



GENERAL GOVERNMENT DATA

General Government Revenue, Expenditure, Balances and Gross Debt

PART I: Tables by country

SPRING 2013



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

SPRING 2013



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

SPRING 2013

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

Cut-off date: 23 April 2013

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 2012 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2013 - 2014 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2013.

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.

PART II: TABLES BY SERIES

30. Current taxes on imports and production	40. Intermediate consumption	50. Gross fixed capital formation
31. Current taxes on income and wealth	41. Social transfers other than in kind	51. Other capital expenditure
32. Social contributions received	42. Social transfers in kind via market producers	52. Total expenditure
33. Actual social contributions received	43. Interest	53. Net lending (+) or net borrowing (-)
34. Other current revenue, including sales	44. Subsidies	54. Net lending (+) or net borrowing (-) excl. interest
35. Total current revenue	45. Other current expenditure	55. Consolidated gross debt
36. Final consumption expenditure	46. Total current expenditure	56. Gross domestic product at current market prices
37. Collective consumption expenditure	47. Gross saving	
38. Social transfers in kind	48. Capital transfers received	
39. Compensation of employees	49. Total revenue	

A: National currency, ESA 95

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

C: Annual percentage change, ESA 95

NOTES

	7
TABLE 1A BELGIUM	14
TABLE 1B BELGIUM	15
TABLE 1C BELGIUM	16
TABLE 1D BELGIUM	17
TABLE 2A GERMANY	18
TABLE 2B GERMANY	19
TABLE 2C GERMANY	20
TABLE 2D GERMANY	21
TABLE 3A ESTONIA	22
TABLE 3B ESTONIA	23
TABLE 3C ESTONIA	24
TABLE 3D ESTONIA	25
TABLE 4A IRELAND	26
TABLE 4B IRELAND	27
TABLE 4C IRELAND	28
TABLE 4D IRELAND	29
TABLE 5A GREECE	30
TABLE 5B GREECE	31
TABLE 5C GREECE	32
TABLE 5D GREECE	33
TABLE 6A SPAIN	34
TABLE 6B SPAIN	35
TABLE 6C SPAIN	36
TABLE 6D SPAIN	37
TABLE 7A FRANCE	38
TABLE 7B FRANCE	39
TABLE 7C FRANCE	40
TABLE 7D FRANCE	41
TABLE 8A ITALY	42
TABLE 8B ITALY	43
TABLE 8C ITALY	44
TABLE 8D ITALY	45
TABLE 9A CYPRUS	46
TABLE 9B CYPRUS	47
TABLE 9C CYPRUS	48
TABLE 9D CYPRUS	49
TABLE 10A LUXEMBOURG	50
TABLE 10B LUXEMBOURG	51
TABLE 10C LUXEMBOURG	52
TABLE 10D LUXEMBOURG	53
TABLE 11A MALTA	54

TABLE 11B MALTA	55
TABLE 11C MALTA	56
TABLE 11D MALTA	57
TABLE 12A NETHERLANDS	58
TABLE 12B NETHERLANDS	59
TABLE 12C NETHERLANDS	60
TABLE 12D NETHERLANDS	61
TABLE 13A AUSTRIA	62
TABLE 13B AUSTRIA	63
TABLE 13C AUSTRIA	64
TABLE 13D AUSTRIA	65
TABLE 14A PORTUGAL	66
TABLE 14B PORTUGAL	67
TABLE 14C PORTUGAL	68
TABLE 14D PORTUGAL	69
TABLE 15A SLOVENIA	70
TABLE 15B SLOVENIA	71
TABLE 15C SLOVENIA	72
TABLE 15D SLOVENIA	73
TABLE 16A SLOVAKIA	74
TABLE 16B SLOVAKIA	75
TABLE 16C SLOVAKIA	76
TABLE 16D SLOVAKIA	77
TABLE 17A FINLAND	78
TABLE 17B FINLAND	79
TABLE 17C FINLAND	80
TABLE 17D FINLAND	81
TABLE 18A EA-17	82
TABLE 18B EA-17	83
TABLE 18C EA-17	84
TABLE 18D EA-17	85
TABLE 19A BULGARIA	86
TABLE 19B BULGARIA	87
TABLE 19C BULGARIA	88
TABLE 19D BULGARIA	89
TABLE 20A CZECH REPUBLIC	90
TABLE 20B CZECH REPUBLIC	91
TABLE 20C CZECH REPUBLIC	92
TABLE 20D CZECH REPUBLIC	93
TABLE 21A DENMARK	94
TABLE 21B DENMARK	95
TABLE 21C DENMARK	96
TABLE 21D DENMARK	97
TABLE 22A LATVIA	98
TABLE 22B LATVIA	99
TABLE 22C LATVIA	100
TABLE 22D LATVIA	101
TABLE 23A LITHUANIA	102
TABLE 23B LITHUANIA	103
TABLE 23C LITHUANIA	104
TABLE 23D LITHUANIA	105
TABLE 24A HUNGARY	106
TABLE 24B HUNGARY	107

TABLE 24C HUNGARY	108
TABLE 24D HUNGARY	109
TABLE 25A POLAND	110
TABLE 25B POLAND	111
TABLE 25C POLAND	112
TABLE 25D POLAND	113
TABLE 26A ROMANIA	114
TABLE 26B ROMANIA	115
TABLE 26C ROMANIA	116
TABLE 26D ROMANIA	117
TABLE 27A SWEDEN	118
TABLE 27B SWEDEN	119
TABLE 27C SWEDEN	120
TABLE 27D SWEDEN	121
TABLE 28A UNITED KINGDOM	122
TABLE 28B UNITED KINGDOM	123
TABLE 28C UNITED KINGDOM	124
TABLE 28D UNITED KINGDOM	125
TABLE 29A EU-27	126
TABLE 29B EU-27	127
TABLE 29C EU-27	128
TABLE 29D EU-27	129

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 2012 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2013 - 2014 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of spring 2013.

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	46.5	48.5	49.2	50.6
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	55.4	59.1	61.8	63.7	66.5
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	61.6	64.0	65.4	66.8
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	52.6	54.7	55.8	57.0
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	12.9	13.4	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	170.6	180.1	187.7	191.8	197.5
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	86.3	90.3	93.6	95.5	97.8
8. Collective consumption	2.7	5.0	8.3	11.6	12.8	17.5	21.1	27.0	27.9	29.6	31.0	31.3	32.4	33.6	34.1	34.7
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	55.0	57.9	60.0	61.4	63.1
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	46.6	48.2	49.2	50.0
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	13.8	13.8	13.9
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	63.3	66.4	69.3	71.6
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	31.0	32.0	33.4
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	12.3	12.7
15. Subsidies	0.8	1.5	2.5	3.0	2.8	2.5	3.1	5.5	6.5	7.2	7.5	9.2	10.2	10.1	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	9.7	10.1	10.4	10.7
17. Total current expenditure	13.0	25.7	44.6	68.0	83.5	102.2	115.8	146.3	152.6	163.0	171.4	176.9	185.1	192.6	196.8	202.5
18. Gross saving	1.0	-0.1	-3.7	-7.7	-7.5	-4.2	6.6	6.8	6.7	3.3	-10.0	-6.3	-5.0	-4.9	-5.0	-5.0
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	3.6	4.0	3.6
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	173.3	183.0	191.3	195.8	201.1
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	5.9	6.5	6.6	6.3	6.4
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	7.0	4.1	4.5
23. Total expenditure	15.2	29.0	49.9	73.2	87.8	108.3	123.8	154.3	161.8	172.3	182.8	186.7	196.8	206.2	207.1	213.4
24. Tax burden	12.5	23.3	37.5	55.7	70.8	91.0	113.6	141.1	146.9	152.7	147.3	155.3	162.7	169.8	174.1	179.1
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	-14.9	-11.2	-12.4

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	12.9	12.8	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	15.6	16.0	16.4	16.6	16.9
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	17.1	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	14.6	14.5
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	3.5	3.6	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	48.7	49.8	50.1	50.1
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	24.2	24.4	24.8	24.9	24.8
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	8.9	8.9	8.8
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	15.7	15.9	16.0	16.0
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	12.5	12.6	12.8	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	3.6	3.5
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	17.1	17.6	18.1	18.2
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	8.4	8.5
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	3.4	3.2	3.2
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	2.7	2.7	2.7
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	2.7	2.7	2.7
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	50.1	51.1	51.4	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	-1.3	-1.3	-1.3
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	1.0	1.0	0.9
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	48.7	49.5	50.8	51.1	51.0
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	1.7	1.8	1.7	1.6	1.6
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	1.9	1.1	1.1
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	53.2	54.7	54.1	54.2
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	44.0	45.1	45.4	45.5
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	-5.6	-3.8	-3.7	-3.9	-2.9	-3.1

Table 1C

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

Belgium

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

	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	2.3	4.2	1.4	2.9
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	-9.2	7.1	6.7	4.6	3.0	4.5
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	5.1	4.0	2.1	2.1
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	4.8	3.9	2.1	2.1
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	-3.9	12.6	15.6	3.9	1.8	-0.1
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	5.6	4.2	2.2	3.0
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	2.5	4.7	3.7	2.1	2.4
8. Collective consumption	13.0	20.4	8.6	9.2	3.3	3.1	5.7	3.4	3.7	5.8	4.7	1.0	3.5	3.8	1.6	1.8
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	5.3	3.3	5.3	3.6	2.4	2.7
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	2.7	4.2	3.5	2.1	1.5
11. Intermediate consumption	8.8	27.4	5.6	21.0	0.6	1.4	5.5	4.1	2.8	7.0	4.8	1.2	2.8	1.1	-0.3	1.4
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	2.9	4.5	4.9	4.3	3.4
13. Social transfers in kind via market produ	16.8	26.3	6.3	5.4	8.1	8.6	6.8	2.1	5.3	9.9	7.4	2.7	6.3	4.6	3.4	4.4
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	6.5	-5.5	3.7
15. Subsidies	23.5	22.3	0.3	-9.5	0.4	4.3	4.5	14.5	17.4	11.5	4.2	21.9	10.4	-0.3	1.1	2.4
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	0.1	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	3.2	4.7	4.0	2.2	2.9
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	1.2	0.4	0.1	0.0	0.0
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	10.3	23.3	10.5	-10.7
20. Total revenue	10.7	19.0	5.8	6.5	7.9	3.9	4.7	4.1	3.9	4.4	-2.9	5.8	5.6	4.5	2.4	2.7
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	7.3	1.7	10.5	1.0	-4.8	2.9
22. Other capital expenditure 1)	0.0	-0.1	-1.0	-0.2	0.0	-0.1	-0.1	-2.6	0.2	-0.1	0.5	-0.5	0.3	0.5	-0.8	0.1
23. Total expenditure	14.9	24.8	8.3	5.1	6.0	2.7	3.5	-1.7	4.9	6.5	6.1	2.2	5.4	4.8	0.4	3.1
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	4.8	4.3	2.6	2.9
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	-0.2	1.0	-0.2

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	5.6	3.8	3.7	3.9	2.9	3.1
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	3.4	3.2	3.2
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	3.3	3.3
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	1.9	1.7	2.9
(% 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	5.6	3.8	3.7	3.9	2.9	3.1
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	-1.8	-1.6	-2.8
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	-0.3	0.5	0.4
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	-0.3	-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	1.6	0.4
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	-0.3	0.5	0.4
(% 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	1.8	1.8	0.7
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	99.6	101.4	102.1

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 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	146	184	218	227	232	232	233	242	266	270	274	276	293	298	304	312
2. Current taxes on income and wealth	192	222	263	231	232	232	242	271	293	303	274	273	297	320	331	346
3. Social contributions	258	343	381	392	397	397	397	401	401	408	411	421	437	449	455	468
4. Of which actual social contributions	244	320	358	368	373	373	373	376	376	383	384	394	409	421	427	439
5. Other current revenue, including sales	65	81	77	82	82	80	87	88	93	98	104	108	119	117	119	124
6. Total current revenue	661	829	939	932	943	942	960	1002	1052	1079	1062	1078	1145	1184	1209	1249
7. Government consumption expenditure	289	358	390	410	415	414	417	425	434	452	475	488	500	515	537	557
8. Collective consumption	122	140	151	157	156	158	156	157	158	165	172	176	181	188	196	203
9. Social transfers in kind	167	218	239	254	259	256	262	268	276	287	304	312	319	327	341	354
10. Compensation of employees	135	163	170	175	177	177	177	177	178	183	191	195	200	203	208	215
11. Intermediate consumption	65	73	80	87	88	89	93	96	100	108	116	121	126	131	138	144
12. Social transfers other than in kind	236	326	369	398	409	411	412	409	401	404	426	430	425	431	438	449
13. Social transfers in kind via market produce	99	136	153	163	167	163	167	172	178	186	197	203	208	214	224	234
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	24	25	26
16. Other current expenditure	31	27	35	35	38	38	41	41	42	47	52	54	54	56	60	63
17. Total current expenditure	640	828	907	951	971	969	979	986	993	1020	1073	1094	1107	1124	1158	1192
18. Gross saving	21	1	31	-19	-29	-27	-19	16	60	59	-11	-17	39	60	51	57
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	1194	1219	1259
21. Gross fixed capital formation	40	40	39	38	35	33	31	34	36	39	42	42	43	39	41	42
22. Other capital expenditure	30	146	-23	33	34	32	33	29	28	32	31	54	26	27	24	23
23. Total expenditure	710	1014	923	1022	1041	1034	1043	1049	1057	1090	1145	1191	1175	1190	1223	1258
24. Tax burden	597	744	854	837	848	847	859	900	946	968	942	953	1009	1050	1072	1107
25. Net lending (+) or net borrowing (-)	-44	-175	23	-82	-89	-83	-74	-38	6	-2	-73	-103	-20	4	-4	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	9.5	9.9	10.6	10.6	10.8	10.6	10.5	10.5	10.9	10.9	11.5	11.0	11.3	11.3	11.3	11.2
2. Current taxes on income and wealth	12.5	12.0	12.8	10.9	10.8	10.6	10.9	11.7	12.1	12.2	11.5	10.9	11.4	12.1	12.3	12.4
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	17.0	16.9	16.8
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	15.8	15.8
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	4.4	4.4	4.4
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	44.8	44.9	44.8
7. Government consumption expenditure	18.8	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	19.9	20.0
8. Collective consumption	7.9	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	7.3	7.3
9. Social transfers in kind	10.9	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	12.7	12.7
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	7.7	7.7	7.7
11. Intermediate consumption	4.3	4.0	3.9	4.1	4.1	4.1	4.2	4.2	4.1	4.4	4.9	4.8	4.9	4.9	5.1	5.2
12. Social transfers other than in kind	15.4	17.7	18.0	18.7	19.0	18.7	18.5	17.7	16.5	16.3	17.9	17.2	16.4	16.3	16.3	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	8.1	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	2.5	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	0.9	0.9	0.9
16. Other current expenditure	2.0	1.5	1.7	1.6	1.8	1.7	1.8	1.8	1.7	1.9	2.2	2.2	2.1	2.1	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	42.5	43.0	42.8
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	2.3	1.9	2.0
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	45.2	45.2	45.1
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	0.9	0.8
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	45.0	45.4	45.1
24. Tax burden	38.9	40.2	41.7	39.3	39.5	38.6	38.6	38.9	39.0	39.1	39.7	38.2	38.9	39.7	39.8	39.7
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	: 0.2	1.4	1.8	2.1	0.1	0.7	3.7	9.7	1.6	1.4	0.8	6.3	1.8	1.9	2.5	
2. Current taxes on income and wealth	: 3.6	4.8	-2.3	0.2	0.1	4.4	11.7	8.3	3.4	-9.5	-0.3	8.6	8.0	3.3	4.4	
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	2.7	1.4	2.9	
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	2.8	1.4	3.0	
5. Other current revenue, including sales	: -3.7	-1.4	0.0	-0.3	-2.1	8.6	1.8	5.2	5.7	5.6	3.8	10.1	-1.6	2.2	3.8	
6. Total current revenue	: 3.0	1.6	0.4	1.2	-0.1	1.9	4.4	5.0	2.5	-1.6	1.5	6.3	3.4	2.1	3.3	
7. Government consumption expenditure	: 4.3	1.2	2.8	1.2	-0.3	0.7	1.8	2.2	4.1	5.2	2.6	2.5	3.1	4.2	3.7	
8. Collective consumption	: 1.6	1.1	2.8	-0.2	0.9	-1.4	0.8	0.3	4.5	4.2	2.2	3.0	4.0	4.1	3.6	
9. Social transfers in kind	: 6.2	1.3	2.8	2.1	-1.1	2.0	2.3	3.3	3.9	5.7	2.8	2.2	2.7	4.2	3.7	
10. Compensation of employees	: 3.2	0.5	1.9	0.9	0.2	-0.2	0.3	0.6	2.5	4.6	2.3	2.3	1.8	2.5	3.0	
11. Intermediate consumption	: 1.9	-1.0	3.4	0.8	1.5	4.3	3.7	3.6	8.3	7.3	4.4	4.6	3.3	5.7	4.3	
12. Social transfers other than in kind	: 6.1	-0.3	3.9	2.8	0.5	0.4	-0.8	-1.9	0.8	5.3	0.9	-1.0	1.2	1.7	2.5	
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	3.1	4.5	4.2	
14. Interest	: 8.5	3.5	-2.7	2.5	-2.7	-0.2	4.5	3.8	0.0	-6.6	-0.8	5.0	-2.0	-0.2	-2.5	
15. Subsidies	: 5.1	-3.3	-4.9	-6.9	-5.3	-5.8	0.7	-3.2	-1.8	14.1	0.0	-3.6	-11.9	7.4	1.2	
16. Other current expenditure 1)	: -0.2	0.1	0.0	0.1	0.0	0.1	-0.1	0.0	0.1	0.3	0.0	-0.1	0.0	0.1	0.0	
17. Total current expenditure	: 4.9	0.8	2.5	2.1	-0.2	1.0	0.8	0.6	2.8	5.2	2.0	1.1	1.5	3.1	3.0	
18. Gross saving 1)	: -0.8	0.4	-0.9	-0.4	0.1	0.4	1.5	1.8	-0.1	-2.8	-0.2	2.2	0.8	-0.4	0.2	
19. Capital transfers received	: 40.5	-9.2	3.0	6.1	5.7	0.5	-4.0	7.8	-5.2	2.6	-0.1	1.2	1.8	-2.6	0.6	
20. Total revenue	: 3.3	1.5	0.4	1.2	-0.1	1.9	4.3	5.1	2.5	-1.6	1.5	6.2	3.4	2.1	3.3	
21. Gross fixed capital formation	: -9.6	-0.4	-2.8	-6.9	-7.6	-3.5	7.4	6.7	8.0	7.0	0.8	2.0	-7.5	4.1	3.3	
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	-0.1	0.0	
23. Total expenditure	: 18.5	-4.3	2.2	1.8	-0.7	0.9	0.6	0.7	3.2	5.0	4.0	-1.3	1.3	2.8	2.9	
24. Tax burden	: 3.4	2.3	0.1	1.3	-0.1	1.4	4.8	5.1	2.3	-2.7	1.1	6.0	4.1	2.1	3.2	
25. Net lending (+) or net borrowing (-) 1)	: -7.0	2.7	-0.8	-0.3	0.4	0.4	1.7	1.9	-0.3	-3.0	-1.1	3.4	0.9	-0.3	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	2.5	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	2.0	1.9	3.5
(% 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	-1.5	-2.7
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	7.4	0.3	3.2	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	-2.6	-2.3	-2.3
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	0.9	0.9	-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	7.4	0.3	3.2	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	7.9	-1.9	1.5	-0.8	-2.5
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	82.4	80.4	81.9	81.1	78.6

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

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

3) Line 7 = line 10.

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

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

Table 3A

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

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	2.427	2.555	2.689
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	1.184	1.259	1.348
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	2.028	2.063	2.163
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	2.000	2.034	2.133
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	0.834	0.791	0.855	0.877	0.926	0.860
6. Total current revenue	1.160	2.186	2.411	2.780	3.146	3.419	3.900	4.725	5.723	5.889	5.753	5.659	6.069	6.516	6.803	7.059
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	3.339	3.508	3.673
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	1.505	1.523	1.542
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	1.834	1.985	2.132
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	1.835	2.011	2.126
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	1.254	1.211	1.188
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	1.918	2.025	2.144
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	0.310	0.328	0.353
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	0.028	0.030	0.031
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	0.175	0.184	0.203
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	0.269	0.282	0.301
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	5.789	6.071	6.346
18. Gross saving	0.164	0.218	0.297	0.441	0.521	0.497	0.590	0.908	1.219	0.521	0.277	0.306	0.538	0.727	0.732	0.713
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	0.323	0.304	0.279
20. Total revenue	1.172	2.211	2.422	2.802	3.181	3.451	3.938	4.829	5.844	5.962	5.986	5.856	6.296	6.839	7.107	7.338
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	0.954	0.897	0.824
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	0.143	0.191	0.123
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	6.886	7.159	7.292
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	5.658	5.895	6.217
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	-0.275	0.027	0.186	-0.046	-0.052	0.046

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	14.1	13.9
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	7.0	7.0	6.9
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	11.9	11.4	11.1
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	11.8	11.3	11.0
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	6.1	5.5	5.4	5.2	5.1	4.4
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	38.3	37.7	36.4
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	19.6	19.4	18.9
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	8.9	8.4	7.9
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	10.8	11.0	11.0
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	10.8	11.1	11.0
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	7.4	6.7	6.1
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	11.3	11.2	11.1
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	0.2	0.2	0.2
15. Subsidies	0.8	1.1	1.0	1.0	0.9	0.8	0.7	0.9	0.9	1.0	1.0	1.1	1.1	1.0	1.0	1.0
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	1.6	1.6	1.6
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	34.1	33.6	32.7
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	3.4	4.3	4.1	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	1.9	1.7	1.4
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	40.9	39.5	40.2	39.3	37.8
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	5.6	5.0	4.2
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	0.8	1.1	0.6
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	40.5	39.6	37.6
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	33.3	32.6	32.0
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	1.2	-0.3	-0.3	0.2

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	10.0	5.3	5.2
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	13.1	6.3	7.1
3. Social contributions	24.6	13.5	10.4	15.2	8.3	8.7	14.5	17.9	24.4	12.5	-3.6	3.3	3.0	3.4	1.7	4.9
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	3.4	1.7	4.9
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	10.8	-5.2	8.1	2.6	5.6	-7.2
6. Total current revenue	21.7	12.1	10.3	15.3	13.2	8.7	14.1	21.2	21.1	2.9	-2.3	-1.6	7.2	7.4	4.4	3.8
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	7.2	5.1	4.7
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	9.8	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	5.2	8.2	7.4
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	3.6	9.6	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	9.7	-3.5	-1.9
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	3.0	5.6	5.9
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	10.6	5.8	7.5
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	25.1	6.0	6.0
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	-1.7	5.2	9.8
16. Other current expenditure 1)	0.2	-0.2	0.0	0.1	0.2	0.5	0.3	0.1	-0.3	0.0	0.5	-0.2	-0.1	-0.1	0.0	0.0
17. Total current expenditure	26.3	3.6	7.4	10.6	12.2	11.3	13.3	15.3	18.0	19.2	2.0	-2.3	3.3	4.7	4.9	4.5
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	0.9	-0.2	-0.4
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	42.1	-6.0	-8.2
20. Total revenue	21.4	12.5	9.5	15.7	13.5	8.5	14.1	22.6	21.0	2.0	0.4	-2.2	7.5	8.6	3.9	3.3
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	42.5	-6.0	-8.2
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	1.4	0.2	-0.4
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	12.7	4.0	1.9
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	8.0	4.2	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	-1.4	0.0	0.5

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	-1.2	0.3	0.3	-0.2
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	0.2	0.2	0.2
3. Implicit interest rate 2)	5.1	3.6	3.2	4.9	4.1	4.5	4.5	4.5	4.5	5.6	4.0	2.1	2.3	2.8	1.7	1.7
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	6.6	6.3	7.4
(% 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	-1.2	0.3	0.3	-0.2
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	-0.4	-0.6	-0.7
7. Stock-flow adjustment 3)	-2.6	-0.8	0.2	1.7	2.2	1.6	1.8	3.1	2.4	-2.1	-0.2	0.0	1.4	4.0	0.4	0.3
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	0.1	0.1	-0.4
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	-0.4	-0.5
10. Stock-flow adjustment 3)	-2.6	-0.8	0.2	1.7	2.2	1.6	1.8	3.1	2.4	-2.1	-0.2	0.0	1.4	4.0	0.4	0.3
(% 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	-0.5	3.9	0.1	-0.6
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	6.2	10.1	10.2	9.6

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

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

3) Line 7 = line 10.

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

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

Table 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	20.9	21.9	23.6
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	9.5	9.8	10.1
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	7.2	7.5	7.8
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	7.2	7.1	6.7
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	55.6	57.2	59.7
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	29.1	28.7	28.1
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	9.4	9.3	9.0
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	19.7	19.4	19.1
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	18.6	18.3
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	7.6
12. Social transfers other than in kind	5.0	6.2	8.1	11.4	12.2	13.6	15.3	16.9	19.4	22.0	24.6	24.3	25.0	24.6	24.1	23.5
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	4.1	3.9	3.7
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	6.1	8.4	8.6
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	0.6	0.6	0.6
16. Other current expenditure	0.4	0.7	1.5	2.1	2.3	2.6	2.7	3.0	3.2	3.4	3.1	2.4	2.3	2.3	2.2	2.2
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	65.1	65.0	65.9	64.6
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	-9.4	-8.8	-5.0
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	1.0	1.1	1.1
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	56.6	58.3	60.8
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	3.3	2.8	2.8
22. Other capital expenditure	0.4	0.8	1.0	1.0	1.2	1.3	1.4	1.4	1.8	3.3	5.6	32.8	7.6	0.7	2.0	0.9
23. Total expenditure	16.9	22.1	33.0	43.9	46.8	50.5	55.2	61.1	69.5	77.0	78.4	103.4	76.7	69.1	70.8	68.3
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	42.1	43.7	46.4
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	-22.4	-48.3	-21.3	-12.5	-12.5	-7.5

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	11.0	10.9	11.1
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	12.8	13.1	13.6
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	5.8	5.9	5.8
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	4.4	4.5	4.5
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	4.4	4.2	3.8
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	34.0	34.1	34.4
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	17.8	17.1	16.2
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	5.8	5.5	5.2
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	12.0	11.6	11.0
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	11.5	11.1	10.6
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	5.2	4.8	4.4
12. Social transfers other than in kind	13.1	11.5	7.7	8.7	8.7	9.0	9.4	9.5	10.3	12.3	15.2	15.5	15.7	15.0	14.4	13.5
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	2.5	2.3	2.1
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	3.7	5.0	5.0
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	0.4	0.4	0.4
16. Other current expenditure	1.1	1.3	1.4	1.6	1.7	1.7	1.7	1.7	1.7	1.9	1.9	1.6	1.5	1.4	1.3	1.3
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	39.8	39.4	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	-6.8	-5.7	-5.2	-2.9
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	0.6	0.7	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	34.6	34.8	35.0
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	1.7	1.6
22. Other capital expenditure	1.0	1.5	1.0	0.8	0.9	0.9	0.8	0.8	1.0	1.9	3.5	20.9	4.8	0.4	1.2	0.5
23. Total expenditure	43.8	41.0	31.2	33.5	33.2	33.6	33.9	34.4	36.8	43.1	48.6	66.1	48.2	42.2	42.3	39.4
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	25.7	26.1	26.8
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	-30.8	-13.4	-7.6	-7.5	-4.3

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	2.0	1.6	5.4
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	8.7	4.8	7.7
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	-7.3	3.5	2.4
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	-9.4	4.9	3.7
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	0.5	-1.3	-5.9
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	2.4	2.7	4.4
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	-1.3	-1.6	-1.8
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	-2.1	-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	-1.0	-1.5	-1.3
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	-1.7	-1.0	-1.6
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	-3.7	-6.5	-4.6
12. Social transfers other than in kind	9.5	-2.0	5.6	18.0	7.3	11.0	13.0	10.4	14.6	13.5	11.7	-1.1	2.6	-1.4	-2.0	-2.6
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	6.5	-3.7	-4.7
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	15.2	37.5	1.9
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	0.0	0.0	0.0
16. Other current expenditure 1)	0.2	0.0	-0.1	0.0	0.1	0.1	-0.1	0.1	0.0	0.2	0.0	-0.4	-0.1	-0.1	-0.1	0.0
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	-0.1	0.0	1.4	-2.0
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	0.6	1.0	0.5	2.4
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	-12.0	14.6	2.5
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	2.1	2.9	4.3
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	-17.0	-15.3	-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	1.6	17.5	-16.2	-4.4	0.8	-0.7
23. Total expenditure	7.6	6.8	6.5	12.3	6.6	7.9	9.4	10.7	13.8	10.8	1.8	31.9	-25.8	-10.0	2.5	-3.5
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	-8.4	3.8	6.2
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	-6.5	-17.0	17.5	5.8	0.1	3.1

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	30.8	13.4	7.6	7.5	4.3
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	3.7	5.0	5.0
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	3.6	4.4	4.2
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	2.9	2.3	3.6
(% 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	30.8	13.4	7.6	7.5	4.3
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	-3.0	-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	-5.5	2.4	6.6	0.9	-3.8
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	11.8	27.7	10.0	3.9	2.4	-0.6
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	0.8	2.4	0.6
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	-5.5	2.4	6.6	0.9	-3.8
(% 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	20.3	27.3	14.3	11.2	5.7	-3.8
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	64.8	92.1	106.4	117.6	123.3	119.5

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 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	24.3	22.9	22.7
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	19.7	16.8	18.5
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	27.4	26.5	24.9	25.0
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	20.8	19.1	18.9
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	11.3	11.2	10.5	10.3
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	83.4	81.7	75.1	76.5
7. Government consumption expenditure	6.7	14.3	24.3	28.7	29.4	31.9	37.8	40.9	45.7	49.0	54.6	47.7	42.9	39.8	24.1	22.7
8. Collective consumption	4.5	9.6	16.2	17.5	16.9	18.9	18.2	20.3	22.8	24.3	28.5	23.3	21.3	20.8	19.2	17.9
9. Social transfers in kind	2.2	4.7	8.1	11.2	12.5	13.0	19.6	20.6	22.8	24.7	26.1	24.5	21.6	19.0	4.9	4.8
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	24.2	22.3	21.6
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	13.4	9.8	9.5	9.0	8.0
12. Social transfers other than in kind	6.9	12.1	20.2	24.2	27.3	28.9	27.3	30.4	34.1	39.0	41.8	40.2	40.4	38.8	34.2	33.4
13. Social transfers in kind via market produce	0.0	0.0	0.0	0.0	0.0	0.0	4.5	5.3	5.9	6.8	7.1	7.2	7.1	5.6	4.9	4.8
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	9.7	7.0	8.2
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	1.0	1.0	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	3.5	3.4	2.6	2.3	2.0	1.9
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	101.5	91.0	79.5	78.0
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	-19.4	-18.1	-9.2	-4.4	-1.5
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	4.9	4.7	4.2
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	88.4	86.7	79.8	80.7
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	3.6	3.5	3.5	3.7
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	3.1	11.6	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	108.2	106.0	86.9	85.6
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	65.7	59.7	61.0
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	-19.8	-19.4	-7.0	-4.8

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	12.6	12.5	12.4
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	10.2	9.2	10.1
3. Social contributions	10.2	11.3	12.6	13.7	13.9	13.4	13.5	12.4	13.0	13.2	12.7	13.4	13.2	13.7	13.5	13.6
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	10.7	10.4	10.3
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	5.4	5.8	5.7	5.6
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	40.0	42.2	40.9	41.6
7. Government consumption expenditure	12.4	16.1	18.0	18.5	17.2	17.4	19.6	19.6	20.5	21.0	23.6	21.5	20.5	20.6	13.1	12.4
8. Collective consumption	8.4	10.8	12.0	11.3	9.9	10.3	9.4	9.7	10.2	10.4	12.3	10.5	10.2	10.8	10.5	9.7
9. Social transfers in kind	4.1	5.3	6.0	7.2	7.3	7.1	10.1	9.9	10.2	10.6	11.3	11.0	10.3	9.8	2.7	2.6
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	12.5	12.2	11.7
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	6.0	4.7	4.9	4.9	4.4
12. Social transfers other than in kind	13.0	13.6	14.9	15.6	16.0	15.7	14.1	14.5	15.3	16.7	18.1	18.1	19.4	20.0	18.6	18.1
13. Social transfers in kind via market produce	0.0	0.0	0.0	0.0	0.0	0.0	2.4	2.5	2.6	2.9	3.1	3.3	3.4	2.9	2.7	2.6
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	5.0	3.8	4.4
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	0.5	0.5	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	1.2	1.1	1.1
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	48.7	46.9	43.3	42.4
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	-8.7	-8.7	-4.8	-2.4	-0.8
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	2.5	2.6	2.3
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	42.4	44.7	43.5	43.9
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	1.7	1.8	1.9	2.0
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	1.5	6.0	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	51.9	54.7	47.3	46.5
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	33.9	32.5	33.2
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	-9.5	-10.0	-3.8	-2.6

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	-8.6	-5.9	-0.8
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	9.2	-14.5	10.0
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	-7.8	-3.4	-6.2	0.4
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	-6.0	-8.0	-1.0
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	2.9	-1.0	-6.2	-2.1
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	-2.6	-2.0	-8.1	1.8
7. Government consumption expenditure	13.5	46.2	14.5	12.7	2.7	8.4	18.4	8.4	11.6	7.4	11.3	-12.5	-10.3	-7.1	-39.6	-5.5
8. Collective consumption	12.8	65.9	17.1	14.6	-3.2	11.5	-3.5	11.7	12.3	6.4	17.2	-18.3	-8.5	-2.1	-8.0	-6.7
9. Social transfers in kind	15.0	17.9	9.7	9.9	11.9	4.1	50.1	5.3	10.9	8.3	5.4	-6.2	-11.9	-12.0	-74.2	-1.0
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	-6.9	-6.3	-7.9	-3.3
11. Intermediate consumption	23.3	41.8	29.5	12.9	1.5	-2.2	7.2	13.8	21.3	0.2	13.7	-21.5	-27.1	-3.4	-5.2	-10.5
12. Social transfers other than in kind	22.1	13.8	13.0	7.5	13.0	5.6	-5.5	11.3	12.2	14.5	7.3	-3.8	0.4	-4.0	-11.9	-2.4
13. Social transfers in kind via market product	-	-	-	-	-	-	-	16.1	11.6	14.7	5.6	1.5	-2.4	-20.5	-13.0	-1.0
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	15.8	-35.1	-27.2	16.1
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	661.2	-0.5	-89.8	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	-3.4	-10.4	-12.6	-1.9
18. Gross saving 1)	2.8	-0.3	-0.7	-0.5	-1.2	-1.3	0.4	-0.8	-0.5	-2.4	-5.5	3.1	0.1	3.9	2.4	1.6
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	-0.9	-4.2	-10.6
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	-2.0	-1.9	-7.9	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	-29.2	-2.0	0.0	5.7
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	-0.2	4.5	-3.9	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	-5.0	-2.0	-18.1	-1.5
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	-2.7	-9.0	2.2
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	-0.5	6.2	1.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	9.5	10.0	3.8	2.6
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	5.0	3.8	4.4
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	2.7	2.3	2.5
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	-7.1	-5.3	0.3
(% 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	9.5	10.0	3.8	2.6
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	13.0	8.7	-0.4
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	2.8	2.8	-36.4	5.7	-2.3
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	2.4	5.0	0.0	-1.8
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	18.0	12.6	4.0
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	2.8	2.8	-36.4	5.7	-2.3
(% 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	22.0	-13.5	18.3	-0.1
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	170.3	156.9	175.2	175.0

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 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	107.3	112.7	113.3
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	106.3	104.4	98.5
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	135.0	134.2	134.1
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	123.5	122.9	122.8
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	32.7	32.1	33.4
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	381.3	383.4	379.3
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	211.4	210.4	210.8
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	88.7	86.0	86.5
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	122.8	124.4	124.4
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	116.1	117.4	116.3
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	59.4	57.3	58.2
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	168.5	172.2	175.6
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	28.7	27.3	27.6
14. Interest	22.9	20.3	20.6	19.6	18.4	17.1	16.3	16.2	16.9	17.4	18.6	20.4	26.1	31.3	35.1	37.2
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	10.1	9.7	9.4
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	15.7	14.5	14.8
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	429.8	433.3	439.0
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	-48.5	-49.9	-59.7
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	0.8	3.2	5.0
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	382.0	386.7	384.3
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	18.2	14.5	13.8
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	45.8	7.5	7.0
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	493.7	455.3	459.8
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	335.4	337.6	331.9
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	-111.6	-68.7	-75.5

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	10.2	10.7	10.6
2. Current taxes on income and wealth	10.0	10.3	10.1	10.7	10.0	10.3	11.0	11.8	13.0	10.7	9.6	9.5	9.6	10.1	9.9	9.2
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	12.9	12.8	12.5
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	11.8	11.7	11.5
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	3.1	3.0	3.1
6. Total current revenue	36.5	37.6	37.4	37.9	37.3	37.9	38.9	40.0	40.6	36.7	35.1	36.5	35.8	36.3	36.5	35.4
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	20.1	20.0	19.7
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	8.5	8.2	8.1
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	11.7	11.8	11.6
10. Compensation of employees	11.2	10.3	10.1	10.0	10.0	10.1	10.0	10.0	10.2	10.9	12.0	12.0	11.6	11.1	11.2	10.9
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	5.7	5.4	5.4
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	16.1	16.4	16.4
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	2.6	2.6
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	3.3	3.5
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	0.9	0.9
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	1.5	1.4	1.4
17. Total current expenditure	38.5	34.6	33.8	33.8	33.6	33.6	33.5	33.3	33.8	36.0	40.3	41.1	41.0	41.0	41.2	41.0
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	-4.6	-4.7	-5.6
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	0.3	0.5
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	36.4	36.8	35.9
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	1.7	1.4	1.3
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	4.4	0.7	0.7
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	47.0	43.3	42.9
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	32.0	32.1	31.0
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	-10.6	-6.5	-7.0

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	2.3	5.0	0.5
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	4.6	-1.7	-5.7
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	-3.6	-0.5	-0.1
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	-4.3	-0.5	-0.1
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	-2.9	-2.0	4.3
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	0.6	-1.1
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	-5.1	-0.5	0.2
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	-5.4	-3.0	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	-4.8	1.3	0.0
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	-6.0	1.1	-0.9
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	-4.5	-3.6	1.7
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	2.9	2.2	2.0
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	-4.1	-5.0	1.0
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	20.1	12.0	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	-14.9	-3.9	-2.5
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	-0.2	-0.1	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	-1.3	0.8	1.3
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	0.6	-0.1	-0.8
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	-218.9	316.0	54.8
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	0.6	1.2	-0.6
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	-40.9	-20.0	-5.0
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	3.1	-3.6	-0.1
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	2.8	-7.8	1.0
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	0.4	0.6	-1.7
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	-1.2	4.1	-0.5

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	10.6	6.5	7.0
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	3.3	3.5
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	4.0	3.9
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	-1.3	0.1	2.0
(% 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	10.6	6.5	7.0
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	-0.1	-1.8
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	3.4	0.7	0.2
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	7.7	3.2	3.6
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	3.2	1.7
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	3.4	0.7	0.2
(% 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	15.0	7.1	5.5
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	84.2	91.3	96.8

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 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	314	319	338
2. Current taxes on income and wealth	33	59	81	96	173	184	195	212	217	224	187	205	225	243	268	260
3. Social contributions	85	151	207	243	258	299	312	328	340	350	354	361	376	387	396	404
4. Of which actual social contributions	78	139	191	222	232	269	281	296	307	315	317	323	337	346	355	362
5. Other current revenue, including sales	19	38	49	62	67	76	80	86	92	98	98	99	102	101	106	110
6. Total current revenue	203	363	486	583	717	813	852	901	935	961	924	953	1007	1046	1089	1113
7. Government consumption expenditure	95	172	224	283	330	393	408	422	436	450	467	482	490	501	513	526
8. Collective consumption	39	71	90	109	126	141	145	150	153	157	164	169	170	174	178	182
9. Social transfers in kind	56	101	135	174	204	252	263	272	282	293	303	313	320	327	335	344
10. Compensation of employees	57	100	126	162	191	220	227	233	241	247	254	259	263	268	273	280
11. Intermediate consumption	25	44	58	68	75	87	91	93	95	98	105	112	110	114	116	117
12. Social transfers other than in kind	68	129	170	215	248	293	306	320	333	345	365	378	389	404	418	433
13. Social transfers in kind via market produce	15	31	44	57	71	92	96	101	106	110	115	118	122	125	129	134
14. Interest	5	19	27	41	41	45	46	46	51	56	45	46	52	52	51	53
15. Subsidies	9	18	18	19	21	24	24	25	27	27	31	32	30	31	31	32
16. Other current expenditure	7	14	20	32	39	53	57	59	62	66	72	73	75	77	77	78
17. Total current expenditure	186	356	464	594	687	815	847	877	914	948	988	1019	1039	1069	1096	1127
18. Gross saving	17	7	23	-11	30	-2	5	24	21	12	-64	-65	-32	-23	-7	-14
19. Capital transfers received	0	0	0	2	5	9	17	8	6	5	4	5	5	7	8	8
20. Total revenue	203	363	487	585	722	822	869	910	941	965	928	958	1013	1052	1097	1120
21. Gross fixed capital formation	14	23	35	38	44	51	56	58	61	63	64	60	63	64	66	66
22. Other capital expenditure	4	7	13	19	12	15	16	17	17	19	18	16	16	18	17	17
23. Total expenditure	204	386	512	651	744	881	920	952	992	1030	1070	1095	1118	1151	1178	1210
24. Tax burden	179	316	430	511	636	717	753	793	819	836	795	824	875	914	954	972
25. Net lending (+) or net borrowing (-)	-1	-23	-26	-65	-22	-59	-50	-42	-52	-64	-142	-137	-105	-98	-81	-90

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	15.4	15.5	16.0
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	11.2	12.0	13.0	12.3
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	19.2	19.1
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	16.8	17.0	17.2	17.1
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	5.0	5.1	5.2
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	50.3	51.4	52.9	52.6
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	24.9	24.8
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	8.5	8.5	8.6	8.6
9. Social transfers in kind	12.7	13.5	13.0	14.5	14.2	15.2	15.3	15.1	15.0	15.1	16.1	16.1	16.0	16.1	16.3	16.2
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	13.1	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	5.6	5.6	5.5
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	19.4	19.8	20.3	20.4
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	2.5	2.5	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	3.7
17. Total current expenditure	41.8	47.9	44.9	49.6	47.7	49.2	49.3	48.8	48.4	49.1	52.4	52.6	51.9	52.6	53.2	53.2
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	-0.3	-0.7
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	0.3	0.4	0.4
20. Total revenue	45.7	48.8	47.1	48.9	50.2	49.6	50.6	50.6	49.9	49.9	49.2	49.5	50.6	51.7	53.3	52.9
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	3.2	3.1
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	0.9	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	55.9	56.6	57.2	57.1
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	43.7	44.9	46.3	45.9
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	-5.3	-4.8	-3.9	-4.2

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	2.9	1.6	5.9
2. Current taxes on income and wealth	15.2	5.3	8.1	3.3	5.8	5.8	5.6	8.7	2.4	3.2	-16.4	9.6	9.7	8.4	10.2	-2.9
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	3.0	2.4	2.0
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	2.9	2.4	2.0
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	2.5	-0.5	4.4	4.3
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	5.6	3.8	4.2	2.2
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	1.7	2.2	2.4	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	0.3	2.4	2.4	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	2.1	2.4	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	1.3	1.9	1.9	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	-2.2	3.9	2.0	0.9
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	2.9	3.8	3.6	3.5
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	3.5	2.6	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	2.3	12.4	-1.1	-0.7	2.9
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	-8.8	3.4	2.9	3.1
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	0.0	0.0	-0.1
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	2.0	2.8	2.5	2.8
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	0.8	-0.3
19. Capital transfers received	631.3	-112.9	-93.4	-9.9	11.8	2.8	98.9	-50.8	-28.1	-22.5	-10.7	13.0	11.6	24.5	21.5	-6.4
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	5.7	3.9	4.3	2.1
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	3.8	1.7	3.0	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	0.1	-0.1	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	2.9	2.4	2.7
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	6.2	4.4	4.4	1.9
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	1.8	0.4	0.9	-0.3

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	5.3	4.8	3.9	4.2
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	2.5	2.5	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	3.0	2.8	2.7
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	3.3	1.6	1.3	2.8
(% 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	5.3	4.8	3.9	4.2
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	-2.7	-1.4	-1.2	-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	0.8	0.9	1.1	0.5
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	2.7	2.3	1.4	1.8
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	-0.1	1.2	1.3	-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	0.8	0.9	1.1	0.5
(% 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	3.2	3.4	4.4	3.9	2.2
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	82.4	85.8	90.2	94.0	96.2

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 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	222.1	233.6	236.0	239.4
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	222.0	226.1	225.9	237.2	238.5	240.0
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	217.0	216.7	219.5	223.5
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	212.7	212.4	215.2	219.1
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	52.5	53.0	54.6	55.6
6. Total current revenue	68.3	159.7	288.9	418.4	533.6	602.3	617.4	668.1	711.0	719.5	690.3	707.6	717.5	740.5	748.6	758.5
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	327.0	322.5	314.2	308.7	307.8
8. Collective consumption	:	:	57.6	73.6	90.6	115.3	119.9	121.5	123.5	129.4	134.7	134.6	133.8	128.5	126.3	125.9
9. Social transfers in kind	:	:	83.6	96.2	128.6	159.8	169.6	176.6	179.9	186.0	190.0	192.4	188.7	185.7	182.5	181.9
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	172.0	169.2	165.4	163.4	161.4
11. Intermediate consumption	7.6	20.4	34.8	45.1	58.7	73.6	76.9	76.4	79.9	84.3	89.7	90.2	91.2	89.1	86.5	86.9
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	304.3	311.4	320.0	329.1
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	45.5	44.7	43.2	42.2	42.7
14. Interest	9.0	36.2	70.7	109.8	74.9	66.2	66.5	69.1	77.5	81.3	70.9	71.2	78.4	86.7	83.6	88.7
15. Subsidies	5.4	10.8	12.8	13.5	14.2	14.8	13.5	13.8	16.1	16.1	16.7	17.4	16.5	15.8	15.8	15.5
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	37.5	36.6	35.0	36.5	35.9
17. Total current expenditure	73.9	192.1	333.8	454.5	517.6	608.7	628.8	648.9	678.3	706.9	722.6	732.2	740.7	746.6	747.9	760.2
18. Gross saving	-5.6	-32.4	-44.9	-36.1	16.0	-6.4	-11.4	19.1	32.8	12.5	-32.3	-24.6	-23.2	-6.1	0.7	-1.7
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	11.3	6.3	7.3	6.6
20. Total revenue	68.8	160.9	290.5	426.4	538.7	614.4	623.7	672.4	715.6	723.4	705.9	714.7	728.8	746.8	755.8	765.1
21. Gross fixed capital formation	6.0	14.7	22.3	19.6	27.9	33.7	34.0	35.1	36.1	35.3	38.4	32.5	31.2	29.2	32.4	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	19.3	16.9	18.6	20.8	18.4
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	788.9	794.5	801.1	804.8
24. Tax burden	62.4	144.6	263.4	379.4	497.2	564.8	576.0	623.0	664.6	673.0	652.9	660.6	671.8	689.0	694.7	703.8
25. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.3	-70.9	-9.9	-49.4	-63.9	-51.2	-25.3	-42.7	-83.6	-69.3	-60.0	-47.6	-45.3	-39.7

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	14.9	15.0	14.9
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	14.6	14.6	14.3	15.1	15.2	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	13.8	13.7	13.8	14.0	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	13.5	13.6	13.7	13.7
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	3.5	3.5
6. Total current revenue	33.4	37.0	41.0	43.9	44.5	43.1	43.0	44.7	45.8	45.7	45.4	45.6	45.5	47.3	47.7	47.3
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	20.4	20.1	19.7	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	8.2	8.1	7.8
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	11.9	11.6	11.3
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	10.6	10.4	10.1
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	5.7	5.5	5.4
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	20.4	20.5
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	2.7
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	5.3	5.5
15. Subsidies	2.6	2.5	1.8	1.4	1.2	1.1	0.9	0.9	1.0	1.0	1.1	1.1	1.0	1.0	1.0	1.0
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	2.2	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	46.9	47.7	47.7	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	-1.5	-0.4	0.0	-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	0.5	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	46.1	46.2	47.7	48.2	47.7
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	1.9	2.1	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	1.1	1.2	1.3	1.1
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	50.7	51.1	50.2
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	42.6	42.6	44.0	44.3	43.9
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	-5.5	-4.5	-3.8	-3.0	-2.9	-2.5

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	1.9	5.2	1.0	1.5
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	-7.4	1.8	-0.1	5.0	0.5	0.6
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	1.7	-0.1	1.3	1.8
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	1.6	-0.1	1.3	1.8
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	1.8	4.6	1.0	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	-4.1	2.5	1.4	3.2	1.1	1.3
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	0.7	-1.4	-2.6	-1.7	-0.3
8. Collective consumption	:	:	:	1.4	4.9	5.0	4.0	1.4	1.6	4.8	4.0	-0.1	-0.6	-3.9	-1.7	-0.3
9. Social transfers in kind	:	:	:	0.1	8.4	5.1	6.1	4.2	1.8	3.4	2.2	1.3	-1.9	-1.6	-1.7	-0.3
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	-1.6	-2.3	-1.2	-1.2
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	0.6	1.2	-2.4	-2.9	0.4
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	2.0	2.4	2.8	2.8
13. Social transfers in kind via market product	20.7	17.2	18.9	-0.7	16.5	9.0	6.1	2.6	1.3	2.2	4.5	1.9	-2.0	-3.2	-2.4	1.4
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	10.1	10.7	-3.6	6.1
15. Subsidies	19.5	2.3	-6.1	-6.9	3.1	1.1	-8.7	2.2	16.4	-0.1	3.9	4.0	-5.5	-3.8	-0.3	-1.9
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	-0.1	0.1	-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	1.3	1.2	0.8	0.2	1.6
18. Gross saving 1)	-3.5	-0.4	0.3	2.1	-0.2	0.5	-0.3	2.1	0.8	-1.3	-2.9	0.5	0.1	1.1	0.4	-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	58.9	-44.0	14.5	-8.9
20. Total revenue	19.5	11.6	14.1	9.4	3.6	3.1	1.5	7.8	6.4	1.1	-2.4	1.2	2.0	2.5	1.2	1.2
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	-15.3	-4.1	-6.3	11.0	-19.1
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	-0.6	-0.2	0.1	0.1	-0.2
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	0.6	0.7	0.8	0.5
24. Tax burden	18.8	11.0	13.6	9.0	4.3	2.6	2.0	8.2	6.7	1.3	-3.0	1.2	1.7	2.6	0.8	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	-2.8	1.0	0.7	0.8	0.2	0.4

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	5.5	4.5	3.8	3.0	2.9	2.5
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	5.3	5.5
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	4.2	4.3
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	2.1	1.7	-0.8	0.2	2.3
(% 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	5.5	4.5	3.8	3.0	2.9	2.5
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	-2.4	-2.0	1.0	-0.2	-2.9
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	-0.2	2.1	1.7	1.2
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	-1.2	-2.5	-2.4	-3.1
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	2.2	3.0	6.5	5.1	2.6
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	-0.2	2.1	1.7	1.2
(% 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	2.9	1.5	6.2	4.4	0.8
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	119.3	120.8	127.0	131.4	132.2

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

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

3) Line 7 = line 10.

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

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

Table 9A

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

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	2.640	2.321	2.208
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	2.098	1.981	1.795	1.720
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	1.634	1.389	1.273
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	1.634	1.389	1.273
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	0.851	0.885	1.158	1.025
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	7.127	7.139	6.663	6.226
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	3.585	3.438	3.161	3.086
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	2.014	1.930	1.976	2.023
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	1.572	1.509	1.185	1.063
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	2.875	2.820	2.592	2.456
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	0.907	0.865	0.910
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	2.692	2.584	2.601
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	0.009	0.009	0.009
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	0.564	0.667	0.657
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	0.095	0.097	0.098
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	0.476	0.362	0.325
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	7.461	7.562	7.177	7.055
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	-0.423	-0.514	-0.829
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	0.011	0.011	0.011
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	7.139	7.150	6.674	6.237
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	0.485	0.332	0.293
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	0.230	0.230	0.225
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	8.272	8.278	7.739	7.573
24. Tax burden	1.910	2.897	3.218	3.330	3.731	4.117	4.668	5.117	6.319	6.613	5.986	6.178	6.363	6.206	5.463	5.162
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	-1.127	-1.065	-1.336

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	14.8	14.1	13.8
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	11.1	10.9	10.8
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	9.1	8.5	8.0
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	9.1	8.5	8.0
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	4.7	4.9	7.1	6.4
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	39.6	39.9	40.6	39.0
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	19.9	19.2	19.2	19.3
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	11.2	10.8	12.0	12.7
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	8.7	8.4	7.2	6.7
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	16.0	15.8	15.8	15.4
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	5.1	5.3	5.7
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	15.0	15.7	16.3
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	0.0	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	3.2	4.1	4.1
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	0.6	0.6
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	2.7	2.2	2.0
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	41.5	42.3	43.7	44.2
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	-2.4	-3.1	-5.2
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	39.7	40.0	40.6	39.1
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	2.7	2.0	1.8
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	1.3	1.4	1.4
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	46.0	46.3	47.1	47.5
24. Tax burden	27.0	29.7	30.5	30.6	32.1	32.9	34.8	35.5	39.9	38.5	35.5	35.5	35.4	34.7	33.3	32.4
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	-6.3	-6.5	-8.4

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	1.1	-12.1	-4.9
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	8.9	-5.6	-9.4	-4.2
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	4.3	-15.0	-8.4
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	4.3	-15.0	-8.4
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	-10.2	3.9	30.9	-11.5
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	0.3	0.2	-6.7	-6.6
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	3.0	-4.1	-8.1	-2.4
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	2.8	-4.2	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	3.2	-4.0	-21.5	-10.3
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	4.2	-1.9	-8.1	-5.2
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	-4.0	-4.7	5.2
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	2.8	-4.0	0.7
13. Social transfers in kind via market produ	-	-	-	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	-20.1	-43.0	-28.7	3.4	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	32.4	18.2	-1.5
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	11.3	2.3	1.0
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	-0.1	-0.5	-0.2
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	4.7	1.4	-5.1	-1.7
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	-0.5	-0.8	-2.1
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	-10.7	1.9	0.0
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	0.3	0.2	-6.7	-6.5
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	-23.7	-31.5	-11.7
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	0.1	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	2.9	0.1	-6.5	-2.1
24. Tax burden	2.1	15.7	11.1	3.5	12.0	10.3	13.4	9.6	23.5	4.7	-9.5	3.2	3.0	-2.5	-12.0	-5.5
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	0.0	-0.2	-1.9

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	6.3	6.5	8.4
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	3.2	4.1	4.1
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	4.4	4.3	3.7
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	-0.5	-8.2	-2.9
(% 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	6.3	6.5	8.4
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	0.4	7.6	3.3
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	8.1	9.6	2.9
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	3.1	2.4	4.3
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	3.5	11.7	7.4
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	8.1	9.6	2.9
(% 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	14.7	23.7	14.5
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	85.8	109.5	124.0

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 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	4.51	4.75	5.03	5.51	5.77	6.11
2. Current taxes on income and wealth	1.54	2.31	3.29	3.66	3.77	3.57	4.12	4.42	4.89	5.27	5.27	5.74	6.01	6.28	6.69	6.91
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	4.73	5.09	5.32	5.56	5.80
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	4.37	4.70	4.92	5.14	5.36
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	1.51	1.53	1.59	1.66
6. Total current revenue	4.52	6.33	9.55	10.42	10.85	11.32	12.50	13.48	14.90	15.73	15.70	16.66	17.64	18.64	19.62	20.49
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	6.98	7.51	7.81	8.13
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	2.67	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	3.88	4.14	4.32	4.66	4.86	5.07
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	3.40	3.59	3.77	3.99
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	1.47	1.53	1.73	1.77	1.79
12. Social transfers other than in kind	1.54	2.16	2.87	3.49	3.88	4.04	4.37	4.57	4.83	5.37	5.98	6.22	6.42	6.83	7.14	7.50
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	1.87	1.97	2.03	2.17	2.26	2.35
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	0.17	0.21	0.26
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	0.69	0.76	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	1.11	1.24	1.44	1.58	1.65	1.72
17. Total current expenditure	3.81	5.21	7.20	8.48	9.27	10.07	10.76	11.28	11.89	12.92	14.13	14.92	15.71	16.84	17.62	18.45
18. Gross saving	0.71	1.12	2.35	1.94	1.58	1.24	1.74	2.20	3.01	2.80	1.57	1.74	1.93	1.80	2.00	2.04
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	0.09	0.09	0.09
20. Total revenue	4.54	6.36	9.58	10.47	10.91	11.38	12.57	13.54	14.98	15.82	15.78	16.74	17.71	18.72	19.71	20.58
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	1.58	1.72	1.65	1.76
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	0.57	0.52	0.52	0.55	0.58
23. Total expenditure	4.46	6.00	8.27	9.96	10.79	11.68	12.57	13.08	13.60	14.62	16.07	17.11	17.81	19.08	19.82	20.79
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	15.87	16.84	17.74	18.54
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	-0.29	-0.36	-0.10	-0.36	-0.11	-0.21

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	12.5	11.9	11.8	12.4	12.6	12.8
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	14.1	14.1	14.6	14.4
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	11.9	12.0	12.1	12.1
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	11.0	11.1	11.2	11.2
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	3.5	3.4	3.5	3.5
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	41.7	41.4	41.9	42.7	42.7
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	16.9	17.0	17.0
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	6.4	6.4	6.4
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	10.1	10.5	10.6	10.6
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	8.1	8.2	8.3
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	3.6	3.9	3.9	3.7
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	15.4	15.5	15.6
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	0.4	0.5	0.5
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	1.7	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	3.6	3.6	3.6
17. Total current expenditure	32.8	34.5	32.7	35.4	35.9	36.7	35.6	33.3	31.7	34.6	39.2	37.4	36.9	37.9	38.4	38.5
18. Gross saving	6.1	7.4	10.7	8.1	6.1	4.5	5.7	6.5	8.0	7.5	4.3	4.4	4.5	4.0	4.3	4.2
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	43.8	42.0	41.5	42.1	42.9	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	3.7	3.9	3.6	3.7
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	1.2	1.2	1.2
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	42.9	41.8	43.0	43.1	43.4
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	37.2	37.9	38.6	38.7
25. Net lending (+) or net borrowing (-)	0.7	2.4	6.0	2.1	0.5	-1.1	0.0	1.4	3.7	3.2	-0.8	-0.9	-0.2	-0.8	-0.2	-0.4

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	-3.1	5.4	6.0	9.5	4.8	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	4.7	4.6	6.5	3.3
3. Social contributions	9.6	5.2	10.0	5.8	6.9	5.8	7.5	6.3	9.7	7.5	6.6	3.2	7.5	4.6	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	6.4	2.9	7.5	4.6	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	5.0	1.0	4.4	4.1
6. Total current revenue	2.8	5.5	13.2	4.8	4.1	4.3	10.5	7.8	10.5	5.5	-0.2	6.1	5.9	5.7	5.3	4.4
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	4.7	7.5	4.0	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	5.4	5.3	6.8	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	9.6	6.5	4.3	8.0	4.4	4.3
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	5.8	5.6	5.0	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	5.9	4.2	13.0	2.4	1.0
12. Social transfers other than in kind	16.2	6.7	7.2	11.4	11.4	4.0	8.3	4.5	5.8	11.1	11.4	3.9	3.3	6.4	4.5	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	8.0	4.9	3.2	7.2	4.0	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	34.0	-12.0	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	4.6	5.8	2.6	10.9	7.2	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	5.6	5.3	7.2	4.6	4.7
18. Gross saving 1)	-3.1	-0.1	2.2	-1.7	-2.0	-1.6	1.2	0.8	1.5	-0.5	-3.2	0.0	0.2	-0.5	0.3	-0.1
19. Capital transfers received	14.3	11.2	-3.7	23.1	35.2	11.7	10.1	-14.7	18.2	22.6	-5.7	-2.3	-14.3	22.5	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	-0.2	6.1	5.8	5.7	5.3	4.4
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	-2.4	8.7	-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	0.0	0.0	0.0
23. Total expenditure	12.5	5.7	6.1	15.8	8.3	8.2	7.6	4.1	3.9	7.6	9.9	6.4	4.1	7.2	3.8	4.9
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	5.9	5.9	6.1	5.4	4.5
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	0.7	-0.6	0.6	-0.2

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	0.9	0.2	0.8	0.2	0.4
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	0.4	0.5	0.5
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	2.2	2.3	2.4
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	4.2	3.4	4.3
(% 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	0.9	0.2	0.8	0.2	0.4
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	-0.7	-0.7	-1.0
7. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.7	-0.5	0.3	2.6	4.3	10.9	-0.4	4.5	0.1	2.4	3.1	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	0.5	0.5	-0.2	0.4	-0.2	-0.1
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	-0.3	-0.2	-0.4
10. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.7	-0.5	0.3	2.6	4.3	10.9	-0.4	4.5	0.1	2.4	3.1	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	2.5	2.6	1.8
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	20.8	23.4	25.2

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 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	0.802	0.832	0.810	0.844	0.907	0.920	0.946	0.973
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	0.935	0.960	1.017
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	0.457	0.487	0.504	0.525	0.550
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	0.414	0.431	0.452
5. Other current revenue, including sales	0.207	0.179	0.186	0.186	0.206	0.225	0.178	0.179	0.204	0.249	0.205	0.208	0.220	0.231	0.242	0.250
6. Total current revenue	1.042	1.345	1.461	1.572	1.663	1.727	1.836	1.938	2.131	2.257	2.246	2.316	2.463	2.590	2.673	2.790
7. Government consumption expenditure	0.550	0.734	0.809	0.853	0.901	0.935	0.941	1.011	1.042	1.223	1.230	1.291	1.353	1.447	1.501	1.562
8. Collective consumption	0.278	0.354	0.446	0.455	0.492	0.490	0.491	0.506	0.538	0.623	0.609	0.613	0.637	0.681	0.707	0.735
9. Social transfers in kind	0.272	0.380	0.363	0.398	0.409	0.445	0.451	0.506	0.503	0.600	0.621	0.678	0.716	0.766	0.794	0.826
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	0.915	0.947	0.978
11. Intermediate consumption	0.143	0.194	0.178	0.198	0.220	0.249	0.238	0.286	0.296	0.383	0.348	0.375	0.417	0.452	0.476	0.502
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	0.887	0.912	0.939
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	0.052	0.057	0.062
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	0.213	0.224	0.233
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	0.075	0.085	0.096
16. Other current expenditure	0.036	0.049	0.064	0.038	0.053	0.086	0.081	0.082	0.093	0.098	0.112	0.121	0.118	0.121	0.125	0.129
17. Total current expenditure	1.068	1.442	1.565	1.654	1.746	1.843	1.909	2.002	2.108	2.381	2.346	2.436	2.551	2.714	2.824	2.940
18. Gross saving	-0.025	-0.097	-0.103	-0.082	-0.083	-0.116	-0.073	-0.064	0.023	-0.125	-0.100	-0.120	-0.088	-0.124	-0.151	-0.150
19. Capital transfers received	0.021	0.045	0.014	0.021	0.024	0.089	0.173	0.168	0.071	0.047	0.062	0.111	0.113	0.148	0.190	0.206
20. Total revenue	1.063	1.390	1.475	1.593	1.687	1.817	2.009	2.106	2.201	2.303	2.308	2.427	2.577	2.738	2.862	2.996
21. Gross fixed capital formation	0.085	0.153	0.141	0.177	0.208	0.174	0.228	0.205	0.206	0.139	0.137	0.134	0.164	0.208	0.216	0.236
22. Other capital expenditure	0.022	0.031	0.034	0.016	0.147	0.013	0.014	0.040	0.016	0.057	0.046	0.084	0.044	0.043	0.080	0.085
23. Total expenditure	1.175	1.626	1.739	1.847	2.101	2.030	2.151	2.247	2.330	2.577	2.529	2.653	2.760	2.964	3.119	3.260
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	2.056	2.193	2.307	2.376	2.482
25. Net lending (+) or net borrowing (-)	-0.112	-0.236	-0.264	-0.254	-0.414	-0.213	-0.142	-0.141	-0.128	-0.274	-0.220	-0.226	-0.183	-0.226	-0.257	-0.264

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	12.1	12.0	12.7	12.6	12.6	13.7	14.5	14.6	14.4	14.0	13.6	13.4	13.8	13.6	13.5	13.4
2. Current taxes on income and wealth	8.1	8.9	9.6	10.9	11.3	10.8	11.3	11.7	13.0	12.5	13.3	12.8	13.0	13.8	13.7	13.9
3. Social contributions	7.1	7.4	7.9	7.8	7.7	7.7	7.7	7.5	7.1	7.2	7.3	7.2	7.4	7.5	7.5	7.5
4. Of which actual social contributions	6.0	6.3	6.5	6.4	6.3	6.3	6.2	6.0	5.8	5.9	5.9	5.9	6.1	6.1	6.2	6.2
5. Other current revenue, including sales	6.8	4.3	4.4	4.2	4.5	4.8	3.6	3.4	3.7	4.2	3.4	3.3	3.4	3.4	3.5	3.4
6. Total current revenue	34.1	32.6	34.6	35.5	36.1	37.1	37.2	37.2	38.2	37.8	37.6	36.7	37.6	38.3	38.2	38.3
7. Government consumption expenditure	18.0	17.8	19.2	19.2	19.6	20.1	19.1	19.4	18.7	20.5	20.6	20.4	20.6	21.4	21.4	21.4
8. Collective consumption	9.1	8.6	10.6	10.3	10.7	10.5	9.9	9.7	9.7	10.4	10.2	9.7	9.7	10.1	10.1	10.1
9. Social transfers in kind	8.9	9.2	8.6	9.0	8.9	9.6	9.1	9.7	9.0	10.1	10.4	10.7	10.9	11.3	11.3	11.3
10. Compensation of employees	14.2	12.5	14.2	13.9	14.1	14.1	13.5	13.0	12.7	13.9	13.9	13.3	13.3	13.5	13.5	13.4
11. Intermediate consumption	4.7	4.7	4.2	4.5	4.8	5.3	4.8	5.5	5.3	6.4	5.8	5.9	6.4	6.7	6.8	6.9
12. Social transfers other than in kind	11.0	11.4	12.0	12.1	12.1	12.4	12.5	12.2	12.3	12.1	12.9	12.7	12.7	13.1	13.0	12.9
13. Social transfers in kind via market produce	0.3	0.3	0.4	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.8	0.9
14. Interest	2.0	3.5	3.2	3.4	3.2	3.5	3.6	3.5	3.3	3.1	3.1	2.9	3.1	3.2	3.2	3.2
15. Subsidies	1.7	1.4	1.6	2.0	2.1	1.8	2.0	2.1	2.0	2.1	1.1	1.1	1.0	1.1	1.2	1.3
16. Other current expenditure	1.2	1.2	1.5	0.9	1.1	1.8	1.6	1.6	1.7	1.6	1.9	1.9	1.8	1.8	1.8	1.8
17. Total current expenditure	35.0	35.0	37.1	37.3	37.9	39.6	38.7	38.5	37.8	39.9	39.3	38.6	38.9	40.2	40.3	40.3
18. Gross saving	-0.8	-2.4	-2.5	-1.8	-1.8	-2.5	-1.5	-1.2	0.4	-2.1	-1.7	-1.9	-1.3	-1.8	-2.2	-2.1
19. Capital transfers received	0.7	1.1	0.3	0.5	0.5	1.9	3.5	3.2	1.3	0.8	1.0	1.8	1.7	2.2	2.7	2.8
20. Total revenue	34.8	33.7	35.0	35.9	36.6	39.0	40.7	40.4	39.5	38.6	38.7	38.4	39.3	40.5	40.9	41.1
21. Gross fixed capital formation	2.8	3.7	3.3	4.0	4.5	3.7	4.6	3.9	3.7	2.3	2.3	2.1	2.5	3.1	3.1	3.2
22. Other capital expenditure	0.7	0.7	0.8	0.4	3.2	0.3	0.3	0.8	0.3	0.9	0.8	1.3	0.7	0.6	1.1	1.2
23. Total expenditure	38.5	39.5	41.2	41.7	45.6	43.6	43.6	43.2	41.8	43.2	42.4	42.0	42.1	43.9	44.6	44.7
24. Tax burden	26.2	27.4	28.9	30.5	30.0	31.7	32.9	33.0	33.9	33.0	33.4	32.6	33.4	34.2	33.9	34.1
25. Net lending (+) or net borrowing (-)	-3.7	-5.7	-6.3	-5.7	-9.0	-4.6	-2.9	-2.7	-2.3	-4.6	-3.7	-3.6	-2.8	-3.3	-3.7	-3.6

Table 11C

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

Malta

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	-1.0	9.0	7.9	4.2	4.4	9.9	12.3	5.7	5.6	3.8	-2.6	4.2	7.5	1.4	2.8	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	10.1	2.6	5.9
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	5.0	6.6	3.6	4.1	4.6
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	8.0	3.5	4.1	4.6
5. Other current revenue, including sales	-12.2	-12.4	3.8	0.2	10.6	9.3	-20.8	0.4	14.0	22.1	-17.6	1.2	5.7	5.2	4.9	3.4
6. Total current revenue	-4.3	6.6	8.6	7.6	5.8	3.9	6.3	5.5	9.9	5.9	-0.5	3.1	6.3	5.2	3.2	4.4
7. Government consumption expenditure	11.7	7.8	10.2	5.4	5.7	3.7	0.7	7.4	3.0	17.4	0.6	4.9	4.8	7.0	3.7	4.0
8. Collective consumption	13.0	5.8	25.9	2.0	8.1	-0.5	0.2	3.1	6.5	15.7	-2.1	0.5	4.0	7.0	3.7	4.0
9. Social transfers in kind	10.2	9.8	-4.5	9.6	2.9	8.7	1.3	12.2	-0.4	19.2	3.5	9.2	5.6	7.0	3.7	4.0
10. Compensation of employees	7.9	3.2	16.5	3.0	4.7	1.7	1.5	1.5	4.2	17.6	-0.3	1.4	3.6	5.1	3.5	3.3
11. Intermediate consumption	5.6	21.3	-7.9	10.9	11.3	12.9	-4.2	19.9	3.6	29.6	-9.1	7.6	11.2	8.4	5.3	5.5
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	6.1	2.8	3.0
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	16.7	8.6	10.0
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	6.0	5.2	4.3
15. Subsidies	34.6	-18.6	18.5	35.7	6.1	-10.0	17.6	8.1	2.4	11.6	-48.8	4.5	-2.7	14.7	13.6	12.8
16. Other current expenditure 1)	-0.3	0.3	0.3	-0.7	0.3	0.7	-0.2	-0.1	0.1	0.0	0.2	0.0	-0.1	0.0	0.0	0.0
17. Total current expenditure	10.1	5.2	8.5	5.7	5.6	5.5	3.6	4.9	5.3	13.0	-1.5	3.8	4.7	6.4	4.1	4.1
18. Gross saving 1)	-4.7	0.5	-0.1	0.6	0.0	-0.7	1.0	0.3	1.6	-2.5	0.4	-0.2	0.5	-0.5	-0.3	0.1
19. Capital transfers received	206.6	7.6	-69.2	52.3	12.8	278.7	93.3	-2.9	-58.0	-34.1	33.8	78.5	2.1	30.3	28.2	8.7
20. Total revenue	-0.2	6.6	6.1	8.0	5.9	7.7	10.6	4.8	4.5	4.6	0.2	5.2	6.1	6.3	4.5	4.7
21. Gross fixed capital formation	25.6	-6.0	-7.9	25.5	17.8	-16.2	30.6	-10.1	0.6	-32.5	-1.8	-2.2	22.8	26.5	4.0	9.1
22. Other capital expenditure 1)	0.3	-0.1	0.1	-0.4	2.8	-2.9	0.0	0.5	-0.5	0.7	-0.2	0.6	-0.7	0.0	0.5	0.0
23. Total expenditure	11.8	3.9	7.0	6.2	13.8	-3.4	6.0	4.4	3.7	10.6	-1.9	4.9	4.0	7.4	5.3	4.5
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	3.3	6.6	5.2	3.0	4.5
25. Net lending (+) or net borrowing (-) 1)	-4.2	1.2	-0.5	0.5	-3.3	4.4	1.7	0.2	0.4	-2.3	0.9	0.1	0.8	-0.6	-0.3	0.1

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Net borrowing (% of GDP) 1)	6.9	5.7	6.3	5.7	9.0	4.6	2.9	2.7	2.3	4.6	3.7	3.6	2.8	3.3	3.7	3.6
2. Interest payments (% of GDP)	3.6	3.5	3.2	3.4	3.2	3.5	3.6	3.5	3.3	3.1	3.1	2.9	3.1	3.2	3.2	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	4.6	4.6	4.5
4. Nominal GDP growth rate	5.8	9.6	2.4	5.1	3.9	1.1	6.1	5.4	7.1	7.0	0.1	5.8	3.8	3.0	3.6	4.1
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	6.9	5.7	6.3	5.7	9.0	4.6	2.9	2.7	2.3	4.6	3.7	3.6	2.8	3.3	3.7	3.6
6. Contribution of nominal GDP growth	-2.8	-4.8	-1.3	-2.8	-2.2	-0.7	-4.0	-3.5	-4.1	-4.0	-0.1	-3.7	-2.5	-2.1	-2.5	-2.9
7. Stock-flow adjustment 3)	-0.7	-2.2	0.0	-3.9	1.3	-0.1	-0.7	-4.7	0.1	-0.4	1.8	1.1	2.5	0.6	0.6	0.3
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	3.3	2.2	3.1	2.3	5.8	1.1	-0.7	-0.7	-0.9	1.5	0.6	0.6	-0.3	0.2	0.5	0.4
9. Snow-ball effect	0.7	-1.4	1.9	0.6	1.1	2.8	-0.4	-0.1	-0.9	-0.8	3.0	-0.7	0.6	1.1	0.7	0.3
10. Stock-flow adjustment 3)	-0.7	-2.2	0.0	-3.9	1.3	-0.1	-0.7	-4.7	0.1	-0.4	1.8	1.1	2.5	0.6	0.6	0.3
(% of GDP)																
11. Change in gross debt 5)	3.4	-1.3	5.0	-1.0	8.1	3.8	-1.8	-5.5	-1.8	0.2	5.5	1.0	2.9	1.8	1.8	1.0
12. Level of gross debt (end of year)	55.2	53.9	58.9	57.9	66.0	69.8	68.0	62.5	60.7	60.9	66.4	67.4	70.3	72.1	73.9	74.9

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 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	68.4	72.4	75.0
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	65.7	65.8	66.5
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	99.3	102.3	105.9
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	95.5	98.4	102.0
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	43.4	43.6	43.7
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	276.8	284.1	291.1
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	170.6	172.5	176.8
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	65.5	66.8	68.1
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	105.1	105.7	108.7
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	58.4	59.1	60.1
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	46.1	45.5	46.7
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	72.9	75.8	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	71.0	72.8	74.6
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	11.5	11.5	11.5
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	7.8	7.4	7.0
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	278.6	283.0	290.7
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	-1.8	1.1	0.4
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	1.6	1.6	1.6
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	278.4	285.7	292.7
21. Gross fixed capital formation	3.6	5.0	6.6	6.8	7.8	9.6	13.1	17.8	19.0	20.5	21.5	21.3	20.2	20.2	20.3	20.4
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	4.0	4.4	3.6
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	302.8	307.6	314.8
24. Tax burden	24.6	43.5	69.0	84.8	102.0	122.7	166.9	210.7	221.2	233.1	218.8	228.5	231.0	233.8	240.8	247.7
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	-24.4	-21.9	-22.1

Table 12B

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

Netherlands

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

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	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	11.4	12.0	12.1
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	10.9	10.9	10.7
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	16.5	16.9	17.1
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	15.9	16.3	16.5
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	7.2	7.2	7.0
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	46.1	47.0	47.0
7. Government consumption expenditure	20.2	22.9	24.5	23.7	23.0	23.8	22.0	25.1	25.2	25.7	28.6	28.4	27.9	28.4	28.5	28.5
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	10.9	11.1	11.0
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	17.5	17.5	17.5
10. Compensation of employees	12.7	14.0	13.9	12.2	10.8	10.6	9.5	9.3	9.1	9.2	10.1	10.1	9.8	9.7	9.8	9.7
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	7.7	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	12.1	12.5	12.8
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	11.8	12.0	12.0
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	1.9	1.9	1.9
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	46.4	46.8	46.9
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	-0.3	0.2	0.1
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	46.4	47.3	47.2
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	3.4	3.4	3.3
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	0.7	0.7	0.6
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	50.4	50.9	50.8
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	40.0
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	-4.1	-3.6	-3.6

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	-1.4	5.9	3.5
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	-4.3	0.2	1.1
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	7.2	3.0	3.5
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	7.6	3.0	3.6
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	6.4	0.3	0.3
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	2.0	2.6	2.5
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	1.5	1.1	2.5
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	0.4	2.0	2.0
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	2.1	0.6	2.7
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	-0.8	1.2	1.7
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	1.1	-1.5	2.7
12. Social transfers other than in kind	18.7	22.3	8.8	-1.9	12.4	-2.5	1.4	3.3	1.5	4.4	6.7	4.8	3.2	2.6	4.0	4.7
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	3.1	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	-6.7	0.1	0.6
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	-7.7	-5.7	-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	1.0	1.6	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	0.4	0.5	-0.1
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	-12.3	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	1.9	2.6	2.4
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	-0.2	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	0.0	0.1	-0.1
23. Total expenditure	12.8	21.2	10.6	2.3	6.7	1.4	3.9	7.0	5.2	6.1	7.4	2.3	-0.5	0.8	1.6	2.3
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	1.2	3.0	2.8
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	0.4	0.4	0.1

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	4.1	3.6	3.6
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	1.9	1.9	1.9
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	2.9	2.7	2.6
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	-0.2	0.6	2.6
(% 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	4.1	3.6	3.6
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	0.1	-0.4	-1.9
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	1.5	0.2	-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	2.2	1.7	1.7
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	2.1	1.4	0.0
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	1.5	0.2	-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	5.7	3.4	1.2
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	71.2	74.6	75.8

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

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

3) Line 7 = line 10.

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

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

Table 13A

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

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	11.7	16.3	20.7	24.5	30.5	34.6	35.5	36.3	38.2	39.9	40.4	41.4	43.1	44.8	46.2	47.6
2. Current taxes on income and wealth	8.9	12.6	15.5	20.4	27.3	31.4	31.3	33.2	36.5	39.5	35.1	36.4	39.0	41.1	42.8	44.6
3. Social contributions	10.8	15.8	20.8	30.1	34.9	37.9	39.5	41.2	42.9	44.9	45.6	46.6	48.7	50.9	52.5	54.1
4. Of which actual social contributions	9.3	13.6	17.9	26.2	30.9	34.5	35.9	37.4	39.0	40.8	41.2	42.1	44.0	46.1	47.6	49.0
5. Other current revenue, including sales	4.8	6.9	9.4	12.8	11.4	10.9	11.4	11.7	12.2	12.0	12.5	13.2	13.5	13.7	14.0	14.4
6. Total current revenue	36.2	51.6	66.5	87.7	104.1	114.9	117.7	122.4	129.9	136.3	133.6	137.6	144.2	150.6	155.4	160.7
7. Government consumption expenditure	13.9	19.9	25.3	35.5	39.6	43.3	45.1	47.3	49.4	52.8	54.6	55.5	56.8	58.4	59.9	61.4
8. Collective consumption	6.3	9.1	11.1	15.2	17.1	18.5	19.2	19.9	20.4	22.0	22.8	23.1	23.3	23.8	24.3	24.9
9. Social transfers in kind	7.6	10.8	14.2	20.2	22.5	24.8	25.9	27.4	29.0	30.8	31.8	32.5	33.5	34.5	35.6	36.6
10. Compensation of employees	8.5	12.2	15.6	22.0	22.9	21.9	22.9	24.0	24.8	26.0	27.2	27.8	28.3	29.0	29.4	30.1
11. Intermediate consumption	3.6	5.5	6.8	10.3	10.3	10.3	10.7	11.1	11.6	12.8	12.9	12.9	13.0	13.3	13.7	14.1
12. Social transfers other than in kind	12.5	18.4	23.9	34.5	39.4	44.8	46.0	47.6	48.9	51.1	54.3	56.4	57.0	59.2	60.9	62.9
13. Social transfers in kind via market produce	2.9	3.9	5.1	7.2	10.4	12.5	13.0	13.8	14.7	15.5	15.9	16.2	16.9	17.6	18.2	18.8
14. Interest	1.6	3.2	5.1	7.0	7.2	6.7	7.1	7.1	7.5	7.3	7.6	7.6	7.8	8.1	8.3	8.5
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	10.9	11.5	12.0
16. Other current expenditure	1.6	2.2	2.9	4.2	4.5	5.9	6.4	6.3	6.4	6.8	7.4	8.0	8.2	7.9	8.9	9.3
17. Total current expenditure	33.2	48.7	63.5	90.0	101.2	110.3	114.3	118.6	122.8	129.5	135.2	138.8	141.5	146.0	151.0	155.7
18. Gross saving	3.1	2.8	2.9	-2.2	2.9	4.7	3.5	3.8	7.1	6.8	-1.5	-1.2	2.7	4.6	4.4	5.0
19. Capital transfers received	0.1	0.1	0.2	0.4	0.4	0.5	0.4	0.6	0.6	0.3	0.3	0.2	0.3	0.3	0.4	0.5
20. Total revenue	36.3	51.7	66.6	88.1	104.4	115.5	118.2	123.0	130.5	136.7	133.9	137.8	144.5	150.9	155.8	161.1
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	9.6	8.8	8.2
23. Total expenditure	37.9	54.8	70.2	98.3	107.9	125.9	122.3	127.0	132.8	139.3	145.3	150.6	151.9	158.6	162.9	167.2
24. Tax burden	30.0	42.5	54.2	72.5	89.9	101.1	103.4	107.7	114.5	120.9	117.3	120.4	126.6	132.5	137.0	141.7
25. Net lending (+) or net borrowing (-)	-1.6	-3.2	-3.5	-10.1	-3.5	-10.4	-4.2	-4.0	-2.4	-2.6	-11.3	-12.9	-7.4	-7.7	-7.1	-6.0

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	15.3	15.8	15.2	14.0	14.6	14.7	14.5	14.0	13.9	14.1	14.6	14.5	14.3	14.5	14.5	14.5
2. Current taxes on income and wealth	11.6	12.2	11.4	11.7	13.1	13.4	12.8	12.8	13.3	14.0	12.7	12.7	13.0	13.3	13.5	13.6
3. Social contributions	14.1	15.3	15.3	17.2	16.8	16.2	16.1	15.9	15.7	15.9	16.5	16.3	16.2	16.4	16.5	16.4
4. Of which actual social contributions	12.2	13.1	13.1	15.0	14.8	14.7	14.6	14.4	14.2	14.4	14.9	14.7	14.6	14.9	15.0	14.9
5. Other current revenue, including sales	6.3	6.7	6.9	7.3	5.5	4.6	4.6	4.5	4.5	4.2	4.5	4.6	4.5	4.4	4.4	4.4
6. Total current revenue	47.4	49.9	48.8	50.2	49.9	49.0	48.0	47.3	47.4	48.2	48.4	48.0	48.0	48.6	48.9	48.9
7. Government consumption expenditure	18.2	19.2	18.6	20.3	19.0	18.4	18.4	18.3	18.0	18.7	19.8	19.4	18.9	18.8	18.8	18.7
8. Collective consumption	8.2	8.8	8.2	8.7	8.2	7.9	7.8	7.7	7.4	7.8	8.3	8.1	7.8	7.7	7.6	7.6
9. Social transfers in kind	9.9	10.5	10.5	11.6	10.8	10.6	10.6	10.6	10.6	10.9	11.5	11.3	11.1	11.1	11.2	11.1
10. Compensation of employees	11.1	11.9	11.5	12.6	11.0	9.3	9.3	9.3	9.0	9.2	9.8	9.7	9.4	9.4	9.3	9.1
11. Intermediate consumption	4.7	5.3	5.0	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	19.1	19.2	19.1
13. Social transfers in kind via market produce	3.8	3.8	3.7	4.1	5.0	5.3	5.3	5.3	5.4	5.5	5.8	5.7	5.6	5.7	5.7	5.7
14. Interest	2.1	3.1	3.8	4.0	3.4	2.8	2.9	2.7	2.7	2.6	2.8	2.7	2.6	2.6	2.6	2.6
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	2.1	2.2	2.2	2.4	2.2	2.5	2.6	2.4	2.3	2.4	2.7	2.8	2.7	2.6	2.8	2.8
17. Total current expenditure	43.4	47.2	46.7	51.5	48.5	47.0	46.6	45.8	44.8	45.8	48.9	48.5	47.1	47.1	47.5	47.3
18. Gross saving	4.0	2.7	2.2	-1.3	1.4	2.0	1.4	1.5	2.6	2.4	-0.5	-0.4	0.9	1.5	1.4	1.5
19. Capital transfers received	0.1	0.1	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	47.5	50.0	48.9	50.4	50.1	49.2	48.2	47.5	47.6	48.3	48.5	48.1	48.0	48.7	49.0	49.0
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	2.8	2.5
23. Total expenditure	49.6	53.1	51.5	56.2	51.8	53.6	49.9	49.0	48.5	49.3	52.6	52.6	50.5	51.2	51.3	50.8
24. Tax burden	39.2	41.1	39.8	41.5	43.1	43.1	42.2	41.6	41.8	42.8	42.5	42.0	42.1	42.8	43.1	43.1
25. Net lending (+) or net borrowing (-)	-2.1	-3.1	-2.6	-5.8	-1.7	-4.4	-1.7	-1.5	-0.9	-0.9	-4.1	-4.5	-2.5	-2.5	-2.2	-1.8

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	6.8	4.3	5.1	-5.6	2.0	4.2	2.6	2.3	5.1	4.6	1.3	2.5	4.1	4.0	3.0	3.0
2. Current taxes on income and wealth	11.2	11.0	14.4	9.6	3.9	2.5	-0.3	6.0	10.0	8.1	-11.1	3.6	7.1	5.5	4.0	4.2
3. Social contributions	10.2	8.0	6.7	5.0	2.7	2.9	4.1	4.3	4.2	4.5	1.6	2.1	4.4	4.6	3.2	3.0
4. Of which actual social contributions	10.2	8.0	6.8	5.4	2.9	4.0	4.0	4.3	4.3	4.5	1.2	2.1	4.6	4.7	3.2	3.1
5. Other current revenue, including sales	13.7	6.1	10.5	6.8	3.7	4.4	4.1	2.7	4.6	-1.7	4.2	5.3	2.2	2.0	1.9	3.2
6. Total current revenue	9.8	7.3	8.4	3.0	2.9	3.3	2.4	4.0	6.1	5.0	-2.0	2.9	4.8	4.4	3.2	3.4
7. Government consumption expenditure	9.2	6.6	6.2	5.3	1.5	3.0	4.1	5.0	4.4	6.8	3.4	1.8	2.2	2.8	2.6	2.6
8. Collective consumption	6.3	5.6	5.0	6.7	0.5	3.8	3.8	3.8	2.5	7.9	3.6	1.3	1.0	2.2	1.8	2.5
9. Social transfers in kind	11.6	7.5	7.2	4.3	2.3	2.4	4.4	6.0	5.7	6.0	3.4	2.1	3.1	3.2	3.1	2.7
10. Compensation of employees	9.5	6.7	7.0	6.4	1.6	1.6	4.4	4.9	3.3	4.7	4.7	2.3	1.7	2.6	1.3	2.2
11. Intermediate consumption	9.7	6.7	6.3	6.8	-1.7	4.5	3.8	4.2	4.2	10.6	0.4	0.2	0.8	2.2	3.4	3.0
12. Social transfers other than in kind	9.4	7.6	7.2	6.0	4.0	2.6	2.6	3.4	2.7	4.6	6.3	3.7	1.2	3.8	3.0	3.3
13. Social transfers in kind via market product	8.9	5.6	5.8	4.6	3.3	6.9	3.9	6.2	6.3	5.9	2.3	2.1	4.2	4.2	3.5	3.0
14. Interest	19.1	11.0	12.5	12.4	6.7	0.9	6.1	0.5	6.0	-2.8	4.5	-0.5	3.1	2.7	3.0	3.0
15. Subsidies	6.8	9.9	4.8	0.8	-1.3	1.2	0.8	5.4	2.7	10.8	-0.9	1.3	4.0	5.5	5.9	4.0
16. Other current expenditure 1)	0.1	0.1	-0.1	-0.2	0.0	-0.4	0.1	-0.2	-0.1	0.1	0.3	0.1	-0.1	-0.1	0.2	0.0
17. Total current expenditure	9.8	7.6	7.0	5.8	2.6	2.1	3.6	3.8	3.6	5.5	4.4	2.7	2.0	3.1	3.5	3.1
18. Gross saving 1)	0.1	-0.1	0.6	-1.4	0.1	0.6	-0.6	0.1	1.1	-0.2	-3.0	0.1	1.3	0.6	-0.1	0.1
19. Capital transfers received	7.3	-7.8	-8.3	158.9	-22.5	1.3	-18.0	27.4	8.6	-43.0	-15.1	-38.6	43.0	22.5	24.7	15.2
20. Total revenue	9.8	7.2	8.4	3.3	2.8	3.3	2.3	4.1	6.1	4.8	-2.0	2.9	4.9	4.4	3.3	3.4
21. Gross fixed capital formation	3.7	2.1	4.3	-2.8	-7.3	-2.5	6.1	0.2	0.6	10.2	1.4	-3.8	-7.6	4.0	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	0.6	-0.3	-0.3
23. Total expenditure	9.7	7.4	7.2	4.9	1.6	9.3	-2.8	3.8	4.6	4.9	4.3	3.7	0.8	4.4	2.7	2.6
24. Tax burden	9.2	7.4	8.2	4.5	2.9	3.3	2.2	4.1	6.4	5.6	-3.0	2.6	5.2	4.6	3.4	3.4
25. Net lending (+) or net borrowing (-) 1)	0.0	-0.1	0.5	-0.8	0.6	-2.9	2.8	0.2	0.7	-0.1	-3.2	-0.4	2.0	0.0	0.2	0.4

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	2.5	2.2	1.8
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	2.6	2.6
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	3.6	3.6
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	3.1	2.6	3.5
(% 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	2.5	2.2	1.8
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	-2.1	-1.8	-2.5
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	1.5	0.6	0.0	0.5
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	-0.2	-0.1	-0.4	-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	0.4	0.8	0.1
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	1.5	0.6	0.0	0.5
(% 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	0.9	0.4	-0.1
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	72.5	73.4	73.8	73.7

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

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

3) Line 7 = line 10.

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

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

Table 14A

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

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	23.04	23.39	22.52	21.85	22.33
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	15.22	16.96	15.29	18.12	18.15
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	21.27	20.93	19.23	20.17	20.44
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	15.73	15.96	14.98	15.26	15.32
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	7.82	7.55	8.01	8.58	8.94	9.02
6. Total current revenue	2.06	6.55	17.28	30.97	47.58	56.94	59.77	63.94	68.36	69.45	65.48	67.08	69.29	65.62	69.08	69.93
7. Government consumption expenditure	1.09	2.99	8.06	15.37	24.14	30.32	32.62	33.00	33.58	34.53	37.19	37.33	34.29	30.24	31.12	30.49
8. Collective consumption	0.57	1.33	3.50	6.71	10.10	12.56	13.74	14.19	14.85	15.42	16.79	16.90	15.37	13.54	13.93	13.65
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	20.43	18.93	16.71	17.19	16.84
10. Compensation of employees	0.74	2.09	6.01	10.99	17.48	20.33	21.52	21.01	20.47	20.68	21.40	21.16	19.44	16.31	17.86	17.02
11. Intermediate consumption	0.26	0.70	1.61	3.68	5.73	6.31	6.97	6.99	7.38	7.64	8.41	8.94	8.04	7.54	7.22	7.44
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	29.55	29.65	29.79	31.83	30.80
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	8.40	7.98	7.57	7.64	7.67
14. Interest	0.19	1.44	4.37	4.91	3.73	3.87	3.94	4.45	4.98	5.19	4.78	4.85	6.94	7.27	7.21	7.13
15. Subsidies	0.34	0.72	0.88	0.89	1.53	1.37	1.45	1.45	1.35	1.17	1.26	1.28	1.19	1.04	0.92	0.92
16. Other current expenditure	0.06	0.15	0.60	1.10	2.02	3.29	3.48	3.86	3.91	3.78	4.30	4.89	4.41	3.84	3.93	3.70
17. Total current expenditure	2.23	7.14	18.78	32.44	47.08	60.51	64.78	67.07	69.41	71.63	77.15	79.07	77.64	73.34	76.60	74.68
18. Gross saving	-0.17	-0.59	-1.49	-1.47	0.51	-3.58	-5.01	-3.13	-1.05	-2.19	-11.67	-11.99	-8.35	-7.72	-7.52	-4.75
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	4.91	7.64	2.17	1.81	1.40
20. Total revenue	2.07	6.64	18.02	32.09	48.76	61.79	61.82	65.29	69.67	70.70	66.73	71.99	76.93	67.79	70.89	71.33
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	5.07	6.50	4.44	3.06	3.02	2.99
22. Other capital expenditure	0.09	0.72	0.91	0.70	0.62	1.57	1.61	1.07	1.02	0.24	1.62	3.41	2.40	1.99	0.29	0.31
23. Total expenditure	2.63	8.54	21.38	36.79	52.93	67.78	71.89	72.70	75.01	76.93	83.84	88.97	84.48	78.39	79.91	77.98
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	54.53	56.78	53.44	55.63	56.21
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	-17.11	-16.98	-7.54	-10.60	-9.02	-6.65

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	12.7	13.3	13.7	13.6	13.3	13.3
2. Current taxes on income and wealth	5.2	7.1	7.0	8.2	9.5	8.3	8.2	8.6	9.5	9.7	9.0	8.8	9.9	9.2	11.0	10.8
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	12.3	12.2	11.6	12.3	12.2
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	9.1	9.3	9.1	9.3	9.2
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	4.4	4.7	5.2	5.4	5.4
6. Total current revenue	25.3	28.7	31.1	35.3	37.4	38.1	38.7	39.7	40.4	40.4	38.9	38.8	40.5	39.7	42.0	41.8
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	20.0	18.3	18.9	18.2
8. Collective consumption	7.0	5.8	6.3	7.6	7.9	8.4	8.9	8.8	8.8	9.0	10.0	9.8	9.0	8.2	8.5	8.2
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	11.8	11.1	10.1	10.5	10.1
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	9.9	10.9	10.2
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	5.2	4.7	4.6	4.4	4.4
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	17.1	17.3	18.0	19.4	18.4
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	4.6	4.6
14. Interest	2.4	6.3	7.9	5.6	2.9	2.6	2.6	2.8	2.9	3.0	2.8	2.8	4.1	4.4	4.4	4.3
15. Subsidies	4.2	3.2	1.6	1.0	1.2	0.9	0.9	0.9	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.5
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	2.3	2.4	2.2
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	45.7	45.4	44.3	46.6	44.6
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	-4.9	-4.7	-4.6	-2.8
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	2.8	4.5	1.3	1.1	0.8
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	41.6	45.0	41.0	43.1	42.6
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	3.8	2.6	1.8	1.8	1.8
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	1.2	0.2	0.2
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	51.5	49.4	47.4	48.6	46.6
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	32.3	33.8	33.6
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	-6.4	-5.5	-4.0

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	7.2	1.5	-3.7	-3.0	2.2
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	0.5	11.4	-9.9	18.5	0.1
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	1.1	-1.6	-8.1	4.9	1.3
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	3.4	1.5	-6.2	1.8	0.4
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	-3.3	-3.4	6.2	7.1	4.3	0.8
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	2.4	3.3	-5.3	5.3	1.2
7. Government consumption expenditure	19.3	27.2	24.3	13.0	12.3	5.6	7.6	1.2	1.7	2.8	7.7	0.4	-8.1	-11.8	2.9	-2.0
8. Collective consumption	12.8	10.1	24.6	13.4	14.8	6.5	9.4	3.2	4.7	3.8	8.9	0.7	-9.1	-11.9	2.9	-2.0
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	0.2	-7.4	-11.7	2.9	-2.0
10. Compensation of employees	23.1	24.3	21.9	7.9	11.0	3.8	5.9	-2.4	-2.6	1.0	3.5	-1.1	-8.1	-16.1	9.5	-4.7
11. Intermediate consumption	10.8	54.0	19.5	42.5	14.5	7.6	10.5	0.2	5.6	3.5	10.1	6.3	-10.1	-6.3	-4.2	3.1
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	3.1	0.3	0.5	6.8	-3.2
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	0.6	-5.0	-5.2	1.0	0.3
14. Interest	100.7	40.8	64.3	-0.7	8.3	2.0	1.6	13.2	11.7	4.2	-7.9	1.5	43.1	4.7	-0.8	-1.1
15. Subsidies	27.4	8.6	-3.7	-30.6	-5.8	-21.6	5.7	0.1	-6.8	-13.5	7.8	1.9	-7.4	-12.5	-11.9	0.5
16. Other current expenditure 1)	-0.1	0.1	0.0	-0.2	0.0	0.2	0.1	0.1	-0.1	-0.1	0.4	0.3	-0.2	-0.3	0.1	-0.2
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	2.5	-1.8	-5.5	4.4	-2.5
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	0.0	2.1	0.2	0.1	1.7
19. Capital transfers received	56.9	-30.7	20.3	-13.3	-9.4	39.4	-57.7	-33.8	-2.9	-5.1	-0.2	293.8	55.6	-71.6	-16.8	-22.4
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	7.9	6.9	-11.9	4.6	0.6
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	0.1	28.2	-31.7	-31.1	-1.1	-1.0
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	1.0	-0.6	-0.2	-1.0	0.0
23. Total expenditure	31.2	33.1	27.6	6.7	7.6	5.9	6.1	1.1	3.2	2.6	9.0	6.1	-5.1	-7.2	1.9	-2.4
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	4.4	4.1	-5.9	4.1	1.1
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	-2.0	0.9	1.5

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	6.4	5.5	4.0
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	2.8	4.1	4.4	4.4	4.3
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	3.4	4.3	3.9	3.5	3.5
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	2.6	-1.0	-3.3	-0.6	1.8
(% 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	6.4	5.5	4.0
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	-2.1	1.0	3.7	0.7	-2.2
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	0.4	2.6	8.9	5.2	-6.9	-0.4
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	2.0	1.1	-0.3
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	0.7	5.0	8.1	5.1	2.1
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	0.4	2.6	8.9	5.2	-6.9	-0.4
(% 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	12.0	10.3	14.3	15.3	-0.7	1.4
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	83.7	94.0	108.3	123.6	123.0	124.3

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 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	5.16	5.15	5.15
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	2.88	2.74	2.69	2.68
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	5.52	5.48	5.39	5.39
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	5.42	5.38	5.29	5.29
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	2.44	2.40	2.26
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	15.99	15.83	15.62	15.47
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	7.16	7.22
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	2.93	2.84	2.86
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	4.39	4.32	4.36
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	4.46	4.33	4.33
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	2.44	2.38	2.40
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	6.24	6.44	6.52
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	0.76	0.75	0.76
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	0.75	0.83	0.98
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	0.47	0.45	0.45
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	0.81	0.81	0.81
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	15.94	15.98	16.26
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	-0.31	-0.11	-0.36	-0.79
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	0.13	0.24	0.27
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	16.06	15.96	15.87	15.74
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	1.04	1.15	1.00
22. Other capital expenditure	0.88	0.28	0.29	0.25	0.34	0.30	0.27	0.22	0.34	0.50	0.57	0.41	0.77	0.40	0.60	0.21
23. Total expenditure	5.42	8.64	9.82	10.72	11.65	12.42	13.01	13.84	14.68	16.51	17.55	17.96	18.36	17.38	17.73	17.47
24. Tax burden	4.04	6.92	7.79	8.78	9.58	10.36	11.09	11.88	13.03	13.89	13.19	13.41	13.48	13.29	13.14	13.12
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	-2.22	-2.11	-2.30	-1.42	-1.86	-1.73

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	14.6	14.6	14.5
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	8.0	7.7	7.6	7.5
3. Social contributions	16.9	14.4	14.6	14.5	14.4	14.4	14.5	14.3	13.9	14.3	15.2	15.4	15.3	15.5	15.3	15.1
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	15.2	15.0	14.9
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	6.9	6.8	6.4
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	44.2	44.6	44.3	43.5
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	20.6	20.3	20.3
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	8.3	8.0	8.0
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	12.4	12.3	12.3
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	12.6	12.3	12.2
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	6.9	6.7	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	17.6	18.3	18.3
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	2.1	2.1	2.1
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	2.1	2.3	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	1.3	1.3	1.3
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	2.3	2.3
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	44.9	45.3	45.7
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	-0.3	-1.0	-2.2
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	44.4	45.0	45.0	44.2
21. Gross fixed capital formation	3.2	3.2	3.2	3.0	3.2	3.4	3.2	3.7	4.2	4.4	4.6	4.4	3.6	2.9	3.3	2.8
22. Other capital expenditure	8.5	1.5	1.4	1.1	1.3	1.1	0.9	0.7	1.0	1.3	1.6	1.1	2.1	1.1	1.7	0.6
23. Total expenditure	52.3	46.5	47.3	46.2	46.2	45.7	45.3	44.6	42.4	44.3	49.3	50.4	50.8	49.0	50.3	49.1
24. Tax burden	39.0	37.3	37.5	37.8	38.0	38.1	38.6	38.3	37.7	37.3	37.1	37.7	37.3	37.5	37.3	36.9
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	-6.2	-5.9	-6.4	-4.0	-5.3	-4.9

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	1.3	-0.2	-0.1
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	-0.8	-4.9	-1.9	-0.3
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	0.5	-0.8	-1.7	0.0
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	0.5	-0.8	-1.7	0.0
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	-1.7	-1.8	-5.8
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	1.7	-1.0	-1.3	-1.0
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	-2.2	0.7
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	-4.4	-3.2	0.6
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	-1.8	-1.5	0.8
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	-3.3	-3.0	0.0
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	-2.7	-2.7	1.0
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	-2.1	3.2	1.2
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	-4.4	-0.5	1.0
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	7.9	10.7	18.5
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	-2.7	-5.9	1.0
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	0.0	0.0
17. Total current expenditure	13.6	12.3	14.2	10.3	7.3	6.5	5.8	5.4	3.3	11.6	6.8	4.1	2.0	-2.2	0.3	1.7
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	0.6	-0.7	-1.2
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	70.9	84.7	12.2
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	1.4	-0.7	-0.6	-0.8
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	-19.7	10.3	-13.2
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	0.3	-0.5	1.0	-1.0	0.6	-1.1
23. Total expenditure	-2.6	10.5	13.8	9.1	8.7	6.6	4.7	6.4	6.1	12.5	6.3	2.4	2.2	-5.4	2.0	-1.5
24. Tax burden	11.9	7.9	12.5	12.7	9.2	8.1	7.1	7.1	9.7	6.6	-5.0	1.7	0.5	-1.3	-1.2	-0.1
25. Net lending (+) or net borrowing (-) 1)	7.2	-0.7	-0.2	1.5	-0.2	0.4	0.8	0.1	1.3	-1.8	-4.3	0.3	-0.4	2.4	-1.3	0.4

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	6.2	5.9	6.4	4.0	5.3	4.9
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	2.1	2.3	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	4.4	4.3	4.6
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	-2.0	-0.6	1.0
(% 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	6.2	5.9	6.4	4.0	5.3	4.9
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	0.9	0.3	-0.6
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	5.8	-2.3	2.5	2.3	1.3	1.2
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	4.9	4.3	4.4	1.9	2.9	2.1
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	3.0	2.7	2.2
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	5.8	-2.3	2.5	2.3	1.3	1.2
(% 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	7.2	6.9	5.4
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	54.1	61.0	66.5

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 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	7.06	7.24	7.44
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	3.97	4.38	4.57
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	9.07	10.03	10.19
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	8.97	9.94	10.10
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	2.79	3.18	3.34	3.52
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	22.45	23.28	24.99	25.72
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	12.51	12.65	13.12
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	6.24	6.54	6.67
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	6.27	6.11	6.45
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	5.01	4.90	5.07
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	3.09	2.94	3.03
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	9.79	9.82	10.01
13. Social transfers in kind via market produce	0.05	0.77	0.86	1.04	1.37	1.40	2.19	2.43	2.75	3.16	3.29	3.48	3.39	3.50	3.75	3.93
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	1.32	1.40	1.49
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	0.99	0.91	1.04
16. Other current expenditure	0.22	0.59	0.44	0.60	1.07	0.78	0.99	0.87	1.00	1.00	1.17	1.10	1.38	1.14	2.08	2.21
17. Total current expenditure	7.89	12.49	13.30	14.21	15.07	15.73	16.86	18.46	19.36	21.27	23.26	23.94	24.11	24.85	25.80	26.77
18. Gross saving	0.84	-0.09	-0.48	-0.69	0.09	0.14	0.48	-0.13	0.43	0.65	-2.37	-3.06	-1.66	-1.57	-0.80	-1.06
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	0.38	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	22.99	23.65	25.04	25.76
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	1.36	1.16	1.21
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	0.54	0.34	0.18
23. Total expenditure	9.39	16.26	15.06	16.58	16.30	17.01	18.73	20.09	21.02	23.34	26.10	26.33	26.49	26.76	27.29	28.17
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	19.75	20.03	21.59	22.14
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	-5.04	-5.05	-3.50	-3.11	-2.25	-2.40

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	9.9	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	5.6	5.9	5.9
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	12.7	13.6	13.1
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	12.6	13.4	13.0
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	4.4	4.5	4.5
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	32.5	32.6	33.8	33.1
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	17.5	17.1	16.9
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	8.7	8.8	8.6
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	8.8	8.3	8.3
10. Compensation of employees	9.5	8.8	8.9	9.1	8.9	8.1	7.3	7.2	6.6	6.8	7.7	7.7	7.1	7.0	6.6	6.5
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	4.3	4.0	3.9
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	13.7	13.3	12.9
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	4.9	5.1	5.1
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	1.9	1.9	1.9
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	1.4	1.2	1.3
16. Other current expenditure	1.1	1.9	1.3	1.6	2.6	1.7	2.0	1.6	1.6	1.5	1.9	1.7	2.0	1.6	2.8	2.8
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	34.9	34.8	34.9	34.5
18. Gross saving	4.3	-0.3	-1.4	-1.9	0.2	0.3	1.0	-0.2	0.7	1.0	-3.8	-4.6	-2.4	-2.2	-1.1	-1.4
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	0.5	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	33.3	33.1	33.9	33.2
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	1.9	1.6	1.6
22. Other capital expenditure	5.4	9.3	2.1	3.2	0.5	0.4	1.7	0.8	0.8	1.1	2.2	1.0	1.1	0.8	0.5	0.2
23. Total expenditure	48.6	52.1	44.5	45.1	40.1	37.7	38.0	36.5	34.2	34.9	41.6	40.0	38.3	37.4	36.9	36.3
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	28.0	29.2	28.5
25. Net lending (+) or net borrowing (-)	-3.4	-12.3	-6.5	-8.2	-2.8	-2.4	-2.8	-3.2	-1.8	-2.1	-8.0	-7.7	-5.1	-4.3	-3.0	-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	-2.9	2.5	2.8
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	6.2	5.8	10.3	4.2
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	5.0	10.6	1.6
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	5.4	10.8	1.6
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	15.8	13.8	5.2	5.2
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	7.5	3.7	7.4	2.9
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	0.7	1.1	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	-2.6	-2.7	4.9	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	4.4	-2.7	5.6
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	2.0	-2.3	3.5
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	-2.8	-0.8	-4.8	3.3
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	4.5	0.3	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	3.2	7.0	4.9
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	21.9	5.9	6.2
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	15.2	-8.8	14.3
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	0.4	-0.2	0.3	-0.4	1.2	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	9.3	2.9	0.7	3.1	3.8	3.8
18. Gross saving 1)	-4.2	-1.2	-1.1	-0.5	2.1	0.1	0.7	-1.2	0.9	0.3	-4.8	-0.9	2.2	0.2	1.1	-0.3
19. Capital transfers received	2009.3	-26.6	10.8	17.9	-79.5	765.5	-98.9	1951.8	585.9	-82.1	735.1	130.6	34.0	-30.4	-86.9	0.0
20. Total revenue	8.0	8.7	3.4	5.5	11.9	5.1	8.7	5.8	8.5	10.2	-4.0	1.1	8.0	2.9	5.9	2.9
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	-7.5	-14.0	-15.4	4.9
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	-0.4	-0.3	-0.2
23. Total expenditure	23.2	20.2	-7.3	10.1	-1.7	4.4	10.1	7.2	4.7	11.0	11.8	0.9	0.6	1.0	2.0	3.2
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	1.4	7.8	2.5
25. Net lending (+) or net borrowing (-) 1)	-6.5	-4.8	5.8	-1.7	5.4	0.4	-0.5	-0.4	1.4	-0.3	-5.9	0.4	2.6	0.7	1.3	-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	5.1	4.3	3.0	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	1.9	1.9	1.9
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	4.4	3.8	3.7
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	3.4	3.5	4.9
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	8.0	7.7	5.1	4.3	3.0	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	-1.4	-1.8	-2.6
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	-0.8	5.9	1.2	1.5
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	3.5	2.5	1.1	1.2
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	0.4	0.1	-0.6
10. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.3	0.5	-1.5	-2.1	-0.6	-0.8	5.9	1.2	1.5
(% 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	8.8	2.5	2.1
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	52.1	54.6	56.7

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

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

3) Line 7 = line 10.

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

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

Table 17A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****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	26.9	27.8	29.1	30.4
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	30.9	32.3	33.6
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	25.4	25.8	26.9
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	25.4	25.8	26.9
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	19.7	20.4	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	101.5	103.8	107.7	112.1
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	46.2	48.3	50.0	51.6
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	15.2	15.9	16.3	16.8
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	32.4	33.7	34.8
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	26.9	27.8	28.6	29.6
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	21.7	22.6	23.6	24.4
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	37.6	39.1
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	5.4	5.6	6.0
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	2.0	2.0	2.0
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	2.8	2.8	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	5.7	5.9	6.1	6.4
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	98.2	102.5	106.4	110.3
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	3.3	1.3	1.3	1.8
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	102.1	104.4	108.3	112.8
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	4.7	5.0	5.2	5.3
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	0.6	0.3	0.3
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	103.7	108.1	111.9	115.9
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	82.6	85.1	88.3	91.9
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	-1.5	-3.7	-3.5	-3.1

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	14.2	14.3	14.6	14.9
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	15.9	16.3	16.4
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	13.0	13.0	13.1
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	13.0	13.0	13.1
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	10.1	10.3	10.4
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	53.4	54.2	54.8
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	24.4	24.8	25.2	25.2
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	8.0	8.2	8.2	8.2
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	16.4	16.7	16.9	17.0
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	14.4	14.5
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	11.4	11.6	11.9	12.0
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	18.9	19.1
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	2.8	2.8	2.9
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	1.0	1.0	1.0
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	1.3
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	3.0	3.1	3.1
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	51.8	52.7	53.5	53.9
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	1.7	0.7	0.6	0.9
19. Capital transfers received	0.1	0.3	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	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	53.7	54.5	55.2
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	2.6	2.6	2.6
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	0.3	0.2	0.2
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	54.7	55.6	56.3	56.7
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	43.8	44.4	45.0
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	-0.8	-1.9	-1.8	-1.5

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	12.2	3.6	4.5	4.5
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	-0.2	4.8	3.8
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	5.8	1.8	4.0
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	5.8	1.8	4.0
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	0.0	3.5	4.4
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	7.9	2.3	3.7	4.1
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	4.4	4.5	3.6	3.2
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	3.5	4.5	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	4.9	4.5	3.9	3.3
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	3.6	3.3	3.2	3.4
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	5.8	4.2	4.5	3.6
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	5.9	4.3	4.0
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	4.1	7.4	4.0	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	9.0	-3.6	1.4	0.4
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	1.6	1.1	0.1	0.0
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	0.0	0.1	0.0
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	4.4	4.4	3.8	3.7
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	1.8	-1.1	0.0	0.3
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	-4.9	1.5	0.8	3.8
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	7.8	2.3	3.7	4.1
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	6.5	5.6	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	-0.1	-0.2	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	4.5	4.3	3.5	3.6
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	8.4	3.0	3.8	4.1
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	1.7	-1.1	0.1	0.3

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	0.8	1.9	1.8	1.5
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	1.0	1.0	1.0
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	2.2	2.0	1.8
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	6.0	2.6	2.2	2.9
(% 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	0.8	1.9	1.8	1.5
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	-1.1	-1.6
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	2.3	3.4	2.5	1.6
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	-0.3	0.8	0.8	0.5
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	-0.1	-0.6
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	2.3	3.4	2.5	1.6
(% 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	4.0	3.1	1.5
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	53.0	56.2	57.7

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 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	1164	1202	1231	1256	1295
2. Current taxes on income and wealth	639	867	874	871	868	902	956	1056	1144	1154	1033	1059	1117	1180	1221	1234
3. Social contributions	951	1074	1107	1144	1188	1222	1255	1308	1360	1416	1410	1436	1478	1506	1531	1564
4. Of which actual social contributions	870	995	1025	1059	1100	1131	1162	1213	1261	1313	1302	1325	1365	1391	1413	1445
5. Other current revenue, including sales	261	276	298	299	298	309	324	347	370	397	400	409	429	430	440	452
6. Total current revenue	2509	3091	3175	3249	3319	3446	3595	3834	4049	4124	3963	4068	4226	4347	4447	4545
7. Government consumption expenditure	1129	1339	1405	1482	1546	1602	1669	1741	1812	1906	1996	2024	2038	2048	2067	2107
8. Collective consumption	465	543	563	590	611	635	652	674	697	735	769	774	776	777	786	800
9. Social transfers in kind	665	796	842	893	935	967	1017	1067	1115	1171	1227	1250	1262	1270	1280	1308
10. Compensation of employees	609	708	736	771	801	825	855	882	911	951	986	996	999	994	1006	1018
11. Intermediate consumption	270	323	338	360	374	391	411	427	451	480	510	520	520	524	528	538
12. Social transfers other than in kind	938	1088	1134	1194	1246	1288	1324	1364	1406	1468	1567	1607	1630	1670	1711	1756
13. Social transfers in kind via market produce	275	329	350	371	390	401	423	450	470	495	525	540	550	560	575	595
14. Interest	301	263	268	255	248	243	242	248	268	281	255	260	287	295	295	304
15. Subsidies	92	98	101	102	102	99	98	102	108	111	121	125	122	117	118	120
16. Other current expenditure	92	132	138	150	165	174	186	191	197	212	227	231	231	231	238	243
17. Total current expenditure	2576	2942	3065	3202	3325	3422	3537	3665	3811	3998	4193	4279	4339	4392	4470	4573
18. Gross saving	-67	149	110	47	-6	24	57	169	238	126	-230	-210	-112	-44	-23	-28
19. Capital transfers received	29	32	29	36	64	53	54	44	42	36	42	40	46	39	43	43
20. Total revenue	2539	3123	3205	3286	3383	3499	3648	3879	4091	4160	4004	4108	4273	4386	4491	4588
21. Gross fixed capital formation	147	173	180	179	193	195	204	216	234	243	251	235	220	201	203	199
22. Other capital expenditure	234	16	98	100	102	111	112	114	107	115	128	165	106	146	95	89
23. Total expenditure	2942	3131	3343	3481	3620	3727	3853	3995	4152	4356	4572	4678	4664	4739	4768	4861
24. Tax burden	2222	2786	2842	2908	2990	3092	3220	3434	3624	3668	3495	3584	3727	3835	3924	4007
25. Net lending (+) or net borrowing (-)	-403	-7	-139	-195	-237	-228	-205	-116	-61	-196	-567	-569	-391	-353	-277	-273

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	2.4	2.0	3.1
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	2.5	5.5	5.6	3.5	1.1
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	1.9	1.6	2.2
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	1.9	1.6	2.2
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	2.1	4.9	0.3	2.2	2.8
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	2.7	3.9	2.9	2.3	2.2
7. Government consumption expenditure	4.7	4.6	5.0	5.5	4.3	3.6	4.2	4.3	4.0	5.2	4.7	1.4	0.7	0.5	0.9	2.0
8. Collective consumption	4.4	4.2	3.7	4.8	3.6	3.9	2.6	3.5	3.3	5.5	4.6	0.7	0.3	0.1	1.1	1.7
9. Social transfers in kind	5.0	4.9	5.9	6.0	4.7	3.4	5.3	4.9	4.5	5.0	4.8	1.9	0.9	0.7	0.8	2.1
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	0.2	-0.5	1.2	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	0.0	0.8	0.8	1.9
12. Social transfers other than in kind	5.6	2.1	4.2	5.3	4.4	3.4	2.8	3.0	3.0	4.4	6.7	2.5	1.4	2.4	2.4	2.7
13. Social transfers in kind via market product	4.0	5.9	6.2	6.0	5.2	3.0	5.3	6.4	4.6	5.3	6.0	2.8	1.9	1.9	2.6	3.4
14. Interest	5.8	1.5	2.1	-4.8	-2.8	-2.1	-0.5	2.6	8.0	4.8	-9.1	1.7	10.6	2.8	-0.1	3.2
15. Subsidies	0.7	0.5	2.6	1.2	-0.3	-2.5	-1.4	3.8	6.7	2.4	9.4	3.3	-3.1	-3.8	1.2	1.0
16. Other current expenditure 1)	0.1	0.0	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	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	1.2	1.8	2.3
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	0.7	0.2	0.0
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	-4.8	15.7	-15.5	11.3	-1.2
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	2.7	2.4	2.2
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	-6.5	-6.4	-8.5	1.1	-2.1
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	0.4	-0.6	-0.1
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	1.6	0.6	2.0
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	2.9	2.3	2.1
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	0.2	2.1	0.4	0.8	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	6.4	6.2	4.2	3.7	2.9	2.8
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	3.1	3.1
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	3.4	3.3
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	0.7	1.0	2.8
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	1.5	0.1	2.0	2.7	3.1	2.9	2.5	1.4	0.7	2.1	6.4	6.2	4.2	3.7	2.9	2.8
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	-2.3	-0.6	-1.0	-2.6
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	0.5	1.5	0.9	0.4
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	0.6	-0.2	-0.3
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	2.5	2.1	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	0.5	1.5	0.9	0.4
(% 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	2.4	4.7	2.8	0.5
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	88.0	92.7	95.5	96.0

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 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	10.94	11.70	12.42	13.25
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	3.71	3.89	4.06	4.27
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	5.60	6.10	6.34
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	5.60	6.10	6.34
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	4.17	4.57	4.83	5.10
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	24.33	25.76	27.41	28.97
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	11.82	12.10	12.83	13.65
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	5.88	6.06	6.33	6.62
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	6.04	6.50	7.03
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	6.90	6.88	7.12	7.44
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	4.37	4.48	4.89	5.34
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	9.08	9.67	9.97
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	1.39	1.46	1.53
14. Interest	0.89	1.14	1.29	0.75	0.80	0.76	0.73	0.69	0.71	0.61	0.52	0.51	0.55	0.67	0.75	0.78
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	0.73	0.67	0.67	0.67
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	0.64	1.13	1.50	1.62	1.71
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	24.01	24.67	26.22	27.54
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	0.32	1.08	1.19	1.43
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	1.35	1.54	1.77
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	25.31	27.11	28.96	30.74
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	2.53	3.26	3.73
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	0.53	0.55	0.59
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	26.80	27.73	30.03	31.86
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	19.45	20.55	21.56	23.00	24.31
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	-1.49	-0.62	-1.07	-1.12

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	15.1	15.5	15.9
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	5.1	5.1
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	7.2	7.6	7.6
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	7.2	7.6	7.6
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	5.5	5.9	6.0	6.1
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	33.2	34.3	34.7
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	15.7	15.6	16.0	16.4
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	7.8	7.8	7.9	7.9
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	8.1	8.4
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	9.2	8.9	8.9	8.9
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	5.8	5.8	6.1	6.4
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	11.7	12.1	12.0
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	1.8	1.8	1.8
14. Interest	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.7	0.7	0.9	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	1.0	0.9	0.8	0.8
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	0.9	1.5	1.9	2.0	2.0
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	31.8	32.8	33.0
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	1.4	1.5	1.7
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	1.7	1.9	2.1
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	36.2	36.9
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	3.3	4.1	4.5
22. Other capital expenditure	0.4	0.4	0.3	0.9	0.5	0.5	0.4	-0.1	3.0	0.1	0.2	0.3	0.3	0.7	0.7	0.7
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	35.7	37.5	38.2
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	27.6	27.3	27.8	28.7	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	-0.8	-1.3	-1.3

Table 19C

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

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	4.5	7.0	6.2	6.7
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	2.6	4.6	4.6	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	1.6	9.0	4.0
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	1.6	9.0	4.0
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	1.9	9.8	5.5	5.8
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	5.1	5.9	6.4	5.7
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	3.3	2.3	6.0	6.4
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	1.4	3.1	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	1.5	7.6	8.2
10. Compensation of employees	11.3	11.8	-6.1	18.8	16.2	10.0	7.4	5.6	17.4	19.5	6.7	-1.4	3.0	-0.3	3.5	4.6
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	4.3	2.4	9.3	9.2
12. Social transfers other than in kind	15.4	24.7	5.0	11.0	1.9	10.7	7.8	9.7	9.3	21.6	18.0	7.1	0.8	1.8	6.5	3.1
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	-0.7	5.1	4.2
14. Interest	-6.7	28.5	13.0	-41.8	5.9	-4.7	-3.7	-5.6	2.6	-13.9	-14.4	-2.8	9.1	21.0	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	-14.5	-8.3	0.0	0.0
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	-3.5	0.6	0.4	0.1	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	4.8	2.8	6.3	5.1
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	0.1	1.0	0.1	0.2
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	38.0	14.0	14.6
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	7.1	6.8	6.1
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	-1.1	28.8	14.3
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	0.4	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	1.6	3.5	8.3	6.1
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	-1.9	5.6	4.9	6.6	5.7
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	1.2	-0.5	0.0

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	0.8	1.3	1.3
2. Interest payments (% of GDP)	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.7	0.7	0.9	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	5.1	4.8	5.5	5.2	5.5
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	6.8	3.0	3.1	4.3
(% 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	0.8	1.3	1.3
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	-0.5	-0.6	-0.7
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	1.9	-1.5	1.8
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	2.4	1.2	-0.1	0.4	0.4
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	0.3	-0.3	0.4	0.4	0.2
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	1.9	-1.5	1.8
(% 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	2.2	-0.7	2.4
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	18.5	17.9	20.3

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

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

3) Line 7 = line 10.

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

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

Table 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	445	460	478	488
2. Current taxes on income and wealth	140	180	203	224	247	268	276	296	330	308	272	262	275	276	284	291
3. Social contributions	226	342	367	398	421	453	482	525	577	599	560	578	592	600	600	611
4. Of which actual social contributions	225	342	367	398	421	452	482	524	576	599	559	577	592	599	599	610
5. Other current revenue, including sales	64	91	104	111	119	128	127	133	146	155	163	162	163	165	163	162
6. Total current revenue	609	859	931	999	1072	1174	1228	1307	1448	1468	1409	1425	1475	1502	1525	1552
7. Government consumption expenditure	309	460	498	557	610	630	667	694	726	759	809	807	793	795	808	818
8. Collective consumption	149	231	243	276	310	302	336	349	363	380	399	398	380	379	373	366
9. Social transfers in kind	160	229	255	281	300	328	331	345	363	380	410	409	412	416	434	452
10. Compensation of employees	108	155	173	192	214	222	238	252	269	280	293	286	280	281	284	288
11. Intermediate consumption	97	144	153	173	196	193	206	211	219	228	238	235	224	220	223	219
12. Social transfers other than in kind	171	293	311	333	345	359	375	408	456	477	509	518	527	534	546	559
13. Social transfers in kind via market produce	75	115	127	145	153	163	170	174	187	199	219	222	228	233	236	241
14. Interest	16	18	24	29	29	32	34	36	40	40	48	53	53	57	60	64
15. Subsidies	40	60	64	56	67	57	53	60	61	62	75	71	80	77	79	80
16. Other current expenditure	15	21	18	22	33	34	43	47	53	59	59	63	67	71	72	73
17. Total current expenditure	522	807	871	950	1037	1062	1119	1189	1285	1345	1442	1448	1458	1473	1500	1525
18. Gross saving	87	53	60	49	36	113	109	118	163	124	-33	-23	17	29	24	27
19. Capital transfers received	8	4	7	4	92	10	11	21	28	30	53	56	54	40	46	47
20. Total revenue	617	863	938	1003	1164	1185	1239	1328	1476	1499	1462	1481	1528	1542	1570	1598
21. Gross fixed capital formation	77	79	74	79	182	123	132	150	153	176	192	164	140	119	128	138
22. Other capital expenditure	214	59	130	142	126	83	89	68	65	64	47	51	56	119	54	55
23. Total expenditure	813	945	1075	1171	1345	1268	1340	1407	1503	1585	1680	1664	1653	1711	1682	1718
24. Tax burden	545	768	827	888	954	1053	1112	1185	1314	1326	1256	1274	1319	1347	1372	1400
25. Net lending (+) or net borrowing (-)	-196	-82	-137	-168	-180	-83	-101	-80	-27	-86	-218	-183	-125	-169	-112	-120

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	11.6	12.0	12.3	12.3
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	7.2	7.3	7.3
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	15.4
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	4.3	4.2	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	38.4	39.1	39.3	39.1
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	20.8	20.6
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	9.9	9.6	9.2
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	10.8	11.2	11.4
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	7.3	7.3	7.3
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	5.7	5.7	5.5
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	13.9	14.1	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	6.1	6.1	6.1
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	1.6	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	1.9	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	37.9	38.3	38.7	38.4
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	0.4	0.8	0.6	0.7
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	1.4	1.0	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	40.5	40.3
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	3.1	3.3	3.5
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	3.1	1.4	1.4
23. Total expenditure	53.0	41.6	43.9	45.6	50.0	43.3	43.0	42.0	41.0	41.2	44.7	43.8	43.0	44.5	43.4	43.3
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	34.3	35.0	35.4	35.3
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	-4.4	-2.9	-3.0

Table 20C

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

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	5.2	3.5	3.8	2.1
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	4.8	0.5	2.7	2.5
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	1.3	0.0	1.8
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	1.3	0.0	1.8
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	0.4	1.6	-1.5	-0.5
6. Total current revenue	11.0	3.7	8.4	7.3	7.3	9.5	4.6	6.4	10.8	1.4	-4.0	1.2	3.5	1.9	1.5	1.8
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	0.4	1.5	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	-4.4	-0.4	-1.6	-2.0
9. Social transfers in kind	14.7	2.5	11.4	10.4	6.8	9.1	1.1	4.1	5.3	4.5	8.1	-0.2	0.7	1.1	4.3	4.1
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	0.6	1.0	1.4
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	-4.7	-1.8	1.3	-1.5
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	1.3	2.2	2.4
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	2.4	1.4	1.8
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	-0.3	7.8	5.6	6.2
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	-3.1	1.9	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	0.6	1.1	1.8	1.7
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	1.1	0.3	-0.1	0.0
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	-4.2	-26.1	14.9	2.0
20. Total revenue	10.1	3.9	8.7	6.9	16.1	1.8	4.6	7.2	11.2	1.5	-2.4	1.3	3.2	0.9	1.8	1.8
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	-15.2	7.6	8.1
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	1.6	-1.7	0.0
23. Total expenditure	-9.7	4.2	13.7	8.9	14.8	-5.7	5.7	5.0	6.8	5.4	6.1	-1.0	-0.6	3.5	-1.7	2.1
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	3.6	2.1	1.8	2.0
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	-1.1	1.5	-0.1

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	4.4	2.9	3.0
2. Interest payments (% of GDP)	1.0	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.5	1.6	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	0.1	0.9	2.4
(% 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	4.4	2.9	3.0
6. Contribution of nominal GDP growth	-0.6	-0.8	-1.3	-1.1	-1.2	-2.4	-1.7	-2.0	-2.4	-1.3	0.7	-0.4	-0.4	0.0	-0.4	-1.1
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	0.5	0.1	-0.1
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	2.9	1.3	1.4
9. Snow-ball effect	0.4	0.0	-0.3	0.0	-0.1	-1.3	-0.6	-0.9	-1.3	-0.3	2.0	1.0	1.0	1.5	1.2	0.5
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	0.5	0.1	-0.1
(% 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	4.9	2.6	1.8
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	45.8	48.3	50.1

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

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

3) Line 7 = line 10.

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

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

Table 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	305	314	319
2. Current taxes on income and wealth	32	53	97	176	243	313	392	497	507	516	495	521	531	552	584	579
3. Social contributions	3	3	7	18	14	21	34	32	31	32	32	34	35	34	31	27
4. Of which actual social contributions	2	1	3	12	8	11	24	18	17	17	17	18	19	18	16	14
5. Other current revenue, including sales	5	10	24	44	54	64	69	93	94	104	106	111	115	108	106	106
6. Total current revenue	64	99	196	348	449	569	715	913	932	950	913	959	982	999	1034	1031
7. Government consumption expenditure	30	57	105	164	211	257	325	423	440	465	496	510	508	520	533	548
8. Collective consumption	10	17	34	51	69	83	102	128	131	135	143	145	145	149	157	163
9. Social transfers in kind	20	39	71	113	142	175	223	295	309	330	353	365	364	371	376	386
10. Compensation of employees	20	38	70	110	146	175	221	278	284	299	322	334	330	335	341	350
11. Intermediate consumption	9	17	30	47	59	78	101	142	150	160	171	175	175	181	186	191
12. Social transfers other than in kind	15	29	62	100	143	199	210	251	252	258	278	297	306	315	324	333
13. Social transfers in kind via market produce	1	1	3	4	9	13	16	24	25	26	27	28	27	28	28	29
14. Interest	2	3	15	61	55	60	46	27	26	25	29	29	32	30	30	30
15. Subsidies	4	3	6	10	18	27	31	36	37	38	43	44	46	48	49	50
16. Other current expenditure	1	3	7	13	15	26	38	46	47	48	52	53	54	59	61	63
17. Total current expenditure	52	94	193	345	445	579	663	802	822	854	922	960	970	995	1020	1046
18. Gross saving	13	5	3	3	4	-10	52	110	110	96	-9	-1	13	4	14	-15
19. Capital transfers received	0	1	2	3	5	6	7	11	10	11	8	9	15	10	9	8
20. Total revenue	65	100	198	351	455	575	722	924	943	961	921	968	998	1008	1043	1040
21. Gross fixed capital formation	6	8	12	13	14	18	22	32	32	33	34	38	39	45	43	41
22. Other capital expenditure	1	2	2	2	6	8	8	6	7	16	9	13	22	41	12	5
23. Total expenditure	58	103	207	360	466	605	693	840	861	904	965	1012	1030	1080	1075	1092
24. Tax burden	57	88	170	301	392	498	639	810	830	838	796	836	855	877	917	915
25. Net lending (+) or net borrowing (-)	7	-3	-9	-9	-11	-30	29	84	82	57	-44	-44	-33	-72	-32	-53

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	16.6	16.8	16.8	16.9	16.6
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	29.7	30.4	31.4	30.1
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	1.6	1.4
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	1.0	1.0	0.8	0.7
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	5.9	5.7	5.5
6. Total current revenue	46.8	43.6	49.8	53.6	53.5	55.8	55.3	55.9	55.0	54.2	54.8	54.4	54.8	55.0	55.6	53.7
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	28.9	28.4	28.6	28.7	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	8.2	8.1	8.2	8.5	8.5
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	20.7	20.3	20.4	20.2	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	19.4	19.0	18.4	18.4	18.4	18.2
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	9.9	9.8	10.0	10.0	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	17.1	17.3	17.4	17.4
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	1.5	1.5	1.5
14. Interest	1.3	1.1	3.7	9.3	6.6	5.9	3.6	1.6	1.6	1.4	1.8	1.7	1.8	1.6	1.6	1.6
15. Subsidies	3.2	1.5	1.6	1.6	2.2	2.7	2.4	2.2	2.2	2.2	2.6	2.5	2.5	2.6	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	3.0	3.0	3.2	3.3	3.3
17. Total current expenditure	37.5	41.2	49.1	53.2	53.0	56.8	51.3	49.2	48.5	48.7	55.4	54.5	54.1	54.7	54.8	54.4
18. Gross saving	9.3	2.4	0.7	0.4	0.5	-0.9	4.0	6.8	6.5	5.5	-0.5	-0.1	0.7	0.2	0.8	-0.8
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	0.8	0.5	0.5	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	55.3	55.0	55.7	55.5	56.1	54.1
21. Gross fixed capital formation	4.2	3.4	3.1	2.0	1.7	1.8	1.7	1.9	1.9	1.9	2.0	2.2	2.2	2.5	2.3	2.1
22. Other capital expenditure	0.4	0.7	0.5	0.3	0.8	0.8	0.6	0.3	0.4	0.9	0.6	0.8	1.2	2.3	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	58.0	57.5	57.5	59.5	57.8	56.8
24. Tax burden	41.7	38.7	43.3	46.5	46.6	48.8	49.4	49.7	48.9	47.8	47.8	47.5	47.7	48.3	49.3	47.6
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	-4.0	-1.7	-2.7

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	1.2	3.0	1.6
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	5.3	1.9	3.8	5.8	-0.8
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	-1.8	-11.5	-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	-6.2	-11.5	-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	1.7	4.4	3.9	-6.2	-1.9	0.4
6. Total current revenue	14.1	4.0	11.2	10.2	-0.5	3.3	4.9	3.3	2.2	1.9	-3.9	5.0	2.5	1.6	3.5	-0.2
7. Government consumption expenditure	14.0	17.3	14.7	6.0	3.2	3.1	4.1	5.0	4.1	5.8	6.6	2.8	-0.3	2.4	2.5	2.9
8. Collective consumption	12.3	11.3	17.0	5.0	5.8	2.8	4.0	5.0	2.5	3.2	5.6	1.3	-0.3	3.2	5.3	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	6.9	3.4	-0.4	2.0	1.3	2.6
10. Compensation of employees	15.3	20.2	12.7	5.2	2.9	3.8	4.2	4.0	2.2	5.3	7.6	3.7	-1.0	1.3	1.9	2.4
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	2.3	0.2	3.4	2.7	2.9
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	7.8	6.9	2.9	3.0	2.9	2.9
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	-1.4	1.3	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	-0.5	8.4	-6.4	0.8	1.7
15. Subsidies	28.8	-23.3	30.6	1.9	7.6	1.0	-0.2	2.2	4.7	2.9	12.3	3.2	2.7	4.6	3.4	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	-0.1	0.0	0.2	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	4.1	1.0	2.6	2.5	2.6
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	0.5	0.8	-0.5	0.5	-1.5
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	60.6	-36.4	-6.3	-6.3
20. Total revenue	14.3	4.2	11.2	10.7	0.0	3.5	4.9	3.4	2.0	1.9	-4.1	5.1	3.0	1.1	3.4	-0.3
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	3.1	12.9	0.5	16.5	-5.2	-4.0
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	0.5	1.0	-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	6.8	4.8	1.8	4.9	-0.5	1.7
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	2.3	2.6	4.5	-0.1
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	0.2	0.7	-2.1	2.3	-1.0

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	4.0	1.7	2.7
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	1.6	1.6
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	3.6	3.6	3.6
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	-5.0	5.8	1.7	1.4	2.3	3.4
(% 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	4.0	1.7	2.7
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	1.8	-2.2	-0.7	-0.6	-1.0	-1.5
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	2.5	-3.9	-1.5	0.2
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	0.1	1.2
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	-0.6	1.0	1.0	0.6	0.1
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	2.5	-3.9	-1.5	0.2
(% 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	7.3	2.1	3.6	-0.6	-0.8	1.4
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	40.7	42.7	46.4	45.8	45.0	46.4

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

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

3) Line 7 = line 10.

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

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

Table 22A

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

Latvia

(Mrd LVL)

	1991	1995	2000	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	1.793	1.879	2.011
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	1.193	1.232	1.245
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	1.341	1.336	1.417
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	1.309	1.302	1.382
5. Other current revenue, including sales	:	0.095	0.198	0.266	0.278	0.434	0.472	0.702	0.641	0.739	0.800	0.838	0.838	0.883	0.938	0.980
6. Total current revenue	:	0.963	1.609	1.907	2.114	2.552	3.087	4.087	5.125	5.458	4.295	4.316	4.758	5.210	5.385	5.653
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	2.533	2.375	2.478	2.591
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	1.404	1.258	1.309	1.361
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	1.130	1.117	1.169	1.230
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	1.407	1.472	1.551
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	0.989	1.048	1.106	1.161
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	1.523	1.546	1.573
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	0.080	0.083	0.087
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	0.204	0.243	0.272
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	0.125	0.102	0.106
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	0.217	0.538	0.476	0.495
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	4.514	4.926	5.027	5.245
18. Gross saving	:	0.025	0.012	0.057	0.070	0.201	0.315	0.616	0.842	0.083	-0.658	-0.282	0.244	0.284	0.357	0.408
19. Capital transfers received	0.000	0.004	0.034	0.015	0.006	0.036	0.101	0.121	0.110	0.147	0.148	0.197	0.220	0.258	0.255	0.245
20. Total revenue	0.052	0.967	1.642	1.922	2.120	2.588	3.189	4.208	5.236	5.606	4.443	4.513	4.978	5.468	5.640	5.898
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	0.607	0.607	0.626	0.626
22. Other capital expenditure	0.000	0.020	0.113	0.130	0.028	0.082	0.172	0.275	0.172	0.131	0.206	0.481	0.366	0.122	0.177	0.186
23. Total expenditure	:	1.008	1.774	2.053	2.224	2.664	3.224	4.262	5.293	6.288	5.719	5.554	5.487	5.655	5.830	6.058
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	4.335	4.456	4.683
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	-1.041	-0.509	-0.187	-0.191	-0.160

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	11.6	11.4	11.5
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	7.5	7.1
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	8.6	8.1	8.1
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	8.4	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	6.1	6.6	5.9	5.7	5.7	5.6
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	33.3	33.6	32.8	32.4
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	17.7	15.3	15.1	14.8
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	9.8	8.1	8.0	7.8
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	7.2	7.1	7.0
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	9.1	9.0	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	6.8	6.7	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	9.8	9.4	9.0
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	0.5	0.5	0.5
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	1.3	1.5	1.6
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	0.8	0.6	0.6
16. Other current expenditure	0.4	1.5	1.6	1.3	0.7	1.3	3.4	4.5	3.2	3.7	3.2	3.2	1.5	3.5	2.9	2.8
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	31.7	30.6	30.0
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	1.7	1.8	2.2	2.3
19. Capital transfers received	0.0	0.2	0.7	0.3	0.1	0.5	1.1	1.1	0.7	0.9	1.1	1.5	1.5	1.7	1.6	1.4
20. Total revenue	32.0	36.9	34.8	33.7	33.3	34.9	35.4	37.8	35.6	34.9	34.0	35.3	34.9	35.2	34.3	33.8
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	4.3	3.9	3.8	3.6
22. Other capital expenditure	0.2	0.8	2.4	2.3	0.4	1.1	1.9	2.5	1.2	0.8	1.6	3.8	2.6	0.8	1.1	1.1
23. Total expenditure	:	38.4	37.6	36.0	34.9	35.9	35.8	38.3	36.0	39.1	43.8	43.4	38.4	36.4	35.5	34.7
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	27.9	27.1	26.8
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	-3.6	-1.2	-1.2	-0.9

Table 22C

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

Latvia

(LVL; annual percentage changes unless otherwise stated)

	1991	1995	2000	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	10.4	4.8	7.0
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	13.2	3.3	1.1
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	7.9	-0.4	6.1
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	7.2	-0.5	6.1
5. Other current revenue, including sales	:	-33.5	-7.3	33.6	4.5	55.8	8.8	48.7	-8.7	15.3	8.3	4.8	-0.1	5.4	6.2	4.5
6. Total current revenue	:	16.3	1.2	12.4	10.9	20.7	21.0	32.4	25.4	6.5	-21.3	0.5	10.3	9.5	3.4	5.0
7. Government consumption expenditure	175.5	44.7	2.3	14.2	13.6	6.0	9.1	16.8	39.9	23.1	-20.7	-8.1	7.9	-6.3	4.3	4.6
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	7.0	-10.4	4.0	4.0
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	8.9	-1.2	4.7	5.2
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	3.9	4.6	5.4
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	11.7	6.0	5.5	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	0.3	1.5	1.8
13. Social transfers in kind via market produ	-	-	-	-	14.5	-11.5	22.8	12.9	65.0	22.3	-4.2	1.4	15.3	-48.8	4.1	4.7
14. Interest	:	21.4	65.7	-10.8	3.7	23.5	-11.9	4.0	12.3	71.5	105.6	-8.8	16.6	-2.7	18.6	12.0
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	80.9	-18.5	4.3
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	1.9	-0.6	-0.1
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	9.1	2.1	4.3
18. Gross saving 1)	:	-1.3	0.5	-0.3	0.1	1.6	0.8	2.0	0.2	-5.2	-5.6	2.8	3.9	0.1	0.3	0.2
19. Capital transfers received	:	-65.3	3.5	121.4	-58.2	476.0	181.7	19.3	-8.7	33.6	0.1	33.6	11.7	17.3	-1.3	-3.9
20. Total revenue	92.0	15.1	1.3	12.8	10.3	22.0	23.2	32.0	24.4	7.1	-20.7	1.6	10.3	9.8	3.1	4.6
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	27.6	0.1	3.1	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	0.8	2.2	-1.2	-1.8	0.3	0.0
23. Total expenditure	:	15.9	-0.7	13.7	8.3	19.8	21.0	32.2	24.2	18.8	-9.0	-2.9	-1.2	3.1	3.1	3.9
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	10.2	2.8	5.1
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	4.6	2.4	0.0	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	3.6	1.2	1.2	0.9
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	1.3	1.5	1.6
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	3.7	3.7	3.4	3.8	3.8
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	8.7	5.8	6.4
(% 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	3.6	1.2	1.2	0.9
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	-4.6	-3.4	-2.2	-2.6
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	2.8	-1.4	-1.5	1.0	3.7	-1.4
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	2.1	-0.1	-0.3	-0.6
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	-2.0	-0.7	-1.0
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	2.8	-1.4	-1.5	1.0	3.7	-1.4
(% 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	17.1	7.5	-2.6	-1.2	2.6	-3.1
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	36.9	44.4	41.9	40.7	43.2	40.1

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

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

3) Line 7 = line 10.

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

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

Table 23A

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

Lithuania

(Mrd LTL)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	12.62	13.15	14.00
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	5.55	5.90	6.30
3. Social contributions	1.94	4.30	4.36	4.50	4.86	5.44	6.08	7.23	8.78	10.40	12.16	11.72	12.36	12.85	13.62	14.43
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	11.75	11.38	12.00	12.47	13.22	14.01
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	3.97	3.99	4.13
6. Total current revenue	8.86	16.37	16.13	16.88	17.95	19.67	23.11	26.62	31.91	36.75	31.10	30.97	33.05	34.98	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	19.94	20.67	21.40
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	8.68	8.71	8.97
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	11.26	11.96	12.43
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	10.92	11.50	12.07
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	5.87	5.93	6.00
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	15.04	13.84	13.48	13.74	14.15	14.93
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	1.94	1.96	1.98
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	2.07	2.18	2.28
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	0.42	0.36	0.35	0.35
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	1.55	1.61	1.68
17. Total current expenditure	8.04	15.66	15.76	16.01	16.91	18.40	21.32	24.06	28.32	35.58	37.17	35.57	36.13	36.46	37.77	39.43
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	-3.07	-1.48	-1.10	-0.57
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	2.41	2.25	2.34	2.38
20. Total revenue	8.86	16.41	16.18	17.13	18.18	19.96	23.70	27.47	33.37	38.00	32.63	33.52	35.46	37.23	39.00	41.24
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	4.38	4.45	4.63
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	0.06	0.31	0.29
23. Total expenditure	9.27	17.88	17.91	18.10	18.91	20.93	24.06	27.85	34.37	41.69	41.31	40.39	41.31	40.90	42.53	44.35
24. Tax burden	7.41	13.79	13.97	14.80	16.04	17.72	20.54	24.35	29.32	33.65	27.94	27.25	29.28	30.95	32.60	34.66
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	-3.67	-3.53	-3.11

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	11.2	11.0	11.0
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	4.9	4.9	4.9
3. Social contributions	7.2	9.3	8.9	8.6	8.5	8.6	8.4	8.7	8.8	9.3	13.2	12.3	11.6	11.3	11.4	11.3
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	12.8	11.9	11.3	11.0	11.1	11.0
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	3.5	3.3	3.2
6. Total current revenue	32.9	35.6	33.0	32.2	31.4	31.2	31.9	32.0	32.2	32.8	33.8	32.5	31.1	30.9	30.7	30.5
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	17.6	17.3	16.8
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	7.7	7.3	7.0
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	9.9	10.0	9.8
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	9.6	9.6	9.5
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	5.2	5.0	4.7
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	16.3	14.5	12.7	12.1	11.8	11.7
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	1.7	1.6	1.6
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	1.8	1.8	1.8
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	0.3	0.3	0.3
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	1.4	1.3	1.3
17. Total current expenditure	29.9	34.0	32.2	30.6	29.6	29.2	29.4	28.9	28.5	31.8	40.4	37.3	34.0	32.2	31.6	30.9
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	-1.3	-0.9	-0.4
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	2.0	2.0	1.9
20. Total revenue	32.9	35.7	33.1	32.7	31.8	31.7	32.7	33.0	33.6	34.0	35.5	35.2	33.3	32.9	32.6	32.4
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	3.9	3.7	3.6
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	0.1	0.3	0.2
23. Total expenditure	34.4	38.9	36.6	34.6	33.0	33.2	33.2	33.5	34.6	37.2	44.9	42.4	38.8	36.1	35.6	34.8
24. Tax burden	27.5	30.0	28.6	28.3	28.0	28.1	28.4	29.3	29.5	30.1	30.4	28.6	27.5	27.3	27.3	27.2
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	-2.9	-2.4

Table 23C

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

Lithuania

(LTL; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	2.5	4.2	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	18.3	6.4	6.6
3. Social contributions	33.5	6.3	1.4	3.4	8.0	11.9	11.8	18.8	21.4	18.6	16.9	-3.6	5.4	4.0	6.0	6.0
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	17.3	-3.2	5.5	3.9	6.0	6.0
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	7.4	0.7	3.4
6. Total current revenue	26.2	0.8	-1.5	4.6	6.3	9.6	17.5	15.2	19.9	15.2	-15.4	-0.4	6.7	5.8	4.8	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	0.0	3.7	3.5
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	4.0	0.3	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	-2.8	6.3	3.9
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	-0.8	5.3	5.0
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	5.3	1.0	1.0
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	22.9	-7.9	-2.6	2.0	3.0	5.5
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	-9.3	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	10.7	5.3	4.2
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	-11.2	-14.9	-1.7	-2.1
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	-0.2	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	4.5	-4.3	1.6	0.9	3.6	4.4
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	1.6	0.4	0.5
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	-5.6	-6.9	4.1	2.0
20. Total revenue	26.2	0.8	-1.4	5.8	6.2	9.8	18.7	15.9	21.4	13.9	-14.1	2.7	5.8	5.0	4.8	5.7
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	-6.0	1.7	4.0
22. Other capital expenditure 1)	:	1.5	-0.3	-1.0	-0.6	0.0	-0.2	0.1	0.5	-0.4	0.1	-0.1	0.0	-0.4	0.2	0.0
23. Total expenditure	32.3	2.0	0.2	1.1	4.5	10.7	15.0	15.7	23.4	21.3	-0.9	-2.2	2.3	-1.0	4.0	4.3
24. Tax burden	23.4	-1.0	1.3	6.0	8.4	10.5	15.9	18.5	20.4	14.8	-17.0	-2.5	7.4	5.7	5.3	6.3
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	0.3	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	2.9	2.4
2. Interest payments (% of GDP)	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.3	1.8	1.8	1.8	1.8	1.8
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	5.1	4.7	4.7
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	6.4	5.6	6.6
(% 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	2.9	2.4
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	-2.3	-2.2	-2.5
7. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.3	1.0	1.6	0.8	-2.7	1.0	2.4	-1.0	1.2	-1.3	-0.7
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	1.4	1.1	0.7
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	-0.5	-0.3	-0.7
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	1.2	-1.3	-0.7
(% 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	2.2	-0.5	-0.8
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	40.7	40.1	39.4

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

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

3) Line 7 = line 10.

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

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

Table 24A

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

Hungary

(Mrd HUF)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1. Taxes on production and imports	1003	2177	2343	2568	2957	3331	3415	3561	3976	4153	4258	4522	4658	5101	5442	5704
2. Current taxes on income and wealth	493	1288	1531	1730	1789	1860	1984	2218	2585	2802	2549	2138	1782	1961	2026	2160
3. Social contributions	851	1749	1971	2213	2383	2559	2781	2997	3465	3668	3412	3247	3686	3737	3777	3942
4. Of which actual social contributions	847	1739	1961	2202	2369	2539	2760	2975	3444	3645	3388	3222	3663	3713	3754	3919
5. Other current revenue, including sales	330	579	677	684	736	965	968	1125	1145	1295	1419	1448	1400	1500	1538	1578
6. Total current revenue	2678	5793	6522	7196	7865	8716	9148	9900	11170	11919	11638	11354	11526	12299	12783	13384
7. Government consumption expenditure	1341	2813	3227	3801	4395	4638	4979	5444	5408	5793	5805	5827	5815	5731	6049	6669
8. Collective consumption	630	1359	1557	1799	1991	2070	2193	2475	2513	2674	2696	2830	2824	2839	2984	3283
9. Social transfers in kind	710	1454	1669	2002	2404	2569	2786	2969	2896	3119	3110	2997	2991	2891	3065	3385
10. Compensation of employees	677	1415	1690	2098	2487	2613	2773	2889	2921	3083	2958	2916	2841	2802	2870	3190
11. Intermediate consumption	457	888	991	1114	1251	1328	1413	1662	1692	1904	2006	2082	2070	2146	2298	2445
12. Social transfers other than in kind	867	1675	1912	2281	2612	2884	3204	3554	3870	4215	4234	4238	4311	4364	4481	4619
13. Social transfers in kind via market produce	139	339	388	461	521	614	711	845	727	729	738	688	728	617	658	668
14. Interest	509	696	716	694	773	916	914	923	1040	1110	1206	1093	1146	1180	1220	1220
15. Subsidies	125	219	262	299	278	330	298	340	355	300	249	293	348	356	387	404
16. Other current expenditure	63	221	257	331	341	462	539	641	666	632	677	659	734	884	992	986
17. Total current expenditure	2837	5453	6215	7278	8263	9147	9851	10855	11272	11975	12067	11969	12177	12350	12903	13506
18. Gross saving	-159	340	307	-82	-398	-432	-703	-954	-102	-56	-429	-615	-652	-51	-120	-122
19. Capital transfers received	18	55	78	84	82	88	138	218	218	172	380	725	3470	861	876	1057
20. Total revenue	2696	5848	6601	7279	7947	8804	9286	10118	11388	12090	12018	12079	14996	13160	13660	14441
21. Gross fixed capital formation	11	433	566	845	658	734	873	1062	915	770	806	897	845	861	1172	1484
22. Other capital expenditure	350	359	439	694	391	260	306	427	486	336	332	356	779	480	449	458
23. Total expenditure	3198	6246	7220	8817	9312	10141	11030	12344	12673	13081	13205	13222	13801	13691	14524	15447
24. Tax burden	2347	5210	5844	6512	7127	7787	8244	8842	10109	10711	10282	10093	10319	10970	11406	11969
25. Net lending (+) or net borrowing (-)	-502	-398	-619	-1537	-1365	-1338	-1744	-2226	-1285	-990	-1187	-1143	1195	-532	-864	-1006

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	18.0	18.6	18.6
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	6.9	7.0
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	13.2	12.9	12.8
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	13.1	12.8	12.8
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	5.0	5.3	5.3	5.1
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	42.7	41.3	43.5	43.7	43.6
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	20.9	20.3	20.7	21.7
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	10.0	10.2	10.7
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	10.2	10.5	11.0
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	9.9	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	7.6	7.8	8.0
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	15.4	15.3	15.0
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	2.2	2.2	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	4.2	4.2	4.0
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	1.3	1.3	1.3
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	2.6	3.1	3.4	3.2
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	43.7	44.1	44.0
18. Gross saving	-2.8	2.6	2.0	-0.5	-2.1	-2.1	-3.2	-4.0	-0.4	-0.2	-1.7	-2.3	-2.3	-0.2	-0.4	-0.4
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	12.4	3.0	3.0	3.4
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	53.8	46.5	46.6	47.0
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	3.0	4.0	4.8
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	1.7	1.5	1.5
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	48.4	49.6	50.3
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	38.9	39.0
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	-4.3	4.3	-1.9	-3.0	-3.3

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	9.5	6.7	4.8
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	10.1	3.3	6.6
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	1.4	1.1	4.4
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	1.4	1.1	4.4
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	2.0	-3.3	7.1	2.5	2.6
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	-2.4	1.5	6.7	3.9	4.7
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	0.4	-0.2	-1.5	5.5	10.2
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	-0.2	0.5	5.1	10.0
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	-3.6	-0.2	-3.3	6.0	10.5
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	-2.6	-1.4	2.4	11.2
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	-0.6	3.7	7.0	6.4
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	0.1	1.7	1.2	2.7	3.1
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	1.1	-6.7	5.8	-15.2	6.7	1.5
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	3.0	3.4	0.0
15. Subsidies	17.4	-0.5	19.3	14.3	-7.0	18.7	-9.7	14.1	4.4	-15.4	-17.1	17.7	18.9	2.2	8.7	4.3
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	0.3	-0.2
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	-0.8	1.7	1.4	4.5	4.7
18. Gross saving 1)	2.4	3.3	-0.6	-2.5	-1.6	0.0	-1.1	-0.8	3.6	0.2	-1.5	-0.6	0.0	2.2	-0.2	0.0
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	90.9	378.9	-75.2	1.8	20.7
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	0.5	24.1	-12.2	3.8	5.7
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	-5.8	2.0	36.1	26.6
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	-1.1	-0.2	0.0
23. Total expenditure	12.6	10.3	15.6	22.1	5.6	8.9	8.8	11.9	2.7	3.2	1.0	0.1	4.4	-0.8	6.1	6.4
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	6.3	4.0	4.9
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	0.3	8.6	-6.2	-1.1	-0.3

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	4.3	-4.3	1.9	3.0	3.3
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	4.2	4.2	4.0
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	5.5	5.2
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	1.4	3.6	4.9
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	5.5	3.0	4.1	9.0	7.3	6.5	7.9	9.4	5.1	3.7	4.6	4.3	-4.3	1.9	3.0	3.3
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	-1.1	-2.7	-3.7
7. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.1	-0.4	0.7	7.6	-3.0	0.3	-0.3
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	0.2	-8.4	-2.3	-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	3.1	1.4	0.2
10. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.1	-0.4	0.7	7.6	-3.0	0.3	-0.3
(% 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	-2.2	0.6	-0.8
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	79.2	79.7	78.9

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

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

3) Line 7 = line 10.

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

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

Table 25A

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

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	205.6	207.7	206.5
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	115.2	112.9	121.0
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	196.1	200.3	206.0
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	196.1	200.3	206.0
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	73.6	73.6	73.2
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	590.5	594.6	606.8
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	285.0	292.2	302.4
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	120.6	123.9	129.9
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	164.4	168.3	172.5
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	154.1	157.6	161.7
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	89.2	90.2	92.9
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	226.3	236.5	245.5
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	34.7	36.1	37.9
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	45.3	43.9	43.0
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	5.9	6.3	6.5
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	39.1	40.1	41.3
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	594.6	610.8	628.9
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	-4.1	-16.2	-22.1
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	21.8	21.1	19.9
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	612.3	615.6	626.7
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	73.8	62.8	60.4
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	7.7	6.5	6.6	6.7
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	663.1	675.0	680.1	696.0
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	519.2	523.4	536.1
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	-76.1	-62.7	-64.5	-69.3

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	12.9	12.7	12.2
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	6.9	7.1
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	11.4	12.3	12.2	12.1
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	11.4	12.3	12.2	12.1
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	4.3
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	36.6	37.0	36.4	35.7
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	17.9	17.9	17.8
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	7.6	7.6	7.6	7.6
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	10.2
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	9.7	9.7	9.6	9.5
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	5.5	5.5
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	14.2	14.5	14.4
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	2.2	2.2	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	2.8	2.7	2.5
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	0.4	0.4	0.4
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	2.5	2.5	2.4
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	37.2	37.3	37.3	37.0
18. Gross saving	-0.5	-0.1	-1.2	-1.0	-1.8	-1.5	-0.2	0.7	2.5	1.3	-1.8	-2.8	-0.5	-0.3	-1.0	-1.3
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	1.4	1.3	1.2
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	38.4	38.4	37.6	36.9
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	4.6	3.8	3.6
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	0.4	0.4	0.4
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	43.4	42.3	41.6	41.0
24. Tax burden	37.3	32.8	32.1	32.8	32.3	31.8	33.1	34.1	34.8	34.3	31.8	31.8	32.3	32.5	32.0	31.5
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	-3.9	-3.9	-4.1

Table 25C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	-2.2	1.0	-0.6
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	7.4	-1.9	7.2
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	12.3	2.2	2.9
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	12.3	2.2	2.9
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	8.1	0.0	-0.5
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	5.4	0.7	2.1
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	3.7	2.6	3.5
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	3.4	2.8	4.8
9. Social transfers in kind	20.0	12.9	7.5	1.5	5.4	4.6	8.8	8.9	9.2	13.1	7.4	7.2	3.1	3.9	2.4	2.5
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	3.7	2.3	2.6
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	2.4	1.2	3.0
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	5.0	4.5	3.8
13. Social transfers in kind via market produ	3.7	26.8	3.2	3.4	9.5	14.9	-3.7	21.3	5.2	11.5	10.5	6.2	5.0	6.2	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	10.6	-3.1	-2.0
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	-14.9	6.1	4.0
16. Other current expenditure 1)	0.1	0.1	-0.1	0.7	0.0	0.1	0.9	0.4	0.0	0.0	-0.2	0.1	-0.1	0.1	0.0	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	4.7	2.7	3.0
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	0.3	-0.7	-0.3
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	-19.5	-3.3	-5.5
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	4.3	0.5	1.8
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	-15.4	-15.0	-3.7
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	-0.1	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	1.8	0.8	2.3
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	5.1	0.8	2.4
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	2.9	1.0	0.0	-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	3.9	3.9	4.1
2. Interest payments (% of GDP)	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.6	2.7	2.7	2.8	2.7	2.5
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	5.3	5.0	4.6
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	7.9	4.4	2.5	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	3.9	3.9	4.1
6. Contribution of nominal GDP growth	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.7	-3.5	-2.4	-2.6	-4.0	-2.4	-1.4	-2.2
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	-2.2	-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	1.1	1.3	1.5
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	-1.3	0.5	1.3	0.4
10. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.2	-1.3	0.4	-2.2	-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	1.4	-0.6	1.9	1.4
12. Level of gross debt (end of year)	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.7	45.0	47.1	50.9	54.8	56.2	55.6	57.5	58.9

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 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	77.3	83.0	88.2
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	31.8	34.4	35.9	41.4	46.0
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	52.0	54.3	57.2
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	52.0	54.3	57.2
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	27.2	27.2	27.1	29.0	30.6
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	185.1	192.2	207.7	222.1
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	92.3	96.6	101.1
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	38.7	40.1	41.5
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	53.5	56.5	59.6
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	45.9	51.4	54.0
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	34.6	33.6	35.8
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	66.5	68.4	73.4
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	7.8	8.1	8.6
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	10.4	11.0	11.6
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	2.2	1.8	1.9
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	10.0	11.3	13.5	16.6	17.8
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	175.6	175.3	181.0	191.0	203.0
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	-4.8	9.8	11.2	16.7	19.1
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	4.6	4.7	4.9
20. Total revenue	2.5	27.4	38.6	50.2	63.1	80.0	93.7	114.8	146.9	173.0	160.9	174.4	188.2	196.8	212.4	227.0
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	27.1	28.6	30.5
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	5.5	8.8	9.3
23. Total expenditure	2.6	31.2	42.7	53.2	66.0	83.0	97.1	122.5	159.1	202.2	206.0	210.0	219.2	213.6	228.4	242.8
24. Tax burden	2.1	24.5	33.7	42.7	54.8	67.5	80.5	98.3	121.2	144.8	135.2	140.8	158.9	166.1	179.7	192.5
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	-35.6	-30.9	-16.8	-16.0	-15.7

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	13.1	13.2	13.3	13.4
2. Current taxes on income and wealth	10.6	7.0	6.4	5.8	6.0	6.4	5.3	6.0	6.7	6.7	6.5	6.1	6.2	6.1	6.6	7.0
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	9.1	8.8	8.7	8.7
4. Of which actual social contributions	7.6	11.1	10.9	10.7	9.5	9.2	9.7	9.8	9.8	9.4	9.5	8.7	9.1	8.8	8.7	8.7
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	4.9	4.6	4.6	4.6
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	33.2	32.7	33.3	33.6
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	15.0	15.7	15.5	15.3
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	6.3	6.6	6.4	6.3
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	8.7	9.1	9.1	9.0
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	7.9	7.8	8.2	8.2
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	6.1	5.9	5.4	5.4
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	12.0	11.3	11.0	11.1
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	1.3	1.3	1.3
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	1.8	1.8	1.8
15. Subsidies	3.4	1.8	1.3	1.6	1.4	1.5	1.5	1.8	1.3	0.8	0.7	0.6	0.4	0.4	0.3	0.3
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	2.3	2.7	2.7
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	31.5	30.8	30.6	30.7
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	1.8	1.9	2.7	2.9
19. Capital transfers received	0.3	0.1	0.1	0.1	0.0	0.4	0.3	0.1	1.2	0.8	0.3	0.7	0.6	0.8	0.7	0.7
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	33.8	33.5	34.1	34.4
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	5.4	4.6	4.6	4.6
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	2.5	0.9	1.4	1.4
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	39.4	36.4	36.6	36.8
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	26.9	28.5	28.3	28.8	29.2
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	-5.6	-2.9	-2.6	-2.4

Table 26C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Romania****(RON; annual percentage changes unless otherwise stated)**

	1996	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	6.3	7.4	6.3
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	-3.1	8.2	4.3	15.5	11.1
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	2.3	4.5	5.4
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	2.3	4.5	5.4
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	26.6	0.0	-0.5	7.0	5.7
6. Total current revenue	38.4	42.6	40.7	30.1	25.8	25.3	17.5	23.3	23.9	19.2	-5.7	7.2	8.4	3.8	8.1	6.9
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	10.1	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	10.1	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	10.1	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	4.4	12.0	5.0
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	2.7	-2.9	6.6
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	-0.4	2.9	7.2
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	-1.1	3.5	6.0
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	14.5	5.9	5.0
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	-11.1	-20.0	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	0.5	0.1	0.3	0.4	0.0
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	0.6	-0.2	3.3	5.5	6.3
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	2.7	0.1	0.8	0.2
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	45.2	1.0	5.5
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	8.5	7.9	4.5	7.9	6.9
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	-10.2	5.5	6.6
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	-0.8	0.5	1.6	-1.5	0.5	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	-2.5	6.9	6.3
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	4.1	12.8	4.6	8.2	7.1
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	1.2	2.7	0.3	0.2

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	5.6	2.9	2.6	2.4
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	1.8	1.8	1.8
3. Implicit interest rate 2)	44.8	26.7	22.2	12.3	8.4	8.6	7.7	6.6	7.0	6.9	11.1	6.8	5.7	5.4	5.0	4.8
4. Nominal GDP growth rate	48.9	46.7	45.6	28.9	29.9	25.3	16.8	19.3	20.7	23.7	-2.6	4.5	6.3	5.5	6.1	5.9
(% 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	5.6	2.9	2.6	2.4
6. Contribution of nominal GDP growth	-5.5	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.5	0.4	-1.0	-1.8	-1.8	-2.2	-2.2
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	0.5	2.1	0.4	-0.3
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	3.9	1.1	0.8	0.6
9. Snow-ball effect	-0.5	-3.0	-3.6	-3.3	-4.1	-2.9	-1.5	-1.7	-1.4	-1.7	1.9	0.5	-0.2	0.0	-0.4	-0.4
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	0.5	2.1	0.4	-0.3
(% of GDP)																
11. Change in gross debt 5)	4.9	0.8	3.3	-0.9	-3.4	-2.8	-3.0	-3.4	0.4	0.6	10.2	6.8	4.2	3.1	0.8	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	34.7	37.8	38.6	38.5

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 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	648	659	677	705
2. Current taxes on income and wealth	355	509	486	475	511	554	608	654	663	635	609	640	646	650	662	696
3. Social contributions	232	297	297	286	290	296	297	287	308	288	270	291	267	275	283	295
4. Of which actual social contributions	222	291	291	279	282	290	291	281	302	281	263	284	259	267	276	287
5. Other current revenue, including sales	175	159	156	158	163	167	185	189	213	227	216	218	228	226	236	247
6. Total current revenue	1039	1325	1313	1318	1380	1448	1542	1615	1702	1725	1674	1744	1789	1810	1858	1945
7. Government consumption expenditure	482	585	617	659	694	705	725	765	797	835	860	890	924	957	986	1020
8. Collective consumption	150	185	179	186	194	197	198	208	215	227	235	247	257	268	277	287
9. Social transfers in kind	332	400	438	473	499	508	527	557	583	608	624	642	667	689	709	733
10. Compensation of employees	296	345	365	384	408	421	432	446	466	473	471	486	487	504	515	530
11. Intermediate consumption	192	210	222	231	236	238	246	263	270	286	296	307	316	323	336	350
12. Social transfers other than in kind	324	353	369	388	416	426	435	447	449	462	488	492	491	514	540	551
13. Social transfers in kind via market produce	38	58	63	74	78	77	80	85	91	98	110	120	127	131	140	144
14. Interest	97	78	66	69	51	42	45	47	54	53	30	27	35	26	27	28
15. Subsidies	66	36	34	36	37	36	39	44	44	46	47	50	52	56	58	60
16. Other current expenditure	84	103	91	91	104	114	118	123	119	134	145	139	152	157	161	169
17. Total current expenditure	1097	1183	1211	1272	1331	1355	1395	1455	1493	1552	1587	1619	1661	1711	1776	1833
18. Gross saving	-57	142	102	45	49	93	147	161	209	173	87	124	129	99	82	111
19. Capital transfers received	4	4	4	5	4	5	3	2	3	3	2	3	3	14	15	15
20. Total revenue	1043	1329	1318	1322	1385	1453	1545	1617	1705	1727	1676	1746	1793	1825	1873	1959
21. Gross fixed capital formation	70	63	68	76	75	78	83	90	96	105	109	116	119	125	128	133
22. Other capital expenditure	10	2	3	5	5	2	7	4	3	1	2	1	6	7	7	7
23. Total expenditure	1177	1248	1282	1353	1411	1436	1485	1549	1592	1658	1698	1736	1786	1843	1911	1973
24. Tax burden	868	1175	1165	1164	1221	1285	1360	1429	1488	1498	1457	1526	1560	1584	1622	1696
25. Net lending (+) or net borrowing (-)	-134	81	36	-31	-26	17	60	69	113	69	-22	10	7	-18	-39	-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	18.5	18.5	18.5	18.4
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	18.5	18.3	18.1	18.2
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	7.7	7.7	7.7
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	7.5	7.5	7.5
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	6.5	6.4	6.4	6.5
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	51.1	50.9	50.8	50.8
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	26.9	27.0	26.7
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	7.3	7.5	7.6	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	19.4	19.4	19.2
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	13.9	14.2	14.1	13.9
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	9.1	9.2	9.2
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	14.5	14.7	14.4
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	3.8	3.8
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	0.7	0.7	0.7
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	1.6	1.6	1.6
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	4.4	4.4	4.4
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	47.5	48.1	48.5	47.9
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	3.7	2.8	2.2	2.9
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	0.4	0.4	0.4
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	51.2	51.3	51.2	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	0.2	0.2	0.2	0.2
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	51.8	52.2	51.5
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	44.5	44.3	44.3
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	0.2	-0.5	-1.1	-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	8.9	1.7	2.7	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	1.0	0.7	1.8	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	-7.9	2.7	3.2	4.2
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	-8.7	3.2	3.2	4.2
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	4.4	-0.7	4.1	5.0
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	2.6	1.2	2.6	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	3.8	3.6	3.1	3.4
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	3.8	4.4	3.5	3.5
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	3.9	3.2	3.0	3.4
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	0.4	3.5	2.1	3.0
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	2.9	2.2	4.1	4.4
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	-0.1	4.7	5.0	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	6.6	2.9	6.7	3.0
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	29.9	-27.0	3.8	6.3
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	4.0	9.0	2.3	3.5
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	0.2	0.1	0.0	0.0
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	3.0	3.8	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	-0.9	-0.6	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	19.6	26.3	316.7	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	2.7	1.8	2.6	4.6
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	2.3	5.7	2.0	4.0
22. Other capital expenditure 1)	-0.5	-0.2	0.0	0.1	0.0	-0.1	0.2	-0.1	0.0	-0.1	0.0	0.0	0.1	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	3.2	3.7	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	2.3	1.5	2.4	4.6
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	-0.7	-0.5	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	-0.2	0.5	1.1	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	0.7	0.7	0.7
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	1.9	2.0	1.9
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	1.6	2.9	4.6
(% 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	-0.2	0.5	1.1	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	-1.8	-0.6	-1.1	-1.8
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	1.0	-0.2	2.5	-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	-1.2	-0.2	0.3	-0.4
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	-0.8	0.1	-0.4	-1.0
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	1.0	-0.2	2.5	-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	-0.2	2.5	-1.6
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	39.4	38.4	38.2	40.7	39.0

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

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

3) Line 7 = line 10.

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

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

Table 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	201.7	205.6	213.6	222.6
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	237.5	232.6	238.4	247.5
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	127.6	130.8	134.1	138.7
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	118.2	121.8	128.9	133.3
5. Other current revenue, including sales	:	:	:	:	19.4	21.8	27.4	44.7	49.0	51.9	51.6	49.2	47.9	48.9	67.1	62.5
6. Total current revenue	:	:	:	:	222.4	276.7	391.3	545.3	572.0	587.8	553.9	586.9	614.7	617.8	653.1	671.3
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	336.7	334.9	339.8	347.2	352.2
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	124.6	121.9	125.4	128.6	130.5
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	213.0	214.4	218.5	221.7
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	167.8	167.2	167.0	167.6
11. Intermediate consumption	:	8.6	21.7	34.4	46.6	66.7	92.0	156.3	162.9	179.2	190.4	191.9	188.7	191.1	199.4	204.2
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	229.0	241.3	248.5	253.5
13. Social transfers in kind via market produce	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	2.2	4.3	11.4	18.4	20.9	26.2	26.7	26.8	31.0	33.4	27.8	44.0	49.9	46.1	46.1	47.6
15. Subsidies	1.0	3.4	5.0	6.1	3.9	4.5	4.3	9.1	9.2	9.0	9.4	9.4	8.1	9.4	9.2	9.2
16. Other current expenditure	:	:	:	:	6.9	13.3	24.0	39.8	41.2	42.0	46.8	49.4	46.9	47.3	47.2	46.9
17. Total current expenditure	:	:	:	:	210.0	298.6	364.7	548.2	576.9	612.2	648.6	684.8	690.4	702.4	717.6	729.0
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	-97.8	-75.7	-84.6	-64.4	-57.7
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	3.9	32.1	4.4	4.7
20. Total revenue	24.6	46.9	97.9	156.0	224.1	278.5	394.0	550.3	577.4	614.2	559.2	590.5	618.5	649.9	657.5	676.0
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	32.8	32.9	34.6	36.8
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	18.9	14.0	12.4	13.1	13.1
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	740.1	737.2	747.7	765.3	778.9
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	565.4	567.7	588.9	611.7
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	-149.6	-118.6	-97.8	-107.8	-102.9

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	13.2	11.0	13.0	12.7	11.6	12.3	13.3	12.5	12.4	12.0	11.6	12.7	13.3	13.3	13.5	13.7
2. Current taxes on income and wealth	16.2	18.0	15.6	16.8	16.5	14.8	16.5	16.7	16.4	16.7	15.7	15.5	15.7	15.1	15.1	15.2
3. Social contributions	6.0	7.9	7.5	8.2	7.3	7.3	7.6	8.3	8.2	8.4	8.5	8.4	8.4	8.5	8.5	8.5
4. Of which actual social contributions	5.4	7.2	6.7	7.4	6.6	6.5	6.8	7.8	7.6	7.9	7.9	7.7	7.8	7.9	8.2	8.2
5. Other current revenue, including sales	:	:	:	:	3.4	2.9	2.8	3.4	3.5	3.6	3.7	3.4	3.2	3.2	4.3	3.8
6. Total current revenue	:	:	:	:	38.7	37.3	40.1	40.9	40.5	40.8	39.5	40.0	40.5	40.1	41.4	41.2
7. Government consumption expenditure	18.3	22.0	21.3	20.5	19.3	19.1	18.5	21.4	20.9	21.8	23.4	23.0	22.1	22.0	22.0	21.6
8. Collective consumption	9.2	10.1	10.3	9.8	8.6	8.0	7.3	8.4	8.0	8.3	8.6	8.5	8.0	8.1	8.2	8.0
9. Social transfers in kind	9.0	12.0	11.0	10.6	10.8	11.1	11.2	13.0	12.9	13.5	14.8	14.5	14.0	13.9	13.9	13.6
10. Compensation of employees	11.3	14.2	12.8	12.0	11.3	10.5	9.7	11.2	10.9	11.0	11.6	11.5	11.1	10.8	10.6	10.3
11. Intermediate consumption	:	8.0	9.3	9.5	8.1	9.0	9.4	11.7	11.5	12.4	13.6	13.1	12.4	12.4	12.6	12.5
12. Social transfers other than in kind	8.7	10.1	11.8	13.9	11.7	14.9	12.6	12.5	12.6	13.2	15.0	15.1	15.1	15.7	15.8	15.6
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	4.1	4.9	5.1	3.6	3.5	2.7	2.0	2.2	2.3	2.0	3.0	3.3	3.0	2.9	2.9
15. Subsidies	1.7	3.2	2.2	1.7	0.7	0.6	0.4	0.7	0.7	0.6	0.7	0.6	0.5	0.6	0.6	0.6
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	2.9
17. Total current expenditure	:	:	:	:	36.6	40.2	37.4	41.1	40.9	42.5	46.3	46.7	45.5	45.6	45.5	44.7
18. Gross saving	7.1	1.5	0.3	0.1	2.2	-2.9	2.7	-0.2	-0.3	-1.7	-6.8	-6.7	-5.0	-5.5	-4.1	-3.5
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	2.1	0.3	0.3
20. Total revenue	42.6	43.9	41.9	43.0	39.0	37.5	40.4	41.3	40.9	42.6	39.9	40.3	40.8	42.2	41.7	41.5
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	2.1	2.2	2.3
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	1.3	0.9	0.8	0.8	0.8
23. Total expenditure	41.1	49.0	47.5	48.6	40.8	43.4	36.8	44.0	43.7	47.7	51.4	50.5	48.6	48.5	48.5	47.8
24. Tax burden	36.7	36.8	37.8	38.1	36.3	35.2	37.3	37.6	37.1	38.7	35.8	36.5	37.3	36.8	37.4	37.5
25. Net lending (+) or net borrowing (-)	1.5	-4.5	-3.2	-2.8	-1.8	-5.8	3.6	-2.7	-2.8	-5.1	-11.5	-10.2	-7.8	-6.3	-6.8	-6.3

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	8.1	2.0	3.9	4.2
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	-2.1	2.5	3.8
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	3.6	2.5	2.5	3.4
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	4.1	3.0	5.8	3.4
5. Other current revenue, including sales	:	:	:	:	-9.6	3.0	3.3	11.1	9.4	6.1	-0.6	-4.7	-2.6	2.1	37.4	-6.8
6. Total current revenue	:	:	:	:	5.5	7.0	6.5	8.0	4.9	2.8	-5.8	6.0	4.7	0.5	5.7	2.8
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	2.6	-0.5	1.5	2.2	1.4
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	2.8	-2.2	2.9	2.6	1.4
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	0.4	0.7	1.9	1.4
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	-0.6	-0.4	-0.1	0.3
11. Intermediate consumption	:	33.1	24.8	4.5	13.8	5.2	8.9	9.0	4.2	10.0	6.3	0.8	-1.7	1.3	4.4	2.4
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	3.5	5.4	3.0	2.0
13. Social transfers in kind via market produ	:	:	:	:	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	10.5	18.1	25.0	9.0	-0.3	14.9	1.5	1.2	16.0	7.7	-16.7	57.9	13.5	-7.6	0.1	3.2
15. Subsidies	21.8	16.8	19.1	-0.3	-12.0	-6.6	6.8	19.7	2.0	-2.7	4.1	0.0	-13.3	16.1	-1.9	-0.8
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	-0.1
17. Total current expenditure	:	:	:	:	8.6	4.6	6.0	5.6	5.2	6.1	5.9	5.6	0.8	1.7	2.2	1.6
18. Gross saving 1)	-3.2	-1.3	0.2	0.4	-1.1	0.9	0.2	0.9	-0.1	-1.3	-5.1	0.1	1.7	-0.5	1.4	0.5
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	8.4	730.7	-86.4	7.0
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	5.6	4.7	5.1	1.2	2.8
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	-3.3	-10.0	0.4	5.1	6.4
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	-1.1	-0.4	-0.1	0.0	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	2.8	-0.4	1.4	2.3	1.8
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	5.5	0.4	3.7	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	1.5	-0.5	0.5

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)	5.8	-3.6	-0.5	2.1	3.4	3.5	3.4	2.7	2.8	5.1	11.5	10.2	7.8	6.3	6.8	6.3
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	3.3	3.0	2.9	2.9
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	4.3	3.6	3.3	3.2
4. Nominal GDP growth rate	5.9	4.9	4.6	4.8	6.4	5.6	5.2	5.6	5.9	2.0	-2.7	4.6	3.4	1.7	2.3	3.4
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	5.8	-3.6	-0.5	2.1	3.4	3.5	3.4	2.7	2.8	5.1	11.5	10.2	7.8	6.3	6.8	6.3
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	-2.6	-1.4	-2.0	-3.1
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	0.8	-0.4	0.6	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	4.5	3.4	3.9	3.4
9. Snow-ball effect	0.9	0.7	0.5	0.3	-0.3	-0.1	0.1	-0.2	-0.2	1.4	3.4	0.0	0.7	1.6	0.9	-0.2
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	0.8	-0.4	0.6	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	6.0	4.5	5.5	3.2
12. Level of gross debt (end of year)	50.6	41.1	37.8	37.7	39.1	41.0	42.2	43.3	44.2	52.3	67.8	79.4	85.5	90.0	95.5	98.7

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 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	1590	1661	1716	1747	1804
2. Current taxes on income and wealth	1173	1272	1283	1276	1259	1327	1425	1571	1687	1663	1459	1517	1590	1674	1718	1749
3. Social contributions	1217	1284	1325	1364	1409	1462	1516	1584	1658	1704	1662	1708	1759	1807	1831	1875
4. Of which actual social contributions	1125	1189	1228	1263	1308	1359	1408	1475	1544	1587	1540	1582	1632	1678	1705	1746
5. Other current revenue, including sales	350	367	400	401	395	417	443	478	512	540	529	543	564	571	601	610
6. Total current revenue	3888	4130	4241	4330	4376	4593	4836	5178	5485	5495	5138	5358	5574	5769	5898	6039
7. Government consumption expenditure	1703	1818	1910	2027	2097	2195	2303	2422	2526	2613	2657	2733	2749	2802	2823	2882
8. Collective consumption	683	729	755	794	816	866	898	936	968	1003	1013	1035	1034	1053	1062	1083
9. Social transfers in kind	1021	1089	1155	1233	1281	1329	1406	1486	1558	1610	1644	1698	1715	1749	1760	1800
10. Compensation of employees	915	970	1014	1067	1101	1149	1200	1249	1296	1323	1333	1367	1367	1379	1388	1407
11. Intermediate consumption	494	538	564	607	620	661	701	744	785	810	821	851	846	872	878	898
12. Social transfers other than in kind	1361	1412	1476	1551	1597	1662	1717	1775	1844	1900	1993	2071	2105	2185	2230	2289
13. Social transfers in kind via market produce	:	347	369	393	413	426	449	479	502	530	559	578	591	602	619	640
14. Interest	326	333	332	314	302	299	302	309	337	347	310	336	372	380	377	389
15. Subsidies	117	118	121	124	125	123	124	132	139	140	149	154	150	148	150	151
16. Other current expenditure	174	191	198	219	236	251	272	282	292	303	316	327	328	336	342	349
17. Total current expenditure	:	3910	4074	4275	4393	4571	4765	4971	5195	5355	5482	5685	5760	5902	5984	6122
18. Gross saving	175	220	167	56	-17	22	71	207	290	140	-344	-327	-185	-134	-86	-83
19. Capital transfers received	38	39	37	44	74	63	66	57	58	76	56	57	76	94	64	65
20. Total revenue	3926	4168	4278	4375	4450	4655	4902	5235	5543	5572	5194	5415	5651	5863	5962	6103
21. Gross fixed capital formation	202	213	230	233	248	255	251	293	322	341	345	335	316	297	299	300
22. Other capital expenditure	100	-6	119	124	127	132	158	144	138	179	175	197	136	178	120	114
23. Total expenditure	4015	4117	4422	4631	4769	4958	5174	5408	5654	5875	6002	6216	6212	6377	6403	6535
24. Tax burden	3506	3734	3804	3882	3949	4130	4342	4648	4919	4924	4540	4736	4938	5114	5233	5362
25. Net lending (+) or net borrowing (-)	-89	51	-144	-257	-319	-303	-272	-173	-111	-303	-808	-801	-561	-514	-441	-432

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	13.4	13.5
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	13.0
3. Social contributions	14.2	14.0	13.8	13.7	13.9	13.8	13.7	13.5	13.4	13.7	14.1	13.9	13.9	14.0	14.1	14.0
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	13.1	13.0
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	4.4	4.6	4.6
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	45.3	45.0
7. Government consumption expenditure	19.8	19.8	19.9	20.4	20.8	20.7	20.8	20.7	20.4	20.9	22.6	22.3	21.7	21.7	21.7	21.5
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	8.2	8.1
9. Social transfers in kind	11.9	11.8	12.1	12.4	12.7	12.5	12.7	12.7	12.6	12.9	14.0	13.8	13.6	13.6	13.5	13.4
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	6.8	6.7
12. Social transfers other than in kind	15.8	15.4	15.4	15.6	15.8	15.7	15.5	15.2	14.9	15.2	17.0	16.9	16.6	16.9	17.1	17.1
13. Social transfers in kind via market produce	:	3.8	3.9	4.0	4.1	4.0	4.1	4.1	4.0	4.3	4.8	4.7	4.7	4.7	4.8	4.8
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	2.9	2.9	2.9
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	1.1	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	45.7	46.0	45.7
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	-1.0	-0.7	-0.6
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	0.7	0.5	0.5
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	45.4	45.8	45.5
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	2.3	2.2
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	1.4	0.9	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	49.4	49.2	48.8
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	39.6	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	-4.0	-3.4	-3.2

Table 29C

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

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	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	3.3	1.8	3.3
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	-12.3	4.0	4.8	5.3	2.6	1.8
3. Social contributions	4.4	5.5	3.2	3.0	3.3	3.8	3.7	4.5	4.7	2.8	-2.4	2.7	3.0	2.7	1.3	2.4
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	3.2	2.8	1.6	2.4
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	2.6	3.8	1.3	5.3	1.5
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	4.3	4.0	3.5	2.2	2.4
7. Government consumption expenditure	5.7	6.7	5.1	6.1	3.4	4.7	4.9	5.1	4.3	3.4	1.7	2.9	0.6	1.9	0.7	2.1
8. Collective consumption	6.0	6.8	3.6	5.2	2.8	6.1	3.7	4.2	3.5	3.5	1.0	2.2	-0.1	1.8	0.9	1.9
9. Social transfers in kind	5.6	6.7	6.0	6.8	3.8	3.7	5.8	5.7	4.8	3.4	2.1	3.3	1.0	2.0	0.6	2.2
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	0.0	0.9	0.6	1.4
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	3.6	-0.5	3.0	0.8	2.3
12. Social transfers other than in kind	4.2	3.8	4.5	5.1	3.0	4.0	3.3	3.4	3.9	3.1	4.9	3.9	1.6	3.8	2.1	2.6
13. Social transfers in kind via market product	:	:	6.3	6.3	5.2	3.2	5.5	6.7	4.7	5.7	5.4	3.4	2.3	1.8	2.8	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	8.3	10.8	2.0	-0.7	3.1
15. Subsidies	3.9	1.0	2.2	3.0	0.4	-1.6	0.7	6.3	6.0	0.5	6.3	3.6	-2.8	-1.2	0.9	1.1
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	2.5	1.4	2.3
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	0.3	1.2	0.4	0.4	0.0
19. Capital transfers received	8.3	0.5	-5.1	20.7	67.3	-15.6	5.0	-13.0	1.8	31.7	-27.0	3.0	33.0	23.0	-31.8	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	4.3	4.3	3.8	1.7	2.4
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	1.3	-3.0	-5.5	-6.1	0.8	0.1
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	0.3	-0.5	-0.1
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	3.6	-0.1	2.7	0.4	2.1
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	3.6	2.3	2.5
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	0.4	2.1	0.5	0.6	0.2

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	4.0	3.4	3.2
2. Interest payments (% of GDP)	3.8	3.6	3.5	3.2	3.0	2.8	2.7	2.6	2.7	2.8	2.6	2.7	2.9	2.9	2.9	2.9
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	3.6	3.4	3.3
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	2.0	0.8	3.1
(% 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	4.0	3.4	3.2
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	-2.3	-1.6	-0.7	-2.7
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	0.8	1.5	0.2	0.2
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	1.0	0.5	0.3
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	1.3	2.2	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	0.8	1.5	0.2	0.2
(% 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	2.9	3.8	2.9	0.8
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	83.1	86.9	89.8	90.6

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.