



GENERAL GOVERNMENT DATA

General Government Revenue, Expenditure, Balances and Gross Debt

PART I: Tables by country

AUTUMN 2012



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 2012

For inquiries, contact:

A. Avdoulos
N. Doyle

tel. 32.2.29 933 63
tel. 32.2.29 934 60

email: antonis.avdoulos@ec.europa.eu
email: noel.doyle@ec.europa.eu

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Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2011 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2012 - 2014 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2012.

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

1. Belgium	9. Cyprus	17. Finland	25. Poland
2. Germany	10. Luxembourg	18. EA -17	26. Romania
3. Estonia	11. Malta	19. Bulgaria	27. Sweden
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

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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 2011 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2012 - 2014 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of autumn 2012.

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	2014
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	46.6	49.2	50.0	51.5
2. Current taxes on income and wealth	3.9	9.0	15.1	22.0	25.6	33.8	43.0	52.6	54.6	57.0	51.7	55.3	59.0	62.9	64.6	67.4
3. Social contributions	4.1	7.9	12.3	19.8	26.3	34.0	40.3	49.9	52.8	55.8	57.2	58.6	61.4	63.9	65.8	67.8
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	54.6	56.2	57.9
5. Other current revenue, including sales	1.2	1.9	3.2	4.0	4.6	5.6	6.6	8.9	9.2	10.3	9.9	11.1	12.8	13.6	13.6	13.6
6. Total current revenue	13.9	25.6	40.9	60.2	75.9	98.0	122.4	153.1	159.3	166.3	161.4	170.5	179.8	189.6	194.0	200.4
7. Government consumption expenditure	6.2	12.2	20.3	28.6	33.1	44.4	53.7	71.5	74.7	80.1	84.2	86.4	90.1	93.2	96.4	100.0
8. Collective consumption	2.7	5.0	8.3	11.6	12.8	17.5	21.1	27.0	27.9	29.6	30.9	31.5	32.4	32.8	33.6	34.4
9. Social transfers in kind	3.5	7.3	12.0	17.0	20.2	26.9	32.6	44.5	46.7	50.5	53.2	54.9	57.7	60.4	62.8	65.6
10. Compensation of employees	3.5	7.0	11.7	15.5	18.2	24.7	29.0	38.1	39.6	41.9	43.5	44.7	46.5	48.1	49.5	50.8
11. Intermediate consumption	1.3	2.2	3.5	5.3	4.9	6.5	8.3	11.4	11.7	12.5	13.1	13.3	13.6	13.9	14.3	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	51.6	54.9	58.9	60.6	63.5	66.6	69.5	72.2
13. Social transfers in kind via market produce	1.2	2.5	4.2	6.4	8.8	12.3	15.6	21.8	23.0	25.2	27.1	27.9	29.6	31.1	32.2	33.7
14. Interest	1.3	2.4	5.8	13.0	19.5	18.4	16.6	12.6	13.0	13.2	12.4	12.0	12.2	13.0	13.3	13.8
15. Subsidies	0.8	1.5	2.5	3.0	2.8	2.5	3.1	5.5	6.5	7.2	7.5	9.1	10.0	9.9	10.2	10.5
16. Other current expenditure	0.8	1.1	1.5	2.4	2.6	3.9	4.9	7.6	7.3	8.0	8.9	9.3	9.6	9.9	10.2	10.6
17. Total current expenditure	13.0	25.7	44.6	68.0	83.5	102.2	115.8	146.3	152.6	163.0	171.3	176.9	185.0	192.4	199.1	206.3
18. Gross saving	1.0	-0.1	-3.7	-7.7	-7.5	-4.2	6.6	6.8	6.7	3.3	-9.9	-6.4	-5.2	-2.8	-5.1	-5.9
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	2.9	3.3	3.1	3.3
20. Total revenue	14.1	25.8	41.3	60.6	76.5	98.9	123.7	155.5	161.7	168.8	163.8	173.2	182.7	192.9	197.2	203.7
21. Gross fixed capital formation	1.7	2.6	4.1	3.6	2.8	4.0	4.9	5.0	5.2	5.4	5.8	5.8	6.3	7.0	6.4	6.7
22. Other capital expenditure	0.5	0.7	1.1	1.6	1.5	2.2	3.1	3.0	4.0	3.9	5.6	3.9	5.2	4.7	4.9	5.0
23. Total expenditure	15.2	29.0	49.9	73.2	87.8	108.3	123.8	154.3	161.8	172.3	182.7	186.6	196.5	204.1	210.4	217.9
24. Tax burden	12.5	23.3	37.5	55.7	70.8	91.0	113.6	141.1	146.9	152.7	147.2	155.2	162.5	171.3	175.5	181.8
25. Net lending (+) or net borrowing (-)	-1.1	-3.2	-8.6	-12.6	-11.3	-9.4	-0.1	1.2	-0.2	-3.5	-18.9	-13.4	-13.8	-11.2	-13.2	-14.2

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

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

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	12.6	13.0	12.9	12.8
2. Current taxes on income and wealth	10.7	15.1	16.6	17.6	15.2	16.2	17.0	16.5	16.3	16.5	15.2	15.5	16.0	16.7	16.7	16.8
3. Social contributions	11.3	13.3	13.6	15.8	15.7	16.3	16.0	15.7	15.7	16.1	16.8	16.5	16.6	17.0	17.0	16.9
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	14.1	14.2	14.5	14.5	14.4
5. Other current revenue, including sales	3.3	3.2	3.5	3.2	2.7	2.7	2.6	2.8	2.7	3.0	2.9	3.1	3.5	3.6	3.5	3.4
6. Total current revenue	38.3	43.1	45.1	48.0	45.2	47.1	48.5	48.0	47.4	48.0	47.4	47.9	48.6	50.3	50.0	49.9
7. Government consumption expenditure	17.1	20.6	22.3	22.8	19.7	21.4	21.3	22.4	22.2	23.1	24.7	24.3	24.4	24.7	24.8	24.9
8. Collective consumption	7.5	8.3	9.2	9.2	7.6	8.4	8.4	8.5	8.3	8.5	9.1	8.8	8.8	8.7	8.7	8.6
9. Social transfers in kind	9.6	12.2	13.2	13.5	12.0	12.9	12.9	14.0	13.9	14.6	15.6	15.4	15.6	16.0	16.2	16.4
10. Compensation of employees	9.6	11.8	12.9	12.3	10.9	11.9	11.5	11.9	11.8	12.1	12.8	12.6	12.6	12.7	12.8	12.7
11. Intermediate consumption	3.6	3.8	3.9	4.2	2.9	3.1	3.3	3.6	3.5	3.6	3.8	3.7	3.7	3.7	3.7	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	15.8	17.3	17.0	17.2	17.7	17.9	18.0
13. Social transfers in kind via market produce	3.3	4.3	4.7	5.1	5.3	5.9	6.2	6.8	6.8	7.3	8.0	7.8	8.0	8.2	8.3	8.4
14. Interest	3.6	4.0	6.4	10.4	11.6	8.9	6.6	4.0	3.9	3.8	3.6	3.4	3.3	3.5	3.4	3.4
15. Subsidies	2.1	2.5	2.7	2.4	1.7	1.2	1.2	1.7	1.9	2.1	2.2	2.6	2.7	2.6	2.6	2.6
16. Other current expenditure	2.1	1.9	1.7	1.9	1.6	1.9	2.0	2.4	2.2	2.3	2.6	2.6	2.6	2.6	2.6	2.6
17. Total current expenditure	35.7	43.3	49.1	54.2	49.7	49.1	45.9	45.9	45.4	47.1	50.3	49.7	50.0	51.0	51.3	51.4
18. Gross saving	2.6	-0.2	-4.1	-6.2	-4.5	-2.0	2.6	2.1	2.0	1.0	-2.9	-1.8	-1.4	-0.7	-1.3	-1.5
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	0.8	0.9	0.8	0.8
20. Total revenue	38.7	43.4	45.5	48.3	45.5	47.6	49.0	48.8	48.1	48.7	48.1	48.6	49.4	51.2	50.8	50.8
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	1.7	1.9	1.7	1.7
22. Other capital expenditure	1.3	1.2	1.2	1.3	0.9	1.1	1.2	0.9	1.2	1.1	1.6	1.1	1.4	1.2	1.3	1.2
23. Total expenditure	41.7	48.8	54.9	58.4	52.2	52.1	49.0	48.4	48.2	49.7	53.6	52.4	53.1	54.1	54.2	54.3
24. Tax burden	34.5	39.3	41.3	44.4	42.1	43.7	45.0	44.3	43.8	44.1	43.2	43.6	43.9	45.4	45.2	45.3
25. Net lending (+) or net borrowing (-)	-3.1	-5.3	-9.4	-10.1	-6.7	-4.5	0.0	0.4	-0.1	-1.0	-5.5	-3.8	-3.7	-3.0	-3.4	-3.5

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	2014
1. Taxes on production and imports	3.1	8.2	1.0	5.7	7.6	1.6	4.0	5.8	2.5	1.3	-1.5	6.9	2.4	5.6	1.7	3.0
2. Current taxes on income and wealth	18.5	25.5	4.5	4.7	7.8	7.2	6.6	2.7	3.7	4.4	-9.3	7.0	6.6	6.6	2.7	4.4
3. Social contributions	14.2	20.3	8.2	10.1	6.8	2.4	3.4	4.5	5.8	5.6	2.5	2.4	4.8	4.1	2.9	3.1
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	4.5	4.1	2.9	3.1
5. Other current revenue, including sales	4.2	28.0	21.6	3.6	15.1	3.9	8.7	7.4	3.0	11.8	-3.7	12.2	15.2	6.0	0.3	-0.2
6. Total current revenue	10.8	19.0	5.8	6.6	7.8	3.9	4.9	4.4	4.0	4.4	-2.9	5.7	5.4	5.4	2.3	3.3
7. Government consumption expenditure	15.2	23.6	8.3	5.7	5.0	4.6	5.0	3.9	4.4	7.3	5.1	2.6	4.3	3.4	3.4	3.8
8. Collective consumption	13.0	20.4	8.6	9.2	3.3	3.1	5.7	3.4	3.7	5.8	4.6	1.8	2.8	1.3	2.5	2.3
9. Social transfers in kind	16.9	25.9	8.1	3.4	6.0	5.5	4.5	4.3	4.9	8.1	5.4	3.1	5.2	4.6	4.0	4.6
10. Compensation of employees	17.9	22.3	9.7	0.8	5.8	4.1	3.6	4.6	4.0	5.6	3.9	2.8	4.0	3.4	3.1	2.7
11. Intermediate consumption	8.8	27.4	5.6	21.0	0.6	1.4	5.5	4.1	2.8	7.0	4.5	1.6	2.2	2.4	2.7	3.8
12. Social transfers other than in kind	16.4	30.3	9.3	3.9	5.1	3.0	2.8	3.4	4.7	6.4	7.3	3.0	4.7	4.9	4.3	3.9
13. Social transfers in kind via market product	16.8	26.3	6.3	5.4	8.1	8.6	6.8	2.1	5.3	9.9	7.5	2.7	6.3	4.8	3.6	4.7
14. Interest	11.3	18.8	24.1	13.1	11.0	0.2	1.8	-0.6	2.9	1.9	-6.5	-2.7	1.3	6.8	2.1	3.8
15. Subsidies	23.5	22.3	0.3	-9.5	0.4	4.3	4.5	14.5	17.4	11.5	3.5	21.5	10.0	-1.4	3.6	2.8
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	0.0
17. Total current expenditure	15.5	25.6	9.9	5.8	6.2	3.2	3.5	3.6	4.3	6.8	5.1	3.3	4.6	4.0	3.5	3.6
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	0.4	0.7	-0.6	-0.2
19. Capital transfers received	-1.7	24.0	-2.1	0.8	14.7	9.7	-12.4	-12.0	-1.9	6.8	-4.4	10.1	9.5	13.2	-5.1	5.0
20. Total revenue	10.7	19.0	5.8	6.5	7.9	3.9	4.7	4.1	3.9	4.4	-3.0	5.7	5.5	5.6	2.2	3.3
21. Gross fixed capital formation	11.6	25.4	15.4	-0.2	-2.4	-2.7	5.9	-1.3	4.7	3.1	7.1	-0.3	9.9	11.0	-8.5	3.5
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	0.3	-0.2	0.0	0.0
23. Total expenditure	14.9	24.8	8.3	5.1	6.0	2.7	3.5	-1.7	4.9	6.5	6.0	2.1	5.3	3.8	3.1	3.6
24. Tax burden	11.4	18.4	4.4	6.6	7.3	3.7	5.0	4.2	4.1	3.9	-3.6	5.4	4.7	5.4	2.5	3.6
25. Net lending (+) or net borrowing (-) 1)	-1.6	-2.5	-1.1	0.8	0.8	0.6	0.6	2.9	-0.4	-1.0	-4.5	1.8	0.0	0.8	-0.5	-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	2014
1. Net borrowing (% of GDP) 1)	4.5	0.0	-0.4	0.1	0.1	0.1	2.5	-0.4	0.1	1.0	5.5	3.8	3.7	3.0	3.4	3.5
2. Interest payments (% of GDP)	8.9	6.6	6.4	5.7	5.3	4.7	4.2	4.0	3.9	3.8	3.6	3.4	3.3	3.5	3.4	3.4
3. Implicit interest rate 2)	7.0	6.1	6.1	5.5	5.2	5.0	4.6	4.5	4.6	4.7	4.0	3.7	3.6	3.6	3.5	3.5
4. Nominal GDP growth rate	3.6	5.7	2.9	3.4	2.8	5.5	4.2	5.1	5.3	3.1	-1.6	4.5	3.9	2.0	2.9	3.4
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	4.5	0.0	-0.4	0.1	0.1	0.1	2.5	-0.4	0.1	1.0	5.5	3.8	3.7	3.0	3.4	3.5
6. Contribution of nominal GDP growth	-4.6	-6.1	-3.0	-3.5	-2.8	-5.1	-3.8	-4.4	-4.4	-2.6	1.5	-4.1	-3.5	-1.9	-2.8	-3.3
7. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.6	-0.8	0.8	0.5	6.7	-0.5	0.2	2.1	1.1	0.0	0.2
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	-4.3	-6.5	-6.8	-5.6	-5.1	-4.5	-1.7	-4.3	-3.8	-2.8	1.9	0.4	0.4	-0.5	0.0	0.1
9. Snow-ball effect	4.2	0.4	3.4	2.2	2.4	-0.4	0.4	-0.5	-0.6	1.3	5.1	-0.7	-0.2	1.6	0.6	0.1
10. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.6	-0.8	0.8	0.5	6.7	-0.5	0.2	2.1	1.1	0.0	0.2
(% of GDP)																
11. Change in gross debt 5)	-1.9	-5.8	-1.3	-3.1	-5.0	-4.3	-2.1	-4.0	-3.9	5.2	6.5	-0.1	2.2	2.2	0.6	0.4
12. Level of gross debt (end of year)	130.2	107.8	106.5	103.4	98.4	94.0	92.0	88.0	84.0	89.2	95.7	95.5	97.8	99.9	100.5	101.0

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

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

3) Line 7 = line 10.

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

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

Table 2A

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

Germany

(Mrd EURO-DEM)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	167	184	218	227	232	232	233	242	266	270	274	276	293	300	308	316
2. Current taxes on income and wealth	171	222	263	231	232	232	242	271	293	303	274	273	297	312	324	339
3. Social contributions	258	343	381	392	397	397	397	401	401	408	411	421	437	448	455	468
4. Of which actual social contributions	244	320	358	368	373	373	373	376	376	383	384	394	409	420	426	438
5. Other current revenue, including sales	65	81	77	82	82	80	87	88	93	98	104	108	119	122	129	136
6. Total current revenue	661	829	939	932	943	942	960	1002	1052	1079	1062	1078	1145	1181	1216	1259
7. Government consumption expenditure	293	358	390	410	415	414	417	425	434	452	475	488	500	516	535	554
8. Collective consumption	135	140	151	157	156	158	156	157	158	165	172	176	181	187	193	200
9. Social transfers in kind	158	218	239	254	259	256	262	268	276	287	304	312	319	329	342	354
10. Compensation of employees	135	163	170	175	177	177	177	177	178	183	191	195	200	205	211	218
11. Intermediate consumption	69	73	80	87	88	89	93	96	100	108	116	121	126	132	140	146
12. Social transfers other than in kind	235	326	369	398	409	411	412	409	401	404	426	430	425	427	439	452
13. Social transfers in kind via market produce	99	136	153	163	167	163	167	172	178	186	197	203	208	216	225	235
14. Interest	41	65	66	63	65	63	63	66	68	68	64	63	66	65	65	63
15. Subsidies	33	38	34	31	29	27	25	26	25	24	28	28	27	26	27	27
16. Other current expenditure	27	27	35	35	38	38	41	41	42	47	52	54	54	57	61	64
17. Total current expenditure	640	828	907	951	971	969	979	986	993	1020	1073	1094	1107	1128	1169	1205
18. Gross saving	21	1	31	-19	-29	-27	-19	16	60	59	-11	-17	39	54	47	54
19. Capital transfers received	5	10	8	8	9	10	10	9	10	9	10	10	10	10	10	10
20. Total revenue	666	839	947	940	952	951	969	1011	1062	1089	1072	1087	1155	1191	1225	1269
21. Gross fixed capital formation	40	40	39	38	35	33	31	34	36	39	42	42	43	40	42	43
22. Other capital expenditure	29	146	-23	33	34	32	33	29	28	32	31	54	26	27	21	21
23. Total expenditure	710	1014	923	1022	1041	1034	1043	1049	1057	1090	1145	1191	1175	1195	1232	1269
24. Tax burden	576	744	854	837	848	847	859	900	946	968	942	953	1009	1043	1069	1104
25. Net lending (+) or net borrowing (-)	-44	-175	23	-82	-89	-83	-74	-38	6	-2	-73	-103	-20	-4	-6	-1

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	2014
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	11.0	11.3	11.4	11.4	11.3
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	10.9	11.4	11.8	12.0	12.1
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	16.9	16.9	16.8	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	16.2	15.8	15.8	15.9	15.7	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	4.0	4.4	4.3	4.6	4.6	4.8	4.9
6. Total current revenue	43.1	44.9	45.8	43.7	43.9	42.9	43.1	43.3	43.3	43.6	44.7	43.2	44.2	44.7	45.0	45.0
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	19.5	19.3	19.5	19.8	19.8
8. Collective consumption	8.8	7.6	7.4	7.4	7.3	7.2	7.0	6.8	6.5	6.7	7.2	7.0	7.0	7.1	7.2	7.1
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	12.5	12.3	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	7.8	7.7	7.8	7.8	7.8
11. Intermediate consumption	4.5	4.0	3.9	4.1	4.1	4.1	4.2	4.2	4.1	4.4	4.9	4.8	4.9	5.0	5.2	5.2
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	17.2	16.4	16.1	16.2	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	8.1	8.0	8.2	8.3	8.4
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	2.6	2.4	2.4	2.3
15. Subsidies	2.1	2.1	1.7	1.4	1.3	1.2	1.1	1.1	1.0	1.0	1.2	1.1	1.0	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	2.1	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	45.2	43.8	42.7	42.6	43.2	43.0
18. Gross saving	1.4	0.1	1.5	-0.9	-1.3	-1.2	-0.8	0.7	2.5	2.4	-0.5	-0.7	1.5	2.0	1.7	1.9
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	0.3
20. Total revenue	43.4	45.4	46.2	44.1	44.3	43.3	43.6	43.7	43.7	44.0	45.1	43.6	44.5	45.0	45.3	45.3
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	1.7	1.6	1.5	1.5	1.5
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	1.0	1.0	0.8	0.7
23. Total expenditure	46.3	54.9	45.1	47.9	48.5	47.1	46.9	45.3	43.5	44.1	48.2	47.7	45.3	45.2	45.5	45.3
24. Tax burden	37.5	40.2	41.7	39.3	39.5	38.6	38.6	38.9	39.0	39.1	39.7	38.2	38.9	39.4	39.5	39.4
25. Net lending (+) or net borrowing (-)	-2.9	-9.5	1.1	-3.8	-4.2	-3.8	-3.3	-1.6	0.2	-0.1	-3.1	-4.1	-0.8	-0.2	-0.2	0.0

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	2014
1. Taxes on production and imports	: -10.8	1.4	1.8	2.1	0.1	0.7	3.7	9.7	1.6	1.4	0.8	6.3	2.5	2.5	2.7	
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	-0.3	8.6	5.0	4.1	4.5	
3. Social contributions	: 6.0	0.3	1.4	1.4	0.1	-0.1	0.9	0.1	1.8	0.6	2.5	3.7	2.5	1.5	2.8	
4. Of which actual social contributions	: 5.0	0.9	1.4	1.4	0.0	-0.1	1.0	-0.2	1.9	0.4	2.5	4.0	2.5	1.5	2.9	
5. Other current revenue, including sales	: -3.2	-1.4	0.0	-0.3	-2.1	8.6	1.8	5.2	5.7	5.6	3.8	10.1	2.4	5.9	5.9	
6. Total current revenue	: 3.1	1.6	0.4	1.2	-0.1	1.9	4.4	5.0	2.5	-1.6	1.5	6.3	3.2	2.9	3.6	
7. Government consumption expenditure	: 3.2	1.2	2.8	1.2	-0.3	0.7	1.8	2.2	4.1	5.2	2.6	2.5	3.2	3.7	3.5	
8. Collective consumption	: -8.3	1.1	2.8	-0.2	0.9	-1.4	0.8	0.3	4.5	4.2	2.2	3.0	3.2	3.7	3.5	
9. Social transfers in kind	: 12.2	1.3	2.8	2.1	-1.1	2.0	2.3	3.3	3.9	5.7	2.8	2.2	3.3	3.7	3.6	
10. Compensation of employees	: 3.7	0.5	1.9	0.9	0.2	-0.2	0.3	0.6	2.5	4.6	2.3	2.3	2.8	2.9	3.0	
11. Intermediate consumption	: -3.2	-1.0	3.4	0.8	1.5	4.3	3.7	3.6	8.3	7.3	4.4	4.6	4.5	5.8	4.6	
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	-1.0	0.4	2.9	2.8	
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	3.3	2.2	3.8	4.4	4.3	
14. Interest	: 14.4	3.5	-2.7	2.5	-2.7	-0.2	4.5	3.8	0.0	-6.6	-0.8	5.0	-2.6	0.2	-2.3	
15. Subsidies	: 4.6	-3.3	-4.9	-6.9	-5.3	-5.8	0.7	-3.2	-1.8	14.1	0.0	-3.6	-3.7	5.6	-0.1	
16. Other current expenditure 1)	: 0.0	0.1	0.0	0.1	0.0	0.1	-0.1	0.0	0.1	0.3	0.0	-0.1	0.1	0.1	0.0	
17. Total current expenditure	: 5.5	0.8	2.5	2.1	-0.2	1.0	0.8	0.6	2.8	5.2	2.0	1.1	1.9	3.6	3.1	
18. Gross saving 1)	: -1.0	0.4	-0.9	-0.4	0.1	0.4	1.5	1.8	-0.1	-2.8	-0.2	2.2	0.5	-0.3	0.2	
19. Capital transfers received	: 34.7	-9.2	3.0	6.1	5.7	0.5	-4.0	7.8	-5.2	2.6	-0.1	1.2	-0.9	-0.5	0.5	
20. Total revenue	: 3.4	1.5	0.4	1.2	-0.1	1.9	4.3	5.1	2.5	-1.6	1.5	6.2	3.1	2.9	3.5	
21. Gross fixed capital formation	: -11.8	-0.4	-2.8	-6.9	-7.6	-3.5	7.4	6.7	8.0	7.0	0.8	2.0	-6.0	4.1	3.4	
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	-1.2	0.0	-0.2	0.0	
23. Total expenditure	: 19.0	-4.3	2.2	1.8	-0.7	0.9	0.6	0.7	3.2	5.0	4.0	-1.3	1.7	3.0	3.1	
24. Tax burden	: 6.7	2.3	0.1	1.3	-0.1	1.4	4.8	5.1	2.3	-2.7	1.1	6.0	3.3	2.5	3.2	
25. Net lending (+) or net borrowing (-) 1)	: -7.2	2.7	-0.8	-0.3	0.4	0.4	1.7	1.9	-0.3	-3.0	-1.1	3.4	0.6	-0.1	0.2	

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	2014
1. Net borrowing (% of GDP) 1)	9.5	-1.1	3.1	3.8	4.2	3.8	3.3	1.6	-0.2	0.1	3.1	4.1	0.8	0.2	0.2	0.0
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	2.6	2.4	2.4	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	3.6	3.2	3.1	3.0	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	5.1	3.9	2.1	2.2	3.6
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	9.5	-1.1	3.1	3.8	4.2	3.8	3.3	1.6	-0.2	0.1	3.1	4.1	0.8	0.2	0.2	0.0
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	-3.6	-3.1	-1.6	-1.8	-2.8
7. Stock-flow adjustment 3)	-0.1	1.5	-2.6	-1.4	0.0	-0.6	-0.1	0.5	0.6	2.7	1.8	7.5	0.3	2.6	0.6	0.3
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	6.0	-4.3	0.0	0.9	1.1	0.9	0.5	-1.2	-3.0	-2.7	0.4	1.6	-1.8	-2.3	-2.2	-2.2
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	-1.1	-0.5	0.8	0.6	-0.5
10. Stock-flow adjustment 3)	-0.1	1.5	-2.6	-1.4	0.0	-0.6	-0.1	0.5	0.6	2.7	1.8	7.5	0.3	2.6	0.6	0.3
(% of GDP)																
11. Change in gross debt 5)	7.6	-1.1	-1.0	1.6	3.7	1.8	2.3	-0.5	-2.8	1.6	7.7	8.0	-1.9	1.2	-0.9	-2.4
12. Level of gross debt (end of year)	55.6	60.2	59.1	60.7	64.4	66.2	68.5	68.0	65.2	66.8	74.5	82.5	80.5	81.7	80.8	78.4

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 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	2014
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	1.995	2.206	2.414	2.545	2.642
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	1.047	1.152	1.219	1.298
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	1.904	1.961	2.059	2.147	2.295
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	1.935	2.031	2.119	2.265
5. Other current revenue, including sales	0.156	0.275	0.302	0.362	0.456	0.471	0.501	0.650	0.716	0.753	0.830	0.786	0.851	0.871	0.873	0.916
6. Total current revenue	1.160	2.186	2.411	2.780	3.146	3.419	3.900	4.725	5.723	5.889	5.749	5.654	6.065	6.496	6.784	7.151
7. Government consumption expenditure	0.706	1.217	1.311	1.432	1.596	1.709	1.923	2.169	2.643	3.128	3.037	2.988	3.114	3.270	3.409	3.552
8. Collective consumption	0.270	0.562	0.604	0.660	0.756	0.767	0.868	0.973	1.202	1.412	1.338	1.321	1.371	1.387	1.404	1.421
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	1.699	1.667	1.743	1.882	2.005	2.131
10. Compensation of employees	0.327	0.665	0.710	0.798	0.889	0.985	1.104	1.242	1.527	1.830	1.775	1.707	1.771	1.812	1.893	2.001
11. Intermediate consumption	0.319	0.508	0.542	0.596	0.688	0.682	0.770	0.872	0.995	1.137	1.054	1.078	1.143	1.266	1.328	1.388
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	1.861	1.932	2.046	2.164
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	0.309	0.322	0.339
14. Interest	0.014	0.013	0.010	0.016	0.018	0.022	0.022	0.023	0.026	0.033	0.029	0.020	0.022	0.025	0.029	0.035
15. Subsidies	0.022	0.067	0.072	0.076	0.075	0.077	0.081	0.115	0.138	0.158	0.137	0.161	0.178	0.186	0.196	0.206
16. Other current expenditure	0.015	0.035	0.040	0.050	0.071	0.127	0.183	0.232	0.235	0.242	0.272	0.254	0.275	0.294	0.295	0.297
17. Total current expenditure	0.996	1.968	2.114	2.339	2.624	2.922	3.311	3.817	4.504	5.369	5.476	5.353	5.531	5.823	6.109	6.431
18. Gross saving	0.164	0.218	0.297	0.441	0.521	0.497	0.590	0.908	1.219	0.521	0.272	0.301	0.534	0.673	0.675	0.720
19. Capital transfers received	0.012	0.025	0.011	0.023	0.036	0.032	0.038	0.104	0.121	0.072	0.233	0.196	0.228	0.262	0.217	0.178
20. Total revenue	1.172	2.211	2.422	2.802	3.181	3.451	3.938	4.829	5.844	5.962	5.981	5.851	6.292	6.758	7.001	7.329
21. Gross fixed capital formation	0.140	0.229	0.285	0.412	0.381	0.367	0.443	0.627	0.812	0.875	0.708	0.554	0.669	0.924	0.812	0.704
22. Other capital expenditure	0.006	0.027	0.027	0.031	0.031	0.003	0.004	0.055	0.143	0.196	0.076	-0.078	-0.090	0.205	0.165	0.140
23. Total expenditure	1.142	2.225	2.426	2.782	3.036	3.291	3.758	4.500	5.460	6.440	6.260	5.829	6.110	6.951	7.086	7.275
24. Tax burden	1.004	1.907	2.094	2.413	2.682	3.031	3.364	4.112	5.053	5.171	4.938	4.888	5.239	5.648	5.934	6.258
25. Net lending (+) or net borrowing (-)	0.030	-0.014	-0.004	0.021	0.146	0.160	0.180	0.330	0.384	-0.478	-0.279	0.022	0.182	-0.194	-0.084	0.055

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	2014
1. Taxes on production and imports	13.1	12.3	12.3	12.5	12.1	12.1	13.1	13.2	13.1	12.0	14.8	13.9	13.8	14.3	14.2	13.7
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	7.9	7.6	6.8	6.6	6.8	6.8	6.7
3. Social contributions	12.3	11.0	10.7	11.0	10.7	10.4	10.4	10.2	10.6	11.8	13.4	13.3	12.3	12.2	12.0	11.9
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	13.2	13.1	12.1	12.0	11.8	11.8
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	5.3	5.2	4.9	4.8
6. Total current revenue	41.9	35.5	34.6	35.7	36.1	35.3	34.9	35.3	35.6	36.3	41.8	39.5	38.0	38.5	37.8	37.2
7. Government consumption expenditure	25.5	19.8	18.8	18.4	18.3	17.6	17.2	16.2	16.4	19.3	22.1	20.9	19.5	19.4	19.0	18.5
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	8.6	8.2	7.8	7.4
9. Social transfers in kind	15.8	10.6	10.1	9.9	9.6	9.7	9.4	8.9	9.0	10.6	12.3	11.6	10.9	11.2	11.2	11.1
10. Compensation of employees	11.8	10.8	10.2	10.3	10.2	10.2	9.9	9.3	9.5	11.3	12.9	11.9	11.1	10.7	10.6	10.4
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	7.2	7.5	7.4	7.2
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	14.1	13.0	11.7	11.5	11.4	11.3
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	1.8	1.8
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	0.1	0.1	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	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	1.5
17. Total current expenditure	36.0	32.0	30.3	30.1	30.1	30.2	29.6	28.5	28.0	33.1	39.8	37.4	34.7	34.5	34.1	33.4
18. Gross saving	5.9	3.5	4.3	5.7	6.0	5.1	5.3	6.8	7.6	3.2	2.0	2.1	3.3	4.0	3.8	3.7
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	1.2	0.9
20. Total revenue	42.4	35.9	34.7	36.0	36.5	35.6	35.2	36.1	36.4	36.7	43.5	40.8	39.4	40.1	39.0	38.1
21. Gross fixed capital formation	5.0	3.7	4.1	5.3	4.4	3.8	4.0	4.7	5.1	5.4	5.1	3.9	4.2	5.5	4.5	3.7
22. Other capital expenditure	0.2	0.4	0.4	0.4	0.4	0.0	0.0	0.4	0.9	1.2	0.6	-0.5	-0.6	1.2	0.9	0.7
23. Total expenditure	41.3	36.1	34.8	35.8	34.8	34.0	33.6	33.6	34.0	39.7	45.5	40.7	38.3	41.2	39.5	37.8
24. Tax burden	36.3	31.0	30.0	31.0	30.8	31.3	30.1	30.7	31.4	31.9	35.9	34.1	32.8	33.5	33.1	32.5
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	1.1	-1.1	-0.5	0.3

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	2014
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	10.6	9.4	5.4	3.8
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	7.9	10.0	5.8	6.5
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	3.0	5.0	4.3	6.9
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	2.9	5.0	4.3	6.9
5. Other current revenue, including sales	5.4	34.4	9.9	19.8	26.0	3.3	6.3	29.8	10.2	5.2	10.2	-5.3	8.4	2.4	0.2	4.9
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	-1.6	7.3	7.1	4.4	5.4
7. Government consumption expenditure	19.3	3.3	7.7	9.3	11.4	7.1	12.5	12.8	21.9	18.4	-2.9	-1.6	4.2	5.0	4.2	4.2
8. Collective consumption	24.3	5.9	7.5	9.2	14.6	1.4	13.2	12.1	23.6	17.5	-5.2	-1.3	3.8	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	-1.0	-1.9	4.5	8.0	6.5	6.3
10. Compensation of employees	25.2	5.4	6.7	12.4	11.4	10.9	12.1	12.5	22.9	19.9	-3.0	-3.8	3.7	2.3	4.5	5.7
11. Intermediate consumption	18.2	3.7	6.6	10.0	15.5	-0.9	12.8	13.3	14.1	14.3	-7.3	2.3	6.0	10.8	4.8	4.6
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	-0.4	3.8	5.9	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	6.3	10.0	4.5	5.2
14. Interest	0.7	-18.1	-19.7	60.8	11.0	20.9	0.0	4.5	14.3	26.2	-11.4	-30.6	9.3	12.3	17.4	17.4
15. Subsidies	36.2	6.8	6.8	6.0	-1.3	2.3	6.0	40.7	20.8	14.0	-13.0	17.3	10.9	4.1	5.3	5.3
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	0.0	-0.1	-0.1
17. Total current expenditure	26.3	3.6	7.4	10.6	12.2	11.3	13.3	15.3	18.0	19.2	2.0	-2.3	3.3	5.3	4.9	5.3
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	0.1	1.2	0.6	-0.2	0.0
19. Capital transfers received	-12.7	54.7	-57.0	115.0	56.5	-10.0	15.7	176.8	16.4	-40.3	222.6	-15.6	15.9	15.0	-17.0	-18.0
20. Total revenue	21.4	12.5	9.5	15.7	13.5	8.5	14.1	22.6	21.0	2.0	0.3	-2.2	7.5	7.4	3.6	4.7
21. Gross fixed capital formation	15.5	0.9	24.3	44.6	-7.7	-3.6	20.6	41.7	29.5	7.7	-19.1	-21.7	20.7	38.0	-12.1	-13.3
22. Other capital expenditure 1)	0.2	0.0	-0.1	0.0	0.0	-0.3	0.0	0.4	0.5	0.3	-0.7	-1.1	0.0	1.8	-0.3	-0.2
23. Total expenditure	25.7	3.4	9.0	14.6	9.1	8.4	14.2	19.7	21.3	17.9	-2.8	-6.9	4.8	13.8	1.9	2.7
24. Tax burden	24.1	9.4	9.8	15.3	11.1	13.0	11.0	22.2	22.9	2.3	-4.5	-1.0	7.2	7.8	5.1	5.5
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	2.2	1.0	-2.3	0.7	0.8

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	2014
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	-1.1	1.1	0.5	-0.3
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	0.1	0.1	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	4.0	2.1	2.3	2.6	1.7	1.6
4. Nominal GDP growth rate	6.5	15.0	13.2	11.6	12.1	11.1	15.5	19.8	20.0	1.0	-15.2	4.1	11.4	5.8	6.3	7.3
(% 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	-1.1	1.1	0.5	-0.3
6. Contribution of nominal GDP growth	-0.4	-0.8	-0.6	-0.5	-0.6	-0.6	-0.7	-0.8	-0.7	0.0	0.8	-0.3	-0.7	-0.3	-0.6	-0.8
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	-0.1	1.3	3.6	1.5	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	-0.3	-1.3	1.0	0.3	-0.5
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	-0.2	-0.5	-0.6
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	-0.1	1.3	3.6	1.5	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	0.9	2.7	-0.5	-0.6	4.4	1.3	-0.7
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	6.1	10.5	11.9	11.2

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

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

3) Line 7 = line 10.

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

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

Table 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	2014
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	18.3	17.9	17.7	18.0	18.3	19.3
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	17.4	16.7	19.2	20.5	21.7	23.1
3. Social contributions	2.8	3.6	5.9	7.4	8.1	8.9	9.8	10.8	11.9	12.2	12.0	11.5	10.3	9.6	9.5	9.7
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	7.9	7.3	7.3	7.5
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	6.7	7.5	7.2	6.4	5.7	5.5
6. Total current revenue	15.2	19.9	36.5	41.8	45.5	50.7	55.9	63.8	66.8	61.7	54.3	53.6	54.3	54.4	55.2	57.6
7. Government consumption expenditure	6.6	9.5	15.5	20.9	22.7	24.6	26.5	29.3	32.5	34.3	33.1	30.1	29.5	28.6	28.4	27.8
8. Collective consumption	2.9	3.7	6.0	7.6	8.0	8.5	9.5	10.6	11.9	12.8	11.0	9.5	9.6	9.6	9.5	9.2
9. Social transfers in kind	3.7	5.9	9.5	13.2	14.7	16.1	17.0	18.7	20.6	21.5	22.2	20.6	19.9	19.0	18.9	18.6
10. Compensation of employees	4.1	5.8	8.9	12.0	13.3	14.5	16.6	18.2	19.9	21.2	20.7	19.3	19.1	18.8	18.4	18.1
11. Intermediate consumption	2.2	3.2	5.6	7.3	7.7	8.3	8.1	9.0	10.0	10.4	10.4	9.3	8.9	8.6	8.0	7.4
12. Social transfers other than in kind	4.7	5.7	7.5	10.6	11.3	12.6	14.3	15.8	18.2	20.8	23.4	23.2	23.8	23.4	22.8	22.1
13. Social transfers in kind via market produce	0.6	0.8	1.3	1.9	2.1	2.4	2.8	3.1	3.5	3.9	3.8	3.9	3.8	3.5	3.2	3.0
14. Interest	2.9	2.8	2.1	1.9	1.8	1.7	1.8	1.9	2.0	2.4	3.3	5.0	5.3	6.5	9.4	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	0.9	0.6	0.5	0.5	0.4
16. Other current expenditure	0.8	1.1	2.2	2.9	3.3	3.6	3.7	4.1	4.4	4.5	4.3	3.5	3.4	3.6	3.6	3.6
17. Total current expenditure	15.7	20.0	28.4	37.3	40.4	43.9	48.0	52.9	58.9	64.2	66.7	65.1	65.0	64.9	65.9	64.3
18. Gross saving	-0.5	-0.1	8.1	4.5	5.1	6.8	7.9	10.9	7.9	-2.5	-12.4	-11.5	-10.7	-10.5	-10.7	-6.7
19. Capital transfers received	0.7	1.0	1.5	1.6	1.8	1.8	2.0	2.5	2.9	2.2	1.7	1.6	1.1	1.2	1.3	1.3
20. Total revenue	15.8	20.9	38.0	43.4	47.3	52.5	57.9	66.3	69.7	63.9	56.0	55.1	55.4	55.6	56.5	58.9
21. Gross fixed capital formation	0.8	1.2	3.7	5.5	5.1	5.2	5.8	6.8	8.9	9.5	6.1	5.5	4.0	3.2	2.7	2.7
22. Other capital expenditure	0.4	0.8	1.0	1.0	1.2	1.3	1.4	1.4	1.8	3.3	5.7	32.8	7.6	1.1	0.4	0.5
23. Total expenditure	16.9	22.1	33.0	43.9	46.8	50.5	55.2	61.1	69.5	77.0	78.5	103.4	76.7	69.2	69.0	67.4
24. Tax burden	13.0	17.6	33.1	37.1	40.5	45.1	49.9	57.0	59.6	53.4	45.6	44.3	46.0	47.0	48.6	51.3
25. Net lending (+) or net borrowing (-)	-1.1	-1.2	5.0	-0.5	0.6	2.1	2.7	5.2	0.1	-13.2	-22.5	-48.3	-21.3	-13.6	-12.5	-8.6

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	2014
1. Taxes on production and imports	13.6	13.2	13.0	12.1	12.2	12.9	13.4	13.9	13.4	12.4	11.3	11.5	11.1	11.1	11.0	11.2
2. Current taxes on income and wealth	13.6	13.3	13.2	11.5	11.7	12.2	12.1	13.0	12.7	11.5	10.8	10.7	12.1	12.6	13.1	13.4
3. Social contributions	7.3	6.6	5.6	5.7	5.7	5.9	6.0	6.1	6.3	6.8	7.4	7.3	6.4	5.9	5.7	5.6
4. Of which actual social contributions	5.3	4.9	4.4	4.4	4.4	4.6	4.7	4.8	5.0	5.4	5.8	5.8	5.0	4.5	4.4	4.4
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	4.1	4.8	4.5	3.9	3.4	3.2
6. Total current revenue	39.4	37.0	34.5	31.9	32.3	33.7	34.3	35.9	35.4	34.5	33.7	34.2	34.2	33.5	33.2	33.4
7. Government consumption expenditure	17.1	17.7	14.7	15.9	16.1	16.4	16.3	16.5	17.2	19.2	20.5	19.2	18.6	17.6	17.1	16.1
8. Collective consumption	7.4	6.8	5.7	5.8	5.7	5.7	5.8	6.0	6.3	7.2	6.8	6.1	6.1	5.9	5.7	5.3
9. Social transfers in kind	9.7	10.9	9.0	10.1	10.4	10.7	10.4	10.5	10.9	12.0	13.7	13.1	12.5	11.7	11.4	10.8
10. Compensation of employees	10.7	10.8	8.4	9.1	9.5	9.6	10.2	10.2	10.5	11.9	12.8	12.3	12.0	11.6	11.1	10.5
11. Intermediate consumption	5.8	6.0	5.3	5.6	5.5	5.5	4.9	5.1	5.3	5.8	6.4	6.0	5.6	5.3	4.8	4.3
12. Social transfers other than in kind	12.2	10.6	7.1	8.1	8.0	8.4	8.8	8.9	9.6	11.6	14.5	14.8	15.0	14.4	13.7	12.8
13. Social transfers in kind via market produce	1.5	1.4	1.2	1.4	1.5	1.6	1.7	1.8	1.9	2.2	2.3	2.5	2.4	2.2	1.9	1.7
14. Interest	7.5	5.2	2.0	1.4	1.3	1.2	1.1	1.0	1.0	1.3	2.0	3.2	3.3	4.0	5.7	5.6
15. Subsidies	1.1	1.0	0.7	0.6	0.6	0.5	0.5	0.4	0.5	0.5	0.6	0.6	0.4	0.3	0.3	0.3
16. Other current expenditure	2.0	2.1	2.1	2.2	2.3	2.4	2.3	2.3	2.3	2.5	2.6	2.3	2.1	2.2	2.2	2.1
17. Total current expenditure	40.7	37.2	26.8	28.5	28.7	29.2	29.5	29.8	31.2	35.9	41.3	41.6	40.9	40.0	39.7	37.3
18. Gross saving	-1.4	-0.1	7.7	3.4	3.6	4.5	4.8	6.2	4.2	-1.4	-7.7	-7.4	-6.7	-6.5	-6.4	-3.9
19. Capital transfers received	1.7	1.8	1.5	1.3	1.3	1.2	1.2	1.4	1.5	1.2	1.0	1.0	0.7	0.7	0.8	0.7
20. Total revenue	41.1	38.8	36.0	33.2	33.6	35.0	35.5	37.3	36.9	35.7	34.7	35.2	34.9	34.3	34.0	34.2
21. Gross fixed capital formation	2.1	2.3	3.5	4.2	3.6	3.5	3.5	3.8	4.7	5.3	3.8	3.5	2.5	2.0	1.6	1.5
22. Other capital expenditure	1.0	1.5	1.0	0.8	0.9	0.9	0.8	0.8	1.0	1.9	3.6	21.0	4.8	0.7	0.2	0.3
23. Total expenditure	43.8	41.0	31.2	33.5	33.2	33.6	33.9	34.4	36.8	43.1	48.7	66.1	48.2	42.6	41.5	39.1
24. Tax burden	33.8	32.7	31.3	28.4	28.8	30.0	30.6	32.1	31.6	29.8	28.3	28.3	28.9	28.9	29.3	29.8
25. Net lending (+) or net borrowing (-)	-2.8	-2.2	4.7	-0.4	0.4	1.4	1.7	2.9	0.1	-7.4	-13.9	-30.9	-13.4	-8.4	-7.5	-5.0

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	2014
1. Taxes on production and imports	0.9	9.3	16.7	13.2	9.0	12.3	12.7	13.1	2.2	-11.8	-17.9	-1.9	-1.4	1.9	1.5	5.7
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	-15.8	-4.1	15.3	6.3	6.2	6.3
3. Social contributions	8.1	3.9	17.5	10.1	8.3	10.6	9.9	10.5	10.2	2.7	-2.2	-4.3	-10.7	-6.8	-0.1	1.8
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	-2.7	-12.8	-8.4	0.5	2.9
5. Other current revenue, including sales	20.5	2.1	6.9	9.6	6.0	9.2	12.7	15.8	5.9	16.2	2.5	12.0	-4.4	-10.6	-11.2	-3.5
6. Total current revenue	7.2	4.3	14.5	7.9	8.9	11.5	10.3	14.2	4.6	-7.6	-11.9	-1.4	1.4	0.2	1.5	4.3
7. Government consumption expenditure	9.9	16.9	14.8	14.2	8.8	8.2	7.9	10.4	11.0	5.7	-3.5	-9.2	-1.8	-3.2	-0.8	-2.0
8. Collective consumption	11.4	13.0	15.3	12.2	4.6	6.3	11.9	11.5	11.7	8.2	-14.6	-13.0	1.3	-0.1	-1.8	-3.0
9. Social transfers in kind	8.8	19.5	14.5	15.4	11.2	9.3	5.8	9.7	10.6	4.3	3.0	-7.3	-3.3	-4.6	-0.2	-1.5
10. Compensation of employees	10.0	14.0	12.9	14.7	11.4	8.7	14.3	9.6	9.6	6.5	-2.3	-6.9	-0.9	-1.6	-2.0	-2.0
11. Intermediate consumption	7.4	15.1	14.0	14.0	5.5	7.5	-3.1	11.9	11.3	3.6	-0.2	-9.8	-4.9	-3.5	-6.4	-8.2
12. Social transfers other than in kind	9.7	-2.3	4.3	18.7	6.5	11.5	13.8	10.6	15.1	14.4	12.4	-0.8	2.5	-1.5	-2.8	-2.8
13. Social transfers in kind via market product	8.1	5.0	19.6	20.8	14.1	12.8	13.7	13.6	12.1	10.5	-3.2	2.9	-1.3	-6.9	-10.6	-6.9
14. Interest	0.9	-0.5	2.6	1.6	-2.7	-3.7	0.7	6.6	5.9	21.6	37.1	51.0	7.1	22.2	44.6	2.8
15. Subsidies	3.7	2.0	2.9	-24.1	3.8	-6.2	14.7	-12.0	12.2	7.9	-4.9	-1.5	-27.3	-25.5	-3.6	-6.0
16. Other current expenditure 1)	0.2	-0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	0.2	0.1	-0.4	-0.1	0.1	0.0	-0.1
17. Total current expenditure	7.8	5.9	9.9	13.7	8.2	8.7	9.4	10.1	11.3	9.0	3.9	-2.4	-0.2	-0.1	1.5	-2.5
18. Gross saving 1)	-0.3	-0.6	1.0	-1.6	0.2	0.9	0.3	1.3	-2.0	-5.6	-6.3	0.3	0.7	0.2	0.1	2.5
19. Capital transfers received	18.8	39.8	4.7	15.6	12.2	0.3	7.8	24.1	18.5	-25.2	-22.8	-7.6	-29.9	7.7	6.4	2.1
20. Total revenue	7.6	5.6	14.0	8.2	9.0	11.0	10.2	14.5	5.1	-8.4	-12.3	-1.6	0.5	0.3	1.6	4.2
21. Gross fixed capital formation	8.3	13.3	30.1	10.7	-7.2	2.1	10.5	17.0	31.1	7.1	-35.9	-9.5	-26.8	-20.1	-15.9	-1.8
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	17.4	-16.2	-4.2	-0.4	0.0
23. Total expenditure	7.6	6.8	6.5	12.3	6.6	7.9	9.4	10.7	13.8	10.8	1.9	31.7	-25.9	-9.7	-0.3	-2.3
24. Tax burden	5.5	4.9	15.0	6.5	9.2	11.4	10.5	14.4	4.4	-10.4	-14.6	-2.8	3.7	2.2	3.5	5.4
25. Net lending (+) or net borrowing (-) 1)	-0.1	-0.4	2.1	-1.2	0.7	1.0	0.3	1.3	-2.8	-7.4	-6.6	-16.9	17.5	5.0	0.9	2.6

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	2014
1. Net borrowing (% of GDP) 1)	2.2	-4.7	-0.9	0.4	-0.4	-1.4	-1.7	-2.9	-0.1	7.4	13.9	30.9	13.4	8.4	7.5	5.0
2. Interest payments (% of GDP)	5.2	2.0	1.6	1.4	1.3	1.2	1.1	1.0	1.0	1.3	2.0	3.2	3.3	4.0	5.7	5.6
3. Implicit interest rate 2)	6.8	5.0	4.9	4.5	4.3	4.0	4.0	4.2	4.5	5.1	4.1	4.8	3.7	3.8	4.9	4.8
4. Nominal GDP growth rate	13.0	16.6	11.2	11.2	7.6	6.7	8.6	9.0	6.2	-5.2	-9.8	-3.0	1.6	2.1	2.4	3.7
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	2.2	-4.7	-0.9	0.4	-0.4	-1.4	-1.7	-2.9	-0.1	7.4	13.9	30.9	13.4	8.4	7.5	5.0
6. Contribution of nominal GDP growth	-10.0	-6.7	-3.5	-3.6	-2.3	-1.9	-2.3	-2.3	-1.4	1.4	4.9	2.0	-1.5	-2.2	-2.7	-4.3
7. Stock-flow adjustment 3)	0.4	-0.4	4.5	0.0	1.4	2.0	1.8	2.5	1.9	10.8	1.6	-5.6	2.4	5.0	0.1	-3.9
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	-3.0	-6.7	-2.4	-1.1	-1.7	-2.5	-2.7	-4.0	-1.1	6.0	11.9	27.7	10.0	4.4	1.9	-0.7
9. Snow-ball effect	-4.8	-4.7	-2.0	-2.1	-1.0	-0.8	-1.2	-1.2	-0.4	2.7	6.9	5.2	1.9	1.8	2.9	1.3
10. Stock-flow adjustment 3)	0.4	-0.4	4.5	0.0	1.4	2.0	1.8	2.5	1.9	10.8	1.6	-5.6	2.4	5.0	0.1	-3.9
(% of GDP)																
11. Change in gross debt 5)	-7.5	-11.8	0.1	-3.2	-1.3	-1.3	-2.2	-2.6	0.4	19.5	20.4	27.3	14.3	11.2	4.9	-3.3
12. Level of gross debt (end of year)	80.1	35.1	35.2	32.0	30.7	29.5	27.3	24.6	25.0	44.5	64.9	92.2	106.4	117.6	122.5	119.2

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

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

3) Line 7 = line 10.

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

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

Table 5A

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

Greece

(Mrd EURO-GRD)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	6.5	10.8	18.6	20.2	20.8	21.6	22.8	25.9	28.4	29.0	26.2	27.3	26.6	25.9	23.4	23.8
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	18.0	19.8	19.1	18.3
3. Social contributions	5.5	10.0	17.0	21.3	23.7	24.7	26.1	25.9	29.0	30.7	29.5	29.8	27.5	24.9	23.9	23.9
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	22.1	19.9	20.0	20.3
5. Other current revenue, including sales	1.9	4.8	6.0	6.2	6.4	6.4	6.7	7.8	9.6	11.2	10.6	11.0	11.1	10.4	10.3	10.6
6. Total current revenue	16.7	31.6	54.7	61.1	64.3	67.5	72.1	76.7	85.2	89.6	85.4	85.6	83.2	81.0	76.7	76.7
7. Government consumption expenditure	6.7	14.3	24.3	28.7	29.4	31.9	33.2	35.7	39.8	42.3	47.4	40.8	36.2	32.7	29.5	28.9
8. Collective consumption	4.5	9.6	16.2	19.2	18.6	20.0	19.6	21.5	23.8	25.4	29.7	24.1	21.7	19.6	17.7	17.3
9. Social transfers in kind	2.2	4.7	8.1	9.4	10.9	11.9	13.6	14.2	16.0	16.9	17.7	16.7	14.5	13.1	11.8	11.6
10. Compensation of employees	5.5	9.0	14.3	17.3	18.6	21.3	22.4	23.3	25.5	28.0	31.0	27.8	25.9	23.9	22.7	21.0
11. Intermediate consumption	1.7	4.5	8.8	10.2	10.4	10.2	10.9	12.4	15.0	15.0	17.1	13.7	9.9	9.3	9.2	8.8
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	47.2	45.5	40.2	39.1
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	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	10.5	10.0	11.1
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	0.1
16. Other current expenditure	0.5	1.0	1.5	1.6	2.4	3.4	3.3	3.2	3.6	4.0	3.6	3.4	2.6	2.1	1.8	1.6
17. Total current expenditure	19.6	37.0	54.8	62.1	67.5	73.2	77.3	84.1	94.2	104.5	112.7	105.1	100.6	91.4	84.0	81.7
18. Gross saving	-3.0	-5.5	-0.2	-1.0	-3.1	-5.7	-5.2	-7.4	-9.0	-14.9	-27.4	-19.5	-17.4	-10.5	-7.2	-5.0
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	5.0	4.7	4.7	3.8
20. Total revenue	17.2	32.8	58.6	63.0	67.3	70.6	75.2	81.8	90.9	94.8	88.6	90.2	88.2	85.7	81.4	80.5
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	5.0	3.4	3.6	3.6	3.4
22. Other capital expenditure	1.5	1.4	3.8	3.1	3.6	4.8	3.0	2.7	3.6	4.6	4.7	3.9	3.9	3.9	3.9	3.9
23. Total expenditure	22.6	41.0	63.6	70.5	77.0	84.5	85.8	93.8	105.3	117.7	124.7	114.0	107.9	99.0	91.5	88.9
24. Tax burden	14.3	26.1	47.1	52.7	55.3	57.9	62.2	66.2	72.6	75.0	70.6	70.4	67.5	66.3	63.2	63.2
25. Net lending (+) or net borrowing (-)	-5.3	-8.1	-5.0	-7.5	-9.7	-13.9	-10.5	-12.0	-14.4	-22.9	-36.1	-23.7	-19.7	-13.3	-10.1	-8.4

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	2014
1. Taxes on production and imports	12.1	12.2	13.8	13.0	12.1	11.8	11.8	12.4	12.7	12.4	11.3	12.3	12.8	13.3	12.7	12.9
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	7.9	8.6	10.1	10.3	9.9
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	13.4	13.2	12.8	13.0	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	11.1	10.5	11.1	10.6	10.2	10.9	11.0
5. Other current revenue, including sales	3.6	5.4	4.4	4.0	3.7	3.5	3.5	3.8	4.3	4.8	4.6	5.0	5.3	5.3	5.6	5.7
6. Total current revenue	31.1	35.6	40.5	39.4	37.7	36.8	37.4	36.8	38.2	38.4	36.9	38.5	39.9	41.5	41.6	41.5
7. Government consumption expenditure	12.4	16.1	18.0	18.5	17.2	17.4	17.2	17.1	17.8	18.1	20.5	18.3	17.4	16.8	16.0	15.6
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	10.8	10.4	10.1	9.6	9.4
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	7.5	7.0	6.7	6.4	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	12.5	12.4	12.2	12.3	11.3
11. Intermediate consumption	3.2	5.1	6.5	6.6	6.1	5.5	5.6	5.9	6.7	6.5	7.4	6.2	4.7	4.8	5.0	4.7
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	21.2	21.3	22.6	23.3	21.8	21.1
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	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	5.8	7.1	5.4	5.4	6.0
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	0.1	0.1	0.1	0.1
16. Other current expenditure	0.9	1.2	1.1	1.0	1.4	1.9	1.7	1.6	1.6	1.7	1.5	1.5	1.2	1.1	1.0	0.9
17. Total current expenditure	36.6	41.7	40.6	40.0	39.5	39.9	40.1	40.3	42.2	44.8	48.8	47.3	48.3	46.9	45.5	44.1
18. Gross saving	-5.5	-6.1	-0.1	-0.6	-1.8	-3.1	-2.7	-3.5	-4.0	-6.4	-11.8	-8.8	-8.3	-5.4	-3.9	-2.7
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	2.1	2.4	2.4	2.5	2.1
20. Total revenue	32.1	37.0	43.4	40.6	39.4	38.4	39.0	39.2	40.7	40.7	38.3	40.6	42.3	43.9	44.1	43.5
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	2.3	1.6	1.9	2.0	1.8
22. Other capital expenditure	2.8	1.6	2.8	2.0	2.1	2.6	1.5	1.3	1.6	2.0	2.0	1.7	1.9	2.0	2.1	2.1
23. Total expenditure	42.1	46.2	47.1	45.4	45.1	46.0	44.4	45.0	47.2	50.5	54.0	51.3	51.7	50.7	49.6	48.1
24. Tax burden	26.7	29.4	34.9	34.0	32.4	31.6	32.2	31.7	32.5	32.1	30.5	31.7	32.4	34.0	34.3	34.2
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	-15.6	-10.7	-9.4	-6.8	-5.5	-4.6

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	2014
1. Taxes on production and imports	28.7	10.1	8.4	3.3	3.0	4.2	5.2	14.0	9.5	2.0	-9.8	4.6	-2.6	-2.8	-9.5	1.8
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	2.9	9.6	-3.5	-3.9
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	-7.6	-9.3	-4.1	0.2
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	2.5	-10.5	-10.0	0.5	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	16.4	-5.0	3.7	0.6	-6.2	-0.5	2.2
6. Total current revenue	27.4	13.5	10.3	5.8	5.3	4.9	6.9	6.3	11.1	5.2	-4.7	0.3	-2.8	-2.7	-5.2	-0.1
7. Government consumption expenditure	13.5	46.2	14.5	12.7	2.7	8.4	4.2	7.3	11.6	6.3	12.2	-14.1	-11.1	-9.7	-10.0	-2.0
8. Collective consumption	12.8	65.9	17.1	13.3	-3.6	8.0	-2.1	9.4	11.0	6.7	16.8	-19.0	-9.6	-9.8	-10.0	-2.0
9. Social transfers in kind	15.0	17.9	9.7	11.4	15.5	9.0	14.8	4.3	12.5	5.6	5.2	-5.9	-13.2	-9.5	-10.0	-2.0
10. Compensation of employees	13.4	19.1	7.8	14.0	7.7	14.5	4.9	4.2	9.1	10.0	10.8	-10.4	-6.6	-8.0	-5.0	-7.5
11. Intermediate consumption	23.3	41.8	29.5	12.9	1.5	-2.2	7.2	13.8	21.3	0.1	13.7	-20.1	-27.8	-6.0	-1.4	-4.4
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	0.0	-3.6	-11.6	-2.9
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	7.3	15.9	-29.2	-4.8	11.1
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	-7.8	-16.0	0.0	0.0
16. Other current expenditure 1)	0.1	0.1	-0.1	-0.1	0.4	0.5	-0.1	-0.2	0.1	0.1	-0.2	0.0	-0.3	-0.1	-0.1	-0.1
17. Total current expenditure	17.5	14.1	12.4	7.1	8.6	8.5	5.6	8.7	12.1	10.9	7.9	-6.8	-4.2	-9.1	-8.2	-2.7
18. Gross saving 1)	2.8	-0.3	-0.7	-0.5	-1.2	-1.3	0.4	-0.8	-0.5	-2.3	-5.5	3.1	0.4	3.0	1.5	1.2
19. Capital transfers received	39.2	7.3	49.4	-10.5	53.6	4.8	-0.4	67.4	11.0	-8.5	-38.2	42.3	7.6	-5.3	-0.4	-18.5
20. Total revenue	27.7	13.2	12.3	5.2	6.7	4.9	6.6	8.8	11.1	4.3	-6.6	1.8	-2.3	-2.9	-5.0	-1.1
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	-15.7	-30.6	-33.2	7.4	0.3	-7.2
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	-0.3	0.1	0.1	0.1	0.0
23. Total expenditure	14.9	15.1	13.5	6.1	9.3	9.7	1.5	9.4	12.3	11.8	5.9	-8.6	-5.3	-8.3	-7.6	-2.8
24. Tax burden	26.6	14.9	12.1	8.3	4.9	4.8	7.3	6.4	9.7	3.3	-5.9	-0.2	-4.2	-1.8	-4.6	0.0
25. Net lending (+) or net borrowing (-) 1)	4.2	-0.8	-0.6	-0.3	-0.9	-1.9	2.1	-0.3	-0.7	-3.4	-5.8	5.0	1.2	2.6	1.4	0.9

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	2014
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	15.6	10.7	9.4	6.8	5.5	4.6
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	5.8	7.1	5.4	5.4	6.0
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	4.5	4.3	4.5	3.0	2.9	3.2
4. Nominal GDP growth rate	12.1	8.0	7.4	7.0	10.1	7.4	5.2	8.1	7.0	4.5	-0.9	-3.9	-6.1	-6.5	-5.4	0.2
(% 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	15.6	10.7	9.4	6.8	5.5	4.6
6. Contribution of nominal GDP growth	-10.5	-7.0	-7.2	-6.8	-9.4	-6.8	-4.9	-7.6	-7.0	-4.6	1.0	5.2	9.7	11.8	10.1	-0.5
7. Stock-flow adjustment 3)	2.0	12.9	3.0	-0.1	-0.5	0.6	0.9	8.1	0.3	0.5	0.1	2.7	3.1	-12.5	-3.8	-3.6
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	10.5	4.9	2.3	1.4	0.0	-1.5
9. Snow-ball effect	0.8	0.4	-0.7	-1.2	-4.5	-1.8	-0.4	-3.2	-2.5	0.4	6.2	11.0	16.8	17.2	15.5	5.6
10. Stock-flow adjustment 3)	2.0	12.9	3.0	-0.1	-0.5	0.6	0.9	8.1	0.3	0.5	0.1	2.7	3.1	-12.5	-3.8	-3.6
(% of GDP)																
11. Change in gross debt 5)	0.7	9.5	0.3	-2.1	-4.3	1.4	1.5	6.2	-0.2	5.7	16.8	18.6	22.2	6.1	11.7	0.5
12. Level of gross debt (end of year)	97.9	104.4	104.7	102.6	98.3	99.8	101.2	107.5	107.2	112.9	129.7	148.3	170.6	176.7	188.4	188.9

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 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	2014
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	109.9	105.0	100.4	107.6	108.8
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	99.6	101.6	107.4	107.8	104.6
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	140.3	140.0	138.4	138.0	138.7
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	129.0	127.5	127.1	127.7
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	33.6	33.7	33.2	34.3	35.0
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	383.3	380.3	379.5	387.7	387.1
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	224.5	222.7	209.4	201.0	201.0
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	93.4	93.8	90.0	87.5	88.0
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	131.2	128.9	119.3	113.5	113.0
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	125.7	123.6	115.3	115.8	113.8
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	62.1	62.2	57.1	50.8	52.0
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	161.6	163.8	172.0	172.0	174.1
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	31.5	30.0	27.9	25.6	26.3
14. Interest	22.9	20.3	20.6	19.6	18.4	17.1	16.3	16.2	16.9	17.4	18.6	20.4	26.1	31.7	40.6	43.0
15. Subsidies	4.4	7.1	6.9	7.7	8.2	8.3	9.2	9.8	11.3	11.9	11.8	11.8	11.8	10.9	10.5	10.8
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	18.0	17.1	16.6	17.0
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	431.0	435.5	432.0	431.4	436.3
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	-47.7	-55.2	-52.5	-43.7	-49.2
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	0.7	-0.7	1.5	-0.6	-0.6
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	384.0	379.7	380.9	387.1	386.4
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	41.7	30.7	19.2	16.3	16.7
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	12.8	13.9	13.9	3.0	3.0
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	485.4	480.1	465.0	450.6	456.0
24. Tax burden	143.8	214.9	229.3	249.7	265.2	292.1	326.4	362.3	391.2	359.0	321.6	337.1	334.0	337.6	341.8	340.4
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	-101.4	-100.4	-84.0	-63.6	-69.5

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	2014
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	10.5	9.9	9.6	10.2	10.1
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	10.2	10.2	9.7
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	13.4	13.2	13.2	13.1	12.9
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	12.4	12.1	12.1	12.0	11.8
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	3.2	3.2	3.2	3.2	3.2
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	36.5	35.8	36.1	36.8	35.9
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	21.4	20.9	19.9	19.1	18.6
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	8.9	8.8	8.6	8.3	8.2
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	12.5	12.1	11.4	10.8	10.5
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	12.0	11.6	11.0	11.0	10.6
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	5.9	5.9	5.4	4.8	4.8
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	15.4	15.4	16.4	16.3	16.1
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	2.8	2.7	2.4	2.4
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	2.5	3.0	3.8	4.0
15. Subsidies	1.0	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0
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	1.7	1.6	1.6	1.6
17. Total current expenditure	38.5	34.6	33.8	33.8	33.6	33.6	33.5	33.3	33.8	36.0	40.3	41.1	41.0	41.1	40.9	40.5
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	-4.5	-5.2	-5.0	-4.1	-4.6
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	0.1	-0.1	0.1	-0.1	-0.1
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	36.6	35.7	36.3	36.7	35.8
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	4.0	2.9	1.8	1.5	1.5
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	1.3	1.3	0.3	0.3
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	46.3	45.1	44.3	42.7	42.3
24. Tax burden	32.2	34.1	33.7	34.2	33.9	34.7	35.9	36.8	37.1	33.0	30.7	32.1	31.4	32.1	32.4	31.6
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	-9.7	-9.4	-8.0	-6.0	-6.4

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	2014
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	19.0	-4.5	-4.3	7.1	1.1
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	-1.5	2.1	5.7	0.4	-3.0
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	0.1	-0.2	-1.1	-0.3	0.5
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	-0.5	-1.2	-0.3	0.5
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	-1.2	0.5	-1.6	3.3	2.3
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	4.3	-0.8	-0.2	2.2	-0.2
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	0.4	-0.8	-6.0	-4.0	0.0
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	2.7	0.5	-4.0	-2.8	0.5
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	-1.2	-1.7	-7.5	-4.9	-0.4
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	0.0	-1.7	-6.7	0.4	-1.7
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	0.4	0.2	-8.2	-11.0	2.2
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	5.2	1.3	5.0	0.0	1.2
13. Social transfers in kind via market product	6.7	9.6	8.4	11.6	4.3	13.5	10.3	12.0	-0.4	10.7	9.6	-0.4	-4.9	-7.0	-8.0	2.5
14. Interest	8.2	0.0	1.7	-5.0	-6.3	-7.1	-4.7	-0.7	4.8	2.9	6.5	9.6	28.1	21.5	28.0	6.0
15. Subsidies	3.1	4.3	-2.6	10.6	6.5	1.4	10.5	6.9	15.7	5.1	-0.5	0.0	-0.2	-7.6	-3.4	2.3
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	0.0	-0.1	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	1.9	1.0	-0.8	-0.1	1.1
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	0.7	-0.6	0.2	0.9	-0.4
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	447.1	-187.6	-325.5	-143.0	2.3
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	4.4	-1.1	0.3	1.6	-0.2
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	-10.8	-26.4	-37.6	-15.0	2.3
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	-0.2	0.1	0.0	-1.0	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	0.1	-1.1	-3.1	-3.1	1.2
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	4.8	-0.9	1.1	1.3	-0.4
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	1.5	0.2	1.4	2.0	-0.4

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	2014
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	9.7	9.4	8.0	6.0	6.4
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	2.5	3.0	3.8	4.0
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	4.2	3.6	4.0	4.3	4.5	4.4
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	0.1	1.4	-1.2	0.4	2.3
(% 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	9.7	9.4	8.0	6.0	6.4
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	0.0	-0.8	0.9	-0.4	-2.1
7. Stock-flow adjustment 3)	0.6	1.0	0.1	0.5	-0.5	0.7	1.6	2.2	1.1	0.5	1.0	-2.1	-0.8	8.0	0.9	0.0
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	7.7	7.0	5.0	2.2	2.5
9. Snow-ball effect	0.8	-1.8	-1.4	-1.0	-1.3	-1.3	-1.7	-1.7	-0.9	0.4	3.3	1.9	1.6	3.9	3.5	1.9
10. Stock-flow adjustment 3)	0.6	1.0	0.1	0.5	-0.5	0.7	1.6	2.2	1.1	0.5	1.0	-2.1	-0.8	8.0	0.9	0.0
(% of GDP)																
11. Change in gross debt 5)	3.5	-3.0	-3.8	-3.0	-3.8	-2.5	-3.1	-3.5	-3.4	3.9	13.7	7.5	7.8	16.8	6.6	4.4
12. Level of gross debt (end of year)	63.3	59.4	55.6	52.6	48.8	46.3	43.2	39.7	36.3	40.2	53.9	61.5	69.3	86.1	92.7	97.1

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

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

3) Line 7 = line 10.

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

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

Table 7A

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

France

(Mrd EURO-FRF)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	66	115	149	182	219	254	265	275	285	289	285	288	305	315	323	334
2. Current taxes on income and wealth	33	59	81	96	173	184	195	212	217	224	187	205	225	241	264	269
3. Social contributions	85	151	207	243	258	299	312	328	340	350	354	361	376	386	399	409
4. Of which actual social contributions	78	139	191	222	232	269	281	296	307	315	317	323	337	346	358	368
5. Other current revenue, including sales	19	38	49	62	67	76	80	86	92	98	98	99	103	104	108	112
6. Total current revenue	203	363	486	583	717	813	852	901	935	961	924	953	1009	1046	1094	1124
7. Government consumption expenditure	95	172	224	283	330	393	408	422	436	450	467	482	489	501	512	525
8. Collective consumption	39	71	90	109	126	141	145	150	153	157	164	169	169	173	177	181
9. Social transfers in kind	56	101	135	174	204	252	263	272	282	293	303	313	321	328	336	344
10. Compensation of employees	57	100	126	162	191	220	227	233	241	247	254	259	264	268	274	281
11. Intermediate consumption	25	44	58	68	75	87	91	93	95	98	105	112	110	111	113	115
12. Social transfers other than in kind	68	129	170	215	248	293	306	320	333	345	365	378	389	402	416	430
13. Social transfers in kind via market produce	15	31	44	57	71	92	96	101	106	110	115	118	122	126	130	135
14. Interest	5	19	27	41	41	45	46	46	51	56	45	47	52	53	53	54
15. Subsidies	9	18	18	19	21	24	24	25	27	27	31	32	30	31	31	33
16. Other current expenditure	7	14	20	32	39	53	57	59	62	66	72	73	75	77	79	81
17. Total current expenditure	186	356	464	594	687	815	847	877	914	948	988	1019	1041	1068	1095	1127
18. Gross saving	17	7	23	-11	30	-2	5	24	21	12	-64	-65	-32	-22	-2	-3
19. Capital transfers received	0	0	0	2	5	9	17	8	6	5	4	5	6	8	9	10
20. Total revenue	203	363	487	585	722	822	869	910	941	965	928	958	1015	1054	1102	1133
21. Gross fixed capital formation	14	23	35	38	44	51	56	58	61	63	64	60	61	62	64	64
22. Other capital expenditure	4	7	13	19	12	15	16	17	17	19	18	16	16	16	16	16
23. Total expenditure	204	386	512	651	744	881	920	952	992	1030	1070	1095	1118	1146	1175	1208
24. Tax burden	179	316	430	511	636	717	753	793	819	836	795	824	876	913	958	985
25. Net lending (+) or net borrowing (-)	-1	-23	-26	-65	-22	-59	-50	-42	-52	-64	-142	-137	-103	-92	-73	-75

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	2014
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	15.3	15.5	15.6	15.7
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	11.3	11.8	12.7	12.6
3. Social contributions	19.1	20.3	20.1	20.3	17.9	18.1	18.2	18.2	18.0	18.1	18.8	18.6	18.8	19.0	19.3	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	16.9	17.0	17.3	17.2
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	5.1	5.1	5.1	5.2	5.3
6. Total current revenue	45.7	48.8	47.1	48.7	49.8	49.1	49.6	50.1	49.5	49.7	49.0	49.2	50.5	51.4	52.8	52.7
7. Government consumption expenditure	21.4	23.1	21.7	23.6	22.9	23.8	23.8	23.5	23.1	23.3	24.8	24.9	24.5	24.6	24.7	24.6
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	8.4	8.5	8.5	8.5
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	16.1	16.1	16.1	16.1	16.2	16.1
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	13.2	13.2	13.2	13.2
11. Intermediate consumption	5.6	6.0	5.6	5.7	5.2	5.3	5.3	5.2	5.0	5.1	5.6	5.8	5.5	5.5	5.5	5.4
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	19.4	19.5	19.5	19.8	20.1	20.2
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	6.1	6.1	6.1	6.2	6.3	6.3
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	2.6	2.6	2.5
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	1.5	1.5	1.5	1.5
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	3.8	3.7	3.8	3.8	3.8
17. Total current expenditure	41.8	47.9	44.9	49.6	47.7	49.2	49.3	48.8	48.4	49.1	52.4	52.6	52.1	52.5	52.9	52.9
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	-1.6	-1.1	-0.1	-0.2
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	0.2	0.3	0.4	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	53.2	53.2
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	3.1	3.1	3.0
22. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.9	0.9	0.9	0.9	1.0	0.9	0.8	0.8	0.8	0.8	0.8
23. Total expenditure	46.0	51.9	49.6	54.4	51.7	53.2	53.5	52.9	52.6	53.3	56.8	56.5	56.0	56.3	56.7	56.7
24. Tax burden	40.2	42.5	41.6	42.7	44.2	43.3	43.8	44.1	43.4	43.2	42.1	42.5	43.9	44.9	46.2	46.2
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	-5.2	-4.5	-3.5	-3.5

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	2014
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	-1.2	1.2	5.8	3.4	2.4	3.4
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	-16.4	9.6	10.0	6.9	9.6	2.1
3. Social contributions	12.5	7.0	6.0	3.0	4.0	3.1	4.4	5.1	3.8	2.8	1.1	2.0	4.1	2.6	3.5	2.5
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	2.0	4.1	2.7	3.7	2.5
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	-0.4	1.3	3.3	1.8	3.4	3.7
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	3.2	5.8	3.7	4.5	2.8
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	3.1	1.6	2.4	2.2	2.6
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	2.9	-0.2	2.4	2.2	2.6
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	3.2	2.5	2.4	2.2	2.6
10. Compensation of employees	15.7	6.9	5.6	4.7	3.8	2.4	3.4	2.7	3.3	2.5	2.9	2.1	1.6	1.8	2.1	2.6
11. Intermediate consumption	16.1	8.0	5.5	2.4	5.8	5.4	4.1	2.4	2.3	3.0	7.2	6.9	-2.3	1.6	1.9	1.6
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	3.3	3.1	3.3	3.5	3.4
13. Social transfers in kind via market product	22.9	12.9	5.9	4.7	6.4	5.4	4.0	5.1	4.6	4.1	4.3	3.0	3.3	3.2	3.2	4.0
14. Interest	57.5	16.1	14.4	7.1	1.2	1.6	1.0	0.4	10.5	11.0	-19.4	2.7	11.7	1.2	0.6	2.2
15. Subsidies	22.0	0.7	1.9	0.9	2.2	-3.9	-1.3	5.2	5.8	0.8	16.0	3.3	-8.6	3.3	3.0	4.3
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	0.0	0.1	0.0	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	3.1	2.1	2.6	2.6	2.9
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	1.8	0.5	1.0	-0.1
19. Capital transfers received	631.3	-112.9	-93.4	-9.9	11.8	2.8	98.9	-50.8	-28.1	-22.5	-10.7	13.0	26.0	30.5	12.9	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	-3.9	3.3	5.9	3.9	4.6	2.8
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	2.6	-6.1	1.6	1.5	2.5	1.0
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	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	3.9	2.3	2.1	2.5	2.6	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	3.7	6.4	4.2	4.9	2.8
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	1.9	0.7	1.0	0.0

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	2014
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	5.2	4.5	3.5	3.5
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	2.6	2.6	2.5
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	3.4	3.1	3.3	3.1	2.9	2.8
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	-2.5	2.7	3.1	1.9	1.9	2.9
(% 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	5.2	4.5	3.5	3.5
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	1.7	-2.1	-2.4	-1.6	-1.7	-2.6
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	-1.8	0.9	1.1	0.8	0.2
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	4.7	2.6	1.9	1.0	1.0
9. Snow-ball effect	1.9	-0.1	0.9	1.2	1.1	0.1	0.3	-0.4	-0.3	1.4	4.1	0.3	0.2	1.0	0.9	-0.1
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	-1.8	0.9	1.1	0.8	0.2
(% 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	11.0	3.1	3.7	4.1	2.7	1.1
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	79.2	82.3	86.0	90.0	92.7	93.8

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 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	2014
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	206.4	217.9	222.7	234.7	243.1	246.9
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	222.8	226.2	226.2	242.0	242.3	243.5
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	213.4	216.3	217.8	220.1	224.6
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	209.3	212.1	213.6	215.8	220.2
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	49.3	50.2	52.2	52.5	54.1	55.1
6. Total current revenue	68.3	159.7	288.9	418.4	533.6	602.3	617.4	668.1	711.0	719.5	691.1	707.7	717.4	747.0	759.6	770.1
7. Government consumption expenditure	34.4	80.3	141.1	169.7	219.2	275.1	289.4	298.2	303.3	315.4	324.7	327.3	323.4	320.2	314.9	311.5
8. Collective consumption	:	:	57.6	73.6	90.6	115.3	119.9	121.5	123.5	129.4	134.7	134.7	134.4	133.1	130.8	129.5
9. Social transfers in kind	:	:	83.6	96.2	128.6	159.8	169.6	176.6	179.9	186.0	190.0	192.6	189.0	187.2	184.0	182.1
10. Compensation of employees	21.8	48.9	85.6	103.9	124.3	149.9	156.5	163.2	164.1	169.7	171.1	172.1	169.5	167.3	166.6	165.1
11. Intermediate consumption	7.6	20.4	34.8	45.1	58.7	73.6	76.9	76.4	79.9	84.3	89.7	90.3	91.3	90.8	87.0	85.2
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	298.4	305.1	311.9	319.7	329.9
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	44.7	45.6	44.6	43.9	42.9	42.6
14. Interest	9.0	36.2	70.7	109.8	74.9	66.2	66.5	69.1	77.5	81.3	70.9	71.1	78.2	86.5	87.5	94.7
15. Subsidies	5.4	10.8	12.8	13.5	14.2	14.8	13.5	13.8	16.1	16.1	16.7	18.0	16.8	15.4	14.9	14.2
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	37.4	36.5	36.9	37.0	36.4
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	732.9	742.1	752.8	755.6	768.1
18. Gross saving	-5.6	-32.4	-44.9	-36.1	16.0	-6.4	-11.4	19.1	32.8	12.5	-31.5	-25.3	-24.7	-5.8	4.0	2.0
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	7.1	11.0	6.2	5.7	6.2
20. Total revenue	68.8	160.9	290.5	426.4	538.7	614.4	623.7	672.4	715.6	723.4	706.8	714.8	728.3	753.2	765.4	776.3
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	38.4	32.3	32.1	27.5	26.0	26.2
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	18.8	15.9	18.0	16.6	16.6
23. Total expenditure	83.0	214.1	370.7	497.3	548.6	663.8	687.6	723.6	740.8	766.1	789.5	784.0	790.1	798.3	798.2	810.9
24. Tax burden	62.4	144.6	263.4	379.4	497.2	564.8	576.0	623.0	664.6	673.0	653.8	660.8	672.1	695.9	706.0	715.4
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	-82.8	-69.3	-61.8	-45.1	-32.8	-34.6

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	2014
1. Taxes on production and imports	8.2	8.8	10.3	11.7	14.6	14.0	14.1	14.8	14.6	13.7	13.6	14.0	14.1	15.0	15.4	15.2
2. Current taxes on income and wealth	9.3	12.1	13.8	14.4	14.3	13.3	13.2	14.3	15.0	15.2	14.7	14.6	14.3	15.5	15.3	15.0
3. Social contributions	13.7	13.5	14.0	14.2	12.3	12.6	12.6	12.6	13.1	13.7	14.0	13.7	13.7	13.9	13.9	13.9
4. Of which actual social contributions	12.4	11.9	12.5	12.5	12.0	12.3	12.4	12.4	12.9	13.5	13.7	13.5	13.4	13.6	13.6	13.6
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	3.3	3.4	3.4	3.4
6. Total current revenue	33.4	37.0	41.0	43.9	44.5	43.1	43.0	44.7	45.8	45.7	45.5	45.6	45.4	47.7	48.0	47.5
7. Government consumption expenditure	16.9	18.6	20.0	17.8	18.3	19.7	20.1	20.0	19.5	20.0	21.4	21.1	20.5	20.5	19.9	19.2
8. Collective consumption	:	:	8.2	7.7	7.6	8.2	8.3	8.1	7.9	8.2	8.9	8.7	8.5	8.5	8.3	8.0
9. Social transfers in kind	:	:	11.9	10.1	10.7	11.4	11.8	11.8	11.6	11.8	12.5	12.4	12.0	12.0	11.6	11.2
10. Compensation of employees	10.7	11.3	12.2	10.9	10.4	10.7	10.9	10.9	10.6	10.8	11.3	11.1	10.7	10.7	10.5	10.2
11. Intermediate consumption	3.7	4.7	4.9	4.7	4.9	5.3	5.4	5.1	5.1	5.4	5.9	5.8	5.8	5.8	5.5	5.3
12. Social transfers other than in kind	12.3	14.7	15.0	16.2	16.3	16.8	16.9	16.9	17.0	17.6	19.2	19.2	19.3	19.9	20.2	20.3
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	2.8	2.8	2.7	2.6
14. Interest	4.4	8.4	10.0	11.5	6.2	4.7	4.6	4.6	5.0	5.2	4.7	4.6	5.0	5.5	5.5	5.8
15. Subsidies	2.6	2.5	1.8	1.4	1.2	1.1	0.9	0.9	1.0	1.0	1.1	1.2	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	2.4	2.3	2.4	2.3	2.2
17. Total current expenditure	36.2	44.5	47.4	47.7	43.2	43.5	43.8	43.5	43.6	44.9	47.5	47.2	47.0	48.1	47.8	47.4
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	-1.6	-0.4	0.3	0.1
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	0.7	0.4	0.4	0.4
20. Total revenue	33.7	37.3	41.2	44.8	45.0	44.0	43.4	45.0	46.0	45.9	46.5	46.0	46.1	48.1	48.4	47.9
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	2.0	1.8	1.6	1.6
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	1.2	1.0	1.2	1.1	1.0
23. Total expenditure	40.6	49.6	52.6	52.2	45.8	47.5	47.9	48.5	47.7	48.6	52.0	50.5	50.0	51.0	50.5	50.0
24. Tax burden	30.6	33.5	37.4	39.8	41.5	40.4	40.1	41.7	42.8	42.7	43.0	42.5	42.5	44.4	44.6	44.1
25. Net lending (+) or net borrowing (-)	-6.9	-12.3	-11.4	-7.4	-0.8	-3.5	-4.4	-3.4	-1.6	-2.7	-5.4	-4.5	-3.9	-2.9	-2.1	-2.1

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	2014
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	-4.4	5.6	2.2	5.4	3.6	1.6
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	1.5	0.0	7.0	0.2	0.5
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	0.4	1.4	0.7	1.1	2.0
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	0.4	1.4	0.7	1.1	2.0
5. Other current revenue, including sales	22.3	16.9	17.8	17.4	-2.3	11.2	-4.9	4.7	3.0	2.3	2.4	1.7	4.0	0.7	3.0	1.8
6. Total current revenue	19.1	12.3	14.4	8.4	3.7	4.9	2.5	8.2	6.4	1.2	-3.9	2.4	1.4	4.1	1.7	1.4
7. Government consumption expenditure	29.3	13.1	15.1	0.7	7.0	5.0	5.2	3.0	1.7	4.0	2.9	0.8	-1.2	-1.0	-1.7	-1.1
8. Collective consumption	:	:	:	1.4	4.9	5.0	4.0	1.4	1.6	4.8	4.0	0.1	-0.3	-1.0	-1.7	-1.1
9. Social transfers in kind	:	:	:	0.1	8.4	5.1	6.1	4.2	1.8	3.4	2.2	1.3	-1.8	-1.0	-1.7	-1.1
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	0.6	-1.5	-1.3	-0.4	-0.9
11. Intermediate consumption	24.1	17.6	9.3	-0.9	7.1	5.8	4.6	-0.7	4.7	5.4	6.4	0.7	1.1	-0.5	-4.2	-2.0
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	2.4	2.2	2.2	2.5	3.2
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	4.5	2.0	-2.2	-1.5	-2.4	-0.6
14. Interest	37.8	12.8	21.7	10.1	0.7	-3.4	0.5	3.9	12.1	5.0	-12.9	0.4	10.0	10.6	1.1	8.2
15. Subsidies	19.5	2.3	-6.1	-6.9	3.1	1.1	-8.7	2.2	16.4	-0.1	3.9	7.2	-6.2	-8.5	-3.1	-4.6
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	-0.1	-0.1	0.0	0.0	-0.1
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	1.4	1.2	1.4	0.4	1.7
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	0.4	0.1	1.2	0.6	-0.1
19. Capital transfers received	73.6	-36.0	-26.9	126.2	-10.3	-45.4	-48.4	-30.1	2.7	-12.0	293.6	-54.4	54.2	-43.6	-7.2	8.2
20. Total revenue	19.5	11.6	14.1	9.4	3.6	3.1	1.5	7.8	6.4	1.1	-2.3	1.1	1.9	3.4	1.6	1.4
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	8.7	-15.8	-0.7	-14.4	-5.5	0.9
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	0.4	-0.7	-0.2	0.1	-0.1	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	3.1	-0.7	0.8	1.0	0.0	1.6
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	1.1	1.7	3.6	1.4	1.3
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	1.0	0.6	1.0	0.8	-0.1

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	2014
1. Net borrowing (% of GDP) 1)	7.4	0.8	3.1	3.1	3.6	3.5	4.4	3.4	1.6	2.7	5.4	4.5	3.9	2.9	2.1	2.1
2. Interest payments (% of GDP)	11.5	6.2	6.2	5.6	5.1	4.7	4.6	4.6	5.0	5.2	4.7	4.6	5.0	5.5	5.5	5.8
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	4.5	4.4	4.7
4. Nominal GDP growth rate	8.0	5.7	4.8	3.7	3.1	4.2	2.8	3.9	4.1	1.3	-3.5	2.2	1.7	-0.9	1.0	2.5
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	7.4	0.8	3.1	3.1	3.6	3.5	4.4	3.4	1.6	2.7	5.4	4.5	3.9	2.9	2.1	2.1
6. Contribution of nominal GDP growth	-8.9	-6.1	-5.0	-3.8	-3.1	-4.2	-2.8	-4.0	-4.2	-1.4	3.9	-2.5	-2.0	1.1	-1.3	-3.1
7. Stock-flow adjustment 3)	1.2	0.7	1.5	-2.3	-1.7	0.2	0.6	1.2	-0.5	1.5	1.0	0.8	-0.4	1.9	0.4	-0.2
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	-1.0	-2.6	-3.5	-3.7
9. Snow-ball effect	2.6	0.2	1.3	1.7	2.0	0.6	1.8	0.6	0.8	3.8	8.5	2.1	2.9	6.6	4.2	2.8
10. Stock-flow adjustment 3)	1.2	0.7	1.5	-2.3	-1.7	0.2	0.6	1.2	-0.5	1.5	1.0	0.8	-0.4	1.9	0.4	-0.2
(% of GDP)																
11. Change in gross debt 5)	-0.3	-4.5	-0.3	-3.0	-1.2	-0.5	2.3	0.6	-3.1	2.8	10.3	2.8	1.5	5.8	1.1	-1.1
12. Level of gross debt (end of year)	120.9	108.5	108.2	105.1	103.9	103.4	105.7	106.3	103.3	106.1	116.4	119.2	120.7	126.5	127.6	126.5

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 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	2014
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	2.612	2.627	2.653	2.702
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	2.107	2.221	2.157	2.154
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	1.566	1.655	1.648	1.656
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	1.566	1.655	1.648	1.656
5. Other current revenue, including sales	0.396	0.465	0.530	0.509	0.667	0.687	0.780	0.834	0.778	0.797	0.828	0.948	0.862	0.916	0.892	0.893
6. Total current revenue	2.299	3.380	3.760	3.869	4.409	4.700	5.319	5.961	7.085	7.380	6.743	7.106	7.147	7.419	7.351	7.405
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	3.605	3.587	3.554	3.567
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	2.031	1.992	2.039	2.088
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	1.574	1.595	1.515	1.479
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	2.894	2.924	2.880	2.952
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	0.945	0.886	0.881	0.821
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	2.617	2.795	2.836	2.878
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	0.012	0.010	0.010	0.010
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	0.426	0.627	0.696	0.745
15. Subsidies	0.064	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.081	0.081	0.081
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	0.436	0.500	0.417	0.409	0.409
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	7.481	7.745	7.797	7.898
18. Gross saving	0.230	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.364	1.178	0.833	-0.119	-0.019	-0.334	-0.325	-0.446	-0.492
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	0.012	0.012	0.012	0.012
20. Total revenue	2.307	3.387	3.767	3.874	4.419	4.796	5.454	5.972	7.096	7.389	6.764	7.116	7.159	7.432	7.363	7.418
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	0.635	0.506	0.471	0.469
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	0.176	0.119	0.119	0.124
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	8.291	8.369	8.387	8.490
24. Tax burden	1.846	2.763	3.070	3.215	3.591	3.967	4.547	5.002	6.212	6.494	5.904	6.088	6.242	6.452	6.406	6.458
25. Net lending (+) or net borrowing (-)	-0.060	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.554	0.161	-1.031	-0.920	-1.132	-0.938	-1.024	-1.073

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	2014
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	15.4	14.5	14.7	14.9	15.1
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	11.7	12.4	12.1	12.0
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	8.9	8.7	9.3	9.3	9.2
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	8.9	8.7	9.3	9.3	9.2
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	5.4	4.8	5.1	5.0	5.0
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	40.8	39.8	41.6	41.3	41.4
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	20.0	20.1	20.1	20.0	19.9
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	11.3	11.2	11.4	11.7
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	8.8	8.9	8.5	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	15.8	16.1	16.4	16.2	16.5
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	5.3	5.0	4.9	4.6
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	14.2	14.6	15.7	15.9	16.1
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	0.1	0.1	0.1	0.1
14. Interest	2.0	3.4	3.4	3.2	3.6	3.3	3.5	3.3	3.0	2.8	2.6	2.2	2.4	3.5	3.9	4.2
15. Subsidies	0.9	1.4	1.4	1.1	1.2	1.1	0.7	0.5	0.4	0.4	0.2	0.4	0.5	0.5	0.5	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	2.5	2.8	2.3	2.3	2.3
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	40.9	41.6	43.4	43.8	44.1
18. Gross saving	3.2	1.1	1.1	-0.9	-2.6	-0.7	0.2	2.5	7.4	4.9	-0.7	-0.1	-1.9	-1.8	-2.5	-2.8
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	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	40.9	39.8	41.6	41.3	41.4
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	3.5	2.8	2.6	2.6
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	1.0	0.7	0.7	0.7
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	46.2	46.1	46.9	47.1	47.4
24. Tax burden	26.0	28.3	29.1	29.5	30.9	31.7	33.9	34.7	39.2	37.9	35.0	35.0	34.7	36.1	36.0	36.1
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	-6.3	-5.3	-5.7	-6.0

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	2014
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	-2.5	0.6	1.0	1.8
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	9.4	5.4	-2.8	-0.2
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	0.9	5.7	-0.5	0.5
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	0.9	5.7	-0.5	0.5
5. Other current revenue, including sales	7.1	14.3	14.0	-3.9	31.0	2.9	13.6	6.9	-6.7	2.4	3.9	14.5	-9.1	6.3	-2.6	0.2
6. Total current revenue	3.1	16.3	11.2	2.9	14.0	6.6	13.2	12.1	18.9	4.2	-8.6	5.4	0.6	3.8	-0.9	0.7
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	3.5	-0.5	-0.9	0.4
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	3.7	-2.0	2.4	2.4
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	3.3	1.4	-5.0	-2.4
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	4.9	1.0	-1.5	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	-3.3	-6.2	-0.6	-6.8
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	5.6	6.8	1.5	1.5
13. Social transfers in kind via market produ	-	-	-	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	-20.1	-43.0	-15.0	1.0	0.0
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	8.9	47.2	11.0	7.0
15. Subsidies	23.1	102.6	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.7	7.0	-54.3	92.2	38.5	-5.5	0.0	0.0
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	-0.4	0.3	-0.4	0.0	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	5.0	3.5	0.7	1.3
18. Gross saving 1)	-2.8	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	4.9	-2.6	-5.6	0.6	-1.7	0.0	-0.7	-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	18.6	0.9	1.0	1.0
20. Total revenue	3.0	16.3	11.2	2.8	14.1	8.5	13.7	9.5	18.8	4.1	-8.5	5.2	0.6	3.8	-0.9	0.7
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	-3.6	-20.3	-7.0	-0.4
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	-0.5	-0.3	0.0	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	3.2	0.9	0.2	1.2
24. Tax burden	1.4	13.3	11.1	4.7	11.7	10.5	14.6	10.0	24.2	4.5	-9.1	3.1	2.5	3.4	-0.7	0.8
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	-7.1	0.8	-1.0	1.0	-0.5	-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	2014
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	6.3	5.3	5.7	6.0
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	2.2	2.4	3.5	3.9	4.2
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	4.9	4.3	4.3
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	3.3	3.3	-0.7	-0.2	0.5
(% 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	6.3	5.3	5.7	6.0
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	-1.9	-2.0	0.5	0.2	-0.5
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	-0.6	5.4	12.8	1.1	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	3.0	3.9	1.7	1.8	1.8
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	0.4	0.4	4.0	4.1	3.7
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	-0.6	5.4	12.8	1.1	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	2.8	9.7	18.6	7.0	6.0
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	61.3	71.1	89.7	96.7	102.7

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 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	2014
1. Taxes on production and imports	1.09	1.66	2.97	3.05	3.18	3.64	3.99	4.27	4.66	4.65	4.53	4.77	5.05	5.33	5.62	5.95
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	5.98	6.14	6.33	6.62
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	4.74	5.11	5.37	5.61	5.86
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	4.74	4.98	5.20	5.43
5. Other current revenue, including sales	0.63	0.70	0.89	0.90	0.89	0.92	0.96	1.15	1.35	1.50	1.33	1.44	1.52	1.59	1.66	1.73
6. Total current revenue	4.52	6.33	9.55	10.42	10.85	11.32	12.50	13.48	14.90	15.73	15.72	16.68	17.67	18.43	19.22	20.15
7. Government consumption expenditure	1.70	2.41	3.33	3.96	4.24	4.65	5.00	5.22	5.45	5.80	6.29	6.67	7.00	7.49	7.77	8.09
8. Collective consumption	0.71	1.02	1.38	1.64	1.74	1.85	1.98	2.03	2.09	2.25	2.40	2.53	2.66	2.85	2.95	3.06
9. Social transfers in kind	0.99	1.38	1.95	2.32	2.51	2.80	3.02	3.19	3.37	3.54	3.89	4.14	4.33	4.63	4.82	5.03
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	3.39	3.61	3.80	4.02
11. Intermediate consumption	0.29	0.53	0.71	0.81	0.88	0.93	1.04	1.03	1.11	1.24	1.39	1.46	1.56	1.74	1.78	1.81
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	6.21	6.42	6.89	7.23	7.60
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	2.03	2.16	2.22	2.30
14. Interest	0.05	0.06	0.07	0.06	0.06	0.05	0.05	0.06	0.09	0.13	0.13	0.15	0.20	0.23	0.28	0.35
15. Subsidies	0.26	0.24	0.34	0.37	0.40	0.45	0.50	0.52	0.60	0.60	0.63	0.67	0.70	0.78	0.82	0.85
16. Other current expenditure	0.28	0.37	0.64	0.67	0.74	0.95	0.90	0.96	0.96	1.04	1.12	1.24	1.43	1.54	1.60	1.67
17. Total current expenditure	3.81	5.21	7.20	8.48	9.27	10.07	10.76	11.28	11.89	12.92	14.14	14.93	15.73	16.94	17.73	18.59
18. Gross saving	0.71	1.12	2.35	1.94	1.58	1.24	1.74	2.20	3.01	2.80	1.58	1.76	1.93	1.48	1.49	1.57
19. Capital transfers received	0.02	0.03	0.03	0.04	0.06	0.07	0.07	0.06	0.07	0.09	0.09	0.08	0.07	0.07	0.07	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	15.81	16.77	17.74	18.50	19.29	20.23
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	1.62	1.63	1.79	1.72	1.84
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	0.55	0.52	0.58	0.61	0.64
23. Total expenditure	4.46	6.00	8.27	9.96	10.79	11.68	12.57	13.08	13.60	14.62	16.08	17.10	17.88	19.32	20.06	21.07
24. Tax burden	3.97	5.61	8.62	9.43	9.86	10.26	11.39	12.18	13.38	14.03	14.15	14.99	15.89	16.56	17.27	18.13
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	-0.28	-0.33	-0.14	-0.82	-0.77	-0.84

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	2014
1. Taxes on production and imports	9.4	11.0	13.5	12.7	12.3	13.3	13.2	12.6	12.4	12.4	12.6	11.9	11.9	12.2	12.4	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	14.1	14.6	14.4	14.0	14.1	14.0	14.0
3. Social contributions	10.8	11.0	10.9	11.8	11.7	11.6	11.3	10.8	10.7	11.5	12.7	11.9	12.0	12.3	12.4	12.4
4. Of which actual social contributions	9.6	9.9	10.1	10.9	10.8	10.8	10.5	10.0	9.9	10.7	11.8	11.0	11.1	11.4	11.5	11.5
5. Other current revenue, including sales	5.4	4.7	4.1	3.7	3.4	3.3	3.2	3.4	3.6	4.0	3.7	3.6	3.6	3.6	3.7	3.7
6. Total current revenue	38.9	41.9	43.4	43.5	42.0	41.2	41.3	39.8	39.7	42.1	43.6	41.8	41.5	42.3	42.4	42.8
7. Government consumption expenditure	14.6	15.9	15.1	16.5	16.4	16.9	16.5	15.4	14.5	15.5	17.5	16.7	16.4	17.2	17.1	17.2
8. Collective consumption	6.1	6.8	6.3	6.8	6.7	6.7	6.5	6.0	5.6	6.0	6.7	6.3	6.3	6.5	6.5	6.5
9. Social transfers in kind	8.5	9.2	8.9	9.7	9.7	10.2	10.0	9.4	9.0	9.5	10.8	10.4	10.2	10.6	10.6	10.7
10. Compensation of employees	8.4	8.5	7.5	8.1	8.0	8.1	7.9	7.4	7.1	7.5	8.4	8.1	8.0	8.3	8.4	8.5
11. Intermediate consumption	2.5	3.5	3.2	3.4	3.4	3.4	3.4	3.1	2.9	3.3	3.8	3.7	3.7	4.0	3.9	3.8
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	14.4	16.6	15.6	15.1	15.8	15.9	16.1
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	4.6	5.2	4.9	4.8	4.9	4.9	4.9
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	0.7
15. Subsidies	2.3	1.6	1.5	1.5	1.5	1.6	1.6	1.5	1.6	1.6	1.8	1.7	1.6	1.8	1.8	1.8
16. Other current expenditure	2.4	2.4	2.9	2.8	2.9	3.5	3.0	2.8	2.6	2.8	3.1	3.1	3.4	3.5	3.5	3.5
17. Total current expenditure	32.8	34.5	32.7	35.4	35.9	36.7	35.6	33.3	31.7	34.6	39.3	37.4	36.9	38.9	39.1	39.5
18. Gross saving	6.1	7.4	10.7	8.1	6.1	4.5	5.7	6.5	8.0	7.5	4.4	4.4	4.5	3.4	3.3	3.3
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	0.2
20. Total revenue	39.1	42.1	43.6	43.6	42.3	41.5	41.5	39.9	39.9	42.3	43.9	42.0	41.6	42.4	42.5	42.9
21. Gross fixed capital formation	4.1	3.8	3.8	4.9	4.6	4.3	4.5	3.6	3.3	3.4	3.9	4.1	3.8	4.1	3.8	3.9
22. Other capital expenditure	1.5	1.3	1.0	1.2	1.3	1.6	1.5	1.7	1.3	1.2	1.5	1.4	1.2	1.3	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	39.1	44.6	42.8	42.0	44.3	44.2	44.7
24. Tax burden	34.2	37.1	39.2	39.3	38.2	37.4	37.6	35.9	35.7	37.5	39.3	37.6	37.3	38.0	38.1	38.5
25. Net lending (+) or net borrowing (-)	0.7	2.4	6.0	2.1	0.5	-1.1	0.0	1.4	3.7	3.2	-0.8	-0.8	-0.3	-1.9	-1.7	-1.8

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	2014
1. Taxes on production and imports	1.1	-2.0	17.1	2.8	4.4	14.5	9.5	6.9	9.3	-0.3	-2.7	5.3	6.0	5.5	5.4	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	8.8	4.3	2.6	3.1	4.5
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	3.2	8.0	5.0	4.5	4.4
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	3.0	8.4	5.0	4.5	4.4
5. Other current revenue, including sales	0.7	14.4	15.4	-0.1	-1.1	3.3	5.1	19.6	17.2	11.4	-11.3	7.9	5.5	4.4	4.4	4.2
6. Total current revenue	2.8	5.5	13.2	4.8	4.1	4.3	10.5	7.8	10.5	5.5	0.0	6.1	5.9	4.3	4.3	4.9
7. Government consumption expenditure	6.8	13.2	7.8	8.9	7.2	9.6	7.6	4.4	4.5	6.3	8.5	6.1	4.9	7.0	3.8	4.1
8. Collective consumption	5.5	17.8	11.8	11.4	6.2	6.4	7.0	2.8	2.6	8.0	6.7	5.3	5.4	7.0	3.5	3.8
9. Social transfers in kind	7.8	10.0	5.1	7.2	7.9	11.8	8.0	5.4	5.7	5.2	9.7	6.5	4.6	6.9	4.0	4.4
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	6.6	5.5	6.4	5.3	5.7
11. Intermediate consumption	9.8	52.2	16.6	10.5	8.2	6.4	11.9	-0.9	6.9	12.6	11.3	5.7	6.3	11.7	2.6	1.3
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	3.3	7.3	5.0	5.0
13. Social transfers in kind via market product	6.7	8.8	2.7	7.4	9.0	16.0	6.2	6.4	2.0	4.8	8.1	5.0	3.2	6.0	2.8	4.0
14. Interest	-0.7	-1.2	15.6	-15.1	-8.7	-20.0	2.7	28.7	46.1	40.3	1.2	17.1	33.0	17.0	20.0	25.0
15. Subsidies	15.3	-31.2	19.0	7.1	7.0	12.2	12.0	5.0	13.5	1.5	4.7	5.8	4.1	12.4	4.2	4.1
16. Other current expenditure 1)	0.0	-0.2	-0.5	0.1	0.1	0.6	-0.5	-0.1	-0.3	0.2	0.3	0.0	0.3	0.2	0.0	0.0
17. Total current expenditure	11.2	6.0	6.7	9.5	9.3	8.7	6.9	4.8	5.4	8.7	9.4	5.5	5.4	7.7	4.7	4.8
18. Gross saving 1)	-3.1	-0.1	2.2	-1.7	-2.0	-1.6	1.2	0.8	1.5	-0.5	-3.1	0.0	0.1	-1.1	-0.1	0.0
19. Capital transfers received	14.3	11.2	-3.7	23.1	35.2	11.7	10.1	-14.7	18.2	22.6	-5.7	-2.3	-11.4	-4.0	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	5.6	-0.1	6.1	5.8	4.3	4.3	4.9
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	10.4	15.9	0.4	10.2	-4.1	6.9
22. Other capital expenditure 1)	0.3	-0.1	0.1	1.7	0.1	0.3	-0.1	0.2	-0.5	-0.1	0.3	-0.1	-0.2	0.1	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	4.6	8.0	3.8	5.0
24. Tax burden	6.0	4.7	13.1	5.2	4.6	4.1	11.0	6.9	9.9	4.8	0.9	6.0	6.0	4.2	4.3	5.0
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	-0.5	-4.0	-0.1	0.5	-1.6	0.2	-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	2014
1. Net borrowing (% of GDP) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.2	0.8	0.8	0.3	1.9	1.7	1.8
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	0.7
3. Implicit interest rate 2)	8.1	5.8	5.5	4.4	3.8	2.9	2.7	3.3	3.9	5.0	2.3	2.7	2.6	3.0	3.0	3.2
4. Nominal GDP growth rate	3.8	10.6	2.6	6.3	7.7	6.3	10.3	12.0	10.6	-0.3	-3.6	10.8	6.8	2.3	4.1	3.8
(% 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	-3.2	0.8	0.8	0.3	1.9	1.7	1.8
6. Contribution of nominal GDP growth	-0.2	-0.6	-0.2	-0.4	-0.5	-0.4	-0.6	-0.7	-0.6	0.0	0.5	-1.5	-1.2	-0.4	-0.8	-0.9
7. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.7	-0.5	0.3	2.6	4.3	10.9	-0.4	4.5	0.0	1.5	1.4	2.3
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	-3.5	0.4	0.5	-0.1	1.4	1.1	1.0
9. Snow-ball effect	0.2	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.4	0.4	0.9	-1.1	-0.8	0.1	-0.2	-0.1
10. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.7	-0.5	0.3	2.6	4.3	10.9	-0.4	4.5	0.0	1.5	1.4	2.3
(% 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	7.8	0.9	3.9	-0.9	3.0	2.3	3.2
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	14.4	15.3	19.2	18.3	21.3	23.6	26.9

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

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

3) Line 7 = line 10.

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

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

Table 11A

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

Malta

(Mrd EURO-MTL)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	0.369	0.496	0.535	0.557	0.582	0.639	0.718	0.759	0.801	0.830	0.810	0.843	0.906	0.962	0.976	1.004
2. Current taxes on income and wealth	0.248	0.366	0.407	0.483	0.522	0.502	0.559	0.610	0.726	0.743	0.795	0.808	0.849	0.871	0.934	0.996
3. Social contributions	0.218	0.304	0.334	0.346	0.353	0.360	0.380	0.390	0.398	0.432	0.435	0.456	0.487	0.504	0.525	0.546
4. Of which actual social contributions	0.183	0.259	0.274	0.283	0.288	0.293	0.307	0.315	0.322	0.352	0.352	0.371	0.400	0.415	0.432	0.449
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	0.205	0.207	0.219	0.225	0.229	0.231
6. Total current revenue	1.042	1.346	1.461	1.572	1.663	1.727	1.836	1.938	2.129	2.253	2.245	2.314	2.461	2.563	2.664	2.777
7. Government consumption expenditure	0.550	0.734	0.809	0.853	0.901	0.934	0.941	1.012	1.043	1.219	1.241	1.294	1.347	1.411	1.461	0.000
8. Collective consumption	0.278	0.354	0.446	0.455	0.492	0.489	0.491	0.506	0.539	0.622	0.617	0.608	0.633	0.707	0.732	0.756
9. Social transfers in kind	0.272	0.380	0.363	0.398	0.409	0.445	0.451	0.506	0.504	0.596	0.624	0.685	0.713	0.704	0.729	-0.756
10. Compensation of employees	0.433	0.515	0.600	0.618	0.647	0.658	0.668	0.678	0.707	0.831	0.829	0.841	0.871	0.890	0.918	0.945
11. Intermediate consumption	0.143	0.194	0.178	0.198	0.220	0.249	0.238	0.286	0.296	0.377	0.355	0.375	0.412	0.434	0.460	0.481
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	0.836	0.881	0.899	0.922
13. Social transfers in kind via market produce	0.008	0.013	0.015	0.020	0.021	0.024	0.027	0.033	0.033	0.037	0.041	0.042	0.045	0.057	0.055	0.057
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	0.201	0.215	0.229	0.235
15. Subsidies	0.052	0.056	0.066	0.090	0.096	0.086	0.101	0.109	0.112	0.125	0.064	0.067	0.065	0.081	0.088	0.089
16. Other current expenditure	0.036	0.049	0.064	0.038	0.053	0.086	0.081	0.082	0.092	0.096	0.110	0.120	0.114	0.127	0.134	0.144
17. Total current expenditure	1.068	1.442	1.565	1.654	1.746	1.843	1.909	2.002	2.107	2.372	2.351	2.435	2.543	2.686	2.782	2.874
18. Gross saving	-0.025	-0.097	-0.103	-0.081	-0.083	-0.117	-0.074	-0.065	0.023	-0.119	-0.106	-0.121	-0.082	-0.123	-0.118	-0.096
19. Capital transfers received	0.021	0.045	0.016	0.021	0.024	0.089	0.173	0.168	0.071	0.047	0.062	0.111	0.113	0.140	0.165	0.176
20. Total revenue	1.063	1.390	1.477	1.593	1.687	1.816	2.009	2.105	2.200	2.299	2.307	2.425	2.574	2.703	2.829	2.954
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	0.136	0.132	0.164	0.177	0.184	0.199
22. Other capital expenditure	0.022	0.031	0.036	0.016	0.147	0.013	0.014	0.040	0.016	0.057	0.046	0.082	0.044	0.013	0.069	0.070
23. Total expenditure	1.175	1.626	1.741	1.847	2.101	2.029	2.151	2.246	2.328	2.567	2.533	2.650	2.751	2.876	3.036	3.142
24. Tax burden	0.801	1.129	1.220	1.353	1.383	1.477	1.625	1.720	1.890	1.967	1.991	2.053	2.193	2.270	2.390	2.504
25. Net lending (+) or net borrowing (-)	-0.112	-0.236	-0.264	-0.254	-0.414	-0.213	-0.142	-0.141	-0.128	-0.268	-0.226	-0.225	-0.177	-0.174	-0.207	-0.189

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	2014
1. Taxes on production and imports	12.5	12.3	13.0	12.8	12.9	14.1	14.9	14.9	14.7	14.2	13.8	13.5	13.9	14.3	13.9	13.7
2. Current taxes on income and wealth	8.4	9.1	9.9	11.1	11.6	11.1	11.6	12.0	13.3	12.7	13.6	13.0	13.1	12.9	13.3	13.6
3. Social contributions	7.4	7.5	8.1	8.0	7.8	8.0	7.9	7.7	7.3	7.4	7.4	7.3	7.5	7.5	7.5	7.4
4. Of which actual social contributions	6.2	6.4	6.7	6.5	6.4	6.5	6.4	6.2	5.9	6.0	6.0	5.9	6.2	6.1	6.1	6.1
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	3.3	3.4	3.3	3.3	3.1
6. Total current revenue	35.2	33.3	35.6	36.2	37.0	38.1	38.1	38.1	38.9	38.4	38.3	37.1	37.9	38.0	37.9	37.8
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	20.8	20.7	20.9	20.8	0.0
8. Collective consumption	9.4	8.8	10.9	10.5	10.9	10.8	10.2	10.0	9.9	10.6	10.5	9.8	9.7	10.5	10.4	10.3
9. Social transfers in kind	9.2	9.4	8.8	9.2	9.1	9.8	9.4	10.0	9.2	10.2	10.7	11.0	11.0	10.4	10.4	-10.3
10. Compensation of employees	14.6	12.8	14.6	14.2	14.4	14.5	13.9	13.4	12.9	14.2	14.2	13.5	13.4	13.2	13.1	12.9
11. Intermediate consumption	4.8	4.8	4.3	4.6	4.9	5.5	4.9	5.6	5.4	6.4	6.1	6.0	6.3	6.4	6.5	6.5
12. Social transfers other than in kind	11.3	11.7	12.3	12.4	12.4	12.7	12.8	12.5	12.5	12.3	13.1	12.9	12.9	13.1	12.8	12.6
13. Social transfers in kind via market produce	0.3	0.3	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.9	0.8	0.8
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	3.1	3.2	3.3	3.2
15. Subsidies	1.7	1.4	1.6	2.1	2.1	1.9	2.1	2.2	2.0	2.1	1.1	1.1	1.0	1.2	1.2	1.2
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	1.9	1.9	2.0
17. Total current expenditure	36.1	35.7	38.1	38.1	38.8	40.7	39.6	39.4	38.5	40.5	40.1	39.1	39.1	39.8	39.6	39.1
18. Gross saving	-0.9	-2.4	-2.5	-1.9	-1.8	-2.6	-1.5	-1.3	0.4	-2.0	-1.8	-1.9	-1.3	-1.8	-1.7	-1.3
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	1.7	2.1	2.3	2.4
20. Total revenue	35.9	34.4	36.0	36.7	37.5	40.1	41.7	41.4	40.2	39.2	39.4	38.9	39.6	40.0	40.2	40.2
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	2.3	2.1	2.5	2.6	2.6	2.7
22. Other capital expenditure	0.7	0.8	0.9	0.4	3.3	0.3	0.3	0.8	0.3	1.0	0.8	1.3	0.7	0.2	1.0	0.9
23. Total expenditure	39.7	40.3	42.4	42.6	46.7	44.8	44.6	44.2	42.6	43.8	43.3	42.5	42.3	42.6	43.2	42.8
24. Tax burden	27.1	27.9	29.7	31.2	30.7	32.6	33.7	33.9	34.6	33.6	34.0	32.9	33.7	33.6	34.0	34.1
25. Net lending (+) or net borrowing (-)	-3.8	-5.8	-6.4	-5.8	-9.2	-4.7	-2.9	-2.8	-2.3	-4.6	-3.9	-3.6	-2.7	-2.6	-2.9	-2.6

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	2014
1. Taxes on production and imports	-1.0	9.0	7.9	4.2	4.4	9.9	12.3	5.7	5.5	3.6	-2.4	4.1	7.5	6.2	1.4	2.9
2. Current taxes on income and wealth	-13.0	12.9	11.1	18.6	8.2	-3.8	11.4	9.0	19.1	2.3	7.1	1.6	5.2	2.5	7.2	6.7
3. Social contributions	7.6	9.5	9.6	3.7	2.1	2.0	5.5	2.5	2.2	8.5	0.7	4.9	6.6	3.7	4.1	3.9
4. Of which actual social contributions	4.5	12.6	5.8	3.5	1.7	1.8	4.6	2.6	2.3	9.2	0.0	5.4	7.9	3.7	4.1	3.9
5. Other current revenue, including sales	-12.1	-12.3	3.8	0.3	10.5	8.9	-20.8	0.5	14.0	21.8	-17.4	1.1	5.6	2.7	1.7	0.9
6. Total current revenue	-4.3	6.6	8.6	7.6	5.8	3.8	6.3	5.5	9.9	5.8	-0.3	3.1	6.3	4.1	4.0	4.2
7. Government consumption expenditure	11.6	7.8	10.2	5.4	5.7	3.7	0.7	7.5	3.1	16.8	1.9	4.2	4.1	4.8	3.5	-100.0
8. Collective consumption	13.0	5.8	25.9	2.0	8.1	-0.5	0.3	3.1	6.6	15.4	-0.8	-1.5	4.1	11.6	3.5	3.3
9. Social transfers in kind	10.2	9.7	-4.4	9.6	2.9	8.7	1.3	12.2	-0.4	18.3	4.7	9.8	4.1	-1.3	3.5	-203.7
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	3.6	2.2	3.1	3.0
11. Intermediate consumption	5.6	21.3	-7.9	10.9	11.3	12.9	-4.2	19.9	3.6	27.4	-5.8	5.6	9.9	5.4	6.0	4.5
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	3.9	5.4	2.1	2.6
13. Social transfers in kind via market product	3.0	2.7	16.2	27.9	9.1	13.0	12.3	20.1	0.1	12.1	11.0	3.8	5.6	28.6	-4.9	4.3
14. Interest	14.2	6.3	-5.7	12.6	-1.6	9.8	8.4	1.1	0.9	3.0	-1.7	1.6	7.8	7.2	6.2	3.0
15. Subsidies	34.6	-18.6	18.5	35.7	6.1	-10.0	17.6	8.1	2.4	11.6	-48.8	4.4	-2.8	25.5	7.5	1.9
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	0.3	0.0	-0.2	0.1	0.0	0.0
17. Total current expenditure	10.1	5.2	8.5	5.7	5.6	5.5	3.6	4.9	5.2	12.6	-0.9	3.6	4.4	5.6	3.6	3.3
18. Gross saving 1)	-4.9	0.6	-0.1	0.6	0.0	-0.7	1.0	0.3	1.7	-2.5	0.2	-0.1	0.7	-0.6	0.1	0.4
19. Capital transfers received	206.6	7.6	-65.0	35.0	12.0	278.7	93.3	-2.9	-58.0	-34.1	33.8	78.5	1.9	23.6	17.6	7.3
20. Total revenue	-0.2	6.7	6.2	7.9	5.9	7.6	10.6	4.8	4.5	4.5	0.3	5.1	6.1	5.0	4.7	4.4
21. Gross fixed capital formation	25.7	-5.8	-7.9	25.5	17.6	-16.6	30.9	-10.1	0.6	-32.6	-1.9	-2.8	24.1	8.0	4.0	8.0
22. Other capital expenditure 1)	0.3	-0.1	0.1	-0.5	2.9	-3.0	0.0	0.5	-0.5	0.7	-0.2	0.5	-0.6	-0.5	0.8	0.0
23. Total expenditure	11.8	4.0	7.1	6.1	13.8	-3.4	6.0	4.4	3.6	10.3	-1.3	4.6	3.8	4.6	5.6	3.5
24. Tax burden	-3.5	11.9	8.1	10.9	2.2	6.8	10.0	5.9	9.9	4.0	1.2	3.1	6.8	3.5	5.3	4.8
25. Net lending (+) or net borrowing (-) 1)	-4.4	1.3	-0.6	0.6	-3.4	4.5	1.8	0.2	0.4	-2.2	0.7	0.3	0.9	0.2	-0.4	0.4

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	2014
1. Net borrowing (% of GDP) 1)	7.2	5.8	6.4	5.8	9.2	4.7	2.9	2.8	2.3	4.6	3.9	3.6	2.7	2.6	2.9	2.6
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	3.1	3.2	3.3	3.2
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	4.7	4.7	4.7	4.6
4. Nominal GDP growth rate	5.3	11.2	1.7	5.7	3.7	0.7	6.3	5.5	7.6	7.1	0.0	6.4	4.2	3.9	4.2	4.5
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	7.2	5.8	6.4	5.8	9.2	4.7	2.9	2.8	2.3	4.6	3.9	3.6	2.7	2.6	2.9	2.6
6. Contribution of nominal GDP growth	-2.7	-5.8	-0.9	-3.2	-2.1	-0.5	-4.3	-3.6	-4.5	-4.1	0.0	-4.1	-2.8	-2.6	-2.9	-3.1
7. Stock-flow adjustment 3)	-0.7	-2.3	0.0	-4.0	1.3	-0.1	-0.7	-4.8	0.1	-0.4	1.8	1.1	2.7	1.5	0.7	0.2
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	3.5	2.3	3.1	2.3	5.9	1.1	-0.7	-0.8	-1.0	1.4	0.7	0.6	-0.4	-0.6	-0.3	-0.6
9. Snow-ball effect	1.0	-2.2	2.4	0.3	1.2	3.1	-0.6	-0.1	-1.2	-0.9	3.1	-1.1	0.3	0.6	0.4	0.1
10. Stock-flow adjustment 3)	-0.7	-2.3	0.0	-4.0	1.3	-0.1	-0.7	-4.8	0.1	-0.4	1.8	1.1	2.7	1.5	0.7	0.2
(% of GDP)																
11. Change in gross debt 5)	3.7	-2.2	5.5	-1.4	8.5	4.2	-2.1	-5.6	-2.1	0.1	5.7	0.6	2.6	1.4	0.7	-0.4
12. Level of gross debt (end of year)	57.1	54.9	60.5	59.1	67.6	71.7	69.7	64.0	61.9	62.0	67.6	68.3	70.9	72.3	73.0	72.7

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

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

3) Line 7 = line 10.

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

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

Table 12A

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

Netherlands

(Mrd EURO-NLG)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	71.4	69.4	70.2	73.7	76.6
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	68.6	69.6	70.4	69.5
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	87.2	92.7	97.0	102.4	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	83.1	88.8	93.0	98.1	100.3
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	40.9	40.8	43.1	43.2	43.6
6. Total current revenue	28.0	50.9	83.1	107.2	120.1	143.1	191.1	246.8	257.7	275.7	260.8	269.6	271.5	279.8	289.6	294.3
7. Government consumption expenditure	13.3	24.5	39.9	47.7	56.1	72.7	91.9	135.4	143.9	152.8	164.1	167.1	168.2	170.4	172.5	176.6
8. Collective consumption	7.0	12.4	20.0	23.6	27.6	34.6	41.8	55.6	58.3	62.3	66.8	66.7	65.2	67.2	69.2	71.2
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	97.3	100.4	103.0	103.3	103.4	105.4
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	59.2	58.9	59.1	59.1	60.6
11. Intermediate consumption	2.8	4.3	7.9	11.3	15.1	20.2	27.3	39.0	41.0	44.0	47.4	46.9	45.6	46.6	46.8	47.6
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	71.0	72.6	75.9	79.3
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	64.1	66.5	68.8	70.6	72.3	74.1
14. Interest	1.9	3.1	6.0	12.4	14.1	17.2	15.3	11.8	12.5	13.0	12.5	12.0	12.3	12.2	12.5	12.6
15. Subsidies	0.6	1.5	2.8	4.7	5.5	3.1	6.1	6.1	7.1	7.2	8.9	9.2	8.5	8.2	7.7	7.3
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	10.8	10.9	11.0	11.5
17. Total current expenditure	25.1	47.9	79.8	104.5	123.5	145.6	172.3	227.9	238.1	250.9	265.1	273.5	276.0	280.2	285.4	293.1
18. Gross saving	2.9	3.0	3.3	2.7	-3.3	-2.5	18.8	18.9	19.5	24.8	-4.4	-3.8	-4.5	-0.4	4.2	1.2
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	1.8	1.8	1.8	1.9
20. Total revenue	28.3	51.3	83.6	107.8	120.8	144.2	192.9	248.8	259.8	277.7	262.8	271.7	273.3	281.7	291.5	296.2
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	21.3	20.2	20.0	20.1	20.3
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	7.0	4.1	3.9	3.6	3.4
23. Total expenditure	29.4	54.3	90.0	115.0	133.8	157.4	184.6	245.9	258.7	274.6	294.9	301.8	300.3	304.1	309.1	316.7
24. Tax burden	24.6	43.5	69.0	84.8	102.0	122.7	166.9	210.7	221.2	233.1	218.8	228.5	231.0	236.9	246.4	250.7
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	-32.1	-30.1	-27.0	-22.4	-17.7	-20.5

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	2014
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	11.5	11.9	12.0
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	11.8	11.9	11.4	11.4	11.4	10.9
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	15.4	15.9	16.5	16.5
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	13.8	14.1	14.8	15.3	15.8	15.8
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	7.2	6.9	6.8	7.1	7.0	6.8
6. Total current revenue	42.5	47.6	51.0	53.4	49.3	46.9	45.7	45.7	45.1	46.4	45.5	45.8	45.1	45.9	46.8	46.3
7. Government consumption expenditure	20.2	22.9	24.5	23.7	23.0	23.8	22.0	25.1	25.2	25.7	28.6	28.4	27.9	28.0	27.9	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	11.3	10.8	11.0	11.2	11.2
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	17.1	17.0	16.7	16.6
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	10.1	9.8	9.7	9.5	9.5
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	8.0	7.6	7.6	7.5	7.5
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	11.4	11.7	11.8	11.9	12.3	12.5
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	11.2	11.3	11.4	11.6	11.7	11.7
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	2.0	2.0	2.0	2.0
15. Subsidies	0.9	1.4	1.7	2.4	2.2	1.0	1.5	1.1	1.2	1.2	1.6	1.6	1.4	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	1.8	1.8	1.8	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	46.3	46.4	45.8	46.0	46.1	46.1
18. Gross saving	4.4	2.8	2.0	1.4	-1.4	-0.8	4.5	3.5	3.4	4.2	-0.8	-0.7	-0.7	-0.1	0.7	0.2
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	0.3	0.3	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	45.8	46.1	45.4	46.2	47.1	46.6
21. Gross fixed capital formation	5.5	4.6	4.1	3.4	3.2	3.2	3.1	3.3	3.3	3.5	3.8	3.6	3.4	3.3	3.3	3.2
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	1.2	0.7	0.6	0.6	0.5
23. Total expenditure	44.6	50.8	55.2	57.3	54.9	51.6	44.2	45.5	45.2	46.2	51.4	51.3	49.9	49.9	49.9	49.8
24. Tax burden	37.4	40.7	42.3	42.2	41.9	40.2	39.9	39.0	38.7	39.2	38.2	38.8	38.4	38.9	39.8	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	-4.5	-3.7	-2.9	-3.2

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	2014
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	-2.7	1.1	5.0	4.0
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	3.6	-2.1	1.4	1.1	-1.2
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	4.5	6.2	4.7	5.5	2.2
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	5.0	6.8	4.7	5.5	2.2
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	-4.3	-1.6	-0.2	5.5	0.3	0.8
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	3.4	0.7	3.1	3.5	1.6
7. Government consumption expenditure	15.5	17.9	6.8	4.9	5.0	5.0	7.0	11.3	6.2	6.2	7.4	1.8	0.7	1.3	1.3	2.4
8. Collective consumption	13.8	16.4	5.9	4.6	5.3	5.8	5.4	4.9	4.9	6.7	7.3	-0.2	-2.2	3.0	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	7.5	3.2	2.6	0.3	0.1	1.9
10. Compensation of employees	15.1	16.3	5.3	1.2	3.4	3.6	5.9	1.4	4.1	4.6	5.5	2.6	-0.6	0.4	0.1	2.4
11. Intermediate consumption	4.4	14.8	8.7	5.3	6.3	5.5	6.5	7.2	5.0	7.4	7.7	-1.1	-2.7	2.2	0.3	1.9
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	3.2	2.2	4.5	4.5
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	8.0	3.7	3.6	2.5	2.5	2.5
14. Interest	6.3	12.5	20.4	8.5	6.9	7.0	-7.6	-2.1	5.9	4.6	-3.9	-3.9	2.2	-0.9	2.5	1.0
15. Subsidies	26.8	26.4	7.5	12.5	4.1	-43.6	5.8	-0.8	15.9	0.9	23.6	3.4	-7.6	-3.7	-5.8	-5.8
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	-0.1	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	5.7	3.1	0.9	1.5	1.8	2.7
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	0.1	-0.1	0.7	0.7	-0.5
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	2.1	-11.9	0.9	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	3.4	0.6	3.1	3.5	1.6
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	-5.2	-1.0	0.6	0.6
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	-0.2	-0.5	-0.1	0.0	-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	7.4	2.3	-0.5	1.3	1.7	2.5
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	4.4	1.1	2.6	4.0	1.8
25. Net lending (+) or net borrowing (-) 1)	0.9	-2.6	-1.5	1.6	-0.3	-0.8	1.6	0.8	-0.4	0.3	-6.1	0.5	0.6	0.8	0.8	-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	2014
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	4.5	3.7	2.9	3.2
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	2.0	2.0	2.0	2.0
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	3.5	3.3	3.1	3.0	2.9
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	-3.6	2.7	2.2	1.2	1.7	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	4.5	3.7	2.9	3.2
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	2.2	-1.6	-1.4	-0.8	-1.1	-1.8
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	-5.5	-1.1	-0.8	0.4	-1.2	-0.5
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	1.7	0.8	1.2
9. Snow-ball effect	1.9	-1.0	-0.4	0.9	1.3	1.0	0.1	-0.4	-0.4	0.5	4.4	0.4	0.7	1.2	0.9	0.2
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	-5.5	-1.1	-0.8	0.4	-1.2	-0.5
(% of GDP)																
11. Change in gross debt 5)	0.3	-7.4	-3.1	-0.2	1.5	0.4	-0.6	-4.4	-2.1	13.2	2.3	2.4	2.3	3.4	0.5	1.0
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	63.1	65.5	68.8	69.3	70.3

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 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	2014
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	43.1	44.3	45.5	47.0
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	41.2	43.0	45.5
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	46.6	48.7	50.4	51.4	53.1
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	42.1	44.1	45.6	46.6	48.1
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	13.2	13.4	13.6	13.9	14.5
6. Total current revenue	37.0	52.4	66.5	87.7	104.1	114.9	117.7	122.4	129.9	136.3	133.6	137.6	144.2	149.6	153.9	160.1
7. Government consumption expenditure	13.8	19.8	25.5	35.5	39.6	43.3	45.1	47.3	49.4	52.8	54.6	55.5	56.7	58.5	59.8	61.4
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	23.1	23.3	23.3	23.3	23.3
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	32.5	33.4	35.2	36.5	38.2
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	27.8	28.3	29.3	29.7	30.4
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	12.9	13.0	13.2	13.6	14.2
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	57.1	59.5	60.9	62.4
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	16.9	17.5	17.8	18.3
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	7.8	8.2	8.5	8.8
15. Subsidies	2.4	3.2	4.1	4.8	6.5	8.2	8.2	8.7	8.9	9.9	9.8	9.9	10.3	10.7	11.4	11.8
16. Other current expenditure	1.8	2.5	3.3	4.2	4.5	5.9	6.4	6.3	6.4	6.8	7.4	8.0	8.3	8.7	9.2	9.6
17. Total current expenditure	33.6	49.2	63.6	90.0	101.2	110.3	114.3	118.6	122.8	129.5	135.2	138.8	141.7	147.0	151.1	155.5
18. Gross saving	3.4	3.2	3.0	-2.2	2.9	4.7	3.5	3.8	7.1	6.8	-1.5	-1.2	2.5	2.6	2.8	4.6
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	0.2	0.3	0.3	0.3
20. Total revenue	37.1	52.5	66.7	88.1	104.4	115.5	118.2	123.0	130.5	136.7	133.9	137.8	144.4	149.9	154.2	160.4
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	3.2	2.9	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	6.8	8.7	7.4	9.7	8.5	8.0
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	150.6	152.0	159.7	162.7	166.7
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	120.4	126.7	131.7	135.6	141.1
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	-12.9	-7.6	-9.8	-8.5	-6.3

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	2014
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	14.6	14.5	14.3	14.3	14.4	14.2
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	12.7	12.7	13.0	13.3	13.6	13.8
3. Social contributions	14.4	15.3	15.3	17.2	16.8	16.2	16.1	15.9	15.7	15.9	16.5	16.3	16.2	16.3	16.2	16.1
4. Of which actual social contributions	12.5	13.1	13.1	15.0	14.8	14.7	14.6	14.4	14.2	14.4	14.9	14.7	14.7	14.8	14.7	14.5
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	4.5	4.6	4.4	4.4	4.4	4.4
6. Total current revenue	48.4	50.7	48.9	50.2	49.9	49.0	48.0	47.3	47.4	48.2	48.4	48.0	48.0	48.4	48.5	48.4
7. Government consumption expenditure	18.1	19.1	18.7	20.3	19.0	18.4	18.4	18.3	18.0	18.7	19.8	19.4	18.9	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	8.1	7.7	7.5	7.3	7.0
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	11.5	11.3	11.1	11.4	11.5	11.5
10. Compensation of employees	11.3	12.0	11.4	12.6	11.0	9.3	9.3	9.3	9.0	9.2	9.8	9.7	9.4	9.5	9.4	9.2
11. Intermediate consumption	5.1	5.7	5.3	5.9	4.9	4.4	4.4	4.3	4.2	4.5	4.7	4.5	4.3	4.3	4.3	4.3
12. Social transfers other than in kind	16.4	17.8	17.5	19.7	18.9	19.1	18.8	18.4	17.8	18.1	19.7	19.7	19.0	19.2	19.2	18.9
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	5.6	5.6	5.6	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	2.6	2.6	2.7	2.7
15. Subsidies	3.1	3.1	3.0	2.8	3.1	3.5	3.4	3.4	3.3	3.5	3.5	3.5	3.4	3.5	3.6	3.6
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	2.8	2.8	2.9	2.9
17. Total current expenditure	44.0	47.7	46.7	51.5	48.5	47.0	46.6	45.8	44.8	45.8	48.9	48.5	47.1	47.5	47.7	47.0
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	-0.4	0.8	0.8	0.9	1.4
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	0.1
20. Total revenue	48.5	50.9	49.0	50.4	50.1	49.2	48.2	47.5	47.6	48.3	48.5	48.1	48.0	48.5	48.6	48.5
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	1.1	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	2.5	3.1	2.7	2.4
23. Total expenditure	50.2	53.6	51.5	56.2	51.8	53.6	49.9	49.0	48.5	49.3	52.6	52.6	50.6	51.6	51.3	50.4
24. Tax burden	39.5	41.3	39.8	41.5	43.1	43.1	42.2	41.6	41.8	42.8	42.5	42.0	42.1	42.6	42.8	42.7
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	-4.5	-2.5	-3.2	-2.7	-1.9

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	2014
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	4.1	2.8	2.7	3.3
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	7.1	5.7	4.3	5.8
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	2.1	4.6	3.5	2.0	3.3
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	2.1	4.8	3.5	2.0	3.3
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	4.2	5.3	1.5	1.7	2.4	4.5
6. Total current revenue	9.5	7.5	8.4	2.8	2.9	3.3	2.4	4.0	6.1	5.0	-2.0	2.9	4.8	3.7	2.9	4.1
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	1.8	2.1	3.1	2.2	2.8
8. Collective consumption	5.9	5.4	5.3	12.4	0.5	3.8	3.8	3.8	2.5	7.9	3.6	1.3	0.9	0.0	0.0	0.0
9. Social transfers in kind	11.3	7.4	7.1	1.9	2.3	2.4	4.4	6.0	5.7	6.0	3.4	2.1	2.9	5.3	3.7	4.6
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	2.3	1.7	3.6	1.5	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	0.9	1.2	3.6	3.8
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	3.7	1.2	4.3	2.3	2.5
13. Social transfers in kind via market product	9.0	5.5	5.5	8.3	3.3	6.9	3.9	6.2	6.3	5.9	2.3	2.1	3.9	3.5	2.0	3.0
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	3.0	4.1	4.0	4.0
15. Subsidies	6.8	10.7	4.8	0.8	-1.3	1.2	0.8	5.4	2.7	10.8	-0.9	1.3	4.3	3.5	6.3	4.0
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	0.3	0.1	0.0	0.0	0.1	0.0
17. Total current expenditure	9.9	7.6	7.0	5.7	2.6	2.1	3.6	3.8	3.6	5.5	4.4	2.7	2.1	3.7	2.8	2.9
18. Gross saving 1)	0.0	0.0	0.6	-1.4	0.1	0.6	-0.6	0.1	1.1	-0.2	-3.0	0.1	1.3	0.0	0.0	0.5
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	-38.6	32.2	26.1	1.2	1.4
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	4.9	3.7	2.9	4.1
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	-3.8	-7.5	3.0	2.8	3.7
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	0.6	-0.6	0.7	-0.4	-0.3
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	3.7	0.9	5.0	1.9	2.5
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	2.6	5.2	3.9	2.9	4.1
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	-0.4	2.0	-0.6	0.5	0.8

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	2014
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	4.5	2.5	3.2	2.7	1.9
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	2.6	2.6	2.7	2.7
3. Implicit interest rate 2)	6.5	5.4	5.2	4.8	4.5	4.5	4.6	4.5	4.7	4.4	4.2	4.0	3.8	3.7	3.7	3.7
4. Nominal GDP growth rate	4.5	4.6	2.7	3.0	2.0	4.3	4.5	5.6	5.8	3.2	-2.3	3.7	5.0	2.8	2.5	4.3
(% 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	4.5	2.5	3.2	2.7	1.9
6. Contribution of nominal GDP growth	-2.8	-3.0	-1.8	-1.9	-1.3	-2.7	-2.8	-3.4	-3.4	-1.9	1.5	-2.5	-3.4	-2.0	-1.8	-3.1
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	0.8	1.4	1.0	0.5	0.4
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	1.8	-0.1	0.5	0.0	-0.8
9. Snow-ball effect	1.2	0.5	1.6	1.2	1.6	0.1	0.1	-0.7	-0.7	0.7	4.3	0.2	-0.8	0.6	0.8	-0.4
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	0.8	1.4	1.0	0.5	0.4
(% of GDP)																
11. Change in gross debt 5)	4.2	-0.6	0.6	-0.6	-0.9	-0.6	-0.5	-1.9	-2.1	3.6	5.4	2.8	0.5	2.1	1.3	-0.8
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	69.2	72.0	72.4	74.6	75.9	75.1

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

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

3) Line 7 = line 10.

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

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

Table 14A

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

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	0.89	2.65	6.56	11.04	16.49	20.40	22.38	23.90	24.53	24.21	21.49	23.15	23.39	22.82	23.19	23.52
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	15.15	15.19	16.96	15.88	18.41	18.56
3. Social contributions	0.57	1.66	4.81	8.81	13.46	17.23	18.36	19.01	19.65	20.50	21.03	21.13	20.93	19.45	19.30	19.65
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	15.20	15.58	15.96	14.71	14.95	15.22
5. Other current revenue, including sales	0.18	0.62	2.02	3.90	5.55	6.90	6.37	7.17	8.10	8.09	7.80	7.38	8.00	8.69	8.81	9.01
6. Total current revenue	2.06	6.55	17.28	30.97	47.58	56.94	59.77	63.94	68.36	69.45	65.46	66.85	69.28	66.84	69.71	70.74
7. Government consumption expenditure	1.09	2.99	8.06	15.37	24.14	30.32	32.62	33.00	33.58	34.53	37.16	37.29	34.27	30.69	30.45	30.02
8. Collective consumption	0.57	1.33	3.50	6.71	10.10	12.56	13.74	14.19	14.85	15.42	16.76	16.34	15.35	13.81	13.70	13.51
9. Social transfers in kind	0.51	1.66	4.56	8.66	14.04	17.76	18.88	18.81	18.73	19.12	20.40	20.95	18.93	16.88	16.75	16.51
10. Compensation of employees	0.74	2.09	6.01	10.99	17.48	20.33	21.52	21.01	20.47	20.68	21.39	21.09	19.43	16.34	16.62	16.20
11. Intermediate consumption	0.26	0.70	1.61	3.68	5.73	6.31	6.97	6.99	7.38	7.64	8.39	8.74	8.02	7.43	7.37	6.97
12. Social transfers other than in kind	0.54	1.84	4.73	9.50	14.30	20.57	22.21	23.40	24.64	25.99	28.66	29.36	29.64	28.99	29.77	29.76
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	7.19	8.35	8.47	7.98	7.73	7.55	7.10
14. Interest	0.19	1.44	4.37	4.91	3.73	3.87	3.94	4.45	4.98	5.19	4.78	4.94	6.88	7.52	7.78	8.49
15. Subsidies	0.34	0.72	0.88	0.89	1.53	1.37	1.45	1.45	1.35	1.17	1.27	1.19	1.20	1.62	1.66	1.36
16. Other current expenditure	0.06	0.15	0.60	1.10	2.02	3.29	3.48	3.86	3.91	3.78	4.29	4.91	4.41	4.06	3.91	3.12
17. Total current expenditure	2.23	7.14	18.78	32.44	47.08	60.51	64.78	67.07	69.41	71.63	77.12	78.70	77.56	73.69	74.64	72.99
18. Gross saving	-0.17	-0.59	-1.49	-1.47	0.51	-3.58	-5.01	-3.13	-1.05	-2.19	-11.66	-11.85	-8.28	-6.86	-4.93	-2.25
19. Capital transfers received	0.01	0.09	0.74	1.12	1.18	4.85	2.05	1.36	1.32	1.25	1.25	4.65	7.59	2.54	2.16	2.16
20. Total revenue	2.07	6.64	18.02	32.09	48.76	61.79	61.82	65.29	69.67	70.70	66.71	71.51	76.87	69.38	71.87	72.91
21. Gross fixed capital formation	0.31	0.68	1.69	3.65	5.23	5.70	5.50	4.56	4.58	5.06	5.06	6.23	4.43	3.39	2.91	2.53
22. Other capital expenditure	0.09	0.72	0.91	0.70	0.62	1.57	1.61	1.07	1.02	0.24	1.63	3.53	2.40	0.62	1.81	1.61
23. Total expenditure	2.63	8.54	21.38	36.79	52.93	67.78	71.89	72.70	75.01	76.93	83.81	88.46	84.39	77.70	79.36	77.13
24. Tax burden	1.82	5.77	15.41	25.93	39.56	45.56	48.47	51.74	55.50	56.44	52.22	54.46	56.79	53.89	57.04	57.82
25. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.71	-4.16	-5.99	-10.07	-7.41	-5.33	-6.24	-17.10	-16.95	-7.53	-8.32	-7.50	-4.22

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	2014
1. Taxes on production and imports	10.9	11.6	11.8	12.6	13.0	13.7	14.5	14.9	14.5	14.1	12.8	13.4	13.7	13.7	13.9	13.8
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	8.8	9.9	9.5	11.0	10.9
3. Social contributions	6.9	7.3	8.7	10.0	10.6	11.5	11.9	11.8	11.6	11.9	12.5	12.2	12.2	11.7	11.5	11.5
4. Of which actual social contributions	6.5	6.6	7.8	7.8	8.0	8.3	8.4	8.4	8.5	8.8	9.0	9.0	9.3	8.8	8.9	8.9
5. Other current revenue, including sales	2.2	2.7	3.6	4.4	4.4	4.6	4.1	4.5	4.8	4.7	4.6	4.3	4.7	5.2	5.3	5.3
6. Total current revenue	25.3	28.7	31.1	35.3	37.4	38.1	38.7	39.7	40.4	40.4	38.8	38.7	40.5	40.2	41.7	41.5
7. Government consumption expenditure	13.3	13.1	14.5	17.5	19.0	20.3	21.1	20.5	19.8	20.1	22.1	21.6	20.1	18.5	18.2	17.6
8. Collective consumption	7.0	5.8	6.3	7.6	7.9	8.4	8.9	8.8	8.8	9.0	9.9	9.5	9.0	8.3	8.2	7.9
9. Social transfers in kind	6.3	7.3	8.2	9.9	11.0	11.9	12.2	11.7	11.1	11.1	12.1	12.1	11.1	10.1	10.0	9.7
10. Compensation of employees	9.1	9.2	10.8	12.5	13.7	13.6	14.0	13.1	12.1	12.0	12.7	12.2	11.4	9.8	9.9	9.5
11. Intermediate consumption	3.1	3.1	2.9	4.2	4.5	4.2	4.5	4.3	4.4	4.4	5.0	5.1	4.7	4.5	4.4	4.1
12. Social transfers other than in kind	6.6	8.1	8.5	10.8	11.2	13.8	14.4	14.5	14.6	15.1	17.0	17.0	17.3	17.4	17.8	17.5
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	5.0	4.9	4.7	4.6	4.5	4.2
14. Interest	2.4	6.3	7.9	5.6	2.9	2.6	2.6	2.8	2.9	3.0	2.8	2.9	4.0	4.5	4.7	5.0
15. Subsidies	4.2	3.2	1.6	1.0	1.2	0.9	0.9	0.9	0.8	0.7	0.8	0.7	0.7	1.0	1.0	0.8
16. Other current expenditure	0.8	0.7	1.1	1.3	1.6	2.2	2.3	2.4	2.3	2.2	2.5	2.8	2.6	2.4	2.3	1.8
17. Total current expenditure	27.4	31.3	33.8	36.9	37.0	40.5	42.0	41.7	41.0	41.7	45.8	45.6	45.4	44.3	44.7	42.8
18. Gross saving	-2.1	-2.6	-2.7	-1.7	0.4	-2.4	-3.2	-1.9	-0.6	-1.3	-6.9	-6.9	-4.8	-4.1	-3.0	-1.3
19. Capital transfers received	0.1	0.4	1.3	1.3	0.9	3.3	1.3	0.8	0.8	0.7	0.7	2.7	4.4	1.5	1.3	1.3
20. Total revenue	25.4	29.1	32.4	36.5	38.3	41.4	40.1	40.6	41.1	41.1	39.6	41.4	45.0	41.7	43.0	42.8
21. Gross fixed capital formation	3.8	3.0	3.0	4.2	4.1	3.8	3.6	2.8	2.7	2.9	3.0	3.6	2.6	2.0	1.7	1.5
22. Other capital expenditure	1.1	3.2	1.6	0.8	0.5	1.1	1.0	0.7	0.6	0.1	1.0	2.0	1.4	0.4	1.1	0.9
23. Total expenditure	32.3	37.5	38.5	41.9	41.6	45.4	46.6	45.2	44.3	44.7	49.7	51.2	49.4	46.7	47.5	45.3
24. Tax burden	22.3	25.3	27.7	29.5	31.1	30.5	31.4	32.2	32.8	32.8	31.0	31.5	33.2	32.4	34.1	33.9
25. Net lending (+) or net borrowing (-)	-6.9	-8.3	-6.1	-5.4	-3.3	-4.0	-6.5	-4.6	-3.1	-3.6	-10.2	-9.8	-4.4	-5.0	-4.5	-2.5

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	2014
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	-11.3	7.8	1.0	-2.4	1.6	1.4
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	-9.0	0.3	11.7	-6.4	15.9	0.8
3. Social contributions	29.0	27.3	20.9	8.9	11.1	3.3	6.5	3.5	3.4	4.4	2.6	0.5	-1.0	-7.0	-0.8	1.8
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	0.4	2.5	2.5	-7.9	1.6	1.8
5. Other current revenue, including sales	30.9	8.7	2.1	37.8	2.0	13.5	-7.7	12.7	12.9	-0.1	-3.6	-5.3	8.4	8.6	1.5	2.2
6. Total current revenue	27.4	23.1	16.6	13.1	7.6	3.1	5.0	7.0	6.9	1.6	-5.7	2.1	3.6	-3.5	4.3	1.5
7. Government consumption expenditure	19.3	27.2	24.3	13.0	12.3	5.6	7.6	1.2	1.7	2.8	7.6	0.4	-8.1	-10.4	-0.8	-1.4
8. Collective consumption	12.8	10.1	24.6	13.4	14.8	6.5	9.4	3.2	4.7	3.8	8.7	-2.5	-6.1	-10.0	-0.8	-1.4
9. Social transfers in kind	26.6	45.5	24.1	12.7	10.7	4.9	6.3	-0.3	-0.5	2.1	6.7	2.7	-9.7	-10.8	-0.8	-1.4
10. Compensation of employees	23.1	24.3	21.9	7.9	11.0	3.8	5.9	-2.4	-2.6	1.0	3.4	-1.4	-7.9	-15.9	1.7	-2.5
11. Intermediate consumption	10.8	54.0	19.5	42.5	14.5	7.6	10.5	0.2	5.6	3.5	9.9	4.2	-8.3	-7.3	-0.9	-5.4
12. Social transfers other than in kind	40.1	23.3	22.5	0.3	11.2	7.8	8.0	5.4	5.3	5.5	10.3	2.4	1.0	-2.2	2.7	0.0
13. Social transfers in kind via market product	3.6	-4.0	22.9	32.0	6.5	8.8	9.2	13.5	12.9	7.8	16.1	1.5	-5.8	-3.1	-2.4	-5.9
14. Interest	100.7	40.8	64.3	-0.7	8.3	2.0	1.6	13.2	11.7	4.2	-8.0	3.4	39.4	9.3	3.4	9.1
15. Subsidies	27.4	8.6	-3.7	-30.6	-5.8	-21.6	5.7	0.1	-6.8	-13.5	8.8	-6.1	0.5	35.5	2.0	-18.1
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	-0.3	-0.1	-0.1	-0.5
17. Total current expenditure	31.8	26.8	28.0	5.7	10.1	5.6	7.0	3.5	3.5	3.2	7.7	2.0	-1.5	-5.0	1.3	-2.2
18. Gross saving 1)	-1.1	-0.9	-3.0	2.4	-0.8	-1.0	-0.9	1.3	1.3	-0.7	-5.7	0.1	2.0	0.7	1.2	1.6
19. Capital transfers received	56.9	-30.7	20.3	-13.3	-9.4	39.4	-57.7	-33.8	-2.9	-5.1	-0.3	273.4	63.2	-66.5	-15.3	0.4
20. Total revenue	27.5	21.8	16.7	11.9	7.1	5.2	0.0	5.6	6.7	1.5	-5.6	7.2	7.5	-9.7	3.6	1.4
21. Gross fixed capital formation	43.9	19.0	17.2	32.0	-1.1	2.5	-3.4	-17.2	0.4	10.5	0.0	23.0	-28.8	-23.6	-14.0	-13.0
22. Other capital expenditure 1)	-0.4	2.0	0.2	-0.4	-0.5	0.3	0.0	-0.4	-0.1	-0.5	0.8	1.1	-0.6	-1.0	0.7	-0.1
23. Total expenditure	31.2	33.1	27.6	6.7	7.6	5.9	6.1	1.1	3.2	2.6	8.9	5.5	-4.6	-7.9	2.1	-2.8
24. Tax burden	27.4	25.3	19.0	5.2	7.6	0.3	6.4	6.7	7.3	1.7	-7.5	4.3	4.3	-5.1	5.9	1.4
25. Net lending (+) or net borrowing (-) 1)	-1.4	-3.1	-3.2	1.8	-0.2	-0.3	-2.5	1.9	1.5	-0.5	-6.5	0.3	5.4	-0.6	0.5	2.0

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	2014
1. Net borrowing (% of GDP) 1)	5.4	3.3	4.8	3.4	3.7	4.0	6.5	4.6	3.1	3.6	10.2	9.8	4.4	5.0	4.5	2.5
2. Interest payments (% of GDP)	5.6	2.9	2.9	2.8	2.6	2.6	2.6	2.8	2.9	3.0	2.8	2.9	4.0	4.5	4.7	5.0
3. Implicit interest rate 2)	10.6	6.1	6.1	5.4	4.8	4.5	4.3	4.3	4.5	4.5	3.9	3.5	4.3	4.1	3.9	4.1
4. Nominal GDP growth rate	8.1	7.3	5.6	4.5	2.1	4.1	3.3	4.3	5.3	1.6	-2.0	2.5	-1.0	-2.7	0.5	2.0
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	5.4	3.3	4.8	3.4	3.7	4.0	6.5	4.6	3.1	3.6	10.2	9.8	4.4	5.0	4.5	2.5
6. Contribution of nominal GDP growth	-4.3	-3.5	-2.7	-2.3	-1.2	-2.3	-2.0	-2.8	-3.5	-1.1	1.5	-2.0	1.0	3.0	-0.6	-2.4
7. Stock-flow adjustment 3)	0.8	-0.5	1.1	2.0	0.1	0.8	1.2	-0.1	-0.7	0.7	-0.1	2.5	9.2	3.0	0.5	-0.1
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	-0.2	0.3	1.8	0.6	1.0	1.4	4.0	1.8	0.2	0.6	7.3	7.0	0.4	0.5	-0.2	-2.5
9. Snow-ball effect	1.3	-0.6	0.2	0.5	1.5	0.3	0.6	0.0	-0.5	2.0	4.3	0.9	5.0	7.5	4.1	2.6
10. Stock-flow adjustment 3)	0.8	-0.5	1.1	2.0	0.1	0.8	1.2	-0.1	-0.7	0.7	-0.1	2.5	9.2	3.0	0.5	-0.1
(% of GDP)																
11. Change in gross debt 5)	1.9	-0.7	3.1	3.0	2.6	2.5	5.8	1.8	-1.1	3.3	11.5	10.3	14.5	11.0	4.4	0.0
12. Level of gross debt (end of year)	59.2	50.7	53.8	56.8	59.4	61.9	67.7	69.4	68.4	71.7	83.2	93.5	108.1	119.1	123.5	123.5

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

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

3) Line 7 = line 10.

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

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

Table 15A

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

Slovenia

(Mrd EURO-SIT)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	5.10	5.09	5.15	5.38	5.48
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	2.91	2.85	2.58	2.59	2.64
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	5.54	5.59	5.51	5.56
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	5.44	5.49	5.41	5.46
5. Other current revenue, including sales	0.49	0.96	1.14	1.29	1.30	1.38	1.43	1.46	1.52	1.84	1.87	2.23	2.49	2.39	2.54	2.35
6. Total current revenue	4.54	7.92	8.95	10.11	10.94	11.77	12.54	13.36	14.52	15.71	15.19	15.73	15.97	15.71	16.02	16.03
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	7.37	7.53	7.32	7.15	7.18
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	3.07	3.01	2.96	3.02
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	4.39	4.47	4.32	4.19	4.17
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	4.62	4.54	4.38	4.39
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	2.51	2.42	2.42	2.42
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	6.13	6.38	6.27	6.27	6.30
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	0.78	0.78	0.81
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	0.69	0.85	0.93	1.01
15. Subsidies	0.22	0.35	0.38	0.42	0.50	0.47	0.45	0.50	0.56	0.59	0.75	0.81	0.49	0.40	0.44	0.39
16. Other current expenditure	0.11	0.33	0.47	0.44	0.45	0.61	0.76	0.75	0.68	0.81	0.79	0.75	0.82	0.83	0.85	0.76
17. Total current expenditure	4.20	7.76	8.87	9.78	10.50	11.18	11.83	12.47	12.88	14.37	15.35	15.97	16.30	16.08	16.08	16.08
18. Gross saving	0.34	0.15	0.09	0.33	0.44	0.59	0.71	0.88	1.64	1.34	-0.15	-0.25	-0.33	-0.37	-0.06	-0.05
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	0.08	0.16	0.25	0.28
20. Total revenue	4.56	7.95	9.00	10.15	10.98	11.81	12.58	13.42	14.66	15.81	15.33	15.85	16.04	15.87	16.27	16.32
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	1.58	1.30	1.10	1.36	1.58
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	0.34	0.76	0.26	0.23	0.15
23. Total expenditure	5.42	8.64	9.82	10.72	11.65	12.42	13.01	13.84	14.68	16.51	17.46	17.89	18.35	17.44	17.68	17.82
24. Tax burden	4.04	6.92	7.79	8.78	9.58	10.36	11.09	11.88	13.03	13.89	13.28	13.47	13.47	13.31	13.47	13.68
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.82	-0.57	-0.67	-0.61	-0.43	-0.42	-0.02	-0.70	-2.13	-2.05	-2.31	-1.57	-1.40	-1.50

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	2014
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	14.1	14.4	15.1	15.1
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	8.2	8.2	7.9	7.2	7.3	7.3
3. Social contributions	16.9	14.4	14.6	14.5	14.4	14.4	14.5	14.3	13.9	14.3	15.2	15.4	15.3	15.6	15.5	15.4
4. Of which actual social contributions	16.7	14.2	14.4	14.2	14.2	14.2	14.2	14.0	13.7	14.1	14.9	15.2	15.0	15.4	15.2	15.1
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	5.3	6.2	6.9	6.7	7.1	6.5
6. Total current revenue	43.9	42.6	43.1	43.6	43.4	43.3	43.7	43.0	42.0	42.2	42.7	44.2	44.1	44.0	45.1	44.3
7. Government consumption expenditure	18.4	18.7	19.3	19.1	19.0	18.8	19.0	18.8	17.3	18.1	20.1	20.7	20.8	20.5	20.1	19.9
8. Collective consumption	7.4	7.5	7.8	7.6	7.5	7.5	7.7	7.7	6.9	7.5	8.1	8.4	8.5	8.4	8.3	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	12.0	12.3	12.3	12.1	11.8	11.5
10. Compensation of employees	11.3	11.3	11.7	11.6	11.7	11.6	11.5	11.2	10.5	11.0	12.4	12.6	12.8	12.7	12.3	12.1
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	6.9	6.8	6.8	6.7
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	16.4	17.2	17.6	17.5	17.7	17.4
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	2.2
14. Interest	2.1	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.3	1.6	1.9	2.4	2.6	2.8
15. Subsidies	2.2	1.9	1.8	1.8	2.0	1.7	1.6	1.6	1.6	1.6	2.1	2.3	1.3	1.1	1.2	1.1
16. Other current expenditure	1.1	1.8	2.3	1.9	1.8	2.3	2.6	2.4	2.0	2.2	2.2	2.1	2.3	2.3	2.4	2.1
17. Total current expenditure	40.6	41.8	42.7	42.2	41.7	41.2	41.2	40.2	37.2	38.6	43.2	44.9	45.1	45.0	45.3	44.4
18. Gross saving	3.3	0.8	0.4	1.4	1.8	2.2	2.5	2.8	4.7	3.6	-0.4	-0.7	-0.9	-1.0	-0.2	-0.1
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	0.2	0.4	0.7	0.8
20. Total revenue	44.0	42.8	43.4	43.8	43.6	43.5	43.8	43.2	42.4	42.4	43.1	44.5	44.3	44.4	45.8	45.1
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	4.4	3.6	3.1	3.8	4.4
22. Other capital expenditure	8.5	1.5	1.4	1.1	1.3	1.1	0.9	0.7	1.0	1.3	1.3	1.0	2.1	0.7	0.7	0.4
23. Total expenditure	52.3	46.5	47.3	46.2	46.2	45.7	45.3	44.6	42.4	44.3	49.1	50.3	50.7	48.8	49.7	49.2
24. Tax burden	39.0	37.3	37.5	37.8	38.0	38.1	38.6	38.3	37.7	37.3	37.3	37.8	37.2	37.2	37.9	37.8
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	-6.0	-5.7	-6.4	-4.4	-3.9	-4.1

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	2014
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	-4.3	1.9	-0.1	1.1	4.5	1.9
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	-0.8	-2.1	-9.3	0.3	1.9
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	0.8	1.0	-1.5	0.9
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	0.7	1.0	-1.5	0.9
5. Other current revenue, including sales	19.6	15.0	18.2	13.1	1.2	5.8	3.7	2.5	4.0	20.9	1.5	18.9	11.7	-4.0	6.3	-7.5
6. Total current revenue	12.8	9.0	13.1	12.9	8.3	7.5	6.6	6.5	8.7	8.2	-3.3	3.5	1.5	-1.6	2.0	0.1
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	3.0	2.2	-2.8	-2.4	0.5
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	2.8	2.9	-2.0	-1.5	2.0
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	3.2	1.7	-3.3	-3.0	-0.6
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	2.6	-1.7	-3.5	0.3
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	5.1	3.8	-3.7	0.1	0.0
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	4.8	4.1	-1.7	0.1	0.5
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	1.2	-1.2	-0.1	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	21.4	19.3	21.9	9.9	9.0
15. Subsidies	1.8	8.9	8.1	11.4	19.5	-7.0	-3.4	11.3	10.9	6.4	25.5	9.2	-40.3	-18.2	11.4	-12.3
16. Other current expenditure 1)	0.0	0.1	0.5	-0.4	-0.1	0.5	0.4	-0.2	-0.4	0.2	0.0	-0.1	0.2	0.0	0.1	-0.3
17. Total current expenditure	13.6	12.3	14.2	10.3	7.3	6.5	5.8	5.4	3.3	11.6	6.8	4.1	2.0	-1.3	0.0	0.0
18. Gross saving 1)	-0.4	-1.3	-0.4	1.0	0.4	0.4	0.3	0.4	1.9	-1.1	-4.0	-0.3	-0.2	-0.1	0.8	0.0
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	-37.0	108.6	58.5	11.6
20. Total revenue	12.8	8.9	13.3	12.7	8.2	7.6	6.5	6.6	9.3	7.8	-3.0	3.4	1.2	-1.1	2.5	0.3
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	-3.1	-18.0	-15.2	24.0	16.3
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	-0.4	1.1	-1.4	-0.1	-0.2
23. Total expenditure	-2.6	10.5	13.8	9.1	8.7	6.6	4.7	6.4	6.1	12.5	5.7	2.5	2.5	-5.0	1.4	0.8
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	1.5	-0.1	-1.1	1.2	1.6
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	-4.1	0.2	-0.6	2.0	0.4	-0.2

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	2014
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	6.0	5.7	6.4	4.4	3.9	4.1
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	1.3	1.6	1.9	2.4	2.6	2.8
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	5.0	5.0	4.8	4.8
4. Nominal GDP growth rate	12.2	9.7	11.8	11.7	8.6	7.8	5.7	8.1	11.4	7.7	-4.5	0.1	1.6	-1.2	-0.6	1.8
(% 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	6.0	5.7	6.4	4.4	3.9	4.1
6. Contribution of nominal GDP growth	-2.5	-2.1	-2.8	-2.8	-2.2	-2.0	-1.5	-2.0	-2.7	-1.6	1.0	-0.1	-0.6	0.6	0.3	-1.1
7. Stock-flow adjustment 3)	0.5	0.6	-0.9	1.6	-1.0	-0.1	-0.6	0.3	-0.7	-1.4	6.0	-2.1	2.5	2.2	0.8	0.2
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	0.8	4.6	4.1	4.5	2.0	1.3	1.4
9. Snow-ball effect	-0.2	0.3	-0.4	-0.6	-0.3	-0.3	0.1	-0.6	-1.4	-0.5	2.4	1.6	1.3	2.9	2.9	1.7
10. Stock-flow adjustment 3)	0.5	0.6	-0.9	1.6	-1.0	-0.1	-0.6	0.3	-0.7	-1.4	6.0	-2.1	2.5	2.2	0.8	0.2
(% of GDP)																
11. Change in gross debt 5)	1.0	2.2	0.2	1.2	-0.6	0.1	-0.6	-0.3	-3.4	-1.1	13.1	3.6	8.3	7.1	5.0	3.3
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	22.0	35.0	38.6	46.9	54.0	59.0	62.3

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

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

3) Line 7 = line 10.

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

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

Table 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	2014
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	7.27	7.18	7.39	7.63
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	3.54	3.76	4.13	4.45	4.75
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	8.63	8.89	9.81	10.01
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	8.51	8.84	9.72	9.90
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	2.41	2.76	3.43	3.58	3.80
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	20.88	22.43	23.63	25.23	26.18
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	12.73	12.42	12.58	12.73	13.22
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	6.58	6.41	6.53	6.66	6.80
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	6.01	6.04	6.06	6.42
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	5.07	4.91	4.77	4.77	4.91
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	3.11	2.92	3.11	3.27
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	9.36	9.41	9.81	10.00
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	3.39	3.78	3.79	3.95
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	1.08	1.28	1.51	1.64
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	0.86	0.92	0.91	0.91
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	1.28	1.83	2.08	2.18
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	23.94	24.00	24.92	25.97	26.87
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	-3.06	-1.58	-1.29	-0.73	-0.69
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	0.54	0.20	0.05	0.05
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	21.28	22.97	23.84	25.28	26.23
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	1.59	1.75	1.31	1.37
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	0.79	0.73	0.46	0.49
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	26.33	26.38	27.40	27.74	28.73
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	19.76	20.36	21.78	22.50
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	-3.41	-3.56	-2.45	-2.50

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	2014
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	10.4	10.1	10.5	9.8	9.8	9.6
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	5.4	5.7	5.9	6.0
3. Social contributions	15.1	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.9	12.2	12.9	12.5	12.5	12.2	13.0	12.6
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	12.3	12.1	12.9	12.4
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	4.0	4.7	4.7	4.8
6. Total current revenue	45.2	39.8	37.8	36.7	37.3	35.1	35.2	33.3	32.2	32.8	33.3	31.7	32.4	32.4	33.4	32.9
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	18.0	17.3	16.8	16.6
8. Collective consumption	17.3	11.3	11.8	11.5	12.2	11.5	10.9	11.1	9.1	9.1	10.5	10.0	9.3	9.0	8.8	8.5
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	8.7	8.3	8.0	8.1
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	6.5	6.3	6.2
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	4.0	4.1	4.1
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	11.4	13.8	14.1	13.5	12.9	13.0	12.6
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	4.9	5.2	5.0	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	1.6	1.8	2.0	2.1
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	1.2	1.3	1.2	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	1.8	2.5	2.7	2.7
17. Total current expenditure	40.9	40.1	39.3	38.6	37.1	34.8	34.2	33.6	31.5	31.8	37.0	36.3	34.7	34.2	34.3	33.7
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	-4.6	-2.3	-1.8	-1.0	-0.9
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	0.8	0.3	0.1	0.1
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	33.2	32.7	33.4	32.9
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	2.3	2.4	1.7	1.7
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	1.1	1.0	0.6	0.6
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	38.2	37.6	36.7	36.1
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	28.6	27.9	28.8	28.3
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	-4.9	-4.9	-3.2	-3.1

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	2014
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	8.8	-1.2	2.9	3.3
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	1.9	6.4	9.8	7.8	6.7
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	4.6	3.0	10.3	2.0
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	4.8	3.8	10.0	1.9
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	-14.6	14.6	24.2	4.4	6.0
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	7.4	5.4	6.8	3.7
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	1.9	-2.4	1.3	1.2	3.8
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	0.0	-2.7	2.0	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	-2.2	0.5	0.3	5.9
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	4.6	-3.0	-2.9	0.0	3.0
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	-2.9	-6.0	6.4	5.3
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	0.5	0.5	4.2	1.9
13. Social transfers in kind via market product	986.6	6.8	12.0	20.7	31.0	2.3	56.7	10.8	13.3	14.9	4.0	6.0	-2.6	11.5	0.1	4.3
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	22.6	18.0	17.6	9.0
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	-3.4	6.7	-1.6	0.8
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	0.2	0.7	0.2	0.0
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	3.0	0.3	3.8	4.2	3.5
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	0.5	0.8	0.1
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	34.7	-62.5	-75.4	3.0
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	7.9	3.8	6.1	3.7
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	-7.6	10.2	-25.2	5.0
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	0.1	-0.1	-0.4	0.0
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	0.2	3.8	1.2	3.6
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	2.1	6.6	3.0	7.0	3.3
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	2.7	0.1	1.6	0.1

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	2014
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	4.9	4.9	3.2	3.1
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	1.6	1.8	2.0	2.1
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	4.0	4.3	4.0	4.0
4. Nominal GDP growth rate	7.4	10.9	8.7	8.6	10.3	11.2	9.2	11.5	11.7	8.8	-6.1	4.9	4.9	5.5	3.8	5.3
(% 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	4.9	4.9	3.2	3.1
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	-1.7	-1.9	-2.2	-1.9	-2.7
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	-0.7	5.8	1.3	1.2
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	6.6	6.3	3.4	3.1	1.3	1.1
9. Snow-ball effect	1.0	-0.6	0.0	-0.3	-1.6	-2.1	-1.8	-2.1	-1.8	-1.1	3.2	-0.3	-0.4	-0.5	0.1	-0.7
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	-0.7	5.8	1.3	1.2
(% 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	5.4	2.3	8.4	2.6	1.6
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	27.9	35.6	41.0	43.3	51.7	54.3	55.9

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

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

3) Line 7 = line 10.

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

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

Table 17A

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

Finland

(Mrd EURO-FIM)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	23.9	26.8	27.3	28.3	29.3
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	32.8	34.2
3. Social contributions	3.6	6.5	11.3	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	24.6	25.2	26.2
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	22.3	22.9	24.0	24.6	25.2	26.2
5. Other current revenue, including sales	2.0	4.3	7.5	9.4	11.0	13.7	14.4	15.7	17.6	19.8	18.2	18.6	19.7	20.0	20.5	21.3
6. Total current revenue	14.6	28.5	47.7	53.0	72.7	79.3	82.9	87.6	94.2	98.5	91.4	94.0	101.4	103.6	106.8	111.0
7. Government consumption expenditure	6.1	11.8	19.4	21.9	27.2	33.9	35.5	36.9	38.7	41.7	43.4	44.2	46.0	47.1	48.6	50.4
8. Collective consumption	2.4	4.3	6.9	8.2	9.9	11.8	12.3	12.6	13.2	14.3	14.8	14.7	15.0	15.6	16.0	16.5
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	29.6	31.0	31.6	32.6	33.9
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	25.9	26.8	27.7	28.7	29.7
11. Intermediate consumption	2.1	4.1	6.9	8.5	10.7	14.0	14.8	15.6	16.7	18.5	19.6	20.5	21.3	21.0	21.4	22.1
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	32.8	34.0	36.1	36.8	37.9
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	4.9	5.1	5.6	5.9	6.2
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	2.1	2.1	2.3
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	2.7	2.7	2.7	2.8
16. Other current expenditure	0.4	0.8	1.5	1.9	3.0	3.8	4.1	4.4	4.4	4.8	5.2	5.4	5.8	6.0	6.3	6.6
17. Total current expenditure	11.9	24.4	39.4	53.8	60.2	71.4	74.4	77.1	80.3	85.9	90.6	94.0	97.8	101.4	104.1	107.8
18. Gross saving	2.6	4.1	8.3	-0.7	12.5	7.9	8.4	10.5	13.9	12.6	0.8	0.0	3.5	2.2	2.8	3.2
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	0.7	0.7	0.7	0.7	0.7
20. Total revenue	14.6	28.6	47.9	53.2	73.2	79.9	83.5	88.3	94.8	99.4	92.0	94.7	102.0	104.3	107.5	111.7
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	4.5	4.6	4.9	5.1	5.2
22. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.5	0.6	0.4	0.5	0.7	0.8	0.6	0.7	1.4	0.7	0.7
23. Total expenditure	13.4	26.7	43.0	59.1	63.9	76.2	79.0	81.4	85.2	91.3	96.3	99.2	103.2	107.7	109.8	113.7
24. Tax burden	12.2	23.2	39.7	44.2	62.7	66.4	69.3	72.8	77.5	79.9	74.1	76.2	82.5	84.4	87.2	90.7
25. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.3	3.8	4.5	6.9	9.6	8.2	-4.3	-4.5	-1.2	-3.5	-2.4	-2.0

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	2014
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	14.1	14.0	14.2	14.2
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	16.0	16.3	16.3	16.4	16.6
3. Social contributions	10.7	11.3	12.7	14.7	12.1	11.8	12.1	12.4	12.0	12.2	12.9	12.8	12.7	12.6	12.6	12.7
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	12.9	12.8	12.7	12.6	12.6	12.7
5. Other current revenue, including sales	5.9	7.6	8.4	9.8	8.3	9.0	9.1	9.5	9.8	10.6	10.5	10.4	10.4	10.3	10.3	10.3
6. Total current revenue	43.9	49.7	53.4	55.2	55.0	52.1	52.6	52.9	52.4	53.1	53.0	52.6	53.5	53.2	53.4	53.8
7. Government consumption expenditure	18.4	20.6	21.8	22.7	20.6	22.2	22.5	22.2	21.5	22.5	25.2	24.7	24.3	24.2	24.3	24.4
8. Collective consumption	7.1	7.5	7.8	8.5	7.5	7.7	7.8	7.6	7.4	7.7	8.6	8.2	7.9	8.0	8.0	8.0
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	16.6	16.5	16.3	16.2	16.3	16.4
10. Compensation of employees	12.5	14.4	14.8	15.1	13.1	13.6	13.8	13.5	12.9	13.3	14.8	14.5	14.2	14.3	14.3	14.4
11. Intermediate consumption	6.4	7.2	7.8	8.9	8.1	9.2	9.4	9.4	9.3	10.0	11.4	11.4	11.2	10.8	10.7	10.7
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	18.2	18.3	18.0	18.5	18.4	18.4
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	2.7	2.7	2.7	2.9	2.9	3.0
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	1.1	1.1	1.1
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	1.4	1.4	1.4	1.4
16. Other current expenditure	1.1	1.4	1.7	2.0	2.3	2.5	2.6	2.6	2.5	2.6	3.0	3.0	3.0	3.1	3.1	3.2
17. Total current expenditure	35.9	42.5	44.2	56.0	45.5	46.9	47.3	46.5	44.7	46.3	52.6	52.6	51.7	52.1	52.0	52.3
18. Gross saving	8.0	7.1	9.3	-0.8	9.4	5.2	5.3	6.3	7.7	6.8	0.5	0.0	1.9	1.1	1.4	1.5
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	0.4	0.3	0.3	0.3	0.3
20. Total revenue	44.0	49.9	53.6	55.4	55.4	52.5	53.0	53.3	52.7	53.6	53.4	53.0	53.9	53.6	53.7	54.2
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	2.5	2.5	2.5	2.5
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	0.4	0.7	0.3	0.3
23. Total expenditure	40.2	46.5	48.2	61.5	48.3	50.0	50.2	49.1	47.4	49.2	55.9	55.5	54.5	55.3	54.9	55.1
24. Tax burden	36.6	40.5	44.4	46.0	47.4	43.6	44.1	43.9	43.1	43.0	43.0	42.6	43.6	43.4	43.6	44.0
25. Net lending (+) or net borrowing (-)	3.8	3.4	5.4	-6.1	7.0	2.5	2.9	4.2	5.3	4.4	-2.5	-2.5	-0.6	-1.8	-1.2	-1.0

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	2014
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	3.5	11.7	2.0	3.7	3.7
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	8.0	2.5	3.5	4.2
3. Social contributions	15.8	18.4	18.5	1.3	1.0	3.5	6.3	7.3	5.4	4.4	-1.3	2.7	4.8	2.5	2.5	4.2
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	-1.3	2.7	4.8	2.5	2.5	4.2
5. Other current revenue, including sales	20.2	12.4	15.9	14.8	18.4	7.8	5.0	9.4	12.1	12.2	-8.0	2.1	6.2	1.6	2.4	3.6
6. Total current revenue	19.3	13.2	10.1	5.7	11.9	4.0	4.5	5.8	7.5	4.6	-7.2	2.8	7.8	2.2	3.1	3.9
7. Government consumption expenditure	16.7	13.9	14.2	5.2	3.8	5.2	4.9	3.8	5.1	7.7	3.9	2.0	4.0	2.5	3.2	3.5
8. Collective consumption	16.1	12.4	16.1	2.7	1.6	4.1	4.3	2.3	5.4	8.0	3.1	-0.7	2.5	3.6	2.9	3.0
9. Social transfers in kind	17.2	14.9	13.2	6.8	5.1	5.8	5.2	4.6	5.0	7.5	4.3	3.4	4.7	2.0	3.4	3.8
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	2.0	3.4	3.4	3.4	3.5
11. Intermediate consumption	15.7	14.6	15.7	5.5	4.1	6.5	5.7	5.0	7.3	11.1	5.5	4.6	3.8	-1.3	1.8	3.5
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	9.8	4.7	3.9	6.0	2.0	3.0
13. Social transfers in kind via market product	19.4	13.0	16.0	16.8	8.4	9.4	7.0	7.3	5.5	11.9	6.0	6.2	6.0	8.0	6.0	6.0
14. Interest	22.0	19.5	3.6	3.6	0.5	-6.2	-1.1	1.7	10.5	-1.3	-24.3	-3.1	8.8	2.0	0.1	9.6
15. Subsidies	14.2	6.4	10.5	-1.2	2.4	0.0	2.9	8.7	2.8	6.2	0.6	8.2	1.5	0.9	0.0	1.6
16. Other current expenditure 1)	0.2	0.1	0.1	0.1	-0.1	0.0	0.1	0.0	-0.2	0.1	0.4	0.0	0.0	0.1	0.0	0.1
17. Total current expenditure	16.8	13.8	13.5	3.5	2.0	4.2	4.2	3.6	4.2	7.0	5.4	3.8	4.0	3.7	2.6	3.6
18. Gross saving 1)	1.2	0.0	-0.9	1.3	4.6	-0.1	0.2	1.0	1.4	-0.9	-6.3	-0.5	1.9	-0.7	0.3	0.2
19. Capital transfers received	7.4	178.8	25.6	4.0	15.2	10.7	0.9	6.7	-7.6	44.3	-31.0	10.5	-5.9	0.6	0.6	3.1
20. Total revenue	19.3	13.5	10.2	5.7	11.9	4.0	4.5	5.8	7.4	4.9	-7.5	2.9	7.7	2.2	3.1	3.9
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	3.9	-8.5	4.2	6.2	3.2	2.3
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	0.0	0.3	-0.4	0.0
23. Total expenditure	15.9	13.5	14.2	5.1	1.0	4.4	3.7	3.0	4.7	7.1	5.5	3.0	4.1	4.4	2.0	3.5
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	2.9	8.2	2.4	3.2	4.0
25. Net lending (+) or net borrowing (-) 1)	1.4	0.1	-1.4	0.6	5.3	-0.2	0.4	1.3	1.1	-0.9	-6.9	0.0	1.9	-1.2	0.6	0.2

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	2014
1. Net borrowing (% of GDP) 1)	6.1	-7.0	-5.1	-4.2	-2.6	-2.5	-2.9	-4.2	-5.3	-4.4	2.5	2.5	0.6	1.8	1.2	1.0
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	1.1	1.1	1.1
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	2.6	2.4	2.3	2.1	2.1
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	-7.2	3.8	5.9	2.8	2.7	3.1
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	6.1	-7.0	-5.1	-4.2	-2.6	-2.5	-2.9	-4.2	-5.3	-4.4	2.5	2.5	0.6	1.8	1.2	1.0
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	2.6	-1.6	-2.7	-1.3	-1.4	-1.7
7. Stock-flow adjustment 3)	-2.6	8.5	6.0	4.5	6.2	4.3	1.7	4.2	4.0	4.3	4.5	4.2	2.5	3.7	1.8	1.1
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	2.2	-9.8	-7.8	-6.3	-4.4	-4.0	-4.4	-5.6	-6.8	-5.8	1.3	1.4	-0.5	0.7	0.1	-0.2
9. Snow-ball effect	-0.7	-0.6	0.4	0.8	1.2	-0.4	0.0	-0.7	-1.6	0.3	3.8	-0.5	-1.6	-0.2	-0.4	-0.5
10. Stock-flow adjustment 3)	-2.6	8.5	6.0	4.5	6.2	4.3	1.7	4.2	4.0	4.3	4.5	4.2	2.5	3.7	1.8	1.1
(% 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	9.6	5.1	0.4	4.1	1.5	0.4
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	43.5	48.6	49.0	53.1	54.7	55.0

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 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	2014
1. Taxes on production and imports	658	875	896	935	966	1013	1059	1123	1175	1158	1119	1165	1202	1232	1268	1302
2. Current taxes on income and wealth	639	867	874	871	868	902	956	1056	1144	1154	1034	1059	1118	1180	1226	1251
3. Social contributions	951	1074	1107	1144	1188	1222	1255	1308	1360	1416	1410	1436	1478	1504	1535	1571
4. Of which actual social contributions	870	995	1025	1059	1100	1131	1162	1213	1261	1313	1302	1325	1365	1390	1420	1454
5. Other current revenue, including sales	261	276	298	299	298	309	324	347	370	397	400	409	429	437	451	466
6. Total current revenue	2509	3091	3175	3249	3319	3446	3595	3834	4049	4124	3963	4068	4227	4353	4480	4591
7. Government consumption expenditure	1129	1339	1405	1482	1546	1602	1664	1736	1806	1899	1988	2017	2031	2043	2065	2103
8. Collective consumption	465	543	565	592	613	636	653	675	698	736	770	774	776	781	788	801
9. Social transfers in kind	665	796	841	891	933	965	1012	1061	1108	1163	1218	1243	1255	1263	1277	1301
10. Compensation of employees	609	708	736	771	801	825	855	882	911	951	986	996	1000	998	1011	1024
11. Intermediate consumption	270	323	338	360	374	391	411	427	451	480	510	520	519	521	522	531
12. Social transfers other than in kind	938	1088	1133	1193	1245	1287	1328	1369	1411	1474	1573	1613	1637	1674	1712	1759
13. Social transfers in kind via market produce	275	329	350	371	390	401	418	444	464	489	518	533	543	556	570	589
14. Interest	301	263	268	255	248	243	242	248	268	281	255	260	287	299	313	326
15. Subsidies	92	98	101	102	102	99	98	102	108	111	121	126	121	119	121	122
16. Other current expenditure	92	132	139	151	166	175	187	192	198	213	228	232	232	239	245	251
17. Total current expenditure	2576	2942	3065	3202	3325	3422	3537	3665	3811	3998	4192	4279	4340	4406	4492	4597
18. Gross saving	-67	149	110	47	-6	24	57	169	238	126	-229	-211	-113	-53	-12	-7
19. Capital transfers received	29	32	29	36	64	53	54	44	42	36	42	40	46	41	38	39
20. Total revenue	2539	3123	3205	3286	3383	3499	3648	3879	4091	4160	4005	4108	4273	4394	4518	4630
21. Gross fixed capital formation	147	173	180	179	193	195	204	216	234	243	251	234	219	201	198	201
22. Other capital expenditure	234	16	98	100	102	111	112	114	107	115	128	164	105	102	82	82
23. Total expenditure	2942	3131	3343	3481	3620	3727	3853	3995	4152	4356	4572	4677	4664	4708	4772	4879
24. Tax burden	2222	2786	2842	2908	2990	3091	3220	3434	3624	3667	3496	3584	3727	3846	3956	4050
25. Net lending (+) or net borrowing (-)	-403	-7	-139	-195	-237	-228	-205	-116	-61	-196	-566	-569	-391	-314	-254	-250

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	2014
1. Taxes on production and imports	11.8	12.9	12.7	12.8	12.8	12.9	13.0	13.1	13.0	12.5	12.5	12.7	12.8	13.0	13.1	13.1
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	11.5	11.9	12.4	12.7	12.6
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	15.8	15.9	15.8
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	14.7	14.6
5. Other current revenue, including sales	4.7	4.1	4.2	4.1	3.9	3.9	4.0	4.1	4.1	4.3	4.5	4.5	4.6	4.6	4.7	4.7
6. Total current revenue	45.0	45.6	44.8	44.3	44.0	43.9	44.1	44.8	44.8	44.6	44.4	44.3	44.9	45.8	46.4	46.2
7. Government consumption expenditure	20.3	19.7	19.8	20.2	20.5	20.4	20.4	20.3	20.0	20.5	22.3	22.0	21.6	21.5	21.4	21.1
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	8.2	8.2	8.2	8.1
9. Social transfers in kind	11.9	11.7	11.9	12.2	12.4	12.3	12.4	12.4	12.3	12.6	13.7	13.5	13.3	13.3	13.2	13.1
10. Compensation of employees	10.9	10.4	10.4	10.5	10.6	10.5	10.5	10.3	10.1	10.3	11.1	10.9	10.6	10.5	10.5	10.3
11. Intermediate consumption	4.8	4.8	4.8	4.9	5.0	5.0	5.0	5.0	5.0	5.2	5.7	5.7	5.5	5.5	5.4	5.3
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	15.9	17.6	17.6	17.4	17.6	17.7	17.7
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	5.9	5.9	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	3.2	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	1.3	1.2
16. Other current expenditure	1.6	1.9	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	2.5
17. Total current expenditure	46.2	43.4	43.3	43.7	44.1	43.5	43.4	42.8	42.2	43.3	47.0	46.6	46.1	46.4	46.5	46.2
18. Gross saving	-1.2	2.2	1.6	0.6	-0.1	0.3	0.7	2.0	2.6	1.4	-2.6	-2.3	-1.2	-0.6	-0.1	-0.1
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	0.5	0.4	0.4	0.4
20. Total revenue	45.5	46.1	45.2	44.8	44.8	44.5	44.8	45.3	45.3	45.0	44.9	44.8	45.4	46.2	46.8	46.6
21. Gross fixed capital formation	2.6	2.5	2.5	2.4	2.6	2.5	2.5	2.5	2.6	2.6	2.8	2.6	2.3	2.1	2.0	2.0
22. Other capital expenditure	4.2	0.2	1.4	1.4	1.3	1.4	1.4	1.3	1.2	1.2	1.4	1.8	1.1	1.1	0.9	0.8
23. Total expenditure	52.8	46.2	47.2	47.5	48.0	47.4	47.3	46.6	46.0	47.1	51.2	51.0	49.5	49.5	49.4	49.1
24. Tax burden	39.8	41.1	40.1	39.7	39.6	39.3	39.5	40.1	40.1	39.7	39.2	39.1	39.6	40.5	41.0	40.7
25. Net lending (+) or net borrowing (-)	-7.2	-0.1	-2.0	-2.7	-3.1	-2.9	-2.5	-1.4	-0.7	-2.1	-6.3	-6.2	-4.1	-3.3	-2.6	-2.5

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	2014
1. Taxes on production and imports	6.0	3.4	2.5	4.3	3.3	4.9	4.6	6.0	4.7	-1.5	-3.4	4.1	3.2	2.5	2.9	2.7
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	5.5	5.6	3.9	2.1
3. Social contributions	5.3	3.7	3.0	3.4	3.8	2.9	2.7	4.2	4.0	4.1	-0.4	1.8	2.9	1.7	2.1	2.4
4. Of which actual social contributions	6.6	3.9	3.1	3.3	3.8	2.8	2.7	4.4	3.9	4.1	-0.8	1.8	3.0	1.8	2.2	2.4
5. Other current revenue, including sales	3.1	3.2	8.2	0.4	-0.5	3.8	4.9	7.1	6.4	7.3	0.9	2.0	5.0	1.9	3.2	3.4
6. Total current revenue	5.7	4.2	2.7	2.3	2.2	3.8	4.3	6.7	5.6	1.9	-3.9	2.6	3.9	3.0	2.9	2.5
7. Government consumption expenditure	4.7	4.6	5.0	5.5	4.3	3.6	3.9	4.3	4.0	5.2	4.7	1.4	0.7	0.6	1.0	1.8
8. Collective consumption	4.4	4.2	4.0	4.8	3.6	3.8	2.6	3.5	3.3	5.5	4.6	0.6	0.3	0.6	0.9	1.7
9. Social transfers in kind	5.0	4.9	5.6	6.0	4.7	3.5	4.8	4.8	4.5	4.9	4.8	2.0	1.0	0.6	1.1	1.9
10. Compensation of employees	5.0	3.7	3.9	4.7	3.9	3.1	3.6	3.3	3.3	4.4	3.7	1.0	0.3	-0.2	1.3	1.2
11. Intermediate consumption	4.7	5.3	4.7	6.4	3.8	4.7	5.1	4.0	5.5	6.4	6.3	1.9	-0.2	0.3	0.1	1.7
12. Social transfers other than in kind	5.6	2.1	4.2	5.3	4.3	3.4	3.1	3.1	3.1	4.5	6.7	2.5	1.5	2.2	2.3	2.7
13. Social transfers in kind via market produ	4.0	5.9	6.2	6.0	5.2	3.0	4.2	6.3	4.5	5.2	6.0	2.9	1.9	2.4	2.4	3.3
14. Interest	5.8	1.5	2.1	-4.8	-2.8	-2.1	-0.5	2.6	8.0	4.8	-9.1	1.8	10.4	4.2	4.8	4.1
15. Subsidies	0.7	0.5	2.6	1.2	-0.3	-2.5	-1.4	3.8	6.7	2.4	9.3	3.7	-3.8	-1.7	1.8	0.7
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	0.0	-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	4.9	2.1	1.4	1.5	2.0	2.4
18. Gross saving 1)	0.2	0.3	-0.6	-0.9	-0.7	0.4	0.4	1.3	0.7	-1.3	-3.9	0.3	1.1	0.6	0.4	0.1
19. Capital transfers received	-9.4	-3.0	-9.6	23.8	75.6	-16.3	0.4	-17.1	-4.6	-15.1	16.4	-5.4	17.2	-12.7	-5.3	1.4
20. Total revenue	5.6	4.1	2.6	2.5	3.0	3.4	4.3	6.3	5.5	1.7	-3.7	2.6	4.0	2.8	2.8	2.5
21. Gross fixed capital formation	1.9	5.5	4.5	-1.0	8.0	0.8	4.7	5.9	8.4	4.0	3.2	-6.7	-6.5	-8.4	-1.4	1.4
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	-0.7	0.0	-0.2	0.0
23. Total expenditure	-0.4	1.1	6.8	4.1	4.0	3.0	3.4	3.7	4.0	4.9	4.9	2.3	-0.3	0.9	1.4	2.3
24. Tax burden	6.2	4.4	2.0	2.3	2.8	3.4	4.2	6.6	5.5	1.2	-4.7	2.5	4.0	3.2	2.9	2.4
25. Net lending (+) or net borrowing (-) 1)	2.9	1.4	-1.9	-0.7	-0.5	0.2	0.4	1.2	0.7	-1.4	-4.2	0.1	2.1	0.8	0.7	0.1

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	2014
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	6.3	6.2	4.1	3.3	2.6	2.5
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	3.2	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	3.7	3.6	3.5	3.6
4. Nominal GDP growth rate	4.5	5.2	4.4	3.5	3.0	4.2	3.6	5.1	5.4	2.3	-3.5	2.8	2.7	0.9	1.6	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	6.3	6.2	4.1	3.3	2.6	2.5
6. Contribution of nominal GDP growth	-3.1	-3.6	-2.9	-2.3	-2.0	-2.8	-2.5	-3.4	-3.5	-1.5	2.5	-2.2	-2.2	-0.8	-1.5	-2.7
7. Stock-flow adjustment 3)	0.5	1.0	0.0	-0.5	0.0	0.3	0.6	0.4	0.5	3.2	0.9	1.6	0.6	2.3	0.4	0.0
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	1.1	0.2	-0.6	-0.8
9. Snow-ball effect	0.9	0.3	0.8	1.2	1.3	0.3	0.5	-0.5	-0.6	1.5	5.4	0.6	0.8	2.4	1.8	0.5
10. Stock-flow adjustment 3)	0.5	1.0	0.0	-0.5	0.0	0.3	0.6	0.4	0.5	3.2	0.9	1.6	0.6	2.3	0.4	0.0
(% of GDP)																
11. Change in gross debt 5)	-1.2	-2.4	-1.0	-0.2	1.2	0.4	0.7	-1.6	-2.3	3.8	9.8	5.6	2.5	4.9	1.6	-0.2
12. Level of gross debt (end of year)	71.7	69.2	68.2	68.1	69.2	69.6	70.3	68.7	66.4	70.2	80.0	85.6	88.1	92.9	94.5	94.3

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 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	2014
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	10.47	10.92	11.92	12.61	13.35
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	3.62	3.69	3.81	3.98	4.18
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	5.51	5.58	5.79	6.07
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	5.51	5.58	5.79	6.07
5. Other current revenue, including sales	2.17	2.52	3.29	3.27	2.76	3.14	3.19	2.85	3.86	5.26	5.06	4.09	4.19	4.40	4.65	4.92
6. Total current revenue	9.71	11.13	12.58	12.69	13.81	16.01	17.29	18.55	23.39	26.99	24.50	23.15	24.31	25.72	27.03	28.53
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	11.88	12.06	12.53	12.93
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	5.80	5.94	6.11	6.39	6.68
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	5.66	5.95	5.94	6.14	6.26
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	6.70	6.77	6.88	7.17	7.48
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	4.19	4.58	4.61	4.73	4.79
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	8.92	9.14	9.78	10.13
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	1.16	1.40	1.47	1.54	1.60
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	0.47	0.65	0.72	0.76
15. Subsidies	0.39	0.28	0.29	0.29	0.36	0.39	0.35	0.37	0.50	0.80	0.81	0.85	0.66	0.69	0.71	0.74
16. Other current expenditure	0.32	0.25	0.39	0.46	0.47	0.52	0.69	0.57	1.08	1.81	3.02	0.72	1.23	1.29	1.31	1.35
17. Total current expenditure	:	10.21	11.16	11.80	12.78	13.92	15.21	15.79	18.62	22.65	24.77	22.91	24.04	24.71	25.99	26.94
18. Gross saving	1.02	0.92	1.42	0.89	1.03	2.09	2.08	2.75	4.77	4.34	-0.27	0.24	0.27	1.00	1.04	1.59
19. Capital transfers received	0.03	0.03	0.04	0.04	0.06	0.09	0.13	0.22	0.90	0.77	0.86	1.04	0.98	1.05	1.18	1.33
20. Total revenue	9.74	11.16	12.62	12.73	13.87	16.10	17.43	18.77	24.29	27.76	25.36	24.19	25.29	26.76	28.21	29.86
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	3.23	2.56	2.93	3.19	3.52
22. Other capital expenditure	0.11	0.12	0.10	0.30	0.19	0.18	0.18	-0.06	1.81	0.09	0.17	0.24	0.23	0.25	0.26	0.28
23. Total expenditure	9.72	11.31	12.30	13.13	14.02	15.36	16.95	17.80	23.59	26.60	28.32	26.39	26.83	27.90	29.44	30.73
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	19.52	20.61	21.85	22.96	24.23
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	-2.20	-1.54	-1.13	-1.23	-0.88

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	2014
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	14.5	15.6	15.9	16.1
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	5.1	4.9	5.0	5.0	5.0
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	7.0	7.3	7.3	7.3	7.3
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	7.0	7.3	7.3	7.3	7.3
5. Other current revenue, including sales	8.9	9.2	10.9	9.9	7.7	7.9	7.0	5.5	6.4	7.6	7.4	5.8	5.6	5.7	5.9	5.9
6. Total current revenue	39.9	40.6	41.5	38.2	38.6	40.2	38.0	35.8	38.9	38.9	35.9	32.8	32.3	33.6	34.0	34.3
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	15.8	15.7	15.8	15.6
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	8.2	7.9	8.0	8.0	8.0
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	7.9	7.8	7.7	7.5
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	9.5	9.0	9.0	9.0	9.0
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	5.9	6.1	6.0	6.0	5.8
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	11.9	11.9	12.3	12.2
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	1.7	1.9	1.9	1.9	1.9
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	0.6	0.8	0.9	0.9
15. Subsidies	1.6	1.0	1.0	0.9	1.0	1.0	0.8	0.7	0.8	1.1	1.2	1.2	0.9	0.9	0.9	0.9
16. Other current expenditure	1.3	0.9	1.3	1.4	1.3	1.3	1.5	1.1	1.8	2.6	4.4	1.0	1.6	1.7	1.6	1.6
17. Total current expenditure	:	37.3	36.8	35.6	35.7	35.0	33.4	30.5	30.9	32.7	36.3	32.5	31.9	32.3	32.7	32.4
18. Gross saving	4.2	3.3	4.7	2.7	2.9	5.3	4.6	5.3	7.9	6.3	-0.4	0.3	0.4	1.3	1.3	1.9
19. Capital transfers received	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.4	1.5	1.1	1.3	1.5	1.3	1.4	1.5	1.6
20. Total revenue	40.1	40.7	41.7	38.4	38.7	40.4	38.3	36.2	40.4	40.1	37.1	34.3	33.6	34.9	35.5	35.9
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	4.6	3.4	3.8	4.0	4.2
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	0.3
23. Total expenditure	40.0	41.3	40.6	39.6	39.1	38.6	37.3	34.4	39.2	38.4	41.4	37.4	35.6	36.4	37.0	37.0
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	27.7	27.4	28.5	28.9	29.1
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	-2.0	-1.5	-1.5	-1.1

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	2014
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	1.3	4.2	9.2	5.8	5.9
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	-5.5	2.0	3.3	4.4	5.0
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	10.9	1.2	3.9	4.8
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	10.9	1.2	3.9	4.8
5. Other current revenue, including sales	17.3	16.0	30.8	-0.6	-15.6	13.7	1.6	-10.8	35.3	36.5	-4.0	-19.2	2.7	5.0	5.6	5.9
6. Total current revenue	6.8	14.6	13.1	0.9	8.8	16.0	8.0	7.2	26.1	15.4	-9.2	-5.5	5.0	5.8	5.1	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	-0.2	3.8	1.4	3.9	3.2
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	-9.0	2.4	3.0	4.5	4.5
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	10.7	5.2	-0.1	3.3	1.9
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	-1.4	1.1	1.6	4.2	4.3
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	-1.6	9.3	0.6	2.6	1.3
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	0.7	2.4	7.0	3.6
13. Social transfers in kind via market product	:	:	742.0	-42.6	17.5	-5.4	-3.3	10.6	28.0	47.8	3.9	5.6	20.7	4.4	5.0	4.0
14. Interest	-6.7	28.5	13.0	-41.8	5.9	-4.7	-3.7	-5.6	2.6	-13.9	-14.4	-18.0	10.7	37.1	11.2	5.1
15. Subsidies	-12.8	-27.7	3.9	-0.9	23.9	9.5	-10.6	7.4	33.8	59.3	1.3	5.2	-22.7	5.0	3.0	3.5
16. Other current expenditure 1)	0.8	-0.4	0.4	0.1	-0.1	0.0	0.2	-0.4	0.7	0.8	1.8	-3.4	0.6	0.0	0.0	0.0
17. Total current expenditure	:	:	9.3	5.7	8.3	8.9	9.2	3.8	17.9	21.6	9.4	-7.5	4.9	2.8	5.2	3.7
18. Gross saving 1)	-1.4	-0.8	1.3	-2.0	0.2	2.4	-0.7	0.7	2.6	-1.7	-6.7	0.7	0.0	0.9	0.0	0.6
19. Capital transfers received	5.2	10.2	23.6	7.1	51.2	34.1	56.4	65.2	304.3	-13.9	11.0	21.2	-5.9	6.9	12.4	12.8
20. Total revenue	6.8	14.6	13.1	0.9	8.9	16.1	8.2	7.7	29.4	14.3	-8.7	-4.6	4.6	5.8	5.4	5.8
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	-4.3	-20.9	14.7	8.7	10.4
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	0.1	0.0	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	32.5	12.8	6.4	-6.8	1.7	4.0	5.5	4.4
24. Tax burden	4.0	15.5	7.9	1.4	17.4	16.6	9.7	11.9	26.1	11.5	-11.3	-1.5	5.6	6.0	5.1	5.5
25. Net lending (+) or net borrowing (-) 1)	-1.1	-0.6	1.6	-2.3	0.8	2.3	-0.8	0.8	-0.7	0.5	-6.0	1.2	1.1	0.6	-0.1	0.5

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	2014
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	2.0	1.5	1.5	1.1
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	0.6	0.8	0.9	0.9
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	4.1	5.3	4.8	5.3
4. Nominal GDP growth rate	5.7	12.7	10.6	9.5	7.9	11.2	14.2	13.8	16.2	15.1	-1.4	3.2	6.7	1.8	3.7	4.6
(% 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	2.0	1.5	1.5	1.1
6. Contribution of nominal GDP growth	-4.2	-8.8	-6.9	-5.7	-3.8	-4.5	-4.6	-3.3	-3.0	-2.3	0.2	-0.5	-1.0	-0.3	-0.7	-0.8
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	-1.0	-0.9	2.0	-2.3	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	-2.6	3.6	2.5	1.4	0.6	0.6	0.1
9. Snow-ball effect	-0.5	-4.6	-2.7	-3.5	-1.6	-2.6	-3.0	-2.0	-1.8	-1.4	1.0	0.2	-0.4	0.6	0.2	0.1
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	-1.0	-0.9	2.0	-2.3	0.0
(% of GDP)																
11. Change in gross debt 5)	0.0	-5.1	-6.6	-13.6	-8.0	-7.4	-9.5	-5.9	-4.4	-3.5	0.9	1.6	0.1	3.2	-1.5	0.3
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	16.2	16.3	19.5	18.1	18.3

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

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

3) Line 7 = line 10.

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

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

Table 20A

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

Czech Republic

(Mrd CZK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	179	246	257	266	285	326	343	353	395	407	415	423	440	448	455	467
2. Current taxes on income and wealth	140	180	203	224	247	268	276	296	330	308	272	262	275	280	287	298
3. Social contributions	226	342	367	398	421	453	482	525	577	599	560	578	592	597	607	624
4. Of which actual social contributions	225	342	367	398	421	452	482	524	576	599	559	577	592	596	606	623
5. Other current revenue, including sales	64	91	104	111	119	128	127	133	146	155	163	162	163	162	162	164
6. Total current revenue	609	859	931	999	1072	1174	1228	1307	1448	1468	1409	1425	1471	1487	1511	1553
7. Government consumption expenditure	309	460	498	557	610	630	667	694	726	759	809	807	793	794	801	811
8. Collective consumption	149	231	243	276	310	302	336	349	363	380	399	398	381	388	392	396
9. Social transfers in kind	160	229	255	281	300	328	331	345	363	380	410	409	412	406	408	415
10. Compensation of employees	108	155	173	192	214	222	238	252	269	280	293	286	280	287	292	298
11. Intermediate consumption	97	144	153	173	196	193	206	211	219	228	238	235	224	216	213	211
12. Social transfers other than in kind	171	293	311	333	345	359	375	408	456	477	509	518	527	544	556	570
13. Social transfers in kind via market produce	75	115	127	145	153	163	170	174	187	199	219	222	228	230	233	237
14. Interest	16	18	24	29	29	32	34	36	40	40	48	53	53	56	59	63
15. Subsidies	40	60	64	56	67	57	53	60	61	62	75	71	80	78	79	81
16. Other current expenditure	15	21	18	22	33	34	43	47	53	59	59	63	67	69	72	73
17. Total current expenditure	522	807	871	950	1037	1062	1119	1189	1285	1345	1442	1448	1458	1480	1503	1532
18. Gross saving	87	53	60	49	36	113	109	118	163	124	-33	-23	13	7	8	21
19. Capital transfers received	8	4	7	4	92	10	11	21	28	30	53	56	58	49	48	49
20. Total revenue	617	863	938	1003	1164	1185	1239	1328	1476	1499	1462	1481	1528	1536	1559	1603
21. Gross fixed capital formation	77	79	74	79	182	123	132	150	153	176	192	164	140	133	133	136
22. Other capital expenditure	214	59	130	142	126	83	89	68	65	64	47	51	56	59	57	64
23. Total expenditure	813	945	1075	1171	1345	1268	1340	1407	1503	1585	1680	1664	1654	1672	1694	1732
24. Tax burden	545	768	827	888	954	1053	1112	1185	1314	1326	1256	1274	1323	1342	1363	1403
25. Net lending (+) or net borrowing (-)	-196	-82	-137	-168	-180	-83	-101	-80	-27	-86	-218	-183	-125	-136	-134	-130

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	2014
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	11.0	11.1	11.5	11.7	11.6	11.6
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	7.2	6.9	7.2	7.3	7.3	7.4
3. Social contributions	14.7	15.1	15.0	15.5	15.7	15.5	15.5	15.7	15.7	15.6	14.9	15.2	15.4	15.6	15.5	15.5
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	15.2	15.4	15.6	15.5	15.4
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	4.2	4.2	4.1	4.1
6. Total current revenue	39.7	37.9	38.0	38.9	39.9	40.1	39.4	39.0	39.5	38.2	37.5	37.5	38.3	38.8	38.6	38.5
7. Government consumption expenditure	20.1	20.3	20.3	21.7	22.7	21.5	21.4	20.7	19.8	19.7	21.5	21.3	20.6	20.7	20.4	20.1
8. Collective consumption	9.7	10.2	9.9	10.7	11.5	10.3	10.8	10.4	9.9	9.9	10.6	10.5	9.9	10.1	10.0	9.8
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	10.9	10.8	10.7	10.6	10.4	10.3
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	7.5	7.3	7.5	7.5	7.4
11. Intermediate consumption	6.3	6.4	6.3	6.8	7.3	6.6	6.6	6.3	6.0	5.9	6.3	6.2	5.8	5.6	5.4	5.2
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	13.5	13.6	13.7	14.2	14.2	14.1
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	5.8	5.9	5.9	6.0	5.9	5.9
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	1.6
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	2.1	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	1.8	1.8	1.8
17. Total current expenditure	34.0	35.5	35.6	37.0	38.6	36.2	35.9	35.5	35.1	34.9	38.4	38.1	38.0	38.6	38.4	37.9
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	0.3	0.2	0.2	0.5
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	1.5	1.3	1.2	1.2
20. Total revenue	40.2	38.0	38.3	39.1	43.3	40.4	39.8	39.6	40.3	38.9	38.9	39.0	39.8	40.1	39.8	39.7
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	4.3	3.6	3.5	3.4	3.4
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	1.4	1.4	1.5	1.5	1.6
23. Total expenditure	53.0	41.6	43.9	45.6	50.0	43.3	43.0	42.0	41.0	41.2	44.7	43.8	43.0	43.6	43.3	42.9
24. Tax burden	35.5	33.8	33.8	34.6	35.5	35.9	35.7	35.3	35.9	34.5	33.4	33.5	34.5	35.0	34.8	34.7
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	-3.3	-3.5	-3.4	-3.2

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	2014
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	4.2	1.8	1.5	2.7
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	-3.4	4.7	1.9	2.6	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	2.5	0.8	1.7	2.8
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	2.5	0.8	1.7	2.8
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	5.0	-0.3	0.5	-0.7	-0.2	1.4
6. Total current revenue	11.0	3.7	8.4	7.3	7.3	9.5	4.6	6.4	10.8	1.4	-4.0	1.2	3.2	1.1	1.6	2.8
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	-1.8	0.2	0.8	1.3
8. Collective consumption	7.2	6.7	5.2	13.4	12.3	-2.3	11.2	3.9	3.8	4.7	5.0	-0.2	-4.3	2.0	1.0	1.0
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	-0.2	0.7	-1.5	0.6	1.6
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	2.5	1.8	2.2
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	-1.4	-4.6	-3.5	-1.5	-1.1
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	1.7	1.8	3.2	2.2	2.5
13. Social transfers in kind via market product	18.0	3.9	10.4	13.9	5.5	6.7	4.0	2.1	7.8	6.1	10.3	1.5	2.3	1.0	1.2	2.0
14. Interest	29.1	-11.4	31.2	23.9	-2.7	12.1	6.4	4.5	12.1	0.9	19.6	9.8	-0.2	5.5	6.5	6.0
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	11.9	-2.0	1.3	2.0
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	0.0	0.1	0.1	0.1	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	7.2	0.4	0.7	1.5	1.6	1.9
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	0.9	-0.1	0.0	0.3
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	3.3	-15.9	-0.6	1.4
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	1.3	3.2	0.5	1.5	2.8
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	-14.5	-14.6	-5.1	0.1	1.9
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	0.1	0.1	-0.1	0.1
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	-1.0	-0.6	1.1	1.3	2.3
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	1.4	3.9	1.4	1.6	2.9
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	1.6	-0.3	0.1	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	2014
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	3.3	3.5	3.4	3.2
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	1.6
3. Implicit interest rate 2)	6.9	5.3	5.9	5.0	4.1	4.2	4.0	4.0	4.2	4.0	4.4	4.1	3.7	3.6	3.4	3.4
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	-2.3	1.1	1.1	-0.2	2.1	3.1
(% 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	3.3	3.5	3.4	3.2
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	0.7	-0.4	-0.4	0.1	-0.9	-1.4
7. Stock-flow adjustment 3)	-1.7	-0.8	1.8	-2.2	-4.0	-0.1	-2.0	-0.5	1.3	-0.1	-1.0	-0.8	0.2	0.7	-0.7	-0.6
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	4.5	3.4	1.9	2.1	1.9	1.7
9. Snow-ball effect	0.4	0.0	-0.3	0.0	-0.1	-1.3	-0.6	-0.9	-1.3	-0.3	2.0	1.0	1.0	1.5	0.6	0.1
10. Stock-flow adjustment 3)	-1.7	-0.8	1.8	-2.2	-4.0	-0.1	-2.0	-0.5	1.3	-0.1	-1.0	-0.8	0.2	0.7	-0.7	-0.6
(% of GDP)																
11. Change in gross debt 5)	1.3	2.0	6.1	3.2	1.5	0.4	-0.5	-0.1	-0.3	0.8	5.5	3.6	3.0	4.3	1.8	1.2
12. Level of gross debt (end of year)	15.8	17.8	23.9	27.1	28.6	28.9	28.4	28.3	27.9	28.7	34.2	37.8	40.8	45.1	46.9	48.1

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 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	2014
1. Taxes on production and imports	24	33	68	110	138	171	220	291	301	299	280	293	301	309	323	332
2. Current taxes on income and wealth	32	53	97	176	243	313	392	497	507	516	495	520	534	544	554	565
3. Social contributions	3	3	7	18	14	21	34	32	31	32	32	34	35	35	31	28
4. Of which actual social contributions	2	1	3	12	8	11	24	18	17	17	17	18	19	19	17	15
5. Other current revenue, including sales	5	10	24	44	54	64	69	93	94	104	106	111	114	114	114	115
6. Total current revenue	64	99	196	348	449	569	715	913	932	950	913	958	984	1002	1023	1040
7. Government consumption expenditure	30	57	105	164	211	257	325	423	440	465	497	510	509	521	535	548
8. Collective consumption	10	17	34	51	69	83	102	128	131	135	143	145	145	150	155	160
9. Social transfers in kind	20	39	71	113	142	175	223	295	309	330	354	365	365	371	380	388
10. Compensation of employees	20	38	70	110	146	175	221	278	284	299	322	334	330	333	340	347
11. Intermediate consumption	9	17	30	47	59	78	101	142	150	160	171	175	175	180	186	191
12. Social transfers other than in kind	15	29	62	100	143	199	210	251	252	258	278	297	306	324	332	339
13. Social transfers in kind via market produce	1	1	3	4	9	13	16	24	25	26	27	28	27	29	30	30
14. Interest	2	3	15	61	55	60	46	27	26	25	29	29	32	28	21	21
15. Subsidies	4	3	6	10	18	27	31	36	37	38	43	45	46	49	50	50
16. Other current expenditure	1	3	7	13	15	26	38	46	47	48	52	54	54	56	58	59
17. Total current expenditure	52	94	193	345	445	579	663	802	822	854	922	961	971	1000	1017	1037
18. Gross saving	13	5	3	3	4	-10	52	110	110	96	-9	-3	14	2	7	3
19. Capital transfers received	0	1	2	3	5	6	7	11	10	11	8	9	16	9	8	7
20. Total revenue	65	100	198	351	455	575	722	924	943	961	921	967	1000	1010	1031	1047
21. Gross fixed capital formation	6	8	12	13	14	18	22	32	32	33	34	38	39	41	39	37
22. Other capital expenditure	1	2	2	2	6	8	8	6	7	16	9	12	23	40	12	5
23. Total expenditure	58	103	207	360	466	605	693	840	861	904	965	1011	1032	1082	1068	1079
24. Tax burden	57	88	170	301	392	498	639	810	830	838	796	836	858	873	896	914
25. Net lending (+) or net borrowing (-)	7	-3	-9	-9	-11	-30	29	84	82	57	-44	-44	-33	-71	-37	-32

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	2014
1. Taxes on production and imports	17.4	14.3	17.4	16.9	16.4	16.8	17.0	17.9	17.7	17.0	16.8	16.7	16.9	17.0	17.2	17.2
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	29.4	29.7	29.6	30.0	30.0	29.6	29.3
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	1.7	1.5
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	0.9	0.8
5. Other current revenue, including sales	3.6	4.5	6.0	6.8	6.5	6.2	5.4	5.7	5.5	5.9	6.4	6.3	6.4	6.3	6.1	6.0
6. Total current revenue	46.8	43.6	49.8	53.6	53.5	55.8	55.3	55.9	55.0	54.2	54.7	54.6	55.2	55.2	54.6	54.0
7. Government consumption expenditure	21.8	24.9	26.8	25.3	25.1	25.2	25.1	25.9	26.0	26.5	29.8	29.1	28.6	28.7	28.6	28.5
8. Collective consumption	7.2	7.6	8.6	7.9	8.2	8.1	7.9	7.8	7.7	7.7	8.6	8.3	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	18.8	21.2	20.8	20.5	20.4	20.3	20.1
10. Compensation of employees	14.3	16.9	17.7	17.0	17.3	17.2	17.1	17.0	16.8	17.1	19.3	19.0	18.5	18.4	18.1	18.0
11. Intermediate consumption	6.8	7.3	7.7	7.2	7.0	7.6	7.8	8.7	8.8	9.1	10.2	10.0	9.8	9.9	9.9	9.9
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	14.7	16.7	16.9	17.2	17.9	17.7	17.6
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	1.5	1.6	1.6	1.6
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	1.6	1.1	1.1
15. Subsidies	3.2	1.5	1.6	1.6	2.2	2.7	2.4	2.2	2.2	2.2	2.6	2.6	2.6	2.7	2.7	2.6
16. Other current expenditure	0.7	1.1	1.7	2.0	1.8	2.6	2.9	2.8	2.8	2.7	3.1	3.1	3.0	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	48.7	55.3	54.8	54.4	55.1	54.3	53.8
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	0.8	0.1	0.4	0.1
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	0.5	0.9	0.5	0.4	0.4
20. Total revenue	47.1	44.1	50.3	54.1	54.1	56.4	55.8	56.6	55.6	54.8	55.2	55.1	56.1	55.7	55.0	54.3
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	2.1	2.2	2.3	2.1	1.9
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	0.7	1.3	2.2	0.7	0.3
23. Total expenditure	42.2	45.3	52.7	55.5	55.4	59.3	53.6	51.5	50.8	51.6	57.8	57.6	57.9	59.6	57.0	56.0
24. Tax burden	41.7	38.7	43.3	46.5	46.6	48.8	49.4	49.7	48.9	47.8	47.7	47.6	48.1	48.1	47.8	47.4
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	-2.5	-1.8	-3.9	-2.0	-1.7

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	2014
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	-6.3	4.6	2.9	2.5	4.7	2.7
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	1.8	-4.0	5.1	2.7	2.0	1.8	1.9
3. Social contributions	17.8	14.7	22.4	8.1	-16.7	-1.9	13.8	0.7	-2.0	0.5	1.3	6.0	3.4	-0.9	-10.0	-10.0
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	2.9	1.0	-10.0	-10.0
5. Other current revenue, including sales	16.5	23.0	17.5	1.2	-11.7	-4.1	3.6	5.8	0.8	11.3	1.6	4.7	2.7	-0.1	0.5	0.5
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	4.9	2.8	1.8	2.2	1.6
7. Government consumption expenditure	14.0	17.3	14.7	6.0	3.2	3.1	4.1	5.0	4.1	5.8	6.8	2.7	-0.1	2.2	2.8	2.4
8. Collective consumption	12.3	11.3	17.0	5.0	5.8	2.8	4.0	5.0	2.5	3.2	5.7	1.2	-0.1	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	6.9	7.2	3.2	-0.1	1.7	2.5	2.0
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	3.6	-1.0	0.9	2.0	1.9
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	2.5	0.3	2.8	3.4	2.3
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	6.9	3.0	6.0	2.5	2.0
13. Social transfers in kind via market product	20.4	-11.6	4.6	-23.5	11.1	2.6	4.5	7.4	5.9	5.3	2.7	2.5	-1.2	5.0	2.5	2.5
14. Interest	11.8	9.8	20.9	12.0	-2.9	0.6	-5.4	-7.7	-1.4	-4.7	16.5	-0.2	8.0	-10.7	-25.9	-1.7
15. Subsidies	28.8	-23.3	30.6	1.9	7.6	1.0	-0.2	2.2	4.7	2.9	12.9	3.5	3.6	6.5	1.1	0.9
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	-0.1	0.1	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	7.9	4.2	1.0	3.0	1.7	2.0
18. Gross saving 1)	-0.6	-5.1	-1.8	2.1	-1.4	0.3	0.9	0.1	-0.3	-1.0	-6.0	0.4	1.0	-0.7	0.3	-0.2
19. Capital transfers received	31.2	27.5	13.9	106.6	98.0	36.2	3.9	13.6	-8.7	4.4	-25.2	17.0	65.7	-44.3	-7.4	-7.5
20. Total revenue	14.3	4.2	11.2	10.7	0.0	3.5	4.9	3.4	2.0	1.9	-4.2	5.0	3.4	1.1	2.1	1.5
21. Gross fixed capital formation	6.0	11.9	-1.9	16.8	-4.2	1.9	7.1	16.1	0.3	3.6	2.7	11.1	3.2	6.6	-5.2	-6.1
22. Other capital expenditure 1)	-0.3	-0.1	0.2	0.0	0.7	0.0	0.0	0.0	0.1	0.5	-0.4	0.2	0.6	0.9	-1.6	-0.4
23. Total expenditure	14.1	16.2	14.7	6.4	3.0	2.8	3.1	3.3	2.5	5.0	6.7	4.8	2.1	4.8	-1.2	1.0
24. Tax burden	12.8	1.9	10.3	11.9	0.8	4.6	5.1	3.1	2.4	1.0	-5.0	5.0	2.6	1.9	2.6	1.9
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	0.7	-2.1	2.0	0.3

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	2014
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	2.5	1.8	3.9	2.0	1.7
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	1.6	1.1	1.1
3. Implicit interest rate 2)	8.1	6.6	6.6	6.3	5.5	5.2	4.4	4.6	5.0	5.5	5.0	4.3	4.2	3.4	2.5	2.4
4. Nominal GDP growth rate	4.4	6.6	3.2	2.8	2.0	4.7	5.4	5.6	3.9	3.4	-4.9	5.2	1.6	1.8	3.2	2.8
(% 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	2.5	1.8	3.9	2.0	1.7
6. Contribution of nominal GDP growth	-3.2	-3.6	-1.6	-1.3	-1.0	-2.1	-2.3	-2.0	-1.2	-0.9	1.7	-2.0	-0.7	-0.8	-1.4	-1.2
7. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.1	10.4	2.9	1.8	2.6	-4.3	-1.3	0.1
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	0.8	0.1	2.4	0.9	0.6
9. Snow-ball effect	2.7	0.0	1.7	1.7	1.7	0.2	-0.4	-0.4	0.4	0.5	3.5	-0.3	1.1	0.7	-0.3	-0.2
10. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.1	10.4	2.9	1.8	2.6	-4.3	-1.3	0.1
(% of GDP)																
11. Change in gross debt 5)	-3.9	-5.7	-2.8	-0.1	-2.3	-2.1	-7.4	-5.7	-4.9	6.2	7.2	2.3	3.7	-1.2	-0.7	0.5
12. Level of gross debt (end of year)	72.6	52.4	49.6	49.5	47.2	45.1	37.8	32.1	27.1	33.4	40.6	42.9	46.6	45.4	44.7	45.3

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 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	2014
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	1.624	1.809	1.902	2.021
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	1.054	1.172	1.202	1.197
3. Social contributions	0.015	0.314	0.479	0.544	0.579	0.661	0.779	1.007	1.322	1.399	1.159	1.094	1.243	1.323	1.301	1.374
4. Of which actual social contributions	0.015	0.313	0.470	0.534	0.567	0.648	0.760	0.979	1.286	1.329	1.114	1.069	1.221	1.299	1.277	1.348
5. Other current revenue, including sales	:	0.095	0.198	0.266	0.278	0.434	0.472	0.702	0.641	0.739	0.806	0.838	0.853	0.832	0.870	0.906
6. Total current revenue	:	0.963	1.609	1.907	2.114	2.552	3.087	4.087	5.125	5.458	4.302	4.316	4.774	5.136	5.276	5.498
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	2.349	2.470	2.553	2.640	2.745
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	1.312	1.348	1.388	1.405	1.437
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	1.037	1.123	1.165	1.235	1.308
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	1.355	1.413	1.467	1.527
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	0.885	0.991	1.027	1.069	1.123
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	1.518	1.550	1.564	1.592
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	0.156	0.162	0.168	0.176
14. Interest	:	0.024	0.046	0.043	0.044	0.054	0.048	0.050	0.056	0.096	0.198	0.180	0.210	0.243	0.281	0.348
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	0.069	0.071	0.075	0.078
16. Other current expenditure	0.001	0.040	0.073	0.073	0.045	0.094	0.309	0.498	0.475	0.594	0.414	0.407	0.215	0.243	0.239	0.227
17. Total current expenditure	:	0.938	1.597	1.849	2.044	2.351	2.772	3.471	4.284	5.375	4.954	4.597	4.515	4.709	4.864	5.072
18. Gross saving	:	0.025	0.012	0.057	0.070	0.201	0.315	0.616	0.842	0.083	-0.652	-0.281	0.259	0.428	0.412	0.426
19. Capital transfers received	0.000	0.004	0.034	0.015	0.006	0.036	0.101	0.121	0.110	0.147	0.232	0.234	0.220	0.216	0.216	0.216
20. Total revenue	0.052	0.967	1.642	1.922	2.120	2.588	3.189	4.208	5.236	5.606	4.534	4.550	4.994	5.352	5.491	5.714
21. Gross fixed capital formation	0.003	0.050	0.063	0.073	0.152	0.231	0.280	0.515	0.838	0.782	0.560	0.476	0.602	0.632	0.642	0.642
22. Other capital expenditure	0.000	0.020	0.113	0.130	0.028	0.082	0.172	0.275	0.172	0.131	0.297	0.517	0.366	0.278	0.234	0.235
23. Total expenditure	:	1.008	1.774	2.053	2.224	2.664	3.224	4.262	5.293	6.288	5.811	5.590	5.483	5.619	5.740	5.949
24. Tax burden	0.051	0.867	1.402	1.630	1.823	2.121	2.628	3.400	4.503	4.703	3.483	3.481	3.933	4.318	4.420	4.608
25. Net lending (+) or net borrowing (-)	0.009	-0.041	-0.131	-0.131	-0.103	-0.076	-0.035	-0.054	-0.057	-0.682	-1.277	-1.040	-0.489	-0.267	-0.249	-0.235

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	2014
1. Taxes on production and imports	11.3	14.0	12.4	11.3	12.1	11.7	12.5	12.9	12.3	10.9	10.7	11.3	11.4	11.9	11.8	11.8
2. Current taxes on income and wealth	10.8	7.1	7.3	7.9	7.6	7.9	7.9	8.5	9.2	9.8	7.2	7.4	7.4	7.7	7.4	7.0
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	8.7	8.7	8.1	8.0
4. Of which actual social contributions	9.2	11.9	10.0	9.4	8.9	8.7	8.4	8.8	8.7	8.3	8.5	8.4	8.6	8.5	7.9	7.9
5. Other current revenue, including sales	:	3.6	4.2	4.7	4.4	5.8	5.2	6.3	4.4	4.6	6.2	6.6	6.0	5.5	5.4	5.3
6. Total current revenue	:	36.7	34.1	33.4	33.2	34.4	34.3	36.7	34.8	33.9	32.9	33.8	33.4	33.7	32.7	32.1
7. Government consumption expenditure	9.1	22.6	20.9	21.4	21.8	19.8	17.8	16.8	17.8	20.0	19.6	18.4	17.3	16.7	16.4	16.0
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	10.3	9.4	9.1	8.7	8.4
9. Social transfers in kind	6.2	10.9	10.6	10.6	10.5	9.9	8.7	8.3	7.7	8.9	8.8	8.1	7.9	7.6	7.7	7.6
10. Compensation of employees	4.1	11.1	10.9	10.6	10.8	10.5	10.1	10.1	10.7	12.1	12.1	10.2	9.5	9.3	9.1	8.9
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	6.9	6.9	6.7	6.6	6.6
12. Social transfers other than in kind	9.7	12.6	12.5	10.2	9.5	9.2	8.4	8.1	7.1	8.1	12.6	12.5	10.6	10.2	9.7	9.3
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	1.1	1.1	1.0	1.0
14. Interest	:	0.9	1.0	0.7	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.4	1.5	1.6	1.7	2.0
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	0.5	0.5	0.5	0.5
16. Other current expenditure	0.4	1.5	1.6	1.3	0.7	1.3	3.4	4.5	3.2	3.7	3.2	3.2	1.5	1.6	1.5	1.3
17. Total current expenditure	:	35.8	33.9	32.4	32.1	31.7	30.8	31.2	29.1	33.4	37.9	36.0	31.6	30.9	30.1	29.6
18. Gross saving	:	0.9	0.2	1.0	1.1	2.7	3.5	5.5	5.7	0.5	-5.0	-2.2	1.8	2.8	2.6	2.5
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	1.5	1.4	1.3	1.3
20. Total revenue	32.0	36.9	34.8	33.7	33.3	34.9	35.4	37.8	35.6	34.9	34.7	35.6	35.0	35.1	34.0	33.4
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	4.2	4.1	4.0	3.8
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	4.0	2.6	1.8	1.5	1.4
23. Total expenditure	:	38.4	37.6	36.0	34.9	35.9	35.8	38.3	36.0	39.1	44.5	43.7	38.4	36.8	35.6	34.8
24. Tax burden	31.3	33.1	29.7	28.6	28.6	28.6	29.2	30.6	30.6	29.2	26.6	27.2	27.6	28.3	27.4	26.9
25. Net lending (+) or net borrowing (-)	5.6	-1.6	-2.8	-2.3	-1.6	-1.0	-0.4	-0.5	-0.4	-4.2	-9.8	-8.1	-3.4	-1.7	-1.5	-1.4

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	2014
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	11.5	5.1	6.3
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	12.0	11.2	2.5	-0.4
3. Social contributions	474.0	19.2	3.0	11.5	6.5	14.1	17.9	29.2	31.3	5.8	-17.2	-5.6	13.6	6.4	-1.6	5.5
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	14.3	6.4	-1.7	5.6
5. Other current revenue, including sales	:	-33.5	-7.3	33.6	4.5	55.8	8.8	48.7	-8.7	15.3	9.1	4.0	1.8	-2.5	4.6	4.1
6. Total current revenue	:	16.3	1.2	12.4	10.9	20.7	21.0	32.4	25.4	6.5	-21.2	0.3	10.6	7.6	2.7	4.2
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	-8.1	5.2	3.3	3.4	4.0
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	-6.8	2.7	3.0	1.2	2.3
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	-9.8	8.2	3.8	6.1	5.9
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	4.3	4.3	3.9	4.0
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	6.1	11.9	3.7	4.1	5.0
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	-4.7	2.1	0.9	1.8
13. Social transfers in kind via market product	-	-	-	-	14.5	-11.5	22.8	12.9	65.0	22.3	-4.2	1.4	15.3	3.5	4.0	4.8
14. Interest	:	21.4	65.7	-10.8	3.7	23.5	-11.9	4.0	12.3	71.5	105.6	-8.8	16.7	15.5	15.6	24.0
15. Subsidies	-9.2	187.7	-20.7	22.6	26.1	-15.4	9.2	50.2	58.4	58.4	-21.8	-33.7	-28.5	3.4	5.1	4.4
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	-0.5	0.0	-1.7	0.1	-0.1	-0.2
17. Total current expenditure	:	21.0	-0.3	13.6	10.5	15.0	17.9	25.2	23.4	25.5	-7.8	-7.2	-1.8	4.3	3.3	4.3
18. Gross saving 1)	:	-1.3	0.5	-0.3	0.1	1.6	0.8	2.0	0.2	-5.2	-5.5	2.8	4.0	1.0	-0.2	-0.1
19. Capital transfers received	:	-65.3	3.5	121.4	-58.2	476.0	181.7	19.3	-8.7	33.6	57.7	0.7	-6.0	-1.9	0.0	0.0
20. Total revenue	92.0	15.1	1.3	12.8	10.3	22.0	23.2	32.0	24.4	7.1	-19.1	0.4	9.8	7.2	2.6	4.0
21. Gross fixed capital formation	236.6	-29.6	2.3	26.5	108.0	52.3	21.1	84.3	62.5	-6.7	-28.3	-15.1	26.7	4.9	1.7	0.0
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	1.8	-1.5	-0.7	-0.4	-0.1
23. Total expenditure	:	15.9	-0.7	13.7	8.3	19.8	21.0	32.2	24.2	18.8	-7.6	-3.8	-1.9	2.5	2.2	3.6
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	13.0	9.8	2.4	4.3
25. Net lending (+) or net borrowing (-) 1)	-1.1	-0.3	1.0	-0.3	0.7	0.6	0.6	-0.1	0.1	-3.9	-5.5	1.6	4.7	1.7	0.2	0.2

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	2014
1. Net borrowing (% of GDP) 1)	3.8	2.8	2.0	2.3	1.6	1.0	0.4	0.5	0.4	4.2	9.8	8.1	3.4	1.7	1.5	1.4
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	1.4	1.5	1.6	1.7	2.0
3. Implicit interest rate 2)	7.3	8.7	8.2	5.8	5.7	5.8	4.3	4.4	4.7	7.2	6.2	3.8	3.7	4.0	4.4	4.9
4. Nominal GDP growth rate	5.1	9.9	9.5	10.5	11.7	16.5	21.3	23.6	32.3	9.3	-18.7	-2.2	11.7	6.9	5.7	6.1
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	3.8	2.8	2.0	2.3	1.6	1.0	0.4	0.5	0.4	4.2	9.8	8.1	3.4	1.7	1.5	1.4
6. Contribution of nominal GDP growth	-0.5	-1.1	-1.1	-1.3	-1.4	-2.1	-2.6	-2.4	-2.6	-0.8	4.6	0.8	-4.7	-2.7	-2.3	-2.5
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	2.6	-1.2	-1.1	0.7	3.1	1.8
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	8.3	6.7	2.0	0.2	-0.2	-0.7
9. Snow-ball effect	0.2	-0.1	-0.1	-0.6	-0.7	-1.3	-2.1	-1.9	-2.2	-0.2	6.1	2.2	-3.2	-1.1	-0.5	-0.5
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	2.6	-1.2	-1.1	0.7	3.1	1.8
(% of GDP)																
11. Change in gross debt 5)	3.1	0.0	1.8	-0.5	1.1	0.3	-2.5	-1.8	-1.7	10.7	17.0	7.8	-2.3	-0.3	2.4	0.6
12. Level of gross debt (end of year)	12.4	12.4	14.1	13.6	14.7	15.0	12.5	10.7	9.0	19.8	36.7	44.5	42.2	41.9	44.3	44.9

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 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	2014
1. Taxes on production and imports	3.23	5.78	5.97	6.50	6.70	6.93	7.95	9.19	11.38	12.76	10.47	11.20	12.31	13.18	13.91	14.81
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	4.69	5.20	5.69	6.11
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	10.79	11.99	12.47	13.10
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	10.43	11.60	12.06	12.66
5. Other current revenue, including sales	1.44	2.44	2.00	1.97	1.85	1.85	2.60	2.26	2.66	3.17	2.96	3.58	3.69	4.56	4.60	4.84
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	29.46	31.48	34.93	36.67	38.86
7. Government consumption expenditure	6.59	10.40	10.41	10.88	11.29	12.13	13.47	15.92	17.64	21.50	20.13	19.47	19.93	20.01	20.31	21.09
8. Collective consumption	3.83	5.32	5.15	5.20	5.37	5.77	6.15	7.51	8.08	9.70	8.30	8.28	8.35	8.53	8.78	9.05
9. Social transfers in kind	2.76	5.08	5.26	5.68	5.92	6.36	7.32	8.41	9.56	11.81	11.83	11.19	11.58	11.48	11.53	12.04
10. Compensation of employees	2.58	5.55	5.70	5.92	6.17	6.80	7.43	8.65	9.79	12.00	11.77	10.53	11.01	11.11	11.22	11.66
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	5.58	5.48	5.57	5.80
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	11.91	12.16	12.52	12.90
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	2.14	2.16	2.18	2.21
14. Interest	0.09	0.80	0.74	0.69	0.71	0.59	0.58	0.61	0.69	0.76	1.17	1.70	1.87	2.27	2.47	2.57
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	0.43	0.44	0.45	0.46
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	1.63	1.71	1.78	1.85
17. Total current expenditure	8.04	15.66	15.76	16.01	16.91	18.40	21.32	24.06	28.32	35.58	36.09	34.06	34.57	35.43	36.37	37.71
18. Gross saving	0.82	0.71	0.36	0.87	1.03	1.28	1.80	2.56	3.59	1.17	-6.06	-4.60	-3.08	-0.50	0.30	1.15
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	2.42	2.79	2.92	3.04
20. Total revenue	8.86	16.41	16.18	17.13	18.18	19.96	23.70	27.47	33.37	38.00	31.55	32.01	33.90	37.72	39.59	41.90
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	3.58	4.36	4.66	5.28	5.73	6.31
22. Other capital expenditure	:	1.12	1.05	0.58	0.28	0.34	0.22	0.32	0.89	0.59	0.57	0.47	0.53	0.56	0.79	0.75
23. Total expenditure	9.27	17.88	17.91	18.10	18.91	20.93	24.06	27.85	34.37	41.69	40.23	38.88	39.75	41.26	42.89	44.77
24. Tax burden	7.41	13.79	13.97	14.80	16.04	17.72	20.54	24.35	29.32	33.65	26.87	25.74	27.71	30.28	31.98	33.94
25. Net lending (+) or net borrowing (-)	-0.41	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.00	-3.69	-8.68	-6.87	-5.85	-3.54	-3.30	-2.88

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	2014
1. Taxes on production and imports	12.0	12.6	12.2	12.4	11.7	11.0	11.0	11.0	11.5	11.4	11.4	11.8	11.6	11.8	11.7	11.7
2. Current taxes on income and wealth	8.4	8.4	7.8	7.4	7.9	8.7	9.0	9.5	9.2	9.3	6.0	4.7	4.4	4.6	4.8	4.8
3. Social contributions	7.2	9.3	8.9	8.6	8.5	8.6	8.4	8.7	8.8	9.3	12.0	10.7	10.1	10.7	10.5	10.3
4. Of which actual social contributions	7.2	9.3	8.9	8.6	8.5	8.3	8.1	8.4	8.5	9.0	11.6	10.4	9.8	10.4	10.2	10.0
5. Other current revenue, including sales	5.4	5.3	4.1	3.8	3.2	2.9	3.6	2.7	2.7	2.8	3.2	3.8	3.5	4.1	3.9	3.8
6. Total current revenue	32.9	35.6	33.0	32.2	31.4	31.2	31.9	32.0	32.2	32.8	32.6	30.9	29.6	31.2	30.9	30.7
7. Government consumption expenditure	24.5	22.6	21.3	20.8	19.7	19.3	18.6	19.1	17.8	19.2	21.9	20.4	18.7	17.9	17.1	16.7
8. Collective consumption	14.2	11.6	10.5	9.9	9.4	9.2	8.5	9.0	8.1	8.7	9.0	8.7	7.8	7.6	7.4	7.1
9. Social transfers in kind	10.3	11.0	10.8	10.9	10.3	10.1	10.1	10.1	9.6	10.5	12.9	11.7	10.9	10.2	9.7	9.5
10. Compensation of employees	9.6	12.1	11.7	11.3	10.8	10.8	10.3	10.4	9.9	10.7	12.8	11.1	10.3	9.9	9.5	9.2
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	5.2	4.9	4.7	4.6
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	12.9	11.2	10.8	10.6	10.2
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	2.0	1.9	1.8	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	1.8	2.0	2.1	2.0
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	0.4	0.4	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	1.5	1.5	1.5	1.5
17. Total current expenditure	29.9	34.0	32.2	30.6	29.6	29.2	29.4	28.9	28.5	31.8	39.2	35.7	32.5	31.6	30.7	29.8
18. Gross saving	3.0	1.6	0.7	1.7	1.8	2.0	2.5	3.1	3.6	1.0	-6.6	-4.8	-2.9	-0.4	0.3	0.9
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	2.3	2.5	2.5	2.4
20. Total revenue	32.9	35.7	33.1	32.7	31.8	31.7	32.7	33.0	33.6	34.0	34.3	33.6	31.9	33.7	33.4	33.1
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	4.4	4.7	4.8	5.0
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	0.5	0.5	0.7	0.6
23. Total expenditure	34.4	38.9	36.6	34.6	33.0	33.2	33.2	33.5	34.6	37.2	43.7	40.8	37.4	36.8	36.2	35.4
24. Tax burden	27.5	30.0	28.6	28.3	28.0	28.1	28.4	29.3	29.5	30.1	29.2	27.0	26.1	27.0	27.0	26.8
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	-9.4	-7.2	-5.5	-3.2	-2.8	-2.3

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	2014
1. Taxes on production and imports	20.3	-4.1	3.4	8.9	3.0	3.5	14.7	15.6	23.8	12.1	-18.0	7.0	9.9	7.1	5.5	6.5
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	5.0	10.8	9.4	7.5
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	5.7	11.2	4.0	5.0
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	5.7	11.2	4.0	5.0
5. Other current revenue, including sales	40.5	12.1	-18.3	-1.0	-6.4	-0.1	40.6	-12.9	17.5	19.2	-6.7	21.1	3.2	23.3	0.9	5.3
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	-1.9	6.9	11.0	5.0	6.0
7. Government consumption expenditure	24.6	-0.3	0.1	4.5	3.8	7.4	11.0	18.2	10.8	21.9	-6.4	-3.3	2.4	0.4	1.5	3.8
8. Collective consumption	21.8	19.7	-3.3	0.9	3.4	7.4	6.5	22.2	7.6	20.0	-14.4	-0.2	0.8	2.1	3.0	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	23.6	0.2	-5.4	3.5	-0.9	0.4	4.5
10. Compensation of employees	35.7	-5.2	2.6	3.9	4.2	10.2	9.4	16.3	13.2	22.6	-1.9	-10.5	4.5	0.9	1.0	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	-8.2	-1.9	1.7	4.2
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	-3.4	2.1	3.0	3.0
13. Social transfers in kind via market product	42.7	-16.6	-2.9	20.6	10.8	8.9	43.7	5.7	13.6	23.4	-4.9	0.0	15.5	1.0	1.0	1.0
14. Interest	200.6	23.9	-7.8	-7.1	3.7	-17.5	-0.7	4.3	13.7	10.0	53.6	45.7	10.3	21.3	8.6	4.0
15. Subsidies	44.1	-21.0	14.0	0.5	8.1	-3.0	12.9	14.2	57.9	-13.6	-22.8	-19.0	-8.9	1.5	2.2	2.3
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	0.4	0.0	0.0	0.0
17. Total current expenditure	31.9	-2.0	0.6	1.6	5.7	8.8	15.9	12.9	17.7	25.6	1.4	-5.6	1.5	2.5	2.7	3.7
18. Gross saving 1)	-1.3	1.0	-0.8	0.9	0.1	0.2	0.5	0.6	0.5	-2.6	-7.6	1.8	1.9	2.5	0.7	0.7
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	-5.2	15.3	4.6	4.1
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	1.5	5.9	11.3	4.9	5.8
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	21.8	6.8	13.4	8.5	10.2
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	0.0	0.0	0.2	-0.1
23. Total expenditure	32.3	2.0	0.2	1.1	4.5	10.7	15.0	15.7	23.4	21.3	-3.5	-3.4	2.2	3.8	3.9	4.4
24. Tax burden	23.4	-1.0	1.3	6.0	8.4	10.5	15.9	18.5	20.4	14.8	-20.2	-4.2	7.7	9.3	5.6	6.1
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	-6.1	2.2	1.7	2.3	0.4	0.5

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	2014
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	9.4	7.2	5.5	3.2	2.8	2.3
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	1.8	2.0	2.1	2.0
3. Implicit interest rate 2)	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.5	6.7	6.3	5.2	5.5	5.3	5.3
4. Nominal GDP growth rate	-2.5	4.8	6.3	7.1	9.3	10.1	14.9	15.0	19.2	12.8	-17.8	3.6	11.6	5.3	5.9	6.7
(% 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	9.4	7.2	5.5	3.2	2.8	2.3
6. Contribution of nominal GDP growth	0.4	-1.0	-1.4	-1.5	-1.9	-1.9	-2.5	-2.4	-2.9	-1.9	3.4	-1.0	-3.9	-2.0	-2.3	-2.6
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	2.4	-1.0	1.8	-1.2	0.0
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	1.4	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.3	2.6	8.2	5.4	3.7	1.1	0.7	0.2
9. Snow-ball effect	1.9	0.7	0.1	-0.2	-0.7	-1.0	-1.7	-1.7	-2.2	-1.2	4.6	0.8	-2.2	0.1	-0.2	-0.5
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	2.4	-1.0	1.8	-1.2	0.0
(% of GDP)																
11. Change in gross debt 5)	6.2	0.9	-0.6	-0.8	-1.2	-1.7	-1.0	-0.4	-1.1	-1.3	13.8	8.6	0.6	3.1	-0.8	-0.3
12. Level of gross debt (end of year)	22.7	23.6	23.0	22.2	21.0	19.3	18.3	17.9	16.8	15.5	29.3	37.9	38.5	41.6	40.8	40.5

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 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	2014
1. Taxes on production and imports	1003	2177	2343	2568	2957	3331	3415	3561	3976	4153	4258	4522	4658	5128	5492	5712
2. Current taxes on income and wealth	493	1288	1531	1730	1789	1860	1984	2218	2585	2802	2549	2138	1782	1986	2221	2358
3. Social contributions	851	1749	1971	2213	2383	2559	2781	2997	3465	3668	3412	3247	3686	3863	3751	3985
4. Of which actual social contributions	847	1739	1961	2202	2369	2539	2760	2975	3444	3645	3388	3222	3663	3839	3728	3960
5. Other current revenue, including sales	330	579	677	684	736	965	968	1125	1145	1295	1419	1441	1411	1564	1531	1687
6. Total current revenue	2678	5793	6522	7196	7865	8716	9148	9900	11170	11919	11638	11348	11536	12541	12995	13743
7. Government consumption expenditure	1341	2813	3227	3801	4395	4638	4979	5444	5408	5793	5805	5840	5798	5945	6091	6546
8. Collective consumption	630	1359	1557	1799	1991	2070	2193	2475	2513	2674	2696	2830	2823	2959	3015	3234
9. Social transfers in kind	710	1454	1669	2002	2404	2569	2786	2969	2896	3119	3109	3010	2975	2986	3076	3312
10. Compensation of employees	677	1415	1690	2098	2487	2613	2773	2889	2921	3083	2958	2916	2836	2909	2957	3300
11. Intermediate consumption	457	888	991	1114	1251	1328	1413	1662	1692	1904	2006	2082	2062	2133	2238	2352
12. Social transfers other than in kind	867	1675	1912	2281	2612	2884	3204	3554	3870	4215	4234	4240	4311	4326	4547	4711
13. Social transfers in kind via market produce	139	339	388	461	521	614	711	845	727	729	737	701	717	706	685	706
14. Interest	509	696	716	694	773	916	914	923	1040	1110	1206	1093	1146	1185	1223	1328
15. Subsidies	125	219	262	299	278	330	298	340	355	300	249	293	348	355	373	388
16. Other current expenditure	63	221	257	331	341	462	539	641	666	632	677	659	755	923	992	1041
17. Total current expenditure	2837	5453	6215	7278	8263	9147	9851	10855	11272	11975	12066	11984	12175	12537	13015	13825
18. Gross saving	-159	340	307	-82	-398	-432	-703	-954	-102	-56	-428	-637	-639	4	-19	-82
19. Capital transfers received	18	55	78	84	82	88	138	218	218	172	380	720	3486	825	907	885
20. Total revenue	2696	5848	6601	7279	7947	8804	9286	10118	11388	12090	12018	12068	15022	13366	13902	14628
21. Gross fixed capital formation	11	433	566	845	658	734	873	1062	915	770	806	897	848	1130	1341	1354
22. Other capital expenditure	350	359	439	694	391	260	306	427	486	336	328	351	787	423	410	547
23. Total expenditure	3198	6246	7220	8817	9312	10141	11030	12344	12673	13081	13200	13232	13810	14090	14766	15726
24. Tax burden	2347	5210	5844	6512	7127	7787	8244	8842	10109	10711	10282	10093	10319	11174	11667	12193
25. Net lending (+) or net borrowing (-)	-502	-398	-619	-1537	-1365	-1338	-1744	-2226	-1285	-990	-1182	-1164	1212	-724	-864	-1098

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	2014
1. Taxes on production and imports	17.5	16.6	15.5	15.0	15.8	16.1	15.5	15.0	15.9	15.6	16.6	17.0	16.7	17.8	18.2	18.0
2. Current taxes on income and wealth	8.6	9.8	10.1	10.1	9.5	9.0	9.0	9.4	10.3	10.6	9.9	8.0	6.4	6.9	7.4	7.4
3. Social contributions	14.9	13.4	13.1	12.9	12.7	12.4	12.6	12.7	13.9	13.8	13.3	12.2	13.2	13.4	12.5	12.6
4. Of which actual social contributions	14.8	13.3	13.0	12.9	12.6	12.3	12.5	12.6	13.8	13.7	13.2	12.1	13.1	13.3	12.4	12.5
5. Other current revenue, including sales	5.8	4.4	4.5	4.0	3.9	4.7	4.4	4.8	4.6	4.9	5.5	5.4	5.1	5.4	5.1	5.3
6. Total current revenue	46.8	44.3	43.2	42.0	42.0	42.2	41.5	41.8	44.7	44.9	45.4	42.6	41.4	43.6	43.1	43.3
7. Government consumption expenditure	23.4	21.5	21.4	22.2	23.5	22.4	22.6	23.0	21.6	21.8	22.7	21.9	20.8	20.6	20.2	20.6
8. Collective consumption	11.0	10.4	10.3	10.5	10.6	10.0	10.0	10.5	10.1	10.1	10.5	10.6	10.1	10.3	10.0	10.2
9. Social transfers in kind	12.4	11.1	11.1	11.7	12.8	12.4	12.7	12.5	11.6	11.7	12.1	11.3	10.7	10.4	10.2	10.4
10. Compensation of employees	11.8	10.8	11.2	12.3	13.3	12.6	12.6	12.2	11.7	11.6	11.5	11.0	10.2	10.1	9.8	10.4
11. Intermediate consumption	8.0	6.8	6.6	6.5	6.7	6.4	6.4	7.0	6.8	7.2	7.8	7.8	7.4	7.4	7.4	7.4
12. Social transfers other than in kind	15.1	12.8	12.7	13.3	13.9	14.0	14.5	15.0	15.5	15.9	16.5	15.9	15.5	15.0	15.1	14.8
13. Social transfers in kind via market produce	2.4	2.6	2.6	2.7	2.8	3.0	3.2	3.6	2.9	2.7	2.9	2.6	2.6	2.5	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	4.1	4.1	4.1	4.2
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	1.2	1.2	1.2	1.2
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	2.7	3.2	3.3	3.3
17. Total current expenditure	49.5	41.7	41.2	42.5	44.1	44.3	44.7	45.8	45.1	45.1	47.1	45.0	43.7	43.5	43.2	43.6
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	-2.4	-2.3	0.0	-0.1	-0.3
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	2.7	12.5	2.9	3.0	2.8
20. Total revenue	47.1	44.7	43.7	42.5	42.4	42.6	42.2	42.7	45.6	45.5	46.9	45.4	53.9	46.4	46.1	46.1
21. Gross fixed capital formation	0.2	3.3	3.7	4.9	3.5	3.6	4.0	4.5	3.7	2.9	3.1	3.4	3.0	3.9	4.5	4.3
22. Other capital expenditure	6.1	2.7	2.9	4.1	2.1	1.3	1.4	1.8	1.9	1.3	1.3	1.3	2.8	1.5	1.4	1.7
23. Total expenditure	55.8	47.7	47.8	51.5	49.7	49.1	50.1	52.1	50.7	49.3	51.5	49.7	49.5	48.9	49.0	49.6
24. Tax burden	41.0	39.8	38.7	38.0	38.0	37.7	37.4	37.3	40.5	40.4	40.1	37.9	37.0	38.8	38.7	38.4
25. Net lending (+) or net borrowing (-)	-8.8	-3.0	-4.1	-9.0	-7.3	-6.5	-7.9	-9.4	-5.1	-3.7	-4.6	-4.4	4.3	-2.5	-2.9	-3.5

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	2014
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	3.0	10.1	7.1	4.0
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	-16.7	11.5	11.8	6.2
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	13.5	4.8	-2.9	6.3
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	13.7	4.8	-2.9	6.3
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	1.5	-2.1	10.8	-2.1	10.2
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	-2.5	1.7	8.7	3.6	5.8
7. Government consumption expenditure	15.7	13.2	14.7	17.8	15.6	5.5	7.3	9.3	-0.7	7.1	0.2	0.6	-0.7	2.5	2.5	7.5
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	5.0	-0.3	4.8	1.9	7.3
9. Social transfers in kind	15.9	12.6	14.8	19.9	20.1	6.8	8.5	6.6	-2.5	7.7	-0.3	-3.2	-1.2	0.4	3.0	7.7
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	-2.8	2.6	1.7	11.6
11. Intermediate consumption	12.6	10.5	11.6	12.5	12.3	6.1	6.4	17.7	1.8	12.5	5.3	3.8	-1.0	3.4	4.9	5.1
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	1.7	0.4	5.1	3.6
13. Social transfers in kind via market product	28.6	9.9	14.6	18.6	13.0	18.0	15.7	18.9	-14.0	0.4	1.0	-4.9	2.3	-1.5	-3.0	3.0
14. Interest	26.5	-13.9	2.9	-3.0	11.3	18.6	-0.3	1.0	12.8	6.7	8.6	-9.3	4.8	3.4	3.2	8.6
15. Subsidies	17.4	-0.5	19.3	14.3	-7.0	18.7	-9.7	14.1	4.4	-15.4	-17.1	17.7	18.9	2.0	5.0	4.0
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	0.5	0.1	0.0
17. Total current expenditure	15.6	7.5	14.0	17.1	13.5	10.7	7.7	10.2	3.8	6.2	0.8	-0.7	1.6	3.0	3.8	6.2
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	-0.7	0.1	2.3	-0.1	-0.2
19. Capital transfers received	81.1	17.2	42.6	6.9	-2.0	7.2	56.8	57.8	0.1	-21.3	121.3	89.7	384.0	-76.3	9.9	-2.4
20. Total revenue	22.0	16.2	12.9	10.3	9.2	10.8	5.5	9.0	12.6	6.2	-0.6	0.4	24.5	-11.0	4.0	5.2
21. Gross fixed capital formation	835.8	29.3	30.6	49.2	-22.1	11.5	19.0	21.6	-13.8	-15.9	4.7	11.3	-5.5	33.4	18.7	1.0
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	1.5	-1.4	-0.1	0.4
23. Total expenditure	12.6	10.3	15.6	22.1	5.6	8.9	8.8	11.9	2.7	3.2	0.9	0.2	4.4	2.0	4.8	6.5
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	2.2	8.3	4.4	4.5
25. Net lending (+) or net borrowing (-) 1)	4.3	2.5	-1.1	-4.9	1.7	0.8	-1.4	-1.5	4.3	1.4	-0.9	0.2	8.7	-6.9	-0.4	-0.6

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	2014
1. Net borrowing (% of GDP) 1)	5.5	3.0	4.1	9.0	7.3	6.5	7.9	9.4	5.1	3.7	4.6	4.4	-4.3	2.5	2.9	3.5
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	4.1	4.1	4.1	4.2
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	5.3	5.2	5.4	5.7
4. Nominal GDP growth rate	11.3	14.4	15.4	13.3	9.5	10.3	6.5	7.5	5.6	6.2	-3.5	3.8	4.8	3.3	4.6	5.3
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	5.5	3.0	4.1	9.0	7.3	6.5	7.9	9.4	5.1	3.7	4.6	4.4	-4.3	2.5	2.9	3.5
6. Contribution of nominal GDP growth	-6.2	-7.6	-7.5	-6.2	-4.8	-5.5	-3.7	-4.3	-3.5	-3.9	2.6	-2.9	-3.8	-2.6	-3.5	-3.9
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	0.6	7.6	-2.9	-0.6	0.1
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	-1.6	-2.3	-0.6	4.9	3.2	2.0	3.8	5.5	1.0	-0.5	-0.1	0.3	-8.5	-1.6	-1.2	-0.7
9. Snow-ball effect	0.9	-2.3	-2.7	-2.1	-0.7	-1.0	0.5	-0.4	0.7	0.3	7.3	1.2	0.4	1.5	0.6	0.3
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	0.6	7.6	-2.9	-0.6	0.1
(% of GDP)																
11. Change in gross debt 5)	0.0	-4.8	-3.4	3.3	2.7	0.9	2.2	4.2	1.1	5.9	6.8	2.0	-0.5	-3.0	-1.2	-0.3
12. Level of gross debt (end of year)	60.8	56.1	52.7	55.9	58.6	59.5	61.7	65.9	67.0	73.0	79.8	81.8	81.4	78.4	77.1	76.8

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

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

3) Line 7 = line 10.

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

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

Table 25A

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

Poland

(Mrd PLN)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	210.2	215.3	222.2	227.7
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	107.2	114.2	121.0	128.6
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	174.6	197.0	204.4	214.8
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	174.6	197.0	204.4	214.8
5. Other current revenue, including sales	20.2	40.0	49.5	51.8	50.7	50.7	57.9	61.3	60.9	63.6	67.2	66.1	68.0	73.2	74.3	75.3
6. Total current revenue	145.8	283.6	300.5	317.7	324.1	343.6	381.4	420.8	468.4	498.5	492.4	513.7	560.0	599.8	621.9	646.5
7. Government consumption expenditure	63.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	211.6	236.2	248.9	268.4	274.8	284.6	296.9	313.3
8. Collective consumption	24.8	54.0	58.0	61.9	65.6	71.4	78.4	85.6	93.6	102.7	105.6	114.9	116.5	120.7	125.9	132.9
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	158.2	163.9	171.0	180.4
10. Compensation of employees	35.9	75.1	83.3	87.0	90.0	93.0	98.8	104.1	113.2	127.6	138.6	144.3	148.6	154.3	159.7	167.7
11. Intermediate consumption	21.6	44.3	47.2	49.1	50.9	53.5	57.3	63.6	70.6	78.9	76.5	88.3	87.1	89.8	94.1	98.9
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	215.5	224.8	238.5	250.7
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	29.3	31.1	32.6	34.1	35.5	37.2
14. Interest	19.4	22.5	24.3	23.4	25.1	25.5	27.5	28.1	27.2	28.3	35.5	38.1	41.0	42.9	44.8	46.8
15. Subsidies	3.2	3.4	3.3	2.9	2.8	5.7	5.6	6.1	7.2	7.9	7.2	6.7	7.0	7.3	7.7	8.1
16. Other current expenditure	4.0	5.1	4.9	10.3	10.7	12.6	21.9	28.0	30.6	33.0	31.6	34.7	36.3	37.6	39.0	40.5
17. Total current expenditure	147.4	284.0	309.9	325.3	339.0	357.9	383.7	413.9	439.4	481.3	516.3	553.3	568.1	590.9	619.2	649.9
18. Gross saving	-1.6	-0.4	-9.4	-7.7	-14.9	-14.3	-2.3	6.9	29.1	17.2	-24.0	-39.6	-8.1	8.9	2.7	-3.4
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	27.1	29.0	26.0	23.2
20. Total revenue	146.0	283.3	300.4	317.5	324.5	344.3	387.1	426.5	474.3	504.4	500.2	532.2	587.0	628.8	647.9	669.7
21. Gross fixed capital formation	11.1	17.8	26.5	27.8	28.1	31.0	33.5	41.4	49.0	58.6	70.1	79.7	87.3	82.5	70.6	61.0
22. Other capital expenditure	2.5	4.0	5.1	4.7	9.6	5.1	10.0	9.7	8.0	11.4	13.4	10.5	8.3	9.3	9.5	9.6
23. Total expenditure	160.9	305.8	341.5	357.9	376.7	394.1	427.2	465.0	496.4	551.4	599.8	643.5	663.7	682.7	699.3	720.6
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	494.2	528.5	549.2	572.5
25. Net lending (+) or net borrowing (-)	-14.9	-22.5	-41.1	-40.3	-52.2	-49.8	-40.1	-38.5	-22.1	-47.0	-99.6	-111.3	-76.7	-53.9	-51.4	-50.9

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	2014
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	12.8	13.6	13.8	13.5	13.4	13.2
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	7.0	7.2	7.3	7.5
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	11.5	12.4	12.3	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	11.5	12.4	12.3	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	5.0	4.7	4.5	4.6	4.5	4.4
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	36.3	36.8	37.6	37.5	37.5
7. Government consumption expenditure	18.7	17.4	17.9	17.9	18.1	17.6	18.1	18.3	18.0	18.5	18.5	18.9	18.0	17.8	17.9	18.2
8. Collective consumption	7.3	7.3	7.4	7.7	7.8	7.7	8.0	8.1	8.0	8.1	7.9	8.1	7.7	7.6	7.6	7.7
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	10.4	10.3	10.3	10.5
10. Compensation of employees	10.7	10.1	10.7	10.8	10.7	10.1	10.0	9.8	9.6	10.0	10.3	10.2	9.8	9.7	9.6	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	5.7	6.2	5.7	5.6	5.7	5.7
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	14.1	14.1	14.4	14.5
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	2.1	2.1	2.1	2.2
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	2.7	2.7	2.7	2.7
15. Subsidies	0.9	0.5	0.4	0.4	0.3	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	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	2.3	2.4	2.4	2.4	2.4	2.3
17. Total current expenditure	43.7	38.2	39.8	40.2	40.2	38.7	39.0	39.0	37.3	37.7	38.4	39.1	37.3	37.1	37.3	37.7
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	-0.5	0.6	0.2	-0.2
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	1.8	1.8	1.6	1.3
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	37.6	38.5	39.4	39.1	38.9
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	5.7	5.2	4.3	3.5
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	0.5	0.6	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	44.6	45.4	43.6	42.8	42.2	41.8
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	32.4	33.1	33.1	33.2
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	-7.4	-7.9	-5.0	-3.4	-3.1	-3.0

Table 25C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	9.3	2.5	3.2	2.5
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	9.1	6.6	6.0	6.3
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	11.2	12.9	3.7	5.1
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	11.2	12.9	3.7	5.1
5. Other current revenue, including sales	9.1	11.4	23.8	4.7	-2.2	0.1	14.2	5.8	-0.6	4.5	5.7	-1.7	3.0	7.6	1.5	1.4
6. Total current revenue	23.4	5.3	5.9	5.7	2.0	6.0	11.0	10.3	11.3	6.4	-1.2	4.3	9.0	7.1	3.7	4.0
7. Government consumption expenditure	22.5	11.9	7.4	3.7	5.7	6.4	9.3	9.0	9.2	11.6	5.4	7.8	2.4	3.6	4.3	5.5
8. Collective consumption	26.4	10.5	7.3	6.8	5.9	8.8	9.9	9.1	9.4	9.8	2.8	8.8	1.4	3.6	4.3	5.5
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	3.1	3.6	4.3	5.5
10. Compensation of employees	23.3	11.4	10.9	4.4	3.5	3.3	6.2	5.3	8.7	12.7	8.6	4.1	3.0	3.8	3.5	5.0
11. Intermediate consumption	31.2	9.7	6.6	3.9	3.6	5.3	7.1	10.8	11.1	11.8	-3.1	15.5	-1.4	3.2	4.7	5.2
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	2.6	4.3	6.1	5.1
13. Social transfers in kind via market product	3.7	26.8	3.2	3.4	9.5	14.9	-3.7	21.3	5.2	11.5	10.5	6.2	5.0	4.5	4.0	5.0
14. Interest	-0.4	14.4	8.1	-4.0	7.3	1.7	7.9	2.3	-3.4	4.2	25.4	7.2	7.6	4.6	4.5	4.5
15. Subsidies	27.3	1.4	-4.3	-10.9	-3.9	101.7	-2.2	10.5	17.7	9.7	-9.8	-6.1	3.5	5.6	4.5	5.1
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	0.0	0.0	0.0
17. Total current expenditure	22.0	9.9	9.1	5.0	4.2	5.6	7.2	7.9	6.2	9.6	7.3	7.2	2.7	4.0	4.8	5.0
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	2.3	1.1	-0.4	-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	46.4	7.3	-10.5	-10.6
20. Total revenue	33.5	5.3	6.0	5.7	2.2	6.1	12.4	10.2	11.2	6.4	-0.8	6.4	10.3	7.1	3.0	3.4
21. Gross fixed capital formation	37.1	-23.6	49.0	5.3	0.8	10.5	8.0	23.7	18.3	19.5	19.7	13.6	9.6	-5.5	-14.5	-13.5
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	-0.3	-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	11.1	8.8	7.3	3.1	2.9	2.4	3.0
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	9.9	6.9	3.9	4.2
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	-0.4	2.8	1.7	0.3	0.1

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	2014
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	7.4	7.9	5.0	3.4	3.1	3.0
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	2.7	2.7	2.7	2.7
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	5.3	5.0	5.1	5.1
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	5.4	5.4	7.5	4.7	4.0	3.9
(% 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	7.4	7.9	5.0	3.4	3.1	3.0
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	-2.1	-2.1
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	0.4	-1.7	-0.7	-0.5
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	4.8	5.2	2.3	0.7	0.4	0.2
9. Snow-ball effect	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.8	-2.4	-1.3	0.2	0.1	-1.1	0.2	0.6	0.6
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	0.4	-1.7	-0.7	-0.5
(% 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	1.6	-0.9	0.3	0.3
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	54.8	56.4	55.5	55.8	56.1

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

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

3) Line 7 = line 10.

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

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

Table 26A

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

Romania

(Mrd RON)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	72.7	78.0	83.1	87.9
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	33.3	36.7	41.0	45.7
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	50.8	52.1	55.2	58.0
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	50.8	52.1	55.2	58.0
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	27.2	32.5	34.7	36.8
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	184.0	199.2	214.0	228.4
7. Government consumption expenditure	1.0	14.1	19.1	22.9	33.6	38.9	49.5	57.7	70.1	91.2	90.9	85.4	83.8	86.0	90.0	94.2
8. Collective consumption	0.5	7.2	8.6	10.2	15.1	18.1	23.5	26.4	34.5	40.8	40.7	37.4	35.1	36.0	37.3	38.6
9. Social transfers in kind	0.5	7.0	10.6	12.7	18.5	20.8	26.0	31.2	35.6	50.4	50.2	48.1	48.6	50.0	52.7	55.6
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	44.0	46.6	52.0	54.5
11. Intermediate consumption	0.5	7.6	9.0	10.7	13.3	13.8	18.3	20.4	27.4	34.2	32.5	30.3	33.7	35.9	35.5	37.9
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	66.8	66.1	68.4	72.1
13. Social transfers in kind via market produce	0.1	0.7	0.7	0.5	2.0	3.5	4.1	4.6	5.0	6.2	5.1	6.0	7.9	7.0	7.2	7.6
14. Interest	0.1	3.2	4.0	3.7	3.2	3.7	3.6	3.0	3.0	3.7	7.7	8.0	9.1	11.4	11.9	12.0
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	2.5	1.3	1.0	1.1
16. Other current expenditure	0.1	0.4	1.4	1.9	2.4	4.1	1.9	3.2	7.5	7.1	6.9	10.1	11.3	8.6	11.2	12.3
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	175.3	177.0	187.2	197.5
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	8.7	22.3	26.8	30.9
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	3.2	3.5	3.7	4.0
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	187.1	202.7	217.7	232.4
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	30.2	30.4	32.7	35.0
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	13.7	12.6	13.3	13.8
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	210.2	219.1	220.0	233.2	246.4
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	135.0	158.9	169.0	181.7	193.9
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	-32.0	-17.2	-15.5	-14.0

Table 26B

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

Romania

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	11.9	12.6	12.8	12.8	12.8
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	6.0	5.8	6.0	6.3	6.6
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	9.5	8.8	8.6	8.5	8.4
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	8.7	8.8	8.6	8.5	8.4
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	5.2	4.7	5.3	5.3	5.3
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	32.6	31.8	32.7	33.0	33.1
7. Government consumption expenditure	13.1	17.5	16.2	15.1	17.0	15.7	17.1	16.7	16.9	17.7	18.1	16.3	14.5	14.1	13.9	13.7
8. Collective consumption	6.5	8.9	7.3	6.7	7.6	7.3	8.1	7.7	8.3	7.9	8.1	7.1	6.1	5.9	5.7	5.6
9. Social transfers in kind	6.6	8.6	9.0	8.3	9.4	8.4	9.0	9.1	8.6	9.8	10.0	9.2	8.4	8.2	8.1	8.1
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	9.7	7.6	7.7	8.0	7.9
11. Intermediate consumption	6.1	9.4	7.6	7.1	6.7	5.6	6.3	5.9	6.6	6.6	6.5	5.8	5.8	5.9	5.5	5.5
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	12.9	11.5	10.9	10.6	10.5
13. Social transfers in kind via market produce	1.3	0.9	0.6	0.3	1.0	1.4	1.4	1.3	1.2	1.2	1.0	1.1	1.4	1.1	1.1	1.1
14. Interest	1.6	3.9	3.4	2.5	1.6	1.5	1.2	0.9	0.7	0.7	1.5	1.5	1.6	1.9	1.8	1.7
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	0.4	0.2	0.2	0.2
16. Other current expenditure	1.6	0.5	1.2	1.2	1.2	1.7	0.7	0.9	1.8	1.4	1.4	1.9	2.0	1.4	1.7	1.8
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	33.5	30.3	29.1	28.9	28.6
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	-0.9	1.5	3.7	4.1	4.5
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	0.5	0.6	0.6	0.6
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	33.3	32.3	33.3	33.6	33.7
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	5.7	5.2	5.0	5.0	5.1
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	2.4	2.1	2.1	2.0
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	40.1	37.9	36.1	36.0	35.7
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	25.8	27.5	27.8	28.0	28.1
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	-6.8	-5.5	-2.8	-2.4	-2.0

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	2014
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	16.7	7.3	6.6	5.8
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	5.3	10.2	11.9	11.3
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	2.5	2.5	6.0	5.0
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	11.0	2.5	6.0	5.0
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	-0.4	19.4	6.7	6.2
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	7.7	8.3	7.4	6.7
7. Government consumption expenditure	43.7	47.3	35.2	19.7	46.7	15.8	27.3	16.5	21.6	30.0	-0.3	-6.0	-2.0	2.6	4.7	4.7
8. Collective consumption	30.2	66.1	19.1	19.5	47.5	19.8	30.3	12.4	30.6	18.2	-0.3	-8.2	-5.9	2.5	3.5	3.5
9. Social transfers in kind	57.2	31.9	51.9	19.9	46.1	12.5	24.7	20.2	14.0	41.5	-0.4	-4.2	1.1	2.8	5.5	5.5
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	-13.1	6.0	11.5	4.9
11. Intermediate consumption	44.6	44.5	17.6	19.4	24.0	3.7	32.6	11.3	34.4	24.8	-4.9	-6.8	11.2	6.5	-1.2	6.7
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	-1.3	-1.0	3.5	5.4
13. Social transfers in kind via market product	55.8	27.7	1.4	-29.3	293.5	75.6	15.1	13.0	8.3	23.4	-17.3	18.2	31.6	-12.0	3.5	4.9
14. Interest	69.0	14.6	26.6	-7.4	-15.6	15.8	-2.5	-15.0	-2.3	23.7	109.2	4.4	13.4	26.1	3.6	1.0
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	-16.0	-47.0	-25.0	10.0
16. Other current expenditure 1)	-0.8	0.1	0.7	0.0	0.0	0.4	-1.0	0.3	0.9	-0.4	0.0	0.6	0.0	-0.5	0.3	0.1
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	-0.2	1.0	5.8	5.5
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	2.2	0.5	0.3
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	-13.2	10.0	5.0	9.0
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	7.3	8.3	7.4	6.8
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	1.1	0.7	7.6	7.0
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	1.5	-0.3	0.0	0.0
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	4.3	0.4	6.0	5.6
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	-0.2	17.8	6.3	7.5	6.8
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	2.2	1.3	2.7	0.4	0.4

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	2014
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	6.8	5.5	2.8	2.4	2.0
2. Interest payments (% of GDP)	5.0	3.9	3.4	2.5	1.6	1.5	1.2	0.9	0.7	0.7	1.5	1.5	1.6	1.9	1.8	1.7
3. Implicit interest rate 2)	44.8	26.7	22.2	12.3	8.4	8.6	7.7	6.6	7.0	6.9	11.1	6.8	5.7	5.9	5.6	5.3
4. Nominal GDP growth rate	47.7	46.7	45.6	28.9	29.9	25.3	16.8	19.3	20.7	23.7	-2.6	4.5	10.5	5.2	6.6	6.3
(% 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	6.8	5.5	2.8	2.4	2.0
6. Contribution of nominal GDP growth	-5.4	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.5	0.4	-1.0	-2.9	-1.6	-2.1	-2.1
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	0.3	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	5.3	4.0	1.0	0.6	0.3
9. Snow-ball effect	-0.3	-3.0	-3.6	-3.3	-4.1	-2.9	-1.5	-1.7	-1.4	-1.7	1.9	0.5	-1.3	0.2	-0.3	-0.3
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	0.3	0.0	0.0	0.0
(% of GDP)																
11. Change in gross debt 5)	5.1	0.8	3.3	-0.9	-3.4	-2.8	-3.0	-3.4	0.4	0.6	10.2	6.8	2.9	1.2	0.2	0.0
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	30.5	33.4	34.6	34.8	34.8

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

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

3) Line 7 = line 10.

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

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

Table 27A

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

Sweden

(Mrd SEK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	276	360	374	398	417	432	452	485	517	575	580	595	645	659	679	708
2. Current taxes on income and wealth	355	509	486	475	511	554	608	654	663	635	609	640	654	668	679	715
3. Social contributions	232	297	297	286	290	296	297	287	308	288	270	290	266	273	283	295
4. Of which actual social contributions	222	291	291	279	282	290	291	281	302	281	263	284	258	264	274	286
5. Other current revenue, including sales	175	159	156	158	163	167	185	189	213	227	216	218	230	236	246	258
6. Total current revenue	1039	1325	1313	1318	1380	1448	1542	1615	1702	1725	1674	1744	1796	1836	1887	1976
7. Government consumption expenditure	482	585	617	659	694	705	725	765	797	835	860	890	926	951	979	1013
8. Collective consumption	150	185	179	186	194	197	198	208	215	227	235	247	258	264	277	290
9. Social transfers in kind	332	400	438	473	499	508	527	557	583	608	624	642	668	687	702	723
10. Compensation of employees	296	345	365	384	408	421	432	446	466	473	471	486	491	504	523	546
11. Intermediate consumption	192	210	222	231	236	238	246	263	270	286	296	307	317	322	328	334
12. Social transfers other than in kind	324	353	369	388	416	426	435	447	449	462	488	492	491	511	532	542
13. Social transfers in kind via market produce	38	58	63	74	78	77	80	85	91	98	110	120	127	132	137	143
14. Interest	97	78	66	69	51	42	45	47	54	53	30	27	35	35	36	39
15. Subsidies	66	36	34	36	37	36	39	44	44	46	47	50	52	52	54	58
16. Other current expenditure	84	103	91	91	104	114	118	123	119	134	145	139	149	153	158	162
17. Total current expenditure	1097	1183	1211	1272	1331	1355	1395	1455	1493	1552	1587	1619	1662	1711	1768	1824
18. Gross saving	-57	142	102	45	49	93	147	161	209	173	87	125	134	126	119	152
19. Capital transfers received	4	4	4	5	4	5	3	2	3	3	2	2	2	2	2	2
20. Total revenue	1043	1329	1318	1322	1385	1453	1545	1617	1705	1727	1676	1746	1798	1838	1889	1978
21. Gross fixed capital formation	70	63	68	76	75	78	83	90	96	105	109	116	120	125	131	137
22. Other capital expenditure	10	2	3	5	5	2	7	4	3	1	2	1	3	3	3	3
23. Total expenditure	1177	1248	1282	1353	1411	1436	1485	1549	1592	1658	1698	1736	1785	1838	1902	1964
24. Tax burden	868	1175	1165	1164	1221	1285	1360	1429	1488	1498	1457	1526	1563	1597	1638	1715
25. Net lending (+) or net borrowing (-)	-134	81	36	-31	-26	17	60	69	113	69	-22	9	12	0	-12	14

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	2014
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	17.8	18.4	18.4	18.4	18.3
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	19.6	19.2	18.7	18.7	18.4	18.5
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	8.7	7.6	7.6	7.6	7.6
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	8.5	7.4	7.4	7.4	7.4
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	7.0	6.5	6.6	6.6	6.7	6.7
6. Total current revenue	57.4	58.5	55.9	53.9	54.2	54.4	55.7	54.9	54.4	53.8	53.9	52.2	51.3	51.3	51.0	51.1
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	26.7	26.4	26.6	26.4	26.2
8. Collective consumption	8.3	8.2	7.6	7.6	7.6	7.4	7.1	7.1	6.9	7.1	7.6	7.4	7.4	7.4	7.5	7.5
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	20.1	19.2	19.1	19.2	19.0	18.7
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	14.5	14.0	14.1	14.1	14.1
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	9.2	9.0	9.0	8.9	8.7
12. Social transfers other than in kind	17.9	15.6	15.7	15.9	16.4	16.0	15.7	15.2	14.4	14.4	15.7	14.7	14.0	14.3	14.4	14.0
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	3.7
14. Interest	5.4	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.7	1.7	1.0	0.8	1.0	1.0	1.0	1.0
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	1.5	1.5	1.5	1.5
16. Other current expenditure	4.6	4.5	3.9	3.7	4.1	4.3	4.3	4.2	3.8	4.2	4.7	4.2	4.3	4.3	4.3	4.2
17. Total current expenditure	60.6	52.2	51.6	52.1	52.3	50.9	50.4	49.4	47.8	48.4	51.1	48.5	47.4	47.8	47.8	47.2
18. Gross saving	-3.2	6.3	4.4	1.9	1.9	3.5	5.3	5.5	6.7	5.4	2.8	3.7	3.8	3.5	3.2	3.9
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	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	54.0	52.3	51.3	51.4	51.1	51.2
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	3.5	3.4	3.5	3.5	3.5
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	0.0	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	54.7	52.0	51.0	51.4	51.4	50.8
24. Tax burden	47.9	51.9	49.6	47.7	48.0	48.3	49.1	48.5	47.6	46.7	46.9	45.7	44.6	44.7	44.3	44.4
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	0.3	0.4	0.0	-0.3	0.4

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	2014
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	0.8	2.7	8.4	2.2	3.0	4.2
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	-4.2	5.1	2.2	2.1	1.7	5.2
3. Social contributions	10.4	16.4	-0.1	-3.7	1.3	2.2	0.4	-3.3	7.3	-6.6	-6.3	7.7	-8.3	2.5	3.5	4.6
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	-6.5	7.9	-9.1	2.5	3.5	4.6
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	-5.0	1.1	5.3	2.7	4.3	4.7
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	4.2	3.0	2.3	2.8	4.7
7. Government consumption expenditure	4.9	2.4	5.4	6.8	5.2	1.6	2.9	5.5	4.2	4.7	2.9	3.5	4.1	2.7	2.9	3.5
8. Collective consumption	4.8	4.4	-3.3	4.0	4.3	1.3	0.5	5.4	3.0	5.6	3.7	5.1	4.3	2.5	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	2.6	2.9	4.0	2.7	2.2	3.0
10. Compensation of employees	5.6	5.0	5.8	5.2	6.2	3.2	2.5	3.3	4.5	1.5	-0.5	3.2	1.1	2.7	3.7	4.4
11. Intermediate consumption	0.3	-1.1	5.7	4.2	2.3	0.8	3.3	7.1	2.7	5.6	3.6	3.7	3.2	1.8	1.8	1.9
12. Social transfers other than in kind	-2.1	2.2	4.7	5.0	7.3	2.4	2.1	2.7	0.5	2.9	5.7	0.7	0.0	4.0	4.0	2.0
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	9.2	6.1	4.0	4.0	4.0
14. Interest	0.2	-5.0	-16.1	4.7	-26.2	-16.7	6.1	5.0	14.4	-2.1	-43.4	-9.0	29.7	0.0	2.3	8.2
15. Subsidies	-11.2	-13.6	-5.0	5.1	3.9	-3.2	7.7	11.5	2.1	4.6	1.0	6.1	3.8	1.6	3.2	6.6
16. Other current expenditure 1)	-0.3	-0.6	-0.7	-0.2	0.4	0.2	0.0	-0.1	-0.4	0.4	0.5	-0.5	0.1	0.0	0.0	-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	2.3	2.0	2.6	2.9	3.4	3.2
18. Gross saving 1)	3.3	2.2	-1.9	-2.5	0.1	1.5	1.8	0.1	1.2	-1.3	-2.6	0.9	0.1	-0.3	-0.3	0.7
19. Capital transfers received	-21.2	13.3	6.6	15.6	-10.8	6.0	-29.2	-31.8	39.1	-16.2	-12.1	-7.2	-5.0	1.0	1.0	2.0
20. Total revenue	6.0	5.5	-0.9	0.4	4.7	4.9	6.4	4.7	5.4	1.3	-3.0	4.2	3.0	2.3	2.8	4.7
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	3.9	6.0	3.6	3.5	4.9	5.1
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	0.0	0.0	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	4.1	2.4	2.3	2.8	3.0	3.5	3.3
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	2.4	2.2	2.5	4.7
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	1.0	0.1	-0.4	-0.3	0.7

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	2014
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	-0.3	-0.4	0.0	0.3	-0.4
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	1.0	0.8	1.0	1.0	1.0	1.0
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	2.4	2.1	2.7	2.6	2.7	2.9
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	-3.1	7.5	4.9	2.1	3.4	4.5
(% 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	-0.3	-0.4	0.0	0.3	-0.4
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	1.2	-3.0	-1.9	-0.8	-1.2	-1.6
7. Stock-flow adjustment 3)	-1.8	-3.2	4.3	-1.4	0.3	1.5	4.2	0.2	1.2	1.7	1.8	0.1	1.2	-0.3	-0.2	-0.2
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	-3.8	-0.2	-1.1	-1.4	-1.0	-0.6	-1.4
9. Snow-ball effect	0.1	-0.1	0.9	0.7	-0.1	-0.7	-0.3	-1.4	-0.9	0.7	2.2	-2.1	-0.9	0.2	-0.3	-0.5
10. Stock-flow adjustment 3)	-1.8	-3.2	4.3	-1.4	0.3	1.5	4.2	0.2	1.2	1.7	1.8	0.1	1.2	-0.3	-0.2	-0.2
(% of GDP)																
11. Change in gross debt 5)	0.4	-10.4	0.8	-2.2	-0.8	-1.4	0.1	-5.1	-5.0	-1.4	3.8	-3.1	-1.0	-1.1	-1.1	-2.1
12. Level of gross debt (end of year)	72.8	53.9	54.7	52.5	51.7	50.3	50.4	45.3	40.2	38.8	42.6	39.5	38.4	37.4	36.2	34.1

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

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

3) Line 7 = line 10.

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

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

Table 28A

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

United Kingdom

(Mrd GBP)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	7.6	11.7	30.4	46.2	66.4	91.2	129.3	166.9	175.5	173.4	163.1	186.6	201.4	207.7	215.6	225.4
2. Current taxes on income and wealth	9.4	19.3	36.5	60.9	95.0	109.7	160.5	223.0	232.0	240.9	219.8	228.0	237.6	238.5	244.5	253.6
3. Social contributions	3.5	8.5	17.5	29.7	41.7	54.0	74.0	110.7	115.6	121.5	119.4	123.2	127.4	130.0	133.1	137.5
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	110.5	113.5	118.0	121.2	127.5	131.7
5. Other current revenue, including sales	:	:	:	:	19.4	21.8	27.4	44.7	49.0	51.9	51.6	48.1	47.4	45.8	46.1	47.0
6. Total current revenue	:	:	:	:	222.4	276.7	391.3	545.3	572.0	587.8	553.9	585.9	613.9	621.8	639.3	663.4
7. Government consumption expenditure	10.6	23.6	49.7	74.2	111.1	141.8	180.4	284.8	294.5	314.7	328.2	336.4	334.0	346.4	344.8	347.2
8. Collective consumption	5.3	10.8	24.0	35.6	49.3	59.5	71.6	112.0	112.9	120.1	121.2	124.3	122.2	126.7	126.1	127.0
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	207.0	212.1	211.8	219.7	218.7	220.2
10. Compensation of employees	6.6	15.2	29.9	43.6	64.7	77.7	94.8	149.3	154.1	158.4	163.2	168.9	169.7	170.5	171.7	172.9
11. Intermediate consumption	:	8.6	21.7	34.4	46.6	66.7	92.0	156.3	162.9	179.2	190.4	191.5	187.3	195.3	193.7	196.0
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	210.9	221.2	229.4	239.8	247.5	253.7
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
14. Interest	2.2	4.3	11.4	18.4	20.9	26.2	26.7	26.8	31.0	33.4	27.8	43.5	49.3	49.7	52.0	54.1
15. Subsidies	1.0	3.4	5.0	6.1	3.9	4.5	4.3	9.1	9.2	9.0	9.4	9.5	8.5	8.7	8.4	8.3
16. Other current expenditure	:	:	:	:	6.9	13.3	24.0	39.8	41.2	42.0	46.8	49.4	46.8	48.0	47.8	47.2
17. Total current expenditure	:	:	:	:	210.0	298.6	364.7	548.2	576.9	612.2	648.6	684.1	690.9	712.1	721.2	732.1
18. Gross saving	4.1	1.6	0.7	0.4	12.4	-21.9	26.6	-2.9	-4.9	-24.4	-94.7	-98.2	-77.1	-90.3	-81.9	-68.7
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	3.6	3.8	34.3	3.4	3.7
20. Total revenue	24.6	46.9	97.9	156.0	224.1	278.5	394.0	550.3	577.4	614.2	559.3	589.5	617.7	656.2	642.7	667.1
21. Gross fixed capital formation	2.6	5.0	6.0	8.1	13.2	14.6	11.6	24.1	26.7	33.0	37.6	36.4	33.2	29.8	23.7	21.2
22. Other capital expenditure	1.1	1.6	2.7	3.5	11.2	8.7	-17.2	14.1	13.2	42.1	33.8	18.3	12.5	10.4	12.7	12.7
23. Total expenditure	23.8	52.4	111.1	176.1	234.4	321.9	359.1	586.4	616.8	687.3	720.1	738.9	736.7	752.3	757.6	766.1
24. Tax burden	21.2	39.3	88.3	138.2	208.3	260.9	364.1	501.3	523.7	557.7	501.3	535.7	564.7	575.2	595.8	619.2
25. Net lending (+) or net borrowing (-)	0.9	-4.8	-7.5	-10.1	-10.3	-43.4	34.9	-36.1	-39.4	-73.1	-160.8	-149.4	-118.9	-96.1	-114.9	-98.9

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	2014
1. Taxes on production and imports	13.1	10.9	12.9	12.7	11.6	12.4	13.3	12.5	12.4	12.0	11.6	12.7	13.3	13.4	13.4	13.5
2. Current taxes on income and wealth	16.2	17.9	15.5	16.7	16.5	14.9	16.5	16.7	16.4	16.7	15.7	15.5	15.6	15.3	15.2	15.1
3. Social contributions	6.0	7.9	7.5	8.1	7.3	7.3	7.6	8.3	8.2	8.4	8.5	8.4	8.4	8.4	8.3	8.2
4. Of which actual social contributions	5.4	7.1	6.6	7.3	6.6	6.6	6.8	7.8	7.6	7.9	7.9	7.7	7.8	7.8	7.9	7.9
5. Other current revenue, including sales	:	:	:	:	3.4	3.0	2.8	3.4	3.5	3.6	3.7	3.3	3.1	2.9	2.9	2.8
6. Total current revenue	:	:	:	:	38.7	37.5	40.1	40.9	40.5	40.8	39.5	40.0	40.4	40.0	39.9	39.6
7. Government consumption expenditure	18.2	21.9	21.2	20.4	19.3	19.2	18.5	21.4	20.9	21.8	23.4	22.9	22.0	22.3	21.5	20.7
8. Collective consumption	9.2	10.0	10.2	9.8	8.6	8.1	7.3	8.4	8.0	8.3	8.6	8.5	8.0	8.1	7.9	7.6
9. Social transfers in kind	9.0	11.9	10.9	10.6	10.8	11.2	11.2	13.0	12.9	13.5	14.8	14.5	13.9	14.1	13.6	13.1
10. Compensation of employees	11.3	14.1	12.8	12.0	11.3	10.5	9.7	11.2	10.9	11.0	11.6	11.5	11.2	11.0	10.7	10.3
11. Intermediate consumption	:	8.0	9.2	9.5	8.1	9.0	9.4	11.7	11.5	12.4	13.6	13.1	12.3	12.6	12.1	11.7
12. Social transfers other than in kind	8.6	10.0	11.7	13.8	11.7	14.9	12.6	12.5	12.6	13.2	15.0	15.1	15.1	15.4	15.4	15.1
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
14. Interest	3.8	4.0	4.9	5.1	3.6	3.5	2.7	2.0	2.2	2.3	2.0	3.0	3.2	3.2	3.2	3.2
15. Subsidies	1.7	3.2	2.1	1.7	0.7	0.6	0.4	0.7	0.7	0.6	0.7	0.7	0.6	0.6	0.5	0.5
16. Other current expenditure	:	:	:	:	1.2	1.8	2.5	3.0	2.9	2.9	3.3	3.4	3.1	3.1	3.0	2.8
17. Total current expenditure	:	:	:	:	36.6	40.5	37.4	41.1	40.9	42.5	46.3	46.6	45.5	45.8	45.0	43.7
18. Gross saving	7.1	1.5	0.3	0.1	2.2	-3.0	2.7	-0.2	-0.3	-1.7	-6.8	-6.7	-5.1	-5.8	-5.1	-4.1
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	0.3	2.2	0.2	0.2
20. Total revenue	42.4	43.7	41.7	42.8	39.0	37.7	40.4	41.3	40.9	42.6	39.9	40.2	40.7	42.2	40.1	39.8
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	1.5	1.3
22. Other capital expenditure	1.8	1.5	1.1	1.0	1.9	1.2	-1.8	1.1	0.9	2.9	2.4	1.2	0.8	0.7	0.8	0.8
23. Total expenditure	40.9	48.7	47.3	48.4	40.8	43.6	36.8	44.0	43.7	47.7	51.4	50.4	48.5	48.4	47.2	45.7
24. Tax burden	36.5	36.6	37.6	37.9	36.3	35.3	37.3	37.6	37.1	38.7	35.8	36.5	37.2	37.0	37.1	37.0
25. Net lending (+) or net borrowing (-)	1.5	-4.4	-3.2	-2.8	-1.8	-5.9	3.6	-2.7	-2.8	-5.1	-11.5	-10.2	-7.8	-6.2	-7.2	-5.9

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	2014
1. Taxes on production and imports	5.3	22.3	28.9	4.8	2.9	5.3	5.7	5.6	5.1	-1.2	-5.9	14.4	7.9	3.1	3.8	4.5
2. Current taxes on income and wealth	2.7	30.7	23.5	10.6	11.8	10.7	7.6	10.6	4.0	3.9	-8.8	3.7	4.2	0.3	2.5	3.7
3. Social contributions	18.3	37.9	22.3	7.6	4.2	4.6	6.9	5.5	4.5	5.1	-1.7	3.2	3.4	2.0	2.4	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	4.0	2.7	5.2	3.3
5. Other current revenue, including sales	:	:	:	:	-9.6	3.0	3.3	11.1	9.4	6.1	-0.6	-6.7	-1.4	-3.5	0.8	1.8
6. Total current revenue	:	:	:	:	5.5	7.0	6.5	8.0	4.9	2.8	-5.8	5.8	4.8	1.3	2.8	3.8
7. Government consumption expenditure	13.9	37.9	25.7	5.5	11.3	3.9	7.2	6.4	3.4	6.9	4.3	2.5	-0.7	3.7	-0.5	0.7
8. Collective consumption	13.9	36.8	25.3	6.4	10.9	3.5	8.4	4.2	0.8	6.3	1.0	2.5	-1.7	3.7	-0.5	0.7
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	6.4	2.5	-0.1	3.7	-0.5	0.7
10. Compensation of employees	16.7	39.8	26.1	5.2	10.0	3.1	6.3	5.5	3.2	2.7	3.0	3.5	0.5	0.5	0.7	0.7
11. Intermediate consumption	:	33.1	24.8	4.5	13.8	5.2	8.9	9.0	4.2	10.0	6.3	0.6	-2.2	4.3	-0.8	1.2
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	10.9	4.9	3.7	4.5	3.2	2.5
13. Social transfers in kind via market produ	:	:	:	:	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	10.5	18.1	25.0	9.0	-0.3	14.9	1.5	1.2	16.0	7.7	-16.7	56.3	13.3	0.7	4.7	4.1
15. Subsidies	21.8	16.8	19.1	-0.3	-12.0	-6.6	6.8	19.7	2.0	-2.7	4.1	1.9	-11.2	2.3	-2.7	-1.0
16. Other current expenditure 1)	:	:	:	:	-0.2	-0.1	0.2	-0.1	-0.1	0.0	0.4	0.0	-0.3	0.0	-0.1	-0.2
17. Total current expenditure	:	:	:	:	8.6	4.6	6.0	5.6	5.2	6.1	5.9	5.5	1.0	3.1	1.3	1.5
18. Gross saving 1)	-3.1	-1.2	0.2	0.4	-1.1	0.9	0.2	0.9	-0.1	-1.3	-5.1	0.1	1.6	-0.7	0.7	1.0
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	-33.4	7.6	794.8	-90.0	8.8
20. Total revenue	6.7	27.1	24.9	7.7	5.5	7.0	6.6	7.9	4.9	6.4	-8.9	5.4	4.8	6.2	-2.0	3.8
21. Gross fixed capital formation	6.6	14.7	10.1	5.9	14.4	-0.9	-3.2	170.9	10.9	23.4	14.1	-3.2	-8.7	-10.4	-20.5	-10.4
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	-1.2	-0.4	-0.2	0.1	0.0
23. Total expenditure	15.0	29.7	23.5	6.2	12.5	4.6	-0.6	6.0	5.2	11.4	4.8	2.6	-0.3	2.1	0.7	1.1
24. Tax burden	5.2	28.6	22.5	8.1	8.1	8.5	6.6	7.9	4.5	6.5	-10.1	6.9	5.4	1.9	3.6	3.9
25. Net lending (+) or net borrowing (-) 1)	-3.1	-0.9	0.3	0.8	-2.6	0.9	2.7	0.7	-0.1	-2.3	-6.4	1.3	2.4	1.6	-1.0	1.3

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	2014
1. Net borrowing (% of GDP) 1)	5.9	-3.6	-0.5	2.1	3.4	3.5	3.4	2.7	2.8	5.1	11.5	10.2	7.8	6.2	7.2	5.9
2. Interest payments (% of GDP)	3.5	2.7	2.3	2.0	2.0	2.0	2.1	2.0	2.2	2.3	2.0	3.0	3.2	3.2	3.2	3.2
3. Implicit interest rate 2)	8.0	6.6	6.0	5.5	5.5	5.3	5.4	5.0	5.4	5.4	3.7	4.6	4.2	3.8	3.8	3.6
4. Nominal GDP growth rate	5.8	4.9	4.6	4.8	6.4	5.6	5.2	5.6	5.9	2.0	-2.7	4.6	3.6	2.4	3.1	4.4
(% 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	2.8	5.1	11.5	10.2	7.8	6.2	7.2	5.9
6. Contribution of nominal GDP growth	-2.6	-2.1	-1.8	-1.7	-2.3	-2.1	-2.0	-2.2	-2.4	-0.9	1.5	-3.0	-2.7	-2.0	-2.7	-4.0
7. Stock-flow adjustment 3)	0.4	3.1	-1.0	-0.4	0.3	0.4	-0.1	0.6	0.6	3.9	2.6	4.4	0.6	-0.5	0.0	0.0
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	0.6	2.8	9.5	7.2	4.6	3.0	3.9	2.7
9. Snow-ball effect	1.0	0.7	0.5	0.3	-0.3	-0.1	0.1	-0.2	-0.2	1.4	3.4	0.0	0.5	1.2	0.5	-0.7
10. Stock-flow adjustment 3)	0.4	3.1	-1.0	-0.4	0.3	0.4	-0.1	0.6	0.6	3.9	2.6	4.4	0.6	-0.5	0.0	0.0
(% of GDP)																
11. Change in gross debt 5)	3.7	-2.6	-3.3	-0.1	1.4	1.8	1.2	1.1	0.9	8.1	15.5	11.6	5.6	3.7	4.5	2.0
12. Level of gross debt (end of year)	50.9	41.1	37.8	37.7	39.1	41.0	42.2	43.3	44.2	52.3	67.8	79.4	85.0	88.7	93.2	95.1

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 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	2014
1. Taxes on production and imports	1148	1207	1233	1289	1313	1386	1452	1546	1628	1589	1488	1591	1660	1723	1781	1836
2. Current taxes on income and wealth	1173	1272	1283	1276	1259	1327	1425	1571	1687	1663	1460	1517	1592	1683	1745	1791
3. Social contributions	1217	1284	1325	1364	1409	1462	1516	1584	1658	1704	1662	1707	1758	1804	1845	1893
4. Of which actual social contributions	1125	1189	1228	1263	1308	1359	1408	1475	1544	1587	1540	1581	1631	1676	1720	1766
5. Other current revenue, including sales	350	367	400	401	395	417	443	478	512	540	529	541	563	577	595	614
6. Total current revenue	3888	4130	4241	4330	4376	4593	4836	5178	5485	5495	5139	5356	5574	5787	5966	6134
7. Government consumption expenditure	1703	1818	1910	2027	2097	2195	2299	2416	2520	2606	2650	2726	2742	2805	2839	2893
8. Collective consumption	683	729	756	796	818	867	899	937	969	1004	1014	1036	1035	1058	1070	1090
9. Social transfers in kind	1021	1089	1153	1232	1279	1328	1400	1480	1551	1602	1636	1691	1707	1747	1769	1803
10. Compensation of employees	915	970	1014	1067	1101	1149	1200	1249	1296	1323	1333	1367	1371	1389	1412	1434
11. Intermediate consumption	494	538	564	607	620	661	701	744	785	810	821	850	845	874	878	893
12. Social transfers other than in kind	1360	1412	1475	1550	1596	1661	1721	1779	1848	1906	1999	2077	2112	2188	2248	2309
13. Social transfers in kind via market produce	:	347	369	393	413	426	445	474	496	524	552	571	584	598	613	634
14. Interest	326	333	332	314	302	299	302	309	337	347	310	336	371	388	406	423
15. Subsidies	117	118	121	124	125	123	124	132	139	140	149	155	150	149	152	153
16. Other current expenditure	175	192	199	220	237	252	273	284	294	304	317	328	328	341	350	357
17. Total current expenditure	:	3910	4074	4275	4393	4571	4765	4971	5195	5355	5482	5684	5761	5928	6057	6200
18. Gross saving	175	220	167	56	-17	22	71	207	290	140	-343	-329	-187	-141	-91	-66
19. Capital transfers received	38	39	37	44	74	63	66	57	58	76	56	57	77	98	58	58
20. Total revenue	3926	4168	4278	4375	4450	4655	4902	5235	5543	5572	5195	5413	5651	5886	6024	6193
21. Gross fixed capital formation	202	213	230	233	248	255	251	293	322	341	345	334	316	297	286	285
22. Other capital expenditure	100	-6	119	124	127	132	158	144	138	179	175	195	134	130	110	109
23. Total expenditure	4015	4117	4422	4631	4769	4958	5174	5408	5655	5875	6002	6214	6212	6355	6453	6594
24. Tax burden	3506	3734	3804	3882	3948	4130	4342	4648	4919	4924	4540	4735	4939	5155	5318	5466
25. Net lending (+) or net borrowing (-)	-89	51	-144	-257	-319	-303	-272	-173	-111	-303	-807	-801	-561	-469	-429	-401

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	2014
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	12.7	13.0	13.1	13.3	13.5	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	13.0	13.2	13.1
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	13.9	13.9	13.9	13.8
4. Of which actual social contributions	13.1	12.9	12.8	12.7	12.9	12.8	12.7	12.6	12.4	12.7	13.1	12.9	12.9	13.0	13.0	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	4.5	4.5	4.5	4.5
6. Total current revenue	45.3	44.9	44.3	43.6	43.3	43.3	43.7	44.3	44.2	44.1	43.7	43.6	44.1	44.7	45.1	44.9
7. Government consumption expenditure	19.8	19.8	19.9	20.4	20.8	20.7	20.8	20.7	20.3	20.9	22.5	22.2	21.7	21.7	21.5	21.2
8. Collective consumption	7.9	7.9	7.9	8.0	8.1	8.2	8.1	8.0	7.8	8.0	8.6	8.4	8.2	8.2	8.1	8.0
9. Social transfers in kind	11.9	11.8	12.0	12.4	12.7	12.5	12.6	12.6	12.5	12.8	13.9	13.8	13.5	13.5	13.4	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	10.7	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	6.7	6.8	6.6	6.5
12. Social transfers other than in kind	15.8	15.3	15.4	15.6	15.8	15.7	15.5	15.2	14.9	15.3	17.0	16.9	16.7	16.9	17.0	16.9
13. Social transfers in kind via market produce	:	3.8	3.9	4.0	4.1	4.0	4.0	4.1	4.0	4.2	4.7	4.6	4.6	4.6	4.6	4.6
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	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	1.1
16. Other current expenditure	2.0	2.1	2.1	2.2	2.3	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.6	2.6	2.6	2.6
17. Total current expenditure	:	42.5	42.5	43.0	43.5	43.1	43.0	42.5	41.9	42.9	46.6	46.3	45.5	45.8	45.8	45.3
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	-1.5	-1.1	-0.7	-0.5
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	0.6	0.8	0.4	0.4
20. Total revenue	45.7	45.3	44.6	44.0	44.0	43.9	44.3	44.7	44.7	44.7	44.2	44.1	44.7	45.5	45.5	45.3
21. Gross fixed capital formation	2.4	2.3	2.4	2.3	2.5	2.4	2.3	2.5	2.6	2.7	2.9	2.7	2.5	2.3	2.2	2.1
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	1.1	1.0	0.8	0.8
23. Total expenditure	46.8	44.8	46.2	46.6	47.2	46.8	46.7	46.2	45.6	47.1	51.1	50.6	49.1	49.1	48.8	48.2
24. Tax burden	40.8	40.6	39.7	39.1	39.1	38.9	39.2	39.7	39.6	39.5	38.6	38.6	39.0	39.8	40.2	40.0
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	-6.5	-4.4	-3.6	-3.2	-2.9

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	2014
1. Taxes on production and imports	7.7	5.2	2.2	4.5	1.9	5.6	4.8	6.4	5.3	-2.4	-6.3	6.9	4.4	3.7	3.4	3.1
2. Current taxes on income and wealth	7.2	8.4	0.9	-0.5	-1.3	5.4	7.4	10.2	7.4	-1.4	-12.2	3.9	5.0	5.7	3.7	2.6
3. Social contributions	4.4	5.5	3.2	3.0	3.3	3.8	3.7	4.5	4.7	2.8	-2.5	2.7	3.0	2.6	2.2	2.6
4. Of which actual social contributions	4.5	5.7	3.2	2.9	3.6	3.9	3.6	4.8	4.6	2.8	-3.0	2.7	3.1	2.7	2.6	2.7
5. Other current revenue, including sales	3.2	4.8	9.0	0.2	-1.4	5.6	6.2	7.7	7.2	5.4	-1.9	2.3	4.0	2.5	3.0	3.3
6. Total current revenue	6.1	6.2	2.7	2.1	1.1	4.9	5.3	7.1	5.9	0.2	-6.5	4.2	4.1	3.8	3.1	2.8
7. Government consumption expenditure	5.7	6.7	5.1	6.1	3.4	4.7	4.7	5.1	4.3	3.4	1.7	2.9	0.6	2.3	1.2	1.9
8. Collective consumption	6.0	6.8	3.8	5.2	2.8	6.1	3.7	4.2	3.5	3.5	1.0	2.1	-0.1	2.2	1.2	1.9
9. Social transfers in kind	5.6	6.7	5.9	6.8	3.9	3.8	5.4	5.7	4.8	3.3	2.1	3.3	1.0	2.4	1.2	1.9
10. Compensation of employees	4.9	6.0	4.6	5.2	3.2	4.4	4.5	4.0	3.8	2.1	0.7	2.6	0.2	1.3	1.7	1.5
11. Intermediate consumption	8.0	8.8	4.9	7.7	2.1	6.7	6.0	6.2	5.5	3.3	1.3	3.5	-0.7	3.5	0.4	1.7
12. Social transfers other than in kind	4.2	3.8	4.5	5.1	3.0	4.0	3.6	3.4	3.9	3.1	4.9	3.9	1.7	3.6	2.7	2.7
13. Social transfers in kind via market product	:	:	6.3	6.3	5.2	3.2	4.4	6.6	4.6	5.6	5.4	3.4	2.3	2.5	2.5	3.4
14. Interest	-8.1	2.4	-0.3	-5.5	-3.8	-1.1	1.3	2.3	8.9	3.1	-10.7	8.2	10.6	4.6	4.6	4.2
15. Subsidies	3.9	1.0	2.2	3.0	0.4	-1.6	0.7	6.3	6.0	0.5	6.3	4.0	-3.3	-0.5	1.6	1.0
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.0	-0.1	0.1	0.3	0.0	-0.1	0.0	0.0	0.0
17. Total current expenditure	:	:	4.2	4.9	2.8	4.0	4.3	4.3	4.5	3.1	2.4	3.7	1.3	2.9	2.2	2.4
18. Gross saving 1)	0.9	0.4	-0.6	-1.2	-0.7	0.4	0.4	1.1	0.6	-1.2	-4.0	0.2	1.2	0.4	0.4	0.2
19. Capital transfers received	8.3	0.5	-5.1	20.7	67.3	-15.6	5.0	-13.0	1.8	31.7	-26.8	2.2	34.3	28.2	-41.0	0.5
20. Total revenue	6.1	6.2	2.6	2.3	1.7	4.6	5.3	6.8	5.9	0.5	-6.8	4.2	4.4	4.2	2.4	2.8
21. Gross fixed capital formation	7.2	5.2	7.9	1.4	6.6	2.9	-1.8	16.8	9.8	5.9	1.2	-3.2	-5.3	-6.1	-3.6	-0.4
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	-0.5	-0.1	-0.2	0.0
23. Total expenditure	4.1	2.5	7.4	4.7	3.0	4.0	4.3	4.5	4.5	3.9	2.2	3.5	0.0	2.3	1.5	2.2
24. Tax burden	6.3	6.5	1.9	2.1	1.7	4.6	5.1	7.0	5.8	0.1	-7.8	4.3	4.3	4.4	3.2	2.8
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	-4.4	0.3	2.1	0.8	0.4	0.3

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	2014
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	6.5	4.4	3.6	3.2	2.9
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	3.1
3. Implicit interest rate 2)	6.0	5.9	5.8	5.4	5.0	4.8	4.6	4.4	4.7	4.7	4.0	3.8	3.8	3.7	3.6	3.6
4. Nominal GDP growth rate	5.1	7.1	4.2	3.7	1.7	5.0	4.4	5.7	6.0	0.5	-5.8	4.5	3.0	2.3	2.3	3.4
(% 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	6.5	4.4	3.6	3.2	2.9
6. Contribution of nominal GDP growth	-3.2	-4.4	-2.5	-2.2	-1.0	-2.9	-2.6	-3.4	-3.5	-0.3	3.8	-3.2	-2.4	-1.9	-1.9	-2.9
7. Stock-flow adjustment 3)	1.5	1.1	0.1	-1.0	-0.7	0.5	0.7	0.7	0.0	1.1	1.7	2.3	0.7	2.0	0.4	0.0
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	4.2	3.8	1.5	0.6	0.2	-0.2
9. Snow-ball effect	0.6	-0.8	1.0	1.0	2.0	-0.1	0.1	-0.7	-0.8	2.5	6.4	-0.4	0.6	1.1	1.2	0.2
10. Stock-flow adjustment 3)	1.5	1.1	0.1	-1.0	-0.7	0.5	0.7	0.7	0.0	1.1	1.7	2.3	0.7	2.0	0.4	0.0
(% of GDP)																
11. Change in gross debt 5)	-0.6	-3.8	-0.9	-0.6	1.5	0.4	0.5	-1.2	-2.7	3.2	12.3	5.6	2.8	3.8	1.7	0.1
12. Level of gross debt (end of year)	65.8	61.9	61.1	60.5	62.0	62.4	62.9	61.7	59.0	62.2	74.6	80.2	83.0	86.8	88.5	88.6

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

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

3) Line 7 = line 10.

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

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