



EUROPEAN COMMISSION
DIRECTORATE GENERAL ECFIN
ECONOMIC AND FINANCIAL AFFAIRS

Economic databases and statistical co-ordination

GENERAL GOVERNMENT DATA

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

PART I: TABLES BY COUNTRY

SPRING 2003



EUROPEAN COMMISSION
DIRECTORATE GENERAL ECFIN
ECONOMIC AND FINANCIAL AFFAIRS

Economic databases and statistical co-ordination

ECFIN/ 157 /2003-EN

GENERAL GOVERNMENT DATA

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

PART I: TABLES BY COUNTRY

SPRING 2003

For inquiries, contact:

A. Avdoulos
Ph. Derveaux

tel. 32.2.29 933 63
tel. 32.2.29 933 41

email: antonis.avdoulos@cec.eu.int
email: philippe.derveaux@cec.eu.int

Cut-off date: 28 March 2003

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 2002 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2003 - 2004 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in Spring 2003.

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

In Part II, each table covers one specific transaction and shows the time-series for the individual Member States, for the European Union as a whole and for the Member States participating in EMU. Other Community aggregations are also shown because of missing data for some Member States. Tables are presented according both to the previous ESA79 system (years 1970-1995) and to the new 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	8. Italy	14. Sweden
2. Denmark	9. Luxembourg	15. United Kingdom
3. Germany	10. Netherlands	16. EUR-12 *
4. Greece	11. Austria	17. EU-15 *
5. Spain	12. Portugal	
6. France	13. Finland	
7. Ireland		

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

A: *National currency, former definition*

B: *National currency, ESA 95*

C: *As percentage of GDP at market prices, former definition*

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

E: *Annual percentage change, former definition*

F: *Annual percentage change, ESA 95*

* Table 16 (EUR-12) corresponds to the group of Member States (B, D, E, GR, F, IRL, I, L, NL, A, P and FIN) participating in EMU. Table 17 (EU-15) covers the European Union as a whole.

Methodological notes

General government

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

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

General government net borrowing

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

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

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

Revenue and expenditure account

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

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

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

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

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

ACTUAL SOCIAL CONTRIBUTIONS do not include imputed social contributions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GROSS FIXED CAPITAL FORMATION includes net acquisitions of fixed assets (dwellings, buildings and structures, machinery and equipment), plus certain additions to the value of non-produced assets. Fixed assets

are tangible assets or intangible assets (mineral exploration, computer software, entertainment, literary or artistic originals) produced as outputs from processes of production that are themselves used repeatedly, or continuously, in processes of production for more than one year. (§§ 3.100-3.116)

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

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

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

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

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

Consolidation

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

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

General government consolidated gross debt

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

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

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

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

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

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

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

The codes mentioned in this definition are of ESA 95.

Government gross debt data are shown in Table 53 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. For series on the former definition, gross domestic product used for the calculation of ratios is either the ESA 95 one (when available) or the one according to the former definition linked to the ESA 95 level (for the preceding years).

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 2002 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2003 - 2004 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of Spring 2003.

Nota bene

1. 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.

2. In the tables by country (tables A, B and C) total expenditure and total revenue are defined according to the Commission Regulation N° 1500/2000 and do not exactly correspond to the sum of the components. However, the difference between total expenditure and total revenue and between expenditure and revenue specifically identified in this table is net lending/borrowing.

Further information

For any further information on data contained in this publication, please contact Antonis Avdoulos, tel: +32-2-299.33.63 or Philippe Derveaux, tel: +32-2-299.33.41, BU-1 3/174, Rue de la Loi, 200, B-1049 Brussels, Belgium.

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

PART I

TABLES BY COUNTRY

Table 1A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Belgium

(Mrd EURO-BEF)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	10.3	14.3	19.3	24.2	24.6	26.3	27.9	29.0	31.0	32.4	32.1	33.8	35.0	36.2
2. Current taxes on income and wealth	15.1	22.0	25.6	31.5	33.7	34.4	37.1	39.7	40.3	42.9	44.7	45.8	46.4	47.3
3. Social contributions	12.4	19.9	26.3	33.2	33.9	34.5	35.8	37.3	38.6	39.9	41.6	43.3	44.2	45.9
4. Of which actual social contributions	10.9	17.6	23.5	29.3	29.8	30.2	31.4	32.7	33.8	35.0	36.5	38.0	38.6	40.0
5. Other current revenue	3.9	5.2	5.7	6.1	6.3	6.7	6.5	6.7	6.7	7.1	7.5	7.5	7.5	7.7
6. Total current revenue	41.7	61.5	76.9	94.9	98.6	101.9	107.3	112.6	116.5	122.4	126.0	130.5	133.0	137.2
7. Government consumption expenditure	20.3	28.0	33.2	41.3	43.2	44.8	46.0	47.5	50.0	52.4	55.1	57.7	60.5	63.0
8. Of which compensation of employees	11.7	15.5	18.2	23.2	24.1	24.6	25.4	26.1	27.3	28.2	29.5	31.3	32.3	33.5
9. Collective consumption	8.3	11.0	12.4	15.4	15.9	16.1	16.8	17.3	18.3	19.3	20.0	21.2	21.9	22.8
10. Social transfers in kind	12.0	16.9	20.8	26.0	27.4	28.8	29.2	30.2	31.6	33.1	35.1	36.6	38.6	40.2
11. Social transfers other than in kind	15.3	22.3	26.4	32.6	33.5	34.4	35.3	36.2	36.8	37.8	39.4	41.8	43.6	45.6
12. Interest	5.8	13.5	19.5	18.7	18.7	18.3	17.3	17.1	16.5	16.7	16.6	15.7	14.9	13.8
13. Subsidies	2.5	2.9	2.7	2.9	3.0	3.2	3.0	3.3	3.5	3.7	4.0	4.0	4.1	4.2
14. Other current expenditure	1.5	2.4	2.7	4.0	4.1	4.3	4.6	4.8	5.0	5.0	5.1	5.5	5.1	5.3
15. Total current expenditure	45.3	69.1	84.5	99.6	102.6	105.1	106.3	108.8	111.7	115.6	120.2	124.8	128.2	131.7
16. Gross saving	-3.6	-7.7	-7.6	-4.6	-4.0	-3.2	1.0	3.8	4.9	6.7	5.8	5.7	4.8	5.4
17. Capital transfers received	0.3	0.4	0.5	0.8	0.9	0.9	1.3	1.0	1.5	1.3	1.4	1.4	1.4	1.5
18. Total revenue	41.3	60.4	76.1	94.3	98.1	101.6	107.4	112.6	117.0	122.6	126.6	131.2	133.6	138.0
19. Gross fixed capital formation	4.1	3.6	2.7	3.8	3.6	3.4	3.4	3.5	4.2	4.4	3.9	4.2	3.9	4.2
20. Other capital expenditure	1.0	1.6	1.4	2.1	2.1	2.3	3.2	3.0	3.2	3.3	2.2	2.7	3.0	3.1
21. Total expenditure	49.7	72.9	87.2	104.1	106.8	109.5	111.7	114.3	118.1	122.3	125.5	131.1	134.1	138.3
22. Tax burden	37.6	55.8	71.0	87.9	91.2	93.9	99.4	104.5	108.4	113.9	117.0	121.4	123.9	127.7
23. Net lending (+) or net borrowing (-)	-8.4	-12.5	-11.2	-9.8	-8.8	-7.9	-4.3	-1.7	-1.1	0.3	1.1	0.2	-0.6	-0.3

Table 1B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Belgium

(percent of GDP at market prices)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	11.7	11.8	11.8	12.4	12.2	12.7	12.9	12.9	13.2	13.1	12.6	12.9	13.0	12.9
2. Current taxes on income and wealth	17.1	18.1	15.7	16.1	16.7	16.6	17.1	17.6	17.1	17.3	17.6	17.5	17.2	16.9
3. Social contributions	14.0	16.3	16.1	17.0	16.8	16.7	16.5	16.5	16.4	16.1	16.4	16.5	16.4	16.4
4. Of which actual social contributions	12.3	14.5	14.4	15.0	14.8	14.6	14.5	14.5	14.4	14.2	14.4	14.5	14.3	14.3
5. Other current revenue	4.4	4.3	3.5	3.1	3.1	3.2	3.0	3.0	2.8	2.9	3.0	2.9	2.8	2.7
6. Total current revenue	47.2	50.4	47.1	48.7	48.7	49.2	49.4	50.0	49.5	49.4	49.5	49.8	49.3	48.9
7. Government consumption expenditure	23.0	22.9	20.3	21.2	21.4	21.7	21.2	21.1	21.2	21.2	21.7	22.0	22.4	22.4
8. Of which compensation of employees	13.3	12.7	11.2	11.9	11.9	11.9	11.7	11.6	11.6	11.4	11.6	11.9	12.0	11.9
9. Collective consumption	9.4	9.1	7.6	7.9	7.9	7.8	7.8	7.7	7.8	7.8	7.9	8.1	8.1	8.1
10. Social transfers in kind	13.5	13.9	12.7	13.3	13.5	13.9	13.4	13.4	13.4	13.4	13.8	14.0	14.3	14.3
11. Social transfers other than in kind	17.3	18.3	16.2	16.7	16.6	16.6	16.3	16.1	15.6	15.3	15.5	16.0	16.2	16.2
12. Interest	6.6	11.1	11.9	9.6	9.3	8.9	8.0	7.6	7.0	6.8	6.5	6.0	5.5	4.9
13. Subsidies	2.8	2.4	1.7	1.5	1.5	1.6	1.4	1.5	1.5	1.5	1.6	1.5	1.5	1.5
14. Other current expenditure	1.7	2.0	1.7	2.1	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.1	1.9	1.9
15. Total current expenditure	51.3	56.7	51.8	51.0	50.7	50.8	48.9	48.3	47.4	46.7	47.3	47.6	47.5	46.9
16. Gross saving	-4.1	-6.3	-4.7	-2.4	-2.0	-1.5	0.5	1.7	2.1	2.7	2.3	2.2	1.8	1.9
17. Capital transfers received	0.4	0.3	0.3	0.4	0.4	0.4	0.6	0.4	0.6	0.5	0.6	0.5	0.5	0.5
18. Total revenue	46.8	49.5	46.6	48.4	48.5	49.1	49.5	50.0	49.6	49.5	49.8	50.1	49.5	49.2
19. Gross fixed capital formation	4.7	3.0	1.7	2.0	1.8	1.6	1.6	1.6	1.8	1.8	1.5	1.6	1.4	1.5
20. Other capital expenditure	1.1	1.3	0.8	1.1	1.0	1.1	1.5	1.3	1.4	1.3	0.8	1.0	1.1	1.1
21. Total expenditure	56.3	59.8	53.4	53.4	52.8	52.9	51.4	50.7	50.1	49.4	49.4	50.0	49.7	49.3
22. Tax burden	42.6	45.8	43.4	45.1	45.1	45.4	45.8	46.4	46.0	46.0	46.0	46.3	45.9	45.5
23. Net lending (+) or net borrowing (-)	-9.5	-10.2	-6.8	-5.0	-4.3	-3.8	-2.0	-0.7	-0.5	0.1	0.4	0.1	-0.2	-0.1

Table 1C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Belgium

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

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	1.0	5.3	7.6	7.9	1.8	6.7	6.2	3.8	7.0	4.4	-0.8	5.2	3.5	3.5
2. Current taxes on income and wealth	4.5	4.7	7.8	7.3	7.1	2.1	7.6	7.1	1.5	6.5	4.2	2.4	1.4	1.9
3. Social contributions	8.3	10.0	6.8	3.5	2.3	1.8	3.9	4.0	3.5	3.6	4.2	4.1	2.0	4.0
4. Of which actual social contributions	7.9	10.5	6.8	3.1	1.8	1.4	3.8	4.0	3.7	3.6	4.2	4.0	1.6	3.8
5. Other current revenue	19.6	3.4	9.8	-2.5	2.8	6.7	-3.1	3.0	-0.2	7.0	5.8	0.1	-1.3	3.4
6. Total current revenue	5.9	6.4	7.5	5.4	3.8	3.4	5.3	5.0	3.5	5.0	3.0	3.5	2.0	3.1
7. Government consumption expenditure	8.3	4.0	4.8	4.4	4.6	3.7	2.6	3.2	5.2	4.8	5.2	4.8	4.8	4.1
8. Of which compensation of employees	9.7	1.7	5.8	5.4	4.1	2.0	3.4	2.8	4.5	3.5	4.3	6.2	3.3	3.5
9. Collective consumption	8.6	4.1	2.9	6.1	3.4	1.3	4.7	2.5	6.2	5.1	3.7	6.0	3.6	4.1
10. Social transfers in kind	8.1	4.0	6.0	3.5	5.2	5.1	1.4	3.6	4.7	4.6	6.1	4.1	5.5	4.1
11. Social transfers other than in kind	9.3	4.0	5.1	3.1	3.0	2.6	2.8	2.4	1.8	2.7	4.0	6.3	4.2	4.5
12. Interest	24.1	17.1	11.5	-8.8	-0.1	-2.0	-5.6	-1.5	-3.4	1.5	-0.4	-5.5	-5.3	-7.6
13. Subsidies	0.3	-10.7	0.9	-2.3	4.9	6.4	-6.2	9.9	3.7	7.7	7.5	-0.3	3.0	2.0
14. Other current expenditure 1)	0.0	0.1	-0.1	0.0	-0.1	0.1	0.0	0.0	0.0	-0.1	0.0	0.1	-0.2	0.0
15. Total current expenditure	10.0	5.9	6.0	1.2	3.0	2.5	1.1	2.4	2.6	3.6	4.0	3.8	2.7	2.8
16. Gross saving 1)	-1.8	0.2	0.7	2.1	0.4	0.4	2.0	1.2	0.4	0.7	-0.4	-0.1	-0.4	0.1
17. Capital transfers received	-2.9	-0.6	15.7	7.6	7.6	7.3	40.9	-22.0	45.0	-12.2	9.9	-1.3	3.9	3.9
18. Total revenue	5.8	6.2	7.9	5.5	4.0	3.6	5.7	4.8	3.9	4.8	3.3	3.7	1.8	3.3
19. Gross fixed capital formation	15.4	-0.2	-4.2	5.2	-6.8	-5.2	1.9	1.8	20.8	4.9	-11.9	8.2	-8.1	7.3
20. Other capital expenditure	-43.5	-9.3	8.4	-8.0	-3.3	10.7	38.7	-4.9	7.8	0.9	-33.9	24.6	10.1	4.0
21. Total expenditure	8.3	5.1	5.9	1.1	2.6	2.5	2.0	2.4	3.3	3.6	2.6	4.4	2.3	3.1
22. Tax burden	4.4	6.6	7.3	5.9	3.7	3.0	5.9	5.2	3.7	5.1	2.7	3.7	2.1	3.0
23. Net lending (+) or net borrowing (-) 1)	-1.1	0.6	0.9	2.3	0.7	0.5	1.9	1.2	0.3	0.6	0.3	-0.4	-0.3	0.1

1) Changes in GDP ratios.

Table 1D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Belgium

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	6.8	8.1	7.3	5.0	4.3	3.8	2.0	0.7	0.5	-0.1	-0.4	-0.1	0.2	0.1
2. Interest payments (% of GDP)	11.9	11.2	11.1	9.6	9.3	8.9	8.0	7.6	7.0	6.8	6.5	6.0	5.5	4.9
3. Implicit interest rate 2)	:	9.0	8.6	7.3	7.1	6.8	6.4	6.3	6.1	6.2	6.1	5.7	5.4	5.0
4. Nominal GDP growth rate	6.0	5.0	3.0	5.4	3.7	2.4	4.9	3.7	4.6	5.0	2.8	2.9	3.0	4.0
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	6.8	8.1	7.3	5.0	4.3	3.8	2.0	0.7	0.5	-0.1	-0.4	-0.1	0.2	0.1
6. Contribution of nominal GDP growth	:	-6.2	-3.9	-7.1	-4.8	-3.1	-6.1	-4.5	-5.3	-5.5	-2.9	-3.1	-3.1	-4.0
7. Stock-flow adjustment 3)	:	-0.2	2.2	-0.2	-1.5	-4.5	-1.2	-1.5	0.1	0.3	2.3	0.0	0.3	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-5.1	-3.2	-3.8	-4.6	-4.9	-5.0	-6.0	-6.8	-6.5	-6.9	-7.0	-6.1	-5.3	-4.8
9. Snow-ball effect	:	5.0	7.2	2.5	4.5	5.7	1.9	3.1	1.7	1.3	3.6	2.9	2.4	0.9
10. Stock-flow adjustment 3)	:	-0.2	2.2	-0.2	-1.5	-4.5	-1.2	-1.5	0.1	0.3	2.3	0.0	0.3	0.0
(% of GDP)														
11. Change in gross debt 5)	:	1.6	5.7	-2.3	-1.9	-3.8	-5.4	-5.3	-4.7	-5.3	-1.1	-3.3	-2.5	-3.8
12. Level of gross debt (end of year)	129.2	132.5	138.2	135.9	134.0	130.2	124.8	119.6	114.9	109.6	108.5	105.3	102.7	98.9

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

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

3) Line 7 = line 10.

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

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

Table 2A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Denmark

(Mrd DKK)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	68.3	109.5	138.0	164.3	170.9	183.2	195.2	210.7	219.0	220.0	229.4	237.9	246.1	255.2
2. Current taxes on income and wealth	96.6	176.2	233.7	297.4	306.7	324.9	338.6	345.6	371.7	378.6	396.1	403.3	415.6	433.9
3. Social contributions	7.1	17.9	18.8	26.9	26.4	27.8	29.2	30.4	38.7	41.6	42.4	36.4	37.2	38.2
4. Of which actual social contributions	3.2	11.7	12.3	15.7	16.0	17.0	17.9	18.6	26.5	30.1	30.1	23.4	23.9	24.5
5. Other current revenue	25.4	47.0	62.9	72.7	69.1	75.7	74.5	76.7	72.0	74.1	80.2	77.4	76.4	78.4
6. Total current revenue	197.4	350.6	453.5	561.4	573.2	611.7	637.4	663.3	701.4	714.2	748.1	755.0	775.3	805.7
7. Government consumption expenditure	105.3	164.2	210.9	250.3	260.3	274.6	284.5	300.5	312.1	323.8	342.9	355.0	367.8	381.6
8. Of which compensation of employees	69.6	110.3	146.3	168.7	174.9	183.9	191.3	202.1	209.6	217.1	228.4	237.4	247.1	258.3
9. Collective consumption	33.8	51.0	67.7	87.2	84.8	90.0	91.0	94.8	96.4	98.9	102.5	108.5	112.4	116.6
10. Social transfers in kind	71.5	113.3	143.3	163.1	175.5	184.6	193.6	205.6	215.7	224.9	240.4	246.5	255.4	264.9
11. Social transfers other than in kind	61.8	100.3	147.4	204.3	206.2	210.3	210.3	211.8	214.7	221.2	229.6	238.5	248.1	256.0
12. Interest	14.7	60.6	60.1	64.4	64.7	65.1	63.9	61.5	56.8	53.9	52.2	48.9	46.4	46.8
13. Subsidies	6.4	10.5	18.5	25.2	25.0	27.1	27.3	27.0	27.3	27.6	27.7	28.8	29.2	29.8
14. Other current expenditure	6.5	12.2	14.7	22.7	22.3	25.4	27.2	30.0	30.8	33.0	35.1	36.7	36.9	37.8
15. Total current expenditure	194.6	347.8	451.7	566.9	578.5	602.5	613.2	630.6	641.7	659.6	687.6	707.8	728.3	751.9
16. Gross saving	2.7	2.9	1.8	-5.5	-5.3	9.2	24.2	32.7	59.7	54.7	60.6	47.1	47.0	53.8
17. Capital transfers received	2.3	3.5	5.3	4.1	5.6	4.5	5.1	5.4	6.7	7.0	6.6	8.9	7.3	7.2
18. Total revenue	197.8	351.1	461.8	571.1	586.0	623.7	651.3	678.5	718.9	732.8	769.2	778.2	793.5	824.2
19. Gross fixed capital formation	12.1	13.1	13.4	17.7	18.3	20.8	21.2	19.5	20.1	21.5	24.8	23.2	23.6	24.7
20. Other capital expenditure	2.0	2.2	2.1	4.3	4.8	3.5	4.2	5.5	6.8	7.1	1.6	5.4	5.2	5.1
21. Total expenditure	206.9	360.1	470.2	594.5	608.9	634.3	647.4	665.5	679.4	699.8	728.5	750.6	768.1	793.0
22. Tax burden	170.3	301.2	388.7	481.9	498.4	529.6	556.4	579.6	622.1	634.2	660.7	669.8	691.1	719.4
23. Net lending (+) or net borrowing (-)	-9.1	-9.0	-8.4	-23.4	-22.8	-10.6	3.9	13.1	39.5	33.0	40.7	27.5	25.4	31.2

Table 2B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Denmark

(percent of GDP at market prices)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	17.7	17.3	16.7	17.0	16.9	17.3	17.5	18.2	18.1	17.2	17.3	17.5	17.4	17.4
2. Current taxes on income and wealth	25.0	27.8	28.3	30.8	30.4	30.6	30.3	29.9	30.8	29.6	29.9	29.7	29.5	29.5
3. Social contributions	1.8	2.8	2.3	2.8	2.6	2.6	2.6	2.6	3.2	3.3	3.2	2.7	2.6	2.6
4. Of which actual social contributions	0.8	1.9	1.5	1.6	1.6	1.6	1.6	1.6	2.2	2.4	2.3	1.7	1.7	1.7
5. Other current revenue	6.6	7.4	7.6	7.5	6.8	7.1	6.7	6.6	6.0	5.8	6.1	5.7	5.4	5.3
6. Total current revenue	51.2	55.3	55.0	58.1	56.8	57.7	57.1	57.4	58.1	55.8	56.5	55.5	55.0	54.9
7. Government consumption expenditure	27.3	25.9	25.6	25.9	25.8	25.9	25.5	26.0	25.8	25.3	25.9	26.1	26.1	26.0
8. Of which compensation of employees	18.0	17.4	17.7	17.5	17.3	17.3	17.1	17.5	17.4	17.0	17.2	17.5	17.5	17.6
9. Collective consumption	8.8	8.0	8.2	9.0	8.4	8.5	8.1	8.2	8.0	7.7	7.7	8.0	8.0	7.9
10. Social transfers in kind	18.5	17.9	17.4	16.9	17.4	17.4	17.3	17.8	17.9	17.6	18.1	18.1	18.1	18.0
11. Social transfers other than in kind	16.0	15.8	17.9	21.2	20.4	19.8	18.8	18.3	17.8	17.3	17.3	17.5	17.6	17.4
12. Interest	3.8	9.6	7.3	6.7	6.4	6.1	5.7	5.3	4.7	4.2	3.9	3.6	3.3	3.2
13. Subsidies	1.6	1.6	2.2	2.6	2.5	2.6	2.4	2.3	2.3	2.2	2.1	2.1	2.1	2.0
14. Other current expenditure	1.7	1.9	1.8	2.3	2.2	2.4	2.4	2.6	2.5	2.6	2.7	2.7	2.6	2.6
15. Total current expenditure	50.4	54.9	54.7	58.7	57.3	56.8	54.9	54.6	53.1	51.5	51.9	52.1	51.6	51.2
16. Gross saving	0.7	0.5	0.2	-0.6	-0.5	0.9	2.2	2.8	4.9	4.3	4.6	3.5	3.3	3.7
17. Capital transfers received	0.6	0.5	0.6	0.4	0.5	0.4	0.5	0.5	0.6	0.5	0.5	0.7	0.5	0.5
18. Total revenue	51.3	55.4	56.0	59.1	58.0	58.8	58.3	58.7	59.5	57.3	58.1	57.2	56.2	56.1
19. Gross fixed capital formation	3.1	2.1	1.6	1.8	1.8	2.0	1.9	1.7	1.7	1.7	1.9	1.7	1.7	1.7
20. Other capital expenditure	0.5	0.4	0.3	0.4	0.5	0.3	0.4	0.5	0.6	0.6	0.1	0.4	0.4	0.3
21. Total expenditure	53.6	56.8	57.0	61.6	60.3	59.8	58.0	57.6	56.3	54.7	55.0	55.2	54.4	54.0
22. Tax burden	44.1	47.5	47.1	49.9	49.4	49.9	49.8	50.2	51.5	49.6	49.9	49.3	49.0	49.0
23. Net lending (+) or net borrowing (-)	-2.4	-1.4	-1.0	-2.4	-2.3	-1.0	0.4	1.1	3.3	2.6	3.1	2.0	1.8	2.1

Table 2C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	6.2	9.9	0.8	9.9	4.0	7.2	6.5	7.9	3.9	0.5	4.3	3.7	3.4	3.7
2. Current taxes on income and wealth	12.6	13.1	-1.1	9.8	3.1	5.9	4.2	2.1	7.6	1.8	4.6	1.8	3.0	4.4
3. Social contributions	22.4	8.1	10.8	19.1	-1.8	5.3	4.7	4.1	27.6	7.4	1.9	-14.3	2.4	2.6
4. Of which actual social contributions	30.5	9.9	13.7	7.6	2.1	6.7	5.1	3.7	42.6	13.6	-0.1	-22.2	2.2	2.4
5. Other current revenue	19.9	4.2	5.8	-5.4	-5.0	9.6	-1.7	3.0	-6.2	2.9	8.3	-3.5	-1.3	2.6
6. Total current revenue	11.5	10.6	0.8	8.0	2.1	6.7	4.2	4.1	5.7	1.8	4.7	0.9	2.7	3.9
7. Government consumption expenditure	14.7	6.0	3.1	3.9	4.0	5.5	3.6	5.6	3.9	3.7	5.9	3.5	3.6	3.7
8. Of which compensation of employees	12.7	5.2	3.2	3.6	3.7	5.1	4.0	5.6	3.7	3.6	5.2	3.9	4.1	4.5
9. Collective consumption	17.0	5.0	3.9	4.3	-2.8	6.1	1.1	4.2	1.6	2.6	3.7	5.8	3.6	3.7
10. Social transfers in kind	13.6	6.4	2.7	3.7	7.6	5.2	4.9	6.2	4.9	4.3	6.9	2.5	3.6	3.7
11. Social transfers other than in kind	16.1	3.7	5.0	14.5	0.9	2.0	0.0	0.7	1.4	3.1	3.8	3.9	4.0	3.2
12. Interest	20.9	12.0	5.5	-1.7	0.5	0.7	-1.8	-3.8	-7.6	-5.1	-3.2	-6.4	-5.1	0.9
13. Subsidies	30.6	1.9	8.0	6.3	-0.6	8.2	0.8	-1.2	1.4	1.0	0.3	4.0	1.2	2.2
14. Other current expenditure 1)	0.0	0.1	-0.2	0.0	-0.1	0.2	0.0	0.2	0.0	0.0	0.1	0.0	-0.1	0.0
15. Total current expenditure	15.8	6.4	3.9	7.1	2.1	4.1	1.8	2.8	1.8	2.8	4.2	3.0	2.9	3.2
16. Gross saving 1)	-1.8	2.1	-1.7	0.5	0.0	1.4	1.3	0.7	2.1	-0.7	0.3	-1.1	-0.1	0.3
17. Capital transfers received	13.9	106.6	96.3	-4.0	37.1	-19.0	13.0	6.1	24.8	3.6	-6.0	36.4	-18.3	-1.4
18. Total revenue	11.2	10.7	1.6	7.8	2.6	6.4	4.4	4.2	5.9	1.9	5.0	1.2	2.0	3.9
19. Gross fixed capital formation	-1.9	16.8	-8.3	6.3	3.7	13.4	2.0	-7.7	2.8	7.0	15.3	-6.6	1.8	4.8
20. Other capital expenditure	85.7	5.2	196.7	11.6	10.9	-26.3	18.7	31.3	24.0	4.4	-77.2	230.8	-2.3	-2.7
21. Total expenditure	14.7	6.4	4.0	7.0	2.4	4.2	2.1	2.8	2.1	3.0	4.1	3.0	2.3	3.3
22. Tax burden	10.3	11.8	0.0	9.6	3.4	6.3	5.1	4.2	7.3	1.9	4.2	1.4	3.2	4.1
23. Net lending (+) or net borrowing (-) 1)	-1.7	2.2	-1.3	0.4	0.2	1.3	1.4	0.8	2.1	-0.7	0.5	-1.0	-0.2	0.3

1) Changes in GDP ratios.

Table 2D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Denmark

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	2.4	2.2	2.9	2.4	2.3	1.0	-0.4	-1.1	-3.3	-2.6	-3.1	-2.0	-1.8	-2.1
2. Interest payments (% of GDP)	7.3	6.6	7.3	6.7	6.4	6.1	5.7	5.3	4.7	4.2	3.9	3.6	3.3	3.2
3. Implicit interest rate 2)	:	11.0	11.1	9.2	9.1	9.3	9.3	9.0	8.7	8.4	8.6	8.1	7.5	7.8
4. Nominal GDP growth rate	3.9	3.5	1.4	7.3	4.6	5.1	5.2	3.5	4.5	5.9	3.5	2.6	3.8	4.1
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.4	2.2	2.9	2.4	2.3	1.0	-0.4	-1.1	-3.3	-2.6	-3.1	-2.0	-1.8	-2.1
6. Contribution of nominal GDP growth	:	-2.1	-0.9	-5.3	-3.2	-3.3	-3.2	-2.1	-2.4	-3.0	-1.6	-1.2	-1.6	-1.7
7. Stock-flow adjustment 3)	:	3.7	9.8	-1.7	-3.3	-1.9	-0.3	-1.7	2.4	0.0	2.7	3.0	0.9	1.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-4.9	-4.4	-4.4	-4.2	-4.1	-5.1	-6.1	-6.5	-8.0	-6.8	-7.0	-5.6	-5.1	-5.3
9. Snow-ball effect	:	4.5	6.4	1.4	3.2	2.8	2.5	3.3	2.3	1.2	2.3	2.4	1.6	1.5
10. Stock-flow adjustment 3)	:	3.7	9.8	-1.7	-3.3	-1.9	-0.3	-1.7	2.4	0.0	2.7	3.0	0.9	1.0
(% of GDP)														
11. Change in gross debt 5)	:	3.8	11.7	-4.6	-4.2	-4.2	-3.9	-4.9	-3.3	-5.6	-2.0	-0.2	-2.5	-2.8
12. Level of gross debt (end of year)	62.5	66.3	78.0	73.5	69.3	65.1	61.2	56.2	53.0	47.4	45.4	45.2	42.7	39.9

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.

Government deposits with the central bank, government holdings of non-government bonds and public enterprises-related debt amounted to some 10.3 % of GDP in 1999.

Table 3A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Federal Republic of Germany

(Mrd EURO-DEM)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	166	179	190	205	205	209	214	224	241	244	246	250	257	264
2. Current taxes on income and wealth	171	188	190	192	200	211	210	222	237	254	230	227	236	247
3. Social contributions	258	284	301	323	339	356	368	372	376	379	384	389	398	408
4. Of which actual social contributions	244	268	284	305	319	336	347	351	355	357	362	367	376	385
5. Other current revenue	51	63	63	67	63	61	60	60	60	57	64	64	62	62
6. Total current revenue	647	714	743	787	807	837	851	878	915	934	924	929	954	980
7. Government consumption expenditure	288	319	329	342	357	366	364	370	379	387	394	403	408	415
8. Of which compensation of employees	135	148	154	157	162	163	163	163	165	166	165	166	168	172
9. Collective consumption	130	141	146	147	151	154	152	154	159	161	163	165	168	171
10. Social transfers in kind	158	178	183	195	206	212	212	215	220	226	230	237	240	244
11. Social transfers other than in kind	235	264	289	307	326	353	361	366	375	381	390	410	424	433
12. Interest	43	52	55	58	66	67	68	70	69	68	68	67	69	72
13. Subsidies	33	31	31	36	38	37	34	36	36	35	34	31	30	30
14. Other current expenditure	27	22	25	25	22	24	26	27	32	35	34	36	36	36
15. Total current expenditure	626	688	729	768	809	847	853	868	890	906	920	946	968	986
16. Gross saving	21	26	14	19	-2	-10	-2	10	24	29	4	-17	-14	-5
17. Capital transfers received	5	6	6	7	10	8	8	9	9	8	8	9	9	9
18. Total revenue	663	734	763	808	831	859	873	899	935	954	943	948	973	1002
19. Gross fixed capital formation	41	47	46	46	41	39	36	36	38	37	36	34	34	34
20. Other capital expenditure	29	26	25	22	29	22	22	26	25	-23	35	34	34	34
21. Total expenditure	707	776	815	850	893	922	924	942	965	931	1001	1024	1047	1067
22. Tax burden	597	653	680	719	744	773	787	812	848	872	854	855	885	911
23. Net lending (+) or net borrowing (-)	-44	-41	-51	-42	-62	-63	-51	-43	-30	23	-58	-76	-74	-65

Table 3B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Federal Republic of Germany

(percent of GDP at market prices)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	11.1	11.1	11.5	11.8	11.4	11.4	11.4	11.6	12.2	12.0	11.9	11.8	12.0	12.0
2. Current taxes on income and wealth	11.4	11.7	11.5	11.0	11.1	11.5	11.2	11.5	12.0	12.5	11.1	10.8	11.0	11.2
3. Social contributions	17.2	17.6	18.2	18.6	18.8	19.4	19.7	19.3	19.0	18.6	18.5	18.4	18.6	18.5
4. Of which actual social contributions	16.2	16.6	17.2	17.6	17.7	18.3	18.5	18.2	17.9	17.6	17.5	17.4	17.6	17.5
5. Other current revenue	3.4	3.9	3.8	3.9	3.5	3.4	3.2	3.1	3.0	2.8	3.1	3.0	2.9	2.8
6. Total current revenue	43.0	44.3	44.9	45.4	44.8	45.7	45.5	45.5	46.2	46.0	44.6	44.1	44.5	44.5
7. Government consumption expenditure	19.2	19.8	19.9	19.7	19.8	19.9	19.5	19.2	19.1	19.1	19.0	19.1	19.1	18.8
8. Of which compensation of employees	9.0	9.2	9.3	9.0	9.0	8.9	8.7	8.5	8.4	8.2	8.0	7.9	7.9	7.8
9. Collective consumption	8.7	8.7	8.8	8.5	8.4	8.4	8.1	8.0	8.0	8.0	7.9	7.8	7.9	7.8
10. Social transfers in kind	10.5	11.0	11.1	11.2	11.4	11.6	11.3	11.2	11.1	11.1	11.1	11.3	11.2	11.1
11. Social transfers other than in kind	15.7	16.3	17.4	17.7	18.1	19.3	19.3	18.9	18.9	18.8	18.9	19.4	19.8	19.6
12. Interest	2.8	3.3	3.3	3.3	3.7	3.7	3.6	3.6	3.5	3.4	3.3	3.2	3.2	3.3
13. Subsidies	2.2	1.9	1.9	2.1	2.1	2.0	1.8	1.9	1.8	1.7	1.6	1.5	1.4	1.3
14. Other current expenditure	1.8	1.4	1.5	1.4	1.2	1.3	1.4	1.4	1.6	1.7	1.6	1.7	1.7	1.6
15. Total current expenditure	41.7	42.7	44.1	44.3	44.9	46.2	45.6	45.0	45.0	44.6	44.4	44.9	45.2	44.7
16. Gross saving	1.4	1.6	0.8	1.1	-0.1	-0.5	-0.1	0.5	1.2	1.4	0.2	-0.8	-0.7	-0.2
17. Capital transfers received	0.3	0.3	0.4	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4
18. Total revenue	44.1	45.5	46.2	46.6	46.1	46.9	46.6	46.6	47.3	47.0	45.5	45.0	45.4	45.5
19. Gross fixed capital formation	2.7	2.9	2.8	2.7	2.3	2.1	1.9	1.9	1.9	1.8	1.7	1.6	1.6	1.6
20. Other capital expenditure	1.9	1.6	1.5	1.3	1.6	1.2	1.2	1.3	1.3	-1.1	1.7	1.6	1.6	1.6
21. Total expenditure	47.1	48.1	49.3	49.0	49.6	50.3	49.3	48.8	48.8	45.9	48.3	48.6	48.9	48.4
22. Tax burden	39.8	40.5	41.1	41.5	41.3	42.1	42.1	42.1	42.9	43.0	41.2	40.6	41.3	41.4
23. Net lending (+) or net borrowing (-)	-2.9	-2.6	-3.1	-2.4	-3.5	-3.4	-2.7	-2.2	-1.5	1.1	-2.8	-3.6	-3.4	-2.9

Table 3C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Federal Republic of Germany

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	7.6	5.9	8.3	-0.2	1.9	2.3	4.7	7.9	1.2	0.8	1.3	2.9	2.6
2. Current taxes on income and wealth	10.5	0.8	1.0	4.5	5.1	-0.3	5.8	6.8	7.1	-9.5	-1.2	4.0	4.5
3. Social contributions	9.7	6.1	7.5	4.8	5.2	3.4	1.0	1.0	0.8	1.3	1.3	2.5	2.4
4. Of which actual social contributions	9.8	6.1	7.2	4.9	5.2	3.3	1.0	1.1	0.8	1.4	1.4	2.5	2.4
5. Other current revenue	23.4	-0.3	6.5	-6.4	-1.8	-3.1	0.3	0.7	-4.5	11.5	-0.7	-1.7	-0.1
6. Total current revenue	10.5	4.0	5.9	2.5	3.8	1.7	3.1	4.2	2.2	-1.1	0.5	2.7	2.8
7. Government consumption expenditure	10.6	3.1	4.1	4.3	2.5	-0.3	1.4	2.5	2.2	1.6	2.4	1.4	1.7
8. Of which compensation of employees	9.8	4.0	1.7	3.0	1.2	-0.2	0.1	1.3	0.1	-0.4	0.6	1.5	1.8
9. Collective consumption	8.2	3.5	1.0	2.5	1.7	-1.0	1.3	3.1	1.6	1.1	1.3	1.7	1.9
10. Social transfers in kind	12.6	2.8	6.5	5.6	3.1	0.1	1.4	2.1	2.7	2.0	3.1	1.1	1.6
11. Social transfers other than in kind	12.0	9.5	6.3	6.1	8.5	2.2	1.3	2.5	1.6	2.6	5.0	3.4	2.1
12. Interest	23.2	5.5	4.7	13.7	2.2	1.1	2.4	-1.3	-1.0	-0.5	-0.9	3.0	3.5
13. Subsidies	-4.4	-0.6	17.2	4.9	-3.2	-7.4	4.1	0.7	-2.3	-3.8	-8.6	-2.4	-2.0
14. Other current expenditure 1)	-0.4	0.2	-0.1	-0.2	0.1	0.1	0.1	0.2	0.1	-0.1	0.0	0.0	0.0
15. Total current expenditure	10.0	6.0	5.3	5.3	4.7	0.8	1.7	2.6	1.8	1.5	2.9	2.2	1.9
16. Gross saving 1)	0.2	-0.8	0.3	-1.2	-0.4	0.4	0.6	0.7	0.2	-1.2	-1.0	0.2	0.4
17. Capital transfers received	11.1	14.2	13.4	38.1	-16.9	1.5	5.8	0.9	-7.3	2.7	4.0	0.0	0.0
18. Total revenue	10.8	3.9	5.9	2.8	3.4	1.6	3.0	4.1	1.9	-1.1	0.5	2.6	3.0
19. Gross fixed capital formation	14.4	-1.3	-0.8	-10.6	-5.0	-9.1	0.7	5.7	-2.1	-3.3	-5.9	2.5	-0.5
20. Other capital expenditure	-11.9	-2.1	-12.8	32.1	-23.8	-1.1	17.1	-1.6	-191.4	-250.1	-1.9	0.8	0.8
21. Total expenditure	9.6	5.1	4.3	5.0	3.2	0.2	2.0	2.5	-3.6	7.5	2.4	2.2	1.9
22. Tax burden	9.3	4.2	5.8	3.3	3.9	1.9	3.1	4.4	2.8	-2.1	0.2	3.0	3.0
23. Net lending (+) or net borrowing (-) 1)	0.4	-0.6	0.7	-1.1	0.0	0.7	0.5	0.7	2.6	-3.9	-0.8	0.2	0.5

1) Changes in GDP ratios.

Table 3D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Federal Republic of Germany

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	2.9	2.6	3.1	2.4	3.5	3.4	2.7	2.2	1.5	-1.1	2.8	3.6	3.4	2.9
2. Interest payments (% of GDP)	2.8	3.3	3.3	3.3	3.7	3.7	3.6	3.6	3.5	3.4	3.3	3.2	3.2	3.3
3. Implicit interest rate 2)	:	8.6	8.0	7.5	7.7	6.6	6.2	6.1	5.9	5.6	5.6	5.5	5.4	5.3
4. Nominal GDP growth rate	:	7.4	2.5	4.9	3.8	1.8	2.1	3.1	2.6	2.6	2.0	1.8	1.7	2.8
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.9	2.6	3.1	2.4	3.5	3.4	2.7	2.2	1.5	-1.1	2.8	3.6	3.4	2.9
6. Contribution of nominal GDP growth	:	-2.8	-1.1	-2.2	-1.8	-1.0	-1.2	-1.8	-1.5	-1.5	-1.2	-1.0	-1.0	-1.7
7. Stock-flow adjustment 3)	:	2.8	2.0	2.1	6.0	0.4	-0.3	-0.5	0.3	1.7	-2.2	-1.2	-0.6	-0.9
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	0.1	-0.7	-0.2	-0.9	-0.2	-0.3	-0.9	-1.4	-2.0	-4.5	-0.5	0.4	0.2	-0.3
9. Snow-ball effect	:	0.5	2.3	1.1	1.9	2.7	2.4	1.8	2.0	1.8	2.1	2.1	2.2	1.5
10. Stock-flow adjustment 3)	:	2.8	2.0	2.1	6.0	0.4	-0.3	-0.5	0.3	1.7	-2.2	-1.2	-0.6	-0.9
(% of GDP)														
11. Change in gross debt 5)	:	2.5	4.0	2.3	7.7	2.8	1.2	-0.1	0.3	-1.0	-0.7	1.3	1.8	0.3
12. Level of gross debt (end of year)	40.4	42.9	46.9	49.3	57.0	59.8	61.0	60.9	61.2	60.2	59.5	60.8	62.7	63.0

Table 4A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Greece

(Mrd EURO-GRD)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	10.83	12.27	13.86	15.20	17.03	18.45	19.35	20.33	21.69	22.99
2. Current taxes on income and wealth	5.94	6.25	7.57	10.04	11.15	13.15	12.52	13.31	14.04	14.70
3. Social contributions	10.05	11.34	12.93	14.35	15.40	16.99	18.25	19.71	21.15	22.63
4. Of which actual social contributions	8.37	9.50	10.83	12.15	12.82	14.30	15.37	16.70	17.97	19.23
5. Other current revenue	2.33	2.57	3.32	3.01	3.24	3.90	4.70	5.11	5.38	5.53
6. Total current revenue	29.14	32.43	37.68	42.60	46.82	52.49	54.81	58.46	62.27	65.86
7. Government consumption expenditure	12.25	12.76	14.71	16.16	17.37	19.07	20.00	22.30	23.53	24.84
8. Of which compensation of employees	9.03	9.42	11.27	12.29	13.24	14.25	15.23	17.17	18.35	19.49
9. Collective consumption	7.55	7.50	8.59	9.81	10.62	11.77	12.21	13.72	14.47	15.27
10. Social transfers in kind	4.70	5.26	6.12	6.35	6.75	7.30	7.80	8.59	9.06	9.57
11. Social transfers other than in kind	12.07	13.52	15.14	16.66	17.83	20.16	21.33	23.12	24.90	26.64
12. Interest	8.91	9.26	8.02	8.25	8.16	8.52	8.30	7.79	7.89	8.07
13. Subsidies	0.33	0.41	0.15	0.15	0.21	0.19	0.20	0.22	0.22	0.22
14. Other current expenditure	1.03	1.09	1.10	1.32	1.35	1.36	1.44	1.17	1.14	1.17
15. Total current expenditure	34.60	37.04	39.12	42.54	44.92	49.30	51.26	54.61	57.68	60.93
16. Gross saving	-5.46	-4.61	-1.44	0.06	1.90	3.19	3.55	3.85	4.59	4.92
17. Capital transfers received	1.27	1.90	2.33	2.77	2.30	3.25	3.26	3.43	3.57	3.68
18. Total revenue	31.39	35.37	41.23	46.68	50.48	57.13	59.64	63.64	69.77	73.69
19. Gross fixed capital formation	2.54	2.79	3.31	3.76	3.95	4.94	5.15	5.37	6.07	6.43
20. Other capital expenditure	1.39	1.04	1.51	1.68	2.29	3.82	3.55	3.66	3.77	3.88
21. Total expenditure	39.51	41.91	45.15	49.29	52.52	59.46	61.53	65.38	71.45	75.40
22. Tax burden	26.08	28.96	33.31	38.45	41.94	47.16	47.98	51.42	54.90	58.21
23. Net lending (+) or net borrowing (-)	-8.12	-6.54	-3.92	-2.61	-2.04	-2.33	-1.89	-1.74	-1.68	-1.71

Table 4B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Greece

(percent of GDP at market prices)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	13.5	14.0	14.3	14.4	15.1	15.2	14.8	14.4	14.3	14.1
2. Current taxes on income and wealth	7.4	7.1	7.8	9.5	9.9	10.8	9.6	9.4	9.3	9.0
3. Social contributions	12.6	12.9	13.3	13.6	13.6	14.0	13.9	14.0	13.9	13.9
4. Of which actual social contributions	10.5	10.8	11.1	11.5	11.4	11.8	11.7	11.8	11.9	11.8
5. Other current revenue	2.9	2.9	3.4	2.8	2.9	3.2	3.6	3.6	3.6	3.4
6. Total current revenue	36.5	36.9	38.8	40.3	41.5	43.2	41.9	41.4	41.1	40.4
7. Government consumption expenditure	15.3	14.5	15.1	15.3	15.4	15.7	15.3	15.8	15.5	15.2
8. Of which compensation of employees	11.3	10.7	11.6	11.6	11.7	11.7	11.6	12.2	12.1	11.9
9. Collective consumption	9.4	8.5	8.8	9.3	9.4	9.7	9.3	9.7	9.5	9.4
10. Social transfers in kind	5.9	6.0	6.3	6.0	6.0	6.0	6.0	6.1	6.0	5.9
11. Social transfers other than in kind	15.1	15.4	15.6	15.7	15.8	16.6	16.3	16.4	16.4	16.3
12. Interest	11.2	10.5	8.2	7.8	7.2	7.0	6.3	5.5	5.2	4.9
13. Subsidies	0.4	0.5	0.2	0.1	0.2	0.2	0.1	0.2	0.1	0.1
14. Other current expenditure	1.3	1.2	1.1	1.3	1.2	1.1	1.1	0.8	0.8	0.7
15. Total current expenditure	43.3	42.2	40.2	40.2	39.8	40.5	39.2	38.7	38.0	37.3
16. Gross saving	-6.8	-5.2	-1.5	0.1	1.7	2.6	2.7	2.7	3.0	3.0
17. Capital transfers received	1.6	2.2	2.4	2.6	2.0	2.7	2.5	2.4	2.4	2.3
18. Total revenue	39.3	40.3	42.4	44.1	44.7	47.0	45.6	45.1	46.0	45.2
19. Gross fixed capital formation	3.2	3.2	3.4	3.6	3.5	4.1	3.9	3.8	4.0	3.9
20. Other capital expenditure	1.7	1.2	1.5	1.6	2.0	3.1	2.7	2.6	2.5	2.4
21. Total expenditure	49.4	47.7	46.4	46.6	46.5	48.9	47.0	46.3	47.1	46.2
22. Tax burden	32.6	33.0	34.3	36.3	37.2	38.8	36.6	36.4	36.2	35.7
23. Net lending (+) or net borrowing (-)	-10.2	-7.4	-4.0	-2.5	-1.8	-1.9	-1.4	-1.2	-1.1	-1.0

Table 4C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Greece

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	13.3	12.9	9.7	12.1	8.3	4.9	5.1	6.7	6.0
2. Current taxes on income and wealth	5.3	21.1	32.7	11.0	18.0	-4.8	6.3	5.5	4.7
3. Social contributions	12.8	14.0	10.9	7.4	10.3	7.4	8.0	7.3	7.0
4. Of which actual social contributions	13.4	14.1	12.2	5.5	11.5	7.5	8.7	7.6	7.0
5. Other current revenue	10.3	29.5	-9.4	7.5	20.5	20.3	8.7	5.4	2.6
6. Total current revenue	11.3	16.2	13.1	9.9	12.1	4.4	6.7	6.5	5.8
7. Government consumption expenditure	4.2	15.3	9.8	7.5	9.8	4.9	11.5	5.5	5.5
8. Of which compensation of employees	4.3	19.7	9.1	7.7	7.6	6.9	12.7	6.9	6.2
9. Collective consumption	-0.7	14.6	14.3	8.2	10.8	3.7	12.4	5.5	5.6
10. Social transfers in kind	12.0	16.4	3.7	6.3	8.2	6.8	10.1	5.6	5.6
11. Social transfers other than in kind	12.0	12.0	10.0	7.1	13.0	5.8	8.4	7.7	7.0
12. Interest	3.8	-13.4	2.9	-1.1	4.5	-2.7	-6.0	1.2	2.3
13. Subsidies	23.2	-64.3	2.1	42.3	-9.4	1.6	14.9	0.0	0.0
14. Other current expenditure 1)	0.0	-0.1	0.1	-0.1	-0.1	0.0	-0.3	-0.1	0.0
15. Total current expenditure	7.1	5.6	8.7	5.6	9.8	4.0	6.5	5.6	5.6
16. Gross saving 1)	1.6	3.8	1.5	1.6	0.9	0.1	0.0	0.3	0.0
17. Capital transfers received	49.8	22.8	18.6	-16.7	41.0	0.4	5.2	4.0	3.2
18. Total revenue	12.7	16.6	13.2	8.1	13.2	4.4	6.7	9.6	5.6
19. Gross fixed capital formation	9.9	18.7	13.5	5.2	25.1	4.2	4.3	13.0	6.0
20. Other capital expenditure	-25.3	44.7	11.6	36.5	66.7	-7.1	2.9	3.0	3.0
21. Total expenditure	6.1	7.7	9.2	6.5	13.2	3.5	6.3	9.3	5.5
22. Tax burden	11.0	15.0	15.4	9.1	12.5	1.7	7.2	6.8	6.0
23. Net lending (+) or net borrowing (-) 1)	2.7	3.4	1.6	0.7	-0.1	0.5	0.2	0.1	0.1

1) Changes in GDP ratios.

Table 4D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Greece

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	:	:	:	:	10.2	7.4	4.0	2.5	1.8	1.9	1.4	1.2	1.1	1.0
2. Interest payments (% of GDP)	:	:	:	:	11.2	10.5	8.2	7.8	7.2	7.0	6.3	5.5	5.2	4.9
3. Implicit interest rate 2)	:	:	:	:	11.6	10.7	8.2	7.8	7.3	7.2	6.4	5.6	5.3	5.3
4. Nominal GDP growth rate	20.7	15.6	12.6	13.4	12.1	9.9	10.7	8.8	6.7	7.7	7.6	7.8	7.4	7.6
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	:	:	:	:	10.2	7.4	4.0	2.5	1.8	1.9	1.4	1.2	1.1	1.0
6. Contribution of nominal GDP growth	:	-11.1	-9.8	-13.0	-11.6	-9.8	-10.7	-8.7	-6.7	-7.6	-7.5	-7.7	-7.3	-7.1
7. Stock-flow adjustment 3)	:	:	:	:	2.3	5.0	3.6	3.9	4.1	6.8	6.9	4.4	2.2	2.1
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	:	:	:	:	-1.0	-3.1	-4.2	-5.3	-5.4	-5.1	-4.9	-4.3	-4.1	-3.9
9. Snow-ball effect	:	:	:	:	-0.5	0.7	-2.5	-0.9	0.6	-0.5	-1.2	-2.2	-2.1	-2.2
10. Stock-flow adjustment 3)	:	:	:	:	2.3	5.0	3.6	3.9	4.1	6.8	6.9	4.4	2.2	2.1
(% of GDP)														
11. Change in gross debt 5)	:	5.6	22.3	-2.2	0.8	2.6	-3.1	-2.4	-0.8	1.2	0.8	-2.1	-3.9	-4.0
12. Level of gross debt (end of year)	79.6	87.8	110.1	107.9	108.7	111.3	108.2	105.8	105.1	106.2	107.0	104.9	101.0	97.0

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

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

3) Line 7 = line 10.

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

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

Table 5A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Spain

(Mrd EURO-ESP)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	44.5	47.3	51.8	58.6	65.9	71.3	74.2	81.0	86.3	92.3
2. Current taxes on income and wealth	44.4	47.7	51.7	53.7	57.8	63.9	68.1	75.8	77.6	82.2
3. Social contributions	56.8	61.1	64.7	68.8	74.0	81.1	88.4	93.9	99.2	105.1
4. Of which actual social contributions	52.7	56.8	60.3	64.1	69.1	75.8	82.8	87.9	92.9	98.5
5. Other current revenue	17.8	19.4	19.6	19.7	20.6	20.6	23.2	23.3	25.0	27.1
6. Total current revenue	163.5	175.5	187.8	200.9	218.3	236.9	253.9	274.0	288.1	306.7
7. Government consumption expenditure	79.1	83.3	86.6	92.1	98.6	107.2	114.0	122.0	130.3	137.9
8. Of which compensation of employees	49.4	52.3	53.8	56.5	59.8	63.7	67.6	71.1	75.8	80.2
9. Collective consumption	34.8	36.3	37.8	39.8	41.6	46.6	48.4	51.7	55.5	59.4
10. Social transfers in kind	44.3	47.1	48.8	52.3	57.0	59.4	65.7	70.2	74.8	78.5
11. Social transfers other than in kind	60.9	64.0	65.8	67.4	70.2	75.1	79.7	86.7	92.5	98.3
12. Interest	22.9	24.8	23.5	22.6	20.0	20.0	20.3	19.8	19.4	19.5
13. Subsidies	4.7	4.8	4.4	6.0	6.7	7.2	7.1	7.7	8.0	8.4
14. Other current expenditure	3.9	4.4	5.2	6.4	6.7	7.4	7.4	8.7	9.0	9.3
15. Total current expenditure	171.6	181.3	185.6	194.5	202.1	217.0	228.5	244.8	259.3	273.4
16. Gross saving	-8.1	-5.8	2.2	6.4	16.2	19.8	25.2	29.1	28.8	33.4
17. Capital transfers received	6.0	6.4	4.8	3.4	4.2	3.4	4.3	3.7	3.9	4.2
18. Total revenue	168.0	179.9	190.8	202.4	220.6	237.6	255.3	274.6	288.7	307.5
19. Gross fixed capital formation	16.3	14.5	15.2	17.5	18.9	19.1	20.7	22.9	24.8	26.8
20. Other capital expenditure	10.8	9.2	7.5	8.2	8.1	8.8	9.8	10.4	11.1	11.5
21. Total expenditure	197.1	202.9	206.5	218.4	227.3	242.4	256.3	275.1	291.9	308.2
22. Tax burden	146.3	156.8	169.1	182.0	198.7	217.3	231.9	250.7	263.3	278.5
23. Net lending (+) or net borrowing (-)	-29.1	-23.0	-15.7	-16.0	-6.6	-4.7	-0.9	-0.5	-3.2	-0.7

Table 5B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Spain

(percent of GDP at market prices)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	10.2	10.2	10.5	11.1	11.7	11.7	11.4	11.7	11.8	11.9
2. Current taxes on income and wealth	10.1	10.3	10.5	10.2	10.2	10.5	10.5	10.9	10.6	10.6
3. Social contributions	13.0	13.2	13.1	13.0	13.1	13.3	13.6	13.5	13.5	13.5
4. Of which actual social contributions	12.0	12.2	12.2	12.1	12.2	12.4	12.7	12.7	12.7	12.6
5. Other current revenue	4.1	4.2	4.0	3.7	3.7	3.4	3.6	3.4	3.4	3.5
6. Total current revenue	37.4	37.8	38.0	38.0	38.6	38.9	39.0	39.5	39.3	39.4
7. Government consumption expenditure	18.1	17.9	17.5	17.5	17.4	17.6	17.5	17.6	17.8	17.7
8. Of which compensation of employees	11.3	11.3	10.9	10.7	10.6	10.5	10.4	10.2	10.3	10.3
9. Collective consumption	8.0	7.8	7.7	7.5	7.4	7.6	7.4	7.5	7.6	7.6
10. Social transfers in kind	10.1	10.1	9.9	9.9	10.1	9.7	10.1	10.1	10.2	10.1
11. Social transfers other than in kind	13.9	13.8	13.3	12.8	12.4	12.3	12.2	12.5	12.6	12.6
12. Interest	5.2	5.3	4.8	4.3	3.5	3.3	3.1	2.9	2.6	2.5
13. Subsidies	1.1	1.0	0.9	1.1	1.2	1.2	1.1	1.1	1.1	1.1
14. Other current expenditure	0.9	0.9	1.1	1.2	1.2	1.2	1.1	1.3	1.2	1.2
15. Total current expenditure	39.2	39.0	37.6	36.8	35.8	35.6	35.1	35.3	35.3	35.1
16. Gross saving	-1.8	-1.2	0.4	1.2	2.9	3.3	3.9	4.2	3.9	4.3
17. Capital transfers received	1.4	1.4	1.0	0.6	0.7	0.6	0.7	0.5	0.5	0.5
18. Total revenue	38.4	38.8	38.6	38.3	39.0	39.0	39.2	39.6	39.3	39.5
19. Gross fixed capital formation	3.7	3.1	3.1	3.3	3.4	3.1	3.2	3.3	3.4	3.4
20. Other capital expenditure	2.5	2.0	1.5	1.6	1.4	1.5	1.5	1.5	1.5	1.5
21. Total expenditure	45.0	43.7	41.8	41.4	40.2	39.8	39.3	39.6	39.8	39.6
22. Tax burden	33.4	33.8	34.2	34.5	35.2	35.7	35.6	36.1	35.9	35.8
23. Net lending (+) or net borrowing (-)	-6.6	-5.0	-3.2	-3.0	-1.2	-0.8	-0.1	-0.1	-0.4	-0.1

Table 5C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Spain

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	6.4	9.4	13.2	12.4	8.2	4.1	9.2	6.5	7.0
2. Current taxes on income and wealth	7.3	8.5	4.0	7.6	10.4	6.6	11.3	2.4	5.8
3. Social contributions	7.6	5.9	6.2	7.6	9.7	8.9	6.2	5.6	6.0
4. Of which actual social contributions	7.7	6.2	6.3	7.7	9.8	9.2	6.1	5.7	6.0
5. Other current revenue	8.6	1.0	0.8	4.6	-0.2	12.5	0.6	7.0	8.7
6. Total current revenue	7.3	7.0	6.9	8.7	8.5	7.2	7.9	5.1	6.5
7. Government consumption expenditure	5.4	4.0	6.4	7.0	8.8	6.3	7.0	6.8	5.8
8. Of which compensation of employees	5.8	2.8	5.1	5.9	6.5	6.1	5.2	6.7	5.8
9. Collective consumption	4.1	4.3	5.3	4.4	12.0	3.8	7.0	7.3	7.0
10. Social transfers in kind	6.3	3.8	7.2	8.9	4.2	10.6	7.0	6.5	4.9
11. Social transfers other than in kind	5.0	2.8	2.4	4.2	7.1	6.0	8.9	6.7	6.2
12. Interest	8.3	-5.3	-3.9	-11.6	0.1	1.4	-2.5	-1.9	0.6
13. Subsidies	2.1	-7.0	35.4	11.7	7.1	-0.5	7.4	4.4	5.0
14. Other current expenditure 1)	0.0	0.1	0.1	0.0	0.0	-0.1	0.1	0.0	0.0
15. Total current expenditure	5.6	2.4	4.8	3.9	7.3	5.3	7.1	5.9	5.4
16. Gross saving 1)	0.6	1.7	0.8	1.7	0.4	0.6	0.3	-0.3	0.4
17. Capital transfers received	6.4	-25.7	-29.8	25.6	-18.9	25.8	-13.2	5.6	7.3
18. Total revenue	7.1	6.0	6.1	9.0	7.7	7.4	7.5	5.1	6.5
19. Gross fixed capital formation	-11.4	5.0	15.4	8.1	0.9	8.4	10.5	8.1	8.3
20. Other capital expenditure	-14.7	-18.4	9.6	-1.8	9.5	10.4	7.0	6.7	3.2
21. Total expenditure	3.0	1.8	5.7	4.1	6.6	5.7	7.3	6.1	5.6
22. Tax burden	7.2	7.8	7.6	9.2	9.4	6.7	8.1	5.0	5.8
23. Net lending (+) or net borrowing (-) 1)	1.7	1.8	0.1	1.9	0.4	0.6	0.1	-0.4	0.3

1) Changes in GDP ratios.

Table 5D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Spain

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	:	:	:	:	6.6	5.0	3.2	3.0	1.2	0.8	0.1	0.1	0.4	0.1
2. Interest payments (% of GDP)	:	:	:	:	5.2	5.3	4.8	4.3	3.5	3.3	3.1	2.9	2.6	2.5
3. Implicit interest rate 2)	:	:	:	:	9.2	8.9	7.4	6.9	5.9	5.6	5.5	5.3	5.2	5.1
4. Nominal GDP growth rate	11.4	7.7	3.5	6.4	7.8	6.0	6.4	6.8	7.1	7.8	6.9	6.5	5.7	6.1
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	:	:	:	:	6.6	5.0	3.2	3.0	1.2	0.8	0.1	0.1	0.4	0.1
6. Contribution of nominal GDP growth	:	-3.2	-1.6	-3.5	-4.4	-3.6	-4.1	-4.3	-4.3	-4.6	-3.9	-3.5	-2.9	-3.0
7. Stock-flow adjustment 3)	:	:	:	:	0.6	2.9	-0.6	-0.8	1.6	1.2	0.2	0.4	1.0	0.9
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	:	:	:	:	1.4	-0.4	-1.6	-1.2	-2.4	-2.5	-3.0	-2.8	-2.2	-2.4
9. Snow-ball effect	:	:	:	:	0.8	1.7	0.6	0.0	-0.7	-1.3	-0.8	-0.6	-0.3	-0.5
10. Stock-flow adjustment 3)	:	:	:	:	0.6	2.9	-0.6	-0.8	1.6	1.2	0.2	0.4	1.0	0.9
(% of GDP)														
11. Change in gross debt 5)	:	2.5	11.6	2.7	2.8	4.2	-1.5	-2.0	-1.4	-2.6	-3.6	-3.0	-1.5	-2.0
12. Level of gross debt (end of year)	43.6	46.8	58.4	61.1	63.9	68.1	66.6	64.6	63.1	60.5	56.9	54.0	52.5	50.5

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

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

3) Line 7 = line 10.

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

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

Table 6A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

France

(Mrd EURO-FRF)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	65.9	114.8	149.8	173.3	181.7	194.7	200.5	208.9	216.1	219.4	221.4	229.7	235.1	245.7
2. Current taxes on income and wealth	33.4	60.3	83.1	97.5	100.0	108.4	118.8	152.3	165.2	173.8	184.0	176.1	177.4	183.8
3. Social contributions	84.9	151.3	206.8	235.1	242.2	251.0	253.7	236.7	247.9	257.8	268.0	277.8	287.4	296.1
4. Of which actual social contributions	77.4	138.4	190.8	215.1	221.4	228.5	230.3	212.7	223.0	231.9	241.2	249.5	258.5	266.4
5. Other current revenue	15.5	29.8	39.5	44.9	44.1	48.8	49.0	48.3	47.0	49.9	53.8	53.0	54.0	56.0
6. Total current revenue	199.6	356.2	479.2	550.9	568.0	602.9	622.1	646.2	676.1	700.9	727.2	736.6	753.8	781.6
7. Government consumption expenditure	94.5	172.5	224.7	276.0	282.2	293.2	302.9	306.1	315.7	329.9	342.8	362.3	374.9	387.5
8. Of which compensation of employees	56.6	100.5	126.5	154.9	162.0	168.5	172.6	178.5	185.0	191.7	199.1	209.4	215.1	220.3
9. Collective consumption	41.3	74.9	94.9	114.5	115.4	120.5	125.4	122.5	126.5	131.7	136.2	140.9	144.7	148.6
10. Social transfers in kind	53.2	97.6	129.8	161.5	166.8	172.7	177.5	183.5	189.3	198.1	206.5	221.5	230.3	238.9
11. Social transfers other than in kind	68.1	129.1	170.1	210.6	218.6	226.7	234.8	240.1	247.2	252.6	261.9	275.8	287.9	297.4
12. Interest	6.3	20.5	29.3	40.7	44.3	47.7	46.3	46.8	43.5	44.2	46.0	46.3	50.2	54.0
13. Subsidies	9.4	18.8	18.3	17.9	17.2	18.7	18.8	17.8	18.1	17.7	19.3	19.1	19.2	19.2
14. Other current expenditure	3.6	8.4	12.1	18.9	19.0	20.0	20.0	21.7	22.7	23.4	24.2	27.2	27.7	28.1
15. Total current expenditure	181.8	349.3	454.4	564.0	581.3	606.4	622.7	632.5	647.2	667.7	694.1	730.7	759.9	786.2
16. Gross saving	17.9	6.9	24.8	-13.2	-13.3	-3.5	-0.7	13.7	29.0	33.2	33.1	5.9	-6.0	-4.6
17. Capital transfers received	-0.3	0.1	0.3	2.6	4.8	4.1	10.3	3.4	4.8	6.2	4.4	6.2	9.0	9.7
18. Total revenue	204.3	366.4	490.9	564.5	587.4	623.1	649.7	668.4	700.5	726.8	751.9	765.0	784.7	813.2
19. Gross fixed capital formation	14.1	23.4	34.9	39.1	38.6	39.0	37.1	37.7	40.5	45.7	46.3	46.3	47.6	48.7
20. Other capital expenditure	3.6	5.4	11.3	13.4	18.0	11.1	10.6	14.3	17.1	13.4	13.6	13.2	13.8	13.6
21. Total expenditure	204.5	388.2	512.0	627.7	652.4	672.5	687.7	703.2	724.3	746.5	774.3	812.4	843.1	870.3
22. Tax burden	179.0	318.0	431.9	496.0	515.9	542.5	562.3	584.4	616.1	638.4	658.9	665.9	683.4	709.1
23. Net lending (+) or net borrowing (-)	-0.2	-21.8	-21.1	-63.2	-65.1	-49.4	-38.0	-34.9	-23.8	-19.7	-22.4	-47.4	-58.4	-57.1

Table 6B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

France

(percent of GDP at market prices)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	15.0	15.8	14.8	15.2	15.4	16.1	16.0	16.0	15.9	15.5	15.1	15.3	15.2	15.3
2. Current taxes on income and wealth	7.6	8.3	8.2	8.5	8.5	8.9	9.5	11.7	12.2	12.3	12.6	11.7	11.5	11.5
3. Social contributions	19.3	20.8	20.5	20.6	20.5	20.7	20.3	18.1	18.3	18.2	18.3	18.4	18.6	18.4
4. Of which actual social contributions	17.6	19.0	18.9	18.8	18.7	18.9	18.4	16.3	16.5	16.4	16.5	16.6	16.7	16.6
5. Other current revenue	3.5	4.1	3.9	3.9	3.7	4.0	3.9	3.7	3.5	3.5	3.7	3.5	3.5	3.5
6. Total current revenue	45.4	49.0	47.5	48.2	48.1	49.7	49.7	49.5	49.9	49.5	49.7	48.9	48.7	48.7
7. Government consumption expenditure	21.5	23.7	22.3	24.1	23.9	24.2	24.2	23.4	23.3	23.3	23.4	24.1	24.2	24.1
8. Of which compensation of employees	12.9	13.8	12.5	13.5	13.7	13.9	13.8	13.7	13.7	13.5	13.6	13.9	13.9	13.7
9. Collective consumption	9.4	10.3	9.4	10.0	9.8	9.9	10.0	9.4	9.3	9.3	9.3	9.4	9.3	9.3
10. Social transfers in kind	12.1	13.4	12.9	14.1	14.1	14.2	14.2	14.1	14.0	14.0	14.1	14.7	14.9	14.9
11. Social transfers other than in kind	15.5	17.7	16.9	18.4	18.5	18.7	18.8	18.4	18.2	17.8	17.9	18.3	18.6	18.5
12. Interest	1.4	2.8	2.9	3.6	3.8	3.9	3.7	3.6	3.2	3.1	3.1	3.1	3.2	3.4
13. Subsidies	2.1	2.6	1.8	1.6	1.5	1.5	1.5	1.4	1.3	1.2	1.3	1.3	1.2	1.2
14. Other current expenditure	0.8	1.2	1.2	1.6	1.6	1.7	1.6	1.7	1.7	1.6	1.7	1.8	1.8	1.8
15. Total current expenditure	41.4	48.0	45.0	49.3	49.2	50.0	49.8	48.4	47.8	47.1	47.4	48.5	49.1	49.0
16. Gross saving	4.1	0.9	2.5	-1.2	-1.1	-0.3	-0.1	1.1	2.1	2.3	2.3	0.4	-0.4	-0.3
17. Capital transfers received	-0.1	0.0	0.0	0.2	0.4	0.3	0.8	0.3	0.4	0.4	0.3	0.4	0.6	0.6
18. Total revenue	46.5	50.4	48.6	49.4	49.7	51.4	51.9	51.2	51.7	51.3	51.4	50.8	50.7	50.7
19. Gross fixed capital formation	3.2	3.2	3.5	3.4	3.3	3.2	3.0	2.9	3.0	3.2	3.2	3.1	3.1	3.0
20. Other capital expenditure	0.8	0.7	1.1	1.2	1.5	0.9	0.8	1.1	1.3	0.9	0.9	0.9	0.9	0.8
21. Total expenditure	46.5	53.4	50.7	54.9	55.2	55.5	55.0	53.9	53.4	52.7	52.9	53.9	54.5	54.2
22. Tax burden	40.7	43.7	42.8	43.4	43.7	44.8	44.9	44.8	45.5	45.1	45.0	44.2	44.2	44.2
23. Net lending (+) or net borrowing (-)	0.0	-3.0	-2.1	-5.5	-5.5	-4.1	-3.0	-2.7	-1.8	-1.4	-1.5	-3.2	-3.8	-3.6

Table 6C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

France

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

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	12.0	7.5	5.3	6.9	4.8	7.2	3.0	4.2	3.4	1.5	0.9	3.8	2.3	4.5
2. Current taxes on income and wealth	20.6	5.5	8.2	7.3	2.5	8.4	9.7	28.2	8.4	5.2	5.9	-4.3	0.7	3.6
3. Social contributions	16.1	7.1	5.9	2.5	3.0	3.6	1.1	-6.7	4.7	4.0	3.9	3.7	3.5	3.0
4. Of which actual social contributions	16.1	7.0	6.0	2.3	2.9	3.2	0.8	-7.6	4.8	4.0	4.0	3.5	3.6	3.0
5. Other current revenue	19.2	12.8	7.6	-2.4	-1.8	10.7	0.4	-1.5	-2.5	6.0	8.0	-1.6	1.9	3.8
6. Total current revenue	15.7	7.4	6.3	4.2	3.1	6.1	3.2	3.9	4.6	3.7	3.8	1.3	2.3	3.7
7. Government consumption expenditure	16.5	6.9	5.4	2.4	2.2	3.9	3.3	1.0	3.2	4.5	3.9	5.7	3.5	3.3
8. Of which compensation of employees	15.6	7.0	5.6	3.8	4.6	4.0	2.4	3.5	3.6	3.6	3.9	5.2	2.7	2.4
9. Collective consumption	17.1	7.5	4.1	0.1	0.8	4.4	4.1	-2.3	3.2	4.2	3.4	3.4	2.7	2.7
10. Social transfers in kind	16.0	6.4	6.4	4.1	3.3	3.6	2.8	3.4	3.1	4.7	4.2	7.2	4.0	3.7
11. Social transfers other than in kind	16.1	8.4	6.4	3.2	3.8	3.7	3.6	2.3	3.0	2.2	3.7	5.3	4.4	3.3
12. Interest	19.3	15.8	13.6	5.0	9.0	7.7	-3.0	1.1	-7.1	1.6	4.1	0.7	8.4	7.5
13. Subsidies	7.4	2.0	-2.0	-2.5	-3.7	8.8	0.3	-5.4	1.9	-2.4	9.0	-1.1	0.5	0.5
14. Other current expenditure 1)	0.0	0.1	0.0	0.0	0.0	0.0	-0.1	0.1	0.0	0.0	0.0	0.2	0.0	0.0
15. Total current expenditure	15.8	8.0	6.0	2.7	3.1	4.3	2.7	1.6	2.3	3.2	4.0	5.3	4.0	3.5
16. Gross saving 1)	0.1	-0.2	0.1	0.7	0.0	0.8	0.2	1.1	1.1	0.2	-0.1	-1.9	-0.8	0.1
17. Capital transfers received	-66.9	-107.3	-86.7	36.3	87.1	-15.0	150.6	-67.4	43.8	28.2	-29.0	41.4	43.9	7.9
18. Total revenue	16.2	8.0	5.7	4.0	4.1	6.1	4.3	2.9	4.8	3.8	3.5	1.7	2.6	3.6
19. Gross fixed capital formation	17.0	12.2	4.3	1.1	-1.5	1.1	-4.9	1.7	7.3	13.0	1.3	0.1	2.6	2.3
20. Other capital expenditure	16.9	10.7	31.9	56.9	34.0	-38.4	-4.8	34.8	19.9	-21.5	1.5	-2.9	4.2	-1.5
21. Total expenditure	15.9	8.2	6.3	3.1	3.9	3.1	2.3	2.3	3.0	3.1	3.7	4.9	3.8	3.2
22. Tax burden	15.5	7.4	5.5	4.9	4.0	5.2	3.7	3.9	5.4	3.6	3.2	1.3	2.6	3.8
23. Net lending (+) or net borrowing (-) 1)	0.1	-0.1	-0.3	0.5	0.0	1.4	1.0	0.4	0.9	0.4	-0.1	-1.6	-0.6	0.2

1) Changes in GDP ratios.

Table 6D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

France

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	2.1	4.2	6.0	5.5	5.5	4.1	3.0	2.7	1.8	1.4	1.5	3.2	3.8	3.6
2. Interest payments (% of GDP)	2.9	3.2	3.5	3.6	3.8	3.9	3.7	3.6	3.2	3.1	3.1	3.1	3.2	3.4
3. Implicit interest rate 2)	:	9.3	9.0	8.2	8.0	7.4	6.7	6.3	5.6	5.6	5.7	5.5	5.6	5.6
4. Nominal GDP growth rate	5.6	3.5	1.4	3.8	3.4	2.6	3.2	4.4	3.8	4.8	3.9	2.8	2.8	3.7
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.1	4.2	6.0	5.5	5.5	4.1	3.0	2.7	1.8	1.4	1.5	3.2	3.8	3.6
6. Contribution of nominal GDP growth	:	-1.2	-0.6	-1.6	-1.6	-1.4	-1.8	-2.5	-2.2	-2.7	-2.1	-1.6	-1.6	-2.2
7. Stock-flow adjustment 3)	:	0.8	0.3	-0.8	2.3	-0.2	0.9	0.1	-0.7	0.0	0.3	0.7	0.6	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-0.8	0.9	2.5	2.0	1.8	0.1	-0.7	-0.9	-1.5	-1.7	-1.6	0.1	0.5	0.2
9. Snow-ball effect	:	2.0	3.0	1.9	2.2	2.6	1.9	1.1	1.0	0.4	1.0	1.5	1.7	1.2
10. Stock-flow adjustment 3)	:	0.8	0.3	-0.8	2.3	-0.2	0.9	0.1	-0.7	0.0	0.3	0.7	0.6	0.0
(% of GDP)														
11. Change in gross debt 5)	:	3.8	5.7	3.1	6.2	2.5	2.2	0.2	-1.1	-1.1	0.0	2.2	2.8	1.3
12. Level of gross debt (end of year)	35.1	39.6	45.3	48.4	54.6	57.1	59.3	59.5	58.5	57.3	57.3	59.5	62.3	63.6

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

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

3) Line 7 = line 10.

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

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

Table 7A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Ireland

(Mrd EURO-IEP)

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	5.21	5.60	5.67	6.50	7.10	7.93	9.03	10.15	11.73	13.58	13.89	15.61	17.00	18.17
2. Current taxes on income and wealth	4.79	5.70	6.45	7.11	7.16	8.16	9.41	10.68	12.28	14.02	14.91	15.09	15.72	16.55
3. Social contributions	2.58	3.02	3.29	3.42	3.58	3.68	3.98	4.37	5.01	5.77	6.61	7.27	7.71	8.25
4. Of which actual social contributions	1.91	2.23	2.42	2.53	2.63	2.69	2.93	3.25	3.84	4.50	5.19	5.74	6.09	6.51
5. Other current revenue	1.20	1.56	1.65	1.57	1.49	1.69	1.79	1.92	1.95	2.18	2.91	3.22	3.25	3.42
6. Total current revenue	13.79	15.88	17.05	18.59	19.32	21.46	24.21	27.12	30.96	35.55	38.32	41.18	43.67	46.38
7. Government consumption expenditure	5.97	7.11	7.59	8.09	8.66	9.15	10.17	11.21	12.50	14.22	16.92	19.42	21.13	22.78
8. Of which compensation of employees	3.76	4.50	4.91	5.10	5.36	5.64	6.17	6.58	7.19	8.04	9.33	10.68	11.75	12.57
9. Collective consumption	2.40	2.80	2.87	2.99	3.42	3.65	4.00	4.49	4.83	5.34	6.35	7.29	7.93	8.54
10. Social transfers in kind	3.57	4.31	4.72	5.10	5.24	5.50	6.16	6.72	7.67	8.89	10.58	12.14	13.20	14.23
11. Social transfers other than in kind	4.31	5.21	5.56	5.89	6.20	6.63	7.12	7.56	7.80	8.27	9.76	11.25	12.37	13.05
12. Interest	2.86	2.85	2.88	2.83	2.82	2.65	2.58	2.70	2.21	2.11	1.75	1.70	2.03	2.23
13. Subsidies	0.41	0.47	0.58	0.51	0.51	0.57	0.66	0.65	0.73	0.78	1.23	1.09	1.03	0.99
14. Other current expenditure	0.65	0.81	0.95	1.05	1.13	1.41	1.49	1.70	1.91	2.01	2.40	2.72	3.00	3.24
15. Total current expenditure	14.19	16.45	17.57	18.37	19.32	20.41	22.02	23.82	25.15	27.39	32.06	36.18	39.56	42.28
16. Gross saving	-0.41	-0.57	-0.51	0.22	0.01	1.05	2.19	3.30	5.81	8.16	6.26	5.00	4.12	4.09
17. Capital transfers received	0.53	0.65	0.80	0.63	0.96	0.97	1.21	1.23	1.47	1.35	1.56	1.60	1.64	1.66
18. Total revenue	14.67	16.93	18.30	19.69	20.74	22.89	25.88	28.87	32.96	37.46	40.31	43.21	45.82	48.58
19. Gross fixed capital formation	0.76	0.84	0.98	1.09	1.21	1.41	1.70	2.08	2.85	3.83	5.26	5.61	5.28	5.70
20. Other capital expenditure	0.38	0.42	0.49	0.68	0.85	0.69	0.74	0.70	2.62	1.08	1.24	1.04	1.31	1.38
21. Total expenditure	15.69	18.11	19.49	20.61	21.84	22.97	24.92	27.12	31.14	32.86	38.99	43.26	46.66	49.90
22. Tax burden	12.36	14.00	15.12	16.76	17.58	19.44	21.99	24.90	28.67	33.01	35.09	37.36	39.77	42.23
23. Net lending (+) or net borrowing (-)	-1.02	-1.19	-1.18	-0.92	-1.09	-0.08	0.96	1.75	1.82	4.60	1.32	-0.05	-0.83	-1.32

Table 7B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Ireland

(percent of GDP at market prices)

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	14.4	14.0	13.1	14.0	13.5	13.7	13.5	13.1	13.1	13.2	12.1	12.2	12.4	12.3
2. Current taxes on income and wealth	13.2	14.3	14.9	15.3	13.6	14.1	14.0	13.8	13.7	13.6	13.0	11.8	11.5	11.2
3. Social contributions	7.1	7.6	7.6	7.4	6.8	6.3	5.9	5.6	5.6	5.6	5.8	5.7	5.6	5.6
4. Of which actual social contributions	5.3	5.6	5.6	5.5	5.0	4.6	4.4	4.2	4.3	4.4	4.5	4.5	4.4	4.4
5. Other current revenue	3.3	3.9	3.8	3.4	2.8	2.9	2.7	2.5	2.2	2.1	2.5	2.5	2.4	2.3
6. Total current revenue	38.0	39.7	39.5	40.0	36.7	37.0	36.1	35.0	34.5	34.5	33.5	32.1	31.9	31.3
7. Government consumption expenditure	16.4	17.8	17.6	17.4	16.4	15.8	15.2	14.5	13.9	13.8	14.8	15.2	15.4	15.4
8. Of which compensation of employees	10.4	11.3	11.4	11.0	10.2	9.7	9.2	8.5	8.0	7.8	8.1	8.3	8.6	8.5
9. Collective consumption	6.6	7.0	6.6	6.4	6.5	6.3	6.0	5.8	5.4	5.2	5.5	5.7	5.8	5.8
10. Social transfers in kind	9.8	10.8	10.9	11.0	9.9	9.5	9.2	8.7	8.5	8.6	9.2	9.5	9.6	9.6
11. Social transfers other than in kind	11.9	13.0	12.9	12.7	11.8	11.4	10.6	9.7	8.7	8.0	8.5	8.8	9.0	8.8
12. Interest	7.9	7.1	6.7	6.1	5.4	4.6	3.8	3.5	2.5	2.0	1.5	1.3	1.5	1.5
13. Subsidies	1.1	1.2	1.3	1.1	1.0	1.0	1.0	0.8	0.8	0.8	1.1	0.8	0.8	0.7
14. Other current expenditure	1.8	2.0	2.2	2.3	2.1	2.4	2.2	2.2	2.1	2.0	2.1	2.1	2.2	2.2
15. Total current expenditure	39.1	41.1	40.7	39.5	36.7	35.1	32.8	30.7	28.0	26.6	28.0	28.2	28.9	28.5
16. Gross saving	-1.1	-1.4	-1.2	0.5	0.0	1.8	3.3	4.3	6.5	7.9	5.5	3.9	3.0	2.8
17. Capital transfers received	1.5	1.6	1.8	1.4	1.8	1.7	1.8	1.6	1.6	1.3	1.4	1.2	1.2	1.1
18. Total revenue	40.5	42.3	42.4	42.4	39.4	39.4	38.6	37.2	36.7	36.4	35.2	33.7	33.5	32.8
19. Gross fixed capital formation	2.1	2.1	2.3	2.3	2.3	2.4	2.5	2.7	3.2	3.7	4.6	4.4	3.9	3.8
20. Other capital expenditure	1.0	1.0	1.1	1.5	1.6	1.2	1.1	0.9	2.9	1.0	1.1	0.8	1.0	0.9
21. Total expenditure	43.3	45.3	45.1	44.4	41.5	39.6	37.1	35.0	34.7	31.9	34.1	33.7	34.1	33.7
22. Tax burden	34.1	35.0	35.0	36.1	33.4	33.5	32.8	32.1	31.9	32.1	30.7	29.1	29.1	28.5
23. Net lending (+) or net borrowing (-)	-2.8	-3.0	-2.7	-2.0	-2.1	-0.1	1.4	2.3	2.0	4.5	1.2	0.0	-0.6	-0.9

Table 7C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Ireland

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	0.9	6.5	1.3	14.6	9.3	11.7	13.9	12.4	15.5	15.8	2.3	12.4	8.9	6.9
2. Current taxes on income and wealth	9.1	9.0	13.2	10.3	0.7	14.0	15.3	13.5	15.0	14.2	6.3	1.2	4.2	5.3
3. Social contributions	8.1	8.3	8.9	3.9	4.7	2.8	8.4	9.6	14.6	15.3	14.4	10.0	6.1	6.9
4. Of which actual social contributions	7.5	8.5	8.7	4.6	3.9	2.4	8.8	11.0	18.0	17.2	15.4	10.5	6.1	6.9
5. Other current revenue	28.5	0.8	5.7	-4.9	-5.1	14.0	5.7	7.4	1.5	11.5	33.7	10.8	0.8	5.2
6. Total current revenue	7.5	7.1	7.4	9.0	3.9	11.1	12.8	12.0	14.2	14.8	7.8	7.5	6.0	6.2
7. Government consumption expenditure	9.8	8.6	6.8	6.5	7.1	5.7	11.1	10.3	11.5	13.8	19.0	14.8	8.8	7.8
8. Of which compensation of employees	10.0	8.9	9.0	3.9	5.0	5.2	9.4	6.8	9.3	11.7	16.0	14.5	10.0	7.0
9. Collective consumption	10.2	6.1	2.4	4.2	14.4	6.6	9.7	12.1	7.6	10.4	19.0	14.8	8.8	7.8
10. Social transfers in kind	9.5	10.2	9.7	7.9	2.7	5.0	12.1	9.1	14.0	15.9	19.0	14.8	8.8	7.8
11. Social transfers other than in kind	9.9	10.1	6.6	6.0	5.3	6.8	7.5	6.1	3.1	6.1	18.1	15.2	10.0	5.5
12. Interest	0.9	-1.1	1.2	-1.8	-0.4	-6.0	-2.8	5.0	-18.2	-4.9	-17.0	-2.5	19.0	10.0
13. Subsidies	3.6	9.9	23.7	-12.3	0.5	12.1	16.0	-2.8	13.0	7.2	57.8	-11.8	-5.0	-4.0
14. Other current expenditure 1)	0.2	0.0	0.2	0.1	-0.1	0.3	-0.2	0.0	-0.1	-0.2	0.1	0.0	0.1	0.0
15. Total current expenditure	8.1	7.2	6.8	4.6	5.2	5.7	7.9	8.2	5.6	8.9	17.1	12.8	9.3	6.9
16. Gross saving 1)	-0.3	0.0	0.3	1.7	-0.5	1.8	1.5	1.0	2.2	1.5	-2.5	-1.6	-0.9	-0.2
17. Capital transfers received	24.2	-1.7	23.2	-21.0	52.9	1.2	24.3	1.4	20.0	-8.1	15.7	2.3	2.3	1.5
18. Total revenue	7.8	7.0	8.1	7.6	5.3	10.4	13.0	11.6	14.2	13.6	7.6	7.2	6.1	6.0
19. Gross fixed capital formation	8.4	1.5	16.8	10.7	11.9	16.3	20.0	22.4	37.1	34.7	37.1	6.7	-5.9	8.0
20. Other capital expenditure	0.8	9.7	16.5	40.5	23.6	-18.4	7.9	-6.1	274.7	-58.9	15.1	-16.0	26.0	5.0
21. Total expenditure	7.6	7.2	7.6	5.8	5.9	5.2	8.5	8.8	14.8	5.5	18.7	10.9	7.9	6.9
22. Tax burden	5.5	7.3	8.0	10.9	4.9	10.6	13.1	13.2	15.1	15.1	6.3	7.0	6.5	6.2
23. Net lending (+) or net borrowing (-) 1)	-0.1	-0.1	0.2	0.8	-0.1	1.9	1.6	0.8	-0.2	2.4	-3.3	-1.2	-0.6	-0.3

1) Changes in GDP ratios.

Table 7D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Ireland

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	2.8	3.0	2.7	2.0	2.1	0.1	-1.4	-2.3	-2.0	-4.5	-1.2	0.0	0.6	0.9
2. Interest payments (% of GDP)	7.9	7.1	6.7	6.1	5.4	4.6	3.8	3.5	2.5	2.0	1.5	1.3	1.5	1.5
3. Implicit interest rate 2)	:	7.4	7.2	6.8	6.7	6.1	6.0	6.2	5.2	4.8	4.3	4.0	4.7	4.9
4. Nominal GDP growth rate	7.3	6.2	8.0	7.5	13.3	10.3	15.5	15.6	15.7	14.6	11.2	9.7	6.8	8.2
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.8	3.0	2.7	2.0	2.1	0.1	-1.4	-2.3	-2.0	-4.5	-1.2	0.0	0.6	0.9
6. Contribution of nominal GDP growth	:	-6.1	-7.4	-6.8	-10.6	-7.7	-10.0	-8.8	-7.5	-6.3	-4.0	-3.2	-2.2	-2.6
7. Stock-flow adjustment 3)	:	0.4	0.8	-1.0	0.7	-0.9	2.2	0.9	3.9	0.8	2.6	0.5	1.5	1.6
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-5.1	-4.2	-3.9	-4.1	-3.3	-4.4	-5.3	-5.7	-4.5	-6.5	-2.7	-1.3	-0.9	-0.6
9. Snow-ball effect	:	1.1	-0.8	-0.7	-5.3	-3.2	-6.1	-5.3	-5.0	-4.2	-2.4	-1.9	-0.7	-1.1
10. Stock-flow adjustment 3)	:	0.4	0.8	-1.0	0.7	-0.9	2.2	0.9	3.9	0.8	2.6	0.5	1.5	1.6
(% of GDP)														
11. Change in gross debt 5)	:	-2.7	-3.9	-5.8	-7.9	-8.5	-9.2	-10.1	-5.6	-9.9	-2.6	-3.4	0.0	0.0
12. Level of gross debt (end of year)	101.5	100.2	96.3	90.5	82.7	74.1	65.0	54.9	49.3	39.3	36.8	33.3	33.4	33.3

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 8A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Italy

(Mrd EURO-ITL)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	16.7	37.8	72.8	100.8	111.5	116.1	127.7	164.4	167.5	175.2	176.5	183.6	189.1	196.6
2. Current taxes on income and wealth	18.9	52.2	97.1	128.0	137.0	151.3	165.7	155.7	168.0	172.0	184.1	178.8	177.9	184.4
3. Social contributions	28.0	58.1	98.5	128.4	136.2	147.8	157.3	137.7	141.1	148.1	153.9	159.3	166.5	174.5
4. Of which actual social contributions	25.4	51.3	88.1	112.5	120.3	143.8	153.4	133.8	137.3	144.2	149.9	155.5	162.2	170.1
5. Other current revenue	5.2	12.0	21.0	25.1	28.9	31.4	33.2	34.6	36.3	35.5	38.5	39.4	39.6	40.4
6. Total current revenue	68.8	160.1	289.3	382.2	413.6	446.6	484.0	492.4	513.0	530.7	553.1	561.0	573.1	595.9
7. Government consumption expenditure	33.5	78.4	137.9	163.4	164.8	177.6	186.4	192.2	199.5	213.3	229.7	235.9	245.8	253.5
8. Of which compensation of employees	21.8	48.9	85.7	101.5	103.6	112.9	119.1	114.5	118.0	123.5	131.0	134.6	140.9	144.8
9. Collective consumption	:	:	53.8	65.8	67.0	71.7	73.8	76.0	80.1	82.8	87.1	87.9	94.2	97.5
10. Social transfers in kind	:	:	84.0	97.6	97.8	105.8	112.6	116.2	119.4	130.5	142.5	148.1	151.6	156.0
11. Social transfers other than in kind	25.0	63.6	105.4	147.5	154.3	165.6	177.8	181.9	190.0	195.5	202.2	215.4	225.3	236.2
12. Interest	9.3	36.7	71.7	97.7	106.4	113.0	96.1	89.0	74.7	75.3	78.0	71.3	68.9	69.7
13. Subsidies	5.4	10.8	12.8	14.6	13.6	14.6	12.5	14.4	13.7	13.9	14.5	12.5	12.1	11.9
14. Other current expenditure	1.2	3.0	6.3	10.1	9.7	12.6	13.1	14.1	15.7	15.7	16.5	17.8	18.2	18.7
15. Total current expenditure	74.4	192.5	334.1	433.3	448.8	483.3	486.0	491.7	493.6	513.7	540.9	552.8	570.4	590.0
16. Gross saving	-5.5	-32.4	-44.8	-51.1	-35.1	-36.7	-2.0	0.8	19.4	17.0	12.2	8.2	2.8	5.8
17. Capital transfers received	0.5	1.2	1.6	3.5	7.9	4.3	10.1	7.4	5.6	5.1	3.4	5.6	12.1	4.8
18. Total revenue	68.6	160.6	290.5	386.5	422.8	452.8	496.3	502.4	522.0	539.1	559.3	568.8	587.5	602.8
19. Gross fixed capital formation	6.0	14.7	22.3	19.3	19.7	21.7	22.9	25.5	26.8	27.8	30.2	23.2	27.1	35.1
20. Other capital expenditure	3.0	7.4	14.7	12.5	23.2	15.6	13.0	15.8	17.3	1.9	17.7	19.7	18.1	18.2
21. Total expenditure	82.7	213.8	370.7	465.9	492.9	522.6	524.1	535.6	541.2	546.6	591.6	597.9	617.8	645.4
22. Tax burden	62.4	144.6	263.4	348.4	380.1	420.3	459.2	463.9	479.4	498.3	518.4	526.2	543.5	558.4
23. Net lending (+) or net borrowing (-)	-14.1	-53.2	-80.3	-79.4	-70.1	-69.7	-27.7	-33.2	-19.1	-7.5	-32.2	-29.1	-30.3	-42.6

Table 8B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Italy (percent of GDP at market prices)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	8.4	9.0	10.7	11.8	12.1	11.8	12.4	15.3	15.1	15.0	14.5	14.6	14.5	14.5
2. Current taxes on income and wealth	9.5	12.4	14.2	15.0	14.8	15.4	16.1	14.5	15.2	14.7	15.1	14.2	13.7	13.6
3. Social contributions	14.1	13.8	14.4	15.0	14.8	15.0	15.3	12.8	12.7	12.7	12.6	12.7	12.8	12.8
4. Of which actual social contributions	12.8	12.2	12.9	13.2	13.0	14.6	14.9	12.5	12.4	12.4	12.3	12.4	12.5	12.5
5. Other current revenue	2.6	2.8	3.1	2.9	3.1	3.2	3.2	3.2	3.3	3.0	3.2	3.1	3.0	3.0
6. Total current revenue	34.7	38.1	42.4	44.8	44.8	45.5	47.2	45.9	46.3	45.5	45.3	44.6	44.0	43.8
7. Government consumption expenditure	16.9	18.6	20.2	19.1	17.9	18.1	18.2	17.9	18.0	18.3	18.8	18.8	18.9	18.6
8. Of which compensation of employees	11.0	11.6	12.6	11.9	11.2	11.5	11.6	10.7	10.6	10.6	10.7	10.7	10.8	10.6
9. Collective consumption	:	:	7.9	7.7	7.3	7.3	7.2	7.1	7.2	7.1	7.1	7.0	7.2	7.2
10. Social transfers in kind	:	:	12.3	11.4	10.6	10.8	11.0	10.8	10.8	11.2	11.7	11.8	11.6	11.5
11. Social transfers other than in kind	12.6	15.1	15.5	17.3	16.7	16.9	17.3	17.0	17.1	16.8	16.6	17.1	17.3	17.4
12. Interest	4.7	8.7	10.5	11.4	11.5	11.5	9.4	8.3	6.7	6.5	6.4	5.7	5.3	5.1
13. Subsidies	2.7	2.6	1.9	1.7	1.5	1.5	1.2	1.3	1.2	1.2	1.2	1.0	0.9	0.9
14. Other current expenditure	0.6	0.7	0.9	1.2	1.1	1.3	1.3	1.3	1.4	1.3	1.4	1.4	1.4	1.4
15. Total current expenditure	37.5	45.8	49.0	50.7	48.6	49.2	47.4	45.8	44.5	44.0	44.3	43.9	43.8	43.4
16. Gross saving	-2.8	-7.7	-6.6	-6.0	-3.8	-3.7	-0.2	0.1	1.7	1.5	1.0	0.7	0.2	0.4
17. Capital transfers received	0.2	0.3	0.2	0.4	0.9	0.4	1.0	0.7	0.5	0.4	0.3	0.4	0.9	0.4
18. Total revenue	34.5	38.2	42.6	45.3	45.8	46.1	48.4	46.8	47.1	46.2	45.8	45.2	45.1	44.3
19. Gross fixed capital formation	3.0	3.5	3.3	2.3	2.1	2.2	2.2	2.4	2.4	2.4	2.5	1.8	2.1	2.6
20. Other capital expenditure	1.5	1.8	2.2	1.5	2.5	1.6	1.3	1.5	1.6	0.2	1.4	1.6	1.4	1.3
21. Total expenditure	41.7	50.9	54.3	54.6	53.4	53.2	51.1	49.9	48.8	46.9	48.5	47.5	47.4	47.5
22. Tax burden	31.4	34.4	38.6	40.8	41.2	42.8	44.7	43.2	43.3	42.7	42.5	41.8	41.7	41.1
23. Net lending (+) or net borrowing (-)	-7.1	-12.7	-11.8	-9.3	-7.6	-7.1	-2.7	-3.1	-1.7	-0.6	-2.6	-2.3	-2.3	-3.1

Table 8C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

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

	1985	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	8.6	14.7	9.6	4.0	10.6	4.1	10.0	28.7	1.9	4.6	0.8	4.0	3.0	3.9
2. Current taxes on income and wealth	13.6	13.3	12.9	-1.5	7.0	10.4	9.5	-6.1	7.9	2.3	7.1	-2.9	-0.5	3.6
3. Social contributions	12.7	14.8	4.5	3.8	6.1	8.5	6.5	-12.5	2.5	4.9	3.9	3.5	4.5	4.8
4. Of which actual social contributions	12.6	14.5	4.2	2.8	7.0	19.5	6.7	-12.8	2.7	5.0	4.0	3.7	4.3	4.8
5. Other current revenue	17.5	20.1	15.5	-0.3	15.2	8.9	5.5	4.3	4.9	-2.3	8.6	2.1	0.6	2.0
6. Total current revenue	12.3	14.6	9.3	1.7	8.2	8.0	8.4	1.7	4.2	3.5	4.2	1.4	2.2	4.0
7. Government consumption expenditure	13.4	15.3	2.4	1.5	0.9	7.7	5.0	3.1	3.8	6.9	7.7	2.7	4.2	3.1
8. Of which compensation of employees	10.6	16.7	1.8	2.2	2.0	9.0	5.5	-3.9	3.1	4.7	6.1	2.8	4.7	2.8
9. Collective consumption	:	:	5.9	2.5	2.0	7.0	2.9	3.1	5.3	3.3	5.3	0.8	7.2	3.5
10. Social transfers in kind	:	:	0.2	0.8	0.2	8.3	6.4	3.1	2.8	9.3	9.2	3.9	2.4	2.9
11. Social transfers other than in kind	14.6	10.6	6.3	7.2	4.6	7.3	7.3	2.3	4.5	2.9	3.5	6.5	4.6	4.9
12. Interest	12.6	21.7	6.4	-7.2	8.9	6.2	-14.9	-7.4	-16.0	0.8	3.6	-8.7	-3.3	1.2
13. Subsidies	2.3	-6.1	12.0	-7.8	-6.9	7.6	-14.0	15.0	-5.1	1.6	4.1	-13.7	-2.9	-2.2
14. Other current expenditure 1)	0.1	-0.2	0.3	-0.3	-0.1	0.2	0.0	0.0	0.1	-0.1	0.0	0.1	0.0	0.0
15. Total current expenditure	13.2	13.4	5.6	0.4	3.6	7.7	0.5	1.2	0.4	4.1	5.3	2.2	3.2	3.4
16. Gross saving 1)	-0.4	0.3	1.4	0.9	2.2	0.1	3.5	0.3	1.7	-0.3	-0.5	-0.3	-0.4	0.2
17. Capital transfers received	-35.9	-26.9	-57.6	-51.5	126.2	-46.1	137.3	-27.2	-24.3	-8.5	-33.4	65.0	114.7	-59.9
18. Total revenue	11.6	14.3	6.1	1.0	9.4	7.1	9.6	1.2	3.9	3.3	3.8	1.7	3.3	2.6
19. Gross fixed capital formation	15.9	11.6	-9.7	-9.3	1.9	10.5	5.1	11.7	4.9	3.9	8.5	-23.2	16.9	29.6
20. Other capital expenditure	29.0	18.9	10.3	-6.8	85.7	-32.8	-16.7	21.8	9.4	-89.1	836.8	11.7	-8.3	0.5
21. Total expenditure	13.9	13.5	4.8	0.0	5.8	6.0	0.3	2.2	1.0	1.0	8.2	1.1	3.3	4.5
22. Tax burden	11.0	13.7	5.4	0.2	9.1	10.6	9.2	1.0	3.3	3.9	4.0	1.5	3.3	2.7
23. Net lending (+) or net borrowing (-) 1)	-0.9	0.0	0.4	1.0	1.7	0.5	4.4	-0.4	1.4	1.1	-2.0	0.3	0.0	-0.8

1) Changes in GDP ratios.

Table 8D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Italy

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	11.8	10.7	10.3	9.3	7.6	7.1	2.7	3.1	1.7	0.6	2.6	2.3	2.3	3.1
2. Interest payments (% of GDP)	10.5	12.6	13.0	11.4	11.5	11.5	9.4	8.3	6.7	6.5	6.4	5.7	5.3	5.1
3. Implicit interest rate 2)	:	13.2	12.5	10.2	10.1	9.9	8.0	7.2	6.0	5.9	6.0	5.3	5.1	5.0
4. Nominal GDP growth rate	10.4	5.3	3.0	5.8	8.1	6.4	4.5	4.6	3.3	5.3	4.6	3.1	3.5	4.4
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	11.8	10.7	10.3	9.3	7.6	7.1	2.7	3.1	1.7	0.6	2.6	2.3	2.3	3.1
6. Contribution of nominal GDP growth	:	-5.1	-3.1	-6.4	-9.3	-7.4	-5.2	-5.2	-3.7	-5.8	-4.9	-3.3	-3.6	-4.5
7. Stock-flow adjustment 3)	:	1.5	3.3	2.8	1.1	-0.7	0.6	-1.8	0.6	0.8	1.1	-1.8	0.6	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	1.3	-2.0	-2.8	-2.1	-3.9	-4.4	-6.7	-5.2	-5.0	-5.8	-3.8	-3.4	-3.0	-2.0
9. Snow-ball effect	:	7.5	9.9	5.0	2.3	4.0	4.1	3.1	3.1	0.7	1.5	2.3	1.7	0.6
10. Stock-flow adjustment 3)	:	1.5	3.3	2.8	1.1	-0.7	0.6	-1.8	0.6	0.8	1.1	-1.8	0.6	0.0
(% of GDP)														
11. Change in gross debt 5)	:	7.1	10.5	5.7	-0.6	-1.1	-1.9	-3.9	-1.4	-4.3	-1.1	-2.8	-0.6	-1.3
12. Level of gross debt (end of year)	97.2	107.7	118.1	123.8	123.2	122.1	120.2	116.3	114.9	110.6	109.5	106.7	106.0	104.7

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

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

3) Line 7 = line 10.

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

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

Table 9A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Luxembourg

(Mrd EURO-LUF)

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	1.08	1.33	1.56	1.69	1.65	1.75	1.97	2.17	2.55	3.00	2.96	3.02	3.07	3.12
2. Current taxes on income and wealth	1.55	1.53	1.91	2.12	2.31	2.49	2.69	2.79	2.94	3.29	3.42	3.68	3.74	3.79
3. Social contributions	1.14	1.39	1.51	1.55	1.65	1.69	1.79	1.91	2.10	2.36	2.67	2.84	2.92	2.99
4. Of which actual social contributions	1.01	1.24	1.36	1.39	1.49	1.53	1.62	1.74	1.93	2.19	2.48	2.64	2.71	2.77
5. Other current revenue	0.72	0.78	0.70	0.74	0.75	0.76	0.83	0.88	0.90	0.98	1.09	1.09	1.05	1.06
6. Total current revenue	4.49	5.04	5.68	6.09	6.36	6.69	7.28	7.75	8.50	9.62	10.14	10.63	10.78	10.96
7. Government consumption expenditure	1.68	1.97	2.17	2.26	2.44	2.63	2.78	2.85	3.15	3.35	3.71	4.08	4.43	4.74
8. Of which compensation of employees	0.92	1.08	1.16	1.22	1.28	1.35	1.43	1.50	1.56	1.65	1.78	1.96	2.11	2.24
9. Collective consumption	0.71	0.82	0.88	0.93	1.05	1.12	1.19	1.21	1.30	1.39	1.52	1.70	1.82	1.94
10. Social transfers in kind	0.96	1.15	1.29	1.34	1.38	1.52	1.59	1.64	1.85	1.96	2.20	2.38	2.61	2.79
11. Social transfers other than in kind	1.30	1.64	1.85	1.98	2.18	2.26	2.40	2.51	2.72	2.90	3.17	3.62	3.95	4.26
12. Interest	0.04	0.03	0.04	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.08	0.05	0.04
13. Subsidies	0.24	0.30	0.30	0.35	0.24	0.29	0.29	0.31	0.29	0.34	0.35	0.39	0.39	0.39
14. Other current expenditure	0.26	0.28	0.37	0.37	0.41	0.38	0.45	0.55	0.64	0.66	0.67	0.62	0.65	0.67
15. Total current expenditure	3.51	4.22	4.73	5.01	5.31	5.61	5.98	6.28	6.85	7.30	7.97	8.78	9.48	10.09
16. Gross saving	0.98	0.82	0.95	1.08	1.05	1.09	1.30	1.46	1.64	2.32	2.17	1.85	1.30	0.87
17. Capital transfers received	0.02	0.02	0.03	0.03	0.03	0.02	0.04	0.03	0.04	0.04	0.04	0.05	0.04	0.04
18. Total revenue	4.42	4.97	5.62	6.02	6.29	6.61	7.21	7.68	8.40	9.51	10.02	10.54	10.43	10.72
19. Gross fixed capital formation	0.42	0.56	0.62	0.54	0.61	0.65	0.65	0.77	0.85	0.86	0.93	1.03	1.18	1.31
20. Other capital expenditure	0.13	0.20	0.17	0.21	0.20	0.19	0.19	0.21	0.18	0.23	-0.10	0.32	0.21	-0.11
21. Total expenditure	3.97	4.88	5.43	5.66	6.02	6.34	6.71	7.16	7.75	8.24	8.64	9.98	10.48	11.01
22. Tax burden	3.76	4.21	4.99	5.33	5.60	5.91	6.44	6.84	7.57	8.58	9.00	9.50	9.65	9.82
23. Net lending (+) or net borrowing (-)	0.45	0.08	0.19	0.35	0.28	0.27	0.50	0.52	0.65	1.27	1.38	0.56	-0.05	-0.29

Table 9B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Luxembourg

(percent of GDP at market prices)

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	11.8	12.4	13.1	13.2	12.5	12.6	12.7	12.8	13.7	14.4	13.8	13.8	13.5	13.2
2. Current taxes on income and wealth	16.8	14.3	16.1	16.7	17.5	17.9	17.4	16.4	15.8	15.8	15.9	16.8	16.5	15.9
3. Social contributions	12.5	13.0	12.8	12.2	12.5	12.1	11.5	11.2	11.3	11.4	12.4	12.9	12.9	12.6
4. Of which actual social contributions	11.1	11.6	11.5	10.9	11.2	11.0	10.5	10.2	10.4	10.5	11.5	12.0	11.9	11.7
5. Other current revenue	7.8	7.3	5.9	5.8	5.7	5.4	5.3	5.2	4.8	4.7	5.1	4.9	4.6	4.4
6. Total current revenue	48.9	47.0	48.0	47.9	48.2	48.1	47.0	45.6	45.7	46.2	47.1	48.4	47.6	46.1
7. Government consumption expenditure	18.3	18.4	18.3	17.8	18.5	18.9	17.9	16.8	16.9	16.1	17.3	18.6	19.6	19.9
8. Of which compensation of employees	10.1	10.0	9.8	9.6	9.7	9.7	9.2	8.8	8.4	7.9	8.3	8.9	9.3	9.4
9. Collective consumption	7.8	7.7	7.4	7.3	8.0	8.0	7.7	7.1	7.0	6.7	7.1	7.7	8.0	8.2
10. Social transfers in kind	10.5	10.8	10.9	10.5	10.5	10.9	10.2	9.7	10.0	9.4	10.2	10.8	11.5	11.8
11. Social transfers other than in kind	14.2	15.2	15.6	15.6	16.5	16.2	15.5	14.8	14.6	13.9	14.7	16.5	17.4	17.9
12. Interest	0.4	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.4	0.2	0.2
13. Subsidies	2.6	2.8	2.5	2.7	1.8	2.1	1.9	1.8	1.5	1.6	1.6	1.8	1.7	1.7
14. Other current expenditure	2.8	2.6	3.2	2.9	3.1	2.7	2.9	3.2	3.5	3.2	3.1	2.8	2.9	2.8
15. Total current expenditure	38.2	39.4	39.9	39.4	40.2	40.3	38.6	36.9	36.9	35.1	37.0	40.0	41.8	42.5
16. Gross saving	10.6	7.6	8.1	8.5	8.0	7.8	8.4	8.6	8.8	11.1	10.1	8.4	5.7	3.7
17. Capital transfers received	0.2	0.2	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
18. Total revenue	48.2	46.3	47.4	47.3	47.6	47.4	46.5	45.1	45.2	45.7	46.6	48.0	46.0	45.1
19. Gross fixed capital formation	4.6	5.2	5.2	4.3	4.6	4.7	4.2	4.5	4.6	4.1	4.3	4.7	5.2	5.5
20. Other capital expenditure	1.4	1.8	1.5	1.7	1.5	1.3	1.2	1.2	1.0	1.1	-0.5	1.4	0.9	-0.5
21. Total expenditure	43.3	45.5	45.8	44.5	45.5	45.5	43.3	42.1	41.7	39.6	40.2	45.5	46.3	46.4
22. Tax burden	41.0	39.2	42.1	41.9	42.4	42.4	41.6	40.2	40.8	41.2	41.8	43.3	42.6	41.3
23. Net lending (+) or net borrowing (-)	4.9	0.8	1.6	2.8	2.1	1.9	3.2	3.0	3.5	6.1	6.4	2.5	-0.2	-1.2

Table 9C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Luxembourg

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	9.7	12.5	16.7	8.4	-2.1	6.2	12.6	10.0	17.5	17.4	-1.2	2.2	1.3	1.9
2. Current taxes on income and wealth	-0.4	-0.6	24.9	10.9	9.1	7.8	7.9	3.7	5.5	11.7	4.2	7.5	1.8	1.1
3. Social contributions	9.6	11.1	8.6	2.5	6.5	2.4	5.6	6.8	10.1	12.5	12.8	6.6	2.8	2.4
4. Of which actual social contributions	9.8	11.6	9.3	2.3	6.8	3.0	5.9	7.3	11.0	13.3	13.4	6.6	2.5	2.4
5. Other current revenue	1.3	7.5	-10.3	5.0	1.8	1.0	9.6	6.1	2.3	8.5	11.7	-0.4	-3.6	0.7
6. Total current revenue	4.8	7.1	12.8	7.3	4.4	5.2	8.8	6.4	9.6	13.3	5.4	4.9	1.4	1.7
7. Government consumption expenditure	7.1	9.8	9.8	4.5	7.7	8.0	5.4	2.7	10.4	6.3	10.9	9.9	8.6	6.9
8. Of which compensation of employees	6.4	9.7	8.0	4.9	4.8	5.3	6.4	4.5	4.5	5.7	7.7	10.3	7.4	6.1
9. Collective consumption	5.7	8.8	7.1	5.6	13.5	5.9	6.5	1.5	7.4	6.9	9.4	11.9	7.3	6.8
10. Social transfers in kind	8.2	10.6	11.7	3.6	3.7	9.7	4.6	3.6	12.6	5.9	12.0	8.5	9.6	7.0
11. Social transfers other than in kind	16.0	8.1	13.1	7.2	9.8	3.9	6.3	4.4	8.2	6.8	9.2	14.2	9.3	7.7
12. Interest	-5.3	1.2	14.2	18.3	0.2	4.9	7.6	16.2	-6.2	-2.3	5.4	34.1	-34.9	-20.0
13. Subsidies	15.3	9.6	-0.5	17.2	-30.4	18.9	0.2	7.4	-7.9	19.3	3.5	9.2	1.2	0.4
14. Other current expenditure 1)	0.4	-0.6	0.6	-0.2	0.2	-0.4	0.2	0.3	0.2	-0.3	0.0	-0.3	0.1	-0.1
15. Total current expenditure	12.2	7.2	12.0	6.0	6.0	5.6	6.6	5.2	9.0	6.6	9.1	10.3	7.9	6.4
16. Gross saving 1)	-3.1	0.1	0.4	0.4	-0.5	-0.2	0.6	0.2	0.2	2.3	-1.0	-1.7	-2.7	-2.1
17. Capital transfers received	14.4	6.7	31.5	-12.5	18.2	-28.4	71.1	-30.5	48.2	1.2	-4.6	29.6	-14.3	-3.0
18. Total revenue	4.9	7.1	13.0	7.1	4.6	5.0	9.1	6.5	9.4	13.2	5.4	5.2	-1.0	2.7
19. Gross fixed capital formation	16.9	13.5	11.1	-12.2	11.4	7.6	0.3	17.4	11.1	0.3	8.9	10.4	15.2	10.9
20. Other capital expenditure	42.5	10.9	-11.8	22.1	-5.9	-7.7	3.1	7.7	-14.2	30.6	-143.9	-411.5	-32.9	-152.0
21. Total expenditure	13.8	8.0	11.1	4.4	6.2	5.3	5.9	6.6	8.2	6.3	4.9	15.6	5.0	5.0
22. Tax burden	6.0	5.5	18.5	6.9	5.1	5.5	9.0	6.3	10.7	13.2	4.9	5.5	1.6	1.7
23. Net lending (+) or net borrowing (-) 1)	-3.7	-0.4	0.8	1.2	-0.7	-0.2	1.3	-0.2	0.5	2.6	0.3	-3.9	-2.8	-1.0

1) Changes in GDP ratios.

Table 9D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Luxembourg

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	-4.9	-0.8	-1.6	-2.8	-2.1	-1.9	-3.2	-3.0	-3.5	-6.1	-6.4	-2.5	0.2	1.2
2. Interest payments (% of GDP)	0.4	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.4	0.2	0.2
3. Implicit interest rate 2)	:	8.9	7.7	6.9	6.8	6.6	6.1	6.5	5.3	5.0	5.1	6.6	4.1	4.4
4. Nominal GDP growth rate	8.0	5.6	10.4	7.5	3.8	5.4	11.2	9.8	9.3	12.0	3.3	1.4	3.2	4.8
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	-4.9	-0.8	-1.6	-2.8	-2.1	-1.9	-3.2	-3.0	-3.5	-6.1	-6.4	-2.5	0.2	1.2
6. Contribution of nominal GDP growth	:	-0.2	-0.4	-0.4	-0.2	-0.3	-0.6	-0.5	-0.5	-0.6	-0.2	-0.1	-0.2	-0.2
7. Stock-flow adjustment 3)	:	1.9	3.0	2.8	2.6	2.8	3.7	3.8	3.7	6.4	6.6	2.8	-1.7	-1.7
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-5.3	-1.1	-1.9	-3.1	-2.5	-2.3	-3.6	-3.4	-3.8	-6.4	-6.7	-2.9	0.0	1.1
9. Snow-ball effect	:	0.1	-0.1	0.0	0.2	0.1	-0.3	-0.2	-0.2	-0.4	0.1	0.3	0.0	0.0
10. Stock-flow adjustment 3)	:	1.9	3.0	2.8	2.6	2.8	3.7	3.8	3.7	6.4	6.6	2.8	-1.7	-1.7
(% of GDP)														
11. Change in gross debt 5)	:	0.9	0.9	-0.3	0.3	0.5	-0.1	0.2	-0.3	-0.4	0.0	0.1	-1.6	-0.6
12. Level of gross debt (end of year)	4.4	4.7	5.7	5.4	5.6	6.2	6.1	6.3	6.0	5.6	5.6	5.7	4.1	3.4

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

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

3) Line 7 = line 10.

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

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

Table 10A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Netherlands

(Mrd EURO-NLG)

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	25.1	27.8	30.5	30.9	32.5	35.2	38.2	41.0	45.7	48.8	54.2	55.2	58.0	59.1
2. Current taxes on income and wealth	36.6	40.9	44.3	38.5	37.5	40.6	41.5	43.1	45.5	48.6	51.3	53.3	52.1	52.9
3. Social contributions	40.2	47.4	48.5	53.3	52.0	52.3	55.4	58.2	64.0	68.8	65.6	65.8	71.6	72.7
4. Of which actual social contributions	36.9	44.1	45.1	49.9	48.4	48.7	51.7	54.3	59.9	64.5	61.1	61.4	67.0	67.9
5. Other current revenue	17.4	19.2	19.1	18.3	18.0	18.3	18.2	17.8	17.6	19.3	22.5	24.6	22.4	21.7
6. Total current revenue	119.3	135.3	142.3	141.0	140.0	146.5	153.3	160.0	172.8	185.4	193.5	198.9	204.1	206.3
7. Government consumption expenditure	57.1	64.8	67.5	69.6	72.6	72.9	76.4	80.4	85.5	91.2	99.5	107.8	111.3	115.5
8. Of which compensation of employees	26.7	29.5	30.7	31.4	32.6	32.8	34.1	35.9	38.1	40.3	43.4	47.0	48.5	50.4
9. Collective consumption	28.9	31.5	32.6	33.4	34.9	35.5	36.6	38.3	40.6	42.7	46.7	50.0	51.5	53.6
10. Social transfers in kind	28.2	33.3	34.8	36.2	37.7	37.4	39.8	42.1	44.9	48.4	52.8	57.7	59.7	61.9
11. Social transfers other than in kind	44.4	47.6	48.7	47.4	46.3	46.5	46.3	46.2	46.7	47.6	49.8	52.3	56.2	58.6
12. Interest	14.3	16.8	17.0	16.6	17.8	17.6	17.3	17.2	16.8	15.7	14.9	14.4	13.9	13.8
13. Subsidies	5.5	6.2	5.8	5.6	3.2	3.7	5.0	5.2	5.9	5.9	6.5	6.7	6.2	5.8
14. Other current expenditure	1.9	2.6	3.1	3.3	3.3	3.8	4.2	4.7	5.2	6.7	7.1	6.7	7.5	7.7
15. Total current expenditure	123.2	138.1	141.9	142.5	143.3	144.5	149.1	153.7	160.1	167.1	177.7	187.8	195.0	201.5
16. Gross saving	-3.9	-2.7	0.4	-1.5	-3.3	1.9	4.2	6.3	12.7	18.3	15.8	11.1	9.0	4.8
17. Capital transfers received	0.7	0.9	1.0	1.1	1.0	1.8	1.2	1.3	1.6	1.8	1.8	1.9	2.0	2.1
18. Total revenue	120.4	137.5	145.3	144.0	142.9	150.6	157.2	164.5	178.0	191.0	199.7	204.8	211.0	215.0
19. Gross fixed capital formation	7.3	8.4	8.2	8.5	9.0	9.9	9.7	10.4	11.2	12.8	14.5	15.5	16.5	16.4
20. Other capital expenditure	2.4	1.0	0.9	1.1	1.3	-0.4	-0.5	0.0	0.7	-1.4	2.5	2.5	1.8	1.8
21. Total expenditure	133.4	148.7	153.1	154.0	155.4	156.4	161.0	167.2	175.6	182.2	199.1	209.8	218.2	226.3
22. Tax burden	102.0	116.6	123.7	123.2	122.6	128.6	135.8	142.9	155.8	166.9	171.6	174.9	182.1	184.9
23. Net lending (+) or net borrowing (-)	-12.9	-11.2	-7.8	-9.9	-12.5	-5.7	-3.7	-2.7	2.5	8.7	0.6	-5.0	-7.2	-11.3

Table 10B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Netherlands

(percent of GDP at market prices)

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	10.3	10.4	11.1	10.7	10.7	11.2	11.4	11.6	12.2	12.1	12.6	12.4	12.6	12.4
2. Current taxes on income and wealth	15.0	15.3	16.2	13.4	12.4	12.9	12.4	12.2	12.2	12.1	11.9	12.0	11.3	11.1
3. Social contributions	16.5	17.8	17.7	18.5	17.2	16.6	16.6	16.4	17.1	17.1	15.3	14.8	15.6	15.3
4. Of which actual social contributions	15.2	16.5	16.4	17.3	16.0	15.5	15.5	15.3	16.0	16.0	14.2	13.8	14.6	14.3
5. Other current revenue	7.2	7.2	7.0	6.4	6.0	5.8	5.5	5.0	4.7	4.8	5.2	5.5	4.9	4.6
6. Total current revenue	49.0	50.7	51.9	49.0	46.3	46.5	45.9	45.2	46.2	46.0	45.1	44.8	44.4	43.5
7. Government consumption expenditure	23.5	24.3	24.6	24.2	24.0	23.1	22.9	22.7	22.9	22.6	23.2	24.3	24.2	24.3
8. Of which compensation of employees	11.0	11.0	11.2	10.9	10.8	10.4	10.2	10.1	10.2	10.0	10.1	10.6	10.6	10.6
9. Collective consumption	11.9	11.8	11.9	11.6	11.6	11.3	11.0	10.8	10.9	10.6	10.9	11.3	11.2	11.3
10. Social transfers in kind	11.6	12.5	12.7	12.6	12.5	11.9	11.9	11.9	12.0	12.0	12.3	13.0	13.0	13.0
11. Social transfers other than in kind	18.3	17.8	17.8	16.5	15.3	14.8	13.9	13.0	12.5	11.8	11.6	11.8	12.2	12.4
12. Interest	5.9	6.3	6.2	5.8	5.9	5.6	5.2	4.8	4.5	3.9	3.5	3.2	3.0	2.9
13. Subsidies	2.3	2.3	2.1	1.9	1.1	1.2	1.5	1.5	1.6	1.5	1.5	1.5	1.4	1.2
14. Other current expenditure	0.8	1.0	1.1	1.1	1.1	1.2	1.2	1.3	1.4	1.7	1.6	1.5	1.6	1.6
15. Total current expenditure	50.6	51.8	51.8	49.5	47.4	45.9	44.7	43.4	42.8	41.5	41.4	42.3	42.4	42.4
16. Gross saving	-1.6	-1.0	0.1	-0.5	-1.1	0.6	1.3	1.8	3.4	4.6	3.7	2.5	2.0	1.0
17. Capital transfers received	0.3	0.3	0.4	0.4	0.3	0.6	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4
18. Total revenue	49.5	51.5	53.0	50.1	47.3	47.8	47.1	46.4	47.6	47.4	46.5	46.1	45.9	45.3
19. Gross fixed capital formation	3.0	3.1	3.0	2.9	3.0	3.1	2.9	2.9	3.0	3.2	3.4	3.5	3.6	3.5
20. Other capital expenditure	1.0	0.4	0.3	0.4	0.4	-0.1	-0.2	0.0	0.2	-0.3	0.6	0.6	0.4	0.4
21. Total expenditure	54.8	55.7	55.8	53.5	51.4	49.6	48.2	47.2	46.9	45.3	46.4	47.2	47.5	47.7
22. Tax burden	41.9	43.7	45.1	42.8	40.6	40.8	40.7	40.3	41.7	41.5	40.0	39.4	39.6	38.9
23. Net lending (+) or net borrowing (-)	-5.3	-4.2	-2.8	-3.5	-4.2	-1.8	-1.1	-0.8	0.7	2.2	0.1	-1.1	-1.6	-2.4

Table 10C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Netherlands

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

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	6.7	4.2	9.6	1.3	5.2	8.5	8.4	7.4	11.4	6.9	11.2	1.8	5.0	1.9
2. Current taxes on income and wealth	18.6	-2.3	8.4	-13.1	-2.6	8.4	2.1	3.9	5.6	6.7	5.5	4.0	-2.3	1.5
3. Social contributions	-3.8	7.2	2.2	10.0	-2.5	0.6	5.9	4.9	10.1	7.4	-4.6	0.4	8.8	1.5
4. Of which actual social contributions	-4.6	7.6	2.2	10.7	-2.9	0.6	6.0	5.0	10.5	7.5	-5.2	0.4	9.2	1.4
5. Other current revenue	7.6	-0.8	-0.7	-4.2	-1.6	1.6	-0.2	-2.4	-1.0	9.3	16.5	9.5	-9.0	-3.1
6. Total current revenue	6.2	2.4	5.2	-1.0	-0.7	4.7	4.7	4.4	8.0	7.3	4.4	2.8	2.6	1.1
7. Government consumption expenditure	4.8	6.6	4.1	3.2	4.4	0.3	4.9	5.3	6.3	6.6	9.1	8.3	3.3	3.8
8. Of which compensation of employees	3.5	6.1	4.2	2.2	3.9	0.7	4.0	5.1	6.1	5.8	7.7	8.3	3.3	3.8
9. Collective consumption	4.7	3.8	3.5	2.3	4.7	1.6	3.2	4.7	6.0	5.3	9.2	7.2	3.1	4.0
10. Social transfers in kind	4.9	9.5	4.6	4.0	4.1	-0.8	6.5	5.8	6.7	7.9	9.0	9.4	3.4	3.7
11. Social transfers other than in kind	12.5	3.9	2.4	-2.6	-2.3	0.5	-0.6	-0.1	1.0	1.9	4.7	4.9	7.5	4.4
12. Interest	6.7	7.5	1.1	-1.9	6.8	-1.2	-1.6	-0.7	-2.2	-6.5	-4.9	-3.6	-3.2	-0.6
13. Subsidies	4.1	7.7	-7.4	-2.6	-42.1	15.4	32.6	4.5	13.5	0.5	9.0	3.7	-7.2	-6.9
14. Other current expenditure 1)	-0.1	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.1	0.3	0.0	-0.1	0.1	0.0
15. Total current expenditure	7.5	5.9	2.8	0.4	0.5	0.9	3.1	3.1	4.1	4.4	6.4	5.7	3.8	3.3
16. Gross saving 1)	-0.6	-1.7	1.2	-0.7	-0.6	1.7	0.7	0.5	1.6	1.1	-0.9	-1.2	-0.5	-0.9
17. Capital transfers received	-2.8	-1.9	9.9	18.8	-10.8	71.6	-32.7	14.0	18.5	13.3	-1.4	8.3	3.3	3.8
18. Total revenue	6.2	2.8	5.7	-0.9	-0.8	5.4	4.4	4.6	8.2	7.3	4.6	2.6	3.0	1.9
19. Gross fixed capital formation	6.6	9.2	-1.9	2.9	5.7	10.1	-2.0	7.3	7.8	14.1	13.3	7.5	6.3	-0.6
20. Other capital expenditure	-20.7	-46.3	-8.0	21.0	20.6	-133.6	24.0	-105.9	2034.4	-297.7	-287.8	0.2	-31.0	1.8
21. Total expenditure	6.8	5.7	2.9	0.6	0.9	0.6	2.9	3.9	5.0	3.8	9.3	5.4	4.0	3.7
22. Tax burden	5.7	2.8	6.0	-0.4	-0.5	4.9	5.5	5.3	9.0	7.1	2.8	1.9	4.1	1.6
23. Net lending (+) or net borrowing (-) 1)	-0.3	-1.5	1.4	-0.6	-0.7	2.3	0.7	0.3	1.4	1.5	-2.0	-1.3	-0.4	-0.8

1) Changes in GDP ratios.

Table 10D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Netherlands

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	5.3	4.2	2.8	3.5	4.2	1.8	1.1	0.8	-0.7	-2.2	-0.1	1.1	1.6	2.4
2. Interest payments (% of GDP)	5.9	6.3	6.2	5.8	5.9	5.6	5.2	4.8	4.5	3.9	3.5	3.2	3.0	2.9
3. Implicit interest rate 2)	:	8.5	8.2	7.7	8.1	7.5	7.3	7.4	7.1	6.7	6.7	6.4	6.0	5.7
4. Nominal GDP growth rate	6.4	4.1	2.7	5.0	5.0	4.2	5.9	6.1	5.6	7.6	6.6	3.5	3.5	3.3
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	5.3	4.2	2.8	3.5	4.2	1.8	1.1	0.8	-0.7	-2.2	-0.1	1.1	1.6	2.4
6. Contribution of nominal GDP growth	:	-3.0	-2.1	-3.8	-3.7	-3.1	-4.2	-4.0	-3.5	-4.5	-3.5	-1.8	-1.8	-1.7
7. Stock-flow adjustment 3)	:	-0.3	0.5	-2.4	0.4	-0.7	-2.2	0.1	0.5	-0.7	0.7	0.4	0.0	-0.3
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-0.5	-2.1	-3.4	-2.3	-1.7	-3.8	-4.1	-4.1	-5.1	-6.1	-3.6	-2.1	-1.5	-0.5
9. Snow-ball effect	:	3.3	4.1	2.0	2.2	2.4	1.0	0.8	0.9	-0.6	0.0	1.4	1.3	1.2
10. Stock-flow adjustment 3)	:	-0.3	0.5	-2.4	0.4	-0.7	-2.2	0.1	0.5	-0.7	0.7	0.4	0.0	-0.3
(% of GDP)														
11. Change in gross debt 5)	:	0.9	1.2	-2.7	0.9	-2.0	-5.3	-3.2	-3.7	-7.3	-2.9	-0.2	-0.2	0.4
12. Level of gross debt (end of year)	77.0	77.8	79.0	76.3	77.2	75.2	69.9	66.8	63.1	55.8	52.8	52.6	52.4	52.8

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 11A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Austria

(Mrd EURO-ATS)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	11.8	16.3	20.8	25.7	24.5	25.8	27.1	28.3	29.5	30.2	31.1	31.6	32.3	34.3
2. Current taxes on income and wealth	8.9	12.7	15.6	18.7	20.7	23.3	24.6	26.0	26.3	27.4	32.1	32.2	33.4	35.1
3. Social contributions	11.0	15.8	20.8	28.6	30.0	31.1	31.7	32.8	33.9	35.0	36.0	36.8	37.5	38.5
4. Of which actual social contributions	9.5	13.6	17.9	24.9	26.2	27.2	27.9	28.9	29.9	30.8	31.7	32.2	32.9	33.7
5. Other current revenue	3.9	5.5	7.7	9.4	9.9	9.3	7.0	6.8	6.9	7.3	9.0	9.1	9.1	9.1
6. Total current revenue	35.5	50.4	64.9	82.4	85.1	89.5	90.4	93.8	96.7	99.9	108.2	109.6	112.3	116.9
7. Government consumption expenditure	13.8	19.8	25.3	33.9	35.2	36.1	35.9	37.2	39.0	39.8	40.5	41.4	42.8	44.0
8. Of which compensation of employees	8.6	12.4	15.9	21.0	21.8	22.0	21.0	21.6	22.4	22.9	21.6	21.5	22.2	22.7
9. Collective consumption	5.8	8.3	10.1	12.9	13.9	14.3	14.3	14.9	15.5	15.6	16.0	15.9	16.5	16.8
10. Social transfers in kind	8.0	11.5	15.2	21.0	21.3	21.8	21.6	22.4	23.5	24.2	24.5	25.5	26.4	27.2
11. Social transfers other than in kind	12.5	18.4	23.8	32.4	33.6	34.6	34.6	35.3	36.8	38.3	39.4	41.1	42.8	44.4
12. Interest	1.8	3.5	5.4	6.7	7.6	7.8	7.3	7.4	7.1	7.5	7.5	7.7	7.7	7.8
13. Subsidies	2.4	3.2	4.1	4.8	5.0	4.7	4.7	5.3	5.1	5.0	5.5	5.7	6.3	6.2
14. Other current expenditure	1.6	2.3	3.0	4.4	4.3	4.7	4.6	5.2	5.5	5.4	6.4	6.7	6.9	7.2
15. Total current expenditure	32.1	47.2	61.7	82.3	85.8	88.0	87.1	90.4	93.5	96.0	99.4	102.6	106.6	109.6
16. Gross saving	3.4	3.2	3.2	0.2	-0.7	1.5	3.3	3.4	3.2	4.0	8.7	7.0	5.7	7.3
17. Capital transfers received	0.1	0.2	0.2	0.2	0.4	0.3	0.5	0.2	0.5	0.4	0.4	0.4	0.4	0.4
18. Total revenue	37.1	52.5	67.6	86.7	89.6	94.0	95.1	98.6	102.0	105.1	110.7	111.4	113.0	116.5
19. Gross fixed capital formation	3.2	3.5	4.1	5.5	5.3	5.1	3.6	3.5	3.4	3.1	2.5	2.5	2.5	2.5
20. Other capital expenditure	1.5	2.6	2.5	3.2	3.5	3.9	3.9	4.8	4.7	4.3	6.1	6.1	6.0	6.1
21. Total expenditure	38.3	55.3	70.9	94.9	98.7	101.1	98.7	103.4	106.4	108.2	110.2	112.7	115.5	117.3
22. Tax burden	30.2	42.7	54.3	69.4	73.6	77.9	81.5	84.7	87.5	90.1	96.6	97.7	100.3	104.9
23. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.2	-8.2	-9.1	-7.1	-3.7	-4.8	-4.5	-3.0	0.6	-1.2	-2.5	-0.8

Table 11B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Austria

(percent of GDP at market prices)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	15.7	16.2	15.6	15.5	14.2	14.5	14.9	14.9	15.0	14.6	14.7	14.6	14.6	14.9
2. Current taxes on income and wealth	11.9	12.6	11.7	11.3	12.0	13.1	13.5	13.6	13.4	13.3	15.2	14.8	15.1	15.3
3. Social contributions	14.7	15.6	15.6	17.3	17.4	17.5	17.4	17.2	17.2	16.9	17.0	16.9	16.9	16.8
4. Of which actual social contributions	12.7	13.5	13.4	15.1	15.2	15.3	15.3	15.2	15.2	14.9	15.0	14.9	14.8	14.7
5. Other current revenue	5.2	5.5	5.8	5.7	5.7	5.2	3.8	3.5	3.5	3.5	4.2	4.2	4.1	4.0
6. Total current revenue	47.5	50.0	48.6	49.8	49.4	50.3	49.5	49.2	49.0	48.3	51.1	50.5	50.6	50.9
7. Government consumption expenditure	18.5	19.6	18.9	20.5	20.4	20.3	19.7	19.5	19.8	19.2	19.1	19.1	19.3	19.2
8. Of which compensation of employees	11.6	12.3	11.9	12.7	12.6	12.4	11.5	11.3	11.4	11.1	10.2	9.9	10.0	9.9
9. Collective consumption	7.7	8.2	7.6	7.8	8.1	8.0	7.8	7.8	7.9	7.5	7.6	7.4	7.4	7.3
10. Social transfers in kind	10.8	11.4	11.4	12.7	12.4	12.3	11.9	11.7	11.9	11.7	11.6	11.8	11.9	11.9
11. Social transfers other than in kind	16.8	18.2	17.8	19.6	19.5	19.5	18.9	18.5	18.7	18.5	18.6	18.9	19.3	19.3
12. Interest	2.4	3.5	4.1	4.1	4.4	4.4	4.0	3.9	3.6	3.6	3.6	3.5	3.5	3.4
13. Subsidies	3.2	3.2	3.1	2.9	2.9	2.6	2.6	2.8	2.6	2.4	2.6	2.6	2.9	2.7
14. Other current expenditure	2.2	2.3	2.3	2.7	2.5	2.6	2.5	2.7	2.8	2.6	3.0	3.1	3.1	3.1
15. Total current expenditure	43.0	46.8	46.2	49.7	49.8	49.4	47.7	47.4	47.4	46.4	46.9	47.3	48.1	47.7
16. Gross saving	4.5	3.2	2.4	0.1	-0.4	0.9	1.8	1.8	1.6	1.9	4.1	3.2	2.6	3.2
17. Capital transfers received	0.1	0.2	0.1	0.1	0.2	0.2	0.3	0.1	0.3	0.2	0.2	0.2	0.2	0.2
18. Total revenue	49.6	52.1	50.6	52.4	52.0	52.8	52.1	51.7	51.7	50.8	52.3	51.4	51.0	50.7
19. Gross fixed capital formation	4.3	3.5	3.1	3.3	3.1	2.8	2.0	1.8	1.7	1.5	1.2	1.2	1.1	1.1
20. Other capital expenditure	2.0	2.6	1.9	1.9	2.0	2.2	2.1	2.5	2.4	2.1	2.9	2.8	2.7	2.6
21. Total expenditure	51.3	54.9	53.1	57.4	57.3	56.8	54.1	54.2	54.0	52.2	52.0	52.0	52.1	51.1
22. Tax burden	40.5	42.4	40.7	41.9	42.7	43.7	44.7	44.4	44.4	43.5	45.6	45.1	45.2	45.7
23. Net lending (+) or net borrowing (-)	-1.7	-2.8	-2.4	-5.0	-5.3	-4.0	-2.0	-2.5	-2.3	-1.5	0.3	-0.6	-1.1	-0.4

Table 11C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Austria

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

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	7.7	4.6	6.1	4.8	-4.5	5.2	5.1	4.4	4.4	2.3	2.9	1.6	2.2	6.0
2. Current taxes on income and wealth	8.9	11.7	14.1	-7.3	10.7	13.0	5.5	5.4	1.5	4.2	17.1	0.2	3.8	5.0
3. Social contributions	10.2	8.0	6.7	7.8	4.8	3.5	1.9	3.4	3.6	3.2	2.8	2.1	2.1	2.6
4. Of which actual social contributions	10.8	8.1	6.8	8.4	5.2	3.9	2.6	3.4	3.6	2.9	2.9	1.6	2.0	2.6
5. Other current revenue	16.5	6.3	9.6	2.5	4.4	-5.9	-24.9	-3.0	1.5	5.7	23.7	0.8	0.3	0.1
6. Total current revenue	9.7	7.6	8.5	2.5	3.2	5.2	1.0	3.8	3.1	3.4	8.2	1.3	2.5	4.1
7. Government consumption expenditure	7.5	6.5	6.4	5.9	3.9	2.6	-0.6	3.7	4.8	1.9	1.9	2.2	3.3	2.8
8. Of which compensation of employees	7.1	6.8	6.8	5.0	3.8	1.0	-4.8	2.9	3.9	2.3	-5.8	-0.5	3.2	2.2
9. Collective consumption	5.3	5.4	5.1	5.7	7.2	3.1	-0.4	4.2	4.4	0.5	2.8	-0.5	3.2	2.2
10. Social transfers in kind	9.2	7.4	7.3	6.0	1.8	2.3	-0.8	3.4	5.1	2.9	1.3	4.0	3.4	3.2
11. Social transfers other than in kind	6.7	7.7	7.1	6.0	3.9	3.0	-0.2	2.1	4.4	4.0	2.9	4.2	4.2	3.7
12. Interest	16.1	11.0	10.9	-1.0	12.5	3.3	-6.4	1.5	-4.7	6.0	0.3	1.9	0.5	0.4
13. Subsidies	11.6	10.7	4.8	-9.9	3.8	-6.2	0.0	12.6	-3.9	-1.1	10.6	3.0	11.3	-2.0
14. Other current expenditure 1)	0.0	0.1	-0.1	0.0	-0.2	0.1	-0.1	0.2	0.1	-0.2	0.4	0.1	0.0	0.0
15. Total current expenditure	7.9	7.7	6.8	4.2	4.3	2.6	-1.1	3.9	3.4	2.7	3.6	3.1	3.9	2.8
16. Gross saving 1)	0.8	0.0	0.7	-0.8	-0.5	1.3	1.0	-0.1	-0.1	0.3	2.2	-0.9	-0.7	0.6
17. Capital transfers received	6.4	-3.8	-8.1	3.0	69.0	-23.7	70.8	-55.3	126.7	-13.9	-7.3	2.2	3.3	2.8
18. Total revenue	9.5	7.5	8.5	2.9	3.4	4.9	1.1	3.7	3.4	3.1	5.3	0.6	1.4	3.1
19. Gross fixed capital formation	0.8	2.1	4.4	5.8	-3.4	-4.1	-29.3	-1.7	-2.6	-8.3	-20.8	2.3	-0.4	-0.4
20. Other capital expenditure	31.6	11.8	16.5	0.3	10.3	10.7	1.3	23.5	-2.2	-9.3	42.4	-0.2	-1.0	1.0
21. Total expenditure	7.9	7.5	7.1	4.4	4.0	2.4	-2.3	4.7	3.0	1.6	1.9	2.3	2.5	1.6
22. Tax burden	9.0	7.7	8.5	2.4	6.1	5.8	4.7	3.9	3.2	3.0	7.2	1.2	2.7	4.5
23. Net lending (+) or net borrowing (-) 1)	0.7	0.0	0.7	-0.7	-0.3	1.3	2.0	-0.5	0.2	0.8	1.7	-0.8	-0.5	0.7

1) Changes in GDP ratios.

Table 11D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Austria

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	2.4	2.0	4.2	5.0	5.3	4.0	2.0	2.5	2.3	1.5	-0.3	0.6	1.1	0.4
2. Interest payments (% of GDP)	4.1	4.3	4.3	4.1	4.4	4.4	4.0	3.9	3.6	3.6	3.6	3.5	3.5	3.4
3. Implicit interest rate 2)	:	7.9	7.8	6.9	7.1	6.6	6.0	6.3	5.8	5.7	5.5	5.4	5.3	5.1
4. Nominal GDP growth rate	8.2	6.0	3.4	5.4	4.2	3.3	2.5	4.5	3.4	5.0	2.3	2.3	2.3	3.5
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.4	2.0	4.2	5.0	5.3	4.0	2.0	2.5	2.3	1.5	-0.3	0.6	1.1	0.4
6. Contribution of nominal GDP growth	:	-3.3	-1.9	-3.2	-2.6	-2.2	-1.7	-2.8	-2.1	-3.2	-1.5	-1.5	-1.5	-2.3
7. Stock-flow adjustment 3)	:	1.0	2.3	1.1	1.8	-1.8	-4.7	-0.8	3.6	1.1	2.3	1.2	1.3	0.2
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-1.6	-2.3	-0.1	0.9	0.9	-0.4	-2.0	-1.4	-1.3	-2.2	-3.8	-3.0	-2.4	-3.0
9. Snow-ball effect	:	1.0	2.5	0.9	1.8	2.2	2.3	1.1	1.5	0.4	2.0	2.0	2.0	1.0
10. Stock-flow adjustment 3)	:	1.0	2.3	1.1	1.8	-1.8	-4.7	-0.8	3.6	1.1	2.3	1.2	1.3	0.2
(% of GDP)														
11. Change in gross debt 5)	:	-0.3	4.7	2.9	4.5	-0.1	-4.4	-1.0	3.8	-0.6	0.5	0.3	0.9	-1.7
12. Level of gross debt (end of year)	57.2	57.2	61.8	64.7	69.2	69.1	64.7	63.7	67.5	66.8	67.3	67.6	68.5	66.8

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 12A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Portugal

(Mrd EURO-PTE)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	11.02	12.07	12.80	14.48	16.01	16.69	17.67	19.48	20.35	21.69
2. Current taxes on income and wealth	7.16	8.18	8.93	9.43	10.61	12.01	12.07	12.57	12.86	13.28
3. Social contributions	8.85	9.41	10.42	11.35	12.27	13.61	14.65	15.77	16.31	16.88
4. Of which actual social contributions	8.14	8.76	9.77	10.60	11.47	12.56	13.53	14.60	15.11	15.64
5. Other current revenue	3.32	3.74	3.76	4.06	4.29	4.21	4.53	4.92	5.18	5.50
6. Total current revenue	30.36	33.40	35.91	39.32	43.17	46.52	48.93	52.73	54.69	57.35
7. Government consumption expenditure	15.03	16.33	17.70	19.12	21.25	23.70	25.57	27.45	28.57	29.51
8. Of which compensation of employees	10.99	11.83	12.84	14.10	15.60	17.33	18.72	19.93	20.19	20.34
9. Collective consumption	6.14	6.27	7.21	7.70	8.51	9.68	10.44	11.21	11.67	12.06
10. Social transfers in kind	8.89	10.06	10.49	11.42	12.74	14.02	15.13	16.24	16.89	17.45
11. Social transfers other than in kind	9.52	10.22	10.86	11.85	12.84	14.28	15.35	16.78	17.78	18.85
12. Interest	5.06	4.64	3.93	3.50	3.46	3.68	3.83	3.88	4.13	4.22
13. Subsidies	1.09	1.28	1.15	1.48	1.82	1.24	1.65	1.82	1.92	2.02
14. Other current expenditure	1.33	1.66	1.85	2.11	2.37	2.77	2.74	2.96	3.11	3.26
15. Total current expenditure	32.02	34.13	35.51	38.07	41.74	45.66	49.13	52.88	55.51	57.86
16. Gross saving	-1.66	-0.73	0.40	1.25	1.43	0.86	-0.20	-0.15	-0.82	-0.51
17. Capital transfers received	1.51	1.78	2.17	1.59	1.92	1.66	2.34	2.93	3.10	3.25
18. Total revenue	31.98	35.39	38.33	41.35	45.81	48.85	51.75	56.07	58.44	61.27
19. Gross fixed capital formation	3.02	3.60	4.05	3.98	4.48	4.44	5.04	4.67	4.90	5.09
20. Other capital expenditure	1.25	1.57	1.85	2.06	1.94	1.34	2.30	1.67	2.10	2.18
21. Total expenditure	36.40	39.51	41.66	44.55	48.88	52.11	56.94	59.62	63.16	65.81
22. Tax burden	26.68	29.19	31.75	34.58	38.28	41.42	43.35	47.79	49.52	51.88
23. Net lending (+) or net borrowing (-)	-4.42	-4.12	-3.32	-3.20	-3.07	-3.27	-5.19	-3.55	-4.72	-4.54

Table 12B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Portugal

(percent of GDP at market prices)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	13.6	14.0	13.8	14.3	14.8	14.4	14.4	15.1	15.2	15.5
2. Current taxes on income and wealth	8.9	9.5	9.6	9.3	9.8	10.4	9.8	9.7	9.6	9.5
3. Social contributions	11.0	10.9	11.2	11.2	11.4	11.8	11.9	12.2	12.1	12.0
4. Of which actual social contributions	10.1	10.2	10.5	10.5	10.6	10.9	11.0	11.3	11.3	11.1
5. Other current revenue	4.1	4.3	4.0	4.0	4.0	3.6	3.7	3.8	3.9	3.9
6. Total current revenue	37.6	38.7	38.6	38.9	40.0	40.3	39.8	40.8	40.7	40.9
7. Government consumption expenditure	18.6	18.9	19.0	18.9	19.7	20.5	20.8	21.2	21.3	21.0
8. Of which compensation of employees	13.6	13.7	13.8	14.0	14.4	15.0	15.2	15.4	15.0	14.5
9. Collective consumption	7.6	7.3	7.8	7.6	7.9	8.4	8.5	8.7	8.7	8.6
10. Social transfers in kind	11.0	11.7	11.3	11.3	11.8	12.1	12.3	12.6	12.6	12.4
11. Social transfers other than in kind	11.8	11.8	11.7	11.7	11.9	12.4	12.5	13.0	13.2	13.4
12. Interest	6.3	5.4	4.2	3.5	3.2	3.2	3.1	3.0	3.1	3.0
13. Subsidies	1.3	1.5	1.2	1.5	1.7	1.1	1.3	1.4	1.4	1.4
14. Other current expenditure	1.6	1.9	2.0	2.1	2.2	2.4	2.2	2.3	2.3	2.3
15. Total current expenditure	39.6	39.6	38.2	37.7	38.6	39.5	40.0	40.9	41.3	41.2
16. Gross saving	-2.1	-0.8	0.4	1.2	1.3	0.7	-0.2	-0.1	-0.6	-0.4
17. Capital transfers received	1.9	2.1	2.3	1.6	1.8	1.4	1.9	2.3	2.3	2.3
18. Total revenue	39.6	41.0	41.2	41.0	42.4	42.3	42.1	43.4	43.5	43.7
19. Gross fixed capital formation	3.7	4.2	4.4	3.9	4.1	3.8	4.1	3.6	3.6	3.6
20. Other capital expenditure	1.5	1.8	2.0	2.0	1.8	1.2	1.9	1.3	1.6	1.6
21. Total expenditure	45.0	45.8	44.8	44.1	45.2	45.1	46.3	46.2	47.0	46.9
22. Tax burden	33.0	33.9	34.1	34.3	35.4	35.8	35.3	37.0	36.9	37.0
23. Net lending (+) or net borrowing (-)	-5.5	-4.8	-3.6	-3.2	-2.8	-2.8	-4.2	-2.8	-3.5	-3.2

Table 12C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Portugal

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	9.5	6.0	13.1	10.6	4.3	5.8	10.2	4.4	6.6
2. Current taxes on income and wealth	14.3	9.1	5.6	12.5	13.2	0.6	4.1	2.2	3.3
3. Social contributions	6.3	10.8	8.9	8.1	10.9	7.7	7.6	3.5	3.5
4. Of which actual social contributions	7.7	11.4	8.5	8.2	9.5	7.7	7.9	3.5	3.5
5. Other current revenue	12.6	0.4	8.2	5.5	-1.8	7.7	8.4	5.3	6.1
6. Total current revenue	10.0	7.5	9.5	9.8	7.8	5.2	7.8	3.7	4.9
7. Government consumption expenditure	8.6	8.4	8.0	11.1	11.5	7.9	7.4	4.1	3.3
8. Of which compensation of employees	7.6	8.6	9.8	10.7	11.0	8.0	6.5	1.3	0.7
9. Collective consumption	2.0	15.1	6.8	10.5	13.7	7.9	7.4	4.1	3.3
10. Social transfers in kind	13.2	4.2	8.9	11.6	10.0	7.9	7.4	4.0	3.3
11. Social transfers other than in kind	7.4	6.3	9.1	8.3	11.2	7.5	9.3	6.0	6.0
12. Interest	-8.3	-15.1	-11.1	-1.0	6.3	4.0	1.4	6.4	2.1
13. Subsidies	18.3	-10.3	28.5	22.9	-32.0	33.0	10.3	6.0	5.0
14. Other current expenditure 1)	0.3	0.1	0.1	0.1	0.2	-0.2	0.1	0.0	0.0
15. Total current expenditure	6.6	4.0	7.2	9.6	9.4	7.6	7.6	5.0	4.2
16. Gross saving 1)	1.2	1.3	0.8	0.1	-0.6	-0.9	0.0	-0.5	0.2
17. Capital transfers received	18.3	22.1	-26.9	20.9	-13.8	41.5	24.9	5.8	4.8
18. Total revenue	10.7	8.3	7.9	10.8	6.6	5.9	8.3	4.2	4.8
19. Gross fixed capital formation	19.2	12.6	-1.7	12.5	-0.8	13.4	-7.4	5.0	4.0
20. Other capital expenditure	25.8	17.7	11.2	-5.4	-31.1	71.4	-27.4	25.8	4.0
21. Total expenditure	8.5	5.4	6.9	9.7	6.6	9.3	4.7	5.9	4.2
22. Tax burden	9.4	8.8	8.9	10.7	8.2	4.7	7.8	3.6	4.7
23. Net lending (+) or net borrowing (-) 1)	0.7	1.2	0.4	0.3	0.0	-1.4	1.5	-0.8	0.3

1) Changes in GDP ratios.

Table 12D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Portugal

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	6.6	4.8	8.1	7.7	5.5	4.8	3.6	3.2	2.8	2.8	4.2	2.8	3.5	3.2
2. Interest payments (% of GDP)	8.6	8.5	7.7	6.6	6.3	5.4	4.2	3.5	3.2	3.2	3.1	3.0	3.1	3.0
3. Implicit interest rate 2)	:	15.8	15.0	12.1	10.9	8.9	7.3	6.4	6.2	6.3	6.2	5.7	5.5	5.3
4. Nominal GDP growth rate	17.6	12.7	5.2	8.3	7.9	6.7	7.9	8.5	7.0	7.0	6.4	5.2	3.9	4.5
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	6.6	4.8	8.1	7.7	5.5	4.8	3.6	3.2	2.8	2.8	4.2	2.8	3.5	3.2
6. Contribution of nominal GDP growth	:	-6.8	-2.7	-4.5	-4.5	-4.0	-4.6	-4.7	-3.6	-3.5	-3.2	-2.8	-2.2	-2.6
7. Stock-flow adjustment 3)	:	-4.2	-0.7	-0.2	1.2	-2.1	-2.8	-2.7	0.1	-0.3	1.3	2.5	0.0	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-2.0	-3.8	0.3	1.1	-0.8	-0.6	-0.7	-0.3	-0.4	-0.4	1.1	-0.3	0.4	0.2
9. Snow-ball effect	:	1.7	5.1	2.1	1.7	1.3	-0.4	-1.2	-0.4	-0.3	-0.1	0.2	0.9	0.5
10. Stock-flow adjustment 3)	:	-4.2	-0.7	-0.2	1.2	-2.1	-2.8	-2.7	0.1	-0.3	1.3	2.5	0.0	0.0
(% of GDP)														
11. Change in gross debt 5)	:	-6.3	4.7	3.0	2.2	-1.4	-3.8	-4.1	-0.7	-1.0	2.3	2.6	1.3	0.7
12. Level of gross debt (end of year)	58.3	54.4	59.1	62.1	64.3	62.9	59.1	55.0	54.3	53.3	55.6	58.1	59.5	60.2

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

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

3) Line 7 = line 10.

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

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

Table 13A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Finland

(Mrd EURO-FIM)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	4.36	8.18	13.40	12.84	12.73	13.33	15.24	16.31	17.05	17.68	17.95	18.86	19.42	19.91
2. Current taxes on income and wealth	4.69	9.43	15.43	15.13	16.58	18.77	19.79	21.99	22.65	27.89	26.45	27.06	26.95	27.69
3. Social contributions	3.58	6.49	11.33	13.92	14.11	14.05	14.35	15.10	15.77	15.94	16.94	17.20	17.38	18.03
4. Of which actual social contributions	3.06	5.50	10.64	13.71	13.89	13.83	14.13	14.98	15.69	15.91	16.94	17.20	17.38	18.03
5. Other current revenue	1.43	3.14	5.48	5.86	6.92	6.74	6.68	6.94	6.48	8.03	8.69	8.79	8.83	9.05
6. Total current revenue	14.06	27.24	45.64	47.76	50.33	52.89	56.05	60.33	61.93	69.54	70.03	71.91	72.58	74.68
7. Government consumption expenditure	6.13	11.71	19.04	20.54	21.63	22.84	23.84	25.08	25.94	27.01	28.26	30.15	31.48	32.81
8. Of which compensation of employees	4.26	8.36	13.33	13.94	14.50	15.25	15.57	16.09	16.50	17.15	17.91	18.77	19.57	20.40
9. Collective consumption	2.36	4.24	6.55	7.74	8.06	8.50	9.09	9.40	9.64	9.86	9.92	10.68	11.13	11.59
10. Social transfers in kind	3.77	7.47	12.49	12.80	13.57	14.35	14.75	15.68	16.30	17.15	18.34	19.47	20.35	21.22
11. Social transfers other than in kind	3.61	7.92	13.08	20.90	21.05	21.17	21.24	21.33	21.73	21.44	22.21	23.10	24.14	24.97
12. Interest	0.33	1.02	1.25	3.67	3.83	4.21	4.55	4.15	3.72	3.72	3.72	3.14	3.13	3.12
13. Subsidies	1.05	1.75	2.55	2.77	2.65	1.98	1.92	1.92	1.89	1.97	1.96	1.97	1.99	2.03
14. Other current expenditure	0.36	0.76	1.47	1.66	1.87	2.14	2.56	2.69	2.88	3.11	3.13	3.33	3.51	3.63
15. Total current expenditure	11.48	23.15	37.39	49.55	51.03	52.34	54.10	55.17	56.16	57.24	59.28	61.68	64.24	66.56
16. Gross saving	2.58	4.09	8.26	-1.79	-0.70	0.54	1.96	5.16	5.77	12.30	10.76	10.24	8.34	8.12
17. Capital transfers received	0.03	0.14	0.15	0.17	0.17	0.23	0.28	0.32	0.36	0.43	0.44	0.52	0.54	0.56
18. Total revenue	14.92	28.96	48.03	50.75	52.82	55.74	58.96	63.20	64.92	72.78	73.54	75.40	76.01	78.17
19. Gross fixed capital formation	1.22	2.03	3.29	2.61	2.61	2.83	3.36	3.35	3.37	3.38	3.60	3.91	3.94	4.00
20. Other capital expenditure	0.23	0.30	0.47	0.76	0.60	0.93	0.27	0.36	0.32	0.31	0.60	0.22	0.23	0.23
21. Total expenditure	13.77	27.06	43.38	55.73	56.55	58.72	60.35	61.42	62.47	63.74	66.55	68.77	71.29	73.72
22. Tax burden	12.14	23.17	39.62	41.85	44.04	46.81	50.09	54.21	56.38	62.53	62.43	64.10	64.98	66.90
23. Net lending (+) or net borrowing (-)	1.16	1.90	4.64	-4.98	-3.73	-2.98	-1.40	1.78	2.45	9.04	6.99	6.63	4.71	4.45

Table 13B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Finland

(percent of GDP at market prices)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	13.3	14.4	15.2	14.6	13.4	13.5	14.2	14.0	14.2	13.6	13.2	13.5	13.5	13.2
2. Current taxes on income and wealth	14.3	16.6	17.5	17.2	17.4	19.0	18.5	18.9	18.9	21.4	19.5	19.4	18.7	18.4
3. Social contributions	10.9	11.4	12.9	15.8	14.8	14.2	13.4	13.0	13.1	12.2	12.5	12.3	12.1	12.0
4. Of which actual social contributions	9.3	9.7	12.1	15.6	14.6	14.0	13.2	12.9	13.1	12.2	12.5	12.3	12.1	12.0
5. Other current revenue	4.3	5.5	6.2	6.7	7.3	6.8	6.2	6.0	5.4	6.2	6.4	6.3	6.1	6.0
6. Total current revenue	42.8	47.9	51.9	54.4	52.8	53.6	52.3	51.8	51.6	53.4	51.6	51.5	50.4	49.6
7. Government consumption expenditure	18.7	20.6	21.6	23.4	22.7	23.1	22.3	21.5	21.6	20.7	20.8	21.6	21.8	21.8
8. Of which compensation of employees	13.0	14.7	15.1	15.9	15.2	15.4	14.5	13.8	13.8	13.2	13.2	13.4	13.6	13.6
9. Collective consumption	7.2	7.5	7.4	8.8	8.5	8.6	8.5	8.1	8.0	7.6	7.3	7.6	7.7	7.7
10. Social transfers in kind	11.5	13.1	14.2	14.6	14.2	14.5	13.8	13.5	13.6	13.2	13.5	13.9	14.1	14.1
11. Social transfers other than in kind	11.0	13.9	14.9	23.8	22.1	21.4	19.8	18.3	18.1	16.5	16.4	16.5	16.8	16.6
12. Interest	1.0	1.8	1.4	4.2	4.0	4.3	4.2	3.6	3.1	2.9	2.7	2.2	2.2	2.1
13. Subsidies	3.2	3.1	2.9	3.2	2.8	2.0	1.8	1.6	1.6	1.5	1.4	1.4	1.4	1.3
14. Other current expenditure	1.1	1.3	1.7	1.9	2.0	2.2	2.4	2.3	2.4	2.4	2.3	2.4	2.4	2.4
15. Total current expenditure	34.9	40.7	42.5	56.4	53.6	53.0	50.5	47.4	46.8	44.0	43.7	44.1	44.6	44.3
16. Gross saving	7.9	7.2	9.4	-2.0	-0.7	0.6	1.8	4.4	4.8	9.4	7.9	7.3	5.8	5.4
17. Capital transfers received	0.1	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4
18. Total revenue	45.4	50.9	54.6	57.8	55.5	56.5	55.0	54.3	54.1	55.9	54.2	54.0	52.8	52.0
19. Gross fixed capital formation	3.7	3.6	3.7	3.0	2.7	2.9	3.1	2.9	2.8	2.6	2.6	2.8	2.7	2.7
20. Other capital expenditure	0.7	0.5	0.5	0.9	0.6	0.9	0.3	0.3	0.3	0.2	0.4	0.2	0.2	0.2
21. Total expenditure	41.9	47.6	49.3	63.4	59.4	59.5	56.3	52.8	52.1	48.9	49.0	49.2	49.5	49.0
22. Tax burden	37.0	40.8	45.0	47.6	46.2	47.4	46.8	46.6	47.0	48.0	46.0	45.9	45.1	44.5
23. Net lending (+) or net borrowing (-)	3.5	3.3	5.3	-5.7	-3.9	-3.0	-1.3	1.5	2.0	6.9	5.1	4.7	3.3	3.0

Table 13C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Finland

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

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	14.4	10.0	1.1	5.6	-0.8	4.7	14.3	7.0	4.5	3.7	1.5	5.1	3.0	2.5
2. Current taxes on income and wealth	16.0	12.8	10.2	15.4	9.6	13.2	5.4	11.1	3.0	23.1	-5.2	2.3	-0.4	2.8
3. Social contributions	18.1	18.4	18.5	11.2	1.3	-0.4	2.2	5.2	4.4	1.1	6.3	1.5	1.0	3.8
4. Of which actual social contributions	18.6	19.8	19.2	11.4	1.3	-0.4	2.2	6.0	4.8	1.3	6.5	1.5	1.0	3.8
5. Other current revenue	17.2	12.9	18.1	-18.7	18.0	-2.6	-1.0	3.9	-6.6	24.0	8.2	1.2	0.4	2.5
6. Total current revenue	16.2	13.2	10.1	6.1	5.4	5.1	6.0	7.6	2.7	12.3	0.7	2.7	0.9	2.9
7. Government consumption expenditure	16.5	13.6	13.2	2.0	5.3	5.6	4.3	5.2	3.4	4.1	4.7	6.7	4.4	4.2
8. Of which compensation of employees	14.1	13.0	11.3	0.1	4.0	5.2	2.1	3.3	2.5	4.0	4.4	4.8	4.3	4.2
9. Collective consumption	17.4	11.6	13.5	3.5	4.1	5.5	7.0	3.4	2.6	2.2	0.6	7.7	4.2	4.1
10. Social transfers in kind	16.0	14.8	13.0	1.2	6.0	5.7	2.8	6.3	3.9	5.2	7.0	6.1	4.5	4.3
11. Social transfers other than in kind	11.9	15.2	16.1	5.3	0.7	0.6	0.3	0.4	1.9	-1.3	3.6	4.0	4.5	3.5
12. Interest	25.4	19.7	3.5	-1.0	4.2	10.1	7.9	-8.7	-10.5	0.1	-0.1	-15.5	-0.4	-0.2
13. Subsidies	8.7	6.5	10.7	-0.2	-4.2	-25.5	-3.0	-0.1	-1.1	3.9	-0.7	0.6	1.2	2.0
14. Other current expenditure 1)	0.0	0.1	0.1	-0.4	0.1	0.2	0.2	-0.1	0.1	0.0	-0.1	0.1	0.1	0.0
15. Total current expenditure	14.5	13.8	13.6	2.5	3.0	2.6	3.3	2.0	1.8	1.9	3.6	4.0	4.2	3.6
16. Gross saving 1)	0.6	0.1	-0.9	2.0	1.3	1.3	1.3	2.6	0.4	4.6	-1.5	-0.6	-1.5	-0.4
17. Capital transfers received	13.0	171.7	27.6	-19.5	-0.6	36.0	17.5	15.3	14.8	18.7	1.2	17.8	4.8	3.1
18. Total revenue	16.2	13.4	9.9	6.1	4.1	5.5	5.8	7.2	2.7	12.1	1.0	2.5	0.8	2.8
19. Gross fixed capital formation	19.6	10.9	21.4	7.6	0.0	8.6	18.6	-0.4	0.7	0.3	6.5	8.6	0.7	1.5
20. Other capital expenditure	34.7	9.9	28.7	52.5	-21.7	55.5	-70.8	31.0	-9.9	-4.4	96.4	-63.7	4.9	-0.5
21. Total expenditure	15.4	13.4	13.9	3.4	1.5	3.9	2.8	1.8	1.7	2.0	4.4	3.3	3.7	3.4
22. Tax burden	16.1	13.4	9.1	10.9	5.2	6.3	7.0	8.2	4.0	10.9	-0.2	2.7	1.1	3.0
23. Net lending (+) or net borrowing (-) 1)	0.3	0.2	-1.4	1.6	1.8	0.9	1.7	2.8	0.5	4.9	-1.8	-0.4	-1.5	-0.3

1) Changes in GDP ratios.

Table 13D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Finland

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	-5.3	5.6	7.3	5.7	3.9	3.0	1.3	-1.5	-2.0	-6.9	-5.1	-4.7	-3.3	-3.0
2. Interest payments (% of GDP)	1.4	2.6	4.5	4.2	4.0	4.3	4.2	3.6	3.1	2.9	2.7	2.2	2.2	2.1
3. Implicit interest rate 2)	:	11.1	11.2	7.9	7.5	7.8	8.1	7.2	6.6	6.6	6.4	5.3	5.2	5.1
4. Nominal GDP growth rate	5.5	-2.5	1.2	6.0	8.4	3.6	8.5	8.7	3.1	8.6	4.3	2.9	3.1	4.4
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	-5.3	5.6	7.3	5.7	3.9	3.0	1.3	-1.5	-2.0	-6.9	-5.1	-4.7	-3.3	-3.0
6. Contribution of nominal GDP growth	:	0.6	-0.5	-3.2	-4.5	-2.0	-4.5	-4.3	-1.4	-3.7	-1.8	-1.2	-1.3	-1.8
7. Stock-flow adjustment 3)	:	11.8	8.6	-0.5	-0.3	-1.0	0.2	0.4	1.9	8.1	6.2	4.9	4.1	3.9
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-6.7	3.1	2.8	1.5	-0.1	-1.2	-2.9	-5.1	-5.1	-9.8	-7.9	-7.0	-5.4	-5.0
9. Snow-ball effect	:	3.1	4.0	1.0	-0.5	2.3	-0.2	-0.7	1.7	-0.9	0.9	1.0	0.9	0.3
10. Stock-flow adjustment 3)	:	11.8	8.6	-0.5	-0.3	-1.0	0.2	0.4	1.9	8.1	6.2	4.9	4.1	3.9
(% of GDP)														
11. Change in gross debt 5)	:	18.0	15.4	2.0	-0.9	0.0	-3.0	-5.4	-1.5	-2.5	-0.8	-1.1	-0.4	-0.9
12. Level of gross debt (end of year)	14.3	40.6	56.0	58.0	57.1	57.0	54.0	48.6	47.0	44.5	43.8	42.7	42.3	41.4

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 14A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Sweden

(Mrd SEK)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	262	270	277	293	309	338	383	357	371	400	425	444
2. Current taxes on income and wealth	298	315	346	379	395	429	440	466	503	451	477	504
3. Social contributions	206	221	243	268	274	287	275	328	351	365	373	386
4. Of which actual social contributions	199	210	233	257	264	277	264	314	337	350	357	371
5. Other current revenue	141	136	145	141	130	136	126	130	114	117	172	180
6. Total current revenue	906	942	1011	1081	1108	1190	1224	1281	1339	1332	1447	1515
7. Government consumption expenditure	455	468	483	506	516	543	571	590	618	656	685	715
8. Of which compensation of employees	287	291	296	312	317	320	329	345	363	382	387	404
9. Collective consumption	143	148	149	157	159	163	175	184	192	204	214	223
10. Social transfers in kind	312	320	335	349	356	380	396	406	425	451	472	492
11. Social transfers other than in kind	349	364	365	357	357	368	378	384	394	412	447	465
12. Interest	90	105	117	119	119	108	96	89	74	69	66	67
13. Subsidies	69	67	66	58	51	43	42	35	35	37	38	39
14. Other current expenditure	27	31	35	31	32	38	38	48	51	54	113	114
15. Total current expenditure	990	1034	1066	1072	1075	1101	1125	1145	1171	1228	1349	1401
16. Gross saving	-84	-93	-55	9	33	89	99	136	168	105	98	114
17. Capital transfers received	3	2	4	3	4	4	4	4	4	5	4	4
18. Total revenue	950	997	1068	1133	1161	1244	1281	1337	1398	1393	1451	1519
19. Gross fixed capital formation	59	67	70	64	59	62	67	63	69	76	79	84
20. Other capital expenditure	40	15	10	1	11	-14	5	1	2	3	3	3
21. Total expenditure	1129	1169	1200	1186	1194	1199	1250	1262	1297	1363	1432	1488
22. Tax burden	723	756	871	943	983	1059	1101	1154	1228	1215	1276	1336
23. Net lending (+) or net borrowing (-)	-180	-172	-132	-53	-33	45	31	76	102	30	19	31

Table 14B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Sweden

(percent of GDP at market prices)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	16.9	16.4	15.6	16.1	16.3	17.1	18.4	16.3	16.4	17.1	17.5	17.5
2. Current taxes on income and wealth	19.3	19.1	19.5	20.9	20.9	21.7	21.2	21.2	22.2	19.3	19.7	19.8
3. Social contributions	13.3	13.4	13.7	14.7	14.5	14.5	13.2	14.9	15.5	15.6	15.4	15.2
4. Of which actual social contributions	12.9	12.7	13.1	14.2	14.0	14.0	12.7	14.3	14.9	15.0	14.7	14.6
5. Other current revenue	9.1	8.3	8.2	7.8	6.9	6.9	6.1	5.9	5.0	5.0	7.1	7.1
6. Total current revenue	58.6	57.1	57.1	59.5	58.6	60.3	58.9	58.3	59.1	56.9	59.7	59.6
7. Government consumption expenditure	29.4	28.4	27.3	27.9	27.3	27.5	27.5	26.8	27.2	28.0	28.3	28.1
8. Of which compensation of employees	18.5	17.7	16.7	17.2	16.8	16.2	15.8	15.7	16.0	16.3	16.0	15.9
9. Collective consumption	9.2	9.0	8.4	8.6	8.4	8.3	8.4	8.4	8.5	8.7	8.8	8.8
10. Social transfers in kind	20.2	19.4	18.9	19.2	18.8	19.2	19.1	18.5	18.8	19.3	19.5	19.4
11. Social transfers other than in kind	22.6	22.1	20.6	19.6	18.9	18.7	18.2	17.5	17.4	17.6	18.4	18.3
12. Interest	5.8	6.4	6.6	6.6	6.3	5.5	4.6	4.0	3.3	2.9	2.7	2.6
13. Subsidies	4.5	4.1	3.7	3.2	2.7	2.2	2.0	1.6	1.5	1.6	1.6	1.5
14. Other current expenditure	1.7	1.9	2.0	1.7	1.7	1.9	1.8	2.2	2.3	2.3	4.6	4.5
15. Total current expenditure	64.0	62.8	60.2	59.0	56.9	55.8	54.1	52.1	51.7	52.5	55.7	55.1
16. Gross saving	-5.4	-5.6	-3.1	0.5	1.8	4.5	4.7	6.2	7.4	4.5	4.0	4.5
17. Capital transfers received	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1
18. Total revenue	61.5	60.5	60.3	62.4	61.4	63.0	61.6	60.9	61.7	59.5	59.9	59.7
19. Gross fixed capital formation	3.8	4.1	4.0	3.5	3.1	3.2	3.2	2.9	3.0	3.2	3.3	3.3
20. Other capital expenditure	2.6	0.9	0.6	0.0	0.6	-0.7	0.2	0.0	0.1	0.1	0.1	0.1
21. Total expenditure	73.1	71.0	67.7	65.3	63.1	60.7	60.2	57.4	57.2	58.2	59.1	58.5
22. Tax burden	46.8	45.9	49.1	51.9	52.0	53.6	53.0	52.5	54.2	51.9	52.7	52.6
23. Net lending (+) or net borrowing (-)	-11.6	-10.5	-7.4	-2.9	-1.7	2.3	1.5	3.4	4.5	1.3	0.8	1.2

Table 14C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	3.1	2.8	5.6	5.5	9.6	13.0	-6.6	3.9	7.8	6.2	4.7
2. Current taxes on income and wealth	5.9	9.9	9.5	4.2	8.5	2.7	6.0	7.8	-10.4	5.9	5.6
3. Social contributions	7.0	10.2	10.2	2.2	4.7	-4.1	19.1	7.2	4.0	2.1	3.7
4. Of which actual social contributions	5.6	10.9	10.5	2.6	4.8	-4.7	19.2	7.4	3.8	2.1	3.7
5. Other current revenue	-3.3	6.4	-2.4	-7.8	4.2	-6.9	2.8	-12.2	2.3	47.8	4.6
6. Total current revenue	3.9	7.4	6.9	2.5	7.4	2.9	4.7	4.5	-0.5	8.6	4.7
7. Government consumption expenditure	2.8	3.3	4.8	1.8	5.3	5.2	3.2	4.7	6.2	4.5	4.4
8. Of which compensation of employees	1.5	1.7	5.3	1.6	0.9	3.0	4.8	5.2	5.2	1.5	4.2
9. Collective consumption	3.8	0.3	5.7	1.4	2.6	7.3	4.8	4.7	6.2	4.5	4.4
10. Social transfers in kind	2.4	4.6	4.4	2.0	6.5	4.4	2.5	4.7	6.2	4.5	4.4
11. Social transfers other than in kind	4.2	0.2	-2.2	0.2	3.1	2.5	1.6	2.6	4.7	8.5	4.0
12. Interest	16.7	12.0	1.4	0.2	-9.2	-11.0	-7.8	-16.8	-7.3	-3.3	1.5
13. Subsidies	-3.0	-1.6	-11.2	-12.6	-16.1	-2.5	-16.7	-0.1	7.8	2.0	2.0
14. Other current expenditure 1)	0.1	0.1	-0.2	-0.1	0.3	-0.1	0.4	0.1	0.0	2.3	-0.1
15. Total current expenditure	4.5	3.1	0.6	0.3	2.4	2.2	1.8	2.2	4.8	9.9	3.8
16. Gross saving 1)	-0.2	2.6	3.6	1.3	2.7	0.2	1.4	1.2	-3.0	-0.5	0.5
17. Capital transfers received	-17.0	59.2	-21.2	29.3	3.1	-4.7	13.0	12.0	10.3	-25.0	0.0
18. Total revenue	4.9	7.2	6.1	2.4	7.1	3.0	4.4	4.6	-0.4	4.1	4.7
19. Gross fixed capital formation	14.7	4.5	-8.4	-8.7	6.3	6.8	-4.7	8.7	10.3	4.0	6.0
20. Other capital expenditure	-63.0	-29.7	-92.1	1241.1	-228.6	-133.1	-83.7	217.5	39.0	0.0	0.0
21. Total expenditure	3.5	2.6	-1.1	0.6	0.5	4.3	0.9	2.8	5.1	5.1	3.9
22. Tax burden	4.3	9.6	8.3	4.3	7.7	4.0	4.8	6.4	-1.0	4.8	4.7
23. Net lending (+) or net borrowing (-) 1)	1.2	3.0	4.5	1.2	4.0	-0.8	2.0	1.0	-3.2	-0.5	0.4

1) Changes in GDP ratios.

Table 14D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

Sweden

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	10.5	7.4	2.9	1.7	-2.3	-1.5	-3.4	-4.5	-1.3	-0.8	-1.2
2. Interest payments (% of GDP)	6.4	6.6	6.6	6.3	5.5	4.6	4.0	3.3	2.9	2.7	2.6
3. Implicit interest rate 2)	:	9.7	9.1	8.9	8.1	7.2	6.8	6.4	5.6	5.4	5.5
4. Nominal GDP growth rate	6.6	7.6	2.5	4.0	4.4	5.3	5.7	3.2	3.2	3.6	4.9
(% of GDP)											
Budgetary constraint based on the deficit											
5. Deficit (net borrowing) 1)	10.5	7.4	2.9	1.7	-2.3	-1.5	-3.4	-4.5	-1.3	-0.8	-1.2
6. Contribution of nominal GDP growth	:	-5.2	-1.8	-2.8	-3.0	-3.4	-3.4	-1.6	-1.7	-1.8	-2.4
7. Stock-flow adjustment 3)	:	-2.4	-1.3	-1.8	2.8	-0.4	-3.1	7.7	1.1	1.1	2.2
Budgetary constraint based on the primary deficit											
8. Primary deficit 4)	4.1	0.8	-3.6	-4.6	-7.7	-6.1	-7.5	-7.7	-4.2	-3.5	-3.9
9. Snow-ball effect	:	1.4	4.7	3.5	2.5	1.2	0.7	1.6	1.2	0.9	0.3
10. Stock-flow adjustment 3)	:	-2.4	-1.3	-1.8	2.8	-0.4	-3.1	7.7	1.1	1.1	2.2
(% of GDP)											
11. Change in gross debt 5)	:	-0.2	-0.2	-2.9	-2.5	-5.3	-9.9	1.6	-1.9	-1.5	-1.4
12. Level of gross debt (end of year)	73.8	73.6	73.5	70.5	68.0	62.7	52.8	54.4	52.4	50.9	49.5

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

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

3) Line 7 = line 10.

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

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

Table 15A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

United Kingdom

(Mrd GBP)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	30.4	46.2	67.8	88.9	94.3	100.2	109.4	114.9	124.4	131.2	134.6	142.4	148.9	155.1
2. Current taxes on income and wealth	36.4	60.9	93.2	96.5	107.0	112.1	121.5	139.1	145.7	157.4	165.7	161.9	168.7	178.1
3. Social contributions	17.5	29.7	41.7	51.5	53.8	56.1	60.4	64.7	65.7	71.8	75.6	77.9	86.9	93.3
4. Of which actual social contributions	15.6	26.7	37.7	46.0	48.5	50.8	55.0	58.8	59.8	65.8	69.3	71.1	79.3	85.2
5. Other current revenue	:	:	20.8	20.5	20.9	22.9	21.7	23.0	24.5	23.5	23.8	22.9	23.1	24.6
6. Total current revenue	:	:	223.5	257.4	276.0	291.4	312.9	341.7	360.2	383.8	399.7	405.2	427.6	451.2
7. Government consumption expenditure	49.7	74.2	110.3	136.3	141.0	146.8	149.1	154.9	166.6	177.8	191.5	208.9	226.7	237.9
8. Of which compensation of employees	29.9	43.6	64.1	60.8	59.8	60.0	60.5	61.7	64.7	68.4	73.6	80.3	87.1	91.5
9. Collective consumption	23.5	35.5	50.4	58.7	59.9	61.8	61.6	62.6	65.8	69.9	75.1	80.0	86.8	91.1
10. Social transfers in kind	25.7	38.3	59.8	77.5	81.1	85.0	87.6	92.3	100.8	107.9	116.4	128.9	139.9	146.8
11. Social transfers other than in kind	27.4	50.0	67.0	106.3	110.4	113.1	116.9	117.5	120.8	126.3	135.9	141.0	147.4	153.3
12. Interest	11.3	18.2	20.9	22.9	26.3	28.0	29.8	30.8	26.5	26.1	23.6	21.4	22.1	23.8
13. Subsidies	5.0	6.1	4.9	5.7	5.8	6.6	5.8	5.0	3.7	4.9	6.2	6.2	6.9	7.0
14. Other current expenditure	2.1	4.5	6.2	12.8	13.2	14.7	16.0	18.0	19.4	21.5	19.2	23.9	26.5	29.4
15. Total current expenditure	95.5	153.1	209.2	284.0	296.7	309.2	317.6	326.3	337.0	356.6	376.3	401.4	429.5	451.4
16. Gross saving	0.5	0.4	14.3	-26.7	-20.7	-17.9	-4.8	15.4	23.2	27.2	23.3	3.9	-1.9	-0.1
17. Capital transfers received	0.6	1.1	1.7	1.9	1.8	2.1	2.2	2.2	2.3	2.7	4.6	6.0	4.0	3.3
18. Total revenue	:	:	226.7	260.5	279.4	294.3	315.5	344.3	363.4	386.2	404.5	411.7	432.3	455.6
19. Gross fixed capital formation	6.0	8.2	14.5	14.1	14.1	11.2	9.5	10.7	10.1	10.7	11.8	13.5	19.0	21.5
20. Other capital expenditure	2.7	3.5	10.1	6.9	8.5	6.7	5.7	4.9	5.0	-18.3	8.3	9.5	10.0	10.2
21. Total expenditure	:	:	235.4	306.3	320.9	328.0	333.2	342.3	353.1	348.7	396.7	424.8	459.2	484.2
22. Tax burden	84.7	138.2	206.6	238.2	258.6	271.6	293.2	321.0	337.8	362.9	377.8	382.8	403.7	425.0
23. Net lending (+) or net borrowing (-)	-7.5	-10.1	-8.7	-45.8	-41.4	-33.7	-17.7	2.0	10.3	37.5	7.8	-13.1	-26.9	-28.6

Table 15B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

United Kingdom

(percent of GDP at market prices)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	13.2	13.0	12.2	13.1	13.1	13.1	13.5	13.4	13.8	13.8	13.6	13.7	13.6	13.5
2. Current taxes on income and wealth	15.8	17.1	16.7	14.2	14.9	14.7	15.0	16.2	16.1	16.6	16.7	15.5	15.4	15.5
3. Social contributions	7.6	8.4	7.5	7.6	7.5	7.4	7.4	7.5	7.3	7.6	7.6	7.5	7.9	8.1
4. Of which actual social contributions	6.7	7.5	6.8	6.8	6.8	6.7	6.8	6.8	6.6	6.9	7.0	6.8	7.2	7.4
5. Other current revenue	:	:	3.7	3.0	2.9	3.0	2.7	2.7	2.7	2.5	2.4	2.2	2.1	2.1
6. Total current revenue	:	:	40.1	37.8	38.4	38.2	38.6	39.8	39.9	40.4	40.2	38.8	39.0	39.3
7. Government consumption expenditure	21.5	20.9	19.8	20.0	19.6	19.3	18.4	18.0	18.5	18.7	19.3	20.0	20.7	20.7
8. Of which compensation of employees	13.0	12.3	11.5	8.9	8.3	7.9	7.5	7.2	7.2	7.2	7.4	7.7	8.0	8.0
9. Collective consumption	10.2	10.0	9.0	8.6	8.3	8.1	7.6	7.3	7.3	7.4	7.6	7.7	7.9	7.9
10. Social transfers in kind	11.1	10.8	10.7	11.4	11.3	11.1	10.8	10.7	11.2	11.3	11.7	12.4	12.8	12.8
11. Social transfers other than in kind	11.9	14.1	12.0	15.6	15.4	14.8	14.4	13.7	13.4	13.3	13.7	13.5	13.4	13.4
12. Interest	4.9	5.1	3.8	3.4	3.7	3.7	3.7	3.6	2.9	2.8	2.4	2.0	2.0	2.1
13. Subsidies	2.2	1.7	0.9	0.8	0.8	0.9	0.7	0.6	0.4	0.5	0.6	0.6	0.6	0.6
14. Other current expenditure	0.9	1.3	1.1	1.9	1.8	1.9	2.0	2.1	2.1	2.3	1.9	2.3	2.4	2.6
15. Total current expenditure	41.4	43.1	37.5	41.7	41.3	40.6	39.2	38.0	37.3	37.5	37.9	38.5	39.2	39.3
16. Gross saving	0.2	0.1	2.6	-3.9	-2.9	-2.3	-0.6	1.8	2.6	2.9	2.3	0.4	-0.2	0.0
17. Capital transfers received	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.5	0.6	0.4	0.3
18. Total revenue	:	:	40.7	38.2	38.9	38.6	38.9	40.1	40.3	40.6	40.7	39.5	39.5	39.7
19. Gross fixed capital formation	2.6	2.3	2.6	2.1	2.0	1.5	1.2	1.2	1.1	1.1	1.2	1.3	1.7	1.9
20. Other capital expenditure	1.2	1.0	1.8	1.0	1.2	0.9	0.7	0.6	0.6	-1.9	0.8	0.9	0.9	0.9
21. Total expenditure	:	:	42.2	45.0	44.6	43.0	41.1	39.8	39.1	36.7	39.9	40.7	41.9	42.2
22. Tax burden	36.7	38.9	37.1	35.0	36.0	35.6	36.2	37.3	37.4	38.2	38.0	36.7	36.8	37.0
23. Net lending (+) or net borrowing (-)	-3.2	-2.9	-1.6	-6.7	-5.8	-4.4	-2.2	0.2	1.1	3.9	0.8	-1.3	-2.5	-2.5

Table 15C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1980	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	28.9	4.8	5.0	9.0	6.0	6.3	9.1	5.1	8.3	5.4	2.6	5.8	4.5	4.2
2. Current taxes on income and wealth	23.5	10.8	9.7	8.6	10.9	4.8	8.4	14.5	4.8	8.0	5.3	-2.3	4.2	5.6
3. Social contributions	22.3	7.6	4.2	5.5	4.6	4.2	7.6	7.2	1.5	9.3	5.4	3.0	11.6	7.4
4. Of which actual social contributions	21.6	8.1	3.2	6.1	5.5	4.7	8.2	7.0	1.7	10.0	5.3	2.6	11.6	7.4
5. Other current revenue	:	:	3.8	0.6	2.2	9.4	-5.4	6.0	6.5	-3.9	1.2	-3.5	0.5	6.8
6. Total current revenue	:	:	6.6	7.4	7.3	5.6	7.4	9.2	5.4	6.5	4.1	1.4	5.5	5.5
7. Government consumption expenditure	25.7	5.5	10.4	3.6	3.5	4.1	1.6	3.8	7.6	6.7	7.7	9.1	8.5	5.0
8. Of which compensation of employees	26.1	5.2	9.0	-10.2	-1.5	0.2	0.9	2.0	4.9	5.6	7.7	9.1	8.5	5.0
9. Collective consumption	26.2	6.6	11.8	3.0	2.1	3.1	-0.3	1.6	5.2	6.2	7.4	6.5	8.5	5.0
10. Social transfers in kind	25.6	4.9	9.3	4.0	4.6	4.8	3.0	5.4	9.2	7.0	7.9	10.8	8.5	4.9
11. Social transfers other than in kind	22.5	9.2	9.6	3.2	3.9	2.5	3.4	0.5	2.8	4.5	7.6	3.7	4.5	4.0
12. Interest	26.5	9.6	0.0	14.7	14.7	6.4	6.3	3.4	-13.7	-1.5	-9.8	-9.4	3.3	7.6
13. Subsidies	19.1	-0.3	10.5	7.5	1.1	13.8	-11.4	-13.3	-26.6	31.3	27.2	0.6	10.3	2.1
14. Other current expenditure 1)	0.2	0.2	0.0	0.2	0.0	0.1	0.0	0.1	0.0	0.1	-0.3	0.4	0.1	0.1
15. Total current expenditure	24.9	7.5	9.0	5.0	4.5	4.2	2.7	2.7	3.3	5.8	5.5	6.6	7.0	5.1
16. Gross saving 1)	-0.2	0.7	-0.9	0.9	1.0	0.5	1.8	2.4	0.8	0.3	-0.5	-2.0	-0.5	0.2
17. Capital transfers received	19.6	28.1	10.4	17.7	-3.2	16.2	4.9	-1.2	6.1	16.8	70.9	30.6	-32.6	-18.1
18. Total revenue	:	:	6.7	7.5	7.3	5.3	7.2	9.1	5.6	6.3	4.7	1.8	5.0	5.4
19. Gross fixed capital formation	10.1	5.2	25.8	4.9	-0.2	-20.3	-15.6	12.8	-5.0	5.3	10.9	13.9	41.1	13.2
20. Other capital expenditure	27.0	-13.4	197.4	-12.8	21.7	-20.9	-14.7	-13.4	2.1	-462.5	-145.2	15.4	5.4	1.9
21. Total expenditure	:	:	13.0	4.5	4.7	2.2	1.6	2.7	3.2	-1.2	13.7	7.1	8.1	5.4
22. Tax burden	24.1	8.3	7.2	7.4	8.5	5.0	8.0	9.5	5.2	7.4	4.1	1.3	5.5	5.3
23. Net lending (+) or net borrowing (-) 1)	0.3	0.8	-2.4	1.2	1.0	1.3	2.2	2.4	0.9	2.8	-3.2	-2.0	-1.2	0.0

1) Changes in GDP ratios.

Table 15D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

United Kingdom

	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	1.6	6.4	7.9	6.7	5.8	4.4	2.2	-0.2	-1.1	-3.9	-0.8	1.3	2.5	2.5
2. Interest payments (% of GDP)	3.8	3.1	3.1	3.4	3.7	3.7	3.7	3.6	2.9	2.8	2.4	2.0	2.0	2.1
3. Implicit interest rate 2)	:	9.3	8.3	7.9	8.0	7.5	7.5	7.5	6.5	6.4	5.9	5.5	5.5	5.6
4. Nominal GDP growth rate	8.4	4.2	5.2	6.1	5.6	6.0	6.4	6.0	5.0	5.3	4.5	5.1	5.0	4.7
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	1.6	6.4	7.9	6.7	5.8	4.4	2.2	-0.2	-1.1	-3.9	-0.8	1.3	2.5	2.5
6. Contribution of nominal GDP growth	:	-1.4	-1.9	-2.6	-2.6	-2.9	-3.1	-2.9	-2.3	-2.3	-1.8	-1.9	-1.8	-1.8
7. Stock-flow adjustment 3)	:	-0.1	0.2	-1.0	0.0	-1.0	-0.6	0.0	0.9	3.2	-0.6	0.2	0.0	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-2.2	3.3	4.8	3.4	2.1	0.7	-1.5	-3.8	-4.1	-6.7	-3.2	-0.8	0.4	0.4
9. Snow-ball effect	:	1.7	1.2	0.8	1.1	0.8	0.5	0.7	0.7	0.5	0.6	0.2	0.2	0.3
10. Stock-flow adjustment 3)	:	-0.1	0.2	-1.0	0.0	-1.0	-0.6	0.0	0.9	3.2	-0.6	0.2	0.0	0.0
(% of GDP)														
11. Change in gross debt 5)	:	4.9	6.1	3.2	3.3	0.5	-1.5	-3.1	-2.5	-3.0	-3.2	-0.5	0.6	0.7
12. Level of gross debt (end of year)	34.0	39.2	45.4	48.5	51.8	52.3	50.8	47.7	45.1	42.1	38.9	38.4	39.0	39.8

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 16A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

EUR-12

(Mrd EUR)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	674	713	740	808	862	891	908	942	974	1014
2. Current taxes on income and wealth	616	670	698	744	800	853	864	861	874	908
3. Social contributions	941	991	1009	985	1026	1064	1096	1128	1170	1209
4. Of which actual social contributions	865	923	940	915	954	989	1019	1049	1088	1124
5. Other current revenue	205	215	209	209	212	216	241	244	244	249
6. Total current revenue	2436	2589	2656	2746	2902	3025	3108	3174	3262	3380
7. Government consumption expenditure	1107	1157	1167	1193	1248	1309	1370	1433	1483	1531
8. Of which compensation of employees	601	630	636	644	671	694	720	749	775	798
9. Collective consumption	466	484	487	493	517	538	558	578	600	620
10. Social transfers in kind	642	673	680	700	731	769	811	856	884	912
11. Social transfers other than in kind	934	995	1011	1027	1066	1095	1135	1201	1255	1301
12. Interest	302	322	296	287	265	266	269	259	261	268
13. Subsidies	91	93	87	92	94	93	96	92	92	91
14. Other current expenditure	74	82	85	92	102	108	111	119	122	124
15. Total current expenditure	2508	2648	2645	2691	2775	2870	2980	3104	3213	3316
16. Gross saving	-72	-59	11	55	126	154	128	70	49	65
17. Capital transfers received	35	32	43	31	33	33	32	37	47	41
18. Total revenue	2509	2661	2739	2820	2980	3102	3182	3253	3352	3467
19. Gross fixed capital formation	145	146	140	147	159	167	174	169	178	191
20. Other capital expenditure	92	69	64	76	84	14	94	95	95	96
21. Total expenditure	2783	2904	2890	2958	3063	3096	3290	3410	3531	3648
22. Tax burden	2216	2361	2436	2520	2669	2790	2846	2902	3000	3104
23. Net lending (+) or net borrowing (-)	-274	-243	-151	-137	-83	6	-108	-157	-179	-181

Table 16B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

EUR-12

(percent of GDP at market prices)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	12.5	12.7	12.9	13.5	13.8	13.6	13.3	13.4	13.4	13.4
2. Current taxes on income and wealth	11.4	11.9	12.1	12.4	12.8	13.0	12.6	12.2	12.0	12.0
3. Social contributions	17.4	17.6	17.5	16.4	16.4	16.2	16.1	16.0	16.1	16.0
4. Of which actual social contributions	16.0	16.4	16.3	15.3	15.2	15.1	14.9	14.9	15.0	14.9
5. Other current revenue	3.8	3.8	3.6	3.5	3.4	3.3	3.5	3.5	3.4	3.3
6. Total current revenue	45.1	46.0	46.1	45.8	46.3	46.0	45.5	45.0	44.9	44.7
7. Government consumption expenditure	20.5	20.5	20.3	19.9	19.9	19.9	20.1	20.3	20.4	20.3
8. Of which compensation of employees	11.1	11.2	11.1	10.7	10.7	10.6	10.5	10.6	10.7	10.6
9. Collective consumption	8.6	8.6	8.5	8.2	8.2	8.2	8.2	8.2	8.3	8.2
10. Social transfers in kind	11.9	12.0	11.8	11.7	11.7	11.7	11.9	12.1	12.2	12.1
11. Social transfers other than in kind	17.3	17.7	17.6	17.1	17.0	16.7	16.6	17.0	17.3	17.2
12. Interest	5.6	5.7	5.1	4.8	4.2	4.0	3.9	3.7	3.6	3.5
13. Subsidies	1.7	1.6	1.5	1.5	1.5	1.4	1.4	1.3	1.3	1.2
14. Other current expenditure	1.4	1.4	1.5	1.5	1.6	1.6	1.6	1.7	1.7	1.6
15. Total current expenditure	46.5	47.0	46.0	44.9	44.3	43.7	43.6	44.0	44.2	43.9
16. Gross saving	-1.3	-1.0	0.2	0.9	2.0	2.4	1.9	1.0	0.7	0.9
17. Capital transfers received	0.6	0.6	0.7	0.5	0.5	0.5	0.5	0.5	0.6	0.5
18. Total revenue	46.5	47.2	47.6	47.1	47.5	47.2	46.6	46.1	46.1	45.9
19. Gross fixed capital formation	2.7	2.6	2.4	2.5	2.5	2.5	2.5	2.4	2.5	2.5
20. Other capital expenditure	1.7	1.2	1.1	1.3	1.3	0.2	1.4	1.4	1.3	1.3
21. Total expenditure	51.5	51.6	50.2	49.4	48.9	47.1	48.2	48.4	48.6	48.3
22. Tax burden	41.0	41.9	42.3	42.0	42.6	42.5	41.7	41.2	41.3	41.1
23. Net lending (+) or net borrowing (-)	-5.1	-4.3	-2.6	-2.3	-1.3	0.1	-1.6	-2.2	-2.5	-2.4

Table 16C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

EUR-12

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	5.8	3.7	9.2	6.7	3.4	1.8	3.8	3.4	4.1
2. Current taxes on income and wealth	8.8	4.1	6.6	7.6	6.6	1.3	-0.3	1.6	3.9
3. Social contributions	5.4	1.8	-2.4	4.2	3.7	3.0	2.9	3.7	3.3
4. Of which actual social contributions	6.7	1.8	-2.7	4.3	3.7	3.0	2.9	3.7	3.4
5. Other current revenue	4.5	-2.5	0.0	1.5	1.9	11.1	1.2	0.1	2.2
6. Total current revenue	6.3	2.6	3.4	5.7	4.2	2.7	2.1	2.8	3.6
7. Government consumption expenditure	4.4	0.9	2.3	4.6	4.8	4.7	4.7	3.5	3.3
8. Of which compensation of employees	4.8	1.0	1.1	4.2	3.6	3.7	4.1	3.5	3.0
9. Collective consumption	3.9	0.6	1.3	4.8	4.1	3.7	3.5	3.8	3.3
10. Social transfers in kind	4.9	1.0	2.9	4.5	5.2	5.5	5.5	3.2	3.2
11. Social transfers other than in kind	6.5	1.6	1.5	3.8	2.7	3.6	5.8	4.5	3.6
12. Interest	6.6	-8.0	-2.9	-7.6	0.2	1.2	-3.7	1.0	2.5
13. Subsidies	1.9	-6.6	5.7	2.4	-0.8	3.2	-4.2	-0.3	-0.8
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.0
15. Total current expenditure	5.6	-0.1	1.7	3.1	3.4	3.8	4.2	3.5	3.2
16. Gross saving 1)	0.3	1.2	0.7	1.1	0.3	-0.5	-0.9	-0.3	0.2
17. Capital transfers received	-9.6	35.2	-26.8	6.3	-0.1	-4.4	15.2	27.0	-12.4
18. Total revenue	6.1	2.9	3.0	5.7	4.1	2.6	2.2	3.1	3.4
19. Gross fixed capital formation	0.7	-4.0	4.7	7.8	5.7	3.8	-2.8	5.5	6.9
20. Other capital expenditure	-24.8	-7.4	19.2	9.7	-83.1	562.5	1.6	0.0	0.7
21. Total expenditure	4.3	-0.5	2.3	3.6	1.1	6.3	3.7	3.5	3.3
22. Tax burden	6.6	3.2	3.4	5.9	4.6	2.0	2.0	3.2	3.5
23. Net lending (+) or net borrowing (-) 1)	0.8	1.7	0.3	1.0	1.4	-1.7	-0.6	-0.2	0.1

1) Changes in GDP ratios.

Table 16D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

EUR-12

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Net borrowing (% of GDP) 1)	:	:	:	:	5.1	4.3	2.6	2.3	1.3	-0.1	1.6	2.2	2.5	2.4
2. Interest payments (% of GDP)	:	:	:	:	5.6	5.7	5.1	4.8	4.2	4.0	3.9	3.7	3.6	3.5
3. Implicit interest rate 2)	:	:	:	:	8.4	8.2	7.0	6.6	6.0	5.8	5.8	5.5	5.4	5.3
4. Nominal GDP growth rate	:	5.4	1.1	4.4	4.7	4.3	2.2	4.1	4.6	4.9	4.0	3.2	3.1	4.0
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	:	:	:	:	5.1	4.3	2.6	2.3	1.3	-0.1	1.6	2.2	2.5	2.4
6. Contribution of nominal GDP growth	:	-3.0	-0.7	-2.8	-3.1	-3.0	-1.6	-3.0	-3.2	-3.4	-2.7	-2.1	-2.1	-2.7
7. Stock-flow adjustment 3)	:	:	:	:	1.6	1.1	-1.1	-1.0	0.9	1.0	0.1	-0.2	0.4	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	:	:	:	:	-0.5	-1.4	-2.5	-2.5	-2.9	-4.1	-2.4	-1.4	-1.1	-1.1
9. Snow-ball effect	:	:	:	:	2.5	2.7	3.5	1.8	1.0	0.6	1.2	1.5	1.5	0.9
10. Stock-flow adjustment 3)	:	:	:	:	1.6	1.1	-1.1	-1.0	0.9	1.0	0.1	-0.2	0.4	0.0
(% of GDP)														
11. Change in gross debt 5)	:	3.3	5.3	2.3	3.5	2.4	-0.1	-1.7	-1.0	-2.4	-0.9	-0.1	0.7	-0.3
12. Level of gross debt (end of year)	58.6	61.9	67.2	69.5	73.0	75.4	75.4	73.7	72.7	70.3	69.4	69.2	69.9	69.6

Table 17A

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

EU-15

(Mrd EUR)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	841	896	960	1044	1124	1178	1195	1244	1276	1326
2. Current taxes on income and wealth	824	897	964	1043	1122	1217	1238	1222	1234	1285
3. Social contributions	1035	1095	1132	1117	1163	1226	1261	1297	1346	1395
4. Of which actual social contributions	951	1018	1052	1035	1078	1138	1171	1203	1248	1294
5. Other current revenue	255	270	266	269	274	280	302	303	307	316
6. Total current revenue	2956	3158	3321	3473	3682	3902	3996	4066	4162	4322
7. Government consumption expenditure	1365	1434	1480	1523	1608	1714	1790	1885	1945	2013
8. Of which compensation of employees	729	765	786	798	834	877	908	951	981	1012
9. Collective consumption	565	590	606	617	650	688	713	742	767	794
10. Social transfers in kind	799	844	873	906	958	1024	1077	1143	1178	1218
11. Social transfers other than in kind	1135	1205	1250	1270	1321	1377	1426	1502	1557	1613
12. Interest	355	379	361	353	324	326	322	307	308	317
13. Subsidies	109	111	105	108	108	109	114	110	110	110
14. Other current expenditure	96	107	115	127	140	153	152	168	179	186
15. Total current expenditure	3059	3236	3310	3381	3501	3679	3804	3972	4099	4237
16. Gross saving	-103	-78	11	92	181	223	191	94	63	84
17. Capital transfers received	38	35	47	36	38	39	41	48	54	47
18. Total revenue	3041	3241	3416	3559	3774	3993	4087	4164	4262	4418
19. Gross fixed capital formation	172	171	164	172	184	195	204	202	218	235
20. Other capital expenditure	104	78	74	83	93	-15	108	112	112	112
21. Total expenditure	3382	3532	3596	3687	3832	3912	4166	4336	4475	4634
22. Tax burden	2689	2878	3048	3190	3390	3607	3675	3734	3834	3975
23. Net lending (+) or net borrowing (-)	-341	-292	-180	-127	-58	81	-79	-171	-213	-216

Table 17B

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

EU-15

(percent of GDP at market prices)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	12.8	12.9	13.2	13.7	14.0	13.8	13.5	13.6	13.6	13.6
2. Current taxes on income and wealth	12.5	12.9	13.2	13.7	14.0	14.2	14.0	13.4	13.2	13.2
3. Social contributions	15.7	15.8	15.5	14.6	14.5	14.3	14.3	14.2	14.4	14.3
4. Of which actual social contributions	14.4	14.7	14.4	13.6	13.4	13.3	13.2	13.2	13.3	13.3
5. Other current revenue	3.9	3.9	3.6	3.5	3.4	3.3	3.4	3.3	3.3	3.2
6. Total current revenue	44.8	45.6	45.5	45.5	45.8	45.6	45.2	44.4	44.5	44.4
7. Government consumption expenditure	20.7	20.7	20.3	19.9	20.0	20.0	20.2	20.6	20.8	20.7
8. Of which compensation of employees	11.1	11.0	10.8	10.4	10.4	10.2	10.3	10.4	10.5	10.4
9. Collective consumption	8.6	8.5	8.3	8.1	8.1	8.0	8.1	8.1	8.2	8.2
10. Social transfers in kind	12.1	12.2	12.0	11.9	11.9	12.0	12.2	12.5	12.6	12.5
11. Social transfers other than in kind	17.2	17.4	17.1	16.6	16.4	16.1	16.1	16.4	16.6	16.6
12. Interest	5.4	5.5	4.9	4.6	4.0	3.8	3.6	3.4	3.3	3.3
13. Subsidies	1.6	1.6	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.1
14. Other current expenditure	1.5	1.5	1.6	1.7	1.7	1.8	1.7	1.8	1.9	1.9
15. Total current expenditure	46.4	46.7	45.4	44.3	43.6	43.0	43.0	43.4	43.8	43.5
16. Gross saving	-1.6	-1.1	0.1	1.2	2.2	2.6	2.2	1.0	0.7	0.9
17. Capital transfers received	0.6	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.5
18. Total revenue	46.1	46.8	46.8	46.6	47.0	46.6	46.2	45.5	45.6	45.4
19. Gross fixed capital formation	2.6	2.5	2.2	2.3	2.3	2.3	2.3	2.2	2.3	2.4
20. Other capital expenditure	1.6	1.1	1.0	1.1	1.2	-0.2	1.2	1.2	1.2	1.2
21. Total expenditure	51.3	51.0	49.3	48.3	47.7	45.7	47.1	47.4	47.8	47.6
22. Tax burden	40.8	41.5	41.8	41.8	42.2	42.1	41.5	40.8	41.0	40.9
23. Net lending (+) or net borrowing (-)	-5.2	-4.2	-2.5	-1.7	-0.7	0.9	-0.9	-1.9	-2.3	-2.2

Table 17C

3/4/2003

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, ESA 1995

EU-15

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004
1. Taxes on production and imports	6.5	7.1	8.8	7.7	4.8	1.4	4.1	2.5	4.0
2. Current taxes on income and wealth	8.8	7.5	8.2	7.5	8.5	1.7	-1.3	1.0	4.2
3. Social contributions	5.8	3.3	-1.3	4.1	5.5	2.9	2.8	3.7	3.7
4. Of which actual social contributions	7.1	3.4	-1.6	4.2	5.6	2.9	2.7	3.8	3.7
5. Other current revenue	5.5	-1.5	1.1	1.8	2.5	7.7	0.4	1.3	2.8
6. Total current revenue	6.8	5.2	4.6	6.0	6.0	2.4	1.8	2.4	3.8
7. Government consumption expenditure	5.1	3.2	2.9	5.6	6.6	4.5	5.3	3.2	3.5
8. Of which compensation of employees	5.0	2.7	1.5	4.6	5.1	3.6	4.7	3.2	3.2
9. Collective consumption	4.4	2.7	1.7	5.4	5.9	3.7	4.0	3.5	3.5
10. Social transfers in kind	5.5	3.5	3.8	5.7	6.9	5.1	6.2	3.0	3.4
11. Social transfers other than in kind	6.2	3.7	1.6	4.0	4.2	3.6	5.3	3.7	3.6
12. Interest	6.8	-4.7	-2.2	-8.2	0.7	-1.4	-4.6	0.3	2.9
13. Subsidies	2.7	-6.1	2.7	0.3	1.0	4.2	-3.2	0.2	-0.4
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.1	-0.1	0.1	0.1	0.0
15. Total current expenditure	5.8	2.3	2.1	3.6	5.1	3.4	4.4	3.2	3.4
16. Gross saving 1)	0.4	1.3	1.1	1.0	0.4	-0.4	-1.1	-0.4	0.2
17. Capital transfers received	-8.2	33.8	-24.2	6.8	2.6	3.8	18.2	12.6	-12.8
18. Total revenue	6.6	5.4	4.2	6.0	5.8	2.4	1.9	2.3	3.7
19. Gross fixed capital formation	-1.0	-4.0	5.3	6.8	6.1	4.2	-0.9	8.2	7.6
20. Other capital expenditure	-25.0	-4.9	11.7	12.1	-115.9	-829.8	3.7	-0.2	0.7
21. Total expenditure	4.4	1.8	2.5	3.9	2.1	6.5	4.1	3.2	3.5
22. Tax burden	7.0	5.9	4.7	6.3	6.4	1.9	1.6	2.6	3.7
23. Net lending (+) or net borrowing (-) 1)	1.0	1.7	0.8	0.9	1.7	-1.8	-1.0	-0.4	0.1

1) Changes in GDP ratios.

Table 17D

3/4/2003

Contributions to the change in the general government gross debt ratio, ESA 1995

EU-15

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	
1. Net borrowing (% of GDP) 1)	:	5.2	4.2	2.5	1.7	0.7	-0.9	0.9	1.9	2.3	2.2	
2. Interest payments (% of GDP)	:	5.4	5.5	4.9	4.6	4.0	3.8	3.6	3.4	3.3	3.3	
3. Implicit interest rate 2)	:	8.4	8.2	7.2	6.8	6.2	6.0	5.9	5.5	5.4	5.3	
4. Nominal GDP growth rate		4.8	4.0	5.0	5.3	5.2	6.6	3.4	3.3	2.3	4.0	
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	:	5.2	4.2	2.5	1.7	0.7	-0.9	0.9	1.9	2.3	2.2	
6. Contribution of nominal GDP growth	:	-2.6	-3.4	-3.6	-3.2	-3.4	-4.2	-2.1	-2.0	-1.4	-2.4	
7. Stock-flow adjustment 3)	:	0.8	1.0	0.1	-0.6	1.2	1.9	0.0	-0.1	-0.1	0.0	
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	:	-0.2	-1.3	-2.5	-3.0	-3.3	-4.8	-2.7	-1.5	-1.0	-1.0	
9. Snow-ball effect	:	2.8	2.1	1.3	1.4	0.6	-0.4	1.5	1.3	1.9	0.8	
10. Stock-flow adjustment 3)	:	0.8	1.0	0.1	-0.6	1.2	1.9	0.0	-0.1	-0.1	0.0	
(% of GDP)												
11. Change in gross debt 5)	:	3.4	1.8	-1.0	-2.1	-1.5	-3.1	-1.2	-0.3	0.8	-0.2	
12. Level of gross debt (end of year)		66.8	70.2	72.0	71.0	68.8	67.3	64.2	63.0	62.7	63.5	63.2

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.