



EUROPEAN COMMISSION

DIRECTORATE GENERAL ECFIN
ECONOMIC AND FINANCIAL AFFAIRS

GENERAL GOVERNMENT DATA

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

PART I: TABLES BY COUNTRY

AUTUMN 2011



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Cut-off date: 24 October 2011

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 2010 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2011 - 2013 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2011.

The forecasts were finalised before the European Union Summit of 26 October 2011. Thus, they have not been updated to reflect the decisions taken at this summit which will have a direct impact on the debt, the interest and the deficit projections as of 2012 for Greece.

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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4. Ireland	12. Netherlands	20. Czech Republic	28. United Kingdom
5. Greece	13. Austria	21. Denmark	29. EU-27
6. Spain	14. Portugal	22. Latvia	
7. France	15. Slovenia	23. Lithuania	
8. Italy	16. Slovakia	24. Hungary	

A: General government accounts in national currency.

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

C: General government accounts; annual percentage change.

D: General government gross debt ratios and debt dynamics.

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A: National currency, ESA 95

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

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 2010 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2011 - 2013 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of autumn 2011.

Nota bene

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

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

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

PART I

TABLES BY COUNTRY

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

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	4.7	6.8	10.3	14.4	19.4	24.7	32.5	41.6	42.7	43.2	42.6	45.5	47.5	48.8	50.4
2. Current taxes on income and wealth	3.9	9.0	15.1	22.0	25.6	33.8	43.0	52.6	54.5	56.8	51.6	55.1	57.2	58.0	60.9
3. Social contributions	4.1	7.9	12.3	19.8	26.3	34.0	40.3	49.8	52.6	55.7	57.1	58.5	61.2	63.3	65.2
4. Of which actual social contributions	3.7	7.1	10.8	17.6	23.4	29.8	35.0	43.0	45.5	48.1	49.1	50.2	52.5	54.3	56.0
5. Other current revenue, including sales	1.2	1.9	3.2	4.0	4.6	5.6	6.6	8.7	8.9	10.0	9.7	11.1	12.0	12.5	13.0
6. Total current revenue	13.9	25.6	40.9	60.2	75.9	98.0	122.4	152.7	158.7	165.7	160.9	170.1	177.9	182.6	189.5
7. Government consumption expenditure	6.2	12.2	20.3	28.6	33.1	44.4	53.7	71.5	74.8	80.1	83.7	85.8	88.5	92.1	95.7
8. Collective consumption	2.7	5.0	8.3	11.6	12.8	17.5	21.1	27.2	28.3	29.9	30.6	30.7	31.2	32.0	32.7
9. Social transfers in kind	3.5	7.3	12.0	17.0	20.2	26.9	32.6	44.3	46.5	50.2	53.2	55.1	57.2	60.1	62.9
10. Compensation of employees	3.5	7.0	11.7	15.5	18.2	24.7	29.0	37.9	39.3	41.6	43.3	44.5	45.9	47.6	49.2
11. Intermediate consumption	1.3	2.2	3.5	5.3	4.9	6.5	8.3	11.6	12.0	12.8	13.4	13.7	13.9	14.4	14.8
12. Social transfers other than in kind	4.1	9.0	15.3	22.4	26.5	33.8	38.3	49.3	51.7	55.0	58.9	60.8	63.2	66.2	69.2
13. Social transfers in kind via market produce	1.2	2.5	4.2	6.4	8.8	12.3	15.6	22.1	23.2	25.5	27.4	28.3	29.4	30.9	32.4
14. Interest	1.3	2.4	5.8	13.0	19.5	18.4	16.6	12.5	12.8	13.1	12.3	11.9	11.9	12.6	13.3
15. Subsidies	0.8	1.5	2.5	3.0	2.8	2.5	3.1	5.5	6.5	7.2	7.5	8.9	9.2	9.5	9.9
16. Other current expenditure	0.8	1.1	1.5	2.4	2.6	3.9	4.9	7.5	7.1	7.8	8.7	9.1	9.4	9.9	10.3
17. Total current expenditure	13.0	25.7	44.6	68.0	83.5	102.2	115.8	146.3	152.7	163.0	171.4	177.1	182.9	191.2	199.4
18. Gross saving	1.0	-0.1	-3.7	-7.7	-7.5	-4.2	6.6	6.4	6.1	2.6	-10.6	-7.0	-5.0	-8.6	-9.9
19. Capital transfers received	0.1	0.2	0.3	0.4	0.5	0.9	1.3	2.4	2.4	2.5	2.4	2.7	2.7	2.8	2.9
20. Total revenue	14.1	25.8	41.3	60.6	76.5	98.9	123.7	155.1	161.1	168.2	163.3	172.8	180.6	185.4	192.3
21. Gross fixed capital formation	1.7	2.6	4.1	3.6	2.8	4.0	4.9	5.2	5.3	5.5	5.8	5.8	6.6	7.1	6.0
22. Other capital expenditure	0.5	0.7	1.1	1.6	1.5	2.2	3.1	3.1	4.1	4.0	5.8	4.2	4.3	4.5	4.7
23. Total expenditure	15.2	29.0	49.9	73.2	87.8	108.3	123.8	154.7	162.0	172.5	183.0	187.2	193.8	202.8	210.0
24. Tax burden	12.6	23.4	37.6	55.8	70.9	91.0	113.6	141.1	146.8	152.6	147.0	155.0	161.7	165.8	172.1
25. Net lending (+) or net borrowing (-)	-1.1	-3.2	-8.6	-12.6	-11.3	-9.4	-0.1	0.4	-0.9	-4.3	-19.6	-14.4	-13.2	-17.5	-17.7

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

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

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.0	11.5	11.3	11.5	11.5	11.9	12.9	13.1	12.7	12.5	12.5	12.8	12.8	12.8	12.7
2. Current taxes on income and wealth	10.7	15.1	16.6	17.6	15.2	16.2	17.0	16.5	16.2	16.4	15.2	15.5	15.4	15.2	15.4
3. Social contributions	11.3	13.3	13.6	15.8	15.7	16.3	16.0	15.6	15.7	16.1	16.8	16.5	16.5	16.6	16.4
4. Of which actual social contributions	10.1	11.9	11.9	14.0	13.9	14.3	13.9	13.5	13.6	13.9	14.4	14.2	14.2	14.2	14.1
5. Other current revenue, including sales	3.3	3.2	3.5	3.2	2.7	2.7	2.6	2.7	2.7	2.9	2.8	3.1	3.2	3.3	3.3
6. Total current revenue	38.3	43.1	45.1	48.0	45.2	47.1	48.5	47.9	47.3	47.9	47.3	48.0	48.0	47.8	47.8
7. Government consumption expenditure	17.1	20.6	22.3	22.8	19.7	21.4	21.3	22.4	22.3	23.1	24.6	24.2	23.9	24.1	24.1
8. Collective consumption	7.5	8.3	9.2	9.2	7.6	8.4	8.4	8.5	8.4	8.6	9.0	8.7	8.4	8.4	8.3
9. Social transfers in kind	9.6	12.2	13.2	13.5	12.0	12.9	12.9	13.9	13.9	14.5	15.6	15.5	15.5	15.7	15.9
10. Compensation of employees	9.6	11.8	12.9	12.3	10.9	11.9	11.5	11.9	11.7	12.0	12.7	12.6	12.4	12.5	12.4
11. Intermediate consumption	3.6	3.8	3.9	4.2	2.9	3.1	3.3	3.6	3.6	3.7	3.9	3.9	3.8	3.8	3.7
12. Social transfers other than in kind	11.4	15.1	16.9	17.8	15.8	16.3	15.2	15.5	15.4	15.9	17.3	17.2	17.1	17.3	17.5
13. Social transfers in kind via market produce	3.3	4.3	4.7	5.1	5.3	5.9	6.2	6.9	6.9	7.4	8.0	8.0	7.9	8.1	8.2
14. Interest	3.6	4.0	6.4	10.4	11.6	8.9	6.6	3.9	3.8	3.8	3.6	3.3	3.2	3.3	3.3
15. Subsidies	2.1	2.5	2.7	2.4	1.7	1.2	1.2	1.7	1.9	2.1	2.2	2.5	2.5	2.5	2.5
16. Other current expenditure	2.1	1.9	1.7	1.9	1.6	1.9	2.0	2.4	2.1	2.3	2.6	2.6	2.5	2.6	2.6
17. Total current expenditure	35.7	43.3	49.1	54.2	49.7	49.1	45.9	45.9	45.5	47.1	50.4	50.0	49.4	50.1	50.3
18. Gross saving	2.6	-0.2	-4.1	-6.2	-4.5	-2.0	2.6	2.0	1.8	0.8	-3.1	-2.0	-1.3	-2.3	-2.5
19. Capital transfers received	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.8	0.7	0.7	0.7	0.8	0.7	0.7	0.7
20. Total revenue	38.7	43.4	45.5	48.3	45.5	47.6	49.0	48.7	48.0	48.6	48.0	48.8	48.8	48.6	48.5
21. Gross fixed capital formation	4.8	4.3	4.5	2.9	1.6	1.9	2.0	1.6	1.6	1.6	1.7	1.6	1.8	1.9	1.5
22. Other capital expenditure	1.3	1.2	1.2	1.3	0.9	1.1	1.2	1.0	1.2	1.2	1.7	1.2	1.2	1.2	1.2
23. Total expenditure	41.7	48.8	54.9	58.4	52.2	52.1	49.0	48.5	48.3	49.9	53.7	52.8	52.3	53.1	53.0
24. Tax burden	34.6	39.4	41.4	44.5	42.2	43.7	45.0	44.3	43.7	44.1	43.2	43.7	43.7	43.4	43.4
25. Net lending (+) or net borrowing (-)	-3.1	-5.3	-9.4	-10.1	-6.7	-4.5	0.0	0.1	-0.3	-1.3	-5.8	-4.1	-3.6	-4.6	-4.5

Table 1C

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

Belgium

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

	1972	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	3.1	8.2	1.0	5.7	7.6	1.6	4.0	5.9	2.4	1.3	-1.5	6.9	4.5	2.8	3.3
2. Current taxes on income and wealth	18.5	25.5	4.5	4.7	7.8	7.2	6.6	2.5	3.7	4.3	-9.3	6.8	3.8	1.4	5.0
3. Social contributions	14.2	20.3	8.2	10.1	6.8	2.4	3.4	4.1	5.8	5.7	2.6	2.4	4.6	3.4	3.0
4. Of which actual social contributions	14.5	20.4	7.8	10.6	6.8	1.9	3.2	3.9	5.9	5.6	2.1	2.3	4.6	3.4	3.0
5. Other current revenue, including sales	4.2	28.0	21.6	3.6	15.1	3.9	8.7	4.5	2.4	12.1	-3.0	14.2	8.7	3.9	3.9
6. Total current revenue	10.8	19.0	5.8	6.6	7.8	3.9	4.9	4.1	3.9	4.4	-2.9	5.7	4.6	2.6	3.8
7. Government consumption expenditure	15.2	23.6	8.3	5.7	5.0	4.6	5.0	3.6	4.7	7.0	4.6	2.4	3.2	4.1	3.9
8. Collective consumption	13.0	20.4	8.6	9.2	3.3	3.1	5.7	3.7	4.3	5.5	2.2	0.5	1.7	2.5	2.3
9. Social transfers in kind	16.9	25.9	8.1	3.4	6.0	5.5	4.5	3.5	4.9	7.9	6.0	3.5	4.0	5.0	4.8
10. Compensation of employees	17.9	22.3	9.7	0.8	5.8	4.1	3.6	3.9	3.9	5.9	3.9	2.9	3.0	3.8	3.4
11. Intermediate consumption	8.8	27.4	5.6	21.0	0.6	1.4	5.5	4.8	3.9	6.5	4.9	1.8	1.9	3.1	3.3
12. Social transfers other than in kind	16.4	30.3	9.3	3.9	5.1	3.0	2.8	3.0	4.7	6.5	7.2	3.1	3.9	4.8	4.6
13. Social transfers in kind via market produ	16.8	26.3	6.3	5.4	8.1	8.6	6.8	2.2	5.4	9.8	7.4	3.3	4.0	5.0	4.8
14. Interest	11.3	18.8	24.1	13.1	11.0	0.2	1.8	-1.2	2.5	1.9	-6.1	-3.5	0.3	6.0	5.2
15. Subsidies	23.5	22.3	0.3	-9.5	0.4	4.3	4.5	13.7	18.1	12.0	3.2	18.9	3.2	3.9	3.9
16. Other current expenditure 1)	0.0	0.2	0.0	0.1	-0.1	-0.1	-0.1	0.0	-0.2	0.1	0.3	0.0	0.0	0.0	0.0
17. Total current expenditure	15.5	25.6	9.9	5.8	6.2	3.2	3.5	3.3	4.3	6.8	5.2	3.3	3.3	4.5	4.3
18. Gross saving 1)	-1.5	-2.1	-1.8	0.4	0.7	0.3	0.6	0.3	-0.2	-1.0	-3.9	1.1	0.6	-0.9	-0.2
19. Capital transfers received	-1.7	24.0	-2.1	0.8	14.7	9.7	-12.4	-12.2	-1.5	6.5	-4.6	10.5	2.0	2.1	2.4
20. Total revenue	10.7	19.0	5.8	6.5	7.9	3.9	4.7	3.8	3.9	4.4	-2.9	5.8	4.5	2.6	3.7
21. Gross fixed capital formation	11.6	25.4	15.4	-0.2	-2.4	-2.7	5.9	1.8	1.9	3.7	4.5	1.5	12.7	7.6	-15.9
22. Other capital expenditure 1)	0.0	-0.1	-1.0	-0.2	0.0	-0.1	-0.1	-2.6	0.2	-0.1	0.5	-0.5	0.0	0.0	0.0
23. Total expenditure	14.9	24.8	8.3	5.1	6.0	2.7	3.5	-1.8	4.7	6.5	6.0	2.3	3.5	4.7	3.6
24. Tax burden	11.4	18.4	4.4	6.6	7.3	3.7	5.0	4.1	4.1	3.9	-3.6	5.4	4.3	2.5	3.8
25. Net lending (+) or net borrowing (-) 1)	-1.6	-2.5	-1.1	0.8	0.8	0.6	0.6	2.8	-0.4	-1.0	-4.5	1.7	0.5	-1.0	0.1

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	4.5	0.0	-0.4	0.1	0.1	0.3	2.7	-0.1	0.3	1.3	5.8	4.1	3.6	4.6	4.5
2. Interest payments (% of GDP)	8.9	6.6	6.4	5.7	5.3	4.7	4.2	3.9	3.8	3.8	3.6	3.3	3.2	3.3	3.3
3. Implicit interest rate 2)	7.0	6.1	6.1	5.5	5.2	5.0	4.6	4.5	4.6	4.6	4.0	3.6	3.5	3.5	3.5
4. Nominal GDP growth rate	3.6	5.7	2.9	3.4	2.8	5.5	4.1	5.1	5.3	3.1	-1.7	4.1	4.5	3.1	3.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	4.5	0.0	-0.4	0.1	0.1	0.3	2.7	-0.1	0.3	1.3	5.8	4.1	3.6	4.6	4.5
6. Contribution of nominal GDP growth	-4.6	-6.1	-3.0	-3.5	-2.8	-5.1	-3.7	-4.4	-4.4	-2.6	1.5	-3.8	-4.2	-2.9	-3.6
7. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.5	-1.0	0.6	0.2	6.6	-0.7	0.0	1.6	0.3	0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-4.3	-6.5	-6.8	-5.6	-5.1	-4.4	-1.5	-4.1	-3.5	-2.5	2.2	0.7	0.3	1.3	1.1
9. Snow-ball effect	4.2	0.4	3.4	2.2	2.4	-0.4	0.4	-0.5	-0.6	1.2	5.1	-0.4	-1.0	0.4	-0.3
10. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.5	-1.0	0.6	0.2	6.6	-0.7	0.0	1.6	0.3	0.3
(% of GDP)															
11. Change in gross debt 5)	-1.9	-5.8	-1.3	-3.1	-5.0	-4.3	-2.0	-4.0	-3.9	5.3	6.5	0.3	1.0	2.0	1.1
12. Level of gross debt (end of year)	130.2	107.8	106.5	103.4	98.4	94.0	92.0	88.0	84.1	89.3	95.9	96.2	97.2	99.2	100.3

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 2A

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

Germany

(Mrd EURO-DEM)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	167	184	218	227	232	232	233	242	266	270	272	275	294	302	311
2. Current taxes on income and wealth	171	222	263	231	232	232	242	271	293	303	274	273	294	303	316
3. Social contributions	258	343	381	392	397	397	397	401	401	409	410	419	437	445	451
4. Of which actual social contributions	244	320	358	368	373	373	373	376	376	383	383	391	409	416	422
5. Other current revenue, including sales	65	81	77	82	82	80	87	88	93	97	100	103	105	108	109
6. Total current revenue	661	829	939	932	943	942	960	1002	1052	1078	1057	1070	1129	1158	1187
7. Government consumption expenditure	293	358	390	410	415	414	417	425	434	453	476	489	500	513	528
8. Collective consumption	135	140	151	157	156	158	156	157	158	165	173	176	181	184	187
9. Social transfers in kind	158	218	239	254	259	256	262	268	276	288	303	312	319	329	341
10. Compensation of employees	135	163	170	175	177	177	177	177	178	182	190	195	198	202	205
11. Intermediate consumption	69	73	80	87	88	89	93	96	100	107	115	120	123	127	131
12. Social transfers other than in kind	235	326	369	398	409	411	412	409	401	404	426	429	425	432	435
13. Social transfers in kind via market produce	99	136	153	163	167	163	167	172	178	186	197	203	209	216	224
14. Interest	41	65	66	63	65	63	63	66	68	68	64	62	62	61	61
15. Subsidies	33	38	34	31	29	27	25	26	25	25	27	27	26	27	27
16. Other current expenditure	27	27	35	35	38	38	41	41	42	47	52	54	56	59	61
17. Total current expenditure	640	828	907	951	971	969	979	986	993	1019	1070	1090	1100	1123	1145
18. Gross saving	21	1	31	-19	-29	-27	-19	16	60	59	-14	-20	29	35	43
19. Capital transfers received	5	10	8	8	9	10	10	9	10	10	9	10	10	10	10
20. Total revenue	666	839	947	940	952	951	969	1011	1062	1088	1066	1080	1139	1167	1197
21. Gross fixed capital formation	40	40	39	38	35	33	31	34	36	39	41	41	43	42	42
22. Other capital expenditure	29	146	-23	33	34	32	33	29	28	32	31	55	30	30	30
23. Total expenditure	710	894	923	1022	1041	1034	1043	1049	1057	1090	1142	1186	1173	1195	1217
24. Tax burden	576	744	854	837	848	847	859	900	946	969	940	950	1006	1031	1058
25. Net lending (+) or net borrowing (-)	-44	-56	23	-82	-89	-83	-74	-38	6	-1	-76	-106	-34	-27	-20

Table 2B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Germany****(percentage of GDP at current market prices (excessive deficit procedure))**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	10.9	9.9	10.6	10.6	10.8	10.6	10.5	10.5	10.9	10.9	11.5	11.1	11.5	11.5	11.5
2. Current taxes on income and wealth	11.1	12.0	12.8	10.9	10.8	10.6	10.9	11.7	12.1	12.2	11.5	11.0	11.4	11.5	11.7
3. Social contributions	16.8	18.5	18.6	18.4	18.5	18.1	17.9	17.3	16.5	16.5	17.3	16.9	17.0	17.0	16.7
4. Of which actual social contributions	15.9	17.3	17.5	17.3	17.4	17.0	16.8	16.3	15.5	15.5	16.1	15.8	15.9	15.9	15.6
5. Other current revenue, including sales	4.2	4.4	3.8	3.9	3.8	3.6	3.9	3.8	3.8	3.9	4.2	4.1	4.1	4.1	4.0
6. Total current revenue	43.1	44.9	45.8	43.7	43.9	42.9	43.1	43.3	43.3	43.6	44.5	43.2	44.0	44.1	43.9
7. Government consumption expenditure	19.1	19.4	19.0	19.2	19.3	18.9	18.8	18.4	17.9	18.3	20.0	19.7	19.5	19.6	19.6
8. Collective consumption	8.8	7.6	7.4	7.4	7.3	7.2	7.0	6.8	6.5	6.7	7.3	7.1	7.0	7.0	6.9
9. Social transfers in kind	10.3	11.8	11.7	11.9	12.1	11.7	11.8	11.6	11.4	11.6	12.8	12.6	12.4	12.6	12.6
10. Compensation of employees	8.8	8.8	8.3	8.2	8.2	8.1	7.9	7.7	7.3	7.4	8.0	7.9	7.7	7.7	7.6
11. Intermediate consumption	4.5	4.0	3.9	4.1	4.1	4.1	4.2	4.2	4.1	4.3	4.8	4.8	4.8	4.8	4.8
12. Social transfers other than in kind	15.3	17.7	18.0	18.7	19.0	18.7	18.5	17.7	16.5	16.3	17.9	17.3	16.6	16.5	16.1
13. Social transfers in kind via market produce	6.5	7.4	7.5	7.6	7.8	7.4	7.5	7.4	7.3	7.5	8.3	8.2	8.1	8.2	8.3
14. Interest	2.7	3.5	3.2	3.0	3.0	2.9	2.8	2.8	2.8	2.8	2.7	2.5	2.4	2.3	2.3
15. Subsidies	2.1	2.1	1.7	1.4	1.3	1.2	1.1	1.1	1.0	1.0	1.1	1.1	1.0	1.0	1.0
16. Other current expenditure	1.8	1.5	1.7	1.6	1.8	1.7	1.8	1.8	1.7	1.9	2.2	2.2	2.2	2.2	2.3
17. Total current expenditure	41.7	44.8	44.3	44.6	45.2	44.1	44.0	42.6	40.9	41.2	45.1	44.0	42.9	42.8	42.4
18. Gross saving	1.4	0.1	1.5	-0.9	-1.3	-1.2	-0.8	0.7	2.5	2.4	-0.6	-0.8	1.1	1.3	1.6
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	0.4
20. Total revenue	43.4	45.4	46.2	44.1	44.3	43.3	43.6	43.7	43.7	44.0	44.9	43.6	44.4	44.5	44.3
21. Gross fixed capital formation	2.6	2.2	1.9	1.8	1.6	1.5	1.4	1.5	1.5	1.6	1.7	1.6	1.7	1.6	1.6
22. Other capital expenditure	1.9	7.9	-1.1	1.6	1.6	1.5	1.5	1.3	1.2	1.3	1.3	2.2	1.2	1.1	1.1
23. Total expenditure	46.3	48.4	45.1	47.9	48.5	47.1	46.9	45.3	43.5	44.0	48.1	47.9	45.7	45.5	45.0
24. Tax burden	37.5	40.2	41.7	39.3	39.5	38.6	38.6	38.9	39.0	39.2	39.6	38.4	39.2	39.3	39.2
25. Net lending (+) or net borrowing (-)	-2.9	-3.0	1.1	-3.8	-4.2	-3.8	-3.3	-1.6	0.2	-0.1	-3.2	-4.3	-1.3	-1.0	-0.7

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	: -10.8	1.4	1.8	2.1	0.1	0.7	3.7	9.7	1.6	0.9	1.1	6.8	2.8	2.9	
2. Current taxes on income and wealth	: 15.8	4.8	-2.3	0.2	0.1	4.4	11.7	8.3	3.4	-9.5	-0.2	7.4	3.1	4.3	
3. Social contributions	: 6.0	0.3	1.4	1.4	0.1	-0.1	0.9	0.1	2.0	0.2	2.2	4.3	1.9	1.4	
4. Of which actual social contributions	: 5.0	0.9	1.4	1.4	0.0	-0.1	1.0	-0.2	2.0	0.0	2.1	4.5	1.9	1.4	
5. Other current revenue, including sales	: -3.2	-1.4	0.0	-0.3	-2.1	8.6	1.8	5.2	3.9	3.9	2.2	2.2	2.5	1.6	
6. Total current revenue	: 3.1	1.6	0.4	1.2	-0.1	1.9	4.4	5.0	2.4	-2.0	1.3	5.5	2.5	2.6	
7. Government consumption expenditure	: 3.2	1.2	2.8	1.2	-0.3	0.7	1.8	2.2	4.3	5.1	2.7	2.3	2.7	2.9	
8. Collective consumption	: -8.3	1.1	2.8	-0.2	0.9	-1.4	0.8	0.3	4.6	4.7	2.1	2.4	1.9	1.9	
9. Social transfers in kind	: 12.2	1.3	2.8	2.1	-1.1	2.0	2.3	3.3	4.1	5.4	3.1	2.2	3.2	3.5	
10. Compensation of employees	: 3.7	0.5	1.9	0.9	0.2	-0.2	0.3	0.6	2.3	4.0	2.5	2.0	2.0	1.5	
11. Intermediate consumption	: -3.2	-1.0	3.4	0.8	1.5	4.3	3.7	3.6	7.2	7.4	4.5	2.6	3.1	3.3	
12. Social transfers other than in kind	: 6.3	-0.3	3.9	2.8	0.5	0.4	-0.8	-1.9	0.8	5.3	0.9	-0.9	1.5	0.9	
13. Social transfers in kind via market produ	: 7.1	3.0	3.1	2.5	-2.0	2.4	2.5	3.9	4.2	6.0	3.1	3.0	3.3	3.6	
14. Interest	: 14.4	3.5	-2.7	2.5	-2.7	-0.2	4.5	3.8	0.1	-6.4	-3.5	0.7	-2.5	0.4	
15. Subsidies	: 4.6	-3.3	-4.9	-6.9	-5.3	-5.8	0.7	-3.2	-1.0	10.2	0.1	-2.9	1.3	1.4	
16. Other current expenditure 1)	: 0.0	0.1	0.0	0.1	0.0	0.1	-0.1	0.0	0.2	0.3	0.0	0.0	0.1	0.0	
17. Total current expenditure	: 5.5	0.8	2.5	2.1	-0.2	1.0	0.8	0.6	2.7	5.0	1.8	1.0	2.0	2.0	
18. Gross saving 1)	: -1.0	0.4	-0.9	-0.4	0.1	0.4	1.5	1.8	-0.1	-2.9	-0.2	1.9	0.2	0.2	
19. Capital transfers received	: 34.7	-9.2	3.0	6.1	5.7	0.5	-4.0	7.8	2.9	-7.1	0.4	0.7	2.3	2.9	
20. Total revenue	: 3.4	1.5	0.4	1.2	-0.1	1.9	4.3	5.1	2.4	-2.0	1.3	5.5	2.5	2.6	
21. Gross fixed capital formation	: -11.8	-0.4	-2.8	-6.9	-7.6	-3.5	7.4	6.7	8.0	6.5	-1.5	6.1	-3.0	0.5	
22. Other capital expenditure 1)	: 6.7	-2.4	0.0	0.0	-0.1	0.0	-0.2	-0.1	0.1	0.0	0.9	-1.1	0.0	0.0	
23. Total expenditure	: 5.0	-4.3	2.2	1.8	-0.7	0.9	0.6	0.7	3.1	4.8	3.8	-1.0	1.8	1.9	
24. Tax burden	: 6.7	2.3	0.1	1.3	-0.1	1.4	4.8	5.1	2.4	-3.0	1.1	5.9	2.5	2.7	
25. Net lending (+) or net borrowing (-) 1)	: -0.7	2.7	-0.8	-0.3	0.4	0.4	1.7	1.9	-0.3	-3.2	-1.1	2.9	0.3	0.3	

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	3.0	-1.1	3.1	3.8	4.2	3.8	3.3	1.6	-0.2	0.1	3.2	4.3	1.3	1.0	0.7
2. Interest payments (% of GDP)	3.5	3.2	3.1	3.0	3.0	2.9	2.8	2.8	2.8	2.8	2.7	2.5	2.4	2.3	2.3
3. Implicit interest rate 2)	7.6	5.3	5.3	5.1	5.0	4.6	4.3	4.3	4.3	4.3	3.9	3.5	3.0	2.9	2.9
4. Nominal GDP growth rate	3.7	2.4	2.7	1.4	0.7	2.2	1.3	4.0	5.0	1.9	-4.0	4.3	3.6	2.2	3.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	3.0	-1.1	3.1	3.8	4.2	3.8	3.3	1.6	-0.2	0.1	3.2	4.3	1.3	1.0	0.7
6. Contribution of nominal GDP growth	-1.7	-1.4	-1.6	-0.8	-0.4	-1.4	-0.9	-2.7	-3.2	-1.2	2.8	-3.1	-2.9	-1.8	-2.4
7. Stock-flow adjustment 3)	6.3	1.5	-2.6	-1.4	0.0	-0.6	-0.1	0.4	0.7	2.6	1.8	7.6	0.1	0.2	0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.5	-4.3	0.0	0.9	1.1	0.9	0.5	-1.2	-3.0	-2.7	0.5	1.8	-1.1	-1.3	-1.5
9. Snow-ball effect	1.8	1.8	1.5	2.1	2.6	1.5	2.0	0.2	-0.4	1.6	5.5	-0.6	-0.5	0.6	-0.1
10. Stock-flow adjustment 3)	6.3	1.5	-2.6	-1.4	0.0	-0.6	-0.1	0.4	0.7	2.6	1.8	7.6	0.1	0.2	0.3
(% of GDP)															
11. Change in gross debt 5)	7.6	-1.1	-1.0	1.6	3.7	1.8	2.3	-0.6	-2.8	1.5	7.8	8.8	-1.5	-0.5	-1.4
12. Level of gross debt (end of year)	55.6	60.2	59.1	60.7	64.4	66.2	68.5	67.9	65.2	66.7	74.4	83.2	81.7	81.2	79.9

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	0.363	0.759	0.861	0.972	1.058	1.167	1.460	1.764	2.111	1.947	2.032	1.994	2.234	2.359	2.513
2. Current taxes on income and wealth	0.301	0.477	0.503	0.586	0.702	0.769	0.782	0.946	1.197	1.277	1.045	0.970	1.048	1.133	1.202
3. Social contributions	0.340	0.675	0.746	0.859	0.930	1.011	1.158	1.366	1.699	1.912	1.842	1.903	1.925	1.973	2.104
4. Of which actual social contributions	0.340	0.674	0.744	0.854	0.923	1.002	1.147	1.354	1.683	1.891	1.819	1.879	1.901	1.949	2.078
5. Other current revenue, including sales	0.156	0.275	0.302	0.362	0.456	0.471	0.501	0.650	0.716	0.751	0.830	0.784	0.835	0.840	0.767
6. Total current revenue	1.160	2.186	2.411	2.780	3.146	3.419	3.900	4.725	5.723	5.888	5.749	5.652	6.042	6.305	6.585
7. Government consumption expenditure	0.706	1.217	1.311	1.432	1.596	1.709	1.923	2.169	2.643	3.131	3.046	2.991	3.097	3.226	3.347
8. Collective consumption	0.270	0.562	0.604	0.660	0.756	0.767	0.868	0.973	1.202	1.415	1.346	1.323	1.339	1.355	1.371
9. Social transfers in kind	0.436	0.655	0.707	0.773	0.840	0.943	1.055	1.196	1.441	1.716	1.700	1.668	1.759	1.871	1.976
10. Compensation of employees	0.327	0.665	0.710	0.798	0.889	0.985	1.104	1.242	1.527	1.830	1.773	1.706	1.750	1.815	1.868
11. Intermediate consumption	0.319	0.508	0.542	0.596	0.688	0.682	0.770	0.872	0.995	1.137	1.060	1.077	1.134	1.188	1.212
12. Social transfers other than in kind	0.263	0.585	0.632	0.690	0.770	0.892	1.000	1.163	1.368	1.710	1.938	1.869	1.869	1.975	2.089
13. Social transfers in kind via market produce	0.036	0.096	0.108	0.113	0.114	0.136	0.151	0.170	0.216	0.259	0.272	0.264	0.281	0.300	0.315
14. Interest	0.014	0.013	0.010	0.016	0.018	0.022	0.022	0.023	0.026	0.033	0.028	0.017	0.031	0.033	0.036
15. Subsidies	0.022	0.067	0.072	0.076	0.075	0.077	0.083	0.115	0.138	0.160	0.138	0.153	0.170	0.188	0.198
16. Other current expenditure	0.015	0.035	0.040	0.050	0.071	0.127	0.182	0.232	0.235	0.242	0.272	0.255	0.273	0.281	0.298
17. Total current expenditure	0.996	1.968	2.114	2.339	2.624	2.922	3.311	3.817	4.504	5.372	5.481	5.340	5.508	5.781	6.017
18. Gross saving	0.164	0.218	0.297	0.441	0.521	0.497	0.590	0.908	1.219	0.516	0.268	0.312	0.534	0.524	0.568
19. Capital transfers received	0.012	0.025	0.011	0.023	0.036	0.032	0.038	0.104	0.121	0.070	0.233	0.197	0.226	0.276	0.336
20. Total revenue	1.172	2.211	2.422	2.802	3.181	3.451	3.938	4.829	5.844	5.957	5.982	5.848	6.268	6.580	6.921
21. Gross fixed capital formation	0.140	0.229	0.285	0.412	0.381	0.367	0.443	0.627	0.812	0.852	0.707	0.557	0.641	0.867	0.799
22. Other capital expenditure	0.006	0.027	0.027	0.031	0.031	0.003	0.004	0.055	0.143	0.213	0.073	-0.084	-0.006	0.231	0.257
23. Total expenditure	1.142	2.225	2.426	2.782	3.036	3.291	3.758	4.500	5.460	6.437	6.261	5.813	6.144	6.878	7.074
24. Tax burden	1.004	1.907	2.094	2.413	2.682	3.031	3.364	4.112	5.053	5.171	4.969	4.857	5.229	5.489	5.844
25. Net lending (+) or net borrowing (-)	0.030	-0.014	-0.004	0.021	0.146	0.160	0.180	0.330	0.384	-0.480	-0.280	0.035	0.125	-0.298	-0.153

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.1	12.3	12.3	12.5	12.1	12.1	13.1	13.2	13.1	11.9	14.7	13.9	14.0	13.9	13.8
2. Current taxes on income and wealth	10.9	7.7	7.2	7.5	8.0	7.9	7.0	7.1	7.4	7.8	7.6	6.8	6.5	6.7	6.6
3. Social contributions	12.3	11.0	10.7	11.0	10.7	10.4	10.4	10.2	10.6	11.7	13.3	13.3	12.0	11.6	11.6
4. Of which actual social contributions	12.3	10.9	10.7	11.0	10.6	10.3	10.3	10.1	10.5	11.6	13.1	13.1	11.9	11.5	11.4
5. Other current revenue, including sales	5.6	4.5	4.3	4.7	5.2	4.9	4.5	4.9	4.5	4.6	6.0	5.5	5.2	4.9	4.2
6. Total current revenue	41.9	35.5	34.6	35.7	36.1	35.3	34.9	35.3	35.6	36.1	41.5	39.5	37.7	37.1	36.3
7. Government consumption expenditure	25.5	19.8	18.8	18.4	18.3	17.6	17.2	16.2	16.4	19.2	22.0	20.9	19.3	19.0	18.4
8. Collective consumption	9.7	9.1	8.7	8.5	8.7	7.9	7.8	7.3	7.5	8.7	9.7	9.2	8.4	8.0	7.5
9. Social transfers in kind	15.8	10.6	10.1	9.9	9.6	9.7	9.4	8.9	9.0	10.5	12.3	11.7	11.0	11.0	10.9
10. Compensation of employees	11.8	10.8	10.2	10.3	10.2	10.2	9.9	9.3	9.5	11.2	12.8	11.9	10.9	10.7	10.3
11. Intermediate consumption	11.5	8.2	7.8	7.7	7.9	7.0	6.9	6.5	6.2	7.0	7.7	7.5	7.1	7.0	6.7
12. Social transfers other than in kind	9.5	9.5	9.1	8.9	8.8	9.2	8.9	8.7	8.5	10.5	14.0	13.1	11.7	11.6	11.5
13. Social transfers in kind via market produce	1.3	1.6	1.6	1.4	1.3	1.4	1.3	1.3	1.3	1.6	2.0	1.8	1.8	1.8	1.7
14. Interest	0.5	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2
15. Subsidies	0.8	1.1	1.0	1.0	0.9	0.8	0.7	0.9	0.9	1.0	1.0	1.1	1.1	1.1	1.1
16. Other current expenditure	0.6	0.6	0.6	0.6	0.8	1.3	1.6	1.7	1.5	1.5	2.0	1.8	1.7	1.7	1.6
17. Total current expenditure	36.0	32.0	30.3	30.1	30.1	30.2	29.6	28.5	28.0	32.9	39.6	37.3	34.4	34.0	33.1
18. Gross saving	5.9	3.5	4.3	5.7	6.0	5.1	5.3	6.8	7.6	3.2	1.9	2.2	3.3	3.1	3.1
19. Capital transfers received	0.4	0.4	0.2	0.3	0.4	0.3	0.3	0.8	0.8	0.4	1.7	1.4	1.4	1.6	1.8
20. Total revenue	42.4	35.9	34.7	36.0	36.5	35.6	35.2	36.1	36.4	36.5	43.2	40.9	39.1	38.7	38.1
21. Gross fixed capital formation	5.1	3.7	4.1	5.3	4.4	3.8	4.0	4.7	5.1	5.2	5.1	3.9	4.0	5.1	4.4
22. Other capital expenditure	0.2	0.4	0.4	0.4	0.4	0.0	0.0	0.4	0.9	1.3	0.5	-0.6	0.0	1.4	1.4
23. Total expenditure	41.3	36.1	34.8	35.8	34.8	34.0	33.6	33.6	34.0	39.5	45.2	40.6	38.4	40.4	38.9
24. Tax burden	36.3	31.0	30.0	31.0	30.8	31.3	30.1	30.7	31.4	31.7	35.9	34.0	32.7	32.3	32.2
25. Net lending (+) or net borrowing (-)	1.1	-0.2	-0.1	0.3	1.7	1.6	1.6	2.5	2.4	-2.9	-2.0	0.2	0.8	-1.8	-0.8

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

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	34.3	20.9	13.4	13.0	8.8	10.3	25.1	20.8	19.7	-7.8	4.3	-1.8	12.0	5.6	6.5
2. Current taxes on income and wealth	11.7	-8.8	5.3	16.7	19.6	9.6	1.6	21.0	26.5	6.7	-18.2	-7.1	8.0	8.1	6.1
3. Social contributions	24.6	13.5	10.4	15.2	8.3	8.7	14.5	17.9	24.4	12.5	-3.6	3.3	1.1	2.5	6.6
4. Of which actual social contributions	24.4	13.5	10.4	14.8	8.1	8.6	14.4	18.0	24.4	12.3	-3.8	3.3	1.2	2.5	6.6
5. Other current revenue, including sales	5.4	34.4	9.9	19.8	26.0	3.3	6.3	29.8	10.2	5.0	10.5	-5.6	6.6	0.5	-8.7
6. Total current revenue	21.7	12.1	10.3	15.3	13.2	8.7	14.1	21.2	21.1	2.9	-2.4	-1.7	6.9	4.3	4.4
7. Government consumption expenditure	19.3	3.3	7.7	9.3	11.4	7.1	12.5	12.8	21.9	18.5	-2.7	-1.8	3.6	4.2	3.7
8. Collective consumption	24.3	5.9	7.5	9.2	14.6	1.4	13.2	12.1	23.6	17.7	-4.9	-1.7	1.2	1.2	1.2
9. Social transfers in kind	16.3	1.2	7.9	9.3	8.7	12.2	12.0	13.3	20.4	19.1	-0.9	-1.9	5.4	6.4	5.6
10. Compensation of employees	25.2	5.4	6.7	12.4	11.4	10.9	12.1	12.5	22.9	19.9	-3.1	-3.8	2.6	3.7	2.9
11. Intermediate consumption	18.2	3.7	6.6	10.0	15.5	-0.9	12.8	13.3	14.1	14.4	-6.8	1.5	5.3	4.8	2.0
12. Social transfers other than in kind	36.3	3.7	8.2	9.1	11.6	15.9	12.0	16.4	17.6	25.0	13.3	-3.6	0.0	5.7	5.8
13. Social transfers in kind via market product	13.1	2.7	13.1	4.2	1.2	19.7	10.4	12.9	26.9	20.2	4.7	-2.8	6.5	6.8	5.0
14. Interest	0.7	-18.1	-19.7	60.8	11.0	20.9	0.0	4.5	14.8	26.5	-15.9	-40.9	88.0	4.7	11.3
15. Subsidies	36.2	6.8	6.8	6.0	-1.3	2.3	8.1	38.0	20.8	15.5	-13.4	10.7	11.3	10.5	5.4
16. Other current expenditure 1)	0.2	-0.2	0.0	0.1	0.2	0.5	0.3	0.1	-0.3	0.0	0.5	-0.2	-0.1	-0.1	0.0
17. Total current expenditure	26.3	3.6	7.4	10.6	12.2	11.3	13.3	15.3	18.0	19.3	2.0	-2.6	3.2	4.9	4.1
18. Gross saving 1)	-1.7	2.6	0.7	1.4	0.3	-0.8	0.1	1.5	0.8	-4.4	-1.2	0.2	1.2	-0.3	0.0
19. Capital transfers received	-12.7	54.7	-57.0	115.0	56.5	-10.0	15.7	176.8	16.4	-42.3	233.7	-15.4	15.0	21.8	21.9
20. Total revenue	21.4	12.5	9.5	15.7	13.5	8.5	14.1	22.6	21.0	1.9	0.4	-2.2	7.2	5.0	5.2
21. Gross fixed capital formation	15.5	0.9	24.3	44.6	-7.7	-3.6	20.6	41.7	29.5	4.9	-17.0	-21.2	15.0	35.2	-7.7
22. Other capital expenditure 1)	0.2	0.0	-0.1	0.0	0.0	-0.3	0.0	0.4	0.5	0.4	-0.8	-1.1	0.6	1.4	0.1
23. Total expenditure	25.7	3.4	9.0	14.6	9.1	8.4	14.2	19.7	21.3	17.9	-2.7	-7.2	5.7	12.0	2.8
24. Tax burden	24.2	9.4	9.8	15.3	11.1	13.0	11.0	22.2	22.9	2.3	-3.9	-2.3	7.0	5.0	6.5
25. Net lending (+) or net borrowing (-) 1)	-1.4	3.2	0.2	0.3	1.4	0.0	0.0	0.9	-0.1	-5.3	0.9	2.3	0.5	-2.5	0.9

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.5	-2.4	2.9	2.0	-0.2	-0.8	1.8	0.8
2. Interest payments (% of GDP)	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2
3. Implicit interest rate 2)	5.1	3.6	3.2	4.9	4.1	4.5	4.5	4.5	4.5	5.6	3.8	1.7	3.3	3.5	3.5
4. Nominal GDP growth rate	6.5	15.0	13.2	11.6	12.1	11.1	15.5	19.8	20.0	1.5	-15.1	3.4	11.9	6.2	6.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.5	-2.4	2.9	2.0	-0.2	-0.8	1.8	0.8
6. Contribution of nominal GDP growth	-0.4	-0.8	-0.6	-0.5	-0.6	-0.6	-0.7	-0.8	-0.7	-0.1	0.8	-0.2	-0.7	-0.3	-0.4
7. Stock-flow adjustment 3)	-2.6	-0.8	0.2	1.7	2.2	1.6	1.8	3.1	2.4	-2.1	-0.2	0.0	0.6	-1.2	-0.4
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	3.2	0.0	-0.1	-0.5	-1.9	-1.9	-1.8	-2.6	-2.6	2.7	1.8	-0.4	-1.0	1.6	0.6
9. Snow-ball effect	-0.1	-0.6	-0.4	-0.3	-0.4	-0.3	-0.5	-0.6	-0.6	0.2	1.0	-0.1	-0.5	-0.1	-0.2
10. Stock-flow adjustment 3)	-2.6	-0.8	0.2	1.7	2.2	1.6	1.8	3.1	2.4	-2.1	-0.2	0.0	0.6	-1.2	-0.4
(% of GDP)															
11. Change in gross debt 5)	0.5	-1.4	-0.3	0.9	-0.1	-0.6	-0.5	-0.2	-0.7	0.8	2.6	-0.5	-0.9	0.2	0.0
12. Level of gross debt (end of year)	6.5	5.1	4.8	5.7	5.6	5.0	4.6	4.4	3.7	4.5	7.2	6.7	5.8	6.0	6.1

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	5.3	7.1	13.7	15.8	17.2	19.4	21.8	24.7	25.2	22.2	18.2	17.8	17.9	17.6	18.3
2. Current taxes on income and wealth	5.2	7.2	13.9	15.0	16.5	18.3	19.7	23.0	24.0	20.7	17.1	16.4	19.0	20.6	21.9
3. Social contributions	2.8	3.6	5.9	7.4	8.1	8.9	9.8	10.8	11.9	12.3	12.0	11.7	10.0	10.0	10.0
4. Of which actual social contributions	2.1	2.6	4.6	5.8	6.2	6.9	7.6	8.5	9.4	9.7	9.3	9.1	7.4	7.5	7.6
5. Other current revenue, including sales	1.9	2.1	2.9	3.5	3.7	4.1	4.6	5.3	5.6	6.5	6.5	7.2	6.8	6.2	5.8
6. Total current revenue	15.2	19.9	36.5	41.8	45.5	50.7	55.9	63.8	66.8	61.7	53.8	53.1	53.8	54.4	55.9
7. Government consumption expenditure	6.7	9.0	15.0	20.3	22.0	23.9	25.9	28.6	31.7	33.5	32.0	29.3	28.3	28.0	27.6
8. Collective consumption	3.0	3.8	6.1	7.8	8.2	8.7	9.7	10.8	12.0	12.9	11.0	9.2	20.2	20.3	20.4
9. Social transfers in kind	3.7	5.2	8.9	12.5	13.9	15.2	16.1	17.8	19.7	20.6	21.0	20.1	8.1	7.7	7.2
10. Compensation of employees	4.1	5.4	8.4	11.3	12.6	13.7	15.7	17.3	18.9	20.2	19.6	18.4	18.0	17.5	17.2
11. Intermediate consumption	2.2	3.1	5.6	7.4	7.7	8.3	8.1	9.1	10.1	10.5	10.2	9.4	8.8	8.5	8.1
12. Social transfers other than in kind	4.7	6.3	8.1	11.4	12.2	13.6	15.3	16.9	19.4	22.0	24.4	24.7	24.8	23.9	23.0
13. Social transfers in kind via market produce	0.6	0.7	1.2	1.7	2.0	2.2	2.5	2.9	3.2	3.6	3.4	3.3	3.1	2.9	2.6
14. Interest	2.9	2.8	2.1	1.8	1.8	1.7	1.7	1.8	2.0	2.5	3.3	4.9	5.6	6.9	9.7
15. Subsidies	0.4	0.5	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.0	0.9
16. Other current expenditure	0.8	1.1	2.2	2.9	3.3	3.6	3.7	4.1	4.4	4.6	4.5	3.8	3.8	3.8	3.8
17. Total current expenditure	15.7	19.9	28.4	37.3	40.4	43.9	48.0	52.9	58.9	64.3	66.3	65.4	65.1	64.4	65.2
18. Gross saving	-0.5	0.0	8.1	4.5	5.1	6.8	7.9	10.9	7.9	-2.6	-12.5	-12.3	-11.4	-10.0	-9.3
19. Capital transfers received	0.7	1.0	1.5	1.6	1.8	1.8	2.0	2.5	2.9	2.1	2.0	2.3	1.5	1.7	1.7
20. Total revenue	15.8	20.9	38.0	43.4	47.3	52.5	57.9	66.3	69.7	63.8	55.8	55.4	55.3	56.1	57.7
21. Gross fixed capital formation	0.8	1.2	3.6	5.4	5.0	5.2	5.7	6.7	8.7	9.4	6.5	5.9	4.8	4.3	4.0
22. Other capital expenditure	0.4	0.8	1.1	1.1	1.3	1.4	1.5	1.5	1.9	3.4	5.8	32.9	1.4	1.0	1.4
23. Total expenditure	16.9	22.0	33.0	43.9	46.7	50.5	55.2	61.1	69.6	77.0	78.5	104.2	71.3	69.8	70.6
24. Tax burden	13.0	17.6	33.1	37.1	40.5	45.1	49.9	57.0	59.5	53.4	45.3	43.7	45.0	46.5	48.6
25. Net lending (+) or net borrowing (-)	-1.1	-1.1	5.0	-0.5	0.6	2.1	2.7	5.2	0.1	-13.2	-22.8	-48.8	-16.1	-13.7	-12.9

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

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.8	13.4	12.9	12.1	12.2	12.9	13.3	13.8	13.3	12.3	11.3	11.4	11.5	11.1	11.1
2. Current taxes on income and wealth	13.7	13.5	13.2	11.4	11.7	12.2	12.1	12.9	12.6	11.5	10.6	10.5	12.2	13.0	13.3
3. Social contributions	7.4	6.7	5.6	5.7	5.7	5.9	6.0	6.1	6.3	6.8	7.5	7.5	6.4	6.3	6.1
4. Of which actual social contributions	5.4	5.0	4.4	4.4	4.4	4.6	4.7	4.8	5.0	5.4	5.8	5.8	4.8	4.7	4.6
5. Other current revenue, including sales	4.9	3.9	2.8	2.7	2.6	2.7	2.8	3.0	3.0	3.6	4.0	4.6	4.4	3.9	3.5
6. Total current revenue	39.9	37.5	34.5	31.8	32.2	33.7	34.2	35.8	35.2	34.3	33.5	34.0	34.4	34.3	34.0
7. Government consumption expenditure	17.7	17.0	14.2	15.5	15.6	15.9	15.8	16.0	16.7	18.6	19.9	18.8	18.1	17.7	16.8
8. Collective consumption	7.9	7.2	5.8	5.9	5.8	5.8	5.9	6.1	6.3	7.2	6.8	5.9	12.9	12.8	12.4
9. Social transfers in kind	9.8	9.7	8.4	9.5	9.8	10.1	9.9	10.0	10.4	11.4	13.1	12.9	5.2	4.9	4.4
10. Compensation of employees	10.9	10.1	7.9	8.6	8.9	9.1	9.6	9.7	10.0	11.2	12.2	11.8	11.5	11.0	10.4
11. Intermediate consumption	5.8	5.8	5.3	5.6	5.5	5.5	5.0	5.1	5.3	5.8	6.3	6.0	5.7	5.3	4.9
12. Social transfers other than in kind	12.4	11.8	7.7	8.7	8.7	9.0	9.4	9.5	10.2	12.2	15.2	15.9	15.9	15.0	14.0
13. Social transfers in kind via market produce	1.5	1.4	1.1	1.3	1.4	1.5	1.6	1.6	1.7	2.0	2.1	2.1	2.0	1.8	1.6
14. Interest	7.6	5.3	2.0	1.4	1.3	1.1	1.1	1.0	1.0	1.4	2.0	3.1	3.6	4.3	5.9
15. Subsidies	1.1	1.0	0.7	0.6	0.6	0.5	0.5	0.4	0.5	0.5	0.6	0.5	0.6	0.6	0.5
16. Other current expenditure	2.0	2.1	2.1	2.2	2.3	2.4	2.3	2.3	2.3	2.5	2.8	2.4	2.4	2.4	2.3
17. Total current expenditure	41.2	37.5	26.8	28.4	28.6	29.1	29.4	29.7	31.0	35.7	41.3	41.9	41.7	40.5	39.6
18. Gross saving	-1.4	0.0	7.7	3.4	3.6	4.5	4.8	6.1	4.1	-1.4	-7.8	-7.9	-7.3	-6.3	-5.6
19. Capital transfers received	1.7	1.8	1.5	1.2	1.3	1.2	1.2	1.4	1.5	1.2	1.2	1.5	1.0	1.1	1.1
20. Total revenue	41.6	39.3	35.9	33.1	33.6	34.9	35.4	37.2	36.7	35.5	34.7	35.5	35.4	35.3	35.0
21. Gross fixed capital formation	2.2	2.3	3.4	4.1	3.6	3.4	3.5	3.7	4.6	5.2	4.0	3.8	3.1	2.7	2.4
22. Other capital expenditure	1.0	1.6	1.0	0.8	0.9	0.9	0.9	0.9	1.0	1.9	3.6	21.1	0.9	0.6	0.9
23. Total expenditure	44.4	41.4	31.2	33.4	33.2	33.5	33.8	34.3	36.6	42.8	48.9	66.8	45.7	43.9	42.9
24. Tax burden	34.2	33.1	31.3	28.3	28.7	30.0	30.5	32.0	31.3	29.6	28.2	28.0	28.8	29.3	29.5
25. Net lending (+) or net borrowing (-)	-2.8	-2.1	4.7	-0.4	0.4	1.4	1.7	2.9	0.1	-7.3	-14.2	-31.3	-10.3	-8.6	-7.8

Table 4C

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

Ireland

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	0.9	9.3	16.7	13.2	9.0	12.3	12.7	13.0	2.2	-11.8	-18.2	-2.3	0.7	-1.7	4.0
2. Current taxes on income and wealth	9.1	0.6	12.8	1.6	9.7	11.5	7.5	16.8	4.2	-13.9	-17.3	-3.9	15.9	8.5	6.0
3. Social contributions	8.1	3.9	17.4	10.1	8.3	10.7	9.9	10.6	10.3	2.7	-2.1	-2.3	-14.8	-0.3	0.6
4. Of which actual social contributions	7.5	3.9	19.2	8.9	7.7	11.2	10.6	11.5	10.9	2.4	-3.3	-2.5	-18.5	0.6	1.3
5. Other current revenue, including sales	20.5	2.1	6.9	9.6	6.0	9.2	12.7	15.8	6.4	16.2	-0.8	10.5	-4.7	-9.1	-7.4
6. Total current revenue	7.2	4.3	14.5	7.9	8.8	11.5	10.3	14.2	4.6	-7.6	-12.8	-1.3	1.2	1.2	2.8
7. Government consumption expenditure	9.7	8.3	16.8	14.4	8.6	8.5	8.1	10.6	10.9	5.6	-4.4	-8.4	-3.3	-1.0	-1.6
8. Collective consumption	10.8	12.8	15.0	12.2	4.9	6.4	11.5	11.5	11.1	7.4	-14.8	-16.5	120.1	0.5	0.5
9. Social transfers in kind	8.8	5.1	18.1	15.9	10.9	9.7	6.2	10.0	10.8	4.5	2.1	-4.2	-59.7	-4.6	-7.2
10. Compensation of employees	10.0	4.9	13.7	14.8	11.4	8.8	14.9	10.0	9.6	6.9	-3.2	-6.1	-2.0	-3.1	-1.6
11. Intermediate consumption	7.4	10.7	18.2	14.6	4.7	7.9	-2.7	11.5	11.8	3.3	-2.9	-7.1	-6.4	-4.0	-4.7
12. Social transfers other than in kind	9.7	7.1	4.1	18.0	7.2	11.0	13.0	10.4	14.7	13.5	10.8	1.4	0.4	-3.7	-3.9
13. Social transfers in kind via market produ	8.1	-0.4	19.6	20.5	14.8	12.6	13.8	14.5	10.7	10.8	-3.9	-4.0	-4.9	-7.1	-11.3
14. Interest	0.9	-0.7	2.1	1.2	-2.7	-3.3	0.8	6.8	7.4	25.2	32.1	48.8	13.8	23.7	40.7
15. Subsidies	3.7	2.0	2.9	-24.1	3.8	-6.2	14.7	-12.0	12.2	7.9	-4.9	-6.0	16.6	-2.0	-6.9
16. Other current expenditure 1)	0.2	-0.1	0.0	0.0	0.1	0.1	-0.1	0.0	0.0	0.2	0.3	-0.4	0.0	0.0	-0.1
17. Total current expenditure	7.8	5.4	10.6	13.7	8.2	8.7	9.5	10.2	11.4	9.1	3.1	-1.3	-0.4	-1.1	1.3
18. Gross saving 1)	-0.3	-0.4	0.9	-1.6	0.2	0.9	0.3	1.3	-2.0	-5.6	-6.3	-0.1	0.6	1.0	0.7
19. Capital transfers received	24.2	52.9	4.8	15.6	12.2	0.3	7.8	24.1	18.6	-27.6	-6.2	15.9	-34.5	10.9	4.5
20. Total revenue	7.8	5.9	14.0	8.2	9.0	11.0	10.2	14.5	5.1	-8.5	-12.6	-0.6	-0.2	1.5	2.9
21. Gross fixed capital formation	8.3	12.0	29.9	10.7	-7.4	2.2	10.5	17.1	31.1	7.1	-30.7	-8.7	-19.3	-9.0	-8.5
22. Other capital expenditure 1)	0.0	0.1	-1.7	-0.3	0.1	0.0	0.0	0.0	0.1	0.9	1.7	17.5	-20.2	-0.3	0.2
23. Total expenditure	7.6	6.4	7.0	12.3	6.6	7.9	9.4	10.7	13.9	10.7	2.0	32.7	-31.6	-2.2	1.2
24. Tax burden	5.5	4.9	15.0	6.5	9.2	11.4	10.5	14.4	4.4	-10.4	-15.2	-3.5	2.9	3.4	4.5
25. Net lending (+) or net borrowing (-) 1)	0.0	-0.1	2.0	-1.2	0.7	1.0	0.3	1.2	-2.8	-7.4	-6.8	-17.1	21.0	1.7	0.8

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	2.1	-4.7	-0.9	0.4	-0.4	-1.4	-1.7	-2.9	-0.1	7.3	14.2	31.3	10.3	8.6	7.8
2. Interest payments (% of GDP)	5.3	2.0	1.5	1.4	1.3	1.1	1.1	1.0	1.0	1.4	2.0	3.1	3.6	4.3	5.9
3. Implicit interest rate 2)	6.7	4.8	4.5	4.4	4.2	4.0	3.9	4.2	4.5	5.2	4.1	4.7	3.8	4.1	5.2
4. Nominal GDP growth rate	13.0	15.8	11.6	11.2	7.3	6.8	8.6	9.1	6.5	-5.2	-10.8	-2.9	0.1	1.8	3.6
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.1	-4.7	-0.9	0.4	-0.4	-1.4	-1.7	-2.9	-0.1	7.3	14.2	31.3	10.3	8.6	7.8
6. Contribution of nominal GDP growth	-10.2	-6.6	-3.9	-3.5	-2.2	-2.0	-2.3	-2.3	-1.5	1.4	5.4	1.9	-0.1	-1.9	-4.1
7. Stock-flow adjustment 3)	1.6	0.7	2.5	-0.1	1.4	2.0	1.8	2.7	1.8	10.7	1.3	-3.6	3.0	2.6	-0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-3.2	-6.7	-2.4	-1.0	-1.7	-2.5	-2.7	-3.9	-1.1	6.0	12.1	28.2	6.7	4.3	2.0
9. Snow-ball effect	-4.9	-4.5	-2.4	-2.2	-0.9	-0.8	-1.3	-1.2	-0.5	2.8	7.4	5.1	3.5	2.5	1.8
10. Stock-flow adjustment 3)	1.6	0.7	2.5	-0.1	1.4	2.0	1.8	2.7	1.8	10.7	1.3	-3.6	3.0	2.6	-0.1
(% of GDP)															
11. Change in gross debt 5)	-6.5	-10.5	-2.3	-3.3	-1.2	-1.3	-2.2	-2.5	0.2	19.4	20.9	29.7	13.3	9.3	3.6
12. Level of gross debt (end of year)	82.1	37.5	35.2	31.9	30.7	29.4	27.2	24.7	24.9	44.3	65.2	94.9	108.1	117.5	121.1

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	6.5	10.8	18.5	20.2	20.8	21.6	22.8	25.9	28.4	29.0	26.2	27.3	30.0	28.8	29.1
2. Current taxes on income and wealth	2.7	5.9	13.2	13.4	13.5	14.8	16.6	17.0	18.2	18.7	19.1	17.5	17.3	19.2	19.6
3. Social contributions	5.5	10.0	17.0	21.3	23.7	24.7	26.1	25.9	29.0	30.8	29.5	29.8	28.1	26.6	27.6
4. Of which actual social contributions	4.3	8.4	14.3	18.1	20.2	20.7	21.9	22.3	24.9	26.0	24.2	24.7	22.4	22.7	23.0
5. Other current revenue, including sales	1.9	4.8	6.0	6.2	6.4	6.4	6.7	7.8	9.6	11.1	10.1	10.5	10.0	9.6	9.6
6. Total current revenue	16.7	31.6	54.6	61.1	64.3	67.5	72.1	76.7	85.2	89.5	84.8	85.2	85.4	84.2	85.9
7. Government consumption expenditure	6.7	14.3	24.3	28.7	29.4	31.9	33.2	35.7	39.8	42.1	47.6	41.4	38.2	34.9	32.5
8. Collective consumption	4.5	9.6	16.2	19.2	18.6	20.0	19.6	21.5	23.9	25.3	29.9	24.7	22.5	20.5	19.0
9. Social transfers in kind	2.2	4.7	8.1	9.4	10.9	11.9	13.6	14.2	16.0	16.8	17.8	16.7	15.7	14.4	13.5
10. Compensation of employees	5.5	9.0	14.3	17.3	18.6	21.3	22.4	23.3	25.5	27.9	31.0	27.5	25.3	22.3	22.7
11. Intermediate consumption	1.7	4.5	8.8	10.2	10.4	10.2	10.9	12.4	15.1	14.9	17.1	14.0	10.7	10.4	10.3
12. Social transfers other than in kind	6.9	12.1	20.2	24.2	27.3	28.9	31.8	35.6	39.9	45.8	49.0	47.2	46.4	45.1	44.0
13. Social transfers in kind via market produce	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	0.0
14. Interest	4.7	10.1	10.0	8.6	8.5	9.2	8.7	9.2	10.0	11.7	12.0	12.9	14.9	16.9	19.1
15. Subsidies	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1
16. Other current expenditure	0.5	1.0	1.4	1.6	2.4	3.4	3.3	3.2	3.6	4.0	3.5	3.3	3.9	3.4	3.7
17. Total current expenditure	19.6	37.0	54.8	62.1	67.5	73.2	77.3	84.1	94.3	104.3	112.6	105.0	101.0	96.4	97.3
18. Gross saving	-3.0	-5.5	-0.2	-1.0	-3.1	-5.7	-5.2	-7.4	-9.1	-14.8	-27.7	-19.9	-15.6	-12.2	-11.4
19. Capital transfers received	0.6	1.3	3.9	1.9	2.9	3.1	3.1	5.2	5.7	5.2	3.2	4.6	4.7	6.0	5.5
20. Total revenue	17.2	32.8	58.5	63.0	67.3	70.6	75.2	81.8	90.9	94.8	88.1	89.8	90.1	90.2	91.4
21. Gross fixed capital formation	1.4	2.5	5.0	5.3	6.0	6.5	5.5	7.1	7.5	8.6	7.3	6.3	5.7	5.7	5.8
22. Other capital expenditure	1.5	1.4	3.8	3.1	3.6	4.8	3.0	2.7	3.6	4.7	4.9	2.5	2.8	2.9	2.8
23. Total expenditure	22.6	41.0	63.6	70.5	77.0	84.5	85.8	93.8	105.4	117.6	124.7	113.9	109.5	105.0	105.9
24. Tax burden	14.2	26.1	47.1	52.7	55.3	58.0	62.2	65.3	72.5	74.8	70.4	70.6	70.7	71.8	72.9
25. Net lending (+) or net borrowing (-)	-5.3	-8.1	-5.0	-7.5	-9.7	-13.9	-10.5	-12.0	-14.5	-22.8	-36.6	-24.1	-19.4	-14.8	-14.5

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

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	12.1	12.2	13.7	13.0	12.1	11.8	11.8	12.4	12.8	12.4	11.3	12.0	13.8	13.6	13.6
2. Current taxes on income and wealth	5.1	6.7	9.7	8.6	7.9	8.1	8.6	8.1	8.2	8.0	8.3	7.7	7.9	9.1	9.1
3. Social contributions	10.2	11.3	12.6	13.7	13.9	13.4	13.5	12.4	13.0	13.2	12.7	13.1	12.9	12.5	12.9
4. Of which actual social contributions	8.0	9.4	10.6	11.7	11.8	11.3	11.3	10.7	11.2	11.2	10.4	10.9	10.3	10.7	10.7
5. Other current revenue, including sales	3.6	5.4	4.4	4.0	3.7	3.5	3.5	3.7	4.3	4.8	4.4	4.6	4.6	4.5	4.5
6. Total current revenue	31.1	35.6	40.4	39.4	37.7	36.8	37.4	36.7	38.2	38.4	36.6	37.5	39.2	39.7	40.1
7. Government consumption expenditure	12.4	16.1	18.0	18.5	17.2	17.4	17.2	17.1	17.9	18.1	20.6	18.2	17.5	16.5	15.2
8. Collective consumption	8.4	10.8	12.0	12.4	10.9	10.9	10.2	10.3	10.7	10.9	12.9	10.9	10.3	9.6	8.9
9. Social transfers in kind	4.1	5.3	6.0	6.1	6.4	6.5	7.0	6.8	7.2	7.2	7.7	7.3	7.2	6.8	6.3
10. Compensation of employees	10.3	10.2	10.6	11.2	10.9	11.6	11.6	11.2	11.4	12.0	13.4	12.1	11.6	10.5	10.6
11. Intermediate consumption	3.2	5.1	6.5	6.6	6.1	5.5	5.6	5.9	6.8	6.4	7.4	6.1	4.9	4.9	4.8
12. Social transfers other than in kind	13.0	13.6	14.9	15.6	16.0	15.7	16.5	17.1	17.9	19.6	21.1	20.8	21.3	21.3	20.5
13. Social transfers in kind via market produce	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	0.0
14. Interest	8.7	11.3	7.4	5.6	5.0	5.0	4.5	4.4	4.5	5.0	5.2	5.7	6.9	8.0	8.9
15. Subsidies	0.6	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0
16. Other current expenditure	0.9	1.2	1.0	1.0	1.4	1.9	1.7	1.6	1.6	1.7	1.5	1.5	1.8	1.6	1.7
17. Total current expenditure	36.6	41.7	40.6	40.0	39.5	39.9	40.1	40.2	42.3	44.8	48.6	46.2	46.4	45.4	45.4
18. Gross saving	-5.5	-6.1	-0.1	-0.6	-1.8	-3.1	-2.7	-3.5	-4.1	-6.3	-12.0	-8.7	-7.2	-5.8	-5.3
19. Capital transfers received	1.1	1.4	2.9	1.2	1.7	1.7	1.6	2.5	2.6	2.2	1.4	2.0	2.2	2.8	2.6
20. Total revenue	32.1	37.0	43.3	40.6	39.4	38.4	39.0	39.2	40.8	40.7	38.0	39.5	41.4	42.5	42.6
21. Gross fixed capital formation	2.7	2.9	3.7	3.4	3.5	3.6	2.8	3.4	3.4	3.7	3.1	2.8	2.6	2.7	2.7
22. Other capital expenditure	2.8	1.6	2.8	2.0	2.1	2.6	1.5	1.3	1.6	2.0	2.1	1.1	1.3	1.4	1.3
23. Total expenditure	42.1	46.2	47.1	45.4	45.1	46.0	44.4	44.9	47.3	50.5	53.8	50.1	50.3	49.5	49.4
24. Tax burden	26.5	29.4	34.9	34.0	32.4	31.6	32.2	31.3	32.6	32.1	30.4	31.1	32.5	33.9	34.0
25. Net lending (+) or net borrowing (-)	-9.9	-9.1	-3.7	-4.8	-5.7	-7.6	-5.5	-5.7	-6.5	-9.8	-15.8	-10.6	-8.9	-7.0	-6.8

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

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	28.7	10.1	8.6	3.9	3.0	4.2	5.2	14.0	9.5	2.0	-9.8	4.6	9.7	-4.0	1.0
2. Current taxes on income and wealth	26.8	21.8	18.2	7.1	0.6	9.8	11.9	2.3	7.3	2.7	2.3	-8.5	-1.2	11.0	2.1
3. Social contributions	20.0	14.9	10.3	15.8	11.3	4.0	5.8	-0.6	11.6	6.2	-4.2	1.0	-5.5	-5.3	3.8
4. Of which actual social contributions	21.3	16.4	11.5	16.9	11.3	2.4	6.0	2.0	11.6	4.2	-7.1	2.4	-9.6	1.5	1.5
5. Other current revenue, including sales	48.8	9.0	1.0	-15.0	2.1	-0.1	5.3	16.9	22.5	15.6	-9.1	4.6	-5.2	-4.0	0.0
6. Total current revenue	27.4	13.5	10.4	6.0	5.3	4.9	6.9	6.3	11.1	5.1	-5.2	0.4	0.3	-1.4	2.0
7. Government consumption expenditure	13.5	46.2	14.5	12.7	2.7	8.4	4.2	7.4	11.7	5.7	13.1	-13.0	-7.8	-8.6	-6.9
8. Collective consumption	12.8	65.9	17.1	13.3	-3.6	8.0	-2.1	9.5	11.1	6.0	18.0	-17.2	-9.0	-9.0	-7.1
9. Social transfers in kind	15.0	17.9	9.7	11.4	15.5	9.0	14.8	4.3	12.5	5.1	5.8	-6.0	-6.0	-8.0	-6.5
10. Compensation of employees	13.4	19.1	7.8	14.0	7.7	14.5	4.9	4.2	9.1	9.6	10.9	-11.1	-8.1	-11.9	1.8
11. Intermediate consumption	23.3	41.8	29.5	12.9	1.5	-2.2	7.2	14.1	21.5	-1.2	14.5	-18.2	-23.3	-2.8	-1.0
12. Social transfers other than in kind	22.1	13.8	13.0	7.5	13.0	5.6	10.2	12.0	12.1	14.6	7.0	-3.6	-1.7	-2.8	-2.4
13. Social transfers in kind via market produ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	18.9	1.4	7.4	-9.1	-1.9	8.3	-5.5	6.0	8.9	16.6	2.6	7.5	16.0	13.0	13.0
15. Subsidies	-37.7	16.5	-9.4	5.1	16.1	0.8	7.1	7.8	-48.0	-51.4	75.7	4.9	-22.5	0.0	0.0
16. Other current expenditure 1)	0.1	0.1	0.0	0.0	0.4	0.5	-0.1	-0.2	0.1	0.1	-0.2	0.0	0.3	-0.2	0.1
17. Total current expenditure	17.5	14.1	12.5	7.3	8.6	8.5	5.6	8.7	12.1	10.7	7.9	-6.7	-3.8	-4.6	0.9
18. Gross saving 1)	2.8	-0.3	-0.7	-0.5	-1.2	-1.3	0.4	-0.8	-0.5	-2.3	-5.6	3.2	1.6	1.4	0.4
19. Capital transfers received	39.2	7.3	49.4	-10.5	53.6	4.8	-0.4	67.4	11.0	-8.6	-38.2	42.0	2.3	27.7	-8.3
20. Total revenue	27.7	13.2	12.4	5.4	6.7	4.9	6.6	8.8	11.1	4.2	-7.1	1.9	0.4	0.1	1.3
21. Gross fixed capital formation	35.6	20.1	25.6	0.7	13.3	9.3	-15.9	29.9	5.8	14.3	-15.4	-12.8	-10.2	0.0	1.8
22. Other capital expenditure 1)	-1.5	0.3	0.2	-0.2	0.1	0.5	-1.1	-0.3	0.3	0.4	0.1	-1.0	0.2	0.1	-0.1
23. Total expenditure	14.9	15.1	13.6	6.3	9.3	9.7	1.5	9.4	12.3	11.6	6.0	-8.7	-3.8	-4.1	0.9
24. Tax burden	26.6	14.9	12.1	8.3	4.9	4.8	7.3	5.1	11.0	3.2	-5.9	0.2	0.2	1.6	1.5
25. Net lending (+) or net borrowing (-) 1)	4.2	-0.8	-0.6	-0.3	-0.9	-1.9	2.1	-0.3	-0.8	-3.3	-6.0	5.2	1.7	1.9	0.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	9.1	3.7	4.5	4.8	5.7	7.6	5.5	5.7	6.5	9.8	15.8	10.6	8.9	7.0	6.8
2. Interest payments (% of GDP)	11.3	7.4	6.5	5.6	5.0	5.0	4.5	4.4	4.5	5.0	5.2	5.7	6.9	8.0	8.9
3. Implicit interest rate 2)	13.1	8.4	6.7	5.7	5.3	5.5	4.7	4.7	4.5	4.9	4.6	4.3	4.5	4.8	4.5
4. Nominal GDP growth rate	12.1	8.0	7.4	7.0	10.1	7.4	5.2	8.2	6.6	4.6	-0.5	-1.9	-4.2	-2.6	1.0

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	9.1	3.7	4.5	4.8	5.7	7.6	5.5	5.7	6.5	9.8	15.8	10.6	8.9	7.0	6.8
6. Contribution of nominal GDP growth	-10.5	-7.0	-7.2	-6.8	-9.4	-6.8	-4.9	-7.7	-6.7	-4.7	0.6	2.5	6.3	4.4	-2.0
7. Stock-flow adjustment 3)	2.0	12.9	3.0	-0.1	-0.5	0.6	0.9	8.0	0.3	0.4	-0.1	2.5	2.7	24.1	-4.5

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-2.2	-3.7	-2.0	-0.8	0.7	2.6	1.0	1.3	2.0	4.8	10.6	5.0	2.1	-1.0	-2.1
9. Snow-ball effect	0.8	0.4	-0.7	-1.2	-4.5	-1.8	-0.4	-3.3	-2.2	0.3	5.8	8.1	13.2	12.3	6.9
10. Stock-flow adjustment 3)	2.0	12.9	3.0	-0.1	-0.5	0.6	0.9	8.0	0.3	0.4	-0.1	2.5	2.7	24.1	-4.5

(% of GDP)

11. Change in gross debt 5)	0.7	9.5	0.3	-2.1	-4.3	1.4	1.5	6.1	0.1	5.6	16.3	15.6	17.9	35.4	0.3
12. Level of gross debt (end of year)	97.9	104.4	104.7	102.6	98.3	99.8	101.2	107.3	107.4	113.0	129.3	144.9	162.8	198.3	198.5

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	44.5	71.9	75.5	81.6	89.8	100.3	112.7	123.1	122.0	106.6	92.4	108.7	112.2	114.6	118.8
2. Current taxes on income and wealth	44.6	64.6	68.7	77.9	78.0	87.0	100.1	116.3	137.0	116.5	101.1	99.7	103.6	106.8	112.4
3. Social contributions	56.8	81.1	88.4	94.5	101.8	109.1	117.4	127.1	136.8	143.1	140.1	140.2	140.4	141.6	144.3
4. Of which actual social contributions	52.7	75.8	82.8	88.5	95.5	102.2	110.1	119.2	128.1	133.8	130.3	129.7	129.9	130.8	133.3
5. Other current revenue, including sales	17.4	19.4	22.2	22.2	22.2	22.4	23.6	27.6	31.8	32.8	33.9	32.7	34.7	34.4	35.3
6. Total current revenue	163.3	237.0	254.8	276.3	291.8	318.8	353.8	394.1	427.6	399.0	367.5	381.3	390.8	397.4	410.7
7. Government consumption expenditure	80.9	108.0	115.8	125.1	135.6	149.4	163.4	177.1	193.1	212.0	223.6	221.7	219.0	217.9	220.0
8. Collective consumption	35.2	45.8	49.9	52.9	57.5	62.7	67.4	73.6	80.3	88.1	90.9	90.9	88.1	87.1	89.9
9. Social transfers in kind	45.7	62.1	65.9	72.2	78.1	86.7	95.9	103.5	112.8	123.9	132.7	130.8	130.9	130.8	130.0
10. Compensation of employees	50.2	64.7	68.7	72.9	78.7	84.6	90.9	98.3	107.8	118.5	125.7	124.8	123.2	123.1	123.0
11. Intermediate consumption	20.1	27.1	29.3	32.4	35.7	40.5	45.3	48.9	55.3	60.2	61.8	59.2	59.1	56.2	57.5
12. Social transfers other than in kind	60.7	75.5	79.9	86.3	91.7	98.7	105.5	112.8	122.7	136.3	153.7	161.0	161.6	163.5	167.1
13. Social transfers in kind via market produce	9.5	14.8	16.0	17.9	18.7	21.2	23.4	26.2	26.1	28.8	31.6	31.9	32.2	32.0	32.6
14. Interest	22.9	20.3	20.6	19.6	18.4	17.1	16.3	16.2	16.9	17.4	18.6	20.1	23.6	26.7	29.7
15. Subsidies	4.4	7.1	6.9	7.7	8.2	8.3	9.2	9.8	11.3	11.9	11.8	12.1	10.5	9.8	9.0
16. Other current expenditure	4.2	8.1	8.7	10.0	11.5	12.6	14.1	16.0	15.6	18.2	19.5	17.9	15.4	15.7	16.1
17. Total current expenditure	172.0	217.6	230.2	246.7	262.7	282.9	304.7	328.1	355.8	391.4	422.8	426.9	425.6	426.9	434.9
18. Gross saving	-8.7	19.4	24.6	29.6	29.1	35.9	49.1	66.0	71.8	7.6	-55.3	-45.7	-34.8	-29.5	-24.2
19. Capital transfers received	3.2	3.9	4.5	5.7	6.1	7.3	7.2	7.2	5.7	3.0	0.1	0.1	0.1	0.1	0.1
20. Total revenue	166.5	240.9	259.3	282.0	297.9	326.1	361.0	401.3	433.2	402.1	367.7	381.4	390.9	397.5	410.8
21. Gross fixed capital formation	16.7	20.2	22.5	25.8	28.1	28.4	32.4	36.8	42.6	43.6	46.8	40.1	29.2	25.9	26.4
22. Other capital expenditure	10.0	9.0	10.2	11.0	9.8	15.7	12.4	13.1	14.6	15.9	15.2	12.6	7.5	9.7	9.5
23. Total expenditure	198.7	246.8	262.9	283.6	300.6	327.0	349.5	378.0	413.0	451.0	484.8	479.6	462.4	462.6	470.9
24. Tax burden	143.6	214.9	229.3	249.7	265.2	292.1	326.4	362.3	391.2	359.0	321.6	335.9	342.6	349.2	361.1
25. Net lending (+) or net borrowing (-)	-32.2	-5.9	-3.6	-1.6	-2.7	-0.9	11.5	23.3	20.3	-48.9	-117.1	-98.2	-71.5	-65.0	-60.1

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	10.0	11.4	11.1	11.2	11.5	11.9	12.4	12.5	11.6	9.8	8.8	10.3	10.4	10.5	10.6
2. Current taxes on income and wealth	10.0	10.3	10.1	10.7	10.0	10.3	11.0	11.8	13.0	10.7	9.6	9.5	9.6	9.8	10.0
3. Social contributions	12.7	12.9	13.0	13.0	13.0	13.0	12.9	12.9	13.0	13.2	13.4	13.3	13.1	12.9	12.8
4. Of which actual social contributions	11.8	12.0	12.2	12.1	12.2	12.1	12.1	12.1	12.2	12.3	12.4	12.3	12.1	12.0	11.9
5. Other current revenue, including sales	3.9	3.1	3.3	3.0	2.8	2.7	2.6	2.8	3.0	3.0	3.2	3.1	3.2	3.1	3.1
6. Total current revenue	36.5	37.6	37.4	37.9	37.3	37.9	38.9	40.0	40.6	36.7	35.1	36.3	36.4	36.3	36.6
7. Government consumption expenditure	18.1	17.1	17.0	17.1	17.3	17.8	18.0	18.0	18.3	19.5	21.3	21.1	20.4	19.9	19.6
8. Collective consumption	7.9	7.3	7.3	7.2	7.3	7.5	7.4	7.5	7.6	8.1	8.7	8.6	8.2	8.0	8.0
9. Social transfers in kind	10.2	9.9	9.7	9.9	10.0	10.3	10.5	10.5	10.7	11.4	12.7	12.4	12.2	12.0	11.6
10. Compensation of employees	11.2	10.3	10.1	10.0	10.0	10.1	10.0	10.0	10.2	10.9	12.0	11.9	11.5	11.2	11.0
11. Intermediate consumption	4.5	4.3	4.3	4.4	4.6	4.8	5.0	5.0	5.3	5.5	5.9	5.6	5.5	5.1	5.1
12. Social transfers other than in kind	13.6	12.0	11.7	11.8	11.7	11.7	11.6	11.4	11.6	12.5	14.7	15.3	15.0	14.9	14.9
13. Social transfers in kind via market produce	2.1	2.3	2.4	2.5	2.4	2.5	2.6	2.7	2.5	2.7	3.0	3.0	3.0	2.9	2.9
14. Interest	5.1	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	1.9	2.2	2.4	2.6
15. Subsidies	1.0	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.0	0.9	0.8
16. Other current expenditure	0.9	1.3	1.3	1.4	1.5	1.5	1.6	1.6	1.5	1.7	1.9	1.7	1.4	1.4	1.4
17. Total current expenditure	38.5	34.6	33.8	33.8	33.6	33.6	33.5	33.3	33.8	36.0	40.4	40.6	39.6	39.0	38.7
18. Gross saving	-2.0	3.1	3.6	4.1	3.7	4.3	5.4	6.7	6.8	0.7	-5.3	-4.3	-3.2	-2.7	-2.2
19. Capital transfers received	0.7	0.6	0.7	0.8	0.8	0.9	0.8	0.7	0.5	0.3	0.0	0.0	0.0	0.0	0.0
20. Total revenue	37.3	38.2	38.1	38.7	38.0	38.8	39.7	40.7	41.1	37.0	35.1	36.3	36.4	36.3	36.6
21. Gross fixed capital formation	3.7	3.2	3.3	3.5	3.6	3.4	3.6	3.7	4.0	4.0	4.5	3.8	2.7	2.4	2.4
22. Other capital expenditure	2.2	1.4	1.5	1.5	1.3	1.9	1.4	1.3	1.4	1.5	1.5	1.2	0.7	0.9	0.8
23. Total expenditure	44.5	39.2	38.6	38.9	38.4	38.9	38.4	38.3	39.2	41.5	46.3	45.6	43.0	42.3	41.9
24. Tax burden	32.1	34.1	33.7	34.2	33.9	34.7	35.9	36.8	37.1	33.0	30.7	31.9	31.9	31.9	32.1
25. Net lending (+) or net borrowing (-)	-7.2	-0.9	-0.5	-0.2	-0.3	-0.1	1.3	2.4	1.9	-4.5	-11.2	-9.3	-6.6	-5.9	-5.3

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

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	7.2	7.7	5.0	8.2	10.0	11.8	12.3	9.2	-0.9	-12.7	-13.3	17.7	3.2	2.2	3.6
2. Current taxes on income and wealth	9.3	10.2	6.5	13.4	0.0	11.6	15.0	16.2	17.8	-15.0	-13.3	-1.4	3.9	3.1	5.2
3. Social contributions	7.6	9.7	8.9	7.0	7.7	7.1	7.7	8.2	7.6	4.6	-2.1	0.0	0.1	0.9	1.9
4. Of which actual social contributions	7.7	9.8	9.2	6.9	7.8	7.0	7.7	8.3	7.4	4.5	-2.7	-0.4	0.1	0.7	1.9
5. Other current revenue, including sales	4.3	-2.5	14.4	0.0	0.0	0.7	5.4	16.8	15.2	3.4	3.4	-3.6	5.9	-0.9	2.7
6. Total current revenue	7.6	8.1	7.5	8.4	5.6	9.3	11.0	11.4	8.5	-6.7	-7.9	3.7	2.5	1.7	3.3
7. Government consumption expenditure	5.4	8.4	7.3	8.0	8.4	10.2	9.3	8.4	9.0	9.8	5.5	-0.8	-1.2	-0.5	0.9
8. Collective consumption	3.9	8.7	8.9	5.9	8.7	9.1	7.6	9.1	9.1	9.8	3.1	0.1	-3.1	-1.1	3.2
9. Social transfers in kind	6.6	8.1	6.1	9.6	8.2	11.0	10.6	7.9	9.0	9.8	7.2	-1.5	0.1	-0.1	-0.6
10. Compensation of employees	5.8	6.6	6.2	6.1	8.0	7.5	7.5	8.0	9.7	9.9	6.1	-0.7	-1.3	-0.1	-0.1
11. Intermediate consumption	1.8	12.1	7.8	10.6	10.2	13.4	12.1	7.9	13.1	8.8	2.7	-4.2	-0.2	-5.0	2.4
12. Social transfers other than in kind	5.0	7.3	5.9	8.0	6.2	7.6	7.0	6.9	8.8	11.1	12.7	4.7	0.4	1.1	2.2
13. Social transfers in kind via market produ	6.7	9.6	8.4	11.6	4.3	13.5	10.3	12.0	-0.4	10.7	9.6	0.7	1.1	-0.7	1.8
14. Interest	8.2	0.0	1.7	-5.0	-6.3	-7.1	-4.7	-0.7	4.8	2.9	6.5	8.1	17.5	13.0	11.4
15. Subsidies	3.1	4.3	-2.6	10.6	6.5	1.4	10.5	6.9	15.7	5.1	-0.5	2.6	-13.3	-6.5	-8.7
16. Other current expenditure 1)	0.1	0.0	0.0	0.1	0.1	0.0	0.1	0.1	-0.1	0.2	0.2	-0.2	-0.3	0.0	0.0
17. Total current expenditure	5.5	7.1	5.8	7.2	6.5	7.7	7.7	7.7	8.4	10.0	8.0	1.0	-0.3	0.3	1.9
18. Gross saving 1)	0.7	0.3	0.5	0.4	-0.3	0.6	1.1	1.3	0.1	-6.1	-6.0	0.9	1.1	0.5	0.5
19. Capital transfers received	-10.3	-23.6	17.5	25.7	6.8	19.7	-1.5	1.1	-22.0	-46.1	-95.5	-1.5	-19.8	1.8	2.7
20. Total revenue	7.3	7.4	7.7	8.8	5.6	9.5	10.7	11.2	8.0	-7.2	-8.6	3.7	2.5	1.7	3.3
21. Gross fixed capital formation	-11.4	3.2	11.5	15.0	8.6	1.3	13.8	13.7	15.8	2.5	7.1	-14.3	-27.1	-11.3	1.9
22. Other capital expenditure 1)	-0.5	-0.1	0.1	0.0	-0.3	0.6	-0.5	0.0	0.1	0.1	0.0	-0.3	-0.5	0.2	0.0
23. Total expenditure	3.0	6.7	6.5	7.9	6.0	8.8	6.9	8.1	9.3	9.2	7.5	-1.1	-3.6	0.0	1.8
24. Tax burden	7.3	9.3	6.7	8.9	6.2	10.1	11.7	11.0	8.0	-8.2	-10.4	4.4	2.0	1.9	3.4
25. Net lending (+) or net borrowing (-) 1)	1.7	0.3	0.4	0.3	-0.1	0.2	1.4	1.1	-0.4	-6.4	-6.7	1.8	2.7	0.7	0.6

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	7.2	0.9	0.5	0.2	0.3	0.1	-1.3	-2.4	-1.9	4.5	11.2	9.3	6.6	5.9	5.3
2. Interest payments (% of GDP)	5.1	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	1.9	2.2	2.4	2.6
3. Implicit interest rate 2)	9.2	5.6	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.6	4.3	3.6	3.7	3.6	3.7
4. Nominal GDP growth rate	7.8	8.7	8.0	7.2	7.4	7.4	8.1	8.4	6.9	3.3	-3.7	0.3	2.2	1.8	2.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	7.2	0.9	0.5	0.2	0.3	0.1	-1.3	-2.4	-1.9	4.5	11.2	9.3	6.6	5.9	5.3
6. Contribution of nominal GDP growth	-4.3	-5.0	-4.4	-3.7	-3.6	-3.4	-3.5	-3.3	-2.5	-1.2	1.5	-0.2	-1.3	-1.2	-1.9
7. Stock-flow adjustment 3)	0.6	1.0	0.1	0.5	-0.6	0.7	1.5	2.2	1.2	0.5	1.0	-1.9	3.2	-0.5	0.8
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	2.1	-2.3	-2.5	-2.5	-2.0	-1.9	-3.1	-4.0	-3.5	2.9	9.4	7.4	4.5	3.5	2.7
9. Snow-ball effect	0.8	-1.8	-1.4	-1.0	-1.3	-1.3	-1.7	-1.7	-0.9	0.5	3.3	1.7	0.9	1.2	0.7
10. Stock-flow adjustment 3)	0.6	1.0	0.1	0.5	-0.6	0.7	1.5	2.2	1.2	0.5	1.0	-1.9	3.2	-0.5	0.8
(% of GDP)															
11. Change in gross debt 5)	3.5	-3.1	-3.8	-3.0	-3.8	-2.5	-3.2	-3.5	-3.3	3.9	13.7	7.2	8.5	4.2	4.2
12. Level of gross debt (end of year)	63.3	59.3	55.5	52.5	48.7	46.2	43.0	39.5	36.2	40.1	53.8	61.0	69.6	73.8	78.0

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

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

3) Line 7 = line 10.

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

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

Table 7A

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

France

(Mrd EURO-FRF)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	66	115	149	182	219	254	265	275	285	289	285	287	300	310	319
2. Current taxes on income and wealth	33	59	81	96	173	184	195	212	217	224	187	204	220	232	240
3. Social contributions	85	151	207	243	258	299	312	328	340	350	353	360	376	388	401
4. Of which actual social contributions	78	139	191	222	232	269	281	296	307	315	317	323	337	349	362
5. Other current revenue, including sales	19	38	49	62	67	76	80	86	92	98	99	100	108	113	117
6. Total current revenue	203	363	486	583	717	813	852	901	935	961	924	952	1003	1042	1077
7. Government consumption expenditure	95	172	224	283	330	393	408	422	436	450	467	480	490	501	513
8. Collective consumption	39	71	90	109	126	141	145	150	153	157	164	169	172	176	181
9. Social transfers in kind	56	101	135	174	204	252	263	272	282	293	303	311	317	325	332
10. Compensation of employees	57	100	126	162	191	220	227	233	241	247	254	259	264	268	272
11. Intermediate consumption	25	44	58	68	75	87	91	93	95	98	105	111	112	115	117
12. Social transfers other than in kind	68	129	170	215	248	293	306	320	333	345	365	378	390	401	412
13. Social transfers in kind via market produce	15	31	44	57	71	92	96	101	106	110	114	118	122	126	131
14. Interest	5	19	27	41	41	45	46	46	51	56	46	47	52	57	62
15. Subsidies	9	18	18	19	21	24	24	25	27	27	32	33	34	34	35
16. Other current expenditure	7	14	20	32	39	53	57	59	62	66	73	72	72	75	78
17. Total current expenditure	186	356	464	594	687	815	847	877	914	948	988	1018	1047	1076	1106
18. Gross saving	17	7	23	-11	30	-2	5	24	21	12	-64	-65	-43	-34	-29
19. Capital transfers received	0	0	0	2	5	9	17	8	6	5	5	5	6	7	8
20. Total revenue	203	363	487	585	722	822	869	910	941	965	929	958	1009	1050	1085
21. Gross fixed capital formation	14	23	35	38	44	51	56	58	61	63	64	59	61	64	67
22. Other capital expenditure	4	7	13	19	12	15	16	17	17	19	19	17	18	18	18
23. Total expenditure	204	386	512	651	744	881	920	952	992	1030	1071	1094	1125	1158	1191
24. Tax burden	179	316	430	511	636	717	753	793	819	836	794	822	866	901	932
25. Net lending (+) or net borrowing (-)	-1	-23	-26	-65	-22	-59	-50	-42	-52	-64	-143	-137	-116	-108	-106

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

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

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	14.8	15.4	14.4	15.2	15.2	15.3	15.4	15.3	15.1	14.9	15.1	14.9	15.1	15.3	15.2
2. Current taxes on income and wealth	7.4	7.9	7.9	8.1	12.0	11.1	11.3	11.8	11.5	11.6	9.9	10.6	11.1	11.4	11.5
3. Social contributions	19.1	20.3	20.1	20.3	17.9	18.1	18.2	18.2	18.0	18.1	18.7	18.6	18.9	19.1	19.2
4. Of which actual social contributions	17.4	18.6	18.5	18.6	16.1	16.2	16.4	16.5	16.3	16.3	16.8	16.7	17.0	17.2	17.3
5. Other current revenue, including sales	4.4	5.1	4.7	5.2	4.7	4.6	4.7	4.8	4.9	5.1	5.2	5.2	5.4	5.6	5.6
6. Total current revenue	45.7	48.8	47.1	48.7	49.8	49.1	49.6	50.1	49.5	49.7	48.9	49.3	50.5	51.4	51.5
7. Government consumption expenditure	21.4	23.1	21.7	23.6	22.9	23.8	23.8	23.5	23.1	23.3	24.7	24.8	24.6	24.7	24.5
8. Collective consumption	8.7	9.5	8.7	9.1	8.7	8.5	8.5	8.3	8.1	8.1	8.7	8.7	8.7	8.7	8.6
9. Social transfers in kind	12.7	13.5	13.0	14.5	14.2	15.2	15.3	15.1	15.0	15.1	16.0	16.1	16.0	16.0	15.9
10. Compensation of employees	12.7	13.5	12.2	13.5	13.3	13.3	13.2	13.0	12.8	12.8	13.5	13.4	13.3	13.2	13.0
11. Intermediate consumption	5.6	6.0	5.6	5.7	5.2	5.3	5.3	5.2	5.0	5.1	5.5	5.7	5.6	5.7	5.6
12. Social transfers other than in kind	15.3	17.4	16.4	18.0	17.2	17.7	17.8	17.8	17.7	17.8	19.3	19.6	19.6	19.8	19.7
13. Social transfers in kind via market produce	3.4	4.2	4.3	4.8	5.0	5.6	5.6	5.6	5.6	5.7	6.0	6.1	6.1	6.2	6.2
14. Interest	1.2	2.5	2.7	3.4	2.9	2.7	2.7	2.6	2.7	2.9	2.4	2.4	2.6	2.8	3.0
15. Subsidies	2.0	2.4	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.4	1.7	1.7	1.7	1.7	1.7
16. Other current expenditure	1.6	1.9	2.0	2.7	2.7	3.2	3.3	3.3	3.3	3.4	3.8	3.7	3.6	3.7	3.7
17. Total current expenditure	41.8	47.9	44.9	49.6	47.7	49.2	49.3	48.8	48.4	49.1	52.3	52.7	52.7	53.1	52.8
18. Gross saving	3.9	0.9	2.2	-0.9	2.1	-0.1	0.3	1.3	1.1	0.6	-3.4	-3.4	-2.2	-1.7	-1.4
19. Capital transfers received	0.0	0.0	0.0	0.2	0.3	0.5	1.0	0.5	0.3	0.2	0.2	0.3	0.3	0.4	0.4
20. Total revenue	45.7	48.8	47.1	48.9	50.2	49.6	50.6	50.6	49.9	49.9	49.2	49.5	50.8	51.8	51.8
21. Gross fixed capital formation	3.2	3.2	3.4	3.2	3.1	3.1	3.3	3.2	3.3	3.2	3.4	3.1	3.1	3.2	3.2
22. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.9	0.9	0.9	0.9	1.0	1.0	0.9	0.9	0.9	0.9
23. Total expenditure	46.0	51.9	49.6	54.4	51.7	53.2	53.5	52.9	52.6	53.3	56.7	56.6	56.6	57.1	56.9
24. Tax burden	40.2	42.5	41.6	42.7	44.2	43.3	43.8	44.1	43.4	43.2	42.0	42.5	43.6	44.4	44.5
25. Net lending (+) or net borrowing (-)	-0.3	-3.1	-2.5	-5.5	-1.5	-3.6	-2.9	-2.3	-2.7	-3.3	-7.5	-7.1	-5.8	-5.3	-5.1

Table 7C

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

France

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.0	7.5	5.5	4.8	1.3	6.5	4.5	3.8	3.7	1.1	-1.3	0.9	4.2	3.4	2.9
2. Current taxes on income and wealth	15.2	5.3	8.1	3.3	5.8	5.8	5.6	8.7	2.4	3.2	-16.5	9.3	8.0	5.2	3.5
3. Social contributions	12.5	7.0	6.0	3.0	4.0	3.1	4.4	5.1	3.8	2.8	1.0	2.0	4.2	3.3	3.4
4. Of which actual social contributions	12.2	6.9	6.0	2.9	4.0	3.1	4.5	5.4	3.6	2.7	0.6	1.8	4.5	3.6	3.6
5. Other current revenue, including sales	19.3	11.9	5.6	7.3	8.0	5.8	5.5	7.8	6.5	7.0	0.5	1.5	7.4	4.6	3.8
6. Total current revenue	13.8	7.4	6.1	4.1	4.0	5.0	4.8	5.8	3.7	2.8	-3.8	3.1	5.3	3.9	3.3
7. Government consumption expenditure	16.9	7.4	5.8	3.2	4.2	4.1	3.8	3.3	3.3	3.3	3.8	2.8	2.1	2.4	2.3
8. Collective consumption	17.3	7.6	4.0	0.1	3.2	4.4	2.9	3.0	2.4	2.7	4.4	2.8	2.1	2.4	2.3
9. Social transfers in kind	16.6	7.3	7.0	5.1	4.8	3.9	4.2	3.5	3.8	3.6	3.5	2.7	2.1	2.4	2.3
10. Compensation of employees	15.7	6.9	5.6	4.7	3.8	2.4	3.4	2.7	3.3	2.5	3.0	2.0	1.9	1.4	1.4
11. Intermediate consumption	16.1	8.0	5.5	2.4	5.8	5.4	4.1	2.4	2.3	3.0	7.3	5.6	1.4	2.6	2.0
12. Social transfers other than in kind	19.2	8.5	6.3	3.1	2.3	4.5	4.5	4.5	4.1	3.5	6.0	3.5	3.1	2.9	2.6
13. Social transfers in kind via market produ	22.9	12.9	5.9	4.7	6.4	5.4	4.0	5.1	4.6	4.1	3.8	3.3	3.5	3.4	3.6
14. Interest	57.5	16.1	14.4	7.1	1.2	1.6	1.0	0.4	10.5	11.0	-19.1	2.9	11.5	8.8	8.8
15. Subsidies	22.0	0.7	1.9	0.9	2.2	-3.9	-1.3	5.2	5.8	0.8	17.4	5.5	0.9	1.2	1.2
16. Other current expenditure 1)	0.1	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.4	-0.1	-0.1	0.1	0.0
17. Total current expenditure	19.4	8.2	6.4	3.8	3.7	3.7	3.9	3.6	4.1	3.8	4.2	3.0	2.8	2.8	2.7
18. Gross saving 1)	-2.0	-0.3	-0.1	0.1	0.1	0.6	0.4	1.0	-0.2	-0.5	-4.0	0.0	1.2	0.5	0.3
19. Capital transfers received	631.3	-112.9	-93.4	-9.9	11.8	2.8	98.9	-50.8	-28.1	-22.5	-2.6	11.7	18.8	17.7	7.5
20. Total revenue	13.9	8.0	5.6	4.0	4.0	5.0	5.8	4.7	3.4	2.6	-3.8	3.1	5.4	4.0	3.3
21. Gross fixed capital formation	14.5	12.3	5.2	-3.5	11.3	6.6	10.1	2.4	6.8	2.0	2.4	-7.8	3.5	4.5	4.5
22. Other capital expenditure 1)	0.1	0.1	0.3	0.3	-0.3	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	0.0	0.0	0.0
23. Total expenditure	19.1	8.5	6.9	3.9	3.5	3.9	4.4	3.5	4.3	3.8	4.0	2.1	2.9	2.9	2.8
24. Tax burden	13.3	7.3	5.5	3.7	3.6	4.8	5.0	5.3	3.2	2.1	-4.9	3.5	5.3	4.1	3.4
25. Net lending (+) or net borrowing (-) 1)	-2.1	-0.3	-0.6	0.0	0.3	0.5	0.7	0.6	-0.4	-0.6	-4.2	0.5	1.2	0.5	0.3

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	5.5	1.5	1.6	3.3	4.1	3.6	2.9	2.3	2.7	3.3	7.5	7.1	5.8	5.3	5.1
2. Interest payments (% of GDP)	3.4	2.9	3.0	2.9	2.8	2.7	2.7	2.6	2.7	2.9	2.4	2.4	2.6	2.8	3.0
3. Implicit interest rate 2)	7.2	5.1	5.4	5.3	4.9	4.5	4.2	4.0	4.4	4.6	3.5	3.1	3.3	3.3	3.4
4. Nominal GDP growth rate	3.3	5.3	3.9	3.2	2.9	4.3	3.8	4.7	4.9	2.5	-2.3	2.3	2.8	2.0	3.2
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.5	1.5	1.6	3.3	4.1	3.6	2.9	2.3	2.7	3.3	7.5	7.1	5.8	5.3	5.1
6. Contribution of nominal GDP growth	-1.6	-3.0	-2.1	-1.7	-1.7	-2.6	-2.4	-3.0	-3.0	-1.5	1.6	-1.8	-2.3	-1.7	-2.8
7. Stock-flow adjustment 3)	2.3	0.0	0.0	0.6	1.8	0.9	1.1	-2.1	0.5	2.2	1.7	-2.0	-0.5	0.1	0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	2.0	-1.4	-1.4	0.3	1.3	0.8	0.3	-0.2	0.0	0.4	5.1	4.6	3.2	2.5	2.1
9. Snow-ball effect	1.9	-0.1	0.9	1.2	1.1	0.1	0.3	-0.4	-0.3	1.4	4.0	0.6	0.4	1.1	0.2
10. Stock-flow adjustment 3)	2.3	0.0	0.0	0.6	1.8	0.9	1.1	-2.1	0.5	2.2	1.7	-2.0	-0.5	0.1	0.3
(% of GDP)															
11. Change in gross debt 5)	6.2	-1.4	-0.5	2.1	4.2	1.9	1.6	-2.7	0.3	4.0	10.8	3.3	3.1	3.8	2.6
12. Level of gross debt (end of year)	55.4	57.4	56.9	59.0	63.2	65.0	66.7	64.0	64.2	68.2	79.0	82.3	85.4	89.2	91.7

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

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

3) Line 7 = line 10.

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

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

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

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	16.7	37.8	72.8	111.6	175.1	195.5	202.7	220.3	227.1	215.8	206.1	216.5	223.9	241.3	254.8
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	185.4	189.8	213.9	233.2	239.6	222.9	226.1	227.1	239.4	249.5
3. Social contributions	28.0	58.1	98.4	135.5	147.3	175.5	181.2	188.1	203.7	215.8	212.6	212.9	217.5	220.0	223.9
4. Of which actual social contributions	25.4	51.3	88.1	119.4	143.3	171.9	177.8	184.6	199.8	211.9	208.4	208.8	213.3	215.9	219.6
5. Other current revenue, including sales	4.7	11.5	20.6	34.3	39.4	45.9	43.7	45.7	47.1	48.2	49.1	49.5	51.2	52.3	53.8
6. Total current revenue	68.3	159.7	288.9	418.4	533.6	602.3	617.4	668.1	711.0	719.5	690.6	704.9	719.6	753.0	782.0
7. Government consumption expenditure	34.4	80.3	141.1	169.7	219.2	275.1	289.4	298.2	303.3	315.4	325.0	327.7	326.7	325.0	323.6
8. Collective consumption	:	:	57.6	73.6	90.6	115.3	119.9	121.5	123.5	129.4	134.6	134.0	133.6	132.9	132.4
9. Social transfers in kind	:	:	83.6	96.2	128.6	159.8	169.6	176.6	179.9	186.0	190.3	193.6	193.1	192.0	191.3
10. Compensation of employees	21.8	48.9	85.6	103.9	124.3	149.9	156.5	163.2	164.1	169.7	171.0	172.3	170.3	169.2	168.4
11. Intermediate consumption	7.6	20.4	34.8	45.1	58.7	73.6	76.9	76.4	79.9	84.3	89.8	90.2	90.3	89.6	88.1
12. Social transfers other than in kind	25.0	63.6	105.4	154.4	195.5	234.8	242.3	252.1	264.4	277.2	291.5	298.2	305.4	312.4	320.9
13. Social transfers in kind via market produce	3.8	9.1	18.0	18.1	27.5	37.9	40.2	41.3	41.9	42.8	45.0	45.4	46.1	45.9	46.5
14. Interest	9.0	36.2	70.7	109.8	74.9	66.2	66.5	69.1	77.5	81.3	70.4	70.2	77.9	87.1	93.2
15. Subsidies	5.4	10.8	12.8	13.5	14.2	14.8	13.5	13.8	16.1	16.1	16.8	17.2	16.3	14.3	14.3
16. Other current expenditure	1.2	3.1	6.4	9.7	22.5	31.4	32.7	32.9	34.5	35.6	38.1	36.4	36.4	37.2	37.9
17. Total current expenditure	73.9	192.1	333.8	454.5	517.6	608.7	628.8	648.9	678.3	706.9	722.6	730.0	742.7	755.7	769.4
18. Gross saving	-5.6	-32.4	-44.9	-36.1	16.0	-6.4	-11.4	19.1	32.8	12.5	-31.9	-25.1	-23.0	-2.6	12.6
19. Capital transfers received	0.5	1.2	1.6	7.9	5.0	12.2	6.3	4.4	4.5	4.0	15.6	7.2	6.3	4.7	5.1
20. Total revenue	68.8	160.9	290.5	426.4	538.7	614.4	623.7	672.4	715.6	723.4	706.3	712.1	726.0	757.8	787.1
21. Gross fixed capital formation	6.0	14.7	22.3	19.6	27.9	33.7	34.0	35.1	36.1	35.3	38.2	32.2	29.5	22.6	21.0
22. Other capital expenditure	3.0	7.4	14.6	23.1	3.0	21.4	24.8	39.6	26.4	23.9	28.5	21.9	16.8	17.3	17.1
23. Total expenditure	83.0	214.1	370.7	497.3	548.6	663.8	687.6	723.6	740.8	766.1	789.2	784.1	789.0	795.5	807.5
24. Tax burden	62.4	144.6	263.4	379.4	497.2	564.8	576.0	623.0	664.6	673.0	653.4	658.7	671.0	701.6	728.8
25. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.3	-70.9	-9.9	-49.4	-63.9	-51.2	-25.3	-42.7	-83.0	-72.0	-63.0	-37.7	-20.4

Table 8B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Italy****(percentage of GDP at current market prices (excessive deficit procedure))**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	8.2	8.8	10.4	11.8	14.6	14.0	14.1	14.8	14.6	13.7	13.5	13.9	14.1	14.9	15.3
2. Current taxes on income and wealth	9.3	12.2	13.8	14.5	14.3	13.3	13.2	14.3	15.0	15.2	14.6	14.5	14.3	14.8	15.0
3. Social contributions	13.7	13.5	14.0	14.3	12.3	12.6	12.6	12.6	13.1	13.7	13.9	13.7	13.7	13.6	13.5
4. Of which actual social contributions	12.5	11.9	12.6	12.6	12.0	12.3	12.4	12.4	12.9	13.5	13.6	13.4	13.5	13.3	13.2
5. Other current revenue, including sales	2.3	2.7	2.9	3.6	3.3	3.3	3.0	3.1	3.0	3.1	3.2	3.2	3.2	3.2	3.2
6. Total current revenue	33.6	37.2	41.2	44.2	44.5	43.1	43.0	44.7	45.8	45.7	45.2	45.3	45.4	46.6	47.1
7. Government consumption expenditure	16.9	18.7	20.1	17.9	18.3	19.7	20.1	20.0	19.5	20.0	21.3	21.1	20.6	20.1	19.5
8. Collective consumption	:	:	8.2	7.8	7.6	8.2	8.3	8.1	7.9	8.2	8.8	8.6	8.4	8.2	8.0
9. Social transfers in kind	:	:	11.9	10.2	10.7	11.4	11.8	11.8	11.6	11.8	12.5	12.4	12.2	11.9	11.5
10. Compensation of employees	10.7	11.4	12.2	11.0	10.4	10.7	10.9	10.9	10.6	10.8	11.2	11.1	10.7	10.5	10.1
11. Intermediate consumption	3.7	4.8	5.0	4.8	4.9	5.3	5.4	5.1	5.1	5.4	5.9	5.8	5.7	5.5	5.3
12. Social transfers other than in kind	12.3	14.8	15.0	16.3	16.3	16.8	16.9	16.9	17.0	17.6	19.1	19.2	19.3	19.3	19.3
13. Social transfers in kind via market produce	1.9	2.1	2.6	1.9	2.3	2.7	2.8	2.8	2.7	2.7	2.9	2.9	2.9	2.8	2.8
14. Interest	4.4	8.4	10.1	11.6	6.2	4.7	4.6	4.6	5.0	5.2	4.6	4.5	4.9	5.4	5.6
15. Subsidies	2.6	2.5	1.8	1.4	1.2	1.1	0.9	0.9	1.0	1.0	1.1	1.1	1.0	0.9	0.9
16. Other current expenditure	0.6	0.7	0.9	1.0	1.9	2.2	2.3	2.2	2.2	2.3	2.5	2.3	2.3	2.3	2.3
17. Total current expenditure	36.3	44.7	47.6	48.0	43.2	43.5	43.8	43.5	43.6	44.9	47.3	46.9	46.8	46.7	46.3
18. Gross saving	-2.7	-7.5	-6.4	-3.8	1.3	-0.5	-0.8	1.3	2.1	0.8	-2.1	-1.6	-1.5	-0.2	0.8
19. Capital transfers received	0.2	0.3	0.2	0.8	0.4	0.9	0.4	0.3	0.3	0.3	1.0	0.5	0.4	0.3	0.3
20. Total revenue	33.8	37.5	41.4	45.0	45.0	44.0	43.4	45.0	46.0	45.9	46.3	45.8	45.8	46.9	47.4
21. Gross fixed capital formation	3.0	3.4	3.2	2.1	2.3	2.4	2.4	2.4	2.3	2.2	2.5	2.1	1.9	1.4	1.3
22. Other capital expenditure	1.5	1.7	2.1	2.4	0.3	1.5	1.7	2.7	1.7	1.5	1.9	1.4	1.1	1.1	1.0
23. Total expenditure	40.8	49.8	52.9	52.5	45.8	47.5	47.9	48.5	47.7	48.6	51.7	50.4	49.7	49.2	48.6
24. Tax burden	30.7	33.7	37.6	40.1	41.5	40.4	40.1	41.7	42.8	42.7	42.8	42.3	42.3	43.4	43.9
25. Net lending (+) or net borrowing (-)	-7.0	-12.4	-11.4	-7.5	-0.8	-3.5	-4.4	-3.4	-1.6	-2.7	-5.4	-4.6	-4.0	-2.3	-1.2

Table 8C

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

Italy

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	12.4	8.6	14.8	10.7	4.6	4.6	3.7	8.7	3.1	-5.0	-4.5	5.1	3.4	7.8	5.6
2. Current taxes on income and wealth	29.7	13.6	13.2	7.0	2.2	3.7	2.4	12.7	9.0	2.8	-7.0	1.4	0.5	5.4	4.2
3. Social contributions	15.4	12.7	14.7	5.8	6.3	5.0	3.2	3.8	8.3	6.0	-1.5	0.1	2.2	1.2	1.7
4. Of which actual social contributions	14.2	12.6	14.5	6.6	6.4	5.3	3.4	3.8	8.2	6.1	-1.7	0.2	2.2	1.2	1.7
5. Other current revenue, including sales	22.3	16.9	17.8	17.4	-2.3	11.2	-4.9	4.7	3.0	2.2	2.0	0.7	3.4	2.1	3.0
6. Total current revenue	19.1	12.3	14.4	8.4	3.7	4.9	2.5	8.2	6.4	1.2	-4.0	2.1	2.1	4.6	3.8
7. Government consumption expenditure	29.3	13.1	15.1	0.7	7.0	5.0	5.2	3.0	1.7	4.0	3.0	0.8	-0.3	-0.5	-0.4
8. Collective consumption	:	:	:	1.4	4.9	5.0	4.0	1.4	1.6	4.8	4.0	-0.5	-0.3	-0.5	-0.4
9. Social transfers in kind	:	:	:	0.1	8.4	5.1	6.1	4.2	1.8	3.4	2.4	1.7	-0.3	-0.5	-0.4
10. Compensation of employees	31.7	10.6	16.7	2.0	4.5	3.5	4.5	4.3	0.5	3.4	0.8	0.8	-1.2	-0.6	-0.5
11. Intermediate consumption	24.1	17.6	9.3	-0.9	7.1	5.8	4.6	-0.7	4.7	5.4	6.5	0.5	0.1	-0.8	-1.6
12. Social transfers other than in kind	34.6	14.6	10.6	4.6	2.8	4.6	3.2	4.0	4.9	4.8	5.2	2.3	2.4	2.3	2.7
13. Social transfers in kind via market produ	20.7	17.2	18.9	-0.7	16.5	9.0	6.1	2.6	1.3	2.2	5.1	1.0	1.6	-0.5	1.4
14. Interest	37.8	12.8	21.7	10.1	0.7	-3.4	0.5	3.9	12.1	5.0	-13.4	-0.3	11.0	11.8	7.0
15. Subsidies	19.5	2.3	-6.1	-6.9	3.1	1.1	-8.7	2.2	16.4	-0.1	4.1	2.8	-5.6	-12.3	0.0
16. Other current expenditure 1)	-0.1	0.1	-0.2	-0.2	-0.1	0.0	0.0	-0.1	0.0	0.0	0.2	-0.2	0.0	0.0	0.0
17. Total current expenditure	30.7	13.2	13.3	3.8	4.0	3.7	3.3	3.2	4.5	4.2	2.2	1.0	1.7	1.7	1.8
18. Gross saving 1)	-3.5	-0.4	0.3	2.1	-0.2	0.5	-0.3	2.1	0.8	-1.3	-2.9	0.5	0.2	1.3	0.9
19. Capital transfers received	73.6	-36.0	-26.9	126.2	-10.3	-45.4	-48.4	-30.1	2.7	-12.0	293.9	-54.1	-12.2	-25.1	8.4
20. Total revenue	19.5	11.6	14.1	9.4	3.6	3.1	1.5	7.8	6.4	1.1	-2.4	0.8	1.9	4.4	3.9
21. Gross fixed capital formation	40.7	15.9	11.6	2.3	3.2	2.0	0.9	3.2	2.9	-2.3	8.1	-15.6	-8.3	-23.5	-6.9
22. Other capital expenditure 1)	0.0	0.2	0.1	1.0	-1.3	-0.3	0.2	0.9	-1.0	-0.2	0.3	-0.5	-0.3	0.0	0.0
23. Total expenditure	31.0	13.8	13.3	5.9	1.2	3.0	3.6	5.2	2.4	3.4	3.0	-0.7	0.6	0.8	1.5
24. Tax burden	18.8	11.0	13.6	9.0	4.3	2.6	2.0	8.2	6.7	1.3	-2.9	0.8	1.9	4.6	3.9
25. Net lending (+) or net borrowing (-) 1)	-3.9	-0.9	0.0	1.6	1.1	0.1	-0.9	1.0	1.8	-1.1	-2.7	0.8	0.7	1.6	1.1

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	7.5	0.8	3.1	3.1	3.6	3.5	4.4	3.4	1.6	2.7	5.4	4.6	4.0	2.3	1.2
2. Interest payments (% of GDP)	11.6	6.2	6.2	5.6	5.1	4.7	4.6	4.6	5.0	5.2	4.6	4.5	4.9	5.4	5.6
3. Implicit interest rate 2)	10.3	5.8	6.0	5.3	5.0	4.8	4.6	4.6	4.9	5.1	4.2	4.0	4.2	4.6	4.8
4. Nominal GDP growth rate	7.9	6.3	4.8	3.7	3.1	4.2	2.8	3.9	4.1	1.3	-3.1	1.9	1.9	2.0	2.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	7.5	0.8	3.1	3.1	3.6	3.5	4.4	3.4	1.6	2.7	5.4	4.6	4.0	2.3	1.2
6. Contribution of nominal GDP growth	-9.0	-6.8	-5.0	-3.8	-3.1	-4.2	-2.8	-4.0	-4.2	-1.4	3.4	-2.2	-2.3	-2.3	-3.1
7. Stock-flow adjustment 3)	1.2	0.7	1.5	-2.3	-1.7	0.2	0.3	1.2	-0.5	1.4	0.9	0.5	0.3	0.0	0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-4.1	-5.4	-3.1	-2.5	-1.5	-1.2	-0.2	-1.2	-3.4	-2.5	0.8	0.1	-0.9	-3.1	-4.4
9. Snow-ball effect	2.6	-0.5	1.3	1.7	2.0	0.6	1.8	0.6	0.8	3.8	8.0	2.3	2.7	3.1	2.5
10. Stock-flow adjustment 3)	1.2	0.7	1.5	-2.3	-1.7	0.2	0.3	1.2	-0.5	1.4	0.9	0.5	0.3	0.0	0.1
(% of GDP)															
11. Change in gross debt 5)	-0.3	-5.2	-0.3	-3.0	-1.2	-0.5	2.0	0.7	-3.0	2.7	9.7	2.9	2.0	0.0	-1.8
12. Level of gross debt (end of year)	121.5	108.5	108.2	105.1	103.9	103.4	105.4	106.1	103.1	105.8	115.5	118.4	120.5	120.5	118.7

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	0.813	1.187	1.327	1.402	1.796	2.028	2.184	2.443	2.931	3.030	2.556	2.679	2.752	2.761	2.875
2. Current taxes on income and wealth	0.624	1.081	1.183	1.222	1.125	1.013	1.244	1.555	2.181	2.220	1.895	1.926	1.927	2.086	2.172
3. Social contributions	0.465	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.703	1.786	1.859
4. Of which actual social contributions	0.465	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.703	1.786	1.859
5. Other current revenue, including sales	0.396	0.465	0.530	0.509	0.667	0.687	0.780	0.834	0.778	0.795	0.829	0.945	0.851	0.797	0.830
6. Total current revenue	2.299	3.380	3.760	3.869	4.409	4.700	5.319	5.961	7.085	7.377	6.743	7.102	7.234	7.430	7.736
7. Government consumption expenditure	0.969	1.578	1.814	1.985	2.307	2.240	2.410	2.657	2.763	3.087	3.393	3.482	3.560	3.524	3.637
8. Collective consumption	0.527	0.854	1.020	1.103	1.284	1.221	1.351	1.469	1.548	1.730	1.909	1.959	1.984	1.963	2.026
9. Social transfers in kind	0.442	0.724	0.794	0.881	1.024	1.019	1.060	1.188	1.216	1.357	1.484	1.524	1.577	1.560	1.610
10. Compensation of employees	0.897	1.326	1.394	1.500	1.810	1.885	1.997	2.155	2.307	2.497	2.723	2.758	2.746	2.638	2.703
11. Intermediate consumption	0.191	0.404	0.566	0.666	0.696	0.574	0.645	0.753	0.759	0.855	0.909	0.978	0.946	0.972	1.012
12. Social transfers other than in kind	0.560	0.896	0.989	1.134	1.342	1.528	1.722	1.777	1.825	2.080	2.249	2.479	2.698	3.038	3.163
13. Social transfers in kind via market produce	0.000	0.000	0.000	0.000	0.009	0.004	0.013	0.019	0.022	0.021	0.027	0.021	0.030	0.037	0.038
14. Interest	0.143	0.331	0.357	0.348	0.415	0.417	0.473	0.470	0.483	0.487	0.432	0.391	0.430	0.508	0.529
15. Subsidies	0.064	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.032	0.037	0.108	0.079	0.082
16. Other current expenditure	0.214	0.181	0.188	0.203	0.299	0.231	0.351	0.346	0.445	0.536	0.490	0.461	0.577	0.258	0.268
17. Total current expenditure	2.069	3.273	3.643	3.967	4.710	4.782	5.296	5.597	5.907	6.547	6.862	7.125	7.536	7.529	7.795
18. Gross saving	0.230	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.364	1.178	0.831	-0.118	-0.022	-0.302	-0.099	-0.059
19. Capital transfers received	0.009	0.007	0.007	0.004	0.010	0.096	0.135	0.011	0.011	0.009	0.021	0.010	0.018	0.018	0.019
20. Total revenue	2.307	3.387	3.767	3.874	4.419	4.796	5.454	5.972	7.096	7.386	6.764	7.113	7.252	7.448	7.755
21. Gross fixed capital formation	0.252	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.477	0.528	0.709	0.659	0.695	0.644	0.671
22. Other capital expenditure	0.047	0.054	0.051	0.063	0.079	0.022	0.063	0.117	0.159	0.153	0.224	0.252	0.225	0.184	0.192
23. Total expenditure	2.367	3.616	4.004	4.357	5.182	5.311	5.779	6.145	6.542	7.228	7.794	8.036	8.457	8.357	8.658
24. Tax burden	1.922	2.891	3.220	3.330	3.731	4.117	4.668	5.117	6.319	6.613	5.986	6.231	6.384	6.635	6.908
25. Net lending (+) or net borrowing (-)	-0.060	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.554	0.158	-1.030	-0.923	-1.205	-0.909	-0.903

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	11.5	12.2	12.6	12.9	15.4	16.2	16.3	16.9	18.5	17.7	15.2	15.5	15.2	14.9	14.9
2. Current taxes on income and wealth	8.8	11.1	11.2	11.2	9.7	8.1	9.3	10.8	13.8	12.9	11.2	11.1	10.7	11.2	11.2
3. Social contributions	6.6	6.6	6.8	6.8	7.1	7.8	8.3	7.8	7.5	7.8	8.7	9.0	9.4	9.6	9.6
4. Of which actual social contributions	6.6	6.6	6.8	6.8	7.1	7.8	8.3	7.8	7.5	7.8	8.7	9.0	9.4	9.6	9.6
5. Other current revenue, including sales	5.6	4.8	5.0	4.7	5.7	5.5	5.8	5.8	4.9	4.6	4.9	5.5	4.7	4.3	4.3
6. Total current revenue	32.4	34.6	35.6	35.5	37.9	37.5	39.7	41.3	44.8	43.0	40.0	41.0	40.0	40.1	40.1
7. Government consumption expenditure	13.7	16.2	17.2	18.2	19.8	17.9	18.0	18.4	17.5	18.0	20.1	20.1	19.7	19.0	18.8
8. Collective consumption	7.4	8.8	9.7	10.1	11.0	9.8	10.1	10.2	9.8	10.1	11.3	11.3	11.0	10.6	10.5
9. Social transfers in kind	6.2	7.4	7.5	8.1	8.8	8.1	7.9	8.2	7.7	7.9	8.8	8.8	8.7	8.4	8.3
10. Compensation of employees	12.7	13.6	13.2	13.8	15.6	15.0	14.9	14.9	14.6	14.6	16.2	15.9	15.2	14.2	14.0
11. Intermediate consumption	2.7	4.1	5.4	6.1	6.0	4.6	4.8	5.2	4.8	5.0	5.4	5.6	5.2	5.2	5.2
12. Social transfers other than in kind	7.9	9.2	9.4	10.4	11.5	12.2	12.8	12.3	11.5	12.1	13.3	14.3	14.9	16.4	16.4
13. Social transfers in kind via market produce	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2
14. Interest	2.0	3.4	3.4	3.2	3.6	3.3	3.5	3.3	3.0	2.8	2.6	2.3	2.4	2.7	2.7
15. Subsidies	0.9	1.4	1.4	1.1	1.2	1.1	0.7	0.5	0.4	0.4	0.2	0.2	0.6	0.4	0.4
16. Other current expenditure	3.0	1.9	1.8	1.9	2.6	1.8	2.6	2.4	2.8	3.1	2.9	2.7	3.2	1.4	1.4
17. Total current expenditure	29.2	33.5	34.5	36.4	40.5	38.2	39.5	38.8	37.3	38.2	40.7	41.1	41.7	40.6	40.4
18. Gross saving	3.2	1.1	1.1	-0.9	-2.6	-0.7	0.2	2.5	7.4	4.8	-0.7	-0.1	-1.7	-0.5	-0.3
19. Capital transfers received	0.1	0.1	0.1	0.0	0.1	0.8	1.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20. Total revenue	32.5	34.7	35.7	35.6	38.0	38.3	40.7	41.4	44.8	43.1	40.1	41.0	40.1	40.2	40.2
21. Gross fixed capital formation	3.6	3.0	2.9	3.0	3.4	4.1	3.1	3.0	3.0	3.1	4.2	3.8	3.8	3.5	3.5
22. Other capital expenditure	0.7	0.6	0.5	0.6	0.7	0.2	0.5	0.8	1.0	0.9	1.3	1.5	1.2	1.0	1.0
23. Total expenditure	33.4	37.1	38.0	40.0	44.6	42.4	43.1	42.6	41.3	42.1	46.2	46.4	46.8	45.1	44.8
24. Tax burden	27.1	29.6	30.5	30.6	32.1	32.9	34.8	35.5	39.9	38.5	35.5	35.9	35.3	35.8	35.8
25. Net lending (+) or net borrowing (-)	-0.9	-2.3	-2.2	-4.4	-6.6	-4.1	-2.4	-1.2	3.5	0.9	-6.1	-5.3	-6.7	-4.9	-4.7

Table 9C

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

Cyprus

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	1.0	27.0	11.8	5.6	28.1	12.9	7.7	11.9	20.0	3.4	-15.6	4.8	2.7	0.3	4.1
2. Current taxes on income and wealth	0.8	12.1	9.4	3.4	-8.0	-10.0	22.9	25.0	40.2	1.8	-14.7	1.7	0.1	8.2	4.1
3. Social contributions	6.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	9.7	4.8	4.1
4. Of which actual social contributions	6.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	9.7	4.8	4.1
5. Other current revenue, including sales	7.1	14.3	14.0	-3.9	31.0	2.9	13.6	6.9	-6.7	2.1	4.3	14.0	-9.9	-6.4	4.1
6. Total current revenue	3.1	16.3	11.2	2.9	14.0	6.6	13.2	12.1	18.9	4.1	-8.6	5.3	1.9	2.7	4.1
7. Government consumption expenditure	18.5	0.5	14.9	9.4	16.3	-2.9	7.6	10.2	4.0	11.7	9.9	2.6	2.2	-1.0	3.2
8. Collective consumption	18.5	-0.7	19.4	8.2	16.3	-4.9	10.6	8.7	5.4	11.8	10.4	2.6	1.3	-1.0	3.2
9. Social transfers in kind	18.5	2.1	9.6	11.0	16.2	-0.5	4.0	12.1	2.3	11.6	9.4	2.7	3.5	-1.0	3.2
10. Compensation of employees	9.7	8.9	5.1	7.6	20.6	4.1	6.0	7.9	7.1	8.2	9.0	1.3	-0.4	-3.9	2.5
11. Intermediate consumption	44.9	-18.2	40.2	17.7	4.4	-17.4	12.2	16.8	0.9	12.6	6.2	7.6	-3.2	2.7	4.1
12. Social transfers other than in kind	8.9	10.4	10.3	14.7	18.3	13.9	12.7	3.2	2.7	14.0	8.1	10.2	8.9	12.6	4.1
13. Social transfers in kind via market produ	-	-	-	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	-20.1	42.4	20.8	4.4
14. Interest	23.9	20.4	7.6	-2.4	19.2	0.7	13.3	-0.6	2.6	0.8	-11.2	-9.4	9.9	18.1	4.1
15. Subsidies	23.1	102.6	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.7	7.0	-54.3	15.0	192.3	-26.4	4.1
16. Other current expenditure 1)	-0.1	0.2	-0.1	0.1	0.7	-0.7	0.8	-0.2	0.4	0.3	-0.2	-0.3	0.5	-1.8	0.0
17. Total current expenditure	13.1	8.5	11.3	8.9	18.7	1.5	10.8	5.7	5.5	10.8	4.8	3.8	5.8	-0.1	3.5
18. Gross saving 1)	-2.8	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	4.9	-2.6	-5.5	0.6	-1.5	1.1	0.2
19. Capital transfers received	-31.8	55.3	-6.8	-36.8	127.9	881.6	40.0	-91.7	1.8	-21.9	132.6	-50.7	76.3	2.4	4.0
20. Total revenue	3.0	16.3	11.2	2.8	14.1	8.5	13.7	9.5	18.8	4.1	-8.4	5.2	2.0	2.7	4.1
21. Gross fixed capital formation	-1.9	30.4	7.1	5.4	20.5	28.9	-17.2	2.4	10.6	10.8	34.2	-7.1	5.6	-7.4	4.1
22. Other capital expenditure 1)	-0.3	-0.2	-0.1	0.1	0.1	-0.5	0.3	0.3	0.2	-0.1	0.4	0.1	-0.2	-0.3	0.0
23. Total expenditure	10.4	9.5	10.7	8.8	18.9	2.5	8.8	6.3	6.5	10.5	7.8	3.1	5.2	-1.2	3.6
24. Tax burden	1.5	15.7	11.4	3.4	12.1	10.3	13.4	9.6	23.5	4.7	-9.5	4.1	3.7	3.9	4.1
25. Net lending (+) or net borrowing (-) 1)	-2.4	2.0	0.1	-2.2	-2.1	2.4	1.7	1.2	4.7	-2.6	-7.0	0.8	-1.3	1.8	0.2

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	4.3	2.3	2.2	4.4	6.6	4.1	2.4	1.2	-3.5	-0.9	6.1	5.3	6.7	4.9	4.7
2. Interest payments (% of GDP)	3.1	3.4	3.4	3.2	3.6	3.3	3.5	3.3	3.0	2.8	2.6	2.3	2.4	2.7	2.7
3. Implicit interest rate 2)	5.6	6.2	6.1	5.4	5.8	5.1	5.3	5.1	5.2	5.2	5.1	4.0	4.0	4.3	4.2
4. Nominal GDP growth rate	7.7	8.3	8.1	3.3	6.8	7.7	7.0	7.7	9.7	8.4	-1.8	2.8	4.2	2.7	4.1
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	4.3	2.3	2.2	4.4	6.6	4.1	2.4	1.2	-3.5	-0.9	6.1	5.3	6.7	4.9	4.7
6. Contribution of nominal GDP growth	-4.2	-4.5	-4.5	-1.9	-4.1	-5.0	-4.7	-5.0	-5.7	-4.5	0.9	-1.6	-2.5	-1.7	-2.7
7. Stock-flow adjustment 3)	-0.1	2.5	3.8	1.5	2.1	2.1	0.7	-1.0	3.3	-4.4	2.6	-0.8	-0.7	0.2	0.6
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	1.3	-1.1	-1.1	1.2	3.0	0.8	-1.1	-2.1	-6.5	-3.8	3.6	3.1	4.3	2.2	1.9
9. Snow-ball effect	-1.2	-1.1	-1.1	1.3	-0.6	-1.6	-1.1	-1.7	-2.7	-1.7	3.4	0.6	-0.1	1.0	0.0
10. Stock-flow adjustment 3)	-0.1	2.5	3.8	1.5	2.1	2.1	0.7	-1.0	3.3	-4.4	2.6	-0.8	-0.7	0.2	0.6
(% of GDP)															
11. Change in gross debt 5)	0.1	0.3	1.6	4.0	4.6	1.2	-1.5	-4.7	-5.9	-9.9	9.6	2.9	3.5	3.4	2.6
12. Level of gross debt (end of year)	59.3	59.6	61.2	65.1	69.7	70.9	69.4	64.7	58.8	48.9	58.5	61.5	64.9	68.4	70.9

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

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

3) Line 7 = line 10.

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

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

Table 10A

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

Luxembourg

(Mrd EURO-LUF)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	1.09	1.66	2.97	3.05	3.18	3.64	3.99	4.27	4.66	4.64	4.47	4.72	5.12	5.38	5.69
2. Current taxes on income and wealth	1.54	2.31	3.29	3.66	3.77	3.57	4.12	4.42	4.89	5.27	5.27	5.74	6.16	6.39	6.78
3. Social contributions	1.25	1.66	2.40	2.82	3.02	3.19	3.43	3.65	4.00	4.30	4.59	4.75	5.03	5.38	5.71
4. Of which actual social contributions	1.11	1.49	2.23	2.62	2.79	2.96	3.17	3.38	3.71	3.99	4.25	4.38	4.65	4.97	5.27
5. Other current revenue, including sales	0.63	0.70	0.89	0.90	0.89	0.92	0.96	1.15	1.35	1.52	1.34	1.39	1.43	1.46	1.54
6. Total current revenue	4.52	6.33	9.55	10.42	10.85	11.32	12.50	13.48	14.90	15.73	15.67	16.60	17.74	18.61	19.72
7. Government consumption expenditure	1.70	2.41	3.33	3.96	4.24	4.65	5.00	5.22	5.45	5.83	6.33	6.69	6.96	7.42	7.84
8. Collective consumption	0.71	1.02	1.38	1.64	1.74	1.85	1.98	2.03	2.09	2.26	2.43	2.56	2.67	2.84	2.99
9. Social transfers in kind	0.99	1.38	1.95	2.32	2.51	2.80	3.02	3.19	3.37	3.56	3.90	4.13	4.29	4.58	4.84
10. Compensation of employees	0.98	1.28	1.66	1.94	2.07	2.22	2.38	2.51	2.65	2.80	3.02	3.22	3.38	3.61	3.82
11. Intermediate consumption	0.29	0.53	0.71	0.81	0.88	0.93	1.04	1.03	1.11	1.26	1.38	1.41	1.44	1.54	1.63
12. Social transfers other than in kind	1.54	2.16	2.87	3.49	3.88	4.04	4.37	4.57	4.83	5.37	5.98	6.22	6.53	6.95	7.37
13. Social transfers in kind via market produce	0.40	0.58	0.90	1.14	1.24	1.44	1.53	1.62	1.66	1.74	1.88	1.97	2.04	2.18	2.30
14. Interest	0.05	0.06	0.07	0.06	0.06	0.05	0.05	0.06	0.09	0.13	0.14	0.16	0.21	0.23	0.26
15. Subsidies	0.26	0.24	0.34	0.37	0.40	0.45	0.50	0.52	0.60	0.61	0.63	0.68	0.73	0.75	0.78
16. Other current expenditure	0.28	0.37	0.64	0.67	0.74	0.95	0.90	0.96	0.96	1.04	1.13	1.23	1.35	1.45	1.55
17. Total current expenditure	3.81	5.21	7.20	8.48	9.27	10.07	10.76	11.28	11.89	12.93	14.16	14.89	15.68	16.72	17.70
18. Gross saving	0.71	1.12	2.35	1.94	1.58	1.24	1.74	2.20	3.01	2.80	1.51	1.71	2.06	1.89	2.01
19. Capital transfers received	0.02	0.03	0.03	0.04	0.06	0.07	0.07	0.06	0.07	0.09	0.08	0.08	0.08	0.08	0.08
20. Total revenue	4.54	6.36	9.58	10.47	10.91	11.38	12.57	13.54	14.98	15.82	15.76	16.68	17.82	18.69	19.80
21. Gross fixed capital formation	0.47	0.58	0.84	1.18	1.18	1.17	1.36	1.23	1.24	1.27	1.40	1.66	1.77	1.82	1.87
22. Other capital expenditure	0.18	0.20	0.22	0.30	0.34	0.44	0.45	0.58	0.47	0.43	0.54	0.56	0.59	0.62	0.65
23. Total expenditure	4.46	6.00	8.27	9.96	10.79	11.68	12.57	13.08	13.60	14.63	16.09	17.11	18.05	19.15	20.23
24. Tax burden	3.97	5.61	8.62	9.43	9.86	10.26	11.39	12.18	13.38	14.02	14.10	14.96	16.04	16.86	17.87
25. Net lending (+) or net borrowing (-)	0.08	0.37	1.31	0.50	0.12	-0.30	0.00	0.46	1.38	1.19	-0.34	-0.43	-0.23	-0.46	-0.43

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

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	9.4	11.0	13.5	12.7	12.3	13.3	13.2	12.6	12.4	11.8	12.0	11.7	12.2	12.5	12.6
2. Current taxes on income and wealth	13.3	15.3	14.9	15.3	14.6	13.0	13.6	13.0	13.0	13.4	14.1	14.3	14.8	14.9	15.0
3. Social contributions	10.8	11.0	10.9	11.8	11.7	11.6	11.3	10.8	10.7	10.9	12.3	11.8	12.0	12.5	12.7
4. Of which actual social contributions	9.6	9.9	10.1	10.9	10.8	10.8	10.5	10.0	9.9	10.1	11.4	10.9	11.1	11.6	11.7
5. Other current revenue, including sales	5.4	4.7	4.1	3.7	3.4	3.3	3.2	3.4	3.6	3.9	3.6	3.4	3.4	3.4	3.4
6. Total current revenue	38.9	41.9	43.4	43.4	42.0	41.2	41.3	39.7	39.8	39.9	41.9	41.2	42.5	43.4	43.8
7. Government consumption expenditure	14.6	15.9	15.1	16.5	16.4	16.9	16.5	15.4	14.6	14.8	16.9	16.6	16.7	17.3	17.4
8. Collective consumption	6.1	6.8	6.3	6.8	6.7	6.7	6.5	6.0	5.6	5.7	6.5	6.3	6.4	6.6	6.6
9. Social transfers in kind	8.5	9.2	8.9	9.7	9.7	10.2	10.0	9.4	9.0	9.0	10.4	10.3	10.3	10.7	10.8
10. Compensation of employees	8.4	8.5	7.5	8.1	8.0	8.1	7.9	7.4	7.1	7.1	8.1	8.0	8.1	8.4	8.5
11. Intermediate consumption	2.5	3.5	3.2	3.4	3.4	3.4	3.4	3.0	2.9	3.2	3.7	3.5	3.5	3.6	3.6
12. Social transfers other than in kind	13.3	14.3	13.1	14.5	15.0	14.7	14.4	13.5	12.9	13.6	16.0	15.4	15.6	16.2	16.4
13. Social transfers in kind via market produce	3.5	3.8	4.1	4.7	4.8	5.2	5.0	4.8	4.4	4.4	5.0	4.9	4.9	5.1	5.1
14. Interest	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.6
15. Subsidies	2.3	1.6	1.5	1.5	1.5	1.6	1.6	1.5	1.6	1.5	1.7	1.7	1.7	1.8	1.7
16. Other current expenditure	2.4	2.4	2.9	2.8	2.9	3.5	3.0	2.8	2.6	2.6	3.0	3.1	3.2	3.4	3.4
17. Total current expenditure	32.8	34.5	32.7	35.4	35.9	36.7	35.5	33.3	31.7	32.8	37.9	37.0	37.5	39.0	39.3
18. Gross saving	6.1	7.4	10.7	8.1	6.1	4.5	5.7	6.5	8.0	7.1	4.1	4.2	4.9	4.4	4.5
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	0.2
20. Total revenue	39.1	42.1	43.6	43.6	42.2	41.5	41.5	39.9	39.9	40.1	42.1	41.4	42.6	43.6	44.0
21. Gross fixed capital formation	4.1	3.8	3.8	4.9	4.6	4.3	4.5	3.6	3.3	3.2	3.7	4.1	4.2	4.2	4.2
22. Other capital expenditure	1.5	1.3	1.0	1.2	1.3	1.6	1.5	1.7	1.3	1.1	1.4	1.4	1.4	1.4	1.4
23. Total expenditure	38.4	39.7	37.6	41.5	41.8	42.6	41.5	38.6	36.3	37.1	43.0	42.5	43.2	44.6	44.9
24. Tax burden	34.2	37.1	39.2	39.3	38.2	37.4	37.6	35.9	35.7	35.6	37.7	37.2	38.4	39.3	39.7
25. Net lending (+) or net borrowing (-)	0.7	2.4	6.0	2.1	0.5	-1.1	0.0	1.4	3.7	3.0	-0.9	-1.1	-0.6	-1.1	-0.9

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

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	1.1	-2.0	17.1	2.8	4.4	14.5	9.5	6.9	9.3	-0.4	-3.7	5.5	8.4	5.1	5.9
2. Current taxes on income and wealth	-0.3	9.1	11.7	6.9	3.0	-5.4	15.4	7.3	10.7	7.8	0.0	9.0	7.3	3.8	6.0
3. Social contributions	9.6	5.2	10.0	5.8	6.9	5.8	7.5	6.3	9.7	7.5	6.7	3.4	6.0	7.0	6.0
4. Of which actual social contributions	9.8	5.4	10.5	5.8	6.6	5.8	7.4	6.3	9.9	7.5	6.5	3.2	6.0	7.0	6.0
5. Other current revenue, including sales	0.7	14.4	15.4	-0.1	-1.1	3.3	5.1	19.6	17.2	12.7	-11.9	3.6	3.0	1.9	5.6
6. Total current revenue	2.8	5.5	13.2	4.8	4.1	4.3	10.5	7.8	10.5	5.6	-0.4	5.9	6.9	4.9	6.0
7. Government consumption expenditure	6.8	13.2	7.8	8.9	7.2	9.6	7.6	4.4	4.5	6.9	8.5	5.7	4.1	6.6	5.6
8. Collective consumption	5.5	17.8	11.8	11.4	6.2	6.4	7.0	2.8	2.6	8.6	7.4	5.1	4.6	6.2	5.5
9. Social transfers in kind	7.8	10.0	5.1	7.2	7.9	11.8	8.0	5.4	5.7	5.8	9.3	6.1	3.8	6.9	5.6
10. Compensation of employees	6.3	4.8	6.5	8.7	7.0	7.2	6.9	5.4	5.8	5.4	7.9	6.8	4.9	6.8	5.7
11. Intermediate consumption	9.8	52.2	16.6	10.5	8.2	6.4	11.9	-0.9	6.9	13.8	9.4	2.3	2.6	6.3	6.0
12. Social transfers other than in kind	16.2	6.7	7.2	11.4	11.4	4.0	8.3	4.5	5.8	11.1	11.3	3.9	5.0	6.5	6.0
13. Social transfers in kind via market produ	6.7	8.8	2.7	7.4	9.0	16.0	6.2	6.4	2.0	4.8	8.1	5.0	3.5	7.0	5.5
14. Interest	-0.7	-1.2	15.6	-15.1	-8.7	-20.0	2.7	28.7	46.1	42.1	9.8	17.4	30.6	10.0	10.0
15. Subsidies	15.3	-31.2	19.0	7.1	7.0	12.2	12.0	5.0	13.5	1.7	4.8	6.7	7.1	4.0	4.0
16. Other current expenditure 1)	0.0	-0.2	-0.5	0.1	0.1	0.6	-0.5	-0.1	-0.3	0.1	0.4	0.0	0.2	0.1	0.1
17. Total current expenditure	11.2	6.0	6.7	9.5	9.3	8.7	6.9	4.8	5.4	8.8	9.5	5.2	5.3	6.6	5.9
18. Gross saving 1)	-3.1	-0.1	2.2	-1.7	-2.0	-1.6	1.2	0.8	1.5	-0.9	-3.1	0.2	0.7	-0.5	0.1
19. Capital transfers received	14.3	11.2	-3.7	23.1	35.2	11.7	10.1	-14.7	18.2	22.5	-6.7	-4.9	-5.0	4.0	4.0
20. Total revenue	2.8	5.5	13.2	4.8	4.3	4.3	10.5	7.7	10.6	5.7	-0.4	5.8	6.8	4.9	5.9
21. Gross fixed capital formation	15.5	7.8	-1.2	21.9	-0.3	-1.1	16.6	-9.9	0.8	2.5	10.3	18.6	7.1	2.5	3.0
22. Other capital expenditure 1)	0.3	-0.1	0.1	1.7	0.1	0.3	-0.1	0.2	-0.5	-0.2	0.3	0.0	0.0	0.0	0.0
23. Total expenditure	12.5	5.7	6.1	15.8	8.3	8.2	7.6	4.1	3.9	7.6	10.0	6.3	5.5	6.1	5.6
24. Tax burden	6.0	4.7	13.1	5.2	4.6	4.0	11.0	6.9	9.9	4.8	0.6	6.1	7.2	5.1	6.0
25. Net lending (+) or net borrowing (-) 1)	-3.6	0.0	2.6	-4.0	-1.6	-1.6	1.1	1.3	2.3	-0.7	-3.9	-0.2	0.5	-0.5	0.1

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.0	0.9	1.1	0.6	1.1	0.9
2. Interest payments (% of GDP)	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.6
3. Implicit interest rate 2)	8.1	5.8	5.5	4.4	3.8	2.9	2.7	3.3	3.9	5.1	2.6	3.0	2.8	2.9	3.0
4. Nominal GDP growth rate	3.8	10.6	2.6	6.3	7.7	6.3	10.3	12.0	10.5	5.2	-5.2	7.7	3.8	2.7	5.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.0	0.9	1.1	0.6	1.1	0.9
6. Contribution of nominal GDP growth	-0.2	-0.6	-0.2	-0.4	-0.5	-0.4	-0.6	-0.7	-0.6	-0.3	0.7	-1.1	-0.7	-0.5	-1.0
7. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.7	-0.5	0.3	2.6	4.3	10.4	-0.5	4.3	0.6	0.1	0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-2.8	-6.3	-6.4	-2.4	-0.7	0.9	-0.2	-1.5	-3.9	-3.3	0.5	0.7	0.1	0.5	0.4
9. Snow-ball effect	0.2	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.4	0.0	1.1	-0.6	-0.2	0.0	-0.4
10. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.7	-0.5	0.3	2.6	4.3	10.4	-0.5	4.3	0.6	0.1	0.1
(% of GDP)															
11. Change in gross debt 5)	1.9	-0.3	0.1	0.0	-0.2	0.2	-0.3	0.6	0.0	7.0	1.1	4.3	0.5	0.7	0.1
12. Level of gross debt (end of year)	7.4	6.2	6.3	6.3	6.1	6.3	6.1	6.7	6.7	13.7	14.8	19.1	19.5	20.2	20.3

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 11A

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

Malta

(Mrd EURO-MTL)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	0.365	0.496	0.535	0.557	0.582	0.658	0.718	0.759	0.802	0.830	0.812	0.835	0.906	0.930	0.960
2. Current taxes on income and wealth	0.242	0.366	0.407	0.483	0.522	0.502	0.559	0.610	0.726	0.743	0.795	0.808	0.834	0.859	0.898
3. Social contributions	0.216	0.304	0.334	0.346	0.353	0.360	0.380	0.390	0.398	0.432	0.435	0.456	0.467	0.479	0.493
4. Of which actual social contributions	0.181	0.259	0.274	0.283	0.288	0.293	0.307	0.315	0.322	0.352	0.352	0.371	0.380	0.389	0.401
5. Other current revenue, including sales	0.207	0.179	0.186	0.187	0.206	0.225	0.178	0.179	0.204	0.248	0.203	0.210	0.204	0.215	0.225
6. Total current revenue	1.029	1.346	1.461	1.572	1.663	1.745	1.836	1.938	2.130	2.253	2.246	2.310	2.411	2.483	2.577
7. Government consumption expenditure	0.550	0.736	0.810	0.853	0.901	0.934	0.941	1.012	1.042	1.216	1.239	1.293	1.339	1.394	1.447
8. Collective consumption	0.278	0.357	0.447	0.457	0.495	0.492	0.493	0.510	0.543	0.625	0.617	0.645	0.671	0.699	0.726
9. Social transfers in kind	0.272	0.379	0.363	0.396	0.406	0.443	0.448	0.503	0.500	0.591	0.622	0.648	0.668	0.695	0.722
10. Compensation of employees	0.433	0.515	0.600	0.618	0.647	0.658	0.668	0.678	0.707	0.831	0.830	0.840	0.861	0.896	0.932
11. Intermediate consumption	0.143	0.194	0.179	0.198	0.221	0.249	0.238	0.286	0.296	0.377	0.353	0.377	0.398	0.418	0.439
12. Social transfers other than in kind	0.335	0.471	0.505	0.538	0.559	0.576	0.615	0.634	0.686	0.720	0.769	0.805	0.845	0.887	0.927
13. Social transfers in kind via market produce	0.008	0.013	0.015	0.019	0.021	0.024	0.027	0.033	0.033	0.037	0.041	0.042	0.047	0.049	0.051
14. Interest	0.060	0.143	0.135	0.152	0.149	0.164	0.178	0.180	0.181	0.187	0.183	0.186	0.207	0.221	0.230
15. Subsidies	0.052	0.056	0.066	0.090	0.096	0.086	0.101	0.109	0.112	0.125	0.064	0.060	0.066	0.055	0.049
16. Other current expenditure	0.036	0.049	0.064	0.038	0.053	0.086	0.081	0.082	0.092	0.095	0.108	0.117	0.114	0.117	0.123
17. Total current expenditure	1.068	1.442	1.565	1.654	1.746	1.843	1.909	2.002	2.107	2.372	2.348	2.428	2.538	2.642	2.750
18. Gross saving	-0.038	-0.097	-0.103	-0.081	-0.083	-0.098	-0.074	-0.064	0.023	-0.119	-0.101	-0.118	-0.126	-0.159	-0.174
19. Capital transfers received	0.021	0.046	0.016	0.021	0.024	0.089	0.173	0.168	0.071	0.047	0.064	0.112	0.130	0.141	0.148
20. Total revenue	1.050	1.392	1.477	1.593	1.688	1.835	2.009	2.105	2.200	2.299	2.310	2.422	2.541	2.624	2.724
21. Gross fixed capital formation	0.085	0.153	0.141	0.177	0.208	0.174	0.227	0.204	0.206	0.139	0.129	0.133	0.151	0.156	0.164
22. Other capital expenditure	0.022	0.032	0.036	0.016	0.148	0.031	0.014	0.040	0.017	0.057	0.050	0.083	0.049	0.062	0.065
23. Total expenditure	1.174	1.628	1.741	1.847	2.102	2.048	2.151	2.246	2.329	2.568	2.527	2.644	2.737	2.861	2.979
24. Tax burden	0.792	1.129	1.220	1.353	1.383	1.477	1.625	1.720	1.890	1.967	1.994	2.045	2.152	2.211	2.292
25. Net lending (+) or net borrowing (-)	-0.124	-0.236	-0.264	-0.254	-0.414	-0.213	-0.142	-0.141	-0.128	-0.268	-0.217	-0.222	-0.196	-0.236	-0.255

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	12.3	12.3	13.0	12.8	12.9	14.5	14.9	15.0	14.7	14.2	13.9	13.6	14.1	13.9	13.7
2. Current taxes on income and wealth	8.2	9.1	9.9	11.1	11.6	11.1	11.6	12.0	13.3	12.7	13.6	13.1	12.9	12.8	12.8
3. Social contributions	7.3	7.5	8.1	8.0	7.8	8.0	7.9	7.7	7.3	7.4	7.5	7.4	7.2	7.1	7.0
4. Of which actual social contributions	6.1	6.4	6.7	6.5	6.4	6.5	6.4	6.2	5.9	6.0	6.0	6.0	5.9	5.8	5.7
5. Other current revenue, including sales	7.0	4.4	4.5	4.3	4.6	5.0	3.7	3.5	3.7	4.2	3.5	3.4	3.2	3.2	3.2
6. Total current revenue	34.8	33.3	35.6	36.2	37.0	38.5	38.1	38.2	39.0	38.6	38.5	37.5	37.4	37.1	36.7
7. Government consumption expenditure	18.6	18.2	19.7	19.7	20.0	20.6	19.5	19.9	19.1	20.8	21.2	21.0	20.8	20.8	20.6
8. Collective consumption	9.4	8.8	10.9	10.5	11.0	10.9	10.2	10.0	9.9	10.7	10.6	10.5	10.4	10.4	10.3
9. Social transfers in kind	9.2	9.4	8.8	9.1	9.0	9.8	9.3	9.9	9.2	10.1	10.7	10.5	10.3	10.4	10.3
10. Compensation of employees	14.6	12.8	14.6	14.2	14.4	14.5	13.9	13.4	13.0	14.2	14.2	13.6	13.4	13.4	13.3
11. Intermediate consumption	4.8	4.8	4.4	4.6	4.9	5.5	4.9	5.6	5.4	6.5	6.1	6.1	6.2	6.2	6.3
12. Social transfers other than in kind	11.3	11.7	12.3	12.4	12.4	12.7	12.8	12.5	12.6	12.3	13.2	13.1	13.1	13.2	13.2
13. Social transfers in kind via market produce	0.3	0.3	0.4	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7
14. Interest	2.0	3.5	3.3	3.5	3.3	3.6	3.7	3.5	3.3	3.2	3.1	3.0	3.2	3.3	3.3
15. Subsidies	1.7	1.4	1.6	2.1	2.1	1.9	2.1	2.2	2.1	2.1	1.1	1.0	1.0	0.8	0.7
16. Other current expenditure	1.2	1.2	1.6	0.9	1.2	1.9	1.7	1.6	1.7	1.6	1.9	1.9	1.8	1.7	1.8
17. Total current expenditure	36.1	35.7	38.1	38.1	38.8	40.7	39.6	39.5	38.6	40.6	40.3	39.4	39.3	39.4	39.2
18. Gross saving	-1.3	-2.4	-2.5	-1.9	-1.8	-2.2	-1.5	-1.3	0.4	-2.0	-1.7	-1.9	-2.0	-2.4	-2.5
19. Capital transfers received	0.7	1.1	0.4	0.5	0.5	2.0	3.6	3.3	1.3	0.8	1.1	1.8	2.0	2.1	2.1
20. Total revenue	35.5	34.5	36.0	36.7	37.5	40.5	41.7	41.5	40.3	39.4	39.6	39.3	39.4	39.2	38.8
21. Gross fixed capital formation	2.9	3.8	3.4	4.1	4.6	3.8	4.7	4.0	3.8	2.4	2.2	2.2	2.3	2.3	2.3
22. Other capital expenditure	0.7	0.8	0.9	0.4	3.3	0.7	0.3	0.8	0.3	1.0	0.9	1.3	0.8	0.9	0.9
23. Total expenditure	39.7	40.3	42.4	42.6	46.7	45.2	44.6	44.3	42.7	44.0	43.3	42.9	42.4	42.7	42.4
24. Tax burden	26.8	27.9	29.7	31.2	30.7	32.6	33.7	33.9	34.7	33.7	34.2	33.2	33.4	33.0	32.7
25. Net lending (+) or net borrowing (-)	-4.2	-5.8	-6.4	-5.8	-9.2	-4.7	-2.9	-2.8	-2.4	-4.6	-3.7	-3.6	-3.0	-3.5	-3.6

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

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	-1.1	10.2	7.9	4.2	4.4	13.1	9.2	5.7	5.6	3.6	-2.1	2.8	8.5	2.6	3.3
2. Current taxes on income and wealth	-7.7	16.3	11.1	18.6	8.2	-3.8	11.4	9.0	19.1	2.3	7.1	1.6	3.2	3.1	4.5
3. Social contributions	10.3	11.8	9.6	3.7	2.1	2.0	5.5	2.5	2.2	8.5	0.7	4.9	2.4	2.5	3.0
4. Of which actual social contributions	7.7	15.5	5.8	3.5	1.7	1.8	4.6	2.6	2.3	9.2	0.0	5.4	2.4	2.5	3.0
5. Other current revenue, including sales	-12.3	-12.1	3.8	0.3	10.5	8.9	-20.8	0.5	14.0	21.6	-17.9	3.4	-3.1	5.4	4.8
6. Total current revenue	-2.5	8.4	8.6	7.6	5.8	4.9	5.2	5.5	9.9	5.8	-0.3	2.8	4.4	3.0	3.8
7. Government consumption expenditure	12.0	7.5	10.1	5.3	5.7	3.7	0.7	7.5	3.0	16.7	1.9	4.4	3.5	4.1	3.9
8. Collective consumption	13.5	5.4	25.3	2.3	8.4	-0.7	0.3	3.3	6.5	15.3	-1.3	4.5	4.1	4.1	3.9
9. Social transfers in kind	10.4	9.6	-4.3	9.1	2.6	9.0	1.2	12.2	-0.6	18.2	5.2	4.3	3.0	4.1	3.9
10. Compensation of employees	7.9	3.2	16.5	3.0	4.7	1.7	1.5	1.5	4.2	17.6	-0.2	1.3	2.5	4.0	4.0
11. Intermediate consumption	5.7	21.1	-7.6	10.9	11.3	12.6	-4.2	19.9	3.6	27.5	-6.4	6.8	5.5	5.0	5.0
12. Social transfers other than in kind	13.8	2.2	7.1	6.5	4.0	2.9	6.9	3.0	8.2	5.0	6.8	4.7	5.0	5.0	4.5
13. Social transfers in kind via market produ	2.2	5.2	13.1	27.6	9.2	16.3	12.3	20.1	0.1	12.1	11.0	3.8	10.2	4.8	4.5
14. Interest	14.2	6.3	-5.7	12.6	-1.6	9.8	8.4	1.1	0.9	3.0	-1.8	1.6	11.1	6.7	4.0
15. Subsidies	34.6	-18.6	18.5	35.7	6.1	-10.0	17.6	8.1	2.4	11.6	-48.8	-5.7	9.0	-16.9	-10.2
16. Other current expenditure 1)	-0.3	0.3	0.3	-0.7	0.3	0.7	-0.2	-0.1	0.1	-0.1	0.2	0.0	-0.1	0.0	0.0
17. Total current expenditure	10.0	5.2	8.5	5.7	5.6	5.5	3.6	4.9	5.2	12.6	-1.0	3.4	4.5	4.1	4.1
18. Gross saving 1)	-4.3	1.2	-0.1	0.6	0.0	-0.3	0.6	0.3	1.7	-2.5	0.3	-0.2	0.0	-0.4	-0.1
19. Capital transfers received	206.0	11.8	-66.3	35.0	15.3	267.8	93.3	-2.9	-58.0	-34.1	36.6	76.0	16.0	9.1	4.4
20. Total revenue	1.6	8.5	6.1	7.9	5.9	8.7	9.5	4.8	4.5	4.5	0.5	4.8	4.9	3.3	3.8
21. Gross fixed capital formation	25.8	-5.5	-7.9	25.5	17.6	-16.6	30.9	-10.1	0.6	-32.6	-6.7	2.7	13.4	3.9	4.8
22. Other capital expenditure 1)	0.3	0.0	0.1	-0.5	2.9	-2.6	-0.4	0.5	-0.5	0.7	-0.1	0.5	-0.6	0.2	0.0
23. Total expenditure	11.8	4.1	7.0	6.1	13.8	-2.6	5.0	4.4	3.7	10.2	-1.6	4.6	3.5	4.5	4.1
24. Tax burden	-1.1	13.7	8.1	10.9	2.2	6.8	10.0	5.9	9.9	4.1	1.4	2.5	5.2	2.8	3.7
25. Net lending (+) or net borrowing (-) 1)	-3.8	1.9	-0.6	0.6	-3.4	4.5	1.8	0.2	0.4	-2.2	0.9	0.1	0.6	-0.5	-0.1

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	7.7	5.8	6.4	5.8	9.2	4.7	2.9	2.8	2.4	4.6	3.7	3.6	3.0	3.5	3.6
2. Interest payments (% of GDP)	3.7	3.5	3.3	3.5	3.3	3.6	3.7	3.5	3.3	3.2	3.1	3.0	3.2	3.3	3.3
3. Implicit interest rate 2)	7.3	6.9	6.1	6.1	5.8	5.4	5.5	5.4	5.6	5.5	5.0	4.7	4.9	4.9	4.8
4. Nominal GDP growth rate	5.3	11.2	1.7	5.7	3.7	0.7	6.3	5.3	7.5	7.1	-0.2	5.7	4.6	3.9	4.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	7.7	5.8	6.4	5.8	9.2	4.7	2.9	2.8	2.4	4.6	3.7	3.6	3.0	3.5	3.6
6. Contribution of nominal GDP growth	-2.7	-5.8	-0.9	-3.3	-2.1	-0.5	-4.3	-3.5	-4.5	-4.1	0.1	-3.7	-3.1	-2.6	-3.2
7. Stock-flow adjustment 3)	-1.3	-2.2	0.5	-4.4	1.2	-0.1	-0.7	-4.8	0.1	-0.4	1.8	1.2	0.7	0.3	0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	4.0	2.3	3.1	2.3	5.9	1.1	-0.7	-0.8	-1.0	1.4	0.6	0.6	-0.2	0.2	0.4
9. Snow-ball effect	1.0	-2.2	2.4	0.2	1.2	3.1	-0.6	0.0	-1.2	-0.9	3.2	-0.6	0.1	0.7	0.1
10. Stock-flow adjustment 3)	-1.3	-2.2	0.5	-4.4	1.2	-0.1	-0.7	-4.8	0.1	-0.4	1.8	1.2	0.7	0.3	0.3
(% of GDP)															
11. Change in gross debt 5)	3.7	-2.2	6.0	-1.8	8.4	4.1	-2.1	-5.5	-2.1	0.1	5.6	1.1	0.6	1.2	0.7
12. Level of gross debt (end of year)	57.1	55.0	61.0	59.2	67.6	71.7	69.7	64.1	62.1	62.2	67.8	69.0	69.6	70.8	71.5

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 12A

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

Netherlands

(Mrd EURO-NLG)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	6.5	10.2	16.5	20.5	25.1	32.6	49.0	68.2	71.2	72.5	68.1	71.3	70.2	71.0	72.2
2. Current taxes on income and wealth	8.9	16.0	24.5	24.7	36.6	37.5	48.5	62.4	67.9	69.3	67.7	70.1	70.6	73.9	76.3
3. Social contributions	9.4	18.4	28.8	39.6	40.2	52.1	68.7	79.9	81.5	90.4	83.5	86.9	93.0	98.6	104.6
4. Of which actual social contributions	8.5	16.5	26.0	36.9	36.9	48.4	64.5	75.6	77.1	86.3	79.2	82.8	88.6	94.0	99.6
5. Other current revenue, including sales	3.2	6.3	13.3	22.4	18.3	21.0	24.8	36.4	37.0	43.4	41.5	41.5	43.4	45.7	47.6
6. Total current revenue	28.0	50.9	83.1	107.2	120.1	143.1	191.1	246.8	257.7	275.7	260.7	269.8	277.2	289.2	300.6
7. Government consumption expenditure	13.3	24.5	39.9	47.7	56.1	72.7	91.9	135.4	143.9	152.8	163.8	167.6	170.4	174.2	177.9
8. Collective consumption	7.0	12.4	20.0	23.6	27.6	34.6	41.8	55.6	58.3	62.3	66.9	66.9	68.2	70.2	72.4
9. Social transfers in kind	6.3	12.1	20.0	24.1	28.5	38.1	50.1	79.8	85.5	90.5	96.9	100.7	102.2	104.0	105.6
10. Compensation of employees	8.4	15.0	22.7	24.6	26.4	32.3	39.6	50.2	52.3	54.7	57.7	59.1	58.8	59.5	60.3
11. Intermediate consumption	2.8	4.3	7.9	11.3	15.1	20.2	27.3	39.0	41.0	44.0	47.6	47.7	49.2	50.2	49.8
12. Social transfers other than in kind	8.5	17.6	29.9	37.3	44.5	46.3	47.2	58.1	59.0	61.5	65.6	68.8	70.0	72.3	76.7
13. Social transfers in kind via market produce	2.4	5.1	8.9	12.2	15.8	22.7	29.2	51.7	55.9	59.3	63.5	66.6	68.2	70.5	74.0
14. Interest	1.9	3.1	6.0	12.4	14.1	17.2	15.3	11.8	12.5	13.0	12.5	11.8	11.5	11.7	13.3
15. Subsidies	0.6	1.5	2.8	4.7	5.5	3.1	6.1	6.1	7.1	7.2	8.9	8.9	8.0	7.4	7.1
16. Other current expenditure	0.5	1.2	1.5	1.9	2.1	3.8	7.6	10.9	10.5	11.1	8.9	10.9	11.4	11.4	11.4
17. Total current expenditure	25.1	47.9	79.8	104.5	123.5	145.6	172.3	227.9	238.1	250.9	264.7	273.7	277.0	282.9	292.5
18. Gross saving	2.9	3.0	3.3	2.7	-3.3	-2.5	18.8	18.9	19.5	24.8	-4.0	-4.0	0.2	6.4	8.1
19. Capital transfers received	0.3	0.4	0.5	0.6	0.7	1.0	1.7	2.1	2.1	2.0	2.0	2.1	2.0	2.1	2.1
20. Total revenue	28.3	51.3	83.6	107.8	120.8	144.2	192.9	248.8	259.8	277.7	262.7	271.8	279.3	291.3	302.7
21. Gross fixed capital formation	3.6	5.0	6.6	6.8	7.8	9.6	13.1	17.8	19.0	20.5	21.5	21.4	22.0	21.8	21.5
22. Other capital expenditure	0.6	1.5	3.6	3.7	2.5	17.1	-0.8	0.2	1.6	3.2	8.2	6.7	6.4	6.0	5.7
23. Total expenditure	29.4	54.3	90.0	115.0	133.8	157.4	184.6	245.9	258.7	274.6	294.5	301.8	305.4	310.7	319.8
24. Tax burden	24.6	43.5	69.0	84.8	102.0	122.7	166.9	210.7	221.2	233.1	218.9	228.1	233.3	242.8	252.1
25. Net lending (+) or net borrowing (-)	-1.0	-3.0	-6.4	-7.2	-13.0	-13.2	8.2	2.9	1.0	3.1	-31.8	-30.0	-26.1	-19.4	-17.1

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

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

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	9.8	9.6	10.1	10.2	10.3	10.7	11.7	12.6	12.5	12.2	11.9	12.1	11.5	11.4	11.3
2. Current taxes on income and wealth	13.5	14.9	15.0	12.3	15.0	12.3	11.6	11.5	11.9	11.7	11.9	11.9	11.6	11.9	11.9
3. Social contributions	14.3	17.2	17.7	19.7	16.5	17.1	16.4	14.8	14.2	15.2	14.6	14.8	15.3	15.8	16.3
4. Of which actual social contributions	12.8	15.4	16.0	18.4	15.2	15.9	15.4	14.0	13.5	14.5	13.9	14.1	14.6	15.1	15.6
5. Other current revenue, including sales	4.9	5.9	8.2	11.2	7.5	6.9	5.9	6.7	6.5	7.3	7.3	7.0	7.2	7.3	7.4
6. Total current revenue	42.5	47.6	51.0	53.4	49.3	46.9	45.7	45.7	45.1	46.4	45.6	45.8	45.6	46.4	47.0
7. Government consumption expenditure	20.2	22.9	24.5	23.7	23.0	23.8	22.0	25.1	25.2	25.7	28.7	28.5	28.0	28.0	27.8
8. Collective consumption	10.6	11.6	12.2	11.8	11.3	11.3	10.0	10.3	10.2	10.5	11.7	11.4	11.2	11.3	11.3
9. Social transfers in kind	9.6	11.3	12.2	12.0	11.7	12.5	12.0	14.8	15.0	15.2	17.0	17.1	16.8	16.7	16.5
10. Compensation of employees	12.7	14.0	13.9	12.2	10.8	10.6	9.5	9.3	9.1	9.2	10.1	10.0	9.7	9.6	9.4
11. Intermediate consumption	4.3	4.0	4.9	5.6	6.2	6.6	6.5	7.2	7.2	7.4	8.3	8.1	8.1	8.1	7.8
12. Social transfers other than in kind	13.0	16.5	18.3	18.6	18.2	15.2	11.3	10.8	10.3	10.3	11.5	11.7	11.5	11.6	12.0
13. Social transfers in kind via market produce	3.6	4.8	5.5	6.1	6.5	7.4	7.0	9.6	9.8	10.0	11.1	11.3	11.2	11.3	11.6
14. Interest	2.8	2.9	3.7	6.2	5.8	5.6	3.7	2.2	2.2	2.2	2.2	2.0	1.9	1.9	2.1
15. Subsidies	0.9	1.4	1.7	2.4	2.2	1.0	1.5	1.1	1.2	1.2	1.6	1.5	1.3	1.2	1.1
16. Other current expenditure	0.8	1.1	0.9	1.0	0.9	1.3	1.8	2.0	1.8	1.9	1.6	1.9	1.9	1.8	1.8
17. Total current expenditure	38.2	44.7	49.0	52.0	50.7	47.7	41.2	42.2	41.6	42.2	46.4	46.5	45.6	45.4	45.7
18. Gross saving	4.4	2.8	2.0	1.4	-1.4	-0.8	4.5	3.5	3.4	4.2	-0.7	-0.7	0.0	1.0	1.3
19. Capital transfers received	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3
20. Total revenue	43.0	47.9	51.2	53.7	49.6	47.2	46.1	46.1	45.4	46.7	46.0	46.2	46.0	46.8	47.3
21. Gross fixed capital formation	5.5	4.6	4.1	3.4	3.2	3.2	3.1	3.3	3.3	3.5	3.8	3.6	3.6	3.5	3.4
22. Other capital expenditure	0.9	1.4	2.2	1.8	1.0	5.6	-0.2	0.0	0.3	0.5	1.4	1.1	1.1	1.0	0.9
23. Total expenditure	44.6	50.8	55.2	57.3	54.9	51.6	44.2	45.5	45.2	46.2	51.6	51.3	50.3	49.9	50.0
24. Tax burden	37.4	40.7	42.3	42.2	41.9	40.2	39.9	39.0	38.7	39.2	38.3	38.8	38.4	39.0	39.4
25. Net lending (+) or net borrowing (-)	-1.6	-2.8	-3.9	-3.6	-5.3	-4.3	2.0	0.5	0.2	0.5	-5.6	-5.1	-4.3	-3.1	-2.7

Table 12C

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

Netherlands

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

	1972	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	14.9	12.4	3.0	4.4	6.7	5.5	6.9	6.7	4.5	1.8	-6.1	4.8	-1.6	1.3	1.6
2. Current taxes on income and wealth	17.2	14.6	7.8	3.3	18.6	-2.6	6.7	6.7	8.9	2.0	-2.3	3.5	0.8	4.6	3.3
3. Social contributions	14.5	14.2	6.3	4.3	-3.7	-2.5	7.0	11.7	2.0	11.0	-7.7	4.1	7.1	6.0	6.0
4. Of which actual social contributions	14.2	13.6	7.9	4.7	-4.6	-2.9	7.6	13.7	1.9	11.9	-8.2	4.5	7.1	6.0	6.0
5. Other current revenue, including sales	14.0	25.0	16.6	11.0	7.1	-0.6	12.1	11.0	1.8	17.3	-4.5	0.0	4.7	5.2	4.1
6. Total current revenue	15.4	15.2	7.6	5.4	6.2	-0.5	7.5	8.9	4.4	7.0	-5.4	3.5	2.8	4.3	3.9
7. Government consumption expenditure	15.5	17.9	6.8	4.9	5.0	5.0	7.0	11.3	6.2	6.2	7.2	2.3	1.7	2.2	2.2
8. Collective consumption	13.8	16.4	5.9	4.6	5.3	5.8	5.4	4.9	4.9	6.7	7.4	0.0	2.0	3.0	3.0
9. Social transfers in kind	17.3	19.4	7.8	5.2	4.7	4.2	8.3	16.3	7.1	5.9	7.0	4.0	1.5	1.7	1.6
10. Compensation of employees	15.1	16.3	5.3	1.2	3.4	3.6	5.9	1.4	4.1	4.6	5.4	2.5	-0.5	1.1	1.4
11. Intermediate consumption	4.4	14.8	8.7	5.3	6.3	5.5	6.5	7.2	5.0	7.4	8.3	0.1	3.2	2.0	-0.7
12. Social transfers other than in kind	18.7	22.3	8.8	-1.9	12.4	-2.5	1.4	3.3	1.5	4.4	6.7	4.8	1.8	3.3	6.0
13. Social transfers in kind via market product	25.0	22.4	10.2	13.5	6.0	4.2	9.0	24.9	8.0	6.2	7.1	4.8	2.4	3.3	5.0
14. Interest	6.3	12.5	20.4	8.5	6.9	7.0	-7.6	-2.1	5.9	4.6	-4.2	-5.3	-2.7	1.5	14.1
15. Subsidies	26.8	26.4	7.5	12.5	4.1	-43.6	5.8	-0.8	15.9	0.9	23.6	-0.4	-9.7	-7.7	-4.5
16. Other current expenditure 1)	0.0	0.3	0.0	-0.1	-0.1	0.0	0.3	0.0	-0.2	0.0	-0.3	0.3	0.0	0.0	0.0
17. Total current expenditure	15.6	19.8	8.5	3.0	7.5	0.6	4.6	7.5	4.5	5.3	5.5	3.4	1.2	2.1	3.4
18. Gross saving 1)	0.1	-1.5	-0.4	1.2	-0.6	-0.5	1.1	0.6	-0.1	0.8	-4.9	0.0	0.7	1.0	0.2
19. Capital transfers received	-12.5	9.7	8.5	9.3	-2.8	-11.1	8.3	7.5	2.1	-3.9	-0.6	2.7	-1.6	0.9	0.9
20. Total revenue	15.1	15.1	7.6	5.4	6.1	-0.6	7.5	8.9	4.4	6.9	-5.4	3.5	2.7	4.3	3.9
21. Gross fixed capital formation	-1.7	21.6	11.4	-2.2	8.0	4.3	12.5	5.6	6.4	8.2	4.9	-0.9	3.0	-1.1	-1.1
22. Other capital expenditure 1)	-0.3	0.6	0.9	-0.2	-0.4	5.2	-0.6	-0.2	0.2	0.3	0.9	-0.3	-0.1	-0.1	-0.1
23. Total expenditure	12.8	21.2	10.6	2.3	6.7	1.4	3.9	7.0	5.2	6.1	7.2	2.5	1.2	1.7	2.9
24. Tax burden	14.9	13.6	6.6	4.3	5.7	-0.4	7.1	9.2	5.0	5.4	-6.1	4.2	2.3	4.1	3.8
25. Net lending (+) or net borrowing (-) 1)	0.9	-2.6	-1.5	1.7	-0.3	-0.8	1.6	0.8	-0.4	0.3	-6.1	0.5	0.8	1.2	0.4

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	4.3	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.5	5.6	5.1	4.3	3.1	2.7
2. Interest payments (% of GDP)	5.6	3.7	3.2	2.8	2.6	2.5	2.3	2.2	2.2	2.2	2.2	2.0	1.9	1.9	2.1
3. Implicit interest rate 2)	7.8	6.5	6.3	5.7	5.2	4.9	4.7	4.4	4.9	5.0	3.6	3.4	3.1	3.0	3.3
4. Nominal GDP growth rate	5.2	8.2	7.1	3.9	2.5	3.0	4.5	5.2	5.8	4.0	-3.9	3.0	3.2	2.5	2.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	4.3	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.5	5.6	5.1	4.3	3.1	2.7
6. Contribution of nominal GDP growth	-3.8	-4.6	-3.6	-1.9	-1.2	-1.5	-2.3	-2.6	-2.6	-1.7	2.4	-1.8	-2.0	-1.6	-1.7
7. Stock-flow adjustment 3)	-0.2	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.4	-5.6	-1.2	-1.0	-0.9	0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.3	-5.6	-2.9	-0.7	0.6	-0.7	-2.1	-2.7	-2.4	-2.7	3.4	3.1	2.4	1.2	0.6
9. Snow-ball effect	1.9	-1.0	-0.4	0.9	1.3	1.0	0.1	-0.4	-0.4	0.5	4.6	0.2	-0.1	0.3	0.4
10. Stock-flow adjustment 3)	-0.2	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.4	-5.6	-1.2	-1.0	-0.9	0.1
(% of GDP)															
11. Change in gross debt 5)	0.3	-7.4	-3.0	-0.2	1.5	0.4	-0.6	-4.4	-2.1	13.2	2.3	2.1	1.4	0.6	1.1
12. Level of gross debt (end of year)	76.1	53.8	50.7	50.5	52.0	52.4	51.8	47.4	45.3	58.5	60.8	62.9	64.2	64.9	66.0

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 13A

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

Austria

(Mrd EURO-ATS)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	11.8	16.3	20.6	24.5	30.5	34.6	35.5	36.3	38.2	39.9	40.4	41.4	43.5	45.0	46.6
2. Current taxes on income and wealth	8.9	12.7	15.5	20.4	27.3	31.4	31.3	33.2	36.5	39.5	35.1	36.4	39.0	40.8	42.7
3. Social contributions	11.0	15.8	20.8	30.1	34.9	37.9	39.5	41.2	42.9	44.9	45.6	46.7	48.5	50.0	51.5
4. Of which actual social contributions	9.5	13.6	17.9	26.2	30.9	34.5	35.9	37.4	39.0	40.8	41.2	42.2	43.9	45.2	46.5
5. Other current revenue, including sales	5.3	7.6	9.6	12.8	11.4	10.9	11.4	11.7	12.2	12.0	12.5	13.0	13.2	13.4	13.7
6. Total current revenue	37.0	52.4	66.5	87.7	104.1	114.9	117.7	122.4	129.9	136.3	133.7	137.6	144.2	149.3	154.5
7. Government consumption expenditure	13.8	19.8	25.5	35.5	39.6	43.3	45.1	47.3	49.4	52.8	54.5	55.4	56.9	58.2	59.8
8. Collective consumption	5.8	8.3	10.9	15.2	17.1	18.5	19.2	19.9	20.4	22.0	22.8	23.0	23.5	24.1	24.7
9. Social transfers in kind	8.0	11.5	14.6	20.2	22.5	24.8	25.9	27.4	29.0	30.8	31.8	32.4	33.3	34.1	35.1
10. Compensation of employees	8.6	12.4	15.5	22.0	22.9	21.9	22.9	24.0	24.8	26.0	27.2	27.7	28.3	28.9	29.6
11. Intermediate consumption	3.9	5.8	7.2	10.3	10.3	10.3	10.7	11.1	11.6	12.8	12.9	12.8	13.3	13.5	13.8
12. Social transfers other than in kind	12.5	18.4	23.8	34.5	39.4	44.8	46.0	47.6	48.9	51.1	54.3	56.4	58.5	61.1	63.8
13. Social transfers in kind via market produce	2.5	3.3	4.9	7.2	10.4	12.5	13.0	13.8	14.7	15.5	15.9	16.2	16.7	17.2	17.6
14. Interest	1.8	3.5	4.7	7.0	7.2	6.7	7.1	7.1	7.5	7.3	7.6	7.6	8.0	8.7	9.5
15. Subsidies	2.4	3.2	4.1	4.8	6.5	8.2	8.2	8.7	8.9	9.9	9.9	10.0	10.3	10.6	10.7
16. Other current expenditure	1.8	2.5	3.3	4.2	4.5	5.9	6.4	6.3	6.4	6.8	7.3	8.1	8.3	8.3	8.4
17. Total current expenditure	33.6	49.2	63.6	90.0	101.2	110.3	114.3	118.6	122.8	129.5	135.1	138.9	143.2	148.2	153.4
18. Gross saving	3.4	3.2	3.0	-2.2	2.9	4.7	3.5	3.8	7.1	6.8	-1.4	-1.3	1.0	1.0	1.1
19. Capital transfers received	0.1	0.2	0.2	0.4	0.4	0.5	0.4	0.6	0.6	0.3	0.3	0.2	0.4	0.4	0.4
20. Total revenue	37.1	52.5	66.7	88.1	104.4	115.5	118.2	123.0	130.5	136.7	134.0	137.8	144.6	149.7	154.9
21. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.3	2.7	2.9	2.9	2.9	3.2	3.3	3.0	3.0	3.1	3.2
22. Other capital expenditure	1.5	2.6	2.5	3.0	3.5	12.9	5.1	5.5	7.1	6.6	6.9	8.5	8.7	7.9	7.8
23. Total expenditure	38.3	55.3	70.2	98.3	107.9	125.9	122.3	127.0	132.8	139.3	145.3	150.4	155.0	159.3	164.4
24. Tax burden	30.2	42.6	54.2	72.5	89.9	101.1	103.4	107.7	114.5	120.9	117.3	120.5	126.8	131.5	136.3
25. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.4	-10.1	-3.5	-10.4	-4.2	-4.0	-2.4	-2.6	-11.3	-12.6	-10.4	-9.6	-9.5

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

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

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	15.4	15.8	15.2	14.0	14.6	14.7	14.5	14.0	13.9	14.1	14.7	14.5	14.4	14.5	14.5
2. Current taxes on income and wealth	11.6	12.3	11.4	11.7	13.1	13.4	12.8	12.8	13.3	14.0	12.8	12.7	13.0	13.2	13.3
3. Social contributions	14.3	15.2	15.3	17.2	16.8	16.2	16.1	15.9	15.7	15.9	16.6	16.3	16.1	16.1	16.0
4. Of which actual social contributions	12.4	13.1	13.1	15.0	14.8	14.7	14.6	14.4	14.2	14.4	15.0	14.8	14.6	14.6	14.4
5. Other current revenue, including sales	7.0	7.3	7.0	7.3	5.5	4.6	4.6	4.5	4.5	4.2	4.6	4.6	4.4	4.3	4.2
6. Total current revenue	48.2	50.7	48.8	50.2	49.9	49.0	48.0	47.3	47.4	48.2	48.6	48.1	47.9	48.1	47.9
7. Government consumption expenditure	18.0	19.1	18.7	20.3	19.0	18.4	18.4	18.3	18.0	18.7	19.8	19.3	18.9	18.8	18.6
8. Collective consumption	7.5	8.0	8.0	8.7	8.2	7.9	7.8	7.7	7.4	7.8	8.3	8.0	7.8	7.8	7.7
9. Social transfers in kind	10.5	11.1	10.7	11.6	10.8	10.6	10.6	10.6	10.6	10.9	11.6	11.3	11.1	11.0	10.9
10. Compensation of employees	11.3	12.0	11.4	12.6	11.0	9.3	9.3	9.3	9.0	9.2	9.9	9.7	9.4	9.3	9.2
11. Intermediate consumption	5.1	5.6	5.3	5.9	4.9	4.4	4.4	4.3	4.2	4.5	4.7	4.5	4.4	4.3	4.3
12. Social transfers other than in kind	16.3	17.8	17.5	19.7	18.9	19.1	18.8	18.4	17.8	18.1	19.8	19.7	19.4	19.7	19.8
13. Social transfers in kind via market produce	3.3	3.2	3.6	4.1	5.0	5.3	5.3	5.3	5.4	5.5	5.8	5.7	5.5	5.5	5.5
14. Interest	2.4	3.4	3.4	4.0	3.4	2.8	2.9	2.7	2.7	2.6	2.8	2.7	2.7	2.8	2.9
15. Subsidies	3.1	3.1	3.0	2.8	3.1	3.5	3.4	3.4	3.3	3.5	3.6	3.5	3.4	3.4	3.3
16. Other current expenditure	2.3	2.4	2.5	2.4	2.2	2.5	2.6	2.4	2.3	2.4	2.7	2.8	2.7	2.7	2.6
17. Total current expenditure	43.8	47.6	46.7	51.5	48.5	47.0	46.6	45.8	44.8	45.8	49.2	48.5	47.6	47.8	47.6
18. Gross saving	4.4	3.1	2.2	-1.3	1.4	2.0	1.4	1.5	2.6	2.4	-0.5	-0.5	0.3	0.3	0.3
19. Capital transfers received	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
20. Total revenue	48.4	50.8	49.0	50.4	50.1	49.2	48.2	47.5	47.6	48.3	48.7	48.1	48.1	48.3	48.1
21. Gross fixed capital formation	4.2	3.4	3.0	3.0	1.6	1.2	1.2	1.1	1.1	1.1	1.2	1.0	1.0	1.0	1.0
22. Other capital expenditure	2.0	2.5	1.9	1.7	1.7	5.5	2.1	2.1	2.6	2.3	2.5	3.0	2.9	2.6	2.4
23. Total expenditure	50.0	53.5	51.5	56.2	51.8	53.6	49.9	49.0	48.5	49.3	52.9	52.5	51.5	51.4	51.0
24. Tax burden	39.4	41.2	39.8	41.5	43.1	43.1	42.2	41.6	41.8	42.8	42.7	42.1	42.1	42.4	42.3
25. Net lending (+) or net borrowing (-)	-1.6	-2.7	-2.5	-5.8	-1.7	-4.4	-1.7	-1.5	-0.9	-0.9	-4.1	-4.4	-3.4	-3.1	-2.9

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

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	7.1	4.6	5.1	-5.1	2.0	4.2	2.6	2.3	5.1	4.6	1.3	2.5	4.9	3.6	3.5
2. Current taxes on income and wealth	11.5	11.7	14.4	9.5	3.9	2.5	-0.3	6.0	10.0	8.1	-11.1	3.6	7.3	4.6	4.7
3. Social contributions	8.4	8.0	6.7	5.0	2.7	2.9	4.1	4.3	4.2	4.5	1.6	2.5	3.8	3.0	3.0
4. Of which actual social contributions	8.1	8.1	6.8	5.4	2.9	4.0	4.0	4.3	4.3	4.5	1.2	2.4	3.8	3.0	3.0
5. Other current revenue, including sales	13.8	6.3	10.4	4.4	3.7	4.4	4.1	2.7	4.6	-1.7	4.4	4.1	1.6	1.6	1.6
6. Total current revenue	9.5	7.5	8.4	2.8	2.9	3.3	2.4	4.0	6.1	5.0	-1.9	2.9	4.8	3.5	3.5
7. Government consumption expenditure	9.0	6.5	6.3	6.1	1.5	3.0	4.1	5.0	4.4	6.8	3.4	1.5	2.7	2.4	2.6
8. Collective consumption	5.9	5.4	5.3	12.2	0.4	4.2	3.8	3.8	2.5	7.9	3.4	1.0	2.4	2.4	2.4
9. Social transfers in kind	11.3	7.4	7.1	2.0	2.4	2.1	4.4	6.0	5.7	6.0	3.4	1.9	2.9	2.5	2.8
10. Compensation of employees	9.6	6.8	7.0	7.1	1.6	1.6	4.4	4.9	3.3	4.7	4.7	2.0	2.0	2.3	2.3
11. Intermediate consumption	9.7	6.3	7.4	5.6	-1.7	4.5	3.8	4.2	4.2	10.6	0.4	-0.2	3.2	1.6	2.4
12. Social transfers other than in kind	9.5	7.7	7.1	6.5	4.0	2.6	2.6	3.4	2.7	4.6	6.3	3.8	3.7	4.5	4.4
13. Social transfers in kind via market produ	9.0	5.5	5.5	8.3	3.3	6.9	3.9	6.2	6.3	5.9	2.3	2.1	2.8	2.8	2.8
14. Interest	18.4	11.0	11.4	13.4	6.7	0.9	6.1	0.5	6.0	-2.8	4.5	-0.5	5.0	9.0	9.0
15. Subsidies	6.8	10.7	4.8	0.8	-1.3	1.2	0.8	5.4	2.7	10.8	0.1	1.3	3.0	2.5	1.1
16. Other current expenditure 1)	0.1	0.1	-0.1	-0.5	0.0	-0.4	0.1	-0.2	-0.1	0.1	0.2	0.2	-0.1	-0.1	-0.1
17. Total current expenditure	9.9	7.6	7.0	5.7	2.6	2.1	3.6	3.8	3.6	5.5	4.3	2.8	3.1	3.5	3.5
18. Gross saving 1)	0.0	0.0	0.6	-1.4	0.1	0.6	-0.6	0.1	1.1	-0.2	-2.9	0.1	0.8	0.0	0.0
19. Capital transfers received	8.4	-3.8	-9.1	77.8	-22.5	1.3	-18.0	27.4	8.6	-43.0	-15.1	-27.1	90.8	1.0	1.0
20. Total revenue	9.5	7.5	8.3	3.0	2.8	3.3	2.3	4.1	6.1	4.8	-2.0	2.9	5.0	3.5	3.5
21. Gross fixed capital formation	3.7	2.1	4.4	-2.6	-7.3	-2.5	6.1	0.2	0.6	10.2	1.4	-9.0	1.9	1.9	2.9
22. Other capital expenditure 1)	0.2	0.1	0.1	-0.2	-0.4	3.6	-3.4	0.0	0.5	-0.3	0.2	0.4	-0.1	-0.3	-0.1
23. Total expenditure	9.8	7.5	7.2	4.8	1.6	9.3	-2.8	3.8	4.6	4.9	4.3	3.5	3.1	2.8	3.2
24. Tax burden	8.6	7.6	8.2	4.3	2.9	3.3	2.2	4.1	6.4	5.6	-3.0	2.7	5.2	3.7	3.7
25. Net lending (+) or net borrowing (-) 1)	-0.2	0.0	0.5	-0.9	0.6	-2.9	2.8	0.2	0.7	-0.1	-3.2	-0.3	1.0	0.3	0.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	5.8	1.7	0.0	0.7	1.5	4.4	1.7	1.5	0.9	0.9	4.1	4.4	3.4	3.1	2.9
2. Interest payments (% of GDP)	4.0	3.4	3.4	3.1	2.9	2.8	2.9	2.7	2.7	2.6	2.8	2.7	2.7	2.8	2.9
3. Implicit interest rate 2)	6.5	5.4	5.2	4.8	4.5	4.5	4.7	4.5	4.7	4.4	4.2	4.0	3.9	4.0	4.2
4. Nominal GDP growth rate	4.7	4.6	2.7	3.0	2.0	4.3	4.5	5.6	5.8	3.2	-2.8	4.1	5.1	3.1	3.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.8	1.7	0.0	0.7	1.5	4.4	1.7	1.5	0.9	0.9	4.1	4.4	3.4	3.1	2.9
6. Contribution of nominal GDP growth	-2.9	-3.0	-1.8	-1.9	-1.3	-2.7	-2.8	-3.4	-3.4	-1.9	1.8	-2.8	-3.5	-2.2	-2.7
7. Stock-flow adjustment 3)	1.2	0.6	2.3	0.6	-1.1	-2.3	0.6	0.0	0.5	4.5	-0.3	0.7	0.4	0.2	0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	1.8	-1.8	-3.3	-2.4	-1.4	1.6	-1.2	-1.2	-1.9	-1.7	1.3	1.7	0.8	0.3	0.0
9. Snow-ball effect	1.1	0.5	1.6	1.2	1.6	0.1	0.1	-0.7	-0.7	0.7	4.6	-0.1	-0.9	0.7	0.2
10. Stock-flow adjustment 3)	1.2	0.6	2.3	0.6	-1.1	-2.3	0.6	0.0	0.5	4.5	-0.3	0.7	0.4	0.2	0.2
(% of GDP)															
11. Change in gross debt 5)	4.1	-0.6	0.6	-0.6	-0.9	-0.6	-0.5	-1.9	-2.1	3.6	5.7	2.3	0.4	1.1	0.4
12. Level of gross debt (end of year)	68.2	66.2	66.8	66.2	65.3	64.7	64.2	62.3	60.2	63.8	69.5	71.8	72.2	73.3	73.7

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

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

3) Line 7 = line 10.

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

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

Table 14A

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

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	0.89	2.65	6.56	11.04	16.49	20.39	22.38	23.90	24.53	24.21	21.32	23.01	23.92	25.65	26.41
2. Current taxes on income and wealth	0.42	1.62	3.89	7.22	12.09	12.40	12.66	13.85	16.08	16.64	15.23	15.34	16.20	15.59	15.46
3. Social contributions	0.57	1.66	4.81	8.81	13.44	17.21	18.33	18.99	19.65	20.50	21.09	21.17	21.37	20.24	20.28
4. Of which actual social contributions	0.53	1.51	4.36	6.83	10.17	12.34	12.99	13.55	14.42	15.14	15.24	15.58	15.92	15.34	15.48
5. Other current revenue, including sales	0.18	0.62	2.02	3.87	5.37	6.69	6.14	6.87	8.10	8.09	7.75	7.65	7.65	8.23	8.55
6. Total current revenue	2.06	6.55	17.28	30.94	47.39	56.70	59.51	63.61	68.36	69.45	65.39	67.16	69.14	69.71	70.70
7. Government consumption expenditure	1.09	2.99	8.06	15.27	23.83	29.84	32.08	32.42	33.58	34.55	36.80	37.05	35.29	31.38	29.89
8. Collective consumption	0.57	1.33	3.50	6.61	9.79	12.08	13.20	13.61	14.85	15.42	16.14	16.02	15.14	14.84	14.14
9. Social transfers in kind	0.51	1.66	4.56	8.66	14.04	17.76	18.88	18.81	18.73	19.14	20.65	21.03	20.15	16.54	15.76
10. Compensation of employees	0.74	2.09	6.01	10.96	17.28	20.12	21.31	20.81	20.47	20.68	21.30	21.09	19.86	16.93	16.53
11. Intermediate consumption	0.26	0.70	1.61	3.65	5.60	6.04	6.66	6.64	7.38	7.64	8.32	8.67	7.93	7.79	7.40
12. Social transfers other than in kind	0.54	1.84	4.73	9.50	14.29	20.55	22.18	23.38	24.64	25.99	28.66	29.39	29.28	28.16	28.45
13. Social transfers in kind via market produce	0.10	0.20	0.57	1.36	2.28	4.77	5.21	5.91	6.67	7.21	8.31	8.49	7.96	7.49	7.24
14. Interest	0.19	1.44	4.37	4.91	3.65	3.77	3.82	4.25	4.98	5.19	4.87	5.19	7.30	8.82	9.55
15. Subsidies	0.34	0.72	0.88	0.91	1.54	1.43	1.50	1.51	1.35	1.17	1.34	1.19	1.51	1.67	1.59
16. Other current expenditure	0.06	0.15	0.60	1.10	2.02	3.28	3.48	3.84	3.91	3.78	4.35	4.91	3.80	3.52	3.34
17. Total current expenditure	2.23	7.14	18.78	32.39	46.67	59.97	64.16	66.33	69.41	71.65	77.16	78.94	77.63	74.37	74.10
18. Gross saving	-0.17	-0.59	-1.49	-1.45	0.72	-3.27	-4.65	-2.72	-1.05	-2.21	-11.77	-11.77	-8.48	-4.66	-3.40
19. Capital transfers received	0.01	0.09	0.74	1.09	1.12	4.71	1.81	1.22	1.32	1.25	1.58	4.65	5.27	2.29	2.31
20. Total revenue	2.07	6.64	18.02	32.03	48.51	61.41	61.32	64.84	69.67	70.70	66.97	71.82	74.41	72.00	73.00
21. Gross fixed capital formation	0.31	0.68	1.69	3.28	4.64	4.86	4.59	3.91	4.58	5.06	4.99	6.20	4.15	3.59	3.06
22. Other capital expenditure	0.09	0.72	0.91	0.79	0.87	1.62	1.67	1.09	1.02	0.24	1.92	3.55	2.66	1.60	1.39
23. Total expenditure	2.63	8.54	21.38	36.45	52.18	66.44	70.42	71.33	75.01	76.95	84.07	88.68	84.43	79.56	78.55
24. Tax burden	1.82	5.76	15.38	25.93	39.56	45.56	48.47	51.74	55.50	56.44	52.19	54.46	56.47	56.98	57.75
25. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.42	-3.67	-5.03	-9.10	-6.49	-5.33	-6.26	-17.11	-16.86	-10.02	-7.56	-5.55

Table 14B

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

Portugal

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

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	10.9	11.7	11.8	12.6	13.0	13.7	14.6	14.9	14.5	14.1	12.6	13.3	13.9	15.2	15.3
2. Current taxes on income and wealth	5.2	7.1	7.0	8.2	9.5	8.3	8.2	8.6	9.5	9.7	9.0	8.9	9.4	9.3	8.9
3. Social contributions	7.0	7.3	8.7	10.0	10.6	11.6	11.9	11.8	11.6	11.9	12.5	12.2	12.4	12.0	11.7
4. Of which actual social contributions	6.5	6.6	7.9	7.8	8.0	8.3	8.5	8.5	8.5	8.8	9.0	9.0	9.3	9.1	9.0
5. Other current revenue, including sales	2.2	2.7	3.6	4.4	4.2	4.5	4.0	4.3	4.8	4.7	4.6	4.4	4.5	4.9	4.9
6. Total current revenue	25.3	28.8	31.1	35.3	37.3	38.1	38.7	39.7	40.4	40.4	38.8	38.9	40.2	41.4	40.9
7. Government consumption expenditure	13.3	13.1	14.5	17.4	18.8	20.1	20.9	20.2	19.8	20.1	21.8	21.4	20.5	18.6	17.3
8. Collective consumption	7.1	5.9	6.3	7.5	7.7	8.1	8.6	8.5	8.8	9.0	9.6	9.3	8.8	8.8	8.2
9. Social transfers in kind	6.3	7.3	8.2	9.9	11.1	11.9	12.3	11.7	11.1	11.1	12.3	12.2	11.7	9.8	9.1
10. Compensation of employees	9.1	9.2	10.8	12.5	13.6	13.5	13.9	13.0	12.1	12.0	12.6	12.2	11.6	10.0	9.6
11. Intermediate consumption	3.1	3.1	2.9	4.2	4.4	4.1	4.3	4.1	4.4	4.4	4.9	5.0	4.6	4.6	4.3
12. Social transfers other than in kind	6.6	8.1	8.5	10.8	11.3	13.8	14.4	14.6	14.6	15.1	17.0	17.0	17.0	16.7	16.5
13. Social transfers in kind via market produce	1.2	0.9	1.0	1.6	1.8	3.2	3.4	3.7	3.9	4.2	4.9	4.9	4.6	4.4	4.2
14. Interest	2.4	6.3	7.9	5.6	2.9	2.5	2.5	2.6	2.9	3.0	2.9	3.0	4.2	5.2	5.5
15. Subsidies	4.2	3.2	1.6	1.0	1.2	1.0	1.0	0.9	0.8	0.7	0.8	0.7	0.9	1.0	0.9
16. Other current expenditure	0.8	0.7	1.1	1.3	1.6	2.2	2.3	2.4	2.3	2.2	2.6	2.8	2.2	2.1	1.9
17. Total current expenditure	27.4	31.3	33.8	36.9	36.7	40.3	41.7	41.4	41.0	41.7	45.8	45.7	45.2	44.1	42.9
18. Gross saving	-2.1	-2.6	-2.7	-1.7	0.6	-2.2	-3.0	-1.7	-0.6	-1.3	-7.0	-6.8	-4.9	-2.8	-2.0
19. Capital transfers received	0.1	0.4	1.3	1.2	0.9	3.2	1.2	0.8	0.8	0.7	0.9	2.7	3.1	1.4	1.3
20. Total revenue	25.4	29.1	32.4	36.5	38.2	41.3	39.9	40.5	41.1	41.1	39.7	41.6	43.3	42.7	42.2
21. Gross fixed capital formation	3.8	3.0	3.1	3.7	3.7	3.3	3.0	2.4	2.7	2.9	3.0	3.6	2.4	2.1	1.8
22. Other capital expenditure	1.1	3.2	1.6	0.9	0.7	1.1	1.1	0.7	0.6	0.1	1.1	2.1	1.5	0.9	0.8
23. Total expenditure	32.4	37.5	38.5	41.5	41.1	44.6	45.8	44.5	44.3	44.7	49.9	51.3	49.1	47.2	45.4
24. Tax burden	22.3	25.3	27.7	29.5	31.1	30.6	31.5	32.3	32.8	32.8	31.0	31.5	32.9	33.8	33.4
25. Net lending (+) or net borrowing (-)	-6.9	-8.4	-6.1	-5.0	-2.9	-3.4	-5.9	-4.1	-3.1	-3.6	-10.1	-9.8	-5.8	-4.5	-3.2

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

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	21.3	21.9	17.4	8.6	3.3	-0.3	9.7	6.8	2.6	-1.3	-12.0	7.9	4.0	7.2	2.9
2. Current taxes on income and wealth	36.5	27.2	18.6	14.5	12.7	3.0	2.1	9.4	16.1	3.5	-8.5	0.7	5.6	-3.8	-0.8
3. Social contributions	29.0	27.3	20.9	8.8	11.1	3.4	6.5	3.6	3.5	4.4	2.9	0.4	1.0	-5.3	0.2
4. Of which actual social contributions	29.4	28.4	21.3	-6.1	9.4	-0.2	5.3	4.3	6.4	5.0	0.7	2.2	2.2	-3.7	0.9
5. Other current revenue, including sales	30.9	8.7	2.1	36.9	1.4	14.5	-8.2	11.9	17.8	-0.1	-4.2	-1.2	0.0	7.6	3.8
6. Total current revenue	27.4	23.1	16.6	13.0	7.5	3.1	5.0	6.9	7.5	1.6	-5.8	2.7	2.9	0.8	1.4
7. Government consumption expenditure	19.3	27.2	24.3	12.3	12.4	5.5	7.5	1.1	3.6	2.9	6.5	0.7	-4.7	-11.1	-4.7
8. Collective consumption	12.8	10.1	24.6	11.8	15.1	6.5	9.3	3.0	9.1	3.8	4.7	-0.7	-5.5	-2.0	-4.7
9. Social transfers in kind	26.6	45.5	24.1	12.7	10.7	4.9	6.3	-0.3	-0.5	2.2	7.9	1.8	-4.2	-17.9	-4.7
10. Compensation of employees	23.1	24.3	21.9	7.6	11.0	4.0	5.9	-2.3	-1.6	1.0	3.0	-0.9	-5.8	-14.8	-2.4
11. Intermediate consumption	10.8	54.0	19.5	41.6	14.0	8.1	10.2	-0.3	11.1	3.5	9.0	4.1	-8.5	-1.8	-4.9
12. Social transfers other than in kind	40.1	23.3	22.5	0.3	11.1	7.9	7.9	5.4	5.4	5.5	10.3	2.5	-0.4	-3.9	1.0
13. Social transfers in kind via market produ	3.6	-4.0	22.9	32.0	6.5	8.8	9.2	13.5	12.9	8.1	15.2	2.2	-6.3	-5.9	-3.3
14. Interest	100.7	40.8	64.3	-0.8	7.0	1.8	1.4	11.0	17.2	4.2	-6.1	6.5	40.6	20.9	8.2
15. Subsidies	27.4	8.6	-3.7	-29.7	-5.8	-20.8	5.3	0.3	-10.5	-13.5	14.9	-11.1	26.2	10.7	-4.5
16. Other current expenditure 1)	-0.1	0.1	0.0	-0.2	0.0	0.2	0.1	0.1	-0.1	-0.1	0.4	0.3	-0.6	-0.1	-0.2
17. Total current expenditure	31.8	26.8	28.0	5.5	9.9	5.7	7.0	3.4	4.6	3.2	7.7	2.3	-1.7	-4.2	-0.4
18. Gross saving 1)	-1.1	-0.9	-3.0	2.4	-0.8	-1.0	-0.8	1.3	1.1	-0.7	-5.7	0.2	1.9	2.2	0.8
19. Capital transfers received	56.9	-30.7	20.3	-15.4	-9.3	46.3	-61.6	-32.4	7.7	-5.1	26.1	195.1	13.2	-56.5	0.7
20. Total revenue	27.5	21.8	16.7	11.7	7.1	5.5	-0.1	5.7	7.5	1.5	-5.3	7.2	3.6	-3.2	1.4
21. Gross fixed capital formation	43.9	19.0	17.2	18.5	-1.8	6.5	-5.4	-14.9	17.1	10.5	-1.3	24.1	-33.1	-13.3	-14.9
22. Other capital expenditure 1)	-0.4	2.0	0.2	-0.3	-0.4	0.2	0.0	-0.4	-0.1	-0.5	1.0	0.9	-0.5	-0.6	-0.1
23. Total expenditure	31.2	33.1	27.6	5.8	7.6	6.3	6.0	1.3	5.2	2.6	9.3	5.5	-4.8	-5.8	-1.3
24. Tax burden	27.4	25.3	19.0	5.2	7.6	0.3	6.4	6.8	7.3	1.7	-7.5	4.3	3.7	0.9	1.3
25. Net lending (+) or net borrowing (-) 1)	-1.4	-3.1	-3.2	2.1	-0.2	-0.4	-2.5	1.9	0.9	-0.5	-6.5	0.4	3.9	1.3	1.3

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	5.0	2.9	4.3	2.9	3.0	3.4	5.9	4.1	3.1	3.6	10.1	9.8	5.8	4.5	3.2
2. Interest payments (% of GDP)	5.6	2.9	2.9	2.7	2.6	2.5	2.5	2.6	2.9	3.0	2.9	3.0	4.2	5.2	5.5
3. Implicit interest rate 2)	10.5	6.2	6.2	5.6	4.9	4.7	4.5	4.4	4.9	4.5	4.0	3.7	4.5	5.1	5.1
4. Nominal GDP growth rate	8.1	7.3	5.6	4.5	2.0	4.1	3.3	4.3	5.6	1.6	-2.0	2.5	-0.5	-1.9	2.6
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.0	2.9	4.3	2.9	3.0	3.4	5.9	4.1	3.1	3.6	10.1	9.8	5.8	4.5	3.2
6. Contribution of nominal GDP growth	-4.3	-3.4	-2.6	-2.2	-1.1	-2.2	-1.8	-2.6	-3.4	-1.1	1.4	-2.0	0.5	2.0	-2.8
7. Stock-flow adjustment 3)	1.1	-0.6	1.0	1.9	0.1	0.6	1.0	-0.3	4.6	0.7	-0.2	2.6	1.9	2.9	0.8
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.6	0.0	1.4	0.2	0.4	0.8	3.4	1.4	0.2	0.6	7.3	6.8	1.6	-0.8	-2.3
9. Snow-ball effect	1.3	-0.5	0.3	0.5	1.5	0.4	0.6	0.1	-0.5	2.0	4.3	1.0	4.8	7.3	2.7
10. Stock-flow adjustment 3)	1.1	-0.6	1.0	1.9	0.1	0.6	1.0	-0.3	4.6	0.7	-0.2	2.6	1.9	2.9	0.8
(% of GDP)															
11. Change in gross debt 5)	1.9	-1.1	2.7	2.6	2.0	1.8	5.1	1.2	4.3	3.3	11.4	10.3	8.2	9.4	1.2
12. Level of gross debt (end of year)	59.2	48.5	51.2	53.8	55.9	57.6	62.8	63.9	68.3	71.6	83.0	93.3	101.6	111.0	112.1

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 15A

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

Slovenia

(Mrd EURO-SIT)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	1.59	2.92	3.22	3.67	4.02	4.24	4.45	4.63	5.02	5.23	5.00	5.07	5.18	5.28	5.42
2. Current taxes on income and wealth	0.71	1.35	1.55	1.80	2.00	2.22	2.49	2.83	3.17	3.32	2.93	2.92	3.03	3.11	3.22
3. Social contributions	1.75	2.68	3.04	3.35	3.62	3.92	4.16	4.43	4.81	5.33	5.39	5.50	5.57	5.69	5.87
4. Of which actual social contributions	1.73	2.64	3.00	3.30	3.57	3.86	4.09	4.35	4.73	5.24	5.29	5.40	5.47	5.59	5.76
5. Other current revenue, including sales	0.49	0.96	1.14	1.29	1.30	1.38	1.43	1.46	1.52	1.83	1.81	2.08	2.25	2.30	2.37
6. Total current revenue	4.54	7.92	8.95	10.11	10.94	11.77	12.54	13.36	14.52	15.70	15.12	15.55	16.03	16.37	16.88
7. Government consumption expenditure	1.91	3.47	4.00	4.42	4.78	5.12	5.45	5.82	5.99	6.76	7.15	7.36	7.24	7.42	7.73
8. Collective consumption	0.76	1.40	1.62	1.76	1.90	2.04	2.21	2.39	2.40	2.78	2.90	2.98	2.94	3.01	3.13
9. Social transfers in kind	1.15	2.07	2.38	2.66	2.88	3.08	3.25	3.43	3.59	3.98	4.26	4.38	4.30	4.41	4.60
10. Compensation of employees	1.17	2.09	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.50	4.50	4.62	4.84
11. Intermediate consumption	0.69	1.22	1.37	1.57	1.59	1.65	1.78	1.93	1.94	2.25	2.30	2.42	2.34	2.39	2.46
12. Social transfers other than in kind	1.61	2.96	3.30	3.68	4.00	4.29	4.50	4.74	4.96	5.47	5.84	6.14	6.41	6.72	7.00
13. Social transfers in kind via market produce	0.18	0.37	0.43	0.48	0.52	0.56	0.59	0.63	0.66	0.72	0.79	0.78	0.79	0.80	0.83
14. Interest	0.22	0.44	0.49	0.51	0.49	0.46	0.45	0.43	0.44	0.42	0.48	0.58	0.68	0.78	0.82
15. Subsidies	0.22	0.35	0.38	0.42	0.50	0.47	0.45	0.50	0.55	0.61	0.77	0.76	0.58	0.59	0.61
16. Other current expenditure	0.11	0.33	0.47	0.44	0.45	0.61	0.76	0.75	0.69	0.78	0.71	0.66	0.79	0.81	0.83
17. Total current expenditure	4.20	7.76	8.87	9.78	10.50	11.18	11.83	12.47	12.88	14.35	15.29	15.85	16.08	16.71	17.38
18. Gross saving	0.34	0.15	0.09	0.33	0.44	0.59	0.71	0.88	1.64	1.35	-0.17	-0.29	-0.05	-0.33	-0.51
19. Capital transfers received	0.01	0.03	0.05	0.04	0.03	0.04	0.04	0.06	0.14	0.10	0.14	0.12	0.16	0.16	0.17
20. Total revenue	4.56	7.95	9.00	10.15	10.98	11.81	12.58	13.42	14.66	15.80	15.26	15.68	16.19	16.54	17.05
21. Gross fixed capital formation	0.33	0.59	0.67	0.68	0.81	0.94	0.91	1.14	1.46	1.64	1.63	1.52	1.39	1.42	1.46
22. Other capital expenditure	0.88	0.28	0.29	0.25	0.34	0.30	0.27	0.22	0.34	0.50	0.48	0.38	0.78	0.34	0.35
23. Total expenditure	5.42	8.64	9.82	10.72	11.65	12.42	13.01	13.84	14.68	16.49	17.40	17.75	18.25	18.47	19.20
24. Tax burden	4.04	6.92	7.79	8.78	9.58	10.36	11.09	11.88	13.03	13.89	13.27	13.45	13.75	14.05	14.49
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.82	-0.57	-0.67	-0.61	-0.43	-0.42	-0.02	-0.69	-2.15	-2.07	-2.06	-1.93	-2.15

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	15.4	15.7	15.5	15.8	16.0	15.6	15.5	14.9	14.5	14.0	14.1	14.3	14.5	14.4	14.4
2. Current taxes on income and wealth	6.8	7.3	7.5	7.7	7.9	8.2	8.7	9.1	9.2	8.9	8.3	8.2	8.5	8.5	8.5
3. Social contributions	16.9	14.4	14.6	14.5	14.4	14.4	14.5	14.3	13.9	14.3	15.3	15.5	15.6	15.6	15.6
4. Of which actual social contributions	16.7	14.2	14.4	14.2	14.2	14.2	14.2	14.0	13.7	14.0	15.0	15.2	15.3	15.3	15.3
5. Other current revenue, including sales	4.7	5.2	5.5	5.6	5.2	5.1	5.0	4.7	4.4	4.9	5.1	5.9	6.3	6.3	6.3
6. Total current revenue	43.9	42.6	43.1	43.6	43.4	43.3	43.7	43.0	42.0	42.1	42.8	43.9	44.8	44.8	44.8
7. Government consumption expenditure	18.4	18.7	19.3	19.1	19.0	18.8	19.0	18.8	17.3	18.1	20.3	20.8	20.2	20.3	20.5
8. Collective consumption	7.4	7.5	7.8	7.6	7.5	7.5	7.7	7.7	6.9	7.4	8.2	8.4	8.2	8.2	8.3
9. Social transfers in kind	11.1	11.2	11.5	11.5	11.4	11.3	11.3	11.1	10.4	10.7	12.1	12.4	12.0	12.1	12.2
10. Compensation of employees	11.3	11.3	11.7	11.6	11.7	11.6	11.5	11.2	10.5	11.0	12.5	12.7	12.6	12.6	12.8
11. Intermediate consumption	6.6	6.6	6.6	6.8	6.3	6.1	6.2	6.2	5.6	6.0	6.5	6.8	6.5	6.5	6.5
12. Social transfers other than in kind	15.5	15.9	15.9	15.9	15.9	15.8	15.7	15.3	14.4	14.7	16.6	17.3	17.9	18.4	18.5
13. Social transfers in kind via market produce	1.7	2.0	2.1	2.1	2.1	2.0	2.1	2.0	1.9	1.9	2.2	2.2	2.2	2.2	2.2
14. Interest	2.1	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.6	1.9	2.1	2.2
15. Subsidies	2.2	1.9	1.8	1.8	2.0	1.7	1.6	1.6	1.6	1.6	2.2	2.2	1.6	1.6	1.6
16. Other current expenditure	1.1	1.8	2.3	1.9	1.8	2.3	2.6	2.4	2.0	2.1	2.0	1.9	2.2	2.2	2.2
17. Total current expenditure	40.6	41.8	42.7	42.2	41.7	41.2	41.2	40.2	37.3	38.5	43.3	44.7	44.9	45.7	46.1
18. Gross saving	3.3	0.8	0.4	1.4	1.8	2.2	2.5	2.8	4.7	3.6	-0.5	-0.8	-0.1	-0.9	-1.3
19. Capital transfers received	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.4	0.3	0.4	0.3	0.4	0.4	0.4
20. Total revenue	44.0	42.8	43.4	43.8	43.6	43.5	43.8	43.2	42.4	42.4	43.2	44.3	45.2	45.2	45.2
21. Gross fixed capital formation	3.2	3.2	3.2	3.0	3.2	3.4	3.2	3.7	4.2	4.4	4.6	4.3	3.9	3.9	3.9
22. Other capital expenditure	8.5	1.5	1.4	1.1	1.3	1.1	0.9	0.7	1.0	1.3	1.4	1.1	2.2	0.9	0.9
23. Total expenditure	52.3	46.5	47.3	46.2	46.2	45.7	45.3	44.6	42.5	44.2	49.3	50.1	51.0	50.5	50.9
24. Tax burden	39.0	37.3	37.5	37.8	38.0	38.1	38.6	38.3	37.7	37.2	37.6	38.0	38.4	38.4	38.4
25. Net lending (+) or net borrowing (-)	-8.3	-3.7	-4.0	-2.4	-2.7	-2.3	-1.5	-1.4	0.0	-1.9	-6.1	-5.8	-5.7	-5.3	-5.7

Table 15C

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

Slovenia

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	17.0	4.8	10.2	13.9	9.6	5.6	4.9	4.2	8.2	4.2	-4.4	1.4	2.3	1.9	2.6
2. Current taxes on income and wealth	23.4	10.1	14.8	15.6	11.3	11.0	12.4	13.3	12.0	4.8	-11.7	-0.4	3.8	2.6	3.6
3. Social contributions	2.9	11.0	13.7	10.3	8.0	8.3	6.1	6.3	8.7	10.6	1.2	2.0	1.4	2.1	3.2
4. Of which actual social contributions	2.8	11.0	13.7	10.3	8.0	8.1	6.1	6.4	8.8	10.6	1.1	2.0	1.4	2.1	3.2
5. Other current revenue, including sales	19.6	15.0	18.2	13.1	1.2	5.8	3.7	2.5	4.0	20.1	-1.3	14.9	8.4	2.1	3.1
6. Total current revenue	12.8	9.0	13.1	12.9	8.3	7.5	6.6	6.5	8.7	8.1	-3.7	2.9	3.1	2.1	3.1
7. Government consumption expenditure	14.5	13.3	15.4	10.4	8.1	7.1	6.5	6.8	2.8	12.8	5.8	2.9	-1.6	2.4	4.3
8. Collective consumption	17.6	13.0	15.7	8.9	7.4	7.7	8.1	8.4	0.2	15.8	4.3	2.9	-1.4	2.4	4.0
9. Social transfers in kind	12.4	13.5	15.1	11.4	8.5	6.7	5.5	5.8	4.6	10.9	6.9	3.0	-1.8	2.4	4.5
10. Compensation of employees	14.2	13.1	16.7	9.9	9.8	6.7	5.3	5.3	4.6	12.9	7.0	2.3	0.1	2.5	4.8
11. Intermediate consumption	16.5	12.0	11.8	14.6	1.3	4.1	7.6	8.8	0.2	15.8	2.5	5.3	-3.5	2.1	3.1
12. Social transfers other than in kind	13.9	11.1	11.4	11.8	8.5	7.4	4.8	5.3	4.7	10.2	6.8	5.0	4.4	5.0	4.0
13. Social transfers in kind via market product	9.4	20.8	16.8	12.8	8.0	6.2	6.6	7.1	4.3	8.7	9.6	-0.7	0.4	2.1	3.1
14. Interest	12.1	11.9	10.0	3.7	-3.0	-6.4	-2.9	-3.2	1.2	-4.9	14.9	21.5	16.7	15.0	5.0
15. Subsidies	1.8	8.9	8.1	11.4	19.5	-7.0	-3.4	11.3	9.3	11.2	25.3	-0.4	-24.3	2.1	3.1
16. Other current expenditure 1)	0.0	0.1	0.5	-0.4	-0.1	0.5	0.4	-0.2	-0.4	0.1	-0.1	-0.2	0.3	0.0	0.0
17. Total current expenditure	13.6	12.3	14.2	10.3	7.3	6.5	5.8	5.4	3.3	11.4	6.5	3.6	1.5	3.9	4.0
18. Gross saving 1)	-0.4	-1.3	-0.4	1.0	0.4	0.4	0.3	0.4	1.9	-1.1	-4.1	-0.3	0.7	-0.8	-0.4
19. Capital transfers received	8.2	-9.5	49.8	-11.6	-22.7	30.9	2.4	37.6	137.7	-33.6	43.4	-11.5	30.7	2.1	3.1
20. Total revenue	12.8	8.9	13.3	12.7	8.2	7.6	6.5	6.6	9.3	7.7	-3.4	2.7	3.3	2.1	3.1
21. Gross fixed capital formation	11.3	0.7	13.9	2.2	19.0	15.0	-2.6	25.4	27.7	12.3	-0.5	-6.8	-8.5	2.1	3.1
22. Other capital expenditure 1)	-7.4	-0.3	-0.1	-0.3	0.2	-0.2	-0.2	-0.2	0.3	0.4	0.0	-0.3	1.1	-1.2	0.0
23. Total expenditure	-2.6	10.5	13.8	9.1	8.7	6.6	4.7	6.4	6.1	12.3	5.5	2.0	2.8	1.2	4.0
24. Tax burden	11.9	7.9	12.5	12.7	9.2	8.1	7.1	7.1	9.7	6.6	-4.4	1.3	2.3	2.2	3.1
25. Net lending (+) or net borrowing (-) 1)	7.2	-0.7	-0.2	1.5	-0.2	0.4	0.8	0.1	1.3	-1.8	-4.2	0.2	0.1	0.5	-0.4

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	3.0	3.7	4.0	2.4	2.7	2.3	1.5	1.4	0.0	1.9	6.1	5.8	5.7	5.3	5.7
2. Interest payments (% of GDP)	2.3	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.6	1.9	2.1	2.2
3. Implicit interest rate 2)	11.4	10.9	10.0	9.2	7.6	6.7	6.0	5.6	5.3	5.2	5.9	4.7	4.9	4.8	4.5
4. Nominal GDP growth rate	12.2	9.7	11.8	11.7	8.6	7.8	5.7	8.1	11.3	7.9	-5.3	0.3	1.1	2.1	3.1
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	3.0	3.7	4.0	2.4	2.7	2.3	1.5	1.4	0.0	1.9	6.1	5.8	5.7	5.3	5.7
6. Contribution of nominal GDP growth	-2.5	-2.1	-2.8	-2.8	-2.2	-2.0	-1.5	-2.0	-2.7	-1.7	1.2	-0.1	-0.4	-0.9	-1.5
7. Stock-flow adjustment 3)	0.5	0.6	-0.9	1.6	-1.0	-0.1	-0.6	0.3	-0.7	-1.3	6.0	-2.2	1.4	0.3	0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	0.7	1.3	1.6	0.3	0.7	0.6	-0.1	0.0	-1.2	0.7	4.7	4.2	3.9	3.1	3.5
9. Snow-ball effect	-0.2	0.3	-0.4	-0.6	-0.3	-0.3	0.1	-0.6	-1.4	-0.6	2.6	1.5	1.5	1.2	0.7
10. Stock-flow adjustment 3)	0.5	0.6	-0.9	1.6	-1.0	-0.1	-0.6	0.3	-0.7	-1.3	6.0	-2.2	1.4	0.3	0.3
(% of GDP)															
11. Change in gross debt 5)	1.0	2.2	0.2	1.2	-0.6	0.1	-0.6	-0.3	-3.3	-1.1	13.3	3.5	6.7	4.6	4.5
12. Level of gross debt (end of year)	24.1	26.3	26.5	27.8	27.2	27.3	26.7	26.4	23.1	21.9	35.3	38.8	45.5	50.1	54.6

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	2.80	3.90	3.84	4.19	4.85	5.47	6.10	6.14	6.80	6.96	6.51	6.68	7.45	7.66	8.01
2. Current taxes on income and wealth	2.09	2.31	2.53	2.59	2.88	2.75	2.96	3.33	3.79	4.34	3.47	3.53	4.06	4.16	4.34
3. Social contributions	2.92	4.43	4.86	5.41	5.67	6.01	6.31	6.55	7.29	8.15	8.08	8.25	8.39	8.62	9.01
4. Of which actual social contributions	2.90	4.41	4.84	5.38	5.62	5.94	6.27	6.49	7.21	8.07	7.99	8.12	8.33	8.56	8.94
5. Other current revenue, including sales	0.93	1.76	1.59	1.33	1.75	1.64	1.97	2.30	1.92	2.47	2.83	2.43	3.20	3.49	3.19
6. Total current revenue	8.73	12.40	12.82	13.52	15.16	15.87	17.34	18.33	19.79	21.92	20.88	20.89	23.11	23.93	24.55
7. Government consumption expenditure	4.18	6.28	6.99	7.47	8.29	8.58	9.04	10.33	10.53	11.69	12.49	12.75	12.88	13.14	13.64
8. Collective consumption	3.34	3.52	4.01	4.24	4.95	5.20	5.37	6.12	5.61	6.06	6.58	6.60	6.88	7.02	7.16
9. Social transfers in kind	0.84	2.76	2.98	3.23	3.34	3.38	3.66	4.21	4.92	5.63	5.91	6.15	6.00	6.13	6.48
10. Compensation of employees	1.83	2.75	3.01	3.36	3.60	3.64	3.59	3.98	4.08	4.53	4.84	5.08	4.93	5.08	5.34
11. Intermediate consumption	1.68	2.12	2.32	2.29	2.50	2.56	2.47	3.11	2.82	3.04	3.38	3.20	3.17	3.47	3.53
12. Social transfers other than in kind	2.74	4.22	4.60	5.05	4.84	5.53	6.12	6.54	7.13	7.59	8.64	9.32	9.13	9.61	10.01
13. Social transfers in kind via market produce	0.05	0.77	0.86	1.04	1.37	1.40	2.19	2.43	2.75	3.16	3.29	3.48	3.46	3.54	3.74
14. Interest	0.46	1.27	1.35	1.31	1.02	0.98	0.85	0.80	0.85	0.83	0.91	0.88	1.04	1.09	1.23
15. Subsidies	0.91	0.77	0.71	0.55	0.67	0.84	0.65	0.73	0.74	1.12	1.03	0.89	1.28	0.95	0.86
16. Other current expenditure	0.22	0.59	0.44	0.60	1.07	0.78	0.99	0.87	1.00	1.00	1.15	1.10	1.68	1.85	1.90
17. Total current expenditure	7.89	12.49	13.30	14.21	15.07	15.73	16.86	18.46	19.36	21.27	23.24	23.96	24.67	25.55	26.46
18. Gross saving	0.84	-0.09	-0.48	-0.69	0.09	0.14	0.48	-0.13	0.43	0.65	-2.35	-3.07	-1.56	-1.62	-1.91
19. Capital transfers received	0.00	0.03	0.04	0.04	0.01	0.07	0.00	0.02	0.12	0.02	0.17	0.40	0.02	0.07	0.04
20. Total revenue	8.73	12.43	12.86	13.56	15.17	15.95	17.34	18.34	19.91	21.94	21.06	21.29	23.13	24.00	24.59
21. Gross fixed capital formation	0.45	0.88	1.05	1.20	1.04	1.08	1.03	1.20	1.15	1.31	1.46	1.72	1.27	1.28	1.17
22. Other capital expenditure	1.04	2.89	0.72	1.17	0.19	0.20	0.84	0.43	0.51	0.75	1.38	0.67	1.24	0.72	0.70
23. Total expenditure	9.39	16.26	15.06	16.58	16.30	17.01	18.73	20.09	21.02	23.34	26.08	26.35	27.18	27.55	28.34
24. Tax burden	7.79	10.63	11.22	12.16	13.36	14.24	15.46	16.13	18.03	19.60	18.16	18.53	20.04	20.58	21.51
25. Net lending (+) or net borrowing (-)	-0.66	-3.82	-2.21	-3.02	-1.13	-1.07	-1.39	-1.75	-1.11	-1.40	-5.02	-5.05	-4.05	-3.54	-3.75

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	14.5	12.5	11.3	11.4	11.9	12.1	12.4	11.2	11.1	10.4	10.3	10.1	10.6	10.7	10.7
2. Current taxes on income and wealth	10.8	7.4	7.5	7.0	7.1	6.1	6.0	6.1	6.2	6.5	5.5	5.4	5.8	5.8	5.8
3. Social contributions	15.1	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.9	12.2	12.8	12.5	12.0	12.0	12.0
4. Of which actual social contributions	15.0	14.1	14.3	14.6	13.8	13.2	12.7	11.8	11.7	12.1	12.7	12.3	11.9	12.0	11.9
5. Other current revenue, including sales	4.8	5.6	4.7	3.6	4.3	3.6	4.0	4.2	3.1	3.7	4.5	3.7	4.6	4.9	4.2
6. Total current revenue	45.2	39.8	37.8	36.7	37.3	35.1	35.2	33.3	32.2	32.8	33.2	31.7	33.0	33.4	32.7
7. Government consumption expenditure	21.7	20.1	20.6	20.3	20.4	19.0	18.3	18.8	17.1	17.5	19.9	19.3	18.4	18.4	18.2
8. Collective consumption	17.3	11.3	11.8	11.5	12.2	11.5	10.9	11.1	9.1	9.0	10.5	10.0	9.8	9.8	9.5
9. Social transfers in kind	4.3	8.8	8.8	8.8	8.2	7.5	7.4	7.6	8.0	8.4	9.4	9.3	8.6	8.6	8.6
10. Compensation of employees	9.5	8.8	8.9	9.1	8.9	8.1	7.3	7.2	6.6	6.8	7.7	7.7	7.1	7.1	7.1
11. Intermediate consumption	8.7	6.8	6.8	6.2	6.2	5.7	5.0	5.7	4.6	4.5	5.4	4.9	4.5	4.8	4.7
12. Social transfers other than in kind	14.2	13.5	13.6	13.7	11.9	12.3	12.4	11.9	11.6	11.3	13.7	14.1	13.1	13.4	13.3
13. Social transfers in kind via market produce	0.3	2.5	2.5	2.8	3.4	3.1	4.4	4.4	4.5	4.7	5.2	5.3	5.0	4.9	5.0
14. Interest	2.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.4	1.3	1.5	1.5	1.6
15. Subsidies	4.7	2.5	2.1	1.5	1.7	1.9	1.3	1.3	1.2	1.7	1.6	1.4	1.8	1.3	1.1
16. Other current expenditure	1.1	1.9	1.3	1.6	2.6	1.7	2.0	1.6	1.6	1.5	1.8	1.7	2.4	2.6	2.5
17. Total current expenditure	40.9	40.1	39.3	38.6	37.1	34.8	34.2	33.6	31.5	31.8	36.9	36.4	35.3	35.7	35.2
18. Gross saving	4.3	-0.3	-1.4	-1.9	0.2	0.3	1.0	-0.2	0.7	1.0	-3.7	-4.7	-2.2	-2.3	-2.5
19. Capital transfers received	0.0	0.1	0.1	0.1	0.0	0.2	0.0	0.0	0.2	0.0	0.3	0.6	0.0	0.1	0.0
20. Total revenue	45.2	39.9	38.0	36.8	37.4	35.3	35.2	33.3	32.4	32.8	33.5	32.3	33.1	33.5	32.7
21. Gross fixed capital formation	2.3	2.8	3.1	3.3	2.6	2.4	2.1	2.2	1.9	2.0	2.3	2.6	1.8	1.8	1.6
22. Other capital expenditure	5.4	9.3	2.1	3.2	0.5	0.4	1.7	0.8	0.8	1.1	2.2	1.0	1.8	1.0	0.9
23. Total expenditure	48.6	52.1	44.5	45.1	40.1	37.7	38.0	36.5	34.2	34.9	41.5	40.0	38.9	38.5	37.7
24. Tax burden	40.3	34.1	33.1	33.0	32.9	31.5	31.4	29.3	29.3	29.3	28.9	28.1	28.7	28.7	28.6
25. Net lending (+) or net borrowing (-)	-3.4	-12.3	-6.5	-8.2	-2.8	-2.4	-2.8	-3.2	-1.8	-2.1	-8.0	-7.7	-5.8	-4.9	-5.0

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

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	6.3	12.1	-1.3	8.9	15.9	12.7	11.5	0.6	10.7	2.5	-6.6	2.6	11.5	2.8	4.7
2. Current taxes on income and wealth	-0.3	-8.4	9.1	2.4	11.5	-4.5	7.5	12.6	13.7	14.5	-20.0	1.7	15.1	2.5	4.4
3. Social contributions	18.0	12.0	9.8	11.3	4.8	5.9	5.1	3.7	11.2	11.8	-0.8	2.1	1.7	2.7	4.5
4. Of which actual social contributions	18.0	12.2	9.8	11.2	4.4	5.8	5.4	3.5	11.2	11.8	-0.9	1.6	2.6	2.7	4.5
5. Other current revenue, including sales	-3.3	22.9	-9.6	-16.2	31.4	-6.3	19.7	17.0	-16.6	28.9	14.3	-13.9	31.8	9.0	-8.8
6. Total current revenue	7.6	8.9	3.4	5.4	12.2	4.7	9.2	5.7	8.0	10.8	-4.7	0.0	10.6	3.6	2.6
7. Government consumption expenditure	23.0	10.9	11.4	6.8	11.0	3.5	5.3	14.3	2.0	10.9	6.9	2.0	1.0	2.1	3.7
8. Collective consumption	-11.2	17.3	13.9	5.6	16.7	5.1	3.3	13.9	-8.3	7.9	8.7	0.3	4.2	2.0	2.0
9. Social transfers in kind	159.5	3.7	8.1	8.3	3.6	1.2	8.2	14.9	16.9	14.4	5.0	4.0	-2.4	2.2	5.7
10. Compensation of employees	11.8	3.7	9.5	11.9	7.0	1.1	-1.3	10.8	2.5	11.2	6.8	5.0	-3.0	3.1	5.0
11. Intermediate consumption	24.2	22.2	9.4	-1.2	9.2	2.4	-3.5	25.8	-9.4	7.8	11.4	-5.4	-0.8	9.2	1.7
12. Social transfers other than in kind	11.7	5.2	9.0	9.8	-4.2	14.4	10.6	6.9	8.9	6.5	13.7	7.9	-2.0	5.2	4.2
13. Social transfers in kind via market produ	986.6	6.8	12.0	20.7	31.0	2.3	56.7	10.8	13.3	14.9	4.0	6.0	-0.5	2.1	5.8
14. Interest	19.3	32.7	7.0	-3.4	-22.1	-3.5	-13.8	-5.2	6.0	-2.2	8.7	-2.4	17.5	5.2	12.5
15. Subsidies	-9.0	3.1	-7.9	-22.1	21.4	25.3	-23.3	12.2	1.9	50.9	-7.4	-13.6	43.8	-25.7	-9.8
16. Other current expenditure 1)	0.1	0.7	-0.6	0.3	1.0	-0.9	0.3	-0.4	0.1	-0.1	0.3	-0.2	0.7	0.2	-0.1
17. Total current expenditure	18.6	12.1	6.5	6.9	6.0	4.4	7.2	9.4	4.9	9.8	9.2	3.1	3.0	3.6	3.6
18. Gross saving 1)	-4.2	-1.2	-1.1	-0.5	2.1	0.1	0.7	-1.2	0.9	0.3	-4.7	-0.9	2.4	0.0	-0.3
19. Capital transfers received	2009.3	-26.6	10.8	17.9	-79.5	765.5	-98.9	1951.8	585.9	-82.1	735.1	130.6	-94.5	229.8	-50.0
20. Total revenue	8.0	8.7	3.4	5.5	11.9	5.1	8.7	5.8	8.5	10.2	-4.0	1.1	8.6	3.8	2.4
21. Gross fixed capital formation	78.1	6.8	19.5	15.1	-13.7	3.7	-4.6	16.5	-4.1	14.4	11.3	17.3	-26.0	1.0	-8.5
22. Other capital expenditure 1)	1.1	3.7	-7.2	1.1	-2.7	0.0	1.3	-0.9	0.0	0.3	1.1	-1.2	0.8	-0.8	-0.1
23. Total expenditure	23.2	20.2	-7.3	10.1	-1.7	4.4	10.1	7.2	4.7	11.0	11.7	1.0	3.2	1.4	2.9
24. Tax burden	8.9	6.9	5.6	8.4	9.9	6.6	8.5	4.3	11.8	8.7	-7.4	2.0	8.2	2.7	4.5
25. Net lending (+) or net borrowing (-) 1)	-6.5	-4.8	5.8	-1.7	5.4	0.4	-0.5	-0.4	1.4	-0.3	-5.9	0.3	1.9	0.8	0.0

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	8.0	7.7	5.8	4.9	5.0
2. Interest payments (% of GDP)	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.4	1.3	1.5	1.5	1.6
3. Implicit interest rate 2)	10.6	9.4	8.6	7.9	6.4	5.7	4.5	4.8	5.1	4.6	4.9	4.0	3.8	3.5	3.6
4. Nominal GDP growth rate	7.4	10.9	8.7	8.6	10.3	11.2	9.2	11.5	11.7	8.9	-6.0	4.8	6.2	2.4	4.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	8.0	7.7	5.8	4.9	5.0
6. Contribution of nominal GDP growth	-2.4	-4.7	-4.0	-3.9	-4.1	-4.3	-3.5	-3.5	-3.2	-2.4	1.8	-1.6	-2.4	-1.0	-2.2
7. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.3	0.5	-1.5	-2.1	-0.6	0.1	-0.9	0.8
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	4.0	8.2	2.5	4.7	0.3	0.2	1.1	1.7	0.4	0.8	6.5	6.3	4.3	3.4	3.4
9. Snow-ball effect	1.0	-0.6	0.0	-0.3	-1.6	-2.1	-1.8	-2.1	-1.8	-1.2	3.2	-0.3	-0.9	0.5	-0.6
10. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.3	0.5	-1.5	-2.1	-0.6	0.1	-0.9	0.8
(% of GDP)															
11. Change in gross debt 5)	13.3	2.5	-1.4	-5.4	-1.0	-0.9	-7.3	-3.6	-0.9	-1.8	7.7	5.5	3.5	3.1	3.6
12. Level of gross debt (end of year)	47.8	50.3	48.9	43.4	42.4	41.5	34.2	30.5	29.6	27.8	35.5	41.0	44.5	47.5	51.1

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 17A

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

Finland

(Mrd EURO-FIM)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	4.4	8.2	13.4	12.9	17.8	21.0	21.8	22.7	23.4	23.9	23.1	24.1	26.7	28.5	29.7
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	26.7	27.6	28.7	31.5	32.3	27.8	28.6	30.9	31.7	33.0
3. Social contributions	3.6	6.5	11.3	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.2	22.7	23.9	25.3	26.7
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	18.0	19.1	20.5	21.6	22.6	22.2	22.7	23.9	25.3	26.7
5. Other current revenue, including sales	2.0	4.4	7.4	9.2	10.6	13.1	13.8	15.1	17.0	19.1	17.6	18.3	19.4	20.2	21.3
6. Total current revenue	14.6	28.5	47.7	52.9	72.3	78.7	82.2	87.0	93.6	97.9	90.7	93.7	100.9	105.7	110.7
7. Government consumption expenditure	6.1	11.7	19.4	21.8	27.1	33.7	35.4	36.7	38.6	41.6	43.3	44.2	46.0	47.5	49.0
8. Collective consumption	2.3	4.3	6.9	8.1	9.8	11.7	12.2	12.4	13.1	14.2	14.7	14.9	15.5	16.3	17.1
9. Social transfers in kind	3.8	7.5	12.5	13.7	17.3	22.1	23.2	24.3	25.5	27.4	28.6	29.4	30.4	31.2	32.0
10. Compensation of employees	4.2	8.3	13.2	14.6	17.3	20.7	21.7	22.4	23.2	24.7	25.4	26.0	26.7	27.5	28.2
11. Intermediate consumption	2.1	4.1	6.9	8.4	10.5	13.7	14.4	15.2	16.3	18.1	19.1	19.7	21.0	21.8	23.0
12. Social transfers other than in kind	3.6	7.9	13.1	21.0	21.4	25.3	26.0	26.5	27.2	28.5	31.3	32.5	33.6	35.7	37.5
13. Social transfers in kind via market produce	0.3	0.5	1.0	1.4	2.1	3.2	3.4	3.7	3.9	4.3	4.6	5.0	5.3	5.6	5.8
14. Interest	0.3	1.0	1.2	3.8	3.7	2.4	2.4	2.4	2.6	2.6	2.0	1.9	2.1	2.4	2.9
15. Subsidies	1.0	1.7	2.5	2.6	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.8	2.9	3.0
16. Other current expenditure	0.4	0.8	1.5	1.9	3.1	3.9	4.2	4.4	4.5	5.0	5.3	5.4	6.0	6.1	6.3
17. Total current expenditure	11.9	24.4	39.4	53.6	60.1	71.1	74.1	76.8	80.0	85.7	90.2	93.2	97.6	102.0	106.7
18. Gross saving	2.7	4.1	8.3	-0.8	12.2	7.6	8.1	10.2	13.6	12.2	0.6	0.6	3.3	3.8	4.0
19. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.6	0.6	0.7	0.6	0.9	0.6	0.6	0.6	0.6	0.6
20. Total revenue	14.6	28.6	47.8	53.0	72.8	79.3	82.9	87.7	94.2	98.8	91.4	94.4	101.5	106.3	111.2
21. Gross fixed capital formation	1.2	2.0	3.1	2.5	3.2	4.3	4.0	3.9	4.4	4.7	4.9	4.6	5.2	5.4	5.6
22. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.4	0.6	0.4	0.5	0.7	0.9	0.7	0.5	0.4	0.4
23. Total expenditure	13.4	26.7	43.0	58.9	63.8	75.8	78.6	81.0	84.7	90.8	95.6	98.9	103.4	107.8	112.7
24. Tax burden	12.2	23.2	39.7	44.2	62.7	66.4	69.3	72.8	77.5	79.9	74.0	76.0	82.1	86.1	90.0
25. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.0	3.5	4.3	6.6	9.5	8.0	-4.3	-4.6	-1.9	-1.4	-1.4

Table 17B

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

Finland

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

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.1	14.3	15.0	13.5	13.5	13.8	13.8	13.7	13.0	12.9	13.4	13.4	14.0	14.4	14.4
2. Current taxes on income and wealth	14.2	16.5	17.3	17.3	21.1	17.5	17.5	17.3	17.5	17.4	16.1	15.9	16.2	16.0	16.0
3. Social contributions	10.7	11.3	12.7	14.7	12.1	11.8	12.1	12.4	12.0	12.2	12.8	12.6	12.6	12.8	12.9
4. Of which actual social contributions	9.2	9.6	11.9	14.5	12.1	11.8	12.1	12.4	12.0	12.2	12.8	12.6	12.6	12.8	12.9
5. Other current revenue, including sales	5.9	7.6	8.3	9.6	8.0	8.6	8.7	9.1	9.5	10.3	10.1	10.1	10.2	10.2	10.3
6. Total current revenue	43.9	49.7	53.4	55.0	54.7	51.7	52.2	52.5	52.0	52.7	52.4	52.0	53.0	53.3	53.7
7. Government consumption expenditure	18.3	20.5	21.7	22.7	20.5	22.2	22.5	22.2	21.5	22.4	25.0	24.5	24.2	24.0	23.8
8. Collective consumption	7.0	7.5	7.7	8.4	7.4	7.7	7.7	7.5	7.3	7.6	8.5	8.2	8.2	8.2	8.3
9. Social transfers in kind	11.3	13.0	14.0	14.2	13.1	14.5	14.7	14.7	14.2	14.8	16.5	16.3	16.0	15.7	15.5
10. Compensation of employees	12.5	14.4	14.8	15.1	13.1	13.6	13.8	13.5	12.9	13.3	14.7	14.4	14.1	13.9	13.7
11. Intermediate consumption	6.4	7.2	7.7	8.7	7.9	9.0	9.2	9.1	9.1	9.8	11.0	11.0	11.0	11.0	11.1
12. Social transfers other than in kind	10.9	13.8	14.6	21.9	16.2	16.6	16.5	16.0	15.1	15.3	18.0	18.0	17.7	18.0	18.2
13. Social transfers in kind via market produce	0.9	0.9	1.1	1.4	1.6	2.1	2.2	2.2	2.1	2.3	2.6	2.7	2.8	2.8	2.8
14. Interest	1.0	1.8	1.4	3.9	2.8	1.6	1.5	1.4	1.5	1.4	1.1	1.1	1.1	1.2	1.4
15. Subsidies	3.1	3.0	2.8	2.7	1.5	1.3	1.3	1.4	1.3	1.3	1.4	1.5	1.5	1.5	1.5
16. Other current expenditure	1.1	1.4	1.7	2.0	2.3	2.5	2.7	2.7	2.5	2.7	3.1	3.0	3.2	3.1	3.1
17. Total current expenditure	35.9	42.5	44.1	55.8	45.5	46.7	47.1	46.3	44.5	46.2	52.0	51.7	51.3	51.4	51.8
18. Gross saving	8.0	7.2	9.3	-0.8	9.3	5.0	5.2	6.2	7.5	6.6	0.3	0.3	1.7	1.9	1.9
19. Capital transfers received	0.1	0.3	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.3	0.3	0.3	0.3
20. Total revenue	44.0	50.0	53.5	55.2	55.1	52.1	52.7	52.9	52.4	53.2	52.7	52.3	53.3	53.6	54.0
21. Gross fixed capital formation	3.5	3.4	3.5	2.6	2.4	2.8	2.5	2.3	2.4	2.5	2.8	2.5	2.7	2.7	2.7
22. Other capital expenditure	0.7	0.6	0.5	2.9	0.4	0.3	0.4	0.2	0.3	0.4	0.5	0.4	0.3	0.2	0.2
23. Total expenditure	40.1	46.5	48.1	61.4	48.3	49.8	49.9	48.9	47.1	48.9	55.2	54.9	54.3	54.4	54.7
24. Tax burden	36.6	40.5	44.4	46.0	47.4	43.6	44.1	43.9	43.1	43.0	42.7	42.2	43.2	43.4	43.6
25. Net lending (+) or net borrowing (-)	3.8	3.5	5.4	-6.2	6.8	2.3	2.7	4.0	5.3	4.3	-2.5	-2.5	-1.0	-0.7	-0.7

Table 17C

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

Finland

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	15.6	10.0	1.2	0.4	3.8	3.1	3.9	4.1	3.3	2.0	-3.1	4.4	10.7	6.6	4.4
2. Current taxes on income and wealth	25.1	12.9	10.2	9.4	23.1	3.0	3.5	4.1	9.7	2.5	-13.9	2.9	7.9	2.6	4.0
3. Social contributions	15.8	18.4	18.5	1.3	1.0	3.5	6.3	7.3	5.4	4.4	-1.5	2.1	5.5	5.8	5.3
4. Of which actual social contributions	15.5	19.8	19.2	1.3	1.2	3.5	6.3	7.3	5.4	4.4	-1.5	2.1	5.5	5.8	5.3
5. Other current revenue, including sales	20.2	12.5	15.4	14.9	18.5	7.9	5.1	9.6	12.8	12.5	-8.2	4.0	6.0	4.5	5.1
6. Total current revenue	19.3	13.2	10.0	5.7	11.9	3.9	4.5	5.8	7.6	4.6	-7.3	3.3	7.7	4.8	4.6
7. Government consumption expenditure	16.7	14.0	14.6	5.2	3.9	5.2	4.9	3.8	5.1	7.8	3.9	2.2	3.9	3.4	3.3
8. Collective consumption	16.1	12.3	16.7	2.5	1.5	4.1	4.4	2.3	5.4	8.3	3.5	1.1	4.6	4.8	4.8
9. Social transfers in kind	17.1	14.9	13.4	6.9	5.2	5.8	5.1	4.7	5.0	7.6	4.2	2.8	3.5	2.6	2.5
10. Compensation of employees	17.5	13.2	11.5	5.0	3.9	4.1	4.5	3.1	4.0	6.2	3.1	2.2	2.9	2.8	2.6
11. Intermediate consumption	15.7	14.6	15.6	5.2	4.0	6.5	5.6	5.0	7.5	11.3	5.3	3.4	6.3	3.8	5.4
12. Social transfers other than in kind	15.6	15.2	16.1	0.7	-1.3	3.6	2.8	2.2	2.3	4.9	9.7	3.9	3.5	6.1	5.0
13. Social transfers in kind via market produ	19.4	13.0	16.0	16.8	8.4	9.4	7.0	7.3	5.5	11.8	6.0	8.5	6.5	7.0	3.0
14. Interest	22.0	19.5	3.6	3.6	0.5	-6.2	-1.1	1.7	10.5	-1.3	-24.5	-3.2	11.7	10.9	24.8
15. Subsidies	14.2	6.4	10.5	-1.2	2.4	0.0	2.9	8.7	2.8	6.4	0.6	8.4	5.5	2.8	2.8
16. Other current expenditure 1)	0.2	0.1	0.1	0.1	0.0	0.0	0.1	0.0	-0.2	0.2	0.4	-0.1	0.2	-0.1	0.0
17. Total current expenditure	16.8	13.8	13.5	3.4	2.0	4.0	4.2	3.6	4.2	7.1	5.2	3.3	4.8	4.5	4.6
18. Gross saving 1)	1.2	0.0	-1.0	1.3	4.6	-0.1	0.2	1.0	1.4	-1.0	-6.2	0.0	1.4	0.2	0.0
19. Capital transfers received	7.4	178.8	25.6	4.0	15.2	16.4	1.1	6.7	-7.6	44.3	-31.0	-1.1	-5.9	0.6	0.6
20. Total revenue	19.3	13.5	10.1	5.7	11.9	4.0	4.5	5.8	7.5	4.9	-7.5	3.3	7.6	4.8	4.6
21. Gross fixed capital formation	11.6	10.6	21.4	-1.9	-2.2	5.4	-7.7	-2.4	13.6	7.0	3.4	-5.3	13.5	3.2	3.2
22. Other capital expenditure 1)	-0.1	0.0	0.1	1.0	-0.4	0.1	0.1	-0.1	0.0	0.1	0.1	-0.1	-0.1	-0.1	0.0
23. Total expenditure	15.9	13.5	14.2	5.1	1.0	4.3	3.7	3.0	4.5	7.3	5.3	3.4	4.5	4.3	4.5
24. Tax burden	19.2	13.4	9.2	5.5	10.9	3.1	4.4	5.0	6.4	3.1	-7.3	2.8	8.0	4.8	4.5
25. Net lending (+) or net borrowing (-) 1)	1.4	0.1	-1.5	0.6	5.3	-0.1	0.4	1.3	1.3	-1.0	-6.8	-0.1	1.6	0.2	0.0

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	6.2	-6.8	-5.0	-4.0	-2.4	-2.3	-2.7	-4.0	-5.3	-4.3	2.5	2.5	1.0	0.7	0.7
2. Interest payments (% of GDP)	3.9	2.8	2.7	2.1	1.7	1.6	1.5	1.4	1.5	1.4	1.1	1.1	1.1	1.2	1.4
3. Implicit interest rate 2)	7.4	6.6	6.4	5.1	4.3	3.7	3.5	3.6	4.0	4.1	3.1	2.5	2.4	2.5	2.9
4. Nominal GDP growth rate	8.7	8.1	5.4	3.1	1.3	4.6	3.4	5.3	8.5	3.2	-6.7	4.0	5.6	4.2	4.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	6.2	-6.8	-5.0	-4.0	-2.4	-2.3	-2.7	-4.0	-5.3	-4.3	2.5	2.5	1.0	0.7	0.7
6. Contribution of nominal GDP growth	-4.6	-3.4	-2.2	-1.3	-0.5	-2.0	-1.5	-2.1	-3.1	-1.1	2.4	-1.7	-2.5	-2.0	-2.0
7. Stock-flow adjustment 3)	-2.6	8.3	5.9	4.3	6.0	4.1	1.5	4.0	3.9	4.2	4.5	4.1	2.4	4.0	3.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	2.2	-9.6	-7.6	-6.1	-4.2	-3.9	-4.2	-5.5	-6.8	-5.7	1.3	1.5	-0.1	-0.5	-0.7
9. Snow-ball effect	-0.7	-0.6	0.4	0.8	1.2	-0.4	0.0	-0.7	-1.6	0.3	3.6	-0.6	-1.4	-0.8	-0.5
10. Stock-flow adjustment 3)	-2.6	8.3	5.9	4.3	6.0	4.1	1.5	4.0	3.9	4.2	4.5	4.1	2.4	4.0	3.0
(% of GDP)															
11. Change in gross debt 5)	-1.1	-1.9	-1.3	-1.0	3.0	-0.1	-2.7	-2.1	-4.5	-1.2	9.3	5.0	0.8	2.7	1.7
12. Level of gross debt (end of year)	56.6	43.8	42.5	41.5	44.5	44.4	41.7	39.6	35.2	33.9	43.3	48.3	49.1	51.8	53.5

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)

EA-17

(Mrd EUR)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	658	874	896	935	966	1013	1059	1123	1175	1158	1117	1160	1213	1258	1302
2. Current taxes on income and wealth	639	867	874	871	868	902	956	1056	1144	1153	1034	1059	1112	1158	1206
3. Social contributions	951	1074	1107	1144	1188	1222	1255	1307	1360	1416	1409	1432	1479	1513	1551
4. Of which actual social contributions	870	995	1025	1059	1100	1131	1162	1213	1261	1313	1300	1321	1366	1400	1436
5. Other current revenue, including sales	260	275	298	299	297	308	323	346	369	394	396	402	420	432	444
6. Total current revenue	2509	3090	3174	3248	3318	3445	3594	3833	4048	4121	3955	4054	4224	4361	4503
7. Government consumption expenditure	1129	1338	1404	1481	1545	1601	1663	1735	1805	1899	1987	2013	2034	2060	2095
8. Collective consumption	464	543	564	591	612	636	653	675	698	737	770	772	787	796	808
9. Social transfers in kind	664	795	840	890	932	965	1011	1059	1107	1162	1217	1242	1246	1265	1287
10. Compensation of employees	609	708	735	770	800	824	853	881	910	950	984	993	997	1002	1012
11. Intermediate consumption	270	323	338	359	373	390	410	427	451	479	509	516	519	524	531
12. Social transfers other than in kind	938	1088	1134	1194	1246	1288	1329	1370	1412	1475	1574	1613	1635	1670	1708
13. Social transfers in kind via market produce	275	329	350	370	390	401	418	445	464	489	517	532	547	561	580
14. Interest	301	263	268	255	248	243	242	248	268	281	255	257	280	302	326
15. Subsidies	92	98	101	102	102	99	98	102	108	111	121	125	123	121	121
16. Other current expenditure	92	132	139	151	166	175	187	192	198	213	229	229	231	237	245
17. Total current expenditure	2576	2941	3064	3201	3324	3422	3537	3664	3811	3997	4189	4266	4332	4416	4522
18. Gross saving	-66	149	110	47	-6	24	57	169	237	124	-233	-213	-108	-55	-19
19. Capital transfers received	29	32	29	36	63	53	53	44	42	37	43	40	40	38	39
20. Total revenue	2538	3123	3204	3284	3382	3498	3647	3877	4090	4158	3998	4094	4264	4399	4542
21. Gross fixed capital formation	146	172	180	178	192	194	203	215	234	243	251	232	221	212	212
22. Other capital expenditure	235	16	98	101	102	111	112	114	108	115	130	168	101	101	101
23. Total expenditure	2816	3130	3342	3480	3618	3726	3852	3993	4152	4355	4569	4666	4654	4729	4834
24. Tax burden	2221	2786	2842	2908	2990	3092	3220	3433	3624	3668	3493	3575	3739	3864	3993
25. Net lending (+) or net borrowing (-)	-278	-7	-138	-195	-236	-228	-205	-116	-62	-197	-571	-573	-389	-330	-292

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

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	11.8	12.9	12.6	12.8	12.8	12.9	13.0	13.1	13.0	12.5	12.5	12.7	12.9	13.1	13.2
2. Current taxes on income and wealth	11.5	12.8	12.3	11.9	11.5	11.5	11.7	12.3	12.7	12.5	11.6	11.6	11.8	12.1	12.2
3. Social contributions	17.1	15.8	15.6	15.6	15.7	15.5	15.4	15.3	15.1	15.3	15.8	15.6	15.7	15.7	15.7
4. Of which actual social contributions	15.6	14.7	14.5	14.5	14.6	14.4	14.3	14.2	14.0	14.2	14.6	14.4	14.5	14.6	14.5
5. Other current revenue, including sales	4.7	4.1	4.2	4.1	3.9	3.9	4.0	4.0	4.1	4.3	4.4	4.4	4.5	4.5	4.5
6. Total current revenue	45.0	45.6	44.8	44.3	44.0	43.8	44.1	44.8	44.8	44.6	44.3	44.2	44.8	45.4	45.5
7. Government consumption expenditure	20.3	19.7	19.8	20.2	20.5	20.4	20.4	20.3	20.0	20.5	22.2	22.0	21.6	21.4	21.2
8. Collective consumption	8.3	8.0	8.0	8.1	8.1	8.1	8.0	7.9	7.7	8.0	8.6	8.4	8.4	8.3	8.2
9. Social transfers in kind	11.9	11.7	11.9	12.1	12.4	12.3	12.4	12.4	12.3	12.6	13.6	13.6	13.2	13.2	13.0
10. Compensation of employees	10.9	10.4	10.4	10.5	10.6	10.5	10.5	10.3	10.1	10.3	11.0	10.8	10.6	10.4	10.2
11. Intermediate consumption	4.8	4.8	4.8	4.9	4.9	5.0	5.0	5.0	5.0	5.2	5.7	5.6	5.5	5.5	5.4
12. Social transfers other than in kind	16.8	16.0	16.0	16.3	16.5	16.4	16.3	16.0	15.6	16.0	17.6	17.6	17.4	17.4	17.3
13. Social transfers in kind via market produce	4.9	4.9	4.9	5.1	5.2	5.1	5.1	5.2	5.1	5.3	5.8	5.8	5.8	5.8	5.9
14. Interest	5.4	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	2.9	2.8	3.0	3.1	3.3
15. Subsidies	1.7	1.5	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.3	1.3	1.2
16. Other current expenditure	1.7	2.0	2.0	2.1	2.2	2.2	2.3	2.2	2.2	2.3	2.6	2.5	2.5	2.5	2.5
17. Total current expenditure	46.2	43.4	43.3	43.7	44.1	43.5	43.4	42.8	42.2	43.2	46.9	46.6	46.0	46.0	45.7
18. Gross saving	-1.2	2.2	1.6	0.6	-0.1	0.3	0.7	2.0	2.6	1.3	-2.6	-2.3	-1.1	-0.6	-0.2
19. Capital transfers received	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4
20. Total revenue	45.6	46.0	45.2	44.8	44.8	44.5	44.8	45.3	45.3	45.0	44.8	44.7	45.3	45.8	45.9
21. Gross fixed capital formation	2.6	2.5	2.5	2.4	2.5	2.5	2.5	2.5	2.6	2.6	2.8	2.5	2.3	2.2	2.1
22. Other capital expenditure	4.2	0.2	1.4	1.4	1.3	1.4	1.4	1.3	1.2	1.2	1.5	1.8	1.1	1.1	1.0
23. Total expenditure	50.6	46.1	47.2	47.5	48.0	47.4	47.3	46.6	46.0	47.1	51.2	50.9	49.4	49.2	48.8
24. Tax burden	39.9	41.1	40.1	39.7	39.6	39.3	39.5	40.1	40.1	39.7	39.1	39.0	39.7	40.2	40.3
25. Net lending (+) or net borrowing (-)	-5.0	-0.1	-2.0	-2.7	-3.1	-2.9	-2.5	-1.4	-0.7	-2.1	-6.4	-6.2	-4.1	-3.4	-3.0

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

(EUR; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	6.0	3.4	2.5	4.3	3.3	4.9	4.6	6.0	4.6	-1.5	-3.6	3.9	4.5	3.7	3.5
2. Current taxes on income and wealth	7.2	5.9	0.9	-0.4	-0.3	3.9	5.9	10.5	8.3	0.8	-10.4	2.4	5.0	4.2	4.1
3. Social contributions	5.3	3.7	3.0	3.4	3.8	2.9	2.7	4.2	4.0	4.1	-0.5	1.7	3.3	2.2	2.6
4. Of which actual social contributions	6.6	3.9	3.1	3.3	3.8	2.8	2.7	4.4	3.9	4.2	-1.0	1.6	3.4	2.5	2.6
5. Other current revenue, including sales	3.1	3.2	8.2	0.4	-0.5	3.8	4.9	7.0	6.5	6.8	0.5	1.6	4.4	2.9	2.7
6. Total current revenue	5.7	4.2	2.7	2.3	2.2	3.8	4.3	6.6	5.6	1.8	-4.0	2.5	4.2	3.2	3.3
7. Government consumption expenditure	4.7	4.6	5.0	5.5	4.3	3.6	3.9	4.3	4.1	5.2	4.6	1.3	1.0	1.3	1.7
8. Collective consumption	4.4	4.2	4.0	4.8	3.6	3.9	2.6	3.5	3.4	5.5	4.6	0.2	2.1	1.0	1.6
9. Social transfers in kind	5.0	4.9	5.6	6.0	4.7	3.5	4.8	4.8	4.5	5.0	4.7	2.1	0.4	1.5	1.8
10. Compensation of employees	5.0	3.7	3.9	4.7	3.9	3.1	3.6	3.2	3.3	4.4	3.6	1.0	0.4	0.4	1.0
11. Intermediate consumption	4.7	5.3	4.6	6.4	3.8	4.7	5.1	4.0	5.7	6.1	6.4	1.3	0.6	1.0	1.4
12. Social transfers other than in kind	5.6	2.1	4.2	5.3	4.4	3.4	3.1	3.1	3.1	4.5	6.7	2.5	1.4	2.1	2.3
13. Social transfers in kind via market produ	4.0	5.9	6.2	6.0	5.2	3.1	4.2	6.3	4.5	5.2	5.8	3.0	2.7	2.7	3.4
14. Interest	5.8	1.4	2.1	-4.8	-2.8	-2.1	-0.5	2.6	8.1	4.9	-9.1	0.8	8.8	7.9	7.9
15. Subsidies	0.7	0.5	2.6	1.2	-0.3	-2.5	-1.4	3.8	6.6	2.6	9.0	3.3	-1.9	-1.6	0.0
16. Other current expenditure 1)	0.1	0.0	0.0	0.1	0.2	0.0	0.1	0.0	-0.1	0.1	0.3	-0.1	0.0	0.0	0.0
17. Total current expenditure	5.2	3.3	4.2	4.5	3.8	2.9	3.4	3.6	4.0	4.9	4.8	1.9	1.5	1.9	2.4
18. Gross saving 1)	0.2	0.3	-0.6	-0.9	-0.7	0.4	0.4	1.3	0.6	-1.3	-4.0	0.3	1.2	0.6	0.4
19. Capital transfers received	-9.4	-3.0	-9.9	23.4	76.4	-16.2	0.3	-17.0	-4.3	-13.4	16.5	-6.3	-0.2	-4.0	2.5
20. Total revenue	5.6	4.1	2.6	2.5	3.0	3.4	4.3	6.3	5.5	1.7	-3.9	2.4	4.2	3.2	3.3
21. Gross fixed capital formation	1.9	5.5	4.4	-1.0	7.9	0.9	4.7	6.2	8.6	4.0	3.1	-7.6	-4.8	-4.1	0.0
22. Other capital expenditure 1)	-3.0	-1.1	1.1	0.0	0.0	0.1	0.0	0.0	-0.1	0.1	0.2	0.4	-0.8	0.0	0.0
23. Total expenditure	4.0	1.1	6.8	4.1	4.0	3.0	3.4	3.7	4.0	4.9	4.9	2.1	-0.3	1.6	2.2
24. Tax burden	6.2	4.4	2.0	2.3	2.8	3.4	4.2	6.6	5.6	1.2	-4.8	2.4	4.6	3.3	3.3
25. Net lending (+) or net borrowing (-) 1)	0.7	1.4	-1.8	-0.7	-0.5	0.2	0.4	1.2	0.7	-1.4	-4.3	0.1	2.1	0.7	0.5

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	1.5	0.1	2.0	2.7	3.1	2.9	2.5	1.4	0.7	2.1	6.4	6.2	4.1	3.4	3.0
2. Interest payments (% of GDP)	4.0	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	2.9	2.8	3.0	3.1	3.3
3. Implicit interest rate 2)	5.8	5.7	5.7	5.3	5.0	4.7	4.4	4.3	4.6	4.7	3.9	3.6	3.6	3.6	3.8
4. Nominal GDP growth rate	4.5	5.3	4.4	3.5	2.9	4.2	3.6	5.2	5.4	2.4	-3.4	2.6	2.8	2.0	3.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	1.5	0.1	2.0	2.7	3.1	2.9	2.5	1.4	0.7	2.1	6.4	6.2	4.1	3.4	3.0
6. Contribution of nominal GDP growth	-3.1	-3.6	-2.9	-2.3	-1.9	-2.8	-2.4	-3.4	-3.5	-1.5	2.5	-2.0	-2.3	-1.7	-2.6
7. Stock-flow adjustment 3)	0.5	1.0	-0.1	-0.5	0.0	0.3	0.6	0.4	0.7	3.2	0.8	1.6	0.6	0.7	0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-2.5	-3.8	-1.8	-0.8	-0.2	-0.2	-0.5	-1.5	-2.3	-0.9	3.5	3.4	1.2	0.3	-0.3
9. Snow-ball effect	0.9	0.2	0.8	1.2	1.3	0.3	0.5	-0.5	-0.6	1.5	5.3	0.8	0.6	1.4	0.7
10. Stock-flow adjustment 3)	0.5	1.0	-0.1	-0.5	0.0	0.3	0.6	0.4	0.7	3.2	0.8	1.6	0.6	0.7	0.3
(% of GDP)															
11. Change in gross debt 5)	-1.2	-2.5	-1.0	-0.2	1.2	0.4	0.6	-1.7	-2.2	3.8	9.7	5.8	2.4	2.4	0.6
12. Level of gross debt (end of year)	71.7	69.2	68.2	68.0	69.2	69.6	70.2	68.5	66.3	70.1	79.8	85.6	88.0	90.4	90.9

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

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

3) Line 7 = line 10.

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

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

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	3.23	3.78	4.07	4.18	5.20	6.50	7.56	8.93	10.05	12.08	10.33	10.52	11.20	11.81	12.49
2. Current taxes on income and wealth	1.84	1.86	2.24	2.07	2.15	2.29	2.12	2.47	4.59	4.25	3.83	3.46	3.66	3.86	4.09
3. Social contributions	2.47	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.97	5.49	5.74	6.01
4. Of which actual social contributions	2.39	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.97	5.49	5.74	6.01
5. Other current revenue, including sales	2.17	2.52	3.29	3.27	2.76	3.14	3.19	2.85	4.51	5.48	5.07	5.49	5.82	6.14	6.46
6. Total current revenue	9.71	11.13	12.58	12.69	13.81	16.01	17.29	18.55	24.04	27.20	24.51	24.43	26.17	27.54	29.05
7. Government consumption expenditure	4.33	5.20	5.71	6.27	7.13	7.72	8.33	9.31	10.36	11.87	11.48	11.45	11.76	12.19	12.63
8. Collective consumption	2.25	2.95	3.00	3.25	3.65	4.07	4.53	5.00	5.75	6.59	6.37	5.84	5.69	5.87	6.04
9. Social transfers in kind	2.08	2.26	2.71	3.02	3.47	3.65	3.81	4.31	4.60	5.28	5.11	5.61	6.07	6.32	6.59
10. Compensation of employees	2.51	2.80	2.63	3.13	3.63	4.00	4.29	4.53	5.32	6.36	6.79	6.56	6.69	6.82	7.09
11. Intermediate consumption	1.86	2.25	2.18	2.75	2.94	3.27	3.83	3.79	4.53	5.00	4.26	4.36	4.42	4.62	4.76
12. Social transfers other than in kind	2.72	3.39	3.56	3.95	4.03	4.46	4.81	5.27	5.76	7.01	8.27	8.86	9.12	9.31	9.54
13. Social transfers in kind via market produce	:	0.10	0.82	0.47	0.55	0.52	0.51	0.56	0.72	1.06	1.10	1.25	1.36	1.39	1.43
14. Interest	0.89	1.14	1.29	0.75	0.80	0.76	0.73	0.69	0.71	0.61	0.52	0.43	0.55	0.60	0.66
15. Subsidies	0.39	0.28	0.29	0.29	0.36	0.39	0.35	0.37	0.50	0.80	0.81	0.89	0.91	0.94	0.97
16. Other current expenditure	0.32	0.25	0.39	0.46	0.47	0.52	0.69	0.57	1.43	1.78	2.55	0.89	1.53	1.61	1.76
17. Total current expenditure	:	10.21	11.16	11.80	12.78	13.92	15.21	15.79	18.97	22.61	24.30	23.24	24.58	25.28	26.21
18. Gross saving	1.02	0.92	1.42	0.89	1.03	2.09	2.08	2.75	5.06	4.59	0.21	1.20	1.58	2.26	2.84
19. Capital transfers received	0.03	0.03	0.04	0.04	0.06	0.09	0.13	0.22	0.59	0.49	0.33	0.18	0.18	0.19	0.22
20. Total revenue	9.74	11.16	12.62	12.73	13.87	16.10	17.43	18.77	24.63	27.70	24.83	24.61	26.35	27.73	29.26
21. Gross fixed capital formation	0.92	0.98	1.04	1.03	1.04	1.26	1.57	2.06	3.16	3.87	3.38	3.36	3.38	3.58	3.89
22. Other capital expenditure	0.11	0.12	0.10	0.30	0.19	0.18	0.18	-0.06	1.79	0.06	0.11	0.22	0.25	0.27	0.28
23. Total expenditure	9.72	11.31	12.30	13.13	14.02	15.36	16.95	17.80	23.93	26.54	27.79	26.82	28.22	29.13	30.38
24. Tax burden	7.48	8.64	9.33	9.46	11.11	12.96	14.22	15.91	20.05	22.36	19.82	19.36	20.52	21.59	22.80
25. Net lending (+) or net borrowing (-)	0.02	-0.15	0.32	-0.39	-0.14	0.74	0.47	0.97	0.70	1.16	-2.96	-2.21	-1.88	-1.40	-1.11

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

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.3	13.8	13.4	12.6	14.5	16.3	16.6	17.2	16.7	17.4	15.1	14.9	14.7	14.6	14.6
2. Current taxes on income and wealth	7.5	6.8	7.4	6.2	6.0	5.7	4.7	4.8	7.6	6.1	5.6	4.9	4.8	4.8	4.8
3. Social contributions	10.2	10.8	9.8	9.6	10.3	10.2	9.7	8.3	8.1	7.8	7.7	7.1	7.2	7.1	7.0
4. Of which actual social contributions	9.8	10.8	9.8	9.6	10.3	10.2	9.7	8.3	8.1	7.8	7.7	7.1	7.2	7.1	7.0
5. Other current revenue, including sales	8.9	9.2	10.9	9.9	7.7	7.9	7.0	5.5	7.5	7.9	7.4	7.8	7.6	7.6	7.5
6. Total current revenue	39.9	40.6	41.5	38.2	38.6	40.2	38.0	35.8	39.9	39.3	35.9	34.7	34.3	34.1	33.9
7. Government consumption expenditure	17.8	19.0	18.8	18.9	19.9	19.4	18.3	18.0	17.2	17.1	16.8	16.2	15.4	15.1	14.7
8. Collective consumption	9.3	10.8	9.9	9.8	10.2	10.2	9.9	9.7	9.6	9.5	9.3	8.3	7.5	7.3	7.0
9. Social transfers in kind	8.6	8.2	9.0	9.1	9.7	9.2	8.4	8.3	7.7	7.6	7.5	8.0	8.0	7.8	7.7
10. Compensation of employees	10.3	10.2	8.7	9.4	10.1	10.0	9.4	8.8	8.8	9.2	9.9	9.3	8.8	8.5	8.3
11. Intermediate consumption	7.7	8.2	7.2	8.3	8.2	8.2	8.4	7.3	7.5	7.2	6.2	6.2	5.8	5.7	5.6
12. Social transfers other than in kind	11.2	12.4	11.7	11.9	11.2	11.2	10.6	10.2	9.6	10.1	12.1	12.6	12.0	11.5	11.1
13. Social transfers in kind via market produce	:	0.4	2.7	1.4	1.5	1.3	1.1	1.1	1.2	1.5	1.6	1.8	1.8	1.7	1.7
14. Interest	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.6	0.7	0.7	0.8
15. Subsidies	1.6	1.0	1.0	0.9	1.0	1.0	0.8	0.7	0.8	1.1	1.2	1.3	1.2	1.2	1.1
16. Other current expenditure	1.3	0.9	1.3	1.4	1.3	1.3	1.5	1.1	2.4	2.6	3.7	1.3	2.0	2.0	2.1
17. Total current expenditure	:	37.3	36.8	35.6	35.7	35.0	33.4	30.5	31.5	32.6	35.6	33.0	32.2	31.3	30.6
18. Gross saving	4.2	3.3	4.7	2.7	2.9	5.3	4.6	5.3	8.4	6.6	0.3	1.7	2.1	2.8	3.3
19. Capital transfers received	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.4	1.0	0.7	0.5	0.3	0.2	0.2	0.3
20. Total revenue	40.1	40.7	41.7	38.4	38.7	40.4	38.3	36.2	40.9	40.0	36.3	34.9	34.5	34.4	34.1
21. Gross fixed capital formation	3.8	3.6	3.4	3.1	2.9	3.2	3.4	4.0	5.2	5.6	4.9	4.8	4.4	4.4	4.5
22. Other capital expenditure	0.4	0.4	0.3	0.9	0.5	0.5	0.4	-0.1	3.0	0.1	0.2	0.3	0.3	0.3	0.3
23. Total expenditure	40.0	41.3	40.6	39.6	39.1	38.6	37.3	34.4	39.8	38.3	40.7	38.1	37.0	36.1	35.4
24. Tax burden	30.8	31.5	30.8	28.5	31.0	32.5	31.3	30.7	33.3	32.3	29.0	27.5	26.9	26.8	26.6
25. Net lending (+) or net borrowing (-)	0.1	-0.5	1.1	-1.2	-0.4	1.9	1.0	1.9	1.2	1.7	-4.3	-3.1	-2.5	-1.7	-1.3

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

(BGN; annual percentage changes unless otherwise stated)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	1.7	17.1	7.6	2.6	24.6	25.0	16.2	18.0	12.6	20.3	-14.5	1.8	6.5	5.4	5.8
2. Current taxes on income and wealth	-5.0	1.3	20.6	-7.9	4.0	6.5	-7.5	16.8	85.7	-7.5	-9.7	-9.8	5.7	5.5	6.0
3. Social contributions	16.2	19.9	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	10.3	-2.2	-5.8	10.5	4.5	4.7
4. Of which actual social contributions	16.1	24.4	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	10.3	-2.2	-5.8	10.5	4.5	4.7
5. Other current revenue, including sales	17.3	16.0	30.8	-0.6	-15.6	13.7	1.6	-10.8	58.1	21.7	-7.6	8.3	6.1	5.4	5.2
6. Total current revenue	6.8	14.6	13.1	0.9	8.8	16.0	8.0	7.2	29.6	13.2	-9.9	-0.3	7.1	5.2	5.5
7. Government consumption expenditure	11.9	20.1	9.7	9.8	13.7	8.4	7.9	11.7	11.3	14.6	-3.3	-0.3	2.8	3.6	3.6
8. Collective consumption	13.5	31.1	1.6	8.4	12.4	11.4	11.2	10.5	15.0	14.6	-3.3	-8.4	-2.5	3.0	3.0
9. Social transfers in kind	10.3	8.2	20.3	11.3	15.0	5.2	4.2	13.2	6.9	14.6	-3.2	9.8	8.2	4.2	4.2
10. Compensation of employees	11.3	11.8	-6.1	18.8	16.2	10.0	7.4	5.6	17.4	19.5	6.7	-3.4	2.0	2.0	3.9
11. Intermediate consumption	11.7	20.7	-3.1	26.0	7.1	11.0	17.2	-0.9	19.4	10.3	-14.7	2.4	1.3	4.5	3.2
12. Social transfers other than in kind	15.4	24.7	5.0	11.0	1.9	10.7	7.8	9.7	9.3	21.6	18.0	7.1	3.0	2.0	2.5
13. Social transfers in kind via market produ	:	:	742.0	-42.6	17.5	-5.4	-3.3	10.6	28.0	47.8	3.9	13.1	9.0	2.0	3.0
14. Interest	-6.7	28.5	13.0	-41.8	5.9	-4.7	-3.7	-5.6	2.6	-14.2	-14.0	-18.4	28.3	9.0	11.0
15. Subsidies	-12.8	-27.7	3.9	-0.9	23.9	9.5	-10.6	7.4	33.8	59.3	1.3	10.4	2.7	3.0	3.0
16. Other current expenditure 1)	0.8	-0.4	0.4	0.1	-0.1	0.0	0.2	-0.4	1.3	0.2	1.2	-2.5	0.7	0.0	0.1
17. Total current expenditure	:	:	9.3	5.7	8.3	8.9	9.2	3.8	20.2	19.2	7.5	-4.4	5.8	2.8	3.7
18. Gross saving 1)	-1.6	-0.8	1.3	-2.0	0.2	2.4	-0.7	0.7	3.1	-1.8	-6.3	1.4	0.4	0.7	0.5
19. Capital transfers received	5.2	10.2	23.6	7.1	51.2	34.1	56.4	65.2	165.6	-16.6	-33.9	-45.5	0.7	8.1	12.1
20. Total revenue	6.8	14.6	13.1	0.9	8.9	16.1	8.2	7.7	31.2	12.5	-10.3	-0.9	7.1	5.3	5.5
21. Gross fixed capital formation	11.0	6.4	5.9	-1.0	1.9	20.6	24.2	31.9	53.0	22.4	-12.6	-0.6	0.7	5.9	8.5
22. Other capital expenditure 1)	-0.5	0.0	-0.1	0.6	-0.4	-0.1	-0.1	-0.5	3.1	-2.9	0.1	0.2	0.0	0.0	0.0
23. Total expenditure	10.0	16.4	8.8	6.8	6.8	9.6	10.4	5.0	34.4	10.9	4.7	-3.5	5.2	3.2	4.3
24. Tax burden	:	15.5	7.9	1.4	17.4	16.6	9.7	11.9	26.1	11.5	-11.3	-2.3	7.3	5.2	5.6
25. Net lending (+) or net borrowing (-) 1)	-1.2	-0.6	1.6	-2.3	0.8	2.3	-0.8	0.8	-0.7	0.5	-6.0	1.2	0.7	0.7	0.4

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	-0.1	0.5	-1.1	1.2	0.4	-1.9	-1.0	-1.9	-1.2	-1.7	4.3	3.1	2.5	1.7	1.3
2. Interest payments (% of GDP)	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.6	0.7	0.7	0.8
3. Implicit interest rate 2)	5.0	6.1	6.5	3.8	4.6	4.8	5.0	5.5	6.3	5.9	5.5	4.3	4.8	4.5	4.5
4. Nominal GDP growth rate	8.4	12.7	10.6	9.5	7.9	11.2	14.2	13.8	16.2	15.1	-1.4	3.2	8.2	5.8	6.2
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	-0.1	0.5	-1.1	1.2	0.4	-1.9	-1.0	-1.9	-1.2	-1.7	4.3	3.1	2.5	1.7	1.3
6. Contribution of nominal GDP growth	-6.2	-8.8	-6.9	-5.7	-3.8	-4.5	-4.6	-3.3	-3.0	-2.3	0.2	-0.4	-1.2	-1.0	-1.1
7. Stock-flow adjustment 3)	4.3	3.1	1.5	-9.1	-4.5	-1.1	-3.8	-0.7	-0.2	0.4	-3.6	-1.1	0.0	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-3.8	-3.6	-5.3	-1.1	-1.8	-3.8	-2.7	-3.2	-2.3	-2.5	3.6	2.5	1.7	1.0	0.5
9. Snow-ball effect	-2.5	-4.6	-2.7	-3.5	-1.6	-2.6	-3.0	-2.0	-1.8	-1.4	1.0	0.2	-0.5	-0.2	-0.3
10. Stock-flow adjustment 3)	4.3	3.1	1.5	-9.1	-4.5	-1.1	-3.8	-0.7	-0.2	0.4	-3.6	-1.1	0.0	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	-2.0	-5.1	-6.6	-13.6	-8.0	-7.4	-9.5	-5.9	-4.4	-3.5	0.9	1.6	1.2	0.8	0.2
12. Level of gross debt (end of year)	77.6	72.5	66.0	52.4	44.4	37.0	27.5	21.6	17.2	13.7	14.6	16.3	17.5	18.3	18.5

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)

Czech Republic

(Mrd CZK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	179	246	257	266	285	326	343	353	395	407	415	423	436	476	492
2. Current taxes on income and wealth	140	180	203	224	247	268	276	296	330	308	272	266	276	282	293
3. Social contributions	226	342	367	398	421	453	482	525	577	599	560	578	587	600	607
4. Of which actual social contributions	225	342	367	398	421	452	482	524	576	599	559	577	586	599	607
5. Other current revenue, including sales	64	91	104	111	119	128	127	133	146	155	163	162	168	167	171
6. Total current revenue	609	859	931	999	1072	1174	1228	1307	1448	1468	1409	1429	1467	1525	1563
7. Government consumption expenditure	309	460	498	557	610	630	667	694	726	759	810	808	809	828	846
8. Collective consumption	149	231	243	276	310	302	336	349	363	380	399	399	377	385	392
9. Social transfers in kind	160	229	255	281	300	328	331	345	363	380	410	409	432	444	454
10. Compensation of employees	108	155	173	192	214	222	238	252	269	280	293	286	280	282	286
11. Intermediate consumption	97	144	153	173	196	193	206	211	219	228	238	235	237	242	249
12. Social transfers other than in kind	171	293	311	333	345	359	375	408	456	477	509	521	533	552	571
13. Social transfers in kind via market produce	75	115	127	145	153	163	170	174	187	199	219	222	226	232	238
14. Interest	16	18	24	29	29	32	34	36	40	40	48	53	56	59	62
15. Subsidies	40	60	64	56	67	57	53	60	61	62	75	71	76	80	84
16. Other current expenditure	15	21	18	22	33	34	43	47	53	59	59	63	64	67	68
17. Total current expenditure	522	807	871	950	1037	1062	1119	1189	1285	1345	1442	1452	1471	1515	1557
18. Gross saving	87	53	60	49	36	113	109	118	163	124	-33	-23	-4	10	6
19. Capital transfers received	8	4	7	4	92	10	11	21	28	30	53	56	61	63	61
20. Total revenue	617	863	938	1003	1164	1185	1239	1328	1476	1499	1462	1485	1528	1587	1624
21. Gross fixed capital formation	77	79	74	79	182	123	132	150	153	176	192	165	165	168	172
22. Other capital expenditure	214	59	130	142	126	83	89	68	65	64	47	51	51	55	57
23. Total expenditure	813	945	1075	1171	1345	1268	1340	1407	1503	1585	1681	1667	1688	1737	1786
24. Tax burden	545	768	827	888	954	1053	1112	1185	1314	1326	1256	1277	1315	1374	1404
25. Net lending (+) or net borrowing (-)	-196	-82	-137	-168	-180	-83	-101	-80	-27	-86	-219	-183	-160	-150	-162

Table 20B

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

Czech Republic

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	11.7	10.8	10.5	10.3	10.6	11.1	11.0	10.5	10.8	10.6	11.1	11.2	11.3	12.0	12.1
2. Current taxes on income and wealth	9.1	7.9	8.3	8.7	9.2	9.1	8.9	8.8	9.0	8.0	7.3	7.0	7.1	7.1	7.2
3. Social contributions	14.7	15.1	15.0	15.5	15.7	15.5	15.5	15.7	15.7	15.6	15.0	15.3	15.2	15.1	14.9
4. Of which actual social contributions	14.7	15.1	15.0	15.5	15.7	15.4	15.5	15.6	15.7	15.6	14.9	15.3	15.1	15.1	14.9
5. Other current revenue, including sales	4.2	4.0	4.3	4.3	4.4	4.4	4.1	4.0	4.0	4.0	4.3	4.3	4.3	4.2	4.2
6. Total current revenue	39.7	37.9	38.0	38.9	39.9	40.1	39.4	39.0	39.5	38.2	37.7	37.8	37.9	38.4	38.3
7. Government consumption expenditure	20.1	20.3	20.3	21.7	22.7	21.5	21.4	20.7	19.8	19.7	21.7	21.4	20.9	20.8	20.7
8. Collective consumption	9.7	10.2	9.9	10.7	11.5	10.3	10.8	10.4	9.9	9.9	10.7	10.6	9.7	9.7	9.6
9. Social transfers in kind	10.4	10.1	10.4	11.0	11.2	11.2	10.6	10.3	9.9	9.9	11.0	10.8	11.1	11.2	11.1
10. Compensation of employees	7.0	6.8	7.1	7.5	8.0	7.6	7.6	7.5	7.3	7.3	7.8	7.6	7.2	7.1	7.0
11. Intermediate consumption	6.3	6.4	6.3	6.8	7.3	6.6	6.6	6.3	6.0	5.9	6.4	6.2	6.1	6.1	6.1
12. Social transfers other than in kind	11.2	12.9	12.7	13.0	12.8	12.3	12.0	12.2	12.5	12.4	13.6	13.8	13.7	13.9	14.0
13. Social transfers in kind via market produce	4.9	5.1	5.2	5.7	5.7	5.6	5.5	5.2	5.1	5.2	5.9	5.9	5.8	5.8	5.8
14. Interest	1.0	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.5	1.5
15. Subsidies	2.6	2.7	2.6	2.2	2.5	2.0	1.7	1.8	1.7	1.6	2.0	1.9	2.0	2.0	2.0
16. Other current expenditure	1.0	0.9	0.8	0.9	1.2	1.2	1.4	1.4	1.5	1.5	1.6	1.7	1.7	1.7	1.7
17. Total current expenditure	34.0	35.5	35.6	37.0	38.6	36.2	35.9	35.5	35.1	34.9	38.6	38.5	38.0	38.1	38.1
18. Gross saving	5.7	2.3	2.4	1.9	1.3	3.8	3.5	3.5	4.4	3.2	-0.9	-0.6	-0.1	0.3	0.1
19. Capital transfers received	0.5	0.2	0.3	0.1	3.4	0.4	0.4	0.6	0.8	0.8	1.4	1.5	1.6	1.6	1.5
20. Total revenue	40.2	38.0	38.3	39.1	43.3	40.4	39.8	39.6	40.3	38.9	39.1	39.3	39.4	40.0	39.8
21. Gross fixed capital formation	5.0	3.5	3.0	3.1	6.8	4.2	4.3	4.5	4.2	4.6	5.1	4.4	4.3	4.2	4.2
22. Other capital expenditure	14.0	2.6	5.3	5.5	4.7	2.8	2.8	2.0	1.8	1.7	1.2	1.3	1.3	1.4	1.4
23. Total expenditure	53.0	41.6	43.9	45.6	50.0	43.3	43.0	42.0	41.0	41.2	44.9	44.2	43.6	43.7	43.7
24. Tax burden	35.5	33.8	33.8	34.6	35.5	35.9	35.7	35.3	35.9	34.5	33.6	33.8	34.0	34.6	34.4
25. Net lending (+) or net borrowing (-)	-12.8	-3.6	-5.6	-6.5	-6.7	-2.8	-3.2	-2.4	-0.7	-2.2	-5.8	-4.8	-4.1	-3.8	-4.0

Table 20C

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

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.3	3.0	4.4	3.5	7.2	14.4	5.2	3.0	11.9	2.9	2.0	1.9	3.2	9.0	3.5
2. Current taxes on income and wealth	0.1	2.5	13.1	10.2	10.2	8.3	3.1	7.3	11.5	-6.9	-11.7	-2.2	3.9	2.0	3.8
3. Social contributions	14.2	6.4	7.2	8.5	5.9	7.4	6.5	8.8	9.9	3.9	-6.6	3.2	1.6	2.2	1.2
4. Of which actual social contributions	14.2	6.3	7.3	8.5	5.9	7.4	6.5	8.9	9.9	3.9	-6.7	3.3	1.6	2.2	1.2
5. Other current revenue, including sales	17.1	-1.1	14.4	6.7	7.0	7.4	-0.9	4.8	9.7	6.2	4.9	-0.1	3.2	-0.2	2.5
6. Total current revenue	11.0	3.7	8.4	7.3	7.3	9.5	4.6	6.4	10.8	1.4	-4.1	1.4	2.7	3.9	2.5
7. Government consumption expenditure	11.1	4.5	8.3	11.9	9.5	3.3	5.9	4.0	4.6	4.6	6.6	-0.2	0.1	2.4	2.2
8. Collective consumption	7.2	6.7	5.2	13.4	12.3	-2.3	11.2	3.9	3.8	4.7	5.1	0.0	-5.5	2.0	2.0
9. Social transfers in kind	14.7	2.5	11.4	10.4	6.8	9.1	1.1	4.1	5.3	4.5	8.1	-0.4	5.5	2.8	2.4
10. Compensation of employees	17.6	2.2	11.8	10.8	11.8	3.7	7.1	6.1	6.4	4.1	4.7	-2.5	-2.1	1.0	1.2
11. Intermediate consumption	-0.7	8.8	6.2	13.2	12.9	-1.4	6.5	2.9	3.4	4.2	4.6	-1.5	0.9	2.3	2.9
12. Social transfers other than in kind	16.9	8.0	6.3	6.8	3.8	4.1	4.5	8.7	11.8	4.5	6.8	2.3	2.2	3.6	3.4
13. Social transfers in kind via market produ	18.0	3.9	10.4	13.9	5.5	6.7	4.0	2.1	7.8	6.1	10.3	1.5	1.8	2.6	2.4
14. Interest	29.1	-11.4	31.2	23.9	-2.7	12.1	6.4	4.5	12.1	0.9	19.5	10.1	4.9	4.9	6.4
15. Subsidies	-2.7	-0.8	6.9	-13.1	19.7	-14.3	-7.4	13.4	1.0	2.4	20.0	-4.5	6.2	6.0	4.0
16. Other current expenditure 1)	0.4	0.3	-0.2	0.1	0.4	0.0	0.2	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0
17. Total current expenditure	14.0	5.9	8.0	9.0	9.1	2.4	5.4	6.2	8.1	4.6	7.3	0.7	1.4	2.9	2.8
18. Gross saving 1)	-1.1	-0.8	0.1	-0.5	-0.6	2.5	-0.4	0.0	0.9	-1.2	-4.1	0.3	0.5	0.4	-0.1
19. Capital transfers received	-59.3	80.6	86.2	-44.1	2347.9	-88.6	5.6	86.8	37.6	6.7	75.5	5.0	8.9	2.8	-3.0
20. Total revenue	10.1	3.9	8.7	6.9	16.1	1.8	4.6	7.2	11.2	1.5	-2.4	1.5	2.9	3.9	2.3
21. Gross fixed capital formation	-0.5	16.9	-6.7	6.4	131.4	-32.2	7.4	13.6	1.6	15.2	8.9	-14.2	0.4	1.5	2.4
22. Other capital expenditure 1)	-10.4	-1.0	2.7	0.2	-0.8	-1.8	0.0	-0.8	-0.3	-0.1	-0.4	0.1	0.0	0.0	0.0
23. Total expenditure	-9.7	4.2	13.7	8.9	14.8	-5.7	5.7	5.0	6.8	5.4	6.1	-0.8	1.3	2.9	2.8
24. Tax burden	10.3	4.3	7.7	7.4	7.4	10.4	5.6	6.6	10.9	0.9	-5.3	1.7	3.0	4.4	2.2
25. Net lending (+) or net borrowing (-) 1)	9.7	0.0	-2.0	-0.9	-0.2	3.9	-0.4	0.9	1.6	-1.5	-3.6	1.0	0.7	0.4	-0.2

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	3.6	3.6	5.6	6.5	6.7	2.8	3.2	2.4	0.7	2.2	5.8	4.8	4.1	3.8	4.0
2. Interest payments (% of GDP)	1.0	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.5	1.5
3. Implicit interest rate 2)	6.8	5.3	5.9	5.0	4.1	4.2	4.0	4.0	4.2	4.0	4.4	4.1	3.9	3.8	3.7
4. Nominal GDP growth rate	4.2	5.6	7.9	4.9	4.7	9.0	6.4	7.6	9.2	5.1	-2.8	1.0	2.6	2.5	2.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	3.6	3.6	5.6	6.5	6.7	2.8	3.2	2.4	0.7	2.2	5.8	4.8	4.1	3.8	4.0
6. Contribution of nominal GDP growth	-0.6	-0.8	-1.3	-1.1	-1.2	-2.4	-1.7	-2.0	-2.4	-1.3	0.8	-0.3	-1.0	-1.0	-1.1
7. Stock-flow adjustment 3)	-1.7	-0.8	1.7	-2.2	-4.0	-0.1	-2.0	-0.5	1.3	-0.1	-1.0	-1.3	-0.8	-0.8	-0.8
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	2.6	2.8	4.6	5.4	5.6	1.8	2.2	1.3	-0.4	1.2	4.6	3.4	2.7	2.3	2.4
9. Snow-ball effect	0.4	0.0	-0.3	0.0	-0.1	-1.3	-0.6	-0.9	-1.3	-0.3	2.1	1.1	0.5	0.5	0.4
10. Stock-flow adjustment 3)	-1.7	-0.8	1.7	-2.2	-4.0	-0.1	-2.0	-0.5	1.3	-0.1	-1.0	-1.3	-0.8	-0.8	-0.8
(% of GDP)															
11. Change in gross debt 5)	1.3	2.0	6.0	3.2	1.5	0.4	-0.5	-0.1	-0.3	0.8	5.7	3.2	2.4	2.0	2.1
12. Level of gross debt (end of year)	15.8	17.9	23.9	27.1	28.6	28.9	28.4	28.3	27.9	28.7	34.4	37.6	39.9	41.9	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 21A

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

Denmark

(Mrd DKK)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	24	33	68	110	138	171	220	291	301	299	279	293	301	310	324
2. Current taxes on income and wealth	32	53	97	176	243	313	392	497	507	515	497	525	507	523	552
3. Social contributions	3	3	7	18	14	21	34	32	31	32	32	34	35	35	35
4. Of which actual social contributions	2	1	3	12	8	11	24	18	17	17	17	18	19	19	19
5. Other current revenue, including sales	5	10	24	44	54	64	69	93	94	104	105	109	112	116	122
6. Total current revenue	64	99	196	348	449	569	715	913	932	950	913	961	954	984	1033
7. Government consumption expenditure	30	57	105	164	211	257	325	423	440	465	496	512	517	529	538
8. Collective consumption	10	17	34	51	69	83	102	128	131	133	140	142	147	152	157
9. Social transfers in kind	20	39	71	113	142	175	223	295	309	332	356	370	371	377	381
10. Compensation of employees	20	38	70	110	146	175	221	278	284	299	322	334	334	342	349
11. Intermediate consumption	9	17	30	47	59	78	101	142	150	160	171	175	181	185	190
12. Social transfers other than in kind	15	29	62	100	143	199	210	251	252	258	278	296	308	316	323
13. Social transfers in kind via market produce	1	1	3	4	9	13	16	24	25	26	27	28	28	29	29
14. Interest	2	3	15	61	55	60	46	27	26	25	30	29	31	33	36
15. Subsidies	4	3	6	10	18	27	31	36	37	38	43	47	48	49	50
16. Other current expenditure	1	3	7	13	15	26	38	46	47	48	52	54	55	57	59
17. Total current expenditure	52	94	193	345	445	579	663	802	822	854	923	964	986	1012	1036
18. Gross saving	13	5	3	3	4	-10	52	110	110	95	-10	-3	-32	-28	-3
19. Capital transfers received	0	1	2	3	5	6	7	11	10	11	8	10	9	9	9
20. Total revenue	65	100	198	351	455	575	722	924	943	960	921	971	963	993	1041
21. Gross fixed capital formation	6	8	12	13	14	18	22	32	32	33	34	38	41	40	38
22. Other capital expenditure	1	2	2	2	6	8	8	6	7	16	9	13	7	24	8
23. Total expenditure	58	103	207	360	466	605	693	840	861	904	966	1015	1034	1076	1082
24. Tax burden	57	88	170	301	392	498	639	810	830	837	797	840	831	856	900
25. Net lending (+) or net borrowing (-)	7	-3	-9	-9	-11	-30	29	84	82	56	-45	-45	-71	-83	-40

Table 21B

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

Denmark

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

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	17.4	14.3	17.4	16.9	16.4	16.8	17.0	17.9	17.7	17.1	16.9	16.8	16.8	16.9	17.0
2. Current taxes on income and wealth	23.5	23.4	24.6	27.2	28.9	30.7	30.3	30.5	29.9	29.6	30.0	30.1	28.4	28.4	29.0
3. Social contributions	2.4	1.5	1.8	2.8	1.7	2.1	2.6	1.9	1.9	1.8	1.9	1.9	2.0	1.9	1.8
4. Of which actual social contributions	1.6	0.6	0.8	1.8	1.0	1.1	1.8	1.1	1.0	1.0	1.0	1.0	1.1	1.0	1.0
5. Other current revenue, including sales	3.6	4.5	6.0	6.8	6.5	6.2	5.4	5.7	5.5	6.0	6.3	6.3	6.3	6.3	6.4
6. Total current revenue	46.8	43.6	49.8	53.6	53.5	55.8	55.3	55.9	55.0	54.5	55.1	55.1	53.5	53.5	54.2
7. Government consumption expenditure	21.8	24.9	26.8	25.3	25.1	25.2	25.1	25.9	26.0	26.7	30.0	29.4	29.0	28.8	28.2
8. Collective consumption	7.2	7.6	8.6	7.9	8.2	8.1	7.9	7.8	7.7	7.6	8.5	8.1	8.2	8.3	8.3
9. Social transfers in kind	14.6	17.2	18.2	17.5	16.9	17.1	17.2	18.1	18.2	19.1	21.5	21.2	20.8	20.5	20.0
10. Compensation of employees	14.3	16.9	17.7	17.0	17.3	17.2	17.1	17.0	16.8	17.2	19.5	19.2	18.7	18.6	18.3
11. Intermediate consumption	6.8	7.3	7.7	7.2	7.0	7.6	7.8	8.7	8.8	9.2	10.3	10.1	10.1	10.1	10.0
12. Social transfers other than in kind	10.8	12.9	15.7	15.5	17.0	19.5	16.2	15.4	14.9	14.8	16.8	17.0	17.3	17.2	16.9
13. Social transfers in kind via market produce	0.4	0.3	0.9	0.6	1.1	1.3	1.2	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.5
14. Interest	1.3	1.1	3.7	9.3	6.6	5.9	3.6	1.6	1.6	1.4	1.8	1.7	1.8	1.8	1.9
15. Subsidies	3.2	1.5	1.6	1.6	2.2	2.7	2.4	2.2	2.2	2.2	2.6	2.7	2.7	2.6	2.6
16. Other current expenditure	0.7	1.1	1.7	2.0	1.8	2.6	2.9	2.8	2.8	2.8	3.1	3.1	3.1	3.1	3.1
17. Total current expenditure	37.5	41.2	49.1	53.2	53.0	56.8	51.3	49.2	48.5	49.1	55.7	55.3	55.2	55.0	54.3
18. Gross saving	9.3	2.4	0.7	0.4	0.5	-0.9	4.0	6.8	6.5	5.5	-0.6	-0.2	-1.8	-1.5	-0.2
19. Capital transfers received	0.3	0.4	0.6	0.5	0.6	0.5	0.5	0.7	0.6	0.6	0.5	0.6	0.5	0.5	0.5
20. Total revenue	47.1	44.1	50.3	54.1	54.1	56.4	55.8	56.6	55.6	55.2	55.6	55.7	54.0	54.0	54.6
21. Gross fixed capital formation	4.2	3.4	3.1	2.0	1.7	1.8	1.7	1.9	1.9	1.9	2.0	2.2	2.3	2.2	2.0
22. Other capital expenditure	0.4	0.7	0.5	0.3	0.8	0.8	0.6	0.3	0.4	0.9	0.5	0.8	0.4	1.3	0.4
23. Total expenditure	42.2	45.3	52.7	55.5	55.4	59.3	53.6	51.5	50.8	51.9	58.3	58.3	58.0	58.5	56.7
24. Tax burden	41.7	38.7	43.3	46.5	46.6	48.8	49.4	49.7	48.9	48.1	48.1	48.2	46.5	46.6	47.2
25. Net lending (+) or net borrowing (-)	5.0	-1.2	-2.3	-1.4	-1.3	-2.9	2.3	5.2	4.8	3.2	-2.7	-2.6	-4.0	-4.5	-2.1

Table 21C

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1972	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	17.3	9.2	6.2	9.9	0.7	4.1	0.3	6.3	3.2	-0.7	-6.5	4.9	2.6	3.2	4.4
2. Current taxes on income and wealth	11.0	-2.2	12.6	13.1	2.8	4.9	7.1	1.4	2.0	1.7	-3.6	5.6	-3.4	3.2	5.6
3. Social contributions	17.8	14.7	22.4	8.1	-16.7	-1.9	13.8	0.7	-0.2	0.5	1.3	6.0	3.0	-1.0	0.5
4. Of which actual social contributions	20.6	10.8	30.5	9.9	-23.7	3.7	17.4	-1.0	-0.8	-0.3	-2.0	7.0	3.0	-1.0	0.5
5. Other current revenue, including sales	16.5	23.0	17.5	1.2	-11.7	-4.1	3.6	5.8	0.8	11.4	0.7	4.1	2.2	3.9	4.7
6. Total current revenue	14.1	4.0	11.2	10.2	-0.5	3.3	4.9	3.3	2.2	1.9	-3.9	5.2	-0.7	3.1	4.9
7. Government consumption expenditure	14.0	17.3	14.7	6.0	3.2	3.1	4.1	5.0	4.1	5.6	6.8	3.1	1.1	2.3	1.6
8. Collective consumption	12.3	11.3	17.0	5.0	5.8	2.8	4.0	5.0	2.5	1.3	5.6	1.1	3.5	3.5	3.5
9. Social transfers in kind	14.8	20.2	13.6	6.4	2.0	3.3	4.1	5.0	4.8	7.5	7.2	3.9	0.2	1.8	0.9
10. Compensation of employees	15.3	20.2	12.7	5.2	2.9	3.8	4.2	4.0	2.2	5.3	7.7	3.7	-0.2	2.7	1.8
11. Intermediate consumption	11.9	12.6	18.7	8.6	4.4	4.3	4.9	6.8	5.8	6.4	6.9	2.8	3.2	2.4	2.7
12. Social transfers other than in kind	14.9	23.2	16.1	3.7	1.5	1.7	2.7	-0.1	0.6	2.2	7.7	6.7	4.0	2.5	2.2
13. Social transfers in kind via market produ	20.4	-11.6	4.6	-23.5	11.1	2.6	4.5	7.4	5.9	5.3	2.7	2.7	1.5	1.5	1.5
14. Interest	11.8	9.8	20.9	12.0	-2.9	0.6	-5.4	-7.7	-1.4	-4.7	19.2	-2.6	7.3	6.7	6.9
15. Subsidies	28.8	-23.3	30.6	1.9	7.6	1.0	-0.2	2.2	4.7	2.9	13.2	8.3	2.0	1.6	1.6
16. Other current expenditure 1)	0.1	0.2	0.0	0.1	-0.2	0.1	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0
17. Total current expenditure	16.0	16.9	15.5	6.0	1.9	2.8	3.0	2.9	2.5	3.9	8.0	4.4	2.3	2.7	2.3
18. Gross saving 1)	-0.6	-5.1	-1.8	2.1	-1.4	0.3	0.9	0.1	-0.3	-1.0	-6.1	0.4	-1.6	0.3	1.4
19. Capital transfers received	31.2	27.5	13.9	106.6	98.0	36.2	3.9	13.6	-8.7	4.4	-25.1	23.3	-5.5	-2.1	-5.4
20. Total revenue	14.3	4.2	11.2	10.7	0.0	3.5	4.9	3.4	2.0	1.9	-4.1	5.4	-0.7	3.1	4.8
21. Gross fixed capital formation	6.0	11.9	-1.9	16.8	-4.2	1.9	7.1	16.1	0.3	3.8	2.4	12.5	8.7	-2.5	-5.9
22. Other capital expenditure 1)	-0.3	-0.1	0.2	0.0	0.7	0.0	0.0	0.0	0.1	0.6	-0.4	0.2	-0.4	0.9	-0.9
23. Total expenditure	14.1	16.2	14.7	6.4	3.0	2.8	3.1	3.3	2.5	5.0	6.8	5.1	1.9	4.1	0.5
24. Tax burden	12.8	1.9	10.3	11.9	0.8	4.6	5.1	3.1	2.4	0.9	-4.8	5.4	-1.2	3.1	5.0
25. Net lending (+) or net borrowing (-) 1)	0.1	-4.9	-1.6	2.2	-1.6	0.4	0.9	-0.1	-0.3	-1.6	-5.9	0.1	-1.4	-0.5	2.4

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	2.9	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.2	2.7	2.6	4.0	4.5	2.1
2. Interest payments (% of GDP)	5.9	3.6	3.3	3.1	2.7	2.3	1.9	1.6	1.6	1.4	1.8	1.7	1.8	1.8	1.9
3. Implicit interest rate 2)	8.1	6.6	6.6	6.3	5.5	5.2	4.4	4.6	5.0	5.4	5.0	4.2	4.1	4.2	4.4
4. Nominal GDP growth rate	4.4	6.6	3.2	2.8	2.0	4.7	5.4	5.6	3.9	2.7	-4.9	5.2	2.4	3.1	3.6
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.9	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.2	2.7	2.6	4.0	4.5	2.1
6. Contribution of nominal GDP growth	-3.2	-3.6	-1.6	-1.3	-1.0	-2.1	-2.3	-2.0	-1.2	-0.7	1.8	-2.1	-1.0	-1.3	-1.6
7. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.5	10.9	2.8	1.4	-2.5	-2.8	-0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-3.0	-5.9	-4.8	-3.4	-2.8	-4.4	-7.1	-6.8	-6.4	-4.7	0.9	0.9	2.2	2.7	0.2
9. Snow-ball effect	2.7	0.0	1.7	1.7	1.7	0.2	-0.4	-0.4	0.4	0.7	3.6	-0.4	0.7	0.5	0.3
10. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.5	10.9	2.8	1.4	-2.5	-2.8	-0.3
(% of GDP)															
11. Change in gross debt 5)	-3.9	-5.7	-2.8	-0.1	-2.3	-2.1	-7.4	-5.7	-4.5	6.9	7.3	1.9	0.4	0.4	0.2
12. Level of gross debt (end of year)	72.6	52.4	49.6	49.5	47.2	45.1	37.8	32.1	27.5	34.5	41.8	43.7	44.1	44.6	44.8

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 22A

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

Latvia

(Mrd LVL)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	0.018	0.368	0.586	0.647	0.773	0.870	1.121	1.430	1.806	1.750	1.399	1.442	1.625	1.720	1.810
2. Current taxes on income and wealth	0.017	0.186	0.346	0.449	0.483	0.588	0.715	0.949	1.357	1.571	0.938	0.941	1.015	1.061	1.107
3. Social contributions	0.015	0.314	0.479	0.544	0.579	0.661	0.779	1.007	1.322	1.400	1.160	1.096	1.214	1.251	1.157
4. Of which actual social contributions	0.015	0.313	0.470	0.534	0.567	0.648	0.760	0.979	1.286	1.330	1.115	1.071	1.185	1.220	1.128
5. Other current revenue, including sales	:	0.095	0.198	0.266	0.278	0.434	0.472	0.702	0.641	0.739	0.789	0.894	1.011	1.063	1.071
6. Total current revenue	:	0.963	1.609	1.907	2.114	2.552	3.087	4.087	5.126	5.459	4.286	4.374	4.865	5.095	5.144
7. Government consumption expenditure	0.015	0.594	0.988	1.220	1.386	1.469	1.602	1.871	2.618	3.224	2.557	2.231	2.244	2.255	2.300
8. Collective consumption	0.005	0.307	0.487	0.613	0.715	0.733	0.815	0.953	1.484	1.799	1.407	1.202	1.190	1.204	1.219
9. Social transfers in kind	0.010	0.287	0.501	0.607	0.671	0.736	0.787	0.918	1.135	1.425	1.150	1.029	1.054	1.051	1.082
10. Compensation of employees	0.007	0.292	0.513	0.603	0.685	0.781	0.910	1.122	1.574	1.947	1.582	1.299	1.356	1.381	1.408
11. Intermediate consumption	0.008	0.220	0.329	0.455	0.556	0.643	0.636	0.756	0.895	1.103	0.834	0.820	0.783	0.786	0.811
12. Social transfers other than in kind	0.016	0.332	0.588	0.584	0.604	0.684	0.758	0.902	1.052	1.310	1.646	1.594	1.511	1.520	1.505
13. Social transfers in kind via market produce	0.000	0.000	0.000	0.049	0.056	0.050	0.061	0.069	0.114	0.139	0.134	0.135	0.131	0.131	0.131
14. Interest	:	0.024	0.046	0.043	0.044	0.054	0.048	0.050	0.052	0.096	0.198	0.193	0.268	0.296	0.347
15. Subsidies	0.009	0.031	0.047	0.042	0.054	0.045	0.049	0.074	0.118	0.186	0.146	0.097	0.085	0.084	0.084
16. Other current expenditure	0.001	0.040	0.073	0.073	0.045	0.094	0.309	0.498	0.475	0.594	0.383	0.470	0.508	0.654	0.654
17. Total current expenditure	:	0.938	1.597	1.849	2.044	2.351	2.772	3.471	4.279	5.375	4.923	4.608	4.641	4.852	4.942
18. Gross saving	:	0.025	0.012	0.057	0.070	0.201	0.315	0.616	0.847	0.084	-0.637	-0.234	0.224	0.243	0.203
19. Capital transfers received	0.000	0.004	0.034	0.015	0.006	0.036	0.101	0.121	0.110	0.147	0.234	0.228	0.282	0.269	0.246
20. Total revenue	0.052	0.967	1.642	1.922	2.120	2.588	3.189	4.208	5.236	5.606	4.519	4.602	5.147	5.363	5.390
21. Gross fixed capital formation	0.003	0.050	0.063	0.073	0.152	0.231	0.280	0.515	0.837	0.782	0.560	0.476	0.629	0.495	0.516
22. Other capital expenditure	0.000	0.020	0.113	0.130	0.028	0.082	0.172	0.275	0.172	0.131	0.300	0.579	0.458	0.489	0.422
23. Total expenditure	:	1.008	1.774	2.053	2.224	2.664	3.224	4.262	5.287	6.288	5.783	5.662	5.728	5.835	5.880
24. Tax burden	0.051	0.867	1.402	1.630	1.823	2.121	2.628	3.400	4.503	4.704	3.485	3.483	3.859	4.036	4.080
25. Net lending (+) or net borrowing (-)	0.009	-0.041	-0.131	-0.131	-0.103	-0.076	-0.035	-0.054	-0.052	-0.683	-1.263	-1.060	-0.581	-0.472	-0.490

Table 22B

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

Latvia

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	11.4	14.1	12.4	11.3	12.1	11.7	12.5	12.9	12.3	10.9	10.7	11.3	11.7	11.9	11.9
2. Current taxes on income and wealth	10.9	7.1	7.3	7.9	7.6	7.9	7.9	8.5	9.2	9.8	7.2	7.4	7.3	7.3	7.2
3. Social contributions	9.2	12.0	10.2	9.5	9.1	8.9	8.7	9.0	9.0	8.7	8.9	8.6	8.8	8.7	7.6
4. Of which actual social contributions	9.2	12.0	10.0	9.4	8.9	8.7	8.4	8.8	8.7	8.3	8.5	8.4	8.6	8.4	7.4
5. Other current revenue, including sales	:	3.6	4.2	4.7	4.4	5.8	5.2	6.3	4.4	4.6	6.0	7.0	7.3	7.4	7.0
6. Total current revenue	:	36.8	34.1	33.4	33.2	34.4	34.3	36.7	34.8	33.9	32.8	34.3	35.1	35.3	33.7
7. Government consumption expenditure	9.2	22.7	20.9	21.4	21.8	19.8	17.8	16.8	17.8	20.0	19.6	17.5	16.2	15.6	15.1
8. Collective consumption	2.9	11.7	10.3	10.7	11.2	9.9	9.1	8.6	10.1	11.2	10.8	9.4	8.6	8.3	8.0
9. Social transfers in kind	6.2	11.0	10.6	10.6	10.5	9.9	8.7	8.3	7.7	8.9	8.8	8.1	7.6	7.3	7.1
10. Compensation of employees	4.1	11.2	10.9	10.6	10.8	10.5	10.1	10.1	10.7	12.1	12.1	10.2	9.8	9.6	9.2
11. Intermediate consumption	5.1	8.4	7.0	8.0	8.7	8.7	7.1	6.8	6.1	6.9	6.4	6.4	5.7	5.4	5.3
12. Social transfers other than in kind	9.7	12.7	12.5	10.2	9.5	9.2	8.4	8.1	7.1	8.1	12.6	12.5	10.9	10.5	9.9
13. Social transfers in kind via market produce	0.0	0.0	0.0	0.9	0.9	0.7	0.7	0.6	0.8	0.9	1.0	1.1	0.9	0.9	0.9
14. Interest	:	0.9	1.0	0.7	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.5	1.9	2.0	2.3
15. Subsidies	5.4	1.2	1.0	0.7	0.8	0.6	0.5	0.7	0.8	1.2	1.1	0.8	0.6	0.6	0.6
16. Other current expenditure	0.4	1.5	1.6	1.3	0.7	1.3	3.4	4.5	3.2	3.7	2.9	3.7	3.7	4.5	4.3
17. Total current expenditure	:	35.9	33.9	32.4	32.1	31.7	30.8	31.2	29.1	33.4	37.7	36.2	33.5	33.6	32.4
18. Gross saving	:	0.9	0.2	1.0	1.1	2.7	3.5	5.5	5.8	0.5	-4.9	-1.8	1.6	1.7	1.3
19. Capital transfers received	0.0	0.2	0.7	0.3	0.1	0.5	1.1	1.1	0.7	0.9	1.8	1.8	2.0	1.9	1.6
20. Total revenue	32.1	37.0	34.8	33.7	33.3	34.9	35.4	37.8	35.6	34.9	34.6	36.1	37.2	37.1	35.3
21. Gross fixed capital formation	1.7	1.9	1.3	1.3	2.4	3.1	3.1	4.6	5.7	4.9	4.3	3.7	4.5	3.4	3.4
22. Other capital expenditure	0.2	0.8	2.4	2.3	0.4	1.1	1.9	2.5	1.2	0.8	2.3	4.5	3.3	3.4	2.8
23. Total expenditure	:	38.6	37.6	36.0	34.9	35.9	35.8	38.3	35.9	39.1	44.2	44.4	41.4	40.4	38.5
24. Tax burden	31.4	33.2	29.7	28.6	28.6	28.6	29.2	30.6	30.6	29.2	26.7	27.3	27.9	27.9	26.7
25. Net lending (+) or net borrowing (-)	5.7	-1.6	-2.8	-2.3	-1.6	-1.0	-0.4	-0.5	-0.4	-4.2	-9.7	-8.3	-4.2	-3.3	-3.2

Table 22C

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

Latvia

(LVL; annual percentage changes unless otherwise stated)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	33.7	32.7	0.4	5.3	19.4	12.5	28.9	27.6	26.3	-3.1	-20.1	3.1	12.6	5.9	5.2
2. Current taxes on income and wealth	124.7	28.7	5.8	13.9	7.7	21.5	21.8	32.7	43.0	15.8	-40.3	0.3	7.9	4.5	4.3
3. Social contributions	474.0	19.2	3.0	11.5	6.5	14.1	17.9	29.2	31.3	5.9	-17.1	-5.5	10.7	3.1	-7.5
4. Of which actual social contributions	474.0	19.6	3.5	11.1	6.1	14.3	17.4	28.8	31.4	3.4	-16.2	-4.0	10.6	3.0	-7.6
5. Other current revenue, including sales	:	-33.5	-7.3	33.6	4.5	55.8	8.8	48.7	-8.7	15.3	6.8	13.4	13.1	5.1	0.7
6. Total current revenue	:	16.3	1.2	12.4	10.9	20.7	21.0	32.4	25.4	6.5	-21.5	2.1	11.2	4.7	1.0
7. Government consumption expenditure	175.5	44.7	2.3	14.2	13.6	6.0	9.1	16.8	39.9	23.1	-20.7	-12.8	0.6	0.5	2.0
8. Collective consumption	261.8	87.7	-3.8	12.4	16.6	2.6	11.2	16.9	55.7	21.2	-21.8	-14.6	-1.0	1.2	1.2
9. Social transfers in kind	147.5	16.2	8.9	16.1	10.5	9.6	6.9	16.8	23.5	25.6	-19.3	-10.6	2.5	-0.3	2.9
10. Compensation of employees	225.9	34.5	6.9	12.9	13.5	14.0	16.6	23.3	40.2	23.7	-18.7	-17.9	4.4	1.8	2.0
11. Intermediate consumption	145.5	-0.2	0.8	14.0	22.2	15.6	-1.0	18.7	18.4	23.3	-24.4	-1.7	-4.6	0.4	3.2
12. Social transfers other than in kind	294.7	10.0	-7.7	0.1	3.4	13.2	10.8	19.1	16.6	24.4	25.7	-3.2	-5.2	0.6	-0.9
13. Social transfers in kind via market product	-	-	-	-	14.5	-11.5	22.8	12.9	65.0	22.3	-4.2	1.4	-3.0	0.0	0.0
14. Interest	:	21.4	65.7	-10.8	3.7	23.5	-11.9	4.0	3.5	86.4	105.3	-2.5	39.0	10.6	17.4
15. Subsidies	-9.2	187.7	-20.7	22.6	26.1	-15.4	9.2	50.2	58.4	58.4	-21.8	-33.6	-12.4	-0.5	0.0
16. Other current expenditure 1)	-1.9	1.2	-0.1	0.7	-0.6	0.6	2.2	1.0	-1.2	0.5	-0.8	0.8	0.0	0.9	-0.2
17. Total current expenditure	:	21.0	-0.3	13.6	10.5	15.0	17.9	25.2	23.3	25.6	-8.4	-6.4	0.7	4.5	1.9
18. Gross saving 1)	:	-1.3	0.5	-0.3	0.1	1.6	0.8	2.0	0.2	-5.2	-5.4	3.0	3.4	0.1	-0.4
19. Capital transfers received	:	-65.3	3.5	121.4	-58.3	477.0	181.8	19.2	-8.9	33.5	59.3	-2.5	24.0	-4.9	-8.5
20. Total revenue	92.0	15.1	1.3	12.8	10.3	22.0	23.2	32.0	24.4	7.1	-19.4	1.8	11.9	4.2	0.5
21. Gross fixed capital formation	236.6	-29.6	2.3	26.5	108.0	52.3	21.1	84.3	62.3	-6.6	-28.3	-15.1	32.2	-21.3	4.3
22. Other capital expenditure 1)	-1.1	-0.3	-0.5	0.0	-1.8	0.7	0.8	0.6	-1.3	-0.3	1.5	2.3	-1.2	0.1	-0.6
23. Total expenditure	:	15.9	-0.7	13.7	8.3	19.8	21.0	32.2	24.1	18.9	-8.0	-2.1	1.2	1.9	0.8
24. Tax burden	110.4	26.8	2.7	9.4	11.8	16.3	23.9	29.4	32.4	4.5	-25.9	-0.1	10.8	4.6	1.1
25. Net lending (+) or net borrowing (-) 1)	-1.1	-0.3	1.1	-0.3	0.7	0.6	0.6	-0.1	0.1	-3.9	-5.4	1.3	4.1	0.9	0.1

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	3.9	2.8	2.0	2.3	1.6	1.0	0.4	0.5	0.4	4.2	9.7	8.3	4.2	3.3	3.2
2. Interest payments (% of GDP)	0.7	1.0	0.9	0.7	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.5	1.9	2.0	2.3
3. Implicit interest rate 2)	7.3	8.7	8.2	5.8	5.7	5.8	4.3	4.4	4.3	7.2	6.2	4.0	4.7	4.8	5.3
4. Nominal GDP growth rate	7.4	10.6	9.5	10.5	11.7	16.5	21.3	23.6	32.3	9.3	-18.7	-2.5	8.7	4.3	5.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	3.9	2.8	2.0	2.3	1.6	1.0	0.4	0.5	0.4	4.2	9.7	8.3	4.2	3.3	3.2
6. Contribution of nominal GDP growth	-0.7	-1.2	-1.1	-1.3	-1.4	-2.1	-2.6	-2.4	-2.6	-0.8	4.6	1.0	-3.6	-1.8	-2.4
7. Stock-flow adjustment 3)	-0.3	-1.7	0.9	-1.5	0.9	1.3	-0.3	0.1	0.6	7.3	2.7	-1.3	-0.5	-1.1	1.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	3.2	1.8	1.0	1.5	0.9	0.3	-0.1	0.0	0.0	3.6	8.2	6.8	2.3	1.2	0.9
9. Snow-ball effect	0.0	-0.2	-0.1	-0.6	-0.7	-1.3	-2.1	-1.9	-2.3	-0.2	6.1	2.5	-1.6	0.2	-0.2
10. Stock-flow adjustment 3)	-0.3	-1.7	0.9	-1.5	0.9	1.3	-0.3	0.1	0.6	7.3	2.7	-1.3	-0.5	-1.1	1.2
(% of GDP)															
11. Change in gross debt 5)	2.9	-0.1	1.8	-0.5	1.1	0.3	-2.5	-1.8	-1.7	10.7	17.0	8.0	0.1	0.3	2.0
12. Level of gross debt (end of year)	12.5	12.4	14.1	13.6	14.7	15.0	12.5	10.7	9.0	19.8	36.7	44.7	44.8	45.1	47.1

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

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

3) Line 7 = line 10.

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

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

Table 23A

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

Lithuania

(Mrd LTL)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	3.23	5.76	5.94	6.47	6.67	6.93	7.95	9.19	11.38	12.76	10.47	11.20	12.42	13.27	14.10
2. Current taxes on income and wealth	2.25	3.86	3.80	3.90	4.54	5.45	6.49	7.94	9.09	10.42	5.52	4.47	4.94	5.24	5.57
3. Social contributions	1.94	4.30	4.36	4.50	4.86	5.44	6.08	7.23	8.78	10.40	11.08	10.21	10.92	11.58	12.35
4. Of which actual social contributions	1.93	4.29	4.35	4.49	4.85	5.26	5.87	6.98	8.46	10.02	10.67	9.87	10.56	11.19	11.94
5. Other current revenue, including sales	1.44	2.46	2.03	2.01	1.88	1.85	2.60	2.26	2.66	3.16	2.95	3.75	3.79	4.57	4.79
6. Total current revenue	8.86	16.37	16.13	16.88	17.95	19.67	23.11	26.62	31.91	36.75	30.02	29.63	32.08	34.65	36.81
7. Government consumption expenditure	6.59	10.40	10.41	10.88	11.29	12.13	13.47	15.92	17.64	21.51	20.18	19.47	19.90	19.88	20.87
8. Collective consumption	3.83	5.32	5.15	5.20	5.37	5.77	6.15	7.51	8.08	9.69	8.35	8.28	8.20	8.16	8.40
9. Social transfers in kind	2.76	5.08	5.26	5.68	5.92	6.36	7.32	8.41	9.56	11.82	11.83	11.19	11.71	11.73	12.47
10. Compensation of employees	2.58	5.55	5.70	5.92	6.17	6.80	7.43	8.65	9.79	12.00	11.82	10.52	10.54	10.63	11.06
11. Intermediate consumption	2.43	3.35	2.96	3.32	3.44	3.58	4.10	4.90	5.19	6.38	5.35	6.08	6.38	6.09	6.39
12. Social transfers other than in kind	2.19	4.88	5.13	4.83	5.18	5.65	6.19	7.01	9.01	12.23	13.96	12.33	12.08	12.60	13.17
13. Social transfers in kind via market produce	0.43	0.65	0.63	0.76	0.84	0.91	1.31	1.39	1.58	1.95	1.85	1.85	1.90	1.92	1.99
14. Interest	0.09	0.80	0.74	0.69	0.71	0.59	0.58	0.61	0.69	0.74	1.17	1.70	2.03	2.27	2.46
15. Subsidies	0.28	0.36	0.41	0.41	0.45	0.43	0.49	0.56	0.88	0.76	0.59	0.48	0.61	0.49	0.51
16. Other current expenditure	0.03	0.07	0.20	0.09	0.12	0.44	1.21	0.95	1.18	1.49	1.40	1.08	1.35	1.53	1.78
17. Total current expenditure	8.04	15.66	15.76	16.01	16.91	18.40	21.32	24.06	28.32	35.55	36.13	34.05	34.98	35.80	37.82
18. Gross saving	0.82	0.71	0.36	0.87	1.03	1.28	1.80	2.56	3.59	1.19	-6.11	-4.43	-2.90	-1.14	-1.01
19. Capital transfers received	:	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.46	1.25	1.52	2.55	2.74	3.38	3.62
20. Total revenue	8.86	16.41	16.18	17.13	18.18	19.96	23.70	27.47	33.37	37.99	31.54	32.18	34.82	38.04	40.43
21. Gross fixed capital formation	0.87	1.10	1.10	1.51	1.71	2.19	2.52	3.47	5.16	5.52	3.57	4.34	4.72	5.19	6.08
22. Other capital expenditure	:	1.12	1.05	0.58	0.28	0.34	0.22	0.32	0.89	0.59	0.57	0.49	0.35	0.41	0.58
23. Total expenditure	9.27	17.88	17.91	18.10	18.91	20.93	24.06	27.85	34.37	41.66	40.27	38.88	40.06	41.40	44.47
24. Tax burden	7.41	13.77	13.93	14.77	16.01	17.72	20.54	24.35	29.32	33.65	26.87	25.74	28.14	29.93	31.86
25. Net lending (+) or net borrowing (-)	-0.41	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.00	-3.66	-8.73	-6.70	-5.24	-3.36	-4.04

Table 23B

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

Lithuania

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	11.9	12.5	12.2	12.4	11.7	11.0	11.0	11.0	11.5	11.4	11.4	11.8	11.8	11.9	11.8
2. Current taxes on income and wealth	8.3	8.4	7.8	7.4	7.9	8.7	9.0	9.5	9.2	9.3	6.0	4.7	4.7	4.7	4.7
3. Social contributions	7.1	9.3	8.9	8.6	8.5	8.6	8.4	8.7	8.8	9.3	12.1	10.7	10.4	10.4	10.4
4. Of which actual social contributions	7.1	9.3	8.9	8.6	8.5	8.3	8.1	8.4	8.5	8.9	11.6	10.4	10.1	10.0	10.0
5. Other current revenue, including sales	5.3	5.4	4.1	3.8	3.3	2.9	3.6	2.7	2.7	2.8	3.2	3.9	3.6	4.1	4.0
6. Total current revenue	32.7	35.6	33.0	32.2	31.4	31.2	31.9	32.0	32.2	32.8	32.7	31.2	30.6	31.0	30.9
7. Government consumption expenditure	24.3	22.6	21.3	20.8	19.7	19.3	18.6	19.1	17.8	19.2	22.0	20.5	19.0	17.8	17.5
8. Collective consumption	14.1	11.6	10.5	9.9	9.4	9.2	8.5	9.0	8.1	8.6	9.1	8.7	7.8	7.3	7.0
9. Social transfers in kind	10.2	11.0	10.8	10.9	10.3	10.1	10.1	10.1	9.6	10.5	12.9	11.8	11.2	10.5	10.5
10. Compensation of employees	9.5	12.1	11.7	11.3	10.8	10.8	10.3	10.4	9.9	10.7	12.9	11.1	10.0	9.5	9.3
11. Intermediate consumption	9.0	7.3	6.1	6.3	6.0	5.7	5.7	5.9	5.2	5.7	5.8	6.4	6.1	5.5	5.4
12. Social transfers other than in kind	8.1	10.6	10.5	9.2	9.1	9.0	8.5	8.4	9.1	10.9	15.2	13.0	11.5	11.3	11.0
13. Social transfers in kind via market produce	1.6	1.4	1.3	1.4	1.5	1.5	1.8	1.7	1.6	1.7	2.0	1.9	1.8	1.7	1.7
14. Interest	0.3	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.3	1.8	1.9	2.0	2.1
15. Subsidies	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.6	0.4	0.4
16. Other current expenditure	0.1	0.1	0.4	0.2	0.2	0.7	1.7	1.1	1.2	1.3	1.5	1.1	1.3	1.4	1.5
17. Total current expenditure	29.7	34.0	32.2	30.6	29.6	29.2	29.4	28.9	28.5	31.7	39.3	35.8	33.4	32.1	31.7
18. Gross saving	3.0	1.6	0.7	1.7	1.8	2.0	2.5	3.1	3.6	1.1	-6.7	-4.7	-2.8	-1.0	-0.8
19. Capital transfers received	:	0.1	0.1	0.5	0.4	0.5	0.8	1.0	1.5	1.1	1.7	2.7	2.6	3.0	3.0
20. Total revenue	32.7	35.7	33.1	32.7	31.8	31.7	32.7	33.0	33.6	33.9	34.3	33.8	33.2	34.1	33.9
21. Gross fixed capital formation	3.2	2.4	2.2	2.9	3.0	3.5	3.5	4.2	5.2	4.9	3.9	4.6	4.5	4.7	5.1
22. Other capital expenditure	:	2.4	2.2	1.1	0.5	0.5	0.3	0.4	0.9	0.5	0.6	0.5	0.3	0.4	0.5
23. Total expenditure	34.2	38.9	36.6	34.6	33.0	33.2	33.2	33.5	34.6	37.2	43.8	40.9	38.2	37.1	37.3
24. Tax burden	27.4	29.9	28.5	28.2	28.0	28.1	28.4	29.3	29.5	30.0	29.2	27.1	26.8	26.8	26.7
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-3.5	-1.9	-1.3	-1.5	-0.5	-0.4	-1.0	-3.3	-9.5	-7.0	-5.0	-3.0	-3.4

Table 23C

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

Lithuania

(LTL; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	20.3	-3.9	3.2	8.9	3.2	3.9	14.7	15.6	23.8	12.1	-18.0	7.0	10.9	6.8	6.3
2. Current taxes on income and wealth	19.1	-3.5	-1.5	2.4	16.5	20.2	19.0	22.4	14.5	14.5	-47.0	-19.0	10.7	6.0	6.3
3. Social contributions	33.5	6.3	1.4	3.4	8.0	11.9	11.8	18.8	21.4	18.6	6.5	-7.9	7.0	6.0	6.7
4. Of which actual social contributions	33.5	6.3	1.4	3.4	8.0	8.4	11.6	18.8	21.3	18.4	6.5	-7.5	7.0	6.0	6.7
5. Other current revenue, including sales	40.5	11.5	-17.6	-0.8	-6.7	-1.5	40.6	-12.9	17.5	19.0	-6.7	27.1	1.2	20.4	4.8
6. Total current revenue	26.2	0.8	-1.5	4.6	6.3	9.6	17.5	15.2	19.9	15.2	-18.3	-1.3	8.3	8.0	6.2
7. Government consumption expenditure	24.6	-0.3	0.1	4.5	3.8	7.4	11.0	18.2	10.8	21.9	-6.2	-3.5	2.2	-0.1	5.0
8. Collective consumption	21.8	19.7	-3.3	0.9	3.4	7.4	6.5	22.2	7.6	19.9	-13.9	-0.8	-1.0	-0.5	3.0
9. Social transfers in kind	28.5	-15.2	3.6	8.0	4.2	7.4	15.1	14.9	13.6	23.7	0.2	-5.4	4.6	0.2	6.3
10. Compensation of employees	35.7	-5.2	2.6	3.9	4.2	10.2	9.4	16.3	13.2	22.6	-1.5	-11.0	0.1	0.9	4.0
11. Intermediate consumption	18.8	9.8	-11.7	12.2	3.7	3.9	14.6	19.5	6.1	22.9	-16.2	13.7	4.9	-4.5	4.8
12. Social transfers other than in kind	31.4	-1.4	5.0	-5.9	7.4	9.1	9.5	13.3	28.5	35.8	14.1	-11.7	-2.0	4.3	4.5
13. Social transfers in kind via market produ	42.7	-16.6	-2.9	20.6	10.8	8.9	43.7	5.7	13.6	23.4	-4.9	0.0	2.5	1.0	4.0
14. Interest	200.6	23.9	-7.8	-7.1	3.7	-17.5	-0.7	4.3	13.7	6.8	58.0	45.8	19.4	12.0	8.1
15. Subsidies	44.1	-21.0	14.0	0.5	8.1	-3.0	12.9	14.2	57.9	-13.6	-22.8	-17.8	26.6	-19.5	2.7
16. Other current expenditure 1)	0.0	-0.4	0.3	-0.2	0.0	0.5	1.0	-0.5	0.0	0.1	0.2	-0.4	0.2	0.1	0.1
17. Total current expenditure	31.9	-2.0	0.6	1.6	5.7	8.8	15.9	12.9	17.7	25.5	1.6	-5.7	2.7	2.3	5.6
18. Gross saving 1)	-1.3	1.0	-0.8	0.9	0.1	0.2	0.5	0.6	0.5	-2.6	-7.7	2.0	1.9	1.7	0.2
19. Capital transfers received	:	-10.3	52.1	347.8	-6.8	24.3	101.4	45.5	71.1	-14.4	22.2	67.5	7.4	23.4	7.0
20. Total revenue	26.2	0.8	-1.4	5.8	6.2	9.8	18.7	15.9	21.4	13.9	-17.0	2.0	8.2	9.2	6.3
21. Gross fixed capital formation	-7.9	-2.3	-0.3	37.7	13.4	28.0	15.1	37.5	48.8	6.9	-35.2	21.5	8.9	9.9	17.0
22. Other capital expenditure 1)	:	1.5	-0.3	-1.0	-0.6	0.0	-0.2	0.1	0.5	-0.4	0.1	-0.1	-0.2	0.0	0.1
23. Total expenditure	32.3	2.0	0.2	1.1	4.5	10.7	15.0	15.7	23.4	21.2	-3.3	-3.4	3.0	3.3	7.4
24. Tax burden	23.4	-0.9	1.2	6.0	8.5	10.7	15.9	18.5	20.4	14.8	-20.2	-4.2	9.3	6.4	6.4
25. Net lending (+) or net borrowing (-) 1)	-1.7	-0.4	-0.3	1.7	0.6	-0.3	1.0	0.1	-0.6	-2.3	-6.2	2.4	2.1	2.0	-0.4

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	2.8	3.2	3.5	1.9	1.3	1.5	0.5	0.4	1.0	3.3	9.5	7.0	5.0	3.0	3.4
2. Interest payments (% of GDP)	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.3	1.8	1.9	2.0	2.1
3. Implicit interest rate 2)	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.4	6.7	6.3	5.6	5.7	5.7
4. Nominal GDP growth rate	-2.5	4.2	6.3	7.1	9.3	10.1	14.9	15.0	19.2	13.0	-18.0	3.4	10.3	6.5	6.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.8	3.2	3.5	1.9	1.3	1.5	0.5	0.4	1.0	3.3	9.5	7.0	5.0	3.0	3.4
6. Contribution of nominal GDP growth	0.4	-0.9	-1.4	-1.5	-1.9	-1.9	-2.5	-2.4	-2.9	-1.9	3.4	-1.0	-3.5	-2.3	-2.5
7. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.3	1.0	1.6	0.8	-2.7	1.0	2.6	-1.7	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	1.3	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.3	2.6	8.2	5.3	3.1	1.0	1.3
9. Snow-ball effect	1.9	0.8	0.1	-0.2	-0.7	-1.0	-1.7	-1.7	-2.2	-1.3	4.7	0.8	-1.6	-0.3	-0.4
10. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.3	1.0	1.6	0.8	-2.7	1.0	2.6	-1.7	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	6.1	1.0	-0.6	-0.8	-1.2	-1.7	-1.0	-0.4	-1.1	-1.3	13.9	8.6	-0.2	0.7	1.0
12. Level of gross debt (end of year)	22.6	23.6	23.0	22.2	21.0	19.3	18.3	17.9	16.8	15.5	29.4	38.0	37.7	38.5	39.4

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	1003	2177	2343	2568	2957	3331	3415	3561	3976	4153	4258	4522	4400	5165	5188
2. Current taxes on income and wealth	493	1288	1531	1730	1789	1860	1984	2218	2585	2802	2549	2138	1738	1981	1985
3. Social contributions	851	1749	1971	2213	2383	2559	2781	2997	3465	3668	3412	3247	3663	3866	4013
4. Of which actual social contributions	847	1739	1961	2202	2369	2539	2760	2975	3444	3645	3388	3222	3635	3836	3982
5. Other current revenue, including sales	330	579	677	684	736	965	968	1125	1145	1295	1419	1469	1366	1418	1505
6. Total current revenue	2678	5793	6522	7196	7865	8716	9148	9900	11170	11919	11638	11375	11166	12431	12692
7. Government consumption expenditure	1341	2813	3227	3801	4395	4638	4979	5445	5410	5796	5807	5840	5759	5798	6023
8. Collective consumption	630	1359	1557	1799	1991	2070	2193	2475	2513	2674	2696	2850	2743	2749	2857
9. Social transfers in kind	710	1454	1669	2002	2404	2569	2786	2970	2898	3121	3112	2990	3017	3048	3165
10. Compensation of employees	677	1415	1690	2098	2487	2613	2773	2889	2921	3083	2958	2916	2899	2948	2949
11. Intermediate consumption	457	888	991	1114	1251	1328	1413	1663	1695	1907	2009	2082	2025	2156	2308
12. Social transfers other than in kind	867	1675	1912	2281	2612	2884	3204	3554	3870	4215	4234	4240	4397	4389	4538
13. Social transfers in kind via market produce	139	339	388	461	521	614	711	845	727	729	737	701	715	661	684
14. Interest	509	696	716	694	773	916	914	922	1039	1108	1203	1091	1080	1134	1145
15. Subsidies	125	219	262	299	278	330	298	340	355	300	249	286	301	298	333
16. Other current expenditure	63	221	257	331	341	462	539	641	666	632	677	665	639	887	922
17. Total current expenditure	2837	5453	6215	7278	8263	9147	9851	10855	11273	11975	12067	11981	12055	12473	12880
18. Gross saving	-159	340	307	-82	-398	-432	-703	-955	-102	-56	-429	-606	-889	-42	-188
19. Capital transfers received	18	55	78	84	82	88	138	216	216	167	377	705	3298	920	964
20. Total revenue	2696	5848	6601	7279	7947	8804	9286	10116	11387	12086	12015	12080	14464	13351	13656
21. Gross fixed capital formation	11	433	566	845	658	734	873	1050	904	769	802	897	888	1213	1344
22. Other capital expenditure	350	359	439	694	391	260	306	425	484	328	317	328	517	465	558
23. Total expenditure	3198	6246	7220	8817	9312	10141	11030	12330	12661	13072	13186	13207	13460	14151	14782
24. Tax burden	2347	5210	5844	6512	7127	7787	8244	8842	10109	10711	10282	10093	9982	11204	11305
25. Net lending (+) or net borrowing (-)	-502	-398	-619	-1537	-1365	-1338	-1744	-2214	-1274	-986	-1171	-1127	1004	-800	-1126

Table 24B

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

Hungary

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	17.5	16.6	15.5	15.0	15.7	16.0	15.5	15.0	15.9	15.6	16.6	16.9	15.9	17.8	17.0
2. Current taxes on income and wealth	8.6	9.8	10.1	10.1	9.5	8.9	9.0	9.4	10.3	10.6	9.9	8.0	6.3	6.8	6.5
3. Social contributions	14.9	13.4	13.1	12.9	12.7	12.3	12.6	12.7	13.9	13.8	13.3	12.1	13.2	13.3	13.2
4. Of which actual social contributions	14.8	13.3	13.0	12.9	12.6	12.2	12.5	12.6	13.8	13.7	13.2	12.0	13.1	13.2	13.1
5. Other current revenue, including sales	5.8	4.4	4.5	4.0	3.9	4.6	4.4	4.8	4.6	4.9	5.5	5.5	4.9	4.9	4.9
6. Total current revenue	46.8	44.3	43.2	42.0	41.7	41.9	41.5	41.8	44.7	44.9	45.4	42.5	40.3	42.8	41.7
7. Government consumption expenditure	23.4	21.5	21.4	22.2	23.3	22.3	22.6	23.0	21.6	21.8	22.7	21.8	20.8	20.0	19.8
8. Collective consumption	11.0	10.4	10.3	10.5	10.6	9.9	10.0	10.5	10.1	10.1	10.5	10.7	9.9	9.5	9.4
9. Social transfers in kind	12.4	11.1	11.1	11.7	12.8	12.3	12.7	12.5	11.6	11.8	12.1	11.2	10.9	10.5	10.4
10. Compensation of employees	11.8	10.8	11.2	12.3	13.2	12.5	12.6	12.2	11.7	11.6	11.5	10.9	10.5	10.2	9.7
11. Intermediate consumption	8.0	6.8	6.6	6.5	6.6	6.4	6.4	7.0	6.8	7.2	7.8	7.8	7.3	7.4	7.6
12. Social transfers other than in kind	15.1	12.8	12.7	13.3	13.9	13.9	14.5	15.0	15.5	15.9	16.5	15.9	15.9	15.1	14.9
13. Social transfers in kind via market produce	2.4	2.6	2.6	2.7	2.8	2.9	3.2	3.6	2.9	2.7	2.9	2.6	2.6	2.3	2.2
14. Interest	8.9	5.3	4.7	4.1	4.1	4.4	4.1	3.9	4.2	4.2	4.7	4.1	3.9	3.9	3.8
15. Subsidies	2.2	1.7	1.7	1.7	1.5	1.6	1.4	1.4	1.4	1.1	1.0	1.1	1.1	1.0	1.1
16. Other current expenditure	1.1	1.7	1.7	1.9	1.8	2.2	2.4	2.7	2.7	2.4	2.6	2.5	2.3	3.1	3.0
17. Total current expenditure	49.5	41.7	41.2	42.5	43.9	43.9	44.7	45.8	45.1	45.1	47.1	44.8	43.5	43.0	42.3
18. Gross saving	-2.8	2.6	2.0	-0.5	-2.1	-2.1	-3.2	-4.0	-0.4	-0.2	-1.7	-2.3	-3.2	-0.1	-0.6
19. Capital transfers received	0.3	0.4	0.5	0.5	0.4	0.4	0.6	0.9	0.9	0.6	1.5	2.6	11.9	3.2	3.2
20. Total revenue	47.1	44.7	43.7	42.5	42.2	42.3	42.2	42.7	45.6	45.5	46.9	45.2	52.1	46.0	44.9
21. Gross fixed capital formation	0.2	3.3	3.7	4.9	3.5	3.5	4.0	4.4	3.6	2.9	3.1	3.4	3.2	4.2	4.4
22. Other capital expenditure	6.1	2.7	2.9	4.1	2.1	1.2	1.4	1.8	1.9	1.2	1.2	1.2	1.9	1.6	1.8
23. Total expenditure	55.8	47.7	47.8	51.5	49.4	48.7	50.1	52.1	50.7	49.2	51.5	49.4	48.5	48.8	48.6
24. Tax burden	41.0	39.8	38.7	38.0	37.8	37.4	37.4	37.3	40.4	40.3	40.1	37.7	36.0	38.6	37.1
25. Net lending (+) or net borrowing (-)	-8.8	-3.0	-4.1	-9.0	-7.2	-6.4	-7.9	-9.3	-5.1	-3.7	-4.6	-4.2	3.6	-2.8	-3.7

Table 24C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	17.8	16.7	7.7	9.6	15.1	12.6	2.5	4.3	11.7	4.5	2.5	6.2	-2.7	17.4	0.4
2. Current taxes on income and wealth	30.3	19.8	18.9	13.0	3.4	4.0	6.7	11.8	16.5	8.4	-9.0	-16.1	-18.7	14.0	0.2
3. Social contributions	14.4	15.1	12.7	12.3	7.7	7.4	8.7	7.8	15.6	5.8	-7.0	-4.8	12.8	5.6	3.8
4. Of which actual social contributions	14.4	15.2	12.8	12.3	7.5	7.2	8.7	7.8	15.8	5.8	-7.0	-4.9	12.8	5.6	3.8
5. Other current revenue, including sales	38.8	9.7	16.9	1.0	7.6	31.2	0.3	16.2	1.8	13.2	9.6	3.5	-7.0	3.8	6.1
6. Total current revenue	21.6	16.1	12.6	10.3	9.3	10.8	5.0	8.2	12.8	6.7	-2.4	-2.3	-1.8	11.3	2.1
7. Government consumption expenditure	15.7	13.2	14.7	17.8	15.6	5.5	7.3	9.4	-0.6	7.1	0.2	0.6	-1.4	0.7	3.9
8. Collective consumption	15.6	13.9	14.6	15.5	10.7	4.0	6.0	12.8	1.5	6.4	0.8	5.7	-3.8	0.2	3.9
9. Social transfers in kind	15.9	12.6	14.8	19.9	20.1	6.8	8.5	6.6	-2.4	7.7	-0.3	-3.9	0.9	1.1	3.8
10. Compensation of employees	12.2	13.9	19.4	24.1	18.6	5.0	6.1	4.2	1.1	5.5	-4.0	-1.4	-0.6	1.7	0.1
11. Intermediate consumption	12.6	10.5	11.6	12.5	12.3	6.1	6.4	17.7	1.9	12.5	5.4	3.6	-2.7	6.5	7.0
12. Social transfers other than in kind	8.6	10.3	14.2	19.3	14.5	10.4	11.1	11.0	8.9	8.9	0.4	0.2	3.7	-0.2	3.4
13. Social transfers in kind via market produ	28.6	9.9	14.6	18.6	13.0	18.0	15.7	18.9	-14.0	0.4	1.0	-4.9	2.0	-7.5	3.5
14. Interest	26.5	-13.9	2.9	-3.0	11.3	18.6	-0.3	0.9	12.6	6.7	8.6	-9.3	-1.0	5.1	1.0
15. Subsidies	17.4	-0.5	19.3	14.3	-7.0	18.7	-9.7	14.1	4.4	-15.4	-17.1	15.2	5.0	-1.0	12.0
16. Other current expenditure 1)	0.2	0.2	0.0	0.2	-0.1	0.4	0.2	0.3	0.0	-0.3	0.3	-0.2	-0.2	0.8	0.0
17. Total current expenditure	15.6	7.5	14.0	17.1	13.5	10.7	7.7	10.2	3.9	6.2	0.8	-0.7	0.6	3.5	3.3
18. Gross saving 1)	2.4	3.3	-0.6	-2.5	-1.6	0.0	-1.1	-0.8	3.6	0.2	-1.5	-0.6	-0.9	3.1	-0.5
19. Capital transfers received	81.1	17.2	42.6	6.9	-2.0	7.2	56.8	56.7	0.1	-22.7	125.3	87.0	367.7	-72.1	4.8
20. Total revenue	22.0	16.2	12.9	10.3	9.2	10.8	5.5	8.9	12.6	6.1	-0.6	0.5	19.7	-7.7	2.3
21. Gross fixed capital formation	835.8	29.3	30.6	49.2	-22.1	11.5	19.0	20.3	-13.9	-15.0	4.4	11.8	-1.0	36.6	10.8
22. Other capital expenditure 1)	-3.0	0.5	0.2	1.2	-2.0	-0.8	0.1	0.4	0.1	-0.7	0.0	0.0	0.6	-0.3	0.2
23. Total expenditure	12.6	10.3	15.6	22.1	5.6	8.9	8.8	11.8	2.7	3.2	0.9	0.2	1.9	5.1	4.5
24. Tax burden	19.2	16.9	12.2	11.4	9.5	9.3	5.9	7.2	14.3	6.0	-4.0	-1.8	-1.1	12.2	0.9
25. Net lending (+) or net borrowing (-) 1)	4.3	2.5	-1.1	-4.9	1.7	0.8	-1.5	-1.4	4.3	1.4	-0.9	0.4	7.8	-6.4	-0.9

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	5.5	3.0	4.1	9.0	7.2	6.4	7.9	9.3	5.1	3.7	4.6	4.2	-3.6	2.8	3.7
2. Interest payments (% of GDP)	7.1	5.3	4.7	4.1	4.1	4.4	4.1	3.9	4.2	4.2	4.7	4.1	3.9	3.9	3.8
3. Implicit interest rate 2)	12.9	10.0	9.8	8.7	8.1	8.3	7.4	6.8	6.7	6.6	6.2	5.3	5.0	5.4	5.2
4. Nominal GDP growth rate	11.3	14.4	15.4	13.3	10.0	10.5	5.7	7.5	5.6	6.2	-3.5	4.4	3.7	4.6	4.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.5	3.0	4.1	9.0	7.2	6.4	7.9	9.3	5.1	3.7	4.6	4.2	-3.6	2.8	3.7
6. Contribution of nominal GDP growth	-6.2	-7.6	-7.5	-6.2	-5.1	-5.6	-3.2	-4.3	-3.5	-3.9	2.6	-3.4	-2.9	-3.4	-3.6
7. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.1	-0.4	0.7	1.1	1.2	0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.6	-2.3	-0.6	4.9	3.1	2.0	3.8	5.5	0.9	-0.5	-0.1	0.1	-7.5	-1.2	-0.1
9. Snow-ball effect	0.9	-2.3	-2.7	-2.1	-1.0	-1.2	0.9	-0.4	0.7	0.3	7.3	0.7	1.0	0.6	0.2
10. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.1	-0.4	0.7	1.1	1.2	0.1
(% of GDP)															
11. Change in gross debt 5)	0.0	-4.8	-3.4	3.3	2.4	0.8	2.6	4.2	1.1	5.9	6.8	1.6	-5.4	0.7	0.2
12. Level of gross debt (end of year)	60.8	56.1	52.7	55.9	58.3	59.1	61.7	65.9	67.0	72.9	79.7	81.3	75.9	76.5	76.7

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

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

3) Line 7 = line 10.

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

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

Table 25A

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

Poland

(Mrd PLN)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	47.9	94.0	97.4	106.6	111.0	119.0	133.7	150.5	166.3	180.6	172.7	192.3	215.4	227.9	239.9
2. Current taxes on income and wealth	39.5	53.3	49.1	54.6	54.5	59.9	68.7	79.9	100.6	109.7	100.0	98.3	110.4	119.4	127.8
3. Social contributions	38.2	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.4	157.0	177.2	194.3	208.1
4. Of which actual social contributions	38.2	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.4	157.0	177.2	194.3	208.1
5. Other current revenue, including sales	20.2	40.0	49.5	51.8	50.7	50.7	57.9	61.3	60.9	63.2	66.2	65.0	63.8	66.8	68.4
6. Total current revenue	145.8	283.6	300.5	317.7	324.1	343.6	381.4	420.8	468.4	498.1	491.3	512.6	566.8	608.4	644.2
7. Government consumption expenditure	63.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	211.6	236.1	247.8	267.3	281.1	291.9	307.2
8. Collective consumption	24.8	54.0	58.0	61.9	65.6	71.4	78.4	85.6	93.6	102.7	104.5	113.7	119.4	123.5	129.4
9. Social transfers in kind	38.2	75.8	81.5	82.7	87.2	91.3	99.3	108.1	118.0	133.4	143.3	153.5	161.7	168.4	177.8
10. Compensation of employees	35.9	75.1	83.3	87.0	90.0	93.0	98.8	104.1	113.2	127.3	137.6	143.3	149.7	153.5	161.0
11. Intermediate consumption	21.6	44.3	47.2	49.1	50.9	53.5	57.3	63.6	70.6	78.8	75.3	87.1	92.5	96.9	101.8
12. Social transfers other than in kind	57.2	119.2	132.0	137.3	142.8	148.3	153.9	161.3	166.9	179.1	197.8	210.1	217.1	225.9	235.6
13. Social transfers in kind via market produce	6.1	14.4	14.8	15.4	16.8	19.3	18.6	22.6	23.7	26.5	29.4	31.2	33.7	36.5	39.5
14. Interest	19.4	22.5	24.3	23.4	25.1	25.5	27.5	28.1	27.2	28.3	35.5	38.0	43.2	47.2	50.0
15. Subsidies	3.2	3.4	3.3	2.9	2.8	5.7	5.6	6.1	7.2	8.0	7.8	7.5	8.5	8.7	9.0
16. Other current expenditure	4.0	5.1	4.9	10.3	10.7	12.6	21.9	28.0	30.6	33.0	31.7	34.8	36.0	36.1	36.3
17. Total current expenditure	147.4	284.0	309.9	325.3	339.0	357.9	383.7	413.9	439.4	481.0	515.0	552.1	580.7	604.7	633.2
18. Gross saving	-1.6	-0.4	-9.4	-7.7	-14.9	-14.3	-2.3	6.9	29.1	17.1	-23.7	-39.5	-13.9	3.7	11.0
19. Capital transfers received	0.2	-0.4	-0.1	-0.1	0.4	0.7	5.7	5.7	5.9	5.9	7.9	18.5	36.5	40.0	39.1
20. Total revenue	146.0	283.3	300.4	317.5	324.5	344.3	387.1	426.5	474.3	504.0	499.2	531.1	603.3	648.4	683.4
21. Gross fixed capital formation	11.1	17.8	26.5	27.8	28.1	31.0	33.5	41.4	49.0	58.5	70.1	79.5	97.0	97.5	90.7
22. Other capital expenditure	2.5	4.0	5.1	4.7	9.6	5.1	10.0	9.7	8.0	11.4	12.9	10.5	10.6	10.3	10.5
23. Total expenditure	160.9	305.8	341.5	357.9	376.7	394.1	427.2	465.0	496.4	550.9	597.9	642.1	688.3	712.5	734.4
24. Tax burden	125.6	243.8	250.1	264.9	272.5	293.8	325.0	361.3	409.7	437.5	427.3	449.9	504.4	542.8	576.7
25. Net lending (+) or net borrowing (-)	-14.9	-22.5	-41.1	-40.3	-52.2	-49.8	-40.1	-38.5	-22.1	-46.9	-98.7	-111.0	-85.0	-64.1	-51.0

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	14.2	12.6	12.5	13.2	13.2	12.9	13.6	14.2	14.1	14.2	12.9	13.6	14.2	14.3	14.4
2. Current taxes on income and wealth	11.7	7.2	6.3	6.7	6.5	6.5	7.0	7.5	8.6	8.6	7.4	6.9	7.3	7.5	7.7
3. Social contributions	11.3	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.3	11.3	11.1	11.6	12.2	12.5
4. Of which actual social contributions	11.3	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.3	11.3	11.1	11.6	12.2	12.5
5. Other current revenue, including sales	6.0	5.4	6.4	6.4	6.0	5.5	5.9	5.8	5.2	5.0	4.9	4.6	4.2	4.2	4.1
6. Total current revenue	43.2	38.1	38.5	39.3	38.4	37.2	38.8	39.7	39.8	39.1	36.6	36.2	37.2	38.2	38.6
7. Government consumption expenditure	18.7	17.4	17.9	17.9	18.1	17.6	18.1	18.3	18.0	18.5	18.4	18.9	18.5	18.3	18.4
8. Collective consumption	7.3	7.3	7.4	7.7	7.8	7.7	8.0	8.1	8.0	8.0	7.8	8.0	7.8	7.8	7.8
9. Social transfers in kind	11.3	10.2	10.5	10.2	10.3	9.9	10.1	10.2	10.0	10.5	10.7	10.8	10.6	10.6	10.7
10. Compensation of employees	10.7	10.1	10.7	10.8	10.7	10.1	10.0	9.8	9.6	10.0	10.2	10.1	9.8	9.7	9.7
11. Intermediate consumption	6.4	6.0	6.1	6.1	6.0	5.8	5.8	6.0	6.0	6.2	5.6	6.2	6.1	6.1	6.1
12. Social transfers other than in kind	17.0	16.0	16.9	17.0	16.9	16.0	15.7	15.2	14.2	14.0	14.7	14.8	14.3	14.2	14.1
13. Social transfers in kind via market produce	1.8	1.9	1.9	1.9	2.0	2.1	1.9	2.1	2.0	2.1	2.2	2.2	2.2	2.3	2.4
14. Interest	5.7	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.6	2.7	2.8	3.0	3.0
15. Subsidies	0.9	0.5	0.4	0.4	0.3	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.5
16. Other current expenditure	1.2	0.7	0.6	1.3	1.3	1.4	2.2	2.6	2.6	2.6	2.4	2.5	2.4	2.3	2.2
17. Total current expenditure	43.7	38.2	39.8	40.2	40.2	38.7	39.0	39.0	37.3	37.7	38.3	39.0	38.2	38.0	38.0
18. Gross saving	-0.5	-0.1	-1.2	-1.0	-1.8	-1.5	-0.2	0.7	2.5	1.3	-1.8	-2.8	-0.9	0.2	0.7
19. Capital transfers received	0.1	0.0	0.0	0.0	0.0	0.1	0.6	0.5	0.5	0.5	0.6	1.3	2.4	2.5	2.3
20. Total revenue	43.3	38.1	38.5	39.3	38.5	37.2	39.4	40.2	40.3	39.5	37.2	37.5	39.6	40.8	41.0
21. Gross fixed capital formation	3.3	2.4	3.4	3.4	3.3	3.4	3.4	3.9	4.2	4.6	5.2	5.6	6.4	6.1	5.4
22. Other capital expenditure	0.7	0.5	0.7	0.6	1.1	0.6	1.0	0.9	0.7	0.9	1.0	0.7	0.7	0.6	0.6
23. Total expenditure	47.7	41.1	43.8	44.3	44.7	42.6	43.4	43.9	42.2	43.2	44.5	45.4	45.2	44.8	44.0
24. Tax burden	37.3	32.8	32.1	32.8	32.3	31.8	33.1	34.1	34.8	34.3	31.8	31.8	33.1	34.1	34.6
25. Net lending (+) or net borrowing (-)	-4.4	-3.0	-5.3	-5.0	-6.2	-5.4	-4.1	-3.6	-1.9	-3.7	-7.3	-7.8	-5.6	-4.0	-3.1

Table 25C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	27.3	3.8	3.7	9.5	4.1	7.1	12.4	12.6	10.5	8.6	-4.4	11.4	12.0	5.8	5.3
2. Current taxes on income and wealth	21.0	3.8	-7.8	11.0	-0.1	9.8	14.7	16.4	25.9	9.1	-8.9	-1.7	12.3	8.2	7.0
3. Social contributions	28.5	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	5.4	3.0	12.9	9.7	7.1
4. Of which actual social contributions	28.5	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	5.4	3.0	12.9	9.7	7.1
5. Other current revenue, including sales	9.1	11.4	23.8	4.7	-2.2	0.1	14.2	5.8	-0.6	3.8	4.8	-1.8	-1.8	4.6	2.4
6. Total current revenue	23.4	5.3	5.9	5.7	2.0	6.0	11.0	10.3	11.3	6.3	-1.4	4.3	10.6	7.3	5.9
7. Government consumption expenditure	22.5	11.9	7.4	3.7	5.7	6.4	9.3	9.0	9.2	11.6	4.9	7.9	5.2	3.8	5.2
8. Collective consumption	26.4	10.5	7.3	6.8	5.9	8.8	9.9	9.1	9.4	9.7	1.8	8.9	5.0	3.4	4.8
9. Social transfers in kind	20.0	12.9	7.5	1.5	5.4	4.6	8.8	8.9	9.2	13.1	7.4	7.2	5.3	4.2	5.6
10. Compensation of employees	23.3	11.4	10.9	4.4	3.5	3.3	6.2	5.3	8.7	12.5	8.1	4.2	4.5	2.5	4.8
11. Intermediate consumption	31.2	9.7	6.6	3.9	3.6	5.3	7.1	10.8	11.1	11.6	-4.3	15.6	6.2	4.7	5.1
12. Social transfers other than in kind	26.0	6.3	10.8	4.0	4.0	3.9	3.8	4.8	3.4	7.3	10.4	6.2	3.3	4.0	4.3
13. Social transfers in kind via market produ	3.7	26.8	3.2	3.4	9.5	14.9	-3.7	21.3	5.2	11.5	11.0	6.2	8.1	8.1	8.5
14. Interest	-0.4	14.4	8.1	-4.0	7.3	1.7	7.9	2.3	-3.4	4.2	25.3	7.2	13.5	9.2	6.0
15. Subsidies	27.3	1.4	-4.3	-10.9	-3.9	101.7	-2.2	10.5	17.7	10.2	-1.8	-3.6	12.7	2.3	3.1
16. Other current expenditure 1)	0.1	0.1	-0.1	0.7	0.0	0.1	0.9	0.4	0.0	0.0	-0.2	0.1	-0.1	-0.1	-0.1
17. Total current expenditure	22.0	9.9	9.1	5.0	4.2	5.6	7.2	7.9	6.2	9.5	7.1	7.2	5.2	4.1	4.7
18. Gross saving 1)	0.5	-1.7	-1.2	0.3	-0.8	0.2	1.3	0.9	1.8	-1.1	-3.1	-1.0	1.9	1.1	0.4
19. Capital transfers received	6607.1	43.6	-71.6	8.8	-418.0	92.1	745.1	-0.3	2.5	1.0	33.3	134.3	97.5	9.6	-2.1
20. Total revenue	33.5	5.3	6.0	5.7	2.2	6.1	12.4	10.2	11.2	6.3	-0.9	6.4	13.6	7.5	5.4
21. Gross fixed capital formation	37.1	-23.6	49.0	5.3	0.8	10.5	8.0	23.7	18.3	19.3	19.8	13.5	22.0	0.5	-7.0
22. Other capital expenditure 1)	4.1	0.1	0.1	-0.1	0.6	-0.6	0.5	-0.1	-0.2	0.2	0.1	-0.2	0.0	0.0	0.0
23. Total expenditure	33.9	7.5	11.7	4.8	5.3	4.6	8.4	8.9	6.8	11.0	8.5	7.4	7.2	3.5	3.1
24. Tax burden	25.7	4.4	2.6	5.9	2.9	7.8	10.6	11.1	13.4	6.8	-2.3	5.3	12.3	7.6	6.3
25. Net lending (+) or net borrowing (-) 1)	-0.5	-0.7	-2.2	0.3	-1.2	0.8	1.3	0.4	1.8	-1.8	-3.7	-0.5	2.3	1.6	1.0

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.3	7.8	5.6	4.0	3.1
2. Interest payments (% of GDP)	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.6	2.7	2.8	3.0	3.0
3. Implicit interest rate 2)	8.4	8.5	8.9	8.0	7.4	6.4	6.5	6.1	5.4	5.4	5.9	5.6	5.6	5.5	5.5
4. Nominal GDP growth rate	10.8	11.8	4.7	3.7	4.3	9.7	6.4	7.8	11.0	8.4	5.3	5.4	7.5	4.5	4.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.3	7.8	5.6	4.0	3.1
6. Contribution of nominal GDP growth	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.7	-3.5	-2.4	-2.6	-3.8	-2.5	-2.6
7. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.2	-1.3	0.1	-1.2	-0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.6	0.0	2.1	2.1	3.2	2.6	1.3	1.0	-0.4	1.5	4.7	5.2	2.7	1.1	0.1
9. Snow-ball effect	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.8	-2.4	-1.3	0.3	0.1	-1.0	0.5	0.4
10. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.2	-1.3	0.1	-1.2	-0.1
(% of GDP)															
11. Change in gross debt 5)	0.7	-2.8	0.8	4.6	4.9	-1.4	1.4	0.6	-2.8	2.1	3.8	4.0	1.9	0.4	0.4
12. Level of gross debt (end of year)	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.7	45.0	47.1	50.9	54.9	56.7	57.1	57.5

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	0.7	9.8	13.3	17.7	24.2	29.0	37.2	44.2	51.3	60.3	53.8	62.3	68.5	72.4	77.9
2. Current taxes on income and wealth	0.8	5.6	7.5	8.8	11.8	15.7	15.4	20.7	27.9	34.6	32.8	31.6	35.4	39.1	45.1
3. Social contributions	0.6	9.3	13.2	16.9	19.5	23.9	29.6	35.6	43.6	52.0	51.3	49.6	52.0	55.7	61.0
4. Of which actual social contributions	0.6	9.0	12.9	16.3	18.8	22.8	27.9	33.7	40.8	48.6	47.6	45.8	48.1	51.4	56.3
5. Other current revenue, including sales	0.3	2.6	4.4	6.8	7.4	10.3	10.5	13.9	18.9	22.1	21.5	27.3	28.8	31.5	32.9
6. Total current revenue	2.4	27.4	38.5	50.1	63.0	79.0	92.8	114.4	141.8	169.0	159.3	170.8	184.7	198.7	216.8
7. Government consumption expenditure	1.0	14.1	19.1	22.9	38.1	40.3	50.2	58.0	70.1	89.7	91.2	85.5	86.2	90.2	94.4
8. Collective consumption	0.5	7.2	8.6	10.2	19.4	19.6	24.1	28.1	33.7	39.7	36.1	37.4	37.6	39.4	41.3
9. Social transfers in kind	0.5	7.0	10.6	12.7	18.7	20.7	26.1	29.9	36.3	49.9	55.1	48.1	48.6	50.8	53.0
10. Compensation of employees	0.5	6.4	9.8	12.9	16.1	20.1	25.3	31.9	40.4	54.1	54.8	50.6	48.3	50.7	54.5
11. Intermediate consumption	0.5	7.6	9.0	10.7	13.3	15.5	20.3	22.4	30.0	37.3	34.7	33.3	29.9	31.8	33.0
12. Social transfers other than in kind	0.7	7.8	11.5	14.1	16.7	21.6	25.6	30.4	38.3	53.3	63.8	67.7	68.9	72.3	77.7
13. Social transfers in kind via market produce	0.1	0.7	0.7	0.5	2.0	1.9	2.1	2.6	2.4	3.1	2.9	3.0	3.2	3.2	3.4
14. Interest	0.1	3.2	4.0	3.7	3.2	3.7	3.6	2.9	3.0	3.7	7.7	8.0	9.8	10.4	11.3
15. Subsidies	0.3	1.4	1.5	2.4	2.8	3.7	4.3	6.1	5.3	4.1	3.7	2.9	3.1	2.5	2.6
16. Other current expenditure	0.1	0.4	1.4	1.9	2.4	4.1	1.9	3.3	7.5	7.1	6.9	10.1	13.6	13.8	16.3
17. Total current expenditure	2.3	27.6	37.9	46.4	56.5	70.6	83.0	99.6	126.9	162.6	174.5	175.7	176.8	184.7	198.8
18. Gross saving	0.2	-0.3	0.6	3.7	6.5	8.4	9.7	14.8	14.9	6.3	-15.2	-4.9	7.8	13.9	17.9
19. Capital transfers received	0.0	0.1	0.1	0.1	0.1	1.0	0.9	0.4	5.1	4.0	1.5	3.7	1.5	2.7	2.9
20. Total revenue	2.5	27.4	38.6	50.2	63.1	80.0	93.7	114.8	146.9	173.0	160.9	174.4	186.1	201.3	219.6
21. Gross fixed capital formation	0.3	2.8	3.2	5.1	6.9	7.5	11.2	17.6	25.6	33.9	29.8	29.9	30.5	32.4	33.0
22. Other capital expenditure	0.0	0.8	1.6	1.8	2.6	5.0	2.9	5.3	6.6	5.6	1.7	4.6	5.4	5.5	6.3
23. Total expenditure	2.6	31.2	42.7	53.2	66.0	83.0	97.1	122.5	159.1	202.2	206.0	210.1	212.7	222.6	238.2
24. Tax burden	2.1	24.5	33.7	42.7	54.8	67.5	80.5	98.3	121.2	144.8	135.2	140.4	152.0	163.1	179.4
25. Net lending (+) or net borrowing (-)	-0.2	-3.8	-4.1	-3.0	-3.0	-3.0	-3.3	-7.7	-12.1	-29.2	-45.1	-35.7	-26.6	-21.3	-18.5

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	9.3	12.2	11.3	11.6	12.3	11.7	12.9	12.8	12.3	11.7	10.7	12.1	12.5	12.5	12.4
2. Current taxes on income and wealth	10.6	7.0	6.4	5.8	6.0	6.4	5.3	6.0	6.7	6.7	6.5	6.2	6.5	6.7	7.2
3. Social contributions	7.8	11.4	11.2	11.1	9.9	9.7	10.3	10.3	10.5	10.1	10.2	9.6	9.5	9.6	9.7
4. Of which actual social contributions	7.6	11.1	10.9	10.7	9.5	9.2	9.7	9.8	9.8	9.4	9.5	8.9	8.8	8.9	9.0
5. Other current revenue, including sales	4.2	3.2	3.7	4.4	3.8	4.2	3.6	4.0	4.6	4.3	4.3	5.3	5.3	5.4	5.2
6. Total current revenue	31.9	33.8	32.6	32.9	31.9	31.9	32.1	33.2	34.1	32.8	31.8	33.2	33.7	34.3	34.5
7. Government consumption expenditure	13.1	17.5	16.2	15.1	19.3	16.3	17.4	16.8	16.8	17.4	18.2	16.6	15.7	15.6	15.0
8. Collective consumption	6.5	8.9	7.3	6.7	9.8	7.9	8.3	8.2	8.1	7.7	7.2	7.3	6.9	6.8	6.6
9. Social transfers in kind	6.6	8.6	9.0	8.3	9.4	8.4	9.0	8.7	8.7	9.7	11.0	9.4	8.9	8.8	8.4
10. Compensation of employees	6.6	7.9	8.3	8.5	8.2	8.1	8.7	9.3	9.7	10.5	10.9	9.8	8.8	8.7	8.7
11. Intermediate consumption	6.1	9.4	7.6	7.1	6.7	6.2	7.0	6.5	7.2	7.2	6.9	6.5	5.5	5.5	5.3
12. Social transfers other than in kind	8.9	9.7	9.7	9.3	8.4	8.7	8.9	8.8	9.2	10.4	12.7	13.2	12.6	12.5	12.4
13. Social transfers in kind via market produce	1.3	0.9	0.6	0.3	1.0	0.8	0.7	0.8	0.6	0.6	0.6	0.6	0.6	0.6	0.5
14. Interest	1.6	3.9	3.4	2.5	1.6	1.5	1.2	0.8	0.7	0.7	1.5	1.6	1.8	1.8	1.8
15. Subsidies	3.4	1.8	1.3	1.6	1.4	1.5	1.5	1.8	1.3	0.8	0.7	0.6	0.6	0.4	0.4
16. Other current expenditure	1.6	0.5	1.2	1.2	1.2	1.7	0.7	1.0	1.8	1.4	1.4	2.0	2.5	2.4	2.6
17. Total current expenditure	29.5	34.1	32.1	30.5	28.6	28.5	28.7	28.9	30.5	31.6	34.8	34.2	32.3	31.9	31.6
18. Gross saving	2.3	-0.3	0.5	2.4	3.3	3.4	3.4	4.3	3.6	1.2	-3.0	-1.0	1.4	2.4	2.9
19. Capital transfers received	0.3	0.1	0.1	0.1	0.0	0.4	0.3	0.1	1.2	0.8	0.3	0.7	0.3	0.5	0.5
20. Total revenue	32.1	33.9	32.7	33.0	32.0	32.3	32.4	33.3	35.3	33.6	32.1	34.0	34.0	34.7	34.9
21. Gross fixed capital formation	4.1	3.4	2.7	3.4	3.5	3.0	3.9	5.1	6.2	6.6	5.9	5.8	5.6	5.6	5.2
22. Other capital expenditure	0.5	1.0	1.3	1.2	1.3	2.0	1.0	1.5	1.6	1.1	0.3	0.9	1.0	0.9	1.0
23. Total expenditure	34.1	38.6	36.2	35.0	33.5	33.6	33.6	35.5	38.2	39.3	41.1	40.9	38.8	38.4	37.9
24. Tax burden	27.5	30.2	28.6	28.1	27.7	27.3	27.9	28.5	29.1	28.1	27.0	27.3	27.7	28.1	28.5
25. Net lending (+) or net borrowing (-)	-2.0	-4.7	-3.5	-2.0	-1.5	-1.2	-1.2	-2.2	-2.9	-5.7	-9.0	-6.9	-4.9	-3.7	-2.9

Table 26C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	41.1	46.3	35.4	32.5	37.1	19.9	28.3	18.5	16.3	17.5	-10.8	15.7	10.0	5.8	7.5
2. Current taxes on income and wealth	38.3	31.4	32.6	17.0	34.7	33.0	-2.1	34.8	34.6	24.0	-5.2	-3.5	11.8	10.5	15.3
3. Social contributions	42.0	47.6	43.1	27.6	15.6	22.3	24.1	20.1	22.6	19.1	-1.4	-3.3	5.0	7.0	9.5
4. Of which actual social contributions	41.6	47.7	43.9	26.4	14.9	21.6	22.4	20.6	21.4	19.0	-2.1	-3.8	5.0	7.0	9.5
5. Other current revenue, including sales	25.8	38.4	69.2	52.8	10.2	38.9	1.7	32.7	35.8	16.6	-2.7	27.1	5.4	9.3	4.4
6. Total current revenue	38.4	42.6	40.7	30.1	25.8	25.3	17.5	23.3	23.9	19.2	-5.7	7.2	8.1	7.6	9.1
7. Government consumption expenditure	43.7	47.3	35.2	19.7	66.3	5.8	24.5	15.7	20.7	28.0	1.8	-6.3	0.9	4.6	4.6
8. Collective consumption	30.2	66.1	19.1	19.5	90.0	0.7	23.3	16.6	20.0	17.8	-9.1	3.5	0.8	4.7	4.7
9. Social transfers in kind	57.2	31.9	51.9	19.9	47.3	11.1	25.7	14.9	21.4	37.4	10.4	-12.8	1.0	4.5	4.5
10. Compensation of employees	44.6	42.4	53.4	32.2	24.7	24.7	25.5	26.4	26.6	33.9	1.3	-7.7	-4.5	5.0	7.5
11. Intermediate consumption	44.6	44.5	17.6	19.4	24.0	16.1	31.1	10.5	34.0	24.3	-6.9	-4.1	-10.1	6.1	4.0
12. Social transfers other than in kind	47.2	36.9	46.4	23.2	18.1	29.7	18.7	18.4	26.3	39.1	19.7	6.1	1.7	4.9	7.5
13. Social transfers in kind via market produ	55.8	27.7	1.4	-29.3	293.5	-6.1	12.1	22.3	-8.7	29.0	-5.0	4.9	4.0	2.0	5.0
14. Interest	69.0	14.6	26.6	-7.4	-15.6	15.8	-2.5	-19.4	3.0	23.7	109.2	4.4	23.0	6.0	8.2
15. Subsidies	55.2	66.3	3.1	63.6	13.0	34.8	15.0	42.8	-14.1	-22.2	-9.4	-20.8	7.0	-20.0	5.0
16. Other current expenditure 1)	-0.8	0.1	0.7	0.0	0.0	0.4	-1.0	0.3	0.8	-0.4	0.0	0.6	0.5	-0.1	0.2
17. Total current expenditure	44.7	38.7	37.2	22.3	21.8	24.9	17.7	20.0	27.4	28.2	7.3	0.7	0.7	4.5	7.6
18. Gross saving 1)	-1.4	1.0	0.8	2.0	0.9	0.1	0.0	0.9	-0.7	-2.4	-4.3	2.1	2.4	1.0	0.4
19. Capital transfers received	-100.0	349.8	25.2	-15.2	-0.3	956.3	-7.8	-61.4	1314.6	-22.4	-61.5	138.1	-60.0	83.0	7.0
20. Total revenue	37.1	42.9	40.6	30.0	25.7	26.8	17.2	22.5	28.0	17.7	-7.0	8.4	6.7	8.2	9.1
21. Gross fixed capital formation	40.9	208.8	15.6	58.4	35.8	7.7	49.4	57.7	45.3	32.6	-12.3	0.3	2.1	6.2	1.9
22. Other capital expenditure 1)	0.1	-0.5	0.3	-0.2	0.2	0.7	-1.0	0.5	0.1	-0.5	-0.7	0.5	0.1	0.0	0.1
23. Total expenditure	44.7	44.3	36.8	24.6	24.1	25.7	16.9	26.2	29.8	27.1	1.9	2.0	1.3	4.6	7.0
24. Tax burden	40.1	43.1	37.9	26.7	28.1	23.3	19.2	22.1	23.3	19.5	-6.6	3.8	8.8	7.3	10.0
25. Net lending (+) or net borrowing (-) 1)	-1.6	-0.3	1.2	1.5	0.5	0.3	0.1	-1.1	-0.7	-2.8	-3.3	2.1	2.1	1.2	0.7

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.9	5.7	9.0	6.9	4.9	3.7	2.9
2. Interest payments (% of GDP)	5.0	3.9	3.4	2.5	1.6	1.5	1.2	0.8	0.7	0.7	1.5	1.6	1.8	1.8	1.8
3. Implicit interest rate 2)	44.8	26.7	22.2	12.3	8.4	8.6	7.7	6.3	7.0	6.9	11.1	6.8	6.2	5.6	5.4
4. Nominal GDP growth rate	48.9	46.7	45.6	28.9	29.9	25.3	16.8	19.3	20.7	23.7	-2.6	2.5	6.7	5.8	8.5
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.9	5.7	9.0	6.9	4.9	3.7	2.9
6. Contribution of nominal GDP growth	-5.5	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.5	0.4	-0.6	-1.9	-1.9	-2.8
7. Stock-flow adjustment 3)	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.3	-2.6	0.9	1.0	0.0	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.6	0.7	0.1	-0.5	-0.1	-0.3	-0.1	1.4	2.2	5.0	7.5	5.4	3.1	1.9	1.2
9. Snow-ball effect	-0.5	-3.0	-3.6	-3.3	-4.1	-2.9	-1.5	-1.7	-1.4	-1.7	1.9	1.0	-0.2	-0.1	-1.0
10. Stock-flow adjustment 3)	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.3	-2.6	0.9	1.0	0.0	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	4.9	0.8	3.3	-0.9	-3.4	-2.8	-3.0	-3.4	0.4	0.6	10.2	7.4	2.9	1.8	0.2
12. Level of gross debt (end of year)	21.7	22.5	25.7	24.9	21.5	18.7	15.8	12.4	12.8	13.4	23.6	31.0	34.0	35.8	35.9

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

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

3) Line 7 = line 10.

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

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

Table 27A

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

Sweden

(Mrd SEK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	276	360	374	398	417	432	452	485	517	575	580	595	617	628	646
2. Current taxes on income and wealth	355	509	486	475	511	554	608	654	663	635	609	640	670	688	715
3. Social contributions	232	297	297	286	290	296	297	287	308	288	269	291	307	315	325
4. Of which actual social contributions	222	291	291	279	282	290	291	281	302	281	262	284	300	308	317
5. Other current revenue, including sales	175	159	156	158	163	167	185	189	213	227	214	219	225	231	238
6. Total current revenue	1039	1325	1313	1318	1380	1448	1542	1615	1702	1725	1672	1745	1818	1863	1923
7. Government consumption expenditure	482	585	617	659	694	705	725	765	797	835	858	893	927	954	982
8. Collective consumption	150	185	179	186	194	197	198	208	215	227	233	248	260	272	285
9. Social transfers in kind	332	400	438	473	499	508	527	557	583	608	625	645	667	681	697
10. Compensation of employees	296	345	365	384	408	421	432	446	466	473	470	488	505	519	535
11. Intermediate consumption	192	210	222	231	236	238	246	263	270	286	294	309	315	317	317
12. Social transfers other than in kind	365	384	393	411	445	459	466	474	469	476	508	508	519	534	547
13. Social transfers in kind via market produce	38	58	63	74	78	77	80	85	91	98	109	120	125	131	137
14. Interest	97	78	66	69	51	42	45	47	54	53	28	24	26	28	31
15. Subsidies	66	36	34	36	37	36	39	44	44	46	47	49	50	50	51
16. Other current expenditure	43	71	67	68	76	82	87	96	99	120	126	124	131	138	144
17. Total current expenditure	1097	1183	1211	1272	1331	1355	1395	1455	1493	1552	1583	1622	1671	1717	1763
18. Gross saving	-57	142	102	45	49	93	147	161	209	173	89	123	148	145	160
19. Capital transfers received	4	4	4	5	4	5	3	2	3	3	2	2	2	2	2
20. Total revenue	1043	1329	1318	1322	1385	1453	1545	1617	1705	1727	1675	1747	1821	1865	1925
21. Gross fixed capital formation	70	63	68	76	75	78	83	90	96	105	110	114	115	119	124
22. Other capital expenditure	10	2	3	5	5	2	7	4	3	-1	2	3	3	3	3
23. Total expenditure	1177	1248	1282	1353	1411	1436	1485	1549	1592	1656	1695	1739	1788	1840	1891
24. Tax burden	868	1175	1165	1164	1221	1285	1360	1429	1488	1498	1457	1526	1594	1631	1685
25. Net lending (+) or net borrowing (-)	-134	81	36	-31	-26	17	60	69	113	71	-20	8	32	25	35

Table 27B

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

Sweden

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	15.3	15.9	15.9	16.3	16.4	16.2	16.3	16.5	16.5	17.9	18.7	18.0	17.7	17.6	17.5
2. Current taxes on income and wealth	19.6	22.5	20.7	19.4	20.1	20.8	22.0	22.2	21.2	19.8	19.7	19.3	19.2	19.2	19.3
3. Social contributions	12.8	13.1	12.6	11.7	11.4	11.1	10.7	9.8	9.9	9.0	8.7	8.8	8.8	8.8	8.8
4. Of which actual social contributions	12.3	12.9	12.4	11.4	11.1	10.9	10.5	9.6	9.7	8.8	8.5	8.6	8.6	8.6	8.6
5. Other current revenue, including sales	9.7	7.0	6.6	6.5	6.4	6.3	6.7	6.4	6.8	7.1	6.9	6.6	6.4	6.5	6.4
6. Total current revenue	57.4	58.5	55.9	53.9	54.2	54.4	55.7	54.9	54.4	53.8	54.1	52.7	52.1	52.1	52.0
7. Government consumption expenditure	26.6	25.8	26.3	27.0	27.3	26.5	26.2	26.0	25.5	26.1	27.7	27.0	26.6	26.7	26.6
8. Collective consumption	8.3	8.2	7.6	7.6	7.6	7.4	7.1	7.1	6.9	7.1	7.5	7.5	7.4	7.6	7.7
9. Social transfers in kind	18.3	17.7	18.7	19.4	19.6	19.1	19.0	18.9	18.6	19.0	20.2	19.5	19.1	19.1	18.9
10. Compensation of employees	16.3	15.2	15.5	15.7	16.0	15.8	15.6	15.1	14.9	14.8	15.2	14.8	14.5	14.5	14.5
11. Intermediate consumption	10.6	9.3	9.4	9.4	9.3	9.0	8.9	8.9	8.7	8.9	9.5	9.3	9.0	8.9	8.6
12. Social transfers other than in kind	20.2	17.0	16.7	16.8	17.5	17.2	16.8	16.1	15.0	14.8	16.4	15.4	14.9	14.9	14.8
13. Social transfers in kind via market produce	2.1	2.6	2.7	3.0	3.1	2.9	2.9	2.9	2.9	3.1	3.5	3.6	3.6	3.7	3.7
14. Interest	5.4	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.7	1.7	0.9	0.7	0.7	0.8	0.8
15. Subsidies	3.6	1.6	1.5	1.5	1.5	1.4	1.4	1.5	1.4	1.4	1.5	1.5	1.4	1.4	1.4
16. Other current expenditure	2.4	3.1	2.9	2.8	3.0	3.1	3.1	3.2	3.2	3.8	4.1	3.8	3.8	3.9	3.9
17. Total current expenditure	60.6	52.2	51.6	52.1	52.3	50.9	50.4	49.4	47.8	48.4	51.2	49.0	47.9	48.0	47.7
18. Gross saving	-3.2	6.3	4.4	1.9	1.9	3.5	5.3	5.5	6.7	5.4	2.9	3.7	4.2	4.1	4.3
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20. Total revenue	57.6	58.7	56.1	54.1	54.4	54.6	55.8	54.9	54.5	53.9	54.1	52.8	52.2	52.1	52.1
21. Gross fixed capital formation	3.9	2.8	2.9	3.1	2.9	2.9	3.0	3.0	3.1	3.3	3.5	3.4	3.3	3.3	3.4
22. Other capital expenditure	0.6	0.1	0.1	0.2	0.2	0.1	0.3	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1
23. Total expenditure	65.0	55.1	54.6	55.4	55.4	54.0	53.6	52.6	50.9	51.7	54.8	52.6	51.2	51.4	51.1
24. Tax burden	47.9	51.9	49.6	47.7	48.0	48.3	49.1	48.5	47.6	46.7	47.1	46.1	45.7	45.6	45.6
25. Net lending (+) or net borrowing (-)	-7.4	3.6	1.5	-1.3	-1.0	0.6	2.2	2.3	3.6	2.2	-0.7	0.2	0.9	0.7	0.9

Table 27C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	5.8	-5.7	3.9	6.4	4.7	3.5	4.7	7.3	6.6	11.2	0.9	2.6	3.6	1.9	2.8
2. Current taxes on income and wealth	7.5	10.2	-4.5	-2.3	7.5	8.5	9.8	7.5	1.4	-4.2	-4.1	5.1	4.7	2.6	3.9
3. Social contributions	10.4	16.4	-0.1	-3.7	1.3	2.2	0.4	-3.3	7.3	-6.6	-6.5	8.2	5.4	2.7	3.0
4. Of which actual social contributions	10.7	15.6	-0.2	-3.9	1.0	2.6	0.4	-3.3	7.3	-6.9	-6.7	8.4	5.5	2.7	3.0
5. Other current revenue, including sales	-2.2	1.3	-1.7	1.4	3.1	2.2	10.9	2.3	12.9	6.4	-5.6	1.9	2.8	2.8	2.9
6. Total current revenue	6.1	5.5	-0.9	0.3	4.8	4.9	6.5	4.7	5.4	1.4	-3.0	4.3	4.2	2.4	3.2
7. Government consumption expenditure	4.9	2.4	5.4	6.8	5.2	1.6	2.9	5.5	4.2	4.7	2.7	4.2	3.8	2.9	3.0
8. Collective consumption	4.8	4.4	-3.3	4.0	4.3	1.3	0.5	5.4	3.0	5.6	2.7	6.6	4.8	4.8	4.8
9. Social transfers in kind	4.9	1.5	9.5	7.9	5.6	1.8	3.8	5.6	4.6	4.4	2.7	3.3	3.4	2.1	2.3
10. Compensation of employees	5.6	5.0	5.8	5.2	6.2	3.2	2.5	3.3	4.5	1.5	-0.6	3.9	3.5	2.7	3.1
11. Intermediate consumption	0.3	-1.1	5.7	4.2	2.3	0.8	3.3	7.1	2.7	5.6	3.1	4.8	2.1	0.5	0.2
12. Social transfers other than in kind	-2.2	1.8	2.3	4.4	8.3	3.2	1.6	1.6	-1.1	1.5	6.7	0.1	2.0	3.0	2.5
13. Social transfers in kind via market produ	8.3	19.7	8.9	16.3	5.5	-1.1	4.0	6.3	6.3	8.1	11.9	9.3	4.0	5.0	5.0
14. Interest	0.2	-5.0	-16.1	4.7	-26.2	-16.7	6.1	5.0	14.4	-2.1	-46.9	-14.5	8.5	8.3	8.2
15. Subsidies	-11.2	-13.6	-5.0	5.1	3.9	-3.2	7.7	11.5	2.1	4.6	1.4	3.8	1.6	1.6	1.6
16. Other current expenditure 1)	-0.2	-0.5	-0.3	-0.1	0.2	0.1	0.1	0.1	-0.1	0.6	0.3	-0.3	0.0	0.1	0.1
17. Total current expenditure	0.3	1.2	2.3	5.1	4.6	1.8	2.9	4.3	2.6	3.9	2.0	2.5	3.0	2.8	2.7
18. Gross saving 1)	3.3	2.2	-1.9	-2.5	0.1	1.5	1.8	0.1	1.2	-1.3	-2.5	0.8	0.5	-0.2	0.3
19. Capital transfers received	-21.2	13.3	6.6	15.6	-10.8	6.0	-29.2	-31.8	39.1	-16.2	-15.0	-2.0	1.0	1.0	1.0
20. Total revenue	6.0	5.5	-0.9	0.4	4.7	4.9	6.4	4.7	5.4	1.3	-3.1	4.3	4.2	2.4	3.2
21. Gross fixed capital formation	-8.5	-4.3	8.4	10.7	-1.0	4.6	5.7	8.3	6.8	9.9	4.0	4.0	0.5	4.0	4.0
22. Other capital expenditure 1)	-0.5	-0.2	0.0	0.1	0.0	-0.1	0.2	-0.1	0.0	-0.1	0.1	0.0	0.0	0.0	0.0
23. Total expenditure	-1.1	0.7	2.7	5.5	4.3	1.8	3.4	4.3	2.8	4.0	2.4	2.6	2.8	2.9	2.8
24. Tax burden	7.5	6.0	-0.9	-0.1	4.9	5.2	5.8	5.1	4.1	0.6	-2.7	4.7	4.4	2.4	3.3
25. Net lending (+) or net borrowing (-) 1)	4.2	2.7	-2.1	-2.8	0.2	1.7	1.5	0.2	1.3	-1.4	-2.9	0.9	0.7	-0.2	0.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	7.4	-3.6	-1.5	1.3	1.0	-0.6	-2.2	-2.3	-3.6	-2.2	0.7	-0.2	-0.9	-0.7	-0.9
2. Interest payments (% of GDP)	5.4	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.7	1.7	0.9	0.7	0.7	0.8	0.8
3. Implicit interest rate 2)	8.0	5.7	5.4	5.4	4.0	3.2	3.4	3.4	4.1	4.2	2.3	1.8	2.0	2.2	2.5
4. Nominal GDP growth rate	7.8	5.9	3.7	4.1	4.1	4.6	4.1	6.3	6.2	2.5	-3.4	6.9	5.5	2.5	3.4
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	7.4	-3.6	-1.5	1.3	1.0	-0.6	-2.2	-2.3	-3.6	-2.2	0.7	-0.2	-0.9	-0.7	-0.9
6. Contribution of nominal GDP growth	-5.2	-3.6	-1.9	-2.1	-2.1	-2.3	-2.0	-3.0	-2.6	-1.0	1.4	-2.8	-2.1	-0.9	-1.1
7. Stock-flow adjustment 3)	-1.8	-3.2	4.3	-1.4	0.3	1.5	4.2	-0.1	1.5	1.8	1.9	0.0	-0.4	-0.1	-0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	2.0	-7.1	-4.3	-1.6	-1.0	-2.2	-3.8	-3.9	-5.3	-3.9	-0.3	-1.0	-1.7	-1.5	-1.8
9. Snow-ball effect	0.1	-0.1	0.9	0.7	-0.1	-0.7	-0.3	-1.4	-0.9	0.7	2.3	-2.0	-1.3	-0.1	-0.3
10. Stock-flow adjustment 3)	-1.8	-3.2	4.3	-1.4	0.3	1.5	4.2	-0.1	1.5	1.8	1.9	0.0	-0.4	-0.1	-0.1
(% of GDP)															
11. Change in gross debt 5)	0.4	-10.4	0.8	-2.2	-0.8	-1.4	0.1	-5.4	-4.7	-1.4	3.9	-3.0	-3.4	-1.7	-2.2
12. Level of gross debt (end of year)	72.8	53.9	54.7	52.5	51.7	50.3	50.4	45.0	40.2	38.8	42.7	39.7	36.3	34.6	32.4

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 28A

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

United Kingdom

(Mrd GBP)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	7.6	11.7	30.4	46.2	66.4	91.2	129.3	166.9	175.7	173.4	162.7	186.7	199.0	205.7	213.8
2. Current taxes on income and wealth	9.4	19.3	36.5	60.9	95.0	109.7	160.5	223.5	232.7	241.2	219.7	228.2	238.4	254.1	272.4
3. Social contributions	3.5	8.5	17.5	29.7	41.7	54.0	74.0	110.7	115.6	121.5	119.3	123.1	127.6	131.2	135.5
4. Of which actual social contributions	3.1	7.7	15.6	26.7	37.7	48.5	66.2	103.4	107.7	113.6	110.6	113.5	108.6	111.8	115.4
5. Other current revenue, including sales	:	:	:	:	19.4	21.8	27.4	44.7	49.0	52.0	51.4	46.3	44.7	46.6	49.6
6. Total current revenue	:	:	:	:	222.4	276.7	391.3	545.8	572.9	588.1	553.1	584.3	609.8	637.7	671.3
7. Government consumption expenditure	10.6	23.6	49.7	74.2	111.1	141.8	180.4	284.8	294.8	314.7	326.8	334.0	351.6	354.9	355.6
8. Collective consumption	5.3	10.8	24.0	35.6	49.3	59.5	71.6	112.0	113.2	120.1	119.9	121.7	128.7	129.9	130.1
9. Social transfers in kind	5.2	12.8	25.7	38.6	61.8	82.3	108.8	172.8	181.6	194.6	206.9	212.2	223.0	225.1	225.5
10. Compensation of employees	6.6	15.2	29.9	43.6	64.7	77.7	94.8	149.3	153.8	157.7	162.3	166.3	168.2	169.9	171.6
11. Intermediate consumption	:	8.6	21.7	34.4	46.6	66.7	92.0	156.3	163.2	179.5	190.7	192.7	204.3	209.9	211.7
12. Social transfers other than in kind	5.0	10.8	27.5	50.2	67.0	110.3	123.0	167.1	178.4	190.2	210.8	220.7	228.2	231.6	233.9
13. Social transfers in kind via market produce	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	2.2	4.3	11.4	18.4	20.9	26.2	26.7	26.9	30.9	33.0	27.1	42.4	46.9	49.9	52.2
15. Subsidies	1.0	3.4	5.0	6.1	3.9	4.5	4.3	9.1	9.2	9.0	9.3	10.0	9.1	8.9	8.7
16. Other current expenditure	:	:	:	:	6.9	13.3	24.0	39.8	41.2	42.1	46.9	49.7	48.3	47.6	47.9
17. Total current expenditure	:	:	:	:	210.0	298.6	364.7	548.4	576.7	611.5	647.1	681.8	704.4	718.8	727.1
18. Gross saving	4.1	1.6	0.7	0.4	12.4	-21.9	26.6	-2.5	-3.8	-23.5	-94.1	-97.4	-94.6	-81.1	-55.8
19. Capital transfers received	0.4	0.3	0.6	1.1	1.7	1.8	2.7	4.9	5.5	26.4	5.4	3.2	0.6	0.9	1.2
20. Total revenue	24.6	46.9	97.9	156.0	224.1	278.5	394.0	550.8	578.4	614.5	558.4	587.5	610.3	638.6	672.5
21. Gross fixed capital formation	2.6	5.0	6.0	8.1	13.2	14.6	11.6	24.1	26.7	32.9	37.1	36.7	32.5	29.2	28.5
22. Other capital expenditure	1.1	1.6	2.7	3.5	11.2	8.7	-17.2	14.1	13.2	42.0	34.0	19.2	15.7	12.8	11.4
23. Total expenditure	23.8	52.4	111.1	176.1	234.4	321.9	359.1	586.5	616.6	686.4	718.2	737.7	752.6	760.8	766.9
24. Tax burden	21.2	39.3	88.3	138.2	208.3	260.9	364.1	501.8	524.5	558.0	501.8	535.9	551.7	577.6	607.8
25. Net lending (+) or net borrowing (-)	0.9	-4.8	-7.5	-10.1	-10.3	-43.4	34.9	-35.8	-38.2	-71.9	-159.8	-150.2	-142.3	-122.2	-94.5

Table 28B

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

United Kingdom

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

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.2	11.0	13.0	12.8	11.6	12.4	13.2	12.6	12.5	12.1	11.7	12.8	13.2	13.1	13.2
2. Current taxes on income and wealth	16.3	18.0	15.6	16.8	16.7	15.0	16.4	16.8	16.6	16.8	15.8	15.6	15.8	16.2	16.8
3. Social contributions	6.1	7.9	7.5	8.2	7.3	7.4	7.6	8.3	8.2	8.5	8.6	8.4	8.4	8.4	8.3
4. Of which actual social contributions	5.4	7.2	6.7	7.4	6.6	6.6	6.8	7.8	7.7	7.9	7.9	7.8	7.2	7.1	7.1
5. Other current revenue, including sales	:	:	:	:	3.4	3.0	2.8	3.4	3.5	3.6	3.7	3.2	3.0	3.0	3.1
6. Total current revenue	:	:	:	:	39.0	37.7	40.1	41.1	40.8	41.0	39.7	40.1	40.4	40.7	41.3
7. Government consumption expenditure	18.3	22.1	21.3	20.5	19.5	19.3	18.5	21.4	21.0	21.9	23.4	22.9	23.3	22.7	21.9
8. Collective consumption	9.3	10.1	10.3	9.9	8.6	8.1	7.3	8.4	8.1	8.4	8.6	8.3	8.5	8.3	8.0
9. Social transfers in kind	9.1	12.0	11.0	10.7	10.8	11.2	11.1	13.0	12.9	13.6	14.8	14.6	14.8	14.4	13.9
10. Compensation of employees	11.4	14.2	12.8	12.0	11.3	10.6	9.7	11.2	10.9	11.0	11.6	11.4	11.1	10.8	10.6
11. Intermediate consumption	:	8.0	9.3	9.5	8.2	9.1	9.4	11.8	11.6	12.5	13.7	13.2	13.5	13.4	13.0
12. Social transfers other than in kind	8.7	10.1	11.8	13.9	11.7	15.0	12.6	12.6	12.7	13.3	15.1	15.1	15.1	14.8	14.4
13. Social transfers in kind via market produce	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	3.8	4.1	4.9	5.1	3.7	3.6	2.7	2.0	2.2	2.3	1.9	2.9	3.1	3.2	3.2
15. Subsidies	1.7	3.2	2.2	1.7	0.7	0.6	0.4	0.7	0.7	0.6	0.7	0.7	0.6	0.6	0.5
16. Other current expenditure	:	:	:	:	1.2	1.8	2.5	3.0	2.9	2.9	3.4	3.4	3.2	3.0	2.9
17. Total current expenditure	:	:	:	:	36.8	40.7	37.4	41.3	41.0	42.6	46.4	46.7	46.6	45.9	44.8
18. Gross saving	7.1	1.5	0.3	0.1	2.2	-3.0	2.7	-0.2	-0.3	-1.6	-6.7	-6.7	-6.3	-5.2	-3.4
19. Capital transfers received	0.7	0.3	0.2	0.3	0.3	0.2	0.3	0.4	0.4	1.8	0.4	0.2	0.0	0.1	0.1
20. Total revenue	42.7	44.0	42.0	43.1	39.3	38.0	40.4	41.5	41.1	42.9	40.1	40.3	40.4	40.8	41.4
21. Gross fixed capital formation	4.5	4.7	2.6	2.2	2.3	2.0	1.2	1.8	1.9	2.3	2.7	2.5	2.2	1.9	1.8
22. Other capital expenditure	1.8	1.5	1.2	1.0	2.0	1.2	-1.8	1.1	0.9	2.9	2.4	1.3	1.0	0.8	0.7
23. Total expenditure	41.2	49.1	47.6	48.7	41.1	43.9	36.8	44.1	43.9	47.9	51.5	50.6	49.8	48.6	47.2
24. Tax burden	36.8	36.9	37.9	38.2	36.5	35.6	37.3	37.8	37.3	38.9	36.0	36.7	36.5	36.9	37.4
25. Net lending (+) or net borrowing (-)	1.5	-4.5	-3.2	-2.8	-1.8	-5.9	3.6	-2.7	-2.7	-5.0	-11.5	-10.3	-9.4	-7.8	-5.8

Table 28C

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1972	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	5.3	22.3	28.9	4.8	2.9	5.3	5.7	5.6	5.2	-1.3	-6.2	14.8	6.6	3.4	3.9
2. Current taxes on income and wealth	2.7	30.7	23.5	10.6	11.8	10.7	7.6	10.7	4.1	3.6	-8.9	3.9	4.5	6.6	7.2
3. Social contributions	18.3	37.9	22.3	7.6	4.2	4.6	6.9	5.5	4.5	5.1	-1.8	3.2	3.7	2.8	3.3
4. Of which actual social contributions	18.8	38.0	21.6	8.1	3.2	5.5	6.7	6.0	4.2	5.5	-2.7	2.7	-4.3	2.9	3.3
5. Other current revenue, including sales	:	:	:	:	-9.6	3.0	3.3	11.1	9.4	6.2	-1.1	-9.9	-3.5	4.3	6.4
6. Total current revenue	:	:	:	:	5.5	7.0	6.5	8.1	5.0	2.6	-6.0	5.7	4.4	4.6	5.3
7. Government consumption expenditure	13.9	37.9	25.7	5.5	11.3	3.9	7.2	6.4	3.5	6.8	3.9	2.2	5.3	0.9	0.2
8. Collective consumption	13.9	36.8	25.3	6.4	10.9	3.5	8.4	4.2	1.1	6.0	-0.1	1.5	5.7	0.9	0.2
9. Social transfers in kind	14.0	38.9	26.1	4.7	11.6	4.2	6.4	7.9	5.1	7.2	6.3	2.6	5.1	0.9	0.2
10. Compensation of employees	16.7	39.8	26.1	5.2	10.0	3.1	6.3	5.5	3.0	2.5	2.9	2.5	1.1	1.0	1.0
11. Intermediate consumption	:	33.1	24.8	4.5	13.8	5.2	8.9	9.0	4.4	10.0	6.2	1.0	6.0	2.7	0.9
12. Social transfers other than in kind	20.3	31.8	22.6	9.0	9.6	3.8	3.2	3.5	6.8	6.6	10.8	4.7	3.4	1.5	1.0
13. Social transfers in kind via market produ	:	:	:	:	-	-	-	-	-	-	-	-	-	-	-
14. Interest	10.5	18.1	25.0	9.0	-0.3	14.9	1.5	1.6	15.1	6.8	-17.8	56.1	10.8	6.3	4.7
15. Subsidies	21.8	16.8	19.1	-0.3	-12.0	-6.6	6.8	19.7	2.0	-2.7	2.8	7.8	-8.4	-2.8	-2.0
16. Other current expenditure 1)	:	:	:	:	-0.2	-0.1	0.2	-0.1	-0.1	0.0	0.4	0.0	-0.2	-0.2	-0.1
17. Total current expenditure	:	:	:	:	8.6	4.6	6.0	5.6	5.2	6.0	5.8	5.4	3.3	2.0	1.2
18. Gross saving 1)	-3.2	-1.3	0.2	0.4	-1.1	0.9	0.2	0.9	-0.1	-1.4	-5.1	0.1	0.4	1.1	1.7
19. Capital transfers received	17.5	-19.4	19.6	28.1	11.4	-3.2	19.6	-1.7	10.5	384.5	-79.7	-40.7	-82.6	69.2	26.2
20. Total revenue	6.7	27.1	24.9	7.7	5.5	7.0	6.6	8.0	5.0	6.2	-9.1	5.2	3.9	4.6	5.3
21. Gross fixed capital formation	6.6	14.7	10.1	5.9	14.4	-0.9	-3.2	170.9	10.9	23.0	12.7	-1.0	-11.3	-10.3	-2.5
22. Other capital expenditure 1)	0.2	0.0	0.1	-0.3	1.3	0.1	-2.3	-0.9	-0.1	2.0	-0.5	-1.1	-0.3	-0.2	-0.1
23. Total expenditure	15.0	29.7	23.5	6.2	12.5	4.6	-0.6	6.0	5.1	11.3	4.6	2.7	2.0	1.1	0.8
24. Tax burden	5.2	28.6	22.5	8.1	8.1	8.5	6.6	8.0	4.5	6.4	-10.1	6.8	2.9	4.7	5.2
25. Net lending (+) or net borrowing (-) 1)	-3.1	-0.9	0.3	0.8	-2.6	0.9	2.7	0.7	0.0	-2.3	-6.4	1.2	0.9	1.6	2.0

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	5.9	-3.6	-0.5	2.1	3.4	3.5	3.4	2.7	2.7	5.0	11.5	10.3	9.4	7.8	5.8
2. Interest payments (% of GDP)	3.6	2.7	2.3	2.0	2.0	1.9	2.1	2.0	2.2	2.3	1.9	2.9	3.1	3.2	3.2
3. Implicit interest rate 2)	7.9	6.6	6.0	5.5	5.6	5.3	5.4	5.0	5.4	5.3	3.5	4.4	4.0	3.9	3.8
4. Nominal GDP growth rate	5.8	5.1	4.6	5.3	6.0	5.5	4.3	5.9	5.8	2.0	-2.8	4.6	3.6	3.6	3.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.9	-3.6	-0.5	2.1	3.4	3.5	3.4	2.7	2.7	5.0	11.5	10.3	9.4	7.8	5.8
6. Contribution of nominal GDP growth	-2.6	-2.1	-1.8	-1.9	-2.1	-2.0	-1.7	-2.4	-2.4	-0.9	1.6	-3.1	-2.8	-3.0	-3.2
7. Stock-flow adjustment 3)	0.2	3.1	-1.0	-0.4	0.3	0.4	-0.1	0.6	0.7	6.2	1.8	3.0	-2.5	0.0	-5.5
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	2.3	-6.3	-2.8	0.1	1.4	1.5	1.3	0.7	0.5	2.7	9.5	7.4	6.3	4.6	2.6
9. Snow-ball effect	1.0	0.6	0.5	0.1	-0.1	-0.1	0.4	-0.4	-0.2	1.4	3.5	-0.2	0.3	0.2	0.0
10. Stock-flow adjustment 3)	0.2	3.1	-1.0	-0.4	0.3	0.4	-0.1	0.6	0.7	6.2	1.8	3.0	-2.5	0.0	-5.5
(% of GDP)															
11. Change in gross debt 5)	3.5	-2.6	-3.3	-0.3	1.6	1.8	1.6	0.9	1.0	10.4	14.8	10.2	4.1	4.8	-2.8
12. Level of gross debt (end of year)	51.2	41.0	37.7	37.5	39.0	40.9	42.5	43.4	44.4	54.8	69.6	79.9	84.0	88.8	85.9

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)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	1148	1207	1233	1289	1313	1386	1452	1546	1629	1589	1485	1587	1664	1722	1785
2. Current taxes on income and wealth	1173	1272	1283	1276	1259	1327	1425	1571	1688	1663	1459	1517	1585	1655	1734
3. Social contributions	1217	1284	1325	1364	1409	1462	1516	1584	1658	1704	1660	1703	1765	1805	1855
4. Of which actual social contributions	1125	1189	1228	1263	1308	1359	1408	1475	1544	1588	1538	1578	1626	1666	1713
5. Other current revenue, including sales	350	367	400	400	394	417	442	476	511	537	524	534	551	567	585
6. Total current revenue	3887	4129	4241	4329	4375	4592	4836	5177	5486	5493	5129	5341	5565	5749	5959
7. Government consumption expenditure	1702	1817	1909	2026	2097	2194	2298	2415	2520	2605	2646	2720	2767	2799	2845
8. Collective consumption	682	728	756	795	818	867	899	937	970	1003	1011	1029	1054	1064	1082
9. Social transfers in kind	1020	1089	1153	1231	1278	1327	1399	1478	1550	1602	1636	1691	1713	1735	1764
10. Compensation of employees	915	969	1013	1066	1100	1148	1199	1248	1294	1321	1329	1361	1369	1376	1394
11. Intermediate consumption	494	537	563	607	619	661	701	744	786	810	820	848	864	876	889
12. Social transfers other than in kind	1364	1416	1478	1553	1600	1665	1725	1783	1852	1909	2001	2079	2113	2153	2201
13. Social transfers in kind via market produce	:	347	369	392	413	426	444	474	495	523	551	570	587	602	623
14. Interest	325	333	332	314	302	298	302	309	337	347	309	331	361	388	416
15. Subsidies	117	118	121	124	125	123	124	132	139	140	149	155	153	151	151
16. Other current expenditure	171	188	196	217	234	249	269	281	292	303	316	325	328	334	344
17. Total current expenditure	:	3910	4073	4274	4393	4570	4765	4970	5195	5353	5476	5670	5774	5879	6017
18. Gross saving	175	220	167	55	-18	22	71	207	291	140	-346	-329	-209	-131	-58
19. Capital transfers received	38	39	36	44	74	62	65	57	58	77	57	57	67	58	59
20. Total revenue	3926	4168	4277	4373	4449	4654	4901	5234	5544	5570	5186	5397	5632	5807	6018
21. Gross fixed capital formation	202	212	229	232	247	254	250	292	322	341	344	332	321	308	308
22. Other capital expenditure	100	-6	119	124	128	132	158	145	138	179	177	200	129	128	125
23. Total expenditure	4014	4116	4421	4630	4768	4957	5172	5407	5654	5872	5996	6202	6224	6316	6449
24. Tax burden	3506	3734	3804	3882	3949	4130	4343	4648	4920	4924	4538	4728	4934	5102	5292
25. Net lending (+) or net borrowing (-)	-88	52	-144	-257	-319	-303	-271	-173	-110	-302	-810	-805	-592	-509	-431

Table 29B

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

EU-27

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	13.4	13.1	12.9	13.0	13.0	13.1	13.1	13.2	13.1	12.7	12.6	13.0	13.2	13.4	13.4
2. Current taxes on income and wealth	13.7	13.8	13.4	12.8	12.5	12.5	12.9	13.4	13.6	13.3	12.4	12.4	12.6	12.8	13.0
3. Social contributions	14.2	14.0	13.8	13.7	13.9	13.8	13.7	13.5	13.4	13.7	14.1	13.9	14.0	14.0	13.9
4. Of which actual social contributions	13.1	12.9	12.8	12.7	12.9	12.8	12.7	12.6	12.5	12.7	13.1	12.9	12.9	12.9	12.9
5. Other current revenue, including sales	4.1	4.0	4.2	4.0	3.9	3.9	4.0	4.1	4.1	4.3	4.5	4.4	4.4	4.4	4.4
6. Total current revenue	45.3	44.9	44.2	43.5	43.3	43.3	43.7	44.3	44.2	44.1	43.7	43.6	44.1	44.6	44.7
7. Government consumption expenditure	19.8	19.7	19.9	20.4	20.7	20.7	20.8	20.7	20.3	20.9	22.5	22.2	21.9	21.7	21.4
8. Collective consumption	8.0	7.9	7.9	8.0	8.1	8.2	8.1	8.0	7.8	8.0	8.6	8.4	8.3	8.3	8.1
9. Social transfers in kind	11.9	11.8	12.0	12.4	12.6	12.5	12.6	12.6	12.5	12.8	13.9	13.8	13.6	13.5	13.2
10. Compensation of employees	10.7	10.5	10.6	10.7	10.9	10.8	10.8	10.7	10.4	10.6	11.3	11.1	10.8	10.7	10.5
11. Intermediate consumption	5.8	5.8	5.9	6.1	6.1	6.2	6.3	6.4	6.3	6.5	7.0	6.9	6.8	6.8	6.7
12. Social transfers other than in kind	15.9	15.4	15.4	15.6	15.8	15.7	15.6	15.3	14.9	15.3	17.0	17.0	16.7	16.7	16.5
13. Social transfers in kind via market produce	:	3.8	3.8	3.9	4.1	4.0	4.0	4.0	4.0	4.2	4.7	4.7	4.6	4.7	4.7
14. Interest	3.8	3.6	3.5	3.2	3.0	2.8	2.7	2.6	2.7	2.8	2.6	2.7	2.9	3.0	3.1
15. Subsidies	1.4	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.1
16. Other current expenditure	2.0	2.0	2.0	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.7	2.7	2.6	2.6	2.6
17. Total current expenditure	:	42.5	42.5	43.0	43.5	43.1	43.1	42.5	41.9	42.9	46.6	46.3	45.7	45.6	45.2
18. Gross saving	2.0	2.4	1.7	0.6	-0.2	0.2	0.6	1.8	2.3	1.1	-2.9	-2.7	-1.7	-1.0	-0.4
19. Capital transfers received	0.4	0.4	0.4	0.4	0.7	0.6	0.6	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.4
20. Total revenue	45.8	45.3	44.6	44.0	44.0	43.9	44.3	44.8	44.7	44.7	44.1	44.1	44.6	45.0	45.2
21. Gross fixed capital formation	2.3	2.3	2.4	2.3	2.4	2.4	2.3	2.5	2.6	2.7	2.9	2.7	2.5	2.4	2.3
22. Other capital expenditure	1.2	-0.1	1.2	1.2	1.3	1.2	1.4	1.2	1.1	1.4	1.5	1.6	1.0	1.0	0.9
23. Total expenditure	46.8	44.7	46.1	46.6	47.2	46.7	46.8	46.2	45.6	47.1	51.0	50.6	49.3	49.0	48.4
24. Tax burden	40.9	40.6	39.7	39.0	39.1	38.9	39.3	39.7	39.7	39.5	38.6	38.6	39.1	39.6	39.7
25. Net lending (+) or net borrowing (-)	-1.0	0.6	-1.5	-2.6	-3.2	-2.9	-2.5	-1.5	-0.9	-2.4	-6.9	-6.6	-4.7	-3.9	-3.2

Table 29C

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

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Taxes on production and imports	7.7	5.2	2.1	4.5	1.9	5.6	4.8	6.4	5.4	-2.4	-6.5	6.8	4.9	3.5	3.6
2. Current taxes on income and wealth	7.2	8.4	0.9	-0.5	-1.3	5.4	7.4	10.3	7.4	-1.5	-12.2	3.9	4.5	4.4	4.8
3. Social contributions	4.4	5.5	3.2	3.0	3.2	3.8	3.7	4.5	4.7	2.8	-2.6	2.6	3.6	2.3	2.8
4. Of which actual social contributions	4.5	5.7	3.2	2.9	3.6	3.9	3.6	4.8	4.6	2.9	-3.1	2.5	3.0	2.5	2.8
5. Other current revenue, including sales	3.2	4.8	9.0	0.1	-1.5	5.6	6.2	7.7	7.4	5.0	-2.4	1.8	3.2	2.9	3.2
6. Total current revenue	6.1	6.2	2.7	2.1	1.1	5.0	5.3	7.1	6.0	0.1	-6.6	4.1	4.2	3.3	3.7
7. Government consumption expenditure	5.7	6.8	5.1	6.1	3.5	4.6	4.7	5.1	4.3	3.4	1.6	2.8	1.7	1.1	1.7
8. Collective consumption	6.0	6.8	3.8	5.2	2.9	6.0	3.6	4.2	3.5	3.4	0.7	1.8	2.4	1.0	1.7
9. Social transfers in kind	5.6	6.7	5.9	6.8	3.8	3.8	5.4	5.7	4.9	3.3	2.1	3.4	1.3	1.2	1.7
10. Compensation of employees	4.9	6.0	4.6	5.2	3.1	4.4	4.5	4.0	3.7	2.1	0.6	2.4	0.6	0.5	1.3
11. Intermediate consumption	8.0	8.8	4.9	7.7	2.1	6.7	6.0	6.2	5.6	3.1	1.2	3.3	2.0	1.4	1.4
12. Social transfers other than in kind	4.1	3.8	4.4	5.1	3.0	4.1	3.6	3.4	3.8	3.1	4.9	3.9	1.7	1.9	2.2
13. Social transfers in kind via market produ	:	:	6.3	6.3	5.2	3.1	4.4	6.6	4.6	5.6	5.3	3.5	2.9	2.6	3.5
14. Interest	-8.1	2.4	-0.3	-5.5	-3.7	-1.3	1.3	2.3	8.8	3.1	-10.8	7.2	8.9	7.4	7.3
15. Subsidies	3.9	1.0	2.2	3.0	0.4	-1.6	0.6	6.3	6.0	0.7	6.1	4.3	-1.6	-1.5	0.2
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.3	0.0	-0.1	0.0	0.0
17. Total current expenditure	:	:	4.2	4.9	2.8	4.0	4.3	4.3	4.5	3.1	2.3	3.5	1.8	1.8	2.3
18. Gross saving 1)	0.9	0.3	-0.6	-1.2	-0.7	0.4	0.4	1.1	0.6	-1.2	-4.1	0.3	1.0	0.6	0.6
19. Capital transfers received	8.9	0.5	-5.4	20.4	67.9	-15.4	4.8	-12.9	1.7	33.0	-26.6	0.3	18.2	-13.7	2.0
20. Total revenue	6.1	6.2	2.6	2.2	1.7	4.6	5.3	6.8	5.9	0.5	-6.9	4.1	4.3	3.1	3.6
21. Gross fixed capital formation	7.4	5.2	7.8	1.4	6.6	3.0	-1.9	17.1	10.0	5.9	1.0	-3.5	-3.3	-3.9	-0.3
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	0.1	-0.6	0.0	-0.1
23. Total expenditure	4.1	2.5	7.4	4.7	3.0	4.0	4.3	4.5	4.6	3.9	2.1	3.4	0.4	1.5	2.1
24. Tax burden	:	6.5	1.9	2.1	1.7	4.6	5.1	7.0	5.8	0.1	-7.8	4.2	4.4	3.4	3.7
25. Net lending (+) or net borrowing (-) 1)	0.9	1.6	-2.1	-1.1	-0.6	0.3	0.4	1.0	0.6	-1.5	-4.5	0.3	1.9	0.7	0.7

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1. Net borrowing (% of GDP) 1)	1.0	-0.6	1.5	2.6	3.2	2.9	2.5	1.5	0.9	2.4	6.9	6.6	4.7	3.9	3.2
2. Interest payments (% of GDP)	3.8	3.6	3.5	3.2	3.0	2.8	2.7	2.6	2.7	2.8	2.6	2.7	2.9	3.0	3.1
3. Implicit interest rate 2)	6.0	5.9	5.8	5.4	5.0	4.8	4.6	4.5	4.7	4.7	4.0	3.8	3.7	3.7	3.8
4. Nominal GDP growth rate	5.1	7.2	4.2	3.7	1.6	5.0	4.3	5.7	6.0	0.5	-5.7	4.2	3.1	2.1	3.3
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	1.0	-0.6	1.5	2.6	3.2	2.9	2.5	1.5	0.9	2.4	6.9	6.6	4.7	3.9	3.2
6. Contribution of nominal GDP growth	-3.2	-4.4	-2.5	-2.2	-1.0	-2.9	-2.5	-3.4	-3.5	-0.3	3.8	-3.0	-2.4	-1.7	-2.7
7. Stock-flow adjustment 3)	1.5	1.1	0.1	-1.0	-0.7	0.4	0.6	0.6	0.1	1.4	1.5	2.1	-0.1	0.2	-0.6
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-2.8	-4.2	-2.0	-0.6	0.2	0.0	-0.3	-1.2	-1.8	-0.4	4.3	3.9	1.8	0.9	0.1
9. Snow-ball effect	0.6	-0.8	1.0	1.0	2.0	-0.1	0.2	-0.8	-0.8	2.5	6.4	-0.3	0.4	1.3	0.4
10. Stock-flow adjustment 3)	1.5	1.1	0.1	-1.0	-0.7	0.4	0.6	0.6	0.1	1.4	1.5	2.1	-0.1	0.2	-0.6
(% of GDP)															
11. Change in gross debt 5)	-0.7	-3.9	-0.9	-0.6	1.5	0.4	0.6	-1.3	-2.5	3.5	12.2	5.6	2.1	2.5	0.0
12. Level of gross debt (end of year)	65.8	61.9	61.0	60.4	61.9	62.3	62.8	61.5	59.0	62.5	74.7	80.3	82.5	84.9	84.9

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.