

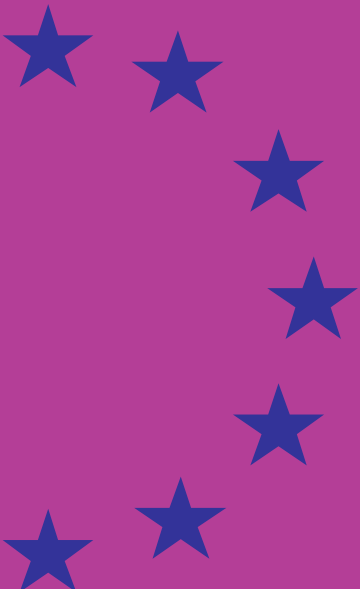


General Government Data

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

AUTUMN 2016



European Commission

Directorate-General for Economic and Financial Affairs

General Government Data

General Government Revenue, Expenditure, Balances and Gross Debt

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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 2015 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2016 - 2018 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2016.

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 2010)

In Part II, each table covers one specific transaction and shows the time-series for the individual Member States, for the euro area and the European Union as a whole.

GENERAL GOVERNMENT DATA is produced twice a year in connection with the publication of the Commission Services' Spring and Autumn economic forecasts.

PART I: TABLES BY COUNTRY

- | | | | |
|------------|-----------------|--------------------|--------------------|
| 1. Belgium | 9. Cyprus | 17. Slovenia | 25. Hungary |
| 2. Germany | 10. Latvia | 18. Slovakia | 26. Poland |
| 3. Estonia | 11. Lithuania | 19. Finland | 27. Romania |
| 4. Ireland | 12. Luxembourg | 20. EA -19 | 28. Sweden |
| 5. Greece | 13. Malta | 21. Bulgaria | 29. United-Kingdom |
| 6. Spain | 14. Netherlands | 22. Czech Republic | 30. EU-28 |
| 7. France | 15. Austria | 23. Denmark | |
| 8. Italy | 16. Portugal | 24. Croatia | |

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

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| 33. Current taxes on income and wealth | 43. Social transfers other than in kind | 53. Other capital expenditure |
| 34. Social contributions received | 44. Social transfers in kind via market producers | 54. Total expenditure |
| 35. Actual social contributions received | 45. Interest | 55. Net lending (+) or net borrowing (-) |
| 36. Other current revenue, including sales | 46. Subsidies | 56. Net lending (+) or net borrowing (-) excl. interest |
| 37. Total current revenue | 47. Other current expenditure | 57. Consolidated gross debt |
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A: National currency

B: As percentage of GDP at market prices

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GENERAL GOVERNMENT DATA

GENERAL GOVERNMENT REVENUE,
EXPENDITURE, BALANCES AND GROSS DEBT

PART I

TABLES BY COUNTRY

Table 1A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Belgium

(Mrd EURO-BEF)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	25.7	33.5	35.6	38.0	40.0	41.8	43.7	44.3	43.5	46.7	48.2	50.7	51.2	52.0	52.6	55.3	57.4	59.5
2. Current taxes on income and wealth	33.7	42.8	45.7	48.3	50.7	52.7	54.7	57.1	52.1	55.7	59.7	62.5	65.7	67.2	68.0	68.0	70.6	71.5
3. Social contributions	33.8	39.9	44.8	46.3	47.6	49.8	52.9	55.9	57.3	58.7	61.8	64.3	66.0	66.8	67.8	67.7	69.4	70.9
4. Of which actual social contributions	29.6	34.7	38.9	40.2	41.3	43.0	45.7	48.4	49.4	50.5	53.0	55.2	56.4	57.2	58.5	58.2	59.7	61.0
5. Other current revenue, including sales	7.3	8.9	10.6	10.7	11.7	12.3	12.8	14.3	14.6	16.2	17.9	18.6	19.2	18.5	18.4	18.6	19.0	19.3
6. Total current revenue	100.5	125.1	136.7	143.3	149.9	156.5	164.1	171.5	167.6	177.2	187.7	196.2	202.0	204.5	206.9	209.6	216.3	221.2
7. Government consumption expenditure	44.7	53.9	63.2	65.8	68.9	71.5	74.4	79.9	83.8	86.0	90.1	94.0	95.9	97.2	98.1	100.3	102.1	104.5
8. Collective consumption	18.2	21.6	24.5	25.2	26.3	27.4	28.4	30.1	31.2	31.2	32.4	33.7	34.7	35.1	34.8	36.1	36.5	37.2
9. Social transfers in kind	26.6	32.3	38.6	40.6	42.5	44.1	46.0	49.7	52.6	54.8	57.8	60.3	61.2	62.1	63.3	64.2	65.7	67.4
10. Compensation of employees	24.4	28.8	33.6	34.6	36.4	38.0	39.6	41.9	43.7	44.9	46.8	48.7	50.0	50.8	51.2	52.3	53.6	54.6
11. Intermediate consumption	7.5	9.4	11.7	12.1	12.5	12.9	12.9	14.0	15.0	15.2	15.9	16.5	17.0	16.8	16.8	17.8	18.1	18.6
12. Social transfers other than in kind	32.9	37.2	43.3	45.0	46.7	48.3	50.8	54.1	58.2	59.7	62.2	65.4	68.3	69.2	70.7	73.9	76.7	79.2
13. Social transfers in kind via market producers	12.1	15.3	18.5	20.1	21.0	21.5	22.7	25.0	26.7	27.7	29.4	30.7	31.2	32.1	32.9	33.3	34.1	35.1
14. Interest	18.9	17.2	15.2	14.4	13.6	13.4	13.7	14.0	13.3	13.2	13.6	14.0	12.9	13.1	12.3	10.9	10.4	9.9
15. Subsidies	3.7	4.3	5.1	5.1	6.7	8.0	9.3	10.3	10.7	12.4	13.4	13.3	13.7	13.8	13.8	14.2	14.6	14.9
16. Other current expenditure	4.0	4.8	5.6	5.9	6.3	6.4	6.0	6.5	7.7	7.7	8.0	8.3	8.5	8.4	8.5	8.7	8.2	8.4
17. Total current expenditure	103.7	117.1	133.1	137.2	143.2	148.4	155.0	165.8	175.4	180.8	189.3	196.9	201.5	204.2	206.3	211.2	215.6	220.7
18. Gross saving	-3.1	8.0	3.6	6.1	6.7	8.1	9.1	5.7	-7.8	-3.5	-1.6	-0.7	0.5	0.3	0.6	-1.6	0.8	0.5
19. Capital transfers received	0.9	1.3	1.7	2.4	2.3	2.4	2.4	2.5	2.4	2.8	3.0	3.9	4.5	4.1	3.8	4.1	4.0	4.1
20. Total revenue	101.5	126.5	138.4	145.7	152.2	158.9	166.5	174.1	170.0	180.1	190.7	200.0	206.5	208.6	210.7	213.6	220.3	225.3
21. Gross fixed capital formation	4.9	6.3	6.1	6.2	6.6	6.4	7.0	7.4	8.1	8.4	9.3	9.6	9.3	9.6	9.7	9.9	10.4	11.0
22. Other capital expenditure	2.3	3.3	4.2	2.8	10.3	3.4	4.2	4.8	5.3	5.4	7.8	9.8	7.5	7.1	5.0	5.3	4.4	4.4
23. Total expenditure	110.9	126.7	143.3	146.2	160.2	158.2	166.3	178.0	188.8	194.6	206.3	216.3	218.3	220.8	221.0	226.4	230.3	236.0
24. Tax burden	90.7	113.3	122.7	129.9	135.0	140.9	147.8	153.7	148.5	156.7	165.1	173.0	178.4	181.5	184.4	186.9	193.1	197.7
25. Net lending (+) or net borrowing (-)	-9.4	-0.2	-5.0	-0.5	-8.0	0.7	0.2	-3.9	-18.8	-14.5	-15.6	-16.3	-11.8	-12.3	-10.3	-12.8	-10.0	-10.7

Table 1B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Belgium

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	12.2	13.0	12.6	12.7	12.8	12.8	12.7	12.5	12.5	12.8	12.7	13.1	13.1	13.0	12.8	13.2	13.2	13.3
2. Current taxes on income and wealth	15.9	16.6	16.2	16.2	16.3	16.1	15.9	16.1	14.9	15.3	15.8	16.1	16.8	16.8	16.6	16.2	16.3	16.0
3. Social contributions	16.0	15.4	15.9	15.5	15.3	15.2	15.3	15.8	16.4	16.1	16.3	16.6	16.8	16.7	16.5	16.1	16.0	15.9
4. Of which actual social contributions	14.0	13.4	13.8	13.5	13.2	13.2	13.3	13.7	14.2	13.8	14.0	14.2	14.4	14.3	14.3	13.8	13.8	13.6
5. Other current revenue, including sales	3.5	3.5	3.7	3.6	3.8	3.8	3.7	4.0	4.2	4.4	4.7	4.8	4.9	4.6	4.5	4.4	4.4	4.3
6. Total current revenue	47.5	48.5	48.4	48.0	48.1	47.9	47.6	48.4	48.1	48.5	49.5	50.6	51.6	51.0	50.4	49.8	49.9	49.5
7. Government consumption expenditure	21.1	20.9	22.4	22.0	22.1	21.9	21.6	22.6	24.0	23.6	23.8	24.3	24.5	24.2	23.9	23.8	23.6	23.4
8. Collective consumption	8.6	8.4	8.7	8.4	8.4	8.4	8.2	8.5	9.0	8.6	8.5	8.7	8.9	8.7	8.5	8.6	8.4	8.3
9. Social transfers in kind	12.5	12.5	13.7	13.6	13.7	13.5	13.3	14.0	15.1	15.0	15.2	15.6	15.6	15.5	15.4	15.3	15.2	15.1
10. Compensation of employees	11.5	11.1	11.9	11.6	11.7	11.6	11.5	11.8	12.5	12.3	12.3	12.6	12.8	12.7	12.5	12.4	12.4	12.2
11. Intermediate consumption	3.6	3.7	4.2	4.1	4.0	3.9	3.7	4.0	4.3	4.2	4.2	4.3	4.3	4.2	4.1	4.2	4.2	4.2
12. Social transfers other than in kind	15.6	14.4	15.3	15.1	15.0	14.8	14.7	15.3	16.7	16.4	16.4	16.9	17.4	17.3	17.2	17.6	17.7	17.7
13. Social transfers in kind via market producers	5.7	5.9	6.5	6.7	6.8	6.6	6.6	7.1	7.7	7.6	7.8	7.9	8.0	8.0	8.0	7.9	7.9	7.9
14. Interest	9.0	6.7	5.4	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.3	3.0	2.6	2.4	2.2
15. Subsidies	1.8	1.7	1.8	1.7	2.2	2.4	2.7	2.9	3.1	3.4	3.5	3.4	3.5	3.4	3.4	3.4	3.4	3.3
16. Other current expenditure	1.9	1.8	2.0	2.0	2.0	2.0	1.7	1.8	2.2	2.1	2.1	2.1	2.2	2.1	2.1	2.1	1.9	1.9
17. Total current expenditure	49.0	45.4	47.1	45.9	46.0	45.4	45.0	46.8	50.3	49.5	49.9	50.8	51.4	50.9	50.3	50.2	49.8	49.3
18. Gross saving	-1.5	3.1	1.3	2.0	2.1	2.5	2.6	1.6	-2.2	-1.0	-0.4	-0.2	0.1	0.1	0.1	-0.4	0.2	0.1
19. Capital transfers received	0.4	0.5	0.6	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	1.0	1.1	1.0	0.9	1.0	0.9	0.9
20. Total revenue	47.9	49.0	49.0	48.8	48.9	48.7	48.3	49.2	48.8	49.3	50.3	51.6	52.7	52.0	51.3	50.8	50.9	50.4
21. Gross fixed capital formation	2.3	2.4	2.2	2.1	2.1	2.0	2.0	2.1	2.3	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.5
22. Other capital expenditure	1.1	1.3	1.5	0.9	3.3	1.1	1.2	1.3	1.5	1.5	2.0	2.5	1.9	1.8	1.2	1.3	1.0	1.0
23. Total expenditure	52.4	49.1	50.7	48.9	51.4	48.4	48.2	50.3	54.1	53.3	54.4	55.8	55.7	55.1	53.9	53.8	53.2	52.8
24. Tax burden	42.9	43.9	43.4	43.5	43.4	43.1	42.9	43.4	42.6	42.9	43.5	44.6	45.5	45.3	44.9	44.4	44.6	44.2
25. Net lending (+) or net borrowing (-)	-4.4	-0.1	-1.8	-0.2	-2.6	0.2	0.1	-1.1	-5.4	-4.0	-4.1	-4.2	-3.0	-3.1	-2.5	-3.0	-2.3	-2.4

Table 1C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Belgium

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	6.1	4.4	3.0	6.8	5.1	4.6	4.6	1.1	-1.6	7.2	3.4	5.1	0.9	1.7	1.2	5.1	3.7	3.6
2. Current taxes on income and wealth	2.1	6.6	-0.5	5.8	4.9	3.9	3.9	4.4	-8.7	6.8	7.3	4.7	5.0	2.3	1.2	0.0	3.8	1.3
3. Social contributions	2.6	2.9	2.2	3.3	2.7	4.7	6.2	5.8	2.5	2.4	5.2	4.1	2.6	1.2	1.5	-0.2	2.6	2.2
4. Of which actual social contributions	2.3	2.7	2.2	3.3	2.7	4.2	6.3	5.8	2.1	2.3	5.0	4.1	2.3	1.3	2.4	-0.6	2.6	2.3
5. Other current revenue, including sales	7.6	6.2	0.8	0.6	9.9	4.8	4.4	11.2	2.7	10.7	10.7	3.8	2.9	-3.3	-0.4	0.8	2.1	1.8
6. Total current revenue	3.7	4.8	1.4	4.8	4.6	4.4	4.9	4.5	-2.3	5.7	5.9	4.5	3.0	1.2	1.2	1.3	3.2	2.3
7. Government consumption expenditure	3.8	5.0	4.8	4.2	4.6	3.9	4.1	7.3	4.9	2.6	4.8	4.3	2.0	1.4	0.9	2.2	1.9	2.3
8. Collective consumption	1.0	6.0	2.2	2.7	4.5	4.0	3.8	6.0	3.7	0.1	3.5	4.2	3.1	0.9	-0.8	3.7	1.1	1.9
9. Social transfers in kind	5.8	4.4	6.5	5.2	4.7	3.7	4.2	8.1	5.7	4.2	5.5	4.4	1.4	1.6	1.9	1.4	2.3	2.6
10. Compensation of employees	2.2	3.6	4.1	3.0	5.2	4.4	4.3	5.7	4.4	2.7	4.1	4.0	2.8	1.6	0.8	2.2	2.4	1.9
11. Intermediate consumption	6.1	4.6	2.2	3.3	2.9	3.0	0.4	8.4	7.1	1.0	4.6	3.9	2.9	-1.2	0.3	5.7	1.5	3.1
12. Social transfers other than in kind	2.9	2.6	4.4	4.0	3.7	3.4	5.2	6.5	7.6	2.6	4.2	5.2	4.4	1.4	2.2	4.6	3.7	3.2
13. Social transfers in kind via market producers	7.3	6.7	8.5	8.4	4.8	2.2	5.4	10.2	6.9	3.9	6.0	4.5	1.4	3.1	2.6	1.2	2.2	3.2
14. Interest	-3.0	2.4	-4.5	-5.8	-5.4	-1.5	2.6	2.3	-4.9	-1.3	3.5	2.4	-7.7	1.6	-6.2	-11.8	-4.4	-5.1
15. Subsidies	13.9	0.7	11.0	-0.7	32.1	18.3	16.4	11.0	3.9	15.7	8.1	-0.5	2.7	0.7	0.4	2.8	2.6	2.5
16. Other current expenditure 1)	0.0	0.0	0.1	0.0	0.0	-0.1	-0.2	0.1	0.4	-0.1	0.0	0.0	0.0	-0.1	0.0	0.0	-0.2	0.0
17. Total current expenditure	2.8	3.5	4.0	3.1	4.4	3.6	4.5	7.0	5.8	3.1	4.7	4.0	2.3	1.3	1.0	2.4	2.1	2.4
18. Gross saving 1)	0.4	0.6	-1.2	0.8	0.1	0.4	0.2	-1.0	-3.8	1.3	0.5	0.2	0.3	-0.1	0.1	-0.5	0.5	-0.1
19. Capital transfers received	7.4	-12.2	14.8	43.7	-3.9	5.2	-2.0	6.8	-4.4	15.9	8.4	26.5	16.8	-8.3	-7.6	6.3	-2.6	3.9
20. Total revenue	3.7	4.6	1.5	5.3	4.5	4.4	4.8	4.5	-2.3	5.9	5.9	4.9	3.2	1.0	1.0	1.4	3.1	2.3
21. Gross fixed capital formation	-4.1	5.3	4.4	1.7	6.9	-3.1	9.5	5.5	9.6	3.3	10.5	4.0	-3.9	3.2	1.4	2.4	4.2	5.9
22. Other capital expenditure 1)	0.1	0.0	0.6	-0.5	2.4	-2.3	0.2	0.1	0.2	0.0	0.6	0.5	-0.6	-0.2	-0.5	0.0	-0.3	0.0
23. Total expenditure	2.6	3.6	5.3	2.0	9.6	-1.2	5.1	7.0	6.1	3.0	6.0	4.9	0.9	1.2	0.1	2.4	1.7	2.5
24. Tax burden	3.3	4.8	1.6	5.8	4.0	4.3	4.9	4.0	-3.4	5.5	5.3	4.8	3.1	1.7	1.6	1.4	3.3	2.4
25. Net lending (+) or net borrowing (-)	0.5	0.5	-1.8	1.6	-2.4	2.8	-0.2	-1.2	-4.3	1.4	-0.1	-0.1	1.2	0.0	0.5	-0.5	0.7	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	4.4	-0.2	1.8	0.2	2.6	-0.2	-0.1	1.1	5.4	4.0	4.1	4.2	3.0	3.1	2.5	3.0	2.3	2.4
2. Interest payments (% of GDP)	9.0	6.5	5.4	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.3	3.0	2.6	2.4	2.2
3. Implicit interest rate 2)	:	6.2	5.3	5.0	4.7	4.5	4.6	4.7	4.1	3.8	3.7	3.6	3.2	3.2	2.9	2.5	2.3	2.1
4. Nominal GDP growth rate	3.6	2.9	2.8	5.7	4.3	4.9	5.5	2.7	-1.5	4.7	3.8	2.2	1.1	2.3	2.4	2.5	2.9	3.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.4	-0.2	1.8	0.2	2.6	-0.2	-0.1	1.1	5.4	4.0	4.1	4.2	3.0	3.1	2.5	3.0	2.3	2.4
6. Contribution of nominal GDP growth	:	-3.1	-2.8	-5.4	-4.0	-4.4	-4.8	-2.3	1.4	-4.5	-3.7	-2.2	-1.1	-2.4	-2.5	-2.6	-3.0	-3.4
7. Stock-flow adjustment 3)	:	2.1	-2.6	0.7	-0.5	1.0	0.8	6.7	0.2	0.6	2.2	-0.2	-0.6	0.4	-0.7	0.8	0.8	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.5	-6.7	-3.6	-4.6	-1.8	-4.3	-4.0	-2.9	1.6	0.4	0.5	0.6	-0.3	-0.2	-0.5	0.5	-0.1	0.2
9. Snow-ball effect	:	3.4	2.6	-0.6	0.4	-0.3	-0.8	1.7	5.2	-0.8	-0.1	1.4	2.2	0.9	0.5	-0.1	-0.6	-1.2
10. Stock-flow adjustment 3)	:	2.1	-2.6	0.7	-0.5	1.0	0.8	6.7	0.2	0.6	2.2	-0.2	-0.6	0.4	-0.7	0.8	0.8	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	-1.2	-3.6	-4.6	-1.9	-3.6	-4.0	5.5	7.0	0.1	2.6	1.8	1.3	1.0	-0.7	1.2	0.1	-0.6
12. Level of gross debt (end of year)	130.5	107.6	101.1	96.5	94.6	91.0	87.0	92.5	99.6	99.7	102.3	104.1	105.4	106.5	105.8	107.0	107.1	106.4

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

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

3) Line 7 = line 10.

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

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

Table 2A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Germany

(Mrd EURO-DEM)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	196	227	237	235	237	246	269	274	276	278	295	301	305	315	327	338	348	357
2. Current taxes on income and wealth	222	263	232	232	242	270	294	308	275	274	299	320	341	354	373	389	405	422
3. Social contributions	343	382	400	401	400	404	404	412	416	426	442	454	465	482	501	520	540	561
4. Of which actual social contributions	320	357	373	373	371	375	375	382	384	394	409	421	432	448	466	485	505	525
5. Other current revenue, including sales	88	85	91	89	96	99	104	109	115	123	135	135	137	144	142	145	146	150
6. Total current revenue	849	957	960	957	975	1019	1071	1102	1081	1101	1172	1210	1248	1295	1343	1392	1439	1490
7. Government consumption expenditure	364	395	421	419	423	430	440	458	481	493	506	520	542	561	584	616	644	674
8. Collective consumption	148	155	161	162	161	163	163	170	176	178	182	190	195	198	206	217	227	237
9. Social transfers in kind	216	240	259	256	262	268	277	288	305	315	324	330	347	363	378	399	417	437
10. Compensation of employees	165	174	182	182	182	183	184	189	198	204	209	212	218	224	229	235	242	247
11. Intermediate consumption	71	77	83	84	89	92	96	103	112	118	124	127	133	134	140	149	157	164
12. Social transfers other than in kind	326	369	409	411	412	409	402	405	426	430	424	430	440	453	471	490	510	528
13. Social transfers in kind via market producers	138	155	169	166	169	174	180	187	198	204	210	215	227	240	252	268	282	295
14. Interest	65	66	65	63	63	65	67	68	65	64	68	63	56	52	47	43	40	36
15. Subsidies	38	34	28	27	25	25	25	24	32	30	27	25	25	26	28	28	28	28
16. Other current expenditure	38	42	41	39	42	42	43	47	46	52	52	58	74	72	75	75	82	86
17. Total current expenditure	840	917	977	972	983	990	997	1024	1078	1101	1113	1130	1173	1201	1242	1288	1340	1384
18. Gross saving	9	40	-17	-15	-8	30	74	78	4	-1	59	80	75	93	101	104	99	106
19. Capital transfers received	9	8	9	10	10	9	10	9	10	10	10	11	10	12	12	12	12	12
20. Total revenue	859	965	969	967	984	1028	1081	1112	1091	1110	1183	1221	1258	1307	1355	1404	1451	1502
21. Gross fixed capital formation	49	49	47	44	43	48	49	53	58	59	62	62	61	61	64	68	72	75
22. Other capital expenditure	148	-19	38	35	37	32	31	39	35	58	34	30	30	35	28	29	27	32
23. Total expenditure	1038	947	1062	1052	1063	1070	1076	1116	1171	1219	1209	1222	1264	1298	1334	1386	1438	1490
24. Tax burden	744	854	848	848	858	900	946	973	943	954	1013	1051	1086	1127	1178	1222	1267	1314
25. Net lending (+) or net borrowing (-)	-179	18	-93	-85	-79	-41	5	-5	-80	-109	-26	-1	-5	9	21	19	13	11

Table 2B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Germany

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	10.3	10.7	10.7	10.3	10.3	10.3	10.7	10.7	11.2	10.8	10.9	10.9	10.8	10.8	10.8	10.8	10.7	10.7
2. Current taxes on income and wealth	11.7	12.4	10.4	10.2	10.5	11.3	11.7	12.0	11.2	10.6	11.1	11.6	12.0	12.1	12.3	12.4	12.5	12.6
3. Social contributions	18.1	18.1	18.0	17.6	17.4	16.9	16.1	16.1	16.9	16.5	16.4	16.5	16.5	16.5	16.5	16.6	16.7	16.7
4. Of which actual social contributions	16.8	16.9	16.8	16.4	16.1	15.7	14.9	14.9	15.6	15.3	15.1	15.3	15.3	15.3	15.4	15.5	15.6	15.7
5. Other current revenue, including sales	4.6	4.0	4.1	3.9	4.2	4.1	4.1	4.2	4.7	4.8	5.0	4.9	4.8	4.9	4.7	4.6	4.5	4.5
6. Total current revenue	44.7	45.2	43.2	42.2	42.4	42.6	42.6	43.0	43.9	42.7	43.4	43.9	44.2	44.3	44.3	44.4	44.5	44.5
7. Government consumption expenditure	19.1	18.7	19.0	18.5	18.4	18.0	17.5	17.9	19.6	19.1	18.7	18.8	19.2	19.2	19.2	19.6	19.9	20.1
8. Collective consumption	7.8	7.3	7.3	7.2	7.0	6.8	6.5	6.6	7.2	6.9	6.7	6.9	6.9	6.8	6.8	6.9	7.0	7.1
9. Social transfers in kind	11.4	11.3	11.7	11.3	11.4	11.2	11.0	11.2	12.4	12.2	12.0	12.0	12.3	12.4	12.5	12.7	12.9	13.0
10. Compensation of employees	8.7	8.2	8.2	8.0	7.9	7.7	7.3	7.4	8.0	7.9	7.7	7.7	7.7	7.7	7.5	7.5	7.5	7.4
11. Intermediate consumption	3.7	3.6	3.8	3.7	3.9	3.9	3.8	4.0	4.5	4.6	4.6	4.6	4.7	4.6	4.6	4.7	4.8	4.9
12. Social transfers other than in kind	17.2	17.4	18.4	18.1	17.9	17.1	16.0	15.8	17.3	16.7	15.7	15.6	15.6	15.5	15.5	15.6	15.8	15.7
13. Social transfers in kind via market producers	7.3	7.3	7.6	7.3	7.4	7.3	7.2	7.3	8.1	7.9	7.8	7.8	8.0	8.2	8.3	8.5	8.7	8.8
14. Interest	3.4	3.1	2.9	2.8	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.8	1.6	1.4	1.2	1.1
15. Subsidies	2.0	1.6	1.3	1.2	1.1	1.1	1.0	0.9	1.3	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.8	0.8
16. Other current expenditure	2.0	2.0	1.8	1.7	1.8	1.7	1.7	1.8	1.9	2.0	1.9	2.1	2.6	2.5	2.5	2.4	2.5	2.6
17. Total current expenditure	44.2	43.3	44.0	42.8	42.7	41.4	39.7	40.0	43.8	42.7	41.2	41.0	41.5	41.1	40.9	41.0	41.4	41.3
18. Gross saving	0.5	1.9	-0.8	-0.7	-0.3	1.2	3.0	3.0	0.1	0.0	2.2	2.9	2.7	3.2	3.3	3.3	3.1	3.2
19. Capital transfers received	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
20. Total revenue	45.2	45.6	43.6	42.6	42.8	43.0	43.0	43.4	44.3	43.0	43.8	44.3	44.5	44.7	44.7	44.7	44.8	44.8
21. Gross fixed capital formation	2.6	2.3	2.1	1.9	1.9	2.0	1.9	2.1	2.4	2.3	2.3	2.2	2.2	2.1	2.1	2.2	2.2	2.2
22. Other capital expenditure	7.8	-0.9	1.7	1.5	1.6	1.3	1.2	1.5	1.4	2.3	1.3	1.1	1.1	1.2	0.9	0.9	0.8	0.9
23. Total expenditure	54.7	44.7	47.8	46.3	46.2	44.7	42.8	43.6	47.6	47.3	44.7	44.3	44.7	44.4	44.0	44.1	44.4	44.5
24. Tax burden	39.2	40.3	38.2	37.3	37.3	37.6	37.7	38.0	38.3	37.0	37.5	38.1	38.4	38.5	38.8	38.9	39.1	39.2
25. Net lending (+) or net borrowing (-)	-9.4	0.9	-4.2	-3.7	-3.4	-1.7	0.2	-0.2	-3.2	-4.2	-1.0	0.0	-0.2	0.3	0.7	0.6	0.4	0.3

Table 2C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Germany

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	0.3	1.9	2.1	-0.8	0.8	3.9	9.6	1.5	0.7	0.8	6.3	1.9	1.6	3.0	4.0	3.4	2.7	2.8
2. Current taxes on income and wealth	0.5	4.7	0.2	0.1	4.4	11.6	8.6	4.8	-10.7	-0.2	9.2	6.8	6.5	3.9	5.3	4.3	4.2	4.3
3. Social contributions	4.9	0.1	1.6	0.1	-0.2	1.1	0.0	2.0	0.8	2.5	3.8	2.7	2.4	3.7	3.9	3.9	3.8	3.8
4. Of which actual social contributions	5.0	0.8	1.6	0.1	-0.4	1.1	-0.2	2.0	0.5	2.4	4.0	2.9	2.4	3.8	4.1	4.1	4.0	3.9
5. Other current revenue, including sales	-1.3	-0.4	-0.6	-1.6	7.6	2.8	4.8	4.8	6.3	6.3	10.4	-0.4	1.6	5.1	-1.5	2.1	1.1	2.2
6. Total current revenue	2.1	1.7	1.2	-0.3	1.9	4.6	5.1	2.9	-1.9	1.8	6.5	3.2	3.2	3.7	3.7	3.7	3.4	3.5
7. Government consumption expenditure	2.8	1.1	1.2	-0.4	1.0	1.7	2.2	4.1	5.2	2.5	2.5	2.8	4.3	3.5	4.0	5.5	4.7	4.6
8. Collective consumption	1.6	-1.5	-0.1	0.6	-0.9	1.0	0.1	4.2	4.1	1.1	2.0	4.2	3.0	1.7	3.7	5.4	4.6	4.5
9. Social transfers in kind	3.6	2.9	2.0	-1.1	2.1	2.2	3.4	4.0	5.8	3.3	2.8	2.0	5.1	4.5	4.2	5.5	4.7	4.6
10. Compensation of employees	1.9	0.3	1.0	0.1	0.0	0.5	0.5	2.7	4.6	2.9	2.5	1.8	2.6	2.8	2.0	2.9	2.8	2.1
11. Intermediate consumption	0.3	-0.8	0.5	1.1	5.1	4.1	4.0	7.6	8.1	5.7	5.1	2.0	5.2	0.9	3.9	6.7	5.4	4.6
12. Social transfers other than in kind	5.9	-0.4	2.8	0.5	0.4	-0.8	-1.7	0.8	5.3	0.9	-1.4	1.5	2.2	2.9	4.1	4.1	4.1	3.4
13. Social transfers in kind via market producers	5.0	3.0	2.5	-1.9	2.4	2.5	3.7	4.1	5.9	3.0	2.7	2.6	5.4	5.8	5.2	6.3	5.2	4.5
14. Interest	0.7	5.7	-0.7	-2.2	-0.2	2.5	3.6	2.2	-5.1	-1.7	5.7	-6.5	-11.2	-7.2	-9.1	-8.7	-8.3	-8.7
15. Subsidies	-3.4	-3.4	-7.2	-5.2	-6.3	1.1	-3.1	-1.2	33.2	-8.2	-7.6	-10.4	3.7	2.0	5.8	0.0	0.0	0.0
16. Other current expenditure 1)	0.0	0.1	0.1	-0.1	0.1	-0.1	0.0	0.1	0.0	0.1	-0.1	0.2	0.5	-0.1	0.0	-0.1	0.1	0.1
17. Total current expenditure	3.4	1.0	1.8	-0.5	1.1	0.7	0.7	2.8	5.2	2.2	1.1	1.5	3.8	2.4	3.4	3.8	4.0	3.3
18. Gross saving 1)	-0.6	0.3	-0.3	0.1	0.3	1.6	1.7	0.1	-2.9	-0.2	2.2	0.7	-0.2	0.5	0.1	0.0	-0.2	0.1
19. Capital transfers received	-19.2	-9.2	7.4	7.5	-0.5	-4.2	8.2	-4.4	2.1	-0.4	8.6	6.0	-6.0	17.1	0.0	-2.6	-1.3	1.0
20. Total revenue	1.8	1.6	1.2	-0.2	1.8	4.5	5.1	2.9	-1.9	1.8	6.5	3.2	3.1	3.8	3.7	3.6	3.3	3.5
21. Gross fixed capital formation	-2.1	0.0	-2.8	-6.1	-1.7	10.0	1.8	8.5	9.8	2.6	3.4	0.4	-1.3	0.7	4.9	5.4	5.5	5.0
22. Other capital expenditure 1)	-6.5	-2.3	0.1	-0.2	0.1	-0.3	-0.1	0.3	-0.1	0.8	-1.0	-0.2	0.0	0.2	-0.3	0.0	-0.1	0.1
23. Total expenditure	-9.2	-3.8	1.7	-0.9	1.1	0.6	0.6	3.7	4.9	4.2	-0.9	1.1	3.4	2.7	2.7	3.9	3.8	3.6
24. Tax burden	2.4	2.3	1.3	0.0	1.3	4.8	5.2	2.8	-3.1	1.2	6.2	3.8	3.4	3.7	4.6	3.7	3.7	3.7
25. Net lending (+) or net borrowing (-)	5.9	2.6	-0.2	0.4	0.3	1.7	1.9	-0.4	-3.1	-1.0	3.3	0.9	-0.2	0.5	0.4	-0.1	-0.2	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	9.4	3.1	4.2	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.0	0.2	-0.3	-0.7	-0.6	-0.4	-0.3	
2. Interest payments (% of GDP)	3.4	3.0	2.9	2.8	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.8	1.6	1.4	1.2	1.1	
3. Implicit interest rate 2)	:	5.3	4.9	4.5	4.3	4.2	4.2	4.3	3.9	3.6	3.2	3.0	2.5	2.4	2.2	2.0	1.9	1.7	
4. Nominal GDP growth rate	3.7	3.0	0.5	2.3	1.3	4.0	5.0	1.9	-4.0	4.9	4.8	2.0	2.5	3.5	3.7	3.5	3.1	3.5	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	9.4	3.1	4.2	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.0	0.2	-0.3	-0.7	-0.6	-0.4	-0.3	
6. Contribution of nominal GDP growth	:	-1.7	-0.3	-1.4	-0.9	-2.6	-3.2	-1.2	2.7	-3.4	-3.7	-1.6	-1.9	-2.6	-2.7	-2.4	-2.1	-2.2	
7. Stock-flow adjustment 3)	:	-2.6	-0.2	-0.6	-0.3	0.3	0.6	2.4	1.6	7.7	0.0	3.1	-0.7	0.3	-0.3	0.0	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	6.0	0.1	1.3	1.0	0.7	-1.0	-2.9	-2.5	0.6	1.7	-1.5	-2.3	-1.8	-2.1	-2.2	-2.0	-1.6	-1.4	
9. Snow-ball effect	:	1.3	2.6	1.4	1.9	0.1	-0.5	1.5	5.3	-0.9	-1.2	0.7	0.1	-0.8	-1.1	-1.0	-0.8	-1.2	
10. Stock-flow adjustment 3)	:	-2.6	-0.2	-0.6	-0.3	0.3	0.6	2.4	1.6	7.7	0.0	3.1	-0.7	0.3	-0.3	0.0	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.2	3.7	1.8	2.2	-0.6	-2.8	1.4	7.5	8.6	-2.7	1.6	-2.5	-2.6	-3.7	-3.0	-2.5	-2.6	
12. Level of gross debt (end of year)	54.8	57.6	62.9	64.7	66.9	66.3	63.5	64.9	72.4	81.0	78.3	79.9	77.5	74.9	71.2	68.1	65.7	63.1	

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 3A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Estonia

(Mrd EURO-EEK)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	0.361	0.768	1.066	1.245	1.424	1.805	2.167	1.991	2.056	2.020	2.242	2.466	2.525	2.750	2.928	3.158	3.362	3.563
2. Current taxes on income and wealth	0.301	0.477	0.702	0.769	0.782	0.946	1.197	1.277	1.045	0.970	1.047	1.184	1.357	1.479	1.607	1.643	1.681	1.762
3. Social contributions	0.341	0.677	0.933	1.014	1.161	1.368	1.703	1.918	1.852	1.910	1.968	2.036	2.116	2.222	2.339	2.489	2.586	2.746
4. Of which actual social contributions	0.340	0.674	0.923	1.002	1.147	1.354	1.683	1.891	1.819	1.880	1.935	2.000	2.078	2.178	2.290	2.437	2.532	2.689
5. Other current revenue, including sales	0.155	0.294	0.483	0.501	0.546	0.705	0.790	0.850	0.931	0.880	0.935	0.983	0.969	1.074	1.088	1.080	1.146	1.219
6. Total current revenue	1.157	2.216	3.184	3.529	3.914	4.824	5.857	6.036	5.883	5.780	6.191	6.669	6.967	7.525	7.961	8.370	8.775	9.290
7. Government consumption expenditure	0.719	1.179	1.539	1.679	1.887	2.131	2.600	3.080	2.981	2.961	3.101	3.300	3.567	3.818	4.106	4.344	4.583	4.820
8. Collective consumption	0.272	0.527	0.701	0.735	0.830	0.928	1.156	1.357	1.275	1.283	1.347	1.455	1.595	1.726	1.852	1.936	2.032	2.134
9. Social transfers in kind	0.448	0.653	0.838	0.944	1.057	1.203	1.444	1.723	1.707	1.679	1.754	1.844	1.971	2.092	2.254	2.409	2.550	2.686
10. Compensation of employees	0.327	0.665	0.889	0.986	1.107	1.246	1.531	1.835	1.780	1.713	1.776	1.841	2.009	2.163	2.327	2.471	2.588	2.710
11. Intermediate consumption	0.300	0.479	0.639	0.650	0.737	0.831	0.938	1.071	0.971	1.014	1.095	1.181	1.248	1.323	1.380	1.435	1.503	1.565
12. Social transfers other than in kind	0.264	0.587	0.772	0.895	1.003	1.166	1.372	1.717	1.947	1.875	1.868	1.924	2.016	2.124	2.344	2.508	2.691	2.868
13. Social transfers in kind via market producers	0.036	0.096	0.114	0.137	0.150	0.170	0.216	0.259	0.271	0.263	0.281	0.312	0.329	0.349	0.381	0.408	0.435	0.463
14. Interest	0.013	0.018	0.020	0.021	0.021	0.023	0.027	0.034	0.027	0.019	0.022	0.026	0.021	0.021	0.019	0.018	0.019	0.017
15. Subsidies	0.022	0.067	0.075	0.077	0.081	0.115	0.138	0.158	0.134	0.156	0.164	0.165	0.124	0.094	0.091	0.093	0.096	0.099
16. Other current expenditure	0.014	0.036	0.071	0.135	0.182	0.252	0.260	0.263	0.296	0.276	0.299	0.323	0.372	0.348	0.402	0.376	0.395	0.414
17. Total current expenditure	0.977	1.947	2.581	2.900	3.283	3.802	4.482	5.337	5.425	5.316	5.503	5.771	6.118	6.422	6.944	7.308	7.728	8.137
18. Gross saving	0.180	0.269	0.603	0.629	0.631	1.023	1.375	0.699	0.457	0.464	0.688	0.898	0.848	1.103	1.018	1.062	1.048	1.153
19. Capital transfers received	0.012	0.025	0.037	0.035	0.040	0.107	0.123	0.089	0.323	0.210	0.240	0.334	0.280	0.206	0.234	0.199	0.233	0.247
20. Total revenue	1.169	2.241	3.221	3.564	3.953	4.932	5.980	6.125	6.206	5.990	6.431	7.003	7.247	7.731	8.195	8.570	9.008	9.537
21. Gross fixed capital formation	0.157	0.271	0.453	0.428	0.521	0.728	0.977	1.025	0.882	0.713	0.819	1.134	1.054	1.014	1.087	0.915	1.101	1.167
22. Other capital expenditure	0.006	0.027	0.030	0.005	0.024	0.010	0.080	0.204	0.207	-0.066	-0.084	0.144	0.107	0.161	0.137	0.244	0.260	0.276
23. Total expenditure	1.139	2.245	3.064	3.333	3.827	4.539	5.538	6.566	6.515	5.962	6.238	7.049	7.279	7.597	8.168	8.468	9.089	9.580
24. Tax burden	1.000	1.919	2.690	3.025	3.377	4.098	5.084	5.191	4.939	4.894	5.252	5.680	5.988	6.437	6.859	7.273	7.611	8.051
25. Net lending (+) or net borrowing (-)	0.030	-0.004	0.157	0.232	0.127	0.393	0.441	-0.440	-0.309	0.028	0.193	-0.046	-0.032	0.134	0.027	0.102	-0.080	-0.043

Table 3B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Estonia

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	13.0	12.4	12.2	12.8	12.6	13.3	13.3	12.1	14.5	13.7	13.4	13.8	13.4	13.9	14.5	14.9	15.0	15.0
2. Current taxes on income and wealth	10.8	7.7	8.1	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.5	7.9	7.7	7.5	7.4
3. Social contributions	12.3	11.0	10.7	10.4	10.3	10.1	10.5	11.6	13.1	13.0	11.8	11.4	11.2	11.2	11.6	11.7	11.6	11.6
4. Of which actual social contributions	12.2	10.9	10.6	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	11.0	11.3	11.5	11.3	11.3
5. Other current revenue, including sales	5.6	4.8	5.5	5.2	4.8	5.2	4.9	5.1	6.6	6.0	5.6	5.5	5.1	5.4	5.4	5.1	5.1	5.1
6. Total current revenue	41.6	35.9	36.6	36.4	34.7	35.7	36.0	36.5	41.6	39.3	37.1	37.2	36.9	38.1	39.3	39.4	39.2	39.1
7. Government consumption expenditure	25.9	19.1	17.7	17.3	16.8	15.8	16.0	18.6	21.1	20.1	18.6	18.4	18.9	19.3	20.3	20.5	20.5	20.3
8. Collective consumption	9.8	8.5	8.0	7.6	7.4	6.9	7.1	8.2	9.0	8.7	8.1	8.1	8.4	8.7	9.1	9.1	9.1	9.0
9. Social transfers in kind	16.1	10.6	9.6	9.7	9.4	8.9	8.9	10.4	12.1	11.4	10.5	10.3	10.4	10.6	11.1	11.3	11.4	11.3
10. Compensation of employees	11.8	10.8	10.2	10.2	9.8	9.2	9.4	11.1	12.6	11.6	10.7	10.3	10.6	10.9	11.5	11.6	11.6	11.4
11. Intermediate consumption	10.8	7.8	7.3	6.7	6.5	6.1	5.8	6.5	6.9	6.9	6.6	6.6	6.6	6.7	6.8	6.8	6.7	6.6
12. Social transfers other than in kind	9.5	9.5	8.9	9.2	8.9	8.6	8.4	10.4	13.8	12.7	11.2	10.7	10.7	10.8	11.6	11.8	12.0	12.1
13. Social transfers in kind via market producers	1.3	1.5	1.3	1.4	1.3	1.3	1.3	1.6	1.9	1.8	1.7	1.7	1.7	1.8	1.9	1.9	1.9	2.0
14. Interest	0.5	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
15. Subsidies	0.8	1.1	0.9	0.8	0.7	0.8	0.9	1.0	0.9	1.1	1.0	0.9	0.7	0.5	0.4	0.4	0.4	0.4
16. Other current expenditure	0.5	0.6	0.8	1.4	1.6	1.9	1.6	1.6	2.1	1.9	1.8	1.8	2.0	1.8	2.0	1.8	1.8	1.7
17. Total current expenditure	35.1	31.6	29.6	29.9	29.1	28.1	27.6	32.3	38.4	36.1	33.0	32.2	32.4	32.5	34.3	34.4	34.5	34.3
18. Gross saving	6.5	4.4	6.9	6.5	5.6	7.6	8.5	4.2	3.2	3.2	4.1	5.0	4.5	5.6	5.0	5.0	4.7	4.9
19. Capital transfers received	0.4	0.4	0.4	0.4	0.4	0.8	0.8	0.5	2.3	1.4	1.4	1.9	1.5	1.0	1.2	0.9	1.0	1.0
20. Total revenue	42.1	36.3	37.0	36.7	35.1	36.5	36.8	37.1	43.9	40.7	38.6	39.0	38.4	39.1	40.5	40.3	40.2	40.2
21. Gross fixed capital formation	5.6	4.4	5.2	4.4	4.6	5.4	6.0	6.2	6.2	4.8	4.9	6.3	5.6	5.1	5.4	4.3	4.9	4.9
22. Other capital expenditure	0.2	0.4	0.3	0.0	0.2	0.1	0.5	1.2	1.5	-0.4	-0.5	0.8	0.6	0.8	0.7	1.1	1.2	1.2
23. Total expenditure	41.0	36.4	35.2	34.3	34.0	33.6	34.1	39.7	46.1	40.5	37.4	39.3	38.5	38.5	40.3	39.9	40.6	40.4
24. Tax burden	36.0	31.1	30.9	31.2	30.0	30.3	31.3	31.4	34.9	33.3	31.5	31.7	31.7	32.6	33.9	34.2	34.0	33.9
25. Net lending (+) or net borrowing (-)	1.1	-0.1	1.8	2.4	1.1	2.9	2.7	-2.7	-2.2	0.2	1.2	-0.3	-0.2	0.7	0.1	0.5	-0.4	-0.2

Table 3C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Estonia****(EURO-EEK; annual percentage changes unless otherwise stated)**

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	34.6	21.2	8.4	16.7	14.4	26.7	20.1	-8.1	3.3	-1.7	11.0	10.0	2.4	8.9	6.5	7.9	6.5	6.0
2. Current taxes on income and wealth	11.7	-8.8	19.7	9.6	1.6	21.0	26.5	6.7	-18.2	-7.1	7.9	13.1	14.7	8.9	8.7	2.3	2.3	4.8
3. Social contributions	24.6	13.5	8.3	8.7	14.5	17.8	24.5	12.6	-3.5	3.2	3.0	3.5	3.9	5.0	5.3	6.4	3.9	6.2
4. Of which actual social contributions	24.4	13.5	8.1	8.6	14.4	18.0	24.4	12.3	-3.8	3.3	2.9	3.4	3.9	4.8	5.2	6.4	3.9	6.2
5. Other current revenue, including sales	6.9	33.0	25.7	3.7	9.1	29.1	12.0	7.5	9.6	-5.5	6.3	5.1	-1.4	10.9	1.2	-0.7	6.1	6.3
6. Total current revenue	22.0	12.3	13.1	10.9	10.9	23.3	21.4	3.1	-2.5	-1.8	7.1	7.7	4.5	8.0	5.8	5.1	4.8	5.9
7. Government consumption expenditure	15.9	1.6	10.4	9.1	12.4	12.9	22.0	18.5	-3.2	-0.7	4.7	6.4	8.1	7.1	7.5	5.8	5.5	5.2
8. Collective consumption	17.6	2.5	11.9	4.9	12.9	11.7	24.6	17.4	-6.1	0.6	5.0	8.0	9.6	8.2	7.3	4.5	5.0	5.0
9. Social transfers in kind	14.9	0.9	9.1	12.6	12.0	13.8	20.0	19.3	-0.9	-1.7	4.5	5.2	6.9	6.1	7.7	6.9	5.9	5.3
10. Compensation of employees	25.2	5.4	11.4	10.9	12.3	12.5	22.9	19.9	-3.0	-3.8	3.7	3.7	9.1	7.7	7.6	6.2	4.8	4.7
11. Intermediate consumption	16.3	1.2	12.2	1.7	13.4	12.8	12.9	14.2	-9.3	4.4	8.1	7.8	5.7	6.1	4.3	4.0	4.7	4.1
12. Social transfers other than in kind	36.2	3.7	11.6	15.9	12.1	16.2	17.7	25.1	13.4	-3.7	-0.3	3.0	4.8	5.4	10.3	7.0	7.3	6.6
13. Social transfers in kind via market producers	13.1	2.7	1.2	19.8	10.2	13.0	26.9	20.3	4.5	-2.8	6.6	11.1	5.7	6.0	9.0	7.1	6.8	6.4
14. Interest	59.8	-12.4	-1.0	6.0	0.5	5.1	19.6	26.8	-21.4	-27.6	10.8	20.9	-18.1	-3.8	-6.3	-8.6	10.5	-11.2
15. Subsidies	36.2	6.8	-1.3	1.9	6.4	40.7	20.8	14.0	-15.3	17.1	4.6	0.6	-24.7	-23.8	-4.0	3.1	2.8	2.9
16. Other current expenditure 1)	0.3	-0.2	0.2	0.6	0.2	0.2	-0.3	0.0	0.5	-0.2	-0.1	0.0	0.2	-0.2	0.2	-0.2	0.0	0.0
17. Total current expenditure	26.7	3.0	11.3	12.4	13.2	15.8	17.9	19.1	1.7	-2.0	3.5	4.9	6.0	5.0	8.1	5.3	5.7	5.3
18. Gross saving 1)	-1.7	2.8	0.5	-0.4	-0.9	2.0	0.9	-4.2	-1.0	-0.1	1.0	0.9	-0.5	1.1	-0.6	0.0	-0.3	0.2
19. Capital transfers received	-12.7	54.7	55.2	-5.4	13.7	168.9	14.7	-27.6	262.3	-35.0	14.3	39.3	-16.1	-26.5	13.7	-15.0	17.0	5.9
20. Total revenue	21.7	12.6	13.4	10.7	10.9	24.7	21.3	2.4	1.3	-3.5	7.4	8.9	3.5	6.7	6.0	4.6	5.1	5.9
21. Gross fixed capital formation	16.0	6.4	-0.9	-5.6	21.8	39.7	34.2	4.9	-13.9	-19.2	15.0	38.4	-7.0	-3.8	7.2	-15.8	20.3	6.0
22. Other capital expenditure 1)	0.2	0.0	-0.1	-0.3	0.2	-0.1	0.4	0.7	0.2	-1.9	-0.1	1.3	-0.2	0.2	-0.1	0.5	0.0	0.0
23. Total expenditure	26.0	3.5	9.1	8.8	14.8	18.6	22.0	18.5	-0.8	-8.5	4.6	13.0	3.3	4.4	7.5	3.7	7.3	5.4
24. Tax burden	24.3	9.7	11.0	12.4	11.6	21.4	24.0	2.1	-4.8	-0.9	7.3	8.1	5.4	7.5	6.6	6.0	4.6	5.8
25. Net lending (+) or net borrowing (-)	-1.4	3.2	1.4	0.6	-1.3	1.8	-0.2	-5.4	0.5	2.4	1.0	-1.4	0.1	0.8	-0.5	0.3	-0.8	0.2

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	-1.1	-0.2	-1.8	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.7	-0.1	-0.5	0.4	0.2	
2. Interest payments (% of GDP)	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
3. Implicit interest rate 2)	:	4.9	4.5	4.3	4.4	4.4	4.5	5.7	3.6	1.9	2.2	2.6	1.2	1.1	0.9	0.9	1.0	0.8	
4. Nominal GDP growth rate	37.4	13.1	12.0	11.5	16.0	20.1	20.2	1.7	-14.4	4.0	13.3	7.6	5.3	4.6	2.5	4.9	5.4	6.0	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	-1.1	-0.2	-1.8	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.7	-0.1	-0.5	0.4	0.2	
6. Contribution of nominal GDP growth	:	-0.6	-0.6	-0.6	-0.7	-0.8	-0.7	-0.1	0.8	-0.3	-0.8	-0.4	-0.5	-0.4	-0.3	-0.5	-0.5	-0.5	
7. Stock-flow adjustment 3)	:	0.5	2.3	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.3	4.0	0.8	1.6	-0.2	0.3	0.3	0.3	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.6	-0.4	-2.0	-2.6	-1.3	-3.1	-2.9	2.5	2.0	-0.3	-1.3	0.1	0.1	-0.8	-0.2	-0.6	0.3	0.1	
9. Snow-ball effect	:	-0.4	-0.4	-0.4	-0.5	-0.6	-0.6	0.1	0.9	-0.1	-0.6	-0.3	-0.4	-0.3	-0.2	-0.4	-0.4	-0.5	
10. Stock-flow adjustment 3)	:	0.5	2.3	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.3	4.0	0.8	1.6	-0.2	0.3	0.3	0.3	
(% of GDP)																			
11. Change in gross debt 5)	:	-0.3	-0.1	-0.6	-0.5	-0.1	-0.7	0.8	2.6	-0.5	-0.6	3.8	0.5	0.5	-0.6	-0.7	0.1	-0.1	
12. Level of gross debt (end of year)	8.2	4.8	5.6	5.1	4.5	4.4	3.7	4.5	7.0	6.6	5.9	9.7	10.2	10.7	10.1	9.4	9.5	9.4	

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

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

3) Line 7 = line 10.

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

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

Table 4A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Ireland

(Mrd EURO-IEP)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	7.6	14.0	17.7	19.7	22.3	25.1	25.9	22.5	18.4	18.1	17.8	18.3	19.3	21.2	22.5	23.4	24.7	25.7
2. Current taxes on income and wealth	7.2	14.9	18.1	20.2	21.8	25.3	26.1	23.0	20.1	19.6	20.8	22.3	22.9	24.9	27.9	29.3	30.5	32.1
3. Social contributions	3.3	5.3	7.2	8.0	8.7	9.6	10.7	11.0	10.2	9.5	10.4	9.9	10.4	11.0	11.4	11.9	12.5	12.9
4. Of which actual social contributions	2.4	3.9	5.4	5.9	6.5	7.1	8.1	8.3	8.8	8.4	9.0	8.5	9.0	9.6	10.0	10.4	10.9	11.3
5. Other current revenue, including sales	2.1	3.0	3.8	4.1	4.7	5.4	5.7	6.6	6.7	7.7	7.9	8.4	8.3	8.0	8.2	7.0	7.1	6.4
6. Total current revenue	20.2	37.3	46.8	52.0	57.5	65.3	68.3	63.1	55.4	54.8	56.9	58.9	60.9	65.0	69.9	71.6	74.8	77.2
7. Government consumption expenditure	9.4	15.9	23.3	25.2	27.3	30.1	33.4	35.3	34.3	31.6	31.6	31.1	30.6	31.7	32.1	33.9	35.0	35.9
8. Collective consumption	2.9	5.9	8.0	8.4	9.5	10.7	12.0	13.0	11.3	9.8	10.1	9.8	9.7	10.1	10.4	10.6	10.8	11.0
9. Social transfers in kind	6.5	10.0	15.4	16.8	17.8	19.4	21.4	22.3	22.9	21.8	21.5	21.4	20.9	21.6	21.7	23.3	24.2	24.9
10. Compensation of employees	5.8	8.9	13.3	14.5	16.6	18.2	19.9	21.2	20.7	19.3	19.4	19.0	18.6	18.3	18.9	19.7	20.6	21.3
11. Intermediate consumption	3.1	5.5	7.6	8.1	7.9	8.8	9.7	10.0	10.0	9.2	8.8	8.3	8.2	8.9	9.2	9.6	9.9	10.2
12. Social transfers other than in kind	5.8	7.9	12.0	13.3	15.0	16.8	19.1	21.7	24.2	23.8	23.9	24.2	23.5	23.0	23.1	23.0	23.6	24.1
13. Social transfers in kind via market producers	0.7	1.6	2.6	2.9	3.3	3.7	4.1	4.5	4.6	5.0	5.0	5.2	5.0	5.2	5.1	5.1	5.2	5.2
14. Interest	2.8	2.1	1.8	1.7	1.7	1.8	2.0	2.4	3.4	4.7	5.7	7.2	7.6	7.4	6.7	6.2	6.1	6.0
15. Subsidies	0.5	1.1	1.5	1.5	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.9	1.9	1.9	1.8	1.7	1.7	1.7
16. Other current expenditure	1.4	1.5	2.6	2.8	3.1	3.4	3.1	3.5	2.7	2.7	2.6	2.5	2.9	2.8	2.6	3.1	3.1	3.2
17. Total current expenditure	20.3	28.6	41.5	44.9	49.3	54.3	59.7	65.4	67.6	66.5	67.1	68.4	67.8	67.5	67.4	68.3	70.0	71.6
18. Gross saving	0.0	8.6	5.3	7.1	8.2	11.0	8.6	-2.3	-12.1	-11.6	-10.2	-9.5	-6.8	-2.5	2.6	3.3	4.7	5.6
19. Capital transfers received	1.0	1.5	1.8	1.8	2.0	2.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.8	0.6	0.5	0.6	0.6
20. Total revenue	21.2	38.7	48.6	53.9	59.5	67.8	71.3	65.4	56.5	55.4	57.7	59.5	61.5	65.8	70.5	72.1	75.4	77.8
21. Gross fixed capital formation	1.3	3.8	5.3	5.4	5.9	6.9	9.1	9.7	6.2	5.6	4.2	3.5	3.5	4.2	4.3	4.6	5.1	5.8
22. Other capital expenditure	0.8	1.1	1.2	1.5	1.5	1.4	1.9	3.4	6.1	37.0	8.3	1.6	0.4	1.3	3.6	1.6	1.6	1.6
23. Total expenditure	22.4	33.5	48.0	51.8	56.7	62.6	70.7	78.5	80.0	109.1	79.6	73.5	71.7	73.0	75.3	74.4	76.7	78.9
24. Tax burden	17.6	33.3	41.5	46.2	51.1	58.1	60.8	54.4	47.7	46.6	48.1	49.7	51.8	56.3	61.1	63.9	66.9	69.9
25. Net lending (+) or net borrowing (-)	-1.2	5.3	0.6	2.1	2.7	5.2	0.5	-13.1	-23.4	-53.7	-21.8	-14.0	-10.2	-7.2	-4.8	-2.3	-1.3	-1.1

Table 4B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Ireland

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	13.9	13.0	12.1	12.6	13.1	13.6	13.1	12.0	10.8	10.8	10.3	10.4	10.7	11.0	8.8	8.8	8.9	8.8
2. Current taxes on income and wealth	13.2	13.8	12.5	12.9	12.8	13.6	13.2	12.2	11.9	11.7	12.0	12.7	12.7	12.9	10.9	11.0	11.0	11.0
3. Social contributions	6.0	4.9	5.0	5.1	5.1	5.2	5.4	5.9	6.0	5.7	6.0	5.6	5.8	5.7	4.5	4.5	4.5	4.4
4. Of which actual social contributions	4.3	3.6	3.7	3.8	3.8	3.9	4.1	4.4	5.2	5.0	5.2	4.8	5.0	5.0	3.9	3.9	3.9	3.9
5. Other current revenue, including sales	3.8	2.8	2.6	2.7	2.7	2.9	2.9	3.5	4.0	4.6	4.5	4.8	4.6	4.1	3.2	2.7	2.6	2.2
6. Total current revenue	36.9	34.4	32.2	33.3	33.8	35.3	34.6	33.6	32.7	32.8	32.9	33.5	33.8	33.7	27.3	27.0	26.9	26.4
7. Government consumption expenditure	17.2	14.7	16.0	16.1	16.0	16.2	16.9	18.8	20.2	18.9	18.2	17.7	17.0	16.4	12.5	12.8	12.6	12.3
8. Collective consumption	5.3	5.5	5.5	5.4	5.6	5.8	6.1	7.0	6.7	5.8	5.8	5.6	5.4	5.2	4.1	4.0	3.9	3.8
9. Social transfers in kind	11.9	9.2	10.6	10.7	10.5	10.5	10.8	11.9	13.5	13.1	12.4	12.2	11.6	11.2	8.5	8.8	8.7	8.5
10. Compensation of employees	10.6	8.2	9.2	9.3	9.7	9.8	10.1	11.3	12.2	11.5	11.2	10.8	10.3	9.5	7.4	7.4	7.4	7.3
11. Intermediate consumption	5.7	5.1	5.2	5.2	4.6	4.7	4.9	5.3	5.9	5.5	5.1	4.7	4.5	4.6	3.6	3.6	3.6	3.5
12. Social transfers other than in kind	10.6	7.3	8.3	8.5	8.8	9.1	9.7	11.6	14.3	14.3	13.8	13.8	13.1	11.9	9.0	8.7	8.5	8.3
13. Social transfers in kind via market producers	1.3	1.5	1.8	1.8	1.9	2.0	2.1	2.4	2.7	3.0	2.9	3.0	2.8	2.7	2.0	1.9	1.9	1.8
14. Interest	5.1	1.9	1.2	1.1	1.0	1.0	1.0	1.3	2.0	2.8	3.3	4.1	4.2	3.9	2.6	2.3	2.2	2.0
15. Subsidies	1.0	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	1.0	1.1	1.1	1.0	0.7	0.6	0.6	0.6
16. Other current expenditure	2.5	1.4	1.8	1.8	1.8	1.8	1.6	1.9	1.6	1.6	1.5	1.4	1.6	1.4	1.0	1.2	1.1	1.1
17. Total current expenditure	37.0	26.4	28.5	28.7	29.0	29.3	30.3	34.8	39.8	39.8	38.7	38.9	37.6	35.0	26.3	25.8	25.2	24.5
18. Gross saving	-0.1	8.0	3.7	4.6	4.8	5.9	4.3	-1.2	-7.1	-7.0	-5.9	-5.4	-3.8	-1.3	1.0	1.2	1.7	1.9
19. Capital transfers received	1.8	1.4	1.2	1.2	1.2	1.4	1.5	1.2	0.6	0.3	0.5	0.3	0.3	0.4	0.2	0.2	0.2	0.2
20. Total revenue	38.7	35.7	33.4	34.5	34.9	36.6	36.1	34.8	33.3	33.2	33.3	33.8	34.1	34.1	27.6	27.2	27.1	26.6
21. Gross fixed capital formation	2.3	3.5	3.6	3.5	3.5	3.7	4.6	5.2	3.7	3.3	2.4	2.0	2.0	2.2	1.7	1.7	1.8	2.0
22. Other capital expenditure	1.5	1.0	0.9	0.9	0.9	0.7	1.0	1.8	3.6	22.2	4.8	0.9	0.2	0.7	1.4	0.6	0.6	0.5
23. Total expenditure	40.8	30.9	33.0	33.2	33.3	33.8	35.8	41.8	47.1	65.3	46.0	41.8	39.8	37.8	29.4	28.1	27.6	27.0
24. Tax burden	32.0	30.8	28.5	29.6	30.0	31.4	30.8	29.0	28.1	27.9	27.8	28.3	28.7	29.1	23.9	24.1	24.1	24.0
25. Net lending (+) or net borrowing (-)	-2.1	4.9	0.4	1.3	1.6	2.8	0.3	-7.0	-13.8	-32.1	-12.6	-8.0	-5.7	-3.7	-1.9	-0.9	-0.5	-0.4

Table 4C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Ireland

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	10.8	15.0	9.3	11.5	13.4	12.3	3.1	-12.8	-18.6	-1.6	-1.6	3.2	5.1	9.9	5.9	4.1	5.7	4.1
2. Current taxes on income and wealth	14.0	15.9	10.5	11.2	8.0	15.9	3.3	-12.0	-12.4	-2.6	6.4	7.0	2.8	8.5	12.0	5.0	4.2	5.3
3. Social contributions	3.0	17.8	7.7	10.9	8.8	9.5	11.9	2.7	-6.7	-7.4	9.3	-4.8	5.4	5.5	3.7	4.4	4.8	4.0
4. Of which actual social contributions	2.6	18.1	6.8	11.2	9.4	9.7	13.6	2.6	5.6	-4.1	7.2	-6.2	6.3	6.2	4.6	4.1	4.6	3.6
5. Other current revenue, including sales	9.8	14.5	6.2	9.2	12.5	15.6	5.8	15.9	2.2	14.3	2.2	6.5	-0.9	-4.2	3.0	-14.4	0.9	-9.8
6. Total current revenue	10.6	15.7	9.2	11.1	10.5	13.5	4.7	-7.7	-12.1	-1.1	3.7	3.6	3.5	6.7	7.5	2.3	4.5	3.2
7. Government consumption expenditure	5.7	14.9	8.8	8.0	8.3	10.1	11.0	5.9	-3.0	-7.8	0.0	-1.4	-1.8	3.5	1.4	5.6	3.2	2.6
8. Collective consumption	6.0	35.1	4.9	6.0	12.4	12.9	11.6	9.1	-13.0	-13.9	3.2	-3.0	-0.5	3.7	2.8	2.0	2.0	2.0
9. Social transfers in kind	5.6	5.5	10.9	9.0	6.3	8.6	10.6	4.1	2.9	-4.8	-1.5	-0.6	-2.3	3.4	0.7	7.4	3.8	2.9
10. Compensation of employees	5.3	12.9	11.4	8.7	14.3	9.6	9.6	6.5	-2.3	-6.9	0.5	-2.0	-2.1	-1.3	2.9	4.4	4.6	3.1
11. Intermediate consumption	4.2	13.6	5.7	6.6	-3.0	11.2	10.8	3.1	-0.5	-8.2	-4.0	-5.2	-1.8	8.7	3.2	4.1	3.2	3.0
12. Social transfers other than in kind	5.7	5.5	7.3	10.3	13.4	11.6	13.6	13.9	11.5	-1.7	0.2	1.5	-2.9	-2.2	0.5	-0.7	2.7	2.2
13. Social transfers in kind via market producers	11.5	22.2	11.4	11.9	14.3	11.2	11.7	10.7	1.7	7.4	0.1	5.7	-3.8	3.0	-1.5	-0.2	1.4	0.3
14. Interest	-6.0	-3.8	-1.0	-3.4	1.6	6.3	7.2	21.1	42.3	39.0	20.6	25.5	6.1	-2.2	-10.1	-7.1	-1.8	-2.0
15. Subsidies	12.6	3.6	6.7	3.4	12.1	-2.8	7.2	6.9	-1.7	-3.2	-5.7	11.4	-0.4	-3.1	-3.7	-5.1	-1.3	4.3
16. Other current expenditure 1)	0.2	-0.1	0.1	0.0	0.0	0.0	-0.2	0.3	-0.3	0.0	-0.1	-0.1	0.2	-0.2	-0.4	0.2	-0.1	0.0
17. Total current expenditure	5.1	9.4	8.5	8.2	9.9	10.1	10.0	9.4	3.4	-1.6	0.9	2.1	-0.9	-0.4	-0.3	1.4	2.6	2.2
18. Gross saving 1)	1.8	1.5	0.3	0.9	0.2	1.1	-1.6	-5.6	-5.9	0.2	1.1	0.5	1.6	2.5	2.3	0.2	0.5	0.2
19. Capital transfers received	-2.5	-1.7	10.8	1.3	7.6	28.8	15.7	-21.0	-54.2	-46.7	50.3	-31.5	-1.3	32.5	-21.2	-9.7	10.0	5.1
20. Total revenue	10.0	14.9	9.3	10.7	10.4	14.0	5.1	-8.2	-13.6	-2.0	4.2	3.1	3.4	7.0	7.2	2.2	4.5	3.3
21. Gross fixed capital formation	15.8	30.4	-7.2	3.0	9.5	16.6	31.3	6.8	-35.8	-10.8	-25.1	-16.7	1.8	18.2	4.2	5.6	10.8	13.8
22. Other capital expenditure 1)	-0.4	-1.6	0.1	0.1	-0.1	-0.1	0.2	0.9	1.8	18.5	-17.4	-3.9	-0.7	0.5	0.7	-0.8	0.0	0.0
23. Total expenditure	4.9	6.3	6.9	7.8	9.6	10.3	13.0	11.0	1.9	36.4	-27.1	-7.6	-2.4	1.8	3.2	-1.2	3.0	2.9
24. Tax burden	10.8	15.8	9.6	11.3	10.7	13.6	4.6	-10.4	-12.3	-2.5	3.4	3.1	4.3	8.8	8.5	4.5	4.8	4.6
25. Net lending (+) or net borrowing (-)	1.9	2.5	0.7	0.9	0.3	1.2	-2.5	-7.3	-6.8	-18.3	19.5	4.6	2.3	1.9	1.9	1.0	0.4	0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	2.1	-1.0	-0.4	-1.3	-1.6	-2.8	-0.3	7.0	13.8	32.1	12.6	8.0	5.7	3.7	1.9	0.9	0.5	0.4
2. Interest payments (% of GDP)	5.1	1.4	1.2	1.1	1.0	1.0	1.0	1.3	2.0	2.8	3.3	4.1	4.2	3.9	2.6	2.3	2.2	2.0
3. Implicit interest rate 2)	:	4.5	4.3	3.9	3.9	4.2	4.5	5.1	4.3	4.5	4.0	3.8	3.6	3.5	3.3	3.1	3.1	2.9
4. Nominal GDP growth rate	13.0	12.5	7.1	7.3	9.0	8.7	6.6	-4.9	-9.6	-1.5	3.6	1.6	2.5	7.2	32.4	3.6	4.8	5.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.1	-1.0	-0.4	-1.3	-1.6	-2.8	-0.3	7.0	13.8	32.1	12.6	8.0	5.7	3.7	1.9	0.9	0.5	0.4
6. Contribution of nominal GDP growth	:	-4.0	-2.0	-2.0	-2.3	-2.1	-1.5	1.2	4.5	1.0	-3.0	-1.7	-3.0	-8.0	-25.8	-2.7	-3.4	-3.6
7. Stock-flow adjustment 3)	:	2.1	1.8	1.7	1.8	2.4	2.0	10.3	1.0	-8.4	13.7	3.6	-2.7	-9.9	-2.7	-1.4	1.2	1.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.0	-2.4	-1.6	-2.4	-2.6	-3.8	-1.3	5.7	11.8	29.3	9.3	3.9	1.4	-0.1	-0.7	-1.5	-1.7	-1.7
9. Snow-ball effect	:	-2.6	-0.8	-0.9	-1.3	-1.1	-0.5	2.5	6.5	3.8	0.3	2.4	1.3	-4.2	-23.2	-0.4	-1.2	-1.5
10. Stock-flow adjustment 3)	:	2.1	1.8	1.7	1.8	2.4	2.0	10.3	1.0	-8.4	13.7	3.6	-2.7	-9.9	-2.7	-1.4	1.2	1.6
(% of GDP)																		
11. Change in gross debt 5)	:	-2.8	-0.6	-1.7	-2.1	-2.5	0.3	18.5	19.3	24.6	23.3	9.9	0.0	-14.2	-26.6	-3.3	-1.8	-1.6
12. Level of gross debt (end of year)	78.6	33.2	29.9	28.2	26.1	23.6	23.9	42.4	61.7	86.3	109.6	119.5	119.5	105.2	78.6	75.4	73.6	71.9

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 5A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Greece	(Mrd EURO-GRD)																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	11.4	18.5	21.7	22.4	23.6	26.7	29.2	30.4	27.8	28.5	28.0	25.9	25.5	27.6	28.3	29.6	30.5	31.4
2. Current taxes on income and wealth	6.1	13.8	14.5	15.6	17.9	18.0	19.2	19.6	20.3	18.7	19.1	20.7	18.9	17.4	16.5	16.4	17.1	17.7
3. Social contributions	9.6	16.3	22.3	23.4	24.5	25.9	28.9	30.6	29.3	29.7	27.3	26.6	24.5	24.1	24.4	24.9	25.8	26.2
4. Of which actual social contributions	8.4	14.3	19.7	20.4	21.3	22.4	24.9	26.0	24.2	24.7	22.1	20.9	19.4	18.6	18.8	19.2	19.9	20.2
5. Other current revenue, including sales	5.1	7.2	8.4	10.6	8.7	9.4	10.9	12.4	11.8	11.8	11.6	10.8	12.3	10.0	9.5	9.1	8.4	8.3
6. Total current revenue	32.2	55.8	66.9	72.1	74.7	80.0	88.2	93.1	89.3	88.6	85.9	84.1	81.2	79.0	78.7	80.1	81.8	83.5
7. Government consumption expenditure	16.6	25.8	33.9	37.1	39.9	43.9	47.8	50.2	55.4	50.3	45.0	41.6	36.9	36.2	35.5	35.2	35.3	35.5
8. Collective consumption	9.2	13.3	16.7	19.2	19.5	22.1	24.1	24.8	28.3	25.6	22.9	22.1	20.2	20.7	20.2	19.6	20.1	21.1
9. Social transfers in kind	7.4	12.5	17.2	17.9	20.4	21.8	23.6	25.4	27.1	24.7	22.1	19.5	16.8	15.5	15.3	15.6	15.2	14.4
10. Compensation of employees	9.5	14.9	19.0	21.9	22.7	24.0	25.8	28.0	31.1	28.1	26.1	24.5	22.1	21.9	21.6	21.9	21.9	21.9
11. Intermediate consumption	5.0	7.4	10.5	12.3	11.7	13.6	15.6	15.1	15.9	13.9	10.2	9.8	8.6	8.7	8.4	8.3	8.0	7.9
12. Social transfers other than in kind	10.2	17.4	23.5	24.8	27.1	30.4	33.9	38.8	41.6	40.1	40.4	38.8	34.3	34.6	35.0	35.3	34.8	34.0
13. Social transfers in kind via market producers	1.8	3.1	4.2	4.4	4.9	5.5	6.1	6.9	7.3	7.2	7.1	5.5	4.4	3.8	4.0	3.9	4.0	4.1
14. Interest	10.0	9.7	8.8	9.3	9.4	9.6	10.5	11.7	12.0	13.2	15.1	9.7	7.3	7.1	6.3	5.7	5.6	5.3
15. Subsidies	0.2	0.0	0.3	0.2	0.2	0.1	0.2	0.1	0.2	0.3	1.3	1.3	1.9	1.6	1.7	1.8	1.7	1.7
16. Other current expenditure	1.7	2.2	2.9	3.8	4.2	3.7	4.2	4.9	4.7	4.4	3.4	2.9	3.2	3.5	2.8	2.8	2.4	2.3
17. Total current expenditure	38.3	54.8	69.1	76.8	80.1	87.0	96.2	105.5	112.8	107.2	103.6	92.6	81.7	81.3	79.8	79.7	78.4	77.1
18. Gross saving	-6.1	1.0	-2.2	-4.7	-5.4	-7.0	-8.0	-12.4	-23.6	-18.6	-17.6	-8.5	-0.5	-2.3	-1.1	0.3	3.4	6.5
19. Capital transfers received	1.5	4.0	2.4	3.1	3.7	5.3	5.7	5.3	3.2	4.7	5.3	5.0	7.6	4.6	5.4	5.8	5.7	5.7
20. Total revenue	33.8	59.8	69.3	75.1	78.4	85.3	93.9	98.4	92.5	93.3	91.2	89.1	88.8	83.6	84.1	85.9	87.5	89.3
21. Gross fixed capital formation	3.6	7.1	10.6	11.0	8.8	12.5	11.3	13.5	13.6	8.3	5.1	4.8	6.2	6.5	6.9	7.1	7.4	7.0
22. Other capital expenditure	0.8	3.7	3.6	4.5	1.9	-1.2	2.0	4.0	2.1	3.1	3.9	8.6	24.7	2.2	10.6	3.3	3.5	3.5
23. Total expenditure	42.8	65.6	83.4	92.2	90.8	98.3	109.5	123.0	128.5	118.6	112.5	106.0	112.5	90.0	97.3	90.2	89.3	87.6
24. Tax burden	26.3	47.2	56.3	59.0	63.5	67.6	74.0	77.0	73.0	72.4	69.6	67.8	64.0	63.9	64.0	65.7	67.9	69.6
25. Net lending (+) or net borrowing (-)	-9.1	-5.7	-14.0	-17.1	-12.3	-13.0	-15.6	-24.6	-36.0	-25.3	-21.3	-16.9	-23.8	-6.4	-13.2	-4.3	-1.8	1.7

Table 5B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Greece

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	12.3	13.1	12.1	11.6	11.9	12.2	12.6	12.6	11.7	12.6	13.5	13.6	14.1	15.5	16.1	17.0	16.8	16.6
2. Current taxes on income and wealth	6.6	9.8	8.1	8.1	9.0	8.3	8.3	8.1	8.5	8.3	9.2	10.8	10.5	9.8	9.4	9.4	9.5	9.4
3. Social contributions	10.4	11.6	12.5	12.1	12.3	11.9	12.4	12.7	12.4	13.1	13.2	13.9	13.5	13.5	13.9	14.3	14.3	13.9
4. Of which actual social contributions	9.0	10.1	11.0	10.5	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.7	11.0	11.0	10.7
5. Other current revenue, including sales	5.4	5.1	4.7	5.5	4.4	4.3	4.7	5.1	5.0	5.2	5.6	5.7	6.8	5.6	5.4	5.2	4.6	4.4
6. Total current revenue	34.6	39.5	37.4	37.2	37.5	36.7	37.9	38.5	37.6	39.2	41.5	44.0	44.9	44.4	44.8	45.8	45.1	44.2
7. Government consumption expenditure	17.8	18.3	19.0	19.2	20.0	20.2	20.5	20.7	23.3	22.2	21.7	21.8	20.5	20.3	20.2	20.1	19.5	18.8
8. Collective consumption	9.8	9.4	9.3	9.9	9.8	10.1	10.4	10.2	11.9	11.3	11.0	11.6	11.2	11.6	11.5	11.2	11.1	11.2
9. Social transfers in kind	8.0	8.8	9.6	9.3	10.2	10.0	10.2	10.5	11.4	10.9	10.7	10.2	9.3	8.7	8.7	8.9	8.4	7.6
10. Compensation of employees	10.2	10.5	10.6	11.3	11.4	11.0	11.1	11.6	13.1	12.4	12.6	12.8	12.2	12.3	12.3	12.5	12.1	11.6
11. Intermediate consumption	5.3	5.3	5.9	6.4	5.9	6.3	6.7	6.2	6.7	6.1	4.9	5.1	4.7	4.9	4.8	4.8	4.4	4.2
12. Social transfers other than in kind	11.0	12.3	13.1	12.8	13.6	14.0	14.6	16.0	17.5	17.7	19.5	20.3	19.0	19.4	19.9	20.2	19.2	18.0
13. Social transfers in kind via market producers	2.0	2.2	2.4	2.3	2.4	2.5	2.6	2.9	3.1	3.2	3.4	2.9	2.4	2.1	2.3	2.2	2.2	2.2
14. Interest	10.7	6.9	4.9	4.8	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	4.0	3.6	3.3	3.1	2.8
15. Subsidies	0.2	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.1	0.2	0.6	0.7	1.1	0.9	0.9	1.0	1.0	0.9
16. Other current expenditure	1.8	1.6	1.6	2.0	2.1	1.7	1.8	2.0	2.0	1.9	1.6	1.5	1.8	2.0	1.6	1.6	1.3	1.2
17. Total current expenditure	41.2	38.8	38.6	39.6	40.2	39.9	41.4	43.6	47.5	47.4	50.0	48.4	45.2	45.7	45.4	45.6	43.3	40.8
18. Gross saving	-6.6	0.7	-1.2	-2.4	-2.7	-3.2	-3.4	-5.1	-9.9	-8.2	-8.5	-4.4	-0.3	-1.3	-0.6	0.2	1.9	3.4
19. Capital transfers received	1.6	2.9	1.4	1.6	1.9	2.4	2.4	2.2	1.4	2.1	2.6	2.6	4.2	2.6	3.1	3.3	3.2	3.0
20. Total revenue	36.3	42.4	38.8	38.8	39.4	39.2	40.4	40.7	38.9	41.3	44.1	46.6	49.1	47.0	47.9	49.1	48.3	47.2
21. Gross fixed capital formation	3.9	5.1	5.9	5.7	4.4	5.7	4.9	5.6	5.7	3.7	2.5	2.5	3.4	3.7	3.9	4.1	4.1	3.7
22. Other capital expenditure	0.9	2.6	2.0	2.3	0.9	-0.6	0.9	1.7	0.9	1.4	1.9	4.5	13.6	1.2	6.0	1.9	1.9	1.9
23. Total expenditure	46.0	46.4	46.6	47.6	45.6	45.1	47.1	50.8	54.1	52.5	54.4	55.4	62.3	50.6	55.4	51.6	49.3	46.4
24. Tax burden	28.3	33.4	31.5	30.5	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.9	36.4	37.6	37.5	36.8
25. Net lending (+) or net borrowing (-)	-9.7	-4.1	-7.8	-8.8	-6.2	-5.9	-6.7	-10.2	-15.1	-11.2	-10.3	-8.8	-13.2	-3.6	-7.5	-2.5	-1.0	0.9

Table 5C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Greece

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	13.3	6.5	3.2	3.5	5.3	12.9	9.6	4.0	-8.5	2.3	-1.7	-7.2	-1.9	8.5	2.3	4.9	2.8	3.0
2. Current taxes on income and wealth	8.0	16.4	0.0	7.9	14.5	0.7	6.6	2.3	3.3	-7.9	2.2	8.3	-8.4	-8.3	-4.6	-0.8	4.3	3.2
3. Social contributions	11.1	10.6	8.7	5.1	4.7	5.5	11.6	6.1	-4.2	1.2	-8.2	-2.4	-8.1	-1.5	1.4	2.1	3.5	1.5
4. Of which actual social contributions	11.5	11.3	8.6	3.5	4.7	4.8	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-4.0	1.2	2.1	3.5	1.5
5. Other current revenue, including sales	7.4	4.4	10.1	25.0	-17.9	8.9	15.4	14.2	-5.2	-0.3	-1.4	-6.6	14.0	-19.2	-5.1	-4.4	-7.6	-1.3
6. Total current revenue	10.7	9.7	5.1	7.7	3.7	7.1	10.2	5.6	-4.2	-0.7	-3.0	-2.2	-3.4	-2.7	-0.4	1.7	2.1	2.1
7. Government consumption expenditure	9.6	7.2	7.9	9.4	7.5	10.1	8.7	5.1	10.4	-9.3	-10.6	-7.4	-11.2	-2.1	-1.9	-0.9	0.4	0.4
8. Collective consumption	6.9	5.1	3.5	14.9	1.6	13.4	9.2	2.7	14.4	-9.8	-10.6	-3.3	-8.6	2.3	-2.2	-3.2	2.9	4.8
9. Social transfers in kind	12.9	9.6	12.6	4.1	13.8	6.9	8.3	7.5	6.6	-8.7	-10.6	-11.7	-14.2	-7.4	-1.4	2.1	-2.7	-5.5
10. Compensation of employees	4.7	8.3	6.8	15.3	3.7	5.7	7.5	8.8	10.7	-9.6	-7.0	-6.1	-10.0	-0.5	-1.4	1.0	0.1	-0.2
11. Intermediate consumption	14.2	2.0	12.1	17.3	-4.9	16.2	14.7	-3.6	5.7	-13.0	-26.4	-4.1	-12.5	1.8	-3.9	-0.3	-4.3	-1.7
12. Social transfers other than in kind	11.0	11.2	13.9	5.9	9.1	12.4	11.3	14.4	7.2	-3.5	0.7	-3.8	-11.8	0.9	1.1	0.9	-1.3	-2.2
13. Social transfers in kind via market producers	12.3	9.4	10.4	5.1	10.3	13.3	10.6	13.5	5.7	-1.8	-1.6	-22.4	-20.1	-13.6	5.9	-3.2	1.7	4.4
14. Interest	6.2	-4.6	-3.8	5.8	0.9	2.9	8.8	11.3	2.7	10.6	13.9	-35.4	-25.3	-2.5	-10.9	-9.3	-1.9	-5.8
15. Subsidies	58.7	-59.4	382.7	-24.7	-10.6	-52.7	143.8	-49.2	136.4	46.6	287.8	-5.8	54.6	-15.1	0.6	10.5	-5.2	-4.4
16. Other current expenditure 1)	0.0	-0.1	0.2	0.3	0.1	-0.4	0.1	0.2	0.0	0.0	-0.3	-0.1	0.2	0.2	-0.4	0.0	-0.3	-0.1
17. Total current expenditure	8.7	5.5	9.6	11.1	4.4	8.6	10.6	9.6	7.0	-5.0	-3.4	-10.6	-11.7	-0.5	-1.8	-0.1	-1.7	-1.7
18. Gross saving 1)	0.7	1.5	-1.6	-1.2	-0.3	-0.5	-0.2	-1.7	-4.8	1.7	-0.3	4.1	4.2	-1.0	0.6	0.8	1.7	1.6
19. Capital transfers received	55.4	29.0	82.0	25.8	21.5	42.3	7.3	-7.3	-38.7	45.6	12.5	-6.2	52.5	-39.8	18.6	7.1	-1.0	-0.3
20. Total revenue	12.7	10.8	6.7	8.3	4.4	8.8	10.1	4.8	-6.0	0.9	-2.2	-2.4	-0.3	-5.8	0.6	2.1	1.9	2.0
21. Gross fixed capital formation	16.8	-1.8	32.8	3.7	-20.1	41.7	-9.6	19.7	0.4	-38.6	-38.9	-5.9	29.3	5.4	6.0	3.1	3.6	-4.9
22. Other capital expenditure 1)	-0.4	0.7	-0.3	0.3	-1.4	-1.5	1.4	0.8	-0.8	0.5	0.5	2.6	9.1	-12.4	4.8	-4.1	0.0	-0.1
23. Total expenditure	8.5	6.2	11.3	10.7	-1.6	8.3	11.4	12.3	4.4	-7.7	-5.1	-5.8	6.2	-20.0	8.1	-7.4	-1.0	-1.9
24. Tax burden	11.3	10.9	4.0	4.7	7.6	6.5	9.4	4.0	-5.1	-0.9	-3.8	-2.6	-5.5	-0.3	0.2	2.6	3.3	2.6
25. Net lending (+) or net borrowing (-)	1.6	1.7	-1.8	-1.0	2.6	0.2	-0.8	-3.5	-5.0	3.9	0.9	1.4	-4.3	9.5	-3.9	5.1	1.5	1.9

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	9.7	5.5	7.8	8.8	6.2	5.9	6.7	10.2	15.1	11.2	10.3	8.8	13.2	3.6	7.5	2.5	1.0	-0.9	
2. Interest payments (% of GDP)	10.7	6.3	4.9	4.8	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	4.0	3.6	3.3	3.1	2.8	
3. Implicit interest rate 2)	:	6.5	5.1	5.1	4.7	4.5	4.6	4.9	4.5	4.4	4.6	2.7	2.4	2.2	2.0	1.8	1.8	1.6	
4. Nominal GDP growth rate	12.1	7.7	9.4	8.3	2.9	9.3	6.8	4.0	-1.8	-4.8	-8.4	-7.6	-5.5	-1.5	-1.3	-0.5	3.6	4.3	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	9.7	5.5	7.8	8.8	6.2	5.9	6.7	10.2	15.1	11.2	10.3	8.8	13.2	3.6	7.5	2.5	1.0	-0.9	
6. Contribution of nominal GDP growth	:	-7.5	-9.1	-7.8	-2.9	-9.2	-6.6	-4.0	2.1	6.5	13.4	14.2	9.3	2.7	2.3	0.9	-6.3	-7.4	
7. Stock-flow adjustment 3)	:	4.2	-2.2	0.3	1.2	-0.6	-0.6	0.1	0.1	1.9	2.1	-35.6	-4.6	-4.0	-12.1	0.9	2.8	1.6	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.0	-0.8	2.9	4.0	1.5	1.5	2.2	5.4	10.1	5.3	3.0	3.7	9.1	-0.4	3.9	-0.8	-2.1	-3.7	
9. Snow-ball effect	:	-1.3	-4.2	-3.0	1.8	-4.8	-2.1	0.9	7.1	12.3	20.7	19.3	13.3	6.7	5.9	4.2	-3.2	-4.6	
10. Stock-flow adjustment 3)	:	4.2	-2.2	0.3	1.2	-0.6	-0.6	0.1	0.1	1.9	2.1	-35.6	-4.6	-4.0	-12.1	0.9	2.8	1.6	
(% of GDP)																			
11. Change in gross debt 5)	:	2.1	-3.4	1.4	4.5	-3.8	-0.5	6.3	17.3	19.5	25.8	-12.5	17.9	2.3	-2.3	4.2	-2.5	-6.7	
12. Level of gross debt (end of year)	99.0	107.1	101.5	102.9	107.4	103.6	103.1	109.4	126.7	146.2	172.1	159.6	177.4	179.7	177.4	181.6	179.1	172.4	

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

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

3) Line 7 = line 10.

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

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

Table 6A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Spain	(Mrd EURO-ESP)																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	46.5	74.1	91.5	101.8	113.8	123.7	124.6	108.1	92.2	110.4	106.5	108.6	115.0	119.6	127.6	132.0	137.1	141.7
2. Current taxes on income and wealth	44.6	64.5	78.8	88.1	100.8	116.8	137.6	116.6	101.6	100.6	102.0	106.3	105.2	105.6	109.1	107.3	110.2	116.6
3. Social contributions	57.0	81.4	102.1	109.2	117.5	127.1	136.4	142.0	139.7	138.6	137.8	131.9	128.2	130.1	132.3	136.5	140.5	144.0
4. Of which actual social contributions	52.9	76.0	96.0	102.7	110.7	119.9	128.7	133.9	131.0	129.7	129.0	123.3	120.1	122.2	124.5	128.5	132.3	135.6
5. Other current revenue, including sales	19.9	22.1	26.1	26.5	28.4	33.1	38.0	40.1	42.0	41.2	41.5	42.9	43.4	42.2	39.8	40.9	41.8	43.0
6. Total current revenue	168.1	242.1	298.5	325.6	360.5	400.7	436.6	406.9	375.5	390.9	387.8	389.6	391.8	397.5	408.8	416.8	429.6	445.4
7. Government consumption expenditure	81.1	108.1	134.7	147.8	161.1	174.9	191.0	209.5	221.0	221.7	219.7	205.2	201.8	202.0	208.5	212.3	215.9	221.9
8. Collective consumption	36.1	46.9	58.1	62.7	67.3	73.9	81.1	88.9	91.8	94.1	94.2	88.4	87.4	87.9	89.9	91.6	92.4	93.2
9. Social transfers in kind	45.0	61.2	76.6	85.1	93.8	101.0	109.9	120.6	129.2	127.7	125.4	116.9	114.4	114.1	118.5	120.7	123.5	128.7
10. Compensation of employees	50.3	65.0	78.8	84.5	90.7	98.0	107.4	118.1	125.6	124.9	122.6	113.9	114.7	115.2	119.1	122.4	124.1	127.0
11. Intermediate consumption	19.7	26.0	34.4	38.7	43.2	47.2	54.2	59.2	61.0	61.1	61.3	58.6	54.7	55.1	57.1	57.1	57.5	59.5
12. Social transfers other than in kind	60.8	75.8	92.6	99.6	106.6	114.0	123.8	137.1	155.1	162.7	164.2	168.5	170.8	171.1	170.4	173.3	176.1	179.2
13. Social transfers in kind via market producers	9.5	14.8	18.7	21.1	23.4	26.2	26.0	28.9	31.7	31.6	30.5	28.6	28.2	27.7	28.4	29.2	29.8	30.7
14. Interest	22.7	20.4	18.5	17.1	16.2	16.1	16.9	17.3	18.3	20.2	26.3	30.9	35.6	36.0	33.2	31.3	30.4	29.5
15. Subsidies	4.6	7.5	8.6	8.9	9.7	10.4	11.9	12.4	12.5	12.4	12.2	10.0	10.9	11.4	12.5	12.3	12.7	13.2
16. Other current expenditure	6.2	10.5	13.2	13.6	15.4	17.2	17.0	19.6	20.6	18.3	19.6	17.2	18.2	17.5	16.6	18.0	18.3	18.9
17. Total current expenditure	173.8	219.9	264.7	283.4	305.2	329.1	357.2	392.6	424.8	431.1	436.8	427.7	433.1	434.0	437.4	443.6	448.8	458.0
18. Gross saving	-5.8	22.2	33.8	42.2	55.3	71.6	79.4	14.3	-49.3	-40.2	-49.0	-38.1	-41.3	-36.6	-28.6	-26.8	-19.2	-12.6
19. Capital transfers received	3.2	3.9	6.1	7.3	7.2	7.2	5.7	3.0	0.1	0.8	-0.4	1.6	3.8	6.0	6.7	7.6	7.9	8.2
20. Total revenue	171.3	246.0	304.6	332.9	367.7	407.9	442.3	409.9	375.6	391.7	387.4	391.2	395.6	403.4	415.5	424.4	437.5	453.6
21. Gross fixed capital formation	19.8	23.7	33.1	34.1	38.9	43.6	49.5	51.5	55.1	50.7	39.6	25.9	23.1	22.3	27.0	24.0	25.0	26.0
22. Other capital expenditure	10.0	9.0	9.8	15.7	12.4	13.1	14.0	15.2	13.9	11.3	13.9	46.5	11.3	9.3	6.3	8.1	7.3	7.5
23. Total expenditure	203.6	252.6	307.5	333.3	356.5	385.8	420.7	459.3	493.9	493.1	490.3	500.1	467.5	465.6	470.7	475.7	481.1	491.6
24. Tax burden	144.0	214.7	266.4	294.0	327.3	362.5	393.2	358.9	321.1	338.0	334.2	335.5	340.2	350.3	364.5	372.2	384.0	398.5
25. Net lending (+) or net borrowing (-)	-32.3	-6.6	-3.0	-0.4	11.2	22.1	21.6	-49.4	-118.2	-101.4	-102.9	-108.9	-71.9	-62.2	-55.2	-51.3	-43.6	-38.0

Table 6B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Spain	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	10.1	11.5	11.4	11.8	12.2	12.3	11.5	9.7	8.5	10.2	10.0	10.4	11.2	11.5	11.9	11.8	11.8	11.8
2. Current taxes on income and wealth	9.7	10.0	9.8	10.2	10.8	11.6	12.7	10.4	9.4	9.3	9.5	10.2	10.3	10.2	10.1	9.6	9.5	9.7
3. Social contributions	12.4	12.6	12.7	12.7	12.6	12.6	12.6	12.7	12.9	12.8	12.9	12.7	12.5	12.5	12.3	12.2	12.1	12.0
4. Of which actual social contributions	11.5	11.8	11.9	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.1	11.9	11.7	11.8	11.6	11.5	11.4	11.3
5. Other current revenue, including sales	4.3	3.4	3.2	3.1	3.1	3.3	3.5	3.6	3.9	3.8	3.9	4.1	4.2	4.1	3.7	3.7	3.6	3.6
6. Total current revenue	36.6	37.5	37.1	37.8	38.7	39.8	40.4	36.5	34.8	36.2	36.2	37.5	38.2	38.3	38.0	37.3	37.1	37.1
7. Government consumption expenditure	17.7	16.7	16.8	17.2	17.3	17.4	17.7	18.8	20.5	20.5	20.5	19.7	19.7	19.5	19.4	19.0	18.7	18.5
8. Collective consumption	7.8	7.3	7.2	7.3	7.2	7.3	7.5	8.0	8.5	8.7	8.8	8.5	8.5	8.5	8.4	8.2	8.0	7.8
9. Social transfers in kind	9.8	9.5	9.5	9.9	10.1	10.0	10.2	10.8	12.0	11.8	11.7	11.2	11.2	11.0	11.0	10.8	10.7	10.7
10. Compensation of employees	11.0	10.1	9.8	9.8	9.7	9.7	9.9	10.6	11.6	11.6	11.5	11.0	11.2	11.1	11.1	10.9	10.7	10.6
11. Intermediate consumption	4.3	4.0	4.3	4.5	4.6	4.7	5.0	5.3	5.7	5.6	5.7	5.6	5.3	5.3	5.3	5.1	5.0	5.0
12. Social transfers other than in kind	13.2	11.7	11.5	11.6	11.5	11.3	11.5	12.3	14.4	15.1	15.3	16.2	16.6	16.5	15.8	15.5	15.2	14.9
13. Social transfers in kind via market producers	2.1	2.3	2.3	2.5	2.5	2.6	2.4	2.6	2.9	2.9	2.9	2.7	2.7	2.7	2.6	2.6	2.6	2.6
14. Interest	4.9	3.2	2.3	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.5	3.5	3.1	2.8	2.6	2.5
15. Subsidies	1.0	1.2	1.1	1.0	1.0	1.0	1.1	1.1	1.2	1.1	1.1	1.0	1.1	1.1	1.2	1.1	1.1	1.1
16. Other current expenditure	1.3	1.6	1.6	1.6	1.7	1.7	1.6	1.8	1.9	1.7	1.8	1.7	1.8	1.7	1.5	1.6	1.6	1.6
17. Total current expenditure	37.8	34.0	32.9	32.9	32.8	32.7	33.1	35.2	39.4	39.9	40.8	41.1	42.2	41.9	40.7	39.7	38.8	38.2
18. Gross saving	-1.3	3.4	4.2	4.9	5.9	7.1	7.3	1.3	-4.6	-3.7	-4.6	-3.7	-4.0	-3.5	-2.7	-2.4	-1.7	-1.1
19. Capital transfers received	0.7	0.6	0.8	0.8	0.8	0.7	0.5	0.3	0.0	0.1	0.0	0.2	0.4	0.6	0.6	0.7	0.7	0.7
20. Total revenue	37.3	38.1	37.9	38.6	39.5	40.5	40.9	36.7	34.8	36.2	36.2	37.6	38.6	38.9	38.6	38.0	37.8	37.8
21. Gross fixed capital formation	4.3	3.7	4.1	4.0	4.2	4.3	4.6	4.6	5.1	4.7	3.7	2.5	2.2	2.2	2.5	2.1	2.2	2.2
22. Other capital expenditure	2.2	1.4	1.2	1.8	1.3	1.3	1.3	1.4	1.3	1.0	1.3	4.5	1.1	0.9	0.6	0.7	0.6	0.6
23. Total expenditure	44.3	39.1	38.3	38.7	38.3	38.3	38.9	41.1	45.8	45.6	45.8	48.1	45.6	44.9	43.8	42.6	41.6	41.0
24. Tax burden	31.3	33.2	33.2	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.3	33.2	33.8	33.9	33.3	33.2	33.2
25. Net lending (+) or net borrowing (-)	-7.0	-1.0	-0.4	0.0	1.2	2.2	2.0	-4.4	-11.0	-9.4	-9.6	-10.5	-7.0	-6.0	-5.1	-4.6	-3.8	-3.2

Table 6C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Spain	(EURO-ESP; annual percentage changes unless otherwise stated)																	
	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	7.4	7.3	10.5	11.3	11.8	8.7	0.7	-13.2	-14.7	19.7	-3.5	1.9	6.0	4.0	6.6	3.5	3.8	3.4
2. Current taxes on income and wealth	9.3	11.1	2.1	11.8	14.5	15.9	17.8	-15.3	-12.9	-0.9	1.4	4.2	-1.0	0.4	3.3	-1.6	2.7	5.8
3. Social contributions	7.3	9.1	7.5	6.9	7.6	8.2	7.3	4.1	-1.6	-0.8	-0.6	-4.3	-2.8	1.4	1.7	3.2	2.9	2.5
4. Of which actual social contributions	7.7	9.4	7.6	7.1	7.7	8.4	7.3	4.0	-2.2	-0.9	-0.6	-4.4	-2.6	1.7	2.0	3.2	2.9	2.5
5. Other current revenue, including sales	4.1	-2.6	2.1	1.7	6.9	16.4	14.9	5.6	4.7	-1.8	0.6	3.5	1.1	-2.8	-5.5	2.7	2.1	3.1
6. Total current revenue	7.5	7.9	6.4	9.1	10.7	11.1	9.0	-6.8	-7.7	4.1	-0.8	0.5	0.6	1.5	2.9	2.0	3.1	3.7
7. Government consumption expenditure	5.6	8.0	8.1	9.7	9.0	8.6	9.2	9.7	5.5	0.3	-0.9	-6.6	-1.7	0.1	3.2	1.8	1.7	2.8
8. Collective consumption	4.6	8.0	8.6	7.9	7.3	9.9	9.8	9.5	3.3	2.4	0.2	-6.2	-1.1	0.6	2.3	1.8	0.9	0.9
9. Social transfers in kind	6.4	8.1	7.8	11.1	10.2	7.7	8.8	9.8	7.1	-1.2	-1.7	-6.8	-2.1	-0.3	3.9	1.8	2.3	4.2
10. Compensation of employees	5.5	6.5	7.9	7.2	7.4	8.1	9.6	10.0	6.3	-0.5	-1.8	-7.1	0.7	0.4	3.4	2.7	1.4	2.3
11. Intermediate consumption	2.3	10.1	10.6	12.5	11.7	9.1	15.0	9.2	3.1	0.0	0.4	-4.4	-6.6	0.7	3.6	-0.1	0.6	3.6
12. Social transfers other than in kind	5.1	7.1	6.8	7.6	7.0	7.0	8.6	10.8	13.1	4.9	0.9	2.6	1.4	0.2	-0.4	1.7	1.6	1.8
13. Social transfers in kind via market producers	6.7	9.6	4.1	13.3	10.6	11.9	-0.5	10.9	9.8	-0.4	-3.2	-6.4	-1.3	-1.9	2.6	3.0	2.0	3.0
14. Interest	8.2	0.5	-6.2	-7.4	-5.2	-0.7	4.9	2.2	6.3	10.4	30.0	17.5	15.2	1.1	-7.8	-5.8	-3.0	-3.0
15. Subsidies	3.4	3.4	6.3	2.5	9.9	7.2	13.7	4.7	0.6	-1.0	-1.2	-18.0	8.5	5.3	9.1	-1.4	3.5	3.6
16. Other current expenditure 1)	0.1	0.0	0.1	-0.1	0.1	0.1	-0.1	0.2	0.2	-0.2	0.1	-0.2	0.1	-0.1	-0.1	0.1	0.0	0.0
17. Total current expenditure	5.6	6.7	6.7	7.1	7.7	7.8	8.5	9.9	8.2	1.5	1.3	-2.1	1.3	0.2	0.8	1.4	1.2	2.1
18. Gross saving 1)	0.7	0.4	-0.1	0.7	1.0	1.2	0.2	-6.1	-5.8	0.9	-0.9	0.9	-0.4	0.5	0.9	0.3	0.7	0.6
19. Capital transfers received	-10.3	-23.6	6.8	19.7	-1.5	1.1	-22.0	-46.1	-95.4	444.6	-155.7	-478.2	140.5	55.6	12.7	12.9	3.5	3.6
20. Total revenue	7.2	7.2	6.4	9.3	10.5	10.9	8.4	-7.3	-8.4	4.3	-1.1	1.0	1.1	2.0	3.0	2.1	3.1	3.7
21. Gross fixed capital formation	-10.2	4.5	9.2	3.2	13.9	12.2	13.5	4.1	7.1	-8.1	-21.8	-34.7	-10.9	-3.3	21.1	-11.0	4.1	4.1
22. Other capital expenditure 1)	-0.5	-0.1	-0.2	0.6	-0.5	0.0	0.0	0.1	-0.1	-0.2	0.2	3.2	-3.4	-0.2	-0.3	0.1	-0.1	0.0
23. Total expenditure	3.0	6.4	6.3	8.4	7.0	8.2	9.0	9.2	7.5	-0.2	-0.6	2.0	-6.5	-0.4	1.1	1.1	1.1	2.2
24. Tax burden	7.3	9.2	7.0	10.4	11.3	10.7	8.5	-8.7	-10.5	5.3	-1.1	0.4	1.4	2.9	4.1	2.1	3.2	3.8
25. Net lending (+) or net borrowing (-)	1.7	0.3	0.0	0.3	1.2	1.0	-0.2	-6.4	-6.5	1.6	-0.2	-0.9	3.5	1.0	0.9	0.5	0.8	0.6

1) Changes in GDP ratios.

Table 6D

Contributions to the change in the general government gross debt ratio

Spain

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	7.0	0.5	0.4	0.0	-1.2	-2.2	-2.0	4.4	11.0	9.4	9.6	10.5	7.0	6.0	5.1	4.6	3.8	3.2	
2. Interest payments (% of GDP)	4.9	3.0	2.3	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.5	3.5	3.1	2.8	2.6	2.5	
3. Implicit interest rate 2)	:	5.5	4.8	4.5	4.2	4.1	4.3	4.5	4.2	3.6	4.1	4.2	4.0	3.7	3.2	2.9	2.7	2.5	
4. Nominal GDP growth rate	7.8	8.2	7.2	7.2	8.0	8.3	7.2	3.3	-3.3	0.2	-1.0	-2.9	-1.4	1.1	3.7	3.9	3.5	3.6	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.0	0.5	0.4	0.0	-1.2	-2.2	-2.0	4.4	11.0	9.4	9.6	10.5	7.0	6.0	5.1	4.6	3.8	3.2	
6. Contribution of nominal GDP growth	:	-4.4	-3.5	-3.2	-3.4	-3.2	-2.6	-1.1	1.4	-0.1	0.6	2.0	1.2	-1.0	-3.6	-3.8	-3.4	-3.5	
7. Stock-flow adjustment 3)	:	0.1	-0.5	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.8	3.7	1.5	0.0	-2.1	-1.1	0.0	0.5	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-2.4	-1.9	-1.9	-2.9	-3.8	-3.6	2.9	9.3	7.5	7.2	7.5	3.5	2.5	2.0	1.8	1.1	0.7	
9. Snow-ball effect	:	-1.5	-1.2	-1.2	-1.6	-1.6	-1.1	0.4	3.1	1.8	3.0	5.0	4.7	2.4	-0.5	-1.0	-0.7	-1.1	
10. Stock-flow adjustment 3)	:	0.1	-0.5	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.8	3.7	1.5	0.0	-2.1	-1.1	0.0	0.5	
(% of GDP)																			
11. Change in gross debt 5)	:	-3.8	-3.6	-2.4	-3.0	-3.4	-3.4	3.9	13.3	7.4	9.4	16.2	9.7	5.0	-0.6	-0.3	0.4	0.1	
12. Level of gross debt (end of year)	61.7	54.2	47.6	45.3	42.3	38.9	35.5	39.4	52.7	60.1	69.5	85.7	95.4	100.4	99.8	99.5	99.9	100.0	

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

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

3) Line 7 = line 10.

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

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

Table 7A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

France	(Mrd EURO-FRF)																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	190	227	243	258	269	280	290	293	289	293	311	320	329	337	348	354	364	375
2. Current taxes on income and wealth	96	173	176	186	197	216	225	234	204	221	238	257	269	271	275	276	283	287
3. Social contributions	242	258	290	299	312	329	341	351	354	362	376	387	399	409	413	419	427	439
4. Of which actual social contributions	222	232	261	269	281	297	308	316	318	324	337	346	357	366	370	376	383	394
5. Other current revenue, including sales	69	77	83	87	92	98	104	111	110	113	116	116	118	120	122	125	129	133
6. Total current revenue	598	735	793	830	871	923	961	989	958	988	1041	1079	1115	1136	1157	1174	1203	1235
7. Government consumption expenditure	281	328	375	391	405	418	433	447	464	476	486	498	508	516	522	530	538	549
8. Collective consumption	109	126	136	142	146	150	154	158	165	168	172	177	181	181	183	185	187	191
9. Social transfers in kind	172	202	239	249	259	268	279	289	299	308	314	320	327	334	339	345	350	358
10. Compensation of employees	161	191	214	219	227	233	241	247	254	260	264	268	273	279	282	285	289	295
11. Intermediate consumption	63	71	78	83	87	89	91	93	99	102	104	107	110	110	112	114	115	117
12. Social transfers other than in kind	216	248	284	297	310	325	339	351	371	383	394	408	421	429	437	444	450	460
13. Social transfers in kind via market producers	54	69	86	90	94	98	104	108	112	116	119	122	125	128	131	133	137	141
14. Interest	40	42	45	46	46	47	51	56	47	48	54	54	48	46	44	42	41	42
15. Subsidies	18	20	25	24	24	25	27	29	35	36	35	36	36	48	55	58	61	67
16. Other current expenditure	40	47	56	57	61	64	67	70	75	77	78	81	85	83	84	86	88	90
17. Total current expenditure	593	689	786	815	849	881	919	954	993	1022	1047	1076	1097	1122	1143	1161	1180	1212
18. Gross saving	5	46	6	15	23	42	41	35	-35	-34	-5	3	18	14	13	13	22	23
19. Capital transfers received	3	5	8	9	10	6	6	5	4	4	5	6	5	6	10	10	11	10
20. Total revenue	601	740	801	839	881	929	967	994	962	992	1047	1086	1120	1142	1166	1184	1214	1245
21. Gross fixed capital formation	51	58	64	68	71	73	77	79	82	83	82	85	84	79	75	77	79	83
22. Other capital expenditure	20	12	14	16	17	19	20	25	25	23	23	25	24	25	24	20	21	22
23. Total expenditure	664	759	864	899	937	973	1016	1058	1101	1128	1152	1186	1205	1227	1243	1258	1280	1317
24. Tax burden	511	637	687	720	757	800	829	849	814	843	892	929	960	980	1001	1016	1040	1067
25. Net lending (+) or net borrowing (-)	-63	-20	-63	-60	-56	-43	-49	-64	-139	-136	-105	-100	-85	-85	-77	-74	-67	-72

Table 7B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

France	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	15.5	15.3	14.9	15.1	15.2	15.1	14.9	14.7	14.9	14.7	15.1	15.3	15.5	15.7	15.9	15.9	16.0	16.0
2. Current taxes on income and wealth	7.8	11.6	10.8	10.9	11.1	11.7	11.6	11.7	10.5	11.0	11.6	12.3	12.7	12.7	12.6	12.4	12.4	12.3
3. Social contributions	19.8	17.4	17.7	17.5	17.6	17.7	17.5	17.6	18.3	18.1	18.3	18.5	18.9	19.1	18.9	18.8	18.8	18.8
4. Of which actual social contributions	18.1	15.6	15.9	15.7	15.9	16.0	15.8	15.8	16.4	16.2	16.3	16.6	16.9	17.1	17.0	16.9	16.8	16.9
5. Other current revenue, including sales	5.7	5.2	5.1	5.1	5.2	5.3	5.4	5.6	5.7	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.7	5.7
6. Total current revenue	48.8	49.5	48.4	48.5	49.2	49.8	49.4	49.6	49.4	49.4	50.6	51.7	52.7	53.1	53.0	52.7	52.9	52.8
7. Government consumption expenditure	22.9	22.1	22.9	22.8	22.9	22.6	22.3	22.4	23.9	23.8	23.6	23.8	24.0	24.1	23.9	23.8	23.7	23.4
8. Collective consumption	8.9	8.5	8.3	8.3	8.2	8.1	7.9	7.9	8.5	8.4	8.4	8.5	8.5	8.5	8.4	8.3	8.2	8.2
9. Social transfers in kind	14.0	13.6	14.6	14.5	14.6	14.5	14.3	14.5	15.4	15.4	15.2	15.4	15.4	15.6	15.5	15.5	15.4	15.3
10. Compensation of employees	13.2	12.9	13.1	12.8	12.8	12.6	12.4	12.4	13.1	13.0	12.8	12.9	12.9	13.0	12.9	12.8	12.7	12.6
11. Intermediate consumption	5.1	4.8	4.7	4.8	4.9	4.8	4.7	4.7	5.1	5.1	5.1	5.1	5.2	5.1	5.1	5.1	5.1	5.0
12. Social transfers other than in kind	17.6	16.7	17.3	17.3	17.5	17.5	17.4	17.6	19.2	19.2	19.1	19.6	19.9	20.1	20.0	19.9	19.8	19.7
13. Social transfers in kind via market producers	4.4	4.7	5.2	5.3	5.3	5.3	5.3	5.4	5.8	5.8	5.8	5.8	5.9	6.0	6.0	6.0	6.0	6.0
14. Interest	3.3	2.8	2.7	2.7	2.6	2.5	2.6	2.8	2.4	2.4	2.6	2.6	2.3	2.2	2.0	1.9	1.8	1.8
15. Subsidies	1.5	1.4	1.5	1.4	1.4	1.4	1.4	1.5	1.8	1.8	1.7	1.7	1.7	2.2	2.5	2.6	2.7	2.9
16. Other current expenditure	3.3	3.2	3.4	3.3	3.5	3.4	3.4	3.5	3.9	3.8	3.8	3.9	4.0	3.9	3.8	3.9	3.9	3.8
17. Total current expenditure	48.4	46.4	48.0	47.7	47.9	47.5	47.2	47.8	51.2	51.1	50.8	51.6	51.9	52.4	52.4	52.2	51.9	51.8
18. Gross saving	0.4	3.1	0.4	0.9	1.3	2.3	2.1	1.8	-1.8	-1.7	-0.3	0.1	0.8	0.7	0.6	0.6	1.0	1.0
19. Capital transfers received	0.2	0.3	0.5	0.5	0.5	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.2	0.3	0.4	0.4	0.5	0.4
20. Total revenue	49.1	49.8	48.9	49.0	49.7	50.2	49.7	49.8	49.6	49.6	50.8	52.0	52.9	53.4	53.5	53.2	53.4	53.2
21. Gross fixed capital formation	4.2	3.9	3.9	4.0	4.0	3.9	3.9	3.9	4.3	4.1	4.0	4.1	4.0	3.7	3.5	3.5	3.5	3.5
22. Other capital expenditure	1.6	0.8	0.9	0.9	1.0	1.0	1.0	1.2	1.3	1.2	1.1	1.2	1.1	1.2	1.1	0.9	0.9	0.9
23. Total expenditure	54.2	51.1	52.8	52.5	52.9	52.5	52.2	53.0	56.8	56.4	55.9	56.8	57.0	57.3	57.0	56.5	56.3	56.3
24. Tax burden	41.7	42.9	42.0	42.1	42.7	43.1	42.6	42.5	42.0	42.2	43.3	44.5	45.4	45.8	45.9	45.6	45.8	45.6
25. Net lending (+) or net borrowing (-)	-5.1	-1.3	-3.9	-3.5	-3.2	-2.3	-2.5	-3.2	-7.2	-6.8	-5.1	-4.8	-4.0	-4.0	-3.5	-3.3	-2.9	-3.1

Table 7C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

France

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	6.3	1.6	2.3	5.8	4.6	3.8	3.7	1.1	-1.4	1.3	6.0	2.9	2.9	2.4	3.2	1.8	2.9	3.1
2. Current taxes on income and wealth	9.6	5.8	-0.3	5.9	5.9	9.4	4.1	4.3	-13.0	8.1	8.0	7.8	4.9	0.5	1.4	0.6	2.3	1.6
3. Social contributions	3.5	4.0	4.3	3.1	4.4	5.3	3.8	2.8	1.0	2.1	4.0	2.9	3.0	2.5	1.0	1.5	1.9	2.9
4. Of which actual social contributions	3.1	4.0	4.2	3.1	4.5	5.6	3.6	2.6	0.6	2.0	3.9	2.8	3.1	2.6	1.0	1.6	1.9	2.9
5. Other current revenue, including sales	4.0	7.7	-3.3	5.0	5.8	6.9	6.2	6.2	-0.8	2.2	3.3	-0.3	1.7	1.7	1.5	2.5	3.3	3.3
6. Total current revenue	5.4	4.0	1.8	4.7	4.9	5.9	4.1	3.0	-3.2	3.2	5.4	3.7	3.3	1.9	1.8	1.5	2.4	2.7
7. Government consumption expenditure	4.1	4.2	4.6	4.1	3.7	3.3	3.5	3.2	3.7	2.6	2.1	2.4	2.0	1.6	1.2	1.5	1.5	2.0
8. Collective consumption	6.0	3.2	2.6	4.4	2.9	2.9	2.6	2.8	4.4	1.8	2.4	2.8	2.1	0.3	0.8	1.2	1.4	1.9
9. Social transfers in kind	2.9	4.7	5.8	3.9	4.2	3.5	4.1	3.5	3.4	3.1	1.9	2.1	2.0	2.3	1.4	1.7	1.6	2.0
10. Compensation of employees	4.1	3.8	3.5	2.4	3.4	2.7	3.3	2.5	3.0	2.3	1.5	1.8	1.7	2.0	1.0	1.1	1.5	2.1
11. Intermediate consumption	7.0	6.6	1.3	6.7	4.7	2.7	2.1	2.3	6.4	3.5	1.6	3.0	2.3	-0.1	1.9	2.1	1.0	1.7
12. Social transfers other than in kind	3.2	2.3	4.1	4.6	4.5	4.9	4.4	3.4	5.8	3.1	3.0	3.6	3.0	2.1	1.7	1.6	1.4	2.3
13. Social transfers in kind via market producers	5.3	6.9	8.1	5.4	3.8	5.0	5.4	4.2	3.8	3.2	2.4	2.6	2.4	2.7	2.1	2.0	2.7	2.7
14. Interest	6.7	1.5	-1.7	2.2	1.4	0.6	9.0	10.2	-17.2	2.5	12.5	0.4	-10.5	-3.7	-5.6	-4.8	-2.6	3.2
15. Subsidies	3.5	2.1	-0.3	-3.5	-0.4	4.5	7.1	8.1	18.8	5.5	-4.6	4.5	0.4	30.7	16.3	4.8	4.9	10.5
16. Other current expenditure 1)	0.0	0.0	0.1	-0.1	0.1	0.0	0.0	0.1	0.4	0.0	-0.1	0.1	0.1	-0.1	0.0	0.0	0.0	0.0
17. Total current expenditure	4.3	3.9	3.7	3.7	4.1	3.8	4.3	3.8	4.0	2.9	2.4	2.8	1.9	2.3	1.9	1.6	1.6	2.7
18. Gross saving 1)	0.6	0.0	-0.9	0.5	0.4	1.0	-0.1	-0.4	-3.6	0.1	1.4	0.4	0.7	-0.2	0.0	0.0	0.4	0.0
19. Capital transfers received	22.7	11.8	36.9	3.0	11.0	-33.1	-5.9	-22.5	-14.3	0.2	28.8	16.1	-18.3	11.1	73.7	3.9	9.6	-4.2
20. Total revenue	5.5	4.1	2.1	4.7	5.0	5.5	4.0	2.8	-3.3	3.2	5.5	3.7	3.2	2.0	2.1	1.5	2.5	2.6
21. Gross fixed capital formation	1.5	9.4	6.3	6.2	4.8	2.5	5.5	2.6	4.8	0.6	-1.6	3.6	-0.3	-5.8	-5.1	2.7	2.6	4.5
22. Other capital expenditure 1)	-0.6	-0.3	-0.1	0.0	0.1	0.0	0.0	0.2	0.1	-0.2	0.0	0.1	-0.1	0.0	-0.1	-0.2	0.0	0.0
23. Total expenditure	2.9	3.6	3.7	4.0	4.3	3.8	4.5	4.1	4.1	2.5	2.1	3.0	1.6	1.8	1.3	1.2	1.8	2.9
24. Tax burden	5.6	3.6	2.5	4.8	5.1	5.6	3.7	2.4	-4.1	3.5	5.8	4.2	3.4	2.0	2.2	1.4	2.4	2.6
25. Net lending (+) or net borrowing (-)	1.2	0.3	-0.8	0.4	0.3	0.8	-0.2	-0.6	-4.0	0.4	1.7	0.3	0.8	0.1	0.5	0.2	0.4	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	5.1	1.4	3.9	3.5	3.2	2.3	2.5	3.2	7.2	6.8	5.1	4.8	4.0	4.0	3.5	3.3	2.9	3.1	
2. Interest payments (% of GDP)	3.3	2.9	2.7	2.7	2.6	2.5	2.6	2.8	2.4	2.4	2.6	2.6	2.3	2.2	2.0	1.9	1.8	1.8	
3. Implicit interest rate 2)	:	5.1	4.7	4.4	4.1	3.9	4.3	4.5	3.4	3.1	3.3	3.1	2.6	2.4	2.1	2.0	1.9	1.9	
4. Nominal GDP growth rate	3.3	4.0	2.7	4.5	3.6	4.6	5.0	2.6	-2.8	3.1	3.0	1.3	1.4	1.2	1.9	2.1	2.1	2.9	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	5.1	1.4	3.9	3.5	3.2	2.3	2.5	3.2	7.2	6.8	5.1	4.8	4.0	4.0	3.5	3.3	2.9	3.1	
6. Contribution of nominal GDP growth	:	-2.3	-1.6	-2.8	-2.3	-2.9	-3.1	-1.6	2.0	-2.4	-2.4	-1.1	-1.2	-1.1	-1.8	-2.0	-2.0	-2.7	
7. Stock-flow adjustment 3)	:	0.3	1.9	0.8	0.6	-2.2	0.5	2.1	1.8	-1.7	0.8	0.6	0.0	0.0	-0.8	-1.2	-0.5	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.9	-1.5	1.1	0.8	0.5	-0.2	-0.1	0.4	4.8	4.4	2.5	2.2	1.8	1.8	1.5	1.5	1.2	1.3	
9. Snow-ball effect	:	0.6	1.2	-0.1	0.4	-0.4	-0.4	1.2	4.4	0.0	0.2	1.5	1.1	1.1	0.2	-0.1	-0.2	-0.9	
10. Stock-flow adjustment 3)	:	0.3	1.9	0.8	0.6	-2.2	0.5	2.1	1.8	-1.7	0.8	0.6	0.0	0.0	-0.8	-1.2	-0.5	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-0.5	4.1	1.5	1.5	-2.8	0.0	3.7	10.9	2.7	3.5	4.3	2.8	2.9	0.9	0.2	0.4	0.3	
12. Level of gross debt (end of year)	55.8	58.2	64.2	65.7	67.2	64.4	64.4	68.1	79.0	81.7	85.2	89.5	92.3	95.3	96.2	96.4	96.8	97.1	

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

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

3) Line 7 = line 10.

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

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

Table 8A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Italy	(Mrd EURO-ITL)																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	115.7	178.4	190.9	199.1	207.7	225.1	231.5	221.6	211.5	223.9	231.1	246.7	239.8	248.8	249.7	244.1	248.0	253.8
2. Current taxes on income and wealth	137.0	170.9	178.4	185.2	190.9	213.3	233.4	239.7	222.4	226.5	226.8	239.8	240.9	238.1	242.7	250.0	251.3	251.3
3. Social contributions	138.7	145.9	168.6	176.6	182.0	184.3	203.1	212.9	212.1	213.7	216.3	215.8	215.3	214.4	218.6	219.7	221.8	230.3
4. Of which actual social contributions	122.8	141.9	164.9	173.1	178.6	180.9	199.3	209.1	208.2	209.7	212.2	211.7	211.2	210.4	214.7	215.8	217.9	226.3
5. Other current revenue, including sales	39.5	47.6	49.4	53.7	53.4	54.9	56.3	58.6	60.3	62.1	62.9	63.4	67.1	68.4	68.5	69.7	70.1	71.3
6. Total current revenue	430.9	542.8	587.3	614.6	633.9	677.6	724.2	732.8	706.2	726.2	737.1	765.7	763.2	769.7	779.4	783.4	791.2	806.8
7. Government consumption expenditure	172.2	221.6	263.9	277.5	291.6	300.9	304.8	317.1	324.4	327.6	320.9	315.4	315.4	312.9	311.0	315.7	318.2	321.1
8. Collective consumption	77.6	94.0	112.4	118.2	122.2	123.8	124.2	130.7	133.5	135.5	133.6	131.1	132.0	128.5	125.9	127.8	128.8	130.0
9. Social transfers in kind	94.7	127.6	151.6	159.2	169.4	177.1	180.6	186.4	190.9	192.1	187.3	184.3	183.4	184.4	185.1	187.9	189.3	191.1
10. Compensation of employees	103.8	124.6	144.9	150.1	156.6	163.8	164.3	170.3	171.7	172.5	169.6	166.1	164.8	163.5	161.5	163.9	165.3	167.0
11. Intermediate consumption	44.9	58.8	68.5	72.4	76.4	75.1	78.3	82.6	85.6	87.4	87.2	87.0	89.6	88.4	89.2	92.2	92.8	93.4
12. Social transfers other than in kind	154.2	195.7	224.4	234.6	242.2	252.1	264.4	277.3	291.6	298.7	304.5	311.4	319.7	326.9	333.0	338.9	345.3	354.6
13. Social transfers in kind via market producers	18.4	28.0	35.3	38.5	40.8	41.9	42.5	43.4	45.6	46.3	44.6	43.3	43.6	44.2	44.1	44.3	45.5	46.9
14. Interest	109.8	76.0	69.1	66.7	67.2	68.9	76.7	80.5	69.5	68.8	76.4	83.6	77.6	74.3	68.2	66.4	64.3	63.1
15. Subsidies	17.3	16.2	18.8	18.3	17.3	18.0	18.6	18.8	21.6	23.2	23.5	25.9	27.5	30.4	27.9	28.2	28.1	28.4
16. Other current expenditure	13.2	26.3	30.0	32.3	32.8	33.1	35.6	36.8	37.3	36.9	37.0	37.6	38.5	37.2	35.9	37.3	37.0	36.8
17. Total current expenditure	461.6	525.6	591.1	613.0	633.4	652.8	680.3	709.5	722.9	733.8	742.8	755.0	761.2	765.0	759.8	771.3	778.4	790.2
18. Gross saving	-30.7	17.2	-3.7	1.6	0.5	24.8	43.8	23.3	-16.6	-7.6	-5.7	10.7	1.9	4.6	19.5	12.1	12.8	16.6
19. Capital transfers received	7.9	4.6	22.2	12.2	6.3	4.4	4.4	3.9	15.5	6.2	10.7	5.9	9.3	7.0	5.5	7.4	6.6	4.2
20. Total revenue	438.8	547.4	609.6	626.7	640.1	682.0	728.6	736.7	721.8	732.4	747.8	771.7	772.5	776.7	784.8	790.8	797.9	811.0
21. Gross fixed capital formation	25.9	35.3	41.8	43.8	44.7	45.5	46.8	48.6	54.2	46.8	45.3	41.4	38.5	36.7	36.8	37.1	38.9	41.6
22. Other capital expenditure	22.8	3.0	24.1	21.6	24.2	39.2	26.0	22.5	27.6	19.9	20.4	22.5	15.9	23.4	31.2	22.0	20.6	22.6
23. Total expenditure	510.3	563.8	657.0	678.4	702.3	737.5	753.1	780.7	804.7	800.5	808.6	818.9	815.7	825.2	827.8	830.5	837.9	854.4
24. Tax burden	382.3	494.0	553.6	567.4	580.8	621.6	666.7	673.1	656.3	665.8	679.4	701.8	698.0	700.9	710.5	716.7	723.9	735.5
25. Net lending (+) or net borrowing (-)	-71.4	-16.4	-47.5	-51.7	-62.2	-55.5	-24.6	-43.9	-82.9	-68.1	-60.8	-47.2	-43.2	-48.5	-42.9	-39.6	-40.1	-43.4

Table 8B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Italy	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	11.7	14.4	13.7	13.7	13.9	14.5	14.4	13.6	13.4	14.0	14.1	15.3	14.9	15.4	15.2	14.6	14.6	14.6
2. Current taxes on income and wealth	13.9	13.8	12.8	12.8	12.8	13.8	14.5	14.7	14.1	14.1	13.9	14.9	15.0	14.7	14.8	15.0	14.8	14.4
3. Social contributions	14.1	11.8	12.1	12.2	12.2	11.9	12.6	13.0	13.5	13.3	13.2	13.4	13.4	13.2	13.3	13.2	13.0	13.2
4. Of which actual social contributions	12.5	11.4	11.9	12.0	12.0	11.7	12.4	12.8	13.2	13.1	13.0	13.1	13.2	13.0	13.1	12.9	12.8	13.0
5. Other current revenue, including sales	4.0	3.8	3.6	3.7	3.6	3.5	3.5	3.6	3.8	3.9	3.8	3.9	4.2	4.2	4.2	4.2	4.1	4.1
6. Total current revenue	43.7	43.8	42.2	42.4	42.5	43.8	45.0	44.9	44.9	45.3	45.0	47.5	47.6	47.5	47.5	46.9	46.5	46.4
7. Government consumption expenditure	17.5	17.9	19.0	19.2	19.6	19.4	18.9	19.4	20.6	20.4	19.6	19.6	19.7	19.3	18.9	18.9	18.7	18.5
8. Collective consumption	7.9	7.6	8.1	8.2	8.2	8.0	7.7	8.0	8.5	8.4	8.2	8.1	8.2	7.9	7.7	7.7	7.6	7.5
9. Social transfers in kind	9.6	10.3	10.9	11.0	11.4	11.4	11.2	11.4	12.1	12.0	11.4	11.4	11.4	11.4	11.3	11.3	11.1	11.0
10. Compensation of employees	10.5	10.1	10.4	10.4	10.5	10.6	10.2	10.4	10.9	10.8	10.4	10.3	10.3	10.1	9.8	9.8	9.7	9.6
11. Intermediate consumption	4.6	4.7	4.9	5.0	5.1	4.9	4.9	5.1	5.4	5.4	5.3	5.4	5.6	5.5	5.4	5.5	5.5	5.4
12. Social transfers other than in kind	15.7	15.8	16.1	16.2	16.3	16.3	16.4	17.0	18.5	18.6	18.6	19.3	19.9	20.2	20.3	20.3	20.3	20.4
13. Social transfers in kind via market producers	1.9	2.3	2.5	2.7	2.7	2.7	2.6	2.7	2.9	2.9	2.7	2.7	2.7	2.7	2.7	2.6	2.7	2.7
14. Interest	11.1	6.1	5.0	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.2	4.0	3.8	3.6
15. Subsidies	1.8	1.3	1.4	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.6	1.7	1.9	1.7	1.7	1.7	1.6
16. Other current expenditure	1.3	2.1	2.2	2.2	2.2	2.1	2.2	2.3	2.4	2.3	2.3	2.3	2.4	2.3	2.2	2.2	2.2	2.1
17. Total current expenditure	46.9	42.4	42.5	42.3	42.5	42.2	42.3	43.5	46.0	45.7	45.4	46.8	47.4	47.2	46.3	46.2	45.8	45.4
18. Gross saving	-3.1	1.4	-0.3	0.1	0.0	1.6	2.7	1.4	-1.1	-0.5	-0.4	0.7	0.1	0.3	1.2	0.7	0.8	1.0
19. Capital transfers received	0.8	0.4	1.6	0.8	0.4	0.3	0.3	0.2	1.0	0.4	0.7	0.4	0.6	0.4	0.3	0.4	0.4	0.2
20. Total revenue	44.6	44.2	43.8	43.3	43.0	44.0	45.3	45.1	45.9	45.6	45.7	47.8	48.1	47.9	47.8	47.4	46.9	46.6
21. Gross fixed capital formation	2.6	2.9	3.0	3.0	3.0	2.9	2.9	3.0	3.4	2.9	2.8	2.6	2.4	2.3	2.2	2.2	2.3	2.4
22. Other capital expenditure	2.3	0.2	1.7	1.5	1.6	2.5	1.6	1.4	1.8	1.2	1.2	1.4	1.0	1.4	1.9	1.3	1.2	1.3
23. Total expenditure	51.8	45.5	47.2	46.8	47.1	47.6	46.8	47.8	51.2	49.9	49.4	50.8	50.8	50.9	50.4	49.7	49.3	49.1
24. Tax burden	38.8	39.9	39.8	39.2	39.0	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.3	43.3	42.9	42.6	42.3
25. Net lending (+) or net borrowing (-)	-7.3	-1.3	-3.4	-3.6	-4.2	-3.6	-1.5	-2.7	-5.3	-4.2	-3.7	-2.9	-2.7	-3.0	-2.6	-2.4	-2.4	-2.5

Table 8C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Italy	(EURO-ITL; annual percentage changes unless otherwise stated)																	
	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	4.3	4.6	0.5	4.3	4.3	8.4	2.8	-4.3	-4.6	5.9	3.2	6.8	-2.8	3.8	0.3	-2.2	1.6	2.3
2. Current taxes on income and wealth	10.4	1.7	-1.2	3.8	3.1	11.8	9.4	2.7	-7.2	1.9	0.1	5.7	0.5	-1.2	1.9	3.0	0.5	0.0
3. Social contributions	8.2	2.1	4.4	4.7	3.0	1.3	10.2	4.9	-0.4	0.7	1.2	-0.2	-0.3	-0.4	2.0	0.5	1.0	3.8
4. Of which actual social contributions	18.8	2.1	4.5	5.0	3.2	1.3	10.2	4.9	-0.5	0.7	1.2	-0.2	-0.3	-0.4	2.0	0.5	1.0	3.8
5. Other current revenue, including sales	8.5	1.7	-2.9	8.6	-0.5	2.8	2.5	4.1	2.8	3.1	1.2	0.8	5.9	1.9	0.1	1.7	0.6	1.7
6. Total current revenue	7.9	2.7	0.8	4.6	3.1	6.9	6.9	1.2	-3.6	2.8	1.5	3.9	-0.3	0.9	1.3	0.5	1.0	2.0
7. Government consumption expenditure	7.3	7.0	5.7	5.1	5.1	3.2	1.3	4.0	2.3	1.0	-2.1	-1.7	0.0	-0.8	-0.6	1.5	0.8	0.9
8. Collective consumption	6.6	5.1	7.9	5.2	3.4	1.3	0.3	5.2	2.2	1.5	-1.4	-1.8	0.7	-2.6	-2.0	1.5	0.8	0.9
9. Social transfers in kind	7.9	8.4	4.1	5.0	6.4	4.5	2.0	3.2	2.4	0.6	-2.5	-1.6	-0.5	0.5	0.4	1.5	0.8	0.9
10. Compensation of employees	9.1	4.7	5.3	3.6	4.3	4.6	0.3	3.6	0.8	0.5	-1.7	-2.0	-0.8	-0.8	-1.3	1.5	0.8	1.0
11. Intermediate consumption	5.1	7.1	4.9	5.7	5.6	-1.7	4.2	5.5	3.7	2.0	-0.2	-0.2	2.9	-1.3	1.0	3.3	0.6	0.6
12. Social transfers other than in kind	7.5	2.8	4.7	4.6	3.3	4.1	4.9	4.9	5.2	2.4	1.9	2.3	2.6	2.2	1.9	1.8	1.9	2.7
13. Social transfers in kind via market producers	7.1	16.3	3.3	8.9	6.0	2.7	1.5	2.0	5.1	1.6	-3.6	-2.8	0.5	1.6	-0.2	0.2	2.8	3.1
14. Interest	5.3	1.3	-5.8	-3.5	0.7	2.5	11.3	5.0	-13.7	-0.9	11.0	9.4	-7.2	-4.2	-8.2	-2.6	-3.2	-1.8
15. Subsidies	-0.7	8.5	-6.6	-2.6	-5.7	4.0	3.2	1.2	15.0	7.5	1.2	10.0	6.5	10.5	-8.4	1.3	-0.4	0.9
16. Other current expenditure 1)	0.2	-0.1	0.0	0.1	0.0	-0.1	0.1	0.0	0.1	-0.1	0.0	0.1	0.1	-0.1	-0.1	0.1	-0.1	-0.1
17. Total current expenditure	7.3	4.3	3.0	3.7	3.3	3.1	4.2	4.3	1.9	1.5	1.2	1.6	0.8	0.5	-0.7	1.5	0.9	1.5
18. Gross saving 1)	0.2	-0.7	-1.0	0.4	-0.1	1.6	1.1	-1.3	-2.5	0.6	0.1	1.0	-0.5	0.2	0.9	-0.5	0.0	0.2
19. Capital transfers received	-45.9	-17.4	315.7	-45.4	-48.4	-30.4	0.8	-11.3	298.0	-60.3	73.5	-44.6	57.4	-24.8	-21.5	35.3	-10.7	-37.0
20. Total revenue	6.9	2.5	3.6	2.8	2.1	6.5	6.8	1.1	-2.0	1.5	2.1	3.2	0.1	0.5	1.1	0.8	0.9	1.6
21. Gross fixed capital formation	9.3	2.8	31.3	4.7	2.1	1.7	2.9	3.9	11.6	-13.7	-3.2	-8.5	-7.0	-4.7	0.2	1.0	4.7	6.9
22. Other capital expenditure 1)	-0.9	-1.2	-0.1	-0.2	0.1	0.9	-0.9	-0.2	0.4	-0.5	0.0	0.1	-0.4	0.5	0.5	-0.6	-0.1	0.1
23. Total expenditure	5.6	1.6	4.4	3.2	3.5	5.0	2.1	3.7	3.1	-0.5	1.0	1.3	-0.4	1.2	0.3	0.3	0.9	2.0
24. Tax burden	10.4	2.8	3.9	2.5	2.4	7.0	7.2	1.0	-2.5	1.5	2.0	3.3	-0.5	0.4	1.4	0.9	1.0	1.6
25. Net lending (+) or net borrowing (-)	0.6	0.5	-0.3	-0.2	-0.6	0.6	2.1	-1.2	-2.6	1.0	0.5	0.8	0.2	-0.3	0.4	0.2	0.0	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	7.3	3.4	3.4	3.6	4.2	3.6	1.5	2.7	5.3	4.2	3.7	2.9	2.7	3.0	2.6	2.4	2.4	2.5
2. Interest payments (% of GDP)	11.1	6.1	5.0	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.2	4.0	3.8	3.6
3. Implicit interest rate 2)	10.3	6.1	5.0	4.8	4.6	4.5	4.8	5.0	4.2	3.9	4.1	4.4	3.9	3.6	3.2	3.1	2.9	2.8
4. Nominal GDP growth rate	8.0	4.8	3.3	4.1	2.9	3.9	3.9	1.4	-3.6	2.0	2.1	-1.5	-0.5	1.0	1.4	1.7	1.9	2.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.3	3.4	3.4	3.6	4.2	3.6	1.5	2.7	5.3	4.2	3.7	2.9	2.7	3.0	2.6	2.4	2.4	2.5
6. Contribution of nominal GDP growth	-8.6	-4.8	-3.3	-4.0	-2.8	-3.9	-3.9	-1.4	3.9	-2.2	-2.3	1.7	0.7	-1.3	-1.8	-2.2	-2.4	-3.0
7. Stock-flow adjustment 3)	1.1	1.1	-1.6	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	-0.3	2.2	2.3	1.1	-0.4	0.5	0.1	0.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.9	-2.7	-1.6	-1.0	-0.3	-0.9	-3.2	-2.2	0.9	0.0	-1.0	-2.3	-2.1	-1.6	-1.5	-1.6	-1.4	-1.1
9. Snow-ball effect	2.5	1.3	1.7	0.6	1.7	0.6	0.9	3.5	8.3	2.1	2.3	6.9	5.5	3.3	2.4	1.8	1.4	0.7
10. Stock-flow adjustment 3)	1.1	1.1	-1.6	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	-0.3	2.2	2.3	1.1	-0.4	0.5	0.1	0.5
(% of GDP)																		
11. Change in gross debt 5)	-0.3	-0.4	-1.4	-0.4	1.9	0.6	-2.8	2.6	10.1	2.9	1.1	6.8	5.7	2.9	0.4	0.7	0.1	0.0
12. Level of gross debt (end of year)	116.9	104.7	100.5	100.1	101.9	102.6	99.8	102.4	112.5	115.4	116.5	123.3	129.0	131.9	132.3	133.0	133.1	133.1

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 9A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Cyprus

(Mrd EURO-CYP)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	0.835	1.215	1.832	2.066	2.219	2.490	2.980	3.108	2.634	2.755	2.688	2.703	2.475	2.593	2.601	2.625	2.657	2.728
2. Current taxes on income and wealth	0.603	1.024	1.039	0.930	1.150	1.470	2.078	2.104	1.791	1.820	1.998	1.905	1.853	1.775	1.719	1.763	1.752	1.858
3. Social contributions	0.465	0.647	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.483	1.514	1.546	1.607
4. Of which actual social contributions	0.465	0.647	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.483	1.514	1.546	1.607
5. Other current revenue, including sales	0.397	0.507	0.717	0.743	0.857	0.897	0.851	0.877	0.898	1.023	0.924	0.891	0.900	1.107	1.069	0.956	0.998	1.014
6. Total current revenue	2.299	3.392	4.410	4.711	5.337	5.985	7.102	7.421	6.788	7.150	7.176	7.008	6.590	6.919	6.873	6.858	6.954	7.208
7. Government consumption expenditure	0.935	1.590	2.300	2.298	2.458	2.714	2.880	3.219	3.494	3.495	3.664	3.500	3.203	2.796	2.764	2.775	2.846	2.917
8. Collective consumption	0.493	0.866	1.276	1.279	1.398	1.526	1.664	1.862	2.010	1.960	2.052	1.960	1.777	1.606	1.589	1.597	1.597	1.597
9. Social transfers in kind	0.442	0.724	1.024	1.019	1.060	1.188	1.216	1.357	1.484	1.535	1.613	1.541	1.426	1.190	1.175	1.177	1.248	1.320
10. Compensation of employees	0.898	1.328	1.812	1.886	2.001	2.159	2.311	2.503	2.729	2.764	2.882	2.825	2.573	2.299	2.225	2.236	2.319	2.396
11. Intermediate consumption	0.100	0.351	0.601	0.517	0.576	0.682	0.743	0.826	0.894	0.851	0.871	0.811	0.744	0.655	0.692	0.622	0.622	0.629
12. Social transfers other than in kind	0.560	0.891	1.333	1.519	1.712	1.767	1.814	2.062	2.231	2.458	2.596	2.571	2.478	2.465	2.463	2.564	2.607	2.656
13. Social transfers in kind via market producers	0.000	0.000	0.009	0.004	0.013	0.019	0.022	0.021	0.027	0.021	0.012	0.009	0.006	0.004	0.004	0.005	0.005	0.005
14. Interest	0.142	0.330	0.414	0.413	0.466	0.465	0.486	0.490	0.436	0.395	0.430	0.566	0.563	0.497	0.495	0.465	0.454	0.487
15. Subsidies	0.064	0.134	0.140	0.142	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.095	0.095	0.080	0.072	0.077	0.077	0.078
16. Other current expenditure	0.209	0.201	0.301	0.249	0.365	0.361	0.444	0.561	0.511	0.463	0.531	0.526	0.403	0.395	0.463	0.466	0.446	0.454
17. Total current expenditure	1.973	3.235	4.610	4.730	5.228	5.530	5.885	6.534	6.859	7.013	7.407	7.403	6.863	6.396	6.415	6.435	6.530	6.705
18. Gross saving	0.326	0.158	-0.200	-0.019	0.109	0.455	1.217	0.887	-0.071	0.136	-0.231	-0.395	-0.273	0.523	0.458	0.423	0.424	0.503
19. Capital transfers received	0.009	0.007	0.010	0.096	0.135	0.011	0.011	0.009	0.021	0.010	0.012	0.011	0.006	0.005	0.011	0.004	0.004	0.004
20. Total revenue	2.308	3.400	4.420	4.808	5.472	5.997	7.114	7.430	6.808	7.160	7.188	7.019	6.596	6.924	6.883	6.862	6.957	7.212
21. Gross fixed capital formation	0.343	0.343	0.490	0.566	0.502	0.514	0.506	0.578	0.740	0.806	0.728	0.513	0.360	0.308	0.338	0.344	0.354	0.366
22. Other capital expenditure	0.047	0.054	0.079	0.022	0.063	0.117	0.159	0.153	0.224	0.252	0.176	0.233	0.264	1.763	0.328	0.135	0.150	0.145
23. Total expenditure	2.363	3.631	5.178	5.318	5.793	6.161	6.550	7.265	7.823	8.071	8.310	8.149	7.486	8.467	7.080	6.914	7.034	7.216
24. Tax burden	1.910	2.892	3.700	4.081	4.651	5.133	6.317	6.606	5.937	6.162	6.286	6.144	5.707	5.835	5.772	5.871	5.924	6.161
25. Net lending (+) or net borrowing (-)	-0.056	-0.232	-0.758	-0.510	-0.321	-0.164	0.564	0.165	-1.015	-0.912	-1.122	-1.130	-0.891	-1.543	-0.196	-0.052	-0.077	-0.004

Table 9B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Cyprus

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	10.9	11.5	14.3	14.9	15.0	15.6	17.0	16.4	14.1	14.3	13.6	13.9	13.7	14.8	14.7	14.6	14.4	14.3
2. Current taxes on income and wealth	7.8	9.7	8.1	6.7	7.8	9.2	11.9	11.1	9.6	9.4	10.1	9.8	10.2	10.1	9.7	9.8	9.5	9.7
3. Social contributions	6.1	6.1	6.4	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.8	7.5	8.2	8.4	8.4	8.4	8.4
4. Of which actual social contributions	6.1	6.1	6.4	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.8	7.5	8.2	8.4	8.4	8.4	8.4
5. Other current revenue, including sales	5.2	4.8	5.6	5.4	5.8	5.6	4.9	4.6	4.8	5.3	4.7	4.6	5.0	6.3	6.1	5.3	5.4	5.3
6. Total current revenue	29.9	32.0	34.3	34.0	36.0	37.4	40.6	39.0	36.3	37.0	36.4	36.0	36.4	39.4	39.0	38.2	37.7	37.7
7. Government consumption expenditure	12.2	15.0	17.9	16.6	16.6	17.0	16.4	16.9	18.7	18.1	18.6	18.0	17.7	15.9	15.7	15.5	15.4	15.3
8. Collective consumption	6.4	8.2	9.9	9.2	9.4	9.5	9.5	9.8	10.8	10.2	10.4	10.1	9.8	9.1	9.0	8.9	8.7	8.4
9. Social transfers in kind	5.8	6.8	8.0	7.4	7.2	7.4	6.9	7.1	7.9	8.0	8.2	7.9	7.9	6.8	6.7	6.6	6.8	6.9
10. Compensation of employees	11.7	12.5	14.1	13.6	13.5	13.5	13.2	13.2	14.6	14.3	14.6	14.5	14.2	13.1	12.6	12.5	12.6	12.5
11. Intermediate consumption	1.3	3.3	4.7	3.7	3.9	4.3	4.2	4.3	4.8	4.4	4.4	4.2	4.1	3.7	3.9	3.5	3.4	3.3
12. Social transfers other than in kind	7.3	8.4	10.4	11.0	11.6	11.0	10.4	10.9	11.9	12.7	13.2	13.2	13.7	14.0	14.0	14.3	14.1	13.9
13. Social transfers in kind via market producers	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	1.9	3.1	3.2	3.0	3.1	2.9	2.8	2.6	2.3	2.0	2.2	2.9	3.1	2.8	2.8	2.6	2.5	2.5
15. Subsidies	0.8	1.3	1.1	1.0	0.6	0.5	0.4	0.4	0.2	0.3	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4
16. Other current expenditure	2.7	1.9	2.3	1.8	2.5	2.3	2.5	3.0	2.7	2.4	2.7	2.7	2.2	2.3	2.6	2.6	2.4	2.4
17. Total current expenditure	25.7	30.5	35.9	34.1	35.3	34.6	33.6	34.4	36.7	36.3	37.5	38.0	37.9	36.4	36.4	35.9	35.4	35.1
18. Gross saving	4.2	1.5	-1.6	-0.1	0.7	2.8	7.0	4.7	-0.4	0.7	-1.2	-2.0	-1.5	3.0	2.6	2.4	2.3	2.6
19. Capital transfers received	0.1	0.1	0.1	0.7	0.9	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.0
20. Total revenue	30.1	32.1	34.4	34.7	36.9	37.5	40.6	39.1	36.5	37.1	36.4	36.1	36.4	39.4	39.0	38.3	37.7	37.7
21. Gross fixed capital formation	4.5	3.2	3.8	4.1	3.4	3.2	2.9	3.0	4.0	4.2	3.7	2.6	2.0	1.8	1.9	1.9	1.9	1.9
22. Other capital expenditure	0.6	0.5	0.6	0.2	0.4	0.7	0.9	0.8	1.2	1.3	0.9	1.2	1.5	10.0	1.9	0.8	0.8	0.8
23. Total expenditure	30.8	34.3	40.3	38.4	39.1	38.5	37.4	38.2	41.9	41.8	42.1	41.9	41.3	48.2	40.1	38.5	38.1	37.8
24. Tax burden	24.9	27.3	28.8	29.5	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.5	33.2	32.7	32.7	32.1	32.2
25. Net lending (+) or net borrowing (-)	-0.7	-2.2	-5.9	-3.7	-2.2	-1.0	3.2	0.9	-5.4	-4.7	-5.7	-5.8	-4.9	-8.8	-1.1	-0.3	-0.4	0.0

Table 9C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Cyprus

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	1.2	26.3	28.0	12.7	7.4	12.2	19.7	4.3	-15.2	4.6	-2.4	0.6	-8.4	4.8	0.3	0.9	1.2	2.7
2. Current taxes on income and wealth	0.6	12.7	-10.0	-10.5	23.6	27.8	41.3	1.3	-14.9	1.6	9.8	-4.7	-2.7	-4.2	-3.1	2.5	-0.6	6.1
3. Social contributions	6.4	7.6	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	2.1	2.2	3.9
4. Of which actual social contributions	6.4	7.6	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	2.1	2.2	3.9
5. Other current revenue, including sales	7.4	16.2	28.6	3.5	15.4	4.7	-5.2	3.1	2.4	13.9	-9.7	-3.6	1.0	23.0	-3.4	-10.6	4.3	1.6
6. Total current revenue	3.1	16.7	13.7	6.8	13.3	12.2	18.7	4.5	-8.5	5.3	0.4	-2.3	-6.0	5.0	-0.7	-0.2	1.4	3.7
7. Government consumption expenditure	10.2	2.3	16.6	-0.1	7.0	10.4	6.1	11.8	8.5	0.0	4.9	-4.5	-8.5	-12.7	-1.1	0.4	2.6	2.5
8. Collective consumption	2.8	2.4	17.0	0.2	9.3	9.1	9.1	11.9	8.0	-2.5	4.7	-4.5	-9.3	-9.7	-1.0	0.5	0.0	0.0
9. Social transfers in kind	18.5	2.1	16.2	-0.5	4.0	12.1	2.3	11.6	9.4	3.4	5.1	-4.5	-7.4	-16.5	-1.3	0.2	6.0	5.7
10. Compensation of employees	9.7	8.9	20.6	4.1	6.1	7.9	7.0	8.3	9.0	1.3	4.3	-2.0	-8.9	-10.6	-3.2	0.5	3.7	3.3
11. Intermediate consumption	1.4	-15.7	3.6	-13.9	11.4	18.4	8.9	11.2	8.3	-4.8	2.3	-7.0	-8.2	-11.9	5.5	-10.0	-0.1	1.2
12. Social transfers other than in kind	8.9	10.2	18.4	14.0	12.7	3.2	2.7	13.7	8.2	10.2	5.6	-0.9	-3.6	-0.6	-0.1	4.1	1.7	1.9
13. Social transfers in kind via market producers	-	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	-20.1	-43.0	-28.7	-33.3	-27.6	4.8	9.2	0.0	0.0
14. Interest	23.9	20.4	19.3	-0.3	12.8	-0.1	4.4	0.9	-11.2	-9.4	9.0	31.7	-0.5	-11.7	-0.4	-6.1	-2.4	7.3
15. Subsidies	23.1	102.6	22.1	1.0	-33.4	-18.8	-14.7	7.0	-54.3	92.2	38.5	11.4	0.2	-16.3	-10.2	7.1	0.7	1.3
16. Other current expenditure 1)	0.0	0.3	0.5	-0.5	0.7	-0.2	0.3	0.4	-0.2	-0.3	0.3	0.0	-0.5	0.0	0.4	0.0	-0.2	0.0
17. Total current expenditure	9.7	10.1	18.5	2.6	10.5	5.8	6.4	11.0	5.0	2.3	5.6	-0.1	-7.3	-6.8	0.3	0.3	1.5	2.7
18. Gross saving 1)	-1.7	1.8	-1.5	1.4	0.9	2.1	4.1	-2.3	-5.0	1.1	-1.9	-0.9	0.5	4.5	-0.4	-0.2	-0.1	0.3
19. Capital transfers received	-31.8	55.3	127.9	881.6	40.0	-91.7	1.8	-21.9	132.6	-50.7	18.6	-10.7	-43.5	-16.4	111.8	-66.3	0.0	0.0
20. Total revenue	3.0	16.7	13.8	8.8	13.8	9.6	18.6	4.4	-8.4	5.2	0.4	-2.3	-6.0	5.0	-0.6	-0.3	1.4	3.7
21. Gross fixed capital formation	23.2	14.5	18.3	15.5	-11.2	2.3	-1.5	14.2	28.0	8.8	-9.7	-29.5	-29.9	-14.3	9.5	2.0	2.9	3.5
22. Other capital expenditure 1)	-0.3	-0.2	0.1	-0.5	0.3	0.3	0.2	-0.1	0.4	0.1	-0.4	0.3	0.3	8.6	-8.2	-1.1	0.1	-0.1
23. Total expenditure	10.6	10.0	18.6	2.7	8.9	6.4	6.3	10.9	7.7	3.2	3.0	-1.9	-8.1	13.1	-16.4	-2.3	1.7	2.6
24. Tax burden	2.1	16.8	11.3	10.3	14.0	10.4	23.1	4.6	-10.1	3.8	2.0	-2.3	-7.1	2.2	-1.1	1.7	0.9	4.0
25. Net lending (+) or net borrowing (-)	-2.3	1.8	-1.8	2.2	1.5	1.1	4.2	-2.4	-6.3	0.7	-1.0	-0.1	0.9	-3.9	7.7	0.8	-0.1	0.4

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	0.7	2.1	5.9	3.7	2.2	1.0	-3.2	-0.9	5.4	4.7	5.7	5.8	4.9	8.8	1.1	0.3	0.4	0.0
2. Interest payments (% of GDP)	1.9	3.1	3.2	3.0	3.1	2.9	2.8	2.6	2.3	2.0	2.2	2.9	3.1	2.8	2.8	2.6	2.5	2.5
3. Implicit interest rate 2)	:	6.1	5.8	5.1	5.2	5.0	5.2	5.2	5.1	4.0	4.0	4.4	3.6	2.7	2.6	2.5	2.4	2.5
4. Nominal GDP growth rate	9.4	7.8	8.2	7.9	7.0	7.9	9.4	8.5	-1.7	3.4	2.2	-1.3	-6.9	-3.0	0.4	1.7	2.9	3.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	0.7	2.1	5.9	3.7	2.2	1.0	-3.2	-0.9	5.4	4.7	5.7	5.8	4.9	8.8	1.1	0.3	0.4	0.0
6. Contribution of nominal GDP growth	:	-4.0	-4.5	-4.6	-4.2	-4.6	-5.1	-4.2	0.8	-1.7	-1.2	0.9	5.9	3.2	-0.4	-1.8	-3.0	-3.6
7. Stock-flow adjustment 3)	:	3.5	2.0	1.9	0.7	-0.5	3.1	-3.7	2.4	-0.6	5.0	7.4	12.1	-7.1	-0.3	1.1	-0.8	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.1	-1.0	2.7	0.7	-1.0	-1.9	-6.0	-3.4	3.1	2.7	3.5	2.9	1.8	6.0	-1.7	-2.3	-2.0	-2.5
9. Snow-ball effect	:	-0.8	-1.3	-1.6	-1.0	-1.7	-2.3	-1.6	3.1	0.3	1.0	3.8	9.0	6.0	2.4	0.8	-0.5	-1.0
10. Stock-flow adjustment 3)	:	3.5	2.0	1.9	0.7	-0.5	3.1	-3.7	2.4	-0.6	5.0	7.4	12.1	-7.1	-0.3	1.1	-0.8	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	1.6	3.4	1.0	-1.3	-4.1	-5.2	-8.8	8.7	2.4	9.4	14.0	22.9	4.9	0.4	-0.4	-3.4	-3.2
12. Level of gross debt (end of year)	47.8	56.5	63.1	64.1	62.8	58.7	53.5	44.7	53.4	55.8	65.2	79.3	102.2	107.1	107.5	107.1	103.7	100.6

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 10A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Latvia	(Mrd EURO-LVL)																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	0.530	0.850	1.130	1.290	1.670	2.150	2.690	2.580	2.050	2.100	2.370	2.640	2.790	2.990	3.110	3.320	3.580	3.760
2. Current taxes on income and wealth	0.270	0.490	0.690	0.840	1.020	1.350	1.870	2.200	1.320	1.330	1.480	1.680	1.760	1.830	1.910	2.070	2.160	2.270
3. Social contributions	0.450	0.680	0.820	0.940	1.110	1.420	1.830	2.040	1.810	1.590	1.790	1.950	1.990	2.050	2.110	2.120	2.300	2.450
4. Of which actual social contributions	0.450	0.670	0.810	0.920	1.080	1.380	1.770	1.940	1.740	1.550	1.760	1.900	1.930	1.980	2.030	2.040	2.210	2.350
5. Other current revenue, including sales	0.140	0.300	0.400	0.620	0.660	0.980	0.990	1.040	1.140	1.210	1.280	1.290	1.280	1.230	1.170	1.180	1.130	1.100
6. Total current revenue	1.380	2.320	3.040	3.680	4.460	5.900	7.370	7.870	6.310	6.230	6.920	7.550	7.820	8.110	8.310	8.690	9.180	9.570
7. Government consumption expenditure	0.950	1.420	2.010	2.190	2.420	2.940	3.980	4.830	3.580	3.290	3.700	3.800	4.020	4.150	4.400	4.640	4.960	5.270
8. Collective consumption	0.500	0.710	1.030	1.090	1.260	1.570	2.300	2.710	1.860	1.740	2.010	2.060	2.160	2.220	2.310	2.480	2.650	2.830
9. Social transfers in kind	0.450	0.710	0.970	1.100	1.160	1.380	1.690	2.120	1.720	1.550	1.690	1.740	1.870	1.930	2.080	2.170	2.310	2.440
10. Compensation of employees	0.420	0.730	0.970	1.110	1.300	1.600	2.240	2.770	2.260	1.850	1.940	2.010	2.140	2.270	2.410	2.560	2.730	2.880
11. Intermediate consumption	0.310	0.450	0.760	0.890	0.880	1.040	1.230	1.510	1.150	1.180	1.340	1.340	1.430	1.450	1.510	1.550	1.630	1.710
12. Social transfers other than in kind	0.470	0.840	0.860	1.000	1.150	1.370	1.590	1.970	2.440	2.370	2.270	2.250	2.360	2.410	2.430	2.550	2.720	2.890
13. Social transfers in kind via market producers	0.000	0.000	0.080	0.070	0.090	0.100	0.160	0.200	0.190	0.190	0.220	0.240	0.250	0.250	0.300	0.310	0.330	0.340
14. Interest	0.030	0.060	0.070	0.080	0.070	0.070	0.080	0.130	0.290	0.310	0.360	0.360	0.340	0.340	0.320	0.280	0.270	0.270
15. Subsidies	0.040	0.070	0.080	0.060	0.070	0.110	0.170	0.270	0.210	0.140	0.100	0.120	0.130	0.160	0.050	0.050	0.070	0.070
16. Other current expenditure	0.060	0.100	0.070	0.120	0.520	0.800	0.750	0.990	0.690	0.750	0.510	0.690	0.670	0.810	0.830	0.960	1.020	1.050
17. Total current expenditure	1.330	2.260	2.900	3.340	4.070	5.090	6.210	7.840	7.210	6.800	6.740	7.000	7.320	7.680	7.860	8.260	8.760	9.200
18. Gross saving	0.050	0.060	0.150	0.340	0.380	0.820	1.160	0.030	-0.900	-0.570	0.180	0.550	0.500	0.430	0.450	0.440	0.420	0.360
19. Capital transfers received	0.010	0.050	0.010	0.050	0.140	0.170	0.160	0.210	0.210	0.280	0.320	0.380	0.400	0.370	0.400	0.260	0.360	0.400
20. Total revenue	1.390	2.370	3.050	3.730	4.600	6.080	7.530	8.080	6.520	6.510	7.240	7.930	8.220	8.480	8.710	8.950	9.540	9.970
21. Gross fixed capital formation	0.090	0.130	0.270	0.390	0.470	0.840	1.340	1.260	0.920	0.850	1.010	1.060	1.010	1.060	1.110	0.880	1.030	1.070
22. Other capital expenditure	0.030	0.160	0.040	0.110	0.120	0.250	0.130	-0.010	0.090	0.390	0.170	0.060	0.100	0.110	0.050	0.020	0.030	0.030
23. Total expenditure	1.450	2.550	3.200	3.840	4.660	6.180	7.680	9.080	8.220	8.030	7.930	8.110	8.430	8.850	9.020	9.150	9.820	10.300
24. Tax burden	1.240	2.010	2.630	3.060	3.800	4.920	6.370	6.770	5.140	5.010	5.650	6.250	6.510	6.840	7.100	7.470	8.000	8.430
25. Net lending (+) or net borrowing (-)	-0.060	-0.190	-0.150	-0.110	-0.060	-0.100	-0.150	-1.000	-1.700	-1.520	-0.680	-0.180	-0.210	-0.370	-0.310	-0.200	-0.280	-0.330

Table 10B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Latvia	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	13.0	12.3	11.9	11.7	12.3	12.6	11.9	10.6	10.9	11.7	11.7	12.1	12.3	12.7	12.8	13.3	13.7	13.6
2. Current taxes on income and wealth	6.5	7.2	7.2	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	8.3	8.2	8.2
3. Social contributions	11.0	10.0	8.6	8.5	8.1	8.3	8.1	8.4	9.6	8.9	8.9	8.9	8.7	8.7	8.7	8.5	8.8	8.9
4. Of which actual social contributions	11.0	9.8	8.4	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	8.1	8.4	8.5
5. Other current revenue, including sales	3.5	4.3	4.2	5.6	4.9	5.8	4.4	4.3	6.0	6.7	6.3	5.9	5.6	5.2	4.8	4.7	4.3	4.0
6. Total current revenue	34.0	33.8	31.8	33.3	32.8	34.5	32.6	32.3	33.5	34.7	34.2	34.6	34.3	34.4	34.1	34.8	35.1	34.7
7. Government consumption expenditure	23.5	20.7	21.0	19.8	17.8	17.2	17.6	19.8	19.0	18.4	18.2	17.4	17.7	17.6	18.1	18.6	19.0	19.1
8. Collective consumption	12.4	10.4	10.8	9.9	9.2	9.2	10.2	11.1	9.9	9.7	9.9	9.4	9.5	9.4	9.5	9.9	10.1	10.3
9. Social transfers in kind	11.1	10.3	10.2	10.0	8.6	8.0	7.5	8.7	9.1	8.7	8.3	7.9	8.2	8.2	8.5	8.7	8.8	8.9
10. Compensation of employees	10.2	10.7	10.2	10.1	9.5	9.3	9.9	11.4	12.0	10.3	9.6	9.2	9.4	9.6	9.9	10.2	10.4	10.4
11. Intermediate consumption	7.6	6.6	8.0	8.1	6.5	6.1	5.4	6.2	6.1	6.6	6.6	6.1	6.3	6.1	6.2	6.2	6.2	6.2
12. Social transfers other than in kind	11.6	12.2	9.0	9.1	8.4	8.0	7.0	8.1	13.0	13.2	11.2	10.3	10.4	10.2	10.0	10.2	10.4	10.5
13. Social transfers in kind via market producers	0.0	0.0	0.8	0.6	0.6	0.6	0.7	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.2	1.2
14. Interest	0.8	0.9	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.7	1.8	1.6	1.5	1.4	1.3	1.1	1.0	1.0
15. Subsidies	1.1	1.0	0.8	0.6	0.5	0.6	0.7	1.1	1.1	0.8	0.5	0.6	0.6	0.7	0.2	0.2	0.3	0.3
16. Other current expenditure	1.4	1.5	0.8	1.1	3.8	4.7	3.3	4.1	3.6	4.2	2.5	3.1	3.0	3.4	3.4	3.8	3.9	3.8
17. Total current expenditure	32.8	33.0	30.3	30.2	30.0	29.7	27.5	32.2	38.3	37.9	33.3	32.0	32.1	32.5	32.3	33.0	33.5	33.4
18. Gross saving	1.3	0.9	1.5	3.1	2.8	4.8	5.1	0.1	-4.8	-3.2	0.9	2.5	2.2	1.8	1.9	1.7	1.6	1.3
19. Capital transfers received	0.2	0.7	0.1	0.5	1.1	1.0	0.7	0.9	1.1	1.6	1.6	1.7	1.8	1.6	1.7	1.0	1.4	1.4
20. Total revenue	34.2	34.5	31.9	33.8	33.9	35.5	33.3	33.2	34.6	36.3	35.7	36.3	36.1	35.9	35.8	35.8	36.4	36.2
21. Gross fixed capital formation	2.2	2.0	2.8	3.5	3.4	4.9	5.9	5.2	4.9	4.7	5.0	4.8	4.4	4.5	4.6	3.5	3.9	3.9
22. Other capital expenditure	0.7	2.3	0.4	1.0	0.9	1.5	0.6	0.0	0.5	2.2	0.8	0.3	0.4	0.5	0.2	0.1	0.1	0.1
23. Total expenditure	35.6	37.3	33.5	34.8	34.3	36.1	34.0	37.3	43.7	44.8	39.1	37.1	37.0	37.5	37.1	36.6	37.5	37.4
24. Tax burden	30.5	29.3	27.5	27.7	27.9	28.7	28.2	27.8	27.3	27.9	27.9	28.6	28.6	29.0	29.2	29.9	30.6	30.6
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-1.6	-1.0	-0.4	-0.6	-0.7	-4.1	-9.1	-8.5	-3.4	-0.8	-0.9	-1.6	-1.3	-0.8	-1.1	-1.2

Table 10C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Latvia	(EURO-LVL; annual percentage changes unless otherwise stated)																	
	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	10.9	0.9	20.4	13.8	29.8	28.6	24.7	-3.9	-20.7	2.7	12.7	11.2	5.8	7.1	4.2	6.6	8.0	4.9
2. Current taxes on income and wealth	17.0	5.8	7.7	21.5	21.8	32.7	38.7	17.7	-40.1	0.4	11.7	13.2	4.9	4.2	4.2	8.1	4.4	5.0
3. Social contributions	8.2	3.0	6.5	13.7	18.2	28.1	28.9	11.7	-11.4	-12.0	12.9	8.5	2.3	3.1	2.8	0.6	8.5	6.3
4. Of which actual social contributions	8.3	3.5	6.1	13.9	17.7	27.7	28.8	9.3	-10.1	-10.8	13.5	7.9	1.6	2.5	2.4	0.3	8.6	6.3
5. Other current revenue, including sales	60.2	-5.9	1.7	55.0	7.2	48.8	0.6	5.3	8.9	6.6	5.5	0.9	-0.7	-3.5	-4.9	0.8	-4.4	-3.2
6. Total current revenue	16.3	1.6	10.9	20.9	21.2	32.4	24.9	6.7	-19.8	-1.3	11.1	9.0	3.6	3.7	2.5	4.6	5.6	4.3
7. Government consumption expenditure	7.4	0.7	17.0	9.1	10.5	21.7	35.4	21.2	-25.9	-8.0	12.2	2.7	5.9	3.1	6.0	5.7	6.8	6.3
8. Collective consumption	7.5	-2.7	26.1	5.3	15.2	24.8	46.5	18.1	-31.2	-6.5	15.2	2.7	4.5	2.8	4.4	7.0	7.0	7.0
9. Social transfers in kind	7.4	4.4	8.6	13.1	5.8	18.3	22.7	25.6	-19.1	-9.6	8.9	2.8	7.4	3.4	7.8	4.2	6.6	5.5
10. Compensation of employees	16.8	6.9	13.5	14.0	16.6	23.4	40.2	23.7	-18.7	-17.8	4.6	3.4	6.7	6.0	6.4	6.0	6.5	5.5
11. Intermediate consumption	3.5	0.2	20.6	16.8	-1.1	18.2	17.9	22.9	-23.7	2.6	13.7	-0.3	6.6	1.5	4.2	2.6	5.2	5.1
12. Social transfers other than in kind	21.5	-7.7	3.4	16.6	14.5	19.3	16.0	24.0	23.8	-2.7	-4.3	-0.9	5.0	2.3	0.8	4.7	6.7	6.4
13. Social transfers in kind via market producers	-	-	14.5	-11.5	22.8	12.9	65.0	22.3	-4.2	1.4	15.3	6.9	4.3	0.6	20.2	4.3	4.5	5.0
14. Interest	91.3	61.4	15.6	10.2	-9.5	4.7	8.9	68.6	113.0	9.7	15.3	-0.5	-6.1	0.1	-4.4	-13.9	-2.2	-2.2
15. Subsidies	-19.5	-20.6	26.1	-15.4	9.2	50.2	58.4	58.5	-21.8	-33.7	-28.5	23.0	11.0	19.2	-66.9	0.3	29.2	2.1
16. Other current expenditure 1)	-1.0	-0.1	-0.5	0.4	2.7	0.8	-1.4	0.8	-0.4	0.5	-1.7	0.6	-0.2	0.5	0.0	0.4	0.1	-0.1
17. Total current expenditure	12.2	-0.5	10.6	15.4	22.0	24.9	22.1	26.2	-8.0	-5.8	-0.8	3.8	4.7	4.9	2.3	5.0	6.1	5.1
18. Gross saving 1)	1.2	0.7	0.0	1.5	-0.2	1.9	0.4	-5.0	-4.9	1.6	4.1	1.6	-0.3	-0.4	0.0	-0.1	-0.2	-0.3
19. Capital transfers received	418.6	3.5	-58.2	475.8	181.7	19.3	-8.3	35.3	-1.3	35.0	12.1	19.4	5.0	-6.5	7.8	-35.6	38.9	10.3
20. Total revenue	18.0	1.6	10.3	22.2	23.4	32.0	23.9	7.3	-19.3	-0.1	11.2	9.5	3.7	3.2	2.7	2.7	6.5	4.5
21. Gross fixed capital formation	39.8	13.0	77.8	46.4	20.3	80.0	58.3	-5.9	-27.0	-7.5	19.6	4.2	-4.8	5.0	5.4	-21.2	17.3	3.7
22. Other capital expenditure 1)	0.2	-0.4	-1.8	0.6	-0.1	0.6	-0.9	-0.6	0.5	1.7	-1.3	-0.6	0.2	0.0	-0.3	-0.1	0.0	0.0
23. Total expenditure	14.7	-0.4	8.4	20.1	21.3	32.6	24.3	18.3	-9.5	-2.3	-1.3	2.3	3.9	5.1	1.9	1.4	7.3	4.9
24. Tax burden	11.3	2.9	12.3	16.4	24.3	29.4	29.7	6.1	-24.1	-2.4	12.7	10.7	4.2	5.1	3.7	5.2	7.1	5.3
25. Net lending (+) or net borrowing (-)	1.0	1.0	0.7	0.5	0.6	-0.2	0.0	-3.5	-4.9	0.6	5.1	2.5	-0.1	-0.7	0.3	0.5	-0.3	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	1.4	2.0	1.6	1.0	0.4	0.6	0.7	4.1	9.1	8.5	3.4	0.8	0.9	1.6	1.3	0.8	1.1	1.2
2. Interest payments (% of GDP)	0.8	0.9	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.7	1.8	1.6	1.5	1.4	1.3	1.1	1.0	1.0
3. Implicit interest rate 2)	:	8.2	6.3	5.8	4.4	4.6	4.7	7.0	6.3	4.5	4.2	4.1	3.7	3.8	3.4	3.1	2.7	2.7
4. Nominal GDP growth rate	14.0	8.9	13.8	15.7	23.1	25.8	32.1	7.8	-22.7	-4.7	13.0	7.8	4.2	3.7	3.1	2.7	4.7	5.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.4	2.0	1.6	1.0	0.4	0.6	0.7	4.1	9.1	8.5	3.4	0.8	0.9	1.6	1.3	0.8	1.1	1.2
6. Contribution of nominal GDP growth	:	-1.0	-1.6	-1.9	-2.7	-2.4	-2.4	-0.6	5.5	1.8	-5.5	-3.1	-1.7	-1.4	-1.2	-1.0	-1.8	-1.9
7. Stock-flow adjustment 3)	:	0.8	0.8	1.2	-0.3	0.0	0.3	6.7	3.4	0.6	-2.6	0.8	-1.5	1.5	-4.4	3.8	-2.1	-0.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.6	1.1	0.8	0.3	-0.1	0.2	0.3	3.6	7.5	6.7	1.6	-0.8	-0.6	0.1	-0.1	-0.3	0.0	0.3
9. Snow-ball effect	:	-0.1	-0.9	-1.2	-2.2	-2.0	-2.1	-0.1	7.0	3.6	-3.7	-1.4	-0.2	0.1	0.1	0.2	-0.7	-0.9
10. Stock-flow adjustment 3)	:	0.8	0.8	1.2	-0.3	0.0	0.3	6.7	3.4	0.6	-2.6	0.8	-1.5	1.5	-4.4	3.8	-2.1	-0.6
(% of GDP)																		
11. Change in gross debt 5)	:	1.8	0.8	0.4	-2.6	-1.8	-1.5	10.2	17.9	10.8	-4.7	-1.5	-2.2	1.7	-4.4	3.7	-2.8	-1.2
12. Level of gross debt (end of year)	13.9	13.9	13.9	14.3	11.7	9.9	8.4	18.7	36.6	47.4	42.8	41.3	39.0	40.7	36.3	40.0	37.2	36.0

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 11A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Lithuania

(Mrd EURO-LTL)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	0.93	1.67	1.94	2.04	2.35	2.72	3.38	3.79	3.11	3.32	3.63	3.72	3.88	4.12	4.39	4.59	4.84	5.07
2. Current taxes on income and wealth	0.65	1.12	1.31	1.58	1.88	2.30	2.63	3.02	1.60	1.29	1.36	1.61	1.74	1.84	2.04	2.19	2.20	2.35
3. Social contributions	0.56	1.36	1.54	1.72	1.93	2.27	2.74	3.23	3.52	3.40	3.58	3.73	3.89	4.17	4.46	4.75	4.99	5.32
4. Of which actual social contributions	0.56	1.36	1.53	1.66	1.87	2.20	2.65	3.11	3.40	3.30	3.48	3.61	3.79	4.06	4.34	4.63	4.86	5.19
5. Other current revenue, including sales	0.42	0.71	0.54	0.55	0.77	0.67	0.84	1.07	1.01	1.20	1.23	1.30	1.28	1.32	1.43	1.40	1.49	1.52
6. Total current revenue	2.56	4.87	5.33	5.88	6.93	7.96	9.59	11.10	9.24	9.21	9.80	10.35	10.79	11.46	12.32	12.93	13.51	14.26
7. Government consumption expenditure	1.86	3.00	3.26	3.50	3.89	4.61	5.07	6.10	5.72	5.56	5.74	5.83	5.93	6.19	6.56	6.95	7.38	7.83
8. Collective consumption	1.07	1.53	1.54	1.65	1.76	2.16	2.34	2.72	2.33	2.37	2.40	2.53	2.58	2.74	2.86	2.97	3.12	3.28
9. Social transfers in kind	0.79	1.46	1.71	1.84	2.12	2.44	2.73	3.38	3.39	3.19	3.33	3.30	3.35	3.46	3.70	3.98	4.26	4.55
10. Compensation of employees	0.75	1.61	1.79	1.97	2.15	2.50	2.83	3.48	3.41	3.06	3.20	3.24	3.33	3.45	3.59	3.82	4.03	4.26
11. Intermediate consumption	0.70	0.97	0.99	1.02	1.17	1.40	1.48	1.82	1.52	1.76	1.58	1.64	1.65	1.73	1.92	2.05	2.21	2.39
12. Social transfers other than in kind	0.63	1.53	1.63	1.78	1.96	2.21	2.81	3.76	4.35	4.01	3.90	3.99	3.92	3.90	3.98	4.24	4.63	4.90
13. Social transfers in kind via market producers	0.13	0.19	0.24	0.26	0.38	0.40	0.46	0.56	0.54	0.54	0.62	0.58	0.59	0.64	0.70	0.72	0.74	0.76
14. Interest	0.03	0.23	0.21	0.16	0.16	0.17	0.19	0.21	0.33	0.51	0.58	0.66	0.61	0.59	0.57	0.58	0.58	0.59
15. Subsidies	0.08	0.10	0.13	0.13	0.14	0.16	0.26	0.22	0.17	0.14	0.12	0.10	0.12	0.12	0.15	0.16	0.16	0.16
16. Other current expenditure	0.01	0.02	0.03	0.14	0.38	0.31	0.39	0.48	0.45	0.35	0.50	0.47	0.56	0.52	0.57	0.60	0.63	0.65
17. Total current expenditure	2.33	4.66	5.02	5.46	6.34	7.15	8.41	10.54	10.78	10.36	10.51	10.69	10.78	10.96	11.47	12.19	13.04	13.80
18. Gross saving	0.24	0.21	0.32	0.42	0.58	0.81	1.17	0.57	-1.54	-1.15	-0.71	-0.34	0.01	0.50	0.85	0.73	0.47	0.46
19. Capital transfers received	0.00	-0.03	0.05	0.07	0.16	0.23	0.41	0.34	0.39	0.71	0.69	0.64	0.72	0.99	0.69	0.41	0.60	0.70
20. Total revenue	2.56	4.84	5.39	5.95	7.09	8.20	10.00	11.45	9.64	9.92	10.49	10.99	11.51	12.45	13.01	13.34	14.11	14.96
21. Gross fixed capital formation	0.25	0.32	0.51	0.66	0.76	1.03	1.57	1.76	1.19	1.39	1.48	1.33	1.31	1.30	1.36	1.37	1.48	1.59
22. Other capital expenditure	0.11	0.29	0.07	0.09	0.06	0.08	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.45	0.26	-0.01	-0.09	-0.12
23. Total expenditure	2.68	5.27	5.60	6.21	7.16	8.26	10.24	12.45	12.09	11.86	13.28	12.04	12.43	12.70	13.09	13.56	14.43	15.27
24. Tax burden	2.15	4.12	4.77	5.29	6.13	7.26	8.72	10.00	8.13	7.93	8.51	9.00	9.47	10.10	10.86	11.50	11.99	12.70
25. Net lending (+) or net borrowing (-)	-0.12	-0.43	-0.21	-0.25	-0.07	-0.07	-0.24	-1.01	-2.45	-1.93	-2.80	-1.05	-0.92	-0.25	-0.08	-0.23	-0.32	-0.31

Table 11B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Lithuania

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	12.0	12.5	11.6	11.2	11.2	11.3	11.6	11.6	11.6	11.8	11.6	11.2	11.1	11.3	11.8	11.9	12.0	11.9
2. Current taxes on income and wealth	8.4	8.4	7.9	8.7	8.9	9.5	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.5	5.7	5.5	5.5
3. Social contributions	7.2	10.2	9.2	9.4	9.2	9.4	9.4	9.9	13.1	12.1	11.5	11.2	11.1	11.4	11.9	12.3	12.4	12.5
4. Of which actual social contributions	7.2	10.2	9.2	9.1	8.9	9.1	9.1	9.5	12.6	11.8	11.1	10.8	10.8	11.1	11.6	12.0	12.1	12.2
5. Other current revenue, including sales	5.4	5.3	3.3	3.0	3.6	2.8	2.9	3.3	3.7	4.3	3.9	3.9	3.7	3.6	3.8	3.6	3.7	3.6
6. Total current revenue	33.0	36.4	32.0	32.2	33.0	33.1	33.0	34.0	34.3	32.9	31.3	31.1	30.8	31.3	33.0	33.5	33.5	33.5
7. Government consumption expenditure	24.0	22.4	19.6	19.2	18.5	19.1	17.4	18.7	21.2	19.8	18.3	17.5	16.9	16.9	17.6	18.0	18.3	18.4
8. Collective consumption	13.8	11.5	9.3	9.1	8.4	9.0	8.0	8.3	8.7	8.5	7.7	7.6	7.4	7.5	7.7	7.7	7.7	7.7
9. Social transfers in kind	10.2	10.9	10.3	10.1	10.1	10.1	9.4	10.3	12.6	11.4	10.7	9.9	9.6	9.4	9.9	10.3	10.6	10.7
10. Compensation of employees	9.6	12.0	10.7	10.8	10.3	10.4	9.8	10.6	12.7	10.9	10.2	9.7	9.5	9.4	9.6	9.9	10.0	10.0
11. Intermediate consumption	9.1	7.3	5.9	5.6	5.6	5.8	5.1	5.6	5.7	6.3	5.1	4.9	4.7	4.7	5.2	5.3	5.5	5.6
12. Social transfers other than in kind	8.2	11.5	9.8	9.7	9.3	9.2	9.7	11.5	16.2	14.3	12.5	12.0	11.2	10.7	10.7	11.0	11.5	11.5
13. Social transfers in kind via market producers	1.6	1.4	1.5	1.5	1.8	1.7	1.6	1.7	2.0	1.9	2.0	1.8	1.7	1.8	1.9	1.9	1.8	1.8
14. Interest	0.3	1.7	1.2	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.5	1.4	1.4
15. Subsidies	1.0	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4
16. Other current expenditure	0.1	0.1	0.2	0.8	1.8	1.3	1.3	1.5	1.7	1.2	1.6	1.4	1.6	1.4	1.5	1.5	1.6	1.5
17. Total current expenditure	30.0	34.8	30.1	29.9	30.2	29.7	29.0	32.2	40.0	37.0	33.6	32.1	30.8	30.0	30.7	31.6	32.4	32.4
18. Gross saving	3.0	1.6	1.9	2.3	2.8	3.4	4.0	1.7	-5.7	-4.1	-2.3	-1.0	0.0	1.4	2.3	1.9	1.2	1.1
19. Capital transfers received	0.0	-0.2	0.3	0.4	0.8	1.0	1.4	1.0	1.5	2.5	2.2	1.9	2.1	2.7	1.9	1.1	1.5	1.6
20. Total revenue	33.0	36.2	32.3	32.6	33.7	34.0	34.4	35.0	35.8	35.4	33.5	33.0	32.9	34.0	34.9	34.5	35.0	35.2
21. Gross fixed capital formation	3.2	2.4	3.1	3.6	3.6	4.3	5.4	5.4	4.4	5.0	4.7	4.0	3.7	3.5	3.6	3.6	3.7	3.7
22. Other capital expenditure	1.4	2.1	0.4	0.5	0.3	0.3	0.9	0.5	0.5	0.4	4.2	0.1	1.0	1.2	0.7	0.0	-0.2	-0.3
23. Total expenditure	34.6	39.4	33.6	34.0	34.1	34.3	35.3	38.1	44.9	42.3	42.5	36.1	35.5	34.7	35.1	35.1	35.8	35.9
24. Tax burden	27.6	30.8	28.6	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.1	27.6	29.1	29.8	29.7	29.9
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-1.3	-1.4	-0.3	-0.3	-0.8	-3.1	-9.1	-6.9	-8.9	-3.1	-2.6	-0.7	-0.2	-0.6	-0.8	-0.7

Table 11C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Lithuania

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	20.3	-4.1	3.0	5.1	15.5	15.7	24.0	12.2	-17.8	6.6	9.3	2.6	4.1	6.3	6.7	4.4	5.4	4.8
2. Current taxes on income and wealth	19.1	-3.5	16.5	20.2	19.0	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.4	5.8	10.6	7.5	0.3	6.9
3. Social contributions	33.5	6.0	7.7	11.8	12.2	17.8	20.6	17.9	9.1	-3.5	5.4	4.0	4.5	7.2	6.8	6.7	5.0	6.7
4. Of which actual social contributions	33.5	6.1	7.8	8.6	12.1	17.8	20.4	17.7	9.3	-3.2	5.5	3.9	5.0	7.1	6.8	6.7	5.0	6.7
5. Other current revenue, including sales	40.5	12.9	-6.1	0.8	40.1	-12.4	25.2	27.2	-5.6	19.0	2.3	5.6	-1.6	3.5	8.3	-2.6	6.5	2.1
6. Total current revenue	26.2	1.0	6.3	10.3	17.8	15.0	20.4	15.8	-16.8	-0.3	6.4	5.7	4.2	6.2	7.5	4.9	4.5	5.5
7. Government consumption expenditure	25.6	-0.4	4.3	7.3	11.2	18.5	10.0	20.4	-6.2	-2.7	3.1	1.6	1.7	4.5	6.0	5.9	6.1	6.1
8. Collective consumption	22.8	20.1	4.4	7.0	6.7	22.7	7.9	16.7	-14.5	1.7	1.4	5.4	1.9	6.1	4.4	4.0	5.0	5.0
9. Social transfers in kind	29.3	-15.6	4.1	7.5	15.2	15.0	11.9	23.6	0.4	-5.8	4.4	-1.1	1.5	3.2	7.2	7.4	7.0	7.0
10. Compensation of employees	35.7	-5.2	4.2	10.2	9.4	16.3	13.2	22.6	-1.9	-10.3	4.5	1.4	2.7	3.7	4.1	6.2	5.6	5.6
11. Intermediate consumption	18.8	9.8	3.6	3.1	14.6	20.0	6.0	22.6	-16.3	15.4	-9.9	3.6	0.6	5.0	10.9	6.6	8.0	8.0
12. Social transfers other than in kind	31.4	-1.1	7.3	9.1	10.1	12.8	27.0	33.9	15.9	-7.9	-2.6	2.2	-1.8	-0.4	1.9	6.7	9.0	5.8
13. Social transfers in kind via market producers	42.7	-16.6	10.8	8.9	43.7	5.7	13.6	23.4	-4.9	0.0	15.5	-5.7	1.1	8.7	8.2	3.0	3.0	3.0
14. Interest	200.6	23.9	3.7	-20.5	-1.8	4.5	14.5	11.3	55.6	53.0	12.9	14.4	-6.6	-4.6	-3.0	2.0	0.0	1.0
15. Subsidies	44.1	-21.0	8.1	-3.0	12.9	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	2.7	24.3	7.6	1.2	1.2
16. Other current expenditure 1)	0.0	-0.4	0.0	0.6	1.0	-0.5	0.1	0.2	0.2	-0.4	0.4	-0.2	0.2	-0.2	0.1	0.0	0.0	0.0
17. Total current expenditure	31.9	-1.9	5.6	8.9	16.1	12.8	17.7	25.2	2.3	-3.9	1.4	1.8	0.8	1.7	4.7	6.3	7.0	5.8
18. Gross saving 1)	-1.4	1.0	0.2	0.4	0.5	0.6	0.7	-2.3	-7.4	1.6	1.8	1.2	1.0	1.3	0.9	-0.4	-0.7	-0.1
19. Capital transfers received	-	-334.2	16.3	35.2	121.2	45.1	78.3	-17.1	15.1	79.4	-2.9	-7.5	13.6	37.5	-30.4	-40.9	47.3	16.0
20. Total revenue	26.2	0.2	6.4	10.5	19.0	15.7	22.0	14.4	-15.8	2.9	5.7	4.8	4.7	8.2	4.5	2.5	5.8	6.0
21. Gross fixed capital formation	-7.9	-0.7	13.6	28.2	15.2	35.9	52.8	11.9	-32.4	17.0	6.3	-10.3	-1.2	-1.0	4.5	1.4	7.9	7.1
22. Other capital expenditure 1)	1.2	1.2	-0.5	0.1	-0.2	0.1	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	0.2	-0.5	-0.7	-0.2	-0.1
23. Total expenditure	32.3	1.4	4.8	10.9	15.3	15.4	23.9	21.6	-2.9	-1.9	12.0	-9.4	3.2	2.2	3.0	3.6	6.4	5.8
24. Tax burden	23.4	-1.7	8.3	10.8	16.0	18.3	20.2	14.6	-18.7	-2.4	7.3	5.7	5.3	6.6	7.5	5.9	4.3	6.0
25. Net lending (+) or net borrowing (-)	-1.7	-0.4	0.6	-0.1	1.0	0.1	-0.5	-2.3	-6.0	2.2	-2.0	5.8	0.5	1.9	0.5	-0.4	-0.2	0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	1.5	3.5	1.3	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.7	0.2	0.6	0.8	0.7
2. Interest payments (% of GDP)	0.3	1.5	1.2	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.5	1.4	1.4
3. Implicit interest rate 2)	:	6.8	6.1	4.8	4.7	4.5	4.6	4.6	7.0	6.5	5.7	5.7	4.6	4.3	3.8	3.6	3.7	3.4
4. Nominal GDP growth rate	51.3	6.2	9.6	9.4	15.2	14.6	20.6	12.6	-17.6	4.1	11.6	6.6	5.0	4.5	2.0	3.4	4.4	5.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.5	3.5	1.3	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.7	0.2	0.6	0.8	0.7
6. Contribution of nominal GDP growth	:	-1.4	-1.9	-1.8	-2.5	-2.3	-2.9	-1.8	3.1	-1.1	-3.8	-2.3	-1.9	-1.7	-0.8	-1.4	-1.7	-2.3
7. Stock-flow adjustment 3)	:	-2.8	-1.1	-1.3	1.1	1.6	0.8	-2.6	2.2	1.4	-4.2	1.8	-1.8	2.8	2.8	-1.1	3.4	-1.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.2	2.0	0.0	0.5	-0.4	-0.4	0.2	2.4	7.9	5.1	7.1	1.2	0.9	-0.9	-1.3	-0.9	-0.7	-0.7
9. Snow-ball effect	:	0.1	-0.7	-0.9	-1.7	-1.6	-2.3	-1.1	4.4	0.7	-1.9	-0.3	-0.1	-0.1	0.7	0.1	-0.3	-0.9
10. Stock-flow adjustment 3)	:	-2.8	-1.1	-1.3	1.1	1.6	0.8	-2.6	2.2	1.4	-4.2	1.8	-1.8	2.8	2.8	-1.1	3.4	-1.5
(% of GDP)																		
11. Change in gross debt 5)	:	-0.6	-1.8	-1.7	-1.0	-0.4	-1.4	-1.3	14.4	7.2	1.0	2.6	-1.1	1.8	2.2	-1.9	2.5	-3.1
12. Level of gross debt (end of year)	11.5	22.9	20.4	18.7	17.6	17.2	15.9	14.6	29.0	36.2	37.2	39.8	38.7	40.5	42.7	40.8	43.3	40.2

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

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

3) Line 7 = line 10.

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

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

Table 12A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Luxembourg

(Mrd EURO-LUF)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	1.77	3.06	3.24	3.67	4.04	4.27	4.81	4.70	4.60	4.91	5.30	5.66	5.98	6.54	6.24	6.40	6.48	6.79
2. Current taxes on income and wealth	2.31	3.28	3.77	3.56	4.11	4.41	4.88	5.26	5.26	5.73	6.00	6.28	6.60	6.80	7.46	7.93	7.94	8.31
3. Social contributions	1.79	2.53	3.16	3.33	3.58	3.80	4.15	4.45	4.74	4.89	5.23	5.56	5.78	5.96	6.24	6.44	6.76	7.05
4. Of which actual social contributions	1.50	2.24	2.80	2.97	3.19	3.38	3.72	4.00	4.26	4.38	4.70	4.98	5.21	5.36	5.61	5.79	6.09	6.35
5. Other current revenue, including sales	0.93	1.17	1.20	1.25	1.30	1.52	1.68	1.89	1.75	1.85	1.90	2.00	2.12	2.17	2.33	2.37	2.50	2.63
6. Total current revenue	6.80	10.04	11.36	11.82	13.04	14.00	15.53	16.31	16.36	17.38	18.44	19.50	20.48	21.47	22.26	23.13	23.68	24.78
7. Government consumption expenditure	2.51	3.44	4.39	4.75	5.15	5.35	5.65	5.97	6.45	6.84	7.18	7.64	8.00	8.30	8.49	8.95	9.47	9.98
8. Collective consumption	0.95	1.27	1.59	1.70	1.85	1.89	1.96	2.12	2.23	2.37	2.51	3.04	3.07	3.17	3.30	3.46	3.63	3.80
9. Social transfers in kind	1.56	2.16	2.80	3.06	3.30	3.47	3.69	3.85	4.22	4.47	4.67	4.60	4.93	5.12	5.19	5.49	5.84	6.17
10. Compensation of employees	1.53	1.93	2.39	2.55	2.71	2.85	3.00	3.16	3.39	3.60	3.79	4.00	4.18	4.36	4.53	4.65	4.87	5.06
11. Intermediate consumption	0.56	0.79	1.00	1.05	1.13	1.14	1.18	1.31	1.47	1.55	1.57	1.72	1.73	1.77	1.84	1.94	2.08	2.23
12. Social transfers other than in kind	2.31	3.02	4.06	4.25	4.56	4.80	5.00	5.54	6.15	6.39	6.60	7.05	7.40	7.69	7.90	8.11	8.61	8.92
13. Social transfers in kind via market producers	0.58	0.89	1.20	1.37	1.50	1.56	1.65	1.72	1.86	1.96	2.00	2.13	2.33	2.42	2.38	2.54	2.69	2.85
14. Interest	0.09	0.09	0.07	0.06	0.07	0.08	0.12	0.14	0.15	0.17	0.20	0.23	0.26	0.21	0.21	0.21	0.22	0.23
15. Subsidies	0.19	0.27	0.32	0.34	0.38	0.40	0.46	0.47	0.48	0.50	0.53	0.61	0.66	0.70	0.71	0.75	0.79	0.82
16. Other current expenditure	0.37	0.64	0.67	0.86	0.81	0.87	0.86	0.95	1.00	1.12	1.31	1.42	1.47	1.48	1.59	1.63	1.69	1.76
17. Total current expenditure	5.63	7.63	9.72	10.48	11.16	11.70	12.26	13.30	14.52	15.27	16.00	17.15	18.01	18.62	19.16	19.84	20.95	21.87
18. Gross saving	1.17	2.41	1.64	1.34	1.88	2.30	3.26	3.01	1.84	2.11	2.44	2.34	2.47	2.84	3.10	3.29	2.73	2.92
19. Capital transfers received	0.04	0.05	0.08	0.07	0.07	0.06	0.07	0.09	0.09	0.08	0.07	0.09	0.10	0.10	0.11	0.11	0.12	0.12
20. Total revenue	6.84	10.09	11.44	11.88	13.11	14.06	15.60	16.40	16.44	17.46	18.51	19.59	20.58	21.57	22.37	23.24	23.79	24.90
21. Gross fixed capital formation	0.59	0.89	1.33	1.33	1.50	1.13	1.32	1.40	1.63	1.89	1.78	1.75	1.63	1.79	2.03	2.30	2.41	2.53
22. Other capital expenditure	0.20	0.21	0.34	0.44	0.43	0.58	0.47	0.43	0.54	0.56	0.51	0.53	0.50	0.44	0.38	0.40	0.42	0.44
23. Total expenditure	6.42	8.73	11.39	12.24	13.09	13.41	14.06	15.14	16.69	17.73	18.29	19.44	20.14	20.85	21.57	22.55	23.78	24.84
24. Tax burden	5.62	8.63	9.87	10.25	11.40	12.13	13.46	14.02	14.17	15.09	16.07	17.01	17.88	18.79	19.40	20.22	20.61	21.55
25. Net lending (+) or net borrowing (-)	0.42	1.36	0.05	-0.36	0.02	0.65	1.54	1.27	-0.25	-0.26	0.22	0.15	0.45	0.72	0.80	0.70	0.01	0.07

Table 12B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Luxembourg

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	11.2	13.2	12.5	13.3	13.6	12.8	13.1	12.5	12.7	12.3	12.4	12.9	12.9	13.3	12.2	11.8	11.2	11.1
2. Current taxes on income and wealth	14.7	14.2	14.5	12.9	13.8	13.2	13.3	14.0	14.5	14.3	14.0	14.3	14.2	13.8	14.6	14.7	13.7	13.6
3. Social contributions	11.4	10.9	12.2	12.1	12.1	11.4	11.3	11.8	13.1	12.2	12.2	12.7	12.5	12.1	12.2	11.9	11.7	11.5
4. Of which actual social contributions	9.5	9.7	10.8	10.7	10.7	10.1	10.1	10.6	11.7	11.0	11.0	11.4	11.2	10.9	11.0	10.7	10.5	10.4
5. Other current revenue, including sales	5.9	5.1	4.6	4.5	4.4	4.6	4.6	5.0	4.8	4.6	4.4	4.6	4.6	4.4	4.6	4.4	4.3	4.3
6. Total current revenue	43.2	43.3	43.9	42.7	43.8	41.9	42.2	43.3	45.1	43.5	43.0	44.4	44.2	43.6	43.5	42.8	41.0	40.5
7. Government consumption expenditure	16.0	14.8	17.0	17.2	17.3	16.0	15.4	15.9	17.8	17.1	16.7	17.4	17.3	16.8	16.6	16.6	16.4	16.3
8. Collective consumption	6.1	5.5	6.1	6.1	6.2	5.6	5.3	5.6	6.2	5.9	5.9	6.9	6.6	6.4	6.4	6.4	6.3	6.2
9. Social transfers in kind	9.9	9.3	10.8	11.1	11.1	10.4	10.0	10.2	11.6	11.2	10.9	10.5	10.6	10.4	10.1	10.2	10.1	10.1
10. Compensation of employees	9.7	8.3	9.2	9.2	9.1	8.5	8.2	8.4	9.3	9.0	8.8	9.1	9.0	8.8	8.8	8.6	8.4	8.3
11. Intermediate consumption	3.5	3.4	3.9	3.8	3.8	3.4	3.2	3.5	4.1	3.9	3.7	3.9	3.7	3.6	3.6	3.6	3.6	3.6
12. Social transfers other than in kind	14.7	13.0	15.7	15.4	15.3	14.4	13.6	14.7	17.0	16.0	15.4	16.1	16.0	15.6	15.4	15.0	14.9	14.6
13. Social transfers in kind via market producers	3.7	3.8	4.6	4.9	5.0	4.7	4.5	4.6	5.1	4.9	4.7	4.9	5.0	4.9	4.6	4.7	4.7	4.7
14. Interest	0.6	0.4	0.3	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.4
15. Subsidies	1.2	1.2	1.2	1.2	1.3	1.2	1.3	1.3	1.3	1.3	1.2	1.4	1.4	1.4	1.4	1.4	1.4	1.3
16. Other current expenditure	2.4	2.7	2.6	3.1	2.7	2.6	2.3	2.5	2.8	2.8	3.0	3.2	3.2	3.0	3.1	3.0	2.9	2.9
17. Total current expenditure	35.8	32.9	37.6	37.9	37.5	35.0	33.4	35.3	40.0	38.2	37.3	39.1	38.9	37.8	37.4	36.7	36.3	35.8
18. Gross saving	7.4	10.4	6.3	4.8	6.3	6.9	8.9	8.0	5.1	5.3	5.7	5.3	5.3	5.8	6.1	6.1	4.7	4.8
19. Capital transfers received	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	43.5	43.5	44.2	43.0	44.1	42.1	42.4	43.6	45.3	43.7	43.2	44.6	44.4	43.8	43.7	43.0	41.2	40.7
21. Gross fixed capital formation	3.8	3.8	5.1	4.8	5.0	3.4	3.6	3.7	4.5	4.7	4.2	4.0	3.5	3.6	4.0	4.3	4.2	4.1
22. Other capital expenditure	1.2	0.9	1.3	1.6	1.5	1.7	1.3	1.2	1.5	1.4	1.2	1.2	1.1	0.9	0.7	0.7	0.7	0.7
23. Total expenditure	40.8	37.6	44.0	44.3	44.0	40.1	38.2	40.2	46.0	44.4	42.7	44.3	43.4	42.3	42.1	41.7	41.2	40.6
24. Tax burden	35.7	37.2	38.2	37.1	38.3	36.3	36.6	37.3	39.1	37.8	37.5	38.7	38.6	38.1	37.9	37.4	35.7	35.2
25. Net lending (+) or net borrowing (-)	2.7	5.9	0.2	-1.3	0.1	2.0	4.2	3.4	-0.7	-0.7	0.5	0.3	1.0	1.5	1.6	1.3	0.0	0.1

Table 12C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Luxembourg

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	4.5	16.2	4.8	13.2	9.9	5.8	12.6	-2.2	-2.2	6.9	7.8	6.8	5.6	9.4	-4.6	2.5	1.2	4.8
2. Current taxes on income and wealth	7.8	11.7	2.9	-5.5	15.5	7.3	10.7	7.8	0.0	8.9	4.8	4.5	5.2	3.0	9.7	6.4	0.1	4.6
3. Social contributions	3.3	9.5	7.0	5.7	7.5	5.9	9.3	7.2	6.5	3.1	7.1	6.1	4.1	3.1	4.6	3.2	5.1	4.3
4. Of which actual social contributions	5.6	10.3	6.4	5.9	7.4	6.1	10.0	7.5	6.4	2.9	7.3	6.0	4.5	3.0	4.6	3.2	5.1	4.3
5. Other current revenue, including sales	-1.7	14.9	-2.9	4.6	4.4	16.7	10.6	12.4	-7.3	5.5	2.8	5.4	5.6	2.5	7.5	1.5	5.5	5.5
6. Total current revenue	4.5	12.8	3.9	4.0	10.3	7.4	10.9	5.1	0.3	6.3	6.1	5.7	5.0	4.8	3.7	3.9	2.4	4.7
7. Government consumption expenditure	6.9	7.1	7.9	8.2	8.3	4.0	5.6	5.6	8.1	6.0	4.9	6.5	4.6	3.8	2.3	5.4	5.8	5.4
8. Collective consumption	4.3	10.8	5.5	6.5	9.2	1.9	4.1	8.0	5.3	6.2	5.9	21.2	0.8	3.5	4.1	4.8	4.8	4.8
9. Social transfers in kind	8.5	5.1	9.3	9.1	7.8	5.2	6.5	4.3	9.7	5.9	4.4	-1.4	7.2	3.9	1.3	5.8	6.3	5.8
10. Compensation of employees	3.8	6.5	7.1	6.5	6.5	5.1	5.2	5.1	7.4	6.1	5.4	5.5	4.5	4.3	3.9	2.8	4.7	3.8
11. Intermediate consumption	4.9	18.2	9.0	4.8	7.8	0.9	3.6	11.3	12.3	4.8	1.5	9.7	0.4	2.4	4.1	5.6	6.9	7.2
12. Social transfers other than in kind	3.4	7.2	11.5	4.6	7.2	5.3	4.0	10.9	11.1	3.8	3.4	6.8	4.9	3.9	2.8	2.6	6.2	3.6
13. Social transfers in kind via market producers	14.4	0.9	8.9	13.8	9.8	3.7	5.8	4.8	8.2	4.9	2.5	6.4	9.0	4.2	-1.8	6.6	6.0	6.0
14. Interest	2.0	-3.7	-10.7	-15.4	11.0	25.9	40.4	23.3	2.7	11.6	21.3	14.3	11.2	-19.6	1.3	3.0	3.0	3.1
15. Subsidies	18.9	27.2	9.7	5.5	11.7	5.4	15.3	2.6	1.9	4.7	4.6	15.1	9.0	6.5	1.2	5.8	4.2	4.6
16. Other current expenditure 1)	-0.2	-0.4	0.0	0.5	-0.4	-0.1	-0.2	0.2	0.2	0.0	0.3	0.2	-0.1	-0.2	0.1	-0.1	-0.1	0.0
17. Total current expenditure	5.0	6.8	9.2	7.8	6.5	4.8	4.8	8.5	9.1	5.2	4.8	7.2	5.0	3.4	2.9	3.5	5.6	4.4
18. Gross saving 1)	-0.3	2.0	-1.9	-1.5	1.5	0.6	2.0	-0.9	-2.9	0.2	0.4	-0.4	0.0	0.5	0.3	0.0	-1.4	0.0
19. Capital transfers received	-17.6	0.0	40.5	-16.3	9.4	-15.1	17.4	22.5	-5.7	-2.5	-14.3	33.4	7.9	-0.9	5.0	3.9	4.0	3.1
20. Total revenue	4.3	12.7	4.1	3.9	10.3	7.3	10.9	5.1	0.3	6.2	6.0	5.9	5.0	4.8	3.7	3.9	2.4	4.7
21. Gross fixed capital formation	32.7	-0.8	12.4	-0.2	12.8	-24.6	17.2	5.9	16.6	15.9	-6.0	-1.5	-7.2	10.1	13.2	13.5	4.7	4.9
22. Other capital expenditure 1)	-0.2	0.0	0.1	0.3	-0.1	0.3	-0.5	-0.1	0.3	-0.1	-0.2	0.0	-0.1	-0.2	-0.1	0.0	0.0	0.0
23. Total expenditure	7.0	6.2	9.8	7.5	6.9	2.5	4.8	7.7	10.3	6.2	3.1	6.3	3.6	3.6	3.5	4.5	5.5	4.4
24. Tax burden	6.1	12.7	4.6	3.9	11.1	6.4	11.0	4.2	1.1	6.5	6.4	5.9	5.1	5.1	3.2	4.2	1.9	4.6
25. Net lending (+) or net borrowing (-)	-1.1	2.4	-2.3	-1.5	1.4	1.9	2.2	-0.8	-4.1	0.0	1.2	-0.2	0.6	0.5	0.1	-0.3	-1.3	0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	-2.7	-6.0	-0.2	1.3	-0.1	-2.0	-4.2	-3.4	0.7	0.7	-0.5	-0.3	-1.0	-1.5	-1.6	-1.3	0.0	-0.1
2. Interest payments (% of GDP)	0.6	0.4	0.3	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.4
3. Implicit interest rate 2)	:	5.7	4.2	3.3	3.3	3.8	4.5	5.1	2.6	2.9	2.5	2.9	2.7	1.9	1.9	1.9	1.8	1.7
4. Nominal GDP growth rate	3.8	1.4	4.5	6.9	7.5	12.4	10.0	2.4	-3.7	10.1	7.3	2.4	5.6	6.3	3.9	5.5	6.9	5.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-2.7	-6.0	-0.2	1.3	-0.1	-2.0	-4.2	-3.4	0.7	0.7	-0.5	-0.3	-1.0	-1.5	-1.6	-1.3	0.0	-0.1
6. Contribution of nominal GDP growth	:	-0.1	-0.3	-0.4	-0.5	-0.8	-0.7	-0.2	0.6	-1.5	-1.4	-0.4	-1.2	-1.4	-0.9	-1.2	-1.5	-1.3
7. Stock-flow adjustment 3)	:	6.6	0.5	-0.5	0.7	3.2	4.8	10.8	-0.3	4.7	0.8	3.8	3.8	2.1	1.8	3.5	1.6	1.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.3	-6.3	-0.5	1.1	-0.3	-2.2	-4.5	-3.7	0.3	0.2	-1.0	-0.9	-1.5	-1.9	-2.0	-1.7	-0.4	-0.5
9. Snow-ball effect	:	0.3	0.0	-0.2	-0.3	-0.6	-0.4	0.2	1.0	-1.1	-0.9	0.1	-0.6	-1.0	-0.5	-0.8	-1.1	-0.9
10. Stock-flow adjustment 3)	:	6.6	0.5	-0.5	0.7	3.2	4.8	10.8	-0.3	4.7	0.8	3.8	3.8	2.1	1.8	3.5	1.6	1.6
(% of GDP)																		
11. Change in gross debt 5)	:	0.5	0.0	0.4	0.2	0.4	-0.1	7.3	0.9	3.9	-1.1	3.0	1.7	-0.7	-0.7	1.1	0.1	0.2
12. Level of gross debt (end of year)	8.6	7.0	6.9	7.3	7.5	7.9	7.8	15.1	16.0	19.9	18.8	21.8	23.5	22.7	22.1	23.2	23.3	23.5

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 13A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Malta	(Mrd EURO-MTL)																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	0.369	0.496	0.583	0.645	0.726	0.768	0.814	0.845	0.820	0.856	0.918	0.936	0.981	1.098	1.188	1.262	1.330	1.386
2. Current taxes on income and wealth	0.248	0.366	0.522	0.502	0.559	0.610	0.726	0.743	0.795	0.808	0.849	0.935	1.043	1.155	1.238	1.329	1.422	1.520
3. Social contributions	0.218	0.304	0.353	0.360	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.560	0.596	0.628	0.659	0.690
4. Of which actual social contributions	0.183	0.259	0.288	0.293	0.307	0.315	0.322	0.352	0.352	0.371	0.400	0.414	0.438	0.468	0.504	0.531	0.558	0.584
5. Other current revenue, including sales	0.229	0.213	0.245	0.253	0.208	0.212	0.239	0.291	0.256	0.263	0.269	0.280	0.305	0.312	0.368	0.425	0.395	0.335
6. Total current revenue	1.064	1.379	1.703	1.760	1.874	1.980	2.177	2.311	2.307	2.383	2.523	2.655	2.854	3.125	3.390	3.644	3.806	3.931
7. Government consumption expenditure	0.547	0.733	0.896	0.927	0.932	1.003	1.033	1.209	1.214	1.286	1.344	1.448	1.479	1.604	1.696	1.773	1.922	2.079
8. Collective consumption	0.274	0.358	0.486	0.482	0.483	0.498	0.531	0.609	0.590	0.601	0.625	0.676	0.664	0.715	0.754	0.789	0.855	0.925
9. Social transfers in kind	0.273	0.376	0.410	0.445	0.449	0.504	0.502	0.600	0.624	0.685	0.719	0.773	0.815	0.889	0.941	0.984	1.066	1.153
10. Compensation of employees	0.439	0.524	0.655	0.666	0.676	0.687	0.716	0.846	0.838	0.855	0.882	0.922	0.977	1.050	1.117	1.184	1.249	1.312
11. Intermediate consumption	0.152	0.202	0.228	0.258	0.247	0.296	0.307	0.391	0.365	0.403	0.430	0.483	0.471	0.524	0.598	0.652	0.691	0.714
12. Social transfers other than in kind	0.335	0.471	0.559	0.576	0.615	0.634	0.686	0.720	0.769	0.805	0.836	0.887	0.923	0.964	0.986	1.021	1.055	1.091
13. Social transfers in kind via market producers	0.008	0.013	0.021	0.024	0.027	0.032	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.041	0.045	0.047	0.048	0.050
14. Interest	0.055	0.168	0.168	0.180	0.194	0.199	0.200	0.205	0.201	0.203	0.217	0.215	0.219	0.231	0.228	0.213	0.210	0.206
15. Subsidies	0.052	0.054	0.077	0.070	0.085	0.094	0.098	0.115	0.050	0.053	0.051	0.077	0.080	0.105	0.111	0.113	0.116	0.120
16. Other current expenditure	0.036	0.050	0.055	0.093	0.089	0.092	0.108	0.116	0.122	0.131	0.128	0.136	0.180	0.196	0.209	0.225	0.245	0.260
17. Total current expenditure	1.078	1.482	1.764	1.866	1.935	2.033	2.146	2.430	2.383	2.487	2.587	2.758	2.892	3.111	3.294	3.454	3.615	3.752
18. Gross saving	-0.014	-0.103	-0.061	-0.105	-0.061	-0.053	0.031	-0.119	-0.076	-0.104	-0.064	-0.103	-0.038	0.014	0.097	0.190	0.191	0.179
19. Capital transfers received	0.021	0.056	0.015	0.077	0.163	0.159	0.064	0.044	0.062	0.117	0.121	0.148	0.153	0.205	0.304	0.083	0.101	0.138
20. Total revenue	1.085	1.436	1.718	1.837	2.037	2.139	2.242	2.354	2.368	2.500	2.645	2.803	3.007	3.330	3.694	3.727	3.907	4.069
21. Gross fixed capital formation	0.090	0.159	0.216	0.182	0.235	0.214	0.217	0.149	0.148	0.147	0.193	0.233	0.219	0.301	0.398	0.270	0.287	0.307
22. Other capital expenditure	0.022	0.022	0.171	0.003	0.006	0.032	0.008	0.030	0.038	0.076	0.038	0.073	0.095	0.084	0.123	0.069	0.067	0.069
23. Total expenditure	1.190	1.663	2.151	2.050	2.176	2.280	2.371	2.609	2.570	2.710	2.819	3.065	3.206	3.496	3.815	3.794	3.969	4.127
24. Tax burden	0.801	1.129	1.383	1.458	1.625	1.720	1.890	1.968	1.992	2.059	2.194	2.318	2.487	2.748	2.961	3.153	3.341	3.521
25. Net lending (+) or net borrowing (-)	-0.106	-0.228	-0.433	-0.213	-0.139	-0.141	-0.130	-0.255	-0.201	-0.210	-0.174	-0.261	-0.199	-0.166	-0.120	-0.067	-0.062	-0.059

Table 13B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Malta	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	12.1	12.0	12.3	13.3	14.1	14.3	14.1	13.8	13.4	13.0	13.4	13.0	12.8	13.6	13.5	13.6	13.5	13.3
2. Current taxes on income and wealth	8.2	8.9	11.0	10.4	10.9	11.3	12.6	12.1	13.0	12.2	12.4	13.0	13.6	14.3	14.1	14.3	14.4	14.5
3. Social contributions	7.2	7.4	7.4	7.4	7.4	7.2	6.9	7.0	7.1	6.9	7.1	7.0	6.8	6.9	6.8	6.7	6.7	6.6
4. Of which actual social contributions	6.0	6.3	6.1	6.0	6.0	5.8	5.6	5.7	5.7	5.6	5.8	5.7	5.7	5.8	5.7	5.7	5.7	5.6
5. Other current revenue, including sales	7.5	5.1	5.1	5.2	4.0	3.9	4.1	4.8	4.2	4.0	3.9	3.9	4.0	3.8	4.2	4.6	4.0	3.2
6. Total current revenue	35.0	33.3	35.8	36.3	36.4	36.8	37.8	37.7	37.6	36.1	36.7	36.8	37.2	38.6	38.6	39.1	38.6	37.6
7. Government consumption expenditure	18.0	17.7	18.8	19.1	18.1	18.6	17.9	19.7	19.8	19.5	19.6	20.1	19.3	19.8	19.3	19.0	19.5	19.9
8. Collective consumption	9.0	8.6	10.2	9.9	9.4	9.3	9.2	9.9	9.6	9.1	9.1	9.4	8.7	8.8	8.6	8.5	8.7	8.9
9. Social transfers in kind	9.0	9.1	8.6	9.2	8.7	9.4	8.7	9.8	10.2	10.4	10.5	10.7	10.6	11.0	10.7	10.6	10.8	11.0
10. Compensation of employees	14.4	12.7	13.8	13.7	13.1	12.7	12.4	13.8	13.7	13.0	12.8	12.8	12.7	13.0	12.7	12.7	12.7	12.6
11. Intermediate consumption	5.0	4.9	4.8	5.3	4.8	5.5	5.3	6.4	5.9	6.1	6.3	6.7	6.1	6.5	6.8	7.0	7.0	6.8
12. Social transfers other than in kind	11.0	11.4	11.8	11.9	12.0	11.8	11.9	11.7	12.5	12.2	12.2	12.3	12.0	11.9	11.2	11.0	10.7	10.4
13. Social transfers in kind via market producers	0.3	0.3	0.4	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5
14. Interest	1.8	4.1	3.5	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.9	2.6	2.3	2.1	2.0
15. Subsidies	1.7	1.3	1.6	1.4	1.7	1.7	1.7	1.9	0.8	0.8	0.7	1.1	1.0	1.3	1.3	1.2	1.2	1.1
16. Other current expenditure	1.2	1.2	1.1	1.9	1.7	1.7	1.9	1.9	2.0	2.0	1.9	1.9	2.4	2.4	2.4	2.4	2.5	2.5
17. Total current expenditure	35.4	35.8	37.1	38.4	37.6	37.7	37.3	39.6	38.8	37.7	37.6	38.3	37.7	38.4	37.5	37.1	36.6	35.9
18. Gross saving	-0.4	-2.5	-1.3	-2.2	-1.2	-1.0	0.5	-1.9	-1.2	-1.6	-0.9	-1.4	-0.5	0.2	1.1	2.0	1.9	1.7
19. Capital transfers received	0.7	1.4	0.3	1.6	3.2	3.0	1.1	0.7	1.0	1.8	1.8	2.0	2.0	2.5	3.5	0.9	1.0	1.3
20. Total revenue	35.7	34.7	36.1	37.9	39.6	39.7	38.9	38.4	38.6	37.9	38.5	38.9	39.2	41.1	42.0	40.0	39.6	39.0
21. Gross fixed capital formation	3.0	3.9	4.5	3.8	4.6	4.0	3.8	2.4	2.4	2.2	2.8	3.2	2.9	3.7	4.5	2.9	2.9	2.9
22. Other capital expenditure	0.7	0.5	3.6	0.1	0.1	0.6	0.1	0.5	0.6	1.2	0.6	1.0	1.2	1.0	1.4	0.7	0.7	0.7
23. Total expenditure	39.1	40.2	45.2	42.3	42.3	42.3	41.2	42.6	41.9	41.1	41.0	42.5	41.8	43.2	43.4	40.7	40.2	39.5
24. Tax burden	26.3	27.3	29.1	30.1	31.5	31.9	32.8	32.1	32.5	31.2	31.9	32.2	32.4	34.0	33.7	33.9	33.9	33.7
25. Net lending (+) or net borrowing (-)	-3.5	-5.5	-9.1	-4.4	-2.7	-2.6	-2.3	-4.2	-3.3	-3.2	-2.5	-3.6	-2.6	-2.1	-1.4	-0.7	-0.6	-0.6

Table 13C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Malta	(EURO-MTL; annual percentage changes unless otherwise stated)																	
	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	-1.0	9.0	4.6	10.6	12.6	5.8	6.0	3.8	-3.0	4.4	7.2	2.0	4.8	11.9	8.3	6.2	5.4	4.2
2. Current taxes on income and wealth	-13.0	12.9	8.2	-3.8	11.4	9.0	19.1	2.3	7.1	1.6	5.2	10.1	11.6	10.8	7.1	7.4	7.0	6.9
3. Social contributions	7.6	9.5	2.1	2.0	5.5	2.5	2.2	8.5	0.7	5.0	6.6	3.6	4.1	6.8	6.4	5.3	5.0	4.7
4. Of which actual social contributions	4.5	12.6	1.7	1.8	4.6	2.6	2.3	9.2	0.0	5.4	8.0	3.5	5.6	7.1	7.7	5.3	5.0	4.7
5. Other current revenue, including sales	-10.8	-7.0	8.2	3.2	-17.7	2.1	12.5	21.9	-11.9	2.4	2.5	4.0	9.1	2.0	18.0	15.7	-7.1	-15.1
6. Total current revenue	-4.2	7.2	5.7	3.4	6.5	5.7	10.0	6.1	-0.2	3.3	5.9	5.2	7.5	9.5	8.5	7.5	4.4	3.3
7. Government consumption expenditure	11.8	8.1	5.6	3.4	0.6	7.5	3.0	17.1	0.4	5.9	4.5	7.7	2.1	8.4	5.7	4.6	8.4	8.2
8. Collective consumption	13.8	5.8	6.5	-0.7	0.1	3.2	6.5	14.8	-3.2	1.9	4.0	8.1	-1.8	7.7	5.5	4.6	8.4	8.2
9. Social transfers in kind	9.8	10.4	4.5	8.3	1.1	12.2	-0.5	19.6	4.0	9.7	5.0	7.4	5.5	9.0	5.9	4.5	8.4	8.2
10. Compensation of employees	8.2	3.2	4.5	1.7	1.6	1.5	4.3	18.2	-0.9	2.0	3.2	4.6	6.0	7.4	6.4	6.0	5.5	5.0
11. Intermediate consumption	4.5	20.7	10.0	12.9	-4.0	19.8	3.5	27.7	-6.8	10.4	6.8	12.2	-2.5	11.3	14.1	9.0	6.0	3.3
12. Social transfers other than in kind	13.8	2.2	4.0	2.9	6.9	3.0	8.2	5.0	6.8	4.7	3.9	6.1	4.1	4.4	2.4	3.5	3.4	3.4
13. Social transfers in kind via market producers	3.0	2.7	9.2	12.4	12.7	18.2	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	-0.3	8.5	4.0	3.5	3.0
14. Interest	14.0	14.9	-3.4	6.9	7.8	2.7	0.5	2.3	-2.0	1.2	6.7	-0.8	1.9	5.3	-1.3	-6.5	-1.4	-1.9
15. Subsidies	34.6	-19.1	11.6	-9.5	22.2	10.1	4.3	17.5	-56.5	5.7	-3.5	50.7	4.4	30.8	5.3	2.0	3.0	3.0
16. Other current expenditure 1)	-0.3	0.3	0.3	0.8	-0.2	0.0	0.2	0.0	0.1	0.0	-0.1	0.0	0.5	0.1	0.0	0.0	0.1	0.0
17. Total current expenditure	9.9	6.1	5.4	5.8	3.7	5.1	5.5	13.2	-1.9	4.4	4.0	6.6	4.9	7.5	5.9	4.9	4.7	3.8
18. Gross saving 1)	-4.7	0.4	0.1	-0.9	1.0	0.2	1.5	-2.5	0.7	-0.3	0.6	-0.5	0.9	0.7	0.9	0.9	-0.1	-0.2
19. Capital transfers received	206.6	16.5	14.9	413.0	111.1	-2.5	-59.4	-32.5	41.7	89.1	4.0	21.9	3.3	34.2	48.5	-72.8	22.3	36.4
20. Total revenue	-0.2	7.5	5.7	6.9	10.8	5.0	4.8	5.0	0.6	5.5	5.8	6.0	7.3	10.7	10.9	0.9	4.8	4.1
21. Gross fixed capital formation	24.7	-6.5	16.5	-15.5	28.9	-8.6	1.4	-31.3	-0.8	-1.2	31.7	20.7	-6.1	37.3	32.3	-32.0	6.0	7.0
22. Other capital expenditure 1)	0.2	-0.1	3.4	-3.5	0.1	0.5	-0.5	0.3	0.1	0.5	-0.6	0.5	0.2	-0.2	0.4	-0.7	-0.1	0.0
23. Total expenditure	11.6	4.6	15.1	-4.7	6.1	4.8	4.0	10.0	-1.5	5.5	4.0	8.7	4.6	9.0	9.1	-0.5	4.6	4.0
24. Tax burden	-3.5	11.9	2.2	5.5	11.4	5.9	9.8	4.1	1.3	3.3	6.6	5.7	7.3	10.5	7.8	6.5	5.9	5.4
25. Net lending (+) or net borrowing (-)	-4.2	1.2	-3.7	4.7	1.7	0.1	0.4	-1.9	0.9	0.1	0.7	-1.1	1.0	0.5	0.7	0.6	0.1	0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	3.5	6.1	9.1	4.4	2.7	2.6	2.3	4.2	3.3	3.2	2.5	3.6	2.6	2.1	1.4	0.7	0.6	0.6
2. Interest payments (% of GDP)	1.8	3.7	3.5	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.9	2.6	2.3	2.1	2.0
3. Implicit interest rate 2)	:	6.3	5.9	5.5	5.6	5.5	5.8	5.7	5.2	4.9	4.9	4.5	4.5	4.4	4.2	3.8	3.6	3.5
4. Nominal GDP growth rate	11.4	3.0	5.5	2.0	6.1	4.6	6.9	6.4	0.2	7.5	4.2	4.9	6.4	5.5	8.6	6.0	6.0	5.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.5	6.1	9.1	4.4	2.7	2.6	2.3	4.2	3.3	3.2	2.5	3.6	2.6	2.1	1.4	0.7	0.6	0.6
6. Contribution of nominal GDP growth	:	-1.8	-3.3	-1.3	-4.1	-3.1	-4.2	-3.8	-0.1	-4.7	-2.7	-3.2	-4.1	-3.6	-5.3	-3.6	-3.5	-3.3
7. Stock-flow adjustment 3)	:	0.3	0.1	-0.2	-0.4	-5.0	-0.3	0.0	1.9	1.4	2.5	-2.8	2.3	0.1	0.9	1.0	0.7	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	2.4	5.6	0.7	-1.1	-1.1	-1.2	0.8	0.0	0.1	-0.6	0.6	-0.3	-0.8	-1.2	-1.6	-1.5	-1.4
9. Snow-ball effect	:	1.9	0.3	2.4	-0.4	0.6	-0.7	-0.4	3.2	-1.7	0.4	-0.3	-1.2	-0.7	-2.7	-1.3	-1.4	-1.3
10. Stock-flow adjustment 3)	:	0.3	0.1	-0.2	-0.4	-5.0	-0.3	0.0	1.9	1.4	2.5	-2.8	2.3	0.1	0.9	1.0	0.7	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	4.6	5.9	2.9	-1.9	-5.5	-2.2	0.4	5.1	-0.2	2.3	-2.4	0.8	-1.4	-3.0	-1.9	-2.2	-2.7
12. Level of gross debt (end of year)	34.4	65.5	69.1	72.0	70.1	64.6	62.4	62.7	67.8	67.6	70.0	67.6	68.4	67.0	64.0	62.1	59.9	57.2

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

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

3) Line 7 = line 10.

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

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

Table 14A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Netherlands

(Mrd EURO-NLG)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	34.3	50.7	58.9	61.6	64.5	69.0	72.0	73.3	68.1	71.4	69.7	68.5	71.4	75.2	76.3	78.9	81.3	83.4
2. Current taxes on income and wealth	37.5	48.5	50.8	51.2	58.4	62.4	67.9	69.3	67.7	70.1	68.6	65.6	65.9	71.1	78.3	82.5	87.0	89.9
3. Social contributions	52.0	68.3	69.9	72.7	70.8	79.1	80.6	89.6	82.5	86.3	92.0	98.2	100.8	101.9	99.6	104.2	105.5	108.5
4. Of which actual social contributions	48.5	64.5	65.9	68.4	66.5	75.8	77.1	86.1	78.8	82.7	88.5	94.8	97.4	98.6	96.4	100.8	102.1	104.9
5. Other current revenue, including sales	21.9	26.3	29.9	32.2	33.7	37.9	38.9	45.6	43.6	42.6	42.1	44.8	46.2	41.0	36.1	34.7	34.4	34.5
6. Total current revenue	145.8	193.8	209.5	217.7	227.5	248.4	259.5	277.7	261.9	270.4	272.5	277.1	284.4	289.2	290.3	300.3	308.2	316.3
7. Government consumption expenditure	72.8	91.6	115.9	117.7	121.7	135.5	142.8	152.7	163.4	167.2	167.2	169.9	170.3	172.0	171.4	174.6	178.0	183.2
8. Collective consumption	29.7	35.8	43.6	43.1	44.4	45.9	49.3	52.8	56.1	56.4	55.5	55.5	56.7	57.1	57.2	58.2	59.3	60.3
9. Social transfers in kind	43.1	55.7	72.3	74.6	77.3	89.6	93.4	99.9	107.2	110.9	111.7	114.4	113.5	114.9	114.2	116.3	118.8	122.9
10. Compensation of employees	32.4	39.8	47.8	48.7	49.5	50.5	52.6	55.5	58.6	60.1	59.7	60.1	60.2	60.4	59.8	62.1	64.0	65.7
11. Intermediate consumption	19.1	25.2	32.3	32.3	33.8	36.0	38.1	41.3	44.2	43.9	42.8	42.6	41.8	42.9	40.7	40.8	40.9	42.1
12. Social transfers other than in kind	46.5	47.1	54.8	55.9	56.1	57.8	58.8	61.6	65.9	69.2	71.4	73.4	77.0	77.6	78.4	79.1	80.3	81.9
13. Social transfers in kind via market producers	22.5	29.5	38.9	40.0	41.2	51.7	54.6	58.3	62.8	64.9	66.2	68.1	68.3	68.7	71.0	71.7	73.1	75.3
14. Interest	16.7	14.8	12.0	12.1	11.8	11.6	12.0	13.0	12.5	11.2	11.3	10.6	9.9	9.4	8.5	7.6	6.9	6.6
15. Subsidies	3.4	6.1	6.8	7.2	6.8	6.9	8.0	8.3	10.1	10.4	9.7	8.9	8.2	8.0	8.0	8.7	9.2	9.6
16. Other current expenditure	5.3	9.0	10.3	11.1	11.5	13.2	12.4	13.7	10.5	12.6	12.7	12.6	12.5	13.5	13.3	9.9	10.7	11.6
17. Total current expenditure	146.0	171.4	202.8	207.4	210.8	227.8	236.4	251.7	264.6	272.3	273.7	276.4	278.0	280.5	279.6	280.0	285.2	292.8
18. Gross saving	-0.2	22.5	6.7	10.3	16.7	20.6	23.1	26.1	-2.7	-1.9	-1.2	0.7	6.4	8.7	10.7	20.3	23.0	23.5
19. Capital transfers received	1.0	1.7	1.8	1.9	2.0	2.1	2.2	2.1	2.1	2.2	2.0	1.7	2.2	2.0	2.3	2.1	2.1	2.1
20. Total revenue	146.8	195.6	211.4	219.6	229.5	250.5	261.6	279.8	263.9	272.6	274.4	278.8	286.5	291.2	292.6	302.4	310.3	318.4
21. Gross fixed capital formation	12.0	16.8	21.4	20.4	20.3	22.7	23.7	25.4	26.6	26.2	25.7	24.2	23.8	23.3	23.9	23.6	23.6	23.8
22. Other capital expenditure	16.8	-1.1	2.5	0.9	-0.2	-1.3	0.2	1.3	6.3	5.6	2.6	3.4	0.3	2.4	1.8	4.5	3.4	2.3
23. Total expenditure	174.7	187.1	226.7	228.6	230.9	249.3	260.4	278.4	297.5	304.1	302.0	303.9	302.0	306.2	305.4	308.1	312.2	318.9
24. Tax burden	122.8	166.8	178.5	184.2	192.9	210.7	221.0	232.6	218.3	227.9	230.5	232.4	238.5	248.8	255.4	266.8	275.1	283.1
25. Net lending (+) or net borrowing (-)	-28.0	8.4	-15.3	-9.0	-1.4	1.2	1.3	1.4	-33.5	-31.5	-27.6	-25.1	-15.5	-15.0	-12.8	-5.7	-1.8	-0.4

Table 14B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Netherlands

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	10.6	11.3	11.6	11.8	11.8	11.9	11.7	11.5	11.0	11.3	10.8	10.6	10.9	11.3	11.3	11.4	11.5	11.4
2. Current taxes on income and wealth	11.5	10.8	10.0	9.8	10.7	10.8	11.1	10.8	11.0	11.1	10.7	10.2	10.1	10.7	11.6	12.0	12.3	12.3
3. Social contributions	16.0	15.3	13.8	13.9	13.0	13.7	13.1	14.0	13.4	13.7	14.3	15.2	15.4	15.4	14.7	15.1	14.9	14.8
4. Of which actual social contributions	14.9	14.4	13.0	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.2	14.6	14.4	14.4
5. Other current revenue, including sales	6.7	5.9	5.9	6.1	6.2	6.5	6.3	7.1	7.1	6.7	6.6	6.9	7.1	6.2	5.3	5.0	4.9	4.7
6. Total current revenue	44.8	43.3	41.4	41.6	41.7	42.9	42.3	43.5	42.4	42.8	42.4	42.9	43.6	43.6	42.9	43.6	43.5	43.3
7. Government consumption expenditure	22.4	20.4	22.9	22.5	22.3	23.4	23.3	23.9	26.5	26.5	26.0	26.3	26.1	25.9	25.3	25.3	25.1	25.1
8. Collective consumption	9.1	8.0	8.6	8.2	8.1	7.9	8.0	8.3	9.1	8.9	8.6	8.6	8.7	8.6	8.5	8.4	8.4	8.3
9. Social transfers in kind	13.2	12.4	14.3	14.2	14.2	15.5	15.2	15.6	17.4	17.6	17.4	17.7	17.4	17.3	16.9	16.9	16.7	16.8
10. Compensation of employees	10.0	8.9	9.4	9.3	9.1	8.7	8.6	8.7	9.5	9.5	9.3	9.3	9.2	9.1	8.8	9.0	9.0	9.0
11. Intermediate consumption	5.9	5.6	6.4	6.2	6.2	6.2	6.2	6.5	7.2	7.0	6.7	6.6	6.4	6.5	6.0	5.9	5.8	5.8
12. Social transfers other than in kind	14.3	10.5	10.8	10.7	10.3	10.0	9.6	9.6	10.7	11.0	11.1	11.4	11.8	11.7	11.6	11.5	11.3	11.2
13. Social transfers in kind via market producers	6.9	6.6	7.7	7.6	7.6	8.9	8.9	9.1	10.2	10.3	10.3	10.6	10.5	10.4	10.5	10.4	10.3	10.3
14. Interest	5.1	3.3	2.4	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.3	1.1	1.0	0.9
15. Subsidies	1.1	1.4	1.3	1.4	1.3	1.2	1.3	1.3	1.6	1.6	1.5	1.4	1.3	1.2	1.2	1.3	1.3	1.3
16. Other current expenditure	1.6	2.0	2.0	2.1	2.1	2.3	2.0	2.2	1.7	2.0	2.0	2.0	1.9	2.0	2.0	1.4	1.5	1.6
17. Total current expenditure	44.9	38.3	40.0	39.6	38.6	39.3	38.5	39.4	42.8	43.1	42.6	42.8	42.6	42.3	41.3	40.6	40.2	40.0
18. Gross saving	-0.1	5.0	1.3	2.0	3.1	3.6	3.8	4.1	-0.4	-0.3	-0.2	0.1	1.0	1.3	1.6	2.9	3.2	3.2
19. Capital transfers received	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
20. Total revenue	45.1	43.6	41.7	41.9	42.1	43.2	42.7	43.8	42.7	43.2	42.7	43.2	43.9	43.9	43.2	43.9	43.8	43.5
21. Gross fixed capital formation	3.7	3.8	4.2	3.9	3.7	3.9	3.9	4.0	4.3	4.1	4.0	3.7	3.6	3.5	3.5	3.4	3.3	3.3
22. Other capital expenditure	5.2	-0.2	0.5	0.2	0.0	-0.2	0.0	0.2	1.0	0.9	0.4	0.5	0.0	0.4	0.3	0.7	0.5	0.3
23. Total expenditure	53.7	41.8	44.7	43.6	42.3	43.0	42.5	43.6	48.2	48.2	47.0	47.1	46.3	46.2	45.1	44.7	44.0	43.6
24. Tax burden	37.7	37.2	35.2	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.5	37.5	37.8	38.7	38.8	38.7
25. Net lending (+) or net borrowing (-)	-8.6	1.9	-3.0	-1.7	-0.3	0.2	0.2	0.2	-5.4	-5.0	-4.3	-3.9	-2.4	-2.3	-1.9	-0.8	-0.3	-0.1

Table 14C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Netherlands

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	7.2	7.0	2.7	4.5	4.7	6.9	4.4	1.7	-7.0	4.7	-2.3	-1.7	4.3	5.3	1.5	3.4	3.0	2.6
2. Current taxes on income and wealth	8.4	6.7	-4.6	0.7	14.2	6.7	8.9	2.0	-2.3	3.6	-2.1	-4.4	0.5	7.7	10.2	5.3	5.5	3.3
3. Social contributions	0.9	7.0	6.2	4.0	-2.6	11.7	1.8	11.2	-8.0	4.6	6.7	6.7	2.6	1.1	-2.3	4.6	1.2	2.8
4. Of which actual social contributions	0.6	7.5	6.7	3.8	-2.7	13.9	1.7	11.7	-8.5	4.9	6.9	7.2	2.7	1.3	-2.3	4.6	1.2	2.8
5. Other current revenue, including sales	2.3	12.6	5.5	7.7	4.6	12.5	2.7	17.2	-4.5	-2.1	-1.1	6.2	3.2	-11.2	-12.0	-3.8	-1.0	0.3
6. Total current revenue	4.5	7.6	2.3	3.9	4.5	9.2	4.5	7.0	-5.7	3.3	0.8	1.7	2.6	1.7	0.4	3.4	2.6	2.6
7. Government consumption expenditure	0.1	7.9	6.2	1.5	3.5	11.3	5.4	6.9	7.0	2.4	0.0	1.6	0.2	1.0	-0.4	1.9	2.0	2.9
8. Collective consumption	0.3	7.2	4.9	-1.1	3.1	3.3	7.4	7.0	6.3	0.5	-1.6	-0.1	2.3	0.5	0.2	1.8	1.8	1.8
9. Social transfers in kind	0.0	8.3	7.1	3.1	3.6	15.9	4.3	6.9	7.4	3.4	0.7	2.5	-0.8	1.2	-0.6	1.9	2.1	3.5
10. Compensation of employees	0.7	5.8	5.3	1.9	1.6	2.1	4.1	5.5	5.6	2.6	-0.7	0.7	0.1	0.4	-1.0	3.9	2.9	2.7
11. Intermediate consumption	3.2	8.9	7.3	0.3	4.6	6.6	5.7	8.4	7.1	-0.7	-2.5	-0.5	-1.8	2.5	-5.1	0.3	0.3	2.8
12. Social transfers other than in kind	0.7	1.4	5.9	2.1	0.4	2.9	1.8	4.7	7.0	5.0	3.1	2.9	4.9	0.7	1.0	1.0	1.5	2.0
13. Social transfers in kind via market producers	-1.9	9.7	7.2	2.9	3.1	25.5	5.5	6.7	7.7	3.4	2.0	2.8	0.3	0.5	3.4	1.0	2.0	3.0
14. Interest	-2.4	-7.9	-5.8	0.8	-2.8	-1.5	3.2	8.3	-3.9	-10.7	1.2	-6.1	-6.5	-4.9	-10.1	-10.0	-9.0	-5.0
15. Subsidies	13.6	0.1	-2.2	5.6	-4.8	1.6	14.9	4.2	21.7	2.8	-7.0	-7.7	-8.0	-2.3	0.2	8.6	5.8	4.4
16. Other current expenditure 1)	0.0	0.2	-0.1	0.1	0.0	0.2	-0.3	0.1	-0.5	0.3	0.0	0.0	0.0	0.1	-0.1	-0.5	0.1	0.1
17. Total current expenditure	0.8	4.8	4.6	2.3	1.6	8.1	3.8	6.5	5.1	2.9	0.5	1.0	0.6	0.9	-0.3	0.1	1.9	2.7
18. Gross saving 1)	1.6	1.0	-0.9	0.6	1.1	0.5	0.2	0.3	-4.5	0.1	0.1	0.3	0.9	0.3	0.3	1.4	0.3	0.0
19. Capital transfers received	75.1	8.4	-4.5	3.6	3.4	7.7	2.1	-2.9	-0.7	4.9	-10.7	-12.1	26.7	-9.5	15.2	-8.0	0.3	2.2
20. Total revenue	5.0	7.6	2.3	3.9	4.5	9.2	4.5	7.0	-5.7	3.3	0.7	1.6	2.8	1.6	0.5	3.4	2.6	2.6
21. Gross fixed capital formation	9.0	7.5	4.2	-4.6	-0.1	11.8	4.3	7.3	4.4	-1.4	-1.9	-6.1	-1.7	-1.9	2.6	-1.5	0.0	1.0
22. Other capital expenditure 1)	-5.2	-0.5	0.0	-0.3	-0.2	-0.2	0.3	0.2	0.8	-0.1	-0.5	0.1	-0.5	0.3	-0.1	0.4	-0.2	-0.2
23. Total expenditure	-8.4	3.8	4.5	0.9	1.0	8.0	4.4	6.9	6.8	2.2	-0.7	0.6	-0.6	1.4	-0.3	0.9	1.3	2.2
24. Tax burden	4.8	7.0	1.7	3.2	4.7	9.2	4.9	5.3	-6.2	4.4	1.1	0.8	2.6	4.3	2.7	4.5	3.1	2.9
25. Net lending (+) or net borrowing (-)	6.9	1.6	-0.9	1.3	1.5	0.5	0.0	0.0	-5.7	0.4	0.7	0.4	1.5	0.1	0.4	1.1	0.6	0.2

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	8.6	0.3	3.0	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.3	1.9	0.8	0.3	0.1	
2. Interest payments (% of GDP)	5.1	2.9	2.4	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.3	1.1	1.0	0.9	
3. Implicit interest rate 2)	:	6.0	5.1	4.9	4.5	4.4	4.7	5.0	3.6	3.2	3.0	2.7	2.3	2.1	1.9	1.7	1.6	1.5	
4. Nominal GDP growth rate	5.2	6.4	2.5	3.4	4.1	6.2	5.9	4.2	-3.4	2.3	1.8	0.3	1.2	1.6	2.0	1.9	2.8	3.1	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	8.6	0.3	3.0	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.3	1.9	0.8	0.3	0.1	
6. Contribution of nominal GDP growth	:	-3.1	-1.2	-1.6	-2.0	-2.8	-2.5	-1.7	1.9	-1.2	-1.0	-0.2	-0.8	-1.0	-1.4	-1.2	-1.7	-1.8	
7. Stock-flow adjustment 3)	:	0.1	-0.7	0.2	1.0	-1.4	0.6	14.0	-5.3	-1.2	-0.6	1.1	-0.3	-1.0	-3.4	-1.7	-0.2	-0.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	3.4	-2.5	0.6	-0.6	-1.9	-2.2	-2.2	-2.3	3.4	3.2	2.5	2.2	0.9	0.8	0.6	-0.3	-0.7	-0.8	
9. Snow-ball effect	:	-0.2	1.2	0.7	0.2	-0.8	-0.5	0.3	3.9	0.5	0.7	1.4	0.7	0.4	-0.1	-0.1	-0.8	-0.9	
10. Stock-flow adjustment 3)	:	0.1	-0.7	0.2	1.0	-1.4	0.6	14.0	-5.3	-1.2	-0.6	1.1	-0.3	-1.0	-3.4	-1.7	-0.2	-0.2	
(% of GDP)																			
11. Change in gross debt 5)	:	-2.7	1.1	0.3	-0.7	-4.5	-2.1	12.1	2.0	2.5	2.7	4.7	1.4	0.2	-2.8	-2.2	-1.7	-1.9	
12. Level of gross debt (end of year)	73.1	48.7	49.3	49.6	48.9	44.5	42.4	54.5	56.5	59.0	61.7	66.4	67.7	67.9	65.1	63.0	61.3	59.3	

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

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

3) Line 7 = line 10.

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

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

Table 15A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Austria

(Mrd EURO-ATS)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	25.8	31.6	34.1	35.3	36.2	37.1	39.0	40.7	41.2	42.3	44.5	46.4	46.9	47.8	49.2	50.7	51.9	53.5
2. Current taxes on income and wealth	21.3	28.3	31.5	32.4	32.7	34.2	37.6	40.6	36.2	37.5	39.6	41.7	43.5	45.8	48.9	46.4	48.6	51.1
3. Social contributions	28.3	33.2	35.5	36.8	37.8	39.3	40.9	42.6	43.1	43.9	45.8	47.3	49.1	50.5	52.3	54.0	55.8	57.7
4. Of which actual social contributions	26.2	30.7	32.9	34.2	35.6	37.1	38.7	40.4	40.9	41.8	43.7	45.2	47.1	48.6	50.4	52.2	54.0	55.9
5. Other current revenue, including sales	11.8	10.3	13.1	13.4	16.2	16.8	17.5	17.5	18.4	19.0	19.4	20.1	20.2	20.5	21.0	21.3	21.6	22.0
6. Total current revenue	87.3	103.4	114.2	118.0	122.9	127.4	135.0	141.4	138.9	142.6	149.2	155.4	159.8	164.6	171.4	172.4	177.9	184.3
7. Government consumption expenditure	34.6	41.1	44.0	45.8	49.2	51.6	53.2	56.6	59.6	60.6	61.7	63.3	64.5	66.0	68.2	70.2	72.0	73.8
8. Collective consumption	14.5	16.2	16.4	17.5	19.8	20.5	20.5	22.0	23.6	23.9	24.0	24.4	24.6	24.9	25.5	26.1	26.7	27.3
9. Social transfers in kind	20.1	24.9	27.6	28.3	29.3	31.0	32.7	34.6	36.0	36.8	37.7	38.9	39.9	41.1	42.7	44.1	45.3	46.5
10. Compensation of employees	21.3	23.8	25.4	26.2	27.9	29.0	29.8	31.3	32.5	33.0	33.4	34.2	34.6	35.3	36.6	37.6	38.5	39.5
11. Intermediate consumption	10.6	11.6	13.1	13.6	16.2	17.1	17.2	18.5	19.6	19.9	20.2	20.6	21.1	21.3	21.8	22.3	22.8	23.2
12. Social transfers other than in kind	35.1	39.9	44.1	45.3	46.5	48.1	49.4	51.6	54.8	56.8	57.4	59.5	61.7	63.6	65.3	67.5	69.7	71.8
13. Social transfers in kind via market producers	4.9	6.5	7.4	8.0	8.2	8.9	9.6	10.2	10.6	10.8	11.3	11.8	12.3	12.9	13.7	14.3	14.9	15.6
14. Interest	7.1	7.6	7.4	7.3	8.2	8.4	8.9	8.6	9.0	8.5	8.6	8.6	8.4	8.2	8.1	7.7	7.9	8.1
15. Subsidies	4.6	4.5	4.7	4.7	4.1	4.3	4.2	4.6	4.7	4.6	4.6	4.7	4.4	4.7	4.7	4.8	4.9	5.0
16. Other current expenditure	4.9	6.1	7.8	7.1	8.0	7.8	8.1	8.4	8.5	9.1	9.4	9.8	10.4	10.3	10.9	11.1	11.4	11.7
17. Total current expenditure	88.4	99.9	109.9	112.1	119.2	123.5	127.1	133.3	139.8	142.8	144.9	149.3	152.9	156.4	161.2	165.3	170.2	174.9
18. Gross saving	-1.2	3.4	4.3	5.8	3.8	3.9	7.8	8.1	-0.9	-0.2	4.3	6.2	6.9	8.2	10.2	7.1	7.8	9.4
19. Capital transfers received	0.5	0.4	0.5	0.5	0.6	0.7	0.9	0.6	1.6	0.5	0.6	0.7	1.0	0.6	0.5	0.6	0.7	0.8
20. Total revenue	87.7	103.8	114.7	118.4	123.5	128.1	135.9	142.0	140.5	143.2	149.8	156.1	160.8	165.3	171.9	173.0	178.6	185.1
21. Gross fixed capital formation	6.9	5.7	5.8	5.8	7.4	7.7	8.5	9.5	9.7	9.6	9.4	9.4	9.9	9.8	9.9	10.1	10.3	10.5
22. Other capital expenditure	3.2	2.6	3.3	12.2	3.4	3.7	4.2	3.7	6.5	3.9	3.5	4.6	2.5	8.1	4.3	2.9	3.1	4.0
23. Total expenditure	98.6	108.2	118.9	130.2	130.0	134.9	139.8	146.5	155.9	156.3	157.8	163.2	165.3	174.3	175.4	178.3	183.5	189.4
24. Tax burden	73.5	90.9	98.8	102.1	104.7	108.7	115.6	122.0	118.4	121.5	127.8	133.3	138.3	142.6	148.8	149.7	155.0	161.1
25. Net lending (+) or net borrowing (-)	-10.8	-4.4	-4.2	-11.7	-6.5	-6.9	-3.9	-4.5	-15.4	-13.2	-8.0	-7.0	-4.4	-9.1	-3.5	-5.4	-4.9	-4.3

Table 15B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Austria

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	14.6	14.8	14.7	14.6	14.3	13.9	13.8	13.9	14.4	14.3	14.4	14.6	14.6	14.5	14.5	14.4	14.3	14.3
2. Current taxes on income and wealth	12.1	13.3	13.6	13.4	12.9	12.9	13.3	13.9	12.7	12.7	12.8	13.1	13.5	13.9	14.4	13.2	13.4	13.6
3. Social contributions	16.1	15.6	15.4	15.3	14.9	14.7	14.5	14.6	15.0	14.9	14.8	14.9	15.2	15.3	15.4	15.4	15.4	15.4
4. Of which actual social contributions	14.9	14.4	14.2	14.2	14.1	13.9	13.7	13.9	14.3	14.2	14.2	14.3	14.6	14.7	14.8	14.8	14.9	14.9
5. Other current revenue, including sales	6.7	4.8	5.7	5.6	6.4	6.3	6.2	6.0	6.4	6.4	6.3	6.3	6.3	6.2	6.2	6.1	6.0	5.9
6. Total current revenue	49.5	48.5	49.4	48.8	48.6	47.8	47.8	48.4	48.5	48.4	48.3	49.0	49.6	49.8	50.4	49.0	49.0	49.1
7. Government consumption expenditure	19.6	19.3	19.1	19.0	19.4	19.4	18.9	19.4	20.8	20.6	20.0	20.0	20.0	20.0	20.1	20.0	19.8	19.7
8. Collective consumption	8.2	7.6	7.1	7.2	7.8	7.7	7.3	7.5	8.3	8.1	7.8	7.7	7.6	7.5	7.5	7.4	7.4	7.3
9. Social transfers in kind	11.4	11.7	12.0	11.7	11.6	11.7	11.6	11.9	12.6	12.5	12.2	12.3	12.4	12.4	12.6	12.5	12.5	12.4
10. Compensation of employees	12.1	11.2	11.0	10.8	11.0	10.9	10.6	10.7	11.4	11.2	10.8	10.8	10.7	10.7	10.8	10.7	10.6	10.5
11. Intermediate consumption	6.0	5.4	5.7	5.6	6.4	6.4	6.1	6.3	6.8	6.8	6.6	6.5	6.5	6.5	6.4	6.3	6.3	6.2
12. Social transfers other than in kind	19.9	18.7	19.1	18.8	18.4	18.0	17.5	17.7	19.2	19.3	18.6	18.8	19.1	19.3	19.2	19.2	19.2	19.1
13. Social transfers in kind via market producers	2.8	3.0	3.2	3.3	3.3	3.3	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	4.0	4.1	4.1	4.2
14. Interest	4.0	3.6	3.2	3.0	3.2	3.1	3.2	3.0	3.2	2.9	2.8	2.7	2.6	2.5	2.4	2.2	2.2	2.2
15. Subsidies	2.6	2.1	2.0	2.0	1.6	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.3
16. Other current expenditure	2.8	2.9	3.4	2.9	3.1	2.9	2.9	2.9	3.0	3.1	3.0	3.1	3.2	3.1	3.2	3.2	3.1	3.1
17. Total current expenditure	50.2	46.9	47.6	46.4	47.1	46.3	45.0	45.7	48.8	48.5	47.0	47.1	47.4	47.3	47.4	47.0	46.9	46.6
18. Gross saving	-0.7	1.6	1.9	2.4	1.5	1.5	2.8	2.8	-0.3	-0.1	1.4	1.9	2.1	2.5	3.0	2.0	2.1	2.5
19. Capital transfers received	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.6	0.2	0.2	0.2	0.3	0.2	0.1	0.2	0.2	0.2
20. Total revenue	49.8	48.7	49.6	49.0	48.8	48.1	48.1	48.7	49.1	48.6	48.5	49.2	49.9	50.0	50.6	49.2	49.2	49.3
21. Gross fixed capital formation	3.9	2.7	2.5	2.4	2.9	2.9	3.0	3.3	3.4	3.3	3.0	3.0	3.1	3.0	2.9	2.9	2.8	2.8
22. Other capital expenditure	1.8	1.2	1.4	5.0	1.3	1.4	1.5	1.3	2.3	1.3	1.1	1.4	0.8	2.5	1.3	0.8	0.8	1.1
23. Total expenditure	55.9	50.8	51.5	53.9	51.4	50.6	49.5	50.2	54.5	53.1	51.1	51.5	51.2	52.8	51.6	50.7	50.5	50.5
24. Tax burden	41.7	42.6	42.8	42.3	41.4	40.8	40.9	41.8	41.4	41.2	41.4	42.0	42.9	43.2	43.8	42.6	42.7	42.9
25. Net lending (+) or net borrowing (-)	-6.2	-2.1	-1.8	-4.9	-2.6	-2.6	-1.4	-1.5	-5.4	-4.5	-2.6	-2.2	-1.4	-2.7	-1.0	-1.5	-1.3	-1.1

Table 15C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Austria

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	5.7	1.9	1.2	3.5	2.7	2.4	5.1	4.5	1.1	2.7	5.2	4.3	1.2	1.8	2.9	3.2	2.2	3.1
2. Current taxes on income and wealth	11.7	3.8	1.0	2.9	0.7	4.9	9.8	8.0	-10.7	3.5	5.5	5.4	4.4	5.1	6.8	-5.2	4.8	5.3
3. Social contributions	4.1	2.4	2.3	3.7	2.6	3.9	4.1	4.2	1.1	1.9	4.3	3.3	3.9	2.9	3.5	3.3	3.4	3.4
4. Of which actual social contributions	3.8	2.7	2.5	4.0	4.0	4.3	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.1	3.6	3.5	3.5	3.5
5. Other current revenue, including sales	7.2	5.9	4.5	2.6	21.0	3.2	4.6	-0.4	5.6	2.9	2.2	3.6	0.7	1.4	2.4	1.2	1.8	1.8
6. Total current revenue	6.9	3.0	1.9	3.3	4.2	3.6	6.0	4.7	-1.8	2.7	4.6	4.2	2.8	3.0	4.1	0.6	3.2	3.6
7. Government consumption expenditure	3.2	1.5	3.0	4.0	7.4	4.9	3.2	6.4	5.2	1.8	1.8	2.6	1.9	2.3	3.4	2.8	2.6	2.4
8. Collective consumption	3.1	0.2	2.2	6.5	13.7	3.4	0.0	7.1	7.4	1.0	0.7	1.7	0.7	1.2	2.5	2.4	2.2	2.1
9. Social transfers in kind	3.3	2.4	3.5	2.6	3.5	5.9	5.3	5.9	3.8	2.3	2.4	3.1	2.7	2.9	4.0	3.1	2.9	2.6
10. Compensation of employees	2.1	1.7	2.5	3.2	6.6	3.8	2.9	4.8	4.0	1.6	1.1	2.4	1.2	2.1	3.7	2.5	2.5	2.5
11. Intermediate consumption	5.9	-0.2	4.7	4.0	19.4	5.4	0.4	7.7	5.8	1.9	1.6	1.9	2.2	1.1	2.4	2.2	2.4	1.6
12. Social transfers other than in kind	2.9	3.8	3.5	2.7	2.7	3.4	2.7	4.6	6.2	3.5	1.1	3.6	3.7	3.2	2.6	3.3	3.3	3.0
13. Social transfers in kind via market producers	1.5	3.9	5.1	6.8	3.7	7.5	8.0	6.5	3.8	2.5	4.4	4.0	4.8	4.9	6.0	4.5	4.2	4.8
14. Interest	1.4	8.6	-5.6	-1.2	12.4	2.6	6.0	-2.8	4.5	-5.4	0.8	0.1	-2.5	-3.1	-1.1	-3.9	1.7	2.7
15. Subsidies	-8.0	-1.5	10.8	0.1	-13.1	4.2	-0.9	9.3	1.7	-1.8	-1.2	3.1	-7.0	6.3	0.6	1.8	3.6	2.3
16. Other current expenditure 1)	0.4	0.0	0.1	-0.4	0.2	-0.2	-0.1	0.0	0.1	0.1	-0.1	0.1	0.1	-0.1	0.1	-0.1	0.0	0.0
17. Total current expenditure	3.2	2.9	3.3	2.1	6.3	3.6	3.0	4.8	4.9	2.2	1.4	3.0	2.5	2.3	3.1	2.6	2.9	2.8
18. Gross saving 1)	1.8	0.0	-0.7	0.5	-0.9	0.0	1.3	0.0	-3.1	0.2	1.5	0.6	0.2	0.3	0.5	-1.0	0.1	0.4
19. Capital transfers received	-25.2	-17.4	-0.3	0.2	23.4	13.6	38.6	-30.0	151.5	-67.6	19.9	10.5	44.5	-36.6	-21.1	15.6	22.5	7.2
20. Total revenue	6.7	2.9	1.9	3.3	4.3	3.7	6.1	4.5	-1.1	1.9	4.7	4.2	3.0	2.7	4.0	0.6	3.3	3.6
21. Gross fixed capital formation	-2.5	-2.0	-3.2	1.2	27.7	3.4	9.9	12.6	2.0	-1.0	-2.3	-0.3	5.3	-0.1	1.0	1.8	1.7	1.6
22. Other capital expenditure 1)	0.1	-0.4	-0.1	3.6	-3.7	0.1	0.1	-0.2	1.0	-0.9	-0.2	0.3	-0.7	1.7	-1.2	-0.4	0.0	0.2
23. Total expenditure	3.0	1.9	2.7	9.5	-0.1	3.8	3.6	4.8	6.4	0.2	1.0	3.4	1.3	5.5	0.6	1.7	2.9	3.2
24. Tax burden	6.8	2.9	1.6	3.4	2.5	3.8	6.3	5.6	-2.9	2.6	5.1	4.3	3.8	3.1	4.3	0.7	3.5	3.9
25. Net lending (+) or net borrowing (-)	1.8	0.5	-0.4	-3.0	2.3	0.0	1.2	-0.1	-3.9	0.9	1.9	0.4	0.9	-1.4	1.7	-0.5	0.2	0.2

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	6.2	0.7	1.8	4.9	2.6	2.6	1.4	1.5	5.4	4.5	2.6	2.2	1.4	2.7	1.0	1.5	1.3	1.1	
2. Interest payments (% of GDP)	4.0	3.6	3.2	3.0	3.2	3.1	3.2	3.0	3.2	2.9	2.8	2.7	2.6	2.5	2.4	2.2	2.2	2.2	
3. Implicit interest rate 2)	:	5.7	4.9	4.8	5.2	4.9	5.0	4.7	4.5	3.7	3.6	3.4	3.2	3.1	2.9	2.7	2.7	2.7	
4. Nominal GDP growth rate	4.5	3.2	2.1	4.5	4.8	5.3	6.0	3.4	-2.0	2.9	4.8	2.7	1.7	2.4	2.9	3.4	3.3	3.3	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	6.2	0.7	1.8	4.9	2.6	2.6	1.4	1.5	5.4	4.5	2.6	2.2	1.4	2.7	1.0	1.5	1.3	1.1	
6. Contribution of nominal GDP growth	:	-2.1	-1.3	-2.8	-2.9	-3.5	-3.8	-2.1	1.4	-2.3	-3.7	-2.2	-1.4	-1.9	-2.4	-2.8	-2.7	-2.6	
7. Stock-flow adjustment 3)	:	2.0	-1.3	-2.7	3.9	-0.4	0.1	4.3	4.4	0.5	1.0	-0.2	-0.7	2.3	2.4	-0.7	-1.0	-0.4	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-3.0	-1.4	1.8	-0.7	-0.6	-1.8	-1.4	2.2	1.6	-0.2	-0.5	-1.2	0.3	-1.3	-0.7	-0.8	-1.0	
9. Snow-ball effect	:	1.5	1.8	0.2	0.3	-0.3	-0.6	0.8	4.5	0.6	-0.9	0.5	1.2	0.5	0.0	-0.6	-0.5	-0.5	
10. Stock-flow adjustment 3)	:	2.0	-1.3	-2.7	3.9	-0.4	0.1	4.3	4.4	0.5	1.0	-0.2	-0.7	2.3	2.4	-0.7	-1.0	-0.4	
(% of GDP)																			
11. Change in gross debt 5)	:	0.6	-0.8	-0.7	3.5	-1.3	-2.2	3.7	11.2	2.7	-0.2	-0.2	-0.7	3.1	1.1	-2.0	-2.4	-1.9	
12. Level of gross debt (end of year)	68.0	66.5	65.5	64.8	68.3	67.0	64.8	68.5	79.7	82.4	82.2	82.0	81.3	84.4	85.5	83.5	81.1	79.2	

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

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

3) Line 7 = line 10.

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

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

Table 16A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Portugal

(Mrd EURO-PTE)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	11.75	17.33	21.16	21.01	23.01	24.60	25.27	24.96	22.19	23.78	24.41	23.34	23.32	24.56	26.10	27.25	27.95	28.64
2. Current taxes on income and wealth	7.22	12.09	12.04	12.40	12.66	13.85	16.09	16.64	15.14	15.21	16.70	15.14	19.41	19.00	19.44	18.90	19.33	19.59
3. Social contributions	8.81	13.46	16.74	17.28	18.40	19.19	19.87	20.70	21.19	21.36	21.20	19.14	20.45	20.46	20.78	21.53	22.06	22.36
4. Of which actual social contributions	6.83	10.17	12.37	12.34	12.99	13.45	14.27	14.97	15.00	15.46	15.67	14.62	15.14	15.58	16.20	16.84	17.30	17.52
5. Other current revenue, including sales	4.44	6.56	7.39	8.29	8.06	8.94	10.14	10.70	10.97	10.50	10.85	11.60	11.66	11.43	11.16	11.16	12.25	12.52
6. Total current revenue	32.22	49.43	57.33	58.98	62.12	66.59	71.36	73.00	69.49	70.86	73.17	69.22	74.84	75.45	77.48	78.83	81.59	83.11
7. Government consumption expenditure	15.64	24.44	29.52	31.30	33.46	34.02	34.68	35.60	37.60	37.27	34.98	31.18	32.50	32.21	32.67	33.47	34.04	34.62
8. Collective consumption	6.90	10.30	12.20	13.06	14.15	14.65	15.46	15.82	16.73	16.69	16.16	14.37	15.08	15.22	15.21	15.58	15.85	16.12
9. Social transfers in kind	8.74	14.14	17.32	18.24	19.31	19.36	19.22	19.78	20.88	20.58	18.82	16.81	17.42	16.99	17.46	17.89	18.19	18.50
10. Compensation of employees	11.09	17.64	20.91	21.75	23.04	22.92	23.01	23.49	24.61	24.61	22.61	19.69	21.32	20.51	20.27	20.78	21.10	21.42
11. Intermediate consumption	3.79	5.98	6.86	7.40	8.07	8.43	9.49	9.92	10.83	10.63	10.64	9.69	9.61	9.85	10.33	10.66	10.78	10.95
12. Social transfers other than in kind	9.50	14.31	19.14	20.62	22.25	23.48	24.75	26.10	28.77	29.57	29.94	29.65	31.52	30.81	31.32	31.76	32.45	33.10
13. Social transfers in kind via market producers	1.36	2.28	3.01	3.30	3.53	3.57	3.59	3.84	4.15	3.88	3.39	3.36	3.26	3.28	3.32	3.38	3.30	3.29
14. Interest	4.93	3.86	3.88	3.89	4.05	4.60	5.17	5.56	5.22	5.27	7.60	8.21	8.26	8.48	8.19	8.01	8.31	8.35
15. Subsidies	0.89	1.52	1.74	1.36	1.44	1.44	1.34	1.15	1.26	1.30	1.17	1.02	1.03	1.23	1.11	1.09	1.12	1.13
16. Other current expenditure	1.75	2.64	3.16	3.56	3.78	4.14	4.28	4.21	4.72	5.03	5.04	4.59	4.64	4.72	4.55	5.36	5.57	5.74
17. Total current expenditure	33.32	48.24	58.72	61.88	66.16	68.57	71.63	74.28	79.56	80.29	80.40	76.21	79.64	78.88	79.09	81.05	82.63	83.97
18. Gross saving	-1.10	1.19	-1.38	-2.90	-4.04	-1.98	-0.27	-1.28	-10.06	-9.43	-7.23	-6.99	-4.80	-3.43	-1.62	-2.22	-1.05	-0.86
19. Capital transfers received	1.12	1.22	2.45	1.77	2.10	1.43	1.42	1.36	1.42	2.28	1.94	2.97	1.95	1.74	1.53	1.82	1.91	1.51
20. Total revenue	33.34	50.65	59.78	60.75	64.23	68.02	72.78	74.36	70.91	73.14	75.11	72.19	76.79	77.20	79.00	80.66	83.50	84.62
21. Gross fixed capital formation	3.92	5.92	6.39	6.76	6.47	5.58	5.64	6.65	7.21	9.48	6.14	4.16	3.70	3.45	4.08	3.41	4.13	4.38
22. Other capital expenditure	0.70	0.63	1.13	1.55	1.42	1.06	0.78	0.16	1.35	3.47	1.57	1.35	1.69	7.27	3.65	1.09	0.83	1.01
23. Total expenditure	37.95	54.78	66.24	70.19	74.05	75.21	78.06	81.09	88.12	93.24	88.11	81.72	85.03	89.60	86.83	85.55	87.60	89.36
24. Tax burden	26.07	39.89	45.80	45.94	48.88	52.09	55.83	56.76	52.48	54.71	56.95	53.52	58.02	59.29	62.03	63.28	64.86	66.04
25. Net lending (+) or net borrowing (-)	-4.61	-4.13	-6.46	-9.44	-9.83	-7.19	-5.28	-6.74	-17.20	-20.10	-13.01	-9.53	-8.25	-12.40	-7.82	-4.89	-4.10	-4.74

Table 16B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Portugal

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	13.2	13.5	14.5	13.8	14.5	14.8	14.4	14.0	12.6	13.2	13.9	13.9	13.7	14.2	14.5	14.8	14.7	14.6
2. Current taxes on income and wealth	8.1	9.4	8.2	8.1	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.0	11.4	11.0	10.8	10.2	10.2	10.0
3. Social contributions	9.9	10.5	11.5	11.3	11.6	11.5	11.3	11.6	12.1	11.9	12.0	11.4	12.0	11.8	11.6	11.7	11.6	11.4
4. Of which actual social contributions	7.7	7.9	8.5	8.1	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.1	9.0
5. Other current revenue, including sales	5.0	5.1	5.1	5.4	5.1	5.4	5.8	6.0	6.3	5.8	6.2	6.9	6.8	6.6	6.2	6.0	6.5	6.4
6. Total current revenue	36.2	38.5	39.2	38.7	39.2	40.1	40.7	40.8	39.6	39.4	41.5	41.1	44.0	43.6	43.2	42.7	43.0	42.5
7. Government consumption expenditure	17.6	19.0	20.2	20.5	21.1	20.5	19.8	19.9	21.4	20.7	19.9	18.5	19.1	18.6	18.2	18.1	17.9	17.7
8. Collective consumption	7.8	8.0	8.3	8.6	8.9	8.8	8.8	8.8	9.5	9.3	9.2	8.5	8.9	8.8	8.5	8.4	8.3	8.2
9. Social transfers in kind	9.8	11.0	11.9	12.0	12.2	11.6	11.0	11.1	11.9	11.4	10.7	10.0	10.2	9.8	9.7	9.7	9.6	9.5
10. Compensation of employees	12.5	13.7	14.3	14.3	14.5	13.8	13.1	13.1	14.0	13.7	12.8	11.7	12.5	11.9	11.3	11.3	11.1	10.9
11. Intermediate consumption	4.3	4.7	4.7	4.9	5.1	5.1	5.4	5.5	6.2	5.9	6.0	5.8	5.6	5.7	5.8	5.8	5.7	5.6
12. Social transfers other than in kind	10.7	11.1	13.1	13.5	14.0	14.1	14.1	14.6	16.4	16.4	17.0	17.6	18.5	17.8	17.4	17.2	17.1	16.9
13. Social transfers in kind via market producers	1.5	1.8	2.1	2.2	2.2	2.1	2.0	2.1	2.4	2.2	1.9	2.0	1.9	1.9	1.8	1.8	1.7	1.7
14. Interest	5.5	3.0	2.7	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.6	4.3	4.4	4.3
15. Subsidies	1.0	1.2	1.2	0.9	0.9	0.9	0.8	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6
16. Other current expenditure	2.0	2.1	2.2	2.3	2.4	2.5	2.4	2.4	2.7	2.8	2.9	2.7	2.7	2.7	2.5	2.9	2.9	2.9
17. Total current expenditure	37.4	37.6	40.2	40.6	41.7	41.2	40.8	41.5	45.3	44.6	45.6	45.3	46.8	45.6	44.1	43.9	43.5	42.9
18. Gross saving	-1.2	0.9	-0.9	-1.9	-2.5	-1.2	-0.2	-0.7	-5.7	-5.2	-4.1	-4.2	-2.8	-2.0	-0.9	-1.2	-0.6	-0.4
19. Capital transfers received	1.3	0.9	1.7	1.2	1.3	0.9	0.8	0.8	0.8	1.3	1.1	1.8	1.1	1.0	0.9	1.0	1.0	0.8
20. Total revenue	37.4	39.4	40.9	39.9	40.5	40.9	41.5	41.6	40.4	40.6	42.6	42.9	45.1	44.6	44.0	43.7	44.0	43.2
21. Gross fixed capital formation	4.4	4.6	4.4	4.4	4.1	3.4	3.2	3.7	4.1	5.3	3.5	2.5	2.2	2.0	2.3	1.8	2.2	2.2
22. Other capital expenditure	0.8	0.5	0.8	1.0	0.9	0.6	0.4	0.1	0.8	1.9	0.9	0.8	1.0	4.2	2.0	0.6	0.4	0.5
23. Total expenditure	42.6	42.6	45.3	46.1	46.7	45.2	44.5	45.3	50.2	51.8	50.0	48.5	49.9	51.8	48.4	46.4	46.1	45.7
24. Tax burden	29.3	31.0	31.3	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.3	34.6	34.3	34.2	33.7
25. Net lending (+) or net borrowing (-)	-5.2	-3.2	-4.4	-6.2	-6.2	-4.3	-3.0	-3.8	-9.8	-11.2	-7.4	-5.7	-4.8	-7.2	-4.4	-2.7	-2.2	-2.4

Table 16C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Portugal

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	8.0	3.6	6.2	-0.7	9.5	6.9	2.7	-1.2	-11.1	7.2	2.7	-4.4	-0.1	5.3	6.3	4.4	2.6	2.5
2. Current taxes on income and wealth	14.2	12.7	-4.9	3.0	2.1	9.4	16.1	3.5	-9.0	0.5	9.8	-9.4	28.2	-2.1	2.3	-2.8	2.3	1.4
3. Social contributions	5.3	11.1	7.1	3.2	6.5	4.3	3.5	4.2	2.4	0.8	-0.8	-9.7	6.8	0.0	1.6	3.6	2.5	1.3
4. Of which actual social contributions	4.2	9.4	5.3	-0.2	5.3	3.5	6.1	4.9	0.2	3.1	1.4	-6.7	3.5	2.9	4.0	3.9	2.7	1.3
5. Other current revenue, including sales	8.7	2.7	3.7	12.2	-2.9	11.0	13.3	5.6	2.5	-4.3	3.3	6.8	0.6	-2.0	-2.4	0.0	9.8	2.2
6. Total current revenue	8.8	7.6	3.6	2.9	5.3	7.2	7.2	2.3	-4.8	2.0	3.3	-5.4	8.1	0.8	2.7	1.8	3.5	1.9
7. Government consumption expenditure	7.3	12.4	5.1	6.0	6.9	1.7	2.0	2.7	5.6	-0.9	-6.1	-10.9	4.2	-0.9	1.4	2.5	1.7	1.7
8. Collective consumption	4.5	15.0	4.8	7.1	8.3	3.6	5.5	2.4	5.7	-0.2	-3.1	-11.1	5.0	0.9	-0.1	2.5	1.7	1.7
9. Social transfers in kind	9.5	10.7	5.4	5.3	5.9	0.3	-0.7	2.9	5.5	-1.4	-8.6	-10.7	3.6	-2.5	2.8	2.5	1.7	1.7
10. Compensation of employees	7.6	11.0	3.6	4.0	6.0	-0.6	0.4	2.1	4.8	0.0	-8.1	-12.9	8.3	-3.8	-1.2	2.5	1.5	1.5
11. Intermediate consumption	8.3	14.0	5.5	7.8	9.0	4.5	12.6	4.5	9.2	-1.9	0.2	-9.0	-0.8	2.5	4.9	3.2	1.1	1.6
12. Social transfers other than in kind	7.6	11.2	12.6	7.7	7.9	5.5	5.4	5.5	10.2	2.8	1.2	-0.9	6.3	-2.3	1.7	1.4	2.2	2.0
13. Social transfers in kind via market producers	15.0	6.5	10.2	9.9	6.8	1.3	0.5	7.0	8.0	-6.6	-12.6	-1.0	-2.7	0.4	1.2	2.0	-2.3	-0.6
14. Interest	-7.6	9.7	-4.0	0.2	3.9	13.7	12.5	7.4	-6.1	1.0	44.3	8.0	0.5	2.7	-3.4	-2.2	3.7	0.5
15. Subsidies	26.2	-6.0	11.8	-21.9	5.7	-0.2	-6.9	-13.7	9.0	2.9	-9.8	-12.8	1.3	19.2	-9.7	-1.5	2.0	1.1
16. Other current expenditure 1)	0.0	0.0	-0.2	0.2	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	-0.1	0.0	0.0	-0.2	0.4	0.0	0.0
17. Total current expenditure	6.1	10.1	6.2	5.4	6.9	3.6	4.5	3.7	7.1	0.9	0.1	-5.2	4.5	-1.0	0.3	2.5	2.0	1.6
18. Gross saving 1)	0.9	-0.9	-1.0	-1.0	-0.6	1.4	1.0	-0.6	-5.0	0.5	1.1	0.0	1.3	0.8	1.1	-0.3	0.7	0.1
19. Capital transfers received	7.3	-9.0	8.4	-27.7	18.9	-32.2	-0.3	-4.4	4.4	60.6	-15.0	53.2	-34.5	-10.4	-12.5	19.5	4.7	-21.2
20. Total revenue	8.7	7.1	3.8	1.6	5.7	5.9	7.0	2.2	-4.6	3.1	2.7	-3.9	6.4	0.5	2.3	2.1	3.5	1.3
21. Gross fixed capital formation	17.0	0.2	-2.7	5.7	-4.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-32.3	-11.0	-6.9	18.5	-16.5	21.1	6.0
22. Other capital expenditure 1)	0.0	-0.5	0.4	0.2	-0.1	-0.3	-0.2	-0.4	0.7	1.2	-1.0	-0.1	0.2	3.2	-2.2	-1.4	-0.2	0.1
23. Total expenditure	7.3	7.6	6.2	6.0	5.5	1.6	3.8	3.9	8.7	5.8	-5.5	-7.3	4.1	5.4	-3.1	-1.5	2.4	2.0
24. Tax burden	8.4	7.7	2.8	0.3	6.4	6.6	7.2	1.7	-7.5	4.2	4.1	-6.0	8.4	2.2	4.6	2.0	2.5	1.8
25. Net lending (+) or net borrowing (-)	0.4	-0.2	-1.1	-1.8	0.0	1.9	1.3	-0.8	-6.0	-1.4	3.8	1.7	0.8	-2.3	2.8	1.7	0.5	-0.3

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	5.2	4.8	4.4	6.2	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	4.4	2.7	2.2	2.4	
2. Interest payments (% of GDP)	5.5	3.0	2.7	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.6	4.3	4.4	4.3	
3. Implicit interest rate 2)	:	6.3	4.8	4.5	4.3	4.3	4.5	4.6	4.1	3.6	4.4	4.2	3.9	3.9	3.6	3.5	3.5	3.4	
4. Nominal GDP growth rate	8.1	5.7	2.5	4.3	4.1	4.8	5.5	1.9	-1.9	2.6	-2.1	-4.4	1.1	1.7	3.7	2.7	2.9	3.1	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	5.2	4.8	4.4	6.2	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	4.4	2.7	2.2	2.4	
6. Contribution of nominal GDP growth	:	-2.7	-1.4	-2.4	-2.5	-3.1	-3.6	-1.3	1.4	-2.1	2.1	5.1	-1.4	-2.1	-4.7	-3.4	-3.7	-3.9	
7. Stock-flow adjustment 3)	:	1.0	-0.6	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.6	-3.5	-1.3	2.1	0.8	-0.3	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-0.4	1.8	1.8	3.6	3.6	1.6	0.1	0.7	6.8	8.2	3.1	0.8	0.0	2.3	-0.2	-1.7	-2.2	-1.8	
9. Snow-ball effect	:	0.3	1.3	0.2	0.1	-0.3	-0.7	1.8	4.4	0.8	6.4	10.0	3.5	2.8	-0.1	0.9	0.7	0.4	
10. Stock-flow adjustment 3)	:	1.0	-0.6	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.6	-3.5	-1.3	2.1	0.8	-0.3	
(% of GDP)																			
11. Change in gross debt 5)	:	3.1	2.5	3.3	5.4	1.8	-0.7	3.2	11.9	12.6	15.2	14.8	2.8	1.6	-1.6	1.3	-0.8	-1.8	
12. Level of gross debt (end of year)	58.3	53.4	58.7	62.0	67.4	69.2	68.4	71.7	83.6	96.2	111.4	126.2	129.0	130.6	129.0	130.3	129.5	127.8	

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 17A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovenia

(Mrd EURO-SIT)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	1.59	2.92	4.02	4.27	4.49	4.68	5.07	5.29	4.91	5.10	5.17	5.21	5.42	5.58	5.73	5.84	6.07	6.28
2. Current taxes on income and wealth	0.71	1.35	2.00	2.22	2.49	2.83	3.17	3.32	2.93	2.91	2.89	2.72	2.54	2.69	2.81	2.90	3.02	3.13
3. Social contributions	1.75	2.68	3.62	3.92	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.50	5.39	5.49	5.73	5.89	6.07	6.24
4. Of which actual social contributions	1.73	2.64	3.57	3.86	4.09	4.35	4.73	5.24	5.29	5.40	5.42	5.38	5.27	5.37	5.61	5.77	5.94	6.11
5. Other current revenue, including sales	0.55	1.05	1.41	1.48	1.51	1.53	1.62	2.01	1.88	2.13	2.23	2.35	2.47	2.38	2.43	2.31	2.31	2.34
6. Total current revenue	4.60	8.00	11.05	11.89	12.66	13.46	14.67	15.94	15.10	15.63	15.81	15.78	15.82	16.15	16.69	16.94	17.47	17.98
7. Government consumption expenditure	1.89	3.50	4.83	5.16	5.46	5.82	6.08	6.84	7.25	7.35	7.54	7.30	7.07	7.00	7.20	7.59	7.92	8.12
8. Collective consumption	0.76	1.45	1.99	2.13	2.27	2.44	2.55	2.90	3.05	3.05	3.15	3.02	2.87	2.83	2.99	3.06	3.08	3.10
9. Social transfers in kind	1.14	2.04	2.84	3.04	3.19	3.38	3.53	3.94	4.20	4.30	4.38	4.27	4.21	4.17	4.21	4.53	4.84	5.02
10. Compensation of employees	1.17	2.09	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.56	4.67	4.55	4.33	4.26	4.31	4.56	4.77	4.89
11. Intermediate consumption	0.65	1.20	1.55	1.62	1.72	1.86	1.95	2.27	2.34	2.46	2.63	2.49	2.47	2.49	2.57	2.64	2.72	2.79
12. Social transfers other than in kind	1.61	2.96	4.00	4.29	4.50	4.73	4.96	5.47	5.84	6.08	6.34	6.19	6.20	6.19	6.25	6.37	6.46	6.52
13. Social transfers in kind via market producers	0.18	0.37	0.52	0.56	0.59	0.63	0.66	0.73	0.79	0.78	0.80	0.76	0.75	0.73	0.77	0.81	0.83	0.85
14. Interest	0.22	0.44	0.49	0.46	0.45	0.43	0.44	0.42	0.47	0.59	0.70	0.73	0.92	1.18	1.14	1.12	1.09	1.06
15. Subsidies	0.22	0.35	0.50	0.46	0.44	0.49	0.55	0.59	0.67	0.65	0.38	0.33	0.38	0.33	0.32	0.45	0.53	0.59
16. Other current expenditure	0.11	0.33	0.45	0.63	0.80	0.79	0.74	0.89	0.84	0.79	0.81	0.80	0.86	0.78	0.75	0.87	0.84	0.86
17. Total current expenditure	4.16	7.74	10.46	11.16	11.80	12.42	12.95	14.48	15.35	15.91	16.32	15.83	15.90	15.96	16.11	16.80	17.24	17.55
18. Gross saving	0.44	0.26	0.59	0.73	0.86	1.04	1.72	1.46	-0.25	-0.28	-0.51	-0.05	-0.08	0.19	0.58	0.13	0.23	0.43
19. Capital transfers received	0.01	0.03	0.03	0.10	0.08	0.11	0.13	0.17	0.21	0.18	0.18	0.24	0.45	0.64	0.71	0.30	0.33	0.33
20. Total revenue	4.62	8.03	11.09	12.00	12.74	13.57	14.80	16.11	15.31	15.81	15.99	16.02	16.27	16.79	17.41	17.24	17.80	18.32
21. Gross fixed capital formation	0.43	0.70	0.96	1.09	1.10	1.35	1.60	1.79	1.82	1.80	1.50	1.46	1.58	1.91	1.83	1.10	1.13	1.20
22. Other capital expenditure	0.88	0.28	0.34	0.29	0.23	0.18	0.29	0.38	0.26	0.15	0.63	0.20	4.19	0.81	0.50	0.29	0.24	0.22
23. Total expenditure	5.48	8.72	11.76	12.54	13.13	13.95	14.83	16.65	17.44	17.86	18.45	17.50	21.66	18.67	18.44	18.19	18.61	18.97
24. Tax burden	4.04	6.92	9.58	10.36	11.09	11.88	13.03	13.89	13.18	13.46	13.54	13.36	13.29	13.71	14.20	14.57	15.10	15.58
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.67	-0.54	-0.39	-0.38	-0.03	-0.54	-2.13	-2.04	-2.46	-1.48	-5.40	-1.88	-1.03	-0.95	-0.82	-0.65

Table 17B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Slovenia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	15.1	15.5	15.7	15.4	15.4	14.8	14.4	13.9	13.6	14.1	14.0	14.5	15.1	15.0	14.9	14.6	14.6	14.5
2. Current taxes on income and wealth	6.7	7.2	7.8	8.0	8.5	9.0	9.0	8.7	8.1	8.0	7.8	7.6	7.1	7.2	7.3	7.2	7.3	7.2
3. Social contributions	16.7	14.2	14.1	14.2	14.2	14.0	13.7	14.0	14.9	15.2	15.0	15.3	15.0	14.7	14.8	14.7	14.6	14.4
4. Of which actual social contributions	16.5	13.9	13.9	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.7	14.4	14.5	14.4	14.3	14.2
5. Other current revenue, including sales	5.2	5.5	5.5	5.4	5.2	4.8	4.6	5.3	5.2	5.9	6.0	6.5	6.9	6.4	6.3	5.8	5.6	5.4
6. Total current revenue	43.8	42.3	43.1	43.0	43.3	42.7	41.7	42.0	41.8	43.1	42.9	43.8	44.0	43.2	43.3	42.3	42.0	41.6
7. Government consumption expenditure	18.0	18.5	18.8	18.7	18.7	18.4	17.3	18.0	20.1	20.3	20.4	20.3	19.7	18.7	18.7	19.0	19.0	18.8
8. Collective consumption	7.2	7.7	7.7	7.7	7.8	7.7	7.3	7.6	8.4	8.4	8.5	8.4	8.0	7.6	7.8	7.7	7.4	7.2
9. Social transfers in kind	10.8	10.8	11.1	11.0	10.9	10.7	10.0	10.4	11.6	11.9	11.9	11.9	11.7	11.2	10.9	11.3	11.6	11.6
10. Compensation of employees	11.1	11.1	11.5	11.3	11.3	11.0	10.4	10.8	12.2	12.6	12.7	12.6	12.0	11.4	11.2	11.4	11.5	11.3
11. Intermediate consumption	6.2	6.3	6.0	5.9	5.9	5.9	5.5	6.0	6.5	6.8	7.1	6.9	6.9	6.7	6.7	6.6	6.5	6.5
12. Social transfers other than in kind	15.3	15.6	15.6	15.5	15.4	15.0	14.1	14.4	16.1	16.8	17.2	17.2	17.3	16.6	16.2	15.9	15.5	15.1
13. Social transfers in kind via market producers	1.7	1.9	2.0	2.0	2.0	2.0	1.9	1.9	2.2	2.1	2.2	2.1	2.1	1.9	2.0	2.0	2.0	2.0
14. Interest	2.1	2.4	1.9	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	2.9	2.8	2.6	2.5
15. Subsidies	2.1	1.9	2.0	1.7	1.5	1.6	1.6	1.6	1.8	1.8	1.0	0.9	1.1	0.9	0.8	1.1	1.3	1.4
16. Other current expenditure	1.1	1.7	1.8	2.3	2.8	2.5	2.1	2.4	2.3	2.2	2.2	2.2	2.4	2.1	2.0	2.2	2.0	2.0
17. Total current expenditure	39.6	40.9	40.8	40.3	40.4	39.4	36.8	38.2	42.4	43.9	44.2	44.0	44.3	42.7	41.8	42.0	41.4	40.6
18. Gross saving	4.2	1.4	2.3	2.6	3.0	3.3	4.9	3.8	-0.7	-0.8	-1.4	-0.1	-0.2	0.5	1.5	0.3	0.6	1.0
19. Capital transfers received	0.1	0.2	0.1	0.4	0.3	0.3	0.4	0.4	0.6	0.5	0.5	0.7	1.3	1.7	1.9	0.7	0.8	0.8
20. Total revenue	43.9	42.5	43.2	43.4	43.6	43.0	42.1	42.5	42.3	43.6	43.3	44.5	45.3	45.0	45.1	43.1	42.8	42.4
21. Gross fixed capital formation	4.1	3.7	3.7	3.9	3.8	4.3	4.5	4.7	5.0	5.0	4.1	4.1	4.4	5.1	4.7	2.7	2.7	2.8
22. Other capital expenditure	8.4	1.5	1.3	1.0	0.8	0.6	0.8	1.0	0.7	0.4	1.7	0.6	11.7	2.2	1.3	0.7	0.6	0.5
23. Total expenditure	52.1	46.1	45.8	45.3	44.9	44.2	42.2	43.9	48.2	49.3	50.0	48.6	60.3	50.0	47.8	45.5	44.8	43.9
24. Tax burden	38.4	36.6	37.3	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	37.0	36.7	36.8	36.4	36.3	36.1
25. Net lending (+) or net borrowing (-)	-8.2	-3.6	-2.6	-2.0	-1.3	-1.2	-0.1	-1.4	-5.9	-5.6	-6.7	-4.1	-15.0	-5.0	-2.7	-2.4	-2.0	-1.5

Table 17C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovenia

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	17.0	4.8	9.6	6.2	5.3	4.2	8.3	4.3	-7.2	3.9	1.5	0.7	4.1	3.0	2.6	2.0	3.9	3.4
2. Current taxes on income and wealth	23.4	10.1	11.3	11.0	12.4	13.3	12.0	4.8	-11.7	-0.7	-0.8	-5.8	-6.6	6.0	4.2	3.3	4.2	3.6
3. Social contributions	2.9	11.0	8.0	8.3	6.1	6.3	8.7	10.6	1.2	2.0	0.5	-0.4	-2.1	1.8	4.4	2.9	3.0	2.8
4. Of which actual social contributions	2.8	11.0	8.0	8.1	6.1	6.4	8.8	10.6	1.1	2.0	0.5	-0.8	-2.1	1.9	4.4	2.9	3.0	2.8
5. Other current revenue, including sales	16.9	15.1	1.1	4.9	1.8	1.2	6.0	24.2	-6.5	13.2	4.9	5.5	4.9	-3.5	1.9	-5.1	0.2	1.3
6. Total current revenue	12.6	9.0	8.2	7.6	6.4	6.4	8.9	8.7	-5.3	3.5	1.2	-0.2	0.2	2.1	3.4	1.5	3.1	2.9
7. Government consumption expenditure	14.2	13.6	9.4	7.0	5.7	6.6	4.5	12.5	6.0	1.4	2.5	-3.2	-3.1	-1.0	2.9	5.4	4.3	2.5
8. Collective consumption	16.7	14.2	10.6	7.2	6.7	7.3	4.7	13.8	5.1	-0.1	3.4	-4.1	-5.2	-1.2	5.6	2.4	0.6	0.6
9. Social transfers in kind	12.6	13.2	8.6	6.9	5.0	6.1	4.3	11.7	6.7	2.4	1.9	-2.6	-1.6	-0.9	1.1	7.5	6.8	3.7
10. Compensation of employees	14.2	13.1	9.8	6.7	5.3	5.3	4.6	12.9	7.0	3.7	2.4	-2.6	-4.8	-1.7	1.4	5.6	4.8	2.3
11. Intermediate consumption	14.1	13.5	4.5	4.6	5.7	8.5	4.6	16.3	3.3	4.9	7.1	-5.4	-0.7	0.9	3.0	2.7	3.1	2.6
12. Social transfers other than in kind	13.9	11.1	8.5	7.4	4.8	5.3	4.8	10.3	6.7	4.1	4.2	-2.4	0.2	-0.1	1.0	1.8	1.4	1.0
13. Social transfers in kind via market producers	9.4	20.8	8.0	6.2	6.6	7.1	4.3	10.4	8.2	-1.5	2.3	-5.0	-1.0	-3.1	5.5	6.0	2.2	2.0
14. Interest	12.1	11.9	-3.1	-6.5	-2.8	-3.3	1.3	-4.9	14.0	24.7	18.1	4.5	26.0	28.6	-3.9	-1.4	-2.5	-3.0
15. Subsidies	1.8	8.9	19.5	-8.3	-5.7	12.8	12.1	7.8	12.2	-2.5	-41.9	-12.7	15.3	-13.3	-2.8	39.9	19.0	10.1
16. Other current expenditure 1)	0.0	0.1	-0.1	0.5	0.5	-0.3	-0.4	0.2	0.0	-0.1	0.0	0.0	0.2	-0.3	-0.1	0.2	-0.2	0.0
17. Total current expenditure	13.2	12.6	7.9	6.7	5.7	5.3	4.2	11.9	6.0	3.6	2.6	-3.0	0.4	0.3	1.0	4.3	2.6	1.8
18. Gross saving 1)	-0.3	-1.3	0.1	0.3	0.3	0.3	1.6	-1.1	-4.5	-0.1	-0.6	1.2	-0.1	0.7	1.0	-1.2	0.2	0.5
19. Capital transfers received	8.2	-9.5	-22.7	215.4	-25.9	40.4	20.6	30.1	21.7	-12.9	-1.6	34.5	89.1	42.5	11.3	-58.2	9.6	1.9
20. Total revenue	12.6	8.9	8.1	8.2	6.2	6.6	9.0	8.9	-5.0	3.3	1.1	0.2	1.5	3.2	3.7	-1.0	3.2	2.9
21. Gross fixed capital formation	13.1	0.7	9.6	13.5	0.8	23.2	17.9	12.1	2.0	-1.5	-16.6	-2.4	7.7	21.0	-4.2	-40.0	3.4	5.7
22. Other capital expenditure 1)	-7.3	-0.3	0.2	-0.3	-0.3	-0.2	0.3	0.2	-0.3	-0.3	1.3	-1.1	11.1	-9.5	-0.9	-0.6	-0.1	-0.1
23. Total expenditure	-2.7	10.6	8.6	6.7	4.7	6.3	6.3	12.3	4.7	2.4	3.3	-5.1	23.8	-13.8	-1.2	-1.4	2.4	1.9
24. Tax burden	11.9	7.9	9.2	8.1	7.1	7.1	9.7	6.6	-5.1	2.1	0.6	-1.3	-0.5	3.1	3.6	2.6	3.6	3.2
25. Net lending (+) or net borrowing (-)	7.1	-0.7	-0.2	0.7	0.6	0.1	1.1	-1.3	-4.5	0.2	-1.0	2.6	-10.9	10.0	2.4	0.3	0.4	0.5

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	8.2	3.9	2.6	2.0	1.3	1.2	0.1	1.4	5.9	5.6	6.7	4.1	15.0	5.0	2.7	2.4	2.0	1.5
2. Interest payments (% of GDP)	2.1	2.3	1.9	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	2.9	2.8	2.6	2.5
3. Implicit interest rate 2)	:	10.0	7.6	6.7	6.0	5.6	5.3	5.2	5.7	4.7	5.0	4.2	4.7	4.6	3.8	3.5	3.4	3.3
4. Nominal GDP growth rate	28.0	11.9	8.7	7.8	5.6	8.0	11.4	8.0	-4.7	0.2	1.8	-2.4	-0.2	3.9	3.3	3.7	4.0	3.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.2	3.9	2.6	2.0	1.3	1.2	0.1	1.4	5.9	5.6	6.7	4.1	15.0	5.0	2.7	2.4	2.0	1.5
6. Contribution of nominal GDP growth	:	-2.7	-2.2	-1.9	-1.4	-1.9	-2.7	-1.7	1.1	-0.1	-0.7	1.2	0.1	-2.7	-2.6	-3.0	-3.0	-2.9
7. Stock-flow adjustment 3)	:	-0.9	-1.0	0.1	-0.5	0.4	-0.6	-0.8	5.9	-1.8	2.3	2.0	2.0	7.5	2.2	-2.4	-0.8	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	6.1	1.6	0.7	0.3	-0.2	-0.2	-1.2	0.3	4.6	4.0	4.8	2.1	12.5	1.9	-0.3	-0.4	-0.7	-0.9
9. Snow-ball effect	:	-0.4	-0.3	-0.3	0.1	-0.6	-1.4	-0.6	2.4	1.5	1.2	3.2	2.7	0.5	0.4	-0.2	-0.4	-0.4
10. Stock-flow adjustment 3)	:	-0.9	-1.0	0.1	-0.5	0.4	-0.6	-0.8	5.9	-1.8	2.3	2.0	2.0	7.5	2.2	-2.4	-0.8	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	0.2	-0.6	0.1	-0.6	-0.3	-3.2	-1.0	12.8	3.7	8.3	7.3	17.1	9.9	2.3	-3.0	-1.9	-1.7
12. Level of gross debt (end of year)	18.3	26.1	26.7	26.8	26.3	26.0	22.8	21.8	34.6	38.4	46.6	53.9	71.0	80.9	83.1	80.2	78.3	76.6

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 18A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovakia

(Mrd EURO-SKK)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	2.80	3.95	4.95	5.61	6.26	6.24	6.93	7.08	6.63	6.78	7.38	7.16	7.63	8.05	8.51	8.65	9.18	9.59
2. Current taxes on income and wealth	2.09	2.31	2.88	2.94	3.16	3.58	4.04	4.60	3.74	3.81	4.05	4.23	4.71	5.21	5.83	6.26	6.58	7.21
3. Social contributions	2.92	4.43	5.72	6.04	6.36	6.61	7.35	8.08	8.04	8.32	8.72	9.11	10.01	10.36	11.04	11.56	12.22	12.96
4. Of which actual social contributions	2.90	4.41	5.66	5.98	6.31	6.54	7.27	7.99	7.95	8.19	8.57	8.99	9.86	10.21	10.87	11.38	12.03	12.76
5. Other current revenue, including sales	1.02	1.90	1.84	1.70	2.74	3.18	3.07	3.71	4.19	3.87	4.77	5.10	5.38	5.28	6.27	5.82	6.06	6.25
6. Total current revenue	8.82	12.59	15.39	16.29	18.52	19.62	21.38	23.47	22.60	22.79	24.93	25.60	27.73	28.89	31.65	32.29	34.04	36.01
7. Government consumption expenditure	4.00	6.12	8.23	8.53	9.25	10.60	10.85	12.09	12.91	13.24	13.26	13.22	13.65	14.42	15.31	15.80	16.52	17.41
8. Collective consumption	3.16	3.36	4.89	5.15	5.58	6.39	5.93	6.46	7.00	7.09	7.25	6.95	7.03	6.46	6.91	7.05	7.19	7.34
9. Social transfers in kind	0.84	2.76	3.34	3.38	3.66	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.63	7.96	8.39	8.75	9.33	10.07
10. Compensation of employees	1.83	2.75	3.60	3.64	3.99	4.40	4.58	5.12	5.48	5.72	5.85	5.99	6.36	6.69	7.05	7.40	7.76	8.24
11. Intermediate consumption	1.54	1.92	2.31	2.36	2.59	3.35	3.26	3.31	3.90	3.87	3.99	4.01	4.10	4.27	4.65	4.58	4.74	4.94
12. Social transfers other than in kind	2.74	4.22	4.92	5.82	6.42	6.90	7.50	7.99	9.05	9.75	9.82	10.24	10.43	10.67	10.97	11.23	11.49	11.64
13. Social transfers in kind via market producers	0.05	0.77	1.37	1.40	2.19	2.43	2.75	3.16	3.29	3.48	3.39	3.50	3.66	3.83	3.99	4.17	4.36	4.55
14. Interest	0.46	1.26	1.02	0.98	0.85	0.81	0.88	0.89	0.92	0.88	1.08	1.28	1.39	1.44	1.38	1.22	1.18	1.19
15. Subsidies	0.91	0.77	0.67	0.84	0.46	0.52	0.53	0.92	0.73	0.62	0.50	0.49	0.57	0.52	0.46	0.45	0.48	0.47
16. Other current expenditure	0.22	0.64	1.09	0.78	1.03	0.89	1.04	1.04	1.18	1.11	1.03	1.13	1.29	1.26	1.57	1.67	2.03	2.03
17. Total current expenditure	7.76	12.35	14.98	15.83	17.53	19.30	20.53	22.44	24.55	25.44	25.66	26.65	27.80	28.68	30.08	30.72	32.03	33.05
18. Gross saving	1.06	0.24	0.42	0.47	0.99	0.31	0.85	1.04	-1.95	-2.65	-0.73	-1.05	-0.07	0.21	1.57	1.57	2.00	2.95
19. Capital transfers received	0.00	0.05	0.01	0.07	0.08	0.18	0.30	0.16	0.63	0.64	0.88	0.78	0.99	0.96	2.07	0.10	0.10	0.10
20. Total revenue	8.82	12.64	15.40	16.37	18.60	19.79	21.68	23.64	23.23	23.42	25.81	26.38	28.72	29.85	33.72	32.39	34.14	36.11
21. Gross fixed capital formation	0.65	1.15	1.31	1.36	1.73	2.14	1.99	2.31	2.49	2.44	2.69	2.44	2.47	3.02	4.95	2.64	3.02	3.18
22. Other capital expenditure	1.08	2.94	0.23	0.25	0.79	0.37	0.38	0.56	1.19	0.60	0.48	0.46	0.47	0.20	0.82	0.79	0.35	0.35
23. Total expenditure	9.48	16.44	16.52	17.43	20.05	21.81	22.91	25.30	28.22	28.48	28.83	29.54	30.74	31.91	35.85	34.16	35.40	36.59
24. Tax burden	7.79	10.68	13.50	14.57	15.80	16.45	18.37	19.83	18.43	18.92	20.16	20.51	22.33	23.59	25.32	26.41	27.91	29.69
25. Net lending (+) or net borrowing (-)	-0.66	-3.80	-1.12	-1.06	-1.45	-2.02	-1.23	-1.66	-5.00	-5.06	-3.02	-3.16	-2.02	-2.06	-2.13	-1.77	-1.27	-0.48

Table 18B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovakia

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	14.2	12.5	12.0	12.2	12.4	11.1	11.0	10.3	10.4	10.0	10.4	9.9	10.3	10.6	10.8	10.6	10.8	10.7
2. Current taxes on income and wealth	10.6	7.3	7.0	6.4	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.9	7.4	7.7	7.8	8.1
3. Social contributions	14.8	14.0	13.8	13.1	12.6	11.7	11.7	11.8	12.6	12.3	12.3	12.5	13.5	13.6	14.0	14.2	14.4	14.5
4. Of which actual social contributions	14.7	14.0	13.7	13.0	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.8	14.0	14.2	14.3
5. Other current revenue, including sales	5.2	6.0	4.5	3.7	5.4	5.7	4.9	5.4	6.5	5.7	6.8	7.0	7.3	7.0	8.0	7.2	7.2	7.0
6. Total current revenue	44.8	39.8	37.2	35.3	36.7	34.9	33.9	34.3	35.3	33.7	35.3	35.2	37.4	38.0	40.2	39.8	40.2	40.4
7. Government consumption expenditure	20.3	19.4	19.9	18.5	18.3	18.8	17.2	17.6	20.2	19.6	18.8	18.2	18.4	19.0	19.5	19.5	19.5	19.5
8. Collective consumption	16.1	10.6	11.8	11.2	11.1	11.4	9.4	9.4	10.9	10.5	10.3	9.6	9.5	8.5	8.8	8.7	8.5	8.2
9. Social transfers in kind	4.3	8.7	8.1	7.3	7.3	7.5	7.8	8.2	9.2	9.1	8.5	8.6	8.9	10.5	10.7	10.8	11.0	11.3
10. Compensation of employees	9.3	8.7	8.7	7.9	7.9	7.8	7.3	7.5	8.6	8.5	8.3	8.2	8.6	8.8	9.0	9.1	9.2	9.2
11. Intermediate consumption	7.8	6.1	5.6	5.1	5.1	6.0	5.2	4.8	6.1	5.7	5.6	5.5	5.5	5.6	5.9	5.6	5.6	5.5
12. Social transfers other than in kind	13.9	13.4	11.9	12.6	12.7	12.3	11.9	11.7	14.1	14.4	13.9	14.1	14.1	14.1	13.9	13.8	13.6	13.1
13. Social transfers in kind via market producers	0.2	2.4	3.3	3.0	4.3	4.3	4.4	4.6	5.1	5.2	4.8	4.8	4.9	5.0	5.1	5.1	5.1	5.1
14. Interest	2.3	4.0	2.5	2.1	1.7	1.4	1.4	1.3	1.4	1.3	1.5	1.8	1.9	1.9	1.8	1.5	1.4	1.3
15. Subsidies	4.6	2.4	1.6	1.8	0.9	0.9	0.8	1.3	1.1	0.9	0.7	0.7	0.8	0.7	0.6	0.6	0.6	0.5
16. Other current expenditure	1.1	2.0	2.6	1.7	2.0	1.6	1.6	1.5	1.8	1.6	1.5	1.6	1.7	1.7	2.0	2.1	2.4	2.3
17. Total current expenditure	39.4	39.1	36.2	34.3	34.8	34.3	32.6	32.8	38.3	37.6	36.3	36.7	37.5	37.8	38.2	37.8	37.8	37.0
18. Gross saving	5.4	0.8	1.0	1.0	2.0	0.6	1.3	1.5	-3.0	-3.9	-1.0	-1.4	-0.1	0.3	2.0	1.9	2.4	3.3
19. Capital transfers received	0.0	0.2	0.0	0.2	0.2	0.3	0.5	0.2	1.0	0.9	1.2	1.1	1.3	1.3	2.6	0.1	0.1	0.1
20. Total revenue	44.8	40.0	37.2	35.5	36.9	35.2	34.4	34.5	36.3	34.7	36.5	36.3	38.7	39.3	42.9	39.9	40.3	40.5
21. Gross fixed capital formation	3.3	3.6	3.2	2.9	3.4	3.8	3.2	3.4	3.9	3.6	3.8	3.4	3.3	4.0	6.3	3.3	3.6	3.6
22. Other capital expenditure	5.5	9.3	0.6	0.5	1.6	0.7	0.6	0.8	1.9	0.9	0.7	0.6	0.6	0.3	1.0	1.0	0.4	0.4
23. Total expenditure	48.2	52.0	39.9	37.8	39.8	38.8	36.3	36.9	44.1	42.1	40.8	40.6	41.4	42.0	45.6	42.1	41.8	41.0
24. Tax burden	39.6	33.8	32.6	31.6	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.1	32.2	32.5	33.0	33.3
25. Net lending (+) or net borrowing (-)	-3.3	-12.0	-2.7	-2.3	-2.9	-3.6	-1.9	-2.4	-7.8	-7.5	-4.3	-4.3	-2.7	-2.7	-2.7	-2.2	-1.5	-0.5

Table 18C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovakia

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	6.3	12.9	15.7	13.3	11.6	-0.3	10.9	2.2	-6.3	2.2	8.8	-2.9	6.5	5.4	5.7	1.7	6.1	4.5
2. Current taxes on income and wealth	-0.3	-8.4	11.5	1.9	7.3	13.5	12.9	13.8	-18.7	2.0	6.3	4.3	11.5	10.4	11.9	7.5	5.0	9.6
3. Social contributions	18.0	12.0	5.6	5.7	5.3	3.9	11.2	10.0	-0.5	3.5	4.8	4.4	9.9	3.5	6.6	4.7	5.7	6.1
4. Of which actual social contributions	18.0	12.2	5.2	5.6	5.5	3.7	11.1	10.0	-0.6	3.0	4.7	4.8	9.8	3.5	6.5	4.7	5.7	6.1
5. Other current revenue, including sales	-3.3	21.7	23.4	-7.7	60.9	16.3	-3.6	21.0	12.7	-7.5	23.3	6.9	5.4	-1.9	18.8	-7.2	4.1	3.0
6. Total current revenue	7.5	9.1	11.8	5.8	13.6	5.9	9.0	9.8	-3.7	0.8	9.4	2.7	8.3	4.2	9.5	2.0	5.4	5.8
7. Government consumption expenditure	23.4	10.9	12.6	3.6	8.4	14.6	2.4	11.3	6.8	2.5	0.2	-0.3	3.2	5.6	6.1	3.2	4.6	5.4
8. Collective consumption	-12.7	17.5	19.8	5.3	8.5	14.5	-7.1	8.8	8.4	1.3	2.3	-4.2	1.1	-8.1	7.0	2.0	2.0	2.0
9. Social transfers in kind	159.5	3.7	3.6	1.2	8.2	14.9	16.9	14.4	5.0	4.0	-2.2	4.4	5.6	20.2	5.4	4.2	6.6	8.0
10. Compensation of employees	11.8	3.7	7.0	1.1	9.7	10.3	4.1	11.8	6.9	4.3	2.3	2.5	6.1	5.3	5.3	5.0	4.8	6.2
11. Intermediate consumption	24.3	22.3	11.6	2.4	9.4	29.5	-2.8	1.8	17.6	-0.7	2.9	0.5	2.4	4.0	9.1	-1.6	3.5	4.1
12. Social transfers other than in kind	11.7	5.2	-2.6	18.2	10.4	7.4	8.8	6.5	13.3	7.8	0.7	4.3	1.9	2.3	2.8	2.4	2.3	1.4
13. Social transfers in kind via market producers	986.6	6.8	31.0	2.3	56.7	10.8	13.3	14.9	4.0	6.0	-2.6	3.2	4.7	4.5	4.3	4.4	4.5	4.5
14. Interest	19.3	32.3	-22.0	-3.3	-13.3	-5.0	8.2	1.8	2.8	-4.3	23.0	18.9	8.1	4.1	-4.4	-11.4	-3.1	0.5
15. Subsidies	-9.0	3.1	21.4	25.3	-45.6	13.9	1.1	74.1	-20.2	-15.1	-20.0	-1.6	17.0	-9.4	-10.8	-2.9	6.9	-2.7
16. Other current expenditure 1)	0.0	0.8	0.8	-0.9	0.3	-0.4	0.1	-0.1	0.3	-0.2	-0.2	0.1	0.2	-0.1	0.3	0.1	0.3	-0.1
17. Total current expenditure	18.3	12.1	6.4	5.7	10.7	10.1	6.4	9.3	9.4	3.6	0.9	3.9	4.3	3.2	4.9	2.1	4.3	3.2
18. Gross saving 1)	-4.0	-1.1	1.8	0.0	0.9	-1.4	0.8	0.2	-4.6	-0.9	2.9	-0.4	1.3	0.4	1.7	-0.1	0.4	0.9
19. Capital transfers received	2009.3	11.3	-79.5	765.5	11.5	110.6	72.0	-46.2	288.4	0.9	38.4	-11.6	26.5	-2.4	115.6	-95.2	0.0	0.0
20. Total revenue	7.9	9.1	11.5	6.3	13.6	6.4	9.6	9.0	-1.7	0.8	10.2	2.2	8.9	4.0	12.9	-4.0	5.4	5.8
21. Gross fixed capital formation	60.8	9.1	-14.1	3.6	27.7	23.7	-6.8	15.7	7.8	-1.8	10.3	-9.5	1.2	22.6	63.7	-46.7	14.4	5.4
22. Other capital expenditure 1)	1.1	3.7	-2.7	0.0	1.0	-0.9	0.0	0.2	1.0	-1.0	-0.2	-0.1	0.0	-0.4	0.8	-0.1	-0.6	0.0
23. Total expenditure	22.9	20.3	-1.8	5.5	15.0	8.8	5.0	10.4	11.6	0.9	1.2	2.5	4.1	3.8	12.3	-4.7	3.6	3.3
24. Tax burden	8.9	7.2	10.2	7.9	8.5	4.2	11.6	8.0	-7.1	2.7	6.6	1.7	8.9	5.6	7.4	4.3	5.7	6.4
25. Net lending (+) or net borrowing (-)	-6.4	-4.7	5.4	0.4	-0.6	-0.7	1.6	-0.5	-5.4	0.3	3.2	-0.1	1.6	0.0	0.0	0.5	0.7	1.0

1) Changes in GDP ratios.

Table 18D**Contributions to the change in the general government gross debt ratio****Slovakia**

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	3.3	6.4	2.7	2.3	2.9	3.6	1.9	2.4	7.8	7.5	4.3	4.3	2.7	2.7	2.7	2.2	1.5	0.5	
2. Interest payments (% of GDP)	2.3	3.9	2.5	2.1	1.7	1.4	1.4	1.3	1.4	1.3	1.5	1.8	1.9	1.9	1.8	1.5	1.4	1.3	
3. Implicit interest rate 2)	:	8.6	6.4	5.7	4.6	4.8	5.1	4.7	4.8	3.8	3.9	4.2	3.7	3.6	3.4	3.0	2.7	2.7	
4. Nominal GDP growth rate	16.3	8.6	11.1	11.3	9.4	11.6	12.1	8.6	-6.5	5.6	4.5	2.9	2.0	2.4	3.6	3.2	4.3	5.4	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	3.3	6.4	2.7	2.3	2.9	3.6	1.9	2.4	7.8	7.5	4.3	4.3	2.7	2.7	2.7	2.2	1.5	0.5	
6. Contribution of nominal GDP growth	:	-3.9	-4.3	-4.2	-3.5	-3.5	-3.3	-2.4	2.0	-1.9	-1.8	-1.2	-1.0	-1.3	-1.9	-1.6	-2.2	-2.7	
7. Stock-flow adjustment 3)	:	-3.8	0.3	1.0	-6.2	-3.2	0.5	-1.7	-2.0	-0.8	-0.1	5.9	0.9	-2.5	-2.0	0.3	0.1	0.9	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.0	2.5	0.2	0.2	1.2	2.2	0.6	1.1	6.4	6.2	2.7	2.6	0.8	0.8	1.0	0.7	0.1	-0.8	
9. Snow-ball effect	:	0.0	-1.8	-2.1	-1.8	-2.1	-1.9	-1.1	3.4	-0.6	-0.2	0.5	0.8	0.6	-0.1	-0.1	-0.8	-1.4	
10. Stock-flow adjustment 3)	:	-3.8	0.3	1.0	-6.2	-3.2	0.5	-1.7	-2.0	-0.8	-0.1	5.9	0.9	-2.5	-2.0	0.3	0.1	0.9	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.3	-1.3	-0.9	-6.8	-3.1	-0.9	-1.7	7.7	4.8	2.5	9.0	2.6	-1.1	-1.1	0.9	-0.6	-1.3	
12. Level of gross debt (end of year)	21.7	48.3	41.6	40.6	33.8	30.7	29.8	28.1	35.9	40.7	43.2	52.2	54.7	53.6	52.5	53.3	52.7	51.5	

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 19A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Finland

(Mrd EURO-FIM)

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	13.4	18.3	20.7	21.0	21.9	22.8	23.6	24.1	23.4	24.2	27.2	28.1	29.3	29.6	29.7	30.3	30.8	31.4
2. Current taxes on income and wealth	16.6	27.9	25.9	26.9	27.8	29.0	31.8	32.6	28.1	28.9	31.2	31.2	32.9	33.8	34.8	35.3	35.4	36.4
3. Social contributions	14.1	16.0	17.4	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.9	27.9	27.4	27.7
4. Of which actual social contributions	13.9	16.0	17.4	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.9	27.9	27.4	27.7
5. Other current revenue, including sales	10.0	12.1	14.0	15.1	15.8	17.2	19.2	21.5	20.2	20.8	21.9	22.4	22.6	22.5	22.6	22.8	23.2	24.1
6. Total current revenue	54.1	74.3	78.0	81.0	84.6	89.5	96.3	100.7	93.9	96.9	104.4	107.2	110.8	112.1	114.1	116.2	116.8	119.5
7. Government consumption expenditure	21.6	27.0	32.1	33.7	35.3	36.9	38.9	42.0	43.8	44.7	46.5	48.7	50.3	50.7	51.0	51.6	51.6	51.8
8. Collective consumption	8.0	9.7	11.2	11.6	12.1	12.5	13.3	14.3	14.9	15.0	15.3	15.8	16.7	16.7	16.7	16.5	16.5	16.4
9. Social transfers in kind	13.6	17.3	20.8	22.1	23.3	24.4	25.6	27.7	28.9	29.7	31.2	32.9	33.6	34.0	34.3	35.0	35.1	35.5
10. Compensation of employees	14.6	17.4	20.1	20.9	21.8	22.5	23.5	24.9	25.8	26.4	27.4	28.6	29.1	29.2	29.0	29.1	28.6	28.8
11. Intermediate consumption	8.0	10.2	12.8	13.7	14.4	15.4	16.5	18.3	19.6	20.5	21.4	22.5	23.4	23.6	24.0	24.4	25.0	25.4
12. Social transfers other than in kind	21.0	21.3	24.3	25.2	25.9	26.5	27.1	28.4	31.2	32.7	33.9	36.1	38.4	40.3	41.6	42.6	43.6	44.6
13. Social transfers in kind via market producers	1.4	2.1	2.9	3.2	3.4	3.7	3.9	4.3	4.6	4.8	5.1	5.3	5.5	5.6	5.8	5.9	6.0	6.2
14. Interest	3.8	3.7	2.8	2.7	2.7	2.6	2.7	2.7	2.4	2.5	2.7	2.8	2.6	2.5	2.4	2.4	2.3	2.3
15. Subsidies	2.6	2.0	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.7	2.7	2.7	2.7	2.8	2.7	2.7	2.7
16. Other current expenditure	2.4	3.4	3.8	3.9	4.2	4.4	4.5	4.8	5.1	5.3	5.6	5.7	6.1	6.2	6.0	5.7	5.4	5.2
17. Total current expenditure	53.7	60.1	68.7	71.5	74.5	77.3	80.4	85.9	91.2	94.9	98.9	103.6	107.9	110.1	111.6	112.9	113.7	115.3
18. Gross saving	0.5	14.1	9.3	9.5	10.1	12.3	15.9	14.8	2.8	2.0	5.4	3.6	2.9	2.1	2.5	3.4	3.1	4.3
19. Capital transfers received	0.2	0.5	0.6	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.9	1.0
20. Total revenue	54.3	74.8	78.6	81.6	85.3	90.2	96.9	101.6	94.6	97.6	105.0	107.9	111.6	112.8	114.9	117.1	117.7	120.5
21. Gross fixed capital formation	3.7	4.8	5.8	6.2	6.0	5.8	6.5	7.0	7.2	6.9	7.5	8.1	8.4	8.6	8.2	8.4	8.5	8.7
22. Other capital expenditure	2.8	0.5	0.3	0.4	0.5	0.3	0.4	0.6	0.8	0.7	0.7	0.6	0.6	0.6	0.8	0.9	1.0	1.1
23. Total expenditure	60.2	65.4	74.9	78.1	81.0	83.4	87.3	93.5	99.1	102.4	107.1	112.3	116.9	119.3	120.6	122.1	123.1	125.0
24. Tax burden	44.2	62.7	64.5	66.5	69.5	73.0	77.7	80.0	74.3	76.6	83.0	85.5	89.0	90.3	92.3	94.3	94.5	96.5
25. Net lending (+) or net borrowing (-)	-5.8	9.3	3.7	3.5	4.3	6.8	9.6	8.1	-4.6	-4.9	-2.1	-4.4	-5.3	-6.5	-5.8	-5.1	-5.4	-4.5

Table 19B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Finland

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

	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	13.6	13.4	13.7	13.2	13.3	13.2	12.7	12.4	12.9	12.9	13.8	14.1	14.4	14.4	14.2	14.2	14.2	14.2
2. Current taxes on income and wealth	16.8	20.5	17.1	17.0	16.9	16.8	17.0	16.8	15.5	15.4	15.9	15.6	16.2	16.5	16.6	16.5	16.4	16.5
3. Social contributions	14.3	11.8	11.5	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	12.9	13.1	12.6	12.5
4. Of which actual social contributions	14.1	11.7	11.5	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	12.9	13.1	12.6	12.5
5. Other current revenue, including sales	10.2	8.9	9.3	9.5	9.6	10.0	10.3	11.1	11.2	11.1	11.1	11.2	11.1	11.0	10.8	10.7	10.7	10.9
6. Total current revenue	54.9	54.5	51.4	51.1	51.5	51.9	51.6	52.0	51.9	51.8	53.0	53.7	54.5	54.6	54.5	54.5	53.9	54.1
7. Government consumption expenditure	21.9	19.8	21.2	21.3	21.5	21.4	20.9	21.7	24.2	23.9	23.6	24.4	24.7	24.7	24.4	24.2	23.8	23.4
8. Collective consumption	8.1	7.1	7.4	7.3	7.3	7.3	7.1	7.4	8.2	8.0	7.8	7.9	8.2	8.1	8.0	7.8	7.6	7.4
9. Social transfers in kind	13.8	12.7	13.8	13.9	14.2	14.1	13.7	14.3	16.0	15.9	15.9	16.5	16.5	16.5	16.4	16.4	16.2	16.0
10. Compensation of employees	14.8	12.8	13.2	13.2	13.3	13.1	12.6	12.9	14.3	14.1	13.9	14.3	14.3	14.2	13.9	13.6	13.2	13.0
11. Intermediate consumption	8.1	7.5	8.5	8.6	8.8	8.9	8.9	9.4	10.8	11.0	10.9	11.3	11.5	11.5	11.5	11.4	11.6	11.5
12. Social transfers other than in kind	21.3	15.7	16.1	15.9	15.7	15.3	14.5	14.7	17.3	17.5	17.2	18.1	18.9	19.6	19.9	20.0	20.1	20.2
13. Social transfers in kind via market producers	1.4	1.6	1.9	2.0	2.1	2.1	2.1	2.2	2.5	2.5	2.6	2.6	2.7	2.7	2.8	2.8	2.8	2.8
14. Interest	3.8	2.7	1.8	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.1	1.0
15. Subsidies	2.7	1.5	1.3	1.3	1.3	1.3	1.2	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.3	1.2	1.2
16. Other current expenditure	2.4	2.5	2.5	2.5	2.6	2.6	2.4	2.5	2.8	2.9	2.9	2.8	3.0	3.0	2.8	2.7	2.5	2.3
17. Total current expenditure	54.5	44.1	45.3	45.1	45.3	44.8	43.1	44.3	50.4	50.7	50.2	51.9	53.1	53.6	53.4	52.9	52.5	52.1
18. Gross saving	0.5	10.4	6.1	6.0	6.2	7.1	8.5	7.6	1.5	1.0	2.8	1.8	1.4	1.0	1.2	1.6	1.5	1.9
19. Capital transfers received	0.2	0.4	0.4	0.4	0.4	0.4	0.3	0.5	0.3	0.4	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.5
20. Total revenue	55.1	54.9	51.8	51.5	51.9	52.3	51.9	52.4	52.2	52.1	53.3	54.0	54.9	54.9	54.9	54.9	54.4	54.5
21. Gross fixed capital formation	3.7	3.5	3.8	3.9	3.7	3.4	3.5	3.6	4.0	3.7	3.8	4.0	4.2	4.2	3.9	3.9	3.9	3.9
22. Other capital expenditure	2.9	0.4	0.2	0.3	0.3	0.2	0.2	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5
23. Total expenditure	61.1	48.0	49.4	49.3	49.3	48.3	46.8	48.3	54.8	54.8	54.4	56.2	57.5	58.1	57.7	57.3	56.9	56.6
24. Tax burden	44.9	46.0	42.5	42.0	42.3	42.3	41.6	41.3	41.1	40.9	42.2	42.8	43.7	44.0	44.1	44.2	43.7	43.7
25. Net lending (+) or net borrowing (-)	-5.9	6.9	2.4	2.2	2.6	3.9	5.1	4.2	-2.5	-2.6	-1.0	-2.2	-2.6	-3.2	-2.8	-2.4	-2.5	-2.0

Table 19C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Finland

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

	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	4.4	3.8	5.5	1.4	4.3	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	4.2	0.9	0.6	1.9	1.5	2.0
2. Current taxes on income and wealth	13.2	23.1	-4.3	4.0	3.3	4.1	9.7	2.5	-13.8	2.9	8.0	-0.1	5.6	2.6	3.0	1.2	0.5	2.7
3. Social contributions	-0.4	1.0	0.6	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.5	-1.8	1.1
4. Of which actual social contributions	-0.4	1.2	0.6	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.5	-1.8	1.1
5. Other current revenue, including sales	2.9	17.9	4.2	7.7	4.6	9.0	11.7	11.6	-6.0	3.2	5.2	2.2	1.0	-0.5	0.2	0.9	2.1	3.6
6. Total current revenue	5.6	11.9	0.8	3.9	4.5	5.8	7.5	4.6	-6.7	3.1	7.7	2.8	3.3	1.2	1.7	1.9	0.5	2.3
7. Government consumption expenditure	4.8	4.7	4.5	5.1	4.9	4.5	5.4	7.8	4.4	2.0	4.0	4.7	3.3	0.8	0.6	1.1	0.0	0.5
8. Collective consumption	5.2	2.6	3.0	3.5	3.7	4.0	6.1	7.2	4.6	0.9	1.5	3.6	5.5	0.4	-0.4	-0.8	-0.5	-0.5
9. Social transfers in kind	4.6	6.0	5.4	5.9	5.5	4.8	5.0	8.2	4.3	2.5	5.3	5.3	2.3	1.0	1.1	2.0	0.2	1.0
10. Compensation of employees	5.2	4.5	4.4	4.2	4.5	3.2	4.0	6.3	3.4	2.5	3.8	4.1	2.0	0.1	-0.5	0.2	-1.7	0.8
11. Intermediate consumption	5.3	5.9	5.6	6.5	5.5	6.6	7.6	10.5	7.1	5.0	4.3	5.0	4.2	0.8	1.4	1.8	2.6	1.6
12. Social transfers other than in kind	0.6	-1.4	3.9	3.5	2.8	2.2	2.3	5.0	9.9	4.6	3.7	6.5	6.6	4.7	3.3	2.5	2.3	2.4
13. Social transfers in kind via market producers	15.7	8.3	10.5	9.2	7.0	7.1	5.8	11.7	6.2	3.8	6.0	4.2	4.2	2.4	4.1	1.5	1.5	3.0
14. Interest	9.7	0.5	-8.6	-2.5	-1.2	-2.7	2.7	2.4	-11.0	3.4	9.9	3.5	-9.9	-2.7	-2.5	-0.3	-4.0	-0.4
15. Subsidies	-25.0	2.4	0.5	0.0	2.9	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	-0.3	5.6	-5.6	-0.1	-0.1
16. Other current expenditure 1)	0.1	-0.1	0.2	-0.1	0.1	0.0	-0.1	0.1	0.4	0.0	0.0	0.0	0.2	0.0	-0.2	-0.2	-0.2	-0.2
17. Total current expenditure	2.6	2.3	4.3	4.1	4.1	3.7	4.1	6.9	6.1	4.1	4.2	4.8	4.1	2.1	1.4	1.1	0.7	1.4
18. Gross saving 1)	1.6	4.4	-1.6	-0.1	0.2	0.9	1.4	-0.9	-6.1	-0.5	1.7	-0.9	-0.4	-0.4	0.2	0.4	-0.1	0.5
19. Capital transfers received	48.9	15.2	-5.3	10.7	0.9	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-22.6	21.5	7.1	7.7	9.8
20. Total revenue	5.7	11.9	0.7	3.9	4.4	5.8	7.4	4.8	-6.9	3.2	7.6	2.8	3.4	1.1	1.8	1.9	0.6	2.4
21. Gross fixed capital formation	11.8	-3.2	6.8	6.3	-3.1	-2.8	10.9	7.4	2.9	-4.1	8.9	8.0	4.5	1.8	-5.1	2.8	1.5	2.3
22. Other capital expenditure 1)	-1.3	-0.4	-0.2	0.1	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
23. Total expenditure	0.9	1.2	4.0	4.4	3.7	3.0	4.6	7.1	6.0	3.3	4.5	4.9	4.1	2.0	1.1	1.2	0.8	1.5
24. Tax burden	6.2	10.9	0.0	3.2	4.4	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	4.0	1.5	2.2	2.2	0.2	2.1
25. Net lending (+) or net borrowing (-)	2.7	5.2	-1.6	-0.2	0.4	1.3	1.2	-1.0	-6.7	-0.1	1.6	-1.1	-0.4	-0.5	0.4	0.4	-0.1	0.5

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	5.9	-5.0	-2.4	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.8	2.4	2.5	2.0
2. Interest payments (% of GDP)	3.8	2.6	1.8	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.1	1.0
3. Implicit interest rate 2)	7.4	6.4	4.6	4.1	3.9	3.9	4.0	4.3	3.8	3.3	3.1	3.0	2.4	2.2	2.0	1.8	1.7	1.6
4. Nominal GDP growth rate	8.6	6.0	2.2	4.6	3.7	5.0	8.1	3.8	-6.5	3.4	5.2	1.5	1.8	1.0	1.8	1.9	1.6	2.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.9	-5.0	-2.4	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.8	2.4	2.5	2.0
6. Contribution of nominal GDP growth	-4.4	-2.4	-0.9	-1.9	-1.5	-1.9	-2.9	-1.3	2.3	-1.4	-2.3	-0.7	-0.9	-0.6	-1.1	-1.2	-1.0	-1.4
7. Stock-flow adjustment 3)	-2.5	5.9	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.9	0.9	1.2	1.8	0.6	0.2	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-7.5	-4.3	-3.9	-4.2	-5.4	-6.6	-5.6	1.2	1.3	-0.3	0.8	1.4	1.9	1.6	1.2	1.4	1.0
9. Snow-ball effect	-0.6	0.2	0.9	-0.2	0.1	-0.4	-1.4	0.1	3.6	0.0	-0.9	0.7	0.3	0.7	0.1	-0.1	0.1	-0.3
10. Stock-flow adjustment 3)	-2.5	5.9	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.9	0.9	1.2	1.8	0.6	0.2	0.4
(% of GDP)																		
11. Change in gross debt 5)	-1.0	-1.5	2.6	-0.1	-2.7	-1.8	-4.2	-1.3	9.0	5.4	1.4	5.4	2.5	3.8	3.4	1.7	1.7	1.0
12. Level of gross debt (end of year)	55.1	41.0	42.8	42.7	40.0	38.2	34.0	32.7	41.7	47.1	48.5	53.9	56.5	60.2	63.6	65.4	67.1	68.1

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 20A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EA-19	(Mrd EUR)																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	694	906	990	1032	1081	1146	1203	1186	1140	1188	1233	1267	1288	1332	1372	1400	1439	1481
2. Current taxes on income and wealth	641	869	876	912	968	1069	1163	1180	1061	1086	1142	1202	1247	1270	1317	1345	1384	1424
3. Social contributions	952	1073	1191	1225	1257	1308	1364	1418	1415	1440	1484	1510	1536	1569	1602	1643	1685	1740
4. Of which actual social contributions	873	993	1102	1134	1163	1212	1264	1313	1307	1330	1371	1396	1420	1452	1486	1525	1565	1617
5. Other current revenue, including sales	287	312	343	358	377	402	427	458	466	480	501	508	521	521	515	520	529	541
6. Total current revenue	2574	3160	3400	3526	3683	3925	4157	4241	4082	4194	4360	4488	4591	4692	4806	4908	5037	5185
7. Government consumption expenditure	1139	1353	1562	1619	1686	1761	1831	1927	2012	2041	2055	2064	2095	2126	2165	2225	2280	2343
8. Collective consumption	472	545	613	636	657	681	703	741	770	775	780	784	795	797	807	827	845	866
9. Social transfers in kind	668	808	949	982	1030	1081	1128	1186	1242	1265	1275	1280	1300	1328	1358	1398	1435	1477
10. Compensation of employees	612	717	814	840	871	901	931	974	1010	1021	1025	1021	1032	1045	1056	1079	1099	1121
11. Intermediate consumption	262	314	366	386	408	426	450	478	505	515	520	523	531	534	544	562	574	590
12. Social transfers other than in kind	937	1088	1247	1291	1331	1374	1418	1482	1582	1620	1640	1681	1721	1755	1794	1838	1883	1932
13. Social transfers in kind via market producers	273	329	389	401	417	444	463	487	516	530	538	546	561	580	600	622	644	668
14. Interest	300	266	251	246	246	251	269	283	260	262	292	297	279	269	249	235	226	221
15. Subsidies	96	99	105	102	101	105	111	116	135	137	134	133	136	151	159	163	167	176
16. Other current expenditure	122	158	178	183	196	203	209	225	228	236	238	245	269	265	267	270	279	287
17. Total current expenditure	2602	2972	3351	3448	3571	3703	3851	4045	4236	4321	4388	4446	4529	4599	4669	4768	4873	4995
18. Gross saving	-28	188	49	78	112	221	306	197	-154	-128	-28	42	61	92	137	140	165	191
19. Capital transfers received	30	32	57	50	47	43	43	37	44	37	43	43	50	49	53	54	55	53
20. Total revenue	2604	3192	3457	3577	3729	3968	4200	4279	4126	4231	4403	4531	4641	4740	4859	4962	5092	5238
21. Gross fixed capital formation	187	220	252	257	266	285	303	321	338	324	305	287	281	276	284	283	295	308
22. Other capital expenditure	237	19	104	113	111	112	107	121	133	174	123	156	125	126	122	101	94	103
23. Total expenditure	3026	3211	3707	3818	3948	4100	4260	4487	4707	4820	4816	4889	4935	5001	5074	5152	5262	5406
24. Tax burden	2229	2790	3008	3112	3244	3455	3659	3708	3539	3630	3777	3893	3987	4088	4215	4323	4442	4574
25. Net lending (+) or net borrowing (-)	-422	-19	-250	-241	-219	-133	-60	-208	-582	-589.00	-414	-358	-294	-261	-215	-190	-170	-168

Table 20B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EA-19	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	12.1	12.9	12.6	12.6	12.8	12.9	12.8	12.3	12.3	12.4	12.6	12.9	13.0	13.1	13.1	13.0	13.0	13.0
2. Current taxes on income and wealth	11.1	12.4	11.2	11.2	11.4	12.0	12.4	12.2	11.4	11.4	11.7	12.2	12.6	12.5	12.6	12.5	12.5	12.5
3. Social contributions	16.6	15.3	15.2	15.0	14.9	14.7	14.5	14.7	15.2	15.1	15.1	15.4	15.5	15.5	15.3	15.3	15.3	15.3
4. Of which actual social contributions	15.2	14.1	14.1	13.9	13.7	13.6	13.4	13.6	14.1	13.9	14.0	14.2	14.3	14.3	14.2	14.2	14.2	14.2
5. Other current revenue, including sales	5.0	4.4	4.4	4.4	4.5	4.5	4.5	4.8	5.0	5.0	5.1	5.2	5.2	5.1	4.9	4.8	4.8	4.7
6. Total current revenue	44.8	44.9	43.4	43.2	43.5	44.1	44.2	44.0	43.9	43.9	44.5	45.6	46.2	46.3	46.0	45.7	45.6	45.5
7. Government consumption expenditure	19.8	19.2	20.0	19.8	19.9	19.8	19.5	20.0	21.7	21.4	21.0	21.0	21.1	21.0	20.7	20.7	20.6	20.6
8. Collective consumption	8.2	7.8	7.8	7.8	7.8	7.6	7.5	7.7	8.3	8.1	8.0	8.0	8.0	7.9	7.7	7.7	7.7	7.6
9. Social transfers in kind	11.6	11.5	12.1	12.0	12.2	12.1	12.0	12.3	13.4	13.3	13.0	13.0	13.1	13.1	13.0	13.0	13.0	13.0
10. Compensation of employees	10.6	10.2	10.4	10.3	10.3	10.1	9.9	10.1	10.9	10.7	10.5	10.4	10.4	10.3	10.1	10.0	10.0	9.8
11. Intermediate consumption	4.6	4.5	4.7	4.7	4.8	4.8	4.8	5.0	5.4	5.4	5.3	5.3	5.3	5.3	5.2	5.2	5.2	5.2
12. Social transfers other than in kind	16.3	15.5	15.9	15.8	15.7	15.4	15.1	15.4	17.0	17.0	16.7	17.1	17.3	17.3	17.2	17.1	17.1	16.9
13. Social transfers in kind via market producers	4.8	4.7	5.0	4.9	4.9	5.0	4.9	5.1	5.6	5.5	5.5	5.6	5.7	5.7	5.7	5.8	5.8	5.9
14. Interest	5.2	3.8	3.2	3.0	2.9	2.8	2.9	2.9	2.8	2.7	3.0	3.0	2.8	2.7	2.4	2.2	2.1	1.9
15. Subsidies	1.7	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.5	1.4	1.4	1.3	1.4	1.5	1.5	1.5	1.5	1.5
16. Other current expenditure	2.1	2.2	2.3	2.2	2.3	2.3	2.2	2.3	2.5	2.5	2.4	2.5	2.7	2.6	2.5	2.5	2.5	2.5
17. Total current expenditure	45.3	42.3	42.8	42.2	42.2	41.6	41.0	42.0	45.6	45.3	44.8	45.2	45.6	45.4	44.7	44.4	44.1	43.8
18. Gross saving	-0.5	2.7	0.6	1.0	1.3	2.5	3.3	2.0	-1.7	-1.3	-0.3	0.4	0.6	0.9	1.3	1.3	1.5	1.7
19. Capital transfers received	0.5	0.5	0.7	0.6	0.6	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5
20. Total revenue	45.3	45.4	44.1	43.8	44.1	44.6	44.7	44.4	44.4	44.3	44.9	46.1	46.7	46.8	46.5	46.2	46.1	45.9
21. Gross fixed capital formation	3.3	3.1	3.2	3.1	3.1	3.2	3.2	3.3	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.6	2.7	2.7
22. Other capital expenditure	4.1	0.3	1.3	1.4	1.3	1.3	1.1	1.3	1.4	1.8	1.3	1.6	1.3	1.2	1.2	0.9	0.9	0.9
23. Total expenditure	52.7	45.7	47.3	46.8	46.7	46.1	45.3	46.6	50.7	50.5	49.2	49.7	49.7	49.4	48.5	48.0	47.7	47.4
24. Tax burden	38.8	39.7	38.4	38.1	38.3	38.8	38.9	38.5	38.1	38.0	38.5	39.6	40.1	40.3	40.3	40.2	40.2	40.1
25. Net lending (+) or net borrowing (-)	-7.3	-0.3	-3.2	-3.0	-2.6	-1.5	-0.6	-2.2	-6.3	-6.2	-4.2	-3.6	-3.0	-2.6	-2.1	-1.8	-1.5	-1.5

Table 20C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EA-19	(EUR; annual percentage changes unless otherwise stated)																	
	1996	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	5.3	3.6	3.0	4.2	4.8	6.0	5.0	-1.4	-3.9	4.2	3.8	2.8	1.6	3.4	3.0	2.0	2.8	2.9
2. Current taxes on income and wealth	7.2	5.9	-0.3	4.1	6.2	10.4	8.8	1.4	-10.1	2.4	5.1	5.3	3.7	1.9	3.7	2.1	2.9	2.9
3. Social contributions	5.3	3.0	3.7	2.9	2.6	4.1	4.3	4.0	-0.2	1.8	3.0	1.8	1.7	2.1	2.1	2.6	2.6	3.2
4. Of which actual social contributions	6.5	3.2	3.7	2.9	2.6	4.2	4.3	3.9	-0.5	1.8	3.1	1.8	1.7	2.3	2.3	2.7	2.6	3.3
5. Other current revenue, including sales	3.6	4.3	0.0	4.3	5.4	6.8	6.2	7.3	1.7	2.9	4.5	1.3	2.5	0.1	-1.2	1.0	1.7	2.2
6. Total current revenue	5.6	4.1	2.1	3.7	4.4	6.6	5.9	2.0	-3.8	2.7	4.0	2.9	2.3	2.2	2.4	2.1	2.6	2.9
7. Government consumption expenditure	4.7	4.5	4.4	3.6	4.2	4.5	3.9	5.2	4.4	1.4	0.7	0.4	1.5	1.5	1.8	2.8	2.5	2.8
8. Collective consumption	4.5	3.4	3.8	3.9	3.2	3.7	3.3	5.4	3.9	0.7	0.6	0.5	1.5	0.3	1.2	2.5	2.2	2.4
9. Social transfers in kind	4.9	5.3	4.8	3.4	4.8	5.0	4.4	5.1	4.8	1.8	0.8	0.4	1.5	2.2	2.2	3.0	2.6	3.0
10. Compensation of employees	5.1	3.7	4.0	3.1	3.7	3.5	3.3	4.6	3.7	1.1	0.3	-0.4	1.1	1.2	1.1	2.2	1.9	2.0
11. Intermediate consumption	5.0	5.1	4.0	5.3	5.8	4.3	5.6	6.2	5.7	2.0	1.0	0.6	1.5	0.6	1.9	3.2	2.2	2.7
12. Social transfers other than in kind	5.6	2.0	4.4	3.5	3.1	3.2	3.2	4.5	6.8	2.4	1.3	2.5	2.4	2.0	2.2	2.5	2.4	2.6
13. Social transfers in kind via market producers	4.4	6.1	5.0	3.0	4.2	6.3	4.3	5.4	5.8	2.7	1.7	1.5	2.7	3.3	3.5	3.6	3.6	3.7
14. Interest	5.9	1.9	-3.7	-1.9	0.0	1.7	7.3	5.2	-8.1	0.9	11.4	1.6	-6.1	-3.3	-7.5	-5.6	-3.8	-2.3
15. Subsidies	0.3	0.8	-1.4	-2.4	-1.2	4.5	5.5	4.5	16.0	2.0	-2.3	-1.3	2.8	11.1	5.1	2.6	2.6	4.8
16. Other current expenditure 1)	0.0	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0	0.1	0.2	-0.1	-0.1	0.0	0.0	0.0
17. Total current expenditure	5.2	3.4	3.6	2.9	3.6	3.7	4.0	5.0	4.7	2.0	1.5	1.3	1.9	1.5	1.5	2.1	2.2	2.5
18. Gross saving 1)	0.2	0.2	-0.6	0.3	0.4	1.2	0.8	-1.2	-3.7	0.3	1.0	0.7	0.2	0.3	0.4	0.0	0.2	0.2
19. Capital transfers received	-9.5	-5.5	61.3	-11.9	-7.0	-7.4	0.1	-13.9	17.1	-16.4	17.0	-0.2	17.5	-3.3	10.0	1.1	1.5	-4.3
20. Total revenue	5.4	4.0	2.7	3.5	4.3	6.4	5.8	1.9	-3.6	2.5	4.1	2.9	2.4	2.1	2.5	2.1	2.6	2.9
21. Gross fixed capital formation	2.4	4.2	8.1	2.0	3.4	7.1	6.2	6.1	5.4	-4.1	-5.8	-6.0	-2.1	-1.9	2.8	-0.1	4.1	4.5
22. Other capital expenditure 1)	-2.9	-1.0	0.0	0.1	-0.1	-0.1	-0.1	0.1	0.2	0.4	-0.6	0.3	-0.3	0.0	-0.1	-0.2	-0.1	0.0
23. Total expenditure	-0.8	1.2	3.8	3.0	3.4	3.9	3.9	5.3	4.9	2.4	-0.1	1.5	1.0	1.3	1.5	1.5	2.1	2.7
24. Tax burden	6.1	4.2	2.8	3.4	4.2	6.5	5.9	1.3	-4.5	2.6	4.0	3.1	2.4	2.5	3.1	2.6	2.8	3.0
25. Net lending (+) or net borrowing (-)	3.0	1.2	-0.5	0.2	0.4	1.1	0.9	-1.5	-4.1	0.1	2.0	0.6	0.7	0.4	0.5	0.3	0.2	0.1

1) Changes in GDP ratios.

Table 20D**Contributions to the change in the general government gross debt ratio****EA-19**

	1995	2001	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
1. Net borrowing (% of GDP) 1)	7.3	2.0	3.2	3.0	2.6	1.5	0.6	2.2	6.3	6.2	4.2	3.6	3.0	2.6	2.1	1.8	1.5	1.5	
2. Interest payments (% of GDP)	5.2	3.7	3.2	3.0	2.9	2.8	2.9	2.9	2.8	2.7	3.0	3.0	2.8	2.7	2.4	2.2	2.1	1.9	
3. Implicit interest rate 2)	:	5.7	4.9	4.6	4.4	4.3	4.5	4.6	3.9	3.6	3.6	3.5	3.1	2.9	2.6	2.4	2.3	2.2	
4. Nominal GDP growth rate	4.8	4.6	2.9	4.3	3.6	5.2	5.6	2.5	-3.6	2.8	2.7	0.4	1.0	2.0	3.2	2.7	2.8	3.2	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.3	2.0	3.2	3.0	2.6	1.5	0.6	2.2	6.3	6.2	4.2	3.6	3.0	2.6	2.1	1.8	1.5	1.5	
6. Contribution of nominal GDP growth	:	-3.0	-1.9	-2.8	-2.4	-3.4	-3.6	-1.6	2.5	-2.1	-2.2	-0.3	-0.9	-1.9	-2.9	-2.5	-2.5	-2.8	
7. Stock-flow adjustment 3)	:	-0.1	-0.1	0.2	0.6	0.1	0.5	3.0	1.0	1.7	0.6	1.4	0.2	0.0	-1.0	-0.3	0.0	0.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-1.6	0.0	-0.1	-0.3	-1.3	-2.2	-0.8	3.5	3.4	1.2	0.6	0.2	-0.1	-0.3	-0.4	-0.5	-0.5	
9. Snow-ball effect	:	0.7	1.3	0.2	0.5	-0.6	-0.7	1.4	5.3	0.6	0.8	2.7	1.9	0.8	-0.5	-0.3	-0.4	-0.9	
10. Stock-flow adjustment 3)	:	-0.1	-0.1	0.2	0.6	0.1	0.5	3.0	1.0	1.7	0.6	1.4	0.2	0.0	-1.0	-0.3	0.0	0.2	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.1	1.2	0.3	0.7	-1.9	-2.4	3.6	9.8	5.7	2.6	4.7	2.2	0.7	-1.8	-1.0	-1.0	-1.2	
12. Level of gross debt (end of year)	70.8	67.0	68.1	68.4	69.2	67.3	64.9	68.5	78.3	84.0	86.7	91.4	93.7	94.4	92.6	91.6	90.6	89.4	

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

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

3) Line 7 = line 10.

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

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

Table 21A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Bulgaria

(Mrd BGN)

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	0.11	3.78	5.20	6.50	7.56	8.93	10.14	10.14	10.42	10.56	11.04	12.18	12.59	12.34	13.63	14.15	14.71	15.36
2. Current taxes on income and wealth	0.08	1.86	2.15	2.29	2.12	2.47	4.59	4.59	3.83	3.62	3.71	3.84	4.19	4.53	4.76	5.12	5.31	5.53
3. Social contributions	0.09	2.97	3.69	4.08	4.42	4.30	4.89	4.89	5.27	4.97	5.42	5.60	6.12	6.58	6.97	7.41	7.94	8.45
4. Of which actual social contributions	0.08	2.97	3.69	4.08	4.42	4.30	4.89	4.89	5.27	4.97	5.42	5.60	6.12	6.58	6.97	7.41	7.94	8.45
5. Other current revenue, including sales	0.06	2.68	2.88	3.36	3.52	3.10	4.11	4.11	5.40	4.52	4.58	5.03	5.81	4.99	5.66	5.70	6.08	6.02
6. Total current revenue	0.33	11.29	13.92	16.24	17.62	18.79	23.73	23.73	24.92	23.67	24.75	26.64	28.70	28.43	31.01	32.38	34.05	35.36
7. Government consumption expenditure	0.15	5.59	7.39	7.99	8.54	9.73	10.59	10.59	12.22	12.32	12.80	12.97	13.96	14.10	14.29	14.35	14.96	15.54
8. Collective consumption	0.07	3.13	3.73	4.15	4.59	5.18	5.84	5.84	6.28	6.19	6.33	6.46	7.12	6.89	7.11	7.29	7.65	7.90
9. Social transfers in kind	0.08	2.46	3.66	3.84	3.96	4.55	4.75	4.75	5.94	6.13	6.47	6.51	6.84	7.21	7.18	7.06	7.30	7.64
10. Compensation of employees	0.09	2.83	3.66	4.03	4.33	4.57	5.37	5.37	6.84	6.77	6.98	7.10	7.78	7.96	8.34	8.78	9.21	9.62
11. Intermediate consumption	0.06	2.26	2.95	3.28	3.84	3.80	4.54	4.54	4.25	4.24	4.41	4.67	4.58	4.65	4.02	4.13	4.21	4.21
12. Social transfers other than in kind	0.09	3.39	4.03	4.46	4.81	5.27	5.76	5.76	8.27	8.86	8.92	9.08	9.74	10.23	10.61	11.02	11.40	11.83
13. Social transfers in kind via market producers	0.00	0.12	0.58	0.56	0.54	0.60	0.76	0.76	1.15	1.22	1.47	1.53	1.62	1.88	1.71	2.10	2.18	2.28
14. Interest	0.12	1.14	0.80	0.76	0.73	0.69	0.71	0.71	0.53	0.52	0.58	0.65	0.60	0.72	0.82	0.82	0.77	0.75
15. Subsidies	0.01	0.28	0.36	0.39	0.35	0.37	0.50	0.50	0.81	0.85	0.73	0.73	1.07	1.12	1.62	1.23	1.28	1.33
16. Other current expenditure	0.02	0.25	0.39	0.52	0.78	0.57	1.17	1.17	3.11	0.91	1.24	1.48	1.79	1.26	2.17	2.00	2.16	2.22
17. Total current expenditure	0.39	10.26	12.76	13.99	15.37	15.87	18.80	18.80	24.96	23.37	24.33	24.98	27.26	27.76	29.92	29.98	31.11	32.20
18. Gross saving	-0.06	1.03	1.17	2.25	2.25	2.92	4.93	4.93	-0.04	0.31	0.42	1.66	1.45	0.67	1.09	2.39	2.94	3.16
19. Capital transfers received	0.00	0.03	0.06	0.09	0.13	0.22	0.90	0.90	0.86	1.04	0.98	1.36	1.81	2.19	3.54	1.00	1.35	1.49
20. Total revenue	0.33	11.32	13.99	16.32	17.75	19.01	24.63	24.63	25.78	24.72	25.73	28.00	30.52	30.62	34.55	33.38	35.40	36.85
21. Gross fixed capital formation	0.01	1.09	1.19	1.41	1.73	2.23	3.32	3.32	3.62	3.43	2.76	2.80	3.32	4.36	5.82	3.78	4.57	4.80
22. Other capital expenditure	0.00	0.12	0.19	0.18	0.18	-0.06	1.81	1.81	0.17	0.25	0.23	0.48	0.28	3.06	0.30	0.41	0.49	0.52
23. Total expenditure	0.40	11.47	14.13	15.58	17.28	18.05	23.93	23.93	28.74	27.04	27.32	28.27	30.86	35.18	36.04	34.17	36.17	37.52
24. Tax burden	0.27	8.64	11.11	12.96	14.22	15.91	20.05	20.05	19.82	19.40	20.46	21.90	23.20	23.76	25.70	27.04	28.34	29.74
25. Net lending (+) or net borrowing (-)	-0.07	-0.15	-0.14	0.74	0.47	0.97	0.70	0.70	-2.96	-2.33	-1.59	-0.26	-0.34	-4.56	-1.49	-0.79	-0.77	-0.67

Table 21B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Bulgaria

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

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	11.1	13.5	14.3	15.9	16.2	16.8	16.0	16.0	14.3	14.1	13.7	14.8	15.3	14.8	15.4	15.5	15.5	15.5
2. Current taxes on income and wealth	8.0	6.7	5.9	5.6	4.5	4.6	7.2	7.2	5.3	4.8	4.6	4.7	5.1	5.4	5.4	5.6	5.6	5.6
3. Social contributions	8.9	10.6	10.2	10.0	9.5	8.1	7.7	7.7	7.2	6.6	6.7	6.8	7.4	7.9	7.9	8.1	8.4	8.5
4. Of which actual social contributions	8.7	10.6	10.2	10.0	9.5	8.1	7.7	7.7	7.2	6.6	6.7	6.8	7.4	7.9	7.9	8.1	8.4	8.5
5. Other current revenue, including sales	5.8	9.6	7.9	8.2	7.5	5.8	6.5	6.5	7.4	6.0	5.7	6.1	7.1	6.0	6.4	6.2	6.4	6.1
6. Total current revenue	33.9	40.4	38.3	39.7	37.8	35.3	37.4	37.4	34.1	31.7	30.6	32.5	34.9	34.0	35.0	35.5	35.9	35.8
7. Government consumption expenditure	15.1	20.0	20.3	19.5	18.3	18.3	16.7	16.7	16.7	16.5	15.8	15.8	17.0	16.9	16.1	15.7	15.8	15.7
8. Collective consumption	7.3	11.2	10.2	10.1	9.8	9.7	9.2	9.2	8.6	8.3	7.8	7.9	8.7	8.2	8.0	8.0	8.1	8.0
9. Social transfers in kind	7.8	8.8	10.1	9.4	8.5	8.6	7.5	7.5	8.1	8.2	8.0	7.9	8.3	8.6	8.1	7.7	7.7	7.7
10. Compensation of employees	8.8	10.1	10.1	9.9	9.3	8.6	8.5	8.5	9.4	9.0	8.6	8.7	9.5	9.5	9.4	9.6	9.7	9.7
11. Intermediate consumption	6.3	8.1	8.1	8.0	8.2	7.1	7.2	7.2	5.8	5.7	5.5	5.4	5.7	5.5	5.2	4.4	4.4	4.3
12. Social transfers other than in kind	9.1	12.1	11.1	10.9	10.3	9.9	9.1	9.1	11.3	11.8	11.1	11.1	11.8	12.2	12.0	12.1	12.0	12.0
13. Social transfers in kind via market producers	0.0	0.4	1.6	1.4	1.2	1.1	1.2	1.2	1.6	1.6	1.8	1.9	2.0	2.3	1.9	2.3	2.3	2.3
14. Interest	12.8	4.1	2.2	1.9	1.6	1.3	1.1	1.1	0.7	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.8	0.8
15. Subsidies	1.0	1.0	1.0	1.0	0.7	0.7	0.8	0.8	1.1	1.1	0.9	0.9	1.3	1.3	1.8	1.3	1.3	1.3
16. Other current expenditure	2.3	0.9	1.1	1.3	1.7	1.1	1.8	1.8	4.3	1.2	1.5	1.8	2.2	1.5	2.4	2.2	2.3	2.2
17. Total current expenditure	40.3	36.7	35.1	34.2	32.9	29.8	29.6	29.6	34.2	31.3	30.1	30.5	33.2	33.2	33.8	32.9	32.8	32.6
18. Gross saving	-6.5	3.7	3.2	5.5	4.8	5.5	7.8	7.8	-0.1	0.4	0.5	2.0	1.8	0.8	1.2	2.6	3.1	3.2
19. Capital transfers received	0.2	0.1	0.2	0.2	0.3	0.4	1.4	1.4	1.2	1.4	1.2	1.7	2.2	2.6	4.0	1.1	1.4	1.5
20. Total revenue	34.0	40.5	38.5	39.9	38.1	35.7	38.8	38.8	35.3	33.1	31.9	34.1	37.1	36.6	39.0	36.6	37.3	37.3
21. Gross fixed capital formation	0.9	3.9	3.3	3.5	3.7	4.2	5.2	5.2	5.0	4.6	3.4	3.4	4.0	5.2	6.6	4.1	4.8	4.9
22. Other capital expenditure	0.1	0.4	0.5	0.4	0.4	-0.1	2.9	2.9	0.2	0.3	0.3	0.6	0.3	3.7	0.3	0.4	0.5	0.5
23. Total expenditure	41.3	41.1	38.9	38.1	37.0	33.9	37.7	37.7	39.4	36.2	33.8	34.5	37.6	42.1	40.7	37.5	38.1	37.9
24. Tax burden	28.0	30.9	30.6	31.7	30.5	29.9	31.6	31.6	27.2	26.0	25.3	26.7	28.2	28.4	29.0	29.6	29.9	30.1
25. Net lending (+) or net borrowing (-)	-7.2	-0.5	-0.4	1.8	1.0	1.8	1.1	1.1	-4.1	-3.1	-2.0	-0.3	-0.4	-5.5	-1.7	-0.9	-0.8	-0.7

Table 21C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	1996	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	82.6	17.1	24.6	25.0	16.2	18.0	13.6	13.6	-14.5	1.4	4.5	10.3	3.3	-2.0	10.5	3.9	3.9	4.4
2. Current taxes on income and wealth	107.5	1.3	4.0	6.5	-7.5	16.8	85.7	85.7	-9.7	-5.5	2.6	3.5	9.0	8.1	5.2	7.5	3.8	4.1
3. Social contributions	71.2	19.9	16.3	10.5	8.4	-2.8	13.8	13.8	-2.2	-5.8	9.0	3.3	9.3	7.5	5.9	6.3	7.1	6.5
4. Of which actual social contributions	70.3	24.4	16.3	10.5	8.4	-2.8	13.8	13.8	-2.2	-5.8	9.0	3.3	9.3	7.5	5.9	6.3	7.1	6.5
5. Other current revenue, including sales	58.1	14.2	-17.0	16.8	4.6	-12.0	32.8	32.8	-3.0	-16.2	1.2	9.8	15.7	-14.2	13.4	0.7	6.8	-1.0
6. Total current revenue	81.3	14.2	8.1	16.6	8.5	6.7	26.3	26.3	-9.0	-5.0	4.5	7.7	7.7	-1.0	9.1	4.4	5.2	3.9
7. Government consumption expenditure	47.1	15.5	12.6	8.2	6.9	13.9	8.8	8.8	-2.0	0.8	3.9	1.3	7.6	1.1	1.3	0.4	4.2	3.9
8. Collective consumption	47.7	27.0	11.6	11.4	10.5	12.9	12.8	12.8	-0.5	-1.4	2.2	2.0	10.3	-3.2	3.1	2.5	5.0	3.2
9. Social transfers in kind	46.6	3.7	13.6	4.9	3.1	15.0	4.3	4.3	-3.5	3.1	5.6	0.7	5.0	5.4	-0.5	-1.6	3.4	4.6
10. Compensation of employees	49.7	10.8	16.0	10.1	7.4	5.6	17.4	17.4	6.7	-1.1	3.1	1.8	9.5	2.3	4.9	5.2	5.0	4.4
11. Intermediate consumption	63.7	20.7	7.1	11.0	17.2	-0.9	19.3	19.3	-15.1	-0.2	4.1	-0.1	5.9	-1.8	1.4	-13.5	2.8	1.8
12. Social transfers other than in kind	83.3	24.7	1.9	10.7	7.8	9.7	9.3	9.3	18.0	7.1	0.8	1.8	7.2	5.1	3.7	3.8	3.5	3.7
13. Social transfers in kind via market producers	-	462.0	16.5	-4.6	-2.6	10.5	27.1	27.1	4.0	5.9	19.9	4.2	6.2	16.1	-9.5	23.2	3.7	4.5
14. Interest	176.3	28.5	5.9	-4.7	-3.7	-5.6	2.6	2.6	-13.1	-1.9	11.7	12.3	-7.8	20.0	13.8	0.2	-6.2	-2.9
15. Subsidies	49.9	-27.7	23.9	9.5	-10.6	7.4	33.8	33.8	1.3	5.2	-14.5	0.5	46.0	5.0	45.2	-24.4	4.0	4.2
16. Other current expenditure 1)	-1.4	-0.4	-0.3	0.2	0.4	-0.6	0.8	0.8	1.6	-3.0	0.3	0.3	0.4	-0.7	0.9	-0.3	0.1	0.0
17. Total current expenditure	95.3	17.1	7.5	9.7	9.9	3.3	18.4	18.4	9.2	-6.4	4.1	2.7	9.1	1.8	7.8	0.2	3.7	3.5
18. Gross saving 1)	-2.9	-0.9	0.2	2.3	-0.7	0.7	2.3	2.3	-6.3	0.5	0.1	1.5	-0.3	-1.0	0.4	1.4	0.5	0.1
19. Capital transfers received	52.9	10.2	51.2	34.1	56.4	65.2	304.3	304.3	11.0	21.2	-5.9	38.5	33.5	20.9	61.3	-71.6	34.6	10.6
20. Total revenue	81.1	14.2	8.2	16.7	8.8	7.1	29.5	29.5	-8.5	-4.1	4.1	8.8	9.0	0.3	12.8	-3.4	6.0	4.1
21. Gross fixed capital formation	34.4	6.1	2.5	19.1	22.2	29.0	49.0	49.0	-10.9	-5.1	-19.7	1.5	18.8	31.1	33.4	-35.0	21.0	5.0
22. Other capital expenditure 1)	-0.1	0.0	-0.4	-0.1	-0.1	-0.5	3.0	3.0	0.1	0.1	0.0	0.3	-0.3	3.3	-3.3	0.1	0.1	0.0
23. Total expenditure	93.7	16.0	6.1	10.3	10.9	4.4	32.6	32.6	6.4	-5.9	1.0	3.5	9.2	14.0	2.4	-5.2	5.8	3.7
24. Tax burden	85.7	15.5	17.4	16.6	9.7	11.9	26.1	26.1	-11.3	-2.1	5.4	7.0	5.9	2.4	8.2	5.2	4.8	4.9
25. Net lending (+) or net borrowing (-)	-2.6	-0.6	0.8	2.2	-0.8	0.8	-0.7	-0.7	-5.6	0.9	1.1	1.6	-0.1	-5.0	3.8	0.8	0.1	0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	7.2	-1.1	0.4	-1.8	-1.0	-1.8	-1.1	-1.1	4.1	3.1	2.0	0.3	0.4	5.5	1.7	0.9	0.8	0.7
2. Interest payments (% of GDP)	12.8	4.2	2.2	1.9	1.6	1.3	1.1	1.1	0.7	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.8	0.8
3. Implicit interest rate 2)	:	6.5	4.6	4.8	5.0	5.5	6.3	6.3	5.6	5.2	5.1	5.3	4.4	5.2	3.6	3.6	2.9	3.0
4. Nominal GDP growth rate	67.0	10.1	7.5	12.5	14.1	14.1	19.3	19.3	0.3	2.4	8.0	1.6	0.2	1.8	5.9	3.0	4.0	4.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.2	-1.1	0.4	-1.8	-1.0	-1.8	-1.1	-1.1	4.1	3.1	2.0	0.3	0.4	5.5	1.7	0.9	0.8	0.7
6. Contribution of nominal GDP growth	:	-6.5	-3.6	-4.8	-4.4	-3.3	-3.4	-3.4	0.0	-0.3	-1.1	-0.2	0.0	-0.3	-1.5	-0.8	-1.1	-1.1
7. Stock-flow adjustment 3)	:	1.4	-4.5	-1.1	-3.7	-0.6	-0.2	-0.2	-3.4	-1.2	-0.9	1.4	-0.1	4.8	-1.1	3.3	-2.8	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-5.6	-5.3	-1.8	-3.7	-2.6	-3.1	-2.2	-2.2	3.3	2.4	1.2	-0.5	-0.3	4.6	0.8	0.0	0.0	-0.1
9. Snow-ball effect	:	-2.3	-1.4	-3.0	-2.9	-2.0	-2.3	-2.3	0.7	0.4	-0.4	0.6	0.7	0.6	-0.6	0.1	-0.3	-0.3
10. Stock-flow adjustment 3)	:	1.4	-4.5	-1.1	-3.7	-0.6	-0.2	-0.2	-3.4	-1.2	-0.9	1.4	-0.1	4.8	-1.1	3.3	-2.8	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-6.2	-7.7	-7.7	-9.2	-5.8	-4.7	-4.7	0.7	1.6	-0.1	1.5	0.3	10.0	-0.9	3.4	-3.2	-0.4
12. Level of gross debt (end of year)	:	65.0	43.7	36.0	26.8	21.0	16.3	16.3	13.7	15.3	15.2	16.7	17.0	27.0	26.0	29.4	26.3	25.9

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 22A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Czech Republic

(Mrd CZK)

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	180	250	287	333	351	361	404	404	424	441	481	502	522	511	562	584	602	623
2. Current taxes on income and wealth	140	180	247	268	275	295	330	330	271	262	282	282	294	315	332	346	365	389
3. Social contributions	226	342	421	453	482	525	577	577	560	578	593	600	607	629	663	694	728	758
4. Of which actual social contributions	225	342	421	452	482	524	576	576	559	577	592	599	606	628	662	693	727	756
5. Other current revenue, including sales	69	100	132	142	142	150	164	164	186	187	217	222	232	231	236	225	229	233
6. Total current revenue	614	872	1088	1195	1250	1331	1476	1476	1441	1467	1572	1607	1654	1686	1793	1850	1924	2002
7. Government consumption expenditure	314	462	612	634	665	700	732	732	812	810	813	804	826	849	887	931	973	1013
8. Collective consumption	156	239	307	308	335	357	370	370	404	402	387	375	388	395	418	431	442	454
9. Social transfers in kind	157	223	305	326	329	342	362	362	408	408	427	429	438	454	469	501	530	559
10. Compensation of employees	108	155	214	222	238	253	269	269	293	286	350	359	367	380	398	417	437	454
11. Intermediate consumption	93	132	184	184	189	205	212	212	230	227	281	259	270	274	283	297	307	320
12. Social transfers other than in kind	171	293	345	359	374	407	456	456	509	517	527	533	545	556	568	593	619	648
13. Social transfers in kind via market producers	75	115	153	163	170	174	187	187	219	222	124	130	133	140	142	149	156	162
14. Interest	16	18	29	33	35	36	41	41	49	53	53	58	55	56	49	44	45	46
15. Subsidies	40	60	68	59	55	61	62	62	76	79	91	91	96	99	105	111	119	121
16. Other current expenditure	18	27	27	44	54	59	67	67	75	81	84	88	91	92	96	99	103	107
17. Total current expenditure	521	801	1021	1065	1116	1195	1295	1295	1451	1465	1510	1518	1556	1596	1641	1710	1786	1858
18. Gross saving	94	70	67	130	134	136	181	181	-10	2	62	88	98	89	152	140	138	144
19. Capital transfers received	8	4	92	10	11	21	28	28	54	57	54	40	41	53	90	42	43	45
20. Total revenue	622	875	1180	1206	1261	1352	1504	1504	1494	1524	1626	1646	1695	1739	1883	1892	1967	2047
21. Gross fixed capital formation	84	99	203	143	161	171	175	175	218	187	181	169	152	178	232	172	184	198
22. Other capital expenditure	213	57	134	80	86	65	61	61	42	47	44	118	37	48	39	20	25	26
23. Total expenditure	819	957	1359	1289	1362	1431	1531	1531	1711	1699	1736	1806	1746	1822	1912	1902	1995	2082
24. Tax burden	546	772	956	1057	1114	1187	1318	1318	1260	1287	1362	1390	1427	1461	1561	1628	1698	1773
25. Net lending (+) or net borrowing (-)	-196	-82	-179	-83	-101	-79	-27	-27	-216	-175	-110	-160	-51	-83	-29	-10	-28	-35

Table 22B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Czech Republic

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

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	11.4	10.5	10.2	10.9	10.8	10.3	10.6	10.6	10.8	11.1	11.9	12.4	12.7	11.8	12.3	12.5	12.4	12.3
2. Current taxes on income and wealth	8.9	7.6	8.8	8.7	8.4	8.4	8.6	8.6	6.9	6.6	7.0	6.9	7.2	7.3	7.3	7.4	7.5	7.7
3. Social contributions	14.3	14.4	15.0	14.8	14.8	15.0	15.1	15.1	14.3	14.6	14.7	14.8	14.8	14.6	14.6	14.9	15.0	15.0
4. Of which actual social contributions	14.3	14.4	15.0	14.8	14.8	15.0	15.0	15.0	14.2	14.6	14.7	14.8	14.8	14.6	14.5	14.8	15.0	14.9
5. Other current revenue, including sales	4.4	4.2	4.7	4.6	4.4	4.3	4.3	4.3	4.7	4.7	5.4	5.5	5.7	5.4	5.2	4.8	4.7	4.6
6. Total current revenue	38.9	36.7	38.8	39.1	38.4	38.0	38.5	38.5	36.7	37.1	39.0	39.6	40.4	39.1	39.4	39.6	39.6	39.5
7. Government consumption expenditure	19.9	19.5	21.8	20.7	20.4	20.0	19.1	19.1	20.7	20.5	20.2	19.8	20.2	19.7	19.5	19.9	20.0	20.0
8. Collective consumption	9.9	10.1	11.0	10.1	10.3	10.2	9.6	9.6	10.3	10.2	9.6	9.2	9.5	9.2	9.2	9.2	9.1	9.0
9. Social transfers in kind	10.0	9.4	10.9	10.7	10.1	9.8	9.4	9.4	10.4	10.3	10.6	10.6	10.7	10.5	10.3	10.7	10.9	11.0
10. Compensation of employees	6.8	6.5	7.6	7.3	7.3	7.2	7.0	7.0	7.5	7.2	8.7	8.9	8.9	8.8	8.7	8.9	9.0	9.0
11. Intermediate consumption	5.9	5.6	6.6	6.0	5.8	5.8	5.5	5.5	5.9	5.7	7.0	6.4	6.6	6.4	6.2	6.4	6.3	6.3
12. Social transfers other than in kind	10.8	12.4	12.3	11.8	11.5	11.6	11.9	11.9	13.0	13.1	13.1	13.1	13.3	12.9	12.5	12.7	12.7	12.8
13. Social transfers in kind via market producers	4.7	4.9	5.5	5.3	5.2	4.9	4.9	4.9	5.6	5.6	3.1	3.2	3.3	3.2	3.1	3.2	3.2	3.2
14. Interest	1.0	0.8	1.0	1.1	1.1	1.0	1.1	1.1	1.2	1.3	1.3	1.4	1.3	1.3	1.1	1.0	0.9	0.9
15. Subsidies	2.6	2.5	2.4	1.9	1.7	1.8	1.6	1.6	1.9	2.0	2.3	2.2	2.3	2.3	2.3	2.4	2.4	2.4
16. Other current expenditure	1.1	1.1	1.0	1.4	1.6	1.7	1.7	1.7	1.9	2.0	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1
17. Total current expenditure	33.0	33.8	36.5	34.8	34.2	34.1	33.8	33.8	37.0	37.0	37.4	37.4	38.0	37.0	36.0	36.6	36.7	36.7
18. Gross saving	5.9	3.0	2.4	4.3	4.1	3.9	4.7	4.7	-0.3	0.1	1.5	2.2	2.4	2.1	3.3	3.0	2.8	2.8
19. Capital transfers received	0.5	0.2	3.3	0.3	0.3	0.6	0.7	0.7	1.4	1.4	1.3	1.0	1.0	1.2	2.0	0.9	0.9	0.9
20. Total revenue	39.4	36.9	42.1	39.4	38.7	38.5	39.3	39.3	38.1	38.6	40.3	40.5	41.4	40.3	41.3	40.5	40.5	40.4
21. Gross fixed capital formation	5.3	4.2	7.3	4.7	4.9	4.9	4.6	4.6	5.5	4.7	4.5	4.2	3.7	4.1	5.1	3.7	3.8	3.9
22. Other capital expenditure	13.5	2.4	4.8	2.6	2.6	1.9	1.6	1.6	1.1	1.2	1.1	2.9	0.9	1.1	0.9	0.4	0.5	0.5
23. Total expenditure	51.8	40.4	48.5	42.1	41.8	40.8	40.0	40.0	43.6	43.0	43.0	44.5	42.6	42.2	42.0	40.7	41.1	41.1
24. Tax burden	34.5	32.5	34.1	34.6	34.2	33.8	34.4	34.4	32.1	32.5	33.8	34.2	34.8	33.9	34.3	34.9	35.0	35.0
25. Net lending (+) or net borrowing (-)	-12.4	-3.5	-6.4	-2.7	-3.1	-2.3	-0.7	-0.7	-5.5	-4.4	-2.7	-3.9	-1.2	-1.9	-0.6	-0.2	-0.6	-0.7

Table 22C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1996	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	13.5	3.0	6.5	16.1	5.4	2.9	12.0	12.0	1.9	3.9	9.2	4.3	4.0	-2.1	10.0	4.0	2.9	3.5
2. Current taxes on income and wealth	0.1	2.5	10.2	8.3	2.8	7.4	11.9	11.9	-11.4	-3.4	7.7	0.0	4.0	7.4	5.4	4.1	5.6	6.4
3. Social contributions	14.2	6.4	5.9	7.4	6.5	8.8	9.9	9.9	-6.6	3.2	2.5	1.3	1.1	3.6	5.5	4.7	4.8	4.1
4. Of which actual social contributions	14.2	6.3	5.9	7.4	6.5	8.9	9.9	9.9	-6.7	3.3	2.5	1.3	1.1	3.7	5.4	4.7	4.8	4.1
5. Other current revenue, including sales	16.0	0.3	8.4	7.1	0.0	5.7	9.6	9.6	5.5	0.6	16.0	2.7	4.2	-0.3	2.2	-4.6	1.6	1.6
6. Total current revenue	11.0	3.9	7.3	9.9	4.6	6.5	10.9	10.9	-3.8	1.8	7.2	2.2	2.9	1.9	6.4	3.2	4.0	4.1
7. Government consumption expenditure	11.2	3.9	9.3	3.7	4.8	5.3	4.6	4.6	6.0	-0.3	0.4	-1.1	2.7	2.8	4.4	5.0	4.5	4.1
8. Collective consumption	9.9	3.3	10.7	0.4	8.8	6.6	3.4	3.4	4.1	-0.5	-3.8	-3.0	3.5	1.7	5.9	3.0	2.7	2.7
9. Social transfers in kind	12.5	4.5	7.8	7.0	1.0	4.0	5.7	5.7	8.0	0.0	4.6	0.6	2.0	3.8	3.1	6.8	6.0	5.3
10. Compensation of employees	17.6	2.2	11.9	3.7	7.1	6.1	6.4	6.4	4.7	-2.5	22.4	2.7	2.0	3.5	4.8	4.8	4.7	3.9
11. Intermediate consumption	-0.4	6.6	13.6	0.0	2.8	8.0	3.7	3.7	3.6	-1.5	23.9	-7.7	4.1	1.5	3.5	4.8	3.4	4.2
12. Social transfers other than in kind	17.3	8.0	3.8	4.1	4.2	8.7	12.1	12.1	7.1	1.7	1.9	1.2	2.1	2.0	2.3	4.3	4.5	4.7
13. Social transfers in kind via market producers	18.0	3.9	5.5	6.7	4.0	2.1	7.8	7.8	10.3	1.5	-44.2	4.7	2.6	4.8	1.4	4.9	4.8	3.8
14. Interest	29.1	-11.4	-0.8	12.1	7.4	3.4	13.0	13.0	21.3	7.8	0.8	9.1	-4.9	2.0	-12.8	-9.2	1.9	2.2
15. Subsidies	-2.7	-0.8	20.4	-12.4	-7.3	11.6	1.6	1.6	18.9	3.7	15.3	0.0	5.1	3.8	5.6	5.8	6.6	2.3
16. Other current expenditure 1)	0.4	0.2	-0.1	0.5	0.2	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.1	-0.1	0.0	0.0	0.0	0.0
17. Total current expenditure	14.2	5.5	7.9	4.3	4.8	7.1	8.3	8.3	7.1	1.0	3.1	0.5	2.5	2.6	2.8	4.2	4.4	4.0
18. Gross saving 1)	-1.1	-0.6	-0.1	1.9	-0.1	-0.2	0.8	0.8	-3.8	0.3	1.5	0.6	0.2	-0.3	1.3	-0.3	-0.2	0.0
19. Capital transfers received	-59.3	80.6	2347.9	-88.6	5.6	86.8	37.6	37.6	77.1	6.1	-6.1	-26.1	3.2	30.0	69.2	-53.6	4.1	4.3
20. Total revenue	10.1	4.0	15.9	2.2	4.6	7.2	11.3	11.3	-2.2	2.0	6.7	1.2	2.9	2.6	8.3	0.5	4.0	4.1
21. Gross fixed capital formation	0.5	19.5	105.2	-29.7	12.5	6.1	2.4	2.4	9.2	-14.0	-3.3	-6.4	-10.0	16.8	30.5	-26.0	7.1	7.7
22. Other capital expenditure 1)	-10.1	-1.0	-0.4	-2.2	0.0	-0.8	-0.3	-0.3	-0.4	0.1	-0.1	1.8	-2.0	0.2	-0.3	-0.4	0.1	0.0
23. Total expenditure	-9.5	4.3	14.7	-5.2	5.7	5.0	7.0	7.0	6.1	-0.7	2.2	4.0	-3.3	4.4	4.9	-0.5	4.9	4.4
24. Tax burden	10.4	4.3	7.2	10.6	5.4	6.5	11.0	11.0	-5.2	2.1	5.9	2.0	2.7	2.4	6.8	4.4	4.3	4.4
25. Net lending (+) or net borrowing (-)	9.4	0.0	-0.1	3.7	-0.4	0.9	1.6	1.6	-3.4	1.1	1.7	-1.2	2.7	-0.7	1.3	0.4	-0.4	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	12.4	5.3	6.4	2.7	3.1	2.3	0.7	0.7	5.5	4.4	2.7	3.9	1.2	1.9	0.6	0.2	0.6	0.7
2. Interest payments (% of GDP)	1.0	0.9	1.0	1.1	1.1	1.0	1.1	1.1	1.2	1.3	1.3	1.4	1.3	1.3	1.1	1.0	0.9	0.9
3. Implicit interest rate 2)	:	5.9	4.2	4.2	4.0	4.0	4.2	4.2	4.2	3.9	3.5	3.6	3.0	3.1	2.7	2.4	2.4	2.4
4. Nominal GDP growth rate	15.9	8.0	4.7	9.2	6.6	7.6	9.3	9.3	-2.3	0.8	2.0	0.6	0.9	5.3	5.6	2.5	4.1	4.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	12.4	5.3	6.4	2.7	3.1	2.3	0.7	0.7	5.5	4.4	2.7	3.9	1.2	1.9	0.6	0.2	0.6	0.7
6. Contribution of nominal GDP growth	:	-1.3	-1.2	-2.4	-1.7	-2.0	-2.4	-2.4	0.7	-0.3	-0.8	-0.3	-0.4	-2.2	-2.2	-1.0	-1.5	-1.6
7. Stock-flow adjustment 3)	:	1.7	-3.0	0.0	-1.8	-0.4	1.6	1.6	-0.8	0.0	-0.3	1.0	-0.4	-2.4	-0.3	0.2	0.3	0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	11.4	4.4	5.4	1.6	2.0	1.2	-0.4	-0.4	4.3	3.1	1.4	2.5	-0.1	0.6	-0.4	-0.7	-0.4	-0.2
9. Snow-ball effect	:	-0.3	-0.1	-1.3	-0.7	-1.0	-1.3	-1.3	1.9	1.1	0.6	1.2	0.9	-0.9	-1.2	0.0	-0.6	-0.7
10. Stock-flow adjustment 3)	:	1.7	-3.0	0.0	-1.8	-0.4	1.6	1.6	-0.8	0.0	-0.3	1.0	-0.4	-2.4	-0.3	0.2	0.3	0.3
(% of GDP)																		
11. Change in gross debt 5)	:	5.8	2.2	0.3	-0.4	-0.1	-0.1	-0.1	5.4	4.1	1.7	4.6	0.4	-2.7	-1.9	-0.6	-0.7	-0.6
12. Level of gross debt (end of year)	13.6	22.8	28.1	28.5	28.0	27.9	27.8	27.8	34.1	38.2	39.8	44.5	44.9	42.2	40.3	39.7	39.1	38.5

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

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

3) Line 7 = line 10.

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

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

Table 23A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Denmark

(Mrd DKK)

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	169	221	243	257	276	291	303	303	281	293	301	309	315	320	330	335	344	355
2. Current taxes on income and wealth	310	389	408	436	480	485	498	498	488	517	525	553	581	649	602	613	595	610
3. Social contributions	18	31	24	24	24	24	24	24	23	24	25	23	21	20	20	20	20	20
4. Of which actual social contributions	12	25	18	19	19	19	18	18	18	19	20	18	16	16	16	16	16	16
5. Other current revenue, including sales	71	80	92	106	109	120	122	122	131	140	147	145	142	130	122	121	125	125
6. Total current revenue	569	722	766	824	889	920	947	947	924	974	997	1030	1059	1119	1074	1088	1084	1111
7. Government consumption expenditure	249	317	360	376	389	407	423	423	481	496	491	502	504	512	519	530	542	555
8. Collective consumption	79	103	111	115	121	126	131	131	147	149	146	151	149	149	150	153	157	161
9. Social transfers in kind	170	214	249	260	268	281	293	293	334	346	344	350	354	363	369	377	385	394
10. Compensation of employees	167	206	234	242	248	259	267	267	302	313	310	315	317	322	326	329	336	344
11. Intermediate consumption	74	100	113	121	129	136	139	139	166	171	170	178	178	180	182	189	197	200
12. Social transfers other than in kind	202	216	247	254	257	256	258	258	286	313	319	328	336	342	347	351	358	363
13. Social transfers in kind via market producers	13	16	20	21	23	25	27	27	29	30	30	30	29	30	30	31	31	32
14. Interest	61	50	40	38	33	30	28	28	33	34	36	34	32	29	32	26	24	23
15. Subsidies	23	26	29	29	30	30	33	33	37	37	39	41	41	40	41	40	40	38
16. Other current expenditure	33	44	48	49	52	55	58	58	63	62	62	68	69	63	66	62	62	63
17. Total current expenditure	572	658	731	754	771	791	809	809	915	960	966	994	1002	1006	1024	1027	1048	1064
18. Gross saving	-4	64	35	70	118	129	138	138	9	15	31	36	56	113	49	61	36	47
19. Capital transfers received	1	3	2	5	2	2	2	2	2	3	7	2	-3	-3	-3	-1	-1	0
20. Total revenue	569	724	769	829	891	922	950	950	925	977	1004	1032	1056	1116	1071	1087	1083	1111
21. Gross fixed capital formation	30	37	38	43	43	49	53	53	54	60	61	72	71	76	75	74	73	74
22. Other capital expenditure	5	5	2	1	-2	-2	0	0	5	7	15	32	3	6	5	4	4	3
23. Total expenditure	607	699	771	798	813	838	862	862	974	1026	1042	1098	1076	1087	1105	1106	1124	1140
24. Tax burden	493	639	672	716	778	799	824	824	791	832	850	883	911	983	947	965	958	984
25. Net lending (+) or net borrowing (-)	-38	25	-2	31	79	84	87	87	-48	-49	-38	-66	-20	28	-34	-19	-41	-29

Table 23B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Denmark

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

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	16.3	16.7	16.9	17.1	17.4	17.3	17.4	17.4	16.4	16.3	16.4	16.4	16.6	16.5	16.6	16.6	16.5	16.4
2. Current taxes on income and wealth	29.9	29.3	28.4	29.0	30.3	28.8	28.6	28.6	28.5	28.7	28.6	29.4	30.5	33.4	30.3	30.4	28.5	28.2
3. Social contributions	1.7	2.4	1.7	1.6	1.5	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.1	1.1	1.0	1.0	1.0	0.9
4. Of which actual social contributions	1.1	1.9	1.3	1.2	1.2	1.1	1.1	1.1	1.0	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8	0.7
5. Other current revenue, including sales	6.9	6.1	6.4	7.1	6.9	7.1	7.0	7.0	7.6	7.8	8.0	7.7	7.4	6.7	6.1	6.0	6.0	5.8
6. Total current revenue	54.9	54.4	53.3	54.8	56.0	54.7	54.5	54.5	53.9	54.2	54.4	54.7	55.6	57.6	54.1	53.9	51.9	51.3
7. Government consumption expenditure	24.1	23.9	25.0	24.9	24.5	24.2	24.3	24.3	28.1	27.6	26.8	26.6	26.5	26.3	26.1	26.2	26.0	25.6
8. Collective consumption	7.6	7.7	7.7	7.7	7.6	7.5	7.5	7.5	8.6	8.3	8.0	8.0	7.9	7.7	7.5	7.6	7.5	7.4
9. Social transfers in kind	16.4	16.1	17.3	17.3	16.9	16.7	16.8	16.8	19.5	19.3	18.8	18.6	18.6	18.7	18.6	18.7	18.5	18.2
10. Compensation of employees	16.1	15.5	16.3	16.1	15.6	15.4	15.3	15.3	17.6	17.4	16.9	16.7	16.7	16.6	16.4	16.3	16.1	15.9
11. Intermediate consumption	7.1	7.5	7.9	8.0	8.1	8.1	8.0	8.0	9.7	9.5	9.3	9.5	9.4	9.3	9.2	9.3	9.4	9.3
12. Social transfers other than in kind	19.5	16.3	17.2	16.9	16.2	15.2	14.8	14.8	16.7	17.4	17.4	17.4	17.7	17.6	17.5	17.4	17.2	16.8
13. Social transfers in kind via market producers	1.3	1.2	1.4	1.4	1.4	1.5	1.5	1.5	1.7	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5
14. Interest	5.8	3.7	2.8	2.5	2.1	1.8	1.6	1.6	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.3	1.1	1.1
15. Subsidies	2.2	2.0	2.0	2.0	1.9	1.8	1.9	1.9	2.2	2.0	2.1	2.2	2.2	2.1	2.1	2.0	1.9	1.8
16. Other current expenditure	3.2	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.6	3.4	3.4	3.6	3.6	3.2	3.3	3.1	3.0	2.9
17. Total current expenditure	55.2	49.6	50.9	50.1	48.6	47.0	46.5	46.5	53.4	53.4	52.7	52.8	52.7	51.8	51.6	50.9	50.2	49.1
18. Gross saving	-0.3	4.8	2.5	4.6	7.4	7.7	7.9	7.9	0.5	0.8	1.7	1.9	3.0	5.8	2.5	3.0	1.7	2.2
19. Capital transfers received	0.1	0.2	0.2	0.3	0.1	0.1	0.1	0.1	0.1	0.2	0.4	0.1	-0.1	-0.2	-0.2	-0.1	0.0	0.0
20. Total revenue	54.9	54.6	53.5	55.1	56.2	54.8	54.6	54.6	54.0	54.3	54.8	54.8	55.5	57.4	53.9	53.8	51.9	51.3
21. Gross fixed capital formation	2.9	2.8	2.6	2.8	2.7	2.9	3.0	3.0	3.1	3.3	3.3	3.8	3.7	3.9	3.8	3.6	3.5	3.4
22. Other capital expenditure	0.5	0.3	0.1	0.1	-0.1	-0.1	0.0	0.0	0.3	0.4	0.8	1.7	0.2	0.3	0.3	0.2	0.2	0.1
23. Total expenditure	58.5	52.7	53.6	53.0	51.2	49.8	49.6	49.6	56.8	57.1	56.8	58.3	56.5	56.0	55.7	54.8	53.9	52.7
24. Tax burden	47.6	48.1	46.8	47.5	49.1	47.5	47.4	47.4	46.2	46.3	46.3	46.9	47.8	50.6	47.7	47.8	45.9	45.5
25. Net lending (+) or net borrowing (-)	-3.6	1.9	-0.1	2.1	5.0	5.0	5.0	5.0	-2.8	-2.7	-2.1	-3.5	-1.1	1.5	-1.7	-0.9	-2.0	-1.4

Table 23C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1996	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	7.2	0.1	1.1	5.8	7.3	5.5	4.2	4.2	-5.1	4.2	2.6	2.8	1.9	1.4	3.2	1.5	2.7	3.1
2. Current taxes on income and wealth	4.5	7.2	3.0	7.0	10.0	1.0	2.6	2.6	-2.9	5.8	1.6	5.3	5.1	11.7	-7.2	1.8	-2.8	2.5
3. Social contributions	2.6	12.4	-0.1	0.4	-0.5	-0.1	-0.5	-0.5	-2.0	4.6	1.6	-7.1	-9.5	-1.8	-0.9	-1.6	0.6	1.0
4. Of which actual social contributions	5.0	15.9	1.2	1.1	0.6	-0.9	-1.6	-1.6	-2.3	6.6	3.4	-7.7	-10.3	-0.6	-0.4	-1.6	0.6	1.0
5. Other current revenue, including sales	11.5	7.6	4.3	16.0	2.3	10.1	1.8	1.8	-5.7	6.9	4.9	-1.3	-2.3	-8.3	-6.1	-1.0	3.3	0.7
6. Total current revenue	6.1	5.2	2.4	7.5	7.9	3.5	3.0	3.0	-3.9	5.4	2.4	3.3	2.8	5.7	-4.0	1.3	-0.4	2.5
7. Government consumption expenditure	5.2	4.7	2.6	4.4	3.5	4.8	3.9	3.9	6.4	3.0	-1.0	2.2	0.4	1.5	1.4	2.1	2.3	2.4
8. Collective consumption	6.1	4.3	1.1	4.3	4.5	4.5	3.4	3.4	5.2	1.3	-1.8	3.4	-1.2	-0.5	0.7	2.0	2.5	2.5
9. Social transfers in kind	4.8	4.9	3.2	4.4	3.0	4.9	4.2	4.2	6.9	3.8	-0.6	1.8	1.2	2.4	1.7	2.2	2.2	2.3
10. Compensation of employees	4.8	3.1	3.5	3.5	2.5	4.3	3.1	3.1	7.3	3.9	-1.0	1.4	0.7	1.4	1.4	0.9	2.0	2.5
11. Intermediate consumption	6.2	7.2	0.9	6.6	6.7	5.4	2.6	2.6	7.8	2.7	-0.3	4.6	0.1	0.9	1.2	3.7	4.4	1.8
12. Social transfers other than in kind	1.8	3.0	6.1	2.9	1.2	-0.3	0.5	0.5	8.3	9.5	1.9	3.0	2.4	1.7	1.5	1.3	1.9	1.4
13. Social transfers in kind via market producers	3.3	4.6	6.2	4.8	7.3	8.8	8.3	8.3	2.2	3.0	-0.9	0.4	-2.4	1.5	2.0	1.4	2.3	2.2
14. Interest	1.1	-3.6	-9.1	-5.0	-13.7	-7.6	-6.5	-6.5	27.8	4.2	5.8	-5.8	-6.5	-9.0	11.1	-19.0	-8.8	-2.0
15. Subsidies	8.7	-5.3	-1.9	1.4	0.2	0.7	10.2	10.2	16.3	-0.5	6.2	5.3	0.2	-1.5	1.1	-2.6	-0.5	-4.0
16. Other current expenditure 1)	0.1	-0.1	0.0	-0.1	0.0	0.0	0.0	0.0	0.4	-0.2	-0.1	0.3	0.0	-0.4	0.1	-0.3	-0.1	-0.1
17. Total current expenditure	3.9	2.9	3.0	3.2	2.2	2.6	2.3	2.3	8.5	4.9	0.6	2.9	0.8	0.3	1.9	0.3	2.0	1.5
18. Gross saving 1)	1.2	1.0	-0.2	2.2	2.8	0.2	0.3	0.3	-6.1	0.3	0.9	0.2	1.0	2.9	-3.3	0.5	-1.3	0.4
19. Capital transfers received	6.3	40.9	9.0	125.7	-59.8	0.6	10.7	10.7	-56.3	93.0	129.8	-68.4	-219.2	18.9	-2.7	-55.5	-59.6	-191.5
20. Total revenue	6.1	5.3	2.5	7.9	7.5	3.5	3.0	3.0	-4.1	5.6	2.8	2.8	2.3	5.7	-4.0	1.5	-0.3	2.5
21. Gross fixed capital formation	11.1	8.2	-2.2	12.8	1.6	14.2	7.0	7.0	-0.2	10.5	3.0	17.0	-1.7	7.7	-0.8	-2.3	-1.4	1.7
22. Other capital expenditure 1)	-0.1	0.0	0.0	-0.1	-0.2	0.0	0.1	0.1	-0.3	0.1	0.4	0.9	-1.5	0.1	0.0	0.0	0.0	0.0
23. Total expenditure	4.0	3.3	2.7	3.6	1.8	3.1	2.9	2.9	7.2	5.4	1.5	5.4	-2.0	1.0	1.7	0.0	1.7	1.4
24. Tax burden	5.4	5.0	2.2	6.5	8.8	2.6	3.2	3.2	-3.9	5.2	2.1	4.0	3.1	8.0	-3.7	1.9	-0.8	2.8
25. Net lending (+) or net borrowing (-)	1.1	1.0	-0.1	2.2	2.9	0.0	0.0	0.0	-6.0	0.1	0.7	-1.4	2.4	2.5	-3.2	0.8	-1.0	0.6

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	3.6	-1.1	0.1	-2.1	-5.0	-5.0	-5.0	-5.0	2.8	2.7	2.1	3.5	1.1	-1.5	1.7	0.9	2.0	1.4
2. Interest payments (% of GDP)	5.8	3.4	2.8	2.5	2.1	1.8	1.6	1.6	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.3	1.1	1.1
3. Implicit interest rate 2)	:	6.7	5.7	5.7	4.9	5.1	5.3	5.3	5.5	5.0	4.7	4.0	3.8	3.4	3.7	3.3	3.1	2.9
4. Nominal GDP growth rate	4.3	3.4	1.9	4.8	5.4	6.1	3.4	3.4	-4.6	4.9	1.9	2.7	1.1	2.1	2.2	1.7	3.4	3.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.6	-1.1	0.1	-2.1	-5.0	-5.0	-5.0	-5.0	2.8	2.7	2.1	3.5	1.1	-1.5	1.7	0.9	2.0	1.4
6. Contribution of nominal GDP growth	:	-1.7	-0.9	-2.1	-2.3	-2.1	-1.0	-1.0	1.6	-1.9	-0.8	-1.2	-0.5	-0.9	-1.0	-0.7	-1.3	-1.4
7. Stock-flow adjustment 3)	:	-1.0	-2.2	2.2	0.4	1.3	1.8	1.8	2.5	1.7	2.3	-3.5	-1.1	2.5	-5.1	-1.7	-1.2	-0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-4.5	-2.6	-4.6	-7.0	-6.8	-6.6	-6.6	0.9	0.8	0.1	1.7	-0.6	-3.0	0.1	-0.4	0.8	0.3
9. Snow-ball effect	:	1.7	1.9	0.4	-0.2	-0.3	0.6	0.6	3.5	0.0	1.2	0.6	1.2	0.6	0.7	0.6	-0.1	-0.3
10. Stock-flow adjustment 3)	:	-1.0	-2.2	2.2	0.4	1.3	1.8	1.8	2.5	1.7	2.3	-3.5	-1.1	2.5	-5.1	-1.7	-1.2	-0.1
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-2.9	-2.0	-6.8	-5.9	-4.2	-4.2	7.0	2.5	3.5	-1.2	-0.5	0.1	-4.4	-1.5	-0.6	-0.1
12. Level of gross debt (end of year)	:	48.5	46.2	44.2	37.4	31.5	27.3	27.3	40.4	42.9	46.4	45.2	44.7	44.8	40.4	38.9	38.3	38.2

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

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

3) Line 7 = line 10.

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

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

Table 24A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Croatia

(Mrd HRK)

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	37.5	41.7	45.1	47.0	50.0	54.5	58.7	58.7	56.9	58.9	58.1	60.6	62.5	61.4	65.5	67.7	69.7	71.8
2. Current taxes on income and wealth	15.2	12.7	13.8	14.8	16.6	20.0	23.6	23.6	23.6	20.9	20.6	20.2	20.9	20.1	20.0	21.5	22.6	23.7
3. Social contributions	21.6	25.2	27.4	29.5	31.3	33.9	37.2	37.2	40.0	38.7	38.6	37.8	37.1	38.7	39.8	40.8	41.8	42.7
4. Of which actual social contributions	21.6	25.2	27.4	29.5	31.3	33.9	37.2	37.2	40.0	38.7	38.6	37.8	37.1	38.7	39.8	40.8	41.8	42.7
5. Other current revenue, including sales	9.8	14.1	12.3	13.6	14.4	14.7	17.3	17.3	16.7	16.3	17.9	16.6	20.4	19.6	18.0	18.9	19.4	20.1
6. Total current revenue	84.1	93.7	98.5	105.0	112.3	123.1	136.8	136.8	137.2	134.9	135.2	135.3	140.9	139.8	143.2	148.9	153.5	158.4
7. Government consumption expenditure	37.3	40.1	42.8	46.3	49.6	53.9	61.2	61.2	67.3	66.2	67.1	66.7	66.5	66.1	65.6	66.4	68.3	70.4
8. Collective consumption	17.9	19.6	20.8	22.4	24.3	27.9	32.6	32.6	32.8	32.0	33.0	33.0	32.7	32.9	31.9	32.3	33.2	34.2
9. Social transfers in kind	19.4	20.4	22.0	23.9	25.3	26.0	28.6	28.6	34.4	34.2	34.1	33.8	33.8	33.3	33.7	34.1	35.1	36.1
10. Compensation of employees	23.2	25.3	26.7	28.5	30.3	32.1	36.4	36.4	40.7	40.1	41.4	40.5	39.8	38.7	38.1	38.8	39.6	40.4
11. Intermediate consumption	12.6	13.8	14.4	15.8	16.9	18.8	21.0	21.0	23.1	23.7	25.0	24.1	25.8	26.3	26.9	27.2	27.9	28.8
12. Social transfers other than in kind	25.5	34.0	31.0	34.0	33.9	39.1	40.6	40.6	45.4	45.3	47.4	46.5	46.9	47.8	47.3	48.1	49.0	49.9
13. Social transfers in kind via market producers	4.1	3.8	4.5	5.0	5.7	6.0	6.6	6.6	7.2	6.1	6.1	7.2	7.3	7.2	7.0	7.1	7.4	7.6
14. Interest	3.4	3.7	4.2	4.8	5.3	5.5	6.0	6.0	7.7	8.4	10.1	11.3	11.6	11.5	11.9	11.8	11.9	12.0
15. Subsidies	4.5	4.4	5.3	6.0	6.4	6.9	7.9	7.9	8.4	8.2	8.1	7.1	6.8	6.4	5.6	5.5	5.6	5.7
16. Other current expenditure	2.5	2.4	4.2	3.2	3.6	3.5	2.6	2.6	3.2	2.8	2.1	3.0	5.1	4.5	5.9	6.0	6.3	6.5
17. Total current expenditure	75.7	87.3	90.1	97.4	101.9	112.0	121.1	121.1	135.6	134.5	140.2	139.8	143.3	142.4	142.8	144.5	147.7	150.9
18. Gross saving	8.3	6.4	8.4	7.6	10.4	11.1	15.7	15.7	1.5	0.4	-5.0	-4.5	-2.4	-2.5	0.4	4.4	5.9	7.5
19. Capital transfers received	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.4	0.5	1.1	2.8	0.9	1.0	2.3	2.9	3.5	4.5
20. Total revenue	84.1	93.8	98.6	105.0	112.4	123.3	137.0	137.0	137.6	135.4	136.3	138.1	141.8	140.8	145.5	151.8	157.0	162.9
21. Gross fixed capital formation	10.1	11.7	17.0	16.4	15.4	16.7	19.7	19.7	19.0	11.8	12.1	11.7	12.3	11.8	10.6	12.3	13.5	14.9
22. Other capital expenditure	2.3	2.1	2.3	4.3	5.5	4.5	4.1	4.1	2.8	9.4	10.1	4.2	3.7	4.4	3.1	2.2	2.3	2.3
23. Total expenditure	88.1	101.1	109.4	118.1	122.8	133.3	144.9	144.9	157.4	155.7	162.4	155.6	159.2	158.6	156.5	159.1	163.5	168.1
24. Tax burden	75.1	79.6	86.3	91.3	97.9	108.4	119.5	119.5	120.4	118.5	117.2	118.6	120.0	119.5	124.4	129.2	133.3	137.4
25. Net lending (+) or net borrowing (-)	-4.1	-7.4	-10.9	-13.0	-10.4	-10.0	-7.9	-7.9	-19.8	-20.3	-26.1	-17.5	-17.4	-17.8	-11.0	-7.3	-6.4	-5.2

Table 24B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Croatia

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	19.3	19.7	19.4	18.8	18.5	18.5	18.2	18.0	17.2	18.0	17.5	18.3	19.0	18.7	19.6	19.7	19.7	19.5
2. Current taxes on income and wealth	7.8	6.0	5.9	5.9	6.1	6.8	7.3	7.1	7.1	6.4	6.2	6.1	6.3	6.1	6.0	6.3	6.4	6.5
3. Social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.3	11.8	11.9	11.9	11.8	11.6
4. Of which actual social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.3	11.8	11.9	11.9	11.8	11.6
5. Other current revenue, including sales	5.0	6.7	5.3	5.4	5.3	5.0	5.4	5.1	5.0	5.0	5.4	5.0	6.2	6.0	5.4	5.5	5.5	5.5
6. Total current revenue	43.3	44.3	42.4	41.8	41.6	41.8	42.4	41.9	41.4	41.1	40.6	40.9	42.8	42.6	42.9	43.4	43.3	43.1
7. Government consumption expenditure	19.2	18.9	18.4	18.4	18.3	18.3	19.0	18.5	20.3	20.2	20.2	20.2	20.2	20.2	19.6	19.4	19.3	19.1
8. Collective consumption	9.2	9.3	9.0	8.9	9.0	9.5	10.1	9.1	9.9	9.7	9.9	10.0	9.9	10.0	9.6	9.4	9.4	9.3
9. Social transfers in kind	10.0	9.7	9.4	9.5	9.3	8.8	8.9	9.4	10.4	10.4	10.3	10.2	10.3	10.1	10.1	9.9	9.9	9.8
10. Compensation of employees	12.0	12.0	11.5	11.4	11.2	10.9	11.3	11.3	12.3	12.2	12.4	12.3	12.1	11.8	11.4	11.3	11.2	11.0
11. Intermediate consumption	6.5	6.5	6.2	6.3	6.2	6.4	6.5	6.9	7.0	7.2	7.5	7.3	7.8	8.0	8.1	7.9	7.9	7.8
12. Social transfers other than in kind	13.1	16.1	13.3	13.6	12.5	13.3	12.6	12.2	13.7	13.8	14.3	14.1	14.2	14.6	14.2	14.0	13.8	13.6
13. Social transfers in kind via market producers	2.1	1.8	1.9	2.0	2.1	2.0	2.0	1.8	2.2	1.9	1.8	2.2	2.2	2.2	2.1	2.1	2.1	2.1
14. Interest	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.3	2.6	3.0	3.4	3.5	3.5	3.6	3.4	3.4	3.3
15. Subsidies	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.2	2.1	2.0	1.7	1.6	1.6	1.5
16. Other current expenditure	1.3	1.1	1.8	1.3	1.3	1.2	0.8	1.1	1.0	0.9	0.6	0.9	1.5	1.4	1.8	1.7	1.8	1.8
17. Total current expenditure	39.0	41.3	38.8	38.8	37.7	38.0	37.6	37.7	41.0	41.0	42.1	42.3	43.5	43.4	42.8	42.1	41.6	41.1
18. Gross saving	4.3	3.0	3.6	3.0	3.9	3.8	4.9	4.2	0.5	0.1	-1.5	-1.4	-0.7	-0.8	0.1	1.3	1.6	2.0
19. Capital transfers received	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.3	0.9	0.3	0.3	0.7	0.8	1.0	1.2
20. Total revenue	43.3	44.3	42.4	41.9	41.6	41.9	42.5	42.0	41.6	41.3	41.0	41.8	43.0	42.9	43.6	44.2	44.3	44.3
21. Gross fixed capital formation	5.2	5.5	7.3	6.5	5.7	5.7	6.1	5.9	5.8	3.6	3.6	3.5	3.7	3.6	3.2	3.6	3.8	4.0
22. Other capital expenditure	1.2	1.0	1.0	1.7	2.0	1.5	1.3	1.2	0.8	2.9	3.0	1.3	1.1	1.4	0.9	0.6	0.6	0.6
23. Total expenditure	45.4	47.8	47.1	47.1	45.4	45.3	45.0	44.7	47.6	47.5	48.8	47.1	48.3	48.3	46.9	46.3	46.1	45.7
24. Tax burden	38.7	37.6	37.1	36.4	36.2	36.8	37.1	36.7	36.4	36.1	35.2	35.9	36.4	36.4	37.3	37.6	37.6	37.4
25. Net lending (+) or net borrowing (-)	-2.1	-3.5	-4.7	-5.2	-3.9	-3.4	-2.4	-2.8	-6.0	-6.2	-7.8	-5.3	-5.3	-5.4	-3.3	-2.1	-1.8	-1.4

Table 24C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Croatia

(HRK; annual percentage changes unless otherwise stated)

	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	11.2	8.0	4.4	6.4	8.9	7.8	6.4	6.4	3.6	-1.5	4.4	3.0	-1.6	6.6	3.4	3.0	3.0
2. Current taxes on income and wealth	-16.8	8.8	7.3	12.1	20.7	17.8	4.6	4.6	-11.3	-1.7	-1.8	3.2	-3.7	-0.6	7.8	5.2	4.7
3. Social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	4.1	2.9	2.5	2.5	2.2
4. Of which actual social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	4.1	2.9	2.5	2.5	2.2
5. Other current revenue, including sales	44.6	-13.1	11.3	5.4	2.3	17.4	2.6	2.6	-2.3	10.2	-7.5	23.1	-4.0	-8.3	5.1	2.4	3.9
6. Total current revenue	11.5	5.1	6.5	7.0	9.6	11.1	6.4	6.4	-1.7	0.2	0.1	4.2	-0.8	2.4	4.0	3.1	3.2
7. Government consumption expenditure	7.5	6.8	8.2	7.1	8.7	13.5	5.3	5.3	-1.6	1.4	-0.6	-0.3	-0.6	-0.9	1.4	2.8	3.0
8. Collective consumption	9.6	6.1	7.6	8.6	14.6	16.9	-3.0	-3.0	-2.6	3.4	-0.3	-0.8	0.6	-3.0	1.4	2.8	3.0
9. Social transfers in kind	5.5	7.4	8.7	5.8	2.9	9.9	14.7	14.7	-0.5	-0.4	-1.0	0.2	-1.7	1.3	1.4	2.8	3.0
10. Compensation of employees	8.8	5.4	7.1	6.2	5.9	13.6	7.5	7.5	-1.5	3.3	-2.1	-1.7	-2.8	-1.4	1.8	2.0	2.0
11. Intermediate consumption	9.5	4.7	9.6	7.0	11.3	12.0	13.6	13.6	2.6	5.6	-3.5	7.0	1.8	2.5	1.1	2.5	3.3
12. Social transfers other than in kind	33.5	-8.9	9.9	-0.6	15.5	3.7	4.3	4.3	-0.1	4.6	-1.9	0.9	1.9	-1.0	1.5	2.0	1.9
13. Social transfers in kind via market producers	-7.7	18.2	11.0	14.3	6.6	8.8	-3.1	-3.1	-15.9	0.1	18.5	1.5	-1.3	-3.9	2.4	3.4	3.6
14. Interest	9.2	10.8	16.8	8.4	5.4	8.4	13.5	13.5	9.0	21.1	11.8	2.0	-0.9	4.0	-1.0	1.1	0.2
15. Subsidies	-1.8	20.4	13.8	5.5	8.9	13.8	8.2	8.2	-2.2	-1.6	-11.6	-5.1	-5.0	-12.4	-1.9	1.0	1.6
16. Other current expenditure 1)	-0.1	0.7	-0.5	0.1	-0.1	-0.4	0.3	0.3	-0.1	-0.2	0.3	0.6	-0.2	0.4	0.0	0.0	0.0
17. Total current expenditure	15.3	3.2	8.1	4.6	9.9	8.2	8.1	8.1	-0.8	4.2	-0.3	2.5	-0.6	0.3	1.2	2.1	2.2
18. Gross saving 1)	-1.3	0.6	-0.6	0.8	-0.1	1.1	-0.7	-0.7	-0.4	-1.6	0.1	0.7	-0.1	0.9	1.2	0.4	0.4
19. Capital transfers received	1554.3	14.1	22.8	35.3	119.0	44.2	6.3	6.3	23.0	111.8	148.2	-68.2	12.0	127.3	24.8	23.4	28.6
20. Total revenue	11.5	5.1	6.5	7.0	9.7	11.2	6.4	6.4	-1.6	0.7	1.3	2.7	-0.7	3.3	4.3	3.5	3.7
21. Gross fixed capital formation	15.8	46.1	-3.9	-6.1	8.9	17.8	3.2	3.2	-37.8	2.0	-3.1	5.3	-4.1	-10.2	16.0	10.0	9.8
22. Other capital expenditure 1)	-0.2	0.0	0.7	0.3	-0.5	-0.3	-0.1	-0.1	2.0	0.2	-1.8	-0.1	0.2	-0.4	-0.3	0.0	0.0
23. Total expenditure	14.8	8.2	7.9	4.0	8.5	8.8	7.3	7.3	-1.1	4.3	-4.2	2.3	-0.4	-1.3	1.6	2.8	2.8
24. Tax burden	6.0	8.4	5.8	7.2	10.7	10.2	6.9	6.9	-1.5	-1.1	1.2	1.2	-0.4	4.2	3.8	3.2	3.1
25. Net lending (+) or net borrowing (-)	-1.4	-1.2	-0.5	1.3	0.5	0.9	-0.3	-0.3	-0.2	-1.7	2.5	0.0	-0.1	2.1	1.2	0.3	0.4

1) Changes in GDP ratios.

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	2.1	3.5	4.7	5.2	3.9	3.4	2.4	2.8	6.0	6.2	7.8	5.3	5.3	5.4	3.3	2.1	1.8	1.4
2. Interest payments (% of GDP)	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.3	2.6	3.0	3.4	3.5	3.5	3.6	3.4	3.4	3.3
3. Implicit interest rate 2)	5.4	5.3	5.4	5.5	5.2	5.0	5.2	5.6	5.6	5.2	5.3	5.2	5.0	4.2	4.2	4.1	4.1	4.0
4. Nominal GDP growth rate	7.8	8.9	9.8	8.0	7.7	9.0	9.5	7.9	-4.8	-0.9	1.4	-0.6	-0.3	-0.4	1.7	2.8	3.3	3.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.1	3.5	4.7	5.2	3.9	3.4	2.4	2.8	6.0	6.2	7.8	5.3	5.3	5.4	3.3	2.1	1.8	1.4
6. Contribution of nominal GDP growth	-2.6	-3.0	-3.3	-2.8	-2.9	-3.4	-3.4	-2.8	2.0	0.4	-0.8	0.4	0.2	0.4	-1.5	-2.4	-2.7	-2.9
7. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.1	-0.1	-2.4	-0.2	1.8	1.4	2.7	-0.2	-0.2	6.0	-1.4	-1.7	-1.5	0.3	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.3	1.7	2.9	3.3	1.9	1.5	0.6	0.8	3.7	3.6	4.8	1.9	1.8	1.9	-0.3	-1.3	-1.6	-1.8
9. Snow-ball effect	-0.8	-1.2	-1.5	-0.9	-0.9	-1.5	-1.5	-0.8	4.3	3.0	2.3	3.9	3.7	3.9	2.1	1.1	0.6	0.3
10. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.1	-0.1	-2.4	-0.2	1.8	1.4	2.7	-0.2	-0.2	6.0	-1.4	-1.7	-1.5	0.3	0.0
(% of GDP)																		
11. Change in gross debt 5)	1.0	0.1	1.5	2.3	0.9	-2.4	-1.1	1.8	9.4	9.3	6.8	5.5	11.5	4.4	0.1	-1.8	-0.7	-1.5
12. Level of gross debt (end of year)	36.5	36.6	38.1	40.4	41.3	38.9	37.7	39.6	49.0	58.3	65.2	70.7	82.2	86.6	86.7	85.0	84.3	82.8

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

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

3) Line 7 = line 10.

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

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

Table 25A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Hungary	(Mrd HUF)																	
	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	1005	2182	2965	3359	3452	3598	4018	4018	4300	4738	4881	5324	5548	5957	6385	6445	6804	7139
2. Current taxes on income and wealth	492	1282	1780	1851	1973	2211	2578	2578	2539	2128	1769	1947	1991	2204	2388	2579	2755	2654
3. Social contributions	851	1749	2383	2559	2781	2997	3465	3465	3412	3247	3686	3734	3907	4204	4489	4809	5132	5445
4. Of which actual social contributions	847	1739	2369	2539	2760	2975	3444	3444	3388	3222	3663	3713	3886	4180	4461	4784	5107	5420
5. Other current revenue, including sales	349	611	800	1032	1031	1199	1224	1224	1499	1544	1503	1656	1861	1884	1852	1982	2094	2230
6. Total current revenue	2696	5824	7929	8801	9238	10005	11285	11285	11750	11657	11838	12661	13307	14249	15114	15815	16785	17467
7. Government consumption expenditure	1333	2806	4387	4634	4984	5338	5331	5331	5822	5855	5847	5756	5949	6484	6812	7412	7844	8319
8. Collective consumption	632	1370	2054	2139	2278	2449	2512	2512	2804	2859	2856	2815	2991	3288	3370	3719	3977	4172
9. Social transfers in kind	701	1435	2333	2495	2706	2890	2819	2819	3018	2996	2991	2941	2958	3196	3442	3693	3867	4148
10. Compensation of employees	677	1415	2487	2613	2773	2889	2921	2921	2958	2936	2867	2850	3028	3339	3589	3884	4067	4274
11. Intermediate consumption	453	878	1251	1328	1413	1553	1603	1603	1997	2063	2044	2080	2197	2434	2491	2757	3000	3229
12. Social transfers other than in kind	867	1675	2612	2884	3204	3554	3870	3870	4234	4238	4311	4347	4453	4491	4475	4506	4566	4672
13. Social transfers in kind via market producers	139	339	521	614	711	845	727	727	738	688	728	648	673	651	694	734	726	749
14. Interest	509	702	766	913	916	935	1035	1035	1185	1115	1172	1314	1363	1299	1200	1118	1100	1091
15. Subsidies	125	219	278	330	298	340	355	355	249	293	348	397	398	438	465	527	491	515
16. Other current expenditure	63	221	341	481	566	671	701	701	710	689	763	770	997	1037	1003	1265	1393	1395
17. Total current expenditure	2834	5449	8256	9163	9880	10787	11213	11213	12071	12022	12234	12406	13109	13688	13917	14790	15343	15925
18. Gross saving	-138	375	-328	-362	-642	-783	72	72	-321	-365	-395	255	199	561	1197	1025	1442	1542
19. Capital transfers received	18	55	82	88	138	218	218	218	353	524	620	593	786	960	1362	678	814	1004
20. Total revenue	2714	5879	8011	8889	9376	10222	11503	11503	12103	12181	12458	13254	14094	15209	16476	16493	17599	18471
21. Gross fixed capital formation	33	475	722	800	938	1244	1088	1088	905	996	946	1072	1320	1746	2247	1778	2330	2592
22. Other capital expenditure	350	359	394	261	314	443	495	495	332	387	817	439	435	447	845	465	797	851
23. Total expenditure	3216	6283	9373	10224	11132	12475	12796	12796	13308	13405	13996	13916	14864	15881	17010	17033	18470	19369
24. Tax burden	2347	5210	7127	7787	8244	8842	10109	10109	10282	10131	10358	11029	11468	12394	13299	13870	14732	15281
25. Net lending (+) or net borrowing (-)	-502	-404	-1362	-1335	-1756	-2252	-1293	-1293	-1205	-1224	-1538	-662	-770	-673	-534	-540	-871	-897

Table 25B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Hungary

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

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	17.3	16.4	15.5	16.0	15.4	14.9	15.7	15.7	16.4	17.5	17.3	18.6	18.4	18.4	18.8	18.1	18.2	18.1
2. Current taxes on income and wealth	8.4	9.6	9.3	8.8	8.8	9.2	10.1	10.1	9.7	7.9	6.3	6.8	6.6	6.8	7.0	7.3	7.4	6.7
3. Social contributions	14.6	13.1	12.5	12.2	12.4	12.4	13.6	13.6	13.0	12.0	13.1	13.0	13.0	13.0	13.2	13.5	13.7	13.8
4. Of which actual social contributions	14.6	13.1	12.4	12.1	12.3	12.3	13.5	13.5	12.9	11.9	13.0	13.0	12.9	12.9	13.1	13.5	13.7	13.7
5. Other current revenue, including sales	6.0	4.6	4.2	4.9	4.6	5.0	4.8	4.8	5.7	5.7	5.3	5.8	6.2	5.8	5.4	5.6	5.6	5.6
6. Total current revenue	46.3	43.7	41.6	41.9	41.1	41.4	44.2	44.2	44.7	43.0	42.0	44.2	44.2	44.0	44.5	44.5	44.9	44.2
7. Government consumption expenditure	22.9	21.1	23.0	22.0	22.2	22.1	20.9	20.9	22.1	21.6	20.8	20.1	19.7	20.0	20.0	20.9	21.0	21.1
8. Collective consumption	10.9	10.3	10.8	10.2	10.1	10.1	9.8	9.8	10.7	10.6	10.1	9.8	9.9	10.1	9.9	10.5	10.6	10.6
9. Social transfers in kind	12.0	10.8	12.2	11.9	12.0	12.0	11.0	11.0	11.5	11.1	10.6	10.3	9.8	9.9	10.1	10.4	10.3	10.5
10. Compensation of employees	11.6	10.6	13.0	12.4	12.3	12.0	11.4	11.4	11.2	10.8	10.2	9.9	10.1	10.3	10.6	10.9	10.9	10.8
11. Intermediate consumption	7.8	6.6	6.6	6.3	6.3	6.4	6.3	6.3	7.6	7.6	7.3	7.3	7.3	7.5	7.3	7.8	8.0	8.2
12. Social transfers other than in kind	14.9	12.6	13.7	13.7	14.3	14.7	15.1	15.1	16.1	15.6	15.3	15.2	14.8	13.9	13.2	12.7	12.2	11.8
13. Social transfers in kind via market producers	2.4	2.5	2.7	2.9	3.2	3.5	2.8	2.8	2.8	2.5	2.6	2.3	2.2	2.0	2.0	2.1	1.9	1.9
14. Interest	8.7	5.3	4.0	4.3	4.1	3.9	4.1	4.1	4.5	4.1	4.2	4.6	4.5	4.0	3.5	3.1	2.9	2.8
15. Subsidies	2.2	1.6	1.5	1.6	1.3	1.4	1.4	1.4	0.9	1.1	1.2	1.4	1.3	1.4	1.4	1.5	1.3	1.3
16. Other current expenditure	1.1	1.7	1.8	2.3	2.5	2.8	2.7	2.7	2.7	2.5	2.7	2.7	3.3	3.2	2.9	3.6	3.7	3.5
17. Total current expenditure	48.7	40.9	43.3	43.6	44.0	44.7	43.9	43.9	45.9	44.4	43.4	43.3	43.5	42.2	40.9	41.6	41.0	40.3
18. Gross saving	-2.4	2.8	-1.7	-1.7	-2.9	-3.2	0.3	0.3	-1.2	-1.3	-1.4	0.9	0.7	1.7	3.5	2.9	3.9	3.9
19. Capital transfers received	0.3	0.4	0.4	0.4	0.6	0.9	0.9	0.9	1.3	1.9	2.2	2.1	2.6	3.0	4.0	1.9	2.2	2.5
20. Total revenue	46.6	44.1	42.0	42.3	41.7	42.3	45.0	45.0	46.0	45.0	44.2	46.2	46.8	46.9	48.5	46.4	47.0	46.8
21. Gross fixed capital formation	0.6	3.6	3.8	3.8	4.2	5.2	4.3	4.3	3.4	3.7	3.4	3.7	4.4	5.4	6.6	5.0	6.2	6.6
22. Other capital expenditure	6.0	2.7	2.1	1.2	1.4	1.8	1.9	1.9	1.3	1.4	2.9	1.5	1.4	1.4	2.5	1.3	2.1	2.2
23. Total expenditure	55.3	47.2	49.1	48.6	49.5	51.6	50.1	50.1	50.6	49.5	49.7	48.6	49.3	49.0	50.0	48.0	49.4	49.0
24. Tax burden	40.3	39.1	37.4	37.0	36.7	36.6	39.5	39.5	39.1	37.4	36.8	38.5	38.1	38.3	39.1	39.0	39.4	38.7
25. Net lending (+) or net borrowing (-)	-8.6	-3.0	-7.1	-6.3	-7.8	-9.3	-5.1	-5.1	-4.6	-4.5	-5.5	-2.3	-2.6	-2.1	-1.6	-1.5	-2.3	-2.3

Table 25C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	17.9	16.7	15.1	13.3	2.8	4.2	11.7	11.7	2.4	10.2	3.0	9.1	4.2	7.4	7.2	0.9	5.6	4.9
2. Current taxes on income and wealth	30.2	19.8	3.4	3.9	6.6	12.0	16.6	16.6	-9.1	-16.2	-16.9	10.1	2.2	10.7	8.3	8.0	6.8	-3.7
3. Social contributions	14.4	15.1	7.7	7.4	8.7	7.8	15.6	15.6	-7.0	-4.8	13.5	1.3	4.6	7.6	6.8	7.1	6.7	6.1
4. Of which actual social contributions	14.4	15.2	7.5	7.2	8.7	7.8	15.8	15.8	-7.0	-4.9	13.7	1.4	4.6	7.6	6.7	7.2	6.8	6.1
5. Other current revenue, including sales	37.2	9.4	9.0	29.0	-0.1	16.3	2.1	2.1	9.1	3.0	-2.7	10.2	12.4	1.2	-1.7	7.0	5.6	6.5
6. Total current revenue	21.5	16.1	9.4	11.0	5.0	8.3	12.8	12.8	-2.4	-0.8	1.6	6.9	5.1	7.1	6.1	4.6	6.1	4.1
7. Government consumption expenditure	15.4	14.2	15.6	5.6	7.5	7.1	-0.1	-0.1	0.3	0.6	-0.1	-1.6	3.3	9.0	5.1	8.8	5.8	6.1
8. Collective consumption	14.7	16.1	13.0	4.1	6.5	7.5	2.6	2.6	1.3	2.0	-0.1	-1.5	6.3	9.9	2.5	10.4	6.9	4.9
9. Social transfers in kind	16.0	12.5	18.0	7.0	8.4	6.8	-2.5	-2.5	-0.5	-0.7	-0.2	-1.6	0.6	8.0	7.7	7.3	4.7	7.3
10. Compensation of employees	12.2	13.9	18.6	5.0	6.1	4.2	1.1	1.1	-4.0	-0.7	-2.4	-0.6	6.3	10.2	7.5	8.2	4.7	5.1
11. Intermediate consumption	10.9	12.9	12.3	6.1	6.4	9.9	3.3	3.3	6.0	3.3	-0.9	1.8	5.6	10.8	2.4	10.7	8.8	7.6
12. Social transfers other than in kind	8.6	10.3	14.5	10.4	11.1	11.0	8.9	8.9	0.4	0.1	1.7	0.8	2.4	0.9	-0.4	0.7	1.3	2.3
13. Social transfers in kind via market producers	28.6	9.9	13.0	18.0	15.7	18.9	-14.0	-14.0	1.1	-6.7	5.8	-11.0	3.9	-3.3	6.6	5.7	-1.1	3.3
14. Interest	26.5	-9.6	10.0	19.1	0.4	2.1	10.8	10.8	7.7	-5.9	5.1	12.1	3.7	-4.7	-7.6	-6.9	-1.6	-0.9
15. Subsidies	17.4	-0.5	-7.0	18.7	-9.7	14.1	4.4	4.4	-17.1	17.7	18.9	14.1	0.1	10.1	6.3	13.2	-6.7	4.7
16. Other current expenditure 1)	0.2	0.2	-0.1	0.5	0.2	0.3	0.0	0.0	0.2	-0.2	0.2	0.0	0.6	-0.1	-0.3	0.6	0.2	-0.2
17. Total current expenditure	15.4	8.6	13.4	11.0	7.8	9.2	3.9	3.9	0.7	-0.4	1.8	1.4	5.7	4.4	1.7	6.3	3.7	3.8
18. Gross saving 1)	2.5	2.8	-1.5	0.0	-1.1	-0.4	3.5	3.5	-1.4	-0.1	-0.1	2.3	-0.2	1.1	1.8	-0.6	1.0	0.1
19. Capital transfers received	81.1	17.2	-2.0	7.2	56.8	57.8	0.1	0.1	106.0	48.3	18.3	-4.3	32.5	22.1	41.8	-50.2	20.2	23.3
20. Total revenue	21.9	16.1	9.3	11.0	5.5	9.0	12.5	12.5	-0.8	0.6	2.3	6.4	6.3	7.9	8.3	0.1	6.7	5.0
21. Gross fixed capital formation	310.0	21.3	-19.3	10.9	17.3	32.6	-12.6	-12.6	4.2	10.0	-5.0	13.3	23.2	32.2	28.7	-20.9	31.0	11.3
22. Other capital expenditure 1)	-3.0	0.5	-1.9	-0.8	0.2	0.4	0.1	0.1	0.0	0.2	1.5	-1.4	-0.1	-0.1	1.1	-1.2	0.8	0.0
23. Total expenditure	12.6	11.0	5.7	9.1	8.9	12.1	2.6	2.6	0.9	0.7	4.4	-0.6	6.8	6.8	7.1	0.1	8.4	4.9
24. Tax burden	19.2	16.9	9.5	9.3	5.9	7.2	14.3	14.3	-4.0	-1.5	2.2	6.5	4.0	8.1	7.3	4.3	6.2	3.7
25. Net lending (+) or net borrowing (-)	4.2	2.1	1.7	0.8	-1.5	-1.5	4.3	4.3	-0.9	0.1	-0.9	3.1	-0.2	0.5	0.5	0.0	-0.8	0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	8.6	4.1	7.1	6.3	7.8	9.3	5.1	5.1	4.6	4.5	5.5	2.3	2.6	2.1	1.6	1.5	2.3	2.3
2. Interest payments (% of GDP)	8.7	4.7	4.0	4.3	4.1	3.9	4.1	4.1	4.5	4.1	4.2	4.6	4.5	4.0	3.5	3.1	2.9	2.8
3. Implicit interest rate 2)	:	9.8	8.0	8.3	7.4	6.9	6.6	6.6	6.1	5.4	5.4	5.8	6.1	5.6	4.9	4.4	4.2	4.0
4. Nominal GDP growth rate	28.6	15.5	9.5	10.2	6.9	7.5	5.8	5.8	-2.9	3.0	4.0	1.8	5.1	7.5	4.9	4.5	5.3	5.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	4.1	7.1	6.3	7.8	9.3	5.1	5.1	4.6	4.5	5.5	2.3	2.6	2.1	1.6	1.5	2.3	2.3
6. Contribution of nominal GDP growth	:	-7.4	-4.8	-5.3	-3.8	-4.2	-3.6	-3.6	2.1	-2.3	-3.1	-1.4	-3.8	-5.4	-3.6	-3.2	-3.7	-3.8
7. Stock-flow adjustment 3)	:	-0.1	0.2	-0.1	-2.1	-0.9	-0.6	-0.6	-0.4	0.4	-2.2	-3.4	-0.4	2.4	1.0	0.4	0.5	0.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.1	-0.6	3.1	2.0	3.7	5.5	1.0	1.0	0.1	0.4	1.3	-2.3	-2.0	-1.9	-2.0	-1.6	-0.6	-0.5
9. Snow-ball effect	:	-2.7	-0.8	-1.0	0.3	-0.3	0.5	0.5	6.6	1.9	1.1	3.2	0.7	-1.4	0.0	-0.1	-0.8	-1.1
10. Stock-flow adjustment 3)	:	-0.1	0.2	-0.1	-2.1	-0.9	-0.6	-0.6	-0.4	0.4	-2.2	-3.4	-0.4	2.4	1.0	0.4	0.5	0.9
(% of GDP)																		
11. Change in gross debt 5)	:	-3.4	2.6	0.9	2.0	4.2	0.9	0.9	6.3	2.6	0.2	-2.5	-1.6	-0.9	-0.9	-1.3	-0.9	-0.7
12. Level of gross debt (end of year)	84.3	51.7	57.6	58.5	60.5	64.6	65.6	65.6	77.8	80.5	80.7	78.2	76.6	75.7	74.7	73.4	72.5	71.8

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 26A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Poland	(Mrd PLN)																	
	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	48.9	96.6	114.9	125.8	137.0	151.3	171.5	171.5	176.3	199.5	217.2	212.1	213.1	220.8	231.1	246.6	258.8	270.3
2. Current taxes on income and wealth	39.0	52.9	53.1	58.6	67.8	78.6	98.0	98.0	98.1	96.5	105.4	113.4	111.2	116.6	124.6	130.6	138.5	147.5
3. Social contributions	41.5	103.5	115.7	122.3	130.2	139.0	151.2	151.2	164.9	169.7	188.9	210.6	219.6	227.5	242.9	258.0	270.2	283.9
4. Of which actual social contributions	38.8	97.4	107.8	113.9	121.5	129.7	141.5	141.5	153.4	157.4	175.8	196.6	204.6	212.0	227.1	241.6	253.0	265.7
5. Other current revenue, including sales	20.4	38.7	51.0	51.3	58.7	64.3	63.6	63.6	69.9	70.2	71.7	78.9	76.0	79.3	81.8	78.2	78.2	81.3
6. Total current revenue	149.8	291.7	334.7	358.0	393.7	433.2	484.3	484.3	509.2	535.9	583.3	615.0	619.9	644.3	680.5	713.4	745.7	782.9
7. Government consumption expenditure	65.1	135.0	159.9	170.6	181.2	197.7	215.1	215.1	256.7	276.3	282.8	292.1	300.4	312.0	323.5	335.6	351.0	368.6
8. Collective consumption	38.3	62.4	75.2	80.2	84.4	91.9	99.9	99.9	118.7	128.7	129.6	133.2	136.7	142.5	145.7	151.4	157.7	164.8
9. Social transfers in kind	26.8	72.6	84.7	90.4	96.9	105.8	115.2	115.2	138.0	147.6	153.2	158.9	163.7	169.5	177.8	184.2	193.3	203.8
10. Compensation of employees	38.7	81.5	98.3	102.1	108.3	114.2	124.2	124.2	150.6	158.9	164.9	168.0	171.8	178.7	184.2	190.8	197.9	208.2
11. Intermediate consumption	24.2	49.9	57.7	60.7	61.3	66.8	72.6	72.6	81.9	92.8	91.5	95.2	96.5	101.2	105.2	109.9	114.4	118.1
12. Social transfers other than in kind	57.2	119.4	143.1	148.6	154.5	161.4	167.2	167.2	197.8	210.1	215.5	226.4	238.3	246.0	255.7	281.0	301.3	324.2
13. Social transfers in kind via market producers	5.9	13.8	15.8	18.3	17.5	21.2	21.9	21.9	27.6	27.8	28.0	30.5	32.1	32.8	34.7	36.0	37.8	39.7
14. Interest	19.4	22.5	25.1	25.3	24.4	25.3	25.9	25.9	33.6	36.0	39.7	43.3	41.5	33.5	31.6	31.1	31.7	33.4
15. Subsidies	3.6	5.8	4.7	8.1	7.6	9.2	10.9	10.9	12.0	13.0	11.8	11.4	11.0	11.3	8.6	8.1	8.5	8.9
16. Other current expenditure	3.8	3.4	9.1	11.7	21.5	26.0	28.5	28.5	31.0	31.4	34.1	37.9	38.7	36.6	39.9	41.2	42.6	44.1
17. Total current expenditure	152.8	296.3	353.7	374.7	395.0	424.1	451.1	451.1	534.6	570.0	585.5	612.7	630.0	640.1	659.9	698.0	734.3	776.6
18. Gross saving	-2.9	-4.7	-19.0	-16.7	-1.3	9.1	33.2	33.2	-25.4	-34.1	-2.3	2.2	-10.1	4.2	20.6	15.4	11.4	6.3
19. Capital transfers received	0.2	-0.4	0.3	0.7	5.7	5.5	5.7	5.7	7.9	18.5	27.0	21.3	16.1	20.9	19.8	14.8	23.1	31.0
20. Total revenue	150.0	291.3	335.0	358.7	399.4	438.7	490.0	490.0	517.1	554.4	610.3	636.3	635.9	665.2	700.3	728.2	768.8	813.9
21. Gross fixed capital formation	9.3	14.0	23.7	27.0	33.6	42.8	53.1	53.1	68.9	80.9	91.7	77.0	68.4	77.5	79.2	76.4	83.6	92.0
22. Other capital expenditure	2.3	3.1	9.1	4.0	10.1	9.9	7.8	7.8	13.1	9.6	8.6	6.7	4.6	6.5	7.3	-0.7	8.4	8.4
23. Total expenditure	164.5	313.5	386.4	405.7	438.7	476.7	512.0	512.0	616.6	660.5	685.8	696.4	703.0	724.1	746.3	773.7	826.3	877.0
24. Tax burden	126.2	246.0	274.8	297.8	326.5	359.6	411.2	411.2	428.1	454.0	499.0	522.7	529.3	550.0	583.7	619.8	651.4	684.8
25. Net lending (+) or net borrowing (-)	-14.4	-22.2	-51.4	-47.1	-39.2	-38.1	-22.0	-22.0	-99.5	-106.1	-75.5	-60.1	-67.1	-59.0	-46.0	-45.5	-57.5	-63.1

Table 26B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Poland	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	14.2	12.9	13.6	13.5	13.8	14.1	14.4	14.4	12.8	13.8	13.9	13.0	12.9	12.8	12.9	13.3	13.3	13.2
2. Current taxes on income and wealth	11.3	7.1	6.3	6.3	6.8	7.3	8.3	8.3	7.2	6.7	6.7	7.0	6.7	6.8	6.9	7.0	7.1	7.2
3. Social contributions	12.0	13.9	13.7	13.1	13.1	13.0	12.7	12.7	12.0	11.7	12.1	12.9	13.3	13.2	13.5	13.9	13.9	13.9
4. Of which actual social contributions	11.3	13.0	12.7	12.2	12.3	12.1	11.9	11.9	11.2	10.9	11.2	12.1	12.4	12.3	12.6	13.0	13.0	13.0
5. Other current revenue, including sales	5.9	5.2	6.0	5.5	5.9	6.0	5.4	5.4	5.1	4.9	4.6	4.8	4.6	4.6	4.6	4.2	4.0	4.0
6. Total current revenue	43.5	39.0	39.6	38.4	39.8	40.5	40.8	40.8	37.1	37.1	37.2	37.7	37.4	37.5	37.8	38.3	38.3	38.3
7. Government consumption expenditure	18.9	18.1	18.9	18.3	18.3	18.5	18.1	18.1	18.7	19.1	18.1	17.9	18.1	18.1	18.0	18.0	18.0	18.0
8. Collective consumption	11.1	8.4	8.9	8.6	8.5	8.6	8.4	8.4	8.7	8.9	8.3	8.2	8.3	8.3	8.1	8.1	8.1	8.1
9. Social transfers in kind	7.8	9.7	10.0	9.7	9.8	9.9	9.7	9.7	10.1	10.2	9.8	9.8	9.9	9.9	9.9	9.9	9.9	10.0
10. Compensation of employees	11.2	10.9	11.6	10.9	10.9	10.7	10.5	10.5	11.0	11.0	10.5	10.3	10.4	10.4	10.2	10.2	10.2	10.2
11. Intermediate consumption	7.0	6.7	6.8	6.5	6.2	6.2	6.1	6.1	6.0	6.4	5.8	5.8	5.8	5.9	5.9	5.9	5.9	5.8
12. Social transfers other than in kind	16.6	16.0	16.9	15.9	15.6	15.1	14.1	14.1	14.4	14.5	13.8	13.9	14.4	14.3	14.2	15.1	15.5	15.8
13. Social transfers in kind via market producers	1.7	1.9	1.9	2.0	1.8	2.0	1.8	1.8	2.0	1.9	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9
14. Interest	5.6	3.0	3.0	2.7	2.5	2.4	2.2	2.2	2.5	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.6	1.6
15. Subsidies	1.0	0.8	0.6	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.7	0.7	0.7	0.5	0.4	0.4	0.4
16. Other current expenditure	1.1	0.5	1.1	1.3	2.2	2.4	2.4	2.4	2.3	2.2	2.2	2.3	2.3	2.1	2.2	2.2	2.2	2.2
17. Total current expenditure	44.3	39.7	41.8	40.2	39.9	39.6	38.0	38.0	39.0	39.4	37.4	37.6	38.0	37.2	36.7	37.5	37.7	38.0
18. Gross saving	-0.9	-0.6	-2.2	-1.8	-0.1	0.9	2.8	2.8	-1.8	-2.4	-0.1	0.1	-0.6	0.2	1.1	0.8	0.6	0.3
19. Capital transfers received	0.1	0.0	0.0	0.1	0.6	0.5	0.5	0.5	0.6	1.3	1.7	1.3	1.0	1.2	1.1	0.8	1.2	1.5
20. Total revenue	43.5	39.0	39.6	38.4	40.3	41.0	41.3	41.3	37.7	38.4	39.0	39.0	38.4	38.7	38.9	39.1	39.5	39.8
21. Gross fixed capital formation	2.7	1.9	2.8	2.9	3.4	4.0	4.5	4.5	5.0	5.6	5.8	4.7	4.1	4.5	4.4	4.1	4.3	4.5
22. Other capital expenditure	0.7	0.4	1.1	0.4	1.0	0.9	0.7	0.7	1.0	0.7	0.6	0.4	0.3	0.4	0.4	0.0	0.4	0.4
23. Total expenditure	47.7	42.0	45.7	43.5	44.3	44.6	43.1	43.1	44.9	45.7	43.8	42.7	42.4	42.1	41.5	41.6	42.4	42.9
24. Tax burden	36.6	32.9	32.5	31.9	33.0	33.6	34.6	34.6	31.2	31.4	31.8	32.1	31.9	32.0	32.5	33.3	33.4	33.5
25. Net lending (+) or net borrowing (-)	-4.2	-3.0	-6.1	-5.0	-4.0	-3.6	-1.9	-1.9	-7.3	-7.3	-4.8	-3.7	-4.1	-3.4	-2.6	-2.4	-3.0	-3.1

Table 26C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	27.0	4.4	4.2	9.4	8.9	10.5	13.3	13.3	-4.8	13.1	8.9	-2.4	0.4	3.7	4.6	6.7	4.9	4.4
2. Current taxes on income and wealth	19.6	3.5	-0.4	10.4	15.8	15.9	24.7	24.7	-8.7	-1.6	9.1	7.6	-2.0	4.9	6.9	4.8	6.0	6.5
3. Social contributions	28.3	5.0	2.7	5.7	6.5	6.7	8.8	8.8	5.7	2.9	11.3	11.5	4.3	3.6	6.8	6.2	4.7	5.0
4. Of which actual social contributions	28.3	4.7	2.6	5.7	6.6	6.7	9.1	9.1	5.5	2.6	11.7	11.8	4.1	3.6	7.1	6.4	4.7	5.0
5. Other current revenue, including sales	14.7	12.3	-1.5	0.6	14.2	9.6	-1.1	-1.1	3.3	0.4	2.2	10.0	-3.6	4.2	3.2	-4.5	0.0	4.0
6. Total current revenue	23.7	5.4	2.0	7.0	10.0	10.0	11.8	11.8	-1.4	5.2	8.8	5.4	0.8	3.9	5.6	4.8	4.5	5.0
7. Government consumption expenditure	22.6	12.2	5.9	6.7	6.3	9.1	8.8	8.8	7.3	7.6	2.3	3.3	2.8	3.9	3.7	3.7	4.6	5.0
8. Collective consumption	21.9	11.0	9.3	6.6	5.2	8.9	8.7	8.7	5.1	8.4	0.7	2.8	2.6	4.3	2.2	3.9	4.2	4.5
9. Social transfers in kind	23.8	13.2	3.0	6.7	7.2	9.2	8.8	8.8	9.2	7.0	3.8	3.7	3.0	3.6	4.9	3.6	4.9	5.4
10. Compensation of employees	23.7	11.4	3.6	3.8	6.1	5.5	8.7	8.7	8.2	5.5	3.8	1.9	2.3	4.0	3.1	3.6	3.8	5.2
11. Intermediate consumption	30.6	10.7	3.1	5.3	1.0	8.9	8.8	8.8	1.0	13.3	-1.5	4.1	1.4	4.8	4.0	4.4	4.2	3.2
12. Social transfers other than in kind	26.0	6.6	3.7	3.8	4.0	4.5	3.6	3.6	10.3	6.2	2.6	5.0	5.2	3.3	3.9	9.9	7.2	7.6
13. Social transfers in kind via market producers	2.8	27.2	8.0	15.9	-4.4	21.1	3.4	3.4	11.8	0.8	0.9	8.9	5.1	2.3	5.6	3.9	4.9	5.2
14. Interest	-0.4	14.4	7.3	0.8	-3.5	3.8	2.1	2.1	23.7	6.9	10.2	9.2	-4.2	-19.3	-5.8	-1.6	2.1	5.3
15. Subsidies	33.5	2.0	-1.5	72.3	-6.2	20.5	19.3	19.3	-6.6	7.9	-9.5	-3.3	-3.0	2.2	-23.4	-5.8	4.6	4.7
16. Other current expenditure 1)	0.1	0.1	0.0	0.2	0.9	0.3	0.0	0.0	-0.2	-0.1	0.0	0.1	0.0	-0.2	0.1	0.0	0.0	0.0
17. Total current expenditure	22.4	10.1	4.0	6.0	5.4	7.4	6.4	6.4	7.8	6.6	2.7	4.6	2.8	1.6	3.1	5.8	5.2	5.8
18. Gross saving 1)	0.5	-1.7	-0.7	0.4	1.7	1.0	1.9	1.9	-3.4	-0.5	2.2	0.3	-0.7	0.9	0.9	-0.3	-0.2	-0.3
19. Capital transfers received	6607.1	49.6	-405.4	97.9	754.3	-4.1	4.3	4.3	37.2	135.2	46.4	-21.2	-24.6	30.1	-5.1	-25.3	56.0	34.2
20. Total revenue	33.6	5.4	2.2	7.1	11.4	9.8	11.7	11.7	-0.9	7.2	10.1	4.3	-0.1	4.6	5.3	4.0	5.6	5.9
21. Gross fixed capital formation	38.7	-31.2	2.5	13.9	24.6	27.4	24.0	24.0	11.9	17.4	13.4	-16.0	-11.1	13.3	2.1	-3.5	9.4	10.0
22. Other capital expenditure 1)	4.0	0.1	0.6	-0.6	0.6	-0.1	-0.3	-0.3	0.1	-0.3	-0.1	-0.1	-0.1	0.1	0.0	-0.4	0.5	0.0
23. Total expenditure	33.8	7.5	5.3	5.0	8.1	8.7	7.4	7.4	8.5	7.1	3.8	1.5	1.0	3.0	3.1	3.7	6.8	6.1
24. Tax burden	25.1	4.3	2.6	8.4	9.6	10.1	14.4	14.4	-2.4	6.1	9.9	4.7	1.3	3.9	6.1	6.2	5.1	5.1
25. Net lending (+) or net borrowing (-)	-0.4	-0.7	-1.2	1.0	1.1	0.4	1.7	1.7	-3.7	-0.1	2.5	1.1	-0.4	0.6	0.9	0.1	-0.5	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	4.2	4.8	6.1	5.0	4.0	3.6	1.9	1.9	7.3	7.3	4.8	3.7	4.1	3.4	2.6	2.4	3.0	3.1
2. Interest payments (% of GDP)	5.6	3.1	3.0	2.7	2.5	2.4	2.2	2.2	2.5	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.6	1.6
3. Implicit interest rate 2)	:	8.9	7.4	6.4	5.8	5.5	5.1	5.1	5.7	5.3	5.1	5.1	4.7	3.6	3.7	3.4	3.2	3.1
4. Nominal GDP growth rate	36.9	4.4	4.4	10.3	6.2	8.0	11.0	11.0	6.7	5.3	8.4	4.0	1.7	3.8	4.6	3.5	4.7	5.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.2	4.8	6.1	5.0	4.0	3.6	1.9	1.9	7.3	7.3	4.8	3.7	4.1	3.4	2.6	2.4	3.0	3.1
6. Contribution of nominal GDP growth	:	-1.5	-1.7	-4.4	-2.6	-3.4	-4.7	-4.7	-2.9	-2.5	-4.1	-2.1	-0.9	-2.0	-2.2	-1.7	-2.4	-2.6
7. Stock-flow adjustment 3)	:	-2.4	0.5	-2.2	0.0	0.4	0.0	0.0	-1.2	-1.0	0.4	-2.3	-1.2	-6.8	0.5	1.5	1.1	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.4	1.7	3.1	2.3	1.5	1.2	-0.3	-0.3	4.8	4.9	2.3	1.0	1.5	1.5	0.8	0.8	1.3	1.5
9. Snow-ball effect	:	1.6	1.2	-1.6	-0.1	-1.1	-2.5	-2.5	-0.5	0.0	-1.6	0.6	1.6	-0.1	-0.4	-0.1	-0.7	-1.0
10. Stock-flow adjustment 3)	:	-2.4	0.5	-2.2	0.0	0.4	0.0	0.0	-1.2	-1.0	0.4	-2.3	-1.2	-6.8	0.5	1.5	1.1	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	0.9	4.8	-1.5	1.4	0.5	-2.8	-2.8	3.1	3.9	1.0	-0.7	2.0	-5.5	0.9	2.2	1.7	0.5
12. Level of gross debt (end of year)	47.6	37.3	46.6	45.0	46.4	46.9	44.2	44.2	49.4	53.3	54.4	53.7	55.7	50.2	51.1	53.4	55.0	55.5

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

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

3) Line 7 = line 10.

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

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

Table 27A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Romania

(Mrd RON)

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	0.7	9.6	24.2	29.0	37.2	44.2	51.9	51.9	54.4	62.8	73.3	78.0	81.0	85.0	94.6	88.8	88.3	93.3
2. Current taxes on income and wealth	0.8	5.8	11.8	15.9	15.4	20.7	27.9	27.9	31.5	30.6	34.0	34.5	37.6	41.4	47.0	49.3	52.0	56.3
3. Social contributions	0.6	9.3	19.5	23.9	29.6	35.6	43.6	43.6	51.3	49.6	50.8	52.0	54.8	57.0	57.6	61.6	65.6	69.7
4. Of which actual social contributions	0.6	9.0	18.8	22.8	27.9	33.7	40.8	40.8	47.6	45.8	50.8	52.0	54.8	57.0	57.6	61.6	65.6	69.7
5. Other current revenue, including sales	0.3	2.6	7.4	10.2	10.5	13.9	18.9	18.9	22.1	28.0	28.3	26.7	29.0	27.0	31.4	32.7	34.9	37.5
6. Total current revenue	2.4	27.4	63.0	79.0	92.8	114.4	142.3	142.3	159.3	171.0	186.4	191.2	202.5	210.4	230.7	232.3	240.9	256.7
7. Government consumption expenditure	0.9	13.6	32.0	37.5	48.3	56.5	68.3	68.3	88.5	83.6	82.2	88.3	91.9	94.1	97.5	105.9	110.8	116.6
8. Collective consumption	0.5	7.6	16.8	19.8	25.7	29.7	37.2	37.2	46.7	44.0	44.8	49.9	50.1	50.5	51.9	54.9	57.5	60.5
9. Social transfers in kind	0.4	6.1	15.2	17.7	22.6	26.8	31.1	31.1	41.8	39.6	37.4	38.4	41.8	43.6	45.6	50.9	53.3	56.1
10. Compensation of employees	0.5	6.4	16.1	20.1	25.3	31.9	40.4	40.4	54.8	50.6	44.1	46.4	51.7	51.4	54.6	63.5	67.0	71.1
11. Intermediate consumption	0.5	7.6	13.3	13.8	18.6	20.9	27.1	27.1	32.1	28.9	32.4	35.6	36.4	37.9	40.2	42.6	45.0	47.8
12. Social transfers other than in kind	0.7	7.9	16.9	22.0	26.1	30.4	38.3	38.3	63.8	67.6	66.8	66.5	68.1	70.0	75.2	79.7	83.0	86.6
13. Social transfers in kind via market producers	0.0	0.2	0.4	2.1	2.6	2.8	3.6	3.6	3.4	5.7	7.5	5.7	6.4	6.7	6.5	4.8	5.1	5.4
14. Interest	0.1	3.2	3.2	3.6	3.6	2.9	3.0	3.0	7.7	8.0	9.1	10.5	11.2	11.0	11.6	12.0	13.0	14.2
15. Subsidies	0.3	1.8	3.9	5.0	5.0	6.8	6.4	6.4	5.6	5.4	4.8	3.9	3.4	3.2	3.5	3.7	3.9	4.2
16. Other current expenditure	0.1	0.4	2.4	3.0	2.6	3.1	8.0	8.0	9.3	10.1	12.0	15.1	12.1	15.4	17.2	17.5	19.0	20.8
17. Total current expenditure	2.3	27.6	56.3	69.6	83.7	98.9	126.8	126.8	176.7	176.4	176.7	183.7	189.3	195.7	208.9	223.7	236.0	250.0
18. Gross saving	0.2	-0.2	6.7	9.4	9.1	15.5	15.5	15.5	-17.4	-5.3	9.8	7.4	13.2	14.7	21.8	8.6	4.9	6.7
19. Capital transfers received	0.0	0.1	0.1	1.0	0.9	0.4	5.6	5.6	1.5	3.5	4.1	8.7	9.7	14.0	18.1	9.4	14.3	17.1
20. Total revenue	2.5	27.4	63.1	80.0	93.7	114.8	147.9	147.9	160.7	174.5	190.5	199.9	212.2	224.4	248.8	241.7	255.1	273.8
21. Gross fixed capital formation	0.3	2.8	6.9	6.9	8.2	18.0	26.2	26.2	30.6	30.2	30.7	28.6	28.8	28.5	36.7	28.6	35.9	41.1
22. Other capital expenditure	0.0	0.8	2.6	6.2	4.2	5.3	6.6	6.6	1.8	4.7	13.8	9.4	7.4	5.9	8.6	11.1	9.5	10.1
23. Total expenditure	2.6	31.2	65.9	82.7	96.1	122.2	159.6	159.6	209.1	211.3	221.1	221.7	225.5	230.0	254.2	263.4	281.4	301.2
24. Tax burden	2.1	24.7	54.8	67.7	80.5	98.3	121.2	121.2	134.0	139.6	158.5	165.5	174.2	183.2	199.8	200.1	206.5	219.8
25. Net lending (+) or net borrowing (-)	-0.2	-3.7	-2.8	-2.7	-2.4	-7.4	-11.8	-11.8	-48.3	-36.7	-30.6	-21.8	-13.3	-5.6	-5.4	-21.7	-26.3	-27.4

Table 27B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Romania

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

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	9.3	11.9	12.2	11.7	12.8	12.7	12.4	12.4	10.7	11.8	13.0	13.1	12.7	12.7	13.3	11.6	10.9	10.9
2. Current taxes on income and wealth	10.6	7.2	5.9	6.4	5.3	6.0	6.7	6.7	6.2	5.7	6.0	5.8	5.9	6.2	6.6	6.4	6.4	6.6
3. Social contributions	7.8	11.4	9.8	9.6	10.2	10.3	10.4	10.4	10.0	9.3	9.0	8.7	8.6	8.5	8.1	8.1	8.1	8.1
4. Of which actual social contributions	7.6	11.0	9.4	9.2	9.6	9.7	9.8	9.8	9.3	8.6	9.0	8.7	8.6	8.5	8.1	8.1	8.1	8.1
5. Other current revenue, including sales	4.2	3.2	3.7	4.1	3.6	4.0	4.5	4.5	4.3	5.2	5.0	4.5	4.6	4.0	4.4	4.3	4.3	4.4
6. Total current revenue	31.8	33.7	31.7	31.8	31.9	33.0	34.0	34.0	31.2	32.0	33.0	32.1	31.8	31.5	32.4	30.4	29.7	29.9
7. Government consumption expenditure	12.2	16.8	16.1	15.1	16.6	16.3	16.3	16.3	17.3	15.7	14.5	14.8	14.4	14.1	13.7	13.9	13.7	13.6
8. Collective consumption	6.4	9.3	8.5	7.9	8.8	8.6	8.9	8.9	9.1	8.2	7.9	8.4	7.9	7.6	7.3	7.2	7.1	7.0
9. Social transfers in kind	5.8	7.5	7.6	7.1	7.8	7.7	7.4	7.4	8.2	7.4	6.6	6.5	6.6	6.5	6.4	6.7	6.6	6.5
10. Compensation of employees	6.6	7.9	8.1	8.1	8.7	9.2	9.7	9.7	10.7	9.5	7.8	7.8	8.1	7.7	7.7	8.3	8.3	8.3
11. Intermediate consumption	6.1	9.4	6.7	5.6	6.4	6.0	6.5	6.5	6.3	5.4	5.7	6.0	5.7	5.7	5.6	5.6	5.6	5.6
12. Social transfers other than in kind	9.2	9.7	8.5	8.8	9.0	8.7	9.2	9.2	12.5	12.7	11.8	11.2	10.7	10.5	10.6	10.4	10.2	10.1
13. Social transfers in kind via market producers	0.4	0.3	0.2	0.8	0.9	0.8	0.8	0.8	0.7	1.1	1.3	1.0	1.0	1.0	0.9	0.6	0.6	0.6
14. Interest	1.6	3.9	1.6	1.4	1.2	0.8	0.7	0.7	1.5	1.5	1.6	1.8	1.8	1.6	1.6	1.6	1.6	1.7
15. Subsidies	4.0	2.3	1.9	2.0	1.7	2.0	1.5	1.5	1.1	1.0	0.9	0.7	0.5	0.5	0.5	0.5	0.5	0.5
16. Other current expenditure	1.6	0.5	1.2	1.2	0.9	0.9	1.9	1.9	1.8	1.9	2.1	2.5	1.9	2.3	2.4	2.3	2.4	2.4
17. Total current expenditure	29.5	33.9	28.3	28.0	28.8	28.5	30.3	30.3	34.6	33.0	31.3	30.9	29.7	29.3	29.3	29.3	29.1	29.1
18. Gross saving	2.3	-0.2	3.4	3.8	3.1	4.5	3.7	3.7	-3.4	-1.0	1.7	1.2	2.1	2.2	3.1	1.1	0.6	0.8
19. Capital transfers received	0.3	0.1	0.0	0.4	0.3	0.1	1.3	1.3	0.3	0.7	0.7	1.5	1.5	2.1	2.5	1.2	1.8	2.0
20. Total revenue	32.1	33.8	31.7	32.2	32.3	33.1	35.4	35.4	31.5	32.7	33.7	33.6	33.3	33.6	34.9	31.6	31.5	31.9
21. Gross fixed capital formation	4.1	3.4	3.5	2.8	2.8	5.2	6.3	6.3	6.0	5.7	5.4	4.8	4.5	4.3	5.1	3.7	4.4	4.8
22. Other capital expenditure	0.5	1.0	1.3	2.5	1.4	1.5	1.6	1.6	0.4	0.9	2.4	1.6	1.2	0.9	1.2	1.5	1.2	1.2
23. Total expenditure	34.1	38.3	33.1	33.2	33.1	35.2	38.2	38.2	40.9	39.6	39.1	37.2	35.4	34.4	35.7	34.5	34.7	35.1
24. Tax burden	27.4	30.3	27.6	27.2	27.7	28.3	29.0	29.0	26.2	26.2	28.0	27.8	27.3	27.4	28.0	26.2	25.5	25.6
25. Net lending (+) or net borrowing (-)	-2.0	-4.6	-1.4	-1.1	-0.8	-2.1	-2.8	-2.8	-9.5	-6.9	-5.4	-3.7	-2.1	-0.8	-0.8	-2.8	-3.2	-3.2

Table 27C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	41.1	43.4	37.1	19.9	28.3	18.5	17.5	17.5	-10.7	15.5	16.6	6.4	3.9	4.9	11.3	-6.2	-0.5	5.6
2. Current taxes on income and wealth	38.3	36.0	34.7	34.4	-3.1	34.8	34.6	34.6	-8.8	-2.9	11.1	1.4	9.1	10.1	13.6	4.7	5.5	8.3
3. Social contributions	42.0	47.6	15.6	22.3	24.1	20.1	22.6	22.6	-1.4	-3.3	2.5	2.3	5.5	4.0	1.1	7.0	6.5	6.1
4. Of which actual social contributions	41.6	47.7	14.9	21.6	22.4	20.6	21.4	21.4	-2.1	-3.8	11.0	2.3	5.5	4.0	1.1	7.0	6.5	6.1
5. Other current revenue, including sales	25.8	38.4	10.2	37.3	2.8	32.8	35.4	35.4	-3.1	26.8	1.2	-5.6	8.5	-6.9	16.4	4.0	6.9	7.3
6. Total current revenue	38.4	42.6	25.8	25.4	17.4	23.3	24.4	24.4	-6.4	7.4	9.0	2.5	5.9	3.9	9.7	0.7	3.7	6.6
7. Government consumption expenditure	42.6	47.9	42.0	16.9	29.0	16.9	20.9	20.9	-0.4	-5.5	-1.7	7.4	4.1	2.5	3.6	8.6	4.7	5.2
8. Collective consumption	26.1	66.3	73.0	17.3	30.1	15.6	25.3	25.3	3.3	-5.8	1.8	11.4	0.5	0.9	2.7	5.8	4.7	5.2
9. Social transfers in kind	60.8	30.0	18.4	16.5	27.7	18.4	16.1	16.1	-4.3	-5.2	-5.5	2.6	8.7	4.4	4.6	11.8	4.7	5.2
10. Compensation of employees	44.6	42.4	24.7	24.7	25.5	26.4	26.6	26.6	1.3	-7.6	-12.9	5.1	11.5	-0.5	6.2	16.3	5.4	6.1
11. Intermediate consumption	44.8	44.5	26.7	3.7	34.7	12.3	29.5	29.5	-5.2	-10.1	12.2	10.1	2.2	4.2	6.0	5.8	5.8	6.1
12. Social transfers other than in kind	47.0	37.7	19.1	29.7	18.7	16.3	26.3	26.3	19.6	6.0	-1.2	-0.4	2.3	2.8	7.4	6.0	4.2	4.3
13. Social transfers in kind via market producers	46.4	17.9	11.0	367.6	22.0	11.0	24.9	24.9	-26.0	69.8	31.1	-23.3	11.5	4.6	-3.0	-26.2	5.8	6.1
14. Interest	69.0	14.6	-15.6	13.0	0.0	-19.4	3.0	3.0	109.2	4.4	13.4	15.1	7.0	-1.5	5.5	2.9	8.5	9.6
15. Subsidies	56.8	47.1	64.5	28.7	-0.4	37.3	-5.9	-5.9	-2.4	-3.9	-10.4	-19.2	-11.2	-7.6	10.5	5.3	5.8	6.1
16. Other current expenditure 1)	-0.8	0.1	0.0	0.0	-0.3	0.0	1.0	1.0	0.4	0.1	0.2	0.4	-0.6	0.4	0.1	-0.1	0.1	0.1
17. Total current expenditure	44.7	38.4	22.3	23.6	20.3	18.1	28.3	28.3	8.5	-0.2	0.2	4.0	3.0	3.4	6.7	7.1	5.5	5.9
18. Gross saving 1)	-1.4	1.1	0.7	0.4	-0.7	1.4	-0.8	-0.8	-4.8	2.4	2.7	-0.5	0.8	0.1	0.9	-1.9	-0.5	0.2
19. Capital transfers received	-100.0	349.8	-0.3	910.6	-2.9	-61.7	1430.7	1430.7	-63.6	142.1	16.7	112.2	11.8	43.4	29.7	-48.2	52.0	19.8
20. Total revenue	37.1	42.9	25.7	26.8	17.2	22.5	28.8	28.8	-7.8	8.6	9.2	4.9	6.2	5.7	10.9	-2.8	5.5	7.3
21. Gross fixed capital formation	41.0	208.8	40.8	-0.3	18.5	119.7	45.6	45.6	-12.6	-1.2	1.5	-6.8	0.7	-1.1	28.9	-22.1	25.4	14.7
22. Other capital expenditure 1)	0.1	-0.5	-0.1	1.2	-1.0	0.1	0.1	0.1	-0.7	0.5	1.6	-0.9	-0.4	-0.3	0.3	0.2	-0.3	0.0
23. Total expenditure	44.7	44.0	24.0	25.5	16.2	27.1	30.7	30.7	2.8	1.1	4.7	0.3	1.7	2.0	10.5	3.6	6.8	7.1
24. Tax burden	40.1	44.2	28.1	23.6	18.9	22.1	23.3	23.3	-7.5	4.2	13.5	4.4	5.3	5.2	9.0	0.2	3.2	6.5
25. Net lending (+) or net borrowing (-)	-1.6	-0.2	0.5	0.3	0.3	-1.3	-0.7	-0.7	-3.9	2.6	1.5	1.7	1.6	1.2	0.1	-2.1	-0.4	0.0

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	2.0	3.4	1.4	1.1	0.8	2.1	2.8	2.8	9.5	6.9	5.4	3.7	2.1	0.8	0.8	2.8	3.2	3.2
2. Interest payments (% of GDP)	1.6	3.4	1.6	1.4	1.2	0.8	0.7	0.7	1.5	1.5	1.6	1.8	1.8	1.6	1.6	1.6	1.6	1.7
3. Implicit interest rate 2)	:	22.2	8.4	8.4	7.7	6.3	7.0	7.0	11.1	6.8	5.7	5.4	5.0	4.6	4.4	4.4	4.4	4.4
4. Nominal GDP growth rate	44.9	45.6	30.2	25.1	16.8	19.5	20.5	20.5	-2.6	4.6	5.8	5.4	7.1	4.8	6.7	7.2	6.0	6.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.0	3.4	1.4	1.1	0.8	2.1	2.8	2.8	9.5	6.9	5.4	3.7	2.1	0.8	0.8	2.8	3.2	3.2
6. Contribution of nominal GDP growth	:	-7.0	-5.7	-4.3	-2.7	-2.6	-2.1	-2.1	0.4	-1.0	-1.7	-1.7	-2.5	-1.7	-2.5	-2.5	-2.2	-2.3
7. Stock-flow adjustment 3)	:	6.9	0.9	0.5	-1.1	-3.0	-0.3	-0.3	0.2	0.8	0.5	1.1	0.9	2.5	0.2	0.7	0.3	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.4	0.0	-0.2	-0.3	-0.4	1.3	2.1	2.1	8.0	5.4	3.8	1.9	0.3	-0.8	-0.9	1.3	1.6	1.5
9. Snow-ball effect	:	-3.6	-4.2	-2.9	-1.4	-1.7	-1.4	-1.4	1.9	0.5	0.0	0.0	-0.7	-0.1	-0.8	-1.0	-0.6	-0.6
10. Stock-flow adjustment 3)	:	6.9	0.9	0.5	-1.1	-3.0	-0.3	-0.3	0.2	0.8	0.5	1.1	0.9	2.5	0.2	0.7	0.3	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	3.3	-3.4	-2.7	-2.9	-3.4	0.5	0.5	10.0	6.7	4.3	3.1	0.5	1.6	-1.5	1.0	1.3	1.3
12. Level of gross debt (end of year)	6.6	25.7	21.3	18.6	15.7	12.3	12.7	12.7	23.2	29.9	34.2	37.3	37.8	39.4	37.9	38.9	40.2	41.5

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 28A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Sweden

(Mrd SEK)

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	405	539	611	627	655	683	725	725	744	782	802	817	835	860	917	979	1025	1066
2. Current taxes on income and wealth	355	509	510	554	608	654	664	664	608	640	645	642	671	701	769	800	847	894
3. Social contributions	112	128	113	117	111	107	116	116	124	127	136	138	142	147	155	162	170	176
4. Of which actual social contributions	102	126	110	113	108	103	112	112	119	122	131	133	137	141	148	155	162	168
5. Other current revenue, including sales	188	172	181	187	204	211	239	239	244	249	258	258	261	253	256	258	261	263
6. Total current revenue	1060	1348	1415	1484	1578	1655	1744	1744	1721	1797	1841	1856	1909	1961	2098	2199	2302	2400
7. Government consumption expenditure	481	584	688	701	723	762	793	793	861	886	921	955	993	1032	1085	1156	1216	1256
8. Collective consumption	147	179	189	193	196	206	213	213	239	246	257	271	283	291	301	312	324	336
9. Social transfers in kind	334	405	500	508	526	555	581	581	622	640	664	684	710	740	783	844	892	920
10. Compensation of employees	254	294	350	362	371	388	407	407	424	433	446	465	481	500	522	554	582	603
11. Intermediate consumption	178	195	220	223	232	248	256	256	286	295	306	311	321	329	341	356	370	379
12. Social transfers other than in kind	324	353	416	426	435	447	449	449	488	492	492	516	539	545	561	581	605	630
13. Social transfers in kind via market producers	38	57	74	73	76	81	86	86	103	113	120	125	132	141	154	169	182	188
14. Interest	97	79	57	48	52	51	56	56	39	38	42	35	31	28	20	17	17	23
15. Subsidies	66	36	39	38	41	45	47	47	51	55	60	62	63	67	67	68	69	70
16. Other current expenditure	133	166	181	192	199	202	200	200	207	215	216	219	232	238	247	263	276	288
17. Total current expenditure	1089	1180	1338	1363	1406	1462	1500	1500	1598	1642	1682	1732	1800	1847	1912	2007	2100	2181
18. Gross saving	-29	168	77	121	172	193	244	244	123	155	160	124	109	113	186	193	202	218
19. Capital transfers received	5	5	5	5	6	4	4	4	3	3	4	15	14	6	12	3	3	3
20. Total revenue	1065	1353	1421	1489	1584	1659	1748	1748	1724	1800	1845	1870	1924	1967	2109	2203	2305	2403
21. Gross fixed capital formation	97	94	112	115	119	128	135	135	148	159	162	168	168	173	176	186	200	209
22. Other capital expenditure	11	2	6	3	7	2	3	3	2	2	8	7	8	9	13	10	10	10
23. Total expenditure	1197	1276	1456	1481	1533	1592	1638	1638	1748	1803	1852	1906	1976	2029	2102	2202	2310	2400
24. Tax burden	869	1180	1237	1301	1376	1446	1507	1507	1477	1549	1584	1597	1648	1708	1841	1941	2041	2136
25. Net lending (+) or net borrowing (-)	-132	77	-36	8	52	67	109	109	-24	-3	-7	-36	-52	-63	8	0	-5	3

Table 28B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Sweden

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

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	21.5	22.7	22.8	22.3	22.5	22.0	22.0	22.0	22.6	22.2	21.9	22.2	22.2	21.8	21.9	22.2	22.2	22.1
2. Current taxes on income and wealth	18.9	21.4	19.1	19.8	20.9	21.1	20.1	20.1	18.5	18.2	17.6	17.4	17.8	17.8	18.4	18.1	18.3	18.5
3. Social contributions	5.9	5.4	4.2	4.2	3.8	3.5	3.5	3.5	3.8	3.6	3.7	3.8	3.8	3.7	3.7	3.7	3.7	3.6
4. Of which actual social contributions	5.4	5.3	4.1	4.0	3.7	3.3	3.4	3.4	3.6	3.5	3.6	3.6	3.6	3.6	3.5	3.5	3.5	3.5
5. Other current revenue, including sales	10.0	7.2	6.8	6.6	7.0	6.8	7.2	7.2	7.4	7.1	7.1	7.0	6.9	6.4	6.1	5.8	5.6	5.5
6. Total current revenue	56.3	56.6	52.9	52.9	54.3	53.4	52.9	52.9	52.3	51.1	50.4	50.4	50.6	49.8	50.2	49.8	49.8	49.7
7. Government consumption expenditure	25.5	24.5	25.7	25.0	24.9	24.6	24.1	24.1	26.2	25.2	25.2	25.9	26.3	26.2	25.9	26.2	26.3	26.0
8. Collective consumption	7.8	7.5	7.0	6.9	6.8	6.7	6.4	6.4	7.3	7.0	7.0	7.4	7.5	7.4	7.2	7.1	7.0	7.0
9. Social transfers in kind	17.7	17.0	18.7	18.1	18.1	17.9	17.6	17.6	18.9	18.2	18.1	18.6	18.8	18.8	18.7	19.1	19.3	19.1
10. Compensation of employees	13.5	12.4	13.1	12.9	12.8	12.5	12.3	12.3	12.9	12.3	12.2	12.6	12.8	12.7	12.5	12.5	12.6	12.5
11. Intermediate consumption	9.4	8.2	8.2	8.0	8.0	8.0	7.8	7.8	8.7	8.4	8.4	8.4	8.5	8.4	8.2	8.0	8.0	7.8
12. Social transfers other than in kind	17.2	14.8	15.6	15.2	15.0	14.4	13.6	13.6	14.8	14.0	13.4	14.0	14.3	13.8	13.4	13.2	13.1	13.0
13. Social transfers in kind via market producers	2.0	2.4	2.8	2.6	2.6	2.6	2.6	2.6	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.9
14. Interest	5.1	3.3	2.1	1.7	1.8	1.7	1.7	1.7	1.2	1.1	1.2	1.0	0.8	0.7	0.5	0.4	0.4	0.5
15. Subsidies	3.5	1.5	1.5	1.4	1.4	1.5	1.4	1.4	1.5	1.6	1.6	1.7	1.7	1.7	1.6	1.5	1.5	1.4
16. Other current expenditure	7.1	7.0	6.7	6.9	6.9	6.5	6.1	6.1	6.3	6.1	5.9	5.9	6.2	6.1	5.9	5.9	6.0	6.0
17. Total current expenditure	57.8	49.6	50.0	48.6	48.4	47.2	45.5	45.5	48.6	46.6	46.0	47.0	47.7	46.9	45.7	45.4	45.4	45.2
18. Gross saving	-1.6	7.0	2.9	4.3	5.9	6.2	7.4	7.4	3.7	4.4	4.4	3.4	2.9	2.9	4.4	4.4	4.4	4.5
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.4	0.2	0.3	0.1	0.1	0.1
20. Total revenue	56.5	56.8	53.1	53.1	54.5	53.5	53.0	53.0	52.4	51.1	50.5	50.8	51.0	50.0	50.5	49.8	49.9	49.8
21. Gross fixed capital formation	5.1	3.9	4.2	4.1	4.1	4.1	4.1	4.1	4.5	4.5	4.4	4.6	4.5	4.4	4.2	4.2	4.3	4.3
22. Other capital expenditure	0.6	0.1	0.2	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2
23. Total expenditure	63.5	53.6	54.4	52.8	52.7	51.4	49.7	49.7	53.1	51.2	50.6	51.7	52.4	51.5	50.3	49.8	50.0	49.7
24. Tax burden	46.1	49.6	46.2	46.4	47.3	46.6	45.7	45.7	44.9	44.0	43.3	43.3	43.7	43.4	44.0	43.9	44.1	44.2
25. Net lending (+) or net borrowing (-)	-7.0	3.2	-1.3	0.3	1.8	2.2	3.3	3.3	-0.7	-0.1	-0.2	-1.0	-1.4	-1.6	0.2	0.0	-0.1	0.1

Table 28C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	6.7	-0.1	3.3	2.6	4.5	4.4	6.1	6.1	-1.7	5.1	2.6	1.8	2.3	2.9	6.7	6.7	4.7	4.1
2. Current taxes on income and wealth	7.5	10.2	7.5	8.6	9.8	7.5	1.6	1.6	-4.2	5.1	0.9	-0.4	4.4	4.6	9.7	4.0	5.9	5.5
3. Social contributions	11.8	19.7	3.5	3.2	-4.6	-3.8	8.5	8.5	0.4	2.4	7.7	1.3	2.9	3.3	5.5	4.7	4.4	3.9
4. Of which actual social contributions	12.7	20.2	3.5	3.2	-5.0	-4.0	8.7	8.7	0.1	2.3	7.7	1.1	2.9	3.1	5.3	4.7	4.4	3.8
5. Other current revenue, including sales	-1.9	0.9	3.1	2.8	9.2	3.6	13.2	13.2	-4.1	1.9	3.6	0.2	1.0	-3.2	1.3	0.8	0.9	1.0
6. Total current revenue	6.0	5.4	4.8	4.9	6.3	4.9	5.4	5.4	-2.8	4.4	2.5	0.8	2.9	2.7	7.0	4.8	4.7	4.2
7. Government consumption expenditure	4.1	2.6	5.2	1.8	3.1	5.4	4.2	4.2	3.3	3.0	3.9	3.7	4.0	3.9	5.1	6.6	5.2	3.3
8. Collective consumption	1.6	4.3	3.9	2.2	1.9	5.1	2.9	2.9	5.3	3.2	4.4	5.4	4.4	2.9	3.5	3.7	3.7	3.7
9. Social transfers in kind	5.1	1.9	5.6	1.7	3.5	5.5	4.7	4.7	2.5	2.9	3.7	3.0	3.8	4.3	5.8	7.7	5.7	3.2
10. Compensation of employees	5.4	4.8	6.8	3.2	2.6	4.5	4.8	4.8	0.3	2.1	3.0	4.3	3.6	3.8	4.6	6.1	4.9	3.7
11. Intermediate consumption	-2.1	-0.1	2.7	1.3	3.7	7.1	3.2	3.2	4.7	3.2	3.7	1.5	3.3	2.6	3.5	4.4	4.0	2.3
12. Social transfers other than in kind	-2.1	2.2	7.3	2.4	2.1	2.7	0.5	0.5	5.7	0.7	0.0	4.9	4.6	1.0	2.9	3.6	4.1	4.1
13. Social transfers in kind via market producers	8.3	17.0	5.3	-1.4	3.9	6.1	6.6	6.6	11.3	9.4	6.3	3.5	5.9	6.9	8.8	9.7	7.9	3.6
14. Interest	3.9	-8.2	-23.5	-15.4	7.1	-1.0	8.8	8.8	-28.1	-1.6	10.1	-16.7	-11.0	-11.8	-28.6	-15.2	3.8	35.2
15. Subsidies	-11.2	-13.6	4.2	-2.7	7.4	11.0	3.0	3.0	2.6	9.5	7.8	3.7	1.5	5.9	0.4	1.2	1.6	1.8
16. Other current expenditure 1)	-0.3	-0.4	0.4	0.1	0.0	-0.3	-0.5	-0.5	0.2	-0.2	-0.2	0.0	0.2	-0.1	-0.1	0.0	0.0	0.0
17. Total current expenditure	0.1	1.5	4.8	1.9	3.1	4.0	2.6	2.6	2.3	2.8	2.4	3.0	3.9	2.6	3.5	5.0	4.7	3.9
18. Gross saving 1)	3.3	1.9	0.0	1.4	1.6	0.3	1.2	1.2	-2.4	0.7	0.0	-1.0	-0.5	0.0	1.6	-0.1	0.0	0.1
19. Capital transfers received	-8.4	7.0	-8.0	3.1	18.9	-38.6	-10.6	-10.6	7.1	-5.0	19.4	289.2	-1.9	-58.0	92.3	-72.7	1.6	2.0
20. Total revenue	5.9	5.4	4.7	4.8	6.4	4.7	5.3	5.3	-2.8	4.4	2.5	1.4	2.8	2.2	7.3	4.4	4.7	4.2
21. Gross fixed capital formation	-1.1	-3.7	0.7	2.4	3.6	7.2	5.6	5.6	2.3	7.5	2.1	3.5	0.2	3.0	1.9	5.2	7.8	4.2
22. Other capital expenditure 1)	-0.5	-0.2	0.0	-0.1	0.2	-0.2	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.1	-0.1	0.0	0.0
23. Total expenditure	-0.8	0.8	4.4	1.7	3.5	3.9	2.9	2.9	2.4	3.1	2.7	2.9	3.7	2.7	3.6	4.8	4.9	3.9
24. Tax burden	7.4	6.1	5.0	5.2	5.8	5.0	4.3	4.3	-2.6	4.9	2.3	0.8	3.2	3.6	7.8	5.4	5.2	4.6
25. Net lending (+) or net borrowing (-)	3.9	2.5	0.1	1.6	1.5	0.4	1.1	1.1	-2.7	0.7	-0.1	-0.8	-0.4	-0.2	1.8	-0.2	-0.1	0.2

1) Changes in GDP ratios.

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

	1995	2001	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	7.0	-1.4	1.3	-0.3	-1.8	-2.2	-3.3	-3.3	0.7	0.1	0.2	1.0	1.4	1.6	-0.2	0.0	0.1	-0.1
2. Interest payments (% of GDP)	5.1	2.6	2.1	1.7	1.8	1.7	1.7	1.7	1.2	1.1	1.2	1.0	0.8	0.7	0.5	0.4	0.4	0.5
3. Implicit interest rate 2)	:	5.4	4.5	3.7	3.9	3.7	4.2	4.2	3.1	2.9	3.2	2.6	2.2	1.8	1.1	0.9	0.9	1.3
4. Nominal GDP growth rate	8.0	4.1	4.2	4.8	3.6	6.6	6.4	6.4	-2.9	7.0	3.9	0.8	2.3	4.4	6.2	5.7	4.6	4.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.0	-1.4	1.3	-0.3	-1.8	-2.2	-3.3	-3.3	0.7	0.1	0.2	1.0	1.4	1.6	-0.2	0.0	0.1	-0.1
6. Contribution of nominal GDP growth	:	-2.0	-2.0	-2.2	-1.7	-3.0	-2.6	-2.6	1.1	-2.7	-1.4	-0.3	-0.9	-1.7	-2.6	-2.4	-1.8	-1.7
7. Stock-flow adjustment 3)	:	4.6	-0.2	1.5	3.8	0.1	1.0	1.0	1.7	-0.2	0.5	0.2	2.1	4.9	1.5	0.0	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-4.0	-0.8	-2.0	-3.6	-3.8	-5.0	-5.0	-0.5	-1.0	-1.0	0.0	0.6	0.9	-0.7	-0.4	-0.3	-0.5
9. Snow-ball effect	:	0.6	0.1	-0.5	0.1	-1.3	-0.9	-0.9	2.3	-1.6	-0.3	0.7	0.0	-1.0	-2.2	-2.0	-1.5	-1.2
10. Stock-flow adjustment 3)	:	4.6	-0.2	1.5	3.8	0.1	1.0	1.0	1.7	-0.2	0.5	0.2	2.1	4.9	1.5	0.0	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	1.2	-0.9	-1.1	0.3	-5.0	-4.9	-4.9	3.6	-2.8	-0.7	0.8	2.6	4.8	-1.3	-2.4	-1.7	-1.7
12. Level of gross debt (end of year)	69.9	51.7	48.9	47.9	48.2	43.2	38.3	38.3	40.4	37.6	36.9	37.8	40.4	45.2	43.9	41.6	39.9	38.2

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

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

3) Line 7 = line 10.

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

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

Table 29A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

United Kingdom

(Mrd GBP)

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	96.1	133.6	149.0	156.9	160.5	169.6	178.4	178.4	165.6	190.2	205.6	211.2	220.7	232.1	239.4	250.9	260.2	267.6
2. Current taxes on income and wealth	109.7	160.5	173.2	186.3	206.1	227.4	236.4	236.4	225.5	233.5	242.4	237.1	243.2	248.3	260.7	270.1	279.6	289.3
3. Social contributions	54.0	74.5	89.6	98.0	105.4	111.0	116.1	116.1	120.7	123.8	128.1	131.5	134.9	138.8	145.7	153.7	158.9	164.0
4. Of which actual social contributions	48.6	66.1	82.2	91.3	97.4	103.3	107.6	107.6	110.5	113.5	118.2	121.9	125.3	129.1	134.5	141.9	146.7	151.4
5. Other current revenue, including sales	20.8	26.9	30.4	36.2	40.6	45.6	50.7	50.7	54.7	54.1	52.2	53.7	73.6	66.4	67.7	69.3	70.5	72.1
6. Total current revenue	280.5	395.4	442.2	477.4	512.6	553.6	581.6	581.6	566.4	601.6	628.3	633.5	672.4	685.6	713.4	744.1	769.2	793.0
7. Government consumption expenditure	140.5	179.3	232.2	252.0	269.0	286.0	297.3	297.3	331.3	338.2	339.8	346.9	349.3	359.8	362.9	369.7	376.1	384.8
8. Collective consumption	57.6	76.3	96.0	103.9	109.5	113.9	116.5	116.5	125.4	127.5	127.2	129.6	128.0	130.1	130.9	134.0	136.7	139.5
9. Social transfers in kind	82.9	103.0	136.2	148.1	159.5	172.1	180.8	180.8	205.9	210.6	212.6	217.3	221.3	229.7	232.0	235.7	239.4	245.4
10. Compensation of employees	78.2	95.6	122.5	134.0	144.2	152.6	157.4	157.4	166.4	172.4	171.2	172.1	168.7	172.9	174.3	176.6	178.3	180.1
11. Intermediate consumption	50.8	68.1	89.9	100.2	108.1	118.1	125.7	125.7	149.3	148.5	146.3	148.7	156.2	159.6	163.5	166.7	170.0	174.8
12. Social transfers other than in kind	110.3	123.4	149.3	159.3	166.4	171.8	183.3	183.3	217.9	227.4	234.4	245.8	250.8	256.9	262.6	266.4	270.0	275.2
13. Social transfers in kind via market producers	11.7	18.2	26.0	28.8	30.8	33.2	34.2	34.2	37.4	38.5	39.7	40.4	40.5	43.9	42.6	43.2	44.1	45.8
14. Interest	26.2	26.6	22.5	24.2	27.1	28.7	33.1	33.1	28.3	45.4	51.8	48.4	49.6	49.1	43.9	46.5	47.5	48.5
15. Subsidies	4.5	4.1	6.5	6.2	7.2	8.7	8.9	8.9	9.4	9.2	8.0	9.1	9.1	10.0	12.1	13.1	13.5	14.1
16. Other current expenditure	16.4	25.3	31.2	32.4	35.8	36.9	38.2	38.2	41.0	46.4	43.4	43.5	45.2	40.9	39.1	39.8	41.3	42.9
17. Total current expenditure	298.0	361.3	448.0	485.1	519.5	550.0	580.7	580.7	649.7	687.7	694.8	708.2	720.1	733.3	738.0	752.1	763.8	779.1
18. Gross saving	-17.5	34.1	-5.8	-7.7	-6.8	3.6	0.8	0.8	-83.3	-86.1	-66.5	-74.7	-47.7	-47.7	-24.6	-8.1	5.4	13.8
19. Capital transfers received	1.8	2.7	3.7	3.9	5.0	4.9	5.5	5.5	5.4	3.5	3.8	4.1	6.4	6.1	7.1	7.2	7.6	8.0
20. Total revenue	282.3	398.1	445.9	481.3	517.6	558.6	587.0	587.0	571.7	605.1	632.1	637.6	678.8	691.7	720.5	751.3	776.8	800.9
21. Gross fixed capital formation	19.0	18.3	26.3	31.9	20.3	36.5	38.5	38.5	50.6	50.2	48.3	46.2	45.7	51.1	50.6	52.0	53.8	54.7
22. Other capital expenditure	9.3	6.5	11.6	9.2	23.7	12.0	12.3	12.3	26.8	17.5	13.1	21.8	11.5	11.6	13.0	13.4	13.7	14.1
23. Total expenditure	326.2	386.1	485.9	526.1	563.4	598.5	631.5	631.5	727.1	755.4	756.2	776.2	777.3	796.1	801.5	817.5	831.2	847.9
24. Tax burden	261.0	364.5	408.8	439.4	469.2	506.0	528.4	528.4	508.1	542.3	571.8	575.9	595.9	615.8	642.1	670.8	694.7	716.8
25. Net lending (+) or net borrowing (-)	-43.9	12.0	-40.0	-44.8	-45.8	-39.9	-44.5	-44.5	-155.4	-150.3	-124.1	-138.6	-98.5	-104.4	-81.1	-66.2	-54.4	-47.0

Table 29B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

United Kingdom

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

	1995	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	11.5	12.4	12.0	12.0	11.6	11.6	11.7	11.7	10.9	12.1	12.6	12.6	12.7	12.7	12.8	13.1	13.2	13.0
2. Current taxes on income and wealth	13.1	14.8	13.9	14.3	14.9	15.6	15.4	15.4	14.8	14.8	14.9	14.2	14.0	13.6	13.9	14.1	14.2	14.1
3. Social contributions	6.4	6.9	7.2	7.5	7.6	7.6	7.6	7.6	7.9	7.9	7.9	7.8	7.8	7.6	7.8	8.0	8.0	8.0
4. Of which actual social contributions	5.8	6.1	6.6	7.0	7.1	7.1	7.0	7.0	7.3	7.2	7.3	7.3	7.2	7.1	7.2	7.4	7.4	7.4
5. Other current revenue, including sales	2.5	2.5	2.4	2.8	2.9	3.1	3.3	3.3	3.6	3.4	3.2	3.2	4.2	3.6	3.6	3.6	3.6	3.5
6. Total current revenue	33.5	36.6	35.6	36.6	37.2	38.0	38.0	38.0	37.3	38.3	38.6	37.8	38.7	37.6	38.1	38.8	38.9	38.7
7. Government consumption expenditure	16.8	16.6	18.7	19.3	19.5	19.6	19.4	19.4	21.8	21.5	20.9	20.7	20.1	19.7	19.4	19.3	19.0	18.8
8. Collective consumption	6.9	7.1	7.7	8.0	7.9	7.8	7.6	7.6	8.3	8.1	7.8	7.7	7.4	7.1	7.0	7.0	6.9	6.8
9. Social transfers in kind	9.9	9.5	11.0	11.3	11.6	11.8	11.8	11.8	13.5	13.4	13.1	13.0	12.7	12.6	12.4	12.3	12.1	12.0
10. Compensation of employees	9.4	8.8	9.9	10.3	10.5	10.5	10.3	10.3	11.0	11.0	10.5	10.3	9.7	9.5	9.3	9.2	9.0	8.8
11. Intermediate consumption	6.1	6.3	7.2	7.7	7.8	8.1	8.2	8.2	9.8	9.4	9.0	8.9	9.0	8.8	8.7	8.7	8.6	8.5
12. Social transfers other than in kind	13.2	11.4	12.0	12.2	12.1	11.8	12.0	12.0	14.3	14.5	14.4	14.7	14.4	14.1	14.0	13.9	13.7	13.4
13. Social transfers in kind via market producers	1.4	1.7	2.1	2.2	2.2	2.3	2.2	2.2	2.5	2.4	2.4	2.4	2.3	2.4	2.3	2.3	2.2	2.2
14. Interest	3.1	2.5	1.8	1.9	2.0	2.0	2.2	2.2	1.9	2.9	3.2	2.9	2.9	2.7	2.3	2.4	2.4	2.4
15. Subsidies	0.5	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7
16. Other current expenditure	2.0	2.3	2.5	2.5	2.6	2.5	2.5	2.5	2.7	2.9	2.7	2.6	2.6	2.2	2.1	2.1	2.1	2.1
17. Total current expenditure	35.6	33.4	36.1	37.2	37.7	37.8	37.9	37.9	42.8	43.7	42.7	42.3	41.4	40.2	39.4	39.2	38.7	38.0
18. Gross saving	-2.1	3.2	-0.5	-0.6	-0.5	0.2	0.1	0.1	-5.5	-5.5	-4.1	-4.5	-2.7	-2.6	-1.3	-0.4	0.3	0.7
19. Capital transfers received	0.2	0.2	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.2	0.2	0.2	0.4	0.3	0.4	0.4	0.4	0.4
20. Total revenue	33.7	36.8	35.9	36.9	37.5	38.4	38.3	38.3	37.6	38.5	38.8	38.1	39.0	38.0	38.5	39.2	39.3	39.0
21. Gross fixed capital formation	2.3	1.7	2.1	2.4	1.5	2.5	2.5	2.5	3.3	3.2	3.0	2.8	2.6	2.8	2.7	2.7	2.7	2.7
22. Other capital expenditure	1.1	0.6	0.9	0.7	1.7	0.8	0.8	0.8	1.8	1.1	0.8	1.3	0.7	0.6	0.7	0.7	0.7	0.7
23. Total expenditure	39.0	35.7	39.1	40.3	40.8	41.1	41.3	41.3	47.9	48.0	46.4	46.3	44.7	43.7	42.8	42.7	42.1	41.3
24. Tax burden	31.2	33.7	32.9	33.7	34.0	34.8	34.5	34.5	33.4	34.5	35.1	34.4	34.3	33.8	34.3	35.0	35.2	34.9
25. Net lending (+) or net borrowing (-)	-5.3	1.1	-3.2	-3.4	-3.3	-2.7	-2.9	-2.9	-10.2	-9.6	-7.6	-8.3	-5.7	-5.7	-4.3	-3.5	-2.8	-2.3

Table 29C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1996	2000	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	7.6	5.8	5.0	5.3	2.3	5.7	5.2	5.2	-6.1	14.9	8.1	2.7	4.5	5.2	3.1	4.8	3.7	2.9
2. Current taxes on income and wealth	4.8	7.6	4.0	7.6	10.6	10.3	4.0	4.0	-8.5	3.5	3.8	-2.2	2.6	2.1	5.0	3.6	3.5	3.4
3. Social contributions	6.2	6.9	11.2	9.5	7.6	5.3	4.6	4.6	-1.5	2.6	3.5	2.6	2.6	2.9	5.0	5.5	3.4	3.2
4. Of which actual social contributions	4.7	6.7	15.8	11.0	6.7	6.0	4.2	4.2	-2.7	2.7	4.2	3.1	2.8	3.0	4.1	5.5	3.4	3.2
5. Other current revenue, including sales	5.2	11.4	3.2	18.9	12.2	12.4	11.1	11.1	0.8	-1.0	-3.6	2.9	37.2	-9.8	1.9	2.5	1.7	2.3
6. Total current revenue	6.1	7.1	5.7	8.0	7.4	8.0	5.0	5.0	-5.5	6.2	4.4	0.8	6.1	2.0	4.1	4.3	3.4	3.1
7. Government consumption expenditure	4.8	6.9	9.8	8.5	6.7	6.3	4.0	4.0	4.6	2.1	0.5	2.1	0.7	3.0	0.9	1.9	1.7	2.3
8. Collective consumption	2.6	7.5	8.9	8.3	5.3	4.0	2.3	2.3	1.4	1.7	-0.3	1.9	-1.3	1.7	0.6	2.4	2.0	2.0
9. Social transfers in kind	6.3	6.5	10.4	8.7	7.7	7.9	5.0	5.0	6.6	2.3	0.9	2.2	1.8	3.8	1.0	1.6	1.6	2.5
10. Compensation of employees	5.4	6.3	9.8	9.3	7.6	5.9	3.1	3.1	3.1	3.6	-0.7	0.5	-2.0	2.5	0.8	1.4	1.0	1.0
11. Intermediate consumption	3.0	8.8	9.0	11.4	7.8	9.3	6.4	6.4	7.3	-0.6	-1.4	1.6	5.0	2.2	2.5	2.0	2.0	2.8
12. Social transfers other than in kind	3.3	3.2	7.7	6.7	4.5	3.3	6.7	6.7	10.9	4.4	3.1	4.9	2.0	2.4	2.2	1.5	1.3	1.9
13. Social transfers in kind via market producers	4.9	8.5	11.3	10.6	6.9	7.8	2.9	2.9	3.6	3.0	3.2	1.8	0.1	8.4	-3.0	1.5	2.1	3.9
14. Interest	6.4	0.0	4.2	7.5	12.1	6.0	15.3	15.3	-17.3	60.4	14.0	-6.4	2.4	-1.1	-10.6	6.0	2.1	2.1
15. Subsidies	-14.9	6.6	17.9	-4.8	15.5	20.9	2.4	2.4	6.1	-2.2	-12.9	13.5	0.4	9.7	21.3	8.6	3.0	3.9
16. Other current expenditure 1)	-0.2	0.3	0.0	0.0	0.1	-0.1	0.0	0.0	0.3	0.3	-0.3	-0.1	0.0	-0.4	-0.2	0.0	0.0	0.0
17. Total current expenditure	3.6	6.3	8.7	8.3	7.1	5.9	5.6	5.6	5.8	5.8	1.0	1.9	1.7	1.8	0.6	1.9	1.5	2.0
18. Gross saving 1)	0.8	0.3	-1.0	-0.1	0.1	0.7	-0.2	-0.2	-4.6	0.0	1.4	-0.4	1.7	0.1	1.3	0.9	0.7	0.4
19. Capital transfers received	16.1	19.6	4.6	4.8	28.7	-1.7	10.9	10.9	-79.7	-35.4	10.7	8.0	54.7	-5.2	16.2	2.6	4.6	5.0
20. Total revenue	6.1	7.2	5.7	7.9	7.5	7.9	5.1	5.1	-8.7	5.8	4.5	0.9	6.5	1.9	4.2	4.3	3.4	3.1
21. Gross fixed capital formation	-12.7	2.3	10.6	21.2	-36.3	79.6	5.7	5.7	7.9	-0.7	-3.9	-4.3	-1.0	11.8	-1.1	2.8	3.4	1.7
22. Other capital expenditure 1)	-0.2	0.0	0.2	-0.2	1.0	-0.9	0.0	0.0	-0.9	-0.7	-0.3	0.5	-0.6	0.0	0.1	0.0	0.0	0.0
23. Total expenditure	2.2	6.0	9.2	8.3	7.1	6.2	5.5	5.5	3.5	3.9	0.1	2.6	0.1	2.4	0.7	2.0	1.7	2.0
24. Tax burden	4.8	6.8	6.5	7.5	6.8	7.8	4.4	4.4	-9.9	6.7	5.4	0.7	3.5	3.3	4.3	4.5	3.6	3.2
25. Net lending (+) or net borrowing (-)	1.5	0.4	-1.3	-0.2	0.1	0.6	-0.2	-0.2	-5.3	0.7	1.9	-0.7	2.6	-0.1	1.4	0.9	0.7	0.5

1) Changes in GDP ratios.

Table 29D**Contributions to the change in the general government gross debt ratio****United Kingdom**

	1995	2001	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	5.3	-0.4	3.2	3.4	3.3	2.7	2.9	2.9	10.2	9.6	7.6	8.3	5.7	5.7	4.3	3.5	2.8	2.3
2. Interest payments (% of GDP)	3.1	2.1	1.8	1.9	2.0	2.0	2.2	2.2	1.9	2.9	3.2	2.9	2.9	2.7	2.3	2.4	2.4	2.4
3. Implicit interest rate 2)	8.1	6.0	5.6	5.4	5.4	5.2	5.6	5.6	3.6	4.7	4.3	3.7	3.5	3.3	2.7	2.8	2.8	2.8
4. Nominal GDP growth rate	5.0	3.7	6.0	5.0	5.7	5.5	5.2	5.2	-2.9	3.5	3.6	2.9	3.9	4.8	2.6	2.5	3.1	3.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.3	-0.4	3.2	3.4	3.3	2.7	2.9	2.9	10.2	9.6	7.6	8.3	5.7	5.7	4.3	3.5	2.8	2.3
6. Contribution of nominal GDP growth	-1.9	-1.3	-1.9	-1.7	-2.1	-2.1	-2.0	-2.0	1.5	-2.2	-2.6	-2.3	-3.2	-3.9	-2.3	-2.1	-2.7	-3.3
7. Stock-flow adjustment 3)	1.2	-1.0	0.2	1.2	0.1	0.4	0.3	0.3	2.2	4.1	0.6	-2.3	-1.4	0.0	-1.1	-1.2	-0.4	-0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.5	1.4	1.6	1.4	0.8	0.7	0.7	8.4	6.7	4.4	5.4	2.8	3.0	2.0	1.0	0.4	-0.1
9. Snow-ball effect	1.2	0.8	-0.1	0.1	-0.1	-0.1	0.1	0.1	3.3	0.7	0.6	0.6	-0.3	-1.2	0.1	0.3	-0.3	-0.9
10. Stock-flow adjustment 3)	1.2	-1.0	0.2	1.2	0.1	0.4	0.3	0.3	2.2	4.1	0.6	-2.3	-1.4	0.0	-1.1	-1.2	-0.4	-0.4
(% of GDP)																		
11. Change in gross debt 5)	4.5	-2.7	1.5	2.9	1.4	1.0	1.2	1.2	13.9	11.5	5.6	3.7	1.2	1.8	1.0	0.2	-0.3	-1.4
12. Level of gross debt (end of year)	45.2	34.3	35.8	38.7	40.0	41.0	42.2	42.2	64.2	75.7	81.3	85.1	86.2	88.1	89.1	89.2	88.9	87.5

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 30A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EU-28

(Mrd EUR)

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	1295	1345	1367	1435	1504	1597	1687	1687	1532	1644	1719	1784	1809	1881	1977	1987	2021	2083
2. Current taxes on income and wealth	1288	1282	1270	1341	1441	1587	1709	1709	1491	1549	1619	1700	1747	1803	1905	1906	1934	1996
3. Social contributions	1313	1353	1396	1449	1501	1568	1644	1644	1657	1698	1753	1798	1823	1872	1940	1972	2013	2080
4. Of which actual social contributions	1213	1249	1293	1344	1391	1456	1527	1527	1532	1570	1624	1667	1691	1738	1804	1835	1873	1938
5. Other current revenue, including sales	441	447	443	472	503	542	581	581	607	629	653	668	702	693	698	693	698	714
6. Total current revenue	4336	4427	4475	4696	4948	5294	5621	5621	5287	5520	5744	5950	6080	6249	6520	6558	6666	6872
7. Government consumption expenditure	1924	2040	2112	2213	2321	2442	2547	2547	2677	2752	2772	2826	2849	2918	3020	3041	3081	3168
8. Collective consumption	770	807	831	872	908	947	982	982	1024	1046	1050	1070	1075	1089	1120	1126	1139	1168
9. Social transfers in kind	1154	1233	1281	1341	1413	1495	1564	1564	1652	1706	1722	1756	1773	1829	1900	1915	1942	2001
10. Compensation of employees	1022	1075	1110	1160	1214	1267	1315	1315	1356	1392	1397	1413	1415	1445	1487	1491	1502	1535
11. Intermediate consumption	517	553	567	606	645	685	726	726	770	794	800	820	830	848	889	886	891	916
12. Social transfers other than in kind	1481	1556	1606	1674	1734	1794	1865	1865	2016	2094	2124	2203	2243	2300	2387	2400	2432	2498
13. Social transfers in kind via market producers	401	430	449	467	488	521	543	543	591	611	619	632	646	672	698	715	736	764
14. Interest	335	321	307	304	309	316	341	341	317	342	381	386	366	356	334	314	302	299
15. Subsidies	124	129	128	127	127	136	143	143	164	169	166	166	170	186	198	201	205	214
16. Other current expenditure	229	243	255	266	288	299	311	311	319	337	338	353	379	371	378	377	386	399
17. Total current expenditure	4109	4307	4422	4603	4806	5017	5245	5245	5533	5741	5825	5974	6050	6179	6371	6384	6454	6622
18. Gross saving	227	119	53	93	143	276	377	377	-246	-220	-80	-24	31	70	150	175	212	251
19. Capital transfers received	36	43	67	59	58	55	58	58	56	52	61	62	70	71	83	73	78	79
20. Total revenue	4373	4469	4542	4755	5006	5348	5679	5679	5343	5572	5805	6011	6151	6320	6603	6631	6743	6951
21. Gross fixed capital formation	298	305	327	341	337	389	417	417	455	449	431	411	400	409	430	415	431	451
22. Other capital expenditure	120	128	130	134	155	139	135	135	171	204	153	199	146	151	150	123	119	129
23. Total expenditure	4528	4740	4879	5078	5298	5545	5797	5797	6159	6394	6408	6584	6596	6739	6951	6922	7004	7201
24. Tax burden	3824	3907	3977	4164	4377	4679	4964	4964	4596	4797	5002	5188	5288	5465	5737	5793	5895	6081
25. Net lending (+) or net borrowing (-)	-155	-271	-337	-323	-291	-197	-118	-118	-816	-822	-602	-572	-445	-419	-348	-291	-261	-250

Table 30B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EU-28

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

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	12.9	12.9	12.9	12.9	13.0	13.0	13.0	13.0	12.5	12.8	13.0	13.3	13.3	13.4	13.4	13.4	13.4	13.4
2. Current taxes on income and wealth	12.8	12.3	12.0	12.1	12.4	12.9	13.2	13.2	12.1	12.1	12.3	12.6	12.9	12.9	13.0	12.9	12.9	12.8
3. Social contributions	13.1	13.0	13.2	13.1	12.9	12.8	12.7	12.7	13.5	13.2	13.3	13.4	13.4	13.4	13.2	13.4	13.4	13.4
4. Of which actual social contributions	12.1	12.0	12.2	12.1	12.0	11.9	11.8	11.8	12.5	12.3	12.3	12.4	12.5	12.4	12.3	12.4	12.5	12.5
5. Other current revenue, including sales	4.4	4.3	4.2	4.2	4.3	4.4	4.5	4.5	4.9	4.9	4.9	5.0	5.2	5.0	4.8	4.7	4.6	4.6
6. Total current revenue	43.2	42.5	42.3	42.3	42.7	43.2	43.3	43.3	43.0	43.1	43.5	44.2	44.9	44.6	44.4	44.4	44.4	44.2
7. Government consumption expenditure	19.2	19.6	20.0	19.9	20.0	19.9	19.6	19.6	21.8	21.5	21.0	21.0	21.0	20.8	20.5	20.6	20.5	20.4
8. Collective consumption	7.7	7.8	7.9	7.9	7.8	7.7	7.6	7.6	8.3	8.2	8.0	8.0	7.9	7.8	7.6	7.6	7.6	7.5
9. Social transfers in kind	11.5	11.8	12.1	12.1	12.2	12.2	12.0	12.0	13.4	13.3	13.1	13.1	13.1	13.1	12.9	13.0	12.9	12.9
10. Compensation of employees	10.2	10.3	10.5	10.5	10.5	10.3	10.1	10.1	11.0	10.9	10.6	10.5	10.4	10.3	10.1	10.1	10.0	9.9
11. Intermediate consumption	5.1	5.3	5.4	5.5	5.6	5.6	5.6	5.6	6.3	6.2	6.1	6.1	6.1	6.1	6.0	6.0	5.9	5.9
12. Social transfers other than in kind	14.7	15.0	15.2	15.1	15.0	14.6	14.4	14.4	16.4	16.3	16.1	16.4	16.5	16.4	16.2	16.2	16.2	16.1
13. Social transfers in kind via market producers	4.0	4.1	4.2	4.2	4.2	4.3	4.2	4.2	4.8	4.8	4.7	4.7	4.8	4.8	4.7	4.8	4.9	4.9
14. Interest	3.3	3.1	2.9	2.7	2.7	2.6	2.6	2.6	2.6	2.7	2.9	2.9	2.7	2.5	2.3	2.1	2.0	1.9
15. Subsidies	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.4	1.4	1.4
16. Other current expenditure	2.3	2.3	2.4	2.4	2.5	2.4	2.4	2.4	2.6	2.6	2.6	2.6	2.8	2.6	2.6	2.6	2.6	2.6
17. Total current expenditure	40.9	41.4	41.8	41.5	41.5	40.9	40.4	40.4	45.0	44.8	44.2	44.4	44.6	44.1	43.3	43.2	43.0	42.6
18. Gross saving	2.3	1.1	0.5	0.8	1.2	2.3	2.9	2.9	-2.0	-1.7	-0.6	-0.2	0.2	0.5	1.0	1.2	1.4	1.6
19. Capital transfers received	0.4	0.4	0.6	0.5	0.5	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5
20. Total revenue	43.5	42.9	43.0	42.8	43.2	43.6	43.7	43.7	43.5	43.5	44.0	44.7	45.4	45.2	44.9	44.9	44.9	44.7
21. Gross fixed capital formation	3.0	2.9	3.1	3.1	2.9	3.2	3.2	3.2	3.7	3.5	3.3	3.1	3.0	2.9	2.9	2.8	2.9	2.9
22. Other capital expenditure	1.2	1.2	1.2	1.2	1.3	1.1	1.0	1.0	1.4	1.6	1.2	1.5	1.1	1.1	1.0	0.8	0.8	0.8
23. Total expenditure	45.1	45.5	46.2	45.8	45.7	45.2	44.6	44.6	50.1	49.9	48.6	49.0	48.7	48.1	47.3	46.9	46.6	46.3
24. Tax burden	38.1	37.5	37.6	37.5	37.8	38.2	38.2	38.2	37.4	37.4	37.9	38.6	39.0	39.0	39.0	39.2	39.2	39.1
25. Net lending (+) or net borrowing (-)	-1.5	-2.6	-3.2	-2.9	-2.5	-1.6	-0.9	-0.9	-6.6	-6.4	-4.6	-4.3	-3.3	-3.0	-2.4	-2.0	-1.7	-1.6

Table 30C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EU-28

(EUR; annual percentage changes unless otherwise stated)

	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Taxes on production and imports	3.9	1.6	5.0	4.8	6.2	5.6	-2.6	-2.6	7.3	4.6	3.8	1.4	4.0	5.1	0.5	1.7	3.1
2. Current taxes on income and wealth	-0.4	-0.9	5.6	7.4	10.1	7.7	-1.0	-1.0	3.9	4.5	5.0	2.7	3.2	5.6	0.1	1.5	3.2
3. Social contributions	3.1	3.2	3.8	3.6	4.5	4.9	3.0	3.0	2.5	3.2	2.6	1.4	2.7	3.7	1.7	2.0	3.3
4. Of which actual social contributions	3.0	3.5	4.0	3.5	4.7	4.8	3.0	3.0	2.5	3.4	2.7	1.4	2.8	3.7	1.7	2.1	3.4
5. Other current revenue, including sales	1.2	-0.9	6.5	6.6	7.8	7.3	5.8	5.8	3.7	3.7	2.3	5.2	-1.2	0.7	-0.8	0.7	2.2
6. Total current revenue	2.1	1.1	4.9	5.4	7.0	6.2	0.4	0.4	4.4	4.1	3.6	2.2	2.8	4.3	0.6	1.6	3.1
7. Government consumption expenditure	6.0	3.5	4.7	4.9	5.2	4.3	3.4	3.4	2.8	0.7	1.9	0.8	2.4	3.5	0.7	1.3	2.9
8. Collective consumption	4.8	3.0	4.9	4.1	4.3	3.7	3.6	3.6	2.2	0.4	1.9	0.5	1.3	2.9	0.5	1.2	2.5
9. Social transfers in kind	6.9	3.9	4.6	5.4	5.8	4.7	3.3	3.3	3.2	0.9	2.0	1.0	3.1	3.9	0.8	1.4	3.0
10. Compensation of employees	5.2	3.2	4.5	4.7	4.3	3.8	2.3	2.3	2.7	0.3	1.1	0.2	2.1	2.9	0.2	0.8	2.2
11. Intermediate consumption	7.0	2.4	6.9	6.5	6.2	6.1	4.1	4.1	3.2	0.7	2.5	1.3	2.2	4.7	-0.2	0.5	2.8
12. Social transfers other than in kind	5.1	3.2	4.2	3.6	3.5	3.9	3.1	3.1	3.8	1.4	3.8	1.8	2.6	3.8	0.5	1.4	2.7
13. Social transfers in kind via market producers	7.1	4.6	4.0	4.5	6.7	4.3	4.4	4.4	3.5	1.3	2.1	2.2	4.0	3.9	2.4	3.0	3.7
14. Interest	-4.2	-4.5	-0.7	1.5	2.1	8.2	2.8	2.8	8.0	11.3	1.4	-5.3	-2.8	-6.1	-6.0	-3.9	-1.0
15. Subsidies	3.6	-0.3	-1.5	0.4	6.9	5.6	2.7	2.7	2.9	-2.0	0.3	2.0	9.9	6.3	1.7	1.8	4.4
16. Other current expenditure 1)	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.1	0.0	-0.1	0.1	0.2	-0.1	-0.1	0.0	0.0	0.0
17. Total current expenditure	4.8	2.7	4.1	4.4	4.4	4.5	3.1	3.1	3.8	1.5	2.6	1.3	2.1	3.1	0.2	1.1	2.6
18. Gross saving 1)	-1.1	-0.6	0.3	0.4	1.0	0.6	-1.1	-1.1	0.3	1.1	0.4	0.4	0.3	0.5	0.2	0.2	0.2
19. Capital transfers received	17.0	57.1	-12.4	-1.2	-5.7	5.8	32.4	32.4	-8.3	18.6	0.7	14.3	0.6	16.7	-11.5	6.1	2.0
20. Total revenue	2.2	1.6	4.7	5.3	6.8	6.2	0.7	0.7	4.3	4.2	3.5	2.3	2.8	4.5	0.4	1.7	3.1
21. Gross fixed capital formation	2.3	7.1	4.2	-1.1	15.4	7.3	6.7	6.7	-1.3	-4.2	-4.5	-2.7	2.3	4.9	-3.3	3.8	4.7
22. Other capital expenditure 1)	0.0	0.0	0.0	0.1	-0.2	-0.1	0.4	0.4	0.2	-0.4	0.3	-0.4	0.0	-0.1	-0.2	0.0	0.0
23. Total expenditure	4.7	2.9	4.1	4.3	4.7	4.5	4.2	4.2	3.8	0.2	2.7	0.2	2.2	3.1	-0.4	1.2	2.8
24. Tax burden	2.2	1.8	4.7	5.1	6.9	6.1	0.2	0.2	4.4	4.3	3.7	1.9	3.4	5.0	1.0	1.8	3.2
25. Net lending (+) or net borrowing (-)	-1.1	-0.6	0.3	0.4	0.9	0.7	-1.5	-1.5	0.2	1.8	0.3	1.0	0.3	0.6	0.4	0.2	0.1

1) Changes in GDP ratios.

Table 30D**Contributions to the change in the general government gross debt ratio****EU-28**

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1. Net borrowing (% of GDP) 1)	1.5	2.6	3.2	2.9	2.5	1.6	0.9	0.9	6.6	6.4	4.6	4.3	3.3	3.0	2.4	2.0	1.7	1.6
2. Interest payments (% of GDP)	3.3	3.1	2.9	2.7	2.7	2.6	2.6	2.6	2.6	2.7	2.9	2.9	2.7	2.5	2.3	2.1	2.0	1.9
3. Implicit interest rate 2)	5.8	5.4	5.0	4.8	4.6	4.4	4.6	4.6	4.0	3.8	3.8	3.6	3.2	3.0	2.7	2.5	2.4	2.3
4. Nominal GDP growth rate	4.1	3.6	1.5	5.0	4.4	5.7	5.9	5.9	-5.8	4.2	2.9	1.9	0.8	3.3	5.0	0.5	1.7	3.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.5	2.6	3.2	2.9	2.5	1.6	0.9	0.9	6.6	6.4	4.6	4.3	3.3	3.0	2.4	2.0	1.7	1.6
6. Contribution of nominal GDP growth	-2.4	-2.1	-0.9	-2.9	-2.6	-3.3	-3.4	-3.4	3.7	-2.9	-2.2	-1.6	-0.7	-2.8	-4.3	-0.4	-1.4	-2.9
7. Stock-flow adjustment 3)	0.1	-1.0	-0.7	0.5	0.7	0.3	-0.1	-0.1	1.7	2.3	0.7	1.1	-0.4	0.8	0.0	-2.2	-1.2	0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.8	-0.5	0.3	0.2	-0.2	-1.0	-1.7	-1.7	4.1	3.7	1.7	1.4	0.6	0.5	0.1	-0.2	-0.3	-0.3
9. Snow-ball effect	1.0	1.0	2.0	-0.1	0.1	-0.8	-0.7	-0.7	6.3	-0.3	0.7	1.3	2.0	-0.2	-2.0	1.7	0.6	-0.9
10. Stock-flow adjustment 3)	0.1	-1.0	-0.7	0.5	0.7	0.3	-0.1	-0.1	1.7	2.3	0.7	1.1	-0.4	0.8	0.0	-2.2	-1.2	0.1
(% of GDP)																		
11. Change in gross debt 5)	-0.8	-0.5	1.6	0.6	0.6	-1.4	-2.6	-2.6	12.1	5.8	3.0	3.8	2.2	1.1	-1.9	-0.6	-0.9	-1.2
12. Level of gross debt (end of year)	59.2	58.7	60.3	60.8	61.5	60.1	57.5	57.5	72.7	78.5	81.5	85.3	87.4	88.5	86.6	86.0	85.1	83.9

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.

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