

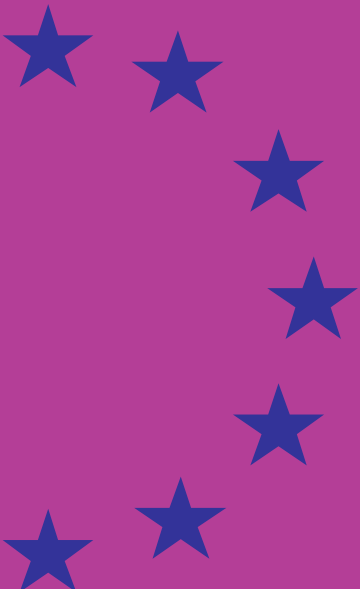


General Government Data

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

SPRING 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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SPRING 2016

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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 - 2017 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 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 |
| 38. Final consumption expenditure | 48. Total current expenditure | 58. Gross domestic product at current market prices |
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| 40. Social transfers in kind | 50. Capital transfers received | |
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A: *National currency*

B: *As percentage of GDP at market prices*

C: *Annual percentage change*

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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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	25.7	33.5	34.6	35.6	38.0	40.0	41.8	43.7	44.3	43.5	46.7	48.2	50.7	51.2	52.0	52.9	55.7	57.4
2. Current taxes on income and wealth	33.7	42.8	45.9	45.7	48.3	50.7	52.7	54.7	57.1	52.1	55.7	59.7	62.5	65.7	66.9	67.9	68.1	70.1
3. Social contributions	33.8	39.9	43.9	44.8	46.3	47.6	49.8	52.9	55.9	57.3	58.7	61.8	64.3	66.0	66.7	67.9	67.9	69.4
4. Of which actual social contributions	29.6	34.7	38.1	38.9	40.2	41.3	43.0	45.7	48.4	49.4	50.5	53.0	55.1	56.4	57.1	58.6	58.4	59.6
5. Other current revenue, including sales	7.3	8.9	10.5	10.6	10.7	11.7	12.3	12.8	14.3	14.6	16.2	17.9	18.6	19.1	18.4	17.9	18.5	18.9
6. Total current revenue	100.5	125.1	134.9	136.7	143.3	149.9	156.5	164.1	171.5	167.6	177.2	187.7	196.1	201.9	204.1	206.5	210.3	215.9
7. Government consumption expenditure	44.7	53.9	60.3	63.2	65.8	68.9	71.5	74.4	79.9	83.8	86.0	90.1	94.0	95.6	97.5	99.1	101.0	102.7
8. Collective consumption	18.2	21.6	24.0	24.5	25.2	26.3	27.4	28.4	30.1	31.2	31.2	32.4	33.7	34.5	35.5	35.9	36.6	37.1
9. Social transfers in kind	26.6	32.3	36.3	38.6	40.6	42.5	44.1	46.0	49.7	52.6	54.8	57.8	60.3	61.2	62.0	63.1	64.4	65.6
10. Compensation of employees	24.4	28.8	32.3	33.6	34.6	36.4	38.0	39.6	41.9	43.7	44.9	46.8	48.6	50.0	50.9	51.3	51.9	53.0
11. Intermediate consumption	7.5	9.4	11.5	11.7	12.1	12.5	12.9	14.0	15.0	15.2	15.9	16.5	16.7	17.1	17.2	18.6	18.5	
12. Social transfers other than in kind	32.9	37.2	41.5	43.3	45.0	46.7	48.3	50.8	54.1	58.2	59.7	62.2	65.4	68.3	69.3	71.1	73.1	74.8
13. Social transfers in kind via market producers	12.1	15.3	17.1	18.5	20.1	21.0	21.5	22.7	25.0	26.7	27.7	29.4	30.7	31.2	32.0	32.9	33.5	34.7
14. Interest	18.9	17.2	16.0	15.2	14.4	13.6	13.4	13.7	14.0	13.3	13.2	13.6	14.0	13.2	12.7	11.9	11.4	11.2
15. Subsidies	3.7	4.3	4.6	5.1	5.1	6.7	8.0	9.3	10.3	10.7	12.4	13.4	13.3	13.7	13.8	13.9	14.0	14.1
16. Other current expenditure	4.0	4.8	5.1	5.6	5.9	6.3	6.4	6.0	6.5	7.7	7.7	8.0	8.3	8.5	8.3	8.4	9.0	8.7
17. Total current expenditure	103.7	117.1	128.0	133.1	137.2	143.2	148.4	155.0	165.8	175.4	180.8	189.3	196.8	201.5	204.1	206.6	211.4	214.9
18. Gross saving	-3.1	8.0	6.9	3.6	6.1	6.7	8.1	9.1	5.7	-7.8	-3.5	-1.6	-0.7	0.4	0.0	-0.2	-1.1	1.0
19. Capital transfers received	0.9	1.3	1.4	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	4.1
20. Total revenue	101.5	126.5	136.3	138.4	145.7	152.2	158.9	166.5	174.1	170.0	180.1	190.7	200.0	206.4	208.2	210.3	214.3	220.0
21. Gross fixed capital formation	4.9	6.3	5.8	6.1	6.2	6.6	6.4	7.0	7.4	8.1	8.4	9.3	9.6	9.3	9.5	9.4	9.5	10.2
22. Other capital expenditure	2.3	3.3	2.4	4.2	2.8	10.3	3.4	4.2	4.8	5.3	5.4	7.8	9.8	7.5	6.9	4.9	5.2	4.9
23. Total expenditure	110.9	126.7	136.2	143.3	146.2	160.2	158.2	166.3	178.0	188.8	194.6	206.3	216.3	218.3	220.6	221.0	226.1	230.0
24. Tax burden	90.7	113.3	120.8	122.7	129.9	135.0	140.9	147.8	153.7	148.5	156.7	165.1	172.9	178.3	181.0	183.7	186.7	191.8
25. Net lending (+) or net borrowing (-)	-9.4	-0.2	0.1	-5.0	-0.5	-8.0	0.7	0.2	-3.9	-18.8	-14.5	-15.6	-16.3	-11.9	-12.3	-10.7	-11.8	-10.0

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	12.2	13.0	12.6	12.6	12.7	12.8	12.8	12.7	12.5	12.5	12.8	12.7	13.1	13.0	13.0	12.9	13.2	13.2
2. Current taxes on income and wealth	15.9	16.6	16.7	16.2	16.2	16.3	16.1	15.9	16.1	14.9	15.3	15.8	16.1	16.7	16.7	16.6	16.2	16.2
3. Social contributions	16.0	15.4	16.0	15.9	15.5	15.3	15.2	15.3	15.8	16.4	16.1	16.3	16.6	16.8	16.7	16.6	16.1	16.0
4. Of which actual social contributions	14.0	13.4	13.8	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	13.9	13.7
5. Other current revenue, including sales	3.5	3.5	3.8	3.7	3.6	3.8	3.8	3.7	4.0	4.2	4.4	4.7	4.8	4.9	4.6	4.4	4.4	4.4
6. Total current revenue	47.5	48.5	49.0	48.4	48.0	48.1	47.9	47.6	48.4	48.1	48.5	49.5	50.6	51.4	50.9	50.4	50.0	49.8
7. Government consumption expenditure	21.1	20.9	21.9	22.4	22.0	22.1	21.9	21.6	22.6	24.0	23.6	23.8	24.3	24.3	24.3	24.2	24.0	23.7
8. Collective consumption	8.6	8.4	8.7	8.7	8.4	8.4	8.4	8.2	8.5	9.0	8.6	8.5	8.7	8.8	8.9	8.8	8.7	8.6
9. Social transfers in kind	12.5	12.5	13.2	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	15.1
10. Compensation of employees	11.5	11.1	11.7	11.9	11.6	11.7	11.6	11.5	11.8	12.5	12.3	12.3	12.5	12.7	12.7	12.5	12.3	12.2
11. Intermediate consumption	3.6	3.7	4.2	4.2	4.1	4.0	3.9	3.7	4.0	4.3	4.2	4.2	4.3	4.2	4.3	4.2	4.4	4.3
12. Social transfers other than in kind	15.6	14.4	15.1	15.3	15.1	15.0	14.8	14.7	15.3	16.7	16.4	16.4	16.9	17.4	17.3	17.3	17.4	17.3
13. Social transfers in kind via market producers	5.7	5.9	6.2	6.5	6.7	6.8	6.6	6.6	7.1	7.7	7.6	7.8	7.9	7.9	8.0	8.0	8.0	8.0
14. Interest	9.0	6.7	5.8	5.4	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.4	3.2	2.9	2.7	2.6
15. Subsidies	1.8	1.7	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	3.3	3.2
16. Other current expenditure	1.9	1.8	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	2.0	2.1	2.0
17. Total current expenditure	49.0	45.4	46.5	47.1	45.9	46.0	45.4	45.0	46.8	50.3	49.5	49.9	50.8	51.3	50.9	50.4	50.2	49.6
18. Gross saving	-1.5	3.1	2.5	1.3	2.0	2.1	2.5	2.6	1.6	-2.2	-1.0	-0.4	-0.2	0.1	0.0	0.0	-0.3	0.2
19. Capital transfers received	0.4	0.5	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
20. Total revenue	47.9	49.0	49.6	49.0	48.8	48.9	48.7	48.3	49.2	48.8	49.3	50.3	51.6	52.6	52.0	51.3	50.9	50.7
21. Gross fixed capital formation	2.3	2.4	2.1	2.2	2.1	2.1	2.0	2.0	2.1	2.3	2.3	2.4	2.5	2.4	2.4	2.3	2.3	2.4
22. Other capital expenditure	1.1	1.3	0.9	1.5	0.9	3.3	1.1	1.2	1.3	1.5	1.5	2.0	2.5	1.9	1.7	1.2	1.2	1.1
23. Total expenditure	52.4	49.1	49.5	50.7	48.9	51.4	48.4	48.2	50.3	54.1	53.3	54.4	55.8	55.6	55.1	53.9	53.7	53.0
24. Tax burden	42.9	43.9	43.9	43.4	43.5	43.4	43.1	42.9	43.4	42.6	42.9	43.5	44.6	45.4	45.2	44.8	44.4	44.2
25. Net lending (+) or net borrowing (-)	-4.4	-0.1	0.0	-1.8	-0.2	-2.6	0.2	0.1	-1.1	-5.4	-4.0	-4.1	-4.2	-3.0	-3.1	-2.6	-2.8	-2.3

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	6.1	4.4	3.8	3.0	6.8	5.1	4.6	4.6	1.1	-1.6	7.2	3.4	5.1	0.9	1.7	1.6	5.3	3.1
2. Current taxes on income and wealth	2.1	6.6	3.0	-0.5	5.8	4.9	3.9	3.9	4.4	-8.7	6.8	7.3	4.7	5.0	1.9	1.4	0.4	2.9
3. Social contributions	2.6	2.9	5.3	2.2	3.3	2.7	4.7	6.2	5.8	2.5	2.4	5.2	4.1	2.7	1.1	1.7	0.1	2.2
4. Of which actual social contributions	2.3	2.7	5.0	2.2	3.3	2.7	4.2	6.3	5.8	2.1	2.3	5.0	4.0	2.4	1.2	2.5	-0.3	2.0
5. Other current revenue, including sales	7.6	6.2	3.4	0.8	0.6	9.9	4.8	4.4	11.2	2.7	10.7	10.7	3.7	2.6	-3.4	-3.1	3.7	2.3
6. Total current revenue	3.7	4.8	4.0	1.4	4.8	4.6	4.4	4.9	4.5	-2.3	5.7	5.9	4.5	3.0	1.1	1.2	1.8	2.7
7. Government consumption expenditure	3.8	5.0	6.6	4.8	4.2	4.6	3.9	4.1	7.3	4.9	2.6	4.8	4.3	1.8	2.0	1.6	1.9	1.7
8. Collective consumption	1.0	6.0	8.7	2.2	2.7	4.5	4.0	3.8	6.0	3.7	0.1	3.5	4.1	2.3	3.0	1.3	1.9	1.3
9. Social transfers in kind	5.8	4.4	5.2	6.5	5.2	4.7	3.7	4.2	8.1	5.7	4.2	5.5	4.4	1.4	1.4	1.8	2.0	2.0
10. Compensation of employees	2.2	3.6	7.4	4.1	3.0	5.2	4.4	4.3	5.7	4.4	2.7	4.1	3.9	2.9	1.7	0.9	1.1	2.1
11. Intermediate consumption	6.1	4.6	15.0	2.2	3.3	2.9	3.0	0.4	8.4	7.1	1.0	4.6	3.8	1.2	2.8	0.4	7.8	-0.5
12. Social transfers other than in kind	2.9	2.6	6.9	4.4	4.0	3.7	3.4	5.2	6.5	7.6	2.6	4.2	5.2	4.4	1.6	2.5	2.8	2.4
13. Social transfers in kind via market producers	7.3	6.7	3.6	8.5	8.4	4.8	2.2	5.4	10.2	6.9	3.9	6.0	4.5	1.4	2.6	2.8	2.1	3.4
14. Interest	-3.0	2.4	-8.1	-4.5	-5.8	-5.4	-1.5	2.6	2.3	-4.9	-1.3	3.5	2.4	-5.5	-3.6	-6.6	-4.5	-1.5
15. Subsidies	13.9	0.7	2.3	11.0	-0.7	32.1	18.3	16.4	11.0	3.9	15.7	8.1	-0.5	2.7	0.8	0.8	0.7	0.5
16. Other current expenditure 1)	0.0	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	0.1	-0.1
17. Total current expenditure	2.8	3.5	4.7	4.0	3.1	4.4	3.6	4.5	7.0	5.8	3.1	4.7	4.0	2.4	1.3	1.3	2.3	1.6
18. Gross saving 1)	0.4	0.6	-0.3	-1.2	0.8	0.1	0.4	0.2	-1.0	-3.8	1.3	0.5	0.2	0.3	-0.1	0.0	-0.2	0.5
19. Capital transfers received	7.4	-12.2	-1.3	14.8	43.7	-3.9	5.2	-2.0	6.8	-4.4	15.9	8.4	26.5	16.8	-8.1	-7.1	5.6	-0.2
20. Total revenue	3.7	4.6	3.9	1.5	5.3	4.5	4.4	4.8	4.5	-2.3	5.9	5.9	4.8	3.2	0.9	1.0	1.9	2.6
21. Gross fixed capital formation	-4.1	5.3	0.7	4.4	1.7	6.9	-3.1	9.5	5.5	9.6	3.3	10.5	4.0	-3.8	2.9	-1.3	1.0	7.2
22. Other capital expenditure 1)	0.1	0.0	-0.2	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	-0.1
23. Total expenditure	2.6	3.6	4.2	5.3	2.0	9.6	-1.2	5.1	7.0	6.1	3.0	6.0	4.8	0.9	1.0	0.2	2.3	1.7
24. Tax burden	3.3	4.8	3.8	1.6	5.8	4.0	4.3	4.9	4.0	-3.4	5.5	5.3	4.8	3.1	1.5	1.5	1.7	2.7
25. Net lending (+) or net borrowing (-)	0.5	0.5	-0.1	-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	-0.2	0.5

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	4.4	-0.2	0.0	1.8	0.2	2.6	-0.2	-0.1	1.1	5.4	4.0	4.1	4.2	3.0	3.1	2.6	2.8	2.3
2. Interest payments (% of GDP)	9.0	6.5	5.8	5.4	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.4	3.2	2.9	2.7	2.6
3. Implicit interest rate 2)	:	6.2	5.6	5.3	5.0	4.7	4.5	4.6	4.7	4.1	3.8	3.7	3.6	3.3	3.1	2.8	2.6	2.5
4. Nominal GDP growth rate	3.6	2.9	3.5	2.8	5.7	4.3	4.9	5.5	2.7	-1.5	4.7	3.8	2.2	1.4	2.0	2.3	2.7	3.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.4	-0.2	0.0	1.8	0.2	2.6	-0.2	-0.1	1.1	5.4	4.0	4.1	4.2	3.0	3.1	2.6	2.8	2.3
6. Contribution of nominal GDP growth	:	-3.1	-3.6	-2.8	-5.4	-4.0	-4.4	-4.8	-2.3	1.4	-4.5	-3.7	-2.2	-1.4	-2.1	-2.4	-2.8	-3.1
7. Stock-flow adjustment 3)	:	2.1	0.8	-2.6	0.7	-0.5	1.0	0.8	6.7	0.2	0.6	2.2	-0.2	-0.6	0.3	-0.8	0.4	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.5	-6.7	-5.8	-3.6	-4.6	-1.8	-4.3	-4.0	-2.9	1.6	0.4	0.5	0.6	-0.3	-0.1	-0.3	0.1	-0.3
9. Snow-ball effect	:	3.4	2.2	2.6	-0.6	0.4	-0.3	-0.8	1.7	5.2	-0.8	-0.1	1.4	2.0	1.1	0.5	-0.1	-0.5
10. Stock-flow adjustment 3)	:	2.1	0.8	-2.6	0.7	-0.5	1.0	0.8	6.7	0.2	0.6	2.2	-0.2	-0.6	0.3	-0.8	0.4	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-1.2	-2.9	-3.6	-4.6	-1.9	-3.6	-4.0	5.5	7.0	0.1	2.6	1.8	1.1	1.3	-0.5	0.4	-0.8
12. Level of gross debt (end of year)	130.5	107.6	104.7	101.1	96.5	94.6	91.0	87.0	92.5	99.6	99.7	102.3	104.1	105.2	106.5	106.0	106.4	105.6

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 2A

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

Germany

(Mrd EURO-DEM)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	196	227	232	237	235	237	246	269	274	276	278	295	301	305	314	327	333	341
2. Current taxes on income and wealth	222	263	231	232	232	242	270	294	308	275	274	299	319	333	346	364	377	395
3. Social contributions	343	382	394	400	401	400	404	404	412	416	426	442	454	465	482	501	521	543
4. Of which actual social contributions	320	357	367	373	373	371	375	375	382	384	394	409	421	432	448	467	486	508
5. Other current revenue, including sales	88	85	91	91	89	96	99	104	109	115	123	135	137	140	146	146	149	152
6. Total current revenue	849	957	949	960	957	975	1019	1071	1102	1081	1101	1172	1211	1242	1287	1338	1380	1432
7. Government consumption expenditure	364	395	416	421	419	423	430	440	458	481	493	506	523	542	564	587	614	644
8. Collective consumption	148	155	162	161	162	161	163	163	170	176	178	182	189	193	198	204	214	224
9. Social transfers in kind	216	240	254	259	256	262	268	277	288	305	315	324	334	349	366	383	401	420
10. Compensation of employees	165	174	180	182	182	182	183	184	189	198	204	209	213	219	225	231	239	245
11. Intermediate consumption	71	77	83	83	84	89	92	96	103	112	118	124	131	135	139	144	153	160
12. Social transfers other than in kind	326	369	398	409	411	412	409	402	405	426	430	424	429	439	451	469	490	512
13. Social transfers in kind via market producers	138	155	165	169	166	169	174	180	187	198	204	210	215	227	240	252	267	282
14. Interest	65	66	65	65	63	63	65	67	68	65	64	68	63	56	51	49	45	43
15. Subsidies	38	34	30	28	27	25	25	25	24	32	30	27	24	24	25	27	27	27
16. Other current expenditure	38	42	38	41	39	42	42	43	47	46	52	52	55	63	62	63	68	72
17. Total current expenditure	840	917	960	977	972	983	990	997	1024	1078	1101	1113	1131	1163	1193	1234	1289	1341
18. Gross saving	9	40	-11	-17	-15	-8	30	74	78	4	-1	59	80	79	95	104	91	90
19. Capital transfers received	9	8	8	9	10	10	9	10	9	10	10	10	11	10	12	12	12	12
20. Total revenue	859	965	957	969	967	984	1028	1081	1112	1091	1110	1183	1222	1252	1300	1350	1392	1443
21. Gross fixed capital formation	49	49	48	47	44	43	48	49	53	58	59	62	62	63	63	66	69	74
22. Other capital expenditure	148	-19	36	38	35	37	32	31	39	35	58	34	32	30	35	29	27	23
23. Total expenditure	1038	947	1044	1062	1052	1063	1070	1076	1116	1171	1219	1209	1225	1256	1291	1329	1386	1438
24. Tax burden	744	854	837	848	848	858	900	946	973	943	954	1013	1050	1078	1118	1169	1205	1254
25. Net lending (+) or net borrowing (-)	-179	18	-87	-93	-85	-79	-41	5	-5	-80	-109	-26	-3	-4	8	21	6	5

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.3	10.7	10.5	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	10.6	10.6
2. Current taxes on income and wealth	11.7	12.4	10.5	10.4	10.2	10.5	11.3	11.7	12.0	11.2	10.6	11.1	11.6	11.8	11.9	12.0	12.0	12.2
3. Social contributions	18.1	18.1	17.8	18.0	17.6	17.4	16.9	16.1	16.1	16.9	16.5	16.4	16.5	16.5	16.5	16.6	16.6	16.8
4. Of which actual social contributions	16.8	16.9	16.6	16.8	16.4	16.1	15.7	14.9	14.9	15.6	15.3	15.1	15.3	15.3	15.4	15.4	15.5	15.7
5. Other current revenue, including sales	4.6	4.0	4.1	4.1	3.9	4.2	4.1	4.1	4.2	4.7	4.8	5.0	5.0	5.0	5.0	4.8	4.8	4.7
6. Total current revenue	44.7	45.2	42.9	43.2	42.2	42.4	42.6	42.6	43.0	43.9	42.7	43.4	44.0	44.0	44.2	44.2	44.1	44.3
7. Government consumption expenditure	19.1	18.7	18.8	19.0	18.5	18.4	18.0	17.5	17.9	19.6	19.1	18.7	19.0	19.2	19.3	19.4	19.6	19.9
8. Collective consumption	7.8	7.3	7.3	7.3	7.2	7.0	6.8	6.5	6.6	7.2	6.9	6.7	6.9	6.8	6.8	6.7	6.8	6.9
9. Social transfers in kind	11.4	11.3	11.5	11.7	11.3	11.4	11.2	11.0	11.2	12.4	12.2	12.0	12.1	12.4	12.6	12.6	12.8	13.0
10. Compensation of employees	8.7	8.2	8.2	8.2	8.0	7.9	7.7	7.3	7.4	8.0	7.9	7.7	7.7	7.8	7.7	7.6	7.6	7.6
11. Intermediate consumption	3.7	3.6	3.8	3.8	3.7	3.9	3.9	3.8	4.0	4.5	4.6	4.6	4.8	4.8	4.8	4.7	4.9	5.0
12. Social transfers other than in kind	17.2	17.4	18.0	18.4	18.1	17.9	17.1	16.0	15.8	17.3	16.7	15.7	15.6	15.5	15.5	15.5	15.7	15.8
13. Social transfers in kind via market producers	7.3	7.3	7.5	7.6	7.3	7.4	7.3	7.2	7.3	8.1	7.9	7.8	7.8	8.1	8.2	8.3	8.5	8.7
14. Interest	3.4	3.1	2.9	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	1.3
15. Subsidies	2.0	1.6	1.4	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
16. Other current expenditure	2.0	2.0	1.7	1.8	1.7	1.8	1.7	1.7	1.8	1.9	2.0	1.9	2.0	2.2	2.1	2.1	2.2	2.2
17. Total current expenditure	44.2	43.3	43.4	44.0	42.8	42.7	41.4	39.7	40.0	43.8	42.7	41.2	41.1	41.2	40.9	40.8	41.2	41.5
18. Gross saving	0.5	1.9	-0.5	-0.8	-0.7	-0.3	1.2	3.0	3.0	0.1	0.0	2.2	2.9	2.8	3.2	3.4	2.9	2.8
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	43.3	43.6	42.6	42.8	43.0	43.0	43.4	44.3	43.0	43.8	44.4	44.4	44.6	44.6	44.5	44.6
21. Gross fixed capital formation	2.6	2.3	2.2	2.1	1.9	1.9	2.0	1.9	2.1	2.4	2.3	2.3	2.3	2.2	2.2	2.2	2.2	2.3
22. Other capital expenditure	7.8	-0.9	1.6	1.7	1.5	1.6	1.3	1.2	1.5	1.4	2.3	1.3	1.2	1.1	1.2	0.9	0.9	0.7
23. Total expenditure	54.7	44.7	47.3	47.8	46.3	46.2	44.7	42.8	43.6	47.6	47.3	44.7	44.5	44.5	44.3	43.9	44.3	44.5
24. Tax burden	39.2	40.3	37.9	38.2	37.3	37.3	37.6	37.7	38.0	38.3	37.0	37.5	38.1	38.2	38.3	38.6	38.5	38.8
25. Net lending (+) or net borrowing (-)	-9.4	0.9	-3.9	-4.2	-3.7	-3.4	-1.7	0.2	-0.2	-3.2	-4.2	-1.0	-0.1	-0.1	0.3	0.7	0.2	0.1

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.3	1.9	0.7	2.1	-0.8	0.8	3.9	9.6	1.5	0.7	0.8	6.3	1.9	1.4	3.0	4.0	2.1	2.3
2. Current taxes on income and wealth	0.5	4.7	-2.3	0.2	0.1	4.4	11.6	8.6	4.8	-10.7	-0.2	9.2	6.5	4.3	3.9	5.4	3.4	5.0
3. Social contributions	4.9	0.1	1.4	1.6	0.1	-0.2	1.1	0.0	2.0	0.8	2.5	3.8	2.7	2.4	3.7	4.0	3.9	4.3
4. Of which actual social contributions	5.0	0.8	1.4	1.6	0.1	-0.4	1.1	-0.2	2.0	0.5	2.4	4.0	2.9	2.4	3.8	4.2	4.1	4.5
5. Other current revenue, including sales	-1.3	-0.4	0.6	-0.6	-1.6	7.6	2.8	4.8	4.8	6.3	6.3	10.4	1.3	1.8	4.4	0.1	2.2	1.9
6. Total current revenue	2.1	1.7	0.2	1.2	-0.3	1.9	4.6	5.1	2.9	-1.9	1.8	6.5	3.3	2.6	3.7	3.9	3.1	3.7
7. Government consumption expenditure	2.8	1.1	2.8	1.2	-0.4	1.0	1.7	2.2	4.1	5.2	2.5	2.5	3.4	3.7	4.1	4.0	4.7	4.8
8. Collective consumption	1.6	-1.5	3.0	-0.1	0.6	-0.9	1.0	0.1	4.2	4.1	1.1	2.0	3.8	2.0	2.6	3.2	4.7	4.8
9. Social transfers in kind	3.6	2.9	2.7	2.0	-1.1	2.1	2.2	3.4	4.0	5.8	3.3	2.8	3.1	4.7	4.9	4.5	4.8	4.8
10. Compensation of employees	1.9	0.3	2.1	1.0	0.1	0.0	0.5	0.5	2.7	4.6	2.9	2.5	2.0	2.7	2.7	2.7	3.5	2.5
11. Intermediate consumption	0.3	-0.8	3.4	0.5	1.1	5.1	4.1	4.0	7.6	8.1	5.7	5.1	6.0	2.7	2.6	3.7	6.5	4.9
12. Social transfers other than in kind	5.9	-0.4	3.9	2.8	0.5	0.4	-0.8	-1.7	0.8	5.3	0.9	-1.4	1.2	2.2	2.8	4.1	4.4	4.5
13. Social transfers in kind via market producers	5.0	3.0	3.1	2.5	-1.9	2.4	2.5	3.7	4.1	5.9	3.0	2.7	2.6	5.5	5.7	5.1	6.0	5.5
14. Interest	0.7	5.7	-0.6	-0.7	-2.2	-0.2	2.5	3.6	2.2	-5.1	-1.7	5.7	-6.5	-11.2	-8.1	-5.7	-6.9	-5.0
15. Subsidies	-3.4	-3.4	-4.8	-7.2	-5.2	-6.3	1.1	-3.1	-1.2	33.2	-8.2	-7.6	-12.1	1.1	4.6	5.2	0.0	0.0
16. Other current expenditure 1)	0.0	0.1	-0.1	0.1	-0.1	0.1	-0.1	0.0	0.1	0.0	0.1	-0.1	0.1	0.2	-0.1	0.0	0.1	0.1
17. Total current expenditure	3.4	1.0	2.4	1.8	-0.5	1.1	0.7	0.7	2.8	5.2	2.2	1.1	1.6	2.8	2.6	3.5	4.4	4.0
18. Gross saving 1)	-0.6	0.3	-0.9	-0.3	0.1	0.3	1.6	1.7	0.1	-2.9	-0.2	2.2	0.7	-0.1	0.4	0.2	-0.5	-0.1
19. Capital transfers received	-19.2	-9.2	1.6	7.4	7.5	-0.5	-4.2	8.2	-4.4	2.1	-0.4	8.6	6.2	-6.2	17.1	-2.5	-0.6	-1.4
20. Total revenue	1.8	1.6	0.2	1.2	-0.2	1.8	4.5	5.1	2.9	-1.9	1.8	6.5	3.3	2.5	3.8	3.9	3.1	3.7
21. Gross fixed capital formation	-2.1	0.0	-1.6	-2.8	-6.1	-1.7	10.0	1.8	8.5	9.8	2.6	3.4	0.9	2.2	-0.1	3.6	5.4	6.8
22. Other capital expenditure 1)	-6.5	-2.3	0.0	0.1	-0.2	0.1	-0.3	-0.1	0.3	-0.1	0.8	-1.0	-0.1	-0.1	0.1	-0.3	-0.1	-0.2
23. Total expenditure	-9.2	-3.8	2.1	1.7	-0.9	1.1	0.6	0.6	3.7	4.9	4.2	-0.9	1.3	2.6	2.8	2.9	4.3	3.8
24. Tax burden	2.4	2.3	0.1	1.3	0.0	1.3	4.8	5.2	2.8	-3.1	1.2	6.2	3.7	2.7	3.7	4.6	3.1	4.0
25. Net lending (+) or net borrowing (-)	5.9	2.6	-0.8	-0.2	0.4	0.3	1.7	1.9	-0.4	-3.1	-1.0	3.3	0.9	0.0	0.4	0.4	-0.5	0.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	9.4	3.1	3.9	4.2	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.1	0.1	-0.3	-0.7	-0.2	-0.1	
2. Interest payments (% of GDP)	3.4	3.0	2.9	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	1.3	
3. Implicit interest rate 2)	:	5.3	5.2	4.9	4.5	4.3	4.2	4.2	4.3	3.9	3.6	3.2	3.0	2.6	2.4	2.2	2.1	2.0	
4. Nominal GDP growth rate	3.7	3.0	1.4	0.5	2.3	1.3	4.0	5.0	1.9	-4.0	4.9	4.8	1.9	2.4	3.4	3.8	3.5	3.2	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	9.4	3.1	3.9	4.2	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.1	0.1	-0.3	-0.7	-0.2	-0.1	
6. Contribution of nominal GDP growth	:	-1.7	-0.8	-0.3	-1.4	-0.9	-2.6	-3.2	-1.2	2.7	-3.4	-3.7	-1.5	-1.9	-2.5	-2.7	-2.4	-2.2	
7. Stock-flow adjustment 3)	:	-2.6	-1.5	-0.2	-0.6	-0.3	0.3	0.6	2.4	1.6	7.7	0.0	2.7	-0.7	0.3	-0.1	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	6.0	0.1	1.0	1.3	1.0	0.7	-1.0	-2.9	-2.5	0.6	1.7	-1.5	-2.2	-1.8	-2.1	-2.3	-1.6	-1.5	
9. Snow-ball effect	:	1.3	2.2	2.6	1.4	1.9	0.1	-0.5	1.5	5.3	-0.9	-1.2	0.8	0.1	-0.7	-1.1	-0.9	-0.8	
10. Stock-flow adjustment 3)	:	-2.6	-1.5	-0.2	-0.6	-0.3	0.3	0.6	2.4	1.6	7.7	0.0	2.7	-0.7	0.3	-0.1	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.2	1.6	3.7	1.8	2.2	-0.6	-2.8	1.4	7.5	8.6	-2.7	1.3	-2.4	-2.5	-3.5	-2.6	-2.3	
12. Level of gross debt (end of year)	54.8	57.6	59.2	62.9	64.7	66.9	66.3	63.5	64.9	72.4	81.0	78.3	79.6	77.2	74.7	71.2	68.6	66.3	

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 3A

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

Estonia

(Mrd EURO-EEK)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.361	0.768	0.984	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	3.131	3.327
2. Current taxes on income and wealth	0.301	0.477	0.586	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	1.603	1.636
3. Social contributions	0.341	0.677	0.862	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	2.463	2.542
4. Of which actual social contributions	0.340	0.674	0.854	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	2.412	2.489
5. Other current revenue, including sales	0.155	0.294	0.384	0.483	0.501	0.546	0.705	0.790	0.850	0.931	0.880	0.935	0.970	0.969	1.076	1.078	1.101	1.186
6. Total current revenue	1.157	2.216	2.816	3.184	3.529	3.914	4.824	5.857	6.036	5.883	5.780	6.191	6.656	6.967	7.526	7.952	8.298	8.691
7. Government consumption expenditure	0.719	1.179	1.395	1.539	1.679	1.887	2.131	2.600	3.080	2.981	2.961	3.101	3.307	3.563	3.827	4.073	4.300	4.535
8. Collective consumption	0.272	0.527	0.626	0.701	0.735	0.830	0.928	1.156	1.357	1.275	1.283	1.364	1.482	1.617	1.760	1.852	1.935	2.032
9. Social transfers in kind	0.448	0.653	0.768	0.838	0.944	1.057	1.203	1.444	1.723	1.707	1.679	1.737	1.825	1.946	2.067	2.221	2.365	2.503
10. Compensation of employees	0.327	0.665	0.798	0.889	0.986	1.107	1.246	1.531	1.835	1.780	1.713	1.776	1.841	2.009	2.163	2.322	2.438	2.542
11. Intermediate consumption	0.300	0.479	0.570	0.639	0.650	0.737	0.831	0.938	1.071	0.971	1.014	1.095	1.181	1.248	1.324	1.382	1.451	1.528
12. Social transfers other than in kind	0.264	0.587	0.692	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	2.481	2.637
13. Social transfers in kind via market producers	0.036	0.096	0.113	0.114	0.137	0.150	0.170	0.216	0.259	0.271	0.263	0.281	0.312	0.329	0.349	0.380	0.405	0.432
14. Interest	0.013	0.018	0.020	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	0.017	0.016
15. Subsidies	0.022	0.067	0.076	0.075	0.077	0.081	0.115	0.138	0.158	0.134	0.156	0.164	0.160	0.128	0.091	0.081	0.084	0.086
16. Other current expenditure	0.014	0.036	0.050	0.071	0.135	0.182	0.252	0.260	0.263	0.296	0.276	0.299	0.327	0.368	0.338	0.409	0.447	0.430
17. Total current expenditure	0.977	1.947	2.320	2.581	2.900	3.283	3.802	4.482	5.337	5.425	5.316	5.503	5.770	6.119	6.410	6.937	7.323	7.673
18. Gross saving	0.180	0.269	0.496	0.603	0.629	0.631	1.023	1.375	0.699	0.457	0.464	0.688	0.885	0.848	1.116	1.015	0.975	1.018
19. Capital transfers received	0.012	0.025	0.024	0.037	0.035	0.040	0.107	0.123	0.089	0.323	0.210	0.240	0.334	0.280	0.206	0.228	0.222	0.255
20. Total revenue	1.169	2.241	2.840	3.221	3.564	3.953	4.932	5.980	6.125	6.206	5.990	6.431	6.990	7.247	7.733	8.180	8.520	8.945
21. Gross fixed capital formation	0.157	0.271	0.457	0.453	0.428	0.521	0.728	0.977	1.025	0.882	0.713	0.819	1.121	1.054	1.005	1.091	1.095	1.171
22. Other capital expenditure	0.006	0.027	0.031	0.030	0.005	0.024	0.010	0.080	0.204	0.207	-0.066	-0.084	0.145	0.107	0.165	0.061	0.128	0.137
23. Total expenditure	1.139	2.245	2.807	3.064	3.333	3.827	4.539	5.538	6.566	6.515	5.962	6.238	7.036	7.279	7.580	8.089	8.546	8.980
24. Tax burden	1.000	1.919	2.424	2.690	3.025	3.377	4.098	5.084	5.191	4.939	4.894	5.252	5.659	5.964	6.392	6.837	7.157	7.463
25. Net lending (+) or net borrowing (-)	0.030	-0.004	0.033	0.157	0.232	0.127	0.393	0.441	-0.440	-0.309	0.028	0.193	-0.046	-0.032	0.153	0.091	-0.026	-0.035

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.0	12.4	12.7	12.2	12.8	12.6	13.3	13.3	12.1	14.5	13.7	13.4	13.7	13.3	13.8	14.3	14.8	14.9
2. Current taxes on income and wealth	10.8	7.7	7.5	8.1	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.1	7.4	7.9	7.6	7.3
3. Social contributions	12.3	11.0	11.1	10.7	10.4	10.3	10.1	10.5	11.6	13.1	13.0	11.8	11.3	11.1	11.1	11.4	11.6	11.4
4. Of which actual social contributions	12.2	10.9	11.0	10.6	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.1	10.9	10.9	11.2	11.4	11.1
5. Other current revenue, including sales	5.6	4.8	4.9	5.5	5.2	4.8	5.2	4.9	5.1	6.6	6.0	5.6	5.4	5.1	5.4	5.3	5.2	5.3
6. Total current revenue	41.6	35.9	36.2	36.6	36.4	34.7	35.7	36.0	36.5	41.6	39.3	37.1	37.0	36.6	37.7	38.9	39.1	38.9
7. Government consumption expenditure	25.9	19.1	17.9	17.7	17.3	16.8	15.8	16.0	18.6	21.1	20.1	18.6	18.4	18.7	19.2	19.9	20.3	20.3
8. Collective consumption	9.8	8.5	8.1	8.0	7.6	7.4	6.9	7.1	8.2	9.0	8.7	8.2	8.2	8.5	8.8	9.1	9.1	9.1
9. Social transfers in kind	16.1	10.6	9.9	9.6	9.7	9.4	8.9	8.9	10.4	12.1	11.4	10.4	10.1	10.2	10.4	10.9	11.1	11.2
10. Compensation of employees	11.8	10.8	10.3	10.2	10.2	9.8	9.2	9.4	11.1	12.6	11.6	10.7	10.2	10.6	10.8	11.3	11.5	11.4
11. Intermediate consumption	10.8	7.8	7.3	7.3	6.7	6.5	6.1	5.8	6.5	6.9	6.9	6.6	6.6	6.6	6.6	6.8	6.8	6.8
12. Social transfers other than in kind	9.5	9.5	8.9	8.9	9.2	8.9	8.6	8.4	10.4	13.8	12.7	11.2	10.7	10.6	10.6	11.5	11.7	11.8
13. Social transfers in kind via market producers	1.3	1.5	1.4	1.3	1.4	1.3	1.3	1.3	1.6	1.9	1.8	1.7	1.7	1.7	1.7	1.9	1.9	1.9
14. Interest	0.5	0.3	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
15. Subsidies	0.8	1.1	1.0	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
16. Other current expenditure	0.5	0.6	0.6	0.8	1.4	1.6	1.9	1.6	1.6	2.1	1.9	1.8	1.8	1.9	1.7	2.0	2.1	1.9
17. Total current expenditure	35.1	31.6	29.8	29.6	29.9	29.1	28.1	27.6	32.3	38.4	36.1	33.0	32.0	32.2	32.1	33.9	34.5	34.3
18. Gross saving	6.5	4.4	6.4	6.9	6.5	5.6	7.6	8.5	4.2	3.2	3.2	4.1	4.9	4.5	5.6	5.0	4.6	4.6
19. Capital transfers received	0.4	0.4	0.3	0.4	0.4	0.4	0.8	0.8	0.5	2.3	1.4	1.4	1.9	1.5	1.0	1.1	1.0	1.1
20. Total revenue	42.1	36.3	36.5	37.0	36.7	35.1	36.5	36.8	37.1	43.9	40.7	38.6	38.8	38.1	38.7	40.0	40.1	40.0
21. Gross fixed capital formation	5.6	4.4	5.9	5.2	4.4	4.6	5.4	6.0	6.2	6.2	4.8	4.9	6.2	5.5	5.0	5.3	5.2	5.2
22. Other capital expenditure	0.2	0.4	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	0.3	0.6	0.6
23. Total expenditure	41.0	36.4	36.1	35.2	34.3	34.0	33.6	34.1	39.7	46.1	40.5	37.4	39.1	38.3	38.0	39.5	40.3	40.2
24. Tax burden	36.0	31.1	31.2	30.9	31.2	30.0	30.3	31.3	31.4	34.9	33.2	31.5	31.4	31.4	32.0	33.4	33.7	33.4
25. Net lending (+) or net borrowing (-)	1.1	-0.1	0.4	1.8	2.4	1.1	2.9	2.7	-2.7	-2.2	0.2	1.2	-0.3	-0.2	0.8	0.4	-0.1	-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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	34.6	21.2	12.8	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	6.9	6.3
2. Current taxes on income and wealth	11.7	-8.8	16.6	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	-0.2	2.1
3. Social contributions	24.6	13.5	15.2	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	5.3	3.2
4. Of which actual social contributions	24.4	13.5	14.8	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	5.3	3.2
5. Other current revenue, including sales	6.9	33.0	19.0	25.7	3.7	9.1	29.1	12.0	7.5	9.6	-5.5	6.3	3.7	-0.1	11.0	0.2	2.1	7.7
6. Total current revenue	22.0	12.3	15.1	13.1	10.9	10.9	23.3	21.4	3.1	-2.5	-1.8	7.1	7.5	4.7	8.0	5.7	4.3	4.7
7. Government consumption expenditure	15.9	1.6	9.4	10.4	9.1	12.4	12.9	22.0	18.5	-3.2	-0.7	4.7	6.7	7.8	7.4	6.4	5.6	5.5
8. Collective consumption	17.6	2.5	9.3	11.9	4.9	12.9	11.7	24.6	17.4	-6.1	0.6	6.3	8.6	9.1	8.9	5.2	4.5	5.0
9. Social transfers in kind	14.9	0.9	9.5	9.1	12.6	12.0	13.8	20.0	19.3	-0.9	-1.7	3.5	5.1	6.6	6.2	7.4	6.5	5.9
10. Compensation of employees	25.2	5.4	12.4	11.4	10.9	12.3	12.5	22.9	19.9	-3.0	-3.8	3.7	3.7	9.1	7.7	7.4	5.0	4.3
11. Intermediate consumption	16.3	1.2	10.0	12.2	1.7	13.4	12.8	12.9	14.2	-9.3	4.4	8.1	7.8	5.7	6.2	4.3	5.0	5.3
12. Social transfers other than in kind	36.2	3.7	9.2	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	5.9	6.3
13. Social transfers in kind via market producers	13.1	2.7	4.2	1.2	19.8	10.2	13.0	26.9	20.3	4.5	-2.8	6.6	11.1	5.7	6.0	8.7	6.7	6.8
14. Interest	59.8	-12.4	31.8	-1.0	6.0	0.5	5.1	19.6	26.8	-21.4	-27.6	10.8	20.9	-18.1	-2.3	-6.7	-12.8	-3.7
15. Subsidies	36.2	6.8	6.0	-1.3	1.9	6.4	40.7	20.8	14.0	-15.3	17.1	4.6	-2.0	-20.0	-29.4	-10.6	3.2	3.1
16. Other current expenditure 1)	0.3	-0.2	0.1	0.2	0.6	0.2	0.2	-0.3	0.0	0.5	-0.2	-0.1	0.0	0.1	-0.2	0.3	0.1	-0.2
17. Total current expenditure	26.7	3.0	10.5	11.3	12.4	13.2	15.8	17.9	19.1	1.7	-2.0	3.5	4.9	6.0	4.8	8.2	5.6	4.8
18. Gross saving 1)	-1.7	2.8	1.4	0.5	-0.4	-0.9	2.0	0.9	-4.2	-1.0	-0.1	1.0	0.8	-0.5	1.1	-0.6	-0.4	0.0
19. Capital transfers received	-12.7	54.7	106.0	55.2	-5.4	13.7	168.9	14.7	-27.6	262.3	-35.0	14.3	39.3	-16.1	-26.5	10.5	-2.6	14.8
20. Total revenue	21.7	12.6	15.6	13.4	10.7	10.9	24.7	21.3	2.4	1.3	-3.5	7.4	8.7	3.7	6.7	5.8	4.2	5.0
21. Gross fixed capital formation	16.0	6.4	41.0	-0.9	-5.6	21.8	39.7	34.2	4.9	-13.9	-19.2	15.0	36.8	-5.9	-4.7	8.5	0.4	7.0
22. Other capital expenditure 1)	0.2	0.0	0.1	-0.1	-0.3	0.2	-0.1	0.4	0.7	0.2	-1.9	-0.1	1.3	-0.2	0.3	-0.5	0.3	0.0
23. Total expenditure	26.0	3.5	14.9	9.1	8.8	14.8	18.6	22.0	18.5	-0.8	-8.5	4.6	12.8	3.5	4.1	6.7	5.7	5.1
24. Tax burden	24.3	9.7	14.4	11.0	12.4	11.6	21.4	24.0	2.1	-4.8	-0.9	7.3	7.7	5.4	7.2	7.0	4.7	4.3
25. Net lending (+) or net borrowing (-)	-1.4	3.2	0.2	1.4	0.6	-1.3	1.8	-0.2	-5.4	0.5	2.4	1.0	-1.4	0.1	0.9	-0.3	-0.6	0.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	-1.1	-0.2	-0.4	-1.8	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.8	-0.4	0.1	0.2
2. Interest payments (% of GDP)	0.5	0.2	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
3. Implicit interest rate 2)	:	4.9	6.1	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	0.8	0.8
4. Nominal GDP growth rate	37.4	13.1	11.4	12.0	11.5	16.0	20.1	20.2	1.7	-14.4	4.0	13.2	8.0	5.6	5.0	2.5	3.7	5.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-1.1	-0.2	-0.4	-1.8	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.8	-0.4	0.1	0.2
6. Contribution of nominal GDP growth	:	-0.6	-0.5	-0.6	-0.6	-0.7	-0.8	-0.7	-0.1	0.8	-0.3	-0.8	-0.4	-0.5	-0.5	-0.3	-0.3	-0.5
7. Stock-flow adjustment 3)	:	0.5	1.8	2.3	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.3	3.8	0.8	1.7	0.1	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.6	-0.4	-0.7	-2.0	-2.6	-1.3	-3.1	-2.9	2.5	2.0	-0.3	-1.3	0.1	0.1	-0.9	-0.5	0.0	0.1
9. Snow-ball effect	:	-0.4	-0.2	-0.4	-0.4	-0.5	-0.6	-0.6	0.1	0.9	-0.1	-0.6	-0.3	-0.4	-0.4	-0.2	-0.3	-0.4
10. Stock-flow adjustment 3)	:	0.5	1.8	2.3	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.3	3.8	0.8	1.7	0.1	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-0.3	0.9	-0.1	-0.6	-0.5	-0.1	-0.7	0.8	2.6	-0.5	-0.6	3.6	0.4	0.4	-0.6	-0.2	-0.3
12. Level of gross debt (end of year)	8.2	4.8	5.7	5.6	5.1	4.5	4.4	3.7	4.5	7.0	6.6	5.9	9.5	9.9	10.4	9.7	9.6	9.3

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 4A

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

Ireland

(Mrd EURO-IEP)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	7.6	14.0	16.2	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	23.6	24.7
2. Current taxes on income and wealth	7.2	14.9	16.4	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	28.3	29.5
3. Social contributions	3.3	5.3	6.7	7.2	8.0	8.7	9.6	10.7	11.0	10.2	9.5	10.0	9.7	10.3	10.9	11.4	11.7	12.0
4. Of which actual social contributions	2.2	3.9	5.0	5.4	5.9	6.5	7.1	8.1	8.3	8.8	8.4	9.0	8.5	9.0	9.6	10.1	10.3	10.7
5. Other current revenue, including sales	2.1	3.0	3.6	3.8	4.1	4.7	5.4	5.7	6.6	6.7	7.7	7.9	8.2	8.0	7.9	8.0	7.6	7.4
6. Total current revenue	20.2	37.3	42.9	46.8	52.0	57.5	65.3	68.3	63.1	55.4	54.8	56.5	58.5	60.5	64.9	69.8	71.2	73.6
7. Government consumption expenditure	9.4	15.9	21.5	23.3	25.2	27.3	30.1	33.4	35.3	34.3	31.4	31.1	31.2	31.2	32.1	33.0	33.7	34.7
8. Collective consumption	2.9	5.9	7.6	8.0	8.4	9.5	10.7	12.0	13.0	11.3	9.6	9.6	9.8	10.0	10.4	10.8	10.2	10.4
9. Social transfers in kind	6.5	10.0	13.9	15.4	16.8	17.8	19.4	21.4	22.3	22.9	21.8	21.5	21.4	21.1	21.8	22.1	23.5	24.3
10. Compensation of employees	5.8	8.9	12.0	13.3	14.5	16.6	18.2	19.9	21.2	20.7	19.3	19.2	18.9	18.7	18.8	19.5	19.9	20.6
11. Intermediate consumption	3.1	5.5	7.2	7.6	8.1	7.9	8.8	9.7	10.0	10.0	9.0	8.6	8.2	8.2	8.8	9.3	9.7	10.1
12. Social transfers other than in kind	5.8	7.9	11.2	12.0	13.3	15.0	16.8	19.1	21.7	24.2	23.8	23.8	24.2	23.5	22.9	22.9	22.9	23.1
13. Social transfers in kind via market producers	0.7	1.6	2.3	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
14. Interest	2.8	2.1	1.8	1.8	1.7	1.7	1.8	2.0	2.4	3.4	4.9	5.9	7.2	7.7	7.5	6.7	6.5	6.6
15. Subsidies	0.5	1.1	1.4	1.5	1.5	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.9	1.8	1.9	1.8	2.0	2.1
16. Other current expenditure	1.4	1.5	2.3	2.6	2.8	3.1	3.4	3.1	3.5	2.7	2.7	2.5	2.4	2.8	2.7	2.5	2.8	2.7
17. Total current expenditure	20.3	28.6	38.2	41.5	44.9	49.3	54.3	59.7	65.4	67.6	66.5	66.7	68.0	67.7	67.7	68.0	68.9	70.2
18. Gross saving	0.0	8.6	4.6	5.3	7.1	8.2	11.0	8.6	-2.3	-12.1	-11.6	-10.2	-9.5	-7.2	-2.8	1.9	2.3	3.4
19. Capital transfers received	1.0	1.5	1.6	1.8	1.8	2.0	2.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.8	0.7	0.6	0.6
20. Total revenue	21.2	38.7	44.5	48.6	53.9	59.5	67.8	71.3	65.4	56.5	55.4	57.3	59.1	61.0	65.7	70.5	71.8	74.2
21. Gross fixed capital formation	1.3	3.8	5.7	5.3	5.4	5.9	6.9	9.1	9.7	6.2	5.6	4.1	3.6	3.3	4.0	3.9	4.2	4.4
22. Other capital expenditure	0.8	1.1	1.0	1.2	1.5	1.5	1.4	1.9	3.4	6.1	37.0	8.3	1.5	0.3	1.2	3.6	1.2	1.1
23. Total expenditure	22.4	33.5	44.9	48.0	51.8	56.7	62.6	70.7	78.5	80.0	109.1	79.2	73.1	71.2	72.9	75.4	74.3	75.7
24. Tax burden	17.3	33.3	37.9	42.0	46.3	50.6	58.1	60.8	54.4	47.7	46.6	48.1	49.6	51.8	56.3	61.2	62.9	65.5
25. Net lending (+) or net borrowing (-)	-1.2	5.3	-0.4	0.6	2.1	2.7	5.2	0.5	-13.1	-23.4	-53.7	-21.8	-14.0	-10.2	-7.2	-4.9	-2.6	-1.5

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.9	13.0	11.9	12.1	12.6	13.1	13.6	13.1	12.0	10.8	10.9	10.2	10.5	10.7	11.2	10.5	10.3	10.3
2. Current taxes on income and wealth	13.2	13.8	12.1	12.4	12.9	12.8	13.7	13.2	12.2	11.9	11.8	12.0	12.8	12.8	13.2	13.0	12.4	12.3
3. Social contributions	6.0	4.9	4.9	5.0	5.1	5.1	5.2	5.4	5.9	6.0	5.7	5.7	5.5	5.7	5.8	5.3	5.1	5.0
4. Of which actual social contributions	4.1	3.6	3.7	3.7	3.8	3.8	3.9	4.1	4.4	5.2	5.1	5.2	4.8	5.0	5.1	4.7	4.5	4.4
5. Other current revenue, including sales	3.8	2.8	2.6	2.6	2.6	2.7	2.9	2.9	3.5	4.0	4.6	4.5	4.7	4.4	4.2	3.7	3.3	3.1
6. Total current revenue	36.9	34.4	31.5	32.1	33.3	33.8	35.3	34.7	33.6	32.7	33.0	32.5	33.5	33.7	34.4	32.5	31.1	30.6
7. Government consumption expenditure	17.2	14.7	15.8	16.0	16.1	16.1	16.3	16.9	18.8	20.2	18.9	17.9	17.8	17.4	17.0	15.4	14.7	14.4
8. Collective consumption	5.3	5.5	5.6	5.5	5.4	5.6	5.8	6.1	7.0	6.7	5.8	5.5	5.6	5.6	5.5	5.0	4.5	4.3
9. Social transfers in kind	11.9	9.2	10.2	10.5	10.7	10.5	10.5	10.9	11.9	13.5	13.1	12.4	12.2	11.8	11.5	10.3	10.2	10.1
10. Compensation of employees	10.6	8.2	8.8	9.2	9.3	9.7	9.8	10.1	11.3	12.2	11.6	11.0	10.8	10.4	9.9	9.1	8.7	8.6
11. Intermediate consumption	5.7	5.1	5.3	5.2	5.2	4.6	4.7	4.9	5.4	5.9	5.4	4.9	4.7	4.6	4.6	4.3	4.2	4.2
12. Social transfers other than in kind	10.6	7.3	8.3	8.3	8.5	8.9	9.1	9.7	11.6	14.3	14.3	13.7	13.8	13.1	12.1	10.7	10.0	9.6
13. Social transfers in kind via market producers	1.3	1.5	1.7	1.8	1.8	1.9	2.0	2.1	2.4	2.7	3.0	2.9	3.0	2.8	2.7	2.4	2.2	2.1
14. Interest	5.1	1.9	1.3	1.2	1.1	1.0	1.0	1.0	1.3	2.0	3.0	3.4	4.1	4.3	4.0	3.1	2.8	2.7
15. Subsidies	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	1.0	1.1	1.0	1.0	0.9	0.9	0.9
16. Other current expenditure	2.5	1.4	1.7	1.8	1.8	1.8	1.8	1.6	1.9	1.6	1.6	1.5	1.4	1.6	1.4	1.2	1.2	1.1
17. Total current expenditure	37.0	26.4	28.1	28.5	28.7	29.0	29.4	30.3	34.8	39.9	40.0	38.4	38.9	37.7	35.8	31.7	30.1	29.2
18. Gross saving	-0.1	8.0	3.4	3.7	4.6	4.8	5.9	4.4	-1.2	-7.2	-7.0	-5.9	-5.5	-4.0	-1.5	0.9	1.0	1.4
19. Capital transfers received	1.8	1.4	1.2	1.2	1.2	1.2	1.4	1.5	1.2	0.6	0.3	0.5	0.3	0.3	0.4	0.3	0.2	0.2
20. Total revenue	38.7	35.8	32.7	33.4	34.5	35.0	36.7	36.2	34.9	33.4	33.3	33.0	33.8	34.0	34.8	32.8	31.3	30.8
21. Gross fixed capital formation	2.3	3.5	4.2	3.6	3.5	3.5	3.7	4.6	5.2	3.7	3.3	2.4	2.0	1.8	2.1	1.8	1.8	1.8
22. Other capital expenditure	1.5	1.0	0.7	0.9	0.9	0.9	0.7	1.0	1.8	3.6	22.3	4.8	0.9	0.1	0.6	1.7	0.5	0.5
23. Total expenditure	40.8	30.9	33.0	32.9	33.1	33.4	33.9	35.9	41.9	47.2	65.7	45.5	41.8	39.7	38.6	35.1	32.4	31.5
24. Tax burden	31.5	30.8	27.9	28.8	29.6	29.8	31.4	30.8	29.0	28.2	28.0	27.7	28.4	28.8	29.8	28.5	27.4	27.2
25. Net lending (+) or net borrowing (-)	-2.1	4.9	-0.3	0.4	1.3	1.6	2.8	0.3	-7.0	-13.8	-32.3	-12.6	-8.0	-5.7	-3.8	-2.3	-1.1	-0.6

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.8	15.0	10.8	9.3	11.5	13.4	12.3	3.1	-12.8	-18.6	-1.6	-1.6	3.2	5.1	9.9	6.0	5.1	4.6
2. Current taxes on income and wealth	14.0	15.9	6.2	10.5	11.2	8.0	15.9	3.3	-12.0	-12.4	-2.6	6.4	7.0	2.9	8.5	12.0	1.6	4.2
3. Social contributions	3.0	17.8	10.8	7.7	10.9	8.8	9.5	11.9	2.7	-6.7	-7.4	5.1	-3.2	6.7	6.1	4.6	2.0	3.1
4. Of which actual social contributions	2.4	25.8	9.7	6.8	11.2	9.4	9.7	13.6	2.6	5.6	-4.1	6.8	-5.9	6.5	6.6	5.2	2.2	3.5
5. Other current revenue, including sales	9.8	14.5	8.8	6.2	9.2	12.5	15.6	5.8	15.9	2.2	14.3	2.2	4.2	-3.1	-0.3	1.3	-5.3	-3.0
6. Total current revenue	10.6	15.7	8.8	9.2	11.1	10.5	13.5	4.7	-7.7	-12.1	-1.1	3.0	3.6	3.4	7.4	7.5	2.0	3.4
7. Government consumption expenditure	5.7	14.9	14.6	8.8	8.0	8.3	10.1	11.0	5.9	-3.0	-8.3	-0.9	0.3	-0.1	3.1	2.6	2.2	3.0
8. Collective consumption	6.0	35.1	12.0	4.9	6.0	12.4	12.9	11.6	9.1	-13.0	-15.4	0.2	2.3	2.0	3.3	4.5	-5.5	2.0
9. Social transfers in kind	5.6	5.5	16.1	10.9	9.0	6.3	8.6	10.6	4.1	2.9	-4.8	-1.5	-0.6	-1.1	3.0	1.7	6.0	3.5
10. Compensation of employees	5.3	12.9	14.7	11.4	8.7	14.3	9.6	9.6	6.5	-2.3	-6.9	-0.6	-1.4	-1.3	0.8	3.9	1.8	3.4
11. Intermediate consumption	4.2	13.6	13.8	5.7	6.6	-3.0	11.2	10.8	3.1	-0.5	-9.9	-4.5	-4.0	-0.7	7.3	6.1	4.4	3.7
12. Social transfers other than in kind	5.7	5.5	17.1	7.3	10.3	13.4	11.6	13.6	13.9	11.5	-1.7	0.1	1.4	-2.8	-2.4	-0.3	0.3	0.6
13. Social transfers in kind via market producers	11.5	22.2	23.8	11.4	11.9	14.3	11.2	11.7	10.7	1.7	7.4	0.1	5.7	-3.8	2.8	-1.4	0.4	0.4
14. Interest	-6.0	-3.8	1.8	-1.0	-3.4	1.6	6.3	7.2	21.1	42.3	44.2	19.7	21.5	7.1	-2.4	-9.9	-3.6	1.6
15. Subsidies	12.6	3.6	-2.6	6.7	3.4	12.1	-2.8	7.2	6.9	-1.7	-3.2	-5.7	11.4	-5.5	2.3	-0.9	6.1	5.5
16. Other current expenditure 1)	0.2	-0.1	0.2	0.1	0.0	0.0	0.0	-0.2	0.3	-0.3	0.0	-0.1	-0.1	0.2	-0.2	-0.2	0.1	-0.1
17. Total current expenditure	5.1	9.4	14.9	8.5	8.2	9.9	10.1	10.0	9.4	3.4	-1.6	0.4	2.0	-0.5	0.0	0.3	1.4	1.9
18. Gross saving 1)	1.8	1.5	-1.6	0.3	0.9	0.2	1.1	-1.6	-5.6	-5.9	0.2	1.1	0.4	1.4	2.6	2.3	0.1	0.4
19. Capital transfers received	-2.5	-1.7	15.0	10.8	1.3	7.6	28.8	15.7	-21.0	-54.2	-46.7	50.3	-31.5	-1.3	32.5	-9.8	-17.2	5.0
20. Total revenue	10.0	14.9	9.0	9.3	10.7	10.4	14.0	5.1	-8.2	-13.6	-2.0	3.5	3.1	3.3	7.6	7.3	1.8	3.4
21. Gross fixed capital formation	15.8	30.4	11.1	-7.2	3.0	9.5	16.6	31.3	6.8	-35.8	-10.8	-25.6	-13.8	-7.4	21.2	-2.5	8.2	4.8
22. Other capital expenditure 1)	-0.4	-1.6	-0.3	0.1	0.1	-0.1	-0.1	0.2	0.9	1.8	18.7	-17.5	-3.9	-0.7	0.5	1.0	-1.1	-0.1
23. Total expenditure	4.9	6.3	13.4	6.9	7.8	9.6	10.3	13.0	11.0	1.9	36.4	-27.4	-7.7	-2.5	2.3	3.5	-1.5	1.9
24. Tax burden	10.9	16.7	8.3	10.8	10.2	9.3	14.8	4.6	-10.4	-12.3	-2.5	3.3	3.2	4.3	8.7	8.8	2.7	4.2
25. Net lending (+) or net borrowing (-)	1.9	2.5	-1.3	0.7	0.9	0.3	1.2	-2.5	-7.3	-6.9	-18.5	19.7	4.5	2.3	1.9	1.5	1.2	0.5

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	2.1	-1.0	0.3	-0.4	-1.3	-1.6	-2.8	-0.3	7.0	13.8	32.3	12.6	8.0	5.7	3.8	2.3	1.1	0.6
2. Interest payments (% of GDP)	5.1	1.4	1.3	1.2	1.1	1.0	1.0	1.0	1.3	2.0	3.0	3.4	4.1	4.3	4.0	3.1	2.8	2.7
3. Implicit interest rate 2)	:	4.5	4.4	4.3	3.9	3.9	4.2	4.5	5.1	4.3	4.7	4.1	3.8	3.7	3.5	3.3	3.2	3.2
4. Nominal GDP growth rate	13.0	12.5	11.5	7.2	7.1	8.8	8.8	6.6	-4.8	-9.7	-1.9	4.7	0.5	2.6	5.3	13.5	6.8	4.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.1	-1.0	0.3	-0.4	-1.3	-1.6	-2.8	-0.3	7.0	13.8	32.3	12.6	8.0	5.7	3.8	2.3	1.1	0.6
6. Contribution of nominal GDP growth	:	-4.0	-3.4	-2.1	-2.0	-2.3	-2.1	-1.5	1.2	4.5	1.2	-3.9	-0.6	-3.1	-6.1	-12.8	-6.0	-4.2
7. Stock-flow adjustment 3)	:	2.1	0.4	1.8	1.7	1.8	2.4	2.0	10.3	1.0	-8.5	13.6	3.6	-2.7	-10.2	-3.2	0.2	1.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.0	-2.4	-1.0	-1.6	-2.4	-2.6	-3.8	-1.3	5.7	11.8	29.3	9.2	3.9	1.4	-0.2	-0.8	-1.7	-2.1
9. Snow-ball effect	:	-2.6	-2.1	-0.8	-0.9	-1.3	-1.1	-0.5	2.5	6.6	4.2	-0.5	3.5	1.2	-2.1	-9.7	-3.1	-1.5
10. Stock-flow adjustment 3)	:	2.1	0.4	1.8	1.7	1.8	2.4	2.0	10.3	1.0	-8.5	13.6	3.6	-2.7	-10.2	-3.2	0.2	1.1
(% of GDP)																		
11. Change in gross debt 5)	:	-2.8	-2.7	-0.7	-1.7	-2.1	-2.5	0.3	18.5	19.3	25.0	22.3	11.0	-0.1	-12.4	-13.8	-4.7	-2.5
12. Level of gross debt (end of year)	78.5	33.2	30.6	29.9	28.2	26.1	23.6	23.9	42.4	61.8	86.8	109.1	120.1	120.0	107.5	93.8	89.1	86.6

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 5A

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

Greece	(Mrd EURO-GRD)																	
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	11.4	18.5	21.0	21.7	22.4	23.6	26.7	29.2	30.4	27.8	28.5	28.0	25.9	25.4	27.6	28.3	29.3	31.1
2. Current taxes on income and wealth	6.1	13.8	14.5	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	15.8	17.2
3. Social contributions	9.6	16.3	20.5	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	25.2	25.6
4. Of which actual social contributions	8.4	14.3	18.1	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	19.4	19.7
5. Other current revenue, including sales	5.1	7.2	7.7	8.4	10.6	8.7	9.4	10.9	12.4	11.7	11.7	11.4	10.7	12.1	9.8	10.0	9.2	9.0
6. Total current revenue	32.2	55.8	63.7	66.9	72.1	74.7	80.0	88.2	93.1	89.2	88.5	85.8	83.8	81.0	78.9	79.2	79.6	82.9
7. Government consumption expenditure	16.6	25.8	31.4	33.9	37.1	39.9	43.9	47.8	50.1	55.4	50.2	44.9	41.6	36.8	35.9	35.2	34.9	35.1
8. Collective consumption	9.2	13.3	16.1	16.7	19.2	19.5	22.1	24.1	24.8	28.3	25.6	22.8	22.1	19.9	20.4	19.9	19.3	19.9
9. Social transfers in kind	7.4	12.5	15.3	17.2	17.9	20.4	21.8	23.6	25.4	27.0	24.7	22.1	19.5	16.8	15.6	15.3	15.5	15.2
10. Compensation of employees	9.5	14.9	17.8	19.0	21.9	22.7	24.0	25.8	28.0	31.0	28.0	26.0	24.4	22.0	21.8	21.4	21.6	21.8
11. Intermediate consumption	5.0	7.4	9.4	10.5	12.3	11.7	13.6	15.6	15.0	15.8	13.7	10.1	9.7	8.4	8.6	8.2	8.3	8.4
12. Social transfers other than in kind	10.2	17.4	20.6	23.5	24.8	27.1	30.4	33.9	38.8	41.6	40.1	40.4	38.8	34.3	34.6	34.9	35.2	35.1
13. Social transfers in kind via market producers	1.8	3.1	3.8	4.2	4.4	4.9	5.5	6.1	7.0	7.4	7.3	7.1	5.5	4.4	3.8	4.1	3.6	3.8
14. Interest	10.0	9.7	9.1	8.8	9.3	9.4	9.6	10.5	11.7	12.0	13.2	15.1	9.7	7.3	7.2	6.7	6.8	6.9
15. Subsidies	0.2	0.0	0.1	0.3	0.2	0.2	0.1	0.2	0.1	0.2	0.3	1.3	1.3	2.0	1.6	1.7	1.7	1.5
16. Other current expenditure	1.7	2.2	2.4	2.9	3.8	4.2	3.7	4.2	4.9	4.8	4.4	3.4	2.9	3.2	3.6	2.9	2.2	2.3
17. Total current expenditure	38.3	54.8	63.1	69.1	76.8	80.1	87.0	96.2	105.4	112.8	107.1	103.3	92.3	81.5	81.2	79.9	79.3	79.7
18. Gross saving	-6.1	1.0	0.6	-2.2	-4.7	-5.4	-7.0	-8.0	-12.3	-23.6	-18.6	-17.6	-8.5	-0.5	-2.3	-0.7	0.3	3.2
19. Capital transfers received	1.5	4.0	1.3	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	3.8	3.7
20. Total revenue	33.8	59.8	65.0	69.3	75.1	78.4	85.3	93.9	98.4	92.4	93.3	91.1	88.8	88.6	83.5	84.7	83.3	86.6
21. Gross fixed capital formation	3.6	7.1	8.0	10.6	11.0	8.8	12.5	11.3	13.5	13.6	8.3	5.1	4.8	6.2	6.5	6.7	6.8	7.5
22. Other capital expenditure	0.8	3.7	3.8	3.6	4.5	1.9	-1.2	2.0	4.0	2.1	3.1	3.9	8.5	24.4	2.2	10.8	2.6	2.6
23. Total expenditure	42.8	65.6	74.9	83.4	92.2	90.8	98.3	109.5	123.0	128.4	118.6	112.3	105.7	112.1	89.9	97.4	88.7	89.8
24. Tax burden	26.3	47.2	54.2	56.3	59.0	63.5	67.6	74.0	77.0	73.0	72.4	69.6	67.8	64.0	63.8	62.4	64.8	68.2
25. Net lending (+) or net borrowing (-)	-9.1	-5.7	-9.8	-14.0	-17.1	-12.3	-13.0	-15.6	-24.6	-36.0	-25.3	-21.2	-16.9	-23.5	-6.5	-12.8	-5.4	-3.2

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	12.3	13.1	12.8	12.1	11.6	11.9	12.2	12.6	12.6	11.7	12.6	13.5	13.5	14.1	15.6	16.1	16.8	17.1
2. Current taxes on income and wealth	6.6	9.8	8.9	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	9.0	9.5
3. Social contributions	10.4	11.6	12.6	12.5	12.1	12.3	11.9	12.4	12.7	12.4	13.1	13.2	13.9	13.6	13.6	13.9	14.4	14.1
4. Of which actual social contributions	9.0	10.1	11.1	11.0	10.5	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.5	10.7	11.1	10.9
5. Other current revenue, including sales	5.4	5.1	4.7	4.7	5.5	4.4	4.3	4.7	5.1	4.9	5.2	5.5	5.6	6.7	5.5	5.7	5.3	5.0
6. Total current revenue	34.6	39.5	39.0	37.4	37.2	37.5	36.7	37.9	38.5	37.5	39.2	41.4	43.8	44.9	44.4	45.0	45.5	45.7
7. Government consumption expenditure	17.8	18.3	19.2	19.0	19.2	20.0	20.2	20.5	20.7	23.3	22.2	21.7	21.7	20.4	20.2	20.0	19.9	19.3
8. Collective consumption	9.8	9.4	9.9	9.3	9.9	9.8	10.1	10.4	10.2	11.9	11.3	11.0	11.5	11.0	11.5	11.3	11.0	11.0
9. Social transfers in kind	8.0	8.8	9.4	9.6	9.3	10.2	10.0	10.2	10.5	11.4	10.9	10.7	10.2	9.3	8.8	8.7	8.9	8.4
10. Compensation of employees	10.2	10.5	10.9	10.6	11.3	11.4	11.0	11.1	11.6	13.1	12.4	12.5	12.7	12.2	12.3	12.2	12.3	12.0
11. Intermediate consumption	5.3	5.3	5.7	5.9	6.4	5.9	6.3	6.7	6.2	6.7	6.1	4.9	5.0	4.7	4.8	4.7	4.7	4.6
12. Social transfers other than in kind	11.0	12.3	12.6	13.1	12.8	13.6	14.0	14.6	16.0	17.5	17.7	19.5	20.3	19.0	19.5	19.8	20.1	19.3
13. Social transfers in kind via market producers	2.0	2.2	2.3	2.4	2.3	2.4	2.5	2.6	2.9	3.1	3.2	3.4	2.9	2.5	2.2	2.3	2.0	2.1
14. Interest	10.7	6.9	5.6	4.9	4.8	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	4.0	3.8	3.9	3.8
15. Subsidies	0.2	0.0	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	0.8
16. Other current expenditure	1.8	1.6	1.4	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	1.2	1.3
17. Total current expenditure	41.2	38.8	38.6	38.6	39.6	40.2	39.9	41.4	43.6	47.5	47.4	49.9	48.3	45.2	45.8	45.4	45.3	44.0
18. Gross saving	-6.6	0.7	0.4	-1.2	-2.4	-2.7	-3.2	-3.4	-5.1	-9.9	-8.2	-8.5	-4.5	-0.3	-1.3	-0.4	0.2	1.8
19. Capital transfers received	1.6	2.9	0.8	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	2.1	2.0
20. Total revenue	36.3	42.4	39.8	38.8	38.8	39.4	39.2	40.4	40.6	38.9	41.3	44.0	46.4	49.1	47.0	48.1	47.6	47.8
21. Gross fixed capital formation	3.9	5.1	4.9	5.9	5.7	4.4	5.7	4.9	5.6	5.7	3.7	2.4	2.5	3.4	3.7	3.8	3.9	4.2
22. Other capital expenditure	0.9	2.6	2.3	2.0	2.3	0.9	-0.6	0.9	1.7	0.9	1.4	1.9	4.5	13.5	1.2	6.1	1.5	1.5
23. Total expenditure	46.0	46.4	45.8	46.6	47.6	45.6	45.1	47.1	50.8	54.1	52.5	54.2	55.3	62.1	50.7	55.3	50.7	49.6
24. Tax burden	28.3	33.4	33.1	31.5	30.5	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	36.0	35.5	37.0	37.6
25. Net lending (+) or net borrowing (-)	-9.7	-4.1	-6.0	-7.8	-8.8	-6.2	-5.9	-6.7	-10.2	-15.2	-11.2	-10.2	-8.8	-13.0	-3.6	-7.2	-3.1	-1.8

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.3	6.5	8.3	3.2	3.5	5.3	12.9	9.6	4.0	-8.5	2.3	-1.7	-7.5	-1.6	8.6	2.5	3.6	5.9
2. Current taxes on income and wealth	8.0	16.4	10.7	0.0	7.9	14.5	0.7	6.6	2.3	3.3	-7.9	2.2	8.3	-8.4	-8.3	-4.7	-4.4	8.9
3. Social contributions	11.1	10.6	15.7	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	3.2	1.6
4. Of which actual social contributions	11.5	11.3	16.8	8.6	3.5	4.7	4.8	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-4.0	1.3	3.2	1.6
5. Other current revenue, including sales	7.4	4.4	-15.3	10.1	25.0	-17.9	8.9	15.4	13.6	-5.3	-0.2	-2.4	-6.7	13.9	-19.1	1.4	-7.5	-2.3
6. Total current revenue	10.7	9.7	7.5	5.1	7.7	3.7	7.1	10.2	5.5	-4.2	-0.7	-3.1	-2.3	-3.4	-2.6	0.4	0.4	4.2
7. Government consumption expenditure	9.6	7.2	10.3	7.9	9.4	7.5	10.1	8.7	5.0	10.4	-9.3	-10.6	-7.4	-11.6	-2.3	-2.0	-1.0	0.6
8. Collective consumption	6.9	5.1	11.7	3.5	14.9	1.6	13.4	9.2	2.7	14.4	-9.8	-10.7	-3.4	-9.8	2.2	-2.0	-3.2	2.9
9. Social transfers in kind	12.9	9.6	8.9	12.6	4.1	13.8	6.9	8.3	7.4	6.6	-8.8	-10.4	-11.7	-13.6	-7.6	-1.9	1.8	-2.3
10. Compensation of employees	4.7	8.3	11.8	6.8	15.3	3.7	5.7	7.5	8.6	10.8	-9.7	-7.3	-6.2	-9.9	-0.6	-1.8	0.5	1.1
11. Intermediate consumption	14.2	2.0	3.6	12.1	17.3	-4.9	16.2	14.7	-4.3	5.7	-13.1	-26.7	-4.2	-12.9	1.8	-4.3	0.8	1.2
12. Social transfers other than in kind	11.0	11.2	7.3	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	-0.5
13. Social transfers in kind via market producers	12.3	9.4	11.1	10.4	5.1	10.3	13.3	10.6	14.4	5.8	-1.9	-1.7	-22.3	-19.9	-13.7	6.0	-12.4	6.5
14. Interest	6.2	-4.6	-4.8	-3.8	5.8	0.9	2.9	8.8	11.3	2.7	10.6	13.8	-35.3	-25.3	-1.3	-6.7	1.7	0.8
15. Subsidies	58.7	-59.4	33.3	382.7	-24.7	-10.6	-52.7	143.8	-49.2	136.4	46.6	291.3	-3.6	50.9	-15.8	0.9	0.5	-11.3
16. Other current expenditure 1)	0.0	-0.1	-0.1	0.2	0.3	0.1	-0.4	0.1	0.2	0.0	-0.1	-0.3	-0.1	0.3	0.3	-0.4	-0.4	0.0
17. Total current expenditure	8.7	5.5	5.9	9.6	11.1	4.4	8.6	10.6	9.5	7.0	-5.0	-3.5	-10.6	-11.7	-0.3	-1.7	-0.8	0.5
18. Gross saving 1)	0.7	1.5	0.6	-1.6	-1.2	-0.3	-0.5	-0.2	-1.7	-4.8	1.7	-0.3	4.0	4.2	-1.0	0.9	0.5	1.6
19. Capital transfers received	55.4	29.0	-44.7	82.0	25.8	21.5	42.3	7.3	-7.3	-38.7	45.6	12.5	-6.2	52.5	-39.8	18.7	-30.8	-1.5
20. Total revenue	12.7	10.8	5.4	6.7	8.3	4.4	8.8	10.1	4.7	-6.0	0.9	-2.3	-2.5	-0.3	-5.8	1.4	-1.6	3.9
21. Gross fixed capital formation	16.8	-1.8	-11.4	32.8	3.7	-20.1	41.7	-9.6	19.7	0.4	-38.6	-39.2	-5.5	29.2	5.5	3.4	1.4	10.0
22. Other capital expenditure 1)	-0.4	0.7	1.4	-0.3	0.3	-1.4	-1.5	1.4	0.8	-0.8	0.5	0.5	2.6	9.0	-12.3	4.9	-4.6	0.0
23. Total expenditure	8.5	6.2	7.0	11.3	10.7	-1.6	8.3	11.4	12.3	4.4	-7.7	-5.3	-5.9	6.0	-19.7	8.3	-8.9	1.3
24. Tax burden	11.3	10.9	11.5	4.0	4.7	7.6	6.5	9.4	4.0	-5.1	-0.9	-3.8	-2.6	-5.5	-0.3	-2.2	3.7	5.3
25. Net lending (+) or net borrowing (-)	1.6	1.7	-0.6	-1.8	-1.0	2.6	0.2	-0.8	-3.5	-5.0	3.9	1.0	1.4	-4.2	9.4	-3.6	4.2	1.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	9.7	5.5	6.0	7.8	8.8	6.2	5.9	6.7	10.2	15.2	11.2	10.2	8.8	13.0	3.6	7.2	3.1	1.8
2. Interest payments (% of GDP)	10.7	6.3	5.6	4.9	4.8	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	4.0	3.8	3.9	3.8
3. Implicit interest rate 2)	:	6.5	5.6	5.1	5.1	4.7	4.5	4.6	4.9	4.5	4.4	4.6	2.7	2.4	2.2	2.1	2.2	2.1
4. Nominal GDP growth rate	12.1	7.7	7.4	9.4	8.3	2.9	9.3	6.8	4.0	-1.8	-4.8	-8.4	-7.6	-5.7	-1.6	-0.9	-0.5	3.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	9.7	5.5	6.0	7.8	8.8	6.2	5.9	6.7	10.2	15.2	11.2	10.2	8.8	13.0	3.6	7.2	3.1	1.8
6. Contribution of nominal GDP growth	:	-7.5	-7.4	-9.1	-7.8	-2.9	-9.2	-6.6	-4.0	2.1	6.5	13.4	14.2	9.6	2.8	1.6	1.0	-6.3
7. Stock-flow adjustment 3)	:	4.2	-0.9	-2.2	0.3	1.2	-0.6	-0.6	0.1	0.1	1.8	2.2	-35.6	-4.5	-4.1	-11.9	1.9	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.0	-0.8	0.5	2.9	4.0	1.5	1.5	2.2	5.4	10.1	5.4	3.0	3.7	9.0	-0.4	3.4	-0.8	-2.0
9. Snow-ball effect	:	-1.3	-1.8	-4.2	-3.0	1.8	-4.8	-2.1	0.9	7.1	12.3	20.7	19.3	13.6	6.9	5.4	4.9	-2.5
10. Stock-flow adjustment 3)	:	4.2	-0.9	-2.2	0.3	1.2	-0.6	-0.6	0.1	0.1	1.8	2.2	-35.6	-4.5	-4.1	-11.9	1.9	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	2.1	-2.2	-3.4	1.4	4.5	-3.8	-0.5	6.3	17.3	19.5	25.8	-12.5	18.1	2.4	-3.1	5.9	-4.1
12. Level of gross debt (end of year)	98.9	107.1	104.9	101.5	102.9	107.4	103.6	103.1	109.4	126.7	146.2	172.1	159.6	177.7	180.1	176.9	182.8	178.8

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 6A

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

Spain	(Mrd EURO-ESP)																	
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	46.5	74.1	82.8	91.5	101.8	113.8	123.7	124.6	108.1	92.2	110.4	106.5	108.6	115.0	119.3	126.5	133.7	139.2
2. Current taxes on income and wealth	44.6	64.5	77.2	78.8	88.1	100.8	116.8	137.6	116.6	101.6	100.6	102.0	106.3	105.0	105.4	109.5	111.1	117.8
3. Social contributions	57.0	81.4	95.0	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	136.1	140.3
4. Of which actual social contributions	52.9	76.0	89.2	96.0	102.7	110.7	119.9	128.7	133.9	131.0	129.7	129.0	123.3	120.1	122.1	124.4	127.9	131.9
5. Other current revenue, including sales	19.9	22.1	25.6	26.1	26.5	28.4	33.1	38.0	40.1	42.0	41.2	41.5	42.9	42.1	41.0	38.7	39.6	40.9
6. Total current revenue	168.1	242.1	280.6	298.5	325.6	360.5	400.7	436.6	406.9	375.5	390.9	387.8	389.6	390.4	395.8	407.1	420.5	438.3
7. Government consumption expenditure	81.1	108.1	124.6	134.7	147.8	161.1	174.9	191.0	209.5	221.0	221.7	219.7	205.2	202.4	202.4	208.7	211.8	216.1
8. Collective consumption	36.1	46.9	53.5	58.1	62.7	67.3	73.9	81.1	88.9	91.8	94.1	94.2	88.4	87.9	87.5	89.7	90.4	91.2
9. Social transfers in kind	45.0	61.2	71.0	76.6	85.1	93.8	101.0	109.9	120.6	129.2	127.7	125.4	116.9	114.4	114.9	119.0	121.4	124.9
10. Compensation of employees	50.3	65.0	73.0	78.8	84.5	90.7	98.0	107.4	118.1	125.6	124.9	122.6	113.9	114.7	114.9	118.7	119.4	120.1
11. Intermediate consumption	19.7	26.0	31.1	34.4	38.7	43.2	47.2	54.2	59.2	61.0	61.1	61.3	58.6	55.0	55.0	56.4	55.4	59.5
12. Social transfers other than in kind	60.8	75.8	86.7	92.6	99.6	106.6	114.0	123.8	137.1	155.1	162.7	164.2	168.5	170.6	170.7	170.3	172.4	175.6
13. Social transfers in kind via market producers	9.5	14.8	17.9	18.7	21.1	23.4	26.2	26.0	28.9	31.7	31.6	30.5	28.6	28.2	28.1	28.5	28.8	29.2
14. Interest	22.7	20.4	19.7	18.5	17.1	16.2	16.1	16.9	17.3	18.3	20.2	26.3	30.9	34.7	35.3	33.1	32.1	31.1
15. Subsidies	4.6	7.5	8.1	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	12.8
16. Other current expenditure	6.2	10.5	11.6	13.2	13.6	15.4	17.2	17.0	19.6	20.6	18.3	19.6	17.2	17.9	17.3	16.7	18.0	19.1
17. Total current expenditure	173.8	219.9	248.1	264.7	283.4	305.2	329.1	357.2	392.6	424.8	431.1	436.8	427.7	431.9	432.6	436.2	438.3	447.4
18. Gross saving	-5.8	22.2	32.5	33.8	42.2	55.3	71.6	79.4	14.3	-49.3	-40.2	-49.0	-38.1	-41.5	-36.8	-29.2	-17.8	-9.1
19. Capital transfers received	3.2	3.9	5.7	6.1	7.3	7.2	7.2	5.7	3.0	0.1	0.8	-0.4	1.6	3.8	5.9	6.4	6.7	7.0
20. Total revenue	171.3	246.0	286.3	304.6	332.9	367.7	407.9	442.3	409.9	375.6	391.7	387.4	391.2	394.2	401.7	413.5	427.2	445.2
21. Gross fixed capital formation	19.8	23.7	30.3	33.1	34.1	38.9	43.6	49.5	51.5	55.1	50.7	39.6	25.9	22.8	21.9	26.5	25.6	26.6
22. Other capital expenditure	10.0	9.0	11.0	9.8	15.7	12.4	13.1	14.0	15.2	13.9	11.3	13.9	46.5	10.8	8.6	5.7	7.4	7.0
23. Total expenditure	203.6	252.6	289.4	307.5	333.3	356.5	385.8	420.7	459.3	493.9	493.1	490.3	500.1	465.4	463.0	468.4	471.3	481.0
24. Tax burden	144.0	214.7	249.0	266.4	294.0	327.3	362.5	393.2	358.9	321.1	338.0	334.2	335.5	340.1	349.7	363.5	376.1	392.4
25. Net lending (+) or net borrowing (-)	-32.3	-6.6	-3.1	-3.0	-0.4	11.2	22.1	21.6	-49.4	-118.2	-101.4	-102.9	-108.9	-71.2	-61.3	-55.0	-44.1	-35.7

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.1	11.5	11.1	11.4	11.8	12.2	12.3	11.5	9.7	8.5	10.2	10.0	10.4	11.2	11.5	11.7	11.9	12.0
2. Current taxes on income and wealth	9.7	10.0	10.3	9.8	10.2	10.8	11.6	12.7	10.4	9.4	9.3	9.5	10.2	10.2	10.1	10.1	9.9	10.1
3. Social contributions	12.4	12.6	12.7	12.7	12.7	12.6	12.6	12.6	12.7	12.9	12.8	12.9	12.6	12.4	12.5	12.2	12.2	12.1
4. Of which actual social contributions	11.5	11.8	11.9	11.9	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.1	11.8	11.6	11.7	11.5	11.4	11.3
5. Other current revenue, including sales	4.3	3.4	3.4	3.2	3.1	3.1	3.3	3.5	3.6	3.9	3.8	3.9	4.1	4.1	3.9	3.6	3.5	3.5
6. Total current revenue	36.6	37.5	37.4	37.1	37.8	38.7	39.8	40.4	36.5	34.8	36.2	36.2	37.4	37.9	38.0	37.6	37.6	37.7
7. Government consumption expenditure	17.7	16.7	16.6	16.8	17.2	17.3	17.4	17.7	18.8	20.5	20.5	20.5	19.7	19.6	19.4	19.3	18.9	18.6
8. Collective consumption	7.8	7.3	7.1	7.2	7.3	7.2	7.3	7.5	8.0	8.5	8.7	8.8	8.5	8.5	8.4	8.3	8.1	7.8
9. Social transfers in kind	9.8	9.5	9.5	9.5	9.9	10.1	10.0	10.2	10.8	12.0	11.8	11.7	11.2	11.1	11.0	11.0	10.8	10.7
10. Compensation of employees	11.0	10.1	9.7	9.8	9.8	9.7	9.7	9.9	10.6	11.6	11.6	11.5	10.9	11.1	11.0	11.0	10.7	10.3
11. Intermediate consumption	4.3	4.0	4.2	4.3	4.5	4.6	4.7	5.0	5.3	5.7	5.6	5.7	5.6	5.3	5.3	5.2	4.9	5.1
12. Social transfers other than in kind	13.2	11.7	11.6	11.5	11.6	11.5	11.3	11.5	12.3	14.4	15.1	15.3	16.2	16.5	16.4	15.8	15.4	15.1
13. Social transfers in kind via market producers	2.1	2.3	2.4	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	2.5
14. Interest	4.9	3.2	2.6	2.3	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.4	3.4	3.1	2.9	2.7
15. Subsidies	1.0	1.2	1.1	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
16. Other current expenditure	1.3	1.6	1.5	1.6	1.6	1.7	1.7	1.6	1.8	1.9	1.7	1.8	1.7	1.7	1.7	1.5	1.6	1.6
17. Total current expenditure	37.8	34.0	33.1	32.9	32.9	32.8	32.7	33.1	35.2	39.4	39.9	40.8	41.0	41.9	41.5	40.3	39.1	38.5
18. Gross saving	-1.3	3.4	4.3	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	-1.6	-0.8
19. Capital transfers received	0.7	0.6	0.8	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	0.6	0.6
20. Total revenue	37.3	38.1	38.2	37.9	38.6	39.5	40.5	40.9	36.7	34.8	36.2	36.2	37.5	38.2	38.6	38.2	38.2	38.3
21. Gross fixed capital formation	4.3	3.7	4.0	4.1	4.0	4.2	4.3	4.6	4.6	5.1	4.7	3.7	2.5	2.2	2.1	2.5	2.3	2.3
22. Other capital expenditure	2.2	1.4	1.5	1.2	1.8	1.3	1.3	1.3	1.4	1.3	1.0	1.3	4.5	1.0	0.8	0.5	0.7	0.6
23. Total expenditure	44.3	39.1	38.6	38.3	38.7	38.3	38.3	38.9	41.1	45.8	45.6	45.8	48.0	45.1	44.5	43.3	42.1	41.3
24. Tax burden	31.3	33.2	33.2	33.2	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.2	33.0	33.6	33.6	33.6	33.7
25. Net lending (+) or net borrowing (-)	-7.0	-1.0	-0.4	-0.4	0.0	1.2	2.2	2.0	-4.4	-11.0	-9.4	-9.6	-10.4	-6.9	-5.9	-5.1	-3.9	-3.1

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	7.4	7.3	6.6	10.5	11.3	11.8	8.7	0.7	-13.2	-14.7	19.7	-3.5	1.9	6.0	3.7	6.0	5.6	4.2
2. Current taxes on income and wealth	9.3	11.1	12.4	2.1	11.8	14.5	15.9	17.8	-15.3	-12.9	-0.9	1.4	4.2	-1.2	0.4	3.9	1.5	6.0
3. Social contributions	7.3	9.1	6.6	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	2.8	3.1
4. Of which actual social contributions	7.7	9.4	6.7	7.6	7.1	7.7	8.4	7.3	4.0	-2.2	-0.9	-0.6	-4.4	-2.6	1.7	1.8	2.8	3.1
5. Other current revenue, including sales	4.1	-2.6	1.5	2.1	1.7	6.9	16.4	14.9	5.6	4.7	-1.8	0.6	3.5	-1.8	-2.6	-5.6	2.4	3.3
6. Total current revenue	7.5	7.9	7.6	6.4	9.1	10.7	11.1	9.0	-6.8	-7.7	4.1	-0.8	0.5	0.2	1.4	2.8	3.3	4.2
7. Government consumption expenditure	5.6	8.0	7.5	8.1	9.7	9.0	8.6	9.2	9.7	5.5	0.3	-0.9	-6.6	-1.4	0.0	3.1	1.5	2.0
8. Collective consumption	4.6	7.9	4.9	8.6	7.9	7.3	9.9	9.8	9.5	3.3	2.4	0.2	-6.2	-0.5	-0.4	2.4	0.8	0.9
9. Social transfers in kind	6.4	8.1	9.5	7.8	11.1	10.2	7.7	8.8	9.8	7.1	-1.2	-1.7	-6.8	-2.1	0.4	3.6	2.0	2.9
10. Compensation of employees	5.5	6.5	5.8	7.9	7.2	7.4	8.1	9.6	10.0	6.3	-0.5	-1.8	-7.1	0.7	0.2	3.3	0.6	0.6
11. Intermediate consumption	2.3	10.1	10.0	10.6	12.5	11.7	9.1	15.0	9.2	3.1	0.0	0.4	-4.4	-6.2	0.0	2.6	-1.8	7.3
12. Social transfers other than in kind	5.1	7.1	7.9	6.8	7.6	7.0	7.0	8.6	10.8	13.1	4.9	0.9	2.6	1.3	0.0	-0.2	1.2	1.9
13. Social transfers in kind via market producers	6.7	9.6	11.9	4.1	13.3	10.6	11.9	-0.5	10.9	9.8	-0.4	-3.2	-6.4	-1.3	-0.4	1.4	1.0	1.4
14. Interest	8.2	0.5	-4.8	-6.2	-7.4	-5.2	-0.7	4.9	2.2	6.3	10.4	30.0	17.5	12.1	1.8	-6.1	-3.0	-3.1
15. Subsidies	3.4	3.4	11.2	6.3	2.5	9.9	7.2	13.7	4.7	0.6	-1.0	-1.2	-18.0	8.5	5.0	10.0	-1.8	3.9
16. Other current expenditure 1)	0.1	0.0	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
17. Total current expenditure	5.6	6.7	6.7	6.7	7.1	7.7	7.8	8.5	9.9	8.2	1.5	1.3	-2.1	1.0	0.2	0.8	0.5	2.1
18. Gross saving 1)	0.7	0.4	0.3	-0.1	0.7	1.0	1.2	0.2	-6.1	-5.8	0.9	-0.9	0.9	-0.4	0.5	0.8	1.1	0.8
19. Capital transfers received	-10.3	-23.6	25.7	6.8	19.7	-1.5	1.1	-22.0	-46.1	-95.4	444.6	-155.7	-478.2	140.5	54.7	7.8	4.5	3.9
20. Total revenue	7.2	7.2	8.0	6.4	9.3	10.5	10.9	8.4	-7.3	-8.4	4.3	-1.1	1.0	0.8	1.9	2.9	3.3	4.2
21. Gross fixed capital formation	-10.2	4.5	15.1	9.2	3.2	13.9	12.2	13.5	4.1	7.1	-8.1	-21.8	-34.7	-12.1	-3.8	21.3	-3.5	3.8
22. Other capital expenditure 1)	-0.5	-0.1	0.0	-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
23. Total expenditure	3.0	6.4	7.6	6.3	8.4	7.0	8.2	9.0	9.2	7.5	-0.2	-0.6	2.0	-6.9	-0.5	1.2	0.6	2.0
24. Tax burden	7.3	9.2	8.4	7.0	10.4	11.3	10.7	8.5	-8.7	-10.5	5.3	-1.1	0.4	1.4	2.8	3.9	3.5	4.3
25. Net lending (+) or net borrowing (-)	1.7	0.3	0.1	0.0	0.3	1.2	1.0	-0.2	-6.4	-6.5	1.6	-0.2	-0.8	3.5	1.0	0.8	1.1	0.9

1) Changes in GDP ratios.

Table 6D**Contributions to the change in the general government gross debt ratio****Spain**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	7.0	0.5	0.4	0.4	0.0	-1.2	-2.2	-2.0	4.4	11.0	9.4	9.6	10.4	6.9	5.9	5.1	3.9	3.1	
2. Interest payments (% of GDP)	4.9	3.0	2.6	2.3	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.4	3.4	3.1	2.9	2.7	
3. Implicit interest rate 2)	:	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.5	4.2	3.6	4.1	4.2	3.9	3.7	3.2	3.0	2.8	
4. Nominal GDP growth rate	7.8	8.2	7.1	7.2	7.2	8.0	8.3	7.2	3.3	-3.3	0.2	-1.0	-2.6	-1.1	1.0	3.8	3.5	3.9	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.0	0.5	0.4	0.4	0.0	-1.2	-2.2	-2.0	4.4	11.0	9.4	9.6	10.4	6.9	5.9	5.1	3.9	3.1	
6. Contribution of nominal GDP growth	:	-4.4	-3.6	-3.5	-3.2	-3.4	-3.2	-2.6	-1.1	1.4	-0.1	0.6	1.8	1.0	-0.9	-3.7	-3.4	-3.8	
7. Stock-flow adjustment 3)	:	0.1	0.3	-0.5	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.8	3.7	0.4	0.6	-1.5	0.6	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-2.4	-2.2	-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	1.1	0.4	
9. Snow-ball effect	:	-1.5	-1.0	-1.2	-1.2	-1.6	-1.6	-1.1	0.4	3.1	1.8	3.0	4.8	4.3	2.5	-0.6	-0.5	-1.1	
10. Stock-flow adjustment 3)	:	0.1	0.3	-0.5	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.8	3.7	0.4	0.6	-1.5	0.6	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-3.8	-2.9	-3.6	-2.4	-3.0	-3.4	-3.4	3.9	13.3	7.4	9.4	15.9	8.3	5.6	-0.1	1.1	-0.7	
12. Level of gross debt (end of year)	61.7	54.2	51.3	47.6	45.3	42.3	38.9	35.5	39.4	52.7	60.1	69.5	85.4	93.7	99.3	99.2	100.3	99.6	

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

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

3) Line 7 = line 10.

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

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

Table 7A

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

France	(Mrd EURO-FRF)																	
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	190	227	238	243	258	269	280	290	293	289	293	311	320	329	337	348	354	361
2. Current taxes on income and wealth	96	173	177	176	186	197	216	225	234	204	221	238	257	269	271	275	277	284
3. Social contributions	242	258	278	290	299	312	329	341	351	354	362	376	387	399	409	413	418	428
4. Of which actual social contributions	222	232	250	261	269	281	297	308	316	318	324	337	346	357	366	370	375	384
5. Other current revenue, including sales	69	77	86	83	87	92	98	104	111	110	113	116	116	118	120	122	125	128
6. Total current revenue	598	735	778	793	830	871	923	961	989	958	988	1041	1079	1115	1136	1157	1174	1201
7. Government consumption expenditure	281	328	359	375	391	405	418	433	447	464	476	486	498	508	516	522	531	540
8. Collective consumption	109	126	132	136	142	146	150	154	158	165	168	172	177	181	181	183	186	189
9. Social transfers in kind	172	202	226	239	249	259	268	279	289	299	308	314	320	327	334	339	345	351
10. Compensation of employees	161	191	207	214	219	227	233	241	247	254	260	264	268	273	279	282	286	292
11. Intermediate consumption	63	71	77	78	83	87	89	91	93	99	102	104	107	110	110	111	113	114
12. Social transfers other than in kind	216	248	272	284	297	310	325	339	351	371	383	394	408	421	429	437	443	453
13. Social transfers in kind via market producers	54	69	79	86	90	94	98	104	108	112	116	119	122	125	128	131	133	136
14. Interest	40	42	46	45	46	46	47	51	56	47	48	54	54	48	46	44	43	44
15. Subsidies	18	20	25	25	24	24	25	27	29	35	36	35	36	36	48	55	58	60
16. Other current expenditure	40	47	52	56	57	61	64	67	70	75	77	78	81	85	83	84	86	88
17. Total current expenditure	593	689	758	786	815	849	881	919	954	993	1022	1047	1076	1097	1122	1143	1163	1187
18. Gross saving	5	46	20	6	15	23	42	41	35	-35	-34	-5	3	18	14	13	11	15
19. Capital transfers received	3	5	6	8	9	10	6	6	5	4	4	5	6	5	6	9	10	10
20. Total revenue	601	740	785	801	839	881	929	967	994	962	992	1047	1086	1120	1142	1166	1184	1211
21. Gross fixed capital formation	51	58	60	64	68	71	73	77	79	82	83	82	85	84	79	75	76	77
22. Other capital expenditure	20	12	16	14	16	17	19	20	25	25	23	23	25	24	25	25	20	22
23. Total expenditure	664	759	834	864	899	937	973	1016	1058	1101	1128	1152	1186	1205	1227	1243	1260	1286
24. Tax burden	511	637	671	687	720	757	800	829	849	814	843	892	929	960	980	1001	1015	1039
25. Net lending (+) or net borrowing (-)	-63	-20	-49	-63	-60	-56	-43	-49	-64	-139	-136	-105	-100	-85	-85	-77	-76	-74

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	15.5	15.3	14.9	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	15.8	15.7
2. Current taxes on income and wealth	7.8	11.6	11.1	10.8	10.9	11.1	11.7	11.6	11.7	10.5	11.0	11.6	12.3	12.7	12.7	12.5	12.4	12.3
3. Social contributions	19.8	17.4	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	18.8	18.7	18.6
4. Of which actual social contributions	18.1	15.6	15.7	15.9	15.7	15.9	16.0	15.8	15.8	16.4	16.2	16.3	16.6	16.9	17.1	16.9	16.7	16.7
5. Other current revenue, including sales	5.7	5.2	5.4	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	5.6
6. Total current revenue	48.8	49.5	48.8	48.4	48.5	49.2	49.8	49.4	49.6	49.4	49.4	50.6	51.7	52.7	53.1	52.8	52.4	52.2
7. Government consumption expenditure	22.9	22.1	22.5	22.9	22.8	22.9	22.6	22.3	22.4	23.9	23.8	23.6	23.8	24.0	24.1	23.8	23.7	23.5
8. Collective consumption	8.9	8.5	8.3	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
9. Social transfers in kind	14.0	13.6	14.2	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	15.4	15.3
10. Compensation of employees	13.2	12.9	13.0	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
11. Intermediate consumption	5.1	4.8	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	5.0	4.9
12. Social transfers other than in kind	17.6	16.7	17.1	17.3	17.3	17.5	17.5	17.4	17.6	19.2	19.2	19.1	19.6	19.9	20.1	19.9	19.8	19.7
13. Social transfers in kind via market producers	4.4	4.7	5.0	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	5.9
14. Interest	3.3	2.8	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	1.9
15. Subsidies	1.5	1.4	1.6	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	2.6
16. Other current expenditure	3.3	3.2	3.3	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	3.8	3.8
17. Total current expenditure	48.4	46.4	47.6	48.0	47.7	47.9	47.5	47.2	47.8	51.2	51.1	50.8	51.6	51.9	52.4	52.2	51.9	51.6
18. Gross saving	0.4	3.1	1.3	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	0.5	0.6
19. Capital transfers received	0.2	0.3	0.4	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	0.4
20. Total revenue	49.1	49.8	49.2	48.9	49.0	49.7	50.2	49.7	49.8	49.6	49.6	50.8	52.0	52.9	53.4	53.2	52.8	52.6
21. Gross fixed capital formation	4.2	3.9	3.8	3.9	4.0	4.0	3.9	3.9	3.9	4.3	4.1	4.0	4.1	4.0	3.7	3.4	3.4	3.3
22. Other capital expenditure	1.6	0.8	1.0	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	1.0
23. Total expenditure	54.2	51.1	52.3	52.8	52.5	52.9	52.5	52.2	53.0	56.8	56.4	55.9	56.8	57.0	57.3	56.8	56.2	55.9
24. Tax burden	41.7	42.9	42.1	42.0	42.1	42.7	43.1	42.6	42.5	42.0	42.2	43.3	44.5	45.4	45.8	45.7	45.3	45.1
25. Net lending (+) or net borrowing (-)	-5.1	-1.3	-3.1	-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	-3.4	-3.2

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	6.3	1.6	3.5	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	1.7	2.1
2. Current taxes on income and wealth	9.6	5.8	-3.9	-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	1.0	2.5
3. Social contributions	3.5	4.0	3.8	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	1.3	2.3
4. Of which actual social contributions	3.1	4.0	3.8	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	1.3	2.4
5. Other current revenue, including sales	4.0	7.7	2.3	-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	2.6
6. Total current revenue	5.4	4.0	1.7	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	2.3
7. Government consumption expenditure	4.1	4.2	6.0	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	1.7	1.7
8. Collective consumption	6.0	3.2	3.4	2.6	4.4	2.9	2.8	2.6	2.8	4.4	1.8	2.4	2.8	2.1	0.3	1.0	1.5	1.7
9. Social transfers in kind	2.9	4.7	7.5	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	1.9	1.6
10. Compensation of employees	4.1	3.8	4.6	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	1.6	1.9
11. Intermediate consumption	7.0	6.6	8.2	1.3	6.7	4.7	2.8	2.1	2.3	6.4	3.5	1.6	3.0	2.3	-0.1	1.4	1.7	0.7
12. Social transfers other than in kind	3.2	2.3	5.0	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	1.5	2.3
13. Social transfers in kind via market producers	5.3	6.9	7.6	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	2.2	2.0
14. Interest	6.7	1.5	2.2	-1.7	2.2	1.4	0.6	9.0	10.2	-17.2	2.5	12.5	0.4	-10.5	-3.7	-4.9	-1.6	0.9
15. Subsidies	3.5	2.1	12.5	-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	4.7	3.5
16. Other current expenditure 1)	0.0	0.0	0.1	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
17. Total current expenditure	4.3	3.9	5.6	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	1.7	2.0
18. Gross saving 1)	0.6	0.0	-1.8	-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	-0.1	0.1
19. Capital transfers received	22.7	11.8	72.1	36.9	3.0	11.1	-33.1	-5.9	-22.5	-14.3	0.2	28.8	16.1	-18.3	11.1	67.6	4.1	3.7
20. Total revenue	5.5	4.1	2.0	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	2.3
21. Gross fixed capital formation	1.5	9.4	1.0	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	1.2	1.0
22. Other capital expenditure 1)	-0.6	-0.3	0.1	-0.1	0.0	0.1	0.0	0.0	0.2	0.1	-0.2	0.0	0.1	-0.1	0.0	0.0	-0.2	0.0
23. Total expenditure	2.9	3.6	5.4	3.7	4.0	4.3	3.8	4.5	4.1	4.1	2.5	2.1	3.0	1.6	1.8	1.4	1.3	2.1
24. Tax burden	5.6	3.6	1.8	2.5	4.8	5.1	5.6	3.7	2.4	-4.1	3.5	5.8	4.2	3.3	2.0	2.2	1.4	2.3
25. Net lending (+) or net borrowing (-)	1.2	0.3	-1.7	-0.8	0.4	0.3	0.8	-0.2	-0.6	-4.0	0.4	1.7	0.3	0.8	0.1	0.4	0.1	0.2

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	5.1	1.4	3.1	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	3.4	3.2	
2. Interest payments (% of GDP)	3.3	2.9	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	1.9	
3. Implicit interest rate 2)	:	5.1	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	2.2	2.1	2.0	
4. Nominal GDP growth rate	3.3	4.0	3.2	2.7	4.5	3.6	4.6	5.0	2.6	-2.8	3.1	3.0	1.3	1.4	1.2	2.3	2.3	2.7	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	5.1	1.4	3.1	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	3.4	3.2	
6. Contribution of nominal GDP growth	:	-2.3	-1.8	-1.6	-2.8	-2.3	-2.9	-3.1	-1.6	2.0	-2.4	-2.4	-1.1	-1.2	-1.1	-2.2	-2.2	-2.5	
7. Stock-flow adjustment 3)	:	0.3	0.6	1.9	0.8	0.6	-2.2	0.5	2.1	1.8	-1.7	0.8	0.7	0.0	0.1	-0.9	-0.6	-0.1	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.9	-1.5	0.2	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	1.3	
9. Snow-ball effect	:	0.6	1.1	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	-0.2	-0.6	
10. Stock-flow adjustment 3)	:	0.3	0.6	1.9	0.8	0.6	-2.2	0.5	2.1	1.8	-1.7	0.8	0.7	0.0	0.1	-0.9	-0.6	-0.1	
(% of GDP)																			
11. Change in gross debt 5)	:	-0.5	1.9	4.1	1.5	1.5	-2.8	0.0	3.7	10.9	2.7	3.5	4.4	2.8	2.9	0.4	0.6	0.6	
12. Level of gross debt (end of year)	55.8	58.2	60.1	64.2	65.7	67.2	64.4	64.4	68.1	79.0	81.7	85.2	89.6	92.4	95.4	95.8	96.4	97.0	

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

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

3) Line 7 = line 10.

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

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

Table 8A

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

Italy	(Mrd EURO-ITL)																	
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	115.7	178.4	189.9	190.9	199.1	207.7	225.1	231.5	221.6	211.5	223.9	231.1	246.1	238.7	248.2	249.3	243.8	254.9
2. Current taxes on income and wealth	137.0	170.9	180.6	178.4	185.2	190.9	213.3	233.4	239.7	222.4	226.5	226.8	239.8	240.9	237.9	242.4	245.5	246.5
3. Social contributions	138.7	145.9	161.6	168.6	176.6	182.0	184.3	203.1	212.9	212.1	213.7	216.3	215.8	215.3	214.3	218.5	219.8	223.0
4. Of which actual social contributions	122.8	141.9	157.8	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	215.9	219.0
5. Other current revenue, including sales	39.5	47.6	50.9	49.4	53.7	53.4	54.9	56.3	58.6	60.3	62.1	62.9	64.0	67.8	69.0	68.5	69.3	69.2
6. Total current revenue	430.9	542.8	582.9	587.3	614.6	633.9	677.6	724.2	732.8	706.2	726.2	737.1	765.7	762.7	769.5	778.7	778.4	793.5
7. Government consumption expenditure	172.2	221.6	249.8	263.9	277.5	291.6	300.9	304.8	317.1	324.4	327.6	320.9	315.4	315.4	312.6	310.3	312.3	313.4
8. Collective consumption	77.6	94.0	104.1	112.4	118.2	122.2	123.8	124.2	130.7	133.5	135.5	133.6	131.2	132.0	128.5	126.3	127.1	126.1
9. Social transfers in kind	94.7	127.6	145.6	151.6	159.2	169.4	177.1	180.6	186.4	190.9	192.1	187.3	184.3	183.4	184.0	183.9	185.2	187.3
10. Compensation of employees	103.8	124.6	137.6	144.9	150.1	156.6	163.8	164.3	170.3	171.7	172.5	169.6	166.1	164.8	163.6	161.7	163.7	163.7
11. Intermediate consumption	44.9	58.8	65.3	68.5	72.4	76.4	75.1	78.3	82.6	85.6	87.4	87.2	87.0	89.6	88.6	88.8	88.8	88.7
12. Social transfers other than in kind	154.2	195.7	214.3	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	344.1
13. Social transfers in kind via market producers	18.4	28.0	34.2	35.3	38.5	40.8	41.9	42.5	43.4	45.6	46.3	44.6	43.3	43.6	43.8	44.2	44.3	45.5
14. Interest	109.8	76.0	73.4	69.1	66.7	67.2	68.9	76.7	80.5	69.5	68.8	76.4	83.6	77.6	74.3	68.4	66.7	64.9
15. Subsidies	17.3	16.2	20.2	18.8	18.3	17.3	18.0	18.6	18.8	21.6	23.2	23.5	25.9	27.5	30.4	27.7	28.6	28.5
16. Other current expenditure	13.2	26.3	28.7	30.0	32.3	32.8	33.1	35.6	36.8	37.3	36.9	37.0	37.6	38.5	37.6	35.8	36.7	36.9
17. Total current expenditure	461.6	525.6	573.8	591.1	613.0	633.4	652.8	680.3	709.5	722.9	733.8	742.8	755.0	761.2	765.2	759.7	767.6	772.3
18. Gross saving	-30.7	17.2	9.2	-3.7	1.6	0.5	24.8	43.8	23.3	-16.6	-7.6	-5.7	10.7	1.5	4.3	19.0	10.8	21.2
19. Capital transfers received	7.9	4.6	5.4	22.2	12.2	6.3	4.4	4.4	3.9	15.5	6.2	10.7	5.9	9.3	7.1	5.4	9.0	4.8
20. Total revenue	438.8	547.4	588.3	609.6	626.7	640.1	682.0	728.6	736.7	721.8	732.4	747.8	771.7	772.0	776.6	784.0	787.5	798.4
21. Gross fixed capital formation	25.9	35.3	31.9	41.8	43.8	44.7	45.5	46.8	48.6	54.2	46.8	45.3	41.3	38.4	36.9	37.3	37.6	37.8
22. Other capital expenditure	22.8	3.0	24.0	24.1	21.6	24.2	39.2	26.0	22.5	27.6	19.9	16.6	22.9	19.3	23.4	29.5	22.9	21.3
23. Total expenditure	510.3	563.8	629.6	657.0	678.4	702.3	737.5	753.1	780.7	804.7	800.5	804.7	819.2	819.0	825.5	826.4	828.2	831.4
24. Tax burden	382.3	494.0	532.7	553.6	567.4	580.8	621.6	666.7	673.1	656.3	665.8	679.4	701.2	696.8	700.1	709.7	711.6	723.5
25. Net lending (+) or net borrowing (-)	-71.4	-16.4	-41.4	-47.5	-51.7	-62.2	-55.5	-24.6	-43.9	-82.9	-68.1	-57.0	-47.5	-47.0	-48.9	-42.4	-40.7	-33.1

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	11.7	14.4	14.1	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	14.9
2. Current taxes on income and wealth	13.9	13.8	13.4	12.8	12.8	12.8	13.8	14.5	14.7	14.1	14.1	13.9	14.9	15.0	14.8	14.8	14.7	14.4
3. Social contributions	14.1	11.8	12.0	12.1	12.2	12.2	11.9	12.6	13.0	13.5	13.3	13.2	13.4	13.4	13.3	13.4	13.2	13.0
4. Of which actual social contributions	12.5	11.4	11.7	11.9	12.0	12.0	11.7	12.4	12.8	13.2	13.1	13.0	13.1	13.2	13.1	13.1	12.9	12.8
5. Other current revenue, including sales	4.0	3.8	3.8	3.6	3.7	3.6	3.5	3.5	3.6	3.8	3.9	3.8	4.0	4.2	4.3	4.2	4.2	4.0
6. Total current revenue	43.7	43.8	43.3	42.2	42.4	42.5	43.8	45.0	44.9	44.9	45.3	45.0	47.5	47.5	47.7	47.6	46.7	46.4
7. Government consumption expenditure	17.5	17.9	18.6	19.0	19.2	19.6	19.4	18.9	19.4	20.6	20.4	19.6	19.6	19.7	19.4	19.0	18.7	18.3
8. Collective consumption	7.9	7.6	7.7	8.1	8.2	8.2	8.0	7.7	8.0	8.5	8.4	8.2	8.1	8.2	8.0	7.7	7.6	7.4
9. Social transfers in kind	9.6	10.3	10.8	10.9	11.0	11.4	11.4	11.2	11.4	12.1	12.0	11.4	11.4	11.4	11.4	11.2	11.1	10.9
10. Compensation of employees	10.5	10.1	10.2	10.4	10.4	10.5	10.6	10.2	10.4	10.9	10.8	10.4	10.3	10.3	10.2	9.9	9.8	9.6
11. Intermediate consumption	4.6	4.7	4.9	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	5.3	5.2
12. Social transfers other than in kind	15.7	15.8	15.9	16.1	16.2	16.3	16.3	16.4	17.0	18.5	18.6	18.6	19.3	19.9	20.3	20.3	20.3	20.1
13. Social transfers in kind via market producers	1.9	2.3	2.5	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	2.7	2.7
14. Interest	11.1	6.1	5.5	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
15. Subsidies	1.8	1.3	1.5	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
16. Other current expenditure	1.3	2.1	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
17. Total current expenditure	46.9	42.4	42.6	42.5	42.3	42.5	42.2	42.3	43.5	46.0	45.7	45.4	46.8	47.4	47.5	46.4	46.0	45.1
18. Gross saving	-3.1	1.4	0.7	-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	0.6	1.2
19. Capital transfers received	0.8	0.4	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	0.5	0.3
20. Total revenue	44.6	44.2	43.7	43.8	43.3	43.0	44.0	45.3	45.1	45.9	45.6	45.7	47.8	48.1	48.2	47.9	47.2	46.7
21. Gross fixed capital formation	2.6	2.9	2.4	3.0	3.0	3.0	2.9	2.9	3.0	3.4	2.9	2.8	2.6	2.4	2.3	2.3	2.3	2.2
22. Other capital expenditure	2.3	0.2	1.8	1.7	1.5	1.6	2.5	1.6	1.4	1.8	1.2	1.0	1.4	1.2	1.5	1.8	1.4	1.2
23. Total expenditure	51.8	45.5	46.8	47.2	46.8	47.1	47.6	46.8	47.8	51.2	49.9	49.1	50.8	51.0	51.2	50.5	49.7	48.6
24. Tax burden	38.8	39.9	39.6	39.8	39.2	39.0	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.4	43.4	43.4	42.7	42.3
25. Net lending (+) or net borrowing (-)	-7.3	-1.3	-3.1	-3.4	-3.6	-4.2	-3.6	-1.5	-2.7	-5.3	-4.2	-3.5	-2.9	-2.9	-3.0	-2.6	-2.4	-1.9

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	4.3	4.6	3.9	0.5	4.3	4.3	8.4	2.8	-4.3	-4.6	5.9	3.2	6.5	-3.0	4.0	0.5	-2.2	4.5
2. Current taxes on income and wealth	10.4	1.7	-1.4	-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	1.3	0.4
3. Social contributions	8.2	2.1	5.0	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	0.6	1.4
4. Of which actual social contributions	18.8	2.1	5.2	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	0.6	1.4
5. Other current revenue, including sales	8.5	1.7	1.6	-2.9	8.6	-0.5	2.8	2.5	4.1	2.8	3.1	1.2	1.8	5.9	1.8	-0.8	1.2	-0.2
6. Total current revenue	7.9	2.7	2.3	0.8	4.6	3.1	6.9	6.9	1.2	-3.6	2.8	1.5	3.9	-0.4	0.9	1.2	0.0	1.9
7. Government consumption expenditure	7.3	7.0	4.4	5.7	5.1	5.1	3.2	1.3	4.0	2.3	1.0	-2.1	-1.7	0.0	-0.9	-0.7	0.7	0.4
8. Collective consumption	6.6	5.1	3.9	7.9	5.2	3.4	1.3	0.3	5.2	2.2	1.5	-1.4	-1.8	0.6	-2.6	-1.7	0.7	-0.8
9. Social transfers in kind	7.9	8.4	4.8	4.1	5.0	6.4	4.5	2.0	3.2	2.4	0.6	-2.5	-1.6	-0.5	0.3	0.0	0.7	1.2
10. Compensation of employees	9.1	4.7	4.5	5.3	3.6	4.3	4.6	0.3	3.6	0.8	0.5	-1.7	-2.0	-0.8	-0.7	-1.1	1.2	0.0
11. Intermediate consumption	5.1	7.1	2.7	4.9	5.7	5.6	-1.7	4.2	5.5	3.7	2.0	-0.2	-0.2	2.9	-1.1	0.3	0.0	-0.1
12. Social transfers other than in kind	7.5	2.8	5.5	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	1.5
13. Social transfers in kind via market producers	7.1	16.3	6.0	3.3	8.9	6.0	2.7	1.5	2.0	5.1	1.6	-3.6	-2.8	0.5	0.5	0.9	0.2	2.8
14. Interest	5.3	1.3	-7.1	-5.8	-3.5	0.7	2.5	11.3	5.0	-13.7	-0.9	11.0	9.4	-7.2	-4.2	-7.9	-2.6	-2.6
15. Subsidies	-0.7	8.5	-0.7	-6.6	-2.6	-5.7	4.0	3.2	1.2	15.0	7.5	1.2	10.0	6.5	10.5	-8.9	3.1	-0.4
16. Other current expenditure 1)	0.2	-0.1	0.0	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	0.0	0.0
17. Total current expenditure	7.3	4.3	3.0	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	1.0	0.6
18. Gross saving 1)	0.2	-0.7	-0.3	-1.0	0.4	-0.1	1.6	1.1	-1.3	-2.5	0.6	0.1	1.0	-0.6	0.2	0.9	-0.5	0.6
19. Capital transfers received	-45.9	-17.4	61.4	315.7	-45.4	-48.4	-30.4	0.8	-11.3	298.0	-60.3	73.5	-44.4	56.6	-23.8	-24.6	68.8	-46.5
20. Total revenue	6.9	2.5	2.6	3.6	2.8	2.1	6.5	6.8	1.1	-2.0	1.5	2.1	3.2	0.0	0.6	1.0	0.4	1.4
21. Gross fixed capital formation	9.3	2.8	-15.5	31.3	4.7	2.1	1.7	2.9	3.9	11.6	-13.7	-3.2	-8.8	-6.9	-4.1	1.0	0.9	0.6
22. Other capital expenditure 1)	-0.9	-1.2	0.1	-0.1	-0.2	0.1	0.9	-0.9	-0.2	0.4	-0.5	-0.2	0.4	-0.2	0.2	0.3	-0.4	-0.1
23. Total expenditure	5.6	1.6	2.0	4.4	3.2	3.5	5.0	2.1	3.7	3.1	-0.5	0.5	1.8	0.0	0.8	0.1	0.2	0.4
24. Tax burden	10.4	2.8	2.8	3.9	2.5	2.4	7.0	7.2	1.0	-2.5	1.5	2.0	3.2	-0.6	0.5	1.4	0.3	1.7
25. Net lending (+) or net borrowing (-)	0.6	0.5	0.3	-0.3	-0.2	-0.6	0.6	2.1	-1.2	-2.6	1.0	0.8	0.5	0.0	-0.1	0.4	0.1	0.5

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	7.3	3.4	3.1	3.4	3.6	4.2	3.6	1.5	2.7	5.3	4.2	3.5	2.9	2.9	3.0	2.6	2.4	1.9	
2. Interest payments (% of GDP)	11.1	6.1	5.5	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. Implicit interest rate 2)	10.3	6.1	5.4	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	
4. Nominal GDP growth rate	8.0	4.8	3.6	3.3	4.1	2.9	3.9	3.9	1.4	-3.6	2.0	2.1	-1.5	-0.5	0.5	1.5	1.9	2.6	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.3	3.4	3.1	3.4	3.6	4.2	3.6	1.5	2.7	5.3	4.2	3.5	2.9	2.9	3.0	2.6	2.4	1.9	
6. Contribution of nominal GDP growth	-8.6	-4.8	-3.6	-3.3	-4.0	-2.8	-3.9	-3.9	-1.4	3.9	-2.2	-2.3	1.7	0.7	-0.6	-2.0	-2.5	-3.3	
7. Stock-flow adjustment 3)	1.1	1.1	-2.2	-1.6	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	0.0	2.1	2.1	1.1	-0.4	0.1	0.4	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-3.9	-2.7	-2.4	-1.6	-1.0	-0.3	-0.9	-3.2	-2.2	0.9	0.0	-1.2	-2.2	-1.9	-1.6	-1.6	-1.6	-1.9	
9. Snow-ball effect	2.5	1.3	1.8	1.7	0.6	1.7	0.6	0.9	3.5	8.3	2.1	2.3	6.9	5.5	4.0	2.2	1.5	0.5	
10. Stock-flow adjustment 3)	1.1	1.1	-2.2	-1.6	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	0.0	2.1	2.1	1.1	-0.4	0.1	0.4	
(% of GDP)																			
11. Change in gross debt 5)	-0.3	-0.4	-2.8	-1.4	-0.4	1.9	0.6	-2.8	2.6	10.1	2.9	1.1	6.8	5.7	3.5	0.2	0.0	-1.0	
12. Level of gross debt (end of year)	116.9	104.7	101.9	100.5	100.1	101.9	102.6	99.8	102.4	112.5	115.4	116.5	123.3	129.0	132.5	132.7	132.7	131.8	

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 9A

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

Cyprus

(Mrd EURO-CYP)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.835	1.215	1.431	1.832	2.066	2.219	2.490	2.980	3.108	2.634	2.755	2.688	2.700	2.473	2.592	2.570	2.590	2.667
2. Current taxes on income and wealth	0.603	1.024	1.155	1.039	0.930	1.150	1.470	2.078	2.104	1.791	1.820	1.998	1.905	1.853	1.775	1.721	1.701	1.720
3. Social contributions	0.465	0.647	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.480	1.511	1.545
4. Of which actual social contributions	0.465	0.647	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.480	1.511	1.545
5. Other current revenue, including sales	0.397	0.507	0.558	0.717	0.743	0.857	0.897	0.851	0.877	0.898	1.023	0.924	0.894	0.901	1.108	1.025	0.960	0.968
6. Total current revenue	2.299	3.392	3.880	4.410	4.711	5.337	5.985	7.102	7.421	6.788	7.150	7.176	7.008	6.590	6.919	6.795	6.763	6.900
7. Government consumption expenditure	0.935	1.590	1.972	2.300	2.298	2.458	2.714	2.880	3.219	3.494	3.495	3.664	3.497	3.202	2.795	2.760	2.730	2.772
8. Collective consumption	0.493	0.866	1.091	1.276	1.279	1.398	1.526	1.664	1.862	2.010	1.960	2.052	1.957	1.776	1.604	1.587	1.586	1.586
9. Social transfers in kind	0.442	0.724	0.881	1.024	1.019	1.060	1.188	1.216	1.357	1.484	1.535	1.613	1.541	1.426	1.190	1.173	1.144	1.187
10. Compensation of employees	0.898	1.328	1.502	1.812	1.886	2.001	2.159	2.311	2.503	2.729	2.764	2.882	2.825	2.573	2.299	2.232	2.229	2.270
11. Intermediate consumption	0.100	0.351	0.580	0.601	0.517	0.576	0.682	0.743	0.826	0.894	0.851	0.871	0.811	0.744	0.655	0.646	0.648	0.648
12. Social transfers other than in kind	0.560	0.891	1.126	1.333	1.519	1.712	1.767	1.814	2.062	2.231	2.458	2.596	2.571	2.478	2.465	2.464	2.504	2.553
13. Social transfers in kind via market producers	0.000	0.000	0.000	0.009	0.004	0.013	0.019	0.022	0.021	0.027	0.021	0.012	0.009	0.006	0.004	0.004	0.004	0.004
14. Interest	0.143	0.331	0.348	0.415	0.417	0.473	0.472	0.487	0.492	0.436	0.395	0.430	0.566	0.563	0.498	0.496	0.452	0.442
15. Subsidies	0.064	0.134	0.115	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	0.076	0.077
16. Other current expenditure	0.208	0.200	0.218	0.301	0.245	0.357	0.354	0.443	0.559	0.510	0.463	0.531	0.526	0.403	0.395	0.418	0.421	0.406
17. Total current expenditure	1.973	3.235	3.889	4.610	4.730	5.228	5.530	5.885	6.534	6.859	7.013	7.407	7.403	6.863	6.396	6.332	6.334	6.400
18. Gross saving	0.326	0.158	-0.009	-0.200	-0.019	0.109	0.455	1.217	0.887	-0.071	0.136	-0.231	-0.395	-0.273	0.523	0.463	0.428	0.500
19. Capital transfers received	0.009	0.007	0.004	0.010	0.096	0.135	0.011	0.011	0.009	0.021	0.010	0.012	0.011	0.006	0.005	0.007	0.007	0.007
20. Total revenue	2.308	3.400	3.885	4.420	4.808	5.472	5.997	7.114	7.430	6.808	7.160	7.188	7.019	6.596	6.924	6.802	6.769	6.907
21. Gross fixed capital formation	0.343	0.343	0.414	0.490	0.566	0.502	0.514	0.506	0.578	0.740	0.806	0.728	0.513	0.360	0.308	0.322	0.320	0.328
22. Other capital expenditure	0.047	0.054	0.063	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	0.183	0.187
23. Total expenditure	2.363	3.631	4.366	5.178	5.318	5.793	6.161	6.550	7.265	7.823	8.071	8.310	8.149	7.486	8.467	6.982	6.837	6.916
24. Tax burden	1.898	2.876	3.313	3.685	4.069	4.636	5.113	6.302	6.581	5.915	6.162	6.284	6.143	5.706	5.833	5.789	5.822	5.951
25. Net lending (+) or net borrowing (-)	-0.056	-0.232	-0.482	-0.758	-0.510	-0.321	-0.164	0.564	0.165	-1.015	-0.912	-1.122	-1.130	-0.891	-1.543	-0.180	-0.068	-0.009

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.9	11.5	12.1	14.4	15.0	15.1	15.7	17.1	16.5	14.3	14.4	13.7	13.9	13.7	14.9	14.8	14.7	14.7
2. Current taxes on income and wealth	7.9	9.7	9.8	8.1	6.8	7.8	9.3	12.0	11.2	9.7	9.5	10.2	9.8	10.3	10.2	9.9	9.6	9.5
3. Social contributions	6.1	6.1	6.2	6.4	7.1	7.5	7.1	6.9	7.1	7.9	8.1	8.0	7.8	7.5	8.3	8.5	8.6	8.5
4. Of which actual social contributions	6.1	6.1	6.2	6.4	7.1	7.5	7.1	6.9	7.1	7.9	8.1	8.0	7.8	7.5	8.3	8.5	8.6	8.5
5. Other current revenue, including sales	5.2	4.8	4.7	5.6	5.4	5.8	5.6	4.9	4.7	4.9	5.4	4.7	4.6	5.0	6.4	5.9	5.4	5.3
6. Total current revenue	30.0	32.2	32.9	34.6	34.2	36.2	37.7	40.9	39.4	36.7	37.4	36.7	36.0	36.5	39.8	39.0	38.3	38.1
7. Government consumption expenditure	12.2	15.1	16.7	18.0	16.7	16.7	17.1	16.6	17.1	18.9	18.3	18.7	18.0	17.7	16.1	15.8	15.5	15.3
8. Collective consumption	6.4	8.2	9.2	10.0	9.3	9.5	9.6	9.6	9.9	10.9	10.3	10.5	10.0	9.8	9.2	9.1	9.0	8.8
9. Social transfers in kind	5.8	6.9	7.5	8.0	7.4	7.2	7.5	7.0	7.2	8.0	8.0	8.3	7.9	7.9	6.8	6.7	6.5	6.6
10. Compensation of employees	11.7	12.6	12.7	14.2	13.7	13.6	13.6	13.3	13.3	14.8	14.5	14.7	14.5	14.2	13.2	12.8	12.6	12.5
11. Intermediate consumption	1.3	3.3	4.9	4.7	3.8	3.9	4.3	4.3	4.4	4.8	4.5	4.5	4.2	4.1	3.8	3.7	3.7	3.6
12. Social transfers other than in kind	7.3	8.4	9.5	10.4	11.0	11.6	11.1	10.4	11.0	12.1	12.9	13.3	13.2	13.7	14.2	14.1	14.2	14.1
13. Social transfers in kind via market producers	0.0	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
14. Interest	1.9	3.1	2.9	3.2	3.0	3.2	3.0	2.8	2.6	2.4	2.1	2.2	2.9	3.1	2.9	2.8	2.6	2.4
15. Subsidies	0.8	1.3	1.0	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
16. Other current expenditure	2.7	1.9	1.8	2.4	1.8	2.4	2.2	2.5	3.0	2.8	2.4	2.7	2.7	2.2	2.3	2.4	2.4	2.2
17. Total current expenditure	25.7	30.7	32.9	36.1	34.4	35.5	34.8	33.9	34.7	37.1	36.7	37.9	38.0	38.0	36.8	36.3	35.9	35.3
18. Gross saving	4.2	1.5	-0.1	-1.6	-0.1	0.7	2.9	7.0	4.7	-0.4	0.7	-1.2	-2.0	-1.5	3.0	2.7	2.4	2.8
19. Capital transfers received	0.1	0.1	0.0	0.1	0.7	0.9	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
20. Total revenue	30.1	32.3	32.9	34.6	34.9	37.1	37.8	40.9	39.5	36.8	37.5	36.8	36.1	36.5	39.8	39.0	38.3	38.1
21. Gross fixed capital formation	4.5	3.3	3.5	3.8	4.1	3.4	3.2	2.9	3.1	4.0	4.2	3.7	2.6	2.0	1.8	1.9	1.8	1.8
22. Other capital expenditure	0.6	0.5	0.5	0.6	0.2	0.4	0.7	0.9	0.8	1.2	1.3	0.9	1.2	1.5	10.1	1.9	1.0	1.0
23. Total expenditure	30.8	34.4	37.0	40.6	38.6	39.3	38.8	37.7	38.6	42.3	42.2	42.5	41.9	41.4	48.7	40.1	38.7	38.2
24. Tax burden	24.8	27.3	28.1	28.9	29.6	31.5	32.2	36.3	35.0	32.0	32.2	32.1	31.6	31.6	33.5	33.2	33.0	32.9
25. Net lending (+) or net borrowing (-)	-0.7	-2.2	-4.1	-5.9	-3.7	-2.2	-1.0	3.2	0.9	-5.5	-4.8	-5.7	-5.8	-4.9	-8.9	-1.0	-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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	1.2	26.3	5.3	28.0	12.7	7.4	12.2	19.7	4.3	-15.2	4.6	-2.4	0.4	-8.4	4.8	-0.8	0.8	3.0
2. Current taxes on income and wealth	0.6	12.7	3.5	-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	-1.1	1.1
3. Social contributions	6.4	7.6	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.4	2.1	2.2
4. Of which actual social contributions	6.4	7.6	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.4	2.1	2.2
5. Other current revenue, including sales	7.4	16.2	-2.6	28.6	3.5	15.4	4.7	-5.2	3.1	2.4	13.9	-9.7	-3.3	0.8	23.0	-7.5	-6.3	0.8
6. Total current revenue	3.1	16.7	3.0	13.7	6.8	13.3	12.2	18.7	4.5	-8.5	5.3	0.4	-2.3	-6.0	5.0	-1.8	-0.5	2.0
7. Government consumption expenditure	10.2	2.3	8.4	16.6	-0.1	7.0	10.4	6.1	11.8	8.5	0.0	4.9	-4.6	-8.4	-12.7	-1.2	-1.1	1.5
8. Collective consumption	2.8	2.4	6.4	17.0	0.2	9.3	9.1	9.1	11.9	8.0	-2.5	4.7	-4.6	-9.2	-9.7	-1.1	-0.1	0.0
9. Social transfers in kind	18.5	2.1	11.0	16.2	-0.5	4.0	12.1	2.3	11.6	9.4	3.4	5.1	-4.5	-7.4	-16.5	-1.5	-2.4	3.7
10. Compensation of employees	9.7	8.9	7.6	20.6	4.1	6.1	7.9	7.0	8.3	9.0	1.3	4.3	-2.0	-8.9	-10.6	-2.9	-0.1	1.8
11. Intermediate consumption	1.4	-15.7	13.8	3.6	-13.9	11.4	18.4	8.9	11.2	8.3	-4.8	2.3	-7.0	-8.2	-11.9	-1.4	0.2	0.0
12. Social transfers other than in kind	8.9	10.2	14.8	18.4	14.0	12.7	3.2	2.7	13.7	8.2	10.2	5.6	-0.9	-3.6	-0.6	0.0	1.6	2.0
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	0.0	0.0
14. Interest	23.9	20.4	-2.4	19.2	0.7	13.3	-0.2	3.1	1.1	-11.4	-9.5	9.0	31.7	-0.5	-11.6	-0.4	-8.9	-2.3
15. Subsidies	23.1	102.6	-22.7	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	6.3	0.9
16. Other current expenditure 1)	0.0	0.3	0.1	0.5	-0.6	0.6	-0.2	0.3	0.4	-0.2	-0.3	0.3	0.0	-0.5	0.0	0.1	0.0	-0.1
17. Total current expenditure	9.7	10.1	8.3	18.5	2.6	10.5	5.8	6.4	11.0	5.0	2.3	5.6	-0.1	-7.3	-6.8	-1.0	0.0	1.0
18. Gross saving 1)	-1.7	1.8	-1.6	-1.5	1.4	0.9	2.1	4.1	-2.3	-5.1	1.1	-1.9	-0.8	0.5	4.5	-0.4	-0.2	0.3
19. Capital transfers received	-31.8	55.3	-36.8	127.9	881.6	40.0	-91.7	1.8	-21.9	132.6	-50.7	18.6	-10.7	-43.5	-16.4	31.4	0.0	0.0
20. Total revenue	3.0	16.7	2.9	13.8	8.8	13.8	9.6	18.6	4.4	-8.4	5.2	0.4	-2.3	-6.0	5.0	-1.8	-0.5	2.0
21. Gross fixed capital formation	23.2	14.5	12.7	18.3	15.5	-11.2	2.3	-1.5	14.2	28.0	8.8	-9.7	-29.5	-29.9	-14.3	4.5	-0.7	2.6
22. Other capital expenditure 1)	-0.3	-0.2	0.1	0.1	-0.5	0.3	0.3	0.2	-0.1	0.4	0.1	-0.4	0.3	0.3	8.7	-8.3	-0.8	0.0
23. Total expenditure	10.6	10.0	8.9	18.6	2.7	8.9	6.4	6.3	10.9	7.7	3.2	3.0	-1.9	-8.1	13.1	-17.5	-2.1	1.2
24. Tax burden	2.1	16.9	4.1	11.2	10.4	13.9	10.3	23.2	4.4	-10.1	4.2	2.0	-2.2	-7.1	2.2	-0.8	0.6	2.2
25. Net lending (+) or net borrowing (-)	-2.3	1.8	-2.0	-1.9	2.2	1.5	1.1	4.3	-2.4	-6.4	0.7	-1.0	-0.1	0.9	-3.9	7.8	0.7	0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	0.7	2.1	4.1	5.9	3.7	2.2	1.0	-3.2	-0.9	5.5	4.8	5.7	5.8	4.9	8.9	1.0	0.4	0.0
2. Interest payments (% of GDP)	1.9	3.1	2.9	3.2	3.0	3.2	3.0	2.8	2.6	2.4	2.1	2.2	2.9	3.1	2.9	2.8	2.6	2.4
3. Implicit interest rate 2)	:	6.1	5.4	5.8	5.1	5.3	5.1	5.2	5.3	5.1	4.0	4.0	4.4	3.7	2.7	2.6	2.4	2.3
4. Nominal GDP growth rate	9.4	7.6	4.0	8.1	7.9	7.0	7.8	9.4	8.3	-1.8	3.4	2.2	-0.4	-7.2	-3.7	0.2	1.4	2.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	0.7	2.1	4.1	5.9	3.7	2.2	1.0	-3.2	-0.9	5.5	4.8	5.7	5.8	4.9	8.9	1.0	0.4	0.0
6. Contribution of nominal GDP growth	:	-3.9	-2.2	-4.5	-4.6	-4.2	-4.6	-5.1	-4.1	0.8	-1.8	-1.2	0.3	6.2	4.0	-0.2	-1.5	-2.7
7. Stock-flow adjustment 3)	:	3.6	1.4	2.0	1.9	0.7	-0.5	3.1	-3.8	2.5	-0.6	5.0	7.4	12.2	-7.1	-0.2	1.1	-0.8
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.1	-1.1	1.1	2.7	0.7	-1.0	-1.9	-6.0	-3.5	3.1	2.7	3.5	2.9	1.8	6.0	-1.8	-2.2	-2.4
9. Snow-ball effect	:	-0.8	0.7	-1.3	-1.6	-1.0	-1.6	-2.3	-1.5	3.2	0.3	1.0	3.2	9.3	6.8	2.7	1.1	-0.3
10. Stock-flow adjustment 3)	:	3.6	1.4	2.0	1.9	0.7	-0.5	3.1	-3.8	2.5	-0.6	5.0	7.4	12.2	-7.1	-0.2	1.1	-0.8
(% of GDP)																		
11. Change in gross debt 5)	:	1.7	3.2	3.4	1.0	-1.3	-4.1	-5.2	-8.8	8.8	2.4	9.5	13.4	23.3	5.7	0.7	0.0	-3.5
12. Level of gross debt (end of year)	47.9	56.9	60.1	63.5	64.5	63.2	59.1	53.9	45.1	53.9	56.3	65.8	79.3	102.5	108.2	108.9	108.9	105.4

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

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

3) Line 7 = line 10.

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

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

Table 10A

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

Latvia	(Mrd EURO-LVL)																	
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.528	0.846	0.941	1.133	1.290	1.674	2.154	2.686	2.581	2.047	2.103	2.371	2.637	2.790	2.989	3.084	3.296	3.505
2. Current taxes on income and wealth	0.265	0.492	0.639	0.688	0.836	1.018	1.350	1.873	2.205	1.322	1.327	1.482	1.678	1.760	1.834	1.912	2.076	2.191
3. Social contributions	0.447	0.682	0.773	0.823	0.936	1.106	1.416	1.825	2.038	1.806	1.590	1.795	1.948	1.992	2.054	2.110	2.155	2.360
4. Of which actual social contributions	0.445	0.669	0.759	0.805	0.917	1.079	1.377	1.774	1.939	1.742	1.554	1.763	1.903	1.933	1.982	2.029	2.068	2.267
5. Other current revenue, including sales	0.142	0.298	0.391	0.398	0.617	0.661	0.984	0.990	1.042	1.135	1.210	1.276	1.288	1.279	1.222	1.250	1.254	1.308
6. Total current revenue	1.381	2.317	2.744	3.042	3.678	4.459	5.904	7.374	7.866	6.310	6.229	6.924	7.550	7.821	8.099	8.356	8.781	9.364
7. Government consumption expenditure	0.955	1.420	1.716	2.007	2.189	2.419	2.943	3.984	4.830	3.579	3.294	3.697	3.798	4.021	4.152	4.400	4.660	4.958
8. Collective consumption	0.503	0.713	0.821	1.035	1.090	1.256	1.567	2.296	2.711	1.864	1.742	2.007	2.061	2.155	2.226	2.374	2.540	2.718
9. Social transfers in kind	0.452	0.707	0.895	0.972	1.100	1.163	1.376	1.688	2.120	1.716	1.552	1.690	1.737	1.866	1.926	2.026	2.120	2.240
10. Compensation of employees	0.415	0.730	0.859	0.975	1.111	1.295	1.598	2.242	2.773	2.256	1.855	1.940	2.005	2.140	2.268	2.415	2.552	2.693
11. Intermediate consumption	0.309	0.455	0.632	0.763	0.891	0.881	1.041	1.227	1.509	1.152	1.181	1.343	1.339	1.427	1.453	1.570	1.631	1.722
12. Social transfers other than in kind	0.472	0.837	0.831	0.859	1.002	1.148	1.369	1.588	1.969	2.438	2.372	2.269	2.248	2.360	2.415	2.550	2.657	2.766
13. Social transfers in kind via market producers	0.000	0.000	0.070	0.080	0.071	0.087	0.098	0.162	0.198	0.190	0.193	0.222	0.238	0.248	0.249	0.263	0.274	0.285
14. Interest	0.032	0.064	0.060	0.070	0.077	0.070	0.073	0.080	0.134	0.286	0.313	0.361	0.359	0.337	0.337	0.324	0.279	0.262
15. Subsidies	0.044	0.067	0.060	0.076	0.064	0.070	0.106	0.167	0.265	0.207	0.138	0.098	0.121	0.134	0.160	0.104	0.120	0.140
16. Other current expenditure	0.057	0.104	0.107	0.073	0.124	0.523	0.802	0.746	0.987	0.683	0.745	0.505	0.682	0.671	0.800	0.728	0.857	0.927
17. Total current expenditure	1.330	2.258	2.620	2.896	3.341	4.074	5.087	6.212	7.836	7.212	6.796	6.738	6.993	7.318	7.682	7.955	8.371	8.796
18. Gross saving	0.052	0.060	0.124	0.146	0.338	0.385	0.817	1.162	0.030	-0.902	-0.567	0.185	0.557	0.503	0.417	0.401	0.410	0.569
19. Capital transfers received	0.006	0.048	0.021	0.009	0.051	0.144	0.172	0.157	0.210	0.210	0.280	0.317	0.380	0.399	0.373	0.402	0.286	0.342
20. Total revenue	1.388	2.365	2.765	3.051	3.729	4.603	6.076	7.531	8.076	6.520	6.510	7.241	7.930	8.221	8.472	8.757	9.067	9.706
21. Gross fixed capital formation	0.088	0.135	0.150	0.266	0.389	0.468	0.843	1.334	1.252	0.916	0.844	1.013	1.057	1.006	1.043	1.085	0.930	1.152
22. Other capital expenditure	0.028	0.160	0.183	0.037	0.113	0.119	0.250	0.133	-0.010	0.094	0.388	0.172	0.059	0.100	0.113	0.025	0.016	0.016
23. Total expenditure	1.446	2.552	2.952	3.199	3.843	4.662	6.181	7.679	9.079	8.222	8.028	7.923	8.109	8.424	8.838	9.064	9.316	9.963
24. Tax burden	1.238	2.007	2.335	2.617	3.045	3.784	4.897	6.351	6.739	5.114	4.985	5.622	6.206	6.480	6.808	7.068	7.486	8.012
25. Net lending (+) or net borrowing (-)	-0.058	-0.187	-0.187	-0.148	-0.114	-0.059	-0.105	-0.149	-1.003	-1.703	-1.518	-0.682	-0.179	-0.203	-0.366	-0.306	-0.249	-0.257

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.0	12.4	11.2	11.9	11.7	12.3	12.6	11.9	10.6	10.9	11.7	11.7	12.1	12.3	12.7	12.7	13.0	13.1
2. Current taxes on income and wealth	6.5	7.2	7.6	7.2	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.8	8.2	8.2
3. Social contributions	11.0	10.0	9.2	8.6	8.5	8.1	8.3	8.1	8.4	9.6	8.9	8.9	8.9	8.8	8.7	8.7	8.5	8.8
4. Of which actual social contributions	11.0	9.8	9.0	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	8.2	8.5
5. Other current revenue, including sales	3.5	4.3	4.7	4.2	5.6	4.9	5.8	4.4	4.3	6.0	6.7	6.3	5.9	5.6	5.2	5.1	5.0	4.9
6. Total current revenue	34.1	33.8	32.7	31.9	33.3	32.8	34.6	32.7	32.4	33.5	34.8	34.2	34.6	34.4	34.3	34.3	34.7	35.1
7. Government consumption expenditure	23.5	20.7	20.4	21.0	19.8	17.8	17.2	17.7	19.9	19.0	18.4	18.3	17.4	17.7	17.6	18.0	18.4	18.6
8. Collective consumption	12.4	10.4	9.8	10.8	9.9	9.2	9.2	10.2	11.1	9.9	9.7	9.9	9.5	9.5	9.4	9.7	10.0	10.2
9. Social transfers in kind	11.1	10.3	10.7	10.2	10.0	8.6	8.1	7.5	8.7	9.1	8.7	8.3	8.0	8.2	8.2	8.3	8.4	8.4
10. Compensation of employees	10.2	10.7	10.2	10.2	10.1	9.5	9.4	9.9	11.4	12.0	10.4	9.6	9.2	9.4	9.6	9.9	10.1	10.1
11. Intermediate consumption	7.6	6.6	7.5	8.0	8.1	6.5	6.1	5.4	6.2	6.1	6.6	6.6	6.1	6.3	6.2	6.4	6.4	6.5
12. Social transfers other than in kind	11.6	12.2	9.9	9.0	9.1	8.4	8.0	7.0	8.1	13.0	13.2	11.2	10.3	10.4	10.2	10.5	10.5	10.4
13. Social transfers in kind via market producers	0.0	0.0	0.8	0.8	0.6	0.6	0.6	0.7	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
14. Interest	0.8	0.9	0.7	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
15. Subsidies	1.1	1.0	0.7	0.8	0.6	0.5	0.6	0.7	1.1	1.1	0.8	0.5	0.6	0.6	0.7	0.4	0.5	0.5
16. Other current expenditure	1.4	1.5	1.3	0.8	1.1	3.9	4.7	3.3	4.1	3.6	4.2	2.5	3.1	2.9	3.4	3.0	3.4	3.5
17. Total current expenditure	32.8	33.0	31.2	30.4	30.3	30.0	29.8	27.5	32.2	38.3	37.9	33.3	32.1	32.1	32.6	32.6	33.1	33.0
18. Gross saving	1.3	0.9	1.5	1.5	3.1	2.8	4.8	5.2	0.1	-4.8	-3.2	0.9	2.6	2.2	1.8	1.6	1.6	2.1
19. Capital transfers received	0.2	0.7	0.3	0.1	0.5	1.1	1.0	0.7	0.9	1.1	1.6	1.6	1.7	1.8	1.6	1.6	1.1	1.3
20. Total revenue	34.2	34.5	33.0	32.0	33.8	33.9	35.6	33.4	33.2	34.7	36.3	35.8	36.4	36.1	35.9	35.9	35.8	36.4
21. Gross fixed capital formation	2.2	2.0	1.8	2.8	3.5	3.4	4.9	5.9	5.2	4.9	4.7	5.0	4.8	4.4	4.4	4.4	3.7	4.3
22. Other capital expenditure	0.7	2.3	2.2	0.4	1.0	0.9	1.5	0.6	0.0	0.5	2.2	0.8	0.3	0.4	0.5	0.1	0.1	0.1
23. Total expenditure	35.6	37.3	35.2	33.5	34.8	34.3	36.2	34.1	37.3	43.7	44.8	39.1	37.2	37.0	37.5	37.2	36.8	37.3
24. Tax burden	30.5	29.3	27.8	27.4	27.6	27.9	28.7	28.2	27.7	27.2	27.8	27.8	28.5	28.5	28.9	29.0	29.6	30.0
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-2.2	-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	-1.0	-1.0

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.9	0.9	5.8	20.4	13.8	29.8	28.6	24.7	-3.9	-20.7	2.7	12.7	11.2	5.8	7.1	3.2	6.9	6.3
2. Current taxes on income and wealth	17.0	5.8	13.9	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	8.6	5.5
3. Social contributions	8.2	3.0	11.7	6.5	13.7	18.2	28.1	28.9	11.7	-11.4	-12.0	12.9	8.5	2.3	3.1	2.7	2.1	9.5
4. Of which actual social contributions	8.3	3.5	11.4	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	1.9	9.6
5. Other current revenue, including sales	60.1	-5.9	31.8	1.7	55.0	7.2	48.8	0.6	5.3	8.9	6.6	5.5	0.9	-0.7	-4.4	2.3	0.4	4.3
6. Total current revenue	16.3	1.6	12.5	10.9	20.9	21.2	32.4	24.9	6.7	-19.8	-1.3	11.1	9.0	3.6	3.5	3.2	5.1	6.6
7. Government consumption expenditure	7.4	0.7	12.4	17.0	9.1	10.5	21.7	35.4	21.2	-25.9	-8.0	12.2	2.7	5.9	3.3	6.0	5.9	6.4
8. Collective consumption	7.5	-2.7	5.5	26.1	5.3	15.2	24.8	46.5	18.0	-31.2	-6.5	15.2	2.7	4.5	3.3	6.6	7.0	7.0
9. Social transfers in kind	7.4	4.4	19.6	8.6	13.1	5.8	18.3	22.7	25.6	-19.1	-9.6	8.9	2.8	7.4	3.2	5.2	4.7	5.7
10. Compensation of employees	16.9	6.9	12.9	13.5	14.0	16.6	23.4	40.2	23.7	-18.7	-17.8	4.6	3.4	6.7	6.0	6.5	5.7	5.5
11. Intermediate consumption	3.5	0.2	14.5	20.6	16.8	-1.1	18.2	17.9	22.9	-23.7	2.6	13.7	-0.3	6.6	1.8	8.1	3.9	5.6
12. Social transfers other than in kind	21.5	-7.7	0.1	3.4	16.6	14.5	19.3	16.0	24.0	23.8	-2.7	-4.3	-0.9	5.0	2.3	5.6	4.2	4.1
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	5.3	4.3	4.2
14. Interest	91.3	61.4	-10.6	15.6	10.2	-9.5	4.7	8.9	68.6	113.0	9.7	15.3	-0.5	-6.1	0.0	-3.8	-13.9	-6.3
15. Subsidies	-19.5	-20.6	22.6	26.1	-15.4	9.2	50.2	58.4	58.5	-21.8	-33.7	-28.5	23.0	11.0	19.2	-34.9	15.3	16.6
16. Other current expenditure 1)	-1.0	-0.1	0.7	-0.5	0.4	2.7	0.8	-1.4	0.8	-0.4	0.5	-1.7	0.6	-0.2	0.4	-0.4	0.4	0.1
17. Total current expenditure	12.2	-0.5	13.8	10.6	15.4	22.0	24.9	22.1	26.2	-8.0	-5.8	-0.8	3.8	4.7	5.0	3.5	5.2	5.1
18. Gross saving 1)	1.2	0.7	-0.4	0.0	1.5	-0.2	2.0	0.4	-5.0	-4.9	1.6	4.1	1.6	-0.3	-0.4	-0.1	0.0	0.5
19. Capital transfers received	418.6	3.5	121.4	-58.2	475.8	181.7	19.3	-8.7	33.6	0.1	33.6	13.1	19.8	5.0	-6.5	7.7	-28.8	19.4
20. Total revenue	18.0	1.6	12.9	10.3	22.2	23.4	32.0	23.9	7.2	-19.3	-0.2	11.2	9.5	3.7	3.1	3.4	3.5	7.0
21. Gross fixed capital formation	39.8	13.0	18.1	77.8	46.4	20.3	80.0	58.3	-6.2	-26.8	-7.9	20.0	4.4	-4.8	3.6	4.0	-14.3	23.9
22. Other capital expenditure 1)	0.2	-0.4	-0.1	-1.8	0.6	-0.1	0.6	-0.9	-0.6	0.5	1.7	-1.3	-0.6	0.2	0.0	-0.4	0.0	0.0
23. Total expenditure	14.7	-0.4	13.7	8.4	20.1	21.3	32.6	24.2	18.2	-9.4	-2.4	-1.3	2.4	3.9	4.9	2.6	2.8	6.9
24. Tax burden	11.3	2.9	9.6	12.1	16.4	24.3	29.4	29.7	6.1	-24.1	-2.5	12.8	10.4	4.4	5.1	3.8	5.9	7.0
25. Net lending (+) or net borrowing (-)	1.0	1.0	-0.3	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	0.3	0.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	1.4	2.0	2.2	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	1.0	1.0	
2. Interest payments (% of GDP)	0.8	0.9	0.7	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	
3. Implicit interest rate 2)	:	8.2	5.8	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	3.2	2.6	
4. Nominal GDP growth rate	14.0	8.9	12.5	13.7	15.7	23.0	25.7	32.1	7.8	-22.6	-4.7	13.0	7.7	4.4	3.6	3.4	3.9	5.4	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	1.4	2.0	2.2	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	1.0	1.0	
6. Contribution of nominal GDP growth	:	-1.0	-1.5	-1.6	-1.9	-2.7	-2.4	-2.4	-0.6	5.5	1.8	-5.4	-3.1	-1.7	-1.4	-1.3	-1.4	-2.0	
7. Stock-flow adjustment 3)	:	0.8	-1.5	0.8	1.2	-0.3	0.0	0.3	6.7	3.4	0.6	-2.6	0.8	-1.5	1.5	-4.3	3.8	-3.1	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	0.6	1.1	1.5	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	-0.1	0.0	
9. Snow-ball effect	:	-0.1	-0.8	-0.9	-1.2	-2.2	-2.0	-2.1	-0.1	7.0	3.6	-3.7	-1.4	-0.2	0.1	0.0	-0.2	-1.1	
10. Stock-flow adjustment 3)	:	0.8	-1.5	0.8	1.2	-0.3	0.0	0.3	6.7	3.4	0.6	-2.6	0.8	-1.5	1.5	-4.3	3.8	-3.1	
(% of GDP)																			
11. Change in gross debt 5)	:	1.8	-0.8	0.8	0.4	-2.6	-1.8	-1.5	10.3	17.9	10.9	-4.7	-1.5	-2.3	1.7	-4.4	3.4	-4.2	
12. Level of gross debt (end of year)	13.9	13.9	13.2	13.9	14.3	11.8	9.9	8.4	18.7	36.6	47.5	42.8	41.4	39.1	40.8	36.4	39.8	35.6	

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

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

3) Line 7 = line 10.

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

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

Table 11A

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

Lithuania

(Mrd EURO-LTL)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.93	1.67	1.88	1.94	2.04	2.35	2.72	3.38	3.79	3.11	3.32	3.63	3.72	3.88	4.12	4.40	4.62	4.91
2. Current taxes on income and wealth	0.65	1.12	1.13	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	2.08	2.21
3. Social contributions	0.56	1.36	1.43	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	4.67	4.89
4. Of which actual social contributions	0.56	1.36	1.42	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	4.55	4.76
5. Other current revenue, including sales	0.42	0.71	0.58	0.54	0.55	0.77	0.67	0.84	1.07	1.01	1.20	1.23	1.30	1.28	1.31	1.39	1.41	1.45
6. Total current revenue	2.56	4.87	5.02	5.33	5.88	6.93	7.96	9.59	11.10	9.24	9.21	9.80	10.35	10.79	11.45	12.28	12.78	13.46
7. Government consumption expenditure	1.86	3.00	3.13	3.26	3.50	3.89	4.61	5.07	6.10	5.72	5.56	5.72	5.82	5.91	6.21	6.63	6.84	7.22
8. Collective consumption	1.07	1.53	1.48	1.54	1.65	1.76	2.16	2.34	2.72	2.33	2.35	2.39	2.53	2.58	2.76	2.93	3.05	3.20
9. Social transfers in kind	0.79	1.46	1.65	1.71	1.84	2.12	2.44	2.73	3.38	3.39	3.22	3.33	3.29	3.33	3.45	3.70	3.79	4.02
10. Compensation of employees	0.75	1.61	1.71	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	3.72	3.87
11. Intermediate consumption	0.70	0.97	0.95	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	1.97	2.14
12. Social transfers other than in kind	0.63	1.53	1.52	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	4.34
13. Social transfers in kind via market producers	0.13	0.19	0.22	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
14. Interest	0.03	0.23	0.20	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	0.57	0.58
15. Subsidies	0.08	0.10	0.12	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	0.15	0.15
16. Other current expenditure	0.01	0.02	0.03	0.03	0.14	0.38	0.31	0.39	0.48	0.45	0.35	0.50	0.47	0.56	0.52	0.56	0.62	0.65
17. Total current expenditure	2.33	4.66	4.75	5.02	5.46	6.34	7.15	8.41	10.54	10.78	10.36	10.51	10.69	10.78	10.96	11.46	12.02	12.53
18. Gross saving	0.24	0.21	0.27	0.32	0.42	0.58	0.81	1.17	0.57	-1.54	-1.15	-0.71	-0.34	0.01	0.49	0.82	0.77	0.92
19. Capital transfers received	0.00	-0.03	0.05	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	0.50	0.50
20. Total revenue	2.56	4.84	5.06	5.39	5.95	7.09	8.20	10.00	11.45	9.64	9.92	10.49	10.99	11.51	12.44	12.97	13.28	13.95
21. Gross fixed capital formation	0.25	0.32	0.45	0.51	0.66	0.76	1.03	1.57	1.76	1.19	1.39	1.48	1.33	1.31	1.28	1.33	1.34	1.42
22. Other capital expenditure	0.11	0.29	0.14	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	0.33	0.16
23. Total expenditure	2.68	5.27	5.34	5.60	6.21	7.16	8.26	10.24	12.45	12.09	11.86	13.28	12.04	12.43	12.69	13.05	13.69	14.12
24. Tax burden	2.15	4.12	4.41	4.77	5.29	6.13	7.26	8.72	10.00	8.13	7.93	8.51	9.00	9.47	10.10	10.85	11.33	11.96
25. Net lending (+) or net borrowing (-)	-0.12	-0.43	-0.28	-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	-0.41	-0.16

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	12.0	12.5	12.4	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
2. Current taxes on income and wealth	8.4	8.4	7.4	7.9	8.7	8.9	9.5	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.1	5.5	5.4	5.4
3. Social contributions	7.2	10.2	9.4	9.2	9.4	9.2	9.4	9.4	9.9	13.1	12.1	11.5	11.2	11.1	11.5	12.0	12.0	12.0
4. Of which actual social contributions	7.2	10.2	9.4	9.2	9.1	8.9	9.1	9.1	9.5	12.6	11.8	11.1	10.8	10.9	11.2	11.7	11.7	11.6
5. Other current revenue, including sales	5.4	5.3	3.8	3.3	3.0	3.6	2.8	2.9	3.3	3.7	4.3	3.9	3.9	3.7	3.6	3.7	3.6	3.6
6. Total current revenue	33.0	36.4	33.0	32.0	32.2	33.0	33.1	33.0	34.0	34.3	32.9	31.3	31.1	30.9	31.4	33.0	32.9	32.9
7. Government consumption expenditure	24.0	22.4	20.6	19.6	19.2	18.5	19.1	17.4	18.7	21.2	19.8	18.3	17.4	16.9	17.0	17.8	17.6	17.7
8. Collective consumption	13.8	11.5	9.7	9.3	9.1	8.4	9.0	8.0	8.3	8.7	8.4	7.7	7.6	7.4	7.6	7.9	7.8	7.8
9. Social transfers in kind	10.2	10.9	10.8	10.3	10.1	10.1	10.1	9.4	10.3	12.6	11.5	10.7	9.9	9.5	9.5	9.9	9.8	9.8
10. Compensation of employees	9.6	12.0	11.3	10.7	10.8	10.3	10.4	9.8	10.6	12.7	10.9	10.2	9.7	9.5	9.5	9.7	9.6	9.5
11. Intermediate consumption	9.1	7.3	6.3	5.9	5.6	5.6	5.8	5.1	5.6	5.7	6.3	5.1	4.9	4.7	4.8	5.2	5.1	5.2
12. Social transfers other than in kind	8.2	11.5	10.0	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	10.9	10.6
13. Social transfers in kind via market producers	1.6	1.4	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	1.8	1.8
14. Interest	0.3	1.7	1.3	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
15. Subsidies	1.0	0.8	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.4	0.4	0.4
16. Other current expenditure	0.1	0.1	0.2	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	1.6	1.6
17. Total current expenditure	30.0	34.8	31.2	30.1	29.9	30.2	29.7	29.0	32.2	40.0	37.0	33.6	32.1	30.8	30.1	30.8	30.9	30.7
18. Gross saving	3.0	1.6	1.7	1.9	2.3	2.8	3.4	4.0	1.7	-5.7	-4.1	-2.3	-1.0	0.0	1.3	2.2	2.0	2.3
19. Capital transfers received	0.0	-0.2	0.3	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	1.3	1.2
20. Total revenue	33.0	36.2	33.3	32.3	32.6	33.7	34.0	34.4	35.0	35.8	35.4	33.5	33.0	32.9	34.1	34.9	34.2	34.1
21. Gross fixed capital formation	3.2	2.4	3.0	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	3.5	3.5
22. Other capital expenditure	1.4	2.1	0.9	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	0.9	0.4
23. Total expenditure	34.6	39.4	35.1	33.6	34.0	34.1	34.3	35.3	38.1	44.9	42.3	42.5	36.1	35.6	34.8	35.1	35.2	34.5
24. Tax burden	27.6	30.8	29.0	28.6	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.1	27.7	29.2	29.1	29.3
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-1.9	-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	-1.1	-0.4

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	20.3	-4.1	8.9	3.0	5.1	15.5	15.7	24.0	12.2	-17.8	6.6	9.3	2.6	4.1	6.3	6.8	4.9	6.3
2. Current taxes on income and wealth	19.1	-3.5	2.4	16.5	20.2	19.0	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.4	5.8	10.4	2.3	6.1
3. Social contributions	33.5	6.0	3.3	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	4.8	4.6
4. Of which actual social contributions	33.5	6.1	3.3	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	4.8	4.6
5. Other current revenue, including sales	40.5	12.9	-0.9	-6.1	0.8	40.1	-12.4	25.2	27.2	-5.6	19.0	2.3	5.6	-1.6	2.5	6.2	1.7	2.9
6. Total current revenue	26.2	1.0	4.6	6.3	10.3	17.8	15.0	20.4	15.8	-16.8	-0.3	6.4	5.7	4.2	6.1	7.3	4.1	5.2
7. Government consumption expenditure	25.6	-0.4	4.1	4.3	7.3	11.2	18.5	10.0	20.4	-6.2	-2.7	2.9	1.6	1.6	5.0	6.8	3.2	5.5
8. Collective consumption	22.8	20.1	-0.2	4.4	7.0	6.7	22.7	7.9	16.7	-14.5	0.8	2.0	5.6	2.1	6.7	6.5	3.9	5.0
9. Social transfers in kind	29.3	-15.6	8.4	4.1	7.5	15.2	15.0	11.9	23.6	0.4	-5.1	3.6	-1.3	1.3	3.7	7.0	2.7	5.8
10. Compensation of employees	35.7	-5.2	3.9	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	3.5	4.0
11. Intermediate consumption	18.8	9.8	11.3	3.6	3.1	14.6	20.0	6.0	22.6	-16.3	15.4	-9.9	3.6	0.6	5.0	10.8	2.2	8.9
12. Social transfers other than in kind	31.4	-1.1	-5.2	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	2.3
13. Social transfers in kind via market producers	42.7	-16.6	20.6	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
14. Interest	200.6	23.9	-7.1	3.7	-20.5	-1.8	4.5	14.5	11.3	55.6	53.0	12.9	14.4	-6.6	-4.6	-3.7	1.0	1.0
15. Subsidies	44.1	-21.0	0.5	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	2.5	-0.2
16. Other current expenditure 1)	0.0	-0.4	-0.2	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	0.1	0.0
17. Total current expenditure	31.9	-1.9	1.4	5.6	8.9	16.1	12.8	17.7	25.2	2.3	-3.9	1.4	1.8	0.8	1.7	4.6	4.8	4.3
18. Gross saving 1)	-1.4	1.0	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	-0.2	0.3
19. Capital transfers received	-	-334.2	-255.9	16.3	35.2	121.2	45.1	78.3	-17.1	15.1	79.4	-2.9	-7.5	13.6	37.5	-30.1	-28.4	0.0
20. Total revenue	26.2	0.2	6.2	6.4	10.5	19.0	15.7	22.0	14.4	-15.8	2.9	5.7	4.8	4.7	8.1	4.3	2.4	5.0
21. Gross fixed capital formation	-7.9	-0.7	39.7	13.6	28.2	15.2	35.9	52.8	11.9	-32.4	17.0	6.3	-10.3	-1.2	-2.0	3.7	0.8	6.1
22. Other capital expenditure 1)	1.2	1.2	-0.9	-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	0.2	-0.5
23. Total expenditure	32.3	1.4	1.5	4.8	10.9	15.3	15.4	23.9	21.6	-2.9	-1.9	12.0	-9.4	3.2	2.1	2.9	4.9	3.1
24. Tax burden	23.4	-1.7	5.9	8.3	10.8	16.0	18.3	20.2	14.6	-18.7	-2.4	7.3	5.7	5.3	6.6	7.4	4.4	5.6
25. Net lending (+) or net borrowing (-)	-1.7	-0.4	1.7	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	-0.8	0.7

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	1.5	3.5	1.9	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	1.1	0.4
2. Interest payments (% of GDP)	0.3	1.5	1.3	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
3. Implicit interest rate 2)	:	6.8	6.1	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	3.6
4. Nominal GDP growth rate	51.3	6.2	7.1	9.6	9.4	15.2	14.6	20.6	12.6	-17.6	4.1	11.5	6.6	4.9	4.2	2.0	4.6	5.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.5	3.5	1.9	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	1.1	0.4
6. Contribution of nominal GDP growth	:	-1.4	-1.5	-1.9	-1.8	-2.5	-2.3	-2.9	-1.8	3.1	-1.1	-3.7	-2.3	-1.9	-1.6	-0.8	-1.9	-2.0
7. Stock-flow adjustment 3)	:	-2.8	-1.1	-1.1	-1.3	1.1	1.6	0.8	-2.6	2.2	1.4	-4.2	1.8	-1.8	2.8	2.6	-0.8	3.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.2	2.0	0.5	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	-0.4	-1.0
9. Snow-ball effect	:	0.1	-0.2	-0.7	-0.9	-1.7	-1.6	-2.3	-1.1	4.4	0.7	-1.9	-0.3	-0.1	0.0	0.7	-0.4	-0.6
10. Stock-flow adjustment 3)	:	-2.8	-1.1	-1.1	-1.3	1.1	1.6	0.8	-2.6	2.2	1.4	-4.2	1.8	-1.8	2.8	2.6	-0.8	3.4
(% of GDP)																		
11. Change in gross debt 5)	:	-0.6	-0.8	-1.8	-1.7	-1.0	-0.4	-1.4	-1.3	14.4	7.2	1.0	2.6	-1.0	1.9	2.0	-1.6	1.9
12. Level of gross debt (end of year)	11.5	22.9	22.1	20.4	18.7	17.6	17.2	15.9	14.6	29.0	36.2	37.2	39.8	38.8	40.7	42.7	41.1	42.9

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

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

3) Line 7 = line 10.

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

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

Table 12A

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

Luxembourg

(Mrd EURO-LUF)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	1.77	3.06	3.10	3.24	3.67	4.04	4.27	4.81	4.70	4.60	4.91	5.30	5.66	5.97	6.51	6.21	6.39	6.45
2. Current taxes on income and wealth	2.31	3.28	3.66	3.77	3.56	4.11	4.41	4.88	5.26	5.26	5.73	6.00	6.28	6.60	6.81	7.44	7.84	7.87
3. Social contributions	1.79	2.53	2.95	3.16	3.33	3.58	3.80	4.15	4.45	4.74	4.89	5.23	5.53	5.74	6.02	6.24	6.41	6.72
4. Of which actual social contributions	1.50	2.24	2.64	2.80	2.97	3.19	3.38	3.72	4.00	4.26	4.38	4.70	4.96	5.16	5.42	5.61	5.76	6.04
5. Other current revenue, including sales	0.93	1.17	1.23	1.20	1.25	1.30	1.52	1.68	1.89	1.75	1.85	1.90	1.97	2.08	2.13	2.29	2.34	2.43
6. Total current revenue	6.80	10.04	10.93	11.36	11.82	13.04	14.00	15.53	16.31	16.36	17.38	18.44	19.44	20.38	21.47	22.19	22.98	23.47
7. Government consumption expenditure	2.51	3.44	4.07	4.39	4.75	5.15	5.35	5.65	5.97	6.45	6.84	7.18	7.65	8.04	8.32	8.67	9.04	9.50
8. Collective consumption	0.95	1.27	1.51	1.59	1.70	1.85	1.89	1.96	2.12	2.23	2.37	2.51	2.67	2.73	2.81	2.95	3.09	3.24
9. Social transfers in kind	1.56	2.16	2.56	2.80	3.06	3.30	3.47	3.69	3.85	4.22	4.47	4.67	4.98	5.31	5.52	5.72	5.95	6.26
10. Compensation of employees	1.53	1.93	2.23	2.39	2.55	2.71	2.85	3.00	3.16	3.39	3.60	3.79	4.00	4.18	4.35	4.56	4.73	4.95
11. Intermediate consumption	0.56	0.79	0.92	1.00	1.05	1.13	1.14	1.18	1.31	1.47	1.55	1.57	1.70	1.73	1.86	1.95	1.95	2.07
12. Social transfers other than in kind	2.31	3.02	3.65	4.06	4.25	4.56	4.80	5.00	5.54	6.15	6.39	6.60	7.05	7.40	7.70	7.87	8.08	8.43
13. Social transfers in kind via market producers	0.58	0.89	1.10	1.20	1.37	1.50	1.56	1.65	1.72	1.86	1.96	2.00	2.13	2.33	2.42	2.44	2.49	2.55
14. Interest	0.09	0.09	0.08	0.07	0.06	0.07	0.08	0.12	0.14	0.15	0.17	0.20	0.21	0.20	0.19	0.19	0.19	0.20
15. Subsidies	0.19	0.27	0.29	0.32	0.34	0.38	0.40	0.46	0.47	0.48	0.50	0.53	0.61	0.62	0.71	0.73	0.73	0.76
16. Other current expenditure	0.37	0.64	0.63	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	1.68	1.74
17. Total current expenditure	5.63	7.63	8.90	9.72	10.48	11.16	11.70	12.26	13.30	14.52	15.27	16.00	17.12	17.92	18.59	19.25	19.85	20.69
18. Gross saving	1.17	2.41	2.03	1.64	1.34	1.88	2.30	3.26	3.01	1.84	2.11	2.44	2.32	2.46	2.89	2.94	3.13	2.78
19. Capital transfers received	0.04	0.05	0.06	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
20. Total revenue	6.84	10.09	10.99	11.44	11.88	13.11	14.06	15.60	16.40	16.44	17.46	18.51	19.53	20.49	21.57	22.30	23.10	23.59
21. Gross fixed capital formation	0.59	0.89	1.18	1.33	1.33	1.50	1.13	1.32	1.40	1.63	1.89	1.78	1.77	1.65	1.72	2.00	2.27	2.38
22. Other capital expenditure	0.20	0.21	0.29	0.34	0.44	0.43	0.58	0.47	0.43	0.54	0.56	0.51	0.54	0.55	0.43	0.40	0.42	0.44
23. Total expenditure	6.42	8.73	10.38	11.39	12.24	13.09	13.41	14.06	15.14	16.69	17.73	18.29	19.42	20.12	20.74	21.65	22.55	23.51
24. Tax burden	5.61	8.63	9.44	9.87	10.25	11.40	12.13	13.46	14.02	14.17	15.07	16.03	16.93	17.82	18.70	19.35	20.09	20.47
25. Net lending (+) or net borrowing (-)	0.42	1.36	0.61	0.05	-0.36	0.02	0.65	1.54	1.27	-0.25	-0.26	0.22	0.12	0.36	0.83	0.65	0.55	0.08

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	11.1	13.2	12.5	12.5	13.3	13.6	12.8	13.1	12.5	12.7	12.4	12.5	13.0	12.8	13.3	11.9	11.8	11.2
2. Current taxes on income and wealth	14.5	14.2	14.8	14.5	12.9	13.8	13.2	13.3	14.0	14.5	14.5	14.2	14.4	14.2	13.9	14.3	14.4	13.7
3. Social contributions	11.2	10.9	11.9	12.2	12.1	12.1	11.4	11.3	11.8	13.1	12.4	12.4	12.7	12.3	12.3	12.0	11.8	11.7
4. Of which actual social contributions	9.4	9.7	10.6	10.8	10.7	10.7	10.1	10.1	10.6	11.7	11.1	11.1	11.4	11.1	11.1	10.8	10.6	10.5
5. Other current revenue, including sales	5.8	5.1	5.0	4.6	4.5	4.4	4.6	4.6	5.0	4.8	4.7	4.5	4.5	4.5	4.4	4.4	4.3	4.2
6. Total current revenue	42.7	43.3	44.1	43.9	42.7	43.8	41.9	42.2	43.3	45.1	44.0	43.7	44.6	43.8	43.9	42.6	42.3	40.8
7. Government consumption expenditure	15.8	14.8	16.4	17.0	17.2	17.3	16.0	15.4	15.9	17.8	17.3	17.0	17.6	17.3	17.0	16.6	16.6	16.5
8. Collective consumption	6.0	5.5	6.1	6.1	6.1	6.2	5.6	5.3	5.6	6.2	6.0	5.9	6.1	5.9	5.7	5.7	5.7	5.6
9. Social transfers in kind	9.8	9.3	10.3	10.8	11.1	11.1	10.4	10.0	10.2	11.6	11.3	11.1	11.4	11.4	11.3	11.0	11.0	10.9
10. Compensation of employees	9.6	8.3	9.0	9.2	9.2	9.1	8.5	8.2	8.4	9.3	9.1	9.0	9.2	9.0	8.9	8.7	8.7	8.6
11. Intermediate consumption	3.5	3.4	3.7	3.9	3.8	3.8	3.4	3.2	3.5	4.1	3.9	3.7	3.9	3.7	3.5	3.6	3.6	3.6
12. Social transfers other than in kind	14.5	13.0	14.7	15.7	15.4	15.3	14.4	13.6	14.7	17.0	16.2	15.6	16.2	15.9	15.8	15.1	14.9	14.7
13. Social transfers in kind via market producers	3.6	3.8	4.5	4.6	4.9	5.0	4.7	4.5	4.6	5.1	4.9	4.7	4.9	5.0	5.0	4.7	4.6	4.4
14. Interest	0.6	0.4	0.3	0.3	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.3
15. Subsidies	1.2	1.2	1.2	1.2	1.2	1.3	1.2	1.3	1.3	1.3	1.3	1.2	1.4	1.3	1.4	1.4	1.3	1.3
16. Other current expenditure	2.3	2.7	2.5	2.6	3.1	2.7	2.6	2.3	2.5	2.8	2.8	3.1	3.2	3.2	3.0	3.1	3.1	3.0
17. Total current expenditure	35.3	32.9	35.9	37.6	37.9	37.5	35.0	33.4	35.3	40.0	38.6	37.9	39.3	38.5	38.0	36.9	36.6	36.0
18. Gross saving	7.3	10.4	8.2	6.3	4.8	6.3	6.9	8.9	8.0	5.1	5.3	5.8	5.3	5.3	5.9	5.6	5.8	4.8
19. Capital transfers received	0.2	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
20. Total revenue	42.9	43.5	44.4	44.2	43.0	44.1	42.1	42.4	43.6	45.3	44.2	43.8	44.8	44.0	44.1	42.8	42.5	41.0
21. Gross fixed capital formation	3.7	3.8	4.8	5.1	4.8	5.0	3.4	3.6	3.7	4.5	4.8	4.2	4.1	3.5	3.5	3.8	4.2	4.1
22. Other capital expenditure	1.2	0.9	1.2	1.3	1.6	1.5	1.7	1.3	1.2	1.5	1.4	1.2	1.2	1.2	0.9	0.8	0.8	0.8
23. Total expenditure	40.3	37.6	41.9	44.0	44.3	44.0	40.1	38.2	40.2	46.0	44.9	43.3	44.6	43.2	42.4	41.5	41.5	40.9
24. Tax burden	35.2	37.2	38.1	38.2	37.1	38.3	36.3	36.6	37.3	39.1	38.1	38.0	38.8	38.3	38.2	37.1	37.0	35.6
25. Net lending (+) or net borrowing (-)	2.6	5.9	2.5	0.2	-1.3	0.1	2.0	4.2	3.4	-0.7	-0.7	0.5	0.3	0.8	1.7	1.2	1.0	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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	4.5	16.2	1.8	4.8	13.2	9.9	5.8	12.6	-2.2	-2.2	6.9	7.8	6.8	5.4	9.1	-4.6	2.9	1.0
2. Current taxes on income and wealth	7.8	11.7	6.9	2.9	-5.5	15.5	7.3	10.7	7.8	0.0	8.9	4.8	4.5	5.2	3.2	9.2	5.3	0.4
3. Social contributions	3.3	9.5	5.7	7.0	5.7	7.5	5.9	9.3	7.2	6.5	3.1	7.1	5.7	3.7	5.0	3.6	2.8	4.8
4. Of which actual social contributions	5.6	10.3	6.1	6.4	5.9	7.4	6.1	10.0	7.5	6.4	2.9	7.3	5.5	4.1	5.1	3.4	2.7	4.8
5. Other current revenue, including sales	-1.7	14.9	3.1	-2.9	4.6	4.4	16.7	10.6	12.4	-7.3	5.5	2.8	3.7	5.5	2.3	7.9	2.2	3.5
6. Total current revenue	4.5	12.8	4.7	3.9	4.0	10.3	7.4	10.9	5.1	0.3	6.3	6.1	5.4	4.9	5.3	3.3	3.6	2.1
7. Government consumption expenditure	6.9	7.1	8.7	7.9	8.2	8.3	4.0	5.6	5.6	8.1	6.0	4.9	6.5	5.2	3.5	4.2	4.2	5.0
8. Collective consumption	4.3	10.8	10.4	5.5	6.5	9.2	1.9	4.1	8.0	5.3	6.2	5.9	6.2	2.5	2.6	5.1	4.8	4.8
9. Social transfers in kind	8.5	5.1	7.7	9.3	9.1	7.8	5.2	6.5	4.3	9.7	5.9	4.4	6.7	6.6	3.9	3.7	4.0	5.2
10. Compensation of employees	3.8	6.5	7.4	7.1	6.5	6.5	5.1	5.2	5.1	7.4	6.1	5.4	5.5	4.5	4.2	4.8	3.7	4.7
11. Intermediate consumption	4.9	18.2	12.9	9.0	4.8	7.8	0.9	3.6	11.3	12.3	4.8	1.5	8.3	2.0	0.1	7.5	4.8	6.0
12. Social transfers other than in kind	3.4	7.2	10.8	11.5	4.6	7.2	5.3	4.0	10.9	11.1	3.8	3.4	6.7	5.0	4.1	2.2	2.6	4.3
13. Social transfers in kind via market producers	14.4	0.9	7.3	8.9	13.8	9.8	3.7	5.8	4.8	8.2	4.9	2.5	6.4	9.0	4.2	0.9	2.1	2.2
14. Interest	2.0	-3.7	-6.6	-10.7	-15.4	11.0	25.9	40.4	23.3	2.7	11.6	21.3	3.4	-3.6	-5.4	-0.5	3.0	3.0
15. Subsidies	18.9	27.2	6.6	9.7	5.5	11.7	5.4	15.3	2.6	1.9	4.7	4.6	16.4	0.9	14.6	2.7	-0.2	4.4
16. Other current expenditure 1)	-0.1	-0.4	0.0	0.0	0.5	-0.4	-0.1	-0.2	0.2	0.2	0.1	0.3	0.2	-0.1	-0.1	0.0	0.0	-0.1
17. Total current expenditure	5.0	6.8	8.8	9.2	7.8	6.5	4.8	4.8	8.5	9.1	5.2	4.8	7.0	4.7	3.7	3.6	3.2	4.2
18. Gross saving 1)	-0.2	2.0	-1.4	-1.9	-1.5	1.5	0.6	2.0	-0.9	-2.9	0.3	0.4	-0.4	0.0	0.6	-0.3	0.1	-0.9
19. Capital transfers received	-17.6	0.0	24.9	40.5	-16.3	9.4	-15.1	17.4	22.5	-5.7	-2.5	-14.3	33.4	7.9	-1.8	8.0	3.9	4.0
20. Total revenue	4.3	12.7	4.8	4.1	3.9	10.3	7.3	10.9	5.1	0.3	6.2	6.0	5.5	4.9	5.3	3.3	3.6	2.1
21. Gross fixed capital formation	32.7	-0.8	13.1	12.4	-0.2	12.8	-24.6	17.2	5.9	16.6	15.9	-6.0	-0.8	-6.7	4.4	16.5	13.5	4.7
22. Other capital expenditure 1)	-0.2	0.0	1.8	0.1	0.3	-0.1	0.3	-0.5	-0.1	0.3	-0.1	-0.2	0.0	0.0	-0.3	-0.1	0.0	0.0
23. Total expenditure	7.0	6.2	14.2	9.8	7.5	6.9	2.5	4.8	7.7	10.3	6.2	3.1	6.2	3.6	3.1	4.4	4.2	4.3
24. Tax burden	6.1	13.0	5.0	4.6	3.9	11.1	6.4	11.0	4.2	1.1	6.3	6.3	5.6	5.3	4.9	3.5	3.8	1.9
25. Net lending (+) or net borrowing (-)	-1.0	2.4	-3.5	-2.3	-1.5	1.4	1.9	2.2	-0.8	-4.1	0.0	1.2	-0.3	0.5	0.9	-0.5	-0.2	-0.9

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	-2.6	-6.0	-2.5	-0.2	1.3	-0.1	-2.0	-4.2	-3.4	0.7	0.7	-0.5	-0.3	-0.8	-1.7	-1.2	-1.0	-0.1	
2. Interest payments (% of GDP)	0.6	0.4	0.3	0.3	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.3	
3. Implicit interest rate 2)	:	5.7	4.8	4.2	3.3	3.3	3.8	4.5	5.1	2.6	2.9	2.5	2.6	2.1	1.7	1.7	1.7	1.6	
4. Nominal GDP growth rate	3.8	1.4	5.3	4.5	6.9	7.5	12.4	10.0	2.4	-3.7	9.0	6.8	3.2	6.8	5.1	6.6	4.2	5.9	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	-2.6	-6.0	-2.5	-0.2	1.3	-0.1	-2.0	-4.2	-3.4	0.7	0.7	-0.5	-0.3	-0.8	-1.7	-1.2	-1.0	-0.1	
6. Contribution of nominal GDP growth	:	-0.1	-0.3	-0.3	-0.4	-0.5	-0.8	-0.7	-0.2	0.6	-1.3	-1.3	-0.6	-1.4	-1.1	-1.4	-0.9	-1.2	
7. Stock-flow adjustment 3)	:	6.6	2.7	0.5	-0.5	0.7	3.2	4.8	10.8	-0.3	4.7	0.8	3.7	3.5	2.4	1.2	2.9	1.7	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-3.2	-6.3	-2.8	-0.5	1.1	-0.3	-2.2	-4.5	-3.7	0.3	0.2	-1.0	-0.7	-1.2	-2.1	-1.6	-1.4	-0.5	
9. Snow-ball effect	:	0.3	0.0	0.0	-0.2	-0.3	-0.6	-0.4	0.2	1.0	-0.9	-0.8	-0.1	-1.0	-0.7	-1.1	-0.5	-0.9	
10. Stock-flow adjustment 3)	:	6.6	2.7	0.5	-0.5	0.7	3.2	4.8	10.8	-0.3	4.7	0.8	3.7	3.5	2.4	1.2	2.9	1.7	
(% of GDP)																			
11. Change in gross debt 5)	:	0.5	-0.1	0.0	0.4	0.2	0.4	-0.1	7.3	0.9	4.1	-1.0	2.9	1.3	-0.4	-1.5	1.1	0.3	
12. Level of gross debt (end of year)	7.7	7.0	6.9	6.9	7.3	7.5	7.9	7.8	15.1	16.0	20.1	19.1	22.0	23.3	22.9	21.4	22.5	22.8	

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

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

3) Line 7 = line 10.

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

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

Table 13A

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

Malta	(Mrd EURO-MTL)																	
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.369	0.496	0.557	0.583	0.645	0.726	0.768	0.814	0.845	0.820	0.856	0.922	0.938	0.981	1.098	1.189	1.279	1.353
2. Current taxes on income and wealth	0.248	0.366	0.483	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	1.315	1.388
3. Social contributions	0.218	0.304	0.346	0.353	0.360	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.560	0.596	0.623	0.654
4. Of which actual social contributions	0.183	0.259	0.283	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	0.527	0.553
5. Other current revenue, including sales	0.229	0.213	0.226	0.245	0.253	0.208	0.212	0.239	0.291	0.256	0.263	0.269	0.282	0.309	0.311	0.360	0.383	0.340
6. Total current revenue	1.064	1.379	1.612	1.703	1.760	1.874	1.980	2.177	2.311	2.307	2.383	2.527	2.659	2.858	3.125	3.383	3.601	3.735
7. Government consumption expenditure	0.547	0.733	0.849	0.896	0.927	0.932	1.003	1.033	1.209	1.214	1.286	1.344	1.448	1.479	1.606	1.704	1.809	1.979
8. Collective consumption	0.274	0.358	0.456	0.486	0.482	0.483	0.498	0.531	0.609	0.590	0.601	0.625	0.675	0.665	0.716	0.759	0.806	0.881
9. Social transfers in kind	0.273	0.376	0.393	0.410	0.445	0.449	0.504	0.502	0.600	0.624	0.685	0.719	0.773	0.813	0.890	0.945	1.003	1.098
10. Compensation of employees	0.439	0.524	0.627	0.655	0.666	0.676	0.687	0.716	0.846	0.838	0.855	0.882	0.922	0.976	1.049	1.116	1.189	1.260
11. Intermediate consumption	0.152	0.202	0.207	0.228	0.258	0.247	0.296	0.307	0.391	0.365	0.403	0.430	0.483	0.472	0.525	0.597	0.638	0.680
12. Social transfers other than in kind	0.335	0.471	0.538	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
13. Social transfers in kind via market producers	0.008	0.013	0.019	0.021	0.024	0.027	0.032	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.040	0.047	0.049	0.051
14. Interest	0.055	0.168	0.174	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	0.223	0.225
15. Subsidies	0.052	0.054	0.069	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
16. Other current expenditure	0.036	0.050	0.039	0.055	0.093	0.089	0.092	0.108	0.116	0.122	0.131	0.128	0.136	0.181	0.195	0.203	0.222	0.233
17. Total current expenditure	1.078	1.482	1.673	1.764	1.866	1.935	2.033	2.146	2.430	2.383	2.487	2.587	2.758	2.892	3.108	3.287	3.454	3.620
18. Gross saving	-0.014	-0.103	-0.061	-0.061	-0.105	-0.061	-0.053	0.032	-0.119	-0.076	-0.104	-0.060	-0.099	-0.034	0.017	0.095	0.147	0.115
19. Capital transfers received	0.021	0.056	0.013	0.015	0.077	0.163	0.159	0.064	0.044	0.062	0.117	0.116	0.147	0.153	0.205	0.301	0.109	0.178
20. Total revenue	1.085	1.436	1.625	1.718	1.837	2.037	2.139	2.242	2.355	2.369	2.500	2.644	2.807	3.012	3.330	3.683	3.710	3.913
21. Gross fixed capital formation	0.090	0.159	0.185	0.216	0.182	0.235	0.214	0.217	0.149	0.148	0.147	0.191	0.227	0.218	0.297	0.402	0.270	0.297
22. Other capital expenditure	0.022	0.022	0.010	0.171	0.003	0.006	0.032	0.008	0.030	0.039	0.076	0.042	0.077	0.099	0.088	0.123	0.073	0.079
23. Total expenditure	1.190	1.663	1.868	2.151	2.050	2.176	2.280	2.372	2.609	2.570	2.710	2.821	3.063	3.210	3.494	3.812	3.796	3.995
24. Tax burden	0.801	1.129	1.353	1.383	1.458	1.625	1.720	1.890	1.968	1.992	2.059	2.198	2.320	2.487	2.748	2.954	3.145	3.318
25. Net lending (+) or net borrowing (-)	-0.106	-0.228	-0.243	-0.433	-0.213	-0.139	-0.141	-0.130	-0.255	-0.201	-0.210	-0.177	-0.256	-0.198	-0.163	-0.129	-0.086	-0.082

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	12.1	12.0	12.3	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	13.7	13.6
2. Current taxes on income and wealth	8.2	8.9	10.7	11.0	10.4	10.9	11.3	12.6	12.1	13.0	12.2	12.3	13.0	13.6	14.3	14.1	14.0	14.0
3. Social contributions	7.2	7.4	7.7	7.4	7.4	7.4	7.2	6.9	7.0	7.1	6.9	7.1	7.0	6.9	6.9	6.8	6.7	6.6
4. Of which actual social contributions	6.0	6.3	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	5.6	5.6
5. Other current revenue, including sales	7.5	5.1	5.0	5.1	5.2	4.0	3.9	4.1	4.8	4.2	4.0	3.9	3.9	4.0	3.9	4.1	4.1	3.4
6. Total current revenue	35.0	33.3	35.7	35.8	36.3	36.4	36.8	37.8	37.7	37.6	36.1	36.7	36.8	37.4	38.7	38.5	38.5	37.6
7. Government consumption expenditure	18.0	17.7	18.8	18.8	19.1	18.1	18.6	17.9	19.7	19.8	19.5	19.5	20.1	19.3	19.9	19.4	19.3	19.9
8. Collective consumption	9.0	8.6	10.1	10.2	9.9	9.4	9.3	9.2	9.9	9.6	9.1	9.1	9.4	8.7	8.9	8.6	8.6	8.9
9. Social transfers in kind	9.0	9.1	8.7	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	10.7	11.1
10. Compensation of employees	14.4	12.7	13.9	13.8	13.7	13.1	12.7	12.4	13.8	13.7	13.0	12.8	12.8	12.8	13.0	12.7	12.7	12.7
11. Intermediate consumption	5.0	4.9	4.6	4.8	5.3	4.8	5.5	5.3	6.4	5.9	6.1	6.3	6.7	6.2	6.5	6.8	6.8	6.8
12. Social transfers other than in kind	11.0	11.4	11.9	11.8	11.9	12.0	11.8	11.9	11.7	12.5	12.2	12.2	12.3	12.1	11.9	11.2	10.9	10.6
13. Social transfers in kind via market producers	0.3	0.3	0.4	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
14. Interest	1.8	4.1	3.9	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	2.4	2.3
15. Subsidies	1.7	1.3	1.5	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
16. Other current expenditure	1.2	1.2	0.9	1.1	1.9	1.7	1.7	1.9	1.9	2.0	2.0	1.9	1.9	2.4	2.4	2.3	2.4	2.3
17. Total current expenditure	35.4	35.8	37.1	37.1	38.4	37.6	37.7	37.3	39.6	38.8	37.7	37.6	38.2	37.8	38.5	37.4	36.9	36.4
18. Gross saving	-0.4	-2.5	-1.4	-1.3	-2.2	-1.2	-1.0	0.5	-1.9	-1.2	-1.6	-0.9	-1.4	-0.4	0.2	1.1	1.6	1.2
19. Capital transfers received	0.7	1.4	0.3	0.3	1.6	3.2	3.0	1.1	0.7	1.0	1.8	1.7	2.0	2.0	2.5	3.4	1.2	1.8
20. Total revenue	35.7	34.7	36.0	36.1	37.9	39.6	39.7	38.9	38.4	38.6	37.9	38.4	38.9	39.4	41.2	41.9	39.6	39.4
21. Gross fixed capital formation	3.0	3.9	4.1	4.5	3.8	4.6	4.0	3.8	2.4	2.4	2.2	2.8	3.1	2.9	3.7	4.6	2.9	3.0
22. Other capital expenditure	0.7	0.5	0.2	3.6	0.1	0.1	0.6	0.1	0.5	0.6	1.2	0.6	1.1	1.3	1.1	1.4	0.8	0.8
23. Total expenditure	39.1	40.2	41.4	45.2	42.3	42.3	42.3	41.2	42.6	41.9	41.1	41.0	42.4	42.0	43.2	43.3	40.5	40.2
24. Tax burden	26.3	27.3	30.0	29.1	30.1	31.5	31.9	32.8	32.1	32.5	31.2	31.9	32.1	32.5	34.0	33.6	33.6	33.4
25. Net lending (+) or net borrowing (-)	-3.5	-5.5	-5.4	-9.1	-4.4	-2.7	-2.6	-2.3	-4.2	-3.3	-3.2	-2.6	-3.5	-2.6	-2.0	-1.5	-0.9	-0.8

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	-1.0	9.0	4.2	4.6	10.6	12.6	5.8	6.0	3.8	-3.0	4.4	7.7	1.8	4.6	11.9	8.3	7.5	5.8
2. Current taxes on income and wealth	-13.0	12.9	18.6	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	6.3	5.5
3. Social contributions	7.6	9.5	3.7	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	4.6	4.9
4. Of which actual social contributions	4.5	12.6	3.5	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	4.6	4.9
5. Other current revenue, including sales	-10.8	-7.0	0.8	8.2	3.2	-17.7	2.1	12.5	21.9	-11.9	2.4	2.5	4.7	9.7	0.7	15.4	6.6	-11.2
6. Total current revenue	-4.2	7.2	7.5	5.7	3.4	6.5	5.7	10.0	6.1	-0.2	3.3	6.1	5.2	7.5	9.3	8.2	6.5	3.7
7. Government consumption expenditure	11.8	8.1	4.9	5.6	3.4	0.6	7.5	3.0	17.1	0.4	5.9	4.5	7.7	2.1	8.6	6.1	6.2	9.4
8. Collective consumption	13.8	5.8	1.0	6.5	-0.7	0.1	3.2	6.5	14.8	-3.2	1.9	4.0	8.1	-1.4	7.6	6.0	6.2	9.4
9. Social transfers in kind	9.8	10.4	9.8	4.5	8.3	1.1	12.2	-0.5	19.6	4.0	9.7	5.0	7.5	5.2	9.4	6.2	6.2	9.4
10. Compensation of employees	8.2	3.2	2.9	4.5	1.7	1.6	1.5	4.3	18.2	-0.9	2.0	3.2	4.6	5.8	7.4	6.5	6.5	6.0
11. Intermediate consumption	4.5	20.7	8.0	10.0	12.9	-4.0	19.8	3.5	27.7	-6.8	10.4	6.8	12.3	-2.4	11.3	13.7	7.0	6.5
12. Social transfers other than in kind	13.8	2.2	6.5	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
13. Social transfers in kind via market producers	3.0	2.7	25.7	9.2	12.4	12.7	18.2	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	-2.4	15.8	4.0	4.0
14. Interest	14.0	14.9	9.6	-3.4	6.9	7.8	2.7	0.5	2.3	-2.0	1.2	6.7	-0.8	1.9	5.3	-1.4	-2.2	0.9
15. Subsidies	34.6	-19.1	26.5	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
16. Other current expenditure 1)	-0.3	0.3	-0.6	0.3	0.8	-0.2	0.0	0.2	0.0	0.1	0.0	-0.1	0.0	0.5	0.0	-0.1	0.1	0.0
17. Total current expenditure	9.9	6.1	4.6	5.4	5.8	3.7	5.1	5.5	13.2	-1.9	4.4	4.0	6.6	4.8	7.5	5.8	5.1	4.8
18. Gross saving 1)	-4.7	0.4	1.0	0.1	-0.9	1.0	0.2	1.5	-2.5	0.7	-0.3	0.7	-0.5	0.9	0.6	0.9	0.5	-0.4
19. Capital transfers received	206.6	16.5	-27.7	14.9	413.0	111.1	-2.5	-59.4	-32.5	41.7	89.1	-0.2	26.6	3.9	34.1	46.3	-63.6	62.9
20. Total revenue	-0.2	7.5	7.1	5.7	6.9	10.9	5.0	4.8	5.0	0.6	5.5	5.8	6.2	7.3	10.6	10.6	0.7	5.5
21. Gross fixed capital formation	24.7	-6.5	23.6	16.5	-15.5	28.9	-8.6	1.4	-31.3	-0.8	-1.2	30.3	19.0	-3.9	36.0	35.4	-33.0	10.0
22. Other capital expenditure 1)	0.2	-0.1	-0.5	3.4	-3.5	0.1	0.5	-0.5	0.3	0.1	0.5	-0.5	0.5	0.2	-0.2	0.3	-0.6	0.0
23. Total expenditure	11.6	4.6	5.0	15.1	-4.7	6.1	4.8	4.0	10.0	-1.5	5.5	4.1	8.6	4.8	8.9	9.1	-0.4	5.2
24. Tax burden	-3.5	11.9	10.9	2.2	5.5	11.4	5.9	9.8	4.1	1.3	3.3	6.8	5.5	7.2	10.5	7.5	6.5	5.5
25. Net lending (+) or net borrowing (-)	-4.2	1.2	0.7	-3.7	4.7	1.7	0.1	0.4	-1.9	0.9	0.1	0.6	-1.0	1.0	0.6	0.6	0.5	0.1

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	3.5	6.1	5.4	9.1	4.4	2.7	2.6	2.3	4.2	3.3	3.2	2.6	3.5	2.6	2.0	1.5	0.9	0.8
2. Interest payments (% of GDP)	1.8	3.7	3.9	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	2.4	2.3
3. Implicit interest rate 2)	:	6.3	6.2	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	4.0	3.9
4. Nominal GDP growth rate	11.4	3.0	5.8	5.5	2.0	6.1	4.6	6.9	6.4	0.2	7.5	4.2	4.9	6.0	5.7	8.8	6.5	6.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.5	6.1	5.4	9.1	4.4	2.7	2.6	2.3	4.2	3.3	3.2	2.6	3.5	2.6	2.0	1.5	0.9	0.8
6. Contribution of nominal GDP growth	:	-1.8	-3.6	-3.3	-1.3	-4.1	-3.1	-4.2	-3.8	-0.1	-4.7	-2.8	-3.3	-3.8	-3.7	-5.4	-3.9	-3.5
7. Stock-flow adjustment 3)	:	0.3	-4.1	0.1	-0.2	-0.4	-5.0	-0.3	0.0	1.9	1.4	2.5	-2.7	2.3	0.2	0.8	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	2.4	1.5	5.6	0.7	-1.1	-1.1	-1.2	0.8	0.0	0.1	-0.6	0.6	-0.3	-0.8	-1.1	-1.5	-1.4
9. Snow-ball effect	:	1.9	0.2	0.3	2.4	-0.4	0.6	-0.7	-0.4	3.2	-1.7	0.4	-0.3	-0.9	-0.8	-2.8	-1.5	-1.2
10. Stock-flow adjustment 3)	:	0.3	-4.1	0.1	-0.2	-0.4	-5.0	-0.3	0.0	1.9	1.4	2.5	-2.7	2.3	0.2	0.8	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	4.6	-2.3	5.9	2.9	-1.9	-5.5	-2.2	0.4	5.1	-0.2	2.3	-2.4	1.1	-1.5	-3.2	-3.0	-2.7
12. Level of gross debt (end of year)	34.4	65.5	63.2	69.1	72.0	70.1	64.6	62.4	62.7	67.8	67.6	69.9	67.5	68.6	67.1	63.9	60.9	58.3

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

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

3) Line 7 = line 10.

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

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

Table 14A

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

Netherlands

(Mrd EURO-NLG)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	34.3	50.7	57.4	58.9	61.6	64.5	69.0	72.0	73.3	68.1	71.4	69.7	68.5	71.4	75.2	75.8	78.3	81.2
2. Current taxes on income and wealth	37.5	48.5	53.2	50.8	51.2	58.4	62.4	67.9	69.3	67.7	70.1	68.6	65.6	65.9	71.0	78.3	78.0	82.7
3. Social contributions	52.0	68.3	65.8	69.9	72.7	70.8	79.1	80.6	89.6	82.5	86.3	92.0	98.2	100.7	101.8	99.7	104.3	105.7
4. Of which actual social contributions	48.5	64.5	61.8	65.9	68.4	66.5	75.8	77.1	86.1	78.8	82.7	88.5	94.8	97.3	98.4	96.6	101.0	102.3
5. Other current revenue, including sales	21.9	26.3	28.4	29.9	32.2	33.7	37.9	38.9	45.6	43.6	42.6	42.1	44.8	46.3	41.0	35.9	34.5	34.6
6. Total current revenue	145.8	193.8	204.8	209.5	217.7	227.5	248.4	259.5	277.7	261.9	270.4	272.5	277.1	284.4	288.9	289.7	295.2	304.2
7. Government consumption expenditure	72.8	91.6	109.1	115.9	117.7	121.7	135.5	142.8	152.7	163.4	167.2	167.2	169.9	170.1	171.2	171.6	173.9	178.5
8. Collective consumption	29.7	35.8	41.6	43.6	43.1	44.4	45.9	49.3	52.8	56.1	56.4	55.5	55.5	56.6	56.7	55.9	56.9	57.9
9. Social transfers in kind	43.1	55.7	67.5	72.3	74.6	77.3	89.6	93.4	99.9	107.2	110.9	111.7	114.4	113.5	114.5	115.7	117.0	120.5
10. Compensation of employees	32.4	39.8	45.4	47.8	48.7	49.5	50.5	52.6	55.5	58.6	60.1	59.7	60.1	60.2	60.8	60.0	61.9	63.8
11. Intermediate consumption	19.1	25.2	30.0	32.3	32.3	33.8	36.0	38.1	41.3	44.2	43.9	42.8	42.6	41.6	41.7	40.4	40.4	42.2
12. Social transfers other than in kind	46.5	47.1	51.7	54.8	55.9	56.1	57.8	58.8	61.6	65.9	69.2	71.4	73.4	77.1	77.7	78.2	77.9	78.0
13. Social transfers in kind via market producers	22.5	29.5	36.3	38.9	40.0	41.2	51.7	54.6	58.3	62.8	64.9	66.2	68.1	68.6	69.0	71.4	71.7	72.5
14. Interest	16.7	14.8	12.8	12.0	12.1	11.8	11.6	12.0	13.0	12.5	11.2	11.3	10.6	9.9	9.6	8.2	8.1	8.0
15. Subsidies	3.4	6.1	6.9	6.8	7.2	6.8	6.9	8.0	8.3	10.1	10.4	9.7	8.9	8.2	8.1	7.9	8.6	9.2
16. Other current expenditure	5.3	9.0	10.7	10.3	11.1	11.5	13.2	12.4	13.7	10.5	12.6	12.7	12.6	12.5	13.9	13.4	11.2	11.2
17. Total current expenditure	146.0	171.4	193.9	202.8	207.4	210.8	227.8	236.4	251.7	264.6	272.3	273.7	276.4	278.0	280.7	279.4	279.8	284.9
18. Gross saving	-0.2	22.5	10.9	6.7	10.3	16.7	20.6	23.1	26.1	-2.7	-1.9	-1.2	0.7	6.3	8.3	10.3	15.3	19.3
19. Capital transfers received	1.0	1.7	1.9	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
20. Total revenue	146.8	195.6	206.7	211.4	219.6	229.5	250.5	261.6	279.8	263.9	272.6	274.4	278.8	286.5	290.9	292.0	297.3	306.3
21. Gross fixed capital formation	12.0	16.8	20.5	21.4	20.4	20.3	22.7	23.7	25.4	26.6	26.2	25.7	24.2	23.7	23.1	23.5	23.3	23.5
22. Other capital expenditure	16.8	-1.1	2.6	2.5	0.9	-0.2	-1.3	0.2	1.3	6.3	5.6	2.6	3.4	0.3	2.7	1.5	6.0	6.4
23. Total expenditure	174.7	187.1	217.0	226.7	228.6	230.9	249.3	260.4	278.4	297.5	304.1	302.0	303.9	302.1	306.5	304.4	309.2	314.7
24. Tax burden	122.8	166.8	175.5	178.5	184.2	192.9	210.7	221.0	232.6	218.3	227.9	230.5	232.4	238.5	248.4	254.6	261.4	270.2
25. Net lending (+) or net borrowing (-)	-28.0	8.4	-10.3	-15.3	-9.0	-1.4	1.2	1.3	1.4	-33.5	-31.5	-27.6	-25.1	-15.5	-15.6	-12.4	-11.9	-8.4

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.6	11.3	11.6	11.6	11.8	11.8	11.9	11.7	11.5	11.0	11.3	10.8	10.6	11.0	11.3	11.2	11.2	11.3
2. Current taxes on income and wealth	11.5	10.8	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	11.5	11.2	11.5
3. Social contributions	16.0	15.3	13.3	13.8	13.9	13.0	13.7	13.1	14.0	13.4	13.7	14.3	15.2	15.5	15.4	14.7	15.0	14.7
4. Of which actual social contributions	14.9	14.4	12.5	13.0	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	15.0	14.8	14.2	14.5	14.2
5. Other current revenue, including sales	6.7	5.9	5.7	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	4.9	4.8
6. Total current revenue	44.8	43.3	41.4	41.4	41.6	41.7	42.9	42.3	43.5	42.4	42.8	42.4	42.9	43.7	43.6	42.7	42.3	42.3
7. Government consumption expenditure	22.4	20.4	22.1	22.9	22.5	22.3	23.4	23.3	23.9	26.5	26.5	26.0	26.3	26.1	25.8	25.3	24.9	24.8
8. Collective consumption	9.1	8.0	8.4	8.6	8.2	8.1	7.9	8.0	8.3	9.1	8.9	8.6	8.6	8.7	8.6	8.2	8.2	8.1
9. Social transfers in kind	13.2	12.4	13.7	14.3	14.2	14.2	15.5	15.2	15.6	17.4	17.6	17.4	17.7	17.4	17.3	17.1	16.8	16.8
10. Compensation of employees	10.0	8.9	9.2	9.4	9.3	9.1	8.7	8.6	8.7	9.5	9.5	9.3	9.3	9.3	9.2	8.8	8.9	8.9
11. Intermediate consumption	5.9	5.6	6.1	6.4	6.2	6.2	6.2	6.2	6.5	7.2	7.0	6.7	6.6	6.4	6.3	6.0	5.8	5.9
12. Social transfers other than in kind	14.3	10.5	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	11.5	11.2	10.8
13. Social transfers in kind via market producers	6.9	6.6	7.3	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	10.3	10.1
14. Interest	5.1	3.3	2.6	2.4	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.2	1.2	1.1
15. Subsidies	1.1	1.4	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	1.2	1.3
16. Other current expenditure	1.6	2.0	2.2	2.0	2.1	2.1	2.3	2.0	2.2	1.7	2.0	2.0	2.0	1.9	2.1	2.0	1.6	1.6
17. Total current expenditure	44.9	38.3	39.2	40.0	39.6	38.6	39.3	38.5	39.4	42.8	43.1	42.6	42.8	42.7	42.3	41.2	40.1	39.6
18. Gross saving	-0.1	5.0	2.2	1.3	2.0	3.1	3.6	3.8	4.1	-0.4	-0.3	-0.2	0.1	1.0	1.2	1.5	2.2	2.7
19. Capital transfers received	0.3	0.4	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
20. Total revenue	45.1	43.6	41.8	41.7	41.9	42.1	43.2	42.7	43.8	42.7	43.2	42.7	43.2	44.0	43.9	43.0	42.6	42.6
21. Gross fixed capital formation	3.7	3.8	4.1	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	3.3	3.3
22. Other capital expenditure	5.2	-0.2	0.5	0.5	0.2	0.0	-0.2	0.0	0.2	1.0	0.9	0.4	0.5	0.1	0.4	0.2	0.9	0.9
23. Total expenditure	53.7	41.8	43.9	44.7	43.6	42.3	43.0	42.5	43.6	48.2	48.2	47.0	47.1	46.4	46.2	44.9	44.3	43.7
24. Tax burden	37.7	37.2	35.5	35.2	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.6	37.5	37.5	37.5	37.6
25. Net lending (+) or net borrowing (-)	-8.6	1.9	-2.1	-3.0	-1.7	-0.3	0.2	0.2	0.2	-5.4	-5.0	-4.3	-3.9	-2.4	-2.4	-1.8	-1.7	-1.2

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	7.2	7.0	2.0	2.7	4.5	4.7	6.9	4.4	1.7	-7.0	4.7	-2.3	-1.7	4.3	5.3	0.8	3.3	3.6
2. Current taxes on income and wealth	8.4	6.7	4.0	-4.6	0.7	14.2	6.7	8.9	2.0	-2.3	3.6	-2.1	-4.4	0.5	7.6	10.3	-0.3	6.0
3. Social contributions	0.9	7.0	0.7	6.2	4.0	-2.6	11.7	1.8	11.2	-8.0	4.6	6.7	6.7	2.6	1.0	-2.0	4.6	1.4
4. Of which actual social contributions	0.6	7.5	0.7	6.7	3.8	-2.7	13.9	1.7	11.7	-8.5	4.9	6.9	7.2	2.6	1.1	-1.9	4.6	1.3
5. Other current revenue, including sales	2.3	12.6	-3.8	5.5	7.7	4.6	12.5	2.7	17.2	-4.5	-2.1	-1.1	6.2	3.3	-11.3	-12.5	-3.8	0.2
6. Total current revenue	4.5	7.6	1.2	2.3	3.9	4.5	9.2	4.5	7.0	-5.7	3.3	0.8	1.7	2.6	1.6	0.3	1.9	3.1
7. Government consumption expenditure	0.1	7.9	9.6	6.2	1.5	3.5	11.3	5.4	6.9	7.0	2.4	0.0	1.6	0.2	0.6	0.2	1.3	2.6
8. Collective consumption	0.3	7.2	7.4	4.9	-1.1	3.1	3.3	7.4	7.0	6.3	0.5	-1.6	-0.1	2.1	0.1	-1.4	1.8	1.8
9. Social transfers in kind	0.0	8.3	11.0	7.1	3.1	3.6	15.9	4.3	6.9	7.4	3.4	0.7	2.5	-0.8	0.9	1.0	1.1	3.0
10. Compensation of employees	0.7	5.8	6.7	5.3	1.9	1.6	2.1	4.1	5.5	5.6	2.6	-0.7	0.7	0.2	0.9	-1.4	3.3	3.1
11. Intermediate consumption	3.2	8.9	8.2	7.3	0.3	4.6	6.6	5.7	8.4	7.1	-0.7	-2.5	-0.5	-2.4	0.1	-3.0	0.0	4.5
12. Social transfers other than in kind	0.7	1.4	4.4	5.9	2.1	0.4	2.9	1.8	4.7	7.0	5.0	3.1	2.9	5.0	0.8	0.6	-0.3	0.1
13. Social transfers in kind via market producers	-1.9	9.7	13.0	7.2	2.9	3.1	25.5	5.5	6.7	7.7	3.4	2.0	2.8	0.8	0.6	3.4	0.5	1.0
14. Interest	-2.4	-7.9	-7.4	-5.8	0.8	-2.8	-1.5	3.2	8.3	-3.9	-10.7	1.2	-6.1	-6.6	-3.6	-14.0	-1.0	-1.0
15. Subsidies	13.6	0.1	3.4	-2.2	5.6	-4.8	1.6	14.9	4.2	21.7	2.8	-7.0	-7.7	-8.2	-1.2	-2.7	8.5	7.0
16. Other current expenditure 1)	0.0	0.2	-0.2	-0.1	0.1	0.0	0.2	-0.3	0.1	-0.5	0.3	0.0	0.0	0.0	0.2	-0.1	-0.4	0.0
17. Total current expenditure	0.8	4.8	5.6	4.6	2.3	1.6	8.1	3.8	6.5	5.1	2.9	0.5	1.0	0.6	0.9	-0.4	0.1	1.8
18. Gross saving 1)	1.6	1.0	-1.7	-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	0.7	0.5
19. Capital transfers received	75.1	8.4	18.3	-4.5	3.6	3.4	7.7	2.1	-2.9	-0.7	4.9	-10.7	-12.1	26.0	-9.0	17.2	-8.5	0.1
20. Total revenue	5.0	7.6	1.4	2.3	3.9	4.5	9.2	4.5	7.0	-5.7	3.3	0.7	1.6	2.8	1.5	0.4	1.8	3.0
21. Gross fixed capital formation	9.0	7.5	10.2	4.2	-4.6	-0.1	11.8	4.3	7.3	4.4	-1.4	-1.9	-6.1	-1.9	-2.3	1.3	-0.5	0.6
22. Other capital expenditure 1)	-5.2	-0.5	-0.2	0.0	-0.3	-0.2	-0.2	0.3	0.2	0.8	-0.1	-0.5	0.1	-0.5	0.4	-0.2	0.6	0.0
23. Total expenditure	-8.4	3.8	5.6	4.5	0.9	1.0	8.0	4.4	6.9	6.8	2.2	-0.7	0.6	-0.6	1.5	-0.7	1.6	1.8
24. Tax burden	4.8	7.0	2.2	1.7	3.2	4.7	9.2	4.9	5.3	-6.2	4.4	1.1	0.8	2.6	4.1	2.5	2.7	3.4
25. Net lending (+) or net borrowing (-)	6.9	1.6	-1.7	-0.9	1.3	1.5	0.5	0.0	0.0	-5.7	0.4	0.7	0.4	1.5	0.0	0.5	0.1	0.5

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	8.6	0.3	2.1	3.0	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.4	1.8	1.7	1.2
2. Interest payments (% of GDP)	5.1	2.9	2.6	2.4	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.2	1.2	1.1
3. Implicit interest rate 2)	:	6.0	5.5	5.1	4.9	4.5	4.4	4.7	5.0	3.6	3.2	3.0	2.7	2.3	2.2	1.8	1.8	1.8
4. Nominal GDP growth rate	5.2	6.4	3.7	2.5	3.4	4.1	6.2	5.9	4.2	-3.4	2.3	1.8	0.3	0.9	1.8	2.4	2.8	3.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	0.3	2.1	3.0	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.4	1.8	1.7	1.2
6. Contribution of nominal GDP growth	:	-3.1	-1.8	-1.2	-1.6	-2.0	-2.8	-2.5	-1.7	1.9	-1.2	-1.0	-0.2	-0.6	-1.2	-1.6	-1.8	-2.0
7. Stock-flow adjustment 3)	:	0.1	-0.8	-0.7	0.2	1.0	-1.4	0.6	14.0	-5.3	-1.2	-0.6	1.1	-0.3	-0.9	-3.4	-0.1	-0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	3.4	-2.5	-0.5	0.6	-0.6	-1.9	-2.2	-2.2	-2.3	3.4	3.2	2.5	2.2	0.9	0.9	0.6	0.5	0.0
9. Snow-ball effect	:	-0.2	0.8	1.2	0.7	0.2	-0.8	-0.5	0.3	3.9	0.5	0.7	1.4	0.9	0.2	-0.4	-0.6	-0.8
10. Stock-flow adjustment 3)	:	0.1	-0.8	-0.7	0.2	1.0	-1.4	0.6	14.0	-5.3	-1.2	-0.6	1.1	-0.3	-0.9	-3.4	-0.1	-0.1
(% of GDP)																		
11. Change in gross debt 5)	:	-2.7	-0.5	1.1	0.3	-0.7	-4.5	-2.1	12.1	2.0	2.5	2.7	4.8	1.5	0.3	-3.1	-0.2	-0.9
12. Level of gross debt (end of year)	73.1	48.7	48.2	49.3	49.6	48.9	44.5	42.4	54.5	56.5	59.0	61.7	66.4	67.9	68.2	65.1	64.9	63.9

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 15A

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

Austria

(Mrd EURO-ATS)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	25.6	31.4	33.4	33.9	35.0	36.0	36.8	38.7	40.4	40.8	41.9	44.0	46.0	46.6	47.5	49.0	50.8	52.1
2. Current taxes on income and wealth	20.9	27.8	30.7	31.1	31.9	32.1	33.7	37.0	40.0	35.6	36.9	39.0	41.0	42.9	45.1	48.3	46.5	47.8
3. Social contributions	28.2	33.2	34.8	35.6	36.9	37.9	39.4	41.0	42.7	43.2	44.0	45.9	47.3	49.2	50.6	52.4	54.0	54.9
4. Of which actual social contributions	26.2	30.8	32.2	33.0	34.3	35.7	37.2	38.8	40.6	41.1	41.9	43.8	45.4	47.3	48.8	50.6	52.3	53.3
5. Other current revenue, including sales	11.7	10.1	12.3	12.8	13.3	16.0	16.6	17.3	17.4	18.4	19.1	19.5	20.2	20.2	20.3	20.4	21.0	21.4
6. Total current revenue	86.4	102.5	111.2	113.3	117.0	122.0	126.5	134.1	140.5	138.0	141.8	148.3	154.5	158.8	163.6	170.0	172.3	176.2
7. Government consumption expenditure	34.1	40.6	42.3	43.6	45.3	48.6	51.0	52.7	56.0	58.9	60.0	61.1	62.7	63.8	65.2	67.7	69.6	71.5
8. Collective consumption	14.0	15.6	15.5	15.9	16.9	19.3	19.9	19.9	21.3	22.9	23.4	23.3	23.7	23.9	24.3	25.2	25.7	26.2
9. Social transfers in kind	20.1	25.0	26.7	27.7	28.4	29.4	31.1	32.8	34.7	36.0	36.7	37.7	39.0	39.8	41.0	42.5	43.9	45.3
10. Compensation of employees	20.8	23.4	24.4	24.9	25.8	27.5	28.6	29.4	30.8	32.1	32.6	33.0	33.8	34.2	34.9	36.0	36.7	37.5
11. Intermediate consumption	10.2	11.1	12.0	12.6	13.1	15.7	16.6	16.7	18.0	19.0	19.5	19.7	20.1	20.5	20.8	21.4	21.8	22.1
12. Social transfers other than in kind	35.1	40.0	42.8	44.3	45.5	46.7	48.3	49.6	51.8	55.0	57.1	57.6	59.7	61.9	63.9	65.6	67.7	69.3
13. Social transfers in kind via market producers	4.9	6.5	7.1	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	14.6	15.3
14. Interest	7.1	7.6	7.8	7.4	7.3	8.2	8.4	8.9	8.6	9.0	8.5	8.6	8.6	8.4	8.1	7.9	8.1	8.3
15. Subsidies	4.6	4.5	4.3	4.7	4.7	4.1	4.3	4.2	4.6	4.7	4.7	4.7	4.7	4.4	4.7	4.9	4.6	4.7
16. Other current expenditure	4.9	6.1	7.3	7.8	7.1	7.9	7.7	8.0	8.4	8.5	9.1	9.3	9.8	10.4	10.3	10.7	11.2	11.6
17. Total current expenditure	87.6	99.1	105.6	109.2	111.4	118.4	122.7	126.4	132.5	139.0	142.4	144.3	148.6	152.1	155.6	160.2	164.6	168.8
18. Gross saving	-1.2	3.4	5.6	4.1	5.7	3.6	3.8	7.7	8.0	-0.9	-0.6	4.0	5.9	6.7	8.0	9.9	7.7	7.5
19. Capital transfers received	0.5	0.4	0.5	0.5	0.5	0.6	0.7	0.9	0.6	1.6	0.5	0.6	0.7	1.0	0.6	0.4	0.6	0.6
20. Total revenue	86.9	102.9	111.7	113.8	117.5	122.6	127.2	135.0	141.1	139.7	142.3	148.9	155.2	159.8	164.2	170.4	172.8	176.8
21. Gross fixed capital formation	6.9	5.6	5.8	5.6	5.7	7.4	7.6	8.3	9.4	9.6	9.5	9.2	9.2	9.7	9.7	10.1	10.3	10.5
22. Other capital expenditure	3.2	2.6	3.3	3.0	12.0	3.2	3.5	4.0	3.5	6.3	3.6	3.3	4.3	2.2	7.8	4.1	3.1	2.4
23. Total expenditure	97.7	107.3	114.7	117.8	129.0	129.0	133.8	138.7	145.4	154.9	155.4	156.8	162.1	164.1	173.1	174.3	178.0	181.7
24. Tax burden	73.1	90.6	96.9	98.5	101.7	104.3	108.3	115.2	121.6	118.0	121.1	127.3	132.8	137.8	142.1	148.2	150.1	153.8
25. Net lending (+) or net borrowing (-)	-10.8	-4.4	-3.0	-4.1	-11.5	-6.4	-6.7	-3.7	-4.2	-15.2	-13.1	-7.9	-6.9	-4.2	-8.9	-3.9	-5.2	-4.9

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	14.5	14.7	14.8	14.7	14.5	14.2	13.8	13.7	13.9	14.3	14.2	14.3	14.5	14.4	14.4	14.5	14.6	14.5
2. Current taxes on income and wealth	11.9	13.1	13.6	13.4	13.2	12.7	12.7	13.1	13.7	12.5	12.5	12.6	12.9	13.3	13.7	14.3	13.4	13.3
3. Social contributions	16.0	15.6	15.4	15.4	15.3	15.0	14.8	14.5	14.6	15.1	14.9	14.9	14.9	15.2	15.4	15.5	15.6	15.3
4. Of which actual social contributions	14.9	14.5	14.2	14.3	14.2	14.1	14.0	13.8	13.9	14.4	14.2	14.2	14.3	14.6	14.8	15.0	15.1	14.9
5. Other current revenue, including sales	6.6	4.7	5.4	5.5	5.5	6.3	6.2	6.1	5.9	6.4	6.5	6.3	6.4	6.3	6.2	6.1	6.1	6.0
6. Total current revenue	49.0	48.1	49.1	49.0	48.5	48.2	47.5	47.5	48.1	48.2	48.1	48.1	48.7	49.2	49.7	50.4	49.7	49.2
7. Government consumption expenditure	19.3	19.0	18.7	18.9	18.7	19.2	19.1	18.7	19.2	20.6	20.4	19.8	19.8	19.7	19.8	20.1	20.1	19.9
8. Collective consumption	7.9	7.3	6.9	6.9	7.0	7.6	7.5	7.1	7.3	8.0	7.9	7.6	7.5	7.4	7.4	7.5	7.4	7.3
9. Social transfers in kind	11.4	11.7	11.8	12.0	11.8	11.6	11.7	11.6	11.9	12.6	12.4	12.2	12.3	12.3	12.4	12.6	12.7	12.6
10. Compensation of employees	11.8	11.0	10.8	10.8	10.7	10.9	10.7	10.4	10.6	11.2	11.1	10.7	10.7	10.6	10.6	10.7	10.6	10.5
11. Intermediate consumption	5.8	5.2	5.3	5.5	5.4	6.2	6.2	5.9	6.2	6.7	6.6	6.4	6.3	6.4	6.3	6.3	6.3	6.2
12. Social transfers other than in kind	19.9	18.8	18.9	19.2	18.8	18.5	18.1	17.6	17.8	19.2	19.4	18.7	18.8	19.2	19.4	19.5	19.5	19.3
13. Social transfers in kind via market producers	2.8	3.0	3.1	3.2	3.3	3.3	3.3	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	4.1	4.2	4.3
14. Interest	4.0	3.6	3.5	3.2	3.0	3.2	3.1	3.1	3.0	3.2	2.9	2.8	2.7	2.6	2.5	2.4	2.3	2.3
15. Subsidies	2.6	2.1	1.9	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	1.3	1.3
16. Other current expenditure	2.8	2.8	3.2	3.4	2.9	3.1	2.9	2.8	2.9	3.0	3.1	3.0	3.1	3.2	3.1	3.2	3.2	3.2
17. Total current expenditure	49.7	46.5	46.7	47.3	46.1	46.8	46.0	44.8	45.4	48.6	48.3	46.8	46.9	47.1	47.2	47.5	47.5	47.1
18. Gross saving	-0.7	1.6	2.5	1.8	2.3	1.4	1.4	2.7	2.7	-0.3	-0.2	1.3	1.9	2.1	2.4	2.9	2.2	2.1
19. Capital transfers received	0.3	0.2	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
20. Total revenue	49.3	48.3	49.3	49.2	48.7	48.5	47.7	47.8	48.3	48.8	48.3	48.3	48.9	49.5	49.9	50.6	49.9	49.4
21. Gross fixed capital formation	3.9	2.6	2.6	2.4	2.4	2.9	2.8	2.9	3.2	3.4	3.2	3.0	2.9	3.0	3.0	3.0	3.0	2.9
22. Other capital expenditure	1.8	1.2	1.4	1.3	5.0	1.2	1.3	1.4	1.2	2.2	1.2	1.1	1.3	0.7	2.4	1.2	0.9	0.7
23. Total expenditure	55.5	50.3	50.7	51.0	53.4	51.0	50.2	49.1	49.8	54.1	52.7	50.8	51.1	50.8	52.6	51.7	51.4	50.7
24. Tax burden	41.5	42.5	42.8	42.6	42.1	41.2	40.7	40.8	41.6	41.2	41.1	41.2	41.9	42.7	43.2	44.0	43.3	42.9
25. Net lending (+) or net borrowing (-)	-6.1	-2.0	-1.3	-1.8	-4.8	-2.5	-2.5	-1.3	-1.4	-5.3	-4.4	-2.6	-2.2	-1.3	-2.7	-1.2	-1.5	-1.4

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	5.7	2.0	3.4	1.4	3.3	2.8	2.4	5.1	4.5	1.0	2.5	5.2	4.3	1.3	2.1	3.0	3.7	2.7
2. Current taxes on income and wealth	11.9	3.8	-4.9	1.0	2.8	0.7	4.9	9.9	8.0	-11.0	3.6	5.5	5.4	4.5	5.2	7.0	-3.7	2.8
3. Social contributions	4.1	2.9	1.4	2.3	3.7	2.7	3.9	4.1	4.2	1.1	1.9	4.3	3.2	3.9	2.9	3.5	3.1	1.7
4. Of which actual social contributions	3.8	2.9	1.5	2.5	4.0	4.0	4.3	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.1	3.7	3.3	1.9
5. Other current revenue, including sales	7.4	5.6	5.8	3.9	3.6	20.9	3.3	4.7	0.1	6.2	3.4	2.1	3.7	0.2	0.6	0.5	2.9	1.8
6. Total current revenue	6.9	3.1	0.6	1.9	3.3	4.3	3.7	6.0	4.8	-1.8	2.7	4.6	4.2	2.8	3.0	4.0	1.3	2.3
7. Government consumption expenditure	3.3	1.6	2.1	3.1	3.9	7.4	4.9	3.3	6.3	5.2	2.0	1.7	2.6	1.7	2.3	3.7	2.8	2.7
8. Collective consumption	3.2	-0.1	-1.4	2.3	6.3	14.1	3.5	0.1	6.9	7.3	2.2	-0.2	1.6	0.9	1.5	3.8	2.0	1.9
9. Social transfers in kind	3.3	2.6	4.2	3.5	2.6	3.5	5.9	5.3	5.9	3.8	1.8	2.9	3.3	2.2	2.9	3.7	3.3	3.2
10. Compensation of employees	2.1	2.3	2.2	2.5	3.3	6.7	3.9	2.9	4.8	4.1	1.8	1.2	2.4	1.2	2.1	3.0	2.1	2.1
11. Intermediate consumption	6.3	-1.4	3.7	4.9	3.9	20.0	5.3	0.5	8.1	5.7	2.1	1.2	2.2	2.1	1.2	2.9	1.7	1.7
12. Social transfers other than in kind	2.9	3.9	4.0	3.5	2.7	2.7	3.4	2.7	4.6	6.2	3.7	1.0	3.6	3.7	3.2	2.7	3.1	2.4
13. Social transfers in kind via market producers	1.5	3.9	6.5	5.1	6.8	3.7	7.5	8.0	6.5	3.8	2.5	4.4	4.0	4.0	4.9	6.6	6.5	4.7
14. Interest	1.4	8.6	-1.8	-5.6	-1.2	12.3	2.6	6.0	-2.8	4.6	-5.4	0.8	0.1	-2.6	-3.2	-2.4	2.5	2.1
15. Subsidies	-8.0	-1.5	-0.1	10.8	0.1	-13.1	4.2	-0.9	9.3	1.7	0.9	-1.1	1.0	-6.8	5.6	4.1	-6.0	2.1
16. Other current expenditure 1)	0.4	0.0	-0.3	0.1	-0.4	0.2	-0.2	-0.1	0.0	0.1	0.1	-0.1	0.1	0.1	-0.1	0.0	0.1	0.0
17. Total current expenditure	3.2	3.0	2.4	3.3	2.0	6.3	3.6	3.0	4.8	4.9	2.4	1.4	3.0	2.4	2.3	2.9	2.8	2.5
18. Gross saving 1)	1.8	0.0	-0.9	-0.7	0.6	-0.9	0.0	1.3	0.0	-3.1	0.1	1.5	0.6	0.2	0.4	0.5	-0.7	-0.1
19. Capital transfers received	-25.2	-21.3	16.4	-0.6	0.1	24.2	13.8	38.5	-30.0	152.2	-67.9	20.3	10.0	45.5	-35.3	-38.2	39.6	3.2
20. Total revenue	6.7	3.0	0.7	1.9	3.3	4.4	3.7	6.1	4.6	-1.1	1.9	4.7	4.2	3.0	2.7	3.8	1.4	2.3
21. Gross fixed capital formation	-2.6	-2.4	12.0	-3.2	0.7	30.3	2.4	9.7	12.8	2.1	-1.2	-2.5	-0.6	5.6	0.3	3.4	2.2	2.5
22. Other capital expenditure 1)	0.1	-0.4	-0.3	-0.1	3.6	-3.7	0.1	0.1	-0.2	1.0	-1.0	-0.1	0.3	-0.7	1.7	-1.2	-0.3	-0.2
23. Total expenditure	3.0	2.0	2.2	2.7	9.5	-0.1	3.8	3.6	4.8	6.5	0.3	0.9	3.3	1.2	5.5	0.7	2.1	2.1
24. Tax burden	6.9	2.9	0.0	1.6	3.3	2.5	3.8	6.3	5.6	-2.9	2.6	5.1	4.3	3.8	3.1	4.3	1.2	2.5
25. Net lending (+) or net borrowing (-)	1.8	0.5	-0.7	-0.4	-3.0	2.3	0.0	1.2	-0.1	-3.9	0.9	1.9	0.4	0.9	-1.4	1.6	-0.3	0.1

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	6.1	0.6	1.3	1.8	4.8	2.5	2.5	1.3	1.4	5.3	4.4	2.6	2.2	1.3	2.7	1.2	1.5	1.4	
2. Interest payments (% of GDP)	4.0	3.6	3.5	3.2	3.0	3.2	3.1	3.1	3.0	3.2	2.9	2.8	2.7	2.6	2.5	2.4	2.3	2.3	
3. Implicit interest rate 2)	:	5.7	5.3	4.9	4.8	5.2	4.9	5.0	4.7	4.5	3.7	3.5	3.4	3.2	3.1	2.9	2.8	2.8	
4. Nominal GDP growth rate	4.5	3.2	2.8	2.1	4.5	4.8	5.3	6.0	3.4	-2.0	2.9	4.8	2.7	1.8	2.0	2.4	2.8	3.4	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	6.1	0.6	1.3	1.8	4.8	2.5	2.5	1.3	1.4	5.3	4.4	2.6	2.2	1.3	2.7	1.2	1.5	1.4	
6. Contribution of nominal GDP growth	:	-2.1	-1.8	-1.3	-2.8	-2.9	-3.5	-3.8	-2.1	1.4	-2.3	-3.7	-2.2	-1.5	-1.6	-2.0	-2.3	-2.8	
7. Stock-flow adjustment 3)	:	2.1	0.3	-1.2	-2.6	3.9	-0.3	0.2	4.4	4.5	0.5	1.0	-0.6	-0.7	2.3	2.8	-0.5	-0.5	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-3.0	-2.1	-1.4	1.8	-0.7	-0.6	-1.8	-1.5	2.2	1.5	-0.2	-0.5	-1.3	0.2	-1.2	-0.9	-0.9	
9. Snow-ball effect	:	1.5	1.6	1.8	0.2	0.3	-0.3	-0.6	0.8	4.5	0.6	-0.9	0.5	1.1	0.9	0.4	0.0	-0.5	
10. Stock-flow adjustment 3)	:	2.1	0.3	-1.2	-2.6	3.9	-0.3	0.2	4.4	4.5	0.5	1.0	-0.6	-0.7	2.3	2.8	-0.5	-0.5	
(% of GDP)																			
11. Change in gross debt 5)	:	0.6	-0.2	-0.8	-0.7	3.5	-1.3	-2.2	3.7	11.2	2.7	-0.2	-0.6	-0.8	3.5	2.0	-1.4	-1.9	
12. Level of gross debt (end of year)	68.0	66.5	66.3	65.5	64.8	68.3	67.0	64.8	68.5	79.7	82.4	82.2	81.6	80.8	84.3	86.2	84.9	83.0	

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 16A

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

Portugal

(Mrd EURO-PTE)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	11.75	17.33	19.93	21.16	21.01	23.01	24.60	25.27	24.96	22.19	23.78	24.41	23.34	23.32	24.59	26.07	27.61	28.19
2. Current taxes on income and wealth	7.22	12.09	12.65	12.04	12.40	12.66	13.85	16.09	16.64	15.14	15.21	16.70	15.14	19.41	18.97	19.46	18.98	19.11
3. Social contributions	8.81	13.46	15.63	16.74	17.28	18.40	19.19	19.87	20.70	21.19	21.36	21.20	19.14	20.45	20.37	20.72	21.30	21.71
4. Of which actual social contributions	6.83	10.17	11.74	12.37	12.34	12.99	13.45	14.27	14.97	15.00	15.46	15.67	14.62	15.14	15.54	16.17	16.66	17.01
5. Other current revenue, including sales	4.44	6.56	7.13	7.39	8.29	8.06	8.94	10.14	10.70	10.97	10.50	10.85	11.60	11.66	11.85	11.10	11.47	11.63
6. Total current revenue	32.22	49.43	55.33	57.33	58.98	62.12	66.59	71.36	73.00	69.49	70.86	73.17	69.22	74.84	75.79	77.34	79.36	80.64
7. Government consumption expenditure	15.64	24.44	28.08	29.52	31.30	33.46	34.02	34.68	35.60	37.60	37.27	34.98	31.18	32.50	32.17	32.53	33.33	33.90
8. Collective consumption	6.90	10.30	11.64	12.20	13.06	14.15	14.65	15.46	15.82	16.73	16.69	16.16	14.37	15.08	14.87	15.04	15.41	15.67
9. Social transfers in kind	8.74	14.14	16.44	17.32	18.24	19.31	19.36	19.22	19.78	20.88	20.58	18.82	16.81	17.42	17.29	17.49	17.92	18.23
10. Compensation of employees	11.09	17.64	20.18	20.91	21.75	23.04	22.92	23.01	23.49	24.61	24.61	22.61	19.69	21.32	20.49	20.26	20.67	20.92
11. Intermediate consumption	3.79	5.98	6.51	6.86	7.40	8.07	8.43	9.49	9.92	10.83	10.63	10.64	9.69	9.61	10.08	10.60	11.68	11.65
12. Social transfers other than in kind	9.50	14.31	17.00	19.14	20.62	22.25	23.48	24.75	26.10	28.77	29.57	29.94	29.65	31.52	30.72	31.28	31.38	32.17
13. Social transfers in kind via market producers	1.36	2.28	2.73	3.01	3.30	3.53	3.57	3.59	3.84	4.15	3.88	3.39	3.36	3.26	3.38	3.24	3.40	3.46
14. Interest	4.93	3.86	4.05	3.88	3.89	4.05	4.60	5.17	5.56	5.22	5.27	7.60	8.21	8.26	8.50	8.19	8.22	8.14
15. Subsidies	0.89	1.52	1.56	1.74	1.36	1.44	1.44	1.34	1.15	1.26	1.30	1.17	1.02	1.03	1.21	1.17	1.41	1.24
16. Other current expenditure	1.75	2.64	3.30	3.16	3.56	3.78	4.14	4.28	4.21	4.72	5.03	5.04	4.59	4.64	4.90	4.50	4.87	4.84
17. Total current expenditure	33.32	48.24	55.31	58.72	61.88	66.16	68.57	71.63	74.28	79.56	80.29	80.40	76.21	79.64	79.29	79.24	81.62	82.42
18. Gross saving	-1.10	1.19	0.02	-1.38	-2.90	-4.04	-1.98	-0.27	-1.28	-10.06	-9.43	-7.23	-6.99	-4.80	-3.50	-1.90	-2.27	-1.78
19. Capital transfers received	1.12	1.22	2.26	2.45	1.77	2.10	1.43	1.42	1.36	1.42	2.28	1.94	2.97	1.95	1.44	1.33	1.72	2.24
20. Total revenue	33.34	50.65	57.59	59.78	60.75	64.23	68.02	72.78	74.36	70.91	73.14	75.11	72.19	76.79	77.23	78.67	81.08	82.88
21. Gross fixed capital formation	3.92	5.92	6.57	6.39	6.76	6.47	5.58	5.64	6.65	7.21	9.48	6.14	4.16	3.70	3.53	3.86	3.48	3.78
22. Other capital expenditure	0.70	0.63	0.48	1.13	1.55	1.42	1.06	0.78	0.16	1.35	3.47	1.57	1.35	1.69	6.86	3.46	0.89	1.10
23. Total expenditure	37.95	54.78	62.36	66.24	70.19	74.05	75.21	78.06	81.09	88.12	93.24	88.11	81.72	85.03	89.68	86.56	86.00	87.30
24. Tax burden	26.07	39.89	44.57	45.80	45.94	48.88	52.09	55.83	56.76	52.48	54.71	56.95	53.52	58.02	59.26	61.86	63.41	64.48
25. Net lending (+) or net borrowing (-)	-4.61	-4.13	-4.76	-6.46	-9.44	-9.83	-7.19	-5.28	-6.74	-17.20	-20.10	-13.01	-9.53	-8.25	-12.45	-7.89	-4.92	-4.42

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.2	13.5	14.0	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	15.0	14.8
2. Current taxes on income and wealth	8.1	9.4	8.9	8.2	8.1	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.0	11.4	10.9	10.8	10.3	10.0
3. Social contributions	9.9	10.5	11.0	11.5	11.3	11.6	11.5	11.3	11.6	12.1	11.9	12.0	11.4	12.0	11.7	11.5	11.5	11.4
4. Of which actual social contributions	7.7	7.9	8.2	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	9.0	8.9
5. Other current revenue, including sales	5.0	5.1	5.0	5.1	5.4	5.1	5.4	5.8	6.0	6.3	5.8	6.2	6.9	6.8	6.8	6.2	6.2	6.1
6. Total current revenue	36.2	38.5	38.8	39.2	38.7	39.2	40.1	40.7	40.8	39.6	39.4	41.5	41.1	44.0	43.7	43.1	43.0	42.3
7. Government consumption expenditure	17.6	19.0	19.7	20.2	20.5	21.1	20.5	19.8	19.9	21.4	20.7	19.9	18.5	19.1	18.5	18.1	18.1	17.8
8. Collective consumption	7.8	8.0	8.2	8.3	8.6	8.9	8.8	8.8	8.8	9.5	9.3	9.2	8.5	8.9	8.6	8.4	8.4	8.2
9. Social transfers in kind	9.8	11.0	11.5	11.9	12.0	12.2	11.6	11.0	11.1	11.9	11.4	10.7	10.0	10.2	10.0	9.8	9.7	9.6
10. Compensation of employees	12.5	13.7	14.1	14.3	14.3	14.5	13.8	13.1	13.1	14.0	13.7	12.8	11.7	12.5	11.8	11.3	11.2	11.0
11. Intermediate consumption	4.3	4.7	4.6	4.7	4.9	5.1	5.1	5.4	5.5	6.2	5.9	6.0	5.8	5.6	5.8	5.9	6.3	6.1
12. Social transfers other than in kind	10.7	11.1	11.9	13.1	13.5	14.0	14.1	14.1	14.6	16.4	16.4	17.0	17.6	18.5	17.7	17.4	17.0	16.9
13. Social transfers in kind via market producers	1.5	1.8	1.9	2.1	2.2	2.2	2.1	2.0	2.1	2.4	2.2	1.9	2.0	1.9	2.0	1.8	1.8	1.8
14. Interest	5.5	3.0	2.8	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	4.5	4.3
15. Subsidies	1.0	1.2	1.1	1.2	0.9	0.9	0.9	0.8	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.7	0.8	0.7
16. Other current expenditure	2.0	2.1	2.3	2.2	2.3	2.4	2.5	2.4	2.4	2.7	2.8	2.9	2.7	2.7	2.8	2.5	2.6	2.5
17. Total current expenditure	37.4	37.6	38.8	40.2	40.6	41.7	41.2	40.8	41.5	45.3	44.6	45.6	45.3	46.8	45.7	44.2	44.2	43.2
18. Gross saving	-1.2	0.9	0.0	-0.9	-1.9	-2.5	-1.2	-0.2	-0.7	-5.7	-5.2	-4.1	-4.2	-2.8	-2.0	-1.1	-1.2	-0.9
19. Capital transfers received	1.3	0.9	1.6	1.7	1.2	1.3	0.9	0.8	0.8	0.8	1.3	1.1	1.8	1.1	0.8	0.7	0.9	1.2
20. Total revenue	37.4	39.4	40.4	40.9	39.9	40.5	40.9	41.5	41.6	40.4	40.6	42.6	42.9	45.1	44.5	43.9	44.0	43.5
21. Gross fixed capital formation	4.4	4.6	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	2.2	1.9	2.0
22. Other capital expenditure	0.8	0.5	0.3	0.8	1.0	0.9	0.6	0.4	0.1	0.8	1.9	0.9	0.8	1.0	4.0	1.9	0.5	0.6
23. Total expenditure	42.6	42.6	43.7	45.3	46.1	46.7	45.2	44.5	45.3	50.2	51.8	50.0	48.5	49.9	51.7	48.3	46.6	45.8
24. Tax burden	29.3	31.0	31.2	31.3	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.2	34.5	34.4	33.8
25. Net lending (+) or net borrowing (-)	-5.2	-3.2	-3.3	-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	-2.3

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	8.0	3.6	9.0	6.2	-0.7	9.5	6.9	2.7	-1.2	-11.1	7.2	2.7	-4.4	-0.1	5.5	6.0	5.9	2.1
2. Current taxes on income and wealth	14.2	12.7	3.7	-4.9	3.0	2.1	9.4	16.1	3.5	-9.0	0.5	9.8	-9.4	28.2	-2.3	2.6	-2.5	0.7
3. Social contributions	5.3	11.1	7.8	7.1	3.2	6.5	4.3	3.5	4.2	2.4	0.8	-0.8	-9.7	6.8	-0.4	1.7	2.8	1.9
4. Of which actual social contributions	4.2	9.4	5.7	5.3	-0.2	5.3	3.5	6.1	4.9	0.2	3.1	1.4	-6.7	3.5	2.7	4.0	3.0	2.1
5. Other current revenue, including sales	8.7	2.7	10.0	3.7	12.2	-2.9	11.0	13.3	5.6	2.5	-4.3	3.3	6.8	0.6	1.6	-6.4	3.3	1.4
6. Total current revenue	8.8	7.6	7.5	3.6	2.9	5.3	7.2	7.2	2.3	-4.8	2.0	3.3	-5.4	8.1	1.3	2.1	2.6	1.6
7. Government consumption expenditure	7.3	12.4	6.6	5.1	6.0	6.9	1.7	2.0	2.7	5.6	-0.9	-6.1	-10.9	4.2	-1.0	1.1	2.5	1.7
8. Collective consumption	4.5	15.0	6.2	4.8	7.1	8.3	3.6	5.5	2.4	5.7	-0.2	-3.1	-11.1	5.0	-1.4	1.1	2.5	1.7
9. Social transfers in kind	9.5	10.7	6.9	5.4	5.3	5.9	0.3	-0.7	2.9	5.5	-1.4	-8.6	-10.7	3.6	-0.7	1.2	2.5	1.7
10. Compensation of employees	7.6	11.0	7.2	3.6	4.0	6.0	-0.6	0.4	2.1	4.8	0.0	-8.1	-12.9	8.3	-3.9	-1.1	2.0	1.2
11. Intermediate consumption	8.3	14.0	3.9	5.5	7.8	9.0	4.5	12.6	4.5	9.2	-1.9	0.2	-9.0	-0.8	4.9	5.2	10.2	-0.2
12. Social transfers other than in kind	7.6	11.2	9.4	12.6	7.7	7.9	5.5	5.4	5.5	10.2	2.8	1.2	-0.9	6.3	-2.5	1.8	0.3	2.5
13. Social transfers in kind via market producers	15.0	6.5	7.0	10.2	9.9	6.8	1.3	0.5	7.0	8.0	-6.6	-12.6	-1.0	-2.7	3.7	-4.4	5.2	1.6
14. Interest	-7.6	9.7	-0.4	-4.0	0.2	3.9	13.7	12.5	7.4	-6.1	1.0	44.3	8.0	0.5	3.0	-3.7	0.4	-1.0
15. Subsidies	26.2	-6.0	-5.8	11.8	-21.9	5.7	-0.2	-6.9	-13.7	9.0	2.9	-9.8	-12.8	1.3	17.3	-3.1	19.9	-11.6
16. Other current expenditure 1)	0.0	0.0	0.2	-0.2	0.2	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	-0.1	0.0	0.1	-0.3	0.1	-0.1
17. Total current expenditure	6.1	10.1	6.9	6.2	5.4	6.9	3.6	4.5	3.7	7.1	0.9	0.1	-5.2	4.5	-0.4	-0.1	3.0	1.0
18. Gross saving 1)	0.9	-0.9	0.2	-1.0	-1.0	-0.6	1.4	1.0	-0.6	-5.0	0.5	1.1	0.0	1.3	0.8	1.0	-0.2	0.3
19. Capital transfers received	7.3	-9.0	15.5	8.4	-27.7	18.9	-32.2	-0.3	-4.4	4.4	60.6	-15.0	53.2	-34.5	-25.8	-8.2	30.0	29.9
20. Total revenue	8.7	7.1	7.8	3.8	1.6	5.7	5.9	7.0	2.2	-4.6	3.1	2.7	-3.9	6.4	0.6	1.9	3.1	2.2
21. Gross fixed capital formation	17.0	0.2	-3.9	-2.7	5.7	-4.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-32.3	-11.0	-4.8	9.4	-9.7	8.6
22. Other capital expenditure 1)	0.0	-0.5	-0.7	0.4	0.2	-0.1	-0.3	-0.2	-0.4	0.7	1.2	-1.0	-0.1	0.2	3.0	-2.0	-1.4	0.1
23. Total expenditure	7.3	7.6	4.1	6.2	6.0	5.5	1.6	3.8	3.9	8.7	5.8	-5.5	-7.3	4.1	5.5	-3.5	-0.7	1.5
24. Tax burden	8.4	7.7	6.5	2.8	0.3	6.4	6.6	7.2	1.7	-7.5	4.2	4.1	-6.0	8.4	2.1	4.4	2.5	1.7
25. Net lending (+) or net borrowing (-)	0.4	-0.2	1.4	-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	0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	5.2	4.8	3.3	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	2.3
2. Interest payments (% of GDP)	5.5	3.0	2.8	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	4.5	4.3
3. Implicit interest rate 2)	:	6.3	5.6	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	3.6	3.5
4. Nominal GDP growth rate	8.1	5.7	5.0	2.5	4.3	4.1	4.8	5.5	1.9	-1.9	2.6	-2.1	-4.4	1.1	1.9	3.4	2.8	3.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	4.8	3.3	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	2.3
6. Contribution of nominal GDP growth	:	-2.7	-2.5	-1.4	-2.4	-2.5	-3.1	-3.6	-1.3	1.4	-2.1	2.1	5.1	-1.4	-2.4	-4.3	-3.6	-4.0
7. Stock-flow adjustment 3)	:	1.0	2.0	-0.6	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.7	-3.6	-1.3	-2.0	0.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.4	1.8	0.5	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	-1.8	-2.0
9. Snow-ball effect	:	0.3	0.3	1.3	0.2	0.1	-0.3	-0.7	1.8	4.4	0.8	6.4	10.0	3.5	2.5	0.3	0.9	0.2
10. Stock-flow adjustment 3)	:	1.0	2.0	-0.6	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.7	-3.6	-1.3	-2.0	0.2
(% of GDP)																		
11. Change in gross debt 5)	:	3.1	2.8	2.5	3.3	5.4	1.8	-0.7	3.2	11.9	12.6	15.2	14.8	2.8	1.2	-1.2	-2.9	-1.5
12. Level of gross debt (end of year)	58.3	53.4	56.2	58.7	62.0	67.4	69.2	68.4	71.7	83.6	96.2	111.4	126.2	129.0	130.2	129.0	126.0	124.5

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 17A

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

Slovenia

(Mrd EURO-SIT)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	1.59	2.92	3.67	4.02	4.27	4.49	4.68	5.07	5.29	4.91	5.10	5.17	5.21	5.42	5.58	5.72	5.85	6.08
2. Current taxes on income and wealth	0.71	1.35	1.80	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	2.93	3.06
3. Social contributions	1.75	2.68	3.35	3.62	3.92	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.48	5.37	5.46	5.70	5.86	6.02
4. Of which actual social contributions	1.73	2.64	3.30	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	5.76	5.92
5. Other current revenue, including sales	0.55	1.05	1.40	1.41	1.48	1.51	1.53	1.62	2.01	1.88	2.13	2.23	2.35	2.47	2.39	2.45	2.28	2.33
6. Total current revenue	4.60	8.00	10.22	11.05	11.89	12.66	13.46	14.67	15.94	15.10	15.63	15.81	15.76	15.80	16.13	16.68	16.91	17.49
7. Government consumption expenditure	1.89	3.50	4.41	4.83	5.16	5.46	5.82	6.08	6.84	7.25	7.35	7.54	7.30	7.11	7.14	7.15	7.54	7.85
8. Collective consumption	0.76	1.45	1.80	1.99	2.13	2.27	2.44	2.55	2.90	3.05	3.05	3.15	3.02	2.90	2.91	2.94	2.96	2.98
9. Social transfers in kind	1.14	2.04	2.62	2.84	3.04	3.19	3.38	3.53	3.94	4.20	4.30	4.38	4.27	4.21	4.23	4.21	4.58	4.88
10. Compensation of employees	1.17	2.09	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.56	4.67	4.55	4.33	4.26	4.27	4.49	4.75
11. Intermediate consumption	0.65	1.20	1.49	1.55	1.62	1.72	1.86	1.95	2.27	2.34	2.46	2.63	2.49	2.47	2.49	2.52	2.61	2.65
12. Social transfers other than in kind	1.61	2.96	3.68	4.00	4.29	4.50	4.73	4.96	5.47	5.84	6.08	6.34	6.16	6.18	6.17	6.19	6.30	6.39
13. Social transfers in kind via market producers	0.18	0.37	0.48	0.52	0.56	0.59	0.63	0.66	0.73	0.79	0.78	0.80	0.76	0.75	0.73	0.75	0.79	0.80
14. Interest	0.22	0.44	0.51	0.49	0.46	0.45	0.43	0.44	0.42	0.47	0.59	0.70	0.73	0.92	1.18	1.15	1.13	1.10
15. Subsidies	0.22	0.35	0.42	0.50	0.46	0.44	0.49	0.55	0.59	0.67	0.65	0.38	0.33	0.38	0.33	0.31	0.42	0.45
16. Other current expenditure	0.11	0.33	0.44	0.45	0.63	0.80	0.79	0.74	0.89	0.84	0.79	0.81	0.80	0.86	0.77	0.78	0.91	0.91
17. Total current expenditure	4.16	7.74	9.70	10.46	11.16	11.80	12.42	12.95	14.48	15.35	15.91	16.32	15.81	15.88	15.91	15.97	16.65	17.05
18. Gross saving	0.44	0.26	0.52	0.59	0.73	0.86	1.04	1.72	1.46	-0.25	-0.28	-0.51	-0.05	-0.08	0.22	0.71	0.26	0.44
19. Capital transfers received	0.01	0.03	0.04	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	0.29	0.38
20. Total revenue	4.62	8.03	10.26	11.09	12.00	12.74	13.57	14.80	16.11	15.31	15.81	15.99	16.00	16.25	16.77	17.38	17.20	17.87
21. Gross fixed capital formation	0.43	0.70	0.88	0.96	1.09	1.10	1.35	1.60	1.79	1.82	1.80	1.50	1.46	1.58	1.91	1.97	1.29	1.49
22. Other capital expenditure	0.88	0.28	0.25	0.34	0.29	0.23	0.18	0.29	0.38	0.26	0.15	0.63	0.20	4.19	0.80	0.57	0.19	0.17
23. Total expenditure	5.48	8.72	10.83	11.76	12.54	13.13	13.95	14.83	16.65	17.44	17.86	18.45	17.48	21.64	18.62	18.52	18.13	18.72
24. Tax burden	4.04	6.92	8.78	9.58	10.36	11.09	11.88	13.03	13.89	13.18	13.46	13.54	13.36	13.29	13.71	14.21	14.61	15.14
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.57	-0.67	-0.54	-0.39	-0.38	-0.03	-0.54	-2.13	-2.04	-2.46	-1.47	-5.40	-1.86	-1.13	-0.93	-0.85

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	15.1	15.5	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	14.8	14.7	14.7
2. Current taxes on income and wealth	6.7	7.2	7.6	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	7.4	7.4
3. Social contributions	16.7	14.2	14.2	14.1	14.2	14.2	14.0	13.7	14.0	14.9	15.2	15.0	15.2	14.9	14.6	14.8	14.8	14.5
4. Of which actual social contributions	16.5	13.9	14.0	13.9	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	15.0	14.7	14.4	14.5	14.5	14.3
5. Other current revenue, including sales	5.2	5.5	5.9	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
6. Total current revenue	43.8	42.3	43.2	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	42.7	42.2
7. Government consumption expenditure	18.0	18.5	18.7	18.8	18.7	18.7	18.4	17.3	18.0	20.1	20.3	20.4	20.3	19.8	19.1	18.5	19.0	19.0
8. Collective consumption	7.2	7.7	7.6	7.7	7.7	7.8	7.7	7.3	7.6	8.4	8.4	8.5	8.4	8.1	7.8	7.6	7.5	7.2
9. Social transfers in kind	10.8	10.8	11.1	11.1	11.0	10.9	10.7	10.0	10.4	11.6	11.9	11.9	11.9	11.7	11.3	10.9	11.6	11.8
10. Compensation of employees	11.1	11.1	11.3	11.5	11.3	11.3	11.0	10.4	10.8	12.2	12.6	12.7	12.6	12.1	11.4	11.1	11.3	11.5
11. Intermediate consumption	6.2	6.3	6.3	6.0	5.9	5.9	5.5	5.5	6.0	6.5	6.8	7.1	6.9	6.9	6.7	6.5	6.6	6.4
12. Social transfers other than in kind	15.3	15.6	15.6	15.6	15.5	15.4	15.0	14.1	14.4	16.1	16.8	17.2	17.1	17.2	16.5	16.1	15.9	15.4
13. Social transfers in kind via market producers	1.7	1.9	2.1	2.0	2.0	2.0	2.0	1.9	1.9	2.2	2.1	2.2	2.1	2.1	1.9	1.9	2.0	1.9
14. Interest	2.1	2.4	2.1	1.9	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	3.0	2.8	2.6
15. Subsidies	2.1	1.9	1.8	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	1.0	1.1
16. Other current expenditure	1.1	1.7	1.8	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	2.3	2.2
17. Total current expenditure	39.6	40.9	41.1	40.8	40.3	40.4	39.4	36.8	38.2	42.4	43.9	44.2	43.9	44.2	42.6	41.4	42.0	41.2
18. Gross saving	4.2	1.4	2.2	2.3	2.6	3.0	3.3	4.9	3.8	-0.7	-0.8	-1.4	-0.1	-0.2	0.6	1.8	0.7	1.1
19. Capital transfers received	0.1	0.2	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	1.8	0.7	0.9
20. Total revenue	43.9	42.5	43.4	43.2	43.4	43.6	43.0	42.1	42.5	42.3	43.6	43.3	44.5	45.2	44.9	45.1	43.4	43.2
21. Gross fixed capital formation	4.1	3.7	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	5.1	3.3	3.6
22. Other capital expenditure	8.4	1.5	1.1	1.3	1.0	0.8	0.6	0.8	1.0	0.7	0.4	1.7	0.6	11.7	2.2	1.5	0.5	0.4
23. Total expenditure	52.1	46.1	45.8	45.8	45.3	44.9	44.2	42.2	43.9	48.2	49.3	50.0	48.6	60.3	49.9	48.0	45.7	45.2
24. Tax burden	38.4	36.6	37.2	37.3	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	37.0	36.7	36.9	36.8	36.6
25. Net lending (+) or net borrowing (-)	-8.2	-3.6	-2.4	-2.6	-2.0	-1.3	-1.2	-0.1	-1.4	-5.9	-5.6	-6.7	-4.1	-15.0	-5.0	-2.9	-2.4	-2.1

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	17.0	4.8	13.9	9.6	6.2	5.3	4.2	8.3	4.3	-7.2	3.9	1.5	0.7	4.1	3.0	2.5	2.2	4.0
2. Current taxes on income and wealth	23.4	10.1	15.6	11.3	11.0	12.4	13.3	12.0	4.8	-11.7	-0.7	-0.8	-5.8	-6.6	6.0	4.3	4.2	4.8
3. Social contributions	2.9	11.0	10.3	8.0	8.3	6.1	6.3	8.7	10.6	1.2	2.0	0.5	-0.8	-2.1	1.8	4.4	2.7	2.8
4. Of which actual social contributions	2.8	11.0	10.3	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	2.8	2.7
5. Other current revenue, including sales	16.9	15.1	12.4	1.1	4.9	1.8	1.2	6.0	24.2	-6.5	13.2	4.9	5.5	4.9	-3.4	2.5	-6.7	2.0
6. Total current revenue	12.6	9.0	12.8	8.2	7.6	6.4	6.4	8.9	8.7	-5.3	3.5	1.2	-0.3	0.2	2.1	3.4	1.4	3.4
7. Government consumption expenditure	14.2	13.6	10.3	9.4	7.0	5.7	6.6	4.5	12.5	6.0	1.4	2.5	-3.2	-2.5	0.4	0.1	5.5	4.2
8. Collective consumption	16.7	14.2	9.5	10.6	7.2	6.7	7.3	4.7	13.8	5.1	-0.1	3.4	-4.1	-4.2	0.5	1.2	0.6	0.6
9. Social transfers in kind	12.6	13.2	10.9	8.6	6.9	5.0	6.1	4.3	11.7	6.7	2.4	1.9	-2.6	-1.3	0.4	-0.6	8.9	6.5
10. Compensation of employees	14.2	13.1	9.9	9.8	6.7	5.3	5.3	4.6	12.9	7.0	3.7	2.4	-2.6	-4.8	-1.7	0.3	5.2	5.8
11. Intermediate consumption	14.1	13.5	13.2	4.5	4.6	5.7	8.5	4.6	16.3	3.3	4.9	7.1	-5.4	-0.7	0.6	1.5	3.4	1.5
12. Social transfers other than in kind	13.9	11.1	11.8	8.5	7.4	4.8	5.3	4.8	10.3	6.7	4.1	4.2	-2.8	0.2	-0.2	0.4	1.8	1.4
13. Social transfers in kind via market producers	9.4	20.8	12.8	8.0	6.2	6.6	7.1	4.3	10.4	8.2	-1.5	2.3	-5.0	-1.0	-3.1	3.0	5.5	1.2
14. Interest	12.1	11.9	3.7	-3.1	-6.5	-2.8	-3.3	1.3	-4.9	14.0	24.7	18.1	4.5	26.0	28.3	-3.0	-1.4	-3.0
15. Subsidies	1.8	8.9	11.4	19.5	-8.3	-5.7	12.8	12.1	7.8	12.2	-2.5	-41.9	-12.7	15.3	-13.3	-6.2	34.8	8.2
16. Other current expenditure 1)	0.0	0.1	-0.4	-0.1	0.5	0.5	-0.3	-0.4	0.2	0.0	-0.1	0.0	0.0	0.2	-0.3	0.0	0.3	-0.1
17. Total current expenditure	13.2	12.6	10.1	7.9	6.7	5.7	5.3	4.2	11.9	6.0	3.6	2.6	-3.1	0.4	0.2	0.4	4.3	2.4
18. Gross saving 1)	-0.3	-1.3	1.0	0.1	0.3	0.3	0.3	1.6	-1.1	-4.5	-0.1	-0.6	1.2	-0.1	0.8	1.3	-1.2	0.4
19. Capital transfers received	8.2	-9.5	-11.6	-22.7	215.4	-25.9	40.4	20.6	30.1	21.7	-12.9	-1.6	34.5	89.1	41.9	10.7	-59.2	30.8
20. Total revenue	12.6	8.9	12.6	8.1	8.2	6.2	6.6	9.0	8.9	-5.0	3.3	1.1	0.1	1.5	3.2	3.7	-1.1	3.9
21. Gross fixed capital formation	13.1	0.7	5.6	9.6	13.5	0.8	23.2	17.9	12.1	2.0	-1.5	-16.6	-2.4	7.7	21.2	3.3	-34.6	15.8
22. Other capital expenditure 1)	-7.3	-0.3	-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	-0.7	-1.0	-0.1
23. Total expenditure	-2.7	10.6	9.0	8.6	6.7	4.7	6.3	6.3	12.3	4.7	2.4	3.3	-5.3	23.8	-14.0	-0.6	-2.1	3.2
24. Tax burden	11.9	7.9	12.7	9.2	8.1	7.1	7.1	9.7	6.6	-5.1	2.1	0.6	-1.3	-0.5	3.1	3.7	2.8	3.7
25. Net lending (+) or net borrowing (-)	7.1	-0.7	1.5	-0.2	0.7	0.6	0.1	1.1	-1.3	-4.5	0.2	-1.0	2.6	-10.9	10.1	2.0	0.6	0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	8.2	3.9	2.4	2.6	2.0	1.3	1.2	0.1	1.4	5.9	5.6	6.7	4.1	15.0	5.0	2.9	2.4	2.1
2. Interest payments (% of GDP)	2.1	2.3	2.1	1.9	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	3.0	2.8	2.6
3. Implicit interest rate 2)	:	10.0	9.2	7.6	6.7	6.0	5.6	5.3	5.2	5.8	4.7	5.0	4.3	4.7	4.6	3.8	3.5	3.4
4. Nominal GDP growth rate	28.0	11.9	11.7	8.7	7.8	5.6	8.0	11.4	8.0	-4.7	0.2	1.8	-2.5	-0.2	3.9	3.3	2.8	4.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.2	3.9	2.4	2.6	2.0	1.3	1.2	0.1	1.4	5.9	5.6	6.7	4.1	15.0	5.0	2.9	2.4	2.1
6. Contribution of nominal GDP growth	:	-2.7	-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	-2.3	-3.4
7. Stock-flow adjustment 3)	:	-0.9	1.5	-1.0	0.1	-0.5	0.4	-0.8	-0.8	5.9	-1.9	2.3	2.2	2.0	7.6	1.9	-3.0	-0.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	6.1	1.6	0.3	0.7	0.3	-0.2	-0.2	-1.2	0.3	4.6	4.0	4.8	2.1	12.5	1.8	0.0	-0.5	-0.6
9. Snow-ball effect	:	-0.4	-0.6	-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	0.5	-0.8
10. Stock-flow adjustment 3)	:	-0.9	1.5	-1.0	0.1	-0.5	0.4	-0.8	-0.8	5.9	-1.9	2.3	2.2	2.0	7.6	1.9	-3.0	-0.9
(% of GDP)																		
11. Change in gross debt 5)	:	0.2	1.2	-0.6	0.1	-0.6	-0.3	-3.3	-1.0	12.8	3.7	8.3	7.5	17.1	9.9	2.3	-3.0	-2.3
12. Level of gross debt (end of year)	18.3	26.1	27.3	26.7	26.8	26.3	26.0	22.7	21.6	34.5	38.2	46.4	53.9	71.0	81.0	83.2	80.2	78.0

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

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

3) Line 7 = line 10.

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

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

Table 18A

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

Slovakia

(Mrd EURO-SKK)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	2.80	3.95	4.28	4.95	5.61	6.26	6.24	6.93	7.08	6.63	6.78	7.38	7.16	7.63	8.05	8.50	8.55	8.97
2. Current taxes on income and wealth	2.09	2.31	2.59	2.88	2.94	3.16	3.58	4.04	4.60	3.74	3.81	4.05	4.23	4.71	5.21	5.65	5.87	6.13
3. Social contributions	2.92	4.43	5.41	5.67	6.01	6.32	6.56	7.29	8.02	7.98	8.26	8.66	9.05	9.94	10.29	10.95	11.10	11.35
4. Of which actual social contributions	2.90	4.41	5.38	5.62	5.94	6.27	6.49	7.21	7.93	7.88	8.12	8.51	8.93	9.80	10.14	10.78	10.93	11.16
5. Other current revenue, including sales	1.02	1.90	1.49	1.89	1.74	2.64	3.09	2.96	3.59	4.09	3.78	4.74	5.04	5.29	5.22	7.22	5.69	5.98
6. Total current revenue	8.82	12.59	13.77	15.39	16.29	18.38	19.47	21.22	23.28	22.44	22.63	24.83	25.48	27.57	28.77	32.32	31.22	32.43
7. Government consumption expenditure	4.00	6.12	7.31	8.23	8.53	9.08	10.43	10.69	11.92	12.70	13.05	13.08	13.21	13.63	14.47	15.42	15.06	15.67
8. Collective consumption	3.16	3.36	4.08	4.89	5.15	5.42	6.23	5.77	6.29	6.79	6.90	7.07	6.93	7.00	6.49	7.02	7.16	7.31
9. Social transfers in kind	0.84	2.76	3.23	3.34	3.38	3.66	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.63	7.98	8.39	7.89	8.36
10. Compensation of employees	1.83	2.75	3.37	3.60	3.64	3.94	4.35	4.52	5.06	5.41	5.64	5.77	5.97	6.33	6.67	7.03	7.26	7.65
11. Intermediate consumption	1.54	1.92	2.07	2.31	2.36	2.39	3.16	3.07	3.13	3.69	3.68	3.80	3.97	4.04	4.16	4.58	4.40	4.49
12. Social transfers other than in kind	2.74	4.22	5.05	4.84	5.72	6.32	6.80	7.39	7.86	8.91	9.60	9.66	10.08	10.27	10.51	10.80	10.87	11.03
13. Social transfers in kind via market producers	0.05	0.77	1.04	1.37	1.40	2.19	2.43	2.75	3.16	3.29	3.48	3.39	3.50	3.66	3.85	3.99	4.11	4.27
14. Interest	0.46	1.26	1.30	1.02	0.98	0.85	0.80	0.86	0.85	0.91	0.87	1.08	1.28	1.38	1.44	1.39	1.22	1.23
15. Subsidies	0.91	0.77	0.55	0.67	0.84	0.62	0.70	0.71	1.09	1.00	0.85	0.57	0.49	0.57	0.52	0.46	0.42	0.44
16. Other current expenditure	0.22	0.64	0.69	1.17	0.88	1.08	0.94	1.10	1.10	1.25	1.19	1.19	1.23	1.40	1.44	1.68	1.98	2.09
17. Total current expenditure	7.76	12.35	14.08	14.98	15.83	17.40	19.17	20.39	22.25	24.46	25.33	25.46	26.52	27.66	28.59	29.94	30.27	31.19
18. Gross saving	1.06	0.24	-0.31	0.42	0.47	0.98	0.30	0.83	1.04	-2.02	-2.69	-0.63	-1.04	-0.08	0.18	2.39	0.95	1.23
19. Capital transfers received	0.00	0.05	0.04	0.01	0.07	0.08	0.18	0.30	0.16	0.58	0.62	0.81	0.75	0.92	0.88	0.98	0.10	0.10
20. Total revenue	8.82	12.64	13.81	15.40	16.37	18.46	19.64	21.52	23.45	23.02	23.25	25.64	26.23	28.50	29.65	33.30	31.32	32.53
21. Gross fixed capital formation	0.65	1.15	1.52	1.31	1.36	1.71	2.10	1.94	2.25	2.39	2.35	2.58	2.39	2.37	2.89	4.83	2.61	2.53
22. Other capital expenditure	1.08	2.94	1.22	0.23	0.25	0.79	0.37	0.39	0.55	1.19	0.60	0.48	0.44	0.46	0.20	0.86	0.39	0.16
23. Total expenditure	9.48	16.44	16.83	16.52	17.43	19.90	21.64	22.72	25.05	28.04	28.28	28.52	29.35	30.49	31.68	35.62	33.27	33.88
24. Tax burden	7.79	10.68	12.25	13.46	14.53	15.76	16.40	18.32	19.77	18.36	18.86	20.10	20.45	22.26	23.52	25.04	25.46	26.38
25. Net lending (+) or net borrowing (-)	-0.66	-3.80	-3.02	-1.12	-1.06	-1.44	-2.00	-1.21	-1.60	-5.02	-5.03	-2.88	-3.12	-1.99	-2.04	-2.32	-1.95	-1.36

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	14.2	12.5	11.5	12.0	12.2	12.5	11.1	11.0	10.4	10.4	10.1	10.5	9.9	10.3	10.6	10.9	10.6	10.6
2. Current taxes on income and wealth	10.6	7.3	6.9	7.0	6.4	6.3	6.4	6.4	6.7	5.9	5.7	5.8	5.8	6.4	6.9	7.2	7.3	7.3
3. Social contributions	14.8	14.0	14.5	13.7	13.0	12.6	11.7	11.6	11.7	12.5	12.3	12.3	12.5	13.5	13.6	14.0	13.8	13.5
4. Of which actual social contributions	14.7	14.0	14.4	13.6	12.9	12.5	11.6	11.5	11.6	12.4	12.1	12.1	12.3	13.3	13.4	13.8	13.6	13.2
5. Other current revenue, including sales	5.2	6.0	4.0	4.6	3.8	5.3	5.5	4.7	5.2	6.4	5.6	6.7	7.0	7.2	6.9	9.3	7.1	7.1
6. Total current revenue	44.8	39.8	36.9	37.2	35.3	36.6	34.7	33.7	34.1	35.2	33.6	35.2	35.2	37.3	38.1	41.4	38.7	38.5
7. Government consumption expenditure	20.3	19.4	19.6	19.9	18.5	18.1	18.6	17.0	17.4	19.9	19.4	18.6	18.2	18.5	19.2	19.7	18.7	18.6
8. Collective consumption	16.1	10.6	11.0	11.8	11.2	10.8	11.1	9.2	9.2	10.6	10.2	10.0	9.6	9.5	8.6	9.0	8.9	8.7
9. Social transfers in kind	4.3	8.7	8.7	8.1	7.3	7.3	7.5	7.8	8.2	9.3	9.1	8.5	8.7	9.0	10.6	10.8	9.8	9.9
10. Compensation of employees	9.3	8.7	9.0	8.7	7.9	7.8	7.7	7.2	7.4	8.5	8.4	8.2	8.2	8.6	8.8	9.0	9.0	9.1
11. Intermediate consumption	7.8	6.1	5.6	5.6	5.1	4.8	5.6	4.9	4.6	5.8	5.5	5.4	5.5	5.5	5.5	5.9	5.5	5.3
12. Social transfers other than in kind	13.9	13.4	13.6	11.7	12.4	12.6	12.1	11.7	11.5	14.0	14.2	13.7	13.9	13.9	13.9	13.8	13.5	13.1
13. Social transfers in kind via market producers	0.2	2.4	2.8	3.3	3.0	4.4	4.3	4.4	4.6	5.1	5.2	4.8	4.8	5.0	5.1	5.1	5.1	5.1
14. Interest	2.3	4.0	3.5	2.5	2.1	1.7	1.4	1.4	1.2	1.4	1.3	1.5	1.8	1.9	1.9	1.8	1.5	1.5
15. Subsidies	4.6	2.4	1.5	1.6	1.8	1.2	1.2	1.1	1.6	1.6	1.3	0.8	0.7	0.8	0.7	0.6	0.5	0.5
16. Other current expenditure	1.1	2.0	1.9	2.8	1.9	2.2	1.7	1.7	1.6	2.0	1.8	1.7	1.7	1.9	1.9	2.1	2.5	2.5
17. Total current expenditure	39.4	39.1	37.8	36.2	34.3	34.6	34.2	32.4	32.6	38.3	37.6	36.1	36.6	37.5	37.8	38.3	37.6	37.0
18. Gross saving	5.4	0.8	-0.8	1.0	1.0	2.0	0.5	1.3	1.5	-3.2	-4.0	-0.9	-1.4	-0.1	0.2	3.1	1.2	1.5
19. Capital transfers received	0.0	0.2	0.1	0.0	0.2	0.2	0.3	0.5	0.2	0.9	0.9	1.1	1.0	1.2	1.2	1.3	0.1	0.1
20. Total revenue	44.8	40.0	37.1	37.2	35.5	36.7	35.0	34.2	34.3	36.1	34.5	36.4	36.2	38.6	39.2	42.7	38.9	38.6
21. Gross fixed capital formation	3.3	3.6	4.1	3.2	2.9	3.4	3.7	3.1	3.3	3.8	3.5	3.7	3.3	3.2	3.8	6.2	3.2	3.0
22. Other capital expenditure	5.5	9.3	3.3	0.6	0.5	1.6	0.7	0.6	0.8	1.9	0.9	0.7	0.6	0.6	0.3	1.1	0.5	0.2
23. Total expenditure	48.2	52.0	45.1	39.9	37.8	39.6	38.6	36.1	36.7	43.9	42.0	40.5	40.5	41.3	41.9	45.6	41.3	40.2
24. Tax burden	39.6	33.8	32.9	32.5	31.5	31.4	29.2	29.1	28.9	28.8	28.0	28.5	28.2	30.2	31.1	32.1	31.6	31.3
25. Net lending (+) or net borrowing (-)	-3.3	-12.0	-8.1	-2.7	-2.3	-2.9	-3.6	-1.9	-2.3	-7.9	-7.5	-4.1	-4.3	-2.7	-2.7	-3.0	-2.4	-1.6

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	6.3	12.9	10.4	15.7	13.3	11.6	-0.3	10.9	2.2	-6.3	2.2	8.8	-2.9	6.5	5.4	5.6	0.6	4.9
2. Current taxes on income and wealth	-0.3	-8.4	2.4	11.5	1.9	7.3	13.5	12.9	13.8	-18.7	2.0	6.3	4.3	11.5	10.4	8.4	4.0	4.4
3. Social contributions	18.0	12.0	11.3	4.8	5.9	5.2	3.7	11.2	10.0	-0.5	3.5	4.8	4.5	9.9	3.5	6.4	1.4	2.2
4. Of which actual social contributions	18.0	12.2	11.2	4.4	5.8	5.4	3.5	11.2	10.0	-0.6	3.0	4.8	4.9	9.8	3.4	6.4	1.3	2.1
5. Other current revenue, including sales	-3.3	21.7	-14.2	26.2	-7.9	52.2	16.8	-4.2	21.3	14.2	-7.7	25.3	6.4	4.8	-1.2	38.2	-21.2	5.0
6. Total current revenue	7.5	9.1	5.9	11.8	5.8	12.8	5.9	9.0	9.8	-3.6	0.9	9.7	2.6	8.2	4.3	12.4	-3.4	3.9
7. Government consumption expenditure	23.4	10.9	7.2	12.6	3.6	6.5	14.9	2.4	11.5	6.6	2.7	0.3	1.0	3.2	6.2	6.5	-2.3	4.1
8. Collective consumption	-12.7	17.5	6.4	19.8	5.3	5.3	14.9	-7.4	9.0	8.0	1.6	2.4	-1.9	0.9	-7.2	8.2	2.0	2.0
9. Social transfers in kind	159.5	3.7	8.3	3.6	1.2	8.2	14.9	16.9	14.4	5.0	4.0	-2.2	4.4	5.6	20.4	5.2	-6.0	6.0
10. Compensation of employees	11.8	3.7	11.9	7.0	1.1	8.2	10.3	4.1	11.8	7.0	4.3	2.3	3.3	6.1	5.4	5.3	3.3	5.5
11. Intermediate consumption	24.3	22.3	-1.7	11.6	2.4	1.2	32.1	-2.9	2.0	17.8	-0.1	3.2	4.5	1.6	3.2	10.0	-3.9	1.9
12. Social transfers other than in kind	11.7	5.2	9.8	-4.2	18.2	10.5	7.5	8.7	6.4	13.4	7.7	0.6	4.3	1.9	2.3	2.8	0.6	1.5
13. Social transfers in kind via market producers	986.6	6.8	20.7	31.0	2.3	56.7	10.8	13.3	14.9	4.0	6.0	-2.6	3.2	4.7	5.0	3.8	3.0	3.8
14. Interest	19.3	32.3	-3.5	-22.0	-3.3	-13.9	-5.1	6.7	-0.7	7.0	-3.9	23.0	19.0	8.1	4.1	-3.3	-12.4	0.4
15. Subsidies	-9.0	3.1	-22.1	21.4	25.3	-26.4	12.3	1.6	53.4	-7.5	-15.2	-33.5	-13.3	17.0	-9.4	-10.8	-9.4	4.6
16. Other current expenditure 1)	0.0	0.8	0.5	1.0	-0.9	0.2	-0.5	0.1	-0.1	0.3	-0.2	-0.1	0.0	0.2	0.0	0.2	0.3	0.0
17. Total current expenditure	18.3	12.1	7.4	6.4	5.7	9.9	10.2	6.4	9.1	9.9	3.5	0.5	4.2	4.3	3.4	4.7	1.1	3.1
18. Gross saving 1)	-4.0	-1.1	-0.5	1.8	0.0	0.9	-1.4	0.8	0.2	-4.7	-0.8	3.1	-0.5	1.3	0.3	2.8	-1.9	0.3
19. Capital transfers received	2009.3	11.3	17.9	-79.5	765.5	11.5	110.6	72.0	-46.2	256.3	6.8	31.0	-7.7	23.4	-4.8	11.9	-89.8	0.0
20. Total revenue	7.9	9.1	5.9	11.5	6.3	12.8	6.4	9.5	9.0	-1.8	1.0	10.3	2.3	8.6	4.0	12.3	-6.0	3.9
21. Gross fixed capital formation	60.8	9.1	13.0	-14.1	3.6	26.4	22.6	-7.5	15.5	6.6	-1.7	9.8	-7.5	-0.8	22.1	67.0	-46.0	-3.1
22. Other capital expenditure 1)	1.1	3.7	1.0	-2.7	0.0	1.0	-0.9	0.0	0.2	1.1	-1.0	-0.2	-0.1	0.0	-0.4	0.8	-0.6	-0.3
23. Total expenditure	22.9	20.3	10.5	-1.8	5.5	14.2	8.7	5.0	10.2	12.0	0.9	0.9	2.9	3.9	3.9	12.4	-6.6	1.8
24. Tax burden	8.9	7.2	8.9	9.9	8.0	8.4	4.1	11.7	7.9	-7.1	2.7	6.6	1.7	8.9	5.6	6.5	1.7	3.6
25. Net lending (+) or net borrowing (-)	-6.4	-4.7	-1.7	5.4	0.4	-0.6	-0.7	1.6	-0.4	-5.5	0.4	3.4	-0.2	1.6	0.0	-0.3	0.5	0.8

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	3.3	6.4	8.1	2.7	2.3	2.9	3.6	1.9	2.3	7.9	7.5	4.1	4.3	2.7	2.7	3.0	2.4	1.6
2. Interest payments (% of GDP)	2.3	3.9	3.5	2.5	2.1	1.7	1.4	1.4	1.2	1.4	1.3	1.5	1.8	1.9	1.9	1.8	1.5	1.5
3. Implicit interest rate 2)	:	8.6	7.9	6.4	5.7	4.5	4.7	5.0	4.5	4.7	3.8	3.9	4.2	3.6	3.5	3.4	3.0	2.8
4. Nominal GDP growth rate	16.3	8.6	8.7	11.1	11.3	9.0	11.7	12.1	8.6	-6.6	5.6	4.5	2.8	2.0	2.3	3.3	3.2	4.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.3	6.4	8.1	2.7	2.3	2.9	3.6	1.9	2.3	7.9	7.5	4.1	4.3	2.7	2.7	3.0	2.4	1.6
6. Contribution of nominal GDP growth	:	-3.9	-3.8	-4.3	-4.2	-3.4	-3.5	-3.3	-2.4	2.0	-1.9	-1.8	-1.2	-1.0	-1.3	-1.7	-1.6	-2.3
7. Stock-flow adjustment 3)	:	-3.8	-9.6	0.3	1.0	-6.2	-3.2	0.5	-1.6	-2.1	-0.8	0.1	6.0	0.9	-2.5	-2.2	-0.3	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.0	2.5	4.6	0.2	0.2	1.2	2.1	0.6	1.1	6.4	6.2	2.6	2.5	0.8	0.8	1.2	0.9	0.2
9. Snow-ball effect	:	0.0	-0.3	-1.8	-2.1	-1.7	-2.1	-2.0	-1.1	3.4	-0.6	-0.2	0.6	0.9	0.7	0.1	-0.1	-0.9
10. Stock-flow adjustment 3)	:	-3.8	-9.6	0.3	1.0	-6.2	-3.2	0.5	-1.6	-2.1	-0.8	0.1	6.0	0.9	-2.5	-2.2	-0.3	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-1.3	-5.4	-1.3	-0.9	-6.7	-3.2	-0.9	-1.7	7.8	4.8	2.5	9.1	2.6	-1.1	-1.0	0.5	-0.7
12. Level of gross debt (end of year)	21.7	48.3	42.9	41.6	40.6	33.9	30.8	29.9	28.2	36.0	40.8	43.3	52.4	55.0	53.9	52.9	53.4	52.7

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

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

3) Line 7 = line 10.

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

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

Table 19A

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

Finland

(Mrd EURO-FIM)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.4	18.3	19.6	20.7	21.0	21.9	22.8	23.6	24.1	23.4	24.2	27.2	28.1	29.3	29.6	29.8	30.3	30.7
2. Current taxes on income and wealth	16.6	27.9	27.1	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	34.9	35.5
3. Social contributions	14.1	16.0	17.3	17.4	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	27.0	27.9	28.4
4. Of which actual social contributions	13.9	16.0	17.3	17.4	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	27.0	27.9	28.4
5. Other current revenue, including sales	10.0	12.1	13.5	14.0	15.1	15.8	17.2	19.2	21.5	20.2	20.8	21.9	22.4	22.6	22.4	22.6	23.2	23.9
6. Total current revenue	54.1	74.3	77.4	78.0	81.0	84.6	89.5	96.3	100.7	93.9	96.9	104.4	107.2	110.8	112.0	114.2	116.4	118.6
7. Government consumption expenditure	21.6	27.0	30.7	32.1	33.7	35.3	36.9	38.9	42.0	43.8	44.7	46.5	48.7	50.3	50.8	50.9	51.4	52.0
8. Collective consumption	8.0	9.7	10.9	11.2	11.6	12.1	12.5	13.3	14.3	14.9	15.0	15.3	15.8	16.7	16.7	16.6	16.5	16.4
9. Social transfers in kind	13.6	17.3	19.8	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	34.9	35.6
10. Compensation of employees	14.6	17.4	19.2	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	29.4	29.6
11. Intermediate consumption	8.0	10.2	12.1	12.8	13.7	14.4	15.4	16.5	18.3	19.6	20.5	21.4	22.5	23.4	23.6	23.9	24.4	25.3
12. Social transfers other than in kind	21.0	21.3	23.4	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	42.7	43.4
13. Social transfers in kind via market producers	1.4	2.1	2.6	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	5.9
14. Interest	3.8	3.7	3.0	2.8	2.7	2.7	2.6	2.7	2.7	2.4	2.5	2.7	2.8	2.6	2.5	2.5	2.5	2.4
15. Subsidies	2.6	2.0	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
16. Other current expenditure	2.4	3.4	3.5	3.8	3.9	4.2	4.4	4.5	4.8	5.1	5.3	5.6	5.7	6.1	6.2	5.9	5.7	5.4
17. Total current expenditure	53.7	60.1	65.9	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	113.3	114.8
18. Gross saving	0.5	14.1	11.5	9.3	9.5	10.1	12.3	15.9	14.8	2.8	2.0	5.4	3.6	2.9	1.9	2.6	3.1	3.9
19. Capital transfers received	0.2	0.5	0.6	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	0.9	1.0
20. Total revenue	54.3	74.8	78.0	78.6	81.6	85.3	90.2	96.9	101.6	94.6	97.6	105.0	107.9	111.6	112.7	115.0	117.3	119.6
21. Gross fixed capital formation	3.7	4.8	5.5	5.8	6.2	6.0	5.8	6.5	7.0	7.2	6.9	7.5	8.1	8.4	8.5	8.3	8.6	8.8
22. Other capital expenditure	2.8	0.5	0.6	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	0.8	0.8
23. Total expenditure	60.2	65.4	72.0	74.9	78.1	81.0	83.4	87.3	93.5	99.1	102.4	107.1	112.3	116.9	119.2	120.7	122.7	124.4
24. Tax burden	44.2	62.7	64.5	64.5	66.5	69.5	73.0	77.7	80.0	74.3	76.6	83.0	85.5	89.0	90.3	92.4	94.0	95.7
25. Net lending (+) or net borrowing (-)	-5.8	9.3	6.0	3.7	3.5	4.3	6.8	9.6	8.1	-4.6	-4.9	-2.1	-4.4	-5.3	-6.5	-5.7	-5.4	-4.8

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.6	13.4	13.2	13.7	13.2	13.3	13.2	12.7	12.4	12.9	12.9	13.8	14.1	14.4	14.4	14.4	14.4	14.4
2. Current taxes on income and wealth	16.8	20.5	18.2	17.1	17.0	16.9	16.8	17.0	16.8	15.5	15.4	15.9	15.6	16.2	16.5	16.8	16.6	16.6
3. Social contributions	14.3	11.8	11.6	11.5	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	13.0	13.3	13.3
4. Of which actual social contributions	14.1	11.7	11.6	11.5	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	13.0	13.3	13.3
5. Other current revenue, including sales	10.2	8.9	9.1	9.3	9.5	9.6	10.0	10.3	11.1	11.2	11.1	11.1	11.2	11.1	10.9	10.9	11.0	11.2
6. Total current revenue	54.9	54.5	52.2	51.4	51.1	51.5	51.9	51.6	52.0	51.9	51.8	53.0	53.7	54.5	54.6	55.1	55.3	55.4
7. Government consumption expenditure	21.9	19.8	20.7	21.2	21.3	21.5	21.4	20.9	21.7	24.2	23.9	23.6	24.4	24.7	24.7	24.6	24.4	24.3
8. Collective consumption	8.1	7.1	7.4	7.4	7.3	7.3	7.3	7.1	7.4	8.2	8.0	7.8	7.9	8.2	8.2	8.0	7.8	7.7
9. Social transfers in kind	13.8	12.7	13.3	13.8	13.9	14.2	14.1	13.7	14.3	16.0	15.9	15.9	16.5	16.5	16.6	16.6	16.6	16.6
10. Compensation of employees	14.8	12.8	12.9	13.2	13.2	13.3	13.1	12.6	12.9	14.3	14.1	13.9	14.3	14.3	14.2	14.0	14.0	13.8
11. Intermediate consumption	8.1	7.5	8.2	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	11.6	11.8
12. Social transfers other than in kind	21.3	15.7	15.8	16.1	15.9	15.7	15.3	14.5	14.7	17.3	17.5	17.2	18.1	18.9	19.6	20.1	20.3	20.3
13. Social transfers in kind via market producers	1.4	1.6	1.8	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	2.7
14. Interest	3.8	2.7	2.0	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	1.2	1.1
15. Subsidies	2.7	1.5	1.4	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	1.3
16. Other current expenditure	2.4	2.5	2.4	2.5	2.5	2.6	2.6	2.4	2.5	2.8	2.9	2.9	2.8	3.0	3.0	2.9	2.7	2.5
17. Total current expenditure	54.5	44.1	44.5	45.3	45.1	45.3	44.8	43.1	44.3	50.4	50.7	50.2	51.9	53.1	53.7	53.9	53.9	53.6
18. Gross saving	0.5	10.4	7.7	6.1	6.0	6.2	7.1	8.5	7.6	1.5	1.0	2.8	1.8	1.4	0.9	1.2	1.5	1.8
19. Capital transfers received	0.2	0.4	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	0.5
20. Total revenue	55.1	54.9	52.6	51.8	51.5	51.9	52.3	51.9	52.4	52.2	52.1	53.3	54.0	54.9	54.9	55.5	55.8	55.9
21. Gross fixed capital formation	3.7	3.5	3.7	3.8	3.9	3.7	3.4	3.5	3.6	4.0	3.7	3.8	4.0	4.2	4.1	4.0	4.1	4.1
22. Other capital expenditure	2.9	0.4	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
23. Total expenditure	61.1	48.0	48.5	49.4	49.3	49.3	48.3	46.8	48.3	54.8	54.8	54.4	56.2	57.5	58.1	58.3	58.3	58.1
24. Tax burden	44.9	46.0	43.5	42.5	42.0	42.3	42.3	41.6	41.3	41.1	40.9	42.2	42.8	43.7	44.0	44.6	44.7	44.7
25. Net lending (+) or net borrowing (-)	-5.9	6.9	4.1	2.4	2.2	2.6	3.9	5.1	4.2	-2.5	-2.6	-1.0	-2.2	-2.6	-3.2	-2.7	-2.5	-2.3

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	4.4	3.8	5.3	5.5	1.4	4.3	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	4.2	0.9	0.9	1.6	1.5
2. Current taxes on income and wealth	13.2	23.1	2.3	-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	0.4	1.7
3. Social contributions	-0.4	1.0	1.5	0.6	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.7	3.5	1.8
4. Of which actual social contributions	-0.4	1.2	1.5	0.6	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.7	3.5	1.8
5. Other current revenue, including sales	2.9	17.9	3.7	4.2	7.7	4.6	9.0	11.7	11.6	-6.0	3.2	5.2	2.2	1.0	-0.9	0.6	2.9	3.0
6. Total current revenue	5.6	11.9	3.1	0.8	3.9	4.5	5.8	7.5	4.6	-6.7	3.1	7.7	2.8	3.3	1.2	1.9	1.9	1.9
7. Government consumption expenditure	4.8	4.7	6.3	4.5	5.1	4.9	4.5	5.4	7.8	4.4	2.0	4.0	4.7	3.3	0.9	0.3	0.9	1.2
8. Collective consumption	5.2	2.6	5.4	3.0	3.5	3.7	4.0	6.1	7.2	4.6	0.9	1.5	3.6	5.5	0.3	-0.7	-0.8	-0.5
9. Social transfers in kind	4.6	6.0	6.8	5.4	5.9	5.5	4.8	5.0	8.2	4.3	2.5	5.3	5.3	2.3	1.2	0.7	1.7	2.0
10. Compensation of employees	5.2	4.5	5.6	4.4	4.2	4.5	3.2	4.0	6.3	3.4	2.5	3.8	4.1	2.0	0.1	-0.4	1.1	0.8
11. Intermediate consumption	5.3	5.9	9.6	5.6	6.5	5.5	6.6	7.6	10.5	7.1	5.0	4.3	5.0	4.2	0.8	1.0	2.4	3.5
12. Social transfers other than in kind	0.6	-1.4	6.1	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	2.7	1.6
13. Social transfers in kind via market producers	15.7	8.3	9.9	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	0.4	0.2
14. Interest	9.7	0.5	-18.4	-8.6	-2.5	-1.2	-2.7	2.7	2.4	-11.0	3.4	9.9	3.5	-9.9	-0.6	-0.9	-2.5	-2.6
15. Subsidies	-25.0	2.4	0.5	0.5	0.0	2.9	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	-0.3	5.4	-3.7	-0.3
16. Other current expenditure 1)	0.1	-0.1	0.0	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
17. Total current expenditure	2.6	2.3	4.9	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	1.5	1.3
18. Gross saving 1)	1.6	4.4	-0.7	-1.6	-0.1	0.2	0.9	1.4	-0.9	-6.1	-0.5	1.7	-0.9	-0.4	-0.5	0.3	0.2	0.3
19. Capital transfers received	48.9	15.2	16.4	-5.3	10.7	0.9	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-22.6	28.8	8.1	8.2
20. Total revenue	5.7	11.9	3.2	0.7	3.9	4.4	5.8	7.4	4.8	-6.9	3.2	7.6	2.8	3.4	1.0	2.1	2.0	2.0
21. Gross fixed capital formation	11.8	-3.2	11.2	6.8	6.3	-3.1	-2.8	10.9	7.4	2.9	-4.1	8.9	8.0	4.5	0.3	-1.7	2.9	3.0
22. Other capital expenditure 1)	-1.3	-0.4	0.0	-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
23. Total expenditure	0.9	1.2	5.2	4.0	4.4	3.7	3.0	4.6	7.1	6.0	3.3	4.5	4.9	4.1	2.0	1.2	1.6	1.4
24. Tax burden	6.2	10.9	3.0	0.0	3.2	4.4	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	4.0	1.5	2.4	1.7	1.7
25. Net lending (+) or net borrowing (-)	2.7	5.2	-0.9	-1.6	-0.2	0.4	1.3	1.2	-1.0	-6.7	-0.1	1.6	-1.1	-0.4	-0.6	0.4	0.2	0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	5.9	-5.0	-4.1	-2.4	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.7	2.5	2.3
2. Interest payments (% of GDP)	3.8	2.6	2.0	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	1.2	1.1
3. Implicit interest rate 2)	7.4	6.4	5.1	4.6	4.1	3.9	3.9	4.0	4.3	3.8	3.3	3.1	3.0	2.4	2.3	2.1	1.9	1.7
4. Nominal GDP growth rate	8.6	6.0	2.7	2.2	4.6	3.7	5.0	8.1	3.8	-6.5	3.4	5.2	1.5	1.8	0.9	1.0	1.5	1.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.9	-5.0	-4.1	-2.4	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.7	2.5	2.3
6. Contribution of nominal GDP growth	-4.4	-2.4	-1.1	-0.9	-1.9	-1.5	-1.9	-2.9	-1.3	2.3	-1.4	-2.3	-0.7	-0.9	-0.5	-0.6	-1.0	-1.1
7. Stock-flow adjustment 3)	-2.5	5.9	4.4	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.0	0.8	1.2	1.6	0.5	0.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-7.5	-6.1	-4.3	-3.9	-4.2	-5.4	-6.6	-5.6	1.2	1.3	-0.3	0.8	1.4	1.9	1.5	1.4	1.1
9. Snow-ball effect	-0.6	0.2	1.0	0.9	-0.2	0.1	-0.4	-1.4	0.1	3.6	0.0	-0.9	0.7	0.3	0.7	0.7	0.2	0.0
10. Stock-flow adjustment 3)	-2.5	5.9	4.4	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.0	0.8	1.2	1.6	0.5	0.5
(% of GDP)																		
11. Change in gross debt 5)	-1.0	-1.5	-0.7	2.6	-0.1	-2.7	-1.8	-4.2	-1.3	9.0	5.4	1.4	4.4	2.5	3.9	3.8	2.1	1.7
12. Level of gross debt (end of year)	55.1	41.0	40.2	42.8	42.7	40.0	38.2	34.0	32.7	41.7	47.1	48.5	52.9	55.5	59.3	63.1	65.2	66.9

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 20A

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

EA-19	(Mrd EUR)																	
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	694	906	961	990	1032	1081	1145	1202	1186	1140	1187	1232	1266	1285	1330	1369	1396	1439
2. Current taxes on income and wealth	640	869	878	875	911	967	1068	1162	1179	1060	1086	1141	1201	1238	1261	1308	1327	1372
3. Social contributions	952	1073	1148	1191	1225	1257	1308	1364	1418	1415	1440	1483	1510	1535	1568	1602	1642	1688
4. Of which actual social contributions	873	993	1063	1102	1134	1163	1212	1264	1313	1307	1330	1371	1396	1420	1452	1486	1524	1568
5. Other current revenue, including sales	287	312	342	343	358	377	402	427	458	466	480	501	511	522	522	518	524	533
6. Total current revenue	2573	3159	3329	3399	3525	3682	3923	4155	4240	4081	4193	4358	4487	4581	4681	4797	4888	5032
7. Government consumption expenditure	1139	1352	1496	1562	1618	1686	1761	1830	1926	2011	2040	2054	2066	2095	2128	2168	2219	2276
8. Collective consumption	471	545	590	612	636	656	680	702	740	769	774	778	782	792	795	805	821	838
9. Social transfers in kind	668	808	906	949	982	1030	1081	1128	1186	1242	1265	1275	1284	1303	1333	1363	1399	1439
10. Compensation of employees	611	717	782	814	839	870	901	931	973	1010	1021	1024	1021	1033	1045	1058	1079	1097
11. Intermediate consumption	261	313	352	366	385	408	425	449	477	504	514	519	527	532	536	546	560	577
12. Social transfers other than in kind	937	1088	1195	1247	1291	1331	1374	1418	1482	1582	1620	1640	1680	1720	1754	1792	1834	1880
13. Social transfers in kind via market producers	273	329	371	389	401	417	444	463	487	516	530	538	546	562	580	600	621	643
14. Interest	300	266	261	251	246	246	251	269	283	260	262	292	297	278	268	251	243	238
15. Subsidies	96	99	106	105	102	101	105	111	116	135	138	135	132	135	151	159	163	166
16. Other current expenditure	122	158	168	178	183	196	203	209	225	228	236	238	242	258	255	254	262	270
17. Total current expenditure	2601	2971	3235	3350	3447	3570	3702	3850	4044	4235	4321	4387	4445	4517	4589	4660	4762	4871
18. Gross saving	-28	188	94	48	78	112	221	305	197	-154	-128	-28	42	64	91	138	127	161
19. Capital transfers received	30	32	35	57	50	47	43	43	37	44	37	43	43	50	48	51	52	50
20. Total revenue	2603	3191	3364	3456	3576	3728	3967	4199	4278	4124	4229	4401	4530	4631	4729	4848	4941	5082
21. Gross fixed capital formation	187	220	233	252	257	266	285	302	321	338	324	305	287	283	277	284	285	295
22. Other capital expenditure	237	19	103	103	113	111	112	106	121	133	174	119	157	127	124	120	100	94
23. Total expenditure	3025	3210	3571	3706	3817	3947	4099	4259	4486	4706	4819	4811	4890	4927	4990	5064	5146	5260
24. Tax burden	2229	2790	2925	3008	3112	3243	3455	3659	3707	3539	3630	3776	3891	3976	4076	4200	4297	4427
25. Net lending (+) or net borrowing (-)	-422	-19	-206	-250	-241	-219	-132	-60	-208	-581.00	-589	-410	-360	-296	-261	-215	-205	-178

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	12.1	12.9	12.6	12.6	12.6	12.8	12.9	12.8	12.3	12.3	12.4	12.6	12.9	12.9	13.1	13.1	13.0	13.0
2. Current taxes on income and wealth	11.1	12.4	11.5	11.2	11.2	11.4	12.0	12.4	12.2	11.4	11.4	11.6	12.2	12.5	12.5	12.6	12.4	12.4
3. Social contributions	16.6	15.3	15.1	15.2	15.0	14.9	14.7	14.5	14.7	15.2	15.1	15.1	15.4	15.5	15.5	15.4	15.3	15.3
4. Of which actual social contributions	15.2	14.1	14.0	14.1	13.9	13.7	13.6	13.4	13.6	14.1	13.9	14.0	14.2	14.3	14.4	14.3	14.2	14.2
5. Other current revenue, including sales	5.0	4.4	4.5	4.4	4.4	4.5	4.5	4.5	4.8	5.0	5.0	5.1	5.2	5.3	5.2	5.0	4.9	4.8
6. Total current revenue	44.8	44.9	43.7	43.4	43.2	43.5	44.1	44.2	44.0	43.9	43.9	44.5	45.6	46.1	46.3	46.1	45.6	45.6
7. Government consumption expenditure	19.8	19.2	19.7	19.9	19.8	19.9	19.8	19.5	20.0	21.7	21.4	21.0	21.0	21.1	21.0	20.8	20.7	20.6
8. Collective consumption	8.2	7.7	7.8	7.8	7.8	7.8	7.6	7.5	7.7	8.3	8.1	7.9	8.0	8.0	7.9	7.7	7.7	7.6
9. Social transfers in kind	11.6	11.5	11.9	12.1	12.0	12.2	12.1	12.0	12.3	13.4	13.3	13.0	13.1	13.1	13.2	13.1	13.1	13.0
10. Compensation of employees	10.6	10.2	10.3	10.4	10.3	10.3	10.1	9.9	10.1	10.9	10.7	10.5	10.4	10.4	10.3	10.2	10.1	9.9
11. Intermediate consumption	4.5	4.5	4.6	4.7	4.7	4.8	4.8	4.8	5.0	5.4	5.4	5.3	5.4	5.4	5.3	5.2	5.2	5.2
12. Social transfers other than in kind	16.3	15.5	15.7	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	17.0
13. Social transfers in kind via market producers	4.8	4.7	4.9	5.0	4.9	4.9	5.0	4.9	5.1	5.6	5.5	5.5	5.6	5.7	5.7	5.8	5.8	5.8
14. Interest	5.2	3.8	3.4	3.2	3.0	2.9	2.8	2.9	2.9	2.8	2.8	3.0	3.0	2.8	2.7	2.4	2.3	2.2
15. Subsidies	1.7	1.4	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
16. Other current expenditure	2.1	2.2	2.2	2.3	2.2	2.3	2.3	2.2	2.3	2.5	2.5	2.4	2.5	2.6	2.5	2.4	2.5	2.4
17. Total current expenditure	45.3	42.2	42.5	42.8	42.2	42.2	41.6	41.0	42.0	45.6	45.3	44.8	45.2	45.5	45.4	44.7	44.5	44.1
18. Gross saving	-0.5	2.7	1.2	0.6	1.0	1.3	2.5	3.2	2.0	-1.7	-1.3	-0.3	0.4	0.6	0.9	1.3	1.2	1.5
19. Capital transfers received	0.5	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	0.4
20. Total revenue	45.3	45.4	44.2	44.1	43.8	44.1	44.6	44.7	44.4	44.4	44.3	44.9	46.1	46.6	46.8	46.6	46.1	46.0
21. Gross fixed capital formation	3.3	3.1	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	2.7	2.7
22. Other capital expenditure	4.1	0.3	1.4	1.3	1.4	1.3	1.3	1.1	1.3	1.4	1.8	1.2	1.6	1.3	1.2	1.2	0.9	0.9
23. Total expenditure	52.6	45.6	46.9	47.3	46.8	46.7	46.0	45.3	46.6	50.7	50.5	49.1	49.7	49.6	49.3	48.6	48.0	47.6
24. Tax burden	38.8	39.7	38.4	38.4	38.1	38.3	38.8	38.9	38.5	38.1	38.0	38.5	39.6	40.0	40.3	40.3	40.1	40.1
25. Net lending (+) or net borrowing (-)	-7.3	-0.3	-2.7	-3.2	-3.0	-2.6	-1.5	-0.6	-2.2	-6.3	-6.2	-4.2	-3.7	-3.0	-2.6	-2.1	-1.9	-1.6

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	5.3	3.6	3.5	3.0	4.2	4.8	6.0	5.0	-1.4	-3.9	4.2	3.8	2.7	1.5	3.5	3.0	2.0	3.1
2. Current taxes on income and wealth	7.2	5.9	-0.1	-0.3	4.1	6.2	10.4	8.8	1.4	-10.1	2.4	5.1	5.2	3.1	1.8	3.8	1.4	3.4
3. Social contributions	5.3	3.0	3.5	3.7	2.9	2.6	4.1	4.3	4.0	-0.2	1.8	3.0	1.8	1.7	2.1	2.2	2.5	2.8
4. Of which actual social contributions	6.5	3.3	3.4	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	2.5	2.9
5. Other current revenue, including sales	3.6	4.2	1.1	0.0	4.4	5.3	6.8	6.2	7.3	1.7	2.9	4.5	1.9	2.2	0.1	-0.9	1.2	1.8
6. Total current revenue	5.6	4.1	2.3	2.1	3.7	4.4	6.6	5.9	2.0	-3.8	2.7	3.9	3.0	2.1	2.2	2.5	1.9	2.9
7. Government consumption expenditure	4.8	4.5	5.3	4.4	3.6	4.2	4.5	3.9	5.2	4.4	1.4	0.7	0.6	1.4	1.6	1.9	2.3	2.6
8. Collective consumption	4.5	3.4	4.3	3.8	3.8	3.1	3.7	3.3	5.4	3.9	0.7	0.5	0.4	1.2	0.4	1.2	1.9	2.1
9. Social transfers in kind	4.9	5.3	6.0	4.8	3.4	4.8	5.0	4.4	5.1	4.8	1.8	0.8	0.7	1.5	2.3	2.3	2.6	2.9
10. Compensation of employees	5.1	3.7	4.7	4.0	3.1	3.7	3.5	3.3	4.6	3.7	1.1	0.3	-0.3	1.2	1.2	1.2	2.0	1.7
11. Intermediate consumption	5.1	5.0	6.1	4.0	5.3	5.8	4.3	5.6	6.2	5.7	2.0	0.9	1.6	0.8	0.9	1.8	2.6	2.9
12. Social transfers other than in kind	5.6	2.0	5.2	4.4	3.5	3.1	3.2	3.2	4.5	6.8	2.4	1.2	2.4	2.4	2.0	2.2	2.3	2.6
13. Social transfers in kind via market producers	4.4	6.1	6.1	5.0	3.0	4.2	6.3	4.3	5.4	5.8	2.7	1.6	1.5	2.8	3.3	3.5	3.4	3.6
14. Interest	5.9	1.9	-3.6	-3.7	-1.9	0.0	1.7	7.2	5.2	-8.1	1.0	11.4	1.5	-6.3	-3.5	-6.5	-3.1	-2.0
15. Subsidies	0.3	0.8	2.0	-1.4	-2.4	-1.1	4.5	5.5	4.5	16.1	2.1	-2.4	-1.8	2.2	11.7	5.0	2.6	1.9
16. Other current expenditure 1)	0.0	0.0	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0	0.0	0.1	-0.1	-0.1	0.0	0.0
17. Total current expenditure	5.2	3.4	4.3	3.6	2.9	3.6	3.7	4.0	5.0	4.7	2.0	1.5	1.3	1.6	1.6	1.5	2.2	2.3
18. Gross saving 1)	0.2	0.2	-0.8	-0.6	0.3	0.4	1.2	0.8	-1.2	-3.7	0.3	1.1	0.7	0.2	0.3	0.4	-0.1	0.3
19. Capital transfers received	-9.5	-5.6	19.9	61.3	-11.9	-7.0	-7.4	0.1	-13.9	16.9	-16.3	16.9	0.0	17.3	-3.7	5.8	2.6	-5.6
20. Total revenue	5.4	4.0	2.4	2.7	3.5	4.3	6.4	5.8	1.9	-3.6	2.5	4.1	2.9	2.2	2.1	2.5	1.9	2.8
21. Gross fixed capital formation	2.4	4.2	0.4	8.1	2.0	3.5	7.0	6.2	6.1	5.4	-4.1	-5.9	-5.9	-1.5	-2.1	2.4	0.5	3.5
22. Other capital expenditure 1)	-2.9	-1.0	0.0	0.0	0.1	-0.1	-0.1	-0.1	0.1	0.2	0.4	-0.6	0.4	-0.3	-0.1	-0.1	-0.2	-0.1
23. Total expenditure	-0.8	1.2	4.0	3.8	3.0	3.4	3.9	3.9	5.3	4.9	2.4	-0.2	1.6	0.8	1.3	1.5	1.6	2.2
24. Tax burden	6.1	4.2	2.5	2.9	3.4	4.2	6.5	5.9	1.3	-4.5	2.6	4.0	3.0	2.2	2.5	3.0	2.3	3.0
25. Net lending (+) or net borrowing (-)	3.0	1.2	-0.7	-0.5	0.2	0.4	1.1	0.9	-1.5	-4.1	0.1	2.0	0.5	0.7	0.4	0.5	0.2	0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	7.3	2.0	2.7	3.2	3.0	2.6	1.5	0.6	2.2	6.3	6.2	4.2	3.7	3.0	2.6	2.1	1.9	1.6
2. Interest payments (% of GDP)	5.2	3.7	3.4	3.2	3.0	2.9	2.8	2.9	2.9	2.8	2.8	3.0	3.0	2.8	2.7	2.4	2.3	2.2
3. Implicit interest rate 2)	:	5.7	5.3	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	2.5	2.4
4. Nominal GDP growth rate	4.8	4.6	3.5	2.9	4.3	3.6	5.2	5.6	2.5	-3.6	2.8	2.7	0.4	1.0	1.8	3.0	2.9	3.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.3	2.0	2.7	3.2	3.0	2.6	1.5	0.6	2.2	6.3	6.2	4.2	3.7	3.0	2.6	2.1	1.9	1.6
6. Contribution of nominal GDP growth	:	-3.0	-2.2	-1.9	-2.8	-2.4	-3.4	-3.6	-1.6	2.5	-2.1	-2.2	-0.3	-0.9	-1.7	-2.7	-2.6	-2.8
7. Stock-flow adjustment 3)	:	-0.1	-0.6	-0.1	0.2	0.6	0.1	0.5	3.0	1.0	1.7	0.6	1.3	0.0	0.1	-0.9	0.0	0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-1.6	-0.7	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
9. Snow-ball effect	:	0.7	1.2	1.3	0.2	0.5	-0.6	-0.7	1.4	5.3	0.6	0.8	2.7	1.9	1.0	-0.3	-0.3	-0.6
10. Stock-flow adjustment 3)	:	-0.1	-0.6	-0.1	0.2	0.6	0.1	0.5	3.0	1.0	1.7	0.6	1.3	0.0	0.1	-0.9	0.0	0.1
(% of GDP)																		
11. Change in gross debt 5)	:	-1.1	-0.1	1.2	0.3	0.7	-1.9	-2.4	3.6	9.8	5.7	2.6	4.6	2.1	1.0	-1.5	-0.7	-1.1
12. Level of gross debt (end of year)	70.8	67.0	66.8	68.1	68.4	69.2	67.3	64.9	68.5	78.3	84.1	86.7	91.3	93.4	94.4	92.9	92.2	91.1

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

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

3) Line 7 = line 10.

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

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

Table 21A

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

Bulgaria

(Mrd BGN)

	1995	2000	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.11	3.78	4.18	5.20	6.50	7.56	8.93	8.93	12.19	10.42	10.56	11.04	12.18	12.59	12.34	13.41	13.85	14.36
2. Current taxes on income and wealth	0.08	1.86	2.07	2.15	2.29	2.12	2.47	2.47	4.25	3.83	3.62	3.71	3.84	4.19	4.53	4.76	4.90	5.04
3. Social contributions	0.09	2.97	3.18	3.69	4.08	4.42	4.30	4.30	5.39	5.27	4.97	5.42	5.60	6.12	6.58	6.97	7.21	7.70
4. Of which actual social contributions	0.08	2.97	3.18	3.69	4.08	4.42	4.30	4.30	5.39	5.27	4.97	5.42	5.60	6.12	6.58	6.97	7.21	7.70
5. Other current revenue, including sales	0.06	2.68	3.47	2.88	3.36	3.52	3.10	3.10	5.56	5.40	4.52	4.58	5.05	5.83	4.98	4.30	5.38	5.33
6. Total current revenue	0.33	11.29	12.89	13.92	16.24	17.62	18.79	18.79	27.39	24.92	23.67	24.75	26.66	28.72	28.43	29.43	31.33	32.43
7. Government consumption expenditure	0.15	5.59	6.74	7.55	8.21	8.84	10.01	10.01	12.81	12.08	11.71	12.13	12.48	13.65	13.78	14.06	14.27	14.82
8. Collective consumption	0.07	3.13	3.43	3.81	4.27	4.74	5.32	5.32	6.48	6.21	5.88	6.00	6.21	6.96	6.73	6.89	7.06	7.35
9. Social transfers in kind	0.08	2.46	3.31	3.74	3.94	4.09	4.68	4.68	6.33	5.87	5.82	6.13	6.27	6.69	7.05	7.17	7.21	7.47
10. Compensation of employees	0.09	2.83	3.15	3.66	4.03	4.33	4.57	4.57	6.41	6.84	6.77	6.98	7.10	7.78	7.96	8.03	8.27	8.51
11. Intermediate consumption	0.06	2.26	2.75	2.95	3.28	3.84	3.80	3.80	5.01	4.25	4.24	4.41	4.41	4.67	4.58	5.02	4.73	4.80
12. Social transfers other than in kind	0.09	3.39	3.95	4.03	4.46	4.81	5.27	5.27	7.01	8.27	8.86	8.92	9.08	9.74	10.23	10.61	10.90	11.20
13. Social transfers in kind via market producers	0.00	0.12	0.50	0.58	0.56	0.54	0.60	0.60	1.11	1.15	1.22	1.47	1.53	1.62	1.88	1.71	2.10	2.35
14. Interest	0.12	1.14	0.75	0.80	0.76	0.73	0.69	0.69	0.61	0.53	0.52	0.58	0.66	0.61	0.72	0.82	0.92	0.94
15. Subsidies	0.01	0.28	0.29	0.36	0.39	0.35	0.37	0.37	0.80	0.81	0.85	0.73	0.73	1.07	1.12	1.08	1.15	1.17
16. Other current expenditure	0.02	0.25	0.46	0.39	0.52	0.78	0.57	0.57	1.91	3.11	0.91	1.24	1.48	1.78	1.26	1.78	1.30	1.43
17. Total current expenditure	0.39	10.26	11.86	12.76	13.99	15.37	15.87	15.87	22.86	24.96	23.37	24.33	24.99	27.26	27.76	29.05	29.38	30.38
18. Gross saving	-0.06	1.03	1.02	1.17	2.25	2.25	2.92	2.92	4.53	-0.04	0.31	0.42	1.67	1.46	0.67	0.39	1.96	2.04
19. Capital transfers received	0.00	0.03	0.04	0.06	0.09	0.13	0.22	0.22	0.77	0.86	1.04	0.98	1.36	1.81	2.19	3.54	1.27	1.53
20. Total revenue	0.33	11.32	12.93	13.99	16.32	17.75	19.01	19.01	28.16	25.78	24.72	25.73	28.02	30.53	30.62	32.97	32.60	33.96
21. Gross fixed capital formation	0.01	1.09	1.16	1.19	1.41	1.73	2.23	2.23	4.06	3.62	3.43	2.76	2.80	3.32	4.36	5.40	4.45	4.45
22. Other capital expenditure	0.00	0.12	0.30	0.19	0.18	0.18	-0.06	-0.06	0.09	0.17	0.25	0.23	0.48	0.28	3.06	0.30	0.52	0.56
23. Total expenditure	0.40	11.47	13.32	14.13	15.58	17.28	18.05	18.05	27.01	28.74	27.04	27.32	28.28	30.86	35.18	34.74	34.34	35.39
24. Tax burden	0.27	8.64	9.46	11.11	12.96	14.22	15.91	15.91	22.36	19.82	19.45	20.46	21.80	22.97	23.48	25.72	26.55	27.70
25. Net lending (+) or net borrowing (-)	-0.07	-0.15	-0.39	-0.14	0.74	0.47	0.97	0.97	1.16	-2.96	-2.33	-1.59	-0.25	-0.33	-4.55	-1.77	-1.74	-1.43

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	11.1	13.5	12.3	14.3	15.8	16.1	16.7	16.7	16.7	14.3	14.3	13.8	14.9	15.4	14.8	15.5	15.7	15.7
2. Current taxes on income and wealth	8.0	6.7	6.1	5.9	5.6	4.5	4.6	4.6	5.8	5.3	4.9	4.6	4.7	5.1	5.4	5.5	5.6	5.5
3. Social contributions	8.9	10.6	9.3	10.1	9.9	9.4	8.0	8.0	7.4	7.2	6.7	6.8	6.9	7.5	7.9	8.1	8.2	8.4
4. Of which actual social contributions	8.7	10.6	9.3	10.1	9.9	9.4	8.0	8.0	7.4	7.2	6.7	6.8	6.9	7.5	7.9	8.1	8.2	8.4
5. Other current revenue, including sales	5.8	9.6	10.2	7.9	8.2	7.5	5.8	5.8	7.6	7.4	6.1	5.7	6.2	7.1	6.0	5.0	6.1	5.8
6. Total current revenue	33.9	40.4	37.9	38.1	39.5	37.5	35.1	35.1	37.5	34.2	32.1	30.9	32.7	35.0	34.0	34.1	35.5	35.5
7. Government consumption expenditure	15.1	20.0	19.8	20.7	20.0	18.8	18.7	18.7	17.5	16.6	15.9	15.1	15.3	16.6	16.5	16.3	16.2	16.2
8. Collective consumption	7.3	11.2	10.1	10.4	10.4	10.1	9.9	9.9	8.9	8.5	8.0	7.5	7.6	8.5	8.1	8.0	8.0	8.0
9. Social transfers in kind	7.8	8.8	9.7	10.3	9.6	8.7	8.8	8.8	8.7	8.1	7.9	7.7	7.7	8.2	8.4	8.3	8.2	8.2
10. Compensation of employees	8.8	10.1	9.3	10.0	9.8	9.2	8.5	8.5	8.8	9.4	9.2	8.7	8.7	9.5	9.5	9.3	9.4	9.3
11. Intermediate consumption	6.3	8.1	8.1	8.1	8.0	8.2	7.1	7.1	6.9	5.8	5.7	5.5	5.4	5.7	5.5	5.8	5.4	5.3
12. Social transfers other than in kind	9.1	12.1	11.6	11.0	10.8	10.2	9.9	9.9	9.6	11.4	12.0	11.1	11.1	11.9	12.2	12.3	12.4	12.2
13. Social transfers in kind via market producers	0.0	0.4	1.5	1.6	1.4	1.2	1.1	1.1	1.5	1.6	1.7	1.8	1.9	2.0	2.3	2.0	2.4	2.6
14. Interest	12.8	4.1	2.2	2.2	1.8	1.6	1.3	1.3	0.8	0.7	0.7	0.7	0.8	0.7	0.9	1.0	1.0	1.0
15. Subsidies	1.0	1.0	0.8	1.0	0.9	0.7	0.7	0.7	1.1	1.1	1.2	0.9	0.9	1.3	1.3	1.2	1.3	1.3
16. Other current expenditure	2.3	0.9	1.4	1.1	1.3	1.7	1.1	1.1	2.6	4.3	1.2	1.5	1.8	2.2	1.5	2.1	1.5	1.6
17. Total current expenditure	40.3	36.8	34.9	34.9	34.0	32.7	29.7	29.7	31.3	34.3	31.7	30.4	30.7	33.3	33.2	33.6	33.3	33.2
18. Gross saving	-6.5	3.7	3.0	3.2	5.5	4.8	5.5	5.5	6.2	-0.1	0.4	0.5	2.0	1.8	0.8	0.4	2.2	2.2
19. Capital transfers received	0.2	0.1	0.1	0.2	0.2	0.3	0.4	0.4	1.1	1.2	1.4	1.2	1.7	2.2	2.6	4.1	1.4	1.7
20. Total revenue	34.0	40.6	38.0	38.3	39.7	37.8	35.5	35.5	38.5	35.4	33.5	32.1	34.4	37.2	36.6	38.2	37.0	37.2
21. Gross fixed capital formation	0.9	3.9	3.4	3.3	3.4	3.7	4.2	4.2	5.5	5.0	4.7	3.4	3.4	4.1	5.2	6.2	5.0	4.9
22. Other capital expenditure	0.1	0.4	0.9	0.5	0.4	0.4	-0.1	-0.1	0.1	0.2	0.3	0.3	0.6	0.3	3.7	0.4	0.6	0.6
23. Total expenditure	41.3	41.1	39.2	38.7	37.9	36.8	33.7	33.7	36.9	39.5	36.7	34.1	34.7	37.6	42.1	40.2	38.9	38.7
24. Tax burden	28.0	30.9	27.8	30.4	31.5	30.3	29.7	29.7	30.6	27.2	26.4	25.5	26.7	28.0	28.1	29.8	30.1	30.3
25. Net lending (+) or net borrowing (-)	-7.2	-0.5	-1.2	-0.4	1.8	1.0	1.8	1.8	1.6	-4.1	-3.2	-2.0	-0.3	-0.4	-5.4	-2.1	-2.0	-1.6

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	82.6	17.1	2.6	24.6	25.0	16.2	18.0	18.0	20.2	-14.5	1.4	4.5	10.3	3.3	-2.0	8.6	3.3	3.7
2. Current taxes on income and wealth	107.5	1.3	-7.9	4.0	6.5	-7.5	16.8	16.8	-7.5	-9.7	-5.5	2.6	3.5	9.0	8.2	5.1	2.9	2.9
3. Social contributions	71.2	19.9	6.7	16.3	10.5	8.4	-2.8	-2.8	10.3	-2.2	-5.8	9.0	3.3	9.3	7.5	5.9	3.5	6.8
4. Of which actual social contributions	70.3	24.4	6.7	16.3	10.5	8.4	-2.8	-2.8	10.3	-2.2	-5.8	9.0	3.3	9.3	7.5	5.9	3.5	6.8
5. Other current revenue, including sales	58.1	14.2	-1.3	-17.0	16.8	4.6	-12.0	-12.0	35.3	-3.0	-16.2	1.2	10.2	15.4	-14.4	-13.8	25.1	-0.9
6. Total current revenue	81.3	14.2	0.7	8.1	16.6	8.5	6.7	6.7	15.4	-9.0	-5.0	4.5	7.7	7.7	-1.0	3.5	6.5	3.5
7. Government consumption expenditure	47.1	15.3	9.3	12.1	8.7	7.7	13.2	13.2	15.5	-5.7	-3.1	3.6	2.9	9.4	1.0	2.0	1.5	3.8
8. Collective consumption	47.7	26.8	8.0	11.1	12.0	11.2	12.2	12.2	6.0	-4.2	-5.2	2.0	3.6	12.0	-3.3	2.3	2.5	4.0
9. Social transfers in kind	46.6	3.5	10.7	13.1	5.4	3.8	14.4	14.4	27.2	-7.2	-0.9	5.3	2.2	6.7	5.4	1.8	0.5	3.7
10. Compensation of employees	49.7	10.8	18.7	16.0	10.1	7.4	5.6	5.6	19.5	6.7	-1.1	3.1	1.8	9.5	2.3	1.0	2.9	3.0
11. Intermediate consumption	63.7	20.7	26.0	7.1	11.0	17.2	-0.9	-0.9	10.3	-15.1	-0.2	4.1	-0.1	5.9	-1.8	9.4	-5.8	1.6
12. Social transfers other than in kind	83.3	24.7	11.0	1.9	10.7	7.8	9.7	9.7	21.6	18.0	7.1	0.8	1.8	7.2	5.1	3.7	2.7	2.7
13. Social transfers in kind via market producers	-	462.0	-41.0	16.5	-4.6	-2.6	10.5	10.5	46.2	4.0	5.9	19.9	4.2	6.2	16.1	-9.5	23.0	12.0
14. Interest	176.3	28.5	-41.8	5.9	-4.7	-3.7	-5.6	-5.6	-13.9	-13.1	-1.9	11.7	13.1	-6.8	17.9	13.8	12.0	2.0
15. Subsidies	49.9	-27.7	-0.9	23.9	9.5	-10.6	7.4	7.4	59.3	1.3	5.2	-14.5	0.5	46.0	5.0	-3.5	6.5	2.0
16. Other current expenditure 1)	-1.4	-0.4	0.1	-0.3	0.2	0.4	-0.6	-0.6	0.8	1.6	-3.0	0.3	0.3	0.3	-0.7	0.6	-0.6	0.1
17. Total current expenditure	95.3	17.1	5.7	7.5	9.7	9.9	3.3	3.3	21.6	9.2	-6.4	4.1	2.7	9.1	1.8	4.6	1.1	3.4
18. Gross saving 1)	-2.9	-0.9	-2.1	0.2	2.3	-0.7	0.7	0.7	-1.5	-6.2	0.5	0.1	1.5	-0.3	-1.0	-0.4	1.8	0.0
19. Capital transfers received	52.9	10.2	7.1	51.2	34.1	56.4	65.2	65.2	-13.9	11.0	21.2	-5.9	38.5	33.5	20.9	61.3	-64.2	21.1
20. Total revenue	81.1	14.2	0.7	8.2	16.7	8.8	7.1	7.1	14.3	-8.5	-4.1	4.1	8.9	8.9	0.3	7.7	-1.1	4.2
21. Gross fixed capital formation	34.4	6.1	-3.3	2.5	19.1	22.2	29.0	29.0	22.1	-10.9	-5.1	-19.7	1.5	18.8	31.1	23.8	-17.5	0.0
22. Other capital expenditure 1)	-0.1	0.0	0.6	-0.4	-0.1	-0.1	-0.5	-0.5	-2.7	0.1	0.1	0.0	0.3	-0.3	3.3	-3.3	0.2	0.0
23. Total expenditure	93.7	16.0	6.5	6.1	10.3	10.9	4.4	4.4	12.8	6.4	-5.9	1.0	3.5	9.1	14.0	-1.2	-1.2	3.1
24. Tax burden	85.7	15.5	1.4	17.4	16.6	9.7	11.9	11.9	11.5	-11.3	-1.9	5.2	6.5	5.4	2.2	9.5	3.2	4.3
25. Net lending (+) or net borrowing (-)	-2.6	-0.6	-2.2	0.8	2.2	-0.8	0.8	0.8	0.5	-5.6	0.9	1.2	1.7	-0.1	-5.0	3.4	0.1	0.4

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	7.2	-1.1	1.2	0.4	-1.8	-1.0	-1.8	-1.8	-1.6	4.1	3.2	2.0	0.3	0.4	5.4	2.1	2.0	1.6
2. Interest payments (% of GDP)	12.8	4.2	2.2	2.2	1.8	1.6	1.3	1.3	0.8	0.7	0.7	0.7	0.8	0.7	0.9	1.0	1.0	1.0
3. Implicit interest rate 2)	:	6.5	3.8	4.6	4.8	5.0	5.5	5.5	5.9	5.6	5.2	5.1	5.4	4.5	5.2	3.6	4.0	3.8
4. Nominal GDP growth rate	67.0	10.6	10.0	7.5	12.6	14.2	14.0	14.0	14.3	-0.3	1.3	8.6	1.8	0.5	2.0	3.3	2.1	3.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.2	-1.1	1.2	0.4	-1.8	-1.0	-1.8	-1.8	-1.6	4.1	3.2	2.0	0.3	0.4	5.4	2.1	2.0	1.6
6. Contribution of nominal GDP growth	:	-6.8	-5.9	-3.6	-4.9	-4.5	-3.3	-3.3	-2.0	0.0	-0.2	-1.2	-0.3	-0.1	-0.3	-0.9	-0.5	-1.0
7. Stock-flow adjustment 3)	:	1.4	-8.8	-4.5	-1.1	-3.7	-0.6	-0.6	0.4	-3.4	-1.2	-0.9	1.4	-0.1	4.8	-1.5	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-5.6	-5.2	-1.1	-1.8	-3.6	-2.6	-3.1	-3.1	-2.4	3.3	2.4	1.3	-0.5	-0.3	4.6	1.1	0.9	0.5
9. Snow-ball effect	:	-2.6	-3.7	-1.4	-3.0	-2.9	-2.0	-2.0	-1.2	0.8	0.5	-0.5	0.5	0.7	0.5	0.1	0.5	0.0
10. Stock-flow adjustment 3)	:	1.4	-8.8	-4.5	-1.1	-3.7	-0.6	-0.6	0.4	-3.4	-1.2	-0.9	1.4	-0.1	4.8	-1.5	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-6.5	-13.6	-7.6	-7.7	-9.2	-5.7	-5.7	-3.2	0.7	1.8	-0.2	1.5	0.3	9.9	-0.3	1.4	0.6
12. Level of gross debt (end of year)	:	64.7	51.1	43.5	35.8	26.6	20.9	20.9	13.0	13.7	15.5	15.3	16.8	17.1	27.0	26.7	28.1	28.7

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

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

3) Line 7 = line 10.

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

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

Table 22A

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

Czech Republic

(Mrd CZK)

	1995	2000	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	180	250	270	287	333	351	361	361	416	424	441	481	502	522	511	558	576	600
2. Current taxes on income and wealth	140	180	224	247	268	275	295	295	306	271	262	282	282	294	315	329	338	355
3. Social contributions	226	342	398	421	453	482	525	525	599	560	578	593	600	607	629	663	691	718
4. Of which actual social contributions	225	342	398	421	452	482	524	524	599	559	577	592	599	606	628	662	690	717
5. Other current revenue, including sales	69	100	122	132	142	142	150	150	176	186	187	217	222	232	231	240	230	238
6. Total current revenue	614	872	1014	1088	1195	1250	1331	1331	1497	1441	1467	1572	1607	1654	1686	1789	1835	1911
7. Government consumption expenditure	314	462	560	612	634	665	700	700	766	812	810	813	804	826	849	890	898	929
8. Collective consumption	156	239	277	307	308	335	357	357	388	404	402	387	375	388	395	419	411	422
9. Social transfers in kind	157	223	282	305	326	329	342	342	378	408	408	427	429	438	454	470	487	506
10. Compensation of employees	108	155	192	214	222	238	253	253	280	293	286	350	359	367	380	398	415	435
11. Intermediate consumption	93	132	162	184	184	189	205	205	222	230	227	281	259	270	274	286	298	304
12. Social transfers other than in kind	171	293	333	345	359	374	407	407	475	509	517	527	533	545	556	568	588	606
13. Social transfers in kind via market producers	75	115	145	153	163	170	174	174	199	219	222	124	130	133	140	144	150	155
14. Interest	16	18	29	29	33	35	36	36	40	49	53	53	58	55	56	48	46	48
15. Subsidies	40	60	56	68	59	55	61	61	64	76	79	91	91	96	99	102	107	111
16. Other current expenditure	18	27	29	27	44	54	59	59	74	75	81	84	88	91	92	97	100	103
17. Total current expenditure	521	801	947	1021	1065	1116	1195	1195	1354	1451	1465	1510	1518	1556	1596	1643	1704	1762
18. Gross saving	94	70	67	67	130	134	136	136	143	-10	2	62	88	98	89	146	131	149
19. Capital transfers received	8	4	4	92	10	11	21	21	30	54	57	54	40	41	53	97	41	42
20. Total revenue	622	875	1018	1180	1206	1261	1352	1352	1528	1494	1524	1626	1646	1695	1739	1886	1876	1953
21. Gross fixed capital formation	84	99	99	203	143	161	171	171	199	218	187	181	169	152	178	232	176	187
22. Other capital expenditure	213	57	140	134	80	86	65	65	59	42	47	44	118	37	48	30	29	31
23. Total expenditure	819	957	1185	1359	1289	1362	1431	1431	1613	1711	1699	1736	1806	1746	1822	1905	1909	1980
24. Tax burden	546	772	892	956	1057	1114	1187	1187	1328	1260	1287	1361	1389	1431	1467	1563	1619	1687
25. Net lending (+) or net borrowing (-)	-196	-82	-168	-179	-83	-101	-79	-79	-85	-216	-175	-110	-160	-51	-83	-19	-33	-27

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	11.4	10.5	10.1	10.2	10.9	10.8	10.3	10.3	10.4	10.8	11.1	12.0	12.4	12.8	12.0	12.5	12.5	12.5
2. Current taxes on income and wealth	8.9	7.6	8.4	8.8	8.7	8.4	8.4	8.4	7.6	6.9	6.6	7.0	7.0	7.2	7.4	7.4	7.3	7.4
3. Social contributions	14.3	14.4	14.9	15.0	14.8	14.8	15.0	15.0	14.9	14.3	14.6	14.7	14.9	14.9	14.8	14.8	15.0	15.0
4. Of which actual social contributions	14.3	14.4	14.9	15.0	14.8	14.8	15.0	15.0	14.9	14.2	14.6	14.7	14.8	14.9	14.7	14.8	15.0	15.0
5. Other current revenue, including sales	4.4	4.2	4.6	4.7	4.6	4.4	4.3	4.3	4.4	4.7	4.7	5.4	5.5	5.7	5.4	5.4	5.0	5.0
6. Total current revenue	38.9	36.7	37.9	38.8	39.1	38.4	38.0	38.0	37.3	36.7	37.1	39.1	39.8	40.6	39.6	40.0	39.8	39.9
7. Government consumption expenditure	19.9	19.5	20.9	21.8	20.7	20.4	20.0	20.0	19.1	20.7	20.5	20.2	19.9	20.3	19.9	19.9	19.5	19.4
8. Collective consumption	9.9	10.1	10.4	11.0	10.1	10.3	10.2	10.2	9.7	10.3	10.2	9.6	9.3	9.5	9.3	9.4	8.9	8.8
9. Social transfers in kind	10.0	9.4	10.6	10.9	10.7	10.1	9.8	9.8	9.4	10.4	10.3	10.6	10.6	10.7	10.7	10.5	10.6	10.6
10. Compensation of employees	6.8	6.5	7.2	7.6	7.3	7.3	7.2	7.2	7.0	7.5	7.2	8.7	8.9	9.0	8.9	8.9	9.0	9.1
11. Intermediate consumption	5.9	5.6	6.1	6.6	6.0	5.8	5.8	5.8	5.5	5.9	5.7	7.0	6.4	6.6	6.4	6.4	6.5	6.3
12. Social transfers other than in kind	10.8	12.4	12.4	12.3	11.8	11.5	11.6	11.6	11.8	13.0	13.1	13.1	13.2	13.4	13.0	12.7	12.7	12.6
13. Social transfers in kind via market producers	4.7	4.9	5.4	5.5	5.3	5.2	4.9	4.9	4.9	5.6	5.6	3.1	3.2	3.3	3.3	3.2	3.3	3.2
14. Interest	1.0	0.8	1.1	1.0	1.1	1.1	1.0	1.0	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.1	1.0	1.0
15. Subsidies	2.6	2.5	2.1	2.4	1.9	1.7	1.8	1.8	1.6	1.9	2.0	2.3	2.3	2.3	2.3	2.3	2.3	2.3
16. Other current expenditure	1.1	1.1	1.1	1.0	1.4	1.6	1.7	1.7	1.8	1.9	2.0	2.1	2.2	2.2	2.2	2.2	2.2	2.1
17. Total current expenditure	33.0	33.8	35.4	36.5	34.8	34.2	34.1	34.1	33.7	37.0	37.0	37.5	37.6	38.2	37.5	36.7	36.9	36.8
18. Gross saving	5.9	3.0	2.5	2.4	4.3	4.1	3.9	3.9	3.6	-0.3	0.1	1.5	2.2	2.4	2.1	3.3	2.8	3.1
19. Capital transfers received	0.5	0.2	0.1	3.3	0.3	0.3	0.6	0.6	0.8	1.4	1.4	1.3	1.0	1.0	1.2	2.2	0.9	0.9
20. Total revenue	39.4	36.9	38.0	42.1	39.4	38.7	38.5	38.5	38.1	38.1	38.6	40.4	40.7	41.6	40.8	42.2	40.7	40.7
21. Gross fixed capital formation	5.3	4.2	3.7	7.3	4.7	4.9	4.9	4.9	5.0	5.5	4.7	4.5	4.2	3.7	4.2	5.2	3.8	3.9
22. Other capital expenditure	13.5	2.4	5.2	4.8	2.6	2.6	1.9	1.9	1.5	1.1	1.2	1.1	2.9	0.9	1.1	0.7	0.6	0.7
23. Total expenditure	51.8	40.4	44.3	48.5	42.1	41.8	40.8	40.8	40.2	43.6	43.0	43.2	44.7	42.8	42.8	42.6	41.4	41.3
24. Tax burden	34.5	32.5	33.4	34.1	34.6	34.2	33.8	33.8	33.1	32.1	32.5	33.8	34.4	35.1	34.4	34.9	35.1	35.2
25. Net lending (+) or net borrowing (-)	-12.4	-3.5	-6.3	-6.4	-2.7	-3.1	-2.3	-2.3	-2.1	-5.5	-4.4	-2.7	-3.9	-1.3	-1.9	-0.4	-0.7	-0.6

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.5	3.0	3.4	6.5	16.1	5.4	2.9	2.9	3.0	1.9	3.9	9.2	4.3	4.0	-2.1	9.2	3.2	4.2
2. Current taxes on income and wealth	0.1	2.5	10.2	10.2	8.3	2.8	7.4	7.4	-7.4	-11.4	-3.4	7.7	0.0	4.0	7.4	4.3	2.9	4.9
3. Social contributions	14.2	6.4	8.5	5.9	7.4	6.5	8.8	8.8	3.9	-6.6	3.2	2.5	1.3	1.1	3.6	5.5	4.2	3.9
4. Of which actual social contributions	14.2	6.3	8.5	5.9	7.4	6.5	8.9	8.9	3.9	-6.7	3.3	2.5	1.3	1.1	3.7	5.4	4.2	3.9
5. Other current revenue, including sales	16.0	0.3	6.3	8.4	7.1	0.0	5.7	5.7	7.0	5.5	0.6	16.0	2.7	4.2	-0.3	3.7	-4.2	3.6
6. Total current revenue	11.0	3.9	7.2	7.3	9.9	4.6	6.5	6.5	1.5	-3.8	1.8	7.2	2.2	2.9	1.9	6.1	2.5	4.1
7. Government consumption expenditure	11.2	3.9	12.0	9.3	3.7	4.8	5.3	5.3	4.6	6.0	-0.3	0.4	-1.1	2.7	2.8	4.8	0.9	3.4
8. Collective consumption	9.9	3.3	8.0	10.7	0.4	8.8	6.6	6.6	5.0	4.1	-0.5	-3.8	-3.0	3.5	1.7	6.2	-2.0	2.7
9. Social transfers in kind	12.5	4.5	16.2	7.8	7.0	1.0	4.0	4.0	4.3	8.0	0.0	4.6	0.6	2.0	3.8	3.5	3.5	4.0
10. Compensation of employees	17.6	2.2	10.8	11.9	3.7	7.1	6.1	6.1	4.1	4.7	-2.5	22.4	2.7	2.0	3.5	4.8	4.3	4.8
11. Intermediate consumption	-0.4	6.6	15.6	13.6	0.0	2.8	8.0	8.0	4.8	3.6	-1.5	23.9	-7.7	4.1	1.5	4.2	4.2	2.2
12. Social transfers other than in kind	17.3	8.0	6.8	3.8	4.1	4.2	8.7	8.7	4.1	7.1	1.7	1.9	1.2	2.1	2.0	2.3	3.5	3.0
13. Social transfers in kind via market producers	18.0	3.9	13.9	5.5	6.7	4.0	2.1	2.1	6.1	10.3	1.5	-44.2	4.7	2.6	4.8	3.1	4.4	3.2
14. Interest	29.1	-11.4	23.9	-0.8	12.1	7.4	3.4	3.4	-2.3	21.3	7.8	0.8	9.1	-4.9	2.0	-13.8	-5.0	3.9
15. Subsidies	-2.7	-0.8	-12.5	20.4	-12.4	-7.3	11.6	11.6	2.8	18.9	3.7	15.3	0.0	5.1	3.8	2.7	4.7	3.9
16. Other current expenditure 1)	0.4	0.2	0.1	-0.1	0.5	0.2	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	0.0	0.0	0.0
17. Total current expenditure	14.2	5.5	9.2	7.9	4.3	4.8	7.1	7.1	4.6	7.1	1.0	3.1	0.5	2.5	2.6	2.9	3.7	3.4
18. Gross saving 1)	-1.1	-0.6	-0.6	-0.1	1.9	-0.1	-0.2	-0.2	-1.2	-3.8	0.3	1.5	0.6	0.2	-0.3	1.2	-0.4	0.3
19. Capital transfers received	-59.3	80.6	-44.1	2347.9	-88.6	5.6	86.8	86.8	6.8	77.1	6.1	-6.1	-26.1	3.2	30.0	82.2	-58.0	3.9
20. Total revenue	10.1	4.0	6.8	15.9	2.2	4.6	7.2	7.2	1.6	-2.2	2.0	6.7	1.2	2.9	2.6	8.5	-0.6	4.1
21. Gross fixed capital formation	0.5	19.5	3.8	105.2	-29.7	12.5	6.1	6.1	13.9	9.2	-14.0	-3.3	-6.4	-10.0	16.8	30.1	-23.9	6.1
22. Other capital expenditure 1)	-10.1	-1.0	0.3	-0.4	-2.2	0.0	-0.8	-0.8	-0.1	-0.4	0.1	-0.1	1.8	-2.0	0.2	-0.4	-0.1	0.0
23. Total expenditure	-9.5	4.3	8.8	14.7	-5.2	5.7	5.0	5.0	5.3	6.1	-0.7	2.2	4.0	-3.3	4.4	4.6	0.2	3.8
24. Tax burden	10.4	4.3	7.3	7.2	10.6	5.4	6.5	6.5	0.8	-5.2	2.1	5.8	2.0	3.0	2.5	6.5	3.6	4.2
25. Net lending (+) or net borrowing (-)	9.4	0.0	-0.9	-0.1	3.7	-0.4	0.9	0.9	-1.4	-3.4	1.1	1.7	-1.2	2.7	-0.7	1.5	-0.3	0.1

1) Changes in GDP ratios.

Table 22D

Contributions to the change in the general government gross debt ratio

Czech Republic

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	12.4	5.3	6.3	6.4	2.7	3.1	2.3	2.3	2.1	5.5	4.4	2.7	3.9	1.3	1.9	0.4	0.7	0.6
2. Interest payments (% of GDP)	1.0	0.9	1.1	1.0	1.1	1.1	1.0	1.0	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.1	1.0	1.0
3. Implicit interest rate 2)	:	5.9	5.0	4.2	4.2	4.0	4.0	4.0	3.8	4.2	3.9	3.5	3.6	3.0	3.1	2.7	2.5	2.5
4. Nominal GDP growth rate	15.9	8.0	4.4	4.7	9.2	6.6	7.6	7.6	4.8	-2.3	0.8	1.7	0.5	0.9	4.5	5.0	3.1	3.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	12.4	5.3	6.3	6.4	2.7	3.1	2.3	2.3	2.1	5.5	4.4	2.7	3.9	1.3	1.9	0.4	0.7	0.6
6. Contribution of nominal GDP growth	:	-1.3	-1.0	-1.2	-2.4	-1.7	-2.0	-2.0	-1.3	0.7	-0.3	-0.7	-0.2	-0.4	-1.9	-2.0	-1.3	-1.5
7. Stock-flow adjustment 3)	:	1.7	-2.2	-3.0	0.0	-1.8	-0.4	-0.4	0.0	-0.8	0.0	-0.3	1.0	-0.4	-2.4	0.0	0.8	0.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	11.4	4.4	5.2	5.4	1.6	2.0	1.2	1.2	1.1	4.3	3.1	1.4	2.5	-0.1	0.6	-0.7	-0.3	-0.4
9. Snow-ball effect	:	-0.3	0.1	-0.1	-1.3	-0.7	-1.0	-1.0	-0.3	1.9	1.1	0.7	1.2	1.0	-0.6	-0.9	-0.3	-0.6
10. Stock-flow adjustment 3)	:	1.7	-2.2	-3.0	0.0	-1.8	-0.4	-0.4	0.0	-0.8	0.0	-0.3	1.0	-0.4	-2.4	0.0	0.8	0.6
(% of GDP)																		
11. Change in gross debt 5)	:	5.8	3.1	2.2	0.3	-0.4	-0.1	-0.1	0.9	5.4	4.1	1.8	4.7	0.5	-2.4	-1.6	0.2	-0.3
12. Level of gross debt (end of year)	13.6	22.8	25.9	28.1	28.5	28.0	27.9	27.9	28.7	34.1	38.2	39.9	44.7	45.1	42.7	41.1	41.3	40.9

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

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

3) Line 7 = line 10.

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

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

Table 23A

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

Denmark

(Mrd DKK)

	1995	2000	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	169	221	240	243	257	276	291	291	296	281	293	301	309	315	320	329	339	349
2. Current taxes on income and wealth	310	389	396	408	436	480	485	485	503	488	517	525	553	581	649	594	580	597
3. Social contributions	18	31	24	24	24	24	24	24	24	23	24	25	23	21	20	20	20	20
4. Of which actual social contributions	12	25	18	18	19	19	19	19	18	18	19	20	18	16	16	16	16	16
5. Other current revenue, including sales	71	80	88	92	106	109	120	120	139	131	140	147	145	142	130	123	123	120
6. Total current revenue	569	722	748	766	824	889	920	920	962	924	974	997	1030	1059	1119	1066	1062	1087
7. Government consumption expenditure	249	317	351	360	376	389	407	407	452	481	496	491	502	504	512	520	531	541
8. Collective consumption	79	103	109	111	115	121	126	126	140	147	149	146	151	149	149	151	156	161
9. Social transfers in kind	170	214	241	249	260	268	281	281	312	334	346	344	350	354	363	369	375	379
10. Compensation of employees	167	206	226	234	242	248	259	259	281	302	313	310	315	317	322	327	331	338
11. Intermediate consumption	74	100	112	113	121	129	136	136	154	166	171	170	178	178	180	183	190	188
12. Social transfers other than in kind	202	216	233	247	254	257	256	256	264	286	313	319	328	336	342	347	354	365
13. Social transfers in kind via market producers	13	16	19	20	21	23	25	25	29	29	30	30	30	29	30	30	31	31
14. Interest	61	50	44	40	38	33	30	30	26	33	34	36	34	32	29	32	25	25
15. Subsidies	23	26	30	29	29	30	30	30	32	37	37	39	41	41	40	40	39	37
16. Other current expenditure	33	44	46	48	49	52	55	55	58	63	62	62	68	69	63	67	64	64
17. Total current expenditure	572	658	710	731	754	771	791	791	843	915	960	966	994	1002	1006	1025	1034	1049
18. Gross saving	-4	64	38	35	70	118	129	129	119	9	15	31	36	56	113	41	28	38
19. Capital transfers received	1	3	2	2	5	2	2	2	4	2	3	7	2	-3	-3	-2	-1	0
20. Total revenue	569	724	750	769	829	891	922	922	965	925	977	1004	1032	1056	1116	1064	1061	1087
21. Gross fixed capital formation	30	37	39	38	43	43	49	49	54	54	60	61	72	71	76	76	73	75
22. Other capital expenditure	5	5	2	2	1	-2	-2	-2	11	5	7	15	32	3	6	5	4	3
23. Total expenditure	607	699	750	771	798	813	838	838	908	974	1026	1042	1098	1076	1087	1105	1111	1127
24. Tax burden	493	639	657	672	716	778	799	799	824	791	832	850	883	911	983	938	936	964
25. Net lending (+) or net borrowing (-)	-38	25	0	-2	31	79	84	84	57	-48	-49	-38	-66	-20	28	-41	-50	-40

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	16.3	16.7	17.0	16.9	17.1	17.4	17.3	17.3	16.5	16.4	16.3	16.4	16.4	16.6	16.5	16.5	16.7	16.6
2. Current taxes on income and wealth	29.9	29.3	28.1	28.4	29.0	30.3	28.8	28.8	28.0	28.5	28.7	28.6	29.4	30.5	33.4	29.9	28.6	28.4
3. Social contributions	1.7	2.4	1.7	1.7	1.6	1.5	1.4	1.4	1.3	1.4	1.4	1.3	1.2	1.1	1.1	1.0	1.0	0.9
4. Of which actual social contributions	1.1	1.9	1.3	1.3	1.2	1.2	1.1	1.1	1.0	1.0	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8
5. Other current revenue, including sales	6.9	6.1	6.2	6.4	7.1	6.9	7.1	7.1	7.7	7.6	7.8	8.0	7.7	7.4	6.7	6.2	6.1	5.7
6. Total current revenue	54.8	54.4	53.0	53.3	54.8	56.0	54.7	54.7	53.5	53.9	54.2	54.4	54.7	55.6	57.6	53.7	52.3	51.6
7. Government consumption expenditure	24.1	23.9	24.9	25.0	24.9	24.5	24.2	24.2	25.2	28.1	27.6	26.8	26.6	26.5	26.3	26.2	26.2	25.7
8. Collective consumption	7.6	7.7	7.8	7.7	7.7	7.6	7.5	7.5	7.8	8.6	8.3	8.0	8.0	7.9	7.7	7.6	7.7	7.7
9. Social transfers in kind	16.4	16.1	17.1	17.3	17.3	16.9	16.7	16.7	17.4	19.5	19.3	18.8	18.6	18.6	18.7	18.6	18.5	18.0
10. Compensation of employees	16.1	15.5	16.0	16.3	16.1	15.6	15.4	15.4	15.6	17.6	17.4	16.9	16.7	16.7	16.6	16.5	16.3	16.0
11. Intermediate consumption	7.1	7.5	8.0	7.9	8.0	8.1	8.1	8.1	8.6	9.7	9.5	9.3	9.5	9.4	9.3	9.2	9.3	8.9
12. Social transfers other than in kind	19.5	16.3	16.5	17.2	16.9	16.2	15.2	15.2	14.7	16.7	17.4	17.4	17.4	17.7	17.6	17.5	17.4	17.3
13. Social transfers in kind via market producers	1.3	1.2	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.5
14. Interest	5.8	3.7	3.1	2.8	2.5	2.1	1.8	1.8	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.2	1.2
15. Subsidies	2.2	2.0	2.1	2.0	2.0	1.9	1.8	1.8	1.8	2.2	2.0	2.1	2.2	2.2	2.1	2.0	1.9	1.7
16. Other current expenditure	3.2	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.2	3.6	3.4	3.4	3.6	3.6	3.2	3.3	3.2	3.0
17. Total current expenditure	55.2	49.6	50.3	50.9	50.1	48.6	47.0	47.0	46.9	53.4	53.4	52.7	52.8	52.7	51.8	51.6	51.0	49.8
18. Gross saving	-0.3	4.8	2.7	2.5	4.6	7.4	7.7	7.7	6.6	0.5	0.8	1.7	1.9	3.0	5.8	2.1	1.4	1.8
19. Capital transfers received	0.1	0.2	0.2	0.2	0.3	0.1	0.1	0.1	0.2	0.1	0.2	0.4	0.1	-0.1	-0.2	-0.1	0.0	0.0
20. Total revenue	54.9	54.6	53.2	53.5	55.1	56.2	54.8	54.8	53.7	54.0	54.3	54.8	54.8	55.5	57.4	53.6	52.3	51.6
21. Gross fixed capital formation	2.9	2.8	2.7	2.6	2.8	2.7	2.9	2.9	3.0	3.1	3.3	3.3	3.8	3.7	3.9	3.8	3.6	3.6
22. Other capital expenditure	0.5	0.3	0.1	0.1	0.1	-0.1	-0.1	-0.1	0.6	0.3	0.4	0.8	1.7	0.2	0.3	0.2	0.2	0.2
23. Total expenditure	58.5	52.7	53.2	53.6	53.0	51.2	49.8	49.8	50.5	56.8	57.1	56.8	58.3	56.5	56.0	55.7	54.8	53.5
24. Tax burden	47.6	48.1	46.6	46.8	47.5	49.1	47.5	47.5	45.8	46.2	46.3	46.3	46.9	47.8	50.6	47.2	46.1	45.8
25. Net lending (+) or net borrowing (-)	-3.6	1.9	0.0	-0.1	2.1	5.0	5.0	5.0	3.2	-2.8	-2.7	-2.1	-3.5	-1.1	1.5	-2.1	-2.5	-1.9

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	7.2	0.1	4.3	1.1	5.8	7.3	5.5	5.5	-2.3	-5.1	4.2	2.6	2.8	1.9	1.4	2.7	3.1	3.2
2. Current taxes on income and wealth	4.5	7.2	2.1	3.0	7.0	10.0	1.0	1.0	1.0	-2.9	5.8	1.6	5.3	5.1	11.7	-8.4	-2.4	3.0
3. Social contributions	2.7	12.4	-22.1	-0.1	0.4	-0.5	-0.1	-0.1	-1.2	-2.0	4.6	1.6	-7.1	-9.5	-1.8	-2.1	-0.2	0.0
4. Of which actual social contributions	5.2	15.9	-26.9	1.2	1.1	0.6	-0.9	-0.9	-0.5	-2.3	6.6	3.4	-7.7	-10.3	-0.6	-2.0	-0.2	0.0
5. Other current revenue, including sales	11.5	7.6	-1.4	4.3	16.0	2.3	10.1	10.1	13.7	-5.7	6.9	4.9	-1.3	-2.3	-8.3	-5.2	0.3	-2.7
6. Total current revenue	6.1	5.2	1.3	2.4	7.5	7.9	3.5	3.5	1.5	-3.9	5.4	2.4	3.3	2.8	5.7	-4.7	-0.4	2.3
7. Government consumption expenditure	5.2	4.7	5.1	2.6	4.4	3.5	4.8	4.8	6.8	6.4	3.0	-1.0	2.2	0.4	1.5	1.6	2.2	1.8
8. Collective consumption	6.1	4.3	2.7	1.1	4.3	4.5	4.5	4.5	7.2	5.2	1.3	-1.8	3.4	-1.2	-0.5	1.2	3.5	3.5
9. Social transfers in kind	4.8	4.9	6.3	3.2	4.4	3.0	4.9	4.9	6.7	6.9	3.8	-0.6	1.8	1.2	2.4	1.7	1.7	1.1
10. Compensation of employees	4.8	3.1	4.7	3.5	3.5	2.5	4.3	4.3	5.3	7.3	3.9	-1.0	1.4	0.7	1.4	1.6	1.3	2.0
11. Intermediate consumption	6.2	7.2	4.6	0.9	6.6	6.7	5.4	5.4	10.6	7.8	2.7	-0.3	4.6	0.1	0.9	1.8	3.7	-0.6
12. Social transfers other than in kind	1.8	3.0	3.6	6.1	2.9	1.2	-0.3	-0.3	2.4	8.3	9.5	1.9	3.0	2.4	1.7	1.4	2.1	3.2
13. Social transfers in kind via market producers	3.3	4.6	9.6	6.2	4.8	7.3	8.8	8.8	6.3	2.2	3.0	-0.9	0.4	-2.4	1.5	2.0	1.4	1.2
14. Interest	1.1	-3.6	-5.8	-9.1	-5.0	-13.7	-7.6	-7.6	-8.2	27.8	4.2	5.8	-5.8	-6.5	-9.0	8.2	-20.3	0.5
15. Subsidies	8.7	-5.3	10.5	-1.9	1.4	0.2	0.7	0.7	-3.2	16.3	-0.5	6.2	5.3	0.2	-1.5	-1.5	-1.5	-7.0
16. Other current expenditure 1)	0.1	-0.1	-0.2	0.0	-0.1	0.0	0.0	0.0	-0.1	0.4	-0.2	-0.1	0.3	0.0	-0.4	0.1	-0.2	-0.1
17. Total current expenditure	3.9	2.9	3.4	3.0	3.2	2.2	2.6	2.6	4.2	8.5	4.9	0.6	2.9	0.8	0.3	1.9	0.9	1.4
18. Gross saving 1)	1.2	1.0	-1.1	-0.2	2.2	2.8	0.2	0.2	-1.3	-6.1	0.3	0.9	0.2	1.0	2.9	-3.8	-0.7	0.4
19. Capital transfers received	6.3	40.9	2.7	9.1	125.6	-59.8	0.6	0.6	51.9	-56.3	93.0	129.8	-68.4	-219.2	18.9	-49.1	-54.0	-135.8
20. Total revenue	6.1	5.3	1.3	2.5	7.9	7.5	3.5	3.5	1.7	-4.1	5.6	2.8	2.8	2.3	5.7	-4.6	-0.3	2.4
21. Gross fixed capital formation	11.1	8.2	-6.3	-2.2	12.8	1.6	14.2	14.2	2.2	-0.2	10.5	3.0	17.0	-1.7	7.7	-0.6	-3.2	2.2
22. Other capital expenditure 1)	-0.1	0.0	0.3	0.0	-0.1	-0.2	0.0	0.0	0.6	-0.3	0.1	0.4	0.9	-1.5	0.1	0.0	0.0	0.0
23. Total expenditure	4.0	3.3	3.6	2.7	3.6	1.8	3.1	3.1	5.3	7.2	5.4	1.5	5.4	-2.0	1.0	1.7	0.5	1.4
24. Tax burden	5.4	5.0	1.7	2.2	6.5	8.8	2.6	2.6	-0.1	-3.9	5.2	2.1	4.0	3.1	8.0	-4.6	-0.2	3.1
25. Net lending (+) or net borrowing (-)	1.1	1.0	-1.2	-0.1	2.2	2.9	0.0	0.0	-1.8	-6.0	0.1	0.7	-1.4	2.4	2.5	-3.5	-0.4	0.6

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	3.6	-1.1	0.0	0.1	-2.1	-5.0	-5.0	-5.0	-3.2	2.8	2.7	2.1	3.5	1.1	-1.5	2.1	2.5	1.9
2. Interest payments (% of GDP)	5.8	3.4	3.1	2.8	2.5	2.1	1.8	1.8	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.2	1.2
3. Implicit interest rate 2)	:	6.7	6.6	5.7	5.7	4.9	5.1	5.1	5.4	5.5	5.0	4.7	4.0	3.8	3.4	3.6	3.2	3.2
4. Nominal GDP growth rate	4.3	3.4	2.8	1.9	4.8	5.4	6.1	6.1	3.4	-4.6	4.9	1.9	2.7	1.1	2.1	2.2	2.2	3.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.6	-1.1	0.0	0.1	-2.1	-5.0	-5.0	-5.0	-3.2	2.8	2.7	2.1	3.5	1.1	-1.5	2.1	2.5	1.9
6. Contribution of nominal GDP growth	:	-1.7	-1.3	-0.9	-2.1	-2.3	-2.1	-2.1	-0.9	1.6	-1.9	-0.8	-1.2	-0.5	-0.9	-1.0	-0.9	-1.4
7. Stock-flow adjustment 3)	:	-1.0	1.9	-2.2	2.2	0.4	1.3	1.3	10.1	2.5	1.7	2.3	-3.5	-1.1	2.5	-5.7	-3.1	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-4.5	-3.1	-2.6	-4.6	-7.0	-6.8	-6.8	-4.6	0.9	0.8	0.1	1.7	-0.6	-3.0	0.5	1.2	0.7
9. Snow-ball effect	:	1.7	1.8	1.9	0.4	-0.2	-0.3	-0.3	0.6	3.5	0.0	1.2	0.6	1.2	0.6	0.6	0.4	-0.2
10. Stock-flow adjustment 3)	:	-1.0	1.9	-2.2	2.2	0.4	1.3	1.3	10.1	2.5	1.7	2.3	-3.5	-1.1	2.5	-5.7	-3.1	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	0.6	-2.9	-2.0	-6.8	-5.9	-5.9	6.0	7.0	2.5	3.5	-1.2	-0.5	0.1	-4.6	-1.5	0.5
12. Level of gross debt (end of year)	:	48.5	49.1	46.2	44.2	37.4	31.5	31.5	33.4	40.4	42.9	46.4	45.2	44.7	44.8	40.2	38.7	39.1

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 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
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	65.3	66.7	68.4
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	19.8	19.9	21.6
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	42.1
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	42.1
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	16.3	18.6	18.8	18.9	20.2	21.0
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	135.0	139.1	138.9	143.8	147.6	153.0
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	64.8	66.8	68.6
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	33.1	32.8	32.0	32.9	33.8
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	33.4	33.3	32.7	33.9	34.8
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	39.7
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	27.4	28.3
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	45.0	47.2	47.3	48.0	48.6
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	7.5	7.6	7.9
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	12.3	12.6
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	5.8	5.9
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	2.7	5.1	4.3	6.5	6.0	6.2
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	139.5	141.5	141.5	143.9	145.9	149.2
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	-2.6	-0.1	1.7	3.8
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	2.7	3.0
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	137.8	140.0	140.0	146.1	150.3	156.0
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	12.1	9.4	10.6	11.5
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	3.5	3.2	3.3
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	155.4	157.5	158.0	156.8	159.7	164.0
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	119.7	124.4	126.8	131.5
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	-18.1	-10.7	-9.3	-7.9

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
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	19.5	19.5	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	5.9	5.8	6.1
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	12.0
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	12.0
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	4.9	5.7	5.7	5.7	5.9	6.0
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	42.2	42.3	43.0	43.3	43.5
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	20.1	19.4	19.6	19.5
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	10.0	10.0	9.6	9.6	9.6
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	10.1	10.1	9.8	9.9	9.9
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	11.4	11.3
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	8.0	8.0
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	13.7	14.4	14.2	14.1	13.8
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	2.2	2.2	2.2
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	3.6	3.6
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	1.7	1.7
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	0.8	1.6	1.3	1.9	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	42.2	42.9	43.1	43.1	42.8	42.4
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	0.0	0.5	1.1
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	0.9
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	41.7	42.5	42.6	43.7	44.1	44.4
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	3.7	2.8	3.1	3.3
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	1.0	0.9	0.9
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	47.0	47.8	48.1	46.9	46.8	46.6
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	36.5	37.2	37.2	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	-5.5	-3.2	-2.7	-2.3

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
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	6.3	2.0	2.6
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	-1.6	0.8	8.1
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	3.2
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	3.2
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	-8.8	14.1	0.6	0.8	7.0	3.8
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	3.0	-0.1	3.5	2.6	3.7
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	-2.1	3.1	2.8
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	0.3	-0.7	-2.4	2.7	2.8
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	-1.0	-0.4	-1.8	3.6	2.8
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	1.7	2.4
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	1.8	3.2
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	-3.1	4.7	0.4	1.5	1.2
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	3.2	2.1	3.0
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	2.8	2.4
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	2.5	3.0
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	0.2	0.7	-0.2	0.6	-0.2	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	-0.5	1.4	0.1	1.7	1.4	2.3
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	0.8	0.5	0.6
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	127.2	18.6	11.0
20. Total revenue	11.5	5.1	6.5	7.0	9.7	11.2	6.4	6.4	-1.6	0.7	1.1	1.6	0.0	4.4	2.9	3.8
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	-2.2	-22.2	13.0	8.6
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	-0.3	-0.1	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	-4.3	1.3	0.4	-0.8	1.8	2.7
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	-0.2	3.9	2.0	3.7
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	-0.2	2.3	0.5	0.5

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
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	5.5	3.2	2.7	2.3
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	3.6	3.6
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	4.2	4.2
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	-0.3	1.8	2.1	3.0
(% 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	5.5	3.2	2.7	2.3
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	0.3	-1.5	-1.8	-2.6
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	-1.6	0.0	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	2.0	-0.4	-0.9	-1.3
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	3.8	2.1	1.8	1.0
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	-1.6	0.0	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	4.3	0.1	1.0	-0.3
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	86.5	86.7	87.6	87.3

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 25A

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

Hungary	(Mrd HUF)																	
	1995	2000	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	1005	2182	2576	2965	3359	3452	3598	3598	4201	4300	4738	4881	5324	5548	5957	6394	6414	6647
2. Current taxes on income and wealth	492	1282	1723	1780	1851	1973	2211	2211	2793	2539	2128	1769	1947	1991	2204	2333	2537	2624
3. Social contributions	851	1749	2213	2383	2559	2781	2997	2997	3668	3412	3247	3686	3734	3907	4204	4483	4738	4994
4. Of which actual social contributions	847	1739	2202	2369	2539	2760	2975	2975	3645	3388	3222	3663	3713	3886	4180	4459	4713	4969
5. Other current revenue, including sales	349	611	734	800	1032	1031	1199	1199	1373	1499	1544	1503	1656	1910	1973	1858	1993	2088
6. Total current revenue	2696	5824	7245	7929	8801	9238	10005	10005	12035	11750	11657	11838	12661	13356	14338	15067	15681	16352
7. Government consumption expenditure	1333	2806	3796	4387	4634	4984	5338	5338	5802	5822	5855	5847	5756	5930	6523	6751	7255	7595
8. Collective consumption	632	1370	1818	2054	2139	2278	2449	2449	2769	2804	2859	2856	2815	2972	3317	3405	3794	4038
9. Social transfers in kind	701	1435	1977	2333	2495	2706	2890	2890	3034	3018	2996	2991	2941	2958	3205	3346	3461	3557
10. Compensation of employees	677	1415	2098	2487	2613	2773	2889	2889	3083	2958	2936	2867	2850	3028	3339	3595	3887	4057
11. Intermediate consumption	453	878	1114	1251	1328	1413	1553	1553	1884	1997	2063	2044	2080	2246	2564	2410	2633	2760
12. Social transfers other than in kind	867	1675	2281	2612	2884	3204	3554	3554	4215	4234	4238	4311	4347	4453	4491	4472	4501	4556
13. Social transfers in kind via market producers	139	339	461	521	614	711	845	845	729	738	688	728	648	673	651	719	734	761
14. Interest	509	702	696	766	913	916	935	935	1100	1185	1115	1172	1314	1363	1301	1209	1111	1103
15. Subsidies	125	219	299	278	330	298	340	340	300	249	293	348	397	398	438	421	461	463
16. Other current expenditure	63	221	331	341	481	566	671	671	672	710	689	763	770	997	1036	1101	1299	1405
17. Total current expenditure	2834	5449	7280	8256	9163	9880	10787	10787	11984	12071	12022	12234	12406	13158	13819	13927	14627	15105
18. Gross saving	-138	375	-35	-328	-362	-642	-783	-783	51	-321	-365	-395	255	199	519	1141	1055	1247
19. Capital transfers received	18	55	84	82	88	138	218	218	171	353	524	620	593	786	960	1350	751	819
20. Total revenue	2714	5879	7329	8011	8889	9376	10222	10222	12207	12103	12181	12458	13254	14143	15299	16418	16432	17171
21. Gross fixed capital formation	33	475	894	722	800	938	1244	1244	869	905	996	946	1072	1333	1771	2245	1938	1990
22. Other capital expenditure	350	359	696	394	261	314	443	443	338	332	387	817	439	435	447	925	572	819
23. Total expenditure	3216	6283	8870	9373	10224	11132	12475	12475	13191	13308	13405	13996	13916	14925	16038	17097	17136	17914
24. Tax burden	2347	5210	6512	7127	7787	8244	8842	8842	10711	10282	10131	10358	11029	11468	12394	13201	13676	14252
25. Net lending (+) or net borrowing (-)	-502	-404	-1541	-1362	-1335	-1756	-2252	-2252	-984	-1205	-1224	-1538	-662	-783	-739	-680	-704	-742

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	17.3	16.4	14.8	15.6	16.0	15.4	14.9	14.9	15.5	16.4	17.5	17.3	18.6	18.5	18.5	19.0	18.1	17.8
2. Current taxes on income and wealth	8.5	9.6	9.9	9.3	8.8	8.8	9.2	9.2	10.3	9.7	7.9	6.3	6.8	6.6	6.8	6.9	7.2	7.0
3. Social contributions	14.7	13.1	12.7	12.5	12.2	12.4	12.4	12.4	13.6	13.0	12.0	13.1	13.0	13.0	13.1	13.3	13.4	13.4
4. Of which actual social contributions	14.6	13.1	12.7	12.4	12.1	12.3	12.3	12.3	13.5	12.9	11.9	13.0	13.0	12.9	13.0	13.2	13.3	13.3
5. Other current revenue, including sales	6.0	4.6	4.2	4.2	4.9	4.6	5.0	5.0	5.1	5.7	5.7	5.3	5.8	6.4	6.1	5.5	5.6	5.6
6. Total current revenue	46.4	43.8	41.6	41.6	41.9	41.1	41.4	41.4	44.5	44.7	43.1	42.1	44.2	44.4	44.6	44.7	44.3	43.9
7. Government consumption expenditure	22.9	21.1	21.8	23.0	22.1	22.2	22.1	22.1	21.5	22.2	21.6	20.8	20.1	19.7	20.3	20.0	20.5	20.4
8. Collective consumption	10.9	10.3	10.4	10.8	10.2	10.1	10.1	10.1	10.2	10.7	10.6	10.2	9.8	9.9	10.3	10.1	10.7	10.8
9. Social transfers in kind	12.1	10.8	11.4	12.2	11.9	12.0	12.0	12.0	11.2	11.5	11.1	10.6	10.3	9.8	10.0	9.9	9.8	9.5
10. Compensation of employees	11.6	10.6	12.0	13.0	12.4	12.3	12.0	12.0	11.4	11.3	10.9	10.2	10.0	10.1	10.4	10.7	11.0	10.9
11. Intermediate consumption	7.8	6.6	6.4	6.6	6.3	6.3	6.4	6.4	7.0	7.6	7.6	7.3	7.3	7.5	8.0	7.1	7.4	7.4
12. Social transfers other than in kind	14.9	12.6	13.1	13.7	13.7	14.3	14.7	14.7	15.6	16.1	15.7	15.3	15.2	14.8	14.0	13.3	12.7	12.2
13. Social transfers in kind via market producers	2.4	2.5	2.6	2.7	2.9	3.2	3.5	3.5	2.7	2.8	2.5	2.6	2.3	2.2	2.0	2.1	2.1	2.0
14. Interest	8.8	5.3	4.0	4.0	4.3	4.1	3.9	3.9	4.1	4.5	4.1	4.2	4.6	4.5	4.0	3.6	3.1	3.0
15. Subsidies	2.2	1.6	1.7	1.5	1.6	1.3	1.4	1.4	1.1	0.9	1.1	1.2	1.4	1.3	1.4	1.2	1.3	1.2
16. Other current expenditure	1.1	1.7	1.9	1.8	2.3	2.5	2.8	2.8	2.5	2.7	2.5	2.7	2.7	3.3	3.2	3.3	3.7	3.8
17. Total current expenditure	48.8	40.9	41.8	43.3	43.6	44.0	44.7	44.7	44.3	46.0	44.4	43.5	43.3	43.8	42.9	41.3	41.3	40.5
18. Gross saving	-2.4	2.8	-0.2	-1.7	-1.7	-2.9	-3.2	-3.2	0.2	-1.2	-1.3	-1.4	0.9	0.7	1.6	3.4	3.0	3.3
19. Capital transfers received	0.3	0.4	0.5	0.4	0.4	0.6	0.9	0.9	0.6	1.3	1.9	2.2	2.1	2.6	3.0	4.0	2.1	2.2
20. Total revenue	46.7	44.2	42.1	42.0	42.3	41.7	42.3	42.3	45.1	46.1	45.0	44.3	46.3	47.0	47.5	48.7	46.4	46.1
21. Gross fixed capital formation	0.6	3.6	5.1	3.8	3.8	4.2	5.2	5.2	3.2	3.4	3.7	3.4	3.7	4.4	5.5	6.7	5.5	5.3
22. Other capital expenditure	6.0	2.7	4.0	2.1	1.2	1.4	1.8	1.8	1.2	1.3	1.4	2.9	1.5	1.4	1.4	2.7	1.6	2.2
23. Total expenditure	55.4	47.2	51.0	49.2	48.7	49.6	51.7	51.7	48.8	50.7	49.6	49.7	48.6	49.6	49.8	50.7	48.4	48.1
24. Tax burden	40.4	39.1	37.4	37.4	37.1	36.7	36.6	36.6	39.6	39.2	37.4	36.8	38.5	38.1	38.5	39.2	38.6	38.2
25. Net lending (+) or net borrowing (-)	-8.6	-3.0	-8.9	-7.1	-6.4	-7.8	-9.3	-9.3	-3.6	-4.6	-4.5	-5.5	-2.3	-2.6	-2.3	-2.0	-2.0	-2.0

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	17.9	16.7	9.6	15.1	13.3	2.8	4.2	4.2	4.6	2.4	10.2	3.0	9.1	4.2	7.4	7.3	0.3	3.6
2. Current taxes on income and wealth	30.2	19.8	13.0	3.4	3.9	6.6	12.0	12.0	8.4	-9.1	-16.2	-16.9	10.1	2.2	10.7	5.8	8.8	3.4
3. Social contributions	14.4	15.1	12.3	7.7	7.4	8.7	7.8	7.8	5.8	-7.0	-4.8	13.5	1.3	4.6	7.6	6.6	5.7	5.4
4. Of which actual social contributions	14.4	15.2	12.3	7.5	7.2	8.7	7.8	7.8	5.8	-7.0	-4.9	13.7	1.4	4.6	7.6	6.7	5.7	5.4
5. Other current revenue, including sales	37.2	9.4	2.7	9.0	29.0	-0.1	16.3	16.3	12.2	9.1	3.0	-2.7	10.2	15.4	3.3	-5.8	7.2	4.8
6. Total current revenue	21.5	16.1	10.5	9.4	11.0	5.0	8.3	8.3	6.6	-2.4	-0.8	1.6	6.9	5.5	7.4	5.1	4.1	4.3
7. Government consumption expenditure	15.4	14.2	17.5	15.6	5.6	7.5	7.1	7.1	8.8	0.3	0.6	-0.1	-1.6	3.0	10.0	3.5	7.5	4.7
8. Collective consumption	14.7	16.1	14.9	13.0	4.1	6.5	7.5	7.5	10.2	1.3	2.0	-0.1	-1.5	5.6	11.6	2.6	11.4	6.4
9. Social transfers in kind	16.0	12.5	20.1	18.0	7.0	8.4	6.8	6.8	7.6	-0.5	-0.7	-0.2	-1.6	0.6	8.4	4.4	3.4	2.8
10. Compensation of employees	12.2	13.9	24.1	18.6	5.0	6.1	4.2	4.2	5.5	-4.0	-0.7	-2.4	-0.6	6.3	10.3	7.7	8.1	4.4
11. Intermediate consumption	10.9	12.9	12.5	12.3	6.1	6.4	9.9	9.9	17.5	6.0	3.3	-0.9	1.8	8.0	14.1	-6.0	9.3	4.8
12. Social transfers other than in kind	8.6	10.3	19.3	14.5	10.4	11.1	11.0	11.0	8.9	0.4	0.1	1.7	0.8	2.4	0.9	-0.4	0.7	1.2
13. Social transfers in kind via market producers	28.6	9.9	18.6	13.0	18.0	15.7	18.9	18.9	0.4	1.1	-6.7	5.8	-11.0	3.9	-3.3	10.4	2.2	3.6
14. Interest	26.5	-9.6	-3.4	10.0	19.1	0.4	2.1	2.1	6.3	7.7	-5.9	5.1	12.1	3.7	-4.6	-7.0	-8.2	-0.7
15. Subsidies	17.4	-0.5	14.3	-7.0	18.7	-9.7	14.1	14.1	-15.4	-17.1	17.7	18.9	14.1	0.1	10.1	-3.7	9.4	0.4
16. Other current expenditure 1)	0.2	0.2	0.2	-0.1	0.5	0.2	0.3	0.3	-0.3	0.2	-0.2	0.2	0.0	0.6	-0.1	0.0	0.4	0.1
17. Total current expenditure	15.4	8.6	17.0	13.4	11.0	7.8	9.2	9.2	6.9	0.7	-0.4	1.8	1.4	6.1	5.0	0.8	5.0	3.3
18. Gross saving 1)	2.5	2.8	-2.4	-1.5	0.0	-1.1	-0.4	-0.4	-0.1	-1.4	-0.1	-0.1	2.3	-0.2	1.0	1.8	-0.4	0.4
19. Capital transfers received	81.1	17.2	6.9	-2.0	7.2	56.8	57.8	57.8	-21.3	106.0	48.3	18.3	-4.3	32.5	22.1	40.6	-44.4	9.1
20. Total revenue	21.9	16.1	10.4	9.3	11.0	5.5	9.0	9.0	6.1	-0.8	0.6	2.3	6.4	6.7	8.2	7.3	0.1	4.5
21. Gross fixed capital formation	310.0	21.3	48.2	-19.3	10.9	17.3	32.6	32.6	-20.1	4.2	10.0	-5.0	13.3	24.4	32.9	26.7	-13.7	2.7
22. Other capital expenditure 1)	-3.0	0.5	1.1	-1.9	-0.8	0.2	0.4	0.4	-0.7	0.0	0.2	1.5	-1.4	-0.1	-0.1	1.4	-1.1	0.6
23. Total expenditure	12.6	11.0	22.1	5.7	9.1	8.9	12.1	12.1	3.1	0.9	0.7	4.4	-0.6	7.3	7.5	6.6	0.2	4.5
24. Tax burden	19.2	16.9	11.4	9.5	9.3	5.9	7.2	7.2	6.0	-4.0	-1.5	2.2	6.5	4.0	8.1	6.5	3.6	4.2
25. Net lending (+) or net borrowing (-)	4.3	2.1	-4.8	1.7	0.8	-1.5	-1.5	-1.5	1.4	-0.9	0.1	-0.9	3.2	-0.3	0.3	0.3	0.0	0.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	8.6	4.1	8.9	7.1	6.4	7.8	9.3	9.3	3.6	4.6	4.5	5.5	2.3	2.6	2.3	2.0	2.0	2.0
2. Interest payments (% of GDP)	8.8	4.7	4.0	4.0	4.3	4.1	3.9	3.9	4.1	4.5	4.1	4.2	4.6	4.5	4.0	3.6	3.1	3.0
3. Implicit interest rate 2)	:	9.8	8.8	8.0	8.3	7.4	6.9	6.9	6.6	6.1	5.4	5.4	5.8	6.1	5.6	4.9	4.4	4.2
4. Nominal GDP growth rate	28.6	15.5	13.3	9.5	10.2	6.9	7.5	7.5	5.9	-2.9	3.0	4.0	1.8	5.0	7.0	4.8	5.0	5.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	4.1	8.9	7.1	6.4	7.8	9.3	9.3	3.6	4.6	4.5	5.5	2.3	2.6	2.3	2.0	2.0	2.0
6. Contribution of nominal GDP growth	:	-7.4	-6.1	-4.8	-5.3	-3.8	-4.2	-4.2	-3.6	2.1	-2.3	-3.1	-1.4	-3.7	-5.0	-3.5	-3.6	-3.8
7. Stock-flow adjustment 3)	:	-0.1	0.5	0.2	-0.1	-2.1	-0.9	-0.9	6.0	-0.4	0.4	-2.2	-3.4	-0.4	2.2	0.6	0.6	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.1	-0.6	4.9	3.1	2.0	3.7	5.5	5.5	-0.4	0.1	0.4	1.3	-2.3	-1.9	-1.7	-1.6	-1.1	-1.0
9. Snow-ball effect	:	-2.7	-2.1	-0.8	-1.0	0.3	-0.3	-0.3	0.4	6.6	1.8	1.1	3.2	0.8	-1.0	0.1	-0.4	-0.8
10. Stock-flow adjustment 3)	:	-0.1	0.5	0.2	-0.1	-2.1	-0.9	-0.9	6.0	-0.4	0.4	-2.2	-3.4	-0.4	2.2	0.6	0.6	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	-3.4	3.3	2.6	0.9	2.0	4.2	4.2	6.0	6.3	2.6	0.2	-2.5	-1.5	-0.6	-0.9	-1.0	-1.4
12. Level of gross debt (end of year)	84.5	51.7	55.0	57.6	58.5	60.5	64.7	64.7	71.6	78.0	80.6	80.8	78.3	76.8	76.2	75.3	74.3	73.0

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 26A

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

Poland	(Mrd PLN)																	
	1995	2000	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	48.9	96.6	110.3	114.9	125.8	137.0	151.3	151.3	185.2	176.3	196.2	214.5	209.8	211.3	220.5	230.0	241.7	247.5
2. Current taxes on income and wealth	39.0	52.9	53.2	53.1	58.6	67.8	78.6	78.6	107.5	98.1	96.2	105.1	113.2	112.3	119.4	124.3	131.5	139.8
3. Social contributions	41.5	103.5	112.6	115.7	122.3	130.2	139.0	139.0	155.9	164.9	169.7	188.9	210.6	219.6	227.5	242.8	254.4	267.0
4. Of which actual social contributions	38.8	97.4	105.1	107.8	113.9	121.5	129.7	129.7	145.5	153.4	157.4	175.8	196.6	204.6	212.0	226.9	237.8	249.6
5. Other current revenue, including sales	20.4	38.7	51.8	51.0	51.3	58.7	64.3	64.3	67.7	69.9	69.8	71.5	78.5	76.3	80.1	79.5	81.0	84.4
6. Total current revenue	149.8	291.7	328.0	334.7	358.0	393.7	433.2	433.2	516.3	509.2	532.0	580.1	612.1	619.5	647.5	676.6	708.7	738.6
7. Government consumption expenditure	65.1	135.0	151.0	159.9	170.6	181.2	197.7	197.7	239.2	256.7	276.2	282.8	292.0	301.5	315.0	323.0	335.9	351.1
8. Collective consumption	38.3	62.4	68.8	75.2	80.2	84.4	91.9	91.9	112.9	118.7	128.6	129.6	133.2	137.9	145.5	148.0	155.3	162.3
9. Social transfers in kind	26.8	72.6	82.2	84.7	90.4	96.9	105.8	105.8	126.3	138.0	147.6	153.2	158.8	163.6	169.4	175.0	180.7	188.8
10. Compensation of employees	38.7	81.5	94.9	98.3	102.1	108.3	114.2	114.2	139.1	150.6	158.9	164.9	167.9	171.7	178.6	182.4	188.8	197.3
11. Intermediate consumption	24.2	49.9	55.9	57.7	60.7	61.3	66.8	66.8	81.1	81.9	92.8	91.5	95.1	98.4	105.3	103.7	108.2	113.0
12. Social transfers other than in kind	57.2	119.4	138.0	143.1	148.6	154.5	161.4	161.4	179.2	197.8	210.1	215.5	226.4	238.3	246.0	255.7	281.6	296.4
13. Social transfers in kind via market producers	5.9	13.8	14.6	15.8	18.3	17.5	21.2	21.2	24.7	27.6	27.8	28.0	30.5	32.1	32.8	35.5	37.2	39.1
14. Interest	19.4	22.5	23.4	25.1	25.3	24.4	25.3	25.3	27.2	33.6	36.0	39.6	43.2	41.4	33.5	31.9	31.4	30.0
15. Subsidies	3.6	5.8	4.8	4.7	8.1	7.6	9.2	9.2	12.9	12.0	12.8	11.6	11.2	10.9	10.9	8.7	8.5	8.9
16. Other current expenditure	3.8	3.4	8.6	9.1	11.7	21.5	26.0	26.0	31.8	31.0	31.2	34.0	37.6	38.6	36.4	40.6	43.6	45.0
17. Total current expenditure	152.8	296.3	340.1	353.7	374.7	395.0	424.1	424.1	496.1	534.6	569.5	585.1	612.0	631.3	643.6	658.4	699.3	729.8
18. Gross saving	-2.9	-4.7	-12.2	-19.0	-16.7	-1.3	9.1	9.1	20.2	-25.4	-37.6	-5.0	0.0	-11.7	4.0	18.2	9.4	8.8
19. Capital transfers received	0.2	-0.4	-0.1	0.3	0.7	5.7	5.5	5.5	5.7	7.9	18.5	27.0	21.2	15.9	20.7	19.1	18.6	25.0
20. Total revenue	150.0	291.3	327.9	335.0	358.7	399.4	438.7	438.7	522.0	517.1	550.4	607.1	633.3	635.5	668.2	695.7	727.3	763.6
21. Gross fixed capital formation	9.3	14.0	23.1	23.7	27.0	33.6	42.8	42.8	61.5	68.9	80.9	91.6	76.8	68.3	77.3	78.7	79.6	87.5
22. Other capital expenditure	2.3	3.1	3.9	9.1	4.0	10.1	9.9	9.9	10.7	13.1	8.8	6.5	4.7	2.6	4.3	5.2	-3.7	5.9
23. Total expenditure	164.5	313.5	367.1	386.4	405.7	438.7	476.7	476.7	568.3	616.6	659.2	683.1	693.5	702.2	725.2	742.4	775.2	823.3
24. Tax burden	126.2	246.0	267.8	274.8	297.8	326.5	359.6	359.6	438.8	428.1	450.1	495.5	519.6	528.1	551.5	580.7	610.6	636.5
25. Net lending (+) or net borrowing (-)	-14.4	-22.2	-39.3	-51.4	-47.1	-39.2	-38.1	-38.1	-46.3	-99.5	-108.8	-76.0	-60.2	-66.7	-57.0	-46.7	-48.0	-59.7

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	14.2	12.9	13.6	13.6	13.6	13.9	14.2	14.2	14.5	12.9	13.6	13.7	12.9	12.8	12.8	12.9	13.0	12.7
2. Current taxes on income and wealth	11.3	7.1	6.6	6.3	6.3	6.9	7.4	7.4	8.4	7.2	6.7	6.7	6.9	6.8	6.9	6.9	7.1	7.2
3. Social contributions	12.0	13.9	13.9	13.7	13.2	13.2	13.0	13.0	12.2	12.1	11.7	12.1	12.9	13.3	13.2	13.6	13.7	13.7
4. Of which actual social contributions	11.3	13.0	13.0	12.7	12.3	12.3	12.2	12.2	11.4	11.3	10.9	11.2	12.1	12.4	12.3	12.7	12.8	12.8
5. Other current revenue, including sales	5.9	5.2	6.4	6.0	5.5	6.0	6.0	6.0	5.3	5.1	4.8	4.6	4.8	4.6	4.7	4.4	4.4	4.3
6. Total current revenue	43.5	39.0	40.5	39.6	38.6	40.0	40.7	40.7	40.4	37.4	36.8	37.0	37.6	37.4	37.7	37.8	38.1	37.8
7. Government consumption expenditure	18.9	18.1	18.6	18.9	18.4	18.4	18.6	18.6	18.7	18.9	19.1	18.1	17.9	18.2	18.3	18.0	18.1	18.0
8. Collective consumption	11.1	8.4	8.5	8.9	8.6	8.6	8.6	8.6	8.8	8.7	8.9	8.3	8.2	8.3	8.5	8.3	8.3	8.3
9. Social transfers in kind	7.8	9.7	10.1	10.0	9.7	9.8	9.9	9.9	9.9	10.1	10.2	9.8	9.7	9.9	9.9	9.8	9.7	9.7
10. Compensation of employees	11.2	10.9	11.7	11.6	11.0	11.0	10.7	10.7	10.9	11.1	11.0	10.5	10.3	10.4	10.4	10.2	10.1	10.1
11. Intermediate consumption	7.0	6.7	6.9	6.8	6.5	6.2	6.3	6.3	6.4	6.0	6.4	5.8	5.8	5.9	6.1	5.8	5.8	5.8
12. Social transfers other than in kind	16.6	16.0	17.0	16.9	16.0	15.7	15.2	15.2	14.0	14.5	14.5	13.8	13.9	14.4	14.3	14.3	15.1	15.2
13. Social transfers in kind via market producers	1.7	1.9	1.8	1.9	2.0	1.8	2.0	2.0	1.9	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0
14. Interest	5.6	3.0	2.9	3.0	2.7	2.5	2.4	2.4	2.1	2.5	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.5
15. Subsidies	1.0	0.8	0.6	0.6	0.9	0.8	0.9	0.9	1.0	0.9	0.9	0.7	0.7	0.7	0.6	0.5	0.5	0.5
16. Other current expenditure	1.1	0.5	1.1	1.1	1.3	2.2	2.4	2.4	2.5	2.3	2.2	2.2	2.3	2.3	2.1	2.3	2.3	2.3
17. Total current expenditure	44.3	39.7	42.0	41.8	40.4	40.1	39.8	39.8	38.8	39.3	39.4	37.3	37.6	38.1	37.4	36.8	37.6	37.4
18. Gross saving	-0.9	-0.6	-1.5	-2.2	-1.8	-0.1	0.9	0.9	1.6	-1.9	-2.6	-0.3	0.0	-0.7	0.2	1.0	0.5	0.5
19. Capital transfers received	0.1	0.0	0.0	0.0	0.1	0.6	0.5	0.5	0.4	0.6	1.3	1.7	1.3	1.0	1.2	1.1	1.0	1.3
20. Total revenue	43.5	39.0	40.4	39.6	38.7	40.6	41.2	41.2	40.9	38.0	38.1	38.8	38.9	38.4	38.9	38.9	39.1	39.1
21. Gross fixed capital formation	2.7	1.9	2.8	2.8	2.9	3.4	4.0	4.0	4.8	5.1	5.6	5.8	4.7	4.1	4.5	4.4	4.3	4.5
22. Other capital expenditure	0.7	0.4	0.5	1.1	0.4	1.0	0.9	0.9	0.8	1.0	0.6	0.4	0.3	0.2	0.3	0.3	-0.2	0.3
23. Total expenditure	47.7	42.0	45.3	45.7	43.8	44.5	44.8	44.8	44.5	45.3	45.6	43.6	42.6	42.4	42.2	41.5	41.7	42.2
24. Tax burden	36.6	32.9	33.0	32.5	32.1	33.1	33.8	33.8	34.4	31.4	31.1	31.6	31.9	31.9	32.1	32.4	32.8	32.6
25. Net lending (+) or net borrowing (-)	-4.2	-3.0	-4.8	-6.1	-5.1	-4.0	-3.6	-3.6	-3.6	-7.3	-7.5	-4.9	-3.7	-4.0	-3.3	-2.6	-2.6	-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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	27.0	4.4	8.7	4.2	9.4	8.9	10.5	10.5	8.0	-4.8	11.3	9.3	-2.2	0.7	4.4	4.3	5.1	2.4
2. Current taxes on income and wealth	19.6	3.5	6.3	-0.4	10.4	15.8	15.9	15.9	9.7	-8.7	-1.9	9.3	7.6	-0.7	6.3	4.1	5.8	6.3
3. Social contributions	28.3	5.0	-0.4	2.7	5.7	6.5	6.7	6.7	3.1	5.7	2.9	11.3	11.5	4.3	3.6	6.7	4.8	4.9
4. Of which actual social contributions	28.3	4.7	-0.8	2.6	5.7	6.6	6.7	6.7	2.8	5.5	2.6	11.7	11.8	4.1	3.6	7.0	4.8	4.9
5. Other current revenue, including sales	14.7	12.3	6.5	-1.5	0.6	14.2	9.6	9.6	6.4	3.3	-0.2	2.5	9.8	-2.8	4.9	-0.7	1.9	4.1
6. Total current revenue	23.7	5.4	4.7	2.0	7.0	10.0	10.0	10.0	6.6	-1.4	4.5	9.0	5.5	1.2	4.5	4.5	4.7	4.2
7. Government consumption expenditure	22.6	12.2	3.8	5.9	6.7	6.3	9.1	9.1	11.2	7.3	7.6	2.4	3.2	3.3	4.5	2.6	4.0	4.5
8. Collective consumption	21.9	11.0	2.8	9.3	6.6	5.2	8.9	8.9	13.0	5.1	8.3	0.8	2.8	3.5	5.5	1.7	4.9	4.5
9. Social transfers in kind	23.8	13.2	4.6	3.0	6.7	7.2	9.2	9.2	9.7	9.2	7.0	3.8	3.7	3.0	3.6	3.3	3.2	4.5
10. Compensation of employees	23.7	11.4	4.4	3.6	3.8	6.1	5.5	5.5	12.1	8.2	5.5	3.8	1.8	2.3	4.0	2.1	3.5	4.5
11. Intermediate consumption	30.6	10.7	3.9	3.1	5.3	1.0	8.9	8.9	11.7	1.0	13.3	-1.5	4.0	3.5	7.0	-1.6	4.4	4.4
12. Social transfers other than in kind	26.0	6.6	4.1	3.7	3.8	4.0	4.5	4.5	7.2	10.3	6.2	2.6	5.0	5.2	3.3	3.9	10.2	5.3
13. Social transfers in kind via market producers	2.8	27.2	3.8	8.0	15.9	-4.4	21.1	21.1	12.6	11.8	0.8	0.9	8.9	5.1	2.3	8.2	4.8	5.1
14. Interest	-0.4	14.4	-4.0	7.3	0.8	-3.5	3.8	3.8	5.1	23.7	6.9	10.1	9.2	-4.3	-19.1	-4.6	-1.6	-4.5
15. Subsidies	33.5	2.0	-11.8	-1.5	72.3	-6.2	20.5	20.5	18.0	-6.6	6.2	-9.5	-3.2	-3.2	0.5	-20.3	-2.3	5.0
16. Other current expenditure 1)	0.1	0.1	0.7	0.0	0.2	0.9	0.3	0.3	0.1	-0.2	-0.1	0.0	0.1	0.0	-0.2	0.2	0.1	0.0
17. Total current expenditure	22.4	10.1	4.9	4.0	6.0	5.4	7.4	7.4	10.0	7.8	6.5	2.7	4.6	3.1	1.9	2.3	6.2	4.4
18. Gross saving 1)	0.5	-1.7	-0.1	-0.7	0.4	1.7	1.0	1.0	-1.2	-3.4	-0.7	2.3	0.3	-0.7	0.9	0.8	-0.5	-0.1
19. Capital transfers received	6607.1	49.6	8.8	-405.4	97.9	754.3	-4.1	-4.1	-0.2	37.2	135.2	46.4	-21.4	-25.1	30.0	-7.5	-2.7	34.2
20. Total revenue	33.6	5.4	4.7	2.2	7.1	11.4	9.8	9.8	6.5	-0.9	6.4	10.3	4.3	0.3	5.2	4.1	4.5	5.0
21. Gross fixed capital formation	38.7	-31.2	4.8	2.5	13.9	24.6	27.4	27.4	16.0	11.9	17.4	13.3	-16.2	-11.0	13.2	1.8	1.1	10.0
22. Other capital expenditure 1)	4.0	0.1	-0.1	0.6	-0.6	0.6	-0.1	-0.1	0.2	0.1	-0.4	-0.2	-0.1	-0.1	0.1	0.0	-0.5	0.5
23. Total expenditure	33.8	7.5	4.7	5.3	5.0	8.1	8.7	8.7	11.0	8.5	6.9	3.6	1.5	1.3	3.3	2.4	4.4	6.2
24. Tax burden	25.1	4.3	4.4	2.6	8.4	9.6	10.1	10.1	6.7	-2.4	5.1	10.1	4.9	1.6	4.4	5.3	5.2	4.2
25. Net lending (+) or net borrowing (-)	-0.4	-0.7	-0.1	-1.2	1.0	1.1	0.4	0.4	-1.8	-3.7	-0.2	2.7	1.2	-0.3	0.7	0.7	0.0	-0.5

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	4.2	4.8	4.8	6.1	5.1	4.0	3.6	3.6	3.6	7.3	7.5	4.9	3.7	4.0	3.3	2.6	2.6	3.1
2. Interest payments (% of GDP)	5.6	3.1	2.9	3.0	2.7	2.5	2.4	2.4	2.1	2.5	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.5
3. Implicit interest rate 2)	:	8.9	8.0	7.4	6.4	5.8	5.5	5.5	5.2	5.7	5.3	5.1	5.1	4.7	3.6	3.7	3.4	3.1
4. Nominal GDP growth rate	36.9	4.4	3.9	4.4	9.6	6.2	8.2	8.2	7.6	6.6	6.1	8.4	4.0	1.7	3.8	4.1	4.0	4.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.2	4.8	4.8	6.1	5.1	4.0	3.6	3.6	3.6	7.3	7.5	4.9	3.7	4.0	3.3	2.6	2.6	3.1
6. Contribution of nominal GDP growth	:	-1.5	-1.4	-1.7	-4.1	-2.7	-3.5	-3.5	-3.1	-2.9	-2.9	-4.1	-2.1	-0.9	-2.0	-2.0	-2.0	-2.4
7. Stock-flow adjustment 3)	:	-2.4	1.0	0.5	-2.3	0.0	0.4	0.4	1.9	-1.2	-1.1	0.3	-2.0	-1.1	-6.8	0.2	0.2	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.4	1.7	2.0	3.1	2.4	1.5	1.2	1.2	1.5	4.8	5.0	2.3	1.0	1.5	1.4	0.8	0.9	1.5
9. Snow-ball effect	:	1.6	1.5	1.2	-1.4	-0.2	-1.1	-1.1	-1.0	-0.4	-0.4	-1.6	0.6	1.6	-0.1	-0.2	-0.3	-0.9
10. Stock-flow adjustment 3)	:	-2.4	1.0	0.5	-2.3	0.0	0.4	0.4	1.9	-1.2	-1.1	0.3	-2.0	-1.1	-6.8	0.2	0.2	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	0.9	4.4	4.8	-1.3	1.4	0.4	0.4	2.4	3.2	3.5	1.0	-0.4	2.0	-5.5	0.8	0.8	0.6
12. Level of gross debt (end of year)	47.6	37.3	41.8	46.6	45.3	46.7	47.2	47.2	46.6	49.8	53.3	54.4	54.0	56.0	50.5	51.3	52.0	52.7

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

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

3) Line 7 = line 10.

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

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

Table 27A

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

Romania

(Mrd RON)

	1995	2000	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.7	9.6	17.7	24.2	29.0	37.2	44.2	44.2	60.9	54.4	62.8	73.3	78.5	81.4	85.1	94.4	90.1	89.9
2. Current taxes on income and wealth	0.8	5.8	8.8	11.8	15.9	15.4	20.7	20.7	34.6	31.5	30.6	34.0	34.9	38.0	41.8	47.5	48.8	52.0
3. Social contributions	0.6	9.3	16.9	19.5	23.9	29.6	35.6	35.6	52.0	51.3	49.6	50.8	52.6	55.3	57.4	58.1	62.0	65.2
4. Of which actual social contributions	0.6	9.0	16.3	18.8	22.8	27.9	33.7	33.7	48.6	47.6	45.8	50.8	52.6	55.3	57.4	58.1	62.0	65.2
5. Other current revenue, including sales	0.3	2.6	6.8	7.4	10.2	10.5	13.9	13.9	22.8	22.1	28.0	28.3	24.4	26.8	25.2	29.2	29.9	31.7
6. Total current revenue	2.4	27.4	50.1	63.0	79.0	92.8	114.4	114.4	170.3	159.3	171.0	186.4	190.4	201.6	209.5	229.2	230.8	238.8
7. Government consumption expenditure	0.9	13.6	22.6	32.0	37.5	48.3	56.5	56.5	88.9	88.5	83.6	82.2	88.1	91.8	94.1	96.8	106.6	113.5
8. Collective consumption	0.5	7.6	9.7	16.8	19.8	25.7	29.7	29.7	45.2	46.7	44.0	44.8	49.7	50.0	50.5	50.5	54.2	58.0
9. Social transfers in kind	0.4	6.1	12.8	15.2	17.7	22.6	26.8	26.8	43.7	41.8	39.6	37.4	38.4	41.8	43.6	46.3	52.4	55.5
10. Compensation of employees	0.5	6.4	12.9	16.1	20.1	25.3	31.9	31.9	54.1	54.8	50.6	44.1	46.3	51.7	51.4	54.3	62.6	67.9
11. Intermediate consumption	0.5	7.6	10.5	13.3	13.8	18.6	20.9	20.9	33.9	32.1	28.9	32.4	35.5	36.3	37.8	40.2	42.6	45.1
12. Social transfers other than in kind	0.7	7.9	14.2	16.9	22.0	26.1	30.4	30.4	53.3	63.8	67.6	66.8	66.5	68.1	70.0	75.3	79.8	83.3
13. Social transfers in kind via market producers	0.0	0.2	0.4	0.4	2.1	2.6	2.8	2.8	4.5	3.4	5.7	7.5	5.7	6.4	6.7	6.5	6.8	7.2
14. Interest	0.1	3.2	3.7	3.2	3.6	3.6	2.9	2.9	3.7	7.7	8.0	9.1	10.4	11.1	11.1	11.7	12.8	13.9
15. Subsidies	0.3	1.8	2.3	3.9	5.0	5.0	6.8	6.8	5.7	5.6	5.4	4.8	3.9	3.5	3.2	3.5	3.7	3.9
16. Other current expenditure	0.1	0.4	1.9	2.4	3.0	2.6	3.1	3.1	7.5	9.3	10.1	12.0	15.1	12.1	15.4	17.2	16.8	17.7
17. Total current expenditure	2.3	27.6	46.1	56.3	69.6	83.7	98.9	98.9	162.8	176.7	176.4	176.7	183.5	189.1	195.6	208.7	225.1	238.9
18. Gross saving	0.2	-0.2	4.0	6.7	9.4	9.1	15.5	15.5	7.5	-17.4	-5.3	9.8	6.8	12.5	13.9	20.5	5.8	-0.1
19. Capital transfers received	0.0	0.1	0.1	0.1	1.0	0.9	0.4	0.4	4.0	1.5	3.5	4.1	8.6	9.7	13.9	18.7	10.5	14.8
20. Total revenue	2.5	27.4	50.2	63.1	80.0	93.7	114.8	114.8	174.3	160.7	174.5	190.5	199.0	211.3	223.4	247.9	241.3	253.7
21. Gross fixed capital formation	0.3	2.8	4.9	6.9	6.9	8.2	18.0	18.0	35.0	30.6	30.2	30.7	28.5	28.8	28.5	36.3	28.7	32.6
22. Other capital expenditure	0.0	0.8	2.1	2.6	6.2	4.2	5.3	5.3	5.6	1.8	4.7	13.8	8.9	6.9	5.2	8.3	8.6	9.1
23. Total expenditure	2.6	31.2	53.1	65.9	82.7	96.1	122.2	122.2	203.3	209.1	211.3	221.1	221.0	224.7	229.2	253.2	262.3	280.7
24. Tax burden	2.1	24.7	42.7	54.8	67.7	80.5	98.3	98.3	144.8	134.0	139.6	158.5	166.6	175.1	185.2	200.8	201.6	207.9
25. Net lending (+) or net borrowing (-)	-0.2	-3.7	-2.9	-2.8	-2.7	-2.4	-7.4	-7.4	-29.1	-48.3	-36.7	-30.6	-22.0	-13.4	-5.8	-5.3	-21.0	-27.0

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	9.3	11.9	11.6	12.2	11.7	12.8	12.7	12.7	11.6	10.7	11.8	13.0	13.2	12.8	12.8	13.2	11.9	11.2
2. Current taxes on income and wealth	10.6	7.2	5.7	5.9	6.4	5.3	6.0	6.0	6.6	6.2	5.7	6.0	5.9	6.0	6.3	6.7	6.4	6.5
3. Social contributions	7.8	11.4	11.1	9.8	9.6	10.2	10.3	10.3	9.9	10.0	9.3	9.0	8.8	8.7	8.6	8.1	8.2	8.1
4. Of which actual social contributions	7.6	11.0	10.7	9.4	9.2	9.6	9.7	9.7	9.3	9.3	8.6	9.0	8.8	8.7	8.6	8.1	8.2	8.1
5. Other current revenue, including sales	4.2	3.2	4.4	3.7	4.1	3.6	4.0	4.0	4.3	4.3	5.2	5.0	4.1	4.2	3.8	4.1	3.9	3.9
6. Total current revenue	31.8	33.7	32.8	31.7	31.8	31.9	33.0	33.0	32.5	31.2	32.0	33.0	32.0	31.6	31.4	32.2	30.5	29.7
7. Government consumption expenditure	12.2	16.8	14.8	16.1	15.1	16.6	16.3	16.3	16.9	17.3	15.7	14.5	14.8	14.4	14.1	13.6	14.1	14.1
8. Collective consumption	6.4	9.3	6.4	8.5	7.9	8.8	8.6	8.6	8.6	9.1	8.2	7.9	8.3	7.8	7.6	7.1	7.1	7.2
9. Social transfers in kind	5.8	7.5	8.4	7.6	7.1	7.8	7.7	7.7	8.3	8.2	7.4	6.6	6.5	6.6	6.5	6.5	6.9	6.9
10. Compensation of employees	6.6	7.9	8.5	8.1	8.1	8.7	9.2	9.2	10.3	10.7	9.5	7.8	7.8	8.1	7.7	7.6	8.3	8.4
11. Intermediate consumption	6.1	9.4	6.9	6.7	5.6	6.4	6.0	6.0	6.5	6.3	5.4	5.7	6.0	5.7	5.7	5.6	5.6	5.6
12. Social transfers other than in kind	9.2	9.7	9.3	8.5	8.8	9.0	8.7	8.7	10.2	12.5	12.7	11.8	11.2	10.7	10.5	10.6	10.5	10.3
13. Social transfers in kind via market producers	0.4	0.3	0.3	0.2	0.8	0.9	0.8	0.8	0.9	0.7	1.1	1.3	1.0	1.0	1.0	0.9	0.9	0.9
14. Interest	1.6	3.9	2.5	1.6	1.4	1.2	0.8	0.8	0.7	1.5	1.5	1.6	1.8	1.7	1.7	1.6	1.7	1.7
15. Subsidies	4.0	2.3	1.5	1.9	2.0	1.7	2.0	2.0	1.1	1.1	1.0	0.9	0.7	0.5	0.5	0.5	0.5	0.5
16. Other current expenditure	1.6	0.5	1.2	1.2	1.2	0.9	0.9	0.9	1.4	1.8	1.9	2.1	2.5	1.9	2.3	2.4	2.2	2.2
17. Total current expenditure	29.5	33.9	30.2	28.3	28.0	28.8	28.5	28.5	31.0	34.6	33.0	31.3	30.8	29.7	29.3	29.3	29.7	29.7
18. Gross saving	2.3	-0.2	2.6	3.4	3.8	3.1	4.5	4.5	1.4	-3.4	-1.0	1.7	1.1	2.0	2.1	2.9	0.8	0.0
19. Capital transfers received	0.3	0.1	0.1	0.0	0.4	0.3	0.1	0.1	0.8	0.3	0.7	0.7	1.5	1.5	2.1	2.6	1.4	1.8
20. Total revenue	32.1	33.8	32.9	31.7	32.2	32.3	33.1	33.1	33.2	31.5	32.7	33.7	33.4	33.1	33.5	34.8	31.8	31.5
21. Gross fixed capital formation	4.1	3.4	3.2	3.5	2.8	2.8	5.2	5.2	6.7	6.0	5.7	5.4	4.8	4.5	4.3	5.1	3.8	4.1
22. Other capital expenditure	0.5	1.0	1.4	1.3	2.5	1.4	1.5	1.5	1.1	0.4	0.9	2.4	1.5	1.1	0.8	1.2	1.1	1.1
23. Total expenditure	34.1	38.3	34.8	33.1	33.2	33.1	35.2	35.2	38.8	40.9	39.6	39.1	37.1	35.2	34.3	35.5	34.6	34.9
24. Tax burden	27.4	30.3	28.0	27.6	27.2	27.7	28.3	28.3	27.6	26.2	26.2	28.0	28.0	27.5	27.7	28.2	26.6	25.8
25. Net lending (+) or net borrowing (-)	-2.0	-4.6	-1.9	-1.4	-1.1	-0.8	-2.1	-2.1	-5.5	-9.5	-6.9	-5.4	-3.7	-2.1	-0.9	-0.7	-2.8	-3.4

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	41.1	43.4	32.6	37.1	19.9	28.3	18.5	18.5	17.4	-10.7	15.5	16.6	7.1	3.8	4.5	10.9	-4.5	-0.2
2. Current taxes on income and wealth	38.3	36.0	17.0	34.7	34.4	-3.1	34.8	34.8	24.0	-8.8	-2.9	11.1	2.7	8.9	9.8	13.8	2.7	6.6
3. Social contributions	42.0	47.6	27.6	15.6	22.3	24.1	20.1	20.1	19.1	-1.4	-3.3	2.5	3.5	5.1	3.8	1.2	6.7	5.3
4. Of which actual social contributions	41.6	47.7	26.3	14.9	21.6	22.4	20.6	20.6	19.0	-2.1	-3.8	11.0	3.5	5.1	3.8	1.2	6.7	5.3
5. Other current revenue, including sales	25.8	38.4	51.6	10.2	37.3	2.8	32.8	32.8	20.6	-3.1	26.8	1.2	-14.0	10.1	-6.1	15.9	2.4	5.8
6. Total current revenue	38.4	42.6	30.0	25.8	25.4	17.4	23.3	23.3	19.7	-6.4	7.4	9.0	2.1	5.9	3.9	9.4	0.7	3.5
7. Government consumption expenditure	42.6	47.9	21.7	42.0	16.9	29.0	16.9	16.9	30.1	-0.4	-5.5	-1.7	7.2	4.2	2.5	2.9	10.1	6.5
8. Collective consumption	26.1	66.3	9.0	73.0	17.3	30.1	15.6	15.6	21.4	3.3	-5.8	1.8	11.0	0.7	0.9	0.0	7.4	7.0
9. Social transfers in kind	60.8	30.0	33.6	18.4	16.5	27.7	18.4	18.4	40.5	-4.3	-5.2	-5.5	2.6	8.7	4.4	6.2	13.2	6.0
10. Compensation of employees	44.6	42.4	32.2	24.7	24.7	25.5	26.4	26.4	33.9	1.3	-7.6	-12.9	5.0	11.5	-0.5	5.7	15.2	8.5
11. Intermediate consumption	44.8	44.5	17.1	26.7	3.7	34.7	12.3	12.3	25.0	-5.2	-10.1	12.2	9.6	2.3	4.1	6.4	5.9	5.9
12. Social transfers other than in kind	47.0	37.7	23.6	19.1	29.7	18.7	16.3	16.3	39.1	19.6	6.0	-1.2	-0.4	2.3	2.8	7.6	6.0	4.3
13. Social transfers in kind via market producers	46.4	17.9	167.4	11.0	367.6	22.0	11.0	11.0	27.5	-26.0	69.8	31.1	-23.3	11.5	4.6	-3.0	5.2	5.9
14. Interest	69.0	14.6	-7.4	-15.6	13.0	0.0	-19.4	-19.4	23.7	109.2	4.4	13.4	14.8	6.8	-0.4	5.7	8.9	8.7
15. Subsidies	56.8	47.1	20.2	64.5	28.7	-0.4	37.3	37.3	-10.7	-2.4	-3.9	-10.4	-19.2	-11.2	-7.6	9.1	5.2	5.9
16. Other current expenditure 1)	-0.8	0.1	0.0	0.0	0.0	-0.3	0.0	0.0	-0.5	0.4	0.1	0.2	0.4	-0.6	0.4	0.1	-0.2	0.0
17. Total current expenditure	44.7	38.4	21.7	22.3	23.6	20.3	18.1	18.1	28.3	8.5	-0.2	0.2	3.9	3.0	3.4	6.7	7.8	6.2
18. Gross saving 1)	-1.4	1.1	2.1	0.7	0.4	-0.7	1.4	1.4	-2.3	-4.8	2.4	2.7	-0.6	0.8	0.1	0.8	-2.1	-0.8
19. Capital transfers received	-100.0	349.8	20.8	-0.3	910.6	-2.9	-61.7	-61.7	-28.3	-63.6	142.1	16.7	110.6	11.9	44.3	34.4	-43.9	41.0
20. Total revenue	37.1	42.9	30.0	25.7	26.8	17.2	22.5	22.5	17.8	-7.8	8.6	9.2	4.4	6.2	5.8	11.0	-2.7	5.1
21. Gross fixed capital formation	41.0	208.8	52.8	40.8	-0.3	18.5	119.7	119.7	33.2	-12.6	-1.2	1.5	-6.9	0.8	-1.1	27.5	-21.0	13.8
22. Other capital expenditure 1)	0.1	-0.5	0.1	-0.1	1.2	-1.0	0.1	0.1	-0.5	-0.7	0.5	1.6	-0.9	-0.4	-0.3	0.4	0.0	0.0
23. Total expenditure	44.7	44.0	24.6	24.0	25.5	16.2	27.1	27.1	27.4	2.8	1.1	4.7	-0.1	1.7	2.0	10.5	3.6	7.0
24. Tax burden	40.1	44.2	26.7	28.1	23.6	18.9	22.1	22.1	19.5	-7.5	4.2	13.5	5.1	5.1	5.8	8.4	0.4	3.1
25. Net lending (+) or net borrowing (-)	-1.6	-0.2	1.5	0.5	0.3	0.3	-1.3	-1.3	-2.7	-3.9	2.6	1.5	1.7	1.6	1.2	0.1	-2.0	-0.6

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	2.0	3.4	1.9	1.4	1.1	0.8	2.1	2.1	5.5	9.5	6.9	5.4	3.7	2.1	0.9	0.7	2.8	3.4
2. Interest payments (% of GDP)	1.6	3.4	2.5	1.6	1.4	1.2	0.8	0.8	0.7	1.5	1.5	1.6	1.8	1.7	1.7	1.6	1.7	1.7
3. Implicit interest rate 2)	:	22.2	12.3	8.4	8.4	7.7	6.3	6.3	6.9	11.1	6.8	5.7	5.4	5.0	4.6	4.4	4.7	4.7
4. Nominal GDP growth rate	44.9	45.6	29.0	30.2	25.1	16.8	19.5	19.5	25.4	-2.6	4.6	5.8	5.4	7.1	4.7	6.8	6.3	6.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.0	3.4	1.9	1.4	1.1	0.8	2.1	2.1	5.5	9.5	6.9	5.4	3.7	2.1	0.9	0.7	2.8	3.4
6. Contribution of nominal GDP growth	:	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.6	-2.6	0.4	-1.0	-1.7	-1.7	-2.5	-1.7	-2.5	-2.3	-2.3
7. Stock-flow adjustment 3)	:	6.9	2.9	0.9	0.5	-1.1	-3.0	-3.0	-2.5	0.2	0.8	0.5	1.3	0.9	2.6	0.4	-0.2	0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.4	0.0	-0.5	-0.2	-0.3	-0.4	1.3	1.3	4.8	8.0	5.4	3.8	1.9	0.4	-0.8	-0.9	1.1	1.6
9. Snow-ball effect	:	-3.6	-3.3	-4.2	-2.9	-1.4	-1.7	-1.7	-1.9	1.9	0.5	0.0	0.0	-0.7	-0.1	-0.9	-0.6	-0.5
10. Stock-flow adjustment 3)	:	6.9	2.9	0.9	0.5	-1.1	-3.0	-3.0	-2.5	0.2	0.8	0.5	1.3	0.9	2.6	0.4	-0.2	0.3
(% of GDP)																		
11. Change in gross debt 5)	:	3.3	-0.9	-3.4	-2.7	-2.9	-3.4	-3.4	0.4	10.0	6.7	4.3	3.2	0.6	1.8	-1.4	0.3	1.4
12. Level of gross debt (end of year)	6.6	25.7	24.8	21.3	18.6	15.7	12.3	12.3	13.2	23.2	29.9	34.2	37.4	38.0	39.8	38.4	38.7	40.1

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

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

3) Line 7 = line 10.

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

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

Table 28A

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

Sweden

(Mrd SEK)

	1995	2000	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	405	539	591	611	627	655	683	683	757	744	782	802	817	835	860	915	971	1020
2. Current taxes on income and wealth	355	509	475	510	554	608	654	654	635	608	640	645	642	670	703	761	800	840
3. Social contributions	112	128	109	113	117	111	107	107	123	124	127	136	138	142	147	155	161	169
4. Of which actual social contributions	102	126	106	110	113	108	103	103	119	119	122	131	133	137	141	148	154	162
5. Other current revenue, including sales	188	171	176	181	187	204	211	211	254	243	249	258	259	261	253	257	259	264
6. Total current revenue	1060	1348	1350	1415	1484	1578	1655	1655	1769	1720	1797	1842	1856	1909	1962	2088	2191	2293
7. Government consumption expenditure	481	584	655	688	701	723	762	762	833	861	886	921	955	993	1031	1083	1162	1232
8. Collective consumption	147	179	181	189	193	196	206	206	227	239	246	257	271	283	290	303	315	326
9. Social transfers in kind	334	405	473	500	508	526	555	555	607	622	640	664	684	710	741	780	848	906
10. Compensation of employees	254	294	328	350	362	371	388	388	420	421	430	442	461	476	494	517	543	570
11. Intermediate consumption	178	195	215	220	223	232	248	248	273	286	295	306	311	321	328	343	373	394
12. Social transfers other than in kind	324	353	388	416	426	435	447	447	462	488	492	492	516	539	545	561	581	605
13. Social transfers in kind via market producers	38	57	71	74	73	76	81	81	93	103	113	120	125	132	141	150	165	178
14. Interest	96	78	74	57	48	51	51	51	53	38	37	41	34	31	27	20	20	22
15. Subsidies	66	36	37	39	38	41	45	45	49	51	55	60	62	63	67	69	70	71
16. Other current expenditure	133	166	164	180	192	199	202	202	209	209	218	218	220	236	243	248	261	277
17. Total current expenditure	1089	1180	1276	1337	1363	1405	1461	1461	1560	1596	1641	1680	1728	1798	1845	1908	2013	2117
18. Gross saving	-29	168	74	78	122	173	194	194	209	124	157	162	128	111	117	180	177	176
19. Capital transfers received	5	5	6	5	5	6	4	4	3	3	3	3	14	13	3	8	6	5
20. Total revenue	1064	1353	1356	1421	1490	1585	1659	1659	1771	1723	1800	1845	1870	1922	1966	2096	2197	2298
21. Gross fixed capital formation	97	94	112	112	115	119	128	128	144	148	159	162	168	168	175	180	193	205
22. Other capital expenditure	11	2	6	6	3	7	2	2	1	2	2	7	8	8	7	8	7	7
23. Total expenditure	1196	1276	1394	1456	1481	1532	1591	1591	1705	1746	1801	1848	1904	1974	2027	2096	2213	2330
24. Tax burden	869	1180	1178	1237	1301	1376	1446	1446	1517	1477	1549	1584	1597	1647	1710	1826	1927	2024
25. Net lending (+) or net borrowing (-)	-132	77	-38	-35	9	53	68	68	66	-24	-1	-3	-34	-52	-61	0	-16	-32

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	21.5	22.7	23.0	22.8	22.3	22.5	22.0	22.0	22.3	22.6	22.2	21.9	22.2	22.2	21.9	22.0	22.0	22.1
2. Current taxes on income and wealth	18.9	21.4	18.5	19.1	19.8	20.9	21.1	21.1	18.7	18.5	18.2	17.6	17.4	17.8	17.9	18.3	18.1	18.2
3. Social contributions	5.9	5.4	4.2	4.2	4.2	3.8	3.5	3.5	3.6	3.8	3.6	3.7	3.8	3.8	3.7	3.7	3.6	3.6
4. Of which actual social contributions	5.4	5.3	4.1	4.1	4.0	3.7	3.3	3.3	3.5	3.6	3.5	3.6	3.6	3.6	3.6	3.6	3.5	3.5
5. Other current revenue, including sales	10.0	7.2	6.8	6.8	6.7	7.0	6.8	6.8	7.5	7.4	7.1	7.1	7.0	6.9	6.4	6.2	5.9	5.7
6. Total current revenue	56.3	56.6	52.5	52.9	52.9	54.3	53.4	53.4	52.2	52.3	51.1	50.4	50.4	50.6	50.1	50.3	49.6	49.6
7. Government consumption expenditure	25.5	24.5	25.5	25.7	25.0	24.9	24.6	24.6	24.6	26.2	25.2	25.2	25.9	26.3	26.3	26.1	26.3	26.6
8. Collective consumption	7.8	7.5	7.1	7.0	6.9	6.8	6.7	6.7	6.7	7.3	7.0	7.0	7.4	7.5	7.4	7.3	7.1	7.1
9. Social transfers in kind	17.7	17.0	18.4	18.7	18.1	18.1	17.9	17.9	17.9	18.9	18.2	18.1	18.6	18.8	18.9	18.8	19.2	19.6
10. Compensation of employees	13.5	12.4	12.8	13.1	12.9	12.8	12.5	12.5	12.4	12.8	12.2	12.1	12.5	12.6	12.6	12.4	12.3	12.3
11. Intermediate consumption	9.4	8.2	8.3	8.2	8.0	8.0	8.0	8.0	8.1	8.7	8.4	8.4	8.4	8.5	8.4	8.3	8.5	8.5
12. Social transfers other than in kind	17.2	14.8	15.1	15.6	15.2	15.0	14.4	14.4	13.6	14.8	14.0	13.4	14.0	14.3	13.9	13.5	13.2	13.1
13. Social transfers in kind via market producers	2.0	2.4	2.7	2.8	2.6	2.6	2.6	2.6	2.7	3.1	3.2	3.3	3.4	3.5	3.6	3.6	3.7	3.8
14. Interest	5.1	3.3	2.9	2.1	1.7	1.8	1.6	1.6	1.6	1.2	1.1	1.1	0.9	0.8	0.7	0.5	0.5	0.5
15. Subsidies	3.5	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	1.6	1.5
16. Other current expenditure	7.1	7.0	6.4	6.7	6.9	6.8	6.5	6.5	6.2	6.3	6.2	6.0	6.0	6.3	6.2	6.0	5.9	6.0
17. Total current expenditure	57.8	49.6	49.7	50.0	48.6	48.3	47.2	47.2	46.0	48.5	46.6	45.9	46.9	47.7	47.1	45.9	45.6	45.8
18. Gross saving	-1.5	7.1	2.9	2.9	4.3	5.9	6.3	6.3	6.2	3.8	4.5	4.4	3.5	3.0	3.0	4.3	4.0	3.8
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.3	0.1	0.2	0.1	0.1
20. Total revenue	56.5	56.8	52.8	53.1	53.1	54.5	53.5	53.5	52.3	52.4	51.1	50.5	50.7	51.0	50.2	50.4	49.8	49.7
21. Gross fixed capital formation	5.1	3.9	4.3	4.2	4.1	4.1	4.1	4.1	4.3	4.5	4.5	4.4	4.6	4.5	4.5	4.3	4.4	4.4
22. Other capital expenditure	0.6	0.1	0.2	0.2	0.1	0.3	0.1	0.1	0.0	0.1	0.0	0.2	0.2	0.2	0.2	0.2	0.2	0.2
23. Total expenditure	63.5	53.6	54.2	54.4	52.8	52.7	51.3	51.3	50.3	53.1	51.2	50.5	51.7	52.4	51.7	50.4	50.1	50.4
24. Tax burden	46.1	49.6	45.8	46.2	46.4	47.3	46.6	46.6	44.8	44.9	44.0	43.3	43.3	43.7	43.6	43.9	43.7	43.7
25. Net lending (+) or net borrowing (-)	-7.0	3.2	-1.5	-1.3	0.3	1.8	2.2	2.2	2.0	-0.7	0.0	-0.1	-0.9	-1.4	-1.6	0.0	-0.4	-0.7

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	6.7	-0.1	4.7	3.3	2.6	4.5	4.4	4.4	4.4	-1.7	5.1	2.6	1.8	2.3	3.0	6.4	6.1	5.0
2. Current taxes on income and wealth	7.5	10.2	-2.3	7.5	8.6	9.8	7.5	7.5	-4.4	-4.2	5.1	0.9	-0.4	4.4	4.9	8.3	5.1	5.0
3. Social contributions	11.8	19.7	-11.0	3.5	3.2	-4.6	-3.8	-3.8	6.1	0.4	2.4	7.7	1.3	2.9	3.3	5.2	3.9	5.0
4. Of which actual social contributions	12.7	20.2	-11.5	3.5	3.2	-5.0	-4.0	-4.0	6.1	0.1	2.3	7.7	1.1	2.9	3.1	5.3	3.9	5.0
5. Other current revenue, including sales	-1.9	0.8	2.1	3.2	3.0	9.1	3.6	3.6	6.2	-4.1	2.5	3.7	0.2	1.0	-3.4	1.8	0.7	2.0
6. Total current revenue	6.0	5.4	0.4	4.8	4.9	6.3	4.9	4.9	1.4	-2.8	4.5	2.5	0.8	2.9	2.8	6.4	4.9	4.7
7. Government consumption expenditure	4.1	2.6	6.9	5.2	1.8	3.1	5.4	5.4	5.0	3.3	3.0	3.9	3.7	4.0	3.9	5.0	7.3	6.0
8. Collective consumption	1.6	4.3	5.2	3.9	2.2	1.9	5.1	5.1	6.7	5.3	3.2	4.4	5.4	4.4	2.5	4.5	3.7	3.7
9. Social transfers in kind	5.1	1.9	7.5	5.6	1.7	3.5	5.5	5.5	4.4	2.5	2.9	3.7	3.0	3.8	4.4	5.2	8.7	6.8
10. Compensation of employees	5.4	4.8	5.4	6.8	3.2	2.6	4.4	4.4	3.8	0.2	2.1	2.9	4.2	3.4	3.7	4.5	5.1	5.0
11. Intermediate consumption	-2.1	-0.1	5.4	2.7	1.3	3.7	7.1	7.1	6.7	4.7	3.2	3.7	1.5	3.3	2.3	4.6	8.6	5.7
12. Social transfers other than in kind	-2.1	2.2	5.0	7.3	2.4	2.1	2.7	2.7	2.9	5.7	0.7	0.0	4.9	4.6	1.0	2.9	3.6	4.1
13. Social transfers in kind via market producers	8.3	17.0	14.0	5.3	-1.4	3.9	6.1	6.1	8.0	11.3	9.4	6.3	3.5	5.9	6.9	6.6	9.7	7.6
14. Interest	4.0	-8.2	15.8	-23.7	-15.5	6.9	-1.0	-1.0	-3.7	-27.9	-1.7	10.5	-17.6	-10.2	-11.3	-25.6	0.3	9.8
15. Subsidies	-11.2	-13.6	8.5	4.2	-2.7	7.4	11.0	11.0	6.0	2.6	9.5	7.8	3.7	1.5	5.9	3.2	1.5	1.5
16. Other current expenditure 1)	-0.3	-0.4	-0.2	0.4	0.1	0.0	-0.3	-0.3	0.1	0.2	-0.2	-0.2	0.0	0.3	0.0	-0.2	0.0	0.1
17. Total current expenditure	0.1	1.5	5.7	4.8	1.9	3.1	4.0	4.0	4.1	2.3	2.8	2.4	2.9	4.0	2.6	3.4	5.5	5.1
18. Gross saving 1)	3.3	1.9	-2.6	0.0	1.4	1.6	0.3	0.3	-1.3	-2.4	0.7	0.0	-1.0	-0.5	0.0	1.3	-0.3	-0.2
19. Capital transfers received	-8.4	7.0	8.7	-8.0	3.1	18.9	-38.6	-38.6	-16.2	13.6	-7.5	22.2	303.4	-4.9	-74.1	136.5	-20.0	-19.0
20. Total revenue	5.9	5.4	0.5	4.7	4.9	6.4	4.7	4.7	1.4	-2.8	4.5	2.5	1.3	2.8	2.3	6.6	4.8	4.6
21. Gross fixed capital formation	-1.1	-3.7	8.5	0.7	2.4	3.6	7.2	7.2	7.0	2.3	7.5	2.1	3.5	0.2	3.9	3.0	7.0	6.6
22. Other capital expenditure 1)	-0.5	-0.2	0.1	0.0	-0.1	0.2	-0.2	-0.2	-0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
23. Total expenditure	-0.8	0.8	6.1	4.4	1.7	3.5	3.9	3.9	4.2	2.4	3.1	2.6	3.0	3.7	2.7	3.4	5.6	5.3
24. Tax burden	7.4	6.1	0.2	5.0	5.2	5.8	5.0	5.0	0.6	-2.6	4.9	2.3	0.8	3.2	3.8	6.8	5.5	5.0
25. Net lending (+) or net borrowing (-)	3.9	2.5	-2.9	0.2	1.6	1.5	0.4	0.4	-1.4	-2.7	0.7	-0.1	-0.8	-0.4	-0.2	1.6	-0.4	-0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	7.0	-1.4	1.5	1.3	-0.3	-1.8	-2.2	-2.2	-2.0	0.7	0.0	0.1	0.9	1.4	1.6	0.0	0.4	0.7
2. Interest payments (% of GDP)	5.1	2.6	2.9	2.1	1.7	1.8	1.6	1.6	1.6	1.2	1.1	1.1	0.9	0.8	0.7	0.5	0.5	0.5
3. Implicit interest rate 2)	:	5.3	5.8	4.4	3.7	3.8	3.6	3.6	4.2	3.1	2.8	3.1	2.5	2.2	1.8	1.2	1.1	1.2
4. Nominal GDP growth rate	8.0	4.1	3.7	4.2	4.8	3.6	6.6	6.6	2.7	-2.9	7.0	3.9	0.8	2.3	3.9	6.0	6.2	4.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.0	-1.4	1.5	1.3	-0.3	-1.8	-2.2	-2.2	-2.0	0.7	0.0	0.1	0.9	1.4	1.6	0.0	0.4	0.7
6. Contribution of nominal GDP growth	:	-2.0	-1.8	-2.0	-2.2	-1.7	-3.0	-3.0	-1.0	1.1	-2.7	-1.4	-0.3	-0.8	-1.5	-2.6	-2.5	-1.9
7. Stock-flow adjustment 3)	:	4.6	-1.5	-0.2	1.5	3.8	0.1	0.1	1.5	1.7	-0.1	0.6	-0.4	2.1	4.9	1.2	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-4.0	-1.4	-0.8	-2.0	-3.6	-3.8	-3.8	-3.5	-0.4	-1.0	-1.0	0.0	0.6	0.9	-0.5	-0.1	0.2
9. Snow-ball effect	:	0.6	1.0	0.1	-0.5	0.1	-1.3	-1.3	0.5	2.3	-1.6	-0.3	0.6	0.0	-0.8	-2.1	-2.1	-1.4
10. Stock-flow adjustment 3)	:	4.6	-1.5	-0.2	1.5	3.8	0.1	0.1	1.5	1.7	-0.1	0.6	-0.4	2.1	4.9	1.2	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	1.2	-1.9	-0.9	-1.1	0.3	-5.0	-5.0	-1.4	3.6	-2.8	-0.7	0.2	2.6	5.0	-1.3	-2.2	-1.2
12. Level of gross debt (end of year)	69.9	51.7	49.8	48.9	47.9	48.2	43.2	43.2	36.8	40.4	37.6	36.9	37.2	39.8	44.8	43.4	41.3	40.1

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

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

3) Line 7 = line 10.

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

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

Table 29A

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

United Kingdom

(Mrd GBP)

	1995	2000	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	96.1	133.6	141.9	149.0	156.9	160.5	169.6	169.6	176.4	165.6	190.2	205.6	211.2	220.6	232.1	238.6	246.9	256.5
2. Current taxes on income and wealth	109.7	160.5	166.5	173.2	186.3	206.1	227.4	227.4	246.4	225.5	233.5	242.5	237.1	243.2	248.3	261.0	276.3	295.3
3. Social contributions	54.0	74.5	80.5	89.5	98.0	105.4	111.0	111.0	122.5	120.6	123.8	128.2	131.6	134.8	138.7	145.7	154.1	162.1
4. Of which actual social contributions	48.6	66.1	71.0	82.2	91.3	97.4	103.3	103.3	113.5	110.5	113.5	118.2	121.9	125.3	129.1	134.4	141.2	146.6
5. Other current revenue, including sales	22.3	29.4	33.0	34.1	40.6	44.8	49.8	49.8	59.7	60.7	57.9	55.9	57.3	77.7	71.0	72.3	73.1	74.4
6. Total current revenue	282.0	397.9	422.0	445.9	481.8	516.8	557.8	557.8	605.0	572.4	605.4	632.1	637.2	676.3	690.1	717.7	750.4	788.3
7. Government consumption expenditure	140.5	179.3	211.5	232.2	252.0	269.0	286.0	286.0	316.8	331.2	338.2	339.7	345.8	348.1	358.6	361.2	370.2	381.0
8. Collective consumption	57.6	76.1	87.8	95.6	103.4	108.9	113.3	113.3	122.8	124.6	126.5	126.5	130.1	128.5	132.0	130.6	134.1	138.0
9. Social transfers in kind	82.9	103.2	123.7	136.6	148.6	160.0	172.7	172.7	194.0	206.5	211.7	213.2	215.7	219.6	226.5	230.6	236.1	243.0
10. Compensation of employees	78.2	95.6	111.6	122.5	134.0	144.2	152.6	152.6	161.4	166.4	172.4	171.2	171.6	167.2	170.4	172.1	174.3	178.1
11. Intermediate consumption	62.8	86.7	106.2	115.9	129.6	139.2	151.7	151.7	175.7	187.0	187.6	186.6	189.0	197.3	204.9	206.7	213.8	220.7
12. Social transfers other than in kind	110.3	123.4	138.6	149.3	159.3	166.4	171.8	171.8	196.5	217.8	227.4	234.5	245.9	250.8	256.8	262.5	264.0	268.0
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	26.2	26.5	21.4	22.3	24.0	27.0	28.6	28.6	34.1	28.1	45.2	51.6	48.3	49.5	49.0	43.7	44.2	45.0
15. Subsidies	4.5	4.3	5.7	6.7	6.4	7.4	8.9	8.9	9.1	9.6	9.2	8.0	9.1	9.2	10.0	11.9	11.9	12.0
16. Other current expenditure	17.6	27.4	32.1	34.7	36.0	39.4	40.5	40.5	42.5	46.4	49.4	46.5	46.6	48.8	45.4	45.7	49.4	52.6
17. Total current expenditure	299.5	363.8	415.6	451.5	489.3	523.5	554.0	554.0	619.2	655.4	691.3	698.4	710.6	722.8	736.4	742.7	757.3	776.2
18. Gross saving	-17.5	34.2	6.4	-5.7	-7.5	-6.6	3.8	3.8	-14.2	-83.0	-85.9	-66.3	-73.4	-46.5	-46.4	-25.0	-6.9	12.0
19. Capital transfers received	1.8	2.7	3.6	3.7	3.9	5.0	4.9	4.9	26.4	5.4	3.5	3.7	3.9	6.1	5.7	6.4	6.5	6.8
20. Total revenue	283.8	400.6	425.5	449.6	485.7	521.8	562.7	562.7	631.4	577.7	608.9	635.8	641.1	682.4	695.7	724.0	756.9	795.1
21. Gross fixed capital formation	19.0	18.3	23.8	26.3	31.9	20.3	36.5	36.5	46.9	50.6	50.2	48.3	46.2	45.7	49.6	49.9	50.5	52.5
22. Other capital expenditure	9.3	6.6	9.3	12.1	9.6	25.0	13.2	13.2	41.5	30.9	17.5	13.1	21.8	11.5	11.9	13.7	14.1	14.4
23. Total expenditure	327.7	388.6	448.6	489.9	530.7	568.8	603.7	603.7	707.6	736.9	759.0	759.8	778.6	780.0	797.9	806.3	821.8	843.1
24. Tax burden	260.9	364.5	383.7	408.8	439.4	469.2	505.9	505.9	563.8	508.0	542.3	571.6	575.7	595.8	615.5	640.6	671.1	705.3
25. Net lending (+) or net borrowing (-)	-43.9	12.0	-23.1	-40.3	-45.0	-47.0	-40.9	-40.9	-76.2	-159.2	-150.0	-124.0	-137.5	-97.5	-102.2	-82.2	-64.9	-48.0

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	12.3	13.0	12.7	12.5	12.5	12.1	12.1	12.1	11.6	11.1	12.2	12.7	12.7	12.7	12.8	12.8	12.8	12.8
2. Current taxes on income and wealth	14.0	15.6	14.9	14.6	14.8	15.5	16.2	16.2	16.2	15.2	15.0	15.0	14.2	14.0	13.7	14.0	14.3	14.7
3. Social contributions	6.9	7.2	7.2	7.5	7.8	7.9	7.9	7.9	8.1	8.1	8.0	7.9	7.9	7.8	7.6	7.8	8.0	8.1
4. Of which actual social contributions	6.2	6.4	6.3	6.9	7.3	7.3	7.3	7.3	7.5	7.4	7.3	7.3	7.3	7.2	7.1	7.2	7.3	7.3
5. Other current revenue, including sales	2.8	2.9	2.9	2.9	3.2	3.4	3.5	3.5	3.9	4.1	3.7	3.5	3.4	4.5	3.9	3.9	3.8	3.7
6. Total current revenue	36.0	38.7	37.6	37.5	38.4	38.8	39.7	39.7	39.8	38.5	38.9	39.0	38.3	39.0	38.0	38.5	38.9	39.2
7. Government consumption expenditure	17.9	17.4	18.9	19.5	20.1	20.2	20.3	20.3	20.9	22.3	21.7	21.0	20.8	20.1	19.7	19.4	19.2	19.0
8. Collective consumption	7.3	7.4	7.8	8.0	8.2	8.2	8.1	8.1	8.1	8.4	8.1	7.8	7.8	7.4	7.3	7.0	6.9	6.9
9. Social transfers in kind	10.6	10.0	11.0	11.5	11.8	12.0	12.3	12.3	12.8	13.9	13.6	13.2	13.0	12.7	12.5	12.4	12.2	12.1
10. Compensation of employees	10.0	9.3	10.0	10.3	10.7	10.8	10.8	10.8	10.6	11.2	11.1	10.6	10.3	9.6	9.4	9.2	9.0	8.9
11. Intermediate consumption	8.0	8.4	9.5	9.7	10.3	10.5	10.8	10.8	11.6	12.6	12.1	11.5	11.4	11.4	11.3	11.1	11.1	11.0
12. Social transfers other than in kind	14.1	12.0	12.4	12.5	12.7	12.5	12.2	12.2	12.9	14.7	14.6	14.5	14.8	14.5	14.1	14.1	13.7	13.3
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	3.3	2.6	1.9	1.9	1.9	2.0	2.0	2.0	2.2	1.9	2.9	3.2	2.9	2.9	2.7	2.3	2.3	2.2
15. Subsidies	0.6	0.4	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6
16. Other current expenditure	2.2	2.7	2.9	2.9	2.9	3.0	2.9	2.9	2.8	3.1	3.2	2.9	2.8	2.8	2.5	2.5	2.6	2.6
17. Total current expenditure	38.2	35.4	37.1	37.9	39.0	39.3	39.4	39.4	40.8	44.1	44.4	43.1	42.7	41.7	40.5	39.8	39.3	38.6
18. Gross saving	-2.2	3.3	0.6	-0.5	-0.6	-0.5	0.3	0.3	-0.9	-5.6	-5.5	-4.1	-4.4	-2.7	-2.6	-1.3	-0.4	0.6
19. Capital transfers received	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	1.7	0.4	0.2	0.2	0.2	0.4	0.3	0.3	0.3	0.3
20. Total revenue	36.2	39.0	38.0	37.8	38.7	39.2	40.0	40.0	41.6	38.9	39.1	39.3	38.5	39.3	38.3	38.8	39.2	39.6
21. Gross fixed capital formation	2.4	1.8	2.1	2.2	2.5	1.5	2.6	2.6	3.1	3.4	3.2	3.0	2.8	2.6	2.7	2.7	2.6	2.6
22. Other capital expenditure	1.2	0.6	0.8	1.0	0.8	1.9	0.9	0.9	2.7	2.1	1.1	0.8	1.3	0.7	0.7	0.7	0.7	0.7
23. Total expenditure	41.8	37.8	40.0	41.2	42.3	42.8	42.9	42.9	46.6	49.6	48.8	46.9	46.8	45.0	43.9	43.2	42.6	42.0
24. Tax burden	33.3	35.5	34.2	34.3	35.0	35.3	36.0	36.0	37.1	34.2	34.9	35.3	34.6	34.3	33.9	34.4	34.8	35.1
25. Net lending (+) or net borrowing (-)	-5.6	1.2	-2.1	-3.4	-3.6	-3.5	-2.9	-2.9	-5.0	-10.7	-9.6	-7.7	-8.3	-5.6	-5.6	-4.4	-3.4	-2.4

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	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	7.6	5.8	4.7	5.0	5.3	2.3	5.7	5.7	-1.1	-6.1	14.9	8.1	2.7	4.4	5.2	2.8	3.4	3.9
2. Current taxes on income and wealth	4.8	7.6	-1.7	4.0	7.6	10.6	10.3	10.3	4.2	-8.5	3.6	3.8	-2.2	2.6	2.1	5.1	5.9	6.9
3. Social contributions	6.2	6.9	2.1	11.2	9.5	7.6	5.3	5.3	5.5	-1.5	2.6	3.5	2.7	2.5	2.9	5.1	5.7	5.2
4. Of which actual social contributions	4.7	6.7	1.4	15.8	11.0	6.7	6.0	6.0	5.5	-2.7	2.7	4.2	3.1	2.8	3.0	4.1	5.0	3.9
5. Other current revenue, including sales	10.2	5.7	-4.5	3.4	18.9	10.5	11.1	11.1	9.0	1.7	-4.6	-3.4	2.4	35.7	-8.7	1.9	1.1	1.7
6. Total current revenue	6.4	6.7	0.8	5.7	8.1	7.3	7.9	7.9	3.3	-5.4	5.8	4.4	0.8	6.1	2.0	4.0	4.6	5.0
7. Government consumption expenditure	4.8	6.9	9.5	9.8	8.5	6.7	6.3	6.3	6.6	4.5	2.1	0.5	1.8	0.7	3.0	0.7	2.5	2.9
8. Collective consumption	2.6	7.4	7.3	8.9	8.2	5.3	4.0	4.0	5.9	1.5	1.5	0.0	2.8	-1.2	2.8	-1.1	2.7	2.9
9. Social transfers in kind	6.3	6.5	11.1	10.4	8.8	7.7	7.9	7.9	7.0	6.5	2.5	0.7	1.2	1.8	3.2	1.8	2.4	2.9
10. Compensation of employees	5.4	6.3	7.5	9.8	9.3	7.6	5.9	5.9	2.6	3.1	3.6	-0.7	0.2	-2.6	2.0	1.0	1.2	2.2
11. Intermediate consumption	3.4	8.6	12.2	9.2	11.8	7.4	9.0	9.0	9.7	6.4	0.3	-0.5	1.3	4.4	3.9	0.9	3.4	3.2
12. Social transfers other than in kind	3.3	3.2	4.9	7.7	6.7	4.4	3.3	3.3	7.2	10.9	4.4	3.1	4.9	2.0	2.4	2.2	0.6	1.5
13. Social transfers in kind via market producers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	6.4	0.0	-10.3	4.1	7.6	12.2	6.0	6.0	3.4	-17.4	60.7	14.2	-6.4	2.5	-1.1	-10.7	1.0	1.9
15. Subsidies	-14.9	6.8	25.1	17.9	-4.7	15.0	20.4	20.4	0.0	6.3	-4.1	-13.3	13.9	1.0	8.0	19.2	0.1	1.2
16. Other current expenditure 1)	0.0	0.2	0.2	0.1	-0.1	0.1	-0.1	-0.1	0.0	0.3	0.1	-0.3	-0.1	0.0	-0.3	0.0	0.1	0.1
17. Total current expenditure	4.0	5.9	7.4	8.6	8.4	7.0	5.8	5.8	5.9	5.8	5.5	1.0	1.7	1.7	1.9	0.8	2.0	2.5
18. Gross saving 1)	0.9	0.3	-2.4	-1.0	-0.1	0.1	0.8	0.8	-1.0	-4.7	0.1	1.4	-0.3	1.7	0.1	1.2	1.0	1.0
19. Capital transfers received	16.1	19.6	6.6	4.6	4.8	28.7	-1.7	-1.7	382.4	-79.7	-33.7	4.1	5.4	56.7	-7.2	12.4	2.7	4.7
20. Total revenue	6.5	6.8	0.9	5.7	8.0	7.4	7.8	7.8	6.8	-8.5	5.4	4.4	0.8	6.5	2.0	4.1	4.5	5.0
21. Gross fixed capital formation	-12.7	2.3	9.2	10.6	21.2	-36.3	79.6	79.6	21.6	7.9	-0.7	-3.9	-4.3	-1.0	8.4	0.7	1.2	3.9
22. Other capital expenditure 1)	-0.2	0.0	0.0	0.2	-0.3	1.1	-0.9	-0.9	1.9	-0.7	-1.0	-0.3	0.5	-0.6	0.0	0.1	0.0	0.0
23. Total expenditure	2.6	5.7	7.5	9.2	8.3	7.2	6.1	6.1	11.4	4.1	3.0	0.1	2.5	0.2	2.3	1.0	1.9	2.6
24. Tax burden	4.8	6.8	1.1	6.5	7.5	6.8	7.8	7.8	6.7	-9.9	6.7	5.4	0.7	3.5	3.3	4.1	4.8	5.1
25. Net lending (+) or net borrowing (-)	1.6	0.4	-2.5	-1.3	-0.2	0.1	0.6	0.6	-2.0	-5.7	1.1	2.0	-0.6	2.6	0.0	1.2	1.0	1.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	5.6	-0.4	2.1	3.4	3.6	3.5	2.9	2.9	5.0	10.7	9.6	7.7	8.3	5.6	5.6	4.4	3.4	2.4
2. Interest payments (% of GDP)	3.3	2.2	1.9	1.9	1.9	2.0	2.0	2.0	2.2	1.9	2.9	3.2	2.9	2.9	2.7	2.3	2.3	2.2
3. Implicit interest rate 2)	8.1	6.0	5.6	5.6	5.4	5.3	5.2	5.2	5.3	3.6	4.6	4.3	3.6	3.5	3.3	2.7	2.7	2.6
4. Nominal GDP growth rate	5.1	3.8	5.1	6.2	5.5	6.0	5.7	5.7	2.4	-2.2	4.7	4.1	2.8	4.2	4.7	2.6	3.5	4.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.6	-0.4	2.1	3.4	3.6	3.5	2.9	2.9	5.0	10.7	9.6	7.7	8.3	5.6	5.6	4.4	3.4	2.4
6. Contribution of nominal GDP growth	-2.1	-1.4	-1.7	-2.1	-1.9	-2.3	-2.2	-2.2	-1.0	1.2	-2.9	-3.0	-2.2	-3.4	-3.9	-2.2	-3.0	-3.5
7. Stock-flow adjustment 3)	1.2	-1.0	-0.5	0.2	1.2	0.0	0.3	0.3	4.2	2.0	4.2	0.6	-2.5	-1.3	0.2	-1.1	0.1	0.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.3	-2.7	0.1	1.5	1.7	1.5	0.9	0.9	2.8	8.8	6.7	4.5	5.4	2.8	2.9	2.1	1.1	0.1
9. Snow-ball effect	1.2	0.8	0.2	-0.2	0.0	-0.2	-0.2	-0.2	1.2	3.1	0.0	0.2	0.7	-0.6	-1.2	0.1	-0.7	-1.3
10. Stock-flow adjustment 3)	1.2	-1.0	-0.5	0.2	1.2	0.0	0.3	0.3	4.2	2.0	4.2	0.6	-2.5	-1.3	0.2	-1.1	0.1	0.6
(% of GDP)																		
11. Change in gross debt 5)	4.7	-2.9	-0.2	1.5	2.9	1.3	1.0	1.0	8.2	13.9	10.9	5.2	3.6	0.9	1.9	1.0	0.5	-0.6
12. Level of gross debt (end of year)	48.2	36.0	35.8	37.3	40.2	41.5	42.4	42.4	51.7	65.7	76.6	81.8	85.3	86.2	88.2	89.2	89.7	89.1

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 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
1. Taxes on production and imports	1295	1345	1367	1434	1504	1597	1687	1687	1531	1642	1718	1782	1806	1879	1972	1991	2054
2. Current taxes on income and wealth	1287	1281	1269	1341	1440	1586	1708	1708	1491	1548	1618	1699	1738	1794	1894	1907	1983
3. Social contributions	1313	1353	1396	1449	1501	1568	1644	1644	1657	1698	1753	1798	1823	1871	1941	1979	2041
4. Of which actual social contributions	1213	1249	1293	1344	1391	1457	1527	1527	1532	1570	1624	1668	1691	1738	1804	1840	1896
5. Other current revenue, including sales	449	452	448	478	509	548	587	587	613	634	657	674	708	700	706	707	719
6. Total current revenue	4343	4431	4480	4702	4954	5299	5626	5626	5292	5523	5746	5953	6075	6245	6514	6584	6797
7. Government consumption expenditure	1924	2040	2112	2212	2321	2441	2546	2546	2675	2751	2770	2826	2847	2919	3021	3057	3141
8. Collective consumption	770	806	830	871	907	946	981	981	1022	1044	1048	1069	1073	1090	1118	1128	1155
9. Social transfers in kind	1154	1234	1282	1341	1414	1496	1565	1565	1653	1707	1722	1757	1774	1829	1902	1929	1987
10. Compensation of employees	1021	1075	1109	1160	1214	1266	1314	1314	1355	1392	1396	1411	1413	1442	1485	1496	1527
11. Intermediate consumption	549	590	604	649	690	733	776	776	811	839	845	874	880	909	950	956	983
12. Social transfers other than in kind	1481	1557	1606	1674	1734	1794	1865	1865	2016	2094	2124	2202	2242	2299	2385	2408	2467
13. Social transfers in kind via market producers	369	392	412	425	443	472	493	493	549	567	573	582	599	618	640	663	687
14. Interest	335	321	306	304	309	315	341	341	317	342	381	386	365	354	335	322	318
15. Subsidies	125	129	129	127	127	136	144	144	165	170	166	166	169	186	197	200	203
16. Other current expenditure	236	248	260	271	293	305	316	316	325	341	342	354	372	367	375	385	399
17. Total current expenditure	4116	4312	4426	4609	4811	5022	5249	5249	5538	5744	5827	5976	6040	6174	6367	6430	6584
18. Gross saving	227	119	54	93	143	277	377	377	-246	-221	-81	-23	35	71	146	154	213
19. Capital transfers received	36	43	67	59	58	55	58	58	56	52	61	61	70	70	79	73	73
20. Total revenue	4380	4474	4547	4761	5011	5353	5684	5684	5348	5574	5807	6014	6145	6314	6593	6657	6870
21. Gross fixed capital formation	298	305	327	341	337	389	417	417	455	449	430	411	402	409	428	421	438
22. Other capital expenditure	120	128	131	134	157	140	134	134	175	203	148	200	148	148	149	123	121
23. Total expenditure	4534	4745	4884	5083	5304	5551	5801	5801	6168	6396	6405	6587	6590	6731	6944	6974	7143
24. Tax burden	3823	3907	3977	4163	4376	4678	4964	4964	4596	4796	5000	5184	5277	5454	5717	5799	5993
25. Net lending (+) or net borrowing (-)	-155	-271	-337	-323	-293	-198	-117	-117	-820	-822	-598	-573	-445	-416	-352	-317	-272

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
1. Taxes on production and imports	13.0	13.0	13.0	13.0	13.1	13.1	13.1	13.1	12.5	12.8	13.0	13.3	13.3	13.5	13.5	13.4	13.4
2. Current taxes on income and wealth	12.9	12.4	12.1	12.2	12.5	13.0	13.2	13.2	12.2	12.1	12.3	12.6	12.8	12.8	12.9	12.8	12.9
3. Social contributions	13.2	13.1	13.3	13.1	13.0	12.9	12.7	12.7	13.5	13.3	13.3	13.4	13.5	13.4	13.3	13.3	13.3
4. Of which actual social contributions	12.2	12.1	12.3	12.2	12.1	12.0	11.8	11.8	12.5	12.3	12.3	12.4	12.5	12.4	12.3	12.4	12.3
5. Other current revenue, including sales	4.5	4.4	4.3	4.3	4.4	4.5	4.5	4.5	5.0	5.0	5.0	5.0	5.2	5.0	4.8	4.8	4.7
6. Total current revenue	43.6	42.9	42.7	42.7	43.0	43.5	43.6	43.6	43.2	43.2	43.6	44.3	44.8	44.7	44.5	44.3	44.2
7. Government consumption expenditure	19.3	19.8	20.1	20.1	20.2	20.0	19.7	19.7	21.8	21.5	21.0	21.0	21.0	20.9	20.6	20.6	20.4
8. Collective consumption	7.7	7.8	7.9	7.9	7.9	7.8	7.6	7.6	8.3	8.2	7.9	8.0	7.9	7.8	7.6	7.6	7.5
9. Social transfers in kind	11.6	11.9	12.2	12.2	12.3	12.3	12.1	12.1	13.5	13.3	13.1	13.1	13.1	13.1	13.0	13.0	12.9
10. Compensation of employees	10.3	10.4	10.6	10.5	10.5	10.4	10.2	10.2	11.1	10.9	10.6	10.5	10.4	10.3	10.1	10.1	9.9
11. Intermediate consumption	5.5	5.7	5.8	5.9	6.0	6.0	6.0	6.0	6.6	6.6	6.4	6.5	6.5	6.5	6.5	6.4	6.4
12. Social transfers other than in kind	14.9	15.1	15.3	15.2	15.1	14.7	14.4	14.4	16.5	16.4	16.1	16.4	16.5	16.5	16.3	16.2	16.1
13. Social transfers in kind via market producers	3.7	3.8	3.9	3.9	3.8	3.9	3.8	3.8	4.5	4.4	4.4	4.3	4.4	4.4	4.4	4.5	4.5
14. Interest	3.4	3.1	2.9	2.8	2.7	2.6	2.6	2.6	2.6	2.7	2.9	2.9	2.7	2.5	2.3	2.2	2.1
15. Subsidies	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.3	1.2	1.2	1.3	1.3	1.3	1.3
16. Other current expenditure	2.4	2.4	2.5	2.5	2.5	2.5	2.4	2.4	2.7	2.7	2.6	2.6	2.7	2.6	2.6	2.6	2.6
17. Total current expenditure	41.3	41.8	42.2	41.8	41.8	41.2	40.6	40.6	45.2	44.9	44.2	44.5	44.6	44.2	43.5	43.2	42.8
18. Gross saving	2.3	1.2	0.5	0.8	1.2	2.3	2.9	2.9	-2.0	-1.7	-0.6	-0.2	0.3	0.5	1.0	1.0	1.4
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	0.5	0.5	0.5
20. Total revenue	44.0	43.3	43.3	43.2	43.5	43.9	44.0	44.0	43.6	43.6	44.1	44.8	45.4	45.2	45.0	44.8	44.7
21. Gross fixed capital formation	3.0	3.0	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	2.8
22. Other capital expenditure	1.2	1.2	1.2	1.2	1.4	1.2	1.0	1.0	1.4	1.6	1.1	1.5	1.1	1.1	1.0	0.8	0.8
23. Total expenditure	45.5	45.9	46.5	46.1	46.1	45.6	44.9	44.9	50.3	50.0	48.6	49.0	48.6	48.2	47.4	46.9	46.5
24. Tax burden	38.4	37.8	37.9	37.8	38.0	38.4	38.4	38.4	37.5	37.5	37.9	38.6	39.0	39.1	39.0	39.0	39.0
25. Net lending (+) or net borrowing (-)	-1.6	-2.6	-3.2	-2.9	-2.5	-1.6	-0.9	-0.9	-6.7	-6.4	-4.5	-4.3	-3.3	-3.0	-2.4	-2.1	-1.8

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
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	3.7	1.3	4.0	5.0	1.0	3.2
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	2.3	3.2	5.6	0.7	4.0
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	2.0	3.1
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	3.8	2.0	3.0
5. Other current revenue, including sales	0.7	-0.9	6.7	6.4	7.7	7.2	5.8	5.8	3.3	3.7	2.6	5.0	-1.1	0.9	0.0	1.7
6. Total current revenue	2.0	1.1	5.0	5.3	7.0	6.2	0.4	0.4	4.4	4.1	3.6	2.0	2.8	4.3	1.1	3.2
7. Government consumption expenditure	6.0	3.5	4.7	4.9	5.2	4.3	3.4	3.4	2.8	0.7	2.0	0.7	2.5	3.5	1.2	2.7
8. Collective consumption	4.7	3.0	4.9	4.1	4.3	3.7	3.5	3.5	2.1	0.3	2.0	0.3	1.6	2.6	0.9	2.3
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	4.0	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	0.1	2.0	3.0	0.8	2.0
11. Intermediate consumption	7.5	2.3	7.4	6.4	6.3	5.8	3.2	3.2	3.4	0.7	3.4	0.8	3.2	4.6	0.6	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	3.7	1.8	2.5	3.8	1.0	2.4
13. Social transfers in kind via market producers	6.4	4.9	3.2	4.4	6.5	4.4	5.7	5.7	3.2	1.2	1.6	2.9	3.1	3.6	3.6	3.7
14. Interest	-4.2	-4.5	-0.7	1.5	2.1	8.2	2.8	2.8	8.1	11.3	1.3	-5.5	-2.9	-5.4	-4.0	-1.2
15. Subsidies	3.6	-0.3	-1.5	0.5	6.9	5.6	2.7	2.7	2.8	-2.1	0.0	1.6	10.2	5.9	1.6	1.6
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	-0.1	0.0	0.1	-0.1	-0.1	0.0	0.0
17. Total current expenditure	4.8	2.7	4.1	4.4	4.4	4.5	3.1	3.1	3.7	1.5	2.5	1.1	2.2	3.1	1.0	2.4
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	0.0	0.4
19. Capital transfers received	17.1	57.1	-12.4	-1.2	-5.7	5.7	32.5	32.5	-8.1	17.9	0.4	14.1	-0.1	13.9	-8.1	0.4
20. Total revenue	2.1	1.6	4.7	5.3	6.8	6.2	0.7	0.7	4.2	4.2	3.6	2.2	2.8	4.4	1.0	3.2
21. Gross fixed capital formation	2.3	7.1	4.2	-1.0	15.4	7.3	6.7	6.7	-1.3	-4.2	-4.4	-2.3	1.7	4.8	-1.8	4.0
22. Other capital expenditure 1)	0.0	0.0	0.0	0.1	-0.2	-0.1	0.4	0.4	0.2	-0.5	0.4	-0.4	0.0	0.0	-0.2	0.0
23. Total expenditure	4.6	2.9	4.1	4.4	4.7	4.5	4.2	4.2	3.7	0.1	2.8	0.0	2.1	3.2	0.4	2.4
24. Tax burden	2.2	1.8	4.7	5.1	6.9	6.1	0.2	0.2	4.3	4.3	3.7	1.8	3.4	4.8	1.4	3.3
25. Net lending (+) or net borrowing (-)	-1.1	-0.6	0.3	0.4	0.9	0.7	-1.5	-1.5	0.3	1.9	0.3	1.0	0.3	0.6	0.3	0.4

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
1. Net borrowing (% of GDP) 1)	1.6	2.6	3.2	2.9	2.5	1.6	0.9	0.9	6.7	6.4	4.5	4.3	3.3	3.0	2.4	2.1	1.8
2. Interest payments (% of GDP)	3.4	3.1	2.9	2.8	2.7	2.6	2.6	2.6	2.6	2.7	2.9	2.9	2.7	2.5	2.3	2.2	2.1
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	2.5
4. Nominal GDP growth rate	4.2	3.7	1.6	5.0	4.5	5.8	6.0	6.0	-5.7	4.4	3.0	1.9	0.9	3.1	4.8	1.5	3.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	1.6	2.6	3.2	2.9	2.5	1.6	0.9	0.9	6.7	6.4	4.5	4.3	3.3	3.0	2.4	2.1	1.8
6. Contribution of nominal GDP growth	-2.4	-2.1	-0.9	-2.9	-2.6	-3.4	-3.4	-3.4	3.7	-3.1	-2.3	-1.5	-0.7	-2.6	-4.1	-1.3	-2.8
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	0.9	-0.5	0.9	0.0	-1.2	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-1.8	-0.5	0.3	0.2	-0.1	-1.0	-1.7	-1.7	4.1	3.8	1.6	1.4	0.6	0.4	0.1	0.0	-0.3
9. Snow-ball effect	0.9	1.0	2.0	-0.2	0.1	-0.8	-0.8	-0.8	6.3	-0.4	0.6	1.3	2.0	-0.1	-1.8	0.8	-0.7
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	0.9	-0.5	0.9	0.0	-1.2	0.0
(% of GDP)																	
11. Change in gross debt 5)	-0.8	-0.6	1.5	0.5	0.6	-1.4	-2.6	-2.6	12.0	5.7	2.9	3.6	2.0	1.3	-1.7	-0.4	-1.0
12. Level of gross debt (end of year)	59.7	59.2	60.7	61.3	61.8	60.4	57.8	57.8	73.0	78.6	81.6	85.2	87.3	88.5	86.8	86.4	85.5

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.

GENERAL GOVERNMENT DATA – TIME SERIES

General Government Data – Time Series can be accessed and downloaded free of charge at the following address:
http://ec.europa.eu/economy_finance/db_indicators/gen_gov_data/time_series/index_en.htm

