

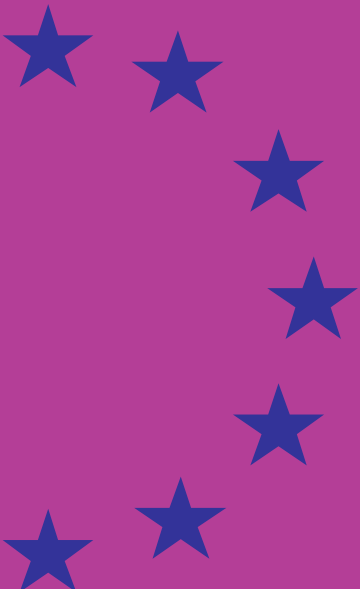


GENERAL GOVERNMENT DATA

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

SPRING 2015



European Commission

Directorate-General for Economic and Financial Affairs

General Government Data

General Government Revenue, Expenditure, Balances and Gross Debt

PART I: Tables by country

SPRING 2015

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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 2014 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2015 - 2016 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2015.

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 |
| 39. Collective consumption expenditure | 49. Gross saving | |
| 40. Social transfers in kind | 50. Capital transfers received | |
| 41. Compensation of employees | 51. Total revenue | |

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)**

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	25.7	33.5	41.8	43.8	44.3	43.6	46.6	48.3	50.7	51.0	51.8	52.8	54.4
2. Current taxes on income and wealth	:	:	:	:	33.7	42.8	52.7	54.7	57.1	52.0	55.5	59.7	62.4	66.1	67.5	69.1	70.6
3. Social contributions	:	:	:	:	33.6	39.6	49.4	52.5	55.6	56.9	58.3	61.4	63.8	65.7	66.5	67.2	67.8
4. Of which actual social contributions	:	:	:	:	29.4	34.5	42.7	45.4	48.0	49.0	50.1	52.6	54.7	56.0	56.6	57.2	57.6
5. Other current revenue, including sales	:	:	:	:	6.5	7.8	10.5	11.0	12.2	12.0	13.6	15.0	15.8	16.5	15.7	15.1	15.2
6. Total current revenue	:	:	:	:	99.5	123.8	154.5	161.9	169.1	164.5	174.0	184.3	192.8	199.2	201.4	204.2	208.0
7. Government consumption expenditure	:	:	:	:	44.8	53.9	72.1	74.9	80.5	84.4	86.4	90.4	94.3	96.6	98.8	99.0	100.2
8. Collective consumption	:	:	:	:	18.1	21.5	27.7	28.5	30.3	31.8	32.1	33.2	35.0	36.2	37.1	36.9	37.1
9. Social transfers in kind	:	:	:	:	26.7	32.4	44.4	46.4	50.2	52.6	54.4	57.2	59.2	60.4	61.7	62.2	63.1
10. Compensation of employees	:	:	:	:	24.2	28.4	37.5	39.2	41.4	43.0	44.2	46.0	47.7	49.3	50.2	50.2	50.3
11. Intermediate consumption	:	:	:	:	7.2	9.1	12.4	12.4	13.4	14.0	14.3	14.8	15.5	15.7	16.0	15.6	15.5
12. Social transfers other than in kind	:	:	:	:	32.9	37.2	48.1	50.6	53.8	57.9	59.4	61.9	65.1	68.0	69.3	71.1	72.4
13. Social transfers in kind via market producers	:	:	:	:	12.1	15.4	21.8	23.0	25.4	27.1	27.9	29.6	31.0	31.4	32.4	33.2	34.0
14. Interest	:	:	:	:	18.5	16.8	12.8	13.1	13.4	12.7	12.5	12.8	13.1	12.3	12.4	11.6	11.3
15. Subsidies	:	:	:	:	3.0	3.6	6.5	7.7	8.5	8.8	10.5	11.5	11.4	11.5	11.7	11.8	12.3
16. Other current expenditure	:	:	:	:	4.8	5.6	7.6	7.3	8.0	9.2	9.5	9.9	10.2	10.7	10.5	10.3	10.4
17. Total current expenditure	:	:	:	:	102.8	116.1	146.8	153.2	163.9	172.7	178.3	186.4	194.1	199.0	202.5	203.7	206.2
18. Gross saving	:	:	:	:	-3.3	7.7	7.7	8.7	5.3	-8.2	-4.2	-2.1	-1.2	0.2	-1.1	0.4	1.8
19. Capital transfers received	:	:	:	:	0.9	1.3	2.4	2.4	2.5	2.4	2.8	3.0	3.9	4.5	4.1	4.1	3.7
20. Total revenue	:	:	:	:	100.4	125.2	156.9	164.3	171.7	166.9	176.9	187.4	196.7	203.7	205.5	208.3	211.8
21. Gross fixed capital formation	:	:	:	:	4.7	6.1	6.3	6.9	7.3	7.6	8.1	8.7	9.2	8.8	9.2	9.3	9.6
22. Other capital expenditure	:	:	:	:	2.3	3.2	3.0	4.1	4.4	5.7	5.1	7.8	9.5	7.5	6.9	6.0	6.2
23. Total expenditure	:	:	:	:	109.8	125.4	156.1	164.2	175.5	186.1	191.4	202.9	212.7	215.3	218.6	219.1	221.9
24. Tax burden	:	:	:	:	90.6	113.0	140.6	147.5	153.4	148.0	156.1	164.7	172.5	178.3	181.6	184.7	188.0
25. Net lending (+) or net borrowing (-)	:	:	:	:	-9.4	-0.2	0.8	0.2	-3.9	-19.1	-14.5	-15.5	-16.1	-11.5	-13.1	-10.8	-10.2

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))**

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	12.2	13.0	12.8	12.7	12.5	12.5	12.7	12.7	13.1	12.9	12.9	12.8	12.9
2. Current taxes on income and wealth	:	:	:	:	16.0	16.6	16.1	15.9	16.1	14.9	15.2	15.7	16.1	16.7	16.8	16.8	16.7
3. Social contributions	:	:	:	:	15.9	15.4	15.1	15.2	15.6	16.3	15.9	16.1	16.4	16.6	16.5	16.4	16.1
4. Of which actual social contributions	:	:	:	:	13.9	13.4	13.0	13.1	13.5	14.0	13.7	13.8	14.1	14.2	14.1	13.9	13.7
5. Other current revenue, including sales	:	:	:	:	3.1	3.0	3.2	3.2	3.4	3.4	3.7	3.9	4.1	4.2	3.9	3.7	3.6
6. Total current revenue	:	:	:	:	47.1	48.1	47.2	46.9	47.6	47.0	47.6	48.5	49.7	50.4	50.1	49.7	49.3
7. Government consumption expenditure	:	:	:	:	21.2	20.9	22.0	21.7	22.7	24.1	23.6	23.8	24.3	24.4	24.6	24.1	23.8
8. Collective consumption	:	:	:	:	8.6	8.3	8.4	8.3	8.5	9.1	8.8	8.7	9.0	9.2	9.2	9.0	8.8
9. Social transfers in kind	:	:	:	:	12.6	12.6	13.6	13.4	14.1	15.0	14.9	15.1	15.3	15.3	15.3	15.1	15.0
10. Compensation of employees	:	:	:	:	11.4	11.0	11.5	11.3	11.7	12.3	12.1	12.1	12.3	12.5	12.5	12.2	11.9
11. Intermediate consumption	:	:	:	:	3.4	3.5	3.8	3.6	3.8	4.0	3.9	3.9	4.0	4.0	4.0	3.8	3.7
12. Social transfers other than in kind	:	:	:	:	15.6	14.5	14.7	14.7	15.2	16.5	16.2	16.3	16.8	17.2	17.2	17.3	17.2
13. Social transfers in kind via market producers	:	:	:	:	5.7	6.0	6.7	6.7	7.1	7.8	7.6	7.8	8.0	8.0	8.0	8.1	8.1
14. Interest	:	:	:	:	8.7	6.5	3.9	3.8	3.8	3.6	3.4	3.4	3.4	3.1	3.1	2.8	2.7
15. Subsidies	:	:	:	:	1.4	1.4	2.0	2.2	2.4	2.5	2.9	3.0	2.9	2.9	2.9	2.9	2.9
16. Other current expenditure	:	:	:	:	2.3	2.2	2.3	2.1	2.2	2.6	2.6	2.6	2.6	2.7	2.6	2.5	2.5
17. Total current expenditure	:	:	:	:	48.7	45.1	44.8	44.4	46.2	49.4	48.7	49.1	50.0	50.3	50.3	49.6	48.9
18. Gross saving	:	:	:	:	-1.6	3.0	2.4	2.5	1.5	-2.3	-1.2	-0.6	-0.3	0.1	-0.3	0.1	0.4
19. Capital transfers received	:	:	:	:	0.4	0.5	0.7	0.7	0.7	0.7	0.8	0.8	1.0	1.1	1.0	1.0	0.9
20. Total revenue	:	:	:	:	47.5	48.6	47.9	47.6	48.3	47.7	48.4	49.3	50.7	51.5	51.1	50.7	50.2
21. Gross fixed capital formation	:	:	:	:	2.2	2.4	1.9	2.0	2.0	2.2	2.2	2.3	2.4	2.2	2.3	2.3	2.3
22. Other capital expenditure	:	:	:	:	1.1	1.2	0.9	1.2	1.2	1.6	1.4	2.0	2.5	1.9	1.7	1.5	1.5
23. Total expenditure	:	:	:	:	52.0	48.7	47.7	47.6	49.4	53.2	52.3	53.4	54.8	54.5	54.3	53.3	52.6
24. Tax burden	:	:	:	:	42.9	43.9	43.0	42.8	43.2	42.3	42.7	43.3	44.4	45.1	45.1	44.9	44.6
25. Net lending (+) or net borrowing (-)	:	:	:	:	-4.4	-0.1	0.2	0.0	-1.1	-5.5	-4.0	-4.1	-4.1	-2.9	-3.2	-2.6	-2.4

Table 1C

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

Belgium

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

	1976	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	:	4.4	4.6	4.6	1.2	-1.6	7.0	3.5	5.1	0.5	1.5	1.9	3.1
2. Current taxes on income and wealth	:	:	:	:	:	6.6	3.9	3.9	4.4	-8.9	6.7	7.5	4.5	5.9	2.2	2.4	2.2
3. Social contributions	:	:	:	:	:	2.9	4.7	6.2	5.8	2.5	2.4	5.2	4.1	2.9	1.2	1.2	0.8
4. Of which actual social contributions	:	:	:	:	:	2.7	4.2	6.3	5.8	2.1	2.3	5.0	3.9	2.5	0.9	1.1	0.7
5. Other current revenue, including sales	:	:	:	:	:	6.0	5.3	4.0	11.3	-1.7	13.3	10.4	5.4	4.1	-4.9	-3.8	1.0
6. Total current revenue	:	:	:	:	:	4.8	4.4	4.8	4.4	-2.7	5.8	5.9	4.6	3.3	1.1	1.4	1.9
7. Government consumption expenditure	:	:	:	:	:	5.0	4.3	4.0	7.4	4.9	2.4	4.6	4.2	2.4	2.3	0.2	1.1
8. Collective consumption	:	:	:	:	:	6.0	3.8	3.2	6.2	4.8	1.0	3.5	5.5	3.3	2.4	-0.5	0.5
9. Social transfers in kind	:	:	:	:	:	4.4	4.6	4.5	8.1	4.9	3.3	5.3	3.5	1.9	2.2	0.7	1.5
10. Compensation of employees	:	:	:	:	:	3.5	4.7	4.3	5.7	3.9	2.7	4.0	3.9	3.2	1.9	-0.1	0.2
11. Intermediate consumption	:	:	:	:	:	4.7	4.6	-0.1	8.0	4.7	1.6	4.0	4.7	1.1	1.8	-2.4	-0.4
12. Social transfers other than in kind	:	:	:	:	:	2.6	3.5	5.1	6.4	7.5	2.7	4.2	5.1	4.5	1.9	2.5	1.9
13. Social transfers in kind via market producers	:	:	:	:	:	6.8	2.3	5.4	10.2	6.9	2.9	6.1	4.7	1.5	3.0	2.5	2.5
14. Interest	:	:	:	:	:	2.4	-1.9	2.4	2.4	-5.6	-1.2	2.2	2.5	-6.1	0.4	-6.3	-2.7
15. Subsidies	:	:	:	:	:	1.0	14.1	18.3	10.7	3.3	19.6	9.5	-0.6	1.1	1.4	0.8	4.0
16. Other current expenditure 1)	:	:	:	:	:	-0.1	-0.1	-0.2	0.1	0.4	0.0	0.0	0.0	0.1	-0.1	-0.1	0.0
17. Total current expenditure	:	:	:	:	:	3.5	3.6	4.4	7.0	5.4	3.2	4.6	4.1	2.5	1.8	0.6	1.2
18. Gross saving 1)	:	:	:	:	:	0.5	0.3	0.2	-1.0	-3.8	1.2	0.6	0.2	0.4	-0.3	0.4	0.3
19. Capital transfers received	:	:	:	:	:	-12.2	5.2	-2.0	6.8	-4.4	15.9	8.4	26.5	16.9	-8.0	-0.2	-9.3
20. Total revenue	:	:	:	:	:	4.6	4.5	4.7	4.5	-2.8	5.9	6.0	5.0	3.6	0.9	1.3	1.7
21. Gross fixed capital formation	:	:	:	:	:	5.0	-3.5	8.6	5.9	4.7	6.1	8.0	5.2	-4.0	4.3	1.4	2.9
22. Other capital expenditure 1)	:	:	:	:	:	0.0	-2.3	0.3	0.1	0.4	-0.3	0.7	0.4	-0.6	-0.2	-0.3	0.0
23. Total expenditure	:	:	:	:	:	3.6	-1.4	5.2	6.9	6.0	2.9	6.0	4.8	1.2	1.5	0.2	1.3
24. Tax burden	:	:	:	:	:	4.8	4.3	4.9	4.0	-3.5	5.5	5.5	4.7	3.4	1.8	1.7	1.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	0.5	2.9	-0.2	-1.1	-4.4	1.5	-0.1	0.0	1.2	-0.3	0.6	0.2

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
1. Net borrowing (% of GDP) 1)	4.4	-0.2	-0.1	1.8	0.2	2.6	-0.2	0.0	1.1	5.5	4.0	4.1	4.1	2.9	3.2	2.6	2.4
2. Interest payments (% of GDP)	8.7	6.4	5.6	5.2	4.6	4.2	3.9	3.8	3.8	3.6	3.4	3.4	3.4	3.1	3.1	2.8	2.7
3. Implicit interest rate 2)	:	6.0	5.4	5.1	4.8	4.5	4.3	4.4	4.5	3.9	3.6	3.5	3.4	3.1	3.0	2.7	2.6
4. Nominal GDP growth rate	3.6	3.0	3.5	2.8	5.7	4.3	5.2	5.4	2.9	-1.5	4.6	3.9	2.2	1.8	1.8	2.2	2.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.4	-0.2	-0.1	1.8	0.2	2.6	-0.2	0.0	1.1	5.5	4.0	4.1	4.1	2.9	3.2	2.6	2.4
6. Contribution of nominal GDP growth	:	-3.2	-3.6	-2.9	-5.5	-4.0	-4.7	-4.7	-2.4	1.4	-4.4	-3.7	-2.2	-1.8	-1.8	-2.3	-2.6
7. Stock-flow adjustment 3)	:	2.1	0.8	-2.5	0.7	-0.5	1.0	0.8	6.7	0.1	0.6	2.2	-0.1	-0.5	0.6	-0.3	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-4.3	-6.5	-5.7	-3.4	-4.4	-1.6	-4.2	-3.8	-2.7	1.8	0.6	0.7	0.8	-0.2	0.2	-0.2	-0.3
9. Snow-ball effect	:	3.2	2.0	2.3	-0.8	0.2	-0.8	-0.9	1.3	5.0	-0.9	-0.4	1.2	1.3	1.3	0.5	0.0
10. Stock-flow adjustment 3)	:	2.1	0.8	-2.5	0.7	-0.5	1.0	0.8	6.7	0.1	0.6	2.2	-0.1	-0.5	0.6	-0.3	0.1
(% of GDP)																	
11. Change in gross debt 5)	:	-1.3	-2.9	-3.7	-4.6	-1.9	-4.0	-3.9	5.3	7.0	0.2	2.6	1.8	0.6	2.1	0.0	-0.1
12. Level of gross debt (end of year)	130.7	107.8	104.9	101.2	96.6	94.7	90.7	86.8	92.2	99.2	99.5	102.0	103.8	104.4	106.5	106.5	106.4

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

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

3) Line 7 = line 10.

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

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

Table 2A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Germany****(Mrd EURO-DEM)**

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	196	227	232	237	235	237	246	269	274	276	278	295	300	305	314	323	334
2. Current taxes on income and wealth	222	263	231	232	232	242	270	294	308	274	274	300	319	333	347	361	377
3. Social contributions	343	382	394	400	401	400	404	404	412	416	426	442	454	465	482	497	511
4. Of which actual social contributions	320	357	367	373	373	371	375	375	382	384	394	409	421	432	448	463	477
5. Other current revenue, including sales	88	85	91	91	89	96	99	104	109	116	123	132	133	136	141	142	145
6. Total current revenue	849	957	949	960	957	975	1020	1071	1102	1081	1101	1169	1207	1239	1283	1323	1366
7. Government consumption expenditure	364	396	417	421	419	423	431	440	458	481	494	506	521	541	561	585	611
8. Collective consumption	149	156	163	162	163	161	163	163	170	176	179	182	189	194	198	207	216
9. Social transfers in kind	216	239	254	259	257	262	268	277	288	305	315	324	332	348	363	379	395
10. Compensation of employees	165	174	180	182	182	182	183	184	189	198	204	208	213	218	224	231	238
11. Intermediate consumption	71	77	83	83	84	88	92	96	103	112	118	123	126	132	135	140	146
12. Social transfers other than in kind	326	369	398	409	411	412	409	402	405	427	430	425	430	440	452	465	476
13. Social transfers in kind via market producers	138	155	165	169	166	169	174	180	187	198	204	210	216	227	239	253	266
14. Interest	65	66	65	65	64	64	65	67	69	65	63	67	63	56	51	48	46
15. Subsidies	38	34	30	28	27	25	25	25	24	32	29	28	24	25	27	27	27
16. Other current expenditure	37	42	38	41	39	42	42	43	47	46	51	52	55	62	63	67	73
17. Total current expenditure	840	917	960	977	972	983	990	997	1025	1077	1100	1112	1127	1159	1190	1229	1272
18. Gross saving	9	40	-11	-17	-15	-8	30	74	78	4	0	57	80	80	93	94	95
19. Capital transfers received	9	8	8	9	10	10	9	10	9	10	10	10	11	10	11	10	11
20. Total revenue	859	965	957	969	967	984	1029	1081	1112	1091	1110	1179	1218	1249	1294	1334	1377
21. Gross fixed capital formation	50	49	49	47	45	44	46	49	53	57	59	62	62	63	63	66	69
22. Other capital expenditure	146	-22	34	35	32	33	29	27	34	31	55	29	26	23	21	21	20
23. Total expenditure	1036	945	1043	1059	1050	1059	1066	1073	1112	1165	1215	1203	1215	1245	1274	1316	1361
24. Tax burden	744	854	837	848	848	858	900	946	973	943	954	1013	1050	1079	1118	1156	1196
25. Net lending (+) or net borrowing (-)	-177	21	-86	-90	-83	-75	-37	8	-1	-75	-105	-23	3	4	19	18	16

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
1. Taxes on production and imports	10.3	10.8	10.5	10.7	10.4	10.3	10.3	10.7	10.7	11.2	10.8	10.9	10.9	10.8	10.8	10.7	10.7
2. Current taxes on income and wealth	11.7	12.4	10.5	10.5	10.2	10.5	11.3	11.7	12.0	11.2	10.6	11.1	11.6	11.9	11.9	12.0	12.0
3. Social contributions	18.1	18.1	17.9	18.1	17.7	17.4	16.9	16.1	16.1	16.9	16.5	16.4	16.5	16.6	16.6	16.5	16.3
4. Of which actual social contributions	16.8	16.9	16.6	16.8	16.4	16.2	15.7	14.9	14.9	15.6	15.3	15.2	15.3	15.4	15.4	15.4	15.2
5. Other current revenue, including sales	4.6	4.0	4.1	4.1	3.9	4.2	4.1	4.1	4.3	4.7	4.8	4.9	4.8	4.8	4.9	4.7	4.6
6. Total current revenue	44.8	45.3	43.0	43.3	42.2	42.4	42.7	42.7	43.1	44.0	42.7	43.3	43.9	44.1	44.2	44.0	43.6
7. Government consumption expenditure	19.2	18.7	18.9	19.0	18.5	18.4	18.0	17.5	17.9	19.6	19.2	18.7	19.0	19.3	19.3	19.5	19.5
8. Collective consumption	7.8	7.4	7.4	7.3	7.2	7.0	6.8	6.5	6.6	7.2	6.9	6.7	6.9	6.9	6.8	6.9	6.9
9. Social transfers in kind	11.4	11.3	11.5	11.7	11.3	11.4	11.2	11.0	11.3	12.4	12.2	12.0	12.1	12.4	12.5	12.6	12.6
10. Compensation of employees	8.7	8.2	8.2	8.2	8.0	7.9	7.7	7.3	7.4	8.1	7.9	7.7	7.7	7.7	7.7	7.7	7.6
11. Intermediate consumption	3.7	3.6	3.8	3.8	3.7	3.8	3.8	3.8	4.0	4.5	4.6	4.5	4.6	4.7	4.6	4.7	4.7
12. Social transfers other than in kind	17.2	17.5	18.0	18.4	18.1	17.9	17.1	16.0	15.8	17.4	16.7	15.7	15.6	15.7	15.6	15.4	15.2
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	8.4	8.5
14. Interest	3.4	3.1	3.0	2.9	2.8	2.8	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.7	1.6	1.5
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	0.8
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	2.2	2.2	2.3
17. Total current expenditure	44.3	43.4	43.5	44.1	42.9	42.8	41.4	39.7	40.1	43.9	42.7	41.2	41.0	41.3	41.0	40.8	40.6
18. Gross saving	0.5	1.9	-0.5	-0.8	-0.7	-0.3	1.2	2.9	3.0	0.2	0.0	2.1	2.9	2.8	3.2	3.1	3.0
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	0.3	0.3
20. Total revenue	45.3	45.7	43.4	43.7	42.6	42.8	43.0	43.1	43.5	44.4	43.1	43.7	44.3	44.5	44.6	44.3	44.0
21. Gross fixed capital formation	2.6	2.3	2.2	2.1	2.0	1.9	1.9	2.0	2.1	2.3	2.3	2.3	2.3	2.2	2.2	2.2	2.2
22. Other capital expenditure	7.7	-1.0	1.5	1.6	1.4	1.4	1.2	1.1	1.3	1.2	2.1	1.1	1.0	0.8	0.7	0.7	0.7
23. Total expenditure	54.6	44.7	47.3	47.8	46.3	46.1	44.6	42.7	43.5	47.4	47.2	44.6	44.2	44.3	43.9	43.7	43.5
24. Tax burden	39.2	40.4	37.9	38.2	37.4	37.4	37.6	37.7	38.0	38.4	37.0	37.5	38.2	38.4	38.5	38.4	38.2
25. Net lending (+) or net borrowing (-)	-9.3	1.0	-3.9	-4.1	-3.7	-3.3	-1.5	0.3	0.0	-3.0	-4.1	-0.9	0.1	0.1	0.7	0.6	0.5

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
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	3.1	3.2
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	-10.8	-0.1	9.3	6.5	4.4	4.0	4.1	4.3
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	3.5	3.2	2.9
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	2.5	3.7	3.3	3.0
5. Other current revenue, including sales	-1.3	-0.4	0.6	-0.4	-1.6	7.7	2.9	4.6	5.0	6.3	6.3	7.5	0.5	2.3	3.9	0.8	1.8
6. Total current revenue	2.1	1.7	0.2	1.2	-0.3	1.9	4.6	5.0	2.9	-1.9	1.8	6.2	3.2	2.7	3.6	3.1	3.2
7. Government consumption expenditure	2.8	1.1	2.8	1.1	-0.5	0.9	1.8	2.3	4.0	5.1	2.6	2.4	3.1	3.8	3.7	4.3	4.3
8. Collective consumption	1.7	-1.5	3.0	-0.4	0.5	-1.0	1.0	0.3	4.0	3.9	1.3	1.7	4.0	2.5	2.4	4.2	4.3
9. Social transfers in kind	3.6	2.9	2.7	2.0	-1.1	2.2	2.2	3.4	4.0	5.8	3.3	2.8	2.6	4.6	4.5	4.3	4.4
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	2.3	2.1	2.3	2.9	3.0	3.0
11. Intermediate consumption	0.3	-0.8	3.4	0.3	0.9	5.1	4.2	4.3	7.7	7.9	6.0	3.8	3.1	4.0	2.5	3.9	4.5
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	-1.3	1.2	2.4	2.8	2.7	2.5
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	2.6	2.9	5.1	5.5	5.6	5.3
14. Interest	0.7	5.7	-0.6	-0.4	-1.9	0.0	2.4	3.1	2.0	-5.4	-2.4	6.0	-5.9	-10.8	-10.2	-5.6	-3.1
15. Subsidies	-3.4	-3.4	-4.8	-7.2	-5.1	-6.3	1.1	-3.1	-1.2	33.1	-9.7	-4.0	-13.0	1.4	7.4	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	0.0	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	2.1	1.1	1.3	2.9	2.7	3.3	3.5
18. Gross saving 1)	-0.6	0.3	-0.9	-0.3	0.1	0.3	1.6	1.7	0.1	-2.9	-0.1	2.1	0.8	-0.1	0.4	-0.1	-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	5.9	-5.9	2.1	-1.8	1.6
20. Total revenue	1.8	1.6	0.2	1.3	-0.2	1.8	4.5	5.1	2.9	-1.9	1.8	6.2	3.3	2.6	3.6	3.1	3.2
21. Gross fixed capital formation	-2.1	-0.1	-1.5	-4.5	-4.5	-3.3	6.8	5.4	8.6	7.9	3.5	3.5	0.9	1.3	0.3	4.0	5.0
22. Other capital expenditure 1)	-6.5	-2.2	0.0	0.1	-0.2	0.0	-0.2	-0.1	0.3	-0.1	0.9	-1.1	-0.1	-0.1	-0.1	0.0	0.0
23. Total expenditure	-9.3	-3.8	2.1	1.6	-0.9	0.9	0.6	0.7	3.7	4.8	4.3	-1.0	1.0	2.5	2.3	3.2	3.4
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	3.4	3.5
25. Net lending (+) or net borrowing (-)	5.9	2.5	-0.8	-0.2	0.4	0.4	1.7	1.9	-0.3	-3.0	-1.0	3.2	1.0	0.1	0.5	-0.1	-0.1

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
1. Net borrowing (% of GDP) 1)	9.3	3.1	3.9	4.1	3.7	3.3	1.5	-0.3	0.0	3.0	4.1	0.9	-0.1	-0.1	-0.7	-0.6	-0.5
2. Interest payments (% of GDP)	3.4	3.0	3.0	2.9	2.8	2.8	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.7	1.6	1.5
3. Implicit interest rate 2)	:	5.3	5.2	4.9	4.5	4.3	4.2	4.2	4.3	3.9	3.5	3.2	3.0	2.6	2.3	2.2	2.2
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	2.2	3.4	3.6	4.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	9.3	3.1	3.9	4.1	3.7	3.3	1.5	-0.3	0.0	3.0	4.1	0.9	-0.1	-0.1	-0.7	-0.6	-0.5
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	-1.4	-1.7	-2.5	-2.6	-2.8
7. Stock-flow adjustment 3)	:	-2.6	-1.5	0.0	-0.6	-0.2	0.5	0.7	2.6	1.8	7.2	0.2	2.9	-0.3	0.8	0.0	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	5.9	0.0	0.9	1.1	0.9	0.5	-1.2	-3.0	-2.7	0.4	1.6	-1.6	-2.4	-2.2	-2.4	-2.2	-2.0
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	0.9	0.3	-0.8	-1.0	-1.3
10. Stock-flow adjustment 3)	:	-2.6	-1.5	0.0	-0.6	-0.2	0.5	0.7	2.6	1.8	7.2	0.2	2.9	-0.3	0.8	0.0	0.0
(% of GDP)																	
11. Change in gross debt 5)	:	-1.2	1.6	3.8	1.7	2.2	-0.6	-2.8	1.4	7.5	7.9	-2.6	1.4	-2.2	-2.4	-3.2	-3.3
12. Level of gross debt (end of year)	54.9	57.8	59.4	63.2	64.9	67.1	66.5	63.7	65.1	72.6	80.5	77.9	79.3	77.1	74.7	71.5	68.2

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

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

3) Line 7 = line 10.

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

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

Table 3A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Estonia****(Mrd EURO-EEK)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	0.872	0.984	1.066	1.245	1.424	1.805	2.167	1.991	2.056	2.020	2.242	2.467	2.525	2.750	2.919	3.085
2. Current taxes on income and wealth	:	0.503	0.586	0.702	0.769	0.782	0.946	1.197	1.277	1.045	0.970	1.047	1.184	1.357	1.479	1.477	1.550
3. Social contributions	:	0.746	0.859	0.930	1.011	1.158	1.366	1.699	1.912	1.842	1.904	1.961	2.028	2.109	2.214	2.313	2.441
4. Of which actual social contributions	:	0.744	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	2.276	2.401
5. Other current revenue, including sales	:	0.324	0.385	0.482	0.501	0.548	0.709	0.794	0.853	0.934	0.880	0.938	0.971	0.952	1.049	1.180	1.218
6. Total current revenue	:	2.444	2.814	3.180	3.527	3.912	4.825	5.856	6.032	5.877	5.774	6.187	6.650	6.944	7.492	7.889	8.294
7. Government consumption expenditure	:	1.275	1.395	1.539	1.679	1.887	2.130	2.597	3.076	2.976	2.955	3.095	3.291	3.581	3.824	4.048	4.299
8. Collective consumption	:	0.573	0.626	0.701	0.735	0.830	0.926	1.153	1.353	1.269	1.276	1.357	1.467	1.639	1.761	1.858	1.960
9. Social transfers in kind	:	0.702	0.768	0.838	0.944	1.057	1.203	1.444	1.723	1.707	1.679	1.737	1.825	1.942	2.063	2.190	2.338
10. Compensation of employees	:	0.710	0.798	0.889	0.986	1.107	1.246	1.530	1.834	1.779	1.712	1.775	1.840	2.007	2.160	2.269	2.386
11. Intermediate consumption	:	0.518	0.570	0.639	0.650	0.737	0.830	0.936	1.068	0.967	1.008	1.089	1.170	1.235	1.313	1.432	1.560
12. Social transfers other than in kind	:	0.632	0.690	0.770	0.892	1.000	1.163	1.368	1.710	1.938	1.869	1.861	1.917	2.009	2.117	2.282	2.430
13. Social transfers in kind via market producers	:	0.108	0.113	0.114	0.137	0.150	0.170	0.216	0.259	0.271	0.263	0.281	0.311	0.329	0.349	0.369	0.389
14. Interest	:	0.015	0.019	0.019	0.021	0.021	0.023	0.027	0.034	0.027	0.019	0.022	0.029	0.026	0.022	0.021	0.022
15. Subsidies	:	0.072	0.076	0.075	0.077	0.081	0.115	0.138	0.158	0.134	0.156	0.178	0.160	0.134	0.087	0.091	0.096
16. Other current expenditure	:	0.041	0.050	0.071	0.135	0.182	0.254	0.265	0.269	0.302	0.283	0.306	0.336	0.379	0.358	0.445	0.402
17. Total current expenditure	:	2.096	2.315	2.577	2.897	3.279	3.799	4.480	5.332	5.417	5.311	5.512	5.763	6.120	6.405	6.909	7.285
18. Gross saving	:	0.349	0.499	0.603	0.630	0.633	1.026	1.376	0.701	0.460	0.464	0.675	0.887	0.823	1.087	0.981	1.008
19. Capital transfers received	:	0.011	0.023	0.037	0.035	0.040	0.107	0.123	0.089	0.323	0.210	0.240	0.334	0.280	0.196	0.226	0.226
20. Total revenue	:	2.455	2.837	3.217	3.561	3.951	4.933	5.979	6.122	6.199	5.984	6.427	6.984	7.224	7.688	8.115	8.519
21. Gross fixed capital formation	:	0.324	0.457	0.453	0.428	0.521	0.728	0.977	1.025	0.882	0.713	0.819	1.115	1.026	0.991	1.067	1.066
22. Other capital expenditure	:	0.027	0.031	0.031	0.006	0.024	0.009	0.115	0.204	0.207	-0.066	-0.099	0.145	0.118	0.170	0.187	0.192
23. Total expenditure	:	2.446	2.803	3.061	3.331	3.823	4.536	5.571	6.560	6.506	5.957	6.232	7.022	7.264	7.567	8.162	8.544
24. Tax burden	:	2.107	2.413	2.682	3.025	3.366	4.113	5.053	5.172	4.936	4.884	5.235	5.657	5.963	6.392	6.657	7.021
25. Net lending (+) or net borrowing (-)	:	0.009	0.034	0.156	0.231	0.128	0.397	0.408	-0.439	-0.307	0.027	0.195	-0.039	-0.040	0.121	-0.047	-0.025

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	: 12.5	12.7	12.3	12.8	12.6	13.4	13.3	12.1	14.5	13.7	13.7	14.0	13.5	14.1	14.4	14.4	
2. Current taxes on income and wealth	: 7.2	7.6	8.1	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.4	6.7	7.2	7.6	7.3	7.2	
3. Social contributions	: 10.7	11.1	10.7	10.4	10.3	10.1	10.5	11.6	13.0	12.9	12.0	11.5	11.3	11.3	11.4	11.4	
4. Of which actual social contributions	: 10.7	11.0	10.6	10.3	10.2	10.0	10.4	11.5	12.9	12.8	11.8	11.3	11.1	11.2	11.2	11.2	
5. Other current revenue, including sales	: 4.6	5.0	5.5	5.2	4.9	5.2	4.9	5.2	6.6	6.0	5.7	5.5	5.1	5.4	5.8	5.7	
6. Total current revenue	: 35.1	36.3	36.6	36.3	34.7	35.7	36.1	36.5	41.6	39.3	37.7	37.7	37.1	38.4	38.8	38.6	
7. Government consumption expenditure	: 18.3	18.0	17.7	17.3	16.8	15.8	16.0	18.6	21.1	20.1	18.9	18.7	19.1	19.6	19.9	20.0	
8. Collective consumption	: 8.2	8.1	8.1	7.6	7.4	6.9	7.1	8.2	9.0	8.7	8.3	8.3	8.7	9.0	9.1	9.1	
9. Social transfers in kind	: 10.1	9.9	9.6	9.7	9.4	8.9	8.9	10.4	12.1	11.4	10.6	10.3	10.4	10.6	10.8	10.9	
10. Compensation of employees	: 10.2	10.3	10.2	10.2	9.8	9.2	9.4	11.1	12.6	11.6	10.8	10.4	10.7	11.1	11.2	11.1	
11. Intermediate consumption	: 7.4	7.3	7.3	6.7	6.5	6.1	5.8	6.5	6.8	6.9	6.6	6.6	6.6	6.7	7.0	7.3	
12. Social transfers other than in kind	: 9.1	8.9	8.8	9.2	8.9	8.6	8.4	10.4	13.7	12.7	11.3	10.9	10.7	10.8	11.2	11.3	
13. Social transfers in kind via market producers	: 1.6	1.5	1.3	1.4	1.3	1.3	1.3	1.6	1.9	1.8	1.7	1.8	1.8	1.8	1.8	1.8	
14. Interest	: 0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.1	
15. Subsidies	: 1.0	1.0	0.9	0.8	0.7	0.8	0.9	1.0	0.9	1.1	1.1	0.9	0.7	0.4	0.4	0.4	
16. Other current expenditure	: 0.6	0.6	0.8	1.4	1.6	1.9	1.6	1.6	2.1	1.9	1.9	1.9	2.0	1.8	2.2	1.9	
17. Total current expenditure	: 30.1	29.8	29.6	29.8	29.1	28.1	27.6	32.3	38.3	36.1	33.6	32.7	32.7	32.8	34.0	33.9	
18. Gross saving	: 5.0	6.4	6.9	6.5	5.6	7.6	8.5	4.2	3.3	3.2	4.1	5.0	4.4	5.6	4.8	4.7	
19. Capital transfers received	: 0.2	0.3	0.4	0.4	0.4	0.8	0.8	0.5	2.3	1.4	1.5	1.9	1.5	1.0	1.1	1.1	
20. Total revenue	: 35.3	36.6	37.0	36.7	35.1	36.5	36.8	37.1	43.8	40.7	39.2	39.6	38.5	39.4	39.9	39.6	
21. Gross fixed capital formation	: 4.6	5.9	5.2	4.4	4.6	5.4	6.0	6.2	6.2	4.8	5.0	6.3	5.5	5.1	5.3	5.0	
22. Other capital expenditure	: 0.4	0.4	0.4	0.1	0.2	0.1	0.7	1.2	1.5	-0.4	-0.6	0.8	0.6	0.9	0.9	0.9	
23. Total expenditure	: 35.1	36.1	35.2	34.3	34.0	33.6	34.3	39.7	46.0	40.5	38.0	39.8	38.8	38.8	40.2	39.8	
24. Tax burden	: 30.3	31.1	30.8	31.2	29.9	30.4	31.1	31.3	34.9	33.2	31.9	32.1	31.8	32.7	32.8	32.7	
25. Net lending (+) or net borrowing (-)	: 0.1	0.4	1.8	2.4	1.1	2.9	2.5	-2.7	-2.2	0.2	1.2	-0.2	-0.2	0.6	-0.2	-0.1	

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	13.6	12.8	8.4	16.7	14.4	26.7	20.0	-8.1	3.3	-1.7	11.0	10.0	2.4	8.9	6.1	5.7
2. Current taxes on income and wealth	:	5.3	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	-0.1	4.9
3. Social contributions	:	10.4	15.2	8.3	8.7	14.5	17.9	24.4	12.5	-3.6	3.3	3.0	3.4	4.0	5.0	4.5	5.5
4. Of which actual social contributions	:	10.4	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	4.5	5.5
5. Other current revenue, including sales	:	9.0	18.9	25.3	4.0	9.3	29.5	11.9	7.5	9.5	-5.8	6.5	3.6	-1.9	10.2	12.4	3.3
6. Total current revenue	:	10.2	15.1	13.0	10.9	10.9	23.4	21.4	3.0	-2.6	-1.7	7.1	7.5	4.4	7.9	5.3	5.1
7. Government consumption expenditure	:	8.1	9.4	10.4	9.1	12.4	12.9	22.0	18.4	-3.3	-0.7	4.7	6.4	8.8	6.8	5.9	6.2
8. Collective consumption	:	8.8	9.3	11.9	4.9	12.9	11.6	24.5	17.3	-6.2	0.5	6.4	8.1	11.7	7.5	5.5	5.5
9. Social transfers in kind	:	7.5	9.5	9.1	12.6	12.0	13.8	20.0	19.3	-0.9	-1.7	3.5	5.0	6.4	6.2	6.2	6.8
10. Compensation of employees	:	6.7	12.4	11.4	10.9	12.3	12.5	22.9	19.9	-3.0	-3.8	3.7	3.7	9.1	7.6	5.0	5.2
11. Intermediate consumption	:	8.1	10.0	12.2	1.7	13.4	12.6	12.8	14.1	-9.5	4.2	8.1	7.4	5.6	6.3	9.1	8.9
12. Social transfers other than in kind	:	8.2	9.1	11.6	15.9	12.0	16.4	17.6	25.0	13.3	-3.6	-0.4	3.0	4.8	5.4	7.8	6.5
13. Social transfers in kind via market producers	:	13.1	4.2	1.2	19.8	10.2	13.0	26.9	20.3	4.5	-2.8	6.6	10.9	5.8	5.9	5.8	5.4
14. Interest	:	-14.2	23.8	3.7	9.8	0.5	5.1	19.6	26.8	-21.4	-27.6	12.9	30.6	-9.8	-14.0	-5.0	6.5
15. Subsidies	:	6.8	6.0	-1.3	1.9	6.4	40.7	20.8	14.0	-15.3	17.1	14.1	-10.1	-16.2	-35.6	5.6	5.4
16. Other current expenditure 1)	:	0.0	0.1	0.2	0.6	0.2	0.3	-0.2	0.0	0.5	-0.2	-0.1	0.0	0.1	-0.2	0.4	-0.3
17. Total current expenditure	:	7.7	10.5	11.3	12.4	13.2	15.9	17.9	19.0	1.6	-2.0	3.8	4.6	6.2	4.7	7.9	5.5
18. Gross saving 1)	:	0.6	1.4	0.5	-0.4	-0.9	2.0	0.9	-4.2	-1.0	-0.1	1.0	0.9	-0.6	1.2	-0.7	-0.1
19. Capital transfers received	:	-57.0	115.0	61.3	-7.0	15.7	168.9	14.7	-27.6	262.3	-35.0	14.3	39.3	-16.1	-30.0	15.0	0.0
20. Total revenue	:	9.5	15.5	13.4	10.7	11.0	24.8	21.2	2.4	1.3	-3.5	7.4	8.7	3.4	6.4	5.6	5.0
21. Gross fixed capital formation	:	19.6	41.0	-0.9	-5.6	21.8	39.7	34.2	4.9	-13.9	-19.2	14.9	36.2	-7.9	-3.4	7.6	0.0
22. Other capital expenditure 1)	:	-0.1	0.0	0.0	-0.3	0.1	-0.1	0.6	0.5	0.2	-1.9	-0.2	1.4	-0.2	0.2	0.0	0.0
23. Total expenditure	:	9.0	14.6	9.2	8.8	14.8	18.6	22.8	17.8	-0.8	-8.4	4.6	12.7	3.4	4.2	7.9	4.7
24. Tax burden	:	10.3	14.5	11.2	12.8	11.3	22.2	22.9	2.3	-4.6	-1.0	7.2	8.1	5.4	7.2	4.2	5.5
25. Net lending (+) or net borrowing (-)	:	0.1	0.3	1.4	0.6	-1.2	1.8	-0.4	-5.2	0.5	2.4	1.0	-1.4	0.0	0.8	-0.9	0.1

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	0.0	-0.1	-0.4	-1.8	-2.4	-1.1	-2.9	-2.5	2.7	2.2	-0.2	-1.2	0.2	0.2	-0.6	0.2	0.1
2. Interest payments (% of GDP)	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.1
3. Implicit interest rate 2)	:	4.8	5.6	4.4	4.3	4.4	4.4	4.5	5.7	3.6	2.0	2.3	2.9	1.5	1.2	1.0	1.1
4. Nominal GDP growth rate	15.0	12.8	11.4	12.1	11.6	16.0	20.1	20.1	1.7	-14.4	4.0	11.5	7.5	6.2	4.2	4.0	5.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	0.0	-0.1	-0.4	-1.8	-2.4	-1.1	-2.9	-2.5	2.7	2.2	-0.2	-1.2	0.2	0.2	-0.6	0.2	0.1
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	-0.7	-0.4	-0.6	-0.4	-0.4	-0.6
7. Stock-flow adjustment 3)	:	0.4	1.9	2.3	2.4	1.3	3.5	2.5	-1.8	-0.4	0.0	1.3	3.9	0.7	1.6	-0.2	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-0.3	-0.3	-0.7	-2.0	-2.6	-1.3	-3.1	-2.7	2.5	2.0	-0.3	-1.3	0.1	0.1	-0.7	0.1	0.0
9. Snow-ball effect	:	-0.4	-0.3	-0.4	-0.4	-0.5	-0.6	-0.6	0.1	0.9	-0.1	-0.5	-0.3	-0.4	-0.3	-0.3	-0.5
10. Stock-flow adjustment 3)	:	0.4	1.9	2.3	2.4	1.3	3.5	2.5	-1.8	-0.4	0.0	1.3	3.9	0.7	1.6	-0.2	0.0
(% of GDP)																	
11. Change in gross debt 5)	:	-0.3	1.0	-0.1	-0.6	-0.5	-0.1	-0.7	0.8	2.6	-0.5	-0.5	3.7	0.4	0.5	-0.3	-0.5
12. Level of gross debt (end of year)	5.1	4.8	5.7	5.6	5.1	4.5	4.4	3.7	4.5	7.0	6.5	6.0	9.7	10.1	10.6	10.3	9.8

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 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
1. Taxes on production and imports	7.4	14.0	15.9	17.9	19.5	21.4	24.7	25.4	22.1	18.0	17.8	17.5	18.0	19.0	20.8	22.2	23.1
2. Current taxes on income and wealth	7.4	14.9	16.6	18.4	20.4	22.1	25.6	26.5	23.4	20.5	19.9	21.2	22.6	23.2	25.2	25.3	26.5
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	11.3	11.8
4. Of which actual social contributions	2.4	3.9	5.0	5.4	5.9	6.5	7.1	8.1	8.3	7.6	7.1	7.7	7.2	7.7	8.2	8.7	9.2
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	7.8	7.3	8.1	7.9
6. Total current revenue	20.2	37.3	42.9	47.3	52.1	56.9	65.3	68.3	63.1	55.4	54.8	56.5	58.5	60.4	64.1	66.9	69.3
7. Government consumption expenditure	9.4	15.7	21.1	23.0	24.8	26.9	29.7	32.9	34.8	33.7	30.8	30.5	30.5	30.5	31.6	32.1	33.2
8. Collective consumption	2.9	5.9	7.6	8.0	8.4	9.5	10.7	11.9	13.0	11.3	9.5	9.4	9.6	9.5	9.8	9.3	9.3
9. Social transfers in kind	6.5	9.8	13.5	15.0	16.4	17.4	18.9	21.0	21.8	22.4	21.3	21.0	20.9	21.0	21.8	22.8	23.9
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	18.6	19.1	19.8
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	8.7	9.1	9.5
12. Social transfers other than in kind	5.8	8.2	11.6	12.4	13.7	15.5	17.2	19.5	22.2	24.7	24.3	24.3	24.7	24.0	23.5	23.2	23.8
13. Social transfers in kind via market producers	0.7	1.4	2.0	2.2	2.5	2.9	3.3	3.7	4.1	4.1	4.5	4.5	4.7	4.6	5.0	5.0	5.3
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	7.0	7.2
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	1.7	1.7	1.7	2.0	2.2
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	2.6	2.9	2.6	2.4	2.5
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	67.6	67.6	67.9	70.2
18. Gross saving	0.0	8.6	4.6	5.8	7.2	7.6	11.0	8.6	-2.3	-12.1	-11.6	-10.2	-9.5	-7.3	-3.5	-1.0	-0.9
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	0.6	0.7	0.6
20. Total revenue	21.2	38.7	44.5	49.1	53.9	58.9	67.8	71.3	65.4	56.5	55.4	57.3	59.1	60.9	64.7	67.6	69.9
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	3.4	3.1	3.5	4.0	4.3
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	1.7	0.4	1.2	1.2	1.3
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	79.1	73.1	71.1	72.3	73.1	75.8
24. Tax burden	17.6	33.3	37.8	41.5	46.2	51.0	58.0	60.7	54.4	46.7	45.4	46.9	48.5	50.4	54.9	56.9	59.4
25. Net lending (+) or net borrowing (-)	-1.2	5.3	-0.4	1.1	2.2	2.2	5.2	0.5	-13.1	-23.4	-53.7	-21.8	-14.1	-10.2	-7.6	-5.5	-5.9

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
1. Taxes on production and imports	13.6	13.0	11.8	12.3	12.5	12.7	13.4	12.9	11.8	10.7	10.8	10.2	10.4	10.9	11.2	11.3	11.2
2. Current taxes on income and wealth	13.6	13.8	12.3	12.7	13.2	13.1	13.9	13.5	12.5	12.2	12.1	12.4	13.1	13.3	13.6	12.9	12.8
3. Social contributions	6.0	4.9	5.0	5.0	5.2	5.2	5.2	5.4	5.9	6.1	5.8	5.8	5.6	5.9	5.9	5.8	5.7
4. Of which actual social contributions	4.3	3.7	3.7	3.7	3.8	3.8	3.9	4.1	4.5	4.5	4.3	4.5	4.2	4.4	4.4	4.4	4.5
5. Other current revenue, including sales	3.8	2.8	2.6	2.6	2.7	2.8	2.9	2.9	3.5	4.0	4.7	4.6	4.7	4.5	3.9	4.1	3.8
6. Total current revenue	37.0	34.6	31.7	32.7	33.5	33.7	35.5	34.7	33.8	33.0	33.3	33.0	33.9	34.5	34.6	34.1	33.6
7. Government consumption expenditure	17.3	14.6	15.6	15.9	16.0	15.9	16.1	16.7	18.6	20.1	18.7	17.8	17.6	17.4	17.0	16.3	16.1
8. Collective consumption	5.3	5.5	5.6	5.5	5.4	5.6	5.8	6.0	6.9	6.7	5.8	5.5	5.6	5.4	5.3	4.7	4.5
9. Social transfers in kind	12.0	9.1	10.0	10.4	10.5	10.3	10.3	10.7	11.7	13.3	12.9	12.3	12.1	12.0	11.8	11.6	11.6
10. Compensation of employees	10.7	8.3	8.9	9.2	9.3	9.8	9.9	10.1	11.3	12.3	11.7	11.2	10.9	10.7	10.0	9.7	9.6
11. Intermediate consumption	5.7	5.1	5.3	5.3	5.2	4.7	4.8	4.9	5.4	5.9	5.5	5.0	4.8	4.7	4.7	4.7	4.6
12. Social transfers other than in kind	10.7	7.6	8.6	8.6	8.8	9.2	9.4	9.9	11.9	14.7	14.7	14.2	14.3	13.7	12.7	11.8	11.5
13. Social transfers in kind via market producers	1.3	1.3	1.5	1.5	1.6	1.7	1.8	1.9	2.2	2.5	2.7	2.6	2.7	2.6	2.7	2.6	2.6
14. Interest	5.1	2.0	1.3	1.2	1.1	1.0	1.0	1.0	1.3	2.0	3.0	3.4	4.1	4.4	4.0	3.6	3.5
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	1.0	0.9	0.9	1.0	1.1
16. Other current expenditure	2.6	1.4	1.7	1.8	1.8	1.8	1.8	1.6	1.9	1.6	1.6	1.5	1.5	1.6	1.4	1.2	1.2
17. Total current expenditure	37.1	26.6	28.3	28.7	28.9	29.2	29.5	30.4	35.0	40.2	40.3	39.0	39.4	38.7	36.5	34.6	34.1
18. Gross saving	-0.1	8.0	3.4	4.0	4.6	4.5	6.0	4.4	-1.2	-7.2	-7.1	-6.0	-5.5	-4.1	-1.9	-0.5	-0.4
19. Capital transfers received	1.8	1.4	1.2	1.3	1.2	1.2	1.4	1.5	1.2	0.6	0.3	0.5	0.3	0.3	0.3	0.3	0.3
20. Total revenue	38.8	35.9	32.9	33.9	34.7	34.8	36.9	36.2	35.0	33.6	33.6	33.5	34.2	34.9	34.9	34.4	33.9
21. Gross fixed capital formation	2.4	3.5	4.2	3.6	3.5	3.5	3.8	4.6	5.2	3.7	3.4	2.4	2.0	1.8	1.9	2.0	2.1
22. Other capital expenditure	1.5	1.0	0.8	0.9	0.9	0.9	0.8	1.0	1.8	3.7	22.5	4.9	1.0	0.2	0.7	0.6	0.6
23. Total expenditure	40.9	31.0	33.2	33.1	33.3	33.5	34.1	35.9	42.0	47.6	66.1	46.3	42.3	40.7	39.0	37.2	36.8
24. Tax burden	32.1	30.9	28.0	28.6	29.7	30.1	31.6	30.9	29.1	27.8	27.5	27.4	28.1	28.9	29.6	29.0	28.8
25. Net lending (+) or net borrowing (-)	-2.1	4.9	-0.3	0.8	1.4	1.3	2.8	0.3	-7.0	-13.9	-32.5	-12.7	-8.1	-5.8	-4.1	-2.8	-2.9

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
1. Taxes on production and imports	11.0	15.8	10.7	12.3	9.1	10.0	15.3	3.0	-13.1	-18.7	-1.3	-1.7	3.3	5.3	9.3	6.8	4.1
2. Current taxes on income and wealth	13.7	15.1	6.3	10.5	11.2	8.2	15.8	3.4	-11.8	-12.4	-2.9	6.4	6.8	2.7	8.7	0.3	4.8
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	5.4	4.1	4.7
4. Of which actual social contributions	2.7	18.1	9.7	6.8	11.2	9.4	9.7	13.6	2.6	-9.0	-6.5	8.0	-6.1	7.0	7.2	5.4	6.1
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	-4.3	-7.5	11.9	-2.5
6. Total current revenue	10.6	15.7	8.8	10.3	10.2	9.3	14.6	4.7	-7.7	-12.1	-1.1	3.0	3.6	3.2	6.2	4.4	3.7
7. Government consumption expenditure	5.7	14.6	14.0	8.9	8.0	8.2	10.4	10.9	5.8	-3.1	-8.6	-1.1	0.1	0.0	3.6	1.6	3.5
8. Collective consumption	6.0	35.1	12.0	4.9	6.0	12.4	12.9	11.1	9.1	-13.1	-15.9	-0.5	1.8	-1.0	2.7	-5.3	0.5
9. Social transfers in kind	5.6	4.9	15.2	11.1	9.0	6.0	9.0	10.7	4.0	2.9	-5.0	-1.4	-0.7	0.4	4.0	4.6	4.7
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	-0.3	2.9	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	-0.6	5.9	5.4	4.4
12. Social transfers other than in kind	5.7	6.1	18.1	7.1	10.2	13.5	11.1	13.4	13.8	11.2	-1.6	0.0	1.5	-2.8	-2.0	-1.5	2.6
13. Social transfers in kind via market producers	11.5	19.9	19.0	13.1	12.3	13.7	14.1	12.5	10.8	1.7	8.1	0.2	6.0	-3.0	8.7	0.8	5.1
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	-2.1	-7.0	2.5
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	-4.3	0.6	5.0	16.2	8.1
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	0.0	0.1	-0.2	-0.2	0.0
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	1.9	-0.6	0.0	0.4	3.5
18. Gross saving 1)	1.8	1.5	-1.6	0.6	0.6	-0.1	1.5	-1.6	-5.6	-6.0	0.2	1.1	0.5	1.4	2.3	1.4	0.1
19. Capital transfers received	-2.5	-1.7	15.0	11.0	1.3	7.7	28.3	15.8	-21.1	-54.1	-46.8	51.2	-33.3	1.6	1.7	14.4	-15.5
20. Total revenue	10.0	14.9	9.0	10.4	9.8	9.2	15.1	5.1	-8.2	-13.6	-2.0	3.5	3.0	3.2	6.2	4.4	3.5
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	-26.3	-17.7	-8.1	13.2	13.2	7.9
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	18.8	-17.6	-3.8	-0.8	0.4	0.0	0.0
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	-27.5	-7.6	-2.8	1.7	1.1	3.7
24. Tax burden	10.8	15.6	8.3	9.6	11.3	10.4	13.8	4.6	-10.4	-14.3	-2.7	3.3	3.4	4.0	8.8	3.6	4.4
25. Net lending (+) or net borrowing (-)	1.9	2.5	-1.3	1.1	0.6	-0.1	1.5	-2.6	-7.3	-6.9	-18.6	19.8	4.6	2.3	1.7	1.3	-0.1

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
1. Net borrowing (% of GDP) 1)	2.1	-1.0	0.3	-0.8	-1.4	-1.3	-2.8	-0.3	7.0	13.9	32.5	12.7	8.1	5.8	4.1	2.8	2.9
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	4.4	4.0	3.6	3.5
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	3.6	3.5	3.4	3.4
4. Nominal GDP growth rate	13.0	12.4	11.5	7.1	7.3	8.8	8.6	7.1	-5.0	-10.0	-1.9	3.7	1.0	1.2	6.1	5.9	5.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.1	-1.0	0.3	-0.8	-1.4	-1.3	-2.8	-0.3	7.0	13.9	32.5	12.7	8.1	5.8	4.1	2.8	2.9
6. Contribution of nominal GDP growth	:	-4.0	-3.5	-2.0	-2.1	-2.3	-2.1	-1.6	1.3	4.8	1.2	-3.1	-1.1	-1.4	-7.1	-6.1	-5.2
7. Stock-flow adjustment 3)	:	2.2	0.4	2.1	1.7	1.5	2.5	2.0	10.4	1.0	-8.6	14.1	3.5	-2.9	-10.6	0.7	-1.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.0	-2.4	-1.0	-2.0	-2.5	-2.3	-3.8	-1.3	5.7	11.9	29.6	9.3	4.0	1.4	0.1	-0.7	-0.6
9. Snow-ball effect	:	-2.6	-2.1	-0.8	-1.0	-1.3	-1.1	-0.6	2.5	6.8	4.2	0.3	3.0	3.0	-3.0	-2.5	-1.7
10. Stock-flow adjustment 3)	:	2.2	0.4	2.1	1.7	1.5	2.5	2.0	10.4	1.0	-8.6	14.1	3.5	-2.9	-10.6	0.7	-1.0
(% of GDP)																	
11. Change in gross debt 5)	:	-2.8	-2.7	-0.7	-1.7	-2.1	-2.5	0.2	18.6	19.7	25.2	23.7	10.5	1.5	-13.5	-2.5	-3.3
12. Level of gross debt (end of year)	78.7	33.4	30.7	30.1	28.3	26.2	23.8	24.0	42.6	62.3	87.4	111.2	121.7	123.2	109.7	107.1	103.8

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 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
1. Taxes on production and imports	:	:	:	:	:	:	26.7	29.2	30.4	27.8	28.4	28.0	25.9	25.4	27.6	28.3	29.6
2. Current taxes on income and wealth	:	:	:	:	:	:	17.9	19.2	19.8	20.2	18.5	19.0	20.5	18.7	16.8	15.9	16.7
3. Social contributions	:	:	:	:	:	:	25.9	28.9	30.7	29.4	29.7	27.3	26.4	24.3	24.0	23.4	23.8
4. Of which actual social contributions	:	:	:	:	:	:	22.3	24.9	26.0	24.2	24.7	22.1	20.9	19.4	18.7	18.2	18.5
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	13.3	9.9
6. Total current revenue	:	:	:	:	:	:	79.2	87.9	93.1	88.8	88.2	85.9	83.7	80.8	77.9	80.9	79.9
7. Government consumption expenditure	:	:	:	:	:	:	42.5	46.5	49.1	54.0	49.0	44.0	40.8	36.3	35.2	34.8	34.9
8. Collective consumption	:	:	:	:	:	:	21.7	23.6	24.5	28.1	24.5	21.9	21.3	19.3	19.2	18.3	17.7
9. Social transfers in kind	:	:	:	:	:	:	20.8	22.9	24.6	25.9	24.5	22.1	19.5	17.1	16.0	16.5	17.2
10. Compensation of employees	:	:	:	:	:	:	23.2	25.3	27.7	30.7	27.9	26.0	24.2	21.9	21.5	21.0	21.0
11. Intermediate consumption	:	:	:	:	:	:	13.1	15.4	14.9	15.7	13.6	10.1	9.7	8.3	8.0	8.8	7.8
12. Social transfers other than in kind	:	:	:	:	:	:	30.5	34.0	38.9	41.7	40.3	40.1	38.5	33.8	33.8	34.4	34.5
13. Social transfers in kind via market producers	:	:	:	:	:	:	5.5	6.1	7.0	7.4	7.2	7.1	5.6	4.6	4.0	3.9	4.0
14. Interest	:	:	:	:	:	:	9.8	10.7	11.9	11.9	13.2	15.1	9.7	7.3	7.0	7.5	7.2
15. Subsidies	:	:	:	:	:	:	0.3	0.2	0.1	0.2	0.3	1.6	1.6	2.2	1.8	2.1	2.1
16. Other current expenditure	:	:	:	:	:	:	3.6	4.0	4.9	4.8	4.3	3.4	2.9	3.2	3.4	3.2	3.0
17. Total current expenditure	:	:	:	:	:	:	86.0	95.7	105.4	112.4	106.9	103.3	92.1	81.2	79.5	80.9	79.6
18. Gross saving	:	:	:	:	:	:	-6.8	-7.8	-12.3	-23.6	-18.7	-17.4	-8.4	-0.4	-1.6	0.0	0.3
19. Capital transfers received	:	:	:	:	:	:	5.2	5.7	5.3	3.2	4.7	5.1	5.0	6.3	4.1	4.6	4.4
20. Total revenue	:	:	:	:	:	:	84.4	93.6	98.4	92.0	92.9	91.0	88.7	87.1	82.0	85.5	84.3
21. Gross fixed capital formation	:	:	:	:	:	:	9.0	10.0	11.9	11.0	7.3	5.1	4.8	5.0	6.8	6.4	6.5
22. Other capital expenditure	:	:	:	:	:	:	2.8	3.6	5.1	4.9	3.8	3.8	8.7	23.5	2.0	1.8	2.2
23. Total expenditure	:	:	:	:	:	:	97.7	109.3	122.4	128.3	118.0	112.2	105.6	109.6	88.4	89.2	88.3
24. Tax burden	:	:	:	:	:	:	67.3	73.9	76.4	72.0	71.4	68.9	66.7	62.3	62.8	62.2	64.4
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-13.3	-15.7	-24.0	-36.3	-25.1	-21.2	-16.9	-22.5	-6.4	-3.7	-4.0

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
1. Taxes on production and imports	:	:	:	:	:	:	12.2	12.6	12.6	11.7	12.6	13.5	13.3	13.9	15.4	15.9	16.0
2. Current taxes on income and wealth	:	:	:	:	:	:	8.2	8.3	8.2	8.5	8.2	9.1	10.6	10.3	9.4	9.0	9.0
3. Social contributions	:	:	:	:	:	:	11.9	12.4	12.7	12.4	13.1	13.1	13.6	13.3	13.4	13.1	12.9
4. Of which actual social contributions	:	:	:	:	:	:	10.3	10.7	10.7	10.2	10.9	10.7	10.8	10.6	10.4	10.2	10.0
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	7.5	5.4
6. Total current revenue	:	:	:	:	:	:	36.4	37.7	38.5	37.4	39.0	41.3	43.1	44.3	43.5	45.5	43.4
7. Government consumption expenditure	:	:	:	:	:	:	19.5	20.0	20.3	22.8	21.7	21.2	21.0	19.9	19.7	19.6	18.9
8. Collective consumption	:	:	:	:	:	:	10.0	10.1	10.1	11.9	10.8	10.5	11.0	10.6	10.7	10.3	9.6
9. Social transfers in kind	:	:	:	:	:	:	9.5	9.8	10.2	10.9	10.8	10.6	10.1	9.4	8.9	9.3	9.3
10. Compensation of employees	:	:	:	:	:	:	10.7	10.9	11.4	12.9	12.3	12.5	12.4	12.0	12.0	11.8	11.4
11. Intermediate consumption	:	:	:	:	:	:	6.0	6.6	6.2	6.6	6.0	4.8	5.0	4.5	4.5	5.0	4.2
12. Social transfers other than in kind	:	:	:	:	:	:	14.0	14.6	16.1	17.6	17.8	19.3	19.8	18.5	18.8	19.3	18.7
13. Social transfers in kind via market producers	:	:	:	:	:	:	2.5	2.6	2.9	3.1	3.2	3.4	2.9	2.5	2.3	2.2	2.2
14. Interest	:	:	:	:	:	:	4.5	4.6	4.9	5.0	5.9	7.3	5.0	4.0	3.9	4.2	3.9
15. Subsidies	:	:	:	:	:	:	0.1	0.1	0.0	0.1	0.1	0.8	0.8	1.2	1.0	1.2	1.1
16. Other current expenditure	:	:	:	:	:	:	1.6	1.7	2.0	2.0	1.9	1.6	1.5	1.8	1.9	1.8	1.6
17. Total current expenditure	:	:	:	:	:	:	39.5	41.1	43.5	47.3	47.3	49.7	47.4	44.5	44.4	45.5	43.2
18. Gross saving	:	:	:	:	:	:	-3.1	-3.4	-5.1	-9.9	-8.3	-8.4	-4.3	-0.2	-0.9	0.0	0.2
19. Capital transfers received	:	:	:	:	:	:	2.4	2.5	2.2	1.4	2.1	2.5	2.6	3.5	2.3	2.6	2.4
20. Total revenue	:	:	:	:	:	:	38.7	40.2	40.6	38.7	41.1	43.8	45.7	47.8	45.8	48.1	45.8
21. Gross fixed capital formation	:	:	:	:	:	:	4.1	4.3	4.9	4.6	3.2	2.5	2.5	2.7	3.8	3.6	3.5
22. Other capital expenditure	:	:	:	:	:	:	1.3	1.6	2.1	2.1	1.7	1.8	4.5	12.9	1.1	1.0	1.2
23. Total expenditure	:	:	:	:	:	:	44.9	46.9	50.6	54.0	52.2	54.0	54.4	60.1	49.3	50.2	47.9
24. Tax burden	:	:	:	:	:	:	30.9	31.7	31.6	30.3	31.6	33.2	34.3	34.2	35.1	35.0	35.0
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-6.1	-6.7	-9.9	-15.3	-11.1	-10.2	-8.7	-12.3	-3.5	-2.1	-2.2

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
1. Taxes on production and imports	:	:	:	:	:	:	:	9.6	4.0	-8.5	2.3	-1.7	-7.5	-1.6	8.6	2.6	4.4
2. Current taxes on income and wealth	:	:	:	:	:	:	:	7.3	2.9	1.9	-8.3	2.5	8.1	-8.8	-10.2	-5.2	4.5
3. Social contributions	:	:	:	:	:	:	:	11.6	6.1	-4.2	1.2	-8.2	-3.1	-7.9	-1.3	-2.6	1.6
4. Of which actual social contributions	:	:	:	:	:	:	:	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-3.5	-2.6	1.6
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	-25.0
6. Total current revenue	:	:	:	:	:	:	:	10.9	6.0	-4.7	-0.6	-2.6	-2.5	-3.5	-3.6	3.8	-1.2
7. Government consumption expenditure	:	:	:	:	:	:	:	9.5	5.5	10.1	-9.3	-10.2	-7.3	-11.0	-3.1	-1.1	0.2
8. Collective consumption	:	:	:	:	:	:	:	8.8	3.6	14.9	-12.9	-10.7	-2.9	-9.5	-0.2	-4.8	-3.2
9. Social transfers in kind	:	:	:	:	:	:	:	10.2	7.5	5.4	-5.5	-9.7	-11.6	-12.6	-6.4	3.3	4.0
10. Compensation of employees	:	:	:	:	:	:	:	9.1	9.3	10.9	-9.1	-7.0	-6.9	-9.4	-1.7	-2.3	0.2
11. Intermediate consumption	:	:	:	:	:	:	:	17.5	-3.0	4.7	-12.9	-26.2	-3.7	-14.3	-3.8	10.6	-11.4
12. Social transfers other than in kind	:	:	:	:	:	:	:	11.3	14.4	7.3	-3.5	-0.4	-4.1	-12.2	-0.1	1.9	0.2
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	10.6	14.4	5.8	-1.8	-1.4	-22.2	-17.6	-11.8	-3.2	1.4
14. Interest	:	:	:	:	:	:	:	9.3	11.7	-0.2	11.1	13.8	-35.3	-25.3	-4.0	7.0	-3.0
15. Subsidies	:	:	:	:	:	:	:	-42.9	-57.3	194.3	51.9	409.9	-1.2	37.7	-16.5	14.5	-1.0
16. Other current expenditure 1)	:	:	:	:	:	:	:	0.1	0.3	0.0	-0.1	-0.3	-0.1	0.3	0.1	-0.1	-0.2
17. Total current expenditure	:	:	:	:	:	:	:	11.2	10.2	6.6	-4.8	-3.4	-10.8	-11.9	-2.1	1.8	-1.6
18. Gross saving 1)	:	:	:	:	:	:	:	-0.2	-1.7	-4.9	1.7	-0.1	4.1	4.1	-0.7	0.9	0.2
19. Capital transfers received	:	:	:	:	:	:	:	11.0	-8.0	-38.5	45.7	8.3	-2.5	27.2	-34.8	11.3	-3.9
20. Total revenue	:	:	:	:	:	:	:	10.9	5.2	-6.5	1.0	-2.1	-2.5	-1.8	-5.9	4.2	-1.4
21. Gross fixed capital formation	:	:	:	:	:	:	:	11.5	18.7	-7.1	-33.9	-30.0	-6.0	4.0	37.5	-5.9	0.5
22. Other capital expenditure 1)	:	:	:	:	:	:	:	0.3	0.6	0.0	-0.4	0.1	2.6	8.4	-11.7	-0.1	0.2
23. Total expenditure	:	:	:	:	:	:	:	11.8	12.0	4.8	-8.0	-4.9	-5.9	3.8	-19.4	0.9	-1.0
24. Tax burden	:	:	:	:	:	:	:	9.7	3.4	-5.8	-0.8	-3.5	-3.3	-6.5	0.8	-1.0	3.6
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	-0.6	-3.2	-5.4	4.2	0.9	1.5	-3.6	8.8	1.5	-0.1

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
1. Net borrowing (% of GDP) 1)	:	:	:	:	:	:	6.1	6.7	9.9	15.3	11.1	10.2	8.7	12.3	3.5	2.1	2.2
2. Interest payments (% of GDP)	:	:	:	:	:	:	4.5	4.6	4.9	5.0	5.9	7.3	5.0	4.0	3.9	4.2	3.9
3. Implicit interest rate 2)	:	:	:	:	:	:	:	4.7	5.0	4.5	4.4	4.6	2.7	2.4	2.2	2.4	2.3
4. Nominal GDP growth rate	12.1	7.2	6.8	10.0	8.1	3.2	9.4	6.9	4.0	-1.9	-4.7	-8.2	-6.5	-6.1	-1.8	-0.7	3.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	:	:	:	:	:	:	6.1	6.7	9.9	15.3	11.1	10.2	8.7	12.3	3.5	2.1	2.2
6. Contribution of nominal GDP growth	:	:	:	:	:	:	:	-6.7	-3.9	2.1	6.3	13.0	12.0	10.1	3.3	1.3	-6.3
7. Stock-flow adjustment 3)	:	:	:	:	:	:	:	-0.4	0.3	0.0	1.9	2.1	-35.1	-4.4	-4.7	-0.2	-2.6
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	:	:	:	:	:	:	1.6	2.2	5.0	10.3	5.3	3.0	3.7	8.3	-0.4	-2.1	-1.8
9. Snow-ball effect	:	:	:	:	:	:	:	-2.1	1.0	7.2	12.1	20.2	17.0	14.1	7.2	5.5	-2.4
10. Stock-flow adjustment 3)	:	:	:	:	:	:	:	-0.4	0.3	0.0	1.9	2.1	-35.1	-4.4	-4.7	-0.2	-2.6
(% of GDP)																	
11. Change in gross debt 5)	:	:	:	:	:	:	:	-0.3	6.2	17.5	19.2	25.3	-14.4	18.0	2.1	3.1	-6.7
12. Level of gross debt (end of year)	:	:	:	:	:	:	103.4	103.1	109.3	126.8	146.0	171.3	156.9	175.0	177.1	180.2	173.5

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

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

3) Line 7 = line 10.

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

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

Table 6A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

Spain	(Mrd EURO-ESP)																
	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	46.5	77.7	82.8	91.5	101.8	113.8	123.7	124.6	108.1	92.2	110.4	106.5	109.5	115.4	118.4	124.6	131.4
2. Current taxes on income and wealth	44.6	68.7	77.2	78.8	88.1	100.8	116.8	137.6	116.6	101.6	100.6	102.0	106.3	105.1	105.6	107.2	108.3
3. Social contributions	57.0	89.1	95.0	102.1	109.2	117.5	127.1	136.4	142.0	139.7	138.6	137.8	131.9	128.2	129.9	134.3	138.5
4. Of which actual social contributions	52.9	83.5	89.2	96.0	102.7	110.7	119.9	128.7	133.9	131.0	129.7	129.0	123.3	120.2	121.9	126.1	130.1
5. Other current revenue, including sales	19.9	25.2	25.6	26.1	26.5	28.4	33.1	38.0	40.1	42.0	41.2	41.5	41.2	41.0	40.2	41.4	42.5
6. Total current revenue	168.1	260.7	280.6	298.5	325.6	360.5	400.7	436.6	406.9	375.5	390.9	387.8	388.8	389.6	394.1	407.6	420.7
7. Government consumption expenditure	81.1	115.9	124.6	134.7	147.8	161.1	174.9	191.0	209.5	221.0	221.7	219.7	206.9	204.2	202.7	202.3	203.4
8. Collective consumption	36.1	51.0	53.5	58.1	62.7	67.3	73.9	81.1	88.9	91.8	94.1	94.2	90.1	89.4	88.2	87.7	88.2
9. Social transfers in kind	45.0	64.9	71.0	76.6	85.1	93.8	101.0	109.9	120.6	129.2	127.7	125.4	116.9	114.9	114.5	114.6	115.2
10. Compensation of employees	50.3	69.0	73.0	78.8	84.5	90.7	98.0	107.4	118.1	125.6	124.9	122.6	113.9	114.5	114.5	114.8	114.5
11. Intermediate consumption	19.7	28.3	31.1	34.4	38.7	43.2	47.2	54.2	59.2	61.0	61.1	61.3	58.6	55.9	55.1	55.3	56.1
12. Social transfers other than in kind	60.8	80.3	86.7	92.6	99.6	106.6	114.0	123.8	137.1	155.1	162.7	164.2	168.5	170.6	170.8	171.3	174.1
13. Social transfers in kind via market producers	9.5	16.0	17.9	18.7	21.1	23.4	26.2	26.0	28.9	31.7	31.6	30.5	28.6	28.0	27.8	27.7	27.8
14. Interest	22.7	20.7	19.7	18.5	17.1	16.2	16.1	16.9	17.3	18.3	20.2	26.3	30.9	34.2	34.5	33.9	33.3
15. Subsidies	4.6	7.3	8.1	8.6	8.9	9.7	10.4	11.9	12.4	12.5	12.4	12.2	10.0	10.4	11.0	11.1	11.0
16. Other current expenditure	6.2	10.9	11.6	13.2	13.6	15.4	17.2	17.0	19.6	20.6	18.3	19.6	17.3	18.4	17.5	19.1	19.6
17. Total current expenditure	173.8	232.5	248.1	264.7	283.4	305.2	329.1	357.2	392.6	424.8	431.1	436.8	427.7	432.1	431.3	433.2	436.5
18. Gross saving	-5.8	28.2	32.5	33.8	42.2	55.3	71.6	79.4	14.3	-49.3	-40.2	-49.0	-38.9	-42.5	-37.2	-25.7	-15.8
19. Capital transfers received	3.2	4.5	5.7	6.1	7.3	7.2	7.2	5.7	3.0	0.1	0.8	-0.4	1.6	3.8	5.6	5.3	5.5
20. Total revenue	171.3	265.2	286.3	304.6	332.9	367.7	407.9	442.3	409.9	375.6	391.7	387.4	390.4	393.5	399.7	412.9	426.2
21. Gross fixed capital formation	19.8	26.3	30.3	33.1	34.1	38.9	43.6	49.5	51.5	55.1	50.7	39.6	25.1	22.1	21.1	21.3	21.5
22. Other capital expenditure	10.0	10.2	11.0	9.8	15.7	12.4	13.1	14.0	15.2	13.9	11.3	12.2	46.5	10.6	8.7	7.7	8.0
23. Total expenditure	203.6	269.0	289.4	307.5	333.3	356.5	385.8	420.7	459.3	493.9	493.1	488.6	499.3	464.8	461.1	462.3	466.0
24. Tax burden	144.0	229.7	249.0	266.4	294.0	327.3	362.5	393.2	358.9	321.1	338.0	334.2	336.4	340.5	348.8	360.4	372.4
25. Net lending (+) or net borrowing (-)	-32.3	-3.8	-3.1	-3.0	-0.4	11.2	22.1	21.6	-49.4	-118.2	-101.4	-101.3	-108.9	-71.3	-61.4	-49.4	-39.8

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	10.1	11.1	11.1	11.4	11.8	12.2	12.3	11.5	9.7	8.5	10.2	9.9	10.4	11.0	11.2	11.4	11.7
2. Current taxes on income and wealth	9.7	9.8	10.3	9.8	10.2	10.8	11.6	12.7	10.4	9.4	9.3	9.5	10.1	10.0	10.0	9.8	9.6
3. Social contributions	12.4	12.7	12.7	12.7	12.7	12.6	12.6	12.6	12.7	12.9	12.8	12.8	12.5	12.2	12.3	12.3	12.3
4. Of which actual social contributions	11.5	11.9	11.9	11.9	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.0	11.7	11.5	11.5	11.6	11.5
5. Other current revenue, including sales	4.3	3.6	3.4	3.2	3.1	3.1	3.3	3.5	3.6	3.9	3.8	3.9	3.9	3.9	3.8	3.8	3.8
6. Total current revenue	36.6	37.3	37.4	37.1	37.8	38.7	39.8	40.4	36.5	34.8	36.2	36.1	36.8	37.1	37.2	37.4	37.3
7. Government consumption expenditure	17.7	16.6	16.6	16.8	17.2	17.3	17.4	17.7	18.8	20.5	20.5	20.4	19.6	19.5	19.2	18.6	18.1
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	8.3	8.0	7.8
9. Social transfers in kind	9.8	9.3	9.5	9.5	9.9	10.1	10.0	10.2	10.8	12.0	11.8	11.7	11.1	10.9	10.8	10.5	10.2
10. Compensation of employees	11.0	9.9	9.7	9.8	9.8	9.7	9.7	9.9	10.6	11.6	11.6	11.4	10.8	10.9	10.8	10.5	10.2
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	5.2	5.1	5.0
12. Social transfers other than in kind	13.2	11.5	11.6	11.5	11.6	11.5	11.3	11.5	12.3	14.4	15.1	15.3	16.0	16.3	16.1	15.7	15.4
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	2.8	2.7	2.7	2.6	2.5	2.5
14. Interest	4.9	3.0	2.6	2.3	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.4	2.9	3.3	3.3	3.1	3.0
15. Subsidies	1.0	1.0	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.2	1.1	1.1	0.9	1.0	1.0	1.0	1.0
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	1.6	1.8	1.7	1.8	1.7
17. Total current expenditure	37.8	33.2	33.1	32.9	32.9	32.8	32.7	33.1	35.2	39.4	39.9	40.6	40.5	41.2	40.7	39.7	38.7
18. Gross saving	-1.3	4.0	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	-2.4	-1.4
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	0.5	0.5	0.5
20. Total revenue	37.3	37.9	38.2	37.9	38.6	39.5	40.5	40.9	36.7	34.8	36.2	36.0	37.0	37.5	37.8	37.9	37.8
21. Gross fixed capital formation	4.3	3.8	4.0	4.1	4.0	4.2	4.3	4.6	4.6	5.1	4.7	3.7	2.4	2.1	2.0	2.0	1.9
22. Other capital expenditure	2.2	1.5	1.5	1.2	1.8	1.3	1.3	1.3	1.4	1.3	1.0	1.1	4.4	1.0	0.8	0.7	0.7
23. Total expenditure	44.3	38.5	38.6	38.3	38.7	38.3	38.3	38.9	41.1	45.8	45.6	45.4	47.3	44.3	43.6	42.4	41.4
24. Tax burden	31.3	32.8	33.2	33.2	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.1	31.9	32.4	33.0	33.1	33.0
25. Net lending (+) or net borrowing (-)	-7.0	-0.5	-0.4	-0.4	0.0	1.2	2.2	2.0	-4.4	-11.0	-9.4	-9.4	-10.3	-6.8	-5.8	-4.5	-3.5

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	7.4	4.8	6.6	10.5	11.3	11.8	8.7	0.7	-13.2	-14.7	19.7	-3.5	2.8	5.4	2.7	5.2	5.4
2. Current taxes on income and wealth	9.3	6.4	12.4	2.1	11.8	14.5	15.9	17.8	-15.3	-12.9	-0.9	1.4	4.2	-1.1	0.5	1.5	1.0
3. Social contributions	7.3	9.5	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	3.3	3.2
4. Of which actual social contributions	7.7	9.8	6.7	7.6	7.1	7.7	8.4	7.3	4.0	-2.2	-0.9	-0.6	-4.4	-2.6	1.5	3.4	3.2
5. Other current revenue, including sales	4.1	14.0	1.5	2.1	1.7	6.9	16.4	14.9	5.6	4.7	-1.8	0.6	-0.6	-0.4	-2.1	3.1	2.6
6. Total current revenue	7.5	7.6	7.6	6.4	9.1	10.7	11.1	9.0	-6.8	-7.7	4.1	-0.8	0.3	0.2	1.2	3.4	3.2
7. Government consumption expenditure	5.6	7.2	7.5	8.1	9.7	9.0	8.6	9.2	9.7	5.5	0.3	-0.9	-5.8	-1.3	-0.7	-0.2	0.5
8. Collective consumption	4.6	8.9	4.9	8.6	7.9	7.3	9.9	9.8	9.5	3.3	2.4	0.2	-4.4	-0.8	-1.4	-0.5	0.5
9. Social transfers in kind	6.4	5.9	9.5	7.8	11.1	10.2	7.7	8.8	9.8	7.1	-1.2	-1.7	-6.8	-1.7	-0.3	0.0	0.6
10. Compensation of employees	5.5	6.2	5.8	7.9	7.2	7.4	8.1	9.6	10.0	6.3	-0.5	-1.8	-7.1	0.5	0.0	0.2	-0.2
11. Intermediate consumption	2.3	8.6	10.0	10.6	12.5	11.7	9.1	15.0	9.2	3.1	0.0	0.4	-4.4	-4.6	-1.5	0.3	1.6
12. Social transfers other than in kind	5.1	6.0	7.9	6.8	7.6	7.0	7.0	8.6	10.8	13.1	4.9	0.9	2.6	1.3	0.1	0.3	1.6
13. Social transfers in kind via market producers	6.7	8.4	11.9	4.1	13.3	10.6	11.9	-0.5	10.9	9.8	-0.4	-3.2	-6.4	-1.9	-0.7	-0.3	0.3
14. Interest	8.2	1.3	-4.8	-6.2	-7.4	-5.2	-0.7	4.9	2.2	6.3	10.4	30.0	17.5	10.6	1.0	-1.8	-1.8
15. Subsidies	3.4	-2.6	11.2	6.3	2.5	9.9	7.2	13.7	4.7	0.6	-1.0	-1.2	-18.3	4.5	5.3	1.3	-0.7
16. Other current expenditure 1)	0.1	-0.1	0.0	0.1	-0.1	0.1	0.1	-0.1	0.2	0.2	-0.2	0.1	-0.2	0.1	-0.1	0.1	0.0
17. Total current expenditure	5.6	5.7	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	0.4	0.8
18. Gross saving 1)	0.7	0.6	0.3	-0.1	0.7	1.0	1.2	0.2	-6.1	-5.8	0.9	-0.8	0.9	-0.4	0.5	1.2	1.0
19. Capital transfers received	-10.3	17.5	25.7	6.8	19.7	-1.5	1.1	-22.0	-46.1	-95.4	444.6	-155.7	-478.2	140.8	45.5	-4.5	3.4
20. Total revenue	7.2	7.8	8.0	6.4	9.3	10.5	10.9	8.4	-7.3	-8.4	4.3	-1.1	0.8	0.8	1.6	3.3	3.2
21. Gross fixed capital formation	-10.2	11.0	15.1	9.2	3.2	13.9	12.2	13.5	4.1	7.1	-8.1	-21.8	-36.7	-12.0	-4.4	0.9	0.9
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	0.1	3.3	-3.4	-0.2	-0.1	0.0
23. Total expenditure	3.0	6.5	7.6	6.3	8.4	7.0	8.2	9.0	9.2	7.5	-0.2	-0.9	2.2	-6.9	-0.8	0.2	0.8
24. Tax burden	7.3	7.0	8.4	7.0	10.4	11.3	10.7	8.5	-8.7	-10.5	5.3	-1.1	0.7	1.2	2.5	3.3	3.3
25. Net lending (+) or net borrowing (-)	1.7	0.5	0.1	0.0	0.3	1.2	1.0	-0.2	-6.4	-6.5	1.6	0.0	-0.9	3.5	1.0	1.3	1.0

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
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	9.4	10.3	6.8	5.8	4.5	3.5
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	2.4	2.9	3.3	3.3	3.1	3.0
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	3.8	3.6	3.3	3.0
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	-0.5	-1.9	-0.6	0.9	3.0	3.4
(% 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	9.4	10.3	6.8	5.8	4.5	3.5
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	0.3	1.3	0.5	-0.8	-2.8	-3.3
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	-0.7	3.7	0.4	0.6	1.1	0.7
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	7.0	7.4	3.5	2.5	1.4	0.6
9. Snow-ball effect	:	-1.5	-1.0	-1.2	-1.2	-1.6	-1.6	-1.1	0.4	3.1	1.8	2.8	4.2	3.7	2.5	0.3	-0.3
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	-0.7	3.7	0.4	0.6	1.1	0.7
(% 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	9.1	15.3	7.6	5.6	2.8	1.0
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	69.2	84.4	92.1	97.7	100.4	101.4

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 7A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****France****(Mrd EURO-FRF)**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	119	157	190	227	258	269	280	290	293	289	293	311	320	329	337	345	356
2. Current taxes on income and wealth	59	81	96	173	186	197	216	225	234	204	221	238	257	269	270	274	282
3. Social contributions	151	207	242	258	299	312	329	341	351	354	362	376	387	399	409	412	421
4. Of which actual social contributions	138	191	222	232	269	281	297	308	316	318	324	337	346	357	366	370	378
5. Other current revenue, including sales	43	55	69	77	87	92	98	104	111	110	113	116	116	118	120	123	125
6. Total current revenue	372	500	598	735	830	871	923	961	989	958	988	1041	1079	1115	1136	1155	1184
7. Government consumption expenditure	170	222	281	328	391	405	418	433	447	464	476	486	498	508	516	521	528
8. Collective consumption	71	89	109	126	142	146	150	154	158	165	168	172	177	181	182	184	186
9. Social transfers in kind	99	133	172	202	249	259	268	279	289	299	308	314	320	327	334	337	342
10. Compensation of employees	100	126	161	191	219	227	233	241	247	254	260	264	268	273	278	281	284
11. Intermediate consumption	40	52	63	71	83	87	89	91	93	99	102	104	107	110	109	110	110
12. Social transfers other than in kind	130	170	216	248	297	310	325	339	351	371	383	394	408	420	430	437	450
13. Social transfers in kind via market producers	30	43	54	69	90	94	98	104	108	112	116	119	122	125	128	131	135
14. Interest	18	27	40	42	46	46	47	51	56	47	48	54	54	48	47	45	48
15. Subsidies	18	18	18	20	24	24	25	27	29	35	36	35	36	36	47	54	57
16. Other current expenditure	19	28	40	47	57	61	64	67	70	75	77	78	81	85	83	84	85
17. Total current expenditure	355	464	593	689	815	849	881	919	954	993	1022	1047	1076	1097	1123	1143	1169
18. Gross saving	17	36	5	46	15	23	42	41	35	-35	-34	-5	3	18	13	12	15
19. Capital transfers received	0	0	3	5	9	10	6	6	5	4	4	5	6	6	6	7	8
20. Total revenue	372	500	601	740	839	881	929	967	994	962	992	1047	1086	1121	1142	1162	1191
21. Gross fixed capital formation	33	49	51	58	68	71	73	77	79	82	83	82	85	85	79	73	70
22. Other capital expenditure	7	13	20	12	16	17	19	20	25	25	23	23	25	25	25	28	30
23. Total expenditure	395	525	664	759	899	937	973	1016	1058	1101	1128	1152	1186	1207	1226	1244	1269
24. Tax burden	317	430	511	637	720	757	800	829	849	814	843	892	929	960	978	995	1022
25. Net lending (+) or net borrowing (-)	-22	-25	-63	-20	-60	-56	-43	-49	-64	-139	-136	-105	-100	-86	-85	-82	-78

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))**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	15.6	14.8	15.5	15.3	15.1	15.2	15.1	14.9	14.7	14.9	14.7	15.1	15.3	15.5	15.7	15.8	15.8
2. Current taxes on income and wealth	7.7	7.6	7.8	11.6	10.9	11.1	11.7	11.6	11.7	10.5	11.0	11.6	12.3	12.7	12.6	12.5	12.6
3. Social contributions	19.9	19.5	19.8	17.4	17.5	17.6	17.7	17.5	17.6	18.3	18.1	18.3	18.6	18.8	19.1	18.9	18.7
4. Of which actual social contributions	18.2	18.0	18.1	15.6	15.7	15.9	16.0	15.8	15.8	16.4	16.2	16.3	16.6	16.9	17.1	16.9	16.8
5. Other current revenue, including sales	5.7	5.2	5.7	5.2	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
6. Total current revenue	48.9	47.2	48.8	49.5	48.5	49.2	49.8	49.4	49.6	49.4	49.4	50.6	51.7	52.7	53.0	52.8	52.7
7. Government consumption expenditure	22.4	21.0	22.9	22.1	22.8	22.9	22.6	22.3	22.4	23.9	23.8	23.6	23.8	24.0	24.0	23.8	23.5
8. Collective consumption	9.3	8.4	8.9	8.5	8.3	8.2	8.1	7.9	7.9	8.5	8.4	8.4	8.5	8.6	8.5	8.4	8.3
9. Social transfers in kind	13.1	12.5	14.0	13.6	14.5	14.6	14.5	14.3	14.5	15.4	15.4	15.2	15.4	15.4	15.6	15.4	15.2
10. Compensation of employees	13.2	11.9	13.2	12.9	12.8	12.8	12.6	12.4	12.4	13.1	13.0	12.8	12.9	12.9	13.0	12.9	12.6
11. Intermediate consumption	5.2	4.9	5.1	4.8	4.8	4.9	4.8	4.7	4.7	5.1	5.1	5.1	5.1	5.2	5.1	5.0	4.9
12. Social transfers other than in kind	17.0	16.1	17.6	16.7	17.3	17.5	17.5	17.4	17.6	19.2	19.2	19.1	19.6	19.9	20.0	20.0	20.0
13. Social transfers in kind via market producers	3.9	4.0	4.4	4.7	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
14. Interest	2.4	2.5	3.3	2.8	2.7	2.6	2.5	2.6	2.8	2.4	2.4	2.6	2.6	2.3	2.2	2.1	2.1
15. Subsidies	2.4	1.7	1.5	1.4	1.4	1.4	1.4	1.4	1.5	1.8	1.8	1.7	1.7	1.7	2.2	2.5	2.5
16. Other current expenditure	2.5	2.7	3.3	3.2	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
17. Total current expenditure	46.7	43.8	48.4	46.4	47.7	47.9	47.5	47.2	47.8	51.2	51.1	50.8	51.6	51.8	52.4	52.3	52.1
18. Gross saving	2.2	3.4	0.4	3.1	0.9	1.3	2.3	2.1	1.8	-1.8	-1.7	-0.3	0.1	0.8	0.6	0.5	0.7
19. Capital transfers received	0.0	0.0	0.2	0.3	0.5	0.5	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3
20. Total revenue	49.0	47.2	49.1	49.8	49.0	49.7	50.2	49.7	49.8	49.6	49.6	50.8	52.0	52.9	53.2	53.1	53.1
21. Gross fixed capital formation	4.3	4.6	4.2	3.9	4.0	4.0	3.9	3.9	3.9	4.3	4.1	4.0	4.1	4.0	3.7	3.3	3.1
22. Other capital expenditure	0.9	1.2	1.6	0.8	0.9	1.0	1.0	1.0	1.2	1.3	1.2	1.1	1.2	1.2	1.2	1.3	1.3
23. Total expenditure	51.9	49.6	54.2	51.1	52.5	52.9	52.5	52.2	53.0	56.8	56.4	55.9	56.8	57.0	57.2	56.9	56.5
24. Tax burden	41.6	40.6	41.7	42.9	42.1	42.7	43.1	42.6	42.5	42.0	42.2	43.3	44.5	45.4	45.6	45.5	45.5
25. Net lending (+) or net borrowing (-)	-2.9	-2.4	-5.1	-1.3	-3.5	-3.2	-2.3	-2.5	-3.2	-7.2	-6.8	-5.1	-4.8	-4.1	-4.0	-3.8	-3.5

Table 7C

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

France

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

	1986	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	6.0	5.3	4.8	1.6	5.8	4.6	3.8	3.7	1.1	-1.4	1.3	6.0	2.9	2.8	2.5	2.6	3.0
2. Current taxes on income and wealth	7.3	8.1	3.3	5.8	5.9	5.9	9.4	4.1	4.3	-13.0	8.1	8.0	7.8	4.9	0.2	1.5	2.9
3. Social contributions	5.1	6.0	3.0	4.0	3.1	4.4	5.3	3.8	2.8	1.0	2.1	4.0	2.9	3.0	2.4	1.0	2.0
4. Of which actual social contributions	4.8	6.1	2.9	4.0	3.1	4.5	5.6	3.6	2.6	0.6	2.0	3.9	2.8	3.1	2.6	0.9	2.2
5. Other current revenue, including sales	7.0	6.0	7.5	7.7	5.0	5.8	6.9	6.2	6.2	-0.8	2.2	3.3	-0.3	1.9	1.9	2.1	1.9
6. Total current revenue	6.0	6.1	4.1	4.0	4.7	4.9	5.9	4.1	3.0	-3.2	3.2	5.4	3.7	3.3	1.9	1.7	2.5
7. Government consumption expenditure	6.1	5.8	3.2	4.2	4.1	3.7	3.3	3.5	3.2	3.7	2.6	2.1	2.4	2.1	1.5	1.0	1.5
8. Collective consumption	6.5	3.9	0.0	3.2	4.4	2.9	2.8	2.6	2.8	4.4	1.8	2.4	2.8	2.3	0.4	1.0	1.4
9. Social transfers in kind	5.9	7.1	5.3	4.7	3.9	4.2	3.5	4.1	3.5	3.4	3.1	1.9	2.1	2.0	2.1	1.0	1.5
10. Compensation of employees	6.4	5.6	4.7	3.8	2.4	3.4	2.7	3.3	2.5	3.0	2.3	1.5	1.8	1.7	1.9	1.0	1.0
11. Intermediate consumption	3.4	6.5	-0.1	6.6	6.7	4.7	2.8	2.1	2.3	6.4	3.5	1.6	3.0	2.5	-0.5	0.3	0.8
12. Social transfers other than in kind	6.4	6.3	3.1	2.3	4.6	4.5	4.9	4.4	3.4	5.8	3.1	3.0	3.6	2.9	2.2	1.8	2.9
13. Social transfers in kind via market producers	9.1	6.8	4.5	6.9	5.4	3.8	5.0	5.4	4.2	3.8	3.2	2.4	2.6	2.4	2.8	2.6	2.5
14. Interest	8.7	14.3	7.1	1.5	2.2	1.4	0.6	9.0	10.2	-17.2	2.5	12.5	0.4	-11.0	-1.8	-4.0	6.2
15. Subsidies	10.3	1.5	1.1	2.1	-3.5	-0.4	4.5	7.1	8.1	18.8	5.5	-4.6	4.5	0.2	29.9	14.6	5.4
16. Other current expenditure 1)	0.0	0.0	0.0	0.0	-0.1	0.1	0.0	0.0	0.1	0.4	0.0	-0.1	0.1	0.2	-0.1	0.0	-0.1
17. Total current expenditure	6.6	6.5	3.5	3.9	3.7	4.1	3.8	4.3	3.8	4.0	2.9	2.4	2.8	1.9	2.3	1.8	2.3
18. Gross saving 1)	-0.3	-0.1	0.3	0.0	0.5	0.4	1.0	-0.1	-0.4	-3.6	0.1	1.4	0.4	0.7	-0.2	-0.1	0.1
19. Capital transfers received	210.1	-92.5	5.0	11.8	3.0	11.1	-33.1	-5.9	-22.5	-14.3	0.2	28.8	16.1	-6.1	3.3	16.1	13.7
20. Total revenue	6.1	5.6	4.1	4.1	4.7	5.0	5.5	4.0	2.8	-3.3	3.2	5.5	3.7	3.2	1.9	1.8	2.6
21. Gross fixed capital formation	6.5	6.5	-3.0	9.4	6.2	4.8	2.5	5.5	2.6	4.8	0.6	-1.6	3.6	0.4	-7.3	-6.9	-3.8
22. Other capital expenditure 1)	0.0	0.3	0.3	-0.3	0.0	0.1	0.0	0.0	0.2	0.1	-0.2	0.0	0.1	0.0	0.0	0.1	0.0
23. Total expenditure	6.6	7.0	3.6	3.6	4.0	4.3	3.8	4.5	4.1	4.1	2.5	2.1	3.0	1.8	1.6	1.4	2.0
24. Tax burden	6.1	5.6	3.7	3.6	4.8	5.1	5.6	3.7	2.4	-4.1	3.5	5.8	4.2	3.4	1.9	1.7	2.7
25. Net lending (+) or net borrowing (-)	-0.2	-0.6	0.2	0.3	0.4	0.3	0.8	-0.2	-0.6	-4.0	0.4	1.7	0.3	0.7	0.1	0.2	0.3

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
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	4.1	4.0	3.8	3.5
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	2.1	2.1
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	2.3
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	1.3	2.0	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	4.1	4.0	3.8	3.5
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	-1.3	-1.2	-1.8	-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	-0.1	0.0	-0.6	-0.4
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	1.7	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	1.0	1.0	0.2	-0.4
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	-0.1	0.0	-0.6	-0.4
(% 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	2.7	2.7	1.3	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	92.3	95.0	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)																
	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	115.7	178.4	199.1	207.7	225.1	231.5	221.6	211.5	223.9	231.1	246.1	238.6	247.0	247.1	260.1
2. Current taxes on income and wealth	:	:	137.0	170.9	185.2	190.9	213.3	233.4	239.7	222.4	226.5	226.8	239.8	240.9	237.5	244.1	251.4
3. Social contributions	:	:	138.7	145.9	176.6	182.0	184.3	203.1	212.9	212.1	213.7	216.3	215.8	215.3	216.4	215.3	216.1
4. Of which actual social contributions	:	:	122.8	141.9	173.1	178.6	180.9	199.3	209.1	208.2	209.7	212.2	211.7	211.2	212.4	211.3	212.1
5. Other current revenue, including sales	:	:	39.5	47.6	53.7	53.4	54.9	56.3	58.6	60.3	62.1	62.9	64.1	68.3	68.9	71.0	72.2
6. Total current revenue	:	:	430.9	542.8	614.6	633.9	677.6	724.2	732.8	706.2	726.2	737.1	765.8	763.2	769.9	777.6	799.9
7. Government consumption expenditure	:	:	172.2	221.6	277.5	291.6	300.9	304.8	317.1	324.4	327.6	320.9	315.9	315.7	314.5	312.0	316.8
8. Collective consumption	:	:	77.6	94.0	118.2	122.2	123.8	124.2	130.7	133.5	135.5	133.6	131.6	132.3	130.6	129.6	131.6
9. Social transfers in kind	:	:	94.7	127.6	159.2	169.4	177.1	180.6	186.4	190.9	192.1	187.3	184.2	183.5	183.9	182.4	185.2
10. Compensation of employees	:	:	103.8	124.6	150.1	156.6	163.8	164.3	170.3	171.7	172.5	169.6	166.1	164.9	163.9	165.2	168.4
11. Intermediate consumption	:	:	44.9	58.8	72.4	76.4	75.1	78.3	82.6	85.6	87.4	87.2	87.0	89.8	90.3	87.4	87.9
12. Social transfers other than in kind	:	:	154.2	195.7	234.6	242.2	252.1	264.4	277.3	291.6	298.7	304.5	311.4	319.7	328.3	338.5	342.5
13. Social transfers in kind via market producers	:	:	18.4	28.0	38.5	40.8	41.9	42.5	43.4	45.6	46.3	44.6	43.3	43.5	43.7	43.2	44.4
14. Interest	:	:	109.8	76.0	66.7	67.2	68.9	76.7	80.5	69.5	68.8	76.4	84.1	77.9	75.2	70.0	71.4
15. Subsidies	:	:	17.3	16.2	18.3	17.3	18.0	18.6	18.8	21.6	23.2	23.5	25.9	27.4	28.6	27.1	27.9
16. Other current expenditure	:	:	13.2	26.3	32.3	32.8	33.1	35.6	36.8	37.3	36.9	37.0	37.7	38.7	37.5	39.7	40.2
17. Total current expenditure	:	:	461.6	525.6	613.0	633.4	652.8	680.3	709.5	722.9	733.8	742.8	755.5	762.0	767.5	771.1	782.6
18. Gross saving	:	:	-30.7	17.2	1.6	0.5	24.8	43.8	23.3	-16.6	-7.6	-5.7	10.3	1.2	2.4	6.4	17.2
19. Capital transfers received	:	:	7.9	4.6	12.2	6.3	4.4	4.4	3.9	15.5	6.2	10.7	5.9	9.3	7.3	7.8	6.6
20. Total revenue	:	:	438.8	547.4	626.7	640.1	682.0	728.6	736.7	721.8	732.4	747.8	771.7	772.5	777.2	785.3	806.5
21. Gross fixed capital formation	:	:	25.9	35.3	43.8	44.7	45.5	46.8	48.6	54.2	46.8	45.3	41.3	38.3	36.0	35.1	35.6
22. Other capital expenditure	:	:	22.8	3.0	21.6	24.2	39.2	26.0	22.5	27.6	19.9	16.8	23.2	19.7	22.8	21.2	21.5
23. Total expenditure	:	:	510.3	563.8	678.4	702.3	737.5	753.1	780.7	804.7	800.5	804.9	820.0	819.9	826.3	827.4	839.8
24. Tax burden	:	:	382.3	494.0	567.4	580.8	621.6	666.7	673.1	656.3	665.8	679.4	701.2	696.8	699.9	705.9	726.4
25. Net lending (+) or net borrowing (-)	:	:	-71.4	-16.4	-51.7	-62.2	-55.5	-24.6	-43.9	-82.9	-68.1	-57.2	-48.3	-47.5	-49.1	-42.1	-33.3

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))																
	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	11.7	14.4	13.7	13.9	14.5	14.4	13.6	13.4	13.9	14.1	15.2	14.8	15.3	15.1	15.5
2. Current taxes on income and wealth	:	:	13.9	13.8	12.8	12.8	13.8	14.5	14.7	14.1	14.1	13.8	14.8	15.0	14.7	14.9	14.9
3. Social contributions	:	:	14.1	11.8	12.2	12.2	11.9	12.6	13.0	13.5	13.3	13.2	13.4	13.4	13.4	13.2	12.8
4. Of which actual social contributions	:	:	12.5	11.4	11.9	12.0	11.7	12.4	12.8	13.2	13.1	12.9	13.1	13.1	13.1	12.9	12.6
5. Other current revenue, including sales	:	:	4.0	3.8	3.7	3.6	3.5	3.5	3.6	3.8	3.9	3.8	4.0	4.2	4.3	4.3	4.3
6. Total current revenue	:	:	43.7	43.8	42.4	42.5	43.7	45.0	44.9	44.9	45.2	45.0	47.4	47.4	47.6	47.6	47.5
7. Government consumption expenditure	:	:	17.5	17.9	19.1	19.6	19.4	18.9	19.4	20.6	20.4	19.6	19.6	19.6	19.5	19.1	18.8
8. Collective consumption	:	:	7.9	7.6	8.2	8.2	8.0	7.7	8.0	8.5	8.4	8.2	8.1	8.2	8.1	7.9	7.8
9. Social transfers in kind	:	:	9.6	10.3	11.0	11.4	11.4	11.2	11.4	12.1	12.0	11.4	11.4	11.4	11.4	11.2	11.0
10. Compensation of employees	:	:	10.5	10.1	10.4	10.5	10.6	10.2	10.4	10.9	10.7	10.3	10.3	10.2	10.1	10.1	10.0
11. Intermediate consumption	:	:	4.6	4.7	5.0	5.1	4.8	4.9	5.1	5.4	5.4	5.3	5.4	5.6	5.6	5.3	5.2
12. Social transfers other than in kind	:	:	15.6	15.8	16.2	16.3	16.3	16.4	17.0	18.5	18.6	18.6	19.3	19.9	20.3	20.7	20.4
13. Social transfers in kind via market producers	:	:	1.9	2.3	2.7	2.7	2.7	2.6	2.7	2.9	2.9	2.7	2.7	2.7	2.7	2.6	2.6
14. Interest	:	:	11.1	6.1	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.7	4.3	4.2
15. Subsidies	:	:	1.8	1.3	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.6	1.7	1.8	1.7	1.7
16. Other current expenditure	:	:	1.3	2.1	2.2	2.2	2.1	2.2	2.3	2.4	2.3	2.3	2.3	2.4	2.3	2.4	2.4
17. Total current expenditure	:	:	46.8	42.4	42.3	42.5	42.1	42.2	43.5	45.9	45.7	45.3	46.8	47.3	47.5	47.2	46.5
18. Gross saving	:	:	-3.1	1.4	0.1	0.0	1.6	2.7	1.4	-1.1	-0.5	-0.4	0.6	0.1	0.1	0.4	1.0
19. Capital transfers received	:	:	0.8	0.4	0.8	0.4	0.3	0.3	0.2	1.0	0.4	0.7	0.4	0.6	0.5	0.5	0.4
20. Total revenue	:	:	44.5	44.2	43.3	43.0	44.0	45.2	45.1	45.9	45.6	45.6	47.8	48.0	48.1	48.0	47.9
21. Gross fixed capital formation	:	:	2.6	2.8	3.0	3.0	2.9	2.9	3.0	3.4	2.9	2.8	2.6	2.4	2.2	2.1	2.1
22. Other capital expenditure	:	:	2.3	0.2	1.5	1.6	2.5	1.6	1.4	1.8	1.2	1.0	1.4	1.2	1.4	1.3	1.3
23. Total expenditure	:	:	51.8	45.5	46.8	47.1	47.6	46.8	47.8	51.1	49.9	49.1	50.8	50.9	51.1	50.6	49.9
24. Tax burden	:	:	38.8	39.8	39.2	39.0	40.1	41.4	41.2	41.7	41.5	41.5	43.4	43.3	43.3	43.2	43.2
25. Net lending (+) or net borrowing (-)	:	:	-7.3	-1.3	-3.6	-4.2	-3.6	-1.5	-2.7	-5.3	-4.2	-3.5	-3.0	-2.9	-3.0	-2.6	-2.0

Table 8C

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

Italy

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

	1986	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	4.6	4.3	4.3	8.4	2.8	-4.3	-4.6	5.9	3.2	6.5	-3.0	3.5	0.1	5.2
2. Current taxes on income and wealth	:	:	:	1.7	3.8	3.1	11.8	9.4	2.7	-7.2	1.9	0.1	5.7	0.5	-1.4	2.8	3.0
3. Social contributions	:	:	:	2.1	4.7	3.0	1.3	10.2	4.9	-0.4	0.7	1.2	-0.2	-0.3	0.5	-0.5	0.4
4. Of which actual social contributions	:	:	:	2.1	5.0	3.2	1.3	10.2	4.9	-0.5	0.7	1.2	-0.2	-0.3	0.6	-0.5	0.4
5. Other current revenue, including sales	:	:	:	1.7	8.6	-0.5	2.8	2.5	4.1	2.8	3.1	1.2	1.9	6.6	0.9	3.0	1.7
6. Total current revenue	:	:	:	2.7	4.6	3.1	6.9	6.9	1.2	-3.6	2.8	1.5	3.9	-0.3	0.9	1.0	2.9
7. Government consumption expenditure	:	:	:	7.0	5.1	5.1	3.2	1.3	4.0	2.3	1.0	-2.1	-1.6	0.0	-0.4	-0.8	1.5
8. Collective consumption	:	:	:	5.1	5.2	3.4	1.3	0.3	5.2	2.2	1.5	-1.4	-1.5	0.5	-1.2	-0.8	1.5
9. Social transfers in kind	:	:	:	8.4	5.0	6.4	4.5	2.0	3.2	2.4	0.6	-2.5	-1.6	-0.4	0.2	-0.8	1.5
10. Compensation of employees	:	:	:	4.7	3.6	4.3	4.6	0.3	3.6	0.8	0.5	-1.7	-2.1	-0.7	-0.6	0.8	1.9
11. Intermediate consumption	:	:	:	7.1	5.7	5.6	-1.7	4.2	5.5	3.7	2.0	-0.2	-0.2	3.3	0.5	-3.2	0.6
12. Social transfers other than in kind	:	:	:	2.8	4.6	3.3	4.1	4.9	4.9	5.2	2.4	1.9	2.3	2.6	2.7	3.1	1.2
13. Social transfers in kind via market producers	:	:	:	16.3	8.9	6.0	2.7	1.5	2.0	5.1	1.6	-3.6	-2.8	0.3	0.6	-1.3	2.9
14. Interest	:	:	:	1.3	-3.5	0.7	2.5	11.3	5.0	-13.7	-0.9	11.0	10.0	-7.3	-3.5	-6.9	1.9
15. Subsidies	:	:	:	8.5	-2.6	-5.7	4.0	3.2	1.2	15.0	7.5	1.2	10.0	6.0	4.4	-5.4	2.8
16. Other current expenditure 1)	:	:	:	-0.1	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
17. Total current expenditure	:	:	:	4.3	3.7	3.3	3.1	4.2	4.3	1.9	1.5	1.2	1.7	0.9	0.7	0.5	1.5
18. Gross saving 1)	:	:	:	-0.7	0.4	-0.1	1.6	1.1	-1.3	-2.5	0.6	0.1	1.0	-0.6	0.1	0.2	0.6
19. Capital transfers received	:	:	:	-17.4	-45.4	-48.4	-30.4	0.8	-11.3	298.0	-60.3	73.5	-44.4	56.4	-21.3	6.0	-15.1
20. Total revenue	:	:	:	2.5	2.8	2.1	6.5	6.8	1.1	-2.0	1.5	2.1	3.2	0.1	0.6	1.0	2.7
21. Gross fixed capital formation	:	:	:	2.8	4.7	2.1	1.7	2.9	3.9	11.6	-13.7	-3.2	-8.8	-7.2	-6.0	-2.5	1.6
22. Other capital expenditure 1)	:	:	:	-1.2	-0.2	0.1	0.9	-0.9	-0.2	0.4	-0.5	-0.2	0.4	-0.2	0.2	-0.1	0.0
23. Total expenditure	:	:	:	1.6	3.2	3.5	5.0	2.1	3.7	3.1	-0.5	0.6	1.9	0.0	0.8	0.1	1.5
24. Tax burden	:	:	:	2.8	2.5	2.4	7.0	7.2	1.0	-2.5	1.5	2.0	3.2	-0.6	0.4	0.9	2.9
25. Net lending (+) or net borrowing (-)	:	:	:	0.5	-0.2	-0.6	0.6	2.1	-1.2	-2.6	1.0	0.8	0.5	0.0	-0.1	0.5	0.6

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
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	3.0	2.9	3.0	2.6	2.0
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	4.7	4.3	4.2
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	3.3	3.3
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	-1.4	-0.4	0.4	1.2	3.0
(% 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	3.0	2.9	3.0	2.6	2.0
6. Contribution of nominal GDP growth	-8.6	-4.8	-3.7	-3.3	-4.0	-2.8	-3.9	-3.9	-1.4	3.9	-2.2	-2.3	1.7	0.4	-0.5	-1.5	-3.8
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	-0.1	2.1	2.0	1.1	0.0	-0.6
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	-1.7	-2.3
9. Snow-ball effect	2.5	1.3	1.8	1.7	0.6	1.7	0.6	0.9	3.5	8.3	2.0	2.3	6.9	5.3	4.1	2.8	0.4
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	-0.1	2.1	2.0	1.1	0.0	-0.6
(% of GDP)																	
11. Change in gross debt 5)	-0.3	-0.4	-2.8	-1.4	-0.4	1.8	0.6	-2.8	2.6	10.1	2.8	1.1	6.8	5.4	3.6	1.0	-2.5
12. Level of gross debt (end of year)	116.9	104.7	101.9	100.4	100.0	101.9	102.5	99.7	102.3	112.5	115.3	116.4	123.1	128.5	132.1	133.1	130.6

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 9A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Cyprus****(Mrd EURO-CYP)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	0.827	1.348	1.416	1.813	2.071	2.250	2.518	3.016	3.140	2.661	2.776	2.711	2.722	2.491	2.615	2.556	2.593
2. Current taxes on income and wealth	0.611	1.162	1.208	1.108	0.997	1.228	1.534	2.156	2.186	1.863	1.893	2.065	1.932	1.873	1.806	1.736	1.796
3. Social contributions	0.465	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.557	1.556	1.595
4. Of which actual social contributions	0.465	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.557	1.556	1.595
5. Other current revenue, including sales	0.397	0.538	0.520	0.668	0.690	0.783	0.838	0.782	0.808	0.833	0.955	0.859	0.865	0.877	1.069	1.032	1.005
6. Total current revenue	2.299	3.768	3.880	4.410	4.730	5.372	6.017	7.149	7.466	6.822	7.176	7.200	7.028	6.604	7.048	6.880	6.989
7. Government consumption expenditure	0.935	1.819	1.972	2.300	2.306	2.472	2.727	2.898	3.237	3.509	3.507	3.677	3.508	3.205	2.789	2.730	2.723
8. Collective consumption	0.493	1.025	1.091	1.277	1.287	1.412	1.539	1.682	1.880	2.025	1.972	2.064	1.967	1.779	1.604	1.588	1.580
9. Social transfers in kind	0.442	0.794	0.881	1.024	1.019	1.060	1.188	1.216	1.357	1.484	1.535	1.613	1.541	1.426	1.186	1.143	1.143
10. Compensation of employees	0.898	1.396	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	2.273	2.260
11. Intermediate consumption	0.100	0.510	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	0.623	0.629
12. Social transfers other than in kind	0.560	0.989	1.134	1.342	1.528	1.722	1.777	1.825	2.080	2.249	2.479	2.617	2.598	2.504	2.572	2.614	2.601
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
14. Interest	0.143	0.357	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	0.499	0.484
15. Subsidies	0.064	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.095	0.095	0.080	0.086	0.087
16. Other current expenditure	0.208	0.193	0.210	0.292	0.254	0.383	0.376	0.479	0.587	0.526	0.469	0.533	0.520	0.392	0.417	0.375	0.378
17. Total current expenditure	1.973	3.592	3.889	4.610	4.749	5.263	5.562	5.932	6.579	6.893	7.040	7.431	7.423	6.877	6.525	6.474	6.443
18. Gross saving	0.326	0.175	-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	0.406	0.546
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	0.005	0.005
20. Total revenue	2.308	3.774	3.884	4.420	4.826	5.506	6.029	7.160	7.475	6.843	7.186	7.212	7.039	6.610	7.053	6.885	6.994
21. Gross fixed capital formation	0.343	0.367	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	0.321	0.354
22. Other capital expenditure	0.047	0.051	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	0.289	0.223
23. Total expenditure	2.363	4.010	4.366	5.178	5.337	5.828	6.193	6.597	7.310	7.857	8.098	8.334	8.169	7.501	8.597	7.084	7.020
24. Tax burden	1.906	3.229	3.366	3.754	4.108	4.683	5.143	6.345	6.623	5.949	6.170	6.284	6.109	5.658	5.949	5.819	5.955
25. Net lending (+) or net borrowing (-)	-0.056	-0.236	-0.482	-0.758	-0.510	-0.321	-0.164	0.563	0.165	-1.015	-0.912	-1.122	-1.130	-0.891	-1.544	-0.199	-0.026

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	10.8	11.9	12.0	14.2	15.1	15.3	15.9	17.4	16.7	14.4	14.6	13.9	14.0	13.8	14.9	14.7	14.6
2. Current taxes on income and wealth	8.0	10.2	10.2	8.7	7.3	8.4	9.7	12.4	11.6	10.1	9.9	10.6	10.0	10.3	10.3	10.0	10.1
3. Social contributions	6.1	6.4	6.2	6.4	7.1	7.6	7.1	6.9	7.1	7.9	8.1	8.0	7.8	7.5	8.9	9.0	9.0
4. Of which actual social contributions	6.1	6.4	6.2	6.4	7.1	7.6	7.1	6.9	7.1	7.9	8.1	8.0	7.8	7.5	8.9	9.0	9.0
5. Other current revenue, including sales	5.2	4.7	4.4	5.2	5.0	5.3	5.3	4.5	4.3	4.5	5.0	4.4	4.5	4.8	6.1	5.9	5.7
6. Total current revenue	30.0	33.2	32.9	34.6	34.4	36.6	38.0	41.3	39.8	37.0	37.6	36.9	36.2	36.4	40.3	39.6	39.4
7. Government consumption expenditure	12.2	16.0	16.7	18.0	16.8	16.8	17.2	16.7	17.2	19.0	18.4	18.9	18.1	17.7	15.9	15.7	15.3
8. Collective consumption	6.4	9.0	9.2	10.0	9.4	9.6	9.7	9.7	10.0	11.0	10.3	10.6	10.1	9.8	9.2	9.1	8.9
9. Social transfers in kind	5.8	7.0	7.5	8.0	7.4	7.2	7.5	7.0	7.2	8.1	8.1	8.3	7.9	7.9	6.8	6.6	6.4
10. Compensation of employees	11.7	12.3	12.7	14.2	13.7	13.6	13.6	13.3	13.3	14.8	14.5	14.8	14.6	14.2	13.1	13.1	12.7
11. Intermediate consumption	1.3	4.5	4.9	4.7	3.8	3.9	4.3	4.3	4.4	4.9	4.5	4.5	4.2	4.1	3.7	3.6	3.5
12. Social transfers other than in kind	7.3	8.7	9.6	10.5	11.1	11.7	11.2	10.5	11.1	12.2	13.0	13.4	13.4	13.8	14.7	15.0	14.7
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
14. Interest	1.9	3.1	2.9	3.3	3.0	3.2	3.0	2.8	2.6	2.4	2.1	2.2	2.9	3.1	2.8	2.9	2.7
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	0.5	0.5
16. Other current expenditure	2.7	1.7	1.8	2.3	1.9	2.6	2.4	2.8	3.1	2.9	2.5	2.7	2.7	2.2	2.4	2.2	2.1
17. Total current expenditure	25.7	31.7	33.0	36.1	34.6	35.8	35.1	34.2	35.1	37.4	36.9	38.1	38.2	38.0	37.3	37.2	36.3
18. Gross saving	4.3	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	2.3	3.1
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
20. Total revenue	30.1	33.3	32.9	34.7	35.1	37.5	38.1	41.3	39.8	37.1	37.7	37.0	36.3	36.5	40.3	39.6	39.4
21. Gross fixed capital formation	4.5	3.2	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	1.8	2.0
22. Other capital expenditure	0.6	0.4	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	1.7	1.3
23. Total expenditure	30.8	35.4	37.0	40.6	38.9	39.7	39.1	38.1	38.9	42.6	42.5	42.8	42.1	41.4	49.1	40.7	39.6
24. Tax burden	24.9	28.5	28.5	29.4	29.9	31.9	32.5	36.6	35.3	32.3	32.4	32.2	31.5	31.2	34.0	33.5	33.6
25. Net lending (+) or net borrowing (-)	-0.7	-2.1	-4.1	-5.9	-3.7	-2.2	-1.0	3.3	0.9	-5.5	-4.8	-5.8	-5.8	-4.9	-8.8	-1.1	-0.1

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	1.1	11.9	5.1	28.0	14.2	8.7	11.9	19.8	4.1	-15.2	4.3	-2.3	0.4	-8.5	5.0	-2.3	1.5
2. Current taxes on income and wealth	0.8	9.3	4.0	-8.3	-10.0	23.2	24.9	40.6	1.4	-14.8	1.6	9.1	-6.4	-3.0	-3.6	-3.9	3.5
3. Social contributions	6.4	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	14.3	-0.1	2.5
4. Of which actual social contributions	6.4	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	14.3	-0.1	2.5
5. Other current revenue, including sales	7.4	12.6	-3.3	28.4	3.3	13.5	6.9	-6.6	3.3	3.2	14.6	-10.1	0.7	1.5	21.8	-3.5	-2.6
6. Total current revenue	3.1	11.1	3.0	13.7	7.3	13.6	12.0	18.8	4.4	-8.6	5.2	0.3	-2.4	-6.0	6.7	-2.4	1.6
7. Government consumption expenditure	10.2	14.4	8.4	16.6	0.2	7.2	10.3	6.2	11.7	8.4	-0.1	4.8	-4.6	-8.6	-13.0	-2.1	-0.3
8. Collective consumption	2.8	18.4	6.4	17.0	0.8	9.8	9.0	9.3	11.8	7.7	-2.6	4.6	-4.7	-9.5	-9.9	-1.0	-0.5
9. Social transfers in kind	18.5	9.6	11.0	16.2	-0.5	4.0	12.1	2.3	11.6	9.4	3.4	5.1	-4.5	-7.4	-16.9	-3.6	0.1
10. Compensation of employees	9.7	5.1	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	-1.1	-0.6
11. Intermediate consumption	1.4	45.1	13.8	3.6	-13.9	11.4	18.4	8.9	11.2	8.3	-4.8	2.3	-7.0	-8.2	-12.0	-4.9	1.0
12. Social transfers other than in kind	8.9	10.3	14.7	18.3	13.9	12.7	3.2	2.7	14.0	8.1	10.2	5.6	-0.8	-3.6	2.7	1.6	-0.5
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	0.0	0.0
14. Interest	23.9	7.6	-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	0.1	-3.0
15. Subsidies	23.1	11.1	-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	8.1	1.1
16. Other current expenditure 1)	0.0	-0.1	0.1	0.5	-0.4	0.8	-0.2	0.4	0.4	-0.3	-0.4	0.3	-0.1	-0.5	0.2	-0.2	0.0
17. Total current expenditure	9.7	11.0	8.3	18.5	3.0	10.8	5.7	6.6	10.9	4.8	2.1	5.6	-0.1	-7.4	-5.1	-0.8	-0.5
18. Gross saving 1)	-1.7	0.1	-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	-0.6	0.7
19. Capital transfers received	-31.8	-6.8	-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	0.0	0.0
20. Total revenue	3.0	11.0	2.9	13.8	9.2	14.1	9.5	18.8	4.4	-8.5	5.0	0.4	-2.4	-6.1	6.7	-2.4	1.6
21. Gross fixed capital formation	23.2	7.1	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	4.1	10.3
22. Other capital expenditure 1)	-0.3	-0.1	0.1	0.1	-0.5	0.3	0.3	0.2	-0.1	0.4	0.1	-0.4	0.3	0.3	8.6	-8.4	-0.4
23. Total expenditure	10.6	10.4	8.9	18.6	3.1	9.2	6.3	6.5	10.8	7.5	3.1	2.9	-2.0	-8.2	14.6	-17.6	-0.9
24. Tax burden	2.1	10.7	4.3	11.5	9.4	14.0	9.8	23.4	4.4	-10.2	3.7	1.8	-2.8	-7.4	5.1	-2.2	2.3
25. Net lending (+) or net borrowing (-)	-2.3	0.1	-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	7.7	1.0

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	2.2	2.1	4.1	5.9	3.7	2.2	1.0	-3.3	-0.9	5.5	4.8	5.8	5.8	4.9	8.8	1.1	0.1
2. Interest payments (% of GDP)	3.1	3.1	2.9	3.3	3.0	3.2	3.0	2.8	2.6	2.4	2.1	2.2	2.9	3.1	2.8	2.9	2.7
3. Implicit interest rate 2)	6.2	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	2.7	2.6
4. Nominal GDP growth rate	8.8	7.6	4.0	8.1	7.7	7.0	7.8	9.4	8.3	-1.8	3.5	2.2	-0.4	-6.7	-3.4	-0.7	2.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.2	2.1	4.1	5.9	3.7	2.2	1.0	-3.3	-0.9	5.5	4.8	5.8	5.8	4.9	8.8	1.1	0.1
6. Contribution of nominal GDP growth	-4.5	-3.9	-2.2	-4.5	-4.5	-4.2	-4.6	-5.1	-4.2	0.8	-1.8	-1.2	0.3	5.7	3.6	0.8	-2.2
7. Stock-flow adjustment 3)	2.3	3.6	1.4	2.0	1.9	0.7	-0.5	3.1	-3.8	2.5	-0.6	5.0	7.4	12.1	-7.1	-2.7	3.8
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-0.9	-1.1	1.1	2.7	0.7	-1.0	-1.9	-6.1	-3.5	3.1	2.7	3.6	2.9	1.8	6.0	-1.7	-2.6
9. Snow-ball effect	-1.3	-0.8	0.7	-1.3	-1.5	-1.0	-1.6	-2.3	-1.5	3.2	0.3	1.0	3.2	8.8	6.4	3.6	0.5
10. Stock-flow adjustment 3)	2.3	3.6	1.4	2.0	1.9	0.7	-0.5	3.1	-3.8	2.5	-0.6	5.0	7.4	12.1	-7.1	-2.7	3.8
(% of GDP)																	
11. Change in gross debt 5)	0.1	1.7	3.2	3.4	1.1	-1.3	-4.1	-5.2	-8.8	8.8	2.4	9.5	13.5	22.7	5.3	-0.8	1.8
12. Level of gross debt (end of year)	55.2	56.9	60.1	63.6	64.7	63.4	59.3	54.1	45.3	54.1	56.5	66.0	79.5	102.2	107.5	106.7	108.4

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
1. Taxes on production and imports	0.528	0.846	0.937	1.124	1.278	1.659	2.135	2.663	2.555	2.026	2.078	2.344	2.592	2.757	2.952	3.128	3.301
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	1.873	1.919
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	1.937	1.981	2.041	2.053	2.088
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	1.981	1.987	2.015
5. Other current revenue, including sales	0.142	0.298	0.391	0.398	0.617	0.665	0.982	0.985	1.038	1.148	1.253	1.266	1.294	1.300	1.324	1.295	1.292
6. Total current revenue	1.381	2.317	2.740	3.033	3.667	4.447	5.883	7.345	7.836	6.302	6.248	6.886	7.500	7.798	8.152	8.350	8.601
7. Government consumption expenditure	0.955	1.420	1.716	2.007	2.189	2.419	2.944	3.985	4.831	3.579	3.295	3.701	3.796	3.991	4.143	4.325	4.534
8. Collective consumption	0.503	0.713	0.821	1.035	1.090	1.256	1.568	2.297	2.711	1.864	1.743	2.010	2.057	2.139	2.237	2.394	2.562
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	1.691	1.739	1.853	1.906	1.931	1.972
10. Compensation of employees	0.415	0.730	0.859	0.975	1.111	1.295	1.597	2.240	2.770	2.252	1.851	1.937	1.995	2.130	2.258	2.348	2.442
11. Intermediate consumption	0.309	0.455	0.632	0.763	0.891	0.881	1.037	1.222	1.501	1.144	1.173	1.336	1.333	1.423	1.492	1.590	1.723
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	2.414	2.496	2.541
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	0.253	0.279	0.284
14. Interest	0.032	0.064	0.060	0.070	0.077	0.070	0.073	0.079	0.134	0.285	0.312	0.361	0.359	0.338	0.333	0.306	0.309
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	0.161	0.171	0.180
16. Other current expenditure	0.057	0.104	0.104	0.064	0.112	0.508	0.783	0.722	0.959	0.682	0.728	0.474	0.647	0.630	0.837	0.853	0.879
17. Total current expenditure	1.330	2.258	2.616	2.887	3.328	4.059	5.063	6.180	7.797	7.199	6.766	6.698	6.941	7.264	7.748	8.044	8.358
18. Gross saving	0.052	0.060	0.124	0.146	0.338	0.388	0.821	1.165	0.039	-0.897	-0.518	0.188	0.559	0.534	0.404	0.305	0.243
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	0.383	0.334	0.327
20. Total revenue	1.388	2.365	2.762	3.042	3.718	4.591	6.055	7.502	8.045	6.512	6.528	7.203	7.880	8.197	8.535	8.683	8.928
21. Gross fixed capital formation	0.088	0.135	0.150	0.266	0.389	0.468	0.836	1.326	1.240	0.911	0.841	1.014	1.056	1.005	1.038	0.988	0.983
22. Other capital expenditure	0.028	0.160	0.183	0.037	0.113	0.119	0.250	0.133	-0.010	0.094	0.386	0.170	0.058	0.100	0.096	-0.001	-0.001
23. Total expenditure	1.446	2.552	2.949	3.190	3.831	4.647	6.149	7.639	9.027	8.204	7.993	7.881	8.055	8.369	8.882	9.031	9.341
24. Tax burden	1.242	2.031	2.422	2.704	3.197	3.873	5.003	6.435	7.025	5.462	5.509	5.975	6.633	6.959	7.326	7.579	7.860
25. Net lending (+) or net borrowing (-)	-0.058	-0.187	-0.187	-0.148	-0.113	-0.055	-0.094	-0.137	-0.982	-1.692	-1.465	-0.678	-0.175	-0.172	-0.347	-0.348	-0.413

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
1. Taxes on production and imports	13.0	12.5	11.2	11.8	11.5	12.2	12.5	11.8	10.5	10.7	11.4	11.5	11.8	11.9	12.3	12.5	12.6
2. Current taxes on income and wealth	6.6	7.3	7.6	7.2	7.5	7.5	7.9	8.3	9.0	7.0	7.3	7.3	7.6	7.6	7.6	7.5	7.3
3. Social contributions	11.1	10.1	9.2	8.6	8.4	8.1	8.3	8.1	8.4	9.6	8.8	8.8	8.8	8.5	8.5	8.2	7.9
4. Of which actual social contributions	11.0	9.9	9.1	8.4	8.3	7.9	8.1	7.9	7.9	9.2	8.6	8.7	8.6	8.3	8.2	8.0	7.7
5. Other current revenue, including sales	3.5	4.4	4.7	4.2	5.6	4.9	5.7	4.4	4.3	6.1	6.9	6.2	5.9	5.6	5.5	5.2	4.9
6. Total current revenue	34.1	34.2	32.7	31.8	33.0	32.7	34.4	32.6	32.1	33.4	34.4	33.9	34.0	33.6	33.9	33.4	32.7
7. Government consumption expenditure	23.6	20.9	20.5	21.0	19.7	17.8	17.2	17.7	19.8	18.9	18.1	18.2	17.2	17.2	17.2	17.3	17.3
8. Collective consumption	12.4	10.5	9.8	10.8	9.8	9.2	9.2	10.2	11.1	9.9	9.6	9.9	9.3	9.2	9.3	9.6	9.8
9. Social transfers in kind	11.2	10.4	10.7	10.2	9.9	8.5	8.1	7.5	8.7	9.1	8.5	8.3	7.9	8.0	7.9	7.7	7.5
10. Compensation of employees	10.3	10.8	10.2	10.2	10.0	9.5	9.4	9.9	11.4	11.9	10.2	9.5	9.1	9.2	9.4	9.4	9.3
11. Intermediate consumption	7.6	6.7	7.5	8.0	8.0	6.5	6.1	5.4	6.2	6.1	6.5	6.6	6.0	6.1	6.2	6.4	6.6
12. Social transfers other than in kind	11.7	12.4	9.9	9.0	9.0	8.4	8.0	7.0	8.1	12.9	13.1	11.2	10.2	10.2	10.0	10.0	9.7
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
14. Interest	0.8	0.9	0.7	0.7	0.7	0.5	0.4	0.4	0.5	1.5	1.7	1.8	1.6	1.5	1.4	1.2	1.2
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	0.5	0.6	0.7	0.7	0.7
16. Other current expenditure	1.4	1.5	1.2	0.7	1.0	3.7	4.6	3.2	3.9	3.6	4.0	2.3	2.9	2.7	3.5	3.4	3.3
17. Total current expenditure	32.9	33.3	31.2	30.2	30.0	29.8	29.6	27.4	32.0	38.1	37.2	33.0	31.5	31.3	32.2	32.2	31.8
18. Gross saving	1.3	0.9	1.5	1.5	3.0	2.9	4.8	5.2	0.2	-4.7	-2.9	0.9	2.5	2.3	1.7	1.2	0.9
19. Capital transfers received	0.2	0.7	0.3	0.1	0.5	1.1	1.0	0.7	0.9	1.1	1.5	1.6	1.7	1.7	1.6	1.3	1.2
20. Total revenue	34.3	34.9	33.0	31.8	33.5	33.7	35.5	33.3	33.0	34.5	35.9	35.5	35.7	35.3	35.5	34.7	34.0
21. Gross fixed capital formation	2.2	2.0	1.8	2.8	3.5	3.4	4.9	5.9	5.1	4.8	4.6	5.0	4.8	4.3	4.3	4.0	3.7
22. Other capital expenditure	0.7	2.4	2.2	0.4	1.0	0.9	1.5	0.6	0.0	0.5	2.1	0.8	0.3	0.4	0.4	0.0	0.0
23. Total expenditure	35.7	37.7	35.2	33.4	34.5	34.2	36.0	33.9	37.0	43.4	44.0	38.8	36.5	36.0	36.9	36.1	35.6
24. Tax burden	30.7	30.0	28.9	28.3	28.8	28.5	29.3	28.6	28.8	28.9	30.3	29.4	30.1	30.0	30.4	30.3	29.9
25. Net lending (+) or net borrowing (-)	-1.4	-2.8	-2.2	-1.6	-1.0	-0.4	-0.6	-0.6	-4.0	-9.0	-8.1	-3.3	-0.8	-0.7	-1.4	-1.4	-1.6

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
1. Taxes on production and imports	10.9	0.9	5.5	19.9	13.7	29.8	28.7	24.7	-4.0	-20.7	2.6	12.8	10.6	6.4	7.1	5.9	5.6
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	2.1	2.5
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	7.9	2.3	3.1	0.6	1.7
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	0.3	1.4
5. Other current revenue, including sales	60.1	-5.9	31.8	1.7	55.1	7.7	47.7	0.3	5.4	10.6	9.2	1.0	2.2	0.5	1.8	-2.2	-0.2
6. Total current revenue	16.3	1.6	12.4	10.7	20.9	21.3	32.3	24.9	6.7	-19.6	-0.9	10.2	8.9	4.0	4.5	2.4	3.0
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	12.3	2.6	5.1	3.8	4.4	4.8
8. Collective consumption	7.5	-2.7	5.5	26.1	5.3	15.2	24.9	46.5	18.0	-31.3	-6.5	15.3	2.4	4.0	4.6	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	9.0	2.8	6.5	2.9	1.3	2.1
10. Compensation of employees	16.9	6.9	12.9	13.5	14.0	16.6	23.3	40.2	23.7	-18.7	-17.8	4.6	3.0	6.8	6.0	4.0	4.0
11. Intermediate consumption	3.5	0.2	14.5	20.6	16.8	-1.1	17.7	17.8	22.8	-23.8	2.5	13.9	-0.2	6.7	4.9	6.5	8.4
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	3.4	1.8
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	2.0	10.3	1.8
14. Interest	91.3	61.4	-10.6	15.6	10.2	-9.5	4.5	8.6	68.9	112.9	9.7	15.5	-0.5	-5.9	-1.4	-8.0	1.0
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	20.2	6.2	4.8
16. Other current expenditure 1)	-1.1	-0.1	0.7	-0.6	0.3	2.7	0.9	-1.4	0.7	-0.3	0.4	-1.7	0.6	-0.2	0.8	-0.1	-0.1
17. Total current expenditure	12.2	-0.5	13.7	10.4	15.3	21.9	24.7	22.1	26.2	-7.7	-6.0	-1.0	3.6	4.7	6.7	3.8	3.9
18. Gross saving 1)	1.2	0.7	-0.4	0.0	1.5	-0.2	1.9	0.4	-5.0	-4.9	1.9	3.8	1.6	-0.2	-0.6	-0.5	-0.3
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	-4.1	-12.9	-1.9
20. Total revenue	18.0	1.6	12.8	10.1	22.2	23.5	31.9	23.9	7.2	-19.1	0.3	10.3	9.4	4.0	4.1	1.7	2.8
21. Gross fixed capital formation	39.8	13.0	18.1	77.8	46.4	20.3	78.5	58.5	-6.5	-26.5	-7.7	20.6	4.1	-4.8	3.3	-4.8	-0.5
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	1.6	-1.3	-0.6	0.2	0.0	-0.4	0.0
23. Total expenditure	14.7	-0.4	13.7	8.2	20.1	21.3	32.3	24.2	18.2	-9.1	-2.6	-1.4	2.2	3.9	6.1	1.7	3.4
24. Tax burden	12.4	3.9	10.5	11.7	18.2	21.1	29.2	28.6	9.2	-22.3	0.9	8.4	11.0	4.9	5.3	3.5	3.7
25. Net lending (+) or net borrowing (-)	1.0	1.0	-0.3	0.7	0.5	0.6	-0.1	-0.1	-3.4	-4.9	0.9	4.7	2.5	0.1	-0.7	0.0	-0.2

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	2.8	2.0	2.2	1.6	1.0	0.4	0.6	0.6	4.0	9.0	8.1	3.3	0.8	0.7	1.4	1.4	1.6
2. Interest payments (% of GDP)	0.9	0.9	0.7	0.7	0.7	0.5	0.4	0.4	0.5	1.5	1.7	1.8	1.6	1.5	1.4	1.2	1.2
3. Implicit interest rate 2)	8.5	8.2	5.8	6.3	5.8	4.4	4.6	4.7	7.1	6.3	4.5	4.2	4.1	3.7	3.8	3.2	3.3
4. Nominal GDP growth rate	9.2	9.6	12.7	14.0	16.3	22.5	25.5	32.0	8.3	-22.6	-3.8	11.7	8.6	5.3	3.6	3.9	5.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.8	2.0	2.2	1.6	1.0	0.4	0.6	0.6	4.0	9.0	8.1	3.3	0.8	0.7	1.4	1.4	1.6
6. Contribution of nominal GDP growth	-1.0	-1.1	-1.6	-1.6	-2.0	-2.6	-2.4	-2.4	-0.6	5.4	1.5	-4.9	-3.4	-2.1	-1.3	-1.5	-1.8
7. Stock-flow adjustment 3)	-1.7	0.8	-1.5	0.8	1.2	-0.3	0.0	0.3	6.8	3.4	0.9	-2.5	0.8	-1.3	1.7	-2.6	3.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.8	1.1	1.5	0.8	0.3	-0.1	0.1	0.3	3.5	7.5	6.3	1.6	-0.8	-0.7	0.1	0.2	0.4
9. Snow-ball effect	-0.1	-0.2	-0.9	-0.9	-1.3	-2.1	-2.0	-2.1	-0.1	6.9	3.2	-3.1	-1.7	-0.6	0.1	-0.3	-0.6
10. Stock-flow adjustment 3)	-1.7	0.8	-1.5	0.8	1.2	-0.3	0.0	0.3	6.8	3.4	0.9	-2.5	0.8	-1.3	1.7	-2.6	3.3
(% of GDP)																	
11. Change in gross debt 5)	0.0	1.7	-0.8	0.7	0.3	-2.5	-1.8	-1.5	10.2	17.8	10.4	-4.1	-1.8	-2.7	1.8	-2.7	3.1
12. Level of gross debt (end of year)	12.2	14.0	13.2	13.9	14.2	11.7	9.9	8.4	18.6	36.4	46.8	42.7	40.9	38.2	40.0	37.3	40.4

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 11A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Lithuania****(Mrd EURO-LTL)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	2.04	2.35	2.72	3.38	3.79	3.11	3.32	3.63	3.72	3.88	4.12	4.27	4.53
2. Current taxes on income and wealth	:	:	:	:	1.58	1.88	2.30	2.63	3.02	1.60	1.29	1.36	1.61	1.74	1.84	1.95	2.08
3. Social contributions	:	:	:	:	1.68	1.88	2.21	2.68	3.15	3.46	3.34	3.52	3.67	3.84	4.13	4.37	4.67
4. Of which actual social contributions	:	:	:	:	1.66	1.87	2.20	2.65	3.11	3.40	3.30	3.48	3.61	3.79	4.06	4.30	4.61
5. Other current revenue, including sales	:	:	:	:	0.59	0.81	0.73	0.90	1.14	1.07	1.26	1.29	1.34	1.34	1.34	1.38	1.43
6. Total current revenue	:	:	:	:	5.88	6.92	7.96	9.59	11.10	9.24	9.21	9.81	10.35	10.81	11.43	11.97	12.71
7. Government consumption expenditure	:	:	:	:	3.46	3.84	4.54	5.01	6.03	5.66	5.50	5.67	5.76	5.88	6.19	6.46	6.76
8. Collective consumption	:	:	:	:	1.65	1.76	2.17	2.34	2.72	2.33	2.35	2.40	2.52	2.59	2.77	2.83	2.94
9. Social transfers in kind	:	:	:	:	1.80	2.08	2.38	2.67	3.30	3.32	3.16	3.27	3.24	3.29	3.41	3.63	3.82
10. Compensation of employees	:	:	:	:	1.97	2.15	2.50	2.83	3.48	3.41	3.06	3.20	3.24	3.33	3.45	3.61	3.79
11. Intermediate consumption	:	:	:	:	1.02	1.17	1.40	1.48	1.82	1.52	1.76	1.59	1.64	1.65	1.74	1.82	1.89
12. Social transfers other than in kind	:	:	:	:	1.78	1.96	2.21	2.81	3.76	4.35	4.01	3.90	3.99	3.92	3.90	3.90	4.01
13. Social transfers in kind via market producers	:	:	:	:	0.26	0.38	0.40	0.46	0.56	0.54	0.54	0.62	0.58	0.59	0.64	0.65	0.67
14. Interest	:	:	:	:	0.16	0.16	0.17	0.19	0.21	0.33	0.51	0.58	0.66	0.61	0.57	0.54	0.55
15. Subsidies	:	:	:	:	0.13	0.14	0.16	0.26	0.22	0.17	0.14	0.12	0.10	0.12	0.12	0.13	0.13
16. Other current expenditure	:	:	:	:	0.14	0.38	0.31	0.39	0.48	0.45	0.35	0.51	0.48	0.57	0.53	0.55	0.58
17. Total current expenditure	:	:	:	:	5.46	6.34	7.15	8.41	10.54	10.78	10.36	10.52	10.70	10.78	10.96	11.23	11.67
18. Gross saving	:	:	:	:	0.42	0.58	0.81	1.17	0.57	-1.54	-1.15	-0.71	-0.35	0.02	0.47	0.74	1.04
19. Capital transfers received	:	:	:	:	0.07	0.16	0.23	0.41	0.34	0.39	0.71	0.68	0.64	0.68	1.01	0.34	0.32
20. Total revenue	:	:	:	:	5.95	7.08	8.19	10.00	11.45	9.64	9.92	10.49	10.99	11.49	12.43	12.31	13.03
21. Gross fixed capital formation	:	:	:	:	0.66	0.76	1.03	1.57	1.76	1.19	1.39	1.47	1.31	1.28	1.27	1.32	1.39
22. Other capital expenditure	:	:	:	:	0.09	0.06	0.08	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.45	0.33	0.33
23. Total expenditure	:	:	:	:	6.21	7.16	8.26	10.24	12.45	12.09	11.85	13.28	12.03	12.40	12.68	12.87	13.39
24. Tax burden	:	:	:	:	5.27	6.11	7.22	8.68	9.95	8.09	7.88	8.46	8.94	9.42	10.10	10.60	11.30
25. Net lending (+) or net borrowing (-)	:	:	:	:	-0.25	-0.07	-0.07	-0.24	-1.01	-2.45	-1.93	-2.80	-1.05	-0.92	-0.24	-0.56	-0.35

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	11.2	11.2	11.3	11.6	11.6	11.6	11.9	11.6	11.2	11.1	11.4	11.2	11.3
2. Current taxes on income and wealth	:	:	:	:	8.7	8.9	9.5	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.1	5.1	5.2
3. Social contributions	:	:	:	:	9.2	9.0	9.2	9.2	9.6	12.8	11.9	11.3	11.0	11.0	11.4	11.5	11.7
4. Of which actual social contributions	:	:	:	:	9.1	8.9	9.1	9.1	9.5	12.6	11.8	11.1	10.8	10.9	11.2	11.3	11.5
5. Other current revenue, including sales	:	:	:	:	3.2	3.8	3.0	3.1	3.5	4.0	4.5	4.1	4.0	3.8	3.7	3.6	3.6
6. Total current revenue	:	:	:	:	32.2	33.0	33.1	33.0	34.0	34.3	32.9	31.4	31.1	30.9	31.5	31.5	31.7
7. Government consumption expenditure	:	:	:	:	19.0	18.3	18.9	17.3	18.4	21.0	19.7	18.2	17.3	16.8	17.0	17.0	16.9
8. Collective consumption	:	:	:	:	9.1	8.4	9.0	8.0	8.3	8.7	8.4	7.7	7.6	7.4	7.6	7.5	7.3
9. Social transfers in kind	:	:	:	:	9.9	9.9	9.9	9.2	10.1	12.3	11.3	10.5	9.7	9.4	9.4	9.6	9.5
10. Compensation of employees	:	:	:	:	10.8	10.3	10.4	9.8	10.6	12.7	10.9	10.2	9.7	9.5	9.5	9.5	9.5
11. Intermediate consumption	:	:	:	:	5.6	5.6	5.8	5.1	5.6	5.7	6.3	5.1	4.9	4.7	4.8	4.8	4.7
12. Social transfers other than in kind	:	:	:	:	9.7	9.3	9.2	9.7	11.5	16.2	14.3	12.5	12.0	11.2	10.8	10.3	10.0
13. Social transfers in kind via market producers	:	:	:	:	1.5	1.8	1.7	1.6	1.7	2.0	1.9	2.0	1.8	1.7	1.8	1.7	1.7
14. Interest	:	:	:	:	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.4	1.4
15. Subsidies	:	:	:	:	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.3	0.3
16. Other current expenditure	:	:	:	:	0.8	1.8	1.3	1.3	1.5	1.7	1.2	1.6	1.4	1.6	1.5	1.5	1.4
17. Total current expenditure	:	:	:	:	29.9	30.2	29.7	29.0	32.2	40.0	37.0	33.7	32.1	30.9	30.2	29.6	29.1
18. Gross saving	:	:	:	:	2.3	2.8	3.4	4.0	1.7	-5.7	-4.1	-2.3	-1.1	0.1	1.3	2.0	2.6
19. Capital transfers received	:	:	:	:	0.4	0.8	1.0	1.4	1.0	1.5	2.5	2.2	1.9	1.9	2.8	0.9	0.8
20. Total revenue	:	:	:	:	32.6	33.7	34.0	34.4	35.0	35.8	35.4	33.6	33.0	32.9	34.3	32.4	32.5
21. Gross fixed capital formation	:	:	:	:	3.6	3.6	4.3	5.4	5.4	4.4	5.0	4.7	3.9	3.7	3.5	3.5	3.5
22. Other capital expenditure	:	:	:	:	0.5	0.3	0.3	0.9	0.5	0.5	0.4	4.2	0.1	1.0	1.2	0.9	0.8
23. Total expenditure	:	:	:	:	34.0	34.1	34.3	35.2	38.1	44.9	42.3	42.5	36.1	35.5	34.9	33.9	33.4
24. Tax burden	:	:	:	:	28.9	29.1	30.0	29.9	30.4	30.0	28.1	27.1	26.8	26.9	27.8	27.9	28.2
25. Net lending (+) or net borrowing (-)	:	:	:	:	-1.4	-0.3	-0.3	-0.8	-3.1	-9.1	-6.9	-8.9	-3.1	-2.6	-0.7	-1.5	-0.9

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	:	15.5	15.7	24.0	12.2	-17.8	6.6	9.3	2.6	4.1	6.3	3.6	6.2
2. Current taxes on income and wealth	:	:	:	:	:	19.0	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.4	5.8	5.9	6.3
3. Social contributions	:	:	:	:	:	12.3	17.3	21.4	17.7	9.7	-3.4	5.5	4.3	4.6	7.4	5.8	7.1
4. Of which actual social contributions	:	:	:	:	:	12.1	17.8	20.4	17.7	9.3	-3.2	5.5	3.9	5.0	7.1	5.8	7.1
5. Other current revenue, including sales	:	:	:	:	:	38.1	-9.4	22.4	27.6	-6.1	17.3	2.6	3.9	0.0	-0.4	3.3	3.3
6. Total current revenue	:	:	:	:	:	17.8	15.0	20.4	15.8	-16.7	-0.3	6.4	5.5	4.4	5.8	4.7	6.2
7. Government consumption expenditure	:	:	:	:	:	11.1	18.3	10.3	20.3	-6.2	-2.7	3.1	1.5	2.1	5.2	4.4	4.7
8. Collective consumption	:	:	:	:	:	6.7	22.7	7.9	16.6	-14.5	0.8	2.3	5.0	2.8	7.0	2.1	4.0
9. Social transfers in kind	:	:	:	:	:	15.1	14.6	12.4	23.5	0.7	-5.1	3.6	-1.1	1.6	3.8	6.2	5.2
10. Compensation of employees	:	:	:	:	:	9.4	16.3	13.2	22.6	-1.9	-10.3	4.5	1.4	2.7	3.7	4.5	5.2
11. Intermediate consumption	:	:	:	:	:	14.6	20.0	6.0	22.6	-16.3	15.4	-9.5	3.3	0.5	5.2	4.5	4.2
12. Social transfers other than in kind	:	:	:	:	:	10.1	12.8	27.0	33.9	15.9	-7.9	-2.6	2.2	-1.8	-0.4	-0.1	2.9
13. Social transfers in kind via market producers	:	:	:	:	:	43.7	5.7	13.6	23.4	-4.9	0.0	15.5	-5.7	1.1	8.7	1.8	2.0
14. Interest	:	:	:	:	:	-1.8	4.5	14.5	11.3	55.6	53.0	12.9	14.4	-6.6	-6.9	-5.3	0.7
15. Subsidies	:	:	:	:	:	12.9	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	2.8	5.4	1.9
16. Other current expenditure 1)	:	:	:	:	:	1.0	-0.5	0.1	0.2	0.2	-0.4	0.4	-0.2	0.2	-0.2	0.0	0.0
17. Total current expenditure	:	:	:	:	:	16.1	12.8	17.7	25.2	2.3	-3.9	1.5	1.7	0.8	1.6	2.5	4.0
18. Gross saving 1)	:	:	:	:	:	0.5	0.6	0.7	-2.3	-7.4	1.6	1.8	1.2	1.1	1.2	0.7	0.6
19. Capital transfers received	:	:	:	:	:	121.2	45.1	78.3	-17.1	15.1	79.4	-3.6	-6.7	7.1	47.6	-65.9	-6.3
20. Total revenue	:	:	:	:	:	19.0	15.7	22.0	14.5	-15.8	2.9	5.7	4.7	4.6	8.2	-1.0	5.9
21. Gross fixed capital formation	:	:	:	:	:	15.2	36.0	52.8	12.1	-32.4	16.9	5.5	-10.5	-2.7	-0.7	4.0	5.0
22. Other capital expenditure 1)	:	:	:	:	:	-0.2	0.1	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	0.3	-0.4	0.0
23. Total expenditure	:	:	:	:	:	15.3	15.4	23.9	21.7	-2.9	-2.0	12.0	-9.4	3.1	2.2	1.5	4.0
24. Tax burden	:	:	:	:	:	15.9	18.2	20.2	14.7	-18.8	-2.5	7.3	5.7	5.3	7.3	4.9	6.6
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	1.0	0.1	-0.5	-2.3	-6.0	2.2	-2.0	5.8	0.5	2.0	-0.8	0.6

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	:	:	:	:	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.7	1.5	0.9
2. Interest payments (% of GDP)	:	:	:	:	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.4	1.4
3. Implicit interest rate 2)	:	:	:	:	4.8	4.7	4.5	4.6	4.6	7.0	6.5	5.7	5.7	4.6	4.2	3.7	3.4
4. Nominal GDP growth rate	4.8	6.3	7.1	9.3	10.1	15.2	14.6	20.6	12.6	-17.6	4.0	11.6	6.6	4.9	3.8	4.6	5.7
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	:	:	:	:	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.7	1.5	0.9
6. Contribution of nominal GDP growth	-1.0	-1.4	-1.5	-1.9	-1.9	-2.5	-2.3	-2.9	-1.8	3.1	-1.1	-3.8	-2.3	-1.9	-1.4	-1.8	-2.2
7. Stock-flow adjustment 3)	:	:	:	:	-1.3	1.1	1.6	0.8	-2.6	2.2	1.4	-4.2	1.8	-1.8	2.9	1.2	-3.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	:	:	:	:	0.5	-0.4	-0.4	0.2	2.4	7.9	5.1	7.1	1.2	0.9	-0.9	0.0	-0.5
9. Snow-ball effect	:	:	:	:	-1.0	-1.7	-1.6	-2.3	-1.1	4.4	0.7	-1.9	-0.3	-0.1	0.2	-0.4	-0.9
10. Stock-flow adjustment 3)	:	:	:	:	-1.3	1.1	1.6	0.8	-2.6	2.2	1.4	-4.2	1.8	-1.8	2.9	1.2	-3.0
(% of GDP)																	
11. Change in gross debt 5)	0.9	-0.6	-0.8	-1.7	-1.8	-1.0	-0.4	-1.4	-1.3	14.4	7.2	1.0	2.6	-1.1	2.1	0.8	-4.4
12. Level of gross debt (end of year)	23.6	23.0	22.2	20.5	18.7	17.6	17.2	15.9	14.6	29.0	36.2	37.2	39.8	38.8	40.9	41.7	37.3

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

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

3) Line 7 = line 10.

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

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

Table 12A**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
1. Taxes on production and imports	1.77	3.05	3.09	3.24	3.67	4.03	4.27	4.79	4.69	4.59	4.89	5.26	5.60	5.97	6.40	6.21	6.46
2. Current taxes on income and wealth	2.31	3.29	3.66	3.77	3.57	4.12	4.42	4.89	5.27	5.27	5.74	6.01	6.28	6.61	6.83	7.40	7.81
3. Social contributions	1.64	2.41	2.82	3.02	3.19	3.44	3.65	4.01	4.30	4.59	4.73	5.07	5.36	5.58	5.82	6.07	6.34
4. Of which actual social contributions	1.50	2.23	2.62	2.79	2.96	3.18	3.38	3.71	3.99	4.25	4.37	4.69	4.94	5.17	5.39	5.62	5.87
5. Other current revenue, including sales	0.74	0.94	0.97	0.94	0.99	1.05	1.26	1.48	1.67	1.54	1.65	1.70	1.77	1.85	1.88	1.86	1.95
6. Total current revenue	6.47	9.69	10.55	10.97	11.42	12.63	13.59	15.16	15.93	15.99	17.02	18.05	19.02	20.01	20.93	21.55	22.56
7. Government consumption expenditure	2.38	3.31	3.92	4.19	4.54	4.95	5.11	5.38	5.71	6.18	6.54	6.88	7.33	7.73	8.16	8.56	9.02
8. Collective consumption	0.99	1.34	1.59	1.67	1.78	1.94	1.99	2.06	2.22	2.37	2.50	2.65	2.81	2.92	3.09	3.24	3.40
9. Social transfers in kind	1.38	1.96	2.32	2.52	2.76	3.00	3.12	3.32	3.49	3.81	4.04	4.23	4.52	4.81	5.07	5.32	5.62
10. Compensation of employees	1.26	1.66	1.94	2.08	2.23	2.38	2.51	2.66	2.80	3.02	3.22	3.40	3.60	3.74	3.96	4.19	4.42
11. Intermediate consumption	0.53	0.72	0.81	0.87	0.93	1.04	1.02	1.09	1.24	1.38	1.44	1.49	1.61	1.69	1.75	1.84	1.93
12. Social transfers other than in kind	2.16	2.90	3.52	3.92	4.11	4.40	4.64	4.84	5.38	5.99	6.22	6.44	6.88	7.24	7.57	7.85	8.04
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	2.01	2.13	2.31	2.45	2.49	2.63
14. Interest	0.08	0.08	0.07	0.07	0.05	0.06	0.07	0.10	0.13	0.14	0.16	0.20	0.20	0.20	0.17	0.17	0.18
15. Subsidies	0.24	0.34	0.38	0.41	0.44	0.49	0.52	0.59	0.60	0.63	0.67	0.70	0.79	0.76	0.89	0.90	0.92
16. Other current expenditure	0.48	0.74	0.74	0.80	0.99	0.94	1.00	1.00	1.09	1.14	1.26	1.45	1.57	1.62	1.73	1.71	1.79
17. Total current expenditure	5.33	7.33	8.57	9.34	10.11	10.81	11.32	11.92	12.96	14.17	14.93	15.68	16.79	17.56	18.51	19.17	19.91
18. Gross saving	1.13	2.36	1.98	1.62	1.30	1.83	2.27	3.24	2.97	1.82	2.08	2.36	2.23	2.45	2.42	2.39	2.66
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	0.10	0.10	0.10	0.11	0.11
20. Total revenue	6.50	9.74	10.61	11.05	11.48	12.71	13.66	15.23	16.02	16.07	17.10	18.12	19.11	20.11	21.03	21.66	22.67
21. Gross fixed capital formation	0.59	0.87	1.18	1.22	1.22	1.42	1.30	1.32	1.40	1.56	1.81	1.76	1.73	1.60	1.80	2.04	2.12
22. Other capital expenditure	0.19	0.21	0.30	0.34	0.44	0.43	0.57	0.47	0.43	0.54	0.57	0.51	0.54	0.56	0.44	0.47	0.51
23. Total expenditure	6.12	8.42	10.04	10.91	11.78	12.66	13.19	13.72	14.79	16.27	17.31	17.95	19.06	19.73	20.74	21.67	22.53
24. Tax burden	5.62	8.63	9.43	9.87	10.26	11.41	12.14	13.46	14.02	14.19	15.05	15.99	16.90	17.89	18.77	19.39	20.30
25. Net lending (+) or net borrowing (-)	0.38	1.32	0.56	0.14	-0.29	0.05	0.46	1.52	1.23	-0.19	-0.21	0.17	0.06	0.39	0.29	-0.01	0.14

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
1. Taxes on production and imports	11.1	13.2	12.5	12.6	13.3	13.5	12.8	13.3	12.5	12.7	12.4	12.4	12.8	13.2	13.6	12.7	12.6
2. Current taxes on income and wealth	14.6	14.2	14.8	14.6	12.9	13.8	13.3	13.6	14.0	14.6	14.6	14.2	14.3	14.6	14.5	15.2	15.2
3. Social contributions	10.4	10.4	11.4	11.7	11.6	11.6	11.0	11.1	11.5	12.7	12.0	12.0	12.2	12.3	12.4	12.4	12.3
4. Of which actual social contributions	9.4	9.6	10.6	10.8	10.7	10.7	10.1	10.3	10.6	11.8	11.1	11.0	11.3	11.4	11.4	11.5	11.4
5. Other current revenue, including sales	4.7	4.1	3.9	3.7	3.6	3.5	3.8	4.1	4.5	4.3	4.2	4.0	4.0	4.1	4.0	3.8	3.8
6. Total current revenue	40.7	41.9	42.6	42.5	41.4	42.4	40.8	42.2	42.5	44.3	43.2	42.6	43.4	44.2	44.4	44.1	43.9
7. Government consumption expenditure	15.0	14.3	15.8	16.3	16.5	16.6	15.3	15.0	15.2	17.1	16.6	16.2	16.7	17.1	17.3	17.5	17.6
8. Collective consumption	6.3	5.8	6.4	6.5	6.5	6.5	6.0	5.7	5.9	6.6	6.3	6.2	6.4	6.5	6.6	6.6	6.6
9. Social transfers in kind	8.7	8.5	9.4	9.8	10.0	10.1	9.4	9.2	9.3	10.6	10.3	10.0	10.3	10.6	10.8	10.9	10.9
10. Compensation of employees	7.9	7.2	7.8	8.1	8.1	8.0	7.5	7.4	7.5	8.4	8.2	8.0	8.2	8.2	8.4	8.6	8.6
11. Intermediate consumption	3.3	3.1	3.3	3.4	3.4	3.5	3.1	3.0	3.3	3.8	3.7	3.5	3.7	3.7	3.7	3.8	3.7
12. Social transfers other than in kind	13.6	12.5	14.2	15.2	14.9	14.8	13.9	13.5	14.3	16.6	15.8	15.2	15.7	16.0	16.1	16.1	15.6
13. Social transfers in kind via market producers	3.6	3.8	4.5	4.7	5.0	5.0	4.7	4.6	4.6	5.2	5.0	4.7	4.9	5.1	5.2	5.1	5.1
14. Interest	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3
15. Subsidies	1.5	1.5	1.5	1.6	1.6	1.7	1.6	1.6	1.6	1.7	1.7	1.6	1.8	1.7	1.9	1.8	1.8
16. Other current expenditure	3.0	3.2	3.0	3.1	3.6	3.2	3.0	2.8	2.9	3.2	3.2	3.4	3.6	3.6	3.7	3.5	3.5
17. Total current expenditure	33.6	31.7	34.6	36.2	36.7	36.3	34.0	33.2	34.5	39.3	37.9	37.0	38.3	38.8	39.3	39.3	38.7
18. Gross saving	7.1	10.2	8.0	6.3	4.7	6.1	6.8	9.0	7.9	5.0	5.3	5.6	5.1	5.4	5.1	4.9	5.2
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
20. Total revenue	41.0	42.1	42.9	42.9	41.7	42.7	41.0	42.4	42.7	44.5	43.4	42.7	43.6	44.4	44.7	44.4	44.1
21. Gross fixed capital formation	3.7	3.8	4.8	4.7	4.4	4.8	3.9	3.7	3.7	4.3	4.6	4.2	4.0	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	1.0	1.0
23. Total expenditure	38.5	36.4	40.6	42.3	42.7	42.5	39.6	38.1	39.4	45.1	44.0	42.3	43.5	43.6	44.0	44.4	43.8
24. Tax burden	35.4	37.3	38.1	38.3	37.2	38.3	36.4	37.4	37.4	39.3	38.2	37.7	38.6	39.5	39.9	39.7	39.5
25. Net lending (+) or net borrowing (-)	2.4	5.7	2.3	0.5	-1.1	0.2	1.4	4.2	3.3	-0.5	-0.5	0.4	0.1	0.9	0.6	0.0	0.3

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
1. Taxes on production and imports	4.5	16.2	1.8	4.7	13.2	10.0	5.8	12.3	-2.1	-2.2	6.7	7.5	6.4	6.6	7.2	-3.0	4.0
2. Current taxes on income and wealth	7.8	11.7	6.9	3.0	-5.4	15.4	7.3	10.7	7.8	0.0	8.8	4.8	4.6	5.2	3.4	8.4	5.5
3. Social contributions	3.9	11.0	6.1	6.8	5.9	7.7	6.0	9.8	7.4	6.6	3.1	7.2	5.7	4.1	4.4	4.3	4.4
4. Of which actual social contributions	4.7	10.3	6.1	6.4	6.0	7.6	6.0	10.0	7.4	6.5	2.9	7.2	5.5	4.5	4.3	4.3	4.4
5. Other current revenue, including sales	-1.9	15.3	2.6	-3.0	5.0	5.9	20.8	16.7	13.5	-7.9	7.1	2.9	4.1	4.6	1.3	-0.8	4.8
6. Total current revenue	4.8	13.2	4.8	4.0	4.1	10.7	7.6	11.5	5.1	0.3	6.4	6.1	5.4	5.2	4.6	3.0	4.7
7. Government consumption expenditure	7.5	8.4	8.4	7.0	8.5	8.8	3.4	5.2	6.1	8.3	5.7	5.2	6.6	5.5	5.5	4.9	5.4
8. Collective consumption	5.4	12.1	9.0	4.8	7.0	8.8	2.6	3.2	8.1	6.8	5.1	6.2	6.1	4.0	5.9	4.8	4.8
9. Social transfers in kind	9.0	6.1	8.0	8.5	9.4	8.9	3.8	6.4	4.9	9.3	6.1	4.7	6.8	6.4	5.3	5.0	5.8
10. Compensation of employees	5.4	8.2	8.5	7.1	7.2	6.9	5.4	5.8	5.4	7.9	6.6	5.8	5.8	3.8	5.9	6.0	5.4
11. Intermediate consumption	4.7	19.2	10.5	7.4	6.0	11.9	-1.2	6.2	13.8	11.2	4.9	3.0	8.4	4.8	3.6	5.3	4.5
12. Social transfers other than in kind	3.9	8.3	11.4	11.4	4.7	7.0	5.4	4.5	11.1	11.3	3.9	3.4	6.8	5.3	4.5	3.8	2.4
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	8.1	5.1	2.4	6.4	8.4	5.8	1.8	5.6
14. Interest	3.5	-4.1	-6.9	-11.4	-20.0	7.4	25.0	44.3	26.9	8.6	13.3	21.9	3.8	-2.7	-13.6	1.0	4.3
15. Subsidies	19.8	19.0	7.1	7.2	8.4	12.0	5.2	14.2	1.6	4.4	6.9	4.1	13.3	-3.8	16.4	1.1	2.9
16. Other current expenditure 1)	-0.2	-0.4	-0.1	0.1	0.5	-0.4	-0.2	-0.2	0.1	0.3	0.0	0.2	0.2	0.0	0.1	-0.2	0.0
17. Total current expenditure	5.7	7.4	9.0	9.0	8.2	6.9	4.7	5.3	8.7	9.3	5.4	5.0	7.1	4.6	5.4	3.5	3.9
18. Gross saving 1)	-0.3	1.9	-1.4	-1.7	-1.6	1.4	0.7	2.2	-1.1	-2.9	0.2	0.3	-0.5	0.3	-0.3	-0.3	0.3
19. Capital transfers received	-17.6	0.0	24.9	40.5	-16.3	9.4	-15.1	17.4	22.6	-5.7	-2.3	-14.3	34.5	8.7	-2.2	3.8	3.8
20. Total revenue	4.7	13.2	4.9	4.1	3.9	10.7	7.5	11.5	5.2	0.3	6.4	6.0	5.5	5.2	4.6	3.0	4.7
21. Gross fixed capital formation	33.0	-0.6	19.2	3.7	0.4	15.8	-8.5	1.8	5.6	11.4	16.3	-2.7	-1.5	-7.8	12.4	13.2	4.0
22. Other capital expenditure 1)	-0.2	0.0	1.8	0.1	0.3	-0.2	0.3	-0.4	-0.1	0.3	-0.1	-0.2	0.0	0.0	-0.3	0.0	0.0
23. Total expenditure	7.9	6.7	15.2	8.6	8.0	7.5	4.2	4.0	7.9	10.0	6.4	3.7	6.2	3.5	5.2	4.5	4.0
24. Tax burden	5.9	13.0	5.0	4.7	3.9	11.2	6.4	10.9	4.1	1.2	6.0	6.3	5.7	5.9	4.9	3.3	4.7
25. Net lending (+) or net borrowing (-)	-1.2	2.3	-3.7	-1.7	-1.6	1.2	1.2	2.8	-0.9	-3.8	0.0	0.9	-0.3	0.7	-0.2	-0.6	0.3

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
1. Net borrowing (% of GDP) 1)	-2.4	-6.0	-2.3	-0.5	1.1	-0.2	-1.4	-4.2	-3.3	0.5	0.5	-0.4	-0.1	-0.9	-0.6	0.0	-0.3
2. Interest payments (% of GDP)	0.5	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3
3. Implicit interest rate 2)	:	5.7	4.8	4.1	3.2	3.2	3.8	4.4	5.1	2.6	2.9	2.5	2.5	2.1	1.6	1.5	1.5
4. Nominal GDP growth rate	3.8	1.5	5.4	4.2	6.9	8.1	11.9	8.0	4.4	-3.8	9.1	7.7	3.3	3.4	4.0	3.6	5.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	-2.4	-6.0	-2.3	-0.5	1.1	-0.2	-1.4	-4.2	-3.3	0.5	0.5	-0.4	-0.1	-0.9	-0.6	0.0	-0.3
6. Contribution of nominal GDP growth	:	-0.1	-0.3	-0.3	-0.4	-0.5	-0.7	-0.5	-0.3	0.6	-1.3	-1.4	-0.6	-0.7	-0.9	-0.8	-1.2
7. Stock-flow adjustment 3)	:	6.6	2.6	0.7	-0.6	0.5	2.8	4.9	10.9	-0.1	4.9	1.3	3.6	3.7	1.1	2.0	1.9
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.9	-6.3	-2.6	-0.8	0.9	-0.4	-1.6	-4.5	-3.6	0.1	0.1	-0.9	-0.6	-1.3	-1.0	-0.3	-0.6
9. Snow-ball effect	:	0.3	0.0	0.0	-0.2	-0.3	-0.5	-0.2	0.0	1.0	-0.9	-0.9	-0.1	-0.3	-0.6	-0.5	-0.9
10. Stock-flow adjustment 3)	:	6.6	2.6	0.7	-0.6	0.5	2.8	4.9	10.9	-0.1	4.9	1.3	3.6	3.7	1.1	2.0	1.9
(% of GDP)																	
11. Change in gross debt 5)	:	0.5	-0.1	-0.1	0.1	-0.2	0.7	0.1	7.3	1.0	4.2	-0.5	2.8	2.1	-0.4	1.2	0.4
12. Level of gross debt (end of year)	7.7	6.6	6.5	6.4	6.5	6.3	7.0	7.2	14.4	15.5	19.6	19.1	21.9	24.0	23.6	24.9	25.3

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 13A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

Malta	(Mrd EURO-MTL)																
	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	0.369	0.535	0.557	0.582	0.644	0.725	0.767	0.811	0.844	0.820	0.854	0.921	0.928	0.982	1.087	1.164	1.218
2. Current taxes on income and wealth	0.248	0.407	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	1.214	1.264
3. Social contributions	0.218	0.334	0.346	0.353	0.360	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.560	0.584	0.607
4. Of which actual social contributions	0.183	0.274	0.283	0.288	0.293	0.307	0.315	0.322	0.352	0.352	0.371	0.400	0.414	0.438	0.470	0.490	0.510
5. Other current revenue, including sales	0.229	0.224	0.226	0.245	0.253	0.208	0.212	0.239	0.291	0.257	0.263	0.269	0.286	0.307	0.318	0.354	0.332
6. Total current revenue	1.064	1.500	1.612	1.702	1.759	1.873	1.979	2.174	2.310	2.306	2.381	2.527	2.652	2.857	3.121	3.315	3.422
7. Government consumption expenditure	0.547	0.809	0.849	0.896	0.927	0.932	1.003	1.033	1.209	1.214	1.286	1.344	1.447	1.481	1.608	1.664	1.760
8. Collective consumption	0.274	0.452	0.456	0.486	0.481	0.483	0.498	0.531	0.609	0.591	0.601	0.625	0.674	0.667	0.723	0.751	0.795
9. Social transfers in kind	0.273	0.358	0.393	0.410	0.446	0.450	0.504	0.502	0.600	0.623	0.685	0.719	0.773	0.814	0.885	0.913	0.965
10. Compensation of employees	0.439	0.609	0.627	0.655	0.666	0.676	0.687	0.716	0.846	0.838	0.855	0.882	0.922	0.977	1.052	1.097	1.140
11. Intermediate consumption	0.152	0.192	0.207	0.228	0.258	0.247	0.296	0.307	0.391	0.365	0.403	0.430	0.483	0.471	0.525	0.570	0.604
12. Social transfers other than in kind	0.335	0.505	0.538	0.559	0.576	0.615	0.634	0.686	0.720	0.769	0.805	0.836	0.887	0.923	0.964	0.999	1.034
13. Social transfers in kind via market producers	0.008	0.015	0.019	0.021	0.024	0.027	0.032	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.045	0.049	0.052
14. Interest	0.055	0.159	0.174	0.168	0.180	0.194	0.199	0.200	0.205	0.201	0.203	0.217	0.215	0.219	0.230	0.227	0.232
15. Subsidies	0.052	0.055	0.069	0.077	0.070	0.085	0.094	0.098	0.115	0.050	0.053	0.051	0.077	0.080	0.104	0.134	0.142
16. Other current expenditure	0.036	0.064	0.039	0.053	0.091	0.088	0.090	0.105	0.115	0.121	0.128	0.127	0.135	0.180	0.183	0.190	0.197
17. Total current expenditure	1.078	1.599	1.673	1.762	1.864	1.934	2.032	2.143	2.429	2.383	2.485	2.587	2.757	2.891	3.103	3.265	3.400
18. Gross saving	-0.014	-0.100	-0.061	-0.061	-0.105	-0.061	-0.053	0.032	-0.119	-0.076	-0.104	-0.060	-0.105	-0.035	0.018	0.050	0.021
19. Capital transfers received	0.021	0.018	0.013	0.015	0.077	0.163	0.159	0.064	0.043	0.061	0.113	0.116	0.146	0.148	0.201	0.240	0.169
20. Total revenue	1.085	1.518	1.625	1.717	1.836	2.036	2.138	2.239	2.353	2.368	2.493	2.642	2.799	3.005	3.322	3.555	3.590
21. Gross fixed capital formation	0.090	0.150	0.185	0.216	0.182	0.235	0.214	0.217	0.149	0.148	0.147	0.191	0.228	0.210	0.300	0.320	0.240
22. Other capital expenditure	0.022	0.029	0.010	0.171	0.003	0.006	0.032	0.008	0.030	0.039	0.076	0.042	0.077	0.099	0.087	0.123	0.083
23. Total expenditure	1.190	1.778	1.868	2.149	2.049	2.175	2.278	2.369	2.608	2.569	2.708	2.820	3.062	3.200	3.490	3.708	3.723
24. Tax burden	0.801	1.220	1.353	1.383	1.458	1.625	1.720	1.890	1.968	1.992	2.059	2.197	2.309	2.488	2.738	2.894	3.019
25. Net lending (+) or net borrowing (-)	-0.106	-0.261	-0.243	-0.433	-0.213	-0.139	-0.141	-0.130	-0.255	-0.202	-0.215	-0.178	-0.264	-0.194	-0.168	-0.153	-0.132

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	12.1	12.5	12.3	12.2	13.3	14.1	14.2	14.1	13.8	13.3	12.9	13.3	12.8	13.0	13.7	13.9	13.9
2. Current taxes on income and wealth	8.2	9.5	10.7	11.0	10.4	10.9	11.3	12.6	12.1	13.0	12.2	12.3	12.9	13.8	14.5	14.5	14.4
3. Social contributions	7.2	7.8	7.7	7.4	7.4	7.4	7.2	6.9	7.0	7.1	6.9	7.1	7.0	6.9	7.0	7.0	6.9
4. Of which actual social contributions	6.0	6.4	6.3	6.1	6.0	6.0	5.8	5.6	5.7	5.7	5.6	5.8	5.7	5.8	5.9	5.9	5.8
5. Other current revenue, including sales	7.5	5.3	5.0	5.1	5.2	4.0	3.9	4.1	4.8	4.2	4.0	3.9	4.0	4.1	4.0	4.2	3.8
6. Total current revenue	35.0	35.2	35.7	35.8	36.2	36.4	36.7	37.8	37.7	37.6	36.1	36.6	36.7	37.7	39.2	39.6	38.9
7. Government consumption expenditure	18.0	19.0	18.8	18.8	19.1	18.1	18.6	17.9	19.7	19.8	19.5	19.5	20.0	19.6	20.2	19.9	20.0
8. Collective consumption	9.0	10.6	10.1	10.2	9.9	9.4	9.3	9.2	9.9	9.6	9.1	9.0	9.3	8.8	9.1	9.0	9.0
9. Social transfers in kind	9.0	8.4	8.7	8.6	9.2	8.7	9.4	8.7	9.8	10.2	10.4	10.4	10.7	10.7	11.1	10.9	11.0
10. Compensation of employees	14.4	14.3	13.9	13.8	13.7	13.1	12.7	12.4	13.8	13.7	13.0	12.8	12.8	12.9	13.2	13.1	13.0
11. Intermediate consumption	5.0	4.5	4.6	4.8	5.3	4.8	5.5	5.3	6.4	5.9	6.1	6.2	6.7	6.2	6.6	6.8	6.9
12. Social transfers other than in kind	11.0	11.8	11.9	11.8	11.9	12.0	11.8	11.9	11.7	12.5	12.2	12.1	12.3	12.2	12.1	11.9	11.8
13. Social transfers in kind via market producers	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6
14. Interest	1.8	3.7	3.9	3.5	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.1	3.0	2.9	2.9	2.7	2.6
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	1.1	1.3	1.6	1.6
16. Other current expenditure	1.2	1.5	0.9	1.1	1.9	1.7	1.7	1.8	1.9	2.0	1.9	1.8	1.9	2.4	2.3	2.3	2.2
17. Total current expenditure	35.4	37.5	37.1	37.0	38.4	37.5	37.7	37.2	39.6	38.8	37.6	37.5	38.2	38.2	39.0	39.0	38.7
18. Gross saving	-0.4	-2.3	-1.4	-1.3	-2.2	-1.2	-1.0	0.5	-1.9	-1.2	-1.6	-0.9	-1.5	-0.5	0.2	0.6	0.2
19. Capital transfers received	0.7	0.4	0.3	0.3	1.6	3.2	3.0	1.1	0.7	1.0	1.7	1.7	2.0	2.0	2.5	2.9	1.9
20. Total revenue	35.7	35.6	36.0	36.1	37.8	39.5	39.7	38.9	38.4	38.6	37.8	38.3	38.7	39.7	41.7	42.5	40.9
21. Gross fixed capital formation	3.0	3.5	4.1	4.5	3.8	4.6	4.0	3.8	2.4	2.4	2.2	2.8	3.2	2.8	3.8	3.8	2.7
22. Other capital expenditure	0.7	0.7	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	1.5	0.9
23. Total expenditure	39.1	41.7	41.4	45.2	42.2	42.2	42.3	41.1	42.6	41.9	41.0	40.9	42.4	42.3	43.8	44.3	42.4
24. Tax burden	26.3	28.6	30.0	29.1	30.1	31.5	31.9	32.8	32.1	32.5	31.2	31.8	32.0	32.9	34.4	34.6	34.4
25. Net lending (+) or net borrowing (-)	-3.5	-6.1	-5.4	-9.1	-4.4	-2.7	-2.6	-2.3	-4.2	-3.3	-3.3	-2.6	-3.6	-2.6	-2.1	-1.8	-1.5

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	-1.0	7.9	4.2	4.4	10.7	12.6	5.8	5.8	4.0	-2.9	4.2	7.9	0.7	5.8	10.7	7.1	4.6
2. Current taxes on income and wealth	-13.0	11.1	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	5.0	4.2
3. Social contributions	7.6	9.6	3.7	2.1	2.0	5.5	2.5	2.2	8.5	0.7	5.0	6.6	3.6	4.1	6.8	4.2	4.0
4. Of which actual social contributions	4.5	5.8	3.5	1.7	1.8	4.6	2.6	2.3	9.2	0.0	5.4	8.0	3.5	5.6	7.4	4.2	4.0
5. Other current revenue, including sales	-10.8	5.3	0.8	8.2	3.2	-17.7	2.1	12.5	21.9	-11.9	2.4	2.6	6.0	7.5	3.6	11.2	-6.2
6. Total current revenue	-4.2	8.7	7.5	5.6	3.4	6.5	5.7	9.9	6.2	-0.2	3.2	6.1	5.0	7.7	9.2	6.2	3.2
7. Government consumption expenditure	11.8	10.4	4.9	5.6	3.4	0.6	7.5	3.0	17.1	0.4	5.9	4.5	7.7	2.3	8.6	3.5	5.8
8. Collective consumption	13.8	26.3	1.0	6.5	-1.0	0.4	3.2	6.5	14.8	-3.0	1.7	3.9	7.9	-1.0	8.3	3.9	5.8
9. Social transfers in kind	9.8	-4.8	9.8	4.5	8.7	0.8	12.2	-0.5	19.5	3.8	9.9	5.0	7.5	5.2	8.8	3.1	5.8
10. Compensation of employees	8.2	16.2	2.9	4.5	1.7	1.6	1.5	4.3	18.2	-0.9	2.0	3.2	4.5	5.9	7.6	4.2	4.0
11. Intermediate consumption	4.5	-5.0	8.0	10.0	12.9	-4.0	19.8	3.5	27.7	-6.8	10.4	6.7	12.3	-2.5	11.6	8.5	6.0
12. Social transfers other than in kind	13.8	7.1	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	3.6	3.5
13. Social transfers in kind via market producers	3.0	16.2	25.7	9.2	12.4	12.7	18.2	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	8.0	9.5	6.0
14. Interest	14.0	-5.1	9.6	-3.4	6.9	7.8	2.7	0.5	2.3	-2.0	1.2	6.7	-0.8	1.8	5.1	-1.4	2.0
15. Subsidies	34.6	1.1	26.5	11.6	-9.5	22.2	10.1	4.3	17.5	-56.5	5.7	-3.5	50.7	4.4	29.1	29.0	6.0
16. Other current expenditure 1)	-0.3	0.3	-0.6	0.3	0.8	-0.2	0.0	0.1	0.1	0.1	0.0	-0.1	0.0	0.5	-0.1	0.0	0.0
17. Total current expenditure	9.9	7.9	4.6	5.3	5.8	3.7	5.1	5.5	13.3	-1.9	4.3	4.1	6.6	4.9	7.3	5.2	4.1
18. Gross saving 1)	-4.7	0.1	1.0	0.1	-0.9	1.0	0.2	1.5	-2.5	0.7	-0.3	0.7	-0.6	1.0	0.7	0.4	-0.4
19. Capital transfers received	206.6	-67.8	-27.7	14.9	413.0	111.1	-2.5	-59.4	-33.5	42.8	83.8	2.6	26.5	1.5	35.2	19.5	-29.6
20. Total revenue	-0.2	5.7	7.1	5.7	7.0	10.9	5.0	4.7	5.1	0.6	5.3	6.0	5.9	7.4	10.5	7.0	1.0
21. Gross fixed capital formation	24.7	-6.2	23.6	16.5	-15.5	28.9	-8.6	1.4	-31.3	-0.8	-1.1	30.6	19.0	-7.9	43.2	6.6	-25.0
22. Other capital expenditure 1)	0.2	0.2	-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	0.4	-0.5
23. Total expenditure	11.6	6.9	5.0	15.0	-4.7	6.1	4.8	4.0	10.1	-1.5	5.4	4.2	8.6	4.5	9.1	6.2	0.4
24. Tax burden	-3.5	8.1	10.9	2.2	5.5	11.4	5.9	9.8	4.1	1.3	3.3	6.7	5.1	7.7	10.1	5.7	4.3
25. Net lending (+) or net borrowing (-)	-4.2	-0.6	0.7	-3.7	4.7	1.7	0.1	0.4	-1.9	0.9	0.0	0.7	-1.1	1.1	0.5	0.3	0.3

1) Changes in GDP ratios.

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

Malta	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	5.5	6.1	5.4	9.1	4.4	2.7	2.6	2.3	4.2	3.3	3.3	2.6	3.6	2.6	2.1	1.8	1.5
2. Interest payments (% of GDP)	4.1	3.7	3.9	3.5	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.1	3.0	2.9	2.9	2.7	2.6
3. Implicit interest rate 2)	7.1	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	4.1
4. Nominal GDP growth rate	8.8	3.0	5.8	5.5	2.0	6.1	4.6	6.9	6.4	0.2	7.5	4.6	4.7	4.8	5.2	5.0	5.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.5	6.1	5.4	9.1	4.4	2.7	2.6	2.3	4.2	3.3	3.3	2.6	3.6	2.6	2.1	1.8	1.5
6. Contribution of nominal GDP growth	-5.0	-1.8	-3.6	-3.3	-1.3	-4.1	-3.1	-4.2	-3.8	-0.1	-4.7	-3.0	-3.1	-3.1	-3.4	-3.3	-3.2
7. Stock-flow adjustment 3)	-1.7	0.3	-4.1	0.1	-0.2	-0.4	-5.0	-0.3	0.0	1.9	1.3	2.4	-2.8	2.3	0.1	0.5	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.5	2.4	1.5	5.6	0.7	-1.1	-1.1	-1.2	0.8	0.0	0.2	-0.6	0.7	-0.3	-0.8	-0.9	-1.1
9. Snow-ball effect	-0.9	1.9	0.2	0.3	2.4	-0.4	0.6	-0.7	-0.4	3.2	-1.7	0.2	-0.1	-0.2	-0.5	-0.5	-0.6
10. Stock-flow adjustment 3)	-1.7	0.3	-4.1	0.1	-0.2	-0.4	-5.0	-0.3	0.0	1.9	1.3	2.4	-2.8	2.3	0.1	0.5	0.0
(% of GDP)																	
11. Change in gross debt 5)	-1.2	4.6	-2.3	5.9	2.9	-1.9	-5.5	-2.2	0.4	5.0	-0.2	2.1	-2.2	1.8	-1.2	-0.9	-1.7
12. Level of gross debt (end of year)	60.9	65.5	63.2	69.1	72.0	70.1	64.6	62.4	62.7	67.8	67.6	69.7	67.4	69.2	68.0	67.2	65.4

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

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

3) Line 7 = line 10.

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

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

Table 14A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Netherlands****(Mrd EURO-NLG)**

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	34.3	50.7	69.0	72.0	73.3	68.1	71.4	69.7	68.5	71.5	75.2	77.2	78.8
2. Current taxes on income and wealth	:	:	:	:	37.5	48.5	62.4	67.9	69.3	67.7	70.1	68.6	65.6	65.9	71.0	77.5	82.4
3. Social contributions	:	:	:	:	51.4	68.3	79.1	80.6	89.6	82.5	86.3	92.0	98.2	100.8	101.7	98.7	101.8
4. Of which actual social contributions	:	:	:	:	48.5	64.5	75.8	77.1	86.1	78.8	82.7	88.5	94.8	97.5	98.5	95.6	98.6
5. Other current revenue, including sales	:	:	:	:	21.9	26.2	37.8	38.8	45.4	43.4	42.5	42.0	44.7	45.9	40.5	42.0	41.0
6. Total current revenue	:	:	:	:	145.2	193.8	248.3	259.3	277.6	261.7	270.3	272.4	277.0	284.0	288.4	295.3	304.0
7. Government consumption expenditure	:	:	:	:	72.8	91.6	135.5	142.8	152.7	163.4	167.2	167.2	169.6	169.3	170.3	169.6	171.7
8. Collective consumption	:	:	:	:	29.7	35.8	45.9	49.3	52.8	56.1	56.4	55.5	55.4	56.1	56.1	56.7	57.7
9. Social transfers in kind	:	:	:	:	43.1	55.7	89.6	93.4	99.9	107.2	110.9	111.7	114.2	113.2	114.1	113.0	114.0
10. Compensation of employees	:	:	:	:	32.4	39.8	50.5	52.6	55.5	58.6	60.1	59.7	60.1	59.4	60.3	60.3	61.1
11. Intermediate consumption	:	:	:	:	19.1	25.2	36.0	38.1	41.3	44.2	43.9	42.8	42.2	41.9	41.2	44.7	46.7
12. Social transfers other than in kind	:	:	:	:	45.9	47.1	57.8	58.8	61.6	65.9	69.2	71.4	73.4	76.6	77.3	78.4	81.5
13. Social transfers in kind via market producers	:	:	:	:	22.5	29.5	51.7	54.6	58.3	62.8	64.9	66.2	68.3	68.3	68.9	69.5	70.1
14. Interest	:	:	:	:	16.7	14.8	11.6	12.0	13.0	12.5	11.2	11.3	10.6	9.8	9.5	9.1	9.0
15. Subsidies	:	:	:	:	3.4	6.1	6.9	8.0	8.3	10.1	10.4	9.7	8.9	7.9	7.8	7.8	7.9
16. Other current expenditure	:	:	:	:	5.3	9.0	13.2	12.4	13.8	10.5	12.6	12.7	13.3	12.9	14.8	13.2	13.3
17. Total current expenditure	:	:	:	:	145.4	171.4	227.8	236.4	251.7	264.6	272.3	273.8	276.8	276.8	279.8	282.9	289.6
18. Gross saving	:	:	:	:	-0.2	22.4	20.5	22.9	25.9	-2.8	-2.0	-1.4	0.2	7.2	8.6	12.4	14.5
19. Capital transfers received	:	:	:	:	1.0	1.8	2.1	2.1	2.1	2.1	2.3	2.0	1.7	2.1	2.0	2.0	2.1
20. Total revenue	:	:	:	:	146.2	195.5	250.4	261.4	279.7	263.8	272.6	274.4	278.7	286.2	290.4	297.3	306.1
21. Gross fixed capital formation	:	:	:	:	12.0	16.8	22.7	23.7	25.4	26.6	26.2	25.7	24.0	23.3	23.8	23.4	23.1
22. Other capital expenditure	:	:	:	:	16.8	-1.1	-1.2	0.2	1.3	6.4	5.9	2.8	3.2	0.7	1.8	2.0	1.4
23. Total expenditure	:	:	:	:	174.1	187.2	249.3	260.4	278.5	297.5	304.4	302.3	304.0	300.8	305.4	308.3	314.1
24. Tax burden	:	:	:	:	122.7	166.8	210.8	221.0	232.7	218.4	227.9	230.5	232.8	239.0	248.7	254.3	264.1
25. Net lending (+) or net borrowing (-)	:	:	:	:	-28.0	8.4	1.1	1.1	1.2	-33.7	-31.9	-27.8	-25.3	-14.6	-15.0	-11.0	-8.0

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))**

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	10.6	11.3	12.0	11.8	11.5	11.0	11.3	10.8	10.7	11.1	11.5	11.6	11.5
2. Current taxes on income and wealth	:	:	:	:	11.6	10.8	10.9	11.2	10.9	11.0	11.1	10.7	10.2	10.2	10.8	11.7	12.0
3. Social contributions	:	:	:	:	15.9	15.2	13.8	13.2	14.1	13.4	13.7	14.3	15.3	15.7	15.5	14.9	14.8
4. Of which actual social contributions	:	:	:	:	15.0	14.4	13.2	12.7	13.5	12.8	13.1	13.8	14.8	15.2	15.0	14.4	14.3
5. Other current revenue, including sales	:	:	:	:	6.8	5.8	6.6	6.4	7.1	7.0	6.7	6.5	7.0	7.1	6.2	6.3	6.0
6. Total current revenue	:	:	:	:	44.8	43.2	43.3	42.6	43.7	42.4	42.8	42.4	43.2	44.2	44.0	44.5	44.2
7. Government consumption expenditure	:	:	:	:	22.5	20.4	23.6	23.5	24.0	26.4	26.5	26.0	26.5	26.3	26.0	25.6	25.0
8. Collective consumption	:	:	:	:	9.2	8.0	8.0	8.1	8.3	9.1	8.9	8.6	8.6	8.7	8.6	8.5	8.4
9. Social transfers in kind	:	:	:	:	13.3	12.4	15.6	15.3	15.7	17.4	17.6	17.4	17.8	17.6	17.4	17.0	16.6
10. Compensation of employees	:	:	:	:	10.0	8.9	8.8	8.6	8.7	9.5	9.5	9.3	9.4	9.2	9.2	9.1	8.9
11. Intermediate consumption	:	:	:	:	5.9	5.6	6.3	6.3	6.5	7.2	7.0	6.7	6.6	6.5	6.3	6.7	6.8
12. Social transfers other than in kind	:	:	:	:	14.2	10.5	10.1	9.7	9.7	10.7	11.0	11.1	11.5	11.9	11.8	11.8	11.9
13. Social transfers in kind via market producers	:	:	:	:	7.0	6.6	9.0	9.0	9.2	10.2	10.3	10.3	10.7	10.6	10.5	10.5	10.2
14. Interest	:	:	:	:	5.2	3.3	2.0	2.0	2.0	2.0	1.8	1.8	1.7	1.5	1.4	1.4	1.3
15. Subsidies	:	:	:	:	1.1	1.4	1.2	1.3	1.3	1.6	1.6	1.5	1.4	1.2	1.2	1.2	1.1
16. Other current expenditure	:	:	:	:	1.6	2.0	2.3	2.0	2.2	1.7	2.0	2.0	2.1	2.0	2.3	2.0	1.9
17. Total current expenditure	:	:	:	:	44.9	38.2	39.7	38.8	39.6	42.8	43.1	42.6	43.2	43.1	42.7	42.7	42.1
18. Gross saving	:	:	:	:	-0.1	5.0	3.6	3.8	4.1	-0.5	-0.3	-0.2	0.0	1.1	1.3	1.9	2.1
19. Capital transfers received	:	:	:	:	0.3	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3
20. Total revenue	:	:	:	:	45.1	43.6	43.7	42.9	44.0	42.7	43.2	42.7	43.5	44.5	44.3	44.8	44.5
21. Gross fixed capital formation	:	:	:	:	3.7	3.7	4.0	3.9	4.0	4.3	4.1	4.0	3.7	3.6	3.6	3.5	3.4
22. Other capital expenditure	:	:	:	:	5.2	-0.2	-0.2	0.0	0.2	1.0	0.9	0.4	0.5	0.1	0.3	0.3	0.2
23. Total expenditure	:	:	:	:	53.7	41.7	43.5	42.8	43.8	48.2	48.2	47.0	47.5	46.8	46.6	46.5	45.7
24. Tax burden	:	:	:	:	37.9	37.2	36.8	36.3	36.6	35.4	36.1	35.9	36.3	37.2	37.9	38.4	38.4
25. Net lending (+) or net borrowing (-)	:	:	:	:	-8.6	1.9	0.2	0.2	0.2	-5.5	-5.0	-4.3	-4.0	-2.3	-2.3	-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)

	1976	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	:	7.0	6.9	4.4	1.7	-7.0	4.7	-2.3	-1.8	4.4	5.2	2.7	2.1
2. Current taxes on income and wealth	:	:	:	:	:	6.7	6.7	8.9	2.0	-2.3	3.6	-2.1	-4.4	0.4	7.7	9.2	6.4
3. Social contributions	:	:	:	:	:	7.0	11.7	1.8	11.2	-8.0	4.6	6.7	6.7	2.6	1.0	-3.0	3.2
4. Of which actual social contributions	:	:	:	:	:	7.5	13.9	1.7	11.7	-8.5	4.9	6.9	7.2	2.8	1.0	-3.0	3.2
5. Other current revenue, including sales	:	:	:	:	:	12.5	12.4	2.5	17.3	-4.4	-2.1	-1.1	6.3	2.8	-11.8	3.5	-2.4
6. Total current revenue	:	:	:	:	:	7.6	9.2	4.5	7.0	-5.7	3.3	0.8	1.7	2.5	1.5	2.4	3.0
7. Government consumption expenditure	:	:	:	:	:	7.9	11.3	5.4	6.9	7.0	2.4	0.0	1.5	-0.2	0.6	-0.4	1.2
8. Collective consumption	:	:	:	:	:	7.2	3.3	7.4	7.0	6.3	0.5	-1.6	-0.2	1.3	0.0	1.0	1.8
9. Social transfers in kind	:	:	:	:	:	8.3	15.9	4.3	6.9	7.4	3.4	0.7	2.3	-0.9	0.9	-1.0	0.9
10. Compensation of employees	:	:	:	:	:	5.8	2.1	4.1	5.5	5.6	2.6	-0.7	0.7	-1.1	1.4	0.0	1.3
11. Intermediate consumption	:	:	:	:	:	8.9	6.6	5.7	8.4	7.1	-0.7	-2.5	-1.4	-0.8	-1.6	8.3	4.6
12. Social transfers other than in kind	:	:	:	:	:	1.4	2.9	1.8	4.7	7.0	5.0	3.1	2.9	4.3	0.9	1.3	4.0
13. Social transfers in kind via market producers	:	:	:	:	:	9.7	25.5	5.5	6.7	7.7	3.4	2.0	3.1	0.1	0.8	0.8	1.0
14. Interest	:	:	:	:	:	-7.9	-1.5	3.2	8.3	-3.8	-10.6	1.2	-6.3	-7.4	-3.1	-4.0	-1.2
15. Subsidies	:	:	:	:	:	0.1	1.6	14.9	4.2	21.7	2.8	-7.0	-7.9	-11.5	-1.3	0.6	0.3
16. Other current expenditure 1)	:	:	:	:	:	0.2	0.2	-0.3	0.1	-0.5	0.3	0.0	0.1	-0.1	0.3	-0.3	-0.1
17. Total current expenditure	:	:	:	:	:	4.8	8.1	3.8	6.5	5.1	2.9	0.5	1.1	0.0	1.1	1.1	2.3
18. Gross saving 1)	:	:	:	:	:	1.0	0.5	0.2	0.3	-4.5	0.1	0.1	0.2	1.1	0.2	0.6	0.2
19. Capital transfers received	:	:	:	:	:	8.5	7.9	-0.1	-0.7	-0.7	9.3	-10.5	-16.1	24.1	-6.9	0.0	4.5
20. Total revenue	:	:	:	:	:	7.6	9.2	4.4	7.0	-5.7	3.3	0.7	1.6	2.7	1.5	2.4	3.0
21. Gross fixed capital formation	:	:	:	:	:	7.5	11.8	4.3	7.3	4.4	-1.4	-1.9	-6.7	-3.0	2.3	-1.9	-1.1
22. Other capital expenditure 1)	:	:	:	:	:	-0.5	-0.2	0.3	0.2	0.8	-0.1	-0.5	0.1	-0.4	0.2	0.0	-0.1
23. Total expenditure	:	:	:	:	:	3.8	8.0	4.4	7.0	6.9	2.3	-0.7	0.6	-1.1	1.5	0.9	1.9
24. Tax burden	:	:	:	:	:	7.0	9.2	4.9	5.3	-6.2	4.4	1.1	1.0	2.7	4.0	2.3	3.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	1.5	0.5	0.0	0.0	-5.7	0.4	0.7	0.4	1.7	0.0	0.6	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
1. Net borrowing (% of GDP) 1)	8.6	0.4	2.1	3.0	1.8	0.3	-0.2	-0.2	-0.2	5.5	5.0	4.3	4.0	2.3	2.3	1.7	1.2
2. Interest payments (% of GDP)	5.2	2.9	2.6	2.4	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.7	1.5	1.4	1.4	1.3
3. Implicit interest rate 2)	:	6.0	5.5	5.0	4.9	4.5	4.4	4.7	5.0	3.6	3.2	3.0	2.7	2.3	2.2	2.0	1.9
4. Nominal GDP growth rate	5.2	6.1	3.7	2.5	2.9	3.9	6.1	6.2	4.4	-2.9	2.2	1.8	-0.4	0.3	1.9	1.2	3.7
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	8.6	0.4	2.1	3.0	1.8	0.3	-0.2	-0.2	-0.2	5.5	5.0	4.3	4.0	2.3	2.3	1.7	1.2
6. Contribution of nominal GDP growth	:	-3.0	-1.7	-1.2	-1.4	-1.9	-2.8	-2.6	-1.8	1.6	-1.2	-1.0	0.2	-0.2	-1.3	-0.8	-2.5
7. Stock-flow adjustment 3)	:	0.1	-0.9	-0.8	0.2	1.0	-1.5	0.5	14.1	-5.3	-1.3	-1.0	1.1	0.0	-0.8	0.2	0.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	3.5	-2.5	-0.5	0.7	-0.6	-1.9	-2.2	-2.1	-2.2	3.4	3.3	2.6	2.3	0.8	0.8	0.3	-0.1
9. Snow-ball effect	:	-0.1	0.9	1.2	1.0	0.3	-0.8	-0.6	0.2	3.6	0.5	0.7	1.9	1.3	0.1	0.6	-1.2
10. Stock-flow adjustment 3)	:	0.1	-0.9	-0.8	0.2	1.0	-1.5	0.5	14.1	-5.3	-1.3	-1.0	1.1	0.0	-0.8	0.2	0.3
(% of GDP)																	
11. Change in gross debt 5)	:	-2.5	-0.5	1.1	0.6	-0.6	-4.5	-2.2	12.1	1.7	2.5	2.3	5.3	2.1	0.2	1.1	-1.0
12. Level of gross debt (end of year)	73.5	48.8	48.3	49.4	50.0	49.4	44.9	42.7	54.8	56.5	59.0	61.3	66.5	68.6	68.8	69.9	68.9

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)**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	25.6	31.4	35.0	36.0	36.8	38.7	40.4	40.8	41.9	44.0	46.0	46.5	47.5	48.2	50.3
2. Current taxes on income and wealth	:	:	20.9	27.8	31.9	32.1	33.7	37.0	40.0	35.6	36.9	39.0	41.0	42.9	45.1	46.4	45.0
3. Social contributions	:	:	28.2	33.2	36.9	37.9	39.4	41.0	42.7	43.2	44.0	45.9	47.3	49.2	50.8	52.0	53.0
4. Of which actual social contributions	:	:	26.2	30.8	34.3	35.7	37.2	38.8	40.6	41.1	41.9	43.8	45.4	47.3	48.9	50.0	51.0
5. Other current revenue, including sales	:	:	11.7	10.1	13.3	16.0	16.5	17.3	17.3	18.4	19.0	19.4	19.5	20.0	19.8	20.3	20.6
6. Total current revenue	:	:	86.4	102.5	117.0	122.0	126.5	134.0	140.4	138.0	141.7	148.3	153.9	158.7	163.2	166.8	168.9
7. Government consumption expenditure	:	:	34.1	40.6	45.3	48.6	51.0	52.7	56.0	58.9	60.0	61.1	62.9	64.1	65.8	67.0	68.7
8. Collective consumption	:	:	14.0	15.6	16.9	19.3	19.9	19.9	21.3	22.9	23.4	23.3	24.0	24.3	24.8	25.1	25.6
9. Social transfers in kind	:	:	20.1	25.0	28.4	29.4	31.1	32.8	34.7	36.0	36.7	37.7	39.0	39.8	41.0	41.9	43.0
10. Compensation of employees	:	:	20.8	23.4	25.8	27.5	28.6	29.4	30.8	32.1	32.6	33.0	33.8	34.2	34.8	35.5	36.1
11. Intermediate consumption	:	:	10.2	11.1	13.1	15.7	16.6	16.7	18.0	19.0	19.5	19.7	20.4	20.9	21.3	21.6	22.0
12. Social transfers other than in kind	:	:	35.1	40.0	45.5	46.7	48.3	49.6	51.8	55.0	57.1	57.6	59.7	62.0	63.9	66.3	67.9
13. Social transfers in kind via market producers	:	:	4.9	6.5	8.0	8.2	8.9	9.6	10.2	10.6	10.8	11.3	11.8	12.1	12.7	13.1	13.6
14. Interest	:	:	7.1	7.6	7.3	8.2	8.4	8.9	8.6	9.0	8.5	8.6	8.4	8.0	7.8	7.8	8.0
15. Subsidies	:	:	4.6	4.5	4.7	4.1	4.3	4.2	4.6	4.7	4.7	4.7	4.7	4.6	4.8	5.0	4.8
16. Other current expenditure	:	:	4.9	6.1	7.1	7.9	7.7	8.0	8.3	8.4	9.0	9.3	9.8	10.7	10.6	10.9	11.1
17. Total current expenditure	:	:	87.6	99.1	111.4	118.4	122.7	126.3	132.5	138.9	142.3	144.2	148.6	152.6	156.0	160.3	163.4
18. Gross saving	:	:	-1.2	3.4	5.7	3.6	3.8	7.7	8.0	-0.9	-0.6	4.0	5.3	6.1	7.2	6.6	5.5
19. Capital transfers received	:	:	0.5	0.4	0.5	0.6	0.7	0.9	0.6	1.6	0.5	0.6	0.7	1.2	0.8	0.5	0.6
20. Total revenue	:	:	86.9	102.9	117.5	122.6	127.1	134.9	141.1	139.6	142.2	148.9	154.5	159.9	164.0	167.4	169.5
21. Gross fixed capital formation	:	:	6.9	5.6	5.7	7.4	7.6	8.3	9.4	9.6	9.5	9.2	9.1	9.7	9.5	9.7	9.9
22. Other capital expenditure	:	:	3.2	2.6	12.0	3.2	3.5	4.0	3.5	6.3	3.6	3.3	3.7	1.8	6.5	4.2	3.1
23. Total expenditure	:	:	97.7	107.3	129.0	129.0	133.8	138.6	145.3	154.8	155.3	156.8	161.5	164.1	171.9	174.1	176.5
24. Tax burden	:	:	73.1	90.6	101.7	104.3	108.3	115.2	121.6	118.0	121.1	127.3	132.8	137.7	142.3	145.2	146.9
25. Net lending (+) or net borrowing (-)	:	:	-10.8	-4.4	-11.5	-6.4	-6.7	-3.7	-4.2	-15.2	-13.1	-7.9	-6.9	-4.1	-7.9	-6.8	-7.0

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))**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	14.5	14.7	14.5	14.2	13.8	13.7	13.9	14.3	14.2	14.3	14.5	14.4	14.4	14.4	14.6
2. Current taxes on income and wealth	:	:	11.9	13.1	13.2	12.7	12.7	13.1	13.7	12.5	12.5	12.6	12.9	13.3	13.7	13.9	13.0
3. Social contributions	:	:	16.0	15.6	15.3	15.0	14.8	14.5	14.6	15.1	14.9	14.9	14.9	15.3	15.4	15.5	15.4
4. Of which actual social contributions	:	:	14.9	14.5	14.2	14.1	14.0	13.8	13.9	14.4	14.2	14.2	14.3	14.7	14.9	14.9	14.8
5. Other current revenue, including sales	:	:	6.6	4.7	5.5	6.3	6.2	6.1	5.9	6.4	6.5	6.3	6.2	6.2	6.0	6.1	6.0
6. Total current revenue	:	:	49.0	48.1	48.5	48.2	47.5	47.5	48.1	48.2	48.2	48.0	48.5	49.2	49.6	49.9	49.0
7. Government consumption expenditure	:	:	19.3	19.0	18.7	19.2	19.1	18.7	19.2	20.6	20.4	19.8	19.8	19.9	20.0	20.0	19.9
8. Collective consumption	:	:	7.9	7.3	7.0	7.6	7.5	7.1	7.3	8.0	7.9	7.6	7.6	7.5	7.5	7.5	7.4
9. Social transfers in kind	:	:	11.4	11.7	11.8	11.6	11.7	11.6	11.9	12.6	12.5	12.2	12.3	12.3	12.5	12.5	12.5
10. Compensation of employees	:	:	11.8	11.0	10.7	10.9	10.7	10.4	10.6	11.2	11.1	10.7	10.7	10.6	10.6	10.6	10.5
11. Intermediate consumption	:	:	5.8	5.2	5.4	6.2	6.2	5.9	6.2	6.7	6.6	6.4	6.4	6.5	6.5	6.5	6.4
12. Social transfers other than in kind	:	:	19.9	18.8	18.8	18.5	18.1	17.6	17.8	19.2	19.4	18.7	18.8	19.2	19.4	19.8	19.7
13. Social transfers in kind via market producers	:	:	2.8	3.0	3.3	3.3	3.3	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	3.9	3.9
14. Interest	:	:	4.0	3.6	3.0	3.2	3.1	3.1	3.0	3.2	2.9	2.8	2.6	2.5	2.4	2.3	2.3
15. Subsidies	:	:	2.6	2.1	2.0	1.6	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.4	1.5	1.5	1.4
16. Other current expenditure	:	:	2.8	2.8	2.9	3.1	2.9	2.8	2.8	2.9	3.1	3.0	3.1	3.3	3.2	3.3	3.2
17. Total current expenditure	:	:	49.7	46.5	46.1	46.8	46.0	44.7	45.4	48.5	48.4	46.7	46.9	47.3	47.4	47.9	47.4
18. Gross saving	:	:	-0.7	1.6	2.3	1.4	1.4	2.7	2.7	-0.3	-0.2	1.3	1.7	1.9	2.2	2.0	1.6
19. Capital transfers received	:	:	0.3	0.2	0.2	0.2	0.2	0.3	0.2	0.6	0.2	0.2	0.2	0.4	0.2	0.2	0.2
20. Total revenue	:	:	49.3	48.3	48.7	48.5	47.7	47.8	48.3	48.8	48.3	48.2	48.7	49.6	49.9	50.0	49.1
21. Gross fixed capital formation	:	:	3.9	2.6	2.4	2.9	2.8	2.9	3.2	3.4	3.2	3.0	2.9	3.0	2.9	2.9	2.9
22. Other capital expenditure	:	:	1.8	1.2	5.0	1.2	1.3	1.4	1.2	2.2	1.2	1.1	1.2	0.6	2.0	1.3	0.9
23. Total expenditure	:	:	55.5	50.3	53.4	51.0	50.2	49.1	49.8	54.1	52.8	50.8	50.9	50.9	52.3	52.0	51.2
24. Tax burden	:	:	41.5	42.5	42.1	41.2	40.7	40.8	41.6	41.2	41.1	41.2	41.9	42.7	43.3	43.4	42.6
25. Net lending (+) or net borrowing (-)	:	:	-6.1	-2.0	-4.8	-2.5	-2.5	-1.3	-1.4	-5.3	-4.5	-2.6	-2.2	-1.3	-2.4	-2.0	-2.0

Table 15C

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

Austria

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

	1986	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	2.0	3.3	2.8	2.4	5.1	4.5	1.0	2.5	5.2	4.3	1.3	2.1	1.4	4.4
2. Current taxes on income and wealth	:	:	:	3.8	2.8	0.7	4.9	9.9	8.0	-11.0	3.6	5.5	5.4	4.5	5.2	2.9	-3.1
3. Social contributions	:	:	:	2.9	3.7	2.7	3.9	4.1	4.2	1.1	1.9	4.3	3.2	4.0	3.2	2.3	2.0
4. Of which actual social contributions	:	:	:	2.9	4.0	4.0	4.3	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.4	2.3	2.0
5. Other current revenue, including sales	:	:	:	5.6	3.6	20.9	3.0	4.6	0.1	6.2	3.4	2.3	0.7	2.5	-1.1	2.3	1.5
6. Total current revenue	:	:	:	3.1	3.3	4.3	3.6	6.0	4.8	-1.8	2.7	4.6	3.8	3.1	2.9	2.2	1.2
7. Government consumption expenditure	:	:	:	1.6	3.9	7.4	4.9	3.3	6.3	5.2	2.0	1.7	3.1	1.9	2.6	1.9	2.4
8. Collective consumption	:	:	:	-0.1	6.3	14.1	3.5	0.1	6.9	7.3	2.2	-0.2	2.8	1.4	2.2	1.1	2.2
9. Social transfers in kind	:	:	:	2.6	2.6	3.5	5.9	5.3	5.9	3.8	1.8	2.9	3.3	2.2	2.8	2.4	2.5
10. Compensation of employees	:	:	:	2.3	3.3	6.7	3.9	2.9	4.8	4.1	1.8	1.2	2.4	1.3	1.6	2.0	1.6
11. Intermediate consumption	:	:	:	-1.4	3.9	20.0	5.3	0.5	8.1	5.7	2.1	1.2	3.6	2.7	1.6	1.6	1.5
12. Social transfers other than in kind	:	:	:	3.9	2.7	2.7	3.4	2.7	4.6	6.2	3.7	1.0	3.6	3.7	3.2	3.7	2.5
13. Social transfers in kind via market producers	:	:	:	3.9	6.8	3.7	7.5	8.0	6.5	3.8	2.5	4.4	4.0	3.1	4.9	2.5	4.0
14. Interest	:	:	:	8.6	-1.2	12.3	2.6	6.0	-2.8	4.6	-5.4	0.8	-2.8	-4.1	-3.0	0.5	2.0
15. Subsidies	:	:	:	-1.5	0.1	-13.1	4.2	-0.9	9.3	1.7	0.9	-1.1	1.0	-3.3	5.8	3.4	-5.2
16. Other current expenditure 1)	:	:	:	0.0	-0.4	0.2	-0.3	-0.1	0.0	0.1	0.1	-0.1	0.1	0.2	-0.1	0.0	-0.1
17. Total current expenditure	:	:	:	3.0	2.0	6.3	3.6	3.0	4.8	4.9	2.4	1.4	3.0	2.6	2.3	2.7	2.0
18. Gross saving 1)	:	:	:	0.0	0.6	-0.9	0.0	1.3	0.0	-3.1	0.1	1.5	0.4	0.2	0.3	-0.2	-0.4
19. Capital transfers received	:	:	:	-19.3	0.1	24.2	13.8	38.5	-30.0	152.2	-67.9	21.8	5.2	87.0	-36.7	-31.3	10.0
20. Total revenue	:	:	:	3.0	3.3	4.4	3.7	6.1	4.6	-1.1	1.9	4.7	3.8	3.5	2.6	2.0	1.3
21. Gross fixed capital formation	:	:	:	-2.4	0.7	30.3	2.4	9.7	12.8	2.1	-1.2	-2.5	-1.3	5.8	-2.1	2.3	2.8
22. Other capital expenditure 1)	:	:	:	-0.4	3.6	-3.7	0.1	0.1	-0.2	1.0	-1.0	-0.1	0.1	-0.6	1.4	-0.7	-0.4
23. Total expenditure	:	:	:	2.0	9.5	-0.1	3.7	3.6	4.8	6.5	0.3	0.9	3.0	1.6	4.8	1.3	1.3
24. Tax burden	:	:	:	2.9	3.3	2.5	3.8	6.3	5.6	-2.9	2.6	5.1	4.3	3.7	3.4	2.0	1.2
25. Net lending (+) or net borrowing (-)	:	:	:	0.5	-3.0	2.3	0.0	1.2	-0.1	-3.9	0.9	1.9	0.4	0.9	-1.1	0.4	0.0

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
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	4.5	2.6	2.2	1.3	2.4	2.0	2.0
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	2.6	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	3.6	3.3	3.1	3.0	2.8	2.7
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	2.8	4.9	2.8	1.7	2.0	1.7	3.1
(% 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	4.5	2.6	2.2	1.3	2.4	2.0	2.0
6. Contribution of nominal GDP growth	:	-2.1	-1.8	-1.3	-2.8	-2.9	-3.5	-3.8	-2.1	1.4	-2.2	-3.9	-2.2	-1.4	-1.6	-1.4	-2.6
7. Stock-flow adjustment 3)	:	2.1	0.3	-1.2	-2.6	3.9	-0.3	0.2	4.4	4.5	0.4	1.0	-0.5	-0.5	2.8	1.9	-0.6
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	-1.2	0.0	-0.3	-0.3
9. Snow-ball effect	:	1.5	1.6	1.8	0.2	0.3	-0.3	-0.6	0.8	4.5	0.7	-1.1	0.4	1.1	0.8	0.9	-0.3
10. Stock-flow adjustment 3)	:	2.1	0.3	-1.2	-2.6	3.9	-0.3	0.2	4.4	4.5	0.4	1.0	-0.5	-0.5	2.8	1.9	-0.6
(% 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	-0.3	-0.6	-0.6	3.6	2.5	-1.2
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	82.1	81.5	80.9	84.5	87.0	85.8

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

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

3) Line 7 = line 10.

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

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

Table 16A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Portugal****(Mrd EURO-PTE)**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	11.75	17.33	21.01	23.01	24.60	25.27	24.96	22.19	23.78	24.41	23.34	23.44	24.62	26.25	27.32
2. Current taxes on income and wealth	:	:	7.22	12.09	12.40	12.66	13.85	16.09	16.64	15.14	15.21	16.70	15.14	19.39	18.92	19.38	18.96
3. Social contributions	:	:	8.81	13.46	17.28	18.40	19.19	19.87	20.70	21.19	21.36	21.20	19.14	20.05	20.51	21.04	21.54
4. Of which actual social contributions	:	:	6.83	10.17	12.34	12.99	13.45	14.27	14.97	15.00	15.46	15.67	14.62	15.12	15.62	16.50	16.90
5. Other current revenue, including sales	:	:	4.44	6.56	8.29	8.06	8.94	10.14	10.70	10.97	10.50	10.83	11.57	12.18	11.69	12.06	12.29
6. Total current revenue	:	:	32.22	49.43	58.98	62.12	66.59	71.36	73.00	69.49	70.86	73.14	69.19	75.06	75.74	78.72	80.11
7. Government consumption expenditure	:	:	15.64	24.44	31.30	33.46	34.02	34.68	35.60	37.60	37.27	34.98	31.18	32.30	32.25	32.21	32.56
8. Collective consumption	:	:	6.90	10.30	13.06	14.15	14.65	15.46	15.82	16.73	16.69	16.16	14.37	14.46	15.09	15.07	15.24
9. Social transfers in kind	:	:	8.74	14.14	18.24	19.31	19.36	19.22	19.78	20.88	20.58	18.82	16.81	17.84	17.16	17.14	17.33
10. Compensation of employees	:	:	11.09	17.64	21.75	23.04	22.92	23.01	23.49	24.61	24.61	22.61	19.69	21.06	20.48	20.05	20.46
11. Intermediate consumption	:	:	3.79	5.98	7.40	8.07	8.43	9.49	9.92	10.83	10.63	10.64	9.69	9.72	10.19	10.72	11.23
12. Social transfers other than in kind	:	:	9.50	14.31	20.62	22.25	23.48	24.75	26.10	28.77	29.57	29.94	29.65	31.25	30.79	31.46	32.15
13. Social transfers in kind via market producers	:	:	1.36	2.28	3.30	3.53	3.57	3.59	3.84	4.15	3.88	3.39	3.36	3.28	3.30	3.30	3.34
14. Interest	:	:	4.93	3.86	3.89	4.05	4.60	5.17	5.56	5.22	5.27	7.60	8.21	8.32	8.58	8.75	8.31
15. Subsidies	:	:	0.89	1.52	1.36	1.44	1.44	1.34	1.15	1.26	1.30	1.17	1.02	1.03	1.16	0.89	0.87
16. Other current expenditure	:	:	1.75	2.64	3.56	3.78	4.14	4.28	4.21	4.72	5.03	5.04	4.59	4.98	4.64	5.79	5.81
17. Total current expenditure	:	:	33.32	48.24	61.88	66.16	68.57	71.63	74.28	79.56	80.29	80.40	76.20	79.63	79.15	80.96	82.18
18. Gross saving	:	:	-1.10	1.19	-2.90	-4.04	-1.98	-0.27	-1.28	-10.06	-9.43	-7.25	-7.01	-4.57	-3.41	-2.24	-2.08
19. Capital transfers received	:	:	1.12	1.22	1.77	2.10	1.43	1.42	1.36	1.42	2.28	1.94	2.97	1.57	1.27	1.34	1.50
20. Total revenue	:	:	33.34	50.65	60.75	64.23	68.02	72.78	74.36	70.91	73.14	75.08	72.16	76.64	77.01	80.06	81.61
21. Gross fixed capital formation	:	:	3.92	5.92	6.76	6.47	5.58	5.64	6.65	7.21	9.48	6.14	4.16	3.53	3.49	4.13	3.98
22. Other capital expenditure	:	:	0.70	0.63	1.55	1.42	1.06	0.78	0.16	1.35	3.47	1.51	1.25	1.65	2.09	0.46	0.64
23. Total expenditure	:	:	37.95	54.78	70.19	74.05	75.21	78.06	81.09	88.12	93.24	88.05	81.61	84.82	84.73	85.55	86.81
24. Tax burden	:	:	26.07	39.89	45.94	48.88	52.09	55.83	56.76	52.48	54.71	56.95	53.52	58.09	59.30	62.28	63.33
25. Net lending (+) or net borrowing (-)	:	:	-4.61	-4.13	-9.44	-9.83	-7.19	-5.28	-6.74	-17.20	-20.10	-12.97	-9.45	-8.18	-7.72	-5.49	-5.20

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))**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	13.2	13.5	13.8	14.5	14.8	14.4	14.0	12.6	13.2	13.9	13.9	13.8	14.2	14.7	14.9
2. Current taxes on income and wealth	:	:	8.1	9.4	8.1	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.0	11.4	10.9	10.9	10.3
3. Social contributions	:	:	9.9	10.5	11.3	11.6	11.5	11.3	11.6	12.1	11.9	12.0	11.4	11.8	11.9	11.8	11.7
4. Of which actual social contributions	:	:	7.7	7.9	8.1	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.3	9.2
5. Other current revenue, including sales	:	:	5.0	5.1	5.4	5.1	5.4	5.8	6.0	6.3	5.8	6.1	6.9	7.2	6.8	6.8	6.7
6. Total current revenue	:	:	36.2	38.5	38.7	39.2	40.1	40.7	40.8	39.6	39.4	41.5	41.1	44.3	43.8	44.2	43.6
7. Government consumption expenditure	:	:	17.6	19.0	20.5	21.1	20.5	19.8	19.9	21.4	20.7	19.9	18.5	19.1	18.6	18.1	17.7
8. Collective consumption	:	:	7.8	8.0	8.6	8.9	8.8	8.8	8.8	9.5	9.3	9.2	8.5	8.5	8.7	8.5	8.3
9. Social transfers in kind	:	:	9.8	11.0	12.0	12.2	11.6	11.0	11.1	11.9	11.4	10.7	10.0	10.5	9.9	9.6	9.4
10. Compensation of employees	:	:	12.5	13.7	14.3	14.5	13.8	13.1	13.1	14.0	13.7	12.8	11.7	12.4	11.8	11.3	11.1
11. Intermediate consumption	:	:	4.3	4.7	4.9	5.1	5.1	5.4	5.5	6.2	5.9	6.0	5.8	5.7	5.9	6.0	6.1
12. Social transfers other than in kind	:	:	10.7	11.1	13.5	14.0	14.1	14.1	14.6	16.4	16.4	17.0	17.6	18.4	17.8	17.7	17.5
13. Social transfers in kind via market producers	:	:	1.5	1.8	2.2	2.2	2.1	2.0	2.1	2.4	2.2	1.9	2.0	1.9	1.9	1.9	1.8
14. Interest	:	:	5.5	3.0	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	5.0	4.9	4.5
15. Subsidies	:	:	1.0	1.2	0.9	0.9	0.9	0.8	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.5	0.5
16. Other current expenditure	:	:	2.0	2.1	2.3	2.4	2.5	2.4	2.4	2.7	2.8	2.9	2.7	2.9	2.7	3.3	3.2
17. Total current expenditure	:	:	37.4	37.6	40.6	41.7	41.2	40.8	41.5	45.3	44.6	45.6	45.3	47.0	45.7	45.5	44.7
18. Gross saving	:	:	-1.2	0.9	-1.9	-2.5	-1.2	-0.2	-0.7	-5.7	-5.2	-4.1	-4.2	-2.7	-2.0	-1.3	-1.1
19. Capital transfers received	:	:	1.3	0.9	1.2	1.3	0.9	0.8	0.8	0.8	1.3	1.1	1.8	0.9	0.7	0.8	0.8
20. Total revenue	:	:	37.4	39.4	39.9	40.5	40.9	41.5	41.6	40.4	40.6	42.6	42.9	45.2	44.5	45.0	44.4
21. Gross fixed capital formation	:	:	4.4	4.6	4.4	4.1	3.4	3.2	3.7	4.1	5.3	3.5	2.5	2.1	2.0	2.3	2.2
22. Other capital expenditure	:	:	0.8	0.5	1.0	0.9	0.6	0.4	0.1	0.8	1.9	0.9	0.7	1.0	1.2	0.3	0.3
23. Total expenditure	:	:	42.6	42.6	46.1	46.7	45.2	44.5	45.3	50.2	51.8	50.0	48.5	50.1	49.0	48.0	47.2
24. Tax burden	:	:	29.3	31.0	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.3	34.3	35.0	34.4
25. Net lending (+) or net borrowing (-)	:	:	-5.2	-3.2	-6.2	-6.2	-4.3	-3.0	-3.8	-9.8	-11.2	-7.4	-5.6	-4.8	-4.5	-3.1	-2.8

Table 16C

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

Portugal

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

	1986	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	3.6	-0.7	9.5	6.9	2.7	-1.2	-11.1	7.2	2.7	-4.4	0.4	5.0	6.6	4.1
2. Current taxes on income and wealth	:	:	:	12.7	3.0	2.1	9.4	16.1	3.5	-9.0	0.5	9.8	-9.4	28.1	-2.4	2.4	-2.1
3. Social contributions	:	:	:	11.1	3.2	6.5	4.3	3.5	4.2	2.4	0.8	-0.8	-9.7	4.7	2.3	2.6	2.3
4. Of which actual social contributions	:	:	:	9.4	-0.2	5.3	3.5	6.1	4.9	0.2	3.1	1.4	-6.7	3.4	3.3	5.7	2.4
5. Other current revenue, including sales	:	:	:	2.7	12.2	-2.9	11.0	13.3	5.6	2.5	-4.3	3.1	6.8	5.3	-4.0	3.1	2.0
6. Total current revenue	:	:	:	7.6	2.9	5.3	7.2	7.2	2.3	-4.8	2.0	3.2	-5.4	8.5	0.9	3.9	1.8
7. Government consumption expenditure	:	:	:	12.4	6.0	6.9	1.7	2.0	2.7	5.6	-0.9	-6.1	-10.9	3.6	-0.2	-0.2	1.1
8. Collective consumption	:	:	:	15.0	7.1	8.3	3.6	5.5	2.4	5.7	-0.2	-3.1	-11.1	0.7	4.3	-0.2	1.1
9. Social transfers in kind	:	:	:	10.7	5.3	5.9	0.3	-0.7	2.9	5.5	-1.4	-8.6	-10.7	6.1	-3.8	-0.2	1.1
10. Compensation of employees	:	:	:	11.0	4.0	6.0	-0.6	0.4	2.1	4.8	0.0	-8.1	-12.9	7.0	-2.7	-2.1	2.0
11. Intermediate consumption	:	:	:	14.0	7.8	9.0	4.5	12.6	4.5	9.2	-1.9	0.2	-9.0	0.3	4.9	5.2	4.7
12. Social transfers other than in kind	:	:	:	11.2	7.7	7.9	5.5	5.4	5.5	10.2	2.8	1.2	-0.9	5.4	-1.5	2.2	2.2
13. Social transfers in kind via market producers	:	:	:	6.5	9.9	6.8	1.3	0.5	7.0	8.0	-6.6	-12.6	-1.0	-2.4	0.8	0.0	1.2
14. Interest	:	:	:	9.7	0.2	3.9	13.7	12.5	7.4	-6.1	1.0	44.3	8.0	1.3	3.1	2.0	-5.0
15. Subsidies	:	:	:	-6.0	-21.9	5.7	-0.2	-6.9	-13.7	9.0	2.9	-9.8	-12.8	1.5	12.6	-23.7	-2.0
16. Other current expenditure 1)	:	:	:	0.0	0.2	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	-0.1	0.2	-0.3	0.6	-0.1
17. Total current expenditure	:	:	:	10.1	5.4	6.9	3.6	4.5	3.7	7.1	0.9	0.1	-5.2	4.5	-0.6	2.3	1.5
18. Gross saving 1)	:	:	:	-0.9	-1.0	-0.6	1.4	1.0	-0.6	-5.0	0.5	1.1	0.0	1.5	0.7	0.7	0.1
19. Capital transfers received	:	:	:	-9.0	-27.7	18.9	-32.2	-0.3	-4.4	4.4	60.6	-15.0	53.2	-47.0	-19.2	5.4	12.3
20. Total revenue	:	:	:	7.1	1.6	5.7	5.9	7.0	2.2	-4.6	3.1	2.7	-3.9	6.2	0.5	4.0	1.9
21. Gross fixed capital formation	:	:	:	0.2	5.7	-4.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-32.3	-15.0	-1.3	18.6	-3.7
22. Other capital expenditure 1)	:	:	:	-0.5	0.2	-0.1	-0.3	-0.2	-0.4	0.7	1.2	-1.1	-0.1	0.2	0.2	-1.0	0.1
23. Total expenditure	:	:	:	7.6	6.0	5.5	1.6	3.8	3.9	8.7	5.8	-5.6	-7.3	3.9	-0.1	1.0	1.5
24. Tax burden	:	:	:	7.7	0.3	6.4	6.6	7.2	1.7	-7.5	4.2	4.1	-6.0	8.6	2.1	5.0	1.7
25. Net lending (+) or net borrowing (-)	:	:	:	-0.2	-1.8	0.0	1.9	1.3	-0.8	-6.0	-1.4	3.8	1.7	0.8	0.4	1.4	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
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	5.6	4.8	4.5	3.1	2.8
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	5.0	4.9	4.5
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	3.9	3.8
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	0.6	2.2	2.9	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	5.6	4.8	4.5	3.1	2.8
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	-0.7	-2.7	-3.7	-3.9
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	5.5	3.9	-0.2	-1.2	-5.2	-0.3
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	3.0	0.7	-0.1	-0.5	-1.8	-1.7
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	4.2	2.2	1.2	0.6
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	5.5	3.9	-0.2	-1.2	-5.2	-0.3
(% 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	14.9	14.7	3.9	0.5	-5.8	-1.4
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	111.1	125.8	129.7	130.2	124.4	123.0

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 17A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Slovenia****(Mrd EURO-SIT)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	1.59	3.22	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	5.65	5.81
2. Current taxes on income and wealth	0.71	1.55	1.80	2.00	2.22	2.50	2.83	3.17	3.32	2.93	2.91	2.89	2.72	2.58	2.61	2.72	2.85
3. Social contributions	1.75	3.04	3.35	3.62	3.93	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.48	5.43	5.49	5.60	5.72
4. Of which actual social contributions	1.75	3.04	3.35	3.62	3.93	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.48	5.43	5.39	5.50	5.62
5. Other current revenue, including sales	0.55	1.24	1.40	1.41	1.49	1.51	1.54	1.62	2.03	2.03	2.13	2.22	2.40	2.49	2.46	2.38	2.33
6. Total current revenue	4.60	9.06	10.22	11.05	11.90	12.66	13.48	14.67	15.97	15.26	15.63	15.80	15.81	15.92	16.14	16.35	16.71
7. Government consumption expenditure	1.89	4.00	4.41	4.83	5.16	5.46	5.82	6.08	6.84	7.25	7.35	7.50	7.32	7.11	7.11	7.12	7.38
8. Collective consumption	0.76	1.64	1.80	1.99	2.13	2.27	2.44	2.55	2.90	3.05	3.05	3.11	3.05	2.89	2.86	2.96	2.97
9. Social transfers in kind	1.14	2.36	2.62	2.84	3.04	3.19	3.38	3.53	3.94	4.20	4.30	4.39	4.27	4.21	4.25	4.16	4.40
10. Compensation of employees	1.17	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.56	4.67	4.55	4.33	4.31	4.30	4.45
11. Intermediate consumption	0.65	1.31	1.49	1.55	1.62	1.72	1.86	1.95	2.27	2.34	2.46	2.59	2.49	2.47	2.49	2.48	2.50
12. Social transfers other than in kind	1.61	3.30	3.68	4.00	4.29	4.50	4.73	4.96	5.47	5.84	6.08	6.34	6.19	6.18	6.13	6.16	6.36
13. Social transfers in kind via market producers	0.18	0.43	0.48	0.52	0.56	0.59	0.63	0.66	0.73	0.79	0.78	0.80	0.76	0.75	0.74	0.75	0.80
14. Interest	0.22	0.49	0.51	0.49	0.46	0.45	0.43	0.44	0.42	0.47	0.59	0.70	0.73	0.92	1.21	1.19	1.16
15. Subsidies	0.22	0.38	0.42	0.50	0.46	0.43	0.48	0.54	0.59	0.66	0.65	0.36	0.33	0.38	0.32	0.31	0.34
16. Other current expenditure	0.11	0.47	0.44	0.45	0.63	0.80	0.79	0.73	0.89	0.87	0.79	0.87	0.83	0.88	0.79	0.86	0.88
17. Total current expenditure	4.16	8.81	9.70	10.46	11.16	11.79	12.42	12.92	14.48	15.38	15.91	16.32	15.87	15.92	16.00	16.05	16.49
18. Gross saving	0.44	0.25	0.52	0.59	0.74	0.88	1.06	1.75	1.49	-0.12	-0.28	-0.52	-0.06	0.00	0.14	0.30	0.22
19. Capital transfers received	0.01	0.05	0.04	0.03	0.03	0.03	0.04	0.12	0.02	0.05	0.18	0.18	0.24	0.36	0.61	0.77	0.44
20. Total revenue	4.62	9.11	10.26	11.09	11.93	12.69	13.52	14.79	15.99	15.31	15.81	15.98	16.05	16.28	16.75	17.12	17.15
21. Gross fixed capital formation	0.43	0.83	0.88	0.96	1.09	1.10	1.35	1.60	1.79	1.82	1.80	1.49	1.44	1.56	1.90	2.09	1.67
22. Other capital expenditure	0.88	0.29	0.25	0.34	0.29	0.23	0.17	0.30	0.42	0.32	0.15	0.61	0.18	4.19	0.67	0.10	0.09
23. Total expenditure	5.48	9.93	10.83	11.76	12.54	13.12	13.95	14.82	16.69	17.53	17.86	18.43	17.49	21.66	18.56	18.23	18.25
24. Tax burden	4.06	7.83	8.83	9.64	10.43	11.16	11.96	13.11	13.98	13.28	13.49	13.56	13.36	13.44	13.57	13.85	14.27
25. Net lending (+) or net borrowing (-)	-0.86	-0.82	-0.57	-0.67	-0.61	-0.43	-0.42	-0.03	-0.69	-2.22	-2.04	-2.45	-1.44	-5.38	-1.82	-1.11	-1.10

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	15.1	15.2	15.5	15.7	15.4	15.4	14.8	14.4	13.9	13.6	14.1	14.0	14.5	15.0	15.0	14.8	14.7
2. Current taxes on income and wealth	6.7	7.3	7.6	7.8	8.0	8.5	9.0	9.0	8.7	8.1	8.0	7.8	7.6	7.1	7.0	7.1	7.2
3. Social contributions	16.7	14.4	14.2	14.1	14.2	14.2	14.0	13.7	14.0	14.9	15.2	15.0	15.2	15.0	14.7	14.7	14.5
4. Of which actual social contributions	16.7	14.4	14.2	14.1	14.2	14.2	14.0	13.7	14.0	14.9	15.2	15.0	15.2	15.0	14.5	14.4	14.2
5. Other current revenue, including sales	5.2	5.9	5.9	5.5	5.4	5.2	4.9	4.6	5.4	5.6	5.9	6.0	6.7	6.9	6.6	6.2	5.9
6. Total current revenue	43.8	42.8	43.2	43.1	43.0	43.3	42.7	41.7	42.1	42.2	43.2	42.9	43.9	44.1	43.3	42.8	42.3
7. Government consumption expenditure	18.0	18.9	18.7	18.8	18.7	18.7	18.4	17.3	18.0	20.1	20.3	20.3	20.3	19.7	19.1	18.6	18.7
8. Collective consumption	7.2	7.8	7.6	7.7	7.7	7.8	7.7	7.3	7.6	8.4	8.4	8.4	8.5	8.0	7.7	7.7	7.5
9. Social transfers in kind	10.8	11.2	11.1	11.1	11.0	10.9	10.7	10.0	10.4	11.6	11.9	11.9	11.9	11.7	11.4	10.9	11.1
10. Compensation of employees	11.1	11.5	11.3	11.5	11.3	11.3	11.0	10.4	10.8	12.2	12.6	12.7	12.6	12.0	11.6	11.2	11.3
11. Intermediate consumption	6.2	6.2	6.3	6.0	5.9	5.9	5.9	5.5	6.0	6.5	6.8	7.0	6.9	6.8	6.7	6.5	6.3
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	16.2	16.8	17.2	17.2	17.1	16.5	16.1	16.1
13. Social transfers in kind via market producers	1.7	2.0	2.1	2.0	2.0	2.0	2.0	1.9	1.9	2.2	2.2	2.2	2.1	2.1	2.0	2.0	2.0
14. Interest	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	2.5	3.3	3.1	2.9
15. Subsidies	2.1	1.8	1.8	2.0	1.7	1.5	1.5	1.5	1.6	1.8	1.8	1.0	0.9	1.1	0.9	0.8	0.9
16. Other current expenditure	1.1	2.2	1.8	1.8	2.3	2.7	2.5	2.1	2.3	2.4	2.2	2.4	2.3	2.4	2.1	2.3	2.2
17. Total current expenditure	39.6	41.7	41.1	40.8	40.3	40.3	39.4	36.8	38.2	42.5	43.9	44.3	44.1	44.0	42.9	42.0	41.8
18. Gross saving	4.2	1.2	2.2	2.3	2.7	3.0	3.4	5.0	3.9	-0.3	-0.8	-1.4	-0.2	0.0	0.4	0.8	0.6
19. Capital transfers received	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.5	0.5	0.7	1.0	1.6	2.0	1.1
20. Total revenue	43.9	43.1	43.4	43.2	43.1	43.4	42.9	42.1	42.1	42.3	43.7	43.3	44.6	45.0	45.0	44.8	43.4
21. Gross fixed capital formation	4.1	3.9	3.7	3.7	3.9	3.8	4.3	4.5	4.7	5.0	5.0	4.1	4.0	4.3	5.1	5.5	4.2
22. Other capital expenditure	8.4	1.4	1.1	1.3	1.0	0.8	0.6	0.9	1.1	0.9	0.4	1.7	0.5	11.6	1.8	0.3	0.2
23. Total expenditure	52.1	47.0	45.8	45.8	45.3	44.9	44.2	42.2	44.0	48.5	49.3	50.0	48.6	59.9	49.8	47.7	46.2
24. Tax burden	38.6	37.0	37.4	37.6	37.7	38.2	37.9	37.3	36.8	36.7	37.3	36.8	37.1	37.2	36.4	36.2	36.1
25. Net lending (+) or net borrowing (-)	-8.2	-3.9	-2.4	-2.6	-2.2	-1.5	-1.3	-0.1	-1.8	-6.1	-5.6	-6.6	-4.0	-14.9	-4.9	-2.9	-2.8

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	17.0	10.2	13.9	9.6	6.2	5.3	4.2	8.3	4.3	-7.2	3.9	1.5	0.7	4.0	2.9	1.2	2.9
2. Current taxes on income and wealth	23.4	14.8	15.6	11.3	11.0	12.4	13.3	12.0	4.8	-11.7	-0.7	-0.8	-5.8	-5.1	1.1	4.2	4.9
3. Social contributions	2.9	13.7	10.3	8.0	8.3	6.1	6.3	8.7	10.6	1.2	2.0	0.5	-0.8	-0.8	1.0	2.1	2.2
4. Of which actual social contributions	2.9	13.7	10.3	8.0	8.3	6.1	6.3	8.7	10.6	1.2	2.0	0.5	-0.8	-0.8	-0.8	2.1	2.2
5. Other current revenue, including sales	16.9	18.5	12.4	1.1	5.4	1.3	2.1	5.3	25.4	-0.2	4.7	4.2	8.3	3.7	-1.0	-3.3	-2.3
6. Total current revenue	12.6	13.2	12.8	8.2	7.7	6.4	6.5	8.9	8.8	-4.4	2.5	1.1	0.1	0.7	1.4	1.3	2.2
7. Government consumption expenditure	14.2	14.3	10.3	9.4	7.0	5.7	6.6	4.5	12.5	6.0	1.4	1.9	-2.4	-2.9	0.0	0.1	3.7
8. Collective consumption	16.7	12.7	9.5	10.6	7.2	6.7	7.3	4.7	13.8	5.1	-0.1	2.0	-2.0	-5.1	-1.2	3.4	0.6
9. Social transfers in kind	12.6	15.4	10.9	8.6	6.9	5.0	6.1	4.3	11.7	6.7	2.4	1.9	-2.6	-1.3	0.8	-2.1	5.9
10. Compensation of employees	14.2	16.7	9.9	9.8	6.7	5.3	5.3	4.6	12.9	7.0	3.7	2.4	-2.6	-4.7	-0.5	-0.3	3.5
11. Intermediate consumption	14.1	9.5	13.2	4.5	4.6	5.7	8.5	4.6	16.3	3.3	4.9	5.3	-3.8	-0.7	0.7	-0.3	0.6
12. Social transfers other than in kind	13.9	11.4	11.8	8.5	7.4	4.8	5.3	4.8	10.3	6.8	4.1	4.2	-2.3	-0.1	-0.8	0.4	3.2
13. Social transfers in kind via market producers	9.5	16.7	12.8	8.0	6.2	6.6	7.1	4.3	10.4	8.2	-1.5	2.3	-5.0	-1.0	-1.3	1.5	7.1
14. Interest	12.1	10.0	3.7	-3.1	-6.5	-2.8	-3.3	1.3	-4.9	14.0	24.7	18.4	3.9	26.2	32.1	-2.2	-2.0
15. Subsidies	1.8	8.1	11.4	19.5	-8.4	-6.7	12.5	11.8	9.6	10.8	-1.4	-44.7	-8.2	15.3	-16.4	-1.6	8.3
16. Other current expenditure 1)	0.0	0.5	-0.4	-0.1	0.5	0.4	-0.2	-0.4	0.3	0.1	-0.2	0.2	-0.1	0.1	-0.3	0.1	0.0
17. Total current expenditure	13.2	13.9	10.1	7.9	6.7	5.6	5.4	4.0	12.1	6.2	3.5	2.6	-2.8	0.3	0.5	0.3	2.7
18. Gross saving 1)	-0.3	-0.2	1.0	0.1	0.4	0.3	0.4	1.6	-1.1	-4.3	-0.4	-0.7	1.2	0.2	0.4	0.4	-0.2
19. Capital transfers received	8.0	49.7	-11.4	-22.7	-15.8	-4.7	68.7	168.9	-79.4	108.1	248.8	-1.6	34.7	50.4	68.9	27.0	-42.5
20. Total revenue	12.6	13.4	12.6	8.1	7.6	6.4	6.6	9.4	8.1	-4.3	3.3	1.0	0.4	1.5	2.9	2.2	0.2
21. Gross fixed capital formation	13.1	18.7	5.6	9.6	13.5	0.8	23.2	17.9	12.1	2.0	-1.5	-16.9	-3.4	8.0	21.7	10.0	-20.0
22. Other capital expenditure 1)	-7.3	-0.1	-0.3	0.2	-0.3	-0.2	-0.2	0.3	0.2	-0.2	-0.5	1.2	-1.2	11.1	-9.8	-1.5	0.0
23. Total expenditure	-2.7	13.8	9.0	8.6	6.7	4.6	6.3	6.3	12.6	5.0	1.9	3.2	-5.1	23.8	-14.3	-1.8	0.1
24. Tax burden	12.0	12.5	12.7	9.2	8.2	7.1	7.1	9.7	6.6	-5.0	1.6	0.5	-1.5	0.6	0.9	2.1	3.0
25. Net lending (+) or net borrowing (-)	7.1	-0.2	1.5	-0.2	0.4	0.7	0.1	1.3	-1.8	-4.3	0.5	-1.0	2.6	-10.9	10.0	2.0	0.1

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	3.6	3.9	2.4	2.6	2.2	1.5	1.3	0.1	1.8	6.1	5.6	6.6	4.0	14.9	4.9	2.9	2.8
2. Interest payments (% of GDP)	2.4	2.3	2.1	1.9	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.5	3.3	3.1	2.9
3. Implicit interest rate 2)	10.9	10.0	9.2	7.6	6.7	6.0	5.6	5.3	5.2	5.8	4.7	5.1	4.2	4.7	4.8	3.9	3.7
4. Nominal GDP growth rate	9.8	11.9	11.7	8.7	7.8	5.6	8.0	11.4	8.0	-4.7	0.1	1.8	-2.3	0.4	3.0	2.7	3.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.6	3.9	2.4	2.6	2.2	1.5	1.3	0.1	1.8	6.1	5.6	6.6	4.0	14.9	4.9	2.9	2.8
6. Contribution of nominal GDP growth	-2.1	-2.7	-2.7	-2.2	-1.9	-1.4	-1.9	-2.7	-1.7	1.1	-0.1	-0.7	1.1	-0.2	-2.1	-2.1	-2.6
7. Stock-flow adjustment 3)	0.6	-0.9	1.5	-1.0	-0.1	-0.6	0.3	-0.8	-1.2	5.6	-1.9	2.3	2.1	2.0	7.7	-0.2	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.3	1.6	0.3	0.7	0.6	-0.1	0.0	-1.2	0.7	4.8	4.0	4.8	2.0	12.3	1.6	-0.2	-0.2
9. Snow-ball effect	0.2	-0.4	-0.6	-0.3	-0.3	0.1	-0.6	-1.4	-0.6	2.4	1.6	1.2	3.1	2.3	1.2	1.0	0.4
10. Stock-flow adjustment 3)	0.6	-0.9	1.5	-1.0	-0.1	-0.6	0.3	-0.8	-1.2	5.6	-1.9	2.3	2.1	2.0	7.7	-0.2	0.0
(% of GDP)																	
11. Change in gross debt 5)	2.1	0.2	1.2	-0.6	0.1	-0.6	-0.3	-3.3	-1.0	12.8	3.7	8.3	7.2	16.6	10.6	0.6	0.2
12. Level of gross debt (end of year)	25.9	26.1	27.3	26.7	26.8	26.3	26.0	22.7	21.6	34.5	38.2	46.5	53.7	70.3	80.9	81.5	81.7

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

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

3) Line 7 = line 10.

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

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

Table 18A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Slovakia****(Mrd EURO-SKK)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	2.80	3.84	4.19	4.85	5.51	6.16	6.21	6.89	7.04	6.58	6.73	7.33	7.13	7.62	7.95	8.12	8.47
2. Current taxes on income and wealth	2.09	2.53	2.59	2.88	2.94	3.16	3.58	4.04	4.60	3.74	3.81	4.05	4.23	4.71	4.98	5.33	5.73
3. Social contributions	2.92	4.86	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	10.34	10.90
4. Of which actual social contributions	2.90	4.84	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	10.17	10.73
5. Other current revenue, including sales	1.02	1.73	1.48	1.87	1.72	2.63	3.07	2.93	3.56	4.07	3.76	4.72	4.91	5.14	5.93	6.81	5.37
6. Total current revenue	8.82	12.96	13.66	15.28	16.18	18.27	19.42	21.16	23.22	22.37	22.57	24.76	25.31	27.42	29.14	30.60	30.47
7. Government consumption expenditure	4.00	6.81	7.30	8.23	8.52	9.04	10.40	10.65	11.88	12.65	12.99	13.02	12.92	13.35	14.10	14.38	14.99
8. Collective consumption	3.16	3.83	4.08	4.89	5.14	5.37	6.19	5.73	6.25	6.74	6.85	7.01	6.65	6.72	6.12	7.13	7.27
9. Social transfers in kind	0.84	2.98	3.23	3.34	3.38	3.66	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.63	7.98	7.25	7.72
10. Compensation of employees	1.83	3.01	3.36	3.60	3.64	3.94	4.34	4.52	5.05	5.40	5.64	5.77	5.87	6.23	6.57	6.60	6.92
11. Intermediate consumption	1.54	2.10	2.07	2.31	2.36	2.39	3.15	3.06	3.12	3.68	3.67	3.79	3.77	3.83	4.09	4.42	4.63
12. Social transfers other than in kind	2.74	4.60	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	10.58	10.75
13. Social transfers in kind via market producers	0.05	0.86	1.04	1.37	1.40	2.19	2.43	2.75	3.16	3.29	3.48	3.39	3.50	3.66	3.85	3.84	4.02
14. Interest	0.46	1.35	1.30	1.02	0.98	0.85	0.80	0.86	0.85	0.91	0.88	1.08	1.29	1.39	1.45	1.26	1.28
15. Subsidies	0.91	0.71	0.55	0.67	0.84	0.62	0.70	0.71	1.09	1.00	0.85	0.57	0.69	0.77	0.72	0.59	0.62
16. Other current expenditure	0.22	0.44	0.60	1.07	0.78	0.98	0.91	1.06	1.06	1.20	1.14	1.14	1.20	1.37	1.27	2.16	1.79
17. Total current expenditure	7.76	13.08	13.98	14.87	15.72	17.28	19.13	20.34	22.19	24.39	25.26	25.39	26.39	27.54	28.45	29.46	30.02
18. Gross saving	1.06	-0.12	-0.32	0.41	0.46	0.98	0.29	0.82	1.03	-2.02	-2.69	-0.63	-1.08	-0.11	0.69	1.14	0.45
19. Capital transfers received	0.00	0.04	0.04	0.01	0.07	0.08	0.18	0.30	0.16	0.55	0.62	0.81	0.67	0.87	0.11	0.14	0.02
20. Total revenue	8.82	12.99	13.70	15.29	16.26	18.35	19.59	21.46	23.38	22.91	23.18	25.57	25.98	28.29	29.25	30.74	30.49
21. Gross fixed capital formation	0.65	1.35	1.52	1.31	1.36	1.71	2.10	1.94	2.25	2.39	2.35	2.59	2.18	2.19	2.79	3.15	2.45
22. Other capital expenditure	1.08	0.77	1.22	0.23	0.25	0.79	0.37	0.39	0.55	1.19	0.60	0.48	0.44	0.46	0.17	0.25	0.08
23. Total expenditure	9.48	15.20	16.73	16.42	17.32	19.79	21.59	22.67	24.99	27.97	28.22	28.46	29.02	30.19	31.41	32.86	32.55
24. Tax burden	7.79	11.22	12.16	13.36	14.24	15.46	16.13	18.03	19.47	18.05	18.53	19.78	20.15	21.99	22.80	23.36	24.64
25. Net lending (+) or net borrowing (-)	-0.66	-2.21	-3.02	-1.13	-1.07	-1.44	-2.00	-1.21	-1.61	-5.06	-5.03	-2.89	-3.04	-1.90	-2.16	-2.12	-2.06

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	14.2	11.2	11.2	11.7	11.9	12.2	11.1	11.0	10.3	10.3	10.0	10.4	9.9	10.4	10.6	10.5	10.4
2. Current taxes on income and wealth	10.6	7.4	6.9	7.0	6.4	6.3	6.4	6.4	6.8	5.9	5.7	5.8	5.9	6.4	6.6	6.9	7.1
3. Social contributions	14.8	14.2	14.5	13.7	13.0	12.5	11.7	11.6	11.8	12.5	12.3	12.3	12.5	13.5	13.7	13.3	13.4
4. Of which actual social contributions	14.7	14.1	14.4	13.5	12.9	12.4	11.6	11.5	11.6	12.4	12.1	12.1	12.4	13.3	13.5	13.1	13.2
5. Other current revenue, including sales	5.2	5.0	4.0	4.5	3.7	5.2	5.5	4.7	5.2	6.4	5.6	6.7	6.8	7.0	7.9	8.8	6.6
6. Total current revenue	44.8	37.8	36.6	36.8	35.0	36.2	34.6	33.7	34.1	35.1	33.6	35.3	35.1	37.3	38.7	39.4	37.5
7. Government consumption expenditure	20.3	19.9	19.6	19.8	18.5	17.9	18.5	16.9	17.4	19.8	19.3	18.6	17.9	18.1	18.7	18.5	18.4
8. Collective consumption	16.1	11.2	10.9	11.8	11.1	10.7	11.0	9.1	9.2	10.6	10.2	10.0	9.2	9.1	8.1	9.2	8.9
9. Social transfers in kind	4.3	8.7	8.6	8.1	7.3	7.3	7.5	7.8	8.3	9.3	9.1	8.6	8.7	9.0	10.6	9.3	9.5
10. Compensation of employees	9.3	8.8	9.0	8.7	7.9	7.8	7.7	7.2	7.4	8.5	8.4	8.2	8.1	8.5	8.7	8.5	8.5
11. Intermediate consumption	7.8	6.1	5.5	5.6	5.1	4.7	5.6	4.9	4.6	5.8	5.5	5.4	5.2	5.2	5.4	5.7	5.7
12. Social transfers other than in kind	13.9	13.4	13.5	11.7	12.4	12.5	12.1	11.8	11.5	14.0	14.3	13.8	14.0	14.0	14.0	13.6	13.2
13. Social transfers in kind via market producers	0.2	2.5	2.8	3.3	3.0	4.3	4.3	4.4	4.6	5.1	5.2	4.8	4.9	5.0	5.1	5.0	5.0
14. Interest	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	1.6	1.6
15. Subsidies	4.6	2.1	1.5	1.6	1.8	1.2	1.2	1.1	1.6	1.6	1.3	0.8	1.0	1.0	1.0	0.8	0.8
16. Other current expenditure	1.1	1.3	1.6	2.6	1.7	1.9	1.6	1.7	1.6	1.9	1.7	1.6	1.7	1.9	1.7	2.8	2.2
17. Total current expenditure	39.4	38.1	37.4	35.9	34.0	34.3	34.1	32.4	32.6	38.2	37.6	36.2	36.6	37.4	37.8	38.0	36.9
18. Gross saving	5.4	-0.4	-0.9	1.0	1.0	1.9	0.5	1.3	1.5	-3.2	-4.0	-0.9	-1.5	-0.2	0.9	1.5	0.6
19. Capital transfers received	0.0	0.1	0.1	0.0	0.2	0.2	0.3	0.5	0.2	0.9	0.9	1.2	0.9	1.2	0.1	0.2	0.0
20. Total revenue	44.8	37.9	36.7	36.9	35.2	36.4	34.9	34.1	34.3	35.9	34.5	36.4	36.0	38.4	38.9	39.6	37.5
21. Gross fixed capital formation	3.3	3.9	4.1	3.2	2.9	3.4	3.7	3.1	3.3	3.7	3.5	3.7	3.0	3.0	3.7	4.1	3.0
22. Other capital expenditure	5.5	2.2	3.3	0.6	0.5	1.6	0.7	0.6	0.8	1.9	0.9	0.7	0.6	0.6	0.2	0.3	0.1
23. Total expenditure	48.2	44.3	44.8	39.6	37.5	39.3	38.5	36.1	36.7	43.8	42.0	40.6	40.2	41.0	41.8	42.4	40.1
24. Tax burden	39.6	32.7	32.6	32.2	30.8	30.7	28.7	28.7	28.6	28.3	27.6	28.2	27.9	29.9	30.3	30.1	30.3
25. Net lending (+) or net borrowing (-)	-3.3	-6.4	-8.1	-2.7	-2.3	-2.9	-3.6	-1.9	-2.4	-7.9	-7.5	-4.1	-4.2	-2.6	-2.9	-2.7	-2.5

Table 18C

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

Slovakia

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

	1996	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	6.3	-1.3	8.9	15.9	13.5	11.8	0.9	10.9	2.2	-6.5	2.3	8.9	-2.7	6.9	4.2	2.2	4.3
2. Current taxes on income and wealth	-0.3	9.1	2.4	11.5	1.9	7.3	13.5	12.9	13.8	-18.7	2.0	6.3	4.3	11.5	5.6	7.1	7.5
3. Social contributions	18.0	9.8	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	0.5	5.4
4. Of which actual social contributions	18.0	9.8	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	0.3	5.4
5. Other current revenue, including sales	-3.3	-8.5	-14.4	26.7	-7.8	52.5	16.5	-4.3	21.3	14.2	-7.5	25.4	4.0	4.8	15.2	14.8	-21.1
6. Total current revenue	7.5	3.5	5.4	11.9	5.9	12.9	6.3	9.0	9.7	-3.7	0.9	9.7	2.2	8.3	6.3	5.0	-0.4
7. Government consumption expenditure	23.4	11.5	7.2	12.6	3.6	6.0	15.1	2.4	11.5	6.5	2.7	0.2	-0.8	3.3	5.6	2.0	4.3
8. Collective consumption	-12.7	14.3	6.4	19.8	5.2	4.6	15.2	-7.5	9.0	8.0	1.6	2.4	-5.1	1.0	-8.9	16.5	2.0
9. Social transfers in kind	159.5	8.1	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	-9.2	6.5
10. Compensation of employees	11.8	9.5	11.9	7.0	1.1	8.2	10.2	4.1	11.8	7.0	4.4	2.3	1.7	6.2	5.4	0.5	4.9
11. Intermediate consumption	24.3	9.5	-1.8	11.6	2.3	1.2	32.0	-3.0	2.0	17.8	-0.2	3.2	-0.4	1.7	6.7	8.1	4.6
12. Social transfers other than in kind	11.7	9.0	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	0.7	1.6
13. Social transfers in kind via market producers	986.6	12.0	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	-0.2	4.7
14. Interest	19.3	6.9	-3.5	-22.0	-3.4	-13.9	-5.1	6.6	-0.8	7.1	-3.4	23.0	19.1	8.2	3.9	-13.2	1.7
15. Subsidies	-9.0	-7.9	-22.1	21.4	25.3	-26.4	12.4	1.5	53.4	-7.5	-15.2	-33.5	21.9	11.8	-7.0	-17.1	4.7
16. Other current expenditure 1)	0.0	-0.6	0.3	1.0	-0.9	0.3	-0.3	0.1	-0.1	0.3	-0.2	-0.1	0.0	0.2	-0.2	1.1	-0.6
17. Total current expenditure	18.3	6.5	6.9	6.4	5.7	10.0	10.7	6.3	9.1	9.9	3.6	0.5	3.9	4.3	3.3	3.5	1.9
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	-0.6	1.3	1.1	0.6	-0.9
19. Capital transfers received	2009.3	10.8	17.9	-79.5	765.5	11.5	110.6	72.0	-46.3	237.6	13.0	31.0	-17.3	29.7	-87.4	29.7	-84.0
20. Total revenue	7.9	3.5	5.5	11.6	6.3	12.9	6.8	9.5	8.9	-2.0	1.2	10.3	1.6	8.9	3.4	5.1	-0.8
21. Gross fixed capital formation	60.8	16.9	13.0	-14.0	3.6	26.3	22.6	-7.4	15.6	6.5	-1.6	9.9	-15.6	0.5	27.1	13.0	-22.3
22. Other capital expenditure 1)	1.1	-7.1	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	0.1	-0.2
23. Total expenditure	22.9	-7.2	10.1	-1.9	5.5	14.2	9.1	5.0	10.2	11.9	0.9	0.9	2.0	4.0	4.0	4.6	-0.9
24. Tax burden	8.9	5.6	8.4	9.9	6.6	8.5	4.3	11.8	8.0	-7.3	2.7	6.7	1.9	9.1	3.7	2.5	5.5
25. Net lending (+) or net borrowing (-)	-6.4	5.7	-1.7	5.4	0.4	-0.6	-0.7	1.6	-0.4	-5.6	0.4	3.4	-0.1	1.6	-0.3	0.1	0.2

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	12.1	6.4	8.1	2.7	2.3	2.9	3.6	1.9	2.4	7.9	7.5	4.1	4.2	2.6	2.9	2.7	2.5
2. Interest payments (% of GDP)	4.0	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	1.6	1.6
3. Implicit interest rate 2)	9.4	8.6	7.9	6.4	5.7	4.5	4.7	5.0	4.5	4.7	3.8	3.9	4.2	3.7	3.6	3.1	3.1
4. Nominal GDP growth rate	10.7	8.6	8.9	11.1	11.3	9.2	11.4	11.9	8.4	-6.4	5.3	4.4	2.9	2.0	2.2	3.1	4.7
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	12.1	6.4	8.1	2.7	2.3	2.9	3.6	1.9	2.4	7.9	7.5	4.1	4.2	2.6	2.9	2.7	2.5
6. Contribution of nominal GDP growth	-4.6	-3.9	-3.9	-4.3	-4.2	-3.4	-3.5	-3.3	-2.3	1.9	-1.8	-1.7	-1.2	-1.0	-1.2	-1.6	-2.4
7. Stock-flow adjustment 3)	-5.0	-3.9	-9.6	0.2	1.0	-6.2	-3.2	0.5	-1.7	-2.1	-0.7	0.1	5.7	0.9	-2.7	-1.3	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	8.1	2.5	4.6	0.3	0.2	1.2	2.1	0.6	1.1	6.5	6.2	2.6	2.4	0.7	0.9	1.1	1.0
9. Snow-ball effect	-0.6	0.0	-0.4	-1.8	-2.1	-1.7	-2.0	-1.9	-1.1	3.4	-0.5	-0.2	0.6	0.9	0.7	0.0	-0.8
10. Stock-flow adjustment 3)	-5.0	-3.9	-9.6	0.2	1.0	-6.2	-3.2	0.5	-1.7	-2.1	-0.7	0.1	5.7	0.9	-2.7	-1.3	0.0
(% of GDP)																	
11. Change in gross debt 5)	2.5	-1.4	-5.5	-1.3	-0.9	-6.8	-3.1	-0.8	-1.6	7.8	4.9	2.5	8.7	2.5	-1.0	-0.2	0.1
12. Level of gross debt (end of year)	49.6	48.3	42.8	41.5	40.6	33.8	30.7	29.8	28.2	36.0	40.9	43.4	52.1	54.6	53.6	53.4	53.5

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

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

3) Line 7 = line 10.

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

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

Table 19A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Finland****(Mrd EURO-FIM)**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	8.2	13.4	13.4	18.3	21.0	21.9	22.8	23.6	24.1	23.4	24.2	27.2	28.1	29.2	29.6	29.8	30.4
2. Current taxes on income and wealth	9.5	15.5	16.6	27.9	26.9	27.8	29.0	31.8	32.6	28.1	28.9	31.2	31.2	32.9	33.8	34.5	35.7
3. Social contributions	6.5	11.3	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	27.0	27.3
4. Of which actual social contributions	5.5	10.6	13.9	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	27.0	27.3
5. Other current revenue, including sales	4.6	8.0	10.0	12.1	15.1	15.8	17.2	19.2	21.5	20.2	20.8	21.9	22.4	22.7	22.9	23.0	23.6
6. Total current revenue	28.8	48.2	54.1	74.3	81.0	84.6	89.5	96.3	100.7	93.9	96.9	104.4	107.2	110.7	112.6	114.3	117.1
7. Government consumption expenditure	11.5	19.0	21.6	27.0	33.7	35.3	36.9	38.9	42.0	43.8	44.7	46.5	48.7	50.2	50.9	51.5	52.3
8. Collective consumption	4.1	6.6	8.0	9.7	11.6	12.1	12.5	13.3	14.3	14.9	15.0	15.3	15.8	16.6	16.8	17.3	17.8
9. Social transfers in kind	7.4	12.4	13.6	17.3	22.1	23.3	24.4	25.6	27.7	28.9	29.7	31.2	32.9	33.6	34.1	34.3	34.6
10. Compensation of employees	8.3	13.2	14.6	17.4	20.9	21.8	22.5	23.5	24.9	25.8	26.4	27.4	28.6	29.1	29.2	29.3	29.4
11. Intermediate consumption	3.9	6.5	8.0	10.2	13.7	14.4	15.4	16.5	18.3	19.6	20.5	21.4	22.5	23.4	24.0	24.4	25.4
12. Social transfers other than in kind	7.9	13.1	21.0	21.3	25.2	25.9	26.5	27.1	28.4	31.2	32.7	33.9	36.1	38.4	40.2	41.7	43.0
13. Social transfers in kind via market producers	0.5	1.0	1.4	2.1	3.2	3.4	3.7	3.9	4.3	4.6	4.8	5.1	5.3	5.5	5.7	5.9	6.2
14. Interest	1.0	1.2	3.8	3.7	2.7	2.7	2.6	2.7	2.7	2.4	2.5	2.7	2.8	2.6	2.6	2.5	2.5
15. Subsidies	1.7	2.5	2.6	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.7	2.7	2.7	2.8	2.7	2.6
16. Other current expenditure	0.8	1.5	2.4	3.4	3.9	4.2	4.4	4.5	4.8	5.1	5.3	5.6	5.7	6.1	6.1	6.1	6.2
17. Total current expenditure	24.1	39.0	53.7	60.1	71.5	74.5	77.3	80.4	85.9	91.2	94.9	98.9	103.6	107.8	110.6	112.8	115.2
18. Gross saving	4.7	9.3	0.5	14.1	9.5	10.1	12.3	15.9	14.8	2.7	1.9	5.5	3.6	2.9	2.0	1.6	1.9
19. Capital transfers received	0.1	0.1	0.2	0.5	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7	0.8	0.7	0.7	0.7
20. Total revenue	28.9	48.4	54.3	74.8	81.6	85.3	90.2	96.9	101.6	94.6	97.6	105.0	107.9	111.6	113.3	115.1	117.8
21. Gross fixed capital formation	2.5	4.1	3.7	4.8	6.2	6.0	5.8	6.5	7.0	7.2	6.9	7.5	8.0	8.4	8.3	8.5	8.7
22. Other capital expenditure	0.3	0.5	2.8	0.5	0.4	0.5	0.3	0.4	0.6	0.8	0.7	0.7	0.6	0.5	0.8	0.7	0.7
23. Total expenditure	26.9	43.6	60.2	65.4	78.1	81.0	83.4	87.3	93.5	99.1	102.5	107.0	112.2	116.7	119.7	122.0	124.6
24. Tax burden	23.2	39.7	44.2	62.7	66.5	69.5	73.0	77.7	80.0	74.3	76.6	83.0	85.5	88.9	90.2	91.9	94.0
25. Net lending (+) or net borrowing (-)	2.0	4.8	-5.8	9.3	3.5	4.3	6.8	9.6	8.1	-4.6	-4.9	-2.0	-4.2	-5.1	-6.4	-6.9	-6.8

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))**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	14.0	14.7	13.6	13.4	13.2	13.3	13.2	12.7	12.4	12.9	12.9	13.8	14.1	14.5	14.5	14.4	14.3
2. Current taxes on income and wealth	16.2	17.0	16.8	20.5	17.0	16.9	16.8	17.0	16.8	15.5	15.4	15.9	15.6	16.3	16.6	16.6	16.8
3. Social contributions	11.1	12.5	14.3	11.8	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.8	12.9	13.0	12.9
4. Of which actual social contributions	9.4	11.7	14.1	11.7	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.8	12.9	13.0	12.9
5. Other current revenue, including sales	7.9	8.8	10.2	8.9	9.5	9.6	10.0	10.3	11.1	11.2	11.1	11.1	11.2	11.2	11.2	11.1	11.1
6. Total current revenue	49.3	53.0	54.9	54.5	51.1	51.5	51.9	51.6	52.0	51.9	51.8	53.0	53.7	54.8	55.2	55.2	55.2
7. Government consumption expenditure	19.7	20.9	21.9	19.8	21.3	21.5	21.4	20.9	21.7	24.2	23.9	23.6	24.4	24.8	25.0	24.9	24.7
8. Collective consumption	7.1	7.3	8.1	7.1	7.3	7.3	7.3	7.1	7.4	8.2	8.0	7.8	7.9	8.2	8.2	8.3	8.4
9. Social transfers in kind	12.7	13.7	13.8	12.7	13.9	14.2	14.1	13.7	14.3	16.0	15.9	15.9	16.5	16.6	16.7	16.5	16.3
10. Compensation of employees	14.2	14.5	14.8	12.8	13.2	13.3	13.1	12.6	12.9	14.3	14.1	13.9	14.3	14.4	14.3	14.1	13.8
11. Intermediate consumption	6.6	7.1	8.1	7.5	8.6	8.8	8.9	8.9	9.4	10.8	11.0	10.9	11.3	11.6	11.8	11.8	12.0
12. Social transfers other than in kind	13.6	14.4	21.3	15.7	15.9	15.8	15.3	14.5	14.7	17.3	17.5	17.2	18.1	19.0	19.7	20.1	20.3
13. Social transfers in kind via market producers	0.9	1.1	1.4	1.6	2.0	2.1	2.1	2.1	2.2	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9
14. Interest	1.7	1.4	3.8	2.7	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.3	1.2	1.2
15. Subsidies	3.0	2.7	2.7	1.5	1.3	1.3	1.3	1.2	1.3	1.4	1.4	1.4	1.4	1.3	1.4	1.3	1.2
16. Other current expenditure	1.3	1.7	2.4	2.5	2.5	2.6	2.6	2.4	2.5	2.8	2.9	2.8	2.8	3.0	3.0	3.0	2.9
17. Total current expenditure	41.3	42.8	54.5	44.1	45.1	45.3	44.8	43.1	44.4	50.4	50.7	50.2	51.9	53.4	54.2	54.4	54.3
18. Gross saving	8.0	10.2	0.5	10.4	6.0	6.2	7.1	8.5	7.6	1.5	1.0	2.8	1.8	1.4	1.0	0.8	0.9
19. Capital transfers received	0.2	0.2	0.2	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	0.3
20. Total revenue	49.6	53.2	55.1	54.9	51.5	51.9	52.3	51.9	52.4	52.2	52.1	53.3	54.0	55.2	55.5	55.6	55.5
21. Gross fixed capital formation	4.4	4.5	3.7	3.5	3.9	3.7	3.4	3.5	3.6	4.0	3.7	3.8	4.0	4.2	4.1	4.1	4.1
22. Other capital expenditure	0.5	0.5	2.9	0.4	0.3	0.3	0.2	0.2	0.3	0.4	0.4	0.3	0.3	0.2	0.4	0.3	0.3
23. Total expenditure	46.2	47.9	61.1	48.0	49.3	49.3	48.3	46.8	48.3	54.8	54.8	54.4	56.1	57.8	58.7	58.9	58.7
24. Tax burden	39.8	43.6	44.9	46.0	42.0	42.3	42.3	41.6	41.3	41.1	40.9	42.2	42.8	44.0	44.2	44.4	44.3
25. Net lending (+) or net borrowing (-)	3.4	5.3	-5.9	6.9	2.2	2.6	3.9	5.1	4.2	-2.5	-2.6	-1.0	-2.1	-2.5	-3.2	-3.3	-3.2

Table 19C

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

Finland

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

	1986	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	10.1	1.2	4.2	3.8	1.4	4.3	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	3.9	1.3	0.7	1.9
2. Current taxes on income and wealth	13.2	10.2	9.4	23.1	4.0	3.3	4.1	9.7	2.5	-13.8	2.9	8.0	-0.1	5.6	2.6	2.1	3.6
3. Social contributions	7.1	18.5	1.3	1.0	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.7	2.6	1.2
4. Of which actual social contributions	6.8	19.2	1.3	1.2	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.7	2.6	1.2
5. Other current revenue, including sales	10.0	15.7	14.5	17.9	7.7	4.6	9.0	11.7	11.6	-6.0	3.2	5.2	2.2	1.3	0.8	0.6	2.6
6. Total current revenue	10.4	10.2	6.7	11.9	3.9	4.5	5.8	7.5	4.6	-6.7	3.1	7.7	2.8	3.2	1.7	1.6	2.4
7. Government consumption expenditure	8.9	13.8	6.2	4.7	5.1	4.9	4.5	5.4	7.8	4.4	2.0	4.0	4.7	3.1	1.5	1.2	1.6
8. Collective consumption	5.7	14.7	4.6	2.6	3.5	3.7	4.0	6.1	7.2	4.6	0.9	1.5	3.6	5.0	1.0	3.0	3.0
9. Social transfers in kind	10.6	13.4	7.1	6.0	5.9	5.5	4.8	5.0	8.2	4.3	2.5	5.3	5.3	2.2	1.7	0.3	0.9
10. Compensation of employees	8.4	11.5	5.0	4.5	4.2	4.5	3.2	4.0	6.3	3.4	2.5	3.8	4.1	2.0	0.2	0.3	0.3
11. Intermediate consumption	10.6	15.5	7.3	5.9	6.5	5.5	6.6	7.6	10.5	7.1	5.0	4.3	5.0	4.1	2.5	1.9	4.0
12. Social transfers other than in kind	10.5	15.9	0.7	-1.4	3.6	2.8	2.2	2.4	5.0	9.9	4.7	3.5	6.6	6.5	4.7	3.6	3.2
13. Social transfers in kind via market producers	14.1	17.5	17.2	8.3	9.2	7.0	7.1	5.8	11.7	6.2	3.8	6.0	4.2	4.2	3.6	4.3	4.4
14. Interest	1.4	3.6	3.6	0.5	-2.5	-1.2	-2.7	2.7	2.4	-11.0	3.4	9.9	3.5	-9.6	0.8	-1.5	-3.5
15. Subsidies	7.7	10.5	-1.2	2.4	0.0	2.9	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	3.2	-2.1	-4.0
16. Other current expenditure 1)	0.1	0.1	0.6	-0.1	-0.1	0.1	0.0	-0.1	0.1	0.4	0.0	0.0	0.0	0.2	0.0	0.0	-0.1
17. Total current expenditure	9.3	13.5	4.7	2.3	4.1	4.1	3.7	4.1	6.9	6.1	4.1	4.1	4.8	4.0	2.6	2.0	2.2
18. Gross saving 1)	0.6	-0.8	1.1	4.4	-0.1	0.2	0.9	1.4	-0.9	-6.1	-0.5	1.8	-1.0	-0.4	-0.5	-0.2	0.1
19. Capital transfers received	-51.0	25.6	4.0	15.2	10.7	0.9	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-20.8	11.2	0.0
20. Total revenue	10.1	10.2	6.7	11.9	3.9	4.4	5.8	7.4	4.8	-6.9	3.2	7.6	2.8	3.4	1.5	1.6	2.4
21. Gross fixed capital formation	6.9	20.0	-2.9	-3.2	6.3	-3.1	-2.8	10.9	7.4	2.9	-4.1	8.9	6.3	5.7	-0.7	2.0	2.3
22. Other capital expenditure 1)	0.1	0.1	1.0	-0.4	0.1	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	-0.1	0.1	0.0	0.0
23. Total expenditure	9.2	14.2	6.0	1.2	4.4	3.7	3.0	4.6	7.1	6.0	3.4	4.4	4.8	4.0	2.6	1.9	2.2
24. Tax burden	10.6	9.2	5.5	10.9	3.2	4.4	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	3.9	1.5	1.9	2.3
25. Net lending (+) or net borrowing (-)	0.5	-1.4	0.5	5.2	-0.2	0.4	1.3	1.2	-1.0	-6.7	-0.1	1.6	-1.1	-0.4	-0.6	-0.2	0.1

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
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	2.1	2.5	3.2	3.3	3.2
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	1.3	1.2	1.2
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
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	1.1	1.0	1.5	2.5
(% 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	2.1	2.5	3.2	3.3	3.2
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	-0.6	-0.6	-0.9	-1.5
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	0.9	0.9	0.9	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	-6.5	-5.6	1.2	1.3	-0.4	0.7	1.3	1.9	2.1	2.1
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	0.7	0.7	0.3	-0.3
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	0.9	0.9	0.9	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	2.9	3.5	3.3	2.2
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	55.8	59.3	62.6	64.8

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 20A

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

EA-19	(Mrd EUR)																
	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	:	:	1145.00	1202.00	1185.00	1139.00	1187	1232	1267	1285	1326	1359	1410
2. Current taxes on income and wealth	:	:	:	:	:	:	1069.00	1163.00	1180.00	1060.00	1086	1142	1201	1239	1261	1298	1339
3. Social contributions	:	:	:	:	:	:	1307.00	1363.00	1417.00	1414.00	1440	1483	1509	1535	1569	1593	1628
4. Of which actual social contributions	:	:	:	:	:	:	1212.00	1263.00	1313.00	1305.00	1328	1369	1395	1419	1452	1475	1509
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	528	530
6. Total current revenue	:	:	:	:	:	:	3920.00	4152.00	4237.00	4077.00	4189	4351	4478	4574	4670	4778	4908
7. Government consumption expenditure	:	:	:	:	:	:	1759.00	1829.00	1925.00	2010.00	2038	2052	2065	2095	2127	2156	2204
8. Collective consumption	:	:	:	:	:	:	680.00	702.00	740.00	769.00	775	778	785	794	799	809	826
9. Social transfers in kind	:	:	:	:	:	:	1079.00	1127.00	1185.00	1241.00	1264	1274	1281	1300	1328	1347	1379
10. Compensation of employees	:	:	:	:	:	:	899.00	929.00	972.00	1008.00	1020	1022	1019	1029	1042	1054	1070
11. Intermediate consumption	:	:	:	:	:	:	424.00	448.00	476.00	503.00	513	517	521	529	533	542	555
12. Social transfers other than in kind	:	:	:	:	:	:	1374.00	1418.00	1482.00	1582.00	1621	1641	1680	1720	1756	1795	1836
13. Social transfers in kind via market producers	:	:	:	:	:	:	443.00	462.00	487.00	516.00	529	538	547	561	579	597	618
14. Interest	:	:	:	:	:	:	251.00	268.00	282.00	259.00	261	291	296	277	267	255	257
15. Subsidies	:	:	:	:	:	:	104.00	110.00	115.00	133.00	136	134	131	133	148	154	158
16. Other current expenditure	:	:	:	:	:	:	204.00	211.00	226.00	229.00	237	240	245	262	260	269	276
17. Total current expenditure	:	:	:	:	:	:	3699.00	3847.00	4041.00	4231.00	4317	4382	4439	4510	4585	4666	4770
18. Gross saving	:	:	:	:	:	:	221.00	305.00	196.00	-155.00	-128	-31	39	64	85	111	138
19. Capital transfers received	:	:	:	:	:	:	43.00	43.00	37.00	44.00	37	43	43	49	46	47	46
20. Total revenue	:	:	:	:	:	:	3963.00	4196.00	4275.00	4120.00	4226	4394	4520	4623	4715	4824	4953
21. Gross fixed capital formation	:	:	:	:	:	:	280.00	301.00	319.00	334.00	323	305	285	279	274	272	273
22. Other capital expenditure	:	:	:	:	:	:	113.00	104.00	118.00	132.00	171	113	152	121	103	96	97
23. Total expenditure	:	:	:	:	:	:	4092.00	4253.00	4478.00	4697.00	4811	4800	4875	4910	4961	5034	5139
24. Tax burden	:	:	:	:	:	:	3454.00	3658.00	3707.00	3536.00	3627	3774	3889	3975	4073	4176	4302
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-129.00	-57.00	-204.00	-577.00	-585	-406	-355	-286	-246	-210	-186

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	:	:	12.9	12.8	12.3	12.3	12.4	12.6	12.9	12.9	13.1	13.1	13.2
2. Current taxes on income and wealth	:	:	:	:	:	:	12.0	12.4	12.3	11.4	11.4	11.7	12.2	12.5	12.5	12.5	12.5
3. Social contributions	:	:	:	:	:	:	14.7	14.5	14.7	15.2	15.1	15.1	15.3	15.5	15.4	15.4	15.2
4. Of which actual social contributions	:	:	:	:	:	:	13.6	13.4	13.6	14.1	13.9	14.0	14.2	14.3	14.4	14.2	14.1
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	5.1	4.9
6. Total current revenue	:	:	:	:	:	:	44.1	44.2	44.0	43.9	43.9	44.4	45.5	46.1	46.2	46.1	45.8
7. Government consumption expenditure	:	:	:	:	:	:	19.8	19.5	20.0	21.6	21.4	20.9	21.0	21.1	21.0	20.8	20.6
8. Collective consumption	:	:	:	:	:	:	7.6	7.5	7.7	8.3	8.1	7.9	8.0	8.0	7.9	7.8	7.7
9. Social transfers in kind	:	:	:	:	:	:	12.1	12.0	12.3	13.4	13.2	13.0	13.0	13.1	13.1	13.0	12.9
10. Compensation of employees	:	:	:	:	:	:	10.1	9.9	10.1	10.9	10.7	10.4	10.4	10.4	10.3	10.2	10.0
11. Intermediate consumption	:	:	:	:	:	:	4.8	4.8	4.9	5.4	5.4	5.3	5.3	5.3	5.3	5.2	5.2
12. Social transfers other than in kind	:	:	:	:	:	:	15.4	15.1	15.4	17.0	17.0	16.7	17.1	17.3	17.4	17.3	17.1
13. Social transfers in kind via market producers	:	:	:	:	:	:	5.0	4.9	5.1	5.6	5.5	5.5	5.6	5.6	5.7	5.8	5.8
14. Interest	:	:	:	:	:	:	2.8	2.9	2.9	2.8	2.7	3.0	3.0	2.8	2.6	2.5	2.4
15. Subsidies	:	:	:	:	:	:	1.2	1.2	1.2	1.4	1.4	1.4	1.3	1.3	1.5	1.5	1.5
16. Other current expenditure	:	:	:	:	:	:	2.3	2.2	2.4	2.5	2.5	2.4	2.5	2.6	2.6	2.6	2.6
17. Total current expenditure	:	:	:	:	:	:	41.6	41.0	42.0	45.6	45.2	44.7	45.1	45.4	45.3	45.0	44.5
18. Gross saving	:	:	:	:	:	:	2.5	3.2	2.0	-1.7	-1.3	-0.3	0.4	0.6	0.8	1.1	1.3
19. Capital transfers received	:	:	:	:	:	:	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.5	0.5	0.4	0.4
20. Total revenue	:	:	:	:	:	:	44.6	44.7	44.4	44.4	44.3	44.8	45.9	46.6	46.6	46.6	46.2
21. Gross fixed capital formation	:	:	:	:	:	:	3.1	3.2	3.3	3.6	3.4	3.1	2.9	2.8	2.7	2.6	2.5
22. Other capital expenditure	:	:	:	:	:	:	1.3	1.1	1.2	1.4	1.8	1.1	1.5	1.2	1.0	0.9	0.9
23. Total expenditure	:	:	:	:	:	:	46.0	45.3	46.5	50.6	50.4	49.0	49.5	49.4	49.0	48.6	48.0
24. Tax burden	:	:	:	:	:	:	38.8	38.9	38.5	38.1	38.0	38.5	39.5	40.0	40.3	40.3	40.2
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-1.4	-0.6	-2.1	-6.2	-6.1	-4.1	-3.6	-2.9	-2.4	-2.0	-1.7

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	:	:	:	5.0	-1.4	-3.9	4.2	3.8	2.8	1.4	3.2	2.5	3.7
2. Current taxes on income and wealth	:	:	:	:	:	:	:	8.8	1.4	-10.1	2.4	5.2	5.2	3.2	1.7	3.0	3.2
3. Social contributions	:	:	:	:	:	:	:	4.3	3.9	-0.2	1.8	3.0	1.8	1.7	2.3	1.5	2.2
4. Of which actual social contributions	:	:	:	:	:	:	:	4.3	3.9	-0.6	1.8	3.1	1.8	1.8	2.3	1.5	2.3
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	0.5
6. Total current revenue	:	:	:	:	:	:	:	5.9	2.1	-3.8	2.8	3.9	2.9	2.2	2.1	2.3	2.7
7. Government consumption expenditure	:	:	:	:	:	:	:	4.0	5.2	4.4	1.4	0.7	0.6	1.4	1.5	1.4	2.2
8. Collective consumption	:	:	:	:	:	:	:	3.3	5.4	3.9	0.7	0.4	0.8	1.3	0.6	1.3	2.0
9. Social transfers in kind	:	:	:	:	:	:	:	4.4	5.1	4.7	1.9	0.8	0.5	1.6	2.1	1.4	2.4
10. Compensation of employees	:	:	:	:	:	:	:	3.4	4.6	3.7	1.1	0.3	-0.3	1.0	1.2	1.2	1.6
11. Intermediate consumption	:	:	:	:	:	:	:	5.8	6.3	5.6	2.1	0.6	0.8	1.5	0.8	1.7	2.3
12. Social transfers other than in kind	:	:	:	:	:	:	:	3.2	4.5	6.8	2.4	1.2	2.4	2.4	2.1	2.2	2.3
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	4.3	5.4	5.8	2.6	1.7	1.7	2.5	3.3	3.1	3.6
14. Interest	:	:	:	:	:	:	:	7.1	5.2	-8.3	0.8	11.4	1.7	-6.6	-3.4	-4.4	0.5
15. Subsidies	:	:	:	:	:	:	:	5.3	4.4	16.2	1.8	-1.4	-2.1	1.6	11.1	4.0	2.6
16. Other current expenditure 1)	:	:	:	:	:	:	:	-0.1	0.1	0.1	0.0	0.0	0.0	0.1	-0.1	0.0	0.0
17. Total current expenditure	:	:	:	:	:	:	:	4.0	5.0	4.7	2.0	1.5	1.3	1.6	1.7	1.8	2.2
18. Gross saving 1)	:	:	:	:	:	:	:	0.8	-1.2	-3.7	0.3	1.0	0.7	0.2	0.2	0.2	0.2
19. Capital transfers received	:	:	:	:	:	:	:	0.5	-14.2	17.0	-15.8	16.3	-0.1	15.7	-7.5	2.1	-1.7
20. Total revenue	:	:	:	:	:	:	:	5.9	1.9	-3.6	2.6	4.0	2.9	2.3	2.0	2.3	2.7
21. Gross fixed capital formation	:	:	:	:	:	:	:	7.6	6.0	4.7	-3.5	-5.6	-6.4	-2.1	-1.9	-0.7	0.3
22. Other capital expenditure 1)	:	:	:	:	:	:	:	-0.2	0.1	0.2	0.4	-0.6	0.4	-0.3	-0.2	-0.1	0.0
23. Total expenditure	:	:	:	:	:	:	:	3.9	5.3	4.9	2.4	-0.2	1.6	0.7	1.1	1.5	2.1
24. Tax burden	:	:	:	:	:	:	:	5.9	1.3	-4.6	2.6	4.0	3.0	2.2	2.5	2.5	3.0
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	0.8	-1.5	-4.1	0.1	2.0	0.5	0.7	0.5	0.4	0.3

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	:	:	:	:	:	:	1.4	0.6	2.1	6.2	6.1	4.1	3.6	2.9	2.4	2.0	1.7
2. Interest payments (% of GDP)	:	:	:	:	:	:	2.8	2.9	2.9	2.8	2.7	3.0	3.0	2.8	2.6	2.5	2.4
3. Implicit interest rate 2)	:	:	:	:	:	:	:	4.5	4.6	3.9	3.6	3.6	3.5	3.1	2.9	2.7	2.6
4. Nominal GDP growth rate	5.3	4.6	3.4	2.9	4.2	3.6	5.2	5.6	2.5	-3.6	2.8	2.7	0.4	0.9	1.9	2.4	3.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	:	:	:	:	:	:	1.4	0.6	2.1	6.2	6.1	4.1	3.6	2.9	2.4	2.0	1.7
6. Contribution of nominal GDP growth	:	:	:	:	:	:	:	-3.6	-1.6	2.5	-2.1	-2.2	-0.4	-0.8	-1.7	-2.2	-3.1
7. Stock-flow adjustment 3)	:	:	:	:	:	:	:	0.6	3.1	1.1	1.5	0.6	1.3	0.1	0.3	0.0	-0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	:	:	:	:	:	:	-1.4	-2.2	-0.8	3.4	3.4	1.2	0.6	0.1	-0.2	-0.4	-0.7
9. Snow-ball effect	:	:	:	:	:	:	:	-0.7	1.4	5.3	0.6	0.7	2.7	1.9	0.9	0.2	-0.7
10. Stock-flow adjustment 3)	:	:	:	:	:	:	:	0.6	3.1	1.1	1.5	0.6	1.3	0.1	0.3	0.0	-0.1
(% of GDP)																	
11. Change in gross debt 5)	:	:	:	:	:	:	:	-2.4	3.6	9.8	5.5	2.6	4.6	2.2	1.0	-0.2	-1.5
12. Level of gross debt (end of year)	:	:	:	:	:	:	67.4	65.0	68.6	78.4	83.9	86.5	91.1	93.2	94.2	94.0	92.5

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 21A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Bulgaria****(Mrd BGN)**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	3.78	4.07	4.18	5.20	6.50	7.56	8.93	10.14	12.19	10.42	10.56	11.04	11.96	12.30	12.18	12.31	12.62
2. Current taxes on income and wealth	1.86	2.24	2.07	2.15	2.29	2.12	2.47	4.59	4.25	3.83	3.62	3.71	3.84	4.19	4.39	4.51	4.61
3. Social contributions	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.97	5.42	5.60	6.06	6.45	6.57	6.73
4. Of which actual social contributions	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.97	5.42	5.60	6.06	6.45	6.57	6.73
5. Other current revenue, including sales	2.63	3.46	3.41	2.82	3.30	3.44	3.02	4.02	5.45	5.28	4.35	4.44	4.87	5.68	4.70	4.75	4.86
6. Total current revenue	11.24	12.74	12.82	13.86	16.17	17.54	18.71	23.64	27.28	24.80	23.50	24.61	26.27	28.22	27.71	28.14	28.82
7. Government consumption expenditure	5.12	5.59	6.15	7.01	7.60	8.22	9.20	10.26	11.76	11.31	11.39	11.78	12.05	13.25	14.04	14.15	14.52
8. Collective consumption	2.87	2.88	3.13	3.53	3.95	4.41	4.89	5.66	6.48	6.21	5.73	5.83	6.00	6.76	6.85	6.98	7.20
9. Social transfers in kind	2.26	2.71	3.02	3.47	3.65	3.81	4.31	4.60	5.28	5.10	5.66	5.95	6.05	6.49	7.19	7.17	7.32
10. Compensation of employees	2.80	2.63	3.13	3.63	4.00	4.29	4.53	5.32	6.36	6.79	6.71	6.91	7.04	7.71	7.96	7.90	8.12
11. Intermediate consumption	2.25	2.18	2.75	2.94	3.27	3.83	3.79	4.53	5.00	4.24	4.23	4.40	4.40	4.65	4.64	4.70	4.77
12. Social transfers other than in kind	3.39	3.56	3.95	4.03	4.46	4.81	5.27	5.76	7.01	8.27	8.86	8.92	9.08	9.74	10.23	10.48	10.76
13. Social transfers in kind via market producers	0.10	0.82	0.47	0.55	0.52	0.51	0.56	0.72	1.06	1.10	1.16	1.40	1.47	1.56	2.03	2.08	2.13
14. Interest	1.14	1.29	0.75	0.80	0.76	0.73	0.69	0.71	0.61	0.53	0.52	0.58	0.66	0.61	0.60	0.79	0.84
15. Subsidies	0.28	0.29	0.29	0.36	0.39	0.35	0.37	0.50	0.80	0.81	0.85	0.73	0.73	1.07	0.97	0.81	0.88
16. Other current expenditure	0.25	0.39	0.46	0.39	0.52	0.78	0.57	1.17	1.91	3.11	0.87	1.24	1.50	1.80	1.53	1.52	1.54
17. Total current expenditure	10.21	11.16	11.80	12.69	13.92	15.29	15.79	18.71	22.75	24.84	23.19	24.19	24.87	27.14	27.96	28.28	29.04
18. Gross saving	1.03	1.58	1.02	1.17	2.25	2.25	2.92	4.93	4.53	-0.04	0.31	0.42	1.40	1.08	-0.25	-0.14	-0.22
19. Capital transfers received	0.03	0.04	0.04	0.06	0.09	0.13	0.22	0.90	0.77	0.86	1.04	0.98	1.36	1.81	2.19	2.18	1.89
20. Total revenue	11.27	12.78	12.87	13.93	16.25	17.68	18.93	24.54	28.05	25.66	24.54	25.59	27.63	30.04	29.91	30.32	30.71
21. Gross fixed capital formation	1.09	1.20	1.16	1.19	1.41	1.73	2.23	3.32	4.06	3.62	3.43	2.76	2.80	3.32	4.10	3.99	3.42
22. Other capital expenditure	0.12	0.10	0.30	0.19	0.18	0.18	-0.06	1.81	0.09	0.17	0.25	0.23	0.48	0.27	0.19	0.49	0.75
23. Total expenditure	11.42	12.46	13.26	14.07	15.51	17.20	17.96	23.84	26.90	28.62	26.87	27.18	28.15	30.73	32.24	32.76	33.21
24. Tax burden	8.64	9.33	9.46	11.11	12.96	14.22	15.91	20.05	22.36	19.82	19.45	20.46	21.80	22.68	23.41	23.79	24.37
25. Net lending (+) or net borrowing (-)	-0.15	0.32	-0.39	-0.14	0.74	0.47	0.97	0.70	1.16	-2.96	-2.33	-1.59	-0.52	-0.69	-2.34	-2.44	-2.49

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))**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	13.3	13.0	12.3	14.2	15.9	16.4	17.0	16.3	17.1	14.8	14.7	14.1	14.9	15.3	14.8	14.8	14.9
2. Current taxes on income and wealth	6.6	7.2	6.1	5.9	5.6	4.6	4.7	7.4	6.0	5.4	5.0	4.7	4.8	5.2	5.3	5.4	5.4
3. Social contributions	10.5	9.5	9.4	10.1	10.0	9.6	8.2	7.8	7.6	7.5	6.9	6.9	7.0	7.5	7.8	7.9	7.9
4. Of which actual social contributions	10.5	9.5	9.4	10.1	10.0	9.6	8.2	7.8	7.6	7.5	6.9	6.9	7.0	7.5	7.8	7.9	7.9
5. Other current revenue, including sales	9.3	11.1	10.0	7.7	8.1	7.5	5.7	6.4	7.6	7.5	6.0	5.7	6.1	7.1	5.7	5.7	5.7
6. Total current revenue	39.6	40.8	37.8	37.9	39.6	38.0	35.7	37.9	38.3	35.1	32.7	31.4	32.8	35.2	33.7	33.8	34.0
7. Government consumption expenditure	18.1	17.9	18.1	19.2	18.6	17.8	17.5	16.5	16.5	16.0	15.8	15.0	15.1	16.5	17.1	17.0	17.1
8. Collective consumption	10.1	9.2	9.2	9.7	9.7	9.6	9.3	9.1	9.1	8.8	8.0	7.4	7.5	8.4	8.3	8.4	8.5
9. Social transfers in kind	8.0	8.7	8.9	9.5	8.9	8.3	8.2	7.4	7.4	7.2	7.9	7.6	7.6	8.1	8.8	8.6	8.6
10. Compensation of employees	9.9	8.4	9.2	9.9	9.8	9.3	8.6	8.5	8.9	9.6	9.3	8.8	8.8	9.6	9.7	9.5	9.6
11. Intermediate consumption	7.9	7.0	8.1	8.1	8.0	8.3	7.2	7.3	7.0	6.0	5.9	5.6	5.5	5.8	5.6	5.6	5.6
12. Social transfers other than in kind	12.0	11.4	11.6	11.0	10.9	10.4	10.0	9.2	9.8	11.7	12.3	11.4	11.3	12.1	12.5	12.6	12.7
13. Social transfers in kind via market producers	0.3	2.6	1.4	1.5	1.3	1.1	1.1	1.2	1.5	1.6	1.6	1.8	1.8	1.9	2.5	2.5	2.5
14. Interest	4.0	4.1	2.2	2.2	1.9	1.6	1.3	1.1	0.9	0.8	0.7	0.7	0.8	0.8	0.7	1.0	1.0
15. Subsidies	1.0	0.9	0.8	1.0	1.0	0.8	0.7	0.8	1.1	1.1	1.2	0.9	0.9	1.3	1.2	1.0	1.0
16. Other current expenditure	0.9	1.2	1.4	1.1	1.3	1.7	1.1	1.9	2.7	4.4	1.2	1.6	1.9	2.2	1.9	1.8	1.8
17. Total current expenditure	36.0	35.7	34.8	34.7	34.1	33.2	30.1	30.0	31.9	35.2	32.3	30.8	31.1	33.8	34.0	34.0	34.2
18. Gross saving	3.6	5.1	3.0	3.2	5.5	4.9	5.6	7.9	6.3	-0.1	0.4	0.5	1.7	1.3	-0.3	-0.2	-0.3
19. Capital transfers received	0.1	0.1	0.1	0.2	0.2	0.3	0.4	1.4	1.1	1.2	1.4	1.3	1.7	2.3	2.7	2.6	2.2
20. Total revenue	39.8	40.9	37.9	38.1	39.8	38.3	36.1	39.4	39.3	36.4	34.1	32.6	34.5	37.4	36.4	36.4	36.2
21. Gross fixed capital formation	3.9	3.8	3.4	3.2	3.5	3.7	4.2	5.3	5.7	5.1	4.8	3.5	3.5	4.1	5.0	4.8	4.0
22. Other capital expenditure	0.4	0.3	0.9	0.5	0.4	0.4	-0.1	2.9	0.1	0.2	0.3	0.3	0.6	0.3	0.2	0.6	0.9
23. Total expenditure	40.3	39.9	39.1	38.5	38.0	37.3	34.2	38.2	37.7	40.6	37.4	34.7	35.2	38.3	39.2	39.3	39.1
24. Tax burden	30.5	29.8	27.9	30.4	31.7	30.8	30.3	32.2	31.4	28.1	27.0	26.1	27.2	28.2	28.5	28.6	28.7
25. Net lending (+) or net borrowing (-)	-0.5	1.0	-1.2	-0.4	1.8	1.0	1.8	1.1	1.6	-4.2	-3.2	-2.0	-0.7	-0.9	-2.8	-2.9	-2.9

Table 21C

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

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	7.6	2.6	24.6	25.0	16.2	18.0	13.6	20.2	-14.5	1.4	4.5	8.3	2.8	-1.0	1.1	2.6
2. Current taxes on income and wealth	20.6	-7.9	4.0	6.5	-7.5	16.8	85.7	-7.5	-9.7	-5.5	2.6	3.5	9.0	4.8	2.7	2.2
3. Social contributions	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	10.3	-2.2	-5.8	9.0	3.3	8.3	6.4	1.9	2.4
4. Of which actual social contributions	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	10.3	-2.2	-5.8	9.0	3.3	8.3	6.4	1.9	2.4
5. Other current revenue, including sales	31.3	-1.4	-17.3	17.0	4.5	-12.4	33.3	35.7	-3.2	-17.6	2.1	9.7	16.7	-17.3	1.2	2.3
6. Total current revenue	13.4	0.6	8.1	16.6	8.5	6.7	26.3	15.4	-9.1	-5.3	4.7	6.7	7.4	-1.8	1.5	2.4
7. Government consumption expenditure	9.1	10.0	14.0	8.5	8.0	12.0	11.5	14.6	-3.9	0.7	3.4	2.3	9.9	6.0	0.8	2.6
8. Collective consumption	0.4	8.7	13.0	11.8	11.6	11.0	15.6	14.5	-4.2	-7.8	1.8	3.0	12.6	1.4	1.8	3.2
9. Social transfers in kind	20.3	11.3	15.0	5.2	4.2	13.2	6.9	14.6	-3.4	11.1	5.1	1.7	7.3	10.7	-0.2	2.0
10. Compensation of employees	-6.1	18.8	16.2	10.0	7.4	5.6	17.4	19.5	6.7	-1.2	3.1	1.8	9.6	3.1	-0.7	2.8
11. Intermediate consumption	-3.1	26.0	7.1	11.0	17.2	-0.9	19.4	10.3	-15.2	-0.2	4.1	-0.1	5.9	-0.3	1.3	1.5
12. Social transfers other than in kind	5.0	11.0	1.9	10.7	7.8	9.7	9.3	21.6	18.0	7.1	0.8	1.8	7.2	5.1	2.4	2.7
13. Social transfers in kind via market producers	742.0	-42.6	17.5	-5.4	-3.3	10.6	28.0	47.8	3.9	5.6	20.7	4.4	6.6	30.0	2.2	2.4
14. Interest	13.0	-41.8	5.9	-4.7	-3.7	-5.6	2.6	-13.9	-13.1	-1.9	11.7	13.1	-6.8	-2.8	33.0	6.4
15. Subsidies	3.9	-0.9	23.9	9.5	-10.6	7.4	33.8	59.3	1.3	5.2	-14.5	0.5	46.0	-8.9	-16.5	8.5
16. Other current expenditure 1)	0.4	0.1	-0.3	0.2	0.4	-0.6	0.8	0.8	1.7	-3.2	0.4	0.3	0.4	-0.4	0.0	0.0
17. Total current expenditure	9.3	5.7	7.6	9.7	9.9	3.3	18.5	21.6	9.2	-6.6	4.3	2.8	9.1	3.0	1.2	2.7
18. Gross saving 1)	1.4	-2.0	0.2	2.3	-0.6	0.7	2.3	-1.6	-6.4	0.5	0.1	1.2	-0.4	-1.6	0.1	-0.1
19. Capital transfers received	23.6	7.1	51.2	34.1	56.4	65.2	304.3	-13.9	11.0	21.2	-5.9	38.5	33.5	20.9	-0.7	-13.2
20. Total revenue	13.4	0.7	8.2	16.7	8.7	7.1	29.6	14.3	-8.5	-4.4	4.3	8.0	8.7	-0.4	1.4	1.3
21. Gross fixed capital formation	9.7	-3.3	2.5	19.1	22.2	29.0	49.0	22.1	-10.9	-5.1	-19.7	1.5	18.8	23.2	-2.5	-14.5
22. Other capital expenditure 1)	-0.1	0.6	-0.4	-0.1	-0.1	-0.5	3.0	-2.8	0.1	0.1	0.0	0.3	-0.3	-0.1	0.4	0.3
23. Total expenditure	9.1	6.4	6.1	10.3	10.9	4.4	32.7	12.8	6.4	-6.1	1.2	3.6	9.2	4.9	1.6	1.4
24. Tax burden	7.9	1.4	17.4	16.6	9.7	11.9	26.1	11.5	-11.3	-1.9	5.2	6.5	4.0	3.2	1.6	2.5
25. Net lending (+) or net borrowing (-)	1.6	-2.2	0.8	2.2	-0.8	0.8	-0.7	0.5	-5.8	1.0	1.2	1.4	-0.2	-2.0	-0.1	0.0

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	0.5	-1.0	1.2	0.4	-1.8	-1.0	-1.8	-1.1	-1.6	4.2	3.2	2.0	0.7	0.9	2.8	2.9	2.9
2. Interest payments (% of GDP)	4.0	4.1	2.2	2.2	1.9	1.6	1.3	1.1	0.9	0.8	0.7	0.7	0.8	0.8	0.7	1.0	1.0
3. Implicit interest rate 2)	6.1	6.5	3.8	4.6	4.8	5.0	5.5	6.3	5.9	5.6	5.2	5.1	5.4	4.3	4.0	3.5	3.4
4. Nominal GDP growth rate	13.0	10.2	8.6	7.7	11.7	13.0	13.8	18.8	14.3	-1.0	1.9	9.1	2.1	0.3	2.3	1.4	1.9
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	0.5	-1.0	1.2	0.4	-1.8	-1.0	-1.8	-1.1	-1.6	4.2	3.2	2.0	0.7	0.9	2.8	2.9	2.9
6. Contribution of nominal GDP growth	-8.6	-6.5	-5.1	-3.7	-4.5	-4.1	-3.3	-3.4	-2.1	0.1	-0.3	-1.3	-0.3	-0.1	-0.4	-0.4	-0.6
7. Stock-flow adjustment 3)	3.0	1.4	-8.9	-4.5	-1.1	-3.8	-0.6	-0.2	0.4	-3.5	-1.2	-1.0	2.0	-0.4	6.8	-0.4	-1.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.5	-5.2	-1.1	-1.8	-3.7	-2.6	-3.2	-2.3	-2.5	3.4	2.5	1.3	-0.2	0.1	2.1	2.0	1.9
9. Snow-ball effect	-4.6	-2.4	-2.9	-1.5	-2.7	-2.6	-2.0	-2.2	-1.2	0.9	0.5	-0.6	0.5	0.7	0.3	0.6	0.4
10. Stock-flow adjustment 3)	3.0	1.4	-8.9	-4.5	-1.1	-3.8	-0.6	-0.2	0.4	-3.5	-1.2	-1.0	2.0	-0.4	6.8	-0.4	-1.0
(% of GDP)																	
11. Change in gross debt 5)	-5.1	-6.1	-12.8	-7.7	-7.4	-9.0	-5.8	-4.7	-3.3	0.9	1.8	-0.3	2.3	0.4	9.3	2.2	1.4
12. Level of gross debt (end of year)	70.1	64.0	51.2	43.5	36.1	27.1	21.3	16.6	13.3	14.2	15.9	15.7	18.0	18.3	27.6	29.8	31.2

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

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

3) Line 7 = line 10.

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

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

Table 22A

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

Czech Republic

(Mrd CZK)

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	180	261	270	287	333	351	361	404	416	424	441	480	501	526	517	535	555
2. Current taxes on income and wealth	140	203	224	247	268	275	295	330	306	271	262	275	275	286	307	318	334
3. Social contributions	226	367	398	421	453	482	525	577	599	560	578	592	600	606	628	649	671
4. Of which actual social contributions	225	367	398	421	452	482	524	576	599	559	577	592	599	606	628	649	671
5. Other current revenue, including sales	69	115	122	132	142	142	150	164	176	186	187	197	198	206	206	212	218
6. Total current revenue	614	946	1014	1088	1195	1250	1331	1476	1497	1441	1467	1544	1574	1625	1658	1715	1778
7. Government consumption expenditure	314	500	560	612	634	665	700	732	766	812	810	792	783	801	828	857	883
8. Collective consumption	156	257	277	307	308	335	357	370	388	404	402	382	371	385	392	408	415
9. Social transfers in kind	157	243	282	305	326	329	342	362	378	408	408	410	412	416	436	450	468
10. Compensation of employees	108	173	192	214	222	238	253	269	280	293	286	280	287	294	304	316	325
11. Intermediate consumption	93	140	162	184	184	189	205	212	222	230	227	219	198	207	211	215	218
12. Social transfers other than in kind	171	311	333	345	359	374	407	456	475	509	517	527	533	544	555	574	590
13. Social transfers in kind via market producers	75	127	145	153	163	170	174	187	199	219	222	228	233	234	249	258	267
14. Interest	16	24	29	29	33	35	36	41	40	49	53	53	58	55	56	54	55
15. Subsidies	40	64	56	68	59	55	61	62	64	76	79	99	100	109	116	118	122
16. Other current expenditure	18	26	29	27	44	54	59	67	74	75	81	83	85	89	90	94	98
17. Total current expenditure	521	867	947	1021	1065	1116	1195	1295	1354	1451	1465	1489	1493	1533	1582	1629	1675
18. Gross saving	94	79	67	67	130	134	136	181	143	-10	2	55	81	91	76	86	104
19. Capital transfers received	8	7	4	92	10	11	21	28	30	54	57	54	40	41	51	67	43
20. Total revenue	622	952	1018	1180	1206	1261	1352	1504	1528	1494	1524	1598	1614	1666	1709	1781	1822
21. Gross fixed capital formation	84	95	99	203	143	161	171	175	199	218	187	167	156	141	166	201	174
22. Other capital expenditure	213	127	140	134	80	86	65	61	59	42	47	51	122	39	46	41	44
23. Total expenditure	819	1089	1185	1359	1289	1362	1431	1531	1613	1711	1699	1707	1772	1713	1794	1871	1893
24. Tax burden	546	831	892	956	1057	1114	1187	1318	1328	1260	1287	1354	1382	1424	1458	1509	1567
25. Net lending (+) or net borrowing (-)	-196	-137	-168	-179	-83	-101	-79	-27	-85	-216	-175	-109	-158	-47	-85	-89	-71

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	11.4	10.2	10.1	10.2	10.9	10.8	10.3	10.6	10.4	10.8	11.1	11.9	12.4	12.9	12.1	12.0	12.0
2. Current taxes on income and wealth	8.9	7.9	8.4	8.8	8.7	8.4	8.4	8.6	7.6	6.9	6.6	6.8	6.8	7.0	7.2	7.1	7.2
3. Social contributions	14.3	14.3	14.9	15.0	14.8	14.8	15.0	15.1	14.9	14.3	14.6	14.7	14.8	14.8	14.7	14.6	14.5
4. Of which actual social contributions	14.3	14.3	14.9	15.0	14.8	14.8	15.0	15.0	14.9	14.2	14.6	14.7	14.8	14.8	14.7	14.6	14.4
5. Other current revenue, including sales	4.4	4.5	4.6	4.7	4.6	4.4	4.3	4.3	4.4	4.7	4.7	4.9	4.9	5.0	4.8	4.8	4.7
6. Total current revenue	38.9	36.9	37.9	38.8	39.1	38.4	38.0	38.5	37.3	36.7	37.1	38.4	38.9	39.8	38.9	38.5	38.3
7. Government consumption expenditure	19.9	19.5	20.9	21.8	20.7	20.4	20.0	19.1	19.1	20.7	20.5	19.7	19.3	19.6	19.4	19.3	19.0
8. Collective consumption	9.9	10.0	10.4	11.0	10.1	10.3	10.2	9.6	9.7	10.3	10.2	9.5	9.2	9.4	9.2	9.2	8.9
9. Social transfers in kind	10.0	9.5	10.6	10.9	10.7	10.1	9.8	9.4	9.4	10.4	10.3	10.2	10.2	10.2	10.2	10.1	10.1
10. Compensation of employees	6.8	6.7	7.2	7.6	7.3	7.3	7.2	7.0	7.0	7.5	7.2	7.0	7.1	7.2	7.1	7.1	7.0
11. Intermediate consumption	5.9	5.5	6.1	6.6	6.0	5.8	5.8	5.5	5.5	5.9	5.7	5.4	4.9	5.1	4.9	4.8	4.7
12. Social transfers other than in kind	10.8	12.1	12.4	12.3	11.8	11.5	11.6	11.9	11.8	13.0	13.1	13.1	13.2	13.3	13.0	12.9	12.7
13. Social transfers in kind via market producers	4.7	5.0	5.4	5.5	5.3	5.2	4.9	4.9	4.9	5.6	5.6	5.7	5.8	5.7	5.8	5.8	5.8
14. Interest	1.0	0.9	1.1	1.0	1.1	1.1	1.0	1.1	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.2	1.2
15. Subsidies	2.6	2.5	2.1	2.4	1.9	1.7	1.8	1.6	1.6	1.9	2.0	2.5	2.5	2.7	2.7	2.7	2.6
16. Other current expenditure	1.1	1.0	1.1	1.0	1.4	1.6	1.7	1.7	1.8	1.9	2.0	2.1	2.1	2.2	2.1	2.1	2.1
17. Total current expenditure	33.0	33.8	35.4	36.5	34.8	34.2	34.1	33.8	33.7	37.0	37.0	37.0	36.9	37.5	37.1	36.6	36.1
18. Gross saving	5.9	3.1	2.5	2.4	4.3	4.1	3.9	4.7	3.6	-0.3	0.1	1.4	2.0	2.2	1.8	1.9	2.2
19. Capital transfers received	0.5	0.3	0.1	3.3	0.3	0.3	0.6	0.7	0.8	1.4	1.4	1.3	1.0	1.0	1.2	1.5	0.9
20. Total revenue	39.4	37.2	38.0	42.1	39.4	38.7	38.5	39.3	38.1	38.1	38.6	39.7	39.9	40.8	40.1	40.0	39.3
21. Gross fixed capital formation	5.3	3.7	3.7	7.3	4.7	4.9	4.9	4.6	5.0	5.5	4.7	4.1	3.9	3.5	3.9	4.5	3.8
22. Other capital expenditure	13.5	5.0	5.2	4.8	2.6	2.6	1.9	1.6	1.5	1.1	1.2	1.3	3.0	0.9	1.1	0.9	0.9
23. Total expenditure	51.8	42.5	44.3	48.5	42.1	41.8	40.8	40.0	40.2	43.6	43.0	42.4	43.8	41.9	42.0	42.0	40.8
24. Tax burden	34.5	32.4	33.4	34.1	34.6	34.2	33.8	34.4	33.1	32.1	32.5	33.7	34.1	34.8	34.2	33.9	33.8
25. Net lending (+) or net borrowing (-)	-12.4	-5.3	-6.3	-6.4	-2.7	-3.1	-2.3	-0.7	-2.1	-5.5	-4.4	-2.7	-3.9	-1.2	-2.0	-2.0	-1.5

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	13.5	4.4	3.4	6.5	16.1	5.4	2.9	12.0	3.0	1.9	3.9	9.0	4.3	4.9	-1.7	3.6	3.7
2. Current taxes on income and wealth	0.1	13.1	10.2	10.2	8.3	2.8	7.4	11.9	-7.4	-11.4	-3.4	5.0	0.0	4.2	7.2	3.5	5.1
3. Social contributions	14.2	7.2	8.5	5.9	7.4	6.5	8.8	9.9	3.9	-6.6	3.2	2.5	1.3	1.1	3.6	3.3	3.4
4. Of which actual social contributions	14.2	7.3	8.5	5.9	7.4	6.5	8.9	9.9	3.9	-6.7	3.3	2.5	1.3	1.1	3.7	3.3	3.4
5. Other current revenue, including sales	16.0	15.0	6.3	8.4	7.1	0.0	5.7	9.6	7.0	5.5	0.6	5.3	0.7	4.1	-0.1	3.1	2.6
6. Total current revenue	11.0	8.5	7.2	7.3	9.9	4.6	6.5	10.9	1.5	-3.8	1.8	5.3	1.9	3.2	2.0	3.4	3.7
7. Government consumption expenditure	11.2	8.1	12.0	9.3	3.7	4.8	5.3	4.6	4.6	6.0	-0.3	-2.2	-1.2	2.4	3.3	3.5	3.0
8. Collective consumption	9.9	7.3	8.0	10.7	0.4	8.8	6.6	3.4	5.0	4.1	-0.5	-4.8	-3.0	3.8	1.8	3.9	1.8
9. Social transfers in kind	12.5	9.0	16.2	7.8	7.0	1.0	4.0	5.7	4.3	8.0	0.0	0.4	0.5	1.1	4.7	3.2	4.0
10. Compensation of employees	17.6	11.8	10.8	11.9	3.7	7.1	6.1	6.4	4.1	4.7	-2.5	-2.0	2.3	2.6	3.5	3.9	2.8
11. Intermediate consumption	-0.4	6.0	15.6	13.6	0.0	2.8	8.0	3.7	4.8	3.6	-1.5	-3.4	-9.6	4.8	1.7	1.9	1.4
12. Social transfers other than in kind	17.3	6.3	6.8	3.8	4.1	4.2	8.7	12.1	4.1	7.1	1.7	1.8	1.2	2.1	2.0	3.3	2.8
13. Social transfers in kind via market producers	18.0	10.4	13.9	5.5	6.7	4.0	2.1	7.8	6.1	10.3	1.5	2.3	2.4	0.5	6.4	3.5	3.5
14. Interest	29.1	31.2	23.9	-0.8	12.1	7.4	3.4	13.0	-2.3	21.3	7.8	0.7	9.1	-4.8	2.4	-3.5	1.2
15. Subsidies	-2.7	6.9	-12.5	20.4	-12.4	-7.3	11.6	1.6	2.8	18.9	3.7	25.6	0.4	9.7	6.3	1.9	3.2
16. Other current expenditure 1)	0.4	-0.1	0.1	-0.1	0.5	0.2	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.1	-0.1	0.0	0.0
17. Total current expenditure	14.2	8.2	9.2	7.9	4.3	4.8	7.1	8.3	4.6	7.1	1.0	1.7	0.3	2.7	3.2	3.0	2.8
18. Gross saving 1)	-1.1	0.1	-0.6	-0.1	1.9	-0.1	-0.2	0.8	-1.2	-3.8	0.3	1.3	0.6	0.2	-0.5	0.1	0.3
19. Capital transfers received	-59.3	86.2	-44.1	2347.9	-88.6	5.6	86.8	37.6	6.8	77.1	6.1	-5.8	-26.3	3.0	25.4	30.0	-35.0
20. Total revenue	10.1	8.8	6.8	15.9	2.2	4.6	7.2	11.3	1.6	-2.2	2.0	4.8	1.0	3.2	2.6	4.2	2.3
21. Gross fixed capital formation	0.5	-3.8	3.8	105.2	-29.7	12.5	6.1	2.4	13.9	9.2	-14.0	-11.0	-6.2	-9.7	17.4	21.2	-13.2
22. Other capital expenditure 1)	-10.1	2.6	0.3	-0.4	-2.2	0.0	-0.8	-0.3	-0.1	-0.4	0.1	0.1	1.7	-2.1	0.1	-0.2	0.0
23. Total expenditure	-9.5	13.8	8.8	14.7	-5.2	5.7	5.0	7.0	5.3	6.1	-0.7	0.5	3.8	-3.3	4.7	4.3	1.2
24. Tax burden	10.4	7.7	7.3	7.2	10.6	5.4	6.5	11.0	0.8	-5.2	2.1	5.3	2.0	3.0	2.4	3.5	3.9
25. Net lending (+) or net borrowing (-)	9.4	-1.9	-0.9	-0.1	3.7	-0.4	0.9	1.6	-1.4	-3.4	1.1	1.7	-1.2	2.7	-0.8	0.0	0.5

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	3.5	5.3	6.3	6.4	2.7	3.1	2.3	0.7	2.1	5.5	4.4	2.7	3.9	1.2	2.0	2.0	1.5
2. Interest payments (% of GDP)	0.8	0.9	1.1	1.0	1.1	1.1	1.0	1.1	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.2	1.2
3. Implicit interest rate 2)	5.3	5.9	5.0	4.2	4.2	4.0	4.0	4.2	3.8	4.2	3.9	3.5	3.6	3.0	3.1	3.0	3.0
4. Nominal GDP growth rate	6.0	8.0	4.4	4.7	9.2	6.6	7.6	9.3	4.8	-2.3	0.8	1.7	0.6	1.0	4.4	4.4	4.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.5	5.3	6.3	6.4	2.7	3.1	2.3	0.7	2.1	5.5	4.4	2.7	3.9	1.2	2.0	2.0	1.5
6. Contribution of nominal GDP growth	-0.9	-1.3	-1.0	-1.2	-2.4	-1.7	-2.0	-2.4	-1.3	0.7	-0.3	-0.7	-0.2	-0.4	-1.9	-1.8	-1.7
7. Stock-flow adjustment 3)	-0.8	1.7	-2.2	-3.0	0.0	-1.8	-0.4	1.6	0.0	-0.8	0.0	-0.3	1.0	-0.3	-2.5	-1.3	0.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.7	4.4	5.2	5.4	1.6	2.0	1.2	-0.4	1.1	4.3	3.1	1.4	2.5	-0.2	0.7	0.8	0.3
9. Snow-ball effect	-0.1	-0.3	0.1	-0.1	-1.3	-0.7	-1.0	-1.3	-0.3	1.9	1.1	0.7	1.2	0.9	-0.6	-0.6	-0.5
10. Stock-flow adjustment 3)	-0.8	1.7	-2.2	-3.0	0.0	-1.8	-0.4	1.6	0.0	-0.8	0.0	-0.3	1.0	-0.3	-2.5	-1.3	0.3
(% of GDP)																	
11. Change in gross debt 5)	1.8	5.8	3.1	2.2	0.3	-0.4	-0.1	-0.1	0.9	5.4	4.1	1.7	4.7	0.5	-2.5	-1.1	0.2
12. Level of gross debt (end of year)	17.0	22.8	25.9	28.1	28.5	28.0	27.9	27.8	28.7	34.1	38.2	39.9	44.6	45.0	42.6	41.5	41.6

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 23A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Denmark****(Mrd DKK)**

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	169	221	291	303	296	281	293	301	309	316	319	326	336
2. Current taxes on income and wealth	:	:	:	:	310	389	485	498	503	488	517	525	552	577	647	601	583
3. Social contributions	:	:	:	:	18	31	24	24	24	23	24	25	23	21	20	21	21
4. Of which actual social contributions	:	:	:	:	12	25	19	18	18	18	19	20	18	16	16	16	16
5. Other current revenue, including sales	:	:	:	:	71	80	120	122	139	131	140	147	144	141	134	130	127
6. Total current revenue	:	:	:	:	569	722	920	947	962	924	974	997	1028	1055	1120	1077	1067
7. Government consumption expenditure	:	:	:	:	249	317	407	423	452	481	496	491	502	504	513	523	532
8. Collective consumption	:	:	:	:	79	103	126	131	140	147	149	146	151	149	149	154	160
9. Social transfers in kind	:	:	:	:	170	214	281	293	312	334	346	344	351	355	364	368	372
10. Compensation of employees	:	:	:	:	167	206	259	267	281	302	313	310	314	317	324	325	331
11. Intermediate consumption	:	:	:	:	74	100	136	139	154	166	171	170	178	178	182	184	180
12. Social transfers other than in kind	:	:	:	:	202	216	256	258	264	286	313	319	328	336	341	352	364
13. Social transfers in kind via market producers	:	:	:	:	13	16	25	27	29	29	30	30	30	29	30	31	31
14. Interest	:	:	:	:	61	50	30	28	26	33	34	36	34	33	30	29	26
15. Subsidies	:	:	:	:	23	26	30	33	32	37	37	39	41	41	43	41	41
16. Other current expenditure	:	:	:	:	33	44	55	58	58	63	62	62	68	68	68	69	69
17. Total current expenditure	:	:	:	:	572	658	791	809	843	915	960	966	993	1002	1017	1031	1042
18. Gross saving	:	:	:	:	-4	64	129	138	119	9	15	31	35	53	103	46	25
19. Capital transfers received	:	:	:	:	1	3	2	2	4	2	3	7	1	2	2	4	3
20. Total revenue	:	:	:	:	569	724	922	950	965	925	977	1004	1029	1057	1123	1081	1070
21. Gross fixed capital formation	:	:	:	:	30	37	49	53	54	54	60	61	72	70	75	76	76
22. Other capital expenditure	:	:	:	:	5	5	-2	0	11	5	7	15	32	4	6	5	4
23. Total expenditure	:	:	:	:	607	699	838	862	908	974	1026	1042	1098	1077	1099	1111	1123
24. Tax burden	:	:	:	:	493	639	799	824	824	791	832	850	882	913	985	947	939
25. Net lending (+) or net borrowing (-)	:	:	:	:	-38	25	84	87	57	-48	-49	-38	-68	-20	24	-30	-53

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))**

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	16.3	16.7	17.3	17.4	16.5	16.4	16.3	16.4	16.6	16.8	16.6	16.5	16.4
2. Current taxes on income and wealth	:	:	:	:	29.9	29.3	28.8	28.6	28.0	28.5	28.7	28.6	29.6	30.6	33.7	30.4	28.5
3. Social contributions	:	:	:	:	1.7	2.4	1.4	1.4	1.3	1.4	1.4	1.3	1.2	1.1	1.1	1.0	1.0
4. Of which actual social contributions	:	:	:	:	1.1	1.9	1.1	1.1	1.0	1.0	1.1	1.1	1.0	0.9	0.8	0.8	0.8
5. Other current revenue, including sales	:	:	:	:	6.9	6.1	7.1	7.0	7.7	7.6	7.8	8.0	7.7	7.5	7.0	6.6	6.2
6. Total current revenue	:	:	:	:	54.8	54.4	54.7	54.5	53.5	53.9	54.2	54.4	55.1	55.9	58.4	54.6	52.2
7. Government consumption expenditure	:	:	:	:	24.1	23.9	24.2	24.3	25.2	28.1	27.6	26.8	26.9	26.7	26.8	26.5	26.0
8. Collective consumption	:	:	:	:	7.6	7.7	7.5	7.5	7.8	8.6	8.3	8.0	8.1	7.9	7.8	7.8	7.8
9. Social transfers in kind	:	:	:	:	16.4	16.1	16.7	16.8	17.4	19.5	19.3	18.8	18.8	18.8	19.0	18.7	18.2
10. Compensation of employees	:	:	:	:	16.1	15.5	15.4	15.3	15.6	17.6	17.4	16.9	16.8	16.8	16.9	16.5	16.2
11. Intermediate consumption	:	:	:	:	7.1	7.5	8.1	8.0	8.6	9.7	9.5	9.3	9.5	9.4	9.5	9.3	8.8
12. Social transfers other than in kind	:	:	:	:	19.5	16.3	15.2	14.8	14.7	16.7	17.4	17.4	17.6	17.8	17.8	17.9	17.8
13. Social transfers in kind via market producers	:	:	:	:	1.3	1.2	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.6	1.5	1.5	1.5
14. Interest	:	:	:	:	5.8	3.7	1.8	1.6	1.4	1.9	1.9	2.0	1.8	1.7	1.6	1.5	1.3
15. Subsidies	:	:	:	:	2.2	2.0	1.8	1.9	1.8	2.2	2.0	2.1	2.2	2.2	2.2	2.1	2.0
16. Other current expenditure	:	:	:	:	3.2	3.3	3.3	3.3	3.2	3.6	3.4	3.4	3.6	3.6	3.6	3.5	3.4
17. Total current expenditure	:	:	:	:	55.2	49.6	47.0	46.5	46.9	53.4	53.4	52.7	53.2	53.1	53.0	52.3	51.0
18. Gross saving	:	:	:	:	-0.3	4.8	7.7	7.9	6.6	0.5	0.8	1.7	1.9	2.8	5.4	2.3	1.2
19. Capital transfers received	:	:	:	:	0.1	0.2	0.1	0.1	0.2	0.1	0.2	0.4	0.1	0.1	0.1	0.2	0.1
20. Total revenue	:	:	:	:	54.9	54.6	54.8	54.6	53.7	54.0	54.3	54.8	55.1	56.0	58.5	54.8	52.3
21. Gross fixed capital formation	:	:	:	:	2.9	2.8	2.9	3.0	3.0	3.1	3.3	3.3	3.9	3.7	3.9	3.8	3.7
22. Other capital expenditure	:	:	:	:	0.5	0.3	-0.1	0.0	0.6	0.3	0.4	0.8	1.7	0.2	0.3	0.3	0.2
23. Total expenditure	:	:	:	:	58.5	52.7	49.8	49.6	50.5	56.8	57.1	56.8	58.8	57.1	57.2	56.3	54.9
24. Tax burden	:	:	:	:	47.6	48.1	47.5	47.4	45.8	46.2	46.3	46.3	47.3	48.4	51.3	48.0	45.9
25. Net lending (+) or net borrowing (-)	:	:	:	:	-3.6	1.9	5.0	5.0	3.2	-2.8	-2.7	-2.1	-3.7	-1.1	1.2	-1.5	-2.6

Table 23C

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1976	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	:	0.1	5.5	4.2	-2.3	-5.1	4.2	2.6	2.8	2.1	0.9	2.2	3.2
2. Current taxes on income and wealth	:	:	:	:	:	7.2	1.0	2.6	1.0	-2.9	5.8	1.6	5.1	4.6	12.1	-7.2	-2.9
3. Social contributions	:	:	:	:	:	12.4	-0.1	-0.5	-1.2	-2.0	4.6	1.6	-7.1	-9.0	-3.1	1.8	1.6
4. Of which actual social contributions	:	:	:	:	:	15.9	-0.9	-1.6	-0.5	-2.3	6.6	3.4	-7.7	-10.3	-3.2	1.8	1.6
5. Other current revenue, including sales	:	:	:	:	:	7.6	10.1	1.8	13.7	-5.7	6.9	4.9	-1.8	-2.5	-4.6	-3.0	-2.4
6. Total current revenue	:	:	:	:	:	5.2	3.5	3.0	1.5	-3.9	5.4	2.4	3.1	2.6	6.2	-3.9	-0.9
7. Government consumption expenditure	:	:	:	:	:	4.7	4.8	3.9	6.8	6.4	3.0	-1.0	2.3	0.4	1.9	1.8	1.7
8. Collective consumption	:	:	:	:	:	4.3	4.5	3.4	7.2	5.2	1.3	-1.8	3.0	-1.2	0.2	3.5	3.5
9. Social transfers in kind	:	:	:	:	:	4.9	4.9	4.2	6.7	6.9	3.8	-0.6	2.0	1.1	2.6	1.1	0.9
10. Compensation of employees	:	:	:	:	:	3.1	4.3	3.1	5.3	7.3	3.9	-1.0	1.3	0.8	2.3	0.4	1.9
11. Intermediate consumption	:	:	:	:	:	7.2	5.4	2.6	10.6	7.8	2.7	-0.3	4.6	0.1	1.9	1.3	-1.9
12. Social transfers other than in kind	:	:	:	:	:	3.0	-0.3	0.5	2.4	8.3	9.5	1.9	3.0	2.3	1.7	3.2	3.2
13. Social transfers in kind via market producers	:	:	:	:	:	4.6	8.8	8.3	6.3	2.2	3.0	-0.9	0.4	-2.4	1.0	3.2	2.2
14. Interest	:	:	:	:	:	-3.6	-7.6	-6.5	-8.2	27.8	4.2	5.8	-5.8	-4.5	-8.9	-4.0	-10.0
15. Subsidies	:	:	:	:	:	-5.3	0.7	10.2	-3.2	16.3	-0.5	6.2	5.0	0.5	3.5	-3.0	-0.5
16. Other current expenditure 1)	:	:	:	:	:	-0.1	0.0	0.0	-0.1	0.4	-0.2	-0.1	0.3	0.0	-0.1	-0.1	-0.1
17. Total current expenditure	:	:	:	:	:	2.9	2.6	2.3	4.2	8.5	4.9	0.6	2.9	0.9	1.5	1.3	1.1
18. Gross saving 1)	:	:	:	:	:	1.0	0.2	0.3	-1.3	-6.1	0.3	0.9	0.2	0.9	2.6	-3.0	-1.1
19. Capital transfers received	:	:	:	:	:	40.9	0.6	10.8	51.9	-56.3	93.0	129.8	-84.2	67.5	19.9	97.9	-36.0
20. Total revenue	:	:	:	:	:	5.3	3.5	3.0	1.7	-4.1	5.6	2.8	2.5	2.7	6.2	-3.7	-1.1
21. Gross fixed capital formation	:	:	:	:	:	8.2	14.2	7.0	2.2	-0.2	10.5	3.0	17.3	-2.1	7.0	0.3	0.3
22. Other capital expenditure 1)	:	:	:	:	:	0.0	0.0	0.1	0.6	-0.3	0.1	0.4	0.9	-1.5	0.1	-0.1	0.0
23. Total expenditure	:	:	:	:	:	3.3	3.1	2.9	5.3	7.2	5.4	1.5	5.3	-1.9	2.0	1.2	1.0
24. Tax burden	:	:	:	:	:	5.0	2.6	3.2	-0.1	-3.9	5.2	2.1	3.9	3.4	7.9	-3.8	-0.9
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	1.0	0.0	0.0	-1.8	-6.0	0.1	0.7	-1.6	2.6	2.3	-2.8	-1.1

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	3.7	1.1	-1.2	1.5	2.6
2. Interest payments (% of GDP)	5.8	3.4	3.1	2.8	2.5	2.1	1.8	1.6	1.4	1.9	1.9	2.0	1.8	1.7	1.6	1.5	1.3
3. Implicit interest rate 2)	:	6.7	6.6	5.7	5.7	4.9	5.1	5.3	5.4	5.5	5.0	4.7	4.0	3.9	3.5	3.3	3.3
4. Nominal GDP growth rate	4.3	3.4	2.8	1.9	4.8	5.4	6.1	3.4	3.4	-4.6	4.9	1.9	1.8	1.1	1.7	2.8	3.7
(% 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	3.7	1.1	-1.2	1.5	2.6
6. Contribution of nominal GDP growth	:	-1.7	-1.3	-0.9	-2.1	-2.3	-2.1	-1.0	-0.9	1.6	-1.9	-0.8	-0.8	-0.5	-0.8	-1.2	-1.4
7. Stock-flow adjustment 3)	:	-1.0	1.9	-2.2	2.2	0.4	1.3	1.8	10.1	2.5	1.7	2.3	-3.7	-1.1	2.2	-6.0	-1.5
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	-6.6	-4.6	0.9	0.8	0.1	1.8	-0.7	-2.8	0.1	1.3
9. Snow-ball effect	:	1.7	1.8	1.9	0.4	-0.2	-0.3	0.6	0.6	3.5	0.0	1.2	1.0	1.3	0.8	0.2	-0.1
10. Stock-flow adjustment 3)	:	-1.0	1.9	-2.2	2.2	0.4	1.3	1.8	10.1	2.5	1.7	2.3	-3.7	-1.1	2.2	-6.0	-1.5
(% of GDP)																	
11. Change in gross debt 5)	:	-3.8	0.6	-2.9	-2.0	-6.8	-5.9	-4.2	6.0	7.0	2.5	3.5	-0.8	-0.5	0.2	-5.7	-0.3
12. Level of gross debt (end of year)	:	48.5	49.1	46.2	44.2	37.4	31.5	27.3	33.4	40.4	42.9	46.4	45.6	45.0	45.2	39.5	39.2

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

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

3) Line 7 = line 10.

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

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

Table 24A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Croatia****(Mrd HRK)**

	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	: 58.1	60.6	62.5	61.4	61.6	63.7	
2. Current taxes on income and wealth	: 20.6	20.2	20.9	19.3	18.8	19.7	
3. Social contributions	: 38.6	37.8	37.1	38.7	40.5	41.5	
4. Of which actual social contributions	: 38.6	37.8	37.1	38.7	40.5	41.5	
5. Other current revenue, including sales	: 17.9	16.4	18.6	18.7	19.4	19.5	
6. Total current revenue	: 135.2	135.1	139.1	138.2	140.3	144.3	
7. Government consumption expenditure	: 67.1	66.6	66.4	64.6	65.4	67.1	
8. Collective consumption	: 33.0	32.9	33.0	31.8	32.8	33.5	
9. Social transfers in kind	: 34.1	33.8	33.4	32.9	32.6	33.6	
10. Compensation of employees	: 41.3	40.5	39.8	38.4	38.5	39.1	
11. Intermediate consumption	: 24.9	24.1	25.8	26.4	27.2	28.6	
12. Social transfers other than in kind	: 47.4	46.5	45.0	47.2	48.6	50.3	
13. Social transfers in kind via market producers	: 6.1	7.2	7.3	7.2	7.0	7.1	
14. Interest	: 10.1	11.2	11.5	11.5	12.1	12.5	
15. Subsidies	: 8.1	7.3	6.9	6.7	6.2	6.5	
16. Other current expenditure	: 2.1	2.7	5.1	4.3	4.3	4.3	
17. Total current expenditure	: 140.1	139.5	141.5	141.8	144.0	148.4	
18. Gross saving	: -4.9	-4.4	-2.4	-3.6	-3.6	-4.0	
19. Capital transfers received	: 1.1	2.7	0.8	0.9	0.8	0.8	
20. Total revenue	: 136.2	137.8	139.9	139.1	141.1	145.1	
21. Gross fixed capital formation	: 11.7	11.7	12.3	11.9	11.3	11.7	
22. Other capital expenditure	: 9.5	4.1	3.8	4.2	4.2	4.2	
23. Total expenditure	: 161.2	155.3	157.6	157.9	159.5	164.3	
24. Tax burden	: 117.2	118.6	120.4	119.3	120.8	124.8	
25. Net lending (+) or net borrowing (-)	: -25.0	-17.5	-17.7	-18.8	-18.4	-19.2	

Table 24B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Croatia****(percentage of GDP at current market prices (excessive deficit procedure))**

	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	: 17.5	18.3	18.9	18.7	18.7	18.8	
2. Current taxes on income and wealth	: 6.2	6.1	6.3	5.9	5.7	5.8	
3. Social contributions	: 11.6	11.5	11.3	11.8	12.3	12.3	
4. Of which actual social contributions	: 11.6	11.5	11.3	11.8	12.3	12.3	
5. Other current revenue, including sales	: 5.4	5.0	5.6	5.7	5.9	5.8	
6. Total current revenue	: 40.6	40.9	42.1	42.0	42.5	42.7	
7. Government consumption expenditure	: 20.2	20.2	20.1	19.7	19.8	19.8	
8. Collective consumption	: 9.9	9.9	10.0	9.7	9.9	9.9	
9. Social transfers in kind	: 10.3	10.2	10.1	10.0	9.9	9.9	
10. Compensation of employees	: 12.4	12.2	12.1	11.7	11.7	11.5	
11. Intermediate consumption	: 7.5	7.3	7.8	8.0	8.2	8.4	
12. Social transfers other than in kind	: 14.3	14.1	13.6	14.3	14.7	14.9	
13. Social transfers in kind via market producers	: 1.8	2.2	2.2	2.2	2.1	2.1	
14. Interest	: 3.0	3.4	3.5	3.5	3.7	3.7	
15. Subsidies	: 2.4	2.2	2.1	2.0	1.9	1.9	
16. Other current expenditure	: 0.6	0.8	1.6	1.3	1.3	1.3	
17. Total current expenditure	: 42.1	42.2	42.9	43.1	43.6	43.8	
18. Gross saving	: -1.5	-1.3	-0.7	-1.1	-1.1	-1.2	
19. Capital transfers received	: 0.3	0.8	0.2	0.3	0.2	0.2	
20. Total revenue	: 41.0	41.7	42.4	42.3	42.7	42.9	
21. Gross fixed capital formation	: 3.5	3.5	3.7	3.6	3.4	3.5	
22. Other capital expenditure	: 2.8	1.2	1.1	1.3	1.3	1.3	
23. Total expenditure	: 48.5	47.0	47.7	48.0	48.3	48.6	
24. Tax burden	: 35.2	35.9	36.5	36.3	36.6	36.9	
25. Net lending (+) or net borrowing (-)	: -7.5	-5.3	-5.4	-5.7	-5.6	-5.7	

Table 24C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Croatia****(HRK; annual percentage changes unless otherwise stated)**

	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	4.4	3.0	-1.6	0.3	3.3
2. Current taxes on income and wealth	:	-1.8	3.2	-7.4	-2.8	4.7
3. Social contributions	:	-2.0	-1.8	4.1	4.7	2.5
4. Of which actual social contributions	:	-2.0	-1.8	4.1	4.7	2.5
5. Other current revenue, including sales	:	-8.6	13.7	0.5	3.7	0.4
6. Total current revenue	:	-0.1	3.0	-0.7	1.6	2.9
7. Government consumption expenditure	:	-0.6	-0.3	-2.7	1.2	2.6
8. Collective consumption	:	-0.3	0.3	-3.7	3.2	2.0
9. Social transfers in kind	:	-1.0	-1.0	-1.7	-0.8	3.2
10. Compensation of employees	:	-2.1	-1.7	-3.4	0.2	1.5
11. Intermediate consumption	:	-3.5	7.1	2.6	2.9	5.2
12. Social transfers other than in kind	:	-1.9	-3.1	4.7	3.1	3.4
13. Social transfers in kind via market producers	:	18.5	1.5	-1.3	-2.8	1.0
14. Interest	:	10.5	2.6	-0.2	5.5	3.3
15. Subsidies	:	-9.6	-4.6	-3.6	-7.7	4.8
16. Other current expenditure 1)	:	0.2	0.7	-0.2	0.0	0.0
17. Total current expenditure	:	-0.4	1.5	0.2	1.6	3.1
18. Gross saving 1)	:	0.1	0.6	-0.4	0.0	-0.1
19. Capital transfers received	:	159.2	-70.4	14.0	-16.0	0.0
20. Total revenue	:	1.2	1.5	-0.6	1.5	2.8
21. Gross fixed capital formation	:	0.4	5.0	-3.2	-5.4	4.0
22. Other capital expenditure 1)	:	-1.6	-0.1	0.1	0.0	0.0
23. Total expenditure	:	-3.7	1.5	0.2	1.0	3.0
24. Tax burden	:	1.2	1.5	-0.9	1.2	3.3
25. Net lending (+) or net borrowing (-)	:	2.2	-0.1	-0.4	0.2	-0.1

1) Changes in GDP ratios.

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

	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	:	7.5	5.3	5.4	5.7	5.6	5.7
2. Interest payments (% of GDP)	:	3.0	3.4	3.5	3.5	3.7	3.7
3. Implicit interest rate 2)	:	5.4	5.3	5.0	4.3	4.3	4.2
4. Nominal GDP growth rate		-0.9	1.4	-0.6	-0.1	0.4	2.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	:	7.5	5.3	5.4	5.7	5.6	5.7
6. Contribution of nominal GDP growth		0.4	-0.8	0.4	0.1	0.3	-2.2
7. Stock-flow adjustment 3)	:	0.0	-0.2	6.0	-1.6	0.2	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	:	4.5	1.9	1.9	2.2	1.9	2.0
9. Snow-ball effect	:	2.3	3.8	3.6	3.8	3.3	1.5
10. Stock-flow adjustment 3)	:	0.0	-0.2	6.0	-1.6	0.2	0.0

(% of GDP)

11. Change in gross debt 5)		9.0	6.7	5.5	11.4	4.4	5.5	3.5
12. Level of gross debt (end of year)		57.0	63.7	69.2	80.6	85.0	90.5	93.9

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

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

3) Line 7 = line 10.

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

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

Table 25A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Hungary****(Mrd HUF)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	1005	2350	2576	2965	3359	3452	3598	4018	4201	4300	4738	4881	5324	5548	5940	6159	6267
2. Current taxes on income and wealth	492	1524	1723	1780	1851	1973	2211	2578	2793	2539	2128	1769	1947	1991	2147	2169	2252
3. Social contributions	851	1971	2213	2383	2559	2781	2997	3465	3668	3412	3247	3686	3734	3907	4199	4410	4594
4. Of which actual social contributions	847	1961	2202	2369	2539	2760	2975	3444	3645	3388	3222	3663	3713	3886	4177	4385	4569
5. Other current revenue, including sales	349	715	734	794	1026	1029	1194	1214	1363	1489	1545	1503	1651	1895	1982	2101	1912
6. Total current revenue	2696	6560	7245	7923	8796	9236	9999	11275	12025	11740	11658	11839	12655	13341	14268	14838	15026
7. Government consumption expenditure	1333	3229	3796	4386	4632	4978	5336	5334	5804	5823	5846	5838	5753	5909	6446	6735	6812
8. Collective consumption	632	1582	1818	2053	2137	2272	2446	2515	2771	2805	2850	2848	2812	2939	3230	3344	3361
9. Social transfers in kind	701	1647	1977	2333	2495	2706	2890	2819	3034	3018	2996	2991	2941	2971	3216	3391	3451
10. Compensation of employees	677	1690	2098	2487	2613	2773	2889	2921	3083	2958	2936	2867	2850	3030	3372	3542	3711
11. Intermediate consumption	453	990	1114	1251	1328	1413	1553	1603	1884	1997	2063	2044	2080	2225	2503	2657	2533
12. Social transfers other than in kind	867	1912	2281	2612	2884	3204	3554	3870	4215	4234	4238	4311	4347	4453	4454	4486	4573
13. Social transfers in kind via market producers	139	388	461	521	614	711	845	727	729	738	688	728	648	673	662	676	703
14. Interest	509	721	696	766	913	916	935	1035	1100	1185	1115	1172	1314	1363	1310	1200	1213
15. Subsidies	125	262	299	278	330	298	340	355	300	249	293	348	397	398	420	451	487
16. Other current expenditure	63	257	331	341	481	566	671	701	672	710	689	763	770	997	1139	1244	1324
17. Total current expenditure	2834	6220	7280	8256	9163	9880	10787	11213	11984	12071	12022	12234	12406	13139	13861	14256	14544
18. Gross saving	-138	340	-35	-334	-367	-644	-788	61	41	-330	-364	-395	249	202	407	583	482
19. Capital transfers received	18	78	84	82	88	138	218	218	171	353	524	620	593	784	900	874	471
20. Total revenue	2714	6638	7329	8005	8884	9374	10217	11493	12196	12094	12182	12459	13249	14126	15168	15712	15496
21. Gross fixed capital formation	33	604	894	716	795	936	1239	1077	859	896	997	946	1063	1320	1656	1662	1217
22. Other capital expenditure	350	439	696	394	261	314	443	495	338	332	387	817	439	400	469	624	526
23. Total expenditure	3216	7263	8870	9367	10219	11130	12469	12786	13180	13298	13406	13997	13908	14859	15986	16541	16287
24. Tax burden	2347	5844	6512	7127	7787	8244	8842	10109	10711	10282	10131	10358	11029	11461	12283	12732	13109
25. Net lending (+) or net borrowing (-)	-502	-624	-1541	-1362	-1335	-1756	-2252	-1293	-984	-1205	-1224	-1538	-659	-734	-818	-829	-791

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	17.3	15.3	14.8	15.6	16.1	15.5	15.0	15.8	15.6	16.4	17.6	17.4	18.6	18.6	18.6	18.3	17.7
2. Current taxes on income and wealth	8.5	9.9	9.9	9.4	8.8	8.8	9.2	10.1	10.4	9.7	7.9	6.3	6.8	6.7	6.7	6.4	6.4
3. Social contributions	14.7	12.9	12.7	12.5	12.2	12.5	12.5	13.6	13.6	13.0	12.1	13.1	13.1	13.1	13.2	13.1	13.0
4. Of which actual social contributions	14.6	12.8	12.7	12.5	12.1	12.4	12.4	13.5	13.5	12.9	12.0	13.1	13.0	13.0	13.1	13.0	12.9
5. Other current revenue, including sales	6.0	4.7	4.2	4.2	4.9	4.6	5.0	4.8	5.1	5.7	5.7	5.4	5.8	6.3	6.2	6.2	5.4
6. Total current revenue	46.5	42.8	41.7	41.7	42.1	41.4	41.6	44.3	44.6	44.9	43.3	42.2	44.3	44.7	44.7	44.1	42.5
7. Government consumption expenditure	23.0	21.1	21.8	23.1	22.1	22.3	22.2	21.0	21.5	22.2	21.7	20.8	20.2	19.8	20.2	20.0	19.3
8. Collective consumption	10.9	10.3	10.5	10.8	10.2	10.2	10.2	9.9	10.3	10.7	10.6	10.2	9.8	9.8	10.1	9.9	9.5
9. Social transfers in kind	12.1	10.7	11.4	12.3	11.9	12.1	12.0	11.1	11.3	11.5	11.1	10.7	10.3	10.0	10.1	10.1	9.8
10. Compensation of employees	11.7	11.0	12.1	13.1	12.5	12.4	12.0	11.5	11.4	11.3	10.9	10.2	10.0	10.2	10.6	10.5	10.5
11. Intermediate consumption	7.8	6.5	6.4	6.6	6.3	6.3	6.5	6.3	7.0	7.6	7.7	7.3	7.3	7.5	7.8	7.9	7.2
12. Social transfers other than in kind	14.9	12.5	13.1	13.7	13.8	14.3	14.8	15.2	15.6	16.2	15.7	15.4	15.2	14.9	14.0	13.3	12.9
13. Social transfers in kind via market producers	2.4	2.5	2.7	2.7	2.9	3.2	3.5	2.9	2.7	2.8	2.6	2.6	2.3	2.3	2.1	2.0	2.0
14. Interest	8.8	4.7	4.0	4.0	4.4	4.1	3.9	4.1	4.1	4.5	4.1	4.2	4.6	4.6	4.1	3.6	3.4
15. Subsidies	2.2	1.7	1.7	1.5	1.6	1.3	1.4	1.4	1.1	1.0	1.1	1.2	1.4	1.3	1.3	1.3	1.4
16. Other current expenditure	1.1	1.7	1.9	1.8	2.3	2.5	2.8	2.8	2.5	2.7	2.6	2.7	2.7	3.3	3.6	3.7	3.7
17. Total current expenditure	48.8	40.6	41.9	43.4	43.8	44.2	44.9	44.1	44.5	46.1	44.6	43.6	43.5	44.0	43.5	42.4	41.1
18. Gross saving	-2.4	2.2	-0.2	-1.8	-1.8	-2.9	-3.3	0.2	0.2	-1.3	-1.4	-1.4	0.9	0.7	1.3	1.7	1.4
19. Capital transfers received	0.3	0.5	0.5	0.4	0.4	0.6	0.9	0.9	0.6	1.3	1.9	2.2	2.1	2.6	2.8	2.6	1.3
20. Total revenue	46.8	43.3	42.2	42.1	42.5	42.0	42.5	45.2	45.3	46.2	45.2	44.4	46.4	47.3	47.6	46.7	43.8
21. Gross fixed capital formation	0.6	3.9	5.1	3.8	3.8	4.2	5.2	4.2	3.2	3.4	3.7	3.4	3.7	4.4	5.2	4.9	3.4
22. Other capital expenditure	6.0	2.9	4.0	2.1	1.2	1.4	1.8	1.9	1.3	1.3	1.4	2.9	1.5	1.3	1.5	1.9	1.5
23. Total expenditure	55.4	47.4	51.1	49.3	48.9	49.8	51.9	50.2	48.9	50.8	49.8	49.9	48.7	49.8	50.1	49.2	46.0
24. Tax burden	40.4	38.1	37.5	37.5	37.2	36.9	36.8	39.7	39.7	39.3	37.6	36.9	38.6	38.4	38.5	37.8	37.1
25. Net lending (+) or net borrowing (-)	-8.7	-4.1	-8.9	-7.2	-6.4	-7.9	-9.4	-5.1	-3.7	-4.6	-4.5	-5.5	-2.3	-2.5	-2.6	-2.5	-2.2

Table 25C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	17.9	7.7	9.6	15.1	13.3	2.8	4.2	11.7	4.6	2.4	10.2	3.0	9.1	4.2	7.1	3.7	1.8
2. Current taxes on income and wealth	30.2	18.9	13.0	3.4	3.9	6.6	12.0	16.6	8.4	-9.1	-16.2	-16.9	10.1	2.2	7.8	1.0	3.8
3. Social contributions	14.4	12.7	12.3	7.7	7.4	8.7	7.8	15.6	5.8	-7.0	-4.8	13.5	1.3	4.6	7.5	5.0	4.2
4. Of which actual social contributions	14.4	12.8	12.3	7.5	7.2	8.7	7.8	15.8	5.8	-7.0	-4.9	13.7	1.4	4.6	7.5	5.0	4.2
5. Other current revenue, including sales	37.2	17.0	2.7	8.2	29.3	0.2	16.0	1.7	12.3	9.3	3.7	-2.7	9.8	14.8	4.6	6.0	-9.0
6. Total current revenue	21.5	12.6	10.5	9.3	11.0	5.0	8.3	12.8	6.7	-2.4	-0.7	1.6	6.9	5.4	6.9	4.0	1.3
7. Government consumption expenditure	15.4	15.1	17.5	15.6	5.6	7.5	7.2	0.0	8.8	0.3	0.4	-0.1	-1.5	2.7	9.1	4.5	1.1
8. Collective consumption	14.7	15.5	14.9	12.9	4.1	6.3	7.7	2.8	10.2	1.2	1.6	-0.1	-1.3	4.5	9.9	3.5	0.5
9. Social transfers in kind	16.0	14.7	20.1	18.0	7.0	8.4	6.8	-2.5	7.6	-0.5	-0.7	-0.2	-1.6	1.0	8.2	5.5	1.8
10. Compensation of employees	12.2	19.4	24.1	18.6	5.0	6.1	4.2	1.1	5.5	-4.0	-0.7	-2.4	-0.6	6.3	11.3	5.0	4.8
11. Intermediate consumption	10.9	12.8	12.5	12.3	6.1	6.4	9.9	3.3	17.5	6.0	3.3	-0.9	1.8	7.0	12.5	6.1	-4.7
12. Social transfers other than in kind	8.6	14.2	19.3	14.5	10.4	11.1	11.0	8.9	8.9	0.4	0.1	1.7	0.8	2.4	0.0	0.7	1.9
13. Social transfers in kind via market producers	28.6	14.6	18.6	13.0	18.0	15.7	18.9	-14.0	0.4	1.1	-6.7	5.8	-11.0	3.9	-1.5	2.0	4.1
14. Interest	26.5	2.7	-3.4	10.0	19.1	0.4	2.1	10.8	6.3	7.7	-5.9	5.1	12.1	3.7	-3.9	-8.4	1.0
15. Subsidies	17.4	19.3	14.3	-7.0	18.7	-9.7	14.1	4.4	-15.4	-17.1	17.7	18.9	14.1	0.1	5.6	7.5	7.9
16. Other current expenditure 1)	0.2	0.0	0.2	-0.1	0.5	0.2	0.3	0.0	-0.3	0.2	-0.2	0.2	0.0	0.6	0.2	0.1	0.0
17. Total current expenditure	15.4	14.1	17.0	13.4	11.0	7.8	9.2	3.9	6.9	0.7	-0.4	1.8	1.4	5.9	5.5	2.8	2.0
18. Gross saving 1)	2.5	-0.6	-2.4	-1.6	0.0	-1.1	-0.4	3.5	-0.1	-1.4	-0.1	-0.1	2.3	-0.2	0.6	0.5	-0.4
19. Capital transfers received	81.1	42.6	6.9	-2.0	7.2	56.8	57.8	0.1	-21.3	106.0	48.3	18.3	-4.3	32.2	14.8	-2.9	-46.1
20. Total revenue	21.9	12.9	10.4	9.2	11.0	5.5	9.0	12.5	6.1	-0.8	0.7	2.3	6.3	6.6	7.4	3.6	-1.4
21. Gross fixed capital formation	310.0	27.2	48.2	-20.0	11.0	17.8	32.4	-13.0	-20.3	4.3	11.3	-5.1	12.3	24.2	25.4	0.4	-26.8
22. Other capital expenditure 1)	-3.0	0.2	1.1	-1.9	-0.8	0.2	0.4	0.1	-0.7	0.0	0.2	1.5	-1.4	-0.2	0.1	0.4	-0.4
23. Total expenditure	12.6	15.6	22.1	5.6	9.1	8.9	12.0	2.5	3.1	0.9	0.8	4.4	-0.6	6.8	7.6	3.5	-1.5
24. Tax burden	19.2	12.2	11.4	9.5	9.3	5.9	7.2	14.3	6.0	-4.0	-1.5	2.2	6.5	3.9	7.2	3.7	3.0
25. Net lending (+) or net borrowing (-)	4.3	-1.0	-4.8	1.7	0.8	-1.5	-1.5	4.3	1.4	-1.0	0.1	-0.9	3.2	-0.1	-0.1	0.1	0.2

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	3.0	4.1	8.9	7.2	6.4	7.9	9.4	5.1	3.7	4.6	4.5	5.5	2.3	2.5	2.6	2.5	2.2
2. Interest payments (% of GDP)	5.3	4.7	4.0	4.0	4.4	4.1	3.9	4.1	4.1	4.5	4.1	4.2	4.6	4.6	4.1	3.6	3.4
3. Implicit interest rate 2)	10.1	9.8	8.8	8.0	8.3	7.4	6.9	6.6	6.6	6.1	5.4	5.4	5.8	6.1	5.7	4.9	4.8
4. Nominal GDP growth rate	14.5	15.4	13.3	9.4	10.0	6.8	7.6	5.9	5.9	-2.9	2.9	4.0	1.8	4.5	6.8	5.5	5.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.0	4.1	8.9	7.2	6.4	7.9	9.4	5.1	3.7	4.6	4.5	5.5	2.3	2.5	2.6	2.5	2.2
6. Contribution of nominal GDP growth	-7.6	-7.4	-6.1	-4.7	-5.3	-3.7	-4.3	-3.6	-3.7	2.1	-2.2	-3.1	-1.5	-3.4	-5.0	-4.0	-3.7
7. Stock-flow adjustment 3)	-0.2	-0.1	0.5	0.2	-0.1	-2.1	-0.9	-0.6	6.1	-0.4	0.4	-2.2	-3.4	-0.2	2.0	-0.3	-0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.2	-0.6	4.9	3.1	2.0	3.8	5.5	1.0	-0.4	0.1	0.4	1.3	-2.3	-2.1	-1.5	-1.1	-1.2
9. Snow-ball effect	-2.3	-2.7	-2.1	-0.7	-0.9	0.4	-0.4	0.5	0.4	6.7	1.9	1.0	3.1	1.2	-0.9	-0.5	-0.2
10. Stock-flow adjustment 3)	-0.2	-0.1	0.5	0.2	-0.1	-2.1	-0.9	-0.6	6.1	-0.4	0.4	-2.2	-3.4	-0.2	2.0	-0.3	-0.1
(% of GDP)																	
11. Change in gross debt 5)	-4.8	-3.3	3.3	2.7	1.0	2.0	4.1	0.9	6.0	6.3	2.7	0.1	-2.5	-1.2	-0.4	-1.9	-1.5
12. Level of gross debt (end of year)	55.2	51.9	55.1	57.8	58.8	60.8	65.0	65.9	71.9	78.2	80.9	81.0	78.5	77.3	76.9	75.0	73.5

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 26A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Poland****(Mrd PLN)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	48.9	101.5	110.3	114.9	125.8	137.0	151.3	171.5	185.2	176.3	196.2	214.5	209.8	211.3	220.2	229.0	238.5
2. Current taxes on income and wealth	39.0	50.1	53.2	53.1	58.6	67.8	78.6	98.0	107.5	98.1	96.2	105.1	113.2	112.9	120.6	124.7	131.3
3. Social contributions	41.5	113.1	112.6	115.7	122.3	130.2	139.0	151.2	155.9	164.9	169.7	188.9	210.6	219.6	227.5	240.5	250.6
4. Of which actual social contributions	38.8	105.9	105.1	107.8	113.9	121.5	129.7	141.5	145.5	153.4	157.4	175.8	196.6	204.6	211.9	224.5	233.9
5. Other current revenue, including sales	20.4	48.6	51.8	51.0	50.5	57.7	63.4	62.7	66.7	68.8	69.0	70.8	77.7	74.9	78.1	79.8	82.0
6. Total current revenue	149.8	313.3	328.0	334.7	357.2	392.8	432.2	483.3	515.3	508.2	531.2	579.3	611.3	618.7	646.3	674.1	702.4
7. Government consumption expenditure	65.1	145.5	151.0	159.9	170.3	180.9	197.3	213.6	238.2	256.9	276.7	281.4	292.3	301.6	315.4	327.1	341.8
8. Collective consumption	35.0	63.9	66.6	71.4	76.2	80.9	88.4	94.8	104.9	111.5	121.1	123.3	127.9	131.9	137.6	142.7	149.1
9. Social transfers in kind	30.1	81.7	84.5	88.5	94.1	100.0	108.9	118.8	133.4	145.5	155.6	158.2	164.4	169.6	177.8	184.4	192.7
10. Compensation of employees	38.7	90.9	94.9	98.3	101.8	108.0	114.0	123.8	138.8	150.3	158.6	164.5	167.5	171.3	176.3	181.1	188.7
11. Intermediate consumption	24.2	53.8	55.9	57.7	60.4	60.9	66.3	71.1	80.1	82.1	93.3	90.1	95.4	97.8	104.0	108.6	113.4
12. Social transfers other than in kind	57.2	132.5	138.0	143.1	148.5	154.4	161.4	167.2	179.2	197.7	210.1	215.5	226.4	238.2	246.0	254.1	262.6
13. Social transfers in kind via market producers	5.9	14.1	14.6	15.8	18.3	17.5	21.2	21.9	24.7	27.6	27.8	28.0	30.5	32.1	35.0	36.5	38.4
14. Interest	19.4	24.3	23.4	25.1	25.2	24.3	25.3	25.8	27.2	33.6	36.0	39.6	43.2	41.3	33.8	31.9	30.6
15. Subsidies	3.6	5.4	4.8	4.7	8.4	7.9	9.4	11.1	13.1	12.3	13.1	11.9	11.6	11.2	10.4	10.9	11.4
16. Other current expenditure	3.8	3.2	8.6	9.1	11.7	21.2	26.0	28.9	32.5	30.2	30.3	35.1	37.2	38.8	37.6	39.7	41.0
17. Total current expenditure	152.8	324.3	340.1	353.7	374.3	394.5	423.6	449.8	495.5	533.8	569.0	584.7	611.8	630.7	643.1	662.9	686.2
18. Gross saving	-2.9	-11.0	-12.2	-19.0	-17.1	-1.7	8.7	33.5	19.8	-25.6	-37.8	-5.4	-0.5	-12.1	3.2	11.1	16.3
19. Capital transfers received	0.2	-0.1	-0.1	0.3	0.7	5.7	5.5	5.7	5.7	7.9	18.5	27.2	21.4	16.2	21.3	23.0	20.9
20. Total revenue	150.0	313.2	327.9	335.0	357.9	398.5	437.7	489.1	521.0	516.0	549.7	606.5	632.6	634.9	667.6	697.1	723.3
21. Gross fixed capital formation	9.3	22.0	23.1	23.7	26.8	33.3	42.5	53.5	61.3	68.8	80.7	91.3	76.4	68.1	76.3	81.7	84.0
22. Other capital expenditure	:	:	:	:	:	:	:	:	:	:	9.7	6.7	4.9	2.7	3.5	2.0	2.0
23. Total expenditure	164.5	350.5	367.1	386.4	405.7	437.8	475.9	511.1	567.4	615.7	659.4	682.6	693.1	701.6	722.9	746.6	772.2
24. Tax burden	126.8	255.9	267.8	274.8	297.8	326.5	359.6	411.2	438.8	428.1	450.1	495.5	519.6	528.6	552.4	578.0	603.6
25. Net lending (+) or net borrowing (-)	-14.4	-37.3	-39.3	-51.4	-47.8	-39.3	-38.2	-22.0	-46.4	-99.7	-109.7	-76.2	-60.4	-66.7	-55.2	-49.6	-48.9

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	14.2	13.0	13.6	13.6	13.6	13.9	14.2	14.5	14.5	12.9	13.7	13.8	13.0	12.7	12.7	12.8	12.7
2. Current taxes on income and wealth	11.3	6.4	6.6	6.3	6.3	6.9	7.4	8.3	8.4	7.2	6.7	6.8	7.0	6.8	7.0	7.0	7.0
3. Social contributions	12.0	14.5	13.9	13.7	13.2	13.2	13.0	12.7	12.2	12.1	11.8	12.2	13.0	13.2	13.2	13.4	13.4
4. Of which actual social contributions	11.3	13.6	13.0	12.7	12.3	12.3	12.2	11.9	11.4	11.3	11.0	11.3	12.2	12.3	12.3	12.5	12.5
5. Other current revenue, including sales	5.9	6.2	6.4	6.0	5.4	5.9	5.9	5.3	5.2	5.1	4.8	4.6	4.8	4.5	4.5	4.5	4.4
6. Total current revenue	43.5	40.2	40.5	39.6	38.5	39.9	40.6	40.7	40.3	37.3	37.0	37.3	37.8	37.2	37.4	37.6	37.5
7. Government consumption expenditure	18.9	18.7	18.6	18.9	18.4	18.4	18.5	18.0	18.7	18.9	19.3	18.1	18.1	18.1	18.2	18.2	18.3
8. Collective consumption	10.1	8.2	8.2	8.4	8.2	8.2	8.3	8.0	8.2	8.2	8.4	7.9	7.9	7.9	8.0	8.0	8.0
9. Social transfers in kind	8.7	10.5	10.4	10.5	10.1	10.2	10.2	10.0	10.4	10.7	10.8	10.2	10.2	10.2	10.3	10.3	10.3
10. Compensation of employees	11.2	11.7	11.7	11.6	11.0	11.0	10.7	10.4	10.9	11.0	11.0	10.6	10.4	10.3	10.2	10.1	10.1
11. Intermediate consumption	7.0	6.9	6.9	6.8	6.5	6.2	6.2	6.0	6.3	6.0	6.5	5.8	5.9	5.9	6.0	6.1	6.1
12. Social transfers other than in kind	16.6	17.0	17.0	16.9	16.0	15.7	15.2	14.1	14.0	14.5	14.6	13.9	14.0	14.3	14.2	14.2	14.0
13. Social transfers in kind via market producers	1.7	1.8	1.8	1.9	2.0	1.8	2.0	1.8	1.9	2.0	1.9	1.8	1.9	1.9	2.0	2.0	2.1
14. Interest	5.6	3.1	2.9	3.0	2.7	2.5	2.4	2.2	2.1	2.5	2.5	2.5	2.7	2.5	2.0	1.8	1.6
15. Subsidies	1.0	0.7	0.6	0.6	0.9	0.8	0.9	0.9	1.0	0.9	0.9	0.8	0.7	0.7	0.6	0.6	0.6
16. Other current expenditure	1.1	0.4	1.1	1.1	1.3	2.1	2.4	2.4	2.5	2.2	2.1	2.3	2.3	2.3	2.2	2.2	2.2
17. Total current expenditure	44.3	41.6	42.0	41.8	40.4	40.0	39.8	37.9	38.8	39.2	39.6	37.6	37.9	37.9	37.2	37.0	36.7
18. Gross saving	-0.9	-1.4	-1.5	-2.2	-1.8	-0.2	0.8	2.8	1.5	-1.9	-2.6	-0.3	0.0	-0.7	0.2	0.6	0.9
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	1.3	1.1
20. Total revenue	43.5	40.2	40.4	39.6	38.6	40.5	41.1	41.2	40.8	37.9	38.2	39.0	39.2	38.2	38.6	38.9	38.7
21. Gross fixed capital formation	2.7	2.8	2.8	2.8	2.9	3.4	4.0	4.5	4.8	5.1	5.6	5.9	4.7	4.1	4.4	4.6	4.5
22. Other capital expenditure	:	:	:	:	:	:	:	:	:	:	0.7	0.4	0.3	0.2	0.2	0.1	0.1
23. Total expenditure	47.7	44.9	45.3	45.7	43.7	44.4	44.7	43.1	44.4	45.2	45.9	43.9	42.9	42.2	41.8	41.7	41.3
24. Tax burden	36.8	32.8	33.0	32.5	32.1	33.1	33.8	34.6	34.4	31.4	31.3	31.9	32.2	31.8	32.0	32.2	32.3
25. Net lending (+) or net borrowing (-)	-4.2	-4.8	-4.8	-6.1	-5.2	-4.0	-3.6	-1.9	-3.6	-7.3	-7.6	-4.9	-3.7	-4.0	-3.2	-2.8	-2.6

Table 26C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	27.0	5.1	8.7	4.2	9.4	8.9	10.5	13.3	8.0	-4.8	11.3	9.3	-2.2	0.7	4.2	4.0	4.2
2. Current taxes on income and wealth	19.6	-5.4	6.3	-0.4	10.4	15.8	15.9	24.7	9.7	-8.7	-1.9	9.3	7.6	-0.2	6.8	3.4	5.3
3. Social contributions	28.3	9.3	-0.4	2.7	5.7	6.5	6.7	8.8	3.1	5.7	2.9	11.3	11.5	4.3	3.6	5.7	4.2
4. Of which actual social contributions	28.3	8.7	-0.8	2.6	5.7	6.6	6.7	9.1	2.8	5.5	2.6	11.7	11.8	4.1	3.6	5.9	4.2
5. Other current revenue, including sales	14.7	25.8	6.5	-1.5	-1.0	14.2	9.8	-1.1	6.4	3.2	0.3	2.5	9.9	-3.7	4.3	2.2	2.8
6. Total current revenue	23.7	7.4	4.7	2.0	6.7	10.0	10.0	11.8	6.6	-1.4	4.5	9.0	5.5	1.2	4.5	4.3	4.2
7. Government consumption expenditure	22.6	7.8	3.8	5.9	6.5	6.2	9.1	8.3	11.5	7.9	7.7	1.7	3.9	3.2	4.6	3.7	4.5
8. Collective consumption	22.0	7.5	4.2	7.3	6.8	6.1	9.3	7.3	10.6	6.3	8.6	1.8	3.8	3.1	4.3	3.7	4.5
9. Social transfers in kind	23.4	8.0	3.4	4.8	6.3	6.3	8.9	9.1	12.2	9.1	7.0	1.6	3.9	3.2	4.8	3.7	4.5
10. Compensation of employees	23.7	11.5	4.4	3.6	3.5	6.1	5.5	8.7	12.1	8.3	5.5	3.7	1.8	2.3	2.9	2.7	4.2
11. Intermediate consumption	30.6	7.9	3.9	3.1	4.7	0.9	8.9	7.2	12.6	2.6	13.6	-3.4	5.9	2.5	6.4	4.5	4.4
12. Social transfers other than in kind	26.0	11.0	4.1	3.7	3.8	4.0	4.5	3.6	7.2	10.3	6.2	2.6	5.0	5.2	3.3	3.3	3.3
13. Social transfers in kind via market producers	2.8	1.7	3.8	8.0	15.9	-4.4	21.1	3.4	12.6	11.8	0.8	0.9	8.9	5.1	9.0	4.4	5.1
14. Interest	-0.4	8.1	-4.0	7.3	0.7	-3.5	4.0	2.1	5.2	23.7	6.9	10.0	9.2	-4.3	-18.2	-5.6	-4.0
15. Subsidies	33.5	-6.6	-11.8	-1.5	77.9	-5.7	19.8	17.9	17.8	-6.4	6.5	-8.9	-2.9	-3.1	-7.3	4.8	4.5
16. Other current expenditure 1)	0.1	0.0	0.7	0.0	0.2	0.9	0.3	0.0	0.1	-0.3	-0.1	0.2	0.0	0.0	-0.2	0.0	0.0
17. Total current expenditure	22.4	9.4	4.9	4.0	5.8	5.4	7.4	6.2	10.2	7.7	6.6	2.8	4.6	3.1	2.0	3.1	3.5
18. Gross saving 1)	0.5	-0.8	-0.1	-0.7	0.4	1.7	1.0	2.0	-1.3	-3.4	-0.7	2.3	0.3	-0.7	0.9	0.4	0.2
19. Capital transfers received	6607.1	-71.6	8.8	-405.4	97.9	754.3	-4.1	4.3	-0.2	37.2	135.2	47.2	-21.3	-24.3	31.6	8.0	-9.1
20. Total revenue	33.6	7.5	4.7	2.2	6.8	11.4	9.8	11.7	6.5	-1.0	6.5	10.3	4.3	0.4	5.2	4.4	3.8
21. Gross fixed capital formation	38.7	56.9	4.8	2.5	13.1	24.6	27.4	26.0	14.6	12.2	17.3	13.1	-16.2	-10.9	11.9	7.1	2.9
22. Other capital expenditure 1)	:	:	:	:	:	:	:	:	:	:	:	-0.2	-0.1	-0.1	0.0	-0.1	0.0
23. Total expenditure	33.8	11.8	4.7	5.3	5.0	7.9	8.7	7.4	11.0	8.5	7.1	3.5	1.5	1.2	3.0	3.3	3.4
24. Tax burden	25.2	3.7	4.7	2.6	8.4	9.6	10.1	14.4	6.7	-2.4	5.1	10.1	4.9	1.7	4.5	4.6	4.4
25. Net lending (+) or net borrowing (-)	-0.4	-1.8	-0.1	-1.2	0.9	1.2	0.4	1.7	-1.8	-3.7	-0.3	2.7	1.2	-0.3	0.8	0.4	0.2

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	3.0	4.8	4.8	6.1	5.2	4.0	3.6	1.9	3.6	7.3	7.6	4.9	3.7	4.0	3.2	2.8	2.6
2. Interest payments (% of GDP)	3.0	3.1	2.9	3.0	2.7	2.5	2.4	2.2	2.1	2.5	2.5	2.5	2.7	2.5	2.0	1.8	1.6
3. Implicit interest rate 2)	8.6	8.9	8.0	7.4	6.4	5.8	5.5	5.1	5.2	5.6	5.3	5.1	5.1	4.7	3.6	3.7	3.4
4. Nominal GDP growth rate	11.0	4.4	3.9	4.4	9.6	6.2	8.2	11.4	7.6	6.6	5.5	8.1	4.0	2.9	4.0	3.7	4.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.0	4.8	4.8	6.1	5.2	4.0	3.6	1.9	3.6	7.3	7.6	4.9	3.7	4.0	3.2	2.8	2.6
6. Contribution of nominal GDP growth	-3.8	-1.5	-1.4	-1.7	-4.1	-2.6	-3.5	-4.8	-3.1	-2.9	-2.6	-4.0	-2.1	-1.5	-2.1	-1.8	-2.1
7. Stock-flow adjustment 3)	-1.6	-2.4	1.0	0.5	-2.4	0.1	0.4	0.0	1.9	-1.2	-1.2	0.3	-2.1	-1.1	-6.6	-0.2	-0.6
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	0.0	1.7	2.0	3.1	2.4	1.5	1.2	-0.3	1.5	4.8	5.1	2.4	1.1	1.5	1.2	1.0	1.0
9. Snow-ball effect	-0.8	1.6	1.5	1.2	-1.4	-0.2	-1.1	-2.6	-1.0	-0.4	-0.1	-1.5	0.6	1.0	-0.2	0.0	-0.5
10. Stock-flow adjustment 3)	-1.6	-2.4	1.0	0.5	-2.4	0.1	0.4	0.0	1.9	-1.2	-1.2	0.3	-2.1	-1.1	-6.6	-0.2	-0.6
(% of GDP)																	
11. Change in gross debt 5)	-2.5	0.9	4.4	4.8	-1.3	1.4	0.5	-2.9	2.4	3.2	3.8	1.2	-0.4	1.3	-5.6	0.8	-0.1
12. Level of gross debt (end of year)	36.5	37.3	41.8	46.6	45.3	46.7	47.1	44.2	46.6	49.8	53.6	54.8	54.4	55.7	50.1	50.9	50.8

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 27A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Romania****(Mrd RON)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	0.7	13.3	17.7	24.2	29.0	37.2	44.2	51.9	60.9	54.4	62.8	73.3	78.3	81.3	85.3	87.8	80.9
2. Current taxes on income and wealth	0.8	7.5	8.8	11.8	15.9	15.4	20.7	27.9	34.6	32.8	31.8	34.4	35.9	37.6	41.3	43.9	43.2
3. Social contributions	0.6	13.2	16.9	19.5	23.9	29.6	35.6	43.6	52.0	51.3	49.6	50.8	52.6	55.3	57.4	55.9	57.6
4. Of which actual social contributions	0.6	12.9	16.3	18.8	22.8	27.9	33.7	40.8	48.6	47.6	45.8	50.8	52.6	55.3	57.4	55.9	57.6
5. Other current revenue, including sales	0.3	4.5	6.8	7.4	10.2	10.5	13.9	19.0	23.0	22.2	28.1	28.4	27.5	32.1	32.6	34.9	36.3
6. Total current revenue	2.4	38.5	50.1	63.0	79.0	92.8	114.4	142.5	170.5	160.6	172.3	186.9	194.3	206.3	216.6	222.6	217.9
7. Government consumption expenditure	0.9	18.5	22.6	32.0	37.5	48.3	56.5	68.1	88.4	88.2	83.3	81.9	86.6	90.3	94.5	96.0	99.8
8. Collective consumption	0.5	8.9	9.7	16.8	19.8	25.7	29.7	37.1	45.0	46.5	43.8	44.5	48.2	48.6	50.9	51.9	55.0
9. Social transfers in kind	0.4	9.6	12.8	15.2	17.7	22.6	26.8	31.0	43.5	41.8	39.5	37.4	38.3	41.7	43.7	44.1	44.8
10. Compensation of employees	0.5	9.8	12.9	16.1	20.1	25.3	31.9	40.4	54.1	54.8	50.6	44.1	45.9	51.2	51.0	51.8	53.9
11. Intermediate consumption	0.5	9.0	10.5	13.3	13.8	18.6	20.9	27.1	33.9	32.2	28.9	32.4	34.8	35.7	34.7	35.5	37.2
12. Social transfers other than in kind	0.7	11.5	14.2	16.9	22.0	26.1	30.4	38.3	53.3	63.8	67.6	66.8	66.5	68.1	69.9	72.8	76.0
13. Social transfers in kind via market producers	0.0	0.2	0.4	0.4	2.1	2.6	2.8	3.6	4.5	3.4	5.7	7.5	5.7	6.4	9.2	9.7	10.2
14. Interest	0.1	4.0	3.7	3.2	3.6	3.6	2.9	3.0	3.7	7.7	8.0	9.1	10.4	11.1	10.8	11.3	11.9
15. Subsidies	0.3	2.0	2.4	4.0	5.3	5.9	7.1	6.7	5.9	5.6	5.4	4.8	4.3	3.8	3.5	3.2	3.4
16. Other current expenditure	0.1	1.4	1.9	2.4	3.0	2.6	3.1	8.0	7.5	7.5	10.1	12.1	15.0	12.2	15.0	16.0	16.8
17. Total current expenditure	2.3	37.9	46.1	56.5	69.9	84.7	99.2	127.2	163.0	174.9	176.4	176.7	182.6	188.5	194.1	200.3	209.4
18. Gross saving	0.2	0.6	3.9	6.5	9.1	8.1	15.2	15.2	7.6	-14.3	-4.1	10.2	11.8	17.8	22.6	22.3	8.5
19. Capital transfers received	0.0	0.1	0.1	0.1	1.0	0.9	0.4	5.6	4.0	1.5	3.5	4.1	5.3	4.4	5.9	7.0	6.2
20. Total revenue	2.5	38.6	50.2	63.1	80.0	93.7	114.8	148.0	174.5	162.1	175.8	191.0	199.7	210.7	222.5	229.7	224.2
21. Gross fixed capital formation	0.3	3.2	4.9	6.9	6.9	8.2	18.0	26.3	35.2	30.6	30.2	30.7	28.6	28.9	28.3	29.9	29.2
22. Other capital expenditure	0.0	1.6	2.1	2.6	6.2	4.2	5.3	6.6	5.6	1.8	4.6	13.8	6.0	7.2	10.0	10.6	11.1
23. Total expenditure	2.6	42.7	53.2	66.0	83.0	97.1	122.5	160.1	203.8	207.3	211.3	221.2	217.2	224.6	232.4	240.8	249.7
24. Tax burden	2.1	33.7	42.7	54.8	67.7	80.5	98.3	121.2	144.8	135.2	140.8	158.9	167.1	174.0	183.1	186.8	180.9
25. Net lending (+) or net borrowing (-)	-0.2	-4.1	-3.0	-3.0	-3.0	-3.3	-7.7	-12.1	-29.2	-45.3	-35.5	-30.2	-17.5	-13.9	-9.9	-11.1	-25.5

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	9.3	11.3	11.6	12.2	11.7	12.8	12.7	12.4	11.6	10.7	11.8	13.0	13.1	12.8	12.8	12.7	11.1
2. Current taxes on income and wealth	10.6	6.3	5.7	5.9	6.4	5.3	6.0	6.7	6.6	6.4	6.0	6.1	6.0	5.9	6.2	6.3	5.9
3. Social contributions	7.8	11.2	11.1	9.8	9.6	10.2	10.3	10.4	9.9	10.0	9.3	9.0	8.8	8.7	8.6	8.1	7.9
4. Of which actual social contributions	7.6	10.9	10.7	9.4	9.2	9.6	9.7	9.8	9.3	9.3	8.6	9.0	8.8	8.7	8.6	8.1	7.9
5. Other current revenue, including sales	4.2	3.8	4.4	3.7	4.1	3.6	4.0	4.6	4.4	4.3	5.3	5.0	4.6	5.0	4.9	5.0	5.0
6. Total current revenue	31.8	32.5	32.8	31.7	31.8	31.9	33.0	34.1	32.5	31.5	32.3	33.1	32.6	32.4	32.5	32.1	29.9
7. Government consumption expenditure	12.2	15.7	14.8	16.1	15.1	16.6	16.3	16.3	16.9	17.3	15.6	14.5	14.5	14.2	14.2	13.8	13.7
8. Collective consumption	6.4	7.5	6.4	8.5	7.9	8.8	8.6	8.9	8.6	9.1	8.2	7.9	8.1	7.6	7.6	7.5	7.5
9. Social transfers in kind	5.8	8.1	8.4	7.6	7.1	7.8	7.7	7.4	8.3	8.2	7.4	6.6	6.4	6.5	6.6	6.4	6.1
10. Compensation of employees	6.6	8.3	8.5	8.1	8.1	8.7	9.2	9.7	10.3	10.7	9.5	7.8	7.7	8.0	7.7	7.5	7.4
11. Intermediate consumption	6.1	7.6	6.9	6.7	5.6	6.4	6.0	6.5	6.5	6.3	5.4	5.7	5.8	5.6	5.2	5.1	5.1
12. Social transfers other than in kind	9.2	9.7	9.3	8.5	8.8	9.0	8.7	9.2	10.2	12.5	12.7	11.8	11.2	10.7	10.5	10.5	10.4
13. Social transfers in kind via market producers	0.4	0.1	0.3	0.2	0.8	0.9	0.8	0.8	0.9	0.7	1.1	1.3	1.0	1.0	1.4	1.4	1.4
14. Interest	1.6	3.4	2.5	1.6	1.4	1.2	0.8	0.7	0.7	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.6
15. Subsidies	4.0	1.7	1.6	2.0	2.1	2.0	2.1	1.6	1.1	1.1	1.0	0.9	0.7	0.6	0.5	0.5	0.5
16. Other current expenditure	1.6	1.2	1.2	1.2	1.2	0.9	0.9	1.9	1.4	1.5	1.9	2.1	2.5	1.9	2.2	2.3	2.3
17. Total current expenditure	29.5	32.0	30.2	28.4	28.1	29.2	28.6	30.4	31.1	34.3	33.0	31.3	30.6	29.6	29.1	28.9	28.7
18. Gross saving	2.3	0.5	2.6	3.3	3.7	2.8	4.4	3.6	1.4	-2.8	-0.8	1.8	2.0	2.8	3.4	3.2	1.2
19. Capital transfers received	0.3	0.1	0.1	0.0	0.4	0.3	0.1	1.3	0.8	0.3	0.7	0.7	0.9	0.7	0.9	1.0	0.9
20. Total revenue	32.1	32.6	32.9	31.7	32.2	32.3	33.1	35.4	33.3	31.7	32.9	33.8	33.5	33.0	33.4	33.1	30.8
21. Gross fixed capital formation	4.1	2.7	3.2	3.5	2.8	2.8	5.2	6.3	6.7	6.0	5.7	5.4	4.8	4.5	4.3	4.3	4.0
22. Other capital expenditure	0.5	1.3	1.4	1.3	2.5	1.4	1.5	1.6	1.1	0.4	0.9	2.4	1.0	1.1	1.5	1.5	1.5
23. Total expenditure	34.1	36.1	34.9	33.2	33.4	33.4	35.3	38.3	38.9	40.6	39.6	39.1	36.4	35.2	34.9	34.7	34.3
24. Tax burden	27.4	28.5	28.0	27.6	27.2	27.7	28.3	29.0	27.6	26.5	26.4	28.1	28.0	27.3	27.5	26.9	24.8
25. Net lending (+) or net borrowing (-)	-2.0	-3.5	-2.0	-1.5	-1.2	-1.2	-2.2	-2.9	-5.6	-8.9	-6.6	-5.3	-2.9	-2.2	-1.5	-1.6	-3.5

Table 27C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	41.1	38.2	32.6	37.1	19.9	28.3	18.5	17.5	17.4	-10.7	15.5	16.6	6.9	3.8	4.9	3.0	-7.9
2. Current taxes on income and wealth	38.3	28.1	17.0	34.7	34.4	-3.1	34.8	34.6	24.0	-5.2	-3.1	8.2	4.3	4.8	10.0	6.3	-1.6
3. Social contributions	42.0	43.1	27.6	15.6	22.3	24.1	20.1	22.6	19.1	-1.4	-3.3	2.5	3.5	5.1	3.8	-2.5	2.9
4. Of which actual social contributions	41.6	43.9	26.3	14.9	21.6	22.4	20.6	21.4	19.0	-2.1	-3.8	11.0	3.5	5.1	3.8	-2.5	2.9
5. Other current revenue, including sales	25.8	70.5	51.6	10.2	37.3	2.8	32.8	36.6	21.0	-3.9	26.8	1.2	-3.1	16.5	1.6	7.1	3.8
6. Total current revenue	38.4	40.8	30.0	25.8	25.4	17.4	23.3	24.5	19.7	-5.8	7.3	8.5	4.0	6.1	5.0	2.8	-2.1
7. Government consumption expenditure	42.6	36.0	21.7	42.0	16.9	29.0	16.9	20.5	29.9	-0.2	-5.6	-1.7	5.7	4.4	4.7	1.5	3.9
8. Collective consumption	26.1	18.0	9.0	73.0	17.3	30.1	15.6	24.8	21.4	3.3	-5.8	1.7	8.4	0.8	4.6	2.0	6.0
9. Social transfers in kind	60.8	58.5	33.6	18.4	16.5	27.7	18.4	15.7	40.2	-3.9	-5.3	-5.5	2.6	8.9	4.7	1.0	1.5
10. Compensation of employees	44.6	53.4	32.2	24.7	24.7	25.5	26.4	26.6	33.9	1.3	-7.6	-12.9	4.0	11.7	-0.4	1.5	4.1
11. Intermediate consumption	44.8	17.6	17.1	26.7	3.7	34.7	12.3	29.7	24.9	-5.2	-10.1	12.1	7.2	2.6	-2.8	2.3	4.8
12. Social transfers other than in kind	47.0	46.2	23.6	19.1	29.7	18.7	16.3	26.3	39.1	19.6	6.0	-1.2	-0.4	2.3	2.7	4.1	4.4
13. Social transfers in kind via market producers	46.4	-27.6	167.4	11.0	367.6	22.0	11.0	24.9	27.6	-26.0	69.8	31.1	-23.3	11.5	43.8	5.8	5.0
14. Interest	69.0	26.6	-7.4	-15.6	13.0	0.0	-19.4	3.0	23.7	109.2	4.4	13.4	14.8	6.8	-3.4	5.3	5.5
15. Subsidies	56.8	5.5	21.4	64.9	30.7	12.5	20.4	-5.6	-12.6	-4.6	-4.4	-10.4	-11.3	-10.1	-7.7	-9.0	5.0
16. Other current expenditure 1)	-0.8	0.7	0.0	0.0	0.0	-0.3	0.0	1.0	-0.5	0.0	0.4	0.2	0.4	-0.6	0.3	0.1	0.0
17. Total current expenditure	44.7	37.2	21.8	22.4	23.8	21.1	17.2	28.2	28.1	7.3	0.8	0.2	3.3	3.3	2.9	3.2	4.5
18. Gross saving 1)	-1.4	0.9	2.1	0.7	0.4	-0.9	1.6	-0.7	-2.2	-4.2	2.0	2.6	0.2	0.8	0.6	-0.2	-2.0
19. Capital transfers received	-100.0	-12.2	20.8	-0.3	910.6	-2.9	-61.7	1430.7	-28.3	-63.6	142.1	16.7	30.1	-17.4	33.7	19.0	-11.0
20. Total revenue	37.1	40.6	30.0	25.7	26.8	17.2	22.5	28.9	17.9	-7.1	8.5	8.7	4.5	5.5	5.6	3.2	-2.4
21. Gross fixed capital formation	41.0	15.6	52.8	40.8	-0.3	18.5	119.7	46.2	33.5	-13.1	-1.1	1.5	-6.9	1.1	-1.9	5.5	-2.3
22. Other capital expenditure 1)	0.1	0.3	0.1	-0.1	1.2	-1.0	0.1	0.1	-0.5	-0.7	0.5	1.6	-1.4	0.1	0.4	0.0	0.0
23. Total expenditure	44.7	36.8	24.6	24.1	25.7	16.9	26.2	30.7	27.2	1.8	1.9	4.7	-1.8	3.4	3.5	3.6	3.7
24. Tax burden	40.1	36.8	26.7	28.1	23.6	18.9	22.1	23.3	19.5	-6.6	4.1	12.9	5.2	4.2	5.2	2.0	-3.1
25. Net lending (+) or net borrowing (-)	-1.6	1.2	1.5	0.5	0.3	0.1	-1.1	-0.7	-2.7	-3.3	2.2	1.3	2.4	0.7	0.7	-0.1	-1.9

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.9	5.6	8.9	6.6	5.3	2.9	2.2	1.5	1.6	3.5
2. Interest payments (% of GDP)	3.9	3.4	2.5	1.6	1.4	1.2	0.8	0.7	0.7	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.6
3. Implicit interest rate 2)	26.7	22.2	12.3	8.4	8.4	7.7	6.3	7.0	6.9	11.1	6.8	5.7	5.4	5.0	4.4	4.3	4.3
4. Nominal GDP growth rate	46.5	45.6	29.0	30.2	25.1	16.8	19.5	20.5	25.4	-2.6	4.6	5.8	5.6	6.9	4.6	4.1	5.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.9	5.6	8.9	6.6	5.3	2.9	2.2	1.5	1.6	3.5
6. Contribution of nominal GDP growth	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.6	0.4	-1.0	-1.7	-1.8	-2.4	-1.7	-1.6	-1.9
7. Stock-flow adjustment 3)	3.0	6.8	2.9	0.8	0.4	-1.4	-3.1	-0.3	-2.6	0.8	1.1	0.6	2.0	0.9	2.0	0.2	0.8
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	0.7	0.1	-0.5	-0.1	-0.2	-0.1	1.4	2.2	4.9	7.4	5.1	3.7	1.2	0.4	-0.1	0.0	1.9
9. Snow-ball effect	-2.9	-3.6	-3.3	-4.2	-2.9	-1.4	-1.7	-1.4	-1.9	1.9	0.5	0.0	-0.1	-0.6	0.0	0.1	-0.3
10. Stock-flow adjustment 3)	3.0	6.8	2.9	0.8	0.4	-1.4	-3.1	-0.3	-2.6	0.8	1.1	0.6	2.0	0.9	2.0	0.2	0.8
(% of GDP)																	
11. Change in gross debt 5)	0.8	3.3	-0.9	-3.4	-2.7	-2.9	-3.4	0.5	0.4	10.0	6.7	4.3	3.2	0.6	1.8	0.3	2.3
12. Level of gross debt (end of year)	22.4	25.7	24.8	21.3	18.6	15.7	12.3	12.7	13.2	23.2	29.9	34.2	37.3	38.0	39.8	40.1	42.4

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 28A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Sweden****(Mrd SEK)**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	405	564	591	611	627	655	683	725	757	744	782	802	817	835	862	902	953
2. Current taxes on income and wealth	355	486	475	510	554	608	654	664	635	608	640	645	642	671	693	727	757
3. Social contributions	112	123	109	113	117	111	107	116	123	124	157	169	172	177	183	191	199
4. Of which actual social contributions	102	120	106	110	113	108	103	112	119	119	152	163	166	171	176	183	192
5. Other current revenue, including sales	188	172	176	181	187	204	211	239	254	243	249	259	259	264	256	261	270
6. Total current revenue	1060	1345	1350	1415	1484	1578	1655	1744	1769	1720	1828	1875	1890	1947	1993	2081	2179
7. Government consumption expenditure	481	613	655	688	701	723	762	793	833	861	886	921	955	988	1029	1071	1114
8. Collective consumption	147	173	181	189	193	196	206	213	227	239	246	257	271	277	288	299	310
9. Social transfers in kind	334	440	473	500	508	526	555	581	607	622	640	664	684	711	741	772	804
10. Compensation of employees	254	311	328	350	362	371	388	405	420	421	430	442	461	476	495	515	536
11. Intermediate consumption	178	204	215	220	223	232	248	256	273	286	295	306	311	320	331	339	349
12. Social transfers other than in kind	324	369	388	416	426	435	447	449	462	488	492	492	516	539	545	568	593
13. Social transfers in kind via market producers	38	62	71	74	73	76	81	86	93	103	113	120	125	132	137	143	149
14. Interest	96	64	74	57	48	51	51	55	53	38	36	40	33	31	28	29	28
15. Subsidies	66	34	37	39	38	41	45	47	49	51	55	60	62	63	68	69	70
16. Other current expenditure	133	163	164	180	192	199	202	201	209	209	250	252	256	271	280	289	299
17. Total current expenditure	1089	1208	1276	1337	1363	1405	1461	1499	1560	1596	1671	1712	1762	1833	1884	1952	2024
18. Gross saving	-29	137	74	78	122	173	194	245	209	124	157	162	128	114	109	129	155
19. Capital transfers received	5	5	6	5	5	6	4	3	3	3	3	3	14	13	3	2	2
20. Total revenue	1064	1350	1356	1421	1490	1585	1659	1747	1771	1723	1831	1878	1904	1960	1996	2083	2181
21. Gross fixed capital formation	97	103	112	112	115	119	128	135	144	148	159	162	168	171	176	182	187
22. Other capital expenditure	11	3	6	6	3	7	2	3	1	2	2	7	8	8	10	10	10
23. Total expenditure	1196	1314	1394	1456	1481	1532	1591	1637	1705	1746	1832	1881	1938	2012	2070	2143	2221
24. Tax burden	869	1176	1178	1237	1301	1376	1446	1507	1517	1477	1579	1616	1630	1682	1736	1819	1908
25. Net lending (+) or net borrowing (-)	-132	36	-38	-35	9	53	68	110	66	-24	-1	-3	-34	-52	-74	-59	-40

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	21.5	22.8	23.0	22.8	22.3	22.5	22.0	22.0	22.3	22.6	22.2	21.9	22.2	22.1	22.0	22.2	22.4
2. Current taxes on income and wealth	18.9	19.6	18.5	19.1	19.8	20.9	21.1	20.1	18.7	18.5	18.2	17.6	17.4	17.8	17.7	17.9	17.8
3. Social contributions	5.9	5.0	4.2	4.2	4.2	3.8	3.5	3.5	3.6	3.8	4.5	4.6	4.7	4.7	4.7	4.7	4.7
4. Of which actual social contributions	5.4	4.8	4.1	4.1	4.0	3.7	3.3	3.4	3.5	3.6	4.3	4.5	4.5	4.5	4.5	4.5	4.5
5. Other current revenue, including sales	10.0	6.9	6.8	6.8	6.7	7.0	6.8	7.2	7.5	7.4	7.1	7.1	7.0	7.0	6.5	6.4	6.3
6. Total current revenue	56.3	54.3	52.5	52.9	52.9	54.3	53.4	52.9	52.2	52.3	51.9	51.3	51.3	51.6	51.0	51.1	51.3
7. Government consumption expenditure	25.5	24.7	25.5	25.7	25.0	24.9	24.6	24.1	24.6	26.2	25.2	25.2	25.9	26.2	26.3	26.3	26.2
8. Collective consumption	7.8	7.0	7.1	7.0	6.9	6.8	6.7	6.4	6.7	7.3	7.0	7.0	7.4	7.3	7.4	7.3	7.3
9. Social transfers in kind	17.7	17.8	18.4	18.7	18.1	18.1	17.9	17.6	17.9	18.9	18.2	18.1	18.6	18.8	19.0	19.0	18.9
10. Compensation of employees	13.5	12.6	12.8	13.1	12.9	12.8	12.5	12.3	12.4	12.8	12.2	12.1	12.5	12.6	12.7	12.7	12.6
11. Intermediate consumption	9.4	8.2	8.3	8.2	8.0	8.0	8.0	7.8	8.1	8.7	8.4	8.4	8.4	8.5	8.5	8.3	8.2
12. Social transfers other than in kind	17.2	14.9	15.1	15.6	15.2	15.0	14.4	13.6	13.6	14.8	14.0	13.4	14.0	14.3	13.9	14.0	14.0
13. Social transfers in kind via market producers	2.0	2.5	2.7	2.8	2.6	2.6	2.6	2.6	2.7	3.1	3.2	3.3	3.4	3.5	3.5	3.5	3.5
14. Interest	5.1	2.6	2.9	2.1	1.7	1.8	1.6	1.7	1.6	1.2	1.0	1.1	0.9	0.8	0.7	0.7	0.7
15. Subsidies	3.5	1.4	1.5	1.5	1.4	1.4	1.5	1.4	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	1.6
16. Other current expenditure	7.1	6.6	6.4	6.7	6.9	6.8	6.5	6.1	6.2	6.3	7.1	6.9	6.9	7.2	7.2	7.1	7.0
17. Total current expenditure	57.8	48.7	49.7	50.0	48.6	48.3	47.2	45.5	46.0	48.5	47.5	46.8	47.8	48.6	48.2	48.0	47.6
18. Gross saving	-1.5	5.5	2.9	2.9	4.3	5.9	6.3	7.4	6.2	3.8	4.5	4.4	3.5	3.0	2.8	3.2	3.6
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	0.1	0.0
20. Total revenue	56.5	54.5	52.8	53.1	53.1	54.5	53.5	53.0	52.3	52.4	52.0	51.4	51.7	51.9	51.1	51.2	51.3
21. Gross fixed capital formation	5.1	4.2	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	4.5	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	0.3	0.2	0.2
23. Total expenditure	63.5	53.0	54.2	54.4	52.8	52.7	51.3	49.7	50.3	53.1	52.0	51.4	52.6	53.3	53.0	52.7	52.3
24. Tax burden	46.1	47.5	45.8	46.2	46.4	47.3	46.6	45.7	44.8	44.9	44.9	44.2	44.2	44.6	44.4	44.7	44.9
25. Net lending (+) or net borrowing (-)	-7.0	1.4	-1.5	-1.3	0.3	1.8	2.2	3.3	2.0	-0.7	0.0	-0.1	-0.9	-1.4	-1.9	-1.5	-1.0

Table 28C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	6.7	4.6	4.7	3.3	2.6	4.5	4.4	6.1	4.4	-1.7	5.1	2.6	1.8	2.3	3.1	4.7	5.6
2. Current taxes on income and wealth	7.5	-4.5	-2.3	7.5	8.6	9.8	7.5	1.6	-4.4	-4.2	5.1	0.9	-0.4	4.4	3.4	4.9	4.1
3. Social contributions	11.8	-4.3	-11.0	3.5	3.2	-4.6	-3.8	8.5	6.1	0.4	27.2	7.3	2.0	2.8	3.1	4.2	4.7
4. Of which actual social contributions	12.7	-4.6	-11.5	3.5	3.2	-5.0	-4.0	8.7	6.1	0.1	27.4	7.6	1.6	3.1	2.7	4.2	4.7
5. Other current revenue, including sales	-1.9	0.4	2.1	3.2	3.0	9.1	3.6	13.2	6.2	-4.1	2.5	3.8	0.1	2.0	-3.1	2.0	3.3
6. Total current revenue	6.0	-0.2	0.4	4.8	4.9	6.3	4.9	5.4	1.4	-2.8	6.3	2.5	0.8	3.0	2.4	4.4	4.7
7. Government consumption expenditure	4.1	4.9	6.9	5.2	1.8	3.1	5.4	4.2	5.0	3.3	3.0	3.9	3.7	3.5	4.1	4.1	4.0
8. Collective consumption	1.6	-3.7	5.2	3.9	2.2	1.9	5.1	2.9	6.7	5.3	3.2	4.4	5.4	2.2	3.9	3.7	3.7
9. Social transfers in kind	5.1	8.7	7.5	5.6	1.7	3.5	5.5	4.7	4.4	2.5	2.9	3.7	3.0	4.0	4.2	4.2	4.2
10. Compensation of employees	5.4	5.6	5.4	6.8	3.2	2.6	4.4	4.5	3.8	0.2	2.1	2.9	4.2	3.4	3.9	4.1	4.0
11. Intermediate consumption	-2.1	4.3	5.4	2.7	1.3	3.7	7.1	3.2	6.7	4.7	3.2	3.7	1.5	3.2	3.3	2.4	3.0
12. Social transfers other than in kind	-2.1	4.7	5.0	7.3	2.4	2.1	2.7	0.5	2.9	5.7	0.7	0.0	4.9	4.6	1.0	4.3	4.4
13. Social transfers in kind via market producers	8.3	8.8	14.0	5.3	-1.4	3.9	6.1	6.6	8.0	11.3	9.4	6.3	3.5	5.9	4.1	4.2	4.0
14. Interest	4.0	-18.1	15.8	-23.7	-15.5	6.9	-1.0	8.1	-3.7	-27.9	-5.3	12.1	-19.0	-6.7	-8.7	2.9	-3.0
15. Subsidies	-11.2	-4.4	8.5	4.2	-2.7	7.4	11.0	3.0	6.0	2.6	9.5	7.8	3.7	1.8	8.0	0.6	1.8
16. Other current expenditure 1)	-0.3	-0.4	-0.2	0.4	0.1	0.0	-0.3	-0.4	0.1	0.2	0.8	-0.2	0.1	0.2	0.0	-0.1	-0.1
17. Total current expenditure	0.1	2.4	5.7	4.8	1.9	3.1	4.0	2.6	4.1	2.3	4.7	2.4	2.9	4.0	2.8	3.6	3.7
18. Gross saving 1)	3.3	-1.5	-2.6	0.0	1.4	1.6	0.3	1.2	-1.3	-2.4	0.7	0.0	-1.0	-0.4	-0.2	0.4	0.5
19. Capital transfers received	-8.4	6.2	8.7	-8.0	3.1	18.9	-38.6	-21.1	-16.2	13.6	-7.5	22.2	303.4	-4.9	-77.0	-20.0	-20.0
20. Total revenue	5.9	-0.2	0.5	4.7	4.9	6.4	4.7	5.3	1.4	-2.8	6.3	2.6	1.4	3.0	1.8	4.4	4.7
21. Gross fixed capital formation	-1.1	9.9	8.5	0.7	2.4	3.6	7.2	5.6	7.0	2.3	7.5	2.1	3.5	2.2	2.6	3.2	3.2
22. Other capital expenditure 1)	-0.5	0.0	0.1	0.0	-0.1	0.2	-0.2	0.0	-0.1	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.0
23. Total expenditure	-0.8	3.0	6.1	4.4	1.7	3.5	3.9	2.9	4.2	2.4	4.9	2.7	3.0	3.8	2.9	3.5	3.7
24. Tax burden	7.4	-0.3	0.2	5.0	5.2	5.8	5.0	4.3	0.6	-2.6	6.9	2.3	0.9	3.2	3.2	4.8	4.9
25. Net lending (+) or net borrowing (-)	3.9	-1.8	-2.9	0.2	1.6	1.5	0.4	1.2	-1.4	-2.7	0.7	0.0	-0.8	-0.4	-0.5	0.4	0.5

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	7.0	-1.4	1.5	1.3	-0.3	-1.8	-2.2	-3.3	-2.0	0.7	0.0	0.1	0.9	1.4	1.9	1.5	1.0
2. Interest payments (% of GDP)	5.1	2.6	2.9	2.1	1.7	1.8	1.6	1.7	1.6	1.2	1.0	1.1	0.9	0.8	0.7	0.7	0.7
3. Implicit interest rate 2)	:	5.3	5.8	4.4	3.7	3.8	3.6	4.1	4.2	3.1	2.7	3.1	2.5	2.3	1.9	1.7	1.5
4. Nominal GDP growth rate	8.0	4.1	3.7	4.2	4.8	3.6	6.6	6.4	2.7	-2.9	7.0	3.9	0.8	2.4	3.5	4.2	4.4
(% 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	-3.3	-2.0	0.7	0.0	0.1	0.9	1.4	1.9	1.5	1.0
6. Contribution of nominal GDP growth	:	-2.0	-1.8	-2.0	-2.2	-1.7	-3.0	-2.6	-1.0	1.1	-2.7	-1.4	-0.3	-0.9	-1.3	-1.7	-1.9
7. Stock-flow adjustment 3)	:	4.6	-1.5	-0.2	1.5	3.8	0.1	1.0	1.5	1.7	-0.8	0.6	-0.3	1.7	4.6	0.6	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	-5.0	-3.5	-0.4	-1.0	-1.0	0.0	0.6	1.2	0.8	0.3
9. Snow-ball effect	:	0.6	1.0	0.1	-0.5	0.1	-1.3	-0.9	0.5	2.3	-1.6	-0.3	0.6	-0.1	-0.6	-1.0	-1.2
10. Stock-flow adjustment 3)	:	4.6	-1.5	-0.2	1.5	3.8	0.1	1.0	1.5	1.7	-0.8	0.6	-0.3	1.7	4.6	0.6	0.0
(% of GDP)																	
11. Change in gross debt 5)	:	1.2	-1.9	-0.9	-1.1	0.3	-5.0	-4.9	-1.4	3.6	-3.5	-0.7	0.4	2.2	5.1	0.3	-0.9
12. Level of gross debt (end of year)	69.9	51.7	49.8	48.9	47.9	48.2	43.1	38.2	36.8	40.3	36.8	36.2	36.6	38.7	43.9	44.2	43.4

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 29A

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

United Kingdom

(Mrd GBP)

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	71.1	96.1	133.5	169.3	178.1	176.1	165.3	189.7	205.1	210.9	220.2	230.9	245.7	260.0
2. Current taxes on income and wealth	:	:	:	95.0	109.7	160.5	227.4	236.3	246.2	225.4	233.7	242.7	237.1	243.3	249.0	256.5	264.2
3. Social contributions	:	:	:	42.1	54.0	74.4	111.0	116.0	122.4	120.5	123.7	128.0	131.4	134.9	138.4	143.2	148.9
4. Of which actual social contributions	:	:	:	37.8	48.6	66.1	103.3	107.6	113.5	110.5	113.5	118.2	121.9	125.3	128.9	133.3	138.5
5. Other current revenue, including sales	:	:	:	19.8	22.3	29.4	50.0	54.9	59.2	59.8	57.0	55.1	56.5	77.0	69.8	70.2	74.1
6. Total current revenue	:	:	:	227.9	282.0	397.8	557.7	585.4	604.0	571.1	604.2	630.8	636.0	675.3	688.1	715.6	747.3
7. Government consumption expenditure	:	:	:	109.5	140.5	179.0	285.2	296.4	316.0	330.4	337.4	337.9	344.5	346.5	355.3	356.9	359.7
8. Collective consumption	:	:	:	47.3	57.6	75.9	112.5	115.0	122.0	123.9	125.7	124.6	128.8	128.1	131.0	130.1	132.3
9. Social transfers in kind	:	:	:	62.2	82.9	103.1	172.7	181.4	194.0	206.5	211.7	213.3	215.7	218.4	224.3	226.8	227.4
10. Compensation of employees	:	:	:	65.2	78.2	95.6	152.6	157.4	161.4	166.4	172.3	171.1	171.4	166.7	169.9	170.5	172.2
11. Intermediate consumption	:	:	:	42.4	62.8	86.7	151.7	160.1	175.6	186.8	187.4	185.5	188.6	197.3	202.8	204.1	205.0
12. Social transfers other than in kind	:	:	:	67.3	110.3	123.3	171.7	183.2	196.4	217.7	227.3	234.4	245.7	250.8	256.8	260.2	262.4
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
14. Interest	:	:	:	20.9	26.2	26.5	28.6	33.0	34.1	28.1	45.2	51.6	48.3	49.5	49.1	50.2	50.7
15. Subsidies	:	:	:	3.9	4.5	4.3	8.9	9.1	9.1	9.6	9.2	8.0	9.4	9.1	10.1	10.2	10.3
16. Other current expenditure	:	:	:	11.1	17.6	27.4	40.2	41.5	42.3	46.1	49.1	46.3	46.5	48.7	45.5	46.0	46.2
17. Total current expenditure	:	:	:	210.8	299.5	363.7	553.7	584.3	618.8	654.8	690.6	696.8	709.9	722.1	734.3	741.2	746.8
18. Gross saving	:	:	:	17.1	-17.5	34.1	4.0	1.1	-14.8	-83.7	-86.4	-66.0	-73.8	-46.8	-46.2	-25.6	0.5
19. Capital transfers received	:	:	:	1.7	1.8	2.7	4.9	5.5	26.4	5.4	3.5	3.7	3.8	6.0	5.3	5.7	6.1
20. Total revenue	:	:	:	229.6	283.8	400.5	562.6	590.8	630.4	576.4	607.7	634.5	639.8	681.3	693.5	721.3	753.4
21. Gross fixed capital formation	:	:	:	17.8	19.0	18.3	36.5	38.5	46.7	50.5	50.2	47.8	46.6	45.2	49.8	51.9	54.0
22. Other capital expenditure	:	:	:	11.7	9.3	6.6	13.5	12.5	42.5	31.5	17.7	13.4	20.9	12.4	11.1	11.5	12.1
23. Total expenditure	:	:	:	240.3	327.7	388.5	603.6	635.3	708.1	736.8	758.5	758.1	777.4	779.6	795.3	804.6	812.9
24. Tax burden	:	:	:	208.2	260.8	364.3	505.8	528.2	563.5	507.9	542.3	571.6	576.0	595.8	615.4	642.4	670.0
25. Net lending (+) or net borrowing (-)	:	:	:	-10.7	-43.9	11.9	-41.0	-44.5	-77.6	-160.4	-150.8	-123.5	-137.6	-98.3	-101.8	-83.3	-59.4

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))**

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	11.5	12.3	13.0	12.1	12.0	11.6	11.2	12.2	12.7	12.7	12.9	12.9	13.2	13.4
2. Current taxes on income and wealth	:	:	:	15.4	14.0	15.7	16.2	16.0	16.2	15.2	15.0	15.0	14.3	14.2	13.9	13.8	13.6
3. Social contributions	:	:	:	6.8	6.9	7.3	7.9	7.8	8.1	8.1	7.9	7.9	7.9	7.9	7.7	7.7	7.7
4. Of which actual social contributions	:	:	:	6.1	6.2	6.5	7.4	7.3	7.5	7.5	7.3	7.3	7.4	7.3	7.2	7.1	7.1
5. Other current revenue, including sales	:	:	:	3.2	2.8	2.9	3.6	3.7	3.9	4.0	3.7	3.4	3.4	4.5	3.9	3.8	3.8
6. Total current revenue	:	:	:	37.0	36.0	38.9	39.7	39.5	39.8	38.5	38.8	39.0	38.4	39.4	38.4	38.4	38.5
7. Government consumption expenditure	:	:	:	17.8	17.9	17.5	20.3	20.0	20.8	22.3	21.6	20.9	20.8	20.2	19.8	19.1	18.5
8. Collective consumption	:	:	:	7.7	7.4	7.4	8.0	7.8	8.0	8.4	8.1	7.7	7.8	7.5	7.3	7.0	6.8
9. Social transfers in kind	:	:	:	10.1	10.6	10.1	12.3	12.2	12.8	13.9	13.6	13.2	13.0	12.8	12.5	12.2	11.7
10. Compensation of employees	:	:	:	10.6	10.0	9.3	10.9	10.6	10.6	11.2	11.1	10.6	10.4	9.7	9.5	9.1	8.9
11. Intermediate consumption	:	:	:	6.9	8.0	8.5	10.8	10.8	11.6	12.6	12.0	11.5	11.4	11.5	11.3	10.9	10.6
12. Social transfers other than in kind	:	:	:	10.9	14.1	12.0	12.2	12.4	12.9	14.7	14.6	14.5	14.8	14.6	14.3	14.0	13.5
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
14. Interest	:	:	:	3.4	3.3	2.6	2.0	2.2	2.2	1.9	2.9	3.2	2.9	2.9	2.7	2.7	2.6
15. Subsidies	:	:	:	0.6	0.6	0.4	0.6	0.6	0.6	0.7	0.6	0.5	0.6	0.5	0.6	0.5	0.5
16. Other current expenditure	:	:	:	1.8	2.2	2.7	2.9	2.8	2.8	3.1	3.1	2.9	2.8	2.8	2.5	2.5	2.4
17. Total current expenditure	:	:	:	34.2	38.3	35.5	39.4	39.5	40.7	44.2	44.3	43.1	42.9	42.1	41.0	39.8	38.5
18. Gross saving	:	:	:	2.8	-2.2	3.3	0.3	0.1	-1.0	-5.6	-5.5	-4.1	-4.5	-2.7	-2.6	-1.4	0.0
19. Capital transfers received	:	:	:	0.3	0.2	0.3	0.4	0.4	1.7	0.4	0.2	0.2	0.2	0.3	0.3	0.3	0.3
20. Total revenue	:	:	:	37.3	36.2	39.1	40.1	39.9	41.5	38.9	39.0	39.2	38.6	39.8	38.7	38.7	38.8
21. Gross fixed capital formation	:	:	:	2.9	2.4	1.8	2.6	2.6	3.1	3.4	3.2	3.0	2.8	2.6	2.8	2.8	2.8
22. Other capital expenditure	:	:	:	1.9	1.2	0.6	1.0	0.8	2.8	2.1	1.1	0.8	1.3	0.7	0.6	0.6	0.6
23. Total expenditure	:	:	:	39.0	41.9	38.0	43.0	42.9	46.6	49.7	48.7	46.9	47.0	45.5	44.4	43.2	41.9
24. Tax burden	:	:	:	33.8	33.3	35.6	36.0	35.7	37.1	34.3	34.8	35.3	34.8	34.8	34.4	34.5	34.5
25. Net lending (+) or net borrowing (-)	:	:	:	-1.7	-5.6	1.2	-2.9	-3.0	-5.1	-10.8	-9.7	-7.6	-8.3	-5.7	-5.7	-4.5	-3.1

Table 29C

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1976	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	7.0	5.8	5.7	5.2	-1.1	-6.1	14.8	8.1	2.9	4.4	4.9	6.4	5.8
2. Current taxes on income and wealth	:	:	:	:	10.7	7.6	10.3	3.9	4.2	-8.5	3.7	3.8	-2.3	2.6	2.3	3.0	3.0
3. Social contributions	:	:	:	:	5.0	6.9	5.4	4.6	5.5	-1.6	2.7	3.5	2.6	2.6	2.6	3.5	4.0
4. Of which actual social contributions	:	:	:	:	5.5	6.7	6.0	4.2	5.5	-2.7	2.7	4.2	3.1	2.8	2.9	3.4	3.9
5. Other current revenue, including sales	:	:	:	:	3.1	5.7	11.1	9.9	7.8	1.0	-4.6	-3.4	2.7	36.2	-9.3	0.6	5.6
6. Total current revenue	:	:	:	:	7.7	6.7	8.0	5.0	3.2	-5.5	5.8	4.4	0.8	6.2	1.9	4.0	4.4
7. Government consumption expenditure	:	:	:	:	4.0	6.9	6.3	3.9	6.6	4.5	2.1	0.2	2.0	0.6	2.5	0.4	0.8
8. Collective consumption	:	:	:	:	3.7	7.4	4.0	2.2	6.1	1.5	1.4	-0.9	3.4	-0.6	2.3	-0.7	1.7
9. Social transfers in kind	:	:	:	:	4.2	6.5	7.9	5.0	7.0	6.5	2.5	0.8	1.1	1.3	2.7	1.1	0.3
10. Compensation of employees	:	:	:	:	3.1	6.3	5.9	3.1	2.6	3.1	3.6	-0.7	0.2	-2.8	2.0	0.3	1.0
11. Intermediate consumption	:	:	:	:	5.8	8.6	9.0	5.5	9.6	6.4	0.3	-1.0	1.7	4.6	2.8	0.6	0.4
12. Social transfers other than in kind	:	:	:	:	4.0	3.2	3.4	6.7	7.2	10.9	4.4	3.1	4.8	2.1	2.4	1.3	0.9
13. Social transfers in kind via market producers	:	:	:	:	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	:	:	:	:	14.9	-0.1	6.0	15.4	3.4	-17.4	60.7	14.2	-6.4	2.5	-0.8	2.2	0.9
15. Subsidies	:	:	:	:	-6.6	6.8	20.4	2.4	0.0	6.3	-4.1	-13.3	16.8	-2.5	10.6	0.9	1.0
16. Other current expenditure 1)	:	:	:	:	0.2	0.2	-0.1	-0.1	0.0	0.3	0.0	-0.3	-0.1	0.0	-0.3	-0.1	-0.1
17. Total current expenditure	:	:	:	:	5.3	5.9	5.8	5.5	5.9	5.8	5.5	0.9	1.9	1.7	1.7	0.9	0.8
18. Gross saving 1)	:	:	:	:	0.8	0.3	0.8	-0.2	-1.0	-4.7	0.1	1.5	-0.4	1.7	0.2	1.2	1.4
19. Capital transfers received	:	:	:	:	-3.2	19.6	-1.7	10.5	384.5	-79.7	-33.7	4.1	1.6	58.8	-10.4	7.1	7.2
20. Total revenue	:	:	:	:	7.6	6.8	7.9	5.0	6.7	-8.6	5.4	4.4	0.8	6.5	1.8	4.0	4.5
21. Gross fixed capital formation	:	:	:	:	-1.4	2.3	79.6	5.7	21.4	8.1	-0.6	-4.8	-2.5	-3.1	10.4	4.1	4.0
22. Other capital expenditure 1)	:	:	:	:	0.1	0.0	-0.9	-0.1	2.0	-0.7	-1.0	-0.3	0.4	-0.5	-0.1	0.0	0.0
23. Total expenditure	:	:	:	:	5.2	5.7	6.2	5.3	11.5	4.1	2.9	-0.1	2.5	0.3	2.0	1.2	1.0
24. Tax burden	:	:	:	:	8.5	6.8	7.8	4.4	6.7	-9.9	6.8	5.4	0.8	3.4	3.3	4.4	4.3
25. Net lending (+) or net borrowing (-)	:	:	:	:	0.8	0.4	0.6	-0.1	-2.1	-5.7	1.1	2.0	-0.7	2.6	0.1	1.2	1.4

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	5.6	-0.4	2.1	3.4	3.6	3.5	2.9	3.0	5.1	10.8	9.7	7.6	8.3	5.7	5.7	4.5	3.1
2. Interest payments (% of GDP)	3.3	2.3	1.9	1.9	1.9	2.0	2.0	2.2	2.2	1.9	2.9	3.2	2.9	2.9	2.7	2.7	2.6
3. Implicit interest rate 2)	8.1	6.0	5.6	5.6	5.4	5.3	5.2	5.5	5.3	3.6	4.6	4.3	3.7	3.5	3.3	3.1	3.0
4. Nominal GDP growth rate	5.1	3.8	5.2	6.6	5.4	5.7	5.8	5.5	2.5	-2.4	5.1	3.8	2.3	3.5	4.6	4.1	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	3.0	5.1	10.8	9.7	7.6	8.3	5.7	5.7	4.5	3.1
6. Contribution of nominal GDP growth	-2.1	-1.4	-1.8	-2.2	-1.9	-2.2	-2.3	-2.2	-1.1	1.3	-3.2	-2.8	-1.9	-2.9	-3.8	-3.5	-3.6
7. Stock-flow adjustment 3)	1.2	-1.0	-0.6	0.2	1.2	0.0	0.3	0.3	4.1	1.9	4.1	0.6	-2.5	-1.4	0.2	-0.4	0.7
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.3	-2.7	0.2	1.5	1.7	1.5	0.9	0.8	2.9	8.9	6.8	4.4	5.4	2.9	2.9	1.8	0.5
9. Snow-ball effect	1.2	0.8	0.1	-0.3	0.0	-0.1	-0.2	0.0	1.2	3.2	-0.3	0.4	1.1	0.0	-1.1	-0.8	-1.0
10. Stock-flow adjustment 3)	1.2	-1.0	-0.6	0.2	1.2	0.0	0.3	0.3	4.1	1.9	4.1	0.6	-2.5	-1.4	0.2	-0.4	0.7
(% of GDP)																	
11. Change in gross debt 5)	4.8	-2.9	-0.3	1.4	2.9	1.4	0.9	1.1	8.1	14.0	10.6	5.4	4.0	1.5	2.0	0.5	0.2
12. Level of gross debt (end of year)	48.3	36.2	35.9	37.3	40.2	41.6	42.5	43.6	51.8	65.8	76.4	81.8	85.8	87.3	89.4	89.9	90.1

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)**

	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	1717	1782	1805	1874	1967	2050
2. Current taxes on income and wealth	:	1619	1699	1739	1794	1873	1930
3. Social contributions	:	1755	1801	1826	1876	1931	1982
4. Of which actual social contributions	:	1626	1670	1694	1742	1794	1843
5. Other current revenue, including sales	:	:	:	:	:	717	726
6. Total current revenue	:	5740	5945	6070	6235	6488	6690
7. Government consumption expenditure	:	2765	2822	2843	2913	3002	3071
8. Collective consumption	:	1043	1068	1072	1090	1121	1147
9. Social transfers in kind	:	1722	1754	1771	1823	1881	1924
10. Compensation of employees	:	1391	1406	1406	1435	1475	1503
11. Intermediate consumption	:	838	864	875	900	941	959
12. Social transfers other than in kind	:	2124	2202	2242	2301	2387	2442
13. Social transfers in kind via market producers	:	577	587	602	622	641	665
14. Interest	:	380	385	364	354	350	352
15. Subsidies	:	166	165	167	184	191	196
16. Other current expenditure	:	348	360	380	377	395	405
17. Total current expenditure	:	5824	5971	6035	6172	6379	6520
18. Gross saving	:	-84	-26	35	63	108	169
19. Capital transfers received	:	61	60	68	65	69	66
20. Total revenue	:	5801	6005	6138	6300	6557	6755
21. Gross fixed capital formation	:	428	409	398	405	416	419
22. Other capital expenditure	:	142	192	142	125	121	122
23. Total expenditure	:	6394	6572	6575	6702	6916	7062
24. Tax burden	:	5002	5187	5279	5453	5690	5880
25. Net lending (+) or net borrowing (-)	:	-593	-567	-437	-402	-359	-306

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))**

	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	13.0	13.3	13.4	13.5	13.5	13.5
2. Current taxes on income and wealth	:	12.3	12.7	12.9	12.9	12.8	12.8
3. Social contributions	:	13.3	13.4	13.5	13.5	13.2	13.1
4. Of which actual social contributions	:	12.3	12.4	12.5	12.5	12.3	12.2
5. Other current revenue, including sales	:	:	:	:	:	4.9	4.8
6. Total current revenue	:	43.6	44.3	44.9	44.8	44.5	44.2
7. Government consumption expenditure	:	21.0	21.0	21.0	20.9	20.6	20.3
8. Collective consumption	:	7.9	8.0	7.9	7.8	7.7	7.6
9. Social transfers in kind	:	13.1	13.1	13.1	13.1	12.9	12.7
10. Compensation of employees	:	10.6	10.5	10.4	10.3	10.1	9.9
11. Intermediate consumption	:	6.4	6.4	6.5	6.5	6.5	6.3
12. Social transfers other than in kind	:	16.1	16.4	16.6	16.5	16.4	16.1
13. Social transfers in kind via market producers	:	4.4	4.4	4.5	4.5	4.4	4.4
14. Interest	:	2.9	2.9	2.7	2.5	2.4	2.3
15. Subsidies	:	1.3	1.2	1.2	1.3	1.3	1.3
16. Other current expenditure	:	2.6	2.7	2.8	2.7	2.7	2.7
17. Total current expenditure	:	44.2	44.5	44.6	44.3	43.8	43.1
18. Gross saving	:	-0.6	-0.2	0.3	0.5	0.7	1.1
19. Capital transfers received	:	0.5	0.4	0.5	0.5	0.5	0.4
20. Total revenue	:	44.0	44.7	45.4	45.2	45.0	44.6
21. Gross fixed capital formation	:	3.3	3.0	2.9	2.9	2.9	2.8
22. Other capital expenditure	:	1.1	1.4	1.1	0.9	0.8	0.8
23. Total expenditure	:	48.5	49.0	48.6	48.1	47.4	46.7
24. Tax burden	:	38.0	38.6	39.0	39.1	39.0	38.9
25. Net lending (+) or net borrowing (-)	:	-4.5	-4.2	-3.2	-2.9	-2.5	-2.0

Table 30C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****EU-28****(EUR; annual percentage changes unless otherwise stated)**

	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	3.8	1.3	3.8	5.0	4.2
2. Current taxes on income and wealth	:	4.9	2.3	3.2	4.4	3.1
3. Social contributions	:	2.6	1.4	2.7	2.9	2.7
4. Of which actual social contributions	:	2.7	1.5	2.8	3.0	2.7
5. Other current revenue, including sales	:	:	:	:	:	1.4
6. Total current revenue	:	3.6	2.1	2.7	4.1	3.1
7. Government consumption expenditure	:	2.1	0.7	2.4	3.1	2.3
8. Collective consumption	:	2.4	0.4	1.7	2.8	2.3
9. Social transfers in kind	:	1.9	1.0	2.9	3.2	2.3
10. Compensation of employees	:	1.1	0.0	2.1	2.8	1.9
11. Intermediate consumption	:	3.1	1.2	2.8	4.6	1.9
12. Social transfers other than in kind	:	3.7	1.8	2.6	3.7	2.3
13. Social transfers in kind via market producers	:	1.7	2.6	3.3	3.1	3.6
14. Interest	:	1.5	-5.6	-2.8	-1.2	0.6
15. Subsidies	:	0.0	1.0	9.9	4.0	2.5
16. Other current expenditure 1)	:	0.0	0.1	-0.1	0.0	0.0
17. Total current expenditure	:	2.5	1.1	2.3	3.4	2.2
18. Gross saving 1)	:	0.4	0.5	0.2	0.3	0.4
19. Capital transfers received	:	-1.4	13.7	-4.2	5.7	-4.9
20. Total revenue	:	3.5	2.2	2.6	4.1	3.0
21. Gross fixed capital formation	:	-4.5	-2.8	1.8	2.8	0.7
22. Other capital expenditure 1)	:	0.4	-0.4	-0.2	-0.1	0.0
23. Total expenditure	:	2.8	0.0	1.9	3.2	2.1
24. Tax burden	:	3.7	1.8	3.3	4.4	3.3
25. Net lending (+) or net borrowing (-)	:	0.3	1.0	0.3	0.4	0.4

1) Changes in GDP ratios.

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

	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	:	4.5	4.2	3.2	2.9	2.5	2.0
2. Interest payments (% of GDP)	:	2.9	2.9	2.7	2.5	2.4	2.3
3. Implicit interest rate 2)	:	3.8	3.6	3.2	3.0	2.8	2.7
4. Nominal GDP growth rate	4.4	3.0	1.9	0.8	3.0	4.6	3.8
(% of GDP)							
Budgetary constraint based on the deficit							
5. Deficit (net borrowing) 1)	:	4.5	4.2	3.2	2.9	2.5	2.0
6. Contribution of nominal GDP growth	-3.1	-2.3	-1.5	-0.6	-2.6	-3.9	-3.2
7. Stock-flow adjustment 3)	:	0.7	1.0	-0.5	1.0	0.9	0.1
Budgetary constraint based on the primary deficit							
8. Primary deficit 4)	:	1.6	1.4	0.5	0.3	0.1	-0.3
9. Snow-ball effect	:	0.6	1.4	2.1	0.0	-1.5	-0.9
10. Stock-flow adjustment 3)	:	0.7	1.0	-0.5	1.0	0.9	0.1
(% of GDP)							
11. Change in gross debt 5)	5.4	2.9	3.7	2.1	1.3	-0.6	-1.1
12. Level of gross debt (end of year)	78.5	81.4	85.1	87.3	88.6	88.0	86.9

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.

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

