



EUROPEAN COMMISSION

DIRECTORATE GENERAL ECFIN
ECONOMIC AND FINANCIAL AFFAIRS

GENERAL GOVERNMENT DATA

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

PART I: TABLES BY COUNTRY

AUTUMN 2010



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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 2009 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2010 - 2012 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2010.

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 euro area and the European Union as a whole. 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

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

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*

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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 INCLUDING SALES 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), other subsidies on production and sales (market output, output for own use and payments for other non-market output).

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).

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)

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).

INTERMEDIATE CONSUMPTION consists of the value of the goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption is recorded as consumption of fixed capital. The goods and services may be either transformed or used up by the production process (§§ 3.69-3.73 and 8.10). 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)

SOCIAL TRANSFERS IN KIND PROVIDED TO HOUSEHOLDS VIA MARKET PRODUCERS consist of reimbursement by social security funds of approved expenditures made by households on specified goods or services, of social transfers in kind, except reimbursements, made by social security funds to households and of transfers in kind provided to households by government units or NPISHs that are similar in nature to social security benefits in kind but are not provided in the context of a social insurance scheme. The goods and services are produced by market producers.

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 other taxes on production, 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 compensation of employees, intermediate consumption, subsidies, interest, transfers other than transfers in kind, transfers in kind provided to households via market producers 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 or 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 and 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 2009 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2010 - 2012 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of autumn 2010.

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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	4.7	6.8	10.3	14.4	19.4	24.7	32.5	41.6	42.7	43.2	42.6	44.6	46.5	48.3
2. Current taxes on income and wealth	3.9	9.0	15.1	22.0	25.6	33.8	43.0	52.6	54.5	57.0	51.6	53.9	56.2	58.8
3. Social contributions	4.1	7.9	12.3	19.8	26.3	34.0	40.3	49.8	52.6	55.7	57.0	58.6	60.4	62.3
4. Of which actual social contributions	3.7	7.1	10.8	17.6	23.4	29.8	35.0	43.0	45.5	48.1	49.0	50.4	51.9	53.6
5. Other current revenue, including sales	1.2	1.9	3.2	4.0	4.6	5.6	6.6	8.7	8.9	10.0	9.8	10.2	10.8	11.3
6. Total current revenue	13.9	25.6	40.9	60.2	75.9	98.0	122.4	152.7	158.7	165.8	160.8	167.3	173.9	180.7
7. Government consumption expenditure	6.2	12.2	20.3	28.6	33.1	44.4	53.7	71.5	74.8	80.0	83.7	86.0	88.6	91.5
8. Collective consumption	2.7	5.0	8.3	11.6	12.8	17.5	21.1	27.2	28.3	29.8	30.7	31.4	32.3	33.7
9. Social transfers in kind	3.5	7.3	12.0	17.0	20.2	26.9	32.6	44.3	46.5	50.2	53.0	54.6	56.3	57.8
10. Compensation of employees	3.5	7.0	11.7	15.5	18.2	24.7	29.0	37.9	39.3	41.6	43.3	43.9	44.9	45.9
11. Intermediate consumption	1.3	2.2	3.5	5.3	4.9	6.5	8.3	11.6	12.0	12.8	13.4	13.9	14.3	14.8
12. Social transfers other than in kind	4.1	9.0	15.3	22.4	26.5	33.8	38.3	49.3	51.7	55.0	58.8	61.2	63.0	65.6
13. Social transfers in kind via market produ	1.2	2.5	4.2	6.4	8.8	12.3	15.6	22.1	23.2	25.5	27.4	28.5	29.7	31.0
14. Interest	1.3	2.4	5.8	13.0	19.5	18.4	16.6	12.5	12.8	13.1	12.3	12.3	12.7	13.6
15. Subsidies	0.8	1.5	2.5	3.0	2.8	2.5	3.1	5.5	6.5	7.3	7.5	8.1	8.7	9.3
16. Other current expenditure	0.8	1.1	1.5	2.4	2.6	3.9	4.9	7.5	7.1	7.8	8.8	8.8	8.9	9.3
17. Total current expenditure	13.0	25.7	44.6	68.0	83.5	102.2	115.8	146.3	152.7	163.1	171.5	176.6	182.3	189.6
18. Gross saving	1.0	-0.1	-3.7	-7.7	-7.5	-4.2	6.6	6.4	6.0	2.7	-10.6	-9.3	-8.4	-9.0
19. Capital transfers received	0.1	0.2	0.3	0.4	0.5	0.9	1.3	2.4	2.4	2.5	2.4	2.6	2.5	2.5
20. Total revenue	14.1	25.8	41.3	60.6	76.5	98.9	123.7	155.1	161.1	168.4	163.3	169.9	176.4	183.2
21. Gross fixed capital formation	1.7	2.6	4.1	3.6	2.8	4.0	4.9	5.1	5.4	5.9	6.3	6.3	6.9	7.4
22. Other capital expenditure	0.5	0.7	1.1	1.6	1.5	2.2	3.1	3.1	4.1	4.0	5.8	4.0	4.0	4.0
23. Total expenditure	15.2	29.0	49.9	73.2	87.8	108.3	123.8	154.5	162.2	173.0	183.6	187.0	193.2	201.0
24. Tax burden	12.6	23.4	37.6	55.8	70.9	91.0	113.6	141.1	146.7	152.6	146.9	152.9	158.7	164.8
25. Net lending (+) or net borrowing (-)	-1.1	-3.2	-8.6	-12.6	-11.3	-9.4	-0.1	0.6	-1.1	-4.6	-20.4	-17.0	-16.8	-17.9

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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	13.0	11.5	11.3	11.5	11.6	11.9	12.9	13.1	12.7	12.5	12.6	12.7	12.7	12.7
2. Current taxes on income and wealth	10.7	15.1	16.7	17.6	15.3	16.3	17.0	16.5	16.3	16.5	15.2	15.3	15.4	15.5
3. Social contributions	11.4	13.4	13.6	15.8	15.7	16.4	16.0	15.6	15.7	16.1	16.8	16.7	16.5	16.4
4. Of which actual social contributions	10.1	11.9	11.9	14.0	14.0	14.3	13.9	13.5	13.6	13.9	14.4	14.3	14.2	14.1
5. Other current revenue, including sales	3.3	3.2	3.5	3.2	2.7	2.7	2.6	2.7	2.7	2.9	2.9	2.9	3.0	3.0
6. Total current revenue	38.4	43.2	45.1	48.1	45.3	47.2	48.5	48.0	47.4	48.1	47.4	47.6	47.6	47.6
7. Government consumption expenditure	17.1	20.6	22.4	22.8	19.7	21.4	21.3	22.5	22.3	23.2	24.7	24.4	24.3	24.1
8. Collective consumption	7.5	8.3	9.2	9.2	7.7	8.4	8.4	8.5	8.5	8.6	9.1	8.9	8.9	8.9
9. Social transfers in kind	9.6	12.2	13.2	13.6	12.1	12.9	12.9	13.9	13.9	14.5	15.6	15.5	15.4	15.2
10. Compensation of employees	9.6	11.8	13.0	12.4	10.9	11.9	11.5	11.9	11.7	12.1	12.8	12.5	12.3	12.1
11. Intermediate consumption	3.6	3.8	3.9	4.3	2.9	3.1	3.3	3.6	3.6	3.7	3.9	3.9	3.9	3.9
12. Social transfers other than in kind	11.4	15.1	16.9	17.9	15.8	16.3	15.2	15.5	15.4	16.0	17.3	17.4	17.2	17.3
13. Social transfers in kind via market produ	3.3	4.3	4.7	5.1	5.3	5.9	6.2	6.9	6.9	7.4	8.1	8.1	8.1	8.2
14. Interest	3.6	4.0	6.4	10.4	11.6	8.9	6.6	3.9	3.8	3.8	3.6	3.5	3.5	3.6
15. Subsidies	2.1	2.5	2.7	2.4	1.7	1.2	1.2	1.7	1.9	2.1	2.2	2.3	2.4	2.4
16. Other current expenditure	2.1	1.9	1.7	1.9	1.6	1.9	2.0	2.4	2.1	2.3	2.6	2.5	2.4	2.4
17. Total current expenditure	35.7	43.4	49.2	54.3	49.7	49.2	45.9	46.0	45.6	47.3	50.6	50.2	49.9	50.0
18. Gross saving	2.6	-0.2	-4.1	-6.2	-4.5	-2.0	2.6	2.0	1.8	0.8	-3.1	-2.6	-2.3	-2.4
19. Capital transfers received	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.8	0.7	0.7	0.7	0.7	0.7	0.7
20. Total revenue	38.7	43.5	45.5	48.4	45.6	47.6	49.1	48.8	48.1	48.8	48.1	48.3	48.3	48.3
21. Gross fixed capital formation	4.8	4.3	4.5	2.9	1.6	1.9	2.0	1.6	1.6	1.7	1.9	1.8	1.9	1.9
22. Other capital expenditure	1.3	1.2	1.2	1.3	0.9	1.1	1.2	1.0	1.2	1.2	1.7	1.1	1.1	1.1
23. Total expenditure	41.8	48.8	55.0	58.5	52.3	52.2	49.1	48.6	48.4	50.1	54.1	53.1	52.9	53.0
24. Tax burden	34.6	39.4	41.4	44.5	42.3	43.8	45.0	44.3	43.8	44.2	43.3	43.4	43.4	43.4
25. Net lending (+) or net borrowing (-)	-3.1	-5.4	-9.4	-10.1	-6.7	-4.5	0.0	0.2	-0.3	-1.3	-6.0	-4.8	-4.6	-4.7

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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	6.5	8.2	1.0	5.7	7.6	1.6	4.0	5.9	2.4	1.3	-1.5	4.7	4.2	3.9
2. Current taxes on income and wealth	16.2	25.5	4.5	4.7	7.8	7.2	6.6	2.5	3.7	4.6	-9.6	4.6	4.2	4.6
3. Social contributions	14.7	20.3	8.2	10.1	6.8	2.4	3.4	4.1	5.8	5.8	2.3	2.9	3.0	3.2
4. Of which actual social contributions	15.1	20.4	7.8	10.6	6.8	1.9	3.2	3.9	5.9	5.6	1.9	2.9	3.0	3.2
5. Other current revenue, including sales	-1.7	28.0	21.6	3.6	15.1	3.9	8.7	4.5	2.4	12.0	-2.2	4.4	6.5	4.4
6. Total current revenue	10.6	19.0	5.8	6.6	7.8	3.9	4.9	4.1	3.9	4.5	-3.0	4.0	3.9	3.9
7. Government consumption expenditure	16.0	23.6	8.3	5.7	5.0	4.6	5.0	3.6	4.6	7.0	4.6	2.7	3.1	3.3
8. Collective consumption	16.2	20.4	8.6	9.2	3.3	3.1	5.7	3.7	4.2	5.3	2.9	2.2	3.1	4.2
9. Social transfers in kind	15.8	25.9	8.1	3.4	6.0	5.5	4.5	3.5	4.9	8.0	5.6	3.0	3.1	2.7
10. Compensation of employees	13.7	22.3	9.7	0.8	5.8	4.1	3.6	3.9	3.9	5.9	4.0	1.3	2.4	2.3
11. Intermediate consumption	19.7	27.4	5.6	21.0	0.6	1.4	5.5	4.8	4.0	6.4	4.6	3.8	3.0	3.3
12. Social transfers other than in kind	11.7	30.3	9.3	3.9	5.1	3.0	2.8	3.0	4.8	6.5	6.8	4.0	3.0	4.2
13. Social transfers in kind via market products	17.5	26.3	6.3	5.4	8.1	8.6	6.8	2.2	5.4	9.8	7.6	4.0	4.2	4.4
14. Interest	13.9	18.8	24.1	13.1	11.0	0.2	1.8	-1.2	2.4	1.8	-6.0	0.0	3.5	7.0
15. Subsidies	4.8	22.3	0.3	-9.5	0.4	4.3	4.5	13.7	18.5	12.4	3.1	7.7	7.1	7.0
16. Other current expenditure 1)	-0.2	0.2	0.0	0.1	-0.1	-0.1	-0.1	0.0	-0.2	0.1	0.3	-0.1	0.0	0.0
17. Total current expenditure	12.4	25.6	9.9	5.8	6.2	3.2	3.5	3.3	4.4	6.8	5.1	3.0	3.2	4.0
18. Gross saving 1)	-0.5	-2.1	-1.8	0.4	0.7	0.3	0.6	0.3	-0.2	-1.0	-3.9	0.5	0.3	-0.1
19. Capital transfers received	-2.9	24.0	-2.1	0.8	14.7	9.7	-12.4	-12.3	-1.5	6.5	-4.6	7.8	-3.9	-1.1
20. Total revenue	10.5	19.0	5.8	6.5	7.9	3.9	4.7	3.8	3.9	4.5	-3.0	4.1	3.8	3.8
21. Gross fixed capital formation	27.0	25.4	15.4	-0.2	-2.4	-2.7	5.9	-7.0	7.2	8.4	7.5	-0.9	10.0	6.9
22. Other capital expenditure 1)	-0.2	-0.1	-1.0	-0.2	0.0	-0.1	-0.1	-2.6	0.2	-0.1	0.5	-0.6	-0.1	0.0
23. Total expenditure	13.1	24.8	8.3	5.1	6.0	2.7	3.5	-2.1	5.0	6.7	6.1	1.8	3.3	4.0
24. Tax burden	13.3	18.4	4.4	6.6	7.3	3.7	5.0	4.1	4.0	4.0	-3.7	4.1	3.8	3.9
25. Net lending (+) or net borrowing (-) 1)	-1.0	-2.5	-1.1	0.8	0.8	0.6	0.6	3.0	-0.5	-1.0	-4.7	1.2	0.2	-0.1

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	4.5	0.0	-0.4	0.1	0.1	0.3	2.8	-0.2	0.3	1.3	6.0	4.8	4.6	4.7
2. Interest payments (% of GDP)	8.9	6.6	6.4	5.7	5.3	4.7	4.2	3.9	3.8	3.8	3.6	3.5	3.5	3.6
3. Implicit interest rate 2)	7.0	6.1	6.1	5.5	5.2	5.0	4.6	4.5	4.6	4.6	4.0	3.8	3.7	3.7
4. Nominal GDP growth rate	3.6	5.7	2.9	3.4	2.8	5.5	4.1	5.1	5.3	3.0	-1.7	3.8	3.8	3.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.5	0.0	-0.4	0.1	0.1	0.3	2.8	-0.2	0.3	1.3	6.0	4.8	4.6	4.7
6. Contribution of nominal GDP growth	-4.6	-6.2	-3.0	-3.5	-2.8	-5.1	-3.7	-4.4	-4.5	-2.4	1.5	-3.5	-3.6	-3.8
7. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.5	-1.1	0.6	0.2	6.5	-1.0	1.1	0.9	0.6

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-4.3	-6.5	-6.8	-5.6	-5.2	-4.4	-1.4	-4.1	-3.5	-2.4	2.4	1.3	1.1	1.1
9. Snow-ball effect	4.2	0.4	3.4	2.2	2.5	-0.4	0.4	-0.5	-0.6	1.4	5.2	0.0	-0.1	-0.2
10. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.5	-1.1	0.6	0.2	6.5	-1.0	1.1	0.9	0.6

(% of GDP)

11. Change in gross debt 5)	-1.9	-5.8	-1.3	-3.1	-5.0	-4.3	-2.0	-4.0	-3.9	5.4	6.6	2.4	1.9	1.5
12. Level of gross debt (end of year)	130.4	107.9	106.6	103.5	98.5	94.2	92.1	88.1	84.2	89.6	96.2	98.6	100.5	102.1

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	167	205	245	250	256	260	266	281	306	310	305	309	320	330
2. Current taxes on income and wealth	171	200	254	227	226	221	228	250	271	280	260	256	264	272
3. Social contributions	258	339	378	391	396	397	397	400	400	408	410	418	431	442
4. Of which actual social contributions	244	319	357	367	372	372	372	376	375	382	384	391	405	416
5. Other current revenue, including sales	65	79	72	76	75	70	77	77	79	80	82	80	81	82
6. Total current revenue	661	824	949	944	953	948	967	1008	1056	1078	1057	1063	1096	1126
7. Government consumption expenditure	293	362	392	412	417	416	420	425	435	450	472	490	500	508
8. Collective consumption	135	156	167	174	174	176	173	173	174	179	187	192	196	201
9. Social transfers in kind	158	206	225	238	242	240	247	252	261	270	285	299	303	307
10. Compensation of employees	135	162	166	169	169	170	169	168	168	171	178	183	185	187
11. Intermediate consumption	69	77	82	88	90	91	95	97	100	105	111	115	116	117
12. Social transfers other than in kind	235	326	380	417	427	429	430	427	419	421	444	452	452	453
13. Social transfers in kind via market produ	99	136	153	163	167	163	167	172	178	186	197	205	211	217
14. Interest	41	65	65	63	64	62	62	65	67	67	62	60	62	64
15. Subsidies	33	38	35	32	30	29	27	28	27	28	31	33	32	32
16. Other current expenditure	27	23	35	31	33	33	36	35	37	40	45	47	47	47
17. Total current expenditure	640	826	916	962	981	977	987	993	997	1017	1068	1096	1106	1118
18. Gross saving	21	-2	33	-18	-28	-29	-20	15	59	61	-12	-33	-10	8
19. Capital transfers received	5	10	8	8	9	10	10	9	10	10	10	9	9	9
20. Total revenue	666	834	957	953	962	958	976	1017	1066	1088	1066	1072	1105	1135
21. Gross fixed capital formation	40	40	37	36	34	32	30	32	34	37	39	42	42	37
22. Other capital expenditure	29	146	-23	33	35	32	33	29	28	32	31	26	28	28
23. Total expenditure	710	893	930	1031	1049	1041	1050	1054	1059	1086	1139	1163	1176	1183
24. Tax burden	597	743	872	856	866	864	876	918	964	986	958	966	999	1028
25. Net lending (+) or net borrowing (-)	-44	-59	27	-78	-87	-84	-74	-37	7	3	-73	-91	-71	-48

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	10.9	11.1	11.9	11.7	11.8	11.8	11.8	12.1	12.6	12.5	12.7	12.4	12.4	12.4
2. Current taxes on income and wealth	11.1	10.8	12.3	10.6	10.4	10.0	10.2	10.7	11.1	11.3	10.8	10.3	10.2	10.2
3. Social contributions	16.8	18.3	18.3	18.2	18.3	17.9	17.7	17.2	16.5	16.4	17.1	16.8	16.7	16.6
4. Of which actual social contributions	15.9	17.3	17.3	17.1	17.2	16.8	16.6	16.2	15.4	15.4	16.0	15.7	15.7	15.6
5. Other current revenue, including sales	4.2	4.3	3.5	3.5	3.5	3.2	3.4	3.3	3.3	3.2	3.4	3.2	3.2	3.1
6. Total current revenue	43.1	44.6	46.0	44.0	44.0	42.9	43.1	43.3	43.4	43.5	44.1	42.7	42.5	42.3
7. Government consumption expenditure	19.1	19.6	19.0	19.2	19.3	18.8	18.7	18.3	17.9	18.1	19.7	19.7	19.4	19.1
8. Collective consumption	8.8	8.4	8.1	8.1	8.1	8.0	7.7	7.4	7.1	7.2	7.8	7.7	7.6	7.6
9. Social transfers in kind	10.3	11.1	10.9	11.1	11.2	10.8	11.0	10.9	10.7	10.9	11.9	12.0	11.8	11.5
10. Compensation of employees	8.8	8.7	8.1	7.9	7.8	7.7	7.5	7.2	6.9	6.9	7.4	7.4	7.2	7.0
11. Intermediate consumption	4.5	4.2	4.0	4.1	4.2	4.1	4.3	4.2	4.1	4.2	4.6	4.6	4.5	4.4
12. Social transfers other than in kind	15.3	17.6	18.4	19.5	19.8	19.4	19.2	18.3	17.2	17.0	18.5	18.1	17.5	17.0
13. Social transfers in kind via market produ	6.5	7.4	7.4	7.6	7.7	7.4	7.5	7.4	7.3	7.5	8.2	8.2	8.2	8.2
14. Interest	2.7	3.5	3.2	2.9	3.0	2.8	2.8	2.8	2.8	2.7	2.6	2.4	2.4	2.4
15. Subsidies	2.1	2.1	1.7	1.5	1.4	1.3	1.2	1.2	1.1	1.1	1.3	1.3	1.2	1.2
16. Other current expenditure	1.8	1.2	1.7	1.4	1.5	1.5	1.6	1.5	1.5	1.6	1.9	1.9	1.8	1.8
17. Total current expenditure	41.7	44.7	44.4	44.9	45.3	44.2	44.0	42.7	41.0	41.0	44.6	44.0	42.9	42.0
18. Gross saving	1.4	-0.1	1.6	-0.8	-1.3	-1.3	-0.9	0.7	2.4	2.5	-0.5	-1.3	-0.4	0.3
19. 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	0.3
20. Total revenue	43.4	45.1	46.4	44.4	44.5	43.3	43.5	43.7	43.8	43.9	44.5	43.1	42.9	42.7
21. Gross fixed capital formation	2.6	2.2	1.8	1.7	1.6	1.4	1.3	1.4	1.4	1.5	1.6	1.7	1.6	1.4
22. Other capital expenditure	1.9	7.9	-1.1	1.5	1.6	1.5	1.5	1.2	1.2	1.3	1.3	1.0	1.1	1.0
23. Total expenditure	46.3	48.3	45.1	48.1	48.5	47.1	46.8	45.3	43.5	43.8	47.5	46.7	45.6	44.5
24. Tax burden	38.9	40.2	42.3	39.9	40.0	39.1	39.1	39.4	39.6	39.7	40.0	38.8	38.8	38.6
25. Net lending (+) or net borrowing (-)	-2.9	-3.2	1.3	-3.7	-4.0	-3.8	-3.3	-1.6	0.3	0.1	-3.0	-3.7	-2.7	-1.8

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	:	-0.3	1.2	1.0	2.2	1.7	2.1	5.6	8.9	1.6	-1.9	1.4	3.5	3.2
2. Current taxes on income and wealth	:	4.5	7.0	-1.2	-0.5	-2.2	2.9	9.9	8.3	3.2	-7.0	-1.5	3.1	3.1
3. Social contributions	:	4.7	0.8	1.8	1.4	0.1	0.0	0.9	0.0	1.9	0.5	1.9	3.3	2.5
4. Of which actual social contributions	:	4.8	0.8	1.4	1.4	0.0	0.0	1.0	-0.2	1.9	0.3	2.0	3.5	2.7
5. Other current revenue, including sales	:	-4.6	-2.6	-0.1	-1.3	-6.0	9.1	0.4	2.8	1.4	2.2	-2.2	1.1	0.7
6. Total current revenue	:	2.4	2.2	0.7	0.9	-0.5	1.9	4.3	4.8	2.1	-2.0	0.6	3.1	2.7
7. Government consumption expenditure	:	4.3	1.2	2.9	1.2	-0.2	0.9	1.4	2.2	3.4	5.0	3.9	1.9	1.8
8. Collective consumption	:	2.5	-0.2	3.1	0.5	0.9	-1.9	0.1	0.5	3.2	4.5	2.4	2.4	2.4
9. Social transfers in kind	:	5.7	2.3	2.8	1.7	-1.0	2.9	2.3	3.5	3.5	5.3	4.8	1.6	1.4
10. Compensation of employees	:	3.1	0.3	1.5	0.3	0.2	-0.4	-0.4	0.0	1.4	4.1	3.2	1.1	1.0
11. Intermediate consumption	:	1.7	-1.3	3.7	2.2	1.0	4.7	2.1	2.6	4.8	6.2	3.3	1.1	0.8
12. Social transfers other than in kind	:	6.1	1.4	6.2	2.5	0.3	0.2	-0.7	-1.8	0.5	5.3	1.8	0.1	0.1
13. Social transfers in kind via market products	:	7.1	3.0	2.8	2.4	-2.0	2.4	2.5	3.9	4.2	5.9	4.4	3.1	2.8
14. Interest	:	14.1	2.9	-2.9	2.6	-2.9	0.1	4.6	2.9	-0.7	-6.4	-3.1	2.2	4.4
15. Subsidies	:	4.9	-3.1	-3.6	-6.2	-3.5	-4.7	1.7	-2.0	2.1	13.2	4.9	-2.6	-0.5
16. Other current expenditure 1)	:	-0.2	0.1	-0.2	0.1	0.0	0.1	-0.1	0.0	0.1	0.3	0.0	-0.1	-0.1
17. Total current expenditure	:	5.2	1.4	2.9	2.0	-0.4	1.0	0.6	0.4	2.1	5.0	2.6	1.0	1.1
18. Gross saving 1)	:	-1.2	0.4	-1.0	-0.5	0.0	0.4	1.6	1.8	0.0	-3.0	-0.8	0.9	0.7
19. Capital transfers received	:	38.3	-9.4	3.3	6.2	5.3	0.8	-4.2	7.8	2.7	-6.6	-2.6	0.2	0.2
20. Total revenue	:	2.7	2.1	0.7	1.0	-0.4	1.9	4.2	4.8	2.1	-2.1	0.6	3.1	2.7
21. Gross fixed capital formation	:	-10.8	-2.1	-2.1	-6.1	-6.4	-4.4	7.0	6.0	7.1	7.0	6.3	-0.5	-10.8
22. Other capital expenditure 1)	:	6.7	-2.4	0.0	0.1	-0.1	0.0	-0.2	-0.1	0.1	0.0	-0.3	0.1	0.0
23. Total expenditure	:	4.7	-3.8	2.6	1.8	-0.8	0.8	0.4	0.5	2.5	4.9	2.1	1.1	0.6
24. Tax burden	:	3.3	2.8	0.3	1.1	-0.2	1.4	4.7	5.0	2.3	-2.8	0.8	3.4	3.0
25. Net lending (+) or net borrowing (-) 1)	:	-0.9	2.8	-0.8	-0.4	0.3	0.5	1.7	1.9	-0.2	-3.2	-0.6	0.9	0.9

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	3.2	-1.3	2.8	3.7	4.0	3.8	3.3	1.6	-0.3	-0.1	3.0	3.7	2.7	1.8
2. Interest payments (% of GDP)	3.5	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.8	2.7	2.6	2.4	2.4	2.4
3. Implicit interest rate 2)	7.6	5.3	5.2	5.0	5.0	4.5	4.3	4.3	4.3	4.2	3.8	3.4	3.3	3.3
4. Nominal GDP growth rate	3.8	2.5	2.5	1.4	1.0	2.2	1.4	3.8	4.6	2.0	-3.4	3.9	3.5	3.3

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.2	-1.3	2.8	3.7	4.0	3.8	3.3	1.6	-0.3	-0.1	3.0	3.7	2.7	1.8
6. Contribution of nominal GDP growth	-1.8	-1.5	-1.4	-0.8	-0.6	-1.4	-0.9	-2.5	-2.9	-1.3	2.3	-2.7	-2.6	-2.4
7. Stock-flow adjustment 3)	6.2	1.7	-2.3	-1.2	0.0	-0.6	-0.1	0.4	0.6	2.7	1.8	1.3	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.3	-4.5	-0.2	0.7	1.1	1.0	0.5	-1.2	-3.0	-2.8	0.4	1.2	0.3	-0.6
9. Snow-ball effect	1.7	1.7	1.6	2.1	2.4	1.5	1.9	0.3	-0.2	1.4	4.9	-0.3	-0.2	0.0
10. Stock-flow adjustment 3)	6.2	1.7	-2.3	-1.2	0.0	-0.6	-0.1	0.4	0.6	2.7	1.8	1.3	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	7.6	-1.2	-0.9	1.6	3.5	1.8	2.2	-0.4	-2.7	1.3	7.2	2.3	0.2	-0.6
12. Level of gross debt (end of year)	55.6	59.7	58.8	60.4	63.9	65.8	68.0	67.6	64.9	66.3	73.4	75.7	75.9	75.2

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	0.363	0.759	0.861	0.972	1.058	1.167	1.460	1.762	2.111	1.947	2.063	1.999	2.139	2.236
2. Current taxes on income and wealth	0.301	0.477	0.503	0.586	0.702	0.769	0.782	0.946	1.197	1.277	1.045	0.983	1.016	1.061
3. Social contributions	0.340	0.675	0.746	0.859	0.930	1.011	1.158	1.366	1.699	1.912	1.842	1.878	1.903	1.924
4. Of which actual social contributions	0.340	0.674	0.744	0.854	0.923	1.002	1.147	1.354	1.683	1.891	1.819	1.854	1.879	1.900
5. Other current revenue, including sales	0.156	0.275	0.302	0.362	0.456	0.471	0.501	0.650	0.718	0.757	0.853	0.789	0.784	0.757
6. Total current revenue	1.160	2.186	2.411	2.779	3.145	3.419	3.900	4.723	5.725	5.893	5.803	5.649	5.842	5.978
7. Government consumption expenditure	0.706	1.217	1.311	1.432	1.596	1.709	1.923	2.169	2.643	3.133	3.049	2.991	3.069	3.174
8. Collective consumption	0.270	0.562	0.604	0.659	0.756	0.766	0.868	0.973	1.204	1.418	1.354	1.259	1.274	1.289
9. Social transfers in kind	0.436	0.655	0.707	0.773	0.840	0.943	1.055	1.196	1.439	1.715	1.695	1.732	1.795	1.885
10. Compensation of employees	0.327	0.665	0.710	0.798	0.889	0.985	1.104	1.242	1.527	1.830	1.773	1.737	1.781	1.853
11. Intermediate consumption	0.319	0.508	0.542	0.595	0.688	0.682	0.770	0.872	0.995	1.139	1.063	1.031	1.062	1.092
12. Social transfers other than in kind	0.263	0.585	0.632	0.690	0.770	0.892	1.000	1.163	1.368	1.710	1.938	1.893	1.934	1.966
13. Social transfers in kind via market produ	0.036	0.096	0.108	0.113	0.114	0.136	0.150	0.170	0.216	0.259	0.271	0.277	0.284	0.294
14. Interest	0.014	0.013	0.010	0.016	0.018	0.022	0.022	0.023	0.027	0.035	0.041	0.052	0.056	0.069
15. Subsidies	0.022	0.067	0.072	0.076	0.075	0.077	0.083	0.115	0.138	0.161	0.137	0.150	0.155	0.160
16. Other current expenditure	0.015	0.035	0.040	0.050	0.071	0.127	0.182	0.232	0.249	0.245	0.267	0.266	0.267	0.267
17. Total current expenditure	0.997	1.968	2.114	2.338	2.624	2.922	3.311	3.817	4.518	5.379	5.490	5.406	5.538	5.700
18. Gross saving	0.164	0.218	0.297	0.441	0.521	0.497	0.590	0.906	1.207	0.513	0.313	0.243	0.304	0.279
19. Capital transfers received	0.012	0.025	0.011	0.023	0.036	0.032	0.037	0.104	0.121	0.070	0.214	0.234	0.245	0.241
20. Total revenue	1.172	2.211	2.422	2.802	3.181	3.451	3.938	4.827	5.846	5.962	6.017	5.884	6.087	6.219
21. Gross fixed capital formation	0.140	0.229	0.285	0.412	0.381	0.367	0.443	0.627	0.812	0.852	0.701	0.690	0.742	0.807
22. Other capital expenditure	0.006	0.027	0.027	0.031	0.031	0.003	0.004	0.055	0.113	0.188	0.066	-0.067	0.102	0.149
23. Total expenditure	1.142	2.225	2.426	2.781	3.036	3.291	3.758	4.500	5.444	6.419	6.257	6.030	6.382	6.656
24. Tax burden	1.004	1.907	2.094	2.413	2.682	3.031	3.364	4.112	5.050	5.171	4.969	4.891	5.093	5.260
25. Net lending (+) or net borrowing (-)	0.030	-0.014	-0.004	0.021	0.146	0.160	0.180	0.328	0.402	-0.457	-0.240	-0.146	-0.295	-0.437

Table 3B**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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	13.1	12.3	12.3	12.5	12.1	12.1	13.1	13.2	13.3	12.1	14.9	14.1	14.1	13.9
2. Current taxes on income and wealth	10.9	7.7	7.2	7.5	8.0	7.9	7.0	7.1	7.6	7.9	7.5	6.9	6.7	6.6
3. Social contributions	12.3	11.0	10.7	11.0	10.7	10.4	10.4	10.2	10.7	11.9	13.3	13.2	12.5	12.0
4. Of which actual social contributions	12.3	10.9	10.7	11.0	10.6	10.4	10.3	10.1	10.6	11.7	13.1	13.1	12.4	11.8
5. Other current revenue, including sales	5.6	4.5	4.3	4.7	5.2	4.9	4.5	4.9	4.5	4.7	6.2	5.6	5.2	4.7
6. Total current revenue	41.9	35.5	34.6	35.7	36.1	35.3	34.9	35.3	36.2	36.6	41.9	39.8	38.4	37.2
7. Government consumption expenditure	25.5	19.8	18.8	18.4	18.3	17.6	17.2	16.2	16.7	19.5	22.0	21.1	20.2	19.7
8. Collective consumption	9.7	9.1	8.7	8.5	8.7	7.9	7.8	7.3	7.6	8.8	9.8	8.9	8.4	8.0
9. Social transfers in kind	15.8	10.6	10.1	9.9	9.6	9.7	9.4	8.9	9.1	10.7	12.2	12.2	11.8	11.7
10. Compensation of employees	11.8	10.8	10.2	10.3	10.2	10.2	9.9	9.3	9.6	11.4	12.8	12.2	11.7	11.5
11. Intermediate consumption	11.5	8.2	7.8	7.7	7.9	7.0	6.9	6.5	6.3	7.1	7.7	7.3	7.0	6.8
12. Social transfers other than in kind	9.5	9.5	9.1	8.9	8.8	9.2	8.9	8.7	8.6	10.6	14.0	13.3	12.7	12.2
13. Social transfers in kind via market produ	1.3	1.6	1.6	1.4	1.3	1.4	1.3	1.3	1.4	1.6	2.0	2.0	1.9	1.8
14. Interest	0.5	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4
15. Subsidies	0.8	1.1	1.0	1.0	0.9	0.8	0.7	0.9	0.9	1.0	1.0	1.1	1.0	1.0
16. Other current expenditure	0.6	0.6	0.6	0.6	0.8	1.3	1.6	1.7	1.6	1.5	1.9	1.9	1.8	1.7
17. Total current expenditure	36.0	32.0	30.3	30.1	30.1	30.2	29.6	28.5	28.5	33.4	39.6	38.1	36.4	35.4
18. Gross saving	5.9	3.5	4.3	5.7	6.0	5.1	5.3	6.8	7.6	3.2	2.3	1.7	2.0	1.7
19. Capital transfers received	0.4	0.4	0.2	0.3	0.4	0.3	0.3	0.8	0.8	0.4	1.5	1.7	1.6	1.5
20. Total revenue	42.4	35.9	34.7	36.0	36.5	35.6	35.2	36.0	36.9	37.0	43.4	41.5	40.1	38.7
21. Gross fixed capital formation	5.1	3.7	4.1	5.3	4.4	3.8	4.0	4.7	5.1	5.3	5.1	4.9	4.9	5.0
22. Other capital expenditure	0.2	0.4	0.4	0.4	0.4	0.0	0.0	0.4	0.7	1.2	0.5	-0.5	0.7	0.9
23. Total expenditure	41.3	36.1	34.8	35.8	34.8	34.0	33.6	33.6	34.4	39.9	45.1	42.5	42.0	41.4
24. Tax burden	36.3	31.0	30.0	31.0	30.8	31.3	30.1	30.7	31.9	32.1	35.9	34.5	33.5	32.7
25. Net lending (+) or net borrowing (-)	1.1	-0.2	-0.1	0.3	1.7	1.6	1.6	2.4	2.5	-2.8	-1.7	-1.0	-1.9	-2.7

Table 3C

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

Estonia

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	34.2	21.0	13.4	13.0	8.8	10.3	25.1	20.7	19.8	-7.8	5.9	-3.1	7.0	4.5
2. Current taxes on income and wealth	11.7	-8.8	5.3	16.6	19.7	9.7	1.6	21.0	26.5	6.7	-18.2	-5.9	3.4	4.3
3. Social contributions	24.6	13.5	10.4	15.2	8.3	8.7	14.5	18.0	24.4	12.5	-3.6	1.9	1.3	1.1
4. Of which actual social contributions	24.4	13.5	10.4	14.8	8.1	8.6	14.4	18.0	24.4	12.3	-3.8	1.9	1.3	1.1
5. Other current revenue, including sales	5.5	34.4	9.8	19.9	26.0	3.3	6.3	29.8	10.5	5.4	12.7	-7.5	-0.7	-3.4
6. Total current revenue	21.7	12.1	10.3	15.3	13.2	8.7	14.1	21.1	21.2	2.9	-1.5	-2.6	3.4	2.3
7. Government consumption expenditure	19.3	3.3	7.7	9.3	11.4	7.1	12.5	12.8	21.9	18.5	-2.7	-1.9	2.6	3.4
8. Collective consumption	24.4	5.9	7.5	9.2	14.6	1.4	13.3	12.0	23.8	17.7	-4.5	-7.0	1.2	1.2
9. Social transfers in kind	16.2	1.2	7.9	9.3	8.7	12.2	11.9	13.4	20.3	19.2	-1.2	2.2	3.6	5.0
10. Compensation of employees	25.1	5.4	6.7	12.4	11.4	10.9	12.1	12.5	22.9	19.9	-3.1	-2.0	2.5	4.0
11. Intermediate consumption	18.2	3.7	6.6	10.0	15.5	-0.9	12.8	13.3	14.1	14.5	-6.7	-3.0	2.9	2.9
12. Social transfers other than in kind	36.2	3.7	8.2	9.1	11.6	15.9	12.1	16.4	17.6	25.0	13.3	-2.3	2.2	1.6
13. Social transfers in kind via market products	13.0	2.7	13.1	4.2	1.2	19.7	10.4	12.9	26.9	20.0	4.7	2.2	2.6	3.4
14. Interest	0.6	-17.7	-19.6	60.0	11.3	20.7	0.0	4.7	16.4	30.8	17.0	25.8	8.5	22.9
15. Subsidies	36.2	6.8	6.7	6.0	-1.3	2.3	8.0	38.0	20.1	17.4	-14.9	9.1	3.3	3.2
16. Other current expenditure 1)	0.2	-0.2	0.0	0.1	0.2	0.5	0.3	0.1	-0.2	-0.1	0.4	0.0	-0.1	-0.1
17. Total current expenditure	26.3	3.6	7.4	10.6	12.2	11.3	13.3	15.3	18.4	19.1	2.0	-1.5	2.4	2.9
18. Gross saving 1)	-1.7	2.6	0.7	1.4	0.3	-0.8	0.1	1.5	0.9	-4.4	-0.9	-0.5	0.3	-0.3
19. Capital transfers received	-12.7	55.3	-57.2	115.2	56.8	-10.1	15.8	176.9	16.6	-42.4	207.1	9.6	4.5	-1.5
20. Total revenue	21.4	12.5	9.5	15.7	13.5	8.5	14.1	22.6	21.1	2.0	0.9	-2.2	3.5	2.2
21. Gross fixed capital formation	15.4	0.9	24.3	44.6	-7.7	-3.6	20.6	41.7	29.5	4.9	-17.7	-1.6	7.5	8.8
22. Other capital expenditure 1)	0.2	0.0	-0.1	0.0	0.0	-0.3	0.0	0.4	0.3	0.4	-0.7	-0.9	1.1	0.3
23. Total expenditure	25.7	3.4	9.0	14.7	9.1	8.4	14.2	19.7	21.0	17.9	-2.5	-3.6	5.8	4.3
24. Tax burden	24.2	9.4	9.8	15.3	11.1	13.0	11.0	22.2	22.8	2.4	-3.9	-1.6	4.1	3.3
25. Net lending (+) or net borrowing (-) 1)	-1.4	3.2	0.2	0.3	1.4	0.0	0.0	0.8	0.1	-5.4	1.1	0.7	-0.9	-0.8

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.4	-2.5	2.8	1.7	1.0	1.9	2.7
2. Interest payments (% of GDP)	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4
3. Implicit interest rate 2)	5.6	4.0	3.2	4.9	4.1	4.5	4.5	4.5	4.5	5.9	5.5	5.2	4.9	4.8
4. Nominal GDP growth rate	6.5	15.0	13.2	11.6	12.1	11.1	15.5	19.8	18.2	1.8	-13.9	2.3	7.1	5.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.4	-2.5	2.8	1.7	1.0	1.9	2.7
6. Contribution of nominal GDP growth	-0.3	-0.8	-0.6	-0.5	-0.6	-0.6	-0.7	-0.8	-0.7	-0.1	0.7	-0.2	-0.5	-0.5
7. Stock-flow adjustment 3)	-2.6	-0.3	0.2	1.7	2.2	1.6	1.8	3.0	2.6	-1.9	0.1	0.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	3.2	0.0	-0.1	-0.5	-1.9	-1.9	-1.8	-2.6	-2.7	2.6	1.4	0.7	1.6	2.3
9. Snow-ball effect	0.0	-0.6	-0.4	-0.3	-0.4	-0.3	-0.5	-0.6	-0.5	0.2	1.0	0.2	-0.2	-0.1
10. Stock-flow adjustment 3)	-2.6	-0.3	0.2	1.7	2.2	1.6	1.8	3.0	2.6	-1.9	0.1	0.0	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	0.5	-0.9	-0.3	0.9	-0.1	-0.6	-0.5	-0.2	-0.7	0.9	2.5	0.9	1.4	2.2
12. Level of gross debt (end of year)	6.0	5.1	4.8	5.7	5.6	5.0	4.6	4.4	3.7	4.6	7.2	8.0	9.5	11.7

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	5.3	7.1	13.7	15.8	17.2	19.4	21.8	24.7	25.2	22.3	18.0	17.7	17.5	17.7
2. Current taxes on income and wealth	5.2	7.2	13.9	15.0	16.5	18.3	19.7	23.0	24.0	20.7	17.1	16.1	17.6	19.1
3. Social contributions	2.8	3.6	5.9	7.4	8.1	8.9	10.0	11.1	12.3	12.6	11.5	11.5	11.4	11.5
4. Of which actual social contributions	2.1	2.6	4.6	5.8	6.2	6.9	7.6	8.5	9.4	9.7	9.3	9.5	9.5	9.5
5. Other current revenue, including sales	1.9	2.0	2.7	3.3	3.5	3.8	4.3	5.0	5.3	6.1	6.4	6.5	6.7	5.9
6. Total current revenue	15.2	19.8	36.3	41.5	45.2	50.4	55.8	63.8	66.8	61.7	53.0	51.7	53.2	54.2
7. Government consumption expenditure	6.7	8.7	14.5	19.7	21.3	23.1	25.1	27.9	30.9	33.3	31.4	29.9	28.5	28.1
8. Collective consumption	3.0	3.6	5.6	7.2	7.5	8.0	9.0	10.2	11.3	12.7	10.4	10.1	10.1	10.2
9. Social transfers in kind	3.7	5.2	8.9	12.5	13.8	15.1	16.1	17.7	19.6	20.7	21.0	19.9	18.4	18.0
10. Compensation of employees	4.1	5.4	8.4	11.3	12.6	13.7	15.7	17.4	19.0	20.3	19.7	18.5	18.1	17.7
11. Intermediate consumption	2.2	3.0	5.3	7.1	7.3	7.9	7.7	8.6	9.6	10.0	9.3	9.2	8.3	8.0
12. Social transfers other than in kind	4.7	6.3	8.2	11.4	12.3	13.6	15.5	17.2	19.7	22.3	24.4	25.1	24.7	24.2
13. Social transfers in kind via market produ	0.6	0.7	1.2	1.7	2.0	2.2	2.5	2.9	3.2	3.6	3.4	3.3	3.1	2.9
14. Interest	2.9	2.8	2.1	1.8	1.8	1.7	1.8	1.8	2.0	2.5	3.4	4.8	5.5	7.1
15. Subsidies	0.4	0.5	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.9	0.9	1.2	1.2	1.2
16. Other current expenditure	0.8	1.1	2.2	2.9	3.3	3.6	3.7	4.1	4.4	4.5	4.3	3.7	3.7	3.7
17. Total current expenditure	15.7	19.8	28.1	37.0	40.0	43.5	47.8	52.8	58.8	64.2	65.4	65.8	64.5	64.7
18. Gross saving	-0.5	0.0	8.2	4.6	5.2	6.9	8.0	11.0	8.0	-2.5	-12.4	-14.0	-11.3	-10.5
19. Capital transfers received	0.7	1.0	1.5	1.6	1.8	1.8	2.0	2.5	2.9	2.1	2.1	3.2	2.1	2.3
20. Total revenue	15.8	20.8	37.9	43.2	47.1	52.3	57.8	66.3	69.7	63.7	55.1	55.0	55.4	56.5
21. Gross fixed capital formation	0.8	1.2	3.7	5.6	5.2	5.3	5.8	6.8	8.9	9.3	7.5	7.0	5.5	5.1
22. Other capital expenditure	0.4	0.8	1.1	1.1	1.3	1.4	1.5	1.5	2.0	3.4	5.2	32.8	1.7	1.6
23. Total expenditure	16.9	21.8	32.9	43.6	46.5	50.2	55.1	61.1	69.7	76.9	78.1	105.6	71.7	71.4
24. Tax burden	13.0	17.6	33.1	37.1	40.5	45.1	49.9	57.0	59.6	53.5	45.0	43.9	45.2	47.1
25. Net lending (+) or net borrowing (-)	-1.1	-1.1	5.0	-0.5	0.5	2.1	2.7	5.2	0.0	-13.1	-23.0	-50.6	-16.4	-14.9

Table 4B**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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	13.8	13.4	13.0	12.1	12.3	13.0	13.4	13.9	13.3	12.4	11.3	11.3	11.1	10.9
2. Current taxes on income and wealth	13.7	13.5	13.3	11.5	11.8	12.3	12.2	13.0	12.7	11.5	10.7	10.3	11.1	11.7
3. Social contributions	7.4	6.7	5.6	5.7	5.8	6.0	6.1	6.3	6.5	7.0	7.2	7.3	7.2	7.1
4. Of which actual social contributions	5.4	5.0	4.4	4.4	4.4	4.6	4.7	4.8	5.0	5.4	5.8	6.1	6.0	5.9
5. Other current revenue, including sales	4.9	3.7	2.6	2.5	2.5	2.5	2.6	2.8	2.8	3.4	4.0	4.2	4.2	3.6
6. Total current revenue	39.9	37.3	34.6	31.8	32.3	33.8	34.4	36.0	35.3	34.3	33.2	33.1	33.6	33.3
7. Government consumption expenditure	17.7	16.5	13.8	15.1	15.2	15.5	15.5	15.7	16.3	18.5	19.7	19.1	18.0	17.3
8. Collective consumption	7.9	6.7	5.3	5.5	5.3	5.3	5.5	5.7	6.0	7.0	6.5	6.4	6.4	6.2
9. Social transfers in kind	9.8	9.7	8.5	9.6	9.8	10.1	9.9	10.0	10.4	11.5	13.2	12.7	11.6	11.0
10. Compensation of employees	10.9	10.1	8.0	8.6	9.0	9.2	9.7	9.8	10.0	11.3	12.3	11.8	11.4	10.8
11. Intermediate consumption	5.8	5.6	5.1	5.4	5.2	5.3	4.7	4.8	5.1	5.5	5.8	5.9	5.2	4.9
12. Social transfers other than in kind	12.4	11.8	7.8	8.7	8.8	9.1	9.5	9.7	10.4	12.4	15.3	16.1	15.6	14.8
13. Social transfers in kind via market produ	1.5	1.4	1.1	1.3	1.4	1.5	1.6	1.6	1.7	2.0	2.1	2.1	2.0	1.8
14. Interest	7.6	5.3	2.0	1.4	1.3	1.1	1.1	1.0	1.0	1.4	2.2	3.0	3.5	4.4
15. Subsidies	1.1	1.0	0.7	0.6	0.6	0.5	0.5	0.4	0.5	0.5	0.5	0.8	0.7	0.7
16. Other current expenditure	2.0	2.1	2.1	2.2	2.4	2.4	2.3	2.3	2.3	2.5	2.7	2.4	2.3	2.3
17. Total current expenditure	41.2	37.2	26.8	28.3	28.6	29.1	29.5	29.8	31.0	35.7	40.9	42.0	40.7	39.7
18. Gross saving	-1.4	0.0	7.8	3.5	3.7	4.6	4.9	6.2	4.2	-1.4	-7.8	-9.0	-7.1	-6.4
19. Capital transfers received	1.7	1.8	1.5	1.3	1.3	1.2	1.2	1.4	1.5	1.2	1.3	2.1	1.4	1.4
20. Total revenue	41.6	39.1	36.0	33.1	33.6	35.0	35.6	37.4	36.8	35.4	34.5	35.1	34.9	34.7
21. Gross fixed capital formation	2.2	2.3	3.5	4.3	3.7	3.5	3.6	3.8	4.7	5.2	4.7	4.5	3.5	3.1
22. Other capital expenditure	1.0	1.6	1.0	0.8	0.9	1.0	0.9	0.9	1.1	1.9	3.2	21.0	1.1	1.0
23. Total expenditure	44.4	41.1	31.3	33.5	33.2	33.6	34.0	34.5	36.8	42.7	48.9	67.5	45.2	43.8
24. Tax burden	34.2	33.1	31.5	28.4	28.9	30.2	30.7	32.2	31.4	29.7	28.2	28.1	28.5	28.9
25. Net lending (+) or net borrowing (-)	-2.8	-2.1	4.7	-0.3	0.4	1.4	1.6	2.9	0.0	-7.3	-14.4	-32.3	-10.3	-9.1

Table 4C

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	0.9	9.3	16.7	13.2	9.0	12.3	12.7	13.1	2.2	-11.6	-19.1	-1.9	-0.9	0.9
2. Current taxes on income and wealth	9.1	0.6	12.8	1.6	9.7	11.5	7.5	16.8	4.2	-13.9	-17.3	-6.0	9.4	8.6
3. Social contributions	8.1	3.9	17.6	9.9	8.3	10.8	11.7	11.6	10.2	2.7	-8.8	0.0	-0.5	0.8
4. Of which actual social contributions	7.5	3.9	19.2	8.9	7.7	11.2	10.6	11.5	10.9	2.7	-3.8	2.1	-0.5	0.8
5. Other current revenue, including sales	20.5	-4.1	6.8	9.6	5.8	9.1	13.3	16.4	6.0	15.5	3.9	2.3	2.7	-11.8
6. Total current revenue	7.2	3.7	14.5	7.9	8.8	11.5	10.7	14.4	4.6	-7.7	-14.1	-2.3	2.8	1.8
7. Government consumption expenditure	9.7	5.1	16.5	14.7	8.2	8.6	8.7	11.1	10.9	7.8	-5.9	-4.6	-4.8	-1.3
8. Collective consumption	10.8	5.0	14.1	12.7	4.6	6.5	12.8	13.0	11.4	11.9	-18.0	-3.2	0.5	0.5
9. Social transfers in kind	8.8	5.1	18.1	15.9	10.3	9.7	6.5	10.0	10.6	5.4	1.5	-5.3	-7.4	-2.3
10. Compensation of employees	10.0	4.9	13.7	14.8	11.4	8.9	15.1	10.4	9.4	7.0	-3.1	-6.2	-2.3	-2.3
11. Intermediate consumption	7.4	6.1	17.1	14.7	3.5	7.9	-2.3	11.6	11.9	3.8	-6.4	-1.6	-9.9	-3.2
12. Social transfers other than in kind	9.7	7.1	4.3	17.9	7.9	11.0	13.4	11.1	14.6	13.3	9.1	3.2	-1.6	-2.3
13. Social transfers in kind via market produc	8.1	-0.4	19.6	20.5	14.8	12.8	13.8	14.5	10.8	10.8	-5.7	-2.2	-5.3	-7.7
14. Interest	0.9	-0.7	2.1	1.2	-2.7	-3.3	3.7	1.5	9.7	25.5	38.6	38.2	15.0	29.7
15. Subsidies	3.7	2.0	2.8	-24.2	3.8	-6.2	14.7	-12.0	12.2	7.9	-9.4	38.0	0.0	0.0
16. Other current expenditure 1)	0.2	-0.1	0.0	0.0	0.1	0.1	-0.1	0.0	0.0	0.2	0.2	-0.3	-0.1	-0.1
17. Total current expenditure	7.8	4.8	10.4	13.7	8.2	8.7	10.0	10.3	11.4	9.2	1.8	0.7	-1.9	0.2
18. Gross saving 1)	-0.3	-0.4	0.9	-1.6	0.2	0.9	0.3	1.3	-2.0	-5.6	-6.4	-1.2	1.8	0.7
19. Capital transfers received	24.2	52.9	4.8	15.6	12.2	0.3	7.8	24.1	18.8	-29.1	3.1	50.2	-33.2	6.9
20. Total revenue	7.8	5.2	14.1	8.1	9.0	11.1	10.6	14.7	5.1	-8.6	-13.5	-0.3	0.7	2.0
21. Gross fixed capital formation	8.3	12.0	32.4	10.9	-7.2	2.2	10.1	16.5	31.0	4.9	-18.9	-7.2	-21.4	-7.3
22. Other capital expenditure 1)	0.0	0.1	-1.7	-0.3	0.1	0.0	0.0	0.0	0.2	0.8	1.3	17.7	-19.9	-0.1
23. Total expenditure	7.6	5.8	7.0	12.2	6.6	8.0	9.8	10.8	14.0	10.4	1.5	35.2	-32.0	-0.5
24. Tax burden	5.5	4.9	15.0	6.5	9.2	11.4	10.5	14.4	4.4	-10.2	-15.8	-2.5	3.0	4.2
25. Net lending (+) or net borrowing (-) 1)	0.0	-0.1	2.0	-1.2	0.7	1.0	0.3	1.3	-2.9	-7.3	-7.1	-18.0	22.0	1.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	2.1	-4.7	-0.9	0.3	-0.4	-1.4	-1.6	-2.9	0.0	7.3	14.4	32.3	10.3	9.1
2. Interest payments (% of GDP)	5.3	2.0	1.5	1.4	1.3	1.1	1.1	1.0	1.0	1.4	2.2	3.0	3.5	4.4
3. Implicit interest rate 2)	6.7	4.8	4.5	4.4	4.2	4.0	4.0	4.1	4.5	5.3	4.3	4.6	3.6	4.2
4. Nominal GDP growth rate	13.0	16.2	11.5	11.4	7.3	6.7	8.7	9.3	6.8	-5.0	-11.3	-2.0	1.3	2.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.1	-4.7	-0.9	0.3	-0.4	-1.4	-1.6	-2.9	0.0	7.3	14.4	32.3	10.3	9.1
6. Contribution of nominal GDP growth	-10.2	-6.8	-3.9	-3.6	-2.2	-1.9	-2.4	-2.3	-1.6	1.3	5.7	1.3	-1.3	-2.8
7. Stock-flow adjustment 3)	1.6	0.8	2.5	-0.1	1.4	2.0	1.7	2.7	1.8	10.7	1.1	-1.7	0.6	1.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-3.2	-6.8	-2.4	-1.0	-1.7	-2.5	-2.7	-3.9	-1.1	5.9	12.2	29.3	6.9	4.8
9. Snow-ball effect	-4.9	-4.7	-2.4	-2.2	-0.9	-0.8	-1.3	-1.3	-0.5	2.7	7.8	4.4	2.2	1.5
10. Stock-flow adjustment 3)	1.6	0.8	2.5	-0.1	1.4	2.0	1.7	2.7	1.8	10.7	1.1	-1.7	0.6	1.0

(% of GDP)

11. Change in gross debt 5)	-6.5	-10.8	-2.3	-3.4	-1.2	-1.3	-2.3	-2.5	0.2	19.3	21.2	31.9	9.6	7.3
12. Level of gross debt (end of year)	82.1	37.8	35.5	32.1	30.9	29.6	27.4	24.8	25.0	44.3	65.5	97.4	107.0	114.3

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	6.5	10.8	18.5	20.2	20.8	21.6	22.8	25.9	28.3	28.8	26.1	31.3	34.3	35.9
2. Current taxes on income and wealth	2.7	5.9	13.2	13.4	13.5	14.8	16.6	17.0	18.2	18.7	19.3	17.9	18.7	18.2
3. Social contributions	5.5	10.0	17.0	21.3	23.7	24.7	26.1	26.9	30.2	31.9	30.8	28.5	28.2	28.1
4. Of which actual social contributions	4.3	8.4	14.3	18.1	20.2	20.7	21.9	22.3	24.9	26.0	24.2	22.8	22.6	22.6
5. Other current revenue, including sales	1.9	4.8	6.0	6.2	6.4	6.4	6.7	7.8	8.4	9.8	9.6	10.2	10.8	9.8
6. Total current revenue	16.7	31.6	54.6	61.1	64.3	67.5	72.1	77.6	85.0	89.1	85.8	87.9	92.0	92.0
7. Government consumption expenditure	6.7	14.3	24.3	28.7	29.4	31.9	33.2	37.4	41.8	44.2	49.7	39.6	36.1	34.0
8. Collective consumption	4.5	9.6	16.2	19.2	18.6	20.0	19.5	22.7	25.5	27.0	31.1	24.2	22.0	20.8
9. Social transfers in kind	2.2	4.7	8.1	9.4	10.9	11.9	13.7	14.7	16.3	17.1	18.6	15.4	14.0	13.3
10. Compensation of employees	5.5	9.0	14.3	17.3	18.6	21.3	22.4	24.3	26.4	28.8	31.8	28.5	28.1	27.4
11. Intermediate consumption	1.7	4.5	8.8	10.2	10.4	10.2	10.3	12.4	14.4	14.5	16.7	12.6	11.9	12.0
12. Social transfers other than in kind	6.9	12.1	20.2	24.2	27.3	28.9	31.8	35.6	39.9	45.2	49.0	47.3	47.7	47.6
13. Social transfers in kind via market produ	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	4.7	10.1	10.0	8.6	8.5	9.2	8.7	9.2	10.1	11.6	12.5	13.8	14.1	17.1
15. Subsidies	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
16. Other current expenditure	0.5	1.0	1.4	1.6	2.4	3.4	3.3	3.2	3.9	4.2	4.1	4.0	3.6	3.3
17. Total current expenditure	19.6	37.0	54.8	62.1	67.5	73.2	76.7	85.1	94.9	104.6	114.4	106.5	105.7	107.7
18. Gross saving	-3.0	-5.5	-0.2	-1.0	-3.1	-5.7	-4.6	-7.5	-9.9	-15.5	-28.7	-18.5	-13.7	-15.7
19. Capital transfers received	0.6	1.3	3.9	1.9	2.9	3.1	3.1	5.2	5.4	4.9	3.1	5.3	3.8	4.3
20. Total revenue	17.2	32.8	58.5	63.0	67.3	70.6	75.2	82.7	90.4	94.0	88.9	93.2	95.8	96.3
21. Gross fixed capital formation	1.4	2.5	5.0	5.3	6.0	6.5	5.5	7.1	7.7	7.7	7.9	6.5	5.7	5.4
22. Other capital expenditure	1.5	1.4	3.8	3.1	3.6	4.8	3.1	2.7	2.2	4.1	2.7	2.5	1.2	0.9
23. Total expenditure	22.6	41.0	63.6	70.5	77.0	84.5	85.3	94.8	104.9	116.4	125.0	115.5	112.6	114.0
24. Tax burden	14.2	26.1	47.1	52.7	55.3	58.0	62.2	66.4	72.4	74.9	71.0	73.6	77.3	78.4
25. Net lending (+) or net borrowing (-)	-5.3	-8.1	-5.0	-7.5	-9.7	-13.9	-10.1	-12.1	-14.5	-22.4	-36.2	-22.3	-16.9	-17.7

Table 5B**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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	12.0	12.1	13.6	12.9	12.0	11.7	11.7	12.2	12.5	12.1	11.1	13.5	15.0	15.5
2. Current taxes on income and wealth	5.0	6.6	9.7	8.6	7.8	8.0	8.5	8.0	8.0	7.9	8.2	7.7	8.2	7.8
3. Social contributions	10.1	11.2	12.5	13.6	13.8	13.3	13.4	12.7	13.3	13.5	13.1	12.3	12.4	12.1
4. Of which actual social contributions	7.9	9.3	10.5	11.6	11.7	11.2	11.2	10.6	11.0	11.0	10.3	9.8	9.9	9.8
5. Other current revenue, including sales	3.6	5.3	4.4	4.0	3.7	3.4	3.4	3.7	3.7	4.1	4.1	4.4	4.7	4.2
6. Total current revenue	30.8	35.3	40.1	39.0	37.3	36.4	37.0	36.7	37.4	37.6	36.5	37.9	40.3	39.7
7. Government consumption expenditure	12.3	16.0	17.8	18.3	17.1	17.2	17.1	17.7	18.4	18.6	21.2	17.1	15.8	14.7
8. Collective consumption	8.3	10.7	11.9	12.3	10.8	10.8	10.0	10.7	11.2	11.4	13.2	10.4	9.6	9.0
9. Social transfers in kind	4.0	5.3	5.9	6.0	6.3	6.4	7.0	7.0	7.2	7.2	7.9	6.6	6.1	5.7
10. Compensation of employees	10.2	10.1	10.5	11.1	10.8	11.5	11.5	11.5	11.6	12.1	13.5	12.3	12.3	11.8
11. Intermediate consumption	3.1	5.0	6.4	6.5	6.0	5.5	5.3	5.9	6.3	6.1	7.1	5.4	5.2	5.2
12. Social transfers other than in kind	12.8	13.5	14.8	15.4	15.9	15.6	16.3	16.9	17.6	19.1	20.9	20.4	20.9	20.5
13. Social transfers in kind via market produ	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	8.6	11.2	7.3	5.5	4.9	5.0	4.4	4.3	4.4	4.9	5.3	6.0	6.2	7.4
15. 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
16. Other current expenditure	0.9	1.2	1.0	1.0	1.4	1.8	1.7	1.5	1.7	1.8	1.7	1.7	1.6	1.4
17. Total current expenditure	36.3	41.4	40.2	39.7	39.1	39.5	39.4	40.3	41.8	44.1	48.7	45.9	46.3	46.4
18. Gross saving	-5.5	-6.1	-0.1	-0.6	-1.8	-3.1	-2.4	-3.5	-4.4	-6.5	-12.2	-8.0	-6.0	-6.8
19. Capital transfers received	1.0	1.4	2.9	1.2	1.7	1.7	1.6	2.4	2.4	2.1	1.3	2.3	1.6	1.8
20. Total revenue	31.8	36.7	43.0	40.3	39.0	38.1	38.6	39.1	39.8	39.7	37.8	40.2	41.9	41.5
21. Gross fixed capital formation	2.7	2.8	3.6	3.4	3.5	3.5	2.8	3.4	3.4	3.3	3.4	2.8	2.5	2.3
22. Other capital expenditure	2.7	1.6	2.8	2.0	2.1	2.6	1.6	1.3	1.0	1.7	1.1	1.1	0.5	0.4
23. Total expenditure	41.7	45.7	46.6	45.0	44.7	45.6	43.8	44.9	46.2	49.1	53.2	49.8	49.3	49.2
24. Tax burden	26.3	29.1	34.6	33.7	32.1	31.3	31.9	31.4	31.9	31.6	30.2	31.7	33.8	33.8
25. Net lending (+) or net borrowing (-)	-9.9	-9.1	-3.7	-4.8	-5.6	-7.5	-5.2	-5.7	-6.4	-9.4	-15.4	-9.6	-7.4	-7.6

Table 5C

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	28.7	10.1	8.6	3.9	3.0	4.2	5.2	13.6	9.4	1.7	-9.3	20.0	9.4	4.7
2. Current taxes on income and wealth	26.8	21.8	18.2	7.1	0.6	9.8	11.8	2.3	7.1	2.9	3.3	-7.5	4.8	-3.0
3. Social contributions	20.0	14.9	10.3	15.8	11.3	4.0	5.8	3.2	12.0	5.8	-3.5	-7.4	-1.0	-0.4
4. Of which actual social contributions	21.3	16.4	11.5	16.9	11.3	2.4	6.0	2.0	11.6	4.2	-7.1	-5.7	-0.9	0.2
5. Other current revenue, including sales	48.8	9.0	1.0	-15.0	2.1	-0.1	5.3	16.9	6.9	16.9	-2.1	6.9	5.4	-8.7
6. Total current revenue	27.4	13.5	10.4	6.0	5.3	4.9	6.9	7.5	9.6	4.9	-3.8	2.5	4.6	0.0
7. Government consumption expenditure	13.5	46.2	14.5	12.7	2.7	8.4	4.2	12.5	12.0	5.6	12.7	-20.4	-8.9	-5.7
8. Collective consumption	12.8	65.9	17.1	13.3	-3.6	8.0	-2.6	16.1	12.6	5.9	15.2	-22.3	-8.9	-5.7
9. Social transfers in kind	15.0	17.9	9.7	11.4	15.5	9.0	15.5	7.3	11.0	5.0	8.6	-17.1	-8.9	-5.7
10. Compensation of employees	13.4	19.1	7.8	14.0	7.7	14.5	4.9	8.7	8.7	8.8	10.4	-10.1	-1.4	-2.5
11. Intermediate consumption	23.3	41.8	29.5	12.9	1.5	-2.2	1.3	20.7	16.0	0.9	15.0	-24.8	-5.4	1.1
12. Social transfers other than in kind	22.1	13.8	13.0	7.5	13.0	5.6	10.2	12.0	11.9	13.4	8.4	-3.6	0.9	-0.3
13. Social transfers in kind via market products	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	18.9	1.4	7.4	-9.1	-1.9	8.3	-5.5	6.0	9.5	15.4	7.4	10.8	2.0	21.0
15. Subsidies	-37.7	16.5	-9.4	5.1	16.1	0.8	7.1	7.8	3.2	4.5	14.0	-15.7	2.6	2.6
16. Other current expenditure 1)	0.1	0.1	0.0	0.0	0.4	0.5	-0.1	-0.2	0.2	0.1	0.0	0.0	-0.2	-0.1
17. Total current expenditure	17.5	14.1	12.5	7.3	8.6	8.5	4.8	10.9	11.6	10.2	9.4	-7.0	-0.7	1.9
18. Gross saving 1)	2.8	-0.3	-0.7	-0.5	-1.2	-1.3	0.7	-1.2	-0.8	-2.2	-5.7	4.2	2.0	-0.8
19. Capital transfers received	39.2	7.3	49.4	-10.5	53.6	4.8	-0.4	67.4	5.4	-10.4	-35.6	68.1	-28.6	13.8
20. Total revenue	27.7	13.2	12.4	5.4	6.7	4.9	6.6	10.0	9.3	4.0	-5.4	4.8	2.8	0.5
21. Gross fixed capital formation	35.6	20.1	25.6	0.7	13.3	9.3	-15.9	29.9	8.6	-0.3	3.0	-17.6	-12.2	-6.3
22. Other capital expenditure 1)	-1.5	0.3	0.2	-0.2	0.1	0.5	-1.0	-0.3	-0.3	0.7	-0.6	-0.1	-0.6	-0.1
23. Total expenditure	14.9	15.1	13.6	6.3	9.3	9.7	0.9	11.2	10.6	10.9	7.5	-7.6	-2.5	1.2
24. Tax burden	26.6	14.9	12.1	8.3	4.9	4.8	7.3	6.8	9.0	3.4	-5.2	3.3	5.0	1.5
25. Net lending (+) or net borrowing (-) 1)	4.2	-0.8	-0.6	-0.3	-0.9	-1.9	2.4	-0.6	-0.6	-3.1	-5.9	5.8	2.2	-0.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	9.1	3.7	4.5	4.8	5.6	7.5	5.2	5.7	6.4	9.4	15.4	9.6	7.4	7.6
2. Interest payments (% of GDP)	11.2	7.3	6.5	5.5	4.9	5.0	4.4	4.3	4.4	4.9	5.3	6.0	6.2	7.4
3. Implicit interest rate 2)	13.1	8.4	6.7	5.7	5.3	5.5	4.7	4.7	4.5	4.9	4.8	4.6	4.3	5.0
4. Nominal GDP growth rate	12.1	8.0	7.4	7.0	10.1	7.4	5.2	8.5	7.5	4.3	-0.8	-1.3	-1.5	1.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	9.1	3.7	4.5	4.8	5.6	7.5	5.2	5.7	6.4	9.4	15.4	9.6	7.4	7.6
6. Contribution of nominal GDP growth	-10.4	-7.0	-7.2	-6.7	-9.3	-6.8	-4.8	-7.8	-7.4	-4.3	0.9	1.7	2.1	-2.2
7. Stock-flow adjustment 3)	2.0	12.7	3.0	-0.1	-0.5	0.6	1.1	7.9	0.0	0.2	0.2	2.1	0.4	0.4

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-2.2	-3.6	-2.0	-0.7	0.7	2.6	0.7	1.4	1.9	4.5	10.1	3.7	1.2	0.3
9. Snow-ball effect	0.8	0.4	-0.7	-1.2	-4.4	-1.8	-0.4	-3.5	-3.0	0.6	6.2	7.7	8.3	5.1
10. Stock-flow adjustment 3)	2.0	12.7	3.0	-0.1	-0.5	0.6	1.1	7.9	0.0	0.2	0.2	2.1	0.4	0.4

(% of GDP)

11. Change in gross debt 5)	0.7	9.4	0.3	-2.1	-4.2	1.4	1.4	5.8	-1.1	5.3	16.5	13.4	10.0	5.8
12. Level of gross debt (end of year)	97.0	103.4	103.7	101.7	97.4	98.9	100.3	106.1	105.0	110.3	126.8	140.2	150.2	156.0

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)****Spain****(Mrd EURO-ESP)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	44.6	71.6	74.9	81.7	89.9	99.9	111.0	121.4	123.5	108.1	91.5	107.7	112.5	117.6
2. Current taxes on income and wealth	44.4	64.0	68.2	76.1	78.8	85.5	99.1	114.8	135.8	117.6	101.0	101.7	105.3	108.8
3. Social contributions	56.8	81.1	88.4	94.5	101.8	109.1	117.4	127.1	136.8	143.1	140.3	140.6	143.3	147.7
4. Of which actual social contributions	52.7	75.8	82.8	88.5	95.5	102.2	110.1	119.2	128.1	133.8	130.7	131.0	133.4	137.6
5. Other current revenue, including sales	17.8	20.0	22.8	22.8	22.9	22.3	23.6	27.6	31.8	33.0	33.1	31.6	31.5	34.5
6. Total current revenue	163.6	236.7	254.3	275.1	293.5	316.9	351.1	390.9	427.9	401.8	366.0	381.5	392.6	408.6
7. Government consumption expenditure	80.9	108.4	116.2	125.4	135.9	149.8	163.7	177.5	193.5	212.3	222.8	219.1	213.6	213.6
8. Collective consumption	35.2	46.3	50.3	53.2	57.8	63.0	67.9	74.0	80.7	88.4	90.6	90.8	90.0	90.6
9. Social transfers in kind	45.7	62.1	65.9	72.2	78.1	86.7	95.9	103.5	112.8	123.9	132.2	128.3	123.6	123.0
10. Compensation of employees	50.2	64.7	68.7	72.9	78.7	84.6	91.0	98.3	107.8	118.4	125.2	123.2	120.0	120.1
11. Intermediate consumption	20.1	27.1	29.2	32.3	35.6	40.4	45.3	49.0	55.4	60.1	60.7	58.0	54.8	54.9
12. Social transfers other than in kind	60.7	75.5	79.8	86.2	91.5	98.6	105.5	112.7	122.5	135.5	152.7	159.5	159.8	162.2
13. Social transfers in kind via market produ	9.5	14.8	16.0	17.9	18.7	21.2	23.3	26.0	25.9	28.8	31.4	32.9	33.0	33.1
14. Interest	22.9	20.3	20.6	19.6	18.4	17.1	16.3	16.1	16.9	17.3	18.7	20.9	25.5	30.7
15. Subsidies	4.4	7.1	6.9	7.7	8.2	8.3	9.2	9.8	11.3	12.0	11.9	10.9	9.6	9.9
16. Other current expenditure	4.3	8.1	8.7	10.0	11.5	12.7	14.2	16.1	15.7	18.3	20.1	17.2	15.3	15.8
17. Total current expenditure	172.0	217.6	230.1	246.6	262.6	282.8	304.7	328.0	355.6	390.4	420.7	422.6	418.1	426.8
18. Gross saving	-8.4	19.1	24.2	28.5	30.9	34.1	46.4	63.0	72.3	11.4	-54.7	-41.1	-25.4	-18.2
19. Capital transfers received	6.1	3.5	4.2	5.0	5.4	7.2	7.0	6.8	4.9	2.3	-0.6	1.0	2.6	4.4
20. Total revenue	169.7	240.3	258.5	280.1	298.9	324.0	358.1	397.7	432.8	404.1	365.4	382.6	395.2	413.0
21. Gross fixed capital formation	16.7	19.9	22.6	25.8	28.1	28.4	32.4	36.6	42.6	42.7	46.1	43.3	34.6	34.6
22. Other capital expenditure	10.0	9.0	10.2	11.0	9.8	15.7	12.3	13.3	14.6	16.1	15.9	14.5	11.4	11.8
23. Total expenditure	198.7	246.4	262.9	283.4	300.5	326.9	349.4	377.9	412.7	449.3	482.7	480.4	464.1	473.2
24. Tax burden	146.3	213.7	227.9	247.3	265.5	290.1	323.6	358.7	390.7	360.9	320.8	338.7	351.1	365.5
25. Net lending (+) or net borrowing (-)	-28.9	-6.2	-4.4	-3.3	-1.6	-2.9	8.8	19.8	20.1	-45.2	-117.3	-97.9	-68.9	-60.2

Table 6B**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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	10.0	11.4	11.0	11.2	11.5	11.9	12.2	12.3	11.7	9.9	8.7	10.2	10.5	10.7
2. Current taxes on income and wealth	9.9	10.2	10.0	10.4	10.1	10.2	10.9	11.7	12.9	10.8	9.6	9.7	9.8	9.9
3. Social contributions	12.7	12.9	13.0	13.0	13.0	13.0	12.9	12.9	13.0	13.2	13.3	13.4	13.4	13.4
4. Of which actual social contributions	11.8	12.0	12.2	12.1	12.2	12.2	12.1	12.1	12.2	12.3	12.4	12.5	12.5	12.5
5. Other current revenue, including sales	4.0	3.2	3.4	3.1	2.9	2.7	2.6	2.8	3.0	3.0	3.1	3.0	3.0	3.1
6. Total current revenue	36.6	37.6	37.4	37.7	37.5	37.7	38.6	39.7	40.6	36.9	34.7	36.3	36.7	37.0
7. Government consumption expenditure	18.1	17.2	17.1	17.2	17.4	17.8	18.0	18.0	18.4	19.5	21.1	20.8	20.0	19.4
8. Collective consumption	7.9	7.3	7.4	7.3	7.4	7.5	7.5	7.5	7.7	8.1	8.6	8.6	8.4	8.2
9. Social transfers in kind	10.2	9.9	9.7	9.9	10.0	10.3	10.6	10.5	10.7	11.4	12.5	12.2	11.6	11.1
10. Compensation of employees	11.2	10.3	10.1	10.0	10.1	10.1	10.0	10.0	10.2	10.9	11.9	11.7	11.2	10.9
11. Intermediate consumption	4.5	4.3	4.3	4.4	4.5	4.8	5.0	5.0	5.3	5.5	5.8	5.5	5.1	5.0
12. Social transfers other than in kind	13.6	12.0	11.7	11.8	11.7	11.7	11.6	11.5	11.6	12.4	14.5	15.2	14.9	14.7
13. Social transfers in kind via market produ	2.1	2.3	2.4	2.5	2.4	2.5	2.6	2.6	2.5	2.7	3.0	3.1	3.1	3.0
14. Interest	5.1	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	2.0	2.4	2.8
15. Subsidies	1.0	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.0	0.9	0.9
16. Other current expenditure	1.0	1.3	1.3	1.4	1.5	1.5	1.6	1.6	1.5	1.7	1.9	1.6	1.4	1.4
17. Total current expenditure	38.5	34.5	33.8	33.8	33.5	33.6	33.5	33.3	33.7	35.9	39.9	40.2	39.1	38.7
18. Gross saving	-1.9	3.0	3.5	3.9	3.9	4.0	5.1	6.4	6.9	1.0	-5.2	-3.9	-2.4	-1.7
19. Capital transfers received	1.4	0.6	0.6	0.7	0.7	0.9	0.8	0.7	0.5	0.2	-0.1	0.1	0.2	0.4
20. Total revenue	38.0	38.1	38.0	38.4	38.2	38.5	39.4	40.4	41.1	37.1	34.7	36.4	37.0	37.4
21. Gross fixed capital formation	3.7	3.2	3.3	3.5	3.6	3.4	3.6	3.7	4.0	3.9	4.4	4.1	3.2	3.1
22. Other capital expenditure	2.2	1.4	1.5	1.5	1.3	1.9	1.4	1.3	1.4	1.5	1.5	1.4	1.1	1.1
23. Total expenditure	44.4	39.1	38.6	38.9	38.4	38.9	38.4	38.4	39.2	41.3	45.8	45.7	43.4	42.9
24. Tax burden	32.7	33.9	33.5	33.9	33.9	34.5	35.6	36.4	37.1	33.2	30.4	32.2	32.8	33.1
25. Net lending (+) or net borrowing (-)	-6.5	-1.0	-0.6	-0.5	-0.2	-0.3	1.0	2.0	1.9	-4.2	-11.1	-9.3	-6.4	-5.5

Table 6C

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

Spain

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	6.6	7.9	4.7	9.0	10.1	11.1	11.1	9.4	1.7	-12.5	-15.3	17.6	4.5	4.5
2. Current taxes on income and wealth	7.3	10.7	6.5	11.7	3.6	8.5	15.8	15.9	18.3	-13.4	-14.1	0.7	3.5	3.3
3. Social contributions	7.6	9.7	8.9	7.0	7.7	7.1	7.7	8.2	7.6	4.6	-1.9	0.2	1.9	3.1
4. Of which actual social contributions	7.7	9.8	9.2	6.9	7.8	7.0	7.7	8.3	7.4	4.5	-2.3	0.2	1.9	3.1
5. Other current revenue, including sales	6.1	-2.1	13.8	-0.1	0.5	-2.5	5.6	17.1	15.4	3.6	0.3	-4.7	0.0	9.5
6. Total current revenue	7.1	8.3	7.4	8.2	6.7	8.0	10.8	11.3	9.4	-6.1	-8.9	4.3	2.9	4.1
7. Government consumption expenditure	5.4	8.8	7.2	7.9	8.4	10.2	9.3	8.4	9.0	9.7	4.9	-1.7	-2.5	0.0
8. Collective consumption	3.9	9.8	8.8	5.8	8.6	9.1	7.6	9.1	9.0	9.6	2.4	0.2	-0.8	0.6
9. Social transfers in kind	6.6	8.1	6.1	9.6	8.2	11.0	10.6	7.9	9.0	9.8	6.7	-2.9	-3.7	-0.4
10. Compensation of employees	5.8	6.6	6.2	6.1	8.0	7.5	7.6	8.0	9.7	9.8	5.7	-1.6	-2.6	0.1
11. Intermediate consumption	1.8	12.1	7.8	10.6	10.2	13.4	12.2	8.1	13.1	8.5	1.0	-4.5	-5.4	0.2
12. Social transfers other than in kind	5.0	7.3	5.8	8.0	6.2	7.7	7.0	6.9	8.6	10.6	12.7	4.5	0.2	1.5
13. Social transfers in kind via market produc	6.7	9.6	8.4	11.6	4.3	13.5	9.8	11.9	-0.6	11.5	8.9	4.7	0.4	0.4
14. Interest	8.2	0.0	1.6	-4.9	-6.3	-7.1	-4.7	-0.7	4.8	2.2	8.1	11.9	22.0	20.5
15. Subsidies	3.1	4.3	-2.6	10.6	6.5	1.4	10.5	6.9	15.7	6.3	-0.7	-8.4	-12.0	3.2
16. Other current expenditure 1)	0.1	0.0	0.0	0.1	0.1	0.0	0.1	0.1	-0.1	0.2	0.2	-0.3	-0.2	0.0
17. Total current expenditure	5.5	7.1	5.7	7.2	6.5	7.7	7.7	7.7	8.4	9.8	7.8	0.5	-1.1	2.1
18. Gross saving 1)	0.5	0.4	0.5	0.4	0.0	0.1	1.1	1.3	0.5	-5.8	-6.2	1.3	1.5	0.7
19. Capital transfers received	6.2	-17.5	20.4	18.3	7.5	33.4	-1.9	-3.7	-27.2	-53.1	-125.8	-270.4	152.3	72.0
20. Total revenue	7.1	7.8	7.6	8.4	6.7	8.4	10.5	11.1	8.8	-6.6	-9.6	4.7	3.3	4.5
21. Gross fixed capital formation	-11.4	2.7	13.6	14.5	8.6	1.3	13.8	13.1	16.3	0.3	7.8	-6.1	-20.0	0.0
22. Other capital expenditure 1)	-0.5	-0.1	0.1	0.0	-0.3	0.6	-0.5	0.0	0.0	0.1	0.0	-0.1	-0.3	0.0
23. Total expenditure	3.0	6.6	6.7	7.8	6.0	8.8	6.9	8.2	9.2	8.8	7.4	-0.5	-3.4	2.0
24. Tax burden	7.1	9.7	6.6	8.5	7.4	9.3	11.5	10.9	8.9	-7.6	-11.1	5.6	3.6	4.1
25. Net lending (+) or net borrowing (-) 1)	1.6	0.4	0.3	0.2	0.2	-0.1	1.3	1.1	-0.1	-6.1	-7.0	1.8	2.9	1.0

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	6.5	1.0	0.6	0.5	0.2	0.3	-1.0	-2.0	-1.9	4.2	11.1	9.3	6.4	5.5
2. Interest payments (% of GDP)	5.1	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	2.0	2.4	2.8
3. Implicit interest rate 2)	9.2	5.6	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.5	4.3	3.7	3.8	4.1
4. Nominal GDP growth rate	10.1	8.7	8.0	7.1	7.4	7.4	8.1	8.3	7.0	3.3	-3.1	-0.2	1.7	3.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.5	1.0	0.6	0.5	0.2	0.3	-1.0	-2.0	-1.9	4.2	11.1	9.3	6.4	5.5
6. Contribution of nominal GDP growth	-5.6	-5.0	-4.4	-3.7	-3.6	-3.4	-3.4	-3.3	-2.6	-1.1	1.3	0.1	-1.1	-2.2
7. Stock-flow adjustment 3)	1.3	0.9	0.0	0.3	-0.4	0.5	1.2	1.9	1.1	0.7	1.0	1.8	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.4	-2.2	-2.4	-2.2	-2.1	-1.7	-2.8	-3.7	-3.5	2.6	9.4	7.3	4.1	2.7
9. Snow-ball effect	-0.5	-1.8	-1.4	-1.0	-1.3	-1.3	-1.7	-1.7	-1.0	0.4	3.1	2.1	1.3	0.6
10. Stock-flow adjustment 3)	1.3	0.9	0.0	0.3	-0.4	0.5	1.2	1.9	1.1	0.7	1.0	1.8	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	2.2	-3.1	-3.8	-3.0	-3.8	-2.5	-3.2	-3.5	-3.4	3.7	13.4	11.2	5.4	3.3
12. Level of gross debt (end of year)	63.3	59.3	55.5	52.5	48.7	46.2	43.0	39.6	36.1	39.8	53.2	64.4	69.7	73.0

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

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	66	115	149	182	219	254	266	276	285	289	285	288	297	307
2. Current taxes on income and wealth	33	59	81	96	173	184	195	212	217	224	187	207	225	236
3. Social contributions	85	151	207	243	258	299	312	328	340	350	352	361	371	381
4. Of which actual social contributions	77	138	191	222	232	269	281	296	307	315	316	324	334	344
5. Other current revenue, including sales	19	38	49	62	68	77	81	87	92	97	97	101	104	107
6. Total current revenue	203	362	486	583	718	814	853	902	934	959	920	958	996	1031
7. Government consumption expenditure	95	172	224	283	330	394	409	422	436	451	470	483	492	501
8. Collective consumption	38	70	88	107	124	139	143	147	151	155	164	169	172	175
9. Social transfers in kind	57	102	136	176	206	255	266	275	285	296	306	314	320	326
10. Compensation of employees	57	101	127	162	192	221	228	234	242	247	254	260	263	267
11. Intermediate consumption	24	42	56	66	74	86	89	92	94	97	104	112	116	121
12. Social transfers other than in kind	68	129	169	214	247	292	305	318	330	342	361	376	388	400
13. Social transfers in kind via market produ	15	32	45	58	71	93	97	102	107	112	118	122	126	131
14. Interest	5	19	28	41	42	45	45	46	51	56	45	50	54	59
15. Subsidies	9	18	18	19	21	25	24	26	28	27	32	31	31	33
16. Other current expenditure	7	14	20	32	39	54	58	60	61	65	71	68	66	65
17. Total current expenditure	185	355	463	593	687	816	848	878	912	947	985	1018	1044	1074
18. Gross saving	18	7	23	-10	31	-2	5	24	22	12	-64	-60	-48	-44
19. Capital transfers received	0	0	0	2	5	9	17	8	6	4	3	-7	6	10
20. Total revenue	203	363	486	585	723	823	870	910	940	964	923	950	1003	1041
21. Gross fixed capital formation	14	23	36	38	44	52	57	58	62	63	64	64	65	66
22. Other capital expenditure	4	7	13	19	12	15	16	15	16	18	19	19	20	20
23. Total expenditure	203	385	511	650	744	882	921	951	991	1029	1067	1101	1129	1160
24. Tax burden	178	316	429	510	636	717	753	793	818	836	793	816	866	900
25. Net lending (+) or net borrowing (-)	0	-23	-25	-65	-21	-60	-50	-41	-51	-65	-144	-151	-126	-120

Table 7B**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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	14.8	15.4	14.5	15.2	15.2	15.3	15.4	15.3	15.1	14.8	14.9	14.8	14.8	14.8
2. Current taxes on income and wealth	7.4	7.9	7.9	8.1	12.0	11.1	11.3	11.7	11.4	11.5	9.8	10.6	11.2	11.3
3. Social contributions	19.1	20.3	20.0	20.3	17.9	18.0	18.1	18.2	17.9	18.0	18.4	18.5	18.4	18.3
4. Of which actual social contributions	17.4	18.6	18.5	18.6	16.1	16.2	16.3	16.4	16.2	16.2	16.6	16.6	16.6	16.5
5. Other current revenue, including sales	4.3	5.1	4.7	5.2	4.7	4.6	4.7	4.8	4.9	5.0	5.1	5.2	5.1	5.1
6. Total current revenue	45.6	48.7	47.0	48.8	49.8	49.0	49.4	50.0	49.3	49.2	48.3	49.2	49.5	49.6
7. Government consumption expenditure	21.4	23.1	21.7	23.7	22.9	23.7	23.7	23.4	23.0	23.2	24.6	24.8	24.4	24.1
8. Collective consumption	8.6	9.4	8.6	9.0	8.6	8.4	8.3	8.1	8.0	8.0	8.6	8.7	8.5	8.4
9. Social transfers in kind	12.8	13.7	13.2	14.7	14.3	15.4	15.4	15.2	15.1	15.2	16.0	16.1	15.9	15.7
10. Compensation of employees	12.8	13.5	12.3	13.6	13.3	13.3	13.2	13.0	12.8	12.7	13.3	13.3	13.1	12.8
11. Intermediate consumption	5.3	5.7	5.4	5.5	5.2	5.2	5.2	5.1	5.0	5.0	5.4	5.7	5.8	5.8
12. Social transfers other than in kind	15.2	17.3	16.4	17.9	17.1	17.6	17.7	17.6	17.4	17.6	19.0	19.3	19.3	19.2
13. Social transfers in kind via market produ	3.5	4.3	4.4	4.9	4.9	5.6	5.6	5.6	5.6	5.8	6.2	6.2	6.3	6.3
14. Interest	1.2	2.5	2.7	3.5	2.9	2.7	2.6	2.5	2.7	2.9	2.4	2.6	2.7	2.8
15. Subsidies	2.0	2.5	1.8	1.6	1.5	1.5	1.4	1.4	1.5	1.4	1.7	1.6	1.6	1.6
16. Other current expenditure	1.6	1.9	2.0	2.7	2.7	3.3	3.4	3.3	3.2	3.4	3.7	3.5	3.3	3.1
17. Total current expenditure	41.6	47.7	44.8	49.7	47.7	49.2	49.1	48.6	48.1	48.6	51.6	52.2	51.9	51.7
18. Gross saving	4.0	1.0	2.2	-0.9	2.1	-0.1	0.3	1.3	1.1	0.6	-3.4	-3.1	-2.4	-2.1
19. Capital transfers received	0.0	0.0	0.0	0.2	0.3	0.5	1.0	0.4	0.3	0.2	0.2	-0.4	0.3	0.5
20. Total revenue	45.6	48.8	47.0	49.0	50.2	49.6	50.4	50.4	49.6	49.5	48.4	48.8	49.8	50.0
21. Gross fixed capital formation	3.1	3.2	3.4	3.2	3.1	3.1	3.3	3.2	3.3	3.3	3.3	3.3	3.2	3.2
22. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.9	0.9	0.8	0.9	0.9	1.0	1.0	1.0	1.0
23. Total expenditure	45.7	51.8	49.5	54.4	51.6	53.2	53.3	52.7	52.3	52.8	56.0	56.5	56.1	55.8
24. Tax burden	40.1	42.5	41.6	42.7	44.1	43.2	43.6	43.9	43.2	42.9	41.6	41.9	43.0	43.3
25. Net lending (+) or net borrowing (-)	-0.1	-3.0	-2.4	-5.5	-1.5	-3.6	-2.9	-2.3	-2.7	-3.3	-7.5	-7.7	-6.3	-5.8

Table 7C

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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	12.0	7.5	5.5	4.8	1.3	6.5	4.5	3.8	3.6	1.1	-1.4	1.3	3.1	3.3
2. Current taxes on income and wealth	20.8	5.3	8.1	3.3	5.8	5.8	5.6	8.7	2.4	3.2	-16.4	10.9	8.5	4.9
3. Social contributions	16.1	7.0	6.0	3.0	4.0	3.1	4.4	5.2	3.4	3.0	0.6	2.6	2.8	2.8
4. Of which actual social contributions	16.1	6.9	6.0	3.0	4.0	3.1	4.5	5.5	3.4	2.8	0.2	2.7	2.9	3.0
5. Other current revenue, including sales	19.3	11.7	5.7	7.5	8.3	5.7	5.3	7.9	5.8	5.8	-0.4	4.3	2.3	3.1
6. Total current revenue	15.7	7.4	6.1	4.1	4.0	5.0	4.8	5.8	3.5	2.7	-4.1	4.1	4.1	3.4
7. Government consumption expenditure	16.6	7.4	5.8	3.2	4.2	4.1	3.8	3.3	3.4	3.4	4.1	2.8	1.9	1.9
8. Collective consumption	17.2	7.6	4.0	0.2	3.2	4.4	2.9	3.0	2.8	2.7	5.7	2.8	1.9	1.9
9. Social transfers in kind	16.2	7.3	7.0	5.1	4.8	3.9	4.2	3.5	3.7	3.9	3.2	2.8	1.9	1.9
10. Compensation of employees	15.7	6.9	5.6	4.7	3.8	2.4	3.4	2.8	3.1	2.3	2.9	2.1	1.3	1.3
11. Intermediate consumption	18.6	7.4	5.6	2.7	6.1	5.6	4.2	3.0	2.0	2.8	7.3	7.9	3.6	4.3
12. Social transfers other than in kind	15.8	8.5	6.3	3.1	2.3	4.4	4.4	4.5	3.7	3.6	5.6	3.9	3.3	3.1
13. Social transfers in kind via market products	17.0	12.8	5.8	4.8	6.1	5.8	4.3	4.6	4.9	5.2	4.6	3.4	3.8	3.8
14. Interest	21.7	16.1	14.4	7.2	1.6	1.3	-0.3	1.2	10.4	10.4	-19.5	11.9	7.1	9.7
15. Subsidies	11.5	0.6	2.0	0.9	2.2	-3.9	-1.2	6.0	6.8	-0.8	15.9	-2.5	1.6	3.4
16. Other current expenditure 1)	0.0	0.0	0.1	0.0	0.1	0.0	0.1	-0.1	-0.1	0.1	0.4	-0.2	-0.2	-0.2
17. Total current expenditure	16.0	8.1	6.4	3.9	3.7	3.7	3.9	3.6	3.9	3.8	4.0	3.3	2.6	2.9
18. Gross saving 1)	0.0	-0.3	-0.1	0.1	0.1	0.6	0.4	1.0	-0.2	-0.5	-4.0	0.3	0.7	0.3
19. Capital transfers received	-106.1	-112.8	-93.4	-9.9	13.7	2.8	98.9	-54.9	-27.0	-21.2	-30.5	-327.9	-190.8	54.1
20. Total revenue	16.2	7.9	5.6	4.0	4.1	5.0	5.8	4.6	3.2	2.6	-4.2	2.9	5.5	3.8
21. Gross fixed capital formation	17.1	12.4	5.6	-3.6	10.8	5.3	10.4	1.5	7.6	1.9	0.7	0.5	1.4	1.6
22. Other capital expenditure 1)	-0.1	0.1	0.3	0.3	-0.3	0.1	0.0	-0.1	0.0	0.0	0.1	0.0	0.0	0.0
23. Total expenditure	15.9	8.5	6.9	4.0	3.5	3.9	4.3	3.3	4.2	3.8	3.8	3.2	2.5	2.8
24. Tax burden	15.6	7.3	5.5	3.7	3.5	4.8	5.0	5.4	3.1	2.1	-5.1	2.9	6.1	4.0
25. Net lending (+) or net borrowing (-) 1)	0.1	-0.3	-0.6	0.0	0.3	0.5	0.7	0.6	-0.4	-0.6	-4.2	-0.2	1.5	0.5

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	5.5	1.5	1.5	3.1	4.1	3.6	2.9	2.3	2.7	3.3	7.5	7.7	6.3	5.8
2. Interest payments (% of GDP)	3.5	2.9	3.0	2.9	2.8	2.7	2.6	2.5	2.7	2.9	2.4	2.6	2.7	2.8
3. Implicit interest rate 2)	7.3	5.2	5.5	5.3	4.9	4.5	4.2	4.0	4.4	4.6	3.4	3.4	3.3	3.4
4. Nominal GDP growth rate	3.5	5.4	3.9	3.4	3.0	4.1	4.0	4.7	4.9	2.8	-2.1	2.1	3.3	3.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.5	1.5	1.5	3.1	4.1	3.6	2.9	2.3	2.7	3.3	7.5	7.7	6.3	5.8
6. Contribution of nominal GDP growth	-1.6	-3.0	-2.1	-1.9	-1.7	-2.5	-2.5	-3.0	-3.0	-1.7	1.5	-1.6	-2.7	-2.8
7. Stock-flow adjustment 3)	2.3	0.1	0.1	0.7	1.7	0.8	1.0	-2.0	0.4	2.1	1.6	-1.2	0.3	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.0	-1.4	-1.5	0.2	1.3	0.9	0.3	-0.3	0.0	0.5	5.2	5.2	3.6	2.9
9. Snow-ball effect	1.8	-0.1	0.9	1.1	1.1	0.3	0.2	-0.4	-0.3	1.1	3.8	1.0	0.0	0.0
10. Stock-flow adjustment 3)	2.3	0.1	0.1	0.7	1.7	0.8	1.0	-2.0	0.4	2.1	1.6	-1.2	0.3	0.0

(% of GDP)

11. Change in gross debt 5)	6.1	-1.5	-0.5	1.9	4.1	2.0	1.5	-2.7	0.1	3.7	10.6	4.9	3.9	3.0
12. Level of gross debt (end of year)	55.5	57.3	56.9	58.8	62.9	64.9	66.4	63.7	63.8	67.5	78.1	83.0	86.8	89.8

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)****Italy****(Mrd EURO-ITL)**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	16.7	37.8	72.8	111.6	175.0	195.5	202.7	220.3	227.1	216.0	207.0	215.6	222.4	228.9
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	185.4	189.8	213.9	233.2	239.7	222.7	224.3	227.6	239.6
3. Social contributions	28.0	58.1	98.5	136.1	148.0	176.0	183.4	189.7	205.3	215.9	215.0	215.9	218.5	224.1
4. Of which actual social contributions	25.4	51.3	88.1	120.2	144.1	172.4	180.0	186.1	201.3	212.0	210.9	211.8	214.3	219.9
5. Other current revenue, including sales	4.7	11.5	20.9	34.5	39.8	45.8	43.6	45.7	47.0	48.4	48.4	49.5	52.0	53.0
6. Total current revenue	68.3	159.7	289.2	419.3	534.7	602.6	619.6	669.5	712.5	720.1	693.0	705.3	720.4	745.7
7. Government consumption expenditure	34.4	80.3	141.2	170.2	219.7	276.2	290.8	299.3	304.2	317.3	327.8	328.8	329.4	332.9
8. Collective consumption	:	:	56.9	71.9	90.8	116.2	120.9	122.3	124.1	130.1	135.8	136.2	136.4	137.9
9. Social transfers in kind	:	:	84.3	98.2	129.0	160.0	169.9	177.0	180.1	187.1	192.0	192.6	193.0	195.0
10. Compensation of employees	21.8	48.9	85.6	103.9	124.3	149.9	156.5	163.2	164.0	169.8	171.6	172.9	171.4	171.4
11. Intermediate consumption	7.6	20.4	35.1	45.8	59.9	75.0	78.6	77.7	81.0	86.2	92.7	91.8	92.5	94.3
12. Social transfers other than in kind	25.0	63.6	105.4	154.3	195.4	234.7	242.3	252.2	264.4	277.3	291.3	297.8	306.5	312.8
13. Social transfers in kind via market produ	3.8	9.1	18.0	18.1	27.5	37.9	40.2	41.3	41.9	42.8	44.5	44.2	45.1	46.3
14. Interest	9.0	36.2	70.7	109.8	74.9	66.2	66.5	69.1	77.5	81.3	71.4	71.9	75.7	80.4
15. Subsidies	5.4	10.8	12.8	13.5	14.1	14.3	12.9	13.1	14.9	15.1	15.1	15.7	15.7	15.7
16. Other current expenditure	1.2	3.1	6.3	9.4	22.1	30.7	31.9	32.8	34.4	35.7	37.7	36.8	37.6	38.5
17. Total current expenditure	73.9	192.1	334.0	454.9	518.2	608.9	629.1	649.3	678.0	708.1	724.2	731.1	744.4	759.5
18. Gross saving	-5.6	-32.4	-44.8	-35.6	16.5	-6.2	-9.5	20.2	34.5	12.0	-31.2	-25.9	-24.0	-13.9
19. Capital transfers received	0.5	1.2	1.6	7.9	5.0	12.2	6.3	4.4	4.5	3.7	16.1	7.2	6.8	6.6
20. Total revenue	68.8	160.9	290.8	427.3	539.7	614.8	625.9	673.9	717.0	723.8	709.1	712.5	727.2	752.3
21. Gross fixed capital formation	6.0	14.7	22.3	19.5	27.7	33.4	33.7	34.8	35.8	34.6	37.0	33.5	29.5	27.0
22. Other capital expenditure	3.0	7.4	14.7	23.1	3.1	21.6	25.0	39.7	26.7	23.8	28.7	25.4	21.6	23.9
23. Total expenditure	83.0	214.1	371.0	497.5	549.0	663.8	687.8	723.8	740.5	766.5	790.0	790.0	795.5	810.4
24. Tax burden	62.4	144.6	263.4	380.1	497.9	565.3	578.2	624.5	666.2	673.4	656.7	657.2	669.4	693.4
25. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.2	-70.2	-9.3	-49.0	-61.9	-49.9	-23.5	-42.7	-80.9	-77.5	-68.3	-58.1

Table 8B**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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	8.2	8.8	10.4	11.8	14.7	14.0	14.2	14.8	14.7	13.8	13.6	13.9	14.0	13.9
2. Current taxes on income and wealth	9.3	12.2	13.8	14.5	14.4	13.3	13.3	14.4	15.1	15.3	14.6	14.5	14.3	14.6
3. Social contributions	13.7	13.5	14.0	14.4	12.4	12.6	12.8	12.8	13.3	13.8	14.1	13.9	13.7	13.7
4. Of which actual social contributions	12.5	11.9	12.6	12.7	12.1	12.4	12.6	12.5	13.0	13.5	13.9	13.7	13.5	13.4
5. Other current revenue, including sales	2.3	2.7	3.0	3.6	3.3	3.3	3.0	3.1	3.0	3.1	3.2	3.2	3.3	3.2
6. Total current revenue	33.6	37.2	41.2	44.3	44.9	43.3	43.3	45.1	46.1	45.9	45.6	45.6	45.3	45.4
7. Government consumption expenditure	16.9	18.7	20.1	18.0	18.4	19.9	20.3	20.1	19.7	20.2	21.6	21.2	20.7	20.3
8. Collective consumption	:	:	8.1	7.6	7.6	8.4	8.5	8.2	8.0	8.3	8.9	8.8	8.6	8.4
9. Social transfers in kind	:	:	12.0	10.4	10.8	11.5	11.9	11.9	11.6	11.9	12.6	12.4	12.1	11.9
10. Compensation of employees	10.7	11.4	12.2	11.0	10.4	10.8	11.0	11.0	10.6	10.8	11.3	11.2	10.8	10.4
11. Intermediate consumption	3.7	4.8	5.0	4.8	5.0	5.4	5.5	5.2	5.2	5.5	6.1	5.9	5.8	5.7
12. Social transfers other than in kind	12.3	14.8	15.0	16.3	16.4	16.9	17.0	17.0	17.1	17.7	19.2	19.2	19.3	19.1
13. Social transfers in kind via market produ	1.9	2.1	2.6	1.9	2.3	2.7	2.8	2.8	2.7	2.7	2.9	2.9	2.8	2.8
14. Interest	4.4	8.4	10.1	11.6	6.3	4.8	4.7	4.7	5.0	5.2	4.7	4.6	4.8	4.9
15. Subsidies	2.6	2.5	1.8	1.4	1.2	1.0	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0
16. Other current expenditure	0.6	0.7	0.9	1.0	1.9	2.2	2.2	2.2	2.2	2.3	2.5	2.4	2.4	2.3
17. Total current expenditure	36.3	44.7	47.6	48.0	43.5	43.8	44.0	43.7	43.9	45.2	47.6	47.2	46.8	46.3
18. Gross saving	-2.7	-7.5	-6.4	-3.8	1.4	-0.4	-0.7	1.4	2.2	0.8	-2.1	-1.7	-1.5	-0.8
19. Capital transfers received	0.2	0.3	0.2	0.8	0.4	0.9	0.4	0.3	0.3	0.2	1.1	0.5	0.4	0.4
20. Total revenue	33.8	37.5	41.5	45.1	45.3	44.2	43.8	45.4	46.4	46.2	46.6	46.0	45.7	45.8
21. Gross fixed capital formation	3.0	3.4	3.2	2.1	2.3	2.4	2.4	2.3	2.3	2.2	2.4	2.2	1.9	1.6
22. Other capital expenditure	1.5	1.7	2.1	2.4	0.3	1.5	1.7	2.7	1.7	1.5	1.9	1.6	1.4	1.5
23. Total expenditure	40.8	49.8	52.9	52.5	46.1	47.7	48.1	48.7	47.9	48.9	51.9	51.0	50.0	49.4
24. Tax burden	30.7	33.7	37.6	40.1	41.8	40.6	40.4	42.0	43.1	42.9	43.2	42.4	42.1	42.2
25. Net lending (+) or net borrowing (-)	-7.0	-12.4	-11.4	-7.4	-0.8	-3.5	-4.3	-3.4	-1.5	-2.7	-5.3	-5.0	-4.3	-3.5

Table 8C

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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	:	8.6	14.7	10.7	4.6	4.7	3.7	8.7	3.1	-4.9	-4.2	4.2	3.1	3.0
2. Current taxes on income and wealth	:	13.6	13.2	7.0	2.2	3.7	2.4	12.7	9.0	2.8	-7.1	0.7	1.5	5.3
3. Social contributions	:	12.7	14.8	6.3	4.9	4.3	4.2	3.4	8.2	5.2	-0.4	0.4	1.2	2.6
4. Of which actual social contributions	:	12.6	14.5	7.2	5.0	4.5	4.4	3.4	8.2	5.3	-0.5	0.4	1.2	2.6
5. Other current revenue, including sales	:	16.9	19.5	17.4	-2.5	10.8	-4.9	4.8	2.8	3.1	0.0	2.1	5.0	2.1
6. Total current revenue	:	12.3	14.5	8.5	3.3	4.7	2.8	8.1	6.4	1.1	-3.8	1.8	2.1	3.5
7. Government consumption expenditure	:	13.1	15.2	0.7	6.9	5.1	5.3	2.9	1.6	4.3	3.3	0.3	0.2	1.1
8. Collective consumption	:	:	:	1.7	5.3	5.6	4.0	1.1	1.5	4.9	4.3	0.3	0.2	1.1
9. Social transfers in kind	:	:	:	-0.1	8.1	4.7	6.2	4.2	1.8	3.9	2.6	0.3	0.2	1.1
10. Compensation of employees	:	10.6	16.7	2.0	4.5	3.5	4.5	4.3	0.5	3.6	1.0	0.8	-0.9	0.0
11. Intermediate consumption	:	17.6	10.3	-0.8	6.7	6.0	4.7	-1.2	4.3	6.4	7.5	-0.9	0.8	2.0
12. Social transfers other than in kind	:	14.6	10.6	4.6	2.9	4.6	3.3	4.1	4.8	4.9	5.1	2.2	2.9	2.1
13. Social transfers in kind via market produc	:	17.2	18.9	-0.7	16.5	9.0	6.1	2.7	1.3	2.2	4.0	-0.6	2.0	2.7
14. Interest	:	12.8	21.7	10.1	0.7	-3.4	0.5	3.9	12.1	4.9	-12.2	0.8	5.3	6.2
15. Subsidies	:	2.3	-6.1	-6.9	2.6	0.8	-9.9	1.2	13.8	1.2	0.3	3.7	0.2	0.0
16. Other current expenditure 1)	:	0.1	-0.2	-0.1	-0.1	0.0	0.0	0.0	0.0	0.0	0.2	-0.1	0.0	0.0
17. Total current expenditure	:	13.2	13.3	3.8	4.0	3.7	3.3	3.2	4.4	4.4	2.3	1.0	1.8	2.0
18. Gross saving 1)	:	-0.4	0.3	2.2	-0.3	0.4	-0.2	2.0	0.9	-1.5	-2.8	0.4	0.2	0.7
19. Capital transfers received	:	-36.0	-26.9	126.2	-10.3	-45.4	-48.4	-30.3	3.4	-18.3	334.4	-55.0	-5.7	-2.7
20. Total revenue	:	11.6	14.2	9.6	3.2	2.8	1.8	7.7	6.4	0.9	-2.0	0.5	2.1	3.5
21. Gross fixed capital formation	:	15.9	11.6	2.3	3.2	2.0	0.9	3.2	2.9	-3.3	7.0	-9.7	-11.9	-8.5
22. Other capital expenditure 1)	:	0.2	0.1	1.0	-1.3	-0.3	0.2	0.9	-0.9	-0.2	0.4	-0.2	-0.3	0.1
23. Total expenditure	:	13.8	13.4	5.9	1.2	3.0	3.6	5.2	2.3	3.5	3.1	0.0	0.7	1.9
24. Tax burden	:	11.0	13.6	9.2	3.9	2.3	2.3	8.0	6.7	1.1	-2.5	0.1	1.9	3.6
25. Net lending (+) or net borrowing (-) 1)	:	-0.9	0.0	1.7	1.0	0.0	-0.8	1.0	1.8	-1.2	-2.6	0.3	0.7	0.8

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	7.4	0.8	3.1	2.9	3.5	3.5	4.3	3.4	1.5	2.7	5.3	5.0	4.3	3.5
2. Interest payments (% of GDP)	11.6	6.3	6.3	5.6	5.1	4.8	4.7	4.7	5.0	5.2	4.7	4.6	4.8	4.9
3. Implicit interest rate 2)	10.3	5.8	6.0	5.3	5.0	4.8	4.6	4.6	4.9	5.1	4.3	4.1	4.1	4.2
4. Nominal GDP growth rate	7.9	5.7	4.8	3.7	3.1	4.2	2.7	3.9	4.1	1.4	-3.0	1.8	2.7	3.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	7.4	0.8	3.1	2.9	3.5	3.5	4.3	3.4	1.5	2.7	5.3	5.0	4.3	3.5
6. Contribution of nominal GDP growth	-9.0	-6.1	-5.0	-3.9	-3.2	-4.2	-2.8	-4.0	-4.2	-1.4	3.3	-2.1	-3.2	-3.7
7. Stock-flow adjustment 3)	1.2	0.8	1.6	-2.2	-1.6	0.1	0.4	1.4	-0.4	1.4	1.1	0.0	0.1	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-4.2	-5.5	-3.2	-2.7	-1.6	-1.2	-0.3	-1.3	-3.5	-2.5	0.6	0.4	-0.5	-1.4
9. Snow-ball effect	2.6	0.2	1.2	1.7	2.0	0.5	1.9	0.7	0.8	3.8	8.0	2.6	1.6	1.2
10. Stock-flow adjustment 3)	1.2	0.8	1.6	-2.2	-1.6	0.1	0.4	1.4	-0.4	1.4	1.1	0.0	0.1	0.0

(% of GDP)

11. Change in gross debt 5)	-0.3	-4.6	-0.4	-3.1	-1.3	-0.5	2.0	0.8	-3.0	2.7	9.7	3.0	1.2	-0.2
12. Level of gross debt (end of year)	121.5	109.2	108.8	105.7	104.4	103.8	105.8	106.6	103.6	106.3	116.0	118.9	120.2	119.9

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	0.813	1.228	1.378	1.463	1.924	2.130	2.271	2.546	3.076	3.169	2.556	2.630	2.865	3.028
2. Current taxes on income and wealth	0.624	1.081	1.183	1.222	1.125	1.013	1.244	1.555	2.181	2.220	1.895	1.872	1.981	2.079
3. Social contributions	0.465	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.559	1.627	1.694
4. Of which actual social contributions	0.465	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.559	1.627	1.694
5. Other current revenue, including sales	0.396	0.464	0.531	0.510	0.652	0.687	0.780	0.858	0.768	0.773	0.807	0.945	0.905	0.948
6. Total current revenue	2.299	3.419	3.811	3.931	4.521	4.802	5.406	6.087	7.220	7.494	6.722	7.007	7.377	7.749
7. Government consumption expenditure	0.969	1.589	1.825	1.997	2.322	2.255	2.427	2.683	2.765	3.092	3.378	3.496	3.671	3.859
8. Collective consumption	0.527	0.854	1.020	1.103	1.284	1.221	1.351	1.469	1.543	1.732	1.900	1.967	2.065	2.171
9. Social transfers in kind	0.442	0.735	0.805	0.893	1.039	1.034	1.077	1.214	1.221	1.360	1.478	1.529	1.606	1.688
10. Compensation of employees	0.897	1.337	1.405	1.512	1.825	1.874	1.982	2.129	2.259	2.427	2.644	2.773	2.934	3.079
11. Intermediate consumption	0.191	0.404	0.566	0.666	0.696	0.600	0.676	0.805	0.800	0.910	0.952	0.933	0.914	0.958
12. Social transfers other than in kind	0.560	0.886	0.978	1.122	1.327	1.513	1.705	1.758	1.805	2.058	2.225	2.444	2.715	2.845
13. Social transfers in kind via market produ	0.000	0.000	0.000	0.000	0.009	0.004	0.013	0.019	0.022	0.021	0.027	0.028	0.030	0.031
14. Interest	0.143	0.331	0.357	0.348	0.401	0.417	0.473	0.470	0.480	0.484	0.430	0.398	0.442	0.469
15. Subsidies	0.064	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.032	0.061	0.066	0.069
16. Other current expenditure	0.214	0.220	0.240	0.265	0.425	0.333	0.438	0.473	0.681	0.773	0.595	0.577	0.501	0.525
17. Total current expenditure	2.069	3.312	3.694	4.029	4.821	4.884	5.383	5.731	6.112	6.743	6.905	7.214	7.602	7.977
18. Gross saving	0.230	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.357	1.108	0.752	-0.183	-0.207	-0.225	-0.229
19. Capital transfers received	0.009	0.007	0.007	0.005	0.010	0.096	0.135	0.011	0.011	0.009	0.021	0.015	0.015	0.016
20. Total revenue	2.307	3.427	3.818	3.936	4.531	4.898	5.541	6.099	7.231	7.503	6.743	7.022	7.392	7.764
21. Gross fixed capital formation	0.252	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.461	0.509	0.690	0.686	0.684	0.716
22. Other capital expenditure	0.047	0.054	0.050	0.063	0.079	0.022	0.063	0.109	0.121	0.094	0.159	0.158	0.157	0.165
23. Total expenditure	2.367	3.655	4.055	4.419	5.294	5.414	5.866	6.271	6.694	7.346	7.754	8.057	8.443	8.858
24. Tax burden	1.922	2.891	3.220	3.330	3.731	4.117	4.668	5.117	6.319	6.584	5.804	6.064	6.474	6.802
25. Net lending (+) or net borrowing (-)	-0.060	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.537	0.158	-1.011	-1.035	-1.051	-1.094

Table 9B**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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	11.4	12.4	13.0	13.3	16.4	16.8	16.9	17.6	19.4	18.3	15.1	15.1	15.7	15.8
2. Current taxes on income and wealth	8.7	10.9	11.1	11.1	9.6	8.0	9.2	10.8	13.7	12.8	11.2	10.7	10.8	10.8
3. Social contributions	6.5	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.5	7.7	8.6	8.9	8.9	8.8
4. Of which actual social contributions	6.5	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.5	7.7	8.6	8.9	8.9	8.8
5. Other current revenue, including sales	5.5	4.7	5.0	4.6	5.5	5.4	5.8	5.9	4.8	4.5	4.8	5.4	4.9	4.9
6. Total current revenue	32.1	34.6	35.9	35.8	38.4	37.9	40.2	42.2	45.5	43.4	39.7	40.1	40.3	40.4
7. Government consumption expenditure	13.6	16.1	17.2	18.2	19.7	17.8	18.0	18.6	17.4	17.9	19.9	20.0	20.1	20.1
8. Collective consumption	7.4	8.6	9.6	10.0	10.9	9.7	10.0	10.2	9.7	10.0	11.2	11.3	11.3	11.3
9. Social transfers in kind	6.2	7.4	7.6	8.1	8.8	8.2	8.0	8.4	7.7	7.9	8.7	8.8	8.8	8.8
10. Compensation of employees	12.5	13.5	13.2	13.8	15.5	14.8	14.7	14.7	14.2	14.0	15.6	15.9	16.0	16.1
11. Intermediate consumption	2.7	4.1	5.3	6.1	5.9	4.7	5.0	5.6	5.0	5.3	5.6	5.3	5.0	5.0
12. Social transfers other than in kind	7.8	9.0	9.2	10.2	11.3	12.0	12.7	12.2	11.4	11.9	13.1	14.0	14.8	14.8
13. Social transfers in kind via market produ	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
14. Interest	2.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.0	2.8	2.5	2.3	2.4	2.4
15. Subsidies	0.9	1.4	1.4	1.0	1.2	1.1	0.7	0.5	0.4	0.4	0.2	0.3	0.4	0.4
16. Other current expenditure	3.0	2.2	2.3	2.4	3.6	2.6	3.3	3.3	4.3	4.5	3.5	3.3	2.7	2.7
17. Total current expenditure	28.9	33.5	34.8	36.7	41.0	38.6	40.0	39.7	38.5	39.0	40.7	41.3	41.5	41.6
18. Gross saving	3.2	1.1	1.1	-0.9	-2.6	-0.6	0.2	2.5	7.0	4.3	-1.1	-1.2	-1.2	-1.2
19. Capital transfers received	0.1	0.1	0.1	0.0	0.1	0.8	1.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20. Total revenue	32.3	34.7	35.9	35.8	38.5	38.7	41.2	42.2	45.5	43.4	39.8	40.2	40.4	40.5
21. Gross fixed capital formation	3.5	2.9	2.9	3.0	3.4	4.0	3.1	3.0	2.9	2.9	4.1	3.9	3.7	3.7
22. Other capital expenditure	0.7	0.5	0.5	0.6	0.7	0.2	0.5	0.8	0.8	0.5	0.9	0.9	0.9	0.9
23. Total expenditure	33.1	37.0	38.2	40.2	45.0	42.8	43.6	43.4	42.2	42.5	45.8	46.1	46.1	46.2
24. Tax burden	26.9	29.3	30.3	30.3	31.7	32.5	34.7	35.4	39.8	38.1	34.2	34.7	35.4	35.5
25. Net lending (+) or net borrowing (-)	-0.8	-2.3	-2.2	-4.4	-6.5	-4.1	-2.4	-1.2	3.4	0.9	-6.0	-5.9	-5.7	-5.7

Table 9C

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

Cyprus

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	1.0	27.1	12.2	6.2	31.4	10.7	6.6	12.1	20.8	3.0	-19.3	2.9	8.9	5.7
2. Current taxes on income and wealth	0.8	12.1	9.4	3.4	-8.0	-10.0	22.9	25.0	40.2	1.8	-14.7	-1.2	5.8	5.0
3. Social contributions	6.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.5	4.3	4.1
4. Of which actual social contributions	6.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.5	4.3	4.1
5. Other current revenue, including sales	7.1	14.0	14.6	-4.0	27.8	5.4	13.6	10.0	-10.5	0.6	4.5	17.1	-4.3	4.8
6. Total current revenue	3.1	16.4	11.5	3.1	15.0	6.2	12.6	12.6	18.6	3.8	-10.3	4.2	5.3	5.0
7. Government consumption expenditure	18.5	0.6	14.9	9.4	16.3	-2.9	7.6	10.5	3.1	11.8	9.3	3.5	5.0	5.1
8. Collective consumption	18.5	-0.7	19.4	8.2	16.3	-4.9	10.6	8.7	5.1	12.2	9.7	3.5	5.0	5.1
9. Social transfers in kind	18.5	2.3	9.6	11.0	16.3	-0.4	4.1	12.8	0.6	11.3	8.7	3.5	5.0	5.1
10. Compensation of employees	9.7	9.0	5.1	7.6	20.7	2.7	5.8	7.4	6.1	7.4	8.9	4.9	5.8	4.9
11. Intermediate consumption	44.9	-18.2	40.2	17.7	4.4	-13.8	12.8	19.0	-0.6	13.7	4.7	-2.1	-2.0	4.8
12. Social transfers other than in kind	8.9	10.4	10.4	14.8	18.2	14.0	12.7	3.1	2.7	14.0	8.1	9.9	11.1	4.8
13. Social transfers in kind via market products	-	-	-	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	4.5	6.8	4.4
14. Interest	23.9	20.4	7.6	-2.4	15.1	4.2	13.3	-0.6	2.0	0.9	-11.1	-7.5	11.1	6.1
15. Subsidies	23.1	102.6	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.7	7.0	-54.3	89.7	8.4	4.9
16. Other current expenditure 1)	-0.1	0.2	0.0	0.2	1.2	-1.0	0.6	0.0	1.0	0.2	-1.0	-0.2	-0.6	0.0
17. Total current expenditure	13.1	8.7	11.6	9.0	19.7	1.3	10.2	6.5	6.7	10.3	2.4	4.5	5.4	4.9
18. Gross saving 1)	-2.8	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	4.5	-2.6	-5.4	-0.1	0.0	0.0
19. Capital transfers received	-31.8	52.1	-8.2	-32.8	117.8	881.6	40.0	-91.7	1.8	-21.9	132.6	-27.7	-2.3	7.4
20. Total revenue	3.0	16.5	11.4	3.1	15.1	8.1	13.1	10.1	18.6	3.8	-10.1	4.1	5.3	5.0
21. Gross fixed capital formation	-1.9	30.4	7.1	5.4	20.5	28.9	-17.2	2.4	6.8	10.5	35.6	-0.7	-0.3	4.7
22. Other capital expenditure 1)	-0.3	-0.2	-0.1	0.1	0.1	-0.5	0.3	0.3	0.0	-0.2	0.4	0.0	0.0	0.0
23. Total expenditure	10.4	9.6	10.9	9.0	19.8	2.3	8.4	6.9	6.7	9.7	5.6	3.9	4.8	4.9
24. Tax burden	1.5	15.7	11.4	3.4	12.1	10.3	13.4	9.6	23.5	4.2	-11.8	2.5	6.7	5.1
25. Net lending (+) or net borrowing (-) 1)	-2.3	2.0	0.1	-2.2	-2.1	2.4	1.7	1.2	4.6	-2.5	-6.9	0.0	0.2	0.0

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	-3.4	-0.9	6.0	5.9	5.7	5.7
2. Interest payments (% of GDP)	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.0	2.8	2.5	2.3	2.4	2.4
3. Implicit interest rate 2)	6.4	7.1	7.4	6.3	5.6	5.1	5.3	5.1	5.1	5.2	5.2	4.1	4.1	3.9
4. Nominal GDP growth rate	7.3	9.1	7.5	3.3	7.1	7.6	6.4	7.2	10.0	8.9	-2.0	3.1	4.7	4.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	-3.4	-0.9	6.0	5.9	5.7	5.7
6. Contribution of nominal GDP growth	-3.5	-4.3	-3.4	-1.7	-4.3	-4.9	-4.2	-4.7	-5.9	-4.7	1.0	-1.7	-2.8	-3.0
7. Stock-flow adjustment 3)	-0.2	-1.1	4.5	9.8	2.1	2.0	0.7	-1.0	2.9	-4.4	2.8	0.0	0.1	0.5

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.3	-1.0	-1.1	1.2	3.1	0.8	-1.1	-2.1	-6.4	-3.7	3.4	3.6	3.3	3.3
9. Snow-ball effect	-0.4	-0.9	-0.1	1.5	-0.9	-1.6	-0.7	-1.4	-2.9	-1.9	3.5	0.5	-0.4	-0.5
10. Stock-flow adjustment 3)	-0.2	-1.1	4.5	9.8	2.1	2.0	0.7	-1.0	2.9	-4.4	2.8	0.0	0.1	0.5

(% of GDP)

11. Change in gross debt 5)	0.6	-3.1	3.4	12.6	4.3	1.3	-1.1	-4.4	-6.3	-10.0	9.7	4.2	3.0	3.2
12. Level of gross debt (end of year)	51.8	48.7	52.1	64.6	68.9	70.2	69.1	64.6	58.3	48.3	58.0	62.2	65.2	68.4

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 10A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Luxembourg**

(Mrd EURO-LUF)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	1.09	1.66	2.97	3.05	3.18	3.64	3.99	4.27	4.66	4.64	4.46	4.72	4.95	5.23
2. Current taxes on income and wealth	1.54	2.31	3.29	3.66	3.77	3.57	4.12	4.42	4.89	5.27	5.29	5.56	6.00	6.36
3. Social contributions	1.25	1.66	2.40	2.82	3.02	3.19	3.43	3.65	4.01	4.30	4.59	4.83	5.07	5.37
4. Of which actual social contributions	1.11	1.49	2.23	2.62	2.79	2.96	3.17	3.38	3.71	3.99	4.25	4.47	4.70	4.98
5. Other current revenue, including sales	0.63	0.70	0.89	0.90	0.89	0.92	0.96	1.15	1.32	1.49	1.34	1.39	1.46	1.53
6. Total current revenue	4.52	6.33	9.55	10.42	10.85	11.32	12.50	13.48	14.87	15.71	15.69	16.50	17.48	18.49
7. Government consumption expenditure	1.70	2.41	3.33	3.96	4.24	4.65	5.00	5.22	5.54	5.89	6.37	6.76	7.15	7.64
8. Collective consumption	0.71	1.02	1.38	1.64	1.74	1.85	1.98	2.03	2.14	2.28	2.43	2.56	2.67	2.84
9. Social transfers in kind	0.99	1.38	1.95	2.32	2.51	2.80	3.02	3.19	3.40	3.60	3.94	4.21	4.48	4.80
10. Compensation of employees	0.98	1.28	1.66	1.94	2.07	2.22	2.38	2.51	2.65	2.81	3.03	3.21	3.40	3.64
11. Intermediate consumption	0.29	0.53	0.71	0.81	0.88	0.93	1.04	1.03	1.11	1.26	1.38	1.48	1.54	1.64
12. Social transfers other than in kind	1.54	2.16	2.87	3.49	3.88	4.04	4.37	4.57	4.77	5.29	5.87	6.43	6.71	7.09
13. Social transfers in kind via market produ	0.40	0.58	0.90	1.14	1.24	1.44	1.53	1.62	1.71	1.81	1.98	2.12	2.26	2.42
14. Interest	0.05	0.06	0.07	0.06	0.06	0.05	0.05	0.06	0.09	0.13	0.14	0.14	0.18	0.20
15. Subsidies	0.26	0.24	0.34	0.37	0.40	0.45	0.50	0.52	0.56	0.58	0.61	0.64	0.66	0.69
16. Other current expenditure	0.28	0.37	0.64	0.67	0.74	0.95	0.90	0.96	0.95	1.04	1.16	1.24	1.31	1.39
17. Total current expenditure	3.81	5.21	7.20	8.48	9.27	10.07	10.76	11.28	11.85	12.92	14.16	15.26	16.07	17.07
18. Gross saving	0.71	1.12	2.35	1.94	1.58	1.24	1.74	2.20	3.02	2.79	1.52	1.25	1.41	1.42
19. Capital transfers received	0.02	0.03	0.03	0.04	0.06	0.07	0.07	0.06	0.07	0.09	0.08	0.08	0.09	0.09
20. Total revenue	4.54	6.36	9.58	10.47	10.91	11.38	12.57	13.54	14.95	15.80	15.77	16.59	17.57	18.58
21. Gross fixed capital formation	0.47	0.58	0.84	1.18	1.18	1.17	1.36	1.23	1.24	1.27	1.32	1.43	1.39	1.39
22. Other capital expenditure	0.18	0.20	0.22	0.30	0.34	0.44	0.45	0.58	0.47	0.43	0.56	0.61	0.64	0.67
23. Total expenditure	4.46	6.00	8.27	9.96	10.79	11.68	12.57	13.08	13.56	14.62	16.04	17.30	18.11	19.13
24. Tax burden	3.97	5.61	8.62	9.43	9.86	10.26	11.39	12.18	13.39	14.02	14.12	14.80	15.70	16.62
25. Net lending (+) or net borrowing (-)	0.08	0.37	1.31	0.50	0.12	-0.30	0.00	0.46	1.39	1.18	-0.27	-0.71	-0.53	-0.55

Table 10B**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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	9.4	11.0	13.5	12.7	12.3	13.3	13.2	12.6	12.4	11.7	11.7	11.7	11.7	11.7
2. Current taxes on income and wealth	13.3	15.3	14.9	15.3	14.6	13.0	13.6	13.0	13.0	13.3	13.9	13.8	14.1	14.2
3. Social contributions	10.8	11.0	10.9	11.8	11.7	11.6	11.3	10.8	10.7	10.9	12.1	12.0	12.0	12.0
4. Of which actual social contributions	9.6	9.9	10.1	10.9	10.8	10.8	10.5	10.0	9.9	10.1	11.2	11.1	11.1	11.1
5. Other current revenue, including sales	5.4	4.7	4.1	3.7	3.4	3.3	3.2	3.4	3.5	3.8	3.5	3.5	3.4	3.4
6. Total current revenue	38.9	41.9	43.4	43.4	42.0	41.2	41.3	39.7	39.7	39.6	41.2	41.0	41.2	41.2
7. Government consumption expenditure	14.6	15.9	15.1	16.5	16.4	16.9	16.5	15.4	14.8	14.9	16.7	16.8	16.9	17.0
8. Collective consumption	6.1	6.8	6.3	6.8	6.7	6.7	6.5	6.0	5.7	5.8	6.4	6.3	6.3	6.3
9. Social transfers in kind	8.5	9.2	8.9	9.7	9.7	10.2	10.0	9.4	9.1	9.1	10.4	10.4	10.6	10.7
10. Compensation of employees	8.4	8.5	7.5	8.1	8.0	8.1	7.9	7.4	7.1	7.1	8.0	8.0	8.0	8.1
11. Intermediate consumption	2.5	3.5	3.2	3.4	3.4	3.4	3.4	3.0	3.0	3.2	3.6	3.7	3.6	3.7
12. Social transfers other than in kind	13.3	14.3	13.1	14.5	15.0	14.7	14.4	13.5	12.7	13.4	15.4	16.0	15.8	15.8
13. Social transfers in kind via market produ	3.5	3.8	4.1	4.7	4.8	5.2	5.0	4.8	4.6	4.6	5.2	5.3	5.3	5.4
14. Interest	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.5
15. Subsidies	2.3	1.6	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.6	1.6	1.6	1.5
16. Other current expenditure	2.4	2.4	2.9	2.8	2.9	3.5	3.0	2.8	2.5	2.6	3.0	3.1	3.1	3.1
17. Total current expenditure	32.8	34.5	32.7	35.4	35.9	36.7	35.5	33.3	31.6	32.6	37.2	37.9	37.9	38.1
18. Gross saving	6.1	7.4	10.7	8.1	6.1	4.5	5.7	6.5	8.1	7.0	4.0	3.1	3.3	3.2
19. 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	0.2	0.2	0.2
20. Total revenue	39.1	42.1	43.6	43.6	42.2	41.5	41.5	39.9	39.9	39.9	41.5	41.2	41.4	41.5
21. Gross fixed capital formation	4.1	3.8	3.8	4.9	4.6	4.3	4.5	3.6	3.3	3.2	3.5	3.5	3.3	3.1
22. Other capital expenditure	1.5	1.3	1.0	1.2	1.3	1.6	1.5	1.7	1.3	1.1	1.5	1.5	1.5	1.5
23. Total expenditure	38.4	39.7	37.6	41.5	41.8	42.6	41.5	38.6	36.2	36.9	42.2	42.9	42.7	42.7
24. Tax burden	34.2	37.1	39.2	39.3	38.2	37.4	37.6	35.9	35.7	35.4	37.1	36.7	37.0	37.1
25. Net lending (+) or net borrowing (-)	0.7	2.4	6.0	2.1	0.5	-1.1	0.0	1.4	3.7	3.0	-0.7	-1.8	-1.3	-1.2

Table 10C

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	1.1	-2.0	17.1	2.8	4.4	14.5	9.5	6.9	9.3	-0.4	-3.9	5.8	4.9	5.6
2. Current taxes on income and wealth	-0.3	9.1	11.7	6.9	3.0	-5.4	15.4	7.3	10.7	7.8	0.4	5.1	7.9	5.9
3. Social contributions	9.6	5.2	10.0	5.8	6.9	5.8	7.5	6.3	9.8	7.4	6.7	5.1	5.1	5.9
4. Of which actual social contributions	9.8	5.4	10.5	5.8	6.6	5.8	7.4	6.3	10.1	7.5	6.6	5.1	5.1	5.9
5. Other current revenue, including sales	0.7	14.4	15.4	-0.1	-1.1	3.3	5.1	19.6	14.4	13.4	-10.3	4.0	4.4	5.0
6. Total current revenue	2.8	5.5	13.2	4.8	4.1	4.3	10.5	7.8	10.3	5.6	-0.1	5.2	5.9	5.7
7. Government consumption expenditure	6.8	13.2	7.8	8.9	7.2	9.6	7.6	4.4	6.1	6.3	8.2	6.2	5.7	6.8
8. Collective consumption	5.5	17.8	11.8	11.4	6.2	6.4	7.0	2.8	5.2	6.8	6.5	5.0	4.5	6.4
9. Social transfers in kind	7.8	10.0	5.1	7.2	7.9	11.8	8.0	5.4	6.7	5.9	9.3	6.9	6.5	7.0
10. Compensation of employees	6.3	4.8	6.5	8.7	7.0	7.2	6.9	5.4	5.8	5.7	8.0	5.8	6.0	7.0
11. Intermediate consumption	9.8	52.2	16.6	10.5	8.2	6.4	11.9	-0.9	6.9	13.9	9.6	7.0	4.4	6.5
12. Social transfers other than in kind	16.2	6.7	7.2	11.4	11.4	4.0	8.3	4.5	4.5	10.9	10.9	9.6	4.4	5.6
13. Social transfers in kind via market produc	6.7	8.8	2.7	7.4	9.0	16.0	6.2	6.4	5.6	5.8	9.1	7.2	6.5	7.0
14. Interest	-0.7	-1.2	15.6	-15.1	-8.7	-20.0	2.7	28.7	46.1	41.4	10.3	2.0	30.0	10.0
15. Subsidies	15.3	-31.2	19.0	7.1	7.0	12.2	12.0	5.0	7.1	3.7	4.7	5.0	2.8	4.0
16. Other current expenditure 1)	0.0	-0.2	-0.5	0.1	0.1	0.6	-0.5	-0.1	-0.3	0.1	0.4	0.0	0.0	0.0
17. Total current expenditure	11.2	6.0	6.7	9.5	9.3	8.7	6.9	4.8	5.1	9.0	9.7	7.7	5.3	6.2
18. Gross saving 1)	-3.1	-0.1	2.2	-1.7	-2.0	-1.6	1.2	0.8	1.6	-1.0	-3.0	-0.9	0.2	-0.2
19. Capital transfers received	14.3	11.2	-3.7	23.1	35.2	11.7	10.1	-14.7	18.2	22.6	-9.5	4.0	4.0	4.0
20. Total revenue	2.8	5.5	13.2	4.8	4.3	4.3	10.5	7.7	10.4	5.7	-0.2	5.2	5.9	5.7
21. Gross fixed capital formation	15.5	7.8	-1.2	21.9	-0.3	-1.1	16.6	-9.9	0.8	2.4	4.6	8.0	-2.5	0.0
22. Other capital expenditure 1)	0.3	-0.1	0.1	1.7	0.1	0.3	-0.1	0.2	-0.5	-0.2	0.4	0.1	0.0	0.0
23. Total expenditure	12.5	5.7	6.1	15.8	8.3	8.2	7.6	4.1	3.6	7.8	9.8	7.8	4.7	5.7
24. Tax burden	6.0	4.7	13.1	5.2	4.6	4.0	11.0	6.9	9.9	4.8	0.7	5.3	6.1	5.8
25. Net lending (+) or net borrowing (-) 1)	-3.6	0.0	2.6	-4.0	-1.6	-1.6	1.1	1.3	2.3	-0.7	-3.7	-1.0	0.5	0.0

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.0	0.7	1.8	1.3	1.2
2. Interest payments (% of GDP)	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.5
3. Implicit interest rate 2)	8.1	5.8	5.5	4.4	3.8	2.9	2.7	3.3	3.9	5.0	2.6	2.6	2.5	2.4
4. Nominal GDP growth rate	3.8	10.6	2.6	6.3	7.7	6.3	10.3	12.0	10.5	5.7	-4.0	5.9	5.3	5.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.0	0.7	1.8	1.3	1.2
6. Contribution of nominal GDP growth	-0.2	-0.6	-0.2	-0.4	-0.5	-0.4	-0.6	-0.7	-0.6	-0.4	0.6	-0.8	-0.9	-1.0
7. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.7	-0.5	0.3	2.6	4.3	10.3	-0.4	2.7	1.1	1.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-2.8	-6.3	-6.4	-2.4	-0.7	0.9	-0.2	-1.5	-3.9	-3.3	0.4	1.4	0.8	0.8
9. Snow-ball effect	0.2	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.4	0.0	0.9	-0.5	-0.5	-0.6
10. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.7	-0.5	0.3	2.6	4.3	10.3	-0.4	2.7	1.1	1.1

(% of GDP)

11. Change in gross debt 5)	1.9	-0.3	0.1	0.0	-0.2	0.2	-0.3	0.6	0.0	6.9	0.9	3.6	1.5	1.3
12. Level of gross debt (end of year)	7.4	6.2	6.3	6.3	6.1	6.3	6.1	6.7	6.7	13.6	14.5	18.2	19.6	20.9

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

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

3) Line 7 = line 10.

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

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

Table 11A

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

Malta

(Mrd EURO-MTL)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	0.365	0.499	0.535	0.582	0.566	0.658	0.718	0.759	0.802	0.830	0.813	0.845	0.907	0.946
2. Current taxes on income and wealth	0.242	0.362	0.406	0.482	0.520	0.502	0.559	0.610	0.726	0.743	0.795	0.821	0.856	0.909
3. Social contributions	0.216	0.299	0.340	0.342	0.350	0.360	0.380	0.390	0.398	0.432	0.435	0.452	0.468	0.476
4. Of which actual social contributions	0.181	0.253	0.280	0.279	0.285	0.293	0.307	0.315	0.322	0.352	0.352	0.366	0.379	0.385
5. Other current revenue, including sales	0.207	0.178	0.185	0.185	0.205	0.224	0.177	0.178	0.203	0.248	0.202	0.205	0.203	0.201
6. Total current revenue	1.029	1.339	1.467	1.591	1.640	1.745	1.835	1.937	2.129	2.252	2.245	2.322	2.434	2.532
7. Government consumption expenditure	0.550	0.737	0.811	0.854	0.902	0.934	0.942	1.014	1.040	1.220	1.245	1.311	1.320	1.367
8. Collective consumption	0.278	0.357	0.447	0.455	0.492	0.490	0.494	0.511	0.539	0.614	0.637	0.669	0.674	0.698
9. Social transfers in kind	0.272	0.380	0.364	0.398	0.410	0.444	0.448	0.503	0.501	0.606	0.608	0.642	0.646	0.669
10. Compensation of employees	0.433	0.515	0.600	0.618	0.647	0.658	0.668	0.678	0.707	0.832	0.831	0.845	0.875	0.910
11. Intermediate consumption	0.143	0.194	0.179	0.198	0.221	0.249	0.239	0.288	0.293	0.386	0.355	0.401	0.382	0.397
12. Social transfers other than in kind	0.335	0.471	0.505	0.538	0.559	0.576	0.615	0.634	0.686	0.726	0.765	0.803	0.843	0.888
13. Social transfers in kind via market produ	0.008	0.013	0.015	0.019	0.021	0.024	0.027	0.033	0.033	0.032	0.044	0.038	0.040	0.038
14. Interest	0.060	0.144	0.136	0.152	0.150	0.164	0.178	0.180	0.181	0.188	0.183	0.190	0.201	0.208
15. Subsidies	0.052	0.056	0.066	0.090	0.096	0.086	0.101	0.109	0.112	0.125	0.063	0.062	0.052	0.050
16. Other current expenditure	0.036	0.049	0.064	0.038	0.053	0.086	0.081	0.082	0.093	0.095	0.108	0.114	0.111	0.114
17. Total current expenditure	1.068	1.443	1.566	1.654	1.746	1.843	1.910	2.004	2.105	2.383	2.349	2.454	2.505	2.605
18. Gross saving	-0.038	-0.105	-0.099	-0.063	-0.106	-0.098	-0.075	-0.067	0.024	-0.131	-0.104	-0.132	-0.071	-0.073
19. Capital transfers received	0.021	0.045	0.012	0.021	0.024	0.089	0.173	0.168	0.071	0.047	0.064	0.149	0.195	0.220
20. Total revenue	1.050	1.383	1.478	1.612	1.664	1.834	2.008	2.105	2.199	2.299	2.308	2.471	2.629	2.752
21. Gross fixed capital formation	0.085	0.155	0.139	0.175	0.207	0.173	0.226	0.201	0.203	0.133	0.128	0.175	0.248	0.268
22. Other capital expenditure	0.022	0.031	0.034	0.016	0.147	0.031	0.014	0.040	0.017	0.057	0.048	0.098	0.067	0.100
23. Total expenditure	1.174	1.629	1.738	1.845	2.100	2.047	2.150	2.245	2.324	2.573	2.525	2.727	2.820	2.973
24. Tax burden	0.792	1.119	1.227	1.348	1.377	1.477	1.625	1.720	1.891	1.967	1.995	2.067	2.178	2.277
25. Net lending (+) or net borrowing (-)	-0.124	-0.246	-0.260	-0.233	-0.436	-0.213	-0.142	-0.141	-0.125	-0.274	-0.217	-0.256	-0.191	-0.221

Table 11B**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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	12.3	12.6	13.3	13.6	12.9	14.6	15.0	14.8	14.6	14.5	14.1	13.8	14.2	14.1
2. Current taxes on income and wealth	8.2	9.1	10.1	11.3	11.8	11.2	11.7	11.9	13.2	12.9	13.8	13.4	13.4	13.6
3. Social contributions	7.3	7.5	8.4	8.0	8.0	8.0	7.9	7.6	7.3	7.5	7.6	7.4	7.3	7.1
4. Of which actual social contributions	6.1	6.4	6.9	6.5	6.5	6.5	6.4	6.1	5.9	6.1	6.1	6.0	5.9	5.7
5. Other current revenue, including sales	7.0	4.5	4.6	4.3	4.7	5.0	3.7	3.5	3.7	4.3	3.5	3.4	3.2	3.0
6. Total current revenue	34.8	33.7	36.3	37.2	37.4	38.8	38.2	37.7	38.8	39.2	39.0	38.0	38.0	37.8
7. Government consumption expenditure	18.6	18.5	20.1	20.0	20.6	20.7	19.6	19.8	19.0	21.2	21.6	21.5	20.6	20.4
8. Collective consumption	9.4	9.0	11.1	10.7	11.2	10.9	10.3	10.0	9.8	10.7	11.1	11.0	10.5	10.4
9. Social transfers in kind	9.2	9.6	9.0	9.3	9.3	9.9	9.3	9.8	9.1	10.6	10.6	10.5	10.1	10.0
10. Compensation of employees	14.6	13.0	14.9	14.5	14.7	14.6	13.9	13.2	12.9	14.5	14.5	13.8	13.7	13.6
11. Intermediate consumption	4.8	4.9	4.4	4.6	5.0	5.5	5.0	5.6	5.4	6.7	6.2	6.6	6.0	5.9
12. Social transfers other than in kind	11.3	11.9	12.5	12.6	12.7	12.8	12.8	12.4	12.5	12.6	13.3	13.2	13.2	13.2
13. Social transfers in kind via market produ	0.3	0.3	0.4	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.8	0.6	0.6	0.6
14. Interest	2.0	3.6	3.4	3.6	3.4	3.6	3.7	3.5	3.3	3.3	3.2	3.1	3.1	3.1
15. Subsidies	1.7	1.4	1.6	2.1	2.2	1.9	2.1	2.1	2.0	2.2	1.1	1.0	0.8	0.7
16. Other current expenditure	1.2	1.2	1.6	0.9	1.2	1.9	1.7	1.6	1.7	1.7	1.9	1.9	1.7	1.7
17. Total current expenditure	36.1	36.3	38.8	38.7	39.8	40.9	39.8	39.1	38.4	41.5	40.8	40.2	39.2	38.8
18. Gross saving	-1.3	-2.6	-2.4	-1.5	-2.4	-2.2	-1.6	-1.3	0.4	-2.3	-1.8	-2.2	-1.1	-1.1
19. Capital transfers received	0.7	1.1	0.3	0.5	0.5	2.0	3.6	3.3	1.3	0.8	1.1	2.4	3.0	3.3
20. Total revenue	35.5	34.8	36.6	37.7	37.9	40.7	41.8	41.0	40.1	40.0	40.1	40.5	41.1	41.0
21. Gross fixed capital formation	2.9	3.9	3.4	4.1	4.7	3.8	4.7	3.9	3.7	2.3	2.2	2.9	3.9	4.0
22. Other capital expenditure	0.7	0.8	0.8	0.4	3.3	0.7	0.3	0.8	0.3	1.0	0.8	1.6	1.0	1.5
23. Total expenditure	39.7	41.0	43.1	43.2	47.9	45.5	44.8	43.8	42.4	44.8	43.9	44.6	44.1	44.3
24. Tax burden	26.8	28.2	30.4	31.5	31.4	32.8	33.8	33.5	34.5	34.3	34.7	33.8	34.0	34.0
25. Net lending (+) or net borrowing (-)	-4.2	-6.2	-6.4	-5.5	-9.9	-4.7	-3.0	-2.7	-2.3	-4.8	-3.8	-4.2	-3.0	-3.3

Table 11C

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

Malta

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	-1.1	11.0	7.2	8.7	-2.8	16.2	9.2	5.7	5.6	3.6	-2.1	3.9	7.3	4.4
2. Current taxes on income and wealth	-7.7	14.9	12.3	18.5	7.9	-3.3	11.4	9.0	19.1	2.3	7.1	3.2	4.3	6.2
3. Social contributions	10.3	9.8	13.8	0.5	2.2	3.0	5.5	2.5	2.2	8.5	0.7	3.9	3.6	1.7
4. Of which actual social contributions	7.7	13.2	10.7	-0.3	1.9	3.0	4.6	2.6	2.3	9.2	0.0	3.9	3.6	1.7
5. Other current revenue, including sales	-12.3	-12.6	3.8	0.2	10.6	9.4	-21.0	0.4	14.0	22.0	-18.5	1.5	-0.7	-1.3
6. Total current revenue	-2.5	7.9	9.6	8.5	3.1	6.4	5.2	5.5	9.9	5.8	-0.3	3.4	4.8	4.0
7. Government consumption expenditure	12.0	7.7	10.1	5.3	5.6	3.5	0.9	7.7	2.5	17.3	2.0	5.4	0.7	3.5
8. Collective consumption	13.5	5.5	25.2	1.9	8.1	-0.5	1.0	3.4	5.5	13.8	3.7	5.2	0.7	3.5
9. Social transfers in kind	10.4	9.8	-4.2	9.5	2.9	8.4	0.7	12.5	-0.5	21.1	0.3	5.6	0.7	3.5
10. Compensation of employees	7.9	3.2	16.5	3.0	4.7	1.7	1.5	1.5	4.2	17.6	0.0	1.7	3.5	4.0
11. Intermediate consumption	5.7	21.1	-7.6	11.0	11.3	12.6	-4.0	20.6	1.9	31.7	-8.2	13.2	-4.9	4.0
12. Social transfers other than in kind	13.8	2.2	7.1	6.5	4.0	2.9	6.9	3.0	8.2	5.9	5.3	5.0	5.0	5.3
13. Social transfers in kind via market products	2.2	5.2	13.1	27.6	9.2	16.3	12.3	20.1	0.1	-3.3	37.5	-12.5	4.2	-5.2
14. Interest	14.2	7.2	-5.7	11.9	-1.7	9.7	8.4	1.1	0.9	3.6	-2.3	3.6	6.0	3.5
15. Subsidies	34.6	-18.6	18.5	35.7	6.1	-10.0	17.6	8.1	2.4	11.6	-49.4	-1.9	-15.6	-5.3
16. Other current expenditure 1)	-0.3	0.3	0.3	-0.7	0.3	0.7	-0.2	-0.1	0.1	0.0	0.2	0.0	-0.1	0.0
17. Total current expenditure	10.0	5.3	8.5	5.6	5.6	5.5	3.6	4.9	5.0	13.2	-1.5	4.5	2.1	4.0
18. Gross saving 1)	-4.3	0.9	0.2	1.0	-0.9	0.2	0.6	0.2	1.8	-2.7	0.5	-0.4	1.1	0.0
19. Capital transfers received	206.0	7.9	-74.2	81.6	12.8	278.7	93.3	-2.9	-58.0	-34.1	36.9	134.0	30.9	12.9
20. Total revenue	1.6	7.9	6.9	9.0	3.2	10.2	9.5	4.8	4.5	4.5	0.4	7.0	6.4	4.7
21. Gross fixed capital formation	25.8	-4.4	-10.3	26.1	18.0	-16.2	30.4	-10.9	0.8	-34.5	-3.3	36.0	42.2	8.1
22. Other capital expenditure 1)	0.3	-0.1	0.1	-0.5	3.0	-2.7	-0.4	0.5	-0.5	0.7	-0.1	0.8	-0.6	0.4
23. Total expenditure	11.8	4.2	6.7	6.2	13.8	-2.5	5.0	4.4	3.5	10.7	-1.8	8.0	3.4	5.4
24. Tax burden	-1.1	12.7	9.6	9.9	2.1	7.3	10.0	5.9	9.9	4.1	1.4	3.6	5.4	4.6
25. Net lending (+) or net borrowing (-) 1)	-3.8	1.6	-0.3	1.0	-4.5	5.2	1.8	0.2	0.5	-2.5	1.0	-0.4	1.2	-0.3

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	7.7	6.2	6.4	5.5	9.9	4.7	3.0	2.7	2.3	4.8	3.8	4.2	3.0	3.3
2. Interest payments (% of GDP)	3.7	3.6	3.4	3.6	3.4	3.6	3.7	3.5	3.3	3.3	3.2	3.1	3.1	3.1
3. Implicit interest rate 2)	7.3	7.0	6.1	6.1	5.8	5.4	5.5	5.4	5.6	5.6	5.1	4.8	4.7	4.6
4. Nominal GDP growth rate	5.3	9.4	1.6	5.9	2.6	2.6	6.6	6.9	6.8	4.8	0.1	6.2	4.7	4.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	7.7	6.2	6.4	5.5	9.9	4.7	3.0	2.7	2.3	4.8	3.8	4.2	3.0	3.3
6. Contribution of nominal GDP growth	-2.7	-4.9	-0.9	-3.5	-1.5	-1.7	-4.5	-4.5	-4.0	-2.8	-0.1	-4.0	-3.2	-3.3
7. Stock-flow adjustment 3)	-1.3	-2.5	0.6	-4.0	0.8	-0.1	-0.8	-4.7	0.0	-0.5	1.8	1.6	0.5	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	4.0	2.6	3.1	1.9	6.5	1.1	-0.7	-0.8	-1.0	1.5	0.6	1.1	-0.2	0.2
9. Snow-ball effect	1.0	-1.3	2.5	0.1	1.9	1.9	-0.8	-1.0	-0.7	0.4	3.1	-0.9	0.0	-0.1
10. Stock-flow adjustment 3)	-1.3	-2.5	0.6	-4.0	0.8	-0.1	-0.8	-4.7	0.0	-0.5	1.8	1.6	0.5	0.1

(% of GDP)

11. Change in gross debt 5)	3.7	-1.3	6.2	-2.0	9.2	2.9	-2.3	-6.5	-1.7	1.5	5.5	1.8	0.3	0.1
12. Level of gross debt (end of year)	57.1	55.9	62.1	60.1	69.3	72.2	69.9	63.4	61.7	63.1	68.6	70.4	70.8	70.9

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

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

3) Line 7 = line 10.

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

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

Table 12A

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

Netherlands

(Mrd EURO-NLG)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	6.5	10.2	16.5	20.5	25.1	32.6	49.0	68.2	71.2	72.4	67.8	68.7	71.5	73.5
2. Current taxes on income and wealth	8.9	16.0	24.5	24.7	36.6	37.5	48.5	62.4	67.9	69.3	67.7	71.4	72.7	77.0
3. Social contributions	9.4	18.4	28.8	39.6	40.2	52.1	68.7	79.9	81.5	90.5	83.4	84.3	93.5	94.9
4. Of which actual social contributions	8.5	16.5	26.0	36.9	36.9	48.4	64.5	75.6	77.1	86.3	79.0	79.8	89.0	90.3
5. Other current revenue, including sales	3.2	6.3	13.3	22.4	18.3	21.0	24.8	36.4	37.0	43.5	42.0	42.5	42.8	43.8
6. Total current revenue	28.0	50.9	83.1	107.2	120.1	143.1	191.1	246.8	257.7	275.7	260.9	266.9	280.6	289.2
7. Government consumption expenditure	13.3	24.5	39.9	47.7	56.1	72.7	91.9	135.4	143.9	152.3	162.7	167.9	170.8	172.8
8. Collective consumption	7.0	12.4	20.0	23.6	27.6	34.6	41.8	55.6	58.3	62.2	66.2	69.4	72.7	76.2
9. Social transfers in kind	6.3	12.1	20.0	24.1	28.5	38.1	50.1	79.8	85.5	90.2	96.4	98.5	98.1	96.7
10. Compensation of employees	8.4	15.0	22.7	24.6	26.4	32.3	39.6	50.2	52.3	54.6	57.1	58.1	58.5	58.5
11. Intermediate consumption	2.8	4.3	7.9	11.3	15.1	20.2	27.3	39.0	41.0	44.1	47.7	51.0	52.2	52.8
12. Social transfers other than in kind	8.5	17.6	29.9	37.3	44.5	46.3	47.2	58.1	59.0	61.6	65.8	68.4	70.1	70.8
13. Social transfers in kind via market produ	2.4	5.1	8.9	12.2	15.8	22.7	29.2	51.7	55.9	59.0	63.2	63.9	64.8	65.8
14. Interest	1.9	3.1	6.0	12.4	14.1	17.2	15.3	11.8	12.5	13.0	12.6	12.7	13.7	14.9
15. Subsidies	0.6	1.5	2.8	4.7	5.5	3.1	6.1	6.1	7.1	7.2	8.6	8.6	8.2	8.2
16. Other current expenditure	0.5	1.2	1.5	1.9	2.1	3.8	7.6	10.9	10.5	11.1	8.8	10.4	10.6	9.9
17. Total current expenditure	25.1	47.9	79.8	104.5	123.5	145.6	172.3	227.9	238.1	250.5	263.8	273.0	278.0	281.0
18. Gross saving	2.9	3.0	3.3	2.7	-3.3	-2.5	18.8	18.9	19.5	25.2	-3.0	-6.1	2.5	8.2
19. Capital transfers received	0.3	0.4	0.5	0.6	0.7	1.0	1.7	2.1	2.1	2.0	2.0	2.0	2.0	2.0
20. Total revenue	28.3	51.3	83.6	107.8	120.8	144.2	192.9	248.8	259.8	277.7	262.9	268.9	282.5	291.2
21. Gross fixed capital formation	3.6	5.0	6.6	6.8	7.8	9.6	13.1	17.8	19.0	20.8	22.1	22.0	22.5	22.9
22. Other capital expenditure	0.6	1.5	3.6	3.7	2.5	17.1	-0.8	0.2	1.6	3.1	7.8	8.1	5.8	5.0
23. Total expenditure	29.4	54.3	90.0	115.0	133.8	157.4	184.6	245.9	258.7	274.3	293.8	303.1	306.3	308.9
24. Tax burden	24.6	43.5	69.0	84.8	102.0	122.7	166.9	210.7	221.2	233.0	218.4	224.5	237.7	245.3
25. Net lending (+) or net borrowing (-)	-1.0	-3.0	-6.4	-7.2	-13.0	-13.2	8.2	2.9	1.0	3.4	-30.9	-34.2	-23.8	-17.7

Table 12B**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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	9.8	9.6	10.1	10.2	10.3	10.7	11.7	12.6	12.5	12.1	11.9	11.7	11.8	11.8
2. Current taxes on income and wealth	13.5	14.9	15.0	12.3	15.0	12.3	11.6	11.5	11.9	11.6	11.8	12.2	12.0	12.3
3. Social contributions	14.3	17.2	17.7	19.7	16.5	17.1	16.4	14.8	14.2	15.2	14.6	14.4	15.5	15.2
4. Of which actual social contributions	12.8	15.4	16.0	18.4	15.2	15.9	15.4	14.0	13.5	14.5	13.8	13.6	14.7	14.5
5. Other current revenue, including sales	4.9	5.9	8.2	11.2	7.5	6.9	5.9	6.7	6.5	7.3	7.3	7.3	7.1	7.0
6. Total current revenue	42.5	47.6	51.0	53.4	49.3	46.9	45.7	45.7	45.1	46.2	45.6	45.6	46.5	46.4
7. Government consumption expenditure	20.2	22.9	24.5	23.7	23.0	23.8	22.0	25.1	25.2	25.5	28.4	28.7	28.3	27.7
8. Collective consumption	10.6	11.6	12.2	11.8	11.3	11.3	10.0	10.3	10.2	10.4	11.6	11.8	12.0	12.2
9. Social transfers in kind	9.6	11.3	12.2	12.0	11.7	12.5	12.0	14.8	15.0	15.1	16.9	16.8	16.3	15.5
10. Compensation of employees	12.7	14.0	13.9	12.2	10.8	10.6	9.5	9.3	9.1	9.2	10.0	9.9	9.7	9.4
11. Intermediate consumption	4.3	4.0	4.9	5.6	6.2	6.6	6.5	7.2	7.2	7.4	8.3	8.7	8.6	8.5
12. Social transfers other than in kind	13.0	16.5	18.3	18.6	18.2	15.2	11.3	10.8	10.3	10.3	11.5	11.7	11.6	11.3
13. Social transfers in kind via market produ	3.6	4.8	5.5	6.1	6.5	7.4	7.0	9.6	9.8	9.9	11.1	10.9	10.7	10.5
14. Interest	2.8	2.9	3.7	6.2	5.8	5.6	3.7	2.2	2.2	2.2	2.2	2.2	2.3	2.4
15. Subsidies	0.9	1.4	1.7	2.4	2.2	1.0	1.5	1.1	1.2	1.2	1.5	1.5	1.4	1.3
16. Other current expenditure	0.8	1.1	0.9	1.0	0.9	1.3	1.8	2.0	1.8	1.9	1.5	1.8	1.8	1.6
17. Total current expenditure	38.2	44.7	49.0	52.0	50.7	47.7	41.2	42.2	41.6	42.0	46.1	46.6	46.1	45.0
18. Gross saving	4.4	2.8	2.0	1.4	-1.4	-0.8	4.5	3.5	3.4	4.2	-0.5	-1.0	0.4	1.3
19. Capital transfers received	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.3	0.3	0.3
20. Total revenue	43.0	47.9	51.2	53.7	49.6	47.2	46.1	46.1	45.4	46.6	46.0	45.9	46.8	46.7
21. Gross fixed capital formation	5.5	4.6	4.1	3.4	3.2	3.2	3.1	3.3	3.3	3.5	3.9	3.8	3.7	3.7
22. Other capital expenditure	0.9	1.4	2.2	1.8	1.0	5.6	-0.2	0.0	0.3	0.5	1.4	1.4	1.0	0.8
23. Total expenditure	44.6	50.8	55.2	57.3	54.9	51.6	44.2	45.5	45.2	46.0	51.4	51.7	50.7	49.5
24. Tax burden	37.4	40.7	42.3	42.2	41.9	40.2	39.9	39.0	38.7	39.1	38.2	38.3	39.4	39.3
25. Net lending (+) or net borrowing (-)	-1.6	-2.8	-3.9	-3.6	-5.3	-4.3	2.0	0.5	0.2	0.6	-5.4	-5.8	-3.9	-2.8

Table 12C

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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	16.0	12.4	3.0	4.4	6.7	5.5	6.9	6.7	4.5	1.7	-6.3	1.3	4.1	2.8
2. Current taxes on income and wealth	20.2	14.6	7.8	3.3	18.6	-2.6	6.7	6.7	8.9	2.0	-2.3	5.6	1.8	5.9
3. Social contributions	19.0	14.2	6.3	4.3	-3.7	-2.5	7.0	11.7	2.0	11.1	-7.9	1.1	10.9	1.5
4. Of which actual social contributions	18.9	13.6	7.9	4.7	-4.6	-2.9	7.6	13.7	1.9	12.0	-8.5	1.1	11.5	1.5
5. Other current revenue, including sales	6.4	25.0	16.6	11.0	7.1	-0.6	12.1	11.0	1.8	17.4	-3.4	1.2	0.9	2.3
6. Total current revenue	17.1	15.2	7.6	5.4	6.2	-0.5	7.5	8.9	4.4	7.0	-5.4	2.3	5.1	3.1
7. Government consumption expenditure	18.4	17.9	6.8	4.9	5.0	5.0	7.0	11.3	6.2	5.9	6.8	3.2	1.7	1.2
8. Collective consumption	16.1	16.4	5.9	4.6	5.3	5.8	5.4	4.9	4.9	6.5	6.6	4.8	4.8	4.8
9. Social transfers in kind	21.1	19.4	7.8	5.2	4.7	4.2	8.3	16.3	7.1	5.4	6.9	2.2	-0.4	-1.5
10. Compensation of employees	15.8	16.3	5.3	1.2	3.4	3.6	5.9	1.4	4.1	4.4	4.7	1.6	0.7	0.1
11. Intermediate consumption	15.4	14.8	8.7	5.3	6.3	5.5	6.5	7.2	5.0	7.6	8.2	6.9	2.3	1.2
12. Social transfers other than in kind	18.7	22.3	8.8	-1.9	12.4	-2.5	1.4	3.3	1.5	4.4	6.8	4.0	2.5	1.0
13. Social transfers in kind via market products	29.0	22.4	10.2	13.5	6.0	4.2	9.0	24.9	8.0	5.5	7.2	1.0	1.5	1.5
14. Interest	11.5	12.5	20.4	8.5	6.9	7.0	-7.6	-2.1	5.9	4.5	-3.1	0.4	8.0	9.0
15. Subsidies	18.9	26.4	7.5	12.5	4.1	-43.6	5.8	-0.8	15.9	0.9	19.4	0.6	-4.9	0.3
16. Other current expenditure 1)	0.2	0.3	0.0	-0.1	-0.1	0.0	0.3	0.0	-0.2	0.0	-0.3	0.2	0.0	-0.2
17. Total current expenditure	18.2	19.8	8.5	3.0	7.5	0.6	4.6	7.5	4.5	5.2	5.3	3.5	1.9	1.1
18. Gross saving 1)	-0.2	-1.5	-0.4	1.2	-0.6	-0.5	1.1	0.6	-0.1	0.8	-4.8	-0.5	1.5	0.9
19. Capital transfers received	13.8	9.7	8.5	9.3	-2.8	-11.1	8.3	7.5	2.1	-3.9	-1.0	0.0	-1.8	1.0
20. Total revenue	17.0	15.1	7.6	5.4	6.1	-0.6	7.5	8.9	4.4	6.9	-5.3	2.3	5.1	3.1
21. Gross fixed capital formation	15.0	21.6	11.4	-2.2	8.0	4.3	12.5	5.6	6.4	9.4	6.3	-0.5	2.2	2.0
22. Other capital expenditure 1)	-0.2	0.6	0.9	-0.2	-0.4	5.2	-0.6	-0.2	0.2	0.2	0.9	0.0	-0.4	-0.2
23. Total expenditure	17.1	21.2	10.6	2.3	6.7	1.4	3.9	7.0	5.2	6.0	7.1	3.2	1.1	0.8
24. Tax burden	17.9	13.6	6.6	4.3	5.7	-0.4	7.1	9.2	5.0	5.3	-6.3	2.8	5.9	3.2
25. Net lending (+) or net borrowing (-) 1)	-0.1	-2.6	-1.5	1.7	-0.3	-0.8	1.6	0.8	-0.4	0.4	-6.0	-0.4	1.9	1.1

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	4.3	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.6	5.4	5.8	3.9	2.8
2. Interest payments (% of GDP)	5.6	3.7	3.2	2.8	2.6	2.5	2.3	2.2	2.2	2.2	2.2	2.2	2.3	2.4
3. Implicit interest rate 2)	7.8	6.5	6.3	5.7	5.2	4.9	4.7	4.4	4.9	5.0	3.6	3.6	3.6	3.7
4. Nominal GDP growth rate	5.2	8.2	7.1	3.9	2.5	3.0	4.5	5.2	5.8	4.3	-4.1	2.4	3.1	3.3

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.3	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.6	5.4	5.8	3.9	2.8
6. Contribution of nominal GDP growth	-3.8	-4.6	-3.6	-1.9	-1.2	-1.5	-2.3	-2.6	-2.6	-1.9	2.5	-1.4	-1.9	-2.2
7. Stock-flow adjustment 3)	-0.2	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.3	-5.3	-0.4	-0.2	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-1.3	-5.6	-2.9	-0.7	0.6	-0.7	-2.1	-2.7	-2.4	-2.8	3.2	3.7	1.7	0.4
9. Snow-ball effect	1.9	-1.0	-0.4	0.9	1.3	1.0	0.1	-0.4	-0.4	0.3	4.7	0.7	0.3	0.2
10. Stock-flow adjustment 3)	-0.2	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.3	-5.3	-0.4	-0.2	0.0

(% of GDP)

11. Change in gross debt 5)	0.3	-7.4	-3.0	-0.2	1.5	0.4	-0.6	-4.4	-2.1	12.9	2.6	4.0	1.8	0.7
12. Level of gross debt (end of year)	76.1	53.8	50.7	50.5	52.0	52.4	51.8	47.4	45.3	58.2	60.8	64.8	66.6	67.3

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 13A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Austria****(Mrd EURO-ATS)**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	11.8	16.3	20.6	24.5	30.5	34.6	35.5	36.3	38.2	39.9	40.4	41.4	43.2	44.4
2. Current taxes on income and wealth	8.9	12.7	15.5	20.4	27.3	31.4	31.3	33.2	36.5	39.5	35.1	35.1	36.7	38.7
3. Social contributions	11.0	15.8	20.8	30.1	34.9	37.9	39.5	41.2	43.0	44.9	45.6	46.9	48.4	50.0
4. Of which actual social contributions	9.5	13.6	17.9	26.2	30.9	34.5	35.9	37.4	39.0	40.8	41.3	42.4	43.8	45.2
5. Other current revenue, including sales	5.3	7.6	9.6	12.8	11.3	10.8	11.2	11.6	12.1	11.9	12.4	12.6	12.8	13.0
6. Total current revenue	37.0	52.4	66.5	87.7	104.0	114.8	117.6	122.3	129.7	136.2	133.6	136.0	141.1	146.2
7. Government consumption expenditure	13.8	19.8	25.5	35.7	39.7	43.4	45.1	47.4	49.5	52.8	54.6	55.8	56.4	57.3
8. Collective consumption	5.8	8.3	10.9	15.0	16.6	17.5	18.2	20.0	20.5	22.2	22.7	23.3	23.9	24.4
9. Social transfers in kind	8.0	11.5	14.6	20.7	23.1	25.8	27.0	27.4	29.0	30.7	31.9	32.5	32.5	32.9
10. Compensation of employees	8.6	12.4	15.5	22.0	22.9	21.9	22.9	24.0	24.8	26.0	27.2	27.8	28.0	28.6
11. Intermediate consumption	3.9	5.8	7.2	10.3	10.3	10.3	10.7	11.1	11.6	12.8	12.8	12.9	13.0	13.0
12. Social transfers other than in kind	12.5	18.4	23.8	34.4	39.2	44.7	45.9	47.4	48.7	51.0	54.1	56.6	58.3	60.8
13. Social transfers in kind via market produ	2.5	3.3	4.9	7.3	10.4	12.6	13.1	13.9	14.8	15.6	16.0	16.4	16.6	17.0
14. Interest	1.8	3.5	4.7	7.0	7.2	6.6	7.0	7.1	7.4	7.2	7.4	7.8	8.2	8.7
15. Subsidies	2.4	3.2	4.1	4.8	6.5	8.2	8.2	8.7	8.9	9.9	10.3	10.9	11.2	11.5
16. Other current expenditure	1.8	2.5	3.3	4.2	4.4	5.7	6.2	6.0	6.5	7.0	7.5	7.7	7.9	8.2
17. Total current expenditure	33.6	49.2	63.6	89.9	100.9	110.0	114.0	118.2	122.8	129.5	135.2	140.0	143.3	147.7
18. Gross saving	3.4	3.2	3.0	-2.2	3.0	4.8	3.7	4.1	7.0	6.8	-1.7	-4.1	-2.2	-1.5
19. Capital transfers received	0.1	0.2	0.2	0.4	0.4	0.4	0.3	0.4	0.6	0.3	0.3	0.5	0.5	0.5
20. Total revenue	37.1	52.5	66.7	88.1	104.3	115.2	117.9	122.7	130.3	136.6	133.9	136.5	141.6	146.7
21. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.1	2.6	2.8	2.8	2.8	3.0	3.1	3.2	3.3	3.4
22. Other capital expenditure	1.5	2.6	2.5	3.0	3.8	12.9	5.2	5.6	6.0	5.4	5.1	5.2	5.4	5.6
23. Total expenditure	38.3	55.3	70.2	98.2	107.8	125.4	121.9	126.6	131.5	137.9	143.5	148.5	152.0	156.6
24. Tax burden	30.2	42.6	54.2	72.5	89.9	101.1	103.4	107.7	114.5	120.9	117.4	119.4	124.2	129.0
25. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.4	-10.1	-3.5	-10.2	-4.0	-3.9	-1.2	-1.3	-9.6	-12.0	-10.5	-9.9

Table 13B**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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	15.4	15.8	15.2	14.0	14.7	14.9	14.6	14.1	14.0	14.1	14.7	14.7	14.8	14.8
2. Current taxes on income and wealth	11.6	12.3	11.4	11.7	13.2	13.5	12.9	12.9	13.4	14.0	12.8	12.5	12.6	12.9
3. Social contributions	14.3	15.2	15.3	17.2	16.8	16.3	16.2	16.0	15.8	15.9	16.6	16.7	16.6	16.6
4. Of which actual social contributions	12.4	13.1	13.1	15.0	14.9	14.8	14.7	14.6	14.3	14.4	15.0	15.1	15.0	15.0
5. Other current revenue, including sales	7.0	7.3	7.0	7.3	5.4	4.6	4.6	4.5	4.4	4.2	4.5	4.5	4.4	4.3
6. Total current revenue	48.2	50.7	48.8	50.2	50.1	49.3	48.3	47.6	47.7	48.1	48.7	48.3	48.5	48.6
7. Government consumption expenditure	18.0	19.1	18.7	20.5	19.1	18.6	18.5	18.5	18.2	18.7	19.9	19.8	19.4	19.0
8. Collective consumption	7.5	8.0	8.0	8.6	8.0	7.5	7.5	7.8	7.5	7.8	8.3	8.3	8.2	8.1
9. Social transfers in kind	10.5	11.1	10.7	11.9	11.1	11.1	11.1	10.7	10.6	10.8	11.6	11.5	11.2	10.9
10. Compensation of employees	11.3	12.0	11.4	12.6	11.0	9.4	9.4	9.3	9.1	9.2	9.9	9.9	9.6	9.5
11. Intermediate consumption	5.1	5.6	5.3	5.9	5.0	4.4	4.4	4.3	4.3	4.5	4.7	4.6	4.5	4.3
12. Social transfers other than in kind	16.3	17.8	17.5	19.7	18.9	19.2	18.8	18.5	17.9	18.0	19.7	20.1	20.0	20.2
13. Social transfers in kind via market produ	3.3	3.2	3.6	4.2	5.0	5.4	5.4	5.4	5.4	5.5	5.8	5.8	5.7	5.6
14. Interest	2.4	3.4	3.4	4.0	3.5	2.9	2.9	2.7	2.7	2.5	2.7	2.8	2.8	2.9
15. Subsidies	3.1	3.1	3.0	2.8	3.2	3.5	3.4	3.4	3.3	3.5	3.8	3.9	3.9	3.8
16. Other current expenditure	2.3	2.4	2.5	2.4	2.1	2.5	2.5	2.3	2.4	2.5	2.7	2.7	2.7	2.7
17. Total current expenditure	43.8	47.6	46.7	51.5	48.6	47.2	46.8	46.0	45.1	45.7	49.3	49.7	49.3	49.1
18. Gross saving	4.4	3.1	2.2	-1.3	1.5	2.1	1.5	1.6	2.6	2.4	-0.6	-1.4	-0.8	-0.5
19. Capital transfers received	0.1	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.2
20. Total revenue	48.4	50.8	49.0	50.5	50.3	49.5	48.4	47.8	47.9	48.2	48.8	48.5	48.7	48.8
21. Gross fixed capital formation	4.2	3.4	3.0	3.0	1.5	1.1	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1
22. Other capital expenditure	2.0	2.5	1.9	1.7	1.8	5.5	2.1	2.2	2.2	1.9	1.9	1.9	1.9	1.8
23. Total expenditure	50.0	53.5	51.5	56.2	52.0	53.9	50.1	49.3	48.3	48.7	52.3	52.7	52.3	52.1
24. Tax burden	39.4	41.2	39.8	41.5	43.3	43.4	42.4	41.9	42.1	42.7	42.8	42.4	42.7	42.9
25. Net lending (+) or net borrowing (-)	-1.6	-2.7	-2.5	-5.8	-1.7	-4.4	-1.7	-1.5	-0.4	-0.5	-3.5	-4.3	-3.6	-3.3

Table 13C

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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	7.7	4.6	5.1	-5.1	2.0	4.2	2.6	2.3	5.1	4.6	1.3	2.5	4.2	2.9
2. Current taxes on income and wealth	8.9	11.7	14.4	9.5	3.9	2.5	-0.3	6.0	10.0	8.1	-11.1	-0.2	4.6	5.6
3. Social contributions	10.2	8.0	6.7	5.0	2.7	2.9	4.1	4.3	4.2	4.5	1.7	2.7	3.3	3.3
4. Of which actual social contributions	10.8	8.1	6.8	5.4	2.9	4.0	4.0	4.3	4.3	4.5	1.2	2.7	3.3	3.3
5. Other current revenue, including sales	13.5	6.3	10.4	4.1	3.6	4.3	4.3	2.9	4.5	-1.5	4.1	1.9	1.6	1.6
6. Total current revenue	9.5	7.5	8.4	2.8	2.9	3.3	2.5	4.0	6.1	5.0	-2.0	1.8	3.8	3.6
7. Government consumption expenditure	7.5	6.5	6.3	6.9	1.6	3.0	4.1	5.1	4.4	6.8	3.3	2.2	1.1	1.6
8. Collective consumption	5.3	5.4	5.3	10.5	0.4	2.2	3.6	10.3	2.5	8.1	2.4	2.5	2.4	2.4
9. Social transfers in kind	9.2	7.4	7.1	4.5	2.4	3.5	4.4	1.6	5.7	5.8	4.0	1.9	0.2	1.0
10. Compensation of employees	7.1	6.8	7.0	7.1	1.6	1.6	4.4	4.9	3.3	4.8	4.6	2.2	1.0	2.0
11. Intermediate consumption	6.3	6.3	7.4	5.6	-1.7	4.5	3.7	4.3	4.1	10.5	-0.2	1.2	0.1	0.1
12. Social transfers other than in kind	6.7	7.7	7.1	6.1	4.0	2.5	2.6	3.4	2.7	4.7	6.1	4.5	3.0	4.4
13. Social transfers in kind via market products	10.2	5.5	5.5	8.9	3.3	6.9	4.0	6.3	6.3	5.5	2.5	2.4	1.8	1.9
14. Interest	16.1	11.0	11.4	13.4	6.7	0.7	6.0	0.3	5.3	-3.5	3.0	5.4	5.4	5.4
15. Subsidies	11.6	10.7	4.8	0.8	-1.3	1.2	0.9	5.4	2.6	10.8	4.1	5.6	3.3	2.2
16. Other current expenditure 1)	0.0	0.1	-0.1	-0.5	-0.1	-0.3	0.1	-0.2	0.1	0.1	0.3	0.0	0.0	0.0
17. Total current expenditure	7.8	7.6	7.0	5.7	2.5	2.3	3.6	3.8	3.8	5.5	4.5	3.5	2.4	3.0
18. Gross saving 1)	0.8	0.0	0.6	-1.4	0.2	0.5	-0.6	0.1	1.0	-0.2	-3.0	-0.8	0.7	0.3
19. Capital transfers received	6.3	-3.8	-9.1	77.8	-22.5	2.2	-30.8	40.4	46.2	-43.0	-15.0	64.6	1.0	1.0
20. Total revenue	9.5	7.5	8.3	3.0	2.8	3.3	2.3	4.1	6.2	4.8	-2.0	1.9	3.7	3.6
21. Gross fixed capital formation	0.8	2.1	4.4	-3.3	-8.6	-2.6	6.6	0.8	0.1	9.1	1.9	4.0	2.9	2.9
22. Other capital expenditure 1)	0.4	0.1	0.1	-0.2	-0.3	3.5	-3.4	0.0	0.0	-0.3	0.0	0.0	0.0	0.0
23. Total expenditure	7.9	7.5	7.2	4.8	1.7	9.4	-2.8	3.8	3.9	4.9	4.0	3.5	2.4	3.0
24. Tax burden	9.2	7.6	8.2	4.3	2.9	3.3	2.2	4.2	6.4	5.6	-2.9	1.8	4.0	3.8
25. Net lending (+) or net borrowing (-) 1)	0.7	0.0	0.5	-0.9	0.6	-3.0	2.7	0.2	1.1	0.0	-3.0	-0.8	0.7	0.3

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	5.8	1.7	0.0	0.7	1.4	4.4	1.7	1.5	0.4	0.5	3.5	4.3	3.6	3.3
2. Interest payments (% of GDP)	4.0	3.5	3.4	3.1	3.0	2.9	2.9	2.7	2.7	2.5	2.7	2.8	2.8	2.9
3. Implicit interest rate 2)	6.5	5.4	5.2	4.8	4.5	4.5	4.7	4.5	4.7	4.5	4.2	4.2	4.1	4.1
4. Nominal GDP growth rate	4.6	4.8	2.4	3.0	2.0	4.2	4.6	5.5	5.9	4.1	-3.1	2.6	3.4	3.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.8	1.7	0.0	0.7	1.4	4.4	1.7	1.5	0.4	0.5	3.5	4.3	3.6	3.3
6. Contribution of nominal GDP growth	-2.8	-3.1	-1.6	-1.9	-1.3	-2.7	-2.9	-3.3	-3.4	-2.3	2.0	-1.7	-2.3	-2.4
7. Stock-flow adjustment 3)	1.2	0.7	2.1	0.6	-1.0	-2.5	0.4	-0.1	0.2	5.0	-0.5	0.3	0.3	0.3

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.8	-1.8	-3.4	-2.5	-1.5	1.5	-1.2	-1.2	-2.3	-2.1	0.8	1.5	0.8	0.4
9. Snow-ball effect	1.2	0.4	1.8	1.2	1.6	0.2	0.0	-0.6	-0.7	0.2	4.7	1.0	0.5	0.5
10. Stock-flow adjustment 3)	1.2	0.7	2.1	0.6	-1.0	-2.5	0.4	-0.1	0.2	5.0	-0.5	0.3	0.3	0.3

(% of GDP)

11. Change in gross debt 5)	4.2	-0.7	0.6	-0.7	-0.9	-0.8	-0.8	-1.9	-2.8	3.2	5.0	2.9	1.6	1.3
12. Level of gross debt (end of year)	68.3	66.5	67.1	66.5	65.5	64.8	63.9	62.1	59.3	62.5	67.5	70.4	72.0	73.3

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 14A

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

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	0.89	2.65	6.56	11.04	16.49	20.39	22.38	23.90	24.53	24.28	21.36	23.28	24.43	24.55
2. Current taxes on income and wealth	0.42	1.62	3.89	7.22	12.09	12.40	12.66	13.85	16.08	16.70	15.21	15.12	15.37	15.68
3. Social contributions	0.57	1.66	4.81	8.81	13.44	17.21	18.33	18.99	19.62	20.04	20.05	21.35	22.01	22.18
4. Of which actual social contributions	0.53	1.51	4.36	6.83	10.17	12.34	12.99	13.55	14.42	15.01	15.12	15.58	16.26	16.49
5. Other current revenue, including sales	0.18	0.62	2.02	3.87	5.37	6.69	6.14	6.87	7.72	7.38	7.44	7.93	8.21	8.56
6. Total current revenue	2.06	6.55	17.28	30.94	47.39	56.70	59.51	63.61	67.96	68.41	64.06	67.68	70.02	70.96
7. Government consumption expenditure	1.09	2.99	8.06	15.27	23.83	29.84	32.08	32.42	33.00	33.96	35.83	37.47	33.62	33.40
8. Collective consumption	0.57	1.33	3.50	6.61	9.79	12.08	13.20	13.61	14.27	15.02	15.83	16.46	15.56	15.25
9. Social transfers in kind	0.51	1.66	4.56	8.66	14.04	17.76	18.88	18.81	18.73	18.95	20.00	21.00	18.07	18.15
10. Compensation of employees	0.74	2.09	6.01	10.96	17.28	20.12	21.31	20.81	20.27	20.30	20.71	20.92	18.59	18.22
11. Intermediate consumption	0.26	0.70	1.61	3.65	5.60	6.04	6.66	6.64	7.05	7.39	7.81	9.07	8.33	8.46
12. Social transfers other than in kind	0.54	1.84	4.73	9.50	14.29	20.55	22.18	23.38	24.61	25.65	27.85	29.90	29.99	30.53
13. Social transfers in kind via market produ	0.10	0.20	0.57	1.36	2.28	4.77	5.21	5.91	6.67	7.17	8.34	8.77	8.28	8.37
14. Interest	0.19	1.44	4.37	4.91	3.65	3.77	3.82	4.25	4.70	4.97	4.70	5.00	6.32	7.08
15. Subsidies	0.34	0.72	0.88	0.91	1.54	1.43	1.50	1.51	1.42	1.26	1.41	1.42	1.21	1.22
16. Other current expenditure	0.06	0.15	0.60	1.10	2.02	3.28	3.48	3.84	3.89	3.91	4.09	4.07	3.42	3.43
17. Total current expenditure	2.23	7.14	18.78	32.39	46.67	59.97	64.16	66.33	68.62	70.66	74.90	79.15	76.14	77.32
18. Gross saving	-0.17	-0.59	-1.49	-1.45	0.72	-3.27	-4.65	-2.72	-0.66	-2.25	-10.84	-11.47	-6.11	-6.35
19. Capital transfers received	0.01	0.09	0.74	1.09	1.12	4.71	1.81	1.22	1.14	1.48	1.16	4.26	1.98	2.05
20. Total revenue	2.07	6.64	18.02	32.03	48.51	61.41	61.32	64.84	69.09	69.89	65.22	71.95	72.01	73.02
21. Gross fixed capital formation	0.31	0.68	1.69	3.28	4.64	4.86	4.59	3.91	4.10	3.97	4.05	4.30	3.79	3.79
22. Other capital expenditure	0.09	0.72	0.91	0.79	0.87	1.62	1.67	1.09	1.04	0.30	1.98	1.04	0.50	0.87
23. Total expenditure	2.63	8.54	21.38	36.45	52.18	66.44	70.42	71.33	73.76	74.93	80.92	84.50	80.42	81.97
24. Tax burden	1.82	5.76	15.38	25.93	39.56	45.56	48.47	51.74	55.50	56.43	52.09	54.39	56.47	57.14
25. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.42	-3.67	-5.03	-9.10	-6.49	-4.67	-5.04	-15.70	-12.55	-8.41	-8.96

Table 14B**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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	10.9	11.7	11.8	12.6	13.0	13.7	14.6	14.9	14.5	14.1	12.7	13.6	14.2	14.0
2. Current taxes on income and wealth	5.2	7.1	7.0	8.2	9.5	8.3	8.2	8.6	9.5	9.7	9.0	8.8	8.9	9.0
3. Social contributions	7.0	7.3	8.7	10.0	10.6	11.6	11.9	11.8	11.6	11.6	11.9	12.5	12.8	12.7
4. Of which actual social contributions	6.5	6.6	7.9	7.8	8.0	8.3	8.5	8.5	8.5	8.7	9.0	9.1	9.5	9.4
5. Other current revenue, including sales	2.2	2.7	3.6	4.4	4.2	4.5	4.0	4.3	4.6	4.3	4.4	4.6	4.8	4.9
6. Total current revenue	25.3	28.8	31.1	35.3	37.3	38.1	38.7	39.7	40.3	39.7	38.1	39.5	40.7	40.6
7. Government consumption expenditure	13.3	13.1	14.5	17.4	18.8	20.1	20.9	20.2	19.6	19.7	21.3	21.9	19.6	19.1
8. Collective consumption	7.1	5.9	6.3	7.5	7.7	8.1	8.6	8.5	8.5	8.7	9.4	9.6	9.1	8.7
9. Social transfers in kind	6.3	7.3	8.2	9.9	11.1	11.9	12.3	11.7	11.1	11.0	11.9	12.3	10.5	10.4
10. Compensation of employees	9.1	9.2	10.8	12.5	13.6	13.5	13.9	13.0	12.0	11.8	12.3	12.2	10.8	10.4
11. Intermediate consumption	3.1	3.1	2.9	4.2	4.4	4.1	4.3	4.1	4.2	4.3	4.6	5.3	4.9	4.8
12. Social transfers other than in kind	6.6	8.1	8.5	10.8	11.3	13.8	14.4	14.6	14.6	14.9	16.6	17.4	17.5	17.5
13. Social transfers in kind via market produ	1.2	0.9	1.0	1.6	1.8	3.2	3.4	3.7	4.0	4.2	5.0	5.1	4.8	4.8
14. Interest	2.4	6.3	7.9	5.6	2.9	2.5	2.5	2.6	2.8	2.9	2.8	2.9	3.7	4.0
15. Subsidies	4.2	3.2	1.6	1.0	1.2	1.0	1.0	0.9	0.8	0.7	0.8	0.8	0.7	0.7
16. Other current expenditure	0.8	0.7	1.1	1.3	1.6	2.2	2.3	2.4	2.3	2.3	2.4	2.4	2.0	2.0
17. Total current expenditure	27.4	31.3	33.8	36.9	36.7	40.3	41.7	41.4	40.7	41.1	44.6	46.2	44.3	44.2
18. Gross saving	-2.1	-2.6	-2.7	-1.7	0.6	-2.2	-3.0	-1.7	-0.4	-1.3	-6.4	-6.7	-3.6	-3.6
19. Capital transfers received	0.1	0.4	1.3	1.2	0.9	3.2	1.2	0.8	0.7	0.9	0.7	2.5	1.2	1.2
20. Total revenue	25.4	29.1	32.4	36.5	38.2	41.3	39.9	40.5	40.9	40.6	38.8	42.0	41.9	41.7
21. Gross fixed capital formation	3.8	3.0	3.1	3.7	3.7	3.3	3.0	2.4	2.4	2.3	2.4	2.5	2.2	2.2
22. Other capital expenditure	1.1	3.2	1.6	0.9	0.7	1.1	1.1	0.7	0.6	0.2	1.2	0.6	0.3	0.5
23. Total expenditure	32.4	37.5	38.5	41.5	41.1	44.6	45.8	44.5	43.7	43.5	48.1	49.3	46.8	46.9
24. Tax burden	22.3	25.3	27.7	29.5	31.1	30.6	31.5	32.3	32.9	32.8	31.0	31.7	32.9	32.7
25. Net lending (+) or net borrowing (-)	-6.9	-8.4	-6.1	-5.0	-2.9	-3.4	-5.9	-4.1	-2.8	-2.9	-9.3	-7.3	-4.9	-5.1

Table 14C

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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	48.3	21.9	17.4	8.6	3.3	-0.3	9.7	6.8	2.6	-1.0	-12.0	9.0	4.9	0.5
2. Current taxes on income and wealth	22.3	27.2	18.6	14.5	12.7	3.0	2.1	9.4	16.1	3.8	-8.9	-0.6	1.7	2.0
3. Social contributions	40.1	27.3	20.9	8.8	11.1	3.4	6.5	3.6	3.3	2.1	0.1	6.5	3.1	0.7
4. Of which actual social contributions	39.6	28.4	21.3	-6.1	9.4	-0.2	5.3	4.3	6.4	4.1	0.7	3.0	4.4	1.4
5. Other current revenue, including sales	-1.6	8.7	2.1	36.9	1.4	14.5	-8.2	11.9	12.4	-4.4	0.7	6.6	3.5	4.2
6. Total current revenue	34.3	23.1	16.6	13.0	7.5	3.1	5.0	6.9	6.8	0.7	-6.4	5.7	3.5	1.3
7. Government consumption expenditure	41.7	27.2	24.3	12.3	12.4	5.5	7.5	1.1	1.8	2.9	5.5	4.6	-10.3	-0.7
8. Collective consumption	47.4	10.1	24.6	11.8	15.1	6.5	9.3	3.0	4.9	5.2	5.4	4.0	-5.5	-2.0
9. Social transfers in kind	35.8	45.5	24.1	12.7	10.7	4.9	6.3	-0.3	-0.5	1.2	5.5	5.0	-14.0	0.5
10. Compensation of employees	33.9	24.3	21.9	7.6	11.0	4.0	5.9	-2.3	-2.6	0.1	2.0	1.0	-11.1	-2.0
11. Intermediate consumption	53.0	54.0	19.5	41.6	14.0	8.1	10.2	-0.3	6.1	4.9	5.6	16.2	-8.1	1.5
12. Social transfers other than in kind	44.4	23.3	22.5	0.3	11.1	7.9	7.9	5.4	5.3	4.2	8.6	7.4	0.3	1.8
13. Social transfers in kind via market products	64.8	-4.0	22.9	32.0	6.5	8.8	9.2	13.5	12.9	7.5	16.2	5.2	-5.6	1.2
14. Interest	32.4	40.8	64.3	-0.8	7.0	1.8	1.4	11.0	10.8	5.6	-5.4	6.4	26.4	12.1
15. Subsidies	44.6	8.6	-3.7	-29.7	-5.8	-20.8	5.3	0.3	-5.8	-11.3	11.8	0.9	-15.1	1.0
16. Other current expenditure 1)	0.0	0.1	0.0	-0.2	0.0	0.2	0.1	0.1	-0.1	0.0	0.2	-0.1	-0.4	0.0
17. Total current expenditure	40.7	26.8	28.0	5.5	9.9	5.7	7.0	3.4	3.4	3.0	6.0	5.7	-3.8	1.5
18. Gross saving 1)	-1.3	-0.9	-3.0	2.4	-0.8	-1.0	-0.8	1.3	1.3	-0.9	-5.1	-0.2	3.1	-0.1
19. Capital transfers received	-27.2	-30.7	20.3	-15.4	-9.3	46.3	-61.6	-32.4	-7.2	30.4	-21.5	266.8	-53.5	3.5
20. Total revenue	33.7	21.8	16.7	11.7	7.1	5.5	-0.1	5.7	6.6	1.2	-6.7	10.3	0.1	1.4
21. Gross fixed capital formation	21.3	19.0	17.2	18.5	-1.8	6.5	-5.4	-14.9	4.9	-3.4	2.1	6.2	-12.0	0.0
22. Other capital expenditure 1)	-0.3	2.0	0.2	-0.3	-0.4	0.2	0.0	-0.4	-0.1	-0.4	1.0	-0.6	-0.3	0.2
23. Total expenditure	36.5	33.1	27.6	5.8	7.6	6.3	6.0	1.3	3.4	1.6	8.0	4.4	-4.8	1.9
24. Tax burden	38.6	25.3	19.0	5.2	7.6	0.3	6.4	6.8	7.3	1.7	-7.7	4.4	3.8	1.2
25. Net lending (+) or net borrowing (-) 1)	-0.8	-3.1	-3.2	2.1	-0.2	-0.4	-2.5	1.9	1.3	-0.2	-6.4	2.0	2.4	-0.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	5.0	2.9	4.3	2.9	3.0	3.4	5.9	4.1	2.8	2.9	9.3	7.3	4.9	5.1
2. Interest payments (% of GDP)	5.6	2.9	2.9	2.7	2.6	2.5	2.5	2.6	2.8	2.9	2.8	2.9	3.7	4.0
3. Implicit interest rate 2)	10.5	6.2	6.2	5.6	4.9	4.8	4.5	4.5	4.6	4.7	4.2	3.9	4.5	4.6
4. Nominal GDP growth rate	8.1	7.3	5.6	4.5	2.0	4.1	3.3	4.3	5.3	2.0	-2.3	2.0	0.3	1.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.0	2.9	4.3	2.9	3.0	3.4	5.9	4.1	2.8	2.9	9.3	7.3	4.9	5.1
6. Contribution of nominal GDP growth	-4.3	-3.4	-2.6	-2.2	-1.1	-2.2	-1.8	-2.5	-3.2	-1.2	1.6	-1.5	-0.2	-1.6
7. Stock-flow adjustment 3)	1.1	-0.4	0.7	2.0	-0.5	0.1	1.1	0.7	-0.7	0.8	-0.1	0.8	1.4	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.6	0.0	1.4	0.2	0.4	0.8	3.4	1.4	0.0	0.0	6.5	4.4	1.2	1.1
9. Snow-ball effect	1.3	-0.5	0.3	0.5	1.5	0.4	0.7	0.1	-0.4	1.7	4.4	1.5	3.4	2.5
10. Stock-flow adjustment 3)	1.1	-0.4	0.7	2.0	-0.5	0.1	1.1	0.7	-0.7	0.8	-0.1	0.8	1.4	0.0

(% of GDP)

11. Change in gross debt 5)	1.9	-0.9	2.4	2.7	1.4	1.4	5.2	2.3	-1.2	2.5	10.8	6.7	6.1	3.6
12. Level of gross debt (end of year)	59.2	48.7	51.0	53.7	55.1	56.5	61.7	63.9	62.7	65.3	76.1	82.8	88.8	92.4

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	1.59	2.92	3.22	3.67	4.02	4.24	4.45	4.63	5.02	5.23	4.99	5.11	5.29	5.50
2. Current taxes on income and wealth	0.71	1.35	1.55	1.80	2.00	2.22	2.49	2.83	3.17	3.32	2.96	2.97	3.07	3.21
3. Social contributions	1.75	2.68	3.04	3.35	3.62	3.92	4.16	4.43	4.81	5.33	5.39	5.41	5.58	5.82
4. Of which actual social contributions	1.73	2.64	3.00	3.30	3.57	3.86	4.09	4.35	4.73	5.24	5.29	5.32	5.48	5.72
5. Other current revenue, including sales	0.49	0.96	1.14	1.29	1.30	1.38	1.43	1.46	1.52	1.83	1.81	2.03	2.02	2.07
6. Total current revenue	4.54	7.92	8.95	10.11	10.94	11.77	12.54	13.36	14.52	15.70	15.15	15.53	15.97	16.61
7. Government consumption expenditure	1.91	3.47	4.00	4.42	4.78	5.12	5.45	5.82	5.99	6.76	7.17	7.31	7.36	7.54
8. Collective consumption	0.76	1.40	1.61	1.76	1.90	2.04	2.21	2.39	2.40	2.69	2.81	2.93	2.98	3.04
9. Social transfers in kind	1.15	2.07	2.40	2.66	2.88	3.07	3.25	3.43	3.59	4.07	4.36	4.38	4.37	4.49
10. Compensation of employees	1.17	2.09	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.44	4.44	4.52
11. Intermediate consumption	0.69	1.22	1.37	1.57	1.59	1.65	1.78	1.93	1.94	2.25	2.31	2.41	2.46	2.54
12. Social transfers other than in kind	1.61	2.96	3.30	3.68	4.00	4.29	4.50	4.74	4.96	5.47	5.87	6.13	6.31	6.61
13. Social transfers in kind via market product	0.18	0.37	0.43	0.48	0.52	0.56	0.59	0.63	0.66	0.72	0.79	0.80	0.81	0.84
14. Interest	0.22	0.44	0.49	0.51	0.49	0.46	0.45	0.43	0.44	0.41	0.49	0.57	0.63	0.69
15. Subsidies	0.22	0.35	0.38	0.42	0.50	0.47	0.45	0.50	0.55	0.59	0.66	0.68	0.59	0.55
16. Other current expenditure	0.11	0.33	0.47	0.44	0.45	0.61	0.76	0.75	0.69	0.78	0.75	0.77	0.83	0.85
17. Total current expenditure	4.21	7.76	8.87	9.78	10.50	11.18	11.83	12.47	12.89	14.33	15.27	15.80	16.08	16.60
18. Gross saving	0.34	0.15	0.09	0.33	0.44	0.59	0.71	0.88	1.63	1.37	-0.12	-0.27	-0.11	0.00
19. Capital transfers received	0.01	0.03	0.05	0.04	0.03	0.04	0.04	0.06	0.14	0.10	0.14	0.21	0.19	0.22
20. Total revenue	4.56	7.95	9.00	10.15	10.98	11.81	12.58	13.42	14.66	15.80	15.29	15.74	16.16	16.83
21. Gross fixed capital formation	0.33	0.59	0.67	0.68	0.81	0.94	0.91	1.14	1.46	1.64	1.61	1.57	1.60	1.63
22. Other capital expenditure	0.88	0.28	0.29	0.25	0.34	0.29	0.25	0.21	0.32	0.50	0.47	0.45	0.43	0.39
23. Total expenditure	5.42	8.64	9.82	10.72	11.65	12.41	12.99	13.82	14.67	16.46	17.35	17.82	18.10	18.63
24. Tax burden	4.04	6.92	7.79	8.78	9.58	10.37	11.11	11.90	13.05	13.89	13.31	13.47	13.91	14.49
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.82	-0.57	-0.67	-0.60	-0.41	-0.40	0.00	-0.67	-2.06	-2.08	-1.95	-1.80

Table 15B**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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	15.5	15.8	15.6	15.9	16.0	15.7	15.5	14.9	14.5	14.0	14.1	14.3	14.3	14.3
2. Current taxes on income and wealth	6.9	7.3	7.5	7.8	8.0	8.2	8.7	9.1	9.2	8.9	8.4	8.3	8.3	8.3
3. Social contributions	17.0	14.5	14.7	14.5	14.4	14.5	14.5	14.3	13.9	14.3	15.2	15.1	15.1	15.1
4. Of which actual social contributions	16.8	14.3	14.5	14.3	14.2	14.2	14.2	14.0	13.7	14.0	15.0	14.8	14.8	14.8
5. Other current revenue, including sales	4.8	5.2	5.5	5.6	5.2	5.1	5.0	4.7	4.4	4.9	5.1	5.7	5.5	5.4
6. Total current revenue	44.1	42.8	43.4	43.7	43.6	43.5	43.6	43.0	42.0	42.1	42.8	43.3	43.2	43.1
7. Government consumption expenditure	18.6	18.8	19.4	19.1	19.0	18.9	19.0	18.8	17.3	18.1	20.3	20.4	19.9	19.6
8. Collective consumption	7.4	7.6	7.8	7.6	7.5	7.5	7.7	7.7	6.9	7.2	8.0	8.2	8.1	7.9
9. Social transfers in kind	11.1	11.2	11.6	11.5	11.5	11.4	11.3	11.1	10.4	10.9	12.3	12.2	11.8	11.7
10. Compensation of employees	11.4	11.3	11.8	11.6	11.7	11.6	11.5	11.2	10.5	11.0	12.4	12.4	12.0	11.7
11. Intermediate consumption	6.7	6.6	6.6	6.8	6.3	6.1	6.2	6.2	5.6	6.0	6.5	6.7	6.6	6.6
12. Social transfers other than in kind	15.6	16.0	16.0	15.9	15.9	15.9	15.7	15.3	14.4	14.7	16.6	17.1	17.1	17.2
13. Social transfers in kind via market produ	1.7	2.0	2.1	2.1	2.1	2.1	2.1	2.0	1.9	1.9	2.2	2.2	2.2	2.2
14. Interest	2.1	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.6	1.7	1.8
15. Subsidies	2.2	1.9	1.8	1.8	2.0	1.7	1.6	1.6	1.6	1.6	1.9	1.9	1.6	1.4
16. Other current expenditure	1.1	1.8	2.3	1.9	1.8	2.3	2.6	2.4	2.0	2.1	2.1	2.2	2.3	2.2
17. Total current expenditure	40.9	42.0	42.9	42.3	41.8	41.3	41.2	40.2	37.3	38.4	43.1	44.1	43.5	43.1
18. Gross saving	3.3	0.8	0.4	1.4	1.8	2.2	2.5	2.8	4.7	3.7	-0.3	-0.8	-0.3	0.0
19. Capital transfers received	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.4	0.3	0.4	0.6	0.5	0.6
20. Total revenue	44.3	43.0	43.6	43.9	43.7	43.6	43.8	43.2	42.4	42.3	43.2	43.9	43.7	43.7
21. Gross fixed capital formation	3.2	3.2	3.2	3.0	3.2	3.5	3.2	3.7	4.2	4.4	4.6	4.4	4.3	4.2
22. Other capital expenditure	8.6	1.5	1.4	1.1	1.3	1.1	0.9	0.7	0.9	1.3	1.3	1.3	1.2	1.0
23. Total expenditure	52.6	46.7	47.6	46.3	46.4	45.8	45.2	44.5	42.4	44.1	49.0	49.7	49.0	48.3
24. Tax burden	39.2	37.5	37.7	38.0	38.2	38.3	38.6	38.3	37.8	37.2	37.6	37.6	37.6	37.6
25. Net lending (+) or net borrowing (-)	-8.4	-3.7	-4.0	-2.5	-2.7	-2.2	-1.4	-1.3	0.0	-1.8	-5.8	-5.8	-5.3	-4.7

Table 15C

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

Slovenia

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	17.0	4.8	10.2	13.9	9.6	5.6	4.9	4.2	8.2	4.2	-4.4	2.3	3.5	4.0
2. Current taxes on income and wealth	23.4	10.1	14.8	15.6	11.3	11.0	12.4	13.3	12.0	4.8	-11.0	0.6	3.3	4.4
3. Social contributions	2.9	11.0	13.7	10.3	8.0	8.3	6.1	6.3	8.7	10.6	1.2	0.5	3.0	4.4
4. Of which actual social contributions	2.8	11.0	13.7	10.3	8.0	8.1	6.1	6.4	8.8	10.6	1.1	0.5	3.0	4.4
5. Other current revenue, including sales	19.6	15.0	18.2	13.1	1.2	5.8	3.7	2.5	4.0	20.2	-1.1	12.0	-0.1	2.5
6. Total current revenue	12.8	9.0	13.1	12.9	8.3	7.5	6.6	6.5	8.7	8.1	-3.5	2.5	2.8	4.0
7. Government consumption expenditure	14.5	13.3	15.4	10.4	8.1	7.1	6.5	6.8	2.8	12.8	6.1	1.9	0.7	2.5
8. Collective consumption	17.6	12.6	15.2	9.7	7.4	7.8	8.0	8.4	0.2	12.2	4.7	4.0	2.0	2.0
9. Social transfers in kind	12.4	13.7	15.5	10.9	8.5	6.6	5.6	5.8	4.6	13.3	7.0	0.6	-0.2	2.8
10. Compensation of employees	14.2	13.1	16.7	9.9	9.8	6.7	5.3	5.3	4.6	12.9	7.0	1.0	0.0	1.7
11. Intermediate consumption	16.5	12.0	11.8	14.6	1.3	4.1	7.6	8.8	0.2	15.8	2.9	4.2	2.2	3.2
12. Social transfers other than in kind	13.9	11.1	11.4	11.8	8.5	7.4	4.8	5.3	4.7	10.2	7.3	4.4	3.0	4.7
13. Social transfers in kind via market produc	9.4	20.8	16.8	12.8	8.0	6.2	6.6	7.1	4.3	8.7	9.6	1.0	1.1	4.4
14. Interest	12.1	11.9	10.0	3.7	-3.0	-6.4	-2.9	-3.2	2.4	-7.3	18.4	17.0	11.4	9.3
15. Subsidies	1.8	8.9	8.1	11.4	19.5	-7.0	-3.4	11.3	9.3	6.8	12.5	2.6	-13.4	-6.1
16. Other current expenditure 1)	0.0	0.0	0.5	-0.4	-0.1	0.5	0.4	-0.2	-0.4	0.1	0.0	0.0	0.1	0.0
17. Total current expenditure	13.6	12.2	14.2	10.3	7.3	6.5	5.8	5.4	3.3	11.2	6.6	3.5	1.8	3.3
18. Gross saving 1)	-0.4	-1.2	-0.4	1.0	0.4	0.4	0.3	0.4	1.9	-1.0	-4.0	-0.4	0.5	0.3
19. Capital transfers received	8.2	-9.5	49.8	-11.6	-22.7	30.9	2.4	37.6	137.7	-33.6	43.4	52.5	-9.3	14.4
20. Total revenue	12.8	8.9	13.3	12.7	8.2	7.6	6.5	6.6	9.3	7.7	-3.2	2.9	2.7	4.1
21. Gross fixed capital formation	11.2	2.0	13.9	2.2	19.0	15.0	-2.6	25.4	27.7	12.3	-1.7	-2.6	1.8	2.1
22. Other capital expenditure 1)	-7.5	-0.4	-0.1	-0.3	0.2	-0.3	-0.2	-0.2	0.3	0.4	0.0	-0.1	-0.1	-0.1
23. Total expenditure	-2.6	10.5	13.8	9.1	8.7	6.5	4.7	6.4	6.1	12.3	5.4	2.7	1.6	2.9
24. Tax burden	11.9	7.9	12.5	12.7	9.2	8.2	7.1	7.1	9.7	6.4	-4.2	1.2	3.3	4.2
25. Net lending (+) or net borrowing (-) 1)	7.2	-0.7	-0.3	1.5	-0.2	0.5	0.8	0.1	1.3	-1.8	-4.0	0.0	0.5	0.6

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	3.0	3.7	4.0	2.5	2.7	2.2	1.4	1.3	0.0	1.8	5.8	5.8	5.3	4.7
2. Interest payments (% of GDP)	2.4	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.6	1.7	1.8
3. Implicit interest rate 2)	:	:	:	9.2	7.6	6.7	6.1	5.6	5.3	5.1	5.8	4.5	4.3	4.2
4. Nominal GDP growth rate	12.3	10.0	11.8	12.0	8.6	7.8	6.2	8.0	11.3	7.9	-5.1	1.3	3.2	4.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.0	3.7	4.0	2.5	2.7	2.2	1.4	1.3	0.0	1.8	5.8	5.8	5.3	4.7
6. Contribution of nominal GDP growth	:	:	:	-2.9	-2.2	-2.0	-1.6	-2.0	-2.7	-1.7	1.2	-0.5	-1.2	-1.8
7. Stock-flow adjustment 3)	:	:	:	1.6	-0.9	-0.5	0.0	0.4	-0.6	-1.0	5.8	0.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.7	1.3	1.6	0.3	0.7	0.5	-0.1	-0.1	-1.3	0.7	4.4	4.2	3.6	2.9
9. Snow-ball effect	:	:	:	-0.7	-0.3	-0.3	0.0	-0.6	-1.4	-0.6	2.6	1.1	0.5	0.0
10. Stock-flow adjustment 3)	:	:	:	1.6	-0.9	-0.5	0.0	0.4	-0.6	-1.0	5.8	0.0	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	:	:	:	1.2	-0.5	-0.3	-0.2	-0.3	-3.3	-0.9	12.9	5.3	4.0	2.9
12. Level of gross debt (end of year)	:	:	26.8	28.0	27.5	27.2	27.0	26.7	23.4	22.5	35.4	40.7	44.8	47.6

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	2.80	3.90	3.84	4.19	4.85	5.47	6.10	6.14	6.80	7.03	6.50	6.63	7.21	7.64
2. Current taxes on income and wealth	2.09	2.31	2.53	2.59	2.88	2.75	2.96	3.33	3.79	4.27	3.48	3.43	3.85	4.04
3. Social contributions	2.92	4.43	4.86	5.41	5.67	6.01	6.31	6.55	7.29	8.15	8.08	7.91	8.36	8.80
4. Of which actual social contributions	2.90	4.41	4.84	5.38	5.62	5.94	6.27	6.49	7.21	8.07	7.99	7.82	8.26	8.70
5. Other current revenue, including sales	0.93	1.76	1.59	1.33	1.75	1.64	1.97	2.38	2.02	2.56	2.93	2.75	2.94	3.10
6. Total current revenue	8.73	12.40	12.82	13.52	15.16	15.87	17.34	18.41	19.90	22.01	21.00	20.72	22.36	23.59
7. Government consumption expenditure	4.18	6.28	6.99	7.47	8.29	8.58	9.04	10.41	10.64	11.80	12.60	12.94	12.55	12.86
8. Collective consumption	3.34	3.52	4.01	4.24	4.95	5.20	5.37	6.20	5.72	6.17	6.69	6.93	6.68	6.88
9. Social transfers in kind	0.84	2.76	2.98	3.23	3.34	3.38	3.66	4.21	4.92	5.63	5.91	6.02	5.86	5.98
10. Compensation of employees	1.83	2.75	3.01	3.36	3.60	3.64	3.59	4.06	4.18	4.65	4.95	5.00	4.90	4.95
11. Intermediate consumption	1.68	2.12	2.32	2.29	2.50	2.56	2.47	3.11	2.82	3.04	3.38	3.37	2.84	2.86
12. Social transfers other than in kind	2.74	4.22	4.60	5.05	4.84	5.53	6.12	6.54	7.13	7.60	8.64	8.94	9.12	9.62
13. Social transfers in kind via market produ	0.05	0.77	0.86	1.04	1.37	1.40	2.19	2.43	2.75	3.16	3.29	3.44	3.62	3.84
14. Interest	0.46	1.27	1.35	1.31	1.02	0.98	0.85	0.80	0.85	0.83	0.91	0.95	1.28	1.55
15. Subsidies	0.91	0.77	0.71	0.55	0.67	0.84	0.65	0.73	0.74	1.12	1.03	0.78	0.78	0.78
16. Other current expenditure	0.22	0.59	0.44	0.60	1.07	0.78	0.99	0.87	1.00	0.97	1.15	1.21	1.39	1.44
17. Total current expenditure	7.89	12.49	13.30	14.21	15.07	15.73	16.86	18.54	19.47	21.36	23.35	23.67	23.92	25.03
18. Gross saving	0.84	-0.09	-0.48	-0.69	0.09	0.14	0.48	-0.13	0.43	0.65	-2.35	-2.95	-1.56	-1.45
19. Capital transfers received	0.00	0.03	0.04	0.04	0.01	0.07	0.00	0.02	0.12	0.02	0.17	0.24	0.41	0.48
20. Total revenue	8.73	12.43	12.86	13.56	15.17	15.95	17.34	18.42	20.01	22.03	21.17	20.96	22.77	24.06
21. Gross fixed capital formation	0.45	0.88	1.05	1.20	1.04	1.08	1.03	1.20	1.15	1.31	1.46	1.47	1.53	1.62
22. Other capital expenditure	1.04	2.89	0.72	1.17	0.19	0.20	0.84	0.43	0.51	0.75	1.36	1.25	1.05	1.16
23. Total expenditure	9.39	16.26	15.06	16.58	16.30	17.01	18.73	20.17	21.13	23.43	26.17	26.39	26.51	27.82
24. Tax burden	7.79	10.63	11.22	12.16	13.36	14.24	15.46	16.13	18.03	19.60	18.16	18.08	19.53	20.61
25. Net lending (+) or net borrowing (-)	-0.66	-3.82	-2.21	-3.02	-1.13	-1.07	-1.39	-1.75	-1.11	-1.40	-5.00	-5.43	-3.73	-3.75

Table 16B**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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	14.5	12.5	11.3	11.4	11.9	12.1	12.4	11.1	11.0	10.5	10.3	10.1	10.3	10.3
2. Current taxes on income and wealth	10.8	7.4	7.5	7.0	7.1	6.1	6.0	6.1	6.2	6.4	5.5	5.2	5.5	5.4
3. Social contributions	15.1	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.8	12.2	12.8	12.0	12.0	11.8
4. Of which actual social contributions	15.0	14.1	14.3	14.6	13.8	13.2	12.7	11.8	11.7	12.0	12.7	11.9	11.8	11.7
5. Other current revenue, including sales	4.8	5.6	4.7	3.6	4.3	3.6	4.0	4.3	3.3	3.8	4.7	4.2	4.2	4.2
6. Total current revenue	45.2	39.8	37.8	36.7	37.3	35.1	35.2	33.4	32.3	32.8	33.3	31.4	32.0	31.7
7. Government consumption expenditure	21.7	20.1	20.6	20.3	20.4	19.0	18.3	18.9	17.3	17.6	20.0	19.6	18.0	17.3
8. Collective consumption	17.3	11.3	11.8	11.5	12.2	11.5	10.9	11.3	9.3	9.2	10.6	10.5	9.6	9.3
9. Social transfers in kind	4.3	8.8	8.8	8.8	8.2	7.5	7.4	7.6	8.0	8.4	9.4	9.1	8.4	8.0
10. Compensation of employees	9.5	8.8	8.9	9.1	8.9	8.1	7.3	7.4	6.8	6.9	7.8	7.6	7.0	6.7
11. Intermediate consumption	8.7	6.8	6.8	6.2	6.2	5.7	5.0	5.6	4.6	4.5	5.4	5.1	4.1	3.8
12. Social transfers other than in kind	14.2	13.5	13.6	13.7	11.9	12.3	12.4	11.9	11.6	11.3	13.7	13.5	13.1	12.9
13. Social transfers in kind via market produ	0.3	2.5	2.5	2.8	3.4	3.1	4.4	4.4	4.5	4.7	5.2	5.2	5.2	5.2
14. Interest	2.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.4	1.4	1.8	2.1
15. Subsidies	4.7	2.5	2.1	1.5	1.7	1.9	1.3	1.3	1.2	1.7	1.6	1.2	1.1	1.0
16. Other current expenditure	1.1	1.9	1.3	1.6	2.6	1.7	2.0	1.6	1.6	1.4	1.8	1.8	2.0	1.9
17. Total current expenditure	40.9	40.1	39.3	38.6	37.1	34.8	34.2	33.7	31.6	31.9	37.0	35.9	34.3	33.7
18. Gross saving	4.3	-0.3	-1.4	-1.9	0.2	0.3	1.0	-0.2	0.7	1.0	-3.7	-4.5	-2.2	-1.9
19. Capital transfers received	0.0	0.1	0.1	0.1	0.0	0.2	0.0	0.0	0.2	0.0	0.3	0.4	0.6	0.6
20. Total revenue	45.2	39.9	38.0	36.8	37.4	35.3	35.2	33.4	32.5	32.9	33.6	31.8	32.6	32.4
21. Gross fixed capital formation	2.3	2.8	3.1	3.3	2.6	2.4	2.1	2.2	1.9	2.0	2.3	2.2	2.2	2.2
22. Other capital expenditure	5.4	9.3	2.1	3.2	0.5	0.4	1.7	0.8	0.8	1.1	2.2	1.9	1.5	1.6
23. Total expenditure	48.6	52.1	44.5	45.1	40.1	37.7	38.0	36.6	34.3	35.0	41.5	40.0	38.0	37.4
24. Tax burden	40.3	34.1	33.1	33.0	32.9	31.5	31.4	29.3	29.3	29.3	28.8	27.4	28.0	27.7
25. Net lending (+) or net borrowing (-)	-3.4	-12.3	-6.5	-8.2	-2.8	-2.4	-2.8	-3.2	-1.8	-2.1	-7.9	-8.2	-5.3	-5.0

Table 16C

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

Slovakia

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	6.3	12.1	-1.3	8.9	15.9	12.7	11.5	0.6	10.7	3.5	-7.5	2.0	8.7	6.0
2. Current taxes on income and wealth	-0.3	-8.4	9.1	2.4	11.5	-4.5	7.5	12.6	13.7	12.7	-18.6	-1.4	12.4	5.0
3. Social contributions	18.0	12.0	9.8	11.3	4.8	5.9	5.1	3.8	11.2	11.8	-0.8	-2.1	5.6	5.3
4. Of which actual social contributions	18.0	12.2	9.8	11.2	4.4	5.8	5.4	3.5	11.2	11.8	-0.9	-2.1	5.6	5.3
5. Other current revenue, including sales	-3.3	22.9	-9.6	-16.2	31.4	-6.3	19.7	21.0	-15.0	26.5	14.6	-6.4	7.0	5.5
6. Total current revenue	7.6	8.9	3.4	5.4	12.2	4.7	9.2	6.1	8.1	10.6	-4.6	-1.3	7.9	5.5
7. Government consumption expenditure	23.0	10.9	11.4	6.8	11.0	3.5	5.3	15.2	2.2	10.9	6.8	2.7	-3.1	2.5
8. Collective consumption	-11.2	17.3	13.9	5.6	16.7	5.1	3.3	15.4	-7.8	7.9	8.4	3.5	-3.5	3.0
9. Social transfers in kind	159.5	3.7	8.1	8.3	3.6	1.2	8.2	14.9	16.9	14.4	5.0	1.8	-2.6	2.0
10. Compensation of employees	11.8	3.7	9.5	11.9	7.0	1.1	-1.3	13.0	3.1	11.2	6.4	1.0	-2.0	1.0
11. Intermediate consumption	24.2	22.2	9.4	-1.2	9.2	2.4	-3.5	25.8	-9.4	7.8	11.4	-0.5	-15.7	0.6
12. Social transfers other than in kind	11.7	5.2	9.0	9.8	-4.2	14.4	10.6	6.9	8.9	6.5	13.7	3.5	2.0	5.5
13. Social transfers in kind via market products	986.6	6.8	12.0	20.7	31.0	2.3	56.7	10.8	13.3	14.9	4.0	4.6	5.4	6.0
14. Interest	19.3	32.7	7.0	-3.4	-22.1	-3.5	-13.8	-5.2	6.0	-2.2	8.7	4.5	35.0	21.5
15. Subsidies	-9.0	3.1	-7.9	-22.1	21.4	25.3	-23.3	12.2	1.9	50.9	-7.4	-25.0	0.0	0.0
16. Other current expenditure 1)	0.1	0.7	-0.6	0.3	1.0	-0.9	0.3	-0.4	0.1	-0.2	0.4	0.0	0.2	0.0
17. Total current expenditure	18.6	12.1	6.5	6.9	6.0	4.4	7.2	9.9	5.0	9.7	9.3	1.4	1.0	4.7
18. Gross saving 1)	-4.2	-1.2	-1.1	-0.5	2.1	0.1	0.7	-1.2	0.9	0.3	-4.7	-0.7	2.2	0.3
19. Capital transfers received	2009.3	-26.6	10.8	17.9	-79.5	765.5	-98.9	1951.8	585.9	-82.1	735.1	40.0	70.0	15.0
20. Total revenue	8.0	8.7	3.4	5.5	11.9	5.1	8.7	6.2	8.6	10.1	-3.9	-1.0	8.6	5.7
21. Gross fixed capital formation	78.1	6.8	19.5	15.1	-13.7	3.7	-4.6	16.5	-4.1	14.4	11.2	0.5	4.4	5.6
22. Other capital expenditure 1)	1.1	3.7	-7.2	1.1	-2.7	0.0	1.3	-0.9	0.0	0.3	1.0	-0.3	-0.4	0.1
23. Total expenditure	23.2	20.2	-7.3	10.1	-1.7	4.4	10.1	7.7	4.8	10.9	11.7	0.8	0.4	4.9
24. Tax burden	8.9	6.9	5.6	8.4	9.9	6.6	8.5	4.3	11.8	8.7	-7.3	-0.5	8.1	5.5
25. Net lending (+) or net borrowing (-) 1)	-6.5	-4.8	5.8	-1.7	5.4	0.4	-0.5	-0.4	1.4	-0.3	-5.8	-0.3	2.9	0.3

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	7.9	8.2	5.3	5.0
2. Interest payments (% of GDP)	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.4	1.4	1.8	2.1
3. Implicit interest rate 2)	10.6	9.4	8.6	7.9	6.4	5.7	4.5	4.8	5.1	4.6	4.9	4.2	4.6	4.9
4. Nominal GDP growth rate	7.4	10.9	8.7	8.6	10.3	11.2	9.2	11.7	11.8	8.9	-5.9	4.6	5.8	6.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	7.9	8.2	5.3	5.0
6. Contribution of nominal GDP growth	-2.4	-4.7	-4.0	-3.9	-4.1	-4.3	-3.5	-3.6	-3.2	-2.4	1.7	-1.6	-2.3	-2.8
7. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.3	0.5	-1.5	-2.1	0.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	4.0	8.2	2.5	4.7	0.3	0.2	1.1	1.7	0.4	0.8	6.5	6.8	3.5	3.0
9. Snow-ball effect	1.0	-0.6	0.0	-0.3	-1.6	-2.1	-1.8	-2.1	-1.8	-1.2	3.2	-0.1	-0.5	-0.7
10. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.3	0.5	-1.5	-2.1	0.0	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	13.3	2.5	-1.4	-5.4	-1.0	-0.9	-7.3	-3.7	-0.9	-1.8	7.6	6.7	3.0	2.3
12. Level of gross debt (end of year)	47.8	50.3	48.9	43.4	42.4	41.5	34.2	30.5	29.6	27.8	35.4	42.1	45.1	47.4

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 17A

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

Finland

(Mrd EURO-FIM)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	4.4	8.2	13.4	12.9	17.8	21.0	21.8	22.7	23.4	23.9	23.2	23.6	25.9	27.2
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	26.7	27.6	28.7	31.5	32.3	27.8	28.9	30.6	32.1
3. Social contributions	3.6	6.5	11.3	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.2	23.2	24.5	26.4
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	18.0	19.1	20.5	21.6	22.6	22.2	23.2	24.5	26.4
5. Other current revenue, including sales	2.0	4.4	7.4	9.2	10.6	13.1	13.8	15.1	17.0	19.1	17.4	17.7	18.7	19.5
6. Total current revenue	14.6	28.5	47.7	52.9	72.3	78.7	82.2	87.0	93.6	97.9	90.6	93.4	99.6	105.2
7. Government consumption expenditure	6.1	11.7	19.4	21.8	27.1	33.7	35.4	36.7	38.6	41.6	43.0	44.5	45.8	47.4
8. Collective consumption	2.3	4.3	6.9	8.1	9.8	11.7	12.2	12.4	13.1	14.2	14.7	15.4	16.1	16.9
9. Social transfers in kind	3.8	7.5	12.5	13.7	17.3	22.1	23.2	24.3	25.5	27.4	28.3	29.1	29.7	30.6
10. Compensation of employees	4.2	8.3	13.2	14.6	17.3	20.7	21.7	22.4	23.2	24.7	25.4	26.3	27.0	27.8
11. Intermediate consumption	2.1	4.1	6.9	8.4	10.5	13.7	14.4	15.2	16.3	18.1	18.9	19.3	20.2	21.2
12. Social transfers other than in kind	3.6	7.9	13.1	21.0	21.4	25.3	26.0	26.5	27.2	28.5	31.2	32.8	34.0	35.5
13. Social transfers in kind via market produ	0.3	0.5	1.0	1.4	2.1	3.2	3.4	3.7	3.9	4.3	4.5	4.7	5.0	5.2
14. Interest	0.3	1.0	1.2	3.8	3.7	2.4	2.4	2.4	2.6	2.6	2.0	2.2	2.4	3.1
15. Subsidies	1.0	1.7	2.5	2.6	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.6	2.8	3.0
16. Other current expenditure	0.4	0.8	1.5	1.9	3.1	3.9	4.2	4.4	4.5	5.0	5.3	5.8	6.0	6.4
17. Total current expenditure	11.9	24.4	39.4	53.6	60.1	71.1	74.1	76.8	80.0	85.7	89.9	93.8	97.5	102.2
18. Gross saving	2.7	4.1	8.3	-0.8	12.2	7.6	8.1	10.2	13.6	12.2	0.8	-0.4	2.1	3.0
19. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7
20. Total revenue	14.6	28.6	47.8	53.0	72.8	79.3	82.9	87.7	94.2	98.8	91.3	94.1	100.3	105.9
21. Gross fixed capital formation	1.2	2.0	3.1	2.5	3.2	4.3	4.0	3.9	4.4	4.6	4.8	5.0	5.0	5.1
22. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.4	0.6	0.4	0.5	0.7	0.8	0.8	0.9	0.9
23. Total expenditure	13.4	26.7	43.0	58.9	63.8	75.8	78.6	81.0	84.9	91.0	95.5	99.6	103.4	108.2
24. Tax burden	12.2	23.2	39.7	44.2	62.7	66.4	69.3	72.8	77.5	79.9	74.1	76.6	81.8	86.6
25. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.0	3.5	4.3	6.6	9.3	7.8	-4.3	-5.5	-3.1	-2.3

Table 17B

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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	13.1	14.3	15.0	13.5	13.5	13.8	13.8	13.7	13.0	12.9	13.5	13.2	13.7	13.8
2. Current taxes on income and wealth	14.2	16.5	17.4	17.3	21.1	17.5	17.5	17.3	17.5	17.5	16.2	16.2	16.3	16.3
3. Social contributions	10.7	11.3	12.7	14.7	12.1	11.8	12.2	12.4	12.0	12.2	13.0	13.0	13.0	13.4
4. Of which actual social contributions	9.2	9.6	11.9	14.5	12.1	11.8	12.2	12.4	12.0	12.2	13.0	13.0	13.0	13.4
5. Other current revenue, including sales	5.9	7.6	8.3	9.6	8.0	8.6	8.7	9.1	9.5	10.4	10.2	9.9	9.9	9.9
6. Total current revenue	43.9	49.7	53.4	55.1	54.8	51.7	52.3	52.5	52.1	53.0	52.9	52.4	52.9	53.5
7. Government consumption expenditure	18.3	20.5	21.7	22.7	20.5	22.2	22.5	22.2	21.5	22.5	25.1	24.9	24.3	24.1
8. Collective consumption	7.0	7.5	7.7	8.5	7.4	7.7	7.7	7.5	7.3	7.7	8.6	8.6	8.5	8.6
9. Social transfers in kind	11.3	13.0	14.0	14.2	13.1	14.5	14.8	14.7	14.2	14.9	16.5	16.3	15.8	15.5
10. Compensation of employees	12.5	14.4	14.8	15.2	13.1	13.6	13.8	13.5	12.9	13.4	14.8	14.8	14.4	14.1
11. Intermediate consumption	6.4	7.2	7.7	8.7	7.9	9.0	9.2	9.2	9.1	9.8	11.0	10.8	10.7	10.8
12. Social transfers other than in kind	10.9	13.8	14.7	21.9	16.2	16.6	16.5	16.0	15.1	15.4	18.2	18.4	18.1	18.1
13. Social transfers in kind via market produ	0.9	0.9	1.1	1.4	1.6	2.1	2.2	2.2	2.1	2.3	2.6	2.7	2.6	2.7
14. Interest	1.0	1.8	1.4	3.9	2.8	1.6	1.5	1.4	1.5	1.4	1.2	1.2	1.3	1.6
15. Subsidies	3.1	3.0	2.8	2.7	1.5	1.3	1.3	1.4	1.3	1.3	1.5	1.5	1.5	1.5
16. Other current expenditure	1.1	1.4	1.7	2.0	2.3	2.5	2.7	2.7	2.5	2.7	3.1	3.2	3.2	3.3
17. Total current expenditure	35.9	42.5	44.1	55.9	45.5	46.7	47.1	46.3	44.5	46.4	52.5	52.6	51.8	52.0
18. Gross saving	8.0	7.2	9.3	-0.8	9.3	5.0	5.2	6.2	7.6	6.6	0.4	-0.2	1.1	1.5
19. Capital transfers received	0.1	0.3	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4
20. Total revenue	44.0	50.0	53.5	55.3	55.1	52.1	52.7	52.9	52.4	53.5	53.3	52.7	53.3	53.9
21. Gross fixed capital formation	3.5	3.4	3.5	2.6	2.4	2.8	2.5	2.3	2.4	2.5	2.8	2.8	2.7	2.6
22. Other capital expenditure	0.7	0.6	0.5	2.9	0.4	0.3	0.4	0.2	0.3	0.4	0.5	0.5	0.5	0.5
23. Total expenditure	40.2	46.5	48.2	61.4	48.3	49.8	50.0	48.9	47.2	49.3	55.8	55.8	54.9	55.0
24. Tax burden	36.6	40.5	44.4	46.1	47.4	43.7	44.1	44.0	43.1	43.3	43.2	42.9	43.5	44.1
25. Net lending (+) or net borrowing (-)	3.8	3.5	5.4	-6.2	6.8	2.3	2.7	4.0	5.2	4.2	-2.5	-3.1	-1.6	-1.2

Table 17C

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	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	14.4	10.0	1.2	0.4	3.8	3.1	3.9	4.1	3.3	2.0	-2.9	1.6	9.8	5.1
2. Current taxes on income and wealth	16.0	12.9	10.2	9.4	23.1	3.0	3.5	4.1	9.7	2.5	-13.9	4.0	5.8	4.8
3. Social contributions	18.1	18.4	18.5	1.3	1.0	3.5	6.3	7.3	5.4	4.4	-1.5	4.6	5.3	7.9
4. Of which actual social contributions	18.7	19.8	19.2	1.3	1.2	3.5	6.3	7.3	5.4	4.4	-1.5	4.6	5.3	7.9
5. Other current revenue, including sales	15.2	12.5	15.4	14.9	18.5	7.9	5.1	9.6	12.8	12.5	-9.0	1.7	5.4	4.5
6. Total current revenue	15.9	13.2	10.0	5.7	11.9	3.9	4.5	5.8	7.6	4.6	-7.4	3.1	6.6	5.6
7. Government consumption expenditure	16.2	14.0	14.6	5.2	3.9	5.2	4.9	3.8	5.1	7.8	3.3	3.4	3.1	3.4
8. Collective consumption	16.9	12.3	16.7	2.5	1.5	4.1	4.4	2.3	5.4	8.3	3.3	4.8	4.8	4.8
9. Social transfers in kind	15.8	14.9	13.4	6.9	5.2	5.8	5.1	4.7	5.0	7.6	3.3	2.7	2.2	2.7
10. Compensation of employees	14.2	13.2	11.5	5.0	3.9	4.1	4.5	3.1	4.0	6.2	3.1	3.5	2.7	2.7
11. Intermediate consumption	20.0	14.6	15.6	5.2	4.0	6.5	5.6	5.0	7.5	11.3	4.1	2.4	4.6	4.6
12. Social transfers other than in kind	11.9	15.2	16.1	0.7	-1.3	3.6	2.8	2.2	2.3	4.9	9.6	5.0	3.7	4.4
13. Social transfers in kind via market products	15.8	13.0	16.0	16.8	8.4	9.4	7.0	7.3	5.5	11.8	5.1	4.5	5.2	5.2
14. Interest	24.8	19.5	3.6	3.6	0.5	-6.2	-1.1	1.7	10.5	-1.6	-23.6	12.0	9.8	25.7
15. Subsidies	8.8	6.4	10.5	-1.2	2.4	0.0	2.9	8.7	2.8	6.4	0.9	6.3	5.8	8.0
16. Other current expenditure 1)	0.0	0.1	0.1	0.1	0.0	0.0	0.1	0.0	-0.2	0.2	0.4	0.1	0.0	0.1
17. Total current expenditure	14.3	13.8	13.5	3.4	2.0	4.0	4.2	3.6	4.2	7.1	4.9	4.4	3.9	4.8
18. Gross saving 1)	0.5	0.0	-1.0	1.3	4.6	-0.1	0.2	1.0	1.4	-0.9	-6.2	-0.7	1.3	0.4
19. Capital transfers received	17.4	178.8	25.6	4.0	15.2	16.4	1.1	6.7	-7.6	44.3	-30.9	5.6	5.6	5.6
20. Total revenue	15.9	13.5	10.1	5.7	11.9	4.0	4.5	5.8	7.5	4.9	-7.6	3.1	6.6	5.6
21. Gross fixed capital formation	20.4	10.6	21.4	-1.9	-2.2	5.4	-7.7	-2.4	13.6	5.5	4.6	2.5	1.0	2.0
22. Other capital expenditure 1)	0.1	0.0	0.1	1.0	-0.4	0.1	0.1	-0.1	0.0	0.1	0.1	0.0	0.0	0.0
23. Total expenditure	15.1	13.5	14.2	5.1	1.0	4.3	3.7	3.0	4.8	7.2	4.9	4.3	3.8	4.7
24. Tax burden	16.1	13.4	9.2	5.5	10.9	3.1	4.4	5.0	6.4	3.1	-7.3	3.4	6.9	5.8
25. Net lending (+) or net borrowing (-) 1)	0.3	0.1	-1.5	0.6	5.3	-0.1	0.4	1.3	1.2	-1.0	-6.7	-0.6	1.5	0.5

1) Changes in GDP ratios.

Table 17D**Contributions to the change in the general government gross debt ratio****Finland**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	6.2	-6.8	-5.0	-4.0	-2.4	-2.3	-2.7	-4.0	-5.2	-4.2	2.5	3.1	1.6	1.2
2. Interest payments (% of GDP)	3.9	2.8	2.7	2.1	1.7	1.6	1.5	1.4	1.5	1.4	1.2	1.2	1.3	1.6
3. Implicit interest rate 2)	7.4	6.6	6.4	5.1	4.3	3.7	3.5	3.6	4.0	4.1	3.2	3.0	2.8	3.2
4. Nominal GDP growth rate	8.7	8.1	5.4	3.1	1.3	4.6	3.4	5.3	8.5	2.8	-7.2	4.2	5.5	4.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.2	-6.8	-5.0	-4.0	-2.4	-2.3	-2.7	-4.0	-5.2	-4.2	2.5	3.1	1.6	1.2
6. Contribution of nominal GDP growth	-4.6	-3.4	-2.2	-1.3	-0.5	-2.0	-1.5	-2.1	-3.1	-0.9	2.7	-1.8	-2.6	-2.2
7. Stock-flow adjustment 3)	-2.6	8.4	5.9	4.3	6.0	4.1	1.5	4.0	3.8	4.1	4.6	3.8	3.0	2.9

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.2	-9.6	-7.6	-6.1	-4.2	-3.9	-4.2	-5.5	-6.7	-5.6	1.3	1.8	0.3	-0.4
9. Snow-ball effect	-0.7	-0.6	0.4	0.8	1.2	-0.4	0.0	-0.7	-1.6	0.5	3.8	-0.5	-1.3	-0.6
10. Stock-flow adjustment 3)	-2.6	8.4	5.9	4.3	6.0	4.1	1.5	4.0	3.8	4.1	4.6	3.8	3.0	2.9

(% of GDP)

11. Change in gross debt 5)	-1.0	-1.9	-1.3	-1.0	3.0	-0.1	-2.7	-2.1	-4.5	-1.1	9.7	5.2	2.1	1.9
12. Level of gross debt (end of year)	56.6	43.8	42.5	41.5	44.5	44.4	41.7	39.7	35.2	34.1	43.8	49.0	51.1	53.0

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 18A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EA-17****(Mrd EUR)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	681	901	921	959	990	1041	1090	1160	1217	1201	1149	1193	1239	1280
2. Current taxes on income and wealth	617	857	867	865	863	890	940	1034	1121	1132	1020	1043	1086	1133
3. Social contributions	947	1072	1105	1145	1188	1221	1257	1310	1361	1416	1409	1431	1475	1515
4. Of which actual social contributions	870	995	1026	1061	1101	1131	1164	1214	1261	1312	1302	1323	1366	1405
5. Other current revenue, including sales	260	271	293	294	291	299	313	335	353	374	374	378	388	397
6. Total current revenue	2505	3103	3186	3263	3333	3451	3601	3839	4052	4123	3951	4046	4187	4324
7. Government consumption expenditure	1133	1341	1406	1484	1547	1604	1667	1739	1809	1900	1987	2017	2030	2057
8. Collective consumption	478	556	578	606	627	651	667	690	714	751	785	794	804	819
9. Social transfers in kind	655	784	829	878	920	952	1000	1048	1095	1150	1202	1223	1226	1238
10. Compensation of employees	608	705	731	764	793	818	847	875	902	939	972	981	981	988
11. Intermediate consumption	272	325	339	361	375	393	412	428	450	476	504	514	517	527
12. Social transfers other than in kind	936	1098	1142	1212	1263	1304	1345	1386	1427	1488	1585	1632	1662	1691
13. Social transfers in kind via market produ	275	329	350	371	390	403	419	445	466	491	519	536	550	565
14. Interest	301	263	268	255	248	242	241	247	266	278	255	265	283	310
15. Subsidies	93	99	102	103	103	101	100	104	111	114	124	126	125	127
16. Other current expenditure	88	132	139	146	162	170	181	187	192	207	221	217	214	215
17. Total current expenditure	2573	2951	3071	3211	3334	3431	3545	3672	3813	3993	4180	4272	4332	4424
18. Gross saving	-69	152	114	51	-1	20	56	167	239	129	-229	-226	-145	-99
19. Capital transfers received	32	32	29	35	63	53	53	43	41	35	41	30	40	46
20. Total revenue	2537	3135	3214	3298	3396	3504	3654	3882	4093	4158	3992	4076	4227	4370
21. Gross fixed capital formation	147	169	177	177	191	193	202	214	232	238	248	243	230	224
22. Other capital expenditure	235	16	97	99	102	111	112	113	105	112	127	142	103	105
23. Total expenditure	2814	3137	3346	3487	3627	3734	3859	3999	4151	4344	4555	4657	4664	4753
24. Tax burden	2224	2803	2860	2927	3010	3107	3237	3450	3642	3687	3512	3597	3743	3874
25. Net lending (+) or net borrowing (-)	-277	-2	-131	-189	-232	-230	-205	-116	-58	-186	-564	-581	-437	-383

Table 18B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EA-17****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	12.2	13.3	13.0	13.1	13.1	13.2	13.4	13.5	13.5	13.0	12.8	13.0	13.1	13.1
2. Current taxes on income and wealth	11.1	12.6	12.2	11.8	11.4	11.3	11.5	12.1	12.4	12.2	11.4	11.4	11.5	11.6
3. Social contributions	17.0	15.8	15.6	15.6	15.7	15.5	15.4	15.3	15.1	15.3	15.7	15.6	15.6	15.5
4. Of which actual social contributions	15.6	14.6	14.5	14.5	14.6	14.4	14.3	14.2	14.0	14.2	14.5	14.4	14.5	14.4
5. Other current revenue, including sales	4.7	4.0	4.1	4.0	3.8	3.8	3.8	3.9	3.9	4.0	4.2	4.1	4.1	4.1
6. Total current revenue	45.0	45.7	44.9	44.5	44.1	43.9	44.1	44.8	44.8	44.5	44.0	44.1	44.3	44.3
7. Government consumption expenditure	20.3	19.7	19.8	20.2	20.5	20.4	20.4	20.3	20.0	20.5	22.1	22.0	21.5	21.1
8. Collective consumption	8.6	8.2	8.2	8.3	8.3	8.3	8.2	8.1	7.9	8.1	8.8	8.7	8.5	8.4
9. Social transfers in kind	11.8	11.6	11.7	12.0	12.2	12.1	12.3	12.2	12.1	12.4	13.4	13.3	13.0	12.7
10. Compensation of employees	10.9	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.0	10.1	10.8	10.7	10.4	10.1
11. Intermediate consumption	4.9	4.8	4.8	4.9	5.0	5.0	5.1	5.0	5.0	5.1	5.6	5.6	5.5	5.4
12. Social transfers other than in kind	16.8	16.2	16.1	16.5	16.7	16.6	16.5	16.2	15.8	16.1	17.7	17.8	17.6	17.3
13. Social transfers in kind via market produ	4.9	4.9	4.9	5.1	5.2	5.1	5.1	5.2	5.2	5.3	5.8	5.8	5.8	5.8
14. Interest	5.4	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	3.0	2.8	2.9	3.0	3.2
15. Subsidies	1.7	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.3	1.3
16. Other current expenditure	1.6	1.9	2.0	2.0	2.1	2.2	2.2	2.2	2.1	2.2	2.5	2.4	2.3	2.2
17. Total current expenditure	46.2	43.5	43.3	43.8	44.1	43.6	43.4	42.8	42.2	43.1	46.6	46.6	45.9	45.3
18. Gross saving	-1.2	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.6	1.4	-2.6	-2.5	-1.5	-1.0
19. Capital transfers received	0.6	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.5	0.4	0.5	0.3	0.4	0.5
20. Total revenue	45.6	46.2	45.4	44.9	44.9	44.5	44.8	45.3	45.3	44.9	44.5	44.4	44.8	44.8
21. Gross fixed capital formation	2.6	2.5	2.5	2.4	2.5	2.5	2.5	2.5	2.6	2.6	2.8	2.6	2.4	2.3
22. Other capital expenditure	4.2	0.2	1.4	1.4	1.3	1.4	1.4	1.3	1.2	1.2	1.4	1.6	1.1	1.1
23. Total expenditure	50.5	46.2	47.2	47.5	48.0	47.5	47.3	46.6	45.9	46.9	50.8	50.8	49.4	48.7
24. Tax burden	39.9	41.3	40.4	39.9	39.8	39.5	39.7	40.2	40.3	39.8	39.1	39.2	39.6	39.7
25. Net lending (+) or net borrowing (-)	-5.0	0.0	-1.9	-2.6	-3.1	-2.9	-2.5	-1.4	-0.6	-2.0	-6.3	-6.3	-4.6	-3.9

Table 18C

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

EA-17

(EUR; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	5.9	3.3	2.1	4.1	3.3	5.1	4.7	6.4	4.9	-1.3	-4.3	3.9	3.8	3.3
2. Current taxes on income and wealth	8.9	6.6	1.1	-0.2	-0.2	3.1	5.7	10.0	8.4	1.0	-9.9	2.3	4.1	4.3
3. Social contributions	5.3	3.7	3.1	3.6	3.8	2.8	2.9	4.2	3.9	4.0	-0.5	1.6	3.1	2.7
4. Of which actual social contributions	6.6	3.7	3.1	3.4	3.7	2.7	2.9	4.4	3.9	4.0	-0.8	1.6	3.2	2.8
5. Other current revenue, including sales	3.0	2.9	7.8	0.3	-0.8	2.6	4.9	7.0	5.3	6.1	-0.2	1.3	2.4	2.4
6. Total current revenue	6.1	4.3	2.7	2.4	2.1	3.5	4.3	6.6	5.5	1.7	-4.2	2.4	3.5	3.3
7. Government consumption expenditure	4.6	4.6	4.9	5.5	4.3	3.6	4.0	4.3	4.1	5.1	4.6	1.5	0.6	1.4
8. Collective consumption	4.4	3.8	3.9	4.8	3.6	3.8	2.4	3.5	3.4	5.2	4.6	1.1	1.2	1.9
9. Social transfers in kind	4.7	5.2	5.6	6.0	4.7	3.5	5.1	4.8	4.5	5.0	4.6	1.8	0.2	1.0
10. Compensation of employees	4.9	3.7	3.7	4.6	3.8	3.1	3.6	3.3	3.1	4.1	3.5	1.0	0.0	0.7
11. Intermediate consumption	4.5	5.2	4.4	6.3	4.1	4.6	5.1	3.8	5.1	5.9	5.9	1.9	0.5	2.0
12. Social transfers other than in kind	6.5	2.7	4.1	6.1	4.2	3.3	3.1	3.1	3.0	4.3	6.5	3.0	1.8	1.8
13. Social transfers in kind via market products	4.0	5.8	6.4	5.8	5.2	3.1	4.2	6.2	4.5	5.4	5.8	3.2	2.7	2.7
14. Interest	5.8	1.4	2.0	-4.9	-2.7	-2.2	-0.7	2.7	7.7	4.5	-8.5	3.9	6.9	9.5
15. Subsidies	0.9	0.5	2.6	1.5	-0.1	-2.1	-1.2	4.1	6.8	3.3	8.8	1.4	-1.0	1.9
16. Other current expenditure 1)	0.1	0.0	0.0	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.2	-0.1	-0.1	-0.1
17. Total current expenditure	5.5	3.5	4.1	4.6	3.8	2.9	3.3	3.6	3.9	4.7	4.7	2.2	1.4	2.1
18. Gross saving 1)	0.3	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.7	-1.2	-4.0	0.1	0.9	0.5
19. Capital transfers received	-5.5	-1.5	-10.1	22.4	77.5	-15.5	0.2	-19.1	-5.0	-13.6	15.2	-26.4	33.2	15.2
20. Total revenue	6.0	4.2	2.5	2.6	3.0	3.2	4.3	6.2	5.4	1.6	-4.0	2.1	3.7	3.4
21. Gross fixed capital formation	1.6	5.0	4.8	-0.5	8.4	0.9	4.8	5.5	8.8	2.6	4.0	-2.1	-5.5	-2.3
22. Other capital expenditure 1)	-3.0	-1.1	1.1	0.0	0.0	0.1	0.0	0.0	-0.2	0.1	0.2	0.1	-0.5	0.0
23. Total expenditure	4.3	1.3	6.7	4.2	4.0	2.9	3.3	3.6	3.8	4.7	4.9	2.2	0.2	1.9
24. Tax burden	6.7	4.6	2.0	2.3	2.8	3.2	4.2	6.6	5.6	1.2	-4.8	2.4	4.0	3.5
25. Net lending (+) or net borrowing (-) 1)	0.7	1.4	-1.8	-0.7	-0.5	0.1	0.4	1.2	0.7	-1.4	-4.3	-0.1	1.7	0.7

1) Changes in GDP ratios.

Table 18D**Contributions to the change in the general government gross debt ratio****EA-17**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	1.4	0.0	1.9	2.6	3.1	2.9	2.5	1.4	0.6	2.0	6.3	6.3	4.6	3.9
2. Interest payments (% of GDP)	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	3.0	2.8	2.9	3.0	3.2
3. Implicit interest rate 2)	:	:	:	5.3	5.0	4.6	4.4	4.3	4.5	4.7	3.9	3.7	3.7	3.8
4. Nominal GDP growth rate	4.6	5.3	4.4	3.5	3.0	4.1	3.7	5.1	5.4	2.5	-3.2	2.3	3.0	3.3

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	1.4	0.0	1.9	2.6	3.1	2.9	2.5	1.4	0.6	2.0	6.3	6.3	4.6	3.9
6. Contribution of nominal GDP growth	:	:	:	-2.3	-2.0	-2.7	-2.5	-3.4	-3.5	-1.6	2.3	-1.7	-2.4	-2.8
7. Stock-flow adjustment 3)	:	:	:	-0.4	0.0	0.2	0.5	0.4	0.5	3.2	0.9	0.5	0.2	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-2.6	-3.8	-1.9	-0.9	-0.2	-0.2	-0.4	-1.5	-2.3	-1.0	3.4	3.5	1.6	0.8
9. Snow-ball effect	:	:	:	1.2	1.3	0.4	0.5	-0.5	-0.5	1.4	5.1	1.1	0.6	0.4
10. Stock-flow adjustment 3)	:	:	:	-0.4	0.0	0.2	0.5	0.4	0.5	3.2	0.9	0.5	0.2	0.1

(% of GDP)

11. Change in gross debt 5)	:	:	:	-0.2	1.1	0.4	0.6	-1.6	-2.4	3.6	9.4	5.0	2.4	1.3
12. Level of gross debt (end of year)	:	:	68.1	67.9	69.0	69.4	70.0	68.4	66.0	69.7	79.1	84.1	86.5	87.8

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)**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	3.23	3.78	4.07	4.18	5.20	6.50	7.56	8.93	10.05	12.08	10.33	9.82	10.26
2. Current taxes on income and wealth	1.84	1.86	2.24	2.07	2.15	2.29	2.12	2.47	4.59	4.25	3.81	3.74	3.90
3. Social contributions	2.47	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.96	5.33
4. Of which actual social contributions	2.39	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.96	5.33
5. Other current revenue, including sales	2.17	2.52	3.38	3.27	2.76	3.12	4.27	2.84	4.44	5.02	4.89	5.09	5.33
6. Total current revenue	9.71	11.13	12.67	12.69	13.81	15.99	18.37	18.53	23.97	26.74	24.31	23.61	24.83
7. Government consumption expenditure	4.33	5.20	5.71	6.27	7.13	7.72	8.33	9.31	10.36	11.87	11.48	11.28	11.84
8. Collective consumption	2.25	2.95	3.00	3.25	3.65	4.07	4.53	5.00	5.75	6.59	6.37	6.27	6.46
9. Social transfers in kind	2.08	2.26	2.71	3.02	3.47	3.65	3.81	4.31	4.60	5.28	5.11	5.01	5.38
10. Compensation of employees	2.51	2.80	2.63	3.13	3.63	4.00	4.73	4.53	5.32	6.36	6.43	6.24	6.24
11. Intermediate consumption	1.86	2.25	2.18	2.75	2.94	3.27	4.37	3.79	4.53	5.00	4.88	4.41	4.69
12. Social transfers other than in kind	2.72	3.39	3.56	3.95	4.03	4.46	4.81	5.27	5.76	7.01	8.27	8.92	9.05
13. Social transfers in kind via market produ	0.00	0.10	0.82	0.47	0.55	0.52	0.51	0.56	0.72	1.11	1.10	1.02	1.04
14. Interest	0.89	1.14	1.29	0.75	0.80	0.75	0.72	0.68	0.71	0.61	0.54	0.49	0.59
15. Subsidies	0.39	0.28	0.29	0.29	0.36	0.39	0.35	0.37	0.50	0.80	0.59	0.64	0.69
16. Other current expenditure	0.32	0.25	0.47	0.46	0.47	0.52	0.74	0.57	1.38	1.27	2.44	1.62	1.69
17. Total current expenditure	8.69	10.21	11.25	11.80	12.78	13.91	16.23	15.79	18.92	22.16	24.25	23.34	24.00
18. Gross saving	1.02	0.92	1.42	0.89	1.03	2.08	2.13	2.74	5.04	4.58	0.05	0.27	0.82
19. Capital transfers received	0.03	0.03	0.04	0.04	0.06	0.09	0.13	0.22	0.59	0.49	0.33	0.32	0.39
20. Total revenue	9.74	11.16	12.71	12.73	13.87	16.08	18.50	18.76	24.56	27.24	24.63	23.92	25.22
21. Gross fixed capital formation	0.92	0.98	1.04	1.03	1.04	1.26	1.57	2.06	3.16	3.87	3.38	3.16	3.25
22. Other capital expenditure	0.11	0.12	0.10	0.30	0.19	0.18	0.24	-0.06	1.79	0.06	0.21	0.12	0.13
23. Total expenditure	9.72	11.31	12.38	13.13	14.02	15.35	18.04	17.80	23.88	26.09	27.84	26.62	27.38
24. Tax burden	:	8.89	9.60	9.94	11.38	13.25	14.62	16.52	20.40	22.50	20.71	19.90	20.92
25. Net lending (+) or net borrowing (-)	0.02	-0.15	0.32	-0.39	-0.14	0.73	0.46	0.96	0.68	1.15	-3.21	-2.70	-2.17

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))

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	13.3	13.8	13.4	12.6	14.5	16.3	16.6	17.2	16.7	17.4	15.1	14.0	13.9	13.9
2. Current taxes on income and wealth	7.5	6.8	7.4	6.2	6.0	5.7	4.7	4.8	7.6	6.1	5.6	5.3	5.3	5.2
3. Social contributions	10.2	10.8	9.8	9.6	10.3	10.2	9.7	8.3	8.1	7.8	7.7	7.1	7.2	7.1
4. Of which actual social contributions	9.8	10.8	9.8	9.6	10.3	10.2	9.7	8.3	8.1	7.8	7.7	7.1	7.2	7.1
5. Other current revenue, including sales	8.9	9.2	11.2	9.9	7.7	7.8	9.4	5.5	7.4	7.2	7.1	7.3	7.2	7.2
6. Total current revenue	39.9	40.6	41.8	38.2	38.6	40.2	40.4	35.8	39.8	38.6	35.5	33.7	33.6	33.5
7. Government consumption expenditure	17.8	19.0	18.8	18.9	19.9	19.4	18.3	18.0	17.2	17.1	16.7	16.1	16.0	15.9
8. Collective consumption	9.3	10.8	9.9	9.8	10.2	10.2	9.9	9.7	9.6	9.5	9.3	8.9	8.7	8.5
9. Social transfers in kind	8.6	8.2	9.0	9.1	9.7	9.2	8.4	8.3	7.7	7.6	7.5	7.1	7.3	7.5
10. Compensation of employees	10.3	10.2	8.7	9.4	10.1	10.0	10.4	8.8	8.8	9.2	9.4	8.9	8.4	8.2
11. Intermediate consumption	7.7	8.2	7.2	8.3	8.2	8.2	9.6	7.3	7.5	7.2	7.1	6.3	6.4	6.3
12. Social transfers other than in kind	11.2	12.4	11.7	11.9	11.2	11.2	10.6	10.2	9.6	10.1	12.1	12.7	12.3	11.7
13. Social transfers in kind via market produ	0.0	0.4	2.7	1.4	1.5	1.3	1.1	1.1	1.2	1.6	1.6	1.5	1.4	1.4
14. Interest	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.7	0.8	0.9
15. Subsidies	1.6	1.0	1.0	0.9	1.0	1.0	0.8	0.7	0.8	1.1	0.9	0.9	0.9	0.9
16. Other current expenditure	1.3	0.9	1.6	1.4	1.3	1.3	1.6	1.1	2.3	1.8	3.6	2.3	2.3	2.3
17. Total current expenditure	35.7	37.3	37.1	35.6	35.7	34.9	35.7	30.5	31.4	32.0	35.4	33.3	32.5	31.6
18. Gross saving	4.2	3.3	4.7	2.7	2.9	5.2	4.7	5.3	8.4	6.6	0.1	0.4	1.1	1.9
19. Capital transfers received	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.4	1.0	0.7	0.5	0.4	0.5	0.7
20. Total revenue	40.1	40.7	41.9	38.4	38.7	40.4	40.7	36.2	40.8	39.3	35.9	34.1	34.1	34.2
21. Gross fixed capital formation	3.8	3.6	3.4	3.1	2.9	3.2	3.4	4.0	5.2	5.6	4.9	4.5	4.4	4.3
22. Other capital expenditure	0.4	0.4	0.3	0.9	0.5	0.5	0.5	-0.1	3.0	0.1	0.3	0.2	0.2	0.2
23. Total expenditure	40.0	41.3	40.9	39.6	39.1	38.5	39.7	34.4	39.7	37.6	40.6	38.0	37.1	36.0
24. Tax burden	:	32.4	31.7	30.0	31.8	33.3	32.1	31.9	33.9	32.5	30.2	28.4	28.3	28.2
25. Net lending (+) or net borrowing (-)	0.1	-0.5	1.1	-1.2	-0.4	1.8	1.0	1.9	1.1	1.7	-4.7	-3.8	-2.9	-1.8

Table 19C

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

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	1.7	17.1	7.6	2.6	24.6	25.0	16.2	18.0	12.6	20.3	-14.5	-4.9	4.5	6.6
2. Current taxes on income and wealth	-5.0	1.3	20.6	-7.9	4.0	6.5	-7.5	16.8	85.7	-7.5	-10.3	-1.9	4.4	5.6
3. Social contributions	7.9	19.9	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	10.3	-2.2	-6.0	7.6	5.1
4. Of which actual social contributions	7.6	24.4	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	10.3	-2.2	-6.0	7.6	5.1
5. Other current revenue, including sales	28.7	16.0	34.2	-3.1	-15.6	12.9	36.8	-33.5	56.4	13.1	-2.6	4.1	4.7	6.0
6. Total current revenue	6.8	14.6	13.8	0.2	8.8	15.8	14.8	0.9	29.3	11.6	-9.1	-2.9	5.2	6.0
7. Government consumption expenditure	11.9	20.1	9.7	9.8	13.7	8.4	7.9	11.7	11.3	14.6	-3.3	-1.7	4.9	5.6
8. Collective consumption	13.5	31.1	1.6	8.4	12.4	11.4	11.2	10.5	15.0	14.6	-3.3	-1.6	3.0	3.0
9. Social transfers in kind	10.3	8.2	20.3	11.3	15.0	5.2	4.2	13.2	6.9	14.6	-3.2	-1.9	7.3	8.8
10. Compensation of employees	11.3	11.8	-6.1	18.8	16.2	10.0	18.4	-4.2	17.4	19.5	1.0	-3.0	0.0	2.7
11. Intermediate consumption	11.7	20.7	-3.1	26.0	7.1	11.0	33.9	-13.3	19.4	10.3	-2.3	-9.7	6.4	4.7
12. Social transfers other than in kind	15.4	24.7	5.0	11.0	1.9	10.7	7.8	9.7	9.3	21.6	18.0	7.8	1.5	1.9
13. Social transfers in kind via market produc	:	-	742.0	-42.6	17.5	-5.4	-3.3	10.6	28.0	54.9	-0.9	-7.0	1.8	2.0
14. Interest	-6.8	28.5	13.0	-41.8	5.9	-5.8	-3.7	-5.4	3.3	-13.7	-11.5	-9.0	21.0	15.0
15. Subsidies	-12.8	-27.7	3.9	-0.9	23.9	9.5	-10.6	7.4	33.8	59.3	-26.1	9.0	7.5	6.0
16. Other current expenditure 1)	0.8	-0.4	0.7	-0.2	-0.1	0.0	0.3	-0.5	1.2	-0.5	1.7	-1.3	0.0	0.0
17. Total current expenditure	:	17.5	10.2	4.9	8.3	8.8	16.7	-2.7	19.9	17.1	9.4	-3.8	2.9	3.3
18. Gross saving 1)	-1.6	-0.8	1.3	-2.0	0.2	2.4	-0.5	0.6	3.1	-1.8	-6.5	0.3	0.7	0.8
19. Capital transfers received	5.2	10.2	23.6	7.1	51.2	34.1	56.4	65.2	165.6	-16.6	-33.9	-3.2	24.2	36.0
20. Total revenue	6.8	14.6	13.9	0.2	8.9	15.9	15.1	1.4	30.9	10.9	-9.6	-2.9	5.4	6.5
21. Gross fixed capital formation	11.0	6.4	5.9	-1.0	1.9	20.6	24.2	31.9	53.0	22.4	-12.6	-6.6	2.9	3.2
22. Other capital expenditure 1)	-0.5	0.0	-0.1	0.6	-0.4	-0.1	0.1	-0.6	3.1	-2.9	0.2	-0.1	0.0	0.0
23. Total expenditure	10.0	16.4	9.5	6.0	6.8	9.5	17.5	-1.3	34.2	9.3	6.7	-4.4	2.9	3.3
24. Tax burden	:	:	8.0	3.6	14.5	16.4	10.4	13.0	23.5	10.3	-7.9	-4.3	5.1	5.9
25. Net lending (+) or net borrowing (-) 1)	-1.2	-0.6	1.6	-2.3	0.8	2.2	-0.8	0.8	-0.7	0.5	-6.3	0.8	0.9	1.1

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	-0.1	0.5	-1.1	1.2	0.4	-1.8	-1.0	-1.9	-1.1	-1.7	4.7	3.8	2.9	1.8
2. Interest payments (% of GDP)	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.7	0.8	0.9
3. Implicit interest rate 2)	5.0	6.1	6.5	3.8	4.6	4.7	4.9	5.5	6.3	5.9	5.7	4.9	4.7	4.6
4. Nominal GDP growth rate	8.4	12.7	10.6	9.5	7.9	11.2	14.2	13.8	16.2	15.1	-1.1	2.3	5.3	6.3

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	-0.1	0.5	-1.1	1.2	0.4	-1.8	-1.0	-1.9	-1.1	-1.7	4.7	3.8	2.9	1.8
6. Contribution of nominal GDP growth	-6.2	-8.8	-6.9	-5.7	-3.8	-4.5	-4.6	-3.3	-3.0	-2.3	0.2	-0.3	-0.9	-1.2
7. Stock-flow adjustment 3)	4.3	3.1	1.5	-9.1	-4.5	-1.1	-3.9	-0.7	-0.2	0.4	-3.9	0.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-3.8	-3.6	-5.3	-1.1	-1.8	-3.7	-2.6	-3.2	-2.3	-2.5	3.9	3.1	2.1	1.0
9. Snow-ball effect	-2.5	-4.6	-2.7	-3.5	-1.6	-2.6	-3.0	-2.0	-1.8	-1.4	0.9	0.4	-0.1	-0.3
10. Stock-flow adjustment 3)	4.3	3.1	1.5	-9.1	-4.5	-1.1	-3.9	-0.7	-0.2	0.4	-3.9	0.0	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	-2.0	-5.1	-6.6	-13.6	-8.0	-7.4	-9.5	-5.9	-4.4	-3.5	1.0	3.5	2.0	0.6
12. Level of gross debt (end of year)	77.6	72.5	66.0	52.4	44.4	37.0	27.5	21.6	17.2	13.7	14.7	18.2	20.2	20.8

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 20A

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

Czech Republic

(Mrd CZK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	180	248	258	267	285	325	342	352	394	406	414	437	448	464
2. Current taxes on income and wealth	140	181	207	224	247	270	273	295	334	294	267	274	289	306
3. Social contributions	211	312	335	367	389	453	482	525	577	599	560	570	588	614
4. Of which actual social contributions	211	312	335	367	389	452	482	524	576	599	559	569	587	614
5. Other current revenue, including sales	63	89	105	113	121	129	127	133	146	155	163	162	162	164
6. Total current revenue	594	830	905	971	1043	1177	1225	1305	1451	1453	1403	1442	1486	1548
7. Government consumption expenditure	306	461	497	549	603	622	658	687	717	753	799	809	799	817
8. Collective consumption	146	232	242	271	306	297	330	342	354	373	391	394	373	365
9. Social transfers in kind	160	229	255	278	298	325	329	345	363	380	408	414	426	452
10. Compensation of employees	108	155	173	192	214	222	238	252	269	280	294	293	285	288
11. Intermediate consumption	97	144	153	174	196	193	206	212	218	229	238	245	234	239
12. Social transfers other than in kind	158	264	280	305	316	362	376	405	454	471	502	515	525	544
13. Social transfers in kind via market produ	75	115	127	142	150	161	167	174	187	199	219	217	223	232
14. Interest	15	18	24	31	30	33	35	36	41	41	49	46	69	75
15. Subsidies	42	61	65	57	68	59	55	61	62	64	76	75	75	78
16. Other current expenditure	15	21	18	22	33	34	43	47	54	60	60	60	61	62
17. Total current expenditure	509	778	841	922	1007	1065	1120	1187	1284	1343	1437	1451	1474	1517
18. Gross saving	85	52	63	49	36	112	105	118	167	110	-34	-8	12	31
19. Capital transfers received	8	4	7	4	6	10	11	20	28	30	53	54	55	56
20. Total revenue	602	834	911	974	1049	1188	1236	1325	1479	1484	1456	1496	1541	1605
21. Gross fixed capital formation	77	79	83	95	117	136	147	161	166	183	190	201	204	213
22. Other capital expenditure	213	58	118	124	96	70	76	61	54	58	39	38	40	44
23. Total expenditure	799	915	1043	1141	1220	1271	1342	1410	1503	1584	1667	1690	1718	1774
24. Tax burden	531	741	800	860	924	1054	1109	1183	1317	1311	1250	1290	1335	1396
25. Net lending (+) or net borrowing (-)	-197	-81	-132	-167	-171	-83	-107	-85	-24	-100	-210	-193	-177	-170

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	12.3	11.3	11.0	10.8	11.1	11.6	11.5	10.9	11.2	11.0	11.4	11.8	11.7	11.5
2. Current taxes on income and wealth	9.6	8.3	8.8	9.1	9.6	9.6	9.2	9.2	9.4	8.0	7.4	7.4	7.5	7.6
3. Social contributions	14.4	14.2	14.2	14.9	15.1	16.1	16.2	16.3	16.3	16.2	15.4	15.4	15.4	15.3
4. Of which actual social contributions	14.4	14.2	14.2	14.9	15.1	16.1	16.1	16.3	16.3	16.2	15.4	15.4	15.3	15.3
5. Other current revenue, including sales	4.3	4.1	4.5	4.6	4.7	4.6	4.3	4.1	4.1	4.2	4.5	4.4	4.2	4.1
6. Total current revenue	40.5	37.9	38.5	39.4	40.5	41.8	41.1	40.5	41.0	39.4	38.7	39.1	38.8	38.5
7. Government consumption expenditure	20.9	21.1	21.1	22.3	23.4	22.1	22.1	21.3	20.3	20.4	22.0	21.9	20.9	20.3
8. Collective consumption	10.0	10.6	10.3	11.0	11.9	10.5	11.0	10.6	10.0	10.1	10.8	10.7	9.7	9.1
9. Social transfers in kind	10.9	10.5	10.8	11.3	11.5	11.5	11.0	10.7	10.3	10.3	11.3	11.2	11.1	11.2
10. Compensation of employees	7.3	7.1	7.4	7.8	8.3	7.9	8.0	7.8	7.6	7.6	8.1	8.0	7.5	7.2
11. Intermediate consumption	6.6	6.6	6.5	7.0	7.6	6.9	6.9	6.6	6.2	6.2	6.6	6.6	6.1	5.9
12. Social transfers other than in kind	10.7	12.1	11.9	12.4	12.2	12.9	12.6	12.6	12.8	12.8	13.9	14.0	13.7	13.5
13. Social transfers in kind via market produ	5.1	5.3	5.4	5.8	5.8	5.7	5.6	5.4	5.3	5.4	6.0	5.9	5.8	5.8
14. Interest	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.3	1.3	1.8	1.9
15. Subsidies	2.9	2.8	2.8	2.3	2.6	2.1	1.8	1.9	1.8	1.7	2.1	2.0	2.0	1.9
16. Other current expenditure	1.0	1.0	0.8	0.9	1.3	1.2	1.4	1.5	1.5	1.6	1.6	1.6	1.6	1.6
17. Total current expenditure	34.7	35.6	35.8	37.4	39.1	37.8	37.5	36.8	36.3	36.4	39.6	39.3	38.5	37.7
18. Gross saving	5.8	2.4	2.7	2.0	1.4	4.0	3.5	3.7	4.7	3.0	-0.9	-0.2	0.3	0.8
19. Capital transfers received	0.5	0.2	0.3	0.2	0.3	0.4	0.4	0.6	0.8	0.8	1.5	1.5	1.4	1.4
20. Total revenue	41.0	38.1	38.7	39.5	40.7	42.2	41.4	41.1	41.8	40.2	40.2	40.6	40.3	39.9
21. Gross fixed capital formation	5.3	3.6	3.5	3.9	4.5	4.8	4.9	5.0	4.7	4.9	5.2	5.4	5.3	5.3
22. Other capital expenditure	14.5	2.6	5.0	5.1	3.7	2.5	2.6	1.9	1.5	1.6	1.1	1.0	1.1	1.1
23. Total expenditure	54.5	41.8	44.4	46.3	47.3	45.2	45.0	43.8	42.5	42.9	46.0	45.8	44.9	44.1
24. Tax burden	36.2	33.9	34.0	34.9	35.8	37.5	37.2	36.7	37.3	35.5	34.5	35.0	34.9	34.7
25. Net lending (+) or net borrowing (-)	-13.4	-3.7	-5.6	-6.8	-6.6	-3.0	-3.6	-2.6	-0.7	-2.7	-5.8	-5.2	-4.6	-4.2

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	13.3	3.2	4.1	3.4	7.0	14.0	5.2	2.9	11.9	2.9	2.0	5.6	2.5	3.7
2. Current taxes on income and wealth	0.1	3.1	14.0	8.3	10.5	9.1	1.3	8.0	13.1	-12.0	-9.1	2.5	5.5	6.0
3. Social contributions	13.5	6.6	7.4	9.7	5.8	16.4	6.5	8.8	9.9	3.9	-6.6	1.8	3.2	4.5
4. Of which actual social contributions	13.6	6.5	7.5	9.7	5.8	16.4	6.5	8.9	9.9	3.9	-6.7	1.8	3.2	4.5
5. Other current revenue, including sales	17.8	-2.4	17.8	7.4	7.6	6.6	-1.7	4.4	9.9	6.1	5.1	-0.2	-0.3	1.3
6. Total current revenue	10.7	3.8	9.0	7.3	7.4	12.9	4.1	6.5	11.2	0.2	-3.5	2.8	3.0	4.2
7. Government consumption expenditure	11.1	4.6	7.8	10.6	9.8	3.1	5.9	4.3	4.4	5.0	6.1	1.2	-1.2	2.3
8. Collective consumption	7.2	6.8	4.2	12.2	12.7	-3.0	11.2	3.8	3.4	5.5	4.7	0.9	-5.5	-2.0
9. Social transfers in kind	14.7	2.5	11.4	9.2	6.9	9.2	1.1	4.9	5.3	4.5	7.5	1.6	2.8	6.1
10. Compensation of employees	17.6	2.2	11.8	10.8	11.8	3.7	7.1	6.1	6.4	4.1	5.0	-0.1	-2.8	1.0
11. Intermediate consumption	-1.1	8.5	6.2	13.5	12.9	-1.3	6.4	2.8	2.8	5.3	3.7	2.9	-4.1	1.8
12. Social transfers other than in kind	16.3	8.3	6.3	8.8	3.4	14.7	4.0	7.6	12.0	3.8	6.6	2.5	2.0	3.5
13. Social transfers in kind via market products	18.0	3.9	10.4	11.5	5.7	7.0	4.2	3.7	7.8	6.1	10.3	-1.0	3.0	4.0
14. Interest	34.4	-13.3	29.5	28.3	-2.3	10.9	4.4	4.1	12.8	1.7	17.8	-4.4	48.7	7.9
15. Subsidies	-3.3	-0.2	7.3	-13.5	20.6	-13.5	-7.2	12.2	1.8	2.0	19.7	-2.2	1.2	3.0
16. Other current expenditure 1)	0.4	0.3	-0.2	0.1	0.4	-0.1	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0
17. Total current expenditure	13.6	5.8	8.1	9.5	9.3	5.7	5.2	6.0	8.1	4.7	7.0	0.9	1.6	2.9
18. Gross saving 1)	-1.1	-0.7	0.3	-0.7	-0.6	2.6	-0.5	0.1	1.1	-1.7	-3.9	0.7	0.5	0.5
19. Capital transfers received	-59.3	80.6	86.2	-44.1	72.5	62.4	2.2	87.7	41.3	6.7	75.6	1.0	2.0	2.0
20. Total revenue	9.8	3.9	9.3	6.9	7.7	13.2	4.0	7.2	11.6	0.3	-1.8	2.7	3.0	4.1
21. Gross fixed capital formation	-0.5	16.9	5.4	14.2	23.1	16.4	7.4	10.2	2.7	10.0	4.1	5.5	1.7	4.5
22. Other capital expenditure 1)	-10.8	-1.0	2.4	0.0	-1.3	-1.2	0.1	-0.6	-0.4	0.1	-0.5	0.0	0.0	0.0
23. Total expenditure	-10.3	4.1	14.0	9.4	6.9	4.2	5.6	5.0	6.6	5.4	5.2	1.4	1.7	3.3
24. Tax burden	9.9	4.5	7.9	7.4	7.4	14.1	5.2	6.7	11.3	-0.5	-4.7	3.2	3.4	4.6
25. Net lending (+) or net borrowing (-) 1)	10.1	0.0	-1.9	-1.2	0.1	3.7	-0.6	0.9	2.0	-2.0	-3.1	0.6	0.6	0.4

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	3.7	3.7	5.6	6.8	6.6	3.0	3.6	2.6	0.7	2.7	5.8	5.2	4.6	4.2
2. Interest payments (% of GDP)	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.3	1.3	1.8	1.9
3. Implicit interest rate 2)	7.1	5.4	5.9	5.2	4.3	4.3	4.1	4.1	4.3	4.0	4.4	3.6	4.7	4.5
4. Nominal GDP growth rate	4.2	5.2	7.4	4.8	4.6	9.2	6.0	8.0	9.7	4.3	-1.7	1.8	3.7	5.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.7	3.7	5.6	6.8	6.6	3.0	3.6	2.6	0.7	2.7	5.8	5.2	4.6	4.2
6. Contribution of nominal GDP growth	-0.6	-0.8	-1.3	-1.1	-1.2	-2.5	-1.7	-2.2	-2.6	-1.2	0.5	-0.6	-1.4	-2.1
7. Stock-flow adjustment 3)	-1.8	-0.8	2.0	-2.3	-3.8	-0.1	-2.3	-0.7	1.5	-0.5	-1.0	0.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.7	2.9	4.6	5.5	5.5	1.8	2.4	1.5	-0.5	1.6	4.5	4.0	2.8	2.4
9. Snow-ball effect	0.4	0.0	-0.3	0.1	-0.1	-1.3	-0.5	-1.1	-1.5	-0.1	1.9	0.6	0.4	-0.2
10. Stock-flow adjustment 3)	-1.8	-0.8	2.0	-2.3	-3.8	-0.1	-2.3	-0.7	1.5	-0.5	-1.0	0.0	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	1.3	2.2	6.3	3.3	1.6	0.3	-0.4	-0.2	-0.5	1.0	5.4	4.6	3.2	2.1
12. Level of gross debt (end of year)	16.4	18.5	24.9	28.2	29.8	30.1	29.7	29.4	29.0	30.0	35.3	40.0	43.1	45.2

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 21A

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

Denmark

(Mrd DKK)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	24	33	68	110	138	171	220	291	301	299	279	293	305	319
2. Current taxes on income and wealth	32	53	97	176	243	313	392	497	507	515	497	472	492	513
3. Social contributions	3	3	7	18	14	21	34	32	31	32	32	33	34	35
4. Of which actual social contributions	2	1	3	12	8	11	24	18	17	17	17	17	18	19
5. Other current revenue, including sales	5	10	24	44	54	64	70	93	94	104	105	108	110	112
6. Total current revenue	64	99	196	348	449	569	715	913	932	950	913	905	941	979
7. Government consumption expenditure	30	57	105	164	211	257	325	423	440	465	496	515	525	538
8. Collective consumption	10	17	34	51	69	83	102	128	131	133	140	146	151	156
9. Social transfers in kind	20	39	71	113	142	175	223	295	309	332	356	369	374	382
10. Compensation of employees	20	38	70	110	146	175	221	278	284	299	322	333	342	352
11. Intermediate consumption	9	17	30	47	59	78	101	142	150	160	171	178	177	178
12. Social transfers other than in kind	15	29	62	100	143	199	210	251	252	258	278	286	298	310
13. Social transfers in kind via market produ	1	1	3	4	9	13	16	24	25	26	27	28	28	29
14. Interest	2	3	15	61	55	60	46	27	26	25	30	31	34	37
15. Subsidies	4	3	6	10	18	27	31	36	37	38	43	45	46	47
16. Other current expenditure	1	3	7	13	15	26	38	46	47	48	52	54	58	61
17. Total current expenditure	52	94	193	345	445	578	663	802	822	854	923	954	982	1012
18. Gross saving	13	5	3	3	4	-9	52	110	110	95	-10	-49	-41	-33
19. Capital transfers received	0	1	2	3	5	6	7	11	10	11	8	11	11	11
20. Total revenue	65	100	198	351	455	575	723	924	943	960	921	916	952	990
21. Gross fixed capital formation	6	8	12	13	14	18	22	32	32	33	34	41	38	35
22. Other capital expenditure	1	2	2	2	6	8	8	6	7	16	9	9	9	9
23. Total expenditure	58	103	207	360	466	604	693	840	861	904	966	1004	1029	1056
24. Tax burden	57	88	170	301	392	498	639	810	830	837	797	786	820	855
25. Net lending (+) or net borrowing (-)	7	-3	-9	-9	-11	-30	29	84	82	56	-45	-88	-77	-66

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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	17.4	14.3	17.4	16.9	16.4	16.8	17.0	17.9	17.7	17.1	16.9	16.9	16.9	17.0
2. Current taxes on income and wealth	23.5	23.4	24.6	27.2	28.9	30.7	30.3	30.5	29.9	29.6	30.0	27.2	27.2	27.2
3. Social contributions	2.4	1.5	1.8	2.8	1.7	2.1	2.6	1.9	1.9	1.8	1.9	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	1.1	1.0	1.0	1.0	1.0	1.0	1.0
5. Other current revenue, including sales	3.6	4.5	6.0	6.8	6.5	6.2	5.4	5.7	5.5	6.0	6.3	6.2	6.1	5.9
6. Total current revenue	46.8	43.6	49.8	53.6	53.5	55.8	55.3	55.9	55.0	54.5	55.1	52.2	52.0	52.0
7. Government consumption expenditure	21.8	24.9	26.8	25.3	25.1	25.2	25.1	25.9	26.0	26.7	30.0	29.7	29.0	28.6
8. Collective consumption	7.2	7.6	8.6	7.9	8.2	8.1	7.9	7.8	7.7	7.6	8.5	8.4	8.3	8.3
9. Social transfers in kind	14.6	17.2	18.2	17.5	16.9	17.1	17.2	18.1	18.2	19.1	21.5	21.3	20.7	20.3
10. Compensation of employees	14.3	16.9	17.7	17.0	17.3	17.2	17.1	17.0	16.8	17.2	19.5	19.2	18.9	18.7
11. Intermediate consumption	6.8	7.3	7.7	7.2	7.0	7.6	7.8	8.7	8.8	9.2	10.3	10.3	9.8	9.4
12. Social transfers other than in kind	10.8	12.9	15.7	15.5	17.0	19.5	16.2	15.4	14.9	14.8	16.8	16.5	16.5	16.5
13. Social transfers in kind via market produ	0.4	0.3	0.9	0.6	1.1	1.3	1.2	1.5	1.5	1.5	1.6	1.6	1.6	1.5
14. Interest	1.3	1.1	3.7	9.3	6.6	5.9	3.6	1.6	1.6	1.4	1.8	1.8	1.9	1.9
15. Subsidies	3.2	1.5	1.6	1.6	2.2	2.7	2.4	2.2	2.2	2.2	2.6	2.6	2.5	2.5
16. Other current expenditure	0.7	1.1	1.7	2.0	1.8	2.6	2.9	2.8	2.8	2.8	3.1	3.1	3.2	3.2
17. Total current expenditure	37.5	41.2	49.1	53.2	53.0	56.7	51.3	49.2	48.5	49.1	55.7	55.0	54.3	53.8
18. Gross saving	9.3	2.4	0.7	0.4	0.5	-0.9	4.0	6.8	6.5	5.5	-0.6	-2.8	-2.3	-1.8
19. Capital transfers received	0.3	0.4	0.6	0.5	0.6	0.5	0.5	0.7	0.6	0.6	0.5	0.6	0.6	0.6
20. Total revenue	47.1	44.1	50.3	54.1	54.1	56.4	55.8	56.6	55.6	55.2	55.6	52.8	52.6	52.6
21. Gross fixed capital formation	4.2	3.4	3.1	2.0	1.7	1.8	1.7	1.9	1.9	1.9	2.0	2.3	2.1	1.9
22. Other capital expenditure	0.4	0.7	0.5	0.3	0.8	0.8	0.6	0.3	0.4	0.9	0.5	0.5	0.5	0.5
23. Total expenditure	42.2	45.3	52.7	55.5	55.4	59.3	53.6	51.5	50.8	51.9	58.3	57.9	56.9	56.1
24. Tax burden	41.7	38.7	43.3	46.5	46.6	48.8	49.4	49.7	48.9	48.1	48.1	45.3	45.3	45.5
25. Net lending (+) or net borrowing (-)	5.0	-1.2	-2.3	-1.4	-1.3	-2.9	2.3	5.2	4.8	3.2	-2.7	-5.1	-4.3	-3.5

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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	:	9.2	6.2	9.9	0.7	4.1	0.3	6.3	3.2	-0.7	-6.5	4.8	4.3	4.6
2. Current taxes on income and wealth	:	-2.2	12.6	13.1	2.8	4.9	7.1	1.4	2.0	1.7	-3.6	-4.9	4.2	4.2
3. Social contributions	:	14.7	22.4	8.1	-16.7	-1.9	13.8	0.7	-0.2	0.5	1.3	1.9	3.5	3.2
4. Of which actual social contributions	:	10.8	30.5	9.9	-23.7	3.7	17.4	-1.0	-0.8	-0.3	-2.0	1.8	3.5	3.2
5. Other current revenue, including sales	:	23.0	17.5	1.2	-11.7	-4.1	3.7	5.8	0.8	11.4	0.7	2.6	1.9	1.9
6. Total current revenue	:	4.0	11.2	10.2	-0.5	3.3	4.9	3.3	2.2	1.9	-3.9	-0.8	3.9	4.0
7. Government consumption expenditure	:	17.3	14.7	6.0	3.2	3.1	4.1	5.0	4.1	5.6	6.8	3.7	2.0	2.4
8. Collective consumption	:	11.3	17.0	5.0	5.8	2.8	4.0	5.0	2.5	1.3	5.6	3.6	3.5	3.5
9. Social transfers in kind	:	20.2	13.6	6.4	2.0	3.3	4.1	5.0	4.8	7.5	7.2	3.7	1.4	2.0
10. Compensation of employees	:	20.2	12.7	5.2	2.9	3.8	4.2	4.0	2.2	5.3	7.7	3.2	2.8	2.8
11. Intermediate consumption	:	12.6	18.7	8.6	4.4	4.3	4.9	6.8	5.8	6.4	6.9	4.4	-0.8	0.4
12. Social transfers other than in kind	:	23.2	16.1	3.7	1.5	1.7	2.7	-0.1	0.6	2.2	7.7	3.0	4.0	4.0
13. Social transfers in kind via market products	:	-11.6	4.6	-23.5	11.1	2.6	4.5	7.4	5.9	5.3	2.7	2.0	2.0	2.0
14. Interest	:	9.8	20.9	12.0	-2.9	0.7	-7.2	-7.7	-1.6	-4.6	19.0	4.3	8.5	8.4
15. Subsidies	:	-23.3	30.6	1.9	7.6	1.0	-0.2	2.2	4.7	2.9	13.2	3.2	2.1	2.1
16. Other current expenditure 1)	:	0.2	0.0	0.1	-0.2	0.1	0.0	0.0	0.0	0.0	0.4	0.0	0.1	0.0
17. Total current expenditure	:	16.9	15.5	6.0	1.9	2.8	2.8	2.9	2.5	3.9	8.0	3.4	2.9	3.0
18. Gross saving 1)	:	-5.1	-1.8	2.1	-1.4	0.3	1.0	0.1	-0.3	-1.0	-6.1	-2.2	0.5	0.5
19. Capital transfers received	:	27.5	13.9	106.6	98.0	36.2	3.9	13.6	-8.7	4.4	-25.1	33.8	2.4	2.4
20. Total revenue	:	4.2	11.2	10.7	0.0	3.5	4.9	3.4	2.0	1.9	-4.1	-0.5	3.9	4.0
21. Gross fixed capital formation	:	11.9	-1.9	16.8	-4.2	1.9	7.1	16.1	0.3	3.8	2.4	19.8	-6.2	-8.2
22. Other capital expenditure 1)	:	-0.1	0.2	0.0	0.7	0.0	0.0	0.0	0.1	0.6	-0.4	0.0	0.0	0.0
23. Total expenditure	:	16.2	14.7	6.4	3.0	2.8	2.9	3.3	2.5	5.0	6.8	4.0	2.5	2.6
24. Tax burden	:	1.9	10.3	11.9	0.8	4.6	5.1	3.1	2.4	0.9	-4.8	-1.3	4.2	4.3
25. Net lending (+) or net borrowing (-) 1)	:	-4.9	-1.6	2.2	-1.6	0.5	0.9	-0.1	-0.3	-1.6	-5.9	-2.3	0.8	0.8

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	2.9	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.2	2.7	5.1	4.3	3.5
2. Interest payments (% of GDP)	5.9	3.6	3.3	3.1	2.7	2.3	1.9	1.6	1.6	1.4	1.8	1.8	1.9	1.9
3. Implicit interest rate 2)	8.0	6.6	6.6	6.3	5.5	5.2	4.4	4.6	5.0	5.4	5.0	4.5	4.3	4.3
4. Nominal GDP growth rate	4.4	6.6	3.2	2.8	2.0	4.7	5.4	5.6	3.9	2.7	-4.9	4.7	4.2	4.0

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.9	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.2	2.7	5.1	4.3	3.5
6. Contribution of nominal GDP growth	-3.2	-3.6	-1.6	-1.3	-1.0	-2.1	-2.3	-2.0	-1.2	-0.7	1.7	-1.9	-1.8	-1.8
7. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.2	10.7	3.0	0.2	0.1	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-3.0	-5.9	-4.8	-3.4	-2.8	-4.4	-7.1	-6.8	-6.4	-4.7	0.9	3.3	2.4	1.5
9. Snow-ball effect	2.7	0.0	1.7	1.7	1.7	0.2	-0.4	-0.4	0.3	0.7	3.5	-0.1	0.0	0.1
10. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.2	10.7	3.0	0.2	0.1	0.1

(% of GDP)

11. Change in gross debt 5)	-3.9	-5.7	-2.8	-0.1	-2.3	-2.1	-7.4	-5.7	-4.8	6.8	7.4	3.4	2.5	1.7
12. Level of gross debt (end of year)	72.6	52.4	49.6	49.5	47.2	45.1	37.8	32.1	27.3	34.1	41.5	44.9	47.5	49.2

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)

Latvia

(Mrd LVL)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	0.018	0.368	0.586	0.647	0.773	0.870	1.121	1.430	1.806	1.750	1.399	1.439	1.466	1.520
2. Current taxes on income and wealth	0.017	0.186	0.346	0.449	0.483	0.588	0.715	0.949	1.357	1.571	0.938	0.921	0.940	0.973
3. Social contributions	0.015	0.314	0.479	0.544	0.579	0.661	0.779	1.007	1.322	1.400	1.160	1.081	1.048	1.001
4. Of which actual social contributions	0.015	0.313	0.470	0.534	0.567	0.648	0.760	0.979	1.286	1.330	1.115	1.041	1.007	0.960
5. Other current revenue, including sales	:	0.095	0.198	0.266	0.278	0.434	0.472	0.702	0.642	0.739	0.793	0.834	0.801	0.801
6. Total current revenue	:	0.963	1.609	1.907	2.114	2.552	3.087	4.087	5.127	5.459	4.290	4.275	4.254	4.295
7. Government consumption expenditure	0.015	0.594	0.988	1.208	1.371	1.451	1.581	1.855	2.575	3.170	2.567	2.314	2.209	2.165
8. Collective consumption	0.005	0.307	0.487	0.613	0.715	0.733	0.815	0.953	1.464	1.814	1.448	1.305	1.246	1.221
9. Social transfers in kind	0.010	0.287	0.501	0.595	0.657	0.718	0.766	0.902	1.111	1.356	1.119	1.009	0.963	0.944
10. Compensation of employees	0.007	0.292	0.513	0.603	0.685	0.781	0.910	1.122	1.574	1.947	1.582	1.361	1.265	1.281
11. Intermediate consumption	0.008	0.220	0.329	0.455	0.556	0.643	0.637	0.756	0.895	1.103	0.908	0.853	0.843	0.781
12. Social transfers other than in kind	0.016	0.332	0.588	0.584	0.604	0.684	0.758	0.902	1.052	1.310	1.646	1.636	1.636	1.636
13. Social transfers in kind via market produ	0.000	0.000	0.000	0.037	0.042	0.032	0.040	0.053	0.071	0.085	0.080	0.076	0.078	0.080
14. Interest	:	0.024	0.046	0.043	0.044	0.054	0.048	0.050	0.052	0.096	0.198	0.231	0.276	0.324
15. Subsidies	0.009	0.031	0.047	0.042	0.054	0.045	0.049	0.072	0.090	0.149	0.105	0.090	0.115	0.115
16. Other current expenditure	0.001	0.040	0.073	0.085	0.060	0.111	0.330	0.514	0.542	0.675	0.408	0.340	0.578	0.579
17. Total current expenditure	:	0.938	1.597	1.849	2.044	2.351	2.772	3.469	4.275	5.366	4.927	4.587	4.792	4.796
18. Gross saving	:	0.025	0.012	0.057	0.070	0.201	0.315	0.618	0.851	0.093	-0.637	-0.312	-0.538	-0.501
19. Capital transfers received	0.000	0.004	0.034	0.015	0.006	0.036	0.101	0.121	0.110	0.147	0.117	0.150	0.190	0.190
20. Total revenue	0.052	0.967	1.642	1.922	2.120	2.588	3.189	4.208	5.237	5.606	4.407	4.425	4.444	4.485
21. Gross fixed capital formation	0.003	0.050	0.063	0.073	0.152	0.231	0.280	0.515	0.837	0.782	0.567	0.586	0.569	0.569
22. Other capital expenditure	0.000	0.020	0.113	0.130	0.028	0.082	0.172	0.275	0.172	0.131	0.253	0.229	0.122	0.122
23. Total expenditure	:	1.008	1.774	2.053	2.224	2.664	3.224	4.260	5.283	6.279	5.748	5.402	5.483	5.487
24. Tax burden	0.051	0.867	1.402	1.630	1.823	2.121	2.628	3.400	4.503	4.704	3.485	3.439	3.452	3.493
25. Net lending (+) or net borrowing (-)	0.009	-0.041	-0.131	-0.131	-0.103	-0.076	-0.035	-0.052	-0.047	-0.673	-1.341	-0.977	-1.039	-1.002

Table 22B

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	11.4	14.1	12.3	11.2	12.1	11.7	12.4	12.8	12.2	10.8	10.7	11.4	11.2	11.0
2. Current taxes on income and wealth	10.9	7.1	7.3	7.8	7.6	7.9	7.9	8.5	9.2	9.7	7.2	7.3	7.2	7.0
3. Social contributions	9.2	12.0	10.1	9.5	9.1	8.9	8.6	9.0	8.9	8.6	8.9	8.6	8.0	7.3
4. Of which actual social contributions	9.2	12.0	9.9	9.3	8.9	8.7	8.4	8.8	8.7	8.2	8.5	8.2	7.7	7.0
5. Other current revenue, including sales	:	3.6	4.2	4.6	4.4	5.8	5.2	6.3	4.3	4.6	6.1	6.6	6.1	5.8
6. Total current revenue	:	36.8	33.9	33.1	33.1	34.3	34.1	36.6	34.7	33.7	32.8	33.8	32.4	31.1
7. Government consumption expenditure	9.2	22.7	20.8	21.0	21.4	19.5	17.4	16.6	17.4	19.6	19.6	18.3	16.8	15.7
8. Collective consumption	2.9	11.7	10.3	10.6	11.2	9.9	9.0	8.5	9.9	11.2	11.1	10.3	9.5	8.8
9. Social transfers in kind	6.2	11.0	10.5	10.3	10.3	9.7	8.5	8.1	7.5	8.4	8.6	8.0	7.3	6.8
10. Compensation of employees	4.1	11.2	10.8	10.5	10.7	10.5	10.0	10.0	10.6	12.0	12.1	10.8	9.6	9.3
11. Intermediate consumption	5.1	8.4	6.9	7.9	8.7	8.7	7.0	6.8	6.1	6.8	6.9	6.8	6.4	5.7
12. Social transfers other than in kind	9.7	12.7	12.4	10.1	9.4	9.2	8.4	8.1	7.1	8.1	12.6	12.9	12.5	11.9
13. Social transfers in kind via market produ	0.0	0.0	0.0	0.6	0.6	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6
14. Interest	:	0.9	1.0	0.7	0.7	0.7	0.5	0.4	0.3	0.6	1.5	1.8	2.1	2.3
15. Subsidies	5.4	1.2	1.0	0.7	0.8	0.6	0.5	0.6	0.6	0.9	0.8	0.7	0.9	0.8
16. Other current expenditure	0.4	1.5	1.5	1.5	0.9	1.5	3.6	4.6	3.7	4.2	3.1	2.7	4.4	4.2
17. Total current expenditure	:	35.9	33.6	32.1	32.0	31.6	30.6	31.1	28.9	33.1	37.7	36.3	36.5	34.7
18. Gross saving	:	0.9	0.2	1.0	1.1	2.7	3.5	5.5	5.8	0.6	-4.9	-2.5	-4.1	-3.6
19. Capital transfers received	0.0	0.2	0.7	0.3	0.1	0.5	1.1	1.1	0.7	0.9	0.9	1.2	1.4	1.4
20. Total revenue	32.1	37.0	34.6	33.4	33.2	34.8	35.2	37.7	35.4	34.6	33.7	35.0	33.8	32.5
21. Gross fixed capital formation	1.7	1.9	1.3	1.3	2.4	3.1	3.1	4.6	5.7	4.8	4.3	4.6	4.3	4.1
22. Other capital expenditure	0.2	0.8	2.4	2.3	0.4	1.1	1.9	2.5	1.2	0.8	1.9	1.8	0.9	0.9
23. Total expenditure	:	38.6	37.3	35.6	34.8	35.8	35.6	38.1	35.7	38.8	43.9	42.7	41.7	39.7
24. Tax burden	31.4	33.2	29.5	28.3	28.5	28.5	29.0	30.4	30.5	29.1	26.6	27.2	26.3	25.3
25. Net lending (+) or net borrowing (-)	5.7	-1.6	-2.8	-2.3	-1.6	-1.0	-0.4	-0.5	-0.3	-4.2	-10.2	-7.7	-7.9	-7.3

Table 22C

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

Latvia

(LVL; annual percentage changes unless otherwise stated)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	33.7	32.7	0.4	5.3	19.4	12.5	28.9	27.6	26.3	-3.1	-20.1	2.9	1.9	3.7
2. Current taxes on income and wealth	124.7	28.7	5.8	13.9	7.7	21.5	21.8	32.7	43.0	15.8	-40.3	-1.8	2.1	3.5
3. Social contributions	474.0	19.2	3.0	11.5	6.5	14.1	17.9	29.2	31.3	5.9	-17.1	-6.8	-3.1	-4.4
4. Of which actual social contributions	474.0	19.6	3.5	11.1	6.1	14.3	17.4	28.8	31.4	3.4	-16.2	-6.6	-3.3	-4.7
5. Other current revenue, including sales	:	-33.5	-7.3	33.6	4.5	55.8	8.8	48.7	-8.5	15.1	7.4	5.2	-4.0	0.0
6. Total current revenue	:	16.3	1.2	12.4	10.9	20.7	21.0	32.4	25.4	6.5	-21.4	-0.3	-0.5	1.0
7. Government consumption expenditure	175.5	44.7	2.3	13.0	13.5	5.8	8.9	17.4	38.8	23.1	-19.0	-9.8	-4.5	-2.0
8. Collective consumption	261.8	87.7	-3.8	12.4	16.6	2.6	11.2	16.9	53.6	23.9	-20.2	-9.8	-4.5	-2.0
9. Social transfers in kind	147.5	16.2	8.9	13.7	10.4	9.4	6.6	17.9	23.2	22.1	-17.5	-9.8	-4.5	-2.0
10. Compensation of employees	225.9	34.5	6.9	12.9	13.5	14.0	16.6	23.3	40.2	23.7	-18.7	-14.0	-7.0	1.2
11. Intermediate consumption	145.5	-0.2	0.9	14.0	22.2	15.6	-1.0	18.7	18.4	23.3	-17.7	-6.0	-1.2	-7.4
12. Social transfers other than in kind	294.7	10.0	-7.7	0.1	3.4	13.2	10.8	19.1	16.6	24.4	25.7	-0.6	0.0	0.0
13. Social transfers in kind via market produc	-	-	-	-	13.3	-22.6	24.5	32.1	34.0	20.6	-5.8	-5.0	2.5	2.5
14. Interest	:	21.4	65.7	-10.8	3.7	23.5	-11.9	4.0	3.5	86.4	105.2	16.9	19.5	17.4
15. Subsidies	-9.2	187.7	-20.7	22.6	26.1	-15.4	9.2	46.1	24.5	66.0	-29.6	-14.4	27.9	0.0
16. Other current expenditure 1)	-1.9	1.2	-0.1	0.9	-0.5	0.6	2.1	1.0	-0.9	0.5	-1.1	-0.4	1.7	-0.2
17. Total current expenditure	:	21.0	-0.3	13.6	10.5	15.0	17.9	25.1	23.2	25.5	-8.2	-6.9	4.5	0.1
18. Gross saving 1)	:	-1.3	0.5	-0.3	0.1	1.6	0.8	2.1	0.2	-5.2	-5.4	2.4	-1.6	0.5
19. Capital transfers received	:	-65.3	3.5	121.4	-58.3	477.0	181.8	19.2	-8.9	33.5	-20.0	27.9	26.7	0.0
20. Total revenue	92.0	15.1	1.3	12.8	10.3	22.0	23.2	32.0	24.4	7.1	-21.4	0.4	0.4	0.9
21. Gross fixed capital formation	236.6	-29.6	2.3	26.5	108.0	52.3	21.1	84.3	62.3	-6.6	-27.4	3.3	-2.9	0.0
22. Other capital expenditure 1)	-1.1	-0.3	-0.5	0.0	-1.8	0.7	0.8	0.6	-1.3	-0.3	1.1	-0.1	-0.9	0.0
23. Total expenditure	:	15.9	-0.7	13.7	8.3	19.8	21.0	32.1	24.0	18.8	-8.5	-6.0	1.5	0.1
24. Tax burden	110.4	26.8	2.7	9.4	11.8	16.3	23.9	29.4	32.4	4.5	-25.9	-1.5	0.4	1.2
25. Net lending (+) or net borrowing (-) 1)	-1.1	-0.3	1.1	-0.3	0.7	0.6	0.6	-0.1	0.1	-3.8	-6.1	2.5	-0.2	0.7

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	3.9	2.8	1.9	2.3	1.6	1.0	0.4	0.5	0.3	4.2	10.2	7.7	7.9	7.3
2. Interest payments (% of GDP)	0.7	1.0	0.9	0.7	0.7	0.7	0.5	0.4	0.3	0.6	1.5	1.8	2.1	2.3
3. Implicit interest rate 2)	7.3	8.7	8.2	5.8	5.7	5.8	4.3	4.4	4.3	7.2	6.2	4.8	4.8	4.8
4. Nominal GDP growth rate	7.4	11.4	9.9	10.3	11.0	16.3	21.9	23.3	32.3	9.5	-19.2	-3.4	3.9	5.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.9	2.8	1.9	2.3	1.6	1.0	0.4	0.5	0.3	4.2	10.2	7.7	7.9	7.3
6. Contribution of nominal GDP growth	-0.7	-1.3	-1.1	-1.3	-1.3	-2.0	-2.7	-2.3	-2.6	-0.8	4.7	1.3	-1.7	-2.5
7. Stock-flow adjustment 3)	-0.3	-1.7	0.9	-1.5	0.9	1.3	-0.3	0.1	0.6	7.3	2.1	0.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	3.2	1.8	1.0	1.5	0.9	0.3	-0.1	0.0	0.0	3.6	8.7	5.9	5.8	4.9
9. Snow-ball effect	0.0	-0.3	-0.2	-0.6	-0.6	-1.3	-2.1	-1.9	-2.3	-0.2	6.2	3.1	0.4	-0.2
10. Stock-flow adjustment 3)	-0.3	-1.7	0.9	-1.5	0.9	1.3	-0.3	0.1	0.6	7.3	2.1	0.0	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	2.9	-0.2	1.7	-0.5	1.1	0.3	-2.5	-1.7	-1.7	10.7	17.1	9.0	6.2	4.7
12. Level of gross debt (end of year)	12.5	12.3	14.0	13.5	14.6	14.9	12.4	10.7	9.0	19.7	36.7	45.7	51.9	56.6

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 23A

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

Lithuania

(Mrd LTL)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	3.23	5.76	5.94	6.47	6.67	6.93	7.95	9.19	11.38	12.76	10.47	11.09	11.84	12.93
2. Current taxes on income and wealth	2.25	3.86	3.80	3.90	4.54	5.45	6.49	7.94	9.09	10.42	5.52	4.80	5.16	5.56
3. Social contributions	1.94	4.30	4.36	4.50	4.86	5.44	6.08	7.23	8.78	10.40	11.08	10.75	11.04	11.90
4. Of which actual social contributions	1.93	4.29	4.35	4.49	4.85	5.26	5.87	6.98	8.46	10.02	10.67	10.35	10.64	11.46
5. Other current revenue, including sales	1.44	2.45	2.01	2.00	1.86	1.82	2.56	2.22	2.66	3.16	2.95	3.66	3.80	3.98
6. Total current revenue	8.86	16.36	16.11	16.86	17.93	19.64	23.08	26.58	31.91	36.75	30.02	30.30	31.85	34.36
7. Government consumption expenditure	6.59	10.41	10.43	10.89	11.31	12.16	13.50	15.97	17.64	21.51	20.08	20.03	20.43	21.47
8. Collective consumption	3.83	5.22	4.97	5.11	5.39	5.84	6.26	7.67	8.08	9.68	8.25	8.67	8.75	8.84
9. Social transfers in kind	2.76	5.19	5.45	5.78	5.92	6.32	7.24	8.29	9.56	11.82	11.83	11.36	11.68	12.63
10. Compensation of employees	2.58	5.55	5.70	5.92	6.17	6.80	7.43	8.65	9.79	12.00	11.78	11.70	11.70	12.10
11. Intermediate consumption	2.43	3.35	2.96	3.32	3.44	3.58	4.10	4.90	5.19	6.38	5.29	5.50	5.81	6.20
12. Social transfers other than in kind	2.19	4.88	5.13	4.83	5.18	5.65	6.19	7.01	9.01	12.23	13.87	12.69	13.16	13.99
13. Social transfers in kind via market produ	0.43	0.65	0.63	0.76	0.84	0.91	1.31	1.39	1.58	1.95	1.85	1.82	1.91	2.10
14. Interest	0.09	0.80	0.74	0.69	0.71	0.59	0.58	0.61	0.69	0.74	1.13	1.73	2.15	2.70
15. Subsidies	0.28	0.36	0.41	0.41	0.45	0.43	0.49	0.56	0.88	0.76	0.60	1.02	1.05	1.09
16. Other current expenditure	0.03	0.07	0.20	0.09	0.12	0.44	1.21	0.95	1.18	1.49	1.29	1.05	1.15	1.27
17. Total current expenditure	8.04	15.66	15.76	16.01	16.91	18.40	21.32	24.06	28.32	35.55	35.81	35.48	36.94	39.56
18. Gross saving	0.82	0.70	0.35	0.85	1.02	1.25	1.76	2.52	3.59	1.19	-5.79	-5.18	-5.10	-5.19
19. Capital transfers received	:	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.46	1.25	1.52	1.60	1.60	1.60
20. Total revenue	8.86	16.40	16.17	17.11	18.17	19.93	23.66	27.43	33.37	37.99	31.54	31.89	33.44	35.96
21. Gross fixed capital formation	0.87	1.09	1.08	1.49	1.70	2.16	2.49	3.43	5.16	5.52	3.57	3.54	2.69	2.81
22. Other capital expenditure	:	1.12	1.05	0.58	0.28	0.34	0.22	0.32	0.89	0.59	0.57	0.64	0.63	0.64
23. Total expenditure	9.27	17.87	17.90	18.09	18.89	20.90	24.02	27.80	34.37	41.66	39.95	39.65	40.27	43.00
24. Tax burden	7.41	13.77	13.93	14.77	16.01	17.72	20.54	24.35	29.32	33.65	26.87	26.54	27.98	30.34
25. Net lending (+) or net borrowing (-)	-0.41	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.00	-3.66	-8.40	-7.76	-6.83	-7.04

Table 23B

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	12.0	12.6	12.2	12.4	11.7	11.1	11.0	11.1	11.5	11.4	11.4	11.9	12.2	12.6
2. Current taxes on income and wealth	8.4	8.4	7.8	7.5	8.0	8.7	9.0	9.6	9.2	9.3	6.0	5.2	5.3	5.4
3. Social contributions	7.2	9.4	9.0	8.6	8.5	8.7	8.4	8.7	8.9	9.3	12.1	11.6	11.4	11.6
4. Of which actual social contributions	7.2	9.4	8.9	8.6	8.5	8.4	8.1	8.4	8.6	9.0	11.7	11.1	10.9	11.2
5. Other current revenue, including sales	5.4	5.4	4.1	3.8	3.3	2.9	3.6	2.7	2.7	2.8	3.2	3.9	3.9	3.9
6. Total current revenue	32.9	35.8	33.1	32.4	31.5	31.3	32.0	32.1	32.3	33.0	32.8	32.6	32.8	33.4
7. Government consumption expenditure	24.5	22.8	21.4	20.9	19.9	19.4	18.7	19.3	17.9	19.3	21.9	21.6	21.0	20.9
8. Collective consumption	14.2	11.4	10.2	9.8	9.5	9.3	8.7	9.3	8.2	8.7	9.0	9.3	9.0	8.6
9. Social transfers in kind	10.3	11.4	11.2	11.1	10.4	10.1	10.1	10.0	9.7	10.6	12.9	12.2	12.0	12.3
10. Compensation of employees	9.6	12.1	11.7	11.4	10.8	10.8	10.3	10.4	9.9	10.8	12.9	12.6	12.0	11.8
11. Intermediate consumption	9.0	7.3	6.1	6.4	6.0	5.7	5.7	5.9	5.3	5.7	5.8	5.9	6.0	6.0
12. Social transfers other than in kind	8.1	10.7	10.5	9.3	9.1	9.0	8.6	8.5	9.1	11.0	15.2	13.7	13.5	13.6
13. Social transfers in kind via market produ	1.6	1.4	1.3	1.5	1.5	1.5	1.8	1.7	1.6	1.7	2.0	2.0	2.0	2.0
14. Interest	0.3	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.2	1.9	2.2	2.6
15. Subsidies	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.7	1.1	1.1	1.1
16. Other current expenditure	0.1	0.1	0.4	0.2	0.2	0.7	1.7	1.1	1.2	1.3	1.4	1.1	1.2	1.2
17. Total current expenditure	29.9	34.2	32.4	30.7	29.7	29.3	29.6	29.1	28.7	31.9	39.1	38.2	38.0	38.5
18. Gross saving	3.0	1.5	0.7	1.6	1.8	2.0	2.4	3.0	3.6	1.1	-6.3	-5.6	-5.2	-5.1
19. Capital transfers received	:	0.1	0.1	0.5	0.4	0.5	0.8	1.0	1.5	1.1	1.7	1.7	1.6	1.6
20. Total revenue	32.9	35.9	33.2	32.9	31.9	31.8	32.8	33.1	33.8	34.1	34.5	34.3	34.4	35.0
21. Gross fixed capital formation	3.2	2.4	2.2	2.9	3.0	3.4	3.4	4.1	5.2	4.9	3.9	3.8	2.8	2.7
22. Other capital expenditure	:	2.4	2.2	1.1	0.5	0.5	0.3	0.4	0.9	0.5	0.6	0.7	0.7	0.6
23. Total expenditure	34.4	39.1	36.8	34.7	33.2	33.3	33.3	33.6	34.8	37.4	43.6	42.7	41.5	41.8
24. Tax burden	27.5	30.1	28.6	28.4	28.1	28.3	28.5	29.4	29.7	30.2	29.4	28.6	28.8	29.5
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-3.6	-1.9	-1.3	-1.5	-0.5	-0.4	-1.0	-3.3	-9.2	-8.4	-7.0	-6.9

Table 23C

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

Lithuania

(LTL; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	20.3	-3.9	3.2	8.9	3.2	3.9	14.7	15.6	23.8	12.1	-18.0	5.9	6.8	9.1
2. Current taxes on income and wealth	19.1	-3.5	-1.5	2.4	16.5	20.2	19.0	22.4	14.5	14.5	-47.0	-12.9	7.3	7.8
3. Social contributions	33.5	6.3	1.4	3.4	8.0	11.9	11.8	18.8	21.4	18.6	6.5	-3.0	2.7	7.7
4. Of which actual social contributions	33.5	6.3	1.4	3.4	8.0	8.4	11.6	18.8	21.3	18.4	6.5	-3.0	2.7	7.8
5. Other current revenue, including sales	40.5	10.8	-17.7	-0.9	-6.8	-2.3	40.9	-13.3	19.7	19.0	-6.7	23.9	4.0	4.6
6. Total current revenue	26.2	0.7	-1.5	4.7	6.3	9.5	17.5	15.2	20.0	15.2	-18.3	0.9	5.1	7.9
7. Government consumption expenditure	24.6	-0.2	0.1	4.5	3.8	7.5	11.1	18.2	10.5	21.9	-6.6	-0.3	2.0	5.1
8. Collective consumption	21.8	17.4	-4.7	2.8	5.4	8.4	7.2	22.6	5.3	19.8	-14.8	5.0	1.0	1.0
9. Social transfers in kind	28.5	-13.3	5.0	6.1	2.4	6.7	14.6	14.5	15.2	23.7	0.1	-3.9	2.8	8.1
10. Compensation of employees	35.7	-5.2	2.6	3.9	4.2	10.2	9.4	16.3	13.2	22.6	-1.8	-0.7	0.0	3.4
11. Intermediate consumption	18.8	9.8	-11.7	12.2	3.7	3.9	14.6	19.5	6.1	22.9	-17.1	4.0	5.6	6.8
12. Social transfers other than in kind	31.4	-1.4	5.0	-5.9	7.4	9.1	9.5	13.3	28.5	35.8	13.3	-8.5	3.7	6.3
13. Social transfers in kind via market products	42.7	-16.6	-2.9	20.6	10.8	8.9	43.7	5.7	13.6	23.4	-4.9	-2.0	5.0	10.0
14. Interest	200.6	23.9	-7.8	-7.1	3.7	-17.5	-0.7	4.3	13.7	6.8	53.1	53.4	24.3	25.3
15. Subsidies	44.1	-21.0	14.0	0.5	8.1	-3.0	12.9	14.2	57.9	-13.6	-21.2	69.8	3.2	3.2
16. Other current expenditure 1)	0.0	-0.4	0.3	-0.3	0.0	0.5	1.0	-0.5	0.0	0.1	0.1	-0.3	0.1	0.0
17. Total current expenditure	31.9	-2.0	0.6	1.6	5.7	8.8	15.9	12.9	17.7	25.5	0.7	-0.9	4.1	7.1
18. Gross saving 1)	-1.3	0.9	-0.8	0.9	0.1	0.2	0.5	0.6	0.6	-2.6	-7.4	0.7	0.3	0.2
19. Capital transfers received	:	-10.3	52.1	347.8	-6.8	24.3	101.4	45.5	71.1	-14.4	22.2	4.6	0.0	0.0
20. Total revenue	26.2	0.7	-1.4	5.8	6.2	9.7	18.7	15.9	21.6	13.9	-17.0	1.1	4.9	7.5
21. Gross fixed capital formation	-7.9	-3.5	-0.4	38.1	13.5	27.4	15.0	37.9	50.6	6.9	-35.2	-1.0	-23.9	4.3
22. Other capital expenditure 1)	:	1.5	-0.3	-1.0	-0.6	0.0	-0.2	0.1	0.5	-0.4	0.1	0.1	0.0	0.0
23. Total expenditure	32.3	2.0	0.2	1.1	4.5	10.6	15.0	15.7	23.6	21.2	-4.1	-0.7	1.6	6.8
24. Tax burden	23.4	-0.9	1.2	6.0	8.5	10.7	15.9	18.5	20.4	14.8	-20.2	-1.2	5.4	8.4
25. Net lending (+) or net borrowing (-) 1)	-1.7	-0.4	-0.3	1.7	0.6	-0.3	1.0	0.1	-0.6	-2.3	-5.9	0.8	1.3	0.2

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.4	1.0	3.3	9.2	8.4	7.0	6.9
2. Interest payments (% of GDP)	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.2	1.9	2.2	2.6
3. Implicit interest rate 2)	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.4	6.5	6.4	6.2	6.5
4. Nominal GDP growth rate	-2.5	4.2	6.3	7.1	9.4	10.1	14.9	14.9	19.2	13.0	-17.9	1.4	4.6	5.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.4	1.0	3.3	9.2	8.4	7.0	6.9
6. Contribution of nominal GDP growth	0.4	-0.9	-1.4	-1.5	-1.9	-1.9	-2.5	-2.4	-2.9	-1.9	3.4	-0.4	-1.7	-2.3
7. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.8	-2.7	1.3	0.0	0.0	1.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.4	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.3	2.6	7.9	6.5	4.8	4.2
9. Snow-ball effect	1.9	0.8	0.1	-0.2	-0.7	-1.0	-1.7	-1.7	-2.2	-1.3	4.6	1.4	0.6	0.3
10. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.8	-2.7	1.3	0.0	0.0	1.0

(% of GDP)

11. Change in gross debt 5)	6.2	1.0	-0.6	-0.8	-1.2	-1.7	-1.0	-0.4	-1.1	-1.3	13.9	7.9	5.4	5.5
12. Level of gross debt (end of year)	22.7	23.7	23.1	22.3	21.1	19.4	18.4	18.0	16.9	15.6	29.5	37.4	42.8	48.3

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 24A

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

Hungary

(Mrd HUF)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	1003	2177	2343	2568	2957	3331	3415	3561	3976	4153	4258	4460	4683	5030
2. Current taxes on income and wealth	493	1288	1531	1730	1789	1860	1984	2218	2585	2802	2549	2644	2239	2084
3. Social contributions	851	1749	1971	2213	2383	2559	2781	2997	3465	3668	3412	3238	3484	3289
4. Of which actual social contributions	847	1739	1961	2202	2369	2539	2760	2975	3444	3645	3388	3215	3460	3266
5. Other current revenue, including sales	330	579	677	684	736	965	968	1125	1145	1280	1426	1428	1284	1343
6. Total current revenue	2678	5793	6522	7196	7865	8716	9148	9900	11170	11904	11644	11771	11691	11745
7. Government consumption expenditure	1339	2811	3224	3798	4393	4636	4966	5432	5390	5778	5793	5856	5941	6190
8. Collective consumption	629	1357	1555	1796	1988	2067	2180	2439	2475	2639	2653	2702	2742	2863
9. Social transfers in kind	710	1454	1669	2002	2404	2569	2786	2993	2915	3139	3140	3155	3199	3328
10. Compensation of employees	677	1415	1690	2098	2487	2613	2773	2889	2921	3083	2943	2996	2918	3034
11. Intermediate consumption	457	888	991	1114	1251	1328	1413	1663	1695	1907	2003	2023	2104	2207
12. Social transfers other than in kind	867	1675	1912	2281	2612	2884	3204	3554	3870	4215	4234	4264	4462	4672
13. Social transfers in kind via market produ	139	339	388	461	521	614	711	845	727	738	774	681	654	670
14. Interest	509	696	716	694	773	916	914	922	1039	1108	1203	1108	1076	1108
15. Subsidies	125	219	262	299	278	330	298	340	355	300	253	245	243	253
16. Other current expenditure	63	221	257	331	341	462	539	641	666	623	668	608	819	860
17. Total current expenditure	2837	5453	6215	7278	8263	9147	9851	10855	11273	11975	12077	11926	12276	12804
18. Gross saving	-159	340	307	-82	-398	-432	-703	-955	-102	-71	-433	-155	-584	-1058
19. Capital transfers received	18	55	78	84	82	88	138	216	216	167	368	415	493	537
20. Total revenue	2696	5848	6601	7279	7947	8804	9286	10116	11387	12071	12012	12186	12184	12282
21. Gross fixed capital formation	11	433	566	845	658	734	873	1050	904	769	797	955	895	937
22. Other capital expenditure	350	359	439	694	391	260	306	425	484	328	295	346	367	397
23. Total expenditure	3198	6246	7220	8817	9312	10141	11030	12330	12661	13072	13169	13227	13538	14138
24. Tax burden	2347	5210	5844	6512	7127	7787	8244	8842	10109	10711	10282	10412	10479	10484
25. Net lending (+) or net borrowing (-)	-502	-398	-619	-1537	-1365	-1338	-1744	-2214	-1274	-1001	-1156	-1040	-1354	-1855

Table 24B

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	17.5	16.3	15.3	14.9	15.7	16.0	15.5	15.0	15.7	15.5	16.3	16.5	16.4	16.7
2. Current taxes on income and wealth	8.6	9.6	10.0	10.0	9.5	8.9	9.0	9.3	10.2	10.5	9.8	9.8	7.8	6.9
3. Social contributions	14.8	13.1	12.9	12.8	12.7	12.3	12.7	12.6	13.7	13.7	13.1	12.0	12.2	10.9
4. Of which actual social contributions	14.7	13.0	12.8	12.8	12.6	12.2	12.6	12.5	13.6	13.6	13.0	11.9	12.1	10.8
5. Other current revenue, including sales	5.8	4.3	4.4	4.0	3.9	4.6	4.4	4.7	4.5	4.8	5.5	5.3	4.5	4.5
6. Total current revenue	46.6	43.3	42.6	41.8	41.7	41.9	41.6	41.7	44.1	44.5	44.7	43.5	40.9	39.0
7. Government consumption expenditure	23.3	21.0	21.1	22.0	23.3	22.3	22.6	22.9	21.3	21.6	22.2	21.7	20.8	20.5
8. Collective consumption	11.0	10.2	10.2	10.4	10.6	9.9	9.9	10.3	9.8	9.9	10.2	10.0	9.6	9.5
9. Social transfers in kind	12.4	10.9	10.9	11.6	12.8	12.3	12.7	12.6	11.5	11.7	12.1	11.7	11.2	11.0
10. Compensation of employees	11.8	10.6	11.0	12.2	13.2	12.5	12.6	12.2	11.5	11.5	11.3	11.1	10.2	10.1
11. Intermediate consumption	7.9	6.6	6.5	6.5	6.6	6.4	6.4	7.0	6.7	7.1	7.7	7.5	7.4	7.3
12. Social transfers other than in kind	15.1	12.5	12.5	13.2	13.9	13.9	14.6	15.0	15.3	15.8	16.3	15.8	15.6	15.5
13. Social transfers in kind via market produ	2.4	2.5	2.5	2.7	2.8	2.9	3.2	3.6	2.9	2.8	3.0	2.5	2.3	2.2
14. Interest	8.9	5.2	4.7	4.0	4.1	4.4	4.2	3.9	4.1	4.1	4.6	4.1	3.8	3.7
15. Subsidies	2.2	1.6	1.7	1.7	1.5	1.6	1.4	1.4	1.4	1.1	1.0	0.9	0.8	0.8
16. Other current expenditure	1.1	1.7	1.7	1.9	1.8	2.2	2.5	2.7	2.6	2.3	2.6	2.2	2.9	2.9
17. Total current expenditure	49.4	40.8	40.6	42.2	43.9	43.9	44.8	45.7	44.5	44.8	46.4	44.1	43.0	42.5
18. Gross saving	-2.8	2.5	2.0	-0.5	-2.1	-2.1	-3.2	-4.0	-0.4	-0.3	-1.7	-0.6	-2.0	-3.5
19. Capital transfers received	0.3	0.4	0.5	0.5	0.4	0.4	0.6	0.9	0.9	0.6	1.4	1.5	1.7	1.8
20. Total revenue	46.9	43.7	43.1	42.2	42.2	42.3	42.3	42.6	45.0	45.1	46.1	45.1	42.6	40.8
21. Gross fixed capital formation	0.2	3.2	3.7	4.9	3.5	3.5	4.0	4.4	3.6	2.9	3.1	3.5	3.1	3.1
22. Other capital expenditure	6.1	2.7	2.9	4.0	2.1	1.2	1.4	1.8	1.9	1.2	1.1	1.3	1.3	1.3
23. Total expenditure	55.7	46.7	47.2	51.2	49.4	48.7	50.2	52.0	50.0	48.9	50.5	48.9	47.4	46.9
24. Tax burden	40.8	39.0	38.2	37.8	37.8	37.4	37.5	37.3	39.9	40.0	39.5	38.5	36.7	34.8
25. Net lending (+) or net borrowing (-)	-8.7	-3.0	-4.0	-8.9	-7.2	-6.4	-7.9	-9.3	-5.0	-3.7	-4.4	-3.8	-4.7	-6.2

Table 24C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	17.8	16.7	7.7	9.6	15.1	12.6	2.5	4.3	11.7	4.5	2.5	4.7	5.0	7.4
2. Current taxes on income and wealth	30.3	19.8	18.9	13.0	3.4	4.0	6.7	11.8	16.5	8.4	-9.0	3.7	-15.3	-7.0
3. Social contributions	14.4	15.1	12.7	12.3	7.7	7.4	8.7	7.8	15.6	5.8	-7.0	-5.1	7.6	-5.6
4. Of which actual social contributions	14.4	15.2	12.8	12.3	7.5	7.2	8.7	7.8	15.8	5.8	-7.0	-5.1	7.6	-5.6
5. Other current revenue, including sales	38.8	9.7	16.9	1.0	7.6	31.2	0.3	16.2	1.8	11.9	11.3	0.2	-10.1	4.6
6. Total current revenue	21.6	16.1	12.6	10.3	9.3	10.8	5.0	8.2	12.8	6.6	-2.2	1.1	-0.7	0.5
7. Government consumption expenditure	15.7	13.2	14.7	17.8	15.7	5.5	7.1	9.4	-0.8	7.2	0.3	1.1	1.4	4.2
8. Collective consumption	15.5	14.0	14.6	15.5	10.7	4.0	5.5	11.8	1.5	6.6	0.5	1.8	1.5	4.4
9. Social transfers in kind	15.9	12.6	14.8	19.9	20.1	6.8	8.5	7.4	-2.6	7.7	0.0	0.5	1.4	4.0
10. Compensation of employees	12.2	13.9	19.4	24.1	18.6	5.0	6.1	4.2	1.1	5.5	-4.5	1.8	-2.6	4.0
11. Intermediate consumption	12.6	10.5	11.6	12.5	12.3	6.1	6.4	17.7	1.9	12.5	5.0	1.0	4.0	4.9
12. Social transfers other than in kind	8.6	10.3	14.2	19.3	14.5	10.4	11.1	11.0	8.9	8.9	0.4	0.7	4.7	4.7
13. Social transfers in kind via market products	28.6	9.9	14.6	18.6	13.0	18.0	15.7	18.9	-14.0	1.6	4.9	-12.0	-4.0	2.5
14. Interest	26.5	-13.9	2.9	-3.0	11.3	18.6	-0.3	0.9	12.6	6.7	8.6	-7.9	-2.9	3.0
15. Subsidies	17.4	-0.5	19.3	14.3	-7.0	18.7	-9.7	14.1	4.4	-15.4	-15.7	-3.0	-1.0	4.0
16. Other current expenditure 1)	0.2	0.2	0.0	0.2	-0.1	0.4	0.2	0.2	-0.1	-0.3	0.2	-0.3	0.6	0.0
17. Total current expenditure	15.6	7.5	14.0	17.1	13.5	10.7	7.7	10.2	3.9	6.2	0.9	-1.3	2.9	4.3
18. Gross saving 1)	2.4	3.3	-0.5	-2.5	-1.6	0.0	-1.1	-0.8	3.6	0.1	-1.4	1.1	-1.5	-1.5
19. Capital transfers received	81.1	17.2	42.6	6.9	-2.0	7.2	56.8	56.7	0.1	-22.7	120.0	12.9	18.6	9.0
20. Total revenue	22.0	16.2	12.9	10.3	9.2	10.8	5.5	8.9	12.6	6.0	-0.5	1.4	0.0	0.8
21. Gross fixed capital formation	835.8	29.3	30.6	49.2	-22.1	11.5	19.0	20.3	-13.9	-15.0	3.6	19.9	-6.3	4.7
22. Other capital expenditure 1)	-3.0	0.5	0.2	1.2	-2.0	-0.8	0.1	0.4	0.1	-0.7	-0.1	0.1	0.0	0.0
23. Total expenditure	12.6	10.3	15.6	22.1	5.6	8.9	8.8	11.8	2.7	3.2	0.7	0.4	2.4	4.4
24. Tax burden	19.2	16.9	12.2	11.4	9.5	9.3	5.9	7.2	14.3	6.0	-4.0	1.3	0.6	0.0
25. Net lending (+) or net borrowing (-) 1)	4.4	2.4	-1.1	-4.9	1.7	0.8	-1.5	-1.4	4.3	1.3	-0.7	0.6	-0.9	-1.4

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	5.4	3.0	4.0	8.9	7.2	6.4	7.9	9.3	5.0	3.7	4.4	3.8	4.7	6.2
2. Interest payments (% of GDP)	6.9	5.2	4.7	4.0	4.1	4.4	4.2	3.9	4.1	4.1	4.6	4.1	3.8	3.7
3. Implicit interest rate 2)	12.9	10.0	9.8	8.7	8.1	8.3	7.4	6.8	6.7	6.6	6.2	5.4	5.1	4.8
4. Nominal GDP growth rate	11.4	14.9	14.5	12.6	9.3	10.5	5.5	8.0	6.7	5.7	-2.6	3.8	5.7	5.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.4	3.0	4.0	8.9	7.2	6.4	7.9	9.3	5.0	3.7	4.4	3.8	4.7	6.2
6. Contribution of nominal GDP growth	-6.1	-7.7	-7.0	-5.8	-4.7	-5.6	-3.1	-4.6	-4.1	-3.5	1.9	-2.9	-4.2	-4.1
7. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.0	-0.3	-0.8	1.0	-0.5

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-1.5	-2.2	-0.6	4.9	3.1	2.0	3.8	5.4	0.9	-0.4	-0.2	-0.3	1.0	2.5
9. Snow-ball effect	0.8	-2.5	-2.3	-1.8	-0.6	-1.2	1.1	-0.7	0.0	0.6	6.6	1.2	-0.4	-0.4
10. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.0	-0.3	-0.8	1.0	-0.5

(% of GDP)

11. Change in gross debt 5)	0.0	-4.9	-2.9	3.6	2.7	0.8	2.8	3.9	0.4	6.2	6.1	0.1	1.5	1.5
12. Level of gross debt (end of year)	59.8	54.9	52.0	55.6	58.3	59.1	61.8	65.7	66.1	72.3	78.4	78.5	80.1	81.6

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 25A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Poland****(Mrd PLN)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	47.9	94.0	97.4	106.6	111.0	119.0	133.7	150.5	166.3	180.6	172.7	187.7	205.1	222.1
2. Current taxes on income and wealth	39.5	53.3	49.1	54.6	54.5	59.9	68.7	79.9	100.6	109.7	100.0	98.8	106.3	114.7
3. Social contributions	38.2	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.4	159.5	169.0	182.5
4. Of which actual social contributions	38.2	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.4	159.5	169.0	182.5
5. Other current revenue, including sales	20.2	40.0	49.5	51.8	50.7	50.7	57.9	61.3	60.9	63.2	66.2	67.1	68.3	67.2
6. Total current revenue	145.8	283.6	300.5	317.7	324.1	343.6	381.4	420.8	468.4	498.1	491.3	513.1	548.7	586.4
7. Government consumption expenditure	63.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	211.6	236.1	247.8	263.2	270.3	279.3
8. Collective consumption	24.8	54.0	58.0	61.9	65.6	71.4	78.4	85.6	93.6	102.7	104.5	106.8	109.2	112.2
9. Social transfers in kind	38.2	75.8	81.5	82.7	87.2	91.3	99.3	108.1	118.0	133.4	143.3	156.4	161.0	167.1
10. Compensation of employees	35.9	75.1	83.3	87.0	90.0	93.0	98.8	104.1	113.2	127.3	137.6	142.5	145.9	151.2
11. Intermediate consumption	21.6	44.3	47.2	49.1	50.9	53.5	57.3	63.6	70.6	78.8	75.3	85.1	87.9	90.5
12. Social transfers other than in kind	57.2	119.2	132.0	137.3	142.8	148.3	153.9	161.3	166.9	179.1	197.8	210.4	217.5	225.1
13. Social transfers in kind via market produ	6.1	14.4	14.8	15.4	16.8	19.3	18.6	22.6	23.7	26.5	29.4	30.8	32.5	34.8
14. Interest	19.4	22.5	24.3	23.4	25.1	25.5	27.5	28.1	27.2	28.3	34.3	39.4	44.1	48.5
15. Subsidies	3.2	3.4	3.3	2.9	2.8	5.7	5.6	6.1	7.2	8.0	7.8	8.1	8.7	9.4
16. Other current expenditure	4.0	5.1	4.9	10.3	10.7	12.6	21.9	28.0	30.6	33.0	31.5	35.5	37.6	41.4
17. Total current expenditure	147.4	284.0	309.9	325.3	339.0	357.9	383.7	413.9	439.4	481.0	513.6	551.9	574.1	600.8
18. Gross saving	-1.6	-0.4	-9.4	-7.7	-14.9	-14.3	-2.3	6.9	29.1	17.1	-22.3	-38.8	-25.3	-14.4
19. Capital transfers received	0.2	-0.4	-0.1	-0.1	0.4	0.7	5.7	5.7	5.9	6.0	7.9	27.7	37.7	38.0
20. Total revenue	146.0	283.3	300.4	317.5	324.5	344.3	387.1	426.5	474.3	504.0	499.2	540.7	586.4	624.5
21. Gross fixed capital formation	11.1	17.8	26.5	27.8	28.1	31.0	33.5	41.4	49.0	58.5	70.1	87.6	99.0	101.9
22. Other capital expenditure	2.5	4.0	5.1	4.7	9.6	5.1	10.0	9.7	8.1	11.4	12.9	13.7	13.6	18.1
23. Total expenditure	160.9	305.8	341.5	357.9	376.7	394.1	427.2	465.0	496.4	550.9	596.5	653.1	686.7	720.8
24. Tax burden	125.6	243.8	250.1	264.9	272.5	293.8	325.0	361.3	409.7	437.5	427.3	445.3	479.6	518.3
25. Net lending (+) or net borrowing (-)	-14.9	-22.5	-41.1	-40.3	-52.2	-49.8	-40.1	-38.5	-22.1	-46.8	-97.3	-112.3	-100.3	-96.4

Table 25B

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	14.2	12.6	12.5	13.2	13.2	12.9	13.6	14.2	14.1	14.2	12.8	13.3	13.6	13.7
2. Current taxes on income and wealth	11.7	7.2	6.3	6.7	6.5	6.5	7.0	7.5	8.6	8.6	7.4	7.0	7.0	7.1
3. Social contributions	11.3	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.3	11.3	11.3	11.2	11.3
4. Of which actual social contributions	11.3	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.3	11.3	11.3	11.2	11.3
5. Other current revenue, including sales	6.0	5.4	6.4	6.4	6.0	5.5	5.9	5.8	5.2	5.0	4.9	4.7	4.5	4.2
6. Total current revenue	43.2	38.1	38.5	39.3	38.4	37.2	38.8	39.7	39.8	39.1	36.6	36.3	36.4	36.3
7. Government consumption expenditure	18.7	17.4	17.9	17.9	18.1	17.6	18.1	18.3	18.0	18.5	18.4	18.6	17.9	17.3
8. Collective consumption	7.3	7.3	7.4	7.7	7.8	7.7	8.0	8.1	8.0	8.0	7.8	7.6	7.2	6.9
9. Social transfers in kind	11.3	10.2	10.5	10.2	10.3	9.9	10.1	10.2	10.0	10.5	10.7	11.1	10.7	10.3
10. Compensation of employees	10.7	10.1	10.7	10.8	10.7	10.1	10.0	9.8	9.6	10.0	10.2	10.1	9.7	9.3
11. Intermediate consumption	6.4	6.0	6.1	6.1	6.0	5.8	5.8	6.0	6.0	6.2	5.6	6.0	5.8	5.6
12. Social transfers other than in kind	17.0	16.0	16.9	17.0	16.9	16.0	15.7	15.2	14.2	14.0	14.7	14.9	14.4	13.9
13. Social transfers in kind via market produ	1.8	1.9	1.9	1.9	2.0	2.1	1.9	2.1	2.0	2.1	2.2	2.2	2.2	2.2
14. Interest	5.7	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.5	2.8	2.9	3.0
15. Subsidies	0.9	0.5	0.4	0.4	0.3	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
16. Other current expenditure	1.2	0.7	0.6	1.3	1.3	1.4	2.2	2.6	2.6	2.6	2.3	2.5	2.5	2.6
17. Total current expenditure	43.7	38.2	39.8	40.2	40.2	38.7	39.0	39.0	37.3	37.7	38.2	39.0	38.0	37.2
18. Gross saving	-0.5	-0.1	-1.2	-1.0	-1.8	-1.5	-0.2	0.7	2.5	1.3	-1.7	-2.7	-1.7	-0.9
19. Capital transfers received	0.1	0.0	0.0	0.0	0.0	0.1	0.6	0.5	0.5	0.5	0.6	2.0	2.5	2.4
20. Total revenue	43.3	38.1	38.5	39.3	38.5	37.2	39.4	40.2	40.3	39.5	37.2	38.2	38.9	38.6
21. Gross fixed capital formation	3.3	2.4	3.4	3.4	3.3	3.4	3.4	3.9	4.2	4.6	5.2	6.2	6.6	6.3
22. Other capital expenditure	0.7	0.5	0.7	0.6	1.1	0.6	1.0	0.9	0.7	0.9	1.0	1.0	0.9	1.1
23. Total expenditure	47.7	41.1	43.8	44.3	44.7	42.6	43.4	43.9	42.2	43.2	44.4	46.2	45.5	44.6
24. Tax burden	37.3	32.8	32.1	32.8	32.3	31.8	33.1	34.1	34.8	34.3	31.8	31.5	31.8	32.1
25. Net lending (+) or net borrowing (-)	-4.4	-3.0	-5.3	-5.0	-6.2	-5.4	-4.1	-3.6	-1.9	-3.7	-7.2	-7.9	-6.6	-6.0

Table 25C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	27.3	3.8	3.7	9.5	4.1	7.1	12.4	12.6	10.5	8.6	-4.4	8.7	9.3	8.3
2. Current taxes on income and wealth	21.0	3.8	-7.8	11.0	-0.1	9.8	14.7	16.4	25.9	9.1	-8.9	-1.3	7.6	7.9
3. Social contributions	28.5	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	5.4	4.6	6.0	8.0
4. Of which actual social contributions	28.5	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	5.4	4.6	6.0	8.0
5. Other current revenue, including sales	9.1	11.4	23.8	4.7	-2.2	0.1	14.2	5.8	-0.6	3.8	4.8	1.4	1.7	-1.7
6. Total current revenue	23.4	5.3	5.9	5.7	2.0	6.0	11.0	10.3	11.3	6.3	-1.4	4.4	7.0	6.9
7. Government consumption expenditure	22.5	11.9	7.4	3.7	5.7	6.4	9.3	9.0	9.2	11.6	4.9	6.2	2.7	3.4
8. Collective consumption	26.4	10.5	7.3	6.8	5.9	8.8	9.9	9.1	9.4	9.7	1.8	2.2	2.3	2.7
9. Social transfers in kind	20.0	12.9	7.5	1.5	5.4	4.6	8.8	8.9	9.2	13.1	7.4	9.2	3.0	3.8
10. Compensation of employees	23.3	11.4	10.9	4.4	3.5	3.3	6.2	5.3	8.7	12.5	8.1	3.6	2.4	3.6
11. Intermediate consumption	31.2	9.7	6.6	3.9	3.6	5.3	7.1	10.8	11.1	11.6	-4.3	13.0	3.2	3.0
12. Social transfers other than in kind	26.0	6.3	10.8	4.0	4.0	3.9	3.8	4.8	3.4	7.3	10.4	6.4	3.3	3.5
13. Social transfers in kind via market products	3.7	26.8	3.2	3.4	9.5	14.9	-3.7	21.3	5.2	11.5	11.0	5.0	5.3	7.2
14. Interest	-0.4	14.4	8.1	-4.0	7.3	1.7	7.9	2.3	-3.4	4.2	20.9	14.9	12.0	10.0
15. Subsidies	27.3	1.4	-4.3	-10.9	-3.9	101.7	-2.2	10.5	17.7	10.2	-1.8	3.8	6.8	8.8
16. Other current expenditure 1)	0.1	0.1	-0.1	0.7	0.0	0.1	0.9	0.4	0.0	0.0	-0.2	0.2	0.0	0.1
17. Total current expenditure	22.0	9.9	9.1	5.0	4.2	5.6	7.2	7.9	6.2	9.5	6.8	7.4	4.0	4.7
18. Gross saving 1)	0.5	-1.7	-1.2	0.3	-0.8	0.2	1.3	0.9	1.8	-1.1	-3.0	-1.1	1.1	0.8
19. Capital transfers received	6607.1	43.6	-71.6	8.8	-418.0	92.1	745.1	-0.3	2.8	1.4	32.5	250.5	36.1	1.0
20. Total revenue	33.5	5.3	6.0	5.7	2.2	6.1	12.4	10.2	11.2	6.3	-1.0	8.3	8.4	6.5
21. Gross fixed capital formation	37.1	-23.6	49.0	5.3	0.8	10.5	8.0	23.7	18.3	19.3	19.8	25.0	13.0	3.0
22. Other capital expenditure 1)	4.1	0.1	0.1	-0.1	0.6	-0.6	0.5	-0.1	-0.2	0.2	0.1	0.0	-0.1	0.2
23. Total expenditure	33.9	7.5	11.7	4.8	5.3	4.6	8.4	8.9	6.8	11.0	8.3	9.5	5.1	5.0
24. Tax burden	25.7	4.4	2.6	5.9	2.9	7.8	10.6	11.1	13.4	6.8	-2.3	4.2	7.7	8.1
25. Net lending (+) or net borrowing (-) 1)	-0.5	-0.7	-2.2	0.3	-1.2	0.8	1.3	0.4	1.7	-1.8	-3.6	-0.7	1.3	0.7

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.2	7.9	6.6	6.0
2. Interest payments (% of GDP)	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.5	2.8	2.9	3.0
3. Implicit interest rate 2)	8.4	8.5	8.9	8.0	7.4	6.4	6.5	6.1	5.4	5.4	5.7	5.8	5.6	5.6
4. Nominal GDP growth rate	10.8	11.8	4.7	3.7	4.3	9.7	6.4	7.8	11.0	8.4	5.3	5.2	6.7	7.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.2	7.9	6.6	6.0
6. Contribution of nominal GDP growth	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.7	-3.5	-2.4	-2.5	-3.5	-3.8
7. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.0	-0.8	-1.5	0.3

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.6	0.0	2.1	2.1	3.2	2.6	1.3	1.0	-0.4	1.5	4.7	5.2	3.7	3.0
9. Snow-ball effect	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.8	-2.4	-1.3	0.2	0.3	-0.6	-0.8
10. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.0	-0.8	-1.5	0.3

(% of GDP)

11. Change in gross debt 5)	0.7	-2.8	0.8	4.6	4.9	-1.4	1.4	0.6	-2.8	2.1	3.8	4.6	1.6	2.4
12. Level of gross debt (end of year)	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.7	45.0	47.1	50.9	55.5	57.2	59.6

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	0.7	9.8	13.3	17.7	24.2	29.0	37.2	44.2	51.3	60.3	53.7	61.2	65.8	71.4
2. Current taxes on income and wealth	0.8	5.6	7.5	8.8	11.8	15.7	15.4	20.7	27.9	34.6	32.4	29.9	33.2	38.6
3. Social contributions	0.6	9.3	13.2	16.9	19.5	23.9	29.6	35.6	43.6	52.0	51.3	49.3	51.1	53.6
4. Of which actual social contributions	0.6	9.0	12.9	16.3	18.8	22.8	27.9	33.7	40.8	48.6	47.6	45.8	47.4	49.8
5. Other current revenue, including sales	0.3	2.6	4.4	6.8	7.4	10.3	10.5	13.9	16.6	19.9	20.0	25.8	25.0	31.0
6. Total current revenue	2.4	27.4	38.5	50.1	63.0	79.0	92.8	114.4	139.4	166.7	157.4	166.3	175.1	194.6
7. Government consumption expenditure	1.0	14.1	19.1	22.9	38.1	40.3	50.2	58.0	67.3	90.0	90.8	85.0	85.8	89.7
8. Collective consumption	0.5	7.2	8.6	10.2	19.4	19.6	24.1	28.1	32.2	42.6	39.5	36.9	37.2	39.0
9. Social transfers in kind	0.5	7.0	10.6	12.7	18.7	20.7	26.1	29.9	35.1	47.4	51.3	48.1	48.6	50.8
10. Compensation of employees	0.5	6.4	9.8	12.9	16.1	20.1	25.3	31.9	39.1	52.6	53.2	49.0	47.8	57.3
11. Intermediate consumption	0.5	7.6	9.0	10.7	13.3	15.5	20.3	22.4	26.4	37.0	34.5	35.7	31.8	26.6
12. Social transfers other than in kind	0.7	7.8	11.5	14.1	16.7	21.6	25.6	30.4	38.3	53.3	63.5	68.1	68.8	71.9
13. Social transfers in kind via market produ	0.1	0.7	0.7	0.5	2.0	1.9	2.1	2.6	2.4	3.1	2.9	3.0	3.1	3.2
14. Interest	0.1	3.2	4.0	3.7	3.2	3.7	3.6	2.9	3.1	3.8	7.6	9.7	10.5	11.0
15. Subsidies	0.3	1.4	1.5	2.4	2.8	3.7	4.3	6.1	5.6	4.6	3.8	3.7	3.0	2.7
16. Other current expenditure	0.1	0.4	1.4	1.9	2.4	4.1	1.9	3.3	7.4	7.0	6.0	8.0	8.2	11.3
17. Total current expenditure	2.3	27.6	37.9	46.4	56.5	70.6	83.0	99.6	122.3	161.4	171.6	177.2	173.0	184.0
18. Gross saving	0.2	-0.3	0.6	3.7	6.5	8.4	9.7	14.8	17.1	5.4	-14.2	-10.9	2.1	10.6
19. Capital transfers received	0.0	0.1	0.1	0.1	0.1	1.0	0.9	0.4	0.5	0.6	1.8	2.0	0.7	0.9
20. Total revenue	2.5	27.4	38.6	50.2	63.1	80.0	93.7	114.8	140.0	167.3	159.2	168.3	175.8	195.5
21. Gross fixed capital formation	0.3	2.8	3.2	5.1	6.9	7.5	11.2	17.6	23.6	29.1	26.1	24.8	25.2	27.6
22. Other capital expenditure	0.0	0.8	1.6	1.8	2.6	5.0	2.9	5.3	4.9	6.4	3.9	3.8	4.0	4.4
23. Total expenditure	2.6	31.2	42.7	53.2	66.0	83.0	97.1	122.5	150.8	196.8	201.6	205.8	202.2	216.0
24. Tax burden	2.1	24.5	33.7	42.7	54.8	67.5	80.5	98.3	121.2	144.8	135.1	137.7	147.2	160.6
25. Net lending (+) or net borrowing (-)	-0.2	-3.8	-4.1	-3.0	-3.0	-3.0	-3.3	-7.7	-10.8	-29.5	-42.4	-37.5	-26.5	-20.5

Table 26B**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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	9.9	12.2	11.3	11.6	12.3	11.7	12.9	12.8	12.3	11.7	10.9	12.0	12.1	12.0
2. Current taxes on income and wealth	11.3	7.0	6.4	5.8	6.0	6.4	5.3	6.0	6.7	6.7	6.6	5.8	6.1	6.5
3. Social contributions	8.4	11.4	11.2	11.1	9.9	9.7	10.3	10.3	10.5	10.1	10.4	9.6	9.4	9.0
4. Of which actual social contributions	8.2	11.1	10.9	10.7	9.5	9.2	9.7	9.8	9.8	9.4	9.7	8.9	8.7	8.4
5. Other current revenue, including sales	4.5	3.2	3.7	4.4	3.8	4.2	3.6	4.0	4.0	3.9	4.1	5.0	4.6	5.2
6. Total current revenue	34.1	33.8	32.6	32.9	31.9	31.9	32.1	33.2	33.5	32.4	32.0	32.5	32.2	32.8
7. Government consumption expenditure	14.0	17.5	16.2	15.1	19.3	16.3	17.4	16.8	16.2	17.5	18.5	16.6	15.8	15.1
8. Collective consumption	7.0	8.9	7.3	6.7	9.8	7.9	8.3	8.2	7.7	8.3	8.0	7.2	6.8	6.6
9. Social transfers in kind	7.0	8.6	9.0	8.3	9.4	8.4	9.0	8.7	8.4	9.2	10.4	9.4	8.9	8.6
10. Compensation of employees	7.1	7.9	8.3	8.5	8.2	8.1	8.7	9.3	9.4	10.2	10.8	9.6	8.8	9.7
11. Intermediate consumption	6.5	9.4	7.6	7.1	6.7	6.2	7.0	6.5	6.4	7.2	7.0	7.0	5.8	4.5
12. Social transfers other than in kind	9.5	9.7	9.7	9.3	8.4	8.7	8.9	8.8	9.2	10.4	12.9	13.3	12.6	12.1
13. Social transfers in kind via market produ	1.4	0.9	0.6	0.3	1.0	0.8	0.7	0.8	0.6	0.6	0.6	0.6	0.6	0.5
14. Interest	1.7	3.9	3.4	2.5	1.6	1.5	1.2	0.8	0.7	0.7	1.6	1.9	1.9	1.8
15. Subsidies	3.7	1.8	1.3	1.6	1.4	1.5	1.5	1.8	1.3	0.9	0.8	0.7	0.5	0.5
16. Other current expenditure	1.8	0.5	1.2	1.2	1.2	1.7	0.7	1.0	1.8	1.4	1.2	1.6	1.5	1.9
17. Total current expenditure	31.6	34.1	32.1	30.5	28.6	28.5	28.7	28.9	29.4	31.4	34.9	34.6	31.8	31.0
18. Gross saving	2.5	-0.3	0.5	2.4	3.3	3.4	3.4	4.3	4.1	1.0	-2.9	-2.1	0.4	1.8
19. Capital transfers received	0.3	0.1	0.1	0.1	0.0	0.4	0.3	0.1	0.1	0.1	0.4	0.4	0.1	0.1
20. Total revenue	34.4	33.9	32.7	33.0	32.0	32.3	32.4	33.3	33.6	32.5	32.4	32.9	32.3	32.9
21. Gross fixed capital formation	4.4	3.4	2.7	3.4	3.5	3.0	3.9	5.1	5.7	5.6	5.3	4.8	4.6	4.6
22. Other capital expenditure	0.5	1.0	1.3	1.2	1.3	2.0	1.0	1.5	1.2	1.2	0.8	0.7	0.7	0.7
23. Total expenditure	36.5	38.6	36.2	35.0	33.5	33.6	33.6	35.5	36.2	38.2	41.0	40.2	37.2	36.4
24. Tax burden	29.5	30.2	28.6	28.1	27.7	27.3	27.9	28.5	29.1	28.1	27.5	26.9	27.1	27.1
25. Net lending (+) or net borrowing (-)	-2.1	-4.7	-3.5	-2.0	-1.5	-1.2	-1.2	-2.2	-2.6	-5.7	-8.6	-7.3	-4.9	-3.5

Table 26C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	41.1	46.3	35.4	32.5	37.1	19.9	28.3	18.5	16.3	17.4	-10.9	14.0	7.5	8.5
2. Current taxes on income and wealth	38.3	31.4	32.6	17.0	34.7	33.0	-2.1	34.8	34.6	24.0	-6.2	-7.8	11.0	16.2
3. Social contributions	42.0	47.6	43.1	27.6	15.6	22.3	24.1	20.1	22.6	19.1	-1.4	-3.7	3.5	5.0
4. Of which actual social contributions	41.6	47.7	43.9	26.4	14.9	21.6	22.4	20.6	21.4	19.0	-2.1	-3.7	3.5	5.0
5. Other current revenue, including sales	25.8	38.4	69.2	52.8	10.2	38.9	1.7	32.7	18.9	19.8	0.7	29.0	-3.2	24.1
6. Total current revenue	38.4	42.6	40.7	30.1	25.8	25.3	17.5	23.3	21.9	19.6	-5.6	5.6	5.3	11.2
7. Government consumption expenditure	43.7	47.3	35.2	19.7	66.3	5.8	24.5	15.7	16.0	33.6	0.9	-6.3	0.9	4.6
8. Collective consumption	30.2	66.1	19.1	19.5	90.0	0.7	23.3	16.6	14.7	32.1	-7.2	-6.5	0.7	4.7
9. Social transfers in kind	57.2	31.9	51.9	19.9	47.3	11.1	25.7	14.9	17.3	35.0	8.3	-6.2	1.0	4.5
10. Compensation of employees	44.6	42.4	53.4	32.2	24.7	24.7	25.5	26.4	22.4	34.7	1.1	-8.0	-2.5	20.0
11. Intermediate consumption	44.6	44.5	17.6	19.4	24.0	16.1	31.1	10.5	18.0	40.0	-6.6	3.4	-11.1	-16.1
12. Social transfers other than in kind	47.2	36.9	46.4	23.2	18.1	29.7	18.7	18.4	26.3	39.1	19.2	7.2	1.0	4.5
13. Social transfers in kind via market produc	55.8	27.7	1.4	-29.3	293.5	-6.1	12.1	22.3	-8.7	29.0	-5.0	4.0	1.0	5.0
14. Interest	69.0	14.6	26.6	-7.4	-15.6	15.8	-2.5	-19.4	8.3	23.2	99.1	26.5	8.5	4.5
15. Subsidies	55.2	66.3	3.1	63.6	13.0	34.8	15.0	42.8	-8.4	-18.8	-17.3	-1.0	-20.0	-10.0
16. Other current expenditure 1)	-0.9	0.1	0.7	0.0	0.0	0.4	-1.0	0.3	0.8	-0.4	-0.1	0.3	-0.1	0.4
17. Total current expenditure	44.7	38.7	37.2	22.3	21.8	24.9	17.7	20.0	22.8	31.9	6.4	3.2	-2.4	6.4
18. Gross saving 1)	-1.5	1.0	0.8	2.0	0.9	0.1	0.0	0.9	-0.2	-3.1	-3.9	0.8	2.5	1.4
19. Capital transfers received	-100.0	349.8	25.2	-15.2	-0.3	956.3	-7.8	-61.4	43.2	15.6	196.1	13.0	-65.0	25.0
20. Total revenue	37.1	42.9	40.6	30.0	25.7	26.8	17.2	22.5	21.9	19.5	-4.8	5.7	4.4	11.2
21. Gross fixed capital formation	40.9	208.8	15.6	58.4	35.8	7.7	49.4	57.7	33.7	23.4	-10.2	-4.8	1.7	9.2
22. Other capital expenditure 1)	0.1	-0.5	0.3	-0.2	0.2	0.7	-1.0	0.5	-0.4	0.1	-0.5	-0.1	0.0	0.0
23. Total expenditure	44.7	44.3	36.8	24.6	24.1	25.7	16.9	26.2	23.1	30.6	2.4	2.1	-1.7	6.8
24. Tax burden	40.2	43.1	37.9	26.7	28.1	23.3	19.2	22.1	23.3	19.5	-6.7	2.5	6.9	9.1
25. Net lending (+) or net borrowing (-) 1)	-1.6	-0.3	1.2	1.5	0.5	0.3	0.1	-1.1	-0.4	-3.1	-2.9	1.3	2.5	1.4

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.6	5.7	8.6	7.3	4.9	3.5
2. Interest payments (% of GDP)	5.0	3.9	3.4	2.5	1.6	1.5	1.2	0.8	0.7	0.7	1.6	1.9	1.9	1.8
3. Implicit interest rate 2)	44.8	26.7	22.2	12.3	8.4	8.6	7.7	6.3	7.3	7.3	11.1	8.3	6.7	6.0
4. Nominal GDP growth rate	48.9	46.7	45.6	28.9	29.9	25.3	16.8	19.3	20.7	23.7	-4.6	4.3	6.2	9.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.6	5.7	8.6	7.3	4.9	3.5
6. Contribution of nominal GDP growth	-5.5	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.4	0.6	-1.0	-1.8	-2.8
7. Stock-flow adjustment 3)	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.3	-2.5	1.2	0.2	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.6	0.7	0.1	-0.5	-0.1	-0.3	-0.1	1.4	1.8	5.0	7.1	5.4	2.9	1.6
9. Snow-ball effect	-0.5	-3.0	-3.6	-3.3	-4.1	-2.9	-1.5	-1.7	-1.4	-1.7	2.2	0.9	0.2	-0.9
10. Stock-flow adjustment 3)	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.3	-2.5	1.2	0.2	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	4.9	0.8	3.3	-0.9	-3.4	-2.8	-3.0	-3.4	0.2	0.8	10.5	6.5	3.1	0.7
12. Level of gross debt (end of year)	21.7	22.5	25.7	24.9	21.5	18.7	15.8	12.4	12.6	13.4	23.9	30.4	33.4	34.1

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 27A

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

Sweden

(Mrd SEK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	276	360	374	398	417	432	452	485	517	575	580	611	638	660
2. Current taxes on income and wealth	355	509	486	475	511	554	608	654	663	635	604	620	653	680
3. Social contributions	232	297	297	286	290	296	297	287	308	288	268	276	284	296
4. Of which actual social contributions	222	291	291	279	282	290	291	281	302	281	261	269	277	288
5. Other current revenue, including sales	175	159	156	158	163	167	185	189	213	227	215	220	226	233
6. Total current revenue	1039	1325	1313	1318	1380	1448	1542	1615	1702	1724	1667	1727	1801	1869
7. Government consumption expenditure	482	585	617	659	694	705	725	765	797	837	864	893	923	950
8. Collective consumption	150	185	179	186	194	197	198	208	215	226	235	246	258	270
9. Social transfers in kind	332	400	438	473	499	508	527	557	583	611	629	647	665	680
10. Compensation of employees	296	345	365	384	408	421	432	446	466	473	474	482	493	510
11. Intermediate consumption	192	210	222	231	236	238	246	263	270	287	299	311	321	323
12. Social transfers other than in kind	365	384	393	411	445	459	466	474	469	476	508	533	544	538
13. Social transfers in kind via market produ	38	58	63	74	78	77	80	85	91	98	108	111	114	116
14. Interest	97	78	66	69	51	42	45	47	54	53	28	31	33	36
15. Subsidies	66	36	34	36	37	36	39	44	44	47	46	47	48	49
16. Other current expenditure	43	71	67	68	76	82	87	96	99	119	119	125	131	138
17. Total current expenditure	1097	1183	1211	1272	1331	1355	1395	1455	1493	1551	1581	1640	1684	1710
18. Gross saving	-57	142	102	45	49	93	147	161	209	172	86	87	117	159
19. Capital transfers received	4	4	4	5	4	5	3	2	2	2	2	2	2	2
20. Total revenue	1043	1329	1318	1322	1385	1453	1545	1617	1704	1726	1669	1729	1803	1871
21. Gross fixed capital formation	70	63	68	76	75	78	83	90	96	105	112	115	117	120
22. Other capital expenditure	10	2	3	5	5	2	7	4	4	-1	5	5	5	5
23. Total expenditure	1177	1248	1282	1353	1411	1436	1485	1549	1592	1655	1698	1759	1806	1835
24. Tax burden	868	1175	1165	1164	1221	1285	1360	1429	1488	1497	1451	1511	1579	1640
25. Net lending (+) or net borrowing (-)	-134	81	36	-31	-26	17	60	69	111	71	-29	-30	-3	36

Table 27B

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	15.3	15.9	15.9	16.3	16.4	16.2	16.3	16.5	16.5	17.9	18.7	18.4	18.2	18.2
2. Current taxes on income and wealth	19.6	22.5	20.7	19.4	20.1	20.8	22.0	22.2	21.2	19.7	19.4	18.7	18.7	18.7
3. Social contributions	12.8	13.1	12.6	11.7	11.4	11.1	10.7	9.8	9.9	9.0	8.6	8.3	8.1	8.1
4. Of which actual social contributions	12.3	12.9	12.4	11.4	11.1	10.9	10.5	9.6	9.7	8.8	8.4	8.1	7.9	7.9
5. Other current revenue, including sales	9.7	7.0	6.6	6.5	6.4	6.3	6.7	6.4	6.8	7.1	6.9	6.6	6.5	6.4
6. Total current revenue	57.4	58.5	55.9	53.9	54.2	54.4	55.7	54.9	54.4	53.6	53.6	52.0	51.5	51.5
7. Government consumption expenditure	26.6	25.8	26.3	27.0	27.3	26.5	26.2	26.0	25.5	26.0	27.8	26.9	26.4	26.1
8. Collective consumption	8.3	8.2	7.6	7.6	7.6	7.4	7.1	7.1	6.9	7.0	7.6	7.4	7.4	7.4
9. Social transfers in kind	18.3	17.7	18.7	19.4	19.6	19.1	19.0	18.9	18.6	19.0	20.2	19.5	19.0	18.7
10. Compensation of employees	16.3	15.2	15.5	15.7	16.0	15.8	15.6	15.1	14.9	14.7	15.2	14.5	14.1	14.1
11. Intermediate consumption	10.6	9.3	9.4	9.4	9.3	9.0	8.9	8.9	8.7	8.9	9.6	9.3	9.2	8.9
12. Social transfers other than in kind	20.2	17.0	16.7	16.8	17.5	17.2	16.8	16.1	15.0	14.8	16.3	16.0	15.5	14.8
13. Social transfers in kind via market produ	2.1	2.6	2.7	3.0	3.1	2.9	2.9	2.9	2.9	3.0	3.5	3.3	3.2	3.2
14. Interest	5.4	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.7	1.7	0.9	0.9	0.9	1.0
15. Subsidies	3.6	1.6	1.5	1.5	1.5	1.4	1.4	1.5	1.4	1.4	1.5	1.4	1.4	1.3
16. Other current expenditure	2.4	3.1	2.9	2.8	3.0	3.1	3.1	3.2	3.2	3.7	3.8	3.8	3.8	3.8
17. Total current expenditure	60.6	52.2	51.6	52.1	52.3	50.9	50.4	49.4	47.8	48.3	50.9	49.3	48.1	47.1
18. Gross saving	-3.2	6.3	4.4	1.9	1.9	3.5	5.3	5.5	6.7	5.4	2.8	2.6	3.3	4.4
19. Capital transfers received	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	0.1
20. Total revenue	57.6	58.7	56.1	54.1	54.4	54.6	55.8	54.9	54.5	53.7	53.7	52.0	51.5	51.5
21. Gross fixed capital formation	3.9	2.8	2.9	3.1	2.9	2.9	3.0	3.0	3.1	3.3	3.6	3.5	3.3	3.3
22. Other capital expenditure	0.6	0.1	0.1	0.2	0.2	0.1	0.3	0.1	0.1	0.0	0.2	0.1	0.1	0.1
23. Total expenditure	65.0	55.1	54.6	55.4	55.4	54.0	53.6	52.6	50.9	51.5	54.6	52.9	51.6	50.5
24. Tax burden	47.9	51.9	49.6	47.7	48.0	48.3	49.1	48.5	47.6	46.6	46.7	45.5	45.1	45.2
25. Net lending (+) or net borrowing (-)	-7.4	3.6	1.5	-1.3	-1.0	0.6	2.2	2.3	3.6	2.2	-0.9	-0.9	-0.1	1.0

Table 27C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	5.8	-5.7	3.9	6.4	4.7	3.5	4.7	7.3	6.6	11.1	0.9	5.5	4.3	3.6
2. Current taxes on income and wealth	7.5	10.2	-4.5	-2.3	7.5	8.5	9.8	7.5	1.4	-4.3	-4.9	2.7	5.2	4.2
3. Social contributions	10.4	16.4	-0.1	-3.7	1.3	2.2	0.4	-3.3	7.3	-6.6	-6.8	2.8	3.2	4.0
4. Of which actual social contributions	10.7	15.6	-0.2	-3.9	1.0	2.6	0.4	-3.3	7.3	-6.9	-7.0	2.8	3.2	4.0
5. Other current revenue, including sales	-2.2	1.3	-1.7	1.4	3.1	2.2	10.9	2.3	12.9	6.3	-5.0	2.0	2.9	2.9
6. Total current revenue	6.1	5.5	-0.9	0.3	4.8	4.9	6.5	4.7	5.4	1.3	-3.3	3.6	4.3	3.8
7. Government consumption expenditure	4.9	2.4	5.4	6.8	5.2	1.6	2.9	5.5	4.2	5.0	3.2	3.4	3.3	2.9
8. Collective consumption	4.8	4.4	-3.3	4.0	4.3	1.3	0.5	5.4	3.0	5.5	3.7	4.8	4.8	4.8
9. Social transfers in kind	4.9	1.5	9.5	7.9	5.6	1.8	3.8	5.6	4.6	4.8	3.0	2.9	2.8	2.2
10. Compensation of employees	5.6	5.0	5.8	5.2	6.2	3.2	2.5	3.3	4.5	1.4	0.2	1.9	2.3	3.4
11. Intermediate consumption	0.3	-1.1	5.7	4.2	2.3	0.8	3.3	7.1	2.7	6.1	4.2	3.8	3.3	0.6
12. Social transfers other than in kind	-2.2	1.8	2.3	4.4	8.3	3.2	1.6	1.6	-1.1	1.5	6.7	5.0	2.0	-1.0
13. Social transfers in kind via market products	8.3	19.7	8.9	16.3	5.5	-1.1	4.0	6.3	6.3	8.2	9.9	3.0	2.5	2.0
14. Interest	0.2	-5.0	-16.1	4.7	-26.2	-16.7	6.1	5.0	14.4	-1.7	-46.7	8.0	6.8	11.3
15. Subsidies	-11.2	-13.6	-5.0	5.1	3.9	-3.2	7.7	11.5	2.1	4.8	-0.2	1.7	1.6	1.6
16. Other current expenditure 1)	-0.2	-0.5	-0.3	-0.1	0.2	0.1	0.1	0.1	-0.1	0.5	0.1	-0.1	0.0	0.0
17. Total current expenditure	0.3	1.2	2.3	5.1	4.6	1.8	2.9	4.3	2.6	3.9	1.9	3.7	2.7	1.6
18. Gross saving 1)	3.3	2.2	-1.9	-2.5	0.1	1.5	1.8	0.1	1.2	-1.3	-2.6	-0.1	0.7	1.0
19. Capital transfers received	-21.2	13.3	6.6	15.6	-10.8	6.0	-29.2	-31.8	-3.4	-0.2	0.6	0.0	1.0	1.0
20. Total revenue	6.0	5.5	-0.9	0.4	4.7	4.9	6.4	4.7	5.3	1.3	-3.3	3.6	4.3	3.8
21. Gross fixed capital formation	-8.5	-4.3	8.4	10.7	-1.0	4.6	5.7	8.3	6.8	9.4	6.3	3.0	2.0	2.5
22. Other capital expenditure 1)	-0.5	-0.2	0.0	0.1	0.0	-0.1	0.2	-0.1	0.0	-0.2	0.2	0.0	0.0	0.0
23. Total expenditure	-1.1	0.7	2.7	5.5	4.3	1.8	3.4	4.3	2.8	4.0	2.6	3.6	2.6	1.6
24. Tax burden	7.5	6.0	-0.9	-0.1	4.9	5.2	5.8	5.1	4.1	0.6	-3.1	3.8	4.4	3.9
25. Net lending (+) or net borrowing (-) 1)	4.2	2.7	-2.1	-2.8	0.2	1.7	1.5	0.2	1.2	-1.4	-3.1	0.0	0.8	1.1

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	7.4	-3.6	-1.5	1.3	1.0	-0.6	-2.2	-2.3	-3.6	-2.2	0.9	0.9	0.1	-1.0
2. Interest payments (% of GDP)	5.4	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.7	1.7	0.9	0.9	0.9	1.0
3. Implicit interest rate 2)	8.0	5.7	5.5	5.4	4.0	3.2	3.4	3.4	4.1	4.2	2.3	2.3	2.5	2.7
4. Nominal GDP growth rate	7.8	5.9	3.7	4.1	4.1	4.6	4.1	6.3	6.2	2.8	-3.3	7.0	5.2	3.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	7.4	-3.6	-1.5	1.3	1.0	-0.6	-2.2	-2.3	-3.6	-2.2	0.9	0.9	0.1	-1.0
6. Contribution of nominal GDP growth	-5.2	-3.6	-1.9	-2.1	-2.1	-2.3	-2.0	-3.0	-2.6	-1.1	1.3	-2.7	-2.0	-1.4
7. Stock-flow adjustment 3)	-2.4	-3.9	4.1	-1.0	0.6	1.6	3.9	0.1	1.2	1.5	1.5	-0.2	1.0	0.9

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.0	-7.1	-4.3	-1.6	-1.0	-2.2	-3.8	-3.9	-5.3	-3.8	0.0	0.0	-0.9	-2.0
9. Snow-ball effect	0.1	-0.1	0.9	0.7	-0.1	-0.7	-0.3	-1.4	-0.9	0.6	2.2	-1.8	-1.0	-0.4
10. Stock-flow adjustment 3)	-2.4	-3.9	4.1	-1.0	0.6	1.6	3.9	0.1	1.2	1.5	1.5	-0.2	1.0	0.9

(% of GDP)

11. Change in gross debt 5)	-0.2	-11.1	0.7	-1.8	-0.4	-1.3	-0.2	-5.2	-5.0	-1.8	3.7	-2.0	-0.9	-1.5
12. Level of gross debt (end of year)	72.2	53.2	53.9	52.1	51.7	50.4	50.2	45.0	40.0	38.2	41.9	39.9	38.9	37.5

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 28A

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

United Kingdom

(Mrd GBP)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	7.6	11.7	30.4	46.2	66.4	91.2	129.3	166.9	175.6	173.4	163.4	186.7	199.7	209.6
2. Current taxes on income and wealth	9.4	19.3	36.5	60.9	95.0	109.7	160.5	223.5	232.8	241.6	219.6	229.1	241.6	258.7
3. Social contributions	3.5	8.5	17.5	29.7	41.7	54.0	74.0	110.7	115.7	121.6	119.4	123.9	127.4	133.0
4. Of which actual social contributions	3.1	7.7	15.6	26.7	37.7	48.5	66.2	103.4	107.7	113.7	110.9	115.6	122.4	127.7
5. Other current revenue, including sales	:	:	:	:	19.4	21.8	27.4	44.7	49.6	52.5	52.9	50.2	53.7	56.4
6. Total current revenue	:	:	:	:	222.4	276.7	391.3	545.8	573.6	589.0	555.3	589.9	622.4	657.7
7. Government consumption expenditure	10.6	23.6	49.7	74.2	111.1	141.8	180.4	284.8	294.6	314.8	327.2	341.5	344.2	341.1
8. Collective consumption	5.3	10.8	24.0	35.6	49.3	59.5	71.6	112.0	111.9	120.2	119.0	124.8	125.9	124.7
9. Social transfers in kind	5.2	12.8	25.7	38.6	61.8	82.3	108.8	172.8	182.7	194.6	208.2	216.7	218.3	216.4
10. Compensation of employees	6.6	15.2	29.9	43.6	64.7	77.7	94.8	149.3	153.6	160.0	168.6	172.6	176.9	180.2
11. Intermediate consumption	:	8.6	21.7	34.4	46.6	66.7	92.0	156.3	164.1	178.2	185.3	196.4	197.0	192.8
12. Social transfers other than in kind	5.0	10.8	27.5	50.2	67.0	110.3	123.0	167.1	178.4	189.9	210.3	219.7	227.2	233.0
13. Social transfers in kind via market produ	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	2.2	4.3	11.4	18.4	20.9	26.2	26.7	26.9	30.9	33.1	27.9	39.0	45.6	49.9
15. Subsidies	1.0	3.4	5.0	6.1	3.9	4.5	4.3	9.1	9.3	9.0	9.4	9.9	9.6	9.3
16. Other current expenditure	:	:	:	:	6.9	13.3	24.0	39.8	41.2	42.1	46.2	45.6	46.5	47.2
17. Total current expenditure	:	:	:	:	210.0	298.6	364.7	548.4	577.5	612.4	647.7	684.5	703.9	713.4
18. Gross saving	4.1	1.6	0.7	0.4	12.4	-21.9	26.6	-2.5	-3.8	-23.3	-92.4	-94.6	-81.5	-55.7
19. Capital transfers received	0.4	0.3	0.6	1.1	1.7	1.8	2.7	4.9	5.5	24.8	6.5	1.9	-1.5	-2.3
20. Total revenue	24.6	46.9	97.9	156.0	224.1	278.5	394.0	550.8	579.1	613.8	561.8	591.9	620.9	655.3
21. Gross fixed capital formation	2.6	5.0	6.0	8.1	13.2	14.6	11.6	24.1	26.7	32.9	37.8	35.4	28.6	26.4
22. Other capital expenditure	1.1	1.6	2.7	3.5	11.2	8.7	-17.2	14.1	13.2	40.8	34.4	24.3	19.0	17.2
23. Total expenditure	23.8	52.4	111.1	176.1	234.4	321.9	359.1	586.5	617.4	686.1	719.9	744.2	751.5	757.0
24. Tax burden	21.2	39.3	88.3	138.2	208.3	260.9	364.1	501.8	524.6	556.9	502.7	535.9	567.5	599.1
25. Net lending (+) or net borrowing (-)	0.9	-4.8	-7.5	-10.1	-10.3	-43.4	34.9	-35.8	-38.3	-72.3	-158.1	-152.3	-130.6	-101.7

Table 28B

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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	13.2	11.0	13.0	12.8	11.6	12.4	13.2	12.6	12.5	12.0	11.7	12.8	13.2	13.3
2. Current taxes on income and wealth	16.3	18.0	15.6	16.8	16.7	15.0	16.4	16.8	16.6	16.7	15.8	15.7	15.9	16.4
3. Social contributions	6.0	7.9	7.5	8.2	7.3	7.4	7.6	8.3	8.2	8.4	8.6	8.5	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	7.7	7.9	8.0	7.9	8.1	8.1
5. Other current revenue, including sales	:	:	:	:	3.4	3.0	2.8	3.4	3.5	3.6	3.8	3.4	3.5	3.6
6. Total current revenue	:	:	:	:	39.0	37.7	40.1	41.1	40.8	40.7	39.9	40.5	41.0	41.6
7. Government consumption expenditure	18.3	22.1	21.3	20.5	19.5	19.3	18.5	21.4	21.0	21.8	23.5	23.4	22.7	21.6
8. Collective consumption	9.3	10.1	10.3	9.9	8.6	8.1	7.3	8.4	8.0	8.3	8.5	8.6	8.3	7.9
9. Social transfers in kind	9.1	12.0	11.0	10.7	10.8	11.2	11.1	13.0	13.0	13.5	15.0	14.9	14.4	13.7
10. Compensation of employees	11.4	14.2	12.8	12.0	11.3	10.6	9.7	11.2	10.9	11.1	12.1	11.9	11.7	11.4
11. Intermediate consumption	:	8.0	9.3	9.5	8.2	9.1	9.4	11.8	11.7	12.3	13.3	13.5	13.0	12.2
12. Social transfers other than in kind	8.7	10.1	11.8	13.9	11.7	15.0	12.6	12.6	12.7	13.1	15.1	15.1	15.0	14.7
13. Social transfers in kind via market produ	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	3.8	4.1	4.9	5.1	3.7	3.6	2.7	2.0	2.2	2.3	2.0	2.7	3.0	3.2
15. Subsidies	1.7	3.2	2.2	1.7	0.7	0.6	0.4	0.7	0.7	0.6	0.7	0.7	0.6	0.6
16. Other current expenditure	:	:	:	:	1.2	1.8	2.5	3.0	2.9	2.9	3.3	3.1	3.1	3.0
17. Total current expenditure	:	:	:	:	36.8	40.7	37.3	41.3	41.1	42.4	46.5	47.0	46.4	45.1
18. Gross saving	7.1	1.5	0.3	0.1	2.2	-3.0	2.7	-0.2	-0.3	-1.6	-6.6	-6.5	-5.4	-3.5
19. Capital transfers received	0.7	0.3	0.2	0.3	0.3	0.2	0.3	0.4	0.4	1.7	0.5	0.1	-0.1	-0.1
20. Total revenue	42.7	44.0	42.0	43.1	39.3	38.0	40.3	41.5	41.2	42.5	40.3	40.6	40.9	41.5
21. Gross fixed capital formation	4.5	4.7	2.6	2.2	2.3	2.0	1.2	1.8	1.9	2.3	2.7	2.4	1.9	1.7
22. Other capital expenditure	1.8	1.5	1.2	1.0	2.0	1.2	-1.8	1.1	0.9	2.8	2.5	1.7	1.2	1.1
23. Total expenditure	41.2	49.1	47.6	48.7	41.1	43.9	36.8	44.2	43.9	47.5	51.7	51.1	49.5	47.9
24. Tax burden	36.8	36.8	37.9	38.2	36.5	35.6	37.3	37.8	37.3	38.5	36.1	36.8	37.4	37.9
25. Net lending (+) or net borrowing (-)	1.5	-4.5	-3.2	-2.8	-1.8	-5.9	3.6	-2.7	-2.7	-5.0	-11.4	-10.5	-8.6	-6.4

Table 28C

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	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	2.4	22.3	28.9	4.8	2.9	5.3	5.7	5.6	5.2	-1.3	-5.7	14.3	6.9	5.0
2. Current taxes on income and wealth	8.1	30.7	23.5	10.6	11.8	10.7	7.6	10.7	4.1	3.8	-9.1	4.3	5.5	7.1
3. Social contributions	8.5	37.9	22.3	7.6	4.2	4.6	6.9	5.5	4.5	5.1	-1.8	3.8	2.9	4.3
4. Of which actual social contributions	7.3	38.0	21.6	8.1	3.2	5.5	6.7	6.0	4.2	5.5	-2.5	4.3	5.9	4.3
5. Other current revenue, including sales	:	:	:	:	-9.6	3.0	3.3	11.1	10.8	5.9	0.8	-5.0	6.9	5.0
6. Total current revenue	:	:	:	:	5.5	7.0	6.5	8.1	5.1	2.7	-5.7	6.2	5.5	5.7
7. Government consumption expenditure	13.8	37.9	25.7	5.5	11.3	3.9	7.2	6.4	3.5	6.8	3.9	4.4	0.8	-0.9
8. Collective consumption	13.5	36.8	25.3	6.4	10.9	3.5	8.4	4.2	-0.1	7.4	-1.0	4.9	0.8	-0.9
9. Social transfers in kind	14.1	38.9	26.1	4.7	11.6	4.2	6.4	7.9	5.7	6.5	7.0	4.1	0.8	-0.9
10. Compensation of employees	17.9	39.8	26.1	5.2	10.0	3.1	6.3	5.5	2.8	4.2	5.4	2.4	2.5	1.9
11. Intermediate consumption	:	33.1	24.8	4.5	13.8	5.2	8.9	9.0	5.0	8.6	4.0	6.0	0.3	-2.2
12. Social transfers other than in kind	10.2	31.8	22.6	9.0	9.6	3.8	3.2	3.5	6.8	6.5	10.7	4.5	3.4	2.5
13. Social transfers in kind via market products	:	:	:	:	-	-	-	-	-	-	-	-	-	-
14. Interest	4.6	18.1	25.0	9.0	-0.3	14.9	1.5	1.6	15.1	7.1	-15.8	39.9	16.9	9.4
15. Subsidies	5.9	16.8	19.1	-0.3	-12.0	-6.6	6.8	19.7	2.4	-2.7	4.4	5.2	-3.7	-3.0
16. Other current expenditure 1)	:	:	:	:	-0.2	-0.1	0.2	-0.1	-0.1	0.0	0.4	-0.2	-0.1	-0.1
17. Total current expenditure	:	:	:	:	8.6	4.6	6.0	5.6	5.3	6.0	5.8	5.7	2.8	1.3
18. Gross saving 1)	-1.8	-1.3	0.2	0.4	-1.1	0.9	0.2	0.9	-0.1	-1.3	-5.0	0.1	1.1	1.8
19. Capital transfers received	3.0	-19.4	19.6	28.1	11.4	-3.2	19.6	-1.7	10.5	354.3	-73.7	-70.6	-178.4	55.2
20. Total revenue	6.7	27.1	24.9	7.7	5.5	7.0	6.6	8.0	5.1	6.0	-8.5	5.3	4.9	5.5
21. Gross fixed capital formation	6.0	14.7	10.1	5.9	14.4	-0.9	-3.2	170.9	10.8	23.3	14.8	-6.4	-19.2	-7.6
22. Other capital expenditure 1)	-0.5	0.0	0.1	-0.3	1.3	0.1	-2.3	-0.9	-0.1	1.9	-0.4	-0.8	-0.4	-0.2
23. Total expenditure	9.4	29.7	23.5	6.2	12.5	4.6	-0.6	6.0	5.3	11.1	4.9	3.4	1.0	0.7
24. Tax burden	4.6	28.6	22.5	8.1	8.1	8.5	6.6	8.0	4.5	6.2	-9.7	6.5	5.9	5.6
25. Net lending (+) or net borrowing (-) 1)	-1.1	-0.9	0.3	0.8	-2.6	0.9	2.7	0.7	0.0	-2.3	-6.4	0.9	1.9	2.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	5.9	-3.6	-0.5	2.1	3.4	3.4	3.4	2.7	2.7	5.0	11.4	10.5	8.6	6.4
2. Interest payments (% of GDP)	3.6	2.7	2.3	2.0	2.0	1.9	2.1	2.0	2.2	2.3	2.0	2.7	3.0	3.2
3. Implicit interest rate 2)	7.9	6.6	6.0	5.5	5.6	5.3	5.4	5.0	5.4	5.3	3.7	4.1	4.0	3.9
4. Nominal GDP growth rate	5.8	5.1	4.6	5.3	6.0	5.5	4.2	5.9	5.8	2.9	-3.7	4.6	4.3	4.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.9	-3.6	-0.5	2.1	3.4	3.4	3.4	2.7	2.7	5.0	11.4	10.5	8.6	6.4
6. Contribution of nominal GDP growth	-2.6	-2.1	-1.8	-1.9	-2.1	-2.1	-1.7	-2.4	-2.4	-1.3	2.0	-3.0	-3.2	-3.3
7. Stock-flow adjustment 3)	0.2	3.1	-1.0	-0.4	0.3	0.4	-0.1	0.6	0.7	3.9	2.7	2.2	0.2	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.3	-6.3	-2.8	0.1	1.4	1.5	1.3	0.7	0.5	2.7	9.3	7.8	5.6	3.3
9. Snow-ball effect	1.0	0.6	0.5	0.1	-0.1	-0.1	0.4	-0.4	-0.2	1.0	4.0	-0.3	-0.2	-0.1
10. Stock-flow adjustment 3)	0.2	3.1	-1.0	-0.4	0.3	0.4	-0.1	0.6	0.7	3.9	2.7	2.2	0.2	0.0

(% of GDP)

11. Change in gross debt 5)	3.5	-2.7	-3.3	-0.3	1.6	1.8	1.6	0.9	1.0	7.7	16.1	9.6	5.6	3.1
12. Level of gross debt (end of year)	51.2	41.0	37.7	37.5	39.0	40.9	42.5	43.4	44.5	52.1	68.2	77.8	83.5	86.6

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 29A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-27****(Mrd EUR)**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1174	1234	1258	1313	1338	1414	1483	1583	1670	1631	1518	1619	1693
2. Current taxes on income and wealth	1159	1262	1276	1270	1254	1315	1409	1549	1665	1641	1444	1495	1561
3. Social contributions	1215	1281	1323	1365	1409	1462	1518	1586	1660	1704	1661	1702	1757
4. Of which actual social contributions	1126	1188	1227	1264	1308	1359	1410	1477	1544	1587	1541	1581	1638
5. Other current revenue, including sales	347	363	395	395	388	407	433	465	496	517	503	514	528
6. Total current revenue	3895	4141	4251	4343	4389	4598	4843	5184	5490	5494	5126	5329	5540
7. Government consumption expenditure	1705	1820	1911	2029	2099	2197	2301	2419	2522	2607	2647	2731	2756
8. Collective consumption	697	742	770	809	833	883	913	952	983	1018	1025	1053	1067
9. Social transfers in kind	1008	1078	1141	1219	1266	1314	1389	1467	1540	1589	1622	1678	1689
10. Compensation of employees	912	967	1009	1061	1094	1142	1193	1241	1285	1313	1324	1355	1364
11. Intermediate consumption	496	539	565	608	622	663	703	746	785	807	811	851	856
12. Social transfers other than in kind	1367	1425	1486	1570	1617	1681	1741	1800	1867	1921	2012	2098	2143
13. Social transfers in kind via market produ	326	347	370	393	413	427	445	474	496	525	553	572	588
14. Interest	326	333	332	313	302	298	301	309	335	344	309	336	365
15. Subsidies	118	119	122	125	126	125	125	134	142	144	152	156	155
16. Other current expenditure	171	188	196	213	229	244	264	275	286	297	306	307	309
17. Total current expenditure	3716	3918	4079	4283	4402	4579	4774	4978	5197	5350	5467	5677	5781
18. Gross saving	179	222	172	59	-13	19	69	205	294	144	-340	-348	-241
19. Capital transfers received	38	38	36	43	70	62	65	56	55	73	56	46	55
20. Total revenue	3932	4179	4287	4386	4459	4660	4908	5239	5545	5566	5182	5375	5594
21. Gross fixed capital formation	200	209	227	231	244	254	250	291	320	335	342	344	326
22. Other capital expenditure	100	-5	118	122	127	132	157	143	135	175	174	180	134
23. Total expenditure	4016	4122	4424	4636	4773	4965	5180	5413	5651	5859	5982	6202	6242
24. Tax burden	:	3750	3821	3901	3968	4146	4360	4665	4938	4942	4558	4741	4953
25. Net lending (+) or net borrowing (-)	-84	57	-136	-251	-314	-305	-272	-173	-106	-293	-800	-827	-648

Table 29B

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))

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	13.7	13.4	13.1	13.2	13.2	13.3	13.4	13.5	13.5	13.1	12.9	13.2	13.4	13.4
2. Current taxes on income and wealth	13.5	13.7	13.3	12.8	12.4	12.4	12.7	13.2	13.4	13.1	12.3	12.2	12.3	12.5
3. Social contributions	14.1	13.9	13.8	13.7	13.9	13.8	13.7	13.6	13.4	13.6	14.1	13.9	13.9	13.8
4. Of which actual social contributions	13.1	12.9	12.8	12.7	12.9	12.8	12.7	12.6	12.5	12.7	13.1	12.9	12.9	12.8
5. Other current revenue, including sales	4.0	3.9	4.1	4.0	3.8	3.8	3.9	4.0	4.0	4.1	4.3	4.2	4.2	4.1
6. Total current revenue	45.3	45.0	44.3	43.6	43.4	43.3	43.7	44.3	44.3	44.0	43.5	43.5	43.7	43.7
7. Government consumption expenditure	19.8	19.8	19.9	20.4	20.7	20.7	20.8	20.7	20.3	20.9	22.5	22.3	21.7	21.2
8. Collective consumption	8.1	8.1	8.0	8.1	8.2	8.3	8.2	8.1	7.9	8.1	8.7	8.6	8.4	8.2
9. Social transfers in kind	11.7	11.7	11.9	12.3	12.5	12.4	12.5	12.5	12.4	12.7	13.8	13.7	13.3	13.0
10. Compensation of employees	10.6	10.5	10.5	10.7	10.8	10.8	10.8	10.6	10.4	10.5	11.2	11.1	10.8	10.5
11. Intermediate consumption	5.8	5.9	5.9	6.1	6.1	6.2	6.4	6.4	6.3	6.5	6.9	6.9	6.7	6.6
12. Social transfers other than in kind	15.9	15.5	15.5	15.8	16.0	15.8	15.7	15.4	15.1	15.4	17.1	17.1	16.9	16.6
13. Social transfers in kind via market produ	3.8	3.8	3.9	3.9	4.1	4.0	4.0	4.1	4.0	4.2	4.7	4.7	4.6	4.6
14. Interest	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.8	2.6	2.7	2.9	3.0
15. Subsidies	1.4	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2
16. Other current expenditure	2.0	2.0	2.0	2.1	2.3	2.3	2.4	2.4	2.3	2.4	2.6	2.5	2.4	2.4
17. Total current expenditure	43.3	42.5	42.5	43.0	43.5	43.1	43.1	42.5	41.9	42.8	46.4	46.3	45.6	44.9
18. Gross saving	2.1	2.4	1.8	0.6	-0.1	0.2	0.6	1.8	2.4	1.2	-2.9	-2.8	-1.9	-1.2
19. Capital transfers received	0.4	0.4	0.4	0.4	0.7	0.6	0.6	0.5	0.4	0.6	0.5	0.4	0.4	0.5
20. Total revenue	45.8	45.4	44.7	44.1	44.1	43.9	44.3	44.8	44.7	44.5	44.0	43.9	44.1	44.2
21. Gross fixed capital formation	2.3	2.3	2.4	2.3	2.4	2.4	2.3	2.5	2.6	2.7	2.9	2.8	2.6	2.4
22. Other capital expenditure	1.2	-0.1	1.2	1.2	1.3	1.2	1.4	1.2	1.1	1.4	1.5	1.5	1.1	1.0
23. Total expenditure	46.8	44.8	46.1	46.6	47.2	46.8	46.8	46.3	45.6	46.9	50.8	50.6	49.2	48.4
24. Tax burden	:	40.7	39.9	39.2	39.2	39.1	39.4	39.9	39.8	39.5	38.7	38.7	39.1	39.2
25. Net lending (+) or net borrowing (-)	-1.0	0.6	-1.4	-2.5	-3.1	-2.9	-2.5	-1.5	-0.9	-2.3	-6.8	-6.8	-5.1	-4.2

Table 29C

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

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Taxes on production and imports	7.6	5.1	1.9	4.4	1.9	5.7	4.9	6.7	5.5	-2.3	-6.9	6.7	4.6	3.8
2. Current taxes on income and wealth	7.2	9.0	1.0	-0.4	-1.2	4.8	7.2	9.9	7.5	-1.4	-12.0	3.5	4.5	4.9
3. Social contributions	4.7	5.5	3.3	3.2	3.2	3.8	3.8	4.5	4.6	2.7	-2.5	2.5	3.2	3.0
4. Of which actual social contributions	4.8	5.5	3.3	3.0	3.5	3.9	3.7	4.7	4.6	2.8	-2.9	2.6	3.6	3.1
5. Other current revenue, including sales	2.8	4.6	8.8	0.1	-1.7	4.8	6.4	7.5	6.6	4.3	-2.7	2.1	2.8	2.8
6. Total current revenue	6.1	6.3	2.7	2.2	1.1	4.8	5.3	7.0	5.9	0.1	-6.7	4.0	3.9	3.8
7. Government consumption expenditure	5.8	6.8	5.0	6.2	3.5	4.7	4.8	5.1	4.3	3.3	1.6	3.2	0.9	1.2
8. Collective consumption	6.1	6.4	3.7	5.2	2.9	5.9	3.4	4.2	3.3	3.6	0.7	2.7	1.3	1.6
9. Social transfers in kind	5.6	7.0	5.9	6.8	3.8	3.8	5.7	5.6	5.0	3.2	2.1	3.5	0.6	1.0
10. Compensation of employees	4.9	6.0	4.4	5.2	3.1	4.4	4.5	4.0	3.6	2.1	0.8	2.4	0.6	1.3
11. Intermediate consumption	8.0	8.7	4.7	7.6	2.3	6.7	6.0	6.1	5.3	2.7	0.5	5.0	0.5	0.7
12. Social transfers other than in kind	3.8	4.2	4.3	5.7	3.0	4.0	3.5	3.4	3.7	2.9	4.8	4.3	2.2	1.9
13. Social transfers in kind via market products	:	6.4	6.5	6.2	5.2	3.2	4.4	6.5	4.6	5.8	5.3	3.5	2.8	2.8
14. Interest	-8.0	2.3	-0.4	-5.6	-3.6	-1.4	1.2	2.4	8.6	2.8	-10.2	8.8	8.6	9.4
15. Subsidies	3.9	0.9	2.2	3.2	0.5	-1.2	0.7	6.4	6.2	1.3	6.0	2.6	-0.8	1.6
16. Other current expenditure 1)	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.2	-0.1	-0.1	-0.1
17. Total current expenditure	:	5.4	4.1	5.0	2.8	4.0	4.2	4.3	4.4	2.9	2.2	3.9	1.8	2.1
18. Gross saving 1)	1.0	0.3	-0.6	-1.2	-0.7	0.3	0.5	1.1	0.6	-1.2	-4.0	0.0	0.9	0.7
19. Capital transfers received	8.2	1.9	-5.5	19.5	62.5	-11.6	4.8	-14.6	-1.3	32.3	-23.5	-17.7	19.3	10.2
20. Total revenue	6.1	6.3	2.6	2.3	1.7	4.5	5.3	6.7	5.8	0.4	-6.9	3.7	4.1	3.8
21. Gross fixed capital formation	6.9	4.8	8.3	1.9	5.8	4.0	-1.8	16.5	10.0	4.6	2.0	0.8	-5.2	-1.9
22. Other capital expenditure 1)	0.0	-1.2	1.3	0.0	0.0	0.0	0.2	-0.2	-0.1	0.3	0.1	0.0	-0.4	0.0
23. Total expenditure	4.1	2.6	7.3	4.8	2.9	4.0	4.3	4.5	4.4	3.7	2.1	3.7	0.6	1.9
24. Tax burden	:	:	1.9	2.1	1.7	4.5	5.2	7.0	5.9	0.1	-7.8	4.0	4.5	4.0
25. Net lending (+) or net borrowing (-) 1)	0.9	1.6	-2.0	-1.1	-0.6	0.2	0.4	1.0	0.6	-1.5	-4.4	0.0	1.6	0.9

1) Changes in GDP ratios.

Table 29D**Contributions to the change in the general government gross debt ratio****EU-27**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1. Net borrowing (% of GDP) 1)	1.0	-0.6	1.4	2.5	3.1	2.9	2.5	1.5	0.9	2.3	6.8	6.8	5.1	4.2
2. Interest payments (% of GDP)	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.8	2.6	2.7	2.9	3.0
3. Implicit interest rate 2)	:	:	:	5.4	5.0	4.8	4.6	4.4	4.7	4.7	4.0	3.9	3.8	3.9
4. Nominal GDP growth rate	5.2	7.2	4.1	3.8	1.7	4.9	4.3	5.7	6.0	0.8	-5.7	3.9	3.5	3.7
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	1.0	-0.6	1.4	2.5	3.1	2.9	2.5	1.5	0.9	2.3	6.8	6.8	5.1	4.2
6. Contribution of nominal GDP growth	:	:	:	-2.2	-1.0	-2.9	-2.6	-3.4	-3.5	-0.5	3.7	-2.8	-2.7	-2.9
7. Stock-flow adjustment 3)	:	:	:	-0.9	-0.6	0.4	0.6	0.7	-0.1	1.1	1.6	1.2	0.2	0.1
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-2.8	-4.2	-2.0	-0.6	0.1	0.1	-0.3	-1.2	-1.8	-0.4	4.2	4.0	2.2	1.2
9. Snow-ball effect	:	:	:	0.9	2.0	-0.1	0.2	-0.7	-0.8	2.3	6.3	-0.1	0.2	0.1
10. Stock-flow adjustment 3)	:	:	:	-0.9	-0.6	0.4	0.6	0.7	-0.1	1.1	1.6	1.2	0.2	0.1
(% of GDP)														
11. Change in gross debt 5)	:	:	:	-0.6	1.5	0.4	0.5	-1.2	-2.7	3.0	12.1	5.2	2.7	1.5
12. Level of gross debt (end of year)	:	:	61.0	60.3	61.8	62.2	62.7	61.5	58.8	61.8	74.0	79.1	81.8	83.3

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.