



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

SRING 2004



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SPRING 2004

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Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2003 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2004 - 2005 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2004.

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).

In the original version of ESA 95, interest flows exchanged between two counterparts under any kind of swaps and under forward

rate agreements have been considered as non-financial transactions, recorded under the item interest. In the amended ESA 95 (regulation (EC) N° 2558/2001 of the European Parliament and of the Council) these flows are recorded as financial transactions. However, in this publication, interest flows under swap contracts and forward rate agreements (FRAs) are included in the item interest, as they are reported by Member States under the excessive deficit procedure (Commission regulation (EC) N° 351/2002).

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

OTHER CURRENT EXPENDITURE covers 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 2003 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2004 - 2005 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of spring 2004.

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

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

PART I
TABLES BY COUNTRY

Table 1A

4/4/2004

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

Belgium

(Mrd EURO-BEF)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	10.3	14.3	19.3	24.6	26.3	27.9	29.0	31.1	32.4	32.2	33.7	34.8	36.5	38.0
2. Current taxes on income and wealth	15.1	22.0	25.6	33.7	34.4	37.1	39.7	40.3	42.9	44.7	45.8	46.1	46.6	46.7
3. Social contributions	12.4	19.9	26.3	33.9	34.5	35.9	37.3	38.6	39.9	41.7	43.5	44.1	44.9	46.2
4. Of which actual social contributions	10.9	17.6	23.5	29.8	30.2	31.4	32.7	33.9	35.0	36.6	38.1	38.6	39.3	40.3
5. Other current revenue	3.9	5.2	5.7	6.3	6.7	6.5	6.7	6.7	7.2	7.6	7.6	8.0	8.5	9.1
6. Total current revenue	41.7	61.5	76.9	98.6	102.0	107.3	112.7	116.6	122.4	126.2	130.6	132.9	136.6	139.9
7. Government consumption expenditure	20.3	28.0	33.2	43.2	44.8	46.0	47.5	50.0	52.4	55.1	58.1	60.4	62.6	64.3
8. Of which compensation of employees	11.7	15.5	18.2	24.1	24.6	25.4	26.1	27.3	28.3	29.5	31.2	31.7	32.4	33.3
9. Collective consumption	8.3	11.0	12.4	15.9	16.1	16.9	17.2	18.4	19.5	20.2	21.4	22.3	23.1	23.7
10. Social transfers in kind	12.0	16.9	20.8	27.4	28.8	29.1	30.3	31.5	32.9	34.9	36.6	38.1	39.5	40.5
11. Social transfers other than in kind	15.3	22.3	26.4	33.5	34.4	35.3	36.2	36.8	37.8	39.3	41.8	44.7	46.3	47.2
12. Interest	5.8	13.5	19.4	18.7	18.3	17.3	17.0	16.5	16.8	16.7	15.8	15.0	14.2	14.0
13. Subsidies	2.5	2.9	2.7	3.0	3.2	3.0	3.3	3.5	3.7	4.0	4.1	4.5	4.0	4.4
14. Other current expenditure	1.5	2.4	2.7	4.1	4.3	4.6	4.8	5.0	5.0	5.0	5.3	5.4	5.5	5.7
15. Total current expenditure	45.3	69.1	84.4	102.6	105.0	106.2	108.7	111.6	115.5	120.1	124.9	129.9	132.6	135.4
16. Gross saving	-3.6	-7.7	-7.5	-4.0	-3.1	1.1	3.9	5.0	6.9	6.1	5.7	3.0	4.0	4.5
17. Capital transfers received	0.3	0.4	0.5	0.9	0.9	1.3	1.0	1.5	1.3	1.4	1.4	6.5	1.5	1.6
18. Total revenue	41.3	60.4	76.1	98.1	101.6	107.4	112.6	117.1	122.7	126.9	131.4	138.6	137.3	140.7
19. Gross fixed capital formation	4.1	3.6	2.7	3.6	3.4	3.4	3.5	4.2	4.5	4.0	4.1	4.3	4.3	4.9
20. Other capital expenditure	1.0	1.6	1.4	2.1	2.3	3.2	3.0	3.2	3.3	2.2	2.8	4.6	2.4	3.4
21. Total expenditure	49.7	72.9	87.1	106.8	109.4	111.6	114.2	118.1	122.3	125.5	131.2	138.0	138.6	142.9
22. Tax burden	37.6	55.8	71.0	91.2	93.9	99.4	104.6	108.5	113.9	117.2	121.2	123.1	126.2	128.9
23. Net lending (+) or net borrowing (-)	-8.4	-12.5	-11.1	-8.8	-7.8	-4.2	-1.6	-1.0	0.4	1.4	0.2	0.6	-1.3	-2.1

Table 1B

4/4/2004

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

Belgium

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	11.7	11.8	11.8	12.2	12.7	12.9	12.9	13.2	13.1	12.7	13.0	13.0	13.1	13.1
2. Current taxes on income and wealth	17.1	18.1	15.7	16.7	16.6	17.1	17.6	17.1	17.3	17.6	17.6	17.2	16.8	16.1
3. Social contributions	14.0	16.3	16.1	16.8	16.7	16.5	16.6	16.4	16.1	16.4	16.7	16.4	16.2	16.0
4. Of which actual social contributions	12.3	14.5	14.4	14.8	14.6	14.5	14.5	14.4	14.1	14.4	14.7	14.4	14.1	13.9
5. Other current revenue	4.4	4.3	3.5	3.1	3.2	3.0	3.0	2.8	2.9	3.0	2.9	3.0	3.1	3.1
6. Total current revenue	47.2	50.4	47.1	48.8	49.3	49.4	50.0	49.5	49.4	49.7	50.2	49.6	49.1	48.3
7. Government consumption expenditure	23.0	22.9	20.3	21.4	21.7	21.2	21.1	21.2	21.2	21.7	22.3	22.5	22.5	22.2
8. Of which compensation of employees	13.3	12.7	11.2	11.9	11.9	11.7	11.6	11.6	11.4	11.6	12.0	11.8	11.6	11.5
9. Collective consumption	9.4	9.1	7.6	7.9	7.8	7.8	7.6	7.8	7.9	8.0	8.2	8.3	8.3	8.2
10. Social transfers in kind	13.5	13.9	12.7	13.5	13.9	13.4	13.4	13.4	13.3	13.7	14.1	14.2	14.2	14.0
11. Social transfers other than in kind	17.3	18.3	16.2	16.6	16.6	16.3	16.1	15.6	15.2	15.5	16.1	16.7	16.6	16.3
12. Interest	6.6	11.1	11.9	9.3	8.8	8.0	7.5	7.0	6.8	6.6	6.1	5.6	5.1	4.8
13. Subsidies	2.8	2.4	1.7	1.5	1.6	1.4	1.5	1.5	1.5	1.6	1.6	1.7	1.4	1.5
14. Other current expenditure	1.7	2.0	1.7	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.1	2.0	2.0	2.0
15. Total current expenditure	51.3	56.7	51.7	50.7	50.7	48.9	48.3	47.4	46.6	47.3	48.0	48.4	47.7	46.8
16. Gross saving	-4.1	-6.3	-4.6	-2.0	-1.5	0.5	1.7	2.1	2.8	2.4	2.2	1.1	1.4	1.6
17. Capital transfers received	0.4	0.3	0.3	0.4	0.4	0.6	0.4	0.6	0.5	0.6	0.5	2.4	0.6	0.6
18. Total revenue	46.8	49.5	46.6	48.5	49.1	49.5	50.0	49.7	49.5	50.0	50.5	51.7	49.4	48.6
19. Gross fixed capital formation	4.7	3.0	1.7	1.8	1.6	1.6	1.6	1.8	1.8	1.6	1.6	1.6	1.6	1.7
20. Other capital expenditure	1.1	1.3	0.8	1.0	1.1	1.5	1.3	1.4	1.3	0.9	1.1	1.7	0.9	1.2
21. Total expenditure	56.3	59.8	53.3	52.8	52.9	51.4	50.7	50.1	49.3	49.5	50.5	51.5	49.9	49.4
22. Tax burden	42.6	45.8	43.4	45.1	45.4	45.8	46.4	46.0	46.0	46.2	46.6	45.9	45.4	44.5
23. Net lending (+) or net borrowing (-)	-9.5	-10.2	-6.8	-4.3	-3.8	-2.0	-0.7	-0.4	0.2	0.5	0.1	0.2	-0.5	-0.7

Table 1C

4/4/2004

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

Belgium

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	1.0	5.3	7.6	1.8	6.7	6.2	3.8	7.3	4.2	-0.6	4.8	3.1	5.0	3.9
2. Current taxes on income and wealth	4.5	4.7	7.8	7.1	2.1	7.6	7.1	1.4	6.6	4.1	2.4	0.6	1.2	0.2
3. Social contributions	8.3	10.0	6.8	2.3	1.8	3.9	4.1	3.4	3.4	4.6	4.3	1.3	2.0	2.8
4. Of which actual social contributions	7.9	10.5	6.8	1.9	1.4	3.8	4.1	3.6	3.4	4.6	4.1	1.2	1.8	2.7
5. Other current revenue	19.6	3.4	9.8	2.8	6.9	-3.3	3.1	-0.4	8.1	5.2	0.5	4.6	6.7	6.7
6. Total current revenue	5.9	6.4	7.5	3.8	3.4	5.3	5.0	3.5	5.0	3.1	3.5	1.7	2.8	2.5
7. Government consumption expenditure	8.3	4.0	4.8	4.6	3.7	2.6	3.2	5.2	4.9	5.1	5.4	4.0	3.7	2.6
8. Of which compensation of employees	9.7	1.7	5.8	4.1	2.0	3.4	2.8	4.5	3.6	4.4	5.5	1.8	2.0	3.0
9. Collective consumption	8.6	4.1	2.9	3.4	1.3	4.8	2.0	7.1	5.8	3.7	6.1	4.0	3.7	2.6
10. Social transfers in kind	8.1	4.0	6.0	5.2	5.1	1.4	3.9	4.1	4.4	5.9	5.0	4.0	3.7	2.6
11. Social transfers other than in kind	9.3	4.0	5.1	3.0	2.5	2.8	2.4	1.7	2.7	4.0	6.3	7.0	3.5	2.0
12. Interest	24.1	17.1	11.4	0.2	-2.4	-5.3	-1.9	-3.0	2.0	-0.3	-5.8	-4.9	-5.4	-1.7
13. Subsidies	0.3	-10.7	0.9	4.9	6.4	-6.2	9.9	3.6	6.9	8.4	1.6	9.6	-10.2	8.9
14. Other current expenditure 1)	0.0	0.1	-0.1	-0.1	0.1	0.0	0.0	0.0	-0.1	0.0	0.1	-0.1	0.0	0.0
15. Total current expenditure	10.0	5.9	6.0	3.1	2.4	1.2	2.3	2.6	3.5	3.9	4.0	4.0	2.1	2.1
16. Gross saving 1)	-1.8	0.2	0.7	0.4	0.5	2.0	1.3	0.4	0.7	-0.4	-0.2	-1.1	0.3	0.1
17. Capital transfers received	-2.9	-0.6	15.7	7.6	7.3	40.9	-22.0	45.0	-12.3	11.4	-2.1	366.3	-76.3	3.6
18. Total revenue	5.8	6.2	7.9	4.0	3.6	5.7	4.9	3.9	4.8	3.4	3.6	5.5	-0.9	2.5
19. Gross fixed capital formation	15.4	-0.2	-4.2	-6.8	-5.2	1.9	1.8	20.8	6.3	-11.8	3.2	4.3	1.9	11.9
20. Other capital expenditure 1)	-1.0	-0.2	0.0	-0.1	0.1	0.4	-0.1	0.0	-0.1	-0.5	0.2	0.6	-0.8	0.3
21. Total expenditure	8.3	5.1	5.9	2.7	2.4	2.1	2.3	3.4	3.6	2.6	4.5	5.2	0.4	3.1
22. Tax burden	4.4	6.6	7.3	3.7	3.0	5.9	5.2	3.7	5.1	2.9	3.4	1.6	2.5	2.2
23. Net lending (+) or net borrowing (-) 1)	-1.1	0.6	0.9	0.6	0.6	1.8	1.3	0.3	0.6	0.4	-0.5	0.2	-0.7	-0.3

1) Changes in GDP ratios.

Table 1D

4/4/2004

Contributions to the change in the general government gross debt ratio

Belgium

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	6.8	7.3	5.0	4.3	3.8	2.0	0.7	0.4	-0.2	-0.5	-0.1	-0.2	0.5	0.7
2. Interest payments (% of GDP)	11.9	11.1	9.6	9.3	8.8	8.0	7.5	7.0	6.8	6.6	6.1	5.6	5.1	4.8
3. Implicit interest rate 2)	:	8.6	7.3	7.1	6.7	6.4	6.3	6.1	6.2	6.2	5.7	5.4	5.3	5.2
4. Nominal GDP growth rate	6.0	3.0	5.4	3.7	2.4	4.9	3.7	4.6	5.1	2.4	2.4	3.1	3.7	4.1
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	6.8	7.3	5.0	4.3	3.8	2.0	0.7	0.4	-0.2	-0.5	-0.1	-0.2	0.5	0.7
6. Contribution of nominal GDP growth	:	-3.8	-7.1	-4.8	-3.1	-6.1	-4.5	-5.3	-5.6	-2.6	-2.6	-3.2	-3.6	-3.9
7. Stock-flow adjustment 3)	:	2.3	0.0	-1.4	-4.5	-1.2	-1.4	0.2	0.0	2.1	0.3	-1.9	0.0	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-5.1	-3.8	-4.6	-4.9	-5.1	-6.0	-6.8	-6.6	-6.9	-7.1	-6.1	-5.8	-4.7	-4.1
9. Snow-ball effect	:	7.2	2.5	4.5	5.7	1.9	3.1	1.7	1.2	4.0	3.5	2.4	1.5	1.0
10. Stock-flow adjustment 3)	:	2.3	0.0	-1.4	-4.5	-1.2	-1.4	0.2	0.0	2.1	0.3	-1.9	0.0	0.0
(% of GDP)														
11. Change in gross debt 5)	:	5.7	-2.1	-1.9	-3.8	-5.4	-5.2	-4.7	-5.7	-1.0	-2.3	-5.3	-3.1	-3.1
12. Level of gross debt (end of year)	129.2	137.9	135.9	134.0	130.2	124.8	119.6	114.8	109.1	108.1	105.8	100.5	97.4	94.3

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

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

3) Line 7 = line 10.

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

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

Table 2A

4/4/2004

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

Denmark

(Mrd DKK)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	68.3	109.5	138.0	170.9	183.2	195.2	210.7	219.0	219.8	229.4	238.0	241.7	252.7	260.8
2. Current taxes on income and wealth	96.6	176.2	233.7	306.7	324.9	338.6	345.6	371.7	379.8	397.8	399.9	416.4	426.6	441.5
3. Social contributions	7.1	17.9	18.8	26.4	27.8	29.2	30.4	38.7	41.6	42.7	36.7	37.4	38.7	40.0
4. Of which actual social contributions	3.2	11.7	12.3	16.0	17.0	17.9	18.6	26.5	30.1	30.1	23.4	23.8	24.9	26.0
5. Other current revenue	25.4	47.0	62.9	69.1	75.7	74.5	76.7	71.9	63.4	69.8	67.7	70.5	72.0	72.5
6. Total current revenue	197.4	350.6	453.5	573.2	611.7	637.4	663.3	701.3	704.7	739.8	742.3	766.0	790.1	814.8
7. Government consumption expenditure	105.3	164.2	210.9	260.3	274.6	284.5	300.5	312.1	323.4	343.3	358.5	369.2	381.9	393.4
8. Of which compensation of employees	69.6	110.3	146.3	174.9	183.9	191.3	202.1	209.6	216.6	229.1	239.0	246.9	256.5	266.3
9. Collective consumption	33.8	51.0	67.7	84.8	90.0	91.0	94.8	96.4	98.9	101.3	103.0	105.8	109.7	113.0
10. Social transfers in kind	71.5	113.3	143.3	175.5	184.6	193.6	205.6	215.7	224.5	242.0	255.5	263.4	272.2	280.4
11. Social transfers other than in kind	61.8	100.3	147.4	206.2	210.3	210.3	211.8	214.7	221.2	229.6	238.6	252.8	265.9	270.0
12. Interest	14.7	60.6	60.1	64.7	65.1	63.9	61.5	56.8	43.6	42.3	38.1	35.6	36.4	34.4
13. Subsidies	6.4	10.5	18.5	25.0	27.1	27.3	27.0	27.3	28.2	28.6	30.3	31.0	30.0	30.7
14. Other current expenditure	6.5	12.2	14.7	22.3	25.4	27.2	30.0	30.8	33.0	34.8	35.4	36.2	37.5	38.5
15. Total current expenditure	194.6	347.8	451.7	578.5	602.5	613.2	630.6	641.7	649.4	678.6	700.9	724.8	751.8	767.0
16. Gross saving	2.7	2.9	1.8	-5.3	9.2	24.2	32.7	59.6	65.6	71.1	51.5	50.8	38.3	47.8
17. Capital transfers received	2.3	3.5	5.3	5.6	4.5	5.1	5.4	6.7	7.0	6.8	11.0	7.4	7.7	7.1
18. Total revenue	197.8	351.1	461.8	586.0	623.7	651.3	678.6	718.8	734.0	771.1	780.3	800.4	825.3	849.8
19. Gross fixed capital formation	12.1	13.1	13.4	18.3	20.8	21.2	19.5	20.1	21.5	24.8	23.9	22.4	24.8	25.8
20. Other capital expenditure	2.0	2.2	2.1	4.8	3.5	4.2	5.5	6.8	7.0	1.5	5.7	5.8	5.6	6.3
21. Total expenditure	206.9	360.1	470.2	608.9	634.3	647.4	665.5	679.3	689.9	719.5	747.5	770.4	809.7	827.0
22. Tax burden	170.3	301.2	388.7	498.4	529.6	556.4	579.6	622.1	635.3	662.4	666.1	687.1	710.0	733.5
23. Net lending (+) or net borrowing (-)	-9.1	-9.0	-8.4	-22.8	-10.6	3.9	13.1	39.5	33.8	41.6	22.7	20.4	15.6	22.8

Table 2B

4/4/2004

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

Denmark

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	17.7	17.3	16.7	16.9	17.3	17.5	18.2	18.1	17.2	17.3	17.5	17.4	17.4	17.3
2. Current taxes on income and wealth	25.0	27.8	28.3	30.4	30.6	30.3	29.9	30.8	29.7	30.0	29.4	29.9	29.4	29.2
3. Social contributions	1.8	2.8	2.3	2.6	2.6	2.6	2.6	3.2	3.3	3.2	2.7	2.7	2.7	2.6
4. Of which actual social contributions	0.8	1.9	1.5	1.6	1.6	1.6	1.6	2.2	2.4	2.3	1.7	1.7	1.7	1.7
5. Other current revenue	6.6	7.4	7.6	6.8	7.1	6.7	6.6	6.0	5.0	5.3	5.0	5.1	5.0	4.8
6. Total current revenue	51.2	55.3	55.0	56.8	57.7	57.1	57.4	58.1	55.1	55.8	54.6	55.1	54.5	53.9
7. Government consumption expenditure	27.3	25.9	25.6	25.8	25.9	25.5	26.0	25.8	25.3	25.9	26.3	26.5	26.3	26.0
8. Of which compensation of employees	18.0	17.4	17.7	17.3	17.3	17.1	17.5	17.4	16.9	17.3	17.6	17.7	17.7	17.6
9. Collective consumption	8.8	8.0	8.2	8.4	8.5	8.1	8.2	8.0	7.7	7.6	7.6	7.6	7.6	7.5
10. Social transfers in kind	18.5	17.9	17.4	17.4	17.4	17.3	17.8	17.9	17.6	18.3	18.8	18.9	18.8	18.6
11. Social transfers other than in kind	16.0	15.8	17.9	20.4	19.8	18.8	18.3	17.8	17.3	17.3	17.5	18.2	18.3	17.9
12. Interest	3.8	9.6	7.3	6.4	6.1	5.7	5.3	4.7	3.4	3.2	2.8	2.6	2.5	2.3
13. Subsidies	1.6	1.6	2.2	2.5	2.6	2.4	2.3	2.3	2.2	2.2	2.2	2.2	2.1	2.0
14. Other current expenditure	1.7	1.9	1.8	2.2	2.4	2.4	2.6	2.5	2.6	2.6	2.6	2.6	2.6	2.5
15. Total current expenditure	50.4	54.9	54.7	57.3	56.8	54.9	54.6	53.1	50.8	51.2	51.5	52.1	51.8	50.8
16. Gross saving	0.7	0.5	0.2	-0.5	0.9	2.2	2.8	4.9	5.1	5.4	3.8	3.7	2.6	3.2
17. Capital transfers received	0.6	0.5	0.6	0.5	0.4	0.5	0.5	0.6	0.5	0.5	0.8	0.5	0.5	0.5
18. Total revenue	51.3	55.4	56.0	58.0	58.8	58.3	58.7	59.5	57.4	58.2	57.3	57.5	56.9	56.2
19. Gross fixed capital formation	3.1	2.1	1.6	1.8	2.0	1.9	1.7	1.7	1.7	1.9	1.8	1.6	1.7	1.7
20. Other capital expenditure	0.5	0.4	0.3	0.5	0.3	0.4	0.5	0.6	0.5	0.1	0.4	0.4	0.4	0.4
21. Total expenditure	53.6	56.8	57.0	60.3	59.8	58.0	57.6	56.2	53.9	54.3	54.9	55.4	55.8	54.7
22. Tax burden	44.1	47.5	47.1	49.4	49.9	49.8	50.2	51.5	49.7	50.0	48.9	49.4	49.0	48.5
23. Net lending (+) or net borrowing (-)	-2.4	-1.4	-1.0	-2.3	-1.0	0.4	1.1	3.3	2.6	3.1	1.7	1.5	1.1	1.5

Table 2C

4/4/2004

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	6.2	9.9	0.8	4.0	7.2	6.5	7.9	3.9	0.4	4.3	3.7	1.6	4.6	3.2
2. Current taxes on income and wealth	12.6	13.1	-1.1	3.1	5.9	4.2	2.1	7.6	2.2	4.7	0.5	4.1	2.4	3.5
3. Social contributions	22.4	8.1	10.8	-1.8	5.3	4.7	4.1	27.6	7.4	2.6	-14.1	1.8	3.6	3.3
4. Of which actual social contributions	30.5	9.9	13.7	2.1	6.7	5.1	3.7	42.6	13.6	0.0	-22.1	1.5	4.6	4.5
5. Other current revenue	19.9	4.2	5.8	-5.0	9.6	-1.7	3.0	-6.3	-11.8	10.1	-3.1	4.2	2.1	0.7
6. Total current revenue	11.5	10.6	0.8	2.1	6.7	4.2	4.1	5.7	0.5	5.0	0.3	3.2	3.1	3.1
7. Government consumption expenditure	14.7	6.0	3.1	4.0	5.5	3.6	5.6	3.9	3.6	6.2	4.4	3.0	3.4	3.0
8. Of which compensation of employees	12.7	5.2	3.2	3.7	5.1	4.0	5.6	3.7	3.4	5.7	4.3	3.3	3.9	3.8
9. Collective consumption	17.0	5.0	3.9	-2.8	6.1	1.1	4.2	1.6	2.6	2.4	1.7	2.7	3.7	3.0
10. Social transfers in kind	13.6	6.4	2.7	7.6	5.2	4.9	6.2	4.9	4.0	7.8	5.6	3.1	3.3	3.0
11. Social transfers other than in kind	16.1	3.7	5.0	0.9	2.0	0.0	0.7	1.4	3.1	3.8	3.9	5.9	5.2	1.5
12. Interest	20.9	12.0	5.5	0.5	0.7	-1.8	-3.8	-7.7	-23.2	-3.0	-9.9	-6.6	2.2	-5.5
13. Subsidies	30.6	1.9	8.0	-0.6	8.2	0.8	-1.2	1.4	3.1	1.6	5.7	2.3	-3.2	2.3
14. Other current expenditure 1)	0.0	0.1	-0.2	-0.1	0.2	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. Total current expenditure	15.8	6.4	3.9	2.1	4.1	1.8	2.8	1.8	1.2	4.5	3.3	3.4	3.7	2.0
16. Gross saving 1)	-1.8	2.1	-1.7	0.0	1.4	1.3	0.7	2.1	0.2	0.2	-1.6	-0.1	-1.0	0.5
17. Capital transfers received	13.9	106.6	96.3	37.1	-19.0	13.0	6.2	24.8	3.6	-2.9	62.6	-33.1	4.9	-7.6
18. Total revenue	11.2	10.7	1.6	2.6	6.4	4.4	4.2	5.9	2.1	5.1	1.2	2.6	3.1	3.0
19. Gross fixed capital formation	-1.9	16.8	-8.3	3.7	13.4	2.0	-7.7	2.6	7.0	15.6	-3.5	-6.4	11.0	3.9
20. Other capital expenditure 1)	0.2	0.0	0.2	0.0	-0.1	0.0	0.1	0.1	0.0	-0.4	0.3	0.0	0.0	0.0
21. Total expenditure	14.7	6.4	4.0	2.4	4.2	2.1	2.8	2.1	1.6	4.3	3.9	3.1	5.1	2.1
22. Tax burden	10.3	11.8	0.0	3.4	6.3	5.1	4.2	7.3	2.1	4.3	0.5	3.2	3.3	3.3
23. Net lending (+) or net borrowing (-) 1)	-1.7	2.2	-1.3	0.2	1.3	1.4	0.8	2.1	-0.6	0.5	-1.5	-0.2	-0.4	0.4

1) Changes in GDP ratios.

Table 2D

4/4/2004

Contributions to the change in the general government gross debt ratio

Denmark

	1991	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	2.4	2.9	2.4	2.3	1.0	-0.4	-1.1	-3.3	-2.6	-3.1	-1.7	-1.5	-1.1	-1.5
2. Interest payments (% of GDP)	7.3	7.3	6.7	6.4	6.1	5.7	5.3	4.7	3.4	3.2	2.8	2.6	2.5	2.3
3. Implicit interest rate 2)	:	11.1	9.2	9.1	9.3	9.3	9.0	8.7	6.8	6.6	6.0	5.5	5.8	5.6
4. Nominal GDP growth rate	3.9	1.4	7.3	4.6	5.1	5.2	3.5	4.5	5.9	3.6	2.7	2.2	4.3	4.2
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.4	2.9	2.4	2.3	1.0	-0.4	-1.1	-3.3	-2.6	-3.1	-1.7	-1.5	-1.1	-1.5
6. Contribution of nominal GDP growth	:	-0.9	-5.3	-3.2	-3.3	-3.2	-2.1	-2.4	-2.9	-1.8	-1.2	-1.0	-1.8	-1.7
7. Stock-flow adjustment 3)	:	9.8	-1.7	-3.3	-1.9	-0.3	-1.7	2.4	2.8	2.5	2.4	0.2	0.2	0.9
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-4.9	-4.4	-4.2	-4.1	-5.1	-6.1	-6.5	-8.0	-6.0	-6.3	-4.5	-4.0	-3.6	-3.8
9. Snow-ball effect	:	6.4	1.4	3.2	2.8	2.5	3.3	2.3	0.5	1.4	1.6	1.5	0.7	0.6
10. Stock-flow adjustment 3)	:	9.8	-1.7	-3.3	-1.9	-0.3	-1.7	2.4	2.8	2.5	2.4	0.2	0.2	0.9
(% of GDP)														
11. Change in gross debt 5)	:	11.7	-4.6	-4.2	-4.2	-3.9	-4.9	-3.3	-2.8	-2.4	-0.5	-2.3	-2.7	-2.3
12. Level of gross debt (end of year)	62.5	78.0	73.5	69.3	65.1	61.2	56.2	53.0	50.1	47.8	47.2	45.0	42.3	40.0

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 3A

4/4/2004

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

Federal Republic of Germany

(Mrd EURO-DEM)

	1991	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	166	190	205	205	209	214	224	241	244	246	250	255	263	272
2. Current taxes on income and wealth	171	190	192	200	211	210	222	237	254	230	227	227	226	229
3. Social contributions	258	301	323	339	356	368	372	375	378	384	389	395	403	409
4. Of which actual social contributions	244	284	305	319	336	347	351	354	357	362	367	374	381	387
5. Other current revenue	51	63	67	63	61	60	60	60	60	63	63	63	61	63
6. Total current revenue	647	743	787	807	837	851	878	914	936	923	930	940	953	973
7. Government consumption expenditure	288	329	342	357	366	364	370	378	386	394	404	411	413	414
8. Of which compensation of employees	135	154	157	162	163	163	163	165	166	166	168	168	169	172
9. Collective consumption	130	146	147	151	154	152	154	158	161	163	167	169	170	170
10. Social transfers in kind	158	183	195	206	212	212	215	220	225	231	237	242	243	244
11. Social transfers other than in kind	235	289	307	326	353	361	366	375	380	390	410	420	424	427
12. Interest	43	55	58	66	67	68	70	69	68	68	65	66	68	71
13. Subsidies	33	31	36	38	37	34	36	36	35	34	31	29	28	27
14. Other current expenditure	27	25	25	22	24	26	27	32	35	34	35	38	41	44
15. Total current expenditure	626	729	768	809	847	853	868	890	903	920	945	965	974	982
16. Gross saving	21	14	19	-2	-10	-2	10	25	33	4	-16	-24	-21	-9
17. Capital transfers received	5	6	7	10	8	8	9	9	8	8	9	8	8	8
18. Total revenue	663	763	808	831	859	873	899	935	955	943	950	959	972	994
19. Gross fixed capital formation	41	46	46	41	39	36	36	38	37	36	34	31	31	30
20. Other capital expenditure	29	25	22	26	22	22	26	25	-23	35	33	35	35	33
21. Total expenditure	707	815	850	890	922	924	942	965	928	1001	1024	1041	1050	1058
22. Tax burden	597	680	719	744	773	787	812	848	872	854	856	867	882	899
23. Net lending (+) or net borrowing (-)	-44	-51	-42	-60	-63	-51	-43	-29	27	-59	-74	-82	-78	-64

Table 3B

4/4/2004

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

Federal Republic of Germany

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

	1991	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	11.1	11.5	11.8	11.4	11.4	11.4	11.6	12.2	12.0	11.9	11.9	12.0	12.1	12.1
2. Current taxes on income and wealth	11.4	11.5	11.0	11.1	11.5	11.2	11.5	12.0	12.5	11.1	10.8	10.7	10.3	10.2
3. Social contributions	17.2	18.2	18.6	18.8	19.4	19.7	19.3	19.0	18.6	18.5	18.4	18.6	18.5	18.2
4. Of which actual social contributions	16.2	17.2	17.6	17.7	18.3	18.5	18.2	17.9	17.6	17.5	17.4	17.5	17.4	17.2
5. Other current revenue	3.4	3.8	3.9	3.5	3.4	3.2	3.1	3.0	2.9	3.1	3.0	2.9	2.8	2.8
6. Total current revenue	43.0	44.9	45.4	44.8	45.7	45.5	45.5	46.2	46.1	44.5	44.1	44.2	43.6	43.4
7. Government consumption expenditure	19.2	19.9	19.7	19.8	19.9	19.5	19.2	19.1	19.0	19.0	19.2	19.3	18.9	18.5
8. Of which compensation of employees	9.0	9.3	9.0	9.0	8.9	8.7	8.5	8.4	8.2	8.0	7.9	7.9	7.8	7.7
9. Collective consumption	8.7	8.8	8.5	8.4	8.4	8.1	8.0	8.0	7.9	7.9	7.9	7.9	7.8	7.6
10. Social transfers in kind	10.5	11.1	11.2	11.4	11.6	11.3	11.2	11.1	11.1	11.1	11.2	11.4	11.1	10.9
11. Social transfers other than in kind	15.7	17.4	17.7	18.1	19.3	19.3	18.9	18.9	18.7	18.8	19.4	19.7	19.4	19.0
12. Interest	2.8	3.3	3.3	3.7	3.7	3.6	3.6	3.5	3.4	3.3	3.1	3.1	3.1	3.1
13. Subsidies	2.2	1.9	2.1	2.1	2.0	1.8	1.9	1.8	1.7	1.6	1.5	1.4	1.3	1.2
14. Other current expenditure	1.8	1.5	1.4	1.2	1.3	1.4	1.4	1.6	1.7	1.6	1.7	1.8	1.9	1.9
15. Total current expenditure	41.7	44.1	44.3	44.9	46.2	45.6	45.0	45.0	44.5	44.4	44.8	45.3	44.6	43.8
16. Gross saving	1.4	0.8	1.1	-0.1	-0.5	-0.1	0.5	1.2	1.6	0.2	-0.7	-1.1	-1.0	-0.4
17. Capital transfers received	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	0.4
18. Total revenue	44.1	46.2	46.6	46.1	46.9	46.6	46.6	47.3	47.1	45.5	45.0	45.0	44.5	44.3
19. Gross fixed capital formation	2.7	2.8	2.7	2.3	2.1	1.9	1.9	1.9	1.8	1.7	1.6	1.5	1.4	1.3
20. Other capital expenditure	1.9	1.5	1.3	1.5	1.2	1.2	1.3	1.3	-1.1	1.7	1.6	1.7	1.6	1.5
21. Total expenditure	47.1	49.3	49.0	49.4	50.3	49.3	48.8	48.7	45.7	48.3	48.5	48.9	48.0	47.1
22. Tax burden	39.8	41.1	41.5	41.3	42.1	42.1	42.1	42.8	42.9	41.2	40.6	40.7	40.4	40.1
23. Net lending (+) or net borrowing (-)	-2.9	-3.1	-2.4	-3.3	-3.4	-2.7	-2.2	-1.5	1.3	-2.8	-3.5	-3.9	-3.6	-2.8

Table 3C

4/4/2004

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON 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	2005
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	1.7	1.8	3.3	3.2
2. Current taxes on income and wealth	10.5	0.8	1.0	4.5	5.1	-0.3	5.8	6.8	7.0	-9.5	-1.2	0.0	-0.6	1.4
3. Social contributions	9.7	6.1	7.5	4.8	5.2	3.4	1.0	0.9	0.7	1.4	1.4	1.7	1.9	1.5
4. Of which actual social contributions	9.8	6.1	7.2	4.9	5.2	3.3	1.0	1.0	0.8	1.5	1.4	1.7	1.9	1.5
5. Other current revenue	23.4	-0.3	6.5	-6.4	-1.8	-3.1	0.3	0.8	-1.0	6.5	-0.4	-0.7	-3.3	3.3
6. Total current revenue	10.5	4.0	5.9	2.5	3.8	1.7	3.1	4.2	2.4	-1.4	0.7	1.2	1.3	2.1
7. Government consumption expenditure	10.6	3.1	4.1	4.3	2.5	-0.3	1.4	2.3	2.0	2.2	2.6	1.6	0.4	0.4
8. Of which compensation of employees	9.8	4.0	1.7	3.0	1.2	-0.2	0.1	1.3	0.2	-0.1	1.3	0.3	0.7	1.5
9. Collective consumption	8.2	3.5	1.0	2.5	1.7	-1.0	1.3	2.7	1.5	1.5	2.5	0.9	0.5	0.1
10. Social transfers in kind	12.6	2.8	6.5	5.6	3.1	0.1	1.4	2.1	2.3	2.7	2.7	2.1	0.4	0.5
11. Social transfers other than in kind	12.0	9.5	6.3	6.1	8.5	2.2	1.3	2.5	1.4	2.8	4.9	2.6	0.9	0.6
12. Interest	23.2	5.5	4.7	13.7	2.2	1.1	2.4	-1.3	-0.7	-1.0	-3.7	1.5	3.0	3.5
13. Subsidies	-4.4	-0.6	17.2	4.9	-3.2	-7.4	4.1	0.7	-3.1	-2.4	-9.2	-5.3	-4.0	-3.8
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	0.1	0.1	0.1
15. Total current expenditure	10.0	6.0	5.3	5.3	4.7	0.8	1.7	2.5	1.5	1.8	2.8	2.0	1.0	0.8
16. Gross saving 1)	0.2	-0.8	0.3	-1.2	-0.4	0.4	0.6	0.7	0.4	-1.5	-0.9	-0.4	0.2	0.5
17. Capital transfers received	11.1	14.2	13.4	38.1	-16.9	1.5	5.8	0.9	-9.4	3.0	5.1	-3.3	0.0	0.0
18. Total revenue	10.8	3.9	5.9	2.8	3.4	1.6	3.0	4.0	2.2	-1.3	0.7	1.0	1.3	2.3
19. Gross fixed capital formation	14.4	-1.3	-0.8	-10.6	-5.0	-9.1	0.7	5.8	-2.2	-3.0	-4.3	-9.4	-1.9	-1.4
20. Other capital expenditure 1)	-0.3	-0.1	-0.3	0.2	-0.3	0.0	0.2	-0.1	-2.4	2.8	-0.1	0.1	-0.1	-0.1
21. Total expenditure	9.6	5.1	4.3	4.8	3.5	0.2	2.0	2.4	-3.7	7.9	2.2	1.7	0.8	0.8
22. Tax burden	9.3	4.2	5.8	3.3	3.9	1.9	3.1	4.4	2.8	-2.1	0.3	1.3	1.7	2.0
23. Net lending (+) or net borrowing (-) 1)	0.4	-0.6	0.7	-0.9	-0.1	0.7	0.5	0.7	2.8	-4.2	-0.7	-0.3	0.3	0.7

1) Changes in GDP ratios.

Table 3D

4/4/2004

Contributions to the change in the general government gross debt ratio

Federal Republic of Germany

	1991	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	2.9	3.1	2.4	3.3	3.4	2.7	2.2	1.5	-1.3	2.8	3.5	3.9	3.6	2.8
2. Interest payments (% of GDP)	2.8	3.3	3.3	3.7	3.7	3.6	3.6	3.5	3.4	3.3	3.1	3.1	3.1	3.1
3. Implicit interest rate 2)	:	8.0	7.5	7.7	6.6	6.2	6.1	5.9	5.7	5.5	5.3	5.2	5.0	4.9
4. Nominal GDP growth rate	:	2.5	4.9	3.8	1.8	2.1	3.1	2.6	2.6	2.2	1.8	0.9	2.6	2.7
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.9	3.1	2.4	3.3	3.4	2.7	2.2	1.5	-1.3	2.8	3.5	3.9	3.6	2.8
6. Contribution of nominal GDP growth	:	-1.1	-2.2	-1.8	-1.0	-1.2	-1.8	-1.5	-1.5	-1.3	-1.0	-0.5	-1.6	-1.7
7. Stock-flow adjustment 3)	:	2.0	2.1	6.2	0.4	-0.3	-0.5	0.3	1.9	-2.3	-1.1	0.0	-0.5	-0.7
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	0.1	-0.2	-0.9	-0.3	-0.3	-0.9	-1.4	-2.0	-4.7	-0.4	0.4	0.7	0.4	-0.3
9. Snow-ball effect	:	2.3	1.1	1.9	2.7	2.4	1.8	2.0	1.8	2.0	2.1	2.6	1.5	1.4
10. Stock-flow adjustment 3)	:	2.0	2.1	6.2	0.4	-0.3	-0.5	0.3	1.9	-2.3	-1.1	0.0	-0.5	-0.7
(% of GDP)														
11. Change in gross debt 5)	:	4.0	2.3	7.7	2.8	1.2	-0.1	0.3	-1.0	-0.7	1.4	3.3	1.5	0.4
12. Level of gross debt (end of year)	40.4	46.9	49.3	57.0	59.8	61.0	60.9	61.2	60.2	59.4	60.8	64.2	65.6	66.1

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

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

3) Line 7 = line 10.

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

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

Table 4A

4/4/2004

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

Greece

(Mrd EURO-GRD)

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	5.06	8.78	9.83	10.83	12.27	13.86	15.20	17.04	18.49	19.35	20.68	21.51	22.80	24.28
2. Current taxes on income and wealth	2.16	3.53	4.87	5.94	6.25	7.57	10.04	11.13	13.16	12.54	13.43	14.16	15.01	15.80
3. Social contributions	4.56	7.58	8.75	10.05	11.34	12.93	14.35	15.40	16.99	18.25	19.90	22.35	24.36	26.31
4. Of which actual social contributions	3.52	6.10	7.19	8.37	9.50	10.83	12.15	12.82	14.30	15.37	16.72	18.90	20.60	22.04
5. Other current revenue	0.93	2.50	3.41	3.60	3.85	4.63	4.29	4.37	4.34	5.50	5.30	5.40	5.40	5.48
6. Total current revenue	12.70	22.38	26.86	30.42	33.71	38.99	43.88	47.94	52.97	55.64	59.31	63.42	67.58	71.88
7. Government consumption expenditure	5.88	8.97	9.79	12.25	12.76	14.71	16.16	17.37	19.12	20.02	22.12	24.27	26.37	27.62
8. Of which compensation of employees	4.88	6.87	7.58	9.03	9.42	11.27	12.29	13.24	14.27	15.22	16.99	18.44	20.01	21.21
9. Collective consumption	3.99	5.40	5.78	7.55	7.50	8.59	9.81	10.62	11.82	12.22	13.33	14.39	15.59	16.22
10. Social transfers in kind	1.90	3.57	4.01	4.70	5.26	6.12	6.35	6.75	7.30	7.80	8.80	9.88	10.78	11.40
11. Social transfers other than in kind	5.69	9.17	10.61	12.07	13.52	15.14	16.66	17.83	20.16	21.33	23.23	25.79	28.24	30.39
12. Interest	3.92	7.93	9.92	10.19	10.54	9.32	9.53	9.30	9.55	9.36	8.71	8.63	9.26	9.72
13. Subsidies	0.48	0.32	0.29	0.33	0.41	0.15	0.15	0.21	0.19	0.20	0.21	0.20	0.19	0.18
14. Other current expenditure	0.36	0.86	0.88	1.03	1.09	1.10	1.32	1.35	1.38	1.43	1.79	1.90	2.05	2.19
15. Total current expenditure	16.32	27.25	31.49	35.87	38.32	40.42	43.82	46.06	50.39	52.33	56.06	60.79	66.10	70.09
16. Gross saving	-3.62	-4.87	-4.63	-5.46	-4.61	-1.44	0.06	1.87	2.58	3.31	3.25	2.64	1.47	1.78
17. Capital transfers received	0.41	1.11	1.18	1.27	1.90	2.33	2.77	2.31	3.77	3.47	3.00	2.20	3.01	3.41
18. Total revenue	13.48	24.29	29.01	32.67	36.66	42.54	47.96	51.60	58.20	60.74	64.03	67.40	72.51	77.32
19. Gross fixed capital formation	1.06	1.95	2.11	2.54	2.79	3.31	3.76	3.95	4.99	5.20	5.34	6.42	6.86	7.34
20. Other capital expenditure	1.87	2.70	1.04	1.39	1.04	1.51	1.68	2.22	3.76	3.48	2.94	2.92	2.90	2.82
21. Total expenditure	19.63	32.69	35.60	40.78	43.19	46.46	50.57	53.59	60.60	62.63	66.05	71.91	77.79	82.29
22. Tax burden	11.24	19.15	22.53	26.08	28.96	33.31	38.45	42.07	47.16	48.48	51.26	56.01	59.95	63.77
23. Net lending (+) or net borrowing (-)	-6.15	-8.41	-6.60	-8.12	-6.54	-3.92	-2.61	-1.99	-2.40	-1.90	-2.03	-4.50	-5.28	-4.97

Table 4B

4/4/2004

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

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

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	12.9	14.0	13.8	13.5	14.0	14.3	14.4	15.1	15.2	14.8	14.6	14.1	13.8	13.8
2. Current taxes on income and wealth	5.5	5.6	6.8	7.4	7.1	7.8	9.5	9.9	10.8	9.6	9.5	9.3	9.1	9.0
3. Social contributions	11.7	12.0	12.3	12.6	12.9	13.3	13.6	13.7	14.0	13.9	14.1	14.6	14.8	15.0
4. Of which actual social contributions	9.0	9.7	10.1	10.5	10.8	11.1	11.5	11.4	11.8	11.7	11.8	12.4	12.5	12.6
5. Other current revenue	2.4	4.0	4.8	4.5	4.4	4.8	4.1	3.9	3.6	4.2	3.7	3.5	3.3	3.1
6. Total current revenue	32.5	35.6	37.7	38.1	38.4	40.1	41.5	42.5	43.5	42.5	42.0	41.6	41.0	41.0
7. Government consumption expenditure	15.0	14.3	13.7	15.3	14.5	15.1	15.3	15.4	15.7	15.3	15.7	15.9	16.0	15.7
8. Of which compensation of employees	12.5	10.9	10.6	11.3	10.7	11.6	11.6	11.7	11.7	11.6	12.0	12.1	12.1	12.1
9. Collective consumption	10.2	8.6	8.1	9.4	8.5	8.8	9.3	9.4	9.7	9.3	9.4	9.4	9.5	9.2
10. Social transfers in kind	4.8	5.7	5.6	5.9	6.0	6.3	6.0	6.0	6.0	6.0	6.2	6.5	6.5	6.5
11. Social transfers other than in kind	14.6	14.6	14.9	15.1	15.4	15.6	15.7	15.8	16.6	16.3	16.4	16.9	17.1	17.3
12. Interest	10.0	12.6	13.9	12.7	12.0	9.6	9.0	8.3	7.8	7.1	6.2	5.7	5.6	5.5
13. Subsidies	1.2	0.5	0.4	0.4	0.5	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1
14. Other current expenditure	0.9	1.4	1.2	1.3	1.2	1.1	1.3	1.2	1.1	1.1	1.3	1.2	1.2	1.2
15. Total current expenditure	41.7	43.3	44.2	44.9	43.6	41.6	41.4	40.9	41.4	39.9	39.7	39.8	40.1	39.9
16. Gross saving	-9.3	-7.7	-6.5	-6.8	-5.2	-1.5	0.1	1.7	2.1	2.5	2.3	1.7	0.9	1.0
17. Capital transfers received	1.0	1.8	1.7	1.6	2.2	2.4	2.6	2.0	3.1	2.6	2.1	1.4	1.8	1.9
18. Total revenue	34.5	38.6	40.7	40.9	41.7	43.7	45.3	45.8	47.8	46.4	45.3	44.2	44.0	44.1
19. Gross fixed capital formation	2.7	3.1	3.0	3.2	3.2	3.4	3.6	3.5	4.1	4.0	3.8	4.2	4.2	4.2
20. Other capital expenditure	4.8	4.3	1.5	1.7	1.2	1.5	1.6	2.0	3.1	2.7	2.1	1.9	1.8	1.6
21. Total expenditure	50.2	52.0	49.9	51.0	49.2	47.8	47.8	47.6	49.8	47.8	46.7	47.1	47.2	46.9
22. Tax burden	28.7	30.5	31.6	32.6	33.0	34.3	36.3	37.3	38.8	37.0	36.3	36.7	36.4	36.3
23. Net lending (+) or net borrowing (-)	-15.7	-13.4	-9.3	-10.2	-7.4	-4.0	-2.5	-1.8	-2.0	-1.4	-1.4	-3.0	-3.2	-2.8

Table 4C

4/4/2004

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

Greece

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	27.1	6.1	12.0	10.1	13.3	12.9	9.7	12.1	8.5	4.7	6.9	4.0	6.0	6.5
2. Current taxes on income and wealth	3.9	24.2	38.2	21.8	5.3	21.1	32.7	10.8	18.2	-4.7	7.1	5.4	6.0	5.2
3. Social contributions	13.8	21.8	15.5	14.9	12.8	14.0	10.9	7.4	10.3	7.4	9.0	12.3	9.0	8.0
4. Of which actual social contributions	13.8	25.6	17.8	16.4	13.4	14.1	12.2	5.5	11.5	7.5	8.8	13.1	9.0	7.0
5. Other current revenue	31.6	36.4	36.3	5.8	6.9	20.3	-7.3	1.7	-0.7	26.9	-3.7	1.9	0.0	1.5
6. Total current revenue	19.0	16.8	20.0	13.2	10.8	15.7	12.6	9.2	10.5	5.0	6.6	6.9	6.5	6.4
7. Government consumption expenditure	14.7	17.2	9.2	25.1	4.2	15.3	9.8	7.5	10.0	4.7	10.5	9.7	8.7	4.7
8. Of which compensation of employees	10.3	12.5	10.3	19.1	4.3	19.7	9.1	7.7	7.8	6.7	11.6	8.5	8.5	6.0
9. Collective consumption	10.1	9.2	7.0	30.6	-0.7	14.6	14.3	8.2	11.2	3.4	9.0	8.0	8.3	4.0
10. Social transfers in kind	24.1	31.8	12.5	17.2	12.0	16.4	3.7	6.4	8.1	6.8	12.9	12.3	9.1	5.8
11. Social transfers other than in kind	15.0	14.8	15.6	13.8	12.0	12.0	10.0	7.1	13.0	5.8	8.9	11.0	9.5	7.6
12. Interest	38.0	23.3	25.1	2.7	3.4	-11.5	2.2	-2.4	2.7	-2.0	-6.9	-0.9	7.3	5.0
13. Subsidies	-3.7	10.5	-9.8	16.5	23.2	-64.3	2.1	42.3	-9.4	1.6	5.1	-2.4	-7.0	-3.2
14. Other current expenditure 1)	-0.1	0.4	-0.1	0.1	0.0	-0.1	0.1	-0.1	-0.1	0.0	0.2	0.0	0.0	0.0
15. Total current expenditure	20.1	19.0	15.5	13.9	6.8	5.5	8.4	5.1	9.4	3.8	7.1	8.4	8.8	6.0
16. Gross saving 1)	-0.5	-1.0	1.3	-0.3	1.6	3.8	1.5	1.6	0.5	0.4	-0.2	-0.6	-0.8	0.1
17. Capital transfers received	63.2	20.8	6.2	7.3	49.8	22.8	18.6	-16.7	63.3	-7.8	-13.7	-26.6	37.0	13.0
18. Total revenue	20.6	16.9	19.4	12.6	12.2	16.0	12.8	7.6	12.8	4.4	5.4	5.3	7.6	6.6
19. Gross fixed capital formation	27.7	5.6	8.6	20.1	9.9	18.7	13.5	5.1	26.5	4.1	2.7	20.4	6.8	7.0
20. Other capital expenditure 1)	0.8	0.4	-2.8	0.3	-0.6	0.4	0.0	0.4	1.1	-0.4	-0.6	-0.2	-0.2	-0.2
21. Total expenditure	22.4	18.4	8.9	14.5	5.9	7.6	8.8	6.0	13.1	3.4	5.5	8.9	8.2	5.8
22. Tax burden	16.7	15.3	17.6	14.9	11.0	15.0	15.4	9.4	12.1	2.8	5.7	9.3	7.0	6.4
23. Net lending (+) or net borrowing (-) 1)	-1.2	-1.1	4.1	-0.9	2.7	3.4	1.6	0.7	-0.2	0.5	0.0	-1.5	-0.3	0.4

1) Changes in GDP ratios.

Table 4D

4/4/2004

Contributions to the change in the general government gross debt ratio

Greece

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	15.7	13.4	9.3	10.2	7.4	4.0	2.5	1.8	2.0	1.4	1.4	3.0	3.2	2.8
2. Interest payments (% of GDP)	10.0	12.6	13.9	12.7	12.0	9.6	9.0	8.3	7.8	7.1	6.2	5.7	5.6	5.5
3. Implicit interest rate 2)	:	16.2	14.3	13.2	12.1	9.5	9.1	8.3	8.1	7.2	6.2	5.8	5.9	5.7
4. Nominal GDP growth rate	20.7	12.6	13.4	12.1	9.9	10.7	8.8	6.5	8.0	7.7	7.9	8.0	8.0	6.5
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	15.7	13.4	9.3	10.2	7.4	4.0	2.5	1.8	2.0	1.4	1.4	3.0	3.2	2.8
6. Contribution of nominal GDP growth	:	-9.8	-13.0	-11.6	-9.8	-10.7	-8.7	-6.5	-7.8	-7.6	-7.8	-7.7	-7.6	-6.3
7. Stock-flow adjustment 3)	:	18.8	1.6	2.2	5.0	3.6	3.9	4.1	6.7	6.8	4.2	3.0	4.2	2.3
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	5.7	0.8	-4.7	-2.6	-4.6	-5.6	-6.5	-6.5	-5.9	-5.7	-4.7	-2.7	-2.4	-2.7
9. Snow-ball effect	:	2.8	0.9	1.1	2.2	-1.2	0.3	1.8	0.1	-0.4	-1.6	-2.1	-2.0	-0.7
10. Stock-flow adjustment 3)	:	18.8	1.6	2.2	5.0	3.6	3.9	4.1	6.7	6.8	4.2	3.0	4.2	2.3
(% of GDP)														
11. Change in gross debt 5)	:	22.3	-2.2	0.8	2.6	-3.1	-2.4	-0.6	0.9	0.7	-2.2	-1.8	-0.2	-1.1
12. Level of gross debt (end of year)	79.6	110.1	107.9	108.7	111.3	108.2	105.8	105.2	106.2	106.9	104.7	103.0	102.8	101.7

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 5A

4/4/2004

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

Spain

(Mrd EURO-ESP)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	44.5	47.3	51.8	58.6	65.9	71.3	74.3	81.0	88.7	95.2	102.2
2. Current taxes on income and wealth	44.4	47.7	51.7	53.7	57.8	63.9	68.1	76.1	78.8	84.0	89.6
3. Social contributions	56.8	61.1	64.7	68.8	74.0	81.2	88.4	94.5	101.3	108.1	115.5
4. Of which actual social contributions	52.7	56.8	60.3	64.1	69.1	75.8	82.8	88.5	94.9	101.4	108.4
5. Other current revenue	17.8	19.4	19.6	19.7	20.6	20.6	23.6	23.8	24.7	26.5	28.4
6. Total current revenue	163.5	175.5	187.8	200.9	218.3	236.9	254.3	275.4	293.5	313.8	335.7
7. Government consumption expenditure	79.1	83.3	86.6	92.1	98.6	107.7	115.1	124.2	133.3	143.0	152.6
8. Of which compensation of employees	49.4	52.3	53.8	56.5	59.8	64.1	68.1	72.0	76.8	81.8	87.0
9. Collective consumption	34.8	36.3	37.8	39.8	41.6	46.2	49.6	53.2	57.0	61.2	65.5
10. Social transfers in kind	44.3	47.1	48.8	52.3	57.0	61.5	65.5	70.9	76.3	81.7	87.1
11. Social transfers other than in kind	60.9	64.0	65.8	67.4	70.2	75.2	79.6	85.8	91.1	96.4	102.2
12. Interest	22.9	24.8	23.5	22.6	20.0	20.2	20.5	19.7	18.7	18.7	19.0
13. Subsidies	4.7	4.8	4.4	6.0	6.7	7.1	7.0	7.9	8.3	8.4	8.7
14. Other current expenditure	4.0	4.4	5.3	6.4	6.7	7.5	7.5	8.8	10.0	11.5	12.6
15. Total current expenditure	171.6	181.3	185.6	194.5	202.2	217.7	229.8	246.3	261.2	277.9	295.1
16. Gross saving	-8.0	-5.8	2.2	6.4	16.2	19.2	24.5	29.1	32.3	35.8	40.7
17. Capital transfers received	6.0	6.4	4.8	3.4	4.2	3.4	4.1	4.8	5.9	6.2	6.6
18. Total revenue	168.0	179.9	190.8	202.4	220.6	238.5	256.2	277.6	296.1	316.5	338.6
19. Gross fixed capital formation	16.3	14.5	15.2	17.5	18.9	19.2	21.3	23.6	25.7	28.0	30.6
20. Other capital expenditure	10.8	9.2	7.5	8.2	8.1	8.8	9.8	10.6	9.8	10.8	11.6
21. Total expenditure	197.1	202.9	206.5	218.4	227.3	243.8	258.6	277.9	293.5	313.2	333.5
22. Tax burden	146.3	156.8	169.1	182.0	198.7	217.4	231.8	251.7	269.0	287.3	306.9
23. Net lending (+) or net borrowing (-)	-29.1	-23.0	-15.7	-16.0	-6.6	-5.4	-2.4	-0.3	2.6	3.3	5.1

Table 5B

4/4/2004

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

Spain	(percentage of GDP at current market prices (excessive deficit procedure))										
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	10.2	10.2	10.5	11.1	11.7	11.7	11.4	11.6	11.9	12.0	12.1
2. Current taxes on income and wealth	10.1	10.3	10.5	10.2	10.2	10.5	10.4	10.9	10.6	10.6	10.6
3. Social contributions	13.0	13.2	13.1	13.0	13.1	13.3	13.5	13.6	13.6	13.7	13.7
4. Of which actual social contributions	12.0	12.2	12.2	12.1	12.2	12.4	12.7	12.7	12.8	12.8	12.8
5. Other current revenue	4.1	4.2	4.0	3.7	3.6	3.4	3.6	3.4	3.3	3.3	3.4
6. Total current revenue	37.4	37.8	38.0	38.0	38.6	38.9	38.9	39.6	39.5	39.6	39.8
7. Government consumption expenditure	18.1	17.9	17.5	17.5	17.4	17.7	17.6	17.8	17.9	18.1	18.1
8. Of which compensation of employees	11.3	11.3	10.9	10.7	10.6	10.5	10.4	10.3	10.3	10.3	10.3
9. Collective consumption	8.0	7.8	7.7	7.5	7.4	7.6	7.6	7.6	7.7	7.7	7.8
10. Social transfers in kind	10.1	10.1	9.9	9.9	10.1	10.1	10.0	10.2	10.3	10.3	10.3
11. Social transfers other than in kind	13.9	13.8	13.3	12.8	12.4	12.3	12.2	12.3	12.3	12.2	12.1
12. Interest	5.2	5.3	4.8	4.3	3.5	3.3	3.1	2.8	2.5	2.4	2.3
13. Subsidies	1.1	1.0	0.9	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.0
14. Other current expenditure	0.9	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.4	1.5
15. Total current expenditure	39.2	39.0	37.6	36.8	35.8	35.7	35.2	35.4	35.2	35.1	35.0
16. Gross saving	-1.8	-1.2	0.4	1.2	2.9	3.2	3.8	4.2	4.3	4.5	4.8
17. Capital transfers received	1.4	1.4	1.0	0.6	0.7	0.6	0.6	0.7	0.8	0.8	0.8
18. Total revenue	38.4	38.8	38.6	38.3	39.0	39.1	39.2	39.9	39.9	40.0	40.1
19. Gross fixed capital formation	3.7	3.1	3.1	3.3	3.4	3.1	3.3	3.4	3.5	3.5	3.6
20. Other capital expenditure	2.5	2.0	1.5	1.6	1.4	1.4	1.5	1.5	1.3	1.4	1.4
21. Total expenditure	45.0	43.7	41.8	41.4	40.2	40.0	39.6	39.9	39.5	39.6	39.5
22. Tax burden	33.4	33.8	34.2	34.5	35.1	35.6	35.5	36.2	36.2	36.3	36.4
23. Net lending (+) or net borrowing (-)	-6.6	-4.9	-3.2	-3.0	-1.2	-0.9	-0.4	0.0	0.3	0.4	0.6

Table 5C

4/4/2004

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

Spain

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	6.4	9.4	13.2	12.4	8.2	4.1	9.1	9.5	7.3	7.3
2. Current taxes on income and wealth	7.3	8.5	4.0	7.6	10.4	6.7	11.7	3.6	6.5	6.7
3. Social contributions	7.6	5.9	6.2	7.6	9.7	8.9	6.9	7.2	6.8	6.9
4. Of which actual social contributions	7.7	6.2	6.3	7.7	9.8	9.2	6.9	7.2	6.8	6.9
5. Other current revenue	8.6	1.0	0.8	4.6	-0.1	14.3	1.1	3.9	7.1	7.2
6. Total current revenue	7.3	7.0	6.9	8.7	8.5	7.3	8.3	6.6	6.9	7.0
7. Government consumption expenditure	5.4	4.0	6.4	7.0	9.3	6.8	7.9	7.3	7.3	6.7
8. Of which compensation of employees	5.8	2.8	5.1	5.9	7.2	6.1	5.8	6.7	6.5	6.3
9. Collective consumption	4.1	4.3	5.3	4.4	11.1	7.3	7.4	7.0	7.5	7.0
10. Social transfers in kind	6.3	3.8	7.2	8.9	8.0	6.5	8.2	7.6	7.1	6.5
11. Social transfers other than in kind	5.0	2.8	2.4	4.2	7.1	5.9	7.7	6.1	5.9	5.9
12. Interest	8.3	-5.3	-3.8	-11.6	0.9	1.5	-3.9	-5.2	0.2	1.9
13. Subsidies	2.1	-7.0	35.4	11.7	6.1	-0.9	12.7	4.3	1.2	3.6
14. Other current expenditure 1)	0.0	0.1	0.1	0.0	0.0	-0.1	0.1	0.1	0.1	0.0
15. Total current expenditure	5.6	2.4	4.8	4.0	7.7	5.5	7.2	6.0	6.4	6.2
16. Gross saving 1)	0.6	1.7	0.8	1.7	0.3	0.6	0.4	0.2	0.2	0.3
17. Capital transfers received	6.4	-25.7	-29.8	25.6	-18.9	21.0	15.2	23.4	5.8	5.8
18. Total revenue	7.1	6.0	6.1	9.0	8.1	7.4	8.4	6.7	6.9	7.0
19. Gross fixed capital formation	-11.4	5.0	15.4	8.1	1.2	11.2	10.6	9.3	8.8	9.1
20. Other capital expenditure 1)	-0.5	-0.5	0.0	-0.1	0.0	0.0	0.0	-0.2	0.0	0.0
21. Total expenditure	3.0	1.8	5.8	4.1	7.3	6.1	7.5	5.6	6.7	6.5
22. Tax burden	7.2	7.8	7.6	9.2	9.4	6.6	8.6	6.9	6.8	6.8
23. Net lending (+) or net borrowing (-) 1)	1.7	1.8	0.1	1.9	0.3	0.5	0.3	0.4	0.1	0.2

1) Changes in GDP ratios.

Table 5D

4/4/2004

Contributions to the change in the general government gross debt ratio

Spain

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	:	:	:	6.6	4.9	3.2	3.0	1.2	0.9	0.4	0.0	-0.3	-0.4	-0.6
2. Interest payments (% of GDP)	:	:	:	5.2	5.3	4.8	4.3	3.5	3.3	3.1	2.8	2.5	2.4	2.3
3. Implicit interest rate 2)	:	:	:	9.2	8.9	7.4	6.9	5.9	5.6	5.5	5.2	4.9	5.0	5.0
4. Nominal GDP growth rate	11.4	3.5	6.4	7.8	6.0	6.4	6.8	7.1	7.8	7.1	6.6	6.7	6.5	6.6
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	:	:	:	6.6	4.9	3.2	3.0	1.2	0.9	0.4	0.0	-0.3	-0.4	-0.6
6. Contribution of nominal GDP growth	:	-1.6	-3.5	-4.4	-3.6	-4.1	-4.3	-4.3	-4.6	-4.1	-3.5	-3.4	-3.1	-3.0
7. Stock-flow adjustment 3)	:	:	:	0.6	2.9	-0.6	-0.8	1.7	1.7	0.1	0.5	0.0	0.7	0.7
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	:	:	:	1.4	-0.4	-1.6	-1.2	-2.4	-2.4	-2.8	-2.8	-2.9	-2.8	-2.9
9. Snow-ball effect	:	:	:	0.8	1.7	0.6	0.0	-0.7	-1.3	-0.9	-0.7	-0.9	-0.8	-0.7
10. Stock-flow adjustment 3)	:	:	:	0.6	2.9	-0.6	-0.8	1.7	1.7	0.1	0.5	0.0	0.7	0.7
(% of GDP)														
11. Change in gross debt 5)	:	11.6	2.7	2.8	4.2	-1.5	-2.0	-1.4	-2.0	-3.7	-3.0	-3.8	-2.8	-2.9
12. Level of gross debt (end of year)	43.6	58.4	61.1	63.9	68.1	66.6	64.6	63.1	61.2	57.5	54.6	50.8	48.0	45.1

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

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

3) Line 7 = line 10.

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

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

Table 6A

4/4/2004

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

France

(Mrd EURO-FFR)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	65.9	114.8	149.8	181.7	194.7	200.5	208.9	216.1	219.4	221.4	229.4	235.0	246.4	257.7
2. Current taxes on income and wealth	33.4	60.3	83.1	100.0	108.4	118.8	152.3	165.2	173.8	184.0	176.1	174.1	177.5	184.8
3. Social contributions	84.9	151.3	206.8	242.2	251.0	253.7	236.7	247.9	257.8	268.0	278.5	287.6	296.9	304.5
4. Of which actual social contributions	77.4	138.4	190.8	221.4	228.5	230.3	212.7	223.0	231.9	241.2	250.3	257.8	266.2	272.9
5. Other current revenue	15.5	29.8	39.5	44.1	48.8	48.5	47.8	48.4	51.1	55.2	55.1	55.1	56.4	59.2
6. Total current revenue	199.6	356.2	479.2	568.0	602.9	621.6	645.7	677.5	702.1	728.6	739.2	751.9	777.2	806.2
7. Government consumption expenditure	94.5	172.5	224.7	282.2	293.2	302.9	306.1	315.7	329.9	342.8	363.0	380.5	390.0	405.1
8. Of which compensation of employees	56.6	100.5	126.5	162.0	168.5	172.6	178.5	185.0	191.7	199.1	208.8	216.0	222.9	231.0
9. Collective consumption	41.3	74.9	94.9	115.4	120.5	125.4	122.5	126.5	131.7	136.2	142.4	148.5	151.8	156.9
10. Social transfers in kind	53.2	97.6	129.8	166.8	172.7	177.5	183.5	189.3	198.1	206.5	220.6	232.0	238.2	248.1
11. Social transfers other than in kind	68.1	129.1	170.1	218.6	226.7	234.8	240.1	247.2	252.6	261.9	275.3	286.1	294.5	304.3
12. Interest	6.3	20.5	29.3	44.3	47.7	46.3	46.7	44.9	44.0	45.9	46.4	47.1	49.0	50.9
13. Subsidies	9.4	18.8	18.3	17.2	18.7	18.8	17.8	18.1	17.7	19.3	19.1	18.5	18.6	18.7
14. Other current expenditure	3.6	8.4	12.1	19.0	20.0	19.5	21.3	22.7	23.4	24.2	27.2	26.4	26.9	27.9
15. Total current expenditure	181.8	349.3	454.4	581.3	606.4	622.2	631.9	648.6	668.9	695.5	732.5	758.6	779.0	806.9
16. Gross saving	17.9	6.9	24.8	-13.3	-3.5	-0.6	13.8	29.0	33.2	33.1	6.7	-6.7	-1.8	-0.8
17. Capital transfers received	-0.3	0.1	0.3	4.8	4.1	10.3	3.4	4.8	6.2	4.4	6.4	8.6	8.8	9.4
18. Total revenue	204.3	366.4	490.9	587.4	623.1	649.7	668.4	701.9	728.0	753.3	766.9	786.9	815.4	846.0
19. Gross fixed capital formation	14.1	23.4	34.9	38.6	39.0	37.1	37.7	40.5	45.7	46.3	46.4	50.3	51.3	53.2
20. Other capital expenditure	3.6	5.4	11.3	18.0	11.1	10.6	14.3	17.1	13.4	13.6	13.8	14.9	15.1	15.1
21. Total expenditure	204.5	388.2	512.0	652.4	672.5	687.7	703.1	725.6	747.7	775.7	816.4	850.2	874.8	905.7
22. Tax burden	178.5	317.1	434.3	515.7	542.5	562.3	584.4	616.1	638.4	658.9	667.6	682.5	705.9	731.7
23. Net lending (+) or net borrowing (-)	-0.2	-21.8	-21.1	-65.1	-49.4	-38.0	-34.8	-23.8	-19.7	-22.4	-49.5	-63.2	-59.4	-59.7

Table 6B

4/4/2004

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

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	15.0	15.8	14.8	15.4	16.1	16.0	16.0	15.9	15.5	15.0	15.0	15.1	15.3	15.4
2. Current taxes on income and wealth	7.6	8.3	8.2	8.5	8.9	9.5	11.7	12.2	12.2	12.5	11.5	11.2	11.0	11.0
3. Social contributions	19.3	20.8	20.5	20.5	20.7	20.3	18.1	18.3	18.2	18.2	18.2	18.5	18.5	18.2
4. Of which actual social contributions	17.6	19.0	18.9	18.7	18.9	18.4	16.3	16.5	16.3	16.3	16.4	16.6	16.5	16.3
5. Other current revenue	3.5	4.1	3.9	3.7	4.0	3.9	3.7	3.6	3.6	3.7	3.6	3.5	3.5	3.5
6. Total current revenue	45.4	49.0	47.5	48.1	49.7	49.7	49.4	50.0	49.4	49.4	48.4	48.3	48.3	48.1
7. Government consumption expenditure	21.5	23.7	22.3	23.9	24.2	24.2	23.4	23.3	23.2	23.2	23.8	24.5	24.2	24.2
8. Of which compensation of employees	12.9	13.8	12.5	13.7	13.9	13.8	13.7	13.7	13.5	13.5	13.7	13.9	13.9	13.8
9. Collective consumption	9.4	10.3	9.4	9.8	9.9	10.0	9.4	9.3	9.3	9.2	9.3	9.6	9.4	9.4
10. Social transfers in kind	12.1	13.4	12.9	14.1	14.2	14.2	14.1	14.0	14.0	14.0	14.4	14.9	14.8	14.8
11. Social transfers other than in kind	15.5	17.7	16.9	18.5	18.7	18.8	18.4	18.2	17.8	17.7	18.0	18.4	18.3	18.2
12. Interest	1.4	2.8	2.9	3.8	3.9	3.7	3.6	3.3	3.1	3.1	3.0	3.0	3.0	3.0
13. Subsidies	2.1	2.6	1.8	1.5	1.5	1.5	1.4	1.3	1.2	1.3	1.2	1.2	1.2	1.1
14. Other current expenditure	0.8	1.2	1.2	1.6	1.7	1.6	1.6	1.7	1.6	1.6	1.8	1.7	1.7	1.7
15. Total current expenditure	41.4	48.0	45.0	49.2	50.0	49.7	48.4	47.9	47.1	47.1	48.0	48.8	48.4	48.2
16. Gross saving	4.1	0.9	2.5	-1.1	-0.3	0.0	1.1	2.1	2.3	2.2	0.4	-0.4	-0.1	0.0
17. Capital transfers received	-0.1	0.0	0.0	0.4	0.3	0.8	0.3	0.4	0.4	0.3	0.4	0.6	0.5	0.6
18. Total revenue	46.5	50.4	48.6	49.7	51.4	51.9	51.2	51.8	51.3	51.0	50.2	50.6	50.7	50.5
19. Gross fixed capital formation	3.2	3.2	3.5	3.3	3.2	3.0	2.9	3.0	3.2	3.1	3.0	3.2	3.2	3.2
20. Other capital expenditure	0.8	0.7	1.1	1.5	0.9	0.8	1.1	1.3	0.9	0.9	0.9	1.0	0.9	0.9
21. Total expenditure	46.5	53.4	50.7	55.2	55.5	55.0	53.8	53.5	52.7	52.6	53.5	54.7	54.4	54.1
22. Tax burden	40.6	43.6	43.0	43.6	44.8	44.9	44.8	45.5	45.0	44.7	43.7	43.9	43.9	43.7
23. Net lending (+) or net borrowing (-)	0.0	-3.0	-2.1	-5.5	-4.1	-3.0	-2.7	-1.8	-1.4	-1.5	-3.2	-4.1	-3.7	-3.6

Table 6C

4/4/2004

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

France

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	12.0	7.5	5.3	4.8	7.2	3.0	4.2	3.4	1.5	0.9	3.7	2.4	4.8	4.6
2. Current taxes on income and wealth	20.6	5.5	8.2	2.5	8.4	9.7	28.2	8.4	5.2	5.9	-4.3	-1.1	2.0	4.1
3. Social contributions	16.1	7.1	5.9	3.0	3.6	1.1	-6.7	4.7	4.0	3.9	3.9	3.3	3.2	2.6
4. Of which actual social contributions	16.1	7.0	6.0	2.9	3.2	0.8	-7.6	4.8	4.0	4.0	3.8	3.0	3.3	2.5
5. Other current revenue	19.2	12.8	7.6	-1.8	10.7	-0.7	-1.4	1.3	5.5	8.1	-0.2	0.0	2.3	5.0
6. Total current revenue	15.7	7.4	6.3	3.1	6.1	3.1	3.9	4.9	3.6	3.8	1.4	1.7	3.4	3.7
7. Government consumption expenditure	16.5	6.9	5.4	2.2	3.9	3.3	1.0	3.2	4.5	3.9	5.9	4.8	2.5	3.9
8. Of which compensation of employees	15.6	7.0	5.6	4.6	4.0	2.4	3.5	3.6	3.6	3.9	4.8	3.5	3.2	3.6
9. Collective consumption	17.1	7.5	4.1	0.8	4.4	4.1	-2.3	3.2	4.2	3.4	4.5	4.3	2.2	3.4
10. Social transfers in kind	16.0	6.4	6.4	3.3	3.6	2.8	3.4	3.1	4.7	4.2	6.8	5.2	2.7	4.2
11. Social transfers other than in kind	16.1	8.4	6.4	3.8	3.7	3.6	2.3	3.0	2.2	3.7	5.1	3.9	2.9	3.3
12. Interest	19.3	15.8	13.6	9.0	7.7	-3.1	0.9	-3.9	-2.0	4.3	1.1	1.5	4.0	3.9
13. Subsidies	7.4	2.0	-2.0	-3.7	8.8	0.3	-5.4	1.9	-2.4	9.0	-1.0	-3.1	0.5	0.9
14. Other current expenditure 1)	0.0	0.1	0.0	0.0	0.0	-0.1	0.1	0.0	0.0	0.0	0.1	-0.1	0.0	0.0
15. Total current expenditure	15.8	8.0	6.0	3.1	4.3	2.6	1.6	2.6	3.1	4.0	5.3	3.6	2.7	3.6
16. Gross saving 1)	0.1	-0.2	0.1	0.0	0.8	0.2	1.1	1.1	0.2	-0.1	-1.8	-0.9	0.3	0.1
17. Capital transfers received	-66.9	-107.3	-86.7	87.1	-15.0	150.6	-67.4	43.8	28.2	-29.0	44.2	35.4	2.3	6.3
18. Total revenue	16.2	8.0	5.7	4.1	6.1	4.3	2.9	5.0	3.7	3.5	1.8	2.6	3.6	3.8
19. Gross fixed capital formation	17.0	12.2	4.3	-1.5	1.1	-4.9	1.7	7.3	13.0	1.3	0.3	8.3	1.9	3.8
20. Other capital expenditure 1)	0.0	0.0	0.2	0.3	-0.6	-0.1	0.2	0.2	-0.3	0.0	0.0	0.0	0.0	0.0
21. Total expenditure	15.9	8.2	6.3	3.9	3.1	2.3	2.2	3.2	3.0	3.7	5.2	4.1	2.9	3.5
22. Tax burden	14.5	6.5	6.0	4.1	5.2	3.7	3.9	5.4	3.6	3.2	1.3	1.8	3.4	3.6
23. Net lending (+) or net borrowing (-) 1)	0.1	-0.1	-0.3	0.0	1.4	1.0	0.4	0.9	0.4	-0.1	-1.7	-0.8	0.4	0.1

1) Changes in GDP ratios.

Table 6D

4/4/2004

Contributions to the change in the general government gross debt ratio

France

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	2.1	6.0	5.5	5.5	4.1	3.0	2.7	1.8	1.4	1.5	3.2	4.1	3.7	3.6
2. Interest payments (% of GDP)	2.9	3.5	3.6	3.8	3.9	3.7	3.6	3.3	3.1	3.1	3.0	3.0	3.0	3.0
3. Implicit interest rate 2)	:	9.0	8.2	8.0	7.4	6.7	6.3	5.8	5.6	5.7	5.5	5.3	5.0	4.9
4. Nominal GDP growth rate	5.6	1.4	3.8	3.4	2.6	3.2	4.4	3.8	4.8	3.9	3.5	1.8	3.4	4.1
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.1	6.0	5.5	5.5	4.1	3.0	2.7	1.8	1.4	1.5	3.2	4.1	3.7	3.6
6. Contribution of nominal GDP growth	:	-0.6	-1.6	-1.6	-1.4	-1.8	-2.5	-2.2	-2.7	-2.2	-1.9	-1.1	-2.1	-2.5
7. Stock-flow adjustment 3)	:	0.3	-0.8	2.3	-0.2	0.9	0.1	-0.7	0.0	0.3	0.5	1.4	0.0	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-0.8	2.5	2.0	1.8	0.1	-0.7	-0.9	-1.6	-1.7	-1.6	0.2	1.0	0.6	0.5
9. Snow-ball effect	:	3.0	1.9	2.2	2.6	1.9	1.1	1.1	0.4	1.0	1.1	2.0	1.0	0.5
10. Stock-flow adjustment 3)	:	0.3	-0.8	2.3	-0.2	0.9	0.1	-0.7	0.0	0.3	0.5	1.4	0.0	0.0
(% of GDP)														
11. Change in gross debt 5)	:	5.7	3.1	6.2	2.5	2.2	0.2	-1.1	-1.3	-0.3	1.8	4.4	1.6	1.0
12. Level of gross debt (end of year)	35.1	45.3	48.4	54.6	57.1	59.3	59.5	58.5	57.2	56.8	58.6	63.0	64.6	65.6

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

4/4/2004

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

Ireland

(Mrd EURO-IEP)

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	5.21	5.67	6.50	7.10	7.93	9.05	10.16	11.74	13.64	13.94	15.61	17.23	18.55	19.69
2. Current taxes on income and wealth	4.79	6.45	7.11	7.16	8.16	9.41	10.68	12.28	13.87	14.89	14.99	16.40	17.00	17.99
3. Social contributions	2.59	3.30	3.43	3.58	3.68	3.97	4.35	5.05	5.86	6.66	7.37	7.86	8.37	8.85
4. Of which actual social contributions	1.91	2.42	2.53	2.63	2.69	2.93	3.25	3.88	4.57	5.20	5.74	6.16	6.55	6.93
5. Other current revenue	1.20	1.64	1.56	1.49	1.69	1.80	1.93	1.96	2.27	2.66	2.84	3.13	3.12	3.21
6. Total current revenue	13.79	17.06	18.60	19.32	21.46	24.22	27.11	31.03	35.64	38.15	40.81	44.62	47.04	49.74
7. Government consumption expenditure	6.01	7.66	8.15	8.66	9.15	10.15	11.13	12.53	14.31	17.03	19.49	21.18	22.97	24.49
8. Of which compensation of employees	3.76	4.91	5.10	5.36	5.64	6.17	6.62	7.26	8.22	9.67	10.74	11.50	12.50	13.21
9. Collective consumption	2.60	3.06	3.23	3.42	3.65	3.99	4.47	4.80	5.28	6.21	7.11	7.73	8.38	8.93
10. Social transfers in kind	3.41	4.60	4.91	5.24	5.50	6.16	6.66	7.73	9.03	10.82	12.37	13.45	14.59	15.55
11. Social transfers other than in kind	4.28	5.50	5.85	6.20	6.63	7.13	7.59	7.85	8.39	9.72	10.85	12.41	13.48	14.20
12. Interest	2.86	2.88	2.83	2.82	2.65	2.79	2.61	2.11	2.10	1.78	1.85	1.84	1.99	2.09
13. Subsidies	0.41	0.58	0.50	0.51	0.57	0.68	0.65	0.74	0.76	1.03	1.09	0.86	0.88	0.92
14. Other current expenditure	0.65	0.95	1.05	1.13	1.41	1.49	1.70	1.91	2.05	2.35	2.79	3.31	3.64	3.93
15. Total current expenditure	14.20	17.57	18.38	19.32	20.41	22.25	23.67	25.14	27.60	31.92	36.07	39.61	42.96	45.62
16. Gross saving	-0.41	-0.51	0.22	0.01	1.05	1.97	3.44	5.89	8.03	6.23	4.74	5.01	4.08	4.12
17. Capital transfers received	0.53	0.80	0.63	0.96	0.97	1.21	1.23	1.47	1.38	1.52	1.54	1.67	1.56	1.60
18. Total revenue	14.68	18.31	19.71	20.74	22.89	25.89	28.86	33.02	37.53	40.10	42.83	46.72	48.97	51.61
19. Gross fixed capital formation	0.76	0.98	1.08	1.21	1.41	1.70	2.09	2.83	3.77	5.16	5.60	5.16	5.45	5.89
20. Other capital expenditure	0.38	0.49	0.68	0.85	0.69	0.74	0.74	2.41	1.13	1.36	0.94	1.25	1.33	1.41
21. Total expenditure	15.70	19.49	20.62	21.84	22.97	25.14	27.03	30.91	33.02	38.87	43.09	46.44	50.11	53.19
22. Tax burden	12.36	15.12	16.76	17.58	19.44	22.00	24.91	28.73	32.99	34.83	36.97	40.50	42.78	45.30
23. Net lending (+) or net borrowing (-)	-1.02	-1.18	-0.92	-1.09	-0.08	0.74	1.84	2.12	4.51	1.23	-0.26	0.28	-1.14	-1.58

Table 7B

4/4/2004

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

Ireland

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

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	14.4	13.1	14.0	13.5	13.7	13.5	13.1	13.1	13.3	12.1	12.1	12.7	13.0	12.9
2. Current taxes on income and wealth	13.2	14.9	15.3	13.6	14.1	14.0	13.8	13.7	13.5	13.0	11.6	12.1	11.9	11.7
3. Social contributions	7.1	7.6	7.4	6.8	6.3	5.9	5.6	5.6	5.7	5.8	5.7	5.8	5.9	5.8
4. Of which actual social contributions	5.3	5.6	5.4	5.0	4.6	4.4	4.2	4.3	4.4	4.5	4.4	4.6	4.6	4.5
5. Other current revenue	3.3	3.8	3.4	2.8	2.9	2.7	2.5	2.2	2.2	2.3	2.2	2.3	2.2	2.1
6. Total current revenue	38.0	39.5	40.0	36.7	37.0	36.1	35.0	34.6	34.6	33.2	31.6	33.0	32.9	32.5
7. Government consumption expenditure	16.5	17.7	17.5	16.4	15.8	15.1	14.4	14.0	13.9	14.8	15.1	15.7	16.1	16.0
8. Of which compensation of employees	10.4	11.4	11.0	10.2	9.7	9.2	8.5	8.1	8.0	8.4	8.3	8.5	8.7	8.6
9. Collective consumption	7.2	7.1	7.0	6.5	6.3	5.9	5.8	5.4	5.1	5.4	5.5	5.7	5.9	5.8
10. Social transfers in kind	9.4	10.6	10.6	9.9	9.5	9.2	8.6	8.6	8.8	9.4	9.6	9.9	10.2	10.2
11. Social transfers other than in kind	11.8	12.7	12.6	11.8	11.4	10.6	9.8	8.8	8.2	8.5	8.4	9.2	9.4	9.3
12. Interest	7.9	6.7	6.1	5.4	4.6	4.2	3.4	2.4	2.0	1.6	1.4	1.4	1.4	1.4
13. Subsidies	1.1	1.3	1.1	1.0	1.0	1.0	0.8	0.8	0.7	0.9	0.8	0.6	0.6	0.6
14. Other current expenditure	1.8	2.2	2.3	2.1	2.4	2.2	2.2	2.1	2.0	2.0	2.2	2.4	2.5	2.6
15. Total current expenditure	39.1	40.6	39.5	36.7	35.1	33.1	30.5	28.0	26.8	27.8	27.9	29.3	30.1	29.8
16. Gross saving	-1.1	-1.2	0.5	0.0	1.8	2.9	4.4	6.6	7.8	5.4	3.7	3.7	2.9	2.7
17. Capital transfers received	1.5	1.8	1.4	1.8	1.7	1.8	1.6	1.6	1.3	1.3	1.2	1.2	1.1	1.0
18. Total revenue	40.4	42.4	42.4	39.4	39.4	38.6	37.2	36.8	36.5	34.9	33.1	34.6	34.3	33.7
19. Gross fixed capital formation	2.1	2.3	2.3	2.3	2.4	2.5	2.7	3.2	3.7	4.5	4.3	3.8	3.8	3.8
20. Other capital expenditure	1.0	1.1	1.5	1.6	1.2	1.1	0.9	2.7	1.1	1.2	0.7	0.9	0.9	0.9
21. Total expenditure	43.2	45.1	44.3	41.5	39.6	37.5	34.9	34.5	32.1	33.9	33.3	34.3	35.1	34.7
22. Tax burden	34.0	35.0	36.0	33.4	33.5	32.8	32.1	32.1	32.1	30.4	28.6	30.0	29.9	29.6
23. Net lending (+) or net borrowing (-)	-2.8	-2.7	-2.0	-2.1	-0.1	1.1	2.4	2.4	4.4	1.1	-0.2	0.2	-0.8	-1.0

Table 7C

4/4/2004

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

Ireland

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	6.5	1.2	14.6	9.3	11.7	14.0	12.3	15.5	16.2	2.2	12.0	10.3	7.7	6.1
2. Current taxes on income and wealth	9.0	13.2	10.3	0.6	14.0	15.3	13.5	15.0	13.0	7.3	0.7	9.4	3.6	5.8
3. Social contributions	8.4	8.8	3.9	4.3	2.8	8.0	9.4	16.3	16.0	13.6	10.6	6.7	6.4	5.8
4. Of which actual social contributions	8.5	8.7	4.7	3.9	2.4	8.6	11.1	19.3	17.9	13.8	10.3	7.3	6.4	5.8
5. Other current revenue	0.7	5.7	-5.1	-4.8	14.0	6.2	7.3	1.5	15.7	17.5	6.7	10.1	-0.2	3.0
6. Total current revenue	7.1	7.4	9.0	3.9	11.1	12.9	11.9	14.4	14.8	7.0	7.0	9.3	5.4	5.7
7. Government consumption expenditure	8.7	6.8	6.3	6.3	5.7	10.9	9.6	12.6	14.2	19.1	14.4	8.7	8.5	6.6
8. Of which compensation of employees	8.9	9.0	3.9	5.0	5.2	9.5	7.2	9.7	13.3	17.6	11.1	7.1	8.7	5.7
9. Collective consumption	4.9	2.2	5.6	5.8	6.6	9.3	12.1	7.4	9.9	17.7	14.5	8.7	8.5	6.6
10. Social transfers in kind	11.6	10.2	6.7	6.6	5.0	12.1	8.0	16.1	16.8	19.8	14.4	8.7	8.5	6.6
11. Social transfers other than in kind	10.0	6.6	6.3	6.1	6.8	7.7	6.3	3.4	7.0	15.8	11.6	14.4	8.6	5.3
12. Interest	-1.1	1.2	-1.9	-0.4	-6.0	5.4	-6.5	-19.1	-0.7	-15.2	4.2	-0.6	7.9	5.0
13. Subsidies	9.7	23.9	-13.0	1.3	12.1	18.4	-4.0	13.5	2.7	36.2	5.5	-20.7	1.8	5.0
14. Other current expenditure 1)	0.0	0.2	0.1	-0.1	0.3	-0.2	0.0	-0.1	-0.1	0.1	0.1	0.3	0.1	0.0
15. Total current expenditure	7.2	6.8	4.6	5.1	5.7	9.0	6.4	6.2	9.8	15.6	13.0	9.8	8.5	6.2
16. Gross saving 1)	0.0	0.3	1.7	-0.5	1.8	1.1	1.5	2.1	1.2	-2.4	-1.8	0.0	-0.9	-0.2
17. Capital transfers received	-1.7	23.2	-21.0	52.9	1.2	24.3	1.4	20.0	-6.1	10.1	1.3	8.6	-6.5	2.5
18. Total revenue	7.0	8.1	7.6	5.3	10.4	13.1	11.5	14.4	13.7	6.8	6.8	9.1	4.8	5.4
19. Gross fixed capital formation	1.5	16.8	10.7	12.0	16.3	20.0	23.5	35.4	33.1	36.8	8.5	-7.9	5.7	8.0
20. Other capital expenditure 1)	0.0	0.1	0.3	0.1	-0.4	-0.1	-0.2	1.7	-1.6	0.1	-0.5	0.2	0.0	0.0
21. Total expenditure	7.2	7.6	5.8	5.9	5.2	9.4	7.5	14.3	6.8	17.7	10.9	7.8	7.9	6.1
22. Tax burden	7.3	8.0	10.9	4.9	10.6	13.2	13.2	15.3	14.8	5.6	6.1	9.6	5.6	5.9
23. Net lending (+) or net borrowing (-) 1)	-0.1	0.2	0.8	-0.1	1.9	1.2	1.3	0.0	2.0	-3.3	-1.3	0.4	-1.0	-0.2

1) Changes in GDP ratios.

Table 7D

4/4/2004

Contributions to the change in the general government gross debt ratio

Ireland

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	2.8	2.7	2.0	2.1	0.1	-1.1	-2.4	-2.4	-4.4	-1.1	0.2	-0.2	0.8	1.0
2. Interest payments (% of GDP)	7.9	6.7	6.1	5.4	4.6	4.2	3.4	2.4	2.0	1.6	1.4	1.4	1.4	1.4
3. Implicit interest rate 2)	:	7.8	6.9	8.2	7.4	7.5	6.3	5.0	4.8	4.5	4.5	4.4	4.6	4.5
4. Nominal GDP growth rate	7.3	8.0	7.5	13.2	10.3	15.6	15.5	15.6	14.8	11.6	12.7	4.5	5.7	7.2
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.8	2.7	2.0	2.1	0.1	-1.1	-2.4	-2.4	-4.4	-1.1	0.2	-0.2	0.8	1.0
6. Contribution of nominal GDP growth	:	-6.9	-6.7	-8.6	-6.4	-8.6	-8.2	-7.4	-6.3	-4.0	-4.1	-1.4	-1.7	-2.2
7. Stock-flow adjustment 3)	:	6.7	-16.9	1.4	1.7	7.2	4.2	3.5	0.4	2.8	0.1	1.3	1.3	1.4
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-5.1	-3.9	-4.1	-3.3	-4.4	-5.3	-5.7	-4.7	-6.4	-2.6	-1.2	-1.6	-0.6	-0.3
9. Snow-ball effect	:	-0.2	-0.6	-3.2	-1.8	-4.4	-4.9	-5.0	-4.2	-2.4	-2.6	0.0	-0.3	-0.8
10. Stock-flow adjustment 3)	:	6.7	-16.9	1.4	1.7	7.2	4.2	3.5	0.4	2.8	0.1	1.3	1.3	1.4
(% of GDP)														
11. Change in gross debt 5)	:	2.6	-21.6	-5.1	-4.6	-2.5	-6.4	-6.3	-10.2	-2.3	-3.8	-0.3	0.4	0.3
12. Level of gross debt (end of year)	94.2	95.1	73.5	68.4	63.8	61.3	54.9	48.6	38.4	36.1	32.3	32.0	32.4	32.6

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 8A

4/4/2004

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

Italy

(Mrd EURO-TTL)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	16.7	37.8	72.8	111.5	116.1	127.7	164.4	167.5	175.2	176.5	185.1	188.5	195.2	202.3
2. Current taxes on income and wealth	18.9	52.2	97.1	137.0	151.3	165.7	155.7	168.0	172.0	184.1	180.3	178.4	184.7	191.2
3. Social contributions	28.0	58.1	98.5	136.2	147.8	157.3	137.7	141.1	148.1	153.9	161.3	171.0	178.3	185.6
4. Of which actual social contributions	25.4	51.3	88.1	120.3	143.8	153.4	133.8	137.3	144.2	149.9	157.6	167.3	174.5	181.8
5. Other current revenue	5.2	12.0	21.0	28.9	31.4	33.2	34.6	36.3	35.5	40.1	40.6	41.3	42.1	43.3
6. Total current revenue	68.8	160.1	289.3	413.6	446.6	484.0	492.4	513.0	530.7	554.6	567.4	579.3	600.3	622.5
7. Government consumption expenditure	33.5	78.4	137.9	164.8	177.6	186.4	192.2	199.5	213.3	229.5	238.9	253.4	263.3	271.2
8. Of which compensation of employees	21.8	48.9	85.7	103.6	112.9	119.1	114.5	118.0	123.5	131.1	136.4	143.6	149.5	153.2
9. Collective consumption	:	:	53.8	67.0	71.7	73.8	76.0	78.9	82.2	87.3	90.3	97.6	101.2	104.4
10. Social transfers in kind	:	:	84.0	97.8	105.8	112.6	116.2	120.6	131.1	142.2	148.6	155.9	162.1	166.8
11. Social transfers other than in kind	25.0	63.6	105.4	154.3	165.6	177.8	181.9	190.0	195.5	202.3	214.0	224.2	234.9	243.0
12. Interest	9.3	36.7	71.7	106.4	113.0	96.1	89.0	74.7	75.3	79.6	72.5	69.3	67.3	73.0
13. Subsidies	5.4	10.8	12.8	13.6	14.6	12.5	14.4	13.7	13.9	14.7	13.6	14.5	15.0	15.4
14. Other current expenditure	1.2	3.0	6.3	9.7	12.6	13.1	14.1	15.7	15.7	16.4	18.9	21.1	22.7	22.9
15. Total current expenditure	74.4	192.5	334.1	448.8	483.3	486.0	491.7	493.6	513.7	542.4	558.0	582.6	603.1	625.5
16. Gross saving	-5.5	-32.4	-44.8	-35.1	-36.7	-2.0	0.8	19.4	17.0	12.2	9.4	-3.2	-2.8	-3.1
17. Capital transfers received	0.5	1.2	1.6	7.9	4.3	10.1	7.4	5.6	5.1	3.4	5.6	24.5	11.0	3.5
18. Total revenue	68.6	160.6	290.5	422.8	452.8	496.3	502.4	522.0	539.1	560.9	575.1	604.7	612.2	627.1
19. Gross fixed capital formation	6.0	14.7	22.3	19.7	21.7	22.9	25.5	26.8	27.8	30.2	23.8	34.4	33.3	38.7
20. Other capital expenditure	3.0	7.4	14.7	23.2	15.6	13.0	15.8	17.3	1.9	17.7	19.6	18.7	18.3	17.4
21. Total expenditure	82.7	213.8	370.7	492.9	522.6	524.1	535.6	541.2	546.6	593.2	603.5	636.5	655.7	682.8
22. Tax burden	62.4	144.6	263.4	380.1	420.3	459.2	463.9	479.4	498.3	518.1	530.7	558.5	561.2	579.2
23. Net lending (+) or net borrowing (-)	-14.1	-53.2	-80.3	-70.1	-69.7	-27.7	-33.2	-19.1	-7.5	-32.3	-28.4	-31.8	-43.5	-55.7

Table 8B

4/4/2004

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

Italy

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	8.4	9.0	10.7	12.1	11.8	12.4	15.3	15.1	15.0	14.5	14.7	14.5	14.5	14.4
2. Current taxes on income and wealth	9.5	12.4	14.2	14.8	15.4	16.1	14.5	15.2	14.7	15.1	14.3	13.7	13.7	13.6
3. Social contributions	14.1	13.8	14.4	14.8	15.0	15.3	12.8	12.7	12.7	12.6	12.8	13.1	13.2	13.2
4. Of which actual social contributions	12.8	12.2	12.9	13.0	14.6	14.9	12.5	12.4	12.4	12.3	12.5	12.9	12.9	13.0
5. Other current revenue	2.6	2.8	3.1	3.1	3.2	3.2	3.2	3.3	3.0	3.3	3.2	3.2	3.1	3.1
6. Total current revenue	34.7	38.1	42.4	44.8	45.5	47.2	45.9	46.3	45.5	45.5	45.0	44.5	44.5	44.4
7. Government consumption expenditure	16.9	18.6	20.2	17.9	18.1	18.2	17.9	18.0	18.3	18.8	19.0	19.5	19.5	19.3
8. Of which compensation of employees	11.0	11.6	12.6	11.2	11.5	11.6	10.7	10.6	10.6	10.8	10.8	11.0	11.1	10.9
9. Collective consumption	:	:	7.9	7.3	7.3	7.2	7.1	7.1	7.0	7.2	7.2	7.5	7.5	7.4
10. Social transfers in kind	:	:	12.3	10.6	10.8	11.0	10.8	10.9	11.2	11.7	11.8	12.0	12.0	11.9
11. Social transfers other than in kind	12.6	15.1	15.5	16.7	16.9	17.3	17.0	17.1	16.8	16.6	17.0	17.2	17.4	17.3
12. Interest	4.7	8.7	10.5	11.5	11.5	9.4	8.3	6.7	6.5	6.5	5.8	5.3	5.0	5.2
13. Subsidies	2.7	2.6	1.9	1.5	1.5	1.2	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.1
14. Other current expenditure	0.6	0.7	0.9	1.1	1.3	1.3	1.3	1.4	1.3	1.3	1.5	1.6	1.7	1.6
15. Total current expenditure	37.5	45.8	49.0	48.6	49.2	47.4	45.8	44.5	44.0	44.5	44.3	44.8	44.8	44.6
16. Gross saving	-2.8	-7.7	-6.6	-3.8	-3.7	-0.2	0.1	1.7	1.5	1.0	0.7	-0.2	-0.2	-0.2
17. Capital transfers received	0.2	0.3	0.2	0.9	0.4	1.0	0.7	0.5	0.4	0.3	0.4	1.9	0.8	0.3
18. Total revenue	34.5	38.2	42.6	45.8	46.1	48.4	46.8	47.1	46.2	46.0	45.6	46.5	45.4	44.7
19. Gross fixed capital formation	3.0	3.5	3.3	2.1	2.2	2.2	2.4	2.4	2.4	2.5	1.9	2.6	2.5	2.8
20. Other capital expenditure	1.5	1.8	2.2	2.5	1.6	1.3	1.5	1.6	0.2	1.4	1.6	1.4	1.4	1.2
21. Total expenditure	41.7	50.9	54.3	53.4	53.2	51.1	49.9	48.8	46.9	48.7	47.9	48.9	48.7	48.7
22. Tax burden	31.4	34.4	38.6	41.2	42.8	44.7	43.2	43.3	42.7	42.5	42.1	42.9	41.6	41.3
23. Net lending (+) or net borrowing (-)	-7.1	-12.7	-11.8	-7.6	-7.1	-2.7	-3.1	-1.7	-0.6	-2.6	-2.3	-2.4	-3.2	-4.0

Table 8C

4/4/2004

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

Italy

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

	1985	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	8.6	14.7	4.0	10.6	4.1	10.0	28.7	1.9	4.6	0.8	4.9	1.8	3.5	3.7
2. Current taxes on income and wealth	13.6	13.3	-1.5	7.0	10.4	9.5	-6.1	7.9	2.3	7.1	-2.1	-1.0	3.5	3.5
3. Social contributions	12.7	14.8	3.8	6.1	8.5	6.5	-12.5	2.5	4.9	3.9	4.8	6.0	4.3	4.1
4. Of which actual social contributions	12.6	14.5	2.8	7.0	19.5	6.7	-12.8	2.7	5.0	4.0	5.1	6.2	4.3	4.2
5. Other current revenue	17.5	20.1	-0.3	15.2	8.9	5.5	4.3	4.9	-2.3	13.0	1.3	1.8	1.9	2.8
6. Total current revenue	12.3	14.6	1.7	8.2	8.0	8.4	1.7	4.2	3.5	4.5	2.3	2.1	3.6	3.7
7. Government consumption expenditure	13.4	15.3	1.5	0.9	7.7	5.0	3.1	3.8	6.9	7.6	4.1	6.1	3.9	3.0
8. Of which compensation of employees	10.6	16.7	2.2	2.0	9.0	5.5	-3.9	3.1	4.7	6.2	4.1	5.3	4.1	2.5
9. Collective consumption	:	:	2.5	2.0	7.0	2.9	3.1	3.8	4.2	6.1	3.4	8.1	3.8	3.1
10. Social transfers in kind	:	:	0.8	0.2	8.3	6.4	3.1	3.8	8.7	8.5	4.5	4.9	4.0	2.9
11. Social transfers other than in kind	14.6	10.6	7.2	4.6	7.3	7.3	2.3	4.5	2.9	3.5	5.8	4.8	4.7	3.5
12. Interest	12.6	21.7	-7.2	8.9	6.2	-14.9	-7.4	-16.0	0.8	5.6	-8.8	-4.5	-2.9	8.6
13. Subsidies	2.3	-6.1	-7.8	-6.9	7.6	-14.0	15.0	-5.1	1.6	5.5	-7.0	6.4	3.5	2.6
14. Other current expenditure 1)	0.1	-0.2	-0.3	-0.1	0.2	0.0	0.0	0.1	-0.1	0.0	0.2	0.1	0.1	-0.1
15. Total current expenditure	13.2	13.4	0.4	3.6	7.7	0.5	1.2	0.4	4.1	5.6	2.9	4.4	3.5	3.7
16. Gross saving 1)	-0.4	0.3	0.9	2.2	0.1	3.5	0.3	1.7	-0.3	-0.5	-0.3	-1.0	0.0	0.0
17. Capital transfers received	-35.9	-26.9	-51.5	126.2	-46.1	137.3	-27.2	-24.3	-8.5	-33.4	64.2	338.6	-55.3	-67.9
18. Total revenue	11.6	14.3	1.0	9.4	7.1	9.6	1.2	3.9	3.3	4.1	2.5	5.1	1.2	2.4
19. Gross fixed capital formation	15.9	11.6	-9.3	1.9	10.5	5.1	11.7	4.9	3.9	8.6	-21.3	44.9	-3.2	16.1
20. Other capital expenditure 1)	0.2	0.2	-0.2	1.0	-0.9	-0.3	0.2	0.1	-1.4	1.3	0.1	-0.1	-0.1	-0.1
21. Total expenditure	13.9	13.5	0.0	5.8	6.0	0.3	2.2	1.0	1.0	8.5	1.7	5.5	3.0	4.1
22. Tax burden	11.0	13.7	0.2	9.1	10.6	9.2	1.0	3.3	3.9	4.0	2.4	5.2	0.5	3.2
23. Net lending (+) or net borrowing (-) 1)	-0.9	0.0	1.0	1.7	0.5	4.4	-0.4	1.4	1.1	-2.0	0.4	-0.2	-0.8	-0.7

1) Changes in GDP ratios.

Table 8D

4/4/2004

Contributions to the change in the general government gross debt ratio

Italy

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	11.8	10.3	9.3	7.6	7.1	2.7	3.1	1.7	0.6	2.6	2.3	2.4	3.2	4.0
2. Interest payments (% of GDP)	10.5	13.0	11.4	11.5	11.5	9.4	8.3	6.7	6.5	6.5	5.8	5.3	5.0	5.2
3. Implicit interest rate 2)	:	12.4	10.2	10.0	9.8	7.9	7.2	6.0	5.9	6.1	5.4	5.1	4.9	5.1
4. Nominal GDP growth rate	10.4	3.0	5.8	8.1	6.4	4.5	4.6	3.3	5.3	4.5	3.4	3.2	3.6	4.1
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	11.8	10.3	9.3	7.6	7.1	2.7	3.1	1.7	0.6	2.6	2.3	2.4	3.2	4.0
6. Contribution of nominal GDP growth	:	-3.2	-6.5	-9.3	-7.5	-5.3	-5.2	-3.7	-5.8	-4.7	-3.7	-3.4	-3.7	-4.2
7. Stock-flow adjustment 3)	:	3.5	3.3	1.2	-0.7	0.0	-1.7	0.7	0.9	1.5	-1.3	-0.8	0.3	0.2
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	1.3	-2.8	-2.1	-3.9	-4.4	-6.7	-5.2	-5.0	-5.8	-3.9	-3.5	-2.9	-1.8	-1.2
9. Snow-ball effect	:	9.9	5.0	2.2	4.0	4.1	3.0	3.1	0.7	1.8	2.1	2.0	1.3	1.0
10. Stock-flow adjustment 3)	:	3.5	3.3	1.2	-0.7	0.0	-1.7	0.7	0.9	1.5	-1.3	-0.8	0.3	0.2
(% of GDP)														
11. Change in gross debt 5)	:	10.6	6.1	-0.6	-1.1	-2.6	-3.8	-1.2	-4.3	-0.6	-2.7	-1.8	-0.2	0.0
12. Level of gross debt (end of year)	97.2	118.7	124.8	124.3	123.1	120.5	116.7	115.5	111.2	110.6	108.0	106.2	106.0	106.0

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 9A

4/4/2004

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

Luxembourg

(Mrd EURO-LUF)

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	1.08	1.56	1.69	1.66	1.76	1.98	2.19	2.56	3.01	3.00	3.12	3.22	3.63	3.85
2. Current taxes on income and wealth	1.55	1.91	2.12	2.31	2.49	2.69	2.79	2.94	3.29	3.42	3.66	3.69	3.34	3.31
3. Social contributions	1.14	1.51	1.55	1.65	1.69	1.79	1.91	2.14	2.37	2.63	2.78	3.00	3.13	3.24
4. Of which actual social contributions	1.01	1.36	1.39	1.49	1.53	1.62	1.74	1.97	2.20	2.44	2.58	2.78	2.91	3.01
5. Other current revenue	0.71	0.69	0.73	0.74	0.75	0.83	0.88	0.88	0.97	1.06	1.07	1.04	1.10	1.13
6. Total current revenue	4.48	5.67	6.10	6.36	6.70	7.29	7.76	8.53	9.64	10.11	10.63	10.95	11.20	11.53
7. Government consumption expenditure	1.65	2.12	2.21	2.44	2.63	2.78	2.85	3.15	3.34	3.73	4.02	4.38	4.65	4.88
8. Of which compensation of employees	0.92	1.16	1.22	1.28	1.35	1.43	1.50	1.55	1.65	1.78	1.93	2.11	2.22	2.33
9. Collective consumption	0.71	0.88	0.93	1.05	1.12	1.19	1.21	1.29	1.39	1.54	1.66	1.83	1.98	2.05
10. Social transfers in kind	0.94	1.24	1.29	1.38	1.52	1.59	1.64	1.85	1.95	2.19	2.36	2.54	2.67	2.82
11. Social transfers other than in kind	1.33	1.90	2.03	2.18	2.26	2.41	2.51	2.71	2.90	3.15	3.51	3.91	4.12	4.29
12. Interest	0.04	0.04	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.05	0.04	0.03
13. Subsidies	0.23	0.29	0.34	0.24	0.28	0.28	0.30	0.28	0.34	0.35	0.38	0.40	0.42	0.43
14. Other current expenditure	0.26	0.37	0.38	0.42	0.38	0.46	0.56	0.66	0.67	0.69	0.72	0.70	0.87	0.86
15. Total current expenditure	3.50	4.72	5.02	5.31	5.61	5.97	6.29	6.85	7.30	7.98	8.68	9.44	10.10	10.47
16. Gross saving	0.97	0.95	1.08	1.05	1.09	1.31	1.47	1.67	2.34	2.13	1.95	1.51	1.10	1.06
17. Capital transfers received	0.01	0.02	0.02	0.03	0.02	0.03	0.02	0.04	0.04	0.04	0.04	0.06	0.04	0.04
18. Total revenue	4.41	5.60	6.02	6.29	6.61	7.21	7.68	8.43	9.52	9.98	10.52	10.86	11.27	11.86
19. Gross fixed capital formation	0.42	0.62	0.54	0.60	0.66	0.66	0.78	0.83	0.82	0.92	1.08	1.14	1.17	1.22
20. Other capital expenditure	0.13	0.17	0.21	0.20	0.19	0.19	0.18	0.19	0.22	-0.13	0.31	0.46	0.46	0.47
21. Total expenditure	3.97	5.42	5.67	6.02	6.35	6.71	7.14	7.73	8.19	8.60	9.91	10.89	11.76	12.45
22. Tax burden	3.65	4.84	5.21	5.46	5.79	6.31	6.72	7.50	8.50	8.85	9.29	9.82	10.00	10.29
23. Net lending (+) or net borrowing (-)	0.44	0.18	0.35	0.27	0.27	0.50	0.54	0.70	1.33	1.38	0.61	-0.03	-0.49	-0.59

Table 9B

4/4/2004

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

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

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	11.8	13.1	13.3	12.5	12.6	12.8	12.9	13.7	14.2	13.6	13.9	14.0	15.1	15.2
2. Current taxes on income and wealth	16.8	16.1	16.7	17.5	17.9	17.4	16.4	15.7	15.5	15.6	16.3	16.0	13.9	13.1
3. Social contributions	12.5	12.8	12.2	12.5	12.1	11.5	11.2	11.4	11.2	12.0	12.4	13.0	13.0	12.8
4. Of which actual social contributions	11.1	11.5	10.9	11.2	11.0	10.5	10.2	10.5	10.3	11.1	11.5	12.1	12.1	11.9
5. Other current revenue	7.7	5.8	5.7	5.6	5.4	5.3	5.1	4.7	4.5	4.8	4.8	4.5	4.6	4.5
6. Total current revenue	48.8	47.9	47.9	48.2	48.1	47.0	45.6	45.5	45.3	46.0	47.5	47.5	46.5	45.5
7. Government consumption expenditure	18.0	17.9	17.4	18.4	18.9	17.9	16.8	16.8	15.7	17.0	17.9	19.0	19.3	19.2
8. Of which compensation of employees	10.1	9.8	9.6	9.7	9.7	9.2	8.8	8.3	7.8	8.1	8.6	9.2	9.2	9.2
9. Collective consumption	7.8	7.4	7.3	8.0	8.0	7.7	7.1	6.9	6.5	7.0	7.4	8.0	8.2	8.1
10. Social transfers in kind	10.2	10.5	10.1	10.4	10.9	10.2	9.6	9.9	9.2	10.0	10.5	11.0	11.1	11.1
11. Social transfers other than in kind	14.5	16.0	16.0	16.5	16.3	15.5	14.8	14.5	13.6	14.3	15.7	17.0	17.1	16.9
12. Interest	0.4	0.3	0.4	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.1
13. Subsidies	2.5	2.4	2.7	1.8	2.0	1.8	1.8	1.5	1.6	1.6	1.7	1.7	1.7	1.7
14. Other current expenditure	2.8	3.2	3.0	3.1	2.7	3.0	3.3	3.5	3.1	3.2	3.2	3.0	3.6	3.4
15. Total current expenditure	38.2	39.8	39.4	40.2	40.3	38.6	37.0	36.6	34.4	36.3	38.8	41.0	42.0	41.3
16. Gross saving	10.6	8.1	8.5	8.0	7.8	8.5	8.6	8.9	11.0	9.7	8.7	6.6	4.6	4.2
17. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
18. Total revenue	48.0	47.3	47.3	47.6	47.5	46.5	45.1	45.0	44.8	45.4	47.0	47.1	46.8	46.8
19. Gross fixed capital formation	4.6	5.2	4.3	4.6	4.7	4.2	4.6	4.4	3.8	4.2	4.8	4.9	4.9	4.8
20. Other capital expenditure	1.4	1.5	1.7	1.5	1.3	1.2	1.0	1.0	1.0	-0.6	1.4	2.0	1.9	1.8
21. Total expenditure	43.2	45.7	44.5	45.5	45.6	43.3	42.0	41.3	38.5	39.1	44.3	47.3	48.8	49.1
22. Tax burden	39.8	40.9	40.9	41.4	41.6	40.7	39.5	40.0	40.0	40.2	41.5	42.6	41.5	40.6
23. Net lending (+) or net borrowing (-)	4.8	1.5	2.7	2.1	1.9	3.2	3.2	3.7	6.3	6.3	2.7	-0.1	-2.0	-2.3

Table 9C

4/4/2004

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

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	12.5	16.7	8.8	-2.2	6.3	12.6	10.3	17.3	17.5	-0.4	3.9	3.1	12.8	6.1
2. Current taxes on income and wealth	-0.6	24.9	10.9	9.1	7.8	7.9	3.7	5.5	11.7	4.2	6.9	0.9	-9.5	-0.8
3. Social contributions	11.1	8.6	2.5	6.5	2.4	5.6	6.8	12.2	10.9	10.7	5.6	8.2	4.3	3.4
4. Of which actual social contributions	11.7	9.3	2.3	6.8	3.0	5.9	7.4	13.3	11.4	11.1	5.6	7.9	4.6	3.4
5. Other current revenue	6.8	-10.6	5.9	1.5	1.3	9.8	5.9	0.4	9.9	10.0	1.1	-3.5	6.4	2.3
6. Total current revenue	7.0	12.8	7.5	4.4	5.2	8.8	6.5	9.9	13.0	4.9	5.1	3.0	2.3	2.9
7. Government consumption expenditure	9.5	9.7	4.5	10.0	8.1	5.5	2.7	10.3	6.3	11.5	7.7	9.0	6.2	4.9
8. Of which compensation of employees	9.7	8.0	4.9	4.8	5.3	6.4	4.5	3.8	6.4	7.6	8.4	9.3	5.2	4.9
9. Collective consumption	8.8	7.1	5.7	13.5	5.9	6.6	1.9	6.6	7.6	10.5	7.9	10.5	8.1	3.5
10. Social transfers in kind	10.0	11.7	3.6	7.4	9.8	4.6	3.3	13.1	5.3	12.3	7.6	8.0	4.9	5.8
11. Social transfers other than in kind	8.5	13.0	7.1	7.3	3.9	6.3	4.4	7.9	6.9	8.8	11.4	11.2	5.5	4.0
12. Interest	0.9	14.3	18.5	0.2	4.9	7.9	15.9	-6.4	-2.3	6.5	-6.1	-5.0	-30.3	-29.0
13. Subsidies	9.6	-1.1	19.7	-31.4	20.6	-2.7	9.8	-8.0	20.2	2.7	9.1	6.3	3.9	2.3
14. Other current expenditure 1)	-0.1	0.1	-0.2	0.2	-0.4	0.2	0.3	0.2	-0.4	0.0	0.1	-0.2	0.6	-0.3
15. Total current expenditure	8.5	10.6	6.3	5.9	5.6	6.4	5.3	8.9	6.5	9.3	8.8	8.7	7.0	3.7
16. Gross saving 1)	-0.5	0.9	0.4	-0.5	-0.2	0.7	0.1	0.3	2.1	-1.3	-1.0	-2.1	-2.0	-0.4
17. Capital transfers received	5.3	35.7	4.8	11.6	-16.3	30.2	-27.4	65.8	-0.7	0.3	19.7	28.5	-22.6	-5.0
18. Total revenue	7.0	13.0	7.4	4.5	5.1	9.0	6.5	9.8	13.0	4.8	5.5	3.2	3.8	5.3
19. Gross fixed capital formation	13.5	11.2	-12.2	11.2	8.7	-0.1	18.2	6.4	-1.3	12.7	17.4	5.6	3.0	3.6
20. Other capital expenditure 1)	0.1	-0.4	0.2	-0.2	-0.2	-0.1	-0.2	0.0	0.0	-1.6	1.9	0.6	-0.1	-0.1
21. Total expenditure	9.3	9.9	4.6	6.1	5.5	5.7	6.4	8.3	5.9	5.1	15.3	9.9	7.9	5.9
22. Tax burden	7.0	17.4	7.7	4.9	6.0	8.9	6.5	11.6	13.4	4.1	5.0	3.7	1.6	2.9
23. Net lending (+) or net borrowing (-) 1)	-1.0	1.3	1.2	-0.7	-0.2	1.3	0.0	0.5	2.6	0.0	-3.5	-2.9	-1.9	-0.3

1) Changes in GDP ratios.

Table 9D

4/4/2004

Contributions to the change in the general government gross debt ratio

Luxembourg

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	-4.8	-1.5	-2.7	-2.1	-1.9	-3.2	-3.2	-3.7	-6.3	-6.3	-2.7	0.1	2.0	2.3
2. Interest payments (% of GDP)	0.4	0.3	0.4	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.1
3. Implicit interest rate 2)	:	6.7	5.7	5.8	5.6	5.3	5.8	5.3	5.0	5.1	4.6	4.2	3.3	2.4
4. Nominal GDP growth rate	8.0	10.4	7.5	3.8	5.4	11.2	9.8	10.2	13.4	3.4	1.9	2.9	4.5	5.3
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	-4.8	-1.5	-2.7	-2.1	-1.9	-3.2	-3.2	-3.7	-6.3	-6.3	-2.7	0.1	2.0	2.3
6. Contribution of nominal GDP growth	:	-0.5	-0.5	-0.2	-0.3	-0.7	-0.6	-0.6	-0.7	-0.2	-0.1	-0.2	-0.2	-0.2
7. Stock-flow adjustment 3)	:	3.4	2.6	2.7	2.8	3.5	3.3	3.9	6.5	6.5	3.0	-0.7	-2.2	-2.8
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-5.2	-1.9	-3.1	-2.4	-2.3	-3.5	-3.5	-4.0	-6.5	-6.5	-3.0	-0.1	1.9	2.2
9. Snow-ball effect	:	-0.2	-0.1	0.1	0.0	-0.4	-0.2	-0.3	-0.4	0.1	0.1	0.1	-0.1	-0.1
10. Stock-flow adjustment 3)	:	3.4	2.6	2.7	2.8	3.5	3.3	3.9	6.5	6.5	3.0	-0.7	-2.2	-2.8
(% of GDP)														
11. Change in gross debt 5)	:	1.4	-0.6	0.4	0.5	-0.4	-0.5	-0.4	-0.5	0.0	0.2	-0.7	-0.4	-0.7
12. Level of gross debt (end of year)	5.4	6.8	6.3	6.7	7.2	6.8	6.3	6.0	5.5	5.5	5.7	4.9	4.5	3.8

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 10A

4/4/2004

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

Netherlands

(Mrd EURO-NLG)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	16.5	20.5	25.1	32.5	35.2	38.2	41.0	45.7	48.8	54.3	56.2	58.0	60.4	62.1
2. Current taxes on income and wealth	24.5	24.7	36.6	37.5	40.6	41.5	43.1	45.5	48.5	51.3	53.3	50.8	49.4	51.7
3. Social contributions	28.8	39.6	40.2	52.0	52.3	55.4	58.2	64.0	68.7	65.8	66.4	70.3	72.5	70.2
4. Of which actual social contributions	26.0	36.9	36.9	48.4	48.7	51.7	54.3	59.9	64.5	61.3	61.9	65.8	67.8	65.7
5. Other current revenue	13.8	22.1	17.4	18.0	18.3	18.2	17.8	17.6	19.4	22.6	21.8	21.8	20.8	21.7
6. Total current revenue	83.6	106.9	119.3	140.0	146.5	153.3	160.0	172.8	185.5	194.0	197.6	200.9	203.1	205.8
7. Government consumption expenditure	40.7	48.5	57.1	72.6	72.9	76.4	80.4	85.5	91.3	100.3	109.1	115.1	117.0	117.0
8. Of which compensation of employees	22.8	24.7	26.7	32.6	32.8	34.1	35.9	38.1	40.3	43.4	46.7	49.4	50.5	50.9
9. Collective consumption	21.0	24.6	28.9	34.9	35.5	36.6	38.3	40.6	42.8	47.4	50.6	52.7	53.6	53.5
10. Social transfers in kind	19.8	23.8	28.2	37.7	37.4	39.8	42.1	44.9	48.4	52.9	58.4	62.4	63.4	63.5
11. Social transfers other than in kind	29.8	37.2	44.4	46.3	46.5	46.3	46.2	46.7	47.5	50.1	52.4	56.1	58.7	59.4
12. Interest	6.1	12.5	14.3	17.8	17.6	17.3	17.2	16.8	15.4	14.7	13.7	13.1	13.3	14.0
13. Subsidies	2.8	4.7	5.5	3.2	3.7	5.0	5.2	5.9	6.0	6.4	6.9	7.1	6.3	6.1
14. Other current expenditure	1.3	1.7	1.9	3.3	3.8	4.2	4.7	5.2	6.8	7.2	7.9	8.3	8.8	9.4
15. Total current expenditure	80.8	104.7	123.2	143.3	144.5	149.1	153.7	160.1	167.0	178.7	189.9	199.6	204.1	205.9
16. Gross saving	2.8	2.2	-3.9	-3.3	1.9	4.2	6.3	12.7	18.5	15.3	7.7	1.2	-1.0	-0.1
17. Capital transfers received	0.5	0.6	0.7	1.0	1.8	1.2	1.3	1.6	1.7	1.6	2.0	2.0	1.7	1.7
18. Total revenue	83.5	107.7	120.4	142.9	150.6	157.2	164.5	178.0	191.1	199.8	204.0	207.1	209.2	211.9
19. Gross fixed capital formation	6.1	6.3	7.3	9.0	9.9	9.7	10.4	11.2	12.5	13.9	14.6	15.8	15.6	15.6
20. Other capital expenditure	3.5	3.5	2.4	1.3	-0.4	-0.5	0.0	0.7	-1.1	3.2	2.1	1.9	1.5	1.4
21. Total expenditure	89.9	114.8	133.4	155.4	156.4	161.0	167.2	175.6	182.2	200.0	212.6	221.6	225.6	227.3
22. Tax burden	69.0	84.7	102.0	122.6	128.6	135.8	142.9	155.8	166.9	171.7	175.7	178.7	182.0	184.0
23. Net lending (+) or net borrowing (-)	-6.4	-7.1	-12.9	-12.5	-5.7	-3.7	-2.7	2.5	8.9	-0.1	-8.5	-14.4	-16.4	-15.4

Table 10B

4/4/2004

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

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	10.3	10.3	10.3	10.7	11.2	11.4	11.6	12.2	12.1	12.7	12.6	12.8	13.0	13.1
2. Current taxes on income and wealth	15.3	12.4	15.0	12.4	12.9	12.4	12.2	12.2	12.1	11.9	12.0	11.2	10.7	10.9
3. Social contributions	17.9	19.9	16.5	17.2	16.6	16.6	16.4	17.1	17.1	15.3	14.9	15.5	15.6	14.9
4. Of which actual social contributions	16.2	18.6	15.2	16.0	15.5	15.5	15.3	16.0	16.0	14.3	13.9	14.5	14.6	13.9
5. Other current revenue	8.6	11.1	7.2	6.0	5.8	5.5	5.0	4.7	4.8	5.3	4.9	4.8	4.5	4.6
6. Total current revenue	52.0	53.7	49.0	46.3	46.5	45.9	45.2	46.2	46.1	45.2	44.4	44.3	43.8	43.5
7. Government consumption expenditure	25.3	24.3	23.5	24.0	23.1	22.9	22.7	22.9	22.7	23.4	24.5	25.4	25.2	24.8
8. Of which compensation of employees	14.2	12.4	10.9	10.8	10.4	10.2	10.1	10.2	10.0	10.1	10.5	10.9	10.9	10.8
9. Collective consumption	13.0	12.4	11.9	11.6	11.3	11.0	10.8	10.9	10.6	11.0	11.4	11.6	11.6	11.3
10. Social transfers in kind	12.3	12.0	11.6	12.5	11.9	11.9	11.9	12.0	12.0	12.3	13.1	13.7	13.7	13.4
11. Social transfers other than in kind	18.6	18.7	18.2	15.3	14.8	13.9	13.0	12.5	11.8	11.7	11.8	12.4	12.7	12.6
12. Interest	3.8	6.3	5.9	5.9	5.6	5.2	4.8	4.5	3.8	3.4	3.1	2.9	2.9	3.0
13. Subsidies	1.8	2.4	2.3	1.1	1.2	1.5	1.5	1.6	1.5	1.5	1.5	1.6	1.4	1.3
14. Other current expenditure	0.8	0.9	0.8	1.1	1.2	1.2	1.3	1.4	1.7	1.7	1.8	1.8	1.9	2.0
15. Total current expenditure	50.3	52.6	50.6	47.4	45.9	44.7	43.4	42.8	41.5	41.6	42.7	44.0	44.0	43.6
16. Gross saving	1.7	1.1	-1.6	-1.1	0.6	1.3	1.8	3.4	4.6	3.6	1.7	0.3	-0.2	0.0
17. Capital transfers received	0.3	0.3	0.3	0.3	0.6	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3
18. Total revenue	52.0	54.1	49.4	47.3	47.8	47.1	46.4	47.6	47.5	46.6	45.9	45.6	45.1	44.8
19. Gross fixed capital formation	3.8	3.2	3.0	3.0	3.1	2.9	2.9	3.0	3.1	3.2	3.3	3.5	3.4	3.3
20. Other capital expenditure	2.2	1.8	1.0	0.4	-0.1	-0.2	0.0	0.2	-0.3	0.8	0.5	0.4	0.3	0.3
21. Total expenditure	56.0	57.7	54.8	51.4	49.6	48.2	47.2	46.9	45.3	46.6	47.8	48.8	48.6	48.1
22. Tax burden	42.9	42.5	41.9	40.6	40.8	40.7	40.3	41.7	41.5	40.0	39.5	39.4	39.2	38.9
23. Net lending (+) or net borrowing (-)	-4.0	-3.6	-5.3	-4.2	-1.8	-1.1	-0.8	0.7	2.2	0.0	-1.9	-3.2	-3.5	-3.3

Table 10C

4/4/2004

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

Netherlands

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	3.1	4.4	6.7	5.2	8.5	8.4	7.4	11.4	6.9	11.3	3.4	3.3	4.1	2.8
2. Current taxes on income and wealth	7.8	3.3	18.6	-2.6	8.4	2.1	3.9	5.6	6.7	5.6	3.9	-4.7	-2.7	4.7
3. Social contributions	6.3	4.3	-3.8	-2.5	0.6	5.9	4.9	10.1	7.3	-4.2	0.9	6.0	3.0	-3.1
4. Of which actual social contributions	7.9	4.7	-4.6	-2.9	0.6	6.0	5.0	10.5	7.6	-4.9	1.0	6.4	3.0	-3.1
5. Other current revenue	15.8	10.4	7.6	-1.6	1.6	-0.2	-2.4	-1.0	10.2	16.4	-3.6	-0.1	-4.4	4.2
6. Total current revenue	7.5	5.3	6.2	-0.7	4.7	4.7	4.4	8.0	7.3	4.6	1.9	1.6	1.1	1.3
7. Government consumption expenditure	6.9	4.8	4.8	4.4	0.3	4.9	5.3	6.3	6.7	9.8	8.8	5.6	1.6	0.0
8. Of which compensation of employees	5.3	1.2	3.5	3.9	0.7	4.0	5.1	6.1	5.8	7.7	7.6	5.8	2.2	0.7
9. Collective consumption	6.1	4.4	4.7	4.7	1.6	3.2	4.7	6.0	5.5	10.6	6.9	4.2	1.6	-0.2
10. Social transfers in kind	7.9	5.2	4.9	4.1	-0.8	6.5	5.8	6.7	7.9	9.2	10.4	6.8	1.6	0.2
11. Social transfers other than in kind	8.8	-1.9	12.5	-2.3	0.5	-0.6	-0.1	1.0	1.8	5.5	4.6	7.0	4.7	1.3
12. Interest	19.9	8.4	6.7	6.8	-1.2	-1.6	-0.7	-2.2	-8.1	-5.0	-6.7	-4.2	1.9	4.8
13. Subsidies	7.5	12.5	4.1	-42.1	15.4	32.6	4.5	13.5	1.5	7.2	7.0	2.8	-10.3	-4.0
14. Other current expenditure 1)	0.0	-0.1	-0.1	0.0	0.1	0.0	0.1	0.1	0.3	0.0	0.1	0.0	0.1	0.1
15. Total current expenditure	8.5	2.8	7.5	0.5	0.9	3.1	3.1	4.1	4.3	7.0	6.3	5.1	2.2	0.9
16. Gross saving 1)	-0.5	1.3	-0.6	-0.6	1.7	0.7	0.5	1.6	1.2	-1.0	-1.8	-1.5	-0.5	0.2
17. Capital transfers received	8.5	9.3	-2.8	-10.8	71.6	-32.7	14.0	18.5	8.3	-5.3	20.9	1.5	-13.7	-4.8
18. Total revenue	7.7	5.4	6.2	-0.8	5.4	4.4	4.6	8.2	7.3	4.6	2.1	1.5	1.0	1.3
19. Gross fixed capital formation	10.5	-2.6	6.6	5.7	10.1	-2.0	7.3	7.8	11.5	11.2	5.2	8.1	-0.8	-0.2
20. Other capital expenditure 1)	0.9	-0.2	-0.3	0.1	-0.6	0.0	0.2	0.2	-0.5	1.0	-0.3	-0.1	-0.1	0.0
21. Total expenditure	10.6	2.3	6.8	0.9	0.6	2.9	3.9	5.0	3.8	9.7	6.3	4.2	1.8	0.8
22. Tax burden	6.6	4.3	5.7	-0.5	4.9	5.5	5.3	9.0	7.1	2.9	2.3	1.7	1.8	1.1
23. Net lending (+) or net borrowing (-) 1)	-1.5	1.7	-0.3	-0.7	2.3	0.7	0.3	1.4	1.5	-2.2	-1.9	-1.3	-0.4	0.3

1) Changes in GDP ratios.

Table 10D

4/4/2004

Contributions to the change in the general government gross debt ratio

Netherlands

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	5.3	2.8	3.5	4.2	1.8	1.1	0.8	-0.7	-2.2	0.0	1.9	3.2	3.5	3.3
2. Interest payments (% of GDP)	5.9	6.2	5.8	5.9	5.6	5.2	4.8	4.5	3.8	3.4	3.1	2.9	2.9	3.0
3. Implicit interest rate 2)	:	8.2	7.7	8.1	7.5	7.3	7.4	7.1	6.5	6.5	6.0	5.6	5.4	5.3
4. Nominal GDP growth rate	6.4	2.5	5.2	5.1	4.2	5.9	6.1	5.6	7.5	6.7	3.6	2.1	2.2	1.9
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	5.3	2.8	3.5	4.2	1.8	1.1	0.8	-0.7	-2.2	0.0	1.9	3.2	3.5	3.3
6. Contribution of nominal GDP growth	:	-1.9	-3.9	-3.7	-3.1	-4.2	-4.0	-3.5	-4.4	-3.5	-1.8	-1.1	-1.2	-1.0
7. Stock-flow adjustment 3)	:	0.5	-2.4	0.4	-0.7	-2.2	0.1	0.5	-0.6	0.5	-0.3	0.1	-0.8	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-0.5	-3.4	-2.3	-1.7	-3.8	-4.1	-4.1	-5.1	-6.0	-3.4	-1.2	0.3	0.7	0.3
9. Snow-ball effect	:	4.3	1.9	2.2	2.4	1.0	0.8	0.9	-0.6	-0.1	1.2	1.8	1.7	1.9
10. Stock-flow adjustment 3)	:	0.5	-2.4	0.4	-0.7	-2.2	0.1	0.5	-0.6	0.5	-0.3	0.1	-0.8	0.0
(% of GDP)														
11. Change in gross debt 5)	:	1.4	-2.9	0.8	-2.0	-5.3	-3.2	-3.7	-7.2	-3.0	-0.3	2.2	1.5	2.3
12. Level of gross debt (end of year)	76.9	79.3	76.4	77.2	75.2	69.9	66.8	63.1	55.9	52.9	52.6	54.8	56.3	58.6

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 11A

4/4/2004

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

Austria

(Mrd EURO-ATS)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	11.8	16.3	20.8	24.5	25.8	27.1	28.3	29.5	30.2	31.1	32.6	33.1	34.2	35.2
2. Current taxes on income and wealth	8.9	12.7	15.6	20.7	23.3	24.6	26.0	26.3	27.4	32.0	30.5	31.1	31.9	30.6
3. Social contributions	11.0	15.8	20.8	30.0	31.1	31.7	32.8	33.9	34.9	35.5	36.2	36.9	37.8	38.8
4. Of which actual social contributions	9.5	13.6	17.9	26.2	27.2	27.9	28.9	29.9	30.8	31.7	32.3	32.8	33.5	34.5
5. Other current revenue	3.9	5.5	7.7	9.9	9.3	7.0	6.8	7.0	7.2	9.3	9.4	9.4	9.0	9.1
6. Total current revenue	35.5	50.4	64.9	85.1	89.5	90.4	93.8	96.8	99.7	108.0	108.6	110.5	112.9	113.7
7. Government consumption expenditure	13.8	19.8	25.3	35.2	36.1	35.9	37.2	39.0	39.7	40.1	40.7	42.0	43.2	44.4
8. Of which compensation of employees	8.6	12.4	15.9	21.8	22.0	21.0	21.6	22.4	22.7	21.0	21.2	21.5	21.7	22.0
9. Collective consumption	5.8	8.3	10.1	13.9	14.4	14.3	14.9	15.4	15.4	15.5	15.4	15.6	15.7	15.9
10. Social transfers in kind	8.0	11.5	15.2	21.3	21.8	21.6	22.4	23.6	24.3	24.6	25.3	26.4	27.4	28.5
11. Social transfers other than in kind	12.5	18.4	23.8	33.6	34.6	34.6	35.3	36.8	38.3	39.7	40.7	42.5	43.5	44.5
12. Interest	1.8	3.5	5.4	7.4	7.5	7.1	7.2	7.1	7.5	7.5	7.3	7.0	7.3	7.4
13. Subsidies	2.4	3.2	4.1	5.0	4.7	4.7	5.3	5.1	5.0	5.6	6.0	6.8	6.6	6.6
14. Other current expenditure	1.6	2.3	3.0	4.3	4.7	4.6	5.2	5.5	5.4	6.9	7.5	8.0	8.4	8.7
15. Total current expenditure	32.1	47.2	61.7	85.6	87.7	86.8	90.2	93.5	95.9	99.9	102.2	106.3	108.9	111.6
16. Gross saving	3.4	3.2	3.2	-0.5	1.8	3.6	3.6	3.4	3.8	8.1	6.4	4.2	4.0	2.1
17. Capital transfers received	0.1	0.2	0.2	0.4	0.3	0.5	0.2	0.5	0.4	0.4	0.4	0.5	0.5	0.5
18. Total revenue	37.1	52.5	67.6	89.6	94.0	95.1	98.6	102.1	104.9	110.2	111.3	111.7	114.6	114.4
19. Gross fixed capital formation	3.2	3.5	4.1	5.3	5.1	3.6	3.5	3.4	3.1	2.5	2.7	2.7	2.7	2.7
20. Other capital expenditure	1.5	2.6	2.5	3.5	3.9	3.9	4.8	4.9	4.1	5.4	4.5	4.5	4.4	4.5
21. Total expenditure	38.3	55.3	70.9	98.5	100.8	98.5	103.1	106.6	108.0	109.8	111.8	114.3	117.2	119.1
22. Tax burden	30.2	42.7	54.3	73.6	77.9	81.5	84.7	87.5	90.1	96.5	96.6	98.3	101.0	101.6
23. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.2	-8.9	-6.8	-3.4	-4.5	-4.5	-3.1	0.4	-0.5	-2.5	-2.6	-4.6

Table 11B

4/4/2004

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

Austria

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	15.7	16.2	15.6	14.2	14.5	14.9	14.9	15.0	14.6	14.6	14.9	14.8	14.8	14.7
2. Current taxes on income and wealth	11.9	12.6	11.7	12.0	13.1	13.5	13.6	13.4	13.3	15.1	14.0	13.9	13.8	12.8
3. Social contributions	14.7	15.6	15.6	17.4	17.5	17.4	17.2	17.2	16.9	16.7	16.6	16.5	16.3	16.2
4. Of which actual social contributions	12.7	13.5	13.4	15.2	15.3	15.3	15.2	15.2	14.9	14.9	14.8	14.7	14.5	14.4
5. Other current revenue	5.2	5.5	5.8	5.7	5.2	3.8	3.6	3.6	3.5	4.4	4.3	4.2	3.9	3.8
6. Total current revenue	47.5	50.0	48.6	49.4	50.3	49.5	49.2	49.1	48.3	50.8	49.8	49.4	48.8	47.4
7. Government consumption expenditure	18.5	19.6	18.9	20.4	20.3	19.7	19.5	19.8	19.2	18.9	18.6	18.8	18.7	18.5
8. Of which compensation of employees	11.6	12.3	11.9	12.6	12.4	11.5	11.3	11.4	11.0	9.9	9.7	9.6	9.4	9.2
9. Collective consumption	7.7	8.2	7.6	8.1	8.1	7.8	7.8	7.8	7.5	7.3	7.0	7.0	6.8	6.6
10. Social transfers in kind	10.8	11.4	11.4	12.4	12.2	11.9	11.7	12.0	11.8	11.6	11.6	11.8	11.9	11.9
11. Social transfers other than in kind	16.8	18.2	17.8	19.5	19.5	18.9	18.5	18.7	18.5	18.7	18.6	19.0	18.8	18.5
12. Interest	2.4	3.5	4.1	4.3	4.2	3.9	3.8	3.6	3.6	3.5	3.4	3.1	3.1	3.1
13. Subsidies	3.2	3.2	3.1	2.9	2.6	2.6	2.8	2.6	2.4	2.6	2.8	3.0	2.9	2.8
14. Other current expenditure	2.2	2.3	2.3	2.5	2.6	2.5	2.7	2.8	2.6	3.3	3.4	3.6	3.6	3.6
15. Total current expenditure	43.0	46.8	46.2	49.7	49.3	47.6	47.3	47.4	46.4	47.0	46.8	47.5	47.1	46.5
16. Gross saving	4.5	3.2	2.4	-0.3	1.0	2.0	1.9	1.7	1.8	3.8	3.0	1.9	1.7	0.9
17. Capital transfers received	0.1	0.2	0.1	0.2	0.2	0.3	0.1	0.3	0.2	0.2	0.2	0.2	0.2	0.2
18. Total revenue	49.6	52.1	50.6	52.0	52.8	52.1	51.7	51.8	50.8	51.9	51.0	49.9	49.5	47.7
19. Gross fixed capital formation	4.3	3.5	3.1	3.1	2.8	2.0	1.8	1.7	1.5	1.2	1.3	1.2	1.2	1.1
20. Other capital expenditure	2.0	2.6	1.9	2.0	2.2	2.1	2.5	2.5	2.0	2.5	2.1	2.0	1.9	1.9
21. Total expenditure	51.3	54.9	53.1	57.2	56.6	54.0	54.1	54.1	52.3	51.7	51.2	51.0	50.7	49.7
22. Tax burden	40.5	42.4	40.7	42.7	43.7	44.7	44.4	44.4	43.6	45.4	44.2	43.9	43.6	42.4
23. Net lending (+) or net borrowing (-)	-1.7	-2.8	-2.4	-5.2	-3.8	-1.9	-2.4	-2.3	-1.5	0.2	-0.2	-1.1	-1.1	-1.9

Table 11C

4/4/2004

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

Austria

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	7.7	4.6	6.1	-4.5	5.2	5.1	4.4	4.4	2.3	2.8	4.8	1.5	3.4	3.0
2. Current taxes on income and wealth	8.9	11.7	14.1	10.7	13.0	5.5	5.4	1.5	4.2	16.7	-4.8	2.1	2.6	-4.2
3. Social contributions	10.2	8.0	6.7	4.8	3.5	1.9	3.4	3.6	2.7	2.0	1.8	2.0	2.3	2.8
4. Of which actual social contributions	10.8	8.1	6.8	5.2	3.9	2.6	3.4	3.6	2.9	2.9	1.8	1.6	2.3	2.7
5. Other current revenue	16.5	6.3	9.6	4.4	-5.8	-24.9	-2.8	3.3	3.0	29.5	0.7	0.1	-4.4	0.6
6. Total current revenue	9.7	7.6	8.5	3.2	5.2	1.0	3.8	3.2	3.0	8.2	0.6	1.7	2.2	0.7
7. Government consumption expenditure	7.5	6.5	6.4	3.9	2.6	-0.6	3.7	4.7	1.8	1.0	1.4	3.3	2.7	2.8
8. Of which compensation of employees	7.1	6.8	6.8	3.8	1.0	-4.8	2.9	3.8	1.6	-7.6	0.8	1.4	1.0	1.2
9. Collective consumption	5.3	5.4	5.1	7.2	3.6	-0.9	4.2	3.7	0.1	0.6	-0.9	1.3	1.0	1.1
10. Social transfers in kind	9.2	7.4	7.3	1.8	2.0	-0.5	3.4	5.4	3.0	1.2	2.8	4.5	3.8	3.8
11. Social transfers other than in kind	6.7	7.7	7.1	3.9	3.0	-0.2	2.1	4.4	4.0	3.7	2.4	4.6	2.2	2.3
12. Interest	16.1	11.0	10.9	9.9	1.8	-6.2	1.8	-1.5	6.0	0.3	-2.8	-4.2	3.4	2.0
13. Subsidies	11.6	10.7	4.8	3.8	-6.2	0.0	12.6	-3.9	-1.1	12.2	7.7	12.5	-2.5	0.0
14. Other current expenditure 1)	0.0	0.1	-0.1	-0.2	0.1	-0.1	0.2	0.1	-0.2	0.7	0.2	0.1	0.1	0.0
15. Total current expenditure	7.9	7.7	6.8	4.0	2.5	-1.0	3.9	3.6	2.6	4.1	2.3	4.0	2.4	2.5
16. Gross saving 1)	0.8	0.0	0.7	-0.4	1.3	0.9	-0.1	-0.2	0.1	2.0	-0.8	-1.1	-0.1	-0.9
17. Capital transfers received	6.3	-3.8	-8.1	69.1	-23.7	70.8	-55.3	127.0	-16.4	-6.2	9.2	3.3	2.7	2.8
18. Total revenue	9.5	7.5	8.5	3.4	4.9	1.1	3.7	3.5	2.8	5.1	1.0	0.4	2.6	-0.1
19. Gross fixed capital formation	0.8	2.1	4.4	-3.4	-4.1	-29.3	-1.7	-2.6	-8.3	-20.8	9.7	-1.0	-0.4	-0.4
20. Other capital expenditure 1)	0.4	0.1	0.1	0.1	0.1	0.0	0.4	-0.1	-0.5	0.5	-0.5	-0.1	-0.1	0.0
21. Total expenditure	7.9	7.5	7.1	3.8	2.3	-2.3	4.7	3.3	1.4	1.7	1.8	2.2	2.6	1.6
22. Tax burden	9.0	7.7	8.5	6.1	5.8	4.7	3.9	3.2	3.0	7.1	0.1	1.7	2.7	0.6
23. Net lending (+) or net borrowing (-) 1)	0.7	0.0	0.7	-0.2	1.3	2.0	-0.5	0.1	0.8	1.7	-0.4	-0.9	0.0	-0.8

1) Changes in GDP ratios.

Table 11D

4/4/2004

Contributions to the change in the general government gross debt ratio

Austria

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	2.4	4.2	5.0	5.2	3.8	1.9	2.4	2.3	1.5	-0.2	0.2	1.1	1.1	1.9
2. Interest payments (% of GDP)	4.1	4.3	4.1	4.3	4.2	3.9	3.8	3.6	3.6	3.5	3.4	3.1	3.1	3.1
3. Implicit interest rate 2)	:	7.8	6.9	6.9	6.3	5.8	6.1	5.8	5.7	5.4	5.1	4.8	5.0	4.9
4. Nominal GDP growth rate	8.2	3.4	5.4	4.2	3.3	2.5	4.5	3.4	4.9	2.8	2.7	2.5	3.3	3.7
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	2.4	4.2	5.0	5.2	3.8	1.9	2.4	2.3	1.5	-0.2	0.2	1.1	1.1	1.9
6. Contribution of nominal GDP growth	:	-1.9	-3.2	-2.6	-2.2	-1.7	-2.8	-2.1	-3.1	-1.8	-1.8	-1.6	-2.1	-2.3
7. Stock-flow adjustment 3)	:	2.3	1.1	1.9	-1.7	-4.5	-0.6	3.6	1.1	2.2	1.0	-1.1	1.5	0.1
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-1.6	-0.1	0.9	0.9	-0.4	-2.0	-1.4	-1.3	-2.1	-3.7	-3.1	-2.0	-2.0	-1.2
9. Snow-ball effect	:	2.5	0.9	1.7	2.0	2.2	1.0	1.5	0.5	1.7	1.6	1.5	1.0	0.8
10. Stock-flow adjustment 3)	:	2.3	1.1	1.9	-1.7	-4.5	-0.6	3.6	1.1	2.2	1.0	-1.1	1.5	0.1
(% of GDP)														
11. Change in gross debt 5)	:	4.7	2.9	4.5	-0.1	-4.4	-1.0	3.8	-0.5	0.1	-0.6	-1.6	0.6	-0.3
12. Level of gross debt (end of year)	57.2	61.8	64.7	69.2	69.1	64.7	63.7	67.5	67.0	67.1	66.6	65.0	65.5	65.3

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 12A

4/4/2004

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

Portugal

(Mrd EURO-PTE)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	11.02	12.07	12.80	14.48	16.01	16.69	17.41	19.37	20.62	20.38	21.27
2. Current taxes on income and wealth	7.16	8.18	8.93	9.43	10.61	12.01	12.12	12.57	12.01	11.63	11.94
3. Social contributions	8.85	9.41	10.42	11.35	12.27	13.61	14.66	15.77	16.65	17.31	18.13
4. Of which actual social contributions	8.14	8.76	9.77	10.60	11.47	12.56	13.54	14.61	15.34	15.96	16.71
5. Other current revenue	3.32	3.74	3.76	4.06	4.29	4.21	4.55	5.12	4.65	5.28	5.52
6. Total current revenue	30.36	33.40	35.91	39.32	43.17	46.52	48.74	52.84	53.92	54.60	56.85
7. Government consumption expenditure	15.03	16.33	17.70	19.12	21.25	23.70	25.60	27.34	27.65	27.99	28.55
8. Of which compensation of employees	10.99	11.83	12.84	14.10	15.60	17.33	18.50	19.97	19.44	19.54	19.68
9. Collective consumption	6.14	6.27	7.21	7.70	8.51	9.68	10.33	11.03	11.16	11.30	11.52
10. Social transfers in kind	8.89	10.06	10.49	11.42	12.74	14.02	15.27	16.31	16.49	16.70	17.03
11. Social transfers other than in kind	9.52	10.22	10.86	11.85	12.84	14.28	15.51	16.75	18.46	19.43	20.36
12. Interest	5.05	4.63	3.94	3.49	3.46	3.68	3.88	3.87	3.79	3.98	4.38
13. Subsidies	1.09	1.28	1.15	1.48	1.82	1.24	1.58	1.89	1.93	2.02	2.11
14. Other current expenditure	1.33	1.66	1.85	2.11	2.37	2.77	3.01	2.98	3.23	3.36	3.50
15. Total current expenditure	32.01	34.12	35.51	38.06	41.74	45.66	49.58	52.84	55.06	56.79	58.91
16. Gross saving	-1.66	-0.72	0.39	1.26	1.43	0.86	-0.84	-0.01	-1.14	-2.20	-2.06
17. Capital transfers received	1.51	1.78	2.17	1.59	1.92	1.66	2.18	2.64	4.37	3.56	3.67
18. Total revenue	31.98	35.39	38.33	41.35	45.81	48.85	51.36	56.02	58.93	58.81	61.20
19. Gross fixed capital formation	3.02	3.60	4.05	3.98	4.48	4.44	4.89	4.39	5.12	4.23	5.23
20. Other capital expenditure	1.25	1.57	1.85	2.06	1.94	1.34	1.82	1.74	1.80	1.84	1.84
21. Total expenditure	36.40	39.50	41.67	44.54	48.88	52.11	56.73	59.49	62.63	63.51	66.66
22. Tax burden	27.16	29.69	32.25	35.27	38.86	42.08	44.03	47.62	49.17	49.15	51.14
23. Net lending (+) or net borrowing (-)	-4.42	-4.11	-3.33	-3.19	-3.07	-3.27	-5.37	-3.47	-3.70	-4.70	-5.45

Table 12B

4/4/2004

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

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	13.6	14.0	13.8	14.3	14.8	14.4	14.2	15.0	15.6	15.0	15.0
2. Current taxes on income and wealth	8.9	9.5	9.6	9.3	9.8	10.4	9.9	9.7	9.1	8.5	8.4
3. Social contributions	11.0	10.9	11.2	11.2	11.4	11.8	11.9	12.2	12.6	12.7	12.7
4. Of which actual social contributions	10.1	10.2	10.5	10.5	10.6	10.9	11.0	11.3	11.6	11.7	11.8
5. Other current revenue	4.1	4.3	4.0	4.0	4.0	3.6	3.7	4.0	3.5	3.9	3.9
6. Total current revenue	37.6	38.7	38.6	38.9	40.0	40.3	39.7	40.9	40.9	40.1	40.0
7. Government consumption expenditure	18.6	18.9	19.0	18.9	19.7	20.5	20.8	21.2	20.9	20.5	20.1
8. Of which compensation of employees	13.6	13.7	13.8	14.0	14.4	15.0	15.1	15.5	14.7	14.3	13.8
9. Collective consumption	7.6	7.3	7.8	7.6	7.9	8.4	8.4	8.5	8.5	8.3	8.1
10. Social transfers in kind	11.0	11.7	11.3	11.3	11.8	12.1	12.4	12.6	12.5	12.3	12.0
11. Social transfers other than in kind	11.8	11.8	11.7	11.7	11.9	12.4	12.6	13.0	14.0	14.3	14.3
12. Interest	6.3	5.4	4.2	3.5	3.2	3.2	3.2	3.0	2.9	2.9	3.1
13. Subsidies	1.3	1.5	1.2	1.5	1.7	1.1	1.3	1.5	1.5	1.5	1.5
14. Other current expenditure	1.6	1.9	2.0	2.1	2.2	2.4	2.5	2.3	2.4	2.5	2.5
15. Total current expenditure	39.6	39.6	38.2	37.7	38.6	39.5	40.4	40.9	41.7	41.7	41.4
16. Gross saving	-2.0	-0.8	0.4	1.2	1.3	0.7	-0.7	0.0	-0.9	-1.6	-1.4
17. Capital transfers received	1.9	2.1	2.3	1.6	1.8	1.4	1.8	2.0	3.3	2.6	2.6
18. Total revenue	39.6	41.0	41.2	41.0	42.4	42.3	41.8	43.4	44.6	43.2	43.0
19. Gross fixed capital formation	3.7	4.2	4.4	3.9	4.1	3.8	4.0	3.4	3.9	3.1	3.7
20. Other capital expenditure	1.5	1.8	2.0	2.0	1.8	1.2	1.5	1.3	1.4	1.3	1.3
21. Total expenditure	45.0	45.8	44.8	44.1	45.2	45.1	46.2	46.1	47.5	46.6	46.9
22. Tax burden	33.6	34.4	34.7	34.9	36.0	36.4	35.9	36.9	37.2	36.1	36.0
23. Net lending (+) or net borrowing (-)	-5.5	-4.8	-3.6	-3.2	-2.8	-2.8	-4.4	-2.7	-2.8	-3.4	-3.8

Table 12C

4/4/2004

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

Portugal

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	9.5	6.0	13.1	10.6	4.3	4.3	11.3	6.4	-1.2	4.4
2. Current taxes on income and wealth	14.3	9.1	5.6	12.5	13.2	0.9	3.8	-4.5	-3.2	2.7
3. Social contributions	6.3	10.8	8.9	8.1	10.9	7.8	7.6	5.5	4.0	4.7
4. Of which actual social contributions	7.7	11.4	8.5	8.2	9.5	7.8	7.9	5.0	4.0	4.7
5. Other current revenue	12.6	0.4	8.2	5.5	-1.8	8.1	12.5	-9.1	13.4	4.7
6. Total current revenue	10.0	7.5	9.5	9.8	7.8	4.8	8.4	2.1	1.2	4.1
7. Government consumption expenditure	8.6	8.4	8.0	11.1	11.5	8.0	6.8	1.1	1.3	2.0
8. Of which compensation of employees	7.6	8.6	9.8	10.7	11.0	6.8	7.9	-2.6	0.5	0.7
9. Collective consumption	2.0	15.1	6.8	10.5	13.7	6.7	6.8	1.1	1.3	2.0
10. Social transfers in kind	13.2	4.2	8.9	11.6	10.0	8.9	6.8	1.1	1.3	2.0
11. Social transfers other than in kind	7.4	6.3	9.1	8.3	11.2	8.6	8.0	10.2	5.2	4.8
12. Interest	-8.4	-14.8	-11.4	-0.8	6.3	5.5	-0.3	-1.9	5.0	9.9
13. Subsidies	18.3	-10.3	28.5	22.9	-32.0	28.0	19.2	2.0	5.0	4.5
14. Other current expenditure 1)	0.3	0.1	0.1	0.1	0.2	0.1	-0.1	0.1	0.0	0.0
15. Total current expenditure	6.6	4.1	7.2	9.7	9.4	8.6	6.6	4.2	3.1	3.7
16. Gross saving 1)	1.2	1.3	0.8	0.1	-0.6	-1.4	0.7	-0.9	-0.7	0.2
17. Capital transfers received	18.3	22.1	-26.9	20.9	-13.8	31.6	21.2	65.3	-18.4	2.9
18. Total revenue	10.7	8.3	7.9	10.8	6.6	5.1	9.1	5.2	-0.2	4.1
19. Gross fixed capital formation	19.2	12.6	-1.7	12.5	-0.8	10.0	-10.2	16.7	-17.5	23.7
20. Other capital expenditure 1)	0.3	0.2	0.0	-0.2	-0.6	0.3	-0.1	0.0	0.0	-0.1
21. Total expenditure	8.5	5.5	6.9	9.7	6.6	8.9	4.9	5.3	1.4	5.0
22. Tax burden	9.3	8.6	9.4	10.2	8.3	4.6	8.2	3.1	0.0	4.1
23. Net lending (+) or net borrowing (-) 1)	0.7	1.2	0.4	0.3	0.0	-1.5	1.7	-0.1	-0.6	-0.4

1) Changes in GDP ratios.

Table 12D

4/4/2004

Contributions to the change in the general government gross debt ratio

Portugal

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	6.6	8.1	7.7	5.5	4.8	3.6	3.2	2.8	2.8	4.4	2.7	2.8	3.4	3.8
2. Interest payments (% of GDP)	8.6	7.7	6.6	6.3	5.4	4.2	3.5	3.2	3.2	3.2	3.0	2.9	2.9	3.1
3. Implicit interest rate 2)	:	15.0	12.1	10.9	8.9	7.3	6.3	6.2	6.3	6.3	5.7	5.1	5.1	5.3
4. Nominal GDP growth rate	17.6	5.2	8.3	7.9	6.7	7.9	8.5	7.0	7.0	6.3	5.2	2.2	3.2	4.4
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	6.6	8.1	7.7	5.5	4.8	3.6	3.2	2.8	2.8	4.4	2.7	2.8	3.4	3.8
6. Contribution of nominal GDP growth	:	-2.7	-4.5	-4.5	-4.0	-4.6	-4.7	-3.6	-3.5	-3.1	-2.7	-1.3	-1.9	-2.5
7. Stock-flow adjustment 3)	:	-0.7	-0.2	1.2	-2.1	-2.8	-2.6	0.1	-0.3	1.1	2.5	-0.3	-0.3	0.1
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-2.0	0.3	1.1	-0.8	-0.6	-0.7	-0.3	-0.4	-0.4	1.2	-0.3	-0.1	0.5	0.8
9. Snow-ball effect	:	5.1	2.1	1.7	1.3	-0.4	-1.2	-0.4	-0.3	0.0	0.3	1.6	1.1	0.6
10. Stock-flow adjustment 3)	:	-0.7	-0.2	1.2	-2.1	-2.8	-2.6	0.1	-0.3	1.1	2.5	-0.3	-0.3	0.1
(% of GDP)														
11. Change in gross debt 5)	:	4.7	3.0	2.2	-1.4	-3.8	-4.1	-0.7	-1.0	2.4	2.5	1.3	1.3	1.3
12. Level of gross debt (end of year)	58.3	59.1	62.1	64.3	62.9	59.1	55.0	54.3	53.3	55.6	58.1	59.4	60.7	62.0

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

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

3) Line 7 = line 10.

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

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

Table 13A

4/4/2004

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

Finland

(Mrd EURO-FIM)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	4.36	8.17	13.40	12.94	13.57	15.36	16.36	17.15	17.79	18.17	19.24	20.19	20.42	21.01
2. Current taxes on income and wealth	4.71	9.46	15.49	16.58	18.77	19.79	21.99	22.65	27.89	26.45	27.05	25.89	26.27	27.06
3. Social contributions	3.57	6.49	11.33	14.11	14.05	14.33	15.18	15.87	16.02	17.02	17.27	17.39	18.16	19.13
4. Of which actual social contributions	3.06	5.50	10.64	13.89	13.83	14.11	15.07	15.80	15.99	17.02	17.27	17.39	18.16	19.13
5. Other current revenue	1.42	3.14	5.56	6.92	6.74	6.68	6.94	6.48	8.03	8.70	8.65	8.16	8.69	8.85
6. Total current revenue	14.07	27.26	45.79	50.54	53.12	56.15	60.46	62.14	69.74	70.33	72.22	71.62	73.54	76.05
7. Government consumption expenditure	6.05	11.67	19.06	21.75	22.92	23.83	25.07	25.93	26.87	28.39	30.30	31.65	32.97	34.37
8. Of which compensation of employees	4.16	8.25	13.18	14.50	15.25	15.57	16.09	16.50	17.15	17.95	18.92	19.75	20.58	21.37
9. Collective consumption	2.32	4.25	6.69	8.08	8.48	9.06	9.37	9.61	9.72	9.96	10.68	11.09	11.57	12.04
10. Social transfers in kind	3.73	7.43	12.37	13.67	14.44	14.76	15.70	16.32	17.15	18.44	19.62	20.56	21.40	22.33
11. Social transfers other than in kind	3.61	7.92	13.08	21.05	21.17	21.24	21.33	21.73	21.44	22.17	23.51	24.35	25.17	25.93
12. Interest	0.33	1.02	1.25	3.83	4.21	4.55	4.15	3.72	3.72	3.72	3.09	2.67	2.74	2.65
13. Subsidies	1.04	1.73	2.49	2.65	1.97	1.91	1.91	1.89	1.96	1.95	1.95	1.92	1.96	1.99
14. Other current expenditure	0.38	0.79	1.53	1.90	2.20	2.60	2.71	2.93	3.18	3.28	3.56	3.71	3.80	3.86
15. Total current expenditure	11.40	23.12	37.41	51.17	52.47	54.12	55.17	56.19	57.17	59.51	62.41	64.30	66.65	68.81
16. Gross saving	2.67	4.14	8.38	-0.63	0.65	2.03	5.29	5.95	12.57	10.82	9.81	7.32	6.89	7.24
17. Capital transfers received	0.03	0.15	0.15	0.17	0.23	0.28	0.32	0.36	0.43	0.44	0.52	0.47	0.66	0.86
18. Total revenue	14.59	28.57	47.60	53.09	56.02	59.06	63.35	65.14	73.07	73.64	76.03	75.62	77.70	80.22
19. Gross fixed capital formation	1.20	2.01	3.25	2.63	2.86	3.38	3.34	3.38	3.38	3.77	4.02	4.28	4.21	4.23
20. Other capital expenditure	0.23	0.30	0.47	0.60	0.93	0.27	0.36	0.32	0.39	0.44	0.35	0.26	0.46	0.65
21. Total expenditure	13.32	26.60	42.80	56.78	58.92	60.41	61.43	62.53	63.84	66.60	70.08	72.37	74.82	76.99
22. Tax burden	12.16	23.20	39.68	44.22	46.98	50.13	54.30	56.51	62.65	62.57	64.42	64.31	66.39	68.83
23. Net lending (+) or net borrowing (-)	1.27	1.97	4.81	-3.69	-2.90	-1.34	1.91	2.61	9.23	7.05	5.95	3.26	2.88	3.23

Table 13B

4/4/2004

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

Finland

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	13.3	14.4	15.2	13.6	13.8	14.4	14.1	14.3	13.7	13.4	13.8	14.1	13.8	13.7
2. Current taxes on income and wealth	14.4	16.7	17.6	17.4	19.0	18.5	18.9	18.9	21.4	19.5	19.4	18.0	17.8	17.6
3. Social contributions	10.9	11.5	12.9	14.8	14.2	13.4	13.1	13.2	12.3	12.6	12.4	12.1	12.3	12.4
4. Of which actual social contributions	9.3	9.7	12.1	14.6	14.0	13.2	13.0	13.2	12.3	12.6	12.4	12.1	12.3	12.4
5. Other current revenue	4.3	5.5	6.3	7.3	6.8	6.2	6.0	5.4	6.2	6.4	6.2	5.7	5.9	5.8
6. Total current revenue	42.9	48.1	52.0	53.1	53.9	52.5	52.0	51.8	53.6	51.9	51.7	49.9	49.8	49.5
7. Government consumption expenditure	18.4	20.6	21.6	22.8	23.2	22.3	21.6	21.6	20.6	21.0	21.7	22.1	22.3	22.4
8. Of which compensation of employees	12.7	14.6	15.0	15.2	15.5	14.6	13.8	13.8	13.2	13.2	13.5	13.8	13.9	13.9
9. Collective consumption	7.1	7.5	7.6	8.5	8.6	8.5	8.1	8.0	7.5	7.4	7.6	7.7	7.8	7.8
10. Social transfers in kind	11.4	13.1	14.0	14.3	14.6	13.8	13.5	13.6	13.2	13.6	14.0	14.3	14.5	14.5
11. Social transfers other than in kind	11.0	14.0	14.9	22.1	21.5	19.8	18.3	18.1	16.5	16.4	16.8	17.0	17.0	16.9
12. Interest	1.0	1.8	1.4	4.0	4.3	4.3	3.6	3.1	2.9	2.7	2.2	1.9	1.9	1.7
13. Subsidies	3.2	3.1	2.8	2.8	2.0	1.8	1.6	1.6	1.5	1.4	1.4	1.3	1.3	1.3
14. Other current expenditure	1.2	1.4	1.7	2.0	2.2	2.4	2.3	2.4	2.4	2.4	2.5	2.6	2.6	2.5
15. Total current expenditure	34.8	40.8	42.5	53.7	53.2	50.6	47.4	46.8	43.9	43.9	44.6	44.8	45.1	44.7
16. Gross saving	8.1	7.3	9.5	-0.7	0.7	1.9	4.6	5.0	9.7	8.0	7.0	5.1	4.7	4.7
17. Capital transfers received	0.1	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.6
18. Total revenue	44.5	50.4	54.0	55.7	56.8	55.2	54.5	54.3	56.1	54.4	54.4	52.7	52.6	52.2
19. Gross fixed capital formation	3.7	3.6	3.7	2.8	2.9	3.2	2.9	2.8	2.6	2.8	2.9	3.0	2.8	2.7
20. Other capital expenditure	0.7	0.5	0.5	0.6	0.9	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.4
21. Total expenditure	40.6	46.9	48.6	59.6	59.7	56.4	52.8	52.1	49.1	49.2	50.1	50.5	50.7	50.1
22. Tax burden	37.1	40.9	45.1	46.4	47.6	46.8	46.7	47.1	48.1	46.2	46.1	44.8	44.9	44.8
23. Net lending (+) or net borrowing (-)	3.9	3.5	5.5	-3.9	-2.9	-1.3	1.6	2.2	7.1	5.2	4.3	2.3	2.0	2.1

Table 13C

4/4/2004

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

Finland

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	14.4	10.0	1.2	0.4	4.9	13.2	6.5	4.8	3.8	2.1	5.9	4.9	1.1	2.9
2. Current taxes on income and wealth	16.0	12.9	10.2	9.4	13.2	5.4	11.1	3.0	23.1	-5.2	2.3	-4.3	1.5	3.0
3. Social contributions	18.1	18.4	18.5	1.3	-0.4	2.0	5.9	4.5	1.0	6.2	1.5	0.7	4.4	5.4
4. Of which actual social contributions	18.7	19.8	19.2	1.3	-0.4	2.0	6.8	4.9	1.2	6.4	1.5	0.7	4.4	5.4
5. Other current revenue	16.0	13.2	19.9	18.5	-2.6	-1.0	3.9	-6.6	24.0	8.3	-0.6	-5.7	6.6	1.8
6. Total current revenue	16.0	13.3	10.3	5.7	5.1	5.7	7.7	2.8	12.2	0.8	2.7	-0.8	2.7	3.4
7. Government consumption expenditure	16.3	13.9	13.7	5.6	5.4	3.9	5.2	3.4	3.6	5.7	6.7	4.5	4.2	4.3
8. Of which compensation of employees	14.2	13.2	11.5	4.8	5.2	2.1	3.3	2.5	4.0	4.6	5.4	4.4	4.2	3.8
9. Collective consumption	16.5	12.1	15.1	3.0	5.0	6.8	3.4	2.6	1.1	2.4	7.3	3.8	4.3	4.1
10. Social transfers in kind	16.2	15.0	13.0	7.1	5.6	2.3	6.3	3.9	5.1	7.5	6.4	4.8	4.1	4.3
11. Social transfers other than in kind	11.9	15.2	16.1	0.7	0.6	0.3	0.4	1.9	-1.3	3.4	6.0	3.6	3.4	3.0
12. Interest	24.4	19.7	3.6	4.2	10.1	7.9	-8.7	-10.5	0.1	-0.1	-16.9	-13.5	2.7	-3.4
13. Subsidies	8.9	6.5	10.6	-2.4	-25.6	-3.0	-0.1	-1.1	3.9	-0.4	-0.2	-1.6	2.2	1.6
14. Other current expenditure 1)	0.0	0.1	0.1	0.1	0.2	0.2	-0.1	0.1	0.0	0.0	0.1	0.0	0.0	-0.1
15. Total current expenditure	14.3	14.0	13.9	3.2	2.5	3.1	1.9	1.9	1.7	4.1	4.9	3.0	3.7	3.2
16. Gross saving 1)	0.6	0.0	-0.9	1.4	1.3	1.2	2.7	0.4	4.7	-1.7	-1.0	-1.9	-0.4	0.0
17. Capital transfers received	17.4	178.8	25.6	-0.6	36.0	17.5	15.3	14.8	18.7	1.2	18.3	-8.7	40.8	30.1
18. Total revenue	16.0	13.6	10.0	5.6	5.5	5.4	7.2	2.8	12.2	0.8	3.2	-0.5	2.8	3.2
19. Gross fixed capital formation	20.8	10.6	21.3	-1.1	8.6	18.3	-1.1	1.2	-0.1	11.5	6.8	6.4	-1.7	0.4
20. Other capital expenditure 1)	0.1	0.0	0.1	-0.2	0.3	-0.7	0.1	0.0	0.0	0.0	-0.1	-0.1	0.1	0.1
21. Total expenditure	15.2	13.6	14.0	2.7	3.8	2.5	1.7	1.8	2.1	4.3	5.2	3.3	3.4	2.9
22. Tax burden	16.1	13.4	9.1	5.6	6.2	6.7	8.3	4.1	10.9	-0.1	3.0	-0.2	2.3	3.7
23. Net lending (+) or net borrowing (-) 1)	0.3	0.1	-1.4	1.8	0.9	1.7	2.9	0.5	4.9	-1.9	-0.9	-2.0	-0.3	0.1

1) Changes in GDP ratios.

Table 13D

4/4/2004

Contributions to the change in the general government gross debt ratio

Finland

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	-5.5	7.2	5.7	3.9	2.9	1.3	-1.6	-2.2	-7.1	-5.2	-4.3	-2.3	-2.0	-2.1
2. Interest payments (% of GDP)	1.4	4.5	4.2	4.0	4.3	4.3	3.6	3.1	2.9	2.7	2.2	1.9	1.9	1.7
3. Implicit interest rate 2)	:	11.2	7.9	7.5	7.8	8.1	7.2	6.6	6.6	6.4	5.2	4.5	4.2	4.0
4. Nominal GDP growth rate	6.0	1.3	5.8	8.4	3.5	8.5	8.7	3.2	8.5	4.1	3.2	2.6	3.0	4.1
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	-5.5	7.2	5.7	3.9	2.9	1.3	-1.6	-2.2	-7.1	-5.2	-4.3	-2.3	-2.0	-2.1
6. Contribution of nominal GDP growth	:	-0.5	-3.1	-4.5	-2.0	-4.5	-4.3	-1.5	-3.7	-1.8	-1.4	-1.1	-1.3	-1.8
7. Stock-flow adjustment 3)	:	8.6	-0.5	-0.3	-1.0	0.2	0.5	2.1	8.3	6.3	4.4	6.0	2.6	3.7
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-6.9	2.8	1.5	-0.1	-1.3	-3.0	-5.2	-5.3	-10.0	-7.9	-6.5	-4.1	-3.8	-3.8
9. Snow-ball effect	:	3.9	1.1	-0.5	2.3	-0.2	-0.7	1.6	-0.8	1.0	0.8	0.8	0.5	0.0
10. Stock-flow adjustment 3)	:	8.6	-0.5	-0.3	-1.0	0.2	0.5	2.1	8.3	6.3	4.4	6.0	2.6	3.7
(% of GDP)														
11. Change in gross debt 5)	:	15.3	2.1	-0.9	0.0	-3.0	-5.4	-1.6	-2.5	-0.7	-1.3	2.6	-0.7	-0.2
12. Level of gross debt (end of year)	14.2	55.9	58.0	57.1	57.1	54.1	48.6	47.0	44.6	43.9	42.6	45.3	44.5	44.3

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 14A

4/4/2004

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

Sweden

(Mrd SEK)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	260	268	276	292	308	337	382	360	374	397	418	434	452
2. Current taxes on income and wealth	301	335	355	382	406	422	461	493	460	429	467	486	511
3. Social contributions	206	221	243	268	274	287	275	332	351	352	358	370	384
4. Of which actual social contributions	199	210	233	257	264	277	264	319	337	344	347	359	373
5. Other current revenue	141	136	145	141	133	136	126	129	113	180	205	210	217
6. Total current revenue	908	960	1019	1082	1120	1182	1244	1314	1298	1357	1448	1500	1564
7. Government consumption expenditure	454	466	481	504	514	541	569	583	613	659	691	723	752
8. Of which compensation of employees	287	291	296	312	317	320	329	345	363	378	400	417	435
9. Collective consumption	141	147	147	155	158	162	174	184	186	200	210	220	229
10. Social transfers in kind	312	320	334	349	356	379	396	400	427	458	481	503	524
11. Social transfers other than in kind	349	364	365	357	357	368	378	384	394	431	465	484	498
12. Interest	90	105	117	119	119	108	96	89	74	69	52	59	64
13. Subsidies	69	67	66	58	51	43	42	35	34	36	38	38	37
14. Other current expenditure	27	31	35	32	32	39	39	50	54	89	112	117	120
15. Total current expenditure	988	1033	1064	1071	1073	1099	1125	1141	1168	1284	1358	1421	1472
16. Gross saving	-80	-73	-46	12	47	82	119	173	130	74	91	79	93
17. Capital transfers received	3	2	4	3	4	4	4	4	5	5	5	5	5
18. Total revenue	951	1015	1076	1135	1170	1236	1301	1370	1359	1363	1453	1505	1569
19. Gross fixed capital formation	59	67	70	64	59	62	66	64	69	77	75	76	77
20. Other capital expenditure	40	15	10	1	11	-14	5	1	2	3	2	2	2
21. Total expenditure	1128	1167	1199	1185	1190	1198	1250	1258	1296	1363	1435	1499	1551
22. Tax burden	762	816	880	943	992	1050	1120	1186	1185	1182	1244	1291	1348
23. Net lending (+) or net borrowing (-)	-176	-153	-123	-51	-19	38	52	112	63	-1	18	6	18

Table 14B

4/4/2004

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

Sweden	(percentage of GDP at current market prices (excessive deficit procedure))												
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	16.8	16.3	15.6	16.1	16.3	17.1	18.4	16.4	16.5	16.9	17.1	17.1	17.0
2. Current taxes on income and wealth	19.5	20.4	20.1	21.0	21.5	21.4	22.2	22.5	20.3	18.3	19.1	19.1	19.2
3. Social contributions	13.4	13.4	13.7	14.8	14.5	14.5	13.2	15.1	15.5	15.0	14.7	14.5	14.4
4. Of which actual social contributions	12.9	12.7	13.1	14.2	14.0	14.0	12.7	14.5	14.9	14.6	14.2	14.1	14.0
5. Other current revenue	9.1	8.3	8.2	7.8	7.0	6.9	6.1	5.9	5.0	7.7	8.4	8.3	8.2
6. Total current revenue	58.8	58.3	57.5	59.6	59.3	59.9	59.9	59.9	57.3	57.8	59.3	59.0	58.7
7. Government consumption expenditure	29.4	28.3	27.2	27.8	27.2	27.4	27.4	26.6	27.1	28.1	28.3	28.4	28.3
8. Of which compensation of employees	18.6	17.7	16.7	17.2	16.8	16.2	15.9	15.7	16.0	16.1	16.4	16.4	16.3
9. Collective consumption	9.2	8.9	8.3	8.6	8.3	8.2	8.4	8.4	8.2	8.5	8.6	8.6	8.6
10. Social transfers in kind	20.2	19.4	18.9	19.2	18.9	19.2	19.1	18.2	18.8	19.5	19.7	19.8	19.7
11. Social transfers other than in kind	22.6	22.1	20.6	19.7	18.9	18.7	18.2	17.5	17.4	18.4	19.1	19.0	18.7
12. Interest	5.8	6.4	6.6	6.6	6.3	5.5	4.6	4.0	3.2	2.9	2.1	2.3	2.4
13. Subsidies	4.5	4.1	3.7	3.2	2.7	2.2	2.0	1.6	1.5	1.5	1.5	1.5	1.4
14. Other current expenditure	1.7	1.9	2.0	1.8	1.7	2.0	1.9	2.3	2.4	3.8	4.6	4.6	4.5
15. Total current expenditure	64.0	62.7	60.1	59.0	56.8	55.8	54.2	52.0	51.5	54.7	55.6	55.9	55.3
16. Gross saving	-5.2	-4.4	-2.6	0.6	2.5	4.2	5.7	7.9	5.7	3.1	3.7	3.1	3.5
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	0.2	0.2
18. Total revenue	61.6	61.7	60.8	62.5	62.0	62.7	62.7	62.4	60.0	58.1	59.5	59.1	58.9
19. Gross fixed capital formation	3.8	4.1	4.0	3.5	3.1	3.2	3.2	2.9	3.1	3.3	3.1	3.0	2.9
20. Other capital expenditure	2.6	0.9	0.6	0.0	0.6	-0.7	0.2	0.1	0.1	0.1	0.1	0.1	0.1
21. Total expenditure	73.0	70.9	67.7	65.3	63.0	60.7	60.2	57.3	57.2	58.1	58.8	58.9	58.3
22. Tax burden	49.4	49.6	49.7	52.0	52.5	53.3	53.9	54.1	52.3	50.4	51.0	50.7	50.6
23. Net lending (+) or net borrowing (-)	-11.4	-9.3	-6.9	-2.8	-1.0	1.9	2.5	5.1	2.8	0.0	0.7	0.2	0.7

Table 14C

4/4/2004

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	3.0	2.9	5.8	5.4	9.6	13.2	-5.6	3.9	6.1	5.4	3.8	4.0
2. Current taxes on income and wealth	11.3	6.0	7.5	6.4	4.0	9.2	6.9	-6.7	-6.8	9.0	4.0	5.2
3. Social contributions	7.0	10.2	10.2	2.2	4.7	-4.1	20.8	5.7	0.2	1.7	3.3	3.9
4. Of which actual social contributions	5.6	10.9	10.5	2.6	4.8	-4.7	20.9	5.9	1.8	1.1	3.3	3.9
5. Other current revenue	-3.3	6.4	-2.4	-6.0	2.2	-7.2	2.1	-12.4	59.8	13.8	2.5	3.5
6. Total current revenue	5.7	6.1	6.3	3.5	5.5	5.2	5.6	-1.2	4.6	6.7	3.6	4.3
7. Government consumption expenditure	2.8	3.3	4.8	1.8	5.3	5.3	2.5	5.1	7.4	5.0	4.6	4.0
8. Of which compensation of employees	1.5	1.7	5.3	1.6	0.9	3.0	4.8	5.3	3.9	5.8	4.3	4.3
9. Collective consumption	3.7	0.4	5.6	1.5	2.6	7.3	5.7	1.6	7.4	5.0	4.6	4.0
10. Social transfers in kind	2.4	4.6	4.4	2.0	6.5	4.4	1.0	6.8	7.4	5.0	4.6	4.0
11. Social transfers other than in kind	4.2	0.2	-2.2	0.2	3.1	2.5	1.6	2.7	9.4	7.8	4.0	3.0
12. Interest	16.7	12.0	1.4	0.2	-9.2	-11.0	-7.8	-17.2	-6.1	-24.9	13.6	9.0
13. Subsidies	-3.0	-1.6	-11.2	-12.6	-16.1	-2.5	-16.7	-3.4	7.5	3.9	0.5	-1.0
14. Other current expenditure 1)	0.1	0.1	-0.2	-0.1	0.3	-0.1	0.4	0.1	1.4	0.8	0.0	-0.1
15. Total current expenditure	4.5	3.1	0.6	0.3	2.4	2.3	1.4	2.4	9.9	5.8	4.7	3.6
16. Gross saving 1)	0.8	1.8	3.2	1.8	1.7	1.6	2.2	-2.2	-2.6	0.6	-0.6	0.4
17. Capital transfers received	-17.0	59.2	-21.2	29.3	3.1	-4.7	14.4	12.8	19.0	-14.0	0.0	0.0
18. Total revenue	6.7	6.0	5.5	3.1	5.6	5.3	5.3	-0.8	0.3	6.6	3.6	4.3
19. Gross fixed capital formation	14.7	4.5	-8.4	-8.7	6.3	6.7	-4.2	8.8	10.6	-2.2	1.0	2.0
20. Other capital expenditure 1)	-1.7	-0.3	-0.5	0.5	-1.3	0.9	-0.2	0.0	0.0	0.0	0.0	0.0
21. Total expenditure	3.5	2.7	-1.1	0.4	0.7	4.3	0.7	3.0	5.2	5.3	4.5	3.5
22. Tax burden	7.0	7.8	7.3	5.2	5.9	6.6	6.0	-0.1	-0.3	5.3	3.7	4.4
23. Net lending (+) or net borrowing (-) 1)	2.1	2.3	4.1	1.8	2.9	0.6	2.6	-2.3	-2.8	0.8	-0.5	0.4

1) Changes in GDP ratios.

Table 14D

4/4/2004

Contributions to the change in the general government gross debt ratio

Sweden

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	9.3	6.9	2.8	1.0	-1.9	-2.5	-5.1	-2.8	0.0	-0.7	-0.2	-0.7
2. Interest payments (% of GDP)	6.4	6.6	6.6	6.3	5.5	4.6	4.0	3.2	2.9	2.1	2.3	2.4
3. Implicit interest rate 2)	:	9.7	9.1	8.9	8.1	7.2	6.8	6.3	5.6	4.2	4.7	4.9
4. Nominal GDP growth rate	6.6	7.6	2.5	4.0	4.4	5.3	5.7	3.3	3.6	3.9	4.2	4.7
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	9.3	6.9	2.8	1.0	-1.9	-2.5	-5.1	-2.8	0.0	-0.7	-0.2	-0.7
6. Contribution of nominal GDP growth	:	-5.2	-1.8	-2.8	-3.0	-3.4	-3.4	-1.7	-1.9	-2.0	-2.1	-2.3
7. Stock-flow adjustment 3)	:	-1.9	-1.1	-1.1	2.5	0.6	-1.4	6.0	0.1	2.0	2.3	1.7
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	2.9	0.3	-3.8	-5.3	-7.4	-7.1	-9.2	-6.0	-2.9	-2.9	-2.5	-3.1
9. Snow-ball effect	:	1.4	4.7	3.5	2.5	1.2	0.7	1.6	1.1	0.1	0.2	0.1
10. Stock-flow adjustment 3)	:	-1.9	-1.1	-1.1	2.5	0.6	-1.4	6.0	0.1	2.0	2.3	1.7
(% of GDP)												
11. Change in gross debt 5)	:	-0.2	-0.2	-3.0	-2.5	-5.4	-9.9	1.5	-1.8	-0.7	-0.1	-1.3
12. Level of gross debt (end of year)	73.9	73.7	73.5	70.6	68.1	62.8	52.8	54.4	52.6	51.9	51.8	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 15A

4/4/2004

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

United Kingdom

(Mrd GBP)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	30.4	46.2	67.8	94.3	99.3	107.9	113.5	123.2	129.7	133.1	140.5	148.8	156.1	163.5
2. Current taxes on income and wealth	36.5	60.9	93.2	107.0	112.8	122.5	140.1	146.7	158.5	166.8	162.5	167.4	177.1	189.3
3. Social contributions	17.5	29.7	41.7	53.8	56.1	60.4	63.4	67.1	71.9	75.6	77.2	85.8	92.7	97.6
4. Of which actual social contributions	15.6	26.7	37.7	48.5	50.8	55.0	57.6	61.2	65.8	69.1	70.4	80.0	87.1	91.7
5. Other current revenue	12.1	18.7	20.8	20.2	22.5	21.2	22.1	24.0	23.9	27.1	25.0	25.0	26.1	27.7
6. Total current revenue	96.5	155.4	223.5	275.2	290.8	311.9	339.1	360.9	384.0	402.6	405.3	426.9	452.0	478.0
7. Government consumption expenditure	49.7	74.2	110.3	141.0	146.2	148.2	154.0	166.3	177.8	191.2	210.1	231.7	244.8	260.0
8. Of which compensation of employees	29.9	43.6	64.1	59.8	60.0	60.5	61.7	64.6	69.0	74.2	81.1	90.2	95.3	101.3
9. Collective consumption	24.0	35.6	50.4	59.9	61.4	60.9	62.3	67.0	71.5	75.2	80.3	84.7	89.5	95.0
10. Social transfers in kind	25.7	38.6	59.8	81.1	84.8	87.2	91.7	99.3	106.3	116.0	129.7	147.0	155.4	165.0
11. Social transfers other than in kind	27.5	50.2	67.0	110.4	113.1	117.0	117.6	121.2	126.6	136.3	140.7	149.7	154.5	159.8
12. Interest	11.4	18.4	20.5	25.9	27.4	29.3	30.0	25.9	26.1	23.6	21.0	22.3	23.8	25.7
13. Subsidies	5.0	6.1	4.9	5.8	5.1	5.7	5.0	4.7	5.1	6.4	6.4	7.7	8.0	8.1
14. Other current expenditure	2.2	4.1	6.2	12.8	15.0	16.4	18.4	19.8	22.3	22.5	26.7	28.0	28.7	29.4
15. Total current expenditure	95.8	153.1	208.8	296.0	306.7	316.6	324.8	337.9	357.9	380.1	404.9	439.5	459.7	483.0
16. Gross saving	0.7	0.4	14.7	-20.7	-15.9	-4.7	14.3	23.0	26.1	22.5	0.4	-12.5	-7.8	-5.0
17. Capital transfers received	0.6	1.1	1.7	1.8	2.1	2.2	2.2	2.3	2.6	3.2	3.3	4.6	4.4	4.5
18. Total revenue	97.9	156.0	226.7	278.7	294.3	315.5	342.6	364.2	388.5	408.7	411.8	435.0	455.0	481.2
19. Gross fixed capital formation	6.0	8.1	14.5	14.1	11.2	9.5	10.7	10.1	10.4	11.7	13.1	16.8	20.9	24.5
20. Other capital expenditure	2.7	3.5	10.1	8.5	6.7	5.9	5.1	5.2	-18.6	7.1	7.3	10.8	7.8	6.5
21. Total expenditure	111.1	176.1	235.0	320.1	326.1	333.3	342.0	354.2	351.6	401.7	428.4	470.5	487.1	512.7
22. Tax burden	84.8	138.2	206.6	258.6	271.4	292.7	319.2	339.0	362.6	377.1	380.7	403.4	427.5	451.8
23. Net lending (+) or net borrowing (-)	-7.5	-10.1	-8.7	-41.4	-31.7	-17.8	0.6	10.0	36.9	7.0	-16.6	-35.4	-32.1	-31.6

Table 15B

4/4/2004

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

United Kingdom

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

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	13.2	13.0	12.2	13.1	13.0	13.3	13.2	13.6	13.6	13.4	13.5	13.5	13.4	13.3
2. Current taxes on income and wealth	15.8	17.1	16.7	14.9	14.8	15.1	16.3	16.2	16.7	16.8	15.6	15.2	15.2	15.4
3. Social contributions	7.6	8.4	7.5	7.5	7.4	7.4	7.4	7.4	7.6	7.6	7.4	7.8	8.0	8.0
4. Of which actual social contributions	6.7	7.5	6.8	6.8	6.7	6.8	6.7	6.8	6.9	7.0	6.7	7.3	7.5	7.5
5. Other current revenue	5.3	5.3	3.7	2.8	3.0	2.6	2.6	2.7	2.5	2.7	2.4	2.3	2.2	2.3
6. Total current revenue	41.8	43.8	40.1	38.3	38.1	38.5	39.5	39.9	40.4	40.5	38.8	38.8	38.8	39.0
7. Government consumption expenditure	21.5	20.9	19.8	19.6	19.2	18.3	17.9	18.4	18.7	19.2	20.1	21.1	21.0	21.2
8. Of which compensation of employees	13.0	12.3	11.5	8.3	7.9	7.5	7.2	7.1	7.3	7.5	7.8	8.2	8.2	8.3
9. Collective consumption	10.4	10.0	9.0	8.3	8.0	7.5	7.2	7.4	7.5	7.6	7.7	7.7	7.7	7.7
10. Social transfers in kind	11.1	10.9	10.7	11.3	11.1	10.8	10.7	11.0	11.2	11.7	12.4	13.4	13.3	13.4
11. Social transfers other than in kind	11.9	14.2	12.0	15.3	14.8	14.4	13.7	13.4	13.3	13.7	13.5	13.6	13.3	13.0
12. Interest	4.9	5.2	3.7	3.6	3.6	3.6	3.5	2.9	2.7	2.4	2.0	2.0	2.0	2.1
13. Subsidies	2.2	1.7	0.9	0.8	0.7	0.7	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7
14. Other current expenditure	0.9	1.2	1.1	1.8	2.0	2.0	2.1	2.2	2.3	2.3	2.6	2.6	2.5	2.4
15. Total current expenditure	41.5	43.1	37.5	41.2	40.2	39.0	37.8	37.4	37.6	38.2	38.8	40.0	39.5	39.4
16. Gross saving	0.3	0.1	2.6	-2.9	-2.1	-0.6	1.7	2.5	2.7	2.3	0.0	-1.1	-0.7	-0.4
17. Capital transfers received	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4
18. Total revenue	42.4	43.9	40.7	38.7	38.6	38.9	39.9	40.3	40.8	41.1	39.5	39.6	39.1	39.2
19. Gross fixed capital formation	2.6	2.3	2.6	2.0	1.5	1.2	1.2	1.1	1.1	1.2	1.3	1.5	1.8	2.0
20. Other capital expenditure	1.2	1.0	1.8	1.2	0.9	0.7	0.6	0.6	-2.0	0.7	0.7	1.0	0.7	0.5
21. Total expenditure	48.1	49.6	42.2	44.5	42.7	41.1	39.8	39.2	37.0	40.4	41.1	42.8	41.8	41.8
22. Tax burden	36.7	38.9	37.1	36.0	35.6	36.1	37.1	37.5	38.1	37.9	36.5	36.7	36.7	36.8
23. Net lending (+) or net borrowing (-)	-3.2	-2.9	-1.6	-5.8	-4.2	-2.2	0.1	1.1	3.9	0.7	-1.6	-3.2	-2.8	-2.6

Table 15C

4/4/2004

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	28.9	4.8	5.0	6.0	5.4	8.6	5.2	8.6	5.3	2.6	5.6	5.9	4.9	4.7
2. Current taxes on income and wealth	23.5	10.6	9.7	10.9	5.4	8.6	14.3	4.7	8.1	5.2	-2.5	3.0	5.8	6.9
3. Social contributions	22.3	7.6	4.2	4.6	4.2	7.6	5.1	5.7	7.3	5.1	2.1	11.0	8.1	5.2
4. Of which actual social contributions	21.6	8.1	3.2	5.5	4.7	8.2	4.6	6.4	7.4	5.1	1.8	13.7	8.9	5.2
5. Other current revenue	24.5	9.6	3.8	1.8	11.6	-6.0	4.4	8.3	-0.3	13.3	-7.7	0.1	4.3	6.2
6. Total current revenue	25.0	8.1	6.6	7.2	5.6	7.3	8.7	6.4	6.4	4.8	0.7	5.3	5.9	5.8
7. Government consumption expenditure	25.7	5.5	10.4	3.5	3.7	1.4	3.9	8.0	6.9	7.5	9.9	10.3	5.7	6.2
8. Of which compensation of employees	26.1	5.2	9.0	-1.5	0.2	0.9	2.0	4.7	6.9	7.5	9.3	11.2	5.7	6.2
9. Collective consumption	25.3	6.4	11.8	2.1	2.5	-0.8	2.2	7.6	6.7	5.2	6.8	5.4	5.6	6.2
10. Social transfers in kind	26.1	4.7	9.3	4.6	4.5	2.9	5.1	8.3	7.0	9.1	11.9	13.3	5.7	6.2
11. Social transfers other than in kind	22.6	9.0	9.6	3.9	2.4	3.5	0.5	3.0	4.5	7.6	3.2	6.4	3.2	3.5
12. Interest	25.0	9.0	0.3	14.4	5.6	6.9	2.3	-13.5	0.9	-9.8	-11.1	6.2	6.7	8.3
13. Subsidies	19.1	-0.3	10.5	1.1	-12.5	13.4	-13.5	-6.1	8.7	26.6	-0.8	21.0	4.2	1.0
14. Other current expenditure 1)	0.1	0.1	0.0	0.0	0.2	0.1	0.1	0.1	0.2	-0.1	0.3	0.0	-0.1	-0.1
15. Total current expenditure	24.3	7.1	9.0	4.5	3.6	3.2	2.6	4.0	5.9	6.2	6.5	8.5	4.6	5.1
16. Gross saving 1)	0.2	0.4	-0.9	1.0	0.8	1.5	2.2	0.9	0.2	-0.5	-2.2	-1.2	0.5	0.3
17. Capital transfers received	19.6	28.1	10.4	-3.2	16.2	4.9	-1.2	6.1	14.2	22.9	3.2	39.7	-6.0	3.4
18. Total revenue	24.9	7.7	6.7	7.2	5.6	7.2	8.6	6.3	6.7	5.2	0.8	5.7	4.6	5.8
19. Gross fixed capital formation	10.1	5.9	25.8	-0.2	-20.3	-15.6	12.8	-5.0	2.8	11.9	12.4	27.9	24.7	17.5
20. Other capital expenditure 1)	0.1	-0.3	1.2	0.2	-0.3	-0.2	-0.1	0.0	-2.5	2.7	0.0	0.3	-0.3	-0.1
21. Total expenditure	23.5	6.2	13.0	4.7	1.9	2.2	2.6	3.6	-0.7	14.2	6.6	9.8	3.5	5.3
22. Tax burden	24.1	8.2	7.2	8.5	4.9	7.9	9.0	6.2	7.0	4.0	1.0	6.0	6.0	5.7
23. Net lending (+) or net borrowing (-) 1)	0.3	0.8	-2.4	1.0	1.6	2.0	2.3	1.0	2.8	-3.2	-2.3	-1.6	0.5	0.2

1) Changes in GDP ratios.

Table 15D

4/4/2004

Contributions to the change in the general government gross debt ratio

United Kingdom

	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	1.6	7.9	6.7	5.8	4.2	2.2	-0.1	-1.1	-3.9	-0.7	1.6	3.2	2.8	2.6
2. Interest payments (% of GDP)	3.7	3.1	3.3	3.6	3.6	3.6	3.5	2.9	2.7	2.4	2.0	2.0	2.0	2.1
3. Implicit interest rate 2)	:	8.3	7.8	7.8	7.4	7.3	7.3	6.3	6.4	5.9	5.4	5.6	5.4	5.5
4. Nominal GDP growth rate	8.4	5.2	6.1	5.6	6.1	6.2	6.0	5.2	5.2	4.5	5.0	5.4	5.9	5.4
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	1.6	7.9	6.7	5.8	4.2	2.2	-0.1	-1.1	-3.9	-0.7	1.6	3.2	2.8	2.6
6. Contribution of nominal GDP growth	:	-1.9	-2.6	-2.6	-3.0	-3.1	-2.9	-2.3	-2.2	-1.8	-1.8	-2.0	-2.2	-2.1
7. Stock-flow adjustment 3)	:	0.2	-1.0	0.0	-0.7	-0.6	-0.2	0.8	3.2	-0.7	-0.2	0.2	-0.3	-0.1
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-2.1	4.8	3.4	2.2	0.6	-1.4	-3.6	-4.0	-6.6	-3.1	-0.4	1.2	0.7	0.5
9. Snow-ball effect	:	1.2	0.7	1.1	0.6	0.5	0.6	0.5	0.5	0.6	0.2	0.1	-0.2	0.0
10. Stock-flow adjustment 3)	:	0.2	-1.0	0.0	-0.7	-0.6	-0.2	0.8	3.2	-0.7	-0.2	0.2	-0.3	-0.1
(% of GDP)														
11. Change in gross debt 5)	:	6.1	3.2	3.3	0.4	-1.4	-3.1	-2.6	-2.9	-3.2	-0.4	1.4	0.2	0.4
12. Level of gross debt (end of year)	34.0	45.4	48.5	51.8	52.2	50.8	47.6	45.0	42.1	38.9	38.5	39.9	40.1	40.6

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

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

3) Line 7 = line 10.

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

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

Table 16A

4/4/2004

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

EUR-12

(Mrd EUR)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	674	714	740	808	862	892	908	947	976	1017	1060
2. Current taxes on income and wealth	616	670	698	744	800	853	864	861	859	873	900
3. Social contributions	941	991	1009	985	1026	1064	1096	1132	1174	1213	1246
4. Of which actual social contributions	865	923	940	915	954	989	1019	1053	1091	1128	1158
5. Other current revenue	207	216	210	210	215	221	244	245	245	248	258
6. Total current revenue	2438	2591	2657	2747	2904	3029	3112	3184	3254	3351	3463
7. Government consumption expenditure	1108	1157	1167	1193	1248	1307	1372	1442	1505	1547	1589
8. Of which compensation of employees	601	630	636	644	671	695	721	753	778	803	827
9. Collective consumption	466	484	487	493	515	537	560	584	609	625	641
10. Social transfers in kind	642	673	680	700	732	771	812	857	896	922	948
11. Social transfers other than in kind	934	995	1011	1027	1066	1094	1135	1197	1250	1289	1322
12. Interest	303	323	297	288	268	267	271	258	253	256	268
13. Subsidies	91	93	87	92	94	93	96	94	94	92	93
14. Other current expenditure	74	82	84	92	102	108	112	123	130	138	145
15. Total current expenditure	2509	2649	2646	2691	2777	2871	2987	3115	3232	3322	3417
16. Gross saving	-71	-58	11	56	127	158	124	69	22	29	46
17. Capital transfers received	35	32	43	31	33	34	31	37	65	47	41
18. Total revenue	2511	2663	2741	2822	2983	3107	3186	3265	3364	3446	3555
19. Gross fixed capital formation	145	146	140	147	158	167	174	170	186	188	200
20. Other capital expenditure	89	69	64	76	84	15	94	93	96	94	93
21. Total expenditure	2782	2905	2892	2958	3065	3098	3298	3426	3560	3653	3760
22. Tax burden	2216	2362	2437	2521	2669	2791	2847	2909	2997	3074	3171
23. Net lending (+) or net borrowing (-)	-271	-242	-151	-136	-82	10	-112	-161	-196	-206	-206

Table 16B

4/4/2004

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

EUR-12 (percentage of GDP at current market prices (excessive deficit procedure))

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	12.5	12.7	12.9	13.5	13.8	13.6	13.3	13.4	13.4	13.5	13.6
2. Current taxes on income and wealth	11.4	11.9	12.1	12.4	12.8	13.0	12.6	12.2	11.8	11.6	11.5
3. Social contributions	17.4	17.6	17.5	16.4	16.4	16.2	16.0	16.0	16.2	16.1	15.9
4. Of which actual social contributions	16.0	16.4	16.3	15.3	15.2	15.0	14.9	14.9	15.0	15.0	14.8
5. Other current revenue	3.8	3.8	3.7	3.5	3.4	3.4	3.6	3.5	3.4	3.3	3.3
6. Total current revenue	45.2	46.0	46.2	45.8	46.3	46.1	45.5	45.0	44.8	44.6	44.3
7. Government consumption expenditure	20.5	20.5	20.3	19.9	19.9	19.9	20.0	20.4	20.7	20.6	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	10.7	10.6
9. Collective consumption	8.6	8.6	8.5	8.2	8.2	8.2	8.2	8.3	8.4	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	12.3	12.3	12.1
11. Social transfers other than in kind	17.3	17.7	17.6	17.1	17.0	16.6	16.6	16.9	17.2	17.1	16.9
12. Interest	5.6	5.7	5.2	4.8	4.3	4.1	4.0	3.6	3.5	3.4	3.4
13. Subsidies	1.7	1.6	1.5	1.5	1.5	1.4	1.4	1.3	1.3	1.2	1.2
14. Other current expenditure	1.4	1.5	1.5	1.5	1.6	1.6	1.6	1.7	1.8	1.8	1.9
15. Total current expenditure	46.5	47.0	46.0	44.9	44.3	43.7	43.7	44.0	44.5	44.2	43.7
16. Gross saving	-1.3	-1.0	0.2	0.9	2.0	2.4	1.8	1.0	0.3	0.4	0.6
17. Capital transfers received	0.6	0.6	0.7	0.5	0.5	0.5	0.5	0.5	0.9	0.6	0.5
18. Total revenue	46.5	47.3	47.6	47.1	47.6	47.3	46.6	46.1	46.3	45.8	45.5
19. Gross fixed capital formation	2.7	2.6	2.4	2.5	2.5	2.5	2.5	2.4	2.6	2.5	2.6
20. Other capital expenditure	1.7	1.2	1.1	1.3	1.3	0.2	1.4	1.3	1.3	1.3	1.2
21. Total expenditure	51.5	51.6	50.2	49.4	48.9	47.1	48.2	48.4	49.0	48.6	48.1
22. Tax burden	41.0	41.9	42.3	42.1	42.6	42.4	41.6	41.1	41.3	40.9	40.6
23. Net lending (+) or net borrowing (-)	-5.0	-4.3	-2.6	-2.3	-1.3	0.1	-1.6	-2.3	-2.7	-2.7	-2.6

Table 16C

4/4/2004

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

EUR-12 (EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	5.8	3.7	9.2	6.7	3.4	1.8	4.3	3.1	4.2	4.2
2. Current taxes on income and wealth	8.8	4.1	6.6	7.6	6.5	1.3	-0.3	-0.3	1.7	3.0
3. Social contributions	5.4	1.8	-2.3	4.2	3.6	3.0	3.3	3.7	3.3	2.7
4. Of which actual social contributions	6.7	1.8	-2.7	4.3	3.7	3.1	3.3	3.7	3.3	2.7
5. Other current revenue	4.5	-2.7	0.0	2.3	2.5	10.8	0.1	0.4	0.9	4.0
6. Total current revenue	6.3	2.5	3.4	5.7	4.3	2.8	2.3	2.2	3.0	3.3
7. Government consumption expenditure	4.4	0.9	2.2	4.6	4.8	4.9	5.1	4.4	2.8	2.7
8. Of which compensation of employees	4.8	1.0	1.1	4.2	3.7	3.7	4.4	3.5	3.2	3.0
9. Collective consumption	3.9	0.6	1.3	4.5	4.2	4.3	4.4	4.1	2.7	2.5
10. Social transfers in kind	4.9	1.0	2.9	4.6	5.2	5.4	5.5	4.6	2.8	2.9
11. Social transfers other than in kind	6.5	1.6	1.5	3.8	2.6	3.8	5.5	4.4	3.1	2.6
12. Interest	6.5	-7.9	-3.0	-7.0	-0.4	1.7	-4.9	-1.9	1.0	4.6
13. Subsidies	1.9	-6.6	5.7	2.4	-1.2	3.7	-2.2	0.1	-1.8	0.1
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0
15. Total current expenditure	5.6	-0.1	1.7	3.2	3.4	4.1	4.3	3.7	2.8	2.8
16. Gross saving 1)	0.3	1.2	0.7	1.1	0.4	-0.6	-0.8	-0.7	0.1	0.2
17. Capital transfers received	-9.6	35.2	-26.8	6.3	0.7	-6.6	18.0	76.2	-27.9	-12.4
18. Total revenue	6.1	2.9	3.0	5.7	4.2	2.5	2.5	3.0	2.4	3.2
19. Gross fixed capital formation	0.7	-4.1	4.7	7.7	5.5	4.0	-2.3	9.7	0.7	6.3
20. Other capital expenditure 1)	-0.4	-0.1	0.2	0.1	-1.1	1.1	-0.1	0.0	-0.1	-0.1
21. Total expenditure	4.4	-0.4	2.3	3.6	1.1	6.5	3.9	3.9	2.6	3.0
22. Tax burden	6.6	3.2	3.4	5.9	4.5	2.0	2.2	2.9	2.5	3.2
23. Net lending (+) or net borrowing (-) 1)	0.7	1.7	0.3	1.0	1.5	-1.8	-0.6	-0.4	0.0	0.1

1) Changes in GDP ratios.

Table 16D

4/4/2004

Contributions to the change in the general government gross debt ratio

EUR-12

	1991	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	:	:	:	5.0	4.3	2.6	2.3	1.3	-0.1	1.6	2.3	2.7	2.7	2.6
2. Interest payments (% of GDP)	:	:	:	5.6	5.7	5.2	4.8	4.3	4.1	4.0	3.6	3.5	3.4	3.4
3. Implicit interest rate 2)	:	:	:	8.5	8.1	7.0	6.7	6.0	5.9	5.9	5.4	5.2	5.0	5.0
4. Nominal GDP growth rate	:	1.1	4.4	4.7	4.3	2.2	4.1	4.6	4.9	4.1	3.5	2.6	3.6	3.9
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	:	:	:	5.0	4.3	2.6	2.3	1.3	-0.1	1.6	2.3	2.7	2.7	2.6
6. Contribution of nominal GDP growth	:	-0.6	-2.8	-3.1	-3.0	-1.6	-3.0	-3.3	-3.4	-2.7	-2.3	-1.7	-2.4	-2.7
7. Stock-flow adjustment 3)	:	:	:	2.8	0.3	-1.2	-0.1	0.6	1.2	0.2	-0.2	0.3	0.1	0.1
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	:	:	:	-0.6	-1.4	-2.5	-2.5	-3.0	-4.2	-2.3	-1.4	-0.8	-0.7	-0.8
9. Snow-ball effect	:	:	:	2.5	2.7	3.5	1.8	1.0	0.7	1.2	1.3	1.8	1.0	0.8
10. Stock-flow adjustment 3)	:	:	:	2.8	0.3	-1.2	-0.1	0.6	1.2	0.2	-0.2	0.3	0.1	0.1
(% of GDP)														
11. Change in gross debt 5)	:	5.9	2.6	4.7	1.6	-0.2	-0.7	-1.4	-2.4	-0.9	-0.2	1.2	0.4	0.0
12. Level of gross debt (end of year)	58.5	66.3	68.9	73.5	75.1	74.9	74.2	72.8	70.4	69.4	69.2	70.4	70.9	70.9

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

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

3) Line 7 = line 10.

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

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

Table 17A

4/4/2004

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

EU-15

(Mrd EUR)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	841	895	957	1042	1122	1177	1193	1245	1269	1327	1379
2. Current taxes on income and wealth	825	898	967	1044	1125	1222	1235	1220	1208	1242	1287
3. Social contributions	1035	1095	1131	1115	1165	1227	1261	1299	1342	1394	1433
4. Of which actual social contributions	951	1018	1052	1033	1080	1139	1171	1205	1248	1298	1334
5. Other current revenue	256	271	266	268	275	283	309	313	314	318	331
6. Total current revenue	2958	3159	3322	3469	3688	3909	3999	4077	4133	4282	4430
7. Government consumption expenditure	1365	1433	1478	1521	1607	1712	1792	1896	1965	2035	2098
8. Of which compensation of employees	729	765	786	798	834	878	910	955	986	1022	1056
9. Collective consumption	565	590	605	616	650	689	714	748	768	795	817
10. Social transfers in kind	800	843	873	905	957	1023	1077	1148	1197	1240	1280
11. Social transfers other than in kind	1135	1205	1250	1270	1322	1377	1428	1500	1551	1603	1643
12. Interest	356	379	362	353	326	326	323	304	296	302	316
13. Subsidies	109	110	105	107	109	109	114	112	114	112	112
14. Other current expenditure	96	107	115	127	141	155	158	179	188	198	206
15. Total current expenditure	3060	3234	3309	3379	3504	3680	3816	3993	4113	4250	4375
16. Gross saving	-102	-75	13	90	184	230	184	85	21	31	55
17. Capital transfers received	38	35	47	36	38	39	38	44	73	55	49
18. Total revenue	3042	3243	3419	3557	3781	4005	4093	4174	4260	4387	4532
19. Gross fixed capital formation	172	171	164	172	184	195	203	202	222	230	247
20. Other capital expenditure	101	78	74	83	93	-15	105	106	113	107	104
21. Total expenditure	3380	3531	3597	3687	3836	3916	4180	4356	4500	4637	4778
22. Tax burden	2691	2878	3049	3188	3395	3611	3670	3733	3809	3935	4066
23. Net lending (+) or net borrowing (-)	-337	-288	-178	-129	-55	88	-88	-184	-242	-251	-246

Table 17B

4/4/2004

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

EU-15 (percentage of GDP at current market prices (excessive deficit procedure))

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	12.8	12.9	13.1	13.6	14.0	13.7	13.5	13.6	13.6	13.7	13.7
2. Current taxes on income and wealth	12.5	13.0	13.3	13.7	14.0	14.3	13.9	13.3	13.0	12.8	12.8
3. Social contributions	15.7	15.8	15.5	14.6	14.5	14.3	14.2	14.2	14.4	14.4	14.2
4. Of which actual social contributions	14.4	14.7	14.4	13.5	13.4	13.3	13.2	13.1	13.4	13.4	13.2
5. Other current revenue	3.9	3.9	3.6	3.5	3.4	3.3	3.5	3.4	3.4	3.3	3.3
6. Total current revenue	44.8	45.6	45.5	45.4	45.9	45.6	45.1	44.4	44.4	44.2	44.0
7. Government consumption expenditure	20.7	20.7	20.3	19.9	20.0	20.0	20.2	20.7	21.1	21.0	20.8
8. Of which compensation of employees	11.1	11.0	10.8	10.4	10.4	10.3	10.3	10.4	10.6	10.5	10.5
9. Collective consumption	8.6	8.5	8.3	8.1	8.1	8.0	8.1	8.1	8.3	8.2	8.1
10. Social transfers in kind	12.1	12.2	12.0	11.9	11.9	11.9	12.2	12.5	12.9	12.8	12.7
11. Social transfers other than in kind	17.2	17.4	17.1	16.6	16.4	16.1	16.1	16.3	16.7	16.5	16.3
12. Interest	5.4	5.5	5.0	4.6	4.1	3.8	3.6	3.3	3.2	3.1	3.1
13. Subsidies	1.6	1.6	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.1
14. Other current expenditure	1.5	1.5	1.6	1.7	1.8	1.8	1.8	2.0	2.0	2.0	2.0
15. Total current expenditure	46.4	46.7	45.4	44.2	43.6	43.0	43.1	43.5	44.2	43.8	43.4
16. Gross saving	-1.5	-1.1	0.2	1.2	2.3	2.7	2.1	0.9	0.2	0.3	0.5
17. Capital transfers received	0.6	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.8	0.6	0.5
18. Total revenue	46.1	46.8	46.9	46.6	47.0	46.7	46.2	45.5	45.8	45.2	45.0
19. Gross fixed capital formation	2.6	2.5	2.2	2.3	2.3	2.3	2.3	2.2	2.4	2.4	2.4
20. Other capital expenditure	1.5	1.1	1.0	1.1	1.2	-0.2	1.2	1.2	1.2	1.1	1.0
21. Total expenditure	51.2	51.0	49.3	48.3	47.7	45.7	47.2	47.5	48.4	47.8	47.4
22. Tax burden	40.8	41.5	41.8	41.7	42.2	42.1	41.4	40.7	40.9	40.6	40.4
23. Net lending (+) or net borrowing (-)	-5.1	-4.2	-2.4	-1.7	-0.7	1.0	-1.0	-2.0	-2.6	-2.6	-2.4

Table 17C

4/4/2004

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

EU-15

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Taxes on production and imports	6.4	7.0	8.8	7.7	4.8	1.4	4.4	1.9	4.5	3.9
2. Current taxes on income and wealth	8.8	7.7	8.0	7.8	8.6	1.0	-1.2	-1.0	2.9	3.6
3. Social contributions	5.8	3.3	-1.4	4.4	5.3	2.8	3.0	3.4	3.9	2.8
4. Of which actual social contributions	7.1	3.4	-1.8	4.6	5.4	2.8	2.9	3.6	4.0	2.8
5. Other current revenue	5.7	-1.6	0.8	2.6	2.9	9.2	1.2	0.2	1.5	3.9
6. Total current revenue	6.8	5.2	4.4	6.3	6.0	2.3	2.0	1.4	3.6	3.5
7. Government consumption expenditure	5.0	3.1	2.9	5.6	6.5	4.7	5.8	3.7	3.6	3.1
8. Of which compensation of employees	5.0	2.7	1.5	4.6	5.3	3.6	4.9	3.2	3.7	3.3
9. Collective consumption	4.3	2.6	1.8	5.5	6.1	3.7	4.7	2.7	3.4	2.9
10. Social transfers in kind	5.5	3.5	3.7	5.7	6.8	5.3	6.6	4.3	3.6	3.2
11. Social transfers other than in kind	6.2	3.7	1.6	4.0	4.2	3.7	5.1	3.4	3.4	2.5
12. Interest	6.6	-4.6	-2.5	-7.6	0.1	-1.0	-5.8	-2.7	2.0	4.8
13. Subsidies	1.0	-4.6	2.7	1.8	-0.4	4.6	-1.5	1.2	-1.1	0.0
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.1	0.0	0.2	0.1	0.0	0.0
15. Total current expenditure	5.7	2.3	2.1	3.7	5.0	3.7	4.7	3.0	3.3	2.9
16. Gross saving 1)	0.5	1.3	1.0	1.1	0.4	-0.6	-1.2	-0.7	0.1	0.2
17. Capital transfers received	-8.2	33.8	-24.2	6.8	3.1	-3.4	16.9	65.5	-25.1	-10.5
18. Total revenue	6.6	5.4	4.1	6.3	5.9	2.2	2.0	2.1	3.0	3.3
19. Gross fixed capital formation	-1.0	-4.0	5.3	6.7	5.8	4.5	-0.6	9.7	3.6	7.4
20. Other capital expenditure 1)	-0.4	-0.1	0.1	0.1	-1.3	1.4	0.0	0.1	-0.1	-0.1
21. Total expenditure	4.5	1.9	2.5	4.0	2.1	6.7	4.2	3.3	3.0	3.0
22. Tax burden	7.0	5.9	4.6	6.5	6.4	1.6	1.7	1.9	3.3	3.3
23. Net lending (+) or net borrowing (-) 1)	1.0	1.7	0.8	1.0	1.7	-2.0	-1.0	-0.6	0.0	0.1

1) Changes in GDP ratios.

Table 17D

4/4/2004

Contributions to the change in the general government gross debt ratio

EU-15

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1. Net borrowing (% of GDP) 1)	:	5.1	4.2	2.4	1.7	0.7	-1.0	1.0	2.0	2.6	2.6	2.4
2. Interest payments (% of GDP)	:	5.4	5.5	5.0	4.6	4.1	3.8	3.6	3.3	3.2	3.1	3.1
3. Implicit interest rate 2)	:	8.5	8.1	7.2	6.8	6.2	6.0	5.9	5.4	5.2	5.1	5.1
4. Nominal GDP growth rate		4.9	4.0	5.1	5.3	5.2	6.6	3.4	3.5	1.4	4.2	3.9
(% of GDP)												
Budgetary constraint based on the deficit												
5. Deficit (net borrowing) 1)	:	5.1	4.2	2.4	1.7	0.7	-1.0	1.0	2.0	2.6	2.6	2.4
6. Contribution of nominal GDP growth	:	-2.5	-3.4	-3.6	-3.2	-3.4	-4.2	-2.1	-2.2	-0.8	-2.6	-2.4
7. Stock-flow adjustment 3)	:	1.8	1.1	-0.4	-0.6	1.8	1.4	0.3	-0.5	-0.2	0.2	0.0
Budgetary constraint based on the primary deficit												
8. Primary deficit 4)	:	-0.3	-1.3	-2.5	-2.9	-3.4	-4.8	-2.6	-1.3	-0.6	-0.5	-0.7
9. Snow-ball effect	:	2.9	2.1	1.3	1.4	0.6	-0.4	1.5	1.2	2.3	0.5	0.7
10. Stock-flow adjustment 3)	:	1.8	1.1	-0.4	-0.6	1.8	1.4	0.3	-0.5	-0.2	0.2	0.0
(% of GDP)												
11. Change in gross debt 5)	:	4.4	1.9	-1.6	-2.1	-0.9	-3.8	-0.8	-0.7	1.5	0.2	0.0
12. Level of gross debt (end of year)		66.2	70.6	72.5	70.9	68.8	67.8	64.0	63.2	62.5	64.0	64.2

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.