



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 2009



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PART I: TABLES BY COUNTRY

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Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2008 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2009 - 2010 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2009.

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

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

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

PART I: TABLES BY COUNTRY

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| 3. Ireland | 11. Netherlands | 19. Bulgaria | 27. Romania |
| 4. Greece | 12. Austria | 20. Czech Republic | 28. Sweden |
| 5. Spain | 13. Portugal | 21. Denmark | 29. United Kingdom |
| 6. France | 14. Slovenia | 22. Estonia | 30. EU-27 |
| 7. Italy | 15. Slovakia | 23. Latvia | 31. EU-15 (former EU) |
| 8. Cyprus | 16. Finland | 24. Lithuania | |

A: General government accounts in national currency.

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

C: General government accounts; annual percentage change.

D: General government gross debt ratios and debt dynamics.

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A: National currency, ESA 95

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Methodological notes

General government

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

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

General government net borrowing

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

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

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

Revenue and expenditure account

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

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

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

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

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

ACTUAL SOCIAL CONTRIBUTIONS do not include imputed social contributions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Consolidation

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

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

General government consolidated gross debt

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

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

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

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

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

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

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

The codes mentioned in this definition are of ESA 95.

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

Gross domestic product

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

Debt dynamics

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

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

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

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

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

The equation can be presented as:

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

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

contribution of nominal GDP growth and stock-flow adjustment.

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

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

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

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

The equation may be rearranged as:

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

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

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

Stock-flow adjustment

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

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

Sources

Figures up to 2008 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2009 - 2010 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of spring 2009.

Nota bene

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

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

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

PART I

TABLES BY COUNTRY

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 10.3 | 14.4 | 19.4 | 24.7 | 32.5 | 32.4 | 33.9 | 34.9 | 37.5 | 39.4 | 41.7 | 42.8 | 43.2 | 41.9 | 42.4 |
| 2. Current taxes on income and wealth | 15.1 | 22.0 | 25.6 | 33.8 | 43.0 | 44.7 | 45.8 | 45.8 | 48.4 | 51.1 | 52.5 | 54.5 | 56.9 | 54.0 | 54.5 |
| 3. Social contributions | 12.4 | 19.9 | 26.4 | 34.1 | 40.4 | 42.3 | 44.5 | 45.4 | 46.8 | 47.9 | 49.9 | 52.7 | 55.7 | 56.3 | 56.6 |
| 4. Of which actual social contributions | 10.9 | 17.6 | 23.5 | 29.8 | 35.1 | 36.7 | 38.6 | 39.3 | 40.5 | 41.5 | 43.1 | 45.5 | 48.1 | 48.7 | 48.9 |
| 5. Other current revenue | 3.2 | 3.9 | 4.6 | 5.5 | 6.6 | 7.6 | 7.6 | 7.7 | 7.1 | 8.1 | 8.5 | 8.7 | 9.4 | 9.8 | 9.7 |
| 6. Total current revenue | 40.9 | 60.2 | 75.9 | 98.0 | 122.4 | 127.0 | 131.8 | 133.8 | 139.9 | 146.5 | 152.6 | 158.6 | 165.2 | 162.1 | 163.2 |
| 7. Government consumption expenditure | 20.3 | 28.6 | 33.6 | 44.8 | 53.7 | 56.4 | 60.3 | 63.2 | 66.0 | 69.1 | 71.3 | 74.3 | 79.7 | 82.6 | 85.0 |
| 8. Of which compensation of employees | 11.7 | 15.5 | 18.2 | 24.7 | 29.0 | 30.3 | 32.5 | 33.8 | 34.7 | 36.4 | 37.9 | 39.3 | 41.5 | 42.7 | 43.5 |
| 9. Collective consumption | 8.3 | 11.6 | 13.1 | 17.8 | 21.4 | 22.2 | 24.3 | 25.0 | 25.5 | 26.6 | 27.6 | 28.6 | 30.5 | 31.2 | 31.8 |
| 10. Social transfers in kind | 12.0 | 17.0 | 20.5 | 27.0 | 32.3 | 34.2 | 36.0 | 38.2 | 40.4 | 42.4 | 43.7 | 45.7 | 49.2 | 51.5 | 53.2 |
| 11. Social transfers other than in kind | 15.3 | 22.3 | 26.4 | 33.6 | 38.2 | 39.8 | 42.3 | 44.2 | 45.9 | 47.5 | 49.0 | 51.4 | 54.7 | 57.8 | 61.0 |
| 12. Interest | 5.8 | 13.0 | 19.5 | 18.4 | 16.6 | 16.7 | 15.3 | 14.5 | 13.6 | 12.7 | 12.5 | 12.8 | 12.8 | 13.4 | 13.8 |
| 13. Subsidies | 2.5 | 3.0 | 2.9 | 2.6 | 3.2 | 3.3 | 3.3 | 3.8 | 3.5 | 5.0 | 5.6 | 6.5 | 7.3 | 8.0 | 8.6 |
| 14. Other current expenditure | 0.8 | 1.0 | 1.0 | 2.6 | 4.0 | 4.6 | 5.3 | 6.1 | 6.6 | 7.0 | 7.4 | 7.1 | 7.8 | 8.1 | 8.1 |
| 15. Total current expenditure | 44.6 | 67.9 | 83.4 | 102.0 | 115.6 | 120.8 | 126.5 | 131.8 | 135.7 | 141.1 | 145.8 | 152.2 | 162.3 | 169.9 | 176.5 |
| 16. Gross saving | -3.6 | -7.6 | -7.5 | -4.0 | 6.8 | 6.3 | 5.3 | 1.9 | 4.2 | 5.3 | 6.8 | 6.4 | 2.9 | -7.8 | -13.3 |
| 17. Capital transfers received | 0.3 | 0.4 | 0.5 | 0.9 | 1.3 | 1.4 | 1.4 | 6.6 | 2.5 | 2.7 | 2.4 | 2.3 | 2.5 | 2.5 | 2.5 |
| 18. Total revenue | 41.3 | 60.6 | 76.5 | 98.9 | 123.7 | 128.5 | 133.3 | 140.4 | 142.3 | 149.2 | 155.0 | 160.9 | 167.7 | 164.6 | 165.8 |
| 19. Gross fixed capital formation | 4.1 | 3.6 | 2.8 | 4.0 | 4.9 | 4.4 | 4.4 | 4.5 | 4.7 | 5.4 | 5.1 | 5.4 | 5.6 | 6.2 | 6.3 |
| 20. Other capital expenditure | 1.1 | 1.6 | 1.5 | 2.2 | 3.1 | 2.1 | 2.4 | 4.2 | 2.7 | 10.7 | 3.1 | 4.1 | 3.9 | 3.8 | 3.8 |
| 21. Total expenditure | 49.8 | 73.1 | 87.7 | 108.2 | 123.7 | 127.3 | 133.4 | 140.6 | 143.1 | 157.3 | 154.0 | 161.7 | 171.8 | 179.9 | 186.7 |
| 22. Tax burden | 37.6 | 55.8 | 71.0 | 91.1 | 113.9 | 117.1 | 121.3 | 123.3 | 130.4 | 135.8 | 141.5 | 147.3 | 153.4 | 149.9 | 151.2 |
| 23. Net lending (+) or net borrowing (-) | -8.5 | -12.6 | -11.2 | -9.3 | 0.0 | 1.2 | -0.1 | -0.2 | -0.7 | -8.2 | 1.0 | -0.8 | -4.1 | -15.3 | -20.9 |

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 11.3 | 11.5 | 11.6 | 11.9 | 12.9 | 12.5 | 12.7 | 12.7 | 13.0 | 13.0 | 13.1 | 12.8 | 12.5 | 12.3 | 12.3 |
| 2. Current taxes on income and wealth | 16.7 | 17.6 | 15.3 | 16.3 | 17.1 | 17.3 | 17.1 | 16.7 | 16.7 | 16.9 | 16.5 | 16.3 | 16.5 | 15.9 | 15.9 |
| 3. Social contributions | 13.6 | 15.9 | 15.7 | 16.4 | 16.0 | 16.3 | 16.6 | 16.5 | 16.2 | 15.9 | 15.7 | 15.7 | 16.2 | 16.6 | 16.5 |
| 4. Of which actual social contributions | 12.0 | 14.1 | 14.0 | 14.4 | 13.9 | 14.2 | 14.4 | 14.3 | 14.0 | 13.7 | 13.5 | 13.6 | 14.0 | 14.3 | 14.2 |
| 5. Other current revenue | 3.5 | 3.1 | 2.7 | 2.7 | 2.6 | 2.9 | 2.9 | 2.8 | 2.5 | 2.7 | 2.7 | 2.6 | 2.7 | 2.9 | 2.8 |
| 6. Total current revenue | 45.1 | 48.1 | 45.2 | 47.2 | 48.6 | 49.1 | 49.3 | 48.7 | 48.3 | 48.5 | 48.0 | 47.4 | 47.9 | 47.7 | 47.5 |
| 7. Government consumption expenditure | 22.4 | 22.8 | 20.0 | 21.5 | 21.3 | 21.8 | 22.5 | 23.0 | 22.8 | 22.9 | 22.4 | 22.2 | 23.1 | 24.3 | 24.7 |
| 8. Of which compensation of employees | 12.9 | 12.3 | 10.9 | 11.9 | 11.5 | 11.7 | 12.2 | 12.3 | 12.0 | 12.1 | 11.9 | 11.7 | 12.0 | 12.6 | 12.7 |
| 9. Collective consumption | 9.2 | 9.2 | 7.8 | 8.6 | 8.5 | 8.6 | 9.1 | 9.1 | 8.8 | 8.8 | 8.7 | 8.5 | 8.8 | 9.2 | 9.3 |
| 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 | 14.3 | 15.1 | 15.5 |
| 11. Social transfers other than in kind | 16.8 | 17.8 | 15.8 | 16.2 | 15.2 | 15.4 | 15.8 | 16.1 | 15.9 | 15.7 | 15.4 | 15.4 | 15.9 | 17.0 | 17.8 |
| 12. Interest | 6.4 | 10.4 | 11.6 | 8.9 | 6.6 | 6.5 | 5.7 | 5.3 | 4.7 | 4.2 | 3.9 | 3.8 | 3.7 | 3.9 | 4.0 |
| 13. Subsidies | 2.7 | 2.4 | 1.7 | 1.3 | 1.3 | 1.3 | 1.2 | 1.4 | 1.2 | 1.6 | 1.8 | 2.0 | 2.1 | 2.4 | 2.5 |
| 14. Other current expenditure | 0.8 | 0.8 | 0.6 | 1.2 | 1.6 | 1.8 | 2.0 | 2.2 | 2.3 | 2.3 | 2.3 | 2.1 | 2.3 | 2.4 | 2.3 |
| 15. Total current expenditure | 49.1 | 54.2 | 49.7 | 49.1 | 45.9 | 46.7 | 47.3 | 48.0 | 46.8 | 46.7 | 45.8 | 45.5 | 47.1 | 49.9 | 51.4 |
| 16. Gross saving | -4.0 | -6.1 | -4.5 | -1.9 | 2.7 | 2.4 | 2.0 | 0.7 | 1.4 | 1.8 | 2.1 | 1.9 | 0.8 | -2.3 | -3.9 |
| 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 | 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 | 48.7 | 48.1 | 48.6 | 48.4 | 48.2 |
| 19. Gross fixed capital formation | 4.5 | 2.9 | 1.6 | 1.9 | 2.0 | 1.7 | 1.7 | 1.7 | 1.6 | 1.8 | 1.6 | 1.6 | 1.6 | 1.8 | 1.8 |
| 20. Other capital expenditure | 1.2 | 1.3 | 0.9 | 1.1 | 1.2 | 0.8 | 0.9 | 1.5 | 0.9 | 3.6 | 1.0 | 1.2 | 1.1 | 1.1 | 1.1 |
| 21. Total expenditure | 54.8 | 58.4 | 52.2 | 52.1 | 49.1 | 49.2 | 49.8 | 51.2 | 49.4 | 52.1 | 48.4 | 48.3 | 49.8 | 52.9 | 54.3 |
| 22. Tax burden | 41.5 | 44.5 | 42.3 | 43.9 | 45.2 | 45.2 | 45.3 | 44.9 | 45.0 | 44.9 | 44.5 | 44.0 | 44.5 | 44.1 | 44.0 |
| 23. Net lending (+) or net borrowing (-) | -9.4 | -10.0 | -6.7 | -4.5 | 0.0 | 0.5 | 0.0 | -0.1 | -0.3 | -2.7 | 0.3 | -0.2 | -1.2 | -4.5 | -6.1 |

Table 1C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Belgium****(EURO-BEF; annual percentage changes unless otherwise stated)**

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|-------|-------|------|-------|-------|------|-------|------|------|------|------|
| 1. Taxes on production and imports | 1.0 | 5.7 | 7.6 | 1.6 | 4.0 | -0.3 | 4.5 | 3.0 | 7.6 | 4.9 | 6.1 | 2.6 | 0.8 | -2.9 | 1.2 |
| 2. Current taxes on income and wealth | 4.5 | 4.7 | 7.8 | 7.2 | 6.6 | 4.1 | 2.4 | 0.0 | 5.6 | 5.8 | 2.6 | 3.8 | 4.5 | -5.0 | 0.9 |
| 3. Social contributions | 8.3 | 10.0 | 6.8 | 2.4 | 3.5 | 4.7 | 5.3 | 1.9 | 3.2 | 2.3 | 4.1 | 5.6 | 5.8 | 1.1 | 0.4 |
| 4. Of which actual social contributions | 7.9 | 10.5 | 6.8 | 1.9 | 3.3 | 4.6 | 5.0 | 2.0 | 3.1 | 2.3 | 3.9 | 5.7 | 5.6 | 1.1 | 0.4 |
| 5. Other current revenue | 21.7 | 3.6 | 15.2 | 4.2 | 8.2 | 16.2 | 0.3 | 0.9 | -7.2 | 13.2 | 5.5 | 1.8 | 8.7 | 4.0 | -1.1 |
| 6. Total current revenue | 5.8 | 6.6 | 7.8 | 3.9 | 4.9 | 3.8 | 3.8 | 1.5 | 4.6 | 4.7 | 4.2 | 3.9 | 4.2 | -1.9 | 0.7 |
| 7. Government consumption expenditure | 8.3 | 5.7 | 5.0 | 4.6 | 4.7 | 5.0 | 7.0 | 4.8 | 4.4 | 4.7 | 3.2 | 4.2 | 7.2 | 3.7 | 2.9 |
| 8. Of which compensation of employees | 9.7 | 0.8 | 5.8 | 4.1 | 3.6 | 4.4 | 7.3 | 4.0 | 2.4 | 5.1 | 3.9 | 3.7 | 5.6 | 3.0 | 1.8 |
| 9. Collective consumption | 8.6 | 9.2 | 3.3 | 3.4 | 5.6 | 3.6 | 9.6 | 2.9 | 2.2 | 4.3 | 3.5 | 3.6 | 6.6 | 2.3 | 2.2 |
| 10. Social transfers in kind | 8.1 | 3.4 | 6.1 | 5.5 | 4.1 | 6.0 | 5.3 | 6.1 | 5.8 | 4.9 | 3.0 | 4.6 | 7.6 | 4.6 | 3.4 |
| 11. Social transfers other than in kind | 9.3 | 4.0 | 5.2 | 3.0 | 2.9 | 4.2 | 6.3 | 4.6 | 3.9 | 3.3 | 3.2 | 5.1 | 6.3 | 5.8 | 5.5 |
| 12. Interest | 24.1 | 13.1 | 11.0 | 0.2 | 1.8 | 0.6 | -8.6 | -5.1 | -6.3 | -6.8 | -1.2 | 2.6 | 0.0 | 4.2 | 2.9 |
| 13. Subsidies | 0.3 | -9.5 | 0.8 | 4.7 | 5.0 | 4.2 | 0.3 | 14.2 | -7.3 | 40.0 | 13.1 | 16.8 | 11.3 | 9.8 | 7.8 |
| 14. Other current expenditure 1) | 0.0 | 0.1 | 0.0 | 0.0 | -0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.0 | 0.0 | -0.2 | 0.1 | 0.1 | 0.0 |
| 15. Total current expenditure | 9.9 | 5.8 | 6.3 | 3.2 | 3.5 | 4.4 | 4.8 | 4.2 | 2.9 | 4.0 | 3.3 | 4.4 | 6.6 | 4.7 | 3.9 |
| 16. Gross saving 1) | -1.8 | 0.4 | 0.7 | 0.3 | 0.6 | -0.3 | -0.4 | -1.3 | 0.7 | 0.3 | 0.4 | -0.2 | -1.1 | -3.1 | -1.6 |
| 17. Capital transfers received | -2.8 | -0.3 | 14.8 | 8.7 | -12.3 | 10.7 | -1.5 | 366.2 | -62.9 | 9.4 | -11.4 | -2.3 | 6.8 | 0.0 | 1.4 |
| 18. Total revenue | 5.8 | 6.5 | 7.9 | 3.9 | 4.7 | 3.9 | 3.7 | 5.4 | 1.4 | 4.8 | 3.9 | 3.8 | 4.2 | -1.8 | 0.7 |
| 19. Gross fixed capital formation | 15.4 | -0.2 | -2.4 | -2.7 | 5.9 | -10.8 | 1.1 | 2.3 | 2.8 | 16.4 | -5.7 | 6.0 | 3.3 | 9.7 | 2.8 |
| 20. Other capital expenditure 1) | -1.0 | -0.2 | 0.0 | -0.1 | -0.1 | -0.4 | 0.1 | 0.6 | -0.6 | 2.6 | -2.6 | 0.2 | -0.1 | 0.0 | 0.0 |
| 21. Total expenditure | 8.3 | 5.1 | 6.0 | 2.7 | 3.5 | 2.9 | 4.8 | 5.4 | 1.8 | 10.0 | -2.1 | 5.0 | 6.2 | 4.7 | 3.8 |
| 22. Tax burden | 4.4 | 6.6 | 7.3 | 3.7 | 5.0 | 2.8 | 3.6 | 1.7 | 5.8 | 4.1 | 4.2 | 4.1 | 4.2 | -2.3 | 0.9 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.1 | 0.8 | 0.8 | 0.6 | 0.6 | 0.4 | -0.5 | 0.0 | -0.2 | -2.4 | 3.0 | -0.5 | -1.0 | -3.3 | -1.6 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 6.7 | 4.5 | 0.9 | 0.6 | 0.0 | -0.5 | 0.0 | 0.1 | 0.3 | 2.7 | -0.3 | 0.2 | 1.2 | 4.5 | 6.1 |
| 2. Interest payments (% of GDP) | 11.6 | 8.9 | 7.3 | 6.8 | 6.6 | 6.5 | 5.7 | 5.3 | 4.7 | 4.2 | 3.9 | 3.8 | 3.7 | 3.9 | 4.0 |
| 3. Implicit interest rate 2) | : | 7.0 | 6.2 | 6.1 | 6.1 | 6.2 | 5.5 | 5.2 | 5.0 | 4.6 | 4.5 | 4.6 | 4.6 | 4.3 | 4.2 |
| 4. Nominal GDP growth rate | 6.0 | 3.6 | 3.8 | 3.8 | 5.7 | 2.8 | 3.4 | 2.6 | 5.4 | 4.3 | 5.3 | 5.2 | 2.9 | -1.3 | 1.0 |

(% of GDP)

Budgetary constraint based on the deficit

| | | | | | | | | | | | | | | | |
|---------------------------------------|-----|------|------|------|------|------|------|------|------|------|------|------|------|-----|------|
| 5. Deficit (net borrowing) 1) | 6.7 | 4.5 | 0.9 | 0.6 | 0.0 | -0.5 | 0.0 | 0.1 | 0.3 | 2.7 | -0.3 | 0.2 | 1.2 | 4.5 | 6.1 |
| 6. Contribution of nominal GDP growth | : | -4.6 | -4.5 | -4.3 | -6.1 | -3.0 | -3.5 | -2.7 | -5.1 | -3.9 | -4.7 | -4.4 | -2.4 | 1.2 | -0.9 |
| 7. Stock-flow adjustment 3) | : | -2.2 | -1.6 | 0.2 | 0.3 | 2.2 | 0.3 | -2.2 | 0.5 | -0.9 | 0.7 | 0.2 | 6.8 | 0.5 | 0.0 |

Budgetary constraint based on the primary deficit

| | | | | | | | | | | | | | | | |
|------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|-----|-----|
| 8. Primary deficit 4) | -4.9 | -4.4 | -6.4 | -6.3 | -6.6 | -6.9 | -5.7 | -5.2 | -4.4 | -1.5 | -4.2 | -3.6 | -2.5 | 0.6 | 2.1 |
| 9. Snow-ball effect | : | 4.2 | 2.9 | 2.6 | 0.5 | 3.5 | 2.2 | 2.6 | -0.4 | 0.3 | -0.7 | -0.5 | 1.3 | 5.1 | 3.1 |
| 10. Stock-flow adjustment 3) | : | -2.2 | -1.6 | 0.2 | 0.3 | 2.2 | 0.3 | -2.2 | 0.5 | -0.9 | 0.7 | 0.2 | 6.8 | 0.5 | 0.0 |

(% of GDP)

| | | | | | | | | | | | | | | | |
|---------------------------------------|-------|-------|-------|-------|-------|-------|-------|------|------|------|------|------|------|------|-------|
| 11. Change in gross debt 5) | : | -2.4 | -5.2 | -3.5 | -5.8 | -1.2 | -3.1 | -4.8 | -4.3 | -2.1 | -4.3 | -3.9 | 5.6 | 6.2 | 5.2 |
| 12. Level of gross debt (end of year) | 125.6 | 129.8 | 117.1 | 113.6 | 107.8 | 106.5 | 103.4 | 98.6 | 94.3 | 92.2 | 87.9 | 84.0 | 89.6 | 95.7 | 100.9 |

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 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1. Taxes on production and imports | 167 | 214 | 224 | 242 | 245 | 248 | 250 | 256 | 260 | 266 | 280 | 305 | 313 | 310 | 310 |
| 2. Current taxes on income and wealth | 171 | 210 | 222 | 237 | 254 | 230 | 227 | 226 | 221 | 228 | 250 | 271 | 281 | 250 | 232 |
| 3. Social contributions | 258 | 368 | 372 | 375 | 378 | 384 | 391 | 396 | 397 | 396 | 400 | 400 | 408 | 408 | 408 |
| 4. Of which actual social contributions | 244 | 347 | 351 | 354 | 357 | 362 | 367 | 372 | 372 | 372 | 376 | 375 | 383 | 383 | 383 |
| 5. Other current revenue | 65 | 75 | 74 | 74 | 72 | 76 | 76 | 75 | 70 | 77 | 77 | 79 | 80 | 82 | 79 |
| 6. Total current revenue | 661 | 867 | 893 | 929 | 949 | 937 | 944 | 953 | 948 | 966 | 1007 | 1055 | 1081 | 1049 | 1028 |
| 7. Government consumption expenditure | 293 | 371 | 376 | 387 | 392 | 400 | 412 | 417 | 416 | 420 | 425 | 436 | 452 | 472 | 487 |
| 8. Of which compensation of employees | 135 | 163 | 164 | 166 | 166 | 166 | 169 | 169 | 170 | 169 | 167 | 168 | 171 | 177 | 181 |
| 9. Collective consumption | 135 | 159 | 161 | 167 | 167 | 168 | 174 | 174 | 176 | 173 | 173 | 177 | 187 | 192 | 196 |
| 10. Social transfers in kind | 158 | 212 | 215 | 220 | 225 | 232 | 238 | 242 | 240 | 247 | 253 | 259 | 265 | 281 | 291 |
| 11. Social transfers other than in kind | 235 | 361 | 366 | 375 | 380 | 393 | 417 | 427 | 429 | 430 | 426 | 418 | 421 | 448 | 461 |
| 12. Interest | 41 | 65 | 66 | 63 | 65 | 64 | 63 | 64 | 62 | 62 | 65 | 67 | 69 | 70 | 72 |
| 13. Subsidies | 33 | 34 | 36 | 36 | 35 | 33 | 32 | 30 | 29 | 27 | 27 | 27 | 27 | 30 | 30 |
| 14. Other current expenditure | 38 | 37 | 39 | 43 | 45 | 44 | 39 | 42 | 42 | 47 | 47 | 49 | 53 | 54 | 53 |
| 15. Total current expenditure | 640 | 869 | 883 | 904 | 916 | 935 | 962 | 981 | 977 | 986 | 990 | 997 | 1022 | 1074 | 1104 |
| 16. Gross saving | 21 | -2 | 10 | 25 | 33 | 3 | -18 | -28 | -29 | -20 | 17 | 58 | 59 | -25 | -76 |
| 17. Capital transfers received | 5 | 8 | 9 | 9 | 8 | 8 | 8 | 9 | 10 | 10 | 9 | 11 | 10 | 9 | 9 |
| 18. Total revenue | 666 | 876 | 901 | 938 | 957 | 945 | 953 | 962 | 958 | 976 | 1016 | 1066 | 1091 | 1058 | 1037 |
| 19. Gross fixed capital formation | 40 | 35 | 36 | 38 | 37 | 37 | 36 | 34 | 32 | 31 | 33 | 36 | 38 | 45 | 49 |
| 20. Other capital expenditure | 29 | 22 | 26 | 25 | -23 | 34 | 33 | 35 | 32 | 33 | 29 | 37 | 34 | 32 | 27 |
| 21. Total expenditure | 710 | 926 | 944 | 967 | 930 | 1005 | 1031 | 1049 | 1041 | 1050 | 1052 | 1070 | 1094 | 1151 | 1180 |
| 22. Tax burden | 597 | 788 | 812 | 848 | 872 | 854 | 856 | 866 | 864 | 876 | 918 | 964 | 989 | 948 | 934 |
| 23. Net lending (+) or net borrowing (-) | -44 | -51 | -43 | -29 | 27 | -60 | -78 | -87 | -84 | -74 | -36 | -4 | -3 | -93 | -143 |

Table 2B

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

Germany

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

| | 1991 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 10.9 | 11.1 | 11.4 | 12.0 | 11.9 | 11.7 | 11.7 | 11.8 | 11.8 | 11.8 | 12.1 | 12.6 | 12.5 | 13.0 | 12.8 |
| 2. Current taxes on income and wealth | 11.1 | 10.8 | 11.3 | 11.8 | 12.3 | 10.9 | 10.6 | 10.4 | 10.0 | 10.1 | 10.8 | 11.2 | 11.3 | 10.5 | 9.6 |
| 3. Social contributions | 16.8 | 18.3 | 18.9 | 18.7 | 18.3 | 18.2 | 18.2 | 18.3 | 17.9 | 17.7 | 17.2 | 16.5 | 16.4 | 17.1 | 16.9 |
| 4. Of which actual social contributions | 15.9 | 17.3 | 17.8 | 17.6 | 17.3 | 17.1 | 17.1 | 17.2 | 16.8 | 16.6 | 16.2 | 15.5 | 15.3 | 16.0 | 15.9 |
| 5. Other current revenue | 4.2 | 4.3 | 3.8 | 3.7 | 3.5 | 3.6 | 3.5 | 3.5 | 3.2 | 3.4 | 3.3 | 3.3 | 3.2 | 3.4 | 3.3 |
| 6. Total current revenue | 43.1 | 44.6 | 45.4 | 46.2 | 46.0 | 44.4 | 44.0 | 44.0 | 42.9 | 43.1 | 43.4 | 43.5 | 43.4 | 44.0 | 42.7 |
| 7. Government consumption expenditure | 19.1 | 19.6 | 19.1 | 19.2 | 19.0 | 18.9 | 19.2 | 19.3 | 18.8 | 18.7 | 18.3 | 18.0 | 18.1 | 19.8 | 20.2 |
| 8. Of which compensation of employees | 8.8 | 8.7 | 8.3 | 8.2 | 8.1 | 7.9 | 7.9 | 7.8 | 7.7 | 7.5 | 7.2 | 6.9 | 6.9 | 7.4 | 7.5 |
| 9. Collective consumption | 8.8 | 8.4 | 8.2 | 8.3 | 8.1 | 8.0 | 8.1 | 8.1 | 8.0 | 7.7 | 7.4 | 7.3 | 7.5 | 8.0 | 8.1 |
| 10. Social transfers in kind | 10.3 | 11.1 | 11.0 | 10.9 | 10.9 | 11.0 | 11.1 | 11.2 | 10.8 | 11.0 | 10.9 | 10.7 | 10.6 | 11.8 | 12.1 |
| 11. Social transfers other than in kind | 15.3 | 17.6 | 18.6 | 18.6 | 18.4 | 18.6 | 19.5 | 19.8 | 19.4 | 19.2 | 18.4 | 17.3 | 16.9 | 18.8 | 19.1 |
| 12. Interest | 2.7 | 3.5 | 3.4 | 3.1 | 3.2 | 3.1 | 2.9 | 3.0 | 2.8 | 2.8 | 2.8 | 2.8 | 2.8 | 2.9 | 3.0 |
| 13. Subsidies | 2.1 | 2.1 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 | 1.3 | 1.2 | 1.2 | 1.1 | 1.1 | 1.2 | 1.2 |
| 14. Other current expenditure | 2.5 | 1.9 | 2.0 | 2.1 | 2.2 | 2.1 | 1.8 | 2.0 | 1.9 | 2.1 | 2.0 | 2.0 | 2.1 | 2.3 | 2.2 |
| 15. Total current expenditure | 41.7 | 44.7 | 44.9 | 44.9 | 44.4 | 44.2 | 44.9 | 45.3 | 44.2 | 44.0 | 42.7 | 41.2 | 41.0 | 45.0 | 45.8 |
| 16. Gross saving | 1.4 | -0.1 | 0.5 | 1.2 | 1.6 | 0.1 | -0.8 | -1.3 | -1.3 | -0.9 | 0.7 | 2.4 | 2.4 | -1.1 | -3.1 |
| 17. Capital transfers received | 0.3 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| 18. Total revenue | 43.4 | 45.1 | 45.9 | 46.6 | 46.4 | 44.7 | 44.4 | 44.5 | 43.3 | 43.5 | 43.8 | 44.0 | 43.8 | 44.3 | 43.0 |
| 19. Gross fixed capital formation | 2.6 | 2.2 | 1.8 | 1.9 | 1.8 | 1.7 | 1.7 | 1.6 | 1.4 | 1.4 | 1.4 | 1.5 | 1.5 | 1.9 | 2.0 |
| 20. Other capital expenditure | 1.9 | 1.4 | 1.3 | 1.3 | -1.1 | 1.6 | 1.5 | 1.6 | 1.5 | 1.5 | 1.3 | 1.5 | 1.4 | 1.4 | 1.1 |
| 21. Total expenditure | 46.3 | 48.3 | 48.0 | 48.1 | 45.1 | 47.6 | 48.1 | 48.5 | 47.1 | 46.8 | 45.3 | 44.2 | 43.9 | 48.2 | 49.0 |
| 22. Tax burden | 38.9 | 40.2 | 41.3 | 42.1 | 42.3 | 40.4 | 39.9 | 40.0 | 39.1 | 39.1 | 39.5 | 39.8 | 39.7 | 39.7 | 38.8 |
| 23. Net lending (+) or net borrowing (-) | -2.9 | -3.2 | -2.2 | -1.5 | 1.3 | -2.8 | -3.7 | -4.0 | -3.8 | -3.3 | -1.5 | -0.2 | -0.1 | -3.9 | -5.9 |

Table 2C

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

Germany

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|
| 1. Taxes on production and imports | 2.1 | 2.3 | 4.7 | 7.9 | 1.2 | 1.1 | 1.0 | 2.2 | 1.7 | 2.1 | 5.6 | 8.9 | 2.4 | -1.0 | 0.0 |
| 2. Current taxes on income and wealth | 5.1 | -0.3 | 5.8 | 6.8 | 7.0 | -9.5 | -1.2 | -0.5 | -2.2 | 2.9 | 9.9 | 8.3 | 3.6 | -11.0 | -7.0 |
| 3. Social contributions | 5.2 | 3.4 | 1.1 | 0.9 | 0.8 | 1.4 | 1.8 | 1.4 | 0.1 | 0.0 | 0.9 | 0.0 | 2.0 | 0.0 | 0.0 |
| 4. Of which actual social contributions | 5.2 | 3.3 | 1.0 | 1.0 | 0.8 | 1.4 | 1.4 | 1.4 | 0.0 | 0.0 | 0.9 | -0.1 | 1.9 | 0.0 | 0.0 |
| 5. Other current revenue | -1.8 | -4.3 | -1.3 | 0.2 | -2.6 | 5.3 | -0.1 | -1.3 | -6.0 | 8.8 | 0.2 | 2.8 | 1.1 | 2.5 | -3.9 |
| 6. Total current revenue | 3.7 | 1.5 | 2.9 | 4.1 | 2.2 | -1.3 | 0.7 | 0.9 | -0.5 | 1.9 | 4.2 | 4.8 | 2.4 | -2.9 | -2.0 |
| 7. Government consumption expenditure | 2.7 | -0.1 | 1.3 | 2.9 | 1.2 | 2.1 | 2.9 | 1.2 | -0.2 | 1.0 | 1.3 | 2.4 | 3.8 | 4.4 | 3.2 |
| 8. Of which compensation of employees | 1.2 | -0.2 | 0.1 | 1.3 | 0.3 | 0.1 | 1.5 | 0.3 | 0.2 | -0.5 | -0.7 | 0.3 | 2.1 | 3.4 | 2.4 |
| 9. Collective consumption | 2.3 | -0.4 | 1.1 | 4.0 | -0.2 | 0.8 | 3.1 | 0.5 | 0.9 | -1.7 | -0.1 | 2.3 | 5.7 | 2.4 | 2.4 |
| 10. Social transfers in kind | 3.1 | 0.1 | 1.5 | 2.1 | 2.3 | 3.1 | 2.8 | 1.7 | -1.0 | 3.0 | 2.3 | 2.4 | 2.5 | 5.8 | 3.7 |
| 11. Social transfers other than in kind | 8.5 | 2.2 | 1.3 | 2.5 | 1.4 | 3.5 | 6.2 | 2.5 | 0.3 | 0.2 | -0.8 | -1.8 | 0.7 | 6.4 | 2.8 |
| 12. Interest | 1.1 | -0.8 | 1.8 | -4.2 | 2.9 | -0.9 | -2.9 | 2.6 | -2.9 | -0.4 | 4.6 | 3.4 | 2.7 | 1.6 | 3.4 |
| 13. Subsidies | -3.1 | -7.0 | 3.6 | 0.7 | -3.1 | -5.7 | -3.6 | -6.2 | -3.5 | -4.7 | -2.3 | 1.4 | 1.1 | 7.9 | 1.4 |
| 14. Other current expenditure 1) | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | -0.1 | -0.3 | 0.2 | -0.1 | 0.2 | -0.1 | 0.0 | 0.1 | 0.2 | -0.1 |
| 15. Total current expenditure | 4.6 | 0.6 | 1.6 | 2.4 | 1.4 | 2.0 | 2.9 | 2.0 | -0.4 | 0.9 | 0.4 | 0.7 | 2.5 | 5.1 | 2.7 |
| 16. Gross saving 1) | -0.4 | 0.4 | 0.6 | 0.7 | 0.4 | -1.5 | -1.0 | -0.5 | 0.0 | 0.4 | 1.6 | 1.7 | 0.0 | -3.4 | -2.1 |
| 17. Capital transfers received | -16.7 | 1.3 | 5.9 | 0.9 | -9.4 | 2.2 | 3.3 | 6.2 | 5.3 | 5.4 | -7.6 | 17.4 | -5.9 | -12.4 | 1.5 |
| 18. Total revenue | 3.5 | 1.5 | 2.9 | 4.0 | 2.1 | -1.3 | 0.7 | 1.0 | -0.4 | 1.9 | 4.1 | 4.9 | 2.4 | -3.0 | -2.0 |
| 19. Gross fixed capital formation | -4.2 | -8.8 | 0.7 | 5.9 | -2.1 | 0.0 | -2.1 | -6.1 | -6.4 | -2.3 | 5.4 | 9.2 | 6.7 | 17.4 | 9.7 |
| 20. Other capital expenditure 1) | -0.2 | 0.0 | 0.2 | -0.1 | -2.4 | 2.7 | 0.0 | 0.1 | -0.1 | 0.0 | -0.2 | 0.3 | -0.2 | 0.0 | -0.2 |
| 21. Total expenditure | 3.6 | 0.1 | 1.9 | 2.4 | -3.8 | 8.0 | 2.6 | 1.8 | -0.8 | 0.9 | 0.2 | 1.7 | 2.3 | 5.2 | 2.5 |
| 22. Tax burden | 3.9 | 1.9 | 3.1 | 4.4 | 2.8 | -2.1 | 0.3 | 1.1 | -0.2 | 1.4 | 4.7 | 5.0 | 2.6 | -4.2 | -1.4 |
| 23. Net lending (+) or net borrowing (-) 1) | -0.1 | 0.7 | 0.5 | 0.7 | 2.8 | -4.1 | -0.8 | -0.4 | 0.3 | 0.5 | 1.8 | 1.4 | 0.0 | -3.8 | -2.0 |

1) Changes in GDP ratios.

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

| | 1991 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 2.9 | 3.2 | 2.2 | 1.5 | -1.3 | 2.8 | 3.7 | 4.0 | 3.8 | 3.3 | 1.5 | 0.2 | 0.1 | 3.9 | 5.9 |
| 2. Interest payments (% of GDP) | 2.7 | 3.5 | 3.4 | 3.1 | 3.2 | 3.1 | 2.9 | 3.0 | 2.8 | 2.8 | 2.8 | 2.8 | 2.8 | 2.9 | 3.0 |
| 3. Implicit interest rate 2) | : | 7.6 | 5.8 | 5.3 | 5.3 | 5.2 | 5.0 | 5.0 | 4.5 | 4.3 | 4.3 | 4.3 | 4.4 | 4.3 | 4.1 |
| 4. Nominal GDP growth rate | : | 3.8 | 2.6 | 2.4 | 2.5 | 2.5 | 1.4 | 1.0 | 2.2 | 1.5 | 3.5 | 4.4 | 2.9 | -4.2 | 1.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 2.9 | 3.2 | 2.2 | 1.5 | -1.3 | 2.8 | 3.7 | 4.0 | 3.8 | 3.3 | 1.5 | 0.2 | 0.1 | 3.9 | 5.9 |
| 6. Contribution of nominal GDP growth | : | -1.8 | -1.5 | -1.4 | -1.5 | -1.4 | -0.8 | -0.6 | -1.4 | -0.9 | -2.3 | -2.8 | -1.8 | 2.9 | -0.7 |
| 7. Stock-flow adjustment 3) | : | 6.2 | 0.0 | 0.5 | 1.6 | -2.3 | -1.3 | 0.0 | -0.6 | -0.1 | 0.5 | 0.2 | 2.5 | 0.7 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 0.2 | -0.3 | -1.2 | -1.7 | -4.5 | -0.2 | 0.7 | 1.1 | 1.0 | 0.5 | -1.3 | -2.6 | -2.6 | 1.0 | 2.9 |
| 9. Snow-ball effect | : | 1.7 | 1.8 | 1.7 | 1.7 | 1.6 | 2.1 | 2.4 | 1.5 | 1.8 | 0.5 | -0.1 | 1.0 | 5.8 | 2.3 |
| 10. Stock-flow adjustment 3) | : | 6.2 | 0.0 | 0.5 | 1.6 | -2.3 | -1.3 | 0.0 | -0.6 | -0.1 | 0.5 | 0.2 | 2.5 | 0.7 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 7.6 | 0.6 | 0.6 | -1.2 | -0.9 | 1.6 | 3.5 | 1.8 | 2.2 | -0.3 | -2.5 | 0.8 | 7.5 | 5.2 |
| 12. Level of gross debt (end of year) | 39.5 | 55.6 | 60.3 | 60.9 | 59.7 | 58.8 | 60.3 | 63.8 | 65.6 | 67.8 | 67.6 | 65.1 | 65.9 | 73.4 | 78.7 |

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

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

3) Line 7 = line 10.

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

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

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|
| 1. Taxes on production and imports | 5.21 | 7.10 | 10.16 | 11.74 | 13.70 | 13.99 | 15.83 | 17.25 | 19.36 | 21.80 | 24.69 | 25.27 | 22.01 | 17.98 | 17.09 |
| 2. Current taxes on income and wealth | 4.79 | 7.16 | 10.68 | 12.36 | 13.94 | 14.77 | 15.00 | 16.45 | 18.35 | 19.73 | 23.04 | 24.00 | 20.55 | 17.91 | 17.24 |
| 3. Social contributions | 2.60 | 3.58 | 4.36 | 5.06 | 5.93 | 6.78 | 7.47 | 8.08 | 8.95 | 9.84 | 10.86 | 11.95 | 12.36 | 11.46 | 11.67 |
| 4. Of which actual social contributions | 1.91 | 2.63 | 3.25 | 3.88 | 4.62 | 5.29 | 5.76 | 6.21 | 6.90 | 7.63 | 8.50 | 9.43 | 9.69 | 9.76 | 9.93 |
| 5. Other current revenue | 1.56 | 1.95 | 2.46 | 2.56 | 2.90 | 3.17 | 3.46 | 3.66 | 4.02 | 4.19 | 4.69 | 5.14 | 5.76 | 5.85 | 5.76 |
| 6. Total current revenue | 14.17 | 19.79 | 27.66 | 31.72 | 36.47 | 38.70 | 41.76 | 45.44 | 50.68 | 55.57 | 63.28 | 66.36 | 60.68 | 53.20 | 51.75 |
| 7. Government consumption expenditure | 6.01 | 8.67 | 11.16 | 12.45 | 14.45 | 17.07 | 19.53 | 21.12 | 22.99 | 24.93 | 27.50 | 30.47 | 32.30 | 31.48 | 32.28 |
| 8. Of which compensation of employees | 3.76 | 5.36 | 6.64 | 7.35 | 8.34 | 9.72 | 11.30 | 12.57 | 13.68 | 14.99 | 16.49 | 17.93 | 19.05 | 18.53 | 18.35 |
| 9. Collective consumption | 2.57 | 3.43 | 4.50 | 4.73 | 5.37 | 6.09 | 6.85 | 7.17 | 7.67 | 8.12 | 9.26 | 10.22 | 10.77 | 11.04 | 11.37 |
| 10. Social transfers in kind | 3.44 | 5.23 | 6.65 | 7.72 | 9.08 | 10.98 | 12.68 | 13.94 | 15.32 | 16.82 | 18.24 | 20.25 | 21.53 | 20.43 | 20.91 |
| 11. Social transfers other than in kind | 4.30 | 6.20 | 7.52 | 7.67 | 8.14 | 9.67 | 11.43 | 12.28 | 13.63 | 14.98 | 16.92 | 18.72 | 21.40 | 24.71 | 26.05 |
| 12. Interest | 2.86 | 2.81 | 2.60 | 2.08 | 2.13 | 1.80 | 1.82 | 1.77 | 1.71 | 1.70 | 1.58 | 1.83 | 1.99 | 3.78 | 5.18 |
| 13. Subsidies | 0.41 | 0.51 | 0.65 | 0.74 | 0.76 | 1.04 | 0.79 | 0.82 | 0.77 | 0.88 | 0.76 | 0.92 | 0.87 | 0.87 | 0.89 |
| 14. Other current expenditure | 1.01 | 1.58 | 2.26 | 2.55 | 2.78 | 3.16 | 3.62 | 4.17 | 4.57 | 5.10 | 5.35 | 5.70 | 6.04 | 5.53 | 5.15 |
| 15. Total current expenditure | 14.58 | 19.78 | 24.19 | 25.49 | 28.27 | 32.74 | 37.19 | 40.16 | 43.67 | 47.59 | 52.12 | 57.63 | 62.61 | 66.37 | 69.56 |
| 16. Gross saving | -0.41 | 0.01 | 3.47 | 6.23 | 8.21 | 5.96 | 4.57 | 5.27 | 7.01 | 7.98 | 11.16 | 8.73 | -1.92 | -13.17 | -17.80 |
| 17. Capital transfers received | 0.53 | 0.96 | 1.22 | 1.47 | 1.54 | 1.42 | 1.62 | 1.71 | 1.64 | 1.84 | 2.32 | 2.11 | 2.13 | 3.10 | 2.54 |
| 18. Total revenue | 14.70 | 20.75 | 28.88 | 33.20 | 38.01 | 40.12 | 43.38 | 47.14 | 52.32 | 57.41 | 65.60 | 68.47 | 62.81 | 56.30 | 54.29 |
| 19. Gross fixed capital formation | 0.76 | 1.21 | 2.09 | 2.78 | 3.68 | 5.02 | 5.55 | 5.15 | 5.26 | 5.63 | 6.64 | 8.31 | 9.96 | 7.28 | 7.35 |
| 20. Other capital expenditure | 0.38 | 0.85 | 0.74 | 2.47 | 1.07 | 1.33 | 1.10 | 1.27 | 1.31 | 1.44 | 1.56 | 2.18 | 3.52 | 2.76 | 2.76 |
| 21. Total expenditure | 15.72 | 21.84 | 27.01 | 30.79 | 33.02 | 39.09 | 43.84 | 46.59 | 50.24 | 54.66 | 60.32 | 68.12 | 76.09 | 76.41 | 79.66 |
| 22. Tax burden | 12.36 | 17.58 | 24.91 | 28.81 | 33.12 | 34.81 | 37.08 | 40.49 | 45.09 | 49.82 | 57.00 | 59.45 | 53.02 | 46.26 | 44.87 |
| 23. Net lending (+) or net borrowing (-) | -1.02 | -1.09 | 1.86 | 2.41 | 4.99 | 1.03 | -0.46 | 0.55 | 2.08 | 2.75 | 5.28 | 0.35 | -13.28 | -20.11 | -25.37 |

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

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|-------|
| 1. Taxes on production and imports | 14.2 | 13.4 | 12.9 | 13.0 | 13.1 | 12.0 | 12.2 | 12.4 | 13.0 | 13.4 | 13.9 | 13.3 | 11.9 | 10.8 | 10.5 |
| 2. Current taxes on income and wealth | 13.1 | 13.5 | 13.6 | 13.7 | 13.3 | 12.6 | 11.5 | 11.8 | 12.3 | 12.2 | 13.0 | 12.6 | 11.1 | 10.7 | 10.6 |
| 3. Social contributions | 7.1 | 6.7 | 5.5 | 5.6 | 5.7 | 5.8 | 5.7 | 5.8 | 6.0 | 6.1 | 6.1 | 6.3 | 6.7 | 6.9 | 7.2 |
| 4. Of which actual social contributions | 5.2 | 5.0 | 4.1 | 4.3 | 4.4 | 4.5 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 5.2 | 5.8 | 6.1 |
| 5. Other current revenue | 4.3 | 3.7 | 3.1 | 2.8 | 2.8 | 2.7 | 2.7 | 2.6 | 2.7 | 2.6 | 2.6 | 2.7 | 3.1 | 3.5 | 3.6 |
| 6. Total current revenue | 38.6 | 37.3 | 35.2 | 35.1 | 34.8 | 33.1 | 32.1 | 32.6 | 34.0 | 34.3 | 35.7 | 34.8 | 32.7 | 31.9 | 31.9 |
| 7. Government consumption expenditure | 16.4 | 16.3 | 14.2 | 13.8 | 13.8 | 14.6 | 15.0 | 15.1 | 15.4 | 15.4 | 15.5 | 16.0 | 17.4 | 18.9 | 19.9 |
| 8. Of which compensation of employees | 10.3 | 10.1 | 8.4 | 8.1 | 8.0 | 8.3 | 8.7 | 9.0 | 9.2 | 9.2 | 9.3 | 9.4 | 10.3 | 11.1 | 11.3 |
| 9. Collective consumption | 7.0 | 6.5 | 5.7 | 5.2 | 5.1 | 5.2 | 5.3 | 5.1 | 5.2 | 5.0 | 5.2 | 5.4 | 5.8 | 6.6 | 7.0 |
| 10. Social transfers in kind | 9.4 | 9.9 | 8.5 | 8.5 | 8.7 | 9.4 | 9.7 | 10.0 | 10.3 | 10.4 | 10.3 | 10.6 | 11.6 | 12.2 | 12.9 |
| 11. Social transfers other than in kind | 11.7 | 11.7 | 9.6 | 8.5 | 7.8 | 8.3 | 8.8 | 8.8 | 9.2 | 9.2 | 9.5 | 9.8 | 11.5 | 14.8 | 16.1 |
| 12. Interest | 7.8 | 5.3 | 3.3 | 2.3 | 2.0 | 1.5 | 1.4 | 1.3 | 1.1 | 1.0 | 0.9 | 1.0 | 1.1 | 2.3 | 3.2 |
| 13. Subsidies | 1.1 | 1.0 | 0.8 | 0.8 | 0.7 | 0.9 | 0.6 | 0.6 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 |
| 14. Other current expenditure | 2.7 | 3.0 | 2.9 | 2.8 | 2.7 | 2.7 | 2.8 | 3.0 | 3.1 | 3.1 | 3.0 | 3.0 | 3.3 | 3.3 | 3.2 |
| 15. Total current expenditure | 39.7 | 37.3 | 30.8 | 28.2 | 27.0 | 28.0 | 28.6 | 28.8 | 29.3 | 29.3 | 29.4 | 30.2 | 33.7 | 39.8 | 42.9 |
| 16. Gross saving | -1.1 | 0.0 | 4.4 | 6.9 | 7.8 | 5.1 | 3.5 | 3.8 | 4.7 | 4.9 | 6.3 | 4.6 | -1.0 | -7.9 | -11.0 |
| 17. Capital transfers received | 1.4 | 1.8 | 1.6 | 1.6 | 1.5 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.3 | 1.1 | 1.1 | 1.9 | 1.6 |
| 18. Total revenue | 40.0 | 39.1 | 36.8 | 36.7 | 36.3 | 34.3 | 33.3 | 33.8 | 35.1 | 35.4 | 37.0 | 35.9 | 33.8 | 33.7 | 33.5 |
| 19. Gross fixed capital formation | 2.1 | 2.3 | 2.7 | 3.1 | 3.5 | 4.3 | 4.3 | 3.7 | 3.5 | 3.5 | 3.7 | 4.4 | 5.4 | 4.4 | 4.5 |
| 20. Other capital expenditure | 1.0 | 1.6 | 0.9 | 2.7 | 1.0 | 1.1 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 1.1 | 1.9 | 1.7 | 1.7 |
| 21. Total expenditure | 42.8 | 41.1 | 34.4 | 34.0 | 31.5 | 33.4 | 33.7 | 33.4 | 33.7 | 33.7 | 34.0 | 35.7 | 41.0 | 45.8 | 49.1 |
| 22. Tax burden | 33.7 | 33.1 | 31.7 | 31.8 | 31.6 | 29.8 | 28.5 | 29.0 | 30.3 | 30.7 | 32.2 | 31.2 | 28.5 | 27.7 | 27.7 |
| 23. Net lending (+) or net borrowing (-) | -2.8 | -2.1 | 2.4 | 2.7 | 4.8 | 0.9 | -0.4 | 0.4 | 1.4 | 1.7 | 3.0 | 0.2 | -7.1 | -12.0 | -15.6 |

Table 3C

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

Ireland

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|-------|------|-------|-------|------|------|------|-------|------|-------|-------|-------|
| 1. Taxes on production and imports | 11.8 | 13.9 | 12.3 | 15.6 | 16.7 | 2.1 | 13.2 | 8.9 | 12.2 | 12.6 | 13.2 | 2.4 | -12.9 | -18.3 | -4.9 |
| 2. Current taxes on income and wealth | 14.0 | 15.3 | 13.5 | 15.7 | 12.8 | 5.9 | 1.6 | 9.7 | 11.5 | 7.5 | 16.8 | 4.2 | -14.4 | -12.9 | -3.7 |
| 3. Social contributions | 2.8 | 8.4 | 9.4 | 16.1 | 17.2 | 14.4 | 10.1 | 8.2 | 10.8 | 9.9 | 10.4 | 10.0 | 3.5 | -7.3 | 1.8 |
| 4. Of which actual social contributions | 2.4 | 8.6 | 11.1 | 19.3 | 19.2 | 14.5 | 8.9 | 7.7 | 11.2 | 10.6 | 11.5 | 10.9 | 2.7 | 0.7 | 1.8 |
| 5. Other current revenue | 10.7 | 4.3 | 9.1 | 4.2 | 13.0 | 9.3 | 9.2 | 5.8 | 10.0 | 4.3 | 11.8 | 9.6 | 12.1 | 1.5 | -1.5 |
| 6. Total current revenue | 10.9 | 12.5 | 12.0 | 14.7 | 15.0 | 6.1 | 7.9 | 8.8 | 11.5 | 9.7 | 13.9 | 4.9 | -8.6 | -12.3 | -2.7 |
| 7. Government consumption expenditure | 5.6 | 11.0 | 9.7 | 11.6 | 16.0 | 18.1 | 14.4 | 8.1 | 8.9 | 8.4 | 10.3 | 10.8 | 6.0 | -2.5 | 2.5 |
| 8. Of which compensation of employees | 5.3 | 9.4 | 7.4 | 10.8 | 13.4 | 16.6 | 16.3 | 11.2 | 8.9 | 9.6 | 10.0 | 8.8 | 6.2 | -2.7 | -1.0 |
| 9. Collective consumption | 6.5 | 9.6 | 12.3 | 5.1 | 13.4 | 13.5 | 12.5 | 4.7 | 7.0 | 5.8 | 14.0 | 10.4 | 5.4 | 2.5 | 3.0 |
| 10. Social transfers in kind | 5.0 | 12.0 | 8.1 | 16.0 | 17.6 | 20.9 | 15.5 | 9.9 | 9.9 | 9.8 | 8.5 | 11.0 | 6.3 | -5.1 | 2.3 |
| 11. Social transfers other than in kind | 6.0 | 7.6 | 6.3 | 2.0 | 6.2 | 18.8 | 18.1 | 7.5 | 11.0 | 9.9 | 13.0 | 10.6 | 14.3 | 15.5 | 5.4 |
| 12. Interest | -6.0 | 5.3 | -6.6 | -19.9 | 2.2 | -15.2 | 1.1 | -2.8 | -3.5 | -0.6 | -6.8 | 15.7 | 8.9 | 89.4 | 37.3 |
| 13. Subsidies | 13.3 | 16.5 | -4.0 | 13.3 | 3.1 | 36.6 | -24.1 | 3.8 | -6.2 | 14.7 | -14.2 | 21.2 | -5.0 | -0.3 | 2.7 |
| 14. Other current expenditure 1) | 0.3 | -0.3 | -0.1 | -0.1 | -0.2 | 0.0 | 0.1 | 0.2 | 0.1 | 0.1 | -0.1 | 0.0 | 0.3 | 0.1 | -0.1 |
| 15. Total current expenditure | 5.5 | 8.7 | 6.6 | 5.4 | 10.9 | 15.8 | 13.6 | 8.0 | 8.7 | 9.0 | 9.5 | 10.6 | 8.6 | 6.0 | 4.8 |
| 16. Gross saving 1) | 1.8 | 1.1 | 1.5 | 2.5 | 0.9 | -2.7 | -1.6 | 0.3 | 0.9 | 0.2 | 1.4 | -1.7 | -5.6 | -6.9 | -3.1 |
| 17. Capital transfers received | 1.2 | 24.3 | 0.9 | 20.6 | 4.7 | -8.0 | 14.3 | 5.3 | -3.7 | 11.7 | 26.2 | -9.1 | 1.0 | 45.8 | -18.2 |
| 18. Total revenue | 10.4 | 13.0 | 11.5 | 15.0 | 14.5 | 5.5 | 8.1 | 8.7 | 11.0 | 9.7 | 14.3 | 4.4 | -8.3 | -10.4 | -3.6 |
| 19. Gross fixed capital formation | 16.3 | 20.0 | 23.0 | 33.2 | 32.4 | 36.4 | 10.7 | -7.2 | 2.1 | 7.0 | 18.0 | 25.1 | 19.9 | -26.9 | 0.9 |
| 20. Other capital expenditure 1) | -0.4 | -0.1 | -0.2 | 1.8 | -1.7 | 0.1 | -0.3 | 0.1 | 0.0 | 0.0 | 0.0 | 0.3 | 0.8 | -0.2 | 0.0 |
| 21. Total expenditure | 5.2 | 9.4 | 7.5 | 14.0 | 7.2 | 18.4 | 12.1 | 6.3 | 7.8 | 8.8 | 10.4 | 12.9 | 11.7 | 0.4 | 4.3 |
| 22. Tax burden | 10.6 | 13.1 | 13.2 | 15.7 | 15.0 | 5.1 | 6.5 | 9.2 | 11.3 | 10.5 | 14.4 | 4.3 | -10.8 | -12.6 | -3.0 |
| 23. Net lending (+) or net borrowing (-) 1) | 1.9 | 1.2 | 1.2 | 0.3 | 2.1 | -3.9 | -1.2 | 0.8 | 1.0 | 0.3 | 1.3 | -2.8 | -7.3 | -4.9 | -3.6 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|
| 1. Net borrowing (% of GDP) 1) | 2.8 | 2.1 | -2.4 | -2.7 | -4.8 | -0.9 | 0.4 | -0.4 | -1.4 | -1.7 | -3.0 | -0.2 | 7.1 | 12.0 | 15.6 |
| 2. Interest payments (% of GDP) | 7.8 | 5.3 | 3.3 | 2.3 | 2.0 | 1.5 | 1.4 | 1.3 | 1.1 | 1.0 | 0.9 | 1.0 | 1.1 | 2.3 | 3.2 |
| 3. Implicit interest rate 2) | : | 6.7 | 6.0 | 5.0 | 4.9 | 4.6 | 4.4 | 4.2 | 3.9 | 3.9 | 3.6 | 4.1 | 4.2 | 4.7 | 5.1 |
| 4. Nominal GDP growth rate | 7.3 | 13.0 | 15.6 | 15.2 | 15.8 | 11.6 | 11.3 | 7.1 | 6.8 | 8.9 | 9.3 | 7.5 | -2.6 | -10.1 | -2.9 |

(% of GDP)

Budgetary constraint based on the deficit

| | | | | | | | | | | | | | | | |
|---------------------------------------|-----|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 5. Deficit (net borrowing) 1) | 2.8 | 2.1 | -2.4 | -2.7 | -4.8 | -0.9 | 0.4 | -0.4 | -1.4 | -1.7 | -3.0 | -0.2 | 7.1 | 12.0 | 15.6 |
| 6. Contribution of nominal GDP growth | : | -10.2 | -8.6 | -7.0 | -6.6 | -3.9 | -3.6 | -2.1 | -2.0 | -2.4 | -2.3 | -1.7 | 0.7 | 4.9 | 1.8 |
| 7. Stock-flow adjustment 3) | : | 0.6 | 0.3 | 4.7 | 0.9 | 2.5 | 0.0 | 1.4 | 1.8 | 2.1 | 2.8 | 2.0 | 10.5 | 1.0 | 1.0 |

Budgetary constraint based on the primary deficit

| | | | | | | | | | | | | | | | |
|------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|-----|------|
| 8. Primary deficit 4) | -5.0 | -3.2 | -5.7 | -5.0 | -6.8 | -2.4 | -1.0 | -1.7 | -2.5 | -2.7 | -3.9 | -1.1 | 6.1 | 9.8 | 12.5 |
| 9. Snow-ball effect | : | -4.9 | -5.3 | -4.7 | -4.6 | -2.4 | -2.2 | -0.9 | -0.8 | -1.3 | -1.5 | -0.8 | 1.7 | 7.1 | 5.0 |
| 10. Stock-flow adjustment 3) | : | 0.6 | 0.3 | 4.7 | 0.9 | 2.5 | 0.0 | 1.4 | 1.8 | 2.1 | 2.8 | 2.0 | 10.5 | 1.0 | 1.0 |

(% of GDP)

| | | | | | | | | | | | | | | | |
|---------------------------------------|------|------|-------|------|-------|------|------|------|------|------|------|------|------|------|------|
| 11. Change in gross debt 5) | : | -7.6 | -10.7 | -4.9 | -10.4 | -2.2 | -3.3 | -1.1 | -1.6 | -2.0 | -2.6 | 0.0 | 18.3 | 18.0 | 18.5 |
| 12. Level of gross debt (end of year) | 93.2 | 81.1 | 53.1 | 48.1 | 37.7 | 35.5 | 32.2 | 31.1 | 29.4 | 27.5 | 24.9 | 25.0 | 43.2 | 61.2 | 79.7 |

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

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

3) Line 7 = line 10.

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

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

Table 4A

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

| Greece | | (Mrd EURO-GRD) | | | | | | | | | | | | | | |
|--|------|----------------|------|------|------|------|------|------|-------|-------|------|------|-------|-------|-------|--|
| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | |
| 1. Taxes on production and imports | 5.1 | 10.8 | 15.2 | 17.0 | 18.5 | 19.4 | 20.2 | 20.8 | 21.6 | 22.8 | 25.5 | 27.8 | 30.0 | 31.2 | 31.8 | |
| 2. Current taxes on income and wealth | 2.2 | 5.9 | 10.0 | 11.1 | 13.2 | 12.5 | 13.4 | 13.5 | 14.8 | 16.6 | 16.8 | 18.0 | 18.8 | 19.8 | 19.1 | |
| 3. Social contributions | 4.6 | 10.0 | 14.3 | 15.4 | 17.0 | 18.4 | 21.3 | 23.7 | 24.7 | 26.1 | 28.0 | 31.8 | 33.9 | 34.9 | 35.5 | |
| 4. Of which actual social contributions | 3.5 | 8.4 | 12.2 | 12.8 | 14.3 | 15.5 | 18.1 | 20.2 | 20.7 | 21.9 | 23.5 | 26.6 | 28.0 | 29.0 | 29.5 | |
| 5. Other current revenue | 1.3 | 4.6 | 5.6 | 5.7 | 6.0 | 7.3 | 6.2 | 6.4 | 6.4 | 6.7 | 7.9 | 8.5 | 9.4 | 8.4 | 8.6 | |
| 6. Total current revenue | 13.1 | 31.4 | 45.2 | 49.3 | 54.6 | 57.7 | 61.1 | 64.3 | 67.5 | 72.1 | 78.3 | 86.0 | 92.1 | 94.3 | 95.1 | |
| 7. Government consumption expenditure | 5.9 | 12.3 | 16.2 | 18.3 | 24.3 | 25.4 | 28.7 | 29.4 | 31.7 | 33.1 | 34.3 | 38.2 | 40.0 | 41.5 | 43.0 | |
| 8. Of which compensation of employees | 4.9 | 9.0 | 12.3 | 13.2 | 14.3 | 15.2 | 17.3 | 18.5 | 21.2 | 22.3 | 23.3 | 25.2 | 27.2 | 29.0 | 29.5 | |
| 9. Collective consumption | 4.0 | 7.6 | 9.7 | 11.6 | 16.2 | 17.0 | 19.2 | 18.5 | 19.8 | 19.4 | 19.6 | 21.9 | 22.9 | 24.7 | 25.6 | |
| 10. Social transfers in kind | 1.9 | 4.7 | 6.6 | 6.8 | 8.1 | 8.4 | 9.4 | 10.9 | 11.9 | 13.7 | 14.7 | 16.3 | 17.2 | 16.8 | 17.4 | |
| 11. Social transfers other than in kind | 5.7 | 12.1 | 16.7 | 17.8 | 20.2 | 22.5 | 24.2 | 27.3 | 28.9 | 31.8 | 35.2 | 39.4 | 44.6 | 46.9 | 47.7 | |
| 12. Interest | 3.9 | 10.2 | 9.8 | 9.4 | 10.0 | 9.5 | 8.6 | 8.5 | 9.2 | 8.7 | 8.7 | 9.3 | 10.6 | 11.4 | 12.1 | |
| 13. Subsidies | 0.5 | 0.3 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | |
| 14. Other current expenditure | 0.7 | 2.0 | 2.6 | 2.7 | 0.2 | 0.3 | 0.4 | 1.6 | 2.7 | 2.5 | 2.5 | 3.2 | 2.5 | 1.9 | 1.7 | |
| 15. Total current expenditure | 16.7 | 36.9 | 45.5 | 48.5 | 54.8 | 57.9 | 62.1 | 67.0 | 72.7 | 76.3 | 80.9 | 90.4 | 98.0 | 102.1 | 104.8 | |
| 16. Gross saving | -3.6 | -5.5 | -0.3 | 0.8 | -0.2 | -0.2 | -1.0 | -2.7 | -5.2 | -4.1 | -2.7 | -4.3 | -5.9 | -7.8 | -9.7 | |
| 17. Capital transfers received | 0.4 | 1.3 | 2.6 | 2.6 | 3.9 | 2.1 | 1.9 | 2.9 | 3.1 | 3.1 | 5.2 | 5.4 | 4.8 | 4.5 | 4.5 | |
| 18. Total revenue | 13.5 | 32.7 | 47.8 | 51.9 | 58.5 | 59.8 | 63.0 | 67.3 | 70.6 | 75.2 | 83.5 | 91.4 | 96.9 | 98.8 | 99.7 | |
| 19. Gross fixed capital formation | 1.1 | 2.5 | 3.8 | 3.9 | 5.0 | 5.2 | 5.3 | 6.2 | 6.8 | 5.7 | 6.5 | 6.8 | 7.2 | 7.3 | 7.2 | |
| 20. Other capital expenditure | 1.9 | 1.4 | 3.1 | 3.3 | 3.8 | 3.3 | 3.1 | 3.8 | 5.0 | 3.3 | 2.0 | 2.6 | 4.0 | 2.0 | 2.1 | |
| 21. Total expenditure | 19.6 | 40.8 | 52.3 | 55.8 | 63.6 | 66.4 | 70.5 | 77.0 | 84.5 | 85.3 | 89.5 | 99.7 | 109.1 | 111.4 | 114.0 | |
| 22. Tax burden | 11.2 | 26.1 | 38.4 | 42.0 | 47.1 | 48.7 | 52.7 | 55.3 | 58.0 | 62.2 | 66.8 | 73.1 | 76.3 | 79.4 | 79.8 | |
| 23. Net lending (+) or net borrowing (-) | -6.1 | -8.1 | -4.5 | -3.9 | -5.0 | -6.5 | -7.5 | -9.7 | -13.9 | -10.1 | -6.0 | -8.3 | -12.2 | -12.6 | -14.4 | |

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 11.8 | 12.4 | 13.1 | 13.8 | 13.6 | 13.3 | 12.9 | 12.1 | 11.6 | 11.5 | 12.0 | 12.2 | 12.3 | 12.7 | 12.6 |
| 2. Current taxes on income and wealth | 5.0 | 6.8 | 8.7 | 9.0 | 9.7 | 8.6 | 8.6 | 7.9 | 8.0 | 8.4 | 7.9 | 7.9 | 7.7 | 8.1 | 7.6 |
| 3. Social contributions | 10.6 | 11.5 | 12.4 | 12.5 | 12.5 | 12.6 | 13.6 | 13.8 | 13.3 | 13.2 | 13.2 | 13.9 | 14.0 | 14.2 | 14.1 |
| 4. Of which actual social contributions | 8.2 | 9.6 | 10.5 | 10.4 | 10.5 | 10.6 | 11.6 | 11.8 | 11.1 | 11.1 | 11.0 | 11.7 | 11.5 | 11.8 | 11.7 |
| 5. Other current revenue | 3.1 | 5.2 | 4.8 | 4.6 | 4.4 | 5.0 | 4.0 | 3.7 | 3.4 | 3.4 | 3.7 | 3.7 | 3.9 | 3.4 | 3.4 |
| 6. Total current revenue | 30.5 | 35.9 | 39.0 | 39.9 | 40.1 | 39.4 | 39.0 | 37.5 | 36.3 | 36.5 | 36.7 | 37.7 | 37.9 | 38.4 | 37.7 |
| 7. Government consumption expenditure | 13.7 | 14.0 | 14.0 | 14.9 | 17.8 | 17.4 | 18.3 | 17.2 | 17.1 | 16.7 | 16.1 | 16.7 | 16.5 | 16.9 | 17.0 |
| 8. Of which compensation of employees | 11.4 | 10.3 | 10.6 | 10.7 | 10.5 | 10.4 | 11.1 | 10.8 | 11.4 | 11.3 | 10.9 | 11.0 | 11.2 | 11.8 | 11.7 |
| 9. Collective consumption | 9.3 | 8.6 | 8.3 | 9.4 | 11.9 | 11.6 | 12.3 | 10.8 | 10.7 | 9.8 | 9.2 | 9.6 | 9.4 | 10.0 | 10.1 |
| 10. Social transfers in kind | 4.4 | 5.4 | 5.7 | 5.5 | 5.9 | 5.8 | 6.0 | 6.3 | 6.4 | 6.9 | 6.9 | 7.2 | 7.1 | 6.8 | 6.9 |
| 11. Social transfers other than in kind | 13.3 | 13.8 | 14.4 | 14.4 | 14.8 | 15.4 | 15.4 | 15.9 | 15.5 | 16.1 | 16.5 | 17.3 | 18.4 | 19.1 | 18.9 |
| 12. Interest | 9.1 | 11.6 | 8.5 | 7.6 | 7.3 | 6.5 | 5.5 | 4.9 | 4.9 | 4.4 | 4.1 | 4.1 | 4.4 | 4.6 | 4.8 |
| 13. Subsidies | 1.1 | 0.4 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 14. Other current expenditure | 1.7 | 2.3 | 2.3 | 2.2 | 0.1 | 0.2 | 0.3 | 0.9 | 1.5 | 1.2 | 1.2 | 1.4 | 1.0 | 0.8 | 0.7 |
| 15. Total current expenditure | 39.0 | 42.1 | 39.3 | 39.3 | 40.2 | 39.5 | 39.7 | 39.1 | 39.1 | 38.6 | 38.0 | 39.6 | 40.3 | 41.5 | 41.5 |
| 16. Gross saving | -8.5 | -6.2 | -0.3 | 0.6 | -0.1 | -0.1 | -0.6 | -1.5 | -2.8 | -2.1 | -1.2 | -1.9 | -2.4 | -3.2 | -3.8 |
| 17. Capital transfers received | 0.9 | 1.4 | 2.2 | 2.1 | 2.9 | 1.5 | 1.2 | 1.7 | 1.7 | 1.6 | 2.4 | 2.4 | 2.0 | 1.8 | 1.8 |
| 18. Total revenue | 31.5 | 37.3 | 41.2 | 42.1 | 43.0 | 40.9 | 40.3 | 39.3 | 38.0 | 38.1 | 39.1 | 40.1 | 39.9 | 40.2 | 39.5 |
| 19. Gross fixed capital formation | 2.5 | 2.9 | 3.2 | 3.2 | 3.6 | 3.6 | 3.4 | 3.6 | 3.7 | 2.9 | 3.0 | 3.0 | 2.9 | 3.0 | 2.8 |
| 20. Other capital expenditure | 4.4 | 1.6 | 2.6 | 2.7 | 2.8 | 2.2 | 2.0 | 2.2 | 2.7 | 1.7 | 0.9 | 1.1 | 1.6 | 0.8 | 0.8 |
| 21. Total expenditure | 45.8 | 46.6 | 45.1 | 45.2 | 46.6 | 45.3 | 45.0 | 44.9 | 45.5 | 43.1 | 42.0 | 43.7 | 44.9 | 45.3 | 45.2 |
| 22. Tax burden | 26.2 | 29.8 | 33.2 | 34.0 | 34.6 | 33.2 | 33.7 | 32.3 | 31.2 | 31.5 | 31.3 | 32.0 | 31.4 | 32.3 | 31.6 |
| 23. Net lending (+) or net borrowing (-) | -14.3 | -9.3 | -3.9 | -3.1 | -3.7 | -4.5 | -4.8 | -5.7 | -7.5 | -5.1 | -2.8 | -3.6 | -5.0 | -5.1 | -5.7 |

Table 4C

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

Greece

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|------|------|------|-------|-------|------|------|-------|------|------|-------|-------|------|
| 1. Taxes on production and imports | 13.3 | 12.9 | 9.7 | 12.1 | 8.6 | 4.9 | 3.9 | 3.0 | 4.2 | 5.2 | 12.2 | 8.7 | 8.1 | 4.0 | 1.9 |
| 2. Current taxes on income and wealth | 5.3 | 21.1 | 32.7 | 10.8 | 18.2 | -4.8 | 7.1 | 0.6 | 9.8 | 11.8 | 1.5 | 6.8 | 4.5 | 5.5 | -3.4 |
| 3. Social contributions | 12.8 | 14.0 | 10.9 | 7.4 | 10.3 | 8.3 | 15.8 | 11.3 | 4.0 | 5.8 | 7.4 | 13.4 | 6.7 | 2.8 | 1.8 |
| 4. Of which actual social contributions | 13.4 | 14.1 | 12.2 | 5.5 | 11.5 | 8.5 | 16.9 | 11.3 | 2.4 | 6.0 | 7.1 | 13.3 | 5.4 | 3.5 | 1.7 |
| 5. Other current revenue | 6.8 | 19.5 | -4.1 | 2.1 | 4.0 | 23.3 | -15.0 | 2.1 | -0.1 | 5.3 | 17.7 | 7.7 | 10.9 | -10.8 | 3.0 |
| 6. Total current revenue | 10.7 | 15.7 | 12.4 | 9.1 | 10.8 | 5.6 | 6.0 | 5.3 | 4.9 | 6.9 | 8.5 | 9.9 | 7.1 | 2.4 | 0.8 |
| 7. Government consumption expenditure | 4.2 | 16.5 | 9.2 | 13.0 | 32.3 | 4.8 | 12.7 | 2.6 | 7.8 | 4.3 | 3.6 | 11.5 | 4.7 | 3.7 | 3.7 |
| 8. Of which compensation of employees | 4.3 | 19.7 | 9.1 | 7.7 | 7.8 | 6.4 | 14.0 | 6.9 | 14.6 | 5.2 | 4.4 | 8.1 | 8.1 | 6.6 | 1.9 |
| 9. Collective consumption | -0.7 | 16.5 | 10.7 | 19.9 | 39.5 | 5.0 | 13.3 | -3.7 | 7.0 | -2.4 | 1.2 | 11.6 | 4.6 | 8.0 | 3.7 |
| 10. Social transfers in kind | 12.0 | 16.4 | 7.1 | 2.9 | 19.9 | 4.3 | 11.4 | 15.5 | 9.2 | 15.6 | 6.9 | 11.4 | 5.0 | -2.1 | 3.7 |
| 11. Social transfers other than in kind | 12.0 | 12.0 | 10.0 | 7.1 | 13.0 | 11.6 | 7.5 | 13.0 | 5.6 | 10.2 | 10.8 | 11.7 | 13.3 | 5.2 | 1.6 |
| 12. Interest | 3.4 | -2.1 | -4.8 | -3.9 | 5.9 | -5.0 | -9.1 | -1.9 | 8.3 | -5.5 | 0.4 | 7.0 | 13.6 | 8.0 | 6.0 |
| 13. Subsidies | 23.2 | -64.3 | 2.1 | 42.3 | -9.4 | 1.6 | 5.1 | 16.1 | 0.8 | 7.1 | 7.8 | 3.2 | 4.2 | 1.6 | 3.0 |
| 14. Other current expenditure 1) | -0.1 | 0.0 | 0.1 | -0.1 | -2.1 | 0.1 | 0.1 | 0.6 | 0.5 | -0.2 | -0.1 | 0.2 | -0.4 | -0.2 | -0.1 |
| 15. Total current expenditure | 6.8 | 8.7 | 6.3 | 6.7 | 12.8 | 5.7 | 7.3 | 7.8 | 8.5 | 4.9 | 6.1 | 11.6 | 8.5 | 4.2 | 2.7 |
| 16. Gross saving 1) | 1.4 | 2.4 | 2.2 | 0.9 | -0.7 | 0.0 | -0.5 | -0.9 | -1.2 | 0.7 | 0.8 | -0.7 | -0.5 | -0.7 | -0.7 |
| 17. Capital transfers received | 49.8 | 12.2 | 21.4 | 1.8 | 49.4 | -45.5 | -10.5 | 53.6 | 4.8 | -0.4 | 68.1 | 4.5 | -11.2 | -7.0 | 1.9 |
| 18. Total revenue | 12.2 | 15.5 | 12.9 | 8.7 | 12.7 | 2.2 | 5.4 | 6.7 | 4.9 | 6.6 | 11.0 | 9.5 | 6.0 | 1.9 | 0.9 |
| 19. Gross fixed capital formation | 9.9 | 18.7 | 13.5 | 5.1 | 25.6 | 5.4 | 0.7 | 18.2 | 9.8 | -16.1 | 13.2 | 4.2 | 5.9 | 2.0 | -2.0 |
| 20. Other capital expenditure 1) | -0.5 | 1.4 | 0.1 | 0.0 | 0.1 | -0.6 | -0.2 | 0.2 | 0.5 | -1.0 | -0.7 | 0.2 | 0.5 | -0.8 | 0.0 |
| 21. Total expenditure | 5.9 | 12.9 | 7.3 | 6.7 | 13.9 | 4.4 | 6.3 | 9.3 | 9.7 | 0.9 | 4.9 | 11.5 | 9.5 | 2.1 | 2.4 |
| 22. Tax burden | 11.0 | 15.0 | 15.4 | 9.3 | 12.1 | 3.3 | 8.3 | 4.9 | 4.8 | 7.3 | 7.3 | 9.5 | 4.4 | 4.1 | 0.5 |
| 23. Net lending (+) or net borrowing (-) 1) | 2.5 | 0.8 | 2.1 | 0.8 | -0.6 | -0.8 | -0.3 | -0.9 | -1.8 | 2.4 | 2.3 | -0.8 | -1.4 | -0.1 | -0.6 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 14.3 | 9.3 | 3.9 | 3.1 | 3.7 | 4.5 | 4.8 | 5.7 | 7.5 | 5.1 | 2.8 | 3.6 | 5.0 | 5.1 | 5.7 |
| 2. Interest payments (% of GDP) | 9.1 | 11.6 | 8.5 | 7.6 | 7.3 | 6.5 | 5.5 | 4.9 | 4.9 | 4.4 | 4.1 | 4.1 | 4.4 | 4.6 | 4.8 |
| 3. Implicit interest rate 2) | : | 13.2 | 8.9 | 7.9 | 7.9 | 6.8 | 5.7 | 5.3 | 5.5 | 4.7 | 4.5 | 4.6 | 4.9 | 4.8 | 4.8 |
| 4. Nominal GDP growth rate | 20.7 | 12.1 | 8.8 | 6.5 | 10.4 | 7.4 | 7.0 | 9.4 | 8.4 | 6.3 | 7.9 | 7.0 | 6.5 | 1.1 | 2.7 |

(% of GDP)

Budgetary constraint based on the deficit

| | | | | | | | | | | | | | | | |
|---------------------------------------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 5. Deficit (net borrowing) 1) | 14.3 | 9.3 | 3.9 | 3.1 | 3.7 | 4.5 | 4.8 | 5.7 | 7.5 | 5.1 | 2.8 | 3.6 | 5.0 | 5.1 | 5.7 |
| 6. Contribution of nominal GDP growth | : | -10.6 | -8.4 | -6.3 | -9.6 | -7.1 | -6.7 | -8.8 | -7.6 | -5.9 | -7.2 | -6.3 | -5.8 | -1.1 | -2.7 |
| 7. Stock-flow adjustment 3) | : | 2.1 | 3.0 | 3.1 | 5.3 | 3.7 | 0.5 | -0.5 | 0.8 | 1.1 | 1.4 | 1.6 | 3.5 | 1.8 | 1.6 |

Budgetary constraint based on the primary deficit

| | | | | | | | | | | | | | | | |
|------------------------------|-----|------|------|------|------|------|------|------|------|------|------|------|------|-----|-----|
| 8. Primary deficit 4) | 5.2 | -2.4 | -4.6 | -4.5 | -3.6 | -2.0 | -0.7 | 0.7 | 2.6 | 0.7 | -1.3 | -0.5 | 0.7 | 0.5 | 0.9 |
| 9. Snow-ball effect | : | 1.0 | 0.1 | 1.4 | -2.3 | -0.6 | -1.2 | -3.8 | -2.7 | -1.5 | -3.1 | -2.2 | -1.4 | 3.6 | 2.1 |
| 10. Stock-flow adjustment 3) | : | 2.1 | 3.0 | 3.1 | 5.3 | 3.7 | 0.5 | -0.5 | 0.8 | 1.1 | 1.4 | 1.6 | 3.5 | 1.8 | 1.6 |

(% of GDP)

| | | | | | | | | | | | | | | | |
|---------------------------------------|------|------|-------|-------|-------|-------|-------|------|------|------|------|------|------|-------|-------|
| 11. Change in gross debt 5) | : | 0.7 | -1.5 | -0.1 | -0.7 | 1.1 | -1.5 | -3.6 | 0.7 | 0.3 | -3.0 | -1.0 | 2.8 | 5.8 | 4.6 |
| 12. Level of gross debt (end of year) | 72.6 | 99.2 | 102.6 | 102.5 | 101.8 | 102.9 | 101.5 | 97.8 | 98.6 | 98.8 | 95.9 | 94.8 | 97.6 | 103.4 | 108.0 |

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1. Taxes on production and imports | 47.5 | 52.0 | 58.8 | 66.3 | 71.6 | 74.9 | 81.7 | 89.9 | 99.9 | 111.0 | 121.4 | 122.8 | 107.5 | 101.0 | 108.1 |
| 2. Current taxes on income and wealth | 47.7 | 51.7 | 53.7 | 57.8 | 64.0 | 68.2 | 76.1 | 78.8 | 85.5 | 99.1 | 114.8 | 135.8 | 117.6 | 111.4 | 115.5 |
| 3. Social contributions | 61.2 | 64.7 | 68.8 | 74.0 | 81.1 | 88.4 | 94.5 | 101.8 | 109.1 | 117.4 | 127.1 | 136.6 | 142.6 | 139.6 | 139.1 |
| 4. Of which actual social contributions | 56.8 | 60.3 | 64.1 | 69.1 | 75.8 | 82.8 | 88.5 | 95.5 | 102.2 | 110.1 | 119.2 | 128.1 | 133.4 | 130.6 | 130.2 |
| 5. Other current revenue | 18.9 | 19.5 | 19.4 | 20.5 | 20.0 | 22.8 | 22.8 | 22.9 | 22.3 | 23.6 | 27.6 | 31.3 | 32.0 | 32.4 | 32.7 |
| 6. Total current revenue | 175.3 | 187.9 | 200.8 | 218.6 | 236.7 | 254.3 | 275.1 | 293.5 | 316.9 | 351.1 | 390.9 | 426.5 | 399.8 | 384.4 | 395.5 |
| 7. Government consumption expenditure | 85.2 | 88.0 | 93.4 | 99.6 | 108.4 | 116.2 | 125.4 | 135.9 | 149.8 | 163.7 | 177.5 | 192.0 | 209.3 | 227.0 | 245.2 |
| 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 | 98.3 | 107.1 | 116.7 | 126.0 | 136.1 |
| 9. Collective consumption | 36.5 | 38.0 | 40.0 | 42.2 | 46.3 | 50.3 | 53.2 | 57.8 | 63.0 | 67.9 | 74.0 | 79.9 | 86.8 | 93.4 | 97.5 |
| 10. Social transfers in kind | 48.7 | 50.1 | 53.4 | 57.5 | 62.1 | 65.9 | 72.2 | 78.1 | 86.7 | 95.9 | 103.5 | 112.1 | 122.4 | 133.6 | 147.8 |
| 11. Social transfers other than in kind | 63.8 | 65.7 | 67.5 | 70.3 | 75.5 | 79.8 | 86.2 | 91.5 | 98.6 | 105.5 | 112.7 | 122.1 | 134.8 | 150.8 | 166.4 |
| 12. Interest | 24.8 | 23.6 | 22.7 | 20.3 | 20.3 | 20.6 | 19.6 | 18.4 | 17.1 | 16.3 | 16.1 | 16.9 | 17.0 | 17.6 | 20.8 |
| 13. Subsidies | 4.5 | 4.4 | 6.0 | 6.8 | 7.1 | 6.9 | 7.7 | 8.2 | 8.3 | 9.2 | 9.8 | 11.1 | 11.6 | 12.5 | 11.9 |
| 14. Other current expenditure | 3.2 | 4.5 | 5.6 | 6.2 | 6.4 | 6.5 | 7.7 | 8.6 | 9.1 | 10.1 | 11.8 | 10.9 | 12.7 | 10.3 | 7.9 |
| 15. Total current expenditure | 181.5 | 186.3 | 195.1 | 203.3 | 217.6 | 230.1 | 246.6 | 262.6 | 282.8 | 304.7 | 328.0 | 353.0 | 385.5 | 418.2 | 452.3 |
| 16. Gross saving | -6.3 | 1.7 | 5.6 | 15.4 | 19.1 | 24.2 | 28.5 | 30.9 | 34.1 | 46.4 | 63.0 | 73.5 | 14.3 | -33.8 | -56.8 |
| 17. Capital transfers received | 6.5 | 4.8 | 3.4 | 4.3 | 3.5 | 4.2 | 5.0 | 5.4 | 7.2 | 7.0 | 6.8 | 4.6 | 1.6 | 8.1 | 8.2 |
| 18. Total revenue | 181.7 | 192.7 | 204.2 | 222.9 | 240.3 | 258.5 | 280.1 | 298.9 | 324.0 | 358.1 | 397.7 | 431.1 | 401.3 | 392.5 | 403.7 |
| 19. Gross fixed capital formation | 14.8 | 15.7 | 17.8 | 19.3 | 19.9 | 22.6 | 25.8 | 28.1 | 28.4 | 32.4 | 36.6 | 40.4 | 41.3 | 50.1 | 40.5 |
| 20. Other capital expenditure | 8.4 | 7.8 | 8.6 | 8.5 | 9.0 | 10.2 | 11.0 | 9.8 | 15.7 | 12.3 | 13.3 | 14.5 | 16.4 | 16.3 | 16.4 |
| 21. Total expenditure | 204.7 | 209.7 | 221.5 | 231.1 | 246.4 | 262.9 | 283.4 | 300.5 | 326.9 | 349.4 | 377.9 | 407.9 | 443.2 | 484.5 | 509.2 |
| 22. Tax burden | 156.6 | 167.3 | 178.1 | 194.8 | 213.7 | 227.9 | 247.3 | 265.5 | 290.1 | 323.6 | 358.7 | 389.7 | 359.7 | 343.5 | 354.3 |
| 23. Net lending (+) or net borrowing (-) | -23.0 | -17.0 | -17.4 | -8.3 | -6.2 | -4.4 | -3.3 | -1.6 | -2.9 | 8.8 | 19.8 | 23.3 | -41.9 | -92.0 | -105.5 |

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 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 10.0 | 10.3 | 10.9 | 11.4 | 11.4 | 11.0 | 11.2 | 11.5 | 11.9 | 12.2 | 12.4 | 11.7 | 9.8 | 9.4 | 10.0 |
| 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 | 10.7 | 10.4 | 10.7 |
| 3. Social contributions | 12.9 | 12.8 | 12.7 | 12.8 | 12.9 | 13.0 | 13.0 | 13.0 | 13.0 | 12.9 | 12.9 | 13.0 | 13.0 | 13.0 | 12.9 |
| 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 | 12.2 | 12.0 |
| 5. Other current revenue | 4.0 | 3.9 | 3.6 | 3.5 | 3.2 | 3.4 | 3.1 | 2.9 | 2.7 | 2.6 | 2.8 | 3.0 | 2.9 | 3.0 | 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 | 36.5 | 35.8 | 36.6 |
| 7. Government consumption expenditure | 18.0 | 17.5 | 17.3 | 17.2 | 17.2 | 17.1 | 17.2 | 17.4 | 17.8 | 18.0 | 18.1 | 18.3 | 19.1 | 21.2 | 22.7 |
| 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 | 10.7 | 11.7 | 12.6 |
| 9. Collective consumption | 7.7 | 7.5 | 7.4 | 7.3 | 7.3 | 7.4 | 7.3 | 7.4 | 7.5 | 7.5 | 7.5 | 7.6 | 7.9 | 8.7 | 9.0 |
| 10. Social transfers in kind | 10.3 | 9.9 | 9.9 | 9.9 | 9.9 | 9.7 | 9.9 | 10.0 | 10.3 | 10.6 | 10.5 | 10.7 | 11.2 | 12.5 | 13.7 |
| 11. Social transfers other than in kind | 13.5 | 13.0 | 12.5 | 12.1 | 12.0 | 11.7 | 11.8 | 11.7 | 11.7 | 11.6 | 11.5 | 11.6 | 12.3 | 14.1 | 15.4 |
| 12. Interest | 5.2 | 4.7 | 4.2 | 3.5 | 3.2 | 3.0 | 2.7 | 2.3 | 2.0 | 1.8 | 1.6 | 1.6 | 1.6 | 1.6 | 1.9 |
| 13. Subsidies | 1.0 | 0.9 | 1.1 | 1.2 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.2 | 1.1 |
| 14. Other current expenditure | 0.7 | 0.9 | 1.0 | 1.1 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.0 | 1.2 | 1.0 | 0.7 |
| 15. Total current expenditure | 38.3 | 37.0 | 36.2 | 35.0 | 34.5 | 33.8 | 33.8 | 33.5 | 33.6 | 33.5 | 33.4 | 33.6 | 35.2 | 39.0 | 41.8 |
| 16. Gross saving | -1.3 | 0.3 | 1.0 | 2.6 | 3.0 | 3.5 | 3.9 | 3.9 | 4.0 | 5.1 | 6.4 | 7.0 | 1.3 | -3.1 | -5.3 |
| 17. Capital transfers received | 1.4 | 1.0 | 0.6 | 0.7 | 0.6 | 0.6 | 0.7 | 0.7 | 0.9 | 0.8 | 0.7 | 0.4 | 0.1 | 0.8 | 0.8 |
| 18. Total revenue | 38.4 | 38.2 | 37.8 | 38.4 | 38.1 | 38.0 | 38.4 | 38.2 | 38.5 | 39.4 | 40.5 | 41.0 | 36.6 | 36.6 | 37.3 |
| 19. Gross fixed capital formation | 3.1 | 3.1 | 3.3 | 3.3 | 3.2 | 3.3 | 3.5 | 3.6 | 3.4 | 3.6 | 3.7 | 3.8 | 3.8 | 4.7 | 3.7 |
| 20. Other capital expenditure | 1.8 | 1.5 | 1.6 | 1.5 | 1.4 | 1.5 | 1.5 | 1.3 | 1.9 | 1.4 | 1.4 | 1.4 | 1.5 | 1.5 | 1.5 |
| 21. Total expenditure | 43.2 | 41.6 | 41.1 | 39.9 | 39.1 | 38.6 | 38.9 | 38.4 | 38.9 | 38.4 | 38.5 | 38.8 | 40.5 | 45.2 | 47.1 |
| 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 | 32.8 | 32.0 | 32.7 |
| 23. Net lending (+) or net borrowing (-) | -4.8 | -3.4 | -3.2 | -1.4 | -1.0 | -0.6 | -0.5 | -0.2 | -0.3 | 1.0 | 2.0 | 2.2 | -3.8 | -8.6 | -9.8 |

Table 5C

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

Spain

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|------|------|------|------|------|------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 6.6 | 9.3 | 13.2 | 12.8 | 7.9 | 4.7 | 9.0 | 10.1 | 11.1 | 11.1 | 9.4 | 1.1 | -12.4 | -6.1 | 7.0 |
| 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 | 15.9 | 18.3 | -13.4 | -5.3 | 3.7 |
| 3. Social contributions | 7.6 | 5.9 | 6.2 | 7.6 | 9.7 | 8.9 | 7.0 | 7.7 | 7.1 | 7.7 | 8.2 | 7.5 | 4.4 | -2.1 | -0.3 |
| 4. Of which actual social contributions | 7.7 | 6.2 | 6.3 | 7.7 | 9.8 | 9.2 | 6.9 | 7.8 | 7.0 | 7.7 | 8.3 | 7.4 | 4.2 | -2.1 | -0.3 |
| 5. Other current revenue | 6.1 | 3.2 | -0.5 | 5.3 | -2.1 | 13.8 | -0.1 | 0.5 | -2.5 | 5.6 | 17.1 | 13.5 | 2.3 | 1.2 | 0.9 |
| 6. Total current revenue | 7.1 | 7.2 | 6.8 | 8.9 | 8.3 | 7.4 | 8.2 | 6.7 | 8.0 | 10.8 | 11.3 | 9.1 | -6.3 | -3.8 | 2.9 |
| 7. Government consumption expenditure | 5.4 | 3.3 | 6.1 | 6.7 | 8.8 | 7.2 | 7.9 | 8.4 | 10.2 | 9.3 | 8.4 | 8.2 | 9.0 | 8.5 | 8.1 |
| 8. Of which compensation of employees | 5.8 | 2.9 | 5.1 | 5.9 | 6.6 | 6.2 | 6.1 | 8.0 | 7.5 | 7.6 | 8.0 | 9.0 | 9.0 | 8.0 | 8.0 |
| 9. Collective consumption | 3.9 | 3.9 | 5.5 | 5.3 | 9.8 | 8.8 | 5.8 | 8.6 | 9.1 | 7.6 | 9.1 | 8.0 | 8.6 | 7.5 | 4.4 |
| 10. Social transfers in kind | 6.6 | 2.9 | 6.5 | 7.7 | 8.1 | 6.1 | 9.6 | 8.2 | 11.0 | 10.6 | 7.9 | 8.3 | 9.2 | 9.1 | 10.6 |
| 11. Social transfers other than in kind | 5.0 | 3.0 | 2.8 | 4.3 | 7.3 | 5.8 | 8.0 | 6.2 | 7.7 | 7.0 | 6.9 | 8.3 | 10.4 | 11.8 | 10.4 |
| 12. Interest | 8.2 | -4.8 | -3.9 | -10.5 | 0.0 | 1.6 | -4.9 | -6.3 | -7.1 | -4.7 | -0.7 | 4.4 | 0.9 | 3.6 | 18.0 |
| 13. Subsidies | 3.1 | -1.6 | 35.8 | 13.6 | 4.3 | -2.6 | 10.6 | 6.5 | 1.4 | 10.5 | 6.9 | 13.5 | 4.5 | 7.8 | -4.9 |
| 14. Other current expenditure 1) | 0.0 | 0.2 | 0.1 | 0.0 | -0.1 | -0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | -0.2 | 0.1 | -0.2 | -0.2 |
| 15. Total current expenditure | 5.5 | 2.6 | 4.8 | 4.2 | 7.1 | 5.7 | 7.2 | 6.5 | 7.7 | 7.7 | 7.7 | 7.6 | 9.2 | 8.5 | 8.2 |
| 16. Gross saving 1) | 0.5 | 1.6 | 0.7 | 1.6 | 0.4 | 0.5 | 0.4 | 0.0 | 0.1 | 1.1 | 1.3 | 0.6 | -5.7 | -4.5 | -2.1 |
| 17. Capital transfers received | 6.2 | -25.5 | -29.4 | 25.3 | -17.5 | 20.4 | 18.3 | 7.5 | 33.4 | -1.9 | -3.7 | -32.2 | -65.9 | 413.9 | 2.2 |
| 18. Total revenue | 7.1 | 6.1 | 5.9 | 9.2 | 7.8 | 7.6 | 8.4 | 6.7 | 8.4 | 10.5 | 11.1 | 8.4 | -6.9 | -2.2 | 2.9 |
| 19. Gross fixed capital formation | -11.4 | 6.1 | 13.5 | 8.6 | 2.7 | 13.6 | 14.5 | 8.6 | 1.3 | 13.8 | 13.1 | 10.3 | 2.4 | 21.1 | -19.0 |
| 20. Other capital expenditure 1) | -0.5 | -0.2 | 0.0 | -0.1 | -0.1 | 0.1 | 0.0 | -0.3 | 0.6 | -0.5 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| 21. Total expenditure | 3.0 | 2.4 | 5.6 | 4.3 | 6.6 | 6.7 | 7.8 | 6.0 | 8.8 | 6.9 | 8.2 | 7.9 | 8.7 | 9.3 | 5.1 |
| 22. Tax burden | 7.1 | 6.8 | 6.5 | 9.4 | 9.7 | 6.6 | 8.5 | 7.4 | 9.3 | 11.5 | 10.9 | 8.6 | -7.7 | -4.5 | 3.1 |
| 23. Net lending (+) or net borrowing (-) 1) | 1.6 | 1.5 | 0.2 | 1.8 | 0.4 | 0.3 | 0.2 | 0.2 | -0.1 | 1.3 | 1.1 | 0.2 | -6.0 | -4.8 | -1.2 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | : | 6.5 | 3.2 | 1.4 | 1.0 | 0.6 | 0.5 | 0.2 | 0.3 | -1.0 | -2.0 | -2.2 | 3.8 | 8.6 | 9.8 |
| 2. Interest payments (% of GDP) | : | 5.1 | 4.2 | 3.5 | 3.2 | 3.0 | 2.7 | 2.3 | 2.0 | 1.8 | 1.6 | 1.6 | 1.6 | 1.6 | 1.9 |
| 3. Implicit interest rate 2) | : | 9.2 | 6.9 | 6.0 | 5.7 | 5.5 | 5.2 | 4.8 | 4.5 | 4.2 | 4.1 | 4.3 | 4.5 | 4.1 | 3.8 |
| 4. Nominal GDP growth rate | | 11.4 | 7.8 | 7.1 | 7.5 | 8.0 | 7.1 | 7.4 | 7.4 | 8.1 | 8.1 | 7.0 | 4.2 | -2.1 | 0.9 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | : | 6.5 | 3.2 | 1.4 | 1.0 | 0.6 | 0.5 | 0.2 | 0.3 | -1.0 | -2.0 | -2.2 | 3.8 | 8.6 | 9.8 |
| 6. Contribution of nominal GDP growth | : | -4.3 | -4.3 | -4.4 | -4.9 | -4.4 | -3.7 | -3.6 | -3.4 | -3.4 | -3.2 | -2.6 | -1.5 | 0.8 | -0.4 |
| 7. Stock-flow adjustment 3) | : | 0.7 | -1.0 | 1.3 | 1.7 | 0.0 | 0.3 | -0.4 | 0.5 | 1.3 | 1.9 | 1.4 | 0.9 | 1.9 | 2.1 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | : | 1.4 | -1.0 | -2.1 | -2.2 | -2.4 | -2.2 | -2.1 | -1.7 | -2.8 | -3.7 | -3.8 | 2.3 | 6.9 | 7.8 |
| 9. Snow-ball effect | : | 0.8 | -0.1 | -0.9 | -1.7 | -1.4 | -1.0 | -1.3 | -1.3 | -1.7 | -1.6 | -1.0 | 0.1 | 2.5 | 1.5 |
| 10. Stock-flow adjustment 3) | : | 0.7 | -1.0 | 1.3 | 1.7 | 0.0 | 0.3 | -0.4 | 0.5 | 1.3 | 1.9 | 1.4 | 0.9 | 1.9 | 2.1 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 2.9 | -2.1 | -1.7 | -2.3 | -3.8 | -3.0 | -3.8 | -2.6 | -3.2 | -3.4 | -3.4 | 3.3 | 11.4 | 11.5 |
| 12. Level of gross debt (end of year) | | 42.6 | 62.7 | 63.2 | 61.5 | 59.2 | 55.5 | 52.5 | 48.7 | 46.2 | 43.0 | 39.6 | 36.2 | 39.5 | 62.3 |

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 66 | 115 | 149 | 182 | 219 | 221 | 231 | 239 | 254 | 266 | 276 | 285 | 288 | 282 | 289 |
| 2. Current taxes on income and wealth | 33 | 59 | 81 | 96 | 173 | 182 | 175 | 174 | 184 | 195 | 212 | 216 | 223 | 212 | 216 |
| 3. Social contributions | 85 | 151 | 207 | 243 | 258 | 268 | 278 | 290 | 299 | 312 | 328 | 340 | 350 | 348 | 349 |
| 4. Of which actual social contributions | 77 | 138 | 191 | 222 | 232 | 241 | 250 | 261 | 269 | 281 | 296 | 307 | 315 | 312 | 312 |
| 5. Other current revenue | 19 | 38 | 49 | 62 | 68 | 74 | 75 | 72 | 77 | 81 | 87 | 92 | 96 | 95 | 98 |
| 6. Total current revenue | 203 | 362 | 486 | 583 | 718 | 745 | 760 | 775 | 814 | 853 | 902 | 934 | 957 | 937 | 951 |
| 7. Government consumption expenditure | 95 | 172 | 224 | 283 | 330 | 341 | 362 | 378 | 394 | 409 | 422 | 437 | 449 | 462 | 473 |
| 8. Of which compensation of employees | 57 | 101 | 127 | 162 | 192 | 199 | 208 | 216 | 221 | 228 | 234 | 242 | 248 | 253 | 257 |
| 9. Collective consumption | 38 | 70 | 88 | 107 | 124 | 126 | 130 | 133 | 139 | 143 | 147 | 152 | 155 | 161 | 164 |
| 10. Social transfers in kind | 57 | 102 | 136 | 176 | 206 | 216 | 232 | 245 | 255 | 266 | 275 | 285 | 294 | 302 | 309 |
| 11. Social transfers other than in kind | 68 | 129 | 169 | 214 | 247 | 255 | 269 | 280 | 292 | 305 | 318 | 330 | 343 | 363 | 371 |
| 12. Interest | 5 | 19 | 28 | 41 | 42 | 46 | 45 | 45 | 45 | 45 | 46 | 51 | 54 | 54 | 59 |
| 13. Subsidies | 9 | 18 | 18 | 19 | 21 | 23 | 26 | 26 | 25 | 24 | 26 | 27 | 27 | 29 | 28 |
| 14. Other current expenditure | 8 | 17 | 23 | 36 | 47 | 49 | 54 | 59 | 60 | 65 | 66 | 67 | 74 | 74 | 72 |
| 15. Total current expenditure | 185 | 355 | 463 | 593 | 687 | 715 | 756 | 787 | 816 | 848 | 878 | 912 | 947 | 982 | 1005 |
| 16. Gross saving | 18 | 7 | 23 | -10 | 31 | 31 | 4 | -12 | -2 | 5 | 24 | 22 | 10 | -45 | -54 |
| 17. Capital transfers received | 0 | 0 | 0 | 2 | 5 | 3 | 6 | 8 | 9 | 17 | 8 | 6 | 5 | 5 | 5 |
| 18. Total revenue | 203 | 363 | 486 | 585 | 723 | 749 | 766 | 784 | 823 | 870 | 910 | 940 | 961 | 942 | 956 |
| 19. Gross fixed capital formation | 14 | 23 | 36 | 38 | 44 | 45 | 45 | 49 | 52 | 57 | 58 | 62 | 62 | 68 | 68 |
| 20. Other capital expenditure | 4 | 7 | 13 | 19 | 12 | 12 | 14 | 13 | 15 | 16 | 15 | 16 | 18 | 19 | 20 |
| 21. Total expenditure | 203 | 385 | 511 | 650 | 744 | 772 | 815 | 849 | 882 | 921 | 951 | 991 | 1027 | 1069 | 1093 |
| 22. Tax burden | 178 | 316 | 429 | 510 | 636 | 656 | 668 | 684 | 717 | 753 | 793 | 818 | 834 | 814 | 826 |
| 23. Net lending (+) or net borrowing (-) | 0 | -23 | -25 | -65 | -21 | -23 | -49 | -65 | -60 | -50 | -41 | -51 | -66 | -127 | -136 |

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 14.8 | 15.4 | 14.5 | 15.2 | 15.2 | 14.8 | 14.9 | 15.0 | 15.3 | 15.4 | 15.3 | 15.1 | 14.8 | 14.7 | 14.9 |
| 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 | 11.4 | 11.4 | 11.0 | 11.1 |
| 3. Social contributions | 19.1 | 20.3 | 20.0 | 20.3 | 17.9 | 17.9 | 18.0 | 18.2 | 18.0 | 18.1 | 18.2 | 18.0 | 17.9 | 18.1 | 18.0 |
| 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 | 16.2 | 16.1 | 16.2 | 16.1 |
| 5. Other current revenue | 4.3 | 5.1 | 4.7 | 5.2 | 4.7 | 4.9 | 4.9 | 4.5 | 4.6 | 4.7 | 4.8 | 4.8 | 4.9 | 5.0 | 5.0 |
| 6. Total current revenue | 45.6 | 48.7 | 47.0 | 48.8 | 49.8 | 49.8 | 49.1 | 48.6 | 49.0 | 49.4 | 50.0 | 49.3 | 49.0 | 48.8 | 49.1 |
| 7. Government consumption expenditure | 21.4 | 23.1 | 21.7 | 23.7 | 22.9 | 22.8 | 23.4 | 23.7 | 23.7 | 23.7 | 23.4 | 23.1 | 23.0 | 24.1 | 24.4 |
| 8. Of which compensation of employees | 12.8 | 13.5 | 12.3 | 13.6 | 13.3 | 13.3 | 13.5 | 13.5 | 13.3 | 13.2 | 13.0 | 12.8 | 12.7 | 13.2 | 13.3 |
| 9. Collective consumption | 8.6 | 9.4 | 8.6 | 9.0 | 8.6 | 8.4 | 8.4 | 8.3 | 8.4 | 8.3 | 8.1 | 8.0 | 8.0 | 8.4 | 8.5 |
| 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 | 15.2 | 15.1 | 15.1 | 15.7 | 15.9 |
| 11. Social transfers other than in kind | 15.2 | 17.3 | 16.4 | 17.9 | 17.1 | 17.1 | 17.3 | 17.5 | 17.6 | 17.7 | 17.6 | 17.4 | 17.6 | 18.9 | 19.1 |
| 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 | 2.8 | 3.1 |
| 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 | 1.5 | 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 | 3.6 | 3.5 | 3.8 | 3.8 | 3.7 |
| 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 | 48.2 | 48.5 | 51.1 | 51.8 |
| 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 | 0.5 | -2.4 | -2.8 |
| 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 | 0.2 | 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 | 50.4 | 49.6 | 49.3 | 49.0 | 49.3 |
| 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 | 3.5 | 3.5 |
| 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 | 0.9 | 0.9 | 1.0 | 1.0 |
| 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 | 52.3 | 52.7 | 55.6 | 56.4 |
| 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 | 43.2 | 42.7 | 42.4 | 42.6 |
| 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 | -2.3 | -2.7 | -3.4 | -6.6 | -7.0 |

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 | 2010 |
|--|--------|--------|-------|------|------|-------|------|------|------|------|-------|-------|-------|------|------|
| 1. Taxes on production and imports | 12.0 | 7.5 | 5.5 | 4.8 | 1.3 | 1.0 | 4.4 | 3.2 | 6.5 | 4.5 | 3.8 | 3.6 | 0.9 | -2.1 | 2.4 |
| 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 | 2.3 | 3.0 | -5.2 | 2.2 |
| 3. Social contributions | 16.1 | 7.0 | 6.0 | 3.0 | 4.0 | 3.9 | 3.8 | 4.3 | 3.1 | 4.4 | 5.2 | 3.6 | 2.9 | -0.6 | 0.2 |
| 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 | 5.5 | 3.6 | 2.6 | -0.9 | 0.0 |
| 5. Other current revenue | 19.3 | 11.7 | 5.7 | 7.5 | 8.3 | 9.0 | 1.9 | -4.0 | 5.7 | 5.3 | 7.9 | 5.6 | 4.2 | -0.3 | 2.3 |
| 6. Total current revenue | 15.7 | 7.4 | 6.1 | 4.1 | 4.0 | 3.8 | 2.0 | 2.0 | 5.0 | 4.8 | 5.8 | 3.5 | 2.5 | -2.1 | 1.5 |
| 7. Government consumption expenditure | 16.6 | 7.4 | 5.8 | 3.2 | 4.2 | 3.4 | 6.1 | 4.5 | 4.1 | 3.8 | 3.3 | 3.5 | 2.8 | 2.9 | 2.4 |
| 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 | 3.1 | 2.4 | 2.1 | 1.8 |
| 9. Collective consumption | 17.2 | 7.6 | 4.0 | 0.2 | 3.2 | 1.4 | 3.7 | 2.2 | 4.4 | 2.9 | 3.0 | 3.0 | 2.4 | 3.5 | 2.3 |
| 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 | 3.5 | 3.7 | 3.0 | 2.6 | 2.4 |
| 11. Social transfers other than in kind | 15.8 | 8.5 | 6.3 | 3.1 | 2.3 | 3.4 | 5.2 | 4.1 | 4.4 | 4.4 | 4.5 | 3.7 | 3.8 | 5.8 | 2.3 |
| 12. Interest | 21.7 | 16.1 | 14.4 | 7.2 | 1.6 | 8.9 | -0.1 | -1.4 | 1.3 | -0.3 | 1.2 | 10.2 | 7.4 | -0.3 | 9.8 |
| 13. Subsidies | 11.5 | 0.6 | 2.0 | 0.9 | 2.2 | 9.6 | 11.5 | -0.7 | -3.9 | -1.2 | 6.0 | 6.0 | -0.5 | 4.6 | -2.3 |
| 14. Other current expenditure 1) | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.0 | 0.2 | 0.2 | 0.0 | 0.1 | -0.1 | -0.1 | 0.2 | 0.1 | -0.1 |
| 15. Total current expenditure | 16.0 | 8.1 | 6.4 | 3.9 | 3.7 | 4.0 | 5.8 | 4.1 | 3.7 | 3.9 | 3.6 | 3.9 | 3.8 | 3.7 | 2.3 |
| 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 | -0.6 | -2.9 | -0.4 |
| 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 | -27.1 | -17.4 | 7.4 | 3.2 |
| 18. Total revenue | 16.2 | 7.9 | 5.6 | 4.0 | 4.1 | 3.6 | 2.3 | 2.3 | 5.0 | 5.8 | 4.6 | 3.2 | 2.3 | -2.0 | 1.5 |
| 19. Gross fixed capital formation | 17.1 | 12.4 | 5.6 | -3.6 | 10.8 | 1.4 | 0.6 | 8.1 | 5.3 | 10.4 | 1.5 | 7.8 | 0.2 | 8.5 | 0.0 |
| 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 | 0.0 | 0.1 | 0.1 | 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 | 3.3 | 4.2 | 3.7 | 4.0 | 2.3 |
| 22. Tax burden | 15.6 | 7.3 | 5.5 | 3.7 | 3.5 | 3.1 | 1.8 | 2.5 | 4.8 | 5.0 | 5.4 | 3.1 | 1.9 | -2.4 | 1.5 |
| 23. Net lending (+) or net borrowing (-) 1) | 0.1 | -0.3 | -0.6 | 0.0 | 0.3 | -0.1 | -1.6 | -1.0 | 0.5 | 0.7 | 0.6 | -0.4 | -0.7 | -3.2 | -0.4 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 2.4 | 5.5 | 2.6 | 1.8 | 1.5 | 1.5 | 3.1 | 4.1 | 3.6 | 2.9 | 2.3 | 2.7 | 3.4 | 6.6 | 7.0 |
| 2. Interest payments (% of GDP) | 2.7 | 3.5 | 3.3 | 3.0 | 2.9 | 3.0 | 2.9 | 2.8 | 2.7 | 2.6 | 2.5 | 2.7 | 2.8 | 2.8 | 3.1 |
| 3. Implicit interest rate 2) | 8.3 | 7.3 | 5.9 | 5.2 | 5.2 | 5.5 | 5.3 | 4.9 | 4.5 | 4.2 | 4.0 | 4.4 | 4.5 | 4.1 | 3.9 |
| 4. Nominal GDP growth rate | 5.4 | 3.5 | 4.4 | 3.3 | 5.4 | 3.9 | 3.4 | 3.0 | 4.1 | 4.0 | 4.7 | 4.9 | 3.0 | -1.6 | 1.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 2.4 | 5.5 | 2.6 | 1.8 | 1.5 | 1.5 | 3.1 | 4.1 | 3.6 | 2.9 | 2.3 | 2.7 | 3.4 | 6.6 | 7.0 |
| 6. Contribution of nominal GDP growth | -1.7 | -1.6 | -2.5 | -1.9 | -3.0 | -2.1 | -1.9 | -1.7 | -2.5 | -2.5 | -3.0 | -3.0 | -1.9 | 1.1 | -0.8 |
| 7. Stock-flow adjustment 3) | 0.5 | 2.3 | 0.1 | -0.5 | 0.1 | 0.1 | 0.7 | 1.7 | 0.8 | 1.0 | -2.0 | 0.4 | 2.7 | 4.0 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -0.2 | 2.0 | -0.7 | -1.2 | -1.4 | -1.5 | 0.2 | 1.3 | 0.9 | 0.3 | -0.3 | 0.0 | 0.6 | 3.8 | 4.0 |
| 9. Snow-ball effect | 0.9 | 1.8 | 0.8 | 1.1 | -0.1 | 0.9 | 1.0 | 1.1 | 0.3 | 0.1 | -0.4 | -0.3 | 0.9 | 3.9 | 2.3 |
| 10. Stock-flow adjustment 3) | 0.5 | 2.3 | 0.1 | -0.5 | 0.1 | 0.1 | 0.7 | 1.7 | 0.8 | 1.0 | -2.0 | 0.4 | 2.7 | 4.0 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 1.2 | 6.1 | 0.1 | -0.6 | -1.5 | -0.5 | 1.9 | 4.1 | 2.0 | 1.5 | -2.7 | 0.1 | 4.2 | 11.7 | 6.3 |
| 12. Level of gross debt (end of year) | 35.2 | 55.5 | 59.4 | 58.8 | 57.3 | 56.9 | 58.8 | 62.9 | 64.9 | 66.4 | 63.7 | 63.8 | 68.0 | 79.7 | 86.0 |

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

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

3) Line 7 = line 10.

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

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

Table 7A

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

Italy

(Mrd EURO-ITL)

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 16.7 | 37.8 | 72.8 | 111.6 | 175.0 | 177.0 | 185.2 | 186.8 | 195.5 | 202.7 | 220.3 | 227.2 | 215.5 | 211.4 | 214.1 |
| 2. Current taxes on income and wealth | 18.9 | 52.3 | 97.1 | 137.0 | 171.8 | 184.0 | 179.6 | 178.7 | 185.4 | 189.8 | 213.9 | 233.2 | 241.4 | 237.5 | 235.9 |
| 3. Social contributions | 28.0 | 58.1 | 98.5 | 136.1 | 148.0 | 153.8 | 161.3 | 168.8 | 176.0 | 183.4 | 189.7 | 205.3 | 214.7 | 212.5 | 214.8 |
| 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 | 201.3 | 210.9 | 208.7 | 210.9 |
| 5. Other current revenue | 4.7 | 11.5 | 20.9 | 34.5 | 39.8 | 42.6 | 43.1 | 41.4 | 45.8 | 43.6 | 45.7 | 46.8 | 48.3 | 49.6 | 51.1 |
| 6. Total current revenue | 68.3 | 159.7 | 289.2 | 419.3 | 534.7 | 557.4 | 569.1 | 575.6 | 602.6 | 619.6 | 669.5 | 712.5 | 720.0 | 711.0 | 715.9 |
| 7. Government consumption expenditure | 34.4 | 80.3 | 141.2 | 170.2 | 219.7 | 236.9 | 248.8 | 262.9 | 276.2 | 290.8 | 299.3 | 304.4 | 318.1 | 324.6 | 329.4 |
| 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 | 163.2 | 164.1 | 171.2 | 174.4 | 176.8 |
| 9. Collective consumption | : | : | 56.9 | 71.9 | 90.8 | 96.7 | 102.0 | 110.1 | 116.2 | 120.9 | 122.3 | 123.9 | 129.2 | 131.7 | 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 | 180.4 | 188.9 | 192.9 | 195.8 |
| 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 | 252.2 | 264.5 | 278.0 | 293.1 | 298.0 |
| 12. Interest | 9.0 | 36.2 | 70.7 | 109.8 | 75.6 | 78.8 | 71.5 | 68.4 | 65.8 | 66.1 | 68.6 | 77.2 | 80.9 | 71.3 | 75.0 |
| 13. Subsidies | 5.4 | 10.8 | 12.8 | 13.5 | 14.1 | 15.2 | 14.5 | 14.2 | 14.3 | 12.9 | 13.1 | 14.9 | 14.2 | 14.3 | 14.4 |
| 14. Other current expenditure | 0.1 | 1.2 | 3.9 | 7.1 | 14.1 | 14.2 | 16.0 | 16.7 | 17.4 | 16.5 | 15.6 | 16.4 | 16.3 | 17.1 | 17.5 |
| 15. Total current expenditure | 73.9 | 192.1 | 334.0 | 454.9 | 518.9 | 547.3 | 564.9 | 586.7 | 608.4 | 628.6 | 648.7 | 677.4 | 707.5 | 720.5 | 734.5 |
| 16. Gross saving | -5.6 | -32.4 | -44.8 | -35.6 | 15.8 | 10.1 | 4.2 | -11.1 | -5.8 | -9.0 | 20.9 | 35.1 | 12.5 | -9.5 | -18.6 |
| 17. Capital transfers received | 0.5 | 1.2 | 1.6 | 7.9 | 5.0 | 3.5 | 5.7 | 22.3 | 12.2 | 6.3 | 4.4 | 4.6 | 3.6 | 5.2 | 6.4 |
| 18. Total revenue | 68.8 | 160.9 | 290.8 | 427.3 | 539.7 | 560.9 | 574.7 | 597.9 | 614.8 | 625.9 | 673.9 | 717.1 | 723.5 | 716.2 | 722.2 |
| 19. Gross fixed capital formation | 6.0 | 14.7 | 22.3 | 19.5 | 27.7 | 29.6 | 22.5 | 32.8 | 33.4 | 33.7 | 34.7 | 36.0 | 35.0 | 37.8 | 36.9 |
| 20. Other capital expenditure | 3.0 | 7.4 | 14.7 | 23.1 | 3.1 | 22.4 | 24.5 | 25.0 | 21.6 | 25.0 | 39.9 | 26.9 | 24.1 | 26.3 | 25.0 |
| 21. Total expenditure | 83.0 | 214.1 | 371.0 | 497.5 | 549.7 | 599.4 | 611.8 | 644.5 | 663.4 | 687.3 | 723.2 | 740.3 | 766.5 | 784.6 | 796.4 |
| 22. Tax burden | 62.4 | 144.6 | 263.4 | 380.1 | 497.9 | 518.4 | 529.9 | 552.5 | 565.3 | 578.2 | 624.5 | 666.3 | 673.4 | 663.0 | 666.4 |
| 23. Net lending (+) or net borrowing (-) | -14.2 | -53.2 | -80.2 | -70.2 | -10.0 | -38.5 | -37.1 | -46.6 | -48.6 | -61.4 | -49.3 | -23.2 | -43.0 | -68.4 | -74.2 |

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|-------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 8.2 | 8.8 | 10.4 | 11.8 | 14.7 | 14.2 | 14.3 | 14.0 | 14.0 | 14.2 | 14.8 | 14.7 | 13.7 | 13.8 | 13.7 |
| 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 | 15.1 | 15.4 | 15.5 | 15.1 |
| 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 | 13.7 | 13.9 | 13.8 |
| 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 | 12.5 | 13.0 | 13.4 | 13.6 | 13.5 |
| 5. Other current revenue | 2.3 | 2.7 | 3.0 | 3.6 | 3.3 | 3.4 | 3.3 | 3.1 | 3.3 | 3.0 | 3.1 | 3.0 | 3.1 | 3.2 | 3.3 |
| 6. Total current revenue | 33.6 | 37.2 | 41.2 | 44.3 | 44.9 | 44.6 | 43.9 | 43.1 | 43.3 | 43.3 | 45.1 | 46.1 | 45.8 | 46.4 | 45.9 |
| 7. Government consumption expenditure | 16.9 | 18.7 | 20.1 | 18.0 | 18.4 | 19.0 | 19.2 | 19.7 | 19.9 | 20.3 | 20.1 | 19.7 | 20.2 | 21.2 | 21.1 |
| 8. Of which compensation of employees | 10.7 | 11.4 | 12.2 | 11.0 | 10.4 | 10.5 | 10.6 | 10.8 | 10.8 | 11.0 | 11.0 | 10.6 | 10.9 | 11.4 | 11.3 |
| 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 | 8.6 | 8.6 |
| 10. Social transfers in kind | : | : | 12.0 | 10.4 | 10.8 | 11.2 | 11.3 | 11.4 | 11.5 | 11.9 | 11.9 | 11.7 | 12.0 | 12.6 | 12.6 |
| 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 | 17.1 | 17.7 | 19.1 | 19.1 |
| 12. Interest | 4.4 | 8.4 | 10.1 | 11.6 | 6.3 | 6.3 | 5.5 | 5.1 | 4.7 | 4.6 | 4.6 | 5.0 | 5.1 | 4.7 | 4.8 |
| 13. Subsidies | 2.6 | 2.5 | 1.8 | 1.4 | 1.2 | 1.2 | 1.1 | 1.1 | 1.0 | 0.9 | 0.9 | 1.0 | 0.9 | 0.9 | 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 | 1.0 | 1.1 | 1.0 | 1.1 | 1.1 |
| 15. Total current expenditure | 36.3 | 44.7 | 47.6 | 48.0 | 43.6 | 43.8 | 43.6 | 43.9 | 43.7 | 44.0 | 43.7 | 43.8 | 45.0 | 47.0 | 47.1 |
| 16. Gross saving | -2.7 | -7.5 | -6.4 | -3.8 | 1.3 | 0.8 | 0.3 | -0.8 | -0.4 | -0.6 | 1.4 | 2.3 | 0.8 | -0.6 | -1.2 |
| 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 | 0.2 | 0.3 | 0.4 |
| 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 | 46.4 | 46.0 | 46.7 | 46.3 |
| 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 | 2.3 | 2.3 | 2.2 | 2.5 | 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 | 2.7 | 1.7 | 1.5 | 1.7 | 1.6 |
| 21. Total expenditure | 40.8 | 49.8 | 52.9 | 52.5 | 46.2 | 48.0 | 47.2 | 48.3 | 47.7 | 48.1 | 48.7 | 47.9 | 48.8 | 51.2 | 51.1 |
| 22. Tax burden | 30.7 | 33.7 | 37.6 | 40.1 | 41.8 | 41.5 | 40.9 | 41.4 | 40.6 | 40.4 | 42.0 | 43.1 | 42.8 | 43.3 | 42.8 |
| 23. Net lending (+) or net borrowing (-) | -7.0 | -12.4 | -11.4 | -7.4 | -0.8 | -3.1 | -2.9 | -3.5 | -3.5 | -4.3 | -3.3 | -1.5 | -2.7 | -4.5 | -4.8 |

Table 7C

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

Italy

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

| | 1985 | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|-------|-------|------|
| 1. Taxes on production and imports | 8.6 | 14.7 | 10.7 | 28.7 | 1.7 | 4.6 | 1.1 | 4.6 | 0.9 | 4.7 | 3.7 | 8.7 | 3.1 | -5.1 | -1.9 | 1.3 |
| 2. Current taxes on income and wealth | 13.6 | 13.2 | 7.0 | -6.0 | 7.9 | 2.2 | 7.1 | -2.4 | -0.5 | 3.7 | 2.4 | 12.7 | 9.1 | 3.5 | -1.6 | -0.7 |
| 3. Social contributions | 12.7 | 14.8 | 6.3 | -12.5 | 2.5 | 4.9 | 3.9 | 4.8 | 4.7 | 4.3 | 4.2 | 3.4 | 8.2 | 4.6 | -1.0 | 1.1 |
| 4. Of which actual social contributions | 12.6 | 14.5 | 7.2 | -12.8 | 2.7 | 5.0 | 4.0 | 5.1 | 4.7 | 4.5 | 4.4 | 3.4 | 8.2 | 4.7 | -1.0 | 1.1 |
| 5. Other current revenue | 16.9 | 19.5 | 17.4 | 1.2 | 6.1 | -2.5 | 6.9 | 1.0 | -4.0 | 10.8 | -4.9 | 4.8 | 2.5 | 3.2 | 2.7 | 3.0 |
| 6. Total current revenue | 12.3 | 14.5 | 8.5 | 1.5 | 4.2 | 3.3 | 4.2 | 2.1 | 1.2 | 4.7 | 2.8 | 8.1 | 6.4 | 1.1 | -1.2 | 0.7 |
| 7. Government consumption expenditure | 13.1 | 15.2 | 0.7 | 2.9 | 3.9 | 6.9 | 7.8 | 5.0 | 5.7 | 5.1 | 5.3 | 2.9 | 1.7 | 4.5 | 2.0 | 1.5 |
| 8. Of which compensation of employees | 10.6 | 16.7 | 2.0 | -3.9 | 2.7 | 4.5 | 5.9 | 4.5 | 5.2 | 3.5 | 4.5 | 4.3 | 0.5 | 4.3 | 1.9 | 1.4 |
| 9. Collective consumption | : | : | 1.7 | 3.2 | 4.6 | 5.3 | 6.5 | 5.5 | 7.9 | 5.6 | 4.0 | 1.1 | 1.3 | 4.2 | 1.9 | 1.5 |
| 10. Social transfers in kind | : | : | -0.1 | 2.7 | 3.5 | 8.1 | 8.7 | 4.7 | 4.1 | 4.7 | 6.2 | 4.2 | 2.0 | 4.7 | 2.1 | 1.5 |
| 11. Social transfers other than in kind | 14.6 | 10.6 | 4.6 | 2.3 | 4.4 | 2.9 | 3.5 | 5.8 | 4.9 | 4.6 | 3.3 | 4.1 | 4.9 | 5.1 | 5.4 | 1.7 |
| 12. Interest | 12.8 | 21.7 | 10.1 | -11.5 | -13.8 | 1.6 | 4.2 | -9.2 | -4.4 | -3.8 | 0.5 | 3.8 | 12.6 | 4.8 | -11.8 | 5.2 |
| 13. Subsidies | 2.3 | -6.1 | -6.9 | 14.8 | -4.1 | 2.6 | 7.5 | -4.7 | -1.6 | 0.8 | -9.9 | 1.2 | 14.1 | -4.5 | 0.6 | 0.7 |
| 14. Other current expenditure 1) | 0.1 | -0.2 | -0.1 | 0.1 | 0.1 | -0.1 | 0.0 | 0.1 | 0.0 | 0.0 | -0.1 | -0.1 | 0.0 | 0.0 | 0.1 | 0.0 |
| 15. Total current expenditure | 13.2 | 13.3 | 3.8 | 0.4 | 1.0 | 4.1 | 5.5 | 3.2 | 3.9 | 3.7 | 3.3 | 3.2 | 4.4 | 4.4 | 1.8 | 1.9 |
| 16. Gross saving 1) | -0.4 | 0.3 | 2.2 | 0.5 | 1.4 | -0.4 | -0.5 | -0.5 | -1.2 | 0.4 | -0.2 | 2.0 | 0.9 | -1.5 | -1.4 | -0.6 |
| 17. Capital transfers received | -36.0 | -26.9 | 126.2 | -25.8 | -25.0 | -10.3 | -31.2 | 63.4 | 293.3 | -45.4 | -48.4 | -30.3 | 3.9 | -21.8 | 45.4 | 23.2 |
| 18. Total revenue | 11.6 | 14.2 | 9.6 | 1.0 | 3.8 | 3.2 | 3.9 | 2.5 | 4.0 | 2.8 | 1.8 | 7.7 | 6.4 | 0.9 | -1.0 | 0.8 |
| 19. Gross fixed capital formation | 15.9 | 11.6 | 2.3 | 12.0 | 6.3 | 3.2 | 6.9 | -24.2 | 45.9 | 2.0 | 0.9 | 2.9 | 3.7 | -2.8 | 8.2 | -2.4 |
| 20. Other capital expenditure 1) | 0.2 | 0.1 | 1.0 | 0.2 | 0.1 | -1.3 | 1.5 | 0.1 | 0.0 | -0.3 | 0.2 | 0.9 | -0.9 | -0.2 | 0.2 | -0.1 |
| 21. Total expenditure | 13.8 | 13.4 | 5.9 | 1.4 | 1.5 | 1.3 | 9.0 | 2.1 | 5.4 | 2.9 | 3.6 | 5.2 | 2.4 | 3.5 | 2.4 | 1.5 |
| 22. Tax burden | 11.0 | 13.6 | 9.2 | 1.0 | 3.3 | 3.9 | 4.1 | 2.2 | 4.2 | 2.3 | 2.3 | 8.0 | 6.7 | 1.1 | -1.6 | 0.5 |
| 23. Net lending (+) or net borrowing (-) 1) | -0.9 | 0.0 | 1.7 | -0.1 | 1.1 | 0.9 | -2.2 | 0.2 | -0.6 | 0.0 | -0.8 | 1.0 | 1.8 | -1.2 | -1.7 | -0.3 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Net borrowing (% of GDP) 1) | 11.4 | 7.4 | 2.8 | 1.7 | 0.8 | 3.1 | 2.9 | 3.5 | 3.5 | 4.3 | 3.3 | 1.5 | 2.7 | 4.5 | 4.8 |
| 2. Interest payments (% of GDP) | 10.1 | 11.6 | 7.9 | 6.6 | 6.3 | 6.3 | 5.5 | 5.1 | 4.7 | 4.6 | 4.6 | 5.0 | 5.1 | 4.7 | 4.8 |
| 3. Implicit interest rate 2) | 12.0 | 10.3 | 7.0 | 5.9 | 5.9 | 6.1 | 5.3 | 5.0 | 4.7 | 4.6 | 4.5 | 4.9 | 5.1 | 4.3 | 4.3 |
| 4. Nominal GDP growth rate | 10.6 | 7.9 | 4.1 | 3.3 | 5.7 | 4.8 | 3.7 | 3.1 | 4.2 | 2.7 | 3.9 | 4.0 | 1.8 | -2.5 | 1.7 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 11.4 | 7.4 | 2.8 | 1.7 | 0.8 | 3.1 | 2.9 | 3.5 | 3.5 | 4.3 | 3.3 | 1.5 | 2.7 | 4.5 | 4.8 |
| 6. Contribution of nominal GDP growth | -8.9 | -9.0 | -4.6 | -3.6 | -6.1 | -5.0 | -3.9 | -3.2 | -4.2 | -2.8 | -4.0 | -4.1 | -1.8 | 2.7 | -1.9 |
| 7. Stock-flow adjustment 3) | -0.9 | 1.2 | -1.3 | 0.7 | 0.7 | 1.6 | -2.1 | -1.6 | 0.2 | 0.5 | 1.3 | -0.4 | 1.4 | 0.0 | 0.2 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 1.4 | -4.2 | -5.1 | -4.9 | -5.5 | -3.2 | -2.7 | -1.6 | -1.2 | -0.3 | -1.3 | -3.5 | -2.4 | -0.2 | -0.1 |
| 9. Snow-ball effect | 1.2 | 2.6 | 3.3 | 3.0 | 0.2 | 1.3 | 1.6 | 1.9 | 0.5 | 1.9 | 0.6 | 0.9 | 3.3 | 7.4 | 2.9 |
| 10. Stock-flow adjustment 3) | -0.9 | 1.2 | -1.3 | 0.7 | 0.7 | 1.6 | -2.1 | -1.6 | 0.2 | 0.5 | 1.3 | -0.4 | 1.4 | 0.0 | 0.2 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 1.6 | -0.3 | -3.1 | -1.2 | -4.6 | -0.4 | -3.1 | -1.3 | -0.5 | 2.0 | 0.7 | -3.0 | 2.3 | 7.2 | 3.1 |
| 12. Level of gross debt (end of year) | 94.7 | 121.5 | 114.9 | 113.7 | 109.2 | 108.8 | 105.7 | 104.4 | 103.8 | 105.8 | 106.5 | 103.5 | 105.8 | 113.0 | 116.1 |

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 8A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Cyprus****(Mrd EURO-CYP)**

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|----------|----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1. Taxes on production and imports | : | : | 0.934 | 0.966 | 1.228 | 1.378 | 1.463 | 1.924 | 2.130 | 2.271 | 2.546 | 3.076 | 3.165 | 3.154 | 3.255 |
| 2. Current taxes on income and wealth | : | : | 0.820 | 0.964 | 1.081 | 1.183 | 1.222 | 1.125 | 1.013 | 1.244 | 1.555 | 2.181 | 2.221 | 2.039 | 2.105 |
| 3. Social contributions | : | : | 0.581 | 0.601 | 0.647 | 0.720 | 0.736 | 0.821 | 0.972 | 1.111 | 1.128 | 1.195 | 1.403 | 1.556 | 1.606 |
| 4. Of which actual social contributions | : | : | 0.581 | 0.601 | 0.647 | 0.720 | 0.736 | 0.821 | 0.972 | 1.111 | 1.128 | 1.195 | 1.403 | 1.556 | 1.606 |
| 5. Other current revenue | : | : | 0.412 | 0.407 | 0.464 | 0.531 | 0.510 | 0.651 | 0.687 | 0.780 | 0.858 | 0.768 | 0.808 | 0.839 | 0.847 |
| 6. Total current revenue | : | : | 2.747 | 2.938 | 3.419 | 3.811 | 3.931 | 4.521 | 4.802 | 5.406 | 6.087 | 7.220 | 7.597 | 7.588 | 7.812 |
| 7. Government consumption expenditure | : | : | 1.405 | 1.579 | 1.589 | 1.825 | 1.997 | 2.322 | 2.255 | 2.427 | 2.683 | 2.765 | 3.063 | 3.325 | 3.485 |
| 8. Of which compensation of employees | : | : | 1.142 | 1.227 | 1.337 | 1.405 | 1.512 | 1.825 | 1.874 | 1.982 | 2.129 | 2.259 | 2.422 | 2.612 | 2.705 |
| 9. Collective consumption | : | : | 0.764 | 0.860 | 0.854 | 1.020 | 1.103 | 1.284 | 1.221 | 1.351 | 1.469 | 1.543 | 1.710 | 1.856 | 1.945 |
| 10. Social transfers in kind | : | : | 0.641 | 0.718 | 0.735 | 0.805 | 0.893 | 1.039 | 1.034 | 1.077 | 1.214 | 1.221 | 1.353 | 1.469 | 1.539 |
| 11. Social transfers other than in kind | : | : | 0.735 | 0.803 | 0.886 | 0.978 | 1.122 | 1.327 | 1.513 | 1.705 | 1.758 | 1.805 | 2.121 | 2.326 | 2.492 |
| 12. Interest | : | : | 0.259 | 0.275 | 0.331 | 0.357 | 0.348 | 0.401 | 0.417 | 0.473 | 0.470 | 0.480 | 0.484 | 0.412 | 0.406 |
| 13. Subsidies | : | : | 0.096 | 0.066 | 0.134 | 0.149 | 0.115 | 0.140 | 0.142 | 0.095 | 0.077 | 0.065 | 0.070 | 0.072 | 0.074 |
| 14. Other current expenditure | : | : | 0.321 | 0.324 | 0.372 | 0.387 | 0.447 | 0.631 | 0.557 | 0.683 | 0.743 | 0.997 | 1.117 | 1.176 | 1.188 |
| 15. Total current expenditure | : | : | 2.815 | 3.047 | 3.312 | 3.694 | 4.029 | 4.821 | 4.884 | 5.383 | 5.731 | 6.112 | 6.856 | 7.310 | 7.645 |
| 16. Gross saving | : | : | -0.068 | -0.109 | 0.108 | 0.117 | -0.098 | -0.300 | -0.082 | 0.023 | 0.357 | 1.108 | 0.741 | 0.279 | 0.167 |
| 17. Capital transfers received | : | : | 0.006 | 0.005 | 0.007 | 0.007 | 0.005 | 0.010 | 0.096 | 0.135 | 0.011 | 0.011 | 0.015 | 0.015 | 0.016 |
| 18. Total revenue | : | : | 2.753 | 2.943 | 3.427 | 3.818 | 3.936 | 4.531 | 4.898 | 5.541 | 6.099 | 7.231 | 7.611 | 7.603 | 7.828 |
| 19. Gross fixed capital formation | : | : | 0.242 | 0.222 | 0.290 | 0.310 | 0.327 | 0.394 | 0.508 | 0.421 | 0.431 | 0.461 | 0.505 | 0.539 | 0.556 |
| 20. Other capital expenditure | : | : | 0.045 | 0.066 | 0.054 | 0.050 | 0.063 | 0.079 | 0.022 | 0.063 | 0.109 | 0.121 | 0.093 | 0.098 | 0.102 |
| 21. Total expenditure | : | : | 3.102 | 3.334 | 3.655 | 4.055 | 4.419 | 5.294 | 5.414 | 5.866 | 6.271 | 6.694 | 7.454 | 7.947 | 8.303 |
| 22. Tax burden | : | : | 2.308 | 2.499 | 2.891 | 3.220 | 3.330 | 3.731 | 4.117 | 4.667 | 5.117 | 6.339 | 6.676 | 6.763 | 6.979 |
| 23. Net lending (+) or net borrowing (-) | : | : | -0.349 | -0.392 | -0.229 | -0.237 | -0.484 | -0.763 | -0.516 | -0.326 | -0.173 | 0.537 | 0.157 | -0.344 | -0.475 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | : | : | 11.1 | 10.7 | 12.4 | 13.0 | 13.3 | 16.4 | 16.8 | 16.9 | 17.6 | 19.7 | 18.7 | 17.6 | 17.6 |
| 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 | 13.1 | 11.4 | 11.4 |
| 3. Social contributions | : | : | 6.9 | 6.6 | 6.5 | 6.8 | 6.7 | 7.0 | 7.7 | 8.3 | 7.8 | 7.7 | 8.3 | 8.7 | 8.7 |
| 4. Of which actual social contributions | : | : | 6.9 | 6.6 | 6.5 | 6.8 | 6.7 | 7.0 | 7.7 | 8.3 | 7.8 | 7.7 | 8.3 | 8.7 | 8.7 |
| 5. Other current revenue | : | : | 4.9 | 4.5 | 4.7 | 5.0 | 4.6 | 5.5 | 5.4 | 5.8 | 5.9 | 4.9 | 4.8 | 4.7 | 4.6 |
| 6. Total current revenue | : | : | 32.5 | 32.4 | 34.6 | 35.9 | 35.8 | 38.4 | 37.9 | 40.2 | 42.2 | 46.3 | 44.8 | 42.4 | 42.3 |
| 7. Government consumption expenditure | : | : | 16.6 | 17.4 | 16.1 | 17.2 | 18.2 | 19.7 | 17.8 | 18.0 | 18.6 | 17.7 | 18.1 | 18.6 | 18.9 |
| 8. Of which compensation of employees | : | : | 13.5 | 13.5 | 13.5 | 13.2 | 13.8 | 15.5 | 14.8 | 14.7 | 14.7 | 14.5 | 14.3 | 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 | 9.9 | 10.1 | 10.4 | 10.5 |
| 10. Social transfers in kind | : | : | 7.6 | 7.9 | 7.4 | 7.6 | 8.1 | 8.8 | 8.2 | 8.0 | 8.4 | 7.8 | 8.0 | 8.2 | 8.3 |
| 11. Social transfers other than in kind | : | : | 8.7 | 8.9 | 9.0 | 9.2 | 10.2 | 11.3 | 12.0 | 12.7 | 12.2 | 11.6 | 12.5 | 13.0 | 13.5 |
| 12. Interest | : | : | 3.1 | 3.0 | 3.4 | 3.4 | 3.2 | 3.4 | 3.3 | 3.5 | 3.3 | 3.1 | 2.9 | 2.3 | 2.2 |
| 13. Subsidies | : | : | 1.1 | 0.7 | 1.4 | 1.4 | 1.0 | 1.2 | 1.1 | 0.7 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 |
| 14. Other current expenditure | : | : | 3.8 | 3.6 | 3.8 | 3.6 | 4.1 | 5.4 | 4.4 | 5.1 | 5.1 | 6.4 | 6.6 | 6.6 | 6.4 |
| 15. Total current expenditure | : | : | 33.3 | 33.6 | 33.5 | 34.8 | 36.7 | 41.0 | 38.6 | 40.0 | 39.7 | 39.2 | 40.4 | 40.9 | 41.4 |
| 16. Gross saving | : | : | -0.8 | -1.2 | 1.1 | 1.1 | -0.9 | -2.6 | -0.6 | 0.2 | 2.5 | 7.1 | 4.4 | 1.6 | 0.9 |
| 17. Capital transfers received | : | : | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.8 | 1.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 18. Total revenue | : | : | 32.6 | 32.5 | 34.7 | 35.9 | 35.8 | 38.5 | 38.7 | 41.2 | 42.2 | 46.4 | 44.9 | 42.5 | 42.4 |
| 19. Gross fixed capital formation | : | : | 2.9 | 2.5 | 2.9 | 2.9 | 3.0 | 3.4 | 4.0 | 3.1 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| 20. Other capital expenditure | : | : | 0.5 | 0.7 | 0.5 | 0.5 | 0.6 | 0.7 | 0.2 | 0.5 | 0.8 | 0.8 | 0.6 | 0.5 | 0.5 |
| 21. Total expenditure | : | : | 36.7 | 36.8 | 37.0 | 38.2 | 40.2 | 45.0 | 42.8 | 43.6 | 43.4 | 42.9 | 44.0 | 44.4 | 45.0 |
| 22. Tax burden | : | : | 27.3 | 27.6 | 29.3 | 30.3 | 30.3 | 31.7 | 32.5 | 34.7 | 35.4 | 40.6 | 39.4 | 37.8 | 37.8 |
| 23. Net lending (+) or net borrowing (-) | : | : | -4.1 | -4.3 | -2.3 | -2.2 | -4.4 | -6.5 | -4.1 | -2.4 | -1.2 | 3.4 | 0.9 | -1.9 | -2.6 |

Table 8C

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

Cyprus

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

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|-------|-------|------|-------|-------|-------|-------|-------|-------|------|-------|------|
| 1. Taxes on production and imports | : | : | 3.4 | 27.1 | 12.2 | 6.2 | 31.4 | 10.7 | 6.6 | 12.1 | 20.8 | 2.9 | -0.3 | 3.2 |
| 2. Current taxes on income and wealth | : | : | 17.6 | 12.1 | 9.4 | 3.4 | -8.0 | -10.0 | 22.9 | 25.0 | 40.2 | 1.8 | -8.2 | 3.2 |
| 3. Social contributions | : | : | 3.4 | 7.6 | 11.4 | 2.2 | 11.6 | 18.4 | 14.2 | 1.6 | 5.9 | 17.4 | 10.9 | 3.2 |
| 4. Of which actual social contributions | : | : | 3.4 | 7.6 | 11.4 | 2.2 | 11.6 | 18.4 | 14.2 | 1.6 | 5.9 | 17.4 | 10.9 | 3.2 |
| 5. Other current revenue | : | : | -1.3 | 14.0 | 14.6 | -4.0 | 27.8 | 5.4 | 13.6 | 10.0 | -10.5 | 5.2 | 3.8 | 1.0 |
| 6. Total current revenue | : | : | 6.9 | 16.4 | 11.5 | 3.1 | 15.0 | 6.2 | 12.6 | 12.6 | 18.6 | 5.2 | -0.1 | 2.9 |
| 7. Government consumption expenditure | : | : | 12.4 | 0.6 | 14.9 | 9.4 | 16.3 | -2.9 | 7.6 | 10.5 | 3.1 | 10.8 | 8.5 | 4.8 |
| 8. Of which compensation of employees | : | : | 7.4 | 9.0 | 5.1 | 7.6 | 20.7 | 2.7 | 5.8 | 7.4 | 6.1 | 7.2 | 7.8 | 3.5 |
| 9. Collective consumption | : | : | 12.6 | -0.7 | 19.4 | 8.2 | 16.3 | -4.9 | 10.6 | 8.7 | 5.1 | 10.8 | 8.5 | 4.8 |
| 10. Social transfers in kind | : | : | 12.1 | 2.3 | 9.6 | 11.0 | 16.3 | -0.4 | 4.1 | 12.8 | 0.6 | 10.8 | 8.5 | 4.8 |
| 11. Social transfers other than in kind | : | : | 9.2 | 10.4 | 10.4 | 14.8 | 18.2 | 14.0 | 12.7 | 3.1 | 2.7 | 17.5 | 9.6 | 7.2 |
| 12. Interest | : | : | 6.3 | 20.4 | 7.6 | -2.4 | 15.1 | 4.2 | 13.3 | -0.6 | 2.0 | 0.9 | -14.9 | -1.3 |
| 13. Subsidies | : | : | -31.0 | 102.6 | 11.1 | -22.7 | 22.1 | 1.0 | -33.4 | -18.8 | -14.7 | 7.0 | 2.4 | 3.2 |
| 14. Other current expenditure 1) | : | : | -0.2 | 0.2 | -0.1 | 0.4 | 1.3 | -1.0 | 0.7 | 0.1 | 1.2 | 0.2 | 0.0 | -0.1 |
| 15. Total current expenditure | : | : | 8.2 | 8.7 | 11.6 | 9.0 | 19.7 | 1.3 | 10.2 | 6.5 | 6.7 | 12.2 | 6.6 | 4.6 |
| 16. Gross saving 1) | : | : | -0.4 | 2.3 | 0.0 | -2.0 | -1.7 | 1.9 | 0.8 | 2.3 | 4.6 | -2.7 | -2.8 | -0.7 |
| 17. Capital transfers received | : | : | -22.6 | 52.1 | -8.2 | -32.8 | 117.8 | 881.6 | 40.0 | -91.7 | 1.8 | 29.8 | 1.2 | 4.8 |
| 18. Total revenue | : | : | 6.9 | 16.5 | 11.4 | 3.1 | 15.1 | 8.1 | 13.1 | 10.1 | 18.6 | 5.3 | -0.1 | 3.0 |
| 19. Gross fixed capital formation | : | : | -8.0 | 30.4 | 7.1 | 5.4 | 20.5 | 28.9 | -17.2 | 2.4 | 6.8 | 9.7 | 6.6 | 3.2 |
| 20. Other capital expenditure 1) | : | : | 0.2 | -0.2 | -0.1 | 0.1 | 0.1 | -0.5 | 0.3 | 0.3 | 0.0 | -0.2 | 0.0 | 0.0 |
| 21. Total expenditure | : | : | 7.5 | 9.6 | 10.9 | 9.0 | 19.8 | 2.3 | 8.4 | 6.9 | 6.7 | 11.4 | 6.6 | 4.5 |
| 22. Tax burden | : | : | 8.3 | 15.7 | 11.4 | 3.4 | 12.1 | 10.3 | 13.4 | 9.6 | 23.9 | 5.3 | -0.5 | 3.2 |
| 23. Net lending (+) or net borrowing (-) 1) | : | : | -0.2 | 2.0 | 0.1 | -2.2 | -2.1 | 2.4 | 1.7 | 1.2 | 4.6 | -2.5 | -2.8 | -0.7 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|------|
| 1. Net borrowing (% of GDP) 1) | : | : | 4.1 | 4.3 | 2.3 | 2.2 | 4.4 | 6.5 | 4.1 | 2.4 | 1.2 | -3.4 | -0.9 | 1.9 | 2.6 |
| 2. Interest payments (% of GDP) | : | : | 3.1 | 3.0 | 3.4 | 3.4 | 3.2 | 3.4 | 3.3 | 3.5 | 3.3 | 3.1 | 2.9 | 2.3 | 2.2 |
| 3. Implicit interest rate 2) | : | : | 6.1 | 5.6 | 6.2 | 6.1 | 5.4 | 5.6 | 5.1 | 5.3 | 5.1 | 5.1 | 5.2 | 4.9 | 4.8 |
| 4. Nominal GDP growth rate | 4.2 | 4.8 | 8.1 | 7.3 | 9.1 | 7.5 | 3.3 | 7.1 | 7.6 | 6.4 | 7.2 | 8.0 | 8.7 | 5.6 | 3.2 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | : | : | 4.1 | 4.3 | 2.3 | 2.2 | 4.4 | 6.5 | 4.1 | 2.4 | 1.2 | -3.4 | -0.9 | 1.9 | 2.6 |
| 6. Contribution of nominal GDP growth | : | -2.3 | -4.1 | -4.0 | -4.9 | -4.1 | -1.9 | -4.3 | -4.9 | -4.2 | -4.7 | -4.8 | -4.7 | -2.6 | -1.5 |
| 7. Stock-flow adjustment 3) | : | : | 4.0 | -0.1 | 2.7 | 3.8 | 1.5 | 2.1 | 2.0 | 0.7 | -1.0 | 3.0 | -4.6 | -1.0 | -0.7 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | : | : | 1.1 | 1.3 | -1.0 | -1.1 | 1.2 | 3.1 | 0.8 | -1.1 | -2.1 | -6.5 | -3.8 | -0.4 | 0.4 |
| 9. Snow-ball effect | : | : | -1.0 | -0.9 | -1.5 | -0.8 | 1.2 | -0.9 | -1.6 | -0.7 | -1.4 | -1.7 | -1.9 | -0.3 | 0.7 |
| 10. Stock-flow adjustment 3) | : | : | 4.0 | -0.1 | 2.7 | 3.8 | 1.5 | 2.1 | 2.0 | 0.7 | -1.0 | 3.0 | -4.6 | -1.0 | -0.7 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 4.2 | 4.0 | 0.3 | 0.2 | 1.9 | 3.9 | 4.3 | 1.3 | -1.1 | -4.4 | -5.3 | -10.2 | -1.7 | 0.4 |
| 12. Level of gross debt (end of year) | 50.2 | 54.4 | 58.4 | 58.7 | 58.8 | 60.7 | 64.6 | 68.9 | 70.2 | 69.1 | 64.6 | 59.4 | 49.1 | 47.5 | 47.9 |

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

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

3) Line 7 = line 10.

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

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

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 1.08 | 1.66 | 2.17 | 2.53 | 2.97 | 2.96 | 3.05 | 3.18 | 3.64 | 3.99 | 4.25 | 4.60 | 4.70 | 4.77 | 4.93 |
| 2. Current taxes on income and wealth | 1.55 | 2.31 | 2.79 | 2.94 | 3.29 | 3.42 | 3.66 | 3.77 | 3.57 | 4.12 | 4.42 | 4.89 | 5.27 | 4.63 | 4.70 |
| 3. Social contributions | 1.14 | 1.66 | 1.94 | 2.18 | 2.40 | 2.66 | 2.82 | 3.02 | 3.19 | 3.43 | 3.65 | 4.01 | 4.28 | 4.39 | 4.44 |
| 4. Of which actual social contributions | 1.01 | 1.49 | 1.78 | 2.01 | 2.23 | 2.48 | 2.62 | 2.79 | 2.96 | 3.18 | 3.38 | 3.71 | 3.96 | 4.07 | 4.11 |
| 5. Other current revenue | 0.63 | 0.70 | 0.78 | 0.77 | 0.89 | 0.90 | 0.90 | 0.89 | 0.92 | 0.96 | 1.16 | 1.31 | 1.52 | 1.60 | 1.67 |
| 6. Total current revenue | 4.40 | 6.33 | 7.69 | 8.43 | 9.55 | 9.95 | 10.42 | 10.85 | 11.32 | 12.50 | 13.48 | 14.80 | 15.77 | 15.39 | 15.74 |
| 7. Government consumption expenditure | 1.59 | 2.41 | 2.75 | 3.09 | 3.33 | 3.63 | 3.96 | 4.24 | 4.65 | 5.00 | 5.23 | 5.57 | 6.00 | 6.30 | 6.60 |
| 8. Of which compensation of employees | 0.92 | 1.28 | 1.49 | 1.56 | 1.66 | 1.78 | 1.94 | 2.07 | 2.22 | 2.38 | 2.51 | 2.65 | 2.89 | 2.99 | 3.14 |
| 9. Collective consumption | 0.67 | 1.02 | 1.13 | 1.23 | 1.38 | 1.47 | 1.64 | 1.74 | 1.85 | 2.00 | 2.03 | 2.14 | 2.30 | 2.43 | 2.49 |
| 10. Social transfers in kind | 0.92 | 1.38 | 1.62 | 1.85 | 1.95 | 2.17 | 2.32 | 2.51 | 2.80 | 3.01 | 3.19 | 3.43 | 3.70 | 3.88 | 4.11 |
| 11. Social transfers other than in kind | 1.33 | 2.16 | 2.49 | 2.68 | 2.87 | 3.13 | 3.49 | 3.88 | 4.04 | 4.37 | 4.57 | 4.76 | 5.27 | 5.66 | 5.95 |
| 12. Interest | 0.05 | 0.06 | 0.07 | 0.06 | 0.07 | 0.07 | 0.06 | 0.06 | 0.05 | 0.05 | 0.06 | 0.09 | 0.10 | 0.22 | 0.23 |
| 13. Subsidies | 0.23 | 0.24 | 0.31 | 0.28 | 0.34 | 0.35 | 0.37 | 0.40 | 0.45 | 0.50 | 0.52 | 0.55 | 0.59 | 0.63 | 0.65 |
| 14. Other current expenditure | 0.23 | 0.35 | 0.56 | 0.64 | 0.59 | 0.56 | 0.60 | 0.69 | 0.89 | 0.85 | 0.90 | 0.89 | 1.04 | 1.07 | 1.09 |
| 15. Total current expenditure | 3.43 | 5.21 | 6.19 | 6.75 | 7.20 | 7.74 | 8.48 | 9.27 | 10.07 | 10.77 | 11.28 | 11.85 | 13.01 | 13.89 | 14.52 |
| 16. Gross saving | 0.97 | 1.12 | 1.50 | 1.68 | 2.35 | 2.21 | 1.94 | 1.58 | 1.24 | 1.73 | 2.19 | 2.95 | 2.76 | 1.50 | 1.22 |
| 17. Capital transfers received | 0.01 | 0.03 | 0.05 | 0.04 | 0.03 | 0.04 | 0.04 | 0.06 | 0.07 | 0.07 | 0.07 | 0.07 | 0.10 | 0.10 | 0.10 |
| 18. Total revenue | 4.41 | 6.36 | 7.74 | 8.47 | 9.58 | 9.99 | 10.47 | 10.91 | 11.38 | 12.58 | 13.54 | 14.87 | 15.86 | 15.48 | 15.84 |
| 19. Gross fixed capital formation | 0.41 | 0.58 | 0.78 | 0.85 | 0.84 | 0.97 | 1.18 | 1.18 | 1.17 | 1.35 | 1.22 | 1.23 | 1.45 | 1.67 | 1.87 |
| 20. Other capital expenditure | 0.13 | 0.20 | 0.18 | 0.19 | 0.22 | -0.11 | 0.30 | 0.34 | 0.44 | 0.45 | 0.58 | 0.47 | 0.46 | 0.48 | 0.49 |
| 21. Total expenditure | 3.96 | 6.00 | 7.15 | 7.79 | 8.27 | 8.61 | 9.96 | 10.79 | 11.68 | 12.57 | 13.08 | 13.55 | 14.92 | 16.03 | 16.88 |
| 22. Tax burden | 3.75 | 5.61 | 6.87 | 7.62 | 8.62 | 8.96 | 9.43 | 9.86 | 10.25 | 11.36 | 12.16 | 13.34 | 13.86 | 13.52 | 13.80 |
| 23. Net lending (+) or net borrowing (-) | 0.45 | 0.37 | 0.59 | 0.68 | 1.31 | 1.38 | 0.50 | 0.12 | -0.30 | 0.01 | 0.46 | 1.32 | 0.94 | -0.55 | -1.04 |

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

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 10.3 | 11.0 | 12.5 | 12.7 | 13.5 | 13.1 | 12.7 | 12.3 | 13.2 | 13.2 | 12.5 | 12.6 | 12.8 | 13.1 | 13.4 |
| 2. Current taxes on income and wealth | 14.7 | 15.3 | 16.0 | 14.8 | 14.9 | 15.2 | 15.3 | 14.6 | 13.0 | 13.6 | 13.0 | 13.4 | 14.4 | 12.8 | 12.7 |
| 3. Social contributions | 10.9 | 11.0 | 11.2 | 11.0 | 10.9 | 11.8 | 11.8 | 11.7 | 11.6 | 11.4 | 10.8 | 11.0 | 11.7 | 12.1 | 12.0 |
| 4. Of which actual social contributions | 9.7 | 9.9 | 10.2 | 10.1 | 10.1 | 11.0 | 10.9 | 10.8 | 10.7 | 10.5 | 10.0 | 10.2 | 10.8 | 11.2 | 11.1 |
| 5. Other current revenue | 6.0 | 4.7 | 4.5 | 3.9 | 4.1 | 4.0 | 3.7 | 3.4 | 3.3 | 3.2 | 3.4 | 3.6 | 4.1 | 4.4 | 4.5 |
| 6. Total current revenue | 41.9 | 41.9 | 44.2 | 42.4 | 43.4 | 44.1 | 43.4 | 42.0 | 41.1 | 41.3 | 39.7 | 40.7 | 43.0 | 42.4 | 42.6 |
| 7. Government consumption expenditure | 15.1 | 15.9 | 15.8 | 15.5 | 15.1 | 16.1 | 16.5 | 16.4 | 16.9 | 16.5 | 15.4 | 15.3 | 16.4 | 17.4 | 17.9 |
| 8. Of which compensation of employees | 8.8 | 8.5 | 8.5 | 7.8 | 7.5 | 7.9 | 8.1 | 8.0 | 8.1 | 7.9 | 7.4 | 7.3 | 7.9 | 8.3 | 8.5 |
| 9. Collective consumption | 6.4 | 6.8 | 6.5 | 6.2 | 6.3 | 6.5 | 6.8 | 6.7 | 6.7 | 6.6 | 6.0 | 5.9 | 6.3 | 6.7 | 6.7 |
| 10. Social transfers in kind | 8.7 | 9.2 | 9.3 | 9.3 | 8.9 | 9.6 | 9.7 | 9.7 | 10.2 | 9.9 | 9.4 | 9.4 | 10.1 | 10.7 | 11.1 |
| 11. Social transfers other than in kind | 12.6 | 14.3 | 14.3 | 13.5 | 13.1 | 13.9 | 14.5 | 15.0 | 14.7 | 14.5 | 13.5 | 13.1 | 14.4 | 15.6 | 16.1 |
| 12. Interest | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.6 | 0.6 |
| 13. Subsidies | 2.2 | 1.6 | 1.8 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.7 | 1.5 | 1.5 | 1.6 | 1.7 | 1.8 |
| 14. Other current expenditure | 2.2 | 2.3 | 3.2 | 3.2 | 2.7 | 2.5 | 2.5 | 2.7 | 3.2 | 2.8 | 2.6 | 2.4 | 2.8 | 2.9 | 3.0 |
| 15. Total current expenditure | 32.6 | 34.5 | 35.5 | 34.0 | 32.7 | 34.3 | 35.4 | 35.9 | 36.6 | 35.6 | 33.3 | 32.6 | 35.5 | 38.3 | 39.3 |
| 16. Gross saving | 9.2 | 7.4 | 8.6 | 8.5 | 10.7 | 9.8 | 8.1 | 6.1 | 4.5 | 5.7 | 6.5 | 8.1 | 7.5 | 4.1 | 3.3 |
| 17. Capital transfers received | 0.1 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 |
| 18. Total revenue | 42.0 | 42.1 | 44.4 | 42.6 | 43.6 | 44.2 | 43.6 | 42.2 | 41.4 | 41.6 | 39.9 | 40.8 | 43.3 | 42.7 | 42.9 |
| 19. Gross fixed capital formation | 3.9 | 3.8 | 4.5 | 4.3 | 3.8 | 4.3 | 4.9 | 4.6 | 4.2 | 4.5 | 3.6 | 3.4 | 3.9 | 4.6 | 5.1 |
| 20. Other capital expenditure | 1.2 | 1.3 | 1.0 | 0.9 | 1.0 | -0.5 | 1.2 | 1.3 | 1.6 | 1.5 | 1.7 | 1.3 | 1.3 | 1.3 | 1.3 |
| 21. Total expenditure | 37.7 | 39.7 | 41.1 | 39.2 | 37.6 | 38.1 | 41.5 | 41.8 | 42.5 | 41.6 | 38.6 | 37.2 | 40.7 | 44.2 | 45.7 |
| 22. Tax burden | 35.7 | 37.1 | 39.4 | 38.3 | 39.2 | 39.7 | 39.3 | 38.2 | 37.3 | 37.6 | 35.9 | 36.6 | 37.8 | 37.3 | 37.4 |
| 23. Net lending (+) or net borrowing (-) | 4.3 | 2.4 | 3.4 | 3.4 | 6.0 | 6.1 | 2.1 | 0.5 | -1.1 | 0.0 | 1.4 | 3.6 | 2.6 | -1.5 | -2.8 |

Table 9C

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

Luxembourg

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|------|-------|------|------|-------|------|-------|------|-------|------|------|-------|------|
| 1. Taxes on production and imports | 5.9 | 12.6 | 9.7 | 16.5 | 17.1 | -0.1 | 2.8 | 4.4 | 14.5 | 9.5 | 6.5 | 8.1 | 2.4 | 1.3 | 3.5 |
| 2. Current taxes on income and wealth | 7.8 | 7.9 | 3.7 | 5.5 | 11.7 | 4.2 | 6.9 | 3.0 | -5.4 | 15.4 | 7.3 | 10.7 | 7.7 | -12.1 | 1.5 |
| 3. Social contributions | 4.0 | 5.7 | 6.8 | 12.4 | 10.0 | 10.9 | 5.8 | 6.9 | 5.8 | 7.6 | 6.3 | 9.7 | 6.8 | 2.7 | 1.0 |
| 4. Of which actual social contributions | 4.8 | 6.0 | 7.4 | 13.5 | 10.5 | 11.3 | 5.8 | 6.6 | 5.8 | 7.5 | 6.3 | 10.0 | 6.7 | 2.7 | 1.0 |
| 5. Other current revenue | -2.4 | 9.8 | 3.8 | -1.0 | 15.4 | 0.4 | -0.1 | -1.1 | 3.3 | 5.1 | 20.3 | 13.0 | 16.1 | 5.0 | 4.5 |
| 6. Total current revenue | 5.2 | 8.8 | 6.1 | 9.7 | 13.2 | 4.2 | 4.8 | 4.1 | 4.3 | 10.5 | 7.8 | 9.8 | 6.5 | -2.4 | 2.3 |
| 7. Government consumption expenditure | 7.5 | 5.7 | 0.6 | 12.1 | 7.8 | 9.2 | 8.9 | 7.2 | 9.6 | 7.6 | 4.5 | 6.5 | 7.8 | 5.1 | 4.7 |
| 8. Of which compensation of employees | 5.4 | 7.3 | 2.9 | 5.0 | 6.5 | 7.5 | 8.7 | 7.0 | 7.2 | 6.9 | 5.5 | 5.8 | 8.9 | 3.5 | 4.8 |
| 9. Collective consumption | 5.4 | 7.8 | -2.6 | 8.9 | 11.8 | 6.5 | 11.4 | 6.2 | 6.4 | 8.0 | 1.8 | 5.2 | 7.6 | 5.5 | 2.5 |
| 10. Social transfers in kind | 9.1 | 4.3 | 3.0 | 14.3 | 5.1 | 11.2 | 7.2 | 7.9 | 11.8 | 7.3 | 6.2 | 7.3 | 8.0 | 4.8 | 6.0 |
| 11. Social transfers other than in kind | 3.9 | 6.5 | 4.4 | 7.5 | 7.2 | 9.0 | 11.4 | 11.4 | 4.0 | 8.3 | 4.6 | 4.1 | 10.8 | 7.4 | 5.0 |
| 12. Interest | 0.4 | 3.0 | 7.7 | -10.8 | 15.6 | 0.3 | -15.1 | -8.7 | -20.0 | 3.2 | 32.0 | 43.9 | 13.7 | 113.1 | 4.0 |
| 13. Subsidies | 20.5 | -0.1 | 9.2 | -8.1 | 19.0 | 2.4 | 7.1 | 7.0 | 12.2 | 12.0 | 5.0 | 4.6 | 7.6 | 7.0 | 3.0 |
| 14. Other current expenditure 1) | 0.0 | 0.8 | 0.1 | 0.0 | -0.5 | -0.2 | 0.0 | 0.2 | 0.6 | -0.4 | -0.2 | -0.2 | 0.4 | 0.1 | 0.0 |
| 15. Total current expenditure | 6.3 | 8.0 | 3.4 | 9.1 | 6.7 | 7.5 | 9.5 | 9.3 | 8.7 | 6.9 | 4.8 | 5.1 | 9.7 | 6.7 | 4.5 |
| 16. Gross saving 1) | -0.3 | 0.6 | 0.9 | -0.2 | 2.2 | -0.9 | -1.7 | -2.0 | -1.6 | 1.2 | 0.7 | 1.6 | -0.6 | -3.4 | -0.8 |
| 17. Capital transfers received | -16.9 | 28.5 | 54.9 | -22.8 | -3.7 | 5.0 | 23.1 | 35.2 | 11.7 | 10.1 | -10.5 | 9.7 | 33.7 | 2.0 | 2.0 |
| 18. Total revenue | 5.1 | 8.8 | 6.3 | 9.5 | 13.2 | 4.2 | 4.8 | 4.3 | 4.3 | 10.5 | 7.7 | 9.8 | 6.7 | -2.4 | 2.3 |
| 19. Gross fixed capital formation | 32.9 | -35.2 | 56.8 | 8.9 | -1.2 | 15.2 | 21.9 | -0.3 | -1.1 | 15.8 | -9.8 | 0.5 | 18.0 | 15.3 | 12.5 |
| 20. Other capital expenditure 1) | -0.2 | 0.0 | -0.1 | -0.1 | 0.1 | -1.5 | 1.7 | 0.1 | 0.3 | -0.1 | 0.2 | -0.4 | 0.0 | 0.1 | 0.0 |
| 21. Total expenditure | 8.4 | 2.8 | 7.1 | 9.0 | 6.1 | 4.1 | 15.8 | 8.3 | 8.2 | 7.6 | 4.1 | 3.6 | 10.1 | 7.4 | 5.3 |
| 22. Tax burden | 5.9 | 8.9 | 6.2 | 11.0 | 13.1 | 4.0 | 5.2 | 4.6 | 4.0 | 10.8 | 7.0 | 9.7 | 3.9 | -3.4 | 2.0 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.2 | 2.5 | -0.3 | 0.0 | 2.6 | 0.1 | -4.0 | -1.6 | -1.6 | 1.1 | 1.3 | 2.3 | -1.1 | -4.1 | -1.3 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | -4.3 | -2.4 | -3.4 | -3.4 | -6.0 | -6.1 | -2.1 | -0.5 | 1.1 | 0.0 | -1.4 | -3.6 | -2.6 | 1.5 | 2.8 |
| 2. Interest payments (% of GDP) | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.6 | 0.6 |
| 3. Implicit interest rate 2) | : | 8.1 | 5.7 | 5.0 | 5.6 | 5.3 | 4.3 | 3.7 | 2.9 | 2.7 | 3.4 | 4.0 | 4.1 | 4.1 | 3.9 |
| 4. Nominal GDP growth rate | 8.0 | 3.8 | 6.1 | 14.2 | 10.6 | 2.6 | 6.3 | 7.7 | 6.5 | 9.9 | 12.2 | 7.3 | 0.7 | -1.1 | 1.8 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | -4.3 | -2.4 | -3.4 | -3.4 | -6.0 | -6.1 | -2.1 | -0.5 | 1.1 | 0.0 | -1.4 | -3.6 | -2.6 | 1.5 | 2.8 |
| 6. Contribution of nominal GDP growth | : | -0.2 | -0.4 | -0.9 | -0.6 | -0.2 | -0.4 | -0.5 | -0.4 | -0.6 | -0.7 | -0.5 | 0.0 | 0.2 | -0.3 |
| 7. Stock-flow adjustment 3) | : | 4.6 | 3.5 | 3.6 | 6.3 | 6.4 | 2.5 | 0.7 | -0.6 | 0.3 | 2.7 | 4.3 | 10.4 | -0.3 | -2.2 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -4.8 | -2.8 | -3.8 | -3.7 | -6.3 | -6.4 | -2.4 | -0.7 | 0.9 | -0.2 | -1.5 | -3.9 | -2.9 | 0.9 | 2.2 |
| 9. Snow-ball effect | : | 0.2 | 0.0 | -0.6 | -0.3 | 0.2 | -0.1 | -0.2 | -0.2 | -0.4 | -0.5 | -0.2 | 0.2 | 0.8 | 0.3 |
| 10. Stock-flow adjustment 3) | : | 4.6 | 3.5 | 3.6 | 6.3 | 6.4 | 2.5 | 0.7 | -0.6 | 0.3 | 2.7 | 4.3 | 10.4 | -0.3 | -2.2 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 1.9 | -0.3 | -0.7 | -0.3 | 0.1 | 0.0 | -0.3 | 0.1 | -0.3 | 0.7 | 0.2 | 7.8 | 1.3 | 0.4 |
| 12. Level of gross debt (end of year) | 4.7 | 7.4 | 7.4 | 6.7 | 6.4 | 6.5 | 6.5 | 6.2 | 6.3 | 6.1 | 6.7 | 6.9 | 14.7 | 16.0 | 16.4 |

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

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

3) Line 7 = line 10.

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

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1. Taxes on production and imports | 0.361 | 0.405 | 0.395 | 0.450 | 0.499 | 0.535 | 0.582 | 0.566 | 0.658 | 0.718 | 0.759 | 0.801 | 0.834 | 0.865 | 0.888 |
| 2. Current taxes on income and wealth | 0.223 | 0.266 | 0.272 | 0.315 | 0.362 | 0.406 | 0.482 | 0.520 | 0.502 | 0.559 | 0.610 | 0.726 | 0.743 | 0.715 | 0.756 |
| 3. Social contributions | 0.238 | 0.265 | 0.257 | 0.272 | 0.299 | 0.340 | 0.342 | 0.350 | 0.360 | 0.380 | 0.390 | 0.398 | 0.432 | 0.438 | 0.446 |
| 4. Of which actual social contributions | 0.195 | 0.221 | 0.211 | 0.224 | 0.253 | 0.280 | 0.279 | 0.285 | 0.293 | 0.307 | 0.315 | 0.322 | 0.352 | 0.357 | 0.363 |
| 5. Other current revenue | 0.182 | 0.181 | 0.186 | 0.204 | 0.178 | 0.185 | 0.185 | 0.205 | 0.225 | 0.177 | 0.178 | 0.203 | 0.249 | 0.200 | 0.206 |
| 6. Total current revenue | 1.004 | 1.117 | 1.109 | 1.241 | 1.339 | 1.467 | 1.591 | 1.640 | 1.745 | 1.835 | 1.937 | 2.128 | 2.258 | 2.219 | 2.296 |
| 7. Government consumption expenditure | 0.616 | 0.632 | 0.668 | 0.684 | 0.737 | 0.811 | 0.854 | 0.902 | 0.934 | 0.945 | 1.019 | 1.039 | 1.178 | 1.181 | 1.216 |
| 8. Of which compensation of employees | 0.467 | 0.471 | 0.498 | 0.499 | 0.515 | 0.600 | 0.618 | 0.647 | 0.658 | 0.668 | 0.678 | 0.708 | 0.790 | 0.783 | 0.801 |
| 9. Collective consumption | 0.316 | 0.300 | 0.327 | 0.338 | 0.357 | 0.403 | 0.412 | 0.489 | 0.487 | 0.492 | 0.514 | 0.538 | 0.624 | 0.652 | 0.694 |
| 10. Social transfers in kind | 0.300 | 0.332 | 0.341 | 0.346 | 0.380 | 0.408 | 0.442 | 0.413 | 0.447 | 0.453 | 0.504 | 0.501 | 0.554 | 0.530 | 0.522 |
| 11. Social transfers other than in kind | 0.382 | 0.408 | 0.434 | 0.461 | 0.471 | 0.505 | 0.538 | 0.559 | 0.576 | 0.615 | 0.634 | 0.686 | 0.765 | 0.792 | 0.803 |
| 12. Interest | 0.069 | 0.089 | 0.111 | 0.135 | 0.144 | 0.136 | 0.152 | 0.150 | 0.164 | 0.178 | 0.180 | 0.182 | 0.188 | 0.200 | 0.206 |
| 13. Subsidies | 0.069 | 0.077 | 0.075 | 0.069 | 0.056 | 0.066 | 0.090 | 0.096 | 0.086 | 0.101 | 0.109 | 0.115 | 0.124 | 0.061 | 0.061 |
| 14. Other current expenditure | 0.039 | 0.044 | 0.021 | 0.022 | 0.035 | 0.048 | 0.020 | 0.040 | 0.084 | 0.070 | 0.063 | 0.086 | 0.119 | 0.091 | 0.093 |
| 15. Total current expenditure | 1.175 | 1.251 | 1.309 | 1.371 | 1.443 | 1.566 | 1.654 | 1.746 | 1.843 | 1.910 | 2.004 | 2.108 | 2.374 | 2.326 | 2.381 |
| 16. Gross saving | -0.171 | -0.134 | -0.199 | -0.130 | -0.105 | -0.099 | -0.063 | -0.106 | -0.098 | -0.075 | -0.067 | 0.020 | -0.117 | -0.107 | -0.085 |
| 17. Capital transfers received | 0.063 | 0.034 | 0.031 | 0.041 | 0.045 | 0.012 | 0.021 | 0.024 | 0.089 | 0.173 | 0.168 | 0.073 | 0.041 | 0.124 | 0.143 |
| 18. Total revenue | 1.067 | 1.152 | 1.141 | 1.282 | 1.383 | 1.478 | 1.612 | 1.664 | 1.835 | 2.008 | 2.105 | 2.201 | 2.298 | 2.344 | 2.439 |
| 19. Gross fixed capital formation | 0.107 | 0.121 | 0.157 | 0.162 | 0.155 | 0.139 | 0.175 | 0.207 | 0.178 | 0.234 | 0.212 | 0.216 | 0.151 | 0.193 | 0.198 |
| 20. Other capital expenditure | 0.031 | 0.031 | 0.017 | 0.029 | 0.030 | 0.033 | 0.016 | 0.143 | 0.026 | 0.002 | 0.019 | -0.003 | 0.039 | 0.034 | 0.045 |
| 21. Total expenditure | 1.313 | 1.403 | 1.483 | 1.562 | 1.629 | 1.738 | 1.845 | 2.096 | 2.047 | 2.146 | 2.235 | 2.321 | 2.565 | 2.553 | 2.624 |
| 22. Tax burden | 0.783 | 0.897 | 0.881 | 0.993 | 1.119 | 1.227 | 1.348 | 1.377 | 1.477 | 1.625 | 1.720 | 1.889 | 1.947 | 1.978 | 2.049 |
| 23. Net lending (+) or net borrowing (-) | -0.246 | -0.251 | -0.342 | -0.280 | -0.245 | -0.260 | -0.233 | -0.432 | -0.213 | -0.138 | -0.131 | -0.120 | -0.266 | -0.209 | -0.185 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 11.7 | 12.4 | 11.4 | 12.4 | 12.6 | 13.3 | 13.6 | 12.9 | 14.6 | 14.9 | 14.9 | 14.7 | 14.7 | 15.1 | 15.1 |
| 2. Current taxes on income and wealth | 7.2 | 8.2 | 7.9 | 8.7 | 9.1 | 10.1 | 11.3 | 11.8 | 11.2 | 11.6 | 11.9 | 13.3 | 13.1 | 12.5 | 12.9 |
| 3. Social contributions | 7.7 | 8.1 | 7.4 | 7.5 | 7.5 | 8.4 | 8.0 | 8.0 | 8.0 | 7.9 | 7.6 | 7.3 | 7.6 | 7.6 | 7.6 |
| 4. Of which actual social contributions | 6.3 | 6.8 | 6.1 | 6.2 | 6.4 | 6.9 | 6.5 | 6.5 | 6.5 | 6.4 | 6.2 | 5.9 | 6.2 | 6.2 | 6.2 |
| 5. Other current revenue | 5.9 | 5.5 | 5.4 | 5.6 | 4.5 | 4.6 | 4.3 | 4.7 | 5.0 | 3.7 | 3.5 | 3.7 | 4.4 | 3.5 | 3.5 |
| 6. Total current revenue | 32.6 | 34.2 | 32.2 | 34.2 | 33.7 | 36.3 | 37.2 | 37.4 | 38.8 | 38.2 | 37.9 | 39.1 | 39.8 | 38.6 | 39.2 |
| 7. Government consumption expenditure | 20.0 | 19.4 | 19.4 | 18.8 | 18.5 | 20.1 | 20.0 | 20.6 | 20.7 | 19.7 | 19.9 | 19.1 | 20.8 | 20.6 | 20.8 |
| 8. Of which compensation of employees | 15.2 | 14.4 | 14.4 | 13.8 | 13.0 | 14.9 | 14.5 | 14.7 | 14.6 | 13.9 | 13.3 | 13.0 | 13.9 | 13.6 | 13.7 |
| 9. Collective consumption | 10.2 | 9.2 | 9.5 | 9.3 | 9.0 | 10.0 | 9.6 | 11.1 | 10.8 | 10.2 | 10.1 | 9.9 | 11.0 | 11.3 | 11.8 |
| 10. Social transfers in kind | 9.7 | 10.2 | 9.9 | 9.5 | 9.6 | 10.1 | 10.3 | 9.4 | 9.9 | 9.4 | 9.9 | 9.2 | 9.8 | 9.2 | 8.9 |
| 11. Social transfers other than in kind | 12.4 | 12.5 | 12.6 | 12.7 | 11.9 | 12.5 | 12.6 | 12.7 | 12.8 | 12.8 | 12.4 | 12.6 | 13.5 | 13.8 | 13.7 |
| 12. Interest | 2.2 | 2.7 | 3.2 | 3.7 | 3.6 | 3.4 | 3.6 | 3.4 | 3.6 | 3.7 | 3.5 | 3.3 | 3.3 | 3.5 | 3.5 |
| 13. Subsidies | 2.2 | 2.4 | 2.2 | 1.9 | 1.4 | 1.6 | 2.1 | 2.2 | 1.9 | 2.1 | 2.1 | 2.1 | 2.2 | 1.1 | 1.0 |
| 14. Other current expenditure | 1.3 | 1.4 | 0.6 | 0.6 | 0.9 | 1.2 | 0.5 | 0.9 | 1.9 | 1.5 | 1.2 | 1.6 | 2.1 | 1.6 | 1.6 |
| 15. Total current expenditure | 38.1 | 38.3 | 38.0 | 37.7 | 36.3 | 38.8 | 38.7 | 39.8 | 40.9 | 39.7 | 39.2 | 38.7 | 41.9 | 40.5 | 40.6 |
| 16. Gross saving | -5.5 | -4.1 | -5.8 | -3.6 | -2.6 | -2.4 | -1.5 | -2.4 | -2.2 | -1.6 | -1.3 | 0.4 | -2.1 | -1.9 | -1.4 |
| 17. Capital transfers received | 2.0 | 1.1 | 0.9 | 1.1 | 1.1 | 0.3 | 0.5 | 0.5 | 2.0 | 3.6 | 3.3 | 1.3 | 0.7 | 2.2 | 2.4 |
| 18. Total revenue | 34.6 | 35.3 | 33.1 | 35.3 | 34.8 | 36.6 | 37.7 | 37.9 | 40.7 | 41.8 | 41.2 | 40.4 | 40.6 | 40.8 | 41.6 |
| 19. Gross fixed capital formation | 3.5 | 3.7 | 4.6 | 4.5 | 3.9 | 3.4 | 4.1 | 4.7 | 3.9 | 4.9 | 4.1 | 4.0 | 2.7 | 3.4 | 3.4 |
| 20. Other capital expenditure | 1.0 | 0.9 | 0.5 | 0.8 | 0.8 | 0.8 | 0.4 | 3.3 | 0.6 | 0.0 | 0.4 | -0.1 | 0.7 | 0.6 | 0.8 |
| 21. Total expenditure | 42.6 | 42.9 | 43.0 | 43.0 | 41.0 | 43.1 | 43.2 | 47.8 | 45.5 | 44.7 | 43.7 | 42.6 | 45.3 | 44.4 | 44.8 |
| 22. Tax burden | 25.4 | 27.5 | 25.6 | 27.3 | 28.2 | 30.4 | 31.5 | 31.4 | 32.8 | 33.8 | 33.7 | 34.7 | 34.4 | 34.4 | 35.0 |
| 23. Net lending (+) or net borrowing (-) | -8.0 | -7.7 | -9.9 | -7.7 | -6.2 | -6.4 | -5.5 | -9.8 | -4.7 | -2.9 | -2.6 | -2.2 | -4.7 | -3.6 | -3.2 |

Table 10C

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

Malta

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

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|------|------|-------|-------|------|------|-------|-------|------|-------|-------|-------|------|
| 1. Taxes on production and imports | 12.1 | -2.6 | 14.1 | 11.0 | 7.2 | 8.7 | -2.8 | 16.2 | 9.2 | 5.7 | 5.5 | 4.1 | 3.8 | 2.6 |
| 2. Current taxes on income and wealth | 19.3 | 2.1 | 15.8 | 14.9 | 12.3 | 18.5 | 7.9 | -3.3 | 11.4 | 9.0 | 19.1 | 2.3 | -3.7 | 5.7 |
| 3. Social contributions | 11.5 | -3.1 | 6.0 | 9.8 | 13.8 | 0.5 | 2.2 | 3.0 | 5.5 | 2.5 | 2.2 | 8.5 | 1.4 | 1.8 |
| 4. Of which actual social contributions | 13.3 | -4.6 | 6.3 | 13.2 | 10.7 | -0.3 | 1.9 | 3.0 | 4.6 | 2.6 | 2.3 | 9.2 | 1.4 | 1.8 |
| 5. Other current revenue | -0.5 | 3.0 | 9.6 | -12.6 | 3.8 | 0.2 | 10.6 | 9.6 | -21.2 | 0.5 | 13.9 | 22.8 | -19.5 | 2.7 |
| 6. Total current revenue | 11.3 | -0.7 | 11.9 | 7.9 | 9.6 | 8.5 | 3.1 | 6.4 | 5.1 | 5.5 | 9.9 | 6.1 | -1.7 | 3.5 |
| 7. Government consumption expenditure | 2.7 | 5.6 | 2.4 | 7.7 | 10.1 | 5.3 | 5.6 | 3.5 | 1.2 | 7.8 | 2.0 | 13.4 | 0.3 | 3.0 |
| 8. Of which compensation of employees | 0.7 | 5.9 | 0.3 | 3.2 | 16.5 | 3.0 | 4.7 | 1.7 | 1.5 | 1.5 | 4.3 | 11.6 | -0.9 | 2.4 |
| 9. Collective consumption | -5.0 | 8.9 | 3.5 | 5.5 | 12.8 | 2.4 | 18.5 | -0.3 | 1.0 | 4.5 | 4.6 | 16.0 | 4.4 | 6.5 |
| 10. Social transfers in kind | 10.7 | 2.6 | 1.4 | 9.8 | 7.5 | 8.2 | -6.4 | 8.1 | 1.4 | 11.4 | -0.6 | 10.6 | -4.5 | -1.4 |
| 11. Social transfers other than in kind | 6.9 | 6.3 | 6.3 | 2.2 | 7.1 | 6.5 | 4.0 | 2.9 | 6.9 | 3.0 | 8.2 | 11.6 | 3.5 | 1.4 |
| 12. Interest | 29.6 | 24.2 | 21.4 | 7.2 | -5.7 | 11.9 | -1.7 | 9.7 | 8.4 | 1.1 | 1.3 | 3.2 | 6.3 | 3.4 |
| 13. Subsidies | 11.5 | -2.6 | -8.6 | -18.6 | 18.5 | 35.7 | 6.1 | -10.0 | 17.6 | 8.1 | 4.8 | 8.1 | -50.5 | 0.0 |
| 14. Other current expenditure 1) | 0.1 | -0.7 | 0.0 | 0.3 | 0.3 | -0.7 | 0.4 | 1.0 | -0.4 | -0.2 | 0.4 | 0.5 | -0.5 | 0.0 |
| 15. Total current expenditure | 6.5 | 4.6 | 4.7 | 5.3 | 8.5 | 5.6 | 5.6 | 5.6 | 3.6 | 4.9 | 5.2 | 12.6 | -2.0 | 2.4 |
| 16. Gross saving 1) | 1.4 | -1.7 | 2.2 | 0.9 | 0.2 | 1.0 | -0.9 | 0.2 | 0.6 | 0.2 | 1.7 | -2.4 | 0.2 | 0.4 |
| 17. Capital transfers received | -45.1 | -9.3 | 32.6 | 7.9 | -74.2 | 81.6 | 12.8 | 278.7 | 93.5 | -2.9 | -56.6 | -44.2 | 205.8 | 14.8 |
| 18. Total revenue | 7.9 | -0.9 | 12.4 | 7.9 | 6.9 | 9.0 | 3.2 | 10.3 | 9.4 | 4.8 | 4.6 | 4.4 | 2.0 | 4.1 |
| 19. Gross fixed capital formation | 13.5 | 29.9 | 3.0 | -4.4 | -10.3 | 26.1 | 18.0 | -14.1 | 31.5 | -9.4 | 1.9 | -30.0 | 27.8 | 2.8 |
| 20. Other capital expenditure 1) | -0.1 | -0.5 | 0.3 | 0.0 | 0.1 | -0.5 | 2.9 | -2.7 | -0.5 | 0.3 | -0.4 | 0.8 | -0.1 | 0.2 |
| 21. Total expenditure | 6.9 | 5.7 | 5.3 | 4.3 | 6.7 | 6.2 | 13.6 | -2.3 | 4.8 | 4.2 | 3.8 | 10.5 | -0.5 | 2.8 |
| 22. Tax burden | 14.5 | -1.8 | 12.7 | 12.7 | 9.6 | 9.9 | 2.1 | 7.3 | 10.0 | 5.9 | 9.8 | 3.1 | 0.4 | 3.6 |
| 23. Net lending (+) or net borrowing (-) 1) | 0.3 | -2.2 | 2.2 | 1.5 | -0.3 | 1.0 | -4.4 | 5.1 | 1.9 | 0.3 | 0.4 | -2.5 | 1.1 | 0.5 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 8.0 | 7.7 | 9.9 | 7.7 | 6.2 | 6.4 | 5.5 | 9.8 | 4.7 | 2.9 | 2.6 | 2.2 | 4.7 | 3.6 | 3.2 |
| 2. Interest payments (% of GDP) | 2.2 | 2.7 | 3.2 | 3.7 | 3.6 | 3.4 | 3.6 | 3.4 | 3.6 | 3.7 | 3.5 | 3.3 | 3.3 | 3.5 | 3.5 |
| 3. Implicit interest rate 2) | : | 7.4 | 7.1 | 7.4 | 7.0 | 6.1 | 6.1 | 5.8 | 5.4 | 5.5 | 5.4 | 5.6 | 5.6 | 5.5 | 5.4 |
| 4. Nominal GDP growth rate | 4.1 | 6.0 | 5.5 | 5.3 | 9.4 | 1.6 | 5.9 | 2.6 | 2.6 | 6.7 | 6.3 | 6.6 | 4.0 | 1.4 | 2.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 8.0 | 7.7 | 9.9 | 7.7 | 6.2 | 6.4 | 5.5 | 9.8 | 4.7 | 2.9 | 2.6 | 2.2 | 4.7 | 3.6 | 3.2 |
| 6. Contribution of nominal GDP growth | : | -2.2 | -2.5 | -2.7 | -4.9 | -0.9 | -3.5 | -1.5 | -1.8 | -4.5 | -4.2 | -3.9 | -2.4 | -0.9 | -1.3 |
| 7. Stock-flow adjustment 3) | : | 3.0 | -2.4 | -0.6 | -2.3 | 0.6 | -4.0 | 0.9 | -0.1 | -0.7 | -4.5 | 0.1 | -0.3 | 0.2 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 5.7 | 5.0 | 6.7 | 4.0 | 2.5 | 3.1 | 1.9 | 6.4 | 1.1 | -0.8 | -1.0 | -1.1 | 1.4 | 0.2 | -0.4 |
| 9. Snow-ball effect | : | 0.5 | 0.7 | 1.0 | -1.3 | 2.5 | 0.1 | 1.9 | 1.9 | -0.8 | -0.6 | -0.6 | 0.9 | 2.6 | 2.2 |
| 10. Stock-flow adjustment 3) | : | 3.0 | -2.4 | -0.6 | -2.3 | 0.6 | -4.0 | 0.9 | -0.1 | -0.7 | -4.5 | 0.1 | -0.3 | 0.2 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 8.5 | 5.1 | 4.4 | -1.0 | 6.2 | -2.0 | 9.2 | 2.9 | -2.3 | -6.1 | -1.6 | 2.0 | 3.0 | 1.8 |
| 12. Level of gross debt (end of year) | 39.0 | 47.5 | 52.6 | 57.0 | 55.9 | 62.1 | 60.1 | 69.3 | 72.2 | 69.8 | 63.7 | 62.1 | 64.1 | 67.0 | 68.9 |

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

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

3) Line 7 = line 10.

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

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

Table 11A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Netherlands****(Mrd EURO-NLG)**

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 16.5 | 20.5 | 25.1 | 32.6 | 49.0 | 54.8 | 56.3 | 57.9 | 61.0 | 63.9 | 68.2 | 71.2 | 72.5 | 72.4 | 70.9 |
| 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 | 58.5 | 62.4 | 68.0 | 69.2 | 68.1 | 65.5 |
| 3. Social contributions | 28.8 | 39.6 | 40.2 | 52.1 | 68.7 | 65.9 | 66.3 | 70.3 | 73.2 | 71.5 | 80.4 | 81.1 | 90.1 | 81.3 | 84.4 |
| 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 | 76.8 | 85.1 | 76.7 | 79.7 |
| 5. Other current revenue | 13.3 | 22.4 | 18.3 | 21.0 | 24.8 | 28.3 | 27.3 | 28.7 | 30.5 | 32.8 | 36.6 | 36.4 | 42.3 | 37.9 | 36.1 |
| 6. Total current revenue | 83.1 | 107.2 | 120.1 | 143.1 | 191.1 | 200.3 | 203.2 | 207.8 | 215.9 | 226.6 | 247.5 | 256.7 | 274.1 | 259.6 | 256.9 |
| 7. Government consumption expenditure | 39.9 | 47.7 | 56.1 | 72.7 | 91.9 | 101.4 | 110.2 | 116.8 | 118.9 | 121.7 | 135.5 | 142.5 | 149.0 | 154.7 | 159.6 |
| 8. Of which compensation of employees | 22.7 | 24.6 | 26.4 | 32.3 | 39.6 | 42.8 | 45.6 | 48.0 | 48.9 | 49.5 | 50.2 | 51.9 | 54.8 | 56.5 | 57.9 |
| 9. Collective consumption | 20.0 | 23.6 | 27.6 | 34.6 | 41.8 | 46.2 | 49.2 | 52.0 | 52.6 | 53.0 | 55.9 | 58.8 | 61.2 | 65.0 | 68.1 |
| 10. Social transfers in kind | 20.0 | 24.1 | 28.5 | 38.1 | 50.1 | 55.2 | 61.0 | 64.8 | 66.4 | 68.7 | 79.5 | 83.7 | 87.8 | 89.7 | 91.5 |
| 11. Social transfers other than in kind | 29.9 | 37.3 | 44.5 | 46.3 | 47.2 | 49.8 | 51.9 | 54.8 | 56.0 | 56.2 | 58.3 | 58.8 | 61.3 | 65.2 | 70.3 |
| 12. Interest | 6.0 | 12.4 | 14.1 | 17.2 | 15.3 | 14.1 | 13.0 | 12.2 | 12.1 | 12.0 | 11.8 | 12.5 | 12.9 | 15.4 | 15.9 |
| 13. Subsidies | 2.8 | 4.7 | 5.5 | 3.1 | 6.1 | 6.7 | 6.9 | 6.7 | 6.9 | 6.2 | 6.1 | 7.2 | 7.4 | 7.7 | 8.0 |
| 14. Other current expenditure | 1.2 | 2.4 | 3.3 | 6.3 | 11.9 | 12.7 | 13.4 | 14.0 | 15.1 | 15.9 | 16.5 | 15.5 | 16.7 | 14.5 | 16.2 |
| 15. Total current expenditure | 79.8 | 104.5 | 123.5 | 145.6 | 172.3 | 184.7 | 195.4 | 204.6 | 209.0 | 212.0 | 228.2 | 236.4 | 247.4 | 257.6 | 270.0 |
| 16. Gross saving | 3.3 | 2.7 | -3.3 | -2.5 | 18.8 | 15.6 | 7.8 | 3.3 | 6.9 | 14.6 | 19.4 | 20.2 | 26.7 | 2.1 | -13.1 |
| 17. Capital transfers received | 0.5 | 0.6 | 0.7 | 1.0 | 1.7 | 1.7 | 2.0 | 1.8 | 1.8 | 1.9 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 |
| 18. Total revenue | 83.6 | 107.8 | 120.8 | 144.2 | 192.9 | 201.9 | 205.2 | 209.6 | 217.7 | 228.5 | 249.6 | 258.8 | 276.1 | 261.7 | 259.0 |
| 19. Gross fixed capital formation | 6.6 | 6.8 | 7.8 | 9.6 | 13.1 | 14.6 | 16.4 | 16.9 | 15.8 | 16.9 | 17.8 | 18.9 | 19.5 | 20.3 | 21.0 |
| 20. Other capital expenditure | 3.6 | 3.7 | 2.5 | 2.2 | -0.8 | 3.7 | 3.1 | 3.0 | 1.5 | 1.0 | 0.2 | 1.5 | 3.2 | 3.9 | 3.9 |
| 21. Total expenditure | 90.0 | 115.0 | 133.8 | 157.4 | 184.6 | 203.0 | 214.9 | 224.5 | 226.3 | 229.9 | 246.2 | 256.8 | 270.1 | 281.8 | 294.9 |
| 22. Tax burden | 69.0 | 84.8 | 102.0 | 122.7 | 166.9 | 171.7 | 175.5 | 178.6 | 184.3 | 192.9 | 211.0 | 220.8 | 231.7 | 221.4 | 221.0 |
| 23. Net lending (+) or net borrowing (-) | -6.4 | -7.2 | -13.0 | -13.2 | 8.2 | -1.1 | -9.7 | -14.9 | -8.6 | -1.4 | 3.4 | 2.0 | 6.1 | -20.0 | -36.0 |

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 10.1 | 10.2 | 10.3 | 10.7 | 11.7 | 12.2 | 12.1 | 12.1 | 12.4 | 12.4 | 12.6 | 12.6 | 12.2 | 12.4 | 12.1 |
| 2. Current taxes on income and wealth | 15.0 | 12.3 | 15.0 | 12.3 | 11.6 | 11.4 | 11.4 | 10.7 | 10.4 | 11.4 | 11.6 | 12.0 | 11.6 | 11.7 | 11.2 |
| 3. Social contributions | 17.7 | 19.7 | 16.5 | 17.1 | 16.4 | 14.7 | 14.3 | 14.7 | 14.9 | 13.9 | 14.9 | 14.3 | 15.2 | 13.9 | 14.4 |
| 4. Of which actual social contributions | 16.0 | 18.4 | 15.2 | 15.9 | 15.4 | 13.7 | 13.3 | 13.8 | 13.9 | 12.9 | 14.1 | 13.5 | 14.3 | 13.2 | 13.6 |
| 5. Other current revenue | 8.2 | 11.2 | 7.5 | 6.9 | 5.9 | 6.3 | 5.9 | 6.0 | 6.2 | 6.4 | 6.8 | 6.4 | 7.1 | 6.5 | 6.1 |
| 6. Total current revenue | 51.0 | 53.4 | 49.3 | 46.9 | 45.7 | 44.7 | 43.7 | 43.6 | 44.0 | 44.1 | 45.8 | 45.3 | 46.1 | 44.5 | 43.8 |
| 7. Government consumption expenditure | 24.5 | 23.7 | 23.0 | 23.8 | 22.0 | 22.6 | 23.7 | 24.5 | 24.2 | 23.7 | 25.1 | 25.1 | 25.1 | 26.5 | 27.2 |
| 8. Of which compensation of employees | 13.9 | 12.2 | 10.8 | 10.6 | 9.5 | 9.6 | 9.8 | 10.1 | 10.0 | 9.6 | 9.3 | 9.2 | 9.2 | 9.7 | 9.9 |
| 9. Collective consumption | 12.2 | 11.8 | 11.3 | 11.3 | 10.0 | 10.3 | 10.6 | 10.9 | 10.7 | 10.3 | 10.4 | 10.4 | 10.3 | 11.1 | 11.6 |
| 10. Social transfers in kind | 12.2 | 12.0 | 11.7 | 12.5 | 12.0 | 12.3 | 13.1 | 13.6 | 13.5 | 13.4 | 14.7 | 14.8 | 14.8 | 15.4 | 15.6 |
| 11. Social transfers other than in kind | 18.3 | 18.6 | 18.2 | 15.2 | 11.3 | 11.1 | 11.2 | 11.5 | 11.4 | 10.9 | 10.8 | 10.4 | 10.3 | 11.2 | 12.0 |
| 12. Interest | 3.7 | 6.2 | 5.8 | 5.6 | 3.7 | 3.2 | 2.8 | 2.6 | 2.5 | 2.3 | 2.2 | 2.2 | 2.2 | 2.6 | 2.7 |
| 13. Subsidies | 1.7 | 2.4 | 2.2 | 1.0 | 1.5 | 1.5 | 1.5 | 1.4 | 1.4 | 1.2 | 1.1 | 1.3 | 1.3 | 1.3 | 1.4 |
| 14. Other current expenditure | 0.7 | 1.2 | 1.3 | 2.1 | 2.8 | 2.8 | 2.9 | 2.9 | 3.1 | 3.1 | 3.1 | 2.7 | 2.8 | 2.5 | 2.8 |
| 15. Total current expenditure | 49.0 | 52.0 | 50.7 | 47.7 | 41.2 | 41.3 | 42.0 | 42.9 | 42.5 | 41.3 | 42.3 | 41.7 | 41.6 | 44.2 | 46.0 |
| 16. Gross saving | 2.0 | 1.4 | -1.4 | -0.8 | 4.5 | 3.5 | 1.7 | 0.7 | 1.4 | 2.8 | 3.6 | 3.6 | 4.5 | 0.4 | -2.2 |
| 17. Capital transfers received | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 |
| 18. Total revenue | 51.2 | 53.7 | 49.6 | 47.2 | 46.1 | 45.1 | 44.1 | 43.9 | 44.3 | 44.5 | 46.2 | 45.6 | 46.4 | 44.9 | 44.1 |
| 19. Gross fixed capital formation | 4.1 | 3.4 | 3.2 | 3.2 | 3.1 | 3.3 | 3.5 | 3.6 | 3.2 | 3.3 | 3.3 | 3.3 | 3.3 | 3.5 | 3.6 |
| 20. Other capital expenditure | 2.2 | 1.8 | 1.0 | 0.7 | -0.2 | 0.8 | 0.7 | 0.6 | 0.3 | 0.2 | 0.0 | 0.3 | 0.5 | 0.7 | 0.7 |
| 21. Total expenditure | 55.2 | 57.3 | 54.9 | 51.6 | 44.2 | 45.3 | 46.2 | 47.1 | 46.1 | 44.8 | 45.6 | 45.3 | 45.4 | 48.3 | 50.2 |
| 22. Tax burden | 42.3 | 42.2 | 41.9 | 40.2 | 39.9 | 38.3 | 37.7 | 37.4 | 37.5 | 37.6 | 39.1 | 38.9 | 39.0 | 38.0 | 37.7 |
| 23. Net lending (+) or net borrowing (-) | -3.9 | -3.6 | -5.3 | -4.3 | 2.0 | -0.2 | -2.1 | -3.1 | -1.7 | -0.3 | 0.6 | 0.3 | 1.0 | -3.4 | -6.1 |

Table 11C

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

Netherlands

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|-------|------|------|------|------|------|------|------|------|------|-------|------|
| 1. Taxes on production and imports | 3.0 | 4.4 | 6.7 | 5.5 | 6.9 | 11.7 | 2.9 | 2.8 | 5.3 | 4.8 | 6.7 | 4.5 | 1.8 | -0.2 | -2.0 |
| 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 | 6.7 | 9.0 | 1.8 | -1.6 | -3.8 |
| 3. Social contributions | 6.3 | 4.3 | -3.7 | -2.5 | 7.0 | -4.1 | 0.6 | 6.0 | 4.1 | -2.3 | 12.5 | 0.9 | 11.1 | -9.8 | 3.8 |
| 4. Of which actual social contributions | 7.9 | 4.7 | -4.6 | -2.9 | 7.6 | -5.0 | 0.7 | 6.6 | 3.8 | -2.7 | 14.2 | 1.1 | 10.9 | -9.8 | 3.8 |
| 5. Other current revenue | 16.6 | 11.0 | 7.1 | -0.6 | 12.1 | 14.2 | -3.8 | 5.5 | 6.2 | 7.3 | 11.7 | -0.7 | 16.4 | -10.4 | -4.9 |
| 6. Total current revenue | 7.6 | 5.4 | 6.2 | -0.5 | 7.5 | 4.8 | 1.5 | 2.3 | 3.9 | 5.0 | 9.2 | 3.7 | 6.8 | -5.3 | -1.1 |
| 7. Government consumption expenditure | 6.8 | 4.9 | 5.0 | 5.0 | 7.0 | 10.4 | 8.7 | 5.9 | 1.8 | 2.3 | 11.3 | 5.2 | 4.6 | 3.8 | 3.2 |
| 8. Of which compensation of employees | 5.3 | 1.2 | 3.4 | 3.6 | 5.9 | 8.0 | 6.5 | 5.4 | 1.8 | 1.3 | 1.3 | 3.5 | 5.4 | 3.3 | 2.3 |
| 9. Collective consumption | 5.9 | 4.6 | 5.3 | 5.8 | 5.4 | 10.5 | 6.6 | 5.6 | 1.1 | 0.9 | 5.5 | 5.1 | 4.1 | 6.2 | 4.8 |
| 10. Social transfers in kind | 7.8 | 5.2 | 4.7 | 4.2 | 8.3 | 10.3 | 10.5 | 6.2 | 2.4 | 3.4 | 15.8 | 5.2 | 4.9 | 2.2 | 2.0 |
| 11. Social transfers other than in kind | 8.8 | -1.9 | 12.4 | -2.5 | 1.4 | 5.4 | 4.2 | 5.6 | 2.1 | 0.4 | 3.7 | 0.8 | 4.3 | 6.3 | 7.9 |
| 12. Interest | 20.4 | 8.5 | 6.9 | 7.0 | -7.6 | -7.5 | -8.3 | -5.5 | -1.1 | -0.8 | -1.6 | 6.0 | 3.0 | 19.5 | 3.2 |
| 13. Subsidies | 7.5 | 12.5 | 4.1 | -43.6 | 5.8 | 9.9 | 3.3 | -2.2 | 2.0 | -9.9 | -1.4 | 17.1 | 4.1 | 3.4 | 3.6 |
| 14. Other current expenditure 1) | 0.0 | 0.0 | -0.1 | -0.2 | 0.3 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | -0.3 | 0.1 | -0.3 | 0.3 |
| 15. Total current expenditure | 8.5 | 3.0 | 7.5 | 0.6 | 4.6 | 7.2 | 5.8 | 4.7 | 2.2 | 1.4 | 7.6 | 3.6 | 4.6 | 4.1 | 4.8 |
| 16. Gross saving 1) | -0.4 | 1.2 | -0.6 | -0.5 | 1.1 | -1.0 | -1.8 | -1.0 | 0.7 | 1.4 | 0.7 | 0.0 | 0.9 | -4.1 | -2.6 |
| 17. Capital transfers received | 8.5 | 9.3 | -2.8 | -11.1 | 8.3 | -3.7 | 17.6 | -9.7 | 3.8 | 4.6 | 7.5 | 2.5 | -3.1 | 1.9 | 1.9 |
| 18. Total revenue | 7.6 | 5.4 | 6.1 | -0.6 | 7.5 | 4.7 | 1.6 | 2.2 | 3.9 | 5.0 | 9.2 | 3.7 | 6.7 | -5.2 | -1.0 |
| 19. Gross fixed capital formation | 11.4 | -2.2 | 8.0 | 4.3 | 12.5 | 11.1 | 12.8 | 3.1 | -6.6 | 6.8 | 5.5 | 6.2 | 3.2 | 3.8 | 3.7 |
| 20. Other capital expenditure 1) | 0.9 | -0.2 | -0.4 | 0.3 | -0.6 | 1.0 | -0.2 | 0.0 | -0.3 | -0.1 | -0.2 | 0.2 | 0.3 | 0.1 | 0.0 |
| 21. Total expenditure | 10.6 | 2.3 | 6.7 | 1.4 | 3.9 | 10.0 | 5.8 | 4.5 | 0.8 | 1.6 | 7.1 | 4.3 | 5.2 | 4.3 | 4.7 |
| 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 | 4.9 | -4.4 | -0.2 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.5 | 1.7 | -0.3 | -0.8 | 1.6 | -2.2 | -1.8 | -1.0 | 1.4 | 1.5 | 0.9 | -0.3 | 0.7 | -4.5 | -2.7 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 5.3 | 4.3 | 0.9 | -0.4 | -2.0 | 0.2 | 2.1 | 3.1 | 1.7 | 0.3 | -0.6 | -0.3 | -1.0 | 3.4 | 6.1 |
| 2. Interest payments (% of GDP) | 5.8 | 5.6 | 4.7 | 4.3 | 3.7 | 3.2 | 2.8 | 2.6 | 2.5 | 2.3 | 2.2 | 2.2 | 2.2 | 2.6 | 2.7 |
| 3. Implicit interest rate 2) | : | 7.8 | 7.3 | 6.9 | 6.5 | 6.3 | 5.7 | 5.2 | 4.9 | 4.7 | 4.4 | 4.9 | 5.0 | 4.5 | 4.8 |
| 4. Nominal GDP growth rate | 5.8 | 5.2 | 5.9 | 6.5 | 8.2 | 7.1 | 3.9 | 2.5 | 3.0 | 4.5 | 5.2 | 5.0 | 4.9 | -1.9 | 0.7 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 5.3 | 4.3 | 0.9 | -0.4 | -2.0 | 0.2 | 2.1 | 3.1 | 1.7 | 0.3 | -0.6 | -0.3 | -1.0 | 3.4 | 6.1 |
| 6. Contribution of nominal GDP growth | : | -3.8 | -3.8 | -4.0 | -4.6 | -3.6 | -1.9 | -1.2 | -1.5 | -2.3 | -2.5 | -2.3 | -2.1 | 1.1 | -0.4 |
| 7. Stock-flow adjustment 3) | : | -0.2 | 0.5 | -0.1 | -0.7 | 0.3 | -0.4 | -0.4 | 0.2 | 1.4 | -1.3 | 0.9 | 15.7 | -5.8 | 0.3 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -0.5 | -1.3 | -3.8 | -4.7 | -5.6 | -2.9 | -0.7 | 0.6 | -0.7 | -2.1 | -2.8 | -2.6 | -3.2 | 0.8 | 3.4 |
| 9. Snow-ball effect | : | 1.9 | 0.9 | 0.2 | -1.0 | -0.4 | 0.9 | 1.3 | 1.0 | 0.1 | -0.4 | -0.1 | 0.1 | 3.8 | 2.3 |
| 10. Stock-flow adjustment 3) | : | -0.2 | 0.5 | -0.1 | -0.7 | 0.3 | -0.4 | -0.4 | 0.2 | 1.4 | -1.3 | 0.9 | 15.7 | -5.8 | 0.3 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 0.3 | -2.5 | -4.6 | -7.4 | -3.0 | -0.2 | 1.5 | 0.4 | -0.6 | -4.4 | -1.8 | 12.6 | -1.3 | 6.1 |
| 12. Level of gross debt (end of year) | 76.8 | 76.1 | 65.7 | 61.1 | 53.8 | 50.7 | 50.5 | 52.0 | 52.4 | 51.8 | 47.4 | 45.6 | 58.2 | 57.0 | 63.1 |

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

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

3) Line 7 = line 10.

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

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 11.8 | 16.3 | 20.6 | 24.5 | 30.5 | 31.4 | 32.7 | 33.2 | 34.6 | 35.5 | 36.3 | 38.2 | 39.9 | 39.3 | 39.8 |
| 2. Current taxes on income and wealth | 8.9 | 12.7 | 15.5 | 20.4 | 27.3 | 31.9 | 30.4 | 30.7 | 31.4 | 31.3 | 33.2 | 36.5 | 39.5 | 34.7 | 33.7 |
| 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 | 43.0 | 45.1 | 44.8 | 45.0 |
| 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 | 39.0 | 40.9 | 40.7 | 40.9 |
| 5. Other current revenue | 5.3 | 7.6 | 9.6 | 12.8 | 11.3 | 10.0 | 10.1 | 10.3 | 10.8 | 11.2 | 11.6 | 12.1 | 11.4 | 11.3 | 10.8 |
| 6. Total current revenue | 37.0 | 52.4 | 66.5 | 87.7 | 104.0 | 108.9 | 109.2 | 111.1 | 114.8 | 117.6 | 122.3 | 129.7 | 135.8 | 130.0 | 129.4 |
| 7. Government consumption expenditure | 13.8 | 19.8 | 25.5 | 35.7 | 39.7 | 40.1 | 40.8 | 42.1 | 43.4 | 45.1 | 47.4 | 49.4 | 52.6 | 52.5 | 53.8 |
| 8. Of which compensation of employees | 8.6 | 12.4 | 15.5 | 22.0 | 22.9 | 21.0 | 21.0 | 21.6 | 21.9 | 22.9 | 24.0 | 24.7 | 25.8 | 26.8 | 27.0 |
| 9. Collective consumption | 5.8 | 8.3 | 10.9 | 15.0 | 16.6 | 16.8 | 16.6 | 17.1 | 17.5 | 18.2 | 20.0 | 20.6 | 22.1 | 20.9 | 21.4 |
| 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 | 27.4 | 28.9 | 30.5 | 31.5 | 32.4 |
| 11. Social transfers other than in kind | 12.5 | 18.4 | 23.8 | 34.4 | 39.2 | 40.4 | 42.1 | 43.6 | 44.7 | 45.9 | 47.4 | 48.7 | 51.0 | 54.1 | 55.2 |
| 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 | 7.1 | 8.4 | 8.9 |
| 13. Subsidies | 2.4 | 3.2 | 4.1 | 4.8 | 6.5 | 7.1 | 7.2 | 8.1 | 8.2 | 8.2 | 8.7 | 9.0 | 9.8 | 10.3 | 10.5 |
| 14. Other current expenditure | 3.0 | 4.3 | 5.5 | 8.0 | 8.3 | 7.0 | 6.8 | 7.2 | 7.1 | 7.5 | 7.9 | 8.2 | 8.2 | 9.2 | 9.0 |
| 15. Total current expenditure | 33.6 | 49.2 | 63.6 | 89.9 | 100.9 | 101.9 | 103.7 | 107.5 | 110.0 | 113.8 | 118.5 | 122.8 | 128.6 | 133.5 | 136.4 |
| 16. Gross saving | 3.4 | 3.2 | 3.0 | -2.2 | 3.0 | 7.1 | 5.5 | 3.6 | 4.8 | 3.8 | 3.8 | 7.0 | 7.2 | -3.5 | -7.0 |
| 17. Capital transfers received | 0.1 | 0.2 | 0.2 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 |
| 18. Total revenue | 37.1 | 52.5 | 66.7 | 88.1 | 104.3 | 109.3 | 109.6 | 111.5 | 115.2 | 117.9 | 122.7 | 130.0 | 136.0 | 130.3 | 129.6 |
| 19. Gross fixed capital formation | 3.2 | 3.5 | 4.1 | 5.3 | 3.1 | 2.5 | 2.8 | 2.7 | 2.6 | 2.8 | 2.8 | 2.8 | 2.9 | 2.9 | 3.0 |
| 20. Other capital expenditure | 1.5 | 2.6 | 2.5 | 3.0 | 3.8 | 5.0 | 4.5 | 4.5 | 12.9 | 5.2 | 5.6 | 5.9 | 5.6 | 5.3 | 5.0 |
| 21. Total expenditure | 38.3 | 55.3 | 70.2 | 98.2 | 107.8 | 109.3 | 111.1 | 114.7 | 125.4 | 121.7 | 126.9 | 131.5 | 137.1 | 141.8 | 144.4 |
| 22. Tax burden | 30.2 | 42.6 | 54.2 | 72.5 | 89.9 | 96.4 | 96.4 | 97.9 | 101.1 | 103.4 | 107.7 | 114.5 | 121.2 | 115.4 | 115.1 |
| 23. Net lending (+) or net borrowing (-) | -1.2 | -2.8 | -3.4 | -10.1 | -3.5 | 0.0 | -1.5 | -3.2 | -10.2 | -3.8 | -4.1 | -1.4 | -1.1 | -11.5 | -14.8 |

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 15.4 | 15.8 | 15.2 | 14.0 | 14.7 | 14.8 | 14.9 | 14.9 | 14.9 | 14.5 | 14.1 | 14.1 | 14.1 | 14.3 | 14.3 |
| 2. Current taxes on income and wealth | 11.6 | 12.3 | 11.4 | 11.7 | 13.2 | 15.0 | 13.9 | 13.7 | 13.5 | 12.8 | 12.9 | 13.5 | 14.0 | 12.6 | 12.2 |
| 3. Social contributions | 14.3 | 15.2 | 15.3 | 17.2 | 16.8 | 16.7 | 16.4 | 16.5 | 16.3 | 16.2 | 16.0 | 15.9 | 16.0 | 16.3 | 16.2 |
| 4. Of which actual social contributions | 12.4 | 13.1 | 13.1 | 15.0 | 14.9 | 15.0 | 14.8 | 14.8 | 14.8 | 14.7 | 14.5 | 14.4 | 14.5 | 14.8 | 14.8 |
| 5. Other current revenue | 7.0 | 7.3 | 7.0 | 7.3 | 5.4 | 4.7 | 4.6 | 4.6 | 4.6 | 4.6 | 4.5 | 4.5 | 4.0 | 4.1 | 3.9 |
| 6. Total current revenue | 48.2 | 50.7 | 48.8 | 50.2 | 50.1 | 51.3 | 49.9 | 49.7 | 49.3 | 48.1 | 47.5 | 47.9 | 48.1 | 47.4 | 46.7 |
| 7. Government consumption expenditure | 18.0 | 19.1 | 18.7 | 20.5 | 19.1 | 18.9 | 18.6 | 18.9 | 18.6 | 18.5 | 18.4 | 18.3 | 18.6 | 19.1 | 19.4 |
| 8. Of which compensation of employees | 11.3 | 12.0 | 11.4 | 12.6 | 11.0 | 9.9 | 9.6 | 9.7 | 9.4 | 9.4 | 9.3 | 9.1 | 9.1 | 9.8 | 9.8 |
| 9. Collective consumption | 7.5 | 8.0 | 8.0 | 8.6 | 8.0 | 7.9 | 7.6 | 7.7 | 7.5 | 7.4 | 7.8 | 7.6 | 7.8 | 7.6 | 7.7 |
| 10. Social transfers in kind | 10.5 | 11.1 | 10.7 | 11.9 | 11.1 | 11.0 | 11.0 | 11.2 | 11.1 | 11.0 | 10.6 | 10.7 | 10.8 | 11.5 | 11.7 |
| 11. Social transfers other than in kind | 16.3 | 17.8 | 17.5 | 19.7 | 18.9 | 19.0 | 19.2 | 19.5 | 19.2 | 18.8 | 18.4 | 18.0 | 18.1 | 19.7 | 19.9 |
| 12. Interest | 2.4 | 3.4 | 3.4 | 4.0 | 3.5 | 3.4 | 3.1 | 3.0 | 2.9 | 2.9 | 2.7 | 2.7 | 2.5 | 3.0 | 3.2 |
| 13. Subsidies | 3.1 | 3.1 | 3.0 | 2.8 | 3.2 | 3.3 | 3.3 | 3.6 | 3.5 | 3.4 | 3.4 | 3.3 | 3.5 | 3.8 | 3.8 |
| 14. Other current expenditure | 4.0 | 4.2 | 4.0 | 4.6 | 4.0 | 3.3 | 3.1 | 3.2 | 3.1 | 3.1 | 3.1 | 3.0 | 2.9 | 3.3 | 3.2 |
| 15. Total current expenditure | 43.8 | 47.6 | 46.7 | 51.5 | 48.6 | 47.9 | 47.4 | 48.2 | 47.2 | 46.5 | 46.1 | 45.3 | 45.6 | 48.6 | 49.2 |
| 16. Gross saving | 4.4 | 3.1 | 2.2 | -1.3 | 1.5 | 3.3 | 2.5 | 1.6 | 2.1 | 1.6 | 1.5 | 2.6 | 2.6 | -1.3 | -2.5 |
| 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 | 0.1 | 0.1 | 0.1 |
| 18. Total revenue | 48.4 | 50.8 | 49.0 | 50.5 | 50.3 | 51.4 | 50.1 | 49.9 | 49.5 | 48.2 | 47.7 | 48.0 | 48.2 | 47.4 | 46.7 |
| 19. Gross fixed capital formation | 4.2 | 3.4 | 3.0 | 3.0 | 1.5 | 1.2 | 1.3 | 1.2 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 1.1 | 1.1 |
| 20. Other capital expenditure | 2.0 | 2.5 | 1.9 | 1.7 | 1.8 | 2.3 | 2.1 | 2.0 | 5.5 | 2.1 | 2.2 | 2.2 | 2.0 | 1.9 | 1.8 |
| 21. Total expenditure | 50.0 | 53.5 | 51.5 | 56.2 | 52.0 | 51.5 | 50.8 | 51.4 | 53.9 | 49.8 | 49.3 | 48.5 | 48.6 | 51.6 | 52.1 |
| 22. Tax burden | 39.4 | 41.2 | 39.8 | 41.5 | 43.3 | 45.4 | 44.0 | 43.9 | 43.4 | 42.3 | 41.9 | 42.3 | 42.9 | 42.0 | 41.5 |
| 23. Net lending (+) or net borrowing (-) | -1.6 | -2.7 | -2.5 | -5.8 | -1.7 | 0.0 | -0.7 | -1.4 | -4.4 | -1.6 | -1.6 | -0.5 | -0.4 | -4.2 | -5.3 |

Table 12C

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

Austria

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|-------|-------|------|------|------|-------|------|-------|-------|-------|------|
| 1. Taxes on production and imports | 7.7 | 4.6 | 5.1 | -5.1 | 2.0 | 3.1 | 4.1 | 1.6 | 4.2 | 2.6 | 2.3 | 5.1 | 4.5 | -1.6 | 1.2 |
| 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 | 10.0 | 8.0 | -12.1 | -2.7 |
| 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 | 4.3 | 4.9 | -0.6 | 0.4 |
| 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 | 4.3 | 4.9 | -0.5 | 0.4 |
| 5. Other current revenue | 13.5 | 6.3 | 10.4 | 4.1 | 3.6 | -11.1 | 1.2 | 1.9 | 4.3 | 4.3 | 2.9 | 4.4 | -5.6 | -1.2 | -3.7 |
| 6. Total current revenue | 9.5 | 7.5 | 8.4 | 2.8 | 2.9 | 4.8 | 0.2 | 1.7 | 3.3 | 2.5 | 4.0 | 6.1 | 4.7 | -4.3 | -0.5 |
| 7. Government consumption expenditure | 7.5 | 6.5 | 6.3 | 6.9 | 1.6 | 1.1 | 1.6 | 3.3 | 3.0 | 4.1 | 5.1 | 4.2 | 6.3 | -0.2 | 2.6 |
| 8. Of which compensation of employees | 7.1 | 6.8 | 7.0 | 7.1 | 1.6 | -8.4 | 0.4 | 2.5 | 1.6 | 4.4 | 4.9 | 3.0 | 4.3 | 3.9 | 1.0 |
| 9. Collective consumption | 5.3 | 5.4 | 5.3 | 10.5 | 0.4 | 1.3 | -1.3 | 3.2 | 2.2 | 3.6 | 10.3 | 2.6 | 7.4 | -5.3 | 2.2 |
| 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 | 1.6 | 5.5 | 5.5 | 3.4 | 2.9 |
| 11. Social transfers other than in kind | 6.7 | 7.7 | 7.1 | 6.1 | 4.0 | 3.1 | 4.1 | 3.5 | 2.5 | 2.6 | 3.4 | 2.7 | 4.6 | 6.2 | 2.0 |
| 12. Interest | 16.1 | 11.0 | 11.4 | 13.4 | 6.7 | 0.6 | -4.5 | -4.3 | 0.7 | 6.0 | 0.3 | 5.2 | -4.2 | 17.7 | 6.4 |
| 13. Subsidies | 11.6 | 10.7 | 4.8 | 0.8 | -1.3 | 8.1 | 1.6 | 12.4 | 1.2 | 0.9 | 5.4 | 3.2 | 9.0 | 5.6 | 1.4 |
| 14. Other current expenditure 1) | 0.0 | 0.1 | 0.0 | -0.4 | -0.2 | -0.7 | -0.2 | 0.1 | -0.1 | 0.0 | 0.0 | 0.0 | -0.1 | 0.4 | -0.1 |
| 15. Total current expenditure | 7.8 | 7.6 | 7.0 | 5.7 | 2.5 | 0.9 | 1.8 | 3.7 | 2.3 | 3.4 | 4.2 | 3.6 | 4.7 | 3.8 | 2.1 |
| 16. Gross saving 1) | 0.8 | 0.0 | 0.6 | -1.4 | 0.2 | 1.9 | -0.8 | -0.9 | 0.5 | -0.5 | -0.1 | 1.1 | 0.0 | -3.8 | -1.3 |
| 17. Capital transfers received | 6.3 | -3.8 | -9.1 | 77.8 | -22.5 | 4.3 | 6.3 | 3.9 | 2.2 | -30.8 | 40.4 | -29.5 | -34.8 | 16.6 | 3.0 |
| 18. Total revenue | 9.5 | 7.5 | 8.3 | 3.0 | 2.8 | 4.8 | 0.3 | 1.7 | 3.3 | 2.3 | 4.1 | 6.0 | 4.6 | -4.2 | -0.5 |
| 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 | 0.8 | -0.3 | 5.4 | 0.7 | 1.2 |
| 20. Other capital expenditure 1) | 0.4 | 0.1 | 0.1 | -0.2 | -0.3 | 0.5 | -0.3 | -0.1 | 3.5 | -3.4 | 0.0 | 0.0 | -0.2 | 0.0 | -0.1 |
| 21. Total expenditure | 7.9 | 7.5 | 7.2 | 4.8 | 1.7 | 1.4 | 1.6 | 3.2 | 9.4 | -2.9 | 4.2 | 3.6 | 4.3 | 3.4 | 1.8 |
| 22. Tax burden | 9.2 | 7.6 | 8.2 | 4.3 | 2.9 | 7.2 | 0.0 | 1.6 | 3.3 | 2.2 | 4.2 | 6.3 | 5.8 | -4.5 | -0.2 |
| 23. Net lending (+) or net borrowing (-) 1) | 0.7 | 0.0 | 0.5 | -0.9 | 0.6 | 1.7 | -0.7 | -0.7 | -3.0 | 2.8 | 0.0 | 1.1 | 0.1 | -3.8 | -1.1 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 2.5 | 5.8 | 2.4 | 2.3 | 1.7 | 0.0 | 0.7 | 1.4 | 4.4 | 1.6 | 1.6 | 0.5 | 0.4 | 4.2 | 5.3 |
| 2. Interest payments (% of GDP) | 3.4 | 4.0 | 3.6 | 3.4 | 3.5 | 3.4 | 3.1 | 3.0 | 2.9 | 2.9 | 2.7 | 2.7 | 2.5 | 3.0 | 3.2 |
| 3. Implicit interest rate 2) | : | 6.5 | 5.8 | 5.4 | 5.4 | 5.2 | 4.8 | 4.5 | 4.5 | 4.7 | 4.5 | 4.7 | 4.4 | 4.7 | 4.6 |
| 4. Nominal GDP growth rate | 7.4 | 4.6 | 4.0 | 3.7 | 4.8 | 2.4 | 3.0 | 2.0 | 4.2 | 5.0 | 5.3 | 5.3 | 4.2 | -2.7 | 0.9 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 2.5 | 5.8 | 2.4 | 2.3 | 1.7 | 0.0 | 0.7 | 1.4 | 4.4 | 1.6 | 1.6 | 0.5 | 0.4 | 4.2 | 5.3 |
| 6. Contribution of nominal GDP growth | : | -2.8 | -2.5 | -2.3 | -3.1 | -1.6 | -1.9 | -1.3 | -2.7 | -3.1 | -3.2 | -3.1 | -2.4 | 1.7 | -0.7 |
| 7. Stock-flow adjustment 3) | : | 1.2 | 0.5 | 2.5 | 0.6 | 2.1 | 0.6 | -1.0 | -2.4 | 0.5 | -0.2 | 0.0 | 5.1 | 1.9 | 0.1 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -0.9 | 1.8 | -1.2 | -1.1 | -1.8 | -3.4 | -2.5 | -1.5 | 1.5 | -1.3 | -1.1 | -2.2 | -2.1 | 1.1 | 2.1 |
| 9. Snow-ball effect | : | 1.2 | 1.1 | 1.1 | 0.4 | 1.8 | 1.2 | 1.6 | 0.2 | -0.2 | -0.4 | -0.4 | 0.1 | 4.8 | 2.6 |
| 10. Stock-flow adjustment 3) | : | 1.2 | 0.5 | 2.5 | 0.6 | 2.1 | 0.6 | -1.0 | -2.4 | 0.5 | -0.2 | 0.0 | 5.1 | 1.9 | 0.1 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 4.2 | 0.4 | 2.4 | -0.8 | 0.6 | -0.6 | -0.9 | -0.7 | -1.0 | -1.7 | -2.5 | 3.1 | 7.9 | 4.8 |
| 12. Level of gross debt (end of year) | 56.1 | 68.3 | 64.8 | 67.2 | 66.4 | 67.0 | 66.4 | 65.4 | 64.8 | 63.7 | 62.0 | 59.4 | 62.5 | 70.4 | 75.2 |

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

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

3) Line 7 = line 10.

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

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

Table 13A

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

Portugal

(Mrd EURO-PTE)

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|
| 1. Taxes on production and imports | 0.89 | 2.65 | 6.56 | 11.04 | 16.49 | 17.47 | 19.22 | 20.47 | 20.40 | 22.38 | 23.95 | 24.54 | 24.27 | 23.50 | 23.77 |
| 2. Current taxes on income and wealth | 0.42 | 1.62 | 3.89 | 7.17 | 12.02 | 12.13 | 12.57 | 11.95 | 12.32 | 12.57 | 13.72 | 15.91 | 16.52 | 15.77 | 15.58 |
| 3. Social contributions | 0.57 | 1.66 | 4.81 | 8.98 | 13.68 | 14.74 | 15.87 | 16.92 | 17.57 | 18.70 | 19.36 | 20.72 | 21.55 | 19.37 | 19.79 |
| 4. Of which actual social contributions | 0.53 | 1.51 | 4.36 | 8.27 | 12.64 | 13.61 | 14.61 | 15.34 | 16.03 | 16.95 | 17.71 | 19.08 | 19.85 | 17.59 | 17.99 |
| 5. Other current revenue | 0.18 | 0.62 | 2.02 | 3.97 | 5.27 | 5.33 | 6.02 | 5.86 | 6.75 | 6.18 | 7.02 | 7.75 | 7.99 | 8.61 | 8.44 |
| 6. Total current revenue | 2.06 | 6.55 | 17.28 | 31.16 | 47.46 | 49.66 | 53.69 | 55.20 | 57.04 | 59.84 | 64.05 | 68.91 | 70.32 | 67.25 | 67.58 |
| 7. Government consumption expenditure | 1.09 | 2.99 | 8.06 | 15.20 | 23.62 | 25.44 | 27.14 | 28.13 | 29.75 | 31.97 | 32.13 | 33.05 | 34.40 | 35.54 | 36.29 |
| 8. Of which compensation of employees | 0.74 | 2.09 | 6.01 | 10.98 | 17.33 | 18.52 | 19.91 | 19.57 | 20.34 | 21.54 | 21.17 | 21.06 | 21.38 | 18.91 | 19.11 |
| 9. Collective consumption | 0.57 | 1.33 | 3.50 | 6.36 | 9.48 | 10.09 | 10.70 | 11.09 | 11.75 | 12.85 | 12.69 | 13.88 | 14.27 | 14.72 | 15.09 |
| 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 | 19.44 | 19.17 | 20.13 | 20.82 | 21.20 |
| 11. Social transfers other than in kind | 0.54 | 1.84 | 4.73 | 9.49 | 14.28 | 15.52 | 17.04 | 19.11 | 20.62 | 22.25 | 23.43 | 24.71 | 25.97 | 27.97 | 28.84 |
| 12. Interest | 0.19 | 1.44 | 4.37 | 4.93 | 3.68 | 3.85 | 3.85 | 3.74 | 3.81 | 3.89 | 4.27 | 4.59 | 4.82 | 4.84 | 5.42 |
| 13. Subsidies | 0.34 | 0.72 | 0.88 | 1.10 | 1.52 | 1.78 | 2.09 | 2.51 | 2.17 | 2.34 | 2.23 | 1.90 | 1.93 | 3.09 | 1.83 |
| 14. Other current expenditure | 0.07 | 0.15 | 0.74 | 1.75 | 3.58 | 3.84 | 3.97 | 3.56 | 4.15 | 4.22 | 4.55 | 4.64 | 4.63 | 2.40 | 2.44 |
| 15. Total current expenditure | 2.23 | 7.14 | 18.78 | 32.47 | 46.68 | 50.43 | 54.10 | 57.05 | 60.49 | 64.67 | 66.61 | 68.90 | 71.74 | 73.90 | 74.86 |
| 16. Gross saving | -0.17 | -0.59 | -1.49 | -1.31 | 0.78 | -0.77 | -0.40 | -1.84 | -3.45 | -4.83 | -2.56 | 0.01 | -1.42 | -6.65 | -7.28 |
| 17. Capital transfers received | 0.01 | 0.09 | 0.74 | 1.51 | 1.66 | 2.18 | 2.34 | 3.76 | 5.12 | 2.15 | 1.77 | 1.46 | 1.55 | 2.16 | 1.74 |
| 18. Total revenue | 2.07 | 6.64 | 18.02 | 32.67 | 49.11 | 51.84 | 56.03 | 58.96 | 62.16 | 61.99 | 65.82 | 70.37 | 71.87 | 69.41 | 69.32 |
| 19. Gross fixed capital formation | 0.31 | 0.68 | 1.69 | 3.22 | 4.59 | 4.99 | 4.79 | 4.30 | 4.52 | 4.37 | 3.70 | 3.76 | 3.54 | 4.06 | 3.36 |
| 20. Other capital expenditure | 0.09 | 0.72 | 0.91 | 1.27 | 1.42 | 1.94 | 0.99 | 1.61 | 1.98 | 2.02 | 1.60 | 1.93 | 0.93 | 2.16 | 2.15 |
| 21. Total expenditure | 2.63 | 8.54 | 21.38 | 36.96 | 52.68 | 57.36 | 59.88 | 62.96 | 66.99 | 71.07 | 71.91 | 74.59 | 76.21 | 80.12 | 80.37 |
| 22. Tax burden | 1.84 | 5.84 | 15.38 | 27.32 | 41.95 | 43.92 | 46.99 | 48.31 | 49.16 | 52.34 | 55.81 | 59.98 | 61.09 | 57.30 | 57.79 |
| 23. Net lending (+) or net borrowing (-) | -0.56 | -1.90 | -3.36 | -4.29 | -3.57 | -5.52 | -3.85 | -3.99 | -4.83 | -9.08 | -6.09 | -4.22 | -4.34 | -10.71 | -11.05 |

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 11.3 | 12.0 | 12.3 | 13.0 | 13.5 | 13.5 | 14.2 | 14.8 | 14.2 | 15.0 | 15.4 | 15.0 | 14.6 | 14.4 | 14.4 |
| 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 | 9.7 | 9.9 | 9.6 | 9.4 |
| 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 | 13.0 | 11.8 | 12.0 |
| 4. Of which actual social contributions | 6.7 | 6.9 | 8.2 | 9.7 | 10.3 | 10.5 | 10.8 | 11.1 | 11.1 | 11.4 | 11.4 | 11.7 | 11.9 | 10.7 | 10.9 |
| 5. Other current revenue | 2.3 | 2.8 | 3.8 | 4.7 | 4.3 | 4.1 | 4.4 | 4.2 | 4.7 | 4.1 | 4.5 | 4.8 | 4.8 | 5.3 | 5.1 |
| 6. Total current revenue | 26.2 | 29.7 | 32.3 | 36.6 | 38.8 | 38.4 | 39.6 | 39.8 | 39.6 | 40.1 | 41.2 | 42.2 | 42.3 | 41.1 | 40.9 |
| 7. Government consumption expenditure | 13.8 | 13.6 | 15.1 | 17.9 | 19.3 | 19.7 | 20.0 | 20.3 | 20.6 | 21.4 | 20.7 | 20.3 | 20.7 | 21.7 | 22.0 |
| 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 | 12.9 | 11.6 | 11.6 |
| 9. Collective consumption | 7.3 | 6.1 | 6.5 | 7.5 | 7.8 | 7.8 | 7.9 | 8.0 | 8.1 | 8.6 | 8.2 | 8.5 | 8.6 | 9.0 | 9.1 |
| 10. Social transfers in kind | 6.5 | 7.5 | 8.5 | 10.4 | 11.6 | 11.9 | 12.1 | 12.3 | 12.5 | 12.8 | 12.5 | 11.7 | 12.1 | 12.7 | 12.8 |
| 11. Social transfers other than in kind | 6.9 | 8.4 | 8.8 | 11.2 | 11.7 | 12.0 | 12.6 | 13.8 | 14.3 | 14.9 | 15.1 | 15.1 | 15.6 | 17.1 | 17.5 |
| 12. Interest | 2.4 | 6.5 | 8.2 | 5.8 | 3.0 | 3.0 | 2.8 | 2.7 | 2.6 | 2.6 | 2.7 | 2.8 | 2.9 | 3.0 | 3.3 |
| 13. Subsidies | 4.4 | 3.3 | 1.6 | 1.3 | 1.2 | 1.4 | 1.5 | 1.8 | 1.5 | 1.6 | 1.4 | 1.2 | 1.2 | 1.9 | 1.1 |
| 14. Other current expenditure | 0.9 | 0.7 | 1.4 | 2.1 | 2.9 | 3.0 | 2.9 | 2.6 | 2.9 | 2.8 | 2.9 | 2.8 | 2.8 | 1.5 | 1.5 |
| 15. Total current expenditure | 28.4 | 32.4 | 35.1 | 38.1 | 38.2 | 39.0 | 39.9 | 41.2 | 42.0 | 43.4 | 42.9 | 42.2 | 43.2 | 45.1 | 45.4 |
| 16. Gross saving | -2.2 | -2.7 | -2.8 | -1.5 | 0.6 | -0.6 | -0.3 | -1.3 | -2.4 | -3.2 | -1.6 | 0.0 | -0.9 | -4.1 | -4.4 |
| 17. Capital transfers received | 0.1 | 0.4 | 1.4 | 1.8 | 1.4 | 1.7 | 1.7 | 2.7 | 3.6 | 1.4 | 1.1 | 0.9 | 0.9 | 1.3 | 1.1 |
| 18. Total revenue | 26.4 | 30.1 | 33.7 | 38.4 | 40.2 | 40.1 | 41.4 | 42.5 | 43.1 | 41.6 | 42.3 | 43.1 | 43.2 | 42.4 | 42.0 |
| 19. Gross fixed capital formation | 4.0 | 3.1 | 3.2 | 3.8 | 3.8 | 3.9 | 3.5 | 3.1 | 3.1 | 2.9 | 2.4 | 2.3 | 2.1 | 2.5 | 2.0 |
| 20. Other capital expenditure | 1.1 | 3.3 | 1.7 | 1.5 | 1.2 | 1.5 | 0.7 | 1.2 | 1.4 | 1.4 | 1.0 | 1.2 | 0.6 | 1.3 | 1.3 |
| 21. Total expenditure | 33.5 | 38.8 | 40.0 | 43.4 | 43.1 | 44.4 | 44.2 | 45.4 | 46.5 | 47.7 | 46.3 | 45.7 | 45.9 | 48.9 | 48.7 |
| 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 | 35.0 | 35.0 |
| 23. Net lending (+) or net borrowing (-) | -7.2 | -8.6 | -6.3 | -5.0 | -2.9 | -4.3 | -2.8 | -2.9 | -3.4 | -6.1 | -3.9 | -2.6 | -2.6 | -6.5 | -6.7 |

Table 13C

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

Portugal

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|------|-------|-------|------|------|-------|-------|-------|-------|-------|------|-------|-------|
| 1. Taxes on production and imports | 48.3 | 21.9 | 17.4 | 8.6 | 3.3 | 5.9 | 10.0 | 6.5 | -0.3 | 9.7 | 7.0 | 2.5 | -1.1 | -3.1 | 1.1 |
| 2. Current taxes on income and wealth | 22.3 | 27.2 | 18.6 | 13.7 | 12.7 | 1.0 | 3.7 | -4.9 | 3.0 | 2.1 | 9.1 | 15.9 | 3.9 | -4.6 | -1.2 |
| 3. Social contributions | 40.1 | 27.3 | 20.9 | 11.0 | 11.0 | 7.7 | 7.7 | 6.6 | 3.8 | 6.4 | 3.5 | 7.0 | 4.0 | -10.1 | 2.2 |
| 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 | 7.7 | 4.1 | -11.4 | 2.3 |
| 5. Other current revenue | -1.6 | 8.7 | 2.1 | 40.5 | -0.9 | 1.1 | 13.1 | -2.7 | 15.2 | -8.4 | 13.5 | 10.4 | 3.0 | 7.8 | -2.0 |
| 6. Total current revenue | 34.3 | 23.1 | 16.6 | 13.8 | 7.2 | 4.7 | 8.1 | 2.8 | 3.3 | 4.9 | 7.0 | 7.6 | 2.0 | -4.4 | 0.5 |
| 7. Government consumption expenditure | 41.7 | 27.2 | 24.3 | 11.8 | 11.1 | 7.7 | 6.7 | 3.6 | 5.8 | 7.5 | 0.5 | 2.9 | 4.1 | 3.3 | 2.1 |
| 8. Of which compensation of employees | 33.9 | 24.3 | 21.9 | 7.9 | 11.1 | 6.9 | 7.5 | -1.7 | 4.0 | 5.9 | -1.7 | -0.5 | 1.5 | -11.5 | 1.1 |
| 9. Collective consumption | 47.4 | 10.1 | 24.6 | 7.7 | 12.5 | 6.4 | 6.1 | 3.7 | 5.9 | 9.4 | -1.2 | 9.3 | 2.8 | 3.2 | 2.5 |
| 10. Social transfers in kind | 35.8 | 45.5 | 24.1 | 15.0 | 10.2 | 8.5 | 7.1 | 3.6 | 5.7 | 6.2 | 1.7 | -1.4 | 5.0 | 3.4 | 1.8 |
| 11. Social transfers other than in kind | 44.4 | 23.3 | 22.5 | 0.2 | 11.1 | 8.7 | 9.8 | 12.1 | 7.9 | 7.9 | 5.3 | 5.5 | 5.1 | 7.7 | 3.1 |
| 12. Interest | 32.4 | 40.8 | 64.3 | -0.4 | 6.8 | 4.7 | -0.1 | -2.8 | 1.8 | 2.1 | 9.8 | 7.6 | 4.9 | 0.6 | 11.8 |
| 13. Subsidies | 44.6 | 8.6 | -3.7 | -14.9 | -25.1 | 17.3 | 17.4 | 19.8 | -13.4 | 7.8 | -4.6 | -14.8 | 1.6 | 60.1 | -40.9 |
| 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 | -1.3 | 0.0 |
| 15. Total current expenditure | 40.7 | 26.8 | 28.0 | 5.8 | 9.1 | 8.0 | 7.3 | 5.5 | 6.0 | 6.9 | 3.0 | 3.4 | 4.1 | 3.0 | 1.3 |
| 16. Gross saving 1) | -1.3 | -0.9 | -3.1 | 2.6 | -0.7 | -1.2 | 0.3 | -1.0 | -1.1 | -0.8 | 1.6 | 1.7 | -0.9 | -3.2 | -0.3 |
| 17. Capital transfers received | -27.2 | -30.7 | 20.3 | 16.8 | -13.7 | 31.5 | 7.3 | 60.8 | 36.3 | -58.1 | -17.6 | -17.4 | 6.0 | 39.5 | -19.6 |
| 18. Total revenue | 33.7 | 21.8 | 16.7 | 13.9 | 6.3 | 5.6 | 8.1 | 5.2 | 5.4 | -0.3 | 6.2 | 6.9 | 2.1 | -3.4 | -0.1 |
| 19. Gross fixed capital formation | 21.3 | 19.0 | 17.2 | 16.6 | -0.9 | 8.9 | -4.0 | -10.2 | 5.1 | -3.3 | -15.5 | 1.8 | -5.8 | 14.5 | -17.2 |
| 20. Other capital expenditure 1) | -0.2 | 2.0 | 0.3 | 0.2 | -0.5 | 0.3 | -0.8 | 0.4 | 0.2 | 0.0 | -0.3 | 0.2 | -0.6 | 0.8 | 0.0 |
| 21. Total expenditure | 36.5 | 33.1 | 27.6 | 7.2 | 6.7 | 8.9 | 4.4 | 5.1 | 6.4 | 6.1 | 1.2 | 3.7 | 2.2 | 5.1 | 0.3 |
| 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 | 1.8 | -6.2 | 0.9 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.0 | -3.1 | -3.4 | 2.3 | -0.2 | -1.3 | 1.4 | 0.0 | -0.5 | -2.7 | 2.2 | 1.3 | 0.0 | -3.9 | -0.2 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 6.3 | 5.0 | 3.4 | 2.8 | 2.9 | 4.3 | 2.8 | 2.9 | 3.4 | 6.1 | 3.9 | 2.6 | 2.6 | 6.5 | 6.7 |
| 2. Interest payments (% of GDP) | 8.2 | 5.8 | 3.2 | 3.0 | 3.0 | 3.0 | 2.8 | 2.7 | 2.6 | 2.6 | 2.7 | 2.8 | 2.9 | 3.0 | 3.3 |
| 3. Implicit interest rate 2) | : | 10.6 | 6.3 | 6.2 | 6.3 | 6.3 | 5.6 | 5.0 | 4.8 | 4.6 | 4.5 | 4.6 | 4.6 | 4.4 | 4.4 |
| 4. Nominal GDP growth rate | 17.6 | 7.9 | 8.8 | 7.2 | 7.1 | 5.8 | 4.7 | 2.3 | 4.0 | 3.5 | 4.2 | 5.0 | 1.8 | -1.5 | 0.8 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 6.3 | 5.0 | 3.4 | 2.8 | 2.9 | 4.3 | 2.8 | 2.9 | 3.4 | 6.1 | 3.9 | 2.6 | 2.6 | 6.5 | 6.7 |
| 6. Contribution of nominal GDP growth | : | -4.3 | -4.5 | -3.5 | -3.4 | -2.7 | -2.4 | -1.3 | -2.2 | -2.0 | -2.6 | -3.1 | -1.1 | 1.0 | -0.6 |
| 7. Stock-flow adjustment 3) | : | 1.3 | -2.9 | 0.0 | -0.5 | 1.1 | 2.1 | -0.3 | 0.3 | 1.1 | -0.2 | -0.6 | 1.4 | 1.4 | 0.1 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.9 | -0.8 | 0.2 | -0.2 | -0.1 | 1.3 | 0.0 | 0.2 | 0.7 | 3.5 | 1.2 | -0.2 | -0.3 | 3.6 | 3.4 |
| 9. Snow-ball effect | : | 1.5 | -1.3 | -0.5 | -0.4 | 0.2 | 0.4 | 1.4 | 0.5 | 0.7 | 0.2 | -0.3 | 1.7 | 4.0 | 2.7 |
| 10. Stock-flow adjustment 3) | : | 1.3 | -2.9 | 0.0 | -0.5 | 1.1 | 2.1 | -0.3 | 0.3 | 1.1 | -0.2 | -0.6 | 1.4 | 1.4 | 0.1 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 2.1 | -4.0 | -0.7 | -1.0 | 2.6 | 2.6 | 1.3 | 1.4 | 5.3 | 1.1 | -1.1 | 2.9 | 8.9 | 6.1 |
| 12. Level of gross debt (end of year) | 55.3 | 61.0 | 52.1 | 51.4 | 50.4 | 52.9 | 55.5 | 56.9 | 58.3 | 63.6 | 64.7 | 63.5 | 66.4 | 75.4 | 81.5 |

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

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

3) Line 7 = line 10.

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

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 1.86 | 2.07 | 2.40 | 2.79 | 2.92 | 3.22 | 3.67 | 4.02 | 4.24 | 4.45 | 4.63 | 5.02 | 5.20 | 5.19 | 5.32 |
| 2. Current taxes on income and wealth | 0.87 | 1.00 | 1.09 | 1.23 | 1.35 | 1.55 | 1.80 | 2.00 | 2.22 | 2.49 | 2.83 | 3.27 | 3.44 | 3.26 | 3.33 |
| 3. Social contributions | 1.81 | 1.95 | 2.18 | 2.41 | 2.68 | 3.04 | 3.35 | 3.62 | 3.92 | 4.16 | 4.43 | 4.81 | 5.32 | 5.17 | 5.31 |
| 4. Of which actual social contributions | 1.78 | 1.93 | 2.15 | 2.38 | 2.64 | 3.00 | 3.30 | 3.57 | 3.86 | 4.09 | 4.35 | 4.73 | 5.24 | 5.09 | 5.22 |
| 5. Other current revenue | 0.59 | 0.70 | 0.78 | 0.84 | 0.96 | 1.14 | 1.29 | 1.30 | 1.38 | 1.43 | 1.46 | 1.54 | 1.77 | 1.70 | 1.76 |
| 6. Total current revenue | 5.13 | 5.72 | 6.44 | 7.26 | 7.92 | 8.95 | 10.11 | 10.94 | 11.77 | 12.54 | 13.36 | 14.65 | 15.74 | 15.31 | 15.72 |
| 7. Government consumption expenditure | 2.19 | 2.47 | 2.73 | 3.06 | 3.48 | 4.02 | 4.44 | 4.79 | 5.13 | 5.47 | 5.82 | 6.10 | 6.66 | 7.13 | 7.64 |
| 8. Of which compensation of employees | 1.34 | 1.51 | 1.64 | 1.85 | 2.09 | 2.44 | 2.68 | 2.94 | 3.14 | 3.30 | 3.48 | 3.64 | 3.99 | 4.34 | 4.71 |
| 9. Collective consumption | 0.90 | 1.00 | 1.09 | 1.24 | 1.40 | 1.62 | 1.77 | 1.91 | 2.06 | 2.22 | 2.39 | 2.50 | 2.70 | 2.89 | 3.09 |
| 10. Social transfers in kind | 1.29 | 1.47 | 1.64 | 1.82 | 2.08 | 2.40 | 2.66 | 2.89 | 3.08 | 3.25 | 3.43 | 3.59 | 3.96 | 4.24 | 4.54 |
| 11. Social transfers other than in kind | 1.83 | 2.14 | 2.38 | 2.66 | 2.96 | 3.30 | 3.68 | 4.00 | 4.29 | 4.50 | 4.74 | 4.96 | 5.45 | 5.76 | 5.92 |
| 12. Interest | 0.25 | 0.32 | 0.33 | 0.36 | 0.44 | 0.50 | 0.51 | 0.49 | 0.46 | 0.45 | 0.43 | 0.44 | 0.44 | 0.58 | 0.66 |
| 13. Subsidies | 0.23 | 0.26 | 0.30 | 0.32 | 0.35 | 0.38 | 0.42 | 0.50 | 0.47 | 0.45 | 0.50 | 0.55 | 0.58 | 0.78 | 0.77 |
| 14. Other current expenditure | 0.28 | 0.34 | 0.38 | 0.47 | 0.53 | 0.69 | 0.73 | 0.72 | 0.83 | 0.96 | 0.97 | 0.98 | 1.14 | 1.18 | 1.23 |
| 15. Total current expenditure | 4.78 | 5.53 | 6.11 | 6.92 | 7.76 | 8.87 | 9.78 | 10.50 | 11.18 | 11.83 | 12.47 | 13.04 | 14.27 | 15.43 | 16.21 |
| 16. Gross saving | 0.35 | 0.19 | 0.33 | 0.35 | 0.15 | 0.09 | 0.33 | 0.44 | 0.59 | 0.71 | 0.88 | 1.61 | 1.47 | -0.12 | -0.49 |
| 17. Capital transfers received | 0.01 | 0.02 | 0.04 | 0.04 | 0.03 | 0.05 | 0.04 | 0.03 | 0.04 | 0.04 | 0.06 | 0.14 | 0.10 | 0.09 | 0.09 |
| 18. Total revenue | 5.14 | 5.74 | 6.48 | 7.30 | 7.95 | 9.00 | 10.15 | 10.98 | 11.81 | 12.58 | 13.42 | 14.79 | 15.84 | 15.40 | 15.81 |
| 19. Gross fixed capital formation | 0.37 | 0.39 | 0.44 | 0.58 | 0.59 | 0.67 | 0.68 | 0.81 | 0.94 | 0.91 | 1.14 | 1.29 | 1.54 | 1.60 | 1.64 |
| 20. Other capital expenditure | 0.13 | 0.14 | 0.29 | 0.32 | 0.28 | 0.29 | 0.25 | 0.34 | 0.29 | 0.25 | 0.21 | 0.30 | 0.38 | 0.38 | 0.39 |
| 21. Total expenditure | 5.27 | 6.06 | 6.84 | 7.63 | 8.64 | 9.86 | 10.72 | 11.65 | 12.41 | 12.99 | 13.82 | 14.63 | 16.19 | 17.41 | 18.24 |
| 22. Tax burden | 4.52 | 5.00 | 5.66 | 6.42 | 6.92 | 7.79 | 8.78 | 9.58 | 10.37 | 11.11 | 11.90 | 13.16 | 14.01 | 13.68 | 14.02 |
| 23. Net lending (+) or net borrowing (-) | -0.13 | -0.32 | -0.36 | -0.33 | -0.70 | -0.85 | -0.57 | -0.67 | -0.60 | -0.41 | -0.40 | 0.16 | -0.35 | -2.01 | -2.43 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 15.7 | 15.3 | 16.0 | 16.6 | 15.8 | 15.6 | 15.9 | 16.0 | 15.7 | 15.5 | 14.9 | 14.6 | 14.0 | 14.2 | 14.2 |
| 2. Current taxes on income and wealth | 7.4 | 7.4 | 7.3 | 7.3 | 7.3 | 7.5 | 7.8 | 8.0 | 8.2 | 8.7 | 9.1 | 9.5 | 9.3 | 8.9 | 8.9 |
| 3. Social contributions | 15.2 | 14.5 | 14.6 | 14.3 | 14.5 | 14.7 | 14.5 | 14.4 | 14.5 | 14.5 | 14.3 | 14.0 | 14.3 | 14.2 | 14.1 |
| 4. Of which actual social contributions | 15.0 | 14.3 | 14.4 | 14.1 | 14.3 | 14.5 | 14.3 | 14.2 | 14.2 | 14.3 | 14.0 | 13.7 | 14.1 | 13.9 | 13.9 |
| 5. Other current revenue | 4.9 | 5.1 | 5.2 | 5.0 | 5.2 | 5.5 | 5.6 | 5.2 | 5.1 | 5.0 | 4.7 | 4.5 | 4.8 | 4.6 | 4.7 |
| 6. Total current revenue | 43.2 | 42.3 | 43.0 | 43.2 | 42.8 | 43.4 | 43.7 | 43.6 | 43.5 | 43.7 | 43.1 | 42.5 | 42.4 | 41.9 | 41.9 |
| 7. Government consumption expenditure | 18.4 | 18.2 | 18.2 | 18.2 | 18.8 | 19.4 | 19.2 | 19.1 | 19.0 | 19.1 | 18.8 | 17.7 | 17.9 | 19.5 | 20.3 |
| 8. Of which compensation of employees | 11.3 | 11.2 | 11.0 | 11.0 | 11.3 | 11.8 | 11.6 | 11.7 | 11.6 | 11.5 | 11.2 | 10.6 | 10.8 | 11.9 | 12.5 |
| 9. Collective consumption | 7.6 | 7.4 | 7.3 | 7.4 | 7.6 | 7.8 | 7.7 | 7.6 | 7.6 | 7.7 | 7.7 | 7.3 | 7.3 | 7.9 | 8.2 |
| 10. Social transfers in kind | 10.9 | 10.8 | 10.9 | 10.9 | 11.2 | 11.6 | 11.5 | 11.5 | 11.4 | 11.3 | 11.1 | 10.4 | 10.7 | 11.6 | 12.1 |
| 11. Social transfers other than in kind | 15.5 | 15.8 | 15.9 | 15.8 | 16.0 | 16.0 | 15.9 | 15.9 | 15.9 | 15.7 | 15.3 | 14.4 | 14.7 | 15.8 | 15.8 |
| 12. Interest | 2.1 | 2.4 | 2.2 | 2.2 | 2.4 | 2.4 | 2.2 | 2.0 | 1.7 | 1.6 | 1.4 | 1.3 | 1.2 | 1.6 | 1.8 |
| 13. Subsidies | 1.9 | 1.9 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | 2.0 | 1.7 | 1.6 | 1.6 | 1.6 | 1.6 | 2.1 | 2.0 |
| 14. Other current expenditure | 2.4 | 2.5 | 2.5 | 2.8 | 2.9 | 3.3 | 3.2 | 2.8 | 3.0 | 3.3 | 3.1 | 2.9 | 3.1 | 3.2 | 3.3 |
| 15. Total current expenditure | 40.3 | 40.9 | 40.8 | 41.2 | 42.0 | 42.9 | 42.3 | 41.8 | 41.3 | 41.2 | 40.2 | 37.8 | 38.4 | 42.2 | 43.2 |
| 16. Gross saving | 2.9 | 1.4 | 2.2 | 2.1 | 0.8 | 0.4 | 1.4 | 1.8 | 2.2 | 2.5 | 2.9 | 4.7 | 4.0 | -0.3 | -1.3 |
| 17. Capital transfers received | 0.1 | 0.1 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.4 | 0.3 | 0.2 | 0.2 |
| 18. Total revenue | 43.3 | 42.5 | 43.3 | 43.4 | 43.0 | 43.6 | 43.9 | 43.7 | 43.6 | 43.8 | 43.3 | 42.9 | 42.7 | 42.2 | 42.1 |
| 19. Gross fixed capital formation | 3.1 | 2.9 | 2.9 | 3.4 | 3.2 | 3.2 | 3.0 | 3.2 | 3.5 | 3.2 | 3.7 | 3.7 | 4.2 | 4.4 | 4.4 |
| 20. Other capital expenditure | 1.1 | 1.0 | 2.0 | 1.9 | 1.5 | 1.4 | 1.1 | 1.3 | 1.1 | 0.9 | 0.7 | 0.9 | 1.0 | 1.0 | 1.0 |
| 21. Total expenditure | 44.5 | 44.8 | 45.7 | 45.4 | 46.8 | 47.7 | 46.3 | 46.4 | 45.8 | 45.3 | 44.6 | 42.4 | 43.6 | 47.7 | 48.6 |
| 22. Tax burden | 38.1 | 37.0 | 37.8 | 38.2 | 37.5 | 37.7 | 38.0 | 38.2 | 38.3 | 38.7 | 38.4 | 38.2 | 37.7 | 37.5 | 37.3 |
| 23. Net lending (+) or net borrowing (-) | -1.1 | -2.4 | -2.4 | -2.0 | -3.8 | -4.1 | -2.5 | -2.7 | -2.2 | -1.4 | -1.3 | 0.5 | -0.9 | -5.5 | -6.5 |

Table 14C

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

Slovenia

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

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|-------|------|------|-------|-------|------|------|------|-------|-------|------|------|
| 1. Taxes on production and imports | 11.1 | 15.8 | 16.4 | 4.8 | 10.2 | 13.9 | 9.6 | 5.6 | 4.9 | 4.2 | 8.4 | 3.6 | -0.4 | 2.6 |
| 2. Current taxes on income and wealth | 14.7 | 9.1 | 12.7 | 10.1 | 14.8 | 15.6 | 11.3 | 11.0 | 12.4 | 13.3 | 15.7 | 5.2 | -5.3 | 2.1 |
| 3. Social contributions | 8.2 | 11.5 | 10.6 | 11.0 | 13.7 | 10.3 | 8.0 | 8.3 | 6.1 | 6.3 | 8.7 | 10.6 | -2.8 | 2.6 |
| 4. Of which actual social contributions | 8.1 | 11.5 | 10.5 | 11.0 | 13.7 | 10.3 | 8.0 | 8.1 | 6.1 | 6.4 | 8.8 | 10.6 | -2.8 | 2.6 |
| 5. Other current revenue | 18.7 | 11.7 | 7.7 | 15.0 | 18.2 | 13.1 | 1.2 | 5.8 | 3.7 | 2.5 | 4.8 | 15.4 | -4.3 | 4.0 |
| 6. Total current revenue | 11.6 | 12.7 | 12.7 | 9.0 | 13.1 | 12.9 | 8.3 | 7.5 | 6.6 | 6.5 | 9.7 | 7.5 | -2.7 | 2.6 |
| 7. Government consumption expenditure | 12.7 | 10.6 | 12.4 | 13.5 | 15.4 | 10.4 | 8.1 | 7.1 | 6.6 | 6.4 | 4.7 | 9.3 | 7.0 | 7.1 |
| 8. Of which compensation of employees | 13.4 | 8.5 | 12.4 | 13.1 | 16.7 | 9.9 | 9.8 | 6.7 | 5.3 | 5.3 | 4.6 | 9.7 | 8.7 | 8.5 |
| 9. Collective consumption | 11.5 | 9.1 | 13.6 | 13.1 | 15.3 | 9.7 | 7.4 | 7.8 | 8.0 | 7.6 | 4.7 | 7.9 | 6.9 | 7.2 |
| 10. Social transfers in kind | 13.6 | 11.6 | 11.6 | 13.8 | 15.5 | 10.9 | 8.5 | 6.6 | 5.6 | 5.6 | 4.6 | 10.2 | 7.1 | 7.0 |
| 11. Social transfers other than in kind | 16.7 | 11.0 | 12.1 | 11.1 | 11.4 | 11.8 | 8.5 | 7.4 | 4.8 | 5.3 | 4.7 | 9.9 | 5.5 | 2.8 |
| 12. Interest | 30.3 | 2.1 | 10.3 | 22.7 | 12.0 | 1.8 | -3.0 | -6.4 | -2.9 | -3.2 | 2.3 | -1.5 | 33.3 | 13.8 |
| 13. Subsidies | 14.5 | 14.1 | 7.5 | 8.9 | 8.1 | 11.4 | 19.5 | -7.0 | -3.4 | 11.3 | 9.3 | 5.1 | 35.5 | -2.0 |
| 14. Other current expenditure 1) | 0.1 | 0.0 | 0.3 | 0.1 | 0.4 | -0.2 | -0.3 | 0.2 | 0.3 | -0.2 | -0.3 | 0.2 | 0.2 | 0.0 |
| 15. Total current expenditure | 15.7 | 10.5 | 13.3 | 12.2 | 14.2 | 10.3 | 7.3 | 6.5 | 5.8 | 5.4 | 4.5 | 9.5 | 8.1 | 5.0 |
| 16. Gross saving 1) | -1.5 | 0.8 | -0.2 | -1.2 | -0.4 | 1.0 | 0.4 | 0.4 | 0.3 | 0.4 | 1.8 | -0.7 | -4.3 | -1.0 |
| 17. Capital transfers received | 16.0 | 132.9 | -11.5 | -9.5 | 49.8 | -11.6 | -22.7 | 30.9 | 2.4 | 37.6 | 137.7 | -33.6 | -9.3 | 0.2 |
| 18. Total revenue | 11.6 | 13.0 | 12.6 | 8.9 | 13.3 | 12.7 | 8.2 | 7.6 | 6.5 | 6.6 | 10.2 | 7.1 | -2.8 | 2.6 |
| 19. Gross fixed capital formation | 6.2 | 13.5 | 31.1 | 2.0 | 13.9 | 2.2 | 19.0 | 15.0 | -2.6 | 25.4 | 12.7 | 19.4 | 4.0 | 2.5 |
| 20. Other capital expenditure 1) | -0.1 | 0.9 | -0.1 | -0.4 | -0.1 | -0.3 | 0.2 | -0.3 | -0.2 | -0.2 | 0.2 | 0.1 | 0.0 | 0.0 |
| 21. Total expenditure | 14.8 | 13.0 | 11.6 | 13.2 | 14.0 | 8.7 | 8.7 | 6.5 | 4.7 | 6.4 | 5.8 | 10.7 | 7.5 | 4.7 |
| 22. Tax burden | 10.6 | 13.3 | 13.3 | 7.9 | 12.5 | 12.7 | 9.2 | 8.2 | 7.1 | 7.1 | 10.6 | 6.5 | -2.5 | 2.5 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.2 | 0.0 | 0.4 | -1.8 | -0.4 | 1.7 | -0.2 | 0.5 | 0.8 | 0.1 | 1.8 | -1.4 | -4.6 | -1.0 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 1.1 | 2.4 | 2.4 | 2.0 | 3.8 | 4.1 | 2.5 | 2.7 | 2.2 | 1.4 | 1.3 | -0.5 | 0.9 | 5.5 | 6.5 |
| 2. Interest payments (% of GDP) | 2.1 | 2.4 | 2.2 | 2.2 | 2.4 | 2.4 | 2.2 | 2.0 | 1.7 | 1.6 | 1.4 | 1.3 | 1.2 | 1.6 | 1.8 |
| 3. Implicit interest rate 2) | : | 13.3 | 11.7 | 11.3 | 11.1 | 10.1 | 8.9 | 7.6 | 6.7 | 6.1 | 5.6 | 5.3 | 5.4 | 6.9 | 6.2 |
| 4. Nominal GDP growth rate | 15.3 | 13.8 | 10.8 | 12.3 | 10.0 | 11.8 | 12.0 | 8.6 | 7.8 | 6.0 | 8.0 | 11.2 | 7.7 | -1.6 | 2.8 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 1.1 | 2.4 | 2.4 | 2.0 | 3.8 | 4.1 | 2.5 | 2.7 | 2.2 | 1.4 | 1.3 | -0.5 | 0.9 | 5.5 | 6.5 |
| 6. Contribution of nominal GDP growth | : | -2.5 | -2.0 | -2.4 | -2.2 | -2.8 | -2.9 | -2.2 | -2.0 | -1.5 | -2.0 | -2.7 | -1.7 | 0.4 | -0.8 |
| 7. Stock-flow adjustment 3) | : | 0.5 | 0.3 | 2.8 | 1.3 | -0.6 | 1.1 | -1.1 | -0.5 | 0.0 | 0.4 | -0.2 | 0.1 | 0.6 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.0 | 0.0 | 0.2 | -0.2 | 1.4 | 1.7 | 0.3 | 0.7 | 0.5 | -0.1 | -0.1 | -1.8 | -0.2 | 3.9 | 4.7 |
| 9. Snow-ball effect | : | -0.1 | 0.2 | -0.2 | 0.2 | -0.4 | -0.7 | -0.3 | -0.3 | 0.0 | -0.6 | -1.4 | -0.5 | 2.0 | 1.0 |
| 10. Stock-flow adjustment 3) | : | 0.5 | 0.3 | 2.8 | 1.3 | -0.6 | 1.1 | -1.1 | -0.5 | 0.0 | 0.4 | -0.2 | 0.1 | 0.6 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 0.4 | 0.7 | 2.4 | 2.9 | 0.7 | 0.6 | -0.6 | -0.3 | -0.2 | -0.3 | -3.3 | -0.6 | 6.4 | 5.7 |
| 12. Level of gross debt (end of year) | 20.4 | 20.8 | 21.5 | 23.9 | 26.8 | 27.4 | 28.1 | 27.5 | 27.2 | 27.0 | 26.7 | 23.4 | 22.8 | 29.3 | 34.9 |

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1. Taxes on production and imports | 2.97 | 3.12 | 3.36 | 3.47 | 3.89 | 3.84 | 4.25 | 4.93 | 5.56 | 6.19 | 6.24 | 6.90 | 7.22 | 7.22 | 7.22 |
| 2. Current taxes on income and wealth | 2.08 | 2.20 | 2.35 | 2.53 | 2.32 | 2.53 | 2.59 | 2.89 | 2.76 | 2.96 | 3.34 | 3.79 | 4.28 | 4.21 | 4.16 |
| 3. Social contributions | 3.44 | 3.60 | 3.91 | 3.96 | 4.43 | 4.86 | 5.41 | 5.67 | 6.01 | 6.31 | 6.55 | 7.29 | 8.14 | 8.50 | 8.97 |
| 4. Of which actual social contributions | 3.42 | 3.58 | 3.90 | 3.93 | 4.41 | 4.84 | 5.38 | 5.62 | 5.94 | 6.27 | 6.49 | 7.21 | 8.06 | 8.42 | 8.88 |
| 5. Other current revenue | 0.88 | 1.25 | 0.95 | 1.35 | 1.36 | 1.59 | 1.27 | 1.67 | 1.55 | 1.97 | 2.28 | 1.91 | 2.38 | 2.53 | 2.70 |
| 6. Total current revenue | 9.38 | 10.16 | 10.58 | 11.31 | 12.00 | 12.82 | 13.52 | 15.16 | 15.87 | 17.44 | 18.41 | 19.89 | 22.02 | 22.46 | 23.04 |
| 7. Government consumption expenditure | 5.15 | 5.20 | 5.82 | 5.66 | 6.28 | 6.99 | 7.53 | 8.37 | 8.67 | 9.13 | 10.51 | 10.74 | 11.01 | 12.06 | 12.55 |
| 8. Of which compensation of employees | 2.05 | 2.22 | 2.48 | 2.65 | 2.75 | 3.01 | 3.36 | 3.60 | 3.64 | 3.59 | 4.06 | 4.18 | 4.42 | 4.66 | 4.91 |
| 9. Collective consumption | 2.97 | 2.40 | 2.70 | 3.00 | 3.52 | 4.01 | 4.31 | 5.03 | 5.29 | 5.42 | 6.30 | 5.82 | 5.71 | 6.62 | 6.98 |
| 10. Social transfers in kind | 2.17 | 2.80 | 3.12 | 2.66 | 2.76 | 2.98 | 3.23 | 3.34 | 3.38 | 3.71 | 4.21 | 4.92 | 5.31 | 5.43 | 5.57 |
| 11. Social transfers other than in kind | 3.06 | 3.26 | 3.56 | 4.01 | 4.22 | 4.60 | 5.05 | 4.84 | 5.53 | 6.12 | 6.54 | 7.13 | 7.59 | 8.35 | 9.10 |
| 12. Interest | 0.55 | 0.57 | 0.66 | 0.95 | 1.27 | 1.35 | 1.31 | 1.02 | 0.98 | 0.85 | 0.80 | 0.85 | 0.84 | 0.90 | 0.97 |
| 13. Subsidies | 0.83 | 1.02 | 0.73 | 0.75 | 0.77 | 0.71 | 0.55 | 0.67 | 0.84 | 0.65 | 0.73 | 0.74 | 1.29 | 1.40 | 1.53 |
| 14. Other current expenditure | -0.24 | -0.10 | -0.41 | -0.31 | -0.45 | -0.36 | -0.24 | 0.17 | -0.30 | 0.21 | 0.11 | 0.03 | 0.57 | 0.78 | 1.03 |
| 15. Total current expenditure | 9.35 | 9.95 | 10.36 | 11.06 | 12.09 | 13.30 | 14.21 | 15.07 | 15.73 | 16.96 | 18.70 | 19.49 | 21.30 | 23.48 | 25.19 |
| 16. Gross saving | 0.03 | 0.21 | 0.21 | 0.25 | -0.09 | -0.48 | -0.69 | 0.09 | 0.14 | 0.48 | -0.29 | 0.39 | 0.72 | -1.03 | -2.15 |
| 17. Capital transfers received | 0.04 | 0.01 | 0.01 | 0.04 | 0.03 | 0.04 | 0.04 | 0.01 | 0.07 | 0.00 | 0.02 | 0.12 | 0.02 | 0.38 | 1.14 |
| 18. Total revenue | 9.42 | 10.17 | 10.58 | 11.35 | 12.03 | 12.86 | 13.56 | 15.17 | 15.95 | 17.44 | 18.43 | 20.00 | 22.05 | 22.84 | 24.19 |
| 19. Gross fixed capital formation | 0.81 | 1.29 | 1.03 | 0.82 | 0.88 | 1.05 | 1.20 | 1.04 | 1.08 | 1.03 | 1.20 | 1.15 | 1.24 | 1.36 | 1.49 |
| 20. Other capital expenditure | 1.40 | 0.43 | 0.58 | 1.56 | 2.89 | 0.72 | 1.17 | 0.19 | 0.20 | 0.84 | 0.43 | 0.50 | 0.98 | 1.17 | 1.31 |
| 21. Total expenditure | 11.55 | 11.68 | 11.98 | 13.44 | 15.86 | 15.06 | 16.58 | 16.30 | 17.01 | 18.82 | 20.33 | 21.15 | 23.52 | 26.01 | 27.99 |
| 22. Tax burden | 8.48 | 8.90 | 9.61 | 9.94 | 10.63 | 11.22 | 12.23 | 13.44 | 14.33 | 15.55 | 16.22 | 18.23 | 19.74 | 19.96 | 20.37 |
| 23. Net lending (+) or net borrowing (-) | -2.13 | -1.51 | -1.40 | -2.09 | -3.82 | -2.21 | -3.02 | -1.13 | -1.07 | -1.39 | -1.90 | -1.14 | -1.48 | -3.17 | -3.80 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 13.8 | 13.1 | 12.8 | 12.4 | 12.5 | 11.4 | 11.6 | 12.1 | 12.3 | 12.6 | 11.3 | 11.2 | 10.7 | 10.6 | 10.2 |
| 2. Current taxes on income and wealth | 9.7 | 9.2 | 9.0 | 9.0 | 7.4 | 7.5 | 7.0 | 7.1 | 6.1 | 6.0 | 6.1 | 6.2 | 6.4 | 6.2 | 5.9 |
| 3. Social contributions | 16.0 | 15.1 | 15.0 | 14.1 | 14.2 | 14.4 | 14.7 | 14.0 | 13.3 | 12.8 | 11.9 | 11.8 | 12.1 | 12.5 | 12.6 |
| 4. Of which actual social contributions | 15.9 | 15.0 | 14.9 | 14.0 | 14.1 | 14.3 | 14.6 | 13.8 | 13.1 | 12.7 | 11.8 | 11.7 | 12.0 | 12.4 | 12.5 |
| 5. Other current revenue | 4.1 | 5.2 | 3.6 | 4.8 | 4.4 | 4.7 | 3.4 | 4.1 | 3.4 | 4.0 | 4.1 | 3.1 | 3.5 | 3.7 | 3.8 |
| 6. Total current revenue | 43.6 | 42.6 | 40.4 | 40.2 | 38.5 | 37.9 | 36.7 | 37.3 | 35.1 | 35.4 | 33.4 | 32.3 | 32.7 | 33.0 | 32.5 |
| 7. Government consumption expenditure | 23.9 | 21.8 | 22.2 | 20.1 | 20.1 | 20.7 | 20.5 | 20.6 | 19.2 | 18.5 | 19.1 | 17.5 | 16.4 | 17.7 | 17.7 |
| 8. Of which compensation of employees | 9.5 | 9.3 | 9.5 | 9.4 | 8.8 | 8.9 | 9.1 | 8.9 | 8.0 | 7.3 | 7.4 | 6.8 | 6.6 | 6.8 | 6.9 |
| 9. Collective consumption | 13.8 | 10.1 | 10.3 | 10.7 | 11.3 | 11.9 | 11.7 | 12.4 | 11.7 | 11.0 | 11.4 | 9.5 | 8.5 | 9.7 | 9.8 |
| 10. Social transfers in kind | 10.1 | 11.8 | 11.9 | 9.5 | 8.8 | 8.8 | 8.8 | 8.2 | 7.5 | 7.5 | 7.6 | 8.0 | 7.9 | 8.0 | 7.9 |
| 11. Social transfers other than in kind | 14.2 | 13.7 | 13.6 | 14.3 | 13.6 | 13.6 | 13.7 | 11.9 | 12.2 | 12.4 | 11.9 | 11.6 | 11.3 | 12.3 | 12.8 |
| 12. Interest | 2.5 | 2.4 | 2.5 | 3.4 | 4.1 | 4.0 | 3.6 | 2.5 | 2.2 | 1.7 | 1.5 | 1.4 | 1.2 | 1.3 | 1.4 |
| 13. Subsidies | 3.9 | 4.3 | 2.8 | 2.7 | 2.5 | 2.1 | 1.5 | 1.7 | 1.9 | 1.3 | 1.3 | 1.2 | 1.9 | 2.1 | 2.2 |
| 14. Other current expenditure | -1.1 | -0.4 | -1.6 | -1.1 | -1.5 | -1.1 | -0.6 | 0.4 | -0.7 | 0.4 | 0.2 | 0.0 | 0.8 | 1.1 | 1.5 |
| 15. Total current expenditure | 43.4 | 41.7 | 39.6 | 39.4 | 38.8 | 39.3 | 38.6 | 37.1 | 34.8 | 34.4 | 33.9 | 31.7 | 31.6 | 34.5 | 35.5 |
| 16. Gross saving | 0.1 | 0.9 | 0.8 | 0.9 | -0.3 | -1.4 | -1.9 | 0.2 | 0.3 | 1.0 | -0.5 | 0.6 | 1.1 | -1.5 | -3.0 |
| 17. Capital transfers received | 0.2 | 0.0 | 0.0 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.6 | 1.6 |
| 18. Total revenue | 43.8 | 42.6 | 40.4 | 40.4 | 38.6 | 38.0 | 36.8 | 37.4 | 35.3 | 35.4 | 33.5 | 32.5 | 32.7 | 33.6 | 34.1 |
| 19. Gross fixed capital formation | 3.8 | 5.4 | 4.0 | 2.9 | 2.8 | 3.1 | 3.3 | 2.6 | 2.4 | 2.1 | 2.2 | 1.9 | 1.8 | 2.0 | 2.1 |
| 20. Other capital expenditure | 6.5 | 1.8 | 2.2 | 5.5 | 9.3 | 2.1 | 3.2 | 0.5 | 0.4 | 1.7 | 0.8 | 0.8 | 1.5 | 1.7 | 1.9 |
| 21. Total expenditure | 53.7 | 48.9 | 45.8 | 47.8 | 50.9 | 44.5 | 45.0 | 40.1 | 37.6 | 38.2 | 36.9 | 34.4 | 34.9 | 38.3 | 39.4 |
| 22. Tax burden | 39.4 | 37.3 | 36.7 | 35.4 | 34.1 | 33.1 | 33.2 | 33.1 | 31.7 | 31.5 | 29.5 | 29.6 | 29.3 | 29.4 | 28.7 |
| 23. Net lending (+) or net borrowing (-) | -9.9 | -6.3 | -5.3 | -7.4 | -12.3 | -6.5 | -8.2 | -2.8 | -2.4 | -2.8 | -3.5 | -1.9 | -2.2 | -4.7 | -5.4 |

Table 15C

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

Slovakia

(SKK; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|--------|-------|-------|-------|-------|------|-------|-------|-------|-------|--------|-------|-------|--------|-------|
| 1. Taxes on production and imports | 6.2 | 4.9 | 7.8 | 3.4 | 12.0 | -1.3 | 10.7 | 15.9 | 12.7 | 11.4 | 0.7 | 10.6 | 4.7 | 0.0 | 0.0 |
| 2. Current taxes on income and wealth | -0.3 | 5.7 | 7.0 | 7.3 | -8.3 | 9.1 | 2.4 | 11.5 | -4.5 | 7.5 | 12.6 | 13.7 | 13.0 | -1.8 | -1.2 |
| 3. Social contributions | 18.0 | 4.6 | 8.7 | 1.1 | 12.0 | 9.8 | 11.3 | 4.8 | 5.9 | 5.1 | 3.8 | 11.2 | 11.7 | 4.5 | 5.5 |
| 4. Of which actual social contributions | 18.0 | 4.6 | 8.7 | 0.9 | 12.2 | 9.8 | 11.2 | 4.4 | 5.8 | 5.4 | 3.5 | 11.2 | 11.7 | 4.5 | 5.5 |
| 5. Other current revenue | -5.2 | 40.9 | -23.7 | 42.4 | 0.7 | 16.9 | -20.5 | 32.1 | -7.1 | 26.6 | 16.1 | -16.4 | 24.8 | 6.1 | 6.7 |
| 6. Total current revenue | 7.4 | 8.4 | 4.1 | 6.9 | 6.1 | 6.9 | 5.4 | 12.2 | 4.7 | 9.8 | 5.6 | 8.0 | 10.7 | 2.0 | 2.6 |
| 7. Government consumption expenditure | 23.0 | 1.1 | 11.9 | -2.7 | 10.9 | 11.4 | 7.8 | 11.1 | 3.6 | 5.3 | 15.1 | 2.2 | 2.5 | 9.5 | 4.1 |
| 8. Of which compensation of employees | 11.8 | 8.3 | 11.6 | 7.0 | 3.7 | 9.5 | 11.9 | 7.0 | 1.1 | -1.3 | 13.0 | 3.1 | 5.6 | 5.4 | 5.5 |
| 9. Collective consumption | -11.2 | -19.3 | 12.6 | 11.2 | 17.3 | 13.9 | 7.3 | 16.7 | 5.2 | 2.4 | 16.3 | -7.5 | -2.0 | 16.1 | 5.4 |
| 10. Social transfers in kind | 159.5 | 28.9 | 11.2 | -14.8 | 3.7 | 8.1 | 8.3 | 3.6 | 1.2 | 9.7 | 13.4 | 16.8 | 7.9 | 2.3 | 2.6 |
| 11. Social transfers other than in kind | 11.7 | 6.4 | 9.4 | 12.6 | 5.2 | 9.0 | 9.8 | -4.2 | 14.4 | 10.6 | 6.9 | 8.9 | 6.5 | 10.0 | 9.0 |
| 12. Interest | 19.3 | 4.9 | 15.9 | 43.7 | 32.7 | 7.0 | -3.4 | -22.1 | -3.5 | -13.8 | -5.2 | 6.0 | -1.6 | 7.0 | 7.8 |
| 13. Subsidies | -9.0 | 22.4 | -28.1 | 2.5 | 3.1 | -7.9 | -22.1 | 21.4 | 25.3 | -23.3 | 12.2 | 1.9 | 73.8 | 9.0 | 9.5 |
| 14. Other current expenditure 1) | 1.0 | 0.7 | -1.2 | 0.5 | -0.3 | 0.4 | 0.4 | 1.1 | -1.1 | 1.1 | -0.2 | -0.2 | 0.8 | 0.3 | 0.3 |
| 15. Total current expenditure | 18.4 | 6.5 | 4.1 | 6.8 | 9.3 | 10.0 | 6.9 | 6.0 | 4.4 | 7.8 | 10.3 | 4.3 | 9.3 | 10.3 | 7.3 |
| 16. Gross saving 1) | -4.2 | 0.7 | -0.1 | 0.1 | -1.2 | -1.1 | -0.5 | 2.1 | 0.1 | 0.7 | -1.5 | 1.2 | 0.4 | -2.6 | -1.5 |
| 17. Capital transfers received | 2009.3 | -77.6 | -2.3 | 420.2 | -26.6 | 10.8 | 17.9 | -79.5 | 765.5 | -98.9 | 1951.8 | 585.9 | -79.5 | 1493.7 | 199.9 |
| 18. Total revenue | 7.8 | 8.0 | 4.1 | 7.3 | 6.0 | 6.9 | 5.5 | 11.9 | 5.1 | 9.3 | 5.7 | 8.6 | 10.2 | 3.6 | 5.9 |
| 19. Gross fixed capital formation | 78.1 | 60.1 | -20.1 | -20.7 | 6.8 | 19.5 | 15.1 | -13.7 | 3.7 | -4.6 | 16.5 | -4.1 | 7.9 | 9.5 | 9.5 |
| 20. Other capital expenditure 1) | 1.1 | -4.7 | 0.4 | 3.3 | 3.7 | -7.2 | 1.0 | -2.7 | 0.0 | 1.3 | -0.9 | 0.0 | 0.6 | 0.3 | 0.1 |
| 21. Total expenditure | 23.0 | 1.1 | 2.6 | 12.2 | 18.0 | -5.0 | 10.1 | -1.7 | 4.4 | 10.6 | 8.0 | 4.0 | 11.2 | 10.6 | 7.6 |
| 22. Tax burden | 8.9 | 5.0 | 8.0 | 3.4 | 6.9 | 5.6 | 9.0 | 9.9 | 6.6 | 8.5 | 4.3 | 12.4 | 8.3 | 1.5 | 2.1 |
| 23. Net lending (+) or net borrowing (-) 1) | -6.5 | 3.6 | 1.0 | -2.1 | -4.8 | 5.8 | -1.7 | 5.4 | 0.4 | -0.5 | -0.6 | 1.6 | -0.3 | -2.5 | -0.7 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 9.9 | 6.3 | 5.3 | 7.4 | 12.3 | 6.5 | 8.2 | 2.8 | 2.4 | 2.8 | 3.5 | 1.9 | 2.2 | 4.7 | 5.4 |
| 2. Interest payments (% of GDP) | 2.5 | 2.4 | 2.5 | 3.4 | 4.1 | 4.0 | 3.6 | 2.5 | 2.2 | 1.7 | 1.5 | 1.4 | 1.2 | 1.3 | 1.4 |
| 3. Implicit interest rate 2) | 12.8 | 8.6 | 8.2 | 10.6 | 9.4 | 8.6 | 7.9 | 6.4 | 5.7 | 4.5 | 4.8 | 5.1 | 4.6 | 4.8 | 4.4 |
| 4. Nominal GDP growth rate | 11.4 | 10.9 | 9.7 | 7.4 | 10.9 | 8.6 | 8.8 | 10.3 | 11.3 | 9.1 | 11.7 | 11.7 | 9.5 | 1.0 | 4.4 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 9.9 | 6.3 | 5.3 | 7.4 | 12.3 | 6.5 | 8.2 | 2.8 | 2.4 | 2.8 | 3.5 | 1.9 | 2.2 | 4.7 | 5.4 |
| 6. Contribution of nominal GDP growth | -2.3 | -3.1 | -3.0 | -2.4 | -4.7 | -4.0 | -4.0 | -4.0 | -4.3 | -3.4 | -3.6 | -3.2 | -2.5 | -0.3 | -1.4 |
| 7. Stock-flow adjustment 3) | 1.3 | -0.6 | -1.6 | 8.3 | -5.1 | -3.9 | -9.8 | 0.2 | 1.0 | -6.6 | -3.6 | 0.2 | -1.4 | 0.1 | 0.2 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 7.4 | 3.9 | 2.8 | 4.0 | 8.2 | 2.5 | 4.7 | 0.3 | 0.2 | 1.1 | 2.0 | 0.5 | 0.9 | 3.3 | 4.0 |
| 9. Snow-ball effect | 0.3 | -0.7 | -0.4 | 1.0 | -0.6 | 0.0 | -0.4 | -1.5 | -2.1 | -1.7 | -2.1 | -1.8 | -1.3 | 1.1 | 0.0 |
| 10. Stock-flow adjustment 3) | 1.3 | -0.6 | -1.6 | 8.3 | -5.1 | -3.9 | -9.8 | 0.2 | 1.0 | -6.6 | -3.6 | 0.2 | -1.4 | 0.1 | 0.2 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 8.9 | 2.6 | 0.8 | 13.3 | 2.5 | -1.4 | -5.5 | -1.0 | -1.0 | -7.3 | -3.7 | -1.1 | -1.7 | 4.6 | 4.2 |
| 12. Level of gross debt (end of year) | 31.1 | 33.8 | 34.5 | 47.8 | 50.3 | 48.9 | 43.4 | 42.4 | 41.4 | 34.2 | 30.4 | 29.4 | 27.6 | 32.2 | 36.3 |

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

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

3) Line 7 = line 10.

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

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 4.36 | 8.17 | 13.40 | 12.94 | 17.79 | 18.17 | 19.24 | 20.31 | 20.95 | 21.77 | 22.67 | 23.43 | 23.86 | 23.55 | 23.23 |
| 2. Current taxes on income and wealth | 4.71 | 9.46 | 15.49 | 16.58 | 27.89 | 26.45 | 27.05 | 25.89 | 26.67 | 27.61 | 28.74 | 31.53 | 32.32 | 28.94 | 29.30 |
| 3. Social contributions | 3.57 | 6.49 | 11.33 | 14.11 | 16.02 | 17.02 | 17.27 | 17.38 | 17.99 | 19.12 | 20.51 | 21.62 | 22.44 | 22.14 | 22.32 |
| 4. Of which actual social contributions | 3.06 | 5.50 | 10.64 | 13.89 | 15.99 | 17.02 | 17.27 | 17.38 | 17.99 | 19.12 | 20.51 | 21.62 | 22.44 | 22.14 | 22.32 |
| 5. Other current revenue | 1.96 | 4.37 | 7.44 | 9.23 | 10.80 | 11.58 | 11.92 | 12.39 | 13.35 | 13.95 | 15.25 | 17.18 | 18.31 | 18.62 | 18.94 |
| 6. Total current revenue | 14.60 | 28.49 | 47.66 | 52.85 | 72.50 | 73.21 | 75.49 | 75.97 | 78.96 | 82.45 | 87.17 | 93.76 | 96.92 | 93.24 | 93.79 |
| 7. Government consumption expenditure | 6.09 | 11.75 | 19.43 | 21.85 | 26.90 | 28.54 | 30.36 | 31.75 | 33.42 | 35.09 | 36.57 | 38.44 | 41.15 | 43.68 | 45.85 |
| 8. Of which compensation of employees | 4.16 | 8.26 | 13.20 | 14.55 | 17.23 | 18.03 | 19.02 | 19.89 | 20.71 | 21.65 | 22.33 | 23.27 | 24.65 | 25.76 | 26.84 |
| 9. Collective consumption | 2.33 | 4.28 | 6.90 | 8.13 | 9.81 | 10.20 | 10.82 | 11.18 | 11.64 | 12.15 | 12.51 | 12.94 | 13.91 | 14.66 | 15.36 |
| 10. Social transfers in kind | 3.76 | 7.47 | 12.53 | 13.72 | 17.09 | 18.34 | 19.54 | 20.57 | 21.79 | 22.94 | 24.06 | 25.50 | 27.25 | 29.02 | 30.48 |
| 11. Social transfers other than in kind | 3.61 | 7.92 | 13.08 | 21.05 | 21.44 | 22.17 | 23.51 | 24.43 | 25.29 | 26.00 | 26.56 | 27.18 | 28.23 | 30.34 | 31.74 |
| 12. Interest | 0.32 | 1.01 | 1.25 | 3.78 | 3.70 | 3.69 | 3.01 | 2.53 | 2.38 | 2.35 | 2.39 | 2.65 | 2.63 | 2.36 | 2.56 |
| 13. Subsidies | 1.03 | 1.72 | 2.48 | 2.63 | 2.00 | 2.00 | 2.01 | 2.02 | 2.02 | 2.08 | 2.26 | 2.32 | 2.43 | 2.54 | 2.64 |
| 14. Other current expenditure | 0.87 | 1.96 | 3.11 | 4.25 | 6.03 | 6.14 | 6.88 | 7.57 | 7.99 | 8.55 | 9.05 | 9.39 | 10.23 | 10.76 | 11.12 |
| 15. Total current expenditure | 11.93 | 24.35 | 39.35 | 53.55 | 60.07 | 62.54 | 65.76 | 68.30 | 71.10 | 74.07 | 76.83 | 79.98 | 84.67 | 89.67 | 93.91 |
| 16. Gross saving | 2.68 | 4.14 | 8.31 | -0.70 | 12.43 | 10.68 | 9.73 | 7.67 | 7.86 | 8.38 | 10.34 | 13.77 | 12.25 | 3.57 | -0.11 |
| 17. Capital transfers received | 0.03 | 0.15 | 0.15 | 0.18 | 0.49 | 0.52 | 0.59 | 0.54 | 0.63 | 0.64 | 0.68 | 0.63 | 0.85 | 0.72 | 0.76 |
| 18. Total revenue | 14.63 | 28.64 | 47.81 | 53.03 | 72.99 | 73.73 | 76.07 | 76.51 | 79.60 | 83.09 | 87.85 | 94.39 | 97.78 | 93.96 | 94.56 |
| 19. Gross fixed capital formation | 1.18 | 1.98 | 3.17 | 2.57 | 3.33 | 3.59 | 3.91 | 4.22 | 4.47 | 4.13 | 4.02 | 4.52 | 4.73 | 5.10 | 5.33 |
| 20. Other capital expenditure | 0.24 | 0.32 | 0.49 | 2.82 | 0.48 | 0.63 | 0.56 | 0.26 | 0.39 | 0.49 | 0.32 | 0.48 | 0.59 | 0.56 | 0.60 |
| 21. Total expenditure | 13.35 | 26.65 | 43.00 | 58.95 | 63.87 | 66.75 | 70.22 | 72.77 | 75.96 | 78.69 | 81.16 | 84.98 | 89.99 | 95.34 | 99.84 |
| 22. Tax burden | 12.16 | 23.20 | 39.68 | 44.22 | 62.65 | 62.57 | 64.41 | 64.41 | 66.42 | 69.35 | 72.84 | 77.49 | 79.72 | 75.62 | 75.87 |
| 23. Net lending (+) or net borrowing (-) | 1.28 | 1.99 | 4.81 | -5.92 | 9.12 | 6.98 | 5.85 | 3.74 | 3.64 | 4.40 | 6.69 | 9.41 | 7.79 | -1.37 | -5.28 |

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 13.1 | 14.2 | 14.9 | 13.5 | 13.5 | 13.0 | 13.4 | 13.9 | 13.8 | 13.9 | 13.6 | 13.0 | 12.8 | 13.0 | 12.6 |
| 2. Current taxes on income and wealth | 14.1 | 16.5 | 17.3 | 17.3 | 21.1 | 18.9 | 18.8 | 17.8 | 17.5 | 17.6 | 17.2 | 17.5 | 17.4 | 16.0 | 15.9 |
| 3. Social contributions | 10.7 | 11.3 | 12.6 | 14.7 | 12.1 | 12.2 | 12.0 | 11.9 | 11.8 | 12.2 | 12.3 | 12.0 | 12.1 | 12.3 | 12.1 |
| 4. Of which actual social contributions | 9.2 | 9.6 | 11.9 | 14.5 | 12.1 | 12.2 | 12.0 | 11.9 | 11.8 | 12.2 | 12.3 | 12.0 | 12.1 | 12.3 | 12.1 |
| 5. Other current revenue | 5.9 | 7.6 | 8.3 | 9.6 | 8.2 | 8.3 | 8.3 | 8.5 | 8.8 | 8.9 | 9.1 | 9.6 | 9.8 | 10.3 | 10.3 |
| 6. Total current revenue | 43.8 | 49.6 | 53.1 | 55.1 | 54.8 | 52.4 | 52.5 | 52.1 | 51.9 | 52.5 | 52.2 | 52.2 | 52.1 | 51.6 | 51.0 |
| 7. Government consumption expenditure | 18.3 | 20.4 | 21.7 | 22.8 | 20.3 | 20.4 | 21.1 | 21.8 | 22.0 | 22.3 | 21.9 | 21.4 | 22.1 | 24.2 | 25.0 |
| 8. Of which compensation of employees | 12.5 | 14.4 | 14.7 | 15.2 | 13.0 | 12.9 | 13.2 | 13.6 | 13.6 | 13.8 | 13.4 | 13.0 | 13.2 | 14.3 | 14.6 |
| 9. Collective consumption | 7.0 | 7.4 | 7.7 | 8.5 | 7.4 | 7.3 | 7.5 | 7.7 | 7.6 | 7.7 | 7.5 | 7.2 | 7.5 | 8.1 | 8.4 |
| 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 | 14.2 | 14.6 | 16.1 | 16.6 |
| 11. Social transfers other than in kind | 10.8 | 13.8 | 14.6 | 21.9 | 16.2 | 15.9 | 16.3 | 16.8 | 16.6 | 16.6 | 15.9 | 15.1 | 15.2 | 16.8 | 17.3 |
| 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 | 1.4 |
| 13. Subsidies | 3.1 | 3.0 | 2.8 | 2.7 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.4 | 1.4 |
| 14. Other current expenditure | 2.6 | 3.4 | 3.5 | 4.4 | 4.6 | 4.4 | 4.8 | 5.2 | 5.3 | 5.4 | 5.4 | 5.2 | 5.5 | 6.0 | 6.1 |
| 15. Total current expenditure | 35.8 | 42.3 | 43.8 | 55.8 | 45.4 | 44.7 | 45.7 | 46.8 | 46.7 | 47.2 | 46.0 | 44.5 | 45.5 | 49.7 | 51.1 |
| 16. Gross saving | 8.0 | 7.2 | 9.3 | -0.7 | 9.4 | 7.6 | 6.8 | 5.3 | 5.2 | 5.3 | 6.2 | 7.7 | 6.6 | 2.0 | -0.1 |
| 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 | 0.4 | 0.5 | 0.4 | 0.4 |
| 18. Total revenue | 43.9 | 49.8 | 53.3 | 55.3 | 55.2 | 52.7 | 52.9 | 52.5 | 52.3 | 52.9 | 52.6 | 52.5 | 52.5 | 52.0 | 51.5 |
| 19. Gross fixed capital formation | 3.6 | 3.4 | 3.5 | 2.7 | 2.5 | 2.6 | 2.7 | 2.9 | 2.9 | 2.6 | 2.4 | 2.5 | 2.5 | 2.8 | 2.9 |
| 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 | 0.3 | 0.3 |
| 21. Total expenditure | 40.1 | 46.3 | 47.9 | 61.5 | 48.3 | 47.8 | 48.8 | 49.9 | 49.9 | 50.1 | 48.6 | 47.3 | 48.3 | 52.8 | 54.3 |
| 22. Tax burden | 36.5 | 40.3 | 44.2 | 46.1 | 47.4 | 44.8 | 44.8 | 44.2 | 43.7 | 44.2 | 43.6 | 43.1 | 42.8 | 41.9 | 41.3 |
| 23. Net lending (+) or net borrowing (-) | 3.8 | 3.5 | 5.4 | -6.2 | 6.9 | 5.0 | 4.1 | 2.6 | 2.4 | 2.8 | 4.0 | 5.2 | 4.2 | -0.8 | -2.9 |

Table 16C

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

Finland

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|------|------|------|------|-------|-------|------|------|------|------|------|-------|------|
| 1. Taxes on production and imports | 14.4 | 10.0 | 1.2 | 0.4 | 3.8 | 2.1 | 5.9 | 5.6 | 3.1 | 3.9 | 4.1 | 3.3 | 1.8 | -1.3 | -1.3 |
| 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 | 2.5 | -10.5 | 1.2 |
| 3. Social contributions | 18.1 | 18.4 | 18.5 | 1.3 | 1.0 | 6.2 | 1.5 | 0.6 | 3.5 | 6.3 | 7.3 | 5.4 | 3.8 | -1.4 | 0.8 |
| 4. Of which actual social contributions | 18.7 | 19.8 | 19.2 | 1.3 | 1.2 | 6.4 | 1.5 | 0.6 | 3.5 | 6.3 | 7.3 | 5.4 | 3.8 | -1.4 | 0.8 |
| 5. Other current revenue | 15.3 | 12.4 | 15.4 | 14.8 | 18.9 | 7.3 | 2.9 | 4.0 | 7.8 | 4.5 | 9.3 | 12.7 | 6.5 | 1.7 | 1.8 |
| 6. Total current revenue | 15.9 | 13.2 | 10.0 | 5.7 | 12.0 | 1.0 | 3.1 | 0.6 | 3.9 | 4.4 | 5.7 | 7.6 | 3.4 | -3.8 | 0.6 |
| 7. Government consumption expenditure | 16.2 | 13.9 | 14.6 | 5.5 | 3.5 | 6.1 | 6.4 | 4.6 | 5.3 | 5.0 | 4.2 | 5.1 | 7.1 | 6.1 | 5.0 |
| 8. Of which compensation of employees | 14.2 | 13.2 | 11.5 | 5.0 | 4.0 | 4.7 | 5.5 | 4.6 | 4.1 | 4.5 | 3.1 | 4.2 | 5.9 | 4.5 | 4.2 |
| 9. Collective consumption | 16.7 | 12.2 | 16.7 | 2.8 | 1.0 | 3.9 | 6.1 | 3.4 | 4.1 | 4.4 | 3.0 | 3.4 | 7.5 | 5.4 | 4.8 |
| 10. Social transfers in kind | 15.9 | 15.0 | 13.5 | 7.3 | 5.1 | 7.3 | 6.6 | 5.2 | 5.9 | 5.3 | 4.9 | 6.0 | 6.9 | 6.5 | 5.0 |
| 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 | 2.3 | 3.8 | 7.5 | 4.6 |
| 12. Interest | 24.8 | 19.5 | 3.6 | 3.6 | 0.5 | -0.2 | -18.4 | -15.9 | -6.2 | -1.1 | 1.7 | 10.9 | -0.9 | -10.3 | 8.3 |
| 13. Subsidies | 8.8 | 6.4 | 10.5 | -1.2 | 2.4 | -0.3 | 0.5 | 0.5 | 0.0 | 2.9 | 8.7 | 2.8 | 4.9 | 4.2 | 4.1 |
| 14. Other current expenditure 1) | 0.0 | 0.1 | -0.1 | 0.0 | 0.0 | -0.2 | 0.4 | 0.4 | 0.1 | 0.2 | 0.0 | -0.2 | 0.3 | 0.5 | 0.1 |
| 15. Total current expenditure | 14.3 | 13.8 | 13.5 | 3.4 | 2.0 | 4.1 | 5.2 | 3.9 | 4.1 | 4.2 | 3.7 | 4.1 | 5.9 | 5.9 | 4.7 |
| 16. Gross saving 1) | 0.5 | 0.0 | -0.9 | 1.3 | 4.6 | -1.8 | -0.9 | -1.5 | -0.1 | 0.2 | 0.9 | 1.5 | -1.1 | -4.6 | -2.0 |
| 17. Capital transfers received | 17.4 | 178.8 | 25.6 | 4.0 | 15.2 | 5.1 | 13.5 | -7.8 | 16.4 | 1.1 | 6.7 | -7.6 | 35.1 | -15.0 | 5.6 |
| 18. Total revenue | 15.9 | 13.5 | 10.1 | 5.7 | 12.0 | 1.0 | 3.2 | 0.6 | 4.0 | 4.4 | 5.7 | 7.4 | 3.6 | -3.9 | 0.6 |
| 19. Gross fixed capital formation | 20.3 | 10.6 | 21.1 | -1.5 | -1.8 | 7.8 | 9.0 | 8.0 | 6.0 | -7.7 | -2.7 | 12.6 | 4.6 | 7.9 | 4.5 |
| 20. Other capital expenditure 1) | 0.1 | 0.0 | 0.1 | 1.0 | -0.4 | 0.1 | -0.1 | -0.2 | 0.1 | 0.1 | -0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 21. Total expenditure | 15.1 | 13.5 | 14.2 | 5.1 | 1.0 | 4.5 | 5.2 | 3.6 | 4.4 | 3.6 | 3.1 | 4.7 | 5.9 | 5.9 | 4.7 |
| 22. Tax burden | : | 13.4 | 9.2 | 5.5 | 10.9 | -0.1 | 3.0 | 0.0 | 3.1 | 4.4 | 5.0 | 6.4 | 2.9 | -5.1 | 0.3 |
| 23. Net lending (+) or net borrowing (-) 1) | 0.3 | 0.1 | -1.5 | 0.6 | 5.3 | -1.9 | -0.9 | -1.5 | -0.2 | 0.4 | 1.2 | 1.2 | -1.1 | -4.9 | -2.1 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | -5.4 | 6.2 | -1.6 | -1.6 | -6.9 | -5.0 | -4.1 | -2.6 | -2.4 | -2.8 | -4.0 | -5.2 | -4.2 | 0.8 | 2.9 |
| 2. Interest payments (% of GDP) | 1.4 | 3.9 | 3.5 | 3.0 | 2.8 | 2.6 | 2.1 | 1.7 | 1.6 | 1.5 | 1.4 | 1.5 | 1.4 | 1.3 | 1.4 |
| 3. Implicit interest rate 2) | : | 7.4 | 7.1 | 6.5 | 6.6 | 6.4 | 5.1 | 4.3 | 3.7 | 3.5 | 3.7 | 4.0 | 4.2 | 3.8 | 3.6 |
| 4. Nominal GDP growth rate | 5.9 | 8.9 | 8.8 | 4.8 | 7.8 | 5.7 | 2.9 | 1.4 | 4.4 | 3.2 | 6.3 | 7.6 | 3.6 | -3.0 | 1.8 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | -5.4 | 6.2 | -1.6 | -1.6 | -6.9 | -5.0 | -4.1 | -2.6 | -2.4 | -2.8 | -4.0 | -5.2 | -4.2 | 0.8 | 2.9 |
| 6. Contribution of nominal GDP growth | : | -4.7 | -4.4 | -2.2 | -3.3 | -2.4 | -1.2 | -0.6 | -1.9 | -1.4 | -2.5 | -2.8 | -1.2 | 1.0 | -0.7 |
| 7. Stock-flow adjustment 3) | : | -2.6 | 0.3 | 1.1 | 8.4 | 5.9 | 4.3 | 6.2 | 4.0 | 1.4 | 4.3 | 3.8 | 3.7 | 4.5 | 3.9 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -6.7 | 2.2 | -5.1 | -4.6 | -9.7 | -7.6 | -6.2 | -4.3 | -4.0 | -4.3 | -5.4 | -6.7 | -5.6 | -0.5 | 1.5 |
| 9. Snow-ball effect | : | -0.8 | -0.8 | 0.8 | -0.5 | 0.3 | 0.9 | 1.2 | -0.3 | 0.1 | -1.0 | -1.3 | 0.2 | 2.3 | 0.7 |
| 10. Stock-flow adjustment 3) | : | -2.6 | 0.3 | 1.1 | 8.4 | 5.9 | 4.3 | 6.2 | 4.0 | 1.4 | 4.3 | 3.8 | 3.7 | 4.5 | 3.9 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -1.2 | -5.6 | -2.7 | -1.7 | -1.5 | -1.0 | 3.1 | -0.2 | -2.8 | -2.2 | -4.2 | -1.7 | 6.3 | 6.1 |
| 12. Level of gross debt (end of year) | 14.0 | 56.7 | 48.2 | 45.5 | 43.8 | 42.3 | 41.3 | 44.4 | 44.2 | 41.4 | 39.2 | 35.1 | 33.4 | 39.7 | 45.7 |

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

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

3) Line 7 = line 10.

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

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

Table 17A

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

EA-16

(Mrd EUR)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | : | : | 817 | 872 | 901 | 920 | 958 | 989 | 1040 | 1089 | 1158 | 1214 | 1200 | 1175 | 1191 |
| 2. Current taxes on income and wealth | : | : | 746 | 804 | 857 | 866 | 865 | 862 | 889 | 939 | 1033 | 1119 | 1132 | 1064 | 1050 |
| 3. Social contributions | : | : | 993 | 1034 | 1072 | 1105 | 1145 | 1188 | 1221 | 1256 | 1310 | 1362 | 1416 | 1398 | 1407 |
| 4. Of which actual social contributions | : | : | 921 | 961 | 997 | 1027 | 1063 | 1103 | 1134 | 1166 | 1219 | 1266 | 1315 | 1298 | 1305 |
| 5. Other current revenue | : | : | 258 | 263 | 271 | 293 | 294 | 291 | 298 | 312 | 334 | 350 | 367 | 367 | 366 |
| 6. Total current revenue | : | : | 2814 | 2972 | 3100 | 3184 | 3261 | 3330 | 3448 | 3597 | 3835 | 4045 | 4115 | 4004 | 4013 |
| 7. Government consumption expenditure | : | : | 1218 | 1277 | 1339 | 1404 | 1482 | 1545 | 1601 | 1665 | 1732 | 1800 | 1885 | 1958 | 2022 |
| 8. Of which compensation of employees | : | : | 652 | 679 | 704 | 730 | 764 | 792 | 817 | 845 | 871 | 897 | 936 | 964 | 990 |
| 9. Collective consumption | : | : | 505 | 533 | 555 | 577 | 605 | 627 | 650 | 665 | 685 | 711 | 747 | 774 | 795 |
| 10. Social transfers in kind | : | : | 712 | 744 | 784 | 828 | 877 | 919 | 951 | 1000 | 1047 | 1089 | 1139 | 1184 | 1227 |
| 11. Social transfers other than in kind | : | : | 1030 | 1069 | 1097 | 1142 | 1211 | 1262 | 1303 | 1343 | 1383 | 1423 | 1485 | 1585 | 1642 |
| 12. Interest | : | : | 280 | 259 | 263 | 268 | 254 | 248 | 242 | 240 | 246 | 265 | 276 | 275 | 294 |
| 13. Subsidies | : | : | 95 | 99 | 99 | 102 | 104 | 104 | 102 | 100 | 103 | 111 | 113 | 121 | 120 |
| 14. Other current expenditure | : | : | 134 | 144 | 151 | 154 | 158 | 173 | 179 | 192 | 196 | 200 | 215 | 212 | 209 |
| 15. Total current expenditure | : | : | 2756 | 2848 | 2949 | 3070 | 3209 | 3331 | 3427 | 3540 | 3661 | 3799 | 3974 | 4150 | 4287 |
| 16. Gross saving | : | : | 58 | 124 | 151 | 114 | 52 | -1 | 21 | 57 | 174 | 246 | 141 | -146 | -274 |
| 17. Capital transfers received | : | : | 31 | 33 | 33 | 29 | 36 | 63 | 53 | 54 | 43 | 40 | 34 | 43 | 45 |
| 18. Total revenue | : | : | 2845 | 3006 | 3133 | 3213 | 3297 | 3393 | 3501 | 3650 | 3878 | 4085 | 4149 | 4047 | 4058 |
| 19. Gross fixed capital formation | : | : | 149 | 161 | 169 | 177 | 176 | 191 | 193 | 203 | 212 | 229 | 235 | 259 | 253 |
| 20. Other capital expenditure | : | : | 79 | 87 | 17 | 97 | 99 | 102 | 111 | 112 | 113 | 115 | 116 | 117 | 112 |
| 21. Total expenditure | : | : | 2985 | 3096 | 3136 | 3344 | 3484 | 3625 | 3731 | 3855 | 3986 | 4142 | 4326 | 4526 | 4652 |
| 22. Tax burden | : | : | 2533 | 2682 | 2804 | 2861 | 2927 | 3011 | 3108 | 3238 | 3451 | 3641 | 3688 | 3582 | 3596 |
| 23. Net lending (+) or net borrowing (-) | : | : | -140 | -90 | -3 | -131 | -188 | -231 | -230 | -204 | -108 | -57 | -176 | -479 | -595 |

Table 17B

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

EA-16

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | : | : | 13.3 | 13.5 | 13.3 | 13.0 | 13.1 | 13.1 | 13.2 | 13.4 | 13.5 | 13.5 | 12.9 | 13.0 | 13.0 |
| 2. Current taxes on income and wealth | : | : | 12.1 | 12.5 | 12.6 | 12.2 | 11.8 | 11.4 | 11.3 | 11.5 | 12.1 | 12.4 | 12.2 | 11.8 | 11.5 |
| 3. Social contributions | : | : | 16.1 | 16.1 | 15.8 | 15.6 | 15.6 | 15.7 | 15.5 | 15.4 | 15.3 | 15.1 | 15.3 | 15.5 | 15.4 |
| 4. Of which actual social contributions | : | : | 15.0 | 14.9 | 14.7 | 14.5 | 14.5 | 14.6 | 14.4 | 14.3 | 14.2 | 14.1 | 14.2 | 14.4 | 14.3 |
| 5. Other current revenue | : | : | 4.2 | 4.1 | 4.0 | 4.1 | 4.0 | 3.9 | 3.8 | 3.8 | 3.9 | 3.9 | 4.0 | 4.1 | 4.0 |
| 6. Total current revenue | : | : | 45.7 | 46.2 | 45.7 | 45.0 | 44.5 | 44.1 | 43.9 | 44.1 | 44.8 | 45.0 | 44.4 | 44.3 | 44.0 |
| 7. Government consumption expenditure | : | : | 19.8 | 19.8 | 19.8 | 19.9 | 20.2 | 20.5 | 20.4 | 20.4 | 20.3 | 20.0 | 20.3 | 21.7 | 22.1 |
| 8. Of which compensation of employees | : | : | 10.6 | 10.5 | 10.4 | 10.3 | 10.4 | 10.5 | 10.4 | 10.4 | 10.2 | 10.0 | 10.1 | 10.7 | 10.8 |
| 9. Collective consumption | : | : | 8.2 | 8.3 | 8.2 | 8.2 | 8.3 | 8.3 | 8.3 | 8.2 | 8.0 | 7.9 | 8.0 | 8.6 | 8.7 |
| 10. Social transfers in kind | : | : | 11.6 | 11.6 | 11.6 | 11.7 | 12.0 | 12.2 | 12.1 | 12.3 | 12.2 | 12.1 | 12.3 | 13.1 | 13.4 |
| 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 | 15.8 | 16.0 | 17.5 | 18.0 |
| 12. Interest | : | : | 4.5 | 4.0 | 3.9 | 3.8 | 3.5 | 3.3 | 3.1 | 2.9 | 2.9 | 2.9 | 3.0 | 3.0 | 3.2 |
| 13. Subsidies | : | : | 1.5 | 1.5 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 |
| 14. Other current expenditure | : | : | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.3 | 2.3 | 2.4 | 2.3 | 2.2 | 2.3 | 2.4 | 2.3 |
| 15. Total current expenditure | : | : | 44.8 | 44.2 | 43.5 | 43.4 | 43.8 | 44.2 | 43.6 | 43.4 | 42.8 | 42.2 | 42.9 | 46.0 | 47.0 |
| 16. Gross saving | : | : | 0.9 | 1.9 | 2.2 | 1.6 | 0.7 | 0.0 | 0.3 | 0.7 | 2.0 | 2.7 | 1.5 | -1.6 | -3.0 |
| 17. Capital transfers received | : | : | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.8 | 0.7 | 0.7 | 0.5 | 0.4 | 0.4 | 0.5 | 0.5 |
| 18. Total revenue | : | : | 46.2 | 46.7 | 46.2 | 45.4 | 45.0 | 45.0 | 44.6 | 44.8 | 45.3 | 45.4 | 44.7 | 44.8 | 44.4 |
| 19. Gross fixed capital formation | : | : | 2.4 | 2.5 | 2.5 | 2.5 | 2.4 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.9 | 2.8 |
| 20. Other capital expenditure | : | : | 1.3 | 1.3 | 0.3 | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 |
| 21. Total expenditure | : | : | 48.5 | 48.1 | 46.3 | 47.3 | 47.6 | 48.0 | 47.5 | 47.3 | 46.6 | 46.1 | 46.6 | 50.1 | 51.0 |
| 22. Tax burden | : | : | 41.1 | 41.7 | 41.4 | 40.4 | 40.0 | 39.9 | 39.6 | 39.7 | 40.3 | 40.5 | 39.8 | 39.7 | 39.4 |
| 23. Net lending (+) or net borrowing (-) | : | : | -2.3 | -1.4 | 0.0 | -1.9 | -2.6 | -3.1 | -2.9 | -2.5 | -1.3 | -0.6 | -1.9 | -5.3 | -6.5 |

Table 17C

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

EA-16

(EUR; annual percentage changes unless otherwise stated)

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|-------|------|------|-------|------|-------|------|-------|------|------|
| 1. Taxes on production and imports | : | : | 6.7 | 3.3 | 2.1 | 4.1 | 3.3 | 5.1 | 4.7 | 6.4 | 4.8 | -1.1 | -2.1 | 1.4 |
| 2. Current taxes on income and wealth | : | : | 7.7 | 6.6 | 1.1 | -0.2 | -0.2 | 3.1 | 5.7 | 9.9 | 8.4 | 1.2 | -6.0 | -1.4 |
| 3. Social contributions | : | : | 4.1 | 3.7 | 3.1 | 3.6 | 3.8 | 2.8 | 2.9 | 4.3 | 3.9 | 4.0 | -1.2 | 0.6 |
| 4. Of which actual social contributions | : | : | 4.2 | 3.7 | 3.1 | 3.5 | 3.7 | 2.8 | 2.9 | 4.5 | 3.9 | 3.8 | -1.3 | 0.5 |
| 5. Other current revenue | : | : | 2.1 | 2.9 | 8.0 | 0.3 | -0.9 | 2.6 | 4.7 | 6.9 | 4.8 | 4.9 | -0.2 | -0.3 |
| 6. Total current revenue | : | : | 5.6 | 4.3 | 2.7 | 2.4 | 2.1 | 3.5 | 4.3 | 6.6 | 5.5 | 1.7 | -2.7 | 0.2 |
| 7. Government consumption expenditure | : | : | 4.9 | 4.8 | 4.9 | 5.5 | 4.3 | 3.6 | 4.0 | 4.0 | 3.9 | 4.7 | 3.8 | 3.3 |
| 8. Of which compensation of employees | : | : | 4.2 | 3.7 | 3.6 | 4.6 | 3.8 | 3.1 | 3.4 | 3.1 | 3.0 | 4.3 | 3.0 | 2.7 |
| 9. Collective consumption | : | : | 5.5 | 4.2 | 3.9 | 4.8 | 3.6 | 3.8 | 2.3 | 3.0 | 3.7 | 5.0 | 3.6 | 2.8 |
| 10. Social transfers in kind | : | : | 4.5 | 5.3 | 5.6 | 6.0 | 4.7 | 3.5 | 5.1 | 4.7 | 4.0 | 4.5 | 4.0 | 3.6 |
| 11. Social transfers other than in kind | : | : | 3.8 | 2.7 | 4.1 | 6.1 | 4.2 | 3.3 | 3.0 | 3.0 | 2.8 | 4.4 | 6.7 | 3.6 |
| 12. Interest | : | : | -7.3 | 1.6 | 1.9 | -5.5 | -2.4 | -2.3 | -0.8 | 2.4 | 7.8 | 4.2 | -0.4 | 6.9 |
| 13. Subsidies | : | : | 3.8 | 0.1 | 2.7 | 1.8 | 0.0 | -2.0 | -1.1 | 2.7 | 7.2 | 2.4 | 6.7 | -0.6 |
| 14. Other current expenditure 1) | : | : | 0.1 | 0.0 | -0.1 | 0.0 | 0.1 | 0.0 | 0.1 | -0.1 | -0.1 | 0.1 | 0.0 | -0.1 |
| 15. Total current expenditure | : | : | 3.3 | 3.5 | 4.1 | 4.5 | 3.8 | 2.9 | 3.3 | 3.4 | 3.8 | 4.6 | 4.4 | 3.3 |
| 16. Gross saving 1) | : | : | 1.0 | 0.3 | -0.6 | -0.9 | -0.7 | 0.3 | 0.4 | 1.3 | 0.7 | -1.2 | -3.1 | -1.4 |
| 17. Capital transfers received | : | : | 8.7 | -1.9 | -10.2 | 22.0 | 76.5 | -15.8 | 1.0 | -19.2 | -6.7 | -15.0 | 25.7 | 3.9 |
| 18. Total revenue | : | : | 5.7 | 4.2 | 2.6 | 2.6 | 2.9 | 3.2 | 4.3 | 6.3 | 5.3 | 1.6 | -2.5 | 0.3 |
| 19. Gross fixed capital formation | : | : | 7.8 | 5.0 | 4.7 | -0.6 | 8.5 | 0.9 | 5.1 | 4.7 | 7.9 | 2.6 | 10.1 | -2.0 |
| 20. Other capital expenditure 1) | : | : | 0.1 | -1.1 | 1.1 | 0.0 | 0.0 | 0.1 | 0.0 | -0.1 | 0.0 | 0.0 | 0.0 | -0.1 |
| 21. Total expenditure | : | : | 3.7 | 1.3 | 6.7 | 4.2 | 4.0 | 2.9 | 3.3 | 3.4 | 3.9 | 4.4 | 4.6 | 2.8 |
| 22. Tax burden | : | : | 5.9 | 4.6 | 2.0 | 2.3 | 2.8 | 3.2 | 4.2 | 6.6 | 5.5 | 1.3 | -2.9 | 0.4 |
| 23. Net lending (+) or net borrowing (-) 1) | : | : | 0.9 | 1.4 | -1.8 | -0.7 | -0.5 | 0.1 | 0.4 | 1.2 | 0.6 | -1.3 | -3.4 | -1.2 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | : | : | 2.3 | 1.4 | 0.0 | 1.9 | 2.6 | 3.1 | 2.9 | 2.5 | 1.3 | 0.6 | 1.9 | 5.3 | 6.5 |
| 2. Interest payments (% of GDP) | : | : | 4.5 | 4.0 | 3.9 | 3.8 | 3.5 | 3.3 | 3.1 | 2.9 | 2.9 | 2.9 | 3.0 | 3.0 | 3.2 |
| 3. Implicit interest rate 2) | : | : | 6.4 | 5.8 | 5.7 | 5.7 | 5.3 | 5.0 | 4.6 | 4.4 | 4.3 | 4.5 | 4.6 | 4.3 | 4.2 |
| 4. Nominal GDP growth rate | 4.2 | 2.3 | 3.9 | 4.6 | 5.3 | 4.4 | 3.5 | 3.0 | 4.1 | 3.8 | 5.0 | 5.2 | 3.1 | -2.6 | 1.1 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | : | : | 2.3 | 1.4 | 0.0 | 1.9 | 2.6 | 3.1 | 2.9 | 2.5 | 1.3 | 0.6 | 1.9 | 5.3 | 6.5 |
| 6. Contribution of nominal GDP growth | : | -1.7 | -2.7 | -3.2 | -3.6 | -2.9 | -2.3 | -2.0 | -2.7 | -2.5 | -3.3 | -3.3 | -2.0 | 1.9 | -0.8 |
| 7. Stock-flow adjustment 3) | : | : | 0.1 | 0.6 | 1.0 | 0.0 | -0.4 | 0.0 | 0.2 | 0.6 | 0.3 | 0.5 | 3.4 | 1.2 | 0.5 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | : | : | -2.3 | -2.6 | -3.8 | -1.9 | -0.9 | -0.2 | -0.2 | -0.4 | -1.6 | -2.3 | -1.1 | 2.3 | 3.3 |
| 9. Snow-ball effect | : | : | 1.8 | 0.8 | 0.3 | 0.9 | 1.1 | 1.3 | 0.4 | 0.4 | -0.4 | -0.4 | 1.0 | 4.9 | 2.4 |
| 10. Stock-flow adjustment 3) | : | : | 0.1 | 0.6 | 1.0 | 0.0 | -0.4 | 0.0 | 0.2 | 0.6 | 0.3 | 0.5 | 3.4 | 1.2 | 0.5 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -0.4 | -0.4 | -1.2 | -2.6 | -1.0 | -0.2 | 1.1 | 0.4 | 0.6 | -1.8 | -2.3 | 3.3 | 8.3 | 6.1 |
| 12. Level of gross debt (end of year) | 73.8 | 73.3 | 73.0 | 71.7 | 69.2 | 68.2 | 68.0 | 69.1 | 69.5 | 70.0 | 68.3 | 66.0 | 69.3 | 77.7 | 83.8 |

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 715 | 742 | 810 | 864 | 893 | 912 | 949 | 979 | 1029 | 1076 | 1145 | 1199 | 1184 | 1158 | 1174 |
| 2. Current taxes on income and wealth | 667 | 696 | 742 | 799 | 852 | 861 | 859 | 857 | 883 | 933 | 1025 | 1110 | 1122 | 1054 | 1039 |
| 3. Social contributions | 991 | 1009 | 986 | 1027 | 1065 | 1097 | 1136 | 1179 | 1211 | 1246 | 1299 | 1349 | 1401 | 1383 | 1390 |
| 4. Of which actual social contributions | 923 | 939 | 915 | 954 | 989 | 1020 | 1055 | 1094 | 1124 | 1156 | 1208 | 1253 | 1300 | 1282 | 1289 |
| 5. Other current revenue | 265 | 256 | 256 | 261 | 268 | 290 | 291 | 287 | 295 | 308 | 330 | 346 | 362 | 361 | 360 |
| 6. Total current revenue | 2639 | 2703 | 2794 | 2952 | 3078 | 3160 | 3235 | 3302 | 3418 | 3563 | 3799 | 4003 | 4068 | 3956 | 3964 |
| 7. Government consumption expenditure | 1173 | 1182 | 1208 | 1267 | 1328 | 1392 | 1469 | 1531 | 1586 | 1649 | 1714 | 1781 | 1864 | 1934 | 1997 |
| 8. Of which compensation of employees | 633 | 639 | 646 | 673 | 698 | 723 | 756 | 784 | 808 | 836 | 861 | 887 | 924 | 952 | 977 |
| 9. Collective consumption | 492 | 495 | 501 | 528 | 550 | 571 | 598 | 619 | 642 | 657 | 676 | 701 | 736 | 762 | 783 |
| 10. Social transfers in kind | 682 | 687 | 707 | 739 | 778 | 822 | 871 | 912 | 944 | 992 | 1038 | 1080 | 1128 | 1172 | 1215 |
| 11. Social transfers other than in kind | 991 | 1007 | 1023 | 1061 | 1089 | 1133 | 1202 | 1253 | 1293 | 1331 | 1371 | 1409 | 1469 | 1568 | 1623 |
| 12. Interest | 318 | 293 | 278 | 258 | 261 | 266 | 252 | 246 | 240 | 238 | 244 | 263 | 274 | 273 | 292 |
| 13. Subsidies | 92 | 87 | 94 | 98 | 98 | 101 | 103 | 102 | 100 | 99 | 102 | 109 | 111 | 118 | 118 |
| 14. Other current expenditure | 122 | 123 | 134 | 144 | 150 | 153 | 157 | 171 | 178 | 190 | 194 | 198 | 212 | 209 | 206 |
| 15. Total current expenditure | 2696 | 2692 | 2737 | 2828 | 2927 | 3045 | 3182 | 3303 | 3397 | 3507 | 3625 | 3760 | 3930 | 4102 | 4236 |
| 16. Gross saving | -57 | 11 | 58 | 124 | 151 | 114 | 53 | -1 | 21 | 56 | 173 | 243 | 138 | -145 | -272 |
| 17. Capital transfers received | 31 | 42 | 30 | 33 | 32 | 29 | 36 | 63 | 53 | 53 | 43 | 40 | 34 | 43 | 43 |
| 18. Total revenue | 2670 | 2745 | 2825 | 2985 | 3110 | 3189 | 3270 | 3365 | 3471 | 3616 | 3842 | 4043 | 4102 | 3999 | 4008 |
| 19. Gross fixed capital formation | 148 | 141 | 148 | 159 | 167 | 175 | 174 | 189 | 190 | 200 | 209 | 226 | 232 | 255 | 249 |
| 20. Other capital expenditure | 71 | 71 | 78 | 85 | 15 | 96 | 98 | 102 | 111 | 111 | 113 | 114 | 115 | 115 | 110 |
| 21. Total expenditure | 2914 | 2905 | 2962 | 3072 | 3109 | 3317 | 3455 | 3593 | 3698 | 3819 | 3947 | 4100 | 4277 | 4472 | 4595 |
| 22. Tax burden | 2358 | 2433 | 2515 | 2664 | 2784 | 2840 | 2905 | 2986 | 3081 | 3208 | 3419 | 3603 | 3646 | 3527 | 3541 |
| 23. Net lending (+) or net borrowing (-) | -244 | -160 | -138 | -88 | 1 | -128 | -184 | -228 | -227 | -202 | -106 | -57 | -174 | -473 | -588 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 12.4 | 12.6 | 13.3 | 13.5 | 13.3 | 13.0 | 13.1 | 13.1 | 13.2 | 13.3 | 13.5 | 13.5 | 12.9 | 13.0 | 13.1 |
| 2. Current taxes on income and wealth | 11.6 | 11.8 | 12.2 | 12.5 | 12.7 | 12.3 | 11.8 | 11.5 | 11.4 | 11.6 | 12.1 | 12.5 | 12.3 | 11.8 | 11.6 |
| 3. Social contributions | 17.2 | 17.2 | 16.1 | 16.1 | 15.8 | 15.6 | 15.7 | 15.8 | 15.6 | 15.4 | 15.4 | 15.2 | 15.3 | 15.5 | 15.5 |
| 4. Of which actual social contributions | 16.0 | 16.0 | 15.0 | 14.9 | 14.7 | 14.5 | 14.5 | 14.6 | 14.5 | 14.3 | 14.3 | 14.1 | 14.2 | 14.4 | 14.3 |
| 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 | 4.0 | 4.1 | 4.0 |
| 6. Total current revenue | 45.9 | 46.0 | 45.8 | 46.2 | 45.8 | 45.0 | 44.6 | 44.2 | 44.0 | 44.2 | 44.9 | 45.1 | 44.5 | 44.4 | 44.1 |
| 7. Government consumption expenditure | 20.4 | 20.1 | 19.8 | 19.8 | 19.8 | 19.9 | 20.2 | 20.5 | 20.4 | 20.5 | 20.3 | 20.0 | 20.4 | 21.7 | 22.2 |
| 8. Of which compensation of employees | 11.0 | 10.9 | 10.6 | 10.5 | 10.4 | 10.3 | 10.4 | 10.5 | 10.4 | 10.4 | 10.2 | 10.0 | 10.1 | 10.7 | 10.9 |
| 9. Collective consumption | 8.5 | 8.4 | 8.2 | 8.3 | 8.2 | 8.1 | 8.2 | 8.3 | 8.3 | 8.1 | 8.0 | 7.9 | 8.0 | 8.6 | 8.7 |
| 10. Social transfers in kind | 11.9 | 11.7 | 11.6 | 11.6 | 11.6 | 11.7 | 12.0 | 12.2 | 12.1 | 12.3 | 12.3 | 12.2 | 12.3 | 13.2 | 13.5 |
| 11. Social transfers other than in kind | 17.2 | 17.1 | 16.7 | 16.6 | 16.2 | 16.2 | 16.6 | 16.8 | 16.6 | 16.5 | 16.2 | 15.9 | 16.1 | 17.6 | 18.0 |
| 12. Interest | 5.5 | 5.0 | 4.6 | 4.0 | 3.9 | 3.8 | 3.5 | 3.3 | 3.1 | 3.0 | 2.9 | 3.0 | 3.0 | 3.1 | 3.2 |
| 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 | 1.3 | 1.3 |
| 14. Other current expenditure | 2.1 | 2.1 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.3 | 2.3 | 2.4 | 2.3 | 2.2 | 2.3 | 2.3 | 2.3 |
| 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 | 42.3 | 43.0 | 46.1 | 47.1 |
| 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 | 1.5 | -1.6 | -3.0 |
| 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 | 0.5 | 0.5 |
| 18. Total revenue | 46.4 | 46.7 | 46.3 | 46.7 | 46.3 | 45.5 | 45.1 | 45.0 | 44.6 | 44.8 | 45.4 | 45.5 | 44.8 | 44.9 | 44.5 |
| 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 | 2.5 | 2.9 | 2.8 |
| 20. Other capital expenditure | 1.2 | 1.2 | 1.3 | 1.3 | 0.2 | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 |
| 21. Total expenditure | 50.7 | 49.4 | 48.5 | 48.1 | 46.3 | 47.3 | 47.6 | 48.1 | 47.6 | 47.4 | 46.7 | 46.1 | 46.7 | 50.2 | 51.1 |
| 22. Tax burden | 41.0 | 41.4 | 41.2 | 41.7 | 41.4 | 40.5 | 40.0 | 40.0 | 39.6 | 39.8 | 40.4 | 40.6 | 39.8 | 39.6 | 39.4 |
| 23. Net lending (+) or net borrowing (-) | -4.2 | -2.7 | -2.3 | -1.4 | 0.0 | -1.8 | -2.5 | -3.1 | -2.9 | -2.5 | -1.2 | -0.6 | -1.9 | -5.3 | -6.5 |

Table 18C

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

EA-12

(EUR; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|-------|------|------|-------|------|------|-------|------|-------|------|-------|------|------|
| 1. Taxes on production and imports | 5.9 | 3.7 | 9.2 | 6.7 | 3.3 | 2.1 | 4.1 | 3.2 | 5.1 | 4.6 | 6.4 | 4.7 | -1.2 | -2.2 | 1.4 |
| 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 | 9.9 | 8.2 | 1.1 | -6.0 | -1.4 |
| 3. Social contributions | 5.3 | 1.8 | -2.3 | 4.2 | 3.7 | 3.1 | 3.6 | 3.7 | 2.7 | 2.9 | 4.3 | 3.8 | 3.8 | -1.3 | 0.6 |
| 4. Of which actual social contributions | 6.7 | 1.8 | -2.6 | 4.3 | 3.7 | 3.1 | 3.4 | 3.7 | 2.7 | 2.8 | 4.5 | 3.8 | 3.7 | -1.3 | 0.5 |
| 5. Other current revenue | 3.1 | -3.5 | -0.1 | 2.0 | 2.9 | 7.9 | 0.4 | -1.1 | 2.6 | 4.6 | 6.9 | 4.9 | 4.6 | -0.2 | -0.3 |
| 6. Total current revenue | 6.1 | 2.4 | 3.4 | 5.6 | 4.3 | 2.7 | 2.4 | 2.1 | 3.5 | 4.2 | 6.6 | 5.4 | 1.6 | -2.7 | 0.2 |
| 7. Government consumption expenditure | 4.5 | 0.7 | 2.2 | 4.9 | 4.8 | 4.8 | 5.5 | 4.2 | 3.6 | 3.9 | 4.0 | 3.9 | 4.6 | 3.8 | 3.3 |
| 8. Of which compensation of employees | 4.8 | 1.1 | 1.1 | 4.2 | 3.7 | 3.6 | 4.6 | 3.7 | 3.1 | 3.4 | 3.0 | 3.0 | 4.2 | 3.0 | 2.7 |
| 9. Collective consumption | 4.5 | 0.6 | 1.2 | 5.5 | 4.1 | 3.8 | 4.8 | 3.5 | 3.8 | 2.2 | 2.9 | 3.8 | 5.0 | 3.5 | 2.7 |
| 10. Social transfers in kind | 4.6 | 0.8 | 2.8 | 4.5 | 5.3 | 5.6 | 6.0 | 4.7 | 3.5 | 5.1 | 4.7 | 4.0 | 4.4 | 4.0 | 3.6 |
| 11. Social transfers other than in kind | 6.5 | 1.6 | 1.6 | 3.8 | 2.6 | 4.0 | 6.0 | 4.2 | 3.2 | 3.0 | 3.0 | 2.8 | 4.3 | 6.7 | 3.5 |
| 12. Interest | 5.8 | -7.8 | -4.9 | -7.4 | 1.4 | 1.9 | -5.5 | -2.4 | -2.3 | -0.8 | 2.4 | 7.8 | 4.2 | -0.4 | 6.9 |
| 13. Subsidies | 0.9 | -5.6 | 8.0 | 4.0 | 0.0 | 2.8 | 1.9 | -0.1 | -2.1 | -1.0 | 2.6 | 7.2 | 1.8 | 6.5 | -0.7 |
| 14. Other current expenditure 1) | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | -0.1 | 0.0 | 0.1 | 0.0 | 0.1 | -0.1 | -0.1 | 0.1 | 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 | 3.2 | 3.4 | 3.7 | 4.5 | 4.4 | 3.3 |
| 16. Gross saving 1) | 0.3 | 1.2 | 0.8 | 1.0 | 0.3 | -0.6 | -0.9 | -0.7 | 0.3 | 0.4 | 1.4 | 0.7 | -1.2 | -3.1 | -1.4 |
| 17. Capital transfers received | -5.1 | 35.5 | -27.2 | 8.7 | -1.9 | -10.2 | 22.0 | 76.8 | -16.1 | 0.9 | -19.1 | -6.9 | -14.7 | 24.5 | 2.1 |
| 18. Total revenue | 6.0 | 2.8 | 2.9 | 5.7 | 4.2 | 2.5 | 2.6 | 2.9 | 3.1 | 4.2 | 6.2 | 5.2 | 1.5 | -2.5 | 0.2 |
| 19. Gross fixed capital formation | 1.4 | -4.3 | 4.6 | 7.9 | 5.0 | 4.7 | -0.7 | 8.5 | 0.8 | 5.2 | 4.6 | 7.9 | 2.5 | 10.1 | -2.1 |
| 20. Other capital expenditure 1) | -0.4 | 0.0 | 0.1 | 0.1 | -1.1 | 1.2 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -0.1 |
| 21. Total expenditure | 4.3 | -0.3 | 2.0 | 3.7 | 1.2 | 6.7 | 4.1 | 4.0 | 2.9 | 3.3 | 3.4 | 3.9 | 4.3 | 4.6 | 2.8 |
| 22. Tax burden | 6.7 | 3.2 | 3.4 | 5.9 | 4.5 | 2.0 | 2.3 | 2.8 | 3.2 | 4.1 | 6.6 | 5.4 | 1.2 | -3.3 | 0.4 |
| 23. Net lending (+) or net borrowing (-) 1) | 0.7 | 1.5 | 0.5 | 0.9 | 1.4 | -1.9 | -0.7 | -0.5 | 0.1 | 0.4 | 1.3 | 0.6 | -1.3 | -3.4 | -1.2 |

1) Changes in GDP ratios.

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

| | 1991 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | : | 5.0 | 2.3 | 1.4 | 0.0 | 1.8 | 2.5 | 3.1 | 2.9 | 2.5 | 1.2 | 0.6 | 1.9 | 5.3 | 6.5 |
| 2. Interest payments (% of GDP) | : | 5.4 | 4.6 | 4.0 | 3.9 | 3.8 | 3.5 | 3.3 | 3.1 | 3.0 | 2.9 | 3.0 | 3.0 | 3.1 | 3.2 |
| 3. Implicit interest rate 2) | : | 8.4 | 6.4 | 5.8 | 5.7 | 5.7 | 5.2 | 5.0 | 4.6 | 4.4 | 4.3 | 4.5 | 4.6 | 4.3 | 4.2 |
| 4. Nominal GDP growth rate | : | 4.7 | 3.9 | 4.6 | 5.3 | 4.3 | 3.5 | 3.0 | 4.1 | 3.7 | 4.9 | 5.0 | 3.0 | -2.7 | 1.1 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | : | 5.0 | 2.3 | 1.4 | 0.0 | 1.8 | 2.5 | 3.1 | 2.9 | 2.5 | 1.2 | 0.6 | 1.9 | 5.3 | 6.5 |
| 6. Contribution of nominal GDP growth | : | -3.1 | -2.7 | -3.2 | -3.6 | -2.9 | -2.3 | -2.0 | -2.7 | -2.5 | -3.3 | -3.3 | -1.9 | 1.9 | -0.8 |
| 7. Stock-flow adjustment 3) | : | 2.7 | 0.1 | 0.5 | 1.0 | 0.0 | -0.4 | 0.0 | 0.2 | 0.6 | 0.3 | 0.5 | 3.5 | 1.2 | 0.5 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | : | -0.5 | -2.3 | -2.7 | -3.9 | -2.0 | -0.9 | -0.2 | -0.2 | -0.4 | -1.6 | -2.3 | -1.1 | 2.2 | 3.3 |
| 9. Snow-ball effect | : | 2.4 | 1.8 | 0.8 | 0.3 | 0.9 | 1.2 | 1.3 | 0.4 | 0.5 | -0.4 | -0.3 | 1.1 | 5.0 | 2.4 |
| 10. Stock-flow adjustment 3) | : | 2.7 | 0.1 | 0.5 | 1.0 | 0.0 | -0.4 | 0.0 | 0.2 | 0.6 | 0.3 | 0.5 | 3.5 | 1.2 | 0.5 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 4.6 | -0.4 | -1.3 | -2.6 | -1.0 | -0.2 | 1.1 | 0.4 | 0.6 | -1.8 | -2.2 | 3.5 | 8.4 | 6.2 |
| 12. Level of gross debt (end of year) | 57.4 | 72.4 | 73.3 | 72.0 | 69.4 | 68.4 | 68.2 | 69.3 | 69.7 | 70.4 | 68.6 | 66.4 | 69.9 | 78.3 | 84.5 |

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 0.24 | 2.22 | 2.98 | 3.25 | 4.01 | 4.33 | 4.66 | 5.47 | 6.81 | 7.98 | 9.56 | 10.45 | 12.00 | 12.32 | 12.72 |
| 2. Current taxes on income and wealth | 0.23 | 1.95 | 2.22 | 1.81 | 1.83 | 2.21 | 2.03 | 2.24 | 2.24 | 2.34 | 2.73 | 3.73 | 4.35 | 4.48 | 4.62 |
| 3. Social contributions | 0.19 | 1.75 | 2.55 | 2.46 | 2.94 | 2.98 | 3.08 | 3.65 | 4.08 | 4.41 | 4.31 | 4.89 | 5.39 | 5.47 | 5.58 |
| 4. Of which actual social contributions | 0.19 | 1.71 | 2.47 | 2.46 | 2.94 | 2.98 | 3.08 | 3.65 | 4.08 | 4.41 | 4.31 | 4.89 | 5.39 | 5.47 | 5.58 |
| 5. Other current revenue | : | : | : | 2.63 | 2.60 | 2.96 | 3.20 | 2.70 | 3.19 | 3.07 | 3.02 | 4.06 | 3.98 | 4.05 | 3.93 |
| 6. Total current revenue | : | : | : | 10.14 | 11.38 | 12.49 | 12.97 | 14.07 | 16.31 | 17.80 | 19.61 | 23.13 | 25.71 | 26.33 | 26.84 |
| 7. Government consumption expenditure | 0.21 | 2.19 | 3.44 | 3.94 | 4.79 | 5.18 | 5.86 | 6.57 | 7.15 | 7.71 | 8.20 | 9.13 | 10.86 | 11.33 | 11.80 |
| 8. Of which compensation of employees | 0.12 | 1.18 | 2.17 | 2.50 | 2.68 | 2.64 | 3.13 | 3.60 | 3.96 | 4.18 | 4.44 | 5.08 | 5.98 | 6.10 | 6.22 |
| 9. Collective consumption | 0.10 | 1.05 | 1.84 | 2.11 | 2.60 | 2.81 | 3.26 | 3.48 | 3.91 | 4.19 | 4.40 | 5.06 | 5.80 | 6.38 | 7.01 |
| 10. Social transfers in kind | 0.11 | 1.13 | 1.60 | 1.83 | 2.18 | 2.37 | 2.59 | 3.09 | 3.24 | 3.52 | 3.79 | 4.07 | 5.06 | 4.95 | 4.79 |
| 11. Social transfers other than in kind | 0.16 | 1.51 | 2.39 | 2.58 | 3.39 | 3.56 | 4.11 | 4.39 | 4.67 | 5.10 | 5.62 | 6.15 | 7.01 | 7.68 | 7.83 |
| 12. Interest | 0.37 | 1.44 | 0.96 | 0.90 | 1.08 | 0.99 | 0.74 | 0.70 | 0.70 | 0.72 | 0.69 | 0.58 | 0.56 | 0.56 | 0.55 |
| 13. Subsidies | 0.01 | 0.11 | 0.39 | 0.39 | 0.28 | 0.29 | 0.28 | 0.40 | 0.36 | 0.37 | 0.37 | 0.44 | 0.48 | 0.54 | 0.54 |
| 14. Other current expenditure | 0.13 | 1.40 | 2.87 | 1.15 | 0.79 | 0.81 | 0.92 | 0.72 | 1.06 | 1.07 | 1.03 | 2.55 | 2.27 | 2.38 | 2.08 |
| 15. Total current expenditure | 0.88 | 6.65 | 10.05 | 8.95 | 10.32 | 10.82 | 11.90 | 12.78 | 13.95 | 14.96 | 15.91 | 18.86 | 21.18 | 22.48 | 22.80 |
| 16. Gross saving | -0.03 | 1.19 | 2.05 | 1.20 | 1.06 | 1.66 | 1.07 | 1.29 | 2.36 | 2.84 | 3.70 | 4.28 | 4.53 | 3.85 | 4.04 |
| 17. Capital transfers received | 0.01 | 0.01 | 0.03 | -0.16 | -0.08 | -0.34 | -0.17 | -0.23 | -0.29 | -0.16 | -0.10 | 0.33 | 0.29 | 0.57 | 0.79 |
| 18. Total revenue | : | : | : | 9.99 | 11.30 | 12.15 | 12.80 | 13.84 | 16.02 | 17.64 | 19.51 | 23.47 | 26.00 | 26.90 | 27.63 |
| 19. Gross fixed capital formation | 0.02 | 0.25 | 0.73 | 0.92 | 0.98 | 1.04 | 0.92 | 0.95 | 1.13 | 1.79 | 2.06 | 2.70 | 3.73 | 4.63 | 4.96 |
| 20. Other capital expenditure | 0.00 | 0.03 | 0.97 | 0.08 | 0.08 | 0.10 | 0.23 | 0.23 | 0.33 | 0.08 | 0.05 | 1.87 | 0.07 | 0.10 | 0.11 |
| 21. Total expenditure | : | : | : | 9.95 | 11.38 | 11.96 | 13.05 | 13.96 | 15.41 | 16.83 | 18.03 | 23.43 | 24.99 | 27.21 | 27.88 |
| 22. Tax burden | : | : | : | : | 8.72 | 9.20 | 9.60 | 11.14 | 12.82 | 14.53 | 16.37 | 19.28 | 22.39 | 22.96 | 23.72 |
| 23. Net lending (+) or net borrowing (-) | -0.03 | 0.92 | 0.37 | 0.04 | -0.09 | 0.19 | -0.26 | -0.12 | 0.61 | 0.81 | 1.49 | 0.04 | 1.01 | -0.32 | -0.24 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 13.5 | 12.7 | 13.3 | 13.7 | 15.0 | 14.6 | 14.4 | 15.8 | 17.5 | 18.7 | 19.4 | 18.5 | 18.0 | 17.9 | 17.9 |
| 2. Current taxes on income and wealth | 12.8 | 11.2 | 9.9 | 7.6 | 6.9 | 7.4 | 6.3 | 6.5 | 5.8 | 5.5 | 5.5 | 6.6 | 6.5 | 6.5 | 6.5 |
| 3. Social contributions | 10.8 | 10.0 | 11.4 | 10.3 | 11.0 | 10.0 | 9.5 | 10.6 | 10.5 | 10.3 | 8.7 | 8.7 | 8.1 | 7.9 | 7.9 |
| 4. Of which actual social contributions | 10.5 | 9.8 | 11.0 | 10.3 | 11.0 | 10.0 | 9.5 | 10.6 | 10.5 | 10.3 | 8.7 | 8.7 | 8.1 | 7.9 | 7.9 |
| 5. Other current revenue | : | : | : | 11.0 | 9.7 | 10.0 | 9.9 | 7.8 | 8.2 | 7.2 | 6.1 | 7.2 | 6.0 | 5.9 | 5.5 |
| 6. Total current revenue | : | : | : | 42.6 | 42.5 | 42.0 | 40.0 | 40.6 | 42.0 | 41.6 | 39.7 | 40.9 | 38.5 | 38.2 | 37.8 |
| 7. Government consumption expenditure | 11.9 | 12.6 | 15.3 | 16.5 | 17.9 | 17.4 | 18.1 | 19.0 | 18.4 | 18.0 | 16.6 | 16.2 | 16.3 | 16.4 | 16.6 |
| 8. Of which compensation of employees | 7.0 | 6.8 | 9.7 | 10.5 | 10.0 | 8.9 | 9.6 | 10.4 | 10.2 | 9.8 | 9.0 | 9.0 | 9.0 | 8.9 | 8.8 |
| 9. Collective consumption | 5.8 | 6.0 | 8.2 | 8.9 | 9.7 | 9.5 | 10.1 | 10.0 | 10.1 | 9.8 | 8.9 | 8.9 | 8.7 | 9.3 | 9.9 |
| 10. Social transfers in kind | 6.1 | 6.5 | 7.1 | 7.7 | 8.2 | 8.0 | 8.0 | 8.9 | 8.3 | 8.2 | 7.7 | 7.2 | 7.6 | 7.2 | 6.8 |
| 11. Social transfers other than in kind | 8.8 | 8.7 | 10.7 | 10.8 | 12.7 | 12.0 | 12.7 | 12.7 | 12.0 | 11.9 | 11.4 | 10.9 | 10.5 | 11.1 | 11.0 |
| 12. Interest | 21.1 | 8.3 | 4.3 | 3.8 | 4.0 | 3.3 | 2.3 | 2.0 | 1.8 | 1.7 | 1.4 | 1.0 | 0.8 | 0.8 | 0.8 |
| 13. Subsidies | 0.8 | 0.6 | 1.8 | 1.6 | 1.0 | 1.0 | 0.9 | 1.2 | 0.9 | 0.9 | 0.8 | 0.8 | 0.7 | 0.8 | 0.8 |
| 14. Other current expenditure | 7.3 | 8.0 | 12.8 | 4.8 | 2.9 | 2.7 | 2.8 | 2.1 | 2.7 | 2.5 | 2.1 | 4.5 | 3.4 | 3.5 | 2.9 |
| 15. Total current expenditure | 50.0 | 38.2 | 44.8 | 37.6 | 38.6 | 36.4 | 36.7 | 36.9 | 35.9 | 35.0 | 32.2 | 33.4 | 31.7 | 32.6 | 32.2 |
| 16. Gross saving | -1.8 | 6.9 | 9.1 | 5.0 | 4.0 | 5.6 | 3.3 | 3.7 | 6.1 | 6.6 | 7.5 | 7.6 | 6.8 | 5.6 | 5.7 |
| 17. Capital transfers received | 0.8 | 0.1 | 0.1 | -0.7 | -0.3 | -1.1 | -0.5 | -0.7 | -0.8 | -0.4 | -0.2 | 0.6 | 0.4 | 0.8 | 1.1 |
| 18. Total revenue | : | : | : | 42.0 | 42.2 | 40.9 | 39.5 | 40.0 | 41.3 | 41.2 | 39.5 | 41.5 | 39.0 | 39.0 | 39.0 |
| 19. Gross fixed capital formation | 0.9 | 1.4 | 3.2 | 3.9 | 3.7 | 3.5 | 2.8 | 2.7 | 2.9 | 4.2 | 4.2 | 4.8 | 5.6 | 6.7 | 7.0 |
| 20. Other capital expenditure | 0.0 | 0.2 | 4.3 | 0.3 | 0.3 | 0.3 | 0.7 | 0.7 | 0.9 | 0.2 | 0.1 | 3.3 | 0.1 | 0.1 | 0.2 |
| 21. Total expenditure | : | : | : | 41.8 | 42.6 | 40.3 | 40.3 | 40.3 | 39.7 | 39.3 | 36.5 | 41.5 | 37.4 | 39.5 | 39.3 |
| 22. Tax burden | : | : | : | : | 32.6 | 31.0 | 29.6 | 32.2 | 33.0 | 34.0 | 33.2 | 34.1 | 33.6 | 33.3 | 33.4 |
| 23. Net lending (+) or net borrowing (-) | -1.8 | 5.3 | 1.7 | 0.2 | -0.3 | 0.6 | -0.8 | -0.3 | 1.6 | 1.9 | 3.0 | 0.1 | 1.5 | -0.5 | -0.3 |

Table 19C

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

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|--------|-------|--------|-------|-------|-------|-------|------|-------|-------|--------|-------|------|------|
| 1. Taxes on production and imports | 835.3 | 34.2 | 9.3 | 23.3 | 8.0 | 7.6 | 17.4 | 24.5 | 17.3 | 19.7 | 9.4 | 14.8 | 2.7 | 3.2 |
| 2. Current taxes on income and wealth | 761.2 | 14.0 | -18.5 | 1.5 | 20.6 | -8.1 | 10.2 | -0.1 | 4.3 | 16.8 | 36.7 | 16.6 | 3.1 | 3.1 |
| 3. Social contributions | 822.3 | 45.9 | -3.5 | 19.7 | 1.4 | 3.0 | 18.8 | 11.7 | 8.1 | -2.3 | 13.5 | 10.3 | 1.5 | 1.9 |
| 4. Of which actual social contributions | 821.6 | 45.0 | -0.5 | 19.7 | 1.4 | 3.0 | 18.8 | 11.7 | 8.1 | -2.3 | 13.5 | 10.3 | 1.5 | 1.9 |
| 5. Other current revenue | : | : | : | -1.2 | 13.9 | 8.2 | -15.5 | 17.8 | -3.5 | -1.9 | 34.7 | -2.1 | 1.9 | -3.1 |
| 6. Total current revenue | : | : | : | 12.2 | 9.7 | 3.8 | 8.5 | 15.9 | 9.1 | 10.2 | 18.0 | 11.2 | 2.4 | 1.9 |
| 7. Government consumption expenditure | 940.4 | 57.2 | 14.4 | 21.5 | 8.2 | 13.2 | 12.2 | 8.8 | 7.8 | 6.4 | 11.3 | 19.0 | 4.3 | 4.2 |
| 8. Of which compensation of employees | 858.5 | 83.3 | 15.4 | 7.2 | -1.5 | 18.3 | 15.3 | 9.9 | 5.5 | 6.3 | 14.4 | 17.8 | 2.0 | 2.0 |
| 9. Collective consumption | 930.8 | 74.8 | 14.4 | 23.4 | 7.9 | 16.2 | 6.5 | 12.6 | 6.9 | 5.2 | 14.8 | 14.7 | 9.9 | 9.9 |
| 10. Social transfers in kind | 949.5 | 40.8 | 14.5 | 19.4 | 8.5 | 9.6 | 19.2 | 4.7 | 8.8 | 7.7 | 7.3 | 24.2 | -2.1 | -3.2 |
| 11. Social transfers other than in kind | 874.2 | 58.4 | 7.6 | 31.6 | 5.0 | 15.4 | 6.8 | 6.5 | 9.1 | 10.2 | 9.6 | 13.9 | 9.5 | 2.0 |
| 12. Interest | 288.4 | -33.7 | -6.0 | 20.6 | -8.7 | -25.3 | -5.0 | -0.4 | 2.9 | -3.9 | -16.2 | -3.6 | -0.5 | -0.5 |
| 13. Subsidies | 645.8 | 260.6 | -2.4 | -27.7 | 3.9 | -3.8 | 43.6 | -8.7 | 2.0 | 0.4 | 19.1 | 8.6 | 12.0 | 0.0 |
| 14. Other current expenditure 1) | 0.7 | 4.7 | -8.0 | -1.9 | -0.2 | 0.1 | -0.8 | 0.7 | -0.2 | -0.4 | 2.4 | -1.1 | 0.1 | -0.5 |
| 15. Total current expenditure | 655.5 | 51.1 | -11.0 | 15.4 | 4.9 | 9.9 | 7.4 | 9.1 | 7.3 | 6.3 | 18.5 | 12.3 | 6.1 | 1.4 |
| 16. Gross saving 1) | 8.6 | 2.3 | -4.1 | -1.1 | 1.6 | -2.3 | 0.4 | 2.4 | 0.5 | 0.9 | 0.1 | -0.8 | -1.2 | 0.1 |
| 17. Capital transfers received | -4.2 | 99.4 | -670.3 | -46.5 | 301.5 | -49.9 | 34.6 | 27.8 | -44.9 | -36.9 | -428.7 | -14.2 | 98.3 | 39.3 |
| 18. Total revenue | : | : | : | 13.1 | 7.5 | 5.4 | 8.1 | 15.7 | 10.1 | 10.6 | 20.3 | 10.8 | 3.4 | 2.7 |
| 19. Gross fixed capital formation | 1534.2 | 188.6 | 27.3 | 5.9 | 5.9 | -11.0 | 2.6 | 19.7 | 58.6 | 15.1 | 30.8 | 38.3 | 24.0 | 7.1 |
| 20. Other capital expenditure 1) | 0.2 | 4.1 | -4.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.2 | -0.7 | -0.1 | 3.2 | -3.2 | 0.0 | 0.0 |
| 21. Total expenditure | : | : | : | 14.4 | 5.1 | 9.2 | 6.9 | 10.4 | 9.2 | 7.1 | 30.0 | 6.6 | 8.9 | 2.4 |
| 22. Tax burden | : | : | : | : | 5.5 | 4.3 | 16.1 | 15.0 | 13.3 | 12.6 | 17.8 | 16.1 | 2.5 | 3.3 |
| 23. Net lending (+) or net borrowing (-) 1) | 7.1 | -3.6 | -1.5 | -0.5 | 1.0 | -1.4 | 0.5 | 1.9 | 0.3 | 1.1 | -2.9 | 1.5 | -2.0 | 0.1 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|------|------|------|-------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 1.8 | -5.3 | -1.7 | -0.2 | 0.3 | -0.6 | 0.8 | 0.3 | -1.6 | -1.9 | -3.0 | -0.1 | -1.5 | 0.5 | 0.3 |
| 2. Interest payments (% of GDP) | 21.1 | 8.3 | 4.3 | 3.8 | 4.0 | 3.3 | 2.3 | 2.0 | 1.8 | 1.7 | 1.4 | 1.0 | 0.8 | 0.8 | 0.8 |
| 3. Implicit interest rate 2) | : | : | 5.2 | 5.0 | 5.7 | 5.0 | 3.7 | 4.0 | 4.4 | 4.9 | 5.5 | 5.2 | 5.4 | 5.9 | 5.0 |
| 4. Nominal GDP growth rate | 100.1 | 889.8 | 28.6 | 6.1 | 12.5 | 11.1 | 9.1 | 6.9 | 12.1 | 10.2 | 15.3 | 14.5 | 18.1 | 3.2 | 3.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 1.8 | -5.3 | -1.7 | -0.2 | 0.3 | -0.6 | 0.8 | 0.3 | -1.6 | -1.9 | -3.0 | -0.1 | -1.5 | 0.5 | 0.3 |
| 6. Contribution of nominal GDP growth | : | : | -23.4 | -4.6 | -8.8 | -7.4 | -5.6 | -3.4 | -5.0 | -3.5 | -3.9 | -2.9 | -2.8 | -0.4 | -0.5 |
| 7. Stock-flow adjustment 3) | : | : | -0.4 | 4.5 | 3.4 | 1.0 | -8.9 | -4.6 | -1.5 | -3.3 | 0.4 | -1.5 | 0.2 | 1.9 | 1.4 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -19.3 | -13.6 | -5.9 | -3.9 | -3.7 | -4.0 | -1.5 | -1.7 | -3.4 | -3.6 | -4.4 | -1.1 | -2.4 | -0.3 | -0.4 |
| 9. Snow-ball effect | : | : | -19.1 | -0.8 | -4.7 | -4.1 | -3.3 | -1.4 | -3.2 | -1.8 | -2.5 | -1.8 | -1.9 | 0.4 | 0.3 |
| 10. Stock-flow adjustment 3) | : | : | -0.4 | 4.5 | 3.4 | 1.0 | -8.9 | -4.6 | -1.5 | -3.3 | 0.4 | -1.5 | 0.2 | 1.9 | 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 | -4.1 | 1.9 | 1.3 |
| 12. Level of gross debt (end of year) | : | 105.1 | 79.6 | 79.3 | 74.3 | 67.3 | 53.6 | 45.9 | 37.9 | 29.2 | 22.7 | 18.2 | 14.1 | 16.0 | 17.3 |

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 20A

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

Czech Republic

(Mrd CZK)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 204 | 209 | 219 | 240 | 248 | 258 | 267 | 285 | 325 | 342 | 352 | 394 | 413 | 416 | 432 |
| 2. Current taxes on income and wealth | 140 | 160 | 166 | 176 | 181 | 207 | 224 | 247 | 270 | 273 | 295 | 333 | 321 | 317 | 334 |
| 3. Social contributions | 240 | 265 | 282 | 293 | 312 | 335 | 367 | 389 | 453 | 482 | 525 | 577 | 599 | 605 | 621 |
| 4. Of which actual social contributions | 240 | 265 | 282 | 293 | 312 | 335 | 367 | 389 | 452 | 482 | 524 | 576 | 599 | 605 | 620 |
| 5. Other current revenue | 74 | 79 | 93 | 91 | 89 | 105 | 113 | 121 | 129 | 127 | 133 | 148 | 156 | 160 | 165 |
| 6. Total current revenue | 658 | 712 | 760 | 800 | 830 | 905 | 971 | 1043 | 1177 | 1225 | 1305 | 1452 | 1489 | 1499 | 1552 |
| 7. Government consumption expenditure | 340 | 379 | 400 | 441 | 461 | 497 | 549 | 603 | 622 | 658 | 685 | 718 | 751 | 776 | 800 |
| 8. Of which compensation of employees | 127 | 134 | 135 | 151 | 155 | 173 | 192 | 214 | 222 | 238 | 252 | 269 | 281 | 293 | 299 |
| 9. Collective consumption | 157 | 181 | 187 | 217 | 232 | 242 | 271 | 306 | 297 | 330 | 342 | 355 | 371 | 390 | 408 |
| 10. Social transfers in kind | 183 | 198 | 212 | 223 | 229 | 255 | 278 | 298 | 325 | 329 | 343 | 363 | 380 | 386 | 391 |
| 11. Social transfers other than in kind | 183 | 208 | 226 | 244 | 264 | 280 | 305 | 316 | 362 | 376 | 407 | 454 | 471 | 520 | 561 |
| 12. Interest | 20 | 20 | 23 | 21 | 18 | 24 | 31 | 30 | 33 | 35 | 36 | 41 | 42 | 42 | 43 |
| 13. Subsidies | 41 | 49 | 58 | 61 | 61 | 65 | 57 | 68 | 59 | 55 | 61 | 62 | 64 | 75 | 76 |
| 14. Other current expenditure | -6 | -22 | -29 | -31 | -26 | -25 | -20 | -10 | -11 | -4 | -2 | 10 | 13 | 14 | 15 |
| 15. Total current expenditure | 578 | 635 | 677 | 736 | 778 | 841 | 922 | 1007 | 1065 | 1120 | 1187 | 1285 | 1341 | 1427 | 1495 |
| 16. Gross saving | 79 | 78 | 82 | 65 | 52 | 63 | 49 | 36 | 112 | 105 | 118 | 167 | 148 | 72 | 57 |
| 17. Capital transfers received | 3 | 1 | 2 | 2 | 4 | 7 | 4 | 6 | 10 | 11 | 20 | 32 | 28 | 25 | 38 |
| 18. Total revenue | 661 | 714 | 762 | 802 | 834 | 911 | 974 | 1049 | 1188 | 1236 | 1325 | 1484 | 1518 | 1524 | 1590 |
| 19. Gross fixed capital formation | 77 | 77 | 84 | 68 | 79 | 83 | 95 | 117 | 136 | 147 | 161 | 166 | 179 | 197 | 215 |
| 20. Other capital expenditure | 61 | 71 | 101 | 76 | 58 | 122 | 124 | 96 | 70 | 76 | 61 | 54 | 51 | 59 | 62 |
| 21. Total expenditure | 717 | 782 | 862 | 880 | 915 | 1046 | 1141 | 1220 | 1271 | 1342 | 1410 | 1505 | 1572 | 1682 | 1772 |
| 22. Tax burden | 584 | 634 | 667 | 709 | 741 | 800 | 860 | 924 | 1054 | 1109 | 1182 | 1307 | 1359 | 1339 | 1387 |
| 23. Net lending (+) or net borrowing (-) | -56 | -69 | -100 | -77 | -81 | -135 | -167 | -171 | -83 | -107 | -85 | -22 | -54 | -158 | -182 |

Table 20B

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

Czech Republic

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 12.1 | 11.5 | 11.0 | 11.5 | 11.3 | 11.0 | 10.8 | 11.1 | 11.6 | 11.5 | 11.0 | 11.2 | 11.1 | 11.4 | 11.6 |
| 2. Current taxes on income and wealth | 8.3 | 8.8 | 8.3 | 8.5 | 8.3 | 8.8 | 9.1 | 9.6 | 9.6 | 9.2 | 9.2 | 9.4 | 8.7 | 8.7 | 9.0 |
| 3. Social contributions | 14.2 | 14.6 | 14.1 | 14.1 | 14.2 | 14.2 | 14.9 | 15.1 | 16.1 | 16.2 | 16.3 | 16.3 | 16.2 | 16.5 | 16.7 |
| 4. Of which actual social contributions | 14.2 | 14.6 | 14.1 | 14.1 | 14.2 | 14.2 | 14.9 | 15.1 | 16.1 | 16.1 | 16.3 | 16.3 | 16.2 | 16.5 | 16.7 |
| 5. Other current revenue | 4.4 | 4.3 | 4.7 | 4.4 | 4.1 | 4.5 | 4.6 | 4.7 | 4.6 | 4.3 | 4.1 | 4.2 | 4.2 | 4.4 | 4.4 |
| 6. Total current revenue | 39.1 | 39.3 | 38.0 | 38.5 | 37.9 | 38.5 | 39.4 | 40.5 | 41.8 | 41.1 | 40.6 | 41.1 | 40.2 | 40.9 | 41.7 |
| 7. Government consumption expenditure | 20.2 | 20.9 | 20.0 | 21.2 | 21.1 | 21.1 | 22.3 | 23.4 | 22.1 | 22.1 | 21.3 | 20.3 | 20.3 | 21.2 | 21.5 |
| 8. Of which compensation of employees | 7.5 | 7.4 | 6.8 | 7.3 | 7.1 | 7.4 | 7.8 | 8.3 | 7.9 | 8.0 | 7.8 | 7.6 | 7.6 | 8.0 | 8.0 |
| 9. Collective consumption | 9.3 | 10.0 | 9.4 | 10.4 | 10.6 | 10.3 | 11.0 | 11.9 | 10.5 | 11.0 | 10.6 | 10.1 | 10.0 | 10.7 | 11.0 |
| 10. Social transfers in kind | 10.9 | 10.9 | 10.6 | 10.7 | 10.5 | 10.8 | 11.3 | 11.5 | 11.5 | 11.0 | 10.7 | 10.3 | 10.2 | 10.5 | 10.5 |
| 11. Social transfers other than in kind | 10.9 | 11.5 | 11.3 | 11.7 | 12.1 | 11.9 | 12.4 | 12.2 | 12.9 | 12.6 | 12.7 | 12.9 | 12.7 | 14.2 | 15.1 |
| 12. Interest | 1.2 | 1.1 | 1.2 | 1.0 | 0.8 | 1.0 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.2 | 1.1 | 1.2 | 1.1 |
| 13. Subsidies | 2.4 | 2.7 | 2.9 | 2.9 | 2.8 | 2.8 | 2.3 | 2.6 | 2.1 | 1.8 | 1.9 | 1.8 | 1.7 | 2.1 | 2.0 |
| 14. Other current expenditure | -0.4 | -1.2 | -1.5 | -1.5 | -1.2 | -1.1 | -0.8 | -0.4 | -0.4 | -0.1 | -0.1 | 0.3 | 0.4 | 0.4 | 0.4 |
| 15. Total current expenditure | 34.4 | 35.0 | 33.9 | 35.4 | 35.6 | 35.8 | 37.4 | 39.1 | 37.8 | 37.5 | 36.9 | 36.4 | 36.2 | 39.0 | 40.1 |
| 16. Gross saving | 4.7 | 4.3 | 4.1 | 3.1 | 2.4 | 2.7 | 2.0 | 1.4 | 4.0 | 3.5 | 3.7 | 4.7 | 4.0 | 2.0 | 1.5 |
| 17. Capital transfers received | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.2 | 0.3 | 0.4 | 0.4 | 0.6 | 0.9 | 0.8 | 0.7 | 1.0 |
| 18. Total revenue | 39.3 | 39.4 | 38.2 | 38.6 | 38.1 | 38.7 | 39.5 | 40.7 | 42.2 | 41.4 | 41.2 | 42.0 | 40.9 | 41.6 | 42.7 |
| 19. Gross fixed capital formation | 4.6 | 4.3 | 4.2 | 3.3 | 3.6 | 3.5 | 3.9 | 4.5 | 4.8 | 4.9 | 5.0 | 4.7 | 4.8 | 5.4 | 5.8 |
| 20. Other capital expenditure | 3.7 | 3.9 | 5.0 | 3.7 | 2.6 | 5.2 | 5.1 | 3.7 | 2.5 | 2.6 | 1.9 | 1.5 | 1.4 | 1.6 | 1.7 |
| 21. Total expenditure | 42.6 | 43.2 | 43.2 | 42.3 | 41.8 | 44.5 | 46.3 | 47.3 | 45.2 | 45.0 | 43.9 | 42.6 | 42.4 | 45.9 | 47.6 |
| 22. Tax burden | 34.7 | 35.0 | 33.4 | 34.1 | 33.9 | 34.0 | 34.9 | 35.8 | 37.5 | 37.2 | 36.8 | 37.0 | 36.7 | 36.6 | 37.2 |
| 23. Net lending (+) or net borrowing (-) | -3.3 | -3.8 | -5.0 | -3.7 | -3.7 | -5.7 | -6.8 | -6.6 | -3.0 | -3.6 | -2.6 | -0.6 | -1.5 | -4.3 | -4.9 |

Table 20C

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

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|------|-------|-------|------|-------|------|-------|------|------|------|-------|------|------|
| 1. Taxes on production and imports | 13.3 | 2.5 | 4.8 | 9.8 | 3.2 | 4.1 | 3.4 | 7.0 | 14.0 | 5.2 | 2.9 | 11.9 | 4.6 | 0.9 | 3.8 |
| 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 | 12.7 | -3.5 | -1.3 | 5.4 |
| 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 | 3.9 | 1.0 | 2.5 |
| 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 | 3.9 | 1.0 | 2.5 |
| 5. Other current revenue | 17.8 | 6.8 | 18.7 | -2.2 | -2.4 | 17.8 | 7.4 | 7.6 | 6.6 | -1.7 | 4.4 | 11.4 | 5.9 | 2.4 | 3.3 |
| 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 | 11.2 | 2.6 | 0.6 | 3.5 |
| 7. Government consumption expenditure | 11.1 | 11.4 | 5.4 | 10.2 | 4.6 | 7.8 | 10.6 | 9.8 | 3.1 | 5.9 | 4.0 | 4.9 | 4.6 | 3.3 | 3.1 |
| 8. Of which compensation of employees | 17.6 | 5.6 | 0.9 | 12.1 | 2.2 | 11.8 | 10.8 | 11.8 | 3.7 | 7.1 | 6.1 | 6.4 | 4.6 | 4.4 | 1.8 |
| 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 | 3.8 | 4.6 | 5.0 | 4.8 |
| 10. Social transfers in kind | 14.7 | 7.9 | 7.3 | 5.2 | 2.5 | 11.4 | 9.2 | 6.9 | 9.2 | 1.1 | 4.2 | 6.0 | 4.5 | 1.6 | 1.4 |
| 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 | 3.9 | 10.3 | 8.0 |
| 12. Interest | 34.4 | -0.3 | 14.1 | -8.4 | -13.3 | 29.5 | 28.3 | -2.3 | 10.9 | 4.4 | 4.1 | 13.9 | 1.7 | 1.9 | 1.0 |
| 13. Subsidies | -3.3 | 21.5 | 17.5 | 5.5 | -0.2 | 7.3 | -13.5 | 20.6 | -13.5 | -7.2 | 12.2 | 1.8 | 2.0 | 18.3 | 1.0 |
| 14. Other current expenditure 1) | 0.4 | -0.9 | -0.2 | 0.0 | 0.3 | 0.1 | 0.2 | 0.4 | 0.0 | 0.2 | 0.1 | 0.3 | 0.1 | 0.0 | 0.0 |
| 15. Total current expenditure | 13.6 | 9.7 | 6.7 | 8.6 | 5.8 | 8.1 | 9.5 | 9.3 | 5.7 | 5.2 | 6.0 | 8.2 | 4.4 | 6.4 | 4.8 |
| 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 | 1.1 | -0.7 | -2.0 | -0.4 |
| 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 | 58.8 | -12.3 | -9.8 | 49.2 |
| 18. Total revenue | 9.8 | 8.0 | 6.7 | 5.3 | 3.9 | 9.3 | 6.9 | 7.7 | 13.2 | 4.0 | 7.2 | 11.9 | 2.3 | 0.4 | 4.3 |
| 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 | 3.0 | 7.9 | 9.6 | 9.5 |
| 20. Other capital expenditure 1) | -10.8 | 0.2 | 1.1 | -1.4 | -1.0 | 2.5 | -0.1 | -1.3 | -1.2 | 0.1 | -0.6 | -0.4 | -0.1 | 0.2 | 0.1 |
| 21. Total expenditure | -10.3 | 9.2 | 10.1 | 2.1 | 4.1 | 14.3 | 9.1 | 6.9 | 4.2 | 5.6 | 5.0 | 6.7 | 4.4 | 7.0 | 5.3 |
| 22. Tax burden | 9.9 | 8.5 | 5.1 | 6.4 | 4.5 | 7.9 | 7.4 | 7.4 | 14.1 | 5.2 | 6.6 | 10.6 | 4.0 | 0.4 | 3.6 |
| 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 | 2.0 | -0.8 | -2.9 | -0.6 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 3.3 | 3.8 | 5.0 | 3.7 | 3.7 | 5.7 | 6.8 | 6.6 | 3.0 | 3.6 | 2.6 | 0.6 | 1.5 | 4.3 | 4.9 |
| 2. Interest payments (% of GDP) | 1.2 | 1.1 | 1.2 | 1.0 | 0.8 | 1.0 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.2 | 1.1 | 1.2 | 1.1 |
| 3. Implicit interest rate 2) | 9.5 | 9.7 | 9.8 | 7.1 | 5.4 | 5.9 | 5.2 | 4.2 | 4.3 | 4.0 | 4.0 | 4.3 | 4.1 | 3.8 | 3.5 |
| 4. Nominal GDP growth rate | 14.8 | 7.6 | 10.2 | 4.2 | 5.2 | 7.4 | 4.8 | 4.6 | 9.2 | 6.0 | 7.8 | 9.8 | 5.0 | -1.2 | 1.7 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 3.3 | 3.8 | 5.0 | 3.7 | 3.7 | 5.7 | 6.8 | 6.6 | 3.0 | 3.6 | 2.6 | 0.6 | 1.5 | 4.3 | 4.9 |
| 6. Contribution of nominal GDP growth | -1.9 | -0.9 | -1.2 | -0.6 | -0.8 | -1.3 | -1.1 | -1.2 | -2.5 | -1.7 | -2.1 | -2.6 | -1.4 | 0.4 | -0.6 |
| 7. Stock-flow adjustment 3) | -3.6 | -2.3 | -1.9 | -1.8 | -0.8 | 2.2 | -2.3 | -3.8 | -0.1 | -2.5 | -0.7 | 1.4 | 0.8 | -0.9 | -0.1 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 2.1 | 2.7 | 3.9 | 2.7 | 2.9 | 4.7 | 5.5 | 5.5 | 1.8 | 2.4 | 1.5 | -0.5 | 0.3 | 3.2 | 3.7 |
| 9. Snow-ball effect | -0.7 | 0.2 | -0.1 | 0.4 | 0.0 | -0.3 | 0.1 | -0.1 | -1.4 | -0.6 | -1.0 | -1.5 | -0.2 | 1.5 | 0.6 |
| 10. Stock-flow adjustment 3) | -3.6 | -2.3 | -1.9 | -1.8 | -0.8 | 2.2 | -2.3 | -3.8 | -0.1 | -2.5 | -0.7 | 1.4 | 0.8 | -0.9 | -0.1 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | -2.1 | 0.6 | 1.9 | 1.3 | 2.2 | 6.6 | 3.4 | 1.6 | 0.3 | -0.6 | -0.2 | -0.7 | 0.9 | 3.8 | 4.3 |
| 12. Level of gross debt (end of year) | 12.5 | 13.1 | 15.0 | 16.4 | 18.5 | 25.1 | 28.5 | 30.1 | 30.4 | 29.8 | 29.6 | 28.9 | 29.8 | 33.7 | 37.9 |

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 21A

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

Denmark

(Mrd DKK)

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 68.3 | 109.5 | 137.8 | 171.2 | 220.0 | 229.8 | 238.3 | 241.3 | 255.3 | 274.0 | 291.3 | 300.4 | 302.7 | 304.3 | 316.3 |
| 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 | 490.1 | 495.6 | 498.8 | 515.7 | 468.7 | 464.7 |
| 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 | 31.5 | 32.2 | 32.7 | 33.4 |
| 4. Of which actual social contributions | 3.2 | 11.7 | 8.3 | 11.4 | 23.9 | 23.8 | 17.1 | 17.5 | 17.7 | 17.8 | 17.6 | 17.5 | 17.9 | 18.1 | 18.3 |
| 5. Other current revenue | 23.5 | 44.0 | 58.9 | 63.5 | 69.5 | 76.8 | 77.9 | 80.3 | 87.1 | 87.8 | 92.8 | 94.5 | 102.4 | 96.9 | 96.7 |
| 6. Total current revenue | 195.5 | 347.6 | 453.9 | 569.1 | 715.5 | 732.4 | 744.1 | 762.5 | 815.2 | 883.2 | 911.2 | 925.3 | 953.0 | 902.5 | 911.1 |
| 7. Government consumption expenditure | 105.3 | 164.2 | 211.2 | 257.2 | 325.1 | 343.3 | 360.2 | 371.2 | 389.0 | 402.5 | 422.5 | 438.8 | 461.2 | 482.2 | 496.2 |
| 8. Of which compensation of employees | 69.6 | 110.3 | 145.7 | 174.9 | 221.3 | 232.9 | 243.9 | 252.5 | 261.3 | 267.4 | 278.1 | 284.6 | 298.2 | 312.0 | 320.4 |
| 9. Collective consumption | 33.8 | 51.0 | 72.3 | 83.5 | 102.9 | 107.9 | 110.2 | 111.5 | 117.0 | 120.0 | 124.5 | 129.9 | 130.9 | 136.5 | 140.6 |
| 10. Social transfers in kind | 71.5 | 113.3 | 138.9 | 173.7 | 222.2 | 235.3 | 250.0 | 259.7 | 272.0 | 282.5 | 298.0 | 308.9 | 330.3 | 345.7 | 355.7 |
| 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 | 252.9 | 258.5 | 281.5 | 299.2 |
| 12. Interest | 14.7 | 60.6 | 59.7 | 60.4 | 46.2 | 44.3 | 41.4 | 36.8 | 33.9 | 28.4 | 26.2 | 26.0 | 24.8 | 28.3 | 27.7 |
| 13. Subsidies | 6.4 | 10.5 | 18.5 | 27.6 | 31.5 | 32.1 | 34.0 | 33.8 | 33.7 | 35.6 | 36.2 | 38.3 | 39.1 | 40.7 | 41.8 |
| 14. Other current expenditure | 4.7 | 9.2 | 17.8 | 34.9 | 51.3 | 55.7 | 56.6 | 58.8 | 59.8 | 62.6 | 66.0 | 67.8 | 69.9 | 66.0 | 65.7 |
| 15. Total current expenditure | 192.8 | 344.8 | 449.8 | 579.0 | 663.9 | 693.2 | 717.9 | 740.5 | 763.6 | 780.3 | 801.7 | 823.8 | 853.5 | 898.7 | 930.6 |
| 16. Gross saving | 2.7 | 2.9 | 4.1 | -9.9 | 51.6 | 39.2 | 26.2 | 22.0 | 51.5 | 102.9 | 109.5 | 101.4 | 99.5 | 3.9 | -19.5 |
| 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 | 10.4 | 10.1 | 10.4 |
| 18. Total revenue | 197.8 | 351.1 | 459.2 | 574.7 | 722.6 | 739.2 | 752.5 | 769.8 | 827.3 | 893.1 | 922.5 | 935.6 | 963.4 | 912.7 | 921.5 |
| 19. Gross fixed capital formation | 12.1 | 13.1 | 14.0 | 18.1 | 21.6 | 25.2 | 24.1 | 22.2 | 27.2 | 27.3 | 31.7 | 29.5 | 31.4 | 33.8 | 37.0 |
| 20. Other capital expenditure | 2.0 | 2.2 | 6.3 | 7.2 | 6.6 | 4.2 | 5.5 | 5.7 | 6.0 | 5.2 | 5.5 | 6.6 | 15.9 | 6.5 | 21.6 |
| 21. Total expenditure | 206.9 | 360.1 | 470.0 | 604.2 | 692.1 | 722.6 | 747.5 | 768.4 | 796.9 | 812.8 | 838.9 | 859.9 | 900.8 | 938.9 | 989.3 |
| 22. Tax burden | 170.1 | 301.3 | 391.7 | 497.9 | 639.4 | 647.8 | 657.5 | 673.2 | 719.2 | 786.0 | 809.0 | 822.1 | 842.6 | 797.1 | 805.6 |
| 23. Net lending (+) or net borrowing (-) | -9.1 | -9.0 | -10.8 | -29.1 | 30.7 | 19.4 | 4.5 | 1.1 | 29.3 | 80.3 | 84.5 | 76.5 | 62.1 | -26.3 | -67.9 |

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 17.4 | 16.9 | 16.4 | 16.8 | 17.0 | 17.2 | 17.4 | 17.2 | 17.4 | 17.7 | 17.9 | 17.8 | 17.4 | 17.8 | 18.2 |
| 2. Current taxes on income and wealth | 24.6 | 27.2 | 28.9 | 30.7 | 30.3 | 29.3 | 29.1 | 29.3 | 30.2 | 31.7 | 30.4 | 29.6 | 29.6 | 27.4 | 26.8 |
| 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 | 1.9 | 1.9 |
| 4. Of which actual social contributions | 0.8 | 1.8 | 1.0 | 1.1 | 1.8 | 1.8 | 1.2 | 1.3 | 1.2 | 1.2 | 1.1 | 1.0 | 1.0 | 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 | 5.6 | 5.9 | 5.7 | 5.6 |
| 6. Total current revenue | 49.8 | 53.6 | 54.0 | 55.8 | 55.3 | 54.8 | 54.2 | 54.4 | 55.6 | 57.2 | 56.0 | 54.8 | 54.8 | 52.8 | 52.5 |
| 7. Government consumption expenditure | 26.8 | 25.3 | 25.1 | 25.2 | 25.1 | 25.7 | 26.2 | 26.5 | 26.5 | 26.0 | 25.9 | 26.0 | 26.5 | 28.2 | 28.6 |
| 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 | 17.1 | 16.9 | 17.1 | 18.3 | 18.4 |
| 9. Collective consumption | 8.6 | 7.9 | 8.6 | 8.2 | 8.0 | 8.1 | 8.0 | 8.0 | 8.0 | 7.8 | 7.6 | 7.7 | 7.5 | 8.0 | 8.1 |
| 10. Social transfers in kind | 18.2 | 17.5 | 16.5 | 17.0 | 17.2 | 17.6 | 18.2 | 18.5 | 18.6 | 18.3 | 18.3 | 18.3 | 19.0 | 20.2 | 20.5 |
| 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 | 16.3 | 15.4 | 15.0 | 14.9 | 16.5 | 17.2 |
| 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 | 1.7 | 1.6 |
| 13. Subsidies | 1.6 | 1.6 | 2.2 | 2.7 | 2.4 | 2.4 | 2.5 | 2.4 | 2.3 | 2.3 | 2.2 | 2.3 | 2.2 | 2.4 | 2.4 |
| 14. Other current expenditure | 1.2 | 1.4 | 2.1 | 3.4 | 4.0 | 4.2 | 4.1 | 4.2 | 4.1 | 4.0 | 4.1 | 4.0 | 4.0 | 3.9 | 3.8 |
| 15. Total current expenditure | 49.1 | 53.2 | 53.5 | 56.8 | 51.3 | 51.9 | 52.3 | 52.9 | 52.1 | 50.5 | 49.2 | 48.8 | 49.1 | 52.6 | 53.6 |
| 16. Gross saving | 0.7 | 0.4 | 0.5 | -1.0 | 4.0 | 2.9 | 1.9 | 1.6 | 3.5 | 6.7 | 6.7 | 6.0 | 5.7 | 0.2 | -1.1 |
| 17. Capital transfers received | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.8 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 |
| 18. Total revenue | 50.3 | 54.1 | 54.6 | 56.4 | 55.8 | 55.3 | 54.8 | 55.0 | 56.4 | 57.8 | 56.6 | 55.4 | 55.4 | 53.4 | 53.1 |
| 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 | 1.7 | 1.8 | 2.0 | 2.1 |
| 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 | 1.2 |
| 21. Total expenditure | 52.7 | 55.5 | 55.9 | 59.3 | 53.5 | 54.1 | 54.5 | 54.9 | 54.4 | 52.6 | 51.5 | 50.9 | 51.8 | 55.0 | 57.0 |
| 22. Tax burden | 43.3 | 46.5 | 46.6 | 48.8 | 49.4 | 48.5 | 47.9 | 48.1 | 49.1 | 50.9 | 49.7 | 48.7 | 48.4 | 46.7 | 46.4 |
| 23. Net lending (+) or net borrowing (-) | -2.3 | -1.4 | -1.3 | -2.9 | 2.4 | 1.5 | 0.3 | 0.1 | 2.0 | 5.2 | 5.2 | 4.5 | 3.6 | -1.5 | -3.9 |

Table 21C

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|-------|------|------|------|-------|-------|------|-------|------|------|------|------|------|
| 1. Taxes on production and imports | 6.2 | 9.9 | 0.7 | 4.1 | 0.3 | 4.4 | 3.7 | 1.3 | 5.8 | 7.3 | 6.3 | 3.1 | 0.8 | 0.5 | 4.0 |
| 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 | 10.9 | 1.1 | 0.7 | 3.4 | -9.1 | -0.9 |
| 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 | 0.0 | 2.0 | 1.6 | 2.2 |
| 4. Of which actual social contributions | 30.5 | 9.9 | -23.7 | 3.7 | 17.4 | -0.4 | -28.0 | 2.4 | 1.3 | 0.3 | -1.0 | -0.8 | 2.4 | 1.0 | 1.5 |
| 5. Other current revenue | 17.5 | 1.2 | -4.6 | -4.1 | 3.7 | 10.5 | 1.4 | 3.1 | 8.5 | 0.8 | 5.7 | 1.8 | 8.4 | -5.4 | -0.2 |
| 6. Total current revenue | 11.2 | 10.2 | 0.4 | 3.3 | 4.9 | 2.4 | 1.6 | 2.5 | 6.9 | 8.3 | 3.2 | 1.5 | 3.0 | -5.3 | 1.0 |
| 7. Government consumption expenditure | 14.7 | 6.0 | 3.2 | 3.1 | 4.1 | 5.6 | 4.9 | 3.1 | 4.8 | 3.5 | 5.0 | 3.9 | 5.1 | 4.6 | 2.9 |
| 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 | 2.3 | 4.8 | 4.6 | 2.7 |
| 9. Collective consumption | 17.0 | 5.0 | 11.0 | 0.3 | 3.4 | 4.9 | 2.1 | 1.2 | 4.9 | 2.5 | 3.8 | 4.3 | 0.7 | 4.3 | 3.0 |
| 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 | 5.5 | 3.7 | 6.9 | 4.6 | 2.9 |
| 11. Social transfers other than in kind | 16.1 | 3.7 | 1.5 | 1.7 | 2.7 | 3.8 | 3.7 | 6.3 | 3.1 | 1.6 | -0.1 | 0.9 | 2.2 | 8.9 | 6.3 |
| 12. Interest | 20.9 | 12.0 | 4.9 | 0.6 | -5.9 | -4.1 | -6.6 | -11.0 | -7.8 | -16.2 | -7.8 | -0.8 | -4.6 | 13.9 | -2.0 |
| 13. Subsidies | 30.6 | 1.9 | 7.7 | 1.4 | 0.0 | 2.1 | 5.8 | -0.8 | -0.3 | 5.9 | 1.6 | 5.7 | 2.2 | 4.1 | 2.6 |
| 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 | 0.0 | 0.0 | -0.2 | -0.1 |
| 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 | 2.8 | 3.6 | 5.3 | 3.6 |
| 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 | -0.7 | -0.3 | -5.5 | -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 | -8.6 | 1.2 | -2.9 | 2.2 |
| 18. Total revenue | 11.2 | 10.7 | 1.0 | 3.5 | 4.9 | 2.3 | 1.8 | 2.3 | 7.5 | 8.0 | 3.3 | 1.4 | 3.0 | -5.3 | 1.0 |
| 19. Gross fixed capital formation | -1.9 | 16.8 | -4.2 | 1.9 | 7.1 | 16.8 | -4.5 | -7.6 | 22.5 | 0.4 | 16.0 | -7.1 | 6.4 | 7.7 | 9.6 |
| 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 | 0.9 |
| 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 | 2.5 | 4.7 | 4.2 | 5.4 |
| 22. Tax burden | 10.3 | 11.9 | 0.8 | 4.6 | 5.1 | 1.3 | 1.5 | 2.4 | 6.8 | 9.3 | 2.9 | 1.6 | 2.5 | -5.4 | 1.1 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.6 | 2.2 | -1.6 | 0.4 | 0.9 | -0.9 | -1.1 | -0.2 | 1.9 | 3.2 | 0.0 | -0.7 | -1.0 | -5.1 | -2.4 |

1) Changes in GDP ratios.

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

| | 1991 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 2.9 | 2.9 | -0.1 | -1.5 | -2.4 | -1.5 | -0.3 | -0.1 | -2.0 | -5.2 | -5.2 | -4.5 | -3.6 | 1.5 | 3.9 |
| 2. Interest payments (% of GDP) | 7.1 | 5.9 | 4.5 | 4.0 | 3.6 | 3.3 | 3.0 | 2.6 | 2.3 | 1.8 | 1.6 | 1.5 | 1.4 | 1.7 | 1.6 |
| 3. Implicit interest rate 2) | 11.9 | 8.1 | 7.1 | 6.9 | 6.6 | 6.6 | 6.5 | 5.7 | 5.3 | 4.4 | 4.6 | 5.1 | 5.5 | 4.9 | 5.0 |
| 4. Nominal GDP growth rate | 4.0 | 4.4 | 3.4 | 4.3 | 6.6 | 3.2 | 2.8 | 2.0 | 4.7 | 5.4 | 5.4 | 3.6 | 3.1 | -1.8 | 1.7 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 2.9 | 2.9 | -0.1 | -1.5 | -2.4 | -1.5 | -0.3 | -0.1 | -2.0 | -5.2 | -5.2 | -4.5 | -3.6 | 1.5 | 3.9 |
| 6. Contribution of nominal GDP growth | -2.4 | -3.2 | -2.1 | -2.5 | -3.6 | -1.6 | -1.3 | -0.9 | -2.0 | -2.3 | -1.9 | -1.1 | -0.8 | 0.6 | -0.5 |
| 7. Stock-flow adjustment 3) | 0.3 | -3.7 | -2.2 | 0.6 | 0.3 | -1.2 | 1.0 | 0.0 | 2.7 | 0.1 | 1.3 | 1.2 | 10.9 | -3.0 | -2.2 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -4.2 | -3.1 | -4.6 | -5.5 | -5.9 | -4.8 | -3.3 | -2.7 | -4.3 | -7.0 | -6.8 | -6.1 | -5.0 | -0.1 | 2.3 |
| 9. Snow-ball effect | 4.7 | 2.7 | 2.4 | 1.5 | 0.0 | 1.7 | 1.7 | 1.7 | 0.3 | -0.4 | -0.3 | 0.4 | 0.6 | 2.3 | 1.1 |
| 10. Stock-flow adjustment 3) | 0.3 | -3.7 | -2.2 | 0.6 | 0.3 | -1.2 | 1.0 | 0.0 | 2.7 | 0.1 | 1.3 | 1.2 | 10.9 | -3.0 | -2.2 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 0.8 | -4.0 | -4.4 | -3.4 | -5.7 | -4.3 | -0.6 | -1.0 | -1.4 | -7.4 | -5.8 | -4.4 | 6.5 | -0.8 | 1.1 |
| 12. Level of gross debt (end of year) | 62.8 | 72.5 | 60.8 | 57.4 | 51.7 | 47.4 | 46.8 | 45.8 | 44.5 | 37.1 | 31.3 | 26.8 | 33.3 | 32.5 | 33.7 |

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 22A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Estonia****(Mrd EEK)**

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|-------|-------|-------|
| 1. Taxes on production and imports | 7.6 | 9.6 | 9.8 | 9.8 | 11.9 | 13.5 | 15.2 | 16.6 | 18.3 | 22.8 | 27.6 | 33.0 | 30.5 | 28.5 | 28.3 |
| 2. Current taxes on income and wealth | 5.3 | 6.5 | 8.2 | 8.2 | 7.5 | 7.9 | 9.2 | 11.0 | 12.0 | 12.2 | 14.8 | 18.7 | 20.0 | 16.9 | 16.6 |
| 3. Social contributions | 6.6 | 8.0 | 8.8 | 9.3 | 10.6 | 11.7 | 13.4 | 14.6 | 15.8 | 18.1 | 21.4 | 26.6 | 29.9 | 31.2 | 32.5 |
| 4. Of which actual social contributions | 6.6 | 8.0 | 8.8 | 9.3 | 10.5 | 11.6 | 13.4 | 14.4 | 15.7 | 17.9 | 21.2 | 26.3 | 29.6 | 30.8 | 32.1 |
| 5. Other current revenue | 2.6 | 3.5 | 3.2 | 3.2 | 4.3 | 4.7 | 5.7 | 7.1 | 7.3 | 7.9 | 10.8 | 11.0 | 12.4 | 13.3 | 13.7 |
| 6. Total current revenue | 22.1 | 27.5 | 30.0 | 30.5 | 34.2 | 37.7 | 43.5 | 49.2 | 53.5 | 61.1 | 74.5 | 89.3 | 92.7 | 89.9 | 91.1 |
| 7. Government consumption expenditure | 13.2 | 14.7 | 16.3 | 18.4 | 19.0 | 20.5 | 22.4 | 25.0 | 26.7 | 30.1 | 33.9 | 41.2 | 48.4 | 45.9 | 46.6 |
| 8. Of which compensation of employees | 6.4 | 7.4 | 8.2 | 9.9 | 10.4 | 11.1 | 12.5 | 13.9 | 15.4 | 17.3 | 19.4 | 23.9 | 28.6 | 27.9 | 28.4 |
| 9. Collective consumption | 5.2 | 6.3 | 7.2 | 8.3 | 8.8 | 9.4 | 10.3 | 11.8 | 12.0 | 13.6 | 15.2 | 18.8 | 22.0 | 21.7 | 22.4 |
| 10. Social transfers in kind | 7.9 | 8.3 | 9.1 | 10.1 | 10.3 | 11.1 | 12.1 | 13.1 | 14.7 | 16.5 | 18.7 | 22.4 | 26.4 | 24.2 | 24.2 |
| 11. Social transfers other than in kind | 5.6 | 6.6 | 7.6 | 8.8 | 9.1 | 9.9 | 10.8 | 12.0 | 14.0 | 15.9 | 18.3 | 21.5 | 26.9 | 29.1 | 30.6 |
| 12. Interest | 0.2 | 0.2 | 0.4 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.8 | 1.1 |
| 13. Subsidies | 0.5 | 0.5 | 1.1 | 1.0 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.5 | 1.9 | 2.0 | 2.6 | 2.8 | 3.1 |
| 14. Other current expenditure | 0.2 | 0.8 | 0.9 | 1.2 | 1.4 | 1.4 | 1.9 | 2.6 | 3.5 | 4.2 | 4.5 | 5.4 | 5.9 | 6.0 | 5.5 |
| 15. Total current expenditure | 19.7 | 22.8 | 26.3 | 29.7 | 30.8 | 33.1 | 36.6 | 41.0 | 45.7 | 52.0 | 58.9 | 70.5 | 84.3 | 84.6 | 87.0 |
| 16. Gross saving | 2.4 | 4.7 | 3.7 | 0.8 | 3.4 | 4.6 | 6.9 | 8.2 | 7.8 | 9.1 | 15.5 | 18.9 | 8.4 | 5.3 | 4.1 |
| 17. Capital transfers received | 0.2 | 0.2 | 0.3 | 0.3 | 0.4 | 0.2 | 0.4 | 0.6 | 0.5 | 0.6 | 1.6 | 1.9 | 1.4 | 3.4 | 3.9 |
| 18. Total revenue | 22.3 | 27.7 | 30.3 | 30.8 | 34.6 | 37.9 | 43.8 | 49.8 | 54.0 | 61.7 | 76.1 | 91.2 | 94.1 | 93.3 | 95.0 |
| 19. Gross fixed capital formation | 2.5 | 3.0 | 3.8 | 3.6 | 3.6 | 4.5 | 6.5 | 6.0 | 5.7 | 6.9 | 10.4 | 13.0 | 13.9 | 13.8 | 14.8 |
| 20. Other capital expenditure | 0.2 | 0.4 | 0.7 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.0 | 0.2 | 0.8 | 1.3 | 3.2 | 1.6 | 1.6 |
| 21. Total expenditure | 22.5 | 26.2 | 30.9 | 33.7 | 34.8 | 38.0 | 43.5 | 47.5 | 51.5 | 59.1 | 70.1 | 84.8 | 101.4 | 100.1 | 103.4 |
| 22. Tax burden | 19.5 | 24.0 | 26.8 | 27.3 | 29.8 | 32.8 | 37.8 | 42.0 | 46.3 | 53.6 | 64.3 | 78.9 | 81.0 | 77.1 | 77.8 |
| 23. Net lending (+) or net borrowing (-) | -0.2 | 1.5 | -0.5 | -2.9 | -0.2 | -0.1 | 0.3 | 2.3 | 2.5 | 2.6 | 6.0 | 6.4 | -7.4 | -6.7 | -8.5 |

Table 22B

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

Estonia

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 13.4 | 13.7 | 12.5 | 11.8 | 12.4 | 12.4 | 12.5 | 12.2 | 12.1 | 13.2 | 13.4 | 13.8 | 12.3 | 12.8 | 12.9 |
| 2. Current taxes on income and wealth | 9.3 | 9.3 | 10.4 | 9.8 | 7.8 | 7.3 | 7.6 | 8.1 | 8.0 | 7.0 | 7.2 | 7.8 | 8.1 | 7.6 | 7.6 |
| 3. Social contributions | 11.7 | 11.4 | 11.3 | 11.1 | 11.1 | 10.8 | 11.1 | 10.7 | 10.5 | 10.4 | 10.4 | 11.1 | 12.1 | 14.0 | 14.8 |
| 4. Of which actual social contributions | 11.7 | 11.4 | 11.2 | 11.1 | 11.0 | 10.8 | 11.0 | 10.6 | 10.4 | 10.3 | 10.3 | 11.0 | 11.9 | 13.8 | 14.7 |
| 5. Other current revenue | 4.5 | 5.0 | 4.1 | 3.8 | 4.5 | 4.4 | 4.7 | 5.2 | 4.9 | 4.5 | 5.3 | 4.6 | 5.0 | 6.0 | 6.3 |
| 6. Total current revenue | 38.9 | 39.4 | 38.3 | 36.5 | 35.8 | 34.9 | 35.8 | 36.2 | 35.4 | 35.2 | 36.3 | 37.4 | 37.4 | 40.4 | 41.6 |
| 7. Government consumption expenditure | 23.2 | 21.0 | 20.8 | 22.1 | 19.9 | 19.0 | 18.5 | 18.4 | 17.7 | 17.3 | 16.5 | 17.2 | 19.5 | 20.6 | 21.3 |
| 8. Of which compensation of employees | 11.3 | 10.6 | 10.5 | 11.8 | 10.9 | 10.3 | 10.3 | 10.2 | 10.2 | 10.0 | 9.5 | 10.0 | 11.5 | 12.5 | 13.0 |
| 9. Collective consumption | 9.2 | 9.0 | 9.2 | 9.9 | 9.2 | 8.7 | 8.5 | 8.7 | 7.9 | 7.8 | 7.4 | 7.9 | 8.9 | 9.8 | 10.2 |
| 10. Social transfers in kind | 14.0 | 11.9 | 11.6 | 12.1 | 10.7 | 10.2 | 10.0 | 9.7 | 9.8 | 9.5 | 9.1 | 9.4 | 10.6 | 10.9 | 11.1 |
| 11. Social transfers other than in kind | 9.9 | 9.5 | 9.7 | 10.6 | 9.6 | 9.1 | 8.9 | 8.9 | 9.2 | 9.1 | 8.9 | 9.0 | 10.8 | 13.1 | 14.0 |
| 12. Interest | 0.4 | 0.3 | 0.5 | 0.3 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.4 | 0.5 |
| 13. Subsidies | 0.8 | 0.8 | 1.4 | 1.2 | 1.1 | 1.0 | 1.0 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 | 1.0 | 1.3 | 1.4 |
| 14. Other current expenditure | 0.4 | 1.2 | 1.2 | 1.5 | 1.4 | 1.3 | 1.6 | 1.9 | 2.3 | 2.4 | 2.2 | 2.3 | 2.4 | 2.7 | 2.5 |
| 15. Total current expenditure | 34.7 | 32.7 | 33.6 | 35.6 | 32.3 | 30.6 | 30.1 | 30.2 | 30.3 | 30.0 | 28.7 | 29.5 | 34.0 | 38.0 | 39.7 |
| 16. Gross saving | 4.2 | 6.7 | 4.7 | 0.9 | 3.6 | 4.3 | 5.7 | 6.0 | 5.1 | 5.2 | 7.6 | 7.9 | 3.4 | 2.4 | 1.9 |
| 17. Capital transfers received | 0.3 | 0.3 | 0.4 | 0.3 | 0.4 | 0.2 | 0.3 | 0.4 | 0.3 | 0.3 | 0.8 | 0.8 | 0.6 | 1.5 | 1.8 |
| 18. Total revenue | 39.2 | 39.7 | 38.7 | 36.8 | 36.2 | 35.0 | 36.1 | 36.6 | 35.7 | 35.5 | 37.1 | 38.2 | 37.9 | 42.0 | 43.4 |
| 19. Gross fixed capital formation | 4.4 | 4.3 | 4.9 | 4.3 | 3.8 | 4.1 | 5.3 | 4.4 | 3.8 | 4.0 | 5.1 | 5.4 | 5.6 | 6.2 | 6.8 |
| 20. Other capital expenditure | 0.4 | 0.5 | 0.9 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.0 | 0.1 | 0.4 | 0.6 | 1.3 | 0.7 | 0.7 |
| 21. Total expenditure | 39.6 | 37.5 | 39.4 | 40.3 | 36.5 | 35.1 | 35.9 | 34.9 | 34.1 | 34.0 | 34.2 | 35.5 | 40.9 | 45.0 | 47.3 |
| 22. Tax burden | 34.4 | 34.4 | 34.2 | 32.7 | 31.2 | 30.3 | 31.1 | 30.9 | 30.7 | 30.9 | 31.3 | 33.0 | 32.7 | 34.7 | 35.6 |
| 23. Net lending (+) or net borrowing (-) | -0.4 | 2.2 | -0.7 | -3.5 | -0.2 | -0.1 | 0.3 | 1.7 | 1.7 | 1.5 | 2.9 | 2.7 | -3.0 | -3.0 | -3.9 |

Table 22C

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

Estonia

(EEK; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|------|-------|------|-------|------|-------|-------|------|
| 1. Taxes on production and imports | 34.2 | 25.9 | 2.2 | -0.1 | 21.0 | 13.4 | 13.0 | 8.8 | 10.3 | 25.1 | 20.6 | 19.8 | -7.8 | -6.3 | -0.7 |
| 2. Current taxes on income and wealth | 11.7 | 23.2 | 25.9 | 0.3 | -8.8 | 5.3 | 16.6 | 19.7 | 9.7 | 1.6 | 21.0 | 26.5 | 6.7 | -15.2 | -2.3 |
| 3. Social contributions | 24.6 | 20.1 | 10.9 | 5.4 | 13.5 | 10.4 | 15.2 | 8.3 | 8.7 | 14.5 | 17.9 | 24.4 | 12.5 | 4.1 | 4.2 |
| 4. Of which actual social contributions | 24.4 | 20.1 | 10.9 | 5.3 | 13.5 | 10.4 | 14.8 | 8.1 | 8.6 | 14.4 | 18.0 | 24.4 | 12.4 | 4.1 | 4.2 |
| 5. Other current revenue | 5.5 | 35.6 | -7.8 | -0.6 | 34.4 | 9.8 | 19.8 | 25.8 | 3.1 | 7.3 | 36.8 | 2.3 | 12.2 | 7.8 | 3.2 |
| 6. Total current revenue | 21.7 | 24.7 | 9.0 | 1.6 | 12.1 | 10.3 | 15.3 | 13.1 | 8.7 | 14.2 | 22.0 | 19.9 | 3.8 | -3.0 | 1.3 |
| 7. Government consumption expenditure | 19.3 | 11.2 | 11.4 | 12.8 | 3.3 | 7.7 | 9.3 | 11.4 | 7.0 | 12.6 | 12.5 | 21.7 | 17.6 | -5.2 | 1.5 |
| 8. Of which compensation of employees | 25.1 | 15.4 | 11.4 | 19.9 | 5.4 | 6.7 | 12.4 | 11.4 | 10.9 | 12.1 | 12.5 | 22.9 | 19.8 | -2.6 | 2.0 |
| 9. Collective consumption | 24.4 | 20.3 | 14.8 | 14.4 | 5.9 | 7.5 | 9.2 | 14.5 | 1.4 | 13.5 | 11.9 | 23.6 | 17.1 | -1.4 | 3.0 |
| 10. Social transfers in kind | 16.2 | 5.2 | 8.8 | 11.6 | 1.2 | 7.9 | 9.3 | 8.7 | 12.1 | 12.0 | 13.0 | 20.1 | 18.0 | -8.3 | 0.1 |
| 11. Social transfers other than in kind | 36.2 | 18.1 | 14.8 | 16.1 | 3.7 | 8.2 | 9.1 | 11.6 | 15.9 | 13.6 | 15.4 | 17.4 | 25.0 | 8.2 | 5.4 |
| 12. Interest | 0.6 | -16.6 | 125.0 | -43.2 | -17.7 | -19.6 | 60.6 | 10.9 | 20.7 | -6.4 | 6.5 | 14.0 | 38.9 | 53.1 | 31.0 |
| 13. Subsidies | 36.2 | 12.2 | 100.4 | -8.2 | 6.8 | 6.7 | 6.0 | -1.3 | -0.4 | 27.5 | 27.0 | 5.2 | 27.9 | 10.0 | 10.5 |
| 14. Other current expenditure 1) | 0.7 | 0.8 | 0.0 | 0.3 | -0.1 | -0.1 | 0.3 | 0.3 | 0.4 | 0.1 | -0.2 | 0.0 | 0.1 | 0.3 | -0.2 |
| 15. Total current expenditure | 26.3 | 16.0 | 15.4 | 12.8 | 3.6 | 7.4 | 10.6 | 12.2 | 11.3 | 13.8 | 13.4 | 19.6 | 19.6 | 0.4 | 2.8 |
| 16. Gross saving 1) | -1.7 | 2.5 | -2.0 | -3.8 | 2.6 | 0.7 | 1.4 | 0.3 | -0.8 | 0.1 | 2.4 | 0.3 | -4.5 | -1.0 | -0.5 |
| 17. Capital transfers received | -12.7 | 21.1 | 50.2 | -14.6 | 55.3 | -57.2 | 115.2 | 56.8 | -10.1 | 15.8 | 173.7 | 17.8 | -26.8 | 147.0 | 14.1 |
| 18. Total revenue | 21.4 | 24.6 | 9.3 | 1.4 | 12.5 | 9.5 | 15.7 | 13.5 | 8.5 | 14.2 | 23.4 | 19.9 | 3.1 | -0.8 | 1.7 |
| 19. Gross fixed capital formation | 15.4 | 19.6 | 26.6 | -6.9 | 0.9 | 24.3 | 44.6 | -7.7 | -3.6 | 20.6 | 49.9 | 25.0 | 7.4 | -0.6 | 7.0 |
| 20. Other capital expenditure 1) | 0.2 | 0.1 | 0.4 | -0.4 | 0.0 | -0.1 | 0.0 | 0.0 | -0.3 | 0.1 | 0.3 | 0.2 | 0.7 | -0.6 | 0.0 |
| 21. Total expenditure | 25.7 | 16.8 | 17.7 | 9.1 | 3.4 | 9.0 | 14.6 | 9.1 | 8.4 | 14.8 | 18.7 | 20.9 | 19.7 | -1.4 | 3.3 |
| 22. Tax burden | 24.2 | 23.2 | 11.5 | 1.8 | 9.4 | 9.8 | 15.3 | 11.1 | 10.3 | 15.8 | 19.9 | 22.7 | 2.8 | -4.6 | 0.9 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.4 | 2.5 | -2.9 | -2.8 | 3.2 | 0.2 | 0.3 | 1.4 | 0.0 | -0.2 | 1.4 | -0.2 | -5.7 | -0.1 | -0.8 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|
| 1. Net borrowing (% of GDP) 1) | 0.4 | -2.2 | 0.7 | 3.5 | 0.2 | 0.1 | -0.3 | -1.7 | -1.7 | -1.5 | -2.9 | -2.7 | 3.0 | 3.0 | 3.9 |
| 2. Interest payments (% of GDP) | 0.4 | 0.3 | 0.5 | 0.3 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.4 | 0.5 |
| 3. Implicit interest rate 2) | 5.8 | 4.5 | 9.9 | 5.6 | 4.0 | 3.2 | 4.9 | 4.2 | 4.6 | 4.2 | 4.4 | 4.5 | 6.5 | 7.0 | 7.2 |
| 4. Nominal GDP growth rate | 31.4 | 23.2 | 12.2 | 6.4 | 14.4 | 13.3 | 12.2 | 12.1 | 11.0 | 14.9 | 18.2 | 16.5 | 3.9 | -10.3 | -1.6 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 0.4 | -2.2 | 0.7 | 3.5 | 0.2 | 0.1 | -0.3 | -1.7 | -1.7 | -1.5 | -2.9 | -2.7 | 3.0 | 3.0 | 3.9 |
| 6. Contribution of nominal GDP growth | -2.1 | -1.4 | -0.7 | -0.3 | -0.8 | -0.6 | -0.5 | -0.6 | -0.6 | -0.7 | -0.7 | -0.6 | -0.1 | 0.6 | 0.1 |
| 7. Stock-flow adjustment 3) | 0.2 | 2.3 | -0.7 | -2.6 | -0.3 | 0.2 | 1.6 | 2.2 | 1.7 | 1.6 | 3.3 | 2.5 | -1.5 | -1.6 | -3.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 0.0 | -2.4 | 0.1 | 3.2 | 0.0 | -0.1 | -0.5 | -1.9 | -1.9 | -1.7 | -3.1 | -2.9 | 2.7 | 2.7 | 3.4 |
| 9. Snow-ball effect | -1.7 | -1.1 | -0.1 | 0.0 | -0.5 | -0.5 | -0.3 | -0.4 | -0.3 | -0.5 | -0.5 | -0.4 | 0.1 | 0.9 | 0.6 |
| 10. Stock-flow adjustment 3) | 0.2 | 2.3 | -0.7 | -2.6 | -0.3 | 0.2 | 1.6 | 2.2 | 1.7 | 1.6 | 3.3 | 2.5 | -1.5 | -1.6 | -3.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | -1.6 | -1.2 | -0.7 | 0.5 | -0.8 | -0.3 | 0.8 | -0.1 | -0.5 | -0.5 | -0.3 | -0.8 | 1.3 | 2.0 | 1.0 |
| 12. Level of gross debt (end of year) | 7.4 | 6.2 | 5.5 | 6.0 | 5.2 | 4.8 | 5.6 | 5.5 | 5.0 | 4.5 | 4.3 | 3.5 | 4.8 | 6.8 | 7.8 |

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 23A

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

Latvia

(Mrd LVL)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1. Taxes on production and imports | 0.407 | 0.504 | 0.595 | 0.584 | 0.586 | 0.615 | 0.647 | 0.773 | 0.870 | 1.121 | 1.430 | 1.806 | 1.756 | 1.370 | 1.269 |
| 2. Current taxes on income and wealth | 0.218 | 0.274 | 0.317 | 0.327 | 0.346 | 0.394 | 0.449 | 0.483 | 0.588 | 0.715 | 0.949 | 1.357 | 1.571 | 1.209 | 1.029 |
| 3. Social contributions | 0.340 | 0.388 | 0.429 | 0.465 | 0.479 | 0.488 | 0.544 | 0.579 | 0.661 | 0.779 | 1.007 | 1.322 | 1.433 | 1.354 | 1.319 |
| 4. Of which actual social contributions | 0.339 | 0.386 | 0.428 | 0.455 | 0.470 | 0.481 | 0.534 | 0.567 | 0.648 | 0.760 | 0.979 | 1.286 | 1.389 | 1.313 | 1.279 |
| 5. Other current revenue | 0.155 | 0.130 | 0.195 | 0.209 | 0.198 | 0.192 | 0.266 | 0.278 | 0.429 | 0.469 | 0.705 | 0.652 | 0.807 | 0.815 | 0.823 |
| 6. Total current revenue | 1.120 | 1.296 | 1.536 | 1.585 | 1.609 | 1.689 | 1.907 | 2.114 | 2.547 | 3.084 | 4.091 | 5.137 | 5.567 | 4.748 | 4.440 |
| 7. Government consumption expenditure | 0.664 | 0.748 | 0.923 | 0.966 | 0.988 | 1.068 | 1.208 | 1.371 | 1.451 | 1.581 | 1.855 | 2.575 | 3.246 | 2.868 | 2.755 |
| 8. Of which compensation of employees | 0.341 | 0.380 | 0.430 | 0.480 | 0.513 | 0.534 | 0.603 | 0.685 | 0.781 | 0.910 | 1.122 | 1.574 | 1.948 | 1.656 | 1.606 |
| 9. Collective consumption | 0.345 | 0.388 | 0.502 | 0.506 | 0.487 | 0.545 | 0.613 | 0.715 | 0.733 | 0.815 | 0.953 | 1.464 | 1.716 | 1.551 | 1.489 |
| 10. Social transfers in kind | 0.319 | 0.360 | 0.421 | 0.460 | 0.501 | 0.523 | 0.595 | 0.657 | 0.718 | 0.766 | 0.902 | 1.111 | 1.530 | 1.318 | 1.266 |
| 11. Social transfers other than in kind | 0.403 | 0.455 | 0.533 | 0.637 | 0.588 | 0.583 | 0.584 | 0.604 | 0.684 | 0.758 | 0.902 | 1.052 | 1.352 | 1.731 | 1.731 |
| 12. Interest | 0.044 | 0.033 | 0.029 | 0.028 | 0.046 | 0.048 | 0.043 | 0.044 | 0.054 | 0.052 | 0.055 | 0.071 | 0.143 | 0.197 | 0.301 |
| 13. Subsidies | 0.025 | 0.036 | 0.046 | 0.060 | 0.047 | 0.035 | 0.042 | 0.054 | 0.045 | 0.049 | 0.072 | 0.090 | 0.109 | 0.105 | 0.110 |
| 14. Other current expenditure | -0.081 | -0.028 | -0.082 | -0.093 | -0.073 | -0.106 | -0.027 | -0.029 | 0.112 | 0.332 | 0.590 | 0.508 | 0.638 | 0.590 | 0.570 |
| 15. Total current expenditure | 1.054 | 1.245 | 1.448 | 1.598 | 1.597 | 1.628 | 1.849 | 2.044 | 2.346 | 2.771 | 3.475 | 4.297 | 5.488 | 5.491 | 5.467 |
| 16. Gross saving | 0.066 | 0.051 | 0.089 | -0.012 | 0.012 | 0.061 | 0.057 | 0.070 | 0.201 | 0.313 | 0.616 | 0.841 | 0.079 | -0.743 | -1.027 |
| 17. Capital transfers received | 0.022 | 0.065 | 0.060 | 0.032 | 0.034 | 0.007 | 0.015 | 0.006 | 0.036 | 0.101 | 0.121 | 0.115 | 0.197 | 0.180 | 0.220 |
| 18. Total revenue | 1.142 | 1.361 | 1.596 | 1.618 | 1.642 | 1.696 | 1.922 | 2.120 | 2.583 | 3.185 | 4.212 | 5.252 | 5.764 | 4.928 | 4.660 |
| 19. Gross fixed capital formation | 0.072 | 0.045 | 0.055 | 0.062 | 0.063 | 0.058 | 0.073 | 0.152 | 0.231 | 0.280 | 0.515 | 0.837 | 0.795 | 0.771 | 0.787 |
| 20. Other capital expenditure | 0.030 | 0.030 | 0.093 | 0.123 | 0.113 | 0.119 | 0.130 | 0.028 | 0.082 | 0.172 | 0.275 | 0.178 | 0.127 | 0.202 | 0.162 |
| 21. Total expenditure | 1.156 | 1.319 | 1.595 | 1.782 | 1.774 | 1.805 | 2.053 | 2.224 | 2.660 | 3.223 | 4.265 | 5.311 | 6.410 | 6.464 | 6.416 |
| 22. Tax burden | 0.964 | 1.164 | 1.339 | 1.365 | 1.402 | 1.490 | 1.630 | 1.823 | 2.121 | 2.628 | 3.400 | 4.503 | 4.770 | 3.932 | 3.615 |
| 23. Net lending (+) or net borrowing (-) | -0.014 | 0.042 | 0.001 | -0.165 | -0.131 | -0.109 | -0.131 | -0.103 | -0.076 | -0.038 | -0.054 | -0.059 | -0.645 | -1.536 | -1.755 |

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|-------|
| 1. Taxes on production and imports | 13.0 | 13.9 | 15.0 | 13.7 | 12.3 | 11.8 | 11.2 | 12.1 | 11.7 | 12.4 | 12.8 | 12.2 | 10.8 | 9.9 | 9.9 |
| 2. Current taxes on income and wealth | 7.0 | 7.5 | 8.0 | 7.7 | 7.3 | 7.6 | 7.8 | 7.6 | 7.9 | 7.9 | 8.5 | 9.2 | 9.7 | 8.8 | 8.0 |
| 3. Social contributions | 10.9 | 10.7 | 10.8 | 10.9 | 10.1 | 9.4 | 9.5 | 9.1 | 8.9 | 8.6 | 9.0 | 8.9 | 8.8 | 9.8 | 10.2 |
| 4. Of which actual social contributions | 10.8 | 10.6 | 10.8 | 10.7 | 9.9 | 9.2 | 9.3 | 8.9 | 8.7 | 8.4 | 8.8 | 8.7 | 8.6 | 9.5 | 9.9 |
| 5. Other current revenue | 4.9 | 3.6 | 4.9 | 4.9 | 4.2 | 3.7 | 4.6 | 4.4 | 5.8 | 5.2 | 6.3 | 4.4 | 5.0 | 5.9 | 6.4 |
| 6. Total current revenue | 35.8 | 35.7 | 38.7 | 37.2 | 33.9 | 32.4 | 33.1 | 33.1 | 34.3 | 34.0 | 36.6 | 34.8 | 34.3 | 34.4 | 34.5 |
| 7. Government consumption expenditure | 21.2 | 20.6 | 23.2 | 22.7 | 20.8 | 20.5 | 21.0 | 21.4 | 19.5 | 17.4 | 16.6 | 17.4 | 20.0 | 20.8 | 21.4 |
| 8. Of which compensation of employees | 10.9 | 10.5 | 10.8 | 11.3 | 10.8 | 10.2 | 10.5 | 10.7 | 10.5 | 10.0 | 10.0 | 10.6 | 12.0 | 12.0 | 12.5 |
| 9. Collective consumption | 11.0 | 10.7 | 12.6 | 11.9 | 10.3 | 10.4 | 10.6 | 11.2 | 9.9 | 9.0 | 8.5 | 9.9 | 10.6 | 11.2 | 11.6 |
| 10. Social transfers in kind | 10.2 | 9.9 | 10.6 | 10.8 | 10.5 | 10.0 | 10.3 | 10.3 | 9.7 | 8.5 | 8.1 | 7.5 | 9.4 | 9.5 | 9.8 |
| 11. Social transfers other than in kind | 12.9 | 12.5 | 13.4 | 14.9 | 12.4 | 11.2 | 10.1 | 9.4 | 9.2 | 8.4 | 8.1 | 7.1 | 8.3 | 12.5 | 13.4 |
| 12. Interest | 1.4 | 0.9 | 0.7 | 0.7 | 1.0 | 0.9 | 0.7 | 0.7 | 0.7 | 0.6 | 0.5 | 0.5 | 0.9 | 1.4 | 2.3 |
| 13. Subsidies | 0.8 | 1.0 | 1.1 | 1.4 | 1.0 | 0.7 | 0.7 | 0.8 | 0.6 | 0.5 | 0.6 | 0.6 | 0.7 | 0.8 | 0.9 |
| 14. Other current expenditure | -2.6 | -0.8 | -2.1 | -2.2 | -1.5 | -2.0 | -0.5 | -0.4 | 1.5 | 3.7 | 5.3 | 3.4 | 3.9 | 4.3 | 4.4 |
| 15. Total current expenditure | 33.7 | 34.3 | 36.5 | 37.5 | 33.6 | 31.2 | 32.1 | 32.0 | 31.6 | 30.6 | 31.1 | 29.1 | 33.8 | 39.8 | 42.5 |
| 16. Gross saving | 2.1 | 1.4 | 2.2 | -0.3 | 0.2 | 1.2 | 1.0 | 1.1 | 2.7 | 3.5 | 5.5 | 5.7 | 0.5 | -5.4 | -8.0 |
| 17. Capital transfers received | 0.7 | 1.8 | 1.5 | 0.8 | 0.7 | 0.1 | 0.3 | 0.1 | 0.5 | 1.1 | 1.1 | 0.8 | 1.2 | 1.3 | 1.7 |
| 18. Total revenue | 36.5 | 37.5 | 40.2 | 37.9 | 34.6 | 32.5 | 33.4 | 33.2 | 34.7 | 35.2 | 37.7 | 35.5 | 35.5 | 35.7 | 36.2 |
| 19. Gross fixed capital formation | 2.3 | 1.2 | 1.4 | 1.5 | 1.3 | 1.1 | 1.3 | 2.4 | 3.1 | 3.1 | 4.6 | 5.7 | 4.9 | 5.6 | 6.1 |
| 20. Other capital expenditure | 1.0 | 0.8 | 2.3 | 2.9 | 2.4 | 2.3 | 2.3 | 0.4 | 1.1 | 1.9 | 2.5 | 1.2 | 0.8 | 1.5 | 1.3 |
| 21. Total expenditure | 36.9 | 36.3 | 40.2 | 41.8 | 37.3 | 34.6 | 35.6 | 34.8 | 35.8 | 35.6 | 38.2 | 35.9 | 39.5 | 46.8 | 49.8 |
| 22. Tax burden | 30.8 | 32.1 | 33.7 | 32.0 | 29.5 | 28.5 | 28.3 | 28.5 | 28.5 | 29.0 | 30.4 | 30.5 | 29.4 | 28.5 | 28.1 |
| 23. Net lending (+) or net borrowing (-) | -0.4 | 1.1 | 0.0 | -3.9 | -2.8 | -2.1 | -2.3 | -1.6 | -1.0 | -0.4 | -0.5 | -0.4 | -4.0 | -11.1 | -13.6 |

Table 23C

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

Latvia

(LVL; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|------|-------|-------|-------|
| 1. Taxes on production and imports | 10.7 | 23.8 | 18.1 | -1.9 | 0.4 | 5.0 | 5.3 | 19.4 | 12.5 | 28.9 | 27.6 | 26.3 | -2.7 | -22.0 | -7.4 |
| 2. Current taxes on income and wealth | 17.0 | 25.7 | 15.6 | 3.2 | 5.8 | 14.0 | 13.9 | 7.7 | 21.5 | 21.8 | 32.7 | 43.0 | 15.8 | -23.0 | -14.9 |
| 3. Social contributions | 8.2 | 14.1 | 10.6 | 8.4 | 3.0 | 1.9 | 11.5 | 6.5 | 14.1 | 17.9 | 29.2 | 31.3 | 8.4 | -5.5 | -2.6 |
| 4. Of which actual social contributions | 8.3 | 13.9 | 10.7 | 6.3 | 3.5 | 2.2 | 11.1 | 6.1 | 14.3 | 17.4 | 28.8 | 31.4 | 8.0 | -5.5 | -2.6 |
| 5. Other current revenue | 63.3 | -16.0 | 50.0 | 7.3 | -5.3 | -3.3 | 39.0 | 4.5 | 54.2 | 9.3 | 50.4 | -7.5 | 23.7 | 1.0 | 1.1 |
| 6. Total current revenue | 16.3 | 15.7 | 18.5 | 3.2 | 1.5 | 5.0 | 12.9 | 10.9 | 20.5 | 21.1 | 32.6 | 25.6 | 8.4 | -14.7 | -6.5 |
| 7. Government consumption expenditure | 11.7 | 12.7 | 23.4 | 4.7 | 2.3 | 8.1 | 13.0 | 13.5 | 5.8 | 8.9 | 17.4 | 38.8 | 26.1 | -11.7 | -4.0 |
| 8. Of which compensation of employees | 16.9 | 11.5 | 13.0 | 11.6 | 6.9 | 4.2 | 12.9 | 13.5 | 14.0 | 16.6 | 23.3 | 40.2 | 23.8 | -15.0 | -3.0 |
| 9. Collective consumption | 12.4 | 12.4 | 29.5 | 0.9 | -3.8 | 11.9 | 12.4 | 16.6 | 2.6 | 11.2 | 16.9 | 53.6 | 17.2 | -9.6 | -4.0 |
| 10. Social transfers in kind | 11.0 | 13.0 | 16.9 | 9.2 | 8.9 | 4.5 | 13.7 | 10.4 | 9.4 | 6.6 | 17.9 | 23.2 | 37.7 | -13.9 | -4.0 |
| 11. Social transfers other than in kind | 21.5 | 13.1 | 17.0 | 19.6 | -7.7 | -0.8 | 0.1 | 3.4 | 13.2 | 10.8 | 19.1 | 16.6 | 28.5 | 28.0 | 0.0 |
| 12. Interest | 82.9 | -24.3 | -13.2 | -2.4 | 65.7 | 2.7 | -10.8 | 3.7 | 23.5 | -5.1 | 7.0 | 28.9 | 100.2 | 38.0 | 53.0 |
| 13. Subsidies | -19.5 | 45.9 | 25.8 | 31.1 | -20.7 | -27.0 | 22.6 | 26.1 | -15.4 | 9.2 | 46.1 | 24.5 | 21.4 | -3.8 | 4.8 |
| 14. Other current expenditure 1) | -1.0 | 1.8 | -1.3 | -0.1 | 0.7 | -0.5 | 1.6 | 0.0 | 1.9 | 2.2 | 1.6 | -1.8 | 0.5 | 0.3 | 0.2 |
| 15. Total current expenditure | 12.3 | 18.1 | 16.3 | 10.4 | 0.0 | 1.9 | 13.6 | 10.5 | 14.8 | 18.1 | 25.4 | 23.6 | 27.7 | 0.0 | -0.4 |
| 16. Gross saving 1) | 1.2 | -0.7 | 0.8 | -2.5 | 0.5 | 0.9 | -0.2 | 0.1 | 1.6 | 0.8 | 2.1 | 0.2 | -5.2 | -5.9 | -2.6 |
| 17. Capital transfers received | 418.8 | 189.2 | -7.4 | -45.7 | 3.5 | -79.9 | 121.4 | -58.3 | 477.0 | 181.8 | 19.2 | -4.5 | 71.3 | -8.7 | 22.2 |
| 18. Total revenue | 18.1 | 19.1 | 17.3 | 1.4 | 1.5 | 3.2 | 13.3 | 10.3 | 21.8 | 23.3 | 32.2 | 24.7 | 9.7 | -14.5 | -5.4 |
| 19. Gross fixed capital formation | 44.2 | -38.1 | 22.3 | 13.6 | 2.3 | -9.1 | 26.5 | 108.0 | 52.3 | 21.1 | 84.3 | 62.3 | -4.9 | -3.0 | 2.0 |
| 20. Other capital expenditure 1) | 0.2 | -0.2 | 1.5 | 0.5 | -0.5 | -0.1 | 0.0 | -1.8 | 0.7 | 0.8 | 0.6 | -1.3 | -0.4 | 0.7 | -0.2 |
| 21. Total expenditure | 14.7 | 14.1 | 20.9 | 11.7 | -0.5 | 1.7 | 13.7 | 8.3 | 19.6 | 21.2 | 32.3 | 24.5 | 20.7 | 0.8 | -0.7 |
| 22. Tax burden | 11.2 | 20.7 | 15.1 | 1.9 | 2.7 | 6.3 | 9.4 | 11.8 | 16.3 | 23.9 | 29.4 | 32.4 | 5.9 | -17.6 | -8.1 |
| 23. Net lending (+) or net borrowing (-) 1) | 1.1 | 1.6 | -1.1 | -3.9 | 1.1 | 0.7 | -0.2 | 0.7 | 0.6 | 0.6 | -0.1 | 0.1 | -3.6 | -7.2 | -2.5 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|
| 1. Net borrowing (% of GDP) 1) | 0.4 | -1.1 | 0.0 | 3.9 | 2.8 | 2.1 | 2.3 | 1.6 | 1.0 | 0.4 | 0.5 | 0.4 | 4.0 | 11.1 | 13.6 |
| 2. Interest payments (% of GDP) | 1.4 | 0.9 | 0.7 | 0.7 | 1.0 | 0.9 | 0.7 | 0.7 | 0.7 | 0.6 | 0.5 | 0.5 | 0.9 | 1.4 | 2.3 |
| 3. Implicit interest rate 2) | : | 7.6 | 7.1 | 7.3 | 8.7 | 8.2 | 5.8 | 5.7 | 5.8 | 4.7 | 4.9 | 6.0 | 10.7 | 6.2 | 6.4 |
| 4. Nominal GDP growth rate | 19.7 | 16.1 | 9.3 | 7.4 | 11.4 | 9.9 | 10.3 | 11.0 | 16.3 | 21.9 | 23.3 | 32.3 | 9.9 | -15.0 | -6.7 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 0.4 | -1.1 | 0.0 | 3.9 | 2.8 | 2.1 | 2.3 | 1.6 | 1.0 | 0.4 | 0.5 | 0.4 | 4.0 | 11.1 | 13.6 |
| 6. Contribution of nominal GDP growth | : | -1.9 | -1.0 | -0.7 | -1.3 | -1.1 | -1.3 | -1.3 | -2.0 | -2.7 | -2.3 | -2.6 | -0.8 | 3.4 | 2.4 |
| 7. Stock-flow adjustment 3) | : | 0.3 | -0.5 | -0.3 | -1.7 | 0.7 | -1.5 | 0.9 | 1.3 | -0.3 | 0.1 | 0.6 | 7.3 | 0.0 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.0 | -2.1 | -0.8 | 3.2 | 1.8 | 1.2 | 1.5 | 0.9 | 0.3 | -0.2 | 0.0 | -0.1 | 3.1 | 9.7 | 11.3 |
| 9. Snow-ball effect | : | -1.0 | -0.2 | 0.0 | -0.3 | -0.2 | -0.6 | -0.6 | -1.3 | -2.1 | -1.8 | -2.1 | 0.1 | 4.9 | 4.8 |
| 10. Stock-flow adjustment 3) | : | 0.3 | -0.5 | -0.3 | -1.7 | 0.7 | -1.5 | 0.9 | 1.3 | -0.3 | 0.1 | 0.6 | 7.3 | 0.0 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -2.8 | -1.5 | 2.9 | -0.2 | 1.7 | -0.5 | 1.1 | 0.3 | -2.5 | -1.7 | -1.6 | 10.5 | 14.6 | 16.1 |
| 12. Level of gross debt (end of year) | 13.9 | 11.1 | 9.6 | 12.5 | 12.3 | 14.0 | 13.5 | 14.6 | 14.9 | 12.4 | 10.7 | 9.0 | 19.5 | 34.1 | 50.1 |

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

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

3) Line 7 = line 10.

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

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 3.88 | 5.47 | 6.20 | 5.99 | 5.76 | 5.94 | 6.47 | 6.67 | 6.93 | 7.95 | 9.19 | 11.42 | 12.86 | 10.90 | 9.98 |
| 2. Current taxes on income and wealth | 2.68 | 3.54 | 4.04 | 4.00 | 3.86 | 3.80 | 3.90 | 4.54 | 5.45 | 6.49 | 7.94 | 9.09 | 10.42 | 8.99 | 8.18 |
| 3. Social contributions | 2.58 | 3.40 | 4.05 | 4.04 | 4.30 | 4.36 | 4.50 | 4.86 | 5.44 | 6.08 | 7.23 | 8.78 | 10.40 | 9.61 | 9.10 |
| 4. Of which actual social contributions | 2.58 | 3.39 | 4.05 | 4.03 | 4.29 | 4.35 | 4.49 | 4.85 | 5.26 | 5.87 | 6.98 | 8.46 | 10.02 | 9.26 | 8.77 |
| 5. Other current revenue | 2.02 | 2.93 | 2.41 | 2.21 | 2.45 | 2.01 | 2.00 | 1.86 | 1.82 | 2.56 | 2.22 | 2.55 | 3.01 | 3.39 | 3.77 |
| 6. Total current revenue | 11.17 | 15.34 | 16.71 | 16.24 | 16.36 | 16.11 | 16.86 | 17.93 | 19.64 | 23.08 | 26.58 | 31.84 | 36.69 | 32.89 | 31.04 |
| 7. Government consumption expenditure | 7.25 | 9.05 | 10.89 | 9.73 | 10.41 | 10.43 | 10.89 | 11.31 | 12.16 | 13.50 | 15.97 | 17.88 | 21.34 | 19.01 | 18.39 |
| 8. Of which compensation of employees | 3.51 | 4.48 | 5.69 | 5.86 | 5.55 | 5.70 | 5.92 | 6.17 | 6.80 | 7.43 | 8.65 | 9.78 | 11.99 | 11.30 | 10.70 |
| 9. Collective consumption | 3.31 | 4.23 | 5.11 | 3.88 | 5.22 | 4.97 | 5.11 | 5.39 | 5.84 | 6.26 | 7.67 | 8.29 | 9.80 | 8.98 | 8.75 |
| 10. Social transfers in kind | 3.94 | 4.82 | 5.77 | 5.85 | 5.19 | 5.45 | 5.78 | 5.92 | 6.32 | 7.24 | 8.29 | 9.59 | 11.54 | 10.03 | 9.64 |
| 11. Social transfers other than in kind | 2.88 | 3.66 | 4.43 | 4.95 | 4.88 | 5.13 | 4.83 | 5.18 | 5.65 | 6.19 | 7.01 | 9.07 | 12.27 | 13.32 | 13.87 |
| 12. Interest | 0.28 | 0.30 | 0.51 | 0.65 | 0.80 | 0.74 | 0.69 | 0.71 | 0.59 | 0.58 | 0.61 | 0.69 | 0.72 | 1.16 | 1.45 |
| 13. Subsidies | 0.40 | 0.35 | 0.47 | 0.46 | 0.36 | 0.41 | 0.41 | 0.45 | 0.43 | 0.49 | 0.56 | 0.89 | 0.77 | 0.53 | 0.51 |
| 14. Other current expenditure | -0.20 | 0.64 | 0.11 | 0.20 | -0.80 | -0.94 | -0.81 | -0.74 | -0.44 | 0.55 | -0.09 | -0.24 | 0.37 | 0.45 | 0.46 |
| 15. Total current expenditure | 10.60 | 14.00 | 16.41 | 15.98 | 15.66 | 15.76 | 16.01 | 16.91 | 18.40 | 21.32 | 24.06 | 28.29 | 35.47 | 34.47 | 34.68 |
| 16. Gross saving | 0.57 | 1.34 | 0.30 | 0.26 | 0.70 | 0.35 | 0.85 | 1.02 | 1.25 | 1.76 | 2.52 | 3.55 | 1.21 | -1.58 | -3.64 |
| 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 | 1.25 | 1.69 | 2.20 |
| 18. Total revenue | 11.17 | 15.35 | 16.71 | 16.28 | 16.40 | 16.17 | 17.11 | 18.17 | 19.93 | 23.66 | 27.43 | 33.29 | 37.93 | 34.59 | 33.24 |
| 19. Gross fixed capital formation | 0.80 | 0.92 | 1.14 | 1.13 | 1.09 | 1.08 | 1.49 | 1.70 | 2.16 | 2.49 | 3.43 | 5.12 | 5.47 | 5.03 | 5.55 |
| 20. Other capital expenditure | : | : | 0.53 | 0.41 | 1.12 | 1.05 | 0.58 | 0.28 | 0.34 | 0.22 | 0.32 | 0.89 | 0.58 | 0.61 | 0.62 |
| 21. Total expenditure | 12.26 | 20.11 | 18.07 | 17.52 | 17.87 | 17.90 | 18.09 | 18.89 | 20.90 | 24.02 | 27.80 | 34.30 | 41.52 | 40.11 | 40.85 |
| 22. Tax burden | 9.14 | 12.40 | 14.29 | 14.03 | 13.77 | 13.93 | 14.77 | 16.01 | 17.72 | 20.54 | 24.35 | 29.36 | 33.75 | 29.58 | 27.39 |
| 23. Net lending (+) or net borrowing (-) | -1.09 | -4.76 | -1.36 | -1.24 | -1.47 | -1.73 | -0.97 | -0.73 | -0.96 | -0.36 | -0.37 | -1.00 | -3.59 | -5.52 | -7.61 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 11.9 | 13.7 | 13.9 | 13.7 | 12.6 | 12.2 | 12.4 | 11.7 | 11.1 | 11.0 | 11.1 | 11.6 | 11.5 | 10.7 | 10.4 |
| 2. Current taxes on income and wealth | 8.2 | 8.9 | 9.0 | 9.2 | 8.4 | 7.8 | 7.5 | 8.0 | 8.7 | 9.0 | 9.6 | 9.3 | 9.3 | 8.8 | 8.6 |
| 3. Social contributions | 7.9 | 8.5 | 9.1 | 9.3 | 9.4 | 9.0 | 8.6 | 8.5 | 8.7 | 8.4 | 8.7 | 8.9 | 9.3 | 9.5 | 9.5 |
| 4. Of which actual social contributions | 7.9 | 8.5 | 9.1 | 9.2 | 9.4 | 8.9 | 8.6 | 8.5 | 8.4 | 8.1 | 8.4 | 8.6 | 9.0 | 9.1 | 9.2 |
| 5. Other current revenue | 6.2 | 7.3 | 5.4 | 5.1 | 5.4 | 4.1 | 3.8 | 3.3 | 2.9 | 3.6 | 2.7 | 2.6 | 2.7 | 3.3 | 3.9 |
| 6. Total current revenue | 34.1 | 38.4 | 37.4 | 37.2 | 35.8 | 33.1 | 32.4 | 31.5 | 31.3 | 32.0 | 32.1 | 32.4 | 32.9 | 32.4 | 32.5 |
| 7. Government consumption expenditure | 22.1 | 22.6 | 24.4 | 22.3 | 22.8 | 21.4 | 20.9 | 19.9 | 19.4 | 18.7 | 19.3 | 18.2 | 19.1 | 18.7 | 19.2 |
| 8. Of which compensation of employees | 10.7 | 11.2 | 12.7 | 13.4 | 12.1 | 11.7 | 11.4 | 10.8 | 10.8 | 10.3 | 10.4 | 10.0 | 10.8 | 11.1 | 11.2 |
| 9. Collective consumption | 10.1 | 10.6 | 11.4 | 8.9 | 11.4 | 10.2 | 9.8 | 9.5 | 9.3 | 8.7 | 9.3 | 8.5 | 8.8 | 8.8 | 9.2 |
| 10. Social transfers in kind | 12.0 | 12.1 | 12.9 | 13.4 | 11.4 | 11.2 | 11.1 | 10.4 | 10.1 | 10.1 | 10.0 | 9.8 | 10.3 | 9.9 | 10.1 |
| 11. Social transfers other than in kind | 8.8 | 9.2 | 9.9 | 11.3 | 10.7 | 10.5 | 9.3 | 9.1 | 9.0 | 8.6 | 8.5 | 9.2 | 11.0 | 13.1 | 14.5 |
| 12. Interest | 0.9 | 0.7 | 1.1 | 1.5 | 1.7 | 1.5 | 1.3 | 1.2 | 0.9 | 0.8 | 0.7 | 0.7 | 0.6 | 1.1 | 1.5 |
| 13. Subsidies | 1.2 | 0.9 | 1.1 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.9 | 0.7 | 0.5 | 0.5 |
| 14. Other current expenditure | -0.6 | 1.6 | 0.2 | 0.4 | -1.7 | -1.9 | -1.6 | -1.3 | -0.7 | 0.8 | -0.1 | -0.2 | 0.3 | 0.4 | 0.5 |
| 15. Total current expenditure | 32.4 | 35.0 | 36.7 | 36.6 | 34.2 | 32.4 | 30.7 | 29.7 | 29.3 | 29.6 | 29.1 | 28.8 | 31.8 | 34.0 | 36.3 |
| 16. Gross saving | 1.7 | 3.4 | 0.7 | 0.6 | 1.5 | 0.7 | 1.6 | 1.8 | 2.0 | 2.4 | 3.0 | 3.6 | 1.1 | -1.6 | -3.8 |
| 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 | 1.1 | 1.7 | 2.3 |
| 18. Total revenue | 34.1 | 38.4 | 37.4 | 37.3 | 35.9 | 33.2 | 32.9 | 31.9 | 31.8 | 32.8 | 33.1 | 33.9 | 34.0 | 34.1 | 34.8 |
| 19. Gross fixed capital formation | 2.4 | 2.3 | 2.5 | 2.6 | 2.4 | 2.2 | 2.9 | 3.0 | 3.4 | 3.4 | 4.1 | 5.2 | 4.9 | 5.0 | 5.8 |
| 20. Other capital expenditure | : | : | 1.2 | 1.0 | 2.4 | 2.2 | 1.1 | 0.5 | 0.5 | 0.3 | 0.4 | 0.9 | 0.5 | 0.6 | 0.7 |
| 21. Total expenditure | 37.4 | 50.3 | 40.4 | 40.1 | 39.1 | 36.8 | 34.7 | 33.2 | 33.3 | 33.3 | 33.6 | 34.9 | 37.2 | 39.5 | 42.7 |
| 22. Tax burden | 27.9 | 31.0 | 32.0 | 32.1 | 30.1 | 28.6 | 28.4 | 28.1 | 28.3 | 28.5 | 29.4 | 29.9 | 30.3 | 29.1 | 28.7 |
| 23. Net lending (+) or net borrowing (-) | -3.3 | -11.9 | -3.1 | -2.8 | -3.2 | -3.6 | -1.9 | -1.3 | -1.5 | -0.5 | -0.4 | -1.0 | -3.2 | -5.4 | -8.0 |

Table 24C

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

Lithuania

(LTL; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|--------|-------|-------|-------|------|-------|-------|-------|------|-------|-------|------|
| 1. Taxes on production and imports | 20.3 | 41.1 | 13.2 | -3.4 | -3.9 | 3.2 | 8.9 | 3.2 | 3.9 | 14.7 | 15.6 | 24.2 | 12.6 | -15.2 | -8.4 |
| 2. Current taxes on income and wealth | 19.1 | 31.9 | 14.2 | -0.9 | -3.5 | -1.5 | 2.4 | 16.5 | 20.2 | 19.0 | 22.4 | 14.5 | 14.5 | -13.7 | -9.0 |
| 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 | 18.6 | -7.6 | -5.3 |
| 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 | 18.4 | -7.6 | -5.3 |
| 5. Other current revenue | 40.3 | 44.8 | -17.7 | -8.4 | 10.8 | -17.7 | -0.9 | -6.8 | -2.3 | 40.9 | -13.3 | 15.0 | 17.9 | 12.7 | 11.2 |
| 6. Total current revenue | 26.1 | 37.3 | 8.9 | -2.8 | 0.7 | -1.5 | 4.7 | 6.3 | 9.5 | 17.5 | 15.2 | 19.8 | 15.2 | -10.3 | -5.6 |
| 7. Government consumption expenditure | 28.7 | 24.8 | 20.3 | -10.6 | 7.0 | 0.1 | 4.5 | 3.8 | 7.5 | 11.1 | 18.2 | 12.0 | 19.3 | -10.9 | -3.3 |
| 8. Of which compensation of employees | 35.7 | 27.9 | 26.8 | 3.0 | -5.2 | 2.6 | 3.9 | 4.2 | 10.2 | 9.4 | 16.3 | 13.0 | 22.7 | -5.8 | -5.3 |
| 9. Collective consumption | 29.3 | 27.6 | 20.9 | -24.1 | 34.5 | -4.7 | 2.8 | 5.4 | 8.4 | 7.2 | 22.6 | 8.1 | 18.2 | -8.4 | -2.6 |
| 10. Social transfers in kind | 28.2 | 22.5 | 19.7 | 1.3 | -11.2 | 5.0 | 6.1 | 2.4 | 6.7 | 14.6 | 14.5 | 15.6 | 20.3 | -13.1 | -3.9 |
| 11. Social transfers other than in kind | 31.4 | 27.2 | 21.0 | 11.8 | -1.4 | 5.0 | -5.9 | 7.4 | 9.1 | 9.5 | 13.3 | 29.4 | 35.2 | 8.6 | 4.1 |
| 12. Interest | 200.6 | 6.1 | 71.7 | 26.7 | 23.9 | -7.8 | -7.1 | 3.7 | -17.5 | -0.7 | 4.3 | 13.5 | 4.7 | 60.3 | 25.0 |
| 13. Subsidies | 44.0 | -11.9 | 35.2 | -3.1 | -21.0 | 14.0 | 0.5 | 8.1 | -3.0 | 12.9 | 14.2 | 58.7 | -12.7 | -31.1 | -3.9 |
| 14. Other current expenditure 1) | 0.0 | 2.2 | -1.4 | 0.2 | -2.2 | -0.2 | 0.4 | 0.3 | 0.6 | 1.5 | -0.9 | -0.1 | 0.6 | 0.1 | 0.0 |
| 15. Total current expenditure | 31.9 | 32.1 | 17.2 | -2.6 | -2.0 | 0.6 | 1.6 | 5.7 | 8.8 | 15.9 | 12.9 | 17.6 | 25.4 | -2.8 | 0.6 |
| 16. Gross saving 1) | -1.4 | 1.6 | -2.7 | -0.1 | 0.9 | -0.8 | 0.9 | 0.1 | 0.2 | 0.5 | 0.6 | 0.6 | -2.5 | -2.6 | -2.3 |
| 17. Capital transfers received | : | : | -79.6 | 2434.0 | -10.3 | 52.1 | 347.8 | -6.8 | 24.3 | 101.4 | 45.5 | 70.7 | -14.2 | 35.6 | 30.0 |
| 18. Total revenue | 26.1 | 37.4 | 8.9 | -2.5 | 0.7 | -1.4 | 5.8 | 6.2 | 9.7 | 18.7 | 15.9 | 21.4 | 13.9 | -8.8 | -3.9 |
| 19. Gross fixed capital formation | -8.0 | 14.9 | 24.1 | -1.0 | -3.5 | -0.4 | 38.1 | 13.5 | 27.4 | 15.0 | 37.9 | 49.3 | 6.9 | -8.0 | 10.3 |
| 20. Other capital expenditure 1) | : | : | : | -0.2 | 1.5 | -0.3 | -1.0 | -0.6 | 0.0 | -0.2 | 0.1 | 0.5 | -0.4 | 0.1 | 0.1 |
| 21. Total expenditure | 32.2 | 64.0 | -10.1 | -3.0 | 2.0 | 0.2 | 1.1 | 4.5 | 10.6 | 15.0 | 15.7 | 23.3 | 21.1 | -3.4 | 1.8 |
| 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 | 15.0 | -12.2 | -7.4 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.7 | -8.6 | 8.8 | 0.2 | -0.4 | -0.3 | 1.7 | 0.6 | -0.3 | 1.0 | 0.1 | -0.6 | -2.2 | -2.2 | -2.5 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 3.3 | 11.9 | 3.1 | 2.8 | 3.2 | 3.6 | 1.9 | 1.3 | 1.5 | 0.5 | 0.4 | 1.0 | 3.2 | 5.4 | 8.0 |
| 2. Interest payments (% of GDP) | 0.9 | 0.7 | 1.1 | 1.5 | 1.7 | 1.5 | 1.3 | 1.2 | 0.9 | 0.8 | 0.7 | 0.7 | 0.6 | 1.1 | 1.5 |
| 3. Implicit interest rate 2) | 9.0 | 6.4 | 8.2 | 8.7 | 8.0 | 6.8 | 6.1 | 6.1 | 4.9 | 4.8 | 4.6 | 4.6 | 4.3 | 6.7 | 6.3 |
| 4. Nominal GDP growth rate | 26.1 | 22.2 | 11.8 | -2.3 | 4.7 | 6.3 | 7.1 | 9.4 | 10.1 | 14.9 | 14.9 | 18.5 | 13.6 | -8.9 | -5.9 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 3.3 | 11.9 | 3.1 | 2.8 | 3.2 | 3.6 | 1.9 | 1.3 | 1.5 | 0.5 | 0.4 | 1.0 | 3.2 | 5.4 | 8.0 |
| 6. Contribution of nominal GDP growth | -2.5 | -2.6 | -1.6 | 0.4 | -1.0 | -1.4 | -1.5 | -1.9 | -1.9 | -2.5 | -2.4 | -2.8 | -2.0 | 1.5 | 1.4 |
| 7. Stock-flow adjustment 3) | 1.5 | -8.0 | -0.3 | 3.0 | -1.3 | -2.8 | -1.1 | -0.5 | -1.4 | 1.1 | 1.6 | 0.8 | -2.6 | 0.0 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 2.5 | 11.2 | 1.9 | 1.4 | 1.5 | 2.0 | 0.6 | 0.0 | 0.6 | -0.3 | -0.3 | 0.3 | 2.6 | 4.3 | 6.5 |
| 9. Snow-ball effect | -1.6 | -1.8 | -0.5 | 1.9 | 0.7 | 0.1 | -0.2 | -0.7 | -1.0 | -1.7 | -1.7 | -2.1 | -1.4 | 2.7 | 2.9 |
| 10. Stock-flow adjustment 3) | 1.5 | -8.0 | -0.3 | 3.0 | -1.3 | -2.8 | -1.1 | -0.5 | -1.4 | 1.1 | 1.6 | 0.8 | -2.6 | 0.0 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 2.3 | 1.3 | 1.1 | 6.2 | 0.9 | -0.6 | -0.8 | -1.2 | -1.7 | -1.0 | -0.4 | -1.0 | -1.4 | 7.0 | 9.4 |
| 12. Level of gross debt (end of year) | 14.3 | 15.6 | 16.6 | 22.8 | 23.7 | 23.1 | 22.3 | 21.1 | 19.4 | 18.4 | 18.0 | 17.0 | 15.6 | 22.6 | 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 25A

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

Hungary

(Mrd HUF)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 1177 | 1328 | 1592 | 1855 | 2177 | 2343 | 2568 | 2957 | 3331 | 3415 | 3561 | 3976 | 4149 | 4216 | 4515 |
| 2. Current taxes on income and wealth | 647 | 777 | 916 | 1085 | 1288 | 1531 | 1730 | 1789 | 1860 | 1984 | 2218 | 2585 | 2811 | 2617 | 2693 |
| 3. Social contributions | 974 | 1225 | 1427 | 1519 | 1749 | 1971 | 2213 | 2383 | 2559 | 2781 | 2997 | 3465 | 3681 | 3631 | 3696 |
| 4. Of which actual social contributions | 969 | 1219 | 1420 | 1510 | 1739 | 1961 | 2202 | 2369 | 2539 | 2760 | 2975 | 3444 | 3658 | 3609 | 3673 |
| 5. Other current revenue | 474 | 567 | 530 | 554 | 627 | 678 | 682 | 731 | 964 | 962 | 1131 | 1135 | 1378 | 1434 | 1499 |
| 6. Total current revenue | 3272 | 3896 | 4463 | 5014 | 5840 | 6523 | 7194 | 7860 | 8714 | 9142 | 9906 | 11160 | 12018 | 11898 | 12403 |
| 7. Government consumption expenditure | 1528 | 1918 | 2202 | 2477 | 2834 | 3237 | 3801 | 4389 | 4637 | 4958 | 5423 | 5385 | 5681 | 5564 | 5743 |
| 8. Of which compensation of employees | 751 | 927 | 1095 | 1237 | 1415 | 1690 | 2098 | 2487 | 2613 | 2773 | 2889 | 2921 | 3065 | 2912 | 3087 |
| 9. Collective consumption | 716 | 924 | 1031 | 1157 | 1366 | 1554 | 1799 | 1984 | 2068 | 2172 | 2430 | 2470 | 2531 | 2484 | 2589 |
| 10. Social transfers in kind | 813 | 993 | 1171 | 1320 | 1468 | 1683 | 2002 | 2404 | 2569 | 2786 | 2993 | 2915 | 3150 | 3081 | 3154 |
| 11. Social transfers other than in kind | 957 | 1098 | 1355 | 1521 | 1677 | 1914 | 2281 | 2612 | 2884 | 3204 | 3554 | 3870 | 4211 | 4291 | 4477 |
| 12. Interest | 680 | 838 | 786 | 841 | 718 | 703 | 688 | 767 | 907 | 908 | 929 | 1031 | 1125 | 1251 | 1316 |
| 13. Subsidies | 138 | 158 | 161 | 220 | 219 | 262 | 299 | 278 | 330 | 298 | 340 | 355 | 279 | 233 | 217 |
| 14. Other current expenditure | -5 | -39 | 11 | 42 | 46 | 96 | 206 | 208 | 381 | 469 | 607 | 622 | 778 | 643 | 711 |
| 15. Total current expenditure | 3299 | 3973 | 4515 | 5101 | 5494 | 6212 | 7274 | 8253 | 9139 | 9837 | 10853 | 11264 | 12074 | 11982 | 12464 |
| 16. Gross saving | -27 | -77 | -51 | -87 | 346 | 311 | -81 | -393 | -424 | -695 | -947 | -104 | -56 | -84 | -62 |
| 17. Capital transfers received | 33 | 31 | 41 | 47 | 55 | 78 | 84 | 82 | 95 | 155 | 239 | 234 | 278 | 390 | 444 |
| 18. Total revenue | 3304 | 3928 | 4505 | 5061 | 5895 | 6601 | 7278 | 7942 | 8809 | 9298 | 10145 | 11395 | 12296 | 12288 | 12846 |
| 19. Gross fixed capital formation | 119 | 226 | 342 | 335 | 433 | 566 | 845 | 658 | 734 | 873 | 1050 | 904 | 742 | 796 | 956 |
| 20. Other capital expenditure | 212 | 262 | 474 | 253 | 359 | 439 | 694 | 391 | 260 | 306 | 430 | 474 | 385 | 399 | 464 |
| 21. Total expenditure | 3629 | 4461 | 5331 | 5689 | 6286 | 7217 | 8813 | 9302 | 10132 | 11016 | 12334 | 12643 | 13201 | 13177 | 13884 |
| 22. Tax burden | 2787 | 3329 | 3944 | 4456 | 5210 | 5844 | 6512 | 7127 | 7787 | 8244 | 8842 | 10109 | 10731 | 10463 | 10903 |
| 23. Net lending (+) or net borrowing (-) | -325 | -533 | -826 | -628 | -391 | -615 | -1536 | -1360 | -1324 | -1719 | -2189 | -1248 | -905 | -889 | -1038 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 16.6 | 15.1 | 15.4 | 15.9 | 16.1 | 15.3 | 15.0 | 15.6 | 16.1 | 15.5 | 15.0 | 15.6 | 15.7 | 16.3 | 16.9 |
| 2. Current taxes on income and wealth | 9.1 | 8.9 | 8.8 | 9.3 | 9.5 | 10.0 | 10.1 | 9.5 | 9.0 | 9.0 | 9.3 | 10.2 | 10.6 | 10.1 | 10.1 |
| 3. Social contributions | 13.7 | 14.0 | 13.8 | 13.0 | 12.9 | 12.9 | 12.9 | 12.6 | 12.4 | 12.6 | 12.6 | 13.6 | 13.9 | 14.0 | 13.8 |
| 4. Of which actual social contributions | 13.7 | 13.9 | 13.7 | 12.9 | 12.9 | 12.8 | 12.8 | 12.5 | 12.3 | 12.5 | 12.5 | 13.5 | 13.8 | 13.9 | 13.8 |
| 5. Other current revenue | 6.7 | 6.5 | 5.1 | 4.7 | 4.6 | 4.4 | 4.0 | 3.9 | 4.7 | 4.4 | 4.8 | 4.5 | 5.2 | 5.5 | 5.6 |
| 6. Total current revenue | 46.2 | 44.4 | 43.1 | 42.8 | 43.2 | 42.7 | 42.0 | 41.6 | 42.1 | 41.6 | 41.6 | 43.9 | 45.4 | 45.9 | 46.4 |
| 7. Government consumption expenditure | 21.6 | 21.9 | 21.2 | 21.2 | 20.9 | 21.2 | 22.2 | 23.2 | 22.4 | 22.5 | 22.8 | 21.2 | 21.5 | 21.5 | 21.5 |
| 8. Of which compensation of employees | 10.6 | 10.6 | 10.6 | 10.6 | 10.5 | 11.1 | 12.2 | 13.2 | 12.6 | 12.6 | 12.1 | 11.5 | 11.6 | 11.2 | 11.6 |
| 9. Collective consumption | 10.1 | 10.5 | 9.9 | 9.9 | 10.1 | 10.2 | 10.5 | 10.5 | 10.0 | 9.9 | 10.2 | 9.7 | 9.6 | 9.6 | 9.7 |
| 10. Social transfers in kind | 11.5 | 11.3 | 11.3 | 11.3 | 10.8 | 11.0 | 11.7 | 12.7 | 12.4 | 12.7 | 12.6 | 11.5 | 11.9 | 11.9 | 11.8 |
| 11. Social transfers other than in kind | 13.5 | 12.5 | 13.1 | 13.0 | 12.4 | 12.5 | 13.3 | 13.8 | 13.9 | 14.6 | 14.9 | 15.2 | 15.9 | 16.5 | 16.8 |
| 12. Interest | 9.6 | 9.6 | 7.6 | 7.2 | 5.3 | 4.6 | 4.0 | 4.1 | 4.4 | 4.1 | 3.9 | 4.1 | 4.3 | 4.8 | 4.9 |
| 13. Subsidies | 2.0 | 1.8 | 1.6 | 1.9 | 1.6 | 1.7 | 1.7 | 1.5 | 1.6 | 1.4 | 1.4 | 1.4 | 1.1 | 0.9 | 0.8 |
| 14. Other current expenditure | -0.1 | -0.4 | 0.1 | 0.4 | 0.3 | 0.6 | 1.2 | 1.1 | 1.8 | 2.1 | 2.6 | 2.4 | 2.9 | 2.5 | 2.7 |
| 15. Total current expenditure | 46.6 | 45.3 | 43.6 | 43.6 | 40.6 | 40.7 | 42.4 | 43.6 | 44.2 | 44.7 | 45.6 | 44.3 | 45.6 | 46.2 | 46.7 |
| 16. Gross saving | -0.4 | -0.9 | -0.5 | -0.7 | 2.6 | 2.0 | -0.5 | -2.1 | -2.1 | -3.2 | -4.0 | -0.4 | -0.2 | -0.3 | -0.2 |
| 17. Capital transfers received | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.5 | 0.7 | 1.0 | 0.9 | 1.0 | 1.5 | 1.7 |
| 18. Total revenue | 46.7 | 44.8 | 43.5 | 43.2 | 43.6 | 43.2 | 42.4 | 42.0 | 42.6 | 42.3 | 42.7 | 44.8 | 46.5 | 47.4 | 48.1 |
| 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 | 2.8 | 3.1 | 3.6 |
| 20. Other capital expenditure | 3.0 | 3.0 | 4.6 | 2.2 | 2.7 | 2.9 | 4.0 | 2.1 | 1.3 | 1.4 | 1.8 | 1.9 | 1.5 | 1.5 | 1.7 |
| 21. Total expenditure | 51.2 | 50.8 | 51.4 | 48.6 | 46.5 | 47.3 | 51.4 | 49.2 | 49.0 | 50.1 | 51.9 | 49.7 | 49.9 | 50.8 | 52.0 |
| 22. Tax burden | 39.4 | 37.9 | 38.1 | 38.1 | 38.5 | 38.3 | 38.0 | 37.7 | 37.6 | 37.5 | 37.2 | 39.8 | 40.5 | 40.4 | 40.8 |
| 23. Net lending (+) or net borrowing (-) | -4.6 | -6.1 | -8.0 | -5.4 | -2.9 | -4.0 | -9.0 | -7.2 | -6.4 | -7.8 | -9.2 | -4.9 | -3.4 | -3.4 | -3.9 |

Table 25C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|-------|------|------|-------|------|------|------|-------|-------|-------|------|
| 1. Taxes on production and imports | 12.8 | 19.8 | 16.6 | 17.3 | 7.7 | 9.6 | 15.1 | 12.6 | 2.5 | 4.3 | 11.7 | 4.3 | 1.6 | 7.1 |
| 2. Current taxes on income and wealth | 20.1 | 17.9 | 18.5 | 18.7 | 18.9 | 13.0 | 3.4 | 4.0 | 6.7 | 11.8 | 16.5 | 8.8 | -6.9 | 2.9 |
| 3. Social contributions | 25.8 | 16.5 | 6.5 | 15.1 | 12.7 | 12.3 | 7.7 | 7.4 | 8.7 | 7.8 | 15.6 | 6.2 | -1.3 | 1.8 |
| 4. Of which actual social contributions | 25.7 | 16.5 | 6.3 | 15.2 | 12.8 | 12.3 | 7.5 | 7.2 | 8.7 | 7.8 | 15.8 | 6.2 | -1.4 | 1.8 |
| 5. Other current revenue | 19.6 | -6.5 | 4.7 | 13.0 | 8.1 | 0.7 | 7.1 | 31.9 | -0.2 | 17.5 | 0.3 | 21.4 | 4.1 | 4.5 |
| 6. Total current revenue | 19.1 | 14.5 | 12.3 | 16.5 | 11.7 | 10.3 | 9.3 | 10.9 | 4.9 | 8.4 | 12.7 | 7.7 | -1.0 | 4.2 |
| 7. Government consumption expenditure | 25.5 | 14.8 | 12.5 | 14.4 | 14.2 | 17.4 | 15.5 | 5.7 | 6.9 | 9.4 | -0.7 | 5.5 | -2.1 | 3.2 |
| 8. Of which compensation of employees | 23.5 | 18.1 | 13.0 | 14.4 | 19.4 | 24.1 | 18.6 | 5.0 | 6.1 | 4.2 | 1.1 | 4.9 | -5.0 | 6.0 |
| 9. Collective consumption | 29.2 | 11.5 | 12.2 | 18.1 | 13.8 | 15.8 | 10.3 | 4.2 | 5.0 | 11.9 | 1.7 | 2.4 | -1.9 | 4.2 |
| 10. Social transfers in kind | 22.2 | 17.9 | 12.7 | 11.2 | 14.7 | 18.9 | 20.1 | 6.8 | 8.5 | 7.4 | -2.6 | 8.1 | -2.2 | 2.4 |
| 11. Social transfers other than in kind | 14.8 | 23.4 | 12.3 | 10.3 | 14.1 | 19.2 | 14.5 | 10.4 | 11.1 | 11.0 | 8.9 | 8.8 | 1.9 | 4.3 |
| 12. Interest | 23.2 | -6.2 | 7.0 | -14.6 | -2.0 | -2.2 | 11.5 | 18.2 | 0.2 | 2.2 | 11.0 | 9.1 | 11.1 | 5.3 |
| 13. Subsidies | 14.6 | 1.6 | 36.9 | -0.5 | 19.3 | 14.3 | -7.0 | 18.7 | -9.7 | 14.1 | 4.4 | -21.3 | -16.5 | -6.9 |
| 14. Other current expenditure 1) | -0.4 | 0.6 | 0.2 | 0.0 | 0.3 | 0.6 | -0.1 | 0.7 | 0.3 | 0.4 | -0.1 | 0.5 | -0.5 | 0.2 |
| 15. Total current expenditure | 20.4 | 13.6 | 13.0 | 7.7 | 13.1 | 17.1 | 13.5 | 10.7 | 7.6 | 10.3 | 3.8 | 7.2 | -0.8 | 4.0 |
| 16. Gross saving 1) | -0.5 | 0.4 | -0.2 | 3.3 | -0.5 | -2.5 | -1.6 | 0.0 | -1.1 | -0.8 | 3.6 | 0.2 | -0.1 | 0.1 |
| 17. Capital transfers received | -3.2 | 31.4 | 14.4 | 16.2 | 42.6 | 6.9 | -2.0 | 15.3 | 64.3 | 53.5 | -1.8 | 18.7 | 40.2 | 13.9 |
| 18. Total revenue | 18.9 | 14.7 | 12.4 | 16.5 | 12.0 | 10.2 | 9.1 | 10.9 | 5.5 | 9.1 | 12.3 | 7.9 | -0.1 | 4.5 |
| 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 | -13.9 | -17.9 | 7.2 | 20.1 |
| 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 | -0.4 | 0.1 | 0.2 |
| 21. Total expenditure | 22.9 | 19.5 | 6.7 | 10.5 | 14.8 | 22.1 | 5.5 | 8.9 | 8.7 | 12.0 | 2.5 | 4.4 | -0.2 | 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 | 14.3 | 6.2 | -1.6 | 4.2 |
| 23. Net lending (+) or net borrowing (-) 1) | -1.5 | -1.9 | 2.6 | 2.5 | -1.1 | -4.9 | 1.8 | 0.8 | -1.4 | -1.4 | 4.3 | 1.5 | 0.0 | -0.5 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 4.6 | 6.1 | 8.0 | 5.4 | 2.9 | 4.0 | 9.0 | 7.2 | 6.4 | 7.8 | 9.2 | 4.9 | 3.4 | 3.4 | 3.9 |
| 2. Interest payments (% of GDP) | 9.6 | 9.6 | 7.6 | 7.2 | 5.3 | 4.6 | 4.0 | 4.1 | 4.4 | 4.1 | 3.9 | 4.1 | 4.3 | 4.8 | 4.9 |
| 3. Implicit interest rate 2) | 13.9 | 16.5 | 14.4 | 13.4 | 10.3 | 9.6 | 8.6 | 8.0 | 8.3 | 7.4 | 6.8 | 6.6 | 6.7 | 6.5 | 6.3 |
| 4. Nominal GDP growth rate | 22.8 | 23.9 | 18.1 | 12.9 | 15.6 | 12.9 | 12.3 | 10.3 | 9.4 | 6.3 | 8.1 | 6.9 | 4.1 | -2.0 | 3.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 4.6 | 6.1 | 8.0 | 5.4 | 2.9 | 4.0 | 9.0 | 7.2 | 6.4 | 7.8 | 9.2 | 4.9 | 3.4 | 3.4 | 3.9 |
| 6. Contribution of nominal GDP growth | -15.8 | -13.8 | -9.6 | -6.9 | -8.0 | -6.2 | -5.7 | -5.2 | -5.0 | -3.5 | -4.6 | -4.2 | -2.6 | 1.5 | -2.3 |
| 7. Stock-flow adjustment 3) | -2.1 | -1.6 | -0.4 | 0.7 | -0.1 | 0.0 | 0.5 | 0.3 | 0.0 | -2.0 | -0.8 | -0.4 | 6.4 | 2.8 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -5.0 | -3.5 | 0.4 | -1.8 | -2.4 | -0.6 | 4.9 | 3.1 | 2.0 | 3.7 | 5.3 | 0.9 | -0.8 | -1.4 | -1.0 |
| 9. Snow-ball effect | -6.2 | -4.3 | -2.0 | 0.3 | -2.7 | -1.6 | -1.7 | -1.2 | -0.6 | 0.6 | -0.7 | -0.2 | 1.6 | 6.3 | 2.6 |
| 10. Stock-flow adjustment 3) | -2.1 | -1.6 | -0.4 | 0.7 | -0.1 | 0.0 | 0.5 | 0.3 | 0.0 | -2.0 | -0.8 | -0.4 | 6.4 | 2.8 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | -13.4 | -9.4 | -1.9 | -0.9 | -5.2 | -2.2 | 3.8 | 2.2 | 1.4 | 2.3 | 3.8 | 0.3 | 7.2 | 7.8 | 1.6 |
| 12. Level of gross debt (end of year) | 71.7 | 62.3 | 60.4 | 59.5 | 54.2 | 52.1 | 55.8 | 58.1 | 59.4 | 61.7 | 65.6 | 65.8 | 73.0 | 80.8 | 82.3 |

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 26A

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

Poland

(Mrd PLN)

| | 1991 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 13.2 | 71.4 | 78.6 | 90.5 | 94.0 | 97.4 | 106.6 | 111.0 | 119.0 | 133.7 | 150.5 | 166.3 | 180.1 | 184.9 | 188.6 |
| 2. Current taxes on income and wealth | 9.7 | 57.0 | 65.1 | 51.4 | 53.3 | 51.8 | 55.9 | 55.4 | 58.9 | 68.4 | 79.3 | 101.1 | 109.6 | 104.2 | 107.2 |
| 3. Social contributions | 9.4 | 60.3 | 70.0 | 91.4 | 96.3 | 104.4 | 104.6 | 107.9 | 114.0 | 121.1 | 129.1 | 140.6 | 144.5 | 145.8 | 146.6 |
| 4. Of which actual social contributions | 9.4 | 60.3 | 70.0 | 91.4 | 96.3 | 104.4 | 104.6 | 107.9 | 114.0 | 121.1 | 129.1 | 140.6 | 144.5 | 145.8 | 146.6 |
| 5. Other current revenue | : | 26.9 | 27.3 | 35.9 | 40.0 | 49.5 | 51.8 | 50.7 | 50.7 | 57.9 | 61.3 | 61.2 | 62.7 | 63.9 | 67.3 |
| 6. Total current revenue | : | 215.5 | 241.0 | 269.2 | 283.6 | 303.1 | 319.0 | 325.0 | 342.6 | 381.0 | 420.2 | 469.3 | 496.9 | 498.8 | 509.8 |
| 7. Government consumption expenditure | 17.7 | 91.6 | 104.0 | 116.0 | 129.8 | 139.5 | 144.7 | 152.8 | 162.7 | 177.8 | 193.7 | 211.0 | 235.8 | 224.7 | 228.4 |
| 8. Of which compensation of employees | 8.6 | 53.9 | 60.0 | 67.4 | 75.1 | 83.3 | 87.0 | 90.0 | 93.0 | 98.8 | 104.1 | 113.2 | 124.7 | 133.0 | 137.0 |
| 9. Collective consumption | 9.4 | 37.8 | 43.6 | 48.9 | 54.0 | 58.0 | 61.9 | 65.6 | 71.4 | 78.4 | 85.6 | 93.0 | 102.2 | 98.1 | 99.7 |
| 10. Social transfers in kind | 8.3 | 53.8 | 60.4 | 67.1 | 75.8 | 81.5 | 82.7 | 87.2 | 91.3 | 99.3 | 108.1 | 118.0 | 133.6 | 126.7 | 128.8 |
| 11. Social transfers other than in kind | 14.5 | 87.9 | 98.1 | 112.1 | 119.2 | 132.0 | 137.3 | 142.8 | 148.3 | 153.9 | 161.3 | 166.9 | 179.8 | 194.2 | 201.9 |
| 12. Interest | 3.9 | 23.4 | 24.1 | 19.7 | 22.5 | 24.3 | 23.4 | 25.1 | 25.5 | 27.5 | 28.1 | 27.2 | 28.1 | 37.1 | 38.9 |
| 13. Subsidies | 2.2 | 3.9 | 3.9 | 3.4 | 3.4 | 3.3 | 2.9 | 2.8 | 5.7 | 5.6 | 6.1 | 7.2 | 9.3 | 9.8 | 9.9 |
| 14. Other current expenditure | : | 8.8 | 7.3 | 7.1 | 9.0 | 10.8 | 17.1 | 15.6 | 15.8 | 18.9 | 24.5 | 26.5 | 26.4 | 45.1 | 46.2 |
| 15. Total current expenditure | : | 215.5 | 237.4 | 258.3 | 284.0 | 309.9 | 325.3 | 339.0 | 357.9 | 383.7 | 413.9 | 438.8 | 479.3 | 510.8 | 525.3 |
| 16. Gross saving | -2.4 | 0.0 | 3.6 | 10.9 | -0.4 | -6.8 | -6.3 | -14.0 | -15.3 | -2.6 | 6.3 | 30.5 | 17.7 | -12.0 | -15.6 |
| 17. Capital transfers received | 0.0 | -0.1 | -0.2 | -0.3 | -0.4 | -1.9 | -1.9 | -1.4 | -1.3 | 3.5 | 3.1 | 3.6 | 1.4 | 6.4 | 6.8 |
| 18. Total revenue | : | 215.5 | 240.8 | 269.0 | 283.3 | 301.2 | 317.1 | 323.6 | 341.4 | 384.5 | 423.2 | 472.8 | 498.4 | 505.2 | 516.6 |
| 19. Gross fixed capital formation | 2.4 | 19.9 | 23.1 | 23.2 | 17.8 | 26.5 | 27.8 | 28.1 | 31.0 | 33.2 | 40.8 | 48.1 | 58.9 | 70.1 | 78.5 |
| 20. Other capital expenditure | 2.8 | 3.9 | 5.9 | 2.8 | 4.0 | 4.8 | 4.4 | 9.3 | 5.1 | 10.0 | 9.7 | 8.0 | 9.8 | 8.8 | 8.6 |
| 21. Total expenditure | : | 239.3 | 266.5 | 284.4 | 305.8 | 341.2 | 357.6 | 376.4 | 394.1 | 426.9 | 464.4 | 494.9 | 547.9 | 589.7 | 612.4 |
| 22. Tax burden | 32.4 | 188.8 | 213.8 | 233.5 | 243.8 | 251.0 | 264.5 | 271.6 | 290.9 | 322.5 | 358.0 | 406.9 | 432.9 | 432.9 | 440.3 |
| 23. Net lending (+) or net borrowing (-) | -7.6 | -23.9 | -25.7 | -15.4 | -22.5 | -40.0 | -40.5 | -52.8 | -52.7 | -42.4 | -41.1 | -22.1 | -49.5 | -84.5 | -95.8 |

Table 26B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Poland****(percentage of GDP at current market prices (excessive deficit procedure))**

| | 1991 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 15.0 | 14.2 | 13.1 | 13.6 | 12.6 | 12.5 | 13.2 | 13.2 | 12.9 | 13.6 | 14.2 | 14.2 | 14.2 | 14.5 | 14.4 |
| 2. Current taxes on income and wealth | 11.0 | 11.7 | 10.8 | 7.7 | 7.2 | 6.6 | 6.9 | 6.6 | 6.4 | 7.0 | 7.5 | 8.6 | 8.6 | 8.1 | 8.2 |
| 3. Social contributions | 10.7 | 11.3 | 11.6 | 13.7 | 12.9 | 13.4 | 12.9 | 12.8 | 12.3 | 12.3 | 12.2 | 12.0 | 11.4 | 11.4 | 11.2 |
| 4. Of which actual social contributions | 10.7 | 11.3 | 11.6 | 13.7 | 12.9 | 13.4 | 12.9 | 12.8 | 12.3 | 12.3 | 12.2 | 12.0 | 11.4 | 11.4 | 11.2 |
| 5. Other current revenue | : | 6.0 | 4.5 | 5.4 | 5.4 | 6.4 | 6.4 | 6.0 | 5.5 | 5.9 | 5.8 | 5.2 | 4.9 | 5.0 | 5.1 |
| 6. Total current revenue | : | 43.2 | 40.1 | 40.4 | 38.1 | 38.9 | 39.5 | 38.6 | 37.1 | 38.8 | 39.6 | 39.9 | 39.1 | 39.0 | 38.9 |
| 7. Government consumption expenditure | 20.0 | 18.7 | 17.3 | 17.4 | 17.4 | 17.9 | 17.9 | 18.1 | 17.6 | 18.1 | 18.3 | 18.0 | 18.5 | 17.6 | 17.4 |
| 8. Of which compensation of employees | 9.7 | 10.7 | 10.0 | 10.1 | 10.1 | 10.7 | 10.8 | 10.7 | 10.1 | 10.0 | 9.8 | 9.6 | 9.8 | 10.4 | 10.5 |
| 9. Collective consumption | 10.6 | 7.3 | 7.3 | 7.3 | 7.3 | 7.4 | 7.7 | 7.8 | 7.7 | 8.0 | 8.1 | 7.9 | 8.0 | 7.7 | 7.6 |
| 10. Social transfers in kind | 9.4 | 11.3 | 10.1 | 10.1 | 10.2 | 10.5 | 10.2 | 10.3 | 9.9 | 10.1 | 10.2 | 10.0 | 10.5 | 9.9 | 9.8 |
| 11. Social transfers other than in kind | 16.3 | 17.0 | 16.3 | 16.8 | 16.0 | 16.9 | 17.0 | 16.9 | 16.0 | 15.7 | 15.2 | 14.2 | 14.1 | 15.2 | 15.4 |
| 12. Interest | 4.4 | 5.7 | 4.0 | 3.0 | 3.0 | 3.1 | 2.9 | 3.0 | 2.8 | 2.8 | 2.7 | 2.3 | 2.2 | 2.9 | 3.0 |
| 13. Subsidies | 2.5 | 0.9 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.8 | 0.8 |
| 14. Other current expenditure | : | 1.4 | 1.2 | 1.1 | 1.2 | 1.4 | 2.1 | 1.8 | 1.7 | 1.9 | 2.3 | 2.3 | 2.1 | 3.5 | 3.5 |
| 15. Total current expenditure | : | 43.7 | 39.5 | 38.8 | 38.2 | 39.8 | 40.2 | 40.2 | 38.7 | 39.0 | 39.0 | 37.3 | 37.7 | 40.0 | 40.1 |
| 16. Gross saving | -2.7 | -0.5 | 0.6 | 1.6 | -0.1 | -0.9 | -0.8 | -1.7 | -1.7 | -0.3 | 0.6 | 2.6 | 1.4 | -0.9 | -1.2 |
| 17. Capital transfers received | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | -0.2 | -0.2 | -0.2 | -0.1 | 0.4 | 0.3 | 0.3 | 0.1 | 0.5 | 0.5 |
| 18. Total revenue | : | 43.3 | 40.1 | 40.4 | 38.1 | 38.6 | 39.2 | 38.4 | 36.9 | 39.1 | 39.9 | 40.2 | 39.2 | 39.5 | 39.5 |
| 19. Gross fixed capital formation | 2.7 | 3.3 | 3.9 | 3.5 | 2.4 | 3.4 | 3.4 | 3.3 | 3.4 | 3.4 | 3.9 | 4.1 | 4.6 | 5.5 | 6.0 |
| 20. Other capital expenditure | 3.2 | 0.7 | 1.0 | 0.4 | 0.5 | 0.6 | 0.5 | 1.1 | 0.6 | 1.0 | 0.9 | 0.7 | 0.8 | 0.7 | 0.7 |
| 21. Total expenditure | : | 47.7 | 44.3 | 42.7 | 41.1 | 43.8 | 44.2 | 44.6 | 42.6 | 43.4 | 43.8 | 42.1 | 43.1 | 46.1 | 46.8 |
| 22. Tax burden | 36.6 | 37.3 | 35.6 | 35.1 | 32.8 | 32.2 | 32.7 | 32.2 | 31.5 | 32.8 | 33.8 | 34.6 | 34.0 | 33.9 | 33.6 |
| 23. Net lending (+) or net borrowing (-) | -8.5 | -4.4 | -4.3 | -2.3 | -3.0 | -5.1 | -5.0 | -6.3 | -5.7 | -4.3 | -3.9 | -1.9 | -3.9 | -6.6 | -7.3 |

Table 26C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|--------|--------|-------|-------|-------|-------|-------|-------|-------|--------|-------|------|-------|-------|------|
| 1. Taxes on production and imports | 27.3 | 17.2 | 10.0 | 15.2 | 3.8 | 3.7 | 9.5 | 4.1 | 7.1 | 12.4 | 12.6 | 10.5 | 8.3 | 2.7 | 2.0 |
| 2. Current taxes on income and wealth | 21.0 | 19.0 | 14.4 | -21.1 | 3.8 | -2.9 | 8.1 | -0.9 | 6.3 | 16.1 | 16.0 | 27.5 | 8.4 | -4.9 | 2.9 |
| 3. Social contributions | 28.5 | 23.0 | 16.0 | 30.6 | 5.4 | 8.4 | 0.2 | 3.2 | 5.7 | 6.2 | 6.6 | 9.0 | 2.7 | 0.9 | 0.6 |
| 4. Of which actual social contributions | 28.5 | 23.0 | 16.0 | 30.6 | 5.4 | 8.4 | 0.2 | 3.2 | 5.7 | 6.2 | 6.6 | 9.0 | 2.7 | 0.9 | 0.6 |
| 5. Other current revenue | 9.1 | 21.9 | 1.7 | 31.5 | 11.4 | 23.8 | 4.7 | -2.2 | 0.1 | 14.2 | 5.8 | -0.1 | 2.5 | 1.9 | 5.2 |
| 6. Total current revenue | 23.4 | 19.8 | 11.8 | 11.7 | 5.3 | 6.9 | 5.3 | 1.9 | 5.4 | 11.2 | 10.3 | 11.7 | 5.9 | 0.4 | 2.2 |
| 7. Government consumption expenditure | 22.5 | 18.6 | 13.6 | 11.6 | 11.9 | 7.4 | 3.7 | 5.7 | 6.4 | 9.3 | 9.0 | 8.9 | 11.7 | -4.7 | 1.6 |
| 8. Of which compensation of employees | 23.3 | 21.8 | 11.2 | 12.4 | 11.4 | 10.9 | 4.4 | 3.5 | 3.3 | 6.2 | 5.3 | 8.7 | 10.2 | 6.6 | 3.0 |
| 9. Collective consumption | 26.4 | 20.7 | 15.3 | 12.2 | 10.5 | 7.3 | 6.8 | 5.9 | 8.8 | 9.9 | 9.1 | 8.7 | 9.9 | -4.1 | 1.6 |
| 10. Social transfers in kind | 20.0 | 17.1 | 12.4 | 11.1 | 12.9 | 7.5 | 1.5 | 5.4 | 4.6 | 8.8 | 8.9 | 9.2 | 13.2 | -5.2 | 1.6 |
| 11. Social transfers other than in kind | 26.0 | 21.9 | 11.6 | 14.3 | 6.3 | 10.8 | 4.0 | 4.0 | 3.9 | 3.8 | 4.8 | 3.4 | 7.7 | 8.0 | 4.0 |
| 12. Interest | -0.4 | 21.3 | 3.2 | -18.5 | 14.4 | 8.1 | -4.0 | 7.3 | 1.7 | 7.9 | 2.3 | -3.4 | 3.2 | 32.0 | 5.0 |
| 13. Subsidies | 27.3 | -4.5 | 0.0 | -12.2 | 1.4 | -4.3 | -10.9 | -3.9 | 101.7 | -2.2 | 10.5 | 17.7 | 27.9 | 6.0 | 0.8 |
| 14. Other current expenditure 1) | 0.3 | 0.0 | -0.5 | -0.1 | 0.1 | 0.2 | 0.7 | -0.3 | -0.1 | 0.2 | 0.4 | -0.1 | -0.2 | 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 | 7.9 | 6.0 | 9.2 | 6.6 | 2.8 |
| 16. Gross saving 1) | 0.5 | 0.0 | 0.6 | 1.0 | -1.7 | -0.8 | 0.1 | -0.9 | 0.0 | 1.4 | 0.9 | 2.0 | -1.2 | -2.3 | -0.2 |
| 17. Capital transfers received | 6607.1 | -100.5 | 175.3 | 12.1 | 43.6 | 417.3 | 4.0 | -25.2 | -12.9 | -375.6 | -11.5 | 15.8 | -60.4 | 355.0 | 6.7 |
| 18. Total revenue | 33.5 | 10.5 | 11.7 | 11.7 | 5.3 | 6.3 | 5.3 | 2.0 | 5.5 | 12.6 | 10.1 | 11.7 | 5.4 | 1.4 | 2.3 |
| 19. Gross fixed capital formation | 37.1 | 31.4 | 16.2 | 0.5 | -23.6 | 49.0 | 5.3 | 0.8 | 10.5 | 7.1 | 22.9 | 17.9 | 22.3 | 19.0 | 12.0 |
| 20. Other capital expenditure 1) | 4.1 | -4.1 | 0.2 | -0.6 | 0.1 | 0.1 | -0.1 | 0.6 | -0.5 | 0.5 | -0.1 | -0.2 | 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 | 8.3 | 8.8 | 6.6 | 10.7 | 7.6 | 3.9 |
| 22. Tax burden | 25.7 | 19.5 | 13.3 | 9.2 | 4.4 | 2.9 | 5.4 | 2.7 | 7.1 | 10.8 | 11.0 | 13.7 | 6.4 | 0.1 | 1.7 |
| 23. Net lending (+) or net borrowing (-) 1) | -0.5 | 0.2 | 0.4 | 2.0 | -0.7 | -2.1 | 0.1 | -1.3 | 0.6 | 1.4 | 0.4 | 2.0 | -2.0 | -2.7 | -0.7 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 4.9 | 4.6 | 4.3 | 2.3 | 3.0 | 5.1 | 5.0 | 6.3 | 5.7 | 4.3 | 3.9 | 1.9 | 3.9 | 6.6 | 7.3 |
| 2. Interest payments (% of GDP) | 4.6 | 4.5 | 4.0 | 3.0 | 3.0 | 3.1 | 2.9 | 3.0 | 2.8 | 2.8 | 2.7 | 2.3 | 2.2 | 2.9 | 3.0 |
| 3. Implicit interest rate 2) | : | 12.8 | 10.9 | 8.4 | 8.5 | 8.9 | 8.0 | 7.4 | 6.4 | 6.5 | 6.1 | 5.4 | 5.3 | 6.2 | 5.7 |
| 4. Nominal GDP growth rate | 25.3 | 22.0 | 16.6 | 10.8 | 11.8 | 4.7 | 3.7 | 4.3 | 9.7 | 6.4 | 7.8 | 10.9 | 8.2 | 0.5 | 2.4 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 4.9 | 4.6 | 4.3 | 2.3 | 3.0 | 5.1 | 5.0 | 6.3 | 5.7 | 4.3 | 3.9 | 1.9 | 3.9 | 6.6 | 7.3 |
| 6. Contribution of nominal GDP growth | : | -7.8 | -6.1 | -3.8 | -4.2 | -1.7 | -1.3 | -1.7 | -4.1 | -2.7 | -3.4 | -4.7 | -3.4 | -0.3 | -1.3 |
| 7. Stock-flow adjustment 3) | : | 2.7 | -2.2 | 2.2 | -1.6 | -2.7 | 0.9 | 0.4 | -2.9 | -0.2 | 0.1 | 0.0 | 1.7 | 0.2 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 0.3 | 0.1 | 0.3 | -0.6 | 0.0 | 2.0 | 2.1 | 3.3 | 2.9 | 1.5 | 1.2 | -0.4 | 1.7 | 3.7 | 4.3 |
| 9. Snow-ball effect | : | -3.3 | -2.1 | -0.8 | -1.2 | 1.5 | 1.5 | 1.2 | -1.4 | 0.1 | -0.8 | -2.4 | -1.2 | 2.6 | 1.7 |
| 10. Stock-flow adjustment 3) | : | 2.7 | -2.2 | 2.2 | -1.6 | -2.7 | 0.9 | 0.4 | -2.9 | -0.2 | 0.1 | 0.0 | 1.7 | 0.2 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -0.5 | -4.0 | 0.7 | -2.8 | 0.8 | 4.6 | 4.9 | -1.4 | 1.4 | 0.6 | -2.8 | 2.2 | 6.6 | 6.1 |
| 12. Level of gross debt (end of year) | 43.4 | 42.9 | 38.9 | 39.6 | 36.8 | 37.6 | 42.2 | 47.1 | 45.7 | 47.1 | 47.7 | 44.9 | 47.1 | 53.6 | 59.7 |

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 27A

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

Romania

(Mrd RON)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 1.0 | 2.3 | 4.2 | 6.7 | 9.8 | 13.3 | 17.7 | 24.2 | 29.0 | 37.2 | 44.2 | 52.4 | 61.9 | 62.3 | 65.2 |
| 2. Current taxes on income and wealth | 1.1 | 2.6 | 3.1 | 4.3 | 5.6 | 7.5 | 8.8 | 11.8 | 15.7 | 15.4 | 20.7 | 27.9 | 34.6 | 34.3 | 37.0 |
| 3. Social contributions | 0.8 | 1.8 | 3.5 | 6.3 | 9.3 | 13.2 | 16.9 | 19.5 | 23.9 | 29.6 | 35.6 | 43.6 | 52.0 | 57.7 | 60.6 |
| 4. Of which actual social contributions | 0.8 | 1.8 | 3.4 | 6.1 | 9.0 | 12.9 | 16.3 | 18.8 | 22.8 | 27.9 | 33.7 | 40.8 | 48.6 | 54.0 | 56.7 |
| 5. Other current revenue | 0.4 | 0.9 | 1.1 | 1.9 | 2.5 | 4.2 | 6.8 | 7.4 | 10.2 | 10.1 | 13.0 | 16.0 | 17.7 | 22.4 | 24.9 |
| 6. Total current revenue | 3.4 | 7.7 | 12.0 | 19.2 | 27.3 | 38.2 | 50.1 | 63.0 | 78.8 | 92.4 | 113.5 | 140.0 | 166.2 | 176.6 | 187.7 |
| 7. Government consumption expenditure | 1.4 | 3.5 | 4.7 | 9.6 | 14.1 | 19.1 | 22.9 | 38.1 | 40.3 | 50.2 | 57.4 | 66.1 | 86.9 | 78.7 | 84.3 |
| 8. Of which compensation of employees | 0.7 | 1.4 | 2.2 | 4.5 | 6.4 | 9.8 | 12.9 | 16.1 | 20.1 | 25.3 | 31.5 | 38.6 | 51.4 | 49.2 | 52.4 |
| 9. Collective consumption | 0.6 | 1.6 | 2.1 | 4.3 | 7.2 | 8.6 | 10.2 | 19.4 | 19.6 | 24.1 | 26.4 | 30.9 | 40.8 | 38.2 | 41.3 |
| 10. Social transfers in kind | 0.8 | 1.8 | 2.6 | 5.3 | 7.0 | 10.6 | 12.7 | 18.7 | 20.7 | 26.1 | 31.0 | 35.2 | 46.1 | 40.6 | 43.0 |
| 11. Social transfers other than in kind | 1.0 | 2.4 | 3.9 | 5.7 | 7.8 | 11.5 | 14.1 | 16.7 | 21.6 | 25.6 | 30.4 | 38.3 | 53.3 | 62.4 | 66.1 |
| 12. Interest | 0.2 | 1.1 | 1.5 | 2.8 | 3.2 | 4.0 | 3.7 | 3.2 | 3.5 | 3.2 | 2.8 | 3.1 | 3.8 | 8.2 | 9.3 |
| 13. Subsidies | 0.4 | 0.6 | 0.5 | 0.9 | 1.4 | 1.5 | 2.4 | 2.8 | 3.7 | 4.3 | 6.1 | 6.2 | 6.9 | 5.4 | 4.8 |
| 14. Other current expenditure | 0.2 | 0.4 | 1.6 | 0.9 | 0.9 | 1.5 | 3.2 | -4.2 | 1.3 | -0.6 | 2.0 | 8.7 | 8.9 | 8.6 | 9.3 |
| 15. Total current expenditure | 3.3 | 8.0 | 12.1 | 19.9 | 27.5 | 37.6 | 46.4 | 56.5 | 70.4 | 82.6 | 98.7 | 122.5 | 159.8 | 163.3 | 173.9 |
| 16. Gross saving | 0.1 | -0.3 | -0.1 | -0.7 | -0.3 | 0.6 | 3.7 | 6.5 | 8.4 | 9.7 | 14.9 | 17.5 | 6.3 | 13.3 | 13.8 |
| 17. Capital transfers received | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 1.0 | 0.9 | 0.6 | 0.5 | 0.6 | 0.7 | 0.7 |
| 18. Total revenue | 3.4 | 7.7 | 12.0 | 19.2 | 27.4 | 38.3 | 50.2 | 63.1 | 79.9 | 93.3 | 114.1 | 140.5 | 166.8 | 177.3 | 188.4 |
| 19. Gross fixed capital formation | 0.4 | 0.7 | 0.7 | 0.9 | 2.8 | 3.2 | 5.1 | 6.9 | 7.5 | 11.2 | 17.7 | 23.6 | 27.2 | 33.5 | 38.1 |
| 20. Other capital expenditure | 0.1 | 0.1 | 0.4 | 0.8 | 0.8 | 1.6 | 1.8 | 2.6 | 5.0 | 2.9 | 5.3 | 4.9 | 7.1 | 7.7 | 8.2 |
| 21. Total expenditure | 3.8 | 8.8 | 13.2 | 21.6 | 31.2 | 42.4 | 53.2 | 66.0 | 82.9 | 96.7 | 121.6 | 151.0 | 194.1 | 204.6 | 220.2 |
| 22. Tax burden | 3.0 | 6.7 | : | : | 24.5 | 33.7 | 42.7 | 54.8 | 67.5 | 80.5 | 98.3 | 121.4 | 145.5 | 151.2 | 159.6 |
| 23. Net lending (+) or net borrowing (-) | -0.4 | -1.1 | -1.2 | -2.4 | -3.8 | -4.1 | -3.0 | -3.0 | -3.0 | -3.3 | -7.5 | -10.5 | -27.3 | -27.3 | -31.8 |

Table 27B

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

Romania

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 9.2 | 9.2 | 11.3 | 12.3 | 12.2 | 11.3 | 11.6 | 12.3 | 11.7 | 12.9 | 12.8 | 12.7 | 12.3 | 11.7 | 11.5 |
| 2. Current taxes on income and wealth | 10.3 | 10.4 | 8.3 | 7.9 | 7.0 | 6.4 | 5.8 | 6.0 | 6.4 | 5.3 | 6.0 | 6.8 | 6.9 | 6.5 | 6.5 |
| 3. Social contributions | 7.8 | 7.3 | 9.4 | 11.5 | 11.4 | 11.2 | 11.1 | 9.9 | 9.7 | 10.3 | 10.3 | 10.6 | 10.3 | 10.9 | 10.7 |
| 4. Of which actual social contributions | 7.6 | 7.0 | 9.1 | 11.1 | 11.1 | 10.9 | 10.7 | 9.5 | 9.2 | 9.7 | 9.8 | 9.9 | 9.6 | 10.2 | 10.0 |
| 5. Other current revenue | 3.7 | 3.6 | 3.0 | 3.5 | 3.1 | 3.5 | 4.4 | 3.8 | 4.1 | 3.5 | 3.8 | 3.9 | 3.5 | 4.2 | 4.4 |
| 6. Total current revenue | 30.9 | 30.5 | 32.0 | 35.1 | 33.7 | 32.4 | 32.9 | 31.9 | 31.9 | 32.0 | 32.9 | 33.9 | 33.0 | 33.3 | 33.2 |
| 7. Government consumption expenditure | 13.2 | 13.7 | 12.6 | 17.6 | 17.5 | 16.2 | 15.1 | 19.3 | 16.3 | 17.4 | 16.7 | 16.0 | 17.3 | 14.8 | 14.9 |
| 8. Of which compensation of employees | 6.7 | 5.4 | 5.8 | 8.2 | 7.9 | 8.3 | 8.5 | 8.2 | 8.1 | 8.7 | 9.1 | 9.4 | 10.2 | 9.3 | 9.3 |
| 9. Collective consumption | 6.0 | 6.4 | 5.7 | 7.9 | 8.9 | 7.3 | 6.7 | 9.8 | 7.9 | 8.3 | 7.7 | 7.5 | 8.1 | 7.2 | 7.3 |
| 10. Social transfers in kind | 7.3 | 7.3 | 6.9 | 9.7 | 8.6 | 9.0 | 8.3 | 9.4 | 8.4 | 9.0 | 9.0 | 8.5 | 9.1 | 7.6 | 7.6 |
| 11. Social transfers other than in kind | 9.1 | 9.5 | 10.4 | 10.5 | 9.7 | 9.7 | 9.3 | 8.4 | 8.7 | 8.9 | 8.8 | 9.3 | 10.6 | 11.8 | 11.7 |
| 12. Interest | 1.9 | 4.5 | 3.9 | 5.1 | 3.9 | 3.4 | 2.5 | 1.6 | 1.4 | 1.1 | 0.8 | 0.8 | 0.8 | 1.5 | 1.6 |
| 13. Subsidies | 3.7 | 2.4 | 1.3 | 1.6 | 1.8 | 1.3 | 1.6 | 1.4 | 1.5 | 1.5 | 1.8 | 1.5 | 1.4 | 1.0 | 0.9 |
| 14. Other current expenditure | 2.0 | 1.7 | 4.2 | 1.7 | 1.2 | 1.3 | 2.1 | -2.1 | 0.5 | -0.2 | 0.6 | 2.1 | 1.8 | 1.6 | 1.6 |
| 15. Total current expenditure | 30.0 | 31.7 | 32.4 | 36.5 | 34.0 | 31.9 | 30.5 | 28.6 | 28.5 | 28.6 | 28.6 | 29.7 | 31.7 | 30.8 | 30.7 |
| 16. Gross saving | 1.0 | -1.2 | -0.4 | -1.3 | -0.3 | 0.5 | 2.4 | 3.3 | 3.4 | 3.4 | 4.3 | 4.2 | 1.3 | 2.5 | 2.4 |
| 17. Capital transfers received | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.4 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| 18. Total revenue | 30.9 | 30.5 | 32.0 | 35.2 | 33.8 | 32.5 | 33.0 | 32.0 | 32.3 | 32.3 | 33.1 | 34.0 | 33.1 | 33.4 | 33.3 |
| 19. Gross fixed capital formation | 4.1 | 2.7 | 1.8 | 1.7 | 3.4 | 2.7 | 3.4 | 3.5 | 3.0 | 3.9 | 5.1 | 5.7 | 5.4 | 6.3 | 6.7 |
| 20. Other capital expenditure | 0.6 | 0.6 | 1.0 | 1.5 | 1.0 | 1.3 | 1.2 | 1.3 | 2.0 | 1.0 | 1.5 | 1.2 | 1.4 | 1.5 | 1.5 |
| 21. Total expenditure | 34.7 | 34.9 | 35.2 | 39.6 | 38.5 | 36.0 | 35.0 | 33.5 | 33.5 | 33.5 | 35.3 | 36.6 | 38.5 | 38.5 | 38.9 |
| 22. Tax burden | 27.1 | 26.6 | : | : | 30.2 | 28.6 | 28.1 | 27.7 | 27.3 | 27.9 | 28.5 | 29.4 | 28.9 | 28.5 | 28.2 |
| 23. Net lending (+) or net borrowing (-) | -3.7 | -4.5 | -3.2 | -4.5 | -4.7 | -3.5 | -2.0 | -1.5 | -1.2 | -1.2 | -2.2 | -2.5 | -5.4 | -5.1 | -5.6 |

Table 27C

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

Romania

(RON; annual percentage changes unless otherwise stated)

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|---------|-------|------|-------|-------|-------|-------|-------|------|------|-------|-------|
| 1. Taxes on production and imports | 131.5 | 81.8 | 59.8 | 46.3 | 35.4 | 32.5 | 37.1 | 19.9 | 28.3 | 18.5 | 18.8 | 18.0 | 0.6 | 4.7 |
| 2. Current taxes on income and wealth | 136.1 | 17.5 | 38.5 | 31.4 | 32.6 | 17.0 | 34.7 | 33.0 | -2.1 | 34.8 | 34.6 | 24.0 | -0.9 | 8.0 |
| 3. Social contributions | 116.3 | 91.6 | 78.1 | 47.6 | 43.1 | 27.6 | 15.6 | 22.3 | 24.1 | 20.1 | 22.6 | 19.1 | 11.0 | 5.0 |
| 4. Of which actual social contributions | 115.0 | 92.3 | 77.8 | 47.7 | 43.9 | 26.4 | 14.9 | 21.6 | 22.4 | 20.6 | 21.4 | 19.0 | 11.0 | 5.0 |
| 5. Other current revenue | 126.3 | 24.7 | 66.3 | 34.6 | 63.7 | 62.5 | 10.2 | 37.3 | -1.1 | 29.0 | 22.5 | 10.7 | 26.4 | 11.4 |
| 6. Total current revenue | 128.6 | 55.3 | 60.3 | 42.2 | 40.1 | 31.0 | 25.8 | 25.2 | 17.2 | 22.9 | 23.3 | 18.7 | 6.3 | 6.3 |
| 7. Government consumption expenditure | 140.1 | 36.0 | 104.3 | 47.3 | 35.2 | 19.7 | 66.3 | 5.8 | 24.5 | 14.4 | 15.1 | 31.5 | -9.4 | 7.1 |
| 8. Of which compensation of employees | 88.0 | 57.3 | 106.9 | 42.4 | 53.4 | 32.2 | 24.7 | 24.7 | 25.5 | 24.5 | 22.8 | 33.2 | -4.3 | 6.5 |
| 9. Collective consumption | 149.7 | 31.9 | 102.3 | 66.1 | 19.1 | 19.5 | 90.0 | 0.7 | 23.3 | 9.6 | 17.0 | 32.0 | -6.5 | 8.2 |
| 10. Social transfers in kind | 132.2 | 39.6 | 105.9 | 31.9 | 51.9 | 19.9 | 47.3 | 11.1 | 25.7 | 18.9 | 13.5 | 31.1 | -12.0 | 6.0 |
| 11. Social transfers other than in kind | 140.1 | 62.8 | 46.6 | 36.9 | 46.4 | 23.2 | 18.1 | 29.7 | 18.7 | 18.4 | 26.3 | 39.1 | 17.0 | 6.0 |
| 12. Interest | 454.1 | 30.7 | 89.0 | 14.6 | 26.6 | -7.4 | -15.6 | 12.0 | -10.5 | -10.8 | 11.2 | 21.4 | 115.0 | 13.5 |
| 13. Subsidies | 46.7 | -19.9 | 81.6 | 66.3 | 3.1 | 63.6 | 13.0 | 34.8 | 15.0 | 42.8 | 1.7 | 10.1 | -21.9 | -10.0 |
| 14. Other current expenditure 1) | -0.3 | 2.5 | -2.5 | -0.6 | 0.1 | 0.8 | -4.2 | 2.6 | -0.7 | 0.8 | 1.5 | -0.3 | -0.1 | 0.0 |
| 15. Total current expenditure | 145.1 | 51.3 | 64.3 | 38.4 | 36.6 | 23.2 | 21.8 | 24.7 | 17.3 | 19.4 | 24.2 | 30.5 | 2.2 | 6.5 |
| 16. Gross saving 1) | -2.2 | 0.8 | -0.9 | 1.0 | 0.8 | 1.9 | 0.9 | 0.1 | 0.0 | 0.9 | -0.1 | -3.0 | 1.2 | -0.1 |
| 17. Capital transfers received | - | -50.0 | 20300.0 | 347.5 | 25.0 | -15.1 | -0.3 | 956.3 | -7.8 | -36.4 | -9.3 | 12.9 | 10.0 | 8.0 |
| 18. Total revenue | 128.6 | 55.3 | 60.4 | 42.6 | 40.0 | 30.9 | 25.7 | 26.6 | 16.8 | 22.3 | 23.1 | 18.7 | 6.3 | 6.3 |
| 19. Gross fixed capital formation | 52.1 | -0.9 | 34.5 | 208.8 | 15.6 | 58.4 | 35.8 | 7.7 | 49.4 | 58.3 | 33.4 | 15.2 | 23.4 | 13.7 |
| 20. Other capital expenditure 1) | 0.0 | 0.4 | 0.5 | -0.5 | 0.3 | -0.2 | 0.2 | 0.7 | -1.0 | 0.5 | -0.3 | 0.2 | 0.1 | 0.0 |
| 21. Total expenditure | 133.9 | 49.0 | 64.3 | 44.0 | 36.3 | 25.4 | 24.1 | 25.5 | 16.6 | 25.8 | 24.1 | 28.6 | 5.4 | 7.6 |
| 22. Tax burden | : | : | : | : | 37.9 | 26.7 | 28.1 | 23.3 | 19.2 | 22.1 | 23.5 | 19.8 | 3.7 | 5.5 |
| 23. Net lending (+) or net borrowing (-) 1) | -0.7 | 1.3 | -1.3 | -0.2 | 1.2 | 1.5 | 0.5 | 0.3 | 0.1 | -1.0 | -0.4 | -2.9 | 0.3 | -0.5 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 3.7 | 4.5 | 3.2 | 4.5 | 4.7 | 3.5 | 2.0 | 1.5 | 1.2 | 1.2 | 2.2 | 2.5 | 5.4 | 5.1 | 5.6 |
| 2. Interest payments (% of GDP) | 1.9 | 4.5 | 3.9 | 5.1 | 3.9 | 3.4 | 2.5 | 1.6 | 1.4 | 1.1 | 0.8 | 0.8 | 0.8 | 1.5 | 1.6 |
| 3. Implicit interest rate 2) | : | : | 35.3 | 39.5 | 26.5 | 20.3 | 12.3 | 8.4 | 8.3 | 6.8 | 6.2 | 7.4 | 7.3 | 12.0 | 9.6 |
| 4. Nominal GDP growth rate | 51.0 | 132.2 | 47.8 | 46.0 | 48.4 | 45.6 | 28.9 | 29.9 | 25.3 | 16.8 | 19.3 | 19.8 | 22.1 | 5.3 | 6.6 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 3.7 | 4.5 | 3.2 | 4.5 | 4.7 | 3.5 | 2.0 | 1.5 | 1.2 | 1.2 | 2.2 | 2.5 | 5.4 | 5.1 | 5.6 |
| 6. Contribution of nominal GDP growth | : | : | -5.3 | -5.9 | -7.2 | -7.7 | -5.8 | -5.7 | -4.3 | -2.7 | -2.6 | -2.0 | -2.3 | -0.7 | -1.1 |
| 7. Stock-flow adjustment 3) | : | : | 4.5 | 4.7 | 5.0 | 5.3 | 2.9 | 0.9 | 0.4 | -1.4 | -3.1 | -0.2 | -2.2 | 0.2 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 1.9 | 0.0 | -0.7 | -0.6 | 0.7 | 0.1 | -0.5 | -0.1 | -0.2 | 0.1 | 1.3 | 1.8 | 4.7 | 3.6 | 4.0 |
| 9. Snow-ball effect | : | : | -1.4 | -0.8 | -3.3 | -4.3 | -3.3 | -4.1 | -2.9 | -1.6 | -1.7 | -1.3 | -1.5 | 0.9 | 0.5 |
| 10. Stock-flow adjustment 3) | : | : | 4.5 | 4.7 | 5.0 | 5.3 | 2.9 | 0.9 | 0.4 | -1.4 | -3.1 | -0.2 | -2.2 | 0.2 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | : | 2.4 | 3.3 | 2.4 | 1.1 | -0.8 | -3.4 | -2.8 | -3.0 | -3.4 | 0.3 | 0.9 | 4.6 | 4.5 |
| 12. Level of gross debt (end of year) | : | 16.5 | 18.8 | 22.1 | 24.6 | 25.7 | 24.9 | 21.5 | 18.7 | 15.8 | 12.4 | 12.7 | 13.6 | 18.2 | 22.7 |

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)**

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 292 | 308 | 338 | 382 | 360 | 374 | 398 | 417 | 432 | 452 | 485 | 516 | 576 | 565 | 571 |
| 2. Current taxes on income and wealth | 382 | 406 | 423 | 462 | 493 | 454 | 424 | 458 | 500 | 543 | 576 | 584 | 552 | 481 | 483 |
| 3. Social contributions | 256 | 261 | 273 | 255 | 311 | 333 | 342 | 347 | 355 | 368 | 371 | 393 | 377 | 373 | 373 |
| 4. Of which actual social contributions | 246 | 251 | 263 | 244 | 298 | 319 | 326 | 329 | 337 | 349 | 352 | 373 | 355 | 352 | 352 |
| 5. Other current revenue | 173 | 163 | 172 | 167 | 166 | 165 | 170 | 177 | 182 | 199 | 205 | 231 | 251 | 241 | 242 |
| 6. Total current revenue | 1103 | 1139 | 1205 | 1266 | 1331 | 1326 | 1334 | 1399 | 1469 | 1562 | 1637 | 1724 | 1755 | 1660 | 1670 |
| 7. Government consumption expenditure | 505 | 515 | 543 | 572 | 585 | 615 | 658 | 692 | 703 | 723 | 762 | 793 | 835 | 851 | 869 |
| 8. Of which compensation of employees | 312 | 317 | 320 | 329 | 345 | 363 | 383 | 405 | 418 | 429 | 444 | 463 | 471 | 481 | 485 |
| 9. Collective consumption | 156 | 159 | 163 | 176 | 184 | 178 | 186 | 194 | 196 | 197 | 209 | 213 | 224 | 234 | 245 |
| 10. Social transfers in kind | 349 | 356 | 379 | 396 | 401 | 437 | 472 | 498 | 506 | 525 | 553 | 580 | 611 | 617 | 624 |
| 11. Social transfers other than in kind | 357 | 357 | 368 | 378 | 384 | 393 | 411 | 445 | 459 | 466 | 474 | 470 | 476 | 519 | 545 |
| 12. Interest | 98 | 99 | 95 | 83 | 78 | 66 | 69 | 51 | 42 | 45 | 47 | 54 | 53 | 45 | 43 |
| 13. Subsidies | 58 | 51 | 43 | 42 | 35 | 34 | 36 | 37 | 36 | 42 | 43 | 45 | 46 | 55 | 58 |
| 14. Other current expenditure | 83 | 80 | 90 | 97 | 105 | 115 | 114 | 123 | 133 | 139 | 146 | 149 | 161 | 158 | 160 |
| 15. Total current expenditure | 1101 | 1103 | 1139 | 1171 | 1187 | 1222 | 1288 | 1348 | 1373 | 1415 | 1473 | 1511 | 1571 | 1629 | 1674 |
| 16. Gross saving | 2 | 36 | 66 | 95 | 145 | 104 | 46 | 51 | 95 | 147 | 164 | 213 | 185 | 31 | -4 |
| 17. Capital transfers received | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 2 | 3 | 2 | 2 | 2 |
| 18. Total revenue | 1106 | 1142 | 1208 | 1270 | 1335 | 1330 | 1339 | 1403 | 1473 | 1566 | 1640 | 1726 | 1758 | 1662 | 1672 |
| 19. Gross fixed capital formation | 64 | 58 | 62 | 65 | 63 | 68 | 75 | 74 | 77 | 81 | 89 | 95 | 105 | 111 | 116 |
| 20. Other capital expenditure | 1 | 11 | -14 | 5 | 2 | 3 | 5 | 5 | 2 | 7 | 4 | 4 | 2 | 2 | 2 |
| 21. Total expenditure | 1165 | 1172 | 1187 | 1241 | 1251 | 1293 | 1368 | 1427 | 1453 | 1504 | 1566 | 1609 | 1678 | 1743 | 1793 |
| 22. Tax burden | 933 | 981 | 1037 | 1101 | 1166 | 1161 | 1160 | 1216 | 1279 | 1354 | 1422 | 1479 | 1490 | 1400 | 1408 |
| 23. Net lending (+) or net borrowing (-) | -59 | -30 | 22 | 28 | 84 | 38 | -29 | -23 | 21 | 62 | 74 | 117 | 80 | -81 | -121 |

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

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 15.8 | 16.0 | 16.8 | 18.0 | 16.0 | 16.1 | 16.4 | 16.6 | 16.4 | 16.5 | 16.7 | 16.8 | 18.2 | 18.3 | 18.3 |
| 2. Current taxes on income and wealth | 20.6 | 21.1 | 21.0 | 21.7 | 21.9 | 19.5 | 17.5 | 18.2 | 19.0 | 19.9 | 19.9 | 19.1 | 17.5 | 15.6 | 15.4 |
| 3. Social contributions | 13.8 | 13.6 | 13.6 | 12.0 | 13.8 | 14.3 | 14.1 | 13.8 | 13.5 | 13.4 | 12.8 | 12.8 | 11.9 | 12.1 | 11.9 |
| 4. Of which actual social contributions | 13.3 | 13.0 | 13.0 | 11.5 | 13.2 | 13.7 | 13.5 | 13.1 | 12.8 | 12.8 | 12.1 | 12.2 | 11.3 | 11.4 | 11.2 |
| 5. Other current revenue | 9.3 | 8.4 | 8.5 | 7.9 | 7.4 | 7.1 | 7.0 | 7.0 | 6.9 | 7.3 | 7.1 | 7.5 | 7.9 | 7.8 | 7.7 |
| 6. Total current revenue | 59.6 | 59.1 | 59.9 | 59.6 | 59.2 | 57.0 | 55.1 | 55.6 | 56.0 | 57.1 | 56.4 | 56.3 | 55.6 | 53.9 | 53.3 |
| 7. Government consumption expenditure | 27.3 | 26.7 | 27.0 | 26.9 | 26.0 | 26.4 | 27.2 | 27.5 | 26.8 | 26.4 | 26.3 | 25.9 | 26.4 | 27.6 | 27.8 |
| 8. Of which compensation of employees | 16.8 | 16.4 | 15.9 | 15.5 | 15.3 | 15.6 | 15.8 | 16.1 | 15.9 | 15.7 | 15.3 | 15.1 | 14.9 | 15.6 | 15.5 |
| 9. Collective consumption | 8.4 | 8.3 | 8.1 | 8.3 | 8.2 | 7.6 | 7.7 | 7.7 | 7.5 | 7.2 | 7.2 | 7.0 | 7.1 | 7.6 | 7.8 |
| 10. Social transfers in kind | 18.9 | 18.5 | 18.8 | 18.7 | 17.8 | 18.8 | 19.5 | 19.8 | 19.3 | 19.2 | 19.1 | 18.9 | 19.3 | 20.0 | 19.9 |
| 11. Social transfers other than in kind | 19.3 | 18.5 | 18.3 | 17.8 | 17.1 | 16.9 | 17.0 | 17.7 | 17.5 | 17.0 | 16.3 | 15.3 | 15.1 | 16.8 | 17.4 |
| 12. Interest | 5.3 | 5.1 | 4.7 | 3.9 | 3.5 | 2.8 | 2.8 | 2.0 | 1.6 | 1.6 | 1.6 | 1.8 | 1.7 | 1.5 | 1.4 |
| 13. Subsidies | 3.2 | 2.6 | 2.1 | 2.0 | 1.5 | 1.4 | 1.5 | 1.5 | 1.4 | 1.5 | 1.5 | 1.5 | 1.4 | 1.8 | 1.8 |
| 14. Other current expenditure | 4.5 | 4.2 | 4.5 | 4.6 | 4.7 | 4.9 | 4.7 | 4.9 | 5.1 | 5.1 | 5.0 | 4.9 | 5.1 | 5.1 | 5.1 |
| 15. Total current expenditure | 59.4 | 57.2 | 56.6 | 55.1 | 52.7 | 52.5 | 53.2 | 53.6 | 52.3 | 51.7 | 50.8 | 49.3 | 49.7 | 52.9 | 53.5 |
| 16. Gross saving | 0.1 | 1.9 | 3.3 | 4.5 | 6.4 | 4.5 | 1.9 | 2.0 | 3.6 | 5.4 | 5.7 | 7.0 | 5.9 | 1.0 | -0.1 |
| 17. Capital transfers received | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 18. Total revenue | 59.7 | 59.3 | 60.1 | 59.8 | 59.3 | 57.2 | 55.3 | 55.8 | 56.1 | 57.2 | 56.5 | 56.3 | 55.7 | 54.0 | 53.4 |
| 19. Gross fixed capital formation | 3.4 | 3.0 | 3.1 | 3.1 | 2.8 | 2.9 | 3.1 | 2.9 | 2.9 | 3.0 | 3.1 | 3.1 | 3.3 | 3.6 | 3.7 |
| 20. Other capital expenditure | 0.0 | 0.6 | -0.7 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 21. Total expenditure | 62.9 | 60.8 | 59.0 | 58.4 | 55.6 | 55.6 | 56.5 | 56.7 | 55.3 | 55.0 | 54.0 | 52.5 | 53.1 | 56.6 | 57.3 |
| 22. Tax burden | 50.4 | 50.9 | 51.5 | 51.8 | 51.8 | 49.9 | 47.9 | 48.3 | 48.7 | 49.5 | 49.0 | 48.3 | 47.2 | 45.4 | 45.0 |
| 23. Net lending (+) or net borrowing (-) | -3.2 | -1.5 | 1.1 | 1.3 | 3.7 | 1.6 | -1.2 | -0.9 | 0.8 | 2.3 | 2.5 | 3.8 | 2.5 | -2.6 | -3.9 |

Table 28C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|------|-------|-------|-------|-------|------|-------|-------|------|
| 1. Taxes on production and imports | 5.8 | 5.4 | 9.6 | 13.2 | -5.7 | 3.9 | 6.4 | 4.7 | 3.5 | 4.8 | 7.2 | 6.3 | 11.8 | -2.0 | 1.2 |
| 2. Current taxes on income and wealth | 7.5 | 6.4 | 4.0 | 9.2 | 6.9 | -8.1 | -6.5 | 8.0 | 9.1 | 8.7 | 6.1 | 1.3 | -5.6 | -12.7 | 0.3 |
| 3. Social contributions | 10.4 | 2.0 | 4.4 | -6.5 | 22.0 | 7.0 | 2.5 | 1.6 | 2.2 | 3.7 | 0.9 | 6.0 | -4.2 | -1.0 | 0.0 |
| 4. Of which actual social contributions | 10.7 | 2.3 | 4.5 | -7.2 | 22.2 | 7.3 | 2.0 | 1.1 | 2.3 | 3.5 | 0.8 | 6.1 | -4.8 | -1.0 | 0.0 |
| 5. Other current revenue | -3.2 | -5.8 | 5.4 | -2.4 | -0.7 | -0.8 | 3.1 | 3.9 | 3.2 | 9.0 | 3.1 | 12.5 | 8.7 | -4.0 | 0.7 |
| 6. Total current revenue | 5.9 | 3.2 | 5.8 | 5.1 | 5.1 | -0.4 | 0.6 | 4.9 | 5.0 | 6.4 | 4.8 | 5.3 | 1.8 | -5.4 | 0.6 |
| 7. Government consumption expenditure | 4.9 | 2.0 | 5.3 | 5.4 | 2.4 | 5.1 | 7.0 | 5.1 | 1.6 | 2.9 | 5.5 | 4.0 | 5.3 | 2.0 | 2.1 |
| 8. Of which compensation of employees | 5.3 | 1.6 | 0.9 | 3.0 | 4.8 | 5.3 | 5.3 | 6.0 | 3.1 | 2.5 | 3.5 | 4.3 | 1.8 | 2.1 | 0.9 |
| 9. Collective consumption | 5.1 | 2.2 | 2.7 | 7.4 | 4.7 | -3.4 | 4.7 | 4.3 | 1.2 | 0.6 | 6.1 | 1.7 | 5.0 | 4.8 | 4.8 |
| 10. Social transfers in kind | 4.8 | 2.0 | 6.4 | 4.5 | 1.3 | 9.0 | 7.9 | 5.5 | 1.7 | 3.7 | 5.3 | 4.8 | 5.4 | 1.0 | 1.1 |
| 11. Social transfers other than in kind | -2.2 | 0.2 | 3.1 | 2.5 | 1.6 | 2.5 | 4.4 | 8.3 | 3.2 | 1.6 | 1.6 | -0.9 | 1.3 | 9.0 | 5.0 |
| 12. Interest | 0.2 | 1.3 | -4.3 | -13.0 | -5.0 | -16.1 | 4.8 | -26.2 | -16.7 | 6.1 | 5.0 | 14.6 | -2.1 | -15.0 | -5.0 |
| 13. Subsidies | -11.2 | -12.6 | -16.1 | -2.5 | -16.7 | -3.4 | 7.3 | 3.9 | -3.3 | 16.3 | 2.3 | 4.3 | 1.7 | 21.2 | 3.8 |
| 14. Other current expenditure 1) | -0.5 | -0.3 | 0.3 | 0.1 | 0.1 | 0.3 | -0.2 | 0.2 | 0.2 | 0.0 | 0.0 | -0.2 | 0.2 | 0.0 | 0.0 |
| 15. Total current expenditure | 0.1 | 0.2 | 3.3 | 2.8 | 1.3 | 3.0 | 5.4 | 4.6 | 1.9 | 3.0 | 4.1 | 2.5 | 4.0 | 3.7 | 2.8 |
| 16. Gross saving 1) | 3.3 | 1.7 | 1.4 | 1.2 | 1.9 | -2.0 | -2.6 | 0.1 | 1.6 | 1.7 | 0.3 | 1.3 | -1.1 | -4.8 | -1.1 |
| 17. Capital transfers received | -21.2 | 29.3 | 3.1 | -4.7 | 13.3 | 6.6 | 15.6 | -10.8 | 6.0 | -29.2 | -31.8 | 12.6 | -17.1 | 0.0 | 0.0 |
| 18. Total revenue | 5.8 | 3.3 | 5.8 | 5.1 | 5.2 | -0.4 | 0.7 | 4.8 | 5.0 | 6.3 | 4.7 | 5.3 | 1.8 | -5.4 | 0.6 |
| 19. Gross fixed capital formation | -8.6 | -8.9 | 6.1 | 6.4 | -4.4 | 8.2 | 10.4 | -1.1 | 4.2 | 5.6 | 8.9 | 6.9 | 10.9 | 6.1 | 4.5 |
| 20. Other capital expenditure 1) | -0.5 | 0.5 | -1.3 | 0.9 | -0.2 | 0.0 | 0.1 | 0.0 | -0.1 | 0.2 | -0.1 | 0.0 | -0.1 | 0.0 | 0.0 |
| 21. Total expenditure | -1.2 | 0.5 | 1.3 | 4.6 | 0.8 | 3.3 | 5.8 | 4.3 | 1.8 | 3.5 | 4.1 | 2.8 | 4.3 | 3.9 | 2.9 |
| 22. Tax burden | 7.5 | 5.1 | 5.8 | 6.1 | 5.9 | -0.4 | -0.1 | 4.8 | 5.2 | 5.9 | 5.0 | 4.0 | 0.7 | -5.7 | 0.6 |
| 23. Net lending (+) or net borrowing (-) 1) | 4.2 | 1.7 | 2.6 | 0.3 | 2.4 | -2.1 | -2.8 | 0.3 | 1.7 | 1.5 | 0.3 | 1.3 | -1.3 | -5.1 | -1.2 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 3.2 | 1.5 | -1.1 | -1.3 | -3.7 | -1.6 | 1.2 | 0.9 | -0.8 | -2.3 | -2.5 | -3.8 | -2.5 | 2.6 | 3.9 |
| 2. Interest payments (% of GDP) | 5.3 | 5.1 | 4.7 | 3.9 | 3.5 | 2.8 | 2.8 | 2.0 | 1.6 | 1.6 | 1.6 | 1.8 | 1.7 | 1.5 | 1.4 |
| 3. Implicit interest rate 2) | 7.5 | 7.4 | 7.1 | 5.9 | 5.7 | 5.5 | 5.4 | 4.0 | 3.2 | 3.3 | 3.4 | 4.1 | 4.3 | 3.8 | 3.2 |
| 4. Nominal GDP growth rate | 2.3 | 4.0 | 4.4 | 5.6 | 5.9 | 3.4 | 4.1 | 3.9 | 4.4 | 4.2 | 6.1 | 5.6 | 3.1 | -2.5 | 1.7 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 3.2 | 1.5 | -1.1 | -1.3 | -3.7 | -1.6 | 1.2 | 0.9 | -0.8 | -2.3 | -2.5 | -3.8 | -2.5 | 2.6 | 3.9 |
| 6. Contribution of nominal GDP growth | -1.6 | -2.8 | -2.9 | -3.6 | -3.6 | -1.8 | -2.1 | -2.0 | -2.2 | -2.1 | -2.9 | -2.4 | -1.2 | 1.0 | -0.7 |
| 7. Stock-flow adjustment 3) | -1.6 | -1.6 | 3.9 | 0.7 | -3.8 | 4.2 | -0.9 | 0.7 | 1.9 | 4.1 | 0.3 | 0.9 | 1.2 | 2.4 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -2.1 | -3.6 | -5.8 | -5.2 | -7.2 | -4.4 | -1.7 | -1.1 | -2.4 | -3.9 | -4.2 | -5.6 | -4.2 | 1.2 | 2.5 |
| 9. Snow-ball effect | 3.6 | 2.3 | 1.8 | 0.2 | -0.1 | 1.1 | 0.7 | 0.0 | -0.6 | -0.4 | -1.3 | -0.7 | 0.5 | 2.4 | 0.6 |
| 10. Stock-flow adjustment 3) | -1.6 | -1.6 | 3.9 | 0.7 | -3.8 | 4.2 | -0.9 | 0.7 | 1.9 | 4.1 | 0.3 | 0.9 | 1.2 | 2.4 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 0.0 | -2.9 | -0.1 | -4.3 | -11.2 | 0.9 | -1.8 | -0.3 | -1.0 | -0.2 | -5.2 | -5.4 | -2.5 | 6.0 | 3.1 |
| 12. Level of gross debt (end of year) | 72.1 | 69.2 | 69.1 | 64.8 | 53.6 | 54.4 | 52.6 | 52.3 | 51.2 | 51.0 | 45.9 | 40.5 | 38.0 | 44.0 | 47.2 |

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 29A

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

United Kingdom

(Mrd GBP)

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|
| 1. Taxes on production and imports | 30.4 | 46.2 | 66.4 | 91.2 | 129.3 | 132.2 | 138.8 | 146.2 | 154.8 | 158.0 | 167.0 | 175.5 | 171.9 | 156.7 | 164.3 |
| 2. Current taxes on income and wealth | 36.5 | 60.9 | 95.0 | 109.7 | 160.5 | 169.5 | 166.5 | 170.3 | 182.1 | 201.9 | 223.7 | 232.9 | 240.2 | 209.5 | 208.1 |
| 3. Social contributions | 17.5 | 29.7 | 41.7 | 54.0 | 74.0 | 78.4 | 80.0 | 89.1 | 97.6 | 104.9 | 110.6 | 115.3 | 122.1 | 118.0 | 117.9 |
| 4. Of which actual social contributions | 15.6 | 26.7 | 37.7 | 48.5 | 66.2 | 70.1 | 71.1 | 82.3 | 91.3 | 97.5 | 103.3 | 107.3 | 114.2 | 113.0 | 112.9 |
| 5. Other current revenue | : | : | 19.4 | 21.8 | 27.4 | 31.9 | 30.8 | 31.7 | 35.8 | 40.4 | 42.2 | 49.4 | 51.7 | 53.0 | 54.8 |
| 6. Total current revenue | : | : | 222.4 | 276.7 | 391.3 | 412.0 | 416.1 | 437.3 | 470.3 | 505.2 | 543.5 | 573.1 | 585.8 | 537.2 | 545.0 |
| 7. Government consumption expenditure | 49.7 | 74.2 | 111.1 | 141.8 | 180.4 | 193.7 | 212.2 | 232.2 | 251.4 | 267.9 | 284.9 | 294.5 | 313.2 | 331.0 | 350.1 |
| 8. Of which compensation of employees | 29.9 | 43.6 | 64.7 | 77.7 | 94.8 | 102.9 | 110.7 | 121.5 | 131.8 | 140.0 | 146.7 | 153.4 | 160.0 | 165.5 | 171.3 |
| 9. Collective consumption | 24.0 | 35.6 | 49.3 | 59.5 | 71.6 | 75.7 | 81.1 | 88.2 | 100.6 | 108.0 | 111.8 | 111.7 | 120.0 | 128.3 | 135.7 |
| 10. Social transfers in kind | 25.7 | 38.6 | 61.8 | 82.3 | 108.8 | 118.0 | 131.1 | 144.0 | 150.8 | 159.9 | 173.1 | 182.8 | 193.3 | 202.7 | 214.4 |
| 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 | 178.4 | 190.1 | 206.3 | 216.3 |
| 12. Interest | 11.4 | 18.4 | 20.9 | 26.2 | 26.7 | 23.9 | 21.2 | 22.4 | 23.4 | 26.5 | 26.9 | 30.8 | 33.7 | 30.4 | 42.2 |
| 13. Subsidies | 5.0 | 6.1 | 3.9 | 4.5 | 4.3 | 4.5 | 5.7 | 6.7 | 6.5 | 7.6 | 9.1 | 9.2 | 9.4 | 9.9 | 9.6 |
| 14. Other current expenditure | : | : | 7.1 | 15.8 | 30.4 | 33.8 | 40.1 | 43.4 | 49.1 | 56.2 | 58.1 | 64.3 | 66.0 | 70.4 | 74.2 |
| 15. Total current expenditure | : | : | 210.0 | 298.6 | 364.7 | 387.6 | 417.3 | 450.7 | 484.8 | 519.5 | 546.1 | 577.1 | 612.5 | 650.2 | 694.5 |
| 16. Gross saving | 0.7 | 0.4 | 12.4 | -21.9 | 26.6 | 24.4 | -1.2 | -13.4 | -14.5 | -14.3 | -2.6 | -4.0 | -26.6 | -113.0 | -149.5 |
| 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 | 5.2 | 23.4 | 7.8 | 4.8 |
| 18. Total revenue | 97.9 | 156.0 | 224.1 | 278.5 | 394.0 | 415.3 | 419.7 | 441.0 | 474.2 | 510.3 | 548.4 | 578.4 | 609.2 | 545.0 | 549.8 |
| 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 | 25.5 | 33.4 | 37.7 | 38.4 |
| 20. Other capital expenditure | 2.7 | 3.5 | 11.2 | 8.7 | -17.2 | 7.6 | 7.8 | 11.0 | 9.6 | 24.9 | 14.1 | 13.4 | 42.3 | 18.6 | 12.7 |
| 21. Total expenditure | 111.1 | 176.1 | 234.4 | 321.9 | 359.0 | 409.9 | 440.8 | 479.2 | 515.0 | 552.8 | 583.9 | 616.1 | 688.2 | 706.5 | 745.6 |
| 22. Tax burden | 88.3 | 138.2 | 208.3 | 260.9 | 364.1 | 379.1 | 383.0 | 405.6 | 435.0 | 464.8 | 501.9 | 524.3 | 548.0 | 485.4 | 491.6 |
| 23. Net lending (+) or net borrowing (-) | -7.5 | -10.1 | -10.3 | -43.4 | 34.9 | 5.4 | -21.2 | -38.1 | -40.8 | -42.5 | -35.5 | -37.7 | -79.0 | -161.5 | -195.9 |

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

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

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|-------|
| 1. Taxes on production and imports | 13.0 | 12.8 | 11.6 | 12.4 | 13.2 | 12.9 | 12.9 | 12.8 | 12.9 | 12.6 | 12.6 | 12.5 | 11.9 | 11.2 | 11.6 |
| 2. Current taxes on income and wealth | 15.6 | 16.8 | 16.7 | 15.0 | 16.4 | 16.6 | 15.5 | 14.9 | 15.2 | 16.1 | 16.9 | 16.6 | 16.6 | 15.0 | 14.6 |
| 3. Social contributions | 7.5 | 8.2 | 7.3 | 7.4 | 7.6 | 7.7 | 7.4 | 7.8 | 8.1 | 8.4 | 8.4 | 8.2 | 8.5 | 8.4 | 8.3 |
| 4. Of which actual social contributions | 6.7 | 7.4 | 6.6 | 6.6 | 6.8 | 6.9 | 6.6 | 7.2 | 7.6 | 7.8 | 7.8 | 7.7 | 7.9 | 8.1 | 7.9 |
| 5. Other current revenue | : | : | 3.4 | 3.0 | 2.8 | 3.1 | 2.9 | 2.8 | 3.0 | 3.2 | 3.2 | 3.5 | 3.6 | 3.8 | 3.9 |
| 6. Total current revenue | : | : | 39.0 | 37.7 | 40.1 | 40.3 | 38.7 | 38.4 | 39.2 | 40.3 | 41.1 | 40.9 | 40.6 | 38.4 | 38.3 |
| 7. Government consumption expenditure | 21.3 | 20.5 | 19.5 | 19.3 | 18.5 | 19.0 | 19.7 | 20.4 | 20.9 | 21.4 | 21.6 | 21.0 | 21.7 | 23.7 | 24.6 |
| 8. Of which compensation of employees | 12.8 | 12.0 | 11.3 | 10.6 | 9.7 | 10.1 | 10.3 | 10.7 | 11.0 | 11.2 | 11.1 | 11.0 | 11.1 | 11.8 | 12.0 |
| 9. Collective consumption | 10.3 | 9.9 | 8.6 | 8.1 | 7.3 | 7.4 | 7.5 | 7.7 | 8.4 | 8.6 | 8.5 | 8.0 | 8.3 | 9.2 | 9.5 |
| 10. Social transfers in kind | 11.0 | 10.7 | 10.8 | 11.2 | 11.1 | 11.6 | 12.2 | 12.6 | 12.6 | 12.8 | 13.1 | 13.1 | 13.4 | 14.5 | 15.1 |
| 11. Social transfers other than in kind | 11.8 | 13.9 | 11.7 | 15.0 | 12.6 | 12.9 | 12.8 | 12.8 | 12.9 | 12.9 | 12.6 | 12.7 | 13.2 | 14.7 | 15.2 |
| 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 | 2.3 | 2.2 | 3.0 |
| 13. Subsidies | 2.2 | 1.7 | 0.7 | 0.6 | 0.4 | 0.4 | 0.5 | 0.6 | 0.5 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| 14. Other current expenditure | : | : | 1.3 | 2.2 | 3.1 | 3.3 | 3.7 | 3.8 | 4.1 | 4.5 | 4.4 | 4.6 | 4.6 | 5.0 | 5.2 |
| 15. Total current expenditure | : | : | 36.8 | 40.7 | 37.3 | 37.9 | 38.8 | 39.5 | 40.4 | 41.5 | 41.3 | 41.2 | 42.4 | 46.5 | 48.9 |
| 16. Gross saving | 0.3 | 0.1 | 2.2 | -3.0 | 2.7 | 2.4 | -0.1 | -1.2 | -1.2 | -1.1 | -0.2 | -0.3 | -1.8 | -8.1 | -10.5 |
| 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 | 1.6 | 0.6 | 0.3 |
| 18. Total revenue | 42.0 | 43.1 | 39.3 | 38.0 | 40.3 | 40.6 | 39.0 | 38.7 | 39.5 | 40.7 | 41.5 | 41.3 | 42.2 | 38.9 | 38.7 |
| 19. Gross fixed capital formation | 2.6 | 2.2 | 2.3 | 2.0 | 1.2 | 1.4 | 1.5 | 1.5 | 1.7 | 0.7 | 1.8 | 1.8 | 2.3 | 2.7 | 2.7 |
| 20. Other capital expenditure | 1.2 | 1.0 | 2.0 | 1.2 | -1.8 | 0.7 | 0.7 | 1.0 | 0.8 | 2.0 | 1.1 | 1.0 | 2.9 | 1.3 | 0.9 |
| 21. Total expenditure | 47.6 | 48.7 | 41.1 | 43.9 | 36.8 | 40.1 | 41.0 | 42.0 | 42.9 | 44.1 | 44.2 | 44.0 | 47.7 | 50.5 | 52.4 |
| 22. Tax burden | 37.9 | 38.2 | 36.5 | 35.6 | 37.3 | 37.1 | 35.6 | 35.6 | 36.2 | 37.1 | 38.0 | 37.4 | 38.0 | 34.7 | 34.6 |
| 23. Net lending (+) or net borrowing (-) | -3.2 | -2.8 | -1.8 | -5.9 | 3.6 | 0.5 | -2.0 | -3.3 | -3.4 | -3.4 | -2.7 | -2.7 | -5.5 | -11.5 | -13.8 |

Table 29C

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

| | 1980 | 1985 | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|-------|------|------|-------|-------|------|------|-------|-------|------|-------|-------|-------|
| 1. Taxes on production and imports | 28.9 | 4.8 | 2.9 | 5.3 | 5.7 | 2.2 | 5.1 | 5.3 | 5.9 | 2.1 | 5.7 | 5.1 | -2.1 | -8.8 | 4.8 |
| 2. Current taxes on income and wealth | 23.5 | 10.6 | 11.8 | 10.7 | 7.6 | 5.6 | -1.7 | 2.3 | 6.9 | 10.9 | 10.8 | 4.1 | 3.1 | -12.8 | -0.6 |
| 3. Social contributions | 22.3 | 7.6 | 4.2 | 4.6 | 6.9 | 5.9 | 2.0 | 11.5 | 9.5 | 7.5 | 5.4 | 4.2 | 5.9 | -3.3 | -0.1 |
| 4. Of which actual social contributions | 21.6 | 8.1 | 3.2 | 5.5 | 6.7 | 5.9 | 1.4 | 15.8 | 11.0 | 6.8 | 5.9 | 3.9 | 6.4 | -1.0 | -0.1 |
| 5. Other current revenue | : | : | -9.6 | 3.0 | 3.3 | 16.4 | -3.6 | 2.9 | 13.1 | 12.8 | 4.5 | 17.0 | 4.7 | 2.6 | 3.3 |
| 6. Total current revenue | : | : | 5.5 | 7.0 | 6.5 | 5.3 | 1.0 | 5.1 | 7.5 | 7.4 | 7.6 | 5.5 | 2.2 | -8.3 | 1.5 |
| 7. Government consumption expenditure | 25.7 | 5.5 | 11.3 | 3.9 | 7.2 | 7.4 | 9.5 | 9.4 | 8.3 | 6.6 | 6.4 | 3.3 | 6.4 | 5.7 | 5.8 |
| 8. Of which compensation of employees | 26.1 | 5.2 | 10.0 | 3.1 | 6.3 | 8.6 | 7.5 | 9.7 | 8.5 | 6.1 | 4.8 | 4.5 | 4.3 | 3.5 | 3.5 |
| 9. Collective consumption | 25.3 | 6.4 | 10.9 | 3.5 | 8.4 | 5.7 | 7.1 | 8.7 | 14.1 | 7.3 | 3.6 | -0.1 | 7.4 | 7.0 | 5.8 |
| 10. Social transfers in kind | 26.1 | 4.7 | 11.6 | 4.2 | 6.4 | 8.5 | 11.1 | 9.9 | 4.7 | 6.1 | 8.3 | 5.6 | 5.7 | 4.9 | 5.7 |
| 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 | 6.8 | 6.6 | 8.5 | 4.8 |
| 12. Interest | 25.0 | 9.0 | -0.3 | 14.9 | 1.5 | -10.6 | -11.1 | 5.7 | 4.2 | 13.2 | 1.6 | 14.6 | 9.3 | -9.6 | 38.7 |
| 13. Subsidies | 19.1 | -0.3 | -12.0 | -6.6 | 6.8 | 6.5 | 24.8 | 17.5 | -2.1 | 15.8 | 20.2 | 1.3 | 2.2 | 5.1 | -3.0 |
| 14. Other current expenditure 1) | : | : | -0.1 | 0.0 | 0.3 | 0.2 | 0.4 | 0.1 | 0.3 | 0.4 | -0.1 | 0.2 | 0.0 | 0.5 | 0.2 |
| 15. Total current expenditure | : | : | 8.6 | 4.6 | 6.0 | 6.3 | 7.7 | 8.0 | 7.6 | 7.2 | 5.1 | 5.7 | 6.1 | 6.2 | 6.8 |
| 16. Gross saving 1) | 0.2 | 0.4 | -1.1 | 0.9 | 0.2 | -0.3 | -2.5 | -1.1 | 0.0 | 0.1 | 0.9 | -0.1 | -1.6 | -6.2 | -2.4 |
| 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 | 6.4 | 345.9 | -66.7 | -39.1 |
| 18. Total revenue | 24.9 | 7.7 | 5.5 | 7.0 | 6.6 | 5.4 | 1.0 | 5.1 | 7.5 | 7.6 | 7.5 | 5.5 | 5.3 | -10.5 | 0.9 |
| 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 | 7.5 | 31.0 | 12.8 | 1.9 |
| 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 | 2.0 | -1.6 | -0.4 |
| 21. Total expenditure | 23.5 | 6.2 | 12.5 | 4.6 | -0.5 | 14.2 | 7.6 | 8.7 | 7.5 | 7.3 | 5.6 | 5.5 | 11.7 | 2.7 | 5.5 |
| 22. Tax burden | 22.5 | 8.1 | 8.1 | 8.5 | 6.6 | 4.1 | 1.0 | 5.9 | 7.2 | 6.9 | 8.0 | 4.5 | 4.5 | -11.3 | 1.3 |
| 23. Net lending (+) or net borrowing (-) 1) | 0.3 | 0.8 | -2.6 | 0.9 | 2.6 | -3.0 | -2.5 | -1.4 | -0.1 | 0.0 | 0.7 | 0.0 | -2.8 | -6.1 | -2.2 |

1) Changes in GDP ratios.

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

| | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 1.8 | 5.9 | 0.1 | -0.9 | -3.6 | -0.5 | 2.0 | 3.3 | 3.4 | 3.4 | 2.7 | 2.7 | 5.5 | 11.5 | 13.8 |
| 2. Interest payments (% of GDP) | 3.7 | 3.6 | 3.5 | 2.8 | 2.7 | 2.3 | 2.0 | 2.0 | 1.9 | 2.1 | 2.0 | 2.2 | 2.3 | 2.2 | 3.0 |
| 3. Implicit interest rate 2) | : | 7.9 | 7.4 | 6.4 | 6.6 | 6.0 | 5.5 | 5.6 | 5.3 | 5.4 | 5.1 | 5.4 | 5.4 | 4.1 | 4.4 |
| 4. Nominal GDP growth rate | 8.6 | 5.8 | 5.9 | 5.6 | 5.1 | 4.6 | 5.3 | 6.0 | 5.3 | 4.3 | 5.5 | 6.0 | 3.0 | -3.0 | 1.6 |

(% of GDP)

Budgetary constraint based on the deficit

| | | | | | | | | | | | | | | | |
|---------------------------------------|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 5. Deficit (net borrowing) 1) | 1.8 | 5.9 | 0.1 | -0.9 | -3.6 | -0.5 | 2.0 | 3.3 | 3.4 | 3.4 | 2.7 | 2.7 | 5.5 | 11.5 | 13.8 |
| 6. Contribution of nominal GDP growth | : | -2.6 | -2.8 | -2.5 | -2.1 | -1.8 | -1.9 | -2.1 | -2.0 | -1.7 | -2.2 | -2.4 | -1.3 | 1.6 | -1.1 |
| 7. Stock-flow adjustment 3) | : | -0.2 | -0.4 | 0.4 | 3.1 | -0.9 | -0.4 | 0.0 | 0.5 | -0.1 | 0.6 | 0.5 | 3.7 | 3.3 | 0.6 |

Budgetary constraint based on the primary deficit

| | | | | | | | | | | | | | | | |
|------------------------------|------|------|------|------|------|------|------|------|-----|------|------|------|-----|-----|------|
| 8. Primary deficit 4) | -1.9 | 2.3 | -3.4 | -3.8 | -6.3 | -2.9 | 0.0 | 1.4 | 1.5 | 1.3 | 0.7 | 0.5 | 3.1 | 9.4 | 10.8 |
| 9. Snow-ball effect | : | 1.0 | 0.7 | 0.3 | 0.6 | 0.5 | 0.1 | -0.1 | 0.0 | 0.4 | -0.2 | -0.2 | 1.0 | 3.8 | 1.9 |
| 10. Stock-flow adjustment 3) | : | -0.2 | -0.4 | 0.4 | 3.1 | -0.9 | -0.4 | 0.0 | 0.5 | -0.1 | 0.6 | 0.5 | 3.7 | 3.3 | 0.6 |

(% of GDP)

| | | | | | | | | | | | | | | | |
|---------------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 11. Change in gross debt 5) | : | 3.0 | -3.1 | -3.0 | -2.7 | -3.3 | -0.3 | 1.2 | 1.9 | 1.6 | 1.1 | 0.8 | 7.8 | 16.4 | 13.3 |
| 12. Level of gross debt (end of year) | 33.3 | 50.8 | 46.7 | 43.7 | 41.0 | 37.7 | 37.5 | 38.7 | 40.6 | 42.3 | 43.4 | 44.2 | 52.0 | 68.4 | 81.7 |

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 30A

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

EU-27

(Mrd EUR)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | : | : | 1091 | 1174 | 1234 | 1258 | 1313 | 1338 | 1415 | 1483 | 1583 | 1669 | 1632 | 1541 | 1572 |
| 2. Current taxes on income and wealth | : | : | 1081 | 1159 | 1260 | 1273 | 1265 | 1249 | 1309 | 1402 | 1541 | 1655 | 1634 | 1464 | 1451 |
| 3. Social contributions | : | : | 1160 | 1215 | 1283 | 1327 | 1371 | 1415 | 1469 | 1526 | 1597 | 1670 | 1716 | 1659 | 1670 |
| 4. Of which actual social contributions | : | : | 1076 | 1128 | 1192 | 1233 | 1272 | 1316 | 1368 | 1420 | 1490 | 1558 | 1600 | 1548 | 1557 |
| 5. Other current revenue | : | : | : | 348 | 364 | 396 | 397 | 390 | 408 | 433 | 463 | 495 | 511 | 496 | 500 |
| 6. Total current revenue | : | : | : | 3896 | 4142 | 4253 | 4346 | 4392 | 4600 | 4845 | 5183 | 5489 | 5493 | 5160 | 5192 |
| 7. Government consumption expenditure | : | : | 1609 | 1702 | 1820 | 1910 | 2028 | 2098 | 2196 | 2301 | 2414 | 2514 | 2590 | 2604 | 2699 |
| 8. Of which compensation of employees | : | : | 870 | 912 | 966 | 1009 | 1061 | 1093 | 1141 | 1189 | 1234 | 1282 | 1310 | 1307 | 1344 |
| 9. Collective consumption | : | : | 655 | 695 | 742 | 769 | 809 | 833 | 879 | 912 | 946 | 979 | 1013 | 1020 | 1054 |
| 10. Social transfers in kind | : | : | 954 | 1007 | 1078 | 1141 | 1219 | 1265 | 1317 | 1389 | 1467 | 1535 | 1577 | 1584 | 1644 |
| 11. Social transfers other than in kind | : | : | 1316 | 1367 | 1425 | 1486 | 1570 | 1617 | 1681 | 1740 | 1798 | 1864 | 1920 | 2004 | 2083 |
| 12. Interest | : | : | 355 | 326 | 334 | 332 | 312 | 302 | 297 | 300 | 307 | 334 | 343 | 334 | 367 |
| 13. Subsidies | : | : | 114 | 118 | 119 | 122 | 126 | 127 | 125 | 127 | 133 | 142 | 144 | 150 | 149 |
| 14. Other current expenditure | : | : | 186 | 204 | 222 | 231 | 248 | 260 | 280 | 305 | 317 | 334 | 340 | 331 | 334 |
| 15. Total current expenditure | : | : | 3580 | 3716 | 3919 | 4081 | 4285 | 4403 | 4580 | 4773 | 4970 | 5188 | 5337 | 5425 | 5634 |
| 16. Gross saving | : | : | 92 | 180 | 222 | 172 | 61 | -12 | 20 | 71 | 214 | 301 | 156 | -265 | -442 |
| 17. Capital transfers received | : | : | 35 | 38 | 39 | 36 | 43 | 70 | 62 | 65 | 55 | 54 | 69 | 59 | 58 |
| 18. Total revenue | : | : | : | 3934 | 4180 | 4289 | 4389 | 4462 | 4661 | 4910 | 5239 | 5543 | 5562 | 5219 | 5250 |
| 19. Gross fixed capital formation | : | : | 187 | 199 | 209 | 226 | 229 | 243 | 253 | 249 | 290 | 315 | 332 | 355 | 356 |
| 20. Other capital expenditure | : | : | 93 | 101 | -5 | 118 | 122 | 127 | 132 | 157 | 143 | 145 | 181 | 146 | 137 |
| 21. Total expenditure | : | : | : | 4016 | 4124 | 4425 | 4636 | 4774 | 4965 | 5180 | 5402 | 5648 | 5850 | 5927 | 6128 |
| 22. Tax burden | : | : | : | : | 3752 | 3823 | 3903 | 3970 | 4148 | 4362 | 4669 | 4938 | 4937 | 4608 | 4641 |
| 23. Net lending (+) or net borrowing (-) | : | : | -153 | -82 | 57 | -135 | -248 | -312 | -304 | -271 | -164 | -104 | -288 | -708 | -878 |

Table 30B

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

EU-27

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | : | : | 13.4 | 13.7 | 13.4 | 13.1 | 13.2 | 13.2 | 13.3 | 13.4 | 13.6 | 13.5 | 13.0 | 13.0 | 13.1 |
| 2. Current taxes on income and wealth | : | : | 13.3 | 13.5 | 13.7 | 13.3 | 12.7 | 12.4 | 12.3 | 12.7 | 13.2 | 13.4 | 13.1 | 12.4 | 12.1 |
| 3. Social contributions | : | : | 14.2 | 14.2 | 13.9 | 13.9 | 13.8 | 14.0 | 13.9 | 13.8 | 13.7 | 13.5 | 13.7 | 14.0 | 13.9 |
| 4. Of which actual social contributions | : | : | 13.2 | 13.1 | 12.9 | 12.9 | 12.8 | 13.0 | 12.9 | 12.8 | 12.8 | 12.6 | 12.8 | 13.1 | 13.0 |
| 5. Other current revenue | : | : | : | 4.1 | 4.0 | 4.1 | 4.0 | 3.9 | 3.8 | 3.9 | 4.0 | 4.0 | 4.1 | 4.2 | 4.2 |
| 6. Total current revenue | : | : | : | 45.4 | 45.0 | 44.4 | 43.7 | 43.4 | 43.4 | 43.8 | 44.4 | 44.4 | 43.9 | 43.6 | 43.3 |
| 7. Government consumption expenditure | : | : | 19.7 | 19.8 | 19.8 | 19.9 | 20.4 | 20.8 | 20.7 | 20.8 | 20.7 | 20.4 | 20.7 | 22.0 | 22.5 |
| 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 | 10.5 | 11.0 | 11.2 |
| 9. Collective consumption | : | : | 8.0 | 8.1 | 8.1 | 8.0 | 8.1 | 8.2 | 8.3 | 8.2 | 8.1 | 7.9 | 8.1 | 8.6 | 8.8 |
| 10. Social transfers in kind | : | : | 11.7 | 11.7 | 11.7 | 11.9 | 12.3 | 12.5 | 12.4 | 12.6 | 12.6 | 12.4 | 12.6 | 13.4 | 13.7 |
| 11. Social transfers other than in kind | : | : | 16.1 | 15.9 | 15.5 | 15.5 | 15.8 | 16.0 | 15.9 | 15.7 | 15.4 | 15.1 | 15.4 | 16.9 | 17.4 |
| 12. Interest | : | : | 4.3 | 3.8 | 3.6 | 3.5 | 3.1 | 3.0 | 2.8 | 2.7 | 2.6 | 2.7 | 2.7 | 2.8 | 3.1 |
| 13. Subsidies | : | : | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 | 1.2 |
| 14. Other current expenditure | : | : | 2.3 | 2.4 | 2.4 | 2.4 | 2.5 | 2.6 | 2.6 | 2.8 | 2.7 | 2.7 | 2.7 | 2.8 | 2.8 |
| 15. Total current expenditure | : | : | 43.9 | 43.3 | 42.6 | 42.6 | 43.1 | 43.6 | 43.2 | 43.1 | 42.6 | 42.0 | 42.7 | 45.8 | 47.0 |
| 16. Gross saving | : | : | 1.1 | 2.1 | 2.4 | 1.8 | 0.6 | -0.1 | 0.2 | 0.6 | 1.8 | 2.4 | 1.2 | -2.2 | -3.7 |
| 17. Capital transfers received | : | : | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.7 | 0.6 | 0.6 | 0.5 | 0.4 | 0.6 | 0.5 | 0.5 |
| 18. Total revenue | : | : | : | 45.8 | 45.4 | 44.8 | 44.1 | 44.1 | 44.0 | 44.4 | 44.9 | 44.9 | 44.5 | 44.1 | 43.8 |
| 19. Gross fixed capital formation | : | : | 2.3 | 2.3 | 2.3 | 2.4 | 2.3 | 2.4 | 2.4 | 2.3 | 2.5 | 2.5 | 2.7 | 3.0 | 3.0 |
| 20. Other capital expenditure | : | : | 1.1 | 1.2 | -0.1 | 1.2 | 1.2 | 1.3 | 1.2 | 1.4 | 1.2 | 1.2 | 1.4 | 1.2 | 1.1 |
| 21. Total expenditure | : | : | : | 46.8 | 44.8 | 46.2 | 46.6 | 47.2 | 46.8 | 46.8 | 46.3 | 45.7 | 46.8 | 50.1 | 51.1 |
| 22. Tax burden | : | : | : | : | 40.8 | 39.9 | 39.3 | 39.3 | 39.1 | 39.4 | 40.0 | 40.0 | 39.5 | 38.9 | 38.7 |
| 23. Net lending (+) or net borrowing (-) | : | : | -1.9 | -1.0 | 0.6 | -1.4 | -2.5 | -3.1 | -2.9 | -2.4 | -1.4 | -0.8 | -2.3 | -6.0 | -7.3 |

Table 30C

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

EU-27

(EUR; annual percentage changes unless otherwise stated)

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|-------|------|-------|------|------|-------|------|
| 1. Taxes on production and imports | : | : | 7.6 | 5.1 | 1.9 | 4.4 | 1.9 | 5.7 | 4.9 | 6.7 | 5.5 | -2.2 | -5.6 | 2.0 |
| 2. Current taxes on income and wealth | : | : | 7.1 | 8.8 | 1.0 | -0.6 | -1.3 | 4.8 | 7.2 | 9.9 | 7.4 | -1.3 | -10.4 | -0.9 |
| 3. Social contributions | : | : | 4.7 | 5.6 | 3.4 | 3.3 | 3.2 | 3.8 | 3.9 | 4.7 | 4.6 | 2.7 | -3.3 | 0.7 |
| 4. Of which actual social contributions | : | : | 4.8 | 5.7 | 3.5 | 3.2 | 3.5 | 3.9 | 3.8 | 4.9 | 4.6 | 2.7 | -3.2 | 0.6 |
| 5. Other current revenue | : | : | : | 4.4 | 8.8 | 0.3 | -1.7 | 4.6 | 6.3 | 6.8 | 7.0 | 3.2 | -2.9 | 0.7 |
| 6. Total current revenue | : | : | : | 6.3 | 2.7 | 2.2 | 1.1 | 4.7 | 5.3 | 7.0 | 5.9 | 0.1 | -6.1 | 0.6 |
| 7. Government consumption expenditure | : | : | 5.8 | 6.9 | 5.0 | 6.2 | 3.5 | 4.7 | 4.8 | 4.9 | 4.2 | 3.0 | 0.5 | 3.6 |
| 8. Of which compensation of employees | : | : | 4.9 | 5.9 | 4.4 | 5.2 | 3.0 | 4.4 | 4.2 | 3.8 | 3.8 | 2.2 | -0.2 | 2.9 |
| 9. Collective consumption | : | : | 6.1 | 6.7 | 3.7 | 5.2 | 2.9 | 5.6 | 3.8 | 3.7 | 3.5 | 3.4 | 0.7 | 3.4 |
| 10. Social transfers in kind | : | : | 5.5 | 7.1 | 5.8 | 6.8 | 3.8 | 4.1 | 5.5 | 5.7 | 4.6 | 2.8 | 0.4 | 3.8 |
| 11. Social transfers other than in kind | : | : | 3.8 | 4.3 | 4.3 | 5.7 | 3.0 | 4.0 | 3.5 | 3.3 | 3.7 | 3.0 | 4.4 | 3.9 |
| 12. Interest | : | : | -8.0 | 2.4 | -0.5 | -6.0 | -3.4 | -1.4 | 1.0 | 2.3 | 8.6 | 2.8 | -2.7 | 10.0 |
| 13. Subsidies | : | : | 4.1 | 0.5 | 2.4 | 3.6 | 0.7 | -1.3 | 1.1 | 5.1 | 6.6 | 1.2 | 4.3 | -0.5 |
| 14. Other current expenditure 1) | : | : | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |
| 15. Total current expenditure | : | : | 3.8 | 5.5 | 4.1 | 5.0 | 2.8 | 4.0 | 4.2 | 4.1 | 4.4 | 2.9 | 1.6 | 3.9 |
| 16. Gross saving 1) | : | : | 1.0 | 0.3 | -0.6 | -1.2 | -0.7 | 0.3 | 0.5 | 1.2 | 0.6 | -1.2 | -3.5 | -1.5 |
| 17. Capital transfers received | : | : | 8.3 | 1.5 | -7.3 | 19.9 | 62.8 | -12.0 | 5.4 | -14.9 | -2.8 | 28.3 | -15.2 | -0.9 |
| 18. Total revenue | : | : | : | 6.3 | 2.6 | 2.3 | 1.7 | 4.5 | 5.3 | 6.7 | 5.8 | 0.3 | -6.2 | 0.6 |
| 19. Gross fixed capital formation | : | : | 6.8 | 5.0 | 7.9 | 1.6 | 6.1 | 4.0 | -1.4 | 16.1 | 8.7 | 5.5 | 6.9 | 0.4 |
| 20. Other capital expenditure 1) | : | : | 0.0 | -1.2 | 1.3 | 0.0 | 0.0 | 0.0 | 0.2 | -0.2 | -0.1 | 0.3 | -0.2 | -0.1 |
| 21. Total expenditure | : | : | : | 2.7 | 7.3 | 4.8 | 3.0 | 4.0 | 4.3 | 4.3 | 4.5 | 3.6 | 1.3 | 3.4 |
| 22. Tax burden | : | : | : | : | 1.9 | 2.1 | 1.7 | 4.5 | 5.2 | 7.0 | 5.8 | 0.0 | -6.6 | 0.7 |
| 23. Net lending (+) or net borrowing (-) 1) | : | : | 0.9 | 1.6 | -2.0 | -1.1 | -0.6 | 0.2 | 0.4 | 1.0 | 0.6 | -1.5 | -3.7 | -1.3 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | : | : | 1.9 | 1.0 | -0.6 | 1.4 | 2.5 | 3.1 | 2.9 | 2.4 | 1.4 | 0.8 | 2.3 | 6.0 | 7.3 |
| 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 | 2.8 | 3.1 |
| 3. Implicit interest rate 2) | : | : | 6.7 | 6.0 | 5.9 | 5.8 | 5.3 | 5.0 | 4.8 | 4.6 | 4.4 | 4.7 | 4.7 | 4.3 | 4.3 |
| 4. Nominal GDP growth rate | 5.2 | 5.6 | 4.8 | 5.2 | 7.2 | 4.1 | 3.8 | 1.7 | 4.9 | 4.3 | 5.5 | 5.8 | 1.2 | -5.4 | 1.3 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | : | : | 1.9 | 1.0 | -0.6 | 1.4 | 2.5 | 3.1 | 2.9 | 2.4 | 1.4 | 0.8 | 2.3 | 6.0 | 7.3 |
| 6. Contribution of nominal GDP growth | : | : | -3.1 | -3.3 | -4.4 | -2.4 | -2.2 | -1.0 | -2.9 | -2.6 | -3.3 | -3.4 | -0.7 | 3.5 | -1.0 |
| 7. Stock-flow adjustment 3) | : | : | -0.6 | 1.6 | 1.1 | 0.1 | -0.9 | -0.6 | 0.4 | 0.6 | 0.5 | -0.1 | 1.3 | 1.6 | 0.4 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | : | : | -2.5 | -2.8 | -4.2 | -2.1 | -0.7 | 0.1 | 0.1 | -0.3 | -1.2 | -1.9 | -0.4 | 3.2 | 4.3 |
| 9. Snow-ball effect | : | : | 1.2 | 0.5 | -0.8 | 1.0 | 0.9 | 2.0 | -0.1 | 0.1 | -0.7 | -0.7 | 2.0 | 6.3 | 2.1 |
| 10. Stock-flow adjustment 3) | : | : | -0.6 | 1.6 | 1.1 | 0.1 | -0.9 | -0.6 | 0.4 | 0.6 | 0.5 | -0.1 | 1.3 | 1.6 | 0.4 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | : | -1.9 | -0.7 | -4.0 | -0.9 | -0.6 | 1.5 | 0.4 | 0.5 | -1.3 | -2.7 | 2.9 | 11.1 | 6.8 |
| 12. Level of gross debt (end of year) | : | 68.3 | 66.5 | 65.8 | 61.8 | 60.9 | 60.3 | 61.8 | 62.2 | 62.7 | 61.3 | 58.7 | 61.5 | 72.6 | 79.4 |

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 | 2010 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1. Taxes on production and imports | 896 | 958 | 1043 | 1123 | 1177 | 1195 | 1245 | 1268 | 1338 | 1393 | 1481 | 1551 | 1500 | 1425 | 1452 |
| 2. Current taxes on income and wealth | 898 | 968 | 1046 | 1127 | 1227 | 1235 | 1224 | 1208 | 1266 | 1352 | 1482 | 1580 | 1550 | 1394 | 1378 |
| 3. Social contributions | 1094 | 1131 | 1115 | 1165 | 1228 | 1264 | 1305 | 1350 | 1398 | 1443 | 1506 | 1564 | 1598 | 1552 | 1560 |
| 4. Of which actual social contributions | 1016 | 1050 | 1031 | 1079 | 1136 | 1170 | 1206 | 1251 | 1298 | 1339 | 1399 | 1453 | 1483 | 1443 | 1449 |
| 5. Other current revenue | 325 | 317 | 320 | 329 | 342 | 369 | 369 | 363 | 379 | 401 | 426 | 456 | 467 | 455 | 456 |
| 6. Total current revenue | 3213 | 3375 | 3524 | 3745 | 3973 | 4064 | 4142 | 4190 | 4381 | 4589 | 4895 | 5151 | 5114 | 4827 | 4847 |
| 7. Government consumption expenditure | 1452 | 1498 | 1541 | 1630 | 1737 | 1817 | 1927 | 1992 | 2086 | 2173 | 2271 | 2356 | 2406 | 2445 | 2534 |
| 8. Of which compensation of employees | 795 | 822 | 835 | 875 | 924 | 959 | 1007 | 1038 | 1084 | 1123 | 1162 | 1199 | 1214 | 1222 | 1256 |
| 9. Collective consumption | 597 | 614 | 624 | 662 | 703 | 726 | 762 | 783 | 828 | 852 | 879 | 905 | 927 | 944 | 975 |
| 10. Social transfers in kind | 855 | 884 | 916 | 968 | 1034 | 1090 | 1165 | 1209 | 1258 | 1321 | 1392 | 1451 | 1478 | 1501 | 1559 |
| 11. Social transfers other than in kind | 1200 | 1244 | 1265 | 1313 | 1365 | 1417 | 1497 | 1545 | 1604 | 1651 | 1701 | 1754 | 1792 | 1882 | 1954 |
| 12. Interest | 371 | 354 | 341 | 314 | 321 | 318 | 299 | 289 | 284 | 285 | 292 | 317 | 325 | 315 | 346 |
| 13. Subsidies | 108 | 103 | 108 | 113 | 113 | 116 | 120 | 121 | 118 | 120 | 125 | 133 | 133 | 140 | 139 |
| 14. Other current expenditure | 158 | 165 | 182 | 201 | 219 | 227 | 241 | 255 | 273 | 295 | 304 | 317 | 321 | 311 | 312 |
| 15. Total current expenditure | 3289 | 3364 | 3437 | 3570 | 3755 | 3894 | 4083 | 4202 | 4365 | 4524 | 4693 | 4877 | 4977 | 5094 | 5289 |
| 16. Gross saving | -76 | 10 | 87 | 175 | 219 | 170 | 59 | -12 | 17 | 64 | 202 | 274 | 137 | -268 | -441 |
| 17. Capital transfers received | 34 | 46 | 35 | 38 | 38 | 36 | 43 | 70 | 61 | 62 | 52 | 49 | 65 | 53 | 50 |
| 18. Total revenue | 3248 | 3421 | 3559 | 3783 | 4012 | 4100 | 4185 | 4260 | 4442 | 4651 | 4947 | 5200 | 5180 | 4879 | 4898 |
| 19. Gross fixed capital formation | 172 | 165 | 174 | 188 | 197 | 210 | 210 | 225 | 233 | 225 | 258 | 277 | 289 | 312 | 308 |
| 20. Other capital expenditure | 81 | 82 | 85 | 94 | -13 | 109 | 112 | 119 | 126 | 149 | 134 | 135 | 170 | 137 | 127 |
| 21. Total expenditure | 3542 | 3611 | 3696 | 3852 | 3939 | 4213 | 4406 | 4546 | 4723 | 4898 | 5086 | 5289 | 5436 | 5542 | 5724 |
| 22. Tax burden | 2875 | 3045 | 3182 | 3389 | 3606 | 3662 | 3729 | 3796 | 3959 | 4139 | 4417 | 4640 | 4602 | 4302 | 4326 |
| 23. Net lending (+) or net borrowing (-) | -294 | -190 | -137 | -69 | 73 | -113 | -220 | -286 | -281 | -247 | -138 | -89 | -257 | -663 | -826 |

Table 31B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-15****(percentage of GDP at current market prices (excessive deficit procedure))**

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 12.7 | 12.9 | 13.4 | 13.7 | 13.4 | 13.2 | 13.2 | 13.2 | 13.3 | 13.4 | 13.6 | 13.5 | 13.0 | 13.0 | 13.1 |
| 2. Current taxes on income and wealth | 12.7 | 13.0 | 13.4 | 13.7 | 14.0 | 13.6 | 13.0 | 12.6 | 12.6 | 13.0 | 13.6 | 13.8 | 13.4 | 12.7 | 12.4 |
| 3. Social contributions | 15.5 | 15.2 | 14.3 | 14.2 | 14.0 | 13.9 | 13.9 | 14.1 | 13.9 | 13.9 | 13.8 | 13.6 | 13.9 | 14.2 | 14.1 |
| 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 | 12.6 | 12.9 | 13.2 | 13.1 |
| 5. Other current revenue | 4.6 | 4.3 | 4.1 | 4.0 | 3.9 | 4.1 | 3.9 | 3.8 | 3.8 | 3.9 | 3.9 | 4.0 | 4.0 | 4.1 | 4.1 |
| 6. Total current revenue | 45.4 | 45.3 | 45.3 | 45.7 | 45.3 | 44.7 | 44.0 | 43.7 | 43.7 | 44.1 | 44.8 | 44.8 | 44.4 | 44.0 | 43.7 |
| 7. Government consumption expenditure | 20.5 | 20.1 | 19.8 | 19.9 | 19.8 | 20.0 | 20.5 | 20.8 | 20.8 | 20.9 | 20.8 | 20.5 | 20.9 | 22.3 | 22.8 |
| 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 | 10.4 | 10.5 | 11.1 | 11.3 |
| 9. Collective consumption | 8.4 | 8.2 | 8.0 | 8.1 | 8.0 | 8.0 | 8.1 | 8.2 | 8.3 | 8.2 | 8.0 | 7.9 | 8.0 | 8.6 | 8.8 |
| 10. Social transfers in kind | 12.1 | 11.9 | 11.8 | 11.8 | 11.8 | 12.0 | 12.4 | 12.6 | 12.5 | 12.7 | 12.7 | 12.6 | 12.8 | 13.7 | 14.0 |
| 11. Social transfers other than in kind | 17.0 | 16.7 | 16.2 | 16.0 | 15.6 | 15.6 | 15.9 | 16.1 | 16.0 | 15.9 | 15.6 | 15.3 | 15.6 | 17.2 | 17.6 |
| 12. Interest | 5.3 | 4.8 | 4.4 | 3.8 | 3.7 | 3.5 | 3.2 | 3.0 | 2.8 | 2.7 | 2.7 | 2.8 | 2.8 | 2.9 | 3.1 |
| 13. Subsidies | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.1 | 1.2 | 1.2 | 1.3 | 1.3 |
| 14. Other current expenditure | 2.2 | 2.2 | 2.3 | 2.4 | 2.5 | 2.5 | 2.6 | 2.7 | 2.7 | 2.8 | 2.8 | 2.8 | 2.8 | 2.8 | 2.8 |
| 15. Total current expenditure | 46.5 | 45.1 | 44.1 | 43.5 | 42.8 | 42.8 | 43.4 | 43.8 | 43.5 | 43.5 | 42.9 | 42.5 | 43.2 | 46.4 | 47.6 |
| 16. Gross saving | -1.1 | 0.1 | 1.1 | 2.1 | 2.5 | 1.9 | 0.6 | -0.1 | 0.2 | 0.6 | 1.8 | 2.4 | 1.2 | -2.4 | -4.0 |
| 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 | 0.6 | 0.5 | 0.5 |
| 18. Total revenue | 45.9 | 45.9 | 45.7 | 46.1 | 45.8 | 45.1 | 44.4 | 44.4 | 44.3 | 44.7 | 45.3 | 45.3 | 44.9 | 44.5 | 44.1 |
| 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 | 2.8 | 2.8 |
| 20. Other capital expenditure | 1.1 | 1.1 | 1.1 | 1.2 | -0.1 | 1.2 | 1.2 | 1.2 | 1.3 | 1.4 | 1.2 | 1.2 | 1.5 | 1.2 | 1.1 |
| 21. Total expenditure | 50.1 | 48.5 | 47.5 | 47.0 | 44.9 | 46.4 | 46.8 | 47.4 | 47.1 | 47.1 | 46.5 | 46.0 | 47.2 | 50.5 | 51.6 |
| 22. Tax burden | 40.6 | 40.9 | 40.9 | 41.3 | 41.1 | 40.3 | 39.6 | 39.6 | 39.5 | 39.8 | 40.4 | 40.4 | 39.9 | 39.2 | 39.0 |
| 23. Net lending (+) or net borrowing (-) | -4.2 | -2.6 | -1.8 | -0.8 | 0.8 | -1.2 | -2.3 | -3.0 | -2.8 | -2.4 | -1.3 | -0.8 | -2.2 | -6.0 | -7.4 |

Table 31C

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

EU-15

(EUR; annual percentage changes unless otherwise stated)

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|------|------|-------|------|------|------|------|------|-------|------|-------|------|------|-------|------|
| 1. Taxes on production and imports | 6.9 | 6.9 | 8.8 | 7.7 | 4.8 | 1.6 | 4.2 | 1.9 | 5.5 | 4.1 | 6.4 | 4.7 | -3.3 | -5.0 | 1.9 |
| 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 | 9.6 | 6.6 | -1.9 | -10.1 | -1.1 |
| 3. Social contributions | 5.8 | 3.3 | -1.4 | 4.5 | 5.3 | 3.0 | 3.2 | 3.5 | 3.6 | 3.2 | 4.3 | 3.9 | 2.1 | -2.8 | 0.5 |
| 4. Of which actual social contributions | 7.0 | 3.3 | -1.8 | 4.6 | 5.4 | 3.0 | 3.0 | 3.8 | 3.7 | 3.1 | 4.5 | 3.8 | 2.0 | -2.7 | 0.5 |
| 5. Other current revenue | 4.2 | -2.2 | 1.0 | 2.7 | 4.0 | 7.8 | -0.1 | -1.4 | 4.4 | 5.6 | 6.4 | 6.9 | 2.4 | -2.5 | 0.2 |
| 6. Total current revenue | 6.8 | 5.0 | 4.4 | 6.3 | 6.1 | 2.3 | 1.9 | 1.1 | 4.6 | 4.7 | 6.7 | 5.2 | -0.7 | -5.6 | 0.4 |
| 7. Government consumption expenditure | 5.2 | 3.1 | 2.8 | 5.8 | 6.6 | 4.6 | 6.1 | 3.4 | 4.7 | 4.2 | 4.5 | 3.7 | 2.1 | 1.6 | 3.7 |
| 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 | 3.2 | 1.2 | 0.6 | 2.8 |
| 9. Collective consumption | 4.8 | 2.8 | 1.7 | 6.1 | 6.2 | 3.3 | 5.0 | 2.7 | 5.8 | 2.9 | 3.2 | 2.9 | 2.5 | 1.8 | 3.3 |
| 10. Social transfers in kind | 5.5 | 3.3 | 3.7 | 5.6 | 6.8 | 5.5 | 6.8 | 3.8 | 4.0 | 5.0 | 5.4 | 4.2 | 1.9 | 1.5 | 3.9 |
| 11. Social transfers other than in kind | 6.2 | 3.7 | 1.7 | 3.7 | 4.0 | 3.8 | 5.6 | 3.2 | 3.8 | 3.0 | 3.0 | 3.1 | 2.2 | 5.0 | 3.8 |
| 12. Interest | 6.0 | -4.6 | -3.7 | -8.0 | 2.3 | -0.9 | -6.1 | -3.3 | -1.7 | 0.6 | 2.3 | 8.7 | 2.5 | -3.3 | 10.1 |
| 13. Subsidies | 0.2 | -4.4 | 4.8 | 4.3 | 0.2 | 2.3 | 3.7 | 0.5 | -2.0 | 1.1 | 4.2 | 6.3 | 0.3 | 5.2 | -0.6 |
| 14. Other current expenditure 1) | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 15. Total current expenditure | 5.6 | 2.3 | 2.2 | 3.9 | 5.2 | 3.7 | 4.9 | 2.9 | 3.9 | 3.7 | 3.7 | 3.9 | 2.1 | 2.3 | 3.8 |
| 16. Gross saving 1) | 0.5 | 1.2 | 1.0 | 1.0 | 0.4 | -0.6 | -1.2 | -0.8 | 0.3 | 0.5 | 1.2 | 0.5 | -1.2 | -3.6 | -1.5 |
| 17. Capital transfers received | -4.0 | 34.1 | -24.5 | 8.6 | 1.2 | -6.3 | 19.5 | 62.6 | -13.0 | 2.6 | -16.4 | -5.1 | 31.9 | -19.0 | -4.7 |
| 18. Total revenue | 6.6 | 5.3 | 4.0 | 6.3 | 6.1 | 2.2 | 2.1 | 1.8 | 4.3 | 4.7 | 6.4 | 5.1 | -0.4 | -5.8 | 0.4 |
| 19. Gross fixed capital formation | -0.4 | -4.2 | 5.2 | 8.0 | 4.9 | 6.6 | 0.4 | 7.0 | 3.4 | -3.5 | 14.8 | 7.5 | 4.1 | 7.9 | -1.2 |
| 20. Other capital expenditure 1) | -0.4 | 0.0 | 0.0 | 0.1 | -1.3 | 1.3 | 0.0 | 0.1 | 0.0 | 0.2 | -0.2 | -0.1 | 0.3 | -0.2 | -0.1 |
| 21. Total expenditure | 4.5 | 1.9 | 2.3 | 4.2 | 2.3 | 7.0 | 4.6 | 3.2 | 3.9 | 3.7 | 3.8 | 4.0 | 2.8 | 2.0 | 3.3 |
| 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 | 5.0 | -0.8 | -6.5 | 0.6 |
| 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 | -1.5 | -3.8 | -1.4 |

1) Changes in GDP ratios.

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

| | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 4.2 | 2.6 | 1.8 | 0.8 | -0.8 | 1.2 | 2.3 | 3.0 | 2.8 | 2.4 | 1.3 | 0.8 | 2.2 | 6.0 | 7.4 |
| 2. Interest payments (% of GDP) | 5.3 | 4.8 | 4.4 | 3.8 | 3.7 | 3.5 | 3.2 | 3.0 | 2.8 | 2.7 | 2.7 | 2.8 | 2.8 | 2.9 | 3.1 |
| 3. Implicit interest rate 2) | 7.9 | 7.0 | 6.6 | 5.9 | 5.8 | 5.7 | 5.3 | 5.0 | 4.7 | 4.5 | 4.4 | 4.6 | 4.7 | 4.3 | 4.2 |
| 4. Nominal GDP growth rate | 5.0 | 5.3 | 4.5 | 5.3 | 6.9 | 3.7 | 3.6 | 1.8 | 4.6 | 3.7 | 5.1 | 5.1 | 0.3 | -4.8 | 1.2 |
| (% of GDP) | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 4.2 | 2.6 | 1.8 | 0.8 | -0.8 | 1.2 | 2.3 | 3.0 | 2.8 | 2.4 | 1.3 | 0.8 | 2.2 | 6.0 | 7.4 |
| 6. Contribution of nominal GDP growth | -3.3 | -3.6 | -3.0 | -3.4 | -4.3 | -2.2 | -2.2 | -1.1 | -2.8 | -2.2 | -3.1 | -3.1 | -0.2 | 3.2 | -0.9 |
| 7. Stock-flow adjustment 3) | 1.0 | -0.6 | -0.5 | 1.7 | 1.2 | 0.1 | -0.8 | -0.4 | 0.3 | 0.7 | 0.6 | -0.2 | 1.5 | 1.8 | 0.4 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.1 | -2.2 | -2.6 | -3.0 | -4.5 | -2.3 | -0.8 | 0.0 | 0.0 | -0.4 | -1.4 | -2.0 | -0.6 | 3.2 | 4.3 |
| 9. Snow-ball effect | 1.9 | 1.1 | 1.4 | 0.4 | -0.7 | 1.2 | 1.0 | 1.9 | 0.0 | 0.5 | -0.4 | -0.3 | 2.6 | 6.1 | 2.2 |
| 10. Stock-flow adjustment 3) | 1.0 | -0.6 | -0.5 | 1.7 | 1.2 | 0.1 | -0.8 | -0.4 | 0.3 | 0.7 | 0.6 | -0.2 | 1.5 | 1.8 | 0.4 |
| (% of GDP) | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 1.9 | -1.7 | -1.8 | -0.9 | -4.0 | -0.9 | -0.6 | 1.5 | 0.3 | 0.8 | -1.3 | -2.5 | 3.6 | 11.1 | 7.0 |
| 12. Level of gross debt (end of year) | 71.5 | 69.8 | 68.0 | 67.1 | 63.1 | 62.2 | 61.5 | 63.0 | 63.3 | 64.2 | 62.9 | 60.4 | 63.9 | 75.0 | 82.0 |

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.