



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 2010



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Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2009 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2010 - 2011 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2010.

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

In Part II, each table covers one specific transaction and shows the time-series for the individual Member States, for the euro area and the European Union as a whole. Tables are presented according to the ESA 95 system (depending on data availability). The government debt from 1996 onwards is defined by reference to ESA 95.

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

PART I: TABLES BY COUNTRY

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| 1. Belgium | 9. Luxembourg | 17. EA -16 (euro area) | 25. Poland |
| 2. Germany | 10. Malta | 18. Bulgaria | 26. Romania |
| 3. Ireland | 11. Netherlands | 19. Czech Republic | 27. Sweden |
| 4. Greece | 12. Austria | 20. Denmark | 28. United Kingdom |
| 5. Spain | 13. Portugal | 21. Estonia | 29. EU-27 |
| 6. France | 14. Slovenia | 22. Latvia | |
| 7. Italy | 15. Slovakia | 23. Lithuania | |
| 8. Cyprus | 16. Finland | 24. Hungary | |

A: *General government accounts in national currency.*

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

C: *General government accounts; annual percentage change.*

D: *General government gross debt ratios and debt dynamics.*

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A: *National currency, ESA 95*

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

C: *Annual percentage change, ESA 95*

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Methodological notes

General government

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

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

General government net borrowing

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

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

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

Revenue and expenditure account

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

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

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

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

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

ACTUAL SOCIAL CONTRIBUTIONS do not include imputed social contributions.

OTHER CURRENT REVENUE INCLUDING SALES cover property income (interest received, dividends paid by public enterprises to government, rents, etc), other current transfers received (insurance claims, current international co-operation, fines and penalties etc), other subsidies on production and sales (market output, output for own use and payments for other non-market output).

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

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

COLLECTIVE CONSUMPTION covers the services for collective consumption ('collective services'), which are provided simultaneously to all members of the community or all members of a particular section of the community, such as all

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

SOCIAL TRANSFERS IN KIND, also known as government expenditure in individual consumption, consist on individual goods and services provided as transfers in kind to individual households by government units, whether purchased on the market or produced as non-market output by government units. They include, in particular, the reimbursement by social security funds of approved expenditures made by households on specified goods or services, the medical treatments provided directly to the beneficiaries without reimbursement, social housing, dwelling allowance, day nurseries, professional training, reductions on transport prices and similar goods and services in the context of social risks. Any payments made by the householders themselves should be deducted. (§§ 4.104-4.108)

COMPENSATION OF EMPLOYEES is defined as the total remuneration, in cash or in kind, payable by government to its employees in return for work done by the latter during the accounting period. It includes wages and salaries, and actual and imputed social contributions (§§ 4.02-4.13).

INTERMEDIATE CONSUMPTION consists of the value of the goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption is recorded as consumption of fixed capital. The goods and services may be either transformed or used up by the production process (§§ 3.69-3.73 and 8.10). SOCIAL TRANSFERS OTHER THAN IN KIND covers transfers to households, in cash, intended to relieve them from the financial burden of a number of risks or needs, made through collectively organised schemes. Examples are continued payment of normal, or reduced, wages during periods of absence from work as a result of ill health, accident, maternity; the payment of family, education or other allowances in respect of dependants; the payment of retirement or survivors' pensions to ex-employees or their survivors. (§ 4.103)

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

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

In the original version of ESA 95, interest flows exchanged between two counterparts under any kind of swaps and under forward rate agreements have been considered as non-financial transactions, recorded under the item interest. In the amended ESA 95 (regulation (EC) N° 2558/2001 of the European Parliament and of the Council) these flows are

recorded as financial transactions. However, in this publication, interest flows under swap contracts and forward rate agreements (FRAs) are included in the item interest, as they are reported by Member States under the excessive deficit procedure (Commission regulation (EC) N° 351/2002).

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

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

TOTAL CURRENT EXPENDITURE covers compensation of employees, intermediate consumption, subsidies, interest, transfers other than transfers in kind, transfers in kind provided to households via market producers and other current expenditure.

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

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

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

OTHER CAPITAL EXPENDITURE includes changes in inventories, capital transfers paid (investment grants paid, capital taxes paid and other capital transfers paid), net acquisition of valuables (precious stones and metals, antiques and other art objects, etc.) and net acquisition of non-produced non-financial assets (land and other tangible non-produced assets that may be used in the production of goods and services, and intangible non-produced assets, such as patents, licenses, etc). (§§ 3.117-3.127, 4.145-4.167, 6.06-6.13)

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

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

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

TAX BURDEN is defined in this publication as the sum of taxes on import and production levied both by general government and by the EU institutions, taxes on income and wealth, actual social contributions and capital taxes.

Consolidation

Consolidation refers to the elimination from the accounts of transactions which occur

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

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

General government consolidated gross debt

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

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

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

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

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

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

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

The codes mentioned in this definition are of ESA 95.

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

Gross domestic product

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

Debt dynamics

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

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

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

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

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

The equation can be presented as:

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

showing the decomposition of the change in the gross debt ratio in deficit, contribution of nominal GDP growth and stock-flow adjustment.

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

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

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

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

The equation may be rearranged as:

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

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

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

Stock-flow adjustment

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

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

Sources

Figures up to 2009 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2010 - 2011 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of spring 2010.

Nota bene

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

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

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

PART I

TABLES BY COUNTRY

Table 1A

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

Belgium

(Mrd EURO-BEF)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	4.7	6.8	10.3	14.4	19.4	24.7	32.5	39.3	41.6	42.7	43.3	42.6	43.7	45.7
2. Current taxes on income and wealth	3.9	9.0	15.1	22.0	25.6	33.8	43.0	51.3	52.6	54.6	57.1	51.6	54.8	56.7
3. Social contributions	4.1	7.9	12.3	19.8	26.3	34.0	40.3	47.8	49.8	52.6	55.6	56.5	57.9	59.4
4. Of which actual social contributions	3.7	7.1	10.8	17.6	23.4	29.8	35.0	41.4	43.0	45.5	48.1	48.6	49.7	51.1
5. Other current revenue, including sales	1.2	1.9	3.2	4.0	4.6	5.6	6.6	8.3	8.7	9.0	9.7	9.6	10.4	11.3
6. Total current revenue	13.9	25.6	40.9	60.2	75.9	98.0	122.4	146.7	152.7	158.9	165.7	160.4	166.8	173.1
7. Government consumption expenditure	6.2	12.2	20.3	28.6	33.1	44.4	53.7	69.0	71.5	74.7	79.8	83.1	85.3	88.0
8. Collective consumption	2.7	5.0	8.3	11.6	12.8	17.5	21.1	26.2	27.3	28.4	30.0	30.4	31.0	32.0
9. Social transfers in kind	3.5	7.3	12.0	17.0	20.2	26.9	32.6	42.8	44.2	46.3	49.8	52.7	54.2	55.9
10. Compensation of employees	3.5	7.0	11.7	15.5	18.2	24.7	29.0	36.4	37.9	39.3	41.6	43.2	43.9	44.9
11. Intermediate consumption	1.3	2.2	3.5	5.3	4.9	6.5	8.3	11.0	11.6	12.0	12.7	12.9	13.1	13.6
12. Social transfers other than in kind	4.1	9.0	15.3	22.4	26.5	33.8	38.3	47.7	49.2	51.5	54.7	58.6	60.7	62.7
13. Social transfers in kind via market products	1.2	2.5	4.2	6.4	8.8	12.3	15.6	21.6	22.1	23.3	25.5	27.4	28.5	29.7
14. Interest	1.3	2.4	5.8	13.0	19.5	18.4	16.6	12.7	12.5	12.8	13.0	12.4	13.1	13.7
15. Subsidies	0.8	1.5	2.5	3.0	2.8	2.5	3.1	4.8	5.4	6.4	7.1	7.5	8.0	8.3
16. Other current expenditure	0.8	1.1	1.5	2.4	2.6	3.9	4.9	7.3	7.6	7.2	8.0	8.9	8.7	8.6
17. Total current expenditure	13.0	25.7	44.6	68.0	83.5	102.2	115.8	141.5	146.2	152.5	162.6	171.0	176.2	181.9
18. Gross saving	1.0	-0.1	-3.7	-7.7	-7.5	-4.2	6.6	5.2	6.5	6.4	3.0	-10.6	-9.4	-8.7
19. Capital transfers received	0.1	0.2	0.3	0.4	0.5	0.9	1.3	2.8	2.4	2.4	2.5	2.4	2.6	2.5
20. Total revenue	14.1	25.8	41.3	60.6	76.5	98.9	123.7	149.5	155.1	161.3	168.2	162.8	169.4	175.6
21. Gross fixed capital formation	1.7	2.6	4.1	3.6	2.8	4.0	4.9	5.5	5.1	5.4	5.7	6.1	6.7	7.7
22. Other capital expenditure	0.5	0.7	1.1	1.6	1.5	2.2	3.1	10.7	3.1	4.0	3.9	5.8	4.0	4.2
23. Total expenditure	15.2	29.0	49.9	73.2	87.8	108.3	123.8	157.7	154.3	161.9	172.3	182.9	186.8	193.7
24. Tax burden	12.6	23.4	37.6	55.8	70.9	91.0	113.6	135.5	141.2	146.9	152.7	146.7	152.3	157.6
25. Net lending (+) or net borrowing (-)	-1.1	-3.2	-8.6	-12.6	-11.3	-9.4	-0.1	-8.2	0.8	-0.7	-4.1	-20.2	-17.5	-18.1

1) Changes in GDP ratios.

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

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.0	11.5	11.3	11.5	11.6	11.9	12.9	13.0	13.1	12.7	12.6	12.6	12.6	12.7
2. Current taxes on income and wealth	10.7	15.1	16.7	17.6	15.3	16.3	17.0	16.9	16.5	16.3	16.6	15.3	15.8	15.8
3. Social contributions	11.4	13.4	13.6	15.8	15.7	16.4	16.0	15.8	15.6	15.7	16.1	16.7	16.6	16.5
4. Of which actual social contributions	10.1	11.9	11.9	14.0	14.0	14.3	13.9	13.7	13.5	13.6	13.9	14.4	14.3	14.2
5. Other current revenue, including sales	3.3	3.2	3.5	3.2	2.7	2.7	2.6	2.7	2.7	2.7	2.8	2.9	3.0	3.1
6. Total current revenue	38.4	43.2	45.1	48.1	45.3	47.2	48.5	48.4	48.0	47.4	48.1	47.5	48.0	48.1
7. Government consumption expenditure	17.1	20.6	22.4	22.8	19.7	21.4	21.3	22.8	22.5	22.3	23.2	24.6	24.5	24.5
8. Collective consumption	7.5	8.3	9.2	9.2	7.7	8.4	8.4	8.7	8.6	8.5	8.7	9.0	8.9	8.9
9. Social transfers in kind	9.6	12.2	13.2	13.6	12.1	12.9	12.9	14.1	13.9	13.8	14.5	15.6	15.6	15.6
10. Compensation of employees	9.6	11.8	13.0	12.4	10.9	11.9	11.5	12.0	11.9	11.7	12.1	12.8	12.6	12.5
11. Intermediate consumption	3.6	3.8	3.9	4.3	2.9	3.1	3.3	3.6	3.6	3.6	3.7	3.8	3.8	3.8
12. Social transfers other than in kind	11.4	15.1	16.9	17.9	15.8	16.3	15.2	15.8	15.5	15.4	15.9	17.4	17.5	17.4
13. Social transfers in kind via market produ	3.3	4.3	4.7	5.1	5.3	5.9	6.2	7.1	6.9	6.9	7.4	8.1	8.2	8.3
14. Interest	3.6	4.0	6.4	10.4	11.6	8.9	6.6	4.2	3.9	3.8	3.8	3.7	3.8	3.8
15. Subsidies	2.1	2.5	2.7	2.4	1.7	1.2	1.2	1.6	1.7	1.9	2.1	2.2	2.3	2.3
16. Other current expenditure	2.1	1.9	1.7	1.9	1.6	1.9	2.0	2.4	2.4	2.1	2.3	2.6	2.5	2.4
17. Total current expenditure	35.7	43.4	49.2	54.3	49.7	49.2	45.9	46.7	45.9	45.5	47.2	50.6	50.7	50.6
18. Gross saving	2.6	-0.2	-4.1	-6.2	-4.5	-2.0	2.6	1.7	2.1	1.9	0.9	-3.1	-2.7	-2.4
19. Capital transfers received	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.9	0.8	0.7	0.7	0.7	0.7	0.7
20. Total revenue	38.7	43.5	45.5	48.4	45.6	47.6	49.1	49.4	48.7	48.2	48.8	48.2	48.7	48.8
21. Gross fixed capital formation	4.8	4.3	4.5	2.9	1.6	1.9	2.0	1.8	1.6	1.6	1.7	1.8	1.9	2.1
22. Other capital expenditure	1.3	1.2	1.2	1.3	0.9	1.1	1.2	3.5	1.0	1.2	1.1	1.7	1.2	1.2
23. Total expenditure	41.8	48.8	55.0	58.5	52.3	52.2	49.1	52.1	48.5	48.4	50.0	54.2	53.7	53.9
24. Tax burden	34.6	39.4	41.4	44.5	42.3	43.8	45.0	44.7	44.4	43.9	44.3	43.4	43.8	43.8
25. Net lending (+) or net borrowing (-)	-3.1	-5.4	-9.4	-10.1	-6.7	-4.5	0.0	-2.7	0.3	-0.2	-1.2	-6.0	-5.0	-5.0

Table 1C

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

Belgium

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.5	8.2	1.0	5.7	7.6	1.6	4.0	4.9	5.9	2.5	1.4	-1.5	2.6	4.6
2. Current taxes on income and wealth	16.2	25.5	4.5	4.7	7.8	7.2	6.6	5.8	2.6	3.9	4.5	-9.6	6.3	3.4
3. Social contributions	14.7	20.3	8.2	10.1	6.8	2.4	3.4	2.3	4.1	5.7	5.6	1.7	2.3	2.7
4. Of which actual social contributions	15.1	20.4	7.8	10.6	6.8	1.9	3.2	2.3	3.9	5.9	5.6	1.0	2.3	2.7
5. Other current revenue, including sales	-1.7	28.0	21.6	3.6	15.1	3.9	8.7	13.4	4.4	3.4	8.4	-1.2	7.8	8.6
6. Total current revenue	10.6	19.0	5.8	6.6	7.8	3.9	4.9	4.8	4.1	4.1	4.3	-3.2	4.0	3.8
7. Government consumption expenditure	16.0	23.6	8.3	5.7	5.0	4.6	5.0	4.7	3.6	4.4	6.9	4.1	2.6	3.2
8. Collective consumption	16.2	20.4	8.6	9.2	3.3	3.1	5.7	4.2	4.3	3.8	5.6	1.4	2.2	3.1
9. Social transfers in kind	15.8	25.9	8.1	3.4	6.0	5.5	4.5	5.0	3.2	4.8	7.7	5.7	2.9	3.2
10. Compensation of employees	13.7	22.3	9.7	0.8	5.8	4.1	3.6	5.1	3.9	3.9	5.6	3.9	1.7	2.3
11. Intermediate consumption	19.7	27.4	5.6	21.0	0.6	1.4	5.5	2.8	4.8	3.7	6.0	1.5	2.0	3.8
12. Social transfers other than in kind	11.7	30.3	9.3	3.9	5.1	3.0	2.8	3.2	3.1	4.8	6.2	7.1	3.5	3.4
13. Social transfers in kind via market products	17.5	26.3	6.3	5.4	8.1	8.6	6.8	5.1	2.2	5.4	9.7	7.4	4.0	4.2
14. Interest	13.9	18.8	24.1	13.1	11.0	0.2	1.8	-6.7	-1.2	2.4	1.4	-4.4	5.0	5.1
15. Subsidies	4.8	22.3	0.3	-9.5	0.4	4.3	4.5	41.6	13.0	17.7	11.4	5.8	6.1	3.2
16. Other current expenditure 1)	-0.2	0.2	0.0	0.1	-0.1	-0.1	-0.1	0.0	0.0	-0.2	0.2	0.3	-0.2	-0.1
17. Total current expenditure	12.4	25.6	9.9	5.8	6.2	3.2	3.5	4.0	3.3	4.4	6.6	5.1	3.0	3.2
18. Gross saving 1)	-0.5	-2.1	-1.8	0.4	0.7	0.3	0.6	0.3	0.3	-0.1	-1.0	-4.0	0.4	0.3
19. Capital transfers received	-2.9	24.0	-2.1	0.8	14.7	9.7	-12.4	8.1	-12.3	-1.6	6.5	-5.4	7.3	-3.2
20. Total revenue	10.5	19.0	5.8	6.5	7.9	3.9	4.7	4.8	3.8	4.0	4.3	-3.2	4.1	3.7
21. Gross fixed capital formation	27.0	25.4	15.4	-0.2	-2.4	-2.7	5.9	16.7	-7.5	6.6	6.2	7.4	8.4	15.9
22. Other capital expenditure 1)	-0.2	-0.1	-1.0	-0.2	0.0	-0.1	-0.1	2.6	-2.6	0.2	-0.1	0.6	-0.6	0.0
23. Total expenditure	13.1	24.8	8.3	5.1	6.0	2.7	3.5	10.0	-2.2	5.0	6.4	6.2	2.1	3.7
24. Tax burden	13.3	18.4	4.4	6.6	7.3	3.7	5.0	4.2	4.2	4.1	3.9	-3.9	3.8	3.5
25. Net lending (+) or net borrowing (-) 1)	-1.0	-2.5	-1.1	0.8	0.8	0.6	0.6	-2.4	3.0	-0.5	-1.0	-4.8	0.9	0.0

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	4.5	0.6	0.0	-0.4	0.1	0.1	0.3	2.7	-0.3	0.2	1.2	6.0	5.0	5.0
2. Interest payments (% of GDP)	8.9	6.8	6.6	6.4	5.7	5.3	4.7	4.2	3.9	3.8	3.8	3.7	3.8	3.8
3. Implicit interest rate 2)	7.0	6.1	6.1	6.1	5.5	5.2	5.0	4.6	4.5	4.6	4.6	4.0	4.0	4.0
4. Nominal GDP growth rate	3.6	3.9	5.7	2.9	3.4	2.8	5.5	4.1	5.1	5.3	2.9	-2.0	2.9	3.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.5	0.6	0.0	-0.4	0.1	0.1	0.3	2.7	-0.3	0.2	1.2	6.0	5.0	5.0
6. Contribution of nominal GDP growth	-4.6	-4.4	-6.2	-3.0	-3.5	-2.8	-5.1	-3.7	-4.4	-4.4	-2.4	1.8	-2.8	-3.3
7. Stock-flow adjustment 3)	-2.3	0.1	0.3	2.1	0.3	-2.3	0.5	-1.0	0.7	0.3	6.8	-0.9	0.1	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-4.3	-6.2	-6.5	-6.8	-5.6	-5.2	-4.4	-1.5	-4.2	-3.6	-2.6	2.3	1.3	1.2
9. Snow-ball effect	4.2	2.5	0.4	3.4	2.2	2.5	-0.4	0.4	-0.5	-0.6	1.4	5.5	1.0	0.5
10. Stock-flow adjustment 3)	-2.3	0.1	0.3	2.1	0.3	-2.3	0.5	-1.0	0.7	0.3	6.8	-0.9	0.1	0.1

(% of GDP)

11. Change in gross debt 5)	-2.4	-3.7	-5.8	-1.3	-3.1	-5.0	-4.3	-2.0	-4.0	-3.9	5.6	6.9	2.3	1.8
12. Level of gross debt (end of year)	129.9	113.7	107.9	106.6	103.5	98.5	94.2	92.1	88.1	84.2	89.8	96.7	99.0	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	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	167	205	245	248	250	256	260	266	281	305	311	303	306	311
2. Current taxes on income and wealth	171	200	254	230	227	226	221	228	250	271	281	260	243	245
3. Social contributions	258	339	378	384	391	396	397	397	400	400	408	411	414	420
4. Of which actual social contributions	244	319	357	362	367	372	372	372	376	375	383	385	388	394
5. Other current revenue, including sales	65	79	72	76	76	75	70	77	77	79	81	83	80	79
6. Total current revenue	661	824	949	937	944	953	948	967	1007	1056	1082	1057	1043	1056
7. Government consumption expenditure	293	362	392	400	412	417	416	420	426	436	452	473	487	495
8. Collective consumption	135	156	167	168	174	174	176	173	173	176	185	193	198	202
9. Social transfers in kind	158	206	225	232	238	242	240	247	253	259	266	280	290	293
10. Compensation of employees	135	162	166	166	169	169	170	169	168	168	172	177	180	182
11. Intermediate consumption	69	77	82	85	88	90	91	95	98	101	107	114	116	115
12. Social transfers other than in kind	235	326	380	393	417	427	429	430	427	419	422	444	455	460
13. Social transfers in kind via market produ	99	136	153	158	163	167	163	167	172	178	186	197	205	211
14. Interest	41	65	65	64	63	64	62	62	65	67	67	64	65	69
15. Subsidies	33	38	35	33	32	30	29	27	28	28	28	33	33	33
16. Other current expenditure	27	23	35	35	31	33	33	36	35	37	40	45	44	44
17. Total current expenditure	640	826	916	935	962	981	977	987	993	998	1022	1073	1098	1113
18. Gross saving	21	-2	33	3	-18	-28	-29	-20	14	58	60	-16	-54	-57
19. Capital transfers received	5	10	8	8	8	9	10	10	9	10	10	9	9	9
20. Total revenue	666	834	957	945	953	962	958	976	1016	1065	1092	1066	1052	1065
21. Gross fixed capital formation	40	40	37	37	36	34	32	30	32	34	37	40	46	42
22. Other capital expenditure	29	26	-23	34	33	35	32	33	29	29	32	32	29	28
23. Total expenditure	710	893	930	1005	1031	1049	1041	1050	1054	1060	1091	1145	1173	1183
24. Tax burden	597	743	872	854	856	866	864	876	918	964	988	959	947	961
25. Net lending (+) or net borrowing (-)	-44	-59	27	-60	-78	-87	-84	-74	-38	5	1	-79	-121	-118

Table 2B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Germany**

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	10.9	11.1	11.9	11.7	11.7	11.8	11.8	11.8	12.1	12.6	12.5	12.6	12.5	12.4
2. Current taxes on income and wealth	11.1	10.8	12.3	10.9	10.6	10.4	10.0	10.2	10.8	11.2	11.3	10.8	9.9	9.8
3. Social contributions	16.8	18.3	18.3	18.2	18.2	18.3	17.9	17.7	17.2	16.5	16.4	17.1	17.0	16.8
4. Of which actual social contributions	15.9	17.3	17.3	17.1	17.1	17.2	16.8	16.6	16.2	15.5	15.3	16.0	15.9	15.7
5. Other current revenue, including sales	4.2	4.3	3.5	3.6	3.5	3.5	3.2	3.4	3.3	3.3	3.2	3.5	3.3	3.2
6. Total current revenue	43.1	44.6	46.0	44.4	44.0	44.0	42.9	43.1	43.3	43.5	43.3	43.9	42.7	42.2
7. Government consumption expenditure	19.1	19.6	19.0	18.9	19.2	19.3	18.8	18.7	18.3	17.9	18.1	19.7	19.9	19.8
8. Collective consumption	8.8	8.4	8.1	8.0	8.1	8.1	8.0	7.7	7.4	7.3	7.4	8.0	8.1	8.1
9. Social transfers in kind	10.3	11.1	10.9	11.0	11.1	11.2	10.8	11.0	10.9	10.7	10.7	11.6	11.9	11.7
10. Compensation of employees	8.8	8.7	8.1	7.9	7.9	7.8	7.7	7.5	7.2	6.9	6.9	7.4	7.4	7.3
11. Intermediate consumption	4.5	4.2	4.0	4.0	4.1	4.2	4.1	4.3	4.2	4.2	4.3	4.7	4.8	4.6
12. Social transfers other than in kind	15.3	17.6	18.4	18.6	19.5	19.8	19.4	19.2	18.4	17.2	16.9	18.4	18.6	18.4
13. Social transfers in kind via market produ	6.5	7.4	7.4	7.5	7.6	7.7	7.4	7.5	7.4	7.3	7.4	8.2	8.4	8.4
14. Interest	2.7	3.5	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.8	2.7	2.6	2.6	2.7
15. Subsidies	2.1	2.1	1.7	1.6	1.5	1.4	1.3	1.2	1.2	1.1	1.1	1.4	1.4	1.3
16. Other current expenditure	1.8	1.2	1.7	1.6	1.4	1.5	1.5	1.6	1.5	1.5	1.6	1.9	1.8	1.7
17. Total current expenditure	41.7	44.7	44.4	44.2	44.9	45.3	44.2	44.0	42.7	41.1	40.9	44.6	44.9	44.4
18. Gross saving	1.4	-0.1	1.6	0.1	-0.8	-1.3	-1.3	-0.9	0.6	2.4	2.4	-0.7	-2.2	-2.3
19. Capital transfers received	0.3	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
20. Total revenue	43.4	45.1	46.4	44.7	44.4	44.5	43.3	43.5	43.7	43.9	43.7	44.3	43.1	42.5
21. Gross fixed capital formation	2.6	2.2	1.8	1.7	1.7	1.6	1.4	1.3	1.4	1.4	1.5	1.7	1.9	1.7
22. Other capital expenditure	1.9	1.4	-1.1	1.6	1.5	1.6	1.5	1.5	1.2	1.2	1.3	1.3	1.2	1.1
23. Total expenditure	46.3	48.3	45.1	47.6	48.1	48.5	47.1	46.8	45.3	43.7	43.7	47.6	48.0	47.2
24. Tax burden	38.9	40.2	42.3	40.4	39.9	40.0	39.1	39.1	39.5	39.7	39.6	39.8	38.8	38.4
25. Net lending (+) or net borrowing (-)	-2.9	-3.2	1.3	-2.8	-3.7	-4.0	-3.8	-3.3	-1.6	0.2	0.0	-3.3	-5.0	-4.7

Table 2C

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

Germany

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	: -0.3	1.2	1.1	1.0	2.2	1.7	2.1	5.6	8.9	1.9	-2.6	0.9	1.7	
2. Current taxes on income and wealth	: 4.5	7.0	-9.5	-1.2	-0.5	-2.2	2.9	9.9	8.3	3.8	-7.7	-6.5	1.0	
3. Social contributions	: 4.7	0.8	1.4	1.8	1.4	0.1	0.0	0.9	0.0	2.1	0.7	0.8	1.4	
4. Of which actual social contributions	: 4.8	0.8	1.4	1.4	1.4	0.0	0.0	1.0	-0.2	2.0	0.7	0.8	1.4	
5. Other current revenue, including sales	: -4.6	-2.6	5.3	-0.1	-1.3	-6.0	9.1	-0.3	3.7	2.0	2.6	-3.3	-1.3	
6. Total current revenue	: 2.4	2.2	-1.3	0.7	0.9	-0.5	1.9	4.2	4.8	2.5	-2.3	-1.3	1.2	
7. Government consumption expenditure	: 4.3	1.2	2.1	2.9	1.2	-0.2	0.9	1.6	2.2	3.7	4.7	3.0	1.7	
8. Collective consumption	: 2.5	-0.2	0.8	3.1	0.5	0.9	-1.9	0.2	1.7	5.3	4.1	2.4	2.4	
9. Social transfers in kind	: 5.7	2.3	3.1	2.8	1.7	-1.0	2.9	2.6	2.5	2.7	5.2	3.4	1.2	
10. Compensation of employees	: 3.1	0.3	0.1	1.5	0.3	0.2	-0.4	-0.6	0.3	2.2	2.8	1.7	0.9	
11. Intermediate consumption	: 1.7	-1.3	3.5	3.7	2.2	1.0	4.7	2.9	3.1	5.3	6.9	2.2	-1.3	
12. Social transfers other than in kind	: 6.1	1.4	3.5	6.2	2.5	0.3	0.2	-0.7	-1.9	0.7	5.3	2.4	1.1	
13. Social transfers in kind via market products	: 7.1	3.0	3.5	2.8	2.4	-2.0	2.4	2.5	3.8	4.2	6.0	4.1	3.0	
14. Interest	: 14.1	2.9	-0.9	-2.9	2.6	-2.9	0.1	4.5	2.9	0.0	-5.2	1.5	6.3	
15. Subsidies	: 4.9	-3.1	-5.7	-3.6	-6.2	-3.5	-4.7	1.3	-0.2	1.4	17.0	0.8	0.3	
16. Other current expenditure 1)	: -0.2	0.1	-0.1	-0.2	0.1	0.0	0.1	-0.1	0.0	0.1	0.2	-0.1	-0.1	
17. Total current expenditure	: 5.2	1.4	2.0	2.9	2.0	-0.4	1.0	0.6	0.5	2.4	5.0	2.3	1.4	
18. Gross saving 1)	: -1.2	0.4	-1.5	-1.0	-0.5	0.0	0.4	1.5	1.8	0.0	-3.1	-1.6	-0.1	
19. Capital transfers received	: 38.3	-9.4	2.2	3.3	6.2	5.3	0.8	-4.0	5.9	3.6	-12.5	1.5	3.5	
20. Total revenue	: 2.7	2.1	-1.3	0.7	1.0	-0.4	1.9	4.1	4.8	2.5	-2.4	-1.3	1.2	
21. Gross fixed capital formation	: -10.8	-2.1	0.0	-2.1	-6.1	-6.4	-4.4	7.0	6.0	9.1	7.0	15.6	-8.8	
22. Other capital expenditure 1)	: 0.2	-2.4	2.7	0.0	0.1	-0.1	0.0	-0.2	-0.1	0.1	0.1	-0.1	-0.1	
23. Total expenditure	: 4.7	-3.8	8.0	2.6	1.8	-0.8	0.8	0.4	0.6	2.9	5.0	2.4	0.8	
24. Tax burden	: 3.3	2.8	-2.1	0.3	1.1	-0.2	1.4	4.7	5.0	2.6	-3.0	-1.2	1.4	
25. Net lending (+) or net borrowing (-) 1)	: -0.9	2.8	-4.1	-0.8	-0.4	0.3	0.5	1.7	1.8	-0.2	-3.3	-1.7	0.2	

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	3.2	1.5	-1.3	2.8	3.7	4.0	3.8	3.3	1.6	-0.2	0.0	3.3	5.0	4.7
2. Interest payments (% of GDP)	3.5	3.1	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.8	2.7	2.6	2.6	2.7
3. Implicit interest rate 2)	7.6	5.3	5.3	5.2	5.0	5.0	4.5	4.3	4.3	4.3	4.2	3.9	3.7	3.6
4. Nominal GDP growth rate	3.8	2.4	2.5	2.5	1.4	1.0	2.2	1.4	3.7	4.4	2.8	-3.5	1.5	2.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.2	1.5	-1.3	2.8	3.7	4.0	3.8	3.3	1.6	-0.2	0.0	3.3	5.0	4.7
6. Contribution of nominal GDP growth	-1.8	-1.4	-1.5	-1.4	-0.8	-0.6	-1.4	-0.9	-2.4	-2.9	-1.8	2.4	-1.1	-1.9
7. Stock-flow adjustment 3)	6.2	0.5	1.7	-2.3	-1.2	0.0	-0.6	-0.2	0.4	0.5	2.7	1.5	1.7	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.3	-1.7	-4.5	-0.2	0.7	1.1	1.0	0.5	-1.2	-3.0	-2.7	0.7	2.3	2.0
9. Snow-ball effect	1.7	1.7	1.7	1.6	2.1	2.4	1.5	1.9	0.4	-0.1	0.9	5.1	1.6	0.8
10. Stock-flow adjustment 3)	6.2	0.5	1.7	-2.3	-1.2	0.0	-0.6	-0.2	0.4	0.5	2.7	1.5	1.7	0.0

(% of GDP)

11. Change in gross debt 5)	7.6	0.6	-1.2	-0.9	1.6	3.5	1.8	2.2	-0.4	-2.6	0.9	7.2	5.6	2.8
12. Level of gross debt (end of year)	55.6	60.9	59.7	58.8	60.4	63.9	65.7	68.0	67.6	65.0	66.0	73.2	78.8	81.6

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

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

3) Line 7 = line 10.

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

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

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.26	7.10	13.70	13.99	15.83	17.24	19.36	21.81	24.67	25.22	22.31	17.99	17.71	18.27
2. Current taxes on income and wealth	5.23	7.16	13.94	14.77	15.00	16.45	18.35	19.73	23.04	24.00	20.65	16.89	16.24	16.85
3. Social contributions	2.81	3.58	5.93	6.78	7.47	8.08	8.94	9.95	11.10	12.24	12.57	12.49	12.63	12.77
4. Of which actual social contributions	2.05	2.63	4.62	5.29	5.76	6.21	6.90	7.63	8.50	9.42	9.68	9.37	9.70	9.81
5. Other current revenue, including sales	1.88	1.95	2.74	3.00	3.29	3.47	3.78	4.29	4.98	5.52	5.78	6.49	7.37	6.69
6. Total current revenue	15.18	19.79	36.32	38.53	41.58	45.25	50.43	55.79	63.80	66.98	61.31	53.85	53.94	54.59
7. Government consumption expenditure	6.60	8.67	14.30	16.90	19.37	20.94	22.74	24.69	27.35	30.80	33.12	31.65	29.66	30.52
8. Collective consumption	2.86	3.43	5.36	6.09	6.86	7.18	7.65	8.90	9.98	11.24	12.06	11.56	11.69	11.75
9. Social transfers in kind	3.74	5.23	8.93	10.81	12.51	13.76	15.09	15.79	17.37	19.56	21.06	20.09	17.97	18.77
10. Compensation of employees	4.14	5.36	8.34	9.72	11.30	12.57	13.67	15.87	17.52	19.31	20.42	19.83	18.84	19.01
11. Intermediate consumption	2.22	2.96	5.35	6.27	7.03	7.30	7.85	7.68	8.59	9.89	10.47	9.81	9.21	9.28
12. Social transfers other than in kind	4.71	6.20	8.14	9.67	11.43	12.29	13.63	15.45	17.18	19.52	21.66	25.04	25.69	26.20
13. Social transfers in kind via market produ	0.58	0.80	1.19	1.46	1.73	1.95	2.18	2.33	2.64	3.06	3.12	3.38	3.31	3.32
14. Interest	2.88	2.81	2.13	1.80	1.82	1.77	1.71	1.78	1.81	1.98	2.51	3.45	4.55	5.71
15. Subsidies	0.43	0.51	0.76	1.04	0.79	0.82	0.77	0.88	0.78	0.87	0.94	0.84	0.99	1.05
16. Other current expenditure	0.75	1.13	2.21	2.62	2.92	3.29	3.59	3.74	4.15	4.24	4.58	4.22	4.26	4.25
17. Total current expenditure	15.71	19.78	28.12	32.58	37.02	39.99	43.42	47.73	52.66	58.87	63.69	66.58	66.86	68.82
18. Gross saving	-0.52	0.01	8.20	5.96	4.56	5.26	7.01	8.06	11.13	8.11	-2.38	-12.73	-12.92	-14.23
19. Capital transfers received	0.66	0.96	1.54	1.42	1.62	1.71	1.64	1.80	2.30	2.64	1.86	1.97	2.44	1.57
20. Total revenue	15.84	20.75	37.86	39.95	43.20	46.96	52.07	57.59	66.10	69.62	63.18	55.82	56.38	56.16
21. Gross fixed capital formation	0.83	1.21	3.68	5.02	5.55	5.16	5.28	5.76	6.62	8.44	9.24	7.43	7.25	6.44
22. Other capital expenditure	0.38	0.85	1.07	1.34	1.08	1.30	1.32	1.55	1.59	2.04	3.45	5.16	0.85	0.85
23. Total expenditure	16.92	21.84	32.87	38.93	43.65	46.46	50.01	55.04	60.88	69.36	76.37	79.17	74.96	76.12
24. Tax burden	13.04	17.58	33.12	34.81	37.08	40.49	45.09	49.82	57.00	59.44	53.13	45.46	44.10	45.40
25. Net lending (+) or net borrowing (-)	-1.08	-1.09	4.99	1.02	-0.45	0.50	2.06	2.55	5.22	0.26	-13.20	-23.35	-18.58	-19.96

Table 3B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Ireland****(percentage of GDP at current market prices (excessive deficit procedure))**

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.8	13.4	13.1	12.0	12.2	12.3	13.0	13.5	14.0	13.3	12.3	11.0	11.1	11.0
2. Current taxes on income and wealth	13.7	13.5	13.3	12.6	11.5	11.8	12.3	12.2	13.0	12.6	11.4	10.3	10.2	10.2
3. Social contributions	7.4	6.7	5.7	5.8	5.7	5.8	6.0	6.1	6.3	6.5	6.9	7.6	7.9	7.7
4. Of which actual social contributions	5.4	5.0	4.4	4.5	4.4	4.4	4.6	4.7	4.8	5.0	5.3	5.7	6.1	5.9
5. Other current revenue, including sales	4.9	3.7	2.6	2.6	2.5	2.5	2.5	2.6	2.8	2.9	3.2	4.0	4.6	4.0
6. Total current revenue	39.9	37.3	34.6	33.0	31.9	32.4	33.8	34.4	36.1	35.3	33.7	32.9	33.9	33.0
7. Government consumption expenditure	17.3	16.3	13.6	14.5	14.9	15.0	15.3	15.2	15.5	16.2	18.2	19.4	18.6	18.4
8. Collective consumption	7.5	6.5	5.1	5.2	5.3	5.1	5.1	5.5	5.6	5.9	6.6	7.1	7.3	7.1
9. Social transfers in kind	9.8	9.9	8.5	9.2	9.6	9.8	10.1	9.7	9.8	10.3	11.6	12.3	11.3	11.3
10. Compensation of employees	10.9	10.1	8.0	8.3	8.7	9.0	9.2	9.8	9.9	10.2	11.2	12.1	11.8	11.5
11. Intermediate consumption	5.8	5.6	5.1	5.4	5.4	5.2	5.3	4.7	4.9	5.2	5.8	6.0	5.8	5.6
12. Social transfers other than in kind	12.4	11.7	7.8	8.3	8.8	8.8	9.1	9.5	9.7	10.3	11.9	15.3	16.1	15.8
13. Social transfers in kind via market produ	1.5	1.5	1.1	1.2	1.3	1.4	1.5	1.4	1.5	1.6	1.7	2.1	2.1	2.0
14. Interest	7.6	5.3	2.0	1.5	1.4	1.3	1.2	1.1	1.0	1.0	1.4	2.1	2.9	3.5
15. Subsidies	1.1	1.0	0.7	0.9	0.6	0.6	0.5	0.5	0.4	0.5	0.5	0.5	0.6	0.6
16. Other current expenditure	2.0	2.1	2.1	2.2	2.2	2.4	2.4	2.3	2.3	2.2	2.5	2.6	2.7	2.6
17. Total current expenditure	41.2	37.2	26.8	27.9	28.4	28.6	29.1	29.4	29.8	31.0	35.0	40.7	42.0	41.6
18. Gross saving	-1.4	0.0	7.8	5.1	3.5	3.8	4.7	5.0	6.3	4.3	-1.3	-7.8	-8.1	-8.6
19. Capital transfers received	1.7	1.8	1.5	1.2	1.2	1.2	1.1	1.1	1.3	1.4	1.0	1.2	1.5	0.9
20. Total revenue	41.6	39.1	36.1	34.2	33.2	33.6	34.9	35.5	37.4	36.7	34.7	34.1	35.4	33.9
21. Gross fixed capital formation	2.2	2.3	3.5	4.3	4.3	3.7	3.5	3.6	3.7	4.4	5.1	4.5	4.5	3.9
22. Other capital expenditure	1.0	1.6	1.0	1.1	0.8	0.9	0.9	1.0	0.9	1.1	1.9	3.2	0.5	0.5
23. Total expenditure	44.4	41.1	31.4	33.3	33.5	33.2	33.5	34.0	34.4	36.6	42.0	48.4	47.1	46.0
24. Tax burden	34.2	33.1	31.6	29.8	28.5	29.0	30.2	30.7	32.2	31.3	29.2	27.8	27.7	27.4
25. Net lending (+) or net borrowing (-)	-2.8	-2.0	4.8	0.9	-0.3	0.4	1.4	1.6	3.0	0.1	-7.3	-14.3	-11.7	-12.1

Table 3C

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

Ireland

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.9	9.3	16.7	2.1	13.2	9.0	12.3	12.7	13.1	2.2	-11.5	-19.4	-1.6	3.2
2. Current taxes on income and wealth	9.1	0.6	12.8	5.9	1.6	9.7	11.5	7.5	16.8	4.2	-14.0	-18.2	-3.8	3.8
3. Social contributions	8.1	3.9	17.2	14.4	10.1	8.3	10.6	11.3	11.5	10.3	2.7	-0.7	1.2	1.1
4. Of which actual social contributions	7.5	3.9	19.2	14.5	8.9	7.7	11.2	10.6	11.5	10.8	2.8	-3.2	3.5	1.1
5. Other current revenue, including sales	20.5	-4.2	7.0	9.3	9.6	5.6	8.8	13.7	16.0	10.7	4.7	12.3	13.5	-9.1
6. Total current revenue	7.2	3.7	14.5	6.1	7.9	8.8	11.4	10.6	14.3	5.0	-8.5	-12.2	0.2	1.2
7. Government consumption expenditure	9.9	6.2	14.8	18.2	14.6	8.1	8.6	8.6	10.8	12.6	7.5	-4.4	-6.3	2.9
8. Collective consumption	11.3	5.6	13.3	13.5	12.6	4.7	6.6	16.4	12.1	12.6	7.3	-4.2	1.1	0.5
9. Social transfers in kind	8.8	6.7	15.7	21.0	15.7	10.0	9.7	4.6	10.0	12.6	7.6	-4.6	-10.6	4.5
10. Compensation of employees	10.0	4.9	13.4	16.6	16.3	11.2	8.8	16.1	10.4	10.2	5.7	-2.8	-5.0	0.9
11. Intermediate consumption	7.4	6.1	17.7	17.1	12.2	3.8	7.6	-2.2	11.8	15.1	5.9	-6.3	-6.1	0.8
12. Social transfers other than in kind	9.7	5.8	6.2	18.8	18.1	7.5	11.0	13.3	11.2	13.7	10.9	15.6	2.6	2.0
13. Social transfers in kind via market products	8.4	9.6	3.5	21.9	19.2	12.6	11.8	6.8	13.3	15.9	1.9	8.4	-2.2	0.5
14. Interest	0.9	-0.7	2.1	-15.2	1.2	-2.7	-3.3	3.7	1.5	9.7	26.7	37.4	32.0	25.5
15. Subsidies	3.7	1.8	3.1	36.6	-24.1	3.8	-6.2	14.7	-12.0	12.2	7.9	-10.0	17.3	5.6
16. Other current expenditure 1)	0.2	-0.1	0.0	0.1	0.0	0.1	0.1	-0.1	0.0	-0.1	0.3	0.1	0.1	-0.1
17. Total current expenditure	7.8	4.8	10.3	15.9	13.6	8.0	8.6	9.9	10.3	11.8	8.2	4.5	0.4	2.9
18. Gross saving 1)	-0.3	-0.4	0.9	-2.7	-1.6	0.3	0.9	0.3	1.3	-2.0	-5.6	-6.5	-0.3	-0.5
19. Capital transfers received	24.2	52.9	4.7	-8.0	14.3	5.3	-3.7	9.2	28.3	14.4	-29.4	5.7	24.0	-35.7
20. Total revenue	7.8	5.2	14.1	5.5	8.1	8.7	10.9	10.6	14.8	5.3	-9.3	-11.6	1.0	-0.4
21. Gross fixed capital formation	8.3	12.0	32.4	36.4	10.7	-7.0	2.2	9.1	15.1	27.4	9.5	-19.6	-2.5	-11.1
22. Other capital expenditure 1)	0.0	0.1	-1.7	0.1	-0.3	0.1	0.0	0.1	-0.1	0.2	0.8	1.3	-2.6	0.0
23. Total expenditure	7.6	5.8	7.0	18.4	12.1	6.4	7.7	10.0	10.6	13.9	10.1	3.7	-5.3	1.5
24. Tax burden	5.5	4.9	15.0	5.1	6.5	9.2	11.3	10.5	14.4	4.3	-10.6	-14.4	-1.4	3.0
25. Net lending (+) or net borrowing (-) 1)	0.0	-0.1	2.0	-3.9	-1.2	0.7	1.0	0.2	1.4	-2.8	-7.4	-7.0	2.6	-0.4

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	2.0	-2.7	-4.8	-0.9	0.3	-0.4	-1.4	-1.6	-3.0	-0.1	7.3	14.3	11.7	12.1
2. Interest payments (% of GDP)	5.3	2.3	2.0	1.5	1.4	1.3	1.2	1.1	1.0	1.0	1.4	2.1	2.9	3.5
3. Implicit interest rate 2)	6.7	4.9	4.8	4.5	4.4	4.2	4.0	4.0	4.0	4.5	5.3	4.3	4.3	4.6
4. Nominal GDP growth rate	13.0	15.1	16.0	11.5	11.4	7.3	6.7	8.7	9.0	7.4	-4.2	-10.1	-2.6	3.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.0	-2.7	-4.8	-0.9	0.3	-0.4	-1.4	-1.6	-3.0	-0.1	7.3	14.3	11.7	12.1
6. Contribution of nominal GDP growth	-10.2	-7.0	-6.7	-3.9	-3.6	-2.2	-1.9	-2.4	-2.3	-1.7	1.1	4.9	1.7	-2.9
7. Stock-flow adjustment 3)	1.6	4.7	0.8	2.5	-0.1	1.4	2.0	1.8	2.6	1.9	10.6	0.9	-0.1	0.8

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-3.2	-5.0	-6.8	-2.4	-1.1	-1.6	-2.5	-2.7	-4.0	-1.2	5.9	12.2	8.8	8.6
9. Snow-ball effect	-4.9	-4.7	-4.7	-2.4	-2.2	-0.9	-0.8	-1.3	-1.3	-0.7	2.5	7.0	4.6	0.6
10. Stock-flow adjustment 3)	1.6	4.7	0.8	2.5	-0.1	1.4	2.0	1.8	2.6	1.9	10.6	0.9	-0.1	0.8

(% of GDP)

11. Change in gross debt 5)	-6.5	-5.1	-10.7	-2.3	-3.4	-1.2	-1.3	-2.1	-2.6	0.1	18.9	20.1	13.3	10.0
12. Level of gross debt (end of year)	82.1	48.5	37.8	35.6	32.2	31.0	29.7	27.6	24.9	25.0	43.9	64.0	77.3	87.3

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.5	10.8	18.5	19.4	20.2	20.8	21.6	22.8	26.2	28.3	29.0	26.4	29.3	29.3
2. Current taxes on income and wealth	2.7	5.9	13.2	12.5	13.4	13.5	14.8	16.6	16.8	18.0	18.5	18.9	20.2	20.0
3. Social contributions	5.5	10.0	17.0	18.4	21.3	23.7	24.7	26.1	27.2	30.4	32.1	30.3	30.9	30.7
4. Of which actual social contributions	4.3	8.4	14.3	15.5	18.1	20.2	20.7	21.9	22.6	25.2	26.1	23.8	24.1	24.0
5. Other current revenue, including sales	1.9	4.8	6.0	7.3	6.2	6.4	6.4	6.7	7.4	7.7	9.2	8.7	8.8	9.0
6. Total current revenue	16.7	31.6	54.6	57.7	61.1	64.3	67.5	72.1	77.6	84.4	88.7	84.4	89.2	88.9
7. Government consumption expenditure	6.7	14.3	24.3	25.4	28.7	29.4	31.9	33.2	34.8	39.4	41.4	45.4	41.9	40.5
8. Collective consumption	4.5	9.6	16.2	17.0	19.2	18.6	20.0	19.5	20.1	23.0	24.2	27.8	23.9	23.1
9. Social transfers in kind	2.2	4.7	8.1	8.4	9.4	10.9	11.9	13.7	14.7	16.3	17.2	17.7	18.0	17.4
10. Compensation of employees	5.5	9.0	14.3	15.2	17.3	18.6	21.3	22.4	23.3	25.4	27.5	29.5	28.1	28.1
11. Intermediate consumption	1.7	4.5	8.8	9.1	10.2	10.4	10.2	10.3	10.9	12.9	12.9	14.5	12.6	12.6
12. Social transfers other than in kind	6.9	12.1	20.2	22.5	24.2	27.3	28.9	31.8	35.4	39.8	44.9	48.8	49.0	49.1
13. Social transfers in kind via market produ	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	4.7	10.1	10.0	9.5	8.6	8.5	9.2	8.7	8.7	9.4	10.9	12.0	12.8	14.0
15. Subsidies	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3
16. Other current expenditure	0.5	1.0	1.4	1.4	1.6	2.4	3.4	3.3	3.4	4.0	4.7	3.8	2.1	2.2
17. Total current expenditure	19.6	37.0	54.8	57.9	62.1	67.5	73.2	76.7	82.0	91.7	101.2	109.0	104.9	106.3
18. Gross saving	-3.0	-5.5	-0.2	-0.2	-1.0	-3.1	-5.7	-4.6	-4.4	-7.4	-12.5	-24.6	-15.7	-17.4
19. Capital transfers received	0.6	1.3	3.9	2.1	1.9	2.9	3.1	3.1	5.2	5.4	4.9	3.2	3.6	3.6
20. Total revenue	17.2	32.8	58.5	59.8	63.0	67.3	70.6	75.2	82.7	89.8	93.6	87.5	92.7	92.5
21. Gross fixed capital formation	1.4	2.5	5.0	5.2	5.3	6.0	6.5	5.5	6.2	6.6	6.6	6.8	6.7	6.8
22. Other capital expenditure	1.5	1.4	3.8	3.3	3.1	3.6	4.8	3.1	2.0	2.9	4.1	4.1	3.3	3.3
23. Total expenditure	22.6	41.0	63.6	66.4	70.5	77.0	84.5	85.3	90.2	101.3	111.9	119.9	114.9	116.4
24. Tax burden	14.2	26.1	47.1	48.7	52.7	55.3	58.0	62.2	65.8	71.9	76.0	70.0	76.1	76.0
25. Net lending (+) or net borrowing (-)	-5.3	-8.1	-5.0	-6.5	-7.5	-9.7	-13.9	-10.1	-7.5	-11.5	-18.3	-32.3	-22.2	-23.9

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.0	12.1	13.6	13.3	12.9	12.0	11.6	11.7	12.5	12.5	12.1	11.1	12.3	12.2
2. Current taxes on income and wealth	5.0	6.6	9.7	8.6	8.6	7.8	8.0	8.5	8.0	7.9	7.7	8.0	8.5	8.3
3. Social contributions	10.1	11.2	12.5	12.6	13.6	13.8	13.3	13.4	12.9	13.4	13.4	12.8	13.0	12.8
4. Of which actual social contributions	7.9	9.3	10.5	10.6	11.6	11.7	11.1	11.2	10.7	11.1	10.9	10.0	10.1	10.0
5. Other current revenue, including sales	3.6	5.3	4.4	5.0	4.0	3.7	3.4	3.4	3.5	3.4	3.8	3.7	3.7	3.7
6. Total current revenue	30.8	35.3	40.1	39.4	39.0	37.3	36.3	36.9	36.9	37.3	37.1	35.5	37.5	37.0
7. Government consumption expenditure	12.3	16.0	17.8	17.4	18.3	17.1	17.2	17.0	16.5	17.4	17.3	19.1	17.6	16.9
8. Collective consumption	8.3	10.7	11.9	11.6	12.3	10.8	10.8	10.0	9.6	10.2	10.1	11.7	10.1	9.6
9. Social transfers in kind	4.0	5.3	5.9	5.8	6.0	6.3	6.4	7.0	7.0	7.2	7.2	7.4	7.6	7.2
10. Compensation of employees	10.2	10.1	10.5	10.4	11.1	10.8	11.5	11.5	11.1	11.2	11.5	12.4	11.8	11.7
11. Intermediate consumption	3.1	5.0	6.4	6.2	6.5	6.0	5.5	5.3	5.2	5.7	5.4	6.1	5.3	5.2
12. Social transfers other than in kind	12.8	13.5	14.8	15.4	15.4	15.9	15.5	16.3	16.8	17.6	18.8	20.6	20.6	20.4
13. Social transfers in kind via market produ	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	8.6	11.2	7.3	6.5	5.5	4.9	4.9	4.4	4.1	4.1	4.6	5.1	5.4	5.8
15. Subsidies	0.5	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
16. Other current expenditure	0.9	1.2	1.0	1.0	1.0	1.4	1.8	1.7	1.6	1.8	2.0	1.6	0.9	0.9
17. Total current expenditure	36.3	41.4	40.2	39.5	39.7	39.1	39.4	39.3	38.9	40.5	42.3	45.9	44.2	44.2
18. Gross saving	-5.5	-6.1	-0.1	-0.1	-0.6	-1.8	-3.1	-2.3	-2.1	-3.3	-5.2	-10.4	-6.6	-7.2
19. Capital transfers received	1.0	1.4	2.9	1.5	1.2	1.7	1.7	1.6	2.4	2.4	2.0	1.3	1.5	1.5
20. Total revenue	31.8	36.7	43.0	40.9	40.3	39.0	38.0	38.5	39.3	39.7	39.1	36.9	39.0	38.5
21. Gross fixed capital formation	2.7	2.8	3.6	3.6	3.4	3.5	3.5	2.8	3.0	2.9	2.8	2.9	2.8	2.8
22. Other capital expenditure	2.7	1.6	2.8	2.2	2.0	2.1	2.6	1.6	1.0	1.3	1.7	1.7	1.4	1.4
23. Total expenditure	41.7	45.7	46.6	45.3	45.0	44.7	45.5	43.7	42.9	44.7	46.8	50.5	48.4	48.4
24. Tax burden	26.3	29.1	34.6	33.2	33.7	32.1	31.2	31.8	31.3	31.7	31.8	29.5	32.0	31.6
25. Net lending (+) or net borrowing (-)	-9.9	-9.1	-3.7	-4.5	-4.8	-5.6	-7.5	-5.2	-3.6	-5.1	-7.7	-13.6	-9.3	-9.9

Table 4C

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

Greece

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	28.7	10.1	8.6	4.9	3.9	3.0	4.2	5.2	15.2	8.0	2.2	-8.8	10.8	0.3
2. Current taxes on income and wealth	26.8	21.8	18.2	-4.8	7.1	0.6	9.8	11.8	1.5	6.8	2.9	2.2	7.0	-1.3
3. Social contributions	20.0	14.9	10.3	8.3	15.8	11.3	4.0	5.8	4.0	11.9	5.5	-5.4	1.8	-0.7
4. Of which actual social contributions	21.3	16.4	11.5	8.5	16.9	11.3	2.4	6.0	3.0	11.5	3.9	-8.9	1.0	-0.1
5. Other current revenue, including sales	48.8	9.0	1.0	23.3	-15.0	2.1	-0.1	5.3	10.0	4.4	19.2	-4.6	0.8	1.7
6. Total current revenue	27.4	13.5	10.4	5.6	6.0	5.3	4.9	6.9	7.5	8.8	5.1	-4.8	5.7	-0.3
7. Government consumption expenditure	13.5	46.2	14.5	4.8	12.7	2.7	8.4	4.2	4.8	13.0	5.2	9.8	-7.8	-3.3
8. Collective consumption	12.8	65.9	17.1	5.0	13.3	-3.6	8.0	-2.6	3.0	14.5	5.1	14.6	-13.8	-3.3
9. Social transfers in kind	15.0	17.9	9.7	4.3	11.4	15.5	9.0	15.5	7.3	11.0	5.2	3.1	1.6	-3.3
10. Compensation of employees	13.4	19.1	7.8	6.4	14.0	7.7	14.5	4.9	4.0	9.0	8.3	7.2	-4.7	0.2
11. Intermediate consumption	23.3	41.8	29.5	3.2	12.9	1.5	-2.2	1.3	5.8	18.1	0.1	13.0	-13.3	-0.4
12. Social transfers other than in kind	22.1	13.8	13.0	11.6	7.5	13.0	5.6	10.2	11.3	12.4	12.8	8.7	0.4	0.1
13. Social transfers in kind via market products	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	18.9	1.4	7.4	-5.0	-9.1	-1.9	8.3	-5.5	0.4	7.9	16.4	10.2	6.0	10.0
15. Subsidies	-37.7	16.5	-9.4	1.6	5.1	16.1	0.8	7.1	7.8	3.2	4.5	2.3	1.6	1.6
16. Other current expenditure 1)	0.1	0.1	0.0	0.0	0.0	0.4	0.5	-0.1	-0.1	0.2	0.2	-0.4	-0.7	0.0
17. Total current expenditure	17.5	14.1	12.5	5.7	7.3	8.6	8.5	4.8	6.8	11.9	10.3	7.7	-3.7	1.3
18. Gross saving 1)	2.8	-0.3	-0.7	0.0	-0.5	-1.2	-1.3	0.7	0.3	-1.2	-2.0	-5.1	3.7	-0.6
19. Capital transfers received	39.2	7.3	49.4	-45.5	-10.5	53.6	4.8	-0.4	67.4	5.4	-10.1	-35.4	13.3	-0.1
20. Total revenue	27.7	13.2	12.4	2.2	5.4	6.7	4.9	6.6	10.0	8.6	4.2	-6.4	5.9	-0.3
21. Gross fixed capital formation	35.6	20.1	25.6	5.4	0.7	13.3	9.3	-15.9	13.9	6.2	-0.8	3.7	-1.9	0.9
22. Other capital expenditure 1)	-1.5	0.3	0.2	-0.6	-0.2	0.1	0.5	-1.0	-0.6	0.3	0.4	0.0	-0.3	0.0
23. Total expenditure	14.9	15.1	13.6	4.4	6.3	9.3	9.7	0.9	5.8	12.3	10.4	7.2	-4.1	1.3
24. Tax burden	26.6	14.9	12.1	3.3	8.3	4.9	4.8	7.3	5.9	9.2	5.7	-7.9	6.2	-0.1
25. Net lending (+) or net borrowing (-) 1)	4.2	-0.8	-0.6	-0.8	-0.3	-0.9	-1.9	2.3	1.6	-1.5	-2.6	-6.0	4.3	-0.6

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	9.1	3.1	3.7	4.5	4.8	5.6	7.5	5.2	3.6	5.1	7.7	13.6	9.3	9.9
2. Interest payments (% of GDP)	11.2	7.4	7.3	6.5	5.5	4.9	4.9	4.4	4.1	4.1	4.6	5.1	5.4	5.8
3. Implicit interest rate 2)	13.1	8.3	8.4	6.7	5.7	5.3	5.5	4.7	4.5	4.6	5.0	5.1	4.7	4.7
4. Nominal GDP growth rate	12.1	6.6	8.0	7.4	7.0	10.1	7.8	5.1	7.7	7.6	5.6	-0.7	0.0	1.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	9.1	3.1	3.7	4.5	4.8	5.6	7.5	5.2	3.6	5.1	7.7	13.6	9.3	9.9
6. Contribution of nominal GDP growth	-10.4	-5.8	-7.0	-7.2	-6.7	-9.3	-7.0	-4.8	-7.2	-6.9	-5.1	0.7	0.0	-1.5
7. Stock-flow adjustment 3)	2.0	2.2	12.7	3.0	-0.1	-0.5	0.6	1.1	1.3	-0.2	0.9	1.6	0.5	0.5

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-2.2	-4.3	-3.6	-2.0	-0.7	0.7	2.6	0.7	-0.6	0.9	3.1	8.5	4.0	4.1
9. Snow-ball effect	0.8	1.6	0.4	-0.7	-1.2	-4.4	-2.1	-0.4	-3.0	-2.8	-0.5	5.8	5.4	4.4
10. Stock-flow adjustment 3)	2.0	2.2	12.7	3.0	-0.1	-0.5	0.6	1.1	1.3	-0.2	0.9	1.6	0.5	0.5

(% of GDP)

11. Change in gross debt 5)	0.7	-0.5	9.4	0.3	-2.1	-4.2	1.1	1.5	-2.3	-2.0	3.5	15.9	9.8	9.0
12. Level of gross debt (end of year)	97.0	94.0	103.4	103.7	101.7	97.4	98.6	100.0	97.8	95.7	99.2	115.1	124.9	133.9

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 5A

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

Spain

(Mrd EURO-ESP)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	44.6	66.3	71.6	74.9	81.7	89.9	99.9	111.0	121.4	123.5	107.6	91.8	96.0	99.6
2. Current taxes on income and wealth	44.4	57.8	64.0	68.2	76.1	78.8	85.5	99.1	114.8	135.8	117.5	101.0	105.4	108.1
3. Social contributions	56.8	74.0	81.1	88.4	94.5	101.8	109.1	117.4	127.1	136.8	143.0	140.4	140.5	141.8
4. Of which actual social contributions	52.7	69.1	75.8	82.8	88.5	95.5	102.2	110.1	119.2	128.1	133.8	130.7	132.1	132.6
5. Other current revenue, including sales	17.8	20.5	20.0	22.8	22.8	22.9	22.3	23.6	27.6	31.8	32.2	32.7	34.3	34.9
6. Total current revenue	163.6	218.6	236.7	254.3	275.1	293.5	316.9	351.1	390.9	427.9	400.4	365.8	376.3	384.4
7. Government consumption expenditure	80.9	99.6	108.4	116.2	125.4	135.9	149.8	163.7	177.5	193.5	211.1	222.3	226.7	225.3
8. Collective consumption	35.2	42.2	46.3	50.3	53.2	57.8	63.0	67.9	74.0	80.7	87.7	92.4	93.9	72.6
9. Social transfers in kind	45.7	57.5	62.1	65.9	72.2	78.1	86.7	95.9	103.5	112.8	123.4	130.0	132.8	152.6
10. Compensation of employees	50.2	60.7	64.7	68.7	72.9	78.7	84.6	91.0	98.3	107.8	117.6	124.3	125.0	125.1
11. Intermediate consumption	20.1	24.2	27.1	29.2	32.3	35.6	40.4	45.3	49.0	55.4	59.8	61.1	64.5	62.5
12. Social transfers other than in kind	60.7	70.3	75.5	79.8	86.2	91.5	98.6	105.5	112.7	122.5	135.5	153.2	160.4	161.8
13. Social transfers in kind via market produ	9.5	13.5	14.8	16.0	17.9	18.7	21.2	23.3	26.0	25.9	28.2	30.3	31.3	31.8
14. Interest	22.9	20.3	20.3	20.6	19.6	18.4	17.1	16.3	16.1	16.9	17.2	18.9	22.7	27.7
15. Subsidies	4.4	6.8	7.1	6.9	7.7	8.2	8.3	9.2	9.8	11.3	11.7	11.6	7.9	7.0
16. Other current expenditure	4.3	7.4	8.1	8.7	10.0	11.5	12.7	14.2	16.1	15.7	18.7	20.9	14.7	16.8
17. Total current expenditure	172.0	203.3	217.6	230.1	246.6	262.6	282.8	304.7	328.0	355.6	388.7	420.1	426.6	432.6
18. Gross saving	-8.4	15.4	19.1	24.2	28.5	30.9	34.1	46.4	63.0	72.3	11.7	-54.3	-50.3	-48.2
19. Capital transfers received	6.1	4.3	3.5	4.2	5.0	5.4	7.2	7.0	6.8	4.9	2.3	-0.8	0.3	-0.2
20. Total revenue	169.7	222.9	240.3	258.5	280.1	298.9	324.0	358.1	397.7	432.8	402.7	365.0	376.6	384.2
21. Gross fixed capital formation	16.7	19.3	19.9	22.6	25.8	28.1	28.4	32.4	36.6	42.6	41.6	46.0	41.8	34.0
22. Other capital expenditure	10.0	8.5	9.0	10.2	11.0	9.8	15.7	12.3	13.3	14.6	16.6	16.5	11.2	11.4
23. Total expenditure	198.7	231.1	246.4	262.9	283.4	300.5	326.9	349.4	377.9	412.7	446.9	482.6	479.5	478.1
24. Tax burden	146.3	194.8	213.7	227.9	247.3	265.5	290.1	323.6	358.7	390.7	360.3	320.8	331.9	338.0
25. Net lending (+) or net borrowing (-)	-28.9	-8.3	-6.2	-4.4	-3.3	-1.6	-2.9	8.8	19.8	20.1	-44.3	-117.6	-102.9	-93.9

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

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	10.0	11.4	11.4	11.0	11.2	11.5	11.9	12.2	12.3	11.7	9.9	8.7	9.1	9.3
2. Current taxes on income and wealth	9.9	10.0	10.2	10.0	10.4	10.1	10.2	10.9	11.7	12.9	10.8	9.6	10.0	10.1
3. Social contributions	12.7	12.8	12.9	13.0	13.0	13.0	13.0	12.9	12.9	13.0	13.1	13.4	13.4	13.3
4. Of which actual social contributions	11.8	11.9	12.0	12.2	12.1	12.2	12.2	12.1	12.1	12.2	12.3	12.4	12.6	12.4
5. Other current revenue, including sales	4.0	3.5	3.2	3.4	3.1	2.9	2.7	2.6	2.8	3.0	3.0	3.1	3.3	3.3
6. Total current revenue	36.6	37.7	37.6	37.4	37.7	37.5	37.7	38.6	39.7	40.6	36.8	34.8	35.8	35.9
7. Government consumption expenditure	18.1	17.2	17.2	17.1	17.2	17.4	17.8	18.0	18.0	18.4	19.4	21.2	21.6	21.1
8. Collective consumption	7.9	7.3	7.3	7.4	7.3	7.4	7.5	7.5	7.5	7.7	8.1	8.8	8.9	6.8
9. Social transfers in kind	10.2	9.9	9.9	9.7	9.9	10.0	10.3	10.6	10.5	10.7	11.3	12.4	12.6	14.3
10. Compensation of employees	11.2	10.5	10.3	10.1	10.0	10.1	10.1	10.0	10.0	10.2	10.8	11.8	11.9	11.7
11. Intermediate consumption	4.5	4.2	4.3	4.3	4.4	4.5	4.8	5.0	5.0	5.3	5.5	5.8	6.1	5.8
12. Social transfers other than in kind	13.6	12.1	12.0	11.7	11.8	11.7	11.7	11.6	11.5	11.6	12.4	14.6	15.3	15.1
13. Social transfers in kind via market produ	2.1	2.3	2.3	2.4	2.5	2.4	2.5	2.6	2.6	2.5	2.6	2.9	3.0	3.0
14. Interest	5.1	3.5	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	2.2	2.6
15. Subsidies	1.0	1.2	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	0.7	0.6
16. Other current expenditure	1.0	1.3	1.3	1.3	1.4	1.5	1.5	1.6	1.6	1.5	1.7	2.0	1.4	1.6
17. Total current expenditure	38.5	35.0	34.5	33.8	33.8	33.5	33.6	33.5	33.3	33.8	35.7	40.0	40.6	40.5
18. Gross saving	-1.9	2.6	3.0	3.5	3.9	3.9	4.0	5.1	6.4	6.9	1.1	-5.2	-4.8	-4.5
19. Capital transfers received	1.4	0.7	0.6	0.6	0.7	0.7	0.9	0.8	0.7	0.5	0.2	-0.1	0.0	0.0
20. Total revenue	38.0	38.4	38.1	38.0	38.4	38.2	38.5	39.4	40.4	41.1	37.0	34.7	35.9	35.9
21. Gross fixed capital formation	3.7	3.3	3.2	3.3	3.5	3.6	3.4	3.6	3.7	4.0	3.8	4.4	4.0	3.2
22. Other capital expenditure	2.2	1.5	1.4	1.5	1.5	1.3	1.9	1.4	1.3	1.4	1.5	1.6	1.1	1.1
23. Total expenditure	44.4	39.9	39.1	38.6	38.9	38.4	38.9	38.4	38.4	39.2	41.1	45.9	45.7	44.7
24. Tax burden	32.7	33.6	33.9	33.5	33.9	33.9	34.5	35.6	36.4	37.1	33.1	30.5	31.6	31.6
25. Net lending (+) or net borrowing (-)	-6.5	-1.4	-1.0	-0.6	-0.5	-0.2	-0.3	1.0	2.0	1.9	-4.1	-11.2	-9.8	-8.8

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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.6	12.8	7.9	4.7	9.0	10.1	11.1	11.1	9.4	1.7	-12.8	-14.7	4.5	3.7
2. Current taxes on income and wealth	7.3	7.6	10.7	6.5	11.7	3.6	8.5	15.8	15.9	18.3	-13.5	-14.0	4.4	2.6
3. Social contributions	7.6	7.6	9.7	8.9	7.0	7.7	7.1	7.7	8.2	7.6	4.6	-1.9	0.1	0.9
4. Of which actual social contributions	7.7	7.7	9.8	9.2	6.9	7.8	7.0	7.7	8.3	7.4	4.5	-2.3	1.1	0.4
5. Other current revenue, including sales	6.1	5.3	-2.1	13.8	-0.1	0.5	-2.5	5.6	17.1	15.4	1.2	1.3	5.1	1.7
6. Total current revenue	7.1	8.9	8.3	7.4	8.2	6.7	8.0	10.8	11.3	9.4	-6.4	-8.6	2.8	2.2
7. Government consumption expenditure	5.4	6.7	8.8	7.2	7.9	8.4	10.2	9.3	8.4	9.0	9.1	5.3	2.0	-0.6
8. Collective consumption	3.9	5.3	9.8	8.8	5.8	8.6	9.1	7.6	9.1	9.0	8.7	5.3	1.7	-22.7
9. Social transfers in kind	6.6	7.7	8.1	6.1	9.6	8.2	11.0	10.6	7.9	9.0	9.4	5.3	2.2	15.0
10. Compensation of employees	5.8	5.9	6.6	6.2	6.1	8.0	7.5	7.6	8.0	9.7	9.1	5.6	0.6	0.1
11. Intermediate consumption	1.8	6.6	12.1	7.8	10.6	10.2	13.4	12.2	8.1	13.1	8.0	2.1	5.6	-3.1
12. Social transfers other than in kind	5.0	4.3	7.3	5.8	8.0	6.2	7.7	7.0	6.9	8.6	10.6	13.1	4.7	0.8
13. Social transfers in kind via market produc	6.7	11.2	9.6	8.4	11.6	4.3	13.5	9.8	11.9	-0.6	8.9	7.5	3.4	1.5
14. Interest	8.2	-10.5	0.0	1.6	-4.9	-6.3	-7.1	-4.7	-0.7	4.8	1.8	9.4	20.4	22.1
15. Subsidies	3.1	13.6	4.3	-2.6	10.6	6.5	1.4	10.5	6.9	15.7	3.3	-1.1	-31.9	-11.7
16. Other current expenditure 1)	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.1	-0.1	0.2	0.3	-0.6	0.2
17. Total current expenditure	5.5	4.2	7.1	5.7	7.2	6.5	7.7	7.7	7.7	8.4	9.3	8.1	1.5	1.4
18. Gross saving 1)	0.5	1.6	0.4	0.5	0.4	0.0	0.1	1.1	1.3	0.5	-5.8	-6.2	0.4	0.3
19. Capital transfers received	6.2	25.3	-17.5	20.4	18.3	7.5	33.4	-1.9	-3.7	-27.2	-54.1	-136.3	-141.6	-166.7
20. Total revenue	7.1	9.2	7.8	7.6	8.4	6.7	8.4	10.5	11.1	8.8	-7.0	-9.4	3.2	2.0
21. Gross fixed capital formation	-11.4	8.6	2.7	13.6	14.5	8.6	1.3	13.8	13.1	16.3	-2.2	10.5	-9.2	-18.6
22. Other capital expenditure 1)	-0.5	-0.1	-0.1	0.1	0.0	-0.3	0.6	-0.5	0.0	0.0	0.1	0.0	-0.5	0.0
23. Total expenditure	3.0	4.3	6.6	6.7	7.8	6.0	8.8	6.9	8.2	9.2	8.3	8.0	-0.6	-0.3
24. Tax burden	7.1	9.4	9.7	6.6	8.5	7.4	9.3	11.5	10.9	8.9	-7.8	-11.0	3.5	1.8
25. Net lending (+) or net borrowing (-) 1)	1.6	1.8	0.4	0.3	0.2	0.2	-0.1	1.3	1.1	-0.1	-6.0	-7.1	1.4	1.0

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	6.5	1.4	1.0	0.6	0.5	0.2	0.3	-1.0	-2.0	-1.9	4.1	11.2	9.8	8.8
2. Interest payments (% of GDP)	5.1	3.5	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	2.2	2.6
3. Implicit interest rate 2)	9.2	5.9	5.6	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.5	4.4	4.1	4.1
4. Nominal GDP growth rate	7.8	7.5	8.7	8.0	7.1	7.4	7.4	8.1	8.3	7.0	3.4	-3.4	-0.1	1.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.5	1.4	1.0	0.6	0.5	0.2	0.3	-1.0	-2.0	-1.9	4.1	11.2	9.8	8.8
6. Contribution of nominal GDP growth	-4.3	-4.5	-5.0	-4.4	-3.7	-3.6	-3.4	-3.4	-3.3	-2.6	-1.2	1.4	0.1	-1.2
7. Stock-flow adjustment 3)	1.3	1.3	0.9	0.0	0.3	-0.4	0.5	1.2	1.9	1.1	0.7	0.9	1.8	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.4	-2.1	-2.2	-2.4	-2.2	-2.1	-1.7	-2.8	-3.7	-3.5	2.5	9.4	7.6	6.2
9. Snow-ball effect	0.8	-1.0	-1.8	-1.4	-1.0	-1.3	-1.3	-1.7	-1.7	-1.0	0.4	3.2	2.2	1.4
10. Stock-flow adjustment 3)	1.3	1.3	0.9	0.0	0.3	-0.4	0.5	1.2	1.9	1.1	0.7	0.9	1.8	0.0

(% of GDP)

11. Change in gross debt 5)	3.5	-1.8	-3.1	-3.8	-3.0	-3.8	-2.5	-3.2	-3.5	-3.4	3.5	13.5	11.6	7.6
12. Level of gross debt (end of year)	63.3	62.3	59.3	55.5	52.5	48.7	46.2	43.0	39.6	36.2	39.7	53.2	64.9	72.5

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

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

3) Line 7 = line 10.

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

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

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	66	115	149	182	219	239	254	266	276	285	289	285	282	290
2. Current taxes on income and wealth	33	59	81	96	173	174	184	195	212	217	224	186	204	222
3. Social contributions	85	151	207	243	258	290	299	312	328	340	350	351	355	362
4. Of which actual social contributions	77	138	191	222	232	261	269	281	296	307	315	315	318	325
5. Other current revenue, including sales	19	38	49	62	68	72	77	81	87	92	97	97	99	103
6. Total current revenue	203	362	486	583	718	775	814	853	902	934	959	919	940	976
7. Government consumption expenditure	95	172	224	283	330	378	394	409	422	436	451	471	483	492
8. Collective consumption	38	70	88	107	124	133	139	143	147	151	155	164	169	172
9. Social transfers in kind	57	102	136	176	206	245	255	266	275	285	296	306	315	320
10. Compensation of employees	57	101	127	162	192	216	221	228	234	242	247	254	260	265
11. Intermediate consumption	24	42	56	66	74	81	86	89	92	94	97	104	107	110
12. Social transfers other than in kind	68	129	169	214	247	280	292	305	318	330	342	362	377	387
13. Social transfers in kind via market produ	15	32	45	58	71	88	93	97	102	107	112	117	122	127
14. Interest	5	19	28	41	42	45	45	45	46	51	56	44	50	58
15. Subsidies	9	18	18	19	21	26	25	24	26	28	27	32	31	29
16. Other current expenditure	7	14	20	32	39	52	54	58	60	61	65	71	68	69
17. Total current expenditure	185	355	463	593	687	787	816	848	878	912	947	985	1014	1045
18. Gross saving	18	7	23	-10	31	-12	-2	5	24	22	12	-65	-74	-68
19. Capital transfers received	0	0	0	2	5	8	9	17	8	6	4	3	3	4
20. Total revenue	203	363	486	585	723	784	823	870	910	940	964	922	943	980
21. Gross fixed capital formation	14	23	36	38	44	49	52	57	58	62	63	64	66	65
22. Other capital expenditure	4	7	13	19	12	13	15	16	15	16	18	19	19	19
23. Total expenditure	203	385	511	650	744	849	882	921	951	991	1029	1067	1099	1129
24. Tax burden	178	316	429	510	636	684	717	753	793	818	835	794	813	845
25. Net lending (+) or net borrowing (-)	0	-23	-25	-65	-21	-65	-60	-50	-41	-51	-65	-145	-156	-149

Table 6B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****France****(percentage of GDP at current market prices (excessive deficit procedure))**

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	14.8	15.4	14.5	15.2	15.2	15.0	15.3	15.4	15.3	15.1	14.8	14.8	14.4	14.4
2. Current taxes on income and wealth	7.4	7.9	7.9	8.1	12.0	10.9	11.1	11.3	11.7	11.4	11.5	9.7	10.4	11.0
3. Social contributions	19.1	20.3	20.0	20.3	17.9	18.2	18.0	18.1	18.2	17.9	18.0	18.3	18.1	17.9
4. Of which actual social contributions	17.4	18.6	18.5	18.6	16.1	16.4	16.2	16.3	16.4	16.2	16.2	16.4	16.2	16.1
5. Other current revenue, including sales	4.3	5.1	4.7	5.2	4.7	4.5	4.6	4.7	4.8	4.9	5.0	5.1	5.0	5.1
6. Total current revenue	45.6	48.7	47.0	48.8	49.8	48.6	49.0	49.4	50.0	49.3	49.2	47.9	48.0	48.4
7. Government consumption expenditure	21.4	23.1	21.7	23.7	22.9	23.7	23.7	23.7	23.4	23.0	23.2	24.5	24.7	24.4
8. Collective consumption	8.6	9.4	8.6	9.0	8.6	8.3	8.4	8.3	8.1	8.0	8.0	8.6	8.6	8.5
9. Social transfers in kind	12.8	13.7	13.2	14.7	14.3	15.4	15.4	15.4	15.2	15.1	15.2	16.0	16.1	15.9
10. Compensation of employees	12.8	13.5	12.3	13.6	13.3	13.5	13.3	13.2	13.0	12.8	12.7	13.2	13.2	13.1
11. Intermediate consumption	5.3	5.7	5.4	5.5	5.2	5.1	5.2	5.2	5.1	5.0	5.0	5.4	5.5	5.5
12. Social transfers other than in kind	15.2	17.3	16.4	17.9	17.1	17.5	17.6	17.7	17.6	17.4	17.6	18.8	19.2	19.2
13. Social transfers in kind via market produ	3.5	4.3	4.4	4.9	4.9	5.5	5.6	5.6	5.6	5.6	5.8	6.1	6.2	6.3
14. Interest	1.2	2.5	2.7	3.5	2.9	2.8	2.7	2.6	2.5	2.7	2.9	2.3	2.6	2.9
15. Subsidies	2.0	2.5	1.8	1.6	1.5	1.6	1.5	1.4	1.4	1.5	1.4	1.7	1.6	1.4
16. Other current expenditure	1.6	1.9	2.0	2.7	2.7	3.2	3.3	3.4	3.3	3.2	3.4	3.7	3.5	3.4
17. Total current expenditure	41.6	47.7	44.8	49.7	47.7	49.4	49.2	49.1	48.6	48.1	48.6	51.3	51.8	51.8
18. Gross saving	4.0	1.0	2.2	-0.9	2.1	-0.7	-0.1	0.3	1.3	1.1	0.6	-3.4	-3.8	-3.4
19. Capital transfers received	0.0	0.0	0.0	0.2	0.3	0.5	0.5	1.0	0.4	0.3	0.2	0.2	0.2	0.2
20. Total revenue	45.6	48.8	47.0	49.0	50.2	49.2	49.6	50.4	50.4	49.6	49.5	48.1	48.2	48.6
21. Gross fixed capital formation	3.1	3.2	3.4	3.2	3.1	3.1	3.1	3.3	3.2	3.3	3.3	3.3	3.4	3.2
22. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.8	0.9	0.9	0.8	0.9	0.9	1.0	1.0	1.0
23. Total expenditure	45.7	51.8	49.5	54.4	51.6	53.3	53.2	53.3	52.7	52.3	52.8	55.6	56.1	55.9
24. Tax burden	40.1	42.5	41.6	42.7	44.1	42.9	43.2	43.6	43.9	43.2	42.9	41.4	41.5	41.9
25. Net lending (+) or net borrowing (-)	-0.1	-3.0	-2.4	-5.5	-1.5	-4.1	-3.6	-2.9	-2.3	-2.7	-3.3	-7.5	-8.0	-7.4

Table 6C

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

France

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.0	7.5	5.5	4.8	1.3	3.2	6.5	4.5	3.8	3.6	1.1	-1.3	-0.9	2.7
2. Current taxes on income and wealth	20.8	5.3	8.1	3.3	5.8	-0.5	5.8	5.6	8.7	2.4	3.2	-16.6	9.6	8.6
3. Social contributions	16.1	7.0	6.0	3.0	4.0	4.3	3.1	4.4	5.2	3.4	3.0	0.4	1.0	2.1
4. Of which actual social contributions	16.1	6.9	6.0	3.0	4.0	4.2	3.1	4.5	5.5	3.4	2.8	0.0	0.9	2.1
5. Other current revenue, including sales	19.3	11.7	5.7	7.5	8.3	-4.0	5.7	5.3	7.9	5.8	5.8	-0.4	1.9	4.0
6. Total current revenue	15.7	7.4	6.1	4.1	4.0	2.0	5.0	4.8	5.8	3.5	2.7	-4.2	2.2	3.9
7. Government consumption expenditure	16.6	7.4	5.8	3.2	4.2	4.5	4.1	3.8	3.3	3.4	3.4	4.3	2.6	1.8
8. Collective consumption	17.2	7.6	4.0	0.2	3.2	2.2	4.4	2.9	3.0	2.8	2.7	5.9	2.6	1.8
9. Social transfers in kind	16.2	7.3	7.0	5.1	4.8	5.8	3.9	4.2	3.5	3.7	3.9	3.5	2.6	1.8
10. Compensation of employees	15.7	6.9	5.6	4.7	3.8	3.4	2.4	3.4	2.8	3.1	2.3	2.8	2.1	1.9
11. Intermediate consumption	18.6	7.4	5.6	2.7	6.1	2.8	5.6	4.2	3.0	2.0	2.8	8.2	2.3	3.0
12. Social transfers other than in kind	15.8	8.5	6.3	3.1	2.3	4.1	4.4	4.4	4.5	3.7	3.6	5.7	4.2	2.8
13. Social transfers in kind via market products	17.0	12.8	5.8	4.8	6.1	7.6	5.8	4.3	4.6	4.9	5.2	4.6	3.8	3.8
14. Interest	21.7	16.1	14.4	7.2	1.6	-1.4	1.3	-0.3	1.2	10.4	10.4	-20.9	13.7	16.3
15. Subsidies	11.5	0.6	2.0	0.9	2.2	-0.7	-3.9	-1.2	6.0	6.8	-0.8	15.9	-2.8	-6.6
16. Other current expenditure 1)	0.0	0.0	0.1	0.0	0.1	0.3	0.0	0.1	-0.1	-0.1	0.1	0.3	-0.2	0.0
17. Total current expenditure	16.0	8.1	6.4	3.9	3.7	4.1	3.7	3.9	3.6	3.9	3.8	4.0	3.0	3.0
18. Gross saving 1)	0.0	-0.3	-0.1	0.1	0.1	-1.0	0.6	0.4	1.0	-0.2	-0.5	-4.0	-0.4	0.4
19. Capital transfers received	-106.1	-112.8	-93.4	-9.9	13.7	37.1	2.8	98.9	-54.9	-27.0	-21.2	-30.5	6.9	6.7
20. Total revenue	16.2	7.9	5.6	4.0	4.1	2.3	5.0	5.8	4.6	3.2	2.6	-4.3	2.3	3.9
21. Gross fixed capital formation	17.1	12.4	5.6	-3.6	10.8	8.1	5.3	10.4	1.5	7.6	1.9	0.8	2.9	-1.8
22. Other capital expenditure 1)	-0.1	0.1	0.3	0.3	-0.3	-0.1	0.1	0.0	-0.1	0.0	0.0	0.1	0.0	0.0
23. Total expenditure	15.9	8.5	6.9	4.0	3.5	4.2	3.9	4.3	3.3	4.2	3.8	3.8	3.0	2.7
24. Tax burden	15.6	7.3	5.5	3.7	3.5	2.5	4.8	5.0	5.4	3.1	2.1	-5.0	2.4	4.0
25. Net lending (+) or net borrowing (-) 1)	0.1	-0.3	-0.6	0.0	0.3	-1.0	0.5	0.7	0.6	-0.4	-0.6	-4.2	-0.4	0.6

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.5	1.8	1.5	1.5	3.1	4.1	3.6	2.9	2.3	2.7	3.3	7.5	8.0	7.4
2. Interest payments (% of GDP)	3.5	3.0	2.9	3.0	2.9	2.8	2.7	2.6	2.5	2.7	2.9	2.3	2.6	2.9
3. Implicit interest rate 2)	7.3	5.2	5.2	5.5	5.3	4.9	4.5	4.2	4.0	4.4	4.6	3.4	3.4	3.6
4. Nominal GDP growth rate	3.5	3.3	5.4	3.9	3.4	3.0	4.1	4.0	4.7	4.9	2.8	-1.5	2.1	3.0

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.5	1.8	1.5	1.5	3.1	4.1	3.6	2.9	2.3	2.7	3.3	7.5	8.0	7.4
6. Contribution of nominal GDP growth	-1.6	-1.9	-3.0	-2.1	-1.9	-1.7	-2.5	-2.5	-3.0	-3.0	-1.7	1.0	-1.6	-2.4
7. Stock-flow adjustment 3)	2.3	-0.5	0.1	0.1	0.7	1.7	0.8	1.0	-2.0	0.4	2.1	1.5	-0.4	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.0	-1.2	-1.4	-1.5	0.2	1.3	0.9	0.3	-0.3	0.0	0.5	5.2	5.4	4.5
9. Snow-ball effect	1.8	1.1	-0.1	0.9	1.1	1.1	0.3	0.2	-0.4	-0.3	1.1	3.3	1.0	0.4
10. Stock-flow adjustment 3)	2.3	-0.5	0.1	0.1	0.7	1.7	0.8	1.0	-2.0	0.4	2.1	1.5	-0.4	0.1

(% of GDP)

11. Change in gross debt 5)	6.1	-0.6	-1.5	-0.5	1.9	4.1	2.0	1.5	-2.7	0.1	3.7	10.1	6.0	5.0
12. Level of gross debt (end of year)	55.5	58.8	57.3	56.9	58.8	62.9	64.9	66.4	63.7	63.8	67.5	77.6	83.6	88.6

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

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

3) Line 7 = line 10.

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

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

Table 7A

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

Italy

(Mrd EURO-ITL)

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	16.7	37.8	72.8	111.6	175.0	186.8	195.5	202.7	220.3	227.1	216.0	207.0	211.3	216.7
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	178.7	185.4	189.8	213.9	233.2	239.7	222.7	228.6	234.9
3. Social contributions	28.0	58.1	98.5	136.1	148.0	168.8	176.0	183.4	189.7	205.3	215.9	215.0	218.7	222.6
4. Of which actual social contributions	25.4	51.3	88.1	120.2	144.1	165.0	172.4	180.0	186.1	201.3	212.0	210.9	214.6	218.4
5. Other current revenue, including sales	4.7	11.5	20.9	34.5	39.8	41.4	45.8	43.6	45.7	47.0	48.4	48.4	49.5	50.8
6. Total current revenue	68.3	159.7	289.2	419.3	534.7	575.6	602.6	619.6	669.5	712.5	720.1	693.0	708.1	725.1
7. Government consumption expenditure	34.4	80.3	141.2	170.2	219.7	262.9	276.2	290.8	299.3	304.2	317.3	327.8	331.8	335.6
8. Collective consumption	:	:	56.9	71.9	90.8	110.1	116.2	120.9	122.3	124.1	130.1	135.8	137.4	139.0
9. Social transfers in kind	:	:	84.3	98.2	129.0	152.9	160.0	169.9	177.0	180.1	187.1	192.0	194.4	196.6
10. Compensation of employees	21.8	48.9	85.6	103.9	124.3	144.7	149.9	156.5	163.2	164.0	169.8	171.6	175.2	175.9
11. Intermediate consumption	7.6	20.4	35.1	45.8	59.9	70.8	75.0	78.6	77.7	81.0	86.2	92.7	92.1	93.6
12. Social transfers other than in kind	25.0	63.6	105.4	154.3	195.4	224.5	234.7	242.3	252.2	264.4	277.3	291.3	299.2	306.8
13. Social transfers in kind via market produ	3.8	9.1	18.0	18.1	27.5	34.8	37.9	40.2	41.3	41.9	42.8	44.5	44.6	45.7
14. Interest	9.0	36.2	70.7	109.8	75.6	68.4	65.8	66.1	68.6	77.1	81.2	71.3	70.9	76.7
15. Subsidies	5.4	10.8	12.8	13.5	14.1	14.2	14.3	12.9	13.1	14.9	15.1	15.1	15.7	15.7
16. Other current expenditure	1.2	3.1	6.3	9.4	22.1	29.3	30.7	31.9	32.8	34.4	35.7	37.7	39.0	38.6
17. Total current expenditure	73.9	192.1	334.0	454.9	518.9	586.7	608.4	628.6	648.8	677.7	708.0	724.2	736.7	753.0
18. Gross saving	-5.6	-32.4	-44.8	-35.6	15.8	-11.1	-5.8	-9.0	20.7	34.8	12.1	-31.1	-28.6	-27.9
19. Capital transfers received	0.5	1.2	1.6	7.9	5.0	22.3	12.2	6.3	4.4	4.5	3.7	16.1	7.0	6.0
20. Total revenue	68.8	160.9	290.8	427.3	539.7	597.9	614.8	625.9	673.9	717.0	723.8	709.1	715.1	731.1
21. Gross fixed capital formation	6.0	14.7	22.3	19.5	27.7	32.8	33.4	33.7	34.8	35.8	34.6	37.0	33.6	31.9
22. Other capital expenditure	3.0	7.4	14.7	23.1	3.1	25.0	21.6	25.0	39.7	26.7	23.8	28.7	26.6	25.7
23. Total expenditure	83.0	214.1	371.0	497.5	549.7	644.5	663.4	687.3	723.3	740.2	766.4	789.9	797.0	810.6
24. Tax burden	62.4	144.6	263.4	380.1	497.9	552.5	565.3	578.2	624.5	666.2	673.4	656.7	660.2	674.9
25. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.2	-70.2	-10.0	-46.6	-48.6	-61.4	-49.4	-23.2	-42.6	-80.8	-81.9	-79.5

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	8.2	8.8	10.4	11.8	14.7	14.0	14.0	14.2	14.8	14.7	13.8	13.6	13.6	13.5
2. Current taxes on income and wealth	9.3	12.2	13.8	14.5	14.4	13.4	13.3	13.3	14.4	15.1	15.3	14.6	14.7	14.6
3. Social contributions	13.7	13.5	14.0	14.4	12.4	12.6	12.6	12.8	12.8	13.3	13.8	14.1	14.1	13.9
4. Of which actual social contributions	12.5	11.9	12.6	12.7	12.1	12.4	12.4	12.6	12.5	13.0	13.5	13.9	13.8	13.6
5. Other current revenue, including sales	2.3	2.7	3.0	3.6	3.3	3.1	3.3	3.0	3.1	3.0	3.1	3.2	3.2	3.2
6. Total current revenue	33.6	37.2	41.2	44.3	44.9	43.1	43.3	43.3	45.1	46.1	45.9	45.6	45.6	45.2
7. Government consumption expenditure	16.9	18.7	20.1	18.0	18.4	19.7	19.9	20.3	20.1	19.7	20.2	21.6	21.4	20.9
8. Collective consumption	:	:	8.1	7.6	7.6	8.2	8.4	8.5	8.2	8.0	8.3	8.9	8.8	8.7
9. Social transfers in kind	:	:	12.0	10.4	10.8	11.4	11.5	11.9	11.9	11.6	11.9	12.6	12.5	12.2
10. Compensation of employees	10.7	11.4	12.2	11.0	10.4	10.8	10.8	11.0	11.0	10.6	10.8	11.3	11.3	11.0
11. Intermediate consumption	3.7	4.8	5.0	4.8	5.0	5.3	5.4	5.5	5.2	5.2	5.5	6.1	5.9	5.8
12. Social transfers other than in kind	12.3	14.8	15.0	16.3	16.4	16.8	16.9	17.0	17.0	17.1	17.7	19.2	19.3	19.1
13. Social transfers in kind via market produ	1.9	2.1	2.6	1.9	2.3	2.6	2.7	2.8	2.8	2.7	2.7	2.9	2.9	2.8
14. Interest	4.4	8.4	10.1	11.6	6.3	5.1	4.7	4.6	4.6	5.0	5.2	4.7	4.6	4.8
15. Subsidies	2.6	2.5	1.8	1.4	1.2	1.1	1.0	0.9	0.9	1.0	1.0	1.0	1.0	1.0
16. Other current expenditure	0.6	0.7	0.9	1.0	1.9	2.2	2.2	2.2	2.2	2.2	2.3	2.5	2.5	2.4
17. Total current expenditure	36.3	44.7	47.6	48.0	43.6	43.9	43.7	44.0	43.7	43.8	45.2	47.6	47.4	46.9
18. Gross saving	-2.7	-7.5	-6.4	-3.8	1.3	-0.8	-0.4	-0.6	1.4	2.3	0.8	-2.0	-1.8	-1.7
19. Capital transfers received	0.2	0.3	0.2	0.8	0.4	1.7	0.9	0.4	0.3	0.3	0.2	1.1	0.4	0.4
20. Total revenue	33.8	37.5	41.5	45.1	45.3	44.8	44.2	43.8	45.4	46.4	46.2	46.6	46.0	45.5
21. Gross fixed capital formation	3.0	3.4	3.2	2.1	2.3	2.5	2.4	2.4	2.3	2.3	2.2	2.4	2.2	2.0
22. Other capital expenditure	1.5	1.7	2.1	2.4	0.3	1.9	1.5	1.7	2.7	1.7	1.5	1.9	1.7	1.6
23. Total expenditure	40.8	49.8	52.9	52.5	46.2	48.3	47.7	48.1	48.7	47.9	48.9	51.9	51.3	50.5
24. Tax burden	30.7	33.7	37.6	40.1	41.8	41.4	40.6	40.4	42.0	43.1	42.9	43.2	42.5	42.0
25. Net lending (+) or net borrowing (-)	-7.0	-12.4	-11.4	-7.4	-0.8	-3.5	-3.5	-4.3	-3.3	-1.5	-2.7	-5.3	-5.3	-5.0

Table 7C

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

Italy

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	:	8.6	14.7	10.7	4.6	0.9	4.7	3.7	8.7	3.1	-4.9	-4.2	2.1	2.6
2. Current taxes on income and wealth	:	13.6	13.2	7.0	2.2	-0.5	3.7	2.4	12.7	9.0	2.8	-7.1	2.7	2.7
3. Social contributions	:	12.7	14.8	6.3	4.9	4.7	4.3	4.2	3.4	8.2	5.2	-0.4	1.7	1.8
4. Of which actual social contributions	:	12.6	14.5	7.2	5.0	4.7	4.5	4.4	3.4	8.2	5.3	-0.5	1.7	1.8
5. Other current revenue, including sales	:	16.9	19.5	17.4	-2.5	-4.0	10.8	-4.9	4.8	2.8	3.1	0.0	2.1	2.8
6. Total current revenue	:	12.3	14.5	8.5	3.3	1.2	4.7	2.8	8.1	6.4	1.1	-3.8	2.2	2.4
7. Government consumption expenditure	:	13.1	15.2	0.7	6.9	5.7	5.1	5.3	2.9	1.6	4.3	3.3	1.2	1.1
8. Collective consumption	:	:	:	1.7	5.3	7.9	5.6	4.0	1.1	1.5	4.9	4.3	1.2	1.1
9. Social transfers in kind	:	:	:	-0.1	8.1	4.1	4.7	6.2	4.2	1.8	3.9	2.6	1.2	1.1
10. Compensation of employees	:	10.6	16.7	2.0	4.5	5.2	3.5	4.5	4.3	0.5	3.6	1.0	2.1	0.4
11. Intermediate consumption	:	17.6	10.3	-0.8	6.7	5.4	6.0	4.7	-1.2	4.3	6.4	7.5	-0.6	1.6
12. Social transfers other than in kind	:	14.6	10.6	4.6	2.9	4.9	4.6	3.3	4.1	4.8	4.9	5.1	2.7	2.6
13. Social transfers in kind via market produc	:	17.2	18.9	-0.7	16.5	3.4	9.0	6.1	2.7	1.3	2.2	4.0	0.3	2.4
14. Interest	:	12.8	21.7	10.1	1.6	-4.4	-3.8	0.5	3.8	12.5	5.2	-12.2	-0.5	8.1
15. Subsidies	:	2.3	-6.1	-6.9	2.6	-1.6	0.8	-9.9	1.2	13.8	1.2	0.3	3.7	0.2
16. Other current expenditure 1)	:	0.1	-0.2	-0.1	-0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.2	0.0	-0.1
17. Total current expenditure	:	13.2	13.3	3.8	4.1	3.9	3.7	3.3	3.2	4.5	4.5	2.3	1.7	2.2
18. Gross saving 1)	:	-0.4	0.3	2.2	-0.4	-1.2	0.4	-0.2	2.0	0.9	-1.5	-2.8	0.2	0.1
19. Capital transfers received	:	-36.0	-26.9	126.2	-10.3	293.3	-45.4	-48.4	-30.3	3.4	-18.3	334.4	-56.8	-13.6
20. Total revenue	:	11.6	14.2	9.6	3.2	4.0	2.8	1.8	7.7	6.4	0.9	-2.0	0.8	2.2
21. Gross fixed capital formation	:	15.9	11.6	2.3	3.2	45.9	2.0	0.9	3.2	2.9	-3.3	7.0	-9.3	-5.1
22. Other capital expenditure 1)	:	0.2	0.1	1.0	-1.3	0.0	-0.3	0.2	0.9	-0.9	-0.2	0.4	-0.2	-0.1
23. Total expenditure	:	13.8	13.4	5.9	1.3	5.4	2.9	3.6	5.2	2.3	3.5	3.1	0.9	1.7
24. Tax burden	:	11.0	13.6	9.2	3.9	4.2	2.3	2.3	8.0	6.7	1.1	-2.5	0.5	2.2
25. Net lending (+) or net borrowing (-) 1)	:	-0.9	0.0	1.7	0.9	-0.6	0.0	-0.8	1.0	1.8	-1.2	-2.6	0.0	0.3

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	7.4	1.7	0.8	3.1	2.9	3.5	3.5	4.3	3.3	1.5	2.7	5.3	5.3	5.0
2. Interest payments (% of GDP)	11.6	6.6	6.3	6.3	5.5	5.1	4.7	4.6	4.6	5.0	5.2	4.7	4.6	4.8
3. Implicit interest rate 2)	10.3	5.9	5.9	6.1	5.3	5.0	4.7	4.6	4.5	4.9	5.1	4.3	4.0	4.2
4. Nominal GDP growth rate	7.9	3.3	5.7	4.8	3.7	3.1	4.2	2.7	3.9	4.1	1.4	-3.0	2.1	3.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	7.4	1.7	0.8	3.1	2.9	3.5	3.5	4.3	3.3	1.5	2.7	5.3	5.3	5.0
6. Contribution of nominal GDP growth	-9.0	-3.6	-6.1	-5.0	-3.9	-3.2	-4.2	-2.8	-4.0	-4.2	-1.4	3.3	-2.4	-3.9
7. Stock-flow adjustment 3)	1.2	0.7	0.7	1.6	-2.1	-1.6	0.2	0.5	1.3	-0.4	1.3	1.1	-0.4	-0.3

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-4.2	-4.9	-5.5	-3.2	-2.7	-1.6	-1.2	-0.3	-1.3	-3.5	-2.5	0.6	0.7	0.2
9. Snow-ball effect	2.6	3.0	0.2	1.3	1.6	1.9	0.5	1.9	0.6	0.8	3.7	8.0	2.1	0.9
10. Stock-flow adjustment 3)	1.2	0.7	0.7	1.6	-2.1	-1.6	0.2	0.5	1.3	-0.4	1.3	1.1	-0.4	-0.3

(% of GDP)

11. Change in gross debt 5)	-0.3	-1.2	-4.6	-0.4	-3.1	-1.3	-0.5	2.0	0.7	-3.0	2.6	9.7	2.4	0.8
12. Level of gross debt (end of year)	121.5	113.7	109.2	108.8	105.7	104.4	103.8	105.8	106.5	103.5	106.1	115.8	118.2	118.9

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.813	0.966	1.228	1.378	1.463	1.924	2.130	2.271	2.546	3.076	3.169	2.542	2.590	2.715
2. Current taxes on income and wealth	0.624	0.964	1.081	1.183	1.222	1.125	1.013	1.244	1.555	2.181	2.220	1.890	1.921	1.993
3. Social contributions	0.465	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.570	1.648	1.708
4. Of which actual social contributions	0.465	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.570	1.648	1.708
5. Other current revenue, including sales	0.396	0.407	0.464	0.531	0.510	0.652	0.687	0.780	0.858	0.768	0.773	0.810	0.909	0.943
6. Total current revenue	2.299	2.938	3.419	3.811	3.931	4.521	4.802	5.406	6.087	7.220	7.494	6.812	7.069	7.359
7. Government consumption expenditure	0.969	1.579	1.589	1.825	1.997	2.322	2.255	2.427	2.683	2.765	3.092	3.364	3.527	3.685
8. Collective consumption	0.527	0.860	0.854	1.020	1.103	1.284	1.221	1.351	1.469	1.543	1.732	1.907	1.999	2.089
9. Social transfers in kind	0.442	0.718	0.735	0.805	0.893	1.039	1.034	1.077	1.214	1.221	1.360	1.457	1.527	1.596
10. Compensation of employees	0.897	1.227	1.337	1.405	1.512	1.825	1.874	1.982	2.129	2.259	2.427	2.640	2.739	2.859
11. Intermediate consumption	0.191	0.493	0.404	0.566	0.666	0.696	0.600	0.676	0.805	0.800	0.910	0.949	1.002	1.040
12. Social transfers other than in kind	0.560	0.803	0.886	0.978	1.122	1.327	1.513	1.705	1.758	1.805	2.058	2.309	2.584	2.769
13. Social transfers in kind via market produ	0.000	0.000	0.000	0.000	0.000	0.009	0.004	0.013	0.019	0.022	0.021	0.027	0.029	0.030
14. Interest	0.143	0.275	0.331	0.357	0.348	0.401	0.417	0.473	0.470	0.480	0.484	0.422	0.465	0.518
15. Subsidies	0.064	0.066	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.022	0.069	0.071
16. Other current expenditure	0.214	0.183	0.220	0.240	0.265	0.425	0.333	0.438	0.473	0.681	0.773	0.662	0.586	0.590
17. Total current expenditure	2.069	3.047	3.312	3.694	4.029	4.821	4.884	5.383	5.731	6.112	6.743	7.029	7.474	7.877
18. Gross saving	0.230	-0.109	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.357	1.108	0.752	-0.218	-0.405	-0.518
19. Capital transfers received	0.009	0.005	0.007	0.007	0.005	0.010	0.096	0.135	0.011	0.011	0.009	0.021	0.021	0.022
20. Total revenue	2.307	2.943	3.427	3.818	3.936	4.531	4.898	5.541	6.099	7.231	7.503	6.832	7.090	7.381
21. Gross fixed capital formation	0.252	0.222	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.461	0.509	0.696	0.706	0.733
22. Other capital expenditure	0.047	0.066	0.054	0.050	0.063	0.079	0.022	0.063	0.109	0.121	0.094	0.136	0.138	0.143
23. Total expenditure	2.367	3.334	3.655	4.055	4.419	5.294	5.414	5.866	6.271	6.694	7.346	7.861	8.318	8.753
24. Tax burden	1.922	2.499	2.891	3.220	3.330	3.731	4.117	4.668	5.117	6.319	6.589	5.907	6.179	6.436
25. Net lending (+) or net borrowing (-)	-0.060	-0.392	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.537	0.158	-1.029	-1.227	-1.372

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

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	11.4	10.7	12.4	13.0	13.3	16.4	16.8	16.9	17.6	19.4	18.4	15.0	15.0	15.2
2. Current taxes on income and wealth	8.7	10.6	10.9	11.1	11.1	9.6	8.0	9.2	10.8	13.7	12.9	11.2	11.2	11.2
3. Social contributions	6.5	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.5	7.7	9.3	9.6	9.6
4. Of which actual social contributions	6.5	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.5	7.7	9.3	9.6	9.6
5. Other current revenue, including sales	5.5	4.5	4.7	5.0	4.6	5.5	5.4	5.8	5.9	4.8	4.5	4.8	5.3	5.3
6. Total current revenue	32.1	32.4	34.6	35.9	35.8	38.4	37.9	40.2	42.2	45.5	43.5	40.2	41.0	41.2
7. Government consumption expenditure	13.6	17.4	16.1	17.2	18.2	19.7	17.8	18.0	18.6	17.4	17.9	19.9	20.5	20.6
8. Collective consumption	7.4	9.5	8.6	9.6	10.0	10.9	9.7	10.0	10.2	9.7	10.0	11.3	11.6	11.7
9. Social transfers in kind	6.2	7.9	7.4	7.6	8.1	8.8	8.2	8.0	8.4	7.7	7.9	8.6	8.9	8.9
10. Compensation of employees	12.5	13.5	13.5	13.2	13.8	15.5	14.8	14.7	14.7	14.2	14.1	15.6	15.9	16.0
11. Intermediate consumption	2.7	5.4	4.1	5.3	6.1	5.9	4.7	5.0	5.6	5.0	5.3	5.6	5.8	5.8
12. Social transfers other than in kind	7.8	8.9	9.0	9.2	10.2	11.3	12.0	12.7	12.2	11.4	11.9	13.6	15.0	15.5
13. Social transfers in kind via market produ	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.2	0.2	0.2
14. Interest	2.0	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.0	2.8	2.5	2.7	2.9
15. Subsidies	0.9	0.7	1.4	1.4	1.0	1.2	1.1	0.7	0.5	0.4	0.4	0.1	0.4	0.4
16. Other current expenditure	3.0	2.0	2.2	2.3	2.4	3.6	2.6	3.3	3.3	4.3	4.5	3.9	3.4	3.3
17. Total current expenditure	28.9	33.6	33.5	34.8	36.7	41.0	38.6	40.0	39.7	38.5	39.1	41.5	43.4	44.1
18. Gross saving	3.2	-1.2	1.1	1.1	-0.9	-2.6	-0.6	0.2	2.5	7.0	4.4	-1.3	-2.3	-2.9
19. 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	0.1
20. Total revenue	32.3	32.5	34.7	35.9	35.8	38.5	38.7	41.2	42.2	45.5	43.5	40.3	41.2	41.3
21. Gross fixed capital formation	3.5	2.5	2.9	2.9	3.0	3.4	4.0	3.1	3.0	2.9	3.0	4.1	4.1	4.1
22. Other capital expenditure	0.7	0.7	0.5	0.5	0.6	0.7	0.2	0.5	0.8	0.8	0.5	0.8	0.8	0.8
23. Total expenditure	33.1	36.8	37.0	38.2	40.2	45.0	42.8	43.6	43.4	42.2	42.6	46.4	48.3	49.0
24. Tax burden	26.9	27.6	29.3	30.3	30.3	31.7	32.5	34.7	35.4	39.8	38.2	34.9	35.9	36.0
25. Net lending (+) or net borrowing (-)	-0.8	-4.3	-2.3	-2.2	-4.4	-6.5	-4.1	-2.4	-1.2	3.4	0.9	-6.1	-7.1	-7.7

Table 8C

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

Cyprus

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

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1.0	3.4	27.1	12.2	6.2	31.4	10.7	6.6	12.1	20.8	3.0	-19.8	1.9	4.8
2. Current taxes on income and wealth	0.8	17.6	12.1	9.4	3.4	-8.0	-10.0	22.9	25.0	40.2	1.8	-14.9	1.6	3.7
3. Social contributions	6.4	3.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	17.8	5.0	3.6
4. Of which actual social contributions	6.4	3.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	17.8	5.0	3.6
5. Other current revenue, including sales	7.1	-1.3	14.0	14.6	-4.0	27.8	5.4	13.6	10.0	-10.5	0.6	4.8	12.3	3.7
6. Total current revenue	3.1	6.9	16.4	11.5	3.1	15.0	6.2	12.6	12.6	18.6	3.8	-9.1	3.8	4.1
7. Government consumption expenditure	18.5	12.4	0.6	14.9	9.4	16.3	-2.9	7.6	10.5	3.1	11.8	8.8	4.8	4.5
8. Collective consumption	18.5	12.6	-0.7	19.4	8.2	16.3	-4.9	10.6	8.7	5.1	12.2	10.1	4.8	4.5
9. Social transfers in kind	18.5	12.1	2.3	9.6	11.0	16.3	-0.4	4.1	12.8	0.6	11.3	7.2	4.8	4.5
10. Compensation of employees	9.7	7.4	9.0	5.1	7.6	20.7	2.7	5.8	7.4	6.1	7.4	8.8	3.7	4.4
11. Intermediate consumption	44.9	22.6	-18.2	40.2	17.7	4.4	-13.8	12.8	19.0	-0.6	13.7	4.3	5.7	3.7
12. Social transfers other than in kind	8.9	9.2	10.4	10.4	14.8	18.2	14.0	12.7	3.1	2.7	14.0	12.2	11.9	7.2
13. Social transfers in kind via market products	-	-	-	-	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	9.8	3.3
14. Interest	23.9	6.3	20.4	7.6	-2.4	15.1	4.2	13.3	-0.6	2.0	0.9	-12.9	10.3	11.4
15. Subsidies	23.1	-31.0	102.6	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.7	7.0	-68.7	214.6	3.7
16. Other current expenditure 1)	-0.1	-0.1	0.2	0.0	0.2	1.2	-1.0	0.6	0.0	1.0	0.2	-0.6	-0.5	-0.1
17. Total current expenditure	13.1	8.2	8.7	11.6	9.0	19.7	1.3	10.2	6.5	6.7	10.3	4.3	6.3	5.4
18. Gross saving 1)	-2.8	-0.4	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	4.5	-2.6	-5.6	-1.1	-0.6
19. Capital transfers received	-31.8	-22.6	52.1	-8.2	-32.8	117.8	881.6	40.0	-91.7	1.8	-21.9	132.6	2.1	4.1
20. Total revenue	3.0	6.9	16.5	11.4	3.1	15.1	8.1	13.1	10.1	18.6	3.8	-8.9	3.8	4.1
21. Gross fixed capital formation	-1.9	-8.0	30.4	7.1	5.4	20.5	28.9	-17.2	2.4	6.8	10.5	36.7	1.5	3.7
22. Other capital expenditure 1)	-0.3	0.2	-0.2	-0.1	0.1	0.1	-0.5	0.3	0.3	0.0	-0.2	0.3	0.0	0.0
23. Total expenditure	10.4	7.5	9.6	10.9	9.0	19.8	2.3	8.4	6.9	6.7	9.7	7.0	5.8	5.2
24. Tax burden	1.5	8.3	15.7	11.4	3.4	12.1	10.3	13.4	9.6	23.5	4.3	-10.3	2.7	4.1
25. Net lending (+) or net borrowing (-) 1)	-2.3	-0.2	2.0	0.1	-2.2	-2.1	2.4	1.7	1.2	4.6	-2.5	-7.0	-1.1	-0.6

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	4.1	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	-3.4	-0.9	6.1	7.1	7.7
2. Interest payments (% of GDP)	3.1	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.0	2.8	2.5	2.7	2.9
3. Implicit interest rate 2)	7.1	6.4	7.1	7.4	6.3	5.6	5.1	5.3	5.1	5.1	5.2	5.0	4.9	4.8
4. Nominal GDP growth rate	8.1	7.3	9.1	7.5	3.3	7.1	7.6	6.4	7.2	10.0	8.6	-1.7	1.7	3.7

(% 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	6.1	7.1	7.7
6. Contribution of nominal GDP growth	-3.5	-3.5	-4.3	-3.4	-1.7	-4.3	-4.9	-4.2	-4.7	-5.9	-4.6	0.9	-0.9	-2.2
7. Stock-flow adjustment 3)	3.8	-0.2	-1.1	4.5	9.8	2.1	2.0	0.7	-1.0	2.9	-4.4	0.9	-0.1	-0.2

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.1	1.3	-1.0	-1.1	1.2	3.1	0.8	-1.1	-2.1	-6.4	-3.7	3.6	4.4	4.8
9. Snow-ball effect	-0.4	-0.4	-0.9	-0.1	1.5	-0.9	-1.6	-0.7	-1.4	-2.9	-1.8	3.3	1.8	0.7
10. Stock-flow adjustment 3)	3.8	-0.2	-1.1	4.5	9.8	2.1	2.0	0.7	-1.0	2.9	-4.4	0.9	-0.1	-0.2

(% of GDP)

11. Change in gross debt 5)	4.4	0.6	-3.1	3.4	12.6	4.3	1.3	-1.1	-4.4	-6.3	-9.9	7.8	6.1	5.2
12. Level of gross debt (end of year)	51.2	51.8	48.7	52.1	64.6	68.9	70.2	69.1	64.6	58.3	48.4	56.2	62.3	67.6

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

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

3) Line 7 = line 10.

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

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

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

(Mrd EURO-LUF)

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1.09	1.66	2.97	2.96	3.05	3.18	3.64	3.99	4.27	4.65	4.63	4.49	4.45	4.62
2. Current taxes on income and wealth	1.54	2.31	3.29	3.42	3.66	3.77	3.57	4.12	4.42	4.89	5.27	5.26	5.10	5.23
3. Social contributions	1.25	1.66	2.40	2.66	2.82	3.02	3.19	3.43	3.65	4.00	4.29	4.58	4.72	4.91
4. Of which actual social contributions	1.11	1.49	2.23	2.48	2.62	2.79	2.96	3.17	3.37	3.71	3.98	4.26	4.39	4.56
5. Other current revenue, including sales	0.63	0.70	0.89	0.90	0.90	0.89	0.92	0.96	1.16	1.31	1.48	1.31	1.38	1.45
6. Total current revenue	4.52	6.33	9.55	9.95	10.42	10.85	11.32	12.50	13.49	14.85	15.67	15.64	15.64	16.21
7. Government consumption expenditure	1.70	2.41	3.33	3.63	3.96	4.24	4.65	5.00	5.22	5.55	5.93	6.30	6.71	7.06
8. Collective consumption	0.71	1.02	1.38	1.47	1.64	1.74	1.85	1.98	2.04	2.15	2.33	2.44	2.63	2.77
9. Social transfers in kind	0.99	1.38	1.95	2.17	2.32	2.51	2.80	3.02	3.18	3.40	3.60	3.85	4.08	4.28
10. Compensation of employees	0.98	1.28	1.66	1.78	1.94	2.07	2.22	2.38	2.51	2.65	2.81	2.99	3.18	3.36
11. Intermediate consumption	0.29	0.53	0.71	0.73	0.81	0.88	0.93	1.04	1.03	1.11	1.28	1.35	1.42	1.49
12. Social transfers other than in kind	1.54	2.16	2.87	3.13	3.49	3.88	4.04	4.37	4.57	4.78	5.30	5.86	6.30	6.65
13. Social transfers in kind via market produ	0.40	0.58	0.90	1.06	1.14	1.24	1.44	1.53	1.62	1.71	1.81	1.95	2.06	2.16
14. Interest	0.05	0.06	0.07	0.07	0.06	0.06	0.05	0.05	0.06	0.09	0.11	0.19	0.19	0.24
15. Subsidies	0.26	0.24	0.34	0.35	0.37	0.40	0.45	0.50	0.52	0.56	0.58	0.62	0.67	0.68
16. Other current expenditure	0.28	0.37	0.64	0.62	0.67	0.74	0.95	0.90	0.96	0.95	1.03	1.15	1.22	1.27
17. Total current expenditure	3.81	5.21	7.20	7.74	8.48	9.27	10.07	10.76	11.28	11.86	12.92	14.10	15.05	15.86
18. Gross saving	0.71	1.12	2.35	2.21	1.94	1.58	1.24	1.74	2.21	2.99	2.75	1.53	0.60	0.34
19. Capital transfers received	0.02	0.03	0.03	0.04	0.04	0.06	0.07	0.07	0.06	0.07	0.09	0.08	0.09	0.09
20. Total revenue	4.54	6.36	9.58	9.99	10.47	10.91	11.38	12.57	13.55	14.92	15.76	15.72	15.73	16.30
21. Gross fixed capital formation	0.47	0.58	0.84	0.97	1.18	1.18	1.17	1.36	1.22	1.24	1.27	1.35	1.45	1.45
22. Other capital expenditure	0.18	0.20	0.22	-0.11	0.30	0.34	0.44	0.45	0.58	0.47	0.43	0.55	0.60	0.62
23. Total expenditure	4.46	6.00	8.27	8.61	9.96	10.79	11.68	12.57	13.08	13.56	14.63	16.00	17.10	17.93
24. Tax burden	3.97	5.61	8.62	8.96	9.43	9.86	10.26	11.39	12.17	13.40	14.02	14.00	13.98	14.47
25. Net lending (+) or net borrowing (-)	0.08	0.37	1.31	1.38	0.50	0.12	-0.30	0.00	0.47	1.36	1.13	-0.28	-1.37	-1.64

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

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	9.4	11.0	13.5	13.1	12.7	12.3	13.3	13.2	12.5	12.4	11.8	11.9	11.2	11.1
2. Current taxes on income and wealth	13.3	15.3	14.9	15.2	15.3	14.6	13.0	13.6	12.9	13.0	13.4	13.9	12.9	12.5
3. Social contributions	10.8	11.0	10.9	11.8	11.8	11.7	11.6	11.3	10.7	10.7	10.9	12.1	11.9	11.8
4. Of which actual social contributions	9.6	9.9	10.1	11.0	10.9	10.8	10.8	10.5	9.9	9.9	10.1	11.3	11.1	10.9
5. Other current revenue, including sales	5.4	4.7	4.1	4.0	3.7	3.4	3.3	3.2	3.4	3.5	3.8	3.5	3.5	3.5
6. Total current revenue	38.9	41.9	43.4	44.1	43.4	42.0	41.2	41.3	39.5	39.6	39.8	41.4	39.5	38.8
7. Government consumption expenditure	14.6	15.9	15.1	16.1	16.5	16.4	16.9	16.5	15.3	14.8	15.1	16.7	17.0	16.9
8. Collective consumption	6.1	6.8	6.3	6.5	6.8	6.7	6.7	6.5	6.0	5.7	5.9	6.5	6.7	6.6
9. Social transfers in kind	8.5	9.2	8.9	9.6	9.7	9.7	10.2	10.0	9.3	9.1	9.1	10.2	10.3	10.3
10. Compensation of employees	8.4	8.5	7.5	7.9	8.1	8.0	8.1	7.9	7.3	7.1	7.1	7.9	8.0	8.0
11. Intermediate consumption	2.5	3.5	3.2	3.2	3.4	3.4	3.4	3.4	3.0	3.0	3.2	3.6	3.6	3.6
12. Social transfers other than in kind	13.3	14.3	13.1	13.9	14.5	15.0	14.7	14.4	13.4	12.7	13.5	15.5	15.9	15.9
13. Social transfers in kind via market produ	3.5	3.8	4.1	4.7	4.7	4.8	5.2	5.0	4.8	4.6	4.6	5.2	5.2	5.2
14. Interest	0.4	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.5	0.5	0.6
15. Subsidies	2.3	1.6	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.6	1.7	1.6
16. Other current expenditure	2.4	2.4	2.9	2.7	2.8	2.9	3.5	3.0	2.8	2.5	2.6	3.0	3.1	3.0
17. Total current expenditure	32.8	34.5	32.7	34.3	35.4	35.9	36.7	35.5	33.0	31.6	32.8	37.4	38.0	38.0
18. Gross saving	6.1	7.4	10.7	9.8	8.1	6.1	4.5	5.7	6.5	8.0	7.0	4.1	1.5	0.8
19. Capital transfers received	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	39.1	42.1	43.6	44.2	43.6	42.2	41.5	41.5	39.7	39.8	40.1	41.6	39.7	39.0
21. Gross fixed capital formation	4.1	3.8	3.8	4.3	4.9	4.6	4.3	4.5	3.6	3.3	3.2	3.6	3.7	3.5
22. Other capital expenditure	1.5	1.3	1.0	-0.5	1.2	1.3	1.6	1.5	1.7	1.3	1.1	1.5	1.5	1.5
23. Total expenditure	38.4	39.7	37.6	38.1	41.5	41.8	42.6	41.5	38.3	36.2	37.2	42.4	43.2	42.9
24. Tax burden	34.2	37.1	39.2	39.7	39.3	38.2	37.4	37.6	35.6	35.8	35.6	37.1	35.3	34.6
25. Net lending (+) or net borrowing (-)	0.7	2.4	6.0	6.1	2.1	0.5	-1.1	0.0	1.4	3.6	2.9	-0.7	-3.5	-3.9

Table 9C

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

Luxembourg

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1.1	-2.0	17.1	-0.1	2.8	4.4	14.5	9.5	6.9	9.0	-0.4	-3.1	-1.0	3.8
2. Current taxes on income and wealth	-0.3	9.1	11.7	4.2	6.9	3.0	-5.4	15.4	7.3	10.7	7.8	-0.2	-3.1	2.6
3. Social contributions	9.6	5.2	10.0	10.9	5.8	6.9	5.8	7.5	6.3	9.7	7.3	6.6	3.1	4.1
4. Of which actual social contributions	9.8	5.4	10.5	11.3	5.8	6.6	5.8	7.4	6.2	10.0	7.3	6.9	3.1	4.1
5. Other current revenue, including sales	0.7	14.4	15.4	0.4	-0.1	-1.1	3.3	5.1	20.1	13.0	13.0	-11.3	5.5	5.0
6. Total current revenue	2.8	5.5	13.2	4.2	4.8	4.1	4.3	10.5	7.9	10.1	5.5	-0.2	0.0	3.6
7. Government consumption expenditure	6.8	13.2	7.8	9.2	8.9	7.2	9.6	7.6	4.4	6.2	6.9	6.2	6.6	5.1
8. Collective consumption	5.5	17.8	11.8	6.5	11.4	6.2	6.4	7.0	3.3	5.3	8.3	5.0	7.8	5.3
9. Social transfers in kind	7.8	10.0	5.1	11.2	7.2	7.9	11.8	8.0	5.2	6.7	6.0	7.0	5.8	5.0
10. Compensation of employees	6.3	4.8	6.5	7.5	8.7	7.0	7.2	6.9	5.5	5.8	5.7	6.5	6.5	5.5
11. Intermediate consumption	9.8	52.2	16.6	2.6	10.5	8.2	6.4	11.9	-1.0	7.3	15.1	5.5	5.5	5.0
12. Social transfers other than in kind	16.2	6.7	7.2	9.0	11.4	11.4	4.0	8.3	4.6	4.4	10.9	10.6	7.6	5.6
13. Social transfers in kind via market produc	6.7	8.8	2.7	17.2	7.4	9.0	16.0	6.2	6.4	5.7	5.8	7.6	5.5	5.0
14. Interest	-0.7	-1.2	15.6	0.3	-15.1	-8.7	-20.0	2.7	27.7	45.7	29.6	65.1	1.5	25.0
15. Subsidies	15.3	-31.2	19.0	2.4	7.1	7.0	12.2	12.0	5.0	7.1	3.9	6.5	7.5	2.5
16. Other current expenditure 1)	0.0	-0.2	-0.5	-0.2	0.1	0.1	0.6	-0.5	-0.2	-0.3	0.1	0.4	0.0	0.0
17. Total current expenditure	11.2	6.0	6.7	7.5	9.5	9.3	8.7	6.9	4.8	5.1	9.0	9.1	6.7	5.4
18. Gross saving 1)	-3.1	-0.1	2.2	-0.9	-1.7	-2.0	-1.6	1.2	0.7	1.5	-1.0	-2.9	-2.6	-0.7
19. Capital transfers received	14.3	11.2	-3.7	5.0	23.1	35.2	11.7	10.1	-14.7	18.2	22.0	-6.7	4.0	4.0
20. Total revenue	2.8	5.5	13.2	4.2	4.8	4.3	4.3	10.5	7.7	10.1	5.6	-0.3	0.1	3.6
21. Gross fixed capital formation	15.5	7.8	-1.2	15.2	21.9	-0.3	-1.1	16.6	-10.1	1.1	2.8	5.8	7.9	0.0
22. Other capital expenditure 1)	0.3	-0.1	0.1	-1.5	1.7	0.1	0.3	-0.1	0.2	-0.4	-0.1	0.3	0.1	0.0
23. Total expenditure	12.5	5.7	6.1	4.1	15.8	8.3	8.2	7.6	4.1	3.7	7.8	9.4	6.9	4.9
24. Tax burden	6.0	4.7	13.1	4.0	5.2	4.6	4.0	11.0	6.9	10.1	4.7	-0.2	-0.5	3.4
25. Net lending (+) or net borrowing (-) 1)	-3.6	0.0	2.6	0.1	-4.0	-1.6	-1.6	1.1	1.4	2.3	-0.7	-3.6	-2.7	-0.5

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	-2.4	-3.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.6	-2.9	0.7	3.5	3.9
2. Interest payments (% of GDP)	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.5	0.5	0.6
3. Implicit interest rate 2)	8.1	5.2	5.8	5.5	4.4	3.8	2.9	2.7	3.3	4.0	4.6	3.5	3.5	3.2
4. Nominal GDP growth rate	3.8	14.2	10.6	2.6	6.3	7.7	6.3	10.3	12.8	9.7	5.0	-4.0	4.8	5.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	-2.4	-3.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.6	-2.9	0.7	3.5	3.9
6. Contribution of nominal GDP growth	-0.2	-0.9	-0.6	-0.2	-0.4	-0.5	-0.4	-0.6	-0.7	-0.6	-0.3	0.6	-0.7	-1.0
7. Stock-flow adjustment 3)	4.5	3.6	6.3	6.4	2.5	0.7	-0.5	0.3	2.5	4.4	10.2	-0.5	1.7	1.7

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-2.8	-3.7	-6.3	-6.4	-2.4	-0.7	0.9	-0.2	-1.5	-3.9	-3.2	0.2	3.0	3.3
9. Snow-ball effect	0.2	-0.6	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.3	0.0	1.1	-0.2	-0.4
10. Stock-flow adjustment 3)	4.5	3.6	6.3	6.4	2.5	0.7	-0.5	0.3	2.5	4.4	10.2	-0.5	1.7	1.7

(% of GDP)

11. Change in gross debt 5)	1.9	-0.7	-0.3	0.1	0.0	-0.2	0.2	-0.3	0.4	0.2	7.0	0.8	4.5	4.6
12. Level of gross debt (end of year)	7.4	6.4	6.2	6.3	6.3	6.1	6.3	6.1	6.5	6.7	13.7	14.5	19.0	23.6

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

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

3) Line 7 = line 10.

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

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

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.365	0.450	0.499	0.535	0.582	0.566	0.658	0.718	0.759	0.802	0.830	0.813	0.855	0.892
2. Current taxes on income and wealth	0.242	0.315	0.362	0.406	0.482	0.520	0.502	0.559	0.610	0.726	0.743	0.795	0.813	0.861
3. Social contributions	0.216	0.272	0.299	0.340	0.342	0.350	0.360	0.380	0.390	0.398	0.432	0.435	0.445	0.457
4. Of which actual social contributions	0.181	0.224	0.253	0.280	0.279	0.285	0.293	0.307	0.315	0.322	0.352	0.352	0.360	0.370
5. Other current revenue, including sales	0.207	0.204	0.178	0.185	0.185	0.205	0.224	0.177	0.178	0.203	0.250	0.204	0.177	0.189
6. Total current revenue	1.029	1.241	1.339	1.467	1.591	1.640	1.745	1.835	1.937	2.129	2.255	2.248	2.289	2.400
7. Government consumption expenditure	0.550	0.684	0.737	0.811	0.854	0.902	0.934	0.942	1.015	1.039	1.220	1.245	1.261	1.288
8. Collective consumption	0.278	0.338	0.357	0.447	0.455	0.492	0.490	0.494	0.511	0.539	0.614	0.637	0.654	0.668
9. Social transfers in kind	0.272	0.346	0.380	0.364	0.398	0.410	0.444	0.448	0.503	0.501	0.606	0.608	0.608	0.621
10. Compensation of employees	0.433	0.499	0.515	0.600	0.618	0.647	0.658	0.668	0.678	0.707	0.833	0.831	0.829	0.851
11. Intermediate consumption	0.143	0.160	0.194	0.179	0.198	0.221	0.249	0.239	0.288	0.293	0.386	0.360	0.378	0.391
12. Social transfers other than in kind	0.335	0.461	0.471	0.505	0.538	0.559	0.576	0.615	0.634	0.686	0.726	0.765	0.804	0.844
13. Social transfers in kind via market produ	0.008	0.013	0.013	0.015	0.019	0.021	0.024	0.027	0.033	0.033	0.032	0.044	0.041	0.043
14. Interest	0.060	0.135	0.144	0.136	0.152	0.150	0.164	0.178	0.180	0.181	0.188	0.183	0.192	0.198
15. Subsidies	0.052	0.069	0.056	0.066	0.090	0.096	0.086	0.101	0.109	0.112	0.122	0.063	0.064	0.066
16. Other current expenditure	0.036	0.034	0.049	0.064	0.038	0.053	0.086	0.081	0.082	0.093	0.094	0.107	0.123	0.114
17. Total current expenditure	1.068	1.371	1.443	1.566	1.654	1.746	1.843	1.910	2.004	2.105	2.381	2.353	2.431	2.507
18. Gross saving	-0.038	-0.130	-0.105	-0.099	-0.063	-0.106	-0.098	-0.075	-0.067	0.024	-0.126	-0.105	-0.142	-0.108
19. Capital transfers received	0.021	0.041	0.045	0.012	0.021	0.024	0.089	0.173	0.168	0.071	0.043	0.066	0.158	0.156
20. Total revenue	1.050	1.282	1.383	1.478	1.612	1.664	1.834	2.008	2.105	2.199	2.298	2.314	2.447	2.556
21. Gross fixed capital formation	0.085	0.162	0.155	0.139	0.175	0.207	0.173	0.226	0.201	0.203	0.132	0.126	0.176	0.177
22. Other capital expenditure	0.022	0.029	0.030	0.033	0.016	0.143	0.030	0.010	0.030	0.009	0.040	0.052	0.094	0.091
23. Total expenditure	1.174	1.562	1.629	1.738	1.845	2.096	2.047	2.146	2.235	2.317	2.553	2.532	2.701	2.775
24. Tax burden	0.792	0.993	1.119	1.227	1.348	1.377	1.477	1.625	1.720	1.891	1.967	1.994	2.063	2.158
25. Net lending (+) or net borrowing (-)	-0.124	-0.280	-0.245	-0.260	-0.233	-0.432	-0.213	-0.138	-0.131	-0.117	-0.255	-0.218	-0.254	-0.220

Table 10B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Malta****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.3	12.4	12.6	13.3	13.6	12.9	14.6	15.0	14.9	14.7	14.6	14.2	14.6	14.6
2. Current taxes on income and wealth	8.2	8.7	9.1	10.1	11.3	11.8	11.2	11.7	11.9	13.3	13.0	13.9	13.8	14.1
3. Social contributions	7.3	7.5	7.5	8.4	8.0	8.0	8.0	7.9	7.6	7.3	7.6	7.6	7.6	7.5
4. Of which actual social contributions	6.1	6.2	6.4	6.9	6.5	6.5	6.5	6.4	6.2	5.9	6.2	6.2	6.1	6.1
5. Other current revenue, including sales	7.0	5.6	4.5	4.6	4.3	4.7	5.0	3.7	3.5	3.7	4.4	3.6	3.0	3.1
6. Total current revenue	34.8	34.2	33.7	36.3	37.2	37.4	38.8	38.4	37.9	39.0	39.6	39.4	39.0	39.3
7. Government consumption expenditure	18.6	18.8	18.5	20.1	20.0	20.6	20.8	19.7	19.9	19.0	21.4	21.8	21.5	21.1
8. Collective consumption	9.4	9.3	9.0	11.1	10.7	11.2	10.9	10.3	10.0	9.9	10.8	11.1	11.1	10.9
9. Social transfers in kind	9.2	9.5	9.6	9.0	9.3	9.3	9.9	9.4	9.9	9.2	10.6	10.6	10.3	10.2
10. Compensation of employees	14.6	13.8	13.0	14.9	14.5	14.7	14.6	14.0	13.3	12.9	14.6	14.5	14.1	14.0
11. Intermediate consumption	4.8	4.4	4.9	4.4	4.6	5.0	5.5	5.0	5.6	5.4	6.8	6.3	6.4	6.4
12. Social transfers other than in kind	11.3	12.7	11.9	12.5	12.6	12.7	12.8	12.9	12.4	12.6	12.7	13.4	13.7	13.8
13. Social transfers in kind via market produ	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.8	0.7	0.7
14. Interest	2.0	3.7	3.6	3.4	3.6	3.4	3.7	3.7	3.5	3.3	3.3	3.2	3.3	3.3
15. Subsidies	1.7	1.9	1.4	1.6	2.1	2.2	1.9	2.1	2.1	2.1	2.1	1.1	1.1	1.1
16. Other current expenditure	1.2	0.9	1.2	1.6	0.9	1.2	1.9	1.7	1.6	1.7	1.7	1.9	2.1	1.9
17. Total current expenditure	36.1	37.7	36.3	38.8	38.7	39.8	41.0	39.9	39.2	38.6	41.8	41.2	41.4	41.1
18. Gross saving	-1.3	-3.6	-2.6	-2.4	-1.5	-2.4	-2.2	-1.6	-1.3	0.4	-2.2	-1.8	-2.4	-1.8
19. Capital transfers received	0.7	1.1	1.1	0.3	0.5	0.5	2.0	3.6	3.3	1.3	0.8	1.2	2.7	2.6
20. Total revenue	35.5	35.3	34.8	36.6	37.7	37.9	40.8	42.0	41.2	40.3	40.3	40.5	41.7	41.9
21. Gross fixed capital formation	2.9	4.5	3.9	3.4	4.1	4.7	3.9	4.7	3.9	3.7	2.3	2.2	3.0	2.9
22. Other capital expenditure	0.7	0.8	0.8	0.8	0.4	3.3	0.7	0.2	0.6	0.2	0.7	0.9	1.6	1.5
23. Total expenditure	39.7	43.0	41.0	43.1	43.2	47.8	45.5	44.8	43.7	42.4	44.8	44.3	46.0	45.5
24. Tax burden	26.8	27.3	28.2	30.4	31.5	31.4	32.9	34.0	33.7	34.6	34.5	34.9	35.1	35.4
25. Net lending (+) or net borrowing (-)	-4.2	-7.7	-6.2	-6.4	-5.5	-9.8	-4.7	-2.9	-2.6	-2.2	-4.5	-3.8	-4.3	-3.6

Table 10C

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

Malta

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

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	-1.1	14.1	11.0	7.2	8.7	-2.8	16.2	9.2	5.7	5.6	3.6	-2.1	5.2	4.3
2. Current taxes on income and wealth	-7.7	15.8	14.9	12.3	18.5	7.9	-3.3	11.4	9.0	19.1	2.3	7.1	2.2	6.0
3. Social contributions	10.3	6.0	9.8	13.8	0.5	2.2	3.0	5.5	2.5	2.2	8.5	0.7	2.3	2.7
4. Of which actual social contributions	7.7	6.3	13.2	10.7	-0.3	1.9	3.0	4.6	2.6	2.3	9.2	0.0	2.3	2.7
5. Other current revenue, including sales	-12.3	9.6	-12.6	3.8	0.2	10.6	9.4	-21.0	0.4	13.9	23.1	-18.3	-13.4	7.3
6. Total current revenue	-2.5	11.9	7.9	9.6	8.5	3.1	6.4	5.2	5.5	9.9	5.9	-0.3	1.9	4.8
7. Government consumption expenditure	12.0	2.4	7.7	10.1	5.3	5.6	3.5	0.9	7.7	2.5	17.4	2.0	1.3	2.1
8. Collective consumption	13.5	3.5	5.5	25.2	1.9	8.1	-0.5	1.0	3.4	5.4	13.9	3.7	2.7	2.1
9. Social transfers in kind	10.4	1.4	9.8	-4.2	9.5	2.9	8.4	0.7	12.5	-0.5	21.1	0.3	-0.1	2.1
10. Compensation of employees	7.9	0.3	3.2	16.5	3.0	4.7	1.7	1.5	1.5	4.2	17.9	-0.3	-0.3	2.7
11. Intermediate consumption	5.7	1.6	21.1	-7.6	11.0	11.3	12.6	-4.0	20.6	1.7	32.0	-6.8	5.0	3.4
12. Social transfers other than in kind	13.8	6.3	2.2	7.1	6.5	4.0	2.9	6.9	3.0	8.2	5.9	5.3	5.1	4.9
13. Social transfers in kind via market products	2.2	13.3	5.2	13.1	27.6	9.2	16.3	12.3	20.1	0.1	-3.3	37.5	-5.4	5.0
14. Interest	14.2	21.4	7.2	-5.7	11.9	-1.7	9.7	8.4	1.1	0.9	3.6	-2.3	4.7	3.3
15. Subsidies	34.6	-8.6	-18.6	18.5	35.7	6.1	-10.0	17.6	8.1	2.4	8.6	-47.9	1.1	3.0
16. Other current expenditure 1)	-0.3	0.3	0.3	0.3	-0.7	0.3	0.7	-0.2	-0.1	0.1	-0.1	0.2	0.2	-0.2
17. Total current expenditure	10.0	4.7	5.3	8.5	5.6	5.6	5.5	3.6	4.9	5.0	13.1	-1.2	3.3	3.1
18. Gross saving 1)	-4.3	2.2	0.9	0.2	1.0	-0.9	0.2	0.6	0.2	1.8	-2.7	0.4	-0.6	0.6
19. Capital transfers received	206.0	32.6	7.9	-74.2	81.6	12.8	278.7	93.3	-2.9	-58.0	-38.4	52.0	138.8	-1.1
20. Total revenue	1.6	12.4	7.9	6.9	9.0	3.2	10.2	9.5	4.8	4.5	4.5	0.7	5.8	4.4
21. Gross fixed capital formation	25.8	3.0	-4.4	-10.3	26.1	18.0	-16.2	30.4	-10.9	0.8	-34.8	-4.4	39.0	0.6
22. Other capital expenditure 1)	0.3	0.3	0.0	0.1	-0.5	2.9	-2.6	-0.5	0.4	-0.4	0.5	0.2	0.7	-0.1
23. Total expenditure	11.8	5.3	4.3	6.7	6.2	13.6	-2.4	4.8	4.2	3.7	10.2	-0.8	6.7	2.7
24. Tax burden	-1.1	12.7	12.7	9.6	9.9	2.1	7.3	10.0	5.9	9.9	4.1	1.3	3.4	4.6
25. Net lending (+) or net borrowing (-) 1)	-3.8	2.2	1.5	-0.3	1.0	-4.4	5.1	1.8	0.3	0.4	-2.3	0.7	-0.5	0.7

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	9.9	7.7	6.2	6.4	5.5	9.8	4.7	2.9	2.6	2.2	4.5	3.8	4.3	3.6
2. Interest payments (% of GDP)	3.2	3.7	3.6	3.4	3.6	3.4	3.7	3.7	3.5	3.3	3.3	3.2	3.3	3.3
3. Implicit interest rate 2)	7.0	7.3	7.0	6.1	6.1	5.8	5.4	5.5	5.4	5.6	5.6	5.1	4.9	4.7
4. Nominal GDP growth rate	5.5	5.3	9.4	1.6	5.9	2.6	2.4	6.4	6.8	6.8	4.4	0.3	2.9	3.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	9.9	7.7	6.2	6.4	5.5	9.8	4.7	2.9	2.6	2.2	4.5	3.8	4.3	3.6
6. Contribution of nominal GDP growth	-2.5	-2.7	-4.9	-0.9	-3.5	-1.5	-1.6	-4.4	-4.5	-4.1	-2.6	-0.2	-1.9	-2.7
7. Stock-flow adjustment 3)	-2.4	-1.3	-2.5	0.7	-4.0	0.9	-0.1	-0.7	-4.5	0.1	-0.1	1.8	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	6.7	4.0	2.5	3.1	1.9	6.4	1.1	-0.8	-1.0	-1.2	1.2	0.6	1.1	0.4
9. Snow-ball effect	0.7	1.0	-1.3	2.5	0.1	1.9	2.0	-0.7	-1.0	-0.7	0.7	3.0	1.3	0.6
10. Stock-flow adjustment 3)	-2.4	-1.3	-2.5	0.7	-4.0	0.9	-0.1	-0.7	-4.5	0.1	-0.1	1.8	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	5.0	3.7	-1.3	6.2	-2.0	9.2	3.0	-2.2	-6.5	-1.8	1.8	5.5	2.4	0.9
12. Level of gross debt (end of year)	53.4	57.1	55.9	62.1	60.1	69.3	72.3	70.1	63.7	61.9	63.7	69.1	71.5	72.5

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

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

3) Line 7 = line 10.

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

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

Table 11A

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

Netherlands

(Mrd EURO-NLG)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.5	10.2	16.5	20.5	25.1	32.6	49.0	63.9	68.2	71.2	72.4	67.9	67.4	69.6
2. Current taxes on income and wealth	8.9	16.0	24.5	24.7	36.6	37.5	48.5	58.5	62.4	67.9	69.2	67.7	69.0	74.2
3. Social contributions	9.4	18.4	28.8	39.6	40.2	52.1	68.7	71.5	79.9	81.4	90.6	84.0	86.9	90.5
4. Of which actual social contributions	8.5	16.5	26.0	36.9	36.9	48.4	64.5	66.5	75.6	77.0	86.3	79.3	82.1	85.6
5. Other current revenue, including sales	3.2	6.3	13.3	22.4	18.3	21.0	24.8	32.8	36.4	37.1	43.3	42.5	42.8	44.8
6. Total current revenue	28.0	50.9	83.1	107.2	120.1	143.1	191.1	226.6	246.8	257.7	275.6	262.0	266.1	279.1
7. Government consumption expenditure	13.3	24.5	39.9	47.7	56.1	72.7	91.9	121.7	135.4	144.0	151.8	161.0	166.4	169.6
8. Collective consumption	7.0	12.4	20.0	23.6	27.6	34.6	41.8	53.0	55.6	58.4	62.2	65.4	68.5	71.8
9. Social transfers in kind	6.3	12.1	20.0	24.1	28.5	38.1	50.1	68.7	79.8	85.6	89.5	95.6	97.9	97.8
10. Compensation of employees	8.4	15.0	22.7	24.6	26.4	32.3	39.6	49.5	50.2	52.4	54.5	57.0	58.2	59.1
11. Intermediate consumption	2.8	4.3	7.9	11.3	15.1	20.2	27.3	36.4	39.0	41.0	44.1	46.8	48.9	49.8
12. Social transfers other than in kind	8.5	17.6	29.9	37.3	44.5	46.3	47.2	56.2	58.1	58.9	61.9	66.3	71.6	73.7
13. Social transfers in kind via market products	2.4	5.1	8.9	12.2	15.8	22.7	29.2	41.4	51.7	55.9	58.4	62.7	64.2	65.5
14. Interest	1.9	3.1	6.0	12.4	14.1	17.2	15.3	12.0	11.8	12.4	12.5	12.9	13.4	14.1
15. Subsidies	0.6	1.5	2.8	4.7	5.5	3.1	6.1	6.2	6.1	7.2	7.2	9.1	9.2	9.5
16. Other current expenditure	0.5	1.2	1.5	1.9	2.1	3.8	7.6	10.2	10.9	10.5	11.1	8.6	9.8	10.1
17. Total current expenditure	25.1	47.9	79.8	104.5	123.5	145.6	172.3	212.0	227.9	238.3	249.7	263.4	275.3	281.7
18. Gross saving	2.9	3.0	3.3	2.7	-3.3	-2.5	18.8	14.6	18.9	19.4	25.9	-1.4	-9.2	-2.7
19. Capital transfers received	0.3	0.4	0.5	0.6	0.7	1.0	1.7	1.9	2.1	2.1	2.0	2.1	2.1	2.1
20. Total revenue	28.3	51.3	83.6	107.8	120.8	144.2	192.9	228.5	248.8	259.8	277.6	264.1	268.2	281.2
21. Gross fixed capital formation	3.6	5.0	6.6	6.8	7.8	9.6	13.1	16.9	17.8	19.1	20.7	22.8	24.2	24.7
22. Other capital expenditure	0.6	1.5	3.6	3.7	2.5	2.2	-0.8	1.0	0.2	1.3	3.0	8.1	5.4	5.6
23. Total expenditure	29.4	54.3	90.0	115.0	133.8	157.4	184.6	229.9	245.9	258.7	273.4	294.3	304.9	312.0
24. Tax burden	24.6	43.5	69.0	84.8	102.0	122.7	166.9	192.9	210.7	221.1	232.8	218.7	222.9	233.9
25. Net lending (+) or net borrowing (-)	-1.0	-3.0	-6.4	-7.2	-13.0	-13.2	8.2	-1.4	2.9	1.1	4.2	-30.2	-36.7	-30.8

1) Changes in GDP ratios.

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

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	9.8	9.6	10.1	10.2	10.3	10.7	11.7	12.4	12.6	12.5	12.1	11.9	11.6	11.5
2. Current taxes on income and wealth	13.5	14.9	15.0	12.3	15.0	12.3	11.6	11.4	11.5	11.9	11.6	11.9	11.8	12.3
3. Social contributions	14.3	17.2	17.7	19.7	16.5	17.1	16.4	13.9	14.8	14.3	15.2	14.7	14.9	15.0
4. Of which actual social contributions	12.8	15.4	16.0	18.4	15.2	15.9	15.4	12.9	14.0	13.5	14.5	13.9	14.1	14.2
5. Other current revenue, including sales	4.9	5.9	8.2	11.2	7.5	6.9	5.9	6.4	6.7	6.5	7.3	7.5	7.3	7.4
6. Total current revenue	42.5	47.6	51.0	53.4	49.3	46.9	45.7	44.1	45.7	45.3	46.2	46.0	45.6	46.2
7. Government consumption expenditure	20.2	22.9	24.5	23.7	23.0	23.8	22.0	23.7	25.1	25.3	25.5	28.2	28.5	28.1
8. Collective consumption	10.6	11.6	12.2	11.8	11.3	11.3	10.0	10.3	10.3	10.3	10.4	11.5	11.7	11.9
9. Social transfers in kind	9.6	11.3	12.2	12.0	11.7	12.5	12.0	13.4	14.8	15.1	15.0	16.8	16.8	16.2
10. Compensation of employees	12.7	14.0	13.9	12.2	10.8	10.6	9.5	9.6	9.3	9.2	9.1	10.0	10.0	9.8
11. Intermediate consumption	4.3	4.0	4.9	5.6	6.2	6.6	6.5	7.1	7.2	7.2	7.4	8.2	8.4	8.2
12. Social transfers other than in kind	13.0	16.5	18.3	18.6	18.2	15.2	11.3	10.9	10.8	10.4	10.4	11.6	12.3	12.2
13. Social transfers in kind via market produ	3.6	4.8	5.5	6.1	6.5	7.4	7.0	8.1	9.6	9.8	9.8	11.0	11.0	10.9
14. Interest	2.8	2.9	3.7	6.2	5.8	5.6	3.7	2.3	2.2	2.2	2.1	2.3	2.3	2.3
15. Subsidies	0.9	1.4	1.7	2.4	2.2	1.0	1.5	1.2	1.1	1.3	1.2	1.6	1.6	1.6
16. Other current expenditure	0.8	1.1	0.9	1.0	0.9	1.3	1.8	2.0	2.0	1.9	1.9	1.5	1.7	1.7
17. Total current expenditure	38.2	44.7	49.0	52.0	50.7	47.7	41.2	41.3	42.2	41.9	41.9	46.2	47.2	46.7
18. Gross saving	4.4	2.8	2.0	1.4	-1.4	-0.8	4.5	2.8	3.5	3.4	4.3	-0.2	-1.6	-0.4
19. Capital transfers received	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.3
20. Total revenue	43.0	47.9	51.2	53.7	49.6	47.2	46.1	44.5	46.1	45.7	46.6	46.3	46.0	46.6
21. Gross fixed capital formation	5.5	4.6	4.1	3.4	3.2	3.2	3.1	3.3	3.3	3.4	3.5	4.0	4.1	4.1
22. Other capital expenditure	0.9	1.4	2.2	1.8	1.0	0.7	-0.2	0.2	0.0	0.2	0.5	1.4	0.9	0.9
23. Total expenditure	44.6	50.8	55.2	57.3	54.9	51.6	44.2	44.8	45.5	45.5	45.9	51.6	52.3	51.7
24. Tax burden	37.4	40.7	42.3	42.2	41.9	40.2	39.9	37.6	39.0	38.9	39.1	38.4	38.2	38.7
25. Net lending (+) or net borrowing (-)	-1.6	-2.8	-3.9	-3.6	-5.3	-4.3	2.0	-0.3	0.5	0.2	0.7	-5.3	-6.3	-5.1

Table 11C

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

Netherlands

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	16.0	12.4	3.0	4.4	6.7	5.5	6.9	4.8	6.7	4.5	1.7	-6.3	-0.6	3.2
2. Current taxes on income and wealth	20.2	14.6	7.8	3.3	18.6	-2.6	6.7	14.2	6.7	8.9	1.9	-2.2	1.9	7.6
3. Social contributions	19.0	14.2	6.3	4.3	-3.7	-2.5	7.0	-2.3	11.7	1.9	11.4	-7.4	3.5	4.1
4. Of which actual social contributions	18.9	13.6	7.9	4.7	-4.6	-2.9	7.6	-2.7	13.7	1.8	12.0	-8.0	3.5	4.3
5. Other current revenue, including sales	6.4	25.0	16.6	11.0	7.1	-0.6	12.1	7.3	11.0	2.0	16.6	-1.8	0.7	4.6
6. Total current revenue	17.1	15.2	7.6	5.4	6.2	-0.5	7.5	5.0	8.9	4.4	6.9	-4.9	1.6	4.9
7. Government consumption expenditure	18.4	17.9	6.8	4.9	5.0	5.0	7.0	2.3	11.3	6.3	5.4	6.1	3.4	1.9
8. Collective consumption	16.1	16.4	5.9	4.6	5.3	5.8	5.4	0.9	4.9	5.0	6.6	5.1	4.8	4.8
9. Social transfers in kind	21.1	19.4	7.8	5.2	4.7	4.2	8.3	3.4	16.3	7.2	4.6	6.8	2.4	-0.1
10. Compensation of employees	15.8	16.3	5.3	1.2	3.4	3.6	5.9	1.3	1.4	4.3	4.1	4.6	2.0	1.6
11. Intermediate consumption	15.4	14.8	8.7	5.3	6.3	5.5	6.5	3.2	7.2	5.1	7.5	6.2	4.4	1.8
12. Social transfers other than in kind	18.7	22.3	8.8	-1.9	12.4	-2.5	1.4	0.4	3.3	1.5	5.0	7.2	8.0	2.9
13. Social transfers in kind via market products	29.0	22.4	10.2	13.5	6.0	4.2	9.0	3.2	24.9	8.1	4.5	7.3	2.5	2.0
14. Interest	11.5	12.5	20.4	8.5	6.9	7.0	-7.6	-0.8	-2.1	5.6	0.8	2.7	4.3	4.8
15. Subsidies	18.9	26.4	7.5	12.5	4.1	-43.6	5.8	-9.9	-0.8	16.3	1.1	26.0	0.6	3.4
16. Other current expenditure 1)	0.2	0.3	0.0	-0.1	-0.1	0.0	0.3	0.0	0.0	-0.2	0.0	-0.4	0.2	0.0
17. Total current expenditure	18.2	19.8	8.5	3.0	7.5	0.6	4.6	1.4	7.5	4.6	4.8	5.5	4.5	2.3
18. Gross saving 1)	-0.2	-1.5	-0.4	1.2	-0.6	-0.5	1.1	1.4	0.6	-0.1	0.9	-4.6	-1.3	1.1
19. Capital transfers received	13.8	9.7	8.5	9.3	-2.8	-11.1	8.3	4.6	7.5	2.1	-4.0	3.1	0.0	1.0
20. Total revenue	17.0	15.1	7.6	5.4	6.1	-0.6	7.5	5.0	8.9	4.4	6.8	-4.8	1.6	4.8
21. Gross fixed capital formation	15.0	21.6	11.4	-2.2	8.0	4.3	12.5	6.8	5.6	6.9	8.6	10.1	6.0	2.2
22. Other capital expenditure 1)	-0.2	0.6	0.9	-0.2	-0.4	0.3	-0.6	-0.1	-0.2	0.2	0.3	0.9	-0.5	0.0
23. Total expenditure	17.1	21.2	10.6	2.3	6.7	1.4	3.9	1.6	7.0	5.2	5.7	7.7	3.6	2.3
24. Tax burden	17.9	13.6	6.6	4.3	5.7	-0.4	7.1	4.7	9.2	4.9	5.3	-6.0	1.9	4.9
25. Net lending (+) or net borrowing (-) 1)	-0.1	-2.6	-1.5	1.7	-0.3	-0.8	1.6	1.5	0.8	-0.3	0.5	-6.0	-1.0	1.2

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	4.3	-0.4	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.7	5.3	6.3	5.1
2. Interest payments (% of GDP)	5.6	4.3	3.7	3.2	2.8	2.6	2.5	2.3	2.2	2.2	2.1	2.3	2.3	2.3
3. Implicit interest rate 2)	7.8	6.9	6.5	6.3	5.7	5.2	4.9	4.7	4.4	4.9	4.8	3.7	3.9	3.6
4. Nominal GDP growth rate	5.2	6.5	8.2	7.1	3.9	2.5	3.0	4.5	5.2	5.3	4.8	-4.3	2.3	3.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.3	-0.4	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.7	5.3	6.3	5.1
6. Contribution of nominal GDP growth	-3.8	-4.0	-4.6	-3.6	-1.9	-1.2	-1.5	-2.3	-2.6	-2.4	-2.1	2.6	-1.4	-2.2
7. Stock-flow adjustment 3)	-0.2	-0.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.5	-5.2	0.6	0.4

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-1.3	-4.7	-5.6	-2.9	-0.7	0.6	-0.7	-2.1	-2.7	-2.4	-2.8	3.0	4.0	2.8
9. Snow-ball effect	1.9	0.2	-1.0	-0.4	0.9	1.3	1.0	0.1	-0.4	-0.2	0.0	4.9	0.9	0.1
10. Stock-flow adjustment 3)	-0.2	-0.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.5	-5.2	0.6	0.4

(% of GDP)

11. Change in gross debt 5)	0.3	-4.6	-7.4	-3.0	-0.2	1.5	0.4	-0.6	-4.4	-1.9	12.7	2.7	5.5	3.3
12. Level of gross debt (end of year)	76.1	61.1	53.8	50.7	50.5	52.0	52.4	51.8	47.4	45.5	58.2	60.9	66.3	69.6

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

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

3) Line 7 = line 10.

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

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

Table 12A

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

Austria

(Mrd EURO-ATS)

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	11.8	16.3	20.6	24.5	30.5	33.2	34.6	35.5	36.3	38.2	39.9	40.4	41.2	42.0
2. Current taxes on income and wealth	8.9	12.7	15.5	20.4	27.3	30.7	31.4	31.3	33.2	36.5	39.5	35.1	34.4	35.9
3. Social contributions	11.0	15.8	20.8	30.1	34.9	36.9	37.9	39.5	41.2	43.0	44.9	45.6	46.3	47.6
4. Of which actual social contributions	9.5	13.6	17.9	26.2	30.9	33.1	34.5	35.9	37.4	39.0	40.8	41.3	41.9	43.0
5. Other current revenue, including sales	5.3	7.6	9.6	12.8	11.3	10.3	10.8	11.2	11.6	12.1	11.9	12.4	12.6	12.9
6. Total current revenue	37.0	52.4	66.5	87.7	104.0	111.1	114.8	117.6	122.3	129.7	136.2	133.6	134.6	138.3
7. Government consumption expenditure	13.8	19.8	25.5	35.7	39.7	42.1	43.4	45.1	47.4	49.5	52.9	54.7	56.1	57.2
8. Collective consumption	5.8	8.3	10.9	15.0	16.6	17.1	17.5	18.2	20.0	20.5	22.2	22.6	23.2	23.7
9. Social transfers in kind	8.0	11.5	14.6	20.7	23.1	25.0	25.8	27.0	27.4	29.0	30.7	32.1	32.9	33.5
10. Compensation of employees	8.6	12.4	15.5	22.0	22.9	21.6	21.9	22.9	24.0	24.8	26.0	27.1	27.7	28.3
11. Intermediate consumption	3.9	5.8	7.2	10.3	10.3	9.8	10.3	10.7	11.1	11.6	12.8	12.9	13.2	13.4
12. Social transfers other than in kind	12.5	18.4	23.8	34.4	39.2	43.6	44.7	45.9	47.4	48.7	51.0	54.1	56.5	58.4
13. Social transfers in kind via market produ	2.5	3.3	4.9	7.3	10.4	11.7	12.6	13.1	13.9	14.8	15.6	16.3	16.6	17.0
14. Interest	1.8	3.5	4.7	7.0	7.2	6.6	6.6	7.0	7.1	7.4	7.2	7.5	8.0	8.5
15. Subsidies	2.4	3.2	4.1	4.8	6.5	8.1	8.2	8.2	8.7	8.9	9.9	10.2	10.3	10.5
16. Other current expenditure	1.8	2.5	3.3	4.2	4.4	6.1	5.7	6.2	6.0	6.2	6.7	7.6	7.8	8.0
17. Total current expenditure	33.6	49.2	63.6	89.9	100.9	107.5	110.0	114.0	118.2	122.4	129.1	135.6	140.2	144.1
18. Gross saving	3.4	3.2	3.0	-2.2	3.0	3.6	4.8	3.7	4.1	7.3	7.1	-2.0	-5.7	-5.8
19. Capital transfers received	0.1	0.2	0.2	0.4	0.4	0.4	0.4	0.3	0.4	0.6	0.3	0.2	0.4	0.4
20. Total revenue	37.1	52.5	66.7	88.1	104.3	111.5	115.2	117.9	122.7	130.3	136.6	133.8	135.0	138.7
21. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.1	2.7	2.6	2.8	2.8	2.8	3.0	3.0	3.1	3.2
22. Other capital expenditure	1.5	2.6	2.5	3.0	3.8	4.5	12.9	5.2	5.6	6.3	5.7	4.7	4.8	5.0
23. Total expenditure	38.3	55.3	70.2	98.2	107.8	114.7	125.4	121.9	126.6	131.5	137.8	143.3	148.1	152.2
24. Tax burden	30.2	42.6	54.2	72.5	89.9	97.9	101.1	103.4	107.7	114.5	120.9	116.4	117.1	120.5
25. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.4	-10.1	-3.5	-3.2	-10.2	-4.0	-3.9	-1.1	-1.2	-9.5	-13.2	-13.5

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

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	15.4	15.8	15.2	14.0	14.7	14.9	14.9	14.6	14.2	14.1	14.2	14.6	14.6	14.4
2. Current taxes on income and wealth	11.6	12.3	11.4	11.7	13.2	13.7	13.5	12.9	13.0	13.5	14.0	12.7	12.2	12.3
3. Social contributions	14.3	15.2	15.3	17.2	16.8	16.5	16.3	16.2	16.1	15.9	15.9	16.5	16.4	16.3
4. Of which actual social contributions	12.4	13.1	13.1	15.0	14.9	14.8	14.8	14.7	14.6	14.4	14.5	14.9	14.8	14.7
5. Other current revenue, including sales	7.0	7.3	7.0	7.3	5.4	4.6	4.6	4.6	4.5	4.5	4.2	4.5	4.5	4.4
6. Total current revenue	48.2	50.7	48.8	50.2	50.1	49.7	49.3	48.3	47.7	47.9	48.3	48.2	47.7	47.4
7. Government consumption expenditure	18.0	19.1	18.7	20.5	19.1	18.9	18.6	18.5	18.5	18.3	18.8	19.8	19.9	19.6
8. Collective consumption	7.5	8.0	8.0	8.6	8.0	7.7	7.5	7.5	7.8	7.6	7.9	8.2	8.2	8.1
9. Social transfers in kind	10.5	11.1	10.7	11.9	11.1	11.2	11.1	11.1	10.7	10.7	10.9	11.6	11.6	11.5
10. Compensation of employees	11.3	12.0	11.4	12.6	11.0	9.7	9.4	9.4	9.4	9.2	9.2	9.8	9.8	9.7
11. Intermediate consumption	5.1	5.6	5.3	5.9	5.0	4.4	4.4	4.4	4.3	4.3	4.6	4.6	4.7	4.6
12. Social transfers other than in kind	16.3	17.8	17.5	19.7	18.9	19.5	19.2	18.8	18.5	18.0	18.1	19.5	20.0	20.0
13. Social transfers in kind via market produ	3.3	3.2	3.6	4.2	5.0	5.3	5.4	5.4	5.4	5.5	5.5	5.9	5.9	5.8
14. Interest	2.4	3.4	3.4	4.0	3.5	3.0	2.9	2.9	2.8	2.7	2.5	2.7	2.8	2.9
15. Subsidies	3.1	3.1	3.0	2.8	3.2	3.6	3.5	3.4	3.4	3.3	3.5	3.7	3.7	3.6
16. Other current expenditure	2.3	2.4	2.5	2.4	2.1	2.7	2.5	2.5	2.4	2.3	2.4	2.8	2.8	2.7
17. Total current expenditure	43.8	47.6	46.7	51.5	48.6	48.2	47.2	46.8	46.2	45.2	45.8	49.0	49.7	49.4
18. Gross saving	4.4	3.1	2.2	-1.3	1.5	1.6	2.1	1.5	1.6	2.7	2.5	-0.7	-2.0	-2.0
19. Capital transfers received	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1
20. Total revenue	48.4	50.8	49.0	50.5	50.3	49.9	49.5	48.4	47.9	48.1	48.4	48.3	47.8	47.6
21. Gross fixed capital formation	4.2	3.4	3.0	3.0	1.5	1.2	1.1	1.1	1.1	1.0	1.1	1.1	1.1	1.1
22. Other capital expenditure	2.0	2.5	1.9	1.7	1.8	2.0	5.5	2.1	2.2	2.3	2.0	1.7	1.7	1.7
23. Total expenditure	50.0	53.5	51.5	56.2	52.0	51.4	53.9	50.1	49.4	48.5	48.9	51.8	52.5	52.2
24. Tax burden	39.4	41.2	39.8	41.5	43.3	43.9	43.4	42.4	42.0	42.3	42.9	42.0	41.5	41.3
25. Net lending (+) or net borrowing (-)	-1.6	-2.7	-2.5	-5.8	-1.7	-1.4	-4.4	-1.7	-1.5	-0.4	-0.4	-3.4	-4.7	-4.6

Table 12C

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

Austria

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	7.7	4.6	5.1	-5.1	2.0	1.6	4.2	2.6	2.3	5.1	4.6	1.3	2.0	1.9
2. Current taxes on income and wealth	8.9	11.7	14.4	9.5	3.9	1.0	2.5	-0.3	6.0	10.0	8.1	-11.0	-2.1	4.2
3. Social contributions	10.2	8.0	6.7	5.0	2.7	2.4	2.9	4.1	4.3	4.2	4.5	1.7	1.5	2.7
4. Of which actual social contributions	10.8	8.1	6.8	5.4	2.9	2.5	4.0	4.0	4.3	4.3	4.5	1.3	1.5	2.7
5. Other current revenue, including sales	13.5	6.3	10.4	4.1	3.6	1.9	4.3	4.3	2.9	4.4	-1.5	4.1	1.6	2.2
6. Total current revenue	9.5	7.5	8.4	2.8	2.9	1.7	3.3	2.5	4.0	6.1	5.0	-1.9	0.7	2.8
7. Government consumption expenditure	7.5	6.5	6.3	6.9	1.6	3.3	3.0	4.1	5.1	4.4	6.8	3.5	2.5	2.1
8. Collective consumption	5.3	5.4	5.3	10.5	0.4	3.2	2.2	3.6	10.3	2.5	7.9	2.1	2.5	2.4
9. Social transfers in kind	9.2	7.4	7.1	4.5	2.4	3.4	3.5	4.4	1.6	5.7	6.0	4.5	2.4	1.8
10. Compensation of employees	7.1	6.8	7.0	7.1	1.6	2.5	1.6	4.4	4.9	3.3	4.8	4.2	2.2	2.5
11. Intermediate consumption	6.3	6.3	7.4	5.6	-1.7	4.5	4.5	3.7	4.3	4.1	10.8	0.1	2.9	1.6
12. Social transfers other than in kind	6.7	7.7	7.1	6.1	4.0	3.5	2.5	2.6	3.4	2.7	4.6	6.2	4.5	3.2
13. Social transfers in kind via market products	10.2	5.5	5.5	8.9	3.3	3.7	6.9	4.0	6.3	6.3	5.6	4.3	2.4	1.9
14. Interest	16.1	11.0	11.4	13.4	6.7	-4.3	0.7	6.0	0.3	5.2	-3.5	4.5	6.7	6.0
15. Subsidies	11.6	10.7	4.8	0.8	-1.3	12.4	1.2	0.9	5.4	2.6	10.8	3.2	1.2	2.2
16. Other current expenditure 1)	0.0	0.1	-0.1	-0.5	-0.1	0.1	-0.3	0.1	-0.2	-0.1	0.1	0.4	0.0	0.0
17. Total current expenditure	7.8	7.6	7.0	5.7	2.5	3.7	2.3	3.6	3.8	3.5	5.5	5.0	3.4	2.8
18. Gross saving 1)	0.8	0.0	0.6	-1.4	0.2	-0.9	0.5	-0.6	0.1	1.1	-0.2	-3.2	-1.3	0.0
19. Capital transfers received	6.3	-3.8	-9.1	77.8	-22.5	3.9	2.2	-30.8	40.4	45.6	-43.3	-39.1	91.7	1.0
20. Total revenue	9.5	7.5	8.3	3.0	2.8	1.7	3.3	2.3	4.1	6.2	4.8	-2.0	0.9	2.8
21. Gross fixed capital formation	0.8	2.1	4.4	-3.3	-8.6	-5.5	-2.6	6.6	0.8	-0.3	8.0	-0.1	4.0	1.9
22. Other capital expenditure 1)	0.4	0.1	0.1	-0.2	-0.3	-0.1	3.5	-3.4	0.0	0.1	-0.3	-0.3	0.0	0.0
23. Total expenditure	7.9	7.5	7.2	4.8	1.7	3.2	9.4	-2.8	3.8	3.9	4.8	4.0	3.4	2.8
24. Tax burden	9.2	7.6	8.2	4.3	2.9	1.6	3.3	2.2	4.2	6.4	5.6	-3.7	0.6	2.9
25. Net lending (+) or net borrowing (-) 1)	0.7	0.0	0.5	-0.9	0.6	-0.7	-3.0	2.7	0.2	1.1	0.0	-3.0	-1.2	0.0

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.8	2.3	1.7	0.0	0.7	1.4	4.4	1.7	1.5	0.4	0.4	3.4	4.7	4.6
2. Interest payments (% of GDP)	4.0	3.4	3.5	3.4	3.1	3.0	2.9	2.9	2.8	2.7	2.5	2.7	2.8	2.9
3. Implicit interest rate 2)	6.5	5.4	5.4	5.2	4.8	4.5	4.5	4.7	4.5	4.7	4.4	4.2	4.3	4.3
4. Nominal GDP growth rate	4.6	3.7	4.8	2.4	3.0	2.0	4.2	4.6	5.2	5.7	4.1	-1.8	1.9	3.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.8	2.3	1.7	0.0	0.7	1.4	4.4	1.7	1.5	0.4	0.4	3.4	4.7	4.6
6. Contribution of nominal GDP growth	-2.8	-2.3	-3.1	-1.6	-1.9	-1.3	-2.7	-2.9	-3.1	-3.4	-2.3	1.1	-1.3	-2.3
7. Stock-flow adjustment 3)	1.2	2.5	0.7	2.1	0.6	-1.0	-2.5	0.4	-0.1	0.2	5.1	-0.7	0.3	0.3

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.8	-1.1	-1.8	-3.4	-2.5	-1.5	1.5	-1.2	-1.3	-2.3	-2.1	0.7	1.8	1.7
9. Snow-ball effect	1.2	1.1	0.4	1.8	1.2	1.6	0.2	0.0	-0.4	-0.6	0.2	3.8	1.6	0.6
10. Stock-flow adjustment 3)	1.2	2.5	0.7	2.1	0.6	-1.0	-2.5	0.4	-0.1	0.2	5.1	-0.7	0.3	0.3

(% of GDP)

11. Change in gross debt 5)	4.2	2.4	-0.7	0.6	-0.7	-0.9	-0.8	-0.8	-1.7	-2.8	3.2	3.9	3.8	2.7
12. Level of gross debt (end of year)	68.3	67.2	66.5	67.1	66.5	65.5	64.8	63.9	62.2	59.5	62.6	66.5	70.2	72.9

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 13A

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

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.89	2.65	6.56	11.04	16.49	20.47	20.40	22.38	23.95	24.54	24.29	21.37	22.25	22.61
2. Current taxes on income and wealth	0.42	1.62	3.89	7.17	12.02	11.95	12.32	12.57	13.72	15.91	16.52	15.00	14.98	16.03
3. Social contributions	0.57	1.66	4.81	8.98	13.68	16.92	17.57	18.70	19.36	20.72	21.55	22.45	23.18	24.17
4. Of which actual social contributions	0.53	1.51	4.36	8.27	12.64	15.34	16.03	16.95	17.71	19.08	19.86	20.64	21.33	22.30
5. Other current revenue, including sales	0.18	0.62	2.02	3.97	5.27	5.86	6.75	6.18	7.02	7.75	8.06	7.81	8.58	8.63
6. Total current revenue	2.06	6.55	17.28	31.16	47.46	55.20	57.04	59.84	64.05	68.91	70.42	66.62	68.99	71.43
7. Government consumption expenditure	1.09	2.99	8.06	15.20	23.62	28.13	29.75	31.97	32.13	33.05	34.54	37.16	38.21	38.73
8. Collective consumption	0.57	1.33	3.50	6.36	9.48	11.09	11.75	12.85	12.69	13.85	14.22	15.52	16.14	16.46
9. Social transfers in kind	0.51	1.66	4.56	8.83	14.14	17.03	18.00	19.12	19.44	19.19	20.32	21.64	22.06	22.26
10. Compensation of employees	0.74	2.09	6.01	10.98	17.33	19.57	20.34	21.54	21.17	21.06	21.44	22.42	22.42	22.46
11. Intermediate consumption	0.26	0.70	1.61	3.45	5.29	5.25	5.73	6.32	6.39	6.75	7.24	7.63	8.23	8.13
12. Social transfers other than in kind	0.54	1.84	4.73	9.49	14.28	19.11	20.62	22.25	23.43	24.71	25.98	28.27	29.51	30.21
13. Social transfers in kind via market produ	0.10	0.20	0.57	1.34	2.22	4.40	4.82	5.27	5.75	6.62	7.21	8.17	8.61	8.79
14. Interest	0.19	1.44	4.37	4.93	3.68	3.74	3.81	3.89	4.27	4.59	4.83	4.65	5.10	5.99
15. Subsidies	0.34	0.72	0.88	1.10	1.52	2.51	2.17	2.34	2.23	1.90	1.97	2.34	2.06	1.99
16. Other current expenditure	0.06	0.15	0.60	1.18	2.36	2.48	3.01	3.07	3.37	3.26	3.29	3.57	3.61	3.50
17. Total current expenditure	2.23	7.14	18.78	32.47	46.68	57.05	60.49	64.67	66.61	68.90	71.96	77.05	79.55	81.07
18. Gross saving	-0.17	-0.59	-1.49	-1.31	0.78	-1.84	-3.45	-4.83	-2.56	0.01	-1.54	-10.43	-10.56	-9.64
19. Capital transfers received	0.01	0.09	0.74	1.51	1.66	3.76	5.12	2.15	1.77	1.46	1.56	1.48	1.73	1.77
20. Total revenue	2.07	6.64	18.02	32.67	49.11	58.96	62.16	61.99	65.82	70.37	71.98	68.11	70.73	73.20
21. Gross fixed capital formation	0.31	0.68	1.69	3.22	4.59	4.30	4.52	4.37	3.70	3.76	3.77	3.98	3.60	3.57
22. Other capital expenditure	0.09	0.72	0.91	1.27	1.42	1.61	1.98	2.02	1.60	1.93	0.95	2.50	1.78	2.07
23. Total expenditure	2.63	8.54	21.38	36.96	52.68	62.96	66.99	71.07	71.91	74.59	76.68	83.53	84.94	86.70
24. Tax burden	1.82	5.76	15.38	27.32	41.95	48.31	49.16	52.34	55.81	59.98	61.11	57.40	58.97	61.34
25. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.29	-3.57	-3.99	-4.83	-9.08	-6.09	-4.22	-4.70	-15.43	-14.21	-13.51

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

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	11.3	12.0	12.2	13.0	13.5	14.8	14.2	15.0	15.4	15.0	14.6	13.0	13.4	13.3
2. Current taxes on income and wealth	5.4	7.3	7.2	8.4	9.8	8.6	8.5	8.4	8.8	9.8	9.9	9.2	9.0	9.4
3. Social contributions	7.2	7.5	8.9	10.5	11.2	12.2	12.2	12.5	12.5	12.7	12.9	13.7	13.9	14.2
4. Of which actual social contributions	6.7	6.9	8.1	9.7	10.3	11.1	11.1	11.4	11.4	11.7	11.9	12.6	12.8	13.1
5. Other current revenue, including sales	2.3	2.8	3.8	4.7	4.3	4.2	4.7	4.1	4.5	4.8	4.8	4.8	5.2	5.1
6. Total current revenue	26.1	29.6	32.1	36.6	38.8	39.8	39.6	40.1	41.2	42.3	42.3	40.7	41.4	41.9
7. Government consumption expenditure	13.8	13.5	15.0	17.9	19.3	20.3	20.6	21.4	20.7	20.3	20.8	22.7	22.9	22.7
8. Collective consumption	7.3	6.0	6.5	7.5	7.8	8.0	8.1	8.6	8.2	8.5	8.5	9.5	9.7	9.7
9. Social transfers in kind	6.5	7.5	8.5	10.4	11.6	12.3	12.5	12.8	12.5	11.8	12.2	13.2	13.3	13.1
10. Compensation of employees	9.4	9.5	11.2	12.9	14.2	14.1	14.1	14.4	13.6	12.9	12.9	13.7	13.5	13.2
11. Intermediate consumption	3.2	3.2	3.0	4.0	4.3	3.8	4.0	4.2	4.1	4.1	4.3	4.7	4.9	4.8
12. Social transfers other than in kind	6.8	8.3	8.8	11.2	11.7	13.8	14.3	14.9	15.1	15.2	15.6	17.2	17.7	17.7
13. Social transfers in kind via market produ	1.2	0.9	1.1	1.6	1.8	3.2	3.3	3.5	3.7	4.1	4.3	5.0	5.2	5.2
14. Interest	2.4	6.5	8.1	5.8	3.0	2.7	2.6	2.6	2.7	2.8	2.9	2.8	3.1	3.5
15. Subsidies	4.3	3.3	1.6	1.3	1.2	1.8	1.5	1.6	1.4	1.2	1.2	1.4	1.2	1.2
16. Other current expenditure	0.8	0.7	1.1	1.4	1.9	1.8	2.1	2.1	2.2	2.0	2.0	2.2	2.2	2.1
17. Total current expenditure	28.3	32.3	34.8	38.1	38.2	41.2	42.0	43.4	42.9	42.3	43.2	47.0	47.8	47.6
18. Gross saving	-2.2	-2.6	-2.8	-1.5	0.6	-1.3	-2.4	-3.2	-1.6	0.0	-0.9	-6.4	-6.3	-5.7
19. Capital transfers received	0.1	0.4	1.4	1.8	1.4	2.7	3.6	1.4	1.1	0.9	0.9	0.9	1.0	1.0
20. Total revenue	26.2	30.0	33.4	38.4	40.2	42.5	43.1	41.6	42.3	43.2	43.2	41.6	42.5	43.0
21. Gross fixed capital formation	3.9	3.1	3.1	3.8	3.8	3.1	3.1	2.9	2.4	2.3	2.3	2.4	2.2	2.1
22. Other capital expenditure	1.1	3.3	1.7	1.5	1.2	1.2	1.4	1.4	1.0	1.2	0.6	1.5	1.1	1.2
23. Total expenditure	33.3	38.6	39.7	43.4	43.1	45.4	46.5	47.7	46.3	45.7	46.1	51.0	51.0	50.9
24. Tax burden	23.0	26.1	28.5	32.1	34.3	34.9	34.1	35.1	35.9	36.8	36.7	35.0	35.4	36.0
25. Net lending (+) or net borrowing (-)	-7.1	-8.6	-6.2	-5.0	-2.9	-2.9	-3.4	-6.1	-3.9	-2.6	-2.8	-9.4	-8.5	-7.9

Table 13C

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

Portugal

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	48.3	21.9	17.4	8.6	3.3	6.5	-0.3	9.7	7.0	2.5	-1.0	-12.0	4.2	1.6
2. Current taxes on income and wealth	22.3	27.2	18.6	13.7	12.7	-4.9	3.0	2.1	9.1	15.9	3.8	-9.2	-0.1	7.0
3. Social contributions	40.1	27.3	20.9	11.0	11.0	6.6	3.8	6.4	3.5	7.0	4.0	4.2	3.3	4.3
4. Of which actual social contributions	39.6	28.4	21.3	13.8	9.6	5.0	4.5	5.8	4.5	7.7	4.1	3.9	3.4	4.5
5. Other current revenue, including sales	-1.6	8.7	2.1	40.5	-0.9	-2.7	15.2	-8.4	13.5	10.4	4.0	-3.1	9.8	0.5
6. Total current revenue	34.3	23.1	16.6	13.8	7.2	2.8	3.3	4.9	7.0	7.6	2.2	-5.4	3.6	3.5
7. Government consumption expenditure	41.7	27.2	24.3	11.8	11.1	3.6	5.8	7.5	0.5	2.9	4.5	7.6	2.8	1.4
8. Collective consumption	47.4	10.1	24.6	7.7	12.5	3.7	5.9	9.4	-1.2	9.1	2.7	9.1	4.0	2.0
9. Social transfers in kind	35.8	45.5	24.1	15.0	10.2	3.6	5.7	6.2	1.7	-1.3	5.9	6.5	1.9	0.9
10. Compensation of employees	33.9	24.3	21.9	7.9	11.1	-1.7	4.0	5.9	-1.7	-0.5	1.8	4.6	0.0	0.2
11. Intermediate consumption	53.0	54.0	19.5	33.6	13.2	-8.0	9.1	10.3	1.2	5.7	7.2	5.4	7.8	-1.3
12. Social transfers other than in kind	44.4	23.3	22.5	0.2	11.1	12.1	7.9	7.9	5.3	5.5	5.1	8.8	4.4	2.3
13. Social transfers in kind via market produc	64.8	-4.0	22.9	29.5	6.3	61.1	9.6	9.2	9.2	15.2	8.9	13.3	5.4	2.2
14. Interest	32.4	40.8	64.3	-0.4	6.8	-2.8	1.8	2.1	9.8	7.6	5.3	-3.8	9.8	17.4
15. Subsidies	44.6	8.6	-3.7	-14.9	-25.1	19.8	-13.4	7.8	-4.6	-14.8	3.6	18.6	-11.9	-3.3
16. Other current expenditure 1)	0.0	0.1	0.0	-0.1	0.1	-0.3	0.3	0.0	0.1	-0.2	0.0	0.2	0.0	-0.1
17. Total current expenditure	40.7	26.8	28.0	5.8	9.1	5.5	6.0	6.9	3.0	3.4	4.4	7.1	3.2	1.9
18. Gross saving 1)	-1.3	-1.0	-3.1	2.7	-0.7	-1.0	-1.1	-0.8	1.6	1.7	-0.9	-5.4	0.0	0.7
19. Capital transfers received	-27.2	-30.7	20.3	16.8	-13.7	60.8	36.3	-58.1	-17.6	-17.4	6.6	-5.0	17.1	2.0
20. Total revenue	33.7	21.8	16.7	13.9	6.3	5.2	5.4	-0.3	6.2	6.9	2.3	-5.4	3.8	3.5
21. Gross fixed capital formation	21.3	19.0	17.2	16.6	-0.9	-10.2	5.1	-3.3	-15.5	1.8	0.3	5.5	-9.5	-1.0
22. Other capital expenditure 1)	-0.3	2.1	0.2	0.2	-0.5	0.4	0.2	0.0	-0.3	0.2	-0.6	1.0	-0.5	0.1
23. Total expenditure	36.5	33.1	27.6	7.2	6.7	5.1	6.4	6.1	1.2	3.7	2.8	8.9	1.7	2.1
24. Tax burden	38.6	25.3	19.0	10.8	7.8	2.8	1.8	6.5	6.6	7.5	1.9	-6.1	2.7	4.0
25. Net lending (+) or net borrowing (-) 1)	-0.9	-3.2	-3.3	2.3	-0.2	0.0	-0.5	-2.7	2.2	1.3	-0.2	-6.6	0.9	0.6

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.0	2.8	2.9	4.3	2.8	2.9	3.4	6.1	3.9	2.6	2.8	9.4	8.5	7.9
2. Interest payments (% of GDP)	5.8	3.0	3.0	3.0	2.8	2.7	2.6	2.6	2.7	2.8	2.9	2.8	3.1	3.5
3. Implicit interest rate 2)	10.6	6.2	6.3	6.2	5.6	5.0	4.8	4.6	4.5	4.6	4.7	4.2	4.1	4.2
4. Nominal GDP growth rate	8.1	7.2	7.1	5.8	4.7	2.3	4.0	3.5	4.2	4.9	2.1	-1.5	1.6	2.3

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.0	2.8	2.9	4.3	2.8	2.9	3.4	6.1	3.9	2.6	2.8	9.4	8.5	7.9
6. Contribution of nominal GDP growth	-4.4	-3.5	-3.4	-2.8	-2.4	-1.3	-2.2	-2.0	-2.6	-3.0	-1.3	1.0	-1.2	-1.9
7. Stock-flow adjustment 3)	1.3	0.0	-0.4	0.9	2.2	-0.3	0.3	1.1	-0.2	-0.6	1.2	0.1	1.6	-0.7

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.8	-0.2	-0.1	1.3	0.0	0.2	0.7	3.5	1.2	-0.2	-0.1	6.6	5.5	4.4
9. Snow-ball effect	1.4	-0.5	-0.4	0.2	0.4	1.4	0.5	0.7	0.2	-0.2	1.6	3.9	1.9	1.6
10. Stock-flow adjustment 3)	1.3	0.0	-0.4	0.9	2.2	-0.3	0.3	1.1	-0.2	-0.6	1.2	0.1	1.6	-0.7

(% of GDP)

11. Change in gross debt 5)	1.9	-0.7	-0.8	2.4	2.6	1.3	1.4	5.3	1.1	-1.1	2.7	10.5	9.0	5.3
12. Level of gross debt (end of year)	61.0	51.4	50.5	52.9	55.6	56.9	58.3	63.6	64.7	63.6	66.3	76.8	85.8	91.1

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

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

3) Line 7 = line 10.

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

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

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1.59	2.79	2.92	3.22	3.67	4.02	4.24	4.45	4.63	5.02	5.23	4.99	5.09	5.30
2. Current taxes on income and wealth	0.71	1.23	1.35	1.55	1.80	2.00	2.22	2.49	2.83	3.17	3.33	3.13	3.14	3.27
3. Social contributions	1.75	2.41	2.68	3.04	3.35	3.62	3.92	4.16	4.43	4.81	5.33	5.39	5.43	5.65
4. Of which actual social contributions	1.73	2.38	2.64	3.00	3.30	3.57	3.86	4.09	4.35	4.73	5.24	5.29	5.33	5.55
5. Other current revenue, including sales	0.49	0.84	0.96	1.14	1.29	1.30	1.38	1.43	1.46	1.53	1.83	1.86	1.95	1.99
6. Total current revenue	4.54	7.26	7.92	8.95	10.11	10.94	11.77	12.54	13.36	14.53	15.72	15.37	15.62	16.21
7. Government consumption expenditure	1.91	3.06	3.47	4.00	4.42	4.78	5.12	5.45	5.82	5.99	6.74	7.05	7.22	7.38
8. Collective consumption	0.76	1.24	1.40	1.61	1.76	1.90	2.04	2.21	2.39	2.40	2.66	2.70	2.75	2.88
9. Social transfers in kind	1.15	1.82	2.07	2.40	2.66	2.88	3.07	3.25	3.43	3.59	4.07	4.35	4.47	4.50
10. Compensation of employees	1.17	1.85	2.09	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.38	4.48	4.64
11. Intermediate consumption	0.69	1.09	1.22	1.37	1.57	1.59	1.65	1.78	1.93	1.94	2.24	2.26	2.32	2.32
12. Social transfers other than in kind	1.61	2.66	2.96	3.30	3.68	4.00	4.29	4.50	4.74	4.96	5.47	5.86	6.13	6.37
13. Social transfers in kind via market produ	0.18	0.30	0.37	0.43	0.48	0.52	0.56	0.59	0.63	0.66	0.72	0.77	0.79	0.81
14. Interest	0.22	0.40	0.44	0.49	0.51	0.49	0.46	0.45	0.43	0.44	0.41	0.50	0.65	0.72
15. Subsidies	0.22	0.32	0.35	0.38	0.42	0.50	0.47	0.45	0.50	0.55	0.61	0.76	0.81	0.69
16. Other current expenditure	0.11	0.29	0.33	0.47	0.44	0.45	0.61	0.76	0.75	0.69	0.78	0.73	0.75	0.76
17. Total current expenditure	4.21	6.92	7.76	8.87	9.78	10.50	11.18	11.83	12.47	12.89	14.34	15.26	15.93	16.31
18. Gross saving	0.34	0.35	0.15	0.09	0.33	0.44	0.59	0.71	0.88	1.64	1.38	0.11	-0.31	-0.10
19. Capital transfers received	0.01	0.04	0.03	0.05	0.04	0.03	0.04	0.04	0.06	0.14	0.10	0.14	0.14	0.15
20. Total revenue	4.56	7.30	7.95	9.00	10.15	10.98	11.81	12.58	13.42	14.67	15.81	15.51	15.75	16.36
21. Gross fixed capital formation	0.33	0.58	0.59	0.67	0.68	0.81	0.94	0.91	1.14	1.46	1.61	1.71	1.72	1.72
22. Other capital expenditure	0.88	0.32	0.28	0.29	0.25	0.34	0.29	0.25	0.21	0.32	0.50	0.46	0.27	0.24
23. Total expenditure	5.42	7.81	8.64	9.82	10.72	11.65	12.41	12.99	13.82	14.67	16.44	17.42	17.92	18.27
24. Tax burden	4.04	6.42	6.92	7.79	8.78	9.58	10.37	11.11	11.90	13.05	13.87	13.48	13.64	14.20
25. Net lending (+) or net borrowing (-)	-0.86	-0.51	-0.69	-0.82	-0.57	-0.67	-0.60	-0.41	-0.40	0.01	-0.63	-1.92	-2.16	-1.92

Table 14B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovenia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	15.5	16.6	15.8	15.6	15.9	16.0	15.7	15.5	14.9	14.5	14.1	14.3	14.4	14.5
2. Current taxes on income and wealth	6.9	7.3	7.3	7.5	7.8	8.0	8.2	8.7	9.1	9.2	9.0	9.0	8.9	8.9
3. Social contributions	17.0	14.3	14.5	14.7	14.5	14.4	14.5	14.5	14.3	13.9	14.3	15.4	15.4	15.4
4. Of which actual social contributions	16.8	14.1	14.3	14.5	14.3	14.2	14.2	14.2	14.0	13.7	14.1	15.2	15.1	15.2
5. Other current revenue, including sales	4.8	5.0	5.2	5.5	5.6	5.2	5.1	5.0	4.7	4.4	4.9	5.3	5.5	5.4
6. Total current revenue	44.1	43.2	42.8	43.4	43.7	43.6	43.5	43.6	43.0	42.0	42.3	44.1	44.2	44.3
7. Government consumption expenditure	18.6	18.2	18.8	19.4	19.1	19.0	18.9	19.0	18.8	17.3	18.1	20.2	20.4	20.2
8. Collective consumption	7.4	7.4	7.6	7.8	7.6	7.5	7.5	7.7	7.7	6.9	7.2	7.7	7.8	7.9
9. Social transfers in kind	11.1	10.9	11.2	11.6	11.5	11.5	11.4	11.3	11.1	10.4	11.0	12.5	12.7	12.3
10. Compensation of employees	11.4	11.0	11.3	11.8	11.6	11.7	11.6	11.5	11.2	10.5	11.1	12.6	12.7	12.7
11. Intermediate consumption	6.7	6.5	6.6	6.6	6.8	6.3	6.1	6.2	6.2	5.6	6.0	6.5	6.6	6.3
12. Social transfers other than in kind	15.6	15.8	16.0	16.0	15.9	15.9	15.9	15.7	15.3	14.4	14.7	16.8	17.4	17.4
13. Social transfers in kind via market produ	1.7	1.8	2.0	2.1	2.1	2.1	2.1	2.1	2.0	1.9	1.9	2.2	2.2	2.2
14. Interest	2.1	2.4	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.8	2.0
15. Subsidies	2.2	1.9	1.9	1.8	1.8	2.0	1.7	1.6	1.6	1.6	1.6	2.2	2.3	1.9
16. Other current expenditure	1.1	1.7	1.8	2.3	1.9	1.8	2.3	2.6	2.4	2.0	2.1	2.1	2.1	2.1
17. Total current expenditure	40.9	41.2	42.0	42.9	42.3	41.8	41.3	41.2	40.2	37.3	38.6	43.7	45.1	44.6
18. Gross saving	3.3	2.1	0.8	0.4	1.4	1.8	2.2	2.5	2.8	4.7	3.7	0.3	-0.9	-0.3
19. Capital transfers received	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.4	0.3	0.4	0.4	0.4
20. Total revenue	44.3	43.4	43.0	43.6	43.9	43.7	43.6	43.8	43.2	42.4	42.6	44.4	44.6	44.7
21. Gross fixed capital formation	3.2	3.4	3.2	3.2	3.0	3.2	3.5	3.2	3.7	4.2	4.3	4.9	4.9	4.7
22. Other capital expenditure	8.6	1.9	1.5	1.4	1.1	1.3	1.1	0.9	0.7	0.9	1.3	1.3	0.8	0.7
23. Total expenditure	52.6	46.5	46.7	47.6	46.3	46.4	45.8	45.2	44.5	42.4	44.3	49.9	50.7	49.9
24. Tax burden	39.2	38.2	37.5	37.7	38.0	38.2	38.3	38.6	38.3	37.8	37.3	38.6	38.6	38.8
25. Net lending (+) or net borrowing (-)	-8.4	-3.0	-3.7	-4.0	-2.5	-2.7	-2.2	-1.4	-1.3	0.0	-1.7	-5.5	-6.1	-5.2

Table 14C

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

Slovenia

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

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	17.0	16.4	4.8	10.2	13.9	9.6	5.6	4.9	4.2	8.2	4.2	-4.4	2.0	4.1
2. Current taxes on income and wealth	23.4	12.7	10.1	14.8	15.6	11.3	11.0	12.4	13.3	12.0	5.2	-6.0	0.2	4.1
3. Social contributions	2.9	10.6	11.0	13.7	10.3	8.0	8.3	6.1	6.3	8.7	10.6	1.1	0.8	4.1
4. Of which actual social contributions	2.8	10.5	11.0	13.7	10.3	8.0	8.1	6.1	6.4	8.8	10.6	1.1	0.8	4.1
5. Other current revenue, including sales	19.6	7.7	15.0	18.2	13.1	1.2	5.8	3.7	2.5	4.5	19.6	1.4	5.2	1.7
6. Total current revenue	12.8	12.7	9.0	13.1	12.9	8.3	7.5	6.6	6.5	8.8	8.2	-2.2	1.6	3.8
7. Government consumption expenditure	14.5	12.4	13.3	15.4	10.4	8.1	7.1	6.5	6.8	2.8	12.5	4.7	2.3	2.2
8. Collective consumption	17.6	13.6	12.6	15.2	9.7	7.4	7.8	8.0	8.4	0.2	11.2	1.4	1.7	4.8
9. Social transfers in kind	12.4	11.6	13.7	15.5	10.9	8.5	6.6	5.6	5.8	4.6	13.3	6.9	2.7	0.6
10. Compensation of employees	14.2	12.4	13.1	16.7	9.9	9.8	6.7	5.3	5.3	4.6	12.9	6.5	2.4	3.5
11. Intermediate consumption	16.5	11.8	12.0	11.8	14.6	1.3	4.1	7.6	8.8	0.2	15.5	1.0	2.5	0.1
12. Social transfers other than in kind	13.9	12.1	11.1	11.4	11.8	8.5	7.4	4.8	5.3	4.7	10.2	7.1	4.6	3.9
13. Social transfers in kind via market produc	9.4	10.2	20.8	16.8	12.8	8.0	6.2	6.6	7.1	4.3	8.7	7.5	2.0	2.6
14. Interest	12.1	20.9	11.9	10.0	3.7	-3.0	-6.4	-2.9	-3.2	2.3	-7.1	21.6	30.2	10.2
15. Subsidies	1.8	7.2	8.9	8.1	11.4	19.5	-7.0	-3.4	11.3	9.3	10.2	24.6	7.0	-14.5
16. Other current expenditure 1)	0.0	0.3	0.0	0.5	-0.4	-0.1	0.5	0.4	-0.2	-0.4	0.1	0.0	0.0	0.0
17. Total current expenditure	13.6	13.3	12.2	14.2	10.3	7.3	6.5	5.8	5.4	3.3	11.2	6.4	4.4	2.4
18. Gross saving 1)	-0.4	-0.2	-1.2	-0.4	1.0	0.4	0.4	0.3	0.4	1.9	-1.0	-3.4	-1.2	0.6
19. Capital transfers received	8.2	-11.5	-9.5	49.8	-11.6	-22.7	30.9	2.4	37.6	137.7	-33.4	43.1	-0.2	7.6
20. Total revenue	12.8	12.6	8.9	13.3	12.7	8.2	7.6	6.5	6.6	9.4	7.8	-1.9	1.6	3.8
21. Gross fixed capital formation	11.2	31.1	2.0	13.9	2.2	19.0	15.0	-2.6	25.4	27.7	10.1	6.2	1.0	-0.1
22. Other capital expenditure 1)	-7.5	-0.1	-0.4	-0.1	-0.3	0.2	-0.3	-0.2	-0.2	0.3	0.4	0.0	-0.6	-0.1
23. Total expenditure	-2.6	14.2	10.5	13.8	9.1	8.7	6.5	4.7	6.4	6.1	12.1	6.0	2.8	2.0
24. Tax burden	11.9	13.3	7.9	12.5	12.7	9.2	8.2	7.1	7.1	9.7	6.3	-2.8	1.2	4.1
25. Net lending (+) or net borrowing (-) 1)	7.2	-0.7	-0.7	-0.3	1.5	-0.2	0.5	0.8	0.1	1.3	-1.7	-3.8	-0.6	0.9

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	2.4	3.0	3.7	4.0	2.5	2.7	2.2	1.4	1.3	0.0	1.7	5.5	6.1	5.2
2. Interest payments (% of GDP)	2.2	2.4	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.8	2.0
3. Implicit interest rate 2)	:	:	:	:	9.2	7.6	6.7	6.1	5.6	5.3	5.1	6.0	5.2	4.9
4. Nominal GDP growth rate	10.8	12.3	10.0	11.8	12.0	8.6	7.8	6.2	8.0	11.3	7.4	-6.0	1.2	3.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.4	3.0	3.7	4.0	2.5	2.7	2.2	1.4	1.3	0.0	1.7	5.5	6.1	5.2
6. Contribution of nominal GDP growth	:	:	:	:	-2.9	-2.2	-2.0	-1.6	-2.0	-2.7	-1.6	1.5	-0.4	-1.5
7. Stock-flow adjustment 3)	:	:	:	:	1.6	-0.9	-0.5	0.0	0.4	-0.6	-0.9	6.3	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.2	0.7	1.3	1.6	0.3	0.7	0.5	-0.1	-0.1	-1.3	0.6	4.1	4.3	3.3
9. Snow-ball effect	:	:	:	:	-0.7	-0.3	-0.3	0.0	-0.6	-1.4	-0.5	2.9	1.4	0.5
10. Stock-flow adjustment 3)	:	:	:	:	1.6	-0.9	-0.5	0.0	0.4	-0.6	-0.9	6.3	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	:	:	:	:	1.2	-0.5	-0.3	-0.2	-0.3	-3.3	-0.8	13.3	5.7	3.8
12. Level of gross debt (end of year)	:	:	:	26.8	28.0	27.5	27.2	27.0	26.7	23.4	22.6	35.9	41.6	45.4

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

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

3) Line 7 = line 10.

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

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

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	2.80	3.47	3.90	3.84	4.19	4.85	5.47	6.10	6.14	6.80	7.00	6.52	6.62	6.95
2. Current taxes on income and wealth	2.09	2.53	2.31	2.53	2.59	2.88	2.75	2.96	3.33	3.79	4.32	3.78	3.87	4.06
3. Social contributions	2.92	3.96	4.43	4.86	5.41	5.67	6.01	6.31	6.55	7.29	8.14	8.09	8.22	8.64
4. Of which actual social contributions	2.90	3.93	4.41	4.84	5.38	5.62	5.94	6.27	6.49	7.21	8.06	8.01	8.13	8.55
5. Other current revenue, including sales	0.93	1.43	1.76	1.59	1.33	1.75	1.64	1.97	2.38	2.02	2.37	3.13	3.86	4.18
6. Total current revenue	8.73	11.39	12.40	12.82	13.52	15.16	15.87	17.34	18.41	19.90	21.82	21.52	22.57	23.83
7. Government consumption expenditure	4.18	5.66	6.28	6.99	7.47	8.29	8.58	9.04	10.41	10.64	11.69	12.59	13.04	13.66
8. Collective consumption	3.34	3.00	3.52	4.01	4.24	4.95	5.20	5.37	6.20	5.72	6.55	6.68	7.04	7.38
9. Social transfers in kind	0.84	2.66	2.76	2.98	3.23	3.34	3.38	3.66	4.21	4.92	5.14	5.91	6.00	6.28
10. Compensation of employees	1.83	2.65	2.75	3.01	3.36	3.60	3.64	3.59	4.06	4.18	4.42	4.94	5.02	5.17
11. Intermediate consumption	1.68	1.73	2.12	2.32	2.29	2.50	2.56	2.47	3.11	2.82	3.36	3.38	3.48	3.79
12. Social transfers other than in kind	2.74	4.01	4.22	4.60	5.05	4.84	5.53	6.12	6.54	7.13	7.59	8.64	8.77	8.99
13. Social transfers in kind via market produ	0.05	0.72	0.77	0.86	1.04	1.37	1.40	2.19	2.43	2.75	2.92	3.29	3.55	3.73
14. Interest	0.46	0.95	1.27	1.35	1.31	1.02	0.98	0.85	0.80	0.85	0.83	0.95	0.99	1.05
15. Subsidies	0.91	0.75	0.77	0.71	0.55	0.67	0.84	0.65	0.73	0.74	1.12	1.03	1.03	1.08
16. Other current expenditure	0.22	0.32	0.59	0.44	0.60	1.07	0.78	0.99	1.02	1.03	0.92	1.16	1.21	1.24
17. Total current expenditure	7.89	11.14	12.49	13.30	14.21	15.07	15.73	16.86	18.69	19.51	21.17	23.38	24.05	25.04
18. Gross saving	0.84	0.25	-0.09	-0.48	-0.69	0.09	0.14	0.48	-0.29	0.39	0.65	-1.86	-1.48	-1.21
19. Capital transfers received	0.00	0.04	0.03	0.04	0.04	0.01	0.07	0.00	0.02	0.12	0.02	0.02	0.02	0.02
20. Total revenue	8.73	11.43	12.43	12.86	13.56	15.17	15.95	17.34	18.42	20.01	21.84	21.54	22.60	23.86
21. Gross fixed capital formation	0.45	0.82	0.88	1.05	1.20	1.04	1.08	1.03	1.20	1.15	1.31	1.46	1.53	1.60
22. Other capital expenditure	1.04	1.56	2.89	0.72	1.17	0.19	0.20	0.84	0.43	0.50	0.91	0.99	1.00	1.00
23. Total expenditure	9.39	13.52	16.26	15.06	16.58	16.30	17.01	18.73	20.33	21.16	23.39	25.83	26.58	27.64
24. Tax burden	7.79	9.94	10.63	11.22	12.16	13.36	14.24	15.46	16.13	18.03	19.61	18.77	18.85	19.80
25. Net lending (+) or net borrowing (-)	-0.66	-2.09	-3.82	-2.21	-3.02	-1.13	-1.07	-1.39	-1.90	-1.14	-1.55	-4.29	-3.98	-3.79

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	14.5	12.4	12.5	11.4	11.4	12.0	12.1	12.4	11.2	11.0	10.4	10.3	10.0	9.9
2. Current taxes on income and wealth	10.8	9.0	7.4	7.5	7.0	7.1	6.1	6.0	6.1	6.2	6.4	6.0	5.9	5.8
3. Social contributions	15.1	14.1	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.8	12.1	12.8	12.5	12.3
4. Of which actual social contributions	15.0	14.0	14.2	14.3	14.6	13.8	13.2	12.7	11.8	11.7	12.0	12.6	12.3	12.2
5. Other current revenue, including sales	4.8	5.1	5.7	4.7	3.6	4.3	3.6	4.0	4.3	3.3	3.5	4.9	5.9	5.9
6. Total current revenue	45.2	40.6	39.8	37.9	36.8	37.4	35.2	35.2	33.4	32.3	32.5	34.0	34.3	33.9
7. Government consumption expenditure	21.7	20.2	20.2	20.7	20.3	20.4	19.0	18.3	18.9	17.3	17.4	19.9	19.8	19.4
8. Collective consumption	17.3	10.7	11.3	11.9	11.5	12.2	11.5	10.9	11.3	9.3	9.7	10.5	10.7	10.5
9. Social transfers in kind	4.3	9.5	8.8	8.8	8.8	8.2	7.5	7.4	7.6	8.0	7.7	9.3	9.1	8.9
10. Compensation of employees	9.5	9.4	8.8	8.9	9.1	8.9	8.1	7.3	7.4	6.8	6.6	7.8	7.6	7.4
11. Intermediate consumption	8.7	6.2	6.8	6.9	6.2	6.2	5.7	5.0	5.7	4.6	5.0	5.3	5.3	5.4
12. Social transfers other than in kind	14.2	14.3	13.6	13.6	13.7	11.9	12.3	12.4	11.9	11.6	11.3	13.6	13.3	12.8
13. Social transfers in kind via market produ	0.3	2.6	2.5	2.6	2.8	3.4	3.1	4.4	4.4	4.5	4.3	5.2	5.4	5.3
14. Interest	2.4	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.5	1.5	1.5
15. Subsidies	4.7	2.7	2.5	2.1	1.5	1.7	1.9	1.3	1.3	1.2	1.7	1.6	1.6	1.5
16. Other current expenditure	1.1	1.1	1.9	1.3	1.6	2.6	1.7	2.0	1.9	1.7	1.4	1.8	1.8	1.8
17. Total current expenditure	40.9	39.7	40.1	39.3	38.6	37.1	34.9	34.2	34.0	31.7	31.5	36.9	36.5	35.6
18. Gross saving	4.3	0.9	-0.3	-1.4	-1.9	0.2	0.3	1.0	-0.5	0.6	1.0	-2.9	-2.2	-1.7
19. Capital transfers received	0.0	0.2	0.1	0.1	0.1	0.0	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0
20. Total revenue	45.2	40.7	39.9	38.0	36.9	37.4	35.3	35.2	33.5	32.5	32.5	34.0	34.3	33.9
21. Gross fixed capital formation	2.4	2.9	2.8	3.1	3.3	2.6	2.4	2.1	2.2	1.9	2.0	2.3	2.3	2.3
22. Other capital expenditure	5.4	5.5	9.3	2.1	3.2	0.5	0.4	1.7	0.8	0.8	1.4	1.6	1.5	1.4
23. Total expenditure	48.6	48.1	52.2	44.5	45.1	40.2	37.7	38.0	36.9	34.4	34.8	40.8	40.3	39.3
24. Tax burden	40.3	35.4	34.1	33.1	33.1	32.9	31.6	31.4	29.3	29.3	29.2	29.6	28.6	28.2
25. Net lending (+) or net borrowing (-)	-3.4	-7.4	-12.3	-6.5	-8.2	-2.8	-2.4	-2.8	-3.5	-1.9	-2.3	-6.8	-6.0	-5.4

Table 15C

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

Slovakia

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

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.3	3.4	12.1	-1.3	8.9	15.9	12.7	11.5	0.6	10.7	2.9	-6.8	1.5	5.0
2. Current taxes on income and wealth	-0.3	7.3	-8.4	9.1	2.4	11.5	-4.5	7.5	12.6	13.7	14.1	-12.6	2.5	4.8
3. Social contributions	18.0	1.1	12.0	9.8	11.3	4.8	5.9	5.1	3.8	11.2	11.7	-0.5	1.6	5.1
4. Of which actual social contributions	18.0	0.9	12.2	9.8	11.2	4.4	5.8	5.4	3.5	11.2	11.7	-0.7	1.6	5.1
5. Other current revenue, including sales	-5.3	50.9	22.9	-9.6	-16.2	31.4	-6.3	19.7	21.0	-15.0	16.9	32.2	23.4	8.3
6. Total current revenue	7.4	7.7	8.9	3.4	5.4	12.2	4.7	9.2	6.1	8.1	9.7	-1.4	4.9	5.6
7. Government consumption expenditure	23.0	-2.7	10.9	11.4	6.8	11.0	3.5	5.3	15.2	2.2	9.9	7.7	3.6	4.8
8. Collective consumption	-11.2	11.2	17.3	13.9	5.6	16.7	5.1	3.3	15.4	-7.8	14.5	2.0	5.4	4.8
9. Social transfers in kind	159.5	-14.8	3.7	8.1	8.3	3.6	1.2	8.2	14.9	16.9	4.5	14.9	1.5	4.8
10. Compensation of employees	11.8	7.0	3.7	9.5	11.9	7.0	1.1	-1.3	13.0	3.1	5.6	11.9	1.5	3.0
11. Intermediate consumption	24.2	-15.3	22.2	9.4	-1.2	9.2	2.4	-3.5	25.8	-9.4	19.4	0.4	3.0	9.1
12. Social transfers other than in kind	11.7	12.6	5.2	9.0	9.8	-4.2	14.4	10.6	6.9	8.9	6.5	13.8	1.5	2.5
13. Social transfers in kind via market products	986.6	11.2	6.8	12.0	20.7	31.0	2.3	56.7	10.8	13.3	6.3	12.4	8.0	5.0
14. Interest	19.3	43.7	32.7	7.0	-3.4	-22.1	-3.5	-13.8	-5.2	6.0	-2.2	13.7	5.0	6.0
15. Subsidies	-9.0	2.5	3.1	-7.9	-22.1	21.4	25.3	-23.3	12.2	1.9	50.9	-7.4	0.1	4.0
16. Other current expenditure 1)	0.0	0.3	0.7	-0.6	0.3	1.0	-0.9	0.3	-0.2	-0.2	-0.3	0.5	0.0	-0.1
17. Total current expenditure	18.4	7.5	12.1	6.5	6.9	6.0	4.4	7.2	10.9	4.3	8.5	10.5	2.9	4.1
18. Gross saving 1)	-4.2	0.1	-1.2	-1.1	-0.5	2.1	0.1	0.7	-1.5	1.2	0.3	-3.9	0.7	0.5
19. Capital transfers received	2009.3	420.2	-26.6	10.8	17.9	-79.5	765.5	-98.9	1951.8	585.9	-79.5	-3.3	1.0	5.0
20. Total revenue	7.8	8.0	8.7	3.4	5.5	11.9	5.1	8.7	6.2	8.6	9.1	-1.4	4.9	5.6
21. Gross fixed capital formation	78.1	-20.7	6.8	19.5	15.1	-13.7	3.7	-4.6	16.5	-4.1	14.4	11.3	4.3	4.5
22. Other capital expenditure 1)	1.1	3.3	3.7	-7.2	1.1	-2.7	0.0	1.3	-0.9	0.0	0.5	0.2	0.0	-0.1
23. Total expenditure	23.0	12.9	20.2	-7.3	10.1	-1.7	4.4	10.1	8.5	4.1	10.6	10.4	2.9	4.0
24. Tax burden	8.9	3.4	6.9	5.6	8.4	9.9	6.6	8.5	4.3	11.8	8.7	-4.3	1.7	5.0
25. Net lending (+) or net borrowing (-) 1)	-6.5	-2.1	-4.8	5.8	-1.7	5.4	0.4	-0.5	-0.6	1.6	-0.4	-4.5	0.7	0.7

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.3	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.5	1.9	2.3	6.8	6.0	5.4
2. Interest payments (% of GDP)	2.5	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.5	1.5	1.5
3. Implicit interest rate 2)	8.2	10.6	9.4	8.6	7.9	6.4	5.7	4.5	4.8	5.1	4.6	5.1	4.4	3.9
4. Nominal GDP growth rate	9.7	7.4	10.9	8.7	8.6	10.3	11.2	9.2	11.7	11.8	9.2	-5.8	4.0	6.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.3	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.5	1.9	2.3	6.8	6.0	5.4
6. Contribution of nominal GDP growth	-3.0	-2.4	-4.7	-4.0	-3.9	-4.1	-4.3	-3.5	-3.6	-3.2	-2.5	1.7	-1.4	-2.5
7. Stock-flow adjustment 3)	-1.6	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.6	0.2	-1.5	-0.5	0.5	0.4

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.8	4.0	8.2	2.5	4.7	0.3	0.2	1.1	2.0	0.5	1.1	5.3	4.5	3.9
9. Snow-ball effect	-0.4	1.0	-0.6	0.0	-0.3	-1.6	-2.1	-1.8	-2.1	-1.8	-1.2	3.2	0.1	-1.0
10. Stock-flow adjustment 3)	-1.6	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.6	0.2	-1.5	-0.5	0.5	0.4

(% of GDP)

11. Change in gross debt 5)	0.8	13.3	2.5	-1.4	-5.5	-1.0	-0.9	-7.3	-3.7	-1.1	-1.6	8.0	5.1	3.3
12. Level of gross debt (end of year)	34.5	47.9	50.3	48.9	43.4	42.4	41.5	34.2	30.5	29.3	27.7	35.7	40.8	44.0

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

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

3) Line 7 = line 10.

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

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

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	4.4	8.2	13.4	12.9	17.8	20.3	21.0	21.8	22.7	23.4	23.9	22.9	23.3	24.6
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	25.9	26.7	27.6	28.7	31.5	32.3	27.8	27.5	28.8
3. Social contributions	3.6	6.5	11.3	14.1	16.0	17.4	18.0	19.1	20.5	21.6	22.5	22.2	22.5	23.4
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	17.4	18.0	19.1	20.5	21.6	22.5	22.2	22.5	23.4
5. Other current revenue, including sales	2.0	4.4	7.4	9.2	10.6	12.1	13.1	13.8	15.1	17.0	19.1	17.4	17.7	18.5
6. Total current revenue	14.6	28.5	47.7	52.9	72.3	75.7	78.7	82.2	87.0	93.6	97.9	90.3	91.0	95.3
7. Government consumption expenditure	6.1	11.7	19.4	21.8	27.1	32.1	33.7	35.4	36.7	38.6	41.6	42.9	44.3	45.7
8. Collective consumption	2.3	4.3	6.9	8.1	9.8	11.2	11.7	12.2	12.4	13.1	14.1	14.6	15.3	16.0
9. Social transfers in kind	3.8	7.5	12.5	13.7	17.3	20.9	22.1	23.2	24.3	25.5	27.4	28.3	29.0	29.7
10. Compensation of employees	4.2	8.3	13.2	14.6	17.3	19.9	20.7	21.7	22.4	23.2	24.7	25.4	26.2	26.9
11. Intermediate consumption	2.1	4.1	6.9	8.4	10.5	12.8	13.7	14.4	15.2	16.3	18.1	18.9	19.5	20.3
12. Social transfers other than in kind	3.6	7.9	13.1	21.0	21.4	24.4	25.3	26.0	26.5	27.2	28.5	30.5	32.2	33.0
13. Social transfers in kind via market produ	0.3	0.5	1.0	1.4	2.1	2.9	3.2	3.4	3.7	3.9	4.3	4.5	4.7	4.9
14. Interest	0.3	1.0	1.2	3.8	3.7	2.5	2.4	2.4	2.4	2.6	2.6	2.0	2.0	2.2
15. Subsidies	1.0	1.7	2.5	2.6	2.0	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.6	2.8
16. Other current expenditure	0.4	0.8	1.5	1.9	3.1	3.7	3.9	4.2	4.4	4.5	5.0	5.3	5.5	5.6
17. Total current expenditure	11.9	24.4	39.4	53.6	60.1	68.3	71.1	74.1	76.8	80.0	85.7	89.1	92.6	95.7
18. Gross saving	2.7	4.1	8.3	-0.8	12.2	7.4	7.6	8.1	10.2	13.6	12.2	1.2	-1.6	-0.4
19. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.5	0.6	0.6	0.7	0.6	0.8	0.6	0.6	0.7
20. Total revenue	14.6	28.6	47.8	53.0	72.8	76.3	79.3	82.9	87.7	94.2	98.8	90.9	91.6	95.9
21. Gross fixed capital formation	1.2	2.0	3.1	2.5	3.2	4.1	4.3	4.0	3.9	4.4	4.6	4.7	4.8	4.8
22. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.3	0.4	0.6	0.4	0.5	0.7	0.8	0.8	0.8
23. Total expenditure	13.4	26.7	43.0	58.9	63.8	72.7	75.8	78.6	81.0	84.9	91.0	94.6	98.3	101.3
24. Tax burden	12.2	23.2	39.7	44.2	62.7	64.4	66.4	69.3	72.8	77.5	79.9	73.8	74.2	77.7
25. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.0	3.6	3.5	4.3	6.6	9.3	7.7	-3.7	-6.6	-5.4

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

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.1	14.3	15.0	13.5	13.5	14.0	13.8	13.8	13.7	13.0	13.0	13.4	13.2	13.4
2. Current taxes on income and wealth	14.2	16.5	17.4	17.3	21.1	17.8	17.5	17.5	17.3	17.6	17.5	16.3	15.6	15.7
3. Social contributions	10.7	11.3	12.7	14.7	12.1	11.9	11.8	12.2	12.4	12.0	12.2	13.0	12.8	12.8
4. Of which actual social contributions	9.2	9.6	11.9	14.5	12.1	11.9	11.8	12.2	12.4	12.0	12.2	13.0	12.8	12.8
5. Other current revenue, including sales	5.9	7.6	8.3	9.6	8.0	8.3	8.6	8.7	9.1	9.5	10.4	10.2	10.1	10.1
6. Total current revenue	43.9	49.7	53.4	55.1	54.8	52.1	51.7	52.3	52.5	52.1	53.2	52.8	51.8	52.0
7. Government consumption expenditure	18.3	20.5	21.7	22.7	20.5	22.1	22.2	22.5	22.2	21.5	22.6	25.1	25.2	25.0
8. Collective consumption	7.0	7.5	7.7	8.5	7.4	7.7	7.7	7.7	7.5	7.3	7.7	8.5	8.7	8.7
9. Social transfers in kind	11.3	13.0	14.0	14.2	13.1	14.4	14.5	14.8	14.7	14.2	14.9	16.5	16.5	16.2
10. Compensation of employees	12.5	14.4	14.8	15.2	13.1	13.7	13.6	13.8	13.5	12.9	13.4	14.9	14.9	14.7
11. Intermediate consumption	6.4	7.2	7.7	8.7	7.9	8.8	9.0	9.2	9.2	9.1	9.8	11.0	11.1	11.1
12. Social transfers other than in kind	10.9	13.8	14.7	21.9	16.2	16.8	16.6	16.5	16.0	15.1	15.5	17.8	18.3	18.0
13. Social transfers in kind via market produ	0.9	0.9	1.1	1.4	1.6	2.0	2.1	2.2	2.2	2.1	2.3	2.6	2.7	2.7
14. Interest	1.0	1.8	1.4	3.9	2.8	1.7	1.6	1.5	1.4	1.5	1.4	1.2	1.1	1.2
15. Subsidies	3.1	3.0	2.8	2.7	1.5	1.4	1.3	1.3	1.4	1.3	1.3	1.5	1.5	1.5
16. Other current expenditure	1.1	1.4	1.7	2.0	2.3	2.6	2.5	2.7	2.7	2.5	2.7	3.1	3.1	3.1
17. Total current expenditure	35.9	42.5	44.1	55.9	45.5	47.0	46.7	47.1	46.3	44.6	46.5	52.1	52.7	52.3
18. Gross saving	8.0	7.2	9.3	-0.8	9.3	5.1	5.0	5.2	6.2	7.6	6.6	0.7	-0.9	-0.2
19. Capital transfers received	0.1	0.3	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4
20. Total revenue	44.0	50.0	53.5	55.3	55.1	52.4	52.1	52.7	52.9	52.5	53.6	53.2	52.1	52.4
21. Gross fixed capital formation	3.5	3.4	3.5	2.6	2.4	2.8	2.8	2.5	2.3	2.4	2.5	2.8	2.8	2.6
22. Other capital expenditure	0.7	0.6	0.5	2.9	0.4	0.2	0.3	0.4	0.2	0.3	0.4	0.4	0.4	0.4
23. Total expenditure	40.2	46.5	48.2	61.4	48.3	50.0	49.8	50.0	48.9	47.3	49.4	55.3	55.9	55.3
24. Tax burden	36.6	40.5	44.4	46.1	47.4	44.3	43.7	44.1	44.0	43.2	43.4	43.1	42.2	42.4
25. Net lending (+) or net borrowing (-)	3.8	3.5	5.4	-6.2	6.8	2.4	2.3	2.7	4.0	5.2	4.2	-2.2	-3.8	-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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	14.4	10.0	1.2	0.4	3.8	5.6	3.1	3.9	4.1	3.3	2.2	-4.4	1.7	5.6
2. Current taxes on income and wealth	16.0	12.9	10.2	9.4	23.1	-4.3	3.0	3.5	4.1	9.7	2.5	-13.9	-1.1	4.8
3. Social contributions	18.1	18.4	18.5	1.3	1.0	0.6	3.5	6.3	7.3	5.4	4.2	-1.3	1.2	3.8
4. Of which actual social contributions	18.7	19.8	19.2	1.3	1.2	0.6	3.5	6.3	7.3	5.4	4.2	-1.3	1.2	3.8
5. Other current revenue, including sales	15.2	12.5	15.4	14.9	18.5	4.1	7.9	5.1	9.6	12.9	12.5	-9.2	2.0	4.5
6. Total current revenue	15.9	13.2	10.0	5.7	11.9	0.7	3.9	4.5	5.8	7.6	4.6	-7.8	0.8	4.7
7. Government consumption expenditure	16.2	14.0	14.6	5.2	3.9	4.6	5.2	4.9	3.8	5.1	7.7	3.2	3.4	3.1
8. Collective consumption	16.9	12.3	16.7	2.5	1.5	3.4	4.1	4.4	2.3	5.4	7.7	3.3	4.8	4.8
9. Social transfers in kind	15.8	14.9	13.4	6.9	5.2	5.3	5.8	5.1	4.7	4.9	7.6	3.1	2.7	2.2
10. Compensation of employees	14.2	13.2	11.5	5.0	3.9	4.4	4.1	4.5	3.1	4.0	6.2	3.0	3.0	2.6
11. Intermediate consumption	20.0	14.6	15.6	5.2	4.0	6.1	6.5	5.6	5.0	7.5	11.2	4.1	3.2	4.4
12. Social transfers other than in kind	11.9	15.2	16.1	0.7	-1.3	3.9	3.6	2.8	2.2	2.3	4.9	6.9	5.6	2.6
13. Social transfers in kind via market products	15.8	13.0	16.0	16.8	8.4	11.0	9.4	7.0	7.3	5.5	11.8	5.0	4.5	3.3
14. Interest	24.8	19.5	3.6	3.6	0.5	-15.9	-6.2	-1.1	1.7	10.5	-1.6	-23.1	-1.2	12.2
15. Subsidies	8.8	6.4	10.5	-1.2	2.4	0.5	0.0	2.9	8.7	2.8	6.4	0.8	5.6	5.5
16. Other current expenditure 1)	0.0	0.1	0.1	0.1	0.0	0.2	0.0	0.1	0.0	-0.2	0.2	0.4	0.0	0.0
17. Total current expenditure	14.3	13.8	13.5	3.4	2.0	4.0	4.0	4.2	3.6	4.2	7.1	4.0	4.0	3.3
18. Gross saving 1)	0.5	0.0	-1.0	1.3	4.6	-1.5	-0.1	0.2	1.0	1.4	-0.9	-5.9	-1.6	0.7
19. Capital transfers received	17.4	178.8	25.6	4.0	15.2	-7.8	16.4	1.1	6.7	-7.6	31.4	-29.3	5.6	5.6
20. Total revenue	15.9	13.5	10.1	5.7	11.9	0.6	4.0	4.5	5.8	7.5	4.8	-8.0	0.8	4.7
21. Gross fixed capital formation	20.4	10.6	21.4	-1.9	-2.2	7.2	5.4	-7.7	-2.4	13.6	5.5	2.1	2.5	-1.1
22. Other capital expenditure 1)	0.1	0.0	0.1	1.0	-0.4	-0.2	0.1	0.1	-0.1	0.0	0.1	0.1	0.0	0.0
23. Total expenditure	15.1	13.5	14.2	5.1	1.0	3.7	4.3	3.7	3.0	4.8	7.2	3.9	3.9	3.1
24. Tax burden	16.1	13.4	9.2	5.5	10.9	0.0	3.1	4.4	5.0	6.4	3.1	-7.7	0.5	4.7
25. Net lending (+) or net borrowing (-) 1)	0.3	0.1	-1.5	0.6	5.3	-1.5	-0.1	0.4	1.3	1.2	-1.0	-6.4	-1.6	0.8

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	6.2	-1.6	-6.8	-5.0	-4.0	-2.4	-2.3	-2.7	-4.0	-5.2	-4.2	2.2	3.8	2.9
2. Interest payments (% of GDP)	3.9	3.0	2.8	2.7	2.1	1.7	1.6	1.5	1.4	1.5	1.4	1.2	1.1	1.2
3. Implicit interest rate 2)	7.4	6.5	6.6	6.4	5.1	4.3	3.7	3.5	3.6	4.0	4.1	3.2	2.6	2.5
4. Nominal GDP growth rate	8.7	4.9	8.1	5.4	3.1	1.3	4.6	3.4	5.3	8.4	2.6	-7.2	2.8	4.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.2	-1.6	-6.8	-5.0	-4.0	-2.4	-2.3	-2.7	-4.0	-5.2	-4.2	2.2	3.8	2.9
6. Contribution of nominal GDP growth	-4.6	-2.2	-3.4	-2.2	-1.3	-0.5	-2.0	-1.5	-2.1	-3.1	-0.9	2.6	-1.2	-2.0
7. Stock-flow adjustment 3)	-2.6	1.1	8.4	5.8	4.3	6.0	4.1	1.5	4.0	3.8	4.1	5.0	3.9	3.5

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.2	-4.6	-9.6	-7.6	-6.1	-4.2	-3.9	-4.2	-5.5	-6.7	-5.6	1.0	2.6	1.7
9. Snow-ball effect	-0.7	0.8	-0.6	0.4	0.8	1.2	-0.4	0.0	-0.7	-1.6	0.5	3.8	-0.1	-0.8
10. Stock-flow adjustment 3)	-2.6	1.1	8.4	5.8	4.3	6.0	4.1	1.5	4.0	3.8	4.1	5.0	3.9	3.5

(% of GDP)

11. Change in gross debt 5)	-1.0	-2.7	-1.9	-1.3	-1.0	3.0	-0.1	-2.7	-2.1	-4.4	-1.0	9.8	6.5	4.4
12. Level of gross debt (end of year)	56.6	45.7	43.8	42.5	41.5	44.5	44.4	41.7	39.7	35.2	34.2	44.0	50.5	54.9

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 17A

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

EA-16

(Mrd EUR)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	681	872	901	920	958	989	1040	1088	1159	1215	1199	1146	1160	1190
2. Current taxes on income and wealth	616	804	857	866	865	862	889	939	1033	1119	1131	1018	1033	1074
3. Social contributions	947	1034	1072	1105	1145	1188	1221	1256	1309	1360	1416	1411	1429	1456
4. Of which actual social contributions	871	960	996	1027	1063	1103	1133	1166	1217	1264	1316	1307	1324	1350
5. Other current revenue, including sales	260	264	271	292	293	291	298	313	333	352	373	373	379	388
6. Total current revenue	2504	2973	3100	3183	3260	3330	3448	3597	3834	4047	4120	3948	4002	4108
7. Government consumption expenditure	1132	1280	1339	1405	1482	1545	1601	1665	1734	1804	1895	1981	2022	2051
8. Collective consumption	477	535	555	577	604	626	650	665	686	712	751	787	802	796
9. Social transfers in kind	655	745	784	828	878	919	952	999	1048	1092	1144	1193	1220	1255
10. Compensation of employees	608	679	704	730	764	793	817	846	872	900	937	967	981	993
11. Intermediate consumption	271	308	324	338	360	374	392	411	426	449	476	504	513	517
12. Social transfers other than in kind	936	1069	1097	1142	1211	1262	1304	1344	1384	1425	1486	1585	1641	1674
13. Social transfers in kind via market produ	275	311	329	350	371	390	402	419	445	465	489	518	535	551
14. Interest	301	259	263	268	254	248	242	240	246	265	277	255	270	298
15. Subsidies	93	99	99	102	103	104	101	100	104	111	115	127	124	122
16. Other current expenditure	88	123	133	139	146	161	170	181	187	191	207	220	211	214
17. Total current expenditure	2572	2849	2950	3070	3209	3332	3428	3542	3665	3806	3986	4176	4276	4370
18. Gross saving	-69	124	151	114	52	-2	20	56	169	240	133	-228	-274	-262
19. Capital transfers received	33	33	33	29	36	63	53	53	43	41	35	39	33	32
20. Total revenue	2536	3006	3133	3213	3296	3393	3501	3650	3877	4087	4154	3988	4035	4140
21. Gross fixed capital formation	147	161	169	177	176	191	192	202	212	230	235	247	249	236
22. Other capital expenditure	95	87	17	97	99	102	111	112	113	107	114	130	109	108
23. Total expenditure	2813	3096	3136	3344	3484	3624	3731	3855	3989	4143	4336	4553	4634	4714
24. Tax burden	2225	2681	2804	2860	2927	3010	3108	3238	3449	3641	3689	3513	3568	3664
25. Net lending (+) or net borrowing (-)	-277	-91	-3	-131	-188	-231	-230	-205	-112	-56	-181	-565	-599	-574

Table 17B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EA-16****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.2	13.5	13.3	13.0	13.1	13.1	13.2	13.4	13.5	13.5	13.0	12.8	12.7	12.7
2. Current taxes on income and wealth	11.1	12.5	12.6	12.2	11.8	11.4	11.3	11.5	12.1	12.4	12.2	11.3	11.3	11.4
3. Social contributions	17.0	16.0	15.8	15.6	15.6	15.7	15.5	15.4	15.3	15.1	15.3	15.7	15.7	15.5
4. Of which actual social contributions	15.6	14.9	14.7	14.5	14.5	14.6	14.4	14.3	14.2	14.0	14.2	14.6	14.5	14.4
5. Other current revenue, including sales	4.7	4.1	4.0	4.1	4.0	3.9	3.8	3.8	3.9	3.9	4.0	4.2	4.2	4.1
6. Total current revenue	45.0	46.2	45.7	45.0	44.5	44.1	43.9	44.2	44.8	44.9	44.5	44.0	43.9	43.8
7. Government consumption expenditure	20.4	19.9	19.8	19.9	20.2	20.5	20.4	20.4	20.3	20.0	20.5	22.1	22.2	21.9
8. Collective consumption	8.6	8.3	8.2	8.2	8.3	8.3	8.3	8.2	8.0	7.9	8.1	8.8	8.8	8.5
9. Social transfers in kind	11.8	11.6	11.6	11.7	12.0	12.2	12.1	12.3	12.2	12.1	12.4	13.3	13.4	13.4
10. Compensation of employees	10.9	10.5	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.0	10.1	10.8	10.8	10.6
11. Intermediate consumption	4.9	4.8	4.8	4.8	4.9	5.0	5.0	5.0	5.0	5.0	5.1	5.6	5.6	5.5
12. Social transfers other than in kind	16.8	16.6	16.2	16.1	16.5	16.7	16.6	16.5	16.2	15.8	16.1	17.7	18.0	17.8
13. Social transfers in kind via market produ	4.9	4.8	4.9	5.0	5.1	5.2	5.1	5.1	5.2	5.2	5.3	5.8	5.9	5.9
14. Interest	5.4	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	3.0	2.8	3.0	3.2
15. Subsidies	1.7	1.5	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.3
16. Other current expenditure	1.6	1.9	2.0	2.0	2.0	2.1	2.2	2.2	2.2	2.1	2.2	2.5	2.3	2.3
17. Total current expenditure	46.2	44.2	43.5	43.4	43.8	44.1	43.6	43.5	42.8	42.3	43.1	46.5	46.9	46.6
18. Gross saving	-1.2	1.9	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.7	1.4	-2.5	-3.0	-2.8
19. Capital transfers received	0.6	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.5	0.4	0.4	0.4	0.3
20. Total revenue	45.6	46.7	46.2	45.4	45.0	45.0	44.6	44.8	45.3	45.4	44.9	44.4	44.2	44.1
21. Gross fixed capital formation	2.6	2.5	2.5	2.5	2.4	2.5	2.4	2.5	2.5	2.6	2.5	2.8	2.7	2.5
22. Other capital expenditure	1.7	1.3	0.3	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.4	1.2	1.2
23. Total expenditure	50.6	48.1	46.3	47.3	47.6	48.0	47.5	47.3	46.6	46.0	46.8	50.7	50.8	50.2
24. Tax burden	40.0	41.6	41.4	40.4	40.0	39.9	39.6	39.7	40.3	40.4	39.8	39.1	39.1	39.0
25. Net lending (+) or net borrowing (-)	-5.0	-1.4	0.0	-1.9	-2.6	-3.1	-2.9	-2.5	-1.3	-0.6	-2.0	-6.3	-6.6	-6.1

Table 17C

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

EA-16

(EUR; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.9	6.7	3.3	2.1	4.1	3.3	5.1	4.7	6.5	4.8	-1.3	-4.5	1.2	2.6
2. Current taxes on income and wealth	8.9	7.7	6.6	1.1	-0.2	-0.2	3.1	5.7	9.9	8.4	1.1	-10.1	1.5	3.9
3. Social contributions	5.3	4.1	3.7	3.1	3.6	3.8	2.8	2.9	4.2	3.9	4.1	-0.3	1.3	1.9
4. Of which actual social contributions	6.6	4.2	3.7	3.1	3.5	3.7	2.8	2.9	4.4	3.9	4.1	-0.7	1.3	1.9
5. Other current revenue, including sales	3.0	2.0	2.9	7.8	0.3	-1.0	2.6	4.9	6.6	5.6	5.9	0.2	1.6	2.3
6. Total current revenue	6.1	5.6	4.3	2.7	2.4	2.1	3.5	4.3	6.6	5.5	1.8	-4.2	1.4	2.7
7. Government consumption expenditure	4.6	4.9	4.6	4.9	5.5	4.3	3.6	4.0	4.2	4.1	5.0	4.5	2.1	1.4
8. Collective consumption	4.4	5.5	3.7	3.9	4.8	3.6	3.8	2.4	3.1	3.8	5.4	4.9	1.9	-0.8
9. Social transfers in kind	4.7	4.5	5.2	5.6	6.0	4.7	3.5	5.0	4.8	4.2	4.7	4.3	2.3	2.9
10. Compensation of employees	4.8	4.2	3.7	3.6	4.6	3.8	3.1	3.6	3.1	3.2	4.1	3.2	1.5	1.2
11. Intermediate consumption	4.5	6.4	5.2	4.4	6.3	4.0	4.6	5.0	3.6	5.2	6.0	5.9	1.9	0.8
12. Social transfers other than in kind	6.5	3.8	2.7	4.1	6.1	4.2	3.3	3.1	3.0	2.9	4.3	6.7	3.5	2.0
13. Social transfers in kind via market products	4.0	5.0	5.8	6.4	5.9	5.2	3.1	4.2	6.1	4.6	5.1	5.9	3.4	3.0
14. Interest	5.8	-7.3	1.6	1.9	-5.5	-2.4	-2.3	-0.7	2.4	7.7	4.5	-7.9	5.8	10.6
15. Subsidies	0.8	3.8	0.0	2.7	1.8	0.0	-2.0	-1.1	3.7	6.9	3.0	10.5	-2.3	-1.6
16. Other current expenditure 1)	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.2	-0.1	0.0
17. Total current expenditure	5.5	3.3	3.5	4.1	4.5	3.8	2.9	3.3	3.5	3.9	4.7	4.8	2.4	2.2
18. Gross saving 1)	0.3	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.7	-1.2	-4.0	-0.5	0.2
19. Capital transfers received	-4.8	8.7	-1.9	-10.2	22.0	76.5	-15.7	0.1	-18.7	-6.3	-14.1	13.2	-15.2	-5.5
20. Total revenue	6.0	5.7	4.2	2.5	2.6	2.9	3.2	4.3	6.2	5.4	1.6	-4.0	1.2	2.6
21. Gross fixed capital formation	1.6	7.8	5.0	4.7	-0.6	8.3	0.9	4.8	4.9	8.6	2.5	5.0	0.9	-5.5
22. Other capital expenditure 1)	-0.5	0.1	-1.1	1.1	0.0	0.0	0.1	0.0	-0.1	-0.1	0.0	0.2	-0.2	0.0
23. Total expenditure	4.3	3.7	1.3	6.6	4.2	4.0	2.9	3.3	3.5	3.8	4.7	5.0	1.8	1.7
24. Tax burden	6.7	5.9	4.6	2.0	2.3	2.8	3.2	4.2	6.5	5.5	1.3	-4.8	1.5	2.7
25. Net lending (+) or net borrowing (-) 1)	0.7	0.9	1.4	-1.8	-0.7	-0.5	0.1	0.4	1.2	0.7	-1.3	-4.3	-0.3	0.5

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	2.3	1.4	0.0	1.9	2.6	3.1	2.9	2.5	1.3	0.6	2.0	6.3	6.6	6.1
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	2.8	3.0	3.2
3. Implicit interest rate 2)	:	:	:	:	5.3	5.0	4.6	4.4	4.3	4.5	4.7	4.0	3.8	3.9
4. Nominal GDP growth rate	3.9	4.6	5.3	4.4	3.5	3.0	4.1	3.7	5.0	5.3	2.8	-3.0	1.6	2.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.3	1.4	0.0	1.9	2.6	3.1	2.9	2.5	1.3	0.6	2.0	6.3	6.6	6.1
6. Contribution of nominal GDP growth	:	:	:	:	-2.3	-2.0	-2.7	-2.5	-3.3	-3.4	-1.8	2.2	-1.2	-2.4
7. Stock-flow adjustment 3)	:	:	:	:	-0.4	0.0	0.2	0.5	0.2	0.5	3.3	0.8	0.7	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-2.3	-2.6	-3.8	-1.9	-0.9	-0.2	-0.2	-0.4	-1.6	-2.3	-1.0	3.5	3.6	2.9
9. Snow-ball effect	:	:	:	:	1.1	1.3	0.4	0.5	-0.5	-0.5	1.2	5.0	1.7	0.8
10. Stock-flow adjustment 3)	:	:	:	:	-0.4	0.0	0.2	0.5	0.2	0.5	3.3	0.8	0.7	0.1

(% of GDP)

11. Change in gross debt 5)	:	:	:	:	-0.2	1.1	0.4	0.6	-1.8	-2.3	3.4	9.3	6.0	3.8
12. Level of gross debt (end of year)	:	:	:	68.2	68.0	69.1	69.5	70.1	68.3	66.0	69.4	78.7	84.7	88.5

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

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

3) Line 7 = line 10.

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

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

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	3.02	3.25	4.01	4.33	4.66	5.47	6.81	7.98	9.56	10.45	12.11	11.03	10.89	11.37
2. Current taxes on income and wealth	1.92	1.81	1.83	2.21	2.03	2.24	2.24	2.34	2.73	3.73	4.31	3.98	4.00	4.21
3. Social contributions	2.12	2.46	2.94	2.98	3.08	3.65	4.08	4.41	4.31	4.89	5.39	5.27	5.25	5.40
4. Of which actual social contributions	2.04	2.37	2.94	2.98	3.08	3.65	4.08	4.41	4.31	4.89	5.39	5.27	5.25	5.40
5. Other current revenue, including sales	2.03	2.63	2.60	2.96	3.20	2.70	3.19	3.07	3.02	4.06	4.03	4.25	4.31	4.54
6. Total current revenue	9.09	10.14	11.38	12.49	12.97	14.07	16.31	17.80	19.61	23.13	25.83	24.53	24.45	25.51
7. Government consumption expenditure	3.52	3.94	4.79	5.18	5.86	6.57	7.15	7.71	8.20	9.13	10.86	10.71	10.88	11.35
8. Collective consumption	1.86	2.11	2.60	2.81	3.26	3.48	3.91	4.19	4.40	5.06	5.80	5.62	5.84	6.01
9. Social transfers in kind	1.65	1.83	2.18	2.37	2.59	3.09	3.24	3.52	3.79	4.07	5.06	5.09	5.04	5.34
10. Compensation of employees	2.22	2.50	2.68	2.64	3.13	3.60	3.96	4.18	4.44	5.08	5.99	6.44	6.46	6.74
11. Intermediate consumption	1.66	1.90	2.27	2.19	2.77	2.99	3.30	3.66	3.90	4.52	4.98	4.27	4.11	4.26
12. Social transfers other than in kind	2.39	2.58	3.39	3.56	4.11	4.39	4.67	5.10	5.62	6.15	7.01	8.27	8.44	8.65
13. Social transfers in kind via market produ	0.07	0.42	0.49	0.94	0.53	0.46	0.51	0.57	0.62	0.72	1.00	1.10	1.12	1.14
14. Interest	0.96	0.90	1.08	0.99	0.74	0.70	0.70	0.72	0.69	0.58	0.56	0.53	0.56	0.61
15. Subsidies	0.39	0.39	0.28	0.29	0.28	0.40	0.36	0.37	0.37	0.44	0.48	0.59	0.64	0.68
16. Other current expenditure	0.10	0.27	0.13	0.21	0.35	0.24	0.45	0.37	0.27	1.36	1.14	2.30	2.10	2.12
17. Total current expenditure	7.80	8.95	10.32	10.82	11.90	12.78	13.95	14.96	15.91	18.86	21.16	23.50	23.43	24.20
18. Gross saving	1.29	1.20	1.06	1.66	1.07	1.29	2.36	2.84	3.70	4.28	4.67	1.03	1.02	1.31
19. Capital transfers received	0.02	-0.16	-0.08	-0.34	-0.17	-0.23	-0.29	-0.16	-0.10	0.33	0.29	-0.11	0.30	0.45
20. Total revenue	9.10	9.99	11.30	12.15	12.80	13.84	16.02	17.64	19.51	23.47	26.12	24.42	24.75	25.96
21. Gross fixed capital formation	0.73	0.92	0.98	1.04	0.92	0.95	1.13	1.79	2.06	2.70	3.79	3.21	3.05	3.15
22. Other capital expenditure	0.29	0.08	0.08	0.10	0.23	0.23	0.33	0.08	0.05	1.87	-0.05	0.28	0.18	0.19
23. Total expenditure	8.82	9.95	11.38	11.96	13.05	13.96	15.41	16.83	18.03	23.43	24.90	26.99	26.66	27.54
24. Tax burden	:	:	8.72	9.20	9.60	11.14	12.82	14.53	16.37	19.28	22.35	20.39	20.34	21.23
25. Net lending (+) or net borrowing (-)	0.29	0.04	-0.09	0.19	-0.26	-0.12	0.61	0.81	1.49	0.04	1.22	-2.57	-1.91	-1.58

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

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.5	13.7	15.0	14.6	14.4	15.8	17.5	18.7	19.4	18.5	18.1	16.6	16.2	16.1
2. Current taxes on income and wealth	8.6	7.6	6.9	7.4	6.3	6.5	5.8	5.5	5.5	6.6	6.5	6.0	6.0	6.0
3. Social contributions	9.4	10.3	11.0	10.0	9.5	10.6	10.5	10.3	8.7	8.7	8.1	8.0	7.8	7.7
4. Of which actual social contributions	9.1	10.0	11.0	10.0	9.5	10.6	10.5	10.3	8.7	8.7	8.1	8.0	7.8	7.7
5. Other current revenue, including sales	9.1	11.0	9.7	10.0	9.9	7.8	8.2	7.2	6.1	7.2	6.0	6.4	6.4	6.4
6. Total current revenue	40.5	42.6	42.5	42.0	40.0	40.6	42.0	41.6	39.7	40.9	38.7	37.0	36.4	36.2
7. Government consumption expenditure	15.7	16.5	17.9	17.4	18.1	19.0	18.4	18.0	16.6	16.2	16.3	16.2	16.2	16.1
8. Collective consumption	8.3	8.9	9.7	9.5	10.1	10.0	10.1	9.8	8.9	8.9	8.7	8.5	8.7	8.5
9. Social transfers in kind	7.4	7.7	8.2	8.0	8.0	8.9	8.3	8.2	7.7	7.2	7.6	7.7	7.5	7.6
10. Compensation of employees	9.9	10.5	10.0	8.9	9.6	10.4	10.2	9.8	9.0	9.0	9.0	9.7	9.6	9.6
11. Intermediate consumption	7.4	8.0	8.5	7.4	8.6	8.6	8.5	8.6	7.9	8.0	7.5	6.4	6.1	6.0
12. Social transfers other than in kind	10.7	10.8	12.7	12.0	12.7	12.7	12.0	11.9	11.4	10.9	10.5	12.5	12.5	12.3
13. Social transfers in kind via market produ	0.3	1.8	1.8	3.2	1.6	1.3	1.3	1.3	1.3	1.3	1.5	1.7	1.7	1.6
14. Interest	4.3	3.8	4.0	3.3	2.3	2.0	1.8	1.7	1.4	1.0	0.8	0.8	0.8	0.9
15. Subsidies	1.8	1.6	1.0	1.0	0.9	1.2	0.9	0.9	0.8	0.8	0.7	0.9	1.0	1.0
16. Other current expenditure	0.4	1.1	0.5	0.7	1.1	0.7	1.2	0.9	0.6	2.4	1.7	3.5	3.1	3.0
17. Total current expenditure	34.8	37.6	38.6	36.4	36.7	36.9	35.9	35.0	32.2	33.4	31.7	35.5	34.8	34.3
18. Gross saving	5.7	5.0	4.0	5.6	3.3	3.7	6.1	6.6	7.5	7.6	7.0	1.5	1.5	1.9
19. Capital transfers received	0.1	-0.7	-0.3	-1.1	-0.5	-0.7	-0.8	-0.4	-0.2	0.6	0.4	-0.2	0.4	0.6
20. Total revenue	40.6	42.0	42.2	40.9	39.5	40.0	41.3	41.2	39.5	41.5	39.1	36.9	36.8	36.8
21. Gross fixed capital formation	3.2	3.9	3.7	3.5	2.8	2.7	2.9	4.2	4.2	4.8	5.7	4.8	4.5	4.5
22. Other capital expenditure	1.3	0.3	0.3	0.3	0.7	0.7	0.9	0.2	0.1	3.3	-0.1	0.4	0.3	0.3
23. Total expenditure	39.3	41.8	42.6	40.3	40.3	40.3	39.7	39.3	36.5	41.5	37.3	40.7	39.7	39.1
24. Tax burden	:	:	32.6	31.0	29.6	32.2	33.0	34.0	33.2	34.1	33.5	30.8	30.3	30.1
25. Net lending (+) or net borrowing (-)	1.3	0.2	-0.3	0.6	-0.8	-0.3	1.6	1.9	3.0	0.1	1.8	-3.9	-2.8	-2.2

Table 18C

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

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	36.1	7.8	23.3	8.0	7.6	17.4	24.5	17.3	19.7	9.4	15.8	-8.9	-1.2	4.4
2. Current taxes on income and wealth	-1.4	-5.9	1.5	20.6	-8.1	10.2	-0.1	4.3	16.8	36.7	15.5	-7.5	0.5	5.1
3. Social contributions	21.2	16.2	19.7	1.4	3.0	18.8	11.7	8.1	-2.3	13.5	10.3	-2.2	-0.5	2.9
4. Of which actual social contributions	19.8	16.1	24.1	1.4	3.0	18.8	11.7	8.1	-2.3	13.5	10.3	-2.2	-0.5	2.9
5. Other current revenue, including sales	:	29.1	-1.2	13.9	8.2	-15.5	17.8	-3.5	-1.9	34.7	-0.9	5.5	1.5	5.3
6. Total current revenue	:	11.6	12.2	9.7	3.8	8.5	15.9	9.1	10.2	18.0	11.7	-5.0	-0.3	4.3
7. Government consumption expenditure	60.6	12.0	21.5	8.2	13.2	12.2	8.8	7.8	6.4	11.3	19.0	-1.4	1.6	4.3
8. Collective consumption	76.7	13.2	23.4	7.9	16.2	6.5	12.6	6.9	5.2	14.8	14.7	-3.1	3.8	3.0
9. Social transfers in kind	45.7	10.7	19.4	8.5	9.6	19.2	4.7	8.8	7.7	7.3	24.2	0.6	-0.9	5.9
10. Compensation of employees	88.2	12.4	7.2	-1.5	18.3	15.3	9.9	5.5	6.3	14.4	17.9	7.5	0.3	4.3
11. Intermediate consumption	34.4	14.2	19.7	-3.5	26.5	8.0	10.3	10.9	6.5	16.0	10.1	-14.3	-3.7	3.7
12. Social transfers other than in kind	58.4	7.6	31.6	5.0	15.4	6.8	6.5	9.1	10.2	9.6	13.9	18.0	2.0	2.5
13. Social transfers in kind via market produc	-93.4	457.9	18.0	91.4	-43.7	-14.3	11.1	12.4	9.0	15.5	40.0	9.9	1.5	2.0
14. Interest	-33.7	-6.0	20.6	-8.7	-25.3	-5.0	-0.4	2.9	-3.9	-16.2	-3.6	-4.7	4.5	10.0
15. Subsidies	260.6	-2.4	-27.7	3.9	-3.8	43.6	-8.7	2.0	0.4	19.1	8.6	22.2	9.0	6.0
16. Other current expenditure 1)	0.2	0.7	-0.7	0.2	0.4	-0.4	0.5	-0.3	-0.3	1.9	-0.7	1.8	-0.3	-0.1
17. Total current expenditure	17.3	14.7	15.4	4.9	9.9	7.4	9.1	7.3	6.3	18.5	12.2	11.1	-0.3	3.3
18. Gross saving 1)	-1.1	-0.7	-1.1	1.6	-2.3	0.4	2.4	0.5	0.9	0.1	-0.6	-5.5	0.0	0.3
19. Capital transfers received	14.5	-1092.7	-46.5	301.5	-49.9	34.6	27.8	-44.9	-36.9	-428.7	-14.2	-138.2	-374.4	50.0
20. Total revenue	:	9.7	13.1	7.5	5.4	8.1	15.7	10.1	10.6	20.3	11.3	-6.5	1.4	4.9
21. Gross fixed capital formation	188.6	27.3	5.9	5.9	-11.0	2.6	19.7	58.6	15.1	30.8	40.3	-15.2	-4.9	3.2
22. Other capital expenditure 1)	1.1	-1.0	0.0	0.0	0.4	0.0	0.2	-0.7	-0.1	3.2	-3.4	0.5	-0.2	0.0
23. Total expenditure	:	12.8	14.4	5.1	9.2	6.9	10.4	9.2	7.1	30.0	6.3	8.4	-1.2	3.3
24. Tax burden	:	:	:	5.5	4.3	16.1	15.0	13.3	12.6	17.8	15.9	-8.8	-0.6	4.3
25. Net lending (+) or net borrowing (-) 1)	-4.0	-1.1	-0.5	1.0	-1.4	0.5	1.9	0.3	1.1	-2.9	1.8	-5.7	1.0	0.6

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	-1.3	-0.2	0.3	-0.6	0.8	0.3	-1.6	-1.9	-3.0	-0.1	-1.8	3.9	2.8	2.2
2. Interest payments (% of GDP)	4.3	3.8	4.0	3.3	2.3	2.0	1.8	1.7	1.4	1.0	0.8	0.8	0.8	0.9
3. Implicit interest rate 2)	5.2	5.0	5.7	5.0	3.7	4.0	4.4	4.9	5.5	5.2	5.4	5.7	5.7	5.2
4. Nominal GDP growth rate	28.6	6.1	12.5	11.1	9.1	6.9	12.1	10.2	15.3	14.5	18.1	-0.7	1.5	4.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	-1.3	-0.2	0.3	-0.6	0.8	0.3	-1.6	-1.9	-3.0	-0.1	-1.8	3.9	2.8	2.2
6. Contribution of nominal GDP growth	-23.4	-4.6	-8.8	-7.4	-5.6	-3.4	-5.0	-3.5	-3.9	-2.9	-2.8	0.1	-0.2	-0.8
7. Stock-flow adjustment 3)	-0.8	4.5	3.4	1.0	-8.9	-4.6	-1.5	-3.3	0.4	-1.5	0.5	-3.3	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-5.5	-3.9	-3.7	-4.0	-1.5	-1.7	-3.4	-3.6	-4.4	-1.1	-2.7	3.1	2.0	1.4
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	0.9	0.6	0.1
10. Stock-flow adjustment 3)	-0.8	4.5	3.4	1.0	-8.9	-4.6	-1.5	-3.3	0.4	-1.5	0.5	-3.3	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	-25.5	-0.3	-5.0	-7.0	-13.6	-7.7	-8.0	-8.7	-6.5	-4.5	-4.1	0.7	2.6	1.4
12. Level of gross debt (end of year)	79.6	79.3	74.3	67.3	53.6	45.9	37.9	29.2	22.7	18.2	14.1	14.8	17.4	18.8

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

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

3) Line 7 = line 10.

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

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

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	180	240	248	258	267	285	325	342	352	394	406	414	447	461
2. Current taxes on income and wealth	140	176	181	207	224	247	270	273	295	334	294	271	278	290
3. Social contributions	211	293	312	335	367	389	453	482	525	577	599	560	568	594
4. Of which actual social contributions	211	293	312	335	367	389	452	482	524	576	599	559	567	593
5. Other current revenue, including sales	63	91	89	105	113	121	129	127	133	146	155	164	174	182
6. Total current revenue	594	800	830	905	971	1043	1177	1225	1305	1451	1453	1408	1468	1526
7. Government consumption expenditure	306	441	461	497	549	603	622	658	687	717	753	800	814	840
8. Collective consumption	146	217	232	242	271	306	297	330	342	354	373	421	425	438
9. Social transfers in kind	160	223	229	255	278	298	325	329	345	363	380	380	389	403
10. Compensation of employees	108	151	155	173	192	214	222	238	252	269	280	293	295	303
11. Intermediate consumption	97	133	144	153	174	196	193	206	212	218	229	238	240	247
12. Social transfers other than in kind	158	244	264	280	305	316	362	376	405	454	471	501	521	537
13. Social transfers in kind via market produ	75	111	115	127	142	150	161	167	174	187	199	219	223	230
14. Interest	15	21	18	24	31	30	33	35	36	41	41	49	64	80
15. Subsidies	42	61	61	65	57	68	59	55	61	62	64	76	79	82
16. Other current expenditure	15	14	21	18	22	33	34	43	47	54	60	65	66	64
17. Total current expenditure	509	736	778	841	922	1007	1065	1120	1187	1284	1343	1442	1489	1544
18. Gross saving	85	65	52	63	49	36	112	105	118	167	110	-33	-21	-18
19. Capital transfers received	8	2	4	7	4	6	10	11	20	28	30	52	58	61
20. Total revenue	602	802	834	911	974	1049	1188	1236	1325	1479	1484	1460	1526	1587
21. Gross fixed capital formation	77	68	79	83	95	117	136	147	161	166	183	195	208	219
22. Other capital expenditure	213	76	58	118	124	96	70	76	61	54	58	38	38	40
23. Total expenditure	799	880	915	1043	1141	1220	1271	1342	1410	1503	1584	1675	1735	1803
24. Tax burden	531	709	741	800	860	924	1054	1109	1183	1317	1311	1254	1304	1355
25. Net lending (+) or net borrowing (-)	-197	-77	-81	-132	-167	-171	-83	-107	-85	-24	-100	-215	-210	-216

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

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.3	11.5	11.3	11.0	10.8	11.1	11.6	11.5	10.9	11.2	11.0	11.4	12.1	12.1
2. Current taxes on income and wealth	9.6	8.5	8.3	8.8	9.1	9.6	9.6	9.2	9.2	9.4	8.0	7.5	7.5	7.6
3. Social contributions	14.4	14.1	14.2	14.2	14.9	15.1	16.1	16.2	16.3	16.3	16.2	15.4	15.4	15.6
4. Of which actual social contributions	14.4	14.1	14.2	14.2	14.9	15.1	16.1	16.1	16.3	16.3	16.2	15.4	15.4	15.6
5. Other current revenue, including sales	4.3	4.4	4.1	4.5	4.6	4.7	4.6	4.3	4.1	4.1	4.2	4.5	4.7	4.8
6. Total current revenue	40.5	38.5	37.9	38.5	39.4	40.5	41.8	41.1	40.5	41.0	39.4	38.8	39.8	40.1
7. Government consumption expenditure	20.9	21.2	21.1	21.1	22.3	23.4	22.1	22.1	21.3	20.3	20.4	22.1	22.1	22.1
8. Collective consumption	10.0	10.4	10.6	10.3	11.0	11.9	10.5	11.0	10.6	10.0	10.1	11.6	11.5	11.5
9. Social transfers in kind	10.9	10.7	10.5	10.8	11.3	11.5	11.5	11.0	10.7	10.3	10.3	10.5	10.6	10.6
10. Compensation of employees	7.3	7.3	7.1	7.4	7.8	8.3	7.9	8.0	7.8	7.6	7.6	8.1	8.0	8.0
11. Intermediate consumption	6.6	6.4	6.6	6.5	7.0	7.6	6.9	6.9	6.6	6.2	6.2	6.6	6.5	6.5
12. Social transfers other than in kind	10.7	11.7	12.1	11.9	12.4	12.2	12.9	12.6	12.6	12.8	12.8	13.8	14.1	14.1
13. Social transfers in kind via market produ	5.1	5.3	5.3	5.4	5.8	5.8	5.7	5.6	5.4	5.3	5.4	6.0	6.1	6.0
14. Interest	1.0	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.3	1.7	2.1
15. Subsidies	2.9	2.9	2.8	2.8	2.3	2.6	2.1	1.8	1.9	1.8	1.7	2.1	2.1	2.2
16. Other current expenditure	1.0	0.7	1.0	0.8	0.9	1.3	1.2	1.4	1.5	1.5	1.6	1.8	1.8	1.7
17. Total current expenditure	34.7	35.4	35.6	35.8	37.4	39.1	37.8	37.5	36.8	36.3	36.4	39.7	40.4	40.6
18. Gross saving	5.8	3.1	2.4	2.7	2.0	1.4	4.0	3.5	3.7	4.7	3.0	-0.9	-0.6	-0.5
19. Capital transfers received	0.5	0.1	0.2	0.3	0.2	0.3	0.4	0.4	0.6	0.8	0.8	1.4	1.6	1.6
20. Total revenue	41.0	38.6	38.1	38.7	39.5	40.7	42.2	41.4	41.1	41.8	40.2	40.3	41.4	41.7
21. Gross fixed capital formation	5.3	3.3	3.6	3.5	3.9	4.5	4.8	4.9	5.0	4.7	4.9	5.4	5.6	5.7
22. Other capital expenditure	14.5	3.7	2.6	5.0	5.1	3.7	2.5	2.6	1.9	1.5	1.6	1.0	1.0	1.0
23. Total expenditure	54.5	42.3	41.8	44.4	46.3	47.3	45.2	45.0	43.8	42.5	42.9	46.2	47.0	47.4
24. Tax burden	36.2	34.1	33.9	34.0	34.9	35.8	37.5	37.2	36.7	37.3	35.5	34.6	35.3	35.6
25. Net lending (+) or net borrowing (-)	-13.4	-3.7	-3.7	-5.6	-6.8	-6.6	-3.0	-3.6	-2.6	-0.7	-2.7	-5.9	-5.7	-5.7

Table 19C

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

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.3	9.8	3.2	4.1	3.4	7.0	14.0	5.2	2.9	11.9	2.9	2.0	8.0	3.0
2. Current taxes on income and wealth	0.1	6.3	3.1	14.0	8.3	10.5	9.1	1.3	8.0	13.1	-12.0	-7.8	2.8	4.2
3. Social contributions	13.5	3.9	6.6	7.4	9.7	5.8	16.4	6.5	8.8	9.9	3.9	-6.6	1.5	4.5
4. Of which actual social contributions	13.6	3.9	6.5	7.5	9.7	5.8	16.4	6.5	8.9	9.9	3.9	-6.7	1.5	4.5
5. Other current revenue, including sales	17.8	-2.2	-2.4	17.8	7.4	7.6	6.6	-1.7	4.4	9.9	6.1	6.0	6.3	4.3
6. Total current revenue	10.7	5.4	3.8	9.0	7.3	7.4	12.9	4.1	6.5	11.2	0.2	-3.1	4.2	4.0
7. Government consumption expenditure	11.1	10.2	4.6	7.8	10.6	9.8	3.1	5.9	4.3	4.4	5.0	6.3	1.7	3.2
8. Collective consumption	7.2	16.0	6.8	4.2	12.2	12.7	-3.0	11.2	3.8	3.4	5.5	12.7	1.0	3.0
9. Social transfers in kind	14.7	5.2	2.5	11.4	9.2	6.9	9.2	1.1	4.9	5.3	4.5	0.0	2.5	3.5
10. Compensation of employees	17.6	12.1	2.2	11.8	10.8	11.8	3.7	7.1	6.1	6.4	4.1	4.9	0.7	2.5
11. Intermediate consumption	-1.1	15.3	8.5	6.2	13.5	12.9	-1.3	6.4	2.8	2.8	5.3	3.9	0.9	3.0
12. Social transfers other than in kind	16.3	8.0	8.3	6.3	8.8	3.4	14.7	4.0	7.6	12.0	3.8	6.4	4.0	3.0
13. Social transfers in kind via market products	18.0	6.0	3.9	10.4	11.5	5.7	7.0	4.2	3.7	7.8	6.1	10.2	2.0	3.0
14. Interest	34.4	-8.4	-13.3	29.5	28.3	-2.3	10.9	4.4	4.1	12.8	1.7	18.2	31.8	25.0
15. Subsidies	-3.3	5.5	-0.2	7.3	-13.5	20.6	-13.5	-7.2	12.2	1.8	2.0	19.6	3.8	4.0
16. Other current expenditure 1)	0.4	-0.1	0.3	-0.2	0.1	0.4	-0.1	0.2	0.0	0.0	0.1	0.2	0.0	-0.1
17. Total current expenditure	13.6	8.6	5.8	8.1	9.5	9.3	5.7	5.2	6.0	8.1	4.7	7.3	3.3	3.7
18. Gross saving 1)	-1.1	-1.0	-0.7	0.3	-0.7	-0.6	2.6	-0.5	0.1	1.1	-1.7	-3.9	0.3	0.1
19. Capital transfers received	-59.3	-5.9	80.6	86.2	-44.1	72.5	62.4	2.2	87.7	41.3	6.7	69.6	11.9	5.0
20. Total revenue	9.8	5.3	3.9	9.3	6.9	7.7	13.2	4.0	7.2	11.6	0.3	-1.6	4.5	4.0
21. Gross fixed capital formation	-0.5	-19.2	16.9	5.4	14.2	23.1	16.4	7.4	10.2	2.7	10.0	7.0	6.6	5.0
22. Other capital expenditure 1)	-10.8	-1.4	-1.0	2.4	0.0	-1.3	-1.2	0.1	-0.6	-0.4	0.1	-0.5	0.0	0.0
23. Total expenditure	-10.3	2.1	4.1	14.0	9.4	6.9	4.2	5.6	5.0	6.6	5.4	5.7	3.6	3.9
24. Tax burden	9.9	6.4	4.5	7.9	7.4	7.4	14.1	5.2	6.7	11.3	-0.5	-4.4	3.9	3.9
25. Net lending (+) or net borrowing (-) 1)	10.1	1.3	0.0	-1.9	-1.2	0.1	3.7	-0.6	0.9	2.0	-2.0	-3.2	0.2	0.0

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.0	3.7	3.7	5.6	6.8	6.6	3.0	3.6	2.6	0.7	2.7	5.9	5.7	5.7
2. Interest payments (% of GDP)	1.2	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.3	1.7	2.1
3. Implicit interest rate 2)	9.8	7.1	5.4	5.9	5.2	4.3	4.3	4.1	4.1	4.3	4.0	4.4	5.0	5.5
4. Nominal GDP growth rate	10.2	4.2	5.2	7.4	4.8	4.6	9.2	6.0	8.0	9.7	4.3	-1.7	1.7	3.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.0	3.7	3.7	5.6	6.8	6.6	3.0	3.6	2.6	0.7	2.7	5.9	5.7	5.7
6. Contribution of nominal GDP growth	-1.2	-0.6	-0.8	-1.3	-1.1	-1.2	-2.5	-1.7	-2.2	-2.6	-1.2	0.5	-0.6	-1.2
7. Stock-flow adjustment 3)	-1.9	-1.8	-0.8	2.0	-2.3	-3.8	-0.1	-2.3	-0.7	1.5	-0.5	-1.0	-0.6	-0.8

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	3.9	2.7	2.9	4.6	5.5	5.5	1.8	2.4	1.5	-0.5	1.6	4.6	3.9	3.6
9. Snow-ball effect	-0.1	0.4	0.0	-0.3	0.1	-0.1	-1.3	-0.5	-1.1	-1.5	-0.1	1.9	1.2	0.9
10. Stock-flow adjustment 3)	-1.9	-1.8	-0.8	2.0	-2.3	-3.8	-0.1	-2.3	-0.7	1.5	-0.5	-1.0	-0.6	-0.8

(% of GDP)

11. Change in gross debt 5)	1.9	1.3	2.2	6.3	3.3	1.6	0.3	-0.4	-0.2	-0.5	1.0	5.4	4.5	3.7
12. Level of gross debt (end of year)	15.0	16.4	18.5	24.9	28.2	29.8	30.1	29.7	29.4	29.0	30.0	35.4	39.8	43.5

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

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

3) Line 7 = line 10.

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

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

Table 20A

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

Denmark

(Mrd DKK)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	24	33	68	110	138	171	220	274	291	300	298	278	294	302
2. Current taxes on income and wealth	32	53	97	176	243	313	392	490	497	506	516	499	466	479
3. Social contributions	3	3	7	18	14	21	34	31	32	31	32	32	32	33
4. Of which actual social contributions	2	1	3	12	8	11	24	18	18	17	17	17	17	18
5. Other current revenue, including sales	5	10	24	44	54	64	70	88	93	94	104	107	111	114
6. Total current revenue	64	99	196	348	449	569	715	883	913	932	950	916	904	928
7. Government consumption expenditure	30	57	105	164	211	257	325	403	423	439	464	492	503	511
8. Collective consumption	10	17	34	51	69	83	102	122	128	132	135	139	144	149
9. Social transfers in kind	20	39	71	113	142	175	223	281	295	307	329	353	359	362
10. Compensation of employees	20	38	70	110	146	175	221	267	278	284	299	321	325	330
11. Intermediate consumption	9	17	30	47	59	78	101	133	142	150	160	168	175	179
12. Social transfers other than in kind	15	29	62	100	143	199	210	251	251	253	258	279	296	308
13. Social transfers in kind via market product	1	1	3	4	9	13	16	22	24	25	26	26	26	27
14. Interest	2	3	15	61	55	60	46	29	27	26	25	34	36	38
15. Subsidies	4	3	6	10	18	27	31	35	36	37	37	43	44	45
16. Other current expenditure	1	3	7	13	15	26	38	43	46	47	48	54	54	55
17. Total current expenditure	52	94	193	345	445	579	663	780	802	823	853	924	957	982
18. Gross saving	13	5	3	3	4	-10	52	103	110	109	96	-8	-53	-54
19. Capital transfers received	0	1	2	3	5	6	7	10	11	10	10	8	11	11
20. Total revenue	65	100	198	351	455	575	723	893	924	942	960	925	915	939
21. Gross fixed capital formation	6	8	12	13	14	18	22	27	32	31	32	35	41	34
22. Other capital expenditure	1	2	2	2	6	8	8	5	6	7	16	10	10	10
23. Total expenditure	58	103	207	360	466	605	693	813	840	861	901	969	1009	1026
24. Tax burden	57	88	170	301	392	498	639	786	810	829	838	799	782	803
25. Net lending (+) or net borrowing (-)	7	-3	-9	-9	-11	-30	29	81	84	81	59	-45	-94	-86

1) Changes in GDP ratios.

Table 20B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Denmark****(percentage of GDP at current market prices (excessive deficit procedure))**

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	17.4	14.3	17.4	16.9	16.4	16.8	17.0	17.7	17.9	17.8	17.1	16.8	17.3	17.1
2. Current taxes on income and wealth	23.5	23.4	24.6	27.2	28.9	30.7	30.3	31.7	30.5	29.9	29.7	30.1	27.4	27.1
3. Social contributions	2.4	1.5	1.8	2.8	1.7	2.1	2.6	2.0	1.9	1.9	1.8	1.9	1.9	1.9
4. Of which actual social contributions	1.6	0.6	0.8	1.8	1.0	1.1	1.8	1.2	1.1	1.0	1.0	1.0	1.0	1.0
5. Other current revenue, including sales	3.6	4.5	6.0	6.8	6.5	6.2	5.4	5.7	5.7	5.5	6.0	6.4	6.5	6.5
6. Total current revenue	46.8	43.6	49.8	53.6	53.5	55.8	55.3	57.2	55.9	55.1	54.7	55.3	53.1	52.6
7. Government consumption expenditure	21.8	24.9	26.8	25.3	25.1	25.2	25.1	26.0	25.9	26.0	26.7	29.7	29.5	29.0
8. Collective consumption	7.2	7.6	8.6	7.9	8.2	8.1	7.9	7.9	7.8	7.8	7.8	8.4	8.5	8.5
9. Social transfers in kind	14.6	17.2	18.2	17.5	16.9	17.1	17.2	18.2	18.1	18.1	18.9	21.3	21.0	20.5
10. Compensation of employees	14.3	16.9	17.7	17.0	17.3	17.2	17.1	17.3	17.0	16.8	17.2	19.4	19.1	18.7
11. Intermediate consumption	6.8	7.3	7.7	7.2	7.0	7.6	7.8	8.6	8.7	8.9	9.2	10.1	10.3	10.1
12. Social transfers other than in kind	10.8	12.9	15.7	15.5	17.0	19.5	16.2	16.3	15.4	15.0	14.9	16.8	17.4	17.5
13. Social transfers in kind via market produ	0.4	0.3	0.9	0.6	1.1	1.3	1.2	1.4	1.5	1.4	1.5	1.6	1.5	1.5
14. Interest	1.3	1.1	3.7	9.3	6.6	5.9	3.6	1.9	1.6	1.6	1.5	2.0	2.1	2.2
15. Subsidies	3.2	1.5	1.6	1.6	2.2	2.7	2.4	2.3	2.2	2.2	2.1	2.6	2.6	2.5
16. Other current expenditure	0.7	1.1	1.7	2.0	1.8	2.6	2.9	2.8	2.8	2.8	2.8	3.2	3.2	3.1
17. Total current expenditure	37.5	41.2	49.1	53.2	53.0	56.8	51.3	50.5	49.2	48.6	49.1	55.7	56.2	55.7
18. Gross saving	9.3	2.4	0.7	0.4	0.5	-0.9	4.0	6.7	6.8	6.4	5.6	-0.5	-3.1	-3.0
19. Capital transfers received	0.3	0.4	0.6	0.5	0.6	0.5	0.5	0.6	0.7	0.6	0.6	0.5	0.7	0.6
20. Total revenue	47.1	44.1	50.3	54.1	54.1	56.4	55.8	57.8	56.6	55.7	55.3	55.8	53.7	53.3
21. Gross fixed capital formation	4.2	3.4	3.1	2.0	1.7	1.8	1.7	1.8	1.9	1.9	1.8	2.1	2.4	1.9
22. Other capital expenditure	0.4	0.7	0.5	0.3	0.8	0.8	0.6	0.3	0.3	0.4	0.9	0.6	0.6	0.6
23. Total expenditure	42.2	45.3	52.7	55.5	55.4	59.3	53.6	52.6	51.5	50.9	51.9	58.5	59.2	58.1
24. Tax burden	41.7	38.7	43.3	46.5	46.6	48.8	49.4	50.9	49.7	49.0	48.2	48.2	45.9	45.5
25. Net lending (+) or net borrowing (-)	5.0	-1.2	-2.3	-1.4	-1.3	-2.9	2.3	5.2	5.2	4.8	3.4	-2.7	-5.5	-4.9

Table 20C

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	:	9.2	6.2	9.9	0.7	4.1	0.3	7.3	6.3	3.1	-0.9	-6.4	5.7	2.6
2. Current taxes on income and wealth	:	-2.2	12.6	13.1	2.8	4.9	7.1	10.8	1.4	1.8	2.0	-3.4	-6.6	2.7
3. Social contributions	:	14.7	22.4	8.1	-16.7	-1.9	13.8	2.1	0.7	-0.2	0.6	1.0	1.5	1.5
4. Of which actual social contributions	:	10.8	30.5	9.9	-23.7	3.7	17.4	0.3	-1.0	-0.8	-0.3	-2.3	1.5	1.5
5. Other current revenue, including sales	:	23.0	17.5	1.2	-11.7	-4.1	3.7	0.8	5.8	0.9	11.1	2.7	4.0	2.8
6. Total current revenue	:	4.0	11.2	10.2	-0.5	3.3	4.9	8.3	3.3	2.1	1.9	-3.5	-1.3	2.6
7. Government consumption expenditure	:	17.3	14.7	6.0	3.2	3.1	4.1	3.5	5.0	3.9	5.6	6.1	2.1	1.7
8. Collective consumption	:	11.3	17.0	5.0	5.8	2.8	4.0	4.5	5.0	3.4	1.8	3.2	3.6	3.5
9. Social transfers in kind	:	20.2	13.6	6.4	2.0	3.3	4.1	3.0	5.0	4.1	7.3	7.3	1.5	1.0
10. Compensation of employees	:	20.2	12.7	5.2	2.9	3.8	4.2	2.4	4.0	2.2	5.3	7.3	1.4	1.5
11. Intermediate consumption	:	12.6	18.7	8.6	4.4	4.3	4.9	6.3	6.8	6.1	6.1	5.0	4.7	2.1
12. Social transfers other than in kind	:	23.2	16.1	3.7	1.5	1.7	2.7	1.6	-0.1	0.9	2.2	8.0	6.0	4.0
13. Social transfers in kind via market products	:	-11.6	4.6	-23.5	11.1	2.6	4.5	4.9	7.4	3.5	5.0	0.2	2.0	2.0
14. Interest	:	9.8	20.9	12.0	-2.9	0.6	-5.4	-15.9	-7.7	-1.6	-4.1	33.5	6.3	7.4
15. Subsidies	:	-23.3	30.6	1.9	7.6	1.0	-0.2	5.6	2.2	4.7	-0.4	15.9	2.8	1.5
16. Other current expenditure 1)	:	0.2	0.0	0.1	-0.2	0.1	0.0	-0.1	0.0	0.0	0.0	0.5	-0.1	-0.1
17. Total current expenditure	:	16.9	15.5	6.0	1.9	2.8	3.0	2.2	2.9	2.5	3.7	8.3	3.6	2.5
18. Gross saving 1)	:	-5.1	-1.8	2.1	-1.4	0.3	0.9	3.1	0.1	-0.3	-0.9	-6.0	-2.7	0.1
19. Capital transfers received	:	27.5	13.9	106.6	98.0	36.2	3.9	-18.2	13.6	-8.7	1.7	-20.9	33.8	2.3
20. Total revenue	:	4.2	11.2	10.7	0.0	3.5	4.9	7.9	3.4	1.9	1.9	-3.7	-1.0	2.6
21. Gross fixed capital formation	:	11.9	-1.9	16.8	-4.2	1.9	7.1	0.4	16.1	-0.9	1.1	10.8	17.6	-18.4
22. Other capital expenditure 1)	:	-0.1	0.2	0.0	0.7	0.0	0.0	-0.1	0.0	0.1	0.5	-0.3	0.0	0.0
23. Total expenditure	:	16.2	14.7	6.4	3.0	2.8	3.1	2.0	3.3	2.5	4.7	7.6	4.1	1.6
24. Tax burden	:	1.9	10.3	11.9	0.8	4.6	5.1	9.3	3.1	2.3	1.0	-4.7	-2.1	2.6
25. Net lending (+) or net borrowing (-) 1)	:	-4.9	-1.6	2.2	-1.6	0.4	0.9	3.1	-0.1	-0.4	-1.4	-6.1	-2.8	0.6

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	2.9	-1.3	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.4	2.7	5.5	4.9
2. Interest payments (% of GDP)	5.9	4.0	3.6	3.3	3.1	2.7	2.3	1.9	1.6	1.6	1.5	2.0	2.1	2.2
3. Implicit interest rate 2)	8.1	6.9	6.7	6.7	6.4	5.6	5.4	4.4	4.7	5.0	5.5	5.7	5.2	4.9
4. Nominal GDP growth rate	4.4	4.3	6.6	3.2	2.8	2.0	4.7	5.4	5.6	3.7	2.7	-4.6	2.8	3.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.9	-1.3	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.4	2.7	5.5	4.9
6. Contribution of nominal GDP growth	-3.2	-2.5	-3.6	-1.6	-1.3	-1.0	-2.0	-2.3	-2.0	-1.1	-0.7	1.6	-1.1	-1.6
7. Stock-flow adjustment 3)	-3.7	0.4	0.0	0.3	1.3	-1.4	2.8	0.1	2.1	1.2	10.9	3.0	0.1	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-3.0	-5.4	-5.9	-4.8	-3.4	-2.8	-4.4	-7.1	-6.8	-6.3	-4.8	0.7	3.4	2.7
9. Snow-ball effect	2.7	1.5	0.0	1.7	1.7	1.7	0.3	-0.4	-0.3	0.4	0.7	3.7	1.0	0.6
10. Stock-flow adjustment 3)	-3.7	0.4	0.0	0.3	1.3	-1.4	2.8	0.1	2.1	1.2	10.9	3.0	0.1	0.1

(% of GDP)

11. Change in gross debt 5)	-4.0	-3.4	-5.9	-2.8	-0.4	-2.5	-1.3	-7.4	-5.0	-4.7	6.8	7.4	4.5	3.4
12. Level of gross debt (end of year)	72.5	57.4	51.5	48.7	48.3	45.8	44.5	37.1	32.1	27.4	34.2	41.6	46.0	49.5

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

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

3) Line 7 = line 10.

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

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

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.7	9.8	11.9	13.5	15.2	16.6	18.3	22.8	27.6	33.0	30.5	32.3	32.2	33.8
2. Current taxes on income and wealth	4.7	8.2	7.5	7.9	9.2	11.0	12.0	12.2	14.8	18.7	20.0	16.3	16.3	16.5
3. Social contributions	5.3	9.3	10.6	11.7	13.4	14.6	15.8	18.1	21.4	26.6	29.9	28.8	29.9	29.5
4. Of which actual social contributions	5.3	9.3	10.5	11.6	13.4	14.4	15.7	17.9	21.2	26.3	29.6	28.5	29.5	29.2
5. Other current revenue, including sales	2.4	3.2	4.3	4.7	5.7	7.1	7.4	7.8	10.2	11.2	11.9	13.1	11.4	11.3
6. Total current revenue	18.2	30.5	34.2	37.7	43.5	49.2	53.5	61.0	73.9	89.6	92.2	90.5	89.7	91.1
7. Government consumption expenditure	11.0	18.4	19.0	20.5	22.4	25.0	26.7	30.1	33.9	41.2	48.8	47.6	45.6	46.4
8. Collective consumption	4.2	8.3	8.8	9.4	10.3	11.8	12.0	13.6	15.2	18.8	22.1	21.1	19.6	19.8
9. Social transfers in kind	6.8	10.1	10.3	11.1	12.1	13.1	14.7	16.5	18.7	22.4	26.7	26.6	26.0	26.6
10. Compensation of employees	5.1	9.9	10.4	11.1	12.5	13.9	15.4	17.3	19.4	23.9	28.6	27.7	26.2	26.8
11. Intermediate consumption	5.0	7.7	7.9	8.5	9.3	10.8	10.7	12.0	13.6	15.5	17.7	16.6	16.5	17.2
12. Social transfers other than in kind	4.1	8.8	9.1	9.9	10.8	12.0	14.0	15.6	18.2	21.4	26.8	30.3	30.0	29.7
13. Social transfers in kind via market produ	0.6	1.5	1.5	1.7	1.8	1.8	2.1	2.4	2.6	3.3	3.9	4.2	4.2	4.3
14. Interest	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.7	0.9	1.0
15. Subsidies	0.4	1.0	1.1	1.1	1.2	1.2	1.2	1.3	2.0	2.2	2.6	2.1	2.2	2.3
16. Other current expenditure	0.2	0.7	0.5	0.6	0.8	1.1	2.0	2.8	3.6	3.9	3.8	4.1	4.3	4.3
17. Total current expenditure	15.6	29.7	30.8	33.1	36.6	41.1	45.7	51.8	59.8	70.5	83.9	85.8	84.3	85.8
18. Gross saving	2.6	0.8	3.4	4.6	6.9	8.2	7.8	9.2	14.1	19.0	8.3	4.7	5.4	5.3
19. Capital transfers received	0.2	0.3	0.4	0.2	0.4	0.6	0.5	0.6	1.6	1.9	1.1	3.3	3.4	3.5
20. Total revenue	18.3	30.8	34.6	37.9	43.8	49.8	54.0	61.6	75.6	91.5	93.3	93.8	93.1	94.6
21. Gross fixed capital formation	2.2	3.6	3.6	4.5	6.5	6.0	5.7	6.9	9.8	12.7	13.4	10.4	12.0	12.3
22. Other capital expenditure	0.1	0.4	0.4	0.4	0.5	0.5	0.0	0.1	0.7	1.8	2.9	1.2	1.9	2.0
23. Total expenditure	17.9	33.7	34.8	38.0	43.5	47.5	51.5	58.8	70.4	85.0	100.2	97.5	98.3	100.1
24. Tax burden	15.7	27.3	29.8	32.8	37.8	42.0	47.4	52.6	64.3	79.0	80.9	77.6	78.6	80.1
25. Net lending (+) or net borrowing (-)	0.5	-2.9	-0.2	-0.1	0.3	2.3	2.5	2.8	5.2	6.4	-6.9	-3.7	-5.2	-5.4

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.1	11.7	12.3	12.3	12.5	12.1	12.1	13.1	13.3	13.5	12.1	15.0	15.0	14.9
2. Current taxes on income and wealth	10.9	9.8	7.7	7.2	7.5	8.0	7.9	7.0	7.2	7.7	7.9	7.6	7.6	7.3
3. Social contributions	12.3	11.1	11.0	10.7	11.0	10.7	10.4	10.4	10.3	10.9	11.9	13.4	13.9	13.0
4. Of which actual social contributions	12.3	11.1	10.9	10.7	11.0	10.6	10.4	10.3	10.2	10.8	11.8	13.3	13.8	12.8
5. Other current revenue, including sales	5.6	3.8	4.5	4.3	4.7	5.2	4.9	4.5	4.9	4.6	4.7	6.1	5.3	5.0
6. Total current revenue	41.9	36.4	35.5	34.6	35.7	36.1	35.3	34.9	35.7	36.6	36.7	42.1	41.8	40.1
7. Government consumption expenditure	25.5	22.0	19.8	18.8	18.4	18.3	17.6	17.2	16.4	16.9	19.4	22.2	21.3	20.4
8. Collective consumption	9.7	9.9	9.1	8.7	8.5	8.7	7.9	7.8	7.3	7.7	8.8	9.8	9.1	8.7
9. Social transfers in kind	15.8	12.1	10.6	10.1	9.9	9.6	9.7	9.4	9.0	9.2	10.6	12.4	12.1	11.7
10. Compensation of employees	11.8	11.8	10.8	10.2	10.3	10.2	10.2	9.9	9.4	9.8	11.4	12.9	12.2	11.8
11. Intermediate consumption	11.5	9.1	8.2	7.8	7.7	7.9	7.0	6.9	6.6	6.4	7.1	7.7	7.7	7.6
12. Social transfers other than in kind	9.5	10.5	9.5	9.1	8.9	8.8	9.2	8.9	8.8	8.8	10.6	14.1	14.0	13.1
13. Social transfers in kind via market produ	1.3	1.7	1.6	1.6	1.4	1.3	1.4	1.3	1.3	1.3	1.6	2.0	2.0	1.9
14. Interest	0.5	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4
15. Subsidies	0.8	1.2	1.1	1.0	1.0	0.9	0.8	0.7	1.0	0.9	1.0	1.0	1.0	1.0
16. Other current expenditure	0.6	0.8	0.6	0.6	0.6	0.8	1.3	1.6	1.8	1.6	1.5	1.9	2.0	1.9
17. Total current expenditure	36.0	35.5	32.0	30.3	30.1	30.1	30.2	29.6	28.9	28.9	33.4	40.0	39.3	37.8
18. Gross saving	5.9	0.9	3.5	4.3	5.7	6.0	5.1	5.3	6.8	7.8	3.3	2.2	2.5	2.4
19. Capital transfers received	0.4	0.3	0.4	0.2	0.3	0.4	0.3	0.3	0.8	0.8	0.4	1.5	1.6	1.5
20. Total revenue	42.4	36.7	35.9	34.7	36.0	36.5	35.6	35.2	36.5	37.4	37.1	43.6	43.4	41.7
21. Gross fixed capital formation	5.1	4.2	3.7	4.1	5.3	4.4	3.8	4.0	4.7	5.2	5.3	4.9	5.6	5.4
22. Other capital expenditure	0.2	0.4	0.4	0.4	0.4	0.4	0.0	0.0	0.3	0.7	1.2	0.6	0.9	0.9
23. Total expenditure	41.3	40.1	36.1	34.8	35.8	34.8	34.0	33.6	34.0	34.8	39.9	45.4	45.8	44.1
24. Tax burden	36.3	32.5	31.0	30.0	31.0	30.8	31.3	30.1	31.0	32.3	32.2	36.1	36.6	35.3
25. Net lending (+) or net borrowing (-)	1.1	-3.5	-0.2	-0.1	0.3	1.7	1.6	1.6	2.5	2.6	-2.7	-1.7	-2.4	-2.4

Table 21C

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

Estonia

(EEK; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	34.2	-0.1	21.0	13.4	13.0	8.8	10.3	25.1	20.7	19.8	-7.8	5.9	-0.3	5.0
2. Current taxes on income and wealth	11.7	0.3	-8.8	5.3	16.6	19.7	9.7	1.6	21.0	26.5	6.7	-18.2	-0.5	1.4
3. Social contributions	24.6	5.4	13.5	10.4	15.2	8.3	8.7	14.5	18.0	24.4	12.5	-3.6	3.7	-1.2
4. Of which actual social contributions	24.4	5.3	13.5	10.4	14.8	8.1	8.6	14.4	18.0	24.4	12.3	-3.8	3.7	-1.2
5. Other current revenue, including sales	5.5	-0.6	34.4	9.8	19.9	26.0	3.3	6.3	30.0	10.1	5.8	10.1	-12.7	-0.8
6. Total current revenue	21.7	1.6	12.1	10.3	15.3	13.2	8.7	14.1	21.1	21.2	3.0	-1.9	-0.9	1.5
7. Government consumption expenditure	19.3	12.8	3.3	7.7	9.3	11.4	7.1	12.5	12.6	21.7	18.4	-2.4	-4.2	1.7
8. Collective consumption	24.4	14.4	5.9	7.5	9.2	14.6	1.4	13.3	12.0	23.7	17.5	-4.7	-7.0	1.2
9. Social transfers in kind	16.2	11.6	1.2	7.9	9.3	8.7	12.2	11.9	13.0	20.2	19.1	-0.5	-2.0	2.1
10. Compensation of employees	25.1	19.9	5.4	6.7	12.4	11.4	10.9	12.1	12.5	22.9	19.9	-3.2	-5.5	2.5
11. Intermediate consumption	18.2	6.7	3.7	6.6	10.0	15.5	-0.9	12.8	13.0	14.2	14.2	-6.2	-0.9	4.5
12. Social transfers other than in kind	36.2	16.1	3.7	8.2	9.1	11.6	15.9	12.1	16.4	17.6	25.0	13.3	-1.0	-0.9
13. Social transfers in kind via market products	13.0	14.0	2.7	13.1	4.2	1.2	19.7	10.4	11.4	24.7	20.3	7.5	-0.7	3.4
14. Interest	0.6	-43.2	-17.7	-19.6	60.0	11.3	20.7	0.0	4.7	16.4	23.2	34.7	29.4	12.4
15. Subsidies	36.2	-8.2	6.8	6.7	6.0	-1.3	2.3	8.0	53.0	9.5	17.6	-16.9	3.4	4.7
16. Other current expenditure 1)	0.2	0.1	-0.2	0.0	0.1	0.2	0.5	0.3	0.1	-0.2	-0.1	0.4	0.1	-0.1
17. Total current expenditure	26.3	12.8	3.6	7.4	10.6	12.2	11.3	13.3	15.5	17.9	19.0	2.3	-1.8	1.8
18. Gross saving 1)	-1.7	-3.7	2.6	0.7	1.4	0.3	-0.8	0.1	1.5	1.0	-4.5	-1.1	0.4	-0.2
19. Capital transfers received	-12.7	-14.6	55.3	-57.2	115.2	56.8	-10.1	15.8	180.2	15.2	-42.4	199.7	2.7	4.5
20. Total revenue	21.4	1.4	12.5	9.5	15.7	13.5	8.5	14.1	22.6	21.0	2.0	0.5	-0.7	1.6
21. Gross fixed capital formation	15.4	-6.9	0.9	24.3	44.6	-7.7	-3.6	20.6	41.7	29.8	5.1	-22.0	15.1	2.4
22. Other capital expenditure 1)	0.2	-0.4	0.0	-0.1	0.0	0.0	-0.3	0.0	0.3	0.4	0.4	-0.6	0.3	0.0
23. Total expenditure	25.7	9.1	3.4	9.0	14.7	9.1	8.4	14.2	19.7	20.8	17.9	-2.7	0.8	1.8
24. Tax burden	24.2	1.8	9.4	9.8	15.3	11.1	13.0	11.0	22.1	23.0	2.4	-4.1	1.2	2.0
25. Net lending (+) or net borrowing (-) 1)	-1.4	-2.8	3.2	0.2	0.3	1.4	0.0	0.0	0.9	0.1	-5.4	1.0	-0.7	0.0

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	0.7	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.5	-2.6	2.7	1.7	2.4	2.4
2. Interest payments (% of GDP)	0.5	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4
3. Implicit interest rate 2)	9.9	5.6	4.0	3.2	4.9	4.1	4.5	4.5	4.5	4.5	5.6	6.0	5.8	4.9
4. Nominal GDP growth rate	12.3	6.5	15.0	13.2	11.6	12.1	11.1	15.5	18.3	18.1	2.9	-14.6	-0.1	5.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	0.7	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.5	-2.6	2.7	1.7	2.4	2.4
6. Contribution of nominal GDP growth	-0.7	-0.3	-0.8	-0.6	-0.5	-0.6	-0.6	-0.7	-0.7	-0.7	-0.1	0.8	0.0	-0.5
7. Stock-flow adjustment 3)	-0.7	-2.6	-0.3	0.2	1.7	2.2	1.6	1.8	3.1	2.6	-1.8	0.1	0.0	0.9

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.1	3.2	0.0	-0.1	-0.5	-1.9	-1.9	-1.8	-2.7	-2.8	2.5	1.4	2.0	1.9
9. Snow-ball effect	-0.1	0.0	-0.6	-0.4	-0.3	-0.4	-0.3	-0.5	-0.5	-0.5	0.1	1.1	0.4	-0.1
10. Stock-flow adjustment 3)	-0.7	-2.6	-0.3	0.2	1.7	2.2	1.6	1.8	3.1	2.6	-1.8	0.1	0.0	0.9

(% of GDP)

11. Change in gross debt 5)	-0.7	0.5	-0.9	-0.3	0.9	-0.1	-0.6	-0.5	-0.1	-0.7	0.8	2.6	2.4	2.7
12. Level of gross debt (end of year)	5.5	6.0	5.1	4.8	5.7	5.6	5.0	4.6	4.5	3.8	4.6	7.2	9.6	12.4

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 22A

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

Latvia

(Mrd LVL)

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.018	0.368	0.586	0.615	0.647	0.773	0.870	1.121	1.430	1.806	1.750	1.398	1.220	1.237
2. Current taxes on income and wealth	0.017	0.186	0.346	0.394	0.449	0.483	0.588	0.715	0.949	1.357	1.571	0.943	0.920	0.945
3. Social contributions	0.015	0.314	0.479	0.488	0.544	0.579	0.661	0.779	1.007	1.322	1.400	1.160	1.019	0.999
4. Of which actual social contributions	0.015	0.313	0.470	0.481	0.534	0.567	0.648	0.760	0.979	1.286	1.330	1.115	0.979	0.959
5. Other current revenue, including sales	:	0.095	0.198	0.192	0.266	0.278	0.429	0.467	0.702	0.636	0.668	0.869	0.878	0.779
6. Total current revenue	:	0.963	1.609	1.689	1.907	2.114	2.547	3.083	4.087	5.122	5.388	4.371	4.037	3.961
7. Government consumption expenditure	0.015	0.594	0.988	1.068	1.208	1.371	1.451	1.581	1.855	2.575	3.204	2.441	2.364	2.201
8. Collective consumption	0.005	0.307	0.487	0.545	0.613	0.715	0.733	0.815	0.953	1.464	1.821	1.294	1.211	1.128
9. Social transfers in kind	0.010	0.287	0.501	0.523	0.595	0.657	0.718	0.766	0.902	1.111	1.383	1.147	1.153	1.073
10. Compensation of employees	0.007	0.292	0.513	0.534	0.603	0.685	0.781	0.910	1.122	1.574	1.947	1.578	1.357	1.262
11. Intermediate consumption	0.008	0.220	0.329	0.399	0.455	0.556	0.643	0.637	0.756	0.895	1.103	0.938	0.764	0.654
12. Social transfers other than in kind	0.016	0.332	0.588	0.583	0.584	0.604	0.684	0.758	0.902	1.052	1.310	1.633	1.710	1.690
13. Social transfers in kind via market produ	0.000	0.000	0.000	0.000	0.037	0.042	0.032	0.040	0.053	0.071	0.085	0.081	0.077	0.079
14. Interest	:	0.024	0.046	0.048	0.043	0.044	0.054	0.048	0.050	0.050	0.096	0.215	0.291	0.360
15. Subsidies	0.009	0.031	0.047	0.035	0.042	0.054	0.045	0.049	0.072	0.090	0.149	0.105	0.090	0.120
16. Other current expenditure	0.001	0.040	0.073	0.029	0.085	0.060	0.107	0.326	0.514	0.542	0.675	0.486	0.487	0.677
17. Total current expenditure	:	0.938	1.597	1.628	1.849	2.044	2.346	2.768	3.469	4.273	5.365	5.034	4.775	4.842
18. Gross saving	:	0.025	0.012	0.061	0.057	0.070	0.201	0.315	0.618	0.848	0.023	-0.663	-0.738	-0.881
19. Capital transfers received	0.000	0.004	0.034	0.007	0.015	0.006	0.036	0.101	0.121	0.115	0.218	0.129	0.296	0.265
20. Total revenue	0.052	0.967	1.642	1.696	1.922	2.120	2.583	3.184	4.208	5.237	5.606	4.500	4.333	4.226
21. Gross fixed capital formation	0.003	0.050	0.063	0.058	0.073	0.152	0.231	0.280	0.515	0.837	0.782	0.517	0.491	0.491
22. Other capital expenditure	0.000	0.020	0.113	0.119	0.130	0.028	0.082	0.172	0.275	0.172	0.131	0.137	0.102	0.102
23. Total expenditure	:	1.008	1.774	1.805	2.053	2.224	2.660	3.220	4.260	5.281	6.278	5.689	5.368	5.435
24. Tax burden	0.051	0.867	1.402	1.490	1.630	1.823	2.121	2.628	3.400	4.503	4.704	3.490	3.153	3.175
25. Net lending (+) or net borrowing (-)	0.009	-0.041	-0.131	-0.109	-0.131	-0.103	-0.076	-0.035	-0.052	-0.045	-0.672	-1.189	-1.035	-1.209

Table 22B

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

Latvia

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	11.4	14.1	12.3	11.8	11.2	12.1	11.7	12.4	12.8	12.2	10.8	10.6	10.2	10.1
2. Current taxes on income and wealth	10.9	7.1	7.3	7.6	7.8	7.6	7.9	7.9	8.5	9.2	9.7	7.1	7.7	7.7
3. Social contributions	9.2	12.0	10.1	9.4	9.5	9.1	8.9	8.6	9.0	8.9	8.6	8.8	8.5	8.2
4. Of which actual social contributions	9.2	12.0	9.9	9.2	9.3	8.9	8.7	8.4	8.8	8.7	8.2	8.4	8.2	7.8
5. Other current revenue, including sales	:	3.6	4.2	3.7	4.6	4.4	5.8	5.2	6.3	4.3	4.1	6.6	7.3	6.4
6. Total current revenue	:	36.8	33.9	32.4	33.1	33.1	34.3	34.0	36.6	34.7	33.1	33.0	33.7	32.3
7. Government consumption expenditure	9.2	22.7	20.8	20.5	21.0	21.4	19.5	17.4	16.6	17.4	19.7	18.4	19.7	18.0
8. Collective consumption	2.9	11.7	10.3	10.4	10.6	11.2	9.9	9.0	8.5	9.9	11.2	9.8	10.1	9.2
9. Social transfers in kind	6.2	11.0	10.5	10.0	10.3	10.3	9.7	8.5	8.1	7.5	8.5	8.7	9.6	8.8
10. Compensation of employees	4.1	11.2	10.8	10.2	10.5	10.7	10.5	10.0	10.0	10.6	12.0	11.9	11.3	10.3
11. Intermediate consumption	5.1	8.4	6.9	7.6	7.9	8.7	8.7	7.0	6.8	6.1	6.8	7.1	6.4	5.3
12. Social transfers other than in kind	9.7	12.7	12.4	11.2	10.1	9.4	9.2	8.4	8.1	7.1	8.0	12.3	14.3	13.8
13. Social transfers in kind via market produ	0.0	0.0	0.0	0.0	0.6	0.6	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6
14. Interest	:	0.9	1.0	0.9	0.7	0.7	0.7	0.5	0.4	0.3	0.6	1.6	2.4	2.9
15. Subsidies	5.4	1.2	1.0	0.7	0.7	0.8	0.6	0.5	0.6	0.6	0.9	0.8	0.8	1.0
16. Other current expenditure	0.4	1.5	1.5	0.5	1.5	0.9	1.4	3.6	4.6	3.7	4.1	3.7	4.1	5.5
17. Total current expenditure	:	35.9	33.6	31.2	32.1	32.0	31.6	30.6	31.1	28.9	33.0	38.0	39.9	39.5
18. Gross saving	:	0.9	0.2	1.2	1.0	1.1	2.7	3.5	5.5	5.7	0.1	-5.0	-6.2	-7.2
19. Capital transfers received	0.0	0.2	0.7	0.1	0.3	0.1	0.5	1.1	1.1	0.8	1.3	1.0	2.5	2.2
20. Total revenue	32.1	37.0	34.6	32.5	33.4	33.2	34.7	35.1	37.7	35.4	34.4	34.0	36.2	34.5
21. Gross fixed capital formation	1.7	1.9	1.3	1.1	1.3	2.4	3.1	3.1	4.6	5.7	4.8	3.9	4.1	4.0
22. Other capital expenditure	0.2	0.8	2.4	2.3	2.3	0.4	1.1	1.9	2.5	1.2	0.8	1.0	0.9	0.8
23. Total expenditure	:	38.6	37.3	34.6	35.6	34.8	35.8	35.5	38.1	35.7	38.6	43.0	44.8	44.4
24. Tax burden	31.4	33.2	29.5	28.5	28.3	28.5	28.5	29.0	30.4	30.5	28.9	26.3	26.3	25.9
25. Net lending (+) or net borrowing (-)	5.7	-1.6	-2.8	-2.1	-2.3	-1.6	-1.0	-0.4	-0.5	-0.3	-4.1	-9.0	-8.6	-9.9

Table 22C

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

Latvia

(LVL; annual percentage changes unless otherwise stated)

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	33.7	32.7	0.4	5.0	5.3	19.4	12.5	28.9	27.6	26.3	-3.1	-20.1	-12.8	1.4
2. Current taxes on income and wealth	124.7	28.7	5.8	14.0	13.9	7.7	21.5	21.8	32.7	43.0	15.8	-40.0	-2.5	2.7
3. Social contributions	474.0	19.2	3.0	1.9	11.5	6.5	14.1	17.9	29.2	31.3	5.9	-17.1	-12.2	-1.9
4. Of which actual social contributions	474.0	19.6	3.5	2.2	11.1	6.1	14.3	17.4	28.8	31.4	3.4	-16.2	-12.2	-2.1
5. Other current revenue, including sales	:	-33.5	-5.3	-3.3	39.0	4.5	54.2	8.9	50.1	-9.3	4.9	30.1	1.0	-11.2
6. Total current revenue	:	16.3	1.5	5.0	12.9	10.9	20.5	21.0	32.6	25.3	5.2	-18.9	-7.6	-1.9
7. Government consumption expenditure	175.5	44.7	2.3	8.1	13.0	13.5	5.8	8.9	17.4	38.8	24.4	-23.8	-3.2	-6.9
8. Collective consumption	261.8	87.7	-3.8	11.9	12.4	16.6	2.6	11.2	16.9	53.6	24.4	-29.0	-6.4	-6.9
9. Social transfers in kind	147.5	16.2	8.9	4.5	13.7	10.4	9.4	6.6	17.9	23.2	24.5	-17.1	0.5	-6.9
10. Compensation of employees	225.9	34.5	6.9	4.2	12.9	13.5	14.0	16.6	23.3	40.2	23.7	-18.9	-14.0	-7.0
11. Intermediate consumption	145.5	-0.2	0.9	21.5	14.0	22.2	15.6	-1.0	18.7	18.4	23.3	-15.0	-18.6	-14.3
12. Social transfers other than in kind	294.7	10.0	-7.7	-0.8	0.1	3.4	13.2	10.8	19.1	16.6	24.4	24.7	4.7	-1.1
13. Social transfers in kind via market produc	-	-	-	-	-	13.3	-22.6	24.5	32.1	34.0	20.6	-5.6	-5.0	2.5
14. Interest	:	21.4	65.7	2.7	-10.8	3.7	23.5	-11.9	4.0	-0.7	93.0	124.5	35.6	23.8
15. Subsidies	-9.2	187.7	-20.7	-27.0	22.6	26.1	-15.4	9.2	46.1	24.5	66.0	-29.6	-14.4	33.5
16. Other current expenditure 1)	-1.9	1.2	0.0	-1.0	0.9	-0.5	0.5	2.2	1.0	-0.9	0.5	-0.5	0.4	1.5
17. Total current expenditure	:	21.0	0.0	1.9	13.6	10.5	14.8	18.0	25.4	23.2	25.5	-6.2	-5.2	1.4
18. Gross saving 1)	:	-1.3	0.5	0.9	-0.2	0.1	1.6	0.8	2.1	0.2	-5.6	-5.1	-1.2	-1.0
19. Capital transfers received	:	-65.3	3.5	-79.9	121.4	-58.3	477.0	181.8	19.2	-4.5	88.9	-40.8	129.7	-10.5
20. Total revenue	92.0	15.1	1.5	3.2	13.3	10.3	21.8	23.3	32.2	24.4	7.1	-19.7	-3.7	-2.5
21. Gross fixed capital formation	236.6	-29.6	2.3	-9.1	26.5	108.0	52.3	21.1	84.3	62.3	-6.6	-33.8	-5.0	0.0
22. Other capital expenditure 1)	-1.1	-0.3	-0.5	-0.1	0.0	-1.8	0.7	0.8	0.6	-1.3	-0.4	0.2	-0.2	0.0
23. Total expenditure	:	15.9	-0.5	1.7	13.7	8.3	19.6	21.1	32.3	24.0	18.9	-9.4	-5.6	1.3
24. Tax burden	110.4	26.8	2.7	6.3	9.4	11.8	16.3	23.9	29.4	32.4	4.5	-25.8	-9.8	0.7
25. Net lending (+) or net borrowing (-) 1)	-1.1	-0.3	1.1	0.7	-0.2	0.7	0.6	0.6	-0.1	0.2	-3.8	-4.8	0.3	-1.2

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	0.0	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.5	0.3	4.1	9.0	8.6	9.9
2. Interest payments (% of GDP)	0.7	0.7	1.0	0.9	0.7	0.7	0.7	0.5	0.4	0.3	0.6	1.6	2.4	2.9
3. Implicit interest rate 2)	7.1	7.3	8.7	8.2	5.8	5.7	5.8	4.3	4.4	4.2	7.2	6.7	6.1	6.2
4. Nominal GDP growth rate	9.3	7.4	11.4	9.9	10.3	11.0	16.3	21.9	23.3	32.3	10.1	-18.6	-9.6	2.3

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	0.0	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.5	0.3	4.1	9.0	8.6	9.9
6. Contribution of nominal GDP growth	-0.9	-0.7	-1.3	-1.1	-1.3	-1.3	-2.0	-2.7	-2.3	-2.6	-0.8	4.5	3.8	-1.1
7. Stock-flow adjustment 3)	-0.5	-0.3	-1.7	0.7	-1.5	0.9	1.3	-0.3	0.1	0.6	7.2	3.1	-0.1	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.8	3.2	1.8	1.2	1.5	0.9	0.3	-0.1	0.0	0.0	3.5	7.4	6.2	6.9
9. Snow-ball effect	-0.2	0.0	-0.3	-0.2	-0.6	-0.6	-1.3	-2.1	-1.9	-2.3	-0.2	6.1	6.3	1.8
10. Stock-flow adjustment 3)	-0.5	-0.3	-1.7	0.7	-1.5	0.9	1.3	-0.3	0.1	0.6	7.2	3.1	-0.1	0.0

(% of GDP)

11. Change in gross debt 5)	-1.5	2.9	-0.2	1.7	-0.5	1.1	0.3	-2.5	-1.7	-1.7	10.6	16.6	12.4	8.7
12. Level of gross debt (end of year)	9.6	12.5	12.3	14.0	13.5	14.6	14.9	12.4	10.7	9.0	19.5	36.1	48.5	57.3

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 23A

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

Lithuania

(Mrd LTL)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	3.23	5.99	5.76	5.94	6.47	6.67	6.93	7.95	9.19	11.38	12.76	10.47	10.14	10.55
2. Current taxes on income and wealth	2.25	4.00	3.86	3.80	3.90	4.54	5.45	6.49	7.94	9.09	10.42	5.52	4.64	4.83
3. Social contributions	1.94	4.04	4.30	4.36	4.50	4.86	5.44	6.08	7.23	8.78	10.40	11.08	10.40	10.09
4. Of which actual social contributions	1.93	4.03	4.29	4.35	4.49	4.85	5.26	5.87	6.98	8.46	10.02	10.67	10.02	9.72
5. Other current revenue, including sales	1.44	2.21	2.45	2.01	2.00	1.86	1.82	2.56	2.22	2.66	3.16	2.94	3.29	3.45
6. Total current revenue	8.86	16.24	16.36	16.11	16.86	17.93	19.64	23.08	26.58	31.91	36.74	30.01	28.47	28.93
7. Government consumption expenditure	6.59	10.44	10.41	10.43	10.89	11.31	12.16	13.50	15.97	17.64	21.47	20.01	18.44	18.40
8. Collective consumption	3.83	4.45	5.22	4.97	5.11	5.39	5.84	6.26	7.67	8.08	9.75	8.43	7.94	8.02
9. Social transfers in kind	2.76	5.99	5.19	5.45	5.78	5.92	6.32	7.24	8.29	9.56	11.72	11.58	10.50	10.38
10. Compensation of employees	2.58	5.86	5.55	5.70	5.92	6.17	6.80	7.43	8.65	9.79	11.99	11.77	10.80	10.90
11. Intermediate consumption	2.43	3.05	3.35	2.96	3.32	3.44	3.58	4.10	4.90	5.19	6.36	5.29	4.88	4.72
12. Social transfers other than in kind	2.19	4.95	4.88	5.13	4.83	5.18	5.65	6.19	7.01	9.01	12.27	13.87	12.37	12.63
13. Social transfers in kind via market produ	0.43	0.78	0.65	0.63	0.76	0.84	0.91	1.31	1.39	1.58	1.95	1.85	1.87	1.89
14. Interest	0.09	0.65	0.80	0.74	0.69	0.71	0.59	0.58	0.61	0.69	0.72	0.95	1.45	1.81
15. Subsidies	0.28	0.46	0.36	0.41	0.41	0.45	0.43	0.49	0.56	0.88	0.77	0.60	0.63	0.65
16. Other current expenditure	0.03	0.24	0.07	0.20	0.09	0.12	0.44	1.21	0.95	1.18	1.47	1.28	1.53	1.70
17. Total current expenditure	8.04	15.98	15.66	15.76	16.01	16.91	18.40	21.32	24.06	28.32	35.54	35.61	33.53	34.29
18. Gross saving	0.82	0.26	0.70	0.35	0.85	1.02	1.25	1.76	2.52	3.59	1.21	-5.61	-5.06	-5.37
19. Capital transfers received	:	0.04	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.46	1.25	1.52	2.17	2.28
20. Total revenue	8.86	16.28	16.40	16.17	17.11	18.17	19.93	23.66	27.43	33.37	37.99	31.53	30.64	31.20
21. Gross fixed capital formation	0.87	1.13	1.09	1.08	1.49	1.70	2.16	2.49	3.43	5.16	5.51	3.57	4.20	4.38
22. Other capital expenditure	:	0.41	1.12	1.05	0.58	0.28	0.34	0.22	0.32	0.89	0.59	0.56	0.50	0.53
23. Total expenditure	9.27	17.52	17.87	17.90	18.09	18.89	20.90	24.02	27.80	34.37	41.64	39.74	38.23	39.21
24. Tax burden	7.41	13.90	13.77	13.93	14.77	16.01	17.72	20.54	24.35	29.32	33.65	26.86	25.01	25.32
25. Net lending (+) or net borrowing (-)	-0.41	-1.24	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.00	-3.65	-8.21	-7.59	-8.00

Table 23B

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

Lithuania

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.0	13.6	12.6	12.2	12.4	11.7	11.1	11.0	11.1	11.5	11.5	11.3	11.3	11.2
2. Current taxes on income and wealth	8.4	9.1	8.4	7.8	7.5	8.0	8.7	9.0	9.6	9.2	9.4	6.0	5.2	5.1
3. Social contributions	7.2	9.2	9.4	9.0	8.6	8.5	8.7	8.4	8.7	8.9	9.4	12.0	11.6	10.7
4. Of which actual social contributions	7.2	9.2	9.4	8.9	8.6	8.5	8.4	8.1	8.4	8.6	9.0	11.6	11.1	10.3
5. Other current revenue, including sales	5.4	5.0	5.4	4.1	3.8	3.3	2.9	3.6	2.7	2.7	2.8	3.2	3.7	3.7
6. Total current revenue	32.9	37.0	35.8	33.1	32.4	31.5	31.3	32.0	32.1	32.3	33.0	32.5	31.7	30.8
7. Government consumption expenditure	24.5	23.8	22.8	21.4	20.9	19.9	19.4	18.7	19.3	17.9	19.3	21.7	20.5	19.6
8. Collective consumption	14.2	10.1	11.4	10.2	9.8	9.5	9.3	8.7	9.3	8.2	8.8	9.1	8.8	8.5
9. Social transfers in kind	10.3	13.6	11.4	11.2	11.1	10.4	10.1	10.1	10.0	9.7	10.5	12.5	11.7	11.0
10. Compensation of employees	9.6	13.3	12.1	11.7	11.4	10.8	10.8	10.3	10.4	9.9	10.8	12.7	12.0	11.6
11. Intermediate consumption	9.0	7.0	7.3	6.1	6.4	6.0	5.7	5.7	5.9	5.3	5.7	5.7	5.4	5.0
12. Social transfers other than in kind	8.1	11.3	10.7	10.5	9.3	9.1	9.0	8.6	8.5	9.1	11.0	15.0	13.7	13.4
13. Social transfers in kind via market produ	1.6	1.8	1.4	1.3	1.5	1.5	1.5	1.8	1.7	1.6	1.8	2.0	2.1	2.0
14. Interest	0.3	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.6	1.0	1.6	1.9
15. Subsidies	1.0	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.7	0.7	0.7
16. Other current expenditure	0.1	0.6	0.1	0.4	0.2	0.2	0.7	1.7	1.1	1.2	1.3	1.4	1.7	1.8
17. Total current expenditure	29.9	36.4	34.2	32.4	30.7	29.7	29.3	29.6	29.1	28.7	32.0	38.6	37.3	36.5
18. Gross saving	3.0	0.6	1.5	0.7	1.6	1.8	2.0	2.4	3.0	3.6	1.1	-6.1	-5.6	-5.7
19. Capital transfers received	:	0.1	0.1	0.1	0.5	0.4	0.5	0.8	1.0	1.5	1.1	1.7	2.4	2.4
20. Total revenue	32.9	37.1	35.9	33.2	32.9	31.9	31.8	32.8	33.1	33.8	34.2	34.1	34.1	33.2
21. Gross fixed capital formation	3.2	2.6	2.4	2.2	2.9	3.0	3.4	3.4	4.1	5.2	5.0	3.9	4.7	4.7
22. Other capital expenditure	:	0.9	2.4	2.2	1.1	0.5	0.5	0.3	0.4	0.9	0.5	0.6	0.6	0.6
23. Total expenditure	34.4	39.9	39.1	36.8	34.7	33.2	33.3	33.3	33.6	34.8	37.4	43.0	42.5	41.7
24. Tax burden	27.5	31.7	30.1	28.6	28.4	28.1	28.3	28.5	29.4	29.7	30.3	29.1	27.8	26.9
25. Net lending (+) or net borrowing (-)	-1.5	-2.8	-3.2	-3.6	-1.9	-1.3	-1.5	-0.5	-0.4	-1.0	-3.3	-8.9	-8.4	-8.5

Table 23C

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

Lithuania

(LTL; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	20.3	-3.4	-3.9	3.2	8.9	3.2	3.9	14.7	15.6	23.8	12.1	-18.0	-3.1	4.0
2. Current taxes on income and wealth	19.1	-0.9	-3.5	-1.5	2.4	16.5	20.2	19.0	22.4	14.5	14.5	-47.0	-16.0	4.3
3. Social contributions	33.5	-0.3	6.3	1.4	3.4	8.0	11.9	11.8	18.8	21.4	18.6	6.5	-6.1	-3.0
4. Of which actual social contributions	33.5	-0.3	6.3	1.4	3.4	8.0	8.4	11.6	18.8	21.3	18.4	6.5	-6.1	-3.0
5. Other current revenue, including sales	40.5	-8.4	10.8	-17.7	-0.9	-6.8	-2.3	40.9	-13.3	19.7	18.9	-7.1	11.9	4.9
6. Total current revenue	26.2	-2.8	0.7	-1.5	4.7	6.3	9.5	17.5	15.2	20.0	15.2	-18.3	-5.1	1.6
7. Government consumption expenditure	24.6	-10.8	-0.2	0.1	4.5	3.8	7.5	11.1	18.2	10.5	21.7	-6.8	-7.8	-0.2
8. Collective consumption	21.8	-25.5	17.4	-4.7	2.8	5.4	8.4	7.2	22.6	5.3	20.6	-13.5	-5.8	1.0
9. Social transfers in kind	28.5	4.4	-13.3	5.0	6.1	2.4	6.7	14.6	14.5	15.2	22.6	-1.2	-9.3	-1.2
10. Compensation of employees	35.7	3.0	-5.2	2.6	3.9	4.2	10.2	9.4	16.3	13.2	22.5	-1.8	-8.3	0.9
11. Intermediate consumption	18.8	-26.9	9.8	-11.7	12.2	3.7	3.9	14.6	19.5	6.1	22.5	-16.8	-7.8	-3.3
12. Social transfers other than in kind	31.4	11.8	-1.4	5.0	-5.9	7.4	9.1	9.5	13.3	28.5	36.1	13.0	-10.8	2.1
13. Social transfers in kind via market products	42.7	-6.2	-16.6	-2.9	20.6	10.8	8.9	43.7	5.7	13.6	23.4	-4.9	1.0	1.0
14. Interest	200.6	26.7	23.9	-7.8	-7.1	3.7	-17.5	-0.7	4.3	13.7	4.3	31.4	53.4	24.2
15. Subsidies	44.1	-3.1	-21.0	14.0	0.5	8.1	-3.0	12.9	14.2	57.9	-12.2	-22.4	4.4	3.7
16. Other current expenditure 1)	0.0	-0.1	-0.4	0.3	-0.3	0.0	0.5	1.0	-0.5	0.0	0.1	0.1	0.3	0.1
17. Total current expenditure	31.9	-2.6	-2.0	0.6	1.6	5.7	8.8	15.9	12.9	17.7	25.5	0.2	-5.8	2.3
18. Gross saving 1)	-1.3	-0.1	0.9	-0.8	0.9	0.1	0.2	0.5	0.6	0.6	-2.6	-7.2	0.4	-0.1
19. Capital transfers received	:	2434.0	-10.3	52.1	347.8	-6.8	24.3	101.4	45.5	71.1	-14.4	22.2	42.2	5.1
20. Total revenue	26.2	-2.5	0.7	-1.4	5.8	6.2	9.7	18.7	15.9	21.6	13.9	-17.0	-2.8	1.8
21. Gross fixed capital formation	-7.9	-1.0	-3.5	-0.4	38.1	13.5	27.4	15.0	37.9	50.6	6.8	-35.3	17.6	4.4
22. 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	0.0
23. Total expenditure	32.3	-3.0	2.0	0.2	1.1	4.5	10.6	15.0	15.7	23.6	21.2	-4.6	-3.8	2.6
24. Tax burden	23.4	-2.7	-0.9	1.2	6.0	8.5	10.7	15.9	18.5	20.4	14.8	-20.2	-7.0	1.2
25. Net lending (+) or net borrowing (-) 1)	-1.7	0.2	-0.4	-0.3	1.7	0.6	-0.3	1.0	0.1	-0.6	-2.3	-5.6	0.5	-0.1

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	3.0	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.4	1.0	3.3	8.9	8.4	8.5
2. Interest payments (% of GDP)	1.1	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.6	1.0	1.6	1.9
3. Implicit interest rate 2)	8.2	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.3	5.5	5.4	5.2
4. Nominal GDP growth rate	11.1	-2.5	4.2	6.3	7.1	9.4	10.1	14.9	14.9	19.2	12.7	-16.9	-2.6	4.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.0	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.4	1.0	3.3	8.9	8.4	8.5
6. Contribution of nominal GDP growth	-1.5	0.4	-0.9	-1.4	-1.5	-1.9	-1.9	-2.5	-2.4	-2.9	-1.9	3.2	0.8	-1.6
7. Stock-flow adjustment 3)	-0.3	2.9	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.8	-2.7	1.6	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.9	1.4	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.3	2.6	7.9	6.8	6.6
9. Snow-ball effect	-0.4	1.9	0.8	0.1	-0.2	-0.7	-1.0	-1.7	-1.7	-2.2	-1.3	4.2	2.4	0.3
10. Stock-flow adjustment 3)	-0.3	2.9	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.8	-2.7	1.6	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	1.2	6.2	1.0	-0.6	-0.8	-1.2	-1.7	-1.0	-0.4	-1.1	-1.3	13.7	9.2	6.9
12. Level of gross debt (end of year)	16.5	22.7	23.7	23.1	22.3	21.1	19.4	18.4	18.0	16.9	15.6	29.3	38.6	45.4

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

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

3) Line 7 = line 10.

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

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

Table 24A

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

Hungary

(Mrd HUF)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1003	1865	2177	2343	2568	2957	3331	3415	3561	3976	4153	4262	4496	4721
2. Current taxes on income and wealth	493	1075	1288	1531	1730	1789	1860	1984	2218	2585	2802	2546	2521	2501
3. Social contributions	851	1519	1749	1971	2213	2383	2559	2781	2997	3465	3668	3402	3163	3290
4. Of which actual social contributions	847	1510	1739	1961	2202	2369	2539	2760	2975	3444	3645	3378	3142	3268
5. Other current revenue, including sales	335	537	583	678	682	731	963	961	1129	1145	1264	1425	1439	1443
6. Total current revenue	2682	4997	5797	6523	7194	7860	8713	9141	9905	11171	11888	11634	11620	11954
7. Government consumption expenditure	1342	2499	2834	3237	3801	4389	4637	4958	5423	5391	5776	5750	5688	5840
8. Collective consumption	632	1208	1380	1568	1799	1984	2068	2172	2430	2476	2637	2609	2576	2640
9. Social transfers in kind	710	1291	1454	1669	2002	2404	2569	2786	2993	2915	3138	3141	3112	3201
10. Compensation of employees	677	1242	1415	1690	2098	2487	2613	2773	2889	2921	3083	2932	2879	2976
11. Intermediate consumption	459	820	911	1004	1117	1247	1328	1404	1655	1695	1905	1982	2065	2218
12. Social transfers other than in kind	867	1518	1675	1912	2281	2612	2884	3204	3554	3870	4215	4202	4257	4393
13. Social transfers in kind via market produ	139	308	339	388	461	521	614	711	845	727	738	757	666	653
14. Interest	508	800	677	703	688	767	907	908	929	1031	1110	1234	1216	1151
15. Subsidies	125	220	219	262	299	278	330	298	340	355	300	248	223	235
16. Other current expenditure	63	173	221	257	331	341	462	539	641	666	623	658	728	815
17. Total current expenditure	2839	5082	5457	6216	7274	8253	9139	9837	10853	11266	11975	12014	12033	12441
18. Gross saving	-157	-86	340	307	-81	-393	-425	-696	-948	-95	-87	-380	-414	-486
19. Capital transfers received	18	47	55	78	84	82	88	138	214	215	170	316	347	464
20. Total revenue	2700	5044	5852	6601	7278	7942	8801	9279	10119	11386	12057	11950	11966	12419
21. Gross fixed capital formation	11	335	433	566	845	658	734	873	1050	904	769	709	723	665
22. Other capital expenditure	350	255	359	439	694	391	260	306	428	485	329	282	304	425
23. Total expenditure	3199	5672	6249	7220	8813	9302	10132	11016	12332	12655	13072	13005	13060	13531
24. Tax burden	2347	4447	5210	5844	6512	7127	7787	8244	8842	10109	10711	10297	10174	10505
25. Net lending (+) or net borrowing (-)	-499	-628	-397	-619	-1536	-1360	-1331	-1737	-2212	-1269	-1015	-1056	-1094	-1112

Table 24B

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

Hungary

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	17.6	16.2	16.3	15.3	14.9	15.7	16.0	15.5	15.0	15.6	15.6	16.3	16.8	16.8
2. Current taxes on income and wealth	8.7	9.3	9.7	10.0	10.0	9.5	8.9	9.0	9.3	10.2	10.6	9.8	9.4	8.9
3. Social contributions	15.0	13.2	13.1	12.9	12.9	12.7	12.3	12.6	12.6	13.6	13.8	13.0	11.8	11.7
4. Of which actual social contributions	14.9	13.1	13.0	12.8	12.8	12.6	12.2	12.6	12.5	13.6	13.7	12.9	11.7	11.6
5. Other current revenue, including sales	5.9	4.7	4.4	4.4	4.0	3.9	4.6	4.4	4.8	4.5	4.8	5.5	5.4	5.1
6. Total current revenue	47.2	43.3	43.4	42.7	41.8	41.8	41.9	41.6	41.7	44.0	44.8	44.6	43.4	42.5
7. Government consumption expenditure	23.6	21.6	21.2	21.2	22.1	23.3	22.3	22.5	22.8	21.2	21.8	22.0	21.3	20.8
8. Collective consumption	11.1	10.5	10.3	10.3	10.4	10.5	9.9	9.9	10.2	9.7	9.9	10.0	9.6	9.4
9. Social transfers in kind	12.5	11.2	10.9	10.9	11.6	12.8	12.3	12.7	12.6	11.5	11.8	12.0	11.6	11.4
10. Compensation of employees	11.9	10.8	10.6	11.1	12.2	13.2	12.6	12.6	12.2	11.5	11.6	11.2	10.8	10.6
11. Intermediate consumption	8.1	7.1	6.8	6.6	6.5	6.6	6.4	6.4	7.0	6.7	7.2	7.6	7.7	7.9
12. Social transfers other than in kind	15.2	13.2	12.6	12.5	13.2	13.9	13.9	14.6	15.0	15.2	15.9	16.1	15.9	15.6
13. Social transfers in kind via market produ	2.5	2.7	2.5	2.5	2.7	2.8	3.0	3.2	3.6	2.9	2.8	2.9	2.5	2.3
14. Interest	8.9	6.9	5.1	4.6	4.0	4.1	4.4	4.1	3.9	4.1	4.2	4.7	4.5	4.1
15. Subsidies	2.2	1.9	1.6	1.7	1.7	1.5	1.6	1.4	1.4	1.4	1.1	0.9	0.8	0.8
16. Other current expenditure	1.1	1.5	1.7	1.7	1.9	1.8	2.2	2.5	2.7	2.6	2.3	2.5	2.7	2.9
17. Total current expenditure	49.9	44.0	40.9	40.7	42.2	43.9	43.9	44.7	45.7	44.3	45.1	46.0	45.0	44.2
18. Gross saving	-2.8	-0.7	2.5	2.0	-0.5	-2.1	-2.0	-3.2	-4.0	-0.4	-0.3	-1.5	-1.5	-1.7
19. Capital transfers received	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.6	0.9	0.8	0.6	1.2	1.3	1.7
20. Total revenue	47.5	43.7	43.8	43.2	42.3	42.2	42.3	42.2	42.6	44.8	45.4	45.8	44.7	44.2
21. Gross fixed capital formation	0.2	2.9	3.2	3.7	4.9	3.5	3.5	4.0	4.4	3.6	2.9	2.7	2.7	2.4
22. Other capital expenditure	6.1	2.2	2.7	2.9	4.0	2.1	1.3	1.4	1.8	1.9	1.2	1.1	1.1	1.5
23. Total expenditure	56.2	49.1	46.8	47.2	51.2	49.4	48.7	50.1	51.9	49.8	49.2	49.8	48.8	48.1
24. Tax burden	41.3	38.5	39.0	38.2	37.8	37.9	37.4	37.5	37.2	39.8	40.4	39.5	38.0	37.4
25. Net lending (+) or net borrowing (-)	-8.8	-5.4	-3.0	-4.0	-8.9	-7.2	-6.4	-7.9	-9.3	-5.0	-3.8	-4.0	-4.1	-4.0

Table 24C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	17.8	16.6	16.7	7.7	9.6	15.1	12.6	2.5	4.3	11.7	4.5	2.6	5.5	5.0
2. Current taxes on income and wealth	30.3	18.4	19.8	18.9	13.0	3.4	4.0	6.7	11.8	16.5	8.4	-9.1	-1.0	-0.8
3. Social contributions	14.4	6.5	15.1	12.7	12.3	7.7	7.4	8.7	7.8	15.6	5.8	-7.3	-7.0	4.0
4. Of which actual social contributions	14.4	6.3	15.2	12.8	12.3	7.5	7.2	8.7	7.8	15.8	5.8	-7.3	-7.0	4.0
5. Other current revenue, including sales	37.4	3.8	8.6	16.1	0.7	7.1	31.8	-0.2	17.5	1.4	10.4	12.7	1.0	0.3
6. Total current revenue	21.5	12.3	16.0	12.5	10.3	9.3	10.9	4.9	8.4	12.8	6.4	-2.1	-0.1	2.9
7. Government consumption expenditure	15.7	12.8	13.4	14.2	17.4	15.5	5.7	6.9	9.4	-0.6	7.1	-0.4	-1.1	2.7
8. Collective consumption	15.5	14.4	14.3	13.6	14.8	10.3	4.2	5.0	11.9	1.9	6.5	-1.1	-1.3	2.5
9. Social transfers in kind	15.9	11.3	12.6	14.8	19.9	20.1	6.8	8.5	7.4	-2.6	7.7	0.1	-0.9	2.9
10. Compensation of employees	12.2	13.2	13.9	19.4	24.1	18.6	5.0	6.1	4.2	1.1	5.5	-4.9	-1.8	3.4
11. Intermediate consumption	12.6	14.4	11.0	10.2	11.3	11.6	6.5	5.7	17.8	2.4	12.4	4.1	4.1	7.4
12. Social transfers other than in kind	8.6	12.9	10.3	14.2	19.3	14.5	10.4	11.1	11.0	8.9	8.9	-0.3	1.3	3.2
13. Social transfers in kind via market products	28.6	7.9	9.9	14.6	18.6	13.0	18.0	15.7	18.9	-14.0	1.6	2.5	-12.0	-2.0
14. Interest	25.9	5.1	-15.4	3.9	-2.2	11.5	18.2	0.2	2.2	11.0	7.6	11.2	-1.5	-5.4
15. Subsidies	17.4	28.0	-0.5	19.3	14.3	-7.0	18.7	-9.7	14.1	4.4	-15.4	-17.4	-10.0	5.5
16. Other current expenditure 1)	0.2	0.2	0.2	0.0	0.2	-0.1	0.4	0.2	0.2	-0.1	-0.3	0.2	0.2	0.2
17. Total current expenditure	15.5	12.6	7.4	13.9	17.0	13.5	10.7	7.6	10.3	3.8	6.3	0.3	0.2	3.4
18. Gross saving 1)	2.5	-0.1	3.3	-0.5	-2.5	-1.6	0.0	-1.1	-0.8	3.6	0.0	-1.1	-0.1	-0.2
19. Capital transfers received	81.1	13.4	17.2	42.6	6.9	-2.0	7.2	56.8	55.4	0.3	-21.1	86.0	9.9	33.8
20. Total revenue	21.9	12.3	16.0	12.8	10.2	9.1	10.8	5.4	9.1	12.5	5.9	-0.9	0.1	3.8
21. Gross fixed capital formation	835.8	4.3	29.3	30.6	49.2	-22.1	11.5	19.0	20.3	-13.9	-15.0	-7.7	1.9	-8.0
22. Other capital expenditure 1)	-3.0	-2.4	0.5	0.2	1.2	-2.0	-0.8	0.1	0.4	0.1	-0.7	-0.2	0.1	0.4
23. Total expenditure	12.5	6.8	10.2	15.5	22.1	5.5	8.9	8.7	11.9	2.6	3.3	-0.5	0.4	3.6
24. Tax burden	18.5	13.0	16.9	12.2	11.4	9.5	9.3	5.9	7.2	14.3	6.0	-3.9	-0.2	3.3
25. Net lending (+) or net borrowing (-) 1)	4.4	2.6	2.5	-1.1	-4.9	1.7	0.8	-1.5	-1.4	4.3	1.2	-0.2	0.0	0.1

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	8.0	5.4	3.0	4.0	8.9	7.2	6.4	7.9	9.3	5.0	3.8	4.0	4.1	4.0
2. Interest payments (% of GDP)	7.4	6.9	5.1	4.6	4.0	4.1	4.4	4.1	3.9	4.1	4.2	4.7	4.5	4.1
3. Implicit interest rate 2)	13.9	12.8	9.7	9.6	8.6	8.0	8.3	7.4	6.8	6.6	6.6	6.4	6.0	5.4
4. Nominal GDP growth rate	18.1	12.9	15.6	14.6	12.6	9.3	10.6	5.7	8.0	7.0	4.5	-1.7	2.5	5.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	8.0	5.4	3.0	4.0	8.9	7.2	6.4	7.9	9.3	5.0	3.8	4.0	4.1	4.0
6. Contribution of nominal GDP growth	-9.7	-7.0	-8.1	-7.0	-5.8	-4.7	-5.6	-3.2	-4.6	-4.3	-2.8	1.3	-1.9	-3.8
7. Stock-flow adjustment 3)	-0.3	0.7	-0.2	0.0	0.5	0.3	-0.1	-2.1	-0.9	-0.5	6.0	0.1	-1.5	-1.3

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.6	-1.5	-2.1	-0.6	4.9	3.2	2.0	3.8	5.4	0.9	-0.4	-0.7	-0.5	-0.1
9. Snow-ball effect	-2.2	-0.1	-3.1	-2.4	-1.8	-0.6	-1.2	0.9	-0.7	-0.2	1.4	6.0	2.6	0.3
10. Stock-flow adjustment 3)	-0.3	0.7	-0.2	0.0	0.5	0.3	-0.1	-2.1	-0.9	-0.5	6.0	0.1	-1.5	-1.3

(% of GDP)

11. Change in gross debt 5)	-2.0	-0.9	-5.3	-3.0	3.6	2.8	0.7	2.7	3.9	0.2	7.0	5.4	0.7	-1.2
12. Level of gross debt (end of year)	61.2	60.3	55.0	52.0	55.6	58.4	59.1	61.8	65.6	65.9	72.9	78.3	78.9	77.8

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 25A

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

Poland

(Mrd PLN)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	47.9	90.5	94.0	97.4	106.6	111.0	119.0	133.7	150.5	166.3	180.6	172.4	181.3	191.2
2. Current taxes on income and wealth	39.5	51.4	53.3	49.1	54.6	54.5	59.9	68.7	79.9	100.6	109.7	100.0	105.5	112.0
3. Social contributions	38.2	91.4	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.3	157.8	166.5
4. Of which actual social contributions	38.2	91.4	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.3	157.8	166.5
5. Other current revenue, including sales	20.2	35.9	40.0	49.5	51.8	50.7	50.7	57.9	61.3	60.9	63.2	68.9	72.3	73.1
6. Total current revenue	145.8	269.2	283.6	300.5	317.7	324.1	343.6	381.4	420.8	468.4	498.1	493.6	516.9	542.8
7. Government consumption expenditure	63.0	116.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	211.6	236.1	247.3	260.9	267.4
8. Collective consumption	24.8	48.9	54.0	58.0	61.9	65.6	71.4	78.4	85.6	93.6	102.7	104.3	106.4	108.7
9. Social transfers in kind	38.2	67.1	75.8	81.5	82.7	87.2	91.3	99.3	108.1	118.0	133.4	142.9	154.5	158.8
10. Compensation of employees	35.9	67.4	75.1	83.3	87.0	90.0	93.0	98.8	104.1	113.2	127.3	137.1	140.2	143.9
11. Intermediate consumption	21.6	40.4	44.3	47.2	49.1	50.9	53.5	57.3	63.6	70.6	78.8	74.8	84.6	85.6
12. Social transfers other than in kind	57.2	112.1	119.2	132.0	137.3	142.8	148.3	153.9	161.3	166.9	179.1	198.0	208.3	213.9
13. Social transfers in kind via market produ	6.1	11.3	14.4	14.8	15.4	16.8	19.3	18.6	22.6	23.7	26.5	29.9	31.0	33.0
14. Interest	19.4	19.7	22.5	24.3	23.4	25.1	25.5	27.5	28.1	27.2	28.3	35.1	40.2	44.8
15. Subsidies	3.2	3.4	3.4	3.3	2.9	2.8	5.7	5.6	6.1	7.2	8.0	7.3	8.4	8.7
16. Other current expenditure	4.0	4.0	5.1	4.9	10.3	10.7	12.6	21.9	28.0	30.6	33.0	30.9	33.7	35.1
17. Total current expenditure	147.4	258.3	284.0	309.9	325.3	339.0	357.9	383.7	413.9	439.4	481.0	513.0	546.2	565.0
18. Gross saving	-1.6	10.9	-0.4	-9.4	-7.7	-14.9	-14.3	-2.3	6.9	29.1	17.1	-19.5	-29.3	-22.2
19. Capital transfers received	0.2	-0.3	-0.4	-0.1	-0.1	0.4	0.7	5.7	5.7	5.9	6.0	7.9	28.1	41.7
20. Total revenue	146.0	269.0	283.3	300.4	317.5	324.5	344.3	387.1	426.5	474.3	504.0	501.5	544.9	584.5
21. Gross fixed capital formation	11.1	23.2	17.8	26.5	27.8	28.1	31.0	33.5	41.4	49.0	58.5	71.6	88.8	110.1
22. Other capital expenditure	2.5	2.8	4.0	5.1	4.7	9.6	5.1	10.0	9.7	8.0	11.5	12.6	13.0	13.5
23. Total expenditure	160.9	284.4	305.8	341.5	357.9	376.7	394.1	427.2	465.0	496.4	550.9	597.2	647.9	688.6
24. Tax burden	125.6	233.5	243.8	250.1	264.9	272.5	293.8	325.0	361.3	409.7	437.2	427.3	449.8	475.1
25. Net lending (+) or net borrowing (-)	-14.9	-15.4	-22.5	-41.1	-40.3	-52.2	-49.8	-40.1	-38.5	-22.1	-46.9	-95.7	-103.0	-104.1

Table 25B

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

Poland

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	14.2	13.6	12.6	12.5	13.2	13.2	12.9	13.6	14.2	14.1	14.2	12.8	12.9	12.8
2. Current taxes on income and wealth	11.7	7.7	7.2	6.3	6.7	6.5	6.5	7.0	7.5	8.6	8.6	7.4	7.5	7.5
3. Social contributions	11.3	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.4	11.3	11.2	11.2
4. Of which actual social contributions	11.3	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.4	11.3	11.2	11.2
5. Other current revenue, including sales	6.0	5.4	5.4	6.4	6.4	6.0	5.5	5.9	5.8	5.2	5.0	5.1	5.1	4.9
6. Total current revenue	43.2	40.4	38.1	38.5	39.3	38.4	37.2	38.8	39.7	39.8	39.1	36.8	36.7	36.5
7. Government consumption expenditure	18.7	17.4	17.4	17.9	17.9	18.1	17.6	18.1	18.3	18.0	18.5	18.4	18.5	18.0
8. Collective consumption	7.3	7.3	7.3	7.4	7.7	7.8	7.7	8.0	8.1	8.0	8.1	7.8	7.6	7.3
9. Social transfers in kind	11.3	10.1	10.2	10.5	10.2	10.3	9.9	10.1	10.2	10.0	10.5	10.6	11.0	10.7
10. Compensation of employees	10.7	10.1	10.1	10.7	10.8	10.7	10.1	10.0	9.8	9.6	10.0	10.2	10.0	9.7
11. Intermediate consumption	6.4	6.1	6.0	6.1	6.1	6.0	5.8	5.8	6.0	6.0	6.2	5.6	6.0	5.7
12. Social transfers other than in kind	17.0	16.8	16.0	16.9	17.0	16.9	16.0	15.7	15.2	14.2	14.1	14.7	14.8	14.4
13. Social transfers in kind via market produ	1.8	1.7	1.9	1.9	1.9	2.0	2.1	1.9	2.1	2.0	2.1	2.2	2.2	2.2
14. Interest	5.7	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.6	2.9	3.0
15. Subsidies	0.9	0.5	0.5	0.4	0.4	0.3	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.6
16. Other current expenditure	1.2	0.6	0.7	0.6	1.3	1.3	1.4	2.2	2.6	2.6	2.6	2.3	2.4	2.4
17. Total current expenditure	43.7	38.8	38.2	39.8	40.2	40.2	38.7	39.0	39.0	37.3	37.8	38.2	38.8	37.9
18. Gross saving	-0.5	1.6	-0.1	-1.2	-1.0	-1.8	-1.5	-0.2	0.7	2.5	1.3	-1.4	-2.1	-1.5
19. Capital transfers received	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.6	0.5	0.5	0.5	0.6	2.0	2.8
20. Total revenue	43.3	40.4	38.1	38.5	39.3	38.5	37.2	39.4	40.2	40.3	39.6	37.4	38.7	39.3
21. Gross fixed capital formation	3.3	3.5	2.4	3.4	3.4	3.3	3.4	3.4	3.9	4.2	4.6	5.3	6.3	7.4
22. Other capital expenditure	0.7	0.4	0.5	0.7	0.6	1.1	0.6	1.0	0.9	0.7	0.9	0.9	0.9	0.9
23. Total expenditure	47.7	42.7	41.1	43.8	44.3	44.7	42.6	43.4	43.9	42.2	43.3	44.5	46.0	46.2
24. Tax burden	37.3	35.1	32.8	32.1	32.8	32.3	31.8	33.1	34.1	34.8	34.3	31.8	31.9	31.9
25. Net lending (+) or net borrowing (-)	-4.4	-2.3	-3.0	-5.3	-5.0	-6.2	-5.4	-4.1	-3.6	-1.9	-3.7	-7.1	-7.3	-7.0

Table 25C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	27.3	15.2	3.8	3.7	9.5	4.1	7.1	12.4	12.6	10.5	8.6	-4.5	5.2	5.5
2. Current taxes on income and wealth	21.0	-21.1	3.8	-7.8	11.0	-0.1	9.8	14.7	16.4	25.9	9.1	-8.9	5.5	6.2
3. Social contributions	28.5	30.6	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	5.4	3.6	5.5
4. Of which actual social contributions	28.5	30.6	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	5.4	3.6	5.5
5. Other current revenue, including sales	9.1	31.5	11.4	23.8	4.7	-2.2	0.1	14.2	5.8	-0.6	3.8	9.0	5.0	1.1
6. Total current revenue	23.4	11.7	5.3	5.9	5.7	2.0	6.0	11.0	10.3	11.3	6.3	-0.9	4.7	5.0
7. Government consumption expenditure	22.5	11.6	11.9	7.4	3.7	5.7	6.4	9.3	9.0	9.2	11.6	4.7	5.5	2.5
8. Collective consumption	26.4	12.2	10.5	7.3	6.8	5.9	8.8	9.9	9.1	9.4	9.7	1.6	2.0	2.1
9. Social transfers in kind	20.0	11.1	12.9	7.5	1.5	5.4	4.6	8.8	8.9	9.2	13.1	7.1	8.1	2.8
10. Compensation of employees	23.3	12.4	11.4	10.9	4.4	3.5	3.3	6.2	5.3	8.7	12.5	7.7	2.2	2.7
11. Intermediate consumption	31.2	5.6	9.7	6.6	3.9	3.6	5.3	7.1	10.8	11.1	11.6	-5.0	13.0	1.2
12. Social transfers other than in kind	26.0	14.3	6.3	10.8	4.0	4.0	3.9	3.8	4.8	3.4	7.3	10.5	5.2	2.7
13. Social transfers in kind via market produc	3.7	61.8	26.8	3.2	3.4	9.5	14.9	-3.7	21.3	5.2	11.5	13.0	3.5	6.7
14. Interest	-0.4	-18.5	14.4	8.1	-4.0	7.3	1.7	7.9	2.3	-3.4	4.2	23.8	14.6	11.4
15. Subsidies	27.3	-12.2	1.4	-4.3	-10.9	-3.9	101.7	-2.2	10.5	17.7	10.2	-8.9	15.1	4.2
16. Other current expenditure 1)	0.1	-0.4	0.1	-0.1	0.7	0.0	0.1	0.9	0.4	0.0	0.0	-0.3	0.1	0.0
17. Total current expenditure	22.0	8.8	9.9	9.1	5.0	4.2	5.6	7.2	7.9	6.2	9.5	6.7	6.5	3.4
18. Gross saving 1)	0.5	1.0	-1.7	-1.2	0.3	-0.8	0.2	1.3	0.9	1.8	-1.1	-2.8	-0.6	0.6
19. Capital transfers received	6607.1	12.1	43.6	-71.6	8.8	-418.0	92.1	745.1	-0.3	2.8	1.4	33.0	254.1	48.8
20. Total revenue	33.5	11.7	5.3	6.0	5.7	2.2	6.1	12.4	10.2	11.2	6.3	-0.5	8.7	7.3
21. Gross fixed capital formation	37.1	0.5	-23.6	49.0	5.3	0.8	10.5	8.0	23.7	18.3	19.3	22.4	24.0	24.0
22. Other capital expenditure 1)	4.1	-0.6	0.1	0.1	-0.1	0.6	-0.6	0.5	-0.1	-0.2	0.2	0.0	0.0	0.0
23. Total expenditure	33.9	6.7	7.5	11.7	4.8	5.3	4.6	8.4	8.9	6.8	11.0	8.4	8.5	6.3
24. Tax burden	25.7	9.2	4.4	2.6	5.9	2.9	7.8	10.6	11.1	13.4	6.7	-2.3	5.2	5.6
25. Net lending (+) or net borrowing (-) 1)	-0.5	2.0	-0.7	-2.2	0.3	-1.2	0.8	1.3	0.4	1.8	-1.8	-3.4	-0.2	0.3

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	4.3	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.1	7.3	7.0
2. Interest payments (% of GDP)	4.0	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.6	2.9	3.0
3. Implicit interest rate 2)	10.9	8.4	8.5	8.9	8.0	7.4	6.4	6.5	6.1	5.4	5.4	5.8	5.9	5.9
4. Nominal GDP growth rate	16.6	10.8	11.8	4.7	3.7	4.3	9.7	6.4	7.8	11.0	8.2	5.5	4.9	5.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.3	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.1	7.3	7.0
6. Contribution of nominal GDP growth	-6.1	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.7	-3.4	-2.5	-2.4	-2.9
7. Stock-flow adjustment 3)	-2.2	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-0.9	-2.0	1.3

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.3	-0.6	0.0	2.1	2.1	3.2	2.6	1.3	1.0	-0.4	1.5	4.5	4.5	4.0
9. Snow-ball effect	-2.1	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.8	-2.4	-1.2	0.2	0.5	0.1
10. Stock-flow adjustment 3)	-2.2	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-0.9	-2.0	1.3

(% of GDP)

11. Change in gross debt 5)	-4.0	0.7	-2.8	0.8	4.6	4.9	-1.4	1.4	0.6	-2.8	2.2	3.8	2.9	5.4
12. Level of gross debt (end of year)	38.9	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.7	45.0	47.2	51.0	53.9	59.3

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)****Romania****(Mrd RON)**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.7	6.7	9.8	13.3	17.7	24.2	29.0	37.2	44.2	51.4	60.3	53.9	54.7	59.1
2. Current taxes on income and wealth	0.8	4.3	5.6	7.5	8.8	11.8	15.7	15.4	20.7	27.9	34.6	32.4	35.6	40.5
3. Social contributions	0.6	6.3	9.3	13.2	16.9	19.5	23.9	29.6	35.6	43.6	52.0	51.3	50.7	52.8
4. Of which actual social contributions	0.6	6.1	9.0	12.9	16.3	18.8	22.8	27.9	33.7	40.8	48.6	47.6	47.1	49.0
5. Other current revenue, including sales	0.3	1.9	2.5	4.2	6.8	7.4	10.2	10.1	13.0	16.0	18.0	18.3	19.2	20.6
6. Total current revenue	2.4	19.2	27.3	38.2	50.1	63.0	78.8	92.4	113.5	138.9	164.8	155.9	160.3	173.0
7. Government consumption expenditure	1.0	9.6	14.1	19.1	22.9	38.1	40.3	50.2	57.4	66.6	87.1	86.4	86.2	88.8
8. Collective consumption	0.5	4.3	7.2	8.6	10.2	19.4	19.6	24.1	26.4	31.7	39.8	37.9	83.3	85.8
9. Social transfers in kind	0.5	5.3	7.0	10.6	12.7	18.7	20.7	26.1	31.0	34.9	47.3	48.4	2.9	3.0
10. Compensation of employees	0.5	4.5	6.4	9.8	12.9	16.1	20.1	25.3	31.5	38.6	51.4	52.0	52.2	54.1
11. Intermediate consumption	0.5	5.3	7.6	9.0	10.7	13.3	15.5	20.3	22.0	25.9	33.7	31.0	34.3	31.2
12. Social transfers other than in kind	0.7	5.7	7.8	11.5	14.1	16.7	21.6	25.6	30.4	38.3	53.3	63.5	66.4	68.7
13. Social transfers in kind via market produ	0.1	0.6	0.7	0.7	0.5	2.0	1.9	2.1	2.6	2.4	3.1	2.9	3.0	3.1
14. Interest	0.1	2.8	3.2	4.0	3.7	3.2	3.5	3.2	2.8	3.1	3.8	7.3	9.7	11.5
15. Subsidies	0.3	0.9	1.4	1.5	2.4	2.8	3.7	4.3	6.1	5.7	5.8	5.0	5.2	5.2
16. Other current expenditure	0.1	0.2	0.3	1.1	1.9	2.4	4.1	1.9	3.3	7.3	7.0	6.1	7.3	7.9
17. Total current expenditure	2.3	19.9	27.5	37.6	46.4	56.5	70.4	82.6	98.7	121.4	158.1	167.9	174.4	181.8
18. Gross saving	0.2	-0.7	-0.3	0.6	3.7	6.5	8.4	9.7	14.9	17.5	6.8	-12.0	-14.1	-8.8
19. Capital transfers received	0.0	0.0	0.1	0.1	0.1	0.1	1.0	0.9	0.6	0.5	0.6	1.7	4.7	1.7
20. Total revenue	2.4	19.2	27.4	38.3	50.2	63.1	79.9	93.3	114.1	139.4	165.4	157.6	165.0	174.6
21. Gross fixed capital formation	0.3	0.9	2.8	3.2	5.1	6.9	7.5	11.2	17.7	23.6	28.5	26.6	28.1	30.0
22. Other capital expenditure	0.0	0.8	0.8	1.6	1.8	2.6	5.0	2.9	5.3	4.9	6.9	3.9	4.1	4.4
23. Total expenditure	2.6	21.6	31.2	42.4	53.2	66.0	82.9	96.7	121.6	149.9	193.4	198.4	206.6	216.1
24. Tax burden	2.1	17.1	24.5	33.7	42.7	54.8	67.5	80.5	98.3	121.2	144.8	135.2	138.2	149.4
25. Net lending (+) or net borrowing (-)	-0.2	-2.4	-3.8	-4.1	-3.0	-3.0	-3.0	-3.3	-7.5	-10.4	-27.9	-40.8	-41.6	-41.5

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	9.8	12.2	12.2	11.3	11.6	12.3	11.7	12.9	12.8	12.3	11.7	11.0	10.6	10.6
2. Current taxes on income and wealth	11.2	7.8	7.0	6.4	5.8	6.0	6.4	5.3	6.0	6.7	6.7	6.6	6.9	7.3
3. Social contributions	8.3	11.4	11.4	11.2	11.1	9.9	9.7	10.3	10.3	10.5	10.1	10.4	9.8	9.5
4. Of which actual social contributions	8.1	11.0	11.1	10.9	10.7	9.5	9.2	9.7	9.8	9.8	9.4	9.7	9.1	8.8
5. Other current revenue, including sales	4.4	3.4	3.1	3.5	4.4	3.8	4.1	3.5	3.8	3.8	3.5	3.7	3.7	3.7
6. Total current revenue	33.8	34.8	33.7	32.4	32.9	31.9	31.9	32.0	32.9	33.4	32.0	31.7	31.0	31.0
7. Government consumption expenditure	13.9	17.4	17.5	16.2	15.1	19.3	16.3	17.4	16.7	16.0	16.9	17.6	16.7	15.9
8. Collective consumption	6.9	7.8	8.9	7.3	6.7	9.8	7.9	8.3	7.7	7.6	7.7	7.7	16.1	15.4
9. Social transfers in kind	7.0	9.6	8.6	9.0	8.3	9.4	8.4	9.0	9.0	8.4	9.2	9.9	0.6	0.5
10. Compensation of employees	7.0	8.1	7.9	8.3	8.5	8.2	8.1	8.7	9.1	9.3	10.0	10.6	10.1	9.7
11. Intermediate consumption	6.4	9.6	9.4	7.6	7.1	6.7	6.2	7.0	6.4	6.2	6.5	6.3	6.6	5.6
12. Social transfers other than in kind	9.4	10.4	9.7	9.7	9.3	8.4	8.7	8.9	8.8	9.2	10.4	12.9	12.8	12.3
13. Social transfers in kind via market produ	1.4	1.0	0.9	0.6	0.3	1.0	0.8	0.7	0.8	0.6	0.6	0.6	0.6	0.6
14. Interest	1.7	5.0	3.9	3.4	2.5	1.6	1.4	1.1	0.8	0.7	0.7	1.5	1.9	2.1
15. Subsidies	3.6	1.6	1.8	1.3	1.6	1.4	1.5	1.5	1.8	1.4	1.1	1.0	1.0	0.9
16. Other current expenditure	1.7	0.4	0.4	1.0	1.2	1.2	1.7	0.7	1.0	1.8	1.4	1.2	1.4	1.4
17. Total current expenditure	31.3	36.1	34.0	31.9	30.5	28.6	28.5	28.6	28.6	29.2	30.7	34.2	33.7	32.6
18. Gross saving	2.5	-1.3	-0.3	0.5	2.4	3.3	3.4	3.4	4.3	4.2	1.3	-2.4	-2.7	-1.6
19. Capital transfers received	0.0	0.0	0.1	0.1	0.1	0.0	0.4	0.3	0.2	0.1	0.1	0.3	0.9	0.3
20. Total revenue	33.8	34.8	33.8	32.5	33.0	32.0	32.3	32.3	33.1	33.5	32.1	32.1	31.9	31.3
21. Gross fixed capital formation	4.4	1.6	3.4	2.7	3.4	3.5	3.0	3.9	5.1	5.7	5.5	5.4	5.4	5.4
22. Other capital expenditure	0.2	1.5	1.0	1.3	1.2	1.3	2.0	1.0	1.5	1.2	1.3	0.8	0.8	0.8
23. Total expenditure	35.9	39.2	38.5	36.0	35.0	33.5	33.5	33.5	35.3	36.0	37.6	40.4	39.9	38.8
24. Tax burden	29.2	31.0	30.2	28.6	28.1	27.7	27.3	27.9	28.5	29.1	28.1	27.5	26.7	26.8
25. Net lending (+) or net borrowing (-)	-2.1	-4.4	-4.7	-3.5	-2.0	-1.5	-1.2	-1.2	-2.2	-2.5	-5.4	-8.3	-8.0	-7.4

Table 26C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	41.1	59.8	46.3	35.4	32.5	37.1	19.9	28.3	18.5	16.3	17.4	-10.6	1.5	8.0
2. Current taxes on income and wealth	38.3	38.5	31.4	32.6	17.0	34.7	33.0	-2.1	34.8	34.6	24.0	-6.2	9.6	13.8
3. Social contributions	42.0	78.1	47.6	43.1	27.6	15.6	22.3	24.1	20.1	22.6	19.1	-1.4	-1.0	4.0
4. Of which actual social contributions	41.6	77.8	47.7	43.9	26.4	14.9	21.6	22.4	20.6	21.4	19.0	-2.1	-1.0	4.0
5. Other current revenue, including sales	25.8	66.3	34.6	63.7	62.5	10.2	37.3	-1.1	29.0	22.5	12.4	1.6	5.3	7.2
6. Total current revenue	38.4	60.3	42.2	40.1	31.0	25.8	25.2	17.2	22.9	22.3	18.7	-5.4	2.8	7.9
7. Government consumption expenditure	43.7	104.3	47.3	35.2	19.7	66.3	5.8	24.5	14.4	16.0	30.9	-0.9	-0.1	3.0
8. Collective consumption	30.2	102.3	66.1	19.1	19.5	90.0	0.7	23.3	9.6	20.0	25.5	-4.7	119.6	3.0
9. Social transfers in kind	57.2	105.9	31.9	51.9	19.9	47.3	11.1	25.7	18.9	12.5	35.7	2.3	-93.9	3.4
10. Compensation of employees	44.6	106.9	42.4	53.4	32.2	24.7	24.7	25.5	24.5	22.8	33.2	1.1	0.5	3.5
11. Intermediate consumption	44.6	115.1	44.5	17.6	19.4	24.0	16.1	31.1	8.4	17.7	30.3	-8.0	10.5	-8.9
12. Social transfers other than in kind	47.2	46.6	36.9	46.4	23.2	18.1	29.7	18.7	18.4	26.3	39.1	19.1	4.5	3.5
13. Social transfers in kind via market products	55.8	20.6	27.7	1.4	-29.3	293.4	-6.1	12.1	22.3	-8.8	29.0	-5.0	4.0	3.5
14. Interest	69.0	89.0	14.6	26.6	-7.4	-15.6	12.0	-10.5	-10.8	10.2	22.5	91.9	32.2	18.5
15. Subsidies	55.2	81.6	66.3	3.1	63.6	13.0	34.8	15.0	42.8	-6.0	0.3	-13.4	4.5	0.5
16. Other current expenditure 1)	-0.9	-2.8	0.1	0.5	0.3	0.0	0.4	-1.0	0.3	0.8	-0.4	-0.1	0.2	0.0
17. Total current expenditure	44.7	64.3	38.4	36.6	23.2	21.8	24.7	17.3	19.4	23.0	30.2	6.2	3.9	4.3
18. Gross saving 1)	-1.5	-0.9	1.0	0.8	1.9	0.9	0.1	0.0	0.9	-0.1	-2.9	-3.8	-0.3	1.1
19. Capital transfers received	-	20300.0	347.5	25.0	-15.1	-0.3	956.3	-7.8	-36.4	-9.3	12.5	177.0	180.0	-65.0
20. Total revenue	38.4	60.4	42.6	40.0	30.9	25.7	26.6	16.8	22.3	22.2	18.7	-4.8	4.7	5.8
21. Gross fixed capital formation	40.9	34.5	208.8	15.6	58.4	35.8	7.7	49.4	58.3	33.4	20.7	-6.4	5.7	6.6
22. Other capital expenditure 1)	0.4	0.5	-0.5	0.3	-0.2	0.2	0.7	-1.0	0.5	-0.4	0.2	-0.5	0.0	0.0
23. Total expenditure	45.9	64.3	44.0	36.3	25.4	24.1	25.5	16.6	25.8	23.2	29.0	2.6	4.2	4.6
24. Tax burden	:	:	43.1	37.9	26.7	28.1	23.3	19.2	22.1	23.3	19.5	-6.6	2.6	8.1
25. Net lending (+) or net borrowing (-) 1)	-1.6	-1.2	-0.3	1.2	1.5	0.5	0.3	0.1	-1.0	-0.3	-2.9	-2.9	0.3	0.6

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	3.2	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.5	5.4	8.3	8.0	7.4
2. Interest payments (% of GDP)	3.9	5.0	3.9	3.4	2.5	1.6	1.4	1.1	0.8	0.7	0.7	1.5	1.9	2.1
3. Implicit interest rate 2)	38.4	44.8	26.7	22.2	12.3	8.4	8.3	6.8	6.2	7.3	7.3	10.7	8.3	7.3
4. Nominal GDP growth rate	47.8	47.7	46.7	45.6	28.9	29.9	25.3	16.8	19.3	20.7	23.7	-4.5	5.4	7.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.2	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.5	5.4	8.3	8.0	7.4
6. Contribution of nominal GDP growth	-4.9	-5.4	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.4	0.6	-1.2	-2.2
7. Stock-flow adjustment 3)	3.2	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.2	-2.3	1.5	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.7	-0.6	0.7	0.1	-0.5	-0.1	-0.2	0.1	1.3	1.8	4.7	6.8	6.2	5.4
9. Snow-ball effect	-1.0	-0.3	-3.0	-3.6	-3.3	-4.1	-2.9	-1.6	-1.7	-1.4	-1.7	2.1	0.7	-0.1
10. Stock-flow adjustment 3)	3.2	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.2	-2.3	1.5	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	1.5	5.1	0.8	3.3	-0.9	-3.4	-2.8	-3.0	-3.4	0.2	0.7	10.4	6.8	5.3
12. Level of gross debt (end of year)	16.6	21.7	22.5	25.7	24.9	21.5	18.7	15.8	12.4	12.6	13.3	23.7	30.5	35.8

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 27A

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

Sweden

(Mrd SEK)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	276	382	360	374	398	417	432	452	485	517	575	579	594	612
2. Current taxes on income and wealth	355	462	493	454	424	458	500	543	576	582	550	519	511	535
3. Social contributions	232	255	311	333	342	347	355	368	371	393	378	364	367	376
4. Of which actual social contributions	222	244	298	319	326	329	337	349	352	373	355	339	342	350
5. Other current revenue, including sales	178	167	166	165	170	177	182	199	205	230	247	239	242	249
6. Total current revenue	1042	1266	1331	1326	1334	1399	1469	1562	1637	1722	1750	1701	1715	1771
7. Government consumption expenditure	482	572	585	615	658	692	703	723	762	792	833	858	890	916
8. Collective consumption	148	176	184	178	186	194	196	197	209	213	223	231	242	253
9. Social transfers in kind	333	396	401	437	472	498	506	525	553	579	610	627	648	663
10. Compensation of employees	296	329	345	363	383	405	418	429	444	462	469	472	480	493
11. Intermediate consumption	195	222	218	232	244	251	255	261	279	288	309	321	337	342
12. Social transfers other than in kind	365	378	384	393	411	445	459	466	474	469	476	508	533	541
13. Social transfers in kind via market produ	38	49	58	64	74	78	77	80	85	91	99	108	111	114
14. Interest	97	83	78	66	69	51	42	45	47	54	53	28	26	28
15. Subsidies	66	42	35	34	36	37	36	42	43	44	46	46	47	48
16. Other current expenditure	43	69	69	71	72	80	86	91	100	100	120	122	127	133
17. Total current expenditure	1100	1171	1187	1222	1288	1348	1373	1415	1473	1509	1572	1604	1662	1699
18. Gross saving	-57	95	145	104	46	51	95	147	164	214	178	97	53	72
19. Capital transfers received	4	4	4	4	5	4	5	3	2	2	2	2	2	2
20. Total revenue	1046	1270	1335	1330	1339	1403	1473	1566	1640	1725	1752	1704	1717	1773
21. Gross fixed capital formation	70	65	63	68	75	74	77	81	89	95	104	111	116	121
22. Other capital expenditure	10	5	2	3	5	5	2	7	4	4	-1	5	5	5
23. Total expenditure	1180	1241	1251	1293	1368	1427	1453	1504	1566	1607	1674	1720	1782	1825
24. Tax burden	868	1101	1166	1161	1160	1216	1279	1354	1422	1478	1487	1443	1450	1499
25. Net lending (+) or net borrowing (-)	-134	28	84	38	-29	-23	21	62	74	117	78	-17	-65	-52

Table 27B

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

Sweden

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	15.3	18.0	16.0	16.1	16.4	16.6	16.4	16.5	16.7	16.9	18.2	18.9	18.6	18.4
2. Current taxes on income and wealth	19.6	21.7	21.9	19.5	17.5	18.2	19.0	19.9	19.9	19.0	17.4	17.0	16.1	16.0
3. Social contributions	12.8	12.0	13.8	14.3	14.1	13.8	13.5	13.4	12.8	12.8	12.0	11.9	11.5	11.3
4. Of which actual social contributions	12.3	11.5	13.2	13.7	13.5	13.1	12.8	12.8	12.1	12.2	11.3	11.1	10.7	10.5
5. Other current revenue, including sales	9.9	7.9	7.4	7.1	7.0	7.0	6.9	7.3	7.1	7.5	7.8	7.8	7.6	7.5
6. Total current revenue	57.6	59.6	59.2	57.0	55.1	55.6	56.0	57.1	56.4	56.2	55.5	55.7	53.8	53.1
7. Government consumption expenditure	26.6	26.9	26.0	26.4	27.2	27.5	26.8	26.4	26.3	25.9	26.4	28.1	27.9	27.5
8. Collective consumption	8.2	8.3	8.2	7.6	7.7	7.7	7.5	7.2	7.2	7.0	7.1	7.6	7.6	7.6
9. Social transfers in kind	18.4	18.7	17.8	18.8	19.5	19.8	19.3	19.2	19.1	18.9	19.3	20.5	20.4	19.9
10. Compensation of employees	16.4	15.5	15.3	15.6	15.8	16.1	15.9	15.7	15.3	15.1	14.9	15.4	15.1	14.8
11. Intermediate consumption	10.8	10.5	9.7	10.0	10.1	10.0	9.7	9.6	9.6	9.4	9.8	10.5	10.6	10.3
12. Social transfers other than in kind	20.1	17.8	17.1	16.9	17.0	17.7	17.5	17.0	16.3	15.3	15.1	16.6	16.7	16.2
13. Social transfers in kind via market produ	2.1	2.3	2.6	2.7	3.1	3.1	2.9	2.9	2.9	3.0	3.1	3.5	3.5	3.4
14. Interest	5.4	3.9	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.8	1.7	0.9	0.8	0.8
15. Subsidies	3.6	2.0	1.5	1.4	1.5	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.4
16. Other current expenditure	2.4	3.2	3.0	3.1	3.0	3.2	3.3	3.3	3.5	3.3	3.8	4.0	4.0	4.0
17. Total current expenditure	60.8	55.1	52.7	52.5	53.2	53.6	52.3	51.7	50.8	49.3	49.8	52.5	52.2	51.0
18. Gross saving	-3.2	4.5	6.4	4.5	1.9	2.0	3.6	5.4	5.7	7.0	5.7	3.2	1.7	2.2
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20. Total revenue	57.8	59.8	59.3	57.2	55.3	55.8	56.1	57.2	56.5	56.3	55.5	55.7	53.9	53.2
21. Gross fixed capital formation	3.8	3.1	2.8	2.9	3.1	2.9	2.9	3.0	3.1	3.1	3.3	3.6	3.6	3.6
22. Other capital expenditure	0.6	0.2	0.1	0.1	0.2	0.2	0.1	0.3	0.1	0.1	0.0	0.2	0.2	0.2
23. Total expenditure	65.2	58.4	55.6	55.6	56.5	56.7	55.3	55.0	54.0	52.5	53.1	56.3	55.9	54.8
24. Tax burden	47.9	51.8	51.8	49.9	47.9	48.3	48.7	49.5	49.0	48.3	47.1	47.2	45.5	45.0
25. Net lending (+) or net borrowing (-)	-7.4	1.3	3.7	1.6	-1.2	-0.9	0.8	2.3	2.5	3.8	2.5	-0.5	-2.1	-1.6

Table 27C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.8	13.2	-5.7	3.9	6.4	4.7	3.5	4.8	7.2	6.6	11.2	0.7	2.5	3.0
2. Current taxes on income and wealth	7.5	9.2	6.9	-8.1	-6.5	8.0	9.1	8.7	6.1	1.0	-5.6	-5.5	-1.5	4.5
3. Social contributions	10.4	-6.5	22.0	7.0	2.5	1.6	2.2	3.7	0.9	5.9	-3.8	-3.8	0.8	2.4
4. Of which actual social contributions	10.7	-7.2	22.2	7.3	2.0	1.1	2.3	3.5	0.8	6.1	-4.8	-4.6	0.8	2.4
5. Other current revenue, including sales	-3.2	-2.4	-0.7	-0.8	3.1	3.9	3.2	9.0	3.1	12.4	7.3	-3.4	1.6	2.8
6. Total current revenue	5.9	5.1	5.1	-0.4	0.6	4.9	5.0	6.4	4.8	5.2	1.6	-2.8	0.8	3.3
7. Government consumption expenditure	4.9	5.4	2.4	5.1	7.0	5.1	1.6	2.9	5.5	3.9	5.2	3.0	3.7	2.9
8. Collective consumption	5.1	7.4	4.7	-3.4	4.7	4.3	1.2	0.6	6.1	1.9	4.7	3.3	4.8	4.8
9. Social transfers in kind	4.8	4.5	1.3	9.0	7.9	5.5	1.7	3.7	5.3	4.6	5.4	2.9	3.4	2.2
10. Compensation of employees	5.3	3.0	4.8	5.3	5.3	6.0	3.1	2.5	3.5	4.1	1.6	0.5	1.9	2.7
11. Intermediate consumption	-0.3	4.4	-1.9	6.3	5.3	2.9	1.6	2.5	6.9	3.1	7.2	3.9	4.9	1.6
12. Social transfers other than in kind	-2.2	2.5	1.6	2.5	4.4	8.3	3.2	1.6	1.6	-1.1	1.5	6.7	5.0	1.5
13. Social transfers in kind via market products	8.3	10.6	19.7	8.9	16.3	5.6	-1.0	4.0	6.4	6.3	8.6	9.3	3.0	3.0
14. Interest	0.2	-13.0	-5.0	-16.1	4.8	-26.2	-16.7	6.1	5.0	14.6	-2.0	-47.3	-6.5	6.3
15. Subsidies	-11.2	-2.5	-16.7	-3.4	7.3	3.9	-3.3	16.3	2.3	3.1	4.6	-0.4	1.7	1.6
16. Other current expenditure 1)	-0.2	0.4	-0.2	0.0	-0.1	0.2	0.1	0.1	0.1	-0.2	0.5	0.2	0.0	0.0
17. Total current expenditure	0.1	2.8	1.3	3.0	5.4	4.6	1.9	3.0	4.1	2.4	4.2	2.1	3.6	2.3
18. Gross saving 1)	3.3	1.2	1.9	-2.0	-2.6	0.1	1.6	1.7	0.3	1.3	-1.3	-2.5	-1.5	0.5
19. Capital transfers received	-21.2	-4.7	13.3	6.6	15.6	-10.8	6.0	-29.2	-31.8	-3.4	-0.2	0.6	0.0	1.0
20. Total revenue	5.8	5.1	5.2	-0.4	0.7	4.8	5.0	6.3	4.7	5.2	1.6	-2.8	0.8	3.3
21. Gross fixed capital formation	-8.6	6.4	-4.4	8.2	10.4	-1.1	4.2	5.6	8.9	6.9	9.5	6.6	4.6	4.5
22. Other capital expenditure 1)	-0.5	0.9	-0.2	0.0	0.1	0.0	-0.1	0.2	-0.1	0.0	-0.2	0.2	0.0	0.0
23. Total expenditure	-1.2	4.6	0.8	3.3	5.8	4.3	1.8	3.5	4.1	2.6	4.2	2.7	3.6	2.4
24. Tax burden	7.5	6.1	5.9	-0.4	-0.1	4.8	5.2	5.9	5.0	3.9	0.6	-2.9	0.6	3.4
25. Net lending (+) or net borrowing (-) 1)	4.2	0.3	2.4	-2.1	-2.8	0.3	1.7	1.5	0.3	1.3	-1.4	-3.0	-1.5	0.5

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	7.4	-1.3	-3.7	-1.6	1.2	0.9	-0.8	-2.3	-2.5	-3.8	-2.5	0.5	2.1	1.6
2. Interest payments (% of GDP)	5.4	3.9	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.8	1.7	0.9	0.8	0.8
3. Implicit interest rate 2)	8.0	5.9	5.7	5.5	5.4	4.0	3.2	3.4	3.4	4.1	4.3	2.3	2.0	2.0
4. Nominal GDP growth rate	7.8	5.6	5.9	3.4	4.1	3.9	4.4	4.2	6.1	5.6	3.0	-3.1	4.2	4.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	7.4	-1.3	-3.7	-1.6	1.2	0.9	-0.8	-2.3	-2.5	-3.8	-2.5	0.5	2.1	1.6
6. Contribution of nominal GDP growth	-5.2	-3.6	-3.6	-1.8	-2.1	-2.0	-2.2	-2.1	-2.9	-2.4	-1.2	1.2	-1.7	-1.9
7. Stock-flow adjustment 3)	-2.3	0.7	-3.8	4.2	-0.9	0.7	1.8	4.1	0.4	1.3	1.2	2.3	-0.1	-0.2

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.0	-5.2	-7.2	-4.4	-1.7	-1.1	-2.4	-3.9	-4.2	-5.6	-4.1	-0.4	1.2	0.7
9. Snow-ball effect	0.2	0.2	-0.1	1.1	0.7	0.0	-0.6	-0.4	-1.3	-0.7	0.5	2.1	-0.9	-1.0
10. Stock-flow adjustment 3)	-2.3	0.7	-3.8	4.2	-0.9	0.7	1.8	4.1	0.4	1.3	1.2	2.3	-0.1	-0.2

(% of GDP)

11. Change in gross debt 5)	-0.2	-4.3	-11.2	0.9	-1.8	-0.3	-1.2	-0.3	-5.1	-5.0	-2.5	4.0	0.3	-0.5
12. Level of gross debt (end of year)	72.2	64.8	53.6	54.4	52.6	52.3	51.1	50.8	45.7	40.8	38.3	42.3	42.6	42.1

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 28A

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

United Kingdom

(Mrd GBP)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	7.6	11.7	30.4	46.2	66.4	91.2	129.3	158.1	166.9	175.6	173.4	162.5	179.7	187.9
2. Current taxes on income and wealth	9.4	19.3	36.5	60.9	95.0	109.7	160.5	201.9	223.5	232.8	241.7	219.0	228.9	244.1
3. Social contributions	3.5	8.5	17.5	29.7	41.7	54.0	74.0	104.9	110.7	115.7	121.8	119.8	120.8	127.3
4. Of which actual social contributions	3.1	7.7	15.6	26.7	37.7	48.5	66.2	97.5	103.4	107.7	113.9	110.9	112.4	118.4
5. Other current revenue, including sales	:	:	:	:	19.4	21.8	27.4	40.3	42.2	49.6	52.9	54.0	57.5	59.5
6. Total current revenue	:	:	:	:	222.4	276.7	391.3	505.1	543.3	573.6	589.8	555.4	586.8	618.7
7. Government consumption expenditure	10.6	23.6	49.7	74.2	111.1	141.8	180.4	267.7	284.7	294.6	313.7	326.1	347.3	352.4
8. Collective consumption	5.3	10.8	24.0	35.6	49.3	59.5	71.6	107.5	111.9	112.5	119.2	120.5	128.2	130.1
9. Social transfers in kind	5.2	12.8	25.7	38.6	61.8	82.3	108.8	160.2	172.8	182.0	194.4	205.6	219.1	222.3
10. Compensation of employees	6.6	15.2	29.9	43.6	64.7	77.7	94.8	141.6	149.3	153.6	159.3	167.0	173.1	178.3
11. Intermediate consumption	:	8.6	21.7	34.4	46.6	66.7	92.0	143.3	153.7	164.1	178.3	186.9	203.0	202.9
12. Social transfers other than in kind	5.0	10.8	27.5	50.2	67.0	110.3	123.0	161.4	167.1	178.4	190.0	210.4	220.1	226.0
13. Social transfers in kind via market products	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	2.2	4.3	11.4	18.4	20.9	26.2	26.7	26.5	26.9	30.8	33.1	27.8	39.7	47.3
15. Subsidies	1.0	3.4	5.0	6.1	3.9	4.5	4.3	7.6	9.1	9.2	9.0	9.8	10.3	9.8
16. Other current expenditure	:	:	:	:	6.9	13.3	24.0	38.9	39.8	41.2	42.8	48.0	46.9	47.0
17. Total current expenditure	:	:	:	:	210.0	298.6	364.7	519.3	545.8	577.3	612.6	649.8	694.2	712.3
18. Gross saving	4.1	1.6	0.7	0.4	12.4	-21.9	26.6	-14.2	-2.5	-3.7	-22.8	-94.4	-107.4	-93.6
19. Capital transfers received	0.4	0.3	0.6	1.1	1.7	1.8	2.7	5.0	4.9	5.4	24.8	6.3	1.1	0.0
20. Total revenue	24.6	46.9	97.9	156.0	224.1	278.5	394.0	510.1	548.2	579.0	614.6	561.7	587.9	618.7
21. Gross fixed capital formation	2.6	5.0	6.0	8.1	13.2	14.6	11.6	8.9	24.1	27.2	32.9	37.5	38.1	29.7
22. Other capital expenditure	1.1	1.6	2.7	3.5	11.2	8.7	-17.2	24.9	14.1	13.2	40.5	34.6	29.2	26.9
23. Total expenditure	23.8	52.4	111.1	176.1	234.4	321.9	359.1	553.2	584.0	617.7	686.0	721.9	761.5	768.9
24. Tax burden	21.2	39.3	88.3	138.2	208.3	260.9	364.1	464.7	501.8	524.5	557.2	499.8	526.7	556.2
25. Net lending (+) or net borrowing (-)	0.9	-4.8	-7.5	-10.1	-10.3	-43.4	34.9	-43.0	-35.7	-38.7	-71.4	-160.3	-173.6	-150.3

1) Changes in GDP ratios.

Table 28B

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

United Kingdom

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.2	11.0	13.0	12.8	11.6	12.4	13.2	12.6	12.6	12.5	12.0	11.6	12.4	12.5
2. Current taxes on income and wealth	16.3	18.0	15.6	16.8	16.7	15.0	16.4	16.1	16.9	16.6	16.7	15.7	15.8	16.3
3. Social contributions	6.0	7.9	7.5	8.2	7.3	7.4	7.6	8.4	8.3	8.3	8.4	8.6	8.3	8.5
4. Of which actual social contributions	5.4	7.2	6.7	7.4	6.6	6.6	6.8	7.8	7.8	7.7	7.9	7.9	7.8	7.9
5. Other current revenue, including sales	:	:	:	:	3.4	3.0	2.8	3.2	3.2	3.5	3.7	3.9	4.0	4.0
6. Total current revenue	:	:	:	:	39.0	37.7	40.1	40.3	41.0	41.0	40.7	39.8	40.5	41.3
7. Government consumption expenditure	18.3	22.1	21.3	20.5	19.5	19.3	18.5	21.3	21.5	21.1	21.7	23.4	24.0	23.5
8. Collective consumption	9.3	10.1	10.3	9.9	8.6	8.1	7.3	8.6	8.4	8.0	8.2	8.6	8.9	8.7
9. Social transfers in kind	9.1	12.0	11.0	10.7	10.8	11.2	11.1	12.8	13.0	13.0	13.4	14.7	15.1	14.8
10. Compensation of employees	11.4	14.2	12.8	12.0	11.3	10.6	9.7	11.3	11.3	11.0	11.0	12.0	12.0	11.9
11. Intermediate consumption	:	8.0	9.3	9.5	8.2	9.1	9.4	11.4	11.6	11.7	12.3	13.4	14.0	13.5
12. Social transfers other than in kind	8.7	10.1	11.8	13.9	11.7	15.0	12.6	12.9	12.6	12.8	13.1	15.1	15.2	15.1
13. Social transfers in kind via market produ	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	3.8	4.1	4.9	5.1	3.7	3.6	2.7	2.1	2.0	2.2	2.3	2.0	2.7	3.2
15. Subsidies	1.7	3.2	2.2	1.7	0.7	0.6	0.4	0.6	0.7	0.7	0.6	0.7	0.7	0.7
16. Other current expenditure	:	:	:	:	1.2	1.8	2.5	3.1	3.0	2.9	3.0	3.4	3.2	3.1
17. Total current expenditure	:	:	:	:	36.8	40.7	37.3	41.4	41.2	41.3	42.3	46.6	48.0	47.5
18. Gross saving	7.1	1.5	0.3	0.1	2.2	-3.0	2.7	-1.1	-0.2	-0.3	-1.6	-6.8	-7.4	-6.2
19. Capital transfers received	0.7	0.3	0.2	0.3	0.3	0.2	0.3	0.4	0.4	0.4	1.7	0.4	0.1	0.0
20. Total revenue	42.7	44.0	42.0	43.1	39.3	38.0	40.3	40.7	41.3	41.4	42.4	40.2	40.6	41.3
21. Gross fixed capital formation	4.5	4.7	2.6	2.2	2.3	2.0	1.2	0.7	1.8	1.9	2.3	2.7	2.6	2.0
22. Other capital expenditure	1.8	1.5	1.2	1.0	2.0	1.2	-1.8	2.0	1.1	0.9	2.8	2.5	2.0	1.8
23. Total expenditure	41.2	49.1	47.6	48.7	41.1	43.9	36.8	44.1	44.0	44.2	47.4	51.7	52.6	51.3
24. Tax burden	36.8	36.8	37.9	38.2	36.5	35.6	37.3	37.1	37.8	37.5	38.5	35.8	36.4	37.1
25. Net lending (+) or net borrowing (-)	1.5	-4.5	-3.2	-2.8	-1.8	-5.9	3.6	-3.4	-2.7	-2.8	-4.9	-11.5	-12.0	-10.0

Table 28C

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	2.4	22.3	28.9	4.8	2.9	5.3	5.7	2.1	5.6	5.2	-1.2	-6.3	10.5	4.6
2. Current taxes on income and wealth	8.1	30.7	23.5	10.6	11.8	10.7	7.6	10.9	10.7	4.1	3.8	-9.4	4.5	6.7
3. Social contributions	8.5	37.9	22.3	7.6	4.2	4.6	6.9	7.5	5.5	4.5	5.3	-1.6	0.8	5.4
4. Of which actual social contributions	7.3	38.0	21.6	8.1	3.2	5.5	6.7	6.8	6.0	4.2	5.7	-2.6	1.3	5.4
5. Other current revenue, including sales	:	:	:	:	-9.6	3.0	3.3	10.1	4.8	17.5	6.7	2.1	6.4	3.5
6. Total current revenue	:	:	:	:	5.5	7.0	6.5	7.3	7.6	5.6	2.8	-5.8	5.6	5.4
7. Government consumption expenditure	13.8	37.9	25.7	5.5	11.3	3.9	7.2	6.6	6.4	3.5	6.5	4.0	6.5	1.5
8. Collective consumption	13.5	36.8	25.3	6.4	10.9	3.5	8.4	4.9	4.1	0.6	5.9	1.0	6.4	1.5
9. Social transfers in kind	14.1	38.9	26.1	4.7	11.6	4.2	6.4	7.7	7.9	5.3	6.8	5.8	6.6	1.5
10. Compensation of employees	17.9	39.8	26.1	5.2	10.0	3.1	6.3	7.3	5.5	2.8	3.7	4.9	3.6	3.0
11. Intermediate consumption	:	33.1	24.8	4.5	13.8	5.2	8.9	7.2	7.2	6.8	8.6	4.8	8.6	0.0
12. Social transfers other than in kind	10.2	31.8	22.6	9.0	9.6	3.8	3.2	4.5	3.5	6.8	6.5	10.7	4.6	2.7
13. Social transfers in kind via market products	:	:	:	:	-	-	-	-	-	-	-	-	-	-
14. Interest	4.6	18.1	25.0	9.0	-0.3	14.9	1.5	13.2	1.6	14.6	7.5	-16.2	43.0	19.2
15. Subsidies	5.9	16.8	19.1	-0.3	-12.0	-6.6	6.8	15.5	19.8	1.7	-2.1	8.3	5.4	-5.0
16. Other current expenditure 1)	:	:	:	:	-0.2	-0.1	0.2	0.2	-0.1	-0.1	0.0	0.5	-0.2	-0.1
17. Total current expenditure	:	:	:	:	8.6	4.6	6.0	7.0	5.1	5.8	6.1	6.1	6.8	2.6
18. Gross saving 1)	-1.8	-1.3	0.2	0.4	-1.1	0.9	0.2	0.1	0.9	-0.1	-1.3	-5.2	-0.7	1.2
19. Capital transfers received	3.0	-19.4	19.6	28.1	11.4	-3.2	19.6	28.7	-1.7	9.8	357.1	-74.8	-82.9	-103.5
20. Total revenue	6.7	27.1	24.9	7.7	5.5	7.0	6.6	7.4	7.5	5.6	6.1	-8.6	4.7	5.2
21. Gross fixed capital formation	6.0	14.7	10.1	5.9	14.4	-0.9	-3.2	-58.3	170.9	13.0	20.7	14.1	1.6	-22.0
22. Other capital expenditure 1)	-0.5	0.0	0.1	-0.3	1.3	0.1	-2.3	1.2	-0.9	-0.1	1.9	-0.3	-0.5	-0.2
23. Total expenditure	9.4	29.7	23.5	6.2	12.5	4.6	-0.6	7.1	5.6	5.8	11.1	5.2	5.5	1.0
24. Tax burden	4.6	28.6	22.5	8.1	8.1	8.5	6.6	6.9	8.0	4.5	6.2	-10.3	5.1	5.6
25. Net lending (+) or net borrowing (-) 1)	-1.1	-0.9	0.3	0.8	-2.6	0.9	2.7	0.0	0.7	-0.1	-2.2	-6.6	-0.5	2.0

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.9	-0.9	-3.6	-0.5	2.1	3.4	3.4	3.4	2.7	2.8	4.9	11.5	12.0	10.0
2. Interest payments (% of GDP)	3.6	2.8	2.7	2.3	2.0	2.0	1.9	2.1	2.0	2.2	2.3	2.0	2.7	3.2
3. Implicit interest rate 2)	7.9	6.4	6.6	6.0	5.5	5.6	5.3	5.4	5.1	5.3	5.3	3.7	4.2	4.1
4. Nominal GDP growth rate	5.8	5.6	5.1	4.6	5.3	6.0	5.5	4.2	5.7	5.5	3.5	-3.6	3.7	3.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.9	-0.9	-3.6	-0.5	2.1	3.4	3.4	3.4	2.7	2.8	4.9	11.5	12.0	10.0
6. Contribution of nominal GDP growth	-2.6	-2.5	-2.1	-1.8	-1.9	-2.1	-2.0	-1.7	-2.3	-2.3	-1.5	2.0	-2.4	-2.7
7. Stock-flow adjustment 3)	-0.2	0.4	3.1	-1.0	-0.4	0.0	0.4	-0.1	0.9	0.6	4.0	2.6	1.4	0.6

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.3	-3.8	-6.3	-2.8	0.1	1.4	1.5	1.3	0.7	0.6	2.6	9.5	9.3	6.9
9. Snow-ball effect	1.0	0.3	0.6	0.5	0.1	-0.1	-0.1	0.5	-0.3	-0.1	0.8	3.9	0.3	0.4
10. Stock-flow adjustment 3)	-0.2	0.4	3.1	-1.0	-0.4	0.0	0.4	-0.1	0.9	0.6	4.0	2.6	1.4	0.6

(% of GDP)

11. Change in gross debt 5)	3.0	-3.0	-2.7	-3.3	-0.3	1.2	1.9	1.7	1.3	1.1	7.4	16.1	11.0	7.8
12. Level of gross debt (end of year)	50.8	43.7	41.0	37.7	37.5	38.7	40.6	42.2	43.5	44.7	52.0	68.1	79.1	86.9

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

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

3) Line 7 = line 10.

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

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

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1091	1174	1234	1258	1313	1338	1414	1483	1583	1670	1632	1516	1570	1619
2. Current taxes on income and wealth	1081	1159	1260	1272	1264	1248	1309	1402	1541	1655	1634	1435	1469	1536
3. Social contributions	1160	1215	1283	1327	1371	1415	1469	1526	1596	1670	1716	1675	1704	1745
4. Of which actual social contributions	1076	1128	1192	1233	1272	1316	1368	1420	1489	1557	1600	1554	1584	1622
5. Other current revenue, including sales	338	349	364	395	396	390	409	434	462	497	518	507	525	539
6. Total current revenue	3670	3896	4141	4252	4345	4391	4601	4845	5182	5492	5499	5134	5269	5439
7. Government consumption expenditure	1612	1705	1820	1910	2028	2098	2196	2300	2415	2519	2601	2640	2733	2778
8. Collective consumption	657	697	741	769	809	833	882	912	948	983	1017	1030	1074	1075
9. Social transfers in kind	955	1008	1078	1141	1219	1265	1314	1388	1467	1536	1584	1610	1659	1703
10. Compensation of employees	870	912	967	1009	1061	1093	1141	1193	1240	1285	1311	1318	1352	1374
11. Intermediate consumption	459	497	540	566	609	623	665	704	743	787	809	813	854	861
12. Social transfers other than in kind	1317	1367	1425	1486	1570	1617	1682	1741	1799	1866	1921	2014	2103	2150
13. Social transfers in kind via market produ	310	327	347	370	393	413	427	445	474	496	523	551	572	589
14. Interest	354	326	334	332	312	302	297	301	308	334	343	310	343	384
15. Subsidies	114	118	119	122	126	127	125	127	134	143	144	155	154	152
16. Other current expenditure	155	170	188	197	213	229	244	264	276	285	298	309	303	308
17. Total current expenditure	3579	3717	3919	4081	4285	4404	4581	4775	4973	5195	5349	5471	5682	5819
18. Gross saving	91	180	222	171	60	-13	19	70	209	297	150	-337	-413	-380
19. Capital transfers received	35	38	39	36	44	71	62	65	56	55	72	54	50	50
20. Total revenue	3705	3934	4180	4289	4388	4462	4663	4910	5238	5547	5571	5187	5319	5489
21. Gross fixed capital formation	187	200	209	227	231	244	254	249	290	318	332	341	355	338
22. Other capital expenditure	93	101	-5	118	122	127	132	157	143	136	176	177	152	149
23. Total expenditure	3859	4017	4124	4426	4638	4775	4967	5182	5406	5650	5857	5989	6188	6306
24. Tax burden	:	:	3752	3823	3903	3970	4149	4363	4668	4940	4947	4560	4685	4839
25. Net lending (+) or net borrowing (-)	-153	-83	56	-136	-249	-313	-304	-271	-168	-104	-286	-802	-869	-817

Table 29B

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

EU-27

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.4	13.7	13.4	13.1	13.2	13.2	13.3	13.4	13.6	13.5	13.1	12.8	12.9	12.9
2. Current taxes on income and wealth	13.2	13.5	13.7	13.3	12.7	12.3	12.3	12.7	13.2	13.4	13.1	12.2	12.1	12.2
3. Social contributions	14.2	14.2	13.9	13.9	13.8	14.0	13.8	13.8	13.7	13.5	13.7	14.2	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	12.7	12.6	12.8	13.2	13.0	12.9
5. Other current revenue, including sales	4.1	4.1	4.0	4.1	4.0	3.9	3.9	3.9	4.0	4.0	4.1	4.3	4.3	4.3
6. Total current revenue	45.0	45.4	45.0	44.4	43.7	43.4	43.4	43.8	44.4	44.4	44.0	43.5	43.4	43.4
7. Government consumption expenditure	19.7	19.9	19.8	19.9	20.4	20.8	20.7	20.8	20.7	20.4	20.8	22.4	22.5	22.2
8. Collective consumption	8.0	8.1	8.1	8.0	8.1	8.2	8.3	8.2	8.1	7.9	8.1	8.7	8.8	8.6
9. Social transfers in kind	11.7	11.7	11.7	11.9	12.3	12.5	12.4	12.5	12.6	12.4	12.7	13.6	13.7	13.6
10. Compensation of employees	10.7	10.6	10.5	10.5	10.7	10.8	10.8	10.8	10.6	10.4	10.5	11.2	11.1	11.0
11. Intermediate consumption	5.6	5.8	5.9	5.9	6.1	6.2	6.3	6.4	6.4	6.4	6.5	6.9	7.0	6.9
12. Social transfers other than in kind	16.1	15.9	15.5	15.5	15.8	16.0	15.9	15.7	15.4	15.1	15.4	17.1	17.3	17.1
13. Social transfers in kind via market produ	3.8	3.8	3.8	3.9	4.0	4.1	4.0	4.0	4.1	4.0	4.2	4.7	4.7	4.7
14. Interest	4.3	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.6	2.8	3.1
15. 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	1.3	1.2
16. Other current expenditure	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.4	2.4	2.3	2.4	2.6	2.5	2.5
17. Total current expenditure	43.9	43.3	42.6	42.6	43.1	43.6	43.2	43.2	42.6	42.0	42.8	46.3	46.8	46.4
18. Gross saving	1.1	2.1	2.4	1.8	0.6	-0.1	0.2	0.6	1.8	2.4	1.2	-2.9	-3.4	-3.0
19. 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	0.4	0.4
20. Total revenue	45.4	45.8	45.4	44.8	44.1	44.1	44.0	44.4	44.8	44.9	44.6	43.9	43.8	43.8
21. Gross fixed capital formation	2.3	2.3	2.3	2.4	2.3	2.4	2.4	2.3	2.5	2.6	2.7	2.9	2.9	2.7
22. Other capital expenditure	1.1	1.2	-0.1	1.2	1.2	1.3	1.2	1.4	1.2	1.1	1.4	1.5	1.3	1.2
23. Total expenditure	47.3	46.8	44.8	46.2	46.6	47.2	46.8	46.8	46.3	45.7	46.9	50.7	51.0	50.3
24. Tax burden	:	:	40.8	39.9	39.3	39.3	39.1	39.4	40.0	40.0	39.6	38.6	38.6	38.6
25. Net lending (+) or net borrowing (-)	-1.9	-1.0	0.6	-1.4	-2.5	-3.1	-2.9	-2.5	-1.4	-0.8	-2.3	-6.8	-7.2	-6.5

Table 29C

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

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	8.8	7.6	5.1	1.9	4.4	1.9	5.7	4.9	6.7	5.5	-2.3	-7.1	3.6	3.1
2. Current taxes on income and wealth	7.9	7.2	8.8	0.9	-0.6	-1.3	4.8	7.2	9.9	7.4	-1.3	-12.1	2.4	4.5
3. Social contributions	-1.0	4.7	5.6	3.4	3.3	3.2	3.8	3.9	4.6	4.6	2.8	-2.4	1.8	2.4
4. Of which actual social contributions	-1.3	4.8	5.7	3.5	3.1	3.5	3.9	3.8	4.8	4.6	2.8	-2.9	1.9	2.4
5. Other current revenue, including sales	:	3.1	4.4	8.7	0.3	-1.7	4.8	6.1	6.6	7.6	4.1	-2.0	3.5	2.6
6. Total current revenue	:	6.2	6.3	2.7	2.2	1.1	4.8	5.3	7.0	6.0	0.1	-6.6	2.6	3.2
7. Government consumption expenditure	3.1	5.8	6.7	5.0	6.2	3.5	4.7	4.8	5.0	4.3	3.3	1.5	3.5	1.6
8. Collective consumption	1.9	6.1	6.4	3.7	5.2	2.9	5.9	3.5	3.9	3.7	3.5	1.2	4.3	0.1
9. Social transfers in kind	3.9	5.6	7.0	5.8	6.8	3.8	3.8	5.6	5.7	4.7	3.1	1.6	3.1	2.7
10. Compensation of employees	1.8	4.9	5.9	4.4	5.2	3.1	4.4	4.5	3.9	3.6	2.0	0.6	2.5	1.7
11. Intermediate consumption	4.0	8.2	8.7	4.8	7.7	2.3	6.7	5.9	5.5	6.0	2.8	0.6	5.1	0.7
12. Social transfers other than in kind	2.0	3.8	4.3	4.3	5.7	3.0	4.0	3.5	3.4	3.7	2.9	4.8	4.4	2.2
13. Social transfers in kind via market produc	3.5	5.3	6.3	6.5	6.2	5.2	3.2	4.4	6.4	4.6	5.5	5.4	3.7	3.0
14. Interest	-3.7	-8.0	2.5	-0.5	-6.0	-3.4	-1.4	1.2	2.3	8.4	2.9	-9.6	10.6	11.7
15. Subsidies	4.6	4.1	0.5	2.4	3.6	0.7	-1.2	1.1	5.9	6.3	1.1	7.6	-0.6	-1.3
16. Other current expenditure 1)	0.2	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.2	-0.1	0.0
17. Total current expenditure	2.3	3.8	5.5	4.1	5.0	2.8	4.0	4.2	4.2	4.5	3.0	2.3	3.8	2.4
18. Gross saving 1)	1.0	1.0	0.3	-0.6	-1.2	-0.7	0.3	0.5	1.2	0.6	-1.2	-4.1	-0.5	0.4
19. Capital transfers received	-24.2	8.3	1.5	-6.1	19.6	61.9	-11.9	4.7	-14.2	-2.4	32.4	-25.4	-7.7	0.9
20. Total revenue	:	6.2	6.2	2.6	2.3	1.7	4.5	5.3	6.7	5.9	0.4	-6.9	2.5	3.2
21. Gross fixed capital formation	5.5	7.0	4.9	8.3	1.8	5.7	4.0	-1.7	16.1	10.0	4.3	2.8	4.0	-4.8
22. Other capital expenditure 1)	:	0.0	-1.2	1.3	0.0	0.0	0.0	0.2	-0.2	-0.1	0.3	0.1	-0.2	-0.1
23. Total expenditure	:	4.1	2.7	7.3	4.8	3.0	4.0	4.3	4.3	4.5	3.7	2.3	3.3	1.9
24. Tax burden	:	:	:	1.9	2.1	1.7	4.5	5.2	7.0	5.8	0.1	-7.9	2.7	3.3
25. Net lending (+) or net borrowing (-) 1)	0.8	0.9	1.6	-2.0	-1.1	-0.6	0.2	0.4	1.0	0.6	-1.4	-4.5	-0.4	0.7

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	1.9	1.0	-0.6	1.4	2.5	3.1	2.9	2.5	1.4	0.8	2.3	6.8	7.2	6.5
2. Interest payments (% of GDP)	4.3	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.6	2.8	3.1
3. Implicit interest rate 2)	:	:	:	:	5.3	5.0	4.8	4.6	4.4	4.7	4.7	4.0	4.0	4.0
4. Nominal GDP growth rate	4.8	5.2	7.2	4.1	3.8	1.7	4.9	4.3	5.6	5.8	1.1	-5.6	2.9	3.3
(% 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	2.5	1.4	0.8	2.3	6.8	7.2	6.5
6. Contribution of nominal GDP growth	:	:	:	:	-2.2	-1.0	-2.9	-2.6	-3.3	-3.4	-0.6	3.6	-2.0	-2.5
7. Stock-flow adjustment 3)	:	:	:	:	-0.9	-0.7	0.4	0.6	0.6	-0.1	1.2	1.6	0.8	0.2
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-2.5	-2.8	-4.2	-2.0	-0.6	0.1	0.1	-0.3	-1.2	-1.9	-0.5	4.2	4.3	3.5
9. Snow-ball effect	:	:	:	:	0.9	2.0	-0.1	0.2	-0.7	-0.7	2.1	6.3	0.8	0.5
10. Stock-flow adjustment 3)	:	:	:	:	-0.9	-0.7	0.4	0.6	0.6	-0.1	1.2	1.6	0.8	0.2
(% of GDP)														
11. Change in gross debt 5)	:	:	:	:	-0.6	1.4	0.4	0.5	-1.3	-2.6	2.8	12.0	6.0	4.2
12. Level of gross debt (end of year)	:	:	:	61.0	60.4	61.8	62.2	62.7	61.4	58.8	61.6	73.6	79.6	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.