



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

SPRING 2008



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Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2007 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2008 - 2009 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2008.

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

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

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

PART I: TABLES BY COUNTRY

- | | | | |
|------------|------------------------|-------------------------------|-----------------------|
| 1. Belgium | 9. Luxembourg | 17. EA -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) | 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 2007 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2008 - 2009 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of spring 2008.

Nota bene

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

However, cross country comparisons and aggregations should continue to be based only on historical series established in ECU up to 1998 and their statistical continuation in EUR from 1999 onwards.

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

PART I

TABLES BY COUNTRY

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

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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	42.8	44.8	46.5
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	54.3	56.7	58.9
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	52.6	55.1	57.1
4. Of which actual social contributions	10.9	17.6	23.5	29.8	35.1	36.7	38.6	39.3	40.5	41.5	43.0	45.4	47.6	49.4
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	8.8	8.9	9.1
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	158.5	165.5	171.6
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	74.0	78.0	81.5
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	39.1	40.6	41.9
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	29.9	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	45.4	48.1	50.3
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	51.7	54.4	57.2
12. Interest	5.8	13.0	19.5	18.4	16.6	16.7	15.3	14.6	13.7	12.7	12.6	12.7	12.7	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	6.5	7.1	7.4
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	7.1	7.2	7.4
15. Total current expenditure	44.6	67.9	83.4	102.0	115.6	120.8	126.6	131.9	135.7	140.7	145.5	151.9	159.5	166.2
16. Gross saving	-3.6	-7.6	-7.5	-4.0	6.8	6.3	5.3	1.9	4.1	5.7	6.7	6.5	6.0	5.4
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	2.3	2.4	2.4
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	160.8	167.9	174.0
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	5.6	5.7	6.0
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	3.9	4.0	4.1
21. Total expenditure	49.7	73.1	87.6	107.9	123.4	127.0	133.2	140.3	142.2	156.0	153.4	161.4	169.2	176.2
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	147.0	153.7	159.4
23. Net lending (+) or net borrowing (-)	-8.4	-12.5	-11.1	-9.1	0.2	1.5	0.0	0.0	0.0	-6.9	1.1	-0.6	-1.3	-2.2

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	12.9	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	16.4	16.4	16.5
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	15.9	16.0	16.0
4. Of which actual social contributions	12.0	14.1	14.0	14.4	13.9	14.2	14.4	14.3	14.0	13.7	13.6	13.8	13.8	13.8
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	2.7	2.6	2.5
6. Total current revenue	45.1	48.1	45.2	47.2	48.6	49.1	49.3	48.7	48.3	48.5	48.1	48.0	48.0	48.0
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	22.4	22.6	22.8
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	11.8	11.8	11.7
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	8.7	8.7
10. Social transfers in kind	13.2	13.6	12.2	13.0	12.8	13.2	13.5	13.9	14.0	14.0	13.7	13.7	13.9	14.1
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	15.6	15.8	16.0
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	3.7	3.6
13. Subsidies	2.7	2.4	1.7	1.3	1.3	1.3	1.2	1.4	1.2	1.6	1.7	2.0	2.1	2.1
14. Other current expenditure	0.8	0.8	0.6	1.2	1.6	1.8	2.0	2.2	2.2	2.3	2.3	2.2	2.1	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	46.0	46.0	46.2	46.5
16. Gross saving	-4.0	-6.1	-4.5	-1.9	2.7	2.4	2.0	0.7	1.4	1.9	2.1	2.0	1.7	1.5
17. Capital transfers received	0.4	0.3	0.3	0.4	0.5	0.6	0.5	2.4	0.8	0.9	0.7	0.7	0.7	0.7
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	48.7	48.7	48.6
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	1.2	1.2	1.1
21. Total expenditure	54.7	58.3	52.1	51.9	49.0	49.1	49.8	51.1	49.1	51.7	48.4	48.8	49.0	49.3
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	44.5	44.5	44.6
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	0.3	-0.2	-0.4	-0.6

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	2.6	4.8	3.7
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	3.8	4.3	4.0
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	5.6	4.8	3.7
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	5.7	4.8	3.7
5. Other current revenue	21.7	3.6	15.2	4.2	8.2	16.2	0.3	0.9	-7.6	14.1	3.2	4.9	1.7	1.7
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	4.1	4.4	3.7
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	4.5	5.5	4.4
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	4.2	4.0	3.2
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	4.7	4.9	4.1
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	4.4	5.9	4.6
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	5.0	5.4	5.1
12. Interest	24.1	13.1	11.0	0.2	1.8	0.6	-8.3	-4.8	-6.4	-7.1	-0.8	0.6	0.1	0.1
13. Subsidies	0.3	-9.5	0.8	4.7	5.0	4.2	0.3	14.2	-7.3	39.6	12.1	17.6	8.8	4.4
14. Other current expenditure 1)	0.0	0.1	0.0	0.0	-0.1	0.2	0.2	0.2	0.1	0.0	0.1	-0.2	-0.1	0.0
15. Total current expenditure	9.9	5.8	6.3	3.2	3.5	4.4	4.8	4.2	2.9	3.7	3.4	4.4	5.0	4.2
16. Gross saving 1)	-1.8	0.4	0.7	0.3	0.6	-0.3	-0.4	-1.3	0.7	0.5	0.2	-0.1	-0.2	-0.2
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	2.0	1.9	1.9
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	4.1	4.4	3.7
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	4.8	2.8	3.8
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	0.4	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	5.2	4.9	4.2
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	4.0	4.6	3.7
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	-0.5	-0.2	-0.2

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	-0.3	0.2	0.4	0.6
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	3.7	3.6
3. Implicit interest rate 2)	:	7.0	6.3	6.2	6.1	6.1	6.2	5.6	5.3	5.0	4.7	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	4.4	4.4	3.7

(% 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	-0.3	0.2	0.4	0.6
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	-3.7	-3.6	-2.9
7. Stock-flow adjustment 3)	:	-2.1	-1.1	-1.5	0.3	0.3	2.3	0.4	-2.1	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	-3.7	-3.3	-2.9
9. Snow-ball effect	:	4.2	2.1	2.9	2.6	0.5	3.5	2.2	2.6	-0.4	0.4	-0.3	0.1	0.1	0.6
10. Stock-flow adjustment 3)	:	-2.1	-1.1	-1.5	0.3	0.3	2.3	0.4	-2.1	0.7	-0.5	0.7	0.2	0.2	0.2

(% of GDP)

11. Change in gross debt 5)	:	-2.4	-4.7	-5.2	-3.5	-5.8	-1.2	-3.1	-4.8	-4.4	-2.1	-3.9	-3.3	-2.9	-2.0
12. Level of gross debt (end of year)	125.6	129.8	122.3	117.1	113.6	107.8	106.5	103.4	98.6	94.2	92.1	88.2	84.9	81.9	79.9

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 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	304	310	321
2. Current taxes on income and wealth	171	211	210	222	237	254	230	227	226	221	228	250	271	273	280
3. Social contributions	258	356	368	372	375	378	384	391	396	397	397	401	401	405	415
4. Of which actual social contributions	244	336	347	351	354	357	362	367	372	373	373	377	376	380	390
5. Other current revenue	65	78	75	74	74	72	76	76	75	70	77	76	78	79	80
6. Total current revenue	661	854	867	893	929	949	937	944	953	949	967	1008	1054	1067	1096
7. Government consumption expenditure	293	372	371	376	387	392	400	412	417	416	422	426	436	452	468
8. Of which compensation of employees	135	164	163	164	166	166	166	169	169	170	168	168	168	174	179
9. Collective consumption	135	160	159	161	167	167	168	174	174	176	175	173	174	180	185
10. Social transfers in kind	158	212	212	215	220	225	232	238	242	240	247	253	262	273	283
11. Social transfers other than in kind	235	353	361	366	375	380	393	417	427	429	431	429	420	425	430
12. Interest	41	65	65	66	63	65	64	63	64	62	62	65	67	66	67
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	48	50	51
15. Total current expenditure	640	864	869	883	904	916	935	962	981	978	988	992	998	1021	1044
16. Gross saving	21	-10	-2	10	25	33	3	-18	-28	-29	-21	16	55	46	52
17. Capital transfers received	5	8	8	9	9	8	8	8	9	10	10	9	10	10	11
18. Total revenue	666	863	876	901	938	957	945	953	962	958	977	1017	1064	1077	1107
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	29	29	28
21. Total expenditure	710	925	926	944	967	930	1005	1031	1049	1042	1052	1054	1064	1088	1114
22. Tax burden	597	773	788	812	848	872	854	856	866	864	877	919	963	975	1003
23. Net lending (+) or net borrowing (-)	-44	-62	-51	-43	-29	27	-60	-78	-87	-84	-75	-37	0	-11	-6

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	12.5	12.3	12.4
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	10.8	10.8
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	16.1	16.0
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	15.1	15.0
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	3.1
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	42.4	42.3
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	18.0	18.1
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	6.9	6.9
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	7.2	7.1	7.2
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	10.8	10.8	10.9
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	17.3	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	2.8	2.6	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	2.0	2.0	2.0
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	40.3
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	2.3	1.8	2.0
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	42.8	42.7
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	1.1
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	43.9	43.3	43.0
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	39.7	38.7	38.7
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	0.0	-0.5	-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	8.4	1.9	3.6
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	8.3	0.8	2.8
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	-0.1	1.1	2.4
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	-0.3	1.2	2.5
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	1.9	1.1	1.7
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	4.5	1.2	2.8
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	2.4	3.8	3.5
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	0.4	3.3	3.1
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	1.0	3.2	3.1
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	3.4	4.1	3.8
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	-2.0	1.2	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	3.7	-2.0	2.0
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	0.9	2.2	1.1
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	0.0	0.0	0.0
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	2.3	2.3
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	1.6	-0.5	0.2
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	13.6	0.1	2.5
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	4.6	1.2	2.8
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	10.6	8.3	6.4
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	0.9	2.3	2.3
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	4.8	1.3	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	1.6	-0.5	0.2

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	0.0	0.5	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	2.8	2.6	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	4.3	4.2	4.2
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	3.8	2.9
(% of GDP)															
Budgetary constraint based on the deficit															
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	0.0	0.5	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	-2.4	-1.8
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	0.5	0.3	0.0	0.0
Budgetary constraint based on the primary deficit															
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	-2.2	-2.3
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	0.2	0.8
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	0.5	0.3	0.0	0.0
(% of GDP)															
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	-2.5	-1.9	-1.5
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	67.6	65.0	63.1	61.6

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 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	24.65	25.11	26.09	27.41
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	24.00	25.10	26.38
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	12.02	12.66	13.39
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	9.43	9.93	10.51
5. Other current revenue	1.56	1.95	2.25	2.46	2.56	2.90	3.16	3.41	3.62	3.85	3.93	4.33	4.85	5.08	5.31
6. Total current revenue	14.17	19.79	24.69	27.66	31.72	36.48	38.66	41.68	45.36	50.46	55.29	62.94	65.98	68.92	72.49
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	31.19	33.37	35.09
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	16.93	18.44	19.63	20.58
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	10.63	11.58	12.17
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	20.56	21.80	22.92
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	18.05	19.98	21.30
12. Interest	2.86	2.81	2.78	2.60	2.08	2.07	1.72	1.73	1.68	1.71	1.70	1.79	1.76	2.01	2.13
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	1.15	1.22	1.29
14. Other current expenditure	1.01	1.58	2.00	2.26	2.55	2.66	3.24	3.73	4.09	4.30	4.68	4.60	4.99	5.41	5.74
15. Total current expenditure	14.58	19.78	22.70	24.19	25.49	28.28	32.75	37.18	40.15	43.66	47.58	51.40	57.15	61.99	65.56
16. Gross saving	-0.41	0.01	2.00	3.47	6.23	8.19	5.91	4.49	5.21	6.80	7.71	11.54	8.83	6.94	6.92
17. Capital transfers received	0.53	0.96	1.21	1.22	1.47	1.47	1.46	1.57	1.84	1.90	2.00	2.04	2.13	2.03	1.93
18. Total revenue	14.70	20.75	25.90	28.88	33.20	37.95	40.13	43.25	47.20	52.36	57.29	64.98	68.11	70.95	74.42
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	7.77	8.75	9.16
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	2.64	2.85	3.08
21. Total expenditure	15.72	21.84	25.14	27.01	30.79	33.03	39.04	43.80	46.63	50.31	54.65	59.76	67.55	73.58	77.80
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	59.43	62.05	65.23
23. Net lending (+) or net borrowing (-)	-1.02	-1.09	0.76	1.86	2.41	4.92	1.08	-0.56	0.57	2.05	2.64	5.21	0.55	-2.63	-3.38

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	13.5	13.5	13.6
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	12.9	13.0	13.0
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	6.5	6.6	6.6
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	5.1	5.1	5.2
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	2.5	2.6	2.6	2.6
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	35.5	35.7	35.8
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	16.8	17.3	17.4
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	9.9	10.2	10.2
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	6.0	6.0
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	11.1	11.3	11.3
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	9.7	10.3	10.5
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	1.0	1.1
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	0.6	0.6	0.6
14. Other current expenditure	2.7	3.0	2.9	2.9	2.8	2.5	2.8	2.9	2.9	2.9	2.9	2.6	2.7	2.8	2.8
15. Total current expenditure	39.7	37.2	33.4	30.7	28.1	27.0	28.0	28.6	28.8	29.4	29.5	29.4	30.8	32.1	32.4
16. Gross saving	-1.1	0.0	2.9	4.4	6.9	7.8	5.1	3.5	3.7	4.6	4.8	6.6	4.8	3.6	3.4
17. Capital transfers received	1.4	1.8	1.8	1.6	1.6	1.4	1.2	1.2	1.3	1.3	1.2	1.2	1.1	1.0	1.0
18. Total revenue	40.0	39.1	38.1	36.7	36.6	36.3	34.3	33.2	33.9	35.3	35.5	37.2	36.7	36.7	36.8
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	4.2	4.5	4.5
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	1.4	1.5	1.5
21. Total expenditure	42.8	41.1	36.9	34.3	34.0	31.6	33.4	33.6	33.4	33.9	33.8	34.2	36.4	38.1	38.5
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	32.0	32.1	32.3
23. Net lending (+) or net borrowing (-)	-2.8	-2.0	1.1	2.4	2.7	4.7	0.9	-0.4	0.4	1.4	1.6	3.0	0.3	-1.4	-1.7

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

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

	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	13.2	1.9	3.9	5.0
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	4.2	4.6	5.1
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	10.0	5.3	5.8
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	11.1	5.3	5.8
5. Other current revenue	-4.2	10.7	4.3	9.1	4.2	13.1	9.1	8.0	6.1	6.3	2.1	10.4	12.0	4.6	4.6
6. Total current revenue	3.7	10.9	12.5	12.0	14.7	15.0	6.0	7.8	8.8	11.2	9.6	13.8	4.8	4.5	5.2
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	11.7	7.0	5.2
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	12.5	8.9	6.5	4.8
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	9.8	8.9	5.2
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	12.7	6.0	5.2
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	11.5	10.7	6.6
12. Interest	-0.7	-6.0	5.3	-6.6	-19.9	-0.8	-16.8	0.5	-2.9	1.9	-0.8	5.5	-1.5	13.9	6.3
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	26.5	5.5	5.9
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	0.0	-0.3	0.1	0.1	0.0
15. Total current expenditure	4.8	5.5	8.7	6.6	5.4	11.0	15.8	13.5	8.0	8.7	9.0	8.0	11.2	8.5	5.8
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	1.8	-1.9	-1.2	-0.2
17. Capital transfers received	52.9	1.2	24.3	0.9	20.6	-0.1	-0.6	7.2	17.3	3.2	5.4	1.9	4.6	-4.8	-4.8
18. Total revenue	5.2	10.4	13.0	11.5	15.0	14.3	5.7	7.8	9.1	10.9	9.4	13.4	4.8	4.2	4.9
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	3.9	16.9	19.6	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	0.4	0.1	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	8.6	9.3	13.0	8.9	5.7
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	4.5	4.4	5.1
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	0.3	1.4	-2.7	-1.7	-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	-1.4	-1.6	-3.0	-0.3	1.4	1.7
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	1.0	1.1
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	4.0	4.3	4.1
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	6.3	4.0	4.7

(% 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	-1.4	-1.6	-3.0	-0.3	1.4	1.7
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	-1.5	-1.0	-1.2
7. Stock-flow adjustment 3)	:	0.6	2.2	0.3	4.7	0.9	2.6	-0.1	1.4	1.7	1.9	2.7	2.1	1.1	1.5

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	-2.7	-4.0	-1.2	0.3	0.6
9. Snow-ball effect	:	-4.9	-5.8	-5.3	-4.7	-4.4	-2.5	-2.3	-0.9	-0.8	-1.3	-1.0	-0.5	0.1	-0.1
10. Stock-flow adjustment 3)	:	0.6	2.2	0.3	4.7	0.9	2.6	-0.1	1.4	1.7	1.9	2.7	2.1	1.1	1.5

(% 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	0.3	1.5	2.0
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	25.4	26.9	28.8

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 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	27.6	30.7	32.9
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	18.3	20.3	21.7
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	28.0	31.6	34.4	36.7
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	23.5	26.2	29.0	31.0
5. Other current revenue	1.3	4.6	5.8	5.6	5.7	6.0	7.3	6.2	6.4	6.4	6.6	7.7	8.6	8.4	9.0
6. Total current revenue	13.1	31.4	40.2	45.2	49.3	54.6	57.7	61.1	64.3	67.5	72.1	78.3	86.0	93.9	100.2
7. Government consumption expenditure	5.9	12.3	14.9	16.2	18.3	24.3	25.4	28.7	29.4	31.7	33.0	34.2	38.1	41.0	43.9
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	23.4	25.3	27.4	29.3
9. Collective consumption	4.0	7.6	8.7	9.7	11.6	16.2	17.0	19.2	18.5	19.8	19.4	19.7	22.7	24.1	25.8
10. Social transfers in kind	1.9	4.7	6.1	6.6	6.8	8.1	8.4	9.4	10.9	11.9	13.6	14.5	15.4	16.8	18.1
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	35.2	39.7	43.9	46.9
12. Interest	3.9	10.2	10.3	9.8	9.4	10.0	9.5	8.6	8.5	9.2	8.7	8.7	9.3	9.7	10.2
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	0.3	0.2	0.3
14. Other current expenditure	0.7	2.0	2.3	2.6	2.7	0.2	0.3	0.4	1.6	2.6	2.5	2.0	2.6	0.1	0.0
15. Total current expenditure	16.7	36.9	42.8	45.5	48.5	54.8	57.9	62.1	67.0	72.5	76.3	80.5	89.9	94.8	101.3
16. Gross saving	-3.6	-5.5	-2.6	-0.3	0.8	-0.2	-0.2	-1.0	-2.7	-5.1	-4.2	-2.2	-3.9	-1.0	-1.2
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	6.0	5.5	5.9
18. Total revenue	13.5	32.7	42.3	47.8	51.9	58.5	59.8	63.0	67.3	70.6	75.1	84.2	92.1	99.3	106.0
19. Gross fixed capital formation	1.1	2.5	3.3	3.8	3.9	5.0	5.2	5.3	6.2	6.8	5.9	6.6	6.9	7.4	7.9
20. Other capital expenditure	1.9	1.4	2.7	3.1	3.3	3.8	3.3	3.1	3.7	4.9	3.2	2.8	1.8	2.0	2.1
21. Total expenditure	19.6	40.8	48.8	52.3	55.8	63.6	66.4	70.5	76.9	84.3	85.3	89.9	98.6	104.2	111.4
22. Tax burden	11.2	26.1	33.3	38.4	42.0	47.1	48.7	52.7	55.3	58.0	62.3	66.9	73.3	81.3	86.9
23. Net lending (+) or net borrowing (-)	-6.1	-8.1	-6.4	-4.5	-3.9	-5.0	-6.5	-7.5	-9.6	-13.7	-10.2	-5.6	-6.5	-4.9	-5.3

Table 4B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Greece****(percentage of GDP at current market prices (excessive deficit procedure))**

	1990	1995	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	13.3	12.8	12.1	11.7	11.5	12.0	12.1	12.5	12.5
2. Current taxes on income and wealth	5.0	6.8	7.1	8.7	9.0	9.7	8.6	8.5	7.9	8.0	8.4	7.9	8.0	8.2	8.2
3. Social contributions	10.6	11.5	12.1	12.4	12.5	12.5	12.6	13.5	13.9	13.3	13.1	13.1	13.8	14.0	14.0
4. Of which actual social contributions	8.2	9.6	10.2	10.5	10.4	10.5	10.6	11.5	11.8	11.2	11.0	11.0	11.5	11.8	11.8
5. Other current revenue	3.1	5.2	5.5	4.8	4.6	4.4	5.0	4.0	3.7	3.4	3.3	3.6	3.7	3.4	3.4
6. Total current revenue	30.5	35.9	37.7	39.0	39.9	40.1	39.4	38.8	37.6	36.4	36.3	36.6	37.6	38.2	38.1
7. Government consumption expenditure	13.7	14.0	13.9	14.0	14.9	17.8	17.4	18.2	17.2	17.1	16.6	16.0	16.6	16.7	16.7
8. Of which compensation of employees	11.4	10.3	10.6	10.6	10.7	10.5	10.4	11.0	10.8	11.4	11.3	10.9	11.1	11.2	11.2
9. Collective consumption	9.3	8.6	8.2	8.3	9.4	11.9	11.6	12.2	10.8	10.7	9.8	9.2	9.9	9.8	9.8
10. Social transfers in kind	4.4	5.4	5.7	5.7	5.5	5.9	5.8	6.0	6.3	6.4	6.8	6.8	6.7	6.9	6.9
11. Social transfers other than in kind	13.3	13.8	14.2	14.4	14.4	14.8	15.4	15.3	16.0	15.6	16.0	16.5	17.3	17.9	17.9
12. Interest	9.1	11.6	9.7	8.5	7.6	7.3	6.5	5.5	4.9	5.0	4.4	4.1	4.1	3.9	3.9
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	0.1	0.2	0.3	0.9	1.4	1.2	0.9	1.1	0.0	0.0
15. Total current expenditure	39.0	42.1	40.2	39.3	39.3	40.2	39.6	39.4	39.1	39.2	38.4	37.6	39.3	38.6	38.6
16. Gross saving	-8.5	-6.2	-2.4	-0.3	0.6	-0.1	-0.1	-0.6	-1.5	-2.7	-2.1	-1.0	-1.7	-0.4	-0.4
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	2.6	2.2	2.2
18. Total revenue	31.5	37.3	39.7	41.2	42.1	43.0	40.9	40.0	39.3	38.1	37.8	39.4	40.2	40.4	40.4
19. Gross fixed capital formation	2.5	2.9	3.1	3.2	3.2	3.6	3.6	3.3	3.6	3.7	3.0	3.1	3.0	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	0.8	0.8	0.8
21. Total expenditure	45.8	46.6	45.8	45.1	45.2	46.6	45.4	44.7	44.9	45.5	43.0	42.0	43.1	42.4	42.4
22. Tax burden	26.2	29.8	31.3	33.2	34.0	34.6	33.3	33.4	32.3	31.3	31.3	31.3	32.0	33.1	33.1
23. Net lending (+) or net borrowing (-)	-14.3	-9.3	-6.0	-3.9	-3.1	-3.7	-4.5	-4.7	-5.6	-7.4	-5.1	-2.6	-2.8	-2.0	-2.0

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

	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	4.2	5.3	12.2	7.9	11.4	6.9
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	7.9	10.6	6.9
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	7.4	12.6	9.0	6.5
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	7.1	11.8	10.6	7.0
5. Other current revenue	4.8	6.8	19.5	-4.1	2.1	4.0	23.3	-15.0	2.1	-0.2	3.2	17.8	10.9	-1.4	6.6
6. Total current revenue	12.8	10.7	15.7	12.4	9.1	10.8	5.6	6.0	5.3	4.9	6.8	8.7	9.9	9.1	6.7
7. Government consumption expenditure	25.1	4.2	16.5	9.2	13.0	32.3	4.8	12.7	2.6	7.8	4.2	3.7	11.2	7.6	7.2
8. Of which compensation of employees	19.1	4.3	19.7	9.1	7.7	7.8	6.4	14.0	6.9	14.6	5.7	4.4	8.2	8.4	7.0
9. Collective consumption	30.6	-0.7	16.5	10.7	19.9	39.5	5.0	13.3	-3.7	7.0	-1.9	1.5	14.8	6.5	7.1
10. Social transfers in kind	17.2	12.0	16.4	7.1	2.9	19.9	4.3	11.4	15.5	9.2	14.4	6.9	6.2	9.3	7.3
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	10.8	12.5	10.6	6.9
12. Interest	2.7	3.4	-2.1	-4.8	-3.9	5.9	-5.0	-9.1	-1.9	8.5	-5.3	0.4	6.3	4.0	6.0
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	0.4	-12.5	7.1
14. Other current expenditure 1)	-0.1	-0.1	0.0	0.1	-0.1	-2.1	0.1	0.1	0.6	0.5	-0.1	-0.3	0.2	-1.1	0.0
15. Total current expenditure	13.5	6.8	8.7	6.3	6.7	12.8	5.7	7.3	7.8	8.3	5.1	5.6	11.7	5.5	6.9
16. Gross saving 1)	-0.3	1.4	2.4	2.2	0.9	-0.7	0.0	-0.5	-0.9	-1.2	0.6	1.1	-0.7	1.3	0.0
17. Capital transfers received	7.3	49.8	12.2	21.4	1.8	49.4	-45.5	-10.5	53.6	4.8	-1.1	92.7	2.5	-9.2	6.9
18. Total revenue	12.6	12.2	15.5	12.9	8.7	12.7	2.2	5.4	6.7	4.9	6.5	12.1	9.3	7.9	6.8
19. Gross fixed capital formation	20.1	9.9	18.7	13.5	5.1	25.6	5.4	0.7	18.2	9.8	-13.2	11.3	4.2	7.3	7.7
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	-1.0	-0.3	-0.5	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	9.6	1.3	5.3	9.7	5.7	6.9
22. Tax burden	14.9	11.0	15.0	15.4	9.3	12.1	3.3	8.3	4.9	4.8	7.4	7.4	9.7	10.8	6.9
23. Net lending (+) or net borrowing (-) 1)	-0.8	2.5	0.8	2.1	0.8	-0.6	-0.8	-0.3	-0.9	-1.8	2.2	2.5	-0.2	0.9	-0.1

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	4.5	4.7	5.6	7.4	5.1	2.6	2.8	2.0	2.0
2. Interest payments (% of GDP)	9.1	11.6	9.7	8.5	7.6	7.3	6.5	5.5	4.9	5.0	4.4	4.1	4.1	3.9	3.9
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	4.5	4.6	4.5	4.5
4. Nominal GDP growth rate	20.7	12.1	10.7	8.8	6.5	10.4	7.3	7.7	8.7	8.2	7.2	7.7	7.0	7.3	6.9
(% 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	4.5	4.7	5.6	7.4	5.1	2.6	2.8	2.0	2.0
6. Contribution of nominal GDP growth	:	-10.6	-9.8	-8.4	-6.3	-9.6	-6.9	-7.4	-8.0	-7.4	-6.6	-7.0	-6.2	-6.4	-6.0
7. Stock-flow adjustment 3)	:	2.1	6.2	3.0	3.1	5.3	3.7	0.5	-0.5	0.7	0.9	1.7	2.5	2.4	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	0.8	-1.4	-1.2	-2.0	-1.9
9. Snow-ball effect	:	1.0	-0.1	0.1	1.4	-2.3	-0.5	-1.9	-3.1	-2.4	-2.3	-3.0	-2.2	-2.5	-2.1
10. Stock-flow adjustment 3)	:	2.1	6.2	3.0	3.1	5.3	3.7	0.5	-0.5	0.7	0.9	1.7	2.5	2.4	1.8
(% of GDP)															
11. Change in gross debt 5)	:	0.7	2.5	-1.5	-0.1	-0.7	1.2	-2.2	-2.9	0.7	-0.6	-2.7	-0.8	-2.1	-2.2
12. Level of gross debt (end of year)	72.6	99.2	104.1	102.6	102.5	101.8	103.0	100.8	97.9	98.6	98.0	95.3	94.5	92.4	90.2

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 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	123.5	127.0	130.8
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	135.4	136.7	141.9
3. Social contributions	61.2	64.7	68.8	74.0	81.1	88.4	94.5	101.8	109.1	117.4	127.1	136.2	143.7	149.6
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	127.7	134.7	140.2
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	30.7	32.4	34.2
6. Total current revenue	175.3	187.9	200.8	218.6	236.7	254.3	275.1	293.5	316.9	351.1	390.0	425.7	439.8	456.5
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	192.7	208.7	223.2
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	107.4	114.6	119.7
9. Collective consumption	36.5	38.0	40.0	42.2	46.3	50.3	53.2	57.8	63.0	67.9	74.0	80.9	87.0	93.5
10. Social transfers in kind	48.7	50.1	53.4	57.5	62.1	65.9	72.2	78.1	86.7	95.9	104.0	111.8	121.8	129.7
11. Social transfers other than in kind	63.8	65.7	67.5	70.3	75.5	79.8	86.2	91.5	98.6	105.5	112.7	122.3	133.5	143.0
12. Interest	24.8	23.6	22.7	20.3	20.3	20.6	19.6	18.4	17.1	16.3	16.1	16.7	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	11.0	11.3	11.6
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	10.9	9.9	4.8
15. Total current expenditure	181.5	186.3	195.1	203.3	217.6	230.1	246.6	262.6	282.8	304.7	328.1	353.5	380.5	400.3
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	72.2	59.3	56.2
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	4.3	3.7	3.1
18. Total revenue	181.7	192.7	204.2	222.9	240.3	258.5	280.1	298.9	324.0	358.3	396.3	430.1	443.5	459.6
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	39.5	41.6	43.8
20. Other capital expenditure	8.4	7.8	8.6	8.5	9.0	10.2	11.0	9.8	15.7	12.5	13.7	13.9	14.3	15.0
21. Total expenditure	204.7	209.7	221.5	231.1	246.4	262.9	283.4	300.5	326.9	349.5	378.7	406.9	436.5	459.1
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	389.7	400.8	414.6
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	17.5	23.1	7.0	0.5

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	11.8	11.5	11.4
2. Current taxes on income and wealth	10.1	10.3	10.0	10.0	10.2	10.0	10.4	10.1	10.2	10.9	11.7	12.9	12.4	12.4
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	13.0	13.1	13.1
4. Of which actual social contributions	12.0	12.0	11.9	11.9	12.0	12.2	12.1	12.2	12.2	12.1	12.1	12.2	12.2	12.3
5. Other current revenue	4.0	3.9	3.6	3.5	3.2	3.4	3.1	2.9	2.7	2.6	2.8	2.9	2.9	3.0
6. Total current revenue	37.0	37.3	37.2	37.7	37.6	37.4	37.7	37.5	37.7	38.6	39.8	40.6	40.0	40.0
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	18.4	19.0	19.5
8. Of which compensation of employees	11.2	10.8	10.6	10.5	10.3	10.1	10.0	10.1	10.1	10.0	10.0	10.2	10.4	10.5
9. Collective consumption	7.7	7.5	7.4	7.3	7.3	7.4	7.3	7.4	7.5	7.5	7.5	7.7	7.9	8.2
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	10.7	11.1	11.4
11. Social transfers other than in kind	13.5	13.0	12.5	12.1	12.0	11.7	11.8	11.7	11.7	11.6	11.5	11.6	12.1	12.5
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	1.0	1.0	1.0
14. Other current expenditure	0.7	0.9	1.0	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.0	0.9	0.4
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	33.7	34.6	35.0
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	6.9	5.4	4.9
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	0.4	0.3	0.3
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	41.0	40.3	40.2
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	3.8	3.8	3.8
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	1.3	1.3	1.3
21. Total expenditure	43.2	41.6	41.1	39.9	39.1	38.6	38.9	38.4	38.9	38.5	38.6	38.8	39.7	40.2
22. Tax burden	33.1	33.2	33.0	33.6	33.9	33.5	33.9	33.9	34.5	35.6	36.5	37.1	36.4	36.3
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	2.2	0.6	0.0

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	1.8	2.8	3.0
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	18.3	1.0	3.8
3. Social contributions	7.6	5.9	6.2	7.6	9.7	8.9	7.0	7.7	7.1	7.7	8.2	7.2	5.5	4.1
4. Of which actual social contributions	7.7	6.2	6.3	7.7	9.8	9.2	6.9	7.8	7.0	7.7	8.3	7.1	5.5	4.1
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	12.6	5.6	5.6
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	9.2	3.3	3.8
7. Government consumption expenditure	5.4	3.3	6.1	6.7	8.8	7.2	7.9	8.4	10.2	9.3	8.7	8.3	8.3	6.9
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	9.0	6.7	4.5
9. Collective consumption	3.9	3.9	5.5	5.3	9.8	8.8	5.8	8.6	9.1	7.6	9.1	9.3	7.5	7.5
10. Social transfers in kind	6.6	2.9	6.5	7.7	8.1	6.1	9.6	8.2	11.0	10.6	8.4	7.6	8.9	6.5
11. Social transfers other than in kind	5.0	3.0	2.8	4.3	7.3	5.8	8.0	6.2	7.7	7.0	6.9	8.5	9.2	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	3.4	2.0	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	12.0	2.7	2.7
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	-0.1	-0.1	-0.5
15. Total current expenditure	5.5	2.6	4.8	4.2	7.1	5.7	7.2	6.5	7.7	7.7	7.7	7.7	7.6	5.2
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	0.6	-1.5	-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	-31.2	-14.8	-15.7
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	8.5	3.1	3.6
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	7.1	5.4	5.3
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	-0.1	0.0	0.0
21. Total expenditure	3.0	2.4	5.6	4.3	6.6	6.7	7.8	6.0	8.8	6.9	8.4	7.4	7.3	5.2
22. Tax burden	7.1	6.8	6.5	9.4	9.7	6.6	8.5	7.4	9.3	11.5	10.6	8.9	2.8	3.4
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	0.8	0.4	-1.6	-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	-2.2	-0.6	0.0	
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	4.3	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	4.8	3.8	
(% of GDP)																
Budgetary constraint based on the deficit																
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	-2.2	-0.6	0.0	
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	-1.7	-1.3	
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	1.3	1.4	1.3	
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	:	1.4	-1.3	-1.0	-2.1	-2.2	-2.4	-2.2	-2.1	-1.7	-2.8	-3.4	-3.8	-2.2	-1.6	
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	-0.1	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	1.3	1.4	1.3	
(% of GDP)																
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	-3.5	-0.9	0.0	
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	36.2	35.3	35.2

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

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

3) Line 7 = line 10.

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

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

Table 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	275	285	295	305
2. Current taxes on income and wealth	33	59	81	96	173	182	175	174	184	195	212	217	224	229
3. Social contributions	85	151	207	243	258	268	278	290	299	312	328	341	353	366
4. Of which actual social contributions	77	138	191	222	232	241	250	261	269	281	296	308	319	330
5. Other current revenue	19	38	49	62	68	74	75	72	77	81	86	91	92	95
6. Total current revenue	203	362	486	583	718	745	760	775	814	853	901	934	965	995
7. Government consumption expenditure	95	172	224	283	330	341	362	378	394	409	423	438	454	468
8. Of which compensation of employees	57	101	127	162	192	199	208	216	221	228	235	243	251	258
9. Collective consumption	38	70	88	107	124	126	130	133	139	143	147	153	158	163
10. Social transfers in kind	57	102	136	176	206	216	232	245	255	266	276	285	295	305
11. Social transfers other than in kind	68	129	169	214	247	255	269	280	292	305	318	329	343	358
12. Interest	5	19	28	41	42	46	45	45	45	45	45	51	54	55
13. Subsidies	9	18	18	19	21	23	26	26	25	24	25	26	27	28
14. Other current expenditure	8	17	23	36	47	49	54	59	60	65	66	69	72	73
15. Total current expenditure	185	355	463	593	687	715	756	787	816	848	878	914	949	983
16. Gross saving	18	7	23	-10	31	31	4	-12	-2	5	23	20	15	13
17. Capital transfers received	0	0	0	2	5	3	6	8	9	17	8	6	7	7
18. Total revenue	203	363	486	585	723	749	766	784	823	870	909	940	971	1002
19. Gross fixed capital formation	14	23	36	38	44	45	45	49	52	57	58	62	64	66
20. Other capital expenditure	4	7	13	19	12	12	14	13	15	16	15	15	15	15
21. Total expenditure	203	385	511	650	744	772	815	849	882	921	952	991	1028	1064
22. Tax burden	178	316	429	510	636	656	668	684	717	753	793	819	848	875
23. Net lending (+) or net borrowing (-)	0	-23	-25	-65	-21	-23	-49	-65	-60	-50	-43	-50	-57	-61

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	15.4	15.2	15.1	15.1	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	11.7	11.5	11.4	11.3
3. Social contributions	19.1	20.3	20.0	20.3	17.9	17.9	18.0	18.2	18.0	18.1	18.2	18.1	18.1	18.1
4. Of which actual social contributions	17.4	18.6	18.5	18.6	16.1	16.1	16.2	16.4	16.2	16.3	16.4	16.3	16.3	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	4.9	4.7	4.7
6. Total current revenue	45.6	48.7	47.0	48.8	49.8	49.8	49.1	48.6	49.0	49.4	49.9	49.6	49.3	49.2
7. Government consumption expenditure	21.4	23.1	21.7	23.7	22.9	22.8	23.4	23.7	23.7	23.7	23.4	23.3	23.2	23.1
8. Of which compensation of employees	12.8	13.5	12.3	13.6	13.3	13.3	13.5	13.5	13.3	13.2	13.0	12.9	12.8	12.7
9. Collective consumption	8.6	9.4	8.6	9.0	8.6	8.4	8.4	8.3	8.4	8.3	8.1	8.1	8.1	8.1
10. Social transfers in kind	12.8	13.7	13.2	14.7	14.3	14.4	15.0	15.4	15.4	15.4	15.3	15.2	15.1	15.1
11. Social transfers other than in kind	15.2	17.3	16.4	17.9	17.1	17.1	17.3	17.5	17.6	17.7	17.6	17.5	17.5	17.7
12. Interest	1.2	2.5	2.7	3.5	2.9	3.0	2.9	2.8	2.7	2.6	2.5	2.7	2.8	2.7
13. Subsidies	2.0	2.5	1.8	1.6	1.5	1.6	1.7	1.6	1.5	1.4	1.4	1.4	1.4	1.4
14. Other current expenditure	1.8	2.3	2.2	3.0	3.3	3.3	3.5	3.7	3.6	3.7	3.7	3.7	3.7	3.6
15. Total current expenditure	41.6	47.7	44.8	49.7	47.7	47.7	48.8	49.4	49.2	49.1	48.6	48.5	48.5	48.5
16. Gross saving	4.0	1.0	2.2	-0.9	2.1	2.0	0.3	-0.7	-0.1	0.3	1.3	1.1	0.8	0.6
17. Capital transfers received	0.0	0.0	0.0	0.2	0.3	0.2	0.4	0.5	0.5	1.0	0.4	0.3	0.3	0.3
18. Total revenue	45.6	48.8	47.0	49.0	50.2	50.0	49.5	49.2	49.6	50.4	50.3	49.9	49.6	49.5
19. Gross fixed capital formation	3.1	3.2	3.4	3.2	3.1	3.0	2.9	3.1	3.1	3.3	3.2	3.3	3.2	3.2
20. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.8	0.9	0.8	0.9	0.9	0.8	0.8	0.8	0.8
21. Total expenditure	45.7	51.8	49.5	54.4	51.6	51.6	52.6	53.3	53.2	53.3	52.7	52.6	52.5	52.5
22. Tax burden	40.1	42.5	41.6	42.7	44.1	43.8	43.1	42.9	43.2	43.6	43.9	43.5	43.3	43.2
23. Net lending (+) or net borrowing (-)	-0.1	-3.0	-2.4	-5.5	-1.5	-1.5	-3.1	-4.1	-3.6	-2.9	-2.4	-2.7	-2.9	-3.0

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	3.7	3.4	3.5	3.4
2. Current taxes on income and wealth	20.8	5.3	8.1	3.3	5.8	5.0	-3.7	-0.5	5.8	5.6	8.7	2.5	3.3	2.4
3. Social contributions	16.1	7.0	6.0	3.0	4.0	3.9	3.8	4.3	3.1	4.4	5.1	3.9	3.7	3.5
4. Of which actual social contributions	16.1	6.9	6.0	3.0	4.0	4.0	3.8	4.2	3.1	4.5	5.4	3.9	3.7	3.5
5. Other current revenue	19.3	11.7	5.7	7.5	8.3	9.0	1.9	-4.0	5.7	5.3	7.0	6.0	1.0	3.2
6. Total current revenue	15.7	7.4	6.1	4.1	4.0	3.8	2.0	2.0	5.0	4.8	5.7	3.6	3.3	3.2
7. Government consumption expenditure	16.6	7.4	5.8	3.2	4.2	3.4	6.1	4.5	4.1	3.8	3.4	3.6	3.5	3.2
8. Of which compensation of employees	15.7	6.9	5.6	4.7	3.8	3.6	4.7	3.4	2.4	3.4	2.8	3.6	3.1	2.8
9. Collective consumption	17.2	7.6	4.0	0.2	3.2	1.4	3.7	2.2	4.4	2.9	2.8	3.9	3.9	3.0
10. Social transfers in kind	16.2	7.3	7.0	5.1	4.8	4.6	7.6	5.8	3.9	4.2	3.7	3.5	3.4	3.3
11. Social transfers other than in kind	15.8	8.5	6.3	3.1	2.3	3.4	5.2	4.1	4.4	4.4	4.4	3.4	4.2	4.5
12. Interest	21.7	16.1	14.4	7.2	1.6	8.9	-0.1	-1.4	1.3	-0.3	0.0	13.5	5.0	2.2
13. Subsidies	11.5	0.6	2.0	0.9	2.2	9.6	11.5	-0.7	-3.9	-1.2	4.2	2.8	3.8	2.0
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	0.0	0.0	0.0
15. Total current expenditure	16.0	8.1	6.4	3.9	3.7	4.0	5.8	4.1	3.7	3.9	3.6	4.1	3.9	3.5
16. Gross saving 1)	0.0	-0.3	-0.1	0.1	0.1	-0.1	-1.8	-1.0	0.6	0.4	1.0	-0.2	-0.3	-0.2
17. Capital transfers received	-106.1	-112.8	-93.4	-9.9	13.7	-27.3	77.4	37.1	2.8	98.9	-54.9	-17.4	4.0	3.9
18. Total revenue	16.2	7.9	5.6	4.0	4.1	3.6	2.3	2.3	5.0	5.8	4.5	3.4	3.3	3.2
19. Gross fixed capital formation	17.1	12.4	5.6	-3.6	10.8	1.4	0.6	8.1	5.3	10.4	2.2	6.1	2.8	3.1
20. Other capital expenditure 1)	-0.1	0.1	0.3	0.3	-0.3	0.0	0.1	-0.1	0.1	0.0	-0.1	-0.1	0.0	0.0
21. Total expenditure	15.9	8.5	6.9	4.0	3.5	3.8	5.6	4.2	3.9	4.3	3.4	4.1	3.8	3.5
22. Tax burden	15.6	7.3	5.5	3.7	3.5	3.1	1.8	2.5	4.8	5.0	5.3	3.2	3.6	3.2
23. Net lending (+) or net borrowing (-) 1)	0.1	-0.3	-0.6	0.0	0.3	-0.1	-1.6	-1.0	0.5	0.7	0.6	-0.3	-0.2	-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	2.4	2.7	2.9	3.0
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	2.7	2.8	2.7
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	4.5	4.5	4.4
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	4.0	4.7	4.2	4.0	3.4
(% 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	2.4	2.7	2.9	3.0
6. Contribution of nominal GDP growth	:	-1.6	-1.8	-2.5	-1.9	-3.0	-2.1	-1.9	-1.7	-2.5	-2.5	-3.0	-2.6	-2.4	-2.1
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	-2.1	0.5	-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	-0.2	-0.1	0.1	0.3
9. Snow-ball effect	:	1.8	1.6	0.8	1.1	-0.1	0.9	1.1	1.1	0.3	0.2	-0.5	0.2	0.3	0.7
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	-2.1	0.5	-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	1.5	-2.7	0.6	0.2	0.7
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	66.4	63.6	64.2	64.4	65.1

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	195.5	202.7	220.2	225.9	231.2	239.3
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	184.0	179.6	178.7	185.4	189.8	213.3	233.7	239.6	243.7
3. Social contributions	28.0	58.1	98.5	136.1	148.0	153.8	161.3	168.8	176.0	183.4	189.7	204.8	213.7	220.0
4. Of which actual social contributions	25.4	51.3	88.1	120.2	144.1	149.8	157.5	165.0	172.4	180.0	186.1	200.9	209.6	215.9
5. Other current revenue	4.7	11.5	20.9	34.5	39.8	42.6	43.1	41.4	45.8	43.5	45.0	47.3	48.2	49.5
6. Total current revenue	68.3	159.7	289.2	419.3	534.7	557.4	569.1	575.6	602.6	619.5	668.1	711.6	732.6	752.6
7. Government consumption expenditure	34.4	80.3	141.2	170.2	219.7	236.9	248.8	262.9	276.2	290.8	299.1	304.0	319.8	329.9
8. Of which compensation of employees	21.8	48.9	85.6	103.9	124.3	131.6	137.6	144.7	149.9	156.5	162.9	164.6	174.6	178.1
9. Collective consumption	:	:	56.9	71.9	90.8	96.7	102.0	110.1	116.2	120.9	122.0	123.1	129.5	133.6
10. Social transfers in kind	:	:	84.3	98.2	129.0	140.2	146.8	152.9	160.0	169.9	177.0	180.8	190.3	196.3
11. Social transfers other than in kind	25.0	63.6	105.4	154.3	195.4	202.3	214.1	224.5	234.7	242.3	252.1	265.3	278.0	285.9
12. Interest	9.0	36.2	70.7	109.8	75.6	78.8	71.5	68.4	65.5	64.7	68.2	76.7	78.1	80.3
13. Subsidies	5.4	10.8	12.8	13.5	14.1	15.2	14.5	14.2	14.3	12.9	13.1	14.2	14.6	15.1
14. Other current expenditure	0.1	1.2	3.9	7.1	14.1	14.2	16.0	16.7	17.4	16.7	15.7	16.8	16.7	16.2
15. Total current expenditure	73.9	192.1	334.0	454.9	518.9	547.3	564.9	586.7	608.1	627.5	648.2	676.9	707.2	727.3
16. Gross saving	-5.6	-32.4	-44.8	-35.6	15.8	10.1	4.2	-11.1	-5.5	-8.0	19.9	34.7	25.4	25.3
17. Capital transfers received	0.5	1.2	1.6	7.9	5.0	3.5	5.7	22.3	12.2	6.0	4.5	4.6	4.6	4.7
18. Total revenue	68.8	160.9	290.8	427.3	539.7	560.9	574.7	597.9	614.8	625.4	672.6	716.2	737.2	757.3
19. Gross fixed capital formation	6.0	14.7	22.3	19.5	27.7	29.6	22.5	32.8	33.4	33.7	34.8	36.1	38.5	39.8
20. Other capital expenditure	3.0	7.4	14.7	23.1	3.1	22.4	24.5	25.0	21.6	24.7	39.2	32.4	27.5	29.1
21. Total expenditure	83.0	214.1	371.0	497.5	549.7	599.4	611.8	644.5	663.1	685.9	722.2	745.4	773.3	796.2
22. Tax burden	62.4	144.6	263.4	380.1	497.9	518.4	529.9	552.5	565.3	578.2	623.8	665.1	685.4	704.1
23. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.2	-70.2	-10.0	-38.5	-37.1	-46.6	-48.3	-60.4	-49.6	-29.2	-36.0	-38.9

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	14.0	14.2	14.9	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	13.3	14.4	15.2	15.1	14.9
3. Social contributions	13.7	13.5	14.0	14.4	12.4	12.3	12.5	12.6	12.6	12.8	12.8	13.3	13.5	13.5
4. Of which actual social contributions	12.5	11.9	12.6	12.7	12.1	12.0	12.2	12.4	12.4	12.6	12.6	13.1	13.2	13.2
5. Other current revenue	2.3	2.7	3.0	3.6	3.3	3.4	3.3	3.1	3.3	3.0	3.0	3.1	3.0	3.0
6. Total current revenue	33.6	37.2	41.2	44.3	44.9	44.6	43.9	43.1	43.3	43.4	45.1	46.3	46.2	46.1
7. Government consumption expenditure	16.9	18.7	20.1	18.0	18.4	19.0	19.2	19.7	19.9	20.4	20.2	19.8	20.1	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	10.7	11.0	10.9
9. Collective consumption	:	:	8.1	7.6	7.6	7.7	7.9	8.2	8.4	8.5	8.2	8.0	8.2	8.2
10. Social transfers in kind	:	:	12.0	10.4	10.8	11.2	11.3	11.4	11.5	11.9	12.0	11.8	12.0	12.0
11. Social transfers other than in kind	12.3	14.8	15.0	16.3	16.4	16.2	16.5	16.8	16.9	17.0	17.0	17.3	17.5	17.5
12. Interest	4.4	8.4	10.1	11.6	6.3	6.3	5.5	5.1	4.7	4.5	4.6	5.0	4.9	4.9
13. Subsidies	2.6	2.5	1.8	1.4	1.2	1.2	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9
14. Other current expenditure	0.0	0.3	0.5	0.8	1.2	1.1	1.2	1.3	1.2	1.2	1.1	1.1	1.1	1.0
15. Total current expenditure	36.3	44.7	47.6	48.0	43.6	43.8	43.6	43.9	43.7	43.9	43.8	44.1	44.6	44.5
16. Gross saving	-2.7	-7.5	-6.4	-3.8	1.3	0.8	0.3	-0.8	-0.4	-0.6	1.3	2.3	1.6	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	43.8	45.4	46.6	46.4	46.4
19. Gross fixed capital formation	3.0	3.4	3.2	2.1	2.3	2.4	1.7	2.5	2.4	2.4	2.4	2.4	2.4	2.4
20. Other capital expenditure	1.5	1.7	2.1	2.4	0.3	1.8	1.9	1.9	1.5	1.7	2.6	2.1	1.7	1.8
21. Total expenditure	40.8	49.8	52.9	52.5	46.2	48.0	47.2	48.3	47.7	48.0	48.8	48.5	48.7	48.7
22. Tax burden	30.7	33.7	37.6	40.1	41.8	41.5	40.9	41.4	40.6	40.5	42.1	43.3	43.2	43.1
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	-3.4	-1.9	-2.3	-2.4

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	4.7	3.7	8.6	2.6	2.3	3.5
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	2.4	12.4	9.5	2.5	1.7
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	3.4	8.0	4.3	3.0
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	3.4	8.0	4.3	3.0
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	-5.1	3.4	5.1	2.0	2.8
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	2.8	7.9	6.5	2.9	2.7
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	5.3	2.8	1.6	5.2	3.2
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	1.1	6.0	2.0
9. Collective consumption	:	:	1.7	3.4	3.2	4.6	5.3	6.5	5.5	7.9	5.6	4.0	0.9	0.9	5.2	3.2
10. Social transfers in kind	:	:	-0.1	5.9	2.7	3.5	8.1	8.7	4.7	4.1	4.7	6.2	4.2	2.1	5.2	3.2
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	4.0	5.2	4.8	2.8
12. Interest	12.8	21.7	10.1	-15.7	-11.5	-13.8	1.6	4.2	-9.2	-4.4	-4.2	-1.2	5.5	12.4	1.8	2.8
13. Subsidies	2.3	-6.1	-6.9	-14.3	14.8	-4.1	2.6	7.5	-4.7	-1.6	0.8	-9.9	1.1	8.7	3.0	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	0.0	0.0	-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	3.6	3.2	3.3	4.4	4.5	2.8
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	-0.2	1.9	0.9	-0.7	-0.1
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	-51.1	-24.8	3.1	0.1	2.1
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	1.7	7.5	6.5	2.9	2.7
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	2.0	0.9	3.2	3.9	6.6	3.2
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	0.9	-0.5	-0.4	0.0
21. Total expenditure	13.8	13.4	5.9	0.1	1.4	1.5	1.3	9.0	2.1	5.4	2.9	3.4	5.3	3.2	3.7	3.0
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	7.9	6.6	3.1	2.7
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	-0.8	0.9	1.5	-0.4	-0.1

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	3.4	1.9	2.3	2.4
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	5.0	4.9	4.9
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	4.5	4.5	4.9	4.9	4.9
4. Nominal GDP growth rate	10.6	7.9	4.5	4.1	3.3	5.7	4.8	3.7	3.1	4.2	2.6	3.6	3.8	3.4	2.9
(% 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	3.4	1.9	2.3	2.4
6. Contribution of nominal GDP growth	-8.9	-8.9	-5.2	-4.6	-3.6	-6.1	-5.0	-3.9	-3.2	-4.2	-2.7	-3.7	-3.9	-3.4	-2.9
7. Stock-flow adjustment 3)	-0.9	1.2	-0.1	-1.3	0.7	0.7	1.5	-2.1	-1.6	0.3	0.5	1.0	-0.5	0.4	-0.1
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	-1.2	-0.3	-1.3	-3.1	-2.6	-2.5
9. Snow-ball effect	1.2	2.7	4.1	3.3	3.0	0.2	1.3	1.6	1.9	0.5	1.9	0.9	1.1	1.5	2.0
10. Stock-flow adjustment 3)	-0.9	1.2	-0.1	-1.3	0.7	0.7	1.5	-2.1	-1.6	0.3	0.5	1.0	-0.5	0.4	-0.1
(% 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	2.0	0.6	-2.5	-0.8	-0.6
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	105.8	106.5	104.0	103.2	102.6

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 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	2.130	2.271	2.546	3.114	3.127	3.330
2. Current taxes on income and wealth	:	:	:	0.820	0.964	1.081	1.183	1.222	1.125	1.013	1.244	1.555	2.176	2.273	2.421
3. Social contributions	:	:	:	0.581	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.248	1.305	1.390
4. Of which actual social contributions	:	:	:	0.581	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.248	1.305	1.390
5. Other current revenue	:	:	:	0.412	0.407	0.464	0.531	0.510	0.651	0.687	0.780	0.858	0.754	0.871	0.940
6. Total current revenue	:	:	:	2.747	2.938	3.419	3.811	3.931	4.521	4.802	5.406	6.087	7.292	7.576	8.080
7. Government consumption expenditure	:	:	:	1.405	1.579	1.589	1.825	1.997	2.322	2.255	2.427	2.683	2.752	3.015	3.211
8. Of which compensation of employees	:	:	:	1.142	1.227	1.337	1.405	1.512	1.825	1.874	1.982	2.129	2.256	2.437	2.595
9. Collective consumption	:	:	:	0.764	0.860	0.854	1.020	1.103	1.284	1.221	1.351	1.469	1.502	1.646	1.753
10. Social transfers in kind	:	:	:	0.641	0.718	0.735	0.805	0.893	1.039	1.034	1.077	1.214	1.250	1.370	1.459
11. Social transfers other than in kind	:	:	:	0.735	0.803	0.886	0.978	1.122	1.327	1.513	1.705	1.758	1.872	2.197	2.339
12. Interest	:	:	:	0.259	0.275	0.331	0.357	0.348	0.401	0.417	0.473	0.470	0.503	0.479	0.482
13. Subsidies	:	:	:	0.096	0.066	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.066	0.094	0.100
14. Other current expenditure	:	:	:	0.321	0.324	0.372	0.387	0.447	0.631	0.557	0.683	0.743	1.013	0.973	1.053
15. Total current expenditure	:	:	:	2.815	3.047	3.312	3.694	4.029	4.821	4.884	5.383	5.731	6.205	6.758	7.186
16. Gross saving	:	:	:	-0.068	-0.109	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.357	1.087	0.817	0.894
17. Capital transfers received	:	:	:	0.006	0.005	0.007	0.007	0.005	0.010	0.096	0.135	0.011	0.012	0.015	0.016
18. Total revenue	:	:	:	2.753	2.943	3.427	3.818	3.936	4.531	4.898	5.541	6.099	7.304	7.591	8.097
19. Gross fixed capital formation	:	:	:	0.242	0.222	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.477	0.485	0.517
20. Other capital expenditure	:	:	:	0.045	0.066	0.054	0.050	0.063	0.079	0.022	0.063	0.109	0.116	0.065	0.069
21. Total expenditure	:	:	:	3.102	3.334	3.655	4.055	4.419	5.294	5.414	5.866	6.271	6.798	7.308	7.772
22. Tax burden	:	:	:	2.341	2.536	2.963	3.286	3.425	3.877	4.228	4.779	5.263	6.581	6.718	7.155
23. Net lending (+) or net borrowing (-)	:	:	:	-0.349	-0.392	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.506	0.283	0.325

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	17.7	20.1	18.8	18.8
2. Current taxes on income and wealth	:	:	:	9.7	10.6	10.9	11.1	11.1	9.6	8.0	9.2	10.8	14.0	13.7	13.7
3. Social contributions	:	:	:	6.9	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	8.1	7.8	7.8
4. Of which actual social contributions	:	:	:	6.9	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	8.1	7.8	7.8
5. Other current revenue	:	:	:	4.9	4.5	4.7	5.0	4.6	5.5	5.4	5.8	6.0	4.9	5.2	5.3
6. Total current revenue	:	:	:	32.5	32.4	34.6	35.9	35.8	38.4	37.9	40.2	42.3	47.1	45.5	45.6
7. Government consumption expenditure	:	:	:	16.6	17.4	16.1	17.2	18.2	19.7	17.8	18.0	18.6	17.8	18.1	18.1
8. Of which compensation of employees	:	:	:	13.5	13.5	13.5	13.2	13.8	15.5	14.8	14.7	14.8	14.6	14.6	14.6
9. Collective consumption	:	:	:	9.0	9.5	8.6	9.6	10.0	10.9	9.7	10.0	10.2	9.7	9.9	9.9
10. Social transfers in kind	:	:	:	7.6	7.9	7.4	7.6	8.1	8.8	8.2	8.0	8.4	8.1	8.2	8.2
11. Social transfers other than in kind	:	:	:	8.7	8.9	9.0	9.2	10.2	11.3	12.0	12.7	12.2	12.1	13.2	13.2
12. Interest	:	:	:	3.1	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.2	2.9	2.7
13. Subsidies	:	:	:	1.1	0.7	1.4	1.4	1.0	1.2	1.1	0.7	0.5	0.4	0.6	0.6
14. Other current expenditure	:	:	:	3.8	3.6	3.8	3.6	4.1	5.4	4.4	5.1	5.2	6.5	5.8	5.9
15. Total current expenditure	:	:	:	33.3	33.6	33.5	34.8	36.7	41.0	38.6	40.0	39.8	40.1	40.6	40.5
16. Gross saving	:	:	:	-0.8	-1.2	1.1	1.1	-0.9	-2.6	-0.6	0.2	2.5	7.0	4.9	5.0
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	35.8	38.5	38.7	41.2	42.4	47.2	45.6	45.7
19. Gross fixed capital formation	:	:	:	2.9	2.5	2.9	2.9	3.0	3.4	4.0	3.1	3.0	3.1	2.9	2.9
20. Other capital expenditure	:	:	:	0.5	0.7	0.5	0.5	0.6	0.7	0.2	0.5	0.8	0.8	0.4	0.4
21. Total expenditure	:	:	:	36.7	36.8	37.0	38.2	40.2	45.0	42.8	43.6	43.6	43.9	43.9	43.8
22. Tax burden	:	:	:	27.7	28.0	30.0	30.9	31.2	33.0	33.4	35.5	36.6	42.5	40.4	40.4
23. Net lending (+) or net borrowing (-)	:	:	:	-4.1	-4.3	-2.3	-2.2	-4.4	-6.5	-4.1	-2.4	-1.2	3.3	1.7	1.8

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	31.4	10.7	6.6	12.1	22.3	0.4	6.5
2. Current taxes on income and wealth	:	:	:	17.6	12.1	9.4	3.4	-8.0	-10.0	22.9	25.0	39.9	4.5	6.5
3. Social contributions	:	:	:	3.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	10.6	4.6	6.5
4. Of which actual social contributions	:	:	:	3.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	10.6	4.6	6.5
5. Other current revenue	:	:	:	-1.3	14.0	14.6	-4.0	27.8	5.4	13.6	10.0	-12.1	15.4	7.9
6. Total current revenue	:	:	:	6.9	16.4	11.5	3.1	15.0	6.2	12.6	12.6	19.8	3.9	6.7
7. Government consumption expenditure	:	:	:	12.4	0.6	14.9	9.4	16.3	-2.9	7.6	10.5	2.6	9.6	6.5
8. Of which compensation of employees	:	:	:	7.4	9.0	5.1	7.6	20.7	2.7	5.8	7.4	6.0	8.0	6.5
9. Collective consumption	:	:	:	12.6	-0.7	19.4	8.2	16.3	-4.9	10.6	8.7	2.3	9.6	6.5
10. Social transfers in kind	:	:	:	12.1	2.3	9.6	11.0	16.3	-0.4	4.1	12.8	2.9	9.6	6.5
11. Social transfers other than in kind	:	:	:	9.2	10.4	10.4	14.8	18.2	14.0	12.7	3.1	6.5	17.3	6.5
12. Interest	:	:	:	6.3	20.4	7.6	-2.4	15.1	4.2	13.3	-0.6	6.9	-4.7	0.7
13. Subsidies	:	:	:	-31.0	102.6	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.6	43.8	6.4
14. Other current expenditure 1)	:	:	:	-0.2	0.2	-0.1	0.4	1.3	-1.0	0.7	0.1	1.4	-0.7	0.1
15. Total current expenditure	:	:	:	8.2	8.7	11.6	9.0	19.7	1.3	10.2	6.5	8.3	8.9	6.3
16. Gross saving 1)	:	:	:	-0.4	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	4.5	-2.1	0.1
17. Capital transfers received	:	:	:	-22.6	52.1	-8.2	-32.8	117.8	881.6	40.0	-91.7	2.7	33.3	7.3
18. Total revenue	:	:	:	6.9	16.5	11.4	3.1	15.1	8.1	13.1	10.1	19.8	3.9	6.7
19. Gross fixed capital formation	:	:	:	-8.0	30.4	7.1	5.4	20.5	28.9	-17.2	2.4	10.6	1.8	6.5
20. Other capital expenditure 1)	:	:	:	0.2	-0.2	-0.1	0.1	0.1	-0.5	0.3	0.3	0.0	-0.4	0.0
21. Total expenditure	:	:	:	7.5	9.6	10.9	9.0	19.8	2.3	8.4	6.9	8.4	7.5	6.3
22. Tax burden	:	:	:	8.3	16.9	10.9	4.2	13.2	9.0	13.0	10.1	25.0	2.7	6.5
23. Net lending (+) or net borrowing (-) 1)	:	:	:	-0.2	2.0	0.1	-2.2	-2.1	2.4	1.7	1.2	4.5	-1.6	0.1

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	-3.3	-1.7	-1.8
2. Interest payments (% of GDP)	3.1	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.2	2.9	2.7
3. Implicit interest rate 2)	6.1	5.6	6.2	6.1	5.4	5.6	5.1	5.3	5.1	5.4	5.2	6.1
4. Nominal GDP growth rate	8.1	7.3	9.1	7.5	3.3	7.1	7.6	6.4	6.9	7.6	7.5	6.5
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	4.1	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	-3.3	-1.7	-1.8
6. Contribution of nominal GDP growth	-4.1	-4.0	-4.9	-4.1	-1.9	-4.3	-4.9	-4.2	-4.5	-4.6	-4.2	-2.9
7. Stock-flow adjustment 3)	4.0	-0.1	2.7	3.8	1.5	2.1	2.0	0.7	-1.0	2.8	-6.6	0.6
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	1.1	1.3	-1.0	-1.1	1.2	3.1	0.8	-1.1	-2.1	-6.5	-4.6	-4.6
9. Snow-ball effect	-1.0	-0.9	-1.5	-0.8	1.2	-0.9	-1.6	-0.7	-1.2	-1.3	-1.3	-0.2
10. Stock-flow adjustment 3)	4.0	-0.1	2.7	3.8	1.5	2.1	2.0	0.7	-1.0	2.8	-6.6	0.6
(% of GDP)												
11. Change in gross debt 5)	4.0	0.3	0.2	1.9	3.9	4.3	1.3	-1.1	-4.3	-5.0	-12.5	-4.1
12. Level of gross debt (end of year)	58.4	58.7	58.8	60.7	64.6	68.9	70.2	69.1	64.8	59.8	47.3	43.2

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 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	3.18	3.64	3.97	4.25	4.62	4.83	5.03
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	4.88	4.91	5.15
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	4.00	4.31	4.64
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	4.00	4.30
5. Other current revenue	0.63	0.70	0.75	0.78	0.77	0.89	0.90	0.90	0.88	0.90	0.95	1.14	1.24	1.34	1.44
6. Total current revenue	4.40	6.33	7.25	7.69	8.43	9.55	9.95	10.42	10.84	11.29	12.46	13.46	14.75	15.40	16.25
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	5.49	5.85	6.23
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	2.49	2.66	2.81	3.00
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	2.16	2.31	2.45
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	3.33	3.55	3.77
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	4.61	4.78	5.04	5.32
12. Interest	0.05	0.06	0.07	0.07	0.06	0.07	0.07	0.06	0.06	0.05	0.05	0.06	0.08	0.08	0.09
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	0.57	0.60	0.63
14. Other current expenditure	0.23	0.35	0.51	0.56	0.64	0.59	0.56	0.60	0.69	0.89	0.84	0.90	0.95	1.01	1.08
15. Total current expenditure	3.43	5.21	5.98	6.19	6.75	7.20	7.74	8.48	9.24	10.07	10.75	11.28	11.87	12.58	13.34
16. Gross saving	0.97	1.12	1.26	1.50	1.68	2.35	2.21	1.94	1.59	1.22	1.71	2.18	2.88	2.81	2.92
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	0.07	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	11.35	12.53	13.52	14.82	15.47	16.32
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	1.23	1.39	1.50	1.60
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	0.58	0.49	0.47	0.50
21. Total expenditure	3.96	6.00	6.68	7.15	7.79	8.27	8.61	9.96	10.77	11.68	12.56	13.08	13.74	14.56	15.44
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	13.26	13.79	14.53
23. Net lending (+) or net borrowing (-)	0.45	0.37	0.60	0.59	0.68	1.31	1.38	0.50	0.13	-0.34	-0.03	0.44	1.07	0.91	0.89

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	12.6	12.6	12.9	12.8
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	13.3	13.1	13.2
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	11.5	11.8
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	10.7	11.0
5. Other current revenue	6.0	4.7	4.6	4.5	3.9	4.1	4.0	3.7	3.4	3.3	3.2	3.4	3.4	3.6	3.7
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	39.8	40.3	41.0	41.5
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	15.0	15.6	15.9
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	7.5	7.7
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	6.0	5.9	6.1	6.3
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	9.4	9.6
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	13.4	13.6
12. Interest	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.2	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	1.6	1.6
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	2.7	2.6	2.7	2.7
15. Total current expenditure	32.6	34.5	36.4	35.5	34.0	32.7	34.3	35.4	35.9	36.7	35.8	33.3	32.4	33.5	34.1
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	6.4	7.9	7.5	7.4
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	41.4	41.7	39.9	40.5	41.2	41.7
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	3.6	3.8	4.0	4.1
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	1.3	1.3	1.3
21. Total expenditure	37.7	39.7	40.7	41.1	39.2	37.6	38.1	41.5	41.8	42.6	41.8	38.6	37.5	38.8	39.4
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	36.2	36.7	37.1
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	1.3	2.9	2.4	2.3

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	4.4	14.3	9.1	7.2	8.8	4.5	4.0
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	10.6	0.5	5.0
3. Social contributions	5.2	4.0	5.7	6.8	12.4	10.0	10.9	5.8	6.8	5.9	7.6	6.4	9.5	7.9	7.5
4. Of which actual social contributions	5.4	4.8	6.0	7.4	13.5	10.5	11.3	5.8	6.5	5.9	7.5	6.4	9.8	7.9	7.5
5. Other current revenue	14.4	-2.4	9.8	3.8	-1.0	15.4	0.4	-0.1	-2.4	2.9	5.3	20.3	8.7	8.1	7.0
6. Total current revenue	5.5	5.2	8.8	6.1	9.7	13.2	4.2	4.8	4.0	4.2	10.4	8.0	9.6	4.4	5.6
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	3.8	5.9	6.6	6.4
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	4.9	6.6	5.8	6.8
9. Collective consumption	17.8	5.4	7.8	-2.6	8.9	11.8	6.5	11.4	4.3	9.1	8.3	1.6	5.7	6.5	6.4
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	5.2	6.0	6.6	6.4
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	3.8	5.5	5.5
12. Interest	-1.2	0.4	3.0	7.7	-10.8	15.6	0.3	-15.1	-6.7	-20.3	3.3	29.0	24.6	4.9	4.0
13. Subsidies	-31.2	20.5	-0.1	9.2	-8.1	19.0	2.4	7.1	7.0	11.0	12.4	4.7	8.9	6.0	5.0
14. Other current expenditure 1)	-0.2	0.0	0.8	0.1	0.0	-0.5	-0.2	0.0	0.2	0.6	-0.4	-0.1	-0.1	0.1	0.1
15. Total current expenditure	6.0	6.3	8.0	3.4	9.1	6.7	7.5	9.5	9.0	8.9	6.8	4.9	5.2	6.0	6.0
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	0.7	1.4	-0.4	0.0
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	0.4	9.1	1.9	2.0
18. Total revenue	5.5	5.1	8.8	6.3	9.5	13.2	4.2	4.8	4.1	4.1	10.4	8.0	9.6	4.4	5.5
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	-9.8	13.2	8.0	7.0
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	-0.4	-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	8.5	7.5	4.2	5.0	5.9	6.1
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	9.7	4.0	5.4
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	1.4	1.6	-0.5	-0.2

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	-1.3	-2.9	-2.4	-2.3
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	0.2	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	3.8	2.9	2.8	3.4	3.5	3.3	3.1
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	8.1	2.5	4.3
(% 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	-1.3	-2.9	-2.4	-2.3
6. Contribution of nominal GDP growth	:	-0.2	-0.3	-0.4	-0.9	-0.6	-0.2	-0.4	-0.4	-0.4	-0.5	-0.7	-0.5	-0.2	-0.3
7. Stock-flow adjustment 3)	:	4.6	3.9	3.5	3.6	6.3	6.4	2.5	0.7	-0.8	0.2	2.5	3.7	3.2	2.7
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	1.1	-0.1	-1.5	-3.1	-2.6	-2.5
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	-0.3	0.1	-0.1
10. Stock-flow adjustment 3)	:	4.6	3.9	3.5	3.6	6.3	6.4	2.5	0.7	-0.8	0.2	2.5	3.7	3.2	2.7
(% of GDP)															
11. Change in gross debt 5)	:	1.9	0.0	-0.3	-0.7	-0.3	0.1	0.0	-0.3	0.1	-0.3	0.5	0.3	0.6	0.1
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	6.3	6.1	6.6	6.8	7.4	7.6

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 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	0.696	0.758	0.793	0.841	0.882
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	0.572	0.600	0.717	0.749	0.825
3. Social contributions	0.216	0.238	0.265	0.257	0.272	0.299	0.340	0.342	0.350	0.361	0.386	0.390	0.401	0.411	0.420
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	0.313	0.316	0.324	0.333	0.340
5. Other current revenue	0.207	0.182	0.181	0.186	0.204	0.178	0.185	0.185	0.205	0.223	0.176	0.176	0.213	0.188	0.181
6. Total current revenue	1.029	1.004	1.117	1.109	1.241	1.339	1.467	1.591	1.641	1.750	1.830	1.924	2.124	2.189	2.309
7. Government consumption expenditure	0.550	0.616	0.632	0.668	0.684	0.737	0.811	0.854	0.902	0.935	0.946	1.021	1.039	1.089	1.134
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	0.668	0.678	0.703	0.721	0.745
9. Collective consumption	0.278	0.316	0.300	0.327	0.338	0.357	0.403	0.412	0.433	0.438	0.464	0.501	0.508	0.532	0.554
10. Social transfers in kind	0.272	0.300	0.332	0.341	0.346	0.380	0.408	0.442	0.469	0.496	0.481	0.520	0.531	0.557	0.580
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	0.576	0.615	0.634	0.667	0.713	0.750
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	0.182	0.182	0.179
13. Subsidies	0.052	0.069	0.077	0.075	0.069	0.056	0.066	0.090	0.096	0.086	0.099	0.095	0.109	0.100	0.096
14. Other current expenditure	0.070	0.039	0.044	0.021	0.022	0.035	0.048	0.020	0.040	0.085	0.072	0.063	0.083	0.077	0.079
15. Total current expenditure	1.068	1.175	1.251	1.309	1.371	1.443	1.566	1.654	1.747	1.845	1.909	1.992	2.081	2.161	2.238
16. Gross saving	-0.038	-0.171	-0.134	-0.199	-0.130	-0.105	-0.099	-0.063	-0.106	-0.095	-0.079	-0.067	0.043	0.028	0.071
17. Capital transfers received	0.021	0.063	0.034	0.031	0.041	0.045	0.012	0.021	0.024	0.089	0.173	0.169	0.067	0.117	0.106
18. Total revenue	1.050	1.067	1.152	1.141	1.282	1.383	1.478	1.612	1.664	1.840	2.003	2.094	2.191	2.306	2.414
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	0.233	0.211	0.218	0.219	0.197
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	0.020	-0.012	0.015	0.036
21. Total expenditure	1.174	1.313	1.403	1.483	1.562	1.629	1.738	1.845	2.097	2.048	2.144	2.223	2.287	2.394	2.471
22. Tax burden	0.792	0.783	0.897	0.881	0.993	1.119	1.227	1.348	1.377	1.483	1.622	1.710	1.876	1.967	2.093
23. Net lending (+) or net borrowing (-)	-0.124	-0.246	-0.251	-0.342	-0.280	-0.245	-0.260	-0.233	-0.432	-0.208	-0.141	-0.129	-0.096	-0.088	-0.057

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	14.5	14.6	15.0	14.8	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	12.0	11.8	13.3	13.3	14.0
3. Social contributions	7.3	7.7	8.1	7.4	7.5	7.5	8.4	8.0	8.0	8.1	8.1	7.7	7.4	7.3	7.1
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	6.6	6.2	6.0	5.9	5.8
5. Other current revenue	7.0	5.9	5.5	5.4	5.6	4.5	4.6	4.3	4.7	5.0	3.7	3.5	4.0	3.3	3.1
6. Total current revenue	34.8	32.6	34.2	32.2	34.2	33.7	36.3	37.2	37.4	39.1	38.4	38.0	39.5	38.8	39.1
7. Government consumption expenditure	18.6	20.0	19.4	19.4	18.8	18.5	20.1	20.0	20.6	20.9	19.9	20.1	19.3	19.3	19.2
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	14.0	13.4	13.1	12.8	12.6
9. Collective consumption	9.4	10.2	9.2	9.5	9.3	9.0	10.0	9.6	9.9	9.8	9.7	9.9	9.4	9.4	9.4
10. Social transfers in kind	9.2	9.7	10.2	9.9	9.5	9.6	10.1	10.3	10.7	11.1	10.1	10.3	9.9	9.9	9.8
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	12.9	12.5	12.4	12.7	12.7
12. Interest	2.0	2.2	2.7	3.2	3.7	3.6	3.4	3.6	3.4	3.7	3.7	3.5	3.4	3.2	3.0
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	2.0	1.8	1.6
14. Other current expenditure	2.4	1.3	1.4	0.6	0.6	0.9	1.2	0.5	0.9	1.9	1.5	1.2	1.5	1.4	1.3
15. Total current expenditure	36.1	38.1	38.3	38.0	37.7	36.3	38.8	38.7	39.8	41.2	40.1	39.3	38.7	38.3	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	-1.7	-1.3	0.8	0.5	1.2
17. Capital transfers received	0.7	2.0	1.1	0.9	1.1	1.1	0.3	0.5	0.5	2.0	3.6	3.3	1.3	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	41.1	42.1	41.3	40.7	40.9	40.9
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	4.9	4.2	4.1	3.9	3.3
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	0.4	-0.2	0.3	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	45.0	43.9	42.5	42.5	41.8
22. Tax burden	26.8	25.4	27.5	25.6	27.3	28.2	30.4	31.5	31.4	33.1	34.0	33.7	34.9	34.9	35.5
23. Net lending (+) or net borrowing (-)	-4.2	-8.0	-7.7	-9.9	-7.7	-6.2	-6.4	-5.5	-9.8	-4.6	-3.0	-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	-2.8	15.0	7.0	8.8	4.6	6.1	4.9
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	11.1	4.9	19.6	4.4	10.2
3. Social contributions	10.3	11.5	-3.1	6.0	9.8	13.8	0.5	2.2	3.3	6.9	1.1	2.6	2.5	2.3
4. Of which actual social contributions	7.7	13.3	-4.6	6.3	13.2	10.7	-0.3	1.9	3.4	6.2	0.9	2.8	2.6	2.3
5. Other current revenue	-12.3	-0.5	3.0	9.6	-12.6	3.8	0.2	10.9	8.7	-21.2	0.0	20.8	-11.6	-3.6
6. Total current revenue	-2.5	11.3	-0.7	11.9	7.9	9.6	8.5	3.1	6.7	4.6	5.1	10.4	3.1	5.5
7. Government consumption expenditure	12.0	2.7	5.6	2.4	7.7	10.1	5.3	5.6	3.6	1.2	8.0	1.8	4.8	4.1
8. Of which compensation of employees	7.9	0.7	5.9	0.3	3.2	16.5	3.0	4.7	1.7	1.5	1.5	3.6	2.6	3.3
9. Collective consumption	13.5	-5.0	8.9	3.5	5.5	12.8	2.4	5.0	1.3	5.9	7.8	1.4	4.8	4.1
10. Social transfers in kind	10.4	10.7	2.6	1.4	9.8	7.5	8.2	6.3	5.8	-3.0	8.1	2.2	4.8	4.1
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	6.9	3.0	5.2	7.0	5.1
12. Interest	14.2	29.6	24.2	21.4	7.2	-5.7	11.9	-1.7	9.7	8.4	0.5	1.8	-0.1	-1.4
13. Subsidies	34.6	11.5	-2.6	-8.6	-18.6	18.5	35.7	6.1	-10.0	14.8	-4.0	15.5	-8.8	-3.5
14. Other current expenditure 1)	-1.1	0.1	-0.7	0.0	0.3	0.3	-0.7	0.4	1.0	-0.4	-0.3	0.3	-0.2	0.0
15. Total current expenditure	10.0	6.5	4.6	4.7	5.3	8.5	5.6	5.6	5.6	3.5	4.3	4.5	3.8	3.6
16. Gross saving 1)	-4.3	1.4	-1.7	2.2	0.9	0.2	1.0	-0.9	0.3	0.5	0.3	2.1	-0.3	0.7
17. Capital transfers received	206.0	-45.1	-9.3	32.6	7.9	-74.2	81.6	12.8	278.7	93.5	-2.1	-60.2	73.9	-9.9
18. Total revenue	1.6	7.9	-0.9	12.4	7.9	6.9	9.0	3.3	10.5	8.9	4.5	4.7	5.2	4.7
19. Gross fixed capital formation	25.8	13.5	29.9	3.0	-4.4	-10.3	26.1	18.0	-14.5	31.8	-9.6	3.6	0.2	-9.9
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	0.4	-0.6	0.5	0.3
21. Total expenditure	11.8	6.9	5.7	5.3	4.3	6.7	6.2	13.6	-2.3	4.7	3.7	2.9	4.7	3.2
22. Tax burden	-1.1	14.5	-1.8	12.7	12.7	9.6	9.9	2.1	7.7	9.3	5.4	9.7	4.9	6.4
23. Net lending (+) or net borrowing (-) 1)	-3.8	0.3	-2.2	2.2	1.5	-0.3	1.0	-4.4	5.2	1.7	0.4	0.8	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	4.6	3.0	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	3.7	3.5	3.4	3.2	3.0
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	5.6	5.4	5.3
4. Nominal GDP growth rate	6.0	5.5	5.3	9.4	1.6	5.9	2.6	2.0	6.4	6.4	6.1	4.8	4.8
(% 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	4.6	3.0	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	-1.3	-4.4	-4.2	-3.7	-2.9	-2.8
7. Stock-flow adjustment 3)	3.0	-2.4	-0.6	-2.3	0.6	-4.0	0.9	0.0	-0.8	-4.5	0.4	-0.7	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	1.0	-0.8	-1.0	-1.6	-1.7	-2.1
9. Snow-ball effect	0.5	0.7	1.0	-1.3	2.5	0.1	1.9	2.3	-0.7	-0.7	-0.3	0.4	0.3
10. Stock-flow adjustment 3)	3.0	-2.4	-0.6	-2.3	0.6	-4.0	0.9	0.0	-0.8	-4.5	0.4	-0.7	0.0
(% of GDP)													
11. Change in gross debt 5)	8.5	5.1	4.4	-1.0	6.2	-2.0	9.2	3.3	-2.2	-6.2	-1.6	-2.0	-1.8
12. Level of gross debt (end of year)	47.5	52.6	57.0	55.9	62.1	60.1	69.3	72.6	70.4	64.2	62.6	60.6	58.8

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 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	71.2	74.7	79.9
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	68.0	75.0	79.7
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	81.9	86.5	89.4
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	77.0	81.3	84.0
5. Other current revenue	13.3	22.4	18.3	21.0	24.8	28.3	27.3	28.7	30.5	32.7	35.5	35.8	39.9	42.1
6. Total current revenue	83.1	107.2	120.1	143.1	191.1	200.3	203.2	207.8	215.9	226.5	246.9	256.9	276.1	291.1
7. Government consumption expenditure	39.9	47.7	56.1	72.7	91.9	101.4	110.2	116.8	118.9	121.7	135.7	141.3	147.3	155.6
8. Of which compensation of employees	22.7	24.6	26.4	32.3	39.6	42.8	45.6	48.0	48.9	49.6	50.4	52.2	55.5	58.0
9. Collective consumption	20.0	23.6	27.6	34.6	41.8	46.2	49.2	52.0	52.6	53.1	55.5	56.8	59.2	62.5
10. Social transfers in kind	20.0	24.1	28.5	38.1	50.1	55.2	61.0	64.8	66.4	68.6	80.2	84.5	88.1	93.1
11. Social transfers other than in kind	29.9	37.3	44.5	46.3	47.2	49.8	51.9	54.8	56.0	56.2	58.8	59.2	63.2	64.8
12. Interest	6.0	12.4	14.1	17.2	15.3	14.1	13.0	12.2	12.1	12.0	11.7	12.9	11.9	11.7
13. Subsidies	2.8	4.7	5.5	3.1	6.1	6.7	6.9	6.7	6.9	6.4	6.3	6.9	7.3	7.6
14. Other current expenditure	1.2	2.4	3.3	6.3	11.9	12.7	13.4	14.0	15.1	15.8	16.0	15.6	18.2	18.7
15. Total current expenditure	79.8	104.5	123.5	145.6	172.3	184.7	195.4	204.6	209.0	212.1	228.6	235.9	247.8	258.4
16. Gross saving	3.3	2.7	-3.3	-2.5	18.8	15.6	7.8	3.3	6.9	14.4	18.4	21.0	28.4	32.7
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	2.2	2.4	2.4
18. Total revenue	83.6	107.8	120.8	144.2	192.9	201.9	205.2	209.6	217.7	228.4	249.0	259.1	278.5	293.5
19. Gross fixed capital formation	6.6	6.8	7.8	9.6	13.1	14.6	16.4	16.9	15.8	16.8	17.4	19.1	20.4	21.2
20. Other capital expenditure	3.6	3.7	2.5	2.2	-0.8	3.7	3.1	3.0	1.5	0.9	0.3	1.9	2.1	2.5
21. Total expenditure	90.0	115.0	133.8	157.4	184.6	203.0	214.9	224.5	226.3	229.8	246.3	256.9	270.3	282.1
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	221.0	236.1	246.9
23. Net lending (+) or net borrowing (-)	-6.4	-7.2	-13.0	-13.2	8.2	-1.1	-9.7	-14.9	-8.6	-1.4	2.7	2.2	8.2	11.3

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	12.7	12.7	13.0
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	12.2	12.7	12.9
3. Social contributions	17.8	19.8	16.5	17.1	16.4	14.7	14.3	14.7	14.9	14.0	15.1	14.6	14.7	14.5
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	13.8	13.8	13.6
5. Other current revenue	8.3	11.2	7.5	6.9	5.9	6.3	5.9	6.0	6.2	6.4	6.6	6.4	6.8	6.8
6. Total current revenue	51.5	53.7	49.3	46.9	45.7	44.7	43.7	43.6	44.0	44.5	46.2	45.9	46.9	47.2
7. Government consumption expenditure	24.7	23.9	23.0	23.8	22.0	22.6	23.7	24.5	24.2	23.9	25.4	25.3	25.0	25.2
8. Of which compensation of employees	14.1	12.3	10.8	10.6	9.5	9.6	9.8	10.1	10.0	9.7	9.4	9.3	9.4	9.4
9. Collective consumption	12.4	11.8	11.3	11.3	10.0	10.3	10.6	10.9	10.7	10.4	10.4	10.2	10.0	10.1
10. Social transfers in kind	12.4	12.0	11.7	12.5	12.0	12.3	13.1	13.6	13.5	13.5	15.0	15.1	15.0	15.1
11. Social transfers other than in kind	18.5	18.7	18.2	15.2	11.3	11.1	11.2	11.5	11.4	11.0	11.0	10.6	10.7	10.5
12. Interest	3.7	6.2	5.8	5.6	3.7	3.2	2.8	2.6	2.5	2.4	2.2	2.3	2.0	1.9
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	1.2	1.2
14. Other current expenditure	0.7	1.2	1.3	2.1	2.8	2.8	2.9	2.9	3.1	3.1	3.0	2.8	3.1	3.0
15. Total current expenditure	49.5	52.3	50.7	47.7	41.2	41.3	42.0	42.9	42.5	41.7	42.8	42.2	42.1	41.9
16. Gross saving	2.0	1.4	-1.4	-0.8	4.5	3.5	1.7	0.7	1.4	2.8	3.4	3.8	4.8	5.3
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	44.1	43.9	44.3	44.9	46.6	46.3	47.3	47.6
19. Gross fixed capital formation	4.1	3.4	3.2	3.2	3.1	3.3	3.5	3.6	3.2	3.3	3.3	3.4	3.5	3.4
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	0.3	0.4	0.4
21. Total expenditure	55.8	57.5	54.9	51.6	44.2	45.3	46.2	47.1	46.1	45.2	46.1	45.9	45.9	45.7
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	39.5	40.1	40.0
23. Net lending (+) or net borrowing (-)	-4.0	-3.6	-5.3	-4.3	2.0	-0.2	-2.1	-3.1	-1.7	-0.3	0.5	0.4	1.4	1.8

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	3.0	4.4	6.7	5.5	6.9	11.7	2.9	2.8	5.3	4.8	6.7	4.6	4.9	7.0
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	8.9	10.3	6.3
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	1.3	5.6	3.3
4. Of which actual social contributions	7.9	4.7	-4.6	-2.9	7.6	-5.0	0.7	6.6	3.8	-2.7	14.2	1.4	5.6	3.3
5. Other current revenue	16.6	11.0	7.1	-0.6	12.1	14.2	-3.8	5.5	6.2	7.2	8.4	0.8	11.6	5.4
6. Total current revenue	7.6	5.4	6.2	-0.5	7.5	4.8	1.5	2.3	3.9	4.9	9.0	4.0	7.5	5.4
7. Government consumption expenditure	6.8	4.9	5.0	5.0	7.0	10.4	8.7	5.9	1.8	2.3	11.5	4.1	4.2	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	3.5	6.3	4.6
9. Collective consumption	5.9	4.6	5.3	5.8	5.4	10.5	6.6	5.6	1.1	1.1	4.4	2.5	4.1	5.5
10. Social transfers in kind	7.8	5.2	4.7	4.2	8.3	10.3	10.5	6.2	2.4	3.3	16.9	5.3	4.3	5.7
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	0.6	6.7	2.5
12. Interest	20.4	8.5	6.9	7.0	-7.6	-7.5	-8.3	-5.5	-1.1	-0.7	-2.3	9.7	-7.9	-1.2
13. Subsidies	7.5	12.5	4.1	-43.6	5.8	9.9	3.3	-2.2	2.0	-7.6	-1.3	10.6	5.0	5.0
14. Other current expenditure 1)	0.0	-0.1	-0.1	-0.2	0.3	0.0	0.0	0.1	0.1	0.0	-0.1	-0.2	0.3	0.0
15. Total current expenditure	8.5	3.0	7.5	0.6	4.6	7.2	5.8	4.7	2.2	1.5	7.8	3.2	5.0	4.3
16. Gross saving 1)	-0.4	1.2	-0.6	-0.5	1.1	-1.0	-1.8	-1.0	0.7	1.4	0.6	0.3	1.1	0.5
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	5.8	7.0	0.0
18. Total revenue	7.6	5.4	6.1	-0.6	7.5	4.7	1.6	2.2	3.9	4.9	9.0	4.1	7.5	5.4
19. Gross fixed capital formation	11.4	-2.2	8.0	4.3	12.5	11.1	12.8	3.1	-6.6	6.4	3.4	9.9	6.7	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	0.3	0.0	0.1
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	4.3	5.2	4.4
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	6.8	4.6
23. Net lending (+) or net borrowing (-) 1)	-1.5	1.7	-0.3	-0.8	1.6	-2.2	-1.8	-1.0	1.4	1.5	0.8	-0.1	1.0	0.4

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	2.1	3.1	1.7	0.3	-0.5	-0.4	-1.4	-1.8
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	2.3	2.0	1.9
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	5.0	4.7	4.7
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	4.7	5.3	4.7
(% 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	2.1	3.1	1.7	0.3	-0.5	-0.4	-1.4	-1.8
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	-2.2	-2.3	-1.9
7. Stock-flow adjustment 3)	:	-0.2	-2.3	0.5	-0.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.4	0.0	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	-0.7	0.6	-0.7	-2.1	-2.7	-2.7	-3.4	-3.7
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	0.1	-0.3	0.0
10. Stock-flow adjustment 3)	:	-0.2	-2.3	0.5	-0.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.4	0.0	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	-2.5	-3.0	-3.4
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	45.4	42.4	39.0

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 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	24.5	30.5	31.4	32.7	33.2	34.6	35.5	36.3	38.1	39.6	40.9
2. Current taxes on income and wealth	8.9	12.7	15.5	20.4	27.3	31.9	30.4	30.7	31.4	31.3	33.2	36.5	38.0	39.3
3. Social contributions	11.0	15.8	20.8	30.1	34.9	35.6	36.0	36.9	37.9	39.5	41.2	42.7	44.3	46.0
4. Of which actual social contributions	9.5	13.6	17.9	26.2	30.9	31.8	32.3	33.1	34.5	35.9	37.4	38.8	40.2	41.7
5. Other current revenue	5.3	7.6	9.6	12.9	11.3	10.0	10.3	10.5	10.8	11.4	11.6	11.9	12.2	12.5
6. Total current revenue	37.0	52.4	66.5	87.8	104.0	108.9	109.3	111.3	114.8	117.7	122.3	129.2	134.1	138.6
7. Government consumption expenditure	13.8	19.8	25.5	35.7	39.7	40.1	40.8	42.1	43.4	45.1	47.3	49.4	51.3	52.4
8. Of which compensation of employees	8.6	12.4	15.5	22.0	22.9	21.0	21.0	21.6	21.9	22.9	24.0	24.6	25.4	26.2
9. Collective consumption	5.8	8.3	10.9	15.0	16.6	16.8	16.6	17.1	17.5	18.2	19.0	19.6	20.0	19.7
10. Social transfers in kind	8.0	11.5	14.6	20.7	23.1	23.3	24.1	25.0	25.8	27.0	28.4	29.8	31.3	32.7
11. Social transfers other than in kind	12.5	18.4	23.8	33.9	38.7	39.9	41.6	43.0	44.1	45.3	46.8	48.0	49.8	51.6
12. Interest	1.8	3.5	4.7	7.0	7.2	7.2	6.9	6.6	6.6	7.0	7.1	7.4	7.5	7.7
13. Subsidies	2.4	3.2	4.1	4.8	6.5	7.1	7.2	8.1	8.2	8.2	8.8	9.5	10.4	11.0
14. Other current expenditure	3.0	4.3	5.5	8.6	8.8	7.6	7.4	7.8	7.7	8.2	8.5	8.8	9.3	9.6
15. Total current expenditure	33.6	49.2	63.6	90.1	100.9	101.9	103.8	107.6	110.0	113.9	118.6	123.0	128.3	132.4
16. Gross saving	3.4	3.2	3.0	-2.3	3.0	7.1	5.6	3.7	4.8	3.9	3.7	6.2	5.8	6.1
17. Capital transfers received	0.1	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.5	0.5
18. Total revenue	37.1	52.5	66.7	88.2	104.4	109.3	109.7	111.7	115.3	118.1	122.7	129.6	134.6	139.1
19. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.1	2.5	2.8	2.7	2.6	2.8	2.8	2.8	2.8	2.9
20. Other capital expenditure	1.5	2.6	2.5	2.9	3.8	5.0	4.5	4.5	11.5	5.0	5.3	5.3	5.5	5.7
21. Total expenditure	38.3	55.3	70.2	98.3	107.9	109.4	111.1	114.8	124.1	121.7	126.6	131.1	136.6	141.0
22. Tax burden	30.2	42.6	54.1	72.6	90.0	96.4	96.2	97.7	101.0	103.2	107.5	114.0	118.3	122.4
23. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.4	-10.1	-3.5	0.0	-1.4	-3.1	-8.8	-3.6	-3.9	-1.5	-2.1	-1.9

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	14.0	14.5	14.6	14.8	14.7	14.7	14.5	14.1	14.0	13.8	13.8
2. Current taxes on income and wealth	11.6	12.4	11.4	11.6	13.0	14.8	13.8	13.6	13.3	12.8	12.9	13.4	13.3	13.2
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	15.7	15.5	15.5
4. Of which actual social contributions	12.5	13.2	13.1	14.9	14.7	14.7	14.6	14.7	14.6	14.6	14.5	14.2	14.0	14.0
5. Other current revenue	7.0	7.3	7.0	7.3	5.4	4.6	4.6	4.6	4.6	4.6	4.5	4.4	4.2	4.2
6. Total current revenue	48.4	50.8	48.8	50.0	49.4	50.5	49.5	49.2	48.6	48.0	47.4	47.4	46.8	46.7
7. Government consumption expenditure	18.1	19.2	18.7	20.3	18.9	18.6	18.5	18.6	18.4	18.4	18.4	18.1	17.9	17.6
8. Of which compensation of employees	11.3	12.0	11.4	12.5	10.9	9.7	9.5	9.5	9.3	9.3	9.3	9.0	8.9	8.8
9. Collective consumption	7.5	8.0	8.0	8.5	7.9	7.8	7.5	7.6	7.4	7.4	7.4	7.2	7.0	6.6
10. Social transfers in kind	10.5	11.2	10.7	11.8	11.0	10.8	10.9	11.0	10.9	11.0	11.0	10.9	10.9	11.0
11. Social transfers other than in kind	16.4	17.8	17.5	19.3	18.4	18.5	18.8	19.0	18.7	18.5	18.2	17.6	17.4	17.4
12. Interest	2.4	3.4	3.4	4.0	3.4	3.3	3.1	2.9	2.8	2.9	2.7	2.7	2.6	2.6
13. Subsidies	3.1	3.1	3.0	2.8	3.1	3.3	3.3	3.6	3.5	3.4	3.4	3.5	3.6	3.7
14. Other current expenditure	4.0	4.2	4.0	4.9	4.2	3.5	3.3	3.4	3.3	3.3	3.3	3.2	3.3	3.2
15. Total current expenditure	44.0	47.7	46.6	51.3	48.0	47.2	47.0	47.6	46.6	46.4	46.0	45.1	44.8	44.6
16. Gross saving	4.4	3.1	2.2	-1.3	1.4	3.3	2.5	1.6	2.0	1.6	1.4	2.3	2.0	2.1
17. Capital transfers received	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.2	0.2
18. Total revenue	48.6	51.0	48.9	50.2	49.6	50.7	49.7	49.4	48.8	48.1	47.6	47.5	47.0	46.8
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	1.7	1.8	2.3	2.1	2.0	4.9	2.1	2.0	1.9	1.9	1.9
21. Total expenditure	50.2	53.7	51.5	56.0	51.3	50.7	50.3	50.7	52.5	49.6	49.1	48.0	47.7	47.5
22. Tax burden	39.6	41.3	39.7	41.4	42.8	44.7	43.6	43.2	42.8	42.1	41.7	41.8	41.3	41.2
23. Net lending (+) or net borrowing (-)	-1.6	-2.7	-2.5	-5.7	-1.7	0.0	-0.6	-1.4	-3.7	-1.5	-1.5	-0.5	-0.7	-0.6

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	-5.1	2.0	3.1	4.1	1.6	4.2	2.6	2.3	5.0	3.8	3.2
2. Current taxes on income and wealth	8.9	11.7	14.4	9.5	3.9	16.9	-4.9	1.0	2.5	-0.3	6.0	9.9	4.2	3.3
3. Social contributions	10.2	8.0	6.7	5.0	2.7	1.8	1.1	2.4	2.9	4.1	4.3	3.6	3.7	3.8
4. Of which actual social contributions	10.8	8.1	6.8	5.4	2.9	3.0	1.7	2.5	4.0	4.0	4.3	3.6	3.7	3.8
5. Other current revenue	13.5	6.3	10.4	4.7	2.9	-11.1	2.4	2.3	3.1	5.1	1.6	3.1	2.1	2.5
6. Total current revenue	9.5	7.5	8.4	2.9	2.8	4.8	0.4	1.8	3.2	2.5	3.9	5.7	3.7	3.3
7. Government consumption expenditure	7.5	6.5	6.3	6.9	1.6	1.1	1.6	3.3	3.0	4.1	4.9	4.3	3.9	2.2
8. Of which compensation of employees	7.1	6.8	7.0	7.1	1.6	-8.4	0.4	2.5	1.6	4.4	4.8	2.8	3.0	3.3
9. Collective consumption	5.3	5.4	5.3	10.5	0.4	1.3	-1.3	3.2	2.2	3.6	4.4	3.2	2.0	-1.2
10. Social transfers in kind	9.2	7.4	7.1	4.5	2.4	0.9	3.7	3.4	3.5	4.4	5.2	5.0	5.1	4.4
11. Social transfers other than in kind	6.7	7.7	7.1	4.7	4.0	3.1	4.1	3.5	2.5	2.6	3.4	2.6	3.8	3.6
12. Interest	16.1	11.0	11.4	13.4	6.7	0.6	-4.5	-4.3	0.7	6.0	0.4	4.2	2.1	2.9
13. Subsidies	11.6	10.7	4.8	0.8	-1.3	8.1	1.6	12.4	1.2	0.9	7.1	7.2	9.4	6.6
14. Other current expenditure 1)	0.0	0.1	0.0	-0.1	-0.2	-0.7	-0.2	0.1	-0.2	0.1	0.0	-0.1	0.0	0.0
15. Total current expenditure	7.8	7.6	7.0	5.8	2.6	0.9	1.8	3.7	2.3	3.5	4.1	3.7	4.3	3.2
16. Gross saving 1)	0.8	0.0	0.6	-1.4	0.1	1.8	-0.7	-0.9	0.4	-0.5	-0.1	0.8	-0.3	0.1
17. Capital transfers received	6.3	-3.8	-9.1	77.9	-16.9	2.0	-0.9	4.4	2.8	-26.7	37.7	-15.5	31.8	9.9
18. Total revenue	9.5	7.5	8.3	3.1	2.7	4.8	0.3	1.8	3.2	2.4	4.0	5.6	3.8	3.4
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	0.1	0.4	2.1	2.1
20. Other capital expenditure 1)	0.4	0.1	0.1	-0.2	-0.3	0.5	-0.3	-0.1	2.9	-2.8	0.0	-0.1	0.0	0.0
21. Total expenditure	7.9	7.5	7.2	4.8	1.7	1.4	1.6	3.3	8.1	-1.9	4.0	3.5	4.3	3.2
22. Tax burden	9.2	7.7	8.2	4.6	2.9	7.1	-0.3	1.6	3.3	2.2	4.1	6.1	3.9	3.4
23. Net lending (+) or net borrowing (-) 1)	0.7	0.0	0.5	-0.9	0.6	1.7	-0.6	-0.7	-2.4	2.3	0.0	1.0	-0.2	0.1

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	5.7	1.8	2.3	2.2	1.7	0.0	0.6	1.4	3.7	1.5	1.5	0.5	0.7	0.6
2. Interest payments (% of GDP)	3.4	4.0	3.6	3.6	3.4	3.4	3.3	3.1	2.9	2.8	2.9	2.7	2.7	2.6	2.6
3. Implicit interest rate 2)	:	6.5	5.4	5.8	5.4	5.4	5.2	4.8	4.5	4.5	4.7	4.5	4.6	4.7	4.7
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	5.8	5.1	3.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.5	5.7	1.8	2.3	2.2	1.7	0.0	0.6	1.4	3.7	1.5	1.5	0.5	0.7	0.6
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	-3.4	-2.9	-2.0
7. Stock-flow adjustment 3)	:	1.2	-4.4	0.5	2.5	0.6	2.1	0.7	-1.0	-1.8	0.5	0.0	0.2	0.7	0.5

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.9	1.8	-1.8	-1.2	-1.1	-1.7	-3.3	-2.5	-1.6	0.9	-1.4	-1.2	-2.2	-1.9	-2.0
9. Snow-ball effect	:	1.6	2.4	1.2	0.9	0.1	1.7	1.6	1.4	0.1	0.5	-0.4	-0.7	-0.2	0.6
10. Stock-flow adjustment 3)	:	1.2	-4.4	0.5	2.5	0.6	2.1	0.7	-1.0	-1.8	0.5	0.0	0.2	0.7	0.5

(% 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	-1.6	-2.7	-1.4	-0.9
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	63.5	61.8	59.1	57.7	56.8

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 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	11.04	16.49	17.47	19.22	20.47	20.40	22.38	23.99	24.54	25.49	26.20
2. Current taxes on income and wealth	0.42	1.62	3.89	7.17	12.02	12.13	12.57	11.95	12.32	12.57	13.66	15.89	16.71	17.36
3. Social contributions	0.57	1.66	4.81	8.98	13.68	14.74	15.87	16.92	17.57	18.70	19.36	20.70	21.68	22.37
4. Of which actual social contributions	0.53	1.51	4.36	8.27	12.64	13.61	14.61	15.34	16.03	16.95	17.71	19.08	20.08	20.76
5. Other current revenue	0.18	0.62	2.02	3.97	5.27	5.33	6.02	5.86	6.75	6.18	7.15	7.62	8.16	8.57
6. Total current revenue	2.06	6.55	17.28	31.16	47.46	49.66	53.69	55.20	57.04	59.84	64.16	68.75	72.04	74.51
7. Government consumption expenditure	1.09	2.99	8.06	15.20	23.62	25.44	27.14	28.13	29.75	31.97	32.18	32.98	33.92	34.82
8. Of which compensation of employees	0.74	2.09	6.01	10.98	17.33	18.52	19.91	19.57	20.34	21.54	21.16	21.01	21.19	21.62
9. Collective consumption	0.57	1.33	3.50	6.36	9.48	10.09	10.70	11.09	11.75	12.85	12.63	12.40	12.75	13.09
10. Social transfers in kind	0.51	1.66	4.56	8.83	14.14	15.35	16.44	17.03	18.00	19.12	19.55	20.58	21.17	21.73
11. Social transfers other than in kind	0.54	1.84	4.73	9.49	14.28	15.52	17.04	19.11	20.62	22.25	23.43	24.70	26.21	27.77
12. Interest	0.19	1.44	4.37	4.93	3.66	3.85	3.87	3.77	3.82	3.90	4.31	4.61	4.68	4.82
13. Subsidies	0.34	0.72	0.88	1.10	1.52	1.78	2.09	2.51	2.17	2.34	2.15	1.90	2.63	2.33
14. Other current expenditure	0.07	0.15	0.74	1.75	3.58	3.84	3.97	3.56	4.15	4.22	4.60	4.66	4.59	4.87
15. Total current expenditure	2.23	7.14	18.78	32.47	46.65	50.43	54.12	57.08	60.51	64.69	66.68	68.84	72.03	74.61
16. Gross saving	-0.17	-0.59	-1.49	-1.31	0.80	-0.76	-0.42	-1.88	-3.47	-4.85	-2.52	-0.09	0.01	-0.10
17. Capital transfers received	0.01	0.09	0.74	1.51	1.66	2.18	2.34	3.76	5.12	2.15	1.75	1.46	1.62	1.69
18. Total revenue	2.07	6.64	18.02	32.67	49.11	51.84	56.03	58.96	62.16	61.99	65.91	70.21	73.66	76.20
19. Gross fixed capital formation	0.31	0.68	1.69	3.22	4.59	4.99	4.79	4.30	4.52	4.37	3.61	3.92	4.04	4.22
20. Other capital expenditure	0.09	0.72	0.91	1.27	1.42	1.94	0.99	1.61	1.98	2.02	1.65	1.71	1.29	1.99
21. Total expenditure	2.63	8.54	21.38	36.96	52.66	57.36	59.90	62.99	67.01	71.08	71.94	74.47	77.36	80.82
22. Tax burden	1.84	5.84	15.38	27.30	41.95	43.92	46.99	48.31	49.16	52.34	55.78	59.95	62.29	64.32
23. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.29	-3.55	-5.52	-3.86	-4.03	-4.84	-9.10	-6.03	-4.26	-3.70	-4.62

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	13.0	13.5	13.5	14.2	14.8	14.2	15.0	15.5	15.1	15.1	14.9
2. Current taxes on income and wealth	5.4	7.3	7.3	8.4	9.8	9.4	9.3	8.6	8.5	8.4	8.8	9.8	9.9	9.9
3. Social contributions	7.2	7.5	9.0	10.5	11.2	11.4	11.7	12.2	12.2	12.5	12.5	12.7	12.8	12.7
4. Of which actual social contributions	6.7	6.9	8.2	9.7	10.3	10.5	10.8	11.1	11.1	11.4	11.4	11.7	11.9	11.8
5. Other current revenue	2.3	2.8	3.8	4.7	4.3	4.1	4.4	4.2	4.7	4.1	4.6	4.7	4.8	4.9
6. Total current revenue	26.2	29.7	32.3	36.6	38.8	38.4	39.6	39.8	39.6	40.1	41.3	42.2	42.6	42.4
7. Government consumption expenditure	13.8	13.6	15.1	17.9	19.3	19.7	20.0	20.3	20.6	21.4	20.7	20.2	20.1	19.8
8. Of which compensation of employees	9.4	9.5	11.2	12.9	14.2	14.3	14.7	14.1	14.1	14.4	13.6	12.9	12.5	12.3
9. Collective consumption	7.3	6.1	6.5	7.5	7.8	7.8	7.9	8.0	8.1	8.6	8.1	7.6	7.5	7.4
10. Social transfers in kind	6.5	7.5	8.5	10.4	11.6	11.9	12.1	12.3	12.5	12.8	12.6	12.6	12.5	12.4
11. Social transfers other than in kind	6.9	8.4	8.8	11.2	11.7	12.0	12.6	13.8	14.3	14.9	15.1	15.2	15.5	15.8
12. Interest	2.4	6.5	8.2	5.8	3.0	3.0	2.9	2.7	2.7	2.6	2.8	2.8	2.8	2.7
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	1.6	1.3
14. Other current expenditure	0.9	0.7	1.4	2.1	2.9	3.0	2.9	2.6	2.9	2.8	3.0	2.9	2.7	2.8
15. Total current expenditure	28.4	32.4	35.1	38.1	38.2	39.0	40.0	41.2	42.0	43.4	42.9	42.3	42.6	42.4
16. Gross saving	-2.2	-2.7	-2.8	-1.5	0.7	-0.6	-0.3	-1.4	-2.4	-3.3	-1.6	-0.1	0.0	-0.1
17. Capital transfers received	0.1	0.4	1.4	1.8	1.4	1.7	1.7	2.7	3.6	1.4	1.1	0.9	1.0	1.0
18. Total revenue	26.4	30.1	33.7	38.4	40.2	40.1	41.4	42.5	43.1	41.6	42.4	43.1	43.6	43.3
19. Gross fixed capital formation	4.0	3.1	3.2	3.8	3.8	3.9	3.5	3.1	3.1	2.9	2.3	2.4	2.4	2.4
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	1.0	0.8	1.1
21. Total expenditure	33.5	38.8	40.0	43.4	43.1	44.4	44.2	45.5	46.5	47.7	46.3	45.7	45.7	45.9
22. Tax burden	23.4	26.5	28.7	32.1	34.3	34.0	34.7	34.9	34.1	35.1	35.9	36.8	36.8	36.6
23. Net lending (+) or net borrowing (-)	-7.2	-8.6	-6.3	-5.0	-2.9	-4.3	-2.9	-2.9	-3.4	-6.1	-3.9	-2.6	-2.2	-2.6

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	8.6	3.3	5.9	10.0	6.5	-0.3	9.7	7.2	2.3	3.9	2.8
2. Current taxes on income and wealth	22.3	27.2	18.6	13.7	12.7	1.0	3.7	-4.9	3.0	2.1	8.7	16.3	5.2	3.9
3. Social contributions	40.1	27.3	20.9	11.0	11.0	7.7	7.7	6.6	3.8	6.4	3.5	6.9	4.7	3.2
4. Of which actual social contributions	39.6	28.4	21.3	13.8	9.6	7.7	7.4	5.0	4.5	5.8	4.5	7.8	5.2	3.3
5. Other current revenue	-1.6	8.7	2.1	40.5	-0.9	1.1	13.1	-2.7	15.2	-8.4	15.6	6.6	7.1	5.1
6. Total current revenue	34.3	23.1	16.6	13.8	7.2	4.7	8.1	2.8	3.3	4.9	7.2	7.2	4.8	3.4
7. Government consumption expenditure	41.7	27.2	24.3	11.8	11.1	7.7	6.7	3.6	5.8	7.5	0.7	2.5	2.9	2.7
8. Of which compensation of employees	33.9	24.3	21.9	7.9	11.1	6.9	7.5	-1.7	4.0	5.9	-1.7	-0.7	0.9	2.0
9. Collective consumption	47.4	10.1	24.6	7.7	12.5	6.4	6.1	3.7	5.9	9.4	-1.7	-1.9	2.9	2.7
10. Social transfers in kind	35.8	45.5	24.1	15.0	10.2	8.5	7.1	3.6	5.7	6.2	2.3	5.3	2.9	2.7
11. Social transfers other than in kind	44.4	23.3	22.5	0.2	11.1	8.7	9.8	12.1	7.9	7.9	5.3	5.4	6.1	5.9
12. Interest	32.4	40.8	64.3	-0.4	6.1	5.4	0.4	-2.4	1.2	2.1	10.6	6.9	1.6	3.0
13. Subsidies	44.6	8.6	-3.7	-14.9	-25.1	17.3	17.4	19.8	-13.4	7.8	-7.9	-11.7	38.5	-11.7
14. Other current expenditure 1)	-0.1	0.1	-0.3	0.3	0.1	0.0	0.0	-0.4	0.3	0.0	0.1	-0.1	-0.1	0.1
15. Total current expenditure	40.7	26.8	28.0	5.8	9.0	8.1	7.3	5.5	6.0	6.9	3.1	3.2	4.6	3.6
16. Gross saving 1)	-1.3	-0.9	-3.1	2.6	-0.6	-1.2	0.3	-1.0	-1.0	-0.8	1.6	1.6	0.1	-0.1
17. Capital transfers received	-27.2	-30.7	20.3	16.8	-13.7	31.5	7.3	60.8	36.3	-58.1	-18.5	-16.6	10.7	4.5
18. Total revenue	33.7	21.8	16.7	13.9	6.3	5.6	8.1	5.2	5.4	-0.3	6.3	6.5	4.9	3.5
19. Gross fixed capital formation	21.3	19.0	17.2	16.6	-0.9	8.9	-4.0	-10.2	5.1	-3.3	-17.4	8.5	3.0	4.5
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	0.0	-0.3	0.4
21. Total expenditure	36.5	33.1	27.6	7.2	6.7	8.9	4.4	5.2	6.4	6.1	1.2	3.5	3.9	4.5
22. Tax burden	38.6	25.3	19.0	10.8	7.8	4.7	7.0	2.8	1.8	6.5	6.6	7.5	4.6	3.3
23. Net lending (+) or net borrowing (-) 1)	-1.0	-3.1	-3.4	2.3	-0.1	-1.4	1.4	-0.1	-0.5	-2.7	2.2	1.3	0.4	-0.4

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	5.0	3.5	3.4	2.8	2.9	4.3	2.9	2.9	3.4	6.1	3.9	2.6	2.2	2.6
2. Interest payments (% of GDP)	8.2	5.8	3.9	3.2	3.0	3.0	3.0	2.9	2.7	2.7	2.6	2.8	2.8	2.8	2.7
3. Implicit interest rate 2)	:	10.6	7.0	6.3	6.2	6.2	6.3	5.6	5.0	4.8	4.6	4.5	4.6	4.5	4.4
4. Nominal GDP growth rate	17.6	7.9	8.2	8.8	7.2	7.1	5.8	4.7	2.3	4.0	3.5	4.1	4.9	3.8	4.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	6.3	5.0	3.5	3.4	2.8	2.9	4.3	2.9	2.9	3.4	6.1	3.9	2.6	2.2	2.6
6. Contribution of nominal GDP growth	:	-4.3	-4.5	-4.5	-3.5	-3.4	-2.7	-2.4	-1.3	-2.2	-2.0	-2.5	-3.0	-2.3	-2.5
7. Stock-flow adjustment 3)	:	1.3	-2.8	-2.9	0.0	-0.5	1.1	2.1	-0.3	0.3	1.1	-0.2	-0.8	0.7	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.9	-0.8	-0.4	0.2	-0.2	-0.1	1.3	0.0	0.2	0.7	3.5	1.1	-0.2	-0.6	-0.1
9. Snow-ball effect	:	1.5	-0.6	-1.3	-0.5	-0.4	0.2	0.5	1.5	0.5	0.7	0.3	-0.2	0.4	0.3
10. Stock-flow adjustment 3)	:	1.3	-2.8	-2.9	0.0	-0.5	1.1	2.1	-0.3	0.3	1.1	-0.2	-0.8	0.7	0.0
(% of GDP)															
11. Change in gross debt 5)	:	2.1	-3.8	-4.0	-0.7	-1.0	2.6	2.6	1.3	1.4	5.3	1.2	-1.2	0.6	0.2
12. Level of gross debt (end of year)	55.3	61.0	56.1	52.1	51.4	50.4	52.9	55.5	56.9	58.3	63.6	64.7	63.6	64.1	64.3

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

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

3) Line 7 = line 10.

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

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

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	5.02	5.26	5.42
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	3.02	3.29	3.51
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	5.54
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	4.73	5.12	5.46
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	1.51	1.60	1.67
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	14.35	15.34	16.14
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	6.10	6.63	7.07
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	3.64	4.03	4.37
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	2.52	2.80	3.01
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	3.58	3.82	4.06
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	4.94	5.39	5.66
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	0.44	0.44	0.43
13. Subsidies	0.22	0.23	0.26	0.30	0.32	0.35	0.38	0.42	0.50	0.47	0.45	0.50	0.49	0.60	0.61
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	1.03	1.08	1.10
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	12.47	13.01	14.13	14.88
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	0.88	1.34	1.22	1.26
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	0.15	0.17	0.17
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	14.50	15.51	16.32
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	1.13	1.24	1.33	1.39
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	0.19	0.27	0.28	0.29
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	13.79	14.52	15.74	16.57
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	12.90	13.80	14.52
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	-0.38	-0.02	-0.23	-0.25

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	15.7	15.9	15.5	16.2	16.8	16.1	15.8	16.1	16.3	15.9	15.8	15.2	15.0	14.5	13.9
2. Current taxes on income and wealth	7.0	7.4	7.5	7.4	7.4	7.4	7.6	7.9	8.1	8.3	8.8	9.3	9.0	9.0	9.0
3. Social contributions	17.3	15.4	14.7	14.8	14.5	14.7	14.9	14.7	14.7	14.7	14.7	14.5	14.3	14.3	14.2
4. Of which actual social contributions	17.1	15.2	14.5	14.6	14.3	14.5	14.7	14.5	14.4	14.5	14.5	14.3	14.1	14.1	14.0
5. Other current revenue	4.8	5.0	5.2	5.3	5.1	5.3	5.6	5.7	5.3	5.2	5.1	4.8	4.5	4.4	4.3
6. Total current revenue	44.7	43.8	42.9	43.6	43.9	43.5	43.9	44.4	44.3	44.1	44.4	43.9	42.8	42.2	41.4
7. Government consumption expenditure	18.8	18.7	18.5	18.5	18.5	19.1	19.7	19.5	19.4	19.2	19.4	19.2	18.2	18.2	18.1
8. Of which compensation of employees	11.5	11.4	11.4	11.1	11.2	11.5	12.0	11.8	11.9	11.8	11.7	11.4	10.9	11.1	11.2
9. Collective consumption	7.5	7.7	7.5	7.4	7.5	7.7	7.9	7.8	7.7	7.7	7.9	7.9	7.5	7.7	7.7
10. Social transfers in kind	11.3	11.0	11.0	11.1	11.0	11.4	11.8	11.7	11.7	11.5	11.5	11.3	10.7	10.5	10.4
11. Social transfers other than in kind	15.8	15.7	16.1	16.1	16.1	16.2	16.2	16.2	16.2	16.1	15.9	15.5	14.7	14.8	14.5
12. Interest	2.2	2.1	2.4	2.2	2.2	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.2	1.1
13. Subsidies	2.2	2.0	2.0	2.0	1.9	1.9	1.9	1.9	2.0	1.8	1.6	1.7	1.5	1.6	1.6
14. Other current expenditure	2.3	2.4	2.5	2.5	2.8	2.9	3.4	3.2	2.9	3.1	3.4	3.1	3.1	3.0	2.8
15. Total current expenditure	41.4	40.8	41.5	41.4	41.8	42.6	43.5	43.0	42.5	41.9	41.8	41.0	38.8	38.9	38.2
16. Gross saving	3.3	3.0	1.4	2.3	2.1	0.8	0.4	1.4	1.8	2.2	2.5	2.9	4.0	3.3	3.2
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	0.4	0.5	0.4
18. Total revenue	44.8	43.9	43.0	43.9	44.1	43.6	44.1	44.6	44.4	44.2	44.5	44.1	43.2	42.7	41.9
19. Gross fixed capital formation	3.2	3.1	2.9	3.0	3.5	3.2	3.3	3.0	3.3	3.5	3.2	3.7	3.7	3.7	3.6
20. Other capital expenditure	8.7	1.1	1.1	2.0	1.9	1.6	1.4	1.1	1.4	1.1	0.9	0.6	0.8	0.8	0.8
21. Total expenditure	53.3	45.0	45.4	46.3	46.1	47.5	48.3	47.1	47.1	46.5	46.0	45.3	43.3	43.3	42.5
22. Tax burden	39.7	38.6	37.5	38.4	38.7	38.0	38.2	38.6	38.8	38.9	39.3	39.1	38.5	38.0	37.3
23. Net lending (+) or net borrowing (-)	-8.5	-1.1	-2.4	-2.4	-2.0	-3.8	-4.2	-2.5	-2.7	-2.3	-1.5	-1.2	-0.1	-0.6	-0.6

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	8.3	4.8	3.1
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	6.3	9.0	6.8
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	8.2	6.6
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	8.7	8.2	6.6
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	3.2	6.0	4.5
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	7.5	6.9	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	4.2	8.6	6.7
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	4.6	10.7	8.4
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	4.3	11.2	7.5
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	4.1	6.7	6.1
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	4.5	9.1	5.0
12. Interest	12.1	30.3	2.1	10.3	22.7	12.0	1.8	-3.0	-6.4	-2.9	-3.2	2.0	-1.0	-0.9
13. Subsidies	1.8	14.5	14.1	7.5	8.9	8.1	11.4	19.5	-6.6	-3.9	11.4	-2.7	21.8	2.8
14. Other current expenditure 1)	0.0	0.1	0.0	0.3	0.1	0.4	-0.2	-0.3	0.2	0.3	-0.3	0.0	-0.1	-0.1
15. Total current expenditure	13.6	15.7	10.5	13.3	12.2	14.2	10.3	7.3	6.4	5.8	5.5	4.3	8.6	5.3
16. Gross saving 1)	-0.4	-1.5	0.8	-0.2	-1.3	-0.4	1.0	0.4	0.4	0.3	0.4	1.1	-0.7	-0.1
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	142.2	12.5	3.6
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	8.1	7.0	5.2
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	24.2	9.3	7.6	4.4
20. Other capital expenditure 1)	-7.6	-0.1	0.9	-0.1	-0.4	-0.1	-0.3	0.3	-0.3	-0.2	-0.3	0.2	0.0	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	6.2	5.3	8.4	5.2
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	8.4	7.0	5.2
23. Net lending (+) or net borrowing (-) 1)	7.3	-1.3	0.0	0.4	-1.8	-0.4	1.7	-0.2	0.5	0.8	0.2	1.2	-0.6	0.0

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)	2.4	2.0	3.8	4.2	2.5	2.7	2.3	1.5	1.2	0.1	0.6	0.6
2. Interest payments (% of GDP)	2.2	2.2	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.2	1.1
3. Implicit interest rate 2)	11.7	11.3	11.1	10.1	8.9	7.6	6.7	6.1	5.6	5.3	5.4	5.1
4. Nominal GDP growth rate	10.8	12.2	10.0	12.0	11.6	8.6	7.9	5.9	7.8	10.2	8.4	7.2
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	2.4	2.0	3.8	4.2	2.5	2.7	2.3	1.5	1.2	0.1	0.6	0.6
6. Contribution of nominal GDP growth	-2.1	-2.4	-2.2	-2.9	-2.9	-2.3	-2.1	-1.5	-2.0	-2.5	-1.9	-1.6
7. Stock-flow adjustment 3)	0.4	2.8	1.3	-0.6	1.1	-1.1	-0.5	0.0	0.5	-0.7	0.5	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	-1.2	-0.6	-0.5
9. Snow-ball effect	0.2	-0.2	0.2	-0.5	-0.7	-0.3	-0.3	0.1	-0.6	-1.2	-0.7	-0.5
10. Stock-flow adjustment 3)	0.4	2.8	1.3	-0.6	1.1	-1.1	-0.5	0.0	0.5	-0.7	0.5	0.0
(% of GDP)												
11. Change in gross debt 5)	0.7	2.5	2.9	0.6	0.7	-0.6	-0.3	-0.1	-0.2	-3.2	-0.7	-0.9
12. Level of gross debt (end of year)	21.8	24.3	27.2	27.8	28.5	27.9	27.6	27.5	27.2	24.1	23.4	22.5

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 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	23.3	24.5	25.1
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	26.4	27.1	25.9	26.7	27.6	28.7	31.5	33.0	34.4
3. Social contributions	3.6	6.5	11.3	14.1	16.0	17.0	17.3	17.4	18.0	19.1	20.5	21.6	22.6	23.9
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	17.0	17.3	17.4	18.0	19.1	20.5	21.6	22.6	23.9
5. Other current revenue	2.0	4.4	7.4	9.3	10.9	11.6	12.0	12.4	13.6	14.4	15.8	17.2	18.6	19.5
6. Total current revenue	14.6	28.5	47.7	52.9	72.6	73.3	75.6	76.0	79.2	82.9	87.7	93.6	98.7	102.9
7. Government consumption expenditure	6.1	11.7	19.4	21.9	26.9	28.5	30.3	31.7	33.3	34.9	36.4	37.9	40.4	42.6
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	23.1	24.6	25.8
9. Collective consumption	2.3	4.3	6.9	8.1	9.8	10.1	10.7	11.1	11.5	12.0	12.3	12.7	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	23.0	24.1	25.2	27.0	28.5
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	27.3	28.9	30.3
12. Interest	0.3	1.0	1.2	3.8	3.7	3.7	3.0	2.5	2.4	2.4	2.4	2.6	2.7	2.5
13. Subsidies	1.0	1.7	2.5	2.6	1.9	1.9	1.9	1.9	1.9	2.0	2.2	2.2	2.3	2.3
14. Other current expenditure	0.9	2.0	3.1	4.3	6.2	6.3	7.1	7.8	8.4	9.2	9.6	9.9	10.5	11.1
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	84.7	88.8
16. Gross saving	2.7	4.1	8.3	-0.7	12.5	10.7	9.8	7.7	7.9	8.4	10.6	13.8	14.0	14.1
17. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.7
18. Total revenue	14.6	28.6	47.8	53.1	73.1	73.8	76.2	76.5	79.8	83.5	88.3	94.2	99.4	103.6
19. Gross fixed capital formation	1.2	2.0	3.2	2.6	3.3	3.6	3.9	4.2	4.5	4.1	4.0	4.4	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	0.5	0.5	0.5
21. Total expenditure	13.4	26.6	43.0	59.0	63.9	66.8	70.2	72.8	76.2	79.0	81.4	84.7	90.0	94.3
22. Tax burden	12.2	23.2	39.7	44.2	62.7	62.6	64.4	64.4	66.4	69.3	72.8	77.3	81.1	84.4
23. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.2	7.0	6.0	3.7	3.6	4.5	6.9	9.5	9.3	9.2

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	13.8	13.6	13.1	12.9	12.6
2. Current taxes on income and wealth	14.1	16.5	17.3	17.3	21.1	18.9	18.8	17.7	17.5	17.5	17.2	17.6	17.4	17.3
3. Social contributions	10.7	11.3	12.6	14.7	12.1	12.2	12.0	11.9	11.8	12.2	12.3	12.1	11.9	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	12.3	12.1	11.9	12.0
5. Other current revenue	5.9	7.6	8.3	9.7	8.2	8.3	8.4	8.5	8.9	9.2	9.4	9.6	9.8	9.8
6. Total current revenue	43.8	49.6	53.1	55.2	54.9	52.4	52.5	52.1	52.0	52.7	52.5	52.4	52.1	51.7
7. Government consumption expenditure	18.3	20.4	21.7	22.8	20.3	20.4	21.0	21.7	21.9	22.2	21.8	21.2	21.3	21.4
8. Of which compensation of employees	12.5	14.4	14.7	15.1	13.0	12.9	13.2	13.6	13.5	13.8	13.4	12.9	13.0	12.9
9. Collective consumption	7.0	7.4	7.7	8.5	7.4	7.2	7.4	7.6	7.6	7.6	7.4	7.1	7.1	7.1
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	14.3
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	15.2	15.2
12. Interest	1.0	1.7	1.4	3.9	2.8	2.6	2.1	1.7	1.6	1.5	1.4	1.5	1.4	1.3
13. Subsidies	3.1	3.0	2.8	2.7	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2
14. Other current expenditure	2.6	3.4	3.5	4.5	4.7	4.5	4.9	5.3	5.5	5.9	5.7	5.5	5.5	5.6
15. Total current expenditure	35.8	42.3	43.8	55.9	45.5	44.7	45.7	46.8	46.8	47.3	46.1	44.7	44.7	44.6
16. Gross saving	8.0	7.2	9.3	-0.7	9.4	7.7	6.8	5.2	5.2	5.4	6.3	7.7	7.4	7.1
17. Capital transfers received	0.1	0.3	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3
18. Total revenue	43.9	49.8	53.3	55.4	55.3	52.8	52.9	52.5	52.4	53.1	52.9	52.7	52.4	52.0
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	2.5	2.5	2.5
20. Other capital expenditure	0.7	0.6	0.5	2.9	0.4	0.4	0.4	0.2	0.3	0.3	0.2	0.3	0.3	0.2
21. Total expenditure	40.1	46.3	47.9	61.6	48.3	47.7	48.8	49.9	50.0	50.2	48.8	47.4	47.5	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	43.6	43.3	42.8	42.4
23. Net lending (+) or net borrowing (-)	3.8	3.5	5.4	-6.2	6.9	5.0	4.1	2.6	2.4	2.9	4.1	5.3	4.9	4.6

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	4.1	3.0	4.9	2.6
2. Current taxes on income and wealth	16.0	12.9	10.2	9.4	23.1	-5.2	2.3	-4.3	3.0	3.5	4.1	9.7	4.7	4.3
3. Social contributions	18.1	18.4	18.5	1.3	1.0	6.2	1.5	0.6	3.5	6.3	7.3	5.1	5.0	5.5
4. Of which actual social contributions	18.7	19.8	19.2	1.3	1.2	6.4	1.5	0.6	3.5	6.3	7.3	5.1	5.0	5.5
5. Other current revenue	15.3	12.4	15.4	13.7	19.4	7.0	3.3	3.3	9.3	6.2	9.2	9.3	8.0	4.9
6. Total current revenue	15.9	13.2	10.0	5.6	12.0	0.9	3.2	0.5	4.2	4.7	5.7	6.8	5.4	4.3
7. Government consumption expenditure	16.2	13.9	14.6	5.6	3.6	6.0	6.3	4.6	5.2	4.9	4.2	4.2	6.6	5.3
8. Of which compensation of employees	14.2	13.2	11.5	4.8	4.0	4.7	5.4	4.6	4.0	4.9	3.1	3.7	6.1	4.9
9. Collective consumption	16.7	12.2	16.7	2.8	1.1	3.7	5.9	3.4	3.8	4.1	3.0	3.1	5.9	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	5.3	4.9	4.7	6.9	5.6
11. Social transfers other than in kind	11.9	15.2	16.1	0.7	-1.3	3.4	6.0	3.9	3.5	2.8	2.2	2.7	5.8	5.0
12. Interest	24.8	19.5	3.6	3.6	0.5	-0.2	-18.4	-15.9	-6.2	-1.1	1.7	9.8	1.6	-5.3
13. Subsidies	8.8	6.4	10.5	-1.2	2.3	-1.0	0.1	0.3	0.0	2.8	8.9	2.1	3.2	2.9
14. Other current expenditure 1)	0.0	0.1	-0.1	0.0	0.1	-0.2	0.4	0.4	0.2	0.3	-0.1	-0.2	0.0	0.0
15. Total current expenditure	14.3	13.8	13.5	3.3	2.1	4.1	5.1	3.9	4.4	4.4	3.5	3.6	6.1	4.8
16. Gross saving 1)	0.5	0.0	-0.9	1.3	4.6	-1.8	-0.8	-1.6	-0.1	0.2	1.0	1.4	-0.3	-0.3
17. Capital transfers received	17.4	178.8	25.6	4.0	15.2	5.1	13.5	-8.7	13.0	1.2	4.1	-7.3	5.6	4.0
18. Total revenue	15.9	13.5	10.1	5.6	12.1	1.0	3.2	0.5	4.3	4.7	5.7	6.7	5.4	4.3
19. Gross fixed capital formation	20.3	10.6	21.1	-1.5	-1.9	7.9	8.9	7.8	6.1	-7.6	-2.3	8.9	9.2	4.8
20. Other capital expenditure 1)	0.1	0.0	0.1	1.0	-0.4	0.1	-0.1	-0.2	0.1	0.0	-0.1	0.1	0.0	0.0
21. Total expenditure	15.1	13.5	14.2	4.9	1.1	4.5	5.2	3.7	4.6	3.8	3.0	4.0	6.2	4.8
22. Tax burden	:	13.4	9.2	5.5	10.9	-0.1	3.0	0.0	3.1	4.4	5.0	6.2	4.9	4.1
23. Net lending (+) or net borrowing (-) 1)	0.3	0.1	-1.5	0.6	5.3	-1.9	-0.9	-1.6	-0.2	0.5	1.3	1.2	-0.4	-0.3

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	-2.6	-2.4	-2.9	-4.1	-5.3	-4.9	-4.6
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	1.5	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	4.0	4.2	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	3.3	6.2	7.0	6.1	5.0
(% 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	-2.6	-2.4	-2.9	-4.1	-5.3	-4.9	-4.6
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	-2.4	-2.6	-2.0	-1.5
7. Stock-flow adjustment 3)	:	-2.6	0.1	0.4	1.2	8.5	5.9	4.3	6.2	4.0	1.5	4.4	4.0	3.5	3.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-6.7	2.2	-3.0	-5.2	-4.6	-9.7	-7.7	-6.2	-4.3	-3.9	-4.4	-5.5	-6.8	-6.3	-5.9
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	-1.1	-0.6	-0.3
10. Stock-flow adjustment 3)	:	-2.6	0.1	0.4	1.2	8.5	5.9	4.3	6.2	4.0	1.5	4.4	4.0	3.5	3.3
(% 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	-2.8	-2.1	-3.9	-3.4	-2.8
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	41.3	39.2	35.4	31.9	29.1

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 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	:	:	:	815	869	898	917	955	986	1036	1084	1153	1205	1243	1289
2. Current taxes on income and wealth	:	:	:	745	802	855	864	863	860	887	937	1029	1116	1149	1185
3. Social contributions	:	:	:	990	1031	1069	1102	1141	1184	1217	1252	1306	1356	1404	1451
4. Of which actual social contributions	:	:	:	918	958	993	1024	1059	1099	1129	1162	1214	1259	1305	1349
5. Other current revenue	:	:	:	257	263	270	292	293	290	297	312	329	346	357	369
6. Total current revenue	:	:	:	2806	2965	3092	3175	3251	3319	3437	3584	3817	4022	4153	4295
7. Government consumption expenditure	:	:	:	1213	1273	1335	1400	1477	1539	1595	1660	1725	1791	1876	1953
8. Of which compensation of employees	:	:	:	650	677	702	728	761	790	814	842	868	897	938	969
9. Collective consumption	:	:	:	503	531	553	574	602	623	646	663	678	701	733	762
10. Social transfers in kind	:	:	:	710	742	782	825	875	916	949	997	1047	1090	1143	1191
11. Social transfers other than in kind	:	:	:	1026	1065	1094	1138	1207	1258	1299	1338	1380	1418	1479	1531
12. Interest	:	:	:	279	259	262	267	253	247	241	238	244	264	267	273
13. Subsidies	:	:	:	95	98	98	101	103	103	101	100	102	108	113	116
14. Other current expenditure	:	:	:	135	145	152	155	159	173	180	192	195	202	207	206
15. Total current expenditure	:	:	:	2749	2841	2941	3061	3199	3320	3416	3528	3647	3782	3942	4079
16. Gross saving	:	:	:	58	124	151	114	53	-1	21	56	170	240	211	216
17. Capital transfers received	:	:	:	31	33	32	29	36	63	53	53	43	41	41	41
18. Total revenue	:	:	:	2837	2998	3125	3204	3287	3383	3490	3637	3860	4064	4194	4336
19. Gross fixed capital formation	:	:	:	149	161	169	176	175	190	192	201	212	227	240	251
20. Other capital expenditure	:	:	:	78	86	15	96	98	102	108	110	113	109	105	108
21. Total expenditure	:	:	:	2976	3087	3124	3334	3472	3612	3716	3840	3972	4119	4287	4438
22. Tax burden	:	:	:	2525	2675	2797	2853	2919	3001	3097	3226	3437	3623	3750	3876
23. Net lending (+) or net borrowing (-)	:	:	:	-139	-89	0	-129	-185	-230	-226	-202	-111	-55	-93	-102

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	13.5	13.4	13.4
2. Current taxes on income and wealth	:	:	:	12.1	12.5	12.7	12.3	11.8	11.4	11.3	11.6	12.1	12.5	12.4	12.3
3. Social contributions	:	:	:	16.1	16.1	15.8	15.6	15.6	15.7	15.6	15.4	15.4	15.2	15.1	15.1
4. Of which actual social contributions	:	:	:	15.0	14.9	14.7	14.5	14.5	14.6	14.4	14.3	14.3	14.1	14.1	14.0
5. Other current revenue	:	:	:	4.2	4.1	4.0	4.1	4.0	3.9	3.8	3.8	3.9	3.9	3.8	3.8
6. Total current revenue	:	:	:	45.7	46.2	45.7	45.0	44.5	44.2	43.9	44.2	44.9	45.2	44.8	44.7
7. Government consumption expenditure	:	:	:	19.8	19.8	19.7	19.8	20.2	20.5	20.4	20.5	20.3	20.1	20.2	20.3
8. Of which compensation of employees	:	:	:	10.6	10.5	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.1	10.1	10.1
9. Collective consumption	:	:	:	8.2	8.3	8.2	8.1	8.2	8.3	8.3	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	12.3	12.4
11. Social transfers other than in kind	:	:	:	16.7	16.6	16.2	16.1	16.5	16.7	16.6	16.5	16.2	15.9	15.9	15.9
12. Interest	:	:	:	4.5	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	3.0	2.9	2.8
13. Subsidies	:	:	:	1.5	1.5	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.2
14. Other current expenditure	:	:	:	2.2	2.3	2.2	2.2	2.2	2.3	2.3	2.4	2.3	2.3	2.2	2.1
15. Total current expenditure	:	:	:	44.8	44.2	43.5	43.4	43.8	44.2	43.7	43.5	42.9	42.5	42.5	42.5
16. Gross saving	:	:	:	0.9	1.9	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.7	2.3	2.2
17. Capital transfers received	:	:	:	0.5	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.5	0.4	0.4
18. Total revenue	:	:	:	46.2	46.7	46.2	45.4	45.0	45.0	44.6	44.9	45.4	45.6	45.2	45.2
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	2.6
20. Other capital expenditure	:	:	:	1.3	1.3	0.2	1.4	1.3	1.4	1.4	1.4	1.3	1.2	1.1	1.1
21. Total expenditure	:	:	:	48.5	48.1	46.2	47.3	47.6	48.1	47.5	47.4	46.8	46.3	46.2	46.2
22. Tax burden	:	:	:	41.1	41.7	41.4	40.4	40.0	39.9	39.6	39.8	40.5	40.7	40.4	40.4
23. Net lending (+) or net borrowing (-)	:	:	:	-2.3	-1.4	0.0	-1.8	-2.5	-3.1	-2.9	-2.5	-1.3	-0.6	-1.0	-1.1

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	6.4	4.5	3.2	3.8
2. Current taxes on income and wealth	:	:	:	7.7	6.6	1.1	-0.2	-0.3	3.1	5.7	9.8	8.4	3.0	3.1
3. Social contributions	:	:	:	4.2	3.7	3.1	3.6	3.7	2.8	2.9	4.4	3.8	3.6	3.3
4. Of which actual social contributions	:	:	:	4.3	3.7	3.1	3.4	3.7	2.8	2.9	4.5	3.7	3.6	3.4
5. Other current revenue	:	:	:	2.0	2.9	7.9	0.4	-1.1	2.6	4.8	5.6	5.1	3.3	3.5
6. Total current revenue	:	:	:	5.6	4.3	2.7	2.4	2.1	3.5	4.3	6.5	5.4	3.3	3.4
7. Government consumption expenditure	:	:	:	5.0	4.8	4.9	5.5	4.2	3.6	4.1	3.9	3.8	4.8	4.1
8. Of which compensation of employees	:	:	:	4.2	3.7	3.6	4.6	3.7	3.1	3.4	3.1	3.3	4.6	3.3
9. Collective consumption	:	:	:	5.5	4.1	3.8	4.8	3.5	3.7	2.6	2.2	3.4	4.6	3.9
10. Social transfers in kind	:	:	:	4.5	5.3	5.6	6.0	4.7	3.6	5.1	5.1	4.1	4.9	4.2
11. Social transfers other than in kind	:	:	:	3.8	2.7	4.0	6.1	4.3	3.3	3.0	3.1	2.7	4.4	3.5
12. Interest	:	:	:	-7.4	1.5	1.9	-5.5	-2.4	-2.4	-1.2	2.5	8.3	1.1	2.2
13. Subsidies	:	:	:	3.9	0.0	2.8	2.0	-0.1	-2.2	-1.0	2.6	5.5	4.7	2.5
14. Other current expenditure 1)	:	:	:	0.1	0.0	-0.1	0.0	0.1	0.0	0.1	-0.1	0.0	0.0	-0.1
15. Total current expenditure	:	:	:	3.4	3.5	4.1	4.5	3.8	2.9	3.3	3.4	3.7	4.2	3.5
16. Gross saving 1)	:	:	:	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.7	-0.4	0.0
17. Capital transfers received	:	:	:	8.6	-2.1	-9.9	21.6	77.3	-15.7	0.4	-19.3	-4.5	-1.1	1.3
18. Total revenue	:	:	:	5.7	4.2	2.5	2.6	2.9	3.2	4.2	6.1	5.3	3.2	3.4
19. Gross fixed capital formation	:	:	:	8.0	5.0	4.7	-0.7	8.6	0.9	4.9	5.1	7.3	5.7	4.4
20. Other capital expenditure 1)	:	:	:	0.1	-1.1	1.1	0.0	0.0	0.0	0.0	0.0	-0.1	-0.1	0.0
21. Total expenditure	:	:	:	3.7	1.2	6.7	4.2	4.0	2.9	3.3	3.4	3.7	4.1	3.5
22. Tax burden	:	:	:	5.9	4.5	2.0	2.3	2.8	3.2	4.2	6.5	5.4	3.5	3.4
23. Net lending (+) or net borrowing (-) 1)	:	:	:	0.9	1.4	-1.8	-0.7	-0.5	0.2	0.4	1.2	0.7	-0.4	-0.1

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	2.9	2.5	1.3	0.6	1.0	1.1
2. Interest payments (% of GDP)	4.5	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	3.0	2.9	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	4.5	4.5	4.5
4. Nominal GDP growth rate	3.9	4.6	5.3	4.4	3.5	3.0	4.1	3.6	4.8	4.8	4.2	3.5
(% 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	2.9	2.5	1.3	0.6	1.0	1.1
6. Contribution of nominal GDP growth	-2.7	-3.2	-3.6	-2.9	-2.3	-2.0	-2.7	-2.4	-3.2	-3.1	-2.7	-2.2
7. Stock-flow adjustment 3)	0.1	0.6	1.0	0.0	-0.4	0.2	0.2	0.6	0.2	0.5	0.4	0.3
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-2.3	-2.6	-3.9	-2.0	-0.9	-0.2	-0.2	-0.4	-1.6	-2.3	-1.9	-1.8
9. Snow-ball effect	1.8	0.8	0.3	0.9	1.2	1.3	0.4	0.5	-0.3	-0.2	0.2	0.6
10. Stock-flow adjustment 3)	0.1	0.6	1.0	0.0	-0.4	0.2	0.2	0.6	0.2	0.5	0.4	0.3
(% of GDP)												
11. Change in gross debt 5)	-0.4	-1.3	-2.6	-1.0	-0.2	1.3	0.4	0.6	-1.7	-2.1	-1.2	-0.8
12. Level of gross debt (end of year)	72.9	71.7	69.1	68.0	67.9	69.1	69.6	70.2	68.5	66.4	65.2	64.3

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

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

3) Line 7 = line 10.

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

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

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	893	912	949	979	1029	1076	1145	1196	1233	1280
2. Current taxes on income and wealth	667	696	742	799	852	861	859	857	883	933	1024	1110	1143	1178
3. Social contributions	991	1009	986	1027	1065	1097	1136	1179	1211	1246	1300	1350	1397	1444
4. Of which actual social contributions	923	939	915	954	989	1020	1055	1094	1124	1156	1208	1253	1298	1341
5. Other current revenue	265	256	256	261	268	290	291	288	295	309	326	343	354	367
6. Total current revenue	2639	2703	2794	2952	3078	3160	3235	3302	3418	3564	3796	3999	4128	4268
7. Government consumption expenditure	1173	1182	1208	1267	1328	1392	1469	1531	1586	1651	1715	1781	1866	1942
8. Of which compensation of employees	633	639	646	673	698	723	756	784	809	836	862	890	931	961
9. Collective consumption	492	495	501	528	550	571	598	619	642	659	674	696	728	757
10. Social transfers in kind	682	687	707	739	778	821	871	912	944	992	1042	1085	1138	1185
11. Social transfers other than in kind	990	1006	1022	1061	1089	1133	1201	1252	1293	1331	1373	1410	1471	1523
12. Interest	318	293	278	258	261	266	252	246	240	237	243	263	266	272
13. Subsidies	92	87	94	98	98	101	102	102	100	99	102	107	112	115
14. Other current expenditure	123	124	134	144	151	153	158	172	178	191	194	200	204	203
15. Total current expenditure	2696	2692	2737	2828	2927	3045	3182	3303	3398	3509	3626	3761	3919	4055
16. Gross saving	-57	11	58	124	151	114	53	-1	21	55	169	238	209	214
17. Capital transfers received	31	42	30	33	32	29	36	63	53	53	43	41	40	41
18. Total revenue	2670	2745	2825	2985	3110	3189	3271	3365	3471	3617	3838	4040	4169	4309
19. Gross fixed capital formation	148	141	148	159	167	175	174	189	190	200	210	225	238	249
20. Other capital expenditure	70	71	78	85	14	96	98	101	108	110	113	109	104	108
21. Total expenditure	2914	2905	2962	3072	3109	3317	3454	3593	3696	3819	3949	4095	4262	4412
22. Tax burden	2358	2433	2515	2664	2784	2840	2904	2986	3081	3208	3418	3601	3717	3841
23. Net lending (+) or net borrowing (-)	-243	-160	-138	-87	2	-128	-184	-228	-225	-201	-111	-55	-93	-102

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	13.5	13.4	13.4
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	12.1	12.5	12.4	12.4
3. Social contributions	17.2	17.2	16.1	16.1	15.8	15.6	15.7	15.8	15.6	15.5	15.4	15.3	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	14.3	14.3	14.2	14.1	14.1
5. Other current revenue	4.6	4.4	4.2	4.1	4.0	4.1	4.0	3.8	3.8	3.8	3.9	3.9	3.8	3.8
6. Total current revenue	45.9	46.0	45.7	46.2	45.8	45.0	44.6	44.2	43.9	44.2	44.9	45.2	44.8	44.7
7. Government consumption expenditure	20.4	20.1	19.8	19.8	19.8	19.8	20.2	20.5	20.4	20.5	20.3	20.1	20.2	20.4
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	10.1	10.1	10.1
9. Collective consumption	8.5	8.4	8.2	8.3	8.2	8.1	8.2	8.3	8.3	8.2	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	12.3	12.3	12.4
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	16.5	16.3	15.9	16.0	16.0
12. Interest	5.5	5.0	4.6	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	3.0	2.9	2.8
13. Subsidies	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.2
14. Other current expenditure	2.1	2.1	2.2	2.3	2.2	2.2	2.2	2.3	2.3	2.4	2.3	2.3	2.2	2.1
15. Total current expenditure	46.9	45.8	44.8	44.3	43.5	43.4	43.8	44.2	43.7	43.5	42.9	42.5	42.5	42.5
16. Gross saving	-1.0	0.2	0.9	1.9	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.7	2.3	2.2
17. Capital transfers received	0.5	0.7	0.5	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.5	0.4	0.4
18. Total revenue	46.4	46.7	46.2	46.7	46.3	45.4	45.0	45.0	44.6	44.9	45.5	45.7	45.2	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	2.5	2.6	2.6
20. Other capital expenditure	1.2	1.2	1.3	1.3	0.2	1.4	1.3	1.4	1.4	1.4	1.3	1.2	1.1	1.1
21. Total expenditure	50.6	49.4	48.5	48.1	46.2	47.3	47.6	48.1	47.5	47.4	46.8	46.3	46.2	46.2
22. Tax burden	41.0	41.4	41.2	41.7	41.4	40.5	40.0	39.9	39.6	39.8	40.5	40.7	40.3	40.3
23. Net lending (+) or net borrowing (-)	-4.2	-2.7	-2.3	-1.4	0.0	-1.8	-2.5	-3.0	-2.9	-2.5	-1.3	-0.6	-1.0	-1.1

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	6.4	4.5	3.2	3.8
2. Current taxes on income and wealth	8.9	4.3	6.7	7.7	6.6	1.0	-0.2	-0.3	3.1	5.6	9.8	8.4	3.0	3.1
3. Social contributions	5.3	1.8	-2.3	4.2	3.7	3.1	3.6	3.7	2.8	2.9	4.3	3.8	3.5	3.3
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	4.5	3.7	3.6	3.3
5. Other current revenue	3.1	-3.5	-0.2	2.0	2.9	7.9	0.4	-1.1	2.6	4.8	5.6	5.2	3.2	3.5
6. Total current revenue	6.1	2.4	3.4	5.6	4.3	2.7	2.4	2.1	3.5	4.3	6.5	5.4	3.2	3.4
7. Government consumption expenditure	4.5	0.7	2.2	4.9	4.8	4.8	5.5	4.2	3.6	4.1	3.9	3.8	4.8	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	3.4	3.1	3.3	4.6	3.3
9. Collective consumption	4.5	0.6	1.2	5.5	4.1	3.8	4.8	3.5	3.7	2.6	2.2	3.4	4.6	3.9
10. Social transfers in kind	4.6	0.8	2.8	4.5	5.3	5.6	6.0	4.7	3.6	5.1	5.0	4.1	4.9	4.2
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	3.1	2.7	4.3	3.5
12. Interest	5.8	-7.8	-4.9	-7.4	1.4	1.9	-5.5	-2.4	-2.4	-1.2	2.5	8.3	1.1	2.2
13. Subsidies	0.9	-5.7	8.0	4.0	0.0	2.8	1.9	-0.1	-2.2	-0.9	2.6	5.5	4.6	2.5
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	0.0	-0.1
15. Total current expenditure	5.5	-0.1	1.6	3.3	3.5	4.0	4.5	3.8	2.9	3.3	3.3	3.7	4.2	3.5
16. Gross saving 1)	0.3	1.2	0.8	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.7	-0.4	0.0
17. Capital transfers received	-5.0	35.5	-27.2	8.6	-2.1	-9.8	21.6	77.5	-16.0	0.1	-19.2	-4.4	-1.3	1.3
18. Total revenue	6.0	2.8	2.9	5.7	4.2	2.5	2.6	2.9	3.2	4.2	6.1	5.2	3.2	3.4
19. Gross fixed capital formation	1.4	-4.3	4.6	7.9	5.0	4.7	-0.7	8.6	0.8	5.0	5.1	7.3	5.7	4.4
20. Other capital expenditure 1)	-0.4	0.0	0.1	0.1	-1.1	1.2	0.0	0.0	0.0	0.0	0.0	-0.1	-0.1	0.0
21. Total expenditure	4.3	-0.3	2.0	3.7	1.2	6.7	4.2	4.0	2.9	3.3	3.4	3.7	4.1	3.5
22. Tax burden	6.7	3.2	3.4	5.9	4.5	2.0	2.3	2.8	3.2	4.1	6.5	5.4	3.2	3.3
23. Net lending (+) or net borrowing (-) 1)	0.7	1.5	0.5	0.9	1.4	-1.8	-0.7	-0.5	0.2	0.4	1.2	0.7	-0.4	-0.1

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	2.3	1.4	0.0	1.8	2.5	3.0	2.9	2.5	1.3	0.6	1.0	1.1
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	3.0	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	4.5	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	4.1	3.6	4.8	4.8	4.2	3.5
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	:	5.0	2.7	2.3	1.4	0.0	1.8	2.5	3.0	2.9	2.5	1.3	0.6	1.0	1.1
6. Contribution of nominal GDP growth	:	-3.1	-1.6	-2.7	-3.2	-3.6	-2.9	-2.3	-2.0	-2.7	-2.4	-3.2	-3.1	-2.7	-2.2
7. Stock-flow adjustment 3)	:	2.7	-1.5	0.1	0.5	1.0	0.0	-0.4	0.2	0.2	0.6	0.2	0.5	0.4	0.3
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	-0.2	-0.4	-1.6	-2.3	-1.9	-1.8
9. Snow-ball effect	:	2.4	3.4	1.8	0.8	0.3	0.9	1.2	1.3	0.4	0.5	-0.3	-0.2	0.2	0.6
10. Stock-flow adjustment 3)	:	2.7	-1.5	0.1	0.5	1.0	0.0	-0.4	0.2	0.2	0.6	0.2	0.5	0.4	0.3
(% of GDP)															
11. Change in gross debt 5)	:	4.6	-0.4	-0.4	-1.3	-2.6	-1.0	-0.2	1.3	0.4	0.6	-1.7	-2.0	-1.2	-0.8
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	70.3	68.6	66.6	65.4	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 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	9.39	9.81	11.21	12.41
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	2.25	2.38	2.68	3.67	4.27	4.89
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	4.89	5.43	6.07
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	4.89	5.43	6.07
5. Other current revenue	:	:	:	:	:	:	:	3.12	2.66	3.14	3.01	3.08	4.57	4.81	5.21
6. Total current revenue	:	:	:	:	:	:	:	13.07	14.15	16.26	17.77	19.46	22.95	25.72	28.57
7. Government consumption expenditure	0.13	0.21	2.19	3.44	3.94	4.79	5.18	5.86	6.57	7.15	7.71	8.20	9.13	10.32	11.34
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	5.08	5.63	6.07
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	4.40	5.06	5.72	6.28
10. Social transfers in kind	0.07	0.11	1.13	1.60	1.83	2.18	2.37	2.59	3.09	3.24	3.52	3.79	4.07	4.60	5.06
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	5.62	6.15	6.94	7.73
12. Interest	0.12	0.37	1.44	0.96	0.90	1.08	1.11	0.74	0.69	0.70	0.72	0.69	0.58	0.58	0.57
13. Subsidies	0.01	0.01	0.11	0.39	0.44	0.51	0.70	0.28	0.40	0.36	0.37	0.37	0.84	0.97	1.08
14. Other current expenditure	0.07	0.13	1.40	2.87	3.49	3.97	3.82	0.92	0.72	1.06	1.07	1.03	1.93	2.14	2.33
15. Total current expenditure	0.44	0.88	6.65	10.05	11.59	14.17	14.75	11.90	12.77	13.95	14.96	15.91	18.64	20.95	23.06
16. Gross saving	-0.02	-0.03	1.19	2.05	1.84	1.32	1.11	1.16	1.38	2.32	2.80	3.55	4.31	4.77	5.51
17. Capital transfers received	0.00	0.01	0.01	0.03	0.03	0.08	0.04	-0.23	-0.20	-0.28	-0.22	-0.02	0.36	0.83	1.12
18. Total revenue	:	:	:	:	:	:	:	12.83	13.94	15.98	17.55	19.44	23.31	26.55	29.69
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	2.06	2.72	3.50	4.29
20. Other capital expenditure	0.00	0.00	0.03	0.97	0.86	0.55	0.06	0.04	0.23	0.35	0.02	-0.01	0.03	-0.01	-0.02
21. Total expenditure	:	:	:	:	:	:	:	12.86	13.94	15.43	16.77	17.97	21.39	24.45	27.34
22. Tax burden	:	:	:	:	:	9.69	9.95	9.77	11.26	12.84	14.52	16.41	19.25	21.08	23.59
23. Net lending (+) or net borrowing (-)	-0.03	-0.03	0.92	0.37	0.09	-0.13	0.06	-0.03	0.00	0.56	0.77	1.48	1.92	2.10	2.36

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	19.0	17.4	17.3	17.1
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	5.8	5.6	5.4	6.5	6.6	6.7
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	8.7	8.7	8.4	8.4
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	8.7	8.7	8.4	8.4
5. Other current revenue	:	:	:	:	:	:	:	9.6	7.7	8.1	7.0	6.2	8.1	7.4	7.2
6. Total current revenue	:	:	:	:	:	:	:	40.3	40.9	41.9	41.5	39.4	40.6	39.6	39.4
7. Government consumption expenditure	15.3	11.9	12.6	15.3	16.5	17.9	17.4	18.1	19.0	18.4	18.0	16.6	16.2	15.9	15.6
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	9.0	8.7	8.4
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	8.9	8.9	8.8	8.7
10. Social transfers in kind	7.5	6.1	6.5	7.1	7.7	8.2	8.0	8.0	8.9	8.3	8.2	7.7	7.2	7.1	7.0
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	11.4	10.9	10.7	10.7
12. Interest	14.1	21.1	8.3	4.3	3.8	4.0	3.7	2.3	2.0	1.8	1.7	1.4	1.0	0.9	0.8
13. Subsidies	1.2	0.8	0.6	1.8	1.8	1.9	2.4	0.9	1.2	0.9	0.9	0.8	1.5	1.5	1.5
14. Other current expenditure	8.5	7.3	8.0	12.8	14.7	14.8	12.9	2.8	2.1	2.7	2.5	2.1	3.4	3.3	3.2
15. Total current expenditure	49.6	50.0	38.2	44.8	48.7	53.0	49.6	36.7	36.9	35.9	35.0	32.2	33.0	32.3	31.8
16. Gross saving	-2.7	-1.8	6.9	9.1	7.7	4.9	3.7	3.6	4.0	6.0	6.5	7.2	7.6	7.3	7.6
17. Capital transfers received	0.2	0.8	0.1	0.1	0.1	0.3	0.1	-0.7	-0.6	-0.7	-0.5	0.0	0.6	1.3	1.5
18. Total revenue	:	:	:	:	:	:	:	39.6	40.3	41.2	41.0	39.4	41.2	40.9	40.9
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	4.2	4.8	5.4	5.9
20. Other capital expenditure	0.0	0.0	0.2	4.3	3.6	2.1	0.2	0.1	0.7	0.9	0.0	0.0	0.0	0.0	0.0
21. Total expenditure	:	:	:	:	:	:	:	39.7	40.3	39.7	39.2	36.4	37.8	37.7	37.7
22. Tax burden	:	:	:	:	:	36.2	33.5	30.2	32.5	33.1	33.9	33.2	34.1	32.5	32.5
23. Net lending (+) or net borrowing (-)	-3.4	-1.8	5.3	1.7	0.4	-0.5	0.2	-0.1	0.0	1.4	1.8	3.0	3.4	3.2	3.2

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	18.0	4.5	14.3	10.6
2. Current taxes on income and wealth	116.9	761.2	14.0	5.3	7.5	-4.4	-7.9	6.7	-4.5	6.0	12.5	36.8	16.3	14.6
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	13.5	11.0	11.8
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	13.5	11.0	11.8
5. Other current revenue	:	:	:	:	:	:	:	-14.8	17.9	-4.1	2.1	48.7	5.2	8.3
6. Total current revenue	:	:	:	:	:	:	:	8.3	14.9	9.2	9.5	17.9	12.1	11.1
7. Government consumption expenditure	56.5	940.4	57.2	14.4	21.5	8.2	13.2	12.2	8.8	7.8	6.4	11.3	13.1	9.9
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	14.4	10.8	7.9
9. Collective consumption	50.2	930.8	74.8	14.4	23.4	7.9	16.2	6.5	12.6	6.9	5.2	14.8	13.1	9.9
10. Social transfers in kind	62.9	949.5	40.8	14.5	19.4	8.5	9.6	19.2	4.7	8.8	7.7	7.3	13.1	9.9
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	10.2	9.6	12.8	11.4
12. Interest	199.0	288.4	-33.7	-6.0	20.6	2.1	-33.2	-6.8	1.6	2.9	-3.9	-16.2	-0.5	-0.5
13. Subsidies	37.5	645.8	260.6	10.6	17.6	36.4	-60.2	43.6	-8.7	2.0	0.4	126.0	15.0	11.0
14. Other current expenditure 1)	-1.1	0.7	4.7	1.9	0.2	-2.0	-10.0	-0.8	0.7	-0.2	-0.4	1.3	-0.1	-0.1
15. Total current expenditure	101.5	655.5	51.1	15.3	22.3	4.1	-19.3	7.3	9.3	7.3	6.3	17.1	12.4	10.1
16. Gross saving 1)	1.0	8.6	2.3	-1.4	-2.8	-1.2	-0.2	0.4	2.0	0.6	0.6	0.4	-0.3	0.3
17. Capital transfers received	743.6	-4.2	99.4	5.4	181.1	-47.6	-637.3	-11.3	36.1	-21.1	-93.1	-2486.2	128.1	34.8
18. Total revenue	:	:	:	:	:	:	:	8.6	14.6	9.8	10.8	19.9	13.9	11.8
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	15.1	31.9	28.5	22.6
20. Other capital expenditure 1)	0.0	0.2	4.1	-0.7	-1.5	-1.9	-0.1	0.5	0.2	-0.9	-0.1	0.1	-0.1	0.0
21. Total expenditure	:	:	:	:	:	:	:	8.4	10.6	8.7	7.1	19.1	14.3	11.8
22. Tax burden	:	:	:	:	:	2.7	-1.8	15.2	14.1	13.1	13.0	17.3	14.2	11.8
23. Net lending (+) or net borrowing (-) 1)	1.6	7.1	-3.6	-1.3	-0.8	0.7	-0.3	0.1	1.4	0.4	1.2	0.4	-0.2	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	-1.4	-1.8	-3.0	-3.4	-3.2	-3.2
2. Interest payments (% of GDP)	4.3	3.8	4.0	3.7	2.3	2.0	1.8	1.7	1.4	1.0	0.9	0.8
3. Implicit interest rate 2)	5.2	5.0	5.7	5.6	3.7	4.0	4.4	4.9	5.5	5.2	5.6	6.3
4. Nominal GDP growth rate	28.6	6.1	12.5	11.1	9.1	6.9	12.1	10.2	15.3	14.5	14.8	11.7
(% 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	-1.4	-1.8	-3.0	-3.4	-3.2	-3.2
6. Contribution of nominal GDP growth	-23.4	-4.6	-8.8	-7.4	-5.6	-3.4	-5.0	-3.5	-3.9	-2.9	-2.4	-1.5
7. Stock-flow adjustment 3)	-0.4	4.7	3.3	0.6	-8.1	-4.3	-1.6	-3.4	0.3	1.8	1.5	1.4
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-5.9	-4.1	-3.6	-3.9	-2.2	-2.0	-3.2	-3.5	-4.4	-4.4	-4.1	-4.0
9. Snow-ball effect	-19.1	-0.8	-4.7	-3.7	-3.3	-1.5	-3.2	-1.8	-2.5	-1.8	-1.5	-0.7
10. Stock-flow adjustment 3)	-0.4	4.7	3.3	0.6	-8.1	-4.3	-1.6	-3.4	0.3	1.8	1.5	1.4
(% of GDP)												
11. Change in gross debt 5)	-25.4	-0.3	-5.0	-7.0	-13.6	-7.7	-8.0	-8.7	-6.5	-4.5	-4.0	-3.4
12. Level of gross debt (end of year)	79.6	79.3	74.3	67.3	53.6	45.9	37.9	29.2	22.7	18.2	14.1	10.8

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

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

3) Line 7 = line 10.

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

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

Table 19A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****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	381	412	433
2. Current taxes on income and wealth	140	140	160	166	176	181	207	224	247	270	273	295	327	346	377
3. Social contributions	211	240	265	282	293	312	335	367	389	453	482	525	577	632	676
4. Of which actual social contributions	211	240	265	282	293	312	335	367	389	452	482	524	576	632	676
5. Other current revenue	63	74	79	93	91	89	105	113	121	129	127	133	148	152	164
6. Total current revenue	594	658	712	760	800	830	905	971	1043	1177	1225	1304	1433	1543	1650
7. Government consumption expenditure	306	340	379	400	441	461	497	549	603	622	658	685	713	748	776
8. Of which compensation of employees	108	127	134	135	151	155	173	192	214	222	238	252	268	262	271
9. Collective consumption	146	157	181	187	217	232	242	271	306	297	330	342	356	381	395
10. Social transfers in kind	160	183	198	212	223	229	255	278	298	325	329	343	357	367	381
11. Social transfers other than in kind	158	183	208	226	244	264	280	305	316	362	376	407	454	492	536
12. Interest	15	20	20	23	21	18	24	31	30	33	35	36	41	43	46
13. Subsidies	42	41	49	58	61	61	65	57	68	59	55	61	63	87	91
14. Other current expenditure	-12	-6	-22	-29	-31	-26	-25	-20	-10	-11	-4	-2	6	7	14
15. Total current expenditure	509	578	635	677	736	778	841	922	1007	1065	1120	1187	1277	1378	1464
16. Gross saving	85	79	78	82	65	52	63	49	36	112	105	117	156	165	186
17. Capital transfers received	8	3	1	2	2	4	7	4	6	10	11	20	19	28	39
18. Total revenue	602	661	714	762	802	834	911	974	1049	1188	1236	1324	1452	1571	1689
19. Gross fixed capital formation	77	77	77	84	68	79	83	95	117	136	147	161	171	186	204
20. Other capital expenditure	213	61	71	101	76	58	122	124	96	70	76	61	60	62	66
21. Total expenditure	799	717	782	862	880	915	1046	1141	1220	1271	1342	1410	1508	1626	1734
22. Tax burden	531	584	634	667	709	741	800	860	924	1057	1112	1188	1300	1414	1515
23. Net lending (+) or net borrowing (-)	-197	-56	-69	-100	-77	-81	-135	-167	-171	-83	-107	-86	-56	-55	-45

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	10.7	10.7	10.4
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	9.1	9.2	9.0	9.1
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	16.2	16.4	16.3
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	16.2	16.4	16.3
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	4.2	4.0	4.0
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	40.4	40.3	40.0	39.8
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	20.0	19.4	18.7
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	8.0	7.8	7.5	6.8	6.5
9. Collective consumption	10.0	9.3	10.0	9.4	10.4	10.6	10.3	11.0	11.9	10.5	11.0	10.6	10.0	9.9	9.5
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	10.0	9.5	9.2
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	12.8	12.8	12.9
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	1.2	1.1	1.1
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	1.8	2.3	2.2
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	-0.1	0.2	0.2	0.3
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	36.7	35.9	35.7	35.3
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	3.6	4.4	4.3	4.5
17. Capital transfers received	0.5	0.2	0.1	0.1	0.1	0.2	0.3	0.2	0.3	0.4	0.4	0.6	0.5	0.7	0.9
18. Total revenue	41.0	39.3	39.4	38.2	38.6	38.1	38.7	39.5	40.7	42.2	41.4	41.0	40.8	40.7	40.7
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	4.8	4.8	4.9
20. Other capital expenditure	14.5	3.7	3.9	5.0	3.7	2.6	5.2	5.1	3.7	2.5	2.5	1.9	1.7	1.6	1.6
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	42.4	42.2	41.8
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	36.8	36.6	36.7	36.5
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	-3.6	-2.7	-1.6	-1.4	-1.1

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	8.5	8.1	5.0	
2. Current taxes on income and wealth	: 0.1	14.0	3.4	6.3	3.1	14.0	8.3	10.5	9.1	1.3	8.0	10.8	5.9	8.8	
3. Social contributions	: 13.5	10.4	6.4	3.9	6.6	7.4	9.7	5.8	16.4	6.5	8.8	9.9	9.6	7.0	
4. Of which actual social contributions	: 13.6	10.4	6.4	3.9	6.5	7.5	9.7	5.8	16.4	6.5	8.9	9.9	9.6	7.0	
5. Other current revenue	: 17.8	6.8	18.7	-2.2	-2.4	17.8	7.4	7.6	6.6	-1.7	4.4	11.5	3.0	7.7	
6. Total current revenue	: 10.7	8.3	6.6	5.4	3.8	9.0	7.3	7.4	12.9	4.1	6.5	9.9	7.7	6.9	
7. Government consumption expenditure	: 11.1	11.4	5.4	10.2	4.6	7.8	10.6	9.8	3.1	5.9	4.0	4.1	4.9	3.8	
8. Of which compensation of employees	: 17.6	5.6	0.9	12.1	2.2	11.8	10.8	11.8	3.7	7.1	6.1	6.3	-2.3	3.3	
9. Collective consumption	: 7.2	15.5	3.3	16.0	6.8	4.2	12.2	12.7	-3.0	11.2	3.8	4.1	6.8	3.9	
10. Social transfers in kind	: 14.7	7.9	7.3	5.2	2.5	11.4	9.2	6.9	9.2	1.1	4.2	4.1	2.9	3.8	
11. Social transfers other than in kind	: 16.3	13.5	8.4	8.0	8.3	6.3	8.8	3.4	14.7	4.0	8.2	11.4	8.4	9.0	
12. Interest	: 34.4	-0.3	14.1	-8.4	-13.3	29.5	28.3	-2.3	10.9	4.4	4.1	14.0	5.4	5.9	
13. Subsidies	: -3.3	21.5	17.5	5.5	-0.2	7.3	-13.5	20.6	-13.5	-7.2	12.2	2.0	39.7	4.3	
14. Other current expenditure 1)	: 0.4	-0.9	-0.2	0.0	0.3	0.1	0.2	0.4	0.0	0.2	0.1	0.2	0.0	0.2	
15. Total current expenditure	: 13.6	9.7	6.7	8.6	5.8	8.1	9.5	9.3	5.7	5.2	6.0	7.5	7.9	6.3	
16. Gross saving 1)	: -1.1	-0.4	-0.2	-1.0	-0.7	0.3	-0.7	-0.6	2.6	-0.5	0.1	0.8	-0.1	0.2	
17. Capital transfers received	: -59.3	-61.3	68.1	-5.9	80.6	86.2	-44.1	72.5	62.4	2.2	87.7	-6.6	48.1	38.9	
18. Total revenue	: 9.8	8.0	6.7	5.3	3.9	9.3	6.9	7.7	13.2	4.0	7.2	9.6	8.2	7.5	
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	6.0	8.7	9.4	
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	-0.2	-0.1	0.0	
21. Total expenditure	: -10.3	9.2	10.1	2.1	4.1	14.3	9.1	6.9	4.2	5.6	5.0	6.9	7.8	6.6	
22. Tax burden	: 9.9	8.5	5.1	6.4	4.5	7.9	7.4	7.4	14.4	5.2	6.9	9.4	8.7	7.1	
23. Net lending (+) or net borrowing (-) 1)	: 10.1	-0.5	-1.2	1.3	0.0	-2.0	-1.0	0.1	3.7	-0.6	0.9	1.1	0.2	0.3	

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	3.6	2.7	1.6	1.4	1.1
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	1.2	1.1	1.1
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	4.3	4.2	4.2
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	10.1	8.4	7.5
(% 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	3.6	2.7	1.6	1.4	1.1
6. Contribution of nominal GDP growth	-0.9	-1.2	-0.6	-0.8	-1.3	-1.1	-1.2	-2.5	-1.8	-2.2	-2.7	-2.2	-2.0
7. Stock-flow adjustment 3)	-2.3	-1.9	-1.8	-0.8	2.2	-2.3	-3.8	-0.1	-2.5	-0.7	0.3	0.2	0.0
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	1.5	0.4	0.3	0.0
9. Snow-ball effect	0.2	-0.1	0.4	0.0	-0.3	0.1	-0.1	-1.4	-0.6	-1.1	-1.5	-1.1	-0.9
10. Stock-flow adjustment 3)	-2.3	-1.9	-1.8	-0.8	2.2	-2.3	-3.8	-0.1	-2.5	-0.7	0.3	0.2	0.0
(% of GDP)													
11. Change in gross debt 5)	0.6	1.9	1.3	2.2	6.6	3.4	1.6	0.3	-0.6	-0.3	-0.8	-0.6	-0.9
12. Level of gross debt (end of year)	13.1	15.0	16.4	18.5	25.1	28.5	30.1	30.4	29.7	29.4	28.7	28.1	27.2

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 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	255.3	274.5	291.9	300.9	311.8	319.2
2. Current taxes on income and wealth	96.6	176.2	243.0	313.4	391.7	390.9	399.1	411.1	442.1	489.1	492.9	502.1	524.9	529.9
3. Social contributions	7.1	17.9	14.1	21.0	34.2	34.9	28.8	29.8	30.7	31.3	31.6	31.7	31.9	32.8
4. Of which actual social contributions	3.2	11.7	8.3	11.4	23.9	23.8	17.1	17.5	17.7	17.8	17.6	18.5	19.0	19.4
5. Other current revenue	23.5	44.0	58.9	63.5	69.5	76.8	77.9	80.3	87.1	88.2	93.1	89.1	93.1	95.2
6. Total current revenue	195.5	347.6	453.9	569.1	715.5	732.4	744.1	762.5	815.2	883.2	909.4	923.8	961.6	977.1
7. Government consumption expenditure	105.3	164.2	211.2	257.2	325.1	343.3	360.2	371.2	389.0	401.3	421.2	439.2	461.8	485.4
8. Of which compensation of employees	69.6	110.3	145.7	174.9	221.3	232.9	243.9	252.5	261.3	267.4	278.1	283.7	296.3	308.9
9. Collective consumption	33.8	51.0	72.3	83.5	102.9	107.9	110.2	111.5	117.0	118.8	123.8	130.4	138.8	144.8
10. Social transfers in kind	71.5	113.3	138.9	173.7	222.2	235.3	250.0	259.7	272.0	282.5	297.3	308.8	323.0	340.6
11. Social transfers other than in kind	61.8	100.3	142.6	198.8	209.8	217.7	225.7	239.9	247.2	251.1	250.8	253.8	260.1	272.6
12. Interest	14.7	60.6	59.7	60.4	46.2	44.3	41.4	36.8	33.9	28.6	26.4	24.9	25.5	21.5
13. Subsidies	6.4	10.5	18.5	27.6	31.5	32.1	34.0	33.8	33.7	35.6	36.3	38.6	40.9	43.7
14. Other current expenditure	4.7	9.2	17.8	34.9	51.3	55.7	56.6	58.8	59.8	63.8	67.1	63.9	65.5	67.3
15. Total current expenditure	192.8	344.8	449.8	579.0	663.9	693.2	717.9	740.5	763.6	780.5	801.7	820.4	853.8	890.4
16. Gross saving	2.7	2.9	4.1	-9.9	51.6	39.2	26.2	22.0	51.5	102.7	107.7	103.4	107.8	86.7
17. Capital transfers received	2.3	3.5	5.4	5.6	7.1	6.9	8.4	7.3	12.2	9.9	11.3	10.3	9.5	9.6
18. Total revenue	197.8	351.1	459.2	574.7	722.6	739.2	752.5	769.8	827.3	893.2	920.7	934.1	971.2	986.7
19. Gross fixed capital formation	12.1	13.1	14.0	18.1	21.6	25.2	24.1	22.2	27.2	27.4	31.7	31.2	33.0	35.3
20. Other capital expenditure	2.0	2.2	6.3	7.2	6.6	4.2	5.5	5.7	6.0	4.8	5.1	6.5	15.9	7.1
21. Total expenditure	206.9	360.1	470.0	604.2	692.1	722.6	747.5	768.4	796.9	812.6	838.6	858.0	902.8	932.9
22. Tax burden	170.1	301.3	391.7	497.9	639.4	647.8	657.5	673.2	719.2	786.0	807.3	827.3	861.4	874.4
23. Net lending (+) or net borrowing (-)	-9.1	-9.0	-10.8	-29.1	30.4	20.0	3.0	-0.6	27.2	77.4	79.3	74.6	68.4	53.9

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	17.4	17.7	17.8	17.7	17.6	17.4
2. Current taxes on income and wealth	24.6	27.2	28.9	30.7	30.3	29.3	29.1	29.3	30.2	31.6	30.0	29.6	29.6	28.9
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	1.8	1.8
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	5.8	5.7	5.7	5.9	5.7	5.7	5.3	5.3	5.2
6. Total current revenue	49.8	53.6	54.0	55.8	55.3	54.8	54.2	54.4	55.6	57.0	55.4	54.5	54.3	53.2
7. Government consumption expenditure	26.8	25.3	25.1	25.2	25.1	25.7	26.2	26.5	26.5	25.9	25.7	25.9	26.1	26.4
8. Of which compensation of employees	17.7	17.0	17.3	17.2	17.1	17.4	17.8	18.0	17.8	17.3	16.9	16.7	16.7	16.8
9. Collective consumption	8.6	7.9	8.6	8.2	8.0	8.1	8.0	8.0	8.0	7.7	7.5	7.7	7.8	7.9
10. Social transfers in kind	18.2	17.5	16.5	17.0	17.2	17.6	18.2	18.5	18.6	18.2	18.1	18.2	18.2	18.5
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	15.0	14.7	14.8
12. Interest	3.7	9.3	7.1	5.9	3.6	3.3	3.0	2.6	2.3	1.8	1.6	1.5	1.4	1.2
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	2.3	2.4
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	3.8	3.7	3.7
15. Total current expenditure	49.1	53.2	53.5	56.8	51.3	51.9	52.3	52.9	52.1	50.4	48.8	48.4	48.2	48.5
16. Gross saving	0.7	0.4	0.5	-1.0	4.0	2.9	1.9	1.6	3.5	6.6	6.6	6.1	6.1	4.7
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	0.6	0.5	0.5
18. Total revenue	50.3	54.1	54.6	56.4	55.8	55.3	54.8	55.0	56.4	57.7	56.1	55.1	54.8	53.7
19. Gross fixed capital formation	3.1	2.0	1.7	1.8	1.7	1.9	1.8	1.6	1.9	1.8	1.9	1.8	1.9	1.9
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	0.9	0.4
21. Total expenditure	52.7	55.5	55.9	59.3	53.5	54.1	54.5	54.9	54.4	52.5	51.1	50.6	51.0	50.8
22. Tax burden	43.3	46.5	46.6	48.8	49.4	48.5	47.9	48.1	49.1	50.8	49.2	48.8	48.6	47.6
23. Net lending (+) or net borrowing (-)	-2.3	-1.4	-1.3	-2.9	2.3	1.5	0.2	0.0	1.9	5.0	4.8	4.4	3.9	2.9

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	5.8	7.5	6.3	3.1	3.6	2.4
2. Current taxes on income and wealth	12.6	13.1	2.8	4.9	7.1	-0.2	2.1	3.0	7.5	10.6	0.8	1.9	4.5	1.0
3. Social contributions	22.4	8.1	-16.7	-1.9	13.8	1.8	-17.3	3.5	2.9	2.1	0.7	0.3	0.8	2.8
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	4.8	2.8	2.0
5. Other current revenue	17.5	1.2	-4.6	-4.1	3.7	10.5	1.4	3.1	8.5	1.3	5.5	-4.3	4.5	2.2
6. Total current revenue	11.2	10.2	0.4	3.3	4.9	2.4	1.6	2.5	6.9	8.3	3.0	1.6	4.1	1.6
7. Government consumption expenditure	14.7	6.0	3.2	3.1	4.1	5.6	4.9	3.1	4.8	3.1	5.0	4.3	5.1	5.1
8. Of which compensation of employees	12.7	5.2	2.9	3.8	4.2	5.2	4.7	3.5	3.5	2.4	4.0	2.0	4.4	4.3
9. Collective consumption	17.0	5.0	11.0	0.3	3.4	4.9	2.1	1.2	4.9	1.5	4.3	5.3	6.5	4.3
10. Social transfers in kind	13.6	6.4	-0.4	4.6	4.4	5.9	6.2	3.9	4.7	3.9	5.2	3.9	4.6	5.5
11. Social transfers other than in kind	16.1	3.7	1.5	1.7	2.7	3.8	3.7	6.3	3.1	1.6	-0.1	1.2	2.5	4.8
12. Interest	20.9	12.0	4.9	0.6	-5.9	-4.1	-6.6	-11.0	-7.8	-15.8	-7.6	-5.7	2.3	-15.7
13. Subsidies	30.6	1.9	7.7	1.4	0.0	2.1	5.8	-0.8	-0.3	5.9	1.8	6.4	6.0	6.8
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	-0.3	-0.1	0.0
15. Total current expenditure	15.5	6.0	2.9	2.8	2.9	4.4	3.6	3.1	3.1	2.2	2.7	2.3	4.1	4.3
16. Gross saving 1)	-1.8	2.1	-1.4	0.3	0.9	-1.1	-1.0	-0.3	1.9	3.1	-0.1	-0.5	0.0	-1.4
17. Capital transfers received	13.9	106.6	98.0	36.2	3.9	-3.4	22.7	-13.3	66.5	-18.2	13.6	-8.7	-7.7	0.9
18. Total revenue	11.2	10.7	1.0	3.5	4.9	2.3	1.8	2.3	7.5	8.0	3.1	1.5	4.0	1.6
19. Gross fixed capital formation	-1.9	16.8	-4.2	1.9	7.1	16.8	-4.5	-7.6	22.5	0.4	16.0	-1.8	6.0	7.0
20. Other capital expenditure 1)	0.2	0.0	0.7	0.0	0.0	-0.2	0.1	0.0	0.0	-0.1	0.0	0.1	0.5	-0.5
21. Total expenditure	14.7	6.4	3.9	2.8	3.1	4.4	3.4	2.8	3.7	2.0	3.2	2.3	5.2	3.3
22. Tax burden	10.3	11.9	0.8	4.6	5.1	1.3	1.5	2.4	6.8	9.3	2.7	2.5	4.1	1.5
23. Net lending (+) or net borrowing (-) 1)	-1.6	2.2	-1.6	0.4	1.0	-0.8	-1.3	-0.3	1.9	3.1	-0.2	-0.4	-0.5	-0.9

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	0.0	-1.9	-5.0	-4.8	-4.4	-3.9	-2.9
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	1.5	1.4	1.2
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	4.5	4.7	5.0	5.8	5.6
4. Nominal GDP growth rate	4.0	4.4	5.3	3.4	4.3	6.6	3.2	2.8	2.0	4.7	5.6	6.0	3.3	4.5	3.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.9	2.9	0.5	0.0	-1.3	-2.3	-1.5	-0.2	0.0	-1.9	-5.0	-4.8	-4.4	-3.9	-2.9
6. Contribution of nominal GDP growth	-2.4	-3.2	-3.5	-2.1	-2.5	-3.6	-1.6	-1.3	-0.9	-2.0	-2.3	-2.1	-1.0	-1.1	-0.8
7. Stock-flow adjustment 3)	0.3	-3.7	-1.0	-2.2	0.4	0.2	-1.2	0.9	-0.1	1.9	-0.1	0.9	1.0	0.6	0.5

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-4.2	-3.1	-4.5	-4.5	-5.4	-5.9	-4.8	-3.2	-2.6	-4.2	-6.8	-6.4	-5.9	-5.3	-4.1
9. Snow-ball effect	4.7	2.7	1.6	2.4	1.5	0.0	1.7	1.7	1.7	0.3	-0.5	-0.5	0.5	0.3	0.4
10. Stock-flow adjustment 3)	0.3	-3.7	-1.0	-2.2	0.4	0.2	-1.2	0.9	-0.1	1.9	-0.1	0.9	1.0	0.6	0.5

(% of GDP)

11. Change in gross debt 5)	0.8	-4.0	-4.0	-4.4	-3.4	-5.7	-4.3	-0.6	-1.0	-2.0	-7.4	-6.0	-4.4	-4.4	-3.2
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	43.8	36.4	30.4	26.0	21.7	18.4

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 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	5.7	7.6	9.6	9.8	9.8	11.9	13.5	15.2	16.6	18.3	22.8	27.6	32.8	36.9	39.9
2. Current taxes on income and wealth	4.7	5.3	6.5	8.2	8.2	7.5	7.9	9.2	11.0	12.0	12.2	14.8	18.7	19.3	19.8
3. Social contributions	5.3	6.6	8.0	8.8	9.3	10.6	11.7	13.4	14.6	15.8	18.1	21.4	26.7	30.3	32.8
4. Of which actual social contributions	5.3	6.6	8.0	8.8	9.3	10.5	11.6	13.4	14.4	15.7	17.9	21.2	26.5	30.0	32.5
5. Other current revenue	2.4	2.6	3.5	3.2	3.2	4.3	4.7	5.5	6.9	7.1	8.4	10.5	9.7	10.9	11.7
6. Total current revenue	18.2	22.1	27.5	30.0	30.5	34.2	37.7	43.3	49.0	53.2	61.6	74.2	88.0	97.3	104.2
7. Government consumption expenditure	11.0	13.2	14.7	16.3	18.4	19.0	20.5	22.4	25.0	27.0	29.9	33.9	41.5	49.1	54.7
8. Of which compensation of employees	5.1	6.4	7.4	8.2	9.9	10.4	11.1	12.0	13.3	14.7	16.3	18.3	22.3	26.8	29.3
9. Collective consumption	4.2	5.2	6.3	7.2	8.3	8.8	9.4	10.3	11.8	12.4	13.5	15.2	19.2	22.8	25.5
10. Social transfers in kind	6.8	7.9	8.3	9.1	10.1	10.3	11.1	12.1	13.2	14.7	16.4	18.6	22.3	26.3	29.2
11. Social transfers other than in kind	4.1	5.6	6.6	7.6	8.8	9.1	9.9	10.8	12.0	14.1	15.8	18.3	21.4	25.9	28.8
12. Interest	0.2	0.2	0.2	0.4	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4
13. Subsidies	0.4	0.5	0.5	1.1	1.0	1.1	1.1	1.2	1.2	1.4	1.7	2.1	2.1	2.4	2.6
14. Other current expenditure	-0.1	0.2	0.8	0.9	1.2	1.4	1.4	1.8	2.4	3.3	4.2	4.6	5.5	7.3	7.6
15. Total current expenditure	15.6	19.7	22.8	26.3	29.7	30.8	33.1	36.5	40.9	46.0	52.0	59.1	70.8	85.8	94.2
16. Gross saving	2.6	2.4	4.7	3.7	0.8	3.4	4.6	6.9	8.1	7.2	9.5	15.1	17.2	11.4	10.0
17. Capital transfers received	0.2	0.2	0.2	0.3	0.3	0.4	0.2	0.4	0.6	0.5	0.5	1.6	1.8	2.3	2.8
18. Total revenue	18.3	22.3	27.7	30.3	30.8	34.6	37.9	43.7	49.6	53.8	62.0	75.8	89.8	99.6	107.0
19. Gross fixed capital formation	2.2	2.5	3.0	3.8	3.6	3.6	4.5	5.9	5.7	5.1	6.5	9.4	10.7	12.1	14.2
20. Other capital expenditure	0.1	0.2	0.4	0.7	0.4	0.4	0.4	0.9	0.5	0.0	0.3	-0.1	0.5	0.5	0.6
21. Total expenditure	17.9	22.5	26.2	30.9	33.7	34.8	38.0	43.3	47.1	51.2	58.8	68.4	82.0	98.5	109.1
22. Tax burden	15.7	19.5	24.0	26.8	27.3	29.8	32.8	37.8	42.0	46.3	53.6	64.3	79.0	87.2	93.4
23. Net lending (+) or net borrowing (-)	0.5	-0.2	1.5	-0.5	-2.9	-0.2	-0.1	0.5	2.5	2.3	3.1	6.9	6.9	1.1	-2.1

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	13.2	13.4	13.7	12.5	11.8	12.4	12.4	12.5	12.2	12.2	13.0	13.3	13.5	13.5	13.4
2. Current taxes on income and wealth	10.9	9.3	9.3	10.4	9.8	7.8	7.3	7.6	8.1	8.0	7.0	7.1	7.7	7.1	6.6
3. Social contributions	12.3	11.7	11.4	11.3	11.1	11.1	10.8	11.1	10.7	10.6	10.3	10.3	11.0	11.1	11.0
4. Of which actual social contributions	12.3	11.7	11.4	11.2	11.1	11.0	10.8	11.0	10.6	10.5	10.2	10.2	10.9	11.0	10.9
5. Other current revenue	5.7	4.5	5.0	4.1	3.8	4.5	4.4	4.5	5.1	4.8	4.8	5.1	4.0	4.0	3.9
6. Total current revenue	42.0	38.9	39.4	38.3	36.5	35.8	34.9	35.7	36.0	35.5	35.1	35.8	36.2	35.6	34.9
7. Government consumption expenditure	25.6	23.2	21.0	20.8	22.1	19.9	19.0	18.5	18.4	18.0	17.1	16.4	17.1	18.0	18.3
8. Of which compensation of employees	11.9	11.3	10.6	10.5	11.8	10.9	10.3	9.9	9.8	9.8	9.3	8.8	9.2	9.8	9.8
9. Collective consumption	9.8	9.2	9.0	9.2	9.9	9.2	8.7	8.5	8.7	8.2	7.7	7.4	7.9	8.4	8.5
10. Social transfers in kind	15.8	14.0	11.9	11.6	12.1	10.7	10.2	10.0	9.7	9.8	9.4	9.0	9.2	9.6	9.8
11. Social transfers other than in kind	9.5	9.9	9.5	9.7	10.6	9.6	9.1	8.9	8.9	9.4	9.0	8.8	8.8	9.5	9.6
12. Interest	0.5	0.4	0.3	0.5	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1
13. Subsidies	0.8	0.8	0.8	1.4	1.2	1.1	1.0	1.0	0.8	0.9	1.0	1.0	0.8	0.9	0.9
14. Other current expenditure	-0.3	0.4	1.2	1.2	1.5	1.4	1.3	1.5	1.8	2.2	2.4	2.2	2.3	2.7	2.5
15. Total current expenditure	36.1	34.7	32.7	33.6	35.6	32.2	30.6	30.1	30.0	30.7	29.7	28.6	29.1	31.4	31.5
16. Gross saving	5.9	4.2	6.7	4.7	0.9	3.6	4.3	5.7	6.0	4.8	5.4	7.3	7.1	4.2	3.3
17. Capital transfers received	0.4	0.3	0.3	0.4	0.3	0.4	0.2	0.3	0.4	0.3	0.3	0.8	0.8	0.8	0.9
18. Total revenue	42.5	39.2	39.7	38.7	36.8	36.2	35.0	36.0	36.4	35.9	35.4	36.6	36.9	36.5	35.8
19. Gross fixed capital formation	5.1	4.4	4.3	4.9	4.3	3.8	4.1	4.9	4.2	3.4	3.7	4.5	4.4	4.4	4.8
20. Other capital expenditure	0.2	0.4	0.5	0.9	0.4	0.4	0.4	0.7	0.4	0.0	0.2	0.0	0.2	0.2	0.2
21. Total expenditure	41.4	39.6	37.5	39.4	40.3	36.5	35.1	35.6	34.6	34.1	33.5	33.0	33.7	36.1	36.5
22. Tax burden	36.4	34.4	34.4	34.2	32.7	31.2	30.3	31.1	30.9	30.9	30.6	31.0	32.5	31.9	31.2
23. Net lending (+) or net borrowing (-)	1.1	-0.4	2.2	-0.7	-3.5	-0.2	-0.1	0.4	1.8	1.6	1.8	3.4	2.8	0.4	-0.7

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	25.1	34.2	25.9	2.2	-0.1	21.0	13.4	13.0	8.8	10.3	25.1	20.6	19.1	12.3	8.4
2. Current taxes on income and wealth	25.8	11.7	23.2	25.9	0.3	-8.8	5.3	16.6	19.7	9.7	1.6	21.0	26.5	3.1	2.4
3. Social contributions	26.8	24.6	20.1	10.9	5.4	13.5	10.4	15.2	8.3	8.7	14.5	17.9	25.2	13.1	8.3
4. Of which actual social contributions	26.7	24.4	20.1	10.9	5.3	13.5	10.4	14.8	8.1	8.6	14.4	18.0	25.2	13.1	8.3
5. Other current revenue	2.6	5.5	35.6	-7.8	-0.6	34.4	9.8	16.8	25.6	2.9	17.2	25.8	-7.7	12.0	7.8
6. Total current revenue	22.2	21.7	24.7	9.0	1.6	12.1	10.3	14.9	13.1	8.7	15.6	20.6	18.5	10.6	7.1
7. Government consumption expenditure	55.2	19.3	11.2	11.4	12.8	3.3	7.7	9.3	11.4	8.2	10.8	13.1	22.5	18.3	11.4
8. Of which compensation of employees	56.1	25.1	15.4	11.4	19.9	5.4	6.7	8.5	10.8	10.0	11.1	12.1	22.3	20.2	9.0
9. Collective consumption	29.6	24.4	20.3	14.8	14.4	5.9	7.5	9.1	14.7	4.7	9.4	12.7	25.7	19.1	11.7
10. Social transfers in kind	76.7	16.2	5.2	8.8	11.6	1.2	7.9	9.4	8.7	11.4	12.0	13.5	19.8	17.7	11.2
11. Social transfers other than in kind	32.1	36.2	18.1	14.8	16.1	3.7	8.2	9.1	11.6	16.7	12.7	15.5	16.8	21.2	11.0
12. Interest	215.4	0.6	-16.6	125.0	-43.2	-17.7	-19.6	57.5	11.1	8.6	0.0	8.2	8.2	7.0	5.0
13. Subsidies	22.1	36.2	12.2	100.4	-8.2	6.8	6.7	6.0	-3.1	17.5	28.3	19.2	-0.7	14.8	7.9
14. Other current expenditure 1)	-1.9	0.7	0.8	0.0	0.3	-0.1	-0.1	0.2	0.3	0.4	0.2	-0.2	0.1	0.4	-0.1
15. Total current expenditure	40.4	26.3	16.0	15.4	12.8	3.6	7.4	10.3	12.1	12.7	13.0	13.6	19.7	21.3	9.8
16. Gross saving 1)	-5.0	-1.7	2.5	-2.0	-3.8	2.6	0.7	1.4	0.3	-1.2	0.6	1.9	-0.2	-2.9	-0.9
17. Capital transfers received	2795.3	-12.7	21.1	50.2	-14.6	55.3	-57.2	115.2	56.8	-10.1	-8.8	238.4	16.9	27.0	20.0
18. Total revenue	23.4	21.4	24.6	9.3	1.4	12.5	9.5	15.3	13.4	8.4	15.4	22.2	18.5	10.9	7.4
19. Gross fixed capital formation	48.2	15.4	19.6	26.6	-6.9	2.3	23.3	31.7	-3.5	-9.8	25.9	44.8	14.4	13.0	17.5
20. Other capital expenditure 1)	-1.6	0.2	0.1	0.4	-0.4	-0.1	0.0	0.4	-0.3	-0.4	0.2	-0.2	0.2	0.0	0.0
21. Total expenditure	35.8	25.7	16.8	17.7	9.1	3.4	9.0	13.9	8.8	8.7	14.8	16.4	19.9	20.1	10.7
22. Tax burden	27.7	24.2	23.2	11.5	1.8	9.4	9.8	15.3	11.1	10.3	15.8	19.9	23.0	10.4	7.1
23. Net lending (+) or net borrowing (-) 1)	-3.3	-1.4	2.5	-2.9	-2.8	3.2	0.2	0.4	1.5	-0.3	0.2	1.6	-0.5	-2.4	-1.1

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)	-2.2	0.7	3.5	0.2	0.1	-0.4	-1.8	-1.6	-1.8	-3.4	-2.8	-0.4	0.7
2. Interest payments (% of GDP)	0.3	0.5	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)	4.5	9.9	5.6	4.0	3.2	4.8	4.1	4.0	3.9	4.1	4.1	4.6	4.3
4. Nominal GDP growth rate	23.2	12.2	6.4	14.4	13.3	12.2	12.1	10.2	17.0	18.1	17.5	12.3	9.4
(% of GDP)													
Budgetary constraint based on the deficit													
5. Deficit (net borrowing) 1)	-2.2	0.7	3.5	0.2	0.1	-0.4	-1.8	-1.6	-1.8	-3.4	-2.8	-0.4	0.7
6. Contribution of nominal GDP growth	-1.4	-0.7	-0.3	-0.8	-0.6	-0.5	-0.6	-0.5	-0.7	-0.7	-0.6	-0.4	-0.3
7. Stock-flow adjustment 3)	2.3	-0.7	-2.6	-0.3	0.2	1.7	2.3	1.7	1.9	3.8	2.6	0.7	-0.3
Budgetary constraint based on the primary deficit													
8. Primary deficit 4)	-2.4	0.1	3.2	0.0	-0.1	-0.6	-2.0	-1.8	-1.9	-3.5	-3.0	-0.5	0.6
9. Snow-ball effect	-1.1	-0.1	0.0	-0.5	-0.5	-0.3	-0.4	-0.3	-0.6	-0.5	-0.5	-0.2	-0.2
10. Stock-flow adjustment 3)	2.3	-0.7	-2.6	-0.3	0.2	1.7	2.3	1.7	1.9	3.8	2.6	0.7	-0.3
(% of GDP)													
11. Change in gross debt 5)	-1.2	-0.7	0.5	-0.8	-0.3	0.8	-0.1	-0.4	-0.6	-0.3	-0.8	0.0	0.1
12. Level of gross debt (end of year)	6.2	5.5	6.0	5.2	4.8	5.6	5.5	5.1	4.5	4.2	3.4	3.4	3.5

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 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	1.786	2.072	2.227
2. Current taxes on income and wealth	0.186	0.218	0.274	0.317	0.327	0.346	0.394	0.449	0.483	0.588	0.715	0.949	1.316	1.508	1.636
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	1.007	1.325	1.501	1.636
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	1.286	1.453	1.584
5. Other current revenue	0.083	0.155	0.136	0.195	0.209	0.198	0.192	0.266	0.278	0.429	0.475	0.707	0.762	0.888	1.007
6. Total current revenue	0.951	1.120	1.302	1.536	1.585	1.609	1.689	1.907	2.114	2.547	3.091	4.092	5.190	5.968	6.507
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	1.855	2.541	3.053	3.365
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	1.122	1.607	1.928	2.121
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	0.953	1.296	1.557	1.716
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	0.902	1.245	1.496	1.649
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	0.902	1.060	1.271	1.437
12. Interest	0.024	0.044	0.033	0.029	0.028	0.046	0.048	0.043	0.044	0.054	0.052	0.055	0.075	0.085	0.105
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	0.090	0.100	0.110
14. Other current expenditure	-0.080	-0.091	-0.081	-0.082	-0.093	-0.073	-0.106	-0.027	-0.029	0.112	0.301	0.556	0.663	0.775	0.829
15. Total current expenditure	0.946	1.054	1.191	1.448	1.598	1.597	1.628	1.849	2.044	2.346	2.740	3.441	4.428	5.285	5.846
16. Gross saving	0.005	0.066	0.111	0.089	-0.012	0.012	0.061	0.057	0.070	0.201	0.350	0.651	0.762	0.683	0.661
17. Capital transfers received	0.013	0.022	0.065	0.060	0.032	0.034	0.007	0.015	0.006	0.036	0.101	0.121	0.108	0.230	0.190
18. Total revenue	0.964	1.142	1.366	1.596	1.618	1.642	1.696	1.922	2.120	2.583	3.192	4.213	5.298	6.198	6.697
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	0.520	0.794	0.906	1.033
20. Other capital expenditure	0.020	0.030	0.043	0.093	0.123	0.113	0.119	0.130	0.028	0.082	0.176	0.276	0.081	0.182	0.202
21. Total expenditure	1.016	1.157	1.314	1.595	1.782	1.774	1.805	2.053	2.224	2.660	3.224	4.237	5.304	6.373	7.081
22. Tax burden	0.867	0.964	1.164	1.339	1.365	1.402	1.490	1.630	1.823	2.121	2.628	3.400	4.443	5.115	5.538
23. Net lending (+) or net borrowing (-)	-0.052	-0.014	0.052	0.001	-0.165	-0.131	-0.109	-0.131	-0.103	-0.076	-0.032	-0.024	-0.006	-0.176	-0.384

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	12.8	12.8	12.4	12.1
2. Current taxes on income and wealth	7.1	7.0	7.5	8.0	7.7	7.3	7.6	7.8	7.6	7.9	7.9	8.5	9.4	9.0	8.9
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	9.0	9.5	9.0	8.9
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	8.8	9.2	8.7	8.6
5. Other current revenue	3.2	5.0	3.7	4.9	4.9	4.2	3.7	4.6	4.4	5.8	5.2	6.3	5.5	5.3	5.5
6. Total current revenue	36.4	35.8	35.8	38.7	37.2	33.9	32.4	33.1	33.1	34.3	34.1	36.6	37.2	35.8	35.4
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	16.6	18.2	18.3	18.3
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	10.0	11.5	11.6	11.5
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	8.5	9.3	9.3	9.3
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	8.1	8.9	9.0	9.0
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	8.1	7.6	7.6	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	0.5	0.5	0.6
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	0.6
14. Other current expenditure	-3.1	-2.9	-2.2	-2.1	-2.2	-1.5	-2.0	-0.5	-0.4	1.5	3.3	5.0	4.7	4.7	4.5
15. Total current expenditure	36.2	33.7	32.8	36.5	37.5	33.6	31.2	32.1	32.0	31.6	30.3	30.8	31.7	31.7	31.8
16. Gross saving	0.2	2.1	3.1	2.2	-0.3	0.2	1.2	1.0	1.1	2.7	3.9	5.8	5.5	4.1	3.6
17. Capital transfers received	0.5	0.7	1.8	1.5	0.8	0.7	0.1	0.3	0.1	0.5	1.1	1.1	0.8	1.4	1.0
18. Total revenue	36.9	36.5	37.6	40.2	37.9	34.6	32.5	33.4	33.2	34.7	35.2	37.7	38.0	37.2	36.4
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	4.7	5.7	5.4	5.6
20. Other capital expenditure	0.8	1.0	1.2	2.3	2.9	2.4	2.3	2.3	0.4	1.1	1.9	2.5	0.6	1.1	1.1
21. Total expenditure	38.9	37.0	36.2	40.2	41.8	37.3	34.6	35.6	34.8	35.8	35.6	37.9	38.0	38.2	38.5
22. Tax burden	33.2	30.8	32.1	33.7	32.0	29.5	28.5	28.3	28.5	28.5	29.0	30.4	31.8	30.7	30.1
23. Net lending (+) or net borrowing (-)	-2.0	-0.5	1.4	0.0	-3.9	-2.8	-2.1	-2.3	-1.6	-1.0	-0.4	-0.2	0.0	-1.1	-2.1

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	24.9	16.0	7.5
2. Current taxes on income and wealth	28.7	17.0	25.7	15.6	3.2	5.8	14.0	13.9	7.7	21.5	21.8	32.7	38.7	14.5	8.5
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	29.2	31.7	13.2	9.0
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	31.4	13.0	9.0
5. Other current revenue	-41.9	87.2	-12.3	43.5	7.3	-5.3	-3.3	39.0	4.5	54.2	10.7	48.7	7.8	16.5	13.4
6. Total current revenue	14.9	17.8	16.2	18.0	3.2	1.5	5.0	12.9	10.9	20.5	21.3	32.4	26.8	15.0	9.0
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	17.4	36.9	20.2	10.2
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	23.3	43.1	20.0	10.0
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	16.9	36.0	20.2	10.2
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	17.9	38.0	20.2	10.2
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	19.1	17.4	20.0	13.0
12. Interest	21.4	82.9	-24.3	-13.2	-2.4	65.7	2.7	-10.8	3.7	23.5	-5.1	7.0	35.1	13.9	23.4
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	25.2	10.6	10.0
14. Other current expenditure 1)	-4.5	0.2	0.7	0.2	-0.1	0.7	-0.5	1.6	0.0	1.9	1.8	1.7	-0.2	-0.1	-0.1
15. Total current expenditure	22.0	11.4	13.0	21.6	10.4	0.0	1.9	13.6	10.5	14.8	16.8	25.6	28.7	19.4	10.6
16. Gross saving 1)	-2.1	1.9	1.0	-0.8	-2.5	0.5	0.9	-0.2	0.1	1.6	1.2	2.0	-0.4	-1.4	-0.5
17. Capital transfers received	1.9	76.8	189.2	-7.4	-45.7	3.5	-79.9	121.4	-58.3	477.0	181.8	19.2	-10.5	113.1	-17.4
18. Total revenue	14.7	18.5	19.6	16.8	1.4	1.5	3.2	13.3	10.3	21.8	23.6	32.0	25.7	17.0	8.0
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	68.9	52.8	14.1	14.0
20. Other capital expenditure 1)	-0.3	0.2	0.2	1.1	0.5	-0.5	-0.1	0.0	-1.8	0.7	0.8	0.5	-1.9	0.5	0.0
21. Total expenditure	16.8	13.8	13.6	21.3	11.7	-0.5	1.7	13.7	8.3	19.6	21.2	31.4	25.2	20.2	11.1
22. Tax burden	26.8	11.2	20.7	15.1	1.9	2.7	6.3	9.4	11.8	16.3	23.9	29.4	30.7	14.5	8.3
23. Net lending (+) or net borrowing (-) 1)	-0.7	1.6	1.9	-1.4	-3.9	1.1	0.7	-0.2	0.7	0.6	0.7	0.1	0.2	-1.0	-1.0

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)	0.0	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.2	0.0	1.1	2.1
2. Interest payments (% of GDP)	0.7	0.7	1.0	0.9	0.7	0.7	0.7	0.6	0.5	0.5	0.5	0.6
3. Implicit interest rate 2)	7.1	7.3	8.7	8.2	5.8	5.7	5.8	4.7	4.9	6.3	6.3	6.3
4. Nominal GDP growth rate	9.3	7.4	11.4	9.9	10.3	11.0	16.3	21.9	23.3	24.9	19.4	10.3
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	0.0	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.2	0.0	1.1	2.1
6. Contribution of nominal GDP growth	-1.0	-0.7	-1.3	-1.1	-1.3	-1.3	-2.0	-2.7	-2.3	-2.1	-1.6	-0.9
7. Stock-flow adjustment 3)	-0.5	-0.3	-1.7	0.7	-1.5	0.9	1.3	-0.2	0.4	1.1	0.9	0.0
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-0.8	3.2	1.8	1.2	1.5	0.9	0.3	-0.2	-0.3	-0.5	0.5	1.5
9. Snow-ball effect	-0.2	0.0	-0.3	-0.2	-0.6	-0.6	-1.3	-2.1	-1.8	-1.6	-1.1	-0.4
10. Stock-flow adjustment 3)	-0.5	-0.3	-1.7	0.7	-1.5	0.9	1.3	-0.2	0.4	1.1	0.9	0.0
(% of GDP)												
11. Change in gross debt 5)	-1.5	2.9	-0.2	1.7	-0.5	1.1	0.3	-2.5	-1.7	-0.9	0.3	1.2
12. Level of gross debt (end of year)	9.6	12.5	12.3	14.0	13.5	14.6	14.9	12.4	10.7	9.7	10.0	11.2

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

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

3) Line 7 = line 10.

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

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

Table 23A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****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	11.42	13.82	15.47
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	9.09	10.08	11.10
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	8.78	10.32	11.52
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	8.46	9.95	11.10
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	2.47	2.89	3.21
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	31.76	37.11	41.30
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	16.32	18.59	21.16
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	9.76	11.50	13.30
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	6.68	7.31	7.84
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	9.64	11.28	13.32
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	9.03	12.00	13.48
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	0.69	0.80	0.88
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	0.88	0.92	0.94
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	1.05	1.52	1.82	1.91
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	24.06	28.44	34.13	38.38
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	2.49	3.32	2.98	2.91
17. Capital transfers received	:	:	0.01	0.00	0.04	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.45	2.00	2.69
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	33.21	39.11	43.98
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	5.07	5.87	6.53
20. Other capital expenditure	:	:	:	0.53	0.41	1.12	1.05	0.58	0.28	0.34	0.22	0.30	0.89	0.97	1.01
21. Total expenditure	9.27	12.26	20.11	18.07	17.52	17.86	17.86	18.08	18.89	20.88	24.01	27.77	34.41	40.97	45.92
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	29.36	34.23	38.06
23. Net lending (+) or net borrowing (-)	-0.41	-1.09	-4.76	-1.36	-1.24	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.19	-1.86	-1.94

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	11.8	12.3	12.4
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	8.9	8.9
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	9.1	9.2	9.2
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	8.7	8.8	8.9
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	32.8	33.0	33.0
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	16.9	16.5	16.9
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	10.1	10.2	10.6
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	6.9	6.5	6.3
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	10.0	10.0	10.6
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	9.3	10.7	10.8
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	0.7	0.7	0.7
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	0.9	0.8	0.8
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	1.3	1.6	1.6	1.5
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	29.4	29.4	30.3	30.6
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	3.0	3.4	2.6	2.3
17. Capital transfers received	:	:	0.0	0.0	0.1	0.1	0.1	0.5	0.4	0.5	0.8	1.0	1.5	1.8	2.1
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	34.7	35.1
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	5.2	5.2	5.2
20. Other capital expenditure	:	:	:	1.2	1.0	2.5	2.2	1.1	0.5	0.5	0.3	0.4	0.9	0.9	0.8
21. Total expenditure	35.7	37.4	50.3	40.4	40.1	39.1	36.8	34.8	33.2	33.4	33.6	33.9	35.6	36.4	36.7
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	30.3	30.4	30.4
23. Net lending (+) or net borrowing (-)	-1.6	-3.3	-11.9	-3.1	-2.8	-3.2	-3.6	-1.9	-1.3	-1.5	-0.5	-0.5	-1.2	-1.7	-1.5

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	24.2	21.1	11.9
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	14.5	10.8	10.2
3. Social contributions	:	33.5	31.5	19.4	-0.3	6.3	1.4	3.4	8.0	11.9	11.8	18.8	21.4	17.6	11.6
4. Of which actual social contributions	:	33.5	31.5	19.4	-0.3	6.3	1.4	3.4	8.0	8.4	11.6	18.8	21.3	17.6	11.6
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	13.2	16.7	11.1
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	19.6	16.8	11.3
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	10.4	13.9	13.8
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	13.2	17.8	15.7
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	5.6	9.6	7.2
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	14.0	16.9	18.1
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	28.4	32.9	12.3
12. Interest	:	200.6	6.1	71.7	26.7	23.9	-7.8	-7.1	3.7	-17.5	-0.1	4.2	13.3	15.5	10.7
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	50.1	4.6	2.8
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	-1.3	0.3	0.0	-0.1
15. Total current expenditure	:	31.9	32.1	17.2	-2.6	-2.0	0.5	1.7	5.7	8.8	15.9	12.9	18.2	20.0	12.5
16. Gross saving 1)	:	-1.4	1.6	-2.7	-0.1	0.9	-0.8	0.9	0.2	0.2	0.5	0.6	0.4	-0.8	-0.3
17. Capital transfers received	:	:	:	-79.6	2434.0	-10.3	52.1	347.8	-6.8	24.3	101.4	45.5	70.7	37.8	34.0
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	21.2	17.8	12.5
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	48.8	15.8	11.2
20. Other capital expenditure 1)	:	:	:	:	-0.2	1.5	-0.3	-1.0	-0.6	0.0	-0.2	0.1	0.6	-0.1	-0.1
21. Total expenditure	:	32.2	64.0	-10.1	-3.0	1.9	0.0	1.2	4.5	10.6	15.0	15.6	23.9	19.1	12.1
22. Tax burden	:	23.4	35.7	15.2	-1.8	-1.8	1.2	6.0	8.5	10.7	15.9	18.5	20.6	16.6	11.2
23. Net lending (+) or net borrowing (-) 1)	-0.7	-1.7	-8.6	8.8	0.2	-0.4	-0.3	1.7	0.6	-0.3	1.0	0.1	-0.8	-0.4	0.1

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	3.6	1.9	1.3	1.5	0.5	0.5	1.2	1.7	1.5
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	0.7	0.7	0.7
3. Implicit interest rate 2)	6.4	8.2	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.8	4.6
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	18.1	16.4	11.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	11.9	3.1	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.5	1.2	1.7	1.5
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	-2.8	-2.4	-1.7
7. Stock-flow adjustment 3)	-8.0	-0.3	3.0	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.6	0.5	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	11.2	1.9	1.4	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.5	0.9	0.8
9. Snow-ball effect	-1.8	-0.5	1.9	0.7	0.1	-0.2	-0.7	-1.0	-1.6	-1.6	-2.1	-1.7	-1.0
10. Stock-flow adjustment 3)	-8.0	-0.3	3.0	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.6	0.5	0.0

(% of GDP)

11. Change in gross debt 5)	1.3	1.1	6.2	0.9	-0.6	-0.7	-1.2	-1.8	-0.8	-0.4	-1.0	-0.2	-0.2
12. Level of gross debt (end of year)	15.6	16.6	22.8	23.7	23.1	22.4	21.2	19.4	18.6	18.2	17.3	17.0	16.8

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 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	3952	4219	4420
2. Current taxes on income and wealth	526	647	777	916	1085	1288	1531	1730	1789	1860	1984	2218	2597	2846	3103
3. Social contributions	875	974	1225	1427	1519	1749	1971	2213	2383	2559	2781	2997	3450	3715	3923
4. Of which actual social contributions	:	969	1219	1420	1510	1739	1961	2202	2369	2539	2760	2975	3430	3693	3901
5. Other current revenue	:	474	567	530	554	627	678	682	731	951	958	1130	1171	1196	1219
6. Total current revenue	:	3272	3896	4463	5014	5840	6523	7194	7860	8701	9138	9905	11170	11975	12665
7. Government consumption expenditure	1323	1528	1918	2202	2477	2834	3237	3801	4388	4637	4958	5426	5388	5491	5801
8. Of which compensation of employees	685	751	927	1095	1237	1415	1690	2098	2487	2613	2773	2889	2901	3027	3259
9. Collective consumption	618	716	924	1031	1157	1366	1554	1780	1984	2068	2172	2430	2457	2420	2566
10. Social transfers in kind	705	813	993	1171	1320	1468	1683	2021	2404	2569	2786	2996	2931	3071	3235
11. Social transfers other than in kind	887	957	1098	1355	1521	1677	1914	2281	2612	2884	3204	3554	3858	4169	4454
12. Interest	:	680	838	786	841	718	703	688	767	907	908	929	1038	1128	1190
13. Subsidies	117	138	158	161	220	219	262	299	278	330	294	330	387	407	431
14. Other current expenditure	:	-5	-39	11	42	46	96	206	208	381	469	606	662	732	762
15. Total current expenditure	:	3299	3973	4515	5101	5494	6212	7274	8253	9139	9833	10845	11332	11927	12639
16. Gross saving	:	-27	-77	-51	-87	346	311	-81	-393	-438	-694	-940	-162	48	26
17. Capital transfers received	:	33	31	41	47	55	78	84	82	92	155	223	153	219	299
18. Total revenue	:	3304	3928	4505	5061	5895	6601	7278	7942	8793	9294	10129	11323	12195	12964
19. Gross fixed capital formation	:	119	226	342	335	433	566	845	658	734	873	1050	913	972	949
20. Other capital expenditure	:	212	262	474	253	359	439	694	391	257	304	425	472	378	407
21. Total expenditure	:	3629	4461	5331	5689	6286	7217	8813	9302	10129	11009	12320	12717	13277	13995
22. Tax burden	:	2787	3329	3944	4456	5210	5844	6512	7127	7787	8244	8842	10077	10784	11452
23. Net lending (+) or net borrowing (-)	:	-325	-533	-826	-628	-391	-615	-1536	-1360	-1336	-1716	-2192	-1394	-1082	-1031

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	15.6	15.6	15.3
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	10.2	10.5	10.7
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	13.6	13.7	13.6
4. Of which actual social contributions	:	13.7	13.9	13.7	12.9	12.9	12.8	12.8	12.5	12.3	12.5	12.5	13.5	13.7	13.5
5. Other current revenue	:	6.7	6.5	5.1	4.7	4.6	4.4	4.0	3.9	4.6	4.3	4.8	4.6	4.4	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	44.0	44.3	43.8
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	22.8	21.2	20.3	20.1
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	11.2	11.3
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	9.0	8.9
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	11.6	11.4	11.2
11. Social transfers other than in kind	15.4	13.5	12.5	13.1	13.0	12.4	12.5	13.3	13.8	13.9	14.5	15.0	15.2	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	4.1	4.2	4.1
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	1.5	1.5	1.5
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	2.6	2.7	2.6
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	44.7	44.1	43.7
16. Gross saving	:	-0.4	-0.9	-0.5	-0.7	2.6	2.0	-0.5	-2.1	-2.1	-3.1	-4.0	-0.6	0.2	0.1
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	0.6	0.8	1.0
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	44.6	45.1	44.8
19. Gross fixed capital formation	:	1.7	2.6	3.3	2.9	3.2	3.7	4.9	3.5	3.5	4.0	4.4	3.6	3.6	3.3
20. Other capital expenditure	:	3.0	3.0	4.6	2.2	2.7	2.9	4.0	2.1	1.2	1.4	1.8	1.9	1.4	1.4
21. Total expenditure	:	51.3	50.9	51.5	48.6	46.5	47.3	51.3	49.1	48.9	49.9	51.9	50.1	49.1	48.4
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	39.7	39.9	39.6
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	-5.5	-4.0	-3.6

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	11.0	6.8	4.8
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	17.1	9.6	9.0
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	15.1	7.7	5.6
4. Of which actual social contributions	:	25.7	16.5	6.3	15.2	12.8	12.3	7.5	7.2	8.7	7.8	15.3	7.7	5.6
5. Other current revenue	:	19.6	-6.5	4.7	13.0	8.1	0.7	7.1	30.1	0.8	17.9	3.6	2.2	1.9
6. Total current revenue	:	19.1	14.5	12.3	16.5	11.7	10.3	9.3	10.7	5.0	8.4	12.8	7.2	5.8
7. Government consumption expenditure	15.6	25.5	14.8	12.5	14.4	14.2	17.4	15.5	5.7	6.9	9.4	-0.7	1.9	5.6
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	0.4	4.3	7.7
9. Collective consumption	15.9	29.2	11.5	12.2	18.1	13.8	14.6	11.4	4.2	5.0	11.9	1.1	-1.5	6.0
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	4.8	5.3
11. Social transfers other than in kind	7.8	14.8	23.4	12.3	10.3	14.1	19.2	14.5	10.4	11.1	11.0	8.5	8.1	6.8
12. Interest	:	23.2	-6.2	7.0	-14.6	-2.0	-2.2	11.5	18.2	0.2	2.2	11.7	8.7	5.5
13. Subsidies	17.9	14.6	1.6	36.9	-0.5	19.3	14.3	-7.0	18.7	-11.0	12.4	17.2	5.2	6.0
14. Other current expenditure 1)	:	-0.4	0.6	0.2	0.0	0.3	0.6	-0.1	0.7	0.3	0.4	0.1	0.1	-0.1
15. Total current expenditure	:	20.4	13.6	13.0	7.7	13.1	17.1	13.5	10.7	7.6	10.3	4.5	5.3	6.0
16. Gross saving 1)	:	-0.5	0.4	-0.2	3.3	-0.5	-2.5	-1.6	0.0	-1.0	-0.8	3.3	0.8	-0.1
17. Capital transfers received	:	-3.2	31.4	14.4	16.2	42.6	6.9	-2.0	12.0	69.1	43.7	-31.5	43.2	36.4
18. Total revenue	:	18.9	14.7	12.4	16.5	12.0	10.2	9.1	10.7	5.7	9.0	11.8	7.7	6.3
19. Gross fixed capital formation	:	91.0	51.1	-2.0	29.1	30.6	49.2	-22.1	11.5	19.0	20.3	-13.1	6.4	-2.3
20. Other capital expenditure 1)	:	0.0	1.6	-2.4	0.5	0.2	1.2	-2.0	-0.8	0.1	0.4	0.1	-0.5	0.0
21. Total expenditure	:	22.9	19.5	6.7	10.5	14.8	22.1	5.5	8.9	8.7	11.9	3.2	4.4	5.4
22. Tax burden	:	19.5	18.5	13.0	16.6	12.2	11.4	9.5	9.3	5.9	7.2	14.0	7.8	6.2
23. Net lending (+) or net borrowing (-) 1)	:	-1.5	-1.9	2.6	2.5	-1.1	-4.9	1.8	0.7	-1.3	-1.4	3.7	1.5	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	5.5	4.0	3.6
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	4.1	4.2	4.1
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	6.7	6.7	6.6
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	6.8	6.5	7.0
(% 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	5.5	4.0	3.6
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	-4.2	-4.0	-4.4
7. Stock-flow adjustment 3)	-1.6	-0.4	0.7	-0.1	0.0	0.5	0.3	-0.1	-1.9	-0.8	-1.0	0.6	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	3.1	2.1	3.7	5.3	1.4	-0.2	-0.5
9. Snow-ball effect	-4.3	-2.0	0.3	-2.7	-1.6	-1.8	-1.1	-0.6	0.5	-0.5	-0.1	0.2	-0.3
10. Stock-flow adjustment 3)	-1.6	-0.4	0.7	-0.1	0.0	0.5	0.3	-0.1	-1.9	-0.8	-1.0	0.6	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	0.3	0.5	-0.8
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	66.0	66.5	65.7

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 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	166.1	186.7	205.3
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	100.6	106.9	110.4
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	140.6	140.1	150.4
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	140.6	140.1	150.4
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	60.8	70.8	72.9
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	468.2	504.5	539.1
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	210.1	208.6	217.7
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	111.6	119.1	123.6
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	92.8	92.7	97.3
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	117.3	115.8	120.5
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	167.5	181.8	194.8
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	30.1	34.4	37.2
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	6.9	10.2	12.4
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	24.1	45.2	48.9
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	438.6	480.0	511.2
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	29.5	24.4	27.9
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	3.4	11.3	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	471.5	515.7	552.5
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	48.1	57.8	67.1
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	8.6	10.1	10.6
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	495.2	548.0	588.9
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	405.6	432.0	464.3
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	-23.7	-32.3	-36.4

Table 25B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Poland****(percentage of GDP at current market prices (excessive deficit procedure))**

	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	14.2	14.5	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	8.6	8.3	7.9
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	12.1	10.9	10.8
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	12.1	10.9	10.8
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	5.2	5.5	5.2
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	40.1	39.3	38.7
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	18.0	16.2	15.6
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	8.9
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	8.0	7.2	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	10.1	9.0	8.7
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	14.4	14.1	14.0
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	2.6	2.7	2.7
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	0.6	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	2.1	3.5	3.5
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	37.6	37.4	36.7
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	2.5	1.9	2.0
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	0.9	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	40.4	40.1	39.7
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	4.1	4.5	4.8
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	0.7	0.8	0.8
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	42.4	42.6	42.3
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	34.8	33.6	33.4
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	-2.0	-2.5	-2.6

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	10.3	12.4	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	26.9	6.2	3.4
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	8.9	-0.4	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	8.9	-0.4	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	-2.2	16.4	3.0
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	11.2	7.8	6.9
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	8.4	-0.7	4.4
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	7.2	6.8	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	8.4	0.0	4.9
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	8.5	-1.3	4.0
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	3.8	8.5	7.2
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	14.2	8.2
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	11.8	48.0	22.3
14. Other current expenditure 1)	:	0.3	0.0	-0.5	-0.1	0.1	0.2	0.7	-0.3	-0.1	0.2	0.4	-0.3	1.5	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	5.8	9.4	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	1.9	-0.6	0.1
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	10.0	232.6	19.4
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	11.2	9.4	7.1
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	17.7	20.4	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	-0.1	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	6.7	10.6	7.5
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	13.3	6.4	7.5
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	1.8	-0.5	-0.1

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	2.0	2.5	2.6
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	2.6	2.7	2.7
3. Implicit interest rate 2)	12.8	10.9	8.4	8.5	8.9	8.0	7.4	6.4	6.5	6.2	6.0	6.5	6.5
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	10.0	10.2	8.3
(% 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	2.0	2.5	2.6
6. Contribution of nominal GDP growth	-7.8	-6.1	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.4	-4.2	-3.4
7. Stock-flow adjustment 3)	2.7	-2.2	2.2	-1.6	-2.7	0.9	0.4	-2.9	-0.2	0.2	-0.1	0.9	0.4
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	-0.6	-0.2	-0.1
9. Snow-ball effect	-3.3	-2.1	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.7	-1.8	-1.5	-0.7
10. Stock-flow adjustment 3)	2.7	-2.2	2.2	-1.6	-2.7	0.9	0.4	-2.9	-0.2	0.2	-0.1	0.9	0.4
(% of GDP)													
11. Change in gross debt 5)	-0.5	-4.0	0.7	-2.8	0.8	4.6	4.9	-1.4	1.4	0.6	-2.4	-0.7	-0.4
12. Level of gross debt (end of year)	42.9	38.9	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.6	45.2	44.5	44.1

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

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

3) Line 7 = line 10.

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

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

Table 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	29.0	37.2	43.9	51.9	61.0	68.5
2. Current taxes on income and wealth	:	:	:	3.0	3.6	5.3	7.1	8.6	11.2	15.7	15.4	21.0	28.5	37.1	46.5
3. Social contributions	:	:	:	3.4	6.2	9.9	12.4	17.1	19.4	23.9	29.6	35.6	43.1	50.8	57.2
4. Of which actual social contributions	:	:	:	3.3	6.0	9.6	12.0	16.5	18.7	22.8	27.9	33.7	40.3	47.5	53.5
5. Other current revenue	:	:	:	4.0	7.2	6.2	9.7	13.4	7.9	10.2	10.1	13.0	15.3	17.9	21.0
6. Total current revenue	:	:	:	15.4	25.1	34.6	42.4	56.7	63.2	78.8	92.4	113.5	138.9	166.8	193.2
7. Government consumption expenditure	:	:	:	5.4	7.9	12.9	18.4	22.0	37.5	40.3	50.2	57.4	64.2	74.9	84.9
8. Of which compensation of employees	:	:	:	3.2	4.2	6.5	9.2	12.8	16.1	20.1	25.3	31.5	39.1	46.9	55.4
9. Collective consumption	:	:	:	2.7	3.1	5.8	17.6	9.3	18.5	19.6	24.1	26.4	28.0	33.0	37.8
10. Social transfers in kind	:	:	:	2.8	4.8	7.1	0.7	12.7	18.9	20.7	26.1	31.0	36.2	41.9	47.1
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	38.1	50.6	63.7
12. Interest	:	:	:	1.6	3.0	3.5	3.8	3.7	3.2	3.5	3.2	2.8	2.8	3.7	4.6
13. Subsidies	:	:	:	0.7	0.9	1.5	1.6	2.4	2.8	3.7	4.3	6.1	5.7	5.7	5.7
14. Other current expenditure	:	:	:	3.4	6.2	4.5	6.5	9.7	-4.0	1.3	-0.6	2.0	12.0	14.1	17.1
15. Total current expenditure	:	:	:	15.7	26.8	36.2	42.5	51.9	56.0	70.4	82.6	98.7	122.9	149.1	176.0
16. Gross saving	:	:	:	-0.3	-1.7	-1.6	-0.1	4.8	7.2	8.4	9.7	14.9	16.0	17.7	17.2
17. Capital transfers received	:	:	:	1.1	1.2	0.6	0.4	0.2	0.1	1.0	0.7	0.4	0.5	0.6	0.8
18. Total revenue	:	:	:	16.5	26.2	35.2	42.9	56.9	63.4	79.9	93.1	114.0	139.4	167.4	194.0
19. Gross fixed capital formation	:	:	:	0.7	1.1	1.5	2.8	4.7	6.4	7.5	11.2	17.7	22.4	27.1	32.5
20. Other capital expenditure	:	:	:	1.3	0.7	1.2	1.5	3.3	3.9	5.0	2.9	5.3	4.1	4.8	5.5
21. Total expenditure	:	:	:	17.7	28.7	38.9	46.8	59.9	66.3	82.9	96.7	121.6	149.4	181.0	214.0
22. Tax burden	:	:	:	11.4	17.7	28.1	32.4	42.8	54.6	67.5	80.6	98.4	120.7	145.6	168.5
23. Net lending (+) or net borrowing (-)	:	:	:	-1.2	-2.4	-3.7	-3.9	-3.0	-3.0	-3.0	-3.5	-7.6	-10.0	-13.6	-20.0

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	12.7	12.8	13.0	12.8
2. Current taxes on income and wealth	:	:	:	8.1	6.5	6.6	6.1	5.7	5.7	6.4	5.3	6.1	7.0	7.9	8.7
3. Social contributions	:	:	:	9.1	11.4	12.3	10.6	11.3	9.8	9.7	10.3	10.3	10.6	10.8	10.7
4. Of which actual social contributions	:	:	:	8.8	11.1	12.0	10.3	10.9	9.4	9.3	9.7	9.8	10.0	10.1	10.0
5. Other current revenue	:	:	:	10.6	13.1	7.8	8.3	8.8	4.0	4.1	3.5	3.8	3.8	3.8	3.9
6. Total current revenue	:	:	:	41.3	45.9	43.1	36.4	37.4	32.0	32.0	32.1	33.0	34.3	35.5	36.0
7. Government consumption expenditure	:	:	:	14.5	14.5	16.1	15.7	14.5	19.0	16.3	17.4	16.7	15.9	15.9	15.8
8. Of which compensation of employees	:	:	:	8.6	7.6	8.1	7.8	8.4	8.2	8.2	8.8	9.1	9.7	10.0	10.3
9. Collective consumption	:	:	:	7.1	5.7	7.2	15.1	6.1	9.4	7.9	8.4	7.7	6.9	7.0	7.0
10. Social transfers in kind	:	:	:	7.4	8.8	8.9	0.6	8.4	9.6	8.4	9.0	9.0	8.9	8.9	8.8
11. Social transfers other than in kind	:	:	:	10.1	10.3	9.2	9.1	9.3	8.4	8.8	8.9	8.8	9.4	10.8	11.9
12. Interest	:	:	:	4.3	5.4	4.4	3.3	2.5	1.6	1.4	1.1	0.8	0.7	0.8	0.9
13. Subsidies	:	:	:	1.8	1.7	1.9	1.4	1.6	1.4	1.5	1.5	1.8	1.4	1.2	1.1
14. Other current expenditure	:	:	:	9.2	11.3	5.6	5.6	6.4	-2.0	0.5	-0.2	0.6	3.0	3.0	3.2
15. Total current expenditure	:	:	:	42.1	49.1	45.1	36.4	34.3	28.3	28.6	28.7	28.6	30.4	31.7	32.8
16. Gross saving	:	:	:	-0.8	-3.2	-2.0	-0.1	3.2	3.7	3.4	3.4	4.3	4.0	3.8	3.2
17. Capital transfers received	:	:	:	2.9	2.1	0.7	0.4	0.1	0.1	0.4	0.3	0.1	0.1	0.1	0.1
18. Total revenue	:	:	:	44.2	48.0	43.8	36.7	37.6	32.1	32.4	32.3	33.1	34.4	35.6	36.2
19. Gross fixed capital formation	:	:	:	1.9	2.1	1.9	2.4	3.1	3.2	3.0	3.9	5.1	5.5	5.8	6.1
20. Other capital expenditure	:	:	:	3.4	1.3	1.5	1.2	2.2	2.0	2.0	1.0	1.5	1.0	1.0	1.0
21. Total expenditure	:	:	:	47.4	52.5	48.4	40.0	39.6	33.6	33.6	33.5	35.3	36.9	38.5	39.9
22. Tax burden	:	:	:	30.4	32.4	35.0	27.8	28.2	27.6	27.4	28.0	28.6	29.8	31.0	31.4
23. Net lending (+) or net borrowing (-)	:	:	:	-3.2	-4.5	-4.6	-3.3	-2.0	-1.5	-1.2	-1.2	-2.2	-2.5	-2.9	-3.7

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	17.5	28.3	17.9	18.3	17.5	12.2
2. Current taxes on income and wealth	:	:	:	17.7	49.6	33.4	20.7	30.8	39.9	-2.1	36.3	36.0	29.9	25.6
3. Social contributions	:	:	:	83.3	58.9	25.2	37.5	13.9	23.0	24.1	20.1	21.0	18.0	12.6
4. Of which actual social contributions	:	:	:	83.4	59.5	25.0	37.0	13.2	22.3	22.4	20.6	19.7	18.0	12.6
5. Other current revenue	:	:	:	80.3	-12.8	54.7	38.4	-41.1	29.9	-1.1	29.0	17.6	16.7	17.4
6. Total current revenue	:	:	:	62.2	38.2	22.6	33.6	11.5	24.7	17.2	22.9	22.3	20.1	15.9
7. Government consumption expenditure	:	:	:	45.5	63.7	42.1	19.5	70.6	7.5	24.5	14.4	11.8	16.8	13.3
8. Of which compensation of employees	:	:	:	29.8	57.4	39.9	39.3	26.5	24.7	25.5	24.5	24.4	20.0	18.0
9. Collective consumption	:	:	:	17.0	86.6	204.6	-47.6	100.4	5.5	23.3	9.6	5.9	18.0	14.4
10. Social transfers in kind	:	:	:	72.7	48.8	-89.7	1636.4	48.9	9.5	25.7	18.9	16.8	15.8	12.4
11. Social transfers other than in kind	:	:	:	48.6	32.5	42.9	33.0	18.1	29.7	18.7	18.4	25.5	32.8	26.0
12. Interest	:	:	:	82.2	18.6	9.4	-2.3	-15.6	12.0	-10.5	-10.8	0.7	30.0	25.0
13. Subsidies	:	:	:	40.9	58.9	7.5	53.0	13.0	34.8	15.0	42.8	-6.3	0.0	-1.0
14. Other current expenditure 1)	:	:	:	2.1	-5.7	0.0	0.8	-8.4	2.6	-0.7	0.8	2.4	0.0	0.2
15. Total current expenditure	:	:	:	70.3	35.2	17.4	22.2	7.8	25.8	17.3	19.4	24.5	21.3	18.1
16. Gross saving 1)	:	:	:	-2.4	1.2	1.9	3.2	0.5	-0.2	0.0	0.9	-0.4	-0.2	-0.6
17. Capital transfers received	:	:	:	8.0	-49.8	-26.0	-56.4	-29.8	667.8	-27.4	-42.4	19.4	23.0	28.0
18. Total revenue	:	:	:	58.7	34.3	21.8	32.7	11.3	26.1	16.6	22.4	22.3	20.1	15.9
19. Gross fixed capital formation	:	:	:	64.6	32.4	84.4	67.6	35.6	17.5	49.4	58.3	26.9	21.0	19.8
20. Other capital expenditure 1)	:	:	:	-2.1	0.2	-0.2	0.9	-0.2	0.0	-1.0	0.5	-0.5	0.0	0.0
21. Total expenditure	:	:	:	61.7	35.8	20.1	28.2	10.6	25.0	16.6	25.8	22.8	21.2	18.3
22. Tax burden	:	:	:	55.8	58.8	15.3	31.9	27.6	23.7	19.4	22.0	22.5	20.6	15.7
23. Net lending (+) or net borrowing (-) 1)	:	:	:	-1.3	-0.2	1.3	1.3	0.5	0.3	0.0	-1.0	-0.2	-0.4	-0.8

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	1.2	1.2	2.2	2.5	2.9	3.7
2. Interest payments (% of GDP)	4.3	5.4	4.4	3.3	2.5	1.6	1.4	1.1	0.8	0.7	0.8	0.9
3. Implicit interest rate 2)	:	41.9	29.0	19.3	12.3	8.4	8.3	6.8	6.2	6.7	7.1	7.2
4. Nominal GDP growth rate	47.8	46.0	47.3	45.3	29.7	30.4	24.8	16.9	19.6	17.5	16.2	14.2
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	3.2	4.5	4.6	3.3	2.0	1.5	1.2	1.2	2.2	2.5	2.9	3.7
6. Contribution of nominal GDP growth	:	-5.9	-7.1	-7.7	-5.9	-5.8	-4.3	-2.7	-2.6	-1.8	-1.8	-1.7
7. Stock-flow adjustment 3)	:	4.7	5.1	5.6	2.9	0.9	0.4	-1.5	-3.1	0.0	-0.4	-0.7
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	-1.1	-0.9	0.3	0.0	-0.5	-0.1	-0.2	0.1	1.4	1.8	2.1	2.9
9. Snow-ball effect	:	-0.5	-2.7	-4.4	-3.5	-4.2	-2.8	-1.6	-1.8	-1.1	-1.0	-0.8
10. Stock-flow adjustment 3)	:	4.7	5.1	5.6	2.9	0.9	0.4	-1.5	-3.1	0.0	-0.4	-0.7
(% of GDP)												
11. Change in gross debt 5)	:	3.3	2.6	1.2	-1.0	-3.5	-2.7	-3.0	-3.5	0.6	0.7	1.3
12. Level of gross debt (end of year)	18.8	22.1	24.7	26.0	25.0	21.5	18.8	15.8	12.4	13.0	13.6	14.9

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

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

3) Line 7 = line 10.

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

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

Table 27A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****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	210.5	228.2	242.3
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	100.6	111.9	122.4	131.1
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	219.7	237.2	256.5
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	217.5	234.8	253.9
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	100.2	107.2	114.0
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	556.1	642.2	695.0	743.9
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	320.6	340.1	363.2
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	126.8	131.1	136.0
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	176.3	187.1	199.8
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	144.2	153.0	163.4
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	214.8	233.5	254.8
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	25.7	27.9	29.8
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	31.5	39.7	44.1
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	31.5	36.1	39.9
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	624.0	677.3	731.8
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	-11.0	18.3	17.7	12.0
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	0.7	2.1	1.2
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	556.6	643.0	697.1	745.0
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	34.7	38.0	41.7
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	24.3	22.2	22.8
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	683.0	737.6	796.3
22. Tax burden	233.7	254.7	267.2	288.4	298.1	318.6	336.4	366.9	405.0	431.8	468.6	488.8	547.4	591.5	633.8
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	-59.9	-40.0	-40.5	-51.2

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	14.5	13.8	13.1	12.8	12.4	12.5	11.4	11.6	12.1	12.3	12.6	11.3	11.4	11.2	11.0
2. Current taxes on income and wealth	10.7	9.6	9.1	8.9	8.9	7.3	7.3	6.9	7.1	6.1	6.0	6.1	6.0	6.0	5.9
3. Social contributions	15.1	16.0	15.1	15.0	14.1	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.9	11.7	11.6
4. Of which actual social contributions	15.0	15.9	15.0	14.9	14.0	14.2	14.3	14.6	13.8	13.1	12.7	11.8	11.7	11.6	11.5
5. Other current revenue	4.7	4.0	5.2	3.6	5.1	4.4	4.7	3.4	4.2	3.6	3.9	4.2	5.4	5.3	5.2
6. Total current revenue	44.9	43.4	42.5	40.3	40.4	38.4	37.8	36.6	37.4	35.3	35.3	33.5	34.7	34.2	33.7
7. Government consumption expenditure	21.5	23.7	21.6	22.0	20.0	20.0	20.5	20.3	20.6	19.3	18.5	19.2	17.3	16.8	16.5
8. Of which compensation of employees	9.4	9.4	9.2	9.4	9.4	8.7	8.8	9.1	8.9	8.1	7.3	7.4	6.8	6.5	6.2
9. Collective consumption	17.1	13.6	9.8	10.1	10.5	11.1	11.7	11.5	12.4	11.8	11.0	11.5	9.5	9.2	9.1
10. Social transfers in kind	4.3	10.1	11.8	11.9	9.5	8.9	8.8	8.8	8.2	7.5	7.5	7.6	7.8	7.5	7.4
11. Social transfers other than in kind	14.2	14.2	13.7	13.6	14.3	13.6	13.6	13.7	11.9	12.2	12.4	11.9	11.6	11.5	11.5
12. Interest	2.4	2.5	2.4	2.5	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.4	1.4
13. Subsidies	4.8	4.0	4.4	2.9	2.7	2.5	2.2	1.6	1.7	1.9	1.3	1.3	1.7	2.0	2.0
14. Other current expenditure	-2.2	-1.1	-0.4	-1.6	-1.2	-1.5	-1.1	-0.7	0.4	-0.7	0.3	0.3	1.7	1.8	1.8
15. Total current expenditure	40.6	43.3	41.6	39.5	39.2	38.6	39.2	38.5	37.1	35.0	34.3	34.2	33.7	33.4	33.2
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	1.0	0.9	0.5
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
18. Total revenue	45.0	43.6	42.5	40.3	40.6	38.5	37.9	36.7	37.4	35.4	35.3	33.5	34.7	34.3	33.8
19. Gross fixed capital formation	2.3	3.7	5.4	3.9	2.9	2.8	3.1	3.3	2.6	2.4	2.1	2.2	1.9	1.9	1.9
20. Other capital expenditure	5.4	6.5	1.8	2.2	5.5	9.3	2.1	3.2	0.5	0.4	1.7	0.8	1.3	1.1	1.0
21. Total expenditure	48.4	53.5	48.8	45.7	47.7	50.7	44.4	44.9	40.2	37.8	38.1	37.2	36.9	36.3	36.1
22. Tax burden	40.2	39.4	37.2	36.6	35.3	34.0	33.0	33.1	33.1	31.7	31.5	29.5	29.6	29.1	28.7
23. Net lending (+) or net borrowing (-)	-3.4	-9.9	-6.3	-5.3	-7.1	-12.2	-6.5	-8.2	-2.7	-2.4	-2.8	-3.6	-2.2	-2.0	-2.3

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	12.1	8.4	6.2
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	12.6	11.2	9.4	7.1
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	11.3	8.0	8.1
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	11.3	8.0	8.1
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	42.4	7.0	6.4
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	6.2	15.5	8.2	7.0
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	0.7	6.1	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	3.2	3.4	3.7
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	-8.0	6.1	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	13.7	6.1	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	8.9	8.7	9.1
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	6.0	8.5	7.1
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	42.1	26.3	11.1
14. Other current expenditure 1)	-9.3	1.0	0.7	-1.2	0.5	-0.4	0.4	0.4	1.0	-1.0	1.0	0.0	1.4	0.1	0.0
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	10.0	8.6	8.0
16. Gross saving 1)	2.6	-4.2	0.7	-0.1	0.4	-1.4	-1.1	-0.5	2.1	0.0	0.7	-1.7	1.7	-0.1	-0.3
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	41.9	189.2	-44.9
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	6.3	15.5	8.4	6.9
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	-4.3	9.4	9.7
20. Other capital expenditure 1)	0.6	1.1	-4.7	0.4	3.3	3.7	-7.2	1.1	-2.7	0.0	1.3	-0.9	0.5	-0.2	-0.1
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	10.8	8.0	8.0
22. Tax burden	35.9	9.0	4.9	7.9	3.4	6.9	5.6	9.1	10.4	6.6	8.5	4.3	12.0	8.4	7.2
23. Net lending (+) or net borrowing (-) 1)	2.7	-6.5	3.6	1.0	-1.8	-5.1	5.7	-1.7	5.4	0.4	-0.4	-0.8	1.5	0.2	-0.3

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)	6.3	5.3	7.1	12.2	6.5	8.2	2.7	2.4	2.8	3.6	2.2	2.0	2.3
2. Interest payments (% of GDP)	2.4	2.5	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.4	1.4
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	5.1	5.1	5.0
4. Nominal GDP growth rate	10.9	9.7	7.4	10.9	8.6	8.8	10.3	11.4	9.1	11.7	11.6	9.6	8.8
(% of GDP)													
Budgetary constraint based on the deficit													
5. Deficit (net borrowing) 1)	6.3	5.3	7.1	12.2	6.5	8.2	2.7	2.4	2.8	3.6	2.2	2.0	2.3
6. Contribution of nominal GDP growth	-3.1	-3.0	-2.4	-4.7	-4.0	-4.0	-4.1	-4.3	-3.4	-3.6	-3.2	-2.6	-2.3
7. Stock-flow adjustment 3)	-0.6	-1.6	8.6	-5.0	-3.9	-9.7	0.3	1.0	-6.6	-3.8	-0.1	0.4	0.5
Budgetary constraint based on the primary deficit													
8. Primary deficit 4)	3.9	2.8	3.7	8.2	2.5	4.6	0.2	0.2	1.1	2.2	0.8	0.6	1.0
9. Snow-ball effect	-0.7	-0.4	1.0	-0.7	0.0	-0.4	-1.6	-2.2	-1.7	-2.1	-1.8	-1.2	-1.0
10. Stock-flow adjustment 3)	-0.6	-1.6	8.6	-5.0	-3.9	-9.7	0.3	1.0	-6.6	-3.8	-0.1	0.4	0.5
(% of GDP)													
11. Change in gross debt 5)	2.6	0.7	13.3	2.5	-1.4	-5.5	-1.0	-1.0	-7.3	-3.7	-1.1	-0.2	0.5
12. Level of gross debt (end of year)	33.8	34.5	47.9	50.4	49.0	43.4	42.4	41.4	34.2	30.4	29.4	29.2	29.7

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 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	338	382	360	374	398	417	432	455	485	513	535	554
2. Current taxes on income and wealth	355	382	406	423	462	493	454	424	458	500	543	575	584	584	597
3. Social contributions	232	256	261	273	255	311	333	342	347	355	368	371	392	410	422
4. Of which actual social contributions	222	246	251	263	244	298	319	326	329	337	349	352	374	391	402
5. Other current revenue	178	173	163	172	167	166	165	170	177	182	195	205	229	232	235
6. Total current revenue	1042	1103	1139	1205	1266	1331	1326	1334	1399	1469	1561	1637	1719	1761	1808
7. Government consumption expenditure	482	505	515	543	572	585	615	658	692	703	723	762	796	826	853
8. Of which compensation of employees	296	312	317	320	329	345	363	383	405	418	429	443	463	484	503
9. Collective consumption	148	156	159	163	176	184	178	186	194	196	197	209	216	225	232
10. Social transfers in kind	333	349	356	379	396	401	437	472	498	506	525	553	580	601	621
11. Social transfers other than in kind	365	357	357	368	378	384	393	411	445	459	466	474	470	479	498
12. Interest	119	117	117	95	83	78	66	69	51	42	45	49	56	56	54
13. Subsidies	66	58	51	43	42	35	34	36	37	36	42	46	44	62	64
14. Other current expenditure	90	83	80	90	97	105	115	114	123	133	139	148	148	150	153
15. Total current expenditure	1100	1101	1103	1139	1171	1187	1222	1288	1348	1373	1415	1478	1514	1572	1623
16. Gross saving	-58	2	36	66	95	145	104	46	51	95	146	158	205	189	185
17. Capital transfers received	4	3	4	4	4	4	4	5	4	5	3	2	2	2	2
18. Total revenue	1046	1106	1142	1208	1270	1335	1330	1339	1403	1473	1564	1639	1721	1763	1810
19. Gross fixed capital formation	70	64	58	62	65	63	68	75	74	77	81	89	96	101	106
20. Other capital expenditure	10	1	11	-14	5	2	3	5	5	2	7	4	5	5	5
21. Total expenditure	1180	1166	1172	1187	1241	1251	1293	1368	1427	1453	1503	1572	1615	1678	1734
22. Tax burden	868	933	981	1037	1101	1166	1161	1160	1216	1279	1357	1421	1477	1511	1555
23. Net lending (+) or net borrowing (-)	-134	-60	-30	22	28	84	38	-29	-23	21	61	67	106	85	77

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	15.3	15.8	16.0	16.8	18.0	16.0	16.1	16.4	16.6	16.4	16.6	16.7	16.7	16.8	16.8
2. Current taxes on income and wealth	19.6	20.6	21.1	21.0	21.7	21.9	19.5	17.5	18.2	19.0	19.9	19.8	19.0	18.4	18.1
3. Social contributions	12.8	13.8	13.6	13.6	12.0	13.8	14.3	14.1	13.8	13.5	13.4	12.8	12.8	12.9	12.8
4. Of which actual social contributions	12.3	13.3	13.0	13.0	11.5	13.2	13.7	13.5	13.1	12.8	12.8	12.1	12.2	12.3	12.2
5. Other current revenue	9.9	9.3	8.4	8.5	7.9	7.4	7.1	7.0	7.0	6.9	7.1	7.1	7.5	7.3	7.1
6. Total current revenue	57.6	59.6	59.1	59.9	59.6	59.2	57.0	55.1	55.6	56.0	57.1	56.4	55.9	55.4	54.9
7. Government consumption expenditure	26.6	27.3	26.7	27.0	26.9	26.0	26.4	27.2	27.5	26.8	26.4	26.3	25.9	26.0	25.9
8. Of which compensation of employees	16.4	16.8	16.4	15.9	15.5	15.3	15.6	15.8	16.1	15.9	15.7	15.3	15.1	15.2	15.3
9. Collective consumption	8.2	8.4	8.3	8.1	8.3	8.2	7.6	7.7	7.7	7.5	7.2	7.2	7.0	7.1	7.0
10. Social transfers in kind	18.4	18.9	18.5	18.8	18.7	17.8	18.8	19.5	19.8	19.3	19.2	19.1	18.9	18.9	18.9
11. Social transfers other than in kind	20.1	19.3	18.5	18.3	17.8	17.1	16.9	17.0	17.7	17.5	17.0	16.3	15.3	15.1	15.1
12. Interest	6.6	6.3	6.1	4.7	3.9	3.5	2.8	2.8	2.0	1.6	1.6	1.7	1.8	1.8	1.7
13. Subsidies	3.6	3.2	2.6	2.1	2.0	1.5	1.4	1.5	1.5	1.4	1.5	1.6	1.4	2.0	2.0
14. Other current expenditure	5.0	4.5	4.2	4.5	4.6	4.7	4.9	4.7	4.9	5.1	5.1	5.1	4.8	4.7	4.6
15. Total current expenditure	60.8	59.5	57.2	56.6	55.1	52.7	52.5	53.2	53.6	52.3	51.7	51.0	49.3	49.5	49.3
16. Gross saving	-3.2	0.1	1.8	3.3	4.5	6.4	4.5	1.9	2.0	3.6	5.3	5.5	6.7	5.9	5.6
17. Capital transfers received	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
18. Total revenue	57.8	59.7	59.3	60.1	59.8	59.3	57.2	55.3	55.8	56.1	57.2	56.5	56.0	55.5	55.0
19. Gross fixed capital formation	3.8	3.4	3.0	3.1	3.1	2.8	2.9	3.1	2.9	2.9	3.0	3.1	3.1	3.2	3.2
20. Other capital expenditure	0.6	0.0	0.6	-0.7	0.2	0.1	0.1	0.2	0.2	0.1	0.3	0.1	0.2	0.2	0.1
21. Total expenditure	65.2	63.0	60.8	59.0	58.4	55.6	55.6	56.5	56.7	55.3	55.0	54.2	52.5	52.8	52.6
22. Tax burden	47.9	50.4	50.9	51.5	51.8	51.8	49.9	47.9	48.3	48.7	49.6	49.0	48.1	47.6	47.2
23. Net lending (+) or net borrowing (-)	-7.4	-3.2	-1.6	1.1	1.3	3.7	1.6	-1.2	-0.9	0.8	2.2	2.3	3.5	2.7	2.3

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	-5.7	3.9	6.4	4.7	3.5	5.4	6.6	5.8	4.3	3.6
2. Current taxes on income and wealth	6.0	7.5	6.4	4.0	9.2	6.9	-8.1	-6.5	8.0	9.1	8.7	5.8	1.6	-0.1	2.2
3. Social contributions	5.2	10.4	2.0	4.4	-6.5	22.0	7.0	2.5	1.6	2.2	3.7	0.9	5.7	4.5	3.0
4. Of which actual social contributions	5.7	10.7	2.3	4.5	-7.2	22.2	7.3	2.0	1.1	2.3	3.5	0.7	6.3	4.5	3.0
5. Other current revenue	-5.8	-3.2	-5.8	5.4	-2.4	-0.7	-0.8	3.1	3.9	3.2	6.7	5.5	11.7	1.1	1.2
6. Total current revenue	2.8	5.9	3.2	5.8	5.1	5.1	-0.4	0.6	4.9	5.0	6.3	4.8	5.0	2.4	2.7
7. Government consumption expenditure	3.1	4.9	2.0	5.3	5.4	2.4	5.1	7.0	5.1	1.6	2.9	5.4	4.5	3.7	3.3
8. Of which compensation of employees	1.7	5.3	1.6	0.9	3.0	4.8	5.3	5.3	6.0	3.1	2.5	3.4	4.5	4.5	4.0
9. Collective consumption	0.1	5.1	2.2	2.7	7.4	4.7	-3.4	4.7	4.3	1.2	0.6	5.7	3.7	3.7	3.3
10. Social transfers in kind	4.5	4.8	2.0	6.4	4.5	1.3	9.0	7.9	5.5	1.7	3.7	5.3	4.8	3.7	3.3
11. Social transfers other than in kind	0.2	-2.2	0.2	3.1	2.5	1.6	2.5	4.4	8.3	3.2	1.6	1.6	-0.9	1.9	4.0
12. Interest	14.4	-1.4	0.1	-19.2	-13.0	-5.0	-16.1	4.8	-26.2	-16.7	6.1	9.0	14.7	-1.0	-2.0
13. Subsidies	-1.6	-11.2	-12.6	-16.1	-2.5	-16.7	-3.4	7.3	3.9	-3.3	16.3	8.6	-3.1	39.9	3.9
14. Other current expenditure 1)	-0.1	-0.5	-0.3	0.3	0.1	0.1	0.3	-0.2	0.2	0.2	0.0	0.0	-0.3	-0.1	-0.1
15. Total current expenditure	1.2	0.1	0.1	3.3	2.8	1.3	3.0	5.4	4.6	1.9	3.0	4.5	2.4	3.8	3.2
16. Gross saving 1)	1.2	3.3	1.8	1.4	1.2	1.9	-2.0	-2.6	0.1	1.6	1.7	0.1	1.2	-0.7	-0.3
17. Capital transfers received	59.2	-21.2	29.3	3.1	-4.7	13.3	6.6	15.6	-10.8	6.0	-29.2	-31.8	-2.2	0.0	0.0
18. Total revenue	2.9	5.8	3.3	5.8	5.1	5.2	-0.4	0.7	4.8	5.0	6.2	4.8	5.0	2.4	2.7
19. Gross fixed capital formation	4.5	-8.6	-8.9	6.1	6.4	-4.4	8.2	10.4	-1.1	4.2	5.6	9.4	7.7	5.5	4.6
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	-0.1	0.0	0.0	0.0
21. Total expenditure	1.0	-1.2	0.5	1.2	4.6	0.8	3.3	5.8	4.3	1.8	3.5	4.6	2.7	3.9	3.3
22. Tax burden	6.5	7.5	5.1	5.8	6.1	5.9	-0.4	-0.1	4.8	5.2	6.1	4.7	4.0	2.6	2.9
23. Net lending (+) or net borrowing (-) 1)	1.7	4.2	1.7	2.6	0.3	2.4	-2.1	-2.8	0.3	1.7	1.4	0.1	1.1	-0.8	-0.3

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)	7.4	3.2	1.6	-1.1	-1.3	-3.7	-1.6	1.2	0.9	-0.8	-2.2	-2.3	-3.5	-2.7	-2.3
2. Interest payments (% of GDP)	6.6	6.3	6.1	4.7	3.9	3.5	2.8	2.8	2.0	1.6	1.6	1.7	1.8	1.8	1.7
3. Implicit interest rate 2)	9.8	9.0	8.8	7.1	5.9	5.7	5.5	5.4	4.0	3.2	3.3	3.5	4.2	4.5	4.8
4. Nominal GDP growth rate	7.8	2.3	4.0	4.4	5.6	5.9	3.4	4.1	3.9	4.4	4.2	6.0	6.0	3.4	3.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	7.4	3.2	1.6	-1.1	-1.3	-3.7	-1.6	1.2	0.9	-0.8	-2.2	-2.3	-3.5	-2.7	-2.3
6. Contribution of nominal GDP growth	-5.2	-1.6	-2.8	-2.9	-3.6	-3.6	-1.8	-2.1	-2.0	-2.2	-2.1	-2.9	-2.6	-1.3	-1.3
7. Stock-flow adjustment 3)	-2.5	-1.6	-1.7	3.9	0.7	-3.8	4.2	-0.9	0.7	1.9	4.0	0.2	0.7	-1.1	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	0.9	-3.1	-4.5	-5.8	-5.2	-7.2	-4.4	-1.7	-1.1	-2.4	-3.9	-4.0	-5.3	-4.4	-4.0
9. Snow-ball effect	1.3	4.7	3.3	1.8	0.2	-0.1	1.1	0.7	0.0	-0.6	-0.4	-1.2	-0.8	0.4	0.4
10. Stock-flow adjustment 3)	-2.5	-1.6	-1.7	3.9	0.7	-3.8	4.2	-0.9	0.7	1.9	4.0	0.2	0.7	-1.1	0.0
(% of GDP)															
11. Change in gross debt 5)	-0.3	0.0	-2.9	-0.1	-4.3	-11.2	0.9	-1.8	-0.3	-1.0	-0.3	-5.0	-5.3	-5.1	-3.5
12. Level of gross debt (end of year)	72.1	72.1	69.2	69.1	64.8	53.6	54.4	52.6	52.3	51.2	50.9	45.9	40.6	35.5	31.9

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 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	129.3	132.2	138.8	146.2	154.8	158.0	166.9	175.5	182.5	190.4
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	223.7	232.7	242.6	253.8
3. Social contributions	17.5	29.7	41.7	54.0	74.0	78.4	80.0	89.1	97.6	104.7	110.6	116.8	123.0	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	103.3	109.1	114.8	119.8
5. Other current revenue	:	:	19.4	21.9	27.5	32.1	31.0	31.8	33.9	40.6	42.5	45.6	44.0	44.5
6. Total current revenue	:	:	222.5	276.8	391.4	412.2	416.3	437.4	468.4	505.4	543.7	570.6	592.1	617.7
7. Government consumption expenditure	49.7	74.2	111.1	141.8	180.4	193.7	212.2	232.2	251.5	268.7	283.9	298.4	314.5	328.3
8. Of which compensation of employees	29.9	43.6	64.7	77.7	94.8	102.9	110.7	121.5	131.8	140.0	146.7	151.9	160.1	167.2
9. Collective consumption	24.0	35.6	49.3	59.5	71.6	75.7	81.1	88.2	95.6	109.4	110.9	113.9	120.1	125.4
10. Social transfers in kind	25.7	38.6	61.8	82.3	108.8	118.0	131.1	144.0	155.8	159.4	173.0	184.5	194.4	203.0
11. Social transfers other than in kind	27.5	50.2	67.0	110.3	123.0	131.7	138.1	146.0	154.4	161.4	167.0	177.2	187.8	198.3
12. Interest	11.4	18.4	20.9	26.2	26.7	23.9	21.2	22.4	23.4	26.5	26.8	30.9	31.6	32.4
13. Subsidies	5.0	6.1	3.9	4.5	4.3	4.5	5.7	6.7	6.6	7.7	9.0	9.6	9.4	9.3
14. Other current expenditure	:	:	7.1	15.8	30.4	33.9	40.2	43.5	47.3	56.2	58.1	60.9	59.2	61.8
15. Total current expenditure	:	:	210.0	298.6	364.7	387.7	417.4	450.8	483.2	520.4	544.9	576.9	601.9	630.2
16. Gross saving	0.7	0.4	12.5	-21.8	26.7	24.4	-1.1	-13.4	-14.8	-15.0	-1.2	-6.3	-9.8	-12.5
17. Capital transfers received	0.6	1.1	1.7	1.8	2.7	3.3	3.6	3.7	3.9	5.0	4.9	5.5	4.4	4.9
18. Total revenue	97.9	156.0	224.2	278.6	394.1	415.5	419.9	441.1	472.3	510.4	548.6	576.1	596.4	622.6
19. Gross fixed capital formation	6.0	8.1	13.2	14.6	11.6	14.7	15.7	17.4	20.6	8.3	23.8	25.8	29.8	28.8
20. Other capital expenditure	2.7	3.5	11.2	8.6	-17.3	7.5	7.7	10.9	9.5	24.8	13.9	13.8	13.6	13.2
21. Total expenditure	111.1	176.1	234.4	321.8	359.0	409.9	440.8	479.1	513.3	553.6	582.6	616.5	645.3	672.2
22. Tax burden	88.3	138.2	208.3	260.9	364.1	379.1	383.0	405.6	434.8	464.5	501.9	525.9	547.2	570.0
23. Net lending (+) or net borrowing (-)	-7.5	-10.1	-10.2	-43.2	35.1	5.6	-21.0	-37.9	-41.0	-43.2	-33.9	-40.4	-48.9	-49.5

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	12.4	12.5	12.5
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	16.8	16.5	16.6	16.7
3. Social contributions	7.4	8.2	7.3	7.4	7.6	7.7	7.4	7.8	8.1	8.3	8.3	8.3	8.4	8.5
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	7.8	7.7	7.8	7.9
5. Other current revenue	:	:	3.4	3.0	2.8	3.1	2.9	2.8	2.8	3.2	3.2	3.2	3.0	2.9
6. Total current revenue	:	:	39.0	37.7	40.1	40.4	38.7	38.4	38.8	40.2	40.9	40.4	40.5	40.7
7. Government consumption expenditure	21.1	20.5	19.5	19.3	18.5	19.0	19.7	20.4	20.8	21.4	21.4	21.1	21.5	21.6
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	11.0	10.8	10.9	11.0
9. Collective consumption	10.2	9.8	8.6	8.1	7.3	7.4	7.5	7.7	7.9	8.7	8.3	8.1	8.2	8.3
10. Social transfers in kind	10.9	10.7	10.8	11.2	11.1	11.6	12.2	12.6	12.9	12.7	13.0	13.1	13.3	13.4
11. Social transfers other than in kind	11.7	13.9	11.7	15.0	12.6	12.9	12.8	12.8	12.8	12.8	12.6	12.5	12.8	13.1
12. Interest	4.9	5.1	3.7	3.6	2.7	2.3	2.0	2.0	1.9	2.1	2.0	2.2	2.2	2.1
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	0.6	0.6
14. Other current expenditure	:	:	1.3	2.2	3.1	3.3	3.7	3.8	3.9	4.5	4.4	4.3	4.0	4.1
15. Total current expenditure	:	:	36.8	40.7	37.4	38.0	38.8	39.6	40.0	41.4	41.0	40.8	41.1	41.5
16. Gross saving	0.3	0.1	2.2	-3.0	2.7	2.4	-0.1	-1.2	-1.2	-1.2	-0.1	-0.4	-0.7	-0.8
17. Capital transfers received	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.3
18. Total revenue	41.6	43.1	39.3	38.0	40.4	40.7	39.0	38.7	39.1	40.6	41.3	40.8	40.8	41.0
19. Gross fixed capital formation	2.6	2.2	2.3	2.0	1.2	1.4	1.5	1.5	1.7	0.7	1.8	1.8	2.0	1.9
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	1.0	0.9	0.9
21. Total expenditure	47.2	48.7	41.1	43.9	36.8	40.1	41.0	42.0	42.5	44.0	43.8	43.6	44.1	44.3
22. Tax burden	37.5	38.2	36.5	35.6	37.3	37.1	35.6	35.6	36.0	37.0	37.8	37.2	37.4	37.5
23. Net lending (+) or net borrowing (-)	-3.2	-2.8	-1.8	-5.9	3.6	0.5	-2.0	-3.3	-3.4	-3.4	-2.6	-2.9	-3.3	-3.3

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	5.7	2.2	5.1	5.3	5.9	2.1	5.6	5.2	4.0	4.3
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	11.0	10.7	4.0	4.3	4.6
3. Social contributions	22.3	7.6	4.2	4.6	6.9	5.9	2.0	11.5	9.5	7.3	5.6	5.6	5.3	4.9
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	6.1	5.6	5.2	4.3
5. Other current revenue	:	:	-9.5	2.9	3.7	16.7	-3.5	2.5	6.8	19.6	4.7	7.3	-3.6	1.1
6. Total current revenue	:	:	5.5	7.0	6.5	5.3	1.0	5.1	7.1	7.9	7.6	5.0	3.8	4.3
7. Government consumption expenditure	25.7	5.5	11.3	3.9	7.2	7.4	9.5	9.4	8.3	6.9	5.6	5.1	5.4	4.4
8. Of which compensation of employees	26.1	5.2	10.0	3.1	6.3	8.6	7.5	9.7	8.5	6.1	4.8	3.5	5.4	4.4
9. Collective consumption	25.3	6.4	10.9	3.5	8.4	5.7	7.1	8.7	8.5	14.4	1.4	2.8	5.4	4.4
10. Social transfers in kind	26.1	4.7	11.6	4.2	6.4	8.5	11.1	9.9	8.2	2.3	8.6	6.6	5.4	4.4
11. Social transfers other than in kind	22.6	9.0	9.6	3.8	3.2	7.1	4.8	5.7	5.8	4.5	3.5	6.1	6.0	5.6
12. Interest	25.0	9.0	-0.3	14.9	1.4	-10.5	-11.1	5.6	4.5	13.1	1.2	15.2	2.4	2.6
13. Subsidies	19.1	-0.3	-12.0	-6.6	6.8	6.5	24.8	18.0	-1.1	15.6	17.9	5.8	-1.1	-1.3
14. Other current expenditure 1)	:	:	-0.1	0.0	0.3	0.2	0.4	0.1	0.1	0.6	-0.1	-0.1	-0.3	0.0
15. Total current expenditure	:	:	8.6	4.6	6.0	6.3	7.6	8.0	7.2	7.7	4.7	5.9	4.3	4.7
16. Gross saving 1)	0.2	0.4	-1.1	0.9	0.2	-0.3	-2.5	-1.1	-0.1	0.0	1.1	-0.4	-0.2	-0.1
17. Capital transfers received	19.6	28.1	11.4	-3.2	19.6	24.0	6.6	4.6	4.8	28.7	-1.7	11.4	-20.4	12.2
18. Total revenue	24.9	7.7	5.5	7.0	6.6	5.4	1.1	5.1	7.1	8.1	7.5	5.0	3.5	4.4
19. Gross fixed capital formation	10.1	5.9	14.4	-0.9	-2.3	27.2	7.0	10.8	18.1	-59.6	185.7	8.5	15.6	-3.4
20. Other capital expenditure 1)	0.1	-0.3	1.3	0.1	-2.3	2.5	0.0	0.2	-0.2	1.2	-0.9	-0.1	-0.1	-0.1
21. Total expenditure	23.5	6.2	12.5	4.6	-0.5	14.2	7.5	8.7	7.1	7.8	5.2	5.8	4.7	4.2
22. Tax burden	22.5	8.1	8.1	8.5	6.6	4.1	1.0	5.9	7.2	6.8	8.0	4.8	4.1	4.2
23. Net lending (+) or net borrowing (-) 1)	0.3	0.8	-2.6	0.9	2.7	-3.0	-2.5	-1.4	-0.1	0.0	0.9	-0.3	-0.5	0.1

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	-0.5	2.0	3.3	3.4	3.4	2.6	2.9	3.3	3.3
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	2.2	2.2	2.1
3. Implicit interest rate 2)	:	7.9	7.4	7.4	6.4	6.6	6.0	5.5	5.6	5.3	5.4	5.1	5.4	5.1	4.9
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	5.7	6.3	3.6	3.8
(% 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	-0.5	2.0	3.3	3.4	3.4	2.6	2.9	3.3	3.3
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	-2.3	-2.6	-1.5	-1.7
7. Stock-flow adjustment 3)	:	-0.2	-0.4	-0.4	0.5	3.1	-0.9	-0.3	0.0	0.5	-0.1	0.8	0.4	0.0	0.9
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.9	2.3	-1.4	-3.4	-3.8	-6.3	-2.9	0.0	1.4	1.5	1.3	0.5	0.7	1.2	1.1
9. Snow-ball effect	:	1.0	0.7	0.7	0.4	0.7	0.6	0.1	-0.1	-0.2	0.5	-0.2	-0.3	0.7	0.5
10. Stock-flow adjustment 3)	:	-0.2	-0.4	-0.4	0.5	3.1	-0.9	-0.3	0.0	0.5	-0.1	0.8	0.4	0.0	0.9
(% of GDP)															
11. Change in gross debt 5)	:	3.1	-1.2	-3.1	-3.0	-2.6	-3.3	-0.3	1.2	1.7	1.7	1.0	0.7	1.8	2.5
12. Level of gross debt (end of year)	33.3	50.7	49.8	46.7	43.7	41.0	37.7	37.5	38.7	40.4	42.1	43.1	43.8	45.6	48.2

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

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

3) Line 7 = line 10.

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

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

Table 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	1236	1258	1313	1338	1414	1484	1582	1665	1700	1768
2. Current taxes on income and wealth	:	:	:	1081	1158	1261	1273	1265	1249	1309	1402	1539	1655	1670	1726
3. Social contributions	:	:	:	1160	1215	1284	1327	1371	1415	1469	1526	1598	1673	1720	1783
4. Of which actual social contributions	:	:	:	1076	1128	1192	1233	1272	1316	1369	1421	1491	1560	1605	1664
5. Other current revenue	:	:	:	:	:	:	:	399	390	405	434	460	488	495	511
6. Total current revenue	:	:	:	:	:	:	:	4348	4392	4597	4845	5180	5481	5584	5788
7. Government consumption expenditure	:	:	:	1609	1701	1819	1909	2027	2097	2196	2303	2413	2519	2588	2695
8. Of which compensation of employees	:	:	:	871	912	967	1008	1061	1093	1141	1189	1235	1282	1318	1366
9. Collective consumption	:	:	:	655	694	741	772	808	832	872	916	942	976	1004	1044
10. Social transfers in kind	:	:	:	954	1007	1078	1137	1219	1265	1324	1387	1471	1543	1585	1651
11. Social transfers other than in kind	:	:	:	1316	1366	1424	1485	1570	1616	1681	1740	1800	1864	1925	2003
12. Interest	:	:	:	355	326	334	332	312	302	297	299	306	334	335	343
13. Subsidies	:	:	:	114	118	119	122	126	127	126	127	133	141	149	153
14. Other current expenditure	:	:	:	189	209	226	236	251	261	278	306	317	332	331	336
15. Total current expenditure	:	:	:	3583	3722	3926	4085	4287	4403	4578	4776	4969	5190	5327	5531
16. Gross saving	:	:	:	92	180	222	172	62	-11	20	69	211	290	257	257
17. Capital transfers received	:	:	:	36	39	39	36	43	70	62	65	55	54	55	58
18. Total revenue	:	:	:	:	:	:	:	4391	4462	4659	4910	5235	5535	5639	5846
19. Gross fixed capital formation	:	:	:	187	200	209	226	229	243	253	249	290	315	335	351
20. Other capital expenditure	:	:	:	94	101	-5	118	122	127	130	156	143	139	134	137
21. Total expenditure	:	:	:	:	:	:	:	4638	4774	4960	5181	5403	5644	5797	6019
22. Tax burden	:	:	:	:	:	3732	3823	3903	3970	4149	4363	4667	4938	5041	5223
23. Net lending (+) or net borrowing (-)	:	:	:	-153	-82	57	-135	-247	-312	-302	-271	-168	-109	-158	-173

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	13.5	13.4	13.5
2. Current taxes on income and wealth	:	:	:	13.2	13.5	13.7	13.3	12.7	12.3	12.3	12.7	13.2	13.4	13.2	13.1
3. Social contributions	:	:	:	14.2	14.2	13.9	13.8	13.8	14.0	13.8	13.8	13.7	13.6	13.6	13.6
4. Of which actual social contributions	:	:	:	13.2	13.1	13.0	12.9	12.8	13.0	12.9	12.8	12.8	12.7	12.7	12.7
5. Other current revenue	:	:	:	:	:	:	:	4.0	3.9	3.8	3.9	3.9	4.0	3.9	3.9
6. Total current revenue	:	:	:	:	:	:	:	43.7	43.4	43.3	43.8	44.4	44.4	44.2	44.1
7. Government consumption expenditure	:	:	:	19.7	19.8	19.8	19.9	20.4	20.7	20.7	20.8	20.7	20.4	20.5	20.5
8. Of which compensation of employees	:	:	:	10.7	10.6	10.5	10.5	10.7	10.8	10.8	10.7	10.6	10.4	10.4	10.4
9. Collective consumption	:	:	:	8.0	8.1	8.0	8.1	8.1	8.2	8.2	8.3	8.1	7.9	7.9	8.0
10. Social transfers in kind	:	:	:	11.7	11.7	11.7	11.9	12.3	12.5	12.5	12.5	12.6	12.5	12.5	12.6
11. Social transfers other than in kind	:	:	:	16.1	15.9	15.5	15.5	15.8	16.0	15.8	15.7	15.4	15.1	15.2	15.3
12. Interest	:	:	:	4.3	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.6
13. Subsidies	:	:	:	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.1	1.2	1.2
14. Other current expenditure	:	:	:	2.3	2.4	2.5	2.5	2.5	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	42.6	42.1	42.1	42.1
16. Gross saving	:	:	:	1.1	2.1	2.4	1.8	0.6	-0.1	0.2	0.6	1.8	2.4	2.0	2.0
17. Capital transfers received	:	:	:	0.4	0.5	0.4	0.4	0.4	0.7	0.6	0.6	0.5	0.4	0.4	0.4
18. Total revenue	:	:	:	:	:	:	:	44.2	44.1	43.9	44.4	44.8	44.9	44.6	44.5
19. Gross fixed capital formation	:	:	:	2.3	2.3	2.3	2.4	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	1.2	1.1	1.1	1.0
21. Total expenditure	:	:	:	:	:	:	:	46.6	47.2	46.7	46.8	46.3	45.8	45.8	45.8
22. Tax burden	:	:	:	:	:	40.5	39.9	39.2	39.3	39.1	39.4	40.0	40.0	39.9	39.8
23. Net lending (+) or net borrowing (-)	:	:	:	-1.9	-1.0	0.6	-1.4	-2.5	-3.1	-2.8	-2.5	-1.4	-0.9	-1.2	-1.3

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	6.7	5.2	2.1	4.0
2. Current taxes on income and wealth	:	:	:	7.1	8.8	0.9	-0.6	-1.3	4.8	7.2	9.8	7.5	0.9	3.4
3. Social contributions	:	:	:	4.7	5.7	3.4	3.3	3.2	3.8	3.8	4.8	4.7	2.8	3.7
4. Of which actual social contributions	:	:	:	4.8	5.7	3.4	3.2	3.5	4.0	3.8	4.9	4.7	2.9	3.7
5. Other current revenue	:	:	:	:	:	:	:	-2.3	3.8	7.1	6.1	5.9	1.5	3.2
6. Total current revenue	:	:	:	:	:	:	:	1.0	4.7	5.4	6.9	5.8	1.9	3.7
7. Government consumption expenditure	:	:	:	5.7	6.9	5.0	6.2	3.5	4.7	4.9	4.7	4.4	2.7	4.1
8. Of which compensation of employees	:	:	:	4.7	6.0	4.3	5.2	3.0	4.4	4.2	3.9	3.8	2.8	3.6
9. Collective consumption	:	:	:	5.9	6.7	4.3	4.7	3.0	4.7	5.1	2.8	3.7	2.8	4.1
10. Social transfers in kind	:	:	:	5.5	7.1	5.5	7.2	3.8	4.7	4.8	6.0	4.9	2.7	4.2
11. Social transfers other than in kind	:	:	:	3.8	4.3	4.3	5.7	3.0	4.0	3.5	3.4	3.5	3.3	4.1
12. Interest	:	:	:	-8.0	2.4	-0.6	-6.0	-3.4	-1.5	0.7	2.3	9.2	0.2	2.2
13. Subsidies	:	:	:	4.0	0.5	2.5	3.4	0.7	-1.2	1.1	5.0	5.8	5.6	2.9
14. Other current expenditure 1)	:	:	:	0.1	0.0	0.0	0.1	0.1	0.0	0.1	-0.1	0.0	-0.1	-0.1
15. Total current expenditure	:	:	:	3.9	5.5	4.1	4.9	2.7	4.0	4.3	4.0	4.4	2.6	3.8
16. Gross saving 1)	:	:	:	1.0	0.3	-0.6	-1.2	-0.7	0.3	0.4	1.2	0.5	-0.3	-0.1
17. Capital transfers received	:	:	:	7.2	0.2	-7.0	18.5	63.3	-11.9	4.6	-14.9	-1.9	1.2	5.2
18. Total revenue	:	:	:	:	:	:	:	1.6	4.4	5.4	6.6	5.7	1.9	3.7
19. Gross fixed capital formation	:	:	:	6.9	4.6	8.1	1.6	6.2	4.0	-1.6	16.4	8.4	6.6	4.6
20. Other capital expenditure 1)	:	:	:	0.0	-1.2	1.3	0.0	0.0	0.0	0.2	-0.2	-0.1	-0.1	0.0
21. Total expenditure	:	:	:	:	:	:	:	2.9	3.9	4.4	4.3	4.5	2.7	3.8
22. Tax burden	:	:	:	:	:	2.4	2.1	1.7	4.5	5.2	7.0	5.8	2.1	3.6
23. Net lending (+) or net borrowing (-) 1)	:	:	:	0.9	1.6	-2.0	-1.1	-0.6	0.2	0.4	1.0	0.5	-0.4	-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	2.5	1.4	0.9	1.2	1.3
2. Interest payments (% of GDP)	4.3	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.6
3. Implicit interest rate 2)	:	6.0	5.9	5.8	5.4	5.0	4.8	4.5	4.4	4.7	4.6	4.6
4. Nominal GDP growth rate	4.8	5.2	7.2	4.1	3.8	1.7	5.0	4.3	5.5	5.6	2.5	3.8
(% 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	2.5	1.4	0.9	1.2	1.3
6. Contribution of nominal GDP growth	:	-3.3	-4.4	-2.4	-2.2	-1.0	-2.9	-2.5	-3.3	-3.3	-1.5	-2.2
7. Stock-flow adjustment 3)	:	1.7	1.1	0.1	-0.9	-0.5	0.4	0.6	0.5	-0.2	0.4	0.4
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	-1.2	-1.8	-1.4	-1.3
9. Snow-ball effect	:	0.6	-0.8	1.0	0.9	2.0	-0.1	0.2	-0.6	-0.5	1.2	0.4
10. Stock-flow adjustment 3)	:	1.7	1.1	0.1	-0.9	-0.5	0.4	0.6	0.5	-0.2	0.4	0.4
(% of GDP)												
11. Change in gross debt 5)	:	-0.7	-4.0	-0.9	-0.6	1.5	0.4	0.5	-1.4	-2.5	0.2	-0.4
12. Level of gross debt (end of year)	66.3	65.7	61.7	60.8	60.2	61.7	62.1	62.6	61.3	58.7	58.9	58.4

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 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	1043	1123	1177	1195	1245	1268	1338	1393	1481	1548	1566	1623
2. Current taxes on income and wealth	898	968	1046	1127	1227	1235	1224	1208	1266	1352	1481	1581	1586	1635
3. Social contributions	1094	1131	1115	1165	1228	1264	1305	1350	1398	1443	1507	1567	1603	1657
4. Of which actual social contributions	1016	1050	1031	1079	1136	1170	1206	1251	1298	1339	1400	1455	1489	1539
5. Other current revenue	325	318	321	329	343	369	369	364	377	401	423	447	448	461
6. Total current revenue	3213	3375	3524	3745	3974	4064	4143	4190	4379	4590	4892	5142	5203	5375
7. Government consumption expenditure	1452	1498	1541	1630	1737	1816	1927	1992	2086	2175	2270	2362	2418	2514
8. Of which compensation of employees	795	822	835	875	924	959	1007	1038	1084	1123	1162	1200	1227	1268
9. Collective consumption	597	614	624	662	703	726	762	783	821	856	875	904	924	960
10. Social transfers in kind	855	884	916	968	1034	1090	1164	1209	1266	1319	1395	1459	1494	1554
11. Social transfers other than in kind	1199	1243	1265	1312	1364	1416	1496	1544	1604	1651	1703	1754	1798	1864
12. Interest	374	356	341	314	321	318	299	289	284	284	291	318	316	322
13. Subsidies	108	103	108	113	113	116	120	121	118	120	125	131	137	140
14. Other current expenditure	158	165	182	201	220	228	242	256	271	296	304	313	305	307
15. Total current expenditure	3289	3364	3437	3570	3755	3894	4083	4202	4363	4527	4693	4878	4972	5146
16. Gross saving	-76	10	87	175	219	170	60	-12	16	63	199	264	231	229
17. Capital transfers received	34	46	35	38	38	36	43	70	61	62	52	51	48	49
18. Total revenue	3248	3421	3559	3783	4012	4100	4186	4260	4440	4652	4944	5193	5251	5424
19. Gross fixed capital formation	172	165	174	188	197	210	210	225	233	224	259	278	292	301
20. Other capital expenditure	80	81	85	94	-13	109	112	118	123	148	135	130	124	126
21. Total expenditure	3542	3611	3695	3851	3939	4213	4405	4545	4719	4899	5086	5286	5388	5573
22. Tax burden	2875	3045	3182	3389	3606	3662	3729	3796	3959	4139	4416	4640	4695	4847
23. Net lending (+) or net borrowing (-)	-294	-190	-136	-69	73	-112	-220	-285	-279	-248	-143	-93	-137	-149

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	13.2	13.2	13.2	13.3	13.4	13.6	13.5	13.4	13.5
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	13.5	13.8	13.6	13.6
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	13.7	13.7
4. Of which actual social contributions	14.4	14.1	13.2	13.2	13.0	12.9	12.8	13.1	12.9	12.9	12.8	12.7	12.8	12.8
5. Other current revenue	4.6	4.3	4.1	4.0	3.9	4.1	3.9	3.8	3.8	3.9	3.9	3.9	3.8	3.8
6. Total current revenue	45.4	45.3	45.2	45.7	45.3	44.7	44.0	43.7	43.6	44.1	44.8	44.8	44.6	44.6
7. Government consumption expenditure	20.5	20.1	19.8	19.9	19.8	20.0	20.5	20.8	20.8	20.9	20.8	20.6	20.7	20.8
8. Of which compensation of employees	11.2	11.0	10.7	10.7	10.5	10.6	10.7	10.8	10.8	10.8	10.6	10.5	10.5	10.5
9. Collective consumption	8.4	8.2	8.0	8.1	8.0	8.0	8.1	8.2	8.2	8.2	8.0	7.9	7.9	8.0
10. Social transfers in kind	12.1	11.9	11.8	11.8	11.8	12.0	12.4	12.6	12.6	12.7	12.8	12.7	12.8	12.9
11. Social transfers other than in kind	16.9	16.7	16.2	16.0	15.6	15.6	15.9	16.1	16.0	15.9	15.6	15.3	15.4	15.4
12. Interest	5.3	4.8	4.4	3.8	3.7	3.5	3.2	3.0	2.8	2.7	2.7	2.8	2.7	2.7
13. Subsidies	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.2	1.2
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	2.6	2.5
15. Total current expenditure	46.5	45.1	44.1	43.5	42.8	42.8	43.3	43.8	43.4	43.5	42.9	42.5	42.6	42.7
16. Gross saving	-1.1	0.1	1.1	2.1	2.5	1.9	0.6	-0.1	0.2	0.6	1.8	2.3	2.0	1.9
17. Capital transfers received	0.5	0.6	0.4	0.5	0.4	0.4	0.5	0.7	0.6	0.6	0.5	0.4	0.4	0.4
18. Total revenue	45.9	45.9	45.7	46.1	45.8	45.1	44.4	44.4	44.2	44.7	45.2	45.3	45.0	45.0
19. Gross fixed capital formation	2.4	2.2	2.2	2.3	2.2	2.3	2.2	2.3	2.3	2.2	2.4	2.4	2.5	2.5
20. Other capital expenditure	1.1	1.1	1.1	1.1	-0.1	1.2	1.2	1.2	1.2	1.4	1.2	1.1	1.1	1.0
21. Total expenditure	50.1	48.4	47.4	47.0	44.9	46.3	46.8	47.4	47.0	47.1	46.5	46.1	46.2	46.2
22. Tax burden	40.6	40.9	40.8	41.3	41.1	40.3	39.6	39.6	39.4	39.8	40.4	40.4	40.2	40.2
23. Net lending (+) or net borrowing (-)	-4.2	-2.5	-1.7	-0.8	0.8	-1.2	-2.3	-3.0	-2.8	-2.4	-1.3	-0.8	-1.2	-1.2

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	1.6	4.2	1.9	5.5	4.1	6.3	4.5	1.2	3.6
2. Current taxes on income and wealth	8.8	7.8	8.0	7.8	8.8	0.7	-0.9	-1.3	4.7	6.9	9.5	6.8	0.4	3.1
3. Social contributions	5.8	3.3	-1.4	4.5	5.3	3.0	3.2	3.5	3.6	3.2	4.4	4.0	2.3	3.3
4. Of which actual social contributions	7.0	3.3	-1.8	4.6	5.4	3.0	3.0	3.8	3.7	3.1	4.6	4.0	2.3	3.3
5. Other current revenue	4.2	-2.2	0.9	2.7	4.1	7.8	-0.1	-1.5	3.6	6.5	5.5	5.5	0.3	2.9
6. Total current revenue	6.8	5.0	4.4	6.3	6.1	2.3	1.9	1.1	4.5	4.8	6.6	5.1	1.2	3.3
7. Government consumption expenditure	5.2	3.1	2.8	5.8	6.6	4.6	6.1	3.4	4.7	4.3	4.4	4.0	2.4	4.0
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	3.5	3.3	2.3	3.3
9. Collective consumption	4.8	2.8	1.6	6.1	6.2	3.3	5.0	2.7	4.8	4.3	2.2	3.2	2.3	3.8
10. Social transfers in kind	5.5	3.4	3.7	5.6	6.8	5.4	6.8	3.8	4.7	4.2	5.7	4.5	2.4	4.0
11. Social transfers other than in kind	6.2	3.7	1.7	3.7	4.0	3.8	5.6	3.2	3.9	3.0	3.1	3.0	2.5	3.7
12. Interest	6.0	-4.6	-4.3	-8.0	2.2	-0.9	-6.0	-3.3	-1.7	0.3	2.3	9.1	-0.6	1.9
13. Subsidies	0.2	-4.4	4.8	4.3	0.2	2.3	3.7	0.5	-1.9	1.1	4.2	5.2	4.0	2.4
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.2	-0.1	-0.1	-0.1	-0.1
15. Total current expenditure	5.6	2.3	2.2	3.9	5.2	3.7	4.9	2.9	3.8	3.8	3.7	3.9	1.9	3.5
16. Gross saving 1)	0.5	1.2	1.0	1.0	0.4	-0.6	-1.2	-0.8	0.3	0.4	1.2	0.5	-0.3	-0.1
17. Capital transfers received	-4.0	34.1	-24.5	8.6	1.1	-6.0	19.2	63.1	-12.9	2.0	-16.4	-2.4	-6.0	2.4
18. Total revenue	6.6	5.3	4.0	6.3	6.1	2.2	2.1	1.8	4.2	4.8	6.3	5.0	1.1	3.3
19. Gross fixed capital formation	-0.4	-4.2	5.3	8.0	4.9	6.6	0.4	7.0	3.4	-3.6	15.3	7.3	5.0	3.3
20. Other capital expenditure 1)	-0.4	0.0	0.0	0.1	-1.3	1.3	0.0	0.0	0.0	0.2	-0.2	-0.1	-0.1	0.0
21. Total expenditure	4.4	1.9	2.3	4.2	2.3	7.0	4.6	3.2	3.8	3.8	3.8	3.9	1.9	3.4
22. Tax burden	7.0	5.9	4.5	6.5	6.4	1.6	1.8	1.8	4.3	4.6	6.7	5.1	1.2	3.2
23. Net lending (+) or net borrowing (-) 1)	1.0	1.6	0.8	0.9	1.7	-2.1	-1.1	-0.6	0.2	0.4	1.1	0.5	-0.4	-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	4.2	2.5	1.7	0.8	-0.8	1.2	2.3	3.0	2.8	2.4	1.3	0.8	1.2	1.2
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	2.8	2.7	2.7
3. Implicit interest rate 2)	8.4	8.0	7.1	6.6	5.9	5.8	5.8	5.3	5.0	4.7	4.5	4.4	4.6	4.6	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	3.6	5.1	5.0	1.7	3.4
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.1	4.2	2.5	1.7	0.8	-0.8	1.2	2.3	3.0	2.8	2.4	1.3	0.8	1.2	1.2
6. Contribution of nominal GDP growth	-2.5	-3.3	-3.6	-3.0	-3.4	-4.3	-2.2	-2.2	-1.1	-2.9	-2.2	-3.1	-3.0	-1.0	-2.0
7. Stock-flow adjustment 3)	1.7	1.0	-0.6	-0.5	1.7	1.1	0.0	-0.8	-0.3	0.3	0.7	0.5	-0.3	0.4	0.5
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.1	-1.1	-2.2	-2.6	-3.0	-4.5	-2.3	-0.8	0.0	0.0	-0.4	-1.4	-2.0	-1.5	-1.4
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	-0.2	1.7	0.7
10. Stock-flow adjustment 3)	1.7	1.0	-0.6	-0.5	1.7	1.1	0.0	-0.8	-0.3	0.3	0.7	0.5	-0.3	0.4	0.5
(% of GDP)															
11. Change in gross debt 5)	4.3	1.9	-1.7	-1.8	-0.9	-4.0	-1.0	-0.6	1.6	0.3	0.9	-1.3	-2.4	0.5	-0.3
12. Level of gross debt (end of year)	69.5	71.3	69.7	67.9	67.0	63.0	62.0	61.4	63.0	63.2	64.1	62.8	60.4	60.9	60.6

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.