



**EUROPEAN COMMISSION**  
DIRECTORATE GENERAL ECFIN  
ECONOMIC AND FINANCIAL AFFAIRS

**Economic databases and statistical co-ordination**

# **GENERAL GOVERNMENT DATA**

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

PART I: TABLES BY COUNTRY

AUTUMN 2007





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ECFIN/REP/52680/2007-EN

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Cut-off date: 24 October 2007



## 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 2006 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2007 - 2009 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2007.

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

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

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

## PART I: TABLES BY COUNTRY

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

## PART II: TABLES BY SERIES

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

A: National currency, ESA 95

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

C: Annual percentage change, ESA 95

## Methodological notes

### General government

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

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

### General government net borrowing

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

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

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

### Revenue and expenditure account

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

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

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

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

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

ACTUAL SOCIAL CONTRIBUTIONS do not include imputed social contributions.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Consolidation**

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

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

### **General government consolidated gross debt**

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

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

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

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

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

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

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

The codes mentioned in this definition are of ESA 95.

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

## Gross domestic product

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

## Debt dynamics

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

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

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

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

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

The equation can be presented as:

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

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

contribution of nominal GDP growth and stock-flow adjustment.

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

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

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

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

The equation may be rearranged as:

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

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

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

## Stock-flow adjustment

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

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

## Sources

Figures up to 2006 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2007 - 2009 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of autumn 2007.

## 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,  
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**PART I**

**TABLES BY COUNTRY**

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	10.3	14.4	19.4	24.7	32.5	32.4	33.9	34.9	37.5	39.3	41.7	43.4	45.1	46.9
2. Current taxes on income and wealth	15.1	22.0	25.6	33.8	43.0	44.7	45.8	45.8	48.3	51.1	52.4	53.6	55.9	58.3
3. Social contributions	12.4	19.9	26.4	34.1	40.4	42.3	44.5	45.4	46.8	47.9	49.7	51.8	54.0	56.2
4. Of which actual social contributions	10.9	17.6	23.5	29.8	35.1	36.7	38.6	39.3	40.5	41.5	43.0	44.8	46.7	48.6
5. Other current revenue	3.2	3.9	4.6	5.5	6.6	7.6	7.6	7.7	7.1	8.1	8.4	8.5	8.7	8.8
6. Total current revenue	40.9	60.2	75.9	98.0	122.4	127.0	131.8	133.8	139.8	146.4	152.2	157.4	163.6	170.2
7. Government consumption expenditure	20.3	28.6	33.6	44.8	53.7	56.4	60.3	63.2	66.0	68.7	70.8	74.2	77.8	81.4
8. Of which compensation of employees	11.7	15.5	18.2	24.7	29.0	30.3	32.5	33.8	34.7	36.2	37.5	38.6	39.8	40.9
9. Collective consumption	8.3	11.6	13.1	17.8	21.4	22.2	24.3	25.0	25.6	26.4	27.3	28.6	29.8	31.2
10. Social transfers in kind	12.0	17.0	20.5	27.0	32.3	34.2	36.0	38.2	40.4	42.3	43.5	45.6	48.0	50.2
11. Social transfers other than in kind	15.3	22.3	26.4	33.6	38.2	39.8	42.3	44.2	46.0	47.5	49.2	51.4	53.6	55.8
12. Interest	5.8	13.0	19.5	18.4	16.6	16.7	15.3	14.6	13.7	12.6	12.5	12.6	12.6	12.7
13. Subsidies	2.5	3.0	2.9	2.6	3.2	3.3	3.3	3.8	3.5	4.9	5.5	6.0	6.3	6.6
14. Other current expenditure	0.8	1.0	1.0	2.6	4.0	4.6	5.3	6.0	6.5	6.8	7.4	7.5	7.6	7.7
15. Total current expenditure	44.6	67.9	83.4	102.0	115.6	120.8	126.6	131.9	135.7	140.7	145.4	151.7	158.0	164.2
16. Gross saving	-3.6	-7.6	-7.5	-4.0	6.8	6.3	5.3	1.9	4.1	5.5	6.4	5.7	5.7	6.0
17. Capital transfers received	0.3	0.4	0.5	0.9	1.3	1.4	1.4	6.6	2.4	2.7	2.3	1.9	1.9	1.9
18. Total revenue	41.3	60.6	76.5	98.9	123.7	128.5	133.3	140.4	142.2	149.1	154.5	159.3	165.6	172.1
19. Gross fixed capital formation	4.1	3.6	2.8	4.0	4.9	4.4	4.4	4.5	4.7	5.3	5.3	5.5	5.8	6.1
20. Other capital expenditure	1.0	1.6	1.4	1.9	2.9	1.8	2.2	3.9	1.8	9.9	2.6	3.0	3.1	3.3
21. Total expenditure	49.7	73.1	87.6	107.9	123.4	127.0	133.2	140.3	142.2	155.9	153.3	160.3	166.9	173.5
22. Tax burden	37.6	55.8	71.0	91.1	113.9	117.1	121.3	123.3	130.4	135.7	141.3	145.9	151.8	157.9
23. Net lending (+) or net borrowing (-)	-8.4	-12.5	-11.1	-9.1	0.2	1.5	0.0	0.0	0.0	-6.8	1.1	-0.9	-1.4	-1.4

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	11.3	11.5	11.6	11.9	12.9	12.5	12.7	12.7	12.9	13.0	13.2	13.1	13.0	13.0
2. Current taxes on income and wealth	16.7	17.6	15.3	16.3	17.1	17.3	17.1	16.7	16.7	16.9	16.5	16.2	16.1	16.1
3. Social contributions	13.6	15.9	15.7	16.4	16.0	16.3	16.6	16.5	16.2	15.8	15.7	15.6	15.6	15.6
4. Of which actual social contributions	12.0	14.1	14.0	14.4	13.9	14.2	14.4	14.3	14.0	13.7	13.6	13.5	13.5	13.5
5. Other current revenue	3.5	3.1	2.7	2.7	2.6	2.9	2.9	2.8	2.5	2.7	2.6	2.6	2.5	2.4
6. Total current revenue	45.1	48.1	45.2	47.2	48.6	49.1	49.3	48.7	48.3	48.5	48.1	47.4	47.2	47.1
7. Government consumption expenditure	22.4	22.8	20.0	21.5	21.3	21.8	22.5	23.0	22.8	22.8	22.4	22.3	22.5	22.5
8. Of which compensation of employees	12.9	12.3	10.9	11.9	11.5	11.7	12.2	12.3	12.0	12.0	11.8	11.6	11.5	11.3
9. Collective consumption	9.2	9.2	7.8	8.6	8.5	8.6	9.1	9.1	8.8	8.7	8.6	8.6	8.6	8.6
10. Social transfers in kind	13.2	13.6	12.2	13.0	12.8	13.2	13.5	13.9	14.0	14.0	13.7	13.7	13.8	13.9
11. Social transfers other than in kind	16.8	17.8	15.8	16.2	15.2	15.4	15.8	16.1	15.9	15.7	15.5	15.5	15.5	15.4
12. Interest	6.4	10.4	11.6	8.9	6.6	6.5	5.7	5.3	4.7	4.2	4.0	3.8	3.6	3.5
13. Subsidies	2.7	2.4	1.7	1.3	1.3	1.3	1.2	1.4	1.2	1.6	1.7	1.8	1.8	1.8
14. Other current expenditure	0.8	0.8	0.6	1.2	1.6	1.8	2.0	2.2	2.2	2.3	2.3	2.3	2.2	2.1
15. Total current expenditure	49.1	54.2	49.7	49.1	45.9	46.7	47.3	48.0	46.9	46.6	45.9	45.7	45.6	45.4
16. Gross saving	-4.0	-6.1	-4.5	-1.9	2.7	2.4	2.0	0.7	1.4	1.8	2.0	1.7	1.6	1.7
17. Capital transfers received	0.4	0.3	0.3	0.4	0.5	0.6	0.5	2.4	0.8	0.9	0.7	0.6	0.6	0.5
18. Total revenue	45.5	48.3	45.5	47.6	49.1	49.6	49.8	51.1	49.1	49.4	48.8	48.0	47.8	47.6
19. Gross fixed capital formation	4.5	2.9	1.6	1.9	2.0	1.7	1.7	1.7	1.6	1.8	1.7	1.7	1.7	1.7
20. Other capital expenditure	1.1	1.3	0.8	0.9	1.1	0.7	0.8	1.4	0.6	3.3	0.8	0.9	0.9	0.9
21. Total expenditure	54.7	58.3	52.1	51.9	49.0	49.1	49.8	51.1	49.1	51.6	48.4	48.3	48.2	48.0
22. Tax burden	41.5	44.5	42.3	43.9	45.2	45.2	45.3	44.9	45.0	44.9	44.6	43.9	43.8	43.7
23. Net lending (+) or net borrowing (-)	-9.2	-10.0	-6.6	-4.4	0.1	0.6	0.0	0.0	0.0	-2.3	0.4	-0.3	-0.4	-0.4

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	1.0	5.7	7.6	1.6	4.0	-0.3	4.5	3.0	7.5	4.8	6.0	4.1	3.9	4.0
2. Current taxes on income and wealth	4.5	4.7	7.8	7.2	6.6	4.1	2.4	0.0	5.6	5.8	2.4	2.5	4.2	4.3
3. Social contributions	8.3	10.0	6.8	2.4	3.5	4.7	5.3	1.9	3.2	2.2	4.0	4.2	4.2	4.1
4. Of which actual social contributions	7.9	10.5	6.8	1.9	3.3	4.6	5.0	2.0	3.1	2.2	3.8	4.2	4.2	4.1
5. Other current revenue	21.7	3.6	15.2	4.2	8.2	16.2	0.3	0.9	-7.6	14.0	3.3	1.6	1.6	1.6
6. Total current revenue	5.8	6.6	7.8	3.9	4.9	3.8	3.8	1.5	4.5	4.7	3.9	3.4	3.9	4.0
7. Government consumption expenditure	8.3	5.7	5.0	4.6	4.7	5.0	7.0	4.8	4.4	4.1	3.0	4.8	4.9	4.6
8. Of which compensation of employees	9.7	0.8	5.8	4.1	3.6	4.4	7.3	4.0	2.6	4.2	3.6	3.1	2.9	2.8
9. Collective consumption	8.6	9.2	3.3	3.4	5.6	3.6	9.6	2.9	2.3	3.2	3.4	4.8	4.4	4.4
10. Social transfers in kind	8.1	3.4	6.1	5.5	4.1	6.0	5.3	6.1	5.8	4.7	2.7	4.9	5.2	4.7
11. Social transfers other than in kind	9.3	4.0	5.2	3.0	2.9	4.2	6.3	4.6	4.0	3.3	3.5	4.5	4.3	4.1
12. Interest	24.1	13.1	11.0	0.2	1.8	0.6	-8.3	-4.8	-6.4	-7.5	-0.8	0.5	0.2	0.4
13. Subsidies	0.3	-9.5	0.8	4.7	5.0	4.2	0.3	14.2	-7.3	39.6	12.1	9.0	4.8	4.7
14. Other current expenditure 1)	0.0	0.1	0.0	0.0	-0.1	0.2	0.2	0.2	0.1	0.0	0.1	-0.1	-0.1	-0.1
15. Total current expenditure	9.9	5.8	6.3	3.2	3.5	4.4	4.8	4.2	2.9	3.6	3.4	4.3	4.1	3.9
16. Gross saving 1)	-1.8	0.4	0.7	0.3	0.6	-0.3	-0.4	-1.3	0.7	0.4	0.2	-0.3	-0.1	0.0
17. Capital transfers received	-2.9	-0.6	15.7	7.6	-12.9	12.0	-1.0	369.4	-63.2	9.4	-14.4	-16.3	0.0	0.0
18. Total revenue	5.8	6.5	7.9	3.9	4.7	3.9	3.7	5.4	1.3	4.8	3.6	3.1	3.9	3.9
19. Gross fixed capital formation	15.4	-0.2	-2.4	-2.7	5.9	-10.8	1.1	2.3	2.7	14.2	-0.2	4.2	5.0	4.6
20. Other capital expenditure 1)	-1.0	-0.2	0.0	-0.1	-0.1	-0.4	0.1	0.6	-0.8	2.7	-2.5	0.1	0.0	0.0
21. Total expenditure	8.3	5.1	6.0	2.7	3.5	2.9	4.9	5.4	1.3	9.7	-1.7	4.5	4.1	4.0
22. Tax burden	4.4	6.6	7.3	3.7	5.0	2.8	3.6	1.7	5.8	4.1	4.1	3.2	4.1	4.0
23. Net lending (+) or net borrowing (-) 1)	-1.1	0.7	0.8	0.6	0.6	0.5	-0.6	0.0	0.0	-2.3	2.6	-0.6	-0.1	0.0

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	6.6	4.4	2.0	0.8	0.5	-0.1	-0.6	0.0	0.0	0.0	2.3	-0.4	0.3	0.4	0.4
2. Interest payments (% of GDP)	11.6	8.9	7.7	7.3	6.8	6.6	6.5	5.7	5.3	4.7	4.2	4.0	3.8	3.6	3.5
3. Implicit interest rate 2)	:	7.0	6.3	6.2	6.1	6.1	6.2	5.6	5.3	5.0	4.6	4.5	4.5	4.5	4.5
4. Nominal GDP growth rate	6.0	3.6	4.6	3.8	3.8	5.7	2.8	3.4	2.6	5.4	4.2	4.9	4.9	4.3	4.3
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	6.6	4.4	2.0	0.8	0.5	-0.1	-0.6	0.0	0.0	0.0	2.3	-0.4	0.3	0.4	0.4
6. Contribution of nominal GDP growth	:	-4.6	-5.6	-4.5	-4.3	-6.1	-3.0	-3.5	-2.7	-5.1	-3.8	-4.3	-4.1	-3.5	-3.4
7. Stock-flow adjustment 3)	:	-1.5	-1.1	-1.5	0.3	0.3	2.1	0.5	-1.9	0.7	-0.5	0.7	0.2	0.2	0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-5.0	-4.5	-5.6	-6.6	-6.3	-6.7	-7.0	-5.7	-5.3	-4.7	-1.9	-4.3	-3.5	-3.3	-3.1
9. Snow-ball effect	:	4.3	2.1	2.9	2.6	0.5	3.5	2.2	2.7	-0.4	0.4	-0.3	-0.3	0.2	0.2
10. Stock-flow adjustment 3)	:	-1.5	-1.1	-1.5	0.3	0.3	2.1	0.5	-1.9	0.7	-0.5	0.7	0.2	0.2	0.2
(% of GDP)															
11. Change in gross debt 5)	:	-1.8	-4.7	-5.2	-3.5	-5.9	-1.4	-3.0	-4.6	-4.4	-2.1	-4.0	-3.6	-2.9	-2.7
12. Level of gross debt (end of year)	125.7	129.7	122.2	117.0	113.6	107.7	106.3	103.3	98.6	94.2	92.2	88.2	84.6	81.7	79.0

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

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

3) Line 7 = line 10.

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

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

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

	1991	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	167	210	214	224	242	245	248	250	256	260	265	280	308	314	326
2. Current taxes on income and wealth	171	211	210	222	237	254	230	227	226	221	228	250	270	275	282
3. Social contributions	258	356	368	372	375	378	384	391	396	397	397	401	399	408	419
4. Of which actual social contributions	244	336	347	351	354	357	362	367	372	373	373	377	375	383	394
5. Other current revenue	65	78	75	74	74	72	76	76	75	70	77	76	77	78	79
<b>6. Total current revenue</b>	<b>661</b>	<b>854</b>	<b>867</b>	<b>893</b>	<b>929</b>	<b>949</b>	<b>937</b>	<b>944</b>	<b>953</b>	<b>949</b>	<b>967</b>	<b>1008</b>	<b>1055</b>	<b>1075</b>	<b>1106</b>
7. Government consumption expenditure	293	372	371	376	387	392	400	412	417	416	422	426	437	449	461
8. Of which compensation of employees	135	164	163	164	166	166	166	169	169	170	168	168	167	171	174
9. Collective consumption	135	160	159	161	167	167	168	174	174	176	175	173	173	177	182
10. Social transfers in kind	158	212	212	215	220	225	232	238	242	240	247	253	264	272	279
11. Social transfers other than in kind	235	353	361	366	375	380	393	417	427	429	431	429	421	425	430
12. Interest	41	65	65	66	63	65	64	63	64	62	62	65	66	68	68
13. Subsidies	33	37	34	36	36	35	33	32	30	29	27	27	27	28	28
14. Other current expenditure	38	37	37	39	43	45	44	39	42	42	47	46	46	50	55
<b>15. Total current expenditure</b>	<b>640</b>	<b>864</b>	<b>869</b>	<b>883</b>	<b>904</b>	<b>916</b>	<b>935</b>	<b>962</b>	<b>981</b>	<b>978</b>	<b>988</b>	<b>992</b>	<b>998</b>	<b>1020</b>	<b>1042</b>
16. Gross saving	21	-10	-2	10	25	33	3	-18	-28	-29	-21	16	58	55	64
17. Capital transfers received	5	8	8	9	9	8	8	8	9	10	10	9	9	10	10
<b>18. Total revenue</b>	<b>666</b>	<b>863</b>	<b>876</b>	<b>901</b>	<b>938</b>	<b>957</b>	<b>945</b>	<b>953</b>	<b>962</b>	<b>958</b>	<b>977</b>	<b>1017</b>	<b>1065</b>	<b>1085</b>	<b>1116</b>
19. Gross fixed capital formation	40	39	35	36	38	37	37	36	34	32	31	33	36	39	42
20. Other capital expenditure	29	22	22	26	25	-23	34	33	35	32	33	29	28	28	27
<b>21. Total expenditure</b>	<b>710</b>	<b>925</b>	<b>926</b>	<b>944</b>	<b>967</b>	<b>930</b>	<b>1005</b>	<b>1031</b>	<b>1049</b>	<b>1042</b>	<b>1052</b>	<b>1054</b>	<b>1063</b>	<b>1087</b>	<b>1111</b>
22. Tax burden	597	773	788	812	848	872	854	856	866	864	877	919	966	984	1013
23. Net lending (+) or net borrowing (-)	-44	-62	-51	-43	-29	27	-60	-78	-87	-84	-75	-37	2	-2	5

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	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	10.9	11.1	11.2	11.4	12.0	11.9	11.7	11.7	11.8	11.8	11.8	12.1	12.7	12.5	12.6
2. Current taxes on income and wealth	11.1	10.8	11.0	11.3	11.8	12.3	10.9	10.6	10.4	10.0	10.1	10.8	11.2	11.0	10.9
3. Social contributions	16.8	18.3	19.2	18.9	18.7	18.3	18.2	18.2	18.3	17.9	17.7	17.3	16.5	16.3	16.1
4. Of which actual social contributions	15.9	17.3	18.1	17.8	17.6	17.3	17.1	17.1	17.2	16.9	16.6	16.2	15.5	15.3	15.2
5. Other current revenue	4.2	4.3	3.9	3.8	3.7	3.5	3.6	3.5	3.5	3.2	3.4	3.3	3.2	3.1	3.0
6. Total current revenue	43.1	44.6	45.3	45.4	46.2	46.0	44.4	44.0	44.0	42.9	43.1	43.4	43.5	42.8	42.6
7. Government consumption expenditure	19.1	19.6	19.4	19.1	19.2	19.0	18.9	19.2	19.3	18.8	18.8	18.3	18.0	17.9	17.7
8. Of which compensation of employees	8.8	8.7	8.5	8.3	8.2	8.1	7.9	7.9	7.8	7.7	7.5	7.2	6.9	6.8	6.7
9. Collective consumption	8.8	8.4	8.3	8.2	8.3	8.1	8.0	8.1	8.1	7.9	7.8	7.4	7.1	7.1	7.0
10. Social transfers in kind	10.3	11.1	11.1	11.0	10.9	10.9	11.0	11.1	11.2	10.8	11.0	10.9	10.9	10.8	10.7
11. Social transfers other than in kind	15.3	17.6	18.8	18.6	18.6	18.4	18.6	19.5	19.8	19.4	19.2	18.5	17.4	16.9	16.6
12. Interest	2.7	3.5	3.4	3.4	3.1	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.7	2.7	2.6
13. Subsidies	2.1	2.1	1.8	1.8	1.8	1.7	1.6	1.5	1.4	1.3	1.2	1.2	1.1	1.1	1.1
14. Other current expenditure	2.5	1.9	1.9	2.0	2.1	2.2	2.1	1.8	2.0	1.9	2.1	2.0	1.9	2.0	2.1
15. Total current expenditure	41.7	44.7	45.4	44.9	44.9	44.4	44.2	44.9	45.3	44.2	44.0	42.7	41.2	40.6	40.1
16. Gross saving	1.4	-0.1	-0.1	0.5	1.2	1.6	0.1	-0.8	-1.3	-1.3	-0.9	0.7	2.4	2.2	2.5
17. Capital transfers received	0.3	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
18. Total revenue	43.4	45.1	45.7	45.9	46.6	46.4	44.7	44.4	44.5	43.3	43.5	43.8	43.9	43.2	43.0
19. Gross fixed capital formation	2.6	2.2	1.8	1.8	1.9	1.8	1.7	1.7	1.6	1.4	1.4	1.4	1.5	1.6	1.6
20. Other capital expenditure	1.9	1.4	1.1	1.3	1.3	-1.1	1.6	1.5	1.6	1.5	1.5	1.3	1.2	1.1	1.0
21. Total expenditure	46.3	48.3	48.4	48.0	48.1	45.1	47.6	48.1	48.5	47.1	46.9	45.4	43.8	43.3	42.8
22. Tax burden	38.9	40.2	41.1	41.3	42.1	42.3	40.4	39.9	40.0	39.1	39.1	39.6	39.8	39.2	39.0
23. Net lending (+) or net borrowing (-)	-2.9	-3.2	-2.6	-2.2	-1.5	1.3	-2.8	-3.7	-4.0	-3.8	-3.4	-1.6	0.1	-0.1	0.2

Table 2C

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

Germany

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	-0.3	2.1	2.3	4.7	7.9	1.2	1.1	1.0	2.2	1.7	2.0	5.6	10.0	1.7	4.0
2. Current taxes on income and wealth	4.5	5.1	-0.3	5.8	6.8	7.0	-9.5	-1.2	-0.5	-2.2	2.9	9.9	8.2	1.7	2.5
3. Social contributions	4.7	5.2	3.4	1.1	0.9	0.8	1.4	1.8	1.4	0.2	0.0	1.1	-0.5	2.2	2.7
4. Of which actual social contributions	4.8	5.2	3.3	1.0	1.0	0.8	1.4	1.4	1.4	0.1	0.0	1.1	-0.5	2.2	2.7
5. Other current revenue	-4.6	-1.8	-4.3	-1.3	0.2	-2.6	5.3	-0.1	-1.3	-5.9	9.5	-0.9	1.1	1.1	1.1
6. Total current revenue	2.4	3.7	1.5	2.9	4.1	2.2	-1.3	0.7	0.9	-0.4	1.9	4.2	4.7	1.9	2.9
7. Government consumption expenditure	4.3	2.7	-0.1	1.3	2.9	1.2	2.1	2.9	1.2	-0.3	1.4	1.0	2.6	2.7	2.7
8. Of which compensation of employees	3.1	1.2	-0.2	0.1	1.3	0.3	0.1	1.5	0.3	0.2	-0.6	-0.4	-0.2	1.9	2.3
9. Collective consumption	2.5	2.3	-0.4	1.1	4.0	-0.2	0.8	3.1	0.5	0.7	-0.6	-1.3	0.3	2.3	2.7
10. Social transfers in kind	5.7	3.1	0.1	1.5	2.1	2.3	3.1	2.8	1.7	-1.0	2.9	2.7	4.1	2.9	2.6
11. Social transfers other than in kind	6.1	8.5	2.2	1.3	2.5	1.4	3.5	6.2	2.5	0.4	0.3	-0.5	-1.8	1.0	1.2
12. Interest	14.1	1.1	-0.8	1.8	-4.2	2.9	-0.9	-2.9	2.6	-2.9	-0.1	3.6	2.8	2.0	1.0
13. Subsidies	4.9	-3.1	-7.0	3.6	0.7	-3.1	-5.7	-3.6	-6.2	-3.5	-5.1	-1.7	2.2	2.1	2.1
14. Other current expenditure 1)	-0.2	0.0	0.0	0.0	0.2	0.0	-0.1	-0.3	0.2	-0.1	0.2	-0.1	-0.1	0.1	0.1
15. Total current expenditure	5.2	4.6	0.6	1.6	2.4	1.4	2.0	2.9	2.0	-0.3	1.1	0.4	0.6	2.2	2.2
16. Gross saving 1)	-1.2	-0.4	0.4	0.6	0.7	0.4	-1.5	-1.0	-0.5	0.0	0.4	1.6	1.7	-0.2	0.3
17. Capital transfers received	38.3	-16.7	1.3	5.9	0.9	-9.4	2.2	3.3	6.2	5.3	4.3	-7.1	2.0	2.8	2.8
18. Total revenue	2.7	3.5	1.5	2.9	4.0	2.1	-1.3	0.7	1.0	-0.4	2.0	4.1	4.7	1.9	2.9
19. Gross fixed capital formation	-10.8	-4.2	-8.8	0.7	5.9	-2.1	0.0	-2.1	-6.1	-6.7	-3.0	7.0	11.1	8.3	7.0
20. Other capital expenditure 1)	0.2	-0.2	0.0	0.2	-0.1	-2.4	2.7	0.0	0.1	-0.1	0.0	-0.2	-0.1	-0.1	-0.1
21. Total expenditure	4.7	3.6	0.1	1.9	2.4	-3.8	8.0	2.6	1.8	-0.7	1.0	0.2	0.8	2.3	2.2
22. Tax burden	3.3	3.9	1.9	3.1	4.4	2.8	-2.1	0.3	1.1	-0.1	1.4	4.8	5.1	1.9	2.9
23. Net lending (+) or net borrowing (-) 1)	-0.9	-0.1	0.7	0.5	0.7	2.8	-4.1	-0.8	-0.4	0.3	0.4	1.8	1.7	-0.2	0.3

1) Changes in GDP ratios.

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

	1991	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	2.9	3.2	2.6	2.2	1.5	-1.3	2.8	3.7	4.0	3.8	3.4	1.6	-0.1	0.1	-0.2
2. Interest payments (% of GDP)	2.7	3.5	3.4	3.4	3.1	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.7	2.7	2.6
3. Implicit interest rate 2)	:	7.6	5.9	5.8	5.3	5.3	5.2	5.0	5.0	4.5	4.3	4.2	4.2	4.3	4.4
4. Nominal GDP growth rate	:	3.8	2.1	2.6	2.4	2.5	2.5	1.4	1.0	2.2	1.5	3.5	4.4	3.5	3.5
<b>(% of GDP)</b>															
<b>Budgetary constraint based on the deficit</b>															
5. Deficit (net borrowing) 1)	2.9	3.2	2.6	2.2	1.5	-1.3	2.8	3.7	4.0	3.8	3.4	1.6	-0.1	0.1	-0.2
6. Contribution of nominal GDP growth	:	-1.8	-1.2	-1.5	-1.4	-1.5	-1.4	-0.8	-0.6	-1.4	-1.0	-2.3	-2.8	-2.2	-2.1
7. Stock-flow adjustment 3)	:	6.2	-0.2	0.0	0.5	1.6	-2.3	-1.3	0.0	-0.6	-0.2	0.4	0.1	0.0	0.0
<b>Budgetary constraint based on the primary deficit</b>															
8. Primary deficit 4)	0.2	-0.3	-0.7	-1.2	-1.7	-4.5	-0.2	0.7	1.1	1.0	0.6	-1.2	-2.8	-2.6	-2.8
9. Snow-ball effect	:	1.7	2.2	1.8	1.7	1.7	1.6	2.1	2.4	1.5	1.8	0.5	-0.1	0.5	0.5
10. Stock-flow adjustment 3)	:	6.2	-0.2	0.0	0.5	1.6	-2.3	-1.3	0.0	-0.6	-0.2	0.4	0.1	0.0	0.0
<b>(% of GDP)</b>															
11. Change in gross debt 5)	:	7.6	1.2	0.6	0.6	-1.2	-0.9	1.6	3.5	1.8	2.2	-0.2	-2.8	-2.1	-2.3
12. Level of gross debt (end of year)	39.5	55.6	59.7	60.3	60.9	59.7	58.8	60.3	63.8	65.6	67.8	67.5	64.7	62.6	60.3

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

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

3) Line 7 = line 10.

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

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

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	5.21	7.10	9.05	10.16	11.74	13.70	13.95	15.80	17.21	19.33	21.77	24.61	25.74	26.75	28.33
2. Current taxes on income and wealth	4.79	7.16	9.41	10.68	12.36	13.94	14.77	15.00	16.45	18.35	19.73	23.03	24.42	25.88	27.43
3. Social contributions	2.60	3.58	3.98	4.36	5.06	5.94	6.78	7.47	8.08	8.94	9.86	10.92	11.90	12.57	13.32
4. Of which actual social contributions	1.91	2.63	2.93	3.25	3.88	4.62	5.29	5.76	6.21	6.90	7.63	8.49	9.25	9.77	10.35
5. Other current revenue	1.56	1.95	2.25	2.46	2.56	2.90	3.16	3.41	3.62	3.85	3.88	4.25	4.58	4.89	5.22
6. Total current revenue	14.17	19.79	24.69	27.66	31.72	36.48	38.66	41.68	45.36	50.46	55.24	62.82	66.63	70.09	74.30
7. Government consumption expenditure	6.01	8.67	10.17	11.16	12.45	14.45	17.05	19.55	21.12	23.32	25.60	27.92	30.84	33.20	35.73
8. Of which compensation of employees	3.76	5.36	6.18	6.64	7.35	8.34	9.73	11.26	12.49	13.91	15.05	16.98	18.37	19.50	20.47
9. Collective consumption	2.57	3.43	4.01	4.50	4.73	5.48	6.20	7.00	7.36	8.03	8.82	9.68	10.69	11.51	12.39
10. Social transfers in kind	3.44	5.23	6.16	6.65	7.72	8.97	10.84	12.55	13.76	15.29	16.77	18.24	20.14	21.68	23.34
11. Social transfers other than in kind	4.30	6.20	7.07	7.52	7.67	8.35	9.70	11.39	12.44	13.56	14.72	16.18	19.13	20.94	22.72
12. Interest	2.86	2.81	2.78	2.60	2.08	2.07	1.72	1.73	1.68	1.71	1.70	1.78	1.71	1.86	2.01
13. Subsidies	0.41	0.51	0.68	0.65	0.74	0.76	1.04	0.79	0.82	0.77	0.88	0.91	0.97	1.02	1.09
14. Other current expenditure	1.01	1.58	2.00	2.26	2.55	2.66	3.24	3.73	4.09	4.30	5.28	4.59	4.48	4.56	4.25
15. Total current expenditure	14.58	19.78	22.70	24.19	25.49	28.28	32.75	37.18	40.15	43.66	48.18	51.38	57.12	61.58	65.80
16. Gross saving	-0.41	0.01	2.00	3.47	6.23	8.19	5.91	4.49	5.21	6.80	7.06	11.44	9.51	8.51	8.50
17. Capital transfers received	0.53	0.96	1.21	1.22	1.47	1.47	1.46	1.57	1.81	1.84	1.95	2.03	1.93	1.83	1.74
18. Total revenue	14.70	20.75	25.90	28.88	33.20	37.95	40.13	43.25	47.17	52.31	57.19	64.85	68.56	71.92	76.04
19. Gross fixed capital formation	0.76	1.21	1.70	2.09	2.78	3.68	5.02	5.55	5.24	5.35	5.56	6.50	7.68	8.65	9.05
20. Other capital expenditure	0.38	0.85	0.74	0.74	2.47	1.06	1.28	1.06	1.25	1.29	1.52	1.86	2.01	2.17	2.35
21. Total expenditure	15.72	21.84	25.14	27.01	30.79	33.03	39.04	43.80	46.63	50.31	55.26	59.74	66.81	72.40	77.20
22. Tax burden	12.36	17.58	22.00	24.91	28.81	33.07	34.69	36.97	40.36	45.09	49.81	56.89	60.20	63.24	66.94
23. Net lending (+) or net borrowing (-)	-1.02	-1.09	0.76	1.86	2.41	4.92	1.08	-0.56	0.54	2.00	1.93	5.11	1.74	-0.48	-1.16

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

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	14.2	13.4	13.3	12.9	13.0	13.1	11.9	12.1	12.3	13.0	13.5	14.1	13.8	13.5	13.5
2. Current taxes on income and wealth	13.1	13.5	13.8	13.6	13.6	13.3	12.6	11.5	11.8	12.4	12.2	13.2	13.0	13.1	13.1
3. Social contributions	7.1	6.7	5.9	5.5	5.6	5.7	5.8	5.7	5.8	6.0	6.1	6.3	6.4	6.4	6.3
4. Of which actual social contributions	5.2	4.9	4.3	4.1	4.3	4.4	4.5	4.4	4.5	4.6	4.7	4.9	4.9	4.9	4.9
5. Other current revenue	4.3	3.7	3.3	3.1	2.8	2.8	2.7	2.6	2.6	2.6	2.4	2.4	2.4	2.5	2.5
6. Total current revenue	38.6	37.2	36.3	35.2	35.0	34.9	33.1	32.0	32.5	34.0	34.2	36.0	35.6	35.4	35.4
7. Government consumption expenditure	16.4	16.3	14.9	14.2	13.7	13.8	14.6	15.0	15.1	15.7	15.8	16.0	16.5	16.8	17.0
8. Of which compensation of employees	10.2	10.1	9.1	8.4	8.1	8.0	8.3	8.6	9.0	9.4	9.3	9.7	9.8	9.8	9.7
9. Collective consumption	7.0	6.5	5.9	5.7	5.2	5.2	5.3	5.4	5.3	5.4	5.5	5.5	5.7	5.8	5.9
10. Social transfers in kind	9.4	9.9	9.0	8.5	8.5	8.6	9.3	9.6	9.9	10.3	10.4	10.4	10.8	11.0	11.1
11. Social transfers other than in kind	11.7	11.7	10.4	9.6	8.5	8.0	8.3	8.7	8.9	9.1	9.1	9.3	10.2	10.6	10.8
12. Interest	7.8	5.3	4.1	3.3	2.3	2.0	1.5	1.3	1.2	1.2	1.1	1.0	0.9	0.9	1.0
13. Subsidies	1.1	1.0	1.0	0.8	0.8	0.7	0.9	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5
14. Other current expenditure	2.7	3.0	2.9	2.9	2.8	2.5	2.8	2.9	2.9	2.9	3.3	2.6	2.4	2.3	2.0
15. Total current expenditure	39.7	37.2	33.4	30.7	28.1	27.0	28.0	28.6	28.8	29.4	29.8	29.4	30.5	31.1	31.3
16. Gross saving	-1.1	0.0	2.9	4.4	6.9	7.8	5.1	3.5	3.7	4.6	4.4	6.5	5.1	4.3	4.0
17. Capital transfers received	1.4	1.8	1.8	1.6	1.6	1.4	1.2	1.2	1.3	1.2	1.2	1.2	1.0	0.9	0.8
18. Total revenue	40.0	39.1	38.1	36.7	36.6	36.3	34.3	33.2	33.8	35.2	35.4	37.1	36.6	36.3	36.2
19. Gross fixed capital formation	2.1	2.3	2.5	2.7	3.1	3.5	4.3	4.3	3.8	3.6	3.4	3.7	4.1	4.4	4.3
20. Other capital expenditure	1.0	1.6	1.1	0.9	2.7	1.0	1.1	0.8	0.9	0.9	0.9	1.1	1.1	1.1	1.1
21. Total expenditure	42.8	41.1	36.9	34.3	34.0	31.6	33.4	33.6	33.4	33.9	34.2	34.2	35.7	36.6	36.8
22. Tax burden	33.7	33.1	32.3	31.7	31.8	31.6	29.7	28.4	29.0	30.4	30.8	32.6	32.2	31.9	31.9
23. Net lending (+) or net borrowing (-)	-2.8	-2.0	1.1	2.4	2.7	4.7	0.9	-0.4	0.4	1.3	1.2	2.9	0.9	-0.2	-0.6

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	9.3	11.8	13.9	12.3	15.6	16.7	1.8	13.2	9.0	12.3	12.7	13.0	4.6	3.9	5.9
2. Current taxes on income and wealth	0.6	14.0	15.3	13.5	15.7	12.8	5.9	1.6	9.7	11.5	7.5	16.7	6.0	6.0	6.0
3. Social contributions	3.9	2.8	8.4	9.4	16.1	17.3	14.3	10.1	8.1	10.7	10.2	10.8	8.9	5.7	5.9
4. Of which actual social contributions	3.9	2.4	8.6	11.1	19.3	19.2	14.5	8.9	7.7	11.2	10.5	11.3	8.9	5.7	5.9
5. Other current revenue	-4.2	10.7	4.3	9.1	4.2	13.1	9.1	8.0	6.1	6.3	0.9	9.6	7.6	6.8	6.9
6. Total current revenue	3.7	10.9	12.5	12.0	14.7	15.0	6.0	7.8	8.8	11.2	9.5	13.7	6.1	5.2	6.0
7. Government consumption expenditure	6.2	5.6	11.0	9.7	11.6	16.0	18.0	14.7	8.0	10.4	9.7	9.1	10.5	7.6	7.6
8. Of which compensation of employees	4.9	5.3	9.4	7.4	10.8	13.4	16.6	15.8	11.0	11.4	8.2	12.8	8.2	6.1	5.0
9. Collective consumption	5.6	6.5	9.6	12.3	5.1	15.7	13.3	12.9	5.1	9.1	9.9	9.7	10.5	7.6	7.6
10. Social transfers in kind	6.7	5.0	12.0	8.1	16.0	16.2	20.9	15.7	9.7	11.1	9.7	8.7	10.5	7.6	7.6
11. Social transfers other than in kind	5.8	6.0	7.6	6.3	2.0	8.8	16.3	17.3	9.3	9.0	8.6	9.9	18.2	9.5	8.5
12. Interest	-0.7	-6.0	5.3	-6.6	-19.9	-0.8	-16.8	0.5	-2.9	1.9	-0.8	5.0	-3.8	8.6	8.0
13. Subsidies	1.8	13.3	16.5	-4.0	13.3	3.1	36.6	-24.1	3.8	-6.2	14.7	3.5	5.9	6.0	6.0
14. Other current expenditure 1)	-0.3	0.3	-0.3	-0.1	-0.1	-0.3	0.2	0.1	0.1	0.0	0.4	-0.6	-0.2	-0.1	-0.3
15. Total current expenditure	4.8	5.5	8.7	6.6	5.4	11.0	15.8	13.5	8.0	8.7	10.3	6.6	11.2	7.8	6.9
16. Gross saving 1)	-0.4	1.8	1.1	1.5	2.5	1.0	-2.8	-1.6	0.3	0.8	-0.2	2.2	-1.5	-0.8	-0.3
17. Capital transfers received	52.9	1.2	24.3	0.9	20.6	-0.1	-0.6	7.2	15.6	1.8	5.7	4.0	-5.0	-5.0	-5.0
18. Total revenue	5.2	10.4	13.0	11.5	15.0	14.3	5.7	7.8	9.1	10.9	9.3	13.4	5.7	4.9	5.7
19. Gross fixed capital formation	12.0	16.3	20.0	23.0	33.2	32.4	36.4	10.7	-5.7	2.1	4.0	16.8	18.2	12.6	4.7
20. Other capital expenditure 1)	0.1	-0.4	-0.1	-0.2	1.8	-1.7	0.1	-0.3	0.1	0.0	0.1	0.1	0.0	0.0	0.0
21. Total expenditure	5.8	5.2	9.4	7.5	14.0	7.3	18.2	12.2	6.5	7.9	9.8	8.1	11.8	8.4	6.6
22. Tax burden	4.9	10.6	13.1	13.2	15.7	14.8	4.9	6.6	9.2	11.7	10.5	14.2	5.8	5.0	5.9
23. Net lending (+) or net borrowing (-) 1)	-0.1	1.9	1.2	1.2	0.3	2.1	-3.8	-1.4	0.8	1.0	-0.1	1.7	-2.0	-1.2	-0.3

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	2.8	2.0	-1.1	-2.4	-2.7	-4.7	-0.9	0.4	-0.4	-1.3	-1.2	-2.9	-0.9	0.2	0.6
2. Interest payments (% of GDP)	7.8	5.3	4.1	3.3	2.3	2.0	1.5	1.3	1.2	1.2	1.1	1.0	0.9	0.9	1.0
3. Implicit interest rate 2)	:	6.7	6.5	6.0	5.0	4.7	4.3	4.2	4.0	3.9	3.9	4.0	3.9	3.9	3.8
4. Nominal GDP growth rate	7.3	13.0	15.7	15.6	15.2	15.4	11.8	11.4	7.1	6.5	8.8	8.2	7.1	5.8	6.1
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.8	2.0	-1.1	-2.4	-2.7	-4.7	-0.9	0.4	-0.4	-1.3	-1.2	-2.9	-0.9	0.2	0.6
6. Contribution of nominal GDP growth	:	-10.2	-9.8	-8.6	-7.0	-6.4	-4.0	-3.6	-2.1	-1.9	-2.4	-2.1	-1.7	-1.4	-1.5
7. Stock-flow adjustment 3)	:	0.6	2.2	0.3	4.7	0.9	2.6	-0.1	1.4	1.7	1.4	2.7	2.7	2.8	2.6
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-5.0	-3.2	-5.2	-5.7	-5.0	-6.7	-2.4	-0.9	-1.6	-2.5	-2.2	-3.9	-1.8	-0.7	-0.4
9. Snow-ball effect	:	-4.9	-5.8	-5.3	-4.7	-4.4	-2.5	-2.3	-0.9	-0.8	-1.3	-1.1	-0.7	-0.4	-0.6
10. Stock-flow adjustment 3)	:	0.6	2.2	0.3	4.7	0.9	2.6	-0.1	1.4	1.7	1.4	2.7	2.7	2.8	2.6
(% of GDP)															
11. Change in gross debt 5)	:	-7.6	-8.7	-10.6	-5.0	-10.2	-2.3	-3.3	-1.1	-1.5	-2.1	-2.3	0.1	1.7	1.6
12. Level of gross debt (end of year)	93.1	81.0	63.6	53.0	48.0	37.8	35.5	32.2	31.1	29.5	27.4	25.1	25.2	26.9	28.5

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	5.1	10.8	13.9	15.2	17.0	18.5	19.4	20.2	20.8	21.6	22.8	25.6	27.8	31.2	33.9
2. Current taxes on income and wealth	2.2	5.9	7.6	10.0	11.1	13.2	12.5	13.4	13.5	14.8	16.6	17.0	18.1	19.9	21.3
3. Social contributions	4.6	10.0	12.9	14.3	15.4	17.0	18.4	21.3	23.7	24.7	26.1	28.3	30.7	32.4	34.7
4. Of which actual social contributions	3.5	8.4	10.8	12.2	12.8	14.3	15.5	18.1	20.2	20.7	21.9	23.7	25.4	26.4	28.0
5. Other current revenue	1.3	4.6	5.8	5.6	5.7	6.0	7.3	6.2	6.4	6.5	6.8	7.9	8.5	9.7	10.1
<b>6. Total current revenue</b>	<b>13.1</b>	<b>31.4</b>	<b>40.2</b>	<b>45.2</b>	<b>49.3</b>	<b>54.6</b>	<b>57.7</b>	<b>61.1</b>	<b>64.3</b>	<b>67.6</b>	<b>72.4</b>	<b>78.7</b>	<b>85.2</b>	<b>93.2</b>	<b>100.0</b>
7. Government consumption expenditure	5.9	12.3	14.9	16.2	18.3	22.6	23.7	26.8	27.2	29.3	31.1	32.8	34.8	37.0	39.4
8. Of which compensation of employees	4.9	9.0	11.3	12.3	13.2	14.3	15.2	17.3	18.5	21.2	22.4	23.1	24.8	26.8	28.7
9. Collective consumption	4.0	7.6	8.7	9.9	11.6	15.0	15.5	17.4	16.2	17.4	18.9	20.2	22.1	23.7	25.3
10. Social transfers in kind	1.9	4.7	6.1	6.3	6.8	7.6	8.2	9.3	11.0	11.8	12.2	12.6	12.6	13.3	14.1
11. Social transfers other than in kind	5.7	12.1	15.1	16.7	17.8	20.2	22.5	24.2	27.3	28.9	31.8	35.5	37.6	41.3	44.4
12. Interest	3.9	10.2	10.3	9.8	9.4	10.0	9.5	8.6	8.5	9.2	8.8	8.9	9.0	9.6	10.0
13. Subsidies	0.5	0.3	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.3
14. Other current expenditure	0.7	2.0	2.3	2.6	2.7	1.8	2.0	2.3	3.8	4.9	4.5	3.1	5.7	4.4	5.1
<b>15. Total current expenditure</b>	<b>16.7</b>	<b>36.9</b>	<b>42.8</b>	<b>45.5</b>	<b>48.5</b>	<b>54.8</b>	<b>57.9</b>	<b>62.1</b>	<b>67.0</b>	<b>72.5</b>	<b>76.4</b>	<b>80.5</b>	<b>87.2</b>	<b>92.5</b>	<b>99.2</b>
16. Gross saving	-3.6	-5.5	-2.6	-0.3	0.8	-0.2	-0.2	-1.0	-2.7	-4.9	-4.0	-1.8	-2.0	0.7	0.8
17. Capital transfers received	0.4	1.3	2.1	2.6	2.6	3.9	2.1	1.9	2.9	3.1	3.1	5.9	5.0	4.9	5.3
<b>18. Total revenue</b>	<b>13.5</b>	<b>32.7</b>	<b>42.3</b>	<b>47.8</b>	<b>51.9</b>	<b>58.5</b>	<b>59.8</b>	<b>63.0</b>	<b>67.3</b>	<b>70.7</b>	<b>75.4</b>	<b>84.6</b>	<b>90.3</b>	<b>98.1</b>	<b>105.3</b>
19. Gross fixed capital formation	1.1	2.5	3.3	3.8	3.9	5.0	5.2	5.3	6.2	6.9	6.0	6.7	7.2	7.5	8.0
20. Other capital expenditure	1.9	1.4	2.7	3.1	3.3	3.8	3.3	3.1	3.7	4.8	3.1	2.7	2.5	2.7	2.9
<b>21. Total expenditure</b>	<b>19.6</b>	<b>40.8</b>	<b>48.8</b>	<b>52.3</b>	<b>55.8</b>	<b>63.6</b>	<b>66.4</b>	<b>70.5</b>	<b>76.9</b>	<b>84.2</b>	<b>85.5</b>	<b>89.9</b>	<b>96.9</b>	<b>102.7</b>	<b>110.1</b>
22. Tax burden	11.2	26.1	33.3	38.4	42.0	47.1	48.7	52.7	55.7	58.0	62.4	66.7	71.8	78.0	83.7
23. Net lending (+) or net borrowing (-)	-6.1	-8.1	-6.4	-4.5	-3.9	-5.0	-6.5	-7.5	-9.6	-13.6	-10.1	-5.4	-6.7	-4.5	-4.8

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

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	11.8	12.4	13.0	13.1	13.8	13.6	13.2	12.8	12.1	11.7	11.5	11.9	12.1	12.7	12.9
2. Current taxes on income and wealth	5.0	6.8	7.1	8.7	9.0	9.7	8.5	8.5	7.9	8.0	8.4	7.9	7.9	8.1	8.1
3. Social contributions	10.6	11.5	12.1	12.4	12.5	12.5	12.5	13.5	13.9	13.3	13.1	13.2	13.4	13.2	13.2
4. Of which actual social contributions	8.2	9.6	10.2	10.5	10.4	10.5	10.5	11.5	11.8	11.2	11.0	11.1	11.1	10.8	10.7
5. Other current revenue	3.1	5.2	5.5	4.8	4.6	4.4	5.0	4.0	3.7	3.5	3.4	3.7	3.7	3.9	3.8
6. Total current revenue	30.5	35.9	37.7	39.0	39.9	40.1	39.1	38.8	37.6	36.5	36.4	36.8	37.2	37.9	38.0
7. Government consumption expenditure	13.7	14.0	13.9	14.0	14.9	16.6	16.1	17.0	15.9	15.8	15.6	15.3	15.2	15.1	15.0
8. Of which compensation of employees	11.4	10.3	10.6	10.6	10.7	10.5	10.3	11.0	10.8	11.4	11.3	10.8	10.8	10.9	10.9
9. Collective consumption	9.3	8.6	8.2	8.5	9.4	11.0	10.5	11.1	9.4	9.4	9.5	9.4	9.7	9.6	9.6
10. Social transfers in kind	4.4	5.4	5.7	5.5	5.5	5.6	5.6	5.9	6.4	6.4	6.1	5.9	5.5	5.4	5.3
11. Social transfers other than in kind	13.3	13.8	14.2	14.4	14.4	14.8	15.3	15.3	16.0	15.6	16.0	16.6	16.4	16.8	16.9
12. Interest	9.1	11.6	9.7	8.5	7.6	7.3	6.4	5.5	4.9	5.0	4.4	4.1	3.9	3.9	3.8
13. Subsidies	1.1	0.4	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
14. Other current expenditure	1.7	2.3	2.2	2.3	2.2	1.3	1.3	1.5	2.2	2.7	2.2	1.4	2.5	1.8	2.0
15. Total current expenditure	39.0	42.1	40.2	39.3	39.3	40.2	39.2	39.4	39.1	39.1	38.5	37.6	38.0	37.6	37.7
16. Gross saving	-8.5	-6.2	-2.4	-0.3	0.6	-0.1	-0.1	-0.6	-1.5	-2.6	-2.0	-0.9	-0.9	0.3	0.3
17. Capital transfers received	0.9	1.4	2.0	2.2	2.1	2.9	1.5	1.2	1.7	1.7	1.5	2.8	2.2	2.0	2.0
18. Total revenue	31.5	37.3	39.7	41.2	42.1	43.0	40.6	40.0	39.3	38.2	38.0	39.5	39.4	39.9	40.0
19. Gross fixed capital formation	2.5	2.9	3.1	3.2	3.2	3.6	3.5	3.3	3.6	3.7	3.0	3.1	3.1	3.0	3.0
20. Other capital expenditure	4.4	1.6	2.5	2.6	2.7	2.8	2.2	2.0	2.2	2.6	1.6	1.3	1.1	1.1	1.1
21. Total expenditure	45.8	46.6	45.8	45.1	45.2	46.6	45.0	44.7	44.9	45.5	43.0	42.0	42.3	41.8	41.9
22. Tax burden	26.2	29.8	31.3	33.2	34.0	34.6	33.0	33.5	32.5	31.3	31.4	31.1	31.3	31.8	31.9
23. Net lending (+) or net borrowing (-)	-14.3	-9.3	-6.0	-3.9	-3.1	-3.7	-4.4	-4.7	-5.6	-7.3	-5.1	-2.5	-2.9	-1.8	-1.8

**Table 4C****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Greece****(EURO-GRD; annual percentage changes unless otherwise stated)**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	10.1	13.3	12.9	9.7	12.1	8.6	4.9	3.9	3.0	4.3	5.4	12.1	9.0	12.0	8.7
2. Current taxes on income and wealth	21.8	5.3	21.1	32.7	10.8	18.2	-4.8	7.1	0.6	9.8	12.2	2.1	6.8	9.8	7.0
3. Social contributions	14.9	12.8	14.0	10.9	7.4	10.3	8.3	15.8	11.3	4.0	5.8	8.4	8.7	5.6	7.0
4. Of which actual social contributions	16.4	13.4	14.1	12.2	5.5	11.5	8.5	16.9	11.3	2.4	6.0	8.2	7.1	4.1	6.0
5. Other current revenue	4.8	6.8	19.5	-4.1	2.1	4.0	23.3	-15.0	2.1	1.6	5.7	15.3	8.2	13.4	4.6
6. Total current revenue	12.8	10.7	15.7	12.4	9.1	10.8	5.6	6.0	5.3	5.0	7.1	8.8	8.3	9.4	7.3
7. Government consumption expenditure	25.1	4.2	16.5	9.2	13.0	23.3	4.8	12.9	1.5	7.7	6.2	5.6	5.9	6.4	6.5
8. Of which compensation of employees	19.1	4.3	19.7	9.1	7.7	7.8	6.4	14.0	6.9	14.4	5.8	3.4	7.0	8.1	7.0
9. Collective consumption	30.6	-0.7	16.5	13.1	17.3	29.3	3.2	12.6	-7.3	7.8	8.6	6.8	9.6	7.0	6.9
10. Social transfers in kind	17.2	12.0	16.4	3.7	6.4	12.9	8.1	13.3	17.9	7.6	2.7	3.8	0.0	5.3	5.8
11. Social transfers other than in kind	13.8	12.0	12.0	10.0	7.1	13.0	11.6	7.5	13.0	5.6	10.2	11.5	6.0	9.7	7.6
12. Interest	2.7	3.4	-2.1	-4.8	-3.9	5.9	-5.0	-9.1	-1.9	8.4	-4.4	1.0	1.0	7.0	4.0
13. Subsidies	16.5	23.2	-64.3	2.1	42.3	-9.4	1.6	5.1	16.1	0.8	7.1	7.8	-18.8	7.1	7.5
14. Other current expenditure 1)	-0.1	-0.1	0.0	0.1	-0.1	-0.9	0.0	0.1	0.7	0.5	-0.4	-0.8	1.0	-0.7	0.2
15. Total current expenditure	13.5	6.8	8.7	6.3	6.7	12.8	5.7	7.3	7.8	8.2	5.4	5.5	8.3	6.0	7.2
16. Gross saving 1)	-0.3	1.4	2.4	2.2	0.9	-0.7	0.0	-0.5	-0.9	-1.1	0.6	1.2	0.0	1.2	0.0
17. Capital transfers received	7.3	49.8	12.2	21.4	1.8	49.4	-45.5	-10.5	53.6	4.7	-1.1	92.8	-14.3	-2.4	6.8
18. Total revenue	12.6	12.2	15.5	12.9	8.7	12.7	2.2	5.4	6.7	5.0	6.7	12.2	6.7	8.7	7.3
19. Gross fixed capital formation	20.1	9.9	18.7	13.5	5.1	25.6	5.4	0.7	18.2	10.9	-12.8	10.7	8.1	3.7	7.2
20. Other capital expenditure 1)	0.3	-0.5	1.4	0.1	0.0	0.1	-0.6	-0.2	0.2	0.5	-1.1	-0.3	-0.2	0.0	0.0
21. Total expenditure	14.5	5.9	12.9	7.3	6.7	13.9	4.4	6.3	9.1	9.5	1.5	5.2	7.8	5.9	7.2
22. Tax burden	14.9	11.0	15.0	15.4	9.3	12.1	3.4	8.3	5.6	4.2	7.6	6.9	7.7	8.7	7.3
23. Net lending (+) or net borrowing (-) 1)	-0.8	2.5	0.8	2.1	0.8	-0.6	-0.7	-0.3	-0.9	-1.7	2.2	2.6	-0.4	1.1	0.0

1) Changes in GDP ratios.

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	14.3	9.3	6.0	3.9	3.1	3.7	4.4	4.7	5.6	7.3	5.1	2.5	2.9	1.8	1.8
2. Interest payments (% of GDP)	9.1	11.6	9.7	8.5	7.6	7.3	6.4	5.5	4.9	5.0	4.4	4.1	3.9	3.9	3.8
3. Implicit interest rate 2)	:	13.2	10.5	8.9	7.9	7.9	6.8	5.7	5.3	5.5	4.8	4.6	4.4	4.5	4.5
4. Nominal GDP growth rate	20.7	12.1	10.7	8.8	6.5	10.4	8.2	6.9	8.7	8.2	7.2	7.7	7.2	7.1	7.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	14.3	9.3	6.0	3.9	3.1	3.7	4.4	4.7	5.6	7.3	5.1	2.5	2.9	1.8	1.8
6. Contribution of nominal GDP growth	:	-10.6	-9.8	-8.4	-6.3	-9.6	-7.7	-6.6	-8.0	-7.4	-6.6	-7.0	-6.4	-6.2	-6.0
7. Stock-flow adjustment 3)	:	2.1	6.2	3.0	3.1	5.3	3.7	0.5	-0.5	0.8	0.9	1.9	1.8	1.8	1.8
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	5.2	-2.4	-3.7	-4.6	-4.5	-3.6	-2.0	-0.7	0.7	2.4	0.7	-1.6	-1.0	-2.1	-2.0
9. Snow-ball effect	:	1.0	-0.1	0.1	1.4	-2.3	-1.3	-1.1	-3.1	-2.4	-2.2	-2.9	-2.5	-2.3	-2.2
10. Stock-flow adjustment 3)	:	2.1	6.2	3.0	3.1	5.3	3.7	0.5	-0.5	0.8	0.9	1.9	1.8	1.8	1.8
(% of GDP)															
11. Change in gross debt 5)	:	0.7	2.5	-1.5	-0.1	-0.7	0.4	-1.4	-2.9	0.7	-0.6	-2.7	-1.7	-2.6	-2.3
12. Level of gross debt (end of year)	72.6	99.2	104.1	102.6	102.5	101.8	102.2	100.8	97.9	98.6	98.0	95.3	93.7	91.1	88.8

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

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

3) Line 7 = line 10.

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

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

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	47.5	52.0	58.8	66.3	71.6	74.9	81.7	89.9	99.9	111.0	121.3	128.6	135.2	141.8
2. Current taxes on income and wealth	47.7	51.7	53.7	57.8	64.0	68.2	76.1	78.8	85.5	99.1	114.4	125.2	133.6	141.5
3. Social contributions	61.2	64.7	68.8	74.0	81.1	88.4	94.5	101.8	109.1	117.4	127.1	135.4	142.3	149.0
4. Of which actual social contributions	56.8	60.3	64.1	69.1	75.8	82.8	88.5	95.5	102.2	110.1	119.2	127.0	133.3	139.6
5. Other current revenue	18.9	19.5	19.4	20.5	20.0	22.8	22.8	22.9	22.3	23.6	27.3	27.4	29.2	31.0
<b>6. Total current revenue</b>	<b>175.3</b>	<b>187.9</b>	<b>200.8</b>	<b>218.6</b>	<b>236.7</b>	<b>254.3</b>	<b>275.1</b>	<b>293.5</b>	<b>316.9</b>	<b>351.1</b>	<b>390.0</b>	<b>416.7</b>	<b>440.2</b>	<b>463.2</b>
7. Government consumption expenditure	85.2	88.0	93.4	99.6	108.4	116.2	125.4	135.9	149.8	163.7	178.0	190.1	205.1	221.0
8. Of which compensation of employees	53.1	54.6	57.3	60.7	64.7	68.7	72.9	78.7	84.6	91.0	98.5	105.3	112.3	119.6
9. Collective consumption	36.5	38.0	40.0	42.2	46.3	50.3	53.2	57.8	63.0	67.8	74.1	81.1	87.2	93.4
10. Social transfers in kind	48.7	50.1	53.4	57.5	62.1	65.9	72.2	78.1	86.7	95.9	103.9	109.0	117.9	127.6
11. Social transfers other than in kind	63.8	65.7	67.5	70.3	75.5	79.8	86.2	91.5	98.6	105.5	112.7	123.1	132.3	141.7
12. Interest	24.8	23.6	22.7	20.3	20.3	20.6	19.6	18.4	17.1	16.3	16.1	16.5	17.0	17.5
13. Subsidies	4.5	4.4	6.0	6.8	7.1	6.9	7.7	8.2	8.3	9.2	9.8	9.2	9.5	9.8
14. Other current expenditure	3.2	4.5	5.6	6.2	6.4	6.5	7.7	8.6	9.1	10.1	11.5	10.4	10.2	9.7
<b>15. Total current expenditure</b>	<b>181.5</b>	<b>186.3</b>	<b>195.1</b>	<b>203.3</b>	<b>217.6</b>	<b>230.1</b>	<b>246.6</b>	<b>262.6</b>	<b>282.8</b>	<b>304.7</b>	<b>328.1</b>	<b>349.5</b>	<b>374.6</b>	<b>400.5</b>
16. Gross saving	-6.3	1.7	5.6	15.4	19.1	24.2	28.5	30.9	34.1	46.4	61.9	67.2	65.6	62.7
17. Capital transfers received	6.5	4.8	3.4	4.3	3.5	4.2	5.0	5.4	7.2	7.2	6.3	5.3	5.1	5.0
<b>18. Total revenue</b>	<b>181.7</b>	<b>192.7</b>	<b>204.2</b>	<b>222.9</b>	<b>240.3</b>	<b>258.5</b>	<b>280.1</b>	<b>298.9</b>	<b>324.0</b>	<b>358.3</b>	<b>396.3</b>	<b>422.0</b>	<b>445.3</b>	<b>468.2</b>
19. Gross fixed capital formation	14.8	15.7	17.8	19.3	19.9	22.6	25.8	28.1	28.4	32.4	36.9	40.9	44.0	47.3
20. Other capital expenditure	8.4	7.8	8.6	8.5	9.0	10.2	11.0	9.8	15.7	12.5	13.3	12.5	13.1	13.7
<b>21. Total expenditure</b>	<b>204.7</b>	<b>209.7</b>	<b>221.5</b>	<b>231.1</b>	<b>246.4</b>	<b>262.9</b>	<b>283.4</b>	<b>300.5</b>	<b>326.9</b>	<b>349.5</b>	<b>378.3</b>	<b>402.9</b>	<b>431.7</b>	<b>461.4</b>
22. Tax burden	156.6	167.3	178.1	194.8	213.7	227.9	247.3	265.5	290.1	323.6	358.0	386.5	408.9	429.8
23. Net lending (+) or net borrowing (-)	-23.0	-17.0	-17.4	-8.3	-6.2	-4.4	-3.3	-1.6	-2.9	8.8	17.9	19.1	13.7	6.8

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

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	10.0	10.3	10.9	11.4	11.4	11.0	11.2	11.5	11.9	12.2	12.4	12.3	12.1	12.1
2. Current taxes on income and wealth	10.1	10.3	10.0	10.0	10.2	10.0	10.4	10.1	10.2	10.9	11.7	11.9	12.0	12.1
3. Social contributions	12.9	12.8	12.7	12.8	12.9	13.0	13.0	13.0	13.0	12.9	13.0	12.9	12.8	12.7
4. Of which actual social contributions	12.0	12.0	11.9	11.9	12.0	12.2	12.1	12.2	12.2	12.1	12.1	12.1	12.0	11.9
5. Other current revenue	4.0	3.9	3.6	3.5	3.2	3.4	3.1	2.9	2.7	2.6	2.8	2.6	2.6	2.6
6. Total current revenue	37.0	37.3	37.2	37.7	37.6	37.4	37.7	37.5	37.7	38.6	39.8	39.7	39.5	39.5
7. Government consumption expenditure	18.0	17.5	17.3	17.2	17.2	17.1	17.2	17.4	17.8	18.0	18.1	18.1	18.4	18.9
8. Of which compensation of employees	11.2	10.8	10.6	10.5	10.3	10.1	10.0	10.1	10.1	10.0	10.0	10.0	10.1	10.2
9. Collective consumption	7.7	7.5	7.4	7.3	7.3	7.4	7.3	7.4	7.5	7.5	7.6	7.7	7.8	8.0
10. Social transfers in kind	10.3	9.9	9.9	9.9	9.9	9.7	9.9	10.0	10.3	10.6	10.6	10.4	10.6	10.9
11. Social transfers other than in kind	13.5	13.0	12.5	12.1	12.0	11.7	11.8	11.7	11.7	11.6	11.5	11.7	11.9	12.1
12. Interest	5.2	4.7	4.2	3.5	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.5	1.5
13. Subsidies	1.0	0.9	1.1	1.2	1.1	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.8
14. Other current expenditure	0.7	0.9	1.0	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.0	0.9	0.8
15. Total current expenditure	38.3	37.0	36.2	35.0	34.5	33.8	33.8	33.5	33.6	33.5	33.5	33.3	33.6	34.2
16. Gross saving	-1.3	0.3	1.0	2.6	3.0	3.5	3.9	3.9	4.0	5.1	6.3	6.4	5.9	5.4
17. Capital transfers received	1.4	1.0	0.6	0.7	0.6	0.6	0.7	0.7	0.9	0.8	0.6	0.5	0.5	0.4
18. Total revenue	38.4	38.2	37.8	38.4	38.1	38.0	38.4	38.2	38.5	39.4	40.4	40.2	40.0	39.9
19. Gross fixed capital formation	3.1	3.1	3.3	3.3	3.2	3.3	3.5	3.6	3.4	3.6	3.8	3.9	4.0	4.0
20. Other capital expenditure	1.8	1.5	1.6	1.5	1.4	1.5	1.5	1.3	1.9	1.4	1.4	1.2	1.2	1.2
21. Total expenditure	43.2	41.6	41.1	39.9	39.1	38.6	38.9	38.4	38.9	38.5	38.6	38.4	38.7	39.4
22. Tax burden	33.1	33.2	33.0	33.6	33.9	33.5	33.9	33.9	34.5	35.6	36.5	36.8	36.7	36.7
23. Net lending (+) or net borrowing (-)	-4.8	-3.4	-3.2	-1.4	-1.0	-0.6	-0.5	-0.2	-0.3	1.0	1.8	1.8	1.2	0.6

**Table 5C****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Spain****(EURO-ESP; annual percentage changes unless otherwise stated)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	6.6	9.3	13.2	12.8	7.9	4.7	9.0	10.1	11.1	11.1	9.3	6.1	5.1	4.9
2. Current taxes on income and wealth	7.3	8.5	4.0	7.6	10.7	6.5	11.7	3.6	8.5	15.8	15.5	9.4	6.7	5.9
3. Social contributions	7.6	5.9	6.2	7.6	9.7	8.9	7.0	7.7	7.1	7.7	8.2	6.5	5.1	4.7
4. Of which actual social contributions	7.7	6.2	6.3	7.7	9.8	9.2	6.9	7.8	7.0	7.7	8.3	6.6	5.0	4.7
5. Other current revenue	6.1	3.2	-0.5	5.3	-2.1	13.8	-0.1	0.5	-2.5	5.6	15.6	0.7	6.3	6.2
6. Total current revenue	7.1	7.2	6.8	8.9	8.3	7.4	8.2	6.7	8.0	10.8	11.1	6.8	5.7	5.2
7. Government consumption expenditure	5.4	3.3	6.1	6.7	8.8	7.2	7.9	8.4	10.2	9.3	8.7	6.8	7.9	7.7
8. Of which compensation of employees	5.8	2.9	5.1	5.9	6.6	6.2	6.1	8.0	7.5	7.6	8.2	6.9	6.7	6.5
9. Collective consumption	3.9	3.9	5.5	5.3	9.8	8.8	5.8	8.6	9.1	7.6	9.3	9.5	7.5	7.1
10. Social transfers in kind	6.6	2.9	6.5	7.7	8.1	6.1	9.6	8.2	11.0	10.6	8.3	4.9	8.2	8.2
11. Social transfers other than in kind	5.0	3.0	2.8	4.3	7.3	5.8	8.0	6.2	7.7	7.0	6.9	9.2	7.5	7.1
12. Interest	8.2	-4.8	-3.9	-10.5	0.0	1.6	-4.9	-6.3	-7.1	-4.7	-0.8	2.1	3.0	3.0
13. Subsidies	3.1	-1.6	35.8	13.6	4.3	-2.6	10.6	6.5	1.4	10.5	7.0	-6.3	3.3	3.2
14. Other current expenditure 1)	0.0	0.2	0.1	0.0	-0.1	-0.1	0.1	0.0	0.0	0.0	0.1	-0.2	-0.1	-0.1
15. Total current expenditure	5.5	2.6	4.8	4.2	7.1	5.7	7.2	6.5	7.7	7.7	7.7	6.5	7.2	6.9
16. Gross saving 1)	0.5	1.6	0.7	1.6	0.4	0.5	0.4	0.0	0.1	1.1	1.2	0.1	-0.5	-0.5
17. Capital transfers received	6.2	-25.5	-29.4	25.3	-17.5	20.4	18.3	7.5	33.4	0.1	-12.8	-15.5	-3.1	-2.1
18. Total revenue	7.1	6.1	5.9	9.2	7.8	7.6	8.4	6.7	8.4	10.6	10.6	6.5	5.5	5.1
19. Gross fixed capital formation	-11.4	6.1	13.5	8.6	2.7	13.6	14.5	8.6	1.3	13.8	14.0	10.9	7.7	7.4
20. Other capital expenditure 1)	-0.5	-0.2	0.0	-0.1	-0.1	0.1	0.0	-0.3	0.6	-0.5	0.0	-0.2	0.0	0.0
21. Total expenditure	3.0	2.4	5.6	4.3	6.6	6.7	7.8	6.0	8.8	6.9	8.2	6.5	7.1	6.9
22. Tax burden	7.1	6.8	6.5	9.3	9.7	6.6	8.5	7.4	9.3	11.5	10.6	8.6	5.8	5.1
23. Net lending (+) or net borrowing (-) 1)	1.6	1.5	0.2	1.8	0.4	0.3	0.2	0.2	-0.1	1.3	0.9	0.0	-0.6	-0.6

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
1. Net borrowing (% of GDP) 1)	:	6.5	3.4	3.2	1.4	1.0	0.6	0.5	0.2	0.3	-1.0	-1.8	-1.8	-1.2	-0.6	
2. Interest payments (% of GDP)	:	5.1	4.7	4.2	3.5	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.5	1.5	
3. Implicit interest rate 2)	:	9.2	7.4	6.9	6.0	5.7	5.5	5.2	4.8	4.5	4.2	4.1	4.2	4.5	4.5	
4. Nominal GDP growth rate		11.4	7.8	6.3	7.1	7.5	8.0	7.1	7.4	7.4	8.0	8.0	7.0	6.1	5.2	
<b>(% of GDP)</b>																
<b>Budgetary constraint based on the deficit</b>																
5. Deficit (net borrowing) 1)	:	6.5	3.4	3.2	1.4	1.0	0.6	0.5	0.2	0.3	-1.0	-1.8	-1.8	-1.2	-0.6	
6. Contribution of nominal GDP growth	:	-4.3	-4.0	-4.3	-4.4	-4.9	-4.4	-3.7	-3.6	-3.4	-3.4	-3.2	-2.6	-2.1	-1.7	
7. Stock-flow adjustment 3)	:	0.7	-0.9	-1.0	1.3	1.7	0.0	0.3	-0.4	0.5	1.2	1.6	1.0	1.6	0.8	
<b>Budgetary constraint based on the primary deficit</b>																
8. Primary deficit 4)	:	1.4	-1.3	-1.0	-2.1	-2.2	-2.4	-2.2	-2.1	-1.7	-2.8	-3.5	-3.4	-2.7	-2.1	
9. Snow-ball effect	:	0.8	0.7	-0.1	-0.9	-1.7	-1.4	-1.0	-1.3	-1.3	-1.6	-1.5	-1.0	-0.6	-0.2	
10. Stock-flow adjustment 3)	:	0.7	-0.9	-1.0	1.3	1.7	0.0	0.3	-0.4	0.5	1.2	1.6	1.0	1.6	0.8	
<b>(% of GDP)</b>																
11. Change in gross debt 5)	:	2.9	-1.5	-2.1	-1.7	-2.3	-3.8	-3.0	-3.8	-2.6	-3.1	-3.4	-3.4	-1.7	-1.5	
12. Level of gross debt (end of year)		42.6	62.7	65.3	63.2	61.5	59.2	55.5	52.5	48.7	46.2	43.0	39.7	36.3	34.6	33.0

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

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

3) Line 7 = line 10.

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

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	66	115	149	182	219	221	231	239	254	266	276	284	294	305
2. Current taxes on income and wealth	33	59	81	96	173	182	175	174	184	195	212	218	224	229
3. Social contributions	85	151	207	243	258	268	278	290	299	312	328	341	352	366
4. Of which actual social contributions	77	138	191	222	232	241	250	261	269	281	295	306	316	329
5. Other current revenue	19	38	49	62	68	74	75	72	77	81	85	89	93	97
6. Total current revenue	203	362	486	583	718	745	760	775	814	853	901	933	963	996
7. Government consumption expenditure	95	172	224	283	330	341	362	378	394	408	424	439	455	471
8. Of which compensation of employees	57	101	127	162	192	199	208	216	221	228	235	241	247	253
9. Collective consumption	38	70	88	107	124	126	130	133	139	142	148	153	158	165
10. Social transfers in kind	57	102	136	176	206	216	232	245	255	266	276	286	296	306
11. Social transfers other than in kind	68	129	169	214	247	255	269	280	292	305	318	332	344	358
12. Interest	5	19	28	41	42	46	45	45	45	45	46	48	51	52
13. Subsidies	9	18	18	19	21	23	26	26	25	24	27	27	27	28
14. Other current expenditure	8	17	23	36	47	49	54	58	60	65	66	65	64	64
15. Total current expenditure	185	355	463	593	687	715	756	787	816	848	880	910	941	974
16. Gross saving	18	7	23	-10	31	31	4	-12	-2	5	21	22	22	22
17. Capital transfers received	0	0	0	2	5	3	6	10	9	17	9	9	9	9
18. Total revenue	203	363	486	585	723	749	766	785	823	871	911	942	972	1005
19. Gross fixed capital formation	14	23	36	38	44	45	45	49	52	57	60	63	66	69
20. Other capital expenditure	4	7	13	19	12	12	14	15	15	16	16	17	16	16
21. Total expenditure	203	385	511	650	744	772	815	851	882	921	956	990	1023	1060
22. Tax burden	178	315	432	510	636	656	668	684	717	753	792	819	845	873
23. Net lending (+) or net borrowing (-)	0	-23	-25	-65	-21	-23	-49	-65	-60	-51	-45	-48	-51	-54

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	14.8	15.4	14.5	15.2	15.2	14.8	14.9	15.0	15.3	15.5	15.4	15.3	15.2	15.1
2. Current taxes on income and wealth	7.4	7.9	7.9	8.1	12.0	12.1	11.3	10.9	11.1	11.3	11.8	11.7	11.5	11.4
3. Social contributions	19.1	20.3	20.0	20.3	17.9	17.9	18.0	18.2	18.0	18.2	18.3	18.3	18.2	18.2
4. Of which actual social contributions	17.4	18.6	18.5	18.6	16.1	16.1	16.2	16.4	16.2	16.4	16.5	16.5	16.3	16.3
5. Other current revenue	4.3	5.1	4.7	5.2	4.7	4.9	4.9	4.5	4.6	4.7	4.8	4.8	4.8	4.8
6. Total current revenue	45.6	48.7	47.0	48.8	49.8	49.8	49.1	48.6	49.0	49.7	50.3	50.1	49.7	49.5
7. Government consumption expenditure	21.4	23.1	21.7	23.7	22.9	22.8	23.4	23.7	23.7	23.8	23.6	23.6	23.5	23.4
8. Of which compensation of employees	12.8	13.5	12.3	13.6	13.3	13.3	13.5	13.5	13.3	13.3	13.1	12.9	12.7	12.5
9. Collective consumption	8.6	9.4	8.6	9.0	8.6	8.4	8.4	8.4	8.4	8.3	8.2	8.2	8.2	8.2
10. Social transfers in kind	12.8	13.7	13.2	14.7	14.3	14.4	15.0	15.4	15.4	15.5	15.4	15.4	15.3	15.2
11. Social transfers other than in kind	15.2	17.3	16.4	17.9	17.1	17.1	17.3	17.5	17.6	17.8	17.8	17.8	17.8	17.8
12. Interest	1.2	2.5	2.7	3.5	2.9	3.0	2.9	2.8	2.7	2.6	2.5	2.6	2.6	2.6
13. Subsidies	2.0	2.5	1.8	1.6	1.5	1.6	1.7	1.6	1.5	1.4	1.5	1.5	1.4	1.4
14. Other current expenditure	1.8	2.3	2.2	3.0	3.3	3.3	3.5	3.7	3.6	3.8	3.7	3.5	3.3	3.2
15. Total current expenditure	41.6	47.7	44.8	49.7	47.7	47.7	48.8	49.4	49.2	49.4	49.1	48.9	48.6	48.4
16. Gross saving	4.0	1.0	2.2	-0.9	2.1	2.0	0.3	-0.7	-0.1	0.3	1.2	1.2	1.2	1.1
17. Capital transfers received	0.0	0.0	0.0	0.2	0.3	0.2	0.4	0.6	0.5	1.0	0.5	0.5	0.5	0.4
18. Total revenue	45.6	48.8	47.0	49.0	50.2	50.0	49.5	49.2	49.6	50.7	50.8	50.6	50.2	50.0
19. Gross fixed capital formation	3.1	3.2	3.4	3.2	3.1	3.0	2.9	3.1	3.1	3.3	3.4	3.4	3.4	3.4
20. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.8	0.9	0.9	0.9	1.0	0.9	0.9	0.8	0.8
21. Total expenditure	45.7	51.8	49.5	54.4	51.6	51.6	52.6	53.3	53.2	53.6	53.3	53.2	52.8	52.7
22. Tax burden	40.0	42.4	41.8	42.7	44.1	43.8	43.1	42.9	43.2	43.8	44.2	44.0	43.6	43.4
23. Net lending (+) or net borrowing (-)	-0.1	-3.0	-2.4	-5.5	-1.5	-1.5	-3.1	-4.1	-3.6	-2.9	-2.5	-2.6	-2.6	-2.7

**Table 6C****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****France****(EURO-FRF; annual percentage changes unless otherwise stated)**

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	12.0	7.5	5.5	4.8	1.3	1.0	4.4	3.2	6.5	4.5	3.9	3.0	3.6	3.7
2. Current taxes on income and wealth	20.8	5.3	8.1	3.3	5.8	5.0	-3.7	-0.5	5.8	5.6	8.8	3.1	2.5	2.3
3. Social contributions	16.1	7.0	6.0	3.0	4.0	3.9	3.8	4.3	3.1	4.4	5.0	3.9	3.4	3.9
4. Of which actual social contributions	16.1	6.9	6.0	3.0	4.0	4.0	3.8	4.2	3.1	4.5	4.9	3.9	3.3	3.9
5. Other current revenue	19.3	11.7	5.7	7.5	8.3	9.0	1.9	-4.0	5.7	5.4	5.8	4.4	4.1	4.0
6. Total current revenue	15.7	7.4	6.1	4.1	4.0	3.8	2.0	2.0	5.0	4.8	5.6	3.5	3.3	3.5
7. Government consumption expenditure	16.6	7.4	5.8	3.2	4.2	3.4	6.1	4.5	4.1	3.7	3.8	3.7	3.5	3.6
8. Of which compensation of employees	15.7	6.9	5.6	4.7	3.8	3.6	4.7	3.4	2.4	3.2	3.0	2.6	2.4	2.4
9. Collective consumption	17.2	7.6	4.0	0.2	3.2	1.4	3.7	2.4	4.2	2.6	3.7	3.8	3.3	3.9
10. Social transfers in kind	16.2	7.3	7.0	5.1	4.8	4.6	7.6	5.6	4.0	4.3	3.8	3.6	3.6	3.4
11. Social transfers other than in kind	15.8	8.5	6.3	3.1	2.3	3.4	5.2	4.1	4.4	4.5	4.4	4.1	3.8	4.1
12. Interest	21.7	16.1	14.4	7.2	1.6	8.9	-0.1	-1.4	1.3	-0.1	0.3	5.2	5.8	3.4
13. Subsidies	11.5	0.6	2.0	0.9	2.2	9.6	11.5	-0.2	-4.4	-1.4	9.3	1.4	1.7	1.4
14. Other current expenditure 1)	0.0	0.1	0.1	0.2	0.2	0.0	0.2	0.2	0.0	0.1	-0.1	-0.2	-0.2	-0.1
15. Total current expenditure	16.0	8.1	6.4	3.9	3.7	4.0	5.8	4.1	3.7	3.9	3.8	3.5	3.4	3.6
16. Gross saving 1)	0.0	-0.3	-0.1	0.1	0.1	-0.1	-1.8	-1.0	0.6	0.4	0.9	0.0	0.0	-0.1
17. Capital transfers received	-106.1	-112.8	-93.4	-9.9	13.7	-27.3	77.4	57.9	-10.8	99.9	-46.0	1.3	-2.9	-3.0
18. Total revenue	16.2	7.9	5.6	4.0	4.1	3.6	2.3	2.5	4.8	5.8	4.6	3.5	3.2	3.4
19. Gross fixed capital formation	17.1	12.4	5.6	-3.6	10.8	1.4	0.6	8.1	5.3	10.3	5.7	5.3	4.0	5.1
20. Other capital expenditure 1)	-0.1	0.1	0.3	0.3	-0.3	0.0	0.1	0.0	0.0	0.1	-0.1	0.0	0.0	0.0
21. Total expenditure	15.9	8.5	6.9	4.0	3.5	3.8	5.6	4.4	3.7	4.4	3.8	3.6	3.3	3.6
22. Tax burden	14.5	6.4	6.1	3.7	3.5	3.1	1.8	2.5	4.8	5.0	5.2	3.3	3.2	3.3
23. Net lending (+) or net borrowing (-) 1)	0.1	-0.3	-0.6	0.0	0.3	-0.1	-1.6	-1.0	0.5	0.6	0.4	-0.1	0.0	-0.1

1) Changes in GDP ratios.

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	2.4	5.5	3.3	2.6	1.8	1.5	1.5	3.1	4.1	3.6	2.9	2.5	2.6	2.6	2.7
2. Interest payments (% of GDP)	2.7	3.5	3.5	3.3	3.0	2.9	3.0	2.9	2.8	2.7	2.6	2.5	2.6	2.6	2.6
3. Implicit interest rate 2)	:	7.3	6.2	5.9	5.3	5.3	5.6	5.4	5.0	4.5	4.2	4.0	4.2	4.2	4.2
4. Nominal GDP growth rate	5.4	3.5	3.3	4.4	3.3	5.4	3.9	3.4	3.0	4.1	3.5	4.3	3.8	4.2	3.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.4	5.5	3.3	2.6	1.8	1.5	1.5	3.1	4.1	3.6	2.9	2.5	2.6	2.6	2.7
6. Contribution of nominal GDP growth	:	-1.6	-1.8	-2.5	-1.9	-3.0	-2.1	-1.9	-1.7	-2.5	-2.2	-2.8	-2.3	-2.6	-2.4
7. Stock-flow adjustment 3)	:	2.3	-0.5	0.1	-0.4	0.0	0.0	0.8	2.3	0.8	1.0	-2.2	-0.2	-0.2	-0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.2	2.0	-0.2	-0.7	-1.2	-1.4	-1.5	0.2	1.3	0.9	0.3	0.0	0.0	0.0	0.1
9. Snow-ball effect	:	1.8	1.6	0.8	1.1	-0.1	0.9	1.1	1.1	0.3	0.5	-0.2	0.2	0.0	0.2
10. Stock-flow adjustment 3)	:	2.3	-0.5	0.1	-0.4	0.0	0.0	0.8	2.3	0.8	1.0	-2.2	-0.2	-0.2	-0.2
(% of GDP)															
11. Change in gross debt 5)	:	6.2	1.0	0.2	-0.6	-1.5	-0.5	2.1	4.7	2.0	1.8	-2.5	0.1	-0.2	0.1
12. Level of gross debt (end of year)	35.2	55.1	58.6	58.8	58.2	56.7	56.2	58.2	62.9	64.9	66.7	64.2	64.3	64.1	64.1

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 7A

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

Italy	(Mrd EURO-ITL)													
	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	16.7	37.8	72.8	111.6	175.0	177.0	185.2	186.8	195.4	202.5	218.3	226.5	233.7	242.1
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	184.0	179.6	178.7	185.3	190.1	213.7	231.8	241.0	248.3
3. Social contributions	28.0	58.1	98.5	136.1	148.0	153.8	161.3	168.8	176.0	183.4	192.0	206.4	215.6	222.4
4. Of which actual social contributions	25.4	51.3	88.1	120.2	144.1	149.8	157.5	165.0	172.4	180.0	188.4	202.5	211.6	218.3
5. Other current revenue	4.7	11.5	20.9	34.5	39.8	42.6	43.1	41.4	45.8	43.9	44.7	45.9	47.1	48.0
6. Total current revenue	68.3	159.7	289.2	419.3	534.7	557.4	569.1	575.6	602.5	619.9	668.6	710.5	737.4	760.9
7. Government consumption expenditure	34.4	80.3	141.2	170.2	219.7	236.9	248.8	262.9	276.2	290.6	299.5	309.9	325.4	336.2
8. Of which compensation of employees	21.8	48.9	85.6	103.9	124.3	131.6	137.6	144.7	149.9	156.6	163.0	166.5	176.6	180.2
9. Collective consumption	:	:	56.7	71.9	90.7	97.0	101.9	109.9	116.4	120.9	124.1	128.4	134.9	139.4
10. Social transfers in kind	:	:	84.5	98.3	129.0	139.9	146.9	153.0	159.9	169.7	175.4	181.5	190.6	196.9
11. Social transfers other than in kind	25.0	63.6	105.4	154.3	195.4	202.3	214.1	224.5	234.7	242.4	253.0	267.3	278.6	286.8
12. Interest	9.0	36.2	70.7	109.8	75.6	78.8	71.5	68.4	65.7	64.2	67.6	72.9	76.6	79.8
13. Subsidies	5.4	10.8	12.8	13.5	14.1	15.2	14.5	14.2	14.3	13.0	13.5	15.3	14.9	15.4
14. Other current expenditure	0.1	1.2	3.9	7.1	14.1	14.2	16.0	16.7	17.4	17.0	16.0	18.4	17.2	17.0
15. Total current expenditure	73.9	192.1	334.0	454.9	518.9	547.3	564.9	586.7	608.3	627.2	649.6	683.7	712.7	735.2
16. Gross saving	-5.6	-32.4	-44.8	-35.6	15.8	10.1	4.2	-11.1	-5.8	-7.3	19.0	26.7	24.7	25.6
17. Capital transfers received	0.5	1.2	1.6	7.9	5.0	3.5	5.7	22.3	12.2	5.8	4.5	3.9	4.5	4.6
18. Total revenue	68.8	160.9	290.8	427.3	539.7	560.9	574.7	597.9	614.7	625.7	673.1	714.4	742.0	765.5
19. Gross fixed capital formation	6.0	14.7	22.3	19.5	27.7	29.6	22.5	32.8	33.1	33.3	33.9	37.7	40.3	41.9
20. Other capital expenditure	3.0	7.4	14.7	23.1	3.1	22.4	24.5	25.0	21.3	24.7	55.1	27.9	26.4	26.5
21. Total expenditure	83.0	214.1	371.0	497.5	549.7	599.4	611.8	644.5	662.8	685.3	738.6	749.4	779.4	803.7
22. Tax burden	62.4	144.6	263.4	380.1	497.9	518.4	529.9	552.5	565.2	578.2	624.6	665.0	690.7	713.2
23. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.2	-70.2	-10.0	-38.5	-37.1	-46.6	-48.1	-59.5	-65.5	-35.0	-37.5	-38.2

**Table 7B****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Italy**

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	8.2	8.8	10.4	11.8	14.7	14.2	14.3	14.0	14.1	14.2	14.8	14.7	14.6	14.6
2. Current taxes on income and wealth	9.3	12.2	13.8	14.5	14.4	14.7	13.9	13.4	13.3	13.4	14.5	15.0	15.0	14.9
3. Social contributions	13.7	13.5	14.0	14.4	12.4	12.3	12.5	12.6	12.7	12.9	13.0	13.4	13.5	13.4
4. Of which actual social contributions	12.5	11.9	12.6	12.7	12.1	12.0	12.2	12.4	12.4	12.6	12.8	13.1	13.2	13.1
5. Other current revenue	2.3	2.7	3.0	3.6	3.3	3.4	3.3	3.1	3.3	3.1	3.0	3.0	2.9	2.9
6. Total current revenue	33.6	37.2	41.2	44.3	44.9	44.6	43.9	43.1	43.3	43.6	45.3	46.0	46.0	45.8
7. Government consumption expenditure	16.9	18.7	20.1	18.0	18.4	19.0	19.2	19.7	19.9	20.4	20.3	20.1	20.3	20.2
8. Of which compensation of employees	10.7	11.4	12.2	11.0	10.4	10.5	10.6	10.8	10.8	11.0	11.0	10.8	11.0	10.9
9. Collective consumption	:	:	8.1	7.6	7.6	7.8	7.9	8.2	8.4	8.5	8.4	8.3	8.4	8.4
10. Social transfers in kind	:	:	12.0	10.4	10.8	11.2	11.3	11.5	11.5	11.9	11.9	11.8	11.9	11.9
11. Social transfers other than in kind	12.3	14.8	15.0	16.3	16.4	16.2	16.5	16.8	16.9	17.0	17.1	17.3	17.4	17.3
12. Interest	4.4	8.4	10.1	11.6	6.3	6.3	5.5	5.1	4.7	4.5	4.6	4.7	4.8	4.8
13. Subsidies	2.6	2.5	1.8	1.4	1.2	1.2	1.1	1.1	1.0	0.9	0.9	1.0	0.9	0.9
14. Other current expenditure	0.0	0.3	0.5	0.8	1.2	1.1	1.2	1.3	1.2	1.2	1.1	1.2	1.1	1.0
15. Total current expenditure	36.3	44.7	47.6	48.0	43.6	43.8	43.6	43.9	43.7	44.1	44.0	44.3	44.5	44.3
16. Gross saving	-2.7	-7.5	-6.4	-3.8	1.3	0.8	0.3	-0.8	-0.4	-0.5	1.3	1.7	1.5	1.5
17. Capital transfers received	0.2	0.3	0.2	0.8	0.4	0.3	0.4	1.7	0.9	0.4	0.3	0.3	0.3	0.3
18. Total revenue	33.8	37.5	41.5	45.1	45.3	44.9	44.4	44.8	44.2	44.0	45.6	46.3	46.3	46.1
19. Gross fixed capital formation	3.0	3.4	3.2	2.1	2.3	2.4	1.7	2.5	2.4	2.3	2.3	2.4	2.5	2.5
20. Other capital expenditure	1.5	1.7	2.1	2.4	0.3	1.8	1.9	1.9	1.5	1.7	3.7	1.8	1.6	1.6
21. Total expenditure	40.8	49.8	52.9	52.5	46.2	48.0	47.2	48.3	47.7	48.2	50.1	48.6	48.6	48.4
22. Tax burden	30.7	33.7	37.6	40.1	41.8	41.5	40.9	41.4	40.6	40.6	42.3	43.1	43.1	42.9
23. Net lending (+) or net borrowing (-)	-7.0	-12.4	-11.4	-7.4	-0.8	-3.1	-2.9	-3.5	-3.5	-4.2	-4.4	-2.3	-2.3	-2.3

Table 7C

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

Italy

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

	1985	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	8.6	14.7	10.7	10.0	28.7	1.7	4.6	1.1	4.6	0.9	4.6	3.6	7.8	3.8	3.2	3.6
2. Current taxes on income and wealth	13.6	13.2	7.0	9.5	-6.0	7.9	2.2	7.1	-2.4	-0.5	3.7	2.6	12.4	8.5	4.0	3.0
3. Social contributions	12.7	14.8	6.3	6.5	-12.5	2.5	4.9	3.9	4.8	4.7	4.3	4.2	4.7	7.5	4.5	3.2
4. Of which actual social contributions	12.6	14.5	7.2	6.7	-12.8	2.7	5.0	4.0	5.1	4.7	4.5	4.4	4.7	7.5	4.5	3.2
5. Other current revenue	16.9	19.5	17.4	2.4	1.2	6.1	-2.5	6.9	1.0	-4.0	10.8	-4.3	1.9	2.6	2.7	2.0
6. Total current revenue	12.3	14.5	8.5	8.1	1.5	4.2	3.3	4.2	2.1	1.2	4.7	2.9	7.9	6.3	3.8	3.2
7. Government consumption expenditure	13.1	15.2	0.7	4.8	2.9	3.9	6.9	7.8	5.0	5.7	5.1	5.2	3.1	3.5	5.0	3.3
8. Of which compensation of employees	10.6	16.7	2.0	6.2	-3.9	2.7	4.5	5.9	4.5	5.2	3.5	4.5	4.1	2.1	6.1	2.1
9. Collective consumption	:	:	1.7	3.4	3.2	4.6	5.3	6.9	5.0	7.9	5.8	3.9	2.6	3.5	5.0	3.3
10. Social transfers in kind	:	:	-0.1	5.9	2.7	3.5	8.1	8.4	5.0	4.1	4.5	6.2	3.4	3.5	5.0	3.3
11. Social transfers other than in kind	14.6	10.6	4.6	7.3	2.3	4.4	2.9	3.5	5.8	4.9	4.6	3.3	4.4	5.7	4.2	3.0
12. Interest	12.8	21.7	10.1	-15.7	-11.5	-13.8	1.6	4.2	-9.2	-4.4	-3.9	-2.3	5.2	7.9	5.1	4.3
13. Subsidies	2.3	-6.1	-6.9	-14.3	14.8	-4.1	2.6	7.5	-4.7	-1.6	0.8	-9.5	4.4	12.9	-2.7	3.2
14. Other current expenditure 1)	0.1	-0.2	-0.1	0.1	0.1	0.1	-0.1	0.0	0.1	0.0	0.0	-0.1	-0.1	0.1	-0.1	-0.1
15. Total current expenditure	13.2	13.3	3.8	0.4	0.4	1.0	4.1	5.5	3.2	3.9	3.7	3.1	3.6	5.2	4.2	3.2
16. Gross saving 1)	-0.4	0.3	2.2	3.4	0.5	1.4	-0.4	-0.5	-0.5	-1.2	0.4	-0.1	1.8	0.4	-0.2	0.0
17. Capital transfers received	-36.0	-26.9	126.2	135.9	-25.8	-25.0	-10.3	-31.2	63.4	293.3	-45.4	-52.0	-23.5	-12.2	15.4	2.3
18. Total revenue	11.6	14.2	9.6	9.3	1.0	3.8	3.2	3.9	2.5	4.0	2.8	1.8	7.6	6.1	3.9	3.2
19. Gross fixed capital formation	15.9	11.6	2.3	4.4	12.0	6.3	3.2	6.9	-24.2	45.9	1.1	0.4	1.7	11.5	6.9	3.9
20. Other capital expenditure 1)	0.2	0.1	1.0	-0.3	0.2	0.1	-1.3	1.5	0.1	0.0	-0.3	0.2	2.0	-1.9	-0.2	-0.1
21. Total expenditure	13.8	13.4	5.9	0.1	1.4	1.5	1.3	9.0	2.1	5.4	2.8	3.4	7.8	1.5	4.0	3.1
22. Tax burden	11.0	13.6	9.2	9.3	1.0	3.3	3.9	4.1	2.2	4.2	2.3	2.3	8.0	6.5	3.9	3.3
23. Net lending (+) or net borrowing (-) 1)	-0.9	0.0	1.7	4.3	-0.1	1.1	0.9	-2.2	0.2	-0.6	0.0	-0.7	-0.3	2.2	-0.1	0.0

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	11.4	7.4	2.7	2.8	1.7	0.8	3.1	2.9	3.5	3.5	4.2	4.4	2.3	2.3	2.3
2. Interest payments (% of GDP)	10.1	11.6	9.3	7.9	6.6	6.3	6.3	5.5	5.1	4.7	4.5	4.6	4.7	4.8	4.8
3. Implicit interest rate 2)	12.0	10.3	8.0	7.0	5.9	5.9	6.1	5.3	5.0	4.7	4.4	4.5	4.6	4.8	4.8
4. Nominal GDP growth rate	10.6	7.9	4.5	4.1	3.3	5.7	4.8	3.7	3.1	4.1	2.3	3.7	4.6	3.8	3.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	11.4	7.4	2.7	2.8	1.7	0.8	3.1	2.9	3.5	3.5	4.2	4.4	2.3	2.3	2.3
6. Contribution of nominal GDP growth	-8.9	-8.9	-5.2	-4.6	-3.6	-6.1	-5.0	-3.9	-3.2	-4.1	-2.4	-3.8	-4.7	-3.9	-3.6
7. Stock-flow adjustment 3)	-0.9	1.2	-0.1	-1.3	0.7	0.7	1.5	-2.1	-1.6	0.2	0.6	-0.1	-0.1	0.1	-0.3

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.4	-4.2	-6.6	-5.1	-4.9	-5.5	-3.2	-2.7	-1.6	-1.3	-0.3	-0.1	-2.5	-2.4	-2.5
9. Snow-ball effect	1.2	2.7	4.1	3.3	3.0	0.2	1.3	1.6	1.9	0.6	2.1	0.8	0.0	0.9	1.2
10. Stock-flow adjustment 3)	-0.9	1.2	-0.1	-1.3	0.7	0.7	1.5	-2.1	-1.6	0.2	0.6	-0.1	-0.1	0.1	-0.3

(% of GDP)

11. Change in gross debt 5)	1.6	-0.3	-2.6	-3.1	-1.2	-4.6	-0.4	-3.1	-1.3	-0.5	2.4	0.6	-2.5	-1.4	-1.6
12. Level of gross debt (end of year)	94.7	121.2	118.1	114.9	113.7	109.1	108.7	105.6	104.3	103.8	106.2	106.8	104.3	102.9	101.2

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 8A

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

Cyprus

(Mrd EURO-CYP)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	0.934	0.966	1.228	1.378	1.463	1.924	2.128	2.270	2.546	2.917	3.117	3.324
2. Current taxes on income and wealth	:	:	:	0.820	0.964	1.081	1.183	1.223	1.125	1.014	1.246	1.555	2.032	2.176	2.320
3. Social contributions	:	:	:	0.581	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.163	1.242	1.325
4. Of which actual social contributions	:	:	:	0.581	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.163	1.242	1.325
5. Other current revenue	:	:	:	0.412	0.407	0.463	0.531	0.510	0.651	0.687	0.780	0.858	0.768	0.792	0.845
6. Total current revenue	:	:	:	2.747	2.938	3.419	3.812	3.931	4.521	4.802	5.406	6.087	6.880	7.328	7.814
7. Government consumption expenditure	:	:	:	1.405	1.579	1.589	1.825	1.997	2.323	2.255	2.427	2.683	2.728	2.919	3.113
8. Of which compensation of employees	:	:	:	1.142	1.227	1.337	1.405	1.512	1.825	1.874	1.982	2.129	2.182	2.335	2.490
9. Collective consumption	:	:	:	0.736	0.872	0.815	1.003	1.099	1.275	1.232	1.343	1.493	1.518	1.624	1.732
10. Social transfers in kind	:	:	:	0.669	0.707	0.774	0.822	0.898	1.048	1.023	1.084	1.190	1.210	1.295	1.380
11. Social transfers other than in kind	:	:	:	0.735	0.802	0.886	0.978	1.122	1.326	1.513	1.705	1.758	1.948	2.124	2.265
12. Interest	:	:	:	0.259	0.275	0.331	0.357	0.348	0.401	0.417	0.473	0.470	0.482	0.491	0.495
13. Subsidies	:	:	:	0.096	0.066	0.134	0.149	0.115	0.140	0.142	0.094	0.077	0.103	0.086	0.092
14. Other current expenditure	:	:	:	0.321	0.324	0.372	0.387	0.447	0.632	0.557	0.683	0.743	1.228	1.296	1.382
15. Total current expenditure	:	:	:	2.815	3.046	3.312	3.694	4.029	4.822	4.884	5.383	5.731	6.489	6.917	7.347
16. Gross saving	:	:	:	-0.068	-0.108	0.108	0.117	-0.098	-0.301	-0.082	0.023	0.357	0.391	0.411	0.467
17. Capital transfers received	:	:	:	0.006	0.005	0.007	0.007	0.004	0.010	0.096	0.135	0.011	0.009	0.015	0.016
18. Total revenue	:	:	:	2.753	2.943	3.427	3.818	3.936	4.531	4.898	5.541	6.099	6.889	7.343	7.830
19. Gross fixed capital formation	:	:	:	0.242	0.222	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.459	0.487	0.519
20. Other capital expenditure	:	:	:	0.045	0.065	0.054	0.050	0.063	0.079	0.022	0.063	0.109	0.092	0.065	0.070
21. Total expenditure	:	:	:	3.102	3.334	3.655	4.055	4.419	5.294	5.414	5.866	6.271	7.040	7.470	7.936
22. Tax burden	:	:	:	2.341	2.536	2.963	3.286	3.425	3.878	4.230	4.781	5.263	6.119	6.549	6.984
23. Net lending (+) or net borrowing (-)	:	:	:	-0.349	-0.391	-0.229	-0.237	-0.484	-0.764	-0.516	-0.325	-0.173	-0.152	-0.127	-0.106

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

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	11.1	10.7	12.4	13.0	13.3	16.4	16.8	16.9	17.8	19.0	19.0	19.0
2. Current taxes on income and wealth	:	:	:	9.7	10.6	10.9	11.1	11.2	9.6	8.0	9.3	10.9	13.3	13.3	13.3
3. Social contributions	:	:	:	6.9	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.9	7.6	7.6	7.6
4. Of which actual social contributions	:	:	:	6.9	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.9	7.6	7.6	7.6
5. Other current revenue	:	:	:	4.9	4.5	4.7	5.0	4.6	5.5	5.4	5.8	6.0	5.0	4.8	4.8
6. Total current revenue	:	:	:	32.5	32.4	34.6	35.9	35.9	38.4	37.9	40.2	42.5	44.9	44.7	44.7
7. Government consumption expenditure	:	:	:	16.6	17.4	16.1	17.2	18.2	19.7	17.8	18.0	18.7	17.8	17.8	17.8
8. Of which compensation of employees	:	:	:	13.5	13.5	13.5	13.2	13.8	15.5	14.8	14.7	14.9	14.2	14.2	14.2
9. Collective consumption	:	:	:	8.7	9.6	8.2	9.4	10.0	10.8	9.7	10.0	10.4	9.9	9.9	9.9
10. Social transfers in kind	:	:	:	7.9	7.8	7.8	7.7	8.2	8.9	8.1	8.1	8.3	7.9	7.9	7.9
11. Social transfers other than in kind	:	:	:	8.7	8.9	9.0	9.2	10.2	11.3	12.0	12.7	12.3	12.7	13.0	13.0
12. Interest	:	:	:	3.1	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.1	3.0	2.8
13. Subsidies	:	:	:	1.1	0.7	1.4	1.4	1.0	1.2	1.1	0.7	0.5	0.7	0.5	0.5
14. Other current expenditure	:	:	:	3.8	3.6	3.8	3.6	4.1	5.4	4.4	5.1	5.2	8.0	7.9	7.9
15. Total current expenditure	:	:	:	33.3	33.6	33.5	34.8	36.7	41.0	38.6	40.0	40.0	42.4	42.2	42.0
16. Gross saving	:	:	:	-0.8	-1.2	1.1	1.1	-0.9	-2.6	-0.6	0.2	2.5	2.6	2.5	2.7
17. Capital transfers received	:	:	:	0.1	0.1	0.1	0.1	0.0	0.1	0.8	1.0	0.1	0.1	0.1	0.1
18. Total revenue	:	:	:	32.6	32.5	34.7	35.9	35.9	38.5	38.7	41.2	42.6	45.0	44.8	44.8
19. Gross fixed capital formation	:	:	:	2.9	2.5	2.9	2.9	3.0	3.4	4.0	3.1	3.0	3.0	3.0	3.0
20. Other capital expenditure	:	:	:	0.5	0.7	0.5	0.5	0.6	0.7	0.2	0.5	0.8	0.6	0.4	0.4
21. Total expenditure	:	:	:	36.7	36.8	37.0	38.2	40.3	45.0	42.8	43.6	43.8	45.9	45.5	45.4
22. Tax burden	:	:	:	27.7	28.0	30.0	30.9	31.2	33.0	33.4	35.5	36.8	39.9	39.9	39.9
23. Net lending (+) or net borrowing (-)	:	:	:	-4.1	-4.3	-2.3	-2.2	-4.4	-6.5	-4.1	-2.4	-1.2	-1.0	-0.8	-0.6

Table 8C

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

## Cyprus

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	3.4	27.1	12.2	6.2	31.5	10.7	6.6	12.2	14.6	6.9	6.6
2. Current taxes on income and wealth	:	:	:	17.6	12.1	9.4	3.4	-8.0	-9.9	22.8	24.8	30.7	7.1	6.6
3. Social contributions	:	:	:	3.4	7.7	11.4	2.2	11.6	18.4	14.2	1.6	3.0	6.9	6.6
4. Of which actual social contributions	:	:	:	3.4	7.7	11.4	2.2	11.6	18.4	14.2	1.6	3.0	6.9	6.6
5. Other current revenue	:	:	:	-1.2	13.9	14.6	-4.1	27.9	5.4	13.6	10.0	-10.5	3.2	6.6
6. Total current revenue	:	:	:	7.0	16.4	11.5	3.1	15.0	6.2	12.6	12.6	13.0	6.5	6.6
7. Government consumption expenditure	:	:	:	12.4	0.6	14.9	9.4	16.3	-2.9	7.6	10.5	1.7	7.0	6.6
8. Of which compensation of employees	:	:	:	7.4	8.9	5.1	7.6	20.7	2.7	5.8	7.4	2.5	7.0	6.6
9. Collective consumption	:	:	:	18.5	-6.6	23.0	9.6	16.0	-3.4	9.1	11.1	1.7	7.0	6.6
10. Social transfers in kind	:	:	:	5.6	9.5	6.3	9.2	16.7	-2.3	5.9	9.8	1.7	7.0	6.6
11. Social transfers other than in kind	:	:	:	9.2	10.4	10.4	14.8	18.2	14.1	12.7	3.1	10.8	9.1	6.6
12. Interest	:	:	:	6.3	20.4	7.7	-2.4	15.1	4.1	13.4	-0.6	2.5	1.9	0.7
13. Subsidies	:	:	:	-31.0	102.7	11.0	-22.7	22.1	1.0	-33.4	-18.8	34.3	-16.7	6.7
14. Other current expenditure 1)	:	:	:	-0.2	0.2	-0.1	0.4	1.3	-1.0	0.7	0.1	2.8	-0.1	0.0
15. Total current expenditure	:	:	:	8.2	8.7	11.6	9.1	19.7	1.3	10.2	6.5	13.2	6.6	6.2
16. Gross saving 1)	:	:	:	-0.4	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	0.1	0.0	0.2
17. Capital transfers received	:	:	:	-22.5	50.7	-7.3	-34.0	119.2	887.7	40.0	-91.8	-22.0	77.1	7.3
18. Total revenue	:	:	:	6.9	16.4	11.4	3.1	15.1	8.1	13.1	10.1	13.0	6.6	6.6
19. Gross fixed capital formation	:	:	:	-7.9	30.3	7.1	5.4	20.5	28.9	-17.1	2.4	6.5	6.1	6.6
20. Other capital expenditure 1)	:	:	:	0.2	-0.2	-0.1	0.1	0.1	-0.5	0.3	0.3	-0.2	-0.2	0.0
21. Total expenditure	:	:	:	7.5	9.6	10.9	9.0	19.8	2.3	8.4	6.9	12.3	6.1	6.2
22. Tax burden	:	:	:	8.3	16.9	10.9	4.2	13.2	9.1	13.0	10.1	17.0	7.0	6.6
23. Net lending (+) or net borrowing (-) 1)	:	:	:	-0.2	2.0	0.1	-2.2	-2.1	2.4	1.7	1.2	0.2	0.2	0.2

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	4.1	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	1.0	0.8	0.6
2. Interest payments (% of GDP)	3.1	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.1	3.0	2.8
3. Implicit interest rate 2)	6.1	5.6	6.2	6.1	5.4	5.6	5.1	5.3	5.1	5.2	5.3	5.7
4. Nominal GDP growth rate	8.1	7.3	9.1	7.5	3.2	7.3	7.6	6.4	6.4	7.0	7.1	6.6
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	4.1	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	1.0	0.8	0.6
6. Contribution of nominal GDP growth	-4.1	-4.0	-4.9	-4.1	-1.9	-4.4	-4.9	-4.2	-4.1	-4.3	-4.0	-3.3
7. Stock-flow adjustment 3)	4.0	-0.1	2.7	3.8	1.5	2.1	2.0	0.7	-1.0	-1.4	-4.0	-1.0
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	1.1	1.3	-1.0	-1.1	1.2	3.1	0.8	-1.1	-2.1	-2.2	-2.2	-2.2
9. Snow-ball effect	-1.0	-0.9	-1.5	-0.8	1.3	-1.0	-1.6	-0.7	-0.8	-1.1	-1.0	-0.5
10. Stock-flow adjustment 3)	4.0	-0.1	2.7	3.8	1.5	2.1	2.0	0.7	-1.0	-1.4	-4.0	-1.0
(% of GDP)												
11. Change in gross debt 5)	4.0	0.3	0.2	1.9	4.0	4.2	1.3	-1.1	-3.9	-4.7	-7.2	-3.7
12. Level of gross debt (end of year)	58.4	58.7	58.8	60.7	64.7	68.9	70.2	69.1	65.2	60.5	53.3	49.6

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	1.08	1.66	1.98	2.17	2.53	2.97	2.96	3.05	3.19	3.64	3.96	4.16	4.40	4.66	4.91
2. Current taxes on income and wealth	1.55	2.31	2.69	2.79	2.94	3.29	3.42	3.66	3.77	3.57	4.12	4.42	4.81	4.96	5.37
3. Social contributions	1.14	1.66	1.82	1.94	2.18	2.40	2.66	2.82	3.01	3.19	3.43	3.65	4.01	4.35	4.69
4. Of which actual social contributions	1.01	1.49	1.65	1.78	2.01	2.23	2.48	2.62	2.79	2.95	3.17	3.38	3.71	4.02	4.34
5. Other current revenue	0.63	0.70	0.75	0.78	0.77	0.89	0.90	0.90	0.87	0.90	0.94	1.15	1.22	1.29	1.38
6. Total current revenue	4.40	6.33	7.25	7.69	8.43	9.55	9.95	10.42	10.84	11.29	12.45	13.37	14.45	15.26	16.35
7. Government consumption expenditure	1.59	2.41	2.74	2.75	3.09	3.33	3.63	3.96	4.22	4.64	5.00	5.19	5.57	5.97	6.43
8. Of which compensation of employees	0.92	1.28	1.44	1.49	1.56	1.66	1.78	1.94	2.07	2.23	2.38	2.50	2.68	2.87	3.13
9. Collective consumption	0.67	1.02	1.16	1.13	1.23	1.38	1.47	1.64	1.71	1.86	2.01	2.05	2.20	2.36	2.54
10. Social transfers in kind	0.92	1.38	1.57	1.62	1.85	1.95	2.17	2.32	2.51	2.78	2.98	3.14	3.37	3.61	3.89
11. Social transfers other than in kind	1.33	2.16	2.39	2.49	2.68	2.87	3.13	3.49	3.88	4.05	4.37	4.60	4.83	5.07	5.33
12. Interest	0.05	0.06	0.07	0.07	0.06	0.07	0.07	0.06	0.06	0.04	0.04	0.06	0.07	0.07	0.07
13. Subsidies	0.23	0.24	0.28	0.31	0.28	0.34	0.35	0.37	0.40	0.44	0.50	0.52	0.55	0.59	0.62
14. Other current expenditure	0.23	0.35	0.51	0.56	0.64	0.59	0.56	0.60	0.70	0.88	0.83	0.90	0.95	0.99	1.05
15. Total current expenditure	3.43	5.21	5.98	6.19	6.75	7.20	7.74	8.48	9.25	10.05	10.74	11.27	11.98	12.69	13.50
16. Gross saving	0.97	1.12	1.26	1.50	1.68	2.35	2.21	1.94	1.59	1.24	1.71	2.10	2.47	2.57	2.85
17. Capital transfers received	0.01	0.03	0.03	0.05	0.04	0.03	0.04	0.04	0.06	0.06	0.06	0.06	0.06	0.07	0.07
18. Total revenue	4.41	6.36	7.28	7.74	8.47	9.58	9.99	10.47	10.90	11.34	12.51	13.43	14.51	15.32	16.41
19. Gross fixed capital formation	0.41	0.58	0.50	0.78	0.85	0.84	0.97	1.18	1.18	1.17	1.36	1.35	1.48	1.56	1.64
20. Other capital expenditure	0.13	0.20	0.19	0.18	0.19	0.22	-0.11	0.30	0.34	0.44	0.45	0.59	0.62	0.65	0.69
21. Total expenditure	3.96	6.00	6.68	7.15	7.79	8.27	8.61	9.96	10.77	11.67	12.54	13.20	14.08	14.91	15.83
22. Tax burden	3.75	5.61	6.47	6.87	7.62	8.62	8.98	9.43	9.86	10.25	11.36	12.07	12.98	13.70	14.68
23. Net lending (+) or net borrowing (-)	0.45	0.37	0.60	0.59	0.68	1.31	1.38	0.50	0.13	-0.33	-0.03	0.23	0.43	0.41	0.59

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

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	10.3	11.0	12.1	12.5	12.7	13.5	13.1	12.7	12.4	13.3	13.2	12.3	11.9	11.6	11.4
2. Current taxes on income and wealth	14.7	15.3	16.4	16.0	14.8	14.9	15.2	15.3	14.7	13.0	13.7	13.0	13.0	12.4	12.4
3. Social contributions	10.9	11.0	11.1	11.2	11.0	10.9	11.8	11.8	11.7	11.6	11.4	10.8	10.9	10.9	10.9
4. Of which actual social contributions	9.7	9.9	10.1	10.2	10.1	10.1	11.0	10.9	10.8	10.8	10.6	10.0	10.1	10.0	10.0
5. Other current revenue	6.0	4.7	4.6	4.5	3.9	4.1	4.0	3.7	3.4	3.3	3.1	3.4	3.3	3.2	3.2
6. Total current revenue	41.9	41.9	44.1	44.2	42.4	43.4	44.1	43.4	42.1	41.1	41.5	39.5	39.2	38.1	37.8
7. Government consumption expenditure	15.1	15.9	16.7	15.8	15.5	15.1	16.1	16.5	16.4	16.9	16.6	15.3	15.1	14.9	14.9
8. Of which compensation of employees	8.8	8.5	8.8	8.5	7.8	7.5	7.9	8.1	8.0	8.1	7.9	7.4	7.3	7.2	7.2
9. Collective consumption	6.4	6.8	7.1	6.5	6.2	6.3	6.5	6.8	6.6	6.8	6.7	6.1	6.0	5.9	5.9
10. Social transfers in kind	8.7	9.2	9.6	9.3	9.3	8.9	9.6	9.7	9.8	10.1	9.9	9.3	9.1	9.0	9.0
11. Social transfers other than in kind	12.6	14.3	14.5	14.3	13.5	13.1	13.9	14.5	15.1	14.8	14.6	13.6	13.1	12.7	12.3
12. Interest	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.1	0.2	0.2	0.2	0.2
13. Subsidies	2.2	1.6	1.7	1.8	1.4	1.5	1.5	1.5	1.5	1.6	1.7	1.5	1.5	1.5	1.4
14. Other current expenditure	2.2	2.3	3.1	3.2	3.2	2.7	2.5	2.5	2.7	3.2	2.8	2.6	2.6	2.5	2.4
15. Total current expenditure	32.6	34.5	36.4	35.5	34.0	32.7	34.3	35.4	36.0	36.6	35.8	33.3	32.5	31.7	31.2
16. Gross saving	9.2	7.4	7.7	8.6	8.5	10.7	9.8	8.1	6.2	4.5	5.7	6.2	6.7	6.4	6.6
17. Capital transfers received	0.1	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
18. Total revenue	42.0	42.1	44.3	44.4	42.6	43.6	44.2	43.6	42.4	41.3	41.7	39.7	39.3	38.3	38.0
19. Gross fixed capital formation	3.9	3.8	3.0	4.5	4.3	3.8	4.3	4.9	4.6	4.3	4.5	4.0	4.0	3.9	3.8
20. Other capital expenditure	1.2	1.3	1.2	1.0	0.9	1.0	-0.5	1.2	1.3	1.6	1.5	1.7	1.7	1.6	1.6
21. Total expenditure	37.7	39.7	40.7	41.1	39.2	37.6	38.1	41.5	41.9	42.5	41.8	39.0	38.2	37.2	36.6
22. Tax burden	35.7	37.1	39.4	39.4	38.3	39.2	39.8	39.3	38.3	37.3	37.8	35.6	35.2	34.2	34.0
23. Net lending (+) or net borrowing (-)	4.3	2.4	3.7	3.4	3.4	6.0	6.1	2.1	0.5	-1.2	-0.1	0.7	1.2	1.0	1.4

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

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	-2.0	5.9	12.6	9.7	16.5	17.1	-0.1	2.8	4.6	14.2	9.0	4.9	5.8	6.0	5.3
2. Current taxes on income and wealth	9.1	7.8	7.9	3.7	5.5	11.7	4.2	6.9	3.0	-5.4	15.4	7.3	9.0	3.0	8.3
3. Social contributions	5.2	4.0	5.7	6.8	12.4	10.0	10.9	5.8	6.7	5.9	7.6	6.4	10.0	8.3	7.9
4. Of which actual social contributions	5.4	4.8	6.0	7.4	13.5	10.5	11.3	5.8	6.4	5.9	7.5	6.4	10.0	8.3	7.9
5. Other current revenue	14.4	-2.4	9.8	3.8	-1.0	15.4	0.4	-0.1	-2.6	2.7	4.9	22.1	6.0	6.0	6.5
6. Total current revenue	5.5	5.2	8.8	6.1	9.7	13.2	4.2	4.8	4.0	4.1	10.3	7.4	8.0	5.6	7.1
7. Government consumption expenditure	13.2	7.5	5.7	0.6	12.1	7.8	9.2	8.9	6.6	10.1	7.6	4.0	7.3	7.1	7.6
8. Of which compensation of employees	4.8	5.4	7.3	2.9	5.0	6.5	7.5	8.7	6.6	7.7	6.8	5.2	7.2	7.2	8.8
9. Collective consumption	17.8	5.4	7.8	-2.6	8.9	11.8	6.5	11.4	4.3	9.1	8.2	1.9	7.3	7.1	7.6
10. Social transfers in kind	10.0	9.1	4.3	3.0	14.3	5.1	11.2	7.2	8.2	10.7	7.2	5.3	7.3	7.1	7.6
11. Social transfers other than in kind	6.7	3.9	6.5	4.4	7.5	7.2	9.0	11.4	11.4	4.3	8.0	5.4	5.0	5.0	5.0
12. Interest	-1.2	0.4	3.0	7.7	-10.8	15.6	0.3	-15.1	-7.5	-23.3	-0.7	26.6	20.5	1.5	1.4
13. Subsidies	-31.2	20.5	-0.1	9.2	-8.1	19.0	2.4	7.1	7.0	11.0	12.4	4.5	6.5	6.0	6.0
14. Other current expenditure 1)	-0.2	0.0	0.8	0.1	0.0	-0.5	-0.2	0.0	0.2	0.5	-0.4	-0.1	-0.1	-0.1	0.0
15. Total current expenditure	6.0	6.3	8.0	3.4	9.1	6.7	7.5	9.5	9.1	8.7	6.8	5.0	6.3	6.0	6.3
16. Gross saving 1)	-0.1	-0.3	0.6	0.9	-0.2	2.2	-0.9	-1.7	-1.9	-1.7	1.2	0.5	0.5	-0.3	0.2
17. Capital transfers received	11.2	-16.9	28.5	54.9	-22.8	-3.7	5.0	23.1	35.2	-6.1	12.0	0.3	2.2	1.6	3.1
18. Total revenue	5.5	5.1	8.8	6.3	9.5	13.2	4.2	4.8	4.1	4.1	10.3	7.4	8.0	5.6	7.1
19. Gross fixed capital formation	7.8	32.9	-35.2	56.8	8.9	-1.2	15.2	21.9	-0.6	-0.3	15.8	-1.0	10.0	5.5	5.0
20. Other capital expenditure 1)	-0.1	-0.2	0.0	-0.1	-0.1	0.1	-1.5	1.7	0.1	0.3	-0.1	0.2	0.0	-0.1	0.0
21. Total expenditure	5.7	8.4	2.8	7.1	9.0	6.1	4.1	15.8	8.1	8.3	7.5	5.2	6.7	5.9	6.2
22. Tax burden	4.7	5.9	8.9	6.2	11.0	13.1	4.2	5.0	4.6	3.9	10.8	6.2	8.2	5.5	7.2
23. Net lending (+) or net borrowing (-) 1)	0.0	-1.2	2.5	-0.3	0.0	2.6	0.1	-4.0	-1.6	-1.7	1.1	0.8	0.5	-0.1	0.3

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	-4.3	-2.4	-3.7	-3.4	-3.4	-6.0	-6.1	-2.1	-0.5	1.2	0.1	-0.7	-1.2	-1.0	-1.4
2. Interest payments (% of GDP)	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.1	0.2	0.2	0.2	0.2
3. Implicit interest rate 2)	:	8.1	5.4	5.7	5.0	5.6	5.3	4.3	3.7	2.8	2.5	3.0	3.0	2.8	2.9
4. Nominal GDP growth rate	8.0	3.8	4.0	6.1	14.2	10.6	2.6	6.3	7.2	6.7	9.4	12.7	9.0	8.5	8.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	-4.3	-2.4	-3.7	-3.4	-3.4	-6.0	-6.1	-2.1	-0.5	1.2	0.1	-0.7	-1.2	-1.0	-1.4
6. Contribution of nominal GDP growth	:	-0.2	-0.3	-0.4	-0.9	-0.6	-0.2	-0.4	-0.4	-0.4	-0.6	-0.7	-0.5	-0.5	-0.4
7. Stock-flow adjustment 3)	:	4.6	3.9	3.5	3.6	6.3	6.4	2.5	0.7	-0.6	0.2	1.8	1.7	0.9	1.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-4.8	-2.8	-4.1	-3.8	-3.7	-6.3	-6.4	-2.4	-0.7	1.0	0.0	-0.9	-1.3	-1.2	-1.5
9. Snow-ball effect	:	0.2	0.1	0.0	-0.6	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.4	-0.3	-0.3
10. Stock-flow adjustment 3)	:	4.6	3.9	3.5	3.6	6.3	6.4	2.5	0.7	-0.6	0.2	1.8	1.7	0.9	1.2
(% of GDP)															
11. Change in gross debt 5)	:	1.9	0.0	-0.3	-0.7	-0.3	0.1	0.0	-0.3	0.2	-0.2	0.4	0.0	-0.6	-0.6
12. Level of gross debt (end of year)	4.7	7.4	7.7	7.4	6.7	6.4	6.5	6.5	6.3	6.4	6.2	6.6	6.6	6.0	5.4

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)****Malta****(Mrd EURO-MTL)**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	0.365	0.361	0.405	0.395	0.450	0.499	0.535	0.582	0.566	0.651	0.697	0.759	0.799	0.837	0.880
2. Current taxes on income and wealth	0.242	0.223	0.266	0.272	0.315	0.362	0.406	0.482	0.520	0.515	0.542	0.600	0.698	0.737	0.813
3. Social contributions	0.216	0.238	0.265	0.257	0.272	0.299	0.340	0.342	0.350	0.361	0.399	0.390	0.408	0.419	0.431
4. Of which actual social contributions	0.181	0.195	0.221	0.211	0.224	0.253	0.280	0.279	0.285	0.294	0.326	0.316	0.330	0.339	0.349
5. Other current revenue	0.207	0.182	0.181	0.186	0.204	0.178	0.185	0.185	0.205	0.223	0.179	0.174	0.186	0.190	0.181
<b>6. Total current revenue</b>	<b>1.029</b>	<b>1.004</b>	<b>1.117</b>	<b>1.109</b>	<b>1.241</b>	<b>1.339</b>	<b>1.467</b>	<b>1.591</b>	<b>1.641</b>	<b>1.750</b>	<b>1.817</b>	<b>1.922</b>	<b>2.091</b>	<b>2.183</b>	<b>2.305</b>
7. Government consumption expenditure	0.550	0.616	0.632	0.668	0.684	0.737	0.811	0.854	0.902	0.935	0.953	1.012	1.030	1.056	1.083
8. Of which compensation of employees	0.433	0.467	0.471	0.498	0.499	0.515	0.600	0.618	0.647	0.658	0.671	0.677	0.689	0.710	0.733
9. Collective consumption	0.270	0.302	0.309	0.327	0.338	0.357	0.403	0.412	0.433	0.438	0.444	0.475	0.483	0.495	0.508
10. Social transfers in kind	0.280	0.314	0.323	0.341	0.346	0.380	0.408	0.442	0.469	0.496	0.508	0.537	0.547	0.561	0.575
11. Social transfers other than in kind	0.335	0.382	0.408	0.434	0.461	0.471	0.505	0.538	0.559	0.575	0.602	0.634	0.657	0.702	0.735
12. Interest	0.060	0.069	0.089	0.111	0.135	0.144	0.136	0.152	0.150	0.164	0.178	0.179	0.173	0.178	0.183
13. Subsidies	0.052	0.069	0.077	0.075	0.069	0.056	0.066	0.090	0.096	0.086	0.099	0.094	0.114	0.105	0.111
14. Other current expenditure	0.070	0.039	0.044	0.021	0.022	0.035	0.048	0.020	0.040	0.085	0.074	0.061	0.081	0.102	0.123
<b>15. Total current expenditure</b>	<b>1.068</b>	<b>1.175</b>	<b>1.251</b>	<b>1.309</b>	<b>1.371</b>	<b>1.443</b>	<b>1.566</b>	<b>1.654</b>	<b>1.747</b>	<b>1.845</b>	<b>1.906</b>	<b>1.980</b>	<b>2.055</b>	<b>2.143</b>	<b>2.236</b>
16. Gross saving	-0.038	-0.171	-0.134	-0.199	-0.130	-0.105	-0.099	-0.063	-0.106	-0.095	-0.088	-0.058	0.035	0.040	0.070
17. Capital transfers received	0.021	0.063	0.034	0.031	0.041	0.045	0.012	0.021	0.024	0.080	0.174	0.166	0.092	0.118	0.106
<b>18. Total revenue</b>	<b>1.050</b>	<b>1.067</b>	<b>1.152</b>	<b>1.141</b>	<b>1.282</b>	<b>1.383</b>	<b>1.478</b>	<b>1.612</b>	<b>1.664</b>	<b>1.830</b>	<b>1.991</b>	<b>2.088</b>	<b>2.183</b>	<b>2.301</b>	<b>2.411</b>
19. Gross fixed capital formation	0.085	0.107	0.121	0.157	0.162	0.155	0.139	0.175	0.207	0.177	0.229	0.218	0.215	0.221	0.198
20. Other capital expenditure	0.022	0.031	0.031	0.017	0.029	0.030	0.033	0.016	0.143	0.026	0.002	0.017	0.008	0.024	0.037
<b>21. Total expenditure</b>	<b>1.174</b>	<b>1.313</b>	<b>1.403</b>	<b>1.483</b>	<b>1.562</b>	<b>1.629</b>	<b>1.738</b>	<b>1.845</b>	<b>2.097</b>	<b>2.048</b>	<b>2.137</b>	<b>2.216</b>	<b>2.278</b>	<b>2.389</b>	<b>2.470</b>
22. Tax burden	0.792	0.783	0.897	0.881	0.993	1.119	1.227	1.349	1.377	1.483	1.605	1.711	1.868	1.956	2.086
23. Net lending (+) or net borrowing (-)	-0.124	-0.246	-0.251	-0.342	-0.280	-0.245	-0.260	-0.233	-0.432	-0.218	-0.146	-0.127	-0.095	-0.087	-0.059

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

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	12.3	11.7	12.4	11.4	12.4	12.6	13.3	13.6	12.9	14.6	14.7	15.1	15.0	14.9	14.9
2. Current taxes on income and wealth	8.2	7.2	8.2	7.9	8.7	9.1	10.1	11.3	11.8	11.5	11.4	11.9	13.2	13.1	13.8
3. Social contributions	7.3	7.7	8.1	7.4	7.5	7.5	8.4	8.0	8.0	8.1	8.4	7.8	7.7	7.5	7.3
4. Of which actual social contributions	6.1	6.3	6.8	6.1	6.2	6.4	6.9	6.5	6.5	6.6	6.9	6.3	6.2	6.1	5.9
5. Other current revenue	7.0	5.9	5.5	5.4	5.6	4.5	4.6	4.3	4.7	5.0	3.8	3.5	3.5	3.4	3.1
6. Total current revenue	34.8	32.6	34.2	32.2	34.2	33.7	36.3	37.2	37.4	39.2	38.3	38.3	39.4	39.0	39.0
7. Government consumption expenditure	18.6	20.0	19.4	19.4	18.8	18.5	20.1	20.0	20.6	20.9	20.1	20.1	19.4	18.8	18.3
8. Of which compensation of employees	14.6	15.2	14.4	14.4	13.8	13.0	14.9	14.5	14.7	14.7	14.2	13.5	13.0	12.7	12.4
9. Collective consumption	9.1	9.8	9.5	9.5	9.3	9.0	10.0	9.6	9.9	9.8	9.4	9.4	9.1	8.8	8.6
10. Social transfers in kind	9.5	10.2	9.9	9.9	9.5	9.6	10.1	10.3	10.7	11.1	10.7	10.7	10.3	10.0	9.7
11. Social transfers other than in kind	11.3	12.4	12.5	12.6	12.7	11.9	12.5	12.6	12.7	12.9	12.7	12.6	12.4	12.5	12.4
12. Interest	2.0	2.2	2.7	3.2	3.7	3.6	3.4	3.6	3.4	3.7	3.8	3.6	3.3	3.2	3.1
13. Subsidies	1.7	2.2	2.4	2.2	1.9	1.4	1.6	2.1	2.2	1.9	2.1	1.9	2.1	1.9	1.9
14. Other current expenditure	2.4	1.3	1.4	0.6	0.6	0.9	1.2	0.5	0.9	1.9	1.6	1.2	1.5	1.8	2.1
15. Total current expenditure	36.1	38.1	38.3	38.0	37.7	36.3	38.8	38.7	39.8	41.3	40.2	39.4	38.7	38.2	37.9
16. Gross saving	-1.3	-5.5	-4.1	-5.8	-3.6	-2.6	-2.4	-1.5	-2.4	-2.1	-1.9	-1.2	0.7	0.7	1.2
17. Capital transfers received	0.7	2.0	1.1	0.9	1.1	1.1	0.3	0.5	0.5	1.8	3.7	3.3	1.7	2.1	1.8
18. Total revenue	35.5	34.6	35.3	33.1	35.3	34.8	36.6	37.7	37.9	41.0	42.0	41.6	41.1	41.1	40.8
19. Gross fixed capital formation	2.9	3.5	3.7	4.6	4.5	3.9	3.4	4.1	4.7	4.0	4.8	4.3	4.1	3.9	3.4
20. Other capital expenditure	0.7	1.0	0.9	0.5	0.8	0.8	0.8	0.4	3.3	0.6	0.0	0.3	0.1	0.4	0.6
21. Total expenditure	39.7	42.6	42.9	43.0	43.0	41.0	43.1	43.2	47.8	45.8	45.1	44.1	42.9	42.6	41.8
22. Tax burden	26.8	25.4	27.5	25.6	27.3	28.2	30.4	31.5	31.4	33.2	33.9	34.0	35.2	34.9	35.3
23. Net lending (+) or net borrowing (-)	-4.2	-8.0	-7.7	-9.9	-7.7	-6.2	-6.4	-5.5	-9.8	-4.9	-3.1	-2.5	-1.8	-1.6	-1.0

**Table 10C****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Malta****(EURO-MTL; annual percentage changes unless otherwise stated)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	-1.1	12.1	-2.6	14.1	11.0	7.2	8.7	-2.7	15.0	7.1	8.8	5.3	4.8	5.2
2. Current taxes on income and wealth	-7.7	19.3	2.1	15.8	14.9	12.3	18.5	7.9	-1.0	5.3	10.6	16.5	5.5	10.3
3. Social contributions	10.3	11.5	-3.1	6.0	9.8	13.8	0.5	2.2	3.3	10.6	-2.3	4.4	2.8	2.8
4. Of which actual social contributions	7.7	13.4	-4.6	6.3	13.2	10.7	-0.3	1.9	3.4	10.8	-3.2	4.5	2.9	2.9
5. Other current revenue	-12.3	-0.5	3.0	9.6	-12.6	3.8	0.2	10.9	8.7	-20.0	-2.8	6.9	2.3	-4.6
6. Total current revenue	-2.5	11.3	-0.7	11.9	7.9	9.6	8.5	3.1	6.7	3.8	5.8	8.8	4.4	5.6
7. Government consumption expenditure	12.0	2.7	5.6	2.4	7.7	10.1	5.3	5.6	3.6	1.9	6.2	1.7	2.6	2.6
8. Of which compensation of employees	7.9	0.7	5.9	0.3	3.2	16.5	3.0	4.7	1.7	1.9	0.9	1.8	3.0	3.2
9. Collective consumption	12.1	2.2	5.7	3.5	5.5	12.8	2.4	5.0	1.3	1.3	6.9	1.7	2.6	2.6
10. Social transfers in kind	11.9	3.1	5.5	1.4	9.8	7.5	8.2	6.3	5.8	2.4	5.7	1.7	2.6	2.6
11. Social transfers other than in kind	13.8	6.9	6.3	6.3	2.2	7.1	6.5	4.0	2.9	4.7	5.2	3.7	6.7	4.7
12. Interest	14.2	29.6	24.2	21.4	7.2	-5.7	11.9	-1.7	9.9	8.5	0.2	-3.1	2.9	2.6
13. Subsidies	34.6	11.5	-2.6	-8.7	-18.6	18.4	35.7	6.1	-10.0	14.8	-4.3	20.4	-7.8	6.1
14. Other current expenditure 1)	-1.1	0.1	-0.7	0.0	0.3	0.3	-0.7	0.4	1.0	-0.3	-0.3	0.3	0.3	0.3
15. Total current expenditure	10.0	6.5	4.6	4.7	5.3	8.5	5.6	5.6	5.6	3.3	3.9	3.8	4.3	4.3
16. Gross saving 1)	-4.3	1.4	-1.7	2.2	0.9	0.2	1.0	-0.9	0.3	0.3	0.7	1.8	0.0	0.5
17. Capital transfers received	206.0	-45.1	-9.3	32.6	8.0	-74.2	81.7	12.7	238.1	117.4	-4.5	-44.3	28.2	-10.2
18. Total revenue	1.6	7.9	-1.0	12.4	7.9	6.9	9.0	3.3	10.0	8.8	4.9	4.5	5.4	4.8
19. Gross fixed capital formation	25.8	13.5	29.9	3.0	-4.4	-10.3	26.1	18.1	-14.5	29.6	-4.7	-1.4	2.8	-10.5
20. Other capital expenditure 1)	0.3	-0.1	-0.5	0.3	0.0	0.1	-0.5	2.9	-2.7	-0.5	0.3	-0.2	0.3	0.2
21. Total expenditure	11.8	6.9	5.7	5.3	4.3	6.7	6.2	13.6	-2.3	4.4	3.7	2.8	4.8	3.4
22. Tax burden	-1.1	14.5	-1.8	12.7	12.7	9.6	9.9	2.1	7.7	8.2	6.6	9.2	4.7	6.6
23. Net lending (+) or net borrowing (-) 1)	-3.8	0.3	-2.2	2.2	1.5	-0.3	1.0	-4.4	5.0	1.8	0.5	0.7	0.2	0.6

1) Changes in GDP ratios.

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	7.7	9.9	7.7	6.2	6.4	5.5	9.8	4.9	3.1	2.5	1.8	1.6	1.0
2. Interest payments (% of GDP)	2.7	3.2	3.7	3.6	3.4	3.6	3.4	3.7	3.8	3.6	3.3	3.2	3.1
3. Implicit interest rate 2)	7.4	7.1	7.4	7.0	6.1	6.1	5.8	5.4	5.5	5.3	5.3	5.3	5.3
4. Nominal GDP growth rate	6.0	5.5	5.3	9.4	1.6	5.9	2.6	1.8	6.1	6.0	5.7	5.5	5.4
(% of GDP)													
Budgetary constraint based on the deficit													
5. Deficit (net borrowing) 1)	7.7	9.9	7.7	6.2	6.4	5.5	9.8	4.9	3.1	2.5	1.8	1.6	1.0
6. Contribution of nominal GDP growth	-2.2	-2.5	-2.7	-4.9	-0.9	-3.5	-1.5	-1.2	-4.2	-4.0	-3.5	-3.3	-3.1
7. Stock-flow adjustment 3)	3.0	-2.4	-0.6	-2.3	0.6	-4.0	0.9	-0.2	-0.8	-4.6	0.0	0.0	0.0
Budgetary constraint based on the primary deficit													
8. Primary deficit 4)	5.0	6.7	4.0	2.5	3.1	1.9	6.4	1.2	-0.7	-1.0	-1.5	-1.6	-2.1
9. Snow-ball effect	0.5	0.7	1.0	-1.3	2.5	0.1	1.9	2.4	-0.4	-0.5	-0.2	-0.1	0.0
10. Stock-flow adjustment 3)	3.0	-2.4	-0.6	-2.3	0.6	-4.0	0.9	-0.2	-0.8	-4.6	0.0	0.0	0.0
(% of GDP)													
11. Change in gross debt 5)	8.5	5.1	4.4	-1.0	6.2	-2.0	9.2	3.4	-1.9	-6.1	-1.7	-1.7	-2.1
12. Level of gross debt (end of year)	47.5	52.6	57.0	55.9	62.1	60.1	69.3	72.7	70.8	64.7	63.1	61.3	59.2

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 11A

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

Netherlands

(Mrd EURO-NLG)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	16.5	20.5	25.1	32.6	49.0	54.8	56.3	57.9	61.0	63.9	68.1	71.0	75.1	80.1
2. Current taxes on income and wealth	24.5	24.7	36.6	37.5	48.5	51.2	53.2	50.8	51.2	58.4	62.4	66.6	72.5	78.4
3. Social contributions	28.8	39.6	40.2	52.1	68.7	65.9	66.3	70.3	73.2	71.4	80.9	83.8	89.8	93.4
4. Of which actual social contributions	26.0	36.9	36.9	48.4	64.5	61.3	61.7	65.8	68.3	66.5	75.9	78.7	84.4	87.7
5. Other current revenue	13.3	22.3	18.3	21.0	24.8	28.3	27.8	28.8	30.5	32.8	35.8	36.3	39.8	41.0
6. Total current revenue	83.1	107.1	120.1	143.1	191.1	200.3	203.7	207.8	215.9	226.5	247.2	257.6	277.2	292.8
7. Government consumption expenditure	40.7	48.5	56.1	72.7	91.9	101.4	110.2	116.8	118.9	121.7	135.7	142.7	150.2	158.6
8. Of which compensation of employees	22.8	24.7	26.4	32.3	39.6	42.8	45.6	48.0	48.9	49.6	50.4	52.5	54.7	57.0
9. Collective consumption	21.0	24.6	27.6	34.6	41.8	46.2	49.2	52.0	52.6	53.1	55.5	58.1	61.1	64.4
10. Social transfers in kind	19.8	23.8	28.5	38.1	50.1	55.2	61.0	64.8	66.4	68.6	80.2	84.6	89.1	94.3
11. Social transfers other than in kind	29.8	37.2	44.5	46.3	47.2	49.8	51.9	54.8	56.0	56.2	58.8	60.0	63.8	65.0
12. Interest	6.1	12.5	14.1	17.2	15.3	14.1	13.0	12.2	12.1	12.0	11.7	12.1	12.5	12.5
13. Subsidies	2.8	4.7	5.5	3.1	6.1	6.7	6.9	6.7	6.9	6.4	6.3	6.4	6.6	6.7
14. Other current expenditure	0.8	2.0	3.3	6.3	11.9	12.7	13.4	14.0	15.1	15.8	16.0	17.5	18.4	18.3
15. Total current expenditure	80.3	104.9	123.5	145.6	172.3	184.7	195.4	204.6	209.0	212.1	228.6	238.7	251.5	261.1
16. Gross saving	2.8	2.2	-3.3	-2.5	18.8	15.6	8.3	3.3	6.9	14.4	18.7	18.9	25.7	31.7
17. Capital transfers received	0.5	0.6	0.7	1.0	1.7	1.7	2.0	1.8	1.8	1.9	2.1	2.1	2.2	2.2
18. Total revenue	83.5	107.7	120.8	144.2	192.9	201.9	205.7	209.6	217.7	228.5	249.3	259.7	279.4	295.0
19. Gross fixed capital formation	6.1	6.3	7.8	9.6	13.1	14.6	16.4	16.9	15.8	16.8	17.4	18.2	18.7	19.5
20. Other capital expenditure	3.5	3.5	2.5	2.2	-0.8	3.7	3.1	3.0	1.5	0.9	0.3	4.9	6.3	6.8
21. Total expenditure	89.9	114.8	133.8	157.4	184.6	203.0	214.9	224.5	226.3	229.8	246.3	261.8	276.5	287.4
22. Tax burden	69.0	84.7	102.0	122.7	166.9	171.7	175.5	178.6	184.3	192.9	211.0	220.9	236.8	249.3
23. Net lending (+) or net borrowing (-)	-6.4	-7.1	-13.0	-13.2	8.2	-1.1	-9.2	-14.9	-8.6	-1.4	3.0	-2.1	3.0	7.7

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	10.2	10.3	10.3	10.7	11.7	12.2	12.1	12.1	12.4	12.6	12.8	12.8	12.9	13.1
2. Current taxes on income and wealth	15.2	12.4	15.0	12.3	11.6	11.4	11.4	10.7	10.4	11.5	11.7	12.0	12.4	12.8
3. Social contributions	17.9	19.8	16.5	17.1	16.4	14.7	14.3	14.7	14.9	14.0	15.1	15.1	15.4	15.2
4. Of which actual social contributions	16.1	18.5	15.2	15.9	15.4	13.7	13.3	13.8	13.9	13.1	14.2	14.1	14.5	14.3
5. Other current revenue	8.2	11.2	7.5	6.9	5.9	6.3	6.0	6.0	6.2	6.4	6.7	6.5	6.8	6.7
6. Total current revenue	51.5	53.6	49.3	46.9	45.7	44.7	43.8	43.6	44.0	44.5	46.3	46.3	47.6	47.8
7. Government consumption expenditure	25.2	24.3	23.0	23.8	22.0	22.6	23.7	24.5	24.2	23.9	25.4	25.7	25.8	25.9
8. Of which compensation of employees	14.1	12.4	10.8	10.6	9.5	9.6	9.8	10.1	10.0	9.7	9.4	9.4	9.4	9.3
9. Collective consumption	13.0	12.3	11.3	11.3	10.0	10.3	10.6	10.9	10.7	10.4	10.4	10.4	10.5	10.5
10. Social transfers in kind	12.3	11.9	11.7	12.5	12.0	12.3	13.1	13.6	13.5	13.5	15.0	15.2	15.3	15.4
11. Social transfers other than in kind	18.5	18.6	18.2	15.2	11.3	11.1	11.2	11.5	11.4	11.0	11.0	10.8	10.9	10.6
12. Interest	3.8	6.3	5.8	5.6	3.7	3.2	2.8	2.6	2.5	2.4	2.2	2.2	2.2	2.0
13. Subsidies	1.8	2.4	2.2	1.0	1.5	1.5	1.5	1.4	1.4	1.2	1.2	1.2	1.1	1.1
14. Other current expenditure	0.5	1.0	1.3	2.1	2.8	2.8	2.9	2.9	3.1	3.1	3.0	3.2	3.2	3.0
15. Total current expenditure	49.8	52.5	50.7	47.7	41.2	41.3	42.0	42.9	42.5	41.7	42.8	42.9	43.1	42.6
16. Gross saving	1.7	1.1	-1.4	-0.8	4.5	3.5	1.8	0.7	1.4	2.8	3.5	3.4	4.4	5.2
17. Capital transfers received	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
18. Total revenue	51.8	53.9	49.6	47.2	46.1	45.1	44.2	43.9	44.3	44.9	46.7	46.7	47.9	48.1
19. Gross fixed capital formation	3.8	3.2	3.2	3.2	3.1	3.3	3.5	3.6	3.2	3.3	3.3	3.3	3.2	3.2
20. Other capital expenditure	2.2	1.8	1.0	0.7	-0.2	0.8	0.7	0.6	0.3	0.2	0.1	0.9	1.1	1.1
21. Total expenditure	55.7	57.4	54.9	51.6	44.2	45.3	46.2	47.1	46.1	45.2	46.1	47.0	47.4	46.9
22. Tax burden	42.7	42.4	41.9	40.2	39.9	38.3	37.7	37.4	37.5	37.9	39.5	39.7	40.6	40.7
23. Net lending (+) or net borrowing (-)	-4.0	-3.5	-5.3	-4.3	2.0	-0.2	-2.0	-3.1	-1.7	-0.3	0.6	-0.4	0.5	1.3

Table 11C

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

Netherlands

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	3.1	4.4	6.7	5.5	6.9	11.7	2.9	2.8	5.3	4.8	6.7	4.2	5.8	6.7
2. Current taxes on income and wealth	7.8	3.3	18.6	-2.6	6.7	5.5	3.9	-4.6	0.7	14.2	6.8	6.6	8.9	8.1
3. Social contributions	6.3	4.3	-3.7	-2.5	7.0	-4.1	0.6	6.0	4.1	-2.4	13.2	3.7	7.2	3.9
4. Of which actual social contributions	7.9	4.7	-4.6	-2.9	7.6	-5.0	0.7	6.6	3.8	-2.7	14.2	3.7	7.2	3.9
5. Other current revenue	17.2	11.0	7.1	-0.6	12.1	14.2	-2.0	3.5	6.1	7.3	9.2	1.3	9.9	2.8
6. Total current revenue	7.7	5.4	6.2	-0.5	7.5	4.8	1.7	2.0	3.9	4.9	9.1	4.2	7.6	5.6
7. Government consumption expenditure	6.9	4.8	5.0	5.0	7.0	10.4	8.7	5.9	1.8	2.3	11.5	5.2	5.2	5.6
8. Of which compensation of employees	5.3	1.2	3.4	3.6	5.9	8.0	6.5	5.4	1.8	1.3	1.7	4.1	4.2	4.2
9. Collective consumption	6.1	4.4	5.3	5.8	5.4	10.5	6.6	5.6	1.1	1.1	4.4	4.8	5.1	5.4
10. Social transfers in kind	7.9	5.2	4.7	4.2	8.3	10.3	10.5	6.2	2.4	3.3	16.9	5.5	5.3	5.8
11. Social transfers other than in kind	8.8	-1.9	12.4	-2.5	1.4	5.4	4.2	5.6	2.1	0.4	4.7	2.0	6.3	1.8
12. Interest	19.9	8.4	6.9	7.0	-7.6	-7.5	-8.3	-5.5	-1.1	-0.7	-2.3	2.6	4.1	-0.2
13. Subsidies	7.5	12.5	4.1	-43.6	5.8	9.9	3.3	-2.2	2.0	-7.6	-1.3	2.4	2.4	2.4
14. Other current expenditure 1)	0.1	0.0	-0.1	-0.2	0.3	0.0	0.0	0.1	0.1	0.0	-0.1	0.2	0.0	-0.2
15. Total current expenditure	8.7	3.0	7.5	0.6	4.6	7.2	5.8	4.7	2.2	1.5	7.8	4.4	5.3	3.8
16. Gross saving 1)	-0.5	1.2	-0.6	-0.5	1.1	-1.0	-1.7	-1.1	0.7	1.4	0.7	-0.1	1.0	0.8
17. Capital transfers received	8.5	9.3	-2.8	-11.1	8.3	-3.7	17.6	-9.7	3.8	4.6	8.2	0.0	7.0	0.0
18. Total revenue	7.7	5.4	6.1	-0.6	7.5	4.7	1.9	1.9	3.9	4.9	9.1	4.2	7.6	5.6
19. Gross fixed capital formation	10.5	-2.6	8.0	4.3	12.5	11.1	12.8	3.1	-6.6	6.4	3.4	4.3	3.2	3.8
20. Other capital expenditure 1)	0.9	-0.2	-0.4	0.3	-0.6	1.0	-0.2	0.0	-0.3	-0.1	-0.1	0.8	0.2	0.0
21. Total expenditure	10.6	2.3	6.7	1.4	3.9	10.0	5.8	4.5	0.8	1.5	7.2	6.3	5.6	3.9
22. Tax burden	6.6	4.3	5.7	-0.4	7.1	2.9	2.2	1.7	3.2	4.7	9.4	4.7	7.2	5.3
23. Net lending (+) or net borrowing (-) 1)	-1.5	1.7	-0.3	-0.8	1.6	-2.2	-1.7	-1.1	1.4	1.5	0.8	-0.9	0.9	0.7

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	5.3	4.3	1.2	0.9	-0.4	-2.0	0.2	2.0	3.1	1.7	0.3	-0.6	0.4	-0.5	-1.3
2. Interest payments (% of GDP)	5.8	5.6	4.9	4.7	4.3	3.7	3.2	2.8	2.6	2.5	2.4	2.2	2.2	2.2	2.0
3. Implicit interest rate 2)	:	7.8	7.1	7.3	6.9	6.5	6.3	5.7	5.2	4.9	4.7	4.4	4.7	4.8	4.8
4. Nominal GDP growth rate	5.8	5.2	7.0	5.9	6.5	8.2	7.1	3.9	2.5	3.0	3.6	5.0	4.1	4.8	5.2
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.3	4.3	1.2	0.9	-0.4	-2.0	0.2	2.0	3.1	1.7	0.3	-0.6	0.4	-0.5	-1.3
6. Contribution of nominal GDP growth	:	-3.8	-4.9	-3.8	-4.0	-4.6	-3.6	-1.9	-1.2	-1.5	-1.8	-2.5	-1.9	-2.1	-2.2
7. Stock-flow adjustment 3)	:	-0.2	-2.3	0.5	-0.1	-0.7	0.3	-0.3	-0.4	0.2	1.4	-1.4	0.4	0.7	0.4
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.5	-1.3	-3.7	-3.8	-4.7	-5.6	-2.9	-0.8	0.6	-0.7	-2.1	-2.8	-1.8	-2.7	-3.3
9. Snow-ball effect	:	1.9	0.1	0.9	0.2	-1.0	-0.4	0.9	1.3	1.0	0.5	-0.3	0.3	0.0	-0.2
10. Stock-flow adjustment 3)	:	-0.2	-2.3	0.5	-0.1	-0.7	0.3	-0.3	-0.4	0.2	1.4	-1.4	0.4	0.7	0.4
(% of GDP)															
11. Change in gross debt 5)	:	0.3	-5.9	-2.5	-4.6	-7.4	-3.0	-0.2	1.5	0.4	-0.1	-4.4	-1.1	-1.9	-3.1
12. Level of gross debt (end of year)	76.8	76.1	68.2	65.7	61.1	53.8	50.7	50.5	52.0	52.4	52.3	47.9	46.8	44.8	41.7

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

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

3) Line 7 = line 10.

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

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

**Table 12A****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Austria****(Mrd EURO-ATS)**

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	11.8	16.3	20.6	24.3	30.3	30.9	32.4	32.9	34.3	35.2	36.0	37.3	38.8	40.3
2. Current taxes on income and wealth	8.9	12.7	15.5	20.4	27.5	32.3	30.9	30.7	31.7	31.5	33.8	36.0	38.0	39.7
3. Social contributions	11.0	15.8	20.8	30.0	34.9	35.5	36.0	36.8	37.9	39.5	41.2	43.1	45.1	46.8
4. Of which actual social contributions	9.5	13.6	17.9	26.2	30.8	31.8	32.3	33.1	34.5	35.9	37.3	39.1	40.9	42.4
5. Other current revenue	5.3	7.6	9.6	13.1	11.7	10.4	10.7	10.6	11.0	11.6	11.8	12.2	12.6	12.9
6. Total current revenue	37.0	52.4	66.5	87.9	104.3	109.1	110.0	111.0	114.9	117.8	122.7	128.6	134.5	139.7
7. Government consumption expenditure	13.8	19.8	25.5	35.3	38.7	39.2	40.1	41.4	42.8	44.5	46.5	48.4	50.7	52.0
8. Of which compensation of employees	8.6	12.4	15.5	21.9	22.8	20.9	21.1	21.5	21.9	22.9	23.9	24.9	25.8	26.7
9. Collective consumption	5.8	8.3	10.9	14.2	15.4	15.7	15.8	16.2	17.5	18.2	19.0	18.5	19.6	20.1
10. Social transfers in kind	8.0	11.5	14.6	21.1	23.3	23.6	24.3	25.3	25.3	26.3	27.5	29.9	31.1	32.0
11. Social transfers other than in kind	12.5	18.4	23.8	34.2	39.0	40.2	41.9	43.3	44.4	45.6	47.2	49.1	51.3	53.2
12. Interest	1.8	3.5	4.7	6.7	7.4	7.4	6.9	6.6	6.7	7.0	7.0	7.0	7.1	7.1
13. Subsidies	2.4	3.2	4.1	5.0	5.9	6.4	6.4	7.3	7.1	7.5	7.9	7.9	8.2	8.8
14. Other current expenditure	3.0	4.3	5.5	8.4	9.7	8.1	8.4	8.3	8.3	8.7	9.1	9.8	10.2	10.5
15. Total current expenditure	33.6	49.2	63.6	89.5	100.5	101.5	103.7	107.0	109.2	113.3	117.8	122.3	127.5	131.6
16. Gross saving	3.4	3.2	3.0	-1.6	3.8	7.6	6.3	4.0	5.7	4.5	5.0	6.4	7.0	8.1
17. Capital transfers received	0.1	0.2	0.2	0.4	0.4	0.4	0.5	0.5	0.6	0.5	0.6	0.8	0.8	0.9
18. Total revenue	37.1	52.5	66.7	88.3	104.7	109.5	110.4	111.5	115.6	118.3	123.3	129.4	135.2	140.6
19. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.1	2.5	2.8	2.7	2.6	2.8	2.7	2.8	3.0	3.1
20. Other capital expenditure	1.5	2.6	2.5	3.4	4.2	5.5	5.0	5.6	6.5	6.1	6.4	6.6	6.7	7.0
21. Total expenditure	38.3	55.3	70.2	98.2	107.8	109.4	111.5	115.2	118.4	122.2	126.9	131.7	137.2	141.7
22. Tax burden	30.2	42.7	54.1	72.7	90.2	96.7	96.8	97.7	101.2	103.4	107.9	113.5	118.8	123.7
23. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.4	-9.9	-3.1	0.1	-1.1	-3.7	-2.8	-3.8	-3.5	-2.3	-1.9	-1.1

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	15.4	15.8	15.1	13.9	14.4	14.3	14.7	14.6	14.5	14.4	14.0	13.7	13.6	13.6
2. Current taxes on income and wealth	11.6	12.4	11.4	11.6	13.1	15.0	14.0	13.6	13.4	12.8	13.1	13.2	13.3	13.4
3. Social contributions	14.4	15.3	15.3	17.1	16.6	16.5	16.3	16.3	16.1	16.1	16.0	15.8	15.8	15.8
4. Of which actual social contributions	12.5	13.2	13.1	14.9	14.7	14.7	14.6	14.6	14.6	14.6	14.5	14.4	14.3	14.3
5. Other current revenue	7.0	7.3	7.0	7.5	5.6	4.8	4.8	4.7	4.7	4.7	4.6	4.5	4.4	4.4
6. Total current revenue	48.4	50.8	48.8	50.1	49.6	50.5	49.8	49.1	48.7	48.0	47.6	47.2	47.1	47.1
7. Government consumption expenditure	18.1	19.2	18.7	20.1	18.4	18.2	18.2	18.3	18.1	18.1	18.0	17.8	17.8	17.5
8. Of which compensation of employees	11.3	12.0	11.4	12.5	10.9	9.7	9.6	9.5	9.3	9.3	9.3	9.1	9.0	9.0
9. Collective consumption	7.5	8.0	8.0	8.1	7.3	7.3	7.1	7.1	7.4	7.4	7.4	6.8	6.9	6.8
10. Social transfers in kind	10.5	11.2	10.7	12.0	11.1	10.9	11.0	11.2	10.7	10.7	10.7	11.0	10.9	10.8
11. Social transfers other than in kind	16.4	17.8	17.5	19.5	18.5	18.6	19.0	19.2	18.8	18.6	18.3	18.0	17.9	17.9
12. Interest	2.4	3.4	3.4	3.8	3.5	3.4	3.1	2.9	2.8	2.9	2.7	2.6	2.5	2.4
13. Subsidies	3.1	3.1	3.0	2.8	2.8	3.0	2.9	3.2	3.0	3.0	3.1	2.9	2.9	3.0
14. Other current expenditure	4.0	4.2	4.0	4.8	4.6	3.8	3.8	3.7	3.5	3.5	3.5	3.6	3.6	3.5
15. Total current expenditure	44.0	47.7	46.6	51.0	47.8	47.0	47.0	47.3	46.3	46.2	45.7	44.9	44.6	44.4
16. Gross saving	4.4	3.1	2.2	-0.9	1.8	3.5	2.9	1.8	2.4	1.8	1.9	2.3	2.5	2.7
17. Capital transfers received	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.3	0.3	0.3
18. Total revenue	48.6	51.0	48.9	50.3	49.8	50.7	50.0	49.3	48.9	48.2	47.8	47.5	47.3	47.4
19. Gross fixed capital formation	4.2	3.4	3.0	3.0	1.5	1.1	1.3	1.2	1.1	1.1	1.1	1.0	1.0	1.0
20. Other capital expenditure	2.0	2.5	1.9	2.0	2.0	2.5	2.3	2.5	2.8	2.5	2.5	2.4	2.4	2.4
21. Total expenditure	50.2	53.7	51.5	55.9	51.3	50.7	50.5	50.9	50.1	49.8	49.2	48.4	48.0	47.8
22. Tax burden	39.6	41.4	39.7	41.4	42.9	44.8	43.8	43.2	42.9	42.2	41.8	41.7	41.6	41.7
23. Net lending (+) or net borrowing (-)	-1.6	-2.7	-2.5	-5.6	-1.5	0.0	-0.5	-1.6	-1.2	-1.6	-1.4	-0.8	-0.7	-0.4

Table 12C

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

Austria

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	7.7	4.6	5.1	-5.8	2.3	2.0	5.1	1.5	4.3	2.6	2.3	3.6	4.0	3.8
2. Current taxes on income and wealth	8.9	11.7	14.4	9.7	4.0	17.7	-4.6	-0.6	3.1	-0.4	7.1	6.5	5.6	4.6
3. Social contributions	10.2	8.0	6.7	4.9	2.7	1.8	1.4	2.2	3.1	4.1	4.2	4.8	4.4	3.8
4. Of which actual social contributions	10.8	8.1	6.8	5.3	2.9	3.0	1.7	2.5	4.2	4.0	4.0	4.8	4.4	3.8
5. Other current revenue	13.5	6.3	10.4	6.9	3.1	-11.2	3.1	-1.2	3.8	5.2	1.8	3.6	3.2	2.6
6. Total current revenue	9.5	7.5	8.4	3.0	2.9	4.6	0.8	0.9	3.5	2.5	4.2	4.8	4.5	3.9
7. Government consumption expenditure	7.5	6.5	6.3	5.5	1.8	1.5	2.2	3.4	3.2	4.0	4.5	4.1	4.8	2.6
8. Of which compensation of employees	7.1	6.8	7.0	6.4	1.6	-8.3	0.8	2.1	1.9	4.4	4.4	4.1	3.6	3.3
9. Collective consumption	5.3	5.4	5.3	4.4	0.2	2.1	0.4	2.6	8.3	3.8	4.5	-2.5	6.0	2.3
10. Social transfers in kind	9.2	7.4	7.1	6.4	3.0	1.2	3.3	3.9	-0.1	4.2	4.6	8.7	4.0	2.7
11. Social transfers other than in kind	6.7	7.7	7.1	5.5	4.0	3.1	4.1	3.5	2.4	2.7	3.5	4.1	4.4	3.8
12. Interest	16.1	11.0	11.4	9.3	8.3	0.9	-7.2	-4.6	1.5	5.2	-0.2	0.1	0.3	0.9
13. Subsidies	11.6	10.7	4.8	3.8	-1.4	9.9	0.0	13.6	-2.6	4.7	5.9	0.2	3.6	7.2
14. Other current expenditure 1)	0.0	0.1	0.0	-0.2	-0.2	-0.8	0.0	-0.1	-0.2	0.0	0.0	0.1	0.0	-0.1
15. Total current expenditure	7.8	7.6	7.0	5.1	2.8	0.9	2.2	3.2	2.1	3.7	4.0	3.8	4.3	3.3
16. Gross saving 1)	0.8	0.0	0.6	-1.0	0.1	1.8	-0.7	-1.1	0.6	-0.6	0.1	0.4	0.1	0.3
17. Capital transfers received	6.3	-3.8	-9.1	69.2	-13.2	-8.9	12.0	18.5	19.2	-17.5	18.7	21.0	1.3	16.6
18. Total revenue	9.5	7.5	8.3	3.2	2.9	4.6	0.9	1.0	3.6	2.4	4.2	4.9	4.5	4.0
19. Gross fixed capital formation	0.8	2.1	4.4	-3.3	-8.6	-21.0	13.8	-5.5	-2.6	6.6	-0.9	4.1	4.0	4.0
20. Other capital expenditure 1)	0.4	0.1	0.1	0.1	-0.5	0.6	-0.3	0.2	0.3	-0.3	0.0	-0.1	-0.1	0.0
21. Total expenditure	7.9	7.5	7.2	4.8	1.6	1.5	1.9	3.3	2.8	3.2	3.8	3.8	4.1	3.3
22. Tax burden	9.0	7.7	8.2	4.7	2.9	7.2	0.1	1.0	3.6	2.2	4.4	5.1	4.7	4.1
23. Net lending (+) or net borrowing (-) 1)	0.7	0.0	0.5	-0.8	0.7	1.5	-0.5	-1.1	0.4	-0.4	0.2	0.5	0.2	0.3

1) Changes in GDP ratios.

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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	2.5	5.6	1.7	2.3	2.2	1.5	0.0	0.5	1.6	1.2	1.6	1.4	0.8	0.7	0.4
2. Interest payments (% of GDP)	3.4	3.8	3.5	3.5	3.4	3.5	3.4	3.1	2.9	2.8	2.9	2.7	2.6	2.5	2.4
3. Implicit interest rate 2)	:	6.3	5.3	5.8	5.5	5.5	5.4	4.8	4.5	4.6	4.7	4.5	4.4	4.3	4.3
4. Nominal GDP growth rate	7.8	3.9	1.8	3.9	4.0	5.2	2.6	2.3	2.4	4.4	3.9	5.1	5.6	4.9	3.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.5	5.6	1.7	2.3	2.2	1.5	0.0	0.5	1.6	1.2	1.6	1.4	0.8	0.7	0.4
6. Contribution of nominal GDP growth	:	-2.4	-1.2	-2.4	-2.5	-3.3	-1.7	-1.5	-1.6	-2.7	-2.4	-3.1	-3.3	-2.8	-2.2
7. Stock-flow adjustment 3)	:	1.3	-4.3	0.6	2.6	0.8	2.2	0.8	-1.2	0.7	0.4	0.0	0.8	0.5	0.6
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.9	1.8	-1.8	-1.3	-1.2	-2.0	-3.5	-2.6	-1.3	-1.6	-1.3	-1.4	-1.7	-1.8	-2.0
9. Snow-ball effect	:	1.4	2.3	1.1	0.9	0.2	1.8	1.6	1.4	0.1	0.5	-0.4	-0.7	-0.3	0.2
10. Stock-flow adjustment 3)	:	1.3	-4.3	0.6	2.6	0.8	2.2	0.8	-1.2	0.7	0.4	0.0	0.8	0.5	0.6
(% of GDP)															
11. Change in gross debt 5)	:	4.6	-3.8	0.4	2.3	-1.0	0.4	-0.2	-1.2	-0.8	-0.4	-1.7	-1.6	-1.6	-1.2
12. Level of gross debt (end of year)	56.1	67.9	63.8	64.3	66.5	65.5	66.0	65.8	64.6	63.8	63.4	61.7	60.0	58.4	57.2

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 13A

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

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	0.89	2.65	6.56	11.02	16.49	17.47	19.22	20.47	20.40	22.38	23.99	24.83	25.97	27.12
2. Current taxes on income and wealth	0.42	1.62	3.89	7.16	12.02	12.13	12.57	11.95	12.32	12.62	13.66	15.33	16.07	16.96
3. Social contributions	0.57	1.66	4.81	8.85	13.68	14.74	15.87	16.92	17.57	18.70	19.36	20.26	21.06	21.86
4. Of which actual social contributions	0.53	1.51	4.36	8.14	12.64	13.61	14.61	15.34	16.03	16.95	17.71	18.82	19.70	20.48
5. Other current revenue	0.18	0.62	2.02	3.44	5.27	5.33	6.02	5.86	6.75	6.20	7.15	6.42	7.11	7.42
6. Total current revenue	2.06	6.55	17.28	30.48	47.46	49.66	53.69	55.20	57.04	59.90	64.16	66.84	70.22	73.36
7. Government consumption expenditure	1.09	2.99	8.06	15.03	23.62	25.44	27.14	28.13	29.75	31.99	32.18	32.85	33.77	34.85
8. Of which compensation of employees	0.74	2.09	6.01	10.99	17.33	18.52	19.91	19.57	20.34	21.54	21.16	20.79	21.05	21.60
9. Collective consumption	0.57	1.33	3.50	6.14	9.44	10.07	10.69	11.09	11.72	12.60	12.68	12.95	13.31	13.73
10. Social transfers in kind	0.51	1.66	4.56	8.89	14.18	15.36	16.45	17.03	18.03	19.39	19.51	19.91	20.46	21.12
11. Social transfers other than in kind	0.54	1.84	4.73	9.52	14.28	15.52	17.04	19.11	20.62	22.25	23.43	24.47	25.95	27.12
12. Interest	0.19	1.44	4.37	5.05	3.66	3.85	3.87	3.77	3.82	3.90	4.31	4.71	4.98	5.20
13. Subsidies	0.34	0.72	0.88	1.09	1.52	1.78	2.09	2.51	2.17	2.34	2.15	1.91	2.05	2.14
14. Other current expenditure	0.07	0.15	0.74	1.45	3.58	3.84	3.97	3.56	4.15	4.20	4.60	4.42	4.40	4.68
15. Total current expenditure	2.23	7.14	18.78	32.13	46.65	50.43	54.12	57.08	60.51	64.69	66.68	68.35	71.16	73.99
16. Gross saving	-0.17	-0.59	-1.49	-1.66	0.80	-0.76	-0.42	-1.88	-3.47	-4.80	-2.52	-1.52	-0.94	-0.63
17. Capital transfers received	0.01	0.09	0.74	1.51	1.66	2.18	2.34	3.76	5.12	2.10	1.75	2.15	2.32	2.43
18. Total revenue	2.07	6.64	18.02	31.98	49.11	51.84	56.03	58.96	62.16	62.00	65.91	68.99	72.54	75.78
19. Gross fixed capital formation	0.31	0.68	1.69	3.02	4.59	4.99	4.79	4.30	4.52	4.42	3.61	3.64	3.81	3.97
20. Other capital expenditure	0.09	0.72	0.91	1.25	1.42	1.94	0.99	1.61	1.98	2.03	1.65	1.81	2.03	2.11
21. Total expenditure	2.63	8.54	21.38	36.40	52.66	57.36	59.90	62.99	67.01	71.15	71.94	73.81	76.99	80.07
22. Tax burden	1.84	5.84	15.38	27.16	41.95	43.92	46.99	48.31	49.14	52.20	55.58	58.98	61.75	64.56
23. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.42	-3.55	-5.52	-3.86	-4.03	-4.84	-9.15	-6.03	-4.82	-4.45	-4.29

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	11.3	12.0	12.3	12.9	13.5	13.5	14.2	14.8	14.2	15.0	15.5	15.3	15.3	15.3
2. Current taxes on income and wealth	5.4	7.3	7.3	8.4	9.8	9.4	9.3	8.6	8.5	8.5	8.8	9.4	9.5	9.6
3. Social contributions	7.2	7.5	9.0	10.4	11.2	11.4	11.7	12.2	12.2	12.6	12.5	12.5	12.4	12.3
4. Of which actual social contributions	6.7	6.9	8.2	9.6	10.3	10.5	10.8	11.1	11.1	11.4	11.4	11.6	11.6	11.6
5. Other current revenue	2.3	2.8	3.8	4.0	4.3	4.1	4.4	4.2	4.7	4.2	4.6	3.9	4.2	4.2
6. Total current revenue	26.2	29.7	32.3	35.8	38.8	38.4	39.6	39.8	39.6	40.2	41.4	41.1	41.4	41.4
7. Government consumption expenditure	13.8	13.6	15.1	17.7	19.3	19.7	20.0	20.3	20.6	21.5	20.7	20.2	19.9	19.7
8. Of which compensation of employees	9.4	9.5	11.2	12.9	14.2	14.3	14.7	14.1	14.1	14.5	13.6	12.8	12.4	12.2
9. Collective consumption	7.3	6.1	6.5	7.2	7.7	7.8	7.9	8.0	8.1	8.5	8.2	8.0	7.8	7.8
10. Social transfers in kind	6.5	7.5	8.5	10.4	11.6	11.9	12.1	12.3	12.5	13.0	12.6	12.3	12.1	11.9
11. Social transfers other than in kind	6.9	8.4	8.8	11.2	11.7	12.0	12.6	13.8	14.3	15.0	15.1	15.1	15.3	15.3
12. Interest	2.4	6.5	8.2	5.9	3.0	3.0	2.9	2.7	2.7	2.6	2.8	2.9	2.9	2.9
13. Subsidies	4.4	3.3	1.6	1.3	1.2	1.4	1.5	1.8	1.5	1.6	1.4	1.2	1.2	1.2
14. Other current expenditure	0.9	0.7	1.4	1.7	2.9	3.0	2.9	2.6	2.9	2.8	3.0	2.7	2.6	2.6
15. Total current expenditure	28.4	32.4	35.1	37.7	38.2	39.0	40.0	41.2	42.0	43.5	43.0	42.1	41.9	41.8
16. Gross saving	-2.2	-2.7	-2.8	-1.9	0.7	-0.6	-0.3	-1.4	-2.4	-3.2	-1.6	-0.9	-0.6	-0.4
17. Capital transfers received	0.1	0.4	1.4	1.8	1.4	1.7	1.7	2.7	3.6	1.4	1.1	1.3	1.4	1.4
18. Total revenue	26.4	30.1	33.7	37.6	40.2	40.1	41.4	42.5	43.1	41.7	42.5	42.5	42.8	42.8
19. Gross fixed capital formation	4.0	3.1	3.2	3.5	3.8	3.9	3.5	3.1	3.1	3.0	2.3	2.2	2.2	2.2
20. Other capital expenditure	1.1	3.3	1.7	1.5	1.2	1.5	0.7	1.2	1.4	1.4	1.1	1.1	1.2	1.2
21. Total expenditure	33.5	38.8	40.0	42.8	43.1	44.4	44.2	45.5	46.5	47.8	46.4	45.4	45.4	45.2
22. Tax burden	23.4	26.5	28.7	31.9	34.3	34.0	34.7	34.9	34.1	35.1	35.8	36.3	36.4	36.4
23. Net lending (+) or net borrowing (-)	-7.2	-8.6	-6.3	-5.2	-2.9	-4.3	-2.9	-2.9	-3.4	-6.1	-3.9	-3.0	-2.6	-2.4

Table 13C

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

## Portugal

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	48.3	21.9	17.4	8.4	3.3	5.9	10.0	6.5	-0.3	9.7	7.2	3.5	4.6	4.4
2. Current taxes on income and wealth	22.3	27.2	18.6	13.6	12.7	1.0	3.7	-4.9	3.0	2.5	8.2	12.2	4.8	5.5
3. Social contributions	40.1	27.3	20.9	9.4	11.0	7.7	7.7	6.6	3.8	6.4	3.5	4.7	4.0	3.8
4. Of which actual social contributions	39.6	28.4	21.3	11.9	9.6	7.7	7.4	5.0	4.5	5.8	4.5	6.2	4.7	3.9
5. Other current revenue	-1.6	8.7	2.1	21.7	-0.9	1.1	13.1	-2.7	15.2	-8.2	15.3	-10.2	10.7	4.4
6. Total current revenue	34.3	23.1	16.6	11.3	7.2	4.7	8.1	2.8	3.3	5.0	7.1	4.2	5.1	4.5
7. Government consumption expenditure	41.7	27.2	24.3	10.6	11.1	7.7	6.7	3.6	5.8	7.6	0.6	2.1	2.8	3.2
8. Of which compensation of employees	33.9	24.3	21.9	7.9	11.1	6.9	7.5	-1.7	4.0	5.9	-1.7	-1.8	1.2	2.6
9. Collective consumption	47.4	10.1	24.6	3.9	13.2	6.7	6.1	3.8	5.6	7.6	0.6	2.1	2.8	3.2
10. Social transfers in kind	35.8	45.5	24.1	15.7	9.8	8.3	7.1	3.5	5.8	7.6	0.6	2.1	2.8	3.2
11. Social transfers other than in kind	44.4	23.3	22.5	0.5	11.1	8.7	9.8	12.1	7.9	7.9	5.3	4.4	6.1	4.5
12. Interest	32.4	40.8	64.3	2.1	6.1	5.4	0.4	-2.4	1.2	2.1	10.6	9.1	5.8	4.4
13. Subsidies	44.6	8.6	-3.7	-15.7	-22.7	17.3	17.4	19.8	-13.4	7.9	-8.0	-11.2	7.2	4.4
14. Other current expenditure 1)	-0.1	0.1	-0.3	-0.1	0.1	0.0	0.0	-0.4	0.3	-0.1	0.1	-0.2	-0.1	0.0
15. Total current expenditure	40.7	26.8	28.0	4.7	9.2	8.1	7.3	5.5	6.0	6.9	3.1	2.5	4.1	4.0
16. Gross saving 1)	-1.3	-0.9	-3.1	2.2	-0.7	-1.2	0.3	-1.0	-1.0	-0.8	1.6	0.7	0.4	0.2
17. Capital transfers received	-27.2	-30.7	20.3	16.8	-13.7	31.5	7.3	60.8	36.3	-58.9	-16.8	23.1	7.9	4.4
18. Total revenue	33.7	21.8	16.7	11.5	6.3	5.6	8.1	5.2	5.4	-0.3	6.3	4.7	5.1	4.5
19. Gross fixed capital formation	21.3	19.0	17.2	9.1	-0.9	8.9	-4.0	-10.2	5.1	-2.3	-18.3	0.9	4.4	4.4
20. Other capital expenditure 1)	-0.2	2.0	0.3	0.2	-0.5	0.3	-0.8	0.4	0.2	0.0	-0.3	0.1	0.1	0.0
21. Total expenditure	36.5	33.1	27.6	5.6	6.8	8.9	4.4	5.2	6.4	6.2	1.1	2.6	4.3	4.0
22. Tax burden	38.6	25.3	19.0	10.2	7.8	4.7	7.0	2.8	1.7	6.2	6.5	6.5	4.7	4.5
23. Net lending (+) or net borrowing (-) 1)	-1.0	-3.1	-3.4	2.1	-0.2	-1.4	1.4	-0.1	-0.5	-2.8	2.3	0.9	0.3	0.2

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	6.3	5.2	3.4	3.0	2.7	2.9	4.3	2.9	2.9	3.4	6.1	3.9	3.0	2.6	2.4
2. Interest payments (% of GDP)	8.2	5.9	4.0	3.3	3.0	3.0	3.0	2.9	2.7	2.7	2.6	2.8	2.9	2.9	2.9
3. Implicit interest rate 2)	:	10.9	7.3	6.3	6.2	6.2	6.3	5.6	5.0	4.8	4.6	4.5	4.7	4.8	4.7
4. Nominal GDP growth rate	17.6	7.9	8.2	8.7	7.3	7.1	5.8	4.7	2.3	4.0	3.3	4.2	4.7	4.4	4.4
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	6.3	5.2	3.4	3.0	2.7	2.9	4.3	2.9	2.9	3.4	6.1	3.9	3.0	2.6	2.4
6. Contribution of nominal GDP growth	:	-4.3	-4.5	-4.5	-3.6	-3.4	-2.7	-2.4	-1.3	-2.2	-1.8	-2.6	-2.9	-2.7	-2.7
7. Stock-flow adjustment 3)	:	1.2	-2.7	-2.5	0.1	-0.5	1.1	2.1	-0.3	0.3	1.1	-0.2	-0.5	0.4	0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.9	-0.7	-0.6	-0.3	-0.3	-0.1	1.3	0.0	0.2	0.7	3.5	1.1	0.1	-0.3	-0.5
9. Snow-ball effect	:	1.6	-0.5	-1.2	-0.5	-0.4	0.2	0.5	1.5	0.5	0.8	0.2	0.0	0.2	0.2
10. Stock-flow adjustment 3)	:	1.2	-2.7	-2.5	0.1	-0.5	1.1	2.1	-0.3	0.3	1.1	-0.2	-0.5	0.4	0.1
(% of GDP)															
11. Change in gross debt 5)	:	2.1	-3.8	-4.0	-0.8	-1.0	2.6	2.6	1.3	1.4	5.4	1.1	-0.4	0.3	-0.2
12. Level of gross debt (end of year)	55.3	61.0	56.1	52.2	51.4	50.4	52.9	55.5	56.9	58.3	63.7	64.8	64.4	64.7	64.5

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	1.59	1.86	2.07	2.40	2.79	2.92	3.22	3.67	4.02	4.24	4.45	4.63	4.91	5.14	5.35
2. Current taxes on income and wealth	0.71	0.87	1.00	1.09	1.23	1.35	1.55	1.80	2.00	2.22	2.49	2.84	3.14	3.38	3.59
3. Social contributions	1.75	1.81	1.95	2.18	2.41	2.68	3.04	3.35	3.62	3.91	4.15	4.42	4.80	5.19	5.53
4. Of which actual social contributions	1.73	1.78	1.93	2.15	2.38	2.64	3.00	3.30	3.57	3.86	4.09	4.35	4.74	5.12	5.45
5. Other current revenue	0.49	0.59	0.70	0.78	0.84	0.96	1.14	1.29	1.30	1.38	1.43	1.46	1.40	1.46	1.51
6. Total current revenue	4.54	5.13	5.72	6.44	7.26	7.92	8.95	10.11	10.94	11.76	12.53	13.35	14.25	15.18	15.96
7. Government consumption expenditure	1.91	2.19	2.47	2.73	3.07	3.48	4.02	4.44	4.79	5.13	5.47	5.86	6.19	6.71	7.09
8. Of which compensation of employees	1.17	1.34	1.51	1.64	1.85	2.09	2.44	2.68	2.94	3.14	3.30	3.48	3.67	4.04	4.28
9. Collective consumption	0.77	0.90	1.00	1.10	1.25	1.40	1.62	1.77	1.91	2.06	2.22	2.42	2.54	2.84	3.00
10. Social transfers in kind	1.15	1.29	1.47	1.64	1.82	2.08	2.40	2.66	2.89	3.08	3.25	3.44	3.65	3.87	4.09
11. Social transfers other than in kind	1.61	1.83	2.14	2.38	2.66	2.96	3.30	3.68	4.00	4.28	4.49	4.73	4.99	5.39	5.72
12. Interest	0.22	0.25	0.32	0.33	0.36	0.44	0.50	0.51	0.49	0.46	0.45	0.43	0.46	0.47	0.48
13. Subsidies	0.22	0.23	0.26	0.30	0.32	0.35	0.38	0.42	0.50	0.47	0.45	0.52	0.55	0.58	0.58
14. Other current expenditure	0.24	0.28	0.33	0.37	0.47	0.53	0.69	0.73	0.72	0.82	0.96	0.95	0.93	0.93	0.93
15. Total current expenditure	4.21	4.78	5.53	6.11	6.92	7.76	8.87	9.78	10.50	11.17	11.82	12.48	13.12	14.08	14.79
16. Gross saving	0.34	0.35	0.19	0.33	0.35	0.15	0.09	0.33	0.44	0.59	0.71	0.87	1.13	1.10	1.18
17. Capital transfers received	0.01	0.01	0.02	0.04	0.04	0.03	0.05	0.04	0.03	0.04	0.04	0.06	0.06	0.06	0.06
18. Total revenue	4.56	5.14	5.74	6.48	7.30	7.95	9.00	10.15	10.98	11.80	12.57	13.41	14.31	15.24	16.02
19. Gross fixed capital formation	0.33	0.37	0.39	0.44	0.58	0.59	0.67	0.68	0.81	0.94	0.91	1.11	1.22	1.31	1.32
20. Other capital expenditure	0.88	0.13	0.14	0.29	0.32	0.28	0.29	0.25	0.34	0.29	0.25	0.18	0.19	0.23	0.24
21. Total expenditure	5.42	5.27	6.06	6.84	7.63	8.64	9.86	10.72	11.65	12.40	12.98	13.78	14.53	15.61	16.35
22. Tax burden	4.04	4.52	5.00	5.66	6.42	6.92	7.79	8.78	9.58	10.37	11.11	11.91	12.87	13.73	14.46
23. Net lending (+) or net borrowing (-)	-0.86	-0.13	-0.32	-0.36	-0.33	-0.70	-0.85	-0.57	-0.67	-0.60	-0.41	-0.37	-0.22	-0.37	-0.33

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

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	15.9	16.1	15.7	16.4	17.1	16.1	15.8	16.1	16.3	15.9	15.8	15.2	14.8	14.2	13.8
2. Current taxes on income and wealth	7.0	7.5	7.6	7.5	7.5	7.4	7.6	7.9	8.1	8.3	8.8	9.3	9.5	9.4	9.3
3. Social contributions	17.5	15.6	14.9	14.9	14.7	14.7	14.9	14.7	14.7	14.7	14.7	14.5	14.5	14.4	14.3
4. Of which actual social contributions	17.3	15.4	14.7	14.7	14.5	14.5	14.7	14.5	14.4	14.5	14.5	14.3	14.3	14.2	14.1
5. Other current revenue	4.9	5.1	5.3	5.3	5.1	5.3	5.6	5.7	5.3	5.2	5.1	4.8	4.2	4.0	3.9
<b>6. Total current revenue</b>	<b>45.3</b>	<b>44.3</b>	<b>43.5</b>	<b>44.2</b>	<b>44.4</b>	<b>43.5</b>	<b>43.9</b>	<b>44.4</b>	<b>44.3</b>	<b>44.1</b>	<b>44.4</b>	<b>43.9</b>	<b>42.9</b>	<b>42.0</b>	<b>41.2</b>
7. Government consumption expenditure	19.1	19.0	18.8	18.7	18.8	19.1	19.7	19.5	19.4	19.2	19.4	19.2	18.6	18.6	18.3
8. Of which compensation of employees	11.7	11.6	11.5	11.3	11.3	11.5	12.0	11.8	11.9	11.8	11.7	11.4	11.1	11.2	11.1
9. Collective consumption	7.6	7.8	7.6	7.5	7.6	7.7	7.9	7.8	7.7	7.7	7.9	7.9	7.7	7.9	7.8
10. Social transfers in kind	11.4	11.2	11.2	11.2	11.1	11.4	11.8	11.7	11.7	11.5	11.5	11.3	11.0	10.7	10.6
11. Social transfers other than in kind	16.0	15.9	16.3	16.3	16.3	16.2	16.2	16.2	16.2	16.1	15.9	15.5	15.0	14.9	14.8
12. Interest	2.2	2.1	2.4	2.3	2.2	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.4	1.3	1.2
13. Subsidies	2.2	2.0	2.0	2.0	2.0	1.9	1.9	1.9	2.0	1.8	1.6	1.7	1.7	1.6	1.5
14. Other current expenditure	2.4	2.4	2.5	2.6	2.9	2.9	3.4	3.2	2.9	3.1	3.4	3.1	2.8	2.6	2.4
<b>15. Total current expenditure</b>	<b>41.9</b>	<b>41.3</b>	<b>42.1</b>	<b>41.9</b>	<b>42.3</b>	<b>42.6</b>	<b>43.5</b>	<b>43.0</b>	<b>42.5</b>	<b>41.9</b>	<b>41.8</b>	<b>41.0</b>	<b>39.5</b>	<b>38.9</b>	<b>38.2</b>
16. Gross saving	3.4	3.0	1.5	2.3	2.1	0.8	0.4	1.4	1.8	2.2	2.5	2.9	3.4	3.1	3.0
17. Capital transfers received	0.1	0.1	0.1	0.3	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1
<b>18. Total revenue</b>	<b>45.4</b>	<b>44.5</b>	<b>43.7</b>	<b>44.5</b>	<b>44.6</b>	<b>43.6</b>	<b>44.1</b>	<b>44.6</b>	<b>44.4</b>	<b>44.2</b>	<b>44.5</b>	<b>44.1</b>	<b>43.1</b>	<b>42.1</b>	<b>41.4</b>
19. Gross fixed capital formation	3.3	3.2	2.9	3.0	3.5	3.2	3.3	3.0	3.3	3.5	3.2	3.7	3.7	3.6	3.4
20. Other capital expenditure	8.8	1.1	1.1	2.0	1.9	1.6	1.4	1.1	1.4	1.1	0.9	0.6	0.6	0.6	0.6
<b>21. Total expenditure</b>	<b>54.0</b>	<b>45.6</b>	<b>46.1</b>	<b>46.9</b>	<b>46.7</b>	<b>47.5</b>	<b>48.3</b>	<b>47.1</b>	<b>47.1</b>	<b>46.5</b>	<b>46.0</b>	<b>45.3</b>	<b>43.8</b>	<b>43.2</b>	<b>42.2</b>
22. Tax burden	40.2	39.1	38.0	38.8	39.2	38.0	38.2	38.6	38.8	38.9	39.3	39.1	38.8	38.0	37.4
23. Net lending (+) or net borrowing (-)	-8.6	-1.2	-2.4	-2.5	-2.0	-3.8	-4.2	-2.5	-2.7	-2.3	-1.5	-1.2	-0.7	-1.0	-0.8

Table 14C

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

Slovenia

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	17.0	11.1	15.8	16.4	4.8	10.2	13.9	9.6	5.6	4.9	4.2	5.8	4.9	3.9
2. Current taxes on income and wealth	23.4	14.7	9.1	12.7	10.1	14.8	15.6	11.3	11.0	12.4	13.7	10.7	7.8	6.0
3. Social contributions	2.9	8.2	11.5	10.6	11.0	13.7	10.3	8.0	8.0	6.1	6.3	8.7	8.1	6.4
4. Of which actual social contributions	2.8	8.1	11.5	10.5	11.0	13.7	10.3	8.0	8.1	6.1	6.4	8.8	8.1	6.4
5. Other current revenue	19.6	18.7	11.7	7.7	15.0	18.2	13.1	1.2	5.8	3.7	2.5	-4.2	3.9	3.4
6. Total current revenue	12.8	11.6	12.7	12.7	9.0	13.1	12.9	8.3	7.4	6.6	6.6	6.7	6.5	5.2
7. Government consumption expenditure	14.5	12.7	10.6	12.3	13.4	15.4	10.4	8.1	7.1	6.6	7.0	5.7	8.4	5.6
8. Of which compensation of employees	14.2	13.4	8.5	12.4	13.1	16.7	9.9	9.8	6.7	5.3	5.3	5.5	9.9	6.0
9. Collective consumption	17.6	11.5	9.1	13.6	12.6	15.3	9.7	7.4	7.8	8.0	8.9	5.0	11.8	5.7
10. Social transfers in kind	12.5	13.6	11.6	11.4	13.9	15.5	10.9	8.5	6.6	5.6	5.7	6.1	6.1	5.6
11. Social transfers other than in kind	13.9	16.7	11.0	12.1	11.1	11.4	11.8	8.5	7.2	4.8	5.3	5.6	8.0	6.0
12. Interest	12.1	30.3	2.1	10.3	22.7	12.0	1.8	-3.0	-6.4	-2.9	-3.2	5.2	2.4	2.6
13. Subsidies	1.8	14.5	14.1	7.5	8.9	8.1	11.4	19.5	-6.6	-3.9	14.5	7.0	4.2	-0.2
14. Other current expenditure 1)	0.0	0.1	0.0	0.3	0.0	0.4	-0.2	-0.3	0.2	0.3	-0.3	-0.3	-0.2	-0.2
15. Total current expenditure	13.6	15.7	10.5	13.3	12.2	14.2	10.3	7.3	6.4	5.8	5.6	5.1	7.2	5.1
16. Gross saving 1)	-0.4	-1.5	0.8	-0.2	-1.3	-0.4	1.0	0.4	0.4	0.3	0.3	0.5	-0.3	0.0
17. Capital transfers received	8.2	16.0	132.9	-11.5	-9.5	49.8	-11.6	-22.7	30.9	2.4	37.1	2.3	-1.6	-4.9
18. Total revenue	12.8	11.6	13.0	12.6	8.9	13.3	12.7	8.2	7.5	6.5	6.7	6.7	6.5	5.1
19. Gross fixed capital formation	11.2	6.2	13.5	31.1	2.0	13.9	2.2	19.0	15.0	-2.6	22.1	9.7	7.1	0.5
20. Other capital expenditure 1)	-7.7	-0.1	0.9	-0.1	-0.4	-0.1	-0.3	0.3	-0.3	-0.2	-0.3	0.0	0.1	0.0
21. Total expenditure	-2.6	14.8	13.0	11.6	13.2	14.0	8.7	8.7	6.4	4.7	6.1	5.5	7.4	4.7
22. Tax burden	11.9	10.6	13.3	13.3	7.9	12.5	12.7	9.2	8.2	7.1	7.2	8.2	6.7	5.3
23. Net lending (+) or net borrowing (-) 1)	7.4	-1.3	0.0	0.4	-1.8	-0.4	1.7	-0.2	0.5	0.8	0.3	0.5	-0.4	0.2

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	2.5	2.0	3.8	4.2	2.5	2.7	2.3	1.5	1.2	0.7	1.0	0.8
2. Interest payments (% of GDP)	2.3	2.2	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.4	1.3	1.2
3. Implicit interest rate 2)	11.7	11.3	11.1	10.1	8.9	7.6	6.7	6.1	5.6	5.5	5.5	5.4
4. Nominal GDP growth rate	11.0	12.1	11.4	12.0	11.6	8.6	7.9	5.9	7.8	9.0	8.9	7.0
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	2.5	2.0	3.8	4.2	2.5	2.7	2.3	1.5	1.2	0.7	1.0	0.8
6. Contribution of nominal GDP growth	-2.1	-2.4	-2.5	-2.9	-2.9	-2.3	-2.1	-1.5	-2.0	-2.2	-2.1	-1.6
7. Stock-flow adjustment 3)	0.4	2.9	1.3	-0.6	1.1	-1.1	-0.5	-0.1	0.5	0.1	0.0	0.0
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	0.2	-0.2	1.4	1.7	0.3	0.7	0.5	-0.1	-0.2	-0.7	-0.3	-0.4
9. Snow-ball effect	0.1	-0.2	-0.1	-0.5	-0.7	-0.3	-0.3	0.1	-0.6	-0.9	-0.8	-0.4
10. Stock-flow adjustment 3)	0.4	2.9	1.3	-0.6	1.1	-1.1	-0.5	-0.1	0.5	0.1	0.0	0.0
(% of GDP)												
11. Change in gross debt 5)	0.7	2.5	2.6	0.6	0.7	-0.6	-0.3	-0.2	-0.3	-1.5	-1.1	-0.8
12. Level of gross debt (end of year)	22.1	24.6	27.2	27.8	28.5	27.9	27.6	27.4	27.1	25.6	24.5	23.8

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	4.4	8.2	13.4	12.9	17.8	18.2	19.2	20.3	21.0	21.8	22.7	23.7	25.0	25.9
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	26.4	27.1	25.9	26.7	27.6	28.7	30.8	32.5	33.7
3. Social contributions	3.6	6.5	11.3	14.1	16.0	17.0	17.3	17.4	18.0	19.1	20.4	21.5	22.6	23.7
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	17.0	17.3	17.4	18.0	19.1	20.4	21.5	22.6	23.7
5. Other current revenue	2.0	4.4	7.4	9.3	10.9	11.6	12.0	12.4	13.4	14.2	15.3	15.9	16.5	17.1
6. Total current revenue	14.6	28.5	47.7	52.9	72.6	73.2	75.5	75.9	79.0	82.7	87.2	92.0	96.6	100.4
7. Government consumption expenditure	6.1	11.7	19.4	21.9	26.9	28.5	30.3	31.7	33.3	34.8	36.3	37.9	40.2	42.4
8. Of which compensation of employees	4.2	8.3	13.2	14.5	17.2	18.0	19.0	19.8	20.6	21.6	22.3	23.2	24.6	25.7
9. Collective consumption	2.3	4.3	6.9	8.1	9.8	10.1	10.7	11.1	11.5	11.9	12.3	12.7	13.5	14.1
10. Social transfers in kind	3.8	7.5	12.5	13.7	17.1	18.4	19.6	20.6	21.8	22.9	24.0	25.1	26.8	28.3
11. Social transfers other than in kind	3.6	7.9	13.1	21.0	21.4	22.2	23.5	24.4	25.3	26.0	26.6	27.2	28.7	29.6
12. Interest	0.3	1.0	1.2	3.8	3.7	3.7	3.0	2.5	2.4	2.4	2.4	2.5	2.6	2.6
13. Subsidies	1.0	1.7	2.5	2.6	1.9	1.9	1.9	1.9	1.9	2.0	2.1	2.3	2.4	2.5
14. Other current expenditure	0.9	2.0	3.1	4.3	6.2	6.3	7.1	7.8	8.4	9.4	9.6	10.0	10.4	10.8
15. Total current expenditure	11.9	24.3	39.4	53.6	60.1	62.6	65.8	68.4	71.3	74.5	77.1	79.9	84.4	87.9
16. Gross saving	2.7	4.1	8.3	-0.7	12.5	10.6	9.7	7.6	7.7	8.2	10.1	12.1	12.3	12.5
17. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.7	0.7	0.7
18. Total revenue	14.6	28.6	47.8	53.1	73.1	73.7	76.1	76.5	79.7	83.3	87.8	92.7	97.3	101.1
19. Gross fixed capital formation	1.2	2.0	3.2	2.6	3.3	3.6	3.9	4.2	4.5	4.1	4.1	4.4	4.8	5.0
20. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.6	0.5	0.3	0.4	0.4	0.3	0.3	0.3	0.4
21. Total expenditure	13.4	26.6	43.0	59.0	63.9	66.8	70.2	72.8	76.2	79.0	81.4	84.5	89.5	93.3
22. Tax burden	12.2	23.2	39.7	44.2	62.7	62.6	64.4	64.4	66.5	69.3	72.9	77.0	81.1	84.4
23. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.2	7.0	5.9	3.7	3.5	4.3	6.4	8.1	7.9	7.9

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	13.1	14.2	14.9	13.5	13.5	13.0	13.4	13.9	13.8	13.9	13.6	13.4	13.3	13.2
2. Current taxes on income and wealth	14.1	16.5	17.3	17.3	21.1	18.9	18.8	17.7	17.5	17.6	17.2	17.3	17.3	17.2
3. Social contributions	10.7	11.3	12.6	14.7	12.1	12.2	12.0	11.9	11.8	12.2	12.2	12.1	12.0	12.0
4. Of which actual social contributions	9.2	9.6	11.9	14.5	12.1	12.2	12.0	11.9	11.8	12.2	12.2	12.1	12.0	12.0
5. Other current revenue	5.9	7.6	8.3	9.7	8.2	8.3	8.3	8.5	8.8	9.0	9.1	9.0	8.8	8.7
6. Total current revenue	43.8	49.6	53.1	55.2	54.9	52.3	52.5	52.0	51.9	52.6	52.2	51.8	51.4	51.0
7. Government consumption expenditure	18.3	20.4	21.7	22.8	20.3	20.4	21.0	21.7	21.9	22.1	21.7	21.3	21.4	21.6
8. Of which compensation of employees	12.5	14.4	14.7	15.1	13.0	12.9	13.2	13.6	13.5	13.8	13.4	13.1	13.1	13.1
9. Collective consumption	7.0	7.4	7.7	8.5	7.4	7.2	7.4	7.6	7.6	7.6	7.3	7.2	7.2	7.2
10. Social transfers in kind	11.3	13.0	14.0	14.3	12.9	13.1	13.6	14.1	14.3	14.6	14.4	14.1	14.2	14.4
11. Social transfers other than in kind	10.8	13.8	14.6	21.9	16.2	15.9	16.3	16.7	16.6	16.5	15.9	15.3	15.3	15.1
12. Interest	1.0	1.7	1.4	3.9	2.8	2.6	2.1	1.7	1.6	1.5	1.4	1.4	1.4	1.3
13. Subsidies	3.1	3.0	2.8	2.7	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
14. Other current expenditure	2.6	3.4	3.5	4.5	4.7	4.5	4.9	5.3	5.5	6.0	5.8	5.6	5.5	5.5
15. Total current expenditure	35.8	42.3	43.8	55.9	45.5	44.7	45.7	46.8	46.8	47.4	46.1	45.0	44.9	44.7
16. Gross saving	8.0	7.2	9.3	-0.7	9.4	7.6	6.8	5.2	5.1	5.2	6.0	6.8	6.5	6.4
17. Capital transfers received	0.1	0.3	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
18. Total revenue	43.9	49.8	53.3	55.4	55.2	52.7	52.9	52.4	52.3	53.0	52.5	52.1	51.8	51.4
19. Gross fixed capital formation	3.6	3.4	3.5	2.7	2.5	2.6	2.7	2.9	2.9	2.6	2.4	2.4	2.5	2.6
20. Other capital expenditure	0.7	0.6	0.5	2.9	0.4	0.4	0.4	0.2	0.3	0.3	0.2	0.2	0.2	0.2
21. Total expenditure	40.1	46.3	47.9	61.6	48.3	47.7	48.8	49.9	50.0	50.3	48.7	47.6	47.6	47.4
22. Tax burden	36.5	40.3	44.2	46.1	47.4	44.7	44.7	44.1	43.6	44.1	43.7	43.3	43.1	42.9
23. Net lending (+) or net borrowing (-)	3.8	3.5	5.4	-6.2	6.9	5.0	4.1	2.5	2.3	2.7	3.8	4.6	4.2	4.0

Table 15C

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

Finland

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	14.4	10.0	1.2	0.4	3.8	2.1	5.9	5.6	3.1	3.9	4.4	4.5	5.4	3.4
2. Current taxes on income and wealth	16.0	12.9	10.2	9.4	23.1	-5.2	2.3	-4.3	3.0	3.5	4.1	7.1	5.4	4.0
3. Social contributions	18.1	18.4	18.5	1.3	1.0	6.2	1.5	0.6	3.5	6.3	6.9	5.4	4.9	4.8
4. Of which actual social contributions	18.7	19.8	19.2	1.3	1.2	6.4	1.5	0.6	3.5	6.3	6.9	5.4	4.9	4.8
5. Other current revenue	15.3	12.4	15.4	13.7	19.4	6.4	3.3	3.2	8.8	5.9	7.3	4.5	3.8	3.4
6. Total current revenue	15.9	13.2	10.0	5.6	12.0	0.9	3.2	0.5	4.1	4.6	5.4	5.5	5.0	3.9
7. Government consumption expenditure	16.2	13.9	14.6	5.6	3.6	6.0	6.3	4.6	5.2	4.5	4.2	4.4	6.3	5.5
8. Of which compensation of employees	14.2	13.2	11.5	4.8	4.0	4.7	5.4	4.6	4.0	4.9	3.1	4.0	5.9	4.5
9. Collective consumption	16.7	12.2	16.7	2.8	1.1	3.7	5.9	3.4	3.8	3.4	3.2	3.7	5.7	4.8
10. Social transfers in kind	15.9	15.0	13.5	7.3	5.1	7.3	6.6	5.3	5.9	5.0	4.7	4.8	6.5	5.8
11. Social transfers other than in kind	11.9	15.2	16.1	0.7	-1.3	3.4	6.0	3.9	3.5	2.8	2.3	2.3	5.4	3.2
12. Interest	24.8	19.5	3.6	3.6	0.5	-0.2	-18.4	-15.9	-6.2	-1.1	2.4	4.5	4.1	-2.3
13. Subsidies	8.8	6.4	10.5	-1.2	2.3	-1.0	0.1	0.3	0.0	2.7	8.2	6.0	5.0	4.0
14. Other current expenditure 1)	0.0	0.1	-0.1	0.0	0.1	-0.2	0.4	0.4	0.2	0.4	-0.2	-0.1	-0.1	-0.1
15. Total current expenditure	14.3	13.8	13.5	3.3	2.1	4.1	5.1	3.9	4.4	4.4	3.4	3.7	5.6	4.2
16. Gross saving 1)	0.5	0.0	-0.9	1.3	4.6	-1.8	-0.8	-1.6	-0.1	0.2	0.8	0.8	-0.3	-0.1
17. Capital transfers received	17.4	178.8	25.6	4.0	15.2	5.1	13.5	-8.7	13.0	1.2	4.1	5.9	5.6	3.9
18. Total revenue	15.9	13.5	10.1	5.6	12.1	0.9	3.2	0.4	4.2	4.6	5.4	5.6	5.0	3.9
19. Gross fixed capital formation	20.3	10.6	21.1	-1.5	-1.9	7.9	8.9	7.8	6.1	-7.6	-1.3	6.9	9.6	5.4
20. Other capital expenditure 1)	0.1	0.0	0.1	1.0	-0.4	0.1	-0.1	-0.2	0.1	0.0	-0.1	0.0	0.0	0.0
21. Total expenditure	15.1	13.5	14.2	4.9	1.1	4.5	5.2	3.7	4.6	3.8	3.0	3.9	5.8	4.2
22. Tax burden	16.1	13.4	9.2	5.5	10.9	-0.1	3.0	0.0	3.2	4.3	5.2	5.8	5.3	4.0
23. Net lending (+) or net borrowing (-) 1)	0.3	0.1	-1.5	0.6	5.3	-2.0	-0.9	-1.6	-0.2	0.5	1.1	0.7	-0.4	-0.2

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	-5.4	6.2	1.2	-1.7	-1.6	-6.9	-5.0	-4.1	-2.5	-2.3	-2.7	-3.8	-4.6	-4.2	-4.0
2. Interest payments (% of GDP)	1.4	3.9	4.2	3.5	3.0	2.8	2.6	2.1	1.7	1.6	1.5	1.4	1.4	1.4	1.3
3. Implicit interest rate 2)	:	7.4	8.0	7.1	6.5	6.6	6.4	5.1	4.3	3.7	3.5	3.7	3.8	4.1	4.2
4. Nominal GDP growth rate	5.9	8.9	8.4	8.8	4.8	7.8	5.7	2.9	1.4	4.4	3.2	6.3	6.4	5.8	4.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	-5.4	6.2	1.2	-1.7	-1.6	-6.9	-5.0	-4.1	-2.5	-2.3	-2.7	-3.8	-4.6	-4.2	-4.0
6. Contribution of nominal GDP growth	:	-4.7	-4.4	-4.4	-2.2	-3.3	-2.4	-1.2	-0.6	-1.9	-1.4	-2.5	-2.3	-2.0	-1.4
7. Stock-flow adjustment 3)	:	-2.6	0.1	0.4	1.2	8.5	5.9	4.3	6.1	3.9	1.3	4.1	3.4	2.8	2.9
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-6.7	2.2	-3.0	-5.2	-4.6	-9.7	-7.6	-6.2	-4.2	-3.8	-4.2	-5.3	-6.0	-5.6	-5.3
9. Snow-ball effect	:	-0.8	-0.2	-0.8	0.8	-0.5	0.3	0.9	1.2	-0.3	0.1	-1.0	-0.9	-0.6	-0.1
10. Stock-flow adjustment 3)	:	-2.6	0.1	0.4	1.2	8.5	5.9	4.3	6.1	3.9	1.3	4.1	3.4	2.8	2.9
(% of GDP)															
11. Change in gross debt 5)	:	-1.2	-3.1	-5.6	-2.7	-1.7	-1.5	-1.0	3.1	-0.2	-2.7	-2.2	-3.5	-3.4	-2.6
12. Level of gross debt (end of year)	14.0	56.7	53.8	48.2	45.5	43.8	42.3	41.3	44.3	44.1	41.4	39.2	35.7	32.4	29.8

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

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

3) Line 7 = line 10.

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

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

Table 16A

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

EA-15

(Mrd EUR)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	814	869	898	917	954	985	1035	1083	1151	1215	1259	1312
2. Current taxes on income and wealth	:	:	:	745	802	855	865	863	860	887	938	1030	1101	1145	1189
3. Social contributions	:	:	:	989	1031	1069	1102	1141	1184	1217	1252	1309	1355	1407	1458
4. Of which actual social contributions	:	:	:	918	958	993	1024	1059	1099	1129	1162	1215	1259	1306	1353
5. Other current revenue	:	:	:	257	263	271	292	294	290	298	312	328	336	350	361
6. Total current revenue	:	:	:	2806	2965	3092	3175	3253	3319	3437	3585	3818	4007	4161	4320
7. Government consumption expenditure	:	:	:	1212	1272	1332	1397	1474	1536	1592	1656	1724	1793	1873	1951
8. Of which compensation of employees	:	:	:	650	677	702	728	761	790	814	842	868	892	928	958
9. Collective consumption	:	:	:	502	530	550	572	599	620	644	662	681	706	737	768
10. Social transfers in kind	:	:	:	710	742	781	825	875	916	948	995	1043	1087	1136	1183
11. Social transfers other than in kind	:	:	:	1026	1066	1094	1138	1207	1259	1300	1339	1381	1424	1479	1529
12. Interest	:	:	:	279	259	263	268	253	247	241	238	244	254	264	271
13. Subsidies	:	:	:	94	98	98	101	102	102	100	99	103	106	108	111
14. Other current expenditure	:	:	:	136	146	154	157	162	176	183	196	197	202	205	210
15. Total current expenditure	:	:	:	2747	2840	2940	3060	3199	3320	3415	3528	3649	3780	3930	4074
16. Gross saving	:	:	:	58	125	152	115	54	-1	22	56	169	227	231	246
17. Capital transfers received	:	:	:	31	33	33	29	36	65	53	54	45	43	43	44
18. Total revenue	:	:	:	2836	2998	3125	3204	3288	3384	3490	3638	3863	4050	4205	4364
19. Gross fixed capital formation	:	:	:	148	161	169	176	175	190	192	201	213	231	245	259
20. Other capital expenditure	:	:	:	79	86	15	97	99	104	103	112	130	108	108	109
21. Total expenditure	:	:	:	2974	3087	3124	3334	3473	3614	3710	3841	3992	4119	4284	4442
22. Tax burden	:	:	:	2525	2675	2797	2853	2919	3001	3098	3226	3437	3618	3756	3897
23. Net lending (+) or net borrowing (-)	:	:	:	-138	-88	1	-129	-184	-231	-220	-203	-129	-69	-79	-78

Table 16B

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

EA-15

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	13.3	13.5	13.3	13.0	13.1	13.1	13.2	13.4	13.6	13.7	13.6	13.6
2. Current taxes on income and wealth	:	:	:	12.1	12.5	12.7	12.3	11.8	11.4	11.3	11.6	12.2	12.4	12.3	12.3
3. Social contributions	:	:	:	16.1	16.1	15.8	15.6	15.6	15.7	15.6	15.5	15.4	15.3	15.2	15.1
4. Of which actual social contributions	:	:	:	15.0	14.9	14.7	14.5	14.5	14.6	14.4	14.4	14.3	14.2	14.1	14.0
5. Other current revenue	:	:	:	4.2	4.1	4.0	4.1	4.0	3.9	3.8	3.9	3.9	3.8	3.8	3.7
6. Total current revenue	:	:	:	45.7	46.2	45.7	45.0	44.6	44.2	43.9	44.3	45.1	45.1	44.8	44.7
7. Government consumption expenditure	:	:	:	19.7	19.8	19.7	19.8	20.2	20.4	20.4	20.5	20.3	20.2	20.2	20.2
8. Of which compensation of employees	:	:	:	10.6	10.5	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.0	10.0	9.9
9. Collective consumption	:	:	:	8.2	8.2	8.1	8.1	8.2	8.2	8.2	8.2	8.0	7.9	7.9	7.9
10. Social transfers in kind	:	:	:	11.6	11.6	11.6	11.7	12.0	12.2	12.1	12.3	12.3	12.2	12.2	12.2
11. Social transfers other than in kind	:	:	:	16.7	16.6	16.2	16.1	16.5	16.7	16.6	16.5	16.3	16.0	15.9	15.8
12. Interest	:	:	:	4.5	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	2.8	2.8
13. Subsidies	:	:	:	1.5	1.5	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.1
14. Other current expenditure	:	:	:	2.2	2.3	2.3	2.2	2.2	2.3	2.3	2.4	2.3	2.3	2.2	2.2
15. Total current expenditure	:	:	:	44.8	44.2	43.5	43.4	43.8	44.2	43.7	43.6	43.1	42.5	42.4	42.1
16. Gross saving	:	:	:	0.9	1.9	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.6	2.5	2.5
17. Capital transfers received	:	:	:	0.5	0.5	0.5	0.4	0.5	0.9	0.7	0.7	0.5	0.5	0.5	0.5
18. Total revenue	:	:	:	46.2	46.7	46.2	45.4	45.0	45.0	44.6	45.0	45.6	45.6	45.3	45.1
19. Gross fixed capital formation	:	:	:	2.4	2.5	2.5	2.5	2.4	2.5	2.5	2.5	2.5	2.6	2.6	2.7
20. Other capital expenditure	:	:	:	1.3	1.3	0.2	1.4	1.4	1.4	1.3	1.4	1.5	1.2	1.2	1.1
21. Total expenditure	:	:	:	48.5	48.1	46.2	47.2	47.6	48.1	47.4	47.5	47.1	46.4	46.2	46.0
22. Tax burden	:	:	:	41.1	41.7	41.4	40.4	40.0	39.9	39.6	39.9	40.6	40.7	40.5	40.3
23. Net lending (+) or net borrowing (-)	:	:	:	-2.3	-1.4	0.0	-1.8	-2.5	-3.1	-2.8	-2.5	-1.5	-0.8	-0.9	-0.8

Table 16C

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

EA-15

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	6.7	3.3	2.1	4.1	3.2	5.1	4.6	6.3	5.5	3.6	4.3
2. Current taxes on income and wealth	:	:	:	7.7	6.6	1.1	-0.2	-0.3	3.1	5.7	9.9	6.9	4.0	3.8
3. Social contributions	:	:	:	4.2	3.7	3.1	3.6	3.7	2.8	2.9	4.5	3.6	3.8	3.7
4. Of which actual social contributions	:	:	:	4.3	3.7	3.1	3.4	3.7	2.8	2.9	4.6	3.6	3.7	3.6
5. Other current revenue	:	:	:	2.2	2.9	7.9	0.6	-1.4	2.6	4.9	5.0	2.4	4.3	3.1
6. Total current revenue	:	:	:	5.7	4.3	2.7	2.4	2.0	3.5	4.3	6.5	5.0	3.8	3.8
7. Government consumption expenditure	:	:	:	4.9	4.7	4.9	5.5	4.2	3.6	4.1	4.1	4.0	4.5	4.1
8. Of which compensation of employees	:	:	:	4.2	3.7	3.6	4.6	3.7	3.1	3.4	3.2	2.8	4.0	3.3
9. Collective consumption	:	:	:	5.5	3.9	3.9	4.7	3.5	3.9	2.8	3.0	3.7	4.4	4.2
10. Social transfers in kind	:	:	:	4.6	5.3	5.6	6.1	4.7	3.4	4.9	4.8	4.3	4.5	4.1
11. Social transfers other than in kind	:	:	:	3.8	2.7	4.0	6.1	4.3	3.3	3.0	3.2	3.1	3.9	3.4
12. Interest	:	:	:	-7.4	1.5	1.9	-5.5	-2.4	-2.3	-1.4	2.5	4.4	4.0	2.6
13. Subsidies	:	:	:	3.8	0.1	2.9	1.9	0.1	-2.6	-0.7	4.1	2.7	1.9	2.9
14. Other current expenditure 1)	:	:	:	0.1	0.0	-0.1	0.0	0.1	0.0	0.1	-0.1	0.0	-0.1	0.0
15. Total current expenditure	:	:	:	3.4	3.5	4.1	4.5	3.8	2.9	3.3	3.4	3.6	4.0	3.7
16. Gross saving 1)	:	:	:	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.6	-0.1	0.1
17. Capital transfers received	:	:	:	8.7	-2.0	-10.0	21.7	80.9	-17.3	0.3	-16.1	-4.5	1.4	1.1
18. Total revenue	:	:	:	5.7	4.2	2.5	2.6	2.9	3.1	4.2	6.2	4.9	3.8	3.8
19. Gross fixed capital formation	:	:	:	8.2	5.0	4.7	-0.7	8.6	0.8	4.8	5.9	8.5	6.2	5.5
20. Other capital expenditure 1)	:	:	:	0.1	-1.1	1.1	0.0	0.0	-0.1	0.1	0.2	-0.3	0.0	0.0
21. Total expenditure	:	:	:	3.8	1.2	6.7	4.2	4.1	2.6	3.5	3.9	3.2	4.0	3.7
22. Tax burden	:	:	:	5.9	4.5	2.0	2.3	2.8	3.2	4.2	6.5	5.4	3.8	3.8
23. Net lending (+) or net borrowing (-) 1)	:	:	:	0.9	1.4	-1.8	-0.7	-0.5	0.3	0.3	1.0	0.8	-0.1	0.0

1) Changes in GDP ratios.

**Table 16D****Contributions to the change in the general government gross debt ratio****EA-15**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	2.3	1.4	0.0	1.8	2.5	3.1	2.8	2.5	1.5	0.8	0.9	0.8
2. Interest payments (% of GDP)	4.5	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	2.8	2.8
3. Implicit interest rate 2)	6.4	5.8	5.7	5.7	5.3	5.0	4.6	4.4	4.3	4.4	4.5	4.5
4. Nominal GDP growth rate	3.9	4.6	5.3	4.4	3.5	3.0	4.0	3.5	4.7	4.9	4.4	4.2
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	2.3	1.4	0.0	1.8	2.5	3.1	2.8	2.5	1.5	0.8	0.9	0.8
6. Contribution of nominal GDP growth	-2.7	-3.2	-3.6	-2.9	-2.3	-2.0	-2.7	-2.3	-3.2	-3.2	-2.8	-2.6
7. Stock-flow adjustment 3)	0.1	0.6	1.0	0.0	-0.4	0.2	0.3	0.6	-0.1	0.3	0.4	0.2
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-2.3	-2.7	-3.9	-2.0	-0.9	-0.2	-0.3	-0.4	-1.3	-2.1	-2.0	-2.0
9. Snow-ball effect	1.8	0.8	0.3	0.9	1.2	1.3	0.4	0.6	-0.3	-0.3	0.0	0.2
10. Stock-flow adjustment 3)	0.1	0.6	1.0	0.0	-0.4	0.2	0.3	0.6	-0.1	0.3	0.4	0.2
(% of GDP)												
11. Change in gross debt 5)	-0.4	-1.3	-2.6	-1.0	-0.1	1.3	0.4	0.8	-1.7	-2.1	-1.6	-1.6
12. Level of gross debt (end of year)	72.9	71.7	69.1	68.0	67.9	69.1	69.6	70.3	68.6	66.5	65.0	63.4

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

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

3) Line 7 = line 10.

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

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

Table 17A

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

EA-12

(Mrd EUR)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	715	742	810	864	892	911	948	979	1028	1076	1143	1206	1249	1302
2. Current taxes on income and wealth	667	696	742	799	852	862	860	857	883	933	1025	1096	1139	1182
3. Social contributions	991	1009	986	1027	1065	1097	1136	1179	1211	1246	1303	1349	1400	1451
4. Of which actual social contributions	923	939	915	954	989	1020	1055	1094	1124	1156	1209	1252	1299	1346
5. Other current revenue	265	256	256	261	269	290	292	288	295	310	325	333	348	358
6. Total current revenue	2639	2702	2793	2952	3078	3160	3236	3302	3418	3565	3796	3984	4136	4294
7. Government consumption expenditure	1173	1181	1207	1266	1325	1390	1466	1528	1583	1648	1714	1783	1863	1940
8. Of which compensation of employees	632	639	646	673	698	723	756	784	809	836	862	886	921	951
9. Collective consumption	490	494	500	527	548	569	595	616	640	658	677	702	732	763
10. Social transfers in kind	683	688	707	739	778	821	871	912	943	990	1037	1082	1130	1177
11. Social transfers other than in kind	990	1007	1022	1061	1089	1133	1202	1253	1293	1332	1374	1416	1471	1520
12. Interest	318	293	278	258	262	267	252	246	240	237	242	253	263	270
13. Subsidies	93	87	93	97	97	100	102	102	99	98	102	105	107	110
14. Other current expenditure	122	124	135	145	153	156	161	174	181	194	195	200	203	208
15. Total current expenditure	2695	2692	2735	2827	2927	3045	3182	3302	3397	3509	3629	3759	3907	4049
16. Gross saving	-56	11	58	125	152	115	54	-1	21	56	167	225	229	245
17. Capital transfers received	31	42	30	33	32	29	36	64	53	53	45	43	43	44
18. Total revenue	2670	2744	2824	2985	3111	3189	3272	3366	3471	3618	3841	4027	4180	4338
19. Gross fixed capital formation	147	141	147	159	167	175	174	189	190	200	211	229	243	257
20. Other capital expenditure	71	71	78	86	15	97	99	104	103	111	130	107	108	109
21. Total expenditure	2913	2904	2961	3072	3109	3317	3455	3595	3690	3820	3970	4095	4258	4415
22. Tax burden	2358	2433	2515	2664	2784	2840	2905	2986	3082	3209	3418	3597	3734	3873
23. Net lending (+) or net borrowing (-)	-243	-160	-137	-87	2	-128	-183	-229	-219	-202	-129	-68	-78	-78

Table 17B

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

EA-12

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	12.4	12.6	13.3	13.5	13.3	13.0	13.1	13.1	13.2	13.4	13.6	13.7	13.6	13.6
2. Current taxes on income and wealth	11.6	11.8	12.1	12.5	12.7	12.3	11.8	11.5	11.4	11.6	12.2	12.4	12.4	12.3
3. Social contributions	17.2	17.2	16.1	16.1	15.8	15.6	15.7	15.8	15.6	15.5	15.5	15.3	15.2	15.1
4. Of which actual social contributions	16.0	16.0	15.0	14.9	14.7	14.5	14.5	14.6	14.5	14.4	14.4	14.2	14.1	14.0
5. Other current revenue	4.6	4.4	4.2	4.1	4.0	4.1	4.0	3.8	3.8	3.9	3.9	3.8	3.8	3.7
6. Total current revenue	45.9	45.9	45.7	46.2	45.8	45.0	44.6	44.2	43.9	44.3	45.1	45.1	44.9	44.7
7. Government consumption expenditure	20.4	20.1	19.8	19.8	19.7	19.8	20.2	20.4	20.4	20.5	20.4	20.2	20.2	20.2
8. Of which compensation of employees	11.0	10.9	10.6	10.5	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.0	10.0	9.9
9. Collective consumption	8.5	8.4	8.2	8.2	8.1	8.1	8.2	8.2	8.2	8.2	8.0	7.9	7.9	7.9
10. Social transfers in kind	11.9	11.7	11.6	11.6	11.6	11.7	12.0	12.2	12.1	12.3	12.3	12.2	12.3	12.3
11. Social transfers other than in kind	17.2	17.1	16.7	16.6	16.2	16.1	16.5	16.8	16.6	16.6	16.3	16.0	16.0	15.8
12. Interest	5.5	5.0	4.6	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	2.9	2.8
13. Subsidies	1.6	1.5	1.5	1.5	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.1
14. Other current expenditure	2.1	2.1	2.2	2.3	2.3	2.2	2.2	2.3	2.3	2.4	2.3	2.3	2.2	2.2
15. Total current expenditure	46.8	45.8	44.8	44.3	43.5	43.4	43.8	44.2	43.7	43.6	43.1	42.6	42.4	42.2
16. Gross saving	-1.0	0.2	1.0	2.0	2.3	1.6	0.7	0.0	0.3	0.7	2.0	2.6	2.5	2.5
17. Capital transfers received	0.5	0.7	0.5	0.5	0.5	0.4	0.5	0.9	0.7	0.7	0.5	0.5	0.5	0.5
18. Total revenue	46.4	46.7	46.2	46.7	46.3	45.4	45.1	45.0	44.6	45.0	45.6	45.6	45.3	45.2
19. Gross fixed capital formation	2.6	2.4	2.4	2.5	2.5	2.5	2.4	2.5	2.4	2.5	2.5	2.6	2.6	2.7
20. Other capital expenditure	1.2	1.2	1.3	1.3	0.2	1.4	1.4	1.4	1.3	1.4	1.5	1.2	1.2	1.1
21. Total expenditure	50.6	49.4	48.5	48.1	46.2	47.3	47.6	48.1	47.4	47.5	47.1	46.4	46.2	46.0
22. Tax burden	41.0	41.4	41.2	41.7	41.4	40.5	40.0	39.9	39.6	39.9	40.6	40.7	40.5	40.3
23. Net lending (+) or net borrowing (-)	-4.2	-2.7	-2.2	-1.4	0.0	-1.8	-2.5	-3.1	-2.8	-2.5	-1.5	-0.8	-0.8	-0.8

Table 17C

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

EA-12

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	5.9	3.7	9.2	6.7	3.3	2.1	4.1	3.2	5.1	4.6	6.2	5.5	3.6	4.2
2. Current taxes on income and wealth	8.9	4.3	6.7	7.7	6.6	1.1	-0.2	-0.3	3.1	5.7	9.9	6.8	4.0	3.8
3. Social contributions	5.3	1.8	-2.3	4.2	3.7	3.1	3.6	3.7	2.8	2.9	4.5	3.6	3.8	3.6
4. Of which actual social contributions	6.7	1.8	-2.6	4.3	3.7	3.1	3.4	3.7	2.8	2.9	4.6	3.6	3.7	3.6
5. Other current revenue	3.1	-3.5	-0.1	2.2	2.9	7.9	0.6	-1.4	2.6	4.9	5.0	2.4	4.3	3.1
6. Total current revenue	6.2	2.4	3.4	5.7	4.3	2.6	2.4	2.0	3.5	4.3	6.5	4.9	3.8	3.8
7. Government consumption expenditure	4.5	0.7	2.1	4.9	4.7	4.9	5.5	4.2	3.6	4.1	4.1	4.0	4.4	4.1
8. Of which compensation of employees	4.8	1.1	1.1	4.2	3.7	3.6	4.6	3.7	3.1	3.3	3.1	2.8	4.0	3.2
9. Collective consumption	4.4	0.7	1.2	5.5	3.9	3.8	4.7	3.4	3.9	2.7	2.9	3.7	4.3	4.2
10. Social transfers in kind	4.6	0.8	2.8	4.6	5.2	5.6	6.1	4.7	3.4	4.9	4.8	4.3	4.5	4.1
11. Social transfers other than in kind	6.5	1.6	1.6	3.8	2.7	4.0	6.0	4.2	3.2	3.0	3.2	3.1	3.8	3.3
12. Interest	5.9	-7.8	-4.9	-7.4	1.5	1.9	-5.5	-2.4	-2.3	-1.5	2.5	4.4	4.0	2.6
13. Subsidies	0.9	-6.5	8.0	3.9	0.0	2.8	1.8	0.0	-2.6	-0.7	4.1	2.6	1.9	2.9
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.0	-0.1	0.0	0.1	0.0	0.1	-0.1	0.0	-0.1	0.0
15. Total current expenditure	5.5	-0.1	1.6	3.4	3.5	4.0	4.5	3.8	2.9	3.3	3.4	3.6	3.9	3.6
16. Gross saving 1)	0.3	1.2	0.8	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.6	-0.1	0.1
17. Capital transfers received	-5.0	35.5	-27.2	8.7	-2.0	-9.9	21.8	81.1	-17.5	0.0	-16.0	-4.4	1.3	1.1
18. Total revenue	6.0	2.8	2.9	5.7	4.2	2.5	2.6	2.9	3.1	4.2	6.2	4.8	3.8	3.8
19. Gross fixed capital formation	1.4	-4.4	4.7	8.2	5.0	4.7	-0.7	8.6	0.7	4.9	5.9	8.5	6.2	5.6
20. Other capital expenditure 1)	-0.4	0.0	0.1	0.1	-1.1	1.2	0.0	0.0	-0.1	0.1	0.2	-0.3	0.0	0.0
21. Total expenditure	4.3	-0.3	2.0	3.8	1.2	6.7	4.2	4.1	2.6	3.5	3.9	3.2	4.0	3.7
22. Tax burden	6.7	3.2	3.4	5.9	4.5	2.0	2.3	2.8	3.2	4.1	6.5	5.3	3.8	3.7
23. Net lending (+) or net borrowing (-) 1)	0.7	1.5	0.5	0.9	1.4	-1.9	-0.7	-0.5	0.2	0.3	1.0	0.8	-0.1	0.0

1) Changes in GDP ratios.



**Table 17D****Contributions to the change in the general government gross debt ratio****EA-12**

	1991	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	:	5.0	2.7	2.2	1.4	0.0	1.8	2.5	3.1	2.8	2.5	1.5	0.8	0.8	0.8
2. Interest payments (% of GDP)	:	5.4	5.0	4.6	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	2.9	2.8
3. Implicit interest rate 2)	:	8.4	6.9	6.4	5.8	5.7	5.7	5.3	5.0	4.6	4.4	4.3	4.4	4.5	4.5
4. Nominal GDP growth rate	:	4.7	2.2	3.9	4.6	5.3	4.4	3.5	3.0	4.0	3.5	4.7	4.8	4.4	4.2
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	:	5.0	2.7	2.2	1.4	0.0	1.8	2.5	3.1	2.8	2.5	1.5	0.8	0.8	0.8
6. Contribution of nominal GDP growth	:	-3.1	-1.6	-2.7	-3.2	-3.6	-2.9	-2.3	-2.0	-2.7	-2.3	-3.2	-3.2	-2.8	-2.6
7. Stock-flow adjustment 3)	:	2.7	-1.5	0.1	0.6	1.0	0.0	-0.4	0.2	0.3	0.6	-0.1	0.3	0.4	0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	:	-0.5	-2.3	-2.3	-2.7	-3.9	-2.0	-0.9	-0.2	-0.3	-0.4	-1.3	-2.1	-2.0	-2.0
9. Snow-ball effect	:	2.4	3.4	1.8	0.8	0.3	0.9	1.2	1.3	0.4	0.6	-0.3	-0.3	0.0	0.2
10. Stock-flow adjustment 3)	:	2.7	-1.5	0.1	0.6	1.0	0.0	-0.4	0.2	0.3	0.6	-0.1	0.3	0.4	0.2
(% of GDP)															
11. Change in gross debt 5)	:	4.6	-0.4	-0.4	-1.3	-2.6	-1.1	-0.1	1.3	0.4	0.8	-1.7	-2.1	-1.5	-1.6
12. Level of gross debt (end of year)	57.4	72.3	73.5	73.1	71.8	69.2	68.2	68.0	69.3	69.7	70.5	68.8	66.7	65.2	63.6

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

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

3) Line 7 = line 10.

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

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

**Table 18A****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Bulgaria****(Mrd BGN)**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	0.11	0.24	2.22	2.98	3.14	3.70	4.23	4.66	5.48	6.80	7.96	9.53	10.48	11.92	13.34
2. Current taxes on income and wealth	0.10	0.23	1.95	2.22	2.33	2.51	2.40	2.21	2.36	2.45	2.58	3.18	3.68	4.20	4.70
3. Social contributions	0.11	0.19	1.75	2.55	2.84	3.27	3.33	3.08	3.65	4.08	4.41	4.31	4.87	5.48	6.14
4. Of which actual social contributions	0.10	0.19	1.71	2.47	2.75	3.12	3.17	3.08	3.65	4.08	4.41	4.31	4.87	5.48	6.14
5. Other current revenue	:	:	:	:	:	:	:	3.12	2.66	3.12	3.18	2.89	3.02	3.17	3.33
6. Total current revenue	:	:	:	:	:	:	:	13.07	14.15	16.45	18.13	19.91	22.06	24.77	27.50
7. Government consumption expenditure	0.13	0.21	2.19	3.44	3.94	4.79	5.18	5.94	6.63	7.32	7.85	8.61	9.32	10.17	11.02
8. Of which compensation of employees	0.08	0.12	1.18	2.17	2.50	2.68	2.64	3.13	3.60	3.96	4.18	4.44	4.92	5.36	5.83
9. Collective consumption	0.07	0.10	1.05	1.84	2.11	2.60	2.81	3.26	3.48	3.91	4.19	4.60	4.98	5.43	5.88
10. Social transfers in kind	0.07	0.11	1.13	1.60	1.83	2.18	2.37	2.67	3.15	3.41	3.66	4.02	4.34	4.74	5.14
11. Social transfers other than in kind	0.09	0.16	1.51	2.39	2.83	3.82	3.94	4.11	4.39	4.67	5.10	5.64	6.35	7.21	8.07
12. Interest	0.12	0.37	1.44	0.96	0.90	1.08	1.11	0.74	0.69	0.69	0.71	0.65	0.64	0.63	0.63
13. Subsidies	0.01	0.01	0.11	0.39	0.44	0.51	0.70	0.28	0.40	0.36	0.37	0.46	0.51	0.57	0.62
14. Other current expenditure	0.07	0.13	1.40	2.87	3.49	3.97	3.82	0.84	0.66	0.89	0.92	0.86	1.33	1.51	1.68
15. Total current expenditure	0.44	0.88	6.65	10.05	11.59	14.17	14.75	11.90	12.77	13.93	14.95	16.22	18.14	20.10	22.03
16. Gross saving	-0.02	-0.03	1.19	2.05	1.84	1.32	1.11	1.16	1.38	2.52	3.18	3.69	3.92	4.67	5.47
17. Capital transfers received	0.00	0.01	0.01	0.03	0.03	0.08	0.04	-0.23	-0.20	-0.16	-0.32	-0.13	0.20	0.39	0.69
18. Total revenue	:	:	:	:	:	:	:	12.83	13.94	16.29	17.80	19.78	22.25	25.16	28.18
19. Gross fixed capital formation	0.01	0.02	0.25	0.73	0.92	0.98	1.04	0.92	0.95	1.13	1.79	1.96	2.43	3.09	3.97
20. Other capital expenditure	0.00	0.00	0.03	0.97	0.86	0.55	0.06	0.04	0.23	0.35	0.21	0.01	0.00	-0.01	-0.01
21. Total expenditure	:	:	:	:	:	:	:	12.86	13.94	15.41	16.95	18.19	20.57	23.18	25.98
22. Tax burden	:	:	:	:	:	9.69	9.95	9.71	11.28	13.17	14.61	16.87	19.27	21.85	24.46
23. Net lending (+) or net borrowing (-)	-0.03	-0.03	0.92	0.37	0.09	-0.13	0.06	-0.03	0.00	0.88	0.85	1.59	1.68	1.98	2.21

**Table 18B****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Bulgaria**

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	12.8	13.5	12.7	13.3	13.2	13.8	14.2	14.4	15.8	17.5	18.6	19.4	18.7	18.7	18.7
2. Current taxes on income and wealth	11.8	12.8	11.2	9.9	9.8	9.4	8.1	6.8	6.8	6.3	6.0	6.5	6.6	6.6	6.6
3. Social contributions	12.0	10.8	10.0	11.4	11.9	12.2	11.2	9.5	10.6	10.5	10.3	8.8	8.7	8.6	8.6
4. Of which actual social contributions	11.8	10.5	9.8	11.0	11.6	11.7	10.7	9.5	10.6	10.5	10.3	8.8	8.7	8.6	8.6
5. Other current revenue	:	:	:	:	:	:	:	9.6	7.7	8.0	7.4	5.9	5.4	5.0	4.7
6. Total current revenue	:	:	:	:	:	:	:	40.3	40.9	42.4	42.4	40.6	39.3	38.8	38.5
7. Government consumption expenditure	15.3	11.9	12.6	15.3	16.5	17.9	17.4	18.3	19.1	18.9	18.3	17.5	16.6	15.9	15.4
8. Of which compensation of employees	9.3	7.0	6.8	9.7	10.5	10.0	8.9	9.6	10.4	10.2	9.8	9.0	8.8	8.4	8.2
9. Collective consumption	7.7	5.8	6.0	8.2	8.9	9.7	9.5	10.1	10.0	10.1	9.8	9.4	8.9	8.5	8.2
10. Social transfers in kind	7.5	6.1	6.5	7.1	7.7	8.2	8.0	8.2	9.1	8.8	8.6	8.2	7.7	7.4	7.2
11. Social transfers other than in kind	10.6	8.8	8.7	10.7	11.9	14.3	13.3	12.7	12.7	12.0	11.9	11.5	11.3	11.3	11.3
12. Interest	14.1	21.1	8.3	4.3	3.8	4.0	3.7	2.3	2.0	1.8	1.6	1.3	1.1	1.0	0.9
13. Subsidies	1.2	0.8	0.6	1.8	1.8	1.9	2.4	0.9	1.2	0.9	0.9	0.9	0.9	0.9	0.9
14. Other current expenditure	8.5	7.3	8.0	12.8	14.7	14.8	12.9	2.6	1.9	2.3	2.2	1.7	2.4	2.4	2.4
15. Total current expenditure	49.6	50.0	38.2	44.8	48.7	53.0	49.6	36.7	36.9	35.9	34.9	33.0	32.3	31.5	30.8
16. Gross saving	-2.7	-1.8	6.9	9.1	7.7	4.9	3.8	3.6	4.0	6.5	7.4	7.5	7.0	7.3	7.7
17. Capital transfers received	0.2	0.8	0.1	0.1	0.1	0.3	0.1	-0.7	-0.6	-0.4	-0.8	-0.3	0.4	0.6	1.0
18. Total revenue	:	:	:	:	:	:	:	39.6	40.3	42.0	41.6	40.3	39.7	39.4	39.4
19. Gross fixed capital formation	0.8	0.9	1.4	3.2	3.9	3.7	3.5	2.8	2.7	2.9	4.2	4.0	4.3	4.8	5.5
20. Other capital expenditure	0.0	0.0	0.2	4.3	3.6	2.1	0.2	0.1	0.7	0.9	0.5	0.0	0.0	0.0	0.0
21. Total expenditure	:	:	:	:	:	:	:	39.7	40.3	39.7	39.6	37.1	36.7	36.3	36.3
22. Tax burden	:	:	:	:	:	36.2	33.5	30.0	32.6	33.9	34.1	34.4	34.3	34.2	34.2
23. Net lending (+) or net borrowing (-)	-3.4	-1.8	5.3	1.7	0.4	-0.5	0.2	-0.1	0.0	2.3	2.0	3.2	3.0	3.1	3.1

Table 18C

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

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	111.1	835.3	34.2	5.5	17.7	14.3	10.2	17.6	24.1	17.2	19.7	10.0	13.7	11.9
2. Current taxes on income and wealth	116.9	761.2	14.0	5.3	7.5	-4.4	-7.9	6.7	4.2	5.0	23.4	15.8	14.1	11.9
3. Social contributions	78.6	822.3	45.9	11.4	15.1	1.8	-7.5	18.8	11.7	8.1	-2.3	13.0	12.5	12.0
4. Of which actual social contributions	78.0	821.6	45.0	11.2	13.6	1.4	-2.9	18.8	11.7	8.1	-2.3	13.0	12.5	12.0
5. Other current revenue	:	:	:	:	:	:	:	-14.8	17.3	1.8	-9.2	4.6	5.0	4.8
6. Total current revenue	:	:	:	:	:	:	:	8.3	16.3	10.2	9.8	10.8	12.3	11.0
7. Government consumption expenditure	56.5	940.4	57.2	14.4	21.5	8.2	14.7	11.7	10.5	7.2	9.7	8.2	9.2	8.4
8. Of which compensation of employees	51.1	858.5	83.3	15.4	7.2	-1.5	18.3	15.3	9.9	5.5	6.3	10.8	8.9	8.9
9. Collective consumption	50.2	930.8	74.8	14.4	23.4	7.9	16.2	6.5	12.6	6.9	9.8	8.2	9.1	8.4
10. Social transfers in kind	62.9	949.5	40.8	14.5	19.4	8.5	12.9	17.9	8.2	7.5	9.6	8.2	9.2	8.4
11. Social transfers other than in kind	66.5	874.2	58.4	18.1	35.1	3.2	4.1	6.8	6.5	9.1	10.7	12.5	13.7	11.9
12. Interest	199.0	288.4	-33.7	-6.0	20.6	2.1	-33.2	-6.8	-0.3	2.7	-8.6	-1.0	-1.1	-0.9
13. Subsidies	37.5	645.8	260.6	10.6	17.6	36.4	-60.2	43.6	-8.7	2.0	24.9	9.9	11.5	8.9
14. Other current expenditure 1)	-1.1	0.7	4.7	1.9	0.2	-2.0	-10.3	-0.7	0.4	-0.1	-0.4	0.6	0.0	0.0
15. Total current expenditure	101.5	655.5	51.1	15.3	22.3	4.0	-19.3	7.3	9.2	7.3	8.5	11.8	10.8	9.6
16. Gross saving 1)	1.0	8.6	2.3	-1.4	-2.8	-1.2	-0.2	0.4	2.5	0.9	0.1	-0.5	0.3	0.4
17. Capital transfers received	743.6	-4.2	99.4	5.4	181.1	-47.6	-637.2	-11.3	-22.2	102.6	-60.8	-256.5	97.0	75.6
18. Total revenue	:	:	:	:	:	:	:	8.6	16.9	9.3	11.1	12.5	13.1	12.0
19. Gross fixed capital formation	105.7	1534.2	188.6	27.3	5.9	5.9	-11.0	2.6	19.7	58.6	9.2	24.2	26.9	28.4
20. Other capital expenditure 1)	0.0	0.2	4.1	-0.7	-1.5	-1.9	-0.1	0.5	0.2	-0.4	-0.5	0.0	0.0	0.0
21. Total expenditure	:	:	:	:	:	:	:	8.4	10.6	10.0	7.3	13.1	12.7	12.1
22. Tax burden	:	:	:	:	:	2.7	-2.4	16.2	16.7	10.9	15.5	14.2	13.4	11.9
23. Net lending (+) or net borrowing (-) 1)	1.6	7.1	-3.6	-1.3	-0.8	0.7	-0.3	0.1	2.3	-0.3	1.2	-0.2	0.1	0.0

1) Changes in GDP ratios.

**Table 18D****Contributions to the change in the general government gross debt ratio****Bulgaria**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	-1.7	-0.4	0.5	-0.2	0.1	0.0	-2.3	-2.0	-3.2	-3.0	-3.1	-3.1
2. Interest payments (% of GDP)	4.3	3.8	4.0	3.7	2.3	2.0	1.8	1.6	1.3	1.1	1.0	0.9
3. Implicit interest rate 2)	5.2	5.0	5.7	5.6	3.8	4.0	4.3	4.8	5.2	5.7	5.8	6.2
4. Nominal GDP growth rate	28.6	6.1	12.5	11.1	9.1	6.9	12.1	10.2	14.7	14.3	13.8	11.9
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	-1.7	-0.4	0.5	-0.2	0.1	0.0	-2.3	-2.0	-3.2	-3.0	-3.1	-3.1
6. Contribution of nominal GDP growth	-23.4	-4.6	-8.8	-7.3	-5.5	-3.4	-5.0	-3.5	-3.7	-2.9	-2.3	-1.7
7. Stock-flow adjustment 3)	-0.4	4.7	2.6	0.1	-7.1	-4.3	-0.8	-3.2	0.6	2.3	2.0	1.8
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-5.9	-4.1	-3.6	-3.9	-2.2	-2.0	-4.0	-3.6	-4.6	-4.1	-4.1	-4.0
9. Snow-ball effect	-19.1	-0.8	-4.7	-3.6	-3.2	-1.5	-3.2	-1.9	-2.4	-1.7	-1.4	-0.8
10. Stock-flow adjustment 3)	-0.4	4.7	2.6	0.1	-7.1	-4.3	-0.8	-3.2	0.6	2.3	2.0	1.8
(% of GDP)												
11. Change in gross debt 5)	-25.5	-0.3	-5.7	-7.4	-12.5	-7.7	-8.0	-8.7	-6.4	-3.5	-3.4	-3.0
12. Level of gross debt (end of year)	79.6	79.3	73.6	66.2	53.6	45.9	37.9	29.2	22.8	19.3	15.9	12.9

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	180	204	209	219	240	248	258	267	285	325	342	351	379	410	441
2. Current taxes on income and wealth	140	140	160	166	176	181	207	224	247	270	273	285	301	331	359
3. Social contributions	211	240	265	282	293	312	335	367	389	453	482	525	513	557	605
4. Of which actual social contributions	211	240	265	282	293	312	335	367	389	452	482	524	517	557	605
5. Other current revenue	63	74	79	93	91	89	105	113	121	129	128	134	176	179	176
6. Total current revenue	594	658	712	760	800	830	905	971	1043	1177	1226	1295	1369	1476	1581
7. Government consumption expenditure	306	340	379	400	441	461	497	549	603	622	658	685	703	733	751
8. Of which compensation of employees	108	127	134	135	151	155	173	192	214	222	237	251	267	285	304
9. Collective consumption	146	157	181	187	217	232	242	271	306	297	331	343	369	386	395
10. Social transfers in kind	160	183	198	212	223	229	255	278	298	325	328	342	335	346	355
11. Social transfers other than in kind	158	183	208	226	244	264	280	305	316	362	376	407	420	455	495
12. Interest	15	20	20	23	21	18	24	31	30	33	35	36	36	38	39
13. Subsidies	42	41	49	58	61	61	65	57	68	59	55	62	65	63	68
14. Other current expenditure	-12	-6	-22	-29	-31	-26	-25	-20	-10	-11	-3	-2	47	47	48
15. Total current expenditure	509	578	635	677	736	778	841	922	1007	1065	1121	1189	1272	1335	1401
16. Gross saving	85	79	78	82	65	52	63	49	36	112	104	105	97	141	180
17. Capital transfers received	8	3	1	2	2	4	7	4	6	10	9	20	25	25	26
18. Total revenue	602	661	714	762	802	834	911	974	1049	1188	1235	1315	1381	1516	1628
19. Gross fixed capital formation	77	77	77	84	68	79	83	95	117	136	147	161	180	212	255
20. Other capital expenditure	213	61	71	101	76	58	122	124	96	70	73	59	60	60	60
21. Total expenditure	799	717	782	862	880	915	1046	1141	1220	1271	1340	1410	1499	1621	1737
22. Tax burden	531	584	634	667	709	741	800	860	924	1057	1112	1176	1198	1299	1406
23. Net lending (+) or net borrowing (-)	-197	-56	-69	-100	-77	-81	-135	-167	-171	-83	-106	-95	-118	-106	-109

**Table 19B****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	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	12.3	12.1	11.5	11.0	11.5	11.3	11.0	10.8	11.1	11.6	11.5	10.9	10.9	10.9	10.9
2. Current taxes on income and wealth	9.6	8.3	8.8	8.3	8.5	8.3	8.8	9.1	9.6	9.6	9.2	8.8	8.6	8.8	8.9
3. Social contributions	14.4	14.2	14.6	14.1	14.1	14.2	14.2	14.9	15.1	16.1	16.1	16.2	14.7	14.8	14.9
4. Of which actual social contributions	14.4	14.2	14.6	14.1	14.1	14.2	14.2	14.9	15.1	16.1	16.1	16.2	14.8	14.8	14.9
5. Other current revenue	4.3	4.4	4.3	4.7	4.4	4.1	4.5	4.6	4.7	4.6	4.3	4.1	5.0	4.7	4.3
6. Total current revenue	40.5	39.1	39.3	38.0	38.5	37.9	38.5	39.4	40.5	41.8	41.0	40.1	39.2	39.2	39.0
7. Government consumption expenditure	20.9	20.2	20.9	20.0	21.2	21.1	21.1	22.3	23.4	22.1	22.0	21.2	20.2	19.4	18.5
8. Of which compensation of employees	7.3	7.5	7.4	6.8	7.3	7.1	7.4	7.8	8.3	7.9	7.9	7.8	7.7	7.6	7.5
9. Collective consumption	10.0	9.3	10.0	9.4	10.4	10.6	10.3	11.0	11.9	10.5	11.1	10.6	10.6	10.3	9.8
10. Social transfers in kind	10.9	10.9	10.9	10.6	10.7	10.5	10.8	11.3	11.5	11.5	11.0	10.6	9.6	9.2	8.8
11. Social transfers other than in kind	10.7	10.9	11.5	11.3	11.7	12.1	11.9	12.4	12.2	12.9	12.6	12.6	12.0	12.1	12.2
12. Interest	1.0	1.2	1.1	1.2	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.0	1.0	1.0
13. Subsidies	2.9	2.4	2.7	2.9	2.9	2.8	2.8	2.3	2.6	2.1	1.8	1.9	1.9	1.7	1.7
14. Other current expenditure	-0.8	-0.4	-1.2	-1.5	-1.5	-1.2	-1.1	-0.8	-0.4	-0.4	-0.1	0.0	1.3	1.2	1.2
15. Total current expenditure	34.7	34.4	35.0	33.9	35.4	35.6	35.8	37.4	39.1	37.8	37.5	36.8	36.4	35.4	34.6
16. Gross saving	5.8	4.7	4.3	4.1	3.1	2.4	2.7	2.0	1.4	4.0	3.5	3.3	2.8	3.7	4.4
17. Capital transfers received	0.5	0.2	0.1	0.1	0.1	0.2	0.3	0.2	0.3	0.4	0.3	0.6	0.7	0.7	0.6
18. Total revenue	41.0	39.3	39.4	38.2	38.6	38.1	38.7	39.5	40.7	42.2	41.3	40.7	39.6	40.2	40.2
19. Gross fixed capital formation	5.3	4.6	4.3	4.2	3.3	3.6	3.5	3.9	4.5	4.8	4.9	5.0	5.2	5.6	6.3
20. Other capital expenditure	14.5	3.7	3.9	5.0	3.7	2.6	5.2	5.1	3.7	2.5	2.4	1.8	1.7	1.6	1.5
21. Total expenditure	54.5	42.6	43.2	43.2	42.3	41.8	44.5	46.3	47.3	45.2	44.9	43.6	43.0	43.0	42.9
22. Tax burden	36.2	34.7	35.0	33.4	34.1	33.9	34.0	34.9	35.8	37.6	37.2	36.4	34.3	34.5	34.7
23. Net lending (+) or net borrowing (-)	-13.4	-3.3	-3.8	-5.0	-3.7	-3.7	-5.7	-6.8	-6.6	-3.0	-3.5	-2.9	-3.4	-2.8	-2.7

Table 19C

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

## Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	13.3	2.5	4.8	9.8	3.2	4.1	3.4	7.0	14.0	5.2	2.7	7.8	8.2	7.6
2. Current taxes on income and wealth	:	0.1	14.0	3.4	6.3	3.1	14.0	8.3	10.5	9.1	1.3	4.2	5.7	10.0	8.6
3. Social contributions	:	13.5	10.4	6.4	3.9	6.6	7.4	9.7	5.8	16.4	6.5	8.9	-2.2	8.6	8.6
4. Of which actual social contributions	:	13.6	10.4	6.4	3.9	6.5	7.5	9.7	5.8	16.4	6.5	8.9	-1.4	7.7	8.6
5. Other current revenue	:	17.8	6.8	18.7	-2.2	-2.4	17.8	7.4	7.6	6.6	-1.1	4.5	31.9	1.4	-1.7
6. Total current revenue	:	10.7	8.3	6.6	5.4	3.8	9.0	7.3	7.4	12.9	4.1	5.6	5.7	7.9	7.1
7. Government consumption expenditure	:	11.1	11.4	5.4	10.2	4.6	7.8	10.6	9.8	3.1	5.9	4.1	2.6	4.2	2.5
8. Of which compensation of employees	:	17.6	5.6	0.9	12.1	2.2	11.8	10.8	11.8	3.7	6.6	6.0	6.5	6.6	6.6
9. Collective consumption	:	7.2	15.5	3.3	16.0	6.8	4.2	12.2	12.7	-3.0	11.5	3.9	7.3	4.8	2.3
10. Social transfers in kind	:	14.7	7.9	7.3	5.2	2.5	11.4	9.2	6.9	9.2	0.8	4.4	-2.1	3.4	2.6
11. Social transfers other than in kind	:	16.3	13.5	8.4	8.0	8.3	6.3	8.8	3.4	14.7	4.0	8.2	3.1	8.3	8.8
12. Interest	:	34.4	-0.3	14.1	-8.4	-13.3	29.5	28.3	-2.3	10.9	4.4	4.0	1.4	3.5	4.0
13. Subsidies	:	-3.3	21.5	17.5	5.5	-0.2	7.3	-13.5	20.6	-13.5	-6.4	12.2	4.9	-3.1	7.9
14. Other current expenditure 1)	:	0.4	-0.9	-0.2	0.0	0.3	0.1	0.2	0.4	0.0	0.3	0.1	1.4	-0.1	-0.1
15. Total current expenditure	:	13.6	9.7	6.7	8.6	5.8	8.1	9.5	9.3	5.7	5.3	6.0	7.0	5.0	4.9
16. Gross saving 1)	:	-1.1	-0.4	-0.2	-1.0	-0.7	0.3	-0.7	-0.6	2.6	-0.5	-0.2	-0.5	1.0	0.7
17. Capital transfers received	:	-59.3	-61.3	68.1	-5.9	80.6	86.2	-44.1	72.5	62.4	-13.5	121.2	25.7	0.0	2.4
18. Total revenue	:	9.8	8.0	6.7	5.3	3.9	9.3	6.9	7.7	13.2	4.0	6.5	5.1	9.7	7.4
19. Gross fixed capital formation	:	-0.5	0.8	8.4	-19.2	16.9	5.4	14.2	23.1	16.4	7.4	10.2	11.5	17.8	20.3
20. Other capital expenditure 1)	:	-10.8	0.2	1.1	-1.4	-1.0	2.5	-0.1	-1.3	-1.2	-0.1	-0.6	-0.1	-0.1	-0.1
21. Total expenditure	:	-10.3	9.2	10.1	2.1	4.1	14.3	9.1	6.9	4.2	5.5	5.2	6.4	8.1	7.2
22. Tax burden	:	9.9	8.5	5.1	6.4	4.5	7.9	7.4	7.4	14.4	5.2	5.7	3.3	8.4	8.3
23. Net lending (+) or net borrowing (-) 1)	:	10.1	-0.5	-1.2	1.3	0.0	-2.0	-1.0	0.1	3.7	-0.6	0.6	-0.4	0.6	0.1

1) Changes in GDP ratios.



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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	3.8	5.0	3.7	3.7	5.7	6.8	6.6	3.0	3.5	2.9	3.4	2.8	2.7
2. Interest payments (% of GDP)	1.1	1.2	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.0	1.0	1.0
3. Implicit interest rate 2)	9.7	9.8	7.1	5.4	5.9	5.2	4.2	4.3	4.0	4.0	3.7	3.6	3.4
4. Nominal GDP growth rate	7.6	10.2	4.2	5.2	7.4	4.8	4.6	9.2	6.1	8.2	8.0	8.0	7.6
(% of GDP)													
Budgetary constraint based on the deficit													
5. Deficit (net borrowing) 1)	3.8	5.0	3.7	3.7	5.7	6.8	6.6	3.0	3.5	2.9	3.4	2.8	2.7
6. Contribution of nominal GDP growth	-0.9	-1.2	-0.6	-0.8	-1.3	-1.1	-1.2	-2.5	-1.8	-2.3	-2.2	-2.2	-2.1
7. Stock-flow adjustment 3)	-2.3	-1.9	-1.8	-0.8	2.2	-2.3	-3.8	-0.1	-1.9	-0.8	-1.1	-0.5	-0.3
Budgetary constraint based on the primary deficit													
8. Primary deficit 4)	2.7	3.9	2.7	2.9	4.7	5.5	5.5	1.8	2.4	1.8	2.3	1.8	1.7
9. Snow-ball effect	0.2	-0.1	0.4	0.0	-0.3	0.1	-0.1	-1.4	-0.6	-1.2	-1.2	-1.2	-1.2
10. Stock-flow adjustment 3)	-2.3	-1.9	-1.8	-0.8	2.2	-2.3	-3.8	-0.1	-1.9	-0.8	-1.1	-0.5	-0.3
(% of GDP)													
11. Change in gross debt 5)	0.6	1.9	1.3	2.2	6.6	3.4	1.6	0.3	-0.1	-0.1	0.1	0.1	0.2
12. Level of gross debt (end of year)	13.1	15.0	16.4	18.5	25.1	28.5	30.1	30.4	30.2	30.1	30.2	30.3	30.5

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 20A

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

Denmark

(Mrd DKK)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	68.3	109.5	137.8	171.2	220.0	229.8	238.3	241.3	255.1	274.4	291.4	300.2	309.5	319.7
2. Current taxes on income and wealth	96.6	176.2	243.0	313.4	391.7	390.9	399.1	411.1	442.5	484.6	488.3	501.4	519.0	531.4
3. Social contributions	7.1	17.9	14.1	21.0	34.2	34.9	28.8	29.8	30.7	31.4	31.6	32.3	33.8	34.6
4. Of which actual social contributions	3.2	11.7	8.3	11.4	23.9	23.8	17.1	17.5	17.7	17.8	17.6	18.5	19.1	19.9
5. Other current revenue	23.5	44.0	58.9	63.5	69.4	75.3	76.5	80.3	87.0	88.1	92.5	95.4	99.4	101.9
6. Total current revenue	195.5	347.6	453.9	569.1	715.4	730.9	742.7	762.5	815.3	878.5	903.8	929.4	961.8	987.6
7. Government consumption expenditure	105.3	164.2	211.2	257.2	325.1	343.3	360.2	371.2	388.5	401.4	419.6	441.0	465.6	490.1
8. Of which compensation of employees	69.6	110.3	145.7	174.9	221.3	232.9	243.9	252.5	261.3	267.4	277.6	289.6	303.2	318.1
9. Collective consumption	33.8	51.0	72.3	83.5	102.9	107.9	110.2	111.5	117.1	120.1	124.1	132.1	139.7	147.1
10. Social transfers in kind	71.5	113.3	138.9	173.7	222.2	235.3	250.0	259.7	271.4	281.3	295.6	308.9	325.8	343.0
11. Social transfers other than in kind	61.8	100.3	142.6	198.8	209.8	217.7	225.7	239.9	247.2	251.1	251.1	254.1	261.7	271.9
12. Interest	14.7	60.6	59.7	60.4	46.2	44.3	41.4	36.8	33.9	28.5	25.9	22.9	21.9	20.5
13. Subsidies	6.4	10.5	18.5	27.6	31.5	32.1	34.0	33.8	33.7	35.7	35.8	39.0	39.8	40.6
14. Other current expenditure	4.7	9.2	17.8	34.9	51.3	55.7	56.6	58.8	60.4	64.2	67.3	73.9	79.7	85.4
15. Total current expenditure	192.8	344.8	449.8	578.5	663.9	688.3	718.6	742.9	766.9	784.1	803.0	834.9	872.0	911.8
16. Gross saving	2.7	2.9	4.1	-9.4	51.5	42.6	24.1	19.6	48.4	94.4	100.8	94.5	89.8	75.8
17. Capital transfers received	2.3	3.5	5.4	5.6	7.1	6.9	8.4	7.3	12.2	10.0	11.5	9.3	10.0	10.3
18. Total revenue	197.8	351.1	459.2	574.6	722.5	737.8	751.2	769.8	827.5	888.5	915.3	938.7	971.8	997.9
19. Gross fixed capital formation	12.1	13.1	14.0	18.1	21.6	25.2	24.1	22.2	27.0	27.3	31.5	28.8	31.2	34.1
20. Other capital expenditure	2.0	2.2	6.3	7.2	6.6	4.2	5.5	5.7	5.9	5.3	4.8	6.9	14.3	6.3
21. Total expenditure	206.9	360.1	470.0	603.7	692.1	717.7	748.2	770.8	799.7	816.6	839.3	870.6	917.5	952.2
22. Tax burden	170.3	301.2	391.7	497.9	639.4	647.8	657.5	673.2	719.6	781.4	802.3	827.3	855.2	878.7
23. Net lending (+) or net borrowing (-)	-9.1	-9.0	-10.8	-29.1	30.4	20.0	3.0	-1.0	27.7	71.8	75.9	68.1	54.3	45.7

**Table 20B****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Denmark**

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	17.4	16.9	16.4	16.8	17.0	17.2	17.4	17.2	17.5	17.7	17.7	17.5	17.4	17.2
2. Current taxes on income and wealth	24.6	27.2	28.9	30.7	30.3	29.3	29.1	29.3	30.3	31.2	29.7	29.3	29.1	28.6
3. Social contributions	1.8	2.8	1.7	2.1	2.6	2.6	2.1	2.1	2.1	2.0	1.9	1.9	1.9	1.9
4. Of which actual social contributions	0.8	1.8	1.0	1.1	1.8	1.8	1.2	1.3	1.2	1.1	1.1	1.1	1.1	1.1
5. Other current revenue	6.0	6.8	7.0	6.2	5.4	5.6	5.6	5.7	6.0	5.7	5.6	5.6	5.6	5.5
6. Total current revenue	49.8	53.6	54.0	55.8	55.3	54.7	54.1	54.4	55.9	56.6	55.0	54.3	53.9	53.1
7. Government consumption expenditure	26.8	25.3	25.1	25.2	25.1	25.7	26.2	26.5	26.6	25.9	25.6	25.8	26.1	26.3
8. Of which compensation of employees	17.7	17.0	17.3	17.2	17.1	17.4	17.8	18.0	17.9	17.2	16.9	16.9	17.0	17.1
9. Collective consumption	8.6	7.9	8.6	8.2	8.0	8.1	8.0	8.0	8.0	7.7	7.6	7.7	7.8	7.9
10. Social transfers in kind	18.2	17.5	16.5	17.0	17.2	17.6	18.2	18.5	18.6	18.1	18.0	18.0	18.3	18.4
11. Social transfers other than in kind	15.7	15.5	17.0	19.5	16.2	16.3	16.4	17.1	16.9	16.2	15.3	14.8	14.7	14.6
12. Interest	3.7	9.3	7.1	5.9	3.6	3.3	3.0	2.6	2.3	1.8	1.6	1.3	1.2	1.1
13. Subsidies	1.6	1.6	2.2	2.7	2.4	2.4	2.5	2.4	2.3	2.3	2.2	2.3	2.2	2.2
14. Other current expenditure	1.2	1.4	2.1	3.4	4.0	4.2	4.1	4.2	4.1	4.1	4.1	4.3	4.5	4.6
15. Total current expenditure	49.1	53.2	53.5	56.7	51.3	51.5	52.3	53.0	52.6	50.5	48.9	48.7	48.9	49.0
16. Gross saving	0.7	0.4	0.5	-0.9	4.0	3.2	1.8	1.4	3.3	6.1	6.1	5.5	5.0	4.1
17. Capital transfers received	0.6	0.5	0.6	0.5	0.5	0.5	0.6	0.5	0.8	0.6	0.7	0.5	0.6	0.6
18. Total revenue	50.3	54.1	54.6	56.4	55.8	55.2	54.7	55.0	56.7	57.2	55.7	54.8	54.5	53.6
19. Gross fixed capital formation	3.1	2.0	1.7	1.8	1.7	1.9	1.8	1.6	1.8	1.8	1.9	1.7	1.8	1.8
20. Other capital expenditure	0.5	0.3	0.7	0.7	0.5	0.3	0.4	0.4	0.4	0.3	0.3	0.4	0.8	0.3
21. Total expenditure	52.7	55.5	55.9	59.2	53.5	53.7	54.5	55.0	54.8	52.6	51.1	50.8	51.4	51.2
22. Tax burden	43.3	46.4	46.6	48.8	49.4	48.5	47.9	48.1	49.3	50.4	48.9	48.3	47.9	47.2
23. Net lending (+) or net borrowing (-)	-2.3	-1.4	-1.3	-2.9	2.3	1.5	0.2	-0.1	1.9	4.6	4.6	4.0	3.0	2.5

Table 20C

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	6.2	9.9	0.7	4.1	0.3	4.4	3.7	1.3	5.7	7.5	6.2	3.0	3.1	3.3
2. Current taxes on income and wealth	12.6	13.1	2.8	4.9	7.1	-0.2	2.1	3.0	7.6	9.5	0.8	2.7	3.5	2.4
3. Social contributions	22.4	8.1	-16.7	-1.9	13.8	1.8	-17.3	3.5	2.9	2.4	0.6	2.3	4.6	2.3
4. Of which actual social contributions	30.5	9.9	-23.7	3.7	17.4	-0.4	-28.0	2.4	1.3	0.3	-1.0	5.0	3.5	4.0
5. Other current revenue	17.5	1.2	-4.6	-10.1	3.6	8.5	1.6	4.9	8.4	1.3	5.0	3.2	4.2	2.5
6. Total current revenue	11.2	10.2	0.4	2.5	4.9	2.2	1.6	2.7	6.9	7.7	2.9	2.8	3.5	2.7
7. Government consumption expenditure	14.7	6.0	3.2	3.1	4.1	5.6	4.9	3.1	4.6	3.3	4.5	5.1	5.6	5.3
8. Of which compensation of employees	12.7	5.2	2.9	3.8	4.2	5.2	4.7	3.5	3.5	2.3	3.8	4.3	4.7	4.9
9. Collective consumption	17.0	5.0	11.0	0.3	3.4	4.9	2.1	1.2	5.0	2.6	3.3	6.5	5.8	5.3
10. Social transfers in kind	13.6	6.4	-0.4	4.6	4.4	5.9	6.2	3.9	4.5	3.7	5.1	4.5	5.5	5.3
11. Social transfers other than in kind	16.1	3.7	1.5	1.7	2.7	3.8	3.7	6.3	3.1	1.6	0.0	1.2	3.0	3.9
12. Interest	20.9	12.0	4.9	0.6	-5.9	-4.1	-6.6	-11.0	-7.8	-16.1	-9.2	-11.7	-4.1	-6.4
13. Subsidies	30.6	1.9	7.7	1.4	0.0	2.1	5.8	-0.8	-0.2	5.9	0.4	8.8	2.1	2.0
14. Other current expenditure 1)	-0.2	-0.1	-0.1	0.3	0.0	0.2	0.0	0.1	-0.1	0.0	0.0	0.2	0.1	0.1
15. Total current expenditure	15.5	6.0	2.9	2.0	2.8	3.7	4.4	3.4	3.2	2.2	2.4	4.0	4.4	4.6
16. Gross saving 1)	-1.8	2.1	-1.4	0.3	1.0	-0.8	-1.4	-0.4	1.9	2.8	0.1	-0.6	-0.5	-1.0
17. Capital transfers received	13.9	106.6	98.0	36.2	3.9	-3.4	22.7	-13.3	66.5	-17.8	14.9	-19.2	7.8	2.6
18. Total revenue	11.2	10.7	1.0	2.7	4.9	2.1	1.8	2.5	7.5	7.4	3.0	2.6	3.5	2.7
19. Gross fixed capital formation	-1.9	16.8	-4.2	1.9	7.1	16.8	-4.5	-7.6	21.2	1.2	15.5	-8.5	8.2	9.1
20. Other capital expenditure 1)	0.2	0.0	0.7	0.0	0.0	-0.2	0.1	0.0	0.0	-0.1	0.0	0.1	0.4	-0.5
21. Total expenditure	14.7	6.4	3.9	2.1	2.9	3.7	4.2	3.0	3.8	2.1	2.8	3.7	5.4	3.8
22. Tax burden	10.3	11.8	0.8	4.6	5.1	1.3	1.5	2.4	6.9	8.6	2.7	3.1	3.4	2.8
23. Net lending (+) or net borrowing (-) 1)	-1.6	2.2	-1.6	0.4	1.0	-0.8	-1.3	-0.3	2.0	2.7	0.0	-0.6	-0.9	-0.6

1) Changes in GDP ratios.

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

	1991	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	2.9	2.9	0.5	0.0	-1.3	-2.3	-1.5	-0.2	0.1	-1.9	-4.6	-4.6	-4.0	-3.0	-2.5
2. Interest payments (% of GDP)	7.1	5.9	5.0	4.5	4.0	3.6	3.3	3.0	2.6	2.3	1.8	1.6	1.3	1.2	1.1
3. Implicit interest rate 2)	11.9	8.1	7.6	7.1	6.9	6.6	6.6	6.5	5.7	5.3	4.4	4.6	4.6	5.1	5.5
4. Nominal GDP growth rate	4.0	4.4	5.3	3.4	4.3	6.6	3.2	2.8	2.0	4.2	6.3	5.8	4.3	4.2	4.3
<b>(% of GDP)</b>															
<b>Budgetary constraint based on the deficit</b>															
5. Deficit (net borrowing) 1)	2.9	2.9	0.5	0.0	-1.3	-2.3	-1.5	-0.2	0.1	-1.9	-4.6	-4.6	-4.0	-3.0	-2.5
6. Contribution of nominal GDP growth	-2.4	-3.2	-3.5	-2.1	-2.5	-3.6	-1.6	-1.3	-0.9	-1.8	-2.6	-2.0	-1.2	-1.0	-0.9
7. Stock-flow adjustment 3)	0.3	-3.7	-1.0	-2.2	0.4	0.2	-1.2	0.9	-0.2	1.9	-0.4	0.6	0.0	-0.1	-0.1
<b>Budgetary constraint based on the primary deficit</b>															
8. Primary deficit 4)	-4.2	-3.1	-4.5	-4.5	-5.4	-5.9	-4.8	-3.2	-2.6	-4.2	-6.5	-6.2	-5.3	-4.3	-3.6
9. Snow-ball effect	4.7	2.7	1.6	2.4	1.5	0.0	1.7	1.7	1.7	0.5	-0.8	-0.4	0.1	0.2	0.2
10. Stock-flow adjustment 3)	0.3	-3.7	-1.0	-2.2	0.4	0.2	-1.2	0.9	-0.2	1.9	-0.4	0.6	0.0	-0.1	-0.1
<b>(% of GDP)</b>															
11. Change in gross debt 5)	0.8	-4.0	-4.0	-4.4	-3.4	-5.7	-4.3	-0.6	-1.0	-1.8	-7.7	-6.0	-5.3	-4.1	-3.4
12. Level of gross debt (end of year)	62.8	72.5	65.2	60.8	57.4	51.7	47.4	46.8	45.8	44.0	36.3	30.3	25.0	20.9	17.5

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	6.0	7.8	10.0	10.0	10.0	11.9	13.5	15.2	16.6	18.3	22.8	27.6	32.3	36.8	41.1
2. Current taxes on income and wealth	4.7	5.3	6.6	8.2	8.2	7.5	7.9	9.2	11.0	12.0	12.2	14.8	18.3	20.8	23.2
3. Social contributions	5.6	6.7	8.0	9.1	10.1	10.6	11.7	13.4	14.6	15.8	18.1	21.4	26.7	31.0	35.2
4. Of which actual social contributions	5.6	6.7	8.0	9.1	10.1	10.5	11.6	13.4	14.4	15.7	17.9	21.2	26.5	30.8	34.9
5. Other current revenue	2.6	2.6	3.4	3.3	3.6	4.3	4.7	5.5	6.9	7.1	8.4	10.5	11.7	13.2	14.6
<b>6. Total current revenue</b>	<b>18.9</b>	<b>22.5</b>	<b>28.0</b>	<b>30.5</b>	<b>32.0</b>	<b>34.2</b>	<b>37.7</b>	<b>43.3</b>	<b>49.0</b>	<b>53.2</b>	<b>61.6</b>	<b>74.2</b>	<b>89.0</b>	<b>101.9</b>	<b>114.1</b>
7. Government consumption expenditure	11.8	14.2	15.6	17.0	18.3	19.0	20.5	22.4	25.0	27.0	29.9	33.9	41.0	48.4	55.1
8. Of which compensation of employees	5.1	6.3	7.4	8.3	9.8	10.4	11.1	12.0	13.3	14.7	16.3	18.3	21.1	25.5	28.5
9. Collective consumption	5.2	6.5	7.2	8.2	8.7	8.8	9.4	10.3	11.8	12.4	13.5	15.2	18.4	21.7	24.3
10. Social transfers in kind	6.6	7.7	8.4	8.9	9.7	10.3	11.1	12.1	13.2	14.7	16.4	18.6	22.5	26.7	30.8
11. Social transfers other than in kind	4.3	5.9	6.9	7.2	8.7	9.1	9.9	10.8	12.0	14.1	15.8	18.3	23.3	27.8	32.8
12. Interest	0.1	0.1	0.2	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
13. Subsidies	0.3	0.4	0.5	0.8	0.9	1.1	1.1	1.2	1.2	1.4	1.7	2.1	2.5	2.9	3.1
14. Other current expenditure	-0.6	-0.5	-0.2	0.4	0.9	1.4	1.4	1.8	2.4	3.3	4.2	4.6	5.1	5.7	6.4
<b>15. Total current expenditure</b>	<b>15.9</b>	<b>20.1</b>	<b>22.9</b>	<b>25.8</b>	<b>29.0</b>	<b>30.8</b>	<b>33.1</b>	<b>36.5</b>	<b>40.9</b>	<b>46.0</b>	<b>52.0</b>	<b>59.1</b>	<b>72.2</b>	<b>85.0</b>	<b>97.7</b>
16. Gross saving	3.1	2.4	5.1	4.7	3.0	3.4	4.6	6.9	8.1	7.2	9.5	15.1	16.9	16.9	16.4
17. Capital transfers received	0.0	0.0	0.0	0.0	0.0	0.4	0.2	0.4	0.6	0.5	0.5	1.6	2.4	3.3	4.2
<b>18. Total revenue</b>	<b>18.9</b>	<b>22.5</b>	<b>28.0</b>	<b>30.5</b>	<b>32.0</b>	<b>34.6</b>	<b>37.9</b>	<b>43.7</b>	<b>49.6</b>	<b>53.8</b>	<b>62.0</b>	<b>75.8</b>	<b>91.4</b>	<b>105.2</b>	<b>118.3</b>
19. Gross fixed capital formation	2.2	2.5	2.9	3.7	3.5	3.6	4.5	5.9	5.7	5.1	6.5	9.4	11.9	14.6	17.0
20. Other capital expenditure	0.8	1.1	1.0	1.3	2.6	0.4	0.4	0.9	0.5	-0.1	0.1	-0.1	0.1	0.2	0.3
<b>21. Total expenditure</b>	<b>18.8</b>	<b>23.6</b>	<b>26.9</b>	<b>30.8</b>	<b>35.0</b>	<b>34.8</b>	<b>38.0</b>	<b>43.3</b>	<b>47.1</b>	<b>51.1</b>	<b>58.7</b>	<b>68.4</b>	<b>84.2</b>	<b>99.8</b>	<b>115.0</b>
22. Tax burden	16.3	19.9	24.6	27.2	28.3	29.8	32.8	37.8	42.0	46.3	53.6	64.3	77.9	89.3	100.2
23. Net lending (+) or net borrowing (-)	0.2	-1.1	1.2	-0.3	-3.0	-0.2	-0.1	0.5	2.5	2.7	3.4	7.4	7.2	5.4	3.3

**Table 21B****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	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	13.5	13.6	14.2	12.5	11.8	12.4	12.4	12.5	12.2	12.2	13.0	13.3	13.3	13.2	13.0
2. Current taxes on income and wealth	10.6	9.3	9.3	10.2	9.8	7.8	7.3	7.6	8.1	8.0	7.0	7.1	7.5	7.5	7.3
3. Social contributions	12.7	11.7	11.3	11.3	12.1	11.1	10.8	11.1	10.7	10.6	10.3	10.3	11.0	11.1	11.2
4. Of which actual social contributions	12.7	11.7	11.3	11.3	12.0	11.0	10.8	11.0	10.6	10.5	10.2	10.2	10.9	11.0	11.1
5. Other current revenue	5.9	4.6	4.9	4.1	4.3	4.5	4.4	4.5	5.1	4.8	4.8	5.1	4.8	4.7	4.6
<b>6. Total current revenue</b>	<b>42.8</b>	<b>39.2</b>	<b>39.8</b>	<b>38.1</b>	<b>38.0</b>	<b>35.8</b>	<b>34.9</b>	<b>35.7</b>	<b>36.0</b>	<b>35.5</b>	<b>35.1</b>	<b>35.8</b>	<b>36.7</b>	<b>36.5</b>	<b>36.2</b>
7. Government consumption expenditure	26.6	24.7	22.1	21.3	21.8	19.9	19.0	18.5	18.4	18.0	17.1	16.4	16.9	17.3	17.5
8. Of which compensation of employees	11.4	10.9	10.4	10.3	11.7	10.9	10.3	9.9	9.8	9.8	9.3	8.8	8.7	9.1	9.0
9. Collective consumption	11.6	11.3	10.2	10.2	10.3	9.2	8.7	8.5	8.7	8.2	7.7	7.4	7.6	7.8	7.7
10. Social transfers in kind	15.0	13.4	11.9	11.1	11.5	10.7	10.2	10.0	9.7	9.8	9.4	9.0	9.3	9.6	9.8
11. Social transfers other than in kind	9.8	10.3	9.8	9.0	10.3	9.6	9.1	8.9	8.9	9.4	9.0	8.8	9.6	10.0	10.4
12. Interest	0.2	0.1	0.3	0.4	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1
13. Subsidies	0.7	0.7	0.7	1.0	1.1	1.1	1.0	1.0	0.8	0.9	1.0	1.0	1.0	1.0	1.0
14. Other current expenditure	-1.4	-0.8	-0.2	0.5	1.0	1.4	1.3	1.5	1.8	2.2	2.4	2.2	2.1	2.0	2.0
<b>15. Total current expenditure</b>	<b>35.9</b>	<b>35.0</b>	<b>32.6</b>	<b>32.2</b>	<b>34.5</b>	<b>32.2</b>	<b>30.6</b>	<b>30.1</b>	<b>30.0</b>	<b>30.7</b>	<b>29.7</b>	<b>28.6</b>	<b>29.8</b>	<b>30.5</b>	<b>31.0</b>
16. Gross saving	6.9	4.2	7.2	5.9	3.5	3.6	4.3	5.7	6.0	4.8	5.4	7.3	7.0	6.1	5.2
17. Capital transfers received	0.0	0.0	0.0	0.0	0.0	0.4	0.2	0.3	0.4	0.3	0.3	0.8	1.0	1.2	1.3
<b>18. Total revenue</b>	<b>42.8</b>	<b>39.2</b>	<b>39.8</b>	<b>38.1</b>	<b>38.0</b>	<b>36.2</b>	<b>35.0</b>	<b>36.0</b>	<b>36.4</b>	<b>35.9</b>	<b>35.4</b>	<b>36.6</b>	<b>37.7</b>	<b>37.7</b>	<b>37.5</b>
19. Gross fixed capital formation	4.9	4.3	4.1	4.6	4.1	3.8	4.1	4.9	4.2	3.4	3.7	4.5	4.9	5.2	5.4
20. Other capital expenditure	1.7	1.8	1.4	1.6	3.0	0.4	0.4	0.7	0.4	-0.1	0.1	0.0	0.0	0.1	0.1
<b>21. Total expenditure</b>	<b>42.4</b>	<b>41.2</b>	<b>38.1</b>	<b>38.4</b>	<b>41.7</b>	<b>36.5</b>	<b>35.1</b>	<b>35.6</b>	<b>34.6</b>	<b>34.1</b>	<b>33.4</b>	<b>33.0</b>	<b>34.7</b>	<b>35.7</b>	<b>36.5</b>
22. Tax burden	36.9	34.6	34.9	34.0	33.7	31.2	30.3	31.1	30.9	30.9	30.6	31.0	32.1	32.0	31.8
23. Net lending (+) or net borrowing (-)	0.4	-1.9	1.7	-0.3	-3.6	-0.2	-0.1	0.4	1.8	1.8	1.9	3.6	3.0	1.9	1.0

Table 21C

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

Estonia

(EEK; annual percentage changes unless otherwise stated)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	31.5	30.9	28.3	-0.4	-0.4	19.3	13.4	13.0	8.8	10.3	25.1	20.6	17.2	14.1	11.5
2. Current taxes on income and wealth	25.8	13.3	23.5	24.2	0.6	-9.3	5.3	16.6	19.7	9.7	1.6	21.0	23.5	14.0	11.2
3. Social contributions	34.3	19.7	18.5	13.4	11.7	4.3	10.4	15.2	8.3	8.7	14.5	17.9	25.2	16.1	13.5
4. Of which actual social contributions	34.2	19.6	18.5	13.4	11.7	4.2	10.4	14.8	8.1	8.6	14.4	18.0	25.2	16.1	13.5
5. Other current revenue	9.4	0.8	30.6	-3.9	10.3	18.4	9.8	16.8	25.6	2.9	17.2	25.8	11.5	12.5	11.0
6. Total current revenue	27.3	19.0	24.5	8.9	4.6	7.0	10.3	14.9	13.1	8.7	15.6	20.6	19.9	14.5	12.0
7. Government consumption expenditure	65.5	20.4	9.7	9.5	7.5	3.8	7.7	9.3	11.4	8.2	10.8	13.1	20.9	18.0	14.0
8. Of which compensation of employees	54.3	23.7	17.5	12.7	18.6	5.8	6.7	8.5	10.8	10.0	11.1	12.1	15.6	20.5	12.0
9. Collective consumption	58.3	26.4	10.8	13.0	6.1	1.6	7.5	9.1	14.7	4.7	9.4	12.7	21.0	17.6	12.1
10. Social transfers in kind	71.7	15.8	8.9	6.4	8.9	5.9	7.9	9.4	8.7	11.4	12.0	13.5	20.9	18.4	15.5
11. Social transfers other than in kind	38.7	36.5	16.8	5.3	19.7	5.4	8.2	9.1	11.6	16.7	12.7	15.5	27.2	19.4	18.0
12. Interest	18.3	-4.5	125.2	68.8	-29.2	-8.3	-19.6	57.5	11.1	8.6	0.0	8.2	0.0	0.0	0.0
13. Subsidies	8.3	25.7	17.2	75.6	11.7	17.0	6.7	6.0	-3.1	17.5	28.3	19.2	20.0	14.8	10.0
14. Other current expenditure 1)	-3.0	0.6	0.6	0.7	0.5	0.4	-0.1	0.2	0.3	0.4	0.2	-0.2	-0.1	-0.1	0.0
15. Total current expenditure	42.9	26.7	14.2	12.5	12.3	6.2	7.4	10.3	12.1	12.7	13.0	13.6	22.0	17.8	15.0
16. Gross saving 1)	-3.7	-2.7	3.0	-1.3	-2.4	0.0	0.7	1.4	0.3	-1.2	0.6	1.9	-0.3	-0.9	-0.9
17. Capital transfers received	103.1	-98.5	50.0	100.0	-33.3	97450.0	-57.2	115.2	56.8	-10.1	-8.8	238.4	52.0	38.0	27.0
18. Total revenue	27.3	19.0	24.5	8.9	4.6	8.3	9.5	15.3	13.4	8.4	15.4	22.2	20.6	15.1	12.5
19. Gross fixed capital formation	46.0	15.7	17.0	26.3	-6.3	5.4	23.3	31.7	-3.5	-9.8	25.9	44.8	27.0	22.4	16.5
20. Other capital expenditure 1)	-0.1	0.1	-0.4	0.2	1.4	-2.6	0.0	0.4	-0.3	-0.4	0.1	-0.1	0.1	0.0	0.0
21. Total expenditure	42.7	25.9	13.7	14.7	13.6	-0.5	9.0	13.9	8.8	8.5	14.8	16.6	23.1	18.5	15.3
22. Tax burden	30.2	21.9	23.7	10.8	3.9	5.9	9.8	15.3	11.1	10.3	15.8	19.9	21.2	14.7	12.1
23. Net lending (+) or net borrowing (-) 1)	-3.9	-2.3	3.6	-2.0	-3.3	3.4	0.2	0.4	1.5	0.0	0.1	1.6	-0.6	-1.0	-0.9

1) Changes in GDP ratios.



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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	-1.7	0.3	3.6	0.2	0.1	-0.4	-1.8	-1.8	-1.9	-3.6	-3.0	-1.9	-1.0
2. Interest payments (% of GDP)	0.3	0.4	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1
3. Implicit interest rate 2)	4.3	7.1	5.0	4.0	3.2	4.8	4.1	4.0	4.0	4.3	4.0	4.8	5.1
4. Nominal GDP growth rate	22.7	13.8	4.8	13.6	13.3	12.2	12.1	10.2	17.0	18.1	17.1	15.1	12.9
(% of GDP)													
Budgetary constraint based on the deficit													
5. Deficit (net borrowing) 1)	-1.7	0.3	3.6	0.2	0.1	-0.4	-1.8	-1.8	-1.9	-3.6	-3.0	-1.9	-1.0
6. Contribution of nominal GDP growth	-1.4	-0.7	-0.2	-0.7	-0.6	-0.5	-0.6	-0.5	-0.7	-0.7	-0.6	-0.4	-0.3
7. Stock-flow adjustment 3)	1.8	-0.4	-2.8	-0.3	0.2	1.7	2.3	1.8	2.0	3.9	2.4	1.8	1.0
Budgetary constraint based on the primary deficit													
8. Primary deficit 4)	-1.9	0.0	3.4	0.0	-0.1	-0.6	-2.0	-2.0	-2.1	-3.7	-3.1	-2.1	-1.1
9. Snow-ball effect	-1.1	-0.4	0.0	-0.5	-0.5	-0.3	-0.4	-0.3	-0.6	-0.5	-0.5	-0.3	-0.2
10. Stock-flow adjustment 3)	1.8	-0.4	-2.8	-0.3	0.2	1.7	2.3	1.8	2.0	3.9	2.4	1.8	1.0
(% of GDP)													
11. Change in gross debt 5)	-1.2	-0.8	0.6	-0.8	-0.3	0.8	-0.1	-0.5	-0.7	-0.4	-1.2	-0.5	-0.3
12. Level of gross debt (end of year)	6.1	5.4	6.0	5.2	4.8	5.6	5.5	5.1	4.4	4.0	2.8	2.3	2.0

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 22A

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

Latvia

(Mrd LVL)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	0.368	0.407	0.504	0.595	0.584	0.586	0.615	0.647	0.773	0.870	1.121	1.430	1.831	2.142	2.356
2. Current taxes on income and wealth	0.186	0.218	0.274	0.317	0.327	0.346	0.394	0.444	0.480	0.585	0.715	0.948	1.308	1.539	1.746
3. Social contributions	0.314	0.340	0.388	0.429	0.465	0.479	0.488	0.544	0.579	0.661	0.779	1.006	1.353	1.594	1.816
4. Of which actual social contributions	0.313	0.339	0.386	0.428	0.455	0.470	0.481	0.534	0.567	0.648	0.760	0.979	1.322	1.560	1.778
5. Other current revenue	0.083	0.155	0.136	0.179	0.209	0.198	0.192	0.272	0.281	0.431	0.475	0.659	0.756	0.855	0.968
6. Total current revenue	0.951	1.120	1.302	1.520	1.585	1.609	1.689	1.907	2.114	2.547	3.090	4.042	5.247	6.131	6.887
7. Government consumption expenditure	0.640	0.674	0.748	0.923	0.966	0.988	1.068	1.208	1.371	1.451	1.581	1.910	2.496	2.907	3.233
8. Of which compensation of employees	0.292	0.341	0.380	0.430	0.480	0.513	0.534	0.603	0.685	0.781	0.910	1.143	1.542	1.820	2.057
9. Collective consumption	0.319	0.302	0.388	0.502	0.506	0.487	0.545	0.613	0.715	0.733	0.815	0.983	1.284	1.495	1.663
10. Social transfers in kind	0.321	0.372	0.360	0.421	0.460	0.501	0.523	0.595	0.657	0.718	0.766	0.928	1.212	1.412	1.570
11. Social transfers other than in kind	0.332	0.403	0.455	0.533	0.637	0.588	0.583	0.584	0.604	0.684	0.758	0.901	1.082	1.320	1.504
12. Interest	0.024	0.044	0.033	0.029	0.028	0.046	0.048	0.043	0.044	0.054	0.051	0.052	0.060	0.073	0.067
13. Subsidies	0.031	0.025	0.036	0.046	0.060	0.047	0.035	0.042	0.054	0.045	0.049	0.072	0.086	0.100	0.100
14. Other current expenditure	-0.080	-0.091	-0.081	-0.072	-0.093	-0.073	-0.106	-0.027	-0.029	0.112	0.301	0.462	0.566	0.643	0.653
15. Total current expenditure	0.946	1.054	1.191	1.458	1.598	1.597	1.628	1.849	2.044	2.346	2.740	3.398	4.289	5.043	5.557
16. Gross saving	0.005	0.066	0.111	0.062	-0.012	0.012	0.061	0.057	0.070	0.202	0.350	0.644	0.959	1.088	1.329
17. Capital transfers received	0.013	0.022	0.065	0.067	0.032	0.034	0.007	0.015	0.006	0.036	0.101	0.121	0.240	0.410	0.340
18. Total revenue	0.964	1.142	1.366	1.587	1.618	1.642	1.696	1.922	2.120	2.583	3.192	4.163	5.487	6.541	7.227
19. Gross fixed capital formation	0.050	0.072	0.080	0.055	0.062	0.063	0.058	0.073	0.152	0.231	0.308	0.484	0.717	0.932	1.118
20. Other capital expenditure	0.020	0.030	0.043	0.100	0.123	0.113	0.119	0.130	0.028	0.082	0.176	0.311	0.352	0.437	0.452
21. Total expenditure	1.016	1.157	1.314	1.612	1.782	1.774	1.805	2.053	2.224	2.659	3.224	4.194	5.358	6.412	7.128
22. Tax burden	0.867	0.964	1.164	1.339	1.365	1.402	1.490	1.625	1.820	2.118	2.628	3.402	4.535	5.323	5.971
23. Net lending (+) or net borrowing (-)	-0.052	-0.014	0.052	-0.025	-0.165	-0.131	-0.109	-0.131	-0.103	-0.076	-0.032	-0.031	0.130	0.129	0.099

**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))

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	14.1	13.0	13.9	15.0	13.7	12.3	11.8	11.2	12.1	11.7	12.4	12.7	12.7	12.6	12.2
2. Current taxes on income and wealth	7.1	7.0	7.5	8.0	7.7	7.3	7.6	7.7	7.5	7.9	7.9	8.4	9.1	9.0	9.1
3. Social contributions	12.0	10.9	10.7	10.8	10.9	10.1	9.4	9.5	9.1	8.9	8.6	8.9	9.4	9.4	9.4
4. Of which actual social contributions	12.0	10.8	10.6	10.8	10.7	9.9	9.2	9.3	8.9	8.7	8.4	8.7	9.2	9.2	9.2
5. Other current revenue	3.2	5.0	3.7	4.5	4.9	4.2	3.7	4.7	4.4	5.8	5.2	5.8	5.3	5.0	5.0
6. Total current revenue	36.4	35.8	35.8	38.3	37.2	33.9	32.4	33.1	33.1	34.3	34.1	35.9	36.5	36.0	35.7
7. Government consumption expenditure	24.5	21.5	20.6	23.2	22.7	20.8	20.5	21.0	21.4	19.5	17.4	17.0	17.3	17.1	16.8
8. Of which compensation of employees	11.2	10.9	10.5	10.8	11.3	10.8	10.2	10.5	10.7	10.5	10.0	10.1	10.7	10.7	10.7
9. Collective consumption	12.2	9.6	10.7	12.6	11.9	10.3	10.4	10.6	11.2	9.9	9.0	8.7	8.9	8.8	8.6
10. Social transfers in kind	12.3	11.9	9.9	10.6	10.8	10.5	10.0	10.3	10.3	9.7	8.5	8.2	8.4	8.3	8.1
11. Social transfers other than in kind	12.7	12.9	12.5	13.4	14.9	12.4	11.2	10.1	9.4	9.2	8.4	8.0	7.5	7.7	7.8
12. Interest	0.9	1.4	0.9	0.7	0.7	1.0	0.9	0.7	0.7	0.7	0.6	0.5	0.4	0.4	0.3
13. Subsidies	1.2	0.8	1.0	1.1	1.4	1.0	0.7	0.7	0.8	0.6	0.5	0.6	0.6	0.6	0.5
14. Other current expenditure	-3.1	-2.9	-2.2	-1.8	-2.2	-1.5	-2.0	-0.5	-0.4	1.5	3.3	4.1	3.9	3.8	3.4
15. Total current expenditure	36.2	33.7	32.8	36.7	37.5	33.6	31.2	32.1	32.0	31.6	30.2	30.2	29.8	29.6	28.8
16. Gross saving	0.2	2.1	3.1	1.6	-0.3	0.2	1.2	1.0	1.1	2.7	3.9	5.7	6.7	6.4	6.9
17. Capital transfers received	0.5	0.7	1.8	1.7	0.8	0.7	0.1	0.3	0.1	0.5	1.1	1.1	1.7	2.4	1.8
18. Total revenue	36.8	36.5	37.6	40.0	37.9	34.6	32.5	33.4	33.2	34.7	35.2	37.0	38.1	38.4	37.5
19. Gross fixed capital formation	1.9	2.3	2.2	1.4	1.5	1.3	1.1	1.3	2.4	3.1	3.4	4.3	5.0	5.5	5.8
20. Other capital expenditure	0.8	1.0	1.2	2.5	2.9	2.4	2.3	2.3	0.4	1.1	1.9	2.8	2.4	2.6	2.3
21. Total expenditure	38.8	37.0	36.2	40.6	41.8	37.3	34.6	35.6	34.8	35.8	35.6	37.2	37.2	37.6	37.0
22. Tax burden	33.1	30.8	32.1	33.7	32.0	29.5	28.5	28.2	28.5	28.5	29.0	30.2	31.5	31.2	31.0
23. Net lending (+) or net borrowing (-)	-2.0	-0.5	1.4	-0.6	-3.9	-2.8	-2.1	-2.3	-1.6	-1.0	-0.4	-0.3	0.9	0.8	0.5

Table 22C

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

Latvia

(LVL; annual percentage changes unless otherwise stated)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	32.7	10.7	23.8	18.1	-1.9	0.4	5.0	5.3	19.4	12.5	28.9	27.6	28.0	17.0	10.0
2. Current taxes on income and wealth	28.7	17.0	25.7	15.6	3.2	5.8	14.0	12.5	8.3	21.9	22.1	32.6	38.0	17.7	13.4
3. Social contributions	19.2	8.2	14.1	10.6	8.4	3.0	1.9	11.5	6.5	14.1	17.9	29.0	34.6	17.8	13.9
4. Of which actual social contributions	19.6	8.3	13.9	10.7	6.3	3.5	2.2	11.1	6.1	14.3	17.4	28.8	35.0	18.0	14.0
5. Other current revenue	-41.9	87.2	-12.3	31.5	17.1	-5.3	-3.3	41.9	3.5	53.2	10.2	38.6	14.7	13.1	13.2
6. Total current revenue	14.9	17.8	16.2	16.7	4.3	1.5	5.0	12.9	10.9	20.5	21.3	30.8	29.8	16.8	12.3
7. Government consumption expenditure	55.9	5.3	11.0	23.4	4.7	2.3	8.1	13.0	13.5	5.8	8.9	20.9	30.6	16.5	11.2
8. Of which compensation of employees	34.5	16.9	11.5	13.0	11.6	6.9	4.2	12.9	13.5	14.0	16.6	25.5	35.0	18.0	13.0
9. Collective consumption	94.9	-5.3	28.5	29.5	0.9	-3.8	11.9	12.4	16.6	2.6	11.2	20.5	30.6	16.5	11.2
10. Social transfers in kind	30.0	15.8	-3.2	16.9	9.2	8.9	4.5	13.7	10.4	9.4	6.6	21.2	30.6	16.5	11.2
11. Social transfers other than in kind	10.0	21.5	13.1	17.0	19.6	-7.7	-0.8	0.1	3.4	13.2	10.8	19.0	20.0	22.0	14.0
12. Interest	21.4	82.9	-24.3	-13.2	-2.4	65.7	2.7	-10.8	3.7	22.0	-4.7	2.0	14.0	22.7	-8.8
13. Subsidies	187.7	-19.5	45.9	25.8	31.1	-20.7	-27.0	22.6	26.1	-15.4	9.2	46.1	19.1	16.3	0.0
14. Other current expenditure 1)	-4.5	0.2	0.7	0.4	-0.4	0.7	-0.5	1.6	0.0	1.9	1.8	0.8	-0.2	-0.2	-0.4
15. Total current expenditure	22.0	11.4	13.0	22.4	9.6	0.0	1.9	13.6	10.5	14.8	16.8	24.0	26.2	17.6	10.2
16. Gross saving 1)	-2.1	1.9	1.0	-1.5	-1.9	0.5	0.9	-0.2	0.1	1.6	1.2	1.9	0.9	-0.3	0.5
17. Capital transfers received	1.9	76.8	189.2	3.6	-51.5	3.5	-79.9	121.4	-58.3	477.0	181.8	19.2	99.0	70.8	-17.1
18. Total revenue	14.7	18.5	19.6	16.1	1.9	1.5	3.2	13.3	10.3	21.8	23.6	30.4	31.8	19.2	10.5
19. Gross fixed capital formation	-29.6	44.2	10.8	-31.6	13.6	2.3	-9.1	26.5	108.0	52.3	33.1	57.5	48.0	30.0	20.0
20. Other capital expenditure 1)	-0.3	0.2	0.2	1.3	0.4	-0.5	-0.1	0.0	-1.8	0.7	0.8	0.8	-0.3	0.1	-0.2
21. Total expenditure	16.8	13.8	13.6	22.6	10.6	-0.5	1.7	13.7	8.3	19.6	21.2	30.1	27.8	19.7	11.2
22. Tax burden	26.8	11.2	20.7	15.1	1.9	2.7	6.3	9.1	12.0	16.4	24.0	29.5	33.3	17.4	12.2
23. Net lending (+) or net borrowing (-) 1)	-0.7	1.6	1.9	-2.1	-3.2	1.1	0.7	-0.2	0.7	0.6	0.7	0.1	1.2	-0.1	-0.2

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	0.6	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.3	-0.9	-0.8	-0.5
2. Interest payments (% of GDP)	0.7	0.7	1.0	0.9	0.7	0.7	0.7	0.6	0.5	0.4	0.4	0.3
3. Implicit interest rate 2)	7.1	7.3	8.7	8.2	5.8	5.7	5.8	4.7	4.6	5.0	5.0	5.0
4. Nominal GDP growth rate	9.3	7.4	11.4	9.9	10.3	11.0	16.3	21.9	24.3	27.7	18.4	13.2
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	0.6	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.3	-0.9	-0.8	-0.5
6. Contribution of nominal GDP growth	-1.0	-0.7	-1.3	-1.1	-1.3	-1.3	-2.0	-2.6	-2.4	-2.3	-1.6	-0.9
7. Stock-flow adjustment 3)	-1.2	-0.3	-1.7	0.7	-1.5	0.7	1.1	0.2	0.3	2.8	0.0	0.0
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-0.1	3.2	1.8	1.2	1.5	0.9	0.3	-0.2	-0.2	-1.3	-1.2	-0.9
9. Snow-ball effect	-0.2	0.0	-0.3	-0.2	-0.6	-0.6	-1.3	-2.0	-2.0	-1.9	-1.2	-0.6
10. Stock-flow adjustment 3)	-1.2	-0.3	-1.7	0.7	-1.5	0.7	1.1	0.2	0.3	2.8	0.0	0.0
(% of GDP)												
11. Change in gross debt 5)	-1.5	2.9	-0.2	1.7	-0.5	1.0	0.1	-2.1	-1.9	-0.4	-2.3	-1.4
12. Level of gross debt (end of year)	9.6	12.5	12.3	14.0	13.5	14.4	14.5	12.5	10.6	10.2	7.8	6.4

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 23A

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

Lithuania

(Mrd LTL)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	3.23	3.88	5.47	6.20	5.99	5.76	5.94	6.47	6.67	6.93	7.95	9.19	11.70	13.60	15.30
2. Current taxes on income and wealth	2.25	2.68	3.54	4.04	4.00	3.86	3.80	3.90	4.54	5.45	6.49	7.94	9.00	9.90	10.90
3. Social contributions	1.94	2.58	3.40	4.05	4.04	4.30	4.36	4.50	4.86	5.44	6.08	7.23	8.42	9.60	10.46
4. Of which actual social contributions	1.93	2.58	3.39	4.05	4.03	4.29	4.35	4.49	4.85	5.26	5.87	6.98	8.13	9.27	10.10
5. Other current revenue	1.44	2.02	2.93	2.41	2.21	2.44	1.98	1.99	1.85	1.80	2.55	2.18	2.53	2.92	3.26
6. Total current revenue	8.86	11.17	15.34	16.71	16.24	16.35	16.08	16.85	17.92	19.63	23.07	26.55	31.64	36.01	39.92
7. Government consumption expenditure	5.63	7.25	9.05	10.89	9.73	9.74	9.70	10.06	10.43	11.21	12.23	14.78	16.93	19.39	21.54
8. Of which compensation of employees	2.58	3.51	4.48	5.69	5.86	5.55	5.70	5.92	6.17	6.80	7.43	8.63	10.00	11.30	12.40
9. Collective consumption	2.56	3.31	4.23	5.11	3.88	4.38	3.98	4.07	4.33	4.72	5.03	6.32	7.13	8.03	8.91
10. Social transfers in kind	3.07	3.94	4.82	5.77	5.85	5.36	5.72	6.00	6.10	6.49	7.20	8.46	9.80	11.37	12.63
11. Social transfers other than in kind	2.19	2.88	3.66	4.43	4.95	4.88	5.13	4.83	5.18	5.65	6.19	7.03	9.00	10.70	11.43
12. Interest	0.09	0.28	0.30	0.51	0.65	0.80	0.74	0.69	0.71	0.59	0.59	0.61	0.86	1.03	1.18
13. Subsidies	0.28	0.40	0.35	0.47	0.46	0.36	0.41	0.41	0.45	0.43	0.49	0.58	0.73	0.83	0.90
14. Other current expenditure	-0.15	-0.20	0.64	0.11	0.20	-0.12	-0.24	0.02	0.14	0.52	1.82	1.16	1.42	1.46	1.20
15. Total current expenditure	8.04	10.60	14.00	16.41	15.98	15.66	15.74	16.01	16.91	18.40	21.32	24.17	28.93	33.41	36.25
16. Gross saving	0.82	0.57	1.34	0.30	0.26	0.69	0.34	0.85	1.01	1.23	1.75	2.37	2.71	2.60	3.68
17. Capital transfers received	:	:	0.01	0.00	0.04	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.24	1.61	2.09
18. Total revenue	8.86	11.17	15.35	16.71	16.28	16.39	16.14	17.11	18.16	19.92	23.65	27.40	32.88	37.62	42.01
19. Gross fixed capital formation	0.87	0.80	0.92	1.14	1.13	1.08	1.08	1.49	1.69	2.15	2.47	3.41	4.45	5.39	6.23
20. Other capital expenditure	:	:	:	0.53	0.41	1.12	1.05	0.58	0.28	0.34	0.22	0.30	0.37	0.41	0.49
21. Total expenditure	9.27	12.26	20.11	18.07	17.52	17.86	17.18	18.08	18.89	20.88	24.01	27.88	33.76	39.21	42.96
22. Tax burden	7.41	9.14	12.40	14.29	14.03	13.77	13.93	14.77	16.01	17.72	20.54	24.35	28.84	32.77	36.31
23. Net lending (+) or net borrowing (-)	-0.41	-1.09	-4.76	-1.36	-1.24	-1.47	-1.04	-0.97	-0.73	-0.96	-0.36	-0.48	-0.88	-1.60	-0.95

**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	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	12.4	11.9	13.7	13.9	13.7	12.6	12.2	12.4	11.7	11.1	11.1	11.2	12.2	12.3	12.3
2. Current taxes on income and wealth	8.7	8.2	8.9	9.0	9.2	8.5	7.8	7.5	8.0	8.7	9.1	9.7	9.4	9.0	8.8
3. Social contributions	7.5	7.9	8.5	9.1	9.3	9.4	9.0	8.7	8.6	8.7	8.5	8.8	8.8	8.7	8.4
4. Of which actual social contributions	7.4	7.9	8.5	9.1	9.2	9.4	8.9	8.6	8.5	8.4	8.2	8.5	8.5	8.4	8.1
5. Other current revenue	5.6	6.2	7.3	5.4	5.1	5.3	4.1	3.8	3.3	2.9	3.6	2.7	2.6	2.6	2.6
6. Total current revenue	34.1	34.1	38.4	37.4	37.2	35.8	33.1	32.4	31.6	31.4	32.3	32.4	33.0	32.7	32.1
7. Government consumption expenditure	21.7	22.1	22.6	24.4	22.3	21.3	20.0	19.4	18.4	17.9	17.1	18.0	17.7	17.6	17.3
8. Of which compensation of employees	10.0	10.7	11.2	12.7	13.4	12.2	11.7	11.4	10.9	10.9	10.4	10.5	10.4	10.2	10.0
9. Collective consumption	9.9	10.1	10.6	11.4	8.9	9.6	8.2	7.8	7.6	7.5	7.0	7.7	7.4	7.3	7.2
10. Social transfers in kind	11.8	12.0	12.1	12.9	13.4	11.7	11.8	11.5	10.7	10.4	10.1	10.3	10.2	10.3	10.2
11. Social transfers other than in kind	8.4	8.8	9.2	9.9	11.3	10.7	10.6	9.3	9.1	9.0	8.7	8.6	9.4	9.7	9.2
12. Interest	0.4	0.9	0.7	1.1	1.5	1.8	1.5	1.3	1.3	0.9	0.8	0.7	0.9	0.9	1.0
13. Subsidies	1.1	1.2	0.9	1.1	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.7
14. Other current expenditure	-0.6	-0.6	1.6	0.2	0.4	-0.3	-0.5	0.0	0.2	0.8	2.6	1.4	1.5	1.3	1.0
15. Total current expenditure	31.0	32.4	35.0	36.7	36.6	34.3	32.4	30.8	29.8	29.4	29.9	29.5	30.2	30.3	29.2
16. Gross saving	3.2	1.7	3.4	0.7	0.6	1.5	0.7	1.6	1.8	2.0	2.4	2.9	2.8	2.4	3.0
17. Capital transfers received	:	:	0.0	0.0	0.1	0.1	0.1	0.5	0.4	0.5	0.8	1.0	1.3	1.5	1.7
18. Total revenue	34.1	34.1	38.4	37.4	37.3	35.9	33.2	32.9	32.0	31.8	33.1	33.4	34.3	34.1	33.8
19. Gross fixed capital formation	3.3	2.4	2.3	2.5	2.6	2.4	2.2	2.9	3.0	3.4	3.5	4.2	4.7	4.9	5.0
20. Other capital expenditure	:	:	:	1.2	1.0	2.5	2.2	1.1	0.5	0.5	0.3	0.4	0.4	0.4	0.4
21. Total expenditure	35.7	37.4	50.3	40.4	40.1	39.1	35.4	34.8	33.2	33.4	33.6	34.0	35.2	35.6	34.6
22. Tax burden	28.5	27.9	31.0	32.0	32.1	30.2	28.7	28.4	28.2	28.3	28.8	29.7	30.1	29.7	29.2
23. Net lending (+) or net borrowing (-)	-1.6	-3.3	-11.9	-3.1	-2.8	-3.2	-2.1	-1.9	-1.3	-1.5	-0.5	-0.6	-0.9	-1.4	-0.8

Table 23C

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

Lithuania

(LTL; annual percentage changes unless otherwise stated)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	69.2	20.3	41.1	13.2	-3.4	-3.9	3.2	8.9	3.2	3.9	14.7	15.6	27.2	16.2	12.5
2. Current taxes on income and wealth	29.3	19.1	31.9	14.2	-0.9	-3.5	-1.5	2.4	16.5	20.2	19.0	22.4	13.4	10.0	10.1
3. Social contributions	:	33.5	31.5	19.4	-0.3	6.3	1.4	3.4	8.0	11.9	11.8	18.8	16.5	14.0	9.0
4. Of which actual social contributions	:	33.5	31.5	19.4	-0.3	6.3	1.4	3.4	8.0	8.4	11.6	18.8	16.5	14.0	9.0
5. Other current revenue	:	40.3	44.8	-17.7	-8.4	10.6	-18.8	0.4	-6.9	-2.6	41.3	-14.3	15.6	15.5	11.8
6. Total current revenue	:	26.1	37.3	8.9	-2.8	0.7	-1.7	4.8	6.3	9.5	17.5	15.1	19.2	13.8	10.9
7. Government consumption expenditure	69.7	28.7	24.8	20.3	-10.6	0.1	-0.4	3.8	3.7	7.4	9.1	20.8	14.5	14.6	11.0
8. Of which compensation of employees	66.2	35.7	27.9	26.8	3.0	-5.2	2.6	3.9	4.2	10.2	9.3	16.1	15.9	13.0	9.7
9. Collective consumption	70.3	29.3	27.6	20.9	-24.1	12.8	-9.0	2.1	6.5	8.9	6.5	25.7	12.8	12.5	11.0
10. Social transfers in kind	69.2	28.2	22.5	19.7	1.3	-8.3	6.5	4.9	1.7	6.3	11.0	17.4	15.9	16.0	11.1
11. Social transfers other than in kind	:	31.4	27.2	21.0	11.8	-1.4	5.0	-5.9	7.4	9.1	9.5	13.6	27.9	18.9	6.8
12. Interest	:	200.6	6.1	71.7	26.7	23.9	-7.8	-7.1	3.7	-17.5	-0.1	4.7	40.0	20.0	15.0
13. Subsidies	1.9	44.0	-11.9	35.2	-3.1	-21.0	14.0	0.5	8.1	-3.0	12.9	19.5	24.8	13.7	8.4
14. Other current expenditure 1)	:	0.0	2.2	-1.4	0.2	-0.7	-0.2	0.5	0.2	0.6	1.7	-1.1	0.1	-0.2	-0.4
15. Total current expenditure	:	31.9	32.1	17.2	-2.6	-2.0	0.5	1.7	5.7	8.8	15.9	13.4	19.7	15.5	8.5
16. Gross saving 1)	:	-1.4	1.6	-2.7	-0.1	0.9	-0.8	0.9	0.2	0.2	0.5	0.5	-0.1	-0.5	0.6
17. Capital transfers received	:	:	:	-79.6	2434.0	-10.3	52.1	347.8	-6.8	24.3	101.4	45.5	45.0	30.0	30.0
18. Total revenue	:	26.1	37.4	8.9	-2.5	0.7	-1.6	6.0	6.2	9.7	18.7	15.8	20.0	14.4	11.7
19. Gross fixed capital formation	57.6	-8.0	14.9	24.1	-1.0	-4.1	-0.4	38.3	13.5	27.2	15.0	37.9	30.7	21.0	15.6
20. Other capital expenditure 1)	:	:	:	:	-0.2	1.5	-0.3	-1.0	-0.6	0.0	-0.2	0.1	0.0	0.0	0.0
21. Total expenditure	:	32.2	64.0	-10.1	-3.0	1.9	-3.8	5.2	4.5	10.6	15.0	16.1	21.1	16.2	9.5
22. Tax burden	:	23.4	35.7	15.2	-1.8	-1.8	1.2	6.0	8.5	10.7	15.9	18.5	19.9	13.7	10.8
23. Net lending (+) or net borrowing (-) 1)	-0.7	-1.7	-8.6	8.8	0.2	-0.4	1.1	0.3	0.6	-0.3	1.0	-0.1	-0.3	-0.5	0.7

1) Changes in GDP ratios.



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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	11.9	3.1	2.8	3.2	2.1	1.9	1.3	1.5	0.5	0.6	0.9	1.4	0.8
2. Interest payments (% of GDP)	0.7	1.1	1.5	1.8	1.5	1.3	1.3	0.9	0.8	0.7	0.9	0.9	1.0
3. Implicit interest rate 2)	6.4	8.2	8.7	8.0	6.8	6.2	6.2	4.9	4.8	4.6	5.7	6.1	6.2
4. Nominal GDP growth rate	22.2	11.8	-2.3	4.6	6.4	7.0	9.3	10.2	14.1	14.7	16.9	15.1	12.7
(% of GDP)													
Budgetary constraint based on the deficit													
5. Deficit (net borrowing) 1)	11.9	3.1	2.8	3.2	2.1	1.9	1.3	1.5	0.5	0.6	0.9	1.4	0.8
6. Contribution of nominal GDP growth	-2.6	-1.6	0.4	-1.0	-1.4	-1.5	-1.9	-2.0	-2.4	-2.4	-2.6	-2.3	-1.9
7. Stock-flow adjustment 3)	-8.0	-0.3	3.0	-1.3	-1.7	-1.0	-0.4	-1.4	1.1	1.4	1.1	0.5	0.0
Budgetary constraint based on the primary deficit													
8. Primary deficit 4)	11.2	1.9	1.4	1.5	0.6	0.6	0.0	0.6	-0.3	-0.2	0.0	0.5	-0.2
9. Snow-ball effect	-1.8	-0.5	1.9	0.7	0.1	-0.2	-0.6	-1.0	-1.6	-1.6	-1.7	-1.4	-1.0
10. Stock-flow adjustment 3)	-8.0	-0.3	3.0	-1.3	-1.7	-1.0	-0.4	-1.4	1.1	1.4	1.1	0.5	0.0
(% of GDP)													
11. Change in gross debt 5)	1.3	1.1	6.2	0.9	-0.9	-0.6	-1.0	-1.8	-0.8	-0.4	-0.6	-0.4	-1.2
12. Level of gross debt (end of year)	15.6	16.6	22.8	23.7	22.8	22.2	21.2	19.4	18.6	18.2	17.7	17.2	16.1

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 24A

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

Hungary

(Mrd HUF)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	1003	1177	1328	1592	1855	2177	2343	2568	2957	3331	3415	3561	3890	4121	4288
2. Current taxes on income and wealth	526	647	777	916	1085	1288	1531	1730	1789	1860	1984	2218	2550	2804	3069
3. Social contributions	875	974	1225	1427	1519	1749	1971	2213	2383	2559	2781	2997	3361	3645	3793
4. Of which actual social contributions	:	969	1219	1420	1510	1739	1961	2202	2369	2539	2760	2975	3337	3618	3765
5. Other current revenue	:	474	567	530	554	625	675	681	731	951	958	1128	1158	1187	1219
6. Total current revenue	:	3272	3896	4463	5014	5838	6520	7193	7860	8701	9138	9904	10960	11757	12368
7. Government consumption expenditure	1323	1528	1918	2202	2477	2834	3237	3801	4388	4637	4958	5430	5429	5459	5753
8. Of which compensation of employees	685	751	927	1095	1237	1415	1690	2098	2487	2613	2773	2890	2919	2868	3032
9. Collective consumption	618	716	924	1031	1157	1366	1554	1780	1984	2068	2172	2432	2498	2503	2640
10. Social transfers in kind	705	813	993	1171	1320	1468	1683	2021	2404	2569	2786	2998	2931	2956	3114
11. Social transfers other than in kind	887	957	1098	1355	1521	1681	1916	2281	2617	2884	3204	3553	3932	4229	4506
12. Interest	:	680	838	786	841	718	703	688	767	907	908	927	1014	1109	1130
13. Subsidies	117	138	158	161	220	219	262	299	278	330	294	330	433	432	457
14. Other current expenditure	:	-5	-39	11	42	43	93	206	208	381	469	607	608	603	640
15. Total current expenditure	:	3299	3973	4515	5101	5495	6212	7274	8258	9139	9833	10847	11415	11833	12486
16. Gross saving	:	-27	-77	-51	-87	344	308	-81	-398	-438	-694	-943	-456	-76	-118
17. Capital transfers received	:	33	31	41	47	57	72	84	82	92	155	225	327	490	755
18. Total revenue	:	3304	3928	4505	5061	5895	6592	7277	7942	8793	9294	10129	11287	12247	13123
19. Gross fixed capital formation	:	119	226	342	335	433	566	845	658	734	873	1045	920	956	1039
20. Other capital expenditure	:	212	262	474	253	359	433	693	391	257	304	425	586	618	711
21. Total expenditure	:	3629	4461	5331	5689	6287	7211	8812	9307	10129	11009	12317	12921	13407	14236
22. Tax burden	:	2787	3329	3944	4456	5210	5844	6512	7127	7787	8244	8842	9801	10569	11148
23. Net lending (+) or net borrowing (-)	:	-325	-533	-826	-628	-392	-618	-1535	-1365	-1336	-1716	-2188	-1634	-1160	-1113

**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	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	17.4	16.6	15.1	15.4	15.9	16.1	15.3	14.9	15.6	16.1	15.5	15.0	15.1	15.0	14.7
2. Current taxes on income and wealth	9.1	9.1	8.9	8.8	9.3	9.5	10.0	10.1	9.4	9.0	9.0	9.3	9.9	10.2	10.5
3. Social contributions	15.2	13.8	14.0	13.8	13.0	12.9	12.9	12.9	12.6	12.4	12.6	12.6	13.1	13.3	13.0
4. Of which actual social contributions	:	13.7	13.9	13.7	12.9	12.9	12.8	12.8	12.5	12.3	12.5	12.5	13.0	13.2	12.9
5. Other current revenue	:	6.7	6.5	5.1	4.7	4.6	4.4	4.0	3.9	4.6	4.3	4.7	4.5	4.3	4.2
6. Total current revenue	:	46.2	44.4	43.1	42.8	43.2	42.7	41.9	41.5	42.0	41.4	41.7	42.7	42.9	42.3
7. Government consumption expenditure	22.9	21.6	21.9	21.3	21.2	20.9	21.2	22.1	23.2	22.4	22.5	22.9	21.1	19.9	19.7
8. Of which compensation of employees	11.9	10.6	10.6	10.6	10.6	10.5	11.1	12.2	13.1	12.6	12.6	12.2	11.4	10.5	10.4
9. Collective consumption	10.7	10.1	10.5	9.9	9.9	10.1	10.2	10.4	10.5	10.0	9.8	10.2	9.7	9.1	9.0
10. Social transfers in kind	12.2	11.5	11.3	11.3	11.3	10.9	11.0	11.8	12.7	12.4	12.6	12.6	11.4	10.8	10.6
11. Social transfers other than in kind	15.4	13.5	12.5	13.1	13.0	12.4	12.6	13.3	13.8	13.9	14.5	15.0	15.3	15.4	15.4
12. Interest	:	9.6	9.6	7.6	7.2	5.3	4.6	4.0	4.0	4.4	4.1	3.9	3.9	4.1	3.9
13. Subsidies	2.0	2.0	1.8	1.6	1.9	1.6	1.7	1.7	1.5	1.6	1.3	1.4	1.7	1.6	1.6
14. Other current expenditure	:	-0.1	-0.4	0.1	0.4	0.3	0.6	1.2	1.1	1.8	2.1	2.6	2.4	2.2	2.2
15. Total current expenditure	:	46.6	45.3	43.6	43.6	40.6	40.7	42.3	43.6	44.1	44.6	45.7	44.4	43.2	42.7
16. Gross saving	:	-0.4	-0.9	-0.5	-0.7	2.5	2.0	-0.5	-2.1	-2.1	-3.1	-4.0	-1.8	-0.3	-0.4
17. Capital transfers received	:	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.7	0.9	1.3	1.8	2.6
18. Total revenue	:	46.7	44.8	43.5	43.3	43.6	43.2	42.4	41.9	42.4	42.1	42.6	43.9	44.7	44.9
19. Gross fixed capital formation	:	1.7	2.6	3.3	2.9	3.2	3.7	4.9	3.5	3.5	4.0	4.4	3.6	3.5	3.6
20. Other capital expenditure	:	3.0	3.0	4.6	2.2	2.7	2.8	4.0	2.1	1.2	1.4	1.8	2.3	2.3	2.4
21. Total expenditure	:	51.3	50.9	51.5	48.6	46.5	47.2	51.3	49.1	48.9	49.9	51.8	50.3	48.9	48.7
22. Tax burden	:	39.4	38.0	38.1	38.1	38.5	38.3	37.9	37.6	37.6	37.4	37.2	38.2	38.6	38.1
23. Net lending (+) or net borrowing (-)	:	-4.6	-6.1	-8.0	-5.4	-2.9	-4.0	-8.9	-7.2	-6.5	-7.8	-9.2	-6.4	-4.2	-3.8

Table 24C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	17.4	12.8	19.8	16.6	17.3	7.7	9.6	15.1	12.6	2.5	4.3	9.3	5.9	4.0
2. Current taxes on income and wealth	22.9	20.1	17.9	18.5	18.7	18.9	13.0	3.4	4.0	6.7	11.8	15.0	10.0	9.4
3. Social contributions	11.2	25.8	16.5	6.5	15.1	12.7	12.3	7.7	7.4	8.7	7.8	12.2	8.4	4.1
4. Of which actual social contributions	:	25.7	16.5	6.3	15.2	12.8	12.3	7.5	7.2	8.7	7.8	12.2	8.4	4.1
5. Other current revenue	:	19.6	-6.5	4.7	12.8	8.0	1.0	7.2	30.1	0.8	17.7	2.6	2.5	2.7
6. Total current revenue	:	19.1	14.5	12.3	16.4	11.7	10.3	9.3	10.7	5.0	8.4	10.7	7.3	5.2
7. Government consumption expenditure	15.6	25.5	14.8	12.5	14.4	14.2	17.4	15.5	5.7	6.9	9.5	0.0	0.5	5.4
8. Of which compensation of employees	9.6	23.5	18.1	13.0	14.4	19.4	24.1	18.6	5.0	6.1	4.2	1.0	-1.7	5.7
9. Collective consumption	15.9	29.2	11.5	12.2	18.1	13.8	14.6	11.4	4.2	5.0	12.0	2.7	0.2	5.5
10. Social transfers in kind	15.3	22.2	17.9	12.7	11.2	14.7	20.0	19.0	6.8	8.5	7.6	-2.2	0.8	5.3
11. Social transfers other than in kind	7.8	14.8	23.4	12.3	10.5	14.0	19.0	14.7	10.2	11.1	10.9	10.7	7.6	6.5
12. Interest	:	23.2	-6.2	7.0	-14.6	-2.0	-2.2	11.5	18.2	0.2	2.0	9.3	9.5	1.8
13. Subsidies	17.9	14.6	1.6	36.9	-0.5	19.3	14.3	-7.0	18.7	-11.0	12.4	31.2	-0.2	5.9
14. Other current expenditure 1)	:	-0.4	0.6	0.2	0.0	0.3	0.6	-0.1	0.7	0.3	0.4	-0.2	-0.2	0.0
15. Total current expenditure	:	20.4	13.6	13.0	7.7	13.1	17.1	13.5	10.7	7.6	10.3	5.2	3.7	5.5
16. Gross saving 1)	:	-0.5	0.4	-0.2	3.3	-0.5	-2.5	-1.6	0.0	-1.0	-0.8	2.2	1.5	-0.1
17. Capital transfers received	:	-3.2	31.4	14.4	19.7	27.8	15.8	-2.0	12.0	69.1	44.9	45.3	49.8	54.2
18. Total revenue	:	18.9	14.7	12.4	16.5	11.8	10.4	9.1	10.7	5.7	9.0	11.4	8.5	7.2
19. Gross fixed capital formation	:	91.0	51.1	-2.0	29.1	30.6	49.2	-22.1	11.5	19.0	19.7	-12.0	3.9	8.7
20. Other capital expenditure 1)	:	0.0	1.6	-2.4	0.5	0.2	1.2	-2.0	-0.8	0.1	0.4	0.5	0.0	0.2
21. Total expenditure	:	22.9	19.5	6.7	10.5	14.7	22.2	5.6	8.8	8.7	11.9	4.9	3.8	6.2
22. Tax burden	:	19.5	18.5	13.0	16.6	12.2	11.4	9.5	9.3	5.9	7.2	11.7	7.8	5.5
23. Net lending (+) or net borrowing (-) 1)	:	-1.5	-1.9	2.6	2.5	-1.1	-4.9	1.7	0.8	-1.3	-1.4	2.8	2.1	0.4

1) Changes in GDP ratios.

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	6.1	8.0	5.4	2.9	4.0	8.9	7.2	6.5	7.8	9.2	6.4	4.2	3.8
2. Interest payments (% of GDP)	9.6	7.6	7.2	5.3	4.6	4.0	4.0	4.4	4.1	3.9	3.9	4.1	3.9
3. Implicit interest rate 2)	16.5	14.4	13.4	10.3	9.6	8.6	8.0	8.3	7.4	6.8	6.5	6.5	6.2
4. Nominal GDP growth rate	23.9	18.1	12.9	15.6	12.9	12.5	10.2	9.4	6.5	7.7	8.1	6.6	6.8
(% of GDP)													
Budgetary constraint based on the deficit													
5. Deficit (net borrowing) 1)	6.1	8.0	5.4	2.9	4.0	8.9	7.2	6.5	7.8	9.2	6.4	4.2	3.8
6. Contribution of nominal GDP growth	-13.8	-9.6	-6.9	-8.0	-6.2	-5.8	-5.2	-5.0	-3.6	-4.4	-4.9	-4.1	-4.2
7. Stock-flow adjustment 3)	-1.6	-0.4	0.7	-0.1	0.0	0.5	0.2	-0.1	-1.9	-0.7	-0.9	0.0	0.0
Budgetary constraint based on the primary deficit													
8. Primary deficit 4)	-3.5	0.4	-1.8	-2.4	-0.6	4.9	3.2	2.1	3.7	5.3	2.4	0.2	-0.1
9. Snow-ball effect	-4.3	-2.0	0.3	-2.7	-1.6	-1.8	-1.1	-0.6	0.5	-0.5	-1.0	-0.1	-0.3
10. Stock-flow adjustment 3)	-1.6	-0.4	0.7	-0.1	0.0	0.5	0.2	-0.1	-1.9	-0.7	-0.9	0.0	0.0
(% of GDP)													
11. Change in gross debt 5)	-9.4	-1.9	-0.9	-5.3	-2.2	3.6	2.3	1.4	2.2	4.0	0.5	0.1	-0.4
12. Level of gross debt (end of year)	62.3	60.4	59.5	54.3	52.1	55.7	58.0	59.4	61.6	65.6	66.1	66.3	65.9

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

	1991	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	13.2	61.0	71.4	78.6	90.5	94.0	97.4	106.6	111.0	119.0	133.7	150.5	167.5	185.7	204.0
2. Current taxes on income and wealth	9.7	47.9	57.0	65.1	51.4	53.3	51.8	55.9	55.4	58.9	68.4	79.3	96.5	100.2	104.8
3. Social contributions	9.4	49.1	60.3	70.0	91.4	96.3	104.4	104.6	107.9	114.0	121.1	129.1	138.1	136.0	146.1
4. Of which actual social contributions	9.4	49.1	60.3	70.0	91.4	96.3	104.4	104.6	107.9	114.0	121.1	129.1	138.1	136.0	146.1
5. Other current revenue	:	22.0	26.9	27.3	35.9	40.0	49.5	51.8	50.7	50.7	57.1	62.2	58.4	62.3	65.4
6. Total current revenue	:	179.9	215.5	241.0	269.2	283.6	303.1	319.0	325.0	342.6	380.2	421.1	460.5	484.2	520.3
7. Government consumption expenditure	17.7	77.2	91.6	104.0	116.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	201.6	209.8	219.8
8. Of which compensation of employees	8.6	44.3	53.9	60.0	67.4	75.1	83.3	87.0	90.0	93.0	98.8	104.1	111.4	117.1	121.5
9. Collective consumption	9.4	31.3	37.8	43.6	48.9	54.0	58.0	61.9	65.6	71.4	78.4	85.6	88.2	91.8	96.0
10. Social transfers in kind	8.3	45.9	53.8	60.4	67.1	75.8	81.5	82.7	87.2	91.3	99.3	108.1	113.4	118.0	123.8
11. Social transfers other than in kind	14.5	72.1	87.9	98.1	112.1	119.2	132.0	137.3	142.8	148.3	153.9	161.3	171.8	184.7	196.7
12. Interest	3.9	19.3	23.4	24.1	19.7	22.5	24.3	23.4	25.1	25.5	27.5	28.7	27.3	30.1	33.2
13. Subsidies	2.2	4.1	3.9	3.9	3.4	3.4	3.3	2.9	2.8	5.7	5.6	6.1	8.6	10.4	13.0
14. Other current expenditure	:	7.1	8.8	7.3	7.1	9.0	10.8	17.1	15.6	15.8	18.9	24.5	31.5	34.4	37.3
15. Total current expenditure	:	179.8	215.5	237.4	258.3	284.0	309.9	325.3	339.0	357.9	383.7	414.4	440.8	469.5	500.0
16. Gross saving	-2.4	0.1	0.0	3.6	10.9	-0.4	-6.8	-6.3	-14.0	-15.3	-3.5	6.7	19.7	14.7	20.3
17. Capital transfers received	0.0	15.0	-0.1	-0.2	-0.3	-0.4	-1.9	-1.9	-1.4	-1.3	3.5	3.1	3.9	10.0	13.4
18. Total revenue	:	194.9	215.5	240.8	269.0	283.3	301.2	317.1	323.6	341.4	383.7	424.2	464.4	494.2	533.7
19. Gross fixed capital formation	2.4	15.2	19.9	23.1	23.2	17.8	26.5	27.8	28.1	31.0	33.2	40.8	54.0	62.7	72.8
20. Other capital expenditure	2.8	20.5	3.9	5.9	2.8	4.0	4.8	4.4	9.3	5.1	9.3	9.1	1.0	3.0	3.2
21. Total expenditure	:	215.5	239.3	266.5	284.4	305.8	341.2	357.6	376.4	394.1	426.2	464.3	495.7	535.1	576.0
22. Tax burden	32.4	157.2	187.8	212.7	232.3	242.5	251.0	264.5	271.6	290.9	322.5	358.0	405.0	425.0	458.1
23. Net lending (+) or net borrowing (-)	-7.6	-20.6	-23.9	-25.7	-15.4	-22.5	-40.0	-40.5	-52.8	-52.7	-42.5	-40.2	-31.3	-40.9	-42.3

**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))**

	1991	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	15.0	14.2	13.9	13.1	13.6	12.6	12.5	13.2	13.2	12.9	13.6	14.2	14.4	14.7	14.8
2. Current taxes on income and wealth	11.0	11.7	11.1	10.8	7.7	7.2	6.6	6.9	6.6	6.4	7.0	7.5	8.3	7.9	7.6
3. Social contributions	10.7	11.3	11.7	11.6	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	11.9	10.7	10.6
4. Of which actual social contributions	10.7	11.3	11.7	11.6	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	11.9	10.7	10.6
5. Other current revenue	:	6.0	5.2	4.5	5.4	5.4	6.4	6.4	6.0	5.5	5.8	5.9	5.0	4.9	4.8
6. Total current revenue	:	43.2	41.8	40.1	40.4	38.1	38.9	39.5	38.6	37.1	38.7	39.7	39.6	38.2	37.8
7. Government consumption expenditure	20.0	18.7	17.8	17.3	17.4	17.4	17.9	17.9	18.1	17.6	18.1	18.3	17.4	16.6	16.0
8. Of which compensation of employees	9.7	10.7	10.5	10.0	10.1	10.1	10.7	10.8	10.7	10.1	10.0	9.8	9.6	9.3	8.8
9. Collective consumption	10.6	7.3	7.3	7.3	7.3	7.3	7.4	7.7	7.8	7.7	8.0	8.1	7.6	7.3	7.0
10. Social transfers in kind	9.4	11.3	10.4	10.1	10.1	10.2	10.5	10.2	10.3	9.9	10.1	10.2	9.8	9.3	9.0
11. Social transfers other than in kind	16.3	17.0	17.1	16.3	16.8	16.0	16.9	17.0	16.9	16.0	15.7	15.2	14.8	14.6	14.3
12. Interest	4.4	5.7	4.5	4.0	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.4	2.4
13. Subsidies	2.5	0.9	0.8	0.6	0.5	0.5	0.4	0.4	0.3	0.6	0.6	0.6	0.7	0.8	0.9
14. Other current expenditure	:	1.4	1.7	1.2	1.1	1.2	1.4	2.1	1.8	1.7	1.9	2.3	2.7	2.7	2.7
15. Total current expenditure	:	43.7	41.8	39.5	38.8	38.2	39.8	40.2	40.2	38.7	39.0	39.1	37.9	37.1	36.3
16. Gross saving	-2.7	-0.5	0.0	0.6	1.6	-0.1	-0.9	-0.8	-1.7	-1.7	-0.4	0.6	1.7	1.2	1.5
17. Capital transfers received	0.0	0.1	0.0	0.0	0.0	0.0	-0.2	-0.2	-0.2	-0.1	0.4	0.3	0.3	0.8	1.0
18. Total revenue	:	43.3	41.8	40.1	40.4	38.1	38.6	39.2	38.4	36.9	39.0	40.0	40.0	39.0	38.8
19. Gross fixed capital formation	2.7	3.3	3.9	3.9	3.5	2.4	3.4	3.4	3.3	3.4	3.4	3.9	4.6	5.0	5.3
20. Other capital expenditure	3.2	0.7	0.8	1.0	0.4	0.5	0.6	0.5	1.1	0.6	0.9	0.9	0.1	0.2	0.2
21. Total expenditure	:	47.7	46.4	44.3	42.7	41.1	43.8	44.2	44.6	42.6	43.3	43.8	42.7	42.3	41.8
22. Tax burden	36.6	37.1	36.5	35.4	34.9	32.6	32.2	32.7	32.2	31.5	32.8	33.8	34.9	33.6	33.3
23. Net lending (+) or net borrowing (-)	-8.5	-4.4	-4.6	-4.3	-2.3	-3.0	-5.1	-5.0	-6.3	-5.7	-4.3	-3.8	-2.7	-3.2	-3.1

Table 25C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	29.0	27.3	17.2	10.0	15.2	3.8	3.7	9.5	4.1	7.1	12.4	12.6	11.3	10.9	9.9
2. Current taxes on income and wealth	21.0	21.0	19.0	14.4	-21.1	3.8	-2.9	8.1	-0.9	6.3	16.1	16.0	21.6	3.9	4.6
3. Social contributions	39.2	28.5	23.0	16.0	30.6	5.4	8.4	0.2	3.2	5.7	6.2	6.6	7.0	-1.5	7.4
4. Of which actual social contributions	39.2	28.5	23.0	16.0	30.6	5.4	8.4	0.2	3.2	5.7	6.2	6.6	7.0	-1.5	7.4
5. Other current revenue	:	9.1	21.9	1.7	31.5	11.4	23.8	4.7	-2.2	0.1	12.5	9.0	-6.1	6.6	5.0
6. Total current revenue	:	23.4	19.8	11.8	11.7	5.3	6.9	5.3	1.9	5.4	11.0	10.8	9.4	5.2	7.5
7. Government consumption expenditure	66.5	22.5	18.6	13.6	11.6	11.9	7.4	3.7	5.7	6.4	9.3	9.0	4.1	4.0	4.8
8. Of which compensation of employees	46.0	23.3	21.8	11.2	12.4	11.4	10.9	4.4	3.5	3.3	6.2	5.3	7.0	5.2	3.8
9. Collective consumption	59.2	26.4	20.7	15.3	12.2	10.5	7.3	6.8	5.9	8.8	9.9	9.1	3.1	4.1	4.5
10. Social transfers in kind	71.6	20.0	17.1	12.4	11.1	12.9	7.5	1.5	5.4	4.6	8.8	8.9	4.9	4.0	5.0
11. Social transfers other than in kind	35.4	26.0	21.9	11.6	14.3	6.3	10.8	4.0	4.0	3.9	3.8	4.8	6.5	7.5	6.5
12. Interest	30.2	-0.4	21.3	3.2	-18.5	14.4	8.1	-4.0	7.3	1.7	7.9	4.3	-5.0	10.6	10.0
13. Subsidies	-32.9	27.3	-4.5	0.0	-12.2	1.4	-4.3	-10.9	-3.9	101.7	-2.2	10.5	39.6	21.5	24.8
14. Other current expenditure 1)	:	0.3	0.0	-0.5	-0.1	0.1	0.2	0.7	-0.3	-0.1	0.2	0.4	0.4	0.0	0.0
15. Total current expenditure	:	22.0	19.8	10.2	8.8	9.9	9.1	5.0	4.2	5.6	7.2	8.0	6.4	6.5	6.5
16. Gross saving 1)	-2.1	0.5	0.0	0.6	1.0	-1.7	-0.8	0.1	-0.9	0.0	1.3	1.0	1.1	-0.5	0.3
17. Capital transfers received	-98.9	6607.1	-100.5	175.3	12.1	43.6	417.3	4.0	-25.2	-12.9	-375.6	-11.5	28.4	153.1	34.0
18. Total revenue	:	33.5	10.5	11.7	11.7	5.3	6.3	5.3	2.0	5.5	12.4	10.6	9.5	6.4	8.0
19. Gross fixed capital formation	42.7	37.1	31.4	16.2	0.5	-23.6	49.0	5.3	0.8	10.5	7.1	22.9	32.2	16.2	16.1
20. Other capital expenditure 1)	-0.4	4.1	-4.1	0.2	-0.6	0.1	0.1	-0.1	0.6	-0.5	0.4	-0.1	-0.8	0.1	0.0
21. Total expenditure	:	33.9	11.1	11.3	6.7	7.5	11.6	4.8	5.3	4.7	8.2	9.0	6.8	7.9	7.6
22. Tax burden	28.7	25.6	19.5	13.2	9.2	4.4	3.5	5.4	2.7	7.1	10.8	11.0	13.1	4.9	7.8
23. Net lending (+) or net borrowing (-) 1)	-10.2	-0.5	0.2	0.4	2.0	-0.7	-2.1	0.1	-1.3	0.6	1.4	0.5	1.1	-0.5	0.2

1) Changes in GDP ratios.



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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	4.6	4.3	2.3	3.0	5.1	5.0	6.3	5.7	4.3	3.8	2.7	3.2	3.1
2. Interest payments (% of GDP)	4.5	4.0	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.4	2.4
3. Implicit interest rate 2)	12.8	10.9	8.4	8.6	9.1	8.4	7.8	6.4	6.5	6.2	5.4	5.5	5.6
4. Nominal GDP growth rate	22.0	16.6	10.8	11.8	4.7	3.7	4.3	9.7	6.4	7.8	9.6	9.0	8.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.6	4.3	2.3	3.0	5.1	5.0	6.3	5.7	4.3	3.8	2.7	3.2	3.1
6. Contribution of nominal GDP growth	-7.8	-6.1	-3.8	-4.2	-1.6	-1.3	-1.6	-4.1	-2.7	-3.4	-4.2	-3.9	-3.8
7. Stock-flow adjustment 3)	2.7	-2.2	1.9	-2.3	-3.5	0.2	2.7	-2.9	-0.2	0.2	0.6	0.9	0.7

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.1	0.3	-0.6	0.0	2.0	2.1	3.3	2.9	1.5	1.1	0.3	0.9	0.7
9. Snow-ball effect	-3.3	-2.1	-0.8	-1.1	1.5	1.6	1.3	-1.4	0.1	-0.7	-1.8	-1.5	-1.4
10. Stock-flow adjustment 3)	2.7	-2.2	1.9	-2.3	-3.5	0.2	2.7	-2.9	-0.2	0.2	0.6	0.9	0.7

(% of GDP)

11. Change in gross debt 5)	-0.5	-4.0	0.5	-3.5	0.0	3.9	7.3	-1.4	1.4	0.6	-0.9	0.3	0.0
12. Level of gross debt (end of year)	42.9	38.9	39.4	35.9	35.8	39.8	47.1	45.7	47.1	47.6	46.8	47.1	47.1

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

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

3) Line 7 = line 10.

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

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

Table 26A

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

Romania

(Mrd RON)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	5.0	8.1	13.1	13.3	17.7	24.7	29.1	37.2	43.9	49.0	56.3	63.6
2. Current taxes on income and wealth	:	:	:	3.0	3.6	5.3	7.1	8.6	11.2	15.5	15.3	21.0	27.5	34.1	41.5
3. Social contributions	:	:	:	3.4	6.2	9.9	12.4	17.1	19.4	23.8	29.5	35.6	40.6	47.1	52.3
4. Of which actual social contributions	:	:	:	3.3	6.0	9.6	12.0	16.5	18.7	22.7	27.7	33.7	38.4	44.5	49.4
5. Other current revenue	:	:	:	4.0	7.2	6.2	9.7	13.4	7.9	7.6	10.2	12.8	15.1	18.7	22.2
6. Total current revenue	:	:	:	15.4	25.1	34.6	42.4	56.7	63.2	76.0	92.3	113.3	132.1	156.1	179.6
7. Government consumption expenditure	:	:	:	5.4	7.9	12.9	18.4	22.0	37.5	40.2	51.5	57.2	64.5	73.1	82.0
8. Of which compensation of employees	:	:	:	3.2	4.2	6.5	9.2	12.8	16.1	20.0	25.1	31.3	37.5	44.3	50.9
9. Collective consumption	:	:	:	2.7	3.1	5.8	17.6	9.3	18.5	19.5	25.3	26.2	29.5	33.6	37.9
10. Social transfers in kind	:	:	:	2.8	4.8	7.1	0.7	12.7	18.9	20.7	26.1	31.0	35.0	39.5	44.1
11. Social transfers other than in kind	:	:	:	3.8	5.6	7.4	10.6	14.1	16.7	21.6	25.6	30.4	37.9	50.0	62.0
12. Interest	:	:	:	1.6	3.0	3.5	3.8	3.7	3.2	3.5	3.2	2.8	3.4	3.8	4.4
13. Subsidies	:	:	:	0.7	0.9	1.5	1.6	2.4	2.8	3.9	4.4	6.3	6.5	6.3	5.9
14. Other current expenditure	:	:	:	3.4	6.2	4.5	6.5	9.7	-4.0	-1.4	-1.9	2.3	7.1	9.7	12.6
15. Total current expenditure	:	:	:	15.7	26.8	36.2	42.5	51.9	56.0	67.8	82.7	99.0	119.5	143.0	166.9
16. Gross saving	:	:	:	-0.3	-1.7	-1.6	-0.1	4.8	7.2	8.2	9.5	14.4	12.6	13.2	12.7
17. Capital transfers received	:	:	:	1.1	1.2	0.6	0.4	0.2	0.1	0.8	0.5	0.2	0.4	0.5	0.7
18. Total revenue	:	:	:	16.5	26.2	35.2	42.9	56.9	63.4	76.8	92.7	113.5	132.5	156.7	180.3
19. Gross fixed capital formation	:	:	:	0.7	1.1	1.5	2.8	4.7	6.4	7.4	11.0	16.9	18.5	21.0	24.2
20. Other capital expenditure	:	:	:	1.3	0.7	1.2	1.5	3.3	3.9	5.4	3.0	4.0	5.0	6.5	8.0
21. Total expenditure	:	:	:	17.7	28.7	38.9	46.8	59.9	66.3	80.5	96.7	119.9	142.9	170.5	199.1
22. Tax burden	:	:	:	11.4	17.7	28.1	32.4	42.8	54.6	67.3	80.3	98.5	114.8	134.9	154.6
23. Net lending (+) or net borrowing (-)	:	:	:	-1.2	-2.4	-3.7	-3.9	-3.0	-3.0	-3.7	-4.0	-6.4	-10.4	-13.8	-18.8

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	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	13.5	14.8	16.4	11.4	11.7	12.5	11.8	12.9	12.8	12.5	12.9	13.1
2. Current taxes on income and wealth	:	:	:	8.1	6.5	6.6	6.1	5.7	5.7	6.3	5.3	6.1	7.0	7.8	8.5
3. Social contributions	:	:	:	9.1	11.4	12.3	10.6	11.3	9.8	9.6	10.2	10.4	10.4	10.8	10.7
4. Of which actual social contributions	:	:	:	8.8	11.1	12.0	10.3	10.9	9.4	9.2	9.6	9.8	9.8	10.2	10.1
5. Other current revenue	:	:	:	10.6	13.1	7.8	8.3	8.8	4.0	3.1	3.5	3.8	3.9	4.3	4.5
6. Total current revenue	:	:	:	41.3	45.9	43.1	36.4	37.4	32.0	30.8	32.0	33.1	33.8	35.7	36.9
7. Government consumption expenditure	:	:	:	14.5	14.5	16.1	15.7	14.5	19.0	16.3	17.9	16.7	16.5	16.7	16.8
8. Of which compensation of employees	:	:	:	8.6	7.6	8.1	7.8	8.4	8.2	8.1	8.7	9.1	9.6	10.1	10.5
9. Collective consumption	:	:	:	7.1	5.7	7.2	15.1	6.1	9.4	7.9	8.8	7.6	7.6	7.7	7.8
10. Social transfers in kind	:	:	:	7.4	8.8	8.9	0.6	8.4	9.6	8.4	9.1	9.1	9.0	9.0	9.1
11. Social transfers other than in kind	:	:	:	10.1	10.3	9.2	9.1	9.3	8.4	8.8	8.9	8.9	9.7	11.4	12.7
12. Interest	:	:	:	4.3	5.4	4.4	3.3	2.5	1.6	1.4	1.1	0.8	0.9	0.9	0.9
13. Subsidies	:	:	:	1.8	1.7	1.9	1.4	1.6	1.4	1.6	1.5	1.8	1.7	1.4	1.2
14. Other current expenditure	:	:	:	9.2	11.3	5.6	5.6	6.4	-2.0	-0.6	-0.7	0.7	1.8	2.2	2.6
15. Total current expenditure	:	:	:	42.1	49.1	45.1	36.4	34.3	28.3	27.5	28.7	28.9	30.6	32.7	34.2
16. Gross saving	:	:	:	-0.8	-3.2	-2.0	-0.1	3.2	3.7	3.3	3.3	4.2	3.2	3.0	2.6
17. Capital transfers received	:	:	:	2.9	2.1	0.7	0.4	0.1	0.1	0.3	0.2	0.1	0.1	0.1	0.1
18. Total revenue	:	:	:	44.2	48.0	43.8	36.7	37.6	32.1	31.2	32.2	33.2	33.9	35.8	37.0
19. Gross fixed capital formation	:	:	:	1.9	2.1	1.9	2.4	3.1	3.2	3.0	3.8	4.9	4.7	4.8	5.0
20. Other capital expenditure	:	:	:	3.4	1.3	1.5	1.2	2.2	2.0	2.2	1.0	1.2	1.3	1.5	1.7
21. Total expenditure	:	:	:	47.4	52.5	48.4	40.0	39.6	33.6	32.7	33.6	35.0	36.6	39.0	40.9
22. Tax burden	:	:	:	30.4	32.4	35.0	27.8	28.2	27.6	27.3	27.9	28.8	29.4	30.8	31.7
23. Net lending (+) or net borrowing (-)	:	:	:	-3.2	-4.5	-4.6	-3.3	-2.0	-1.5	-1.5	-1.4	-1.9	-2.7	-3.2	-3.9

Table 26C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	60.6	62.3	1.0	33.4	39.4	17.9	27.8	17.9	11.5	15.0	13.0
2. Current taxes on income and wealth	:	:	:	17.7	49.6	33.4	20.7	30.8	38.3	-1.3	36.8	31.0	24.0	22.0
3. Social contributions	:	:	:	83.3	58.9	25.2	37.5	13.9	22.3	24.1	20.8	14.0	16.0	11.0
4. Of which actual social contributions	:	:	:	83.4	59.5	25.0	37.0	13.2	21.6	22.3	21.3	14.0	16.0	11.0
5. Other current revenue	:	:	:	80.3	-12.8	54.7	38.4	-41.1	-3.9	35.1	25.8	17.3	24.1	18.5
6. Total current revenue	:	:	:	62.2	38.2	22.6	33.6	11.5	20.2	21.4	22.8	16.6	18.2	15.0
7. Government consumption expenditure	:	:	:	45.5	63.7	42.1	19.5	70.6	7.3	28.0	11.2	12.8	13.3	12.2
8. Of which compensation of employees	:	:	:	29.8	57.4	39.9	39.3	26.5	23.8	25.6	24.6	20.0	18.0	15.0
9. Collective consumption	:	:	:	17.0	86.6	204.6	-47.6	100.4	5.1	30.1	3.3	12.8	13.9	12.8
10. Social transfers in kind	:	:	:	72.7	48.8	-89.7	1636.4	48.9	9.5	26.0	18.9	12.8	12.9	11.7
11. Social transfers other than in kind	:	:	:	48.6	32.5	42.9	33.0	18.1	29.7	18.7	18.4	25.0	31.7	24.0
12. Interest	:	:	:	82.2	18.6	9.4	-2.3	-15.6	10.8	-9.6	-11.2	20.0	14.0	15.0
13. Subsidies	:	:	:	40.9	58.9	7.5	53.0	13.0	40.6	13.4	43.1	3.0	-3.0	-7.0
14. Other current expenditure 1)	:	:	:	2.1	-5.7	0.0	0.8	-8.4	1.5	-0.1	1.3	1.2	0.4	0.4
15. Total current expenditure	:	:	:	70.3	35.2	17.4	22.2	7.8	21.0	22.1	19.6	20.7	19.7	16.7
16. Gross saving 1)	:	:	:	-2.4	1.2	1.9	3.2	0.5	-0.3	0.0	0.9	-1.0	-0.2	-0.4
17. Capital transfers received	:	:	:	8.0	-49.8	-26.0	-56.4	-29.8	530.2	-42.6	-61.5	100.2	39.9	29.9
18. Total revenue	:	:	:	58.7	34.3	21.8	32.7	11.3	21.2	20.7	22.4	16.7	18.3	15.1
19. Gross fixed capital formation	:	:	:	64.6	32.4	84.4	67.6	35.6	16.0	48.8	54.2	9.1	13.9	14.9
20. Other capital expenditure 1)	:	:	:	-2.1	0.2	-0.2	0.9	-0.2	0.2	-1.1	0.1	0.1	0.2	0.2
21. Total expenditure	:	:	:	61.7	35.8	20.1	28.2	10.6	21.5	20.1	24.0	19.2	19.3	16.8
22. Tax burden	:	:	:	55.8	58.8	15.3	31.9	27.6	23.4	19.3	22.7	16.5	17.5	14.6
23. Net lending (+) or net borrowing (-) 1)	:	:	:	-1.3	-0.2	1.3	1.3	0.5	0.0	0.1	-0.5	-0.8	-0.5	-0.7

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	3.2	4.5	4.6	3.3	2.0	1.5	1.5	1.4	1.9	2.7	3.2	3.9
2. Interest payments (% of GDP)	4.3	5.4	4.4	3.3	2.5	1.6	1.4	1.1	0.8	0.9	0.9	0.9
3. Implicit interest rate 2)	:	44.0	26.7	19.9	13.8	8.4	8.2	6.8	6.2	7.9	7.8	7.9
4. Nominal GDP growth rate	47.8	46.0	47.3	45.3	29.7	30.4	24.8	16.9	18.9	14.1	12.0	11.3
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	3.2	4.5	4.6	3.3	2.0	1.5	1.5	1.4	1.9	2.7	3.2	3.9
6. Contribution of nominal GDP growth	:	-5.7	-7.7	-7.4	-5.3	-5.8	-4.3	-2.7	-2.5	-1.5	-1.3	-1.3
7. Stock-flow adjustment 3)	:	7.3	3.0	3.5	5.0	0.9	0.1	-1.6	-2.7	-1.0	-1.6	-1.8
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-1.1	-0.9	0.3	0.0	-0.5	-0.1	0.1	0.3	1.0	1.8	2.3	3.0
9. Snow-ball effect	:	-0.2	-3.4	-4.2	-2.9	-4.2	-2.8	-1.6	-1.7	-0.7	-0.5	-0.4
10. Stock-flow adjustment 3)	:	7.3	3.0	3.5	5.0	0.9	0.1	-1.6	-2.7	-1.0	-1.6	-1.8
(% of GDP)												
11. Change in gross debt 5)	:	6.1	-0.1	-0.7	1.7	-3.5	-2.7	-3.0	-3.4	0.1	0.2	0.7
12. Level of gross debt (end of year)	18.0	24.0	23.9	23.2	25.0	21.5	18.8	15.8	12.4	12.5	12.8	13.5

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 27A

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

Slovakia

(Mrd SKK)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	84.2	89.5	93.8	101.1	104.6	117.2	115.6	128.0	148.4	167.3	186.4	187.7	208.3	225.6	243.2
2. Current taxes on income and wealth	62.0	62.0	65.4	69.7	74.9	68.3	74.8	76.6	87.1	83.1	89.4	99.4	107.9	119.7	128.6
3. Social contributions	87.8	103.7	108.5	117.9	119.1	133.4	146.5	163.0	170.9	181.0	190.2	197.4	212.7	229.3	245.2
4. Of which actual social contributions	87.4	103.2	107.9	117.4	118.4	132.8	145.8	162.1	169.2	179.0	188.7	195.4	210.6	227.0	242.7
5. Other current revenue	27.3	26.1	37.3	28.5	43.1	41.0	47.9	38.1	51.1	49.0	57.8	70.3	76.2	81.5	86.6
6. Total current revenue	261.3	281.2	304.9	317.3	341.8	359.9	384.7	405.7	457.5	480.5	523.8	554.8	605.0	656.1	703.7
7. Government consumption expenditure	124.9	153.3	154.9	173.6	168.7	187.3	208.7	224.9	252.1	262.8	275.1	318.5	335.9	358.1	382.5
8. Of which compensation of employees	54.6	61.1	66.2	73.9	79.1	81.9	89.8	100.6	108.6	110.3	108.6	122.8	131.5	140.2	149.2
9. Collective consumption	99.6	87.8	70.4	79.6	88.7	104.3	119.0	127.8	151.4	160.9	163.2	191.7	202.2	215.5	230.2
10. Social transfers in kind	25.2	65.5	84.5	93.9	80.0	83.0	89.7	97.2	100.7	101.9	111.9	126.8	133.8	142.6	152.3
11. Social transfers other than in kind	82.6	92.2	98.1	107.3	120.9	127.2	138.6	152.2	145.8	166.7	184.5	197.2	209.5	223.5	239.0
12. Interest	13.8	16.5	17.3	20.0	28.7	38.1	40.8	39.4	30.7	29.6	25.5	24.2	26.9	29.2	32.3
13. Subsidies	27.6	25.7	31.2	22.7	23.1	23.8	22.0	17.2	21.0	26.1	19.5	22.1	23.7	25.6	27.6
14. Other current expenditure	-12.7	-7.3	-2.9	-12.8	-9.8	-14.1	-11.2	-7.4	4.6	-9.0	4.6	5.1	7.0	9.6	12.8
15. Total current expenditure	236.2	280.2	298.7	310.9	331.7	362.3	398.9	426.3	454.1	476.2	509.1	567.1	603.0	646.0	694.2
16. Gross saving	25.1	0.9	6.2	6.4	10.1	-2.4	-14.2	-20.6	3.3	4.3	14.7	-12.3	2.0	10.1	9.5
17. Capital transfers received	0.1	1.2	0.3	0.3	1.3	1.0	1.1	1.3	0.3	2.3	0.0	0.5	0.6	2.2	1.9
18. Total revenue	261.4	282.3	305.2	317.5	343.1	360.9	385.8	407.0	457.7	482.7	523.8	555.3	605.6	658.2	705.5
19. Gross fixed capital formation	13.5	24.2	38.8	31.0	24.6	26.2	31.4	36.1	31.3	32.6	31.0	36.3	38.7	42.3	46.4
20. Other capital expenditure	31.5	42.1	12.9	17.5	46.9	87.2	21.6	35.2	5.7	6.1	25.3	13.1	13.6	16.0	17.6
21. Total expenditure	281.2	346.5	350.4	359.4	403.2	475.6	451.9	497.7	491.1	514.8	565.4	616.5	655.3	704.3	758.2
22. Tax burden	237.8	262.6	274.2	290.9	304.6	321.8	338.4	372.4	394.2	431.2	469.3	488.6	532.5	578.5	621.4
23. Net lending (+) or net borrowing (-)	-19.9	-64.2	-45.2	-41.9	-60.1	-114.7	-66.1	-90.7	-33.4	-32.1	-41.6	-61.2	-49.7	-46.1	-52.6

**Table 27B****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	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	14.4	13.7	12.9	12.8	12.3	12.4	11.3	11.5	12.1	12.3	12.6	11.3	11.4	11.3	11.1
2. Current taxes on income and wealth	10.6	9.5	9.0	8.8	8.8	7.3	7.3	6.9	7.1	6.1	6.0	6.0	5.9	6.0	5.9
3. Social contributions	15.0	15.8	15.0	14.9	14.0	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.7	11.4	11.2
4. Of which actual social contributions	14.9	15.7	14.9	14.9	13.9	14.1	14.3	14.6	13.8	13.1	12.7	11.8	11.5	11.3	11.1
5. Other current revenue	4.7	4.0	5.1	3.6	5.1	4.4	4.7	3.4	4.2	3.6	3.9	4.2	4.2	4.1	3.9
<b>6. Total current revenue</b>	<b>44.6</b>	<b>42.9</b>	<b>42.1</b>	<b>40.2</b>	<b>40.1</b>	<b>38.2</b>	<b>37.7</b>	<b>36.5</b>	<b>37.4</b>	<b>35.3</b>	<b>35.3</b>	<b>33.4</b>	<b>33.1</b>	<b>32.7</b>	<b>32.1</b>
7. Government consumption expenditure	21.3	23.4	21.4	22.0	19.8	19.9	20.4	20.2	20.6	19.3	18.5	19.2	18.4	17.9	17.4
8. Of which compensation of employees	9.3	9.3	9.1	9.4	9.3	8.7	8.8	9.0	8.9	8.1	7.3	7.4	7.2	7.0	6.8
9. Collective consumption	17.0	13.4	9.7	10.1	10.4	11.1	11.7	11.5	12.4	11.8	11.0	11.5	11.1	10.8	10.5
10. Social transfers in kind	4.3	10.0	11.7	11.9	9.4	8.8	8.8	8.7	8.2	7.5	7.5	7.6	7.3	7.1	6.9
11. Social transfers other than in kind	14.1	14.1	13.5	13.6	14.2	13.5	13.6	13.7	11.9	12.2	12.4	11.9	11.5	11.1	10.9
12. Interest	2.4	2.5	2.4	2.5	3.4	4.1	4.0	3.5	2.5	2.2	1.7	1.5	1.5	1.5	1.5
13. Subsidies	4.7	3.9	4.3	2.9	2.7	2.5	2.2	1.5	1.7	1.9	1.3	1.3	1.3	1.3	1.3
14. Other current expenditure	-2.2	-1.1	-0.4	-1.6	-1.1	-1.5	-1.1	-0.7	0.4	-0.7	0.3	0.3	0.4	0.5	0.6
<b>15. Total current expenditure</b>	<b>40.3</b>	<b>42.8</b>	<b>41.2</b>	<b>39.3</b>	<b>38.9</b>	<b>38.5</b>	<b>39.1</b>	<b>38.4</b>	<b>37.1</b>	<b>35.0</b>	<b>34.3</b>	<b>34.2</b>	<b>33.0</b>	<b>32.2</b>	<b>31.7</b>
16. Gross saving	4.3	0.1	0.9	0.8	1.2	-0.3	-1.4	-1.9	0.3	0.3	1.0	-0.7	0.1	0.5	0.4
17. Capital transfers received	0.0	0.2	0.0	0.0	0.2	0.1	0.1	0.1	0.0	0.2	0.0	0.0	0.0	0.1	0.1
<b>18. Total revenue</b>	<b>44.6</b>	<b>43.1</b>	<b>42.1</b>	<b>40.2</b>	<b>40.3</b>	<b>38.3</b>	<b>37.8</b>	<b>36.6</b>	<b>37.4</b>	<b>35.4</b>	<b>35.3</b>	<b>33.5</b>	<b>33.2</b>	<b>32.8</b>	<b>32.2</b>
19. Gross fixed capital formation	2.3	3.7	5.3	3.9	2.9	2.8	3.1	3.2	2.6	2.4	2.1	2.2	2.1	2.1	2.1
20. Other capital expenditure	5.4	6.4	1.8	2.2	5.5	9.3	2.1	3.2	0.5	0.4	1.7	0.8	0.7	0.8	0.8
<b>21. Total expenditure</b>	<b>48.0</b>	<b>52.9</b>	<b>48.3</b>	<b>45.5</b>	<b>47.3</b>	<b>50.5</b>	<b>44.3</b>	<b>44.8</b>	<b>40.2</b>	<b>37.8</b>	<b>38.1</b>	<b>37.2</b>	<b>35.9</b>	<b>35.1</b>	<b>34.6</b>
22. Tax burden	40.6	40.1	37.8	36.8	35.7	34.2	33.2	33.5	32.2	31.7	31.6	29.4	29.2	28.9	28.3
23. Net lending (+) or net borrowing (-)	-3.4	-9.8	-6.2	-5.3	-7.1	-12.2	-6.5	-8.2	-2.7	-2.4	-2.8	-3.7	-2.7	-2.3	-2.4

Table 27C

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

Slovakia

(SKK; annual percentage changes unless otherwise stated)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	3.0	6.2	4.9	7.8	3.4	12.0	-1.3	10.7	16.0	12.7	11.4	0.7	11.0	8.3	7.8
2. Current taxes on income and wealth	86.5	0.0	5.5	6.7	7.4	-8.7	9.4	2.4	13.7	-4.5	7.5	11.2	8.6	10.9	7.5
3. Social contributions	37.5	18.0	4.6	8.7	1.1	12.0	9.8	11.3	4.8	5.9	5.1	3.8	7.8	7.8	7.0
4. Of which actual social contributions	41.2	18.0	4.6	8.7	0.9	12.2	9.8	11.2	4.4	5.8	5.4	3.5	7.7	7.8	6.9
5. Other current revenue	-60.8	-4.2	42.8	-23.4	51.1	-4.9	16.6	-20.3	33.9	-4.0	17.8	21.7	8.3	7.0	6.3
6. Total current revenue	5.2	7.6	8.4	4.0	7.7	5.3	6.9	5.5	12.7	5.0	9.0	5.9	9.1	8.4	7.3
7. Government consumption expenditure	21.4	22.7	1.1	12.1	-2.8	11.0	11.4	7.8	12.1	4.3	4.7	15.8	5.5	6.6	6.8
8. Of which compensation of employees	17.6	11.9	8.4	11.7	7.0	3.6	9.6	12.0	8.0	1.5	-1.6	13.1	7.1	6.6	6.4
9. Collective consumption	17.0	-11.9	-19.8	13.1	11.4	17.6	14.1	7.4	18.5	6.3	1.5	17.4	5.5	6.6	6.8
10. Social transfers in kind	42.6	159.5	28.9	11.2	-14.8	3.7	8.1	8.3	3.6	1.2	9.7	13.4	5.5	6.6	6.8
11. Social transfers other than in kind	29.9	11.7	6.4	9.4	12.6	5.2	9.0	9.8	-4.2	14.4	10.6	6.9	6.2	6.7	6.9
12. Interest	-18.3	19.3	4.9	16.0	43.5	32.7	7.0	-3.4	-22.1	-3.5	-13.8	-5.2	11.0	8.5	10.5
13. Subsidies	29.5	-7.2	21.8	-27.3	1.7	2.9	-7.7	-21.6	21.9	24.4	-25.3	13.6	7.2	7.9	7.6
14. Other current expenditure 1)	-9.2	1.0	0.7	-1.2	0.5	-0.4	0.4	0.4	1.0	-1.0	1.0	0.0	0.1	0.1	0.1
15. Total current expenditure	-1.6	18.6	6.6	4.1	6.7	9.2	10.1	6.9	6.5	4.9	6.9	11.4	6.3	7.1	7.5
16. Gross saving 1)	2.6	-4.1	0.7	-0.1	0.4	-1.4	-1.1	-0.5	2.1	0.0	0.7	-1.7	0.9	0.4	-0.1
17. Capital transfers received	-99.3	2014.5	-77.6	-2.3	420.1	-25.5	9.2	17.9	-79.5	765.4	-98.9	1952.0	8.0	296.0	-14.9
18. Total revenue	2.0	8.0	8.1	4.0	8.1	5.2	6.9	5.5	12.5	5.5	8.5	6.0	9.1	8.7	7.2
19. Gross fixed capital formation	-39.9	78.9	60.1	-20.0	-20.7	6.4	19.8	15.1	-13.2	3.9	-4.7	17.0	6.5	9.4	9.7
20. Other capital expenditure 1)	0.6	1.0	-4.6	0.4	3.3	3.8	-7.1	1.0	-2.7	0.0	1.3	-0.9	0.0	0.1	0.0
21. Total expenditure	-1.9	23.2	1.1	2.6	12.2	18.0	-5.0	10.1	-1.3	4.8	9.8	9.0	6.3	7.5	7.6
22. Tax burden	35.3	10.4	4.4	6.1	4.7	5.6	5.2	10.0	5.9	9.4	8.8	4.1	9.2	8.6	7.4
23. Net lending (+) or net borrowing (-) 1)	2.6	-6.4	3.6	0.9	-1.7	-5.1	5.7	-1.7	5.4	0.4	-0.4	-0.9	1.0	0.4	-0.1

1) Changes in GDP ratios.



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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	6.2	5.3	7.1	12.2	6.5	8.2	2.7	2.4	2.8	3.7	2.7	2.3	2.4
2. Interest payments (% of GDP)	2.4	2.5	3.4	4.1	4.0	3.5	2.5	2.2	1.7	1.5	1.5	1.5	1.5
3. Implicit interest rate 2)	8.6	8.3	10.6	9.4	8.6	7.9	6.4	5.7	4.5	4.8	5.3	5.2	5.2
4. Nominal GDP growth rate	10.6	9.0	7.9	10.5	8.4	8.9	10.0	11.4	9.1	11.7	10.0	9.8	9.4
(% of GDP)													
Budgetary constraint based on the deficit													
5. Deficit (net borrowing) 1)	6.2	5.3	7.1	12.2	6.5	8.2	2.7	2.4	2.8	3.7	2.7	2.3	2.4
6. Contribution of nominal GDP growth	-3.0	-2.8	-2.5	-4.5	-3.9	-4.0	-3.9	-4.3	-3.4	-3.6	-2.8	-2.8	-2.6
7. Stock-flow adjustment 3)	-0.6	-1.6	8.5	-5.0	-3.9	-9.7	0.3	1.0	-6.6	-3.8	0.4	0.3	0.1
Budgetary constraint based on the primary deficit													
8. Primary deficit 4)	3.9	2.8	3.7	8.1	2.5	4.6	0.2	0.2	1.1	2.2	1.2	0.8	0.9
9. Snow-ball effect	-0.6	-0.2	0.9	-0.4	0.1	-0.5	-1.4	-2.1	-1.7	-2.1	-1.3	-1.3	-1.2
10. Stock-flow adjustment 3)	-0.6	-1.6	8.5	-5.0	-3.9	-9.7	0.3	1.0	-6.6	-3.8	0.4	0.3	0.1
(% of GDP)													
11. Change in gross debt 5)	2.7	1.0	13.1	2.7	-1.3	-5.6	-0.9	-1.0	-7.3	-3.7	0.4	-0.1	-0.1
12. Level of gross debt (end of year)	33.5	34.4	47.5	50.2	48.9	43.3	42.4	41.4	34.2	30.4	30.8	30.7	30.6

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	276	292	308	337	382	360	374	399	418	433	454	486	514	578	596
2. Current taxes on income and wealth	355	382	406	422	461	493	453	423	457	499	542	573	574	598	634
3. Social contributions	233	257	263	275	258	314	336	344	350	358	371	374	395	367	381
4. Of which actual social contributions	223	247	253	265	246	300	322	329	332	340	352	355	375	349	362
5. Other current revenue	199	192	180	186	181	180	168	170	174	178	197	203	214	223	232
6. Total current revenue	1063	1122	1157	1221	1281	1347	1331	1337	1399	1468	1563	1635	1697	1766	1844
7. Government consumption expenditure	483	506	516	543	572	584	614	658	691	703	724	759	792	826	857
8. Of which compensation of employees	296	312	317	320	329	345	363	382	405	418	429	444	467	489	512
9. Collective consumption	148	157	160	164	176	184	187	195	204	208	205	214	224	234	243
10. Social transfers in kind	334	349	356	379	396	400	427	462	487	495	519	545	568	593	615
11. Social transfers other than in kind	365	357	357	368	378	384	394	411	445	459	466	474	468	479	501
12. Interest	119	117	117	111	97	92	72	69	51	42	45	48	49	49	48
13. Subsidies	66	58	51	43	42	35	34	36	37	36	42	45	45	44	45
14. Other current expenditure	89	82	79	89	97	105	113	113	122	132	139	147	157	177	187
15. Total current expenditure	1121	1120	1120	1155	1185	1200	1227	1290	1346	1372	1417	1473	1511	1576	1639
16. Gross saving	-57	2	36	66	96	146	104	47	53	96	146	162	186	190	205
17. Capital transfers received	4	3	4	4	4	4	4	5	5	5	3	2	2	2	2
18. Total revenue	1067	1125	1160	1224	1285	1351	1335	1342	1404	1472	1566	1637	1700	1768	1846
19. Gross fixed capital formation	70	64	59	62	66	64	69	76	75	78	81	89	91	97	99
20. Other capital expenditure	10	1	11	-14	5	1	2	5	5	2	6	6	6	7	7
21. Total expenditure	1201	1185	1190	1203	1256	1265	1299	1371	1426	1452	1504	1568	1608	1680	1745
22. Tax burden	868	933	981	1039	1102	1168	1163	1163	1219	1282	1357	1422	1465	1526	1594
23. Net lending (+) or net borrowing (-)	-134	-60	-30	22	29	85	37	-29	-22	21	63	70	91	89	101

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

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	15.4	15.9	16.1	17.0	18.2	16.3	16.4	16.8	17.0	16.9	17.0	17.1	17.1	18.2	17.9
2. Current taxes on income and wealth	19.9	20.9	21.3	21.2	22.0	22.2	19.8	17.8	18.6	19.4	20.3	20.2	19.2	18.9	19.1
3. Social contributions	13.0	14.1	13.8	13.8	12.3	14.2	14.7	14.5	14.2	14.0	13.9	13.2	13.2	11.6	11.5
4. Of which actual social contributions	12.5	13.5	13.3	13.3	11.7	13.5	14.1	13.9	13.5	13.3	13.2	12.5	12.5	11.0	10.9
5. Other current revenue	11.1	10.5	9.5	9.4	8.6	8.1	7.3	7.2	7.1	6.9	7.4	7.2	7.1	7.0	7.0
6. Total current revenue	59.5	61.3	60.7	61.4	61.1	60.7	58.2	56.4	56.9	57.2	58.5	57.7	56.6	55.7	55.5
7. Government consumption expenditure	27.0	27.6	27.1	27.3	27.3	26.3	26.8	27.7	28.1	27.4	27.1	26.8	26.4	26.1	25.8
8. Of which compensation of employees	16.6	17.0	16.6	16.1	15.7	15.6	15.9	16.1	16.5	16.3	16.1	15.7	15.6	15.4	15.4
9. Collective consumption	8.3	8.6	8.4	8.2	8.4	8.3	8.2	8.2	8.3	8.1	7.7	7.6	7.5	7.4	7.3
10. Social transfers in kind	18.7	19.1	18.7	19.1	18.9	18.0	18.7	19.5	19.8	19.3	19.4	19.2	18.9	18.7	18.5
11. Social transfers other than in kind	20.4	19.5	18.8	18.5	18.0	17.3	17.2	17.3	18.1	17.9	17.5	16.7	15.6	15.1	15.1
12. Interest	6.6	6.4	6.2	5.6	4.6	4.2	3.2	2.9	2.1	1.6	1.7	1.7	1.6	1.5	1.4
13. Subsidies	3.7	3.2	2.7	2.2	2.0	1.6	1.5	1.5	1.5	1.4	1.6	1.6	1.5	1.4	1.4
14. Other current expenditure	5.0	4.5	4.1	4.5	4.6	4.7	4.9	4.8	5.0	5.1	5.2	5.2	5.2	5.6	5.6
15. Total current expenditure	62.7	61.2	58.8	58.1	56.5	54.1	53.6	54.4	54.7	53.5	53.1	52.0	50.4	49.7	49.4
16. Gross saving	-3.2	0.1	1.9	3.3	4.6	6.6	4.5	2.0	2.2	3.7	5.5	5.7	6.2	6.0	6.2
17. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
18. Total revenue	59.7	61.5	60.9	61.6	61.3	60.9	58.3	56.6	57.1	57.4	58.7	57.8	56.7	55.8	55.6
19. Gross fixed capital formation	3.9	3.5	3.1	3.1	3.2	2.9	3.0	3.2	3.1	3.0	3.0	3.1	3.0	3.1	3.0
20. Other capital expenditure	0.6	0.0	0.6	-0.7	0.2	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2
21. Total expenditure	67.2	64.8	62.5	60.5	59.9	57.1	56.8	57.8	58.0	56.6	56.3	55.4	53.6	53.0	52.6
22. Tax burden	48.5	51.0	51.5	52.3	52.6	52.7	50.8	49.0	49.6	50.0	50.8	50.2	48.9	48.1	48.0
23. Net lending (+) or net borrowing (-)	-7.5	-3.3	-1.6	1.1	1.4	3.8	1.6	-1.2	-0.9	0.8	2.4	2.5	3.0	2.8	3.0

Table 28C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	2.9	5.8	5.4	9.6	13.2	-5.6	3.9	6.6	4.7	3.5	4.9	7.0	5.8	12.4	3.1
2. Current taxes on income and wealth	6.0	7.5	6.4	4.0	9.2	6.8	-8.1	-6.5	8.0	9.2	8.6	5.6	0.3	4.1	6.1
3. Social contributions	5.8	10.4	2.2	4.6	-6.4	21.8	7.0	2.6	1.7	2.2	3.6	0.8	5.7	-7.0	3.8
4. Of which actual social contributions	6.3	10.7	2.5	4.8	-7.1	22.0	7.3	2.1	1.1	2.3	3.4	0.9	5.7	-7.0	3.8
5. Other current revenue	4.8	-3.8	-6.0	3.4	-3.0	-0.4	-6.6	1.4	2.2	2.3	10.3	3.4	5.4	4.3	4.0
6. Total current revenue	4.9	5.5	3.1	5.6	4.9	5.1	-1.2	0.5	4.6	4.9	6.5	4.6	3.8	4.1	4.4
7. Government consumption expenditure	3.1	4.8	2.0	5.3	5.3	2.2	5.1	7.1	5.1	1.7	3.0	4.9	4.3	4.4	3.8
8. Of which compensation of employees	1.7	5.3	1.6	0.9	3.0	4.8	5.3	5.3	6.0	3.2	2.5	3.6	5.1	4.7	4.7
9. Collective consumption	-0.1	5.7	1.9	2.5	7.3	4.9	1.6	4.4	4.4	1.7	-1.3	4.5	4.4	4.4	3.8
10. Social transfers in kind	4.6	4.4	2.0	6.5	4.4	1.0	6.8	8.3	5.4	1.7	4.8	5.0	4.2	4.3	3.7
11. Social transfers other than in kind	0.2	-2.2	0.2	3.1	2.5	1.6	2.7	4.4	8.1	3.2	1.6	1.6	-1.3	2.5	4.5
12. Interest	14.4	-1.4	0.1	-5.4	-12.6	-4.7	-21.9	-4.6	-26.2	-17.8	8.5	5.7	2.9	-1.2	-1.3
13. Subsidies	-1.6	-11.2	-12.6	-16.1	-2.5	-16.7	-3.4	7.3	3.9	-3.3	16.5	6.3	0.3	-1.4	2.4
14. Other current expenditure 1)	-0.1	-0.5	-0.3	0.3	0.1	0.1	0.2	-0.2	0.2	0.2	0.1	0.0	0.0	0.3	0.0
15. Total current expenditure	3.2	-0.1	0.0	3.1	2.6	1.3	2.2	5.2	4.3	1.9	3.3	3.9	2.6	4.3	4.0
16. Gross saving 1)	1.2	3.3	1.8	1.4	1.3	2.0	-2.1	-2.6	0.2	1.6	1.7	0.3	0.5	-0.2	0.2
17. Capital transfers received	59.2	-21.2	29.3	3.1	-4.7	14.4	11.0	13.8	-8.7	4.2	-31.4	-29.4	0.4	1.0	1.0
18. Total revenue	5.0	5.5	3.1	5.5	4.9	5.1	-1.1	0.5	4.6	4.9	6.4	4.5	3.8	4.0	4.4
19. Gross fixed capital formation	4.5	-8.4	-8.7	6.3	6.7	-4.2	8.8	9.9	-1.4	3.7	3.6	10.4	2.5	6.3	2.5
20. Other capital expenditure 1)	-0.3	-0.5	0.5	-1.3	0.9	-0.2	0.0	0.1	0.0	-0.1	0.2	0.0	0.0	0.0	0.0
21. Total expenditure	2.8	-1.4	0.4	1.1	4.4	0.8	2.6	5.6	4.0	1.8	3.6	4.3	2.6	4.4	3.9
22. Tax burden	6.6	7.5	5.2	5.8	6.1	5.9	-0.4	0.0	4.8	5.1	5.9	4.8	3.6	4.2	4.4
23. Net lending (+) or net borrowing (-) 1)	1.7	4.2	1.7	2.7	0.3	2.5	-2.3	-2.8	0.3	1.7	1.5	0.1	0.6	-0.2	0.2

1) Changes in GDP ratios.

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	7.5	3.3	1.6	-1.1	-1.4	-3.8	-1.6	1.2	0.9	-0.8	-2.4	-2.5	-3.0	-2.8	-3.0
2. Interest payments (% of GDP)	6.6	6.4	6.2	5.6	4.6	4.2	3.2	2.9	2.1	1.6	1.7	1.7	1.6	1.5	1.4
3. Implicit interest rate 2)	9.8	9.0	8.8	8.3	7.2	7.1	6.2	5.6	4.1	3.2	3.4	3.4	3.7	4.0	4.3
4. Nominal GDP growth rate	7.6	2.3	4.1	4.3	5.5	5.8	3.2	3.6	3.7	4.3	4.1	6.0	5.9	5.7	4.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	7.5	3.3	1.6	-1.1	-1.4	-3.8	-1.6	1.2	0.9	-0.8	-2.4	-2.5	-3.0	-2.8	-3.0
6. Contribution of nominal GDP growth	-5.2	-1.7	-2.9	-2.9	-3.5	-3.4	-1.6	-1.9	-1.9	-2.2	-2.1	-3.0	-2.6	-2.2	-1.6
7. Stock-flow adjustment 3)	-2.5	-1.6	-1.7	1.6	-0.5	-2.6	4.8	-1.2	2.5	2.0	4.2	0.3	-0.2	-0.4	-0.6
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	0.9	-3.1	-4.6	-6.7	-6.0	-8.0	-4.8	-1.7	-1.2	-2.4	-4.1	-4.2	-4.7	-4.3	-4.5
9. Snow-ball effect	1.5	4.8	3.3	2.7	1.1	0.8	1.5	1.0	0.2	-0.6	-0.4	-1.3	-1.0	-0.7	-0.2
10. Stock-flow adjustment 3)	-2.5	-1.6	-1.7	1.6	-0.5	-2.6	4.8	-1.2	2.5	2.0	4.2	0.3	-0.2	-0.4	-0.6
(% of GDP)															
11. Change in gross debt 5)	-0.2	0.0	-3.0	-2.4	-5.4	-9.8	1.5	-1.9	1.5	-1.0	-0.3	-5.2	-5.9	-5.4	-5.3
12. Level of gross debt (end of year)	73.0	73.0	70.0	67.6	62.2	52.3	53.8	52.0	53.5	52.4	52.2	47.0	41.1	35.7	30.5

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 29A

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

United Kingdom

(Mrd GBP)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	30.4	46.2	66.4	91.2	129.2	132.1	138.7	146.0	154.5	157.9	166.8	178.7	187.1	195.9
2. Current taxes on income and wealth	36.5	60.9	95.0	109.7	160.5	169.5	166.5	170.3	182.1	202.1	223.8	235.1	247.4	262.3
3. Social contributions	17.5	29.7	41.7	54.0	74.0	78.4	80.0	89.1	97.6	104.7	109.2	116.7	122.8	129.0
4. Of which actual social contributions	15.6	26.7	37.7	48.5	66.2	70.1	71.1	82.3	91.3	97.4	102.0	109.5	115.5	121.4
5. Other current revenue	:	:	19.4	21.9	27.9	32.2	31.0	31.9	34.1	37.2	40.0	44.5	43.1	45.2
6. Total current revenue	:	:	222.5	276.8	391.7	412.2	416.1	437.4	468.4	501.9	539.9	574.9	600.3	632.4
7. Government consumption expenditure	49.7	74.2	111.1	141.8	180.3	193.5	212.2	232.2	251.1	267.7	284.7	302.1	317.6	332.4
8. Of which compensation of employees	29.9	43.6	64.7	77.7	94.8	102.9	110.7	121.5	131.8	140.0	148.0	156.6	164.7	172.3
9. Collective consumption	24.0	35.6	49.3	59.5	71.5	75.5	81.1	88.2	95.3	100.3	105.7	111.9	117.7	123.1
10. Social transfers in kind	25.7	38.6	61.8	82.3	108.8	118.0	131.1	144.0	155.8	167.4	179.1	190.2	200.0	209.3
11. Social transfers other than in kind	27.5	50.2	67.0	110.5	122.9	131.7	138.1	146.0	154.4	161.4	167.6	177.4	187.4	195.9
12. Interest	11.4	18.4	20.9	26.2	26.7	23.9	21.2	22.4	23.4	26.5	26.8	23.4	29.7	31.2
13. Subsidies	5.0	6.1	3.9	4.5	4.3	4.5	5.7	6.7	6.6	7.6	9.0	9.3	9.7	10.1
14. Other current expenditure	:	:	7.1	15.8	30.4	33.9	40.2	43.4	47.2	52.5	54.7	56.0	58.5	60.9
15. Total current expenditure	:	:	210.0	298.8	364.6	387.5	417.4	450.7	482.7	515.7	542.8	574.6	602.2	631.3
16. Gross saving	0.7	0.4	12.5	-22.0	27.2	24.7	-1.2	-13.4	-14.3	-13.8	-2.9	0.3	-1.9	1.1
17. Capital transfers received	0.6	1.1	1.7	1.8	2.7	3.3	3.6	3.7	3.9	5.0	5.0	6.8	3.7	4.6
18. Total revenue	97.9	156.0	224.2	278.6	394.4	415.5	419.7	441.1	472.3	506.9	544.9	581.8	604.0	637.0
19. Gross fixed capital formation	6.0	8.1	13.2	14.6	12.0	14.2	15.5	17.4	20.5	8.3	24.1	27.3	30.8	33.0
20. Other capital expenditure	2.7	3.5	11.2	8.6	-17.3	7.3	7.8	10.9	9.8	24.8	13.6	18.7	15.3	16.2
21. Total expenditure	111.1	176.1	234.4	322.0	359.3	408.9	440.6	479.1	513.0	548.8	580.4	620.6	648.3	680.5
22. Tax burden	88.3	138.2	208.3	260.9	364.1	379.1	383.0	405.6	434.8	464.5	500.7	530.3	556.0	585.6
23. Net lending (+) or net borrowing (-)	-7.5	-10.1	-10.2	-43.4	35.2	6.6	-20.9	-37.9	-40.7	-41.9	-35.6	-38.9	-44.3	-43.6

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

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	12.9	12.8	11.6	12.4	13.2	12.9	12.9	12.8	12.8	12.6	12.6	12.7	12.7	12.7
2. Current taxes on income and wealth	15.5	16.8	16.6	15.0	16.4	16.6	15.5	14.9	15.1	16.1	16.9	16.7	16.8	17.0
3. Social contributions	7.4	8.2	7.3	7.4	7.6	7.7	7.4	7.8	8.1	8.3	8.2	8.3	8.3	8.4
4. Of which actual social contributions	6.6	7.4	6.6	6.6	6.8	6.9	6.6	7.2	7.6	7.7	7.7	7.8	7.8	7.9
5. Other current revenue	:	:	3.4	3.0	2.9	3.2	2.9	2.8	2.8	3.0	3.0	3.2	2.9	2.9
6. Total current revenue	:	:	39.0	37.7	40.1	40.4	38.7	38.4	38.8	39.9	40.7	40.8	40.8	41.0
7. Government consumption expenditure	21.1	20.5	19.5	19.3	18.5	18.9	19.7	20.4	20.8	21.3	21.5	21.4	21.6	21.5
8. Of which compensation of employees	12.7	12.0	11.3	10.6	9.7	10.1	10.3	10.7	10.9	11.1	11.2	11.1	11.2	11.2
9. Collective consumption	10.2	9.8	8.6	8.1	7.3	7.4	7.5	7.7	7.9	8.0	8.0	7.9	8.0	8.0
10. Social transfers in kind	10.9	10.7	10.8	11.2	11.1	11.6	12.2	12.6	12.9	13.3	13.5	13.5	13.6	13.6
11. Social transfers other than in kind	11.7	13.9	11.7	15.1	12.6	12.9	12.8	12.8	12.8	12.8	12.6	12.6	12.7	12.7
12. Interest	4.9	5.1	3.7	3.6	2.7	2.3	2.0	2.0	1.9	2.1	2.0	1.7	2.0	2.0
13. Subsidies	2.1	1.7	0.7	0.6	0.4	0.4	0.5	0.6	0.5	0.6	0.7	0.7	0.7	0.7
14. Other current expenditure	:	:	1.3	2.2	3.1	3.3	3.7	3.8	3.9	4.2	4.1	4.0	4.0	3.9
15. Total current expenditure	:	:	36.8	40.7	37.3	37.9	38.8	39.6	40.0	41.0	40.9	40.7	40.9	40.9
16. Gross saving	0.3	0.1	2.2	-3.0	2.8	2.4	-0.1	-1.2	-1.2	-1.1	-0.2	0.0	-0.1	0.1
17. Capital transfers received	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.3	0.3
18. Total revenue	41.6	43.1	39.3	38.0	40.4	40.7	39.0	38.7	39.1	40.3	41.1	41.3	41.0	41.3
19. Gross fixed capital formation	2.6	2.2	2.3	2.0	1.2	1.4	1.4	1.5	1.7	0.7	1.8	1.9	2.1	2.1
20. Other capital expenditure	1.1	1.0	2.0	1.2	-1.8	0.7	0.7	1.0	0.8	2.0	1.0	1.3	1.0	1.1
21. Total expenditure	47.2	48.7	41.1	43.9	36.8	40.0	41.0	42.0	42.5	43.7	43.7	44.0	44.0	44.1
22. Tax burden	37.5	38.2	36.5	35.6	37.3	37.1	35.6	35.6	36.0	37.0	37.7	37.6	37.8	38.0
23. Net lending (+) or net borrowing (-)	-3.2	-2.8	-1.8	-5.9	3.6	0.6	-1.9	-3.3	-3.4	-3.3	-2.7	-2.8	-3.0	-2.8

Table 29C

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

## United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	28.9	4.8	2.9	5.3	5.6	2.2	5.0	5.3	5.9	2.2	5.6	7.1	4.7	4.7
2. Current taxes on income and wealth	23.5	10.6	11.8	10.7	7.6	5.6	-1.7	2.3	6.9	10.9	10.8	5.0	5.2	6.0
3. Social contributions	22.3	7.6	4.2	4.6	6.9	5.9	2.0	11.5	9.5	7.3	4.3	6.9	5.2	5.1
4. Of which actual social contributions	21.6	8.1	3.2	5.5	6.7	5.9	1.4	15.8	11.0	6.6	4.8	7.3	5.5	5.1
5. Other current revenue	:	:	-9.5	2.9	3.6	15.4	-3.9	2.9	6.9	8.9	7.7	11.2	-3.0	4.7
6. Total current revenue	:	:	5.5	7.0	6.5	5.2	1.0	5.1	7.1	7.2	7.6	6.5	4.4	5.3
7. Government consumption expenditure	25.7	5.5	11.3	3.9	7.1	7.3	9.7	9.4	8.1	6.6	6.3	6.1	5.1	4.7
8. Of which compensation of employees	26.1	5.2	10.0	3.1	6.3	8.6	7.5	9.7	8.5	6.1	5.7	5.8	5.1	4.7
9. Collective consumption	25.3	6.4	10.9	3.5	8.2	5.5	7.5	8.8	8.0	5.3	5.3	5.9	5.1	4.6
10. Social transfers in kind	26.1	4.7	11.6	4.2	6.4	8.5	11.1	9.9	8.2	7.4	7.0	6.2	5.1	4.7
11. Social transfers other than in kind	22.6	9.0	9.6	4.0	3.3	7.1	4.8	5.7	5.8	4.5	3.8	5.9	5.7	4.5
12. Interest	25.0	9.0	-0.3	14.9	1.4	-10.5	-11.1	5.6	4.5	13.0	1.1	-12.4	26.5	5.1
13. Subsidies	19.1	-0.3	-12.0	-6.6	6.7	6.7	24.6	18.2	-1.5	15.3	18.2	3.8	4.6	3.9
14. Other current expenditure 1)	:	:	-0.1	0.0	0.3	0.2	0.4	0.1	0.1	0.3	-0.1	-0.2	0.0	0.0
15. Total current expenditure	:	:	8.6	4.6	6.0	6.3	7.7	8.0	7.1	6.8	5.3	5.9	4.8	4.8
16. Gross saving 1)	0.2	0.4	-1.1	0.9	0.2	-0.4	-2.5	-1.1	0.0	0.1	0.9	0.2	-0.2	0.2
17. Capital transfers received	19.6	28.1	11.4	-3.2	19.6	24.0	6.6	4.6	4.8	28.7	-0.8	37.5	-45.9	24.5
18. Total revenue	24.9	7.7	5.5	7.0	6.6	5.3	1.0	5.1	7.1	7.3	7.5	6.8	3.8	5.5
19. Gross fixed capital formation	10.1	5.9	14.4	-0.9	-3.3	18.4	9.2	12.8	17.6	-59.5	190.2	13.4	12.9	7.1
20. Other capital expenditure 1)	0.1	-0.3	1.3	0.1	-2.3	2.5	0.0	0.2	-0.1	1.2	-0.9	0.3	-0.3	0.0
21. Total expenditure	23.5	6.2	12.5	4.7	-0.6	13.8	7.7	8.7	7.1	7.0	5.8	6.9	4.5	5.0
22. Tax burden	22.5	8.1	8.1	8.5	6.6	4.1	1.0	5.9	7.2	6.8	7.8	5.9	4.8	5.3
23. Net lending (+) or net borrowing (-) 1)	0.3	0.8	-2.6	0.9	2.7	-3.0	-2.6	-1.4	0.0	0.0	0.7	-0.1	-0.3	0.2

1) Changes in GDP ratios.



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

	1990	1995	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	1.8	5.9	2.2	0.1	-0.9	-3.6	-0.6	1.9	3.3	3.4	3.3	2.7	2.8	3.0	2.8
2. Interest payments (% of GDP)	3.7	3.6	3.6	3.5	2.8	2.7	2.3	2.0	2.0	1.9	2.1	2.0	1.7	2.0	2.0
3. Implicit interest rate 2)	:	7.9	7.4	7.4	6.5	6.6	6.0	5.5	5.6	5.3	5.4	5.1	4.1	4.8	4.7
4. Nominal GDP growth rate	8.5	5.8	6.2	5.9	5.6	5.1	4.6	5.3	6.0	5.9	4.2	5.6	6.3	4.4	4.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	1.8	5.9	2.2	0.1	-0.9	-3.6	-0.6	1.9	3.3	3.4	3.3	2.7	2.8	3.0	2.8
6. Contribution of nominal GDP growth	:	-2.6	-3.0	-2.8	-2.5	-2.1	-1.8	-1.9	-2.1	-2.2	-1.6	-2.2	-2.5	-1.8	-2.1
7. Stock-flow adjustment 3)	:	-0.2	-0.9	-0.4	0.7	2.9	-0.7	-0.6	0.3	0.5	0.0	0.7	0.2	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.9	2.3	-1.3	-3.3	-3.8	-6.3	-3.0	0.0	1.4	1.4	1.2	0.7	1.1	1.0	0.8
9. Snow-ball effect	:	1.0	0.7	0.8	0.4	0.7	0.6	0.1	-0.1	-0.2	0.5	-0.2	-0.9	0.2	0.0
10. Stock-flow adjustment 3)	:	-0.2	-0.9	-0.4	0.7	2.9	-0.7	-0.6	0.3	0.5	0.0	0.7	0.2	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	:	3.1	-1.6	-3.0	-2.6	-2.8	-3.2	-0.5	1.5	1.7	1.7	1.1	0.4	1.2	0.8
12. Level of gross debt (end of year)	33.3	50.7	49.4	46.4	43.7	40.9	37.7	37.2	38.7	40.4	42.1	43.2	43.6	44.8	45.6

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 30A

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

EU-27

(Mrd EUR)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	1092	1175	1235	1257	1312	1338	1414	1483	1580	1680	1752	1833
2. Current taxes on income and wealth	:	:	:	1081	1158	1261	1273	1265	1248	1309	1402	1540	1641	1709	1786
3. Social contributions	:	:	:	1160	1215	1284	1327	1372	1415	1470	1526	1599	1669	1730	1800
4. Of which actual social contributions	:	:	:	1076	1128	1192	1233	1272	1317	1369	1421	1490	1557	1614	1679
5. Other current revenue	:	:	:	:	:	:	:	400	390	404	430	455	474	490	508
6. Total current revenue	:	:	:	:	:	:	:	4349	4392	4596	4841	5174	5465	5682	5927
7. Government consumption expenditure	:	:	:	1609	1699	1816	1906	2025	2095	2192	2299	2413	2527	2638	2754
8. Of which compensation of employees	:	:	:	870	912	966	1008	1061	1093	1141	1188	1237	1286	1340	1392
9. Collective consumption	:	:	:	654	693	738	770	807	830	870	903	939	982	1025	1070
10. Social transfers in kind	:	:	:	954	1007	1078	1136	1218	1264	1322	1396	1474	1546	1614	1684
11. Social transfers other than in kind	:	:	:	1316	1366	1425	1486	1570	1617	1682	1741	1803	1872	1951	2028
12. Interest	:	:	:	357	328	336	333	312	302	297	299	306	312	332	342
13. Subsidies	:	:	:	113	118	118	121	125	126	124	126	134	139	142	147
14. Other current expenditure	:	:	:	189	209	229	238	254	263	280	304	313	329	338	351
15. Total current expenditure	:	:	:	3584	3723	3927	4084	4287	4403	4576	4770	4968	5189	5402	5625
16. Gross saving	:	:	:	93	181	224	173	62	-11	21	71	205	276	280	303
17. Capital transfers received	:	:	:	36	39	39	36	43	72	62	65	57	59	58	62
18. Total revenue	:	:	:	:	:	:	:	4392	4463	4659	4905	5231	5524	5740	5990
19. Gross fixed capital formation	:	:	:	188	201	209	225	229	243	253	249	291	320	346	370
20. Other capital expenditure	:	:	:	94	101	-5	118	123	129	125	157	160	144	141	144
21. Total expenditure	:	:	:	:	:	:	:	4639	4776	4954	5176	5419	5653	5889	6139
22. Tax burden	:	:	:	:	:	3732	3824	3904	3970	4149	4362	4665	4935	5132	5352
23. Net lending (+) or net borrowing (-)	:	:	:	-153	-82	58	-133	-246	-312	-295	-270	-188	-129	-150	-149

Table 30B

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

EU-27

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	13.4	13.7	13.4	13.1	13.2	13.2	13.3	13.4	13.6	13.7	13.6	13.6
2. Current taxes on income and wealth	:	:	:	13.3	13.5	13.7	13.3	12.7	12.4	12.3	12.7	13.2	13.3	13.3	13.3
3. Social contributions	:	:	:	14.2	14.2	14.0	13.9	13.8	14.0	13.9	13.8	13.7	13.6	13.4	13.4
4. Of which actual social contributions	:	:	:	13.2	13.2	13.0	12.9	12.8	13.0	12.9	12.9	12.8	12.6	12.5	12.5
5. Other current revenue	:	:	:	:	:	:	:	4.0	3.9	3.8	3.9	3.9	3.9	3.8	3.8
6. Total current revenue	:	:	:	:	:	:	:	43.8	43.5	43.3	43.8	44.4	44.4	44.2	44.0
7. Government consumption expenditure	:	:	:	19.7	19.8	19.7	19.9	20.4	20.7	20.7	20.8	20.7	20.5	20.5	20.5
8. Of which compensation of employees	:	:	:	10.7	10.6	10.5	10.5	10.7	10.8	10.8	10.8	10.6	10.5	10.4	10.3
9. Collective consumption	:	:	:	8.0	8.1	8.0	8.0	8.1	8.2	8.2	8.2	8.1	8.0	8.0	7.9
10. Social transfers in kind	:	:	:	11.7	11.7	11.7	11.9	12.3	12.5	12.5	12.6	12.7	12.6	12.5	12.5
11. Social transfers other than in kind	:	:	:	16.1	15.9	15.5	15.5	15.8	16.0	15.9	15.8	15.5	15.2	15.2	15.1
12. Interest	:	:	:	4.4	3.8	3.7	3.5	3.1	3.0	2.8	2.7	2.6	2.5	2.6	2.5
13. Subsidies	:	:	:	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.2	1.1	1.1	1.1
14. Other current expenditure	:	:	:	2.3	2.4	2.5	2.5	2.6	2.6	2.6	2.8	2.7	2.7	2.6	2.6
15. Total current expenditure	:	:	:	43.9	43.4	42.7	42.6	43.1	43.6	43.1	43.2	42.7	42.2	42.0	41.8
16. Gross saving	:	:	:	1.1	2.1	2.4	1.8	0.6	-0.1	0.2	0.6	1.8	2.2	2.2	2.2
17. Capital transfers received	:	:	:	0.4	0.5	0.4	0.4	0.4	0.7	0.6	0.6	0.5	0.5	0.4	0.5
18. Total revenue	:	:	:	:	:	:	:	44.2	44.2	43.9	44.4	44.9	44.9	44.6	44.5
19. Gross fixed capital formation	:	:	:	2.3	2.3	2.3	2.3	2.3	2.4	2.4	2.3	2.5	2.6	2.7	2.7
20. Other capital expenditure	:	:	:	1.2	1.2	-0.1	1.2	1.2	1.3	1.2	1.4	1.4	1.2	1.1	1.1
21. Total expenditure	:	:	:	:	:	:	:	46.7	47.3	46.7	46.9	46.5	45.9	45.8	45.6
22. Tax burden	:	:	:	:	:	40.6	39.9	39.3	39.3	39.1	39.5	40.1	40.1	39.9	39.8
23. Net lending (+) or net borrowing (-)	:	:	:	-1.9	-1.0	0.6	-1.4	-2.5	-3.1	-2.8	-2.4	-1.6	-1.1	-1.2	-1.1

Table 30C

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

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	:	:	:	7.6	5.1	1.8	4.4	1.9	5.7	4.9	6.6	6.3	4.3	4.6
2. Current taxes on income and wealth	:	:	:	7.2	8.8	1.0	-0.6	-1.3	4.8	7.1	9.8	6.6	4.1	4.5
3. Social contributions	:	:	:	4.8	5.7	3.4	3.4	3.2	3.8	3.8	4.8	4.4	3.7	4.1
4. Of which actual social contributions	:	:	:	4.9	5.7	3.4	3.2	3.5	4.0	3.8	4.9	4.5	3.6	4.0
5. Other current revenue	:	:	:	:	:	:	:	-2.5	3.6	6.3	5.9	4.2	3.4	3.6
6. Total current revenue	:	:	:	:	:	:	:	1.0	4.7	5.3	6.9	5.6	4.0	4.3
7. Government consumption expenditure	:	:	:	5.7	6.8	5.0	6.2	3.5	4.7	4.9	4.9	4.7	4.4	4.4
8. Of which compensation of employees	:	:	:	4.8	6.0	4.3	5.2	3.0	4.4	4.1	4.1	4.0	4.2	3.8
9. Collective consumption	:	:	:	5.9	6.5	4.4	4.7	2.9	4.8	3.8	4.0	4.6	4.4	4.4
10. Social transfers in kind	:	:	:	5.5	7.0	5.4	7.2	3.8	4.6	5.6	5.6	4.8	4.4	4.3
11. Social transfers other than in kind	:	:	:	3.8	4.3	4.3	5.7	3.0	4.0	3.5	3.5	3.8	4.2	3.9
12. Interest	:	:	:	-8.0	2.4	-0.8	-6.2	-3.4	-1.4	0.5	2.3	2.1	6.3	3.1
13. Subsidies	:	:	:	4.0	0.6	2.6	3.3	0.8	-1.5	1.3	6.2	4.0	2.1	3.4
14. Other current expenditure 1)	:	:	:	0.1	0.0	0.0	0.1	0.1	0.0	0.1	-0.1	0.0	0.0	0.0
15. Total current expenditure	:	:	:	3.9	5.5	4.0	5.0	2.7	3.9	4.2	4.2	4.4	4.1	4.1
16. Gross saving 1)	:	:	:	1.0	0.3	-0.6	-1.2	-0.7	0.3	0.4	1.1	0.5	-0.1	0.1
17. Capital transfers received	:	:	:	7.3	0.3	-7.1	18.7	66.3	-13.4	4.2	-12.1	3.3	-1.9	7.1
18. Total revenue	:	:	:	:	:	:	:	1.6	4.4	5.3	6.6	5.6	3.9	4.4
19. Gross fixed capital formation	:	:	:	6.9	4.5	7.4	1.8	6.4	3.8	-1.6	17.2	9.9	8.0	7.0
20. Other capital expenditure 1)	:	:	:	0.0	-1.2	1.3	0.0	0.0	-0.1	0.2	-0.1	-0.2	-0.1	0.0
21. Total expenditure	:	:	:	:	:	:	:	3.0	3.7	4.5	4.7	4.3	4.2	4.2
22. Tax burden	:	:	:	:	:	2.4	2.1	1.7	4.5	5.1	6.9	5.9	4.0	4.3
23. Net lending (+) or net borrowing (-) 1)	:	:	:	0.9	1.6	-2.0	-1.1	-0.6	0.3	0.3	0.8	0.6	-0.1	0.1

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	1.9	1.0	-0.6	1.4	2.5	3.1	2.8	2.4	1.6	1.1	1.2	1.1
2. Interest payments (% of GDP)	4.4	3.8	3.7	3.5	3.1	3.0	2.8	2.7	2.6	2.5	2.6	2.5
3. Implicit interest rate 2)	:	6.1	6.0	5.9	5.4	5.1	4.8	4.5	4.4	4.4	4.5	4.6
4. Nominal GDP growth rate	4.8	5.2	7.2	4.1	3.8	1.7	5.0	4.2	5.4	5.7	4.5	4.6
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	1.9	1.0	-0.6	1.4	2.5	3.1	2.8	2.4	1.6	1.1	1.2	1.1
6. Contribution of nominal GDP growth	:	-3.3	-4.4	-2.4	-2.2	-1.0	-2.9	-2.5	-3.2	-3.3	-2.6	-2.6
7. Stock-flow adjustment 3)	:	1.7	1.1	0.1	-0.9	-0.4	0.5	0.6	0.3	0.4	0.2	0.1
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-2.5	-2.9	-4.3	-2.1	-0.7	0.1	0.0	-0.3	-1.0	-1.5	-1.4	-1.4
9. Snow-ball effect	:	0.6	-0.8	1.0	1.0	2.0	-0.1	0.2	-0.6	-0.8	0.0	0.0
10. Stock-flow adjustment 3)	:	1.7	1.1	0.1	-0.9	-0.4	0.5	0.6	0.3	0.4	0.2	0.1
(% of GDP)												
11. Change in gross debt 5)	:	-0.6	-4.0	-0.9	-0.6	1.7	0.4	0.6	-1.3	-1.9	-1.2	-1.3
12. Level of gross debt (end of year)	66.3	65.6	61.6	60.7	60.1	61.8	62.1	62.7	61.4	59.5	58.3	57.0

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	896	958	1042	1123	1177	1195	1245	1268	1338	1392	1479	1564	1623	1692
2. Current taxes on income and wealth	898	968	1046	1127	1227	1235	1224	1208	1266	1352	1481	1570	1630	1700
3. Social contributions	1095	1131	1115	1166	1228	1264	1305	1350	1399	1443	1507	1568	1621	1683
4. Of which actual social contributions	1016	1050	1031	1079	1137	1170	1206	1252	1299	1339	1400	1456	1506	1563
5. Other current revenue	327	319	323	332	345	370	370	364	377	397	418	435	448	462
6. Total current revenue	3215	3376	3526	3747	3976	4064	4144	4190	4379	4585	4886	5137	5322	5538
7. Government consumption expenditure	1452	1497	1540	1629	1734	1813	1924	1989	2083	2171	2270	2372	2472	2577
8. Of which compensation of employees	795	822	834	875	924	959	1007	1038	1084	1122	1164	1205	1252	1297
9. Collective consumption	596	613	623	661	701	725	761	781	819	843	872	908	946	986
10. Social transfers in kind	856	884	916	968	1033	1089	1164	1208	1264	1328	1399	1464	1526	1591
11. Social transfers other than in kind	1199	1244	1265	1312	1365	1417	1496	1545	1604	1652	1705	1762	1828	1893
12. Interest	374	356	343	315	322	319	299	289	284	284	290	296	314	323
13. Subsidies	108	103	108	112	112	115	119	120	117	119	125	129	131	135
14. Other current expenditure	157	166	183	202	222	230	245	258	273	295	300	309	317	327
15. Total current expenditure	3290	3366	3437	3571	3756	3893	4084	4201	4362	4521	4691	4878	5062	5259
16. Gross saving	-75	10	88	177	221	171	60	-11	17	64	194	259	260	279
17. Capital transfers received	34	46	35	38	38	36	43	71	61	62	54	54	50	52
18. Total revenue	3250	3422	3561	3785	4015	4100	4187	4261	4440	4647	4940	5191	5372	5590
19. Gross fixed capital formation	172	165	175	188	198	209	210	225	233	224	260	283	303	320
20. Other capital expenditure	81	81	85	95	-13	109	112	121	118	149	151	136	132	134
21. Total expenditure	3543	3613	3697	3854	3941	4211	4406	4547	4712	4894	5103	5298	5497	5713
22. Tax burden	2875	3045	3182	3389	3606	3662	3729	3796	3959	4139	4414	4646	4815	5008
23. Net lending (+) or net borrowing (-)	-294	-191	-136	-69	74	-111	-219	-286	-273	-247	-163	-106	-125	-123

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

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	12.7	12.9	13.4	13.7	13.4	13.1	13.2	13.2	13.3	13.4	13.6	13.7	13.6	13.6
2. Current taxes on income and wealth	12.7	13.0	13.4	13.7	14.0	13.6	13.0	12.6	12.6	13.0	13.6	13.7	13.7	13.7
3. Social contributions	15.5	15.2	14.3	14.2	14.0	13.9	13.9	14.1	13.9	13.9	13.8	13.7	13.6	13.5
4. Of which actual social contributions	14.4	14.1	13.2	13.2	13.0	12.9	12.8	13.1	12.9	12.9	12.8	12.7	12.6	12.6
5. Other current revenue	4.6	4.3	4.1	4.0	3.9	4.1	3.9	3.8	3.8	3.8	3.8	3.8	3.8	3.7
6. Total current revenue	45.5	45.3	45.3	45.7	45.4	44.7	44.0	43.7	43.6	44.2	44.8	44.8	44.6	44.5
7. Government consumption expenditure	20.5	20.1	19.8	19.9	19.8	20.0	20.4	20.8	20.8	20.9	20.8	20.7	20.7	20.7
8. Of which compensation of employees	11.2	11.0	10.7	10.7	10.5	10.6	10.7	10.8	10.8	10.8	10.7	10.5	10.5	10.4
9. Collective consumption	8.4	8.2	8.0	8.1	8.0	8.0	8.1	8.2	8.2	8.1	8.0	7.9	7.9	7.9
10. Social transfers in kind	12.1	11.9	11.8	11.8	11.8	12.0	12.4	12.6	12.6	12.8	12.8	12.8	12.8	12.8
11. Social transfers other than in kind	17.0	16.7	16.2	16.0	15.6	15.6	15.9	16.1	16.0	15.9	15.6	15.4	15.3	15.2
12. Interest	5.3	4.8	4.4	3.8	3.7	3.5	3.2	3.0	2.8	2.7	2.7	2.6	2.6	2.6
13. Subsidies	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.1
14. Other current expenditure	2.2	2.2	2.3	2.5	2.5	2.5	2.6	2.7	2.7	2.8	2.8	2.7	2.7	2.6
15. Total current expenditure	46.5	45.2	44.1	43.5	42.9	42.8	43.4	43.9	43.5	43.5	43.1	42.6	42.5	42.3
16. Gross saving	-1.1	0.1	1.1	2.2	2.5	1.9	0.6	-0.1	0.2	0.6	1.8	2.3	2.2	2.2
17. Capital transfers received	0.5	0.6	0.4	0.5	0.4	0.4	0.5	0.7	0.6	0.6	0.5	0.5	0.4	0.4
18. Total revenue	45.9	45.9	45.7	46.2	45.8	45.1	44.5	44.5	44.3	44.8	45.3	45.3	45.1	44.9
19. Gross fixed capital formation	2.4	2.2	2.2	2.3	2.3	2.3	2.2	2.4	2.3	2.2	2.4	2.5	2.5	2.6
20. Other capital expenditure	1.1	1.1	1.1	1.2	-0.1	1.2	1.2	1.3	1.2	1.4	1.4	1.2	1.1	1.1
21. Total expenditure	50.1	48.5	47.5	47.0	45.0	46.3	46.8	47.5	47.0	47.1	46.8	46.2	46.1	45.9
22. Tax burden	40.6	40.9	40.9	41.3	41.2	40.3	39.6	39.6	39.5	39.9	40.5	40.5	40.4	40.3
23. Net lending (+) or net borrowing (-)	-4.1	-2.6	-1.8	-0.8	0.8	-1.2	-2.3	-3.0	-2.7	-2.4	-1.5	-0.9	-1.0	-1.0

Table 31C

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

EU-15

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Taxes on production and imports	6.9	6.9	8.8	7.7	4.8	1.5	4.2	1.9	5.5	4.1	6.2	5.8	3.8	4.3
2. Current taxes on income and wealth	8.8	7.8	8.0	7.8	8.8	0.7	-0.9	-1.3	4.8	6.8	9.5	6.0	3.8	4.3
3. Social contributions	5.9	3.3	-1.4	4.5	5.3	3.0	3.2	3.4	3.6	3.2	4.4	4.0	3.4	3.8
4. Of which actual social contributions	7.0	3.3	-1.8	4.6	5.4	3.0	3.0	3.8	3.8	3.1	4.5	4.0	3.4	3.8
5. Other current revenue	4.2	-2.3	1.0	2.8	4.1	7.2	0.0	-1.7	3.6	5.4	5.4	3.9	3.0	3.3
6. Total current revenue	6.8	5.0	4.4	6.3	6.1	2.2	2.0	1.1	4.5	4.7	6.6	5.1	3.6	4.0
7. Government consumption expenditure	5.2	3.2	2.8	5.8	6.5	4.6	6.1	3.4	4.7	4.2	4.6	4.5	4.2	4.2
8. Of which compensation of employees	5.6	3.4	1.5	4.8	5.6	3.8	5.0	3.1	4.4	3.6	3.7	3.5	3.9	3.6
9. Collective consumption	4.8	3.0	1.6	6.0	6.1	3.4	5.0	2.7	4.9	2.9	3.5	4.2	4.2	4.3
10. Social transfers in kind	5.5	3.3	3.6	5.6	6.8	5.4	6.9	3.8	4.6	5.1	5.3	4.7	4.3	4.2
11. Social transfers other than in kind	6.1	3.7	1.7	3.8	4.0	3.8	5.6	3.2	3.9	3.0	3.2	3.3	3.8	3.6
12. Interest	6.0	-4.6	-3.8	-8.0	2.3	-1.2	-6.3	-3.3	-1.7	0.1	2.2	2.0	6.1	2.8
13. Subsidies	0.3	-5.1	4.8	4.2	0.3	2.4	3.6	0.6	-2.3	1.3	5.4	2.9	1.9	2.9
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.1	-0.1	-0.1	0.0	0.0
15. Total current expenditure	5.6	2.3	2.1	3.9	5.2	3.7	4.9	2.9	3.8	3.6	3.8	4.0	3.8	3.9
16. Gross saving 1)	0.5	1.2	1.0	1.0	0.4	-0.6	-1.2	-0.8	0.3	0.4	1.2	0.5	-0.1	0.1
17. Capital transfers received	-4.0	34.1	-24.5	8.7	1.1	-6.0	19.3	66.1	-14.4	1.9	-13.6	0.9	-7.5	3.7
18. Total revenue	6.6	5.3	4.0	6.3	6.1	2.1	2.1	1.8	4.2	4.7	6.3	5.1	3.5	4.0
19. Gross fixed capital formation	-0.4	-3.9	5.5	8.0	4.8	5.8	0.6	7.2	3.2	-3.7	16.2	8.7	6.9	5.7
20. Other capital expenditure 1)	-0.4	0.0	0.0	0.1	-1.3	1.3	0.0	0.1	-0.1	0.3	0.0	-0.2	-0.1	0.0
21. Total expenditure	4.4	2.0	2.3	4.2	2.3	6.9	4.6	3.2	3.6	3.8	4.3	3.8	3.8	3.9
22. Tax burden	7.0	5.9	4.5	6.5	6.4	1.6	1.8	1.8	4.3	4.5	6.6	5.3	3.6	4.0
23. Net lending (+) or net borrowing (-) 1)	1.0	1.6	0.8	0.9	1.7	-2.1	-1.1	-0.7	0.3	0.3	0.9	0.6	-0.1	0.1

1) Changes in GDP ratios.



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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net borrowing (% of GDP) 1)	5.1	4.1	2.6	1.8	0.8	-0.8	1.2	2.3	3.0	2.7	2.4	1.5	0.9	1.0	1.0
2. Interest payments (% of GDP)	5.2	5.3	4.8	4.4	3.8	3.7	3.5	3.2	3.0	2.8	2.7	2.7	2.6	2.6	2.6
3. Implicit interest rate 2)	8.4	8.0	7.1	6.6	6.0	5.9	5.8	5.3	5.0	4.7	4.5	4.4	4.3	4.5	4.5
4. Nominal GDP growth rate	4.0	5.0	5.3	4.5	5.3	6.9	3.7	3.6	1.8	4.7	3.5	5.0	5.1	4.1	4.3
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.1	4.1	2.6	1.8	0.8	-0.8	1.2	2.3	3.0	2.7	2.4	1.5	0.9	1.0	1.0
6. Contribution of nominal GDP growth	-2.5	-3.3	-3.6	-3.0	-3.4	-4.3	-2.3	-2.2	-1.1	-2.8	-2.1	-3.0	-3.1	-2.4	-2.5
7. Stock-flow adjustment 3)	1.7	1.0	-0.7	-0.6	1.7	1.2	0.1	-0.8	-0.3	0.4	0.7	0.3	0.3	0.2	0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.1	-1.1	-2.2	-2.7	-3.0	-4.5	-2.3	-0.8	0.0	-0.1	-0.4	-1.2	-1.7	-1.6	-1.6
9. Snow-ball effect	2.7	2.0	1.2	1.4	0.4	-0.6	1.3	1.0	2.0	0.0	0.6	-0.4	-0.5	0.3	0.1
10. Stock-flow adjustment 3)	1.7	1.0	-0.7	-0.6	1.7	1.2	0.1	-0.8	-0.3	0.4	0.7	0.3	0.3	0.2	0.2
(% of GDP)															
11. Change in gross debt 5)	4.3	1.9	-1.7	-1.8	-0.9	-4.0	-0.9	-0.7	1.7	0.3	0.9	-1.2	-1.8	-1.2	-1.3
12. Level of gross debt (end of year)	69.5	71.4	69.6	67.8	66.9	62.9	62.0	61.3	63.0	63.3	64.2	63.0	61.1	59.9	58.6

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.