

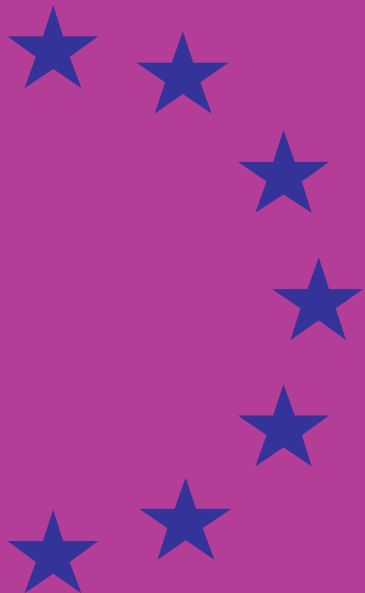


GENERAL GOVERNMENT DATA

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

AUTUMN 2014



European Commission

Directorate-General for Economic and Financial Affairs

General Government Data

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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 2013 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2014 - 2016 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2014.

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' economic forecasts.

PART I: TABLES BY COUNTRY

- | | | | |
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| 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 | |
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A: National currency

B: As percentage of GDP at market prices

C: Annual percentage change

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GENERAL GOVERNMENT DATA

GENERAL GOVERNMENT REVENUE,
EXPENDITURE, BALANCES AND GROSS DEBT

PART I

TABLES BY COUNTRY

Table 1A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Belgium****(Mrd EURO-BEF)**

	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	52.1	53.0	54.8
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	66.0	65.4	67.1	68.4
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	67.3	68.2
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	57.3	58.1
5. Other current revenue, including sales	:	:	:	:	6.5	7.8	10.5	11.0	12.2	12.0	13.6	15.0	15.9	16.4	15.4	15.2	14.9
6. Total current revenue	:	:	:	:	99.5	123.8	154.5	161.9	169.1	164.5	174.0	184.4	192.9	199.1	199.4	202.5	206.3
7. Government consumption expenditure	:	:	:	:	44.8	53.9	72.1	74.9	80.5	84.4	86.4	90.5	94.2	96.5	98.2	98.5	99.9
8. Collective consumption	:	:	:	:	18.1	21.5	27.7	28.5	30.3	31.8	32.1	33.2	35.0	36.2	36.3	35.8	35.8
9. Social transfers in kind	:	:	:	:	26.7	32.4	44.4	46.4	50.2	52.6	54.4	57.2	59.2	60.3	61.8	62.7	64.1
10. Compensation of employees	:	:	:	:	24.2	28.4	37.5	39.2	41.4	43.0	44.2	46.0	47.7	49.3	49.6	49.5	49.5
11. Intermediate consumption	:	:	:	:	7.2	9.1	12.4	12.4	13.4	14.0	14.3	14.8	15.5	15.6	15.7	15.3	15.4
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	69.8	71.9	73.8
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	32.5	33.1	34.0
14. Interest	:	:	:	:	18.5	16.8	12.8	13.1	13.4	12.7	12.5	12.9	13.3	12.5	12.3	11.7	12.1
15. Subsidies	:	:	:	:	3.0	3.6	6.5	7.7	8.5	8.8	10.5	11.5	11.5	11.6	11.7	11.8	12.6
16. Other current expenditure	:	:	:	:	4.8	5.6	7.6	7.3	8.0	9.2	9.5	9.8	10.2	10.6	9.7	9.2	9.3
17. Total current expenditure	:	:	:	:	102.8	116.1	146.7	153.2	163.9	172.7	178.3	186.5	194.2	199.1	201.4	202.6	206.7
18. Gross saving	:	:	:	:	-3.3	7.7	7.7	8.7	5.3	-8.2	-4.2	-2.2	-1.3	0.0	-2.0	-0.1	-0.5
19. Capital transfers received	:	:	:	:	0.9	1.3	2.4	2.4	2.5	2.4	2.8	3.0	3.9	4.5	5.0	4.1	4.3
20. Total revenue	:	:	:	:	100.4	125.2	156.9	164.3	171.7	166.9	176.9	187.4	196.8	203.6	204.4	206.6	210.6
21. Gross fixed capital formation	:	:	:	:	4.7	6.1	6.3	6.9	7.3	7.6	8.1	8.6	9.1	8.6	8.5	8.8	9.0
22. Other capital expenditure	:	:	:	:	2.3	3.2	3.0	4.1	4.4	5.7	5.1	7.1	9.5	7.4	6.5	6.4	6.6
23. Total expenditure	:	:	:	:	109.8	125.4	156.1	164.2	175.5	186.1	191.4	202.3	212.7	215.1	216.3	217.8	222.3
24. Tax burden	:	:	:	:	90.6	113.0	140.6	147.5	153.4	148.0	156.1	164.7	172.5	178.2	180.0	182.4	186.7
25. Net lending (+) or net borrowing (-)	:	:	:	:	-9.4	-0.2	0.8	0.2	-3.9	-19.1	-14.5	-14.9	-15.9	-11.5	-11.9	-11.2	-11.7

Table 1B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Belgium****(percentage of GDP at current market prices (excessive deficit procedure))**

	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	13.0	13.0	13.2
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	16.3	16.4	16.4
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	16.5	16.4
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	14.1	13.9
5. Other current revenue, including sales	:	:	:	:	3.1	3.0	3.2	3.2	3.4	3.4	3.7	3.9	4.1	4.1	3.8	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	49.6	49.7	49.5
7. Government consumption expenditure	:	:	:	:	21.2	20.9	22.0	21.7	22.7	24.1	23.6	23.8	24.3	24.4	24.4	24.2	24.0
8. Collective consumption	:	:	:	:	8.6	8.3	8.4	8.3	8.5	9.1	8.8	8.7	9.0	9.2	9.0	8.8	8.6
9. Social transfers in kind	:	:	:	:	12.6	12.6	13.6	13.4	14.1	15.0	14.9	15.1	15.3	15.2	15.4	15.4	15.4
10. Compensation of employees	:	:	:	:	11.4	11.0	11.5	11.3	11.7	12.3	12.1	12.1	12.3	12.5	12.3	12.1	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	3.9	3.7	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	17.4	17.6	17.7
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	7.9	8.1	8.1	8.1
14. Interest	:	:	:	:	8.7	6.5	3.9	3.8	3.8	3.6	3.4	3.4	3.4	3.2	3.1	2.9	2.9
15. Subsidies	:	:	:	:	1.4	1.4	2.0	2.2	2.4	2.5	2.9	3.0	3.0	2.9	2.9	2.9	3.0
16. Other current expenditure	:	:	:	:	2.3	2.2	2.3	2.1	2.2	2.6	2.6	2.6	2.6	2.7	2.4	2.3	2.2
17. Total current expenditure	:	:	:	:	48.7	45.1	44.8	44.4	46.2	49.4	48.7	49.1	50.0	50.4	50.1	49.7	49.6
18. Gross saving	:	:	:	:	-1.6	3.0	2.4	2.5	1.5	-2.3	-1.2	-0.6	-0.3	0.0	-0.5	0.0	-0.1
19. Capital transfers received	:	:	:	:	0.4	0.5	0.7	0.7	0.7	0.7	0.8	0.8	1.0	1.1	1.2	1.0	1.0
20. Total revenue	:	:	:	:	47.5	48.6	47.9	47.6	48.3	47.7	48.4	49.3	50.7	51.5	50.9	50.7	50.5
21. Gross fixed capital formation	:	:	:	:	2.2	2.4	1.9	2.0	2.0	2.2	2.2	2.3	2.3	2.2	2.1	2.2	2.2
22. Other capital expenditure	:	:	:	:	1.1	1.2	0.9	1.2	1.2	1.6	1.4	1.9	2.4	1.9	1.6	1.6	1.6
23. Total expenditure	:	:	:	:	52.0	48.7	47.7	47.6	49.4	53.2	52.3	53.2	54.8	54.4	53.8	53.4	53.3
24. Tax burden	:	:	:	:	42.9	43.9	43.0	42.8	43.2	42.3	42.7	43.3	44.4	45.1	44.8	44.7	44.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	-4.4	-0.1	0.2	0.0	-1.1	-5.5	-4.0	-3.9	-4.1	-2.9	-3.0	-2.8	-2.8

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	3.6	5.1	0.5	2.2	1.6	3.5
2. Current taxes on income and wealth	:	:	:	:	:	6.6	3.9	3.9	4.4	-8.9	6.7	7.5	4.5	5.8	-0.9	2.5	2.0
3. Social contributions	:	:	:	:	:	2.9	4.7	6.2	5.8	2.5	2.4	5.2	4.1	2.8	1.2	1.2	1.4
4. Of which actual social contributions	:	:	:	:	:	2.7	4.2	6.3	5.8	2.1	2.3	5.0	3.9	2.3	1.1	1.3	1.4
5. Other current revenue, including sales	:	:	:	:	:	6.0	5.3	4.0	11.3	-1.7	13.3	10.4	6.2	2.8	-6.2	-0.9	-2.3
6. Total current revenue	:	:	:	:	:	4.8	4.4	4.8	4.4	-2.7	5.8	5.9	4.7	3.2	0.2	1.6	1.8
7. Government consumption expenditure	:	:	:	:	:	5.0	4.3	4.0	7.4	4.9	2.4	4.7	4.2	2.4	1.7	0.3	1.5
8. Collective consumption	:	:	:	:	:	6.0	3.8	3.2	6.2	4.8	1.0	3.6	5.3	3.5	0.3	-1.4	0.0
9. Social transfers in kind	:	:	:	:	:	4.4	4.6	4.5	8.1	4.9	3.3	5.3	3.5	1.8	2.5	1.4	2.3
10. Compensation of employees	:	:	:	:	:	3.5	4.7	4.3	5.7	3.9	2.7	4.0	3.9	3.3	0.5	-0.2	0.0
11. Intermediate consumption	:	:	:	:	:	4.7	4.6	-0.1	8.0	4.7	1.6	4.1	4.3	0.9	0.2	-2.5	1.0
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	2.7	3.0	2.6
13. Social transfers in kind via market producers	:	:	:	:	:	6.8	2.3	5.4	10.2	6.9	2.9	6.1	4.7	1.4	3.6	1.9	2.5
14. Interest	:	:	:	:	:	2.4	-1.9	2.4	2.4	-5.6	-1.2	2.8	3.0	-5.6	-1.6	-4.7	2.9
15. Subsidies	:	:	:	:	:	1.0	14.1	18.3	10.7	3.3	19.6	10.0	-0.5	1.4	1.0	0.7	7.0
16. Other current expenditure 1)	:	:	:	:	:	-0.1	-0.1	-0.2	0.1	0.4	0.0	0.0	0.0	0.1	-0.3	-0.2	0.0
17. Total current expenditure	:	:	:	:	:	3.5	3.6	4.4	7.0	5.4	3.2	4.6	4.1	2.5	1.1	0.6	2.0
18. Gross saving 1)	:	:	:	:	:	0.5	0.3	0.2	-1.0	-3.8	1.2	0.6	0.2	0.3	-0.5	0.5	-0.1
19. Capital transfers received	:	:	:	:	:	-12.2	5.2	-2.0	6.8	-4.4	15.9	8.4	26.5	17.5	10.5	-18.8	6.1
20. Total revenue	:	:	:	:	:	4.6	4.5	4.7	4.5	-2.8	5.9	6.0	5.0	3.5	0.4	1.1	1.9
21. Gross fixed capital formation	:	:	:	:	:	5.0	-3.5	8.6	5.9	4.7	6.1	6.8	5.2	-5.2	-1.6	3.9	2.6
22. Other capital expenditure 1)	:	:	:	:	:	0.0	-2.3	0.3	0.1	0.4	-0.3	0.5	0.6	-0.6	-0.3	0.0	0.0
23. Total expenditure	:	:	:	:	:	3.6	-1.4	5.2	6.9	6.0	2.9	5.7	5.2	1.1	0.6	0.7	2.1
24. Tax burden	:	:	:	:	:	4.8	4.3	4.9	4.0	-3.5	5.5	5.5	4.7	3.3	1.0	1.3	2.3
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	0.5	2.9	-0.2	-1.1	-4.4	1.5	0.1	-0.2	1.2	-0.1	0.2	-0.1

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	3.9	4.1	2.9	3.0	2.8	2.8
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	3.2	3.1	2.9	2.9
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	2.8	2.8
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	1.7	1.5	2.2
(% 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	3.9	4.1	2.9	3.0	2.8	2.8
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	-1.7	-1.5	-2.3
7. Stock-flow adjustment 3)	:	2.1	0.8	-2.5	0.7	-0.5	1.0	0.8	6.7	0.1	0.7	2.4	-0.1	-0.5	0.1	0.2	0.0
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	0.5	0.7	-0.3	-0.1	-0.1	-0.1
9. Snow-ball effect	:	3.2	2.0	2.3	-0.8	0.2	-0.8	-0.9	1.3	5.0	-0.9	-0.3	1.2	1.3	1.3	1.4	0.6
10. Stock-flow adjustment 3)	:	2.1	0.8	-2.5	0.7	-0.5	1.0	0.8	6.7	0.1	0.7	2.4	-0.1	-0.5	0.1	0.2	0.0
(% 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	0.3	2.6	1.8	0.6	1.3	1.5	0.5
12. Level of gross debt (end of year)	131.1	107.8	104.9	101.3	96.6	94.8	90.8	86.9	92.2	99.3	99.6	102.1	104.0	104.5	105.8	107.3	107.8

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 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	310	317	325
2. Current taxes on income and wealth	222	263	231	232	232	242	270	294	308	274	274	300	319	333	347	362	378
3. Social contributions	343	382	394	400	401	400	404	404	412	416	426	442	454	465	480	495	511
4. Of which actual social contributions	320	357	367	373	373	371	375	375	382	384	394	409	421	432	446	461	475
5. Other current revenue, including sales	88	85	91	91	89	96	99	104	109	116	123	132	133	136	145	148	153
6. Total current revenue	849	957	949	960	957	975	1020	1071	1102	1081	1101	1169	1207	1239	1282	1323	1367
7. Government consumption expenditure	364	396	417	421	419	423	431	440	458	481	494	506	521	541	563	584	605
8. Collective consumption	149	156	163	162	163	161	163	163	170	176	179	182	189	194	201	209	216
9. Social transfers in kind	216	239	254	259	257	262	268	277	288	305	315	324	332	348	361	375	389
10. Compensation of employees	165	174	180	182	182	182	183	184	189	198	204	208	213	218	225	232	239
11. Intermediate consumption	71	77	83	83	84	88	92	96	103	112	118	123	126	132	138	144	150
12. Social transfers other than in kind	326	369	398	409	411	412	409	402	405	427	430	425	430	440	453	470	480
13. Social transfers in kind via market producers	138	155	165	169	166	169	174	180	187	198	204	210	216	227	238	249	261
14. Interest	65	66	65	65	64	64	65	67	69	65	63	67	63	56	54	53	52
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	60	63	66
17. Total current expenditure	840	917	960	977	972	983	990	997	1025	1077	1100	1112	1127	1159	1195	1238	1273
18. Gross saving	9	40	-11	-17	-15	-8	30	74	78	4	0	57	80	80	87	85	93
19. Capital transfers received	9	8	8	9	10	10	9	10	9	10	10	10	11	10	10	10	10
20. Total revenue	859	965	957	969	967	984	1029	1081	1112	1091	1110	1179	1218	1249	1292	1333	1377
21. Gross fixed capital formation	50	49	49	47	45	44	46	49	53	57	59	62	62	63	67	71	75
22. Other capital expenditure	146	-22	34	35	32	33	29	27	34	31	55	29	26	23	23	23	23
23. Total expenditure	1036	945	1043	1059	1050	1059	1066	1073	1112	1165	1215	1203	1215	1245	1285	1332	1371
24. Tax burden	744	854	837	848	848	858	900	946	973	943	954	1013	1050	1079	1111	1148	1187
25. Net lending (+) or net borrowing (-)	-177	21	-86	-90	-83	-75	-37	8	-1	-75	-105	-23	3	4	7	1	6

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	10.7	10.6	10.5
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	12.0	12.1	12.2
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	16.5	16.6	16.5
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	15.4
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	5.0	5.0	4.9
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	44.3	44.2
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	19.4	19.6	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	6.9	7.0	7.0
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	7.8	7.7
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	4.8	4.8	4.8
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	15.7	15.5
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	8.4
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	1.9	1.8	1.7
15. Subsidies	2.0	1.6	1.4	1.3	1.2	1.1	1.1	1.0	0.9	1.3	1.1	1.0	0.9	0.9	0.9	0.9	0.9
16. Other current expenditure	2.0	2.0	1.7	1.8	1.7	1.8	1.7	1.7	1.8	1.9	2.0	1.9	2.0	2.2	2.1	2.1	2.1
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	41.2	41.5	41.1
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	3.0	2.8	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	44.7	44.5
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	2.3	2.4	2.4
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	0.8	0.8	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	44.3	44.6	44.3
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	38.3	38.5	38.4
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	0.2	0.0	0.2

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	1.8	2.2	2.5
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	4.1	4.3	4.5
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	3.1	3.2	3.0
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	3.2	3.4	3.2
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	6.9	2.0	3.4
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	3.5	3.2	3.3
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	4.0	3.8	3.6
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	3.9	3.8	3.6
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	4.0	3.8	3.6
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	3.2	3.1	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	5.1	4.3	4.0
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	3.0	3.7	2.1
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	4.9	4.8	4.5
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	-4.2	-2.0	-2.0
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	7.5	0.0	0.0
16. Other current expenditure 1)	0.0	0.1	-0.1	0.1	-0.1	0.1	-0.1	0.0	0.1	0.0	0.1	-0.1	0.1	0.2	-0.1	0.0	0.0
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	3.1	3.6	2.9
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	0.2	-0.2	0.2
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	-1.6	1.1	1.4
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	3.4	3.1	3.3
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	7.0	6.0	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	0.0	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	3.2	3.7	2.9
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	3.0	3.3	3.4
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	0.1	-0.2	0.2

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	-0.2	0.0	-0.2
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	1.9	1.8	1.7
3. Implicit interest rate 2)	:	5.3	5.2	5.0	4.6	4.3	4.2	4.2	4.3	3.9	3.6	3.2	3.0	2.6	2.5	2.5	2.4
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	3.2	2.9	3.7
(% 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	-0.2	0.0	-0.2
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	-2.4	-2.1	-2.6
7. Stock-flow adjustment 3)	:	-2.6	-1.5	0.0	-0.6	-0.2	0.5	0.7	2.6	1.8	7.1	0.2	2.9	-0.4	0.3	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	-2.1	-1.8	-1.9
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	-0.5	-0.3	-0.9
10. Stock-flow adjustment 3)	:	-2.6	-1.5	0.0	-0.6	-0.2	0.5	0.7	2.6	1.8	7.1	0.2	2.9	-0.4	0.3	0.0	0.0
(% of GDP)																	
11. Change in gross debt 5)	:	-1.2	1.6	3.8	1.7	2.2	-0.5	-2.8	1.4	7.5	7.9	-2.6	1.4	-2.2	-2.4	-2.1	-2.8
12. Level of gross debt (end of year)	54.6	57.5	59.2	62.9	64.6	66.8	66.3	63.5	64.9	72.4	80.3	77.6	79.0	76.9	74.5	72.4	69.6

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 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	:	:	:	:	:	:	:	:	:	:	2.011	2.224	2.446	2.503	2.684	2.928	3.094
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	0.970	1.047	1.184	1.357	1.435	1.436	1.519
3. Social contributions	:	:	:	:	:	:	:	:	:	:	1.904	1.961	2.028	2.109	2.200	2.290	2.426
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	1.880	1.935	2.000	2.078	2.167	2.256	2.390
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	0.878	0.935	0.969	0.950	0.934	1.027	1.080
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	5.762	6.167	6.626	6.919	7.253	7.680	8.120
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	2.955	3.095	3.291	3.581	3.785	3.986	4.205
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	1.276	1.357	1.467	1.657	1.731	1.809	1.891
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	1.679	1.737	1.825	1.924	2.054	2.177	2.315
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	1.712	1.775	1.840	2.007	2.117	2.226	2.356
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	1.008	1.089	1.170	1.235	1.314	1.398	1.475
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	1.869	1.861	1.917	2.009	2.115	2.315	2.440
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	0.263	0.281	0.311	0.329	0.344	0.364	0.382
14. Interest	:	:	:	:	:	:	:	:	:	:	0.019	0.022	0.029	0.026	0.027	0.030	0.035
15. Subsidies	:	:	:	:	:	:	:	:	:	:	0.156	0.178	0.160	0.134	0.144	0.151	0.155
16. Other current expenditure	:	:	:	:	:	:	:	:	:	:	0.277	0.299	0.327	0.371	0.416	0.448	0.479
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	5.304	5.505	5.755	6.112	6.478	6.932	7.323
18. Gross saving	:	:	:	:	:	:	:	:	:	:	0.458	0.662	0.872	0.807	0.775	0.748	0.797
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	0.210	0.240	0.334	0.280	0.202	0.208	0.221
20. Total revenue	:	:	:	:	:	:	:	:	:	:	5.972	6.407	6.961	7.199	7.455	7.889	8.341
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	0.713	0.819	1.115	1.026	0.985	1.000	1.035
22. Other capital expenditure	:	:	:	:	:	:	:	:	:	:	-0.072	-0.088	0.141	0.150	0.078	0.078	0.082
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	5.945	6.235	7.010	7.287	7.541	8.011	8.440
24. Tax burden	:	:	:	:	:	:	:	:	:	:	4.884	5.235	5.657	5.963	6.312	6.645	7.029
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	0.028	0.171	-0.049	-0.089	-0.086	-0.122	-0.100

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	:	:	:	:	:	:	:	:	:	:	13.7	13.6	13.9	13.4	13.8	14.4	14.4
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	6.6	6.4	6.7	7.2	7.4	7.1	7.1
3. Social contributions	:	:	:	:	:	:	:	:	:	:	12.9	12.0	11.5	11.3	11.3	11.3	11.3
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	12.8	11.8	11.3	11.1	11.2	11.1	11.2
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	6.0	5.7	5.5	5.1	4.8	5.1	5.0
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	39.2	37.6	37.6	36.9	37.4	37.9	37.9
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	20.1	18.9	18.7	19.1	19.5	19.7	19.6
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	8.7	8.3	8.3	8.8	8.9	8.9	8.8
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	11.4	10.6	10.3	10.3	10.6	10.7	10.8
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	11.6	10.8	10.4	10.7	10.9	11.0	11.0
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	6.9	6.6	6.6	6.6	6.8	6.9	6.9
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	12.7	11.3	10.9	10.7	10.9	11.4	11.4
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	1.8	1.7	1.8	1.8	1.8	1.8	1.8
14. Interest	:	:	:	:	:	:	:	:	:	:	0.1	0.1	0.2	0.1	0.1	0.1	0.2
15. Subsidies	:	:	:	:	:	:	:	:	:	:	1.1	1.1	0.9	0.7	0.7	0.7	0.7
16. Other current expenditure	:	:	:	:	:	:	:	:	:	:	1.9	1.8	1.9	2.0	2.1	2.2	2.2
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	36.1	33.6	32.6	32.6	33.4	34.2	34.2
18. Gross saving	:	:	:	:	:	:	:	:	:	:	3.1	4.0	4.9	4.3	4.0	3.7	3.7
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	1.4	1.5	1.9	1.5	1.0	1.0	1.0
20. Total revenue	:	:	:	:	:	:	:	:	:	:	40.6	39.1	39.5	38.4	38.4	38.9	38.9
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	4.8	5.0	6.3	5.5	5.1	4.9	4.8
22. Other capital expenditure	:	:	:	:	:	:	:	:	:	:	-0.5	-0.5	0.8	0.8	0.4	0.4	0.4
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	40.4	38.0	39.7	38.9	38.9	39.5	39.4
24. Tax burden	:	:	:	:	:	:	:	:	:	:	33.2	31.9	32.1	31.8	32.5	32.8	32.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	0.2	1.0	-0.3	-0.5	-0.4	-0.6	-0.5

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	:	:	:	:	:	:	:	:	:	:	:	10.6	9.9	2.3	7.3	9.1	5.7
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	:	7.9	13.1	14.7	5.7	0.1	5.8
3. Social contributions	:	:	:	:	:	:	:	:	:	:	:	3.0	3.4	4.0	4.3	4.1	6.0
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	:	2.9	3.4	3.9	4.3	4.1	6.0
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	6.5	3.6	-2.0	-1.7	10.0	5.2
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	:	7.0	7.5	4.4	4.8	5.9	5.7
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	:	4.7	6.4	8.8	5.7	5.3	5.5
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	:	6.3	8.1	12.9	4.5	4.5	4.5
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	:	3.5	5.0	5.4	6.8	6.0	6.3
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	:	3.7	3.7	9.1	5.5	5.1	5.9
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	:	8.0	7.4	5.6	6.4	6.4	5.5
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	:	-0.4	3.0	4.8	5.3	9.5	5.4
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	:	6.6	10.9	5.8	4.5	5.8	5.0
14. Interest	:	:	:	:	:	:	:	:	:	:	:	14.7	30.6	-9.8	4.0	13.0	15.0
15. Subsidies	:	:	:	:	:	:	:	:	:	:	:	14.1	-10.1	-16.2	7.1	4.9	2.6
16. Other current expenditure 1)	:	:	:	:	:	:	:	:	:	:	:	-0.1	0.0	0.1	0.2	0.1	0.0
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	:	3.8	4.5	6.2	6.0	7.0	5.6
18. Gross saving 1)	:	:	:	:	:	:	:	:	:	:	:	0.9	0.9	-0.6	-0.3	-0.3	0.0
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	:	14.3	39.3	-16.1	-27.9	3.0	6.0
20. Total revenue	:	:	:	:	:	:	:	:	:	:	:	7.3	8.6	3.4	3.6	5.8	5.7
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	:	14.9	36.2	-7.9	-4.0	1.5	3.5
22. Other capital expenditure 1)	:	:	:	:	:	:	:	:	:	:	:	-0.1	1.3	0.0	-0.4	0.0	0.0
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	:	4.9	12.4	4.0	3.5	6.2	5.4
24. Tax burden	:	:	:	:	:	:	:	:	:	:	:	7.2	8.1	5.4	5.8	5.3	5.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	:	0.9	-1.3	-0.2	0.0	-0.2	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)	:	:	:	:	:	:	:	:	:	:	-0.2	-1.0	0.3	0.5	0.4	0.6	0.5
2. Interest payments (% of GDP)	:	:	:	:	:	:	:	:	:	:	0.1	0.1	0.2	0.1	0.1	0.1	0.2
3. Implicit interest rate 2)	:	:	:	:	:	:	:	:	:	:	:	2.3	2.9	1.5	1.4	1.6	1.8
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	3.6	4.4	5.7
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	:	:	:	:	:	:	:	:	:	:	-0.2	-1.0	0.3	0.5	0.4	0.6	0.5
6. Contribution of nominal GDP growth	:	:	:	:	:	:	:	:	:	:	:	-0.7	-0.4	-0.6	-0.3	-0.4	-0.5
7. Stock-flow adjustment 3)	:	:	:	:	:	:	:	:	:	:	:	1.2	3.8	0.5	-0.3	-0.5	-0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	:	:	:	:	:	:	:	:	:	:	-0.3	-1.2	0.1	0.3	0.3	0.5	0.3
9. Snow-ball effect	:	:	:	:	:	:	:	:	:	:	:	-0.5	-0.3	-0.4	-0.2	-0.3	-0.4
10. Stock-flow adjustment 3)	:	:	:	:	:	:	:	:	:	:	:	1.2	3.8	0.5	-0.3	-0.5	-0.1
(% of GDP)																	
11. Change in gross debt 5)	:	:	:	:	:	:	:	:	:	:	:	-0.5	3.7	0.4	-0.2	-0.3	-0.1
12. Level of gross debt (end of year)	:	:	:	:	:	:	:	:	:	:	6.5	6.0	9.7	10.1	9.9	9.6	9.5

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 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	17.4	19.4	21.9	24.7	25.4	22.1	18.1	18.0	17.6	18.2	19.0	20.2	21.2	21.8
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	24.9	24.5	25.7
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	11.2	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	8.1	8.4	8.7
5. Other current revenue, including sales	2.1	3.0	3.6	3.8	4.1	4.7	5.4	5.7	6.6	6.7	7.6	7.7	8.1	7.7	7.5	7.4	7.3
6. Total current revenue	20.2	37.2	42.8	46.8	52.0	57.4	65.2	68.3	63.1	55.6	54.9	56.5	58.5	60.3	63.5	64.3	66.6
7. Government consumption expenditure	9.4	15.7	21.1	23.0	24.8	26.9	29.7	32.9	34.8	33.8	30.9	30.6	30.7	30.6	31.3	30.7	31.7
8. Collective consumption	2.9	5.9	7.6	8.0	8.5	9.5	10.8	12.0	13.0	11.3	9.6	9.6	9.8	9.6	9.5	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	20.9	21.7	21.4	22.4
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	18.7	18.4	18.9
11. Intermediate consumption	3.1	5.5	7.2	7.6	8.2	7.9	8.8	9.8	10.1	10.0	9.1	8.7	8.4	8.3	9.1	8.9	9.4
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	23.7	23.5	24.4
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	4.5	4.5	4.7
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	7.4	7.7
15. Subsidies	0.5	1.1	1.4	1.5	1.5	1.6	1.6	1.8	1.9	1.9	1.8	1.6	1.5	1.5	1.6	1.8	1.9
16. Other current expenditure	1.4	1.5	2.3	2.6	2.8	3.1	3.4	3.1	3.5	2.7	2.5	2.4	2.5	2.7	2.6	2.7	2.8
17. Total current expenditure	20.3	28.7	38.2	41.5	44.8	49.3	54.3	59.8	65.4	67.6	66.4	66.6	67.9	67.4	67.8	67.3	69.7
18. Gross saving	-0.1	8.6	4.6	5.3	7.2	8.1	10.9	8.5	-2.3	-12.0	-11.5	-10.1	-9.4	-7.2	-4.3	-3.0	-3.1
19. Capital transfers received	1.0	1.5	1.6	1.8	1.8	2.0	2.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.8	0.9	0.8
20. Total revenue	21.2	38.7	44.4	48.6	53.9	59.3	67.8	71.2	65.4	56.7	55.5	57.3	59.1	60.8	64.3	65.2	67.4
21. Gross fixed capital formation	1.3	3.8	5.7	5.3	5.4	5.9	6.9	9.1	9.7	6.3	5.5	4.0	3.3	3.0	2.8	2.5	2.7
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	0.5	1.0	1.0
23. Total expenditure	22.4	33.5	44.9	48.0	51.7	56.7	62.6	70.8	78.5	80.0	109.0	78.9	73.0	70.8	71.1	70.8	73.4
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	54.0	54.8	56.9
25. Net lending (+) or net borrowing (-)	-1.2	5.2	-0.5	0.6	2.2	2.7	5.2	0.5	-13.1	-23.4	-53.5	-21.6	-13.9	-10.0	-6.8	-5.6	-6.1

Table 4B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Ireland****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	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	12.0	12.5	12.9	13.4	12.9	11.8	10.8	10.9	10.3	10.5	10.9	11.0	11.0	10.8
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	13.5	12.7	12.7
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	5.8
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	4.3
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	4.6	4.5	4.7	4.4	4.1	3.9	3.6
6. Total current revenue	37.0	34.5	31.7	32.3	33.5	33.9	35.5	34.7	33.8	33.1	33.3	33.0	33.9	34.5	34.6	33.4	33.0
7. Government consumption expenditure	17.3	14.6	15.6	15.9	16.0	15.9	16.2	16.7	18.6	20.1	18.7	17.9	17.7	17.5	17.0	16.0	15.7
8. Collective consumption	5.3	5.5	5.6	5.5	5.4	5.6	5.9	6.1	7.0	6.7	5.8	5.6	5.7	5.5	5.2	4.8	4.6
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	11.1	11.1
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	10.2	9.6	9.3
11. Intermediate consumption	5.7	5.1	5.3	5.3	5.3	4.7	4.8	5.0	5.4	6.0	5.5	5.1	4.9	4.7	5.0	4.6	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	12.9	12.2	12.1
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	2.5	2.3	2.3
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	4.1	3.8	3.8
15. Subsidies	1.0	1.0	1.0	1.0	0.9	1.0	0.9	0.9	1.0	1.1	1.1	0.9	0.9	0.9	0.9	0.9	0.9
16. Other current expenditure	2.6	1.4	1.7	1.8	1.8	1.8	1.8	1.6	1.9	1.6	1.5	1.4	1.4	1.6	1.4	1.4	1.4
17. Total current expenditure	37.1	26.6	28.3	28.6	28.8	29.1	29.6	30.4	35.0	40.2	40.2	38.9	39.3	38.6	36.9	35.0	34.5
18. Gross saving	-0.1	7.9	3.4	3.7	4.6	4.8	6.0	4.3	-1.2	-7.2	-6.9	-5.9	-5.4	-4.1	-2.3	-1.6	-1.6
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	0.4	0.5	0.4
20. Total revenue	38.8	35.9	32.9	33.6	34.6	35.1	36.9	36.2	35.0	33.7	33.6	33.5	34.2	34.8	35.0	33.9	33.3
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	1.9	1.7	1.5	1.3	1.3
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	0.3	0.5	0.5
23. Total expenditure	40.9	31.1	33.2	33.1	33.3	33.5	34.1	36.0	42.0	47.6	66.1	46.1	42.2	40.5	38.7	36.8	36.3
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	28.8	29.4	28.5	28.2
25. Net lending (+) or net borrowing (-)	-2.2	4.8	-0.3	0.4	1.4	1.6	2.8	0.2	-7.0	-13.9	-32.4	-12.6	-8.0	-5.7	-3.7	-2.9	-3.0

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	15.3	10.7	9.4	11.7	12.6	12.9	3.0	-13.0	-18.0	-0.9	-2.0	3.3	4.6	6.3	4.6	3.1
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	2.6	7.3	-1.7	5.0
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	3.5	4.6
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	5.5	3.2	4.4
5. Other current revenue, including sales	9.8	14.3	8.9	6.3	9.2	12.6	15.7	5.7	16.0	2.1	12.6	2.0	4.5	-4.1	-3.0	-1.5	-1.1
6. Total current revenue	10.6	15.5	8.8	9.3	11.2	10.3	13.7	4.7	-7.6	-11.9	-1.2	2.8	3.6	3.0	5.4	1.2	3.6
7. Government consumption expenditure	5.7	14.6	14.0	8.9	8.1	8.3	10.4	10.8	5.8	-3.0	-8.5	-1.0	0.3	-0.4	2.4	-1.9	3.2
8. Collective consumption	6.0	35.1	12.0	4.9	6.3	12.6	12.9	11.1	9.0	-12.9	-15.6	-0.2	2.4	-1.4	-1.0	-3.0	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	0.2	3.9	-1.4	4.4
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	0.2	-1.4	2.5
11. Intermediate consumption	4.2	13.6	13.8	5.7	6.9	-2.7	11.2	10.8	3.0	-0.4	-9.6	-4.2	-3.2	-1.8	10.5	-2.4	4.8
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	-1.7	0.1	1.4	-2.7	-1.1	-1.0	3.6
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	-1.3	-0.9	4.9
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	21.6	7.0	-2.4	-1.3	3.7
15. Subsidies	12.6	3.6	-2.6	6.7	-1.6	10.7	0.6	10.1	6.9	-1.7	-5.3	-11.5	-2.3	-2.6	3.8	16.2	4.9
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	-0.1	-0.1	0.0	0.1	-0.1	0.0	0.0
17. Total current expenditure	5.1	9.4	14.8	8.6	8.0	9.9	10.2	10.1	9.3	3.4	-1.8	0.3	2.0	-0.7	0.5	-0.7	3.7
18. Gross saving 1)	1.8	1.4	-1.6	0.3	1.0	0.2	1.2	-1.6	-5.6	-5.9	0.2	1.0	0.5	1.3	1.8	0.8	0.0
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	-33.2	1.4	42.1	10.5	-15.2
20. Total revenue	10.0	14.7	9.0	9.4	10.8	10.2	14.2	5.1	-8.2	-13.4	-2.1	3.3	3.1	3.0	5.7	1.3	3.4
21. Gross fixed capital formation	15.8	30.4	11.1	-7.2	3.0	9.5	16.6	31.3	6.8	-35.6	-11.6	-27.2	-16.9	-9.2	-8.6	-8.9	4.9
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	0.1	0.2	0.0
23. Total expenditure	4.9	6.4	13.3	6.9	7.7	9.6	10.5	13.0	11.0	1.9	36.2	-27.6	-7.5	-3.0	0.4	-0.4	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	7.0	1.5	3.8
25. Net lending (+) or net borrowing (-)	1.9	2.4	-1.3	0.8	1.0	0.2	1.2	-2.6	-7.3	-6.9	-18.5	19.8	4.6	2.3	2.0	0.7	-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)	2.2	-0.9	0.3	-0.4	-1.4	-1.6	-2.8	-0.2	7.0	13.9	32.4	12.6	8.0	5.7	3.7	2.9	3.0
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	4.1	3.8	3.8
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	3.6	3.6
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	5.1	4.6	5.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.2	-0.9	0.3	-0.4	-1.4	-1.6	-2.8	-0.2	7.0	13.9	32.4	12.6	8.0	5.7	3.7	2.9	3.0
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	-6.0	-4.8	-5.4
7. Stock-flow adjustment 3)	:	2.1	0.4	1.8	1.7	1.7	2.5	2.0	10.3	0.9	-8.4	14.2	3.6	-2.7	-10.5	0.8	-1.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.0	-2.4	-1.0	-1.6	-2.5	-2.6	-3.8	-1.2	5.8	11.9	29.4	9.2	3.9	1.3	-0.4	-0.9	-0.8
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	-1.9	-1.0	-1.6
10. Stock-flow adjustment 3)	:	2.1	0.4	1.8	1.7	1.7	2.5	2.0	10.3	0.9	-8.4	14.2	3.6	-2.7	-10.5	0.8	-1.1
(% of GDP)																	
11. Change in gross debt 5)	:	-2.8	-2.7	-0.7	-1.7	-2.1	-2.4	0.2	18.6	19.6	25.2	23.7	10.5	1.6	-12.8	-1.2	-3.4
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	62.2	87.4	111.1	121.7	123.3	110.5	109.4	106.0

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

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

3) Line 7 = line 10.

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

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

Table 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	:	:	:	:	:	:	26.6	29.1	30.3	27.7	28.2	27.9	25.3	24.3	23.7	24.5	25.6
2. Current taxes on income and wealth	:	:	:	:	:	:	17.9	19.2	19.8	20.2	18.5	19.0	20.5	18.7	20.2	20.7	21.2
3. Social contributions	:	:	:	:	:	:	25.9	28.9	30.7	29.4	29.7	27.3	26.4	24.3	24.7	25.1	25.9
4. Of which actual social contributions	:	:	:	:	:	:	22.3	24.9	26.0	24.2	24.7	22.1	20.9	19.4	19.7	19.9	20.6
5. Other current revenue, including sales	:	:	:	:	:	:	8.8	10.3	12.3	11.4	11.6	11.3	10.6	12.1	11.7	11.5	11.0
6. Total current revenue	:	:	:	:	:	:	79.2	87.6	93.1	88.7	88.0	85.5	82.8	79.5	80.4	81.8	83.7
7. Government consumption expenditure	:	:	:	:	:	:	42.4	46.4	49.1	54.0	49.0	44.1	41.0	36.4	35.1	33.9	33.8
8. Collective consumption	:	:	:	:	:	:	21.7	23.6	24.5	28.0	24.3	21.7	21.1	19.0	17.7	16.8	16.3
9. Social transfers in kind	:	:	:	:	:	:	20.8	22.9	24.6	26.0	24.6	22.4	19.9	17.4	17.4	17.1	17.5
10. Compensation of employees	:	:	:	:	:	:	23.2	25.3	27.7	30.7	27.9	25.8	24.0	21.8	21.7	20.8	20.5
11. Intermediate consumption	:	:	:	:	:	:	13.1	15.4	14.9	15.6	13.6	10.0	9.6	8.2	8.2	8.0	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	34.5	33.5	33.0
13. Social transfers in kind via market producers	:	:	:	:	:	:	5.5	6.1	7.0	7.4	7.2	7.1	5.6	4.6	3.5	3.4	3.2
14. Interest	:	:	:	:	:	:	9.8	10.7	11.9	11.9	13.2	15.1	9.7	7.3	7.8	7.8	7.9
15. Subsidies	:	:	:	:	:	:	0.3	0.1	0.1	0.1	0.1	1.0	0.6	0.6	1.3	1.4	1.3
16. Other current expenditure	:	:	:	:	:	:	3.6	3.8	4.9	4.8	4.3	3.5	3.1	3.4	2.8	3.2	2.9
17. Total current expenditure	:	:	:	:	:	:	86.0	95.4	105.4	112.3	106.7	102.7	91.0	79.7	79.7	78.2	76.6
18. Gross saving	:	:	:	:	:	:	-6.8	-7.8	-12.3	-23.6	-18.7	-17.2	-8.2	-0.2	0.7	3.6	7.1
19. Capital transfers received	:	:	:	:	:	:	5.2	5.7	5.3	3.2	4.7	5.1	5.0	6.3	4.3	4.0	4.2
20. Total revenue	:	:	:	:	:	:	84.3	93.4	98.3	92.0	92.7	90.6	87.8	85.8	84.7	85.8	87.9
21. Gross fixed capital formation	:	:	:	:	:	:	9.0	10.0	11.9	11.0	7.3	5.1	4.7	4.9	5.9	5.9	6.5
22. Other capital expenditure	:	:	:	:	:	:	2.6	3.6	5.1	4.9	3.8	3.8	8.7	23.4	2.0	1.8	2.2
23. Total expenditure	:	:	:	:	:	:	97.6	109.0	122.3	128.2	117.8	111.6	104.5	108.0	87.6	85.9	85.2
24. Tax burden	:	:	:	:	:	:	67.3	73.9	76.4	72.0	71.4	68.9	66.7	62.4	63.6	65.1	67.4
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-13.3	-15.6	-24.0	-36.2	-25.0	-21.0	-16.7	-22.3	-2.9	-0.1	2.6

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	12.5	12.5	11.7	12.5	13.4	13.0	13.3	13.1	13.1	13.1
2. Current taxes on income and wealth	:	:	:	:	:	:	8.2	8.3	8.2	8.5	8.2	9.1	10.6	10.3	11.2	11.1	10.8
3. Social contributions	:	:	:	:	:	:	11.9	12.4	12.7	12.4	13.1	13.1	13.6	13.3	13.7	13.4	13.2
4. Of which actual social contributions	:	:	:	:	:	:	10.3	10.7	10.7	10.2	10.9	10.7	10.8	10.6	10.9	10.7	10.5
5. Other current revenue, including sales	:	:	:	:	:	:	4.0	4.4	5.1	4.8	5.1	5.5	5.4	6.6	6.5	6.2	5.6
6. Total current revenue	:	:	:	:	:	:	36.3	37.6	38.4	37.4	38.9	41.2	42.6	43.5	44.5	43.7	42.7
7. Government consumption expenditure	:	:	:	:	:	:	19.5	19.9	20.3	22.7	21.6	21.2	21.1	19.9	19.4	18.1	17.2
8. Collective consumption	:	:	:	:	:	:	9.9	10.1	10.1	11.8	10.8	10.5	10.9	10.4	9.8	9.0	8.3
9. Social transfers in kind	:	:	:	:	:	:	9.5	9.8	10.2	11.0	10.9	10.8	10.2	9.5	9.6	9.1	8.9
10. Compensation of employees	:	:	:	:	:	:	10.7	10.9	11.4	12.9	12.3	12.4	12.4	11.9	12.0	11.1	10.5
11. Intermediate consumption	:	:	:	:	:	:	6.0	6.6	6.2	6.6	6.0	4.8	4.9	4.5	4.5	4.3	4.0
12. Social transfers other than in kind	:	:	:	:	:	:	14.0	14.6	16.1	17.6	17.8	19.3	19.8	18.5	19.1	17.9	16.8
13. Social transfers in kind via market producers	:	:	:	:	:	:	2.5	2.6	2.9	3.1	3.2	3.4	2.9	2.5	1.9	1.8	1.6
14. Interest	:	:	:	:	:	:	4.5	4.6	4.9	5.0	5.9	7.3	5.0	4.0	4.3	4.2	4.0
15. Subsidies	:	:	:	:	:	:	0.1	0.1	0.0	0.1	0.1	0.5	0.3	0.3	0.7	0.8	0.7
16. Other current expenditure	:	:	:	:	:	:	1.7	1.6	2.0	2.0	1.9	1.7	1.6	1.9	1.6	1.7	1.5
17. Total current expenditure	:	:	:	:	:	:	39.5	41.0	43.5	47.3	47.2	49.5	46.9	43.7	44.1	41.8	39.1
18. Gross saving	:	:	:	:	:	:	-3.1	-3.4	-5.1	-9.9	-8.3	-8.3	-4.2	-0.1	0.4	1.9	3.6
19. Capital transfers received	:	:	:	:	:	:	2.4	2.5	2.2	1.4	2.1	2.5	2.6	3.5	2.4	2.1	2.1
20. Total revenue	:	:	:	:	:	:	38.7	40.1	40.6	38.7	41.0	43.6	45.2	47.0	46.9	45.9	44.8
21. Gross fixed capital formation	:	:	:	:	:	:	4.1	4.3	4.9	4.6	3.2	2.4	2.4	2.7	3.3	3.2	3.3
22. Other capital expenditure	:	:	:	:	:	:	1.2	1.5	2.1	2.0	1.7	1.8	4.5	12.8	1.1	1.0	1.1
23. Total expenditure	:	:	:	:	:	:	44.8	46.8	50.5	54.0	52.1	53.7	53.8	59.2	48.5	45.9	43.5
24. Tax burden	:	:	:	:	:	:	30.9	31.7	31.6	30.3	31.6	33.2	34.3	34.2	35.2	34.8	34.4
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-6.1	-6.7	-9.9	-15.2	-11.1	-10.1	-8.6	-12.2	-1.6	-0.1	1.3

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	:	:	:	:	:	:	:	9.7	4.0	-8.6	1.8	-1.2	-9.4	-4.1	-2.3	3.3	4.6
2. Current taxes on income and wealth	:	:	:	:	:	:	:	7.3	2.9	1.9	-8.3	2.5	8.1	-8.7	8.0	2.1	2.4
3. Social contributions	:	:	:	:	:	:	:	11.6	6.1	-4.2	1.2	-8.2	-3.1	-7.9	1.5	1.5	3.3
4. Of which actual social contributions	:	:	:	:	:	:	:	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	1.5	1.5	3.3
5. Other current revenue, including sales	:	:	:	:	:	:	:	17.9	18.9	-7.0	1.0	-2.1	-6.6	14.7	-3.2	-1.6	-4.5
6. Total current revenue	:	:	:	:	:	:	:	10.7	6.2	-4.7	-0.8	-2.9	-3.1	-4.1	1.2	1.7	2.3
7. Government consumption expenditure	:	:	:	:	:	:	:	9.5	5.6	10.1	-9.3	-9.9	-7.2	-11.2	-3.5	-3.3	-0.3
8. Collective consumption	:	:	:	:	:	:	:	8.8	3.8	14.3	-13.0	-10.7	-2.9	-10.2	-6.7	-4.8	-3.2
9. Social transfers in kind	:	:	:	:	:	:	:	10.2	7.5	5.9	-5.4	-9.1	-11.4	-12.3	-0.1	-1.7	2.5
10. Compensation of employees	:	:	:	:	:	:	:	9.1	9.3	10.9	-9.1	-7.4	-7.0	-9.4	-0.4	-3.9	-1.6
11. Intermediate consumption	:	:	:	:	:	:	:	17.5	-3.0	4.7	-12.9	-26.7	-3.9	-14.2	-0.4	-2.6	-2.6
12. Social transfers other than in kind	:	:	:	:	:	:	:	11.3	14.4	7.3	-3.5	-0.4	-4.1	-12.2	2.1	-2.9	-1.4
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	10.6	14.4	5.8	-1.8	-1.4	-22.2	-17.2	-24.8	-0.9	-6.8
14. Interest	:	:	:	:	:	:	:	9.3	11.7	-0.2	11.1	13.8	-35.3	-25.4	7.0	-0.2	1.9
15. Subsidies	:	:	:	:	:	:	:	-48.0	-51.4	75.7	4.9	709.3	-46.5	5.5	114.0	14.8	-8.2
16. Other current expenditure 1)	:	:	:	:	:	:	:	0.0	0.4	0.0	-0.1	-0.2	-0.1	0.3	-0.3	0.2	-0.3
17. Total current expenditure	:	:	:	:	:	:	:	11.0	10.4	6.5	-4.9	-3.8	-11.4	-12.5	0.0	-1.9	-2.0
18. Gross saving 1)	:	:	:	:	:	:	:	-0.2	-1.7	-4.8	1.6	0.0	4.1	4.1	0.5	1.6	1.7
19. Capital transfers received	:	:	:	:	:	:	:	11.0	-8.0	-38.5	45.7	8.3	-2.5	27.2	-31.3	-8.2	4.5
20. Total revenue	:	:	:	:	:	:	:	10.7	5.3	-6.5	0.9	-2.3	-3.1	-2.3	-1.2	1.2	2.4
21. Gross fixed capital formation	:	:	:	:	:	:	:	11.2	18.7	-7.1	-33.9	-30.4	-6.6	4.5	19.5	0.0	9.2
22. Other capital expenditure 1)	:	:	:	:	:	:	:	0.3	0.6	-0.1	-0.4	0.2	2.6	8.3	-11.7	-0.2	0.1
23. Total expenditure	:	:	:	:	:	:	:	11.6	12.2	4.8	-8.1	-5.2	-6.4	3.4	-18.9	-2.0	-0.8
24. Tax burden	:	:	:	:	:	:	:	9.7	3.4	-5.8	-0.8	-3.5	-3.3	-6.4	2.0	2.4	3.5
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	-0.6	-3.2	-5.3	4.2	0.9	1.5	-3.6	10.6	1.5	1.4

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	15.2	11.1	10.1	8.6	12.2	1.6	0.1	-1.3
2. Interest payments (% of GDP)	:	:	:	:	:	:	4.5	4.6	4.9	5.0	5.9	7.3	5.0	4.0	4.3	4.2	4.0
3. Implicit interest rate 2)	:	:	:	:	:	:	:	4.7	5.0	4.5	4.4	4.6	2.7	2.4	2.4	2.4	2.5
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	-0.9	3.4	4.9
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	:	:	:	:	:	:	6.1	6.7	9.9	15.2	11.1	10.1	8.6	12.2	1.6	0.1	-1.3
6. Contribution of nominal GDP growth	:	:	:	:	:	:	:	-6.7	-3.9	2.1	6.3	13.0	12.0	10.1	1.6	-5.8	-7.8
7. Stock-flow adjustment 3)	:	:	:	:	:	:	:	-0.4	0.3	0.1	1.9	2.2	-35.0	-4.3	-2.7	-0.9	-1.8
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	:	:	:	:	:	:	1.6	2.1	5.0	10.2	5.2	2.9	3.6	8.2	-2.7	-4.1	-5.4
9. Snow-ball effect	:	:	:	:	:	:	:	-2.1	1.0	7.2	12.1	20.2	17.0	14.1	5.9	-1.6	-3.8
10. Stock-flow adjustment 3)	:	:	:	:	:	:	:	-0.4	0.3	0.1	1.9	2.2	-35.0	-4.3	-2.7	-0.9	-1.8
(% of GDP)																	
11. Change in gross debt 5)	:	:	:	:	:	:	:	-0.3	6.2	17.5	19.2	25.3	-14.4	18.0	0.5	-6.6	-11.0
12. Level of gross debt (end of year)	:	:	:	:	:	:	103.4	103.1	109.3	126.8	146.0	171.3	156.9	174.9	175.5	168.8	157.8

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

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

3) Line 7 = line 10.

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

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

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

Spain	(Mrd EURO-ESP)																
	1995	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	119.7	126.3	133.2
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	109.5	112.5	113.7
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	129.6	132.1	136.7
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	121.4	123.8	128.0
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	42.1	43.0	43.8
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	400.8	413.9	427.4
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	204.9	205.8	208.0
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	90.2	89.5	89.9	90.3	90.7
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	116.8	114.7	115.0	115.5	117.3
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	114.4	113.8	113.6
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	56.6	57.4	59.2
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	171.2	173.6	176.5
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	28.2	28.2	28.3
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	35.3	36.8	37.9
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	11.3	11.1	11.5
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	18.6	19.2	19.7
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	435.7	440.2	446.8
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	-34.8	-26.3	-19.5
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	4.3	4.5	4.6
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	405.2	418.4	432.0
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	22.7	23.0	23.2
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	6.3	5.7	5.9
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	464.7	468.8	475.9
24. Tax burden	144.0	229.9	249.6	266.5	293.7	327.8	363.5	392.4	359.1	322.8	337.9	334.1	336.3	339.3	349.2	361.2	373.4
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	-59.5	-50.4	-43.9

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	11.3	11.6	11.8
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	10.3	10.3	10.1
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	12.2	12.1	12.1
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	11.4	11.3
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	4.0	3.9	3.9
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	37.9	38.0	37.8
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	19.4	18.9	18.4
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	8.5	8.3	8.0
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	10.9	10.6	10.4
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	10.1
11. Intermediate consumption	4.3	4.0	4.2	4.3	4.5	4.6	4.7	5.0	5.3	5.7	5.6	5.7	5.6	5.3	5.3	5.3	5.2
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	16.2	15.9	15.6
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	2.7	2.6	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	3.4	3.4
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	1.1	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	1.8	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	41.1	40.4	39.6
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	-3.3	-2.4	-1.7
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	0.4	0.4	0.4
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	38.3	38.4	38.3
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	2.1	2.1	2.1
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	0.6	0.5	0.5
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	43.9	43.1	42.1
24. Tax burden	31.3	32.9	33.3	33.2	34.1	35.2	36.1	36.3	32.2	29.9	31.3	31.1	31.9	32.3	33.0	33.2	33.1
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	-5.6	-4.6	-3.9

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	3.7	5.5	5.5
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	4.2	2.8	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	1.1	2.0	3.4
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	1.0	2.0	3.4
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	2.7	2.0	1.9
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	2.9	3.3	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	0.4	0.4	1.1
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	-4.3	-0.7	0.5	0.4	0.4
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	-6.9	-1.7	0.2	0.4	1.6
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	-0.1	-0.5	-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	1.2	1.5	3.2
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	0.4	1.4	1.7
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	0.5	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	3.4	4.2	3.0
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	8.7	-2.0	3.7
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	0.0	0.0	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	0.8	1.0	1.5
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	0.8	0.9	0.7
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	13.0	2.8	3.7
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	3.0	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	3.0	1.0	1.0
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	-0.4	-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	0.0	0.9	1.5
24. Tax burden	7.3	6.9	8.6	6.8	10.2	11.6	10.9	7.9	-8.5	-10.1	4.7	-1.1	0.6	0.9	2.9	3.4	3.4
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	1.2	1.0	0.7

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	5.6	4.6	3.9
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	3.4	3.4
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	3.7	3.5	3.4
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	2.8	3.7
(% 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	5.6	4.6	3.9
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	-0.9	-2.7	-3.6
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	1.3	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	2.3	1.2	0.5
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	0.7	-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	1.3	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	6.0	3.0	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	98.1	101.2	102.1

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 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	319	328	337	346	356
2. Current taxes on income and wealth	59	81	96	173	186	197	216	225	234	204	221	238	256	269	271	272	277
3. Social contributions	151	207	242	258	299	312	329	341	351	354	362	376	387	399	407	411	416
4. Of which actual social contributions	138	191	222	232	269	281	297	308	316	318	324	337	346	357	364	369	373
5. Other current revenue, including sales	42	55	69	77	87	92	98	104	111	110	113	116	115	117	119	123	127
6. Total current revenue	371	499	598	735	830	871	923	961	989	958	988	1041	1078	1114	1134	1152	1175
7. Government consumption expenditure	170	222	281	328	391	405	418	433	447	464	476	486	498	510	518	525	538
8. Collective consumption	71	89	109	126	142	146	150	154	158	165	168	172	177	181	184	187	191
9. Social transfers in kind	99	133	172	202	249	259	268	279	289	299	308	314	321	329	334	338	346
10. Compensation of employees	100	126	161	191	219	227	233	241	247	254	260	264	269	273	278	281	285
11. Intermediate consumption	40	52	63	71	83	87	89	91	93	99	102	104	107	111	112	114	118
12. Social transfers other than in kind	130	170	216	248	297	310	325	339	351	371	383	394	408	420	428	436	447
13. Social transfers in kind via market producers	30	43	54	69	90	94	98	104	108	112	116	119	122	125	129	132	136
14. Interest	18	27	40	42	46	46	47	51	56	47	48	54	53	48	46	49	53
15. Subsidies	18	18	18	20	24	24	25	27	29	35	36	35	37	36	49	55	60
16. Other current expenditure	18	28	40	47	57	61	64	67	70	75	77	78	81	85	84	83	86
17. Total current expenditure	354	463	593	689	815	849	881	919	954	993	1022	1047	1076	1098	1125	1150	1184
18. Gross saving	17	36	5	46	15	23	42	41	35	-35	-34	-5	2	15	9	1	-9
19. Capital transfers received	0	0	3	5	9	10	6	6	5	4	4	5	6	7	7	8	9
20. Total revenue	371	499	601	740	839	881	929	967	994	962	992	1047	1084	1120	1141	1160	1184
21. Gross fixed capital formation	33	49	51	58	68	71	73	77	79	82	83	82	84	86	86	82	79
22. Other capital expenditure	7	13	20	12	16	17	19	20	25	25	23	23	25	24	24	25	24
23. Total expenditure	393	525	664	759	899	937	973	1016	1058	1101	1128	1152	1185	1207	1236	1257	1288
24. Tax burden	317	430	511	637	720	757	800	829	849	814	843	892	928	960	977	993	1013
25. Net lending (+) or net borrowing (-)	-22	-25	-63	-20	-60	-56	-43	-49	-64	-139	-136	-105	-102	-87	-95	-98	-104

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	15.8	16.0	16.0
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	12.7	12.6	12.4
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	18.5	18.9	19.1	19.0	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	16.5	16.9	17.1	17.0	16.7
5. Other current revenue, including sales	5.5	5.2	5.7	5.2	5.1	5.2	5.3	5.4	5.6	5.7	5.6	5.6	5.5	5.5	5.6	5.7	5.7
6. Total current revenue	48.7	47.2	48.8	49.5	48.5	49.2	49.8	49.4	49.6	49.4	49.4	50.6	51.5	52.7	53.1	53.2	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	24.1	24.3	24.2	24.1
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	8.6	8.6	8.6
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	15.3	15.5	15.6	15.6	15.5
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	12.8	12.9	13.0	13.0	12.8
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	5.2	5.3	5.3
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	19.5	19.9	20.1	20.1	20.1
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	6.1	6.1
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	2.5	2.3	2.2	2.3	2.4
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	2.3	2.6	2.7
16. Other current expenditure	2.4	2.6	3.3	3.2	3.3	3.5	3.4	3.4	3.5	3.9	3.8	3.8	3.9	4.0	4.0	3.8	3.9
17. Total current expenditure	46.5	43.8	48.4	46.4	47.7	47.9	47.5	47.2	47.8	51.2	51.1	50.8	51.4	52.0	52.7	53.1	53.1
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	0.7	0.4	0.1	-0.4
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	0.4	0.4
20. Total revenue	48.8	47.2	49.1	49.8	49.0	49.7	50.2	49.7	49.8	49.6	49.6	50.8	51.8	53.0	53.5	53.5	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	4.0	4.0	4.0	3.8	3.6
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	1.1	1.1	1.2	1.1
23. Total expenditure	51.7	49.6	54.2	51.1	52.5	52.9	52.5	52.2	53.0	56.8	56.4	55.9	56.7	57.1	57.9	58.1	57.8
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	44.4	45.4	45.8	45.8	45.4
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	-4.9	-4.1	-4.4	-4.5	-4.7

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	2.7	2.8	2.7	2.6	2.9
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	7.7	5.1	0.4	0.6	1.6
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	2.1	1.1	1.2
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	2.2	1.1	1.3
5. Other current revenue, including sales	9.5	7.3	7.5	7.7	5.0	5.8	6.9	6.2	6.2	-0.8	2.2	3.3	-1.2	2.0	2.0	2.6	3.3
6. Total current revenue	6.2	6.2	4.1	4.0	4.7	4.9	5.9	4.1	3.0	-3.2	3.2	5.4	3.5	3.3	1.8	1.6	2.0
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	2.4	1.6	1.3	2.4
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	2.9	2.3	1.6	1.3	2.4
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	2.5	1.6	1.3	2.4
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	1.9	1.7	1.7	1.1	1.4
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	2.7	3.4	0.8	2.0	3.4
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	3.5	2.9	1.9	1.8	2.6
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	3.0	2.9	2.8	3.0
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	-0.6	-10.5	-3.3	6.5	6.9
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	5.1	-0.2	33.1	14.1	7.6
16. Other current expenditure 1)	0.1	0.1	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	-0.1	0.0
17. Total current expenditure	6.9	6.6	3.5	3.9	3.7	4.1	3.8	4.3	3.8	4.0	2.9	2.4	2.8	2.1	2.5	2.2	2.9
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	0.6	-0.3	-0.3	-0.5
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	17.0	9.7	2.4	17.2	8.9
20. Total revenue	6.4	5.8	4.1	4.1	4.7	5.0	5.5	4.0	2.8	-3.3	3.2	5.5	3.5	3.4	1.8	1.7	2.1
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	3.5	1.4	0.4	-4.6	-3.2
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	-0.1	0.0	0.0	-0.1
23. Total expenditure	6.9	7.2	3.6	3.6	4.0	4.3	3.8	4.5	4.1	4.1	2.5	2.1	2.9	1.9	2.3	1.8	2.4
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	4.1	3.4	1.8	1.6	2.0
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	0.2	0.7	-0.3	-0.1	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	4.9	4.1	4.4	4.5	4.7
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	2.5	2.3	2.2	2.3	2.4
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	3.0	2.6	2.4	2.4	2.5
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	1.5	1.1	1.0	1.5	2.9
(% 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	4.9	4.1	4.4	4.5	4.7
6. Contribution of nominal GDP growth	:	-2.2	-1.8	-1.6	-2.7	-2.3	-2.9	-3.1	-1.6	2.0	-2.3	-2.4	-1.3	-1.0	-0.9	-1.4	-2.8
7. Stock-flow adjustment 3)	:	0.3	0.6	1.8	0.8	0.6	-2.2	0.5	2.1	1.8	-1.8	0.8	0.7	-0.2	-0.2	-0.6	-0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.9	-1.5	0.2	1.1	0.8	0.5	-0.2	-0.1	0.4	4.8	4.4	2.5	2.3	1.9	2.3	2.2	2.3
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	1.3	1.3	1.3	0.9	-0.4
10. Stock-flow adjustment 3)	:	0.3	0.6	1.8	0.8	0.6	-2.2	0.5	2.1	1.8	-1.8	0.8	0.7	-0.2	-0.2	-0.6	-0.1
(% of GDP)																	
11. Change in gross debt 5)	:	-0.5	1.9	4.1	1.6	1.5	-2.8	-0.1	3.7	10.9	2.7	3.5	4.3	3.0	3.3	2.5	1.8
12. Level of gross debt (end of year)	55.5	57.9	59.8	63.9	65.5	67.0	64.2	64.2	67.8	78.8	81.5	85.0	89.2	92.2	95.5	98.1	99.8

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 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	239.7	247.6	247.1	258.1
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	239.7	241.5	236.7	245.4	250.1
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	215.2	215.8	213.1	214.1
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	211.1	211.7	209.0	210.0
5. Other current revenue, including sales	:	:	39.5	47.6	53.7	53.4	54.9	56.3	58.6	60.3	62.1	62.8	64.1	65.9	66.8	68.6	70.5
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	762.3	766.9	774.3	792.8
7. Government consumption expenditure	:	:	172.2	221.6	277.5	291.6	300.9	304.8	317.1	324.4	327.6	320.9	315.7	314.8	309.1	307.7	309.4
8. Collective consumption	:	:	77.6	94.0	118.2	122.2	123.8	124.2	130.7	133.5	135.5	133.6	131.1	131.1	128.8	128.2	128.9
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	184.6	183.7	180.3	179.5	180.5
10. Compensation of employees	:	:	103.8	124.6	150.1	156.6	163.8	164.3	170.3	171.7	172.5	169.6	166.2	164.7	163.2	164.1	168.5
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	87.3	83.9	81.8	78.7
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	332.0	342.4	345.2
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	43.4	43.4	43.6	44.4	45.7
14. Interest	:	:	109.8	76.0	66.7	67.2	68.9	76.7	80.5	69.5	68.8	76.4	84.1	78.2	76.2	74.1	76.7
15. Subsidies	:	:	17.3	16.2	18.3	17.3	18.0	18.6	18.8	21.6	23.2	23.5	26.1	28.1	28.5	26.6	27.6
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	38.5	38.0	39.6	41.3
17. Total current expenditure	:	:	461.6	525.6	613.0	633.4	652.8	680.3	709.5	722.9	733.8	742.8	755.8	759.9	765.6	773.0	783.7
18. Gross saving	:	:	-30.7	17.2	1.6	0.5	24.8	43.8	23.3	-16.6	-7.6	-5.8	10.0	2.4	1.3	1.3	9.1
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	6.7	6.5	6.5
20. Total revenue	:	:	438.8	547.4	626.7	640.1	682.0	728.6	736.7	721.8	732.4	747.7	771.7	771.6	773.6	780.8	799.3
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	41.2	38.3	35.9	32.8	35.1
22. Other capital expenditure	:	:	22.8	3.0	21.6	24.2	39.2	26.0	22.5	27.6	19.9	16.8	23.4	19.3	21.2	19.6	17.5
23. Total expenditure	:	:	510.3	563.8	678.4	702.3	737.5	753.1	780.7	804.7	800.5	804.9	820.3	817.5	822.7	825.4	836.3
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	698.3	699.2	704.6	721.3
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	-48.6	-46.0	-49.1	-44.6	-37.0

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	15.1	14.8	15.3	15.1	15.4
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	14.7	14.9	14.6	15.0	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	13.3	13.3	13.3	13.0	12.7
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	13.0	13.0	13.1	12.8	12.5
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	3.9	4.1	4.1	4.2	4.2
6. Total current revenue	:	:	43.7	43.8	42.4	42.5	43.7	45.0	44.9	44.9	45.2	45.0	47.0	47.1	47.4	47.3	47.2
7. Government consumption expenditure	:	:	17.5	17.9	19.1	19.6	19.4	18.9	19.4	20.6	20.4	19.6	19.4	19.4	19.1	18.8	18.4
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	8.1	8.0	7.8	7.7
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	11.3	11.3	11.1	11.0	10.7
10. Compensation of employees	:	:	10.5	10.1	10.4	10.5	10.6	10.2	10.4	10.9	10.7	10.3	10.2	10.2	10.1	10.0	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	5.3	5.4	5.2	5.0	4.7
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	19.1	19.7	20.5	20.9	20.5
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	2.7	2.7
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	4.5	4.6
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	1.6	1.6
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	2.5
17. Total current expenditure	:	:	46.8	42.4	42.3	42.5	42.1	42.2	43.5	45.9	45.7	45.3	46.4	46.9	47.3	47.2	46.6
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	0.1	0.5
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	0.4	0.4	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	47.4	47.7	47.8	47.7	47.5
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	2.5	2.4	2.2	2.0	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	1.3	1.2	1.0
23. Total expenditure	:	:	51.8	45.5	46.8	47.1	47.6	46.8	47.8	51.1	49.9	49.1	50.4	50.5	50.8	50.4	49.7
24. Tax burden	:	:	38.8	39.8	39.2	39.0	40.1	41.4	41.2	41.7	41.5	41.5	43.1	43.1	43.2	43.0	42.9
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	-2.8	-3.0	-2.7	-2.2

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	-2.6	3.3	-0.2	4.4
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	0.7	-2.0	3.7	1.9
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	0.3	-1.2	0.5
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	0.3	-1.2	0.5
5. Other current revenue, including sales	:	:	:	1.7	8.6	-0.5	2.8	2.5	4.1	2.8	3.1	1.2	2.0	2.8	1.3	2.7	2.8
6. Total current revenue	:	:	:	2.7	4.6	3.1	6.9	6.9	1.2	-3.6	2.8	1.5	3.9	-0.5	0.6	1.0	2.4
7. Government consumption expenditure	:	:	:	7.0	5.1	5.1	3.2	1.3	4.0	2.3	1.0	-2.1	-1.6	-0.3	-1.8	-0.5	0.6
8. Collective consumption	:	:	:	5.1	5.2	3.4	1.3	0.3	5.2	2.2	1.5	-1.4	-1.9	0.0	-1.8	-0.5	0.6
9. Social transfers in kind	:	:	:	8.4	5.0	6.4	4.5	2.0	3.2	2.4	0.6	-2.5	-1.4	-0.5	-1.8	-0.5	0.6
10. Compensation of employees	:	:	:	4.7	3.6	4.3	4.6	0.3	3.6	0.8	0.5	-1.7	-2.0	-0.9	-0.9	0.5	2.7
11. Intermediate consumption	:	:	:	7.1	5.7	5.6	-1.7	4.2	5.5	3.7	2.0	-0.2	-0.2	0.3	-3.8	-2.6	-3.7
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	3.9	3.1	0.8
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	0.1	0.5	1.9	2.8
14. Interest	:	:	:	1.3	-3.5	0.7	2.5	11.3	5.0	-13.7	-0.9	11.0	10.0	-7.0	-2.5	-2.8	3.5
15. Subsidies	:	:	:	8.5	-2.6	-5.7	4.0	3.2	1.2	15.0	7.5	1.2	10.9	7.9	1.4	-6.8	3.7
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	0.0	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	0.5	0.7	1.0	1.4
18. Gross saving 1)	:	:	:	-0.7	0.4	-0.1	1.6	1.1	-1.3	-2.5	0.6	0.1	1.0	-0.5	-0.1	0.0	0.5
19. Capital transfers received	:	:	:	-17.4	-45.4	-48.4	-30.4	0.8	-11.3	298.0	-60.3	73.5	-44.5	56.5	-28.1	-3.0	0.0
20. Total revenue	:	:	:	2.5	2.8	2.1	6.5	6.8	1.1	-2.0	1.5	2.1	3.2	0.0	0.3	0.9	2.4
21. Gross fixed capital formation	:	:	:	2.8	4.7	2.1	1.7	2.9	3.9	11.6	-13.7	-3.2	-9.1	-6.9	-6.5	-8.7	7.1
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	0.1	-0.1	-0.2
23. Total expenditure	:	:	:	1.6	3.2	3.5	5.0	2.1	3.7	3.1	-0.5	0.6	1.9	-0.3	0.6	0.3	1.3
24. Tax burden	:	:	:	2.8	2.5	2.4	7.0	7.2	1.0	-2.5	1.5	2.0	3.2	-0.4	0.1	0.8	2.4
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	0.1	-0.2	0.3	0.5

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	2.8	3.0	2.7	2.2
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	4.5	4.6
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	3.7	3.5	3.5
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	-0.7	-0.6	0.0	1.1	2.7
(% 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	2.8	3.0	2.7	2.2
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	0.8	0.7	-0.1	-1.4	-3.5
7. Stock-flow adjustment 3)	1.1	1.1	-2.2	-1.6	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	0.0	2.1	2.1	1.3	0.4	0.2
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	-2.0	-1.7	-1.8	-2.4
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	5.9	5.5	4.6	3.1	1.1
10. Stock-flow adjustment 3)	1.1	1.1	-2.2	-1.6	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	0.0	2.1	2.1	1.3	0.4	0.2
(% 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	5.8	5.6	4.3	1.7	-1.1
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	122.2	127.9	132.2	133.8	132.7

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

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

3) Line 7 = line 10.

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

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

Table 9A**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	0.813	1.327	1.402	1.796	2.055	2.214	2.476	2.967	3.070	2.595	2.743	2.678	2.692	2.453	2.495	2.487	2.552
2. Current taxes on income and wealth	0.624	1.183	1.222	1.125	1.013	1.244	1.555	2.181	2.220	1.895	1.926	2.098	1.962	1.912	1.825	1.845	1.927
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	1.466	1.491	1.529
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	1.466	1.491	1.529
5. Other current revenue, including sales	0.396	0.530	0.509	0.667	0.687	0.780	0.834	0.778	0.797	0.828	0.955	0.859	0.865	0.877	0.968	0.919	0.924
6. Total current revenue	2.298	3.760	3.869	4.409	4.727	5.350	5.994	7.120	7.419	6.781	7.176	7.200	7.028	6.604	6.754	6.742	6.933
7. Government consumption expenditure	0.933	1.707	1.828	2.236	2.304	2.457	2.712	2.882	3.211	3.487	3.507	3.677	3.508	3.205	2.970	2.960	2.938
8. Collective consumption	0.491	0.914	0.947	1.212	1.285	1.397	1.524	1.666	1.855	2.003	1.972	2.064	1.967	1.779	1.726	1.709	1.700
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	1.244	1.252	1.238
10. Compensation of employees	0.897	1.394	1.500	1.810	1.885	1.997	2.155	2.307	2.497	2.723	2.764	2.882	2.825	2.573	2.343	2.333	2.317
11. Intermediate consumption	0.100	0.399	0.437	0.538	0.517	0.565	0.671	0.731	0.806	0.877	0.851	0.871	0.811	0.744	0.712	0.717	0.704
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	2.675	2.684	2.646
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	0.007	0.007	0.007
14. Interest	0.143	0.357	0.348	0.415	0.417	0.473	0.470	0.483	0.487	0.432	0.395	0.430	0.566	0.563	0.529	0.565	0.559
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	0.090	0.091	0.092
16. Other current expenditure	0.214	0.188	0.203	0.299	0.258	0.382	0.379	0.481	0.576	0.529	0.469	0.533	0.520	0.392	0.329	0.354	0.348
17. Total current expenditure	1.977	3.476	3.738	4.552	4.751	5.247	5.548	5.914	6.537	6.869	7.040	7.431	7.423	6.877	6.685	6.750	6.673
18. Gross saving	0.321	0.284	0.131	-0.143	-0.025	0.103	0.446	1.207	0.883	-0.088	0.136	-0.231	-0.395	-0.273	0.069	-0.009	0.259
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	0.022	0.002	0.002
20. Total revenue	2.307	3.767	3.874	4.419	4.823	5.484	6.005	7.132	7.428	6.802	7.186	7.212	7.039	6.610	6.776	6.744	6.935
21. Gross fixed capital formation	0.343	0.477	0.556	0.552	0.566	0.501	0.513	0.506	0.578	0.740	0.806	0.728	0.513	0.360	0.372	0.372	0.377
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	0.236	0.149	0.142
23. Total expenditure	2.367	4.004	4.357	5.182	5.339	5.810	6.177	6.578	7.268	7.833	8.098	8.334	8.169	7.501	7.293	7.272	7.192
24. Tax burden	1.920	3.249	3.380	3.771	4.124	4.699	5.165	6.369	6.658	5.980	6.203	6.317	6.139	5.697	5.754	5.791	5.976
25. Net lending (+) or net borrowing (-)	-0.060	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.554	0.161	-1.031	-0.912	-1.122	-1.130	-0.891	-0.517	-0.528	-0.257

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	10.6	11.7	11.9	14.1	15.0	15.1	15.6	17.1	16.4	14.1	14.4	13.7	13.9	13.5	14.4	14.2	14.1
2. Current taxes on income and wealth	8.1	10.4	10.4	8.8	7.4	8.5	9.8	12.6	11.8	10.3	10.1	10.8	10.1	10.6	10.5	10.5	10.7
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	8.5	8.5	8.5
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	8.5	8.5	8.5
5. Other current revenue, including sales	5.2	4.7	4.3	5.2	5.0	5.3	5.3	4.5	4.2	4.5	5.0	4.4	4.5	4.8	5.6	5.2	5.1
6. Total current revenue	30.0	33.2	32.8	34.6	34.4	36.4	37.8	41.1	39.5	36.8	37.6	36.9	36.2	36.4	39.0	38.5	38.4
7. Government consumption expenditure	12.2	15.1	15.5	17.5	16.8	16.7	17.1	16.6	17.1	18.9	18.4	18.9	18.1	17.7	17.1	16.9	16.3
8. Collective consumption	6.4	8.1	8.0	9.5	9.4	9.5	9.6	9.6	9.9	10.9	10.3	10.6	10.1	9.8	10.0	9.8	9.4
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	7.2	7.1	6.9
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	13.5	13.3	12.8
11. Intermediate consumption	1.3	3.5	3.7	4.2	3.8	3.8	4.2	4.2	4.3	4.8	4.5	4.5	4.2	4.1	4.1	4.1	3.9
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	15.4	15.3	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	2.3	2.1	2.2	2.9	3.1	3.1	3.2	3.1
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	2.8	1.7	1.7	2.3	1.9	2.6	2.4	2.8	3.1	2.9	2.5	2.7	2.7	2.2	1.9	2.0	1.9
17. Total current expenditure	25.8	30.7	31.7	35.7	34.6	35.7	35.0	34.1	34.8	37.3	36.9	38.1	38.2	38.0	38.6	38.5	37.0
18. Gross saving	4.2	2.5	1.1	-1.1	-0.2	0.7	2.8	7.0	4.7	-0.5	0.7	-1.2	-2.0	-1.5	0.4	0.0	1.4
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	0.1	0.0	0.0
20. Total revenue	30.1	33.2	32.8	34.6	35.1	37.3	37.9	41.2	39.6	36.9	37.7	37.0	36.3	36.5	39.1	38.5	38.4
21. Gross fixed capital formation	4.5	4.2	4.7	4.3	4.1	3.4	3.2	2.9	3.1	4.0	4.2	3.7	2.6	2.0	2.1	2.1	2.1
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	1.4	0.9	0.8
23. Total expenditure	30.9	35.3	36.9	40.6	38.9	39.5	39.0	38.0	38.7	42.5	42.5	42.8	42.1	41.4	42.1	41.5	39.9
24. Tax burden	25.0	28.6	28.6	29.6	30.0	32.0	32.6	36.8	35.5	32.5	32.5	32.4	31.6	31.4	33.2	33.0	33.1
25. Net lending (+) or net borrowing (-)	-0.8	-2.1	-4.1	-6.0	-3.8	-2.2	-1.1	3.2	0.9	-5.6	-4.8	-5.8	-5.8	-4.9	-3.0	-3.0	-1.4

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	1.0	11.8	5.6	28.1	14.4	7.8	11.8	19.8	3.5	-15.5	5.7	-2.4	0.5	-8.9	1.7	-0.3	2.6
2. Current taxes on income and wealth	0.8	9.4	3.4	-8.0	-10.0	22.9	25.0	40.2	1.8	-14.7	1.7	8.9	-6.5	-2.5	-4.6	1.1	4.5
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	7.6	1.7	2.6
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	7.6	1.7	2.6
5. Other current revenue, including sales	7.1	14.0	-3.9	31.0	2.9	13.6	6.9	-6.7	2.4	3.9	15.3	-10.1	0.7	1.5	10.4	-5.1	0.5
6. Total current revenue	3.1	11.2	2.9	14.0	7.2	13.2	12.0	18.8	4.2	-8.6	5.8	0.3	-2.4	-6.0	2.3	-0.2	2.8
7. Government consumption expenditure	10.3	7.5	7.1	22.3	3.0	6.7	10.4	6.3	11.4	8.6	0.6	4.8	-4.6	-8.6	-7.3	-0.3	-0.8
8. Collective consumption	3.0	5.7	3.6	28.0	6.0	8.8	9.0	9.3	11.3	8.0	-1.5	4.6	-4.7	-9.5	-3.0	-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	-12.8	0.6	-1.1
10. Compensation of employees	9.7	5.1	7.6	20.6	4.1	6.0	7.9	7.1	8.2	9.0	1.5	4.3	-2.0	-8.9	-8.9	-0.5	-0.7
11. Intermediate consumption	1.4	13.8	9.6	23.0	-4.0	9.3	18.7	8.9	10.3	8.9	-3.0	2.3	-7.0	-8.2	-4.3	0.7	-1.8
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	6.8	0.4	-1.4
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	17.3	0.0	0.0
14. Interest	23.9	7.6	-2.4	19.2	0.7	13.3	-0.6	2.6	0.8	-11.2	-8.6	9.0	31.7	-0.5	-6.2	6.9	-1.1
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	-5.4	0.8	1.2
16. Other current expenditure 1)	-0.1	-0.1	0.1	0.6	-0.5	0.7	-0.2	0.4	0.3	-0.2	-0.4	0.3	-0.1	-0.5	-0.3	0.1	-0.1
17. Total current expenditure	9.4	8.0	7.5	21.8	4.4	10.4	5.7	6.6	10.5	5.1	2.5	5.6	-0.1	-7.4	-2.8	1.0	-1.1
18. Gross saving 1)	-1.6	1.0	-1.4	-2.2	0.9	0.9	2.1	4.1	-2.3	-5.2	1.2	-1.9	-0.8	0.5	1.9	-0.4	1.5
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	255.7	-90.1	0.0
20. Total revenue	3.0	11.2	2.8	14.1	9.1	13.7	9.5	18.8	4.2	-8.4	5.6	0.4	-2.4	-6.1	2.5	-0.5	2.8
21. Gross fixed capital formation	23.2	39.2	16.5	-0.8	2.5	-11.5	2.5	-1.4	14.3	28.0	8.9	-9.7	-29.5	-29.9	3.4	0.0	1.2
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	-0.1	-0.5	-0.1
23. Total expenditure	10.4	10.7	8.8	18.9	3.0	8.8	6.3	6.5	10.5	7.8	3.4	2.9	-2.0	-8.2	-2.8	-0.3	-1.1
24. Tax burden	2.1	10.8	4.0	11.6	9.4	13.9	9.9	23.3	4.5	-10.2	3.7	1.8	-2.8	-7.2	1.0	0.6	3.2
25. Net lending (+) or net borrowing (-)	-2.2	0.1	-2.0	-1.9	2.2	1.5	1.1	4.3	-2.3	-6.5	0.8	-1.0	-0.1	0.9	1.9	0.0	1.6

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	6.0	3.8	2.2	1.1	-3.2	-0.9	5.6	4.8	5.8	5.8	4.9	3.0	3.0	1.4
2. Interest payments (% of GDP)	3.1	3.1	2.9	3.3	3.0	3.2	3.0	2.8	2.6	2.3	2.1	2.2	2.9	3.1	3.1	3.2	3.1
3. Implicit interest rate 2)	6.2	6.1	5.4	5.8	5.1	5.3	5.1	5.1	5.2	5.1	4.0	4.0	4.4	3.7	2.9	3.0	2.8
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	-4.4	1.2	3.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.2	2.1	4.1	6.0	3.8	2.2	1.1	-3.2	-0.9	5.6	4.8	5.8	5.8	4.9	3.0	3.0	1.4
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	4.7	-1.2	-3.3
7. Stock-flow adjustment 3)	2.4	3.5	1.4	2.0	1.9	0.7	-0.6	3.1	-3.8	2.4	-0.6	5.0	7.4	12.1	-2.4	6.0	-1.7
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-1.0	-1.1	1.1	2.7	0.7	-1.0	-1.9	-6.0	-3.4	3.3	2.7	3.6	2.9	1.8	-0.1	-0.2	-1.7
9. Snow-ball effect	-1.3	-0.8	0.7	-1.3	-1.5	-1.0	-1.6	-2.3	-1.6	3.2	0.3	1.0	3.2	8.8	7.8	2.0	-0.2
10. Stock-flow adjustment 3)	2.4	3.5	1.4	2.0	1.9	0.7	-0.6	3.1	-3.8	2.4	-0.6	5.0	7.4	12.1	-2.4	6.0	-1.7
(% 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	7.8	-3.6
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	115.2	111.6

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

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

3) Line 7 = line 10.

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

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

Table 10A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

Latvia	(Mrd EURO-LVL)																
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	0.531	0.870	1.024	1.211	1.430	1.748	2.241	2.746	2.841	2.374	2.602	2.697	3.019	3.235	3.410	3.626	3.861
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	1.806	1.855	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	1.980	2.009	2.028	2.102
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	1.950	1.963	2.031
5. Other current revenue, including sales	0.142	0.298	0.391	0.398	0.617	0.665	0.982	0.985	1.038	1.161	1.265	1.271	1.313	1.208	1.168	1.149	1.113
6. Total current revenue	1.385	2.342	2.827	3.120	3.819	4.537	5.989	7.429	8.121	6.663	6.784	7.244	7.946	8.183	8.393	8.658	8.996
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	3.776	3.982	4.183	4.394
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	2.037	2.167	2.319	2.481
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	1.740	1.815	1.864	1.912
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	2.266	2.379	2.498
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	1.426	1.496	1.561	1.652
12. Social transfers other than in kind	0.472	0.837	0.831	0.859	0.973	1.078	1.284	1.498	1.863	2.342	2.267	2.160	2.128	2.238	2.344	2.437	2.511
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	0.255	0.285	0.297
14. Interest	0.032	0.064	0.060	0.070	0.077	0.070	0.073	0.079	0.134	0.285	0.312	0.375	0.373	0.338	0.345	0.350	0.334
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	0.138	0.140	0.144
16. Other current expenditure	0.057	0.104	0.104	0.064	0.141	0.577	0.868	0.812	1.065	0.779	0.875	0.587	0.770	0.757	0.787	0.803	0.827
17. Total current expenditure	1.330	2.258	2.616	2.887	3.328	4.059	5.063	6.180	7.797	7.199	6.809	6.717	6.958	7.271	7.632	7.956	8.264
18. Gross saving	0.055	0.084	0.211	0.234	0.490	0.478	0.926	1.249	0.325	-0.536	-0.025	0.528	0.988	0.912	0.761	0.702	0.732
19. Capital transfers received	0.003	0.024	-0.065	-0.079	-0.101	0.055	0.066	0.074	-0.076	-0.138	-0.244	-0.040	-0.060	-0.093	-0.093	-0.078	-0.068
20. Total revenue	1.388	2.365	2.762	3.042	3.718	4.591	6.055	7.502	8.045	6.525	6.540	7.205	7.887	8.090	8.300	8.580	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	0.918	0.922	0.909	0.895
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	0.013	0.013	0.014
23. Total expenditure	1.446	2.552	2.949	3.190	3.831	4.647	6.149	7.639	9.027	8.204	8.036	7.901	8.073	8.289	8.567	8.879	9.173
24. Tax burden	1.238	2.007	2.335	2.617	3.045	3.784	4.897	6.351	6.739	5.114	4.985	5.622	6.206	6.480	6.719	6.994	7.349
25. Net lending (+) or net borrowing (-)	-0.058	-0.187	-0.187	-0.148	-0.113	-0.055	-0.094	-0.137	-0.982	-1.679	-1.496	-0.696	-0.186	-0.200	-0.268	-0.299	-0.245

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	13.1	12.8	12.2	12.7	12.9	12.9	13.1	12.2	11.6	12.6	14.3	13.3	13.7	13.9	14.1	14.3	14.3
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	7.5	7.3	7.1
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	8.3	8.0	7.8
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	8.1	7.7	7.5
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	7.0	6.3	6.0	5.2	4.8	4.5	4.1
6. Total current revenue	34.2	34.5	33.7	32.7	34.4	33.3	35.1	33.0	33.3	35.3	37.3	35.7	36.0	35.2	34.7	34.0	33.3
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	16.3	16.5	16.4	16.3
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	8.8	9.0	9.1	9.2
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	7.5	7.5	7.3	7.1
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	9.2
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	6.1	6.1
12. Social transfers other than in kind	11.7	12.4	9.9	9.0	8.8	7.9	7.5	6.6	7.6	12.4	12.5	10.6	9.7	9.6	9.7	9.6	9.3
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	1.7	1.5	1.4	1.4	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	0.6	0.6	0.5
16. Other current expenditure	1.4	1.5	1.2	0.7	1.3	4.2	5.1	3.6	4.4	4.1	4.8	2.9	3.5	3.3	3.3	3.2	3.1
17. Total current expenditure	32.9	33.3	31.2	30.2	30.0	29.8	29.6	27.4	32.0	38.1	37.5	33.1	31.6	31.3	31.5	31.3	30.6
18. Gross saving	1.4	1.2	2.5	2.4	4.4	3.5	5.4	5.5	1.3	-2.8	-0.1	2.6	4.5	3.9	3.1	2.8	2.7
19. Capital transfers received	0.1	0.3	-0.8	-0.8	-0.9	0.4	0.4	0.3	-0.3	-0.7	-1.3	-0.2	-0.3	-0.4	-0.4	-0.3	-0.3
20. Total revenue	34.3	34.9	33.0	31.8	33.5	33.7	35.5	33.3	33.0	34.5	36.0	35.5	35.8	34.8	34.3	33.7	33.1
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	4.0	3.8	3.6	3.3
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	0.1	0.1	0.1
23. Total expenditure	35.7	37.7	35.2	33.4	34.5	34.2	36.0	33.9	37.0	43.4	44.2	38.9	36.6	35.7	35.4	34.9	34.0
24. Tax burden	30.6	29.6	27.9	27.4	27.4	27.8	28.7	28.2	27.6	27.1	27.4	27.7	28.2	27.9	27.8	27.5	27.2
25. Net lending (+) or net borrowing (-)	-1.4	-2.8	-2.2	-1.6	-1.0	-0.4	-0.6	-0.6	-4.0	-8.9	-8.2	-3.4	-0.8	-0.9	-1.1	-1.2	-0.9

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	13.5	3.3	7.8	18.3	18.0	22.3	28.2	22.6	3.5	-16.5	9.6	3.6	12.0	7.2	5.4	6.4	6.5
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	2.6	2.7	3.5
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	2.2	1.5	0.9	3.7
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	0.9	0.7	3.4
5. Other current revenue, including sales	60.1	-5.9	31.8	1.7	55.1	7.7	47.7	0.3	5.4	11.9	8.9	0.5	3.3	-8.1	-3.3	-1.6	-3.1
6. Total current revenue	17.3	2.4	13.1	10.4	22.4	18.8	32.0	24.0	9.3	-18.0	1.8	6.8	9.7	3.0	2.6	3.2	3.9
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	-0.5	5.5	5.0	5.0
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	-1.0	6.4	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	0.0	4.3	2.7	2.6
10. Compensation of employees	16.8	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	6.4	5.0	5.0
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	6.9	4.9	4.3	5.8
12. Social transfers other than in kind	21.5	-7.7	0.1	3.4	13.2	10.9	19.1	16.6	24.4	25.7	-3.2	-4.7	-1.5	5.2	4.7	4.0	3.0
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	3.0	11.8	4.0
14. Interest	91.3	61.4	-10.6	15.6	10.2	-9.5	4.5	8.6	68.9	112.9	9.7	20.1	-0.5	-9.6	2.3	1.2	-4.4
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	2.6	1.7	2.4
16. Other current expenditure 1)	-1.1	-0.1	0.7	-0.6	0.6	3.0	0.8	-1.5	0.8	-0.2	0.7	-1.9	0.6	-0.2	0.0	-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	-5.4	-1.4	3.6	4.5	5.0	4.3	3.9
18. Gross saving 1)	1.5	1.0	-0.2	-0.1	2.0	-0.9	1.9	0.1	-4.2	-4.2	2.7	2.7	1.9	-0.6	-0.8	-0.4	0.0
19. Capital transfers received	451.2	-43.6	25.1	20.1	28.3	-154.3	20.4	11.4	-203.4	81.5	76.7	-83.7	50.0	56.4	-0.1	-15.9	-13.5
20. Total revenue	18.0	1.6	12.8	10.1	22.2	23.5	31.9	23.9	7.2	-18.9	0.2	10.2	9.5	2.6	2.6	3.4	4.1
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	-13.1	0.5	-1.5	-1.5
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	-0.4	0.0	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	-2.0	-1.7	2.2	2.7	3.4	3.6	3.3
24. Tax burden	11.3	2.9	9.6	12.1	16.4	24.3	29.4	29.7	6.1	-24.1	-2.5	12.8	10.4	4.4	3.7	4.1	5.1
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	0.7	4.8	2.6	0.0	-0.2	-0.1	0.3

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	8.9	8.2	3.4	0.8	0.9	1.1	1.2	0.9
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	1.7	1.5	1.4	1.4	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	4.4	4.3	3.7	3.9	3.6	3.6
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	4.2	5.1	6.2
(% 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	8.9	8.2	3.4	0.8	0.9	1.1	1.2	0.9
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	-1.5	-1.9	-2.1
7. Stock-flow adjustment 3)	-1.7	0.8	-1.5	0.8	1.2	-0.3	0.0	0.3	6.8	3.5	0.7	-2.6	0.8	-1.4	2.5	-3.1	0.0
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	7.4	6.5	1.6	-0.9	-0.6	-0.3	-0.2	-0.3
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	-0.6	-0.9
10. Stock-flow adjustment 3)	-1.7	0.8	-1.5	0.8	1.2	-0.3	0.0	0.3	6.8	3.5	0.7	-2.6	0.8	-1.4	2.5	-3.1	0.0
(% 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	2.0	-3.9	-1.2
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	40.3	36.3	35.1

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 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	:	:	:	:	2.02	2.33	2.69	3.33	3.74	3.07	3.32	3.63	3.72	3.88	4.04	4.25	4.51
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	1.80	1.90	2.03
3. Social contributions	:	:	:	:	1.68	1.88	2.21	2.68	3.15	3.46	3.34	3.52	3.67	3.84	4.06	4.32	4.63
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	4.01	4.27	4.57
5. Other current revenue, including sales	:	:	:	:	0.58	0.81	0.73	0.89	1.14	1.07	1.26	1.29	1.34	1.34	1.38	1.43	1.48
6. Total current revenue	:	:	:	:	5.86	6.90	7.93	9.54	11.05	9.19	9.21	9.80	10.34	10.80	11.29	11.90	12.65
7. Government consumption expenditure	:	:	:	:	3.46	3.84	4.54	5.01	6.03	5.66	5.50	5.67	5.76	5.88	6.11	6.34	6.62
8. Collective consumption	:	:	:	:	1.65	1.76	2.17	2.29	2.66	2.26	2.28	2.33	2.46	2.54	2.61	2.69	2.80
9. Social transfers in kind	:	:	:	:	1.80	2.08	2.38	2.72	3.37	3.39	3.23	3.35	3.30	3.34	3.50	3.64	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	3.47	3.62	3.81
11. Intermediate consumption	:	:	:	:	1.02	1.17	1.40	1.48	1.82	1.52	1.76	1.59	1.64	1.65	1.71	1.75	1.81
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	4.18	4.22	4.34
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	0.60	0.60	0.62
14. Interest	:	:	:	:	0.17	0.17	0.17	0.20	0.22	0.34	0.51	0.58	0.66	0.62	0.66	0.64	0.64
15. Subsidies	:	:	:	:	0.13	0.14	0.16	0.26	0.22	0.17	0.14	0.12	0.10	0.12	0.24	0.24	0.24
16. Other current expenditure	:	:	:	:	0.14	0.38	0.31	0.39	0.48	0.45	0.35	0.51	0.48	0.57	0.59	0.61	0.64
17. Total current expenditure	:	:	:	:	5.47	6.35	7.16	8.42	10.54	10.79	10.36	10.51	10.70	10.78	11.47	11.75	12.18
18. Gross saving	:	:	:	:	0.39	0.55	0.77	1.12	0.51	-1.60	-1.15	-0.72	-0.35	0.02	-0.18	0.16	0.47
19. Capital transfers received	:	:	:	:	0.07	0.16	0.23	0.41	0.34	0.39	0.71	0.68	0.64	0.68	1.26	0.78	0.73
20. Total revenue	:	:	:	:	5.93	7.06	8.16	9.95	11.39	9.59	9.92	10.48	10.98	11.48	12.54	12.68	13.38
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	1.32	1.35	1.41
22. Other capital expenditure	:	:	:	:	0.09	0.06	0.08	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.17	0.11	0.11
23. Total expenditure	:	:	:	:	6.21	7.16	8.27	10.24	12.46	12.10	11.85	13.28	12.03	12.40	12.96	13.21	13.70
24. Tax burden	:	:	:	:	5.27	6.11	7.22	8.68	9.95	8.09	7.88	8.46	8.94	9.42	9.87	10.44	11.14
25. Net lending (+) or net borrowing (-)	:	:	:	:	-0.28	-0.10	-0.11	-0.29	-1.07	-2.51	-1.93	-2.80	-1.05	-0.92	-0.42	-0.53	-0.32

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	:	:	:	:	11.1	11.1	11.2	11.5	11.4	11.4	11.9	11.6	11.2	11.1	11.2	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	5.0	5.0	5.1
3. Social contributions	:	:	:	:	9.2	9.0	9.2	9.2	9.6	12.8	11.9	11.3	11.0	11.0	11.2	11.4	11.6
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	11.1	11.3	11.4
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	3.8	3.8	3.7
6. Total current revenue	:	:	:	:	32.1	32.8	32.9	32.8	33.8	34.1	32.9	31.4	31.0	30.9	31.2	31.4	31.6
7. Government consumption expenditure	:	:	:	:	19.0	18.3	18.9	17.3	18.4	21.0	19.7	18.2	17.3	16.8	16.9	16.7	16.5
8. Collective consumption	:	:	:	:	9.1	8.4	9.0	7.9	8.1	8.4	8.1	7.4	7.4	7.3	7.2	7.1	7.0
9. Social transfers in kind	:	:	:	:	9.9	9.9	9.9	9.4	10.3	12.6	11.5	10.7	9.9	9.6	9.7	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	9.6	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	4.7	4.6	4.5
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	11.5	11.1	10.8
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	1.6	1.6	1.5
14. Interest	:	:	:	:	0.9	0.8	0.7	0.7	0.7	1.3	1.8	1.8	2.0	1.8	1.8	1.7	1.6
15. Subsidies	:	:	:	:	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.7	0.6	0.6
16. Other current expenditure	:	:	:	:	0.8	1.8	1.3	1.3	1.5	1.7	1.2	1.6	1.4	1.6	1.6	1.6	1.6
17. Total current expenditure	:	:	:	:	30.0	30.2	29.7	29.0	32.2	40.1	37.0	33.7	32.1	30.8	31.7	31.0	30.4
18. Gross saving	:	:	:	:	2.2	2.6	3.2	3.9	1.6	-5.9	-4.1	-2.3	-1.1	0.1	-0.5	0.4	1.2
19. Capital transfers received	:	:	:	:	0.4	0.8	1.0	1.4	1.0	1.5	2.5	2.2	1.9	1.9	3.5	2.0	1.8
20. Total revenue	:	:	:	:	32.5	33.6	33.9	34.3	34.8	35.6	35.4	33.5	33.0	32.8	34.6	33.4	33.4
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	3.6	3.6	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	0.5	0.3	0.3
23. Total expenditure	:	:	:	:	34.1	34.1	34.3	35.3	38.1	44.9	42.3	42.5	36.1	35.5	35.8	34.8	34.2
24. Tax burden	:	:	:	:	28.9	29.1	30.0	29.9	30.4	30.0	28.1	27.1	26.8	26.9	27.3	27.5	27.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	-1.5	-0.5	-0.4	-1.0	-3.3	-9.3	-6.9	-9.0	-3.2	-2.6	-1.2	-1.4	-0.8

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	:	:	:	:	:	15.3	15.5	24.0	12.3	-18.0	8.1	9.3	2.6	4.1	4.2	5.2	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	3.3	5.7	6.9
3. Social contributions	:	:	:	:	:	12.3	17.3	21.4	17.7	9.7	-3.4	5.5	4.3	4.6	5.8	6.3	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	5.8	6.3	7.1
5. Other current revenue, including sales	:	:	:	:	:	38.1	-9.5	22.2	27.5	-6.2	18.1	2.2	3.9	0.1	3.2	3.4	3.4
6. Total current revenue	:	:	:	:	:	17.7	14.9	20.4	15.8	-16.8	0.2	6.4	5.6	4.4	4.5	5.5	6.3
7. Government consumption expenditure	:	:	:	:	:	11.1	18.3	10.3	20.3	-6.2	-2.7	3.1	1.5	2.1	4.0	3.6	4.4
8. Collective consumption	:	:	:	:	:	6.7	22.7	5.6	16.2	-14.9	0.8	2.1	5.6	3.3	2.9	3.0	4.0
9. Social transfers in kind	:	:	:	:	:	15.1	14.6	14.5	23.7	0.7	-4.9	3.7	-1.4	1.3	4.7	4.1	4.8
10. Compensation of employees	:	:	:	:	:	9.4	16.3	13.2	22.6	-1.9	-10.3	4.5	1.4	2.7	4.2	4.4	5.2
11. Intermediate consumption	:	:	:	:	:	14.6	20.0	6.0	22.6	-16.3	15.4	-9.7	3.3	0.6	4.0	2.3	3.2
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	6.8	1.0	2.8
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	1.0	1.0	2.0
14. Interest	:	:	:	:	:	-1.4	4.6	14.1	11.1	54.9	49.3	13.3	14.3	-6.7	6.4	-2.6	0.0
15. Subsidies	:	:	:	:	:	12.9	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	107.1	1.1	1.1
16. Other current expenditure 1)	:	:	:	:	:	1.0	-0.5	0.1	0.2	0.2	-0.4	0.4	-0.2	0.2	0.0	0.0	0.0
17. Total current expenditure	:	:	:	:	:	16.1	12.8	17.7	25.2	2.3	-4.0	1.5	1.7	0.8	6.4	2.4	3.7
18. Gross saving 1)	:	:	:	:	:	0.5	0.6	0.7	-2.3	-7.5	1.8	1.8	1.2	1.1	-0.6	0.9	0.8
19. Capital transfers received	:	:	:	:	:	121.3	45.1	78.3	-17.1	15.1	79.4	-3.6	-6.7	7.1	84.4	-38.2	-6.1
20. Total revenue	:	:	:	:	:	19.0	15.6	22.0	14.5	-15.9	3.5	5.7	4.8	4.6	9.2	1.1	5.5
21. Gross fixed capital formation	:	:	:	:	:	15.2	36.0	52.8	12.1	-32.4	16.9	5.5	-10.5	-2.7	3.0	2.7	4.3
22. Other capital expenditure 1)	:	:	:	:	:	-0.2	0.1	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	-0.5	-0.2	0.0
23. Total expenditure	:	:	:	:	:	15.3	15.4	23.9	21.7	-2.9	-2.0	12.0	-9.4	3.1	4.5	1.9	3.7
24. Tax burden	:	:	:	:	:	15.9	18.2	20.2	14.7	-18.8	-2.5	7.3	5.7	5.3	4.8	5.8	6.7
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	1.0	0.1	-0.6	-2.3	-6.1	2.4	-2.0	5.8	0.5	1.5	-0.2	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)	:	:	:	:	1.5	0.5	0.4	1.0	3.3	9.3	6.9	9.0	3.2	2.6	1.2	1.4	0.8
2. Interest payments (% of GDP)	:	:	:	:	0.9	0.8	0.7	0.7	0.7	1.3	1.8	1.8	2.0	1.8	1.8	1.7	1.6
3. Implicit interest rate 2)	:	:	:	:	4.8	4.7	4.5	4.6	4.6	6.8	6.5	5.7	5.7	4.6	4.8	4.3	4.0
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	3.6	4.7	5.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	:	:	:	:	1.5	0.5	0.4	1.0	3.3	9.3	6.9	9.0	3.2	2.6	1.2	1.4	0.8
6. Contribution of nominal GDP growth	:	-1.4	-1.5	-1.9	-1.9	-2.5	-2.3	-3.1	-1.9	3.3	-1.1	-3.8	-2.3	-1.9	-1.4	-1.9	-2.2
7. Stock-flow adjustment 3)	:	:	:	:	-1.3	1.0	1.6	0.8	-2.7	1.0	1.5	-4.2	1.8	-1.7	2.5	0.8	1.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	:	:	:	:	0.6	-0.3	-0.3	0.3	2.6	8.1	5.1	7.1	1.2	0.9	-0.7	-0.3	-0.8
9. Snow-ball effect	:	:	:	:	-1.0	-1.7	-1.6	-2.4	-1.2	4.6	0.7	-1.9	-0.3	-0.1	0.4	-0.2	-0.6
10. Stock-flow adjustment 3)	:	:	:	:	-1.3	1.0	1.6	0.8	-2.7	1.0	1.5	-4.2	1.8	-1.7	2.5	0.8	1.1
(% of GDP)																	
11. Change in gross debt 5)	:	-0.6	-0.8	-1.2	-1.7	-1.0	-0.3	-1.3	-1.3	13.6	7.3	1.0	2.6	-0.9	2.3	0.3	-0.3
12. Level of gross debt (end of year)	23.6	23.0	22.2	21.0	19.3	18.3	18.0	16.7	15.4	29.0	36.3	37.3	39.9	39.0	41.3	41.6	41.3

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	3.06	3.10	3.25	3.68	4.04	4.27	4.79	4.69	4.60	4.87	5.24	5.58	6.03	6.29	6.15	6.36
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	6.62	6.89	7.31	7.77
3. Social contributions	1.65	2.41	2.82	3.02	3.20	3.44	3.64	4.00	4.30	4.58	4.73	5.07	5.36	5.59	5.83	6.23	6.51
4. Of which actual social contributions	0.91	1.25	1.48	1.58	1.66	1.78	1.87	2.03	2.17	2.33	2.38	2.56	2.71	2.83	2.95	3.16	3.30
5. Other current revenue, including sales	0.74	0.94	0.97	0.94	0.99	1.04	1.26	1.45	1.65	1.51	1.63	1.69	1.73	1.80	1.89	1.96	2.04
6. Total current revenue	6.47	9.70	10.55	10.98	11.42	12.63	13.59	15.14	15.90	15.97	16.96	18.00	18.96	20.03	20.89	21.65	22.69
7. Government consumption expenditure	2.39	3.31	3.92	4.19	4.55	4.96	5.13	5.41	5.74	6.21	6.56	6.92	7.37	7.82	8.22	8.72	9.28
8. Collective consumption	1.00	1.33	1.57	1.65	1.76	1.92	1.96	2.03	2.18	2.31	2.42	2.59	2.75	2.86	2.98	3.13	3.28
9. Social transfers in kind	1.39	1.98	2.34	2.54	2.79	3.04	3.17	3.38	3.56	3.90	4.15	4.33	4.62	4.96	5.23	5.59	6.01
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	3.79	4.00	4.31	4.55
11. Intermediate consumption	0.53	0.72	0.82	0.88	0.93	1.04	1.03	1.10	1.25	1.38	1.45	1.51	1.62	1.70	1.85	1.91	2.08
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	7.62	7.80	8.15
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	2.32	2.37	2.48	2.61
14. Interest	0.08	0.08	0.07	0.06	0.05	0.05	0.06	0.09	0.12	0.14	0.16	0.19	0.19	0.19	0.18	0.19	0.21
15. Subsidies	0.24	0.34	0.38	0.41	0.44	0.49	0.52	0.58	0.59	0.62	0.66	0.69	0.78	0.84	0.95	0.99	1.03
16. Other current expenditure	0.48	0.74	0.74	0.80	0.99	0.94	1.00	1.00	1.09	1.14	1.27	1.46	1.58	1.71	1.75	1.82	1.89
17. Total current expenditure	5.33	7.33	8.57	9.34	10.11	10.81	11.32	11.91	12.95	14.16	14.94	15.69	16.78	17.78	18.72	19.49	20.53
18. Gross saving	1.14	2.36	1.98	1.63	1.31	1.83	2.27	3.22	2.95	1.81	2.02	2.31	2.19	2.25	2.18	2.16	2.16
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	0.08	0.08	0.09
20. Total revenue	6.50	9.74	10.61	11.06	11.49	12.71	13.65	15.21	15.99	16.06	17.05	18.08	19.06	20.14	20.97	21.73	22.77
21. Gross fixed capital formation	0.59	0.87	1.18	1.22	1.22	1.41	1.29	1.31	1.39	1.54	1.79	1.75	1.72	1.60	1.69	1.93	2.00
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	0.47	0.49	0.53	0.57
23. Total expenditure	6.11	8.41	10.04	10.91	11.78	12.66	13.18	13.69	14.77	16.24	17.30	17.95	19.03	19.85	20.89	21.95	23.10
24. Tax burden	5.03	7.65	8.28	8.66	8.97	10.00	10.63	11.78	12.20	12.27	13.05	13.87	14.66	15.57	16.20	16.69	17.51
25. Net lending (+) or net borrowing (-)	0.39	1.33	0.57	0.15	-0.28	0.05	0.47	1.51	1.22	-0.18	-0.25	0.13	0.03	0.29	0.08	-0.22	-0.33

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	11.2	13.2	12.5	12.6	13.3	13.6	12.8	13.3	12.5	12.8	12.4	12.3	12.7	13.3	13.2	12.3	12.0
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	14.6	14.7
3. Social contributions	10.4	10.4	11.4	11.7	11.6	11.5	10.9	11.1	11.5	12.7	12.0	12.0	12.2	12.3	12.3	12.5	12.3
4. Of which actual social contributions	5.7	5.4	6.0	6.1	6.0	6.0	5.6	5.7	5.8	6.4	6.0	6.0	6.2	6.2	6.2	6.3	6.2
5. Other current revenue, including sales	4.6	4.1	3.9	3.7	3.6	3.5	3.8	4.0	4.4	4.2	4.1	4.0	4.0	4.0	4.0	3.9	3.9
6. Total current revenue	40.7	41.9	42.6	42.6	41.5	42.4	40.8	42.1	42.4	44.2	43.1	42.5	43.3	44.2	44.0	43.4	42.9
7. Government consumption expenditure	15.1	14.3	15.8	16.3	16.5	16.6	15.4	15.0	15.3	17.2	16.7	16.3	16.8	17.3	17.3	17.5	17.5
8. Collective consumption	6.3	5.8	6.4	6.4	6.4	6.4	5.9	5.7	5.8	6.4	6.1	6.1	6.3	6.3	6.3	6.3	6.2
9. Social transfers in kind	8.7	8.6	9.5	9.9	10.1	10.2	9.5	9.4	9.5	10.8	10.5	10.2	10.5	10.9	11.0	11.2	11.3
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	8.4	8.4	8.6	8.6
11. Intermediate consumption	3.3	3.1	3.3	3.4	3.4	3.5	3.1	3.1	3.3	3.8	3.7	3.6	3.7	3.8	3.9	3.8	3.9
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	16.0	15.6	15.4
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	5.0	5.0	4.9
14. Interest	0.5	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
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	1.8	2.0	2.0	2.0
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	3.8	3.7	3.6	3.6
17. Total current expenditure	33.5	31.7	34.6	36.2	36.7	36.3	34.0	33.1	34.5	39.2	37.9	37.0	38.3	39.3	39.4	39.1	38.8
18. Gross saving	7.2	10.2	8.0	6.3	4.8	6.1	6.8	9.0	7.9	5.0	5.1	5.5	5.0	5.0	4.6	4.3	4.1
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	42.3	42.6	44.5	43.3	42.6	43.5	44.5	44.1	43.5	43.0
21. Gross fixed capital formation	3.7	3.8	4.8	4.7	4.4	4.7	3.9	3.7	3.7	4.3	4.6	4.1	3.9	3.5	3.5	3.9	3.8
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	1.0	1.0	1.1	1.1
23. Total expenditure	38.5	36.4	40.6	42.3	42.7	42.5	39.6	38.1	39.4	45.0	43.9	42.3	43.4	43.8	44.0	44.0	43.7
24. Tax burden	31.6	33.1	33.5	33.6	32.5	33.6	31.9	32.8	32.5	34.0	33.2	32.7	33.5	34.4	34.1	33.4	33.1
25. Net lending (+) or net borrowing (-)	2.4	5.7	2.3	0.6	-1.0	0.2	1.4	4.2	3.3	-0.5	-0.6	0.3	0.1	0.6	0.2	-0.4	-0.6

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	1.9	4.8	13.3	9.9	5.7	12.2	-2.1	-1.8	5.8	7.5	6.6	8.0	4.3	-2.1	3.4
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	4.7	4.6	5.3	4.0	6.1	6.4
3. Social contributions	3.9	11.0	6.1	6.8	5.9	7.5	6.1	9.8	7.4	6.7	3.1	7.3	5.7	4.2	4.4	6.9	4.4
4. Of which actual social contributions	3.0	9.3	6.7	7.0	5.2	7.1	5.1	8.7	6.7	7.3	2.1	7.9	5.6	4.5	4.4	6.9	4.4
5. Other current revenue, including sales	-2.0	15.2	2.6	-3.0	4.8	5.6	20.6	15.6	13.3	-8.1	7.4	3.8	2.8	3.5	5.1	3.7	4.4
6. Total current revenue	4.8	13.2	4.8	4.0	4.1	10.6	7.6	11.4	5.1	0.4	6.2	6.1	5.3	5.6	4.3	3.6	4.8
7. Government consumption expenditure	7.7	8.5	8.3	7.0	8.5	9.0	3.5	5.5	6.1	8.3	5.7	5.4	6.5	6.1	5.1	6.1	6.5
8. Collective consumption	5.7	12.0	8.8	5.0	6.6	8.8	2.3	3.7	7.1	6.2	4.4	7.4	6.0	4.1	4.2	4.8	4.8
9. Social transfers in kind	9.1	6.2	8.0	8.4	9.8	9.0	4.2	6.6	5.4	9.6	6.4	4.3	6.8	7.3	5.6	6.9	7.4
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	5.3	5.7	7.7	5.6
11. Intermediate consumption	5.6	19.2	10.4	7.1	6.0	12.1	-1.0	6.6	13.3	10.7	4.9	4.1	7.8	4.9	8.5	3.3	8.7
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	3.8	3.4	6.8	5.2	5.3	2.3	4.5
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	8.6	2.1	4.6	5.6
14. Interest	-2.2	-5.2	-7.1	-9.1	-21.9	3.0	24.0	43.2	30.5	15.1	15.0	20.3	-0.4	2.4	-6.0	5.0	10.0
15. Subsidies	20.2	19.0	7.0	7.2	8.5	12.1	5.2	11.7	1.5	5.1	6.9	4.1	12.7	7.7	13.5	4.2	4.5
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	0.1	0.2	0.2	0.2	-0.1	0.0	-0.1
17. Total current expenditure	5.7	7.4	9.0	9.0	8.2	6.9	4.7	5.2	8.7	9.3	5.5	5.0	6.9	6.0	5.3	4.1	5.3
18. Gross saving 1)	-0.3	1.9	-1.4	-1.7	-1.6	1.4	0.7	2.2	-1.1	-2.8	0.1	0.3	-0.5	0.0	-0.4	-0.3	-0.2
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	6.7	-22.4	3.8	3.8
20. Total revenue	4.7	13.2	4.9	4.2	3.9	10.6	7.4	11.4	5.1	0.4	6.2	6.0	5.4	5.6	4.2	3.6	4.8
21. Gross fixed capital formation	33.0	-0.7	19.3	3.8	0.2	15.6	-8.7	1.8	5.6	11.0	16.6	-2.7	-1.6	-6.9	5.3	14.4	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	-0.2	0.0	0.0	0.0
23. Total expenditure	7.9	6.7	15.2	8.6	8.0	7.5	4.2	3.9	7.8	10.0	6.5	3.7	6.0	4.3	5.3	5.0	5.3
24. Tax burden	5.7	13.2	5.0	4.6	3.5	11.6	6.3	10.8	3.5	0.6	6.4	6.3	5.7	6.2	4.1	3.0	4.9
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	-0.1	0.9	-0.2	0.6	-0.5	-0.6	-0.2

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	-0.6	1.0	-0.2	-1.4	-4.2	-3.3	0.5	0.6	-0.3	-0.1	-0.6	-0.2	0.4	0.6
2. Interest payments (% of GDP)	0.5	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
3. Implicit interest rate 2)	:	5.3	4.5	3.9	3.0	2.8	3.4	3.9	4.6	2.5	2.8	2.4	2.4	2.0	1.7	1.7	1.7
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	4.9	5.0	6.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	-2.4	-6.0	-2.3	-0.6	1.0	-0.2	-1.4	-4.2	-3.3	0.5	0.6	-0.3	-0.1	-0.6	-0.2	0.4	0.6
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	-1.1	-1.1	-1.4
7. Stock-flow adjustment 3)	:	6.6	2.6	0.7	-0.5	0.5	2.8	4.9	10.8	0.0	4.8	0.6	3.5	3.5	0.7	2.0	1.9
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.0	-6.3	-2.6	-0.8	0.9	-0.3	-1.6	-4.5	-3.6	0.1	0.2	-0.7	-0.5	-1.1	-0.5	0.1	0.2
9. Snow-ball effect	:	0.2	-0.1	0.0	-0.2	-0.3	-0.5	-0.3	0.0	0.9	-0.9	-1.0	-0.2	-0.3	-0.7	-0.7	-1.0
10. Stock-flow adjustment 3)	:	6.6	2.6	0.7	-0.5	0.5	2.8	4.9	10.8	0.0	4.8	0.6	3.5	3.5	0.7	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	-1.1	2.9	2.1	-0.6	1.3	1.1
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	18.5	21.4	23.6	23.0	24.3	25.4

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 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	0.916	0.928	0.979	1.045	1.093	1.148
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	1.123	1.178	1.255
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	0.558	0.578	0.599
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	0.465	0.482	0.499
5. Other current revenue, including sales	0.229	0.224	0.226	0.245	0.253	0.208	0.212	0.239	0.292	0.257	0.262	0.272	0.287	0.301	0.302	0.347	0.324
6. Total current revenue	1.064	1.500	1.612	1.702	1.759	1.873	1.979	2.174	2.311	2.306	2.380	2.525	2.654	2.847	3.027	3.195	3.327
7. Government consumption expenditure	0.547	0.809	0.849	0.896	0.927	0.932	1.003	1.033	1.209	1.214	1.287	1.340	1.444	1.487	1.604	1.644	1.749
8. Collective consumption	0.275	0.446	0.451	0.487	0.482	0.484	0.500	0.532	0.610	0.591	0.603	0.622	0.674	0.693	0.745	0.764	0.813
9. Social transfers in kind	0.272	0.363	0.398	0.409	0.445	0.448	0.503	0.501	0.599	0.623	0.683	0.718	0.770	0.794	0.858	0.880	0.936
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	0.923	0.978	1.037	1.079	1.123
11. Intermediate consumption	0.152	0.192	0.207	0.228	0.257	0.247	0.295	0.305	0.391	0.363	0.400	0.425	0.476	0.463	0.506	0.549	0.582
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	0.955	0.989	1.024
13. Social transfers in kind via market producers	0.008	0.015	0.020	0.021	0.024	0.027	0.033	0.033	0.037	0.041	0.040	0.047	0.043	0.046	0.063	0.063	0.066
14. Interest	0.055	0.159	0.174	0.168	0.180	0.194	0.199	0.200	0.205	0.201	0.203	0.218	0.216	0.220	0.221	0.229	0.233
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	0.115	0.130	0.135
16. Other current expenditure	0.036	0.064	0.039	0.053	0.091	0.088	0.090	0.105	0.116	0.121	0.128	0.127	0.136	0.179	0.185	0.190	0.196
17. Total current expenditure	1.078	1.599	1.673	1.762	1.864	1.934	2.032	2.143	2.430	2.383	2.485	2.587	2.758	2.889	3.082	3.229	3.359
18. Gross saving	-0.014	-0.100	-0.061	-0.061	-0.105	-0.061	-0.053	0.032	-0.119	-0.076	-0.105	-0.062	-0.104	-0.042	-0.055	-0.034	-0.033
19. Capital transfers received	0.021	0.018	0.013	0.015	0.077	0.163	0.159	0.064	0.040	0.059	0.110	0.113	0.145	0.144	0.188	0.214	0.223
20. Total revenue	1.085	1.518	1.625	1.717	1.836	2.036	2.138	2.238	2.351	2.365	2.490	2.638	2.799	2.992	3.214	3.409	3.549
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	0.209	0.240	0.269	0.280
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	0.095	0.086	0.124	0.079
23. Total expenditure	1.190	1.778	1.868	2.149	2.049	2.175	2.278	2.369	2.609	2.569	2.708	2.820	3.062	3.194	3.407	3.622	3.718
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	2.192	2.309	2.484	2.657	2.777	2.929
25. Net lending (+) or net borrowing (-)	-0.106	-0.261	-0.243	-0.433	-0.213	-0.139	-0.141	-0.131	-0.258	-0.204	-0.218	-0.182	-0.263	-0.202	-0.193	-0.213	-0.169

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	12.9	13.0	13.3	13.3	13.4
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	13.0	13.9	14.3	14.4	14.6
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	7.0	7.1	7.1	7.0
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	5.8	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	4.0	4.0	4.0	3.8	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	37.0	37.9	38.6	39.0	38.8
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	19.4	20.1	19.8	20.5	20.1	20.4
8. Collective consumption	9.0	10.5	10.0	10.2	9.9	9.4	9.3	9.2	10.0	9.6	9.1	9.0	9.4	9.2	9.5	9.3	9.5
9. Social transfers in kind	8.9	8.5	8.8	8.6	9.2	8.7	9.3	8.7	9.8	10.2	10.4	10.4	10.7	10.6	11.0	10.7	10.9
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	12.9	13.0	13.2	13.2	13.1
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	6.6	6.2	6.5	6.7	6.8
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	12.4	12.3	12.2	12.1	11.9
13. Social transfers in kind via market producers	0.3	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.6	0.8	0.8	0.8
14. Interest	1.8	3.7	3.9	3.5	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.8	2.8	2.7
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	1.5	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	2.4	2.3	2.3
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	38.4	38.5	39.3	39.4	39.1
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	-1.4	-0.6	-0.7	-0.4	-0.4
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	1.6	2.0	1.9	2.4	2.6	2.6
20. Total revenue	35.7	35.6	36.0	36.1	37.8	39.5	39.7	38.9	38.4	38.5	37.7	38.3	39.0	39.8	41.0	41.6	41.3
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	3.1	3.3	3.3
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	42.7	42.5	43.5	44.2	43.3
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	32.2	33.1	33.9	33.9	34.1
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	-3.7	-2.7	-2.5	-2.6	-2.0

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	7.3	1.2	5.5	6.8	4.6	5.1
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	7.6	4.9	6.6
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	6.3	3.6	3.7
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	6.3	3.6	3.7
5. Other current revenue, including sales	-10.8	5.3	0.8	8.2	3.2	-17.7	2.1	12.5	22.4	-12.2	2.1	4.0	5.4	4.8	0.3	14.9	-6.6
6. Total current revenue	-4.2	8.7	7.5	5.6	3.4	6.5	5.7	9.9	6.3	-0.2	3.2	6.1	5.1	7.3	6.3	5.6	4.1
7. Government consumption expenditure	11.8	10.4	4.9	5.6	3.4	0.6	7.5	3.0	17.1	0.4	6.0	4.2	7.7	3.0	7.8	2.5	6.4
8. Collective consumption	13.4	24.1	1.1	7.9	-1.0	0.4	3.2	6.5	14.7	-3.2	2.1	3.2	8.2	2.9	7.5	2.5	6.4
9. Social transfers in kind	10.2	-2.9	9.5	2.9	8.7	0.8	12.3	-0.5	19.7	4.0	9.6	5.0	7.3	3.1	8.2	2.5	6.4
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	4.6	5.9	6.0	4.1	4.0
11. Intermediate consumption	4.5	-5.0	7.8	10.0	12.9	-4.0	19.5	3.5	27.9	-7.1	10.3	6.2	11.9	-2.8	9.5	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	3.5	3.5	3.5
13. Social transfers in kind via market producers	3.0	16.2	27.9	9.1	13.0	12.3	20.1	0.1	12.1	11.0	-0.9	16.0	-8.1	7.8	35.5	-0.2	5.7
14. Interest	14.0	-5.1	9.6	-3.4	6.9	7.8	2.7	0.5	2.3	-2.0	1.2	7.3	-0.7	1.8	0.2	3.5	2.1
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	43.1	13.1	4.0
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	0.0	0.0	0.0
17. Total current expenditure	9.9	7.9	4.6	5.3	5.8	3.7	5.1	5.5	13.4	-1.9	4.3	4.1	6.6	4.8	6.7	4.8	4.0
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	0.9	-0.1	0.3	0.0
19. Capital transfers received	206.6	-67.8	-27.7	14.9	413.0	111.1	-2.5	-59.9	-37.2	47.3	86.6	2.9	28.4	-0.9	30.2	14.1	4.0
20. Total revenue	-0.2	5.7	7.1	5.7	7.0	10.9	5.0	4.7	5.0	0.6	5.3	6.0	6.1	6.9	7.4	6.1	4.1
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	-8.3	15.0	12.0	4.0
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	-0.6
23. Total expenditure	11.6	6.9	5.0	15.0	-4.7	6.1	4.8	4.0	10.2	-1.5	5.4	4.2	8.6	4.3	6.7	6.3	2.6
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	6.5	5.3	7.6	7.0	4.5	5.5
25. Net lending (+) or net borrowing (-)	-4.2	-0.6	0.7	-3.7	4.7	1.7	0.1	0.3	-1.9	0.9	0.0	0.7	-1.0	1.0	0.2	-0.1	0.6

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	3.7	2.7	2.5	2.6	2.0
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	3.2	3.0	2.9	2.8	2.8	2.7
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	4.2	4.1	4.0
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	4.5	4.1	4.6	4.4	4.5	4.8
(% 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	3.7	2.7	2.5	2.6	2.0
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	-2.9	-2.8	-3.0	-2.9	-3.1	-3.2
7. Stock-flow adjustment 3)	-1.7	0.3	-4.1	0.1	-0.2	-0.4	-5.0	-0.3	-0.1	1.8	1.3	2.4	-2.8	2.2	1.6	0.6	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	0.9	0.1	0.2	-0.5	0.7	-0.2	-0.4	-0.2	-0.8
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	0.3	0.2	-0.1	-0.1	-0.3	-0.5
10. Stock-flow adjustment 3)	-1.7	0.3	-4.1	0.1	-0.2	-0.4	-5.0	-0.3	-0.1	1.8	1.3	2.4	-2.8	2.2	1.6	0.6	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	-1.9	1.9	1.2	0.1	-1.3
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	69.8	67.9	69.8	71.0	71.0	69.8

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 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	75.4	76.5	78.2
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	69.0	77.7	83.2
3. Social contributions	:	:	:	:	51.4	68.3	79.1	80.6	89.6	82.5	86.3	92.0	98.2	100.8	102.4	97.8	101.7
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	99.1	94.6	98.4
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	41.8	43.1	41.3
6. Total current revenue	:	:	:	:	145.2	193.8	248.3	259.3	277.6	261.7	270.3	272.4	277.0	284.0	288.6	295.2	304.4
7. Government consumption expenditure	:	:	:	:	72.8	91.6	135.5	142.8	152.7	163.4	167.2	167.2	169.6	169.3	169.4	171.0	173.0
8. Collective consumption	:	:	:	:	29.7	35.8	45.9	49.3	52.8	56.1	56.4	55.5	55.4	56.1	57.3	58.4	59.6
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	112.2	112.6	113.4
10. Compensation of employees	:	:	:	:	32.4	39.8	50.5	52.6	55.5	58.6	60.1	59.7	60.1	59.4	59.4	59.7	60.8
11. Intermediate consumption	:	:	:	:	19.1	25.2	36.0	38.1	41.3	44.2	43.9	42.8	42.2	41.9	36.9	42.2	42.8
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	77.4	78.4	84.7
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	69.9	71.4	72.8
14. Interest	:	:	:	:	16.7	14.8	11.6	12.0	13.0	12.5	11.2	11.3	10.6	9.8	9.8	9.5	9.5
15. Subsidies	:	:	:	:	3.4	6.1	6.9	8.0	8.3	10.1	10.4	9.7	8.9	7.9	7.5	7.6	7.5
16. Other current expenditure	:	:	:	:	5.3	9.0	13.2	12.4	13.8	10.5	12.6	12.7	13.3	12.9	14.0	12.9	12.8
17. Total current expenditure	:	:	:	:	145.4	171.4	227.8	236.4	251.7	264.6	272.3	273.8	276.8	276.8	274.9	281.7	290.9
18. Gross saving	:	:	:	:	-0.2	22.4	20.5	22.9	25.9	-2.8	-2.0	-1.4	0.2	7.2	13.7	13.5	13.5
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	290.6	297.2	306.6
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	24.4	24.4	24.2
22. Other capital expenditure	:	:	:	:	16.8	-1.1	-1.2	0.2	1.3	6.4	5.9	2.8	3.2	0.7	7.5	5.4	3.7
23. Total expenditure	:	:	:	:	174.1	187.2	249.3	260.4	278.5	297.5	304.4	302.3	304.0	300.8	306.8	311.5	318.8
24. Tax burden	:	:	:	:	122.7	166.8	210.8	221.0	232.7	218.4	227.9	230.5	232.8	239.0	247.7	253.1	264.2
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	-16.2	-14.3	-12.2

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	11.6	11.5	11.3
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	10.6	11.7	12.1
3. Social contributions	:	:	:	:	15.9	15.2	13.8	13.2	14.1	13.4	13.7	14.3	15.3	15.7	15.8	14.7	14.7
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	15.3	14.2	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	6.4	6.5	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	44.5	44.3	44.1
7. Government consumption expenditure	:	:	:	:	22.5	20.4	23.6	23.5	24.0	26.4	26.5	26.0	26.5	26.3	26.1	25.7	25.1
8. Collective consumption	:	:	:	:	9.2	8.0	8.0	8.1	8.3	9.1	8.9	8.6	8.6	8.7	8.8	8.8	8.6
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	17.3	16.9	16.4
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	9.0	8.8
11. Intermediate consumption	:	:	:	:	5.9	5.6	6.3	6.3	6.5	7.2	7.0	6.7	6.6	6.5	5.7	6.3	6.2
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	11.9	11.8	12.3
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	10.8	10.7	10.6
14. Interest	:	:	:	:	5.2	3.3	2.0	2.0	2.0	2.0	1.8	1.8	1.7	1.5	1.5	1.4	1.4
15. Subsidies	:	:	:	:	1.1	1.4	1.2	1.3	1.3	1.6	1.6	1.5	1.4	1.2	1.2	1.1	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	2.2	1.9	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	42.4	42.3	42.2
18. Gross saving	:	:	:	:	-0.1	5.0	3.6	3.8	4.1	-0.5	-0.3	-0.2	0.0	1.1	2.1	2.0	2.0
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	44.8	44.6	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	3.8	3.7	3.5
22. Other capital expenditure	:	:	:	:	5.2	-0.2	-0.2	0.0	0.2	1.0	0.9	0.4	0.5	0.1	1.2	0.8	0.5
23. Total expenditure	:	:	:	:	53.7	41.7	43.5	42.8	43.8	48.2	48.2	47.0	47.5	46.8	47.3	46.8	46.2
24. Tax burden	:	:	:	:	37.9	37.2	36.8	36.3	36.6	35.4	36.1	35.9	36.3	37.2	38.2	38.0	38.3
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	-2.5	-2.1	-1.8

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	5.6	1.4	2.2
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	4.7	12.7	7.1
3. Social contributions	:	:	:	:	:	7.0	11.7	1.8	11.2	-8.0	4.6	6.7	6.7	2.6	1.6	-4.5	4.0
4. Of which actual social contributions	:	:	:	:	:	7.5	13.9	1.7	11.7	-8.5	4.9	6.9	7.2	2.8	1.6	-4.5	4.0
5. Other current revenue, including sales	:	:	:	:	:	12.5	12.4	2.5	17.3	-4.4	-2.1	-1.1	6.3	2.8	-9.0	3.2	-4.2
6. Total current revenue	:	:	:	:	:	7.6	9.2	4.5	7.0	-5.7	3.3	0.8	1.7	2.5	1.6	2.3	3.1
7. Government consumption expenditure	:	:	:	:	:	7.9	11.3	5.4	6.9	7.0	2.4	0.0	1.5	-0.2	0.1	1.0	1.1
8. Collective consumption	:	:	:	:	:	7.2	3.3	7.4	7.0	6.3	0.5	-1.6	-0.2	1.3	2.0	2.0	2.0
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	0.4	0.7
10. Compensation of employees	:	:	:	:	:	5.8	2.1	4.1	5.5	5.6	2.6	-0.7	0.7	-1.1	-0.1	0.6	1.9
11. Intermediate consumption	:	:	:	:	:	8.9	6.6	5.7	8.4	7.1	-0.7	-2.5	-1.4	-0.8	-11.8	14.1	1.4
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	1.0	1.3	8.1
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	2.3	2.2	1.9
14. Interest	:	:	:	:	:	-7.9	-1.5	3.2	8.3	-3.8	-10.6	1.2	-6.3	-7.4	0.1	-3.1	-0.3
15. Subsidies	:	:	:	:	:	0.1	1.6	14.9	4.2	21.7	2.8	-7.0	-7.9	-11.5	-5.1	1.3	-1.2
16. Other current expenditure 1)	:	:	:	:	:	0.2	0.2	-0.3	0.1	-0.5	0.3	0.0	0.1	-0.1	0.2	-0.2	-0.1
17. Total current expenditure	:	:	:	:	:	4.8	8.1	3.8	6.5	5.1	2.9	0.5	1.1	0.0	-0.7	2.5	3.3
18. Gross saving 1)	:	:	:	:	:	1.0	0.5	0.2	0.3	-4.5	0.1	0.1	0.2	1.1	1.0	-0.1	-0.1
19. Capital transfers received	:	:	:	:	:	8.5	7.9	-0.1	-0.7	-0.7	9.3	-10.5	-16.1	24.1	-4.8	0.0	4.6
20. Total revenue	:	:	:	:	:	7.6	9.2	4.4	7.0	-5.7	3.3	0.7	1.6	2.7	1.6	2.3	3.1
21. Gross fixed capital formation	:	:	:	:	:	7.5	11.8	4.3	7.3	4.4	-1.4	-1.9	-6.7	-3.0	4.8	0.0	-0.9
22. Other capital expenditure 1)	:	:	:	:	:	-0.5	-0.2	0.3	0.2	0.8	-0.1	-0.5	0.1	-0.4	1.1	-0.4	-0.3
23. Total expenditure	:	:	:	:	:	3.8	8.0	4.4	7.0	6.9	2.3	-0.7	0.6	-1.1	2.0	1.5	2.3
24. Tax burden	:	:	:	:	:	7.0	9.2	4.9	5.3	-6.2	4.4	1.1	1.0	2.7	3.6	2.2	4.4
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	1.5	0.5	0.0	0.0	-5.7	0.4	0.7	0.4	1.7	-0.2	0.3	0.4

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	2.5	2.1	1.8
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	1.5	1.4	1.4
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	2.1	2.0
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	0.9	2.7	3.6
(% 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	2.5	2.1	1.8
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	-0.6	-1.8	-2.4
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	-0.7	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	1.0	0.7	0.4
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	0.9	-0.4	-1.0
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	-0.7	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	1.1	0.6	-0.4
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	69.7	70.3	69.9

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	47.7	49.3	50.9
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	45.0	46.7	48.7
3. Social contributions	:	:	28.2	33.2	36.9	37.9	39.4	41.0	42.7	43.2	44.0	45.9	47.4	49.4	51.1	52.5	54.3
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	47.4	49.1	50.4	52.2
5. Other current revenue, including sales	:	:	10.8	10.1	13.3	16.0	16.5	17.3	17.3	18.4	19.0	19.4	19.4	19.5	20.0	20.5	21.0
6. Total current revenue	:	:	85.5	102.5	117.1	122.0	126.5	134.0	140.4	138.0	141.7	148.2	153.8	158.3	163.7	169.0	175.0
7. Government consumption expenditure	:	:	34.1	40.6	45.3	48.6	51.0	52.7	56.0	58.9	60.0	61.1	62.8	64.0	66.0	67.6	69.4
8. Collective consumption	:	:	14.0	15.6	16.9	19.3	19.9	19.9	21.3	22.9	23.4	23.3	23.8	24.1	24.7	25.4	26.0
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	41.2	42.3	43.4
10. Compensation of employees	:	:	20.8	23.4	25.8	27.5	28.6	29.4	30.8	32.1	32.6	33.0	33.9	34.2	35.0	35.9	36.8
11. Intermediate consumption	:	:	10.2	11.1	13.1	15.7	16.6	16.7	18.0	19.0	19.5	19.7	20.2	20.7	21.5	21.9	22.4
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	64.6	66.7	68.7
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	12.2	12.7	13.1	13.5
14. Interest	:	:	7.1	7.6	7.3	8.2	8.4	8.9	8.6	9.0	8.5	8.6	8.7	8.3	8.3	8.5	8.7
15. Subsidies	:	:	4.6	4.5	4.7	4.1	4.3	4.2	4.6	4.7	4.7	4.7	4.8	4.5	4.6	4.5	4.6
16. Other current expenditure	:	:	4.9	6.1	7.1	8.0	7.7	8.0	8.4	8.4	9.0	9.3	9.4	10.6	10.8	10.8	11.0
17. Total current expenditure	:	:	87.6	99.2	111.4	118.4	122.7	126.3	132.5	138.9	142.3	144.3	148.4	152.5	157.5	161.3	165.6
18. Gross saving	:	:	-2.1	3.4	5.7	3.6	3.8	7.7	7.9	-0.9	-0.6	3.9	5.3	5.8	6.2	7.7	9.4
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	0.6	0.6
20. Total revenue	:	:	86.0	102.9	117.5	122.6	127.1	134.9	141.1	139.6	142.2	148.8	154.4	159.6	164.5	169.6	175.6
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	9.5	9.8	10.2	10.5
22. Other capital expenditure	:	:	2.3	2.6	12.0	3.2	3.5	4.0	3.5	6.3	3.6	3.4	4.2	2.3	6.8	4.4	3.3
23. Total expenditure	:	:	96.8	107.3	129.1	129.0	133.8	138.6	145.4	154.8	155.3	157.0	161.7	164.3	174.2	175.9	179.4
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	137.9	142.2	146.7	152.1
25. Net lending (+) or net borrowing (-)	:	:	-10.8	-4.4	-11.5	-6.4	-6.7	-3.7	-4.3	-15.2	-13.1	-8.2	-7.3	-4.8	-9.7	-6.2	-3.8

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	14.5	14.6	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	13.6	13.8	13.9
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	15.5	15.5	15.5
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	14.9
5. Other current revenue, including sales	:	:	6.1	4.7	5.5	6.3	6.2	6.1	5.9	6.4	6.5	6.3	6.1	6.0	6.1	6.1	6.0
6. Total current revenue	:	:	48.5	48.1	48.5	48.2	47.5	47.5	48.1	48.2	48.2	48.0	48.5	49.1	49.7	49.9	50.1
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	19.8	20.0	20.0	19.8
8. Collective consumption	:	:	7.9	7.3	7.0	7.6	7.5	7.1	7.3	8.0	7.9	7.6	7.5	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	12.4
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	6.4	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	19.6	19.7	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	3.8	3.9	3.8
14. Interest	:	:	4.0	3.6	3.0	3.2	3.1	3.1	3.0	3.2	2.9	2.8	2.7	2.6	2.5	2.5	2.5
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	1.4	1.3	1.3
16. Other current expenditure	:	:	2.8	2.9	2.9	3.1	2.9	2.8	2.9	2.9	3.1	3.0	3.0	3.3	3.3	3.2	3.1
17. Total current expenditure	:	:	49.7	46.5	46.1	46.8	46.0	44.7	45.4	48.5	48.4	46.8	46.8	47.3	47.8	47.6	47.4
18. Gross saving	:	:	-1.2	1.6	2.3	1.4	1.4	2.7	2.7	-0.3	-0.2	1.3	1.7	1.8	1.9	2.3	2.7
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	:	:	48.8	48.3	48.7	48.5	47.7	47.8	48.3	48.8	48.3	48.2	48.7	49.5	49.9	50.0	50.2
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	2.9	3.0	3.0	3.0
22. Other capital expenditure	:	:	1.3	1.2	5.0	1.2	1.3	1.4	1.2	2.2	1.2	1.1	1.3	0.7	2.1	1.3	0.9
23. Total expenditure	:	:	54.9	50.3	53.4	51.0	50.2	49.1	49.8	54.1	52.8	50.9	51.0	50.9	52.8	51.9	51.3
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	43.2	43.3	43.5
25. Net lending (+) or net borrowing (-)	:	:	-6.2	-2.1	-4.8	-2.5	-2.5	-1.3	-1.5	-5.3	-4.5	-2.6	-2.3	-1.5	-2.9	-1.8	-1.1

Table 15C

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

Austria

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

	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	2.4	3.5	3.2
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	4.6	4.7	3.8	4.4
3. Social contributions	:	:	:	2.9	3.7	2.7	3.9	4.1	4.2	1.1	1.9	4.3	3.3	4.2	3.5	2.8	3.5
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	4.5	3.5	2.8	3.5
5. Other current revenue, including sales	:	:	:	5.6	3.2	20.7	3.0	4.6	0.1	6.2	3.4	2.0	0.3	0.4	2.7	2.5	2.5
6. Total current revenue	:	:	:	3.1	3.3	4.3	3.6	6.0	4.8	-1.8	2.7	4.6	3.8	3.0	3.4	3.2	3.5
7. Government consumption expenditure	:	:	:	1.6	3.9	7.4	4.9	3.3	6.3	5.2	2.0	1.7	2.8	1.9	3.1	2.5	2.6
8. Collective consumption	:	:	:	-0.1	6.3	14.1	3.5	0.1	6.9	7.3	2.2	-0.2	1.9	1.6	2.5	2.5	2.5
9. Social transfers in kind	:	:	:	2.6	2.6	3.5	5.9	5.3	5.9	3.8	1.8	2.9	3.4	2.0	3.5	2.5	2.7
10. Compensation of employees	:	:	:	2.3	3.3	6.7	3.9	2.9	4.8	4.1	1.8	1.2	2.7	1.0	2.2	2.5	2.5
11. Intermediate consumption	:	:	:	-1.4	3.9	20.0	5.3	0.5	8.1	5.7	2.1	1.2	2.4	2.7	3.7	2.0	2.3
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	4.3	3.2	3.0
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	3.5	4.0	3.0	3.0
14. Interest	:	:	:	8.6	-1.2	12.3	2.6	6.0	-2.8	4.6	-5.4	0.8	0.5	-4.1	0.0	2.0	3.0
15. Subsidies	:	:	:	-1.5	0.1	-13.1	4.2	-0.9	9.3	1.7	0.9	-1.1	1.3	-5.3	1.7	-2.5	1.9
16. Other current expenditure 1)	:	:	:	0.0	-0.4	0.2	-0.3	-0.1	0.0	0.1	0.1	0.0	0.0	0.3	0.0	-0.1	-0.1
17. Total current expenditure	:	:	:	3.0	2.0	6.3	3.6	3.0	4.9	4.8	2.4	1.4	2.9	2.7	3.3	2.4	2.6
18. Gross saving 1)	:	:	:	0.0	0.5	-0.9	0.0	1.3	0.0	-3.0	0.1	1.5	0.4	0.1	0.1	0.4	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	83.5	-37.2	-25.5	10.0
20. Total revenue	:	:	:	3.0	3.2	4.3	3.7	6.1	4.6	-1.1	1.9	4.6	3.8	3.3	3.1	3.1	3.6
21. Gross fixed capital formation	:	:	:	-2.4	0.7	30.3	2.4	9.7	12.8	2.1	-1.2	-2.5	-1.8	4.6	3.5	3.5	3.5
22. Other capital expenditure 1)	:	:	:	-0.4	3.6	-3.7	0.1	0.1	-0.2	1.0	-1.0	-0.1	0.2	-0.6	1.3	-0.8	-0.4
23. Total expenditure	:	:	:	2.0	9.5	-0.1	3.7	3.6	4.8	6.5	0.3	1.1	3.0	1.6	6.0	1.0	2.0
24. Tax burden	:	:	:	2.9	3.3	2.5	3.8	6.3	5.6	-2.9	2.6	5.1	4.3	3.8	3.1	3.2	3.7
25. Net lending (+) or net borrowing (-)	:	:	:	0.5	-3.0	2.3	0.0	1.2	-0.1	-3.9	0.9	1.8	0.4	0.8	-1.4	1.1	0.8

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)	6.2	0.6	1.3	1.7	4.8	2.5	2.5	1.3	1.5	5.3	4.5	2.6	2.3	1.5	2.9	1.8	1.1
2. Interest payments (% of GDP)	4.0	3.6	3.5	3.2	3.0	3.2	3.1	3.1	3.0	3.2	2.9	2.8	2.7	2.6	2.5	2.5	2.5
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	3.4	3.2	3.2	3.0	3.0
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	2.2	2.8	3.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	6.2	0.6	1.3	1.7	4.8	2.5	2.5	1.3	1.5	5.3	4.5	2.6	2.3	1.5	2.9	1.8	1.1
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	-1.7	-2.4	-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	0.9	-0.4	-0.6	4.6	-0.3	-0.6
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.1	-3.0	-2.1	-1.5	1.8	-0.7	-0.6	-1.8	-1.5	2.2	1.6	-0.1	-0.4	-1.1	0.4	-0.7	-1.4
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	0.5	1.2	0.8	0.1	-0.1
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	0.9	-0.4	-0.6	4.6	-0.3	-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	-0.3	-0.5	5.8	-0.9	-2.1
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	81.7	81.2	87.0	86.1	84.0

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

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

3) Line 7 = line 10.

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

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

Table 16A

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

Portugal

(Mrd EURO-PTE)

	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	23.51	24.43	25.98	26.86
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	15.16	19.39	18.77	19.31	19.94
3. Social contributions	:	:	8.81	13.46	17.28	18.40	19.19	19.87	20.70	21.19	21.36	21.20	19.52	20.40	20.68	20.63	21.12
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	14.83	15.29	15.59	15.96
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	11.86	12.35	12.37	11.97	12.32
6. Total current revenue	:	:	32.22	49.43	58.98	62.12	66.59	71.36	73.00	69.49	70.86	73.14	69.88	75.65	76.24	77.89	80.24
7. Government consumption expenditure	:	:	15.64	24.44	31.30	33.46	34.02	34.68	35.60	37.60	37.27	34.98	31.10	32.45	32.32	32.41	32.71
8. Collective consumption	:	:	6.90	10.30	13.06	14.15	14.65	15.46	15.82	16.73	16.69	16.16	14.15	14.59	14.53	14.58	14.71
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	16.95	17.86	17.78	17.84	18.00
10. Compensation of employees	:	:	11.09	17.64	21.75	23.04	22.92	23.01	23.49	24.61	24.61	22.61	19.97	21.23	20.38	19.77	20.04
11. Intermediate consumption	:	:	3.79	5.98	7.40	8.07	8.43	9.49	9.92	10.83	10.63	10.64	9.47	9.80	10.15	10.51	10.71
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	29.73	31.42	30.82	31.29	31.88
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	3.30	3.31	3.40	3.40	3.44
14. Interest	:	:	4.93	3.86	3.89	4.05	4.60	5.17	5.56	5.22	5.27	7.60	8.35	8.53	8.79	8.89	9.03
15. Subsidies	:	:	0.89	1.52	1.36	1.44	1.44	1.34	1.15	1.26	1.30	1.17	1.02	0.99	1.55	1.13	1.14
16. Other current expenditure	:	:	1.75	2.64	3.56	3.78	4.14	4.28	4.21	4.72	5.03	5.04	4.82	5.10	5.13	5.69	5.86
17. Total current expenditure	:	:	33.32	48.24	61.88	66.16	68.57	71.63	74.28	79.56	80.29	80.40	76.67	80.37	80.22	80.67	82.09
18. Gross saving	:	:	-1.10	1.19	-2.90	-4.04	-1.98	-0.27	-1.28	-10.06	-9.43	-7.25	-6.79	-4.72	-3.98	-2.79	-1.86
19. Capital transfers received	:	:	1.12	1.22	1.77	2.10	1.43	1.42	1.36	1.42	2.28	1.94	3.02	1.77	1.68	1.73	1.79
20. Total revenue	:	:	33.34	50.65	60.75	64.23	68.02	72.78	74.36	70.91	73.14	75.08	72.91	77.43	77.92	79.61	82.03
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	4.27	3.69	4.30	4.39	4.64
22. Other capital expenditure	:	:	0.70	0.63	1.55	1.42	1.06	0.78	0.16	1.35	3.47	1.51	1.28	1.67	1.99	0.54	0.56
23. Total expenditure	:	:	37.95	54.78	70.19	74.05	75.21	78.06	81.09	88.12	93.24	88.05	82.22	85.73	86.51	85.60	87.29
24. Tax burden	:	:	26.07	39.89	45.94	48.88	52.09	55.83	56.76	52.48	54.71	56.95	53.54	57.87	58.63	61.02	62.90
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	-9.31	-8.31	-8.59	-5.98	-5.26

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	13.8	13.7	14.0	14.5	14.5
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	8.9	11.3	10.7	10.8	10.8
3. Social contributions	:	:	9.9	10.5	11.3	11.6	11.5	11.3	11.6	12.1	11.9	12.0	11.5	11.9	11.8	11.5	11.4
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	8.6	8.7	8.8	8.7	8.6
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	7.0	7.2	7.1	6.7	6.6
6. Total current revenue	:	:	36.2	38.5	38.7	39.2	40.1	40.7	40.8	39.6	39.4	41.5	41.2	44.2	43.6	43.4	43.3
7. Government consumption expenditure	:	:	17.6	19.0	20.5	21.1	20.5	19.8	19.9	21.4	20.7	19.9	18.3	19.0	18.5	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	8.3	8.5	8.3	8.1	7.9
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	10.4	10.2	9.9	9.7
10. Compensation of employees	:	:	12.5	13.7	14.3	14.5	13.8	13.1	13.1	14.0	13.7	12.8	11.8	12.4	11.7	11.0	10.8
11. Intermediate consumption	:	:	4.3	4.7	4.9	5.1	5.1	5.4	5.5	6.2	5.9	6.0	5.6	5.7	5.8	5.9	5.8
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	17.5	18.4	17.6	17.4	17.2
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	1.9	1.9	1.9	1.9	1.9
14. Interest	:	:	5.5	3.0	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	5.0	5.0	5.0	4.9
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	0.9	0.6	0.6
16. Other current expenditure	:	:	2.0	2.1	2.3	2.4	2.5	2.4	2.4	2.7	2.8	2.9	2.8	3.0	2.9	3.2	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	45.2	46.9	45.9	45.0	44.3
18. Gross saving	:	:	-1.2	0.9	-1.9	-2.5	-1.2	-0.2	-0.7	-5.7	-5.2	-4.1	-4.0	-2.8	-2.3	-1.6	-1.0
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	1.0	1.0	1.0	1.0
20. Total revenue	:	:	37.4	39.4	39.9	40.5	40.9	41.5	41.6	40.4	40.6	42.6	43.0	45.2	44.6	44.4	44.3
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	2.2	2.5	2.4	2.5
22. Other capital expenditure	:	:	0.8	0.5	1.0	0.9	0.6	0.4	0.1	0.8	1.9	0.9	0.8	1.0	1.1	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	49.5	47.7	47.1
24. Tax burden	:	:	29.3	31.0	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.6	33.8	33.6	34.0	34.0
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	-5.5	-4.9	-4.9	-3.3	-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	0.7	3.9	6.4	3.4
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	-9.2	27.9	-3.2	2.9	3.3
3. Social contributions	:	:	:	11.1	3.2	6.5	4.3	3.5	4.2	2.4	0.8	-0.8	-7.9	4.5	1.3	-0.2	2.4
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	1.4	3.1	2.0	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	9.5	4.2	0.1	-3.2	2.9
6. Total current revenue	:	:	:	7.6	2.9	5.3	7.2	7.2	2.3	-4.8	2.0	3.2	-4.5	8.3	0.8	2.2	3.0
7. Government consumption expenditure	:	:	:	12.4	6.0	6.9	1.7	2.0	2.7	5.6	-0.9	-6.1	-11.1	4.3	-0.4	0.3	0.9
8. Collective consumption	:	:	:	15.0	7.1	8.3	3.6	5.5	2.4	5.7	-0.2	-3.1	-12.4	3.1	-0.4	0.3	0.9
9. Social transfers in kind	:	:	:	10.7	5.3	5.9	0.3	-0.7	2.9	5.5	-1.4	-8.6	-10.0	5.4	-0.4	0.3	0.9
10. Compensation of employees	:	:	:	11.0	4.0	6.0	-0.6	0.4	2.1	4.8	0.0	-8.1	-11.7	6.3	-4.0	-3.0	1.4
11. Intermediate consumption	:	:	:	14.0	7.8	9.0	4.5	12.6	4.5	9.2	-1.9	0.2	-11.1	3.5	3.5	3.6	1.9
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	-0.7	5.7	-1.9	1.5	1.9
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	-2.5	0.2	2.8	-0.1	1.1
14. Interest	:	:	:	9.7	0.2	3.9	13.7	12.5	7.4	-6.1	1.0	44.3	9.8	2.1	3.0	1.2	1.5
15. Subsidies	:	:	:	-6.0	-21.9	5.7	-0.2	-6.9	-13.7	9.0	2.9	-9.8	-12.8	-3.1	57.5	-27.4	0.9
16. Other current expenditure 1)	:	:	:	0.0	0.2	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	0.0	0.1	0.0	0.2	0.0
17. Total current expenditure	:	:	:	10.1	5.4	6.9	3.6	4.5	3.7	7.1	0.9	0.1	-4.6	4.8	-0.2	0.6	1.8
18. Gross saving 1)	:	:	:	-0.9	-1.0	-0.6	1.4	1.0	-0.6	-5.0	0.5	1.1	0.1	1.2	0.5	0.7	0.6
19. Capital transfers received	:	:	:	-9.0	-27.7	18.9	-32.2	-0.3	-4.4	4.4	60.6	-15.0	56.0	-41.3	-5.6	3.0	3.7
20. Total revenue	:	:	:	7.1	1.6	5.7	5.9	7.0	2.2	-4.6	3.1	2.7	-2.9	6.2	0.6	2.2	3.0
21. Gross fixed capital formation	:	:	:	0.2	5.7	-4.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-30.4	-13.7	16.7	2.0	5.8
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	-0.8	0.0
23. Total expenditure	:	:	:	7.6	6.0	5.5	1.6	3.8	3.9	8.7	5.8	-5.6	-6.6	4.3	0.9	-1.1	2.0
24. Tax burden	:	:	:	7.7	0.3	6.4	6.6	7.2	1.7	-7.5	4.2	4.1	-6.0	8.1	1.3	4.1	3.1
25. Net lending (+) or net borrowing (-)	:	:	:	-0.2	-1.8	0.0	1.9	1.3	-0.8	-6.0	-1.4	3.8	1.9	0.6	-0.1	1.6	0.5

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	5.5	4.9	4.9	3.3	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	5.0	5.0	5.0	4.9
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	4.3	4.0	4.0	4.0	4.0
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	-3.7	0.9	2.0	2.7	3.2
(% 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	5.5	4.9	4.9	3.3	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	4.3	-1.1	-2.6	-3.4	-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	4.0	-0.5	-2.7	-2.6	-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	0.6	-0.1	-0.1	-1.6	-2.0
9. Snow-ball effect	:	0.3	0.3	1.3	0.2	0.1	-0.3	-0.7	1.8	4.4	0.8	6.4	9.2	3.9	2.5	1.6	0.9
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	4.0	-0.5	-2.7	-2.6	-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	13.7	3.2	-0.3	-2.7	-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	124.8	128.0	127.7	125.1	123.7

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 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	5.03	5.09	5.12	5.37	5.64	5.72	5.85
2. Current taxes on income and wealth	0.71	1.55	1.80	2.00	2.22	2.49	2.83	3.17	3.32	2.93	2.91	2.88	2.72	2.61	2.66	2.71	2.81
3. Social contributions	1.75	3.04	3.35	3.62	3.92	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.48	5.43	5.47	5.56	5.73
4. Of which actual social contributions	1.73	3.00	3.30	3.57	3.86	4.09	4.35	4.73	5.24	5.29	5.40	5.42	5.38	5.33	5.37	5.46	5.63
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	2.31	2.53	2.61	2.79	2.71	2.58	2.57
6. Total current revenue	4.60	9.06	10.22	11.05	11.90	12.66	13.48	14.67	15.97	15.26	15.74	16.03	15.93	16.20	16.47	16.57	16.95
7. Government consumption expenditure	1.89	4.00	4.41	4.83	5.16	5.46	5.82	6.08	6.84	7.25	7.38	7.56	7.36	7.36	7.01	6.92	7.30
8. Collective consumption	0.76	1.64	1.80	1.99	2.13	2.27	2.44	2.55	2.90	3.05	3.09	3.18	3.10	3.12	3.07	3.09	3.11
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	4.29	4.37	4.26	4.24	3.94	3.83	4.20
10. Compensation of employees	1.17	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.50	4.62	4.49	4.53	4.27	4.19	4.43
11. Intermediate consumption	0.65	1.31	1.49	1.55	1.62	1.72	1.86	1.95	2.27	2.34	2.39	2.52	2.45	2.46	2.38	2.35	2.45
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	6.09	6.34	6.20	6.19	6.18	6.16	6.28
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	0.79	0.81	0.77	0.75	0.75	0.75	0.77
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	0.72	0.91	1.23	1.21	1.18
15. Subsidies	0.22	0.38	0.42	0.50	0.46	0.43	0.48	0.54	0.59	0.66	0.66	0.36	0.33	0.38	0.35	0.30	0.31
16. Other current expenditure	0.11	0.47	0.44	0.45	0.63	0.80	0.79	0.73	0.89	0.87	0.87	0.93	0.79	1.02	0.84	0.81	0.82
17. Total current expenditure	4.16	8.81	9.70	10.46	11.16	11.79	12.42	12.92	14.48	15.38	15.87	16.28	15.75	16.24	16.00	15.76	16.24
18. Gross saving	0.44	0.25	0.52	0.59	0.74	0.88	1.06	1.75	1.49	-0.12	-0.13	-0.24	0.18	-0.04	0.47	0.81	0.71
19. Capital transfers received	0.01	0.05	0.04	0.03	0.03	0.03	0.04	0.12	0.02	0.05	0.03	0.03	0.04	0.12	0.25	0.25	0.20
20. Total revenue	4.62	9.11	10.26	11.09	11.93	12.69	13.52	14.79	15.99	15.31	15.78	16.07	15.97	16.32	16.72	16.82	17.16
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	1.77	1.50	1.42	1.55	1.90	2.09	1.90
22. Other capital expenditure	0.88	0.29	0.25	0.34	0.29	0.23	0.17	0.30	0.42	0.32	0.19	0.59	0.15	3.79	0.45	0.07	0.05
23. Total expenditure	5.48	9.93	10.83	11.76	12.54	13.12	13.95	14.82	16.69	17.53	17.83	18.37	17.32	21.58	18.35	17.93	18.19
24. Tax burden	4.04	7.79	8.79	9.59	10.38	11.12	11.91	13.06	13.93	13.20	13.41	13.47	13.29	13.39	13.74	13.97	14.36
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	-2.05	-2.30	-1.35	-5.26	-1.63	-1.11	-1.03

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	13.9	13.8	14.2	14.8	15.2	15.1	15.0
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	7.5	7.2	7.2	7.2	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	14.8	14.7	14.7
4. Of which actual social contributions	16.5	14.2	14.0	13.9	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.8	14.5	14.4	14.4
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	6.4	6.9	7.3	7.7	7.3	6.8	6.6
6. Total current revenue	43.8	42.8	43.2	43.1	43.0	43.3	42.7	41.7	42.1	42.2	43.5	43.5	44.2	44.8	44.5	43.8	43.4
7. Government consumption expenditure	18.0	18.9	18.7	18.8	18.7	18.7	18.4	17.3	18.0	20.1	20.4	20.5	20.5	20.4	18.9	18.3	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	8.5	8.6	8.6	8.6	8.3	8.2	8.0
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	11.8	11.9	11.8	11.7	10.6	10.1	10.7
10. Compensation of employees	11.1	11.5	11.3	11.5	11.3	11.3	11.0	10.4	10.8	12.2	12.4	12.5	12.5	12.5	11.5	11.1	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	6.6	6.8	6.8	6.8	6.4	6.2	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	16.7	16.3	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	3.2	3.0
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	0.8
16. Other current expenditure	1.1	2.2	1.8	1.8	2.3	2.7	2.5	2.1	2.3	2.4	2.4	2.5	2.2	2.8	2.3	2.1	2.1
17. Total current expenditure	39.6	41.7	41.1	40.8	40.3	40.3	39.4	36.8	38.1	42.5	43.8	44.1	43.7	44.9	43.2	41.7	41.6
18. Gross saving	4.2	1.2	2.2	2.3	2.7	3.0	3.4	5.0	3.9	-0.3	-0.4	-0.7	0.5	-0.1	1.3	2.1	1.8
19. Capital transfers received	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.3	0.7	0.7	0.5
20. Total revenue	43.9	43.1	43.4	43.2	43.1	43.4	42.9	42.1	42.1	42.3	43.6	43.6	44.4	45.2	45.2	44.5	44.0
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	4.9	4.1	3.9	4.3	5.1	5.5	4.9
22. Other capital expenditure	8.4	1.4	1.1	1.3	1.0	0.8	0.6	0.9	1.1	0.9	0.5	1.6	0.4	10.5	1.2	0.2	0.1
23. Total expenditure	52.1	47.0	45.8	45.8	45.3	44.9	44.2	42.2	44.0	48.5	49.2	49.8	48.1	59.7	49.6	47.4	46.6
24. Tax burden	38.4	36.9	37.2	37.4	37.5	38.1	37.7	37.2	36.7	36.5	37.0	36.5	36.9	37.0	37.1	37.0	36.8
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	-5.7	-6.2	-3.7	-14.6	-4.4	-2.9	-2.7

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	2.5	1.3	0.4	4.8	5.0	1.5	2.2
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	-0.8	-0.8	-5.8	-3.9	1.8	1.9	3.6
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	0.7	1.7	3.1
4. Of which actual social contributions	2.8	13.7	10.3	8.0	8.1	6.1	6.4	8.8	10.6	1.1	2.0	0.5	-0.8	-0.9	0.7	1.7	3.1
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	13.6	9.7	3.2	6.8	-3.1	-4.8	-0.4
6. Total current revenue	12.6	13.2	12.8	8.2	7.7	6.4	6.5	8.9	8.8	-4.4	3.2	1.9	-0.7	1.7	1.7	0.6	2.3
7. Government consumption expenditure	14.2	14.3	10.3	9.4	7.0	5.7	6.6	4.5	12.5	6.0	1.7	2.4	-2.6	-0.1	-4.7	-1.2	5.5
8. Collective consumption	16.7	12.7	9.5	10.6	7.2	6.7	7.3	4.7	13.8	5.1	1.2	3.1	-2.6	0.6	-1.6	0.6	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	2.1	1.9	-2.6	-0.6	-7.1	-2.6	9.4
10. Compensation of employees	14.2	16.7	9.9	9.8	6.7	5.3	5.3	4.6	12.9	7.0	2.3	2.6	-2.7	0.7	-5.6	-2.0	5.7
11. Intermediate consumption	14.1	9.5	13.2	4.5	4.6	5.7	8.5	4.6	16.3	3.3	1.9	5.7	-2.9	0.4	-3.2	-1.1	4.1
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	4.2	4.2	-2.3	-0.1	-0.2	-0.3	2.0
13. Social transfers in kind via market producers	9.4	16.8	12.8	8.0	6.2	6.6	7.1	4.3	10.4	8.2	-0.4	2.4	-5.0	-2.2	0.0	0.1	2.3
14. Interest	12.1	10.0	3.7	-3.1	-6.5	-2.8	-3.3	1.3	-4.9	14.0	23.5	19.0	4.0	26.3	34.7	-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	-0.2	-45.0	-8.8	15.7	-8.3	-14.3	4.0
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	0.0	0.1	-0.3	0.6	-0.6	-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	3.2	2.6	-3.2	3.1	-1.5	-1.5	3.0
18. Gross saving 1)	-0.3	-0.2	1.0	0.1	0.4	0.3	0.4	1.6	-1.1	-4.3	0.0	-0.3	1.2	-0.6	1.4	0.9	-0.3
19. Capital transfers received	8.2	49.8	-11.6	-22.7	-15.8	-4.5	68.6	168.9	-79.3	108.1	-33.0	-5.3	31.2	173.2	114.7	-0.5	-18.6
20. Total revenue	12.6	13.4	12.6	8.1	7.6	6.4	6.6	9.4	8.1	-4.3	3.0	1.8	-0.6	2.2	2.5	0.6	2.0
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	-2.8	-15.4	-5.4	9.4	22.5	10.0	-9.3
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	-0.4	1.1	-1.2	10.1	-9.3	-1.0	-0.1
23. Total expenditure	-2.7	13.8	9.0	8.6	6.7	4.6	6.3	6.3	12.6	5.0	1.7	3.0	-5.7	24.6	-15.0	-2.3	1.5
24. Tax burden	11.9	12.5	12.7	9.2	8.2	7.1	7.1	9.7	6.6	-5.3	1.6	0.5	-1.4	0.8	2.6	1.7	2.8
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	-0.6	2.5	-10.8	10.2	1.5	0.3

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	5.7	6.2	3.7	14.6	4.4	2.9	2.7
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	3.2	3.0
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	4.3	4.8	4.8	4.0	3.8
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	2.4	2.1	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	5.7	6.2	3.7	14.6	4.4	2.9	2.7
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	-1.7	-1.7	-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	-2.2	2.6	2.4	2.6	9.1	-0.5	-2.3
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	4.1	4.3	1.7	12.0	1.1	-0.3	-0.4
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	1.6	1.5	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	-2.2	2.6	2.4	2.6	9.1	-0.5	-2.3
(% 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	3.5	8.2	7.2	17.0	11.8	0.7	-2.3
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	37.9	46.2	53.4	70.4	82.2	82.9	80.6

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

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

3) Line 7 = line 10.

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

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

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

	1995	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	7.90	8.09	8.33
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	4.68	4.88	5.17	5.39
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	10.06	10.33	10.81
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	9.95	10.21	10.69
5. Other current revenue, including sales	1.02	1.73	1.48	1.87	1.72	2.63	3.07	2.93	3.38	4.07	3.76	4.72	4.90	5.14	5.55	5.76	5.36
6. Total current revenue	8.82	12.96	13.66	15.28	16.18	18.27	19.42	21.16	23.04	22.37	22.57	24.76	25.30	27.39	28.39	29.35	29.90
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	14.02	14.22	14.75
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	6.99	7.13	7.28
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	7.02	7.08	7.47
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	6.40	6.47	6.70
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	3.97	4.23	4.41
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	9.96	10.12	10.33
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	3.73	3.90
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	1.39	1.33	1.36
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	0.60	0.58	0.61
16. Other current expenditure	0.22	0.44	0.60	1.07	0.78	0.98	0.91	1.06	0.89	1.20	1.14	1.14	1.20	1.37	1.99	2.20	1.84
17. Total current expenditure	7.76	13.08	13.98	14.87	15.72	17.28	19.13	20.34	22.01	24.39	25.26	25.39	26.39	27.54	28.16	28.66	29.15
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	-1.09	-0.15	0.24	0.69	0.75
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	0.19	0.02	0.02
20. Total revenue	8.82	12.99	13.70	15.29	16.26	18.35	19.59	21.46	23.20	22.91	23.18	25.57	25.97	28.26	28.58	29.37	29.92
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	2.44	2.22	2.10
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	0.23	0.52	0.52
23. Total expenditure	9.48	15.20	16.73	16.42	17.32	19.79	21.59	22.67	24.81	27.97	28.22	28.46	29.02	30.19	30.83	31.40	31.77
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	21.96	22.58	23.32	24.27
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	-3.05	-1.93	-2.25	-2.03	-1.85

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	10.5	10.4	10.3
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	6.5	6.7	6.6
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	13.4	13.3	13.3
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	13.2	13.2	13.2
5. Other current revenue, including sales	5.2	5.0	4.0	4.5	3.7	5.2	5.5	4.7	5.0	6.4	5.6	6.7	6.8	7.0	7.4	7.4	6.6
6. Total current revenue	44.8	37.8	36.6	36.8	35.0	36.2	34.6	33.7	33.8	35.1	33.6	35.3	35.1	37.2	37.7	37.9	36.9
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	18.6	18.3	18.2
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	9.3	9.2	9.0
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	9.3	9.1	9.2
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	8.5	8.3	8.3
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	5.3	5.5	5.4
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	13.2	13.1	12.7
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	4.8	4.8
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	1.8	1.7	1.7
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	0.8	0.7	0.7
16. Other current expenditure	1.1	1.3	1.6	2.6	1.7	1.9	1.6	1.7	1.3	1.9	1.7	1.6	1.7	1.9	2.6	2.8	2.3
17. Total current expenditure	39.4	38.1	37.4	35.9	34.0	34.3	34.1	32.4	32.3	38.2	37.6	36.2	36.6	37.4	37.4	37.0	35.9
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	0.3	0.9	0.9
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	0.2	0.0	0.0
20. Total revenue	44.8	37.9	36.7	36.9	35.2	36.4	34.9	34.1	34.0	35.9	34.5	36.4	36.0	38.4	38.0	37.9	36.9
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	3.2	2.9	2.6
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	0.3	0.7	0.6
23. Total expenditure	48.2	44.3	44.8	39.6	37.5	39.3	38.5	36.1	36.4	43.8	42.0	40.6	40.2	41.0	40.9	40.5	39.2
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	29.8	30.0	30.1	29.9
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	-3.0	-2.6	-2.3

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	3.6	2.4	3.0
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	10.8	4.3	5.9	4.2
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	1.2	2.7	4.6
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	1.5	2.6	4.7
5. Other current revenue, including sales	-3.3	-8.5	-14.4	26.7	-7.8	52.5	16.5	-4.3	15.2	20.2	-7.5	25.4	3.8	5.0	7.9	3.8	-6.9
6. Total current revenue	7.5	3.5	5.4	11.9	5.9	12.9	6.3	9.0	8.9	-2.9	0.9	9.7	2.2	8.3	3.7	3.4	1.9
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	5.0	1.4	3.7
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	4.1	2.0	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	6.0	0.9	5.5
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	2.6	1.1	3.5
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	3.7	6.4	4.3
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	-3.1	1.6	2.1
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	5.1	-3.1	4.6
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	-0.1	-4.1	2.1
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	-22.9	-2.3	4.6
16. Other current expenditure 1)	0.0	-0.6	0.3	1.0	-0.9	0.3	-0.3	0.1	-0.4	0.6	-0.2	-0.1	0.0	0.2	0.8	0.2	-0.6
17. Total current expenditure	18.3	6.5	6.9	6.4	5.7	10.0	10.7	6.3	8.2	10.8	3.6	0.5	3.9	4.3	2.2	1.8	1.7
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	0.5	0.6	0.0
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	-78.3	-89.4	0.0
20. Total revenue	7.9	3.5	5.5	11.6	6.3	12.9	6.8	9.5	8.1	-1.3	1.2	10.3	1.6	8.8	1.1	2.8	1.9
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	11.2	-9.0	-5.4
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	-0.3	0.4	0.0
23. Total expenditure	22.9	-7.2	10.1	-1.9	5.5	14.2	9.1	5.0	9.4	12.7	0.9	0.9	2.0	4.0	2.1	1.9	1.2
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	9.0	2.8	3.3	4.1
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	-0.4	0.4	0.3

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	3.0	2.6	2.3
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	1.8	1.7	1.7
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	3.5	3.3	3.2
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	2.3	3.0	4.6
(% 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	3.0	2.6	2.3
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	-0.5	0.0	5.7	0.9	-2.3	-0.2	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	1.1	0.9	0.6
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	0.6	0.2	-0.7
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	-0.5	0.0	5.7	0.9	-2.3	-0.2	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	5.1	2.3	8.7	2.5	-0.5	0.8	-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	41.1	43.5	52.1	54.6	54.1	54.9	54.7

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

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

3) Line 7 = line 10.

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

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

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

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	13.4	18.3	21.0	21.9	22.8	23.6	24.1	23.4	24.2	27.2	28.1	29.2	29.8	30.5	31.1
2. Current taxes on income and wealth	:	:	16.6	27.9	26.9	27.8	29.0	31.8	32.6	28.1	28.9	31.2	31.2	32.9	33.4	34.3	35.8
3. Social contributions	:	:	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.7	27.3	28.3
4. Of which actual social contributions	:	:	13.9	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.7	27.3	28.3
5. Other current revenue, including sales	:	:	10.0	12.1	15.1	15.8	17.2	19.2	21.5	20.2	20.8	21.9	22.4	22.7	23.2	23.7	24.1
6. Total current revenue	:	:	54.1	74.3	81.0	84.6	89.5	96.3	100.7	93.9	96.9	104.4	107.2	110.8	113.0	115.8	119.3
7. Government consumption expenditure	:	:	21.6	27.0	33.7	35.3	36.9	38.9	42.0	43.8	44.7	46.5	48.7	50.2	51.1	52.0	53.1
8. Collective consumption	:	:	8.0	9.7	11.6	12.1	12.5	13.3	14.3	14.9	15.0	15.3	15.8	16.5	17.0	17.5	18.0
9. Social transfers in kind	:	:	13.6	17.3	22.1	23.3	24.4	25.6	27.7	28.9	29.7	31.2	32.9	33.7	34.1	34.5	35.1
10. Compensation of employees	:	:	14.6	17.4	20.9	21.8	22.5	23.5	24.9	25.8	26.4	27.4	28.6	29.1	29.4	29.8	30.4
11. Intermediate consumption	:	:	8.0	10.2	13.7	14.4	15.4	16.5	18.3	19.6	20.5	21.4	22.5	23.2	23.7	24.1	24.5
12. Social transfers other than in kind	:	:	21.0	21.3	25.2	25.9	26.5	27.1	28.4	31.2	32.7	33.9	36.1	38.5	40.3	41.4	42.6
13. Social transfers in kind via market producers	:	:	1.4	2.1	3.2	3.4	3.7	3.9	4.3	4.6	4.8	5.1	5.3	5.5	5.8	6.1	6.4
14. Interest	:	:	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	2.6	2.7
15. Subsidies	:	:	2.6	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.7	2.7	2.7	2.9	2.8	2.8
16. Other current expenditure	:	:	2.4	3.4	3.9	4.2	4.4	4.5	4.8	5.1	5.3	5.6	5.7	6.0	5.9	5.9	6.1
17. Total current expenditure	:	:	53.7	60.1	71.5	74.5	77.3	80.4	85.9	91.2	94.9	98.9	103.6	107.6	110.6	112.8	115.5
18. Gross saving	:	:	0.5	14.1	9.5	10.1	12.3	15.9	14.8	2.7	1.9	5.5	3.6	3.2	2.4	3.0	3.8
19. Capital transfers received	:	:	0.2	0.5	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7	0.8	0.8	0.8	0.8
20. Total revenue	:	:	54.3	74.8	81.6	85.3	90.2	96.9	101.6	94.6	97.6	105.0	107.9	111.6	113.8	116.6	120.2
21. Gross fixed capital formation	:	:	3.7	4.8	6.2	6.0	5.8	6.5	7.0	7.2	6.9	7.5	7.9	8.4	8.5	8.7	8.9
22. Other capital expenditure	:	:	2.8	0.5	0.4	0.5	0.3	0.4	0.6	0.8	0.7	0.7	0.6	0.5	0.5	0.6	0.6
23. Total expenditure	:	:	60.2	65.4	78.1	81.0	83.4	87.3	93.5	99.1	102.5	107.0	112.1	116.5	119.7	122.1	125.0
24. Tax burden	:	:	44.2	62.7	66.5	69.5	73.0	77.7	80.0	74.3	76.6	83.0	85.5	88.9	90.6	93.0	96.1
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	-4.9	-5.8	-5.4	-4.8

Table 19B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Finland****(percentage of GDP at current market prices (excessive deficit procedure))**

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	13.6	13.4	13.2	13.3	13.2	12.7	12.4	12.9	12.9	13.8	14.1	14.5	14.7	14.7	14.6
2. Current taxes on income and wealth	:	:	16.8	20.5	17.0	16.9	16.8	17.0	16.8	15.5	15.4	15.9	15.7	16.4	16.4	16.6	16.8
3. Social contributions	:	:	14.3	11.8	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.9	13.1	13.2	13.3
4. Of which actual social contributions	:	:	14.1	11.7	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.9	13.1	13.2	13.3
5. Other current revenue, including sales	:	:	10.2	8.9	9.5	9.6	10.0	10.3	11.1	11.2	11.1	11.1	11.3	11.3	11.4	11.4	11.3
6. Total current revenue	:	:	54.9	54.5	51.1	51.5	51.9	51.6	52.0	51.9	51.8	53.0	53.9	55.0	55.6	55.9	56.0
7. Government consumption expenditure	:	:	21.9	19.8	21.3	21.5	21.4	20.9	21.7	24.2	23.9	23.6	24.5	24.9	25.2	25.1	24.9
8. Collective consumption	:	:	8.1	7.1	7.3	7.3	7.3	7.1	7.4	8.2	8.0	7.8	7.9	8.2	8.4	8.4	8.5
9. Social transfers in kind	:	:	13.8	12.7	13.9	14.2	14.1	13.7	14.3	16.0	15.9	15.9	16.5	16.7	16.8	16.7	16.4
10. Compensation of employees	:	:	14.8	12.8	13.2	13.3	13.1	12.6	12.9	14.3	14.1	13.9	14.3	14.5	14.5	14.4	14.3
11. Intermediate consumption	:	:	8.1	7.5	8.6	8.8	8.9	8.9	9.4	10.8	11.0	10.9	11.3	11.5	11.7	11.6	11.5
12. Social transfers other than in kind	:	:	21.3	15.7	15.9	15.8	15.3	14.5	14.7	17.3	17.5	17.2	18.1	19.1	19.8	20.0	20.0
13. Social transfers in kind via market producers	:	:	1.4	1.6	2.0	2.1	2.1	2.1	2.2	2.5	2.5	2.6	2.6	2.7	2.9	2.9	3.0
14. Interest	:	:	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	1.3	1.3
15. Subsidies	:	:	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	1.4	1.3
16. Other current expenditure	:	:	2.4	2.5	2.5	2.6	2.6	2.4	2.5	2.8	2.9	2.8	2.8	3.0	2.9	2.9	2.9
17. Total current expenditure	:	:	54.5	44.1	45.1	45.3	44.8	43.1	44.4	50.4	50.7	50.2	52.0	53.4	54.4	54.4	54.2
18. Gross saving	:	:	0.5	10.4	6.0	6.2	7.1	8.5	7.6	1.5	1.0	2.8	1.8	1.6	1.2	1.4	1.8
19. Capital transfers received	:	:	0.2	0.4	0.4	0.4	0.4	0.3	0.5	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.4
20. Total revenue	:	:	55.1	54.9	51.5	51.9	52.3	51.9	52.4	52.2	52.1	53.3	54.2	55.4	56.0	56.3	56.4
21. Gross fixed capital formation	:	:	3.7	3.5	3.9	3.7	3.4	3.5	3.6	4.0	3.7	3.8	4.0	4.2	4.2	4.2	4.2
22. Other capital expenditure	:	:	2.9	0.4	0.3	0.3	0.2	0.2	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3
23. Total expenditure	:	:	61.1	48.0	49.3	49.3	48.3	46.8	48.3	54.8	54.8	54.4	56.3	57.8	58.9	58.9	58.7
24. Tax burden	:	:	44.9	46.0	42.0	42.3	42.3	41.6	41.3	41.1	40.9	42.2	43.0	44.1	44.6	44.9	45.1
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	-2.4	-2.9	-2.6	-2.3

Table 19C

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

Finland

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

	1986	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	3.8	1.4	4.3	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	3.9	1.9	2.3	2.2
2. Current taxes on income and wealth	:	:	:	23.1	4.0	3.3	4.1	9.7	2.5	-13.8	2.9	8.0	-0.1	5.6	1.4	2.7	4.4
3. Social contributions	:	:	:	1.0	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	2.9	2.6	3.6
4. Of which actual social contributions	:	:	:	1.2	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	2.9	2.6	3.6
5. Other current revenue, including sales	:	:	:	17.9	7.7	4.6	9.0	11.7	11.6	-6.0	3.2	5.2	2.2	1.5	2.0	2.1	1.7
6. Total current revenue	:	:	:	11.9	3.9	4.5	5.8	7.5	4.6	-6.7	3.1	7.7	2.8	3.3	2.0	2.5	3.1
7. Government consumption expenditure	:	:	:	4.7	5.1	4.9	4.5	5.4	7.8	4.4	2.0	4.0	4.7	3.2	1.8	1.8	2.0
8. Collective consumption	:	:	:	2.6	3.5	3.7	4.0	6.1	7.2	4.6	0.9	1.5	3.6	4.4	3.0	3.0	3.0
9. Social transfers in kind	:	:	:	6.0	5.9	5.5	4.8	5.0	8.2	4.3	2.5	5.3	5.3	2.5	1.2	1.2	1.5
10. Compensation of employees	:	:	:	4.5	4.2	4.5	3.2	4.0	6.3	3.4	2.5	3.8	4.1	1.9	1.1	1.4	1.9
11. Intermediate consumption	:	:	:	5.9	6.5	5.5	6.6	7.6	10.5	7.1	5.0	4.3	5.0	3.4	1.9	1.7	1.6
12. Social transfers other than in kind	:	:	:	-1.4	3.6	2.8	2.2	2.4	5.0	9.9	4.7	3.5	6.6	6.6	4.9	2.6	2.9
13. Social transfers in kind via market producers	:	:	:	8.3	9.2	7.0	7.1	5.8	11.7	6.2	3.8	6.0	4.2	4.8	5.0	4.7	4.9
14. Interest	:	:	:	0.5	-2.5	-1.2	-2.7	2.7	2.4	-11.0	3.4	9.9	3.5	-10.2	0.0	3.5	4.0
15. Subsidies	:	:	:	2.4	0.0	2.9	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.8	6.7	-1.2	0.0
16. Other current expenditure 1)	:	:	:	-0.1	-0.1	0.1	0.0	-0.1	0.1	0.4	0.0	0.0	0.0	0.2	-0.1	-0.1	0.0
17. Total current expenditure	:	:	:	2.3	4.1	4.1	3.7	4.1	6.9	6.1	4.1	4.1	4.8	3.8	2.8	2.0	2.4
18. Gross saving 1)	:	:	:	4.4	-0.1	0.2	0.9	1.4	-0.9	-6.1	-0.5	1.8	-1.0	-0.2	-0.4	0.3	0.4
19. Capital transfers received	:	:	:	15.2	10.7	0.9	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	18.6	1.6	1.6	1.6
20. Total revenue	:	:	:	11.9	3.9	4.4	5.8	7.4	4.8	-6.9	3.2	7.6	2.8	3.4	2.0	2.4	3.1
21. Gross fixed capital formation	:	:	:	-3.2	6.3	-3.1	-2.8	10.9	7.4	2.9	-4.1	8.9	5.6	5.8	2.0	1.9	2.6
22. Other capital expenditure 1)	:	:	:	-0.4	0.1	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	-0.1	0.0	0.0	0.0
23. Total expenditure	:	:	:	1.2	4.4	3.7	3.0	4.6	7.1	6.0	3.4	4.4	4.8	3.9	2.8	2.0	2.4
24. Tax burden	:	:	:	10.9	3.2	4.4	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	3.9	2.0	2.5	3.4
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	-0.3	-0.5	0.2	0.4

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	2.4	2.9	2.6	2.3
2. Interest payments (% of GDP)	3.8	2.6	2.0	1.8	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.3	1.3	1.3
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	2.2	2.1
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	1.1	1.1	0.9	2.0	2.8
(% 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	2.4	2.9	2.6	2.3
6. Contribution of nominal GDP growth	-4.4	-2.4	-1.1	-0.9	-1.9	-1.5	-1.9	-2.9	-1.3	2.3	-1.4	-2.3	-0.5	-0.6	-0.5	-1.2	-1.7
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	2.9	1.1	1.5	0.5	0.1
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	1.2	1.6	1.4	1.0
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	0.9	0.7	0.8	0.1	-0.4
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	2.9	1.1	1.5	0.5	0.1
(% 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	4.5	2.9	3.8	1.9	0.7
12. Level of gross debt (end of year)	55.1	41.0	40.2	42.8	42.7	40.0	38.2	34.0	32.7	41.7	47.1	48.5	53.0	56.0	59.8	61.7	62.4

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 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	:	:	:	:	:	:	:	:	:	:	1187	1232	1266	1285	1321	1351	1397
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	1086	1142	1201	1240	1263	1306	1346
3. Social contributions	:	:	:	:	:	:	:	:	:	:	1440	1483	1509	1535	1567	1587	1623
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	1326	1367	1392	1416	1446	1465	1499
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	477	494	500	511	520	531	541
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	4189	4351	4476	4571	4671	4775	4907
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	2038	2052	2065	2096	2126	2158	2205
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	774	778	784	793	803	814	830
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	1264	1274	1281	1303	1322	1343	1375
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	1020	1022	1019	1029	1040	1051	1070
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	513	517	520	527	530	543	554
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	1620	1641	1680	1720	1762	1805	1846
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	529	538	547	561	579	598	618
14. Interest	:	:	:	:	:	:	:	:	:	:	261	291	296	277	273	274	281
15. Subsidies	:	:	:	:	:	:	:	:	:	:	135	133	130	132	149	153	160
16. Other current expenditure	:	:	:	:	:	:	:	:	:	:	237	240	245	261	259	263	271
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	4316	4382	4437	4508	4592	4686	4799
18. Gross saving	:	:	:	:	:	:	:	:	:	:	-127	-31	39	63	80	88	108
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	36	42	42	50	46	45	46
20. Total revenue	:	:	:	:	:	:	:	:	:	:	4225	4393	4518	4621	4717	4820	4954
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	323	304	285	279	286	284	289
22. Other capital expenditure	:	:	:	:	:	:	:	:	:	:	171	112	152	119	103	95	90
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	4810	4798	4874	4907	4980	5066	5178
24. Tax burden	:	:	:	:	:	:	:	:	:	:	3624	3771	3885	3972	4072	4164	4285
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	-585	-405	-356	-286	-263	-246	-224

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	:	:	:	:	:	:	:	:	:	:	12.4	12.6	12.8	12.9	13.1	13.1	13.1
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	11.4	11.7	12.2	12.5	12.5	12.6	12.6
3. Social contributions	:	:	:	:	:	:	:	:	:	:	15.1	15.1	15.3	15.4	15.5	15.4	15.2
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	13.9	14.0	14.1	14.2	14.3	14.2	14.0
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	5.0	5.0	5.1	5.1	5.2	5.1	5.1
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	43.9	44.4	45.4	46.0	46.2	46.2	46.0
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	21.4	20.9	21.0	21.1	21.0	20.9	20.7
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	8.1	7.9	8.0	8.0	8.0	7.9	7.8
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	13.3	13.0	13.0	13.1	13.1	13.0	12.9
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	10.7	10.4	10.3	10.4	10.3	10.2	10.0
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	5.4	5.3	5.3	5.3	5.2	5.3	5.2
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	17.0	16.7	17.0	17.3	17.4	17.5	17.3
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	5.5	5.5	5.5	5.6	5.7	5.8	5.8
14. Interest	:	:	:	:	:	:	:	:	:	:	2.7	3.0	3.0	2.8	2.7	2.7	2.6
15. Subsidies	:	:	:	:	:	:	:	:	:	:	1.4	1.4	1.3	1.3	1.5	1.5	1.5
16. Other current expenditure	:	:	:	:	:	:	:	:	:	:	2.5	2.5	2.5	2.6	2.6	2.5	2.5
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	45.2	44.7	45.0	45.4	45.5	45.4	45.0
18. Gross saving	:	:	:	:	:	:	:	:	:	:	-1.3	-0.3	0.4	0.6	0.8	0.9	1.0
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	0.4	0.4	0.4	0.5	0.5	0.4	0.4
20. Total revenue	:	:	:	:	:	:	:	:	:	:	44.3	44.8	45.8	46.5	46.7	46.7	46.4
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	3.4	3.1	2.9	2.8	2.8	2.7	2.7
22. Other capital expenditure	:	:	:	:	:	:	:	:	:	:	1.8	1.1	1.5	1.2	1.0	0.9	0.8
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	50.4	49.0	49.4	49.4	49.3	49.0	48.5
24. Tax burden	:	:	:	:	:	:	:	:	:	:	38.0	38.5	39.4	40.0	40.3	40.3	40.1
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	-6.1	-4.1	-3.6	-2.9	-2.6	-2.4	-2.1

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	:	:	:	:	:	:	:	:	:	:	:	3.8	2.7	1.5	2.8	2.3	3.4
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	:	5.2	5.2	3.3	1.8	3.4	3.1
3. Social contributions	:	:	:	:	:	:	:	:	:	:	:	3.0	1.8	1.7	2.1	1.3	2.3
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	:	3.1	1.8	1.7	2.1	1.3	2.4
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	3.7	1.1	2.2	1.8	2.0	1.9
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	:	3.9	2.9	2.1	2.2	2.2	2.8
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	:	0.7	0.6	1.5	1.4	1.5	2.2
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	:	0.5	0.8	1.2	1.3	1.4	1.9
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	:	0.8	0.6	1.7	1.5	1.6	2.3
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	:	0.3	-0.3	1.0	1.0	1.0	1.8
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	:	0.6	0.7	1.2	0.6	2.5	2.0
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	:	1.2	2.4	2.4	2.4	2.5	2.3
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	:	1.7	1.6	2.7	3.2	3.2	3.3
14. Interest	:	:	:	:	:	:	:	:	:	:	:	11.4	1.7	-6.3	-1.5	0.2	2.6
15. Subsidies	:	:	:	:	:	:	:	:	:	:	:	-1.7	-2.0	1.4	12.5	3.2	4.3
16. Other current expenditure 1)	:	:	:	:	:	:	:	:	:	:	:	0.0	0.0	0.1	-0.1	0.0	0.0
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	:	1.5	1.3	1.6	1.9	2.1	2.4
18. Gross saving 1)	:	:	:	:	:	:	:	:	:	:	:	1.0	0.7	0.2	0.2	0.1	0.2
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	:	17.1	-0.2	18.2	-8.1	-1.6	3.3
20. Total revenue	:	:	:	:	:	:	:	:	:	:	:	4.0	2.8	2.3	2.1	2.2	2.8
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	:	-5.7	-6.5	-1.9	2.3	-0.6	1.7
22. Other capital expenditure 1)	:	:	:	:	:	:	:	:	:	:	:	-0.7	0.4	-0.3	-0.2	-0.1	-0.1
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	:	-0.3	1.6	0.7	1.5	1.7	2.2
24. Tax burden	:	:	:	:	:	:	:	:	:	:	:	4.1	3.0	2.2	2.5	2.3	2.9
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	:	2.0	0.5	0.7	0.3	0.2	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)	:	:	:	:	:	:	:	:	:	:	6.1	4.1	3.6	2.9	2.6	2.4	2.1
2. Interest payments (% of GDP)	:	:	:	:	:	:	:	:	:	:	2.7	3.0	3.0	2.8	2.7	2.7	2.6
3. Implicit interest rate 2)	:	:	:	:	:	:	:	:	:	:	:	3.6	3.5	3.1	3.0	2.9	2.9
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	0.6	0.8	1.6	2.3	3.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	:	:	:	:	:	:	:	:	:	:	6.1	4.1	3.6	2.9	2.6	2.4	2.1
6. Contribution of nominal GDP growth	:	:	:	:	:	:	:	:	:	:	:	-2.2	-0.5	-0.7	-1.5	-2.1	-3.1
7. Stock-flow adjustment 3)	:	:	:	:	:	:	:	:	:	:	:	0.7	1.3	0.1	0.3	0.0	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	:	:	:	:	:	:	:	:	:	:	3.4	1.2	0.6	0.1	-0.1	-0.3	-0.5
9. Snow-ball effect	:	:	:	:	:	:	:	:	:	:	:	0.8	2.5	2.0	1.2	0.6	-0.4
10. Stock-flow adjustment 3)	:	:	:	:	:	:	:	:	:	:	:	0.7	1.3	0.1	0.3	0.0	0.0
(% of GDP)																	
11. Change in gross debt 5)	:	:	:	:	:	:	:	:	:	:	:	2.6	4.5	2.3	1.4	0.3	-1.0
12. Level of gross debt (end of year)	:	:	:	:	:	:	:	:	:	:	83.8	86.4	90.8	93.1	94.5	94.8	93.8

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 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	12.08	12.12	12.09	12.24	12.51
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	4.07	4.21	4.31	4.38
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	6.36	6.53	6.74
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	6.36	6.53	6.74
5. Other current revenue, including sales	2.63	3.46	3.41	2.91	3.30	3.36	3.02	4.02	5.45	5.28	4.35	4.44	4.87	5.68	5.38	5.43	5.51
6. Total current revenue	11.24	12.74	12.82	13.95	16.17	17.45	18.71	23.64	27.28	24.80	23.50	24.61	26.38	27.93	28.04	28.52	29.15
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	14.17	14.64	15.17
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	7.06	7.38	7.71
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	7.10	7.26	7.45
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	8.03	8.29	8.57
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	4.67	4.78	4.92
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	10.36	10.58	10.85
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	1.91	1.96	2.02
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	0.69	0.72	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	1.23	1.26	1.29
16. Other current expenditure	0.25	0.39	0.46	0.47	0.52	0.69	0.57	1.17	1.91	3.11	0.87	1.24	1.50	1.80	1.74	1.75	1.78
17. Total current expenditure	10.21	11.16	11.80	12.78	13.92	15.21	15.79	18.71	22.75	24.84	23.19	24.19	24.87	27.14	28.63	29.35	30.28
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	1.52	0.79	-0.59	-0.82	-1.13
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	2.17	2.16	1.81
20. Total revenue	11.27	12.78	12.87	14.02	16.25	17.59	18.93	24.54	28.05	25.66	24.54	25.59	27.74	29.75	30.21	30.68	30.96
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	4.20	4.07	3.48
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	0.30	0.32	0.33
23. Total expenditure	11.42	12.46	13.26	14.16	15.51	17.12	17.96	23.84	26.90	28.62	26.87	27.18	28.15	30.74	33.13	33.73	34.10
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	22.56	22.99	23.42	23.97
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	-0.41	-0.99	-2.92	-3.05	-3.14

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	15.1	15.1	14.9	15.0	15.1
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	5.1	5.2	5.3	5.3
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	7.9	8.0	8.1
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	7.9	8.0	8.1
5. Other current revenue, including sales	9.3	11.1	10.0	7.9	8.1	7.3	5.7	6.4	7.6	7.5	6.0	5.7	6.1	7.1	6.6	6.6	6.6
6. Total current revenue	39.6	40.8	37.8	38.2	39.6	37.8	35.7	37.9	38.3	35.1	32.7	31.4	33.0	34.8	34.6	34.9	35.1
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	17.5	17.9	18.3
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	8.7	9.0	9.3
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	8.9	9.0
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	9.9	10.1	10.3
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	5.8	5.8	5.9
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	12.8	12.9	13.1
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	2.4	2.4	2.4
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	0.8	0.9	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	1.5	1.5	1.6
16. Other current expenditure	0.9	1.2	1.4	1.3	1.3	1.5	1.1	1.9	2.7	4.4	1.2	1.6	1.9	2.2	2.1	2.1	2.1
17. Total current expenditure	36.0	35.7	34.8	35.0	34.1	33.0	30.1	30.0	31.9	35.2	32.3	30.8	31.1	33.8	35.4	35.9	36.5
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	1.9	1.0	-0.7	-1.0	-1.4
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	38.3	39.8	38.1	36.1	39.4	39.3	36.4	34.1	32.6	34.7	37.1	37.3	37.5	37.3
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	5.2	5.0	4.2
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	0.4	0.4	0.4
23. Total expenditure	40.3	39.9	39.1	38.7	38.0	37.1	34.2	38.2	37.7	40.6	37.4	34.7	35.2	38.3	40.9	41.2	41.1
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	28.1	28.4	28.6	28.9
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	-0.5	-1.2	-3.6	-3.7	-3.8

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	0
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	9.4	0.4	-0.3	1.3	2.1	0.0
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	6.0	3.5	2.3	1.7	0.0
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	4.9	2.8	3.2	0.0
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	4.9	2.8	3.2	0.0
5. Other current revenue, including sales	31.3	-1.4	-14.7	13.4	1.8	-10.2	33.3	35.7	-3.2	-17.6	2.1	9.7	16.6	-5.3	1.0	1.4	0.0
6. Total current revenue	13.4	0.6	8.8	15.9	8.0	7.2	26.3	15.4	-9.1	-5.3	4.7	7.2	5.9	0.4	1.7	2.2	0.0
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	6.9	3.3	3.6	0.0
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	4.5	4.5	4.5	0.0
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	9.4	2.1	2.7	0.0
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	4.1	3.2	3.4	0.0
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	0.4	2.3	3.0	0.0
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	6.4	2.1	2.6	0.0
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	22.0	2.8	3.2	0.0
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	12.0	4.8	16.5	0.0
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	15.5	2.3	2.3	0.0
16. Other current expenditure 1)	0.4	0.1	-0.1	0.0	0.2	-0.4	0.8	0.8	1.7	-3.2	0.4	0.3	0.4	-0.1	0.0	0.0	0.0
17. Total current expenditure	9.3	5.7	8.3	8.9	9.2	3.8	18.5	21.6	9.2	-6.6	4.3	2.8	9.2	5.5	2.5	3.2	0.0
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	1.4	-0.9	-1.7	-0.3	-0.4	0.0
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	19.8	-0.8	-16.0	0.0
20. Total revenue	13.4	0.7	8.9	16.0	8.2	7.6	29.6	14.3	-8.5	-4.4	4.3	8.4	7.2	1.6	1.5	0.9	0.0
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	26.2	-3.1	-14.3	0.0
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	0.0	0.0	0.0	0.0
23. Total expenditure	9.1	6.4	6.8	9.6	10.3	5.0	32.7	12.8	6.4	-6.1	1.2	3.6	9.2	7.8	1.8	1.1	0.0
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	3.5	1.9	1.9	2.4	0.0
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	1.5	-0.7	-2.4	-0.1	-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	0.5	1.2	3.6	3.7	3.8
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	0.8	0.9	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	4.7	3.5	3.8
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	0.8	1.0	1.5
(% 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	0.5	1.2	3.6	3.7	3.8
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	-0.1	-0.3	-0.4
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	2.1	-0.8	3.5	-2.0	0.0
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	-0.3	0.5	2.8	2.8	2.8
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	0.7	0.6	0.6
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	2.1	-0.8	3.5	-2.0	0.0
(% 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	6.9	1.5	3.4
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	25.3	26.8	30.2

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	540	559	580
2. Current taxes on income and wealth	140	203	224	247	268	275	295	330	306	271	262	275	275	286	301	314	329
3. Social contributions	226	367	398	421	453	482	525	577	599	560	578	592	600	606	625	649	673
4. Of which actual social contributions	225	367	398	421	452	482	524	576	599	559	577	592	599	606	624	648	672
5. Other current revenue, including sales	69	115	122	132	142	142	150	164	176	186	187	193	196	205	205	211	219
6. Total current revenue	614	946	1014	1088	1195	1250	1331	1476	1497	1441	1467	1541	1572	1623	1670	1732	1801
7. Government consumption expenditure	314	500	560	612	634	665	700	732	766	812	810	792	783	802	826	860	891
8. Collective consumption	156	257	277	307	308	335	357	370	388	404	402	383	372	386	393	400	407
9. Social transfers in kind	157	243	282	305	326	329	342	362	378	408	408	410	412	416	433	460	484
10. Compensation of employees	108	173	192	214	222	238	253	269	280	293	286	280	286	294	302	313	324
11. Intermediate consumption	93	140	162	184	184	189	205	212	222	230	227	219	201	210	215	223	232
12. Social transfers other than in kind	171	311	333	345	359	374	407	456	475	509	517	527	533	544	565	589	612
13. Social transfers in kind via market producers	75	127	145	153	163	170	174	187	199	219	222	228	233	234	243	252	261
14. Interest	16	24	29	29	33	35	36	41	40	49	53	54	58	55	56	57	59
15. Subsidies	40	64	56	68	59	55	61	62	64	76	79	99	100	109	118	126	131
16. Other current expenditure	18	26	29	27	44	54	59	67	74	75	81	84	85	90	94	98	103
17. Total current expenditure	521	867	947	1021	1065	1116	1195	1295	1354	1451	1465	1491	1497	1537	1591	1659	1722
18. Gross saving	94	79	67	67	130	134	136	181	143	-10	2	50	76	86	79	73	79
19. Capital transfers received	8	7	4	92	10	11	21	28	30	54	57	53	39	40	45	55	50
20. Total revenue	622	952	1018	1180	1206	1261	1352	1504	1528	1494	1524	1594	1612	1664	1715	1786	1851
21. Gross fixed capital formation	84	95	99	203	143	161	171	175	199	218	187	167	156	141	152	179	165
22. Other capital expenditure	213	127	140	134	80	86	65	61	59	42	47	52	120	38	31	41	43
23. Total expenditure	819	1089	1185	1359	1289	1362	1431	1531	1613	1711	1699	1709	1773	1717	1774	1880	1929
24. Tax burden	546	831	892	956	1057	1114	1187	1318	1328	1260	1287	1354	1382	1424	1471	1527	1589
25. Net lending (+) or net borrowing (-)	-196	-137	-168	-179	-83	-101	-79	-27	-85	-216	-175	-115	-162	-53	-59	-93	-78

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	12.7	12.6	12.5
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	7.1	7.1	7.1
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	14.7	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	14.5
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	4.8	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	38.3	38.8	39.7	39.3	39.1	38.9
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	19.4	19.6	19.4	19.4	19.2
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	9.0	8.8
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	10.4	10.5
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	5.0	5.1	5.0	5.0	5.0
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	13.3	13.3	13.2
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	5.7	5.7	5.6
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	1.4	1.3	1.3	1.3
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	2.8	2.8	2.8
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	2.2	2.2	2.2
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	37.1	37.0	37.6	37.4	37.5	37.2
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	1.2	1.9	2.1	1.9	1.6	1.7
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	1.1	1.2	1.1
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	39.6	39.8	40.7	40.3	40.3	40.0
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	3.4	3.6	4.1	3.6
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	0.7	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	42.5	43.8	42.0	41.7	42.4	41.7
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	34.6	34.5	34.3
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	-2.9	-4.0	-1.3	-1.4	-2.1	-1.7

Table 22C

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

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1996	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	2.7	3.5	3.9
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	4.1	5.1	4.3	4.9
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	3.1	3.8	3.7
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	3.1	3.8	3.7
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	3.4	1.7	4.5	-0.2	2.8	3.8
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	5.0	2.1	3.2	2.9	3.7	4.0
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	-1.1	2.4	3.0	4.0	3.6
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	-2.8	3.8	1.8	1.8	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	4.1	6.1	5.2
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	-2.1	2.3	2.6	2.7	3.8	3.4
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	-3.6	-8.1	4.6	2.1	4.1	3.8
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	3.7	4.3	3.9
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	3.7	3.9	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	2.7	8.2	-5.5	1.5	2.5	2.8
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	7.6	7.1	4.1
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	0.1	0.0	0.1	0.0	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	1.8	0.4	2.7	3.5	4.3	3.8
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	1.2	0.6	0.2	-0.3	-0.2	0.1
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	-7.0	-26.1	2.1	12.0	21.9	-8.0
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	4.6	1.1	3.2	3.1	4.2	3.6
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	-6.3	-9.8	7.6	18.4	-8.2
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	-2.0	-0.2	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	0.6	3.8	-3.2	3.3	5.9	2.6
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	3.3	3.8	4.0
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	1.6	-1.1	2.7	-0.1	-0.7	0.4

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	2.9	4.0	1.3	1.4	2.1	1.7
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	1.4	1.3	1.3	1.3
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	3.6	3.5	3.0	3.0	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	4.1	4.1	4.5
(% 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	2.9	4.0	1.3	1.4	2.1	1.7
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	-0.3	-0.4	-1.8	-1.8	-1.9
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	0.6	0.8	-0.6	-0.9	0.0	0.8
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	1.5	2.5	0.0	0.1	0.8	0.4
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	-0.5	-0.5	-0.7
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	0.6	0.8	-0.6	-0.9	0.0	0.8
(% 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	2.8	4.5	0.2	-1.4	0.4	0.5
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	41.0	45.5	45.7	44.4	44.7	45.2

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 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	308	315	321	332	343
2. Current taxes on income and wealth	:	:	:	:	310	389	485	498	503	488	517	524	547	583	599	578	585
3. Social contributions	:	:	:	:	18	31	24	24	24	23	24	25	23	21	22	23	23
4. Of which actual social contributions	:	:	:	:	12	25	19	18	18	18	19	20	18	16	17	18	18
5. Other current revenue, including sales	:	:	:	:	71	80	120	122	139	131	140	148	143	136	133	132	131
6. Total current revenue	:	:	:	:	569	722	920	947	962	924	974	998	1021	1055	1076	1064	1082
7. Government consumption expenditure	:	:	:	:	249	317	407	423	452	481	496	491	502	507	519	531	544
8. Collective consumption	:	:	:	:	79	103	126	131	140	147	149	146	152	150	155	160	166
9. Social transfers in kind	:	:	:	:	170	214	281	293	312	334	346	344	351	357	364	370	378
10. Compensation of employees	:	:	:	:	167	206	259	267	281	302	313	310	314	317	322	329	337
11. Intermediate consumption	:	:	:	:	74	100	136	139	154	166	171	170	178	176	178	177	177
12. Social transfers other than in kind	:	:	:	:	202	216	256	258	264	286	313	320	329	336	351	361	366
13. Social transfers in kind via market producers	:	:	:	:	13	16	25	27	29	29	30	30	30	30	31	32	33
14. Interest	:	:	:	:	61	50	30	28	26	33	34	36	34	32	30	31	31
15. Subsidies	:	:	:	:	23	26	30	33	32	37	37	39	40	41	43	44	44
16. Other current expenditure	:	:	:	:	33	44	55	58	58	63	62	62	67	67	69	68	68
17. Total current expenditure	:	:	:	:	572	658	791	809	843	915	960	967	991	1000	1024	1041	1055
18. Gross saving	:	:	:	:	-4	64	129	138	119	9	15	31	30	56	51	23	27
19. Capital transfers received	:	:	:	:	1	3	2	2	4	2	3	7	1	2	4	4	5
20. Total revenue	:	:	:	:	569	724	922	950	965	925	977	1005	1022	1057	1079	1068	1087
21. Gross fixed capital formation	:	:	:	:	30	37	49	53	54	54	60	61	71	66	69	68	69
22. Other capital expenditure	:	:	:	:	5	5	-2	0	11	5	7	15	33	5	6	5	4
23. Total expenditure	:	:	:	:	607	699	838	862	908	974	1026	1043	1095	1071	1099	1115	1128
24. Tax burden	:	:	:	:	491	636	795	821	820	788	829	846	874	914	939	929	948
25. Net lending (+) or net borrowing (-)	:	:	:	:	-38	25	84	87	57	-48	-49	-39	-73	-14	-20	-46	-41

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	16.5	16.7	16.7	16.7	16.7
2. Current taxes on income and wealth	:	:	:	:	29.9	29.3	28.8	28.6	28.0	28.5	28.7	28.6	29.4	30.8	31.0	29.1	28.4
3. Social contributions	:	:	:	:	1.7	2.4	1.4	1.4	1.3	1.4	1.4	1.4	1.2	1.1	1.2	1.1	1.1
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	0.9	0.9	0.9
5. Other current revenue, including sales	:	:	:	:	6.9	6.1	7.1	7.0	7.7	7.6	7.8	8.1	7.7	7.2	6.9	6.6	6.4
6. Total current revenue	:	:	:	:	54.8	54.4	54.7	54.5	53.5	53.9	54.2	54.4	54.8	55.8	55.8	53.5	52.5
7. Government consumption expenditure	:	:	:	:	24.1	23.9	24.2	24.3	25.2	28.1	27.6	26.8	26.9	26.8	26.9	26.7	26.4
8. Collective consumption	:	:	:	:	7.6	7.7	7.5	7.5	7.8	8.6	8.3	8.0	8.1	7.9	8.0	8.1	8.1
9. Social transfers in kind	:	:	:	:	16.4	16.1	16.7	16.8	17.4	19.5	19.3	18.8	18.8	18.9	18.9	18.6	18.4
10. Compensation of employees	:	:	:	:	16.1	15.5	15.4	15.3	15.6	17.6	17.4	16.9	16.8	16.8	16.7	16.5	16.4
11. Intermediate consumption	:	:	:	:	7.1	7.5	8.1	8.0	8.6	9.7	9.5	9.3	9.5	9.3	9.2	8.9	8.6
12. Social transfers other than in kind	:	:	:	:	19.5	16.3	15.2	14.8	14.7	16.7	17.4	17.4	17.7	17.8	18.2	18.2	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	1.6	1.6	1.6
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	1.5
15. Subsidies	:	:	:	:	2.2	2.0	1.8	1.9	1.8	2.2	2.0	2.1	2.1	2.2	2.2	2.2	2.1
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	3.4	3.3
17. Total current expenditure	:	:	:	:	55.2	49.6	47.0	46.5	46.9	53.4	53.4	52.8	53.2	52.9	53.1	52.4	51.2
18. Gross saving	:	:	:	:	-0.3	4.8	7.7	7.9	6.6	0.5	0.8	1.7	1.6	2.9	2.7	1.1	1.3
19. Capital transfers received	:	:	:	:	0.1	0.2	0.1	0.1	0.2	0.1	0.2	0.4	0.1	0.1	0.2	0.2	0.2
20. Total revenue	:	:	:	:	54.9	54.6	54.8	54.6	53.7	54.0	54.3	54.8	54.9	55.9	55.9	53.7	52.8
21. Gross fixed capital formation	:	:	:	:	2.9	2.8	2.9	3.0	3.0	3.1	3.3	3.3	3.8	3.5	3.6	3.4	3.4
22. Other capital expenditure	:	:	:	:	0.5	0.3	-0.1	0.0	0.6	0.3	0.4	0.8	1.8	0.3	0.3	0.2	0.2
23. Total expenditure	:	:	:	:	58.5	52.7	49.8	49.6	50.5	56.8	57.1	56.9	58.8	56.7	57.0	56.1	54.8
24. Tax burden	:	:	:	:	47.4	47.9	47.3	47.2	45.6	46.0	46.1	46.1	46.9	48.4	48.7	46.7	46.0
25. Net lending (+) or net borrowing (-)	:	:	:	:	-3.6	1.9	5.0	5.0	3.2	-2.8	-2.7	-2.1	-3.9	-0.7	-1.0	-2.3	-2.0

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	2.3	2.3	2.0	3.2	3.5
2. Current taxes on income and wealth	:	:	:	:	:	7.2	1.0	2.6	1.0	-2.9	5.8	1.5	4.4	6.5	2.7	-3.4	1.2
3. Social contributions	:	:	:	:	:	12.4	-0.1	-0.5	-1.2	-2.0	4.6	1.6	-6.7	-8.1	5.5	1.8	1.6
4. Of which actual social contributions	:	:	:	:	:	15.9	-0.9	-1.6	-0.5	-2.3	6.6	3.4	-7.1	-10.3	5.4	1.8	1.6
5. Other current revenue, including sales	:	:	:	:	:	7.6	10.1	1.8	13.7	-5.7	6.9	5.7	-3.5	-4.8	-2.0	-1.1	-0.5
6. Total current revenue	:	:	:	:	:	5.2	3.5	3.0	1.5	-3.9	5.4	2.4	2.3	3.3	1.9	-1.1	1.7
7. Government consumption expenditure	:	:	:	:	:	4.7	4.8	3.9	6.8	6.4	3.0	-1.0	2.3	0.9	2.4	2.2	2.6
8. Collective consumption	:	:	:	:	:	4.3	4.5	3.4	7.2	5.2	1.3	-1.8	3.6	-1.2	3.5	3.5	3.5
9. Social transfers in kind	:	:	:	:	:	4.9	4.9	4.2	6.7	6.9	3.8	-0.6	1.8	1.8	2.0	1.7	2.2
10. Compensation of employees	:	:	:	:	:	3.1	4.3	3.1	5.3	7.3	3.9	-1.0	1.1	1.1	1.6	2.1	2.5
11. Intermediate consumption	:	:	:	:	:	7.2	5.4	2.6	10.6	7.8	2.7	-0.3	4.5	-1.3	1.2	-0.4	-0.2
12. Social transfers other than in kind	:	:	:	:	:	3.0	-0.3	0.5	2.4	8.3	9.5	2.3	3.0	1.9	4.6	2.9	1.2
13. Social transfers in kind via market producers	:	:	:	:	:	4.6	8.8	8.3	6.3	2.2	3.0	-0.9	0.4	0.6	2.2	3.2	4.2
14. Interest	:	:	:	:	:	-3.6	-7.6	-6.5	-8.2	27.8	4.2	5.8	-5.8	-5.8	-6.3	1.0	0.0
15. Subsidies	:	:	:	:	:	-5.3	0.7	10.2	-3.2	16.3	-0.5	6.2	1.6	4.5	4.9	1.0	1.0
16. Other current expenditure 1)	:	:	:	:	:	-0.1	0.0	0.0	-0.1	0.4	-0.2	-0.1	0.2	0.0	0.0	-0.1	-0.1
17. Total current expenditure	:	:	:	:	:	2.9	2.6	2.3	4.2	8.5	4.9	0.8	2.5	0.9	2.5	1.7	1.3
18. Gross saving 1)	:	:	:	:	:	1.0	0.2	0.3	-1.3	-6.1	0.3	0.9	-0.1	1.3	-0.3	-1.5	0.2
19. Capital transfers received	:	:	:	:	:	40.9	0.6	10.8	51.9	-56.3	93.0	126.5	-82.6	72.1	75.9	17.5	16.3
20. Total revenue	:	:	:	:	:	5.3	3.5	3.0	1.7	-4.1	5.6	2.8	1.8	3.4	2.1	-1.0	1.7
21. Gross fixed capital formation	:	:	:	:	:	8.2	14.2	7.0	2.2	-0.2	10.5	3.0	16.0	-6.8	4.3	-1.1	0.9
22. Other capital expenditure 1)	:	:	:	:	:	0.0	0.0	0.1	0.6	-0.3	0.1	0.4	1.0	-1.5	0.0	0.0	0.0
23. Total expenditure	:	:	:	:	:	3.3	3.1	2.9	5.3	7.2	5.4	1.7	5.0	-2.2	2.6	1.4	1.2
24. Tax burden	:	:	:	:	:	5.0	2.6	3.2	-0.1	-3.9	5.2	2.0	3.3	4.6	2.6	-1.0	2.0
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	1.0	0.0	0.0	-1.8	-6.0	0.1	0.6	-1.8	3.2	-0.3	-1.3	0.3

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	3.9	0.7	1.0	2.3	2.0
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	1.5
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	3.8	3.6	3.6	3.4
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	1.7	1.5	2.0	3.1	3.6
(% 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	3.9	0.7	1.0	2.3	2.0
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	-0.7	-0.9	-1.3	-1.6
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	2.2	-3.9	-0.7	-1.0	0.0	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.2	-4.5	-3.1	-2.6	-4.6	-7.0	-6.8	-6.6	-4.6	0.9	0.8	0.1	2.1	-1.0	-0.5	0.8	0.5
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	1.1	1.0	0.7	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	2.2	-3.9	-0.7	-1.0	0.0	0.0
(% 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	-0.6	-0.9	1.0	0.4
12. Level of gross debt (end of year)	71.3	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	44.1	45.1	45.6

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 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	58.9	58.0	60.5	62.0	61.7	62.4	63.5
2. Current taxes on income and wealth	20.9	20.6	20.2	20.8	21.1	21.7	22.1
3. Social contributions	38.7	38.6	37.8	37.1	38.6	40.0	40.8
4. Of which actual social contributions	38.7	38.6	37.8	37.1	38.6	40.0	40.8
5. Other current revenue, including sales	14.9	16.7	15.1	17.2	17.8	18.1	18.5
6. Total current revenue	133.4	133.9	133.7	137.2	139.2	142.2	145.0
7. Government consumption expenditure	66.0	66.9	66.4	66.2	65.2	65.5	66.8
8. Collective consumption	31.8	32.8	32.7	32.7	33.4	34.0	34.7
9. Social transfers in kind	34.2	34.1	33.8	33.4	31.8	31.4	32.1
10. Compensation of employees	39.9	41.2	40.4	39.7	39.7	39.9	40.3
11. Intermediate consumption	23.6	24.8	23.7	25.3	25.0	25.6	26.8
12. Social transfers other than in kind	45.3	47.0	46.4	44.5	45.4	46.8	47.8
13. Social transfers in kind via market producers	6.1	6.1	7.2	7.3	7.0	6.8	6.9
14. Interest	7.8	9.7	10.8	11.1	12.7	13.4	13.8
15. Subsidies	8.2	7.9	7.2	6.7	6.1	5.8	5.8
16. Other current expenditure	3.4	2.6	3.3	5.3	7.1	7.1	7.1
17. Total current expenditure	134.3	139.3	139.0	139.9	143.0	145.4	148.5
18. Gross saving	-0.9	-5.4	-5.3	-2.8	-3.7	-3.2	-3.5
19. Capital transfers received	0.4	1.1	2.7	0.8	0.8	0.8	0.8
20. Total revenue	133.8	134.9	136.4	138.0	140.0	143.0	145.8
21. Gross fixed capital formation	10.7	11.7	11.7	11.0	11.2	11.5	12.0
22. Other capital expenditure	8.5	9.5	4.4	4.3	4.5	4.5	4.5
23. Total expenditure	153.6	160.4	155.1	155.2	158.6	161.4	164.9
24. Tax burden	118.5	117.2	118.6	119.9	121.5	124.1	126.5
25. Net lending (+) or net borrowing (-)	-19.8	-25.5	-18.7	-17.2	-18.6	-18.4	-19.1

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	17.9	17.4	18.3	18.8	18.7	18.8	18.8
2. Current taxes on income and wealth	6.4	6.2	6.1	6.3	6.4	6.5	6.5
3. Social contributions	11.8	11.6	11.5	11.3	11.7	12.0	12.1
4. Of which actual social contributions	11.8	11.6	11.5	11.3	11.7	12.0	12.1
5. Other current revenue, including sales	4.5	5.0	4.6	5.2	5.4	5.5	5.5
6. Total current revenue	40.7	40.3	40.5	41.5	42.2	42.8	42.9
7. Government consumption expenditure	20.1	20.1	20.1	20.0	19.8	19.7	19.7
8. Collective consumption	9.7	9.9	9.9	9.9	10.1	10.2	10.3
9. Social transfers in kind	10.4	10.2	10.2	10.1	9.6	9.5	9.5
10. Compensation of employees	12.2	12.4	12.2	12.0	12.0	12.0	11.9
11. Intermediate consumption	7.2	7.4	7.2	7.7	7.6	7.7	7.9
12. Social transfers other than in kind	13.8	14.1	14.0	13.5	13.8	14.1	14.1
13. Social transfers in kind via market producers	1.9	1.8	2.2	2.2	2.1	2.0	2.0
14. Interest	2.4	2.9	3.3	3.4	3.8	4.0	4.1
15. Subsidies	2.5	2.4	2.2	2.0	1.9	1.8	1.7
16. Other current expenditure	1.1	0.8	1.0	1.6	2.2	2.1	2.1
17. Total current expenditure	40.9	41.9	42.1	42.4	43.4	43.7	43.9
18. Gross saving	-0.3	-1.6	-1.6	-0.8	-1.1	-1.0	-1.0
19. Capital transfers received	0.1	0.3	0.8	0.2	0.2	0.2	0.2
20. Total revenue	40.8	40.6	41.3	41.8	42.5	43.0	43.1
21. Gross fixed capital formation	3.3	3.5	3.5	3.3	3.4	3.5	3.5
22. Other capital expenditure	2.6	2.8	1.3	1.3	1.4	1.3	1.3
23. Total expenditure	46.8	48.2	46.9	47.0	48.1	48.5	48.7
24. Tax burden	36.1	35.2	35.9	36.3	36.8	37.3	37.4
25. Net lending (+) or net borrowing (-)	-6.0	-7.7	-5.6	-5.2	-5.6	-5.5	-5.6

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	-1.5	4.4	2.3	-0.4	1.0	1.9
2. Current taxes on income and wealth	-1.7	-1.8	3.0	1.3	3.0	2.0
3. Social contributions	-0.3	-2.0	-1.8	4.0	3.5	2.0
4. Of which actual social contributions	-0.3	-2.0	-1.8	4.0	3.5	2.0
5. Other current revenue, including sales	12.3	-9.7	13.9	3.2	2.1	2.1
6. Total current revenue	0.4	-0.1	2.6	1.5	2.1	2.0
7. Government consumption expenditure	1.3	-0.7	-0.4	-1.5	0.4	2.0
8. Collective consumption	3.2	-0.5	0.2	2.0	2.0	2.0
9. Social transfers in kind	-0.4	-1.0	-1.0	-4.8	-1.2	2.0
10. Compensation of employees	3.2	-2.1	-1.7	0.0	0.5	1.0
11. Intermediate consumption	5.0	-4.2	6.4	-1.2	2.6	4.7
12. Social transfers other than in kind	3.8	-1.3	-4.1	2.0	3.1	2.0
13. Social transfers in kind via market producers	0.1	18.5	1.5	-4.5	-2.8	1.0
14. Interest	24.7	11.2	3.0	14.0	5.5	3.3
15. Subsidies	-3.2	-9.4	-6.0	-9.0	-5.1	0.0
16. Other current expenditure 1)	-0.3	0.2	0.6	0.5	0.0	0.0
17. Total current expenditure	3.7	-0.2	0.7	2.2	1.7	2.1
18. Gross saving 1)	-1.4	0.0	0.8	-0.3	0.2	-0.1
19. Capital transfers received	190.9	159.2	-70.4	-4.2	0.0	0.0
20. Total revenue	0.9	1.1	1.1	1.5	2.1	1.9
21. Gross fixed capital formation	8.5	0.3	-6.3	1.8	2.9	4.0
22. Other capital expenditure 1)	0.2	-1.5	0.0	0.1	0.0	0.0
23. Total expenditure	4.5	-3.3	0.0	2.2	1.7	2.2
24. Tax burden	-1.1	1.2	1.1	1.3	2.1	1.9
25. Net lending (+) or net borrowing (-)	-1.6	2.0	0.4	-0.4	0.1	-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)	6.0	7.7	5.6	5.2	5.6	5.5	5.6
2. Interest payments (% of GDP)	2.4	2.9	3.3	3.4	3.8	4.0	4.1
3. Implicit interest rate 2)	5.3	5.6	5.4	5.2	5.1	5.0	4.9
4. Nominal GDP growth rate	-0.9	1.4	-0.6	-0.1	-0.1	0.8	1.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.0	7.7	5.6	5.2	5.6	5.5	5.6
6. Contribution of nominal GDP growth	0.4	-0.7	0.4	0.1	0.1	-0.7	-1.5
7. Stock-flow adjustment 3)	1.9	0.2	-1.5	6.0	0.3	-1.7	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	3.7	4.8	2.4	1.8	1.8	1.5	1.6
9. Snow-ball effect	2.8	2.2	3.6	3.4	3.9	3.3	2.6
10. Stock-flow adjustment 3)	1.9	0.2	-1.5	6.0	0.3	-1.7	0.0

(% of GDP)

11. Change in gross debt 5)	8.3	7.2	4.5	11.2	6.0	3.2	4.2
12. Level of gross debt (end of year)	52.8	59.9	64.4	75.7	81.7	84.9	89.0

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 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	5541	5803	6044	6239
2. Current taxes on income and wealth	492	1524	1723	1780	1851	1973	2211	2578	2793	2539	2128	1769	1947	1991	2103	2148	2238
3. Social contributions	851	1971	2213	2383	2559	2781	2997	3465	3668	3412	3247	3686	3734	3907	4177	4308	4449
4. Of which actual social contributions	847	1961	2202	2369	2539	2760	2975	3444	3645	3388	3222	3663	3713	3886	4152	4283	4424
5. Other current revenue, including sales	349	715	734	794	1026	1029	1194	1214	1363	1489	1543	1503	1651	1889	1990	2009	1881
6. Total current revenue	2696	6560	7245	7923	8796	9236	9999	11275	12025	11740	11656	11839	12655	13328	14073	14510	14807
7. Government consumption expenditure	1333	3229	3796	4386	4632	4978	5336	5334	5804	5823	5846	5839	5753	5938	6490	6686	6726
8. Collective consumption	632	1582	1818	2053	2137	2272	2446	2515	2771	2805	2850	2848	2812	2969	3313	3462	3484
9. Social transfers in kind	701	1647	1977	2333	2495	2706	2890	2819	3034	3018	2996	2991	2941	2969	3177	3224	3242
10. Compensation of employees	677	1690	2098	2487	2613	2773	2889	2921	3083	2958	2936	2867	2850	3028	3286	3361	3439
11. Intermediate consumption	453	990	1114	1251	1328	1413	1553	1603	1884	1997	2061	2045	2080	2237	2630	2718	2646
12. Social transfers other than in kind	867	1912	2281	2612	2884	3204	3554	3870	4215	4234	4238	4311	4347	4453	4453	4515	4634
13. Social transfers in kind via market producers	139	388	461	521	614	711	845	727	729	738	688	728	648	673	672	692	720
14. Interest	509	721	696	766	913	916	935	1035	1100	1185	1115	1172	1314	1368	1292	1298	1338
15. Subsidies	125	262	299	278	330	298	340	355	300	249	293	348	397	399	430	448	468
16. Other current expenditure	63	257	331	341	481	566	671	701	672	710	689	763	770	985	1132	1283	1280
17. Total current expenditure	2834	6220	7280	8256	9163	9880	10787	11213	11984	12071	12020	12234	12406	13143	13895	14316	14526
18. Gross saving	-138	340	-35	-334	-367	-644	-788	61	41	-330	-364	-395	249	186	178	193	281
19. Capital transfers received	18	78	84	82	88	138	218	218	171	353	524	620	593	785	738	765	387
20. Total revenue	2714	6638	7329	8005	8884	9374	10217	11493	12196	12094	12180	12459	13249	14114	14811	15275	15194
21. Gross fixed capital formation	33	604	894	716	795	936	1239	1077	859	896	998	947	1067	1308	1404	1329	998
22. Other capital expenditure	350	439	696	394	261	314	443	495	338	332	387	817	439	388	420	551	530
23. Total expenditure	3216	7263	8870	9367	10219	11130	12469	12786	13180	13298	13406	13997	13911	14838	15719	16197	16054
24. Tax burden	2347	5844	6512	7127	7787	8244	8842	10109	10711	10282	10131	10358	11029	11461	12103	12522	12950
25. Net lending (+) or net borrowing (-)	-502	-624	-1541	-1362	-1335	-1756	-2252	-1293	-984	-1205	-1225	-1538	-663	-724	-908	-922	-859

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	18.5	18.4	18.0
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	6.5	6.5
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	13.3	13.1	12.9
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	13.3	13.0	12.8
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	6.4	6.1	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	44.9	44.1	42.8
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	19.9	20.7	20.3	19.4
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	9.9	10.6	10.5	10.1
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	9.9	10.1	9.8	9.4
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	10.1	10.5	10.2	9.9
11. Intermediate consumption	7.8	6.5	6.4	6.6	6.3	6.3	6.5	6.3	7.0	7.6	7.6	7.3	7.3	7.5	8.4	8.3	7.6
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	14.2	13.7	13.4
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	2.1	2.1
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	3.9	3.9
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	1.4	1.4	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	3.9	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	44.4	43.5	42.0
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	0.6	0.6	0.6	0.8
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	2.4	2.3	1.1
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	47.3	46.4	43.9
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	4.5	4.0	2.9
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	1.3	1.7	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	49.7	49.9	48.7	49.7	50.2	49.2	46.4
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	38.6	38.0	37.4
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	-2.4	-2.9	-2.8	-2.5

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	4.1	4.7	4.2	3.2
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	5.7	2.1	4.2
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	6.9	3.1	3.3
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	6.9	3.1	3.3
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	3.6	-2.6	9.8	14.4	5.3	1.0	-6.4
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	5.3	5.6	3.1	2.1
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	3.2	9.3	3.0	0.6
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	5.6	11.6	4.5	0.6
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	0.9	7.0	1.5	0.6
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	8.5	2.3	2.3
11. Intermediate consumption	10.9	12.8	12.5	12.3	6.1	6.4	9.9	3.3	17.5	6.0	3.2	-0.8	1.7	7.6	17.5	3.4	-2.7
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	1.4	2.6
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	-0.2	3.1	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	4.1	-5.5	0.5	3.1
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	0.4	7.9	4.1	4.6
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	0.3	0.3	-0.2
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	5.7	3.0	1.5
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	-0.3	-0.1	0.0	0.2
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	32.4	-6.0	3.6	-49.4
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	6.5	4.9	3.1	-0.5
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	11.4	-5.1	12.6	22.6	7.4	-5.4	-24.9
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	0.0	0.3	-0.1
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	6.7	5.9	3.0	-0.9
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	5.6	3.5	3.4
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	-0.5	0.1	0.3

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	2.4	2.9	2.8	2.5
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	3.9	3.9
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	5.6	5.4	5.3
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	4.9	5.1	5.0
(% 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	2.4	2.9	2.8	2.5
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	-3.6	-3.8	-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	0.3	0.4	0.0
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	-2.2	-1.2	-1.1	-1.4
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	0.5	0.2	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	0.3	0.4	0.0
(% 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	-0.6	-1.2
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	76.4	75.2

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 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	:	:	:	:	:	:	:	:	:	:	196.2	214.5	209.8	211.2	224.1	232.0	242.9
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	96.2	105.1	113.2	112.9	116.9	121.6	128.7
3. Social contributions	:	:	:	:	:	:	:	:	:	:	169.7	188.9	210.6	219.6	227.3	241.1	252.2
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	157.4	175.8	196.6	204.6	211.8	225.0	235.4
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	69.0	70.8	77.7	74.9	71.0	74.2	76.4
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	531.2	579.3	611.3	618.6	639.3	668.8	700.2
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	276.7	281.4	292.3	301.6	308.5	319.9	335.1
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	121.1	123.3	127.9	131.9	135.0	141.5	148.2
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	155.6	158.2	164.4	169.6	173.5	178.5	186.9
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	158.6	164.5	167.5	171.3	176.9	182.7	191.0
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	93.3	90.1	95.4	97.8	99.5	103.4	108.9
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	210.1	215.5	226.4	238.2	248.2	256.3	266.4
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	27.8	28.0	30.5	32.1	33.5	35.3	37.2
14. Interest	:	:	:	:	:	:	:	:	:	:	36.0	39.6	43.2	41.3	35.9	37.2	38.4
15. Subsidies	:	:	:	:	:	:	:	:	:	:	13.1	11.9	11.6	11.2	11.2	11.4	11.7
16. Other current expenditure	:	:	:	:	:	:	:	:	:	:	30.3	35.1	37.2	38.8	38.4	38.1	40.1
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	569.0	584.7	611.8	630.7	643.6	664.4	693.6
18. Gross saving	:	:	:	:	:	:	:	:	:	:	-37.8	-5.4	-0.5	-12.1	-4.3	4.4	6.6
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	18.5	27.0	21.3	16.0	15.7	19.0	17.8
20. Total revenue	:	:	:	:	:	:	:	:	:	:	549.7	606.3	632.6	634.7	655.0	687.8	718.0
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	80.7	91.3	76.4	68.1	67.1	71.8	74.0
22. Other capital expenditure	:	:	:	:	:	:	:	:	:	:	9.7	6.7	4.9	2.7	3.1	3.0	3.0
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	659.4	682.6	693.1	701.6	713.8	739.2	770.7
24. Tax burden	:	:	:	:	:	:	:	:	:	:	448.8	494.1	518.0	527.0	551.1	576.7	605.2
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	-109.7	-76.3	-60.5	-66.9	-58.7	-51.4	-52.7

Table 26B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Poland****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Taxes on production and imports	:	:	:	:	:	:	:	:	:	:	13.7	13.8	13.0	12.7	13.1	13.0	12.9
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	6.7	6.8	7.0	6.8	6.8	6.8	6.9
3. Social contributions	:	:	:	:	:	:	:	:	:	:	11.8	12.2	13.0	13.2	13.2	13.5	13.4
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	11.0	11.3	12.2	12.3	12.3	12.6	12.5
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	4.8	4.6	4.8	4.5	4.1	4.2	4.1
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	37.0	37.3	37.8	37.2	37.3	37.5	37.3
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	19.3	18.1	18.1	18.1	18.0	18.0	17.9
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	8.4	7.9	7.9	7.9	7.9	7.9	7.9
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	10.8	10.2	10.2	10.2	10.1	10.0	10.0
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	11.0	10.6	10.4	10.3	10.3	10.3	10.2
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	6.5	5.8	5.9	5.9	5.8	5.8	5.8
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	14.6	13.9	14.0	14.3	14.5	14.4	14.2
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	1.9	1.8	1.9	1.9	2.0	2.0	2.0
14. Interest	:	:	:	:	:	:	:	:	:	:	2.5	2.5	2.7	2.5	2.1	2.1	2.0
15. Subsidies	:	:	:	:	:	:	:	:	:	:	0.9	0.8	0.7	0.7	0.7	0.6	0.6
16. Other current expenditure	:	:	:	:	:	:	:	:	:	:	2.1	2.3	2.3	2.3	2.2	2.1	2.1
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	39.6	37.6	37.9	37.9	37.5	37.3	37.0
18. Gross saving	:	:	:	:	:	:	:	:	:	:	-2.6	-0.3	0.0	-0.7	-0.2	0.2	0.4
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	1.3	1.7	1.3	1.0	0.9	1.1	0.9
20. Total revenue	:	:	:	:	:	:	:	:	:	:	38.2	39.0	39.1	38.2	38.2	38.6	38.3
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	5.6	5.9	4.7	4.1	3.9	4.0	3.9
22. Other capital expenditure	:	:	:	:	:	:	:	:	:	:	0.7	0.4	0.3	0.2	0.2	0.2	0.2
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	45.9	43.9	42.9	42.2	41.6	41.5	41.1
24. Tax burden	:	:	:	:	:	:	:	:	:	:	31.2	31.8	32.1	31.7	32.1	32.4	32.3
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	-7.6	-4.9	-3.7	-4.0	-3.4	-2.9	-2.8

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	:	:	:	:	:	:	:	:	:	:	:	9.3	-2.2	0.7	6.1	3.5	4.7
2. Current taxes on income and wealth	:	:	:	:	:	:	:	:	:	:	:	9.3	7.6	-0.2	3.6	4.0	5.9
3. Social contributions	:	:	:	:	:	:	:	:	:	:	:	11.3	11.5	4.3	3.5	6.1	4.6
4. Of which actual social contributions	:	:	:	:	:	:	:	:	:	:	:	11.7	11.8	4.1	3.5	6.2	4.6
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	2.5	9.9	-3.7	-5.2	4.5	3.0
6. Total current revenue	:	:	:	:	:	:	:	:	:	:	:	9.0	5.5	1.2	3.4	4.6	4.7
7. Government consumption expenditure	:	:	:	:	:	:	:	:	:	:	:	1.7	3.9	3.2	2.3	3.7	4.7
8. Collective consumption	:	:	:	:	:	:	:	:	:	:	:	1.8	3.8	3.1	2.3	4.8	4.8
9. Social transfers in kind	:	:	:	:	:	:	:	:	:	:	:	1.6	3.9	3.2	2.3	2.8	4.7
10. Compensation of employees	:	:	:	:	:	:	:	:	:	:	:	3.7	1.8	2.3	3.3	3.3	4.5
11. Intermediate consumption	:	:	:	:	:	:	:	:	:	:	:	-3.4	5.9	2.5	1.8	3.9	5.3
12. Social transfers other than in kind	:	:	:	:	:	:	:	:	:	:	:	2.6	5.0	5.2	4.2	3.3	4.0
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	:	:	:	:	0.9	8.9	5.1	4.4	5.3	5.5
14. Interest	:	:	:	:	:	:	:	:	:	:	:	10.0	9.2	-4.3	-13.2	3.8	3.2
15. Subsidies	:	:	:	:	:	:	:	:	:	:	:	-8.9	-2.9	-3.1	0.2	1.3	2.4
16. Other current expenditure 1)	:	:	:	:	:	:	:	:	:	:	:	0.2	0.0	0.0	-0.1	-0.1	0.0
17. Total current expenditure	:	:	:	:	:	:	:	:	:	:	:	2.8	4.6	3.1	2.0	3.2	4.4
18. Gross saving 1)	:	:	:	:	:	:	:	:	:	:	:	2.3	0.3	-0.7	0.5	0.5	0.1
19. Capital transfers received	:	:	:	:	:	:	:	:	:	:	:	46.4	-21.2	-24.7	-2.2	21.0	-6.3
20. Total revenue	:	:	:	:	:	:	:	:	:	:	:	10.3	4.3	0.3	3.2	5.0	4.4
21. Gross fixed capital formation	:	:	:	:	:	:	:	:	:	:	:	13.1	-16.2	-10.9	-1.5	7.0	3.1
22. Other capital expenditure 1)	:	:	:	:	:	:	:	:	:	:	:	-0.2	-0.1	-0.1	0.0	0.0	0.0
23. Total expenditure	:	:	:	:	:	:	:	:	:	:	:	3.5	1.5	1.2	1.7	3.6	4.3
24. Tax burden	:	:	:	:	:	:	:	:	:	:	:	10.1	4.8	1.7	4.6	4.7	4.9
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	:	:	:	:	2.7	1.2	-0.3	0.6	0.5	0.1

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)	:	:	:	:	:	:	:	:	:	:	7.6	4.9	3.7	4.0	3.4	2.9	2.8
2. Interest payments (% of GDP)	:	:	:	:	:	:	:	:	:	:	2.5	2.5	2.7	2.5	2.1	2.1	2.0
3. Implicit interest rate 2)	:	:	:	:	:	:	:	:	:	:	:	5.1	5.1	4.7	3.9	4.4	4.3
4. Nominal GDP growth rate	11.8	4.7	3.7	4.4	9.6	6.2	8.2	11.4	7.6	6.6	5.5	8.1	4.0	2.9	3.2	3.9	5.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	:	:	:	:	:	:	:	:	:	:	7.6	4.9	3.7	4.0	3.4	2.9	2.8
6. Contribution of nominal GDP growth	:	:	:	:	:	:	:	:	:	:	:	-4.0	-2.1	-1.5	-1.7	-1.8	-2.5
7. Stock-flow adjustment 3)	:	:	:	:	:	:	:	:	:	:	:	0.3	-2.1	-1.2	-8.3	0.1	-0.4
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	:	:	:	:	:	:	:	:	:	:	5.1	2.4	1.1	1.5	1.3	0.8	0.8
9. Snow-ball effect	:	:	:	:	:	:	:	:	:	:	:	-1.5	0.6	1.0	0.4	0.3	-0.5
10. Stock-flow adjustment 3)	:	:	:	:	:	:	:	:	:	:	:	0.3	-2.1	-1.2	-8.3	0.1	-0.4
(% of GDP)																	
11. Change in gross debt 5)	:	:	:	:	:	:	:	:	:	:	:	1.2	-0.4	1.4	-6.7	1.2	-0.1
12. Level of gross debt (end of year)	:	:	:	:	:	:	:	:	:	:	53.6	54.8	54.4	55.7	49.1	50.2	50.1

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 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	78.0	80.7	85.4	89.4	95.2
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	39.6	41.8	45.0
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	57.5	55.3	58.1
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	57.5	55.3	58.1
5. Other current revenue, including sales	0.3	4.5	6.8	7.4	10.2	10.5	13.9	19.3	23.5	22.3	28.3	28.6	27.8	32.3	36.0	37.5	39.8
6. Total current revenue	2.4	38.5	50.1	63.0	79.0	92.8	114.4	142.7	171.0	160.7	172.5	187.1	194.2	205.9	218.5	224.0	238.1
7. Government consumption expenditure	0.9	18.5	22.6	32.0	37.5	48.3	56.5	67.9	88.2	88.2	83.2	81.9	86.7	90.5	97.6	101.2	105.9
8. Collective consumption	0.5	8.9	9.7	16.8	19.8	25.7	29.7	37.0	45.0	45.0	42.1	40.7	45.0	45.1	40.6	41.6	43.1
9. Social transfers in kind	0.4	9.6	12.8	15.2	17.7	22.6	26.8	30.8	43.2	43.2	41.1	41.1	41.7	45.4	57.0	59.6	62.8
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	54.1	55.7	59.6
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	40.5	43.1	44.8
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	71.3	75.1	79.2
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	6.9	7.3	7.6
14. Interest	0.1	4.0	3.7	3.2	3.6	3.7	2.9	3.0	3.7	7.7	8.0	9.1	10.4	11.1	11.7	12.6	13.3
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	3.0	2.7	2.9	3.1
16. Other current expenditure	0.1	1.4	1.9	2.4	3.0	2.5	3.1	8.0	7.5	7.4	10.1	12.0	14.5	12.4	12.8	13.4	14.8
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	182.1	187.9	200.0	210.1	222.3
18. Gross saving	0.2	0.6	3.9	6.5	9.1	8.1	15.2	15.5	8.0	-14.2	-3.9	10.4	12.1	18.0	18.5	13.9	15.8
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	3.4	5.0	4.0	4.2	4.5	4.8
20. Total revenue	2.5	38.6	50.2	63.1	80.0	93.7	114.8	148.2	174.9	162.2	176.0	190.4	199.2	209.9	222.7	228.5	242.9
21. Gross fixed capital formation	0.3	3.2	4.9	6.9	6.9	8.2	18.0	26.6	35.6	30.7	30.5	30.9	28.8	29.1	30.6	31.3	32.0
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	6.2	6.7	7.1
23. Total expenditure	2.6	42.7	53.2	66.0	83.0	97.1	122.5	160.4	204.2	207.5	211.5	221.3	216.9	224.2	236.8	248.1	261.4
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	182.9	186.9	198.6
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	-30.9	-17.7	-14.2	-14.1	-19.6	-18.5

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	12.6	12.7	12.6	12.8
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	5.9	5.9	6.0
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	8.6	8.6	7.8	7.8
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	8.6	8.6	7.8	7.8
5. Other current revenue, including sales	4.2	3.8	4.4	3.7	4.1	3.6	4.0	4.6	4.5	4.4	5.3	5.1	4.7	5.1	5.3	5.3	5.3
6. Total current revenue	31.8	32.5	32.8	31.7	31.8	31.9	33.0	34.1	32.6	31.5	32.3	33.1	32.5	32.2	32.5	31.7	31.9
7. Government consumption expenditure	12.2	15.7	14.8	16.1	15.1	16.6	16.3	16.2	16.8	17.3	15.6	14.5	14.5	14.2	14.5	14.3	14.2
8. Collective consumption	6.4	7.5	6.4	8.5	7.9	8.8	8.6	8.9	8.6	8.8	7.9	7.2	7.5	7.1	6.0	5.9	5.8
9. Social transfers in kind	5.8	8.1	8.4	7.6	7.1	7.8	7.7	7.4	8.2	8.5	7.7	7.3	7.0	7.1	8.5	8.4	8.4
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	8.0	7.9	8.0
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	6.0	6.1	6.0
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	10.6	10.6	10.6	10.6
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	1.0	1.0	1.0
14. Interest	1.6	3.4	2.5	1.6	1.4	1.3	0.8	0.7	0.7	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.8
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	0.5	0.4	0.4	0.4
16. Other current expenditure	1.6	1.2	1.2	1.2	1.2	0.8	0.9	1.9	1.4	1.5	1.9	2.1	2.4	1.9	1.9	1.9	2.0
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	30.5	29.4	29.7	29.7	29.8
18. Gross saving	2.3	0.5	2.6	3.3	3.7	2.8	4.4	3.7	1.5	-2.8	-0.7	1.8	2.0	2.8	2.7	2.0	2.1
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	0.6	0.8	0.6	0.6	0.6	0.6
20. Total revenue	32.1	32.6	32.9	31.7	32.2	32.3	33.1	35.4	33.4	31.8	33.0	33.7	33.4	32.8	33.1	32.3	32.6
21. Gross fixed capital formation	4.1	2.7	3.2	3.5	2.8	2.8	5.2	6.4	6.8	6.0	5.7	5.5	4.8	4.6	4.5	4.4	4.3
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	0.9	0.9	0.9
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	39.2	36.4	35.1	35.2	35.1	35.1
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	27.2	27.2	26.4	26.6
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	-5.5	-3.0	-2.2	-2.1	-2.8	-2.5

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	6.4	3.5	5.8	4.7	6.5
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	5.3	5.6	7.6
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	4.1	-3.9	5.0
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	4.1	-3.9	5.0
5. Other current revenue, including sales	25.8	70.5	51.6	10.2	37.3	2.8	32.8	38.1	21.8	-4.9	26.8	1.1	-3.0	16.5	11.2	4.2	6.2
6. Total current revenue	38.4	40.8	30.0	25.8	25.4	17.4	23.3	24.7	19.8	-6.0	7.3	8.5	3.8	6.0	6.1	2.5	6.3
7. Government consumption expenditure	42.6	36.0	21.7	42.0	16.9	29.0	16.9	20.2	29.9	0.0	-5.6	-1.7	5.9	4.4	7.9	3.7	4.7
8. Collective consumption	26.1	18.0	9.0	73.0	17.3	30.1	15.6	24.7	21.4	0.0	-6.3	-3.3	10.5	0.3	-10.0	2.5	3.5
9. Social transfers in kind	60.8	58.5	33.6	18.4	16.5	27.7	18.4	15.1	40.1	0.1	-4.9	0.0	1.4	8.8	25.6	4.5	5.5
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	5.6	3.0	6.9
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	13.5	6.5	3.8
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	4.7	5.4	5.4
13. Social transfers in kind via market producers	46.4	-27.6	167.4	11.0	367.6	22.0	11.0	24.9	27.5	-26.0	69.8	31.1	-23.3	11.5	8.3	4.9	4.7
14. Interest	69.0	26.6	-7.4	-15.6	13.0	4.7	-23.0	3.0	23.7	109.2	4.4	13.4	14.8	6.8	5.5	7.4	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	-29.5	-11.0	7.0	10.0
16. Other current expenditure 1)	-0.8	0.7	0.0	0.0	0.0	-0.4	0.1	1.0	-0.5	0.0	0.4	0.2	0.3	-0.5	0.0	0.0	0.1
17. Total current expenditure	44.7	37.2	21.8	22.4	23.8	21.1	17.2	28.2	28.1	7.3	0.9	0.2	3.1	3.2	6.5	5.1	5.8
18. Gross saving 1)	-1.4	0.9	2.1	0.7	0.4	-0.9	1.6	-0.7	-2.2	-4.3	2.0	2.6	0.2	0.8	-0.1	-0.8	0.2
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	-4.0	48.6	-19.5	4.5	7.0	7.0
20. Total revenue	37.1	40.6	30.0	25.7	26.8	17.2	22.5	29.1	18.0	-7.3	8.5	8.2	4.6	5.4	6.1	2.6	6.3
21. Gross fixed capital formation	41.0	15.6	52.8	40.8	-0.3	18.5	119.7	47.4	34.0	-13.6	-0.9	1.4	-6.8	1.1	5.1	2.3	2.2
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	-0.2	0.0	0.0
23. Total expenditure	44.7	36.8	24.6	24.1	25.7	16.9	26.2	30.9	27.3	1.6	1.9	4.7	-2.0	3.4	5.6	4.8	5.4
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	4.1	5.1	2.2	6.3
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	1.2	2.5	0.7	0.1	-0.7	0.3

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	5.5	3.0	2.2	2.1	2.8	2.5
2. Interest payments (% of GDP)	3.9	3.4	2.5	1.6	1.4	1.3	0.8	0.7	0.7	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.8
3. Implicit interest rate 2)	26.7	22.2	12.3	8.4	8.4	8.1	6.3	7.0	6.9	11.1	6.8	5.7	5.4	5.0	4.8	4.8	4.7
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	7.1	5.2	5.1	5.4
(% 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	5.5	3.0	2.2	2.1	2.8	2.5
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	-2.5	-1.9	-1.9	-2.1
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	0.5	2.0	0.8	1.3	0.2	0.2
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	3.9	1.2	0.5	0.4	1.0	0.7
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	-0.7	-0.1	-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	0.5	2.0	0.8	1.3	0.2	0.2
(% 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	0.5	1.5	1.0	0.6
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	37.9	39.4	40.4	41.1

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

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

3) Line 7 = line 10.

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

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

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

	1995	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	837	860	904	956
2. Current taxes on income and wealth	355	486	475	510	554	608	654	664	635	608	640	645	642	670	675	708	742
3. Social contributions	112	123	109	113	117	111	107	116	123	124	157	169	172	177	183	191	200
4. Of which actual social contributions	102	120	106	110	113	108	103	112	119	119	148	160	163	168	174	181	189
5. Other current revenue, including sales	188	172	176	181	187	204	211	239	254	243	249	259	259	262	252	257	267
6. Total current revenue	1060	1345	1350	1415	1484	1578	1655	1744	1769	1720	1828	1875	1890	1947	1971	2061	2165
7. Government consumption expenditure	481	613	655	688	701	723	762	793	833	861	886	921	955	990	1030	1071	1114
8. Collective consumption	147	173	181	189	193	196	206	213	227	239	246	257	271	279	290	300	312
9. Social transfers in kind	334	440	473	500	508	526	555	581	607	622	640	664	684	711	740	771	802
10. Compensation of employees	254	311	328	350	362	371	388	405	420	421	430	442	461	476	496	517	539
11. Intermediate consumption	178	204	215	220	223	232	248	256	273	286	295	306	311	320	323	332	340
12. Social transfers other than in kind	324	369	388	416	426	435	447	449	462	488	492	492	516	539	547	559	578
13. Social transfers in kind via market producers	38	62	71	74	73	76	81	86	93	103	113	120	125	132	136	141	146
14. Interest	96	64	74	57	48	51	51	55	53	38	36	40	33	31	30	32	42
15. Subsidies	66	34	37	39	38	41	45	47	49	51	55	60	62	63	65	66	68
16. Other current expenditure	133	163	164	180	192	199	202	201	209	209	250	252	256	271	280	291	301
17. Total current expenditure	1089	1208	1276	1337	1363	1405	1461	1499	1560	1596	1671	1712	1762	1833	1877	1938	2012
18. Gross saving	-29	137	74	78	122	173	194	245	209	124	157	162	128	113	94	123	153
19. Capital transfers received	5	5	6	5	5	6	4	3	3	3	3	3	14	13	1	1	1
20. Total revenue	1064	1350	1356	1421	1490	1585	1659	1747	1771	1723	1831	1878	1904	1959	1972	2062	2166
21. Gross fixed capital formation	97	103	112	112	115	119	128	135	144	148	159	162	168	169	181	190	199
22. Other capital expenditure	11	3	6	6	3	7	2	3	1	2	2	7	8	7	7	7	7
23. Total expenditure	1196	1314	1394	1456	1481	1532	1591	1637	1705	1746	1832	1881	1938	2010	2065	2135	2219
24. Tax burden	869	1176	1178	1237	1301	1376	1446	1507	1517	1477	1576	1613	1627	1680	1714	1799	1894
25. Net lending (+) or net borrowing (-)	-132	36	-38	-35	9	53	68	110	66	-24	-1	-3	-34	-50	-93	-73	-53

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	22.2	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	17.7	17.3	17.4	17.4
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	4.2	4.4	4.4	4.4	4.4	4.4	4.4
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	6.9	6.5	6.3	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	50.5	50.6	50.8
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	26.4	26.3	26.1
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	7.4	7.4	7.4	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	18.9	18.8
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	8.3	8.2	8.0
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	14.0	13.7	13.6
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	3.4
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	0.8	0.8	1.0
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	1.6	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	7.1
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	48.1	47.6	47.2
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	2.4	3.0	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	0.0	0.0	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	50.5	50.7	50.8
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	4.6	4.7	4.7
22. Other capital expenditure	0.6	0.1	0.2	0.2	0.1	0.3	0.1	0.1	0.0	0.1	0.0	0.2	0.2	0.2	0.2	0.2	0.2
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	53.2	52.9	52.5	52.1
24. Tax burden	46.1	47.5	45.8	46.2	46.4	47.3	46.6	45.7	44.8	44.9	44.8	44.1	44.2	44.5	43.9	44.2	44.5
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	-1.3	-2.4	-1.8	-1.2

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	2.5	2.8	5.1	5.7
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	0.7	4.9	4.9
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	3.0	3.4	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	24.5	8.0	1.6	3.1	3.4	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	1.1	-3.8	2.2	3.6
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	1.2	4.6	5.1
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	3.6	4.0	4.0	3.9
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	2.9	3.8	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	3.9	4.1	4.2	4.0
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	4.2	4.2	4.2
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	3.1	0.9	2.8	2.3
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	1.3	2.2	3.4
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	3.3	3.4	3.4
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	-5.6	-3.5	8.5	29.0
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	2.2	2.1	2.3	2.3
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	0.0	-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	2.4	3.3	3.8
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	-0.5	-0.6	0.6	0.6
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	-5.5	-90.0	-20.1	-20.1
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	2.9	0.6	4.6	5.0
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	0.7	6.9	5.1	5.1
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	0.0	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	3.7	2.7	3.4	3.9
24. Tax burden	7.4	-0.3	0.2	5.0	5.2	5.8	5.0	4.3	0.6	-2.6	6.7	2.4	0.9	3.3	2.0	4.9	5.3
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	-1.0	0.6	0.6

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	1.3	2.4	1.8	1.2
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	0.8	0.8	1.0
3. Implicit interest rate 2)	:	5.3	5.8	4.4	3.6	3.8	3.6	4.1	4.2	3.1	2.7	3.1	2.5	2.3	2.0	2.1	2.6
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	2.5	3.4	4.2	4.7
(% 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	1.3	2.4	1.8	1.2
6. Contribution of nominal GDP growth	:	-2.0	-1.9	-2.0	-2.2	-1.7	-3.0	-2.6	-1.0	1.1	-2.7	-1.4	-0.3	-0.9	-1.3	-1.6	-1.8
7. Stock-flow adjustment 3)	:	4.0	-1.6	-0.1	1.3	3.8	0.1	1.0	1.5	1.7	-1.0	0.6	-0.4	1.7	0.7	-0.5	-0.1
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	0.5	1.6	1.0	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	-0.5	-0.8	-0.8
10. Stock-flow adjustment 3)	:	4.0	-1.6	-0.1	1.3	3.8	0.1	1.0	1.5	1.7	-1.0	0.6	-0.4	1.7	0.7	-0.5	-0.1
(% of GDP)																	
11. Change in gross debt 5)	:	0.5	-2.0	-0.8	-1.2	0.3	-5.0	-4.9	-1.5	3.6	-3.6	-0.6	0.3	2.2	1.8	-0.3	-0.6
12. Level of gross debt (end of year)	69.9	51.8	49.9	49.1	47.9	48.2	43.2	38.2	36.8	40.3	36.7	36.1	36.4	38.6	40.3	40.1	39.4

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	133.4	169.2	178.0	176.0	165.1	189.6	204.9	210.8	220.0	230.4	243.5	256.0
2. Current taxes on income and wealth	:	:	:	95.0	109.7	160.5	223.0	232.0	241.0	219.7	228.1	237.7	233.8	240.5	242.9	250.4	258.6
3. Social contributions	:	:	:	42.1	54.0	74.4	111.0	116.0	122.4	120.5	123.7	128.0	131.4	134.8	138.9	144.0	149.6
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	129.7	134.4	139.5
5. Other current revenue, including sales	:	:	:	19.8	22.3	29.5	50.1	55.1	59.3	59.9	57.2	55.2	56.7	76.2	74.1	75.4	80.5
6. Total current revenue	:	:	:	227.9	282.0	397.8	553.3	581.0	598.7	565.4	598.6	625.8	632.6	671.5	686.2	713.3	744.6
7. Government consumption expenditure	:	:	:	109.5	140.5	178.9	285.5	296.7	316.4	330.8	337.7	338.2	344.9	348.1	354.6	359.9	364.9
8. Collective consumption	:	:	:	47.3	57.6	75.8	112.8	115.4	122.4	124.2	126.0	124.9	129.1	131.4	131.8	133.8	136.1
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	216.7	222.8	226.1	228.8
10. Compensation of employees	:	:	:	65.2	78.2	95.6	152.6	157.4	161.4	166.4	172.3	171.1	171.4	167.4	165.9	166.0	168.1
11. Intermediate consumption	:	:	:	42.4	62.8	86.7	151.7	160.1	175.6	186.8	187.4	185.5	188.6	196.5	204.0	209.1	213.3
12. Social transfers other than in kind	:	:	:	67.3	110.3	123.3	167.4	178.9	191.1	212.1	221.7	229.4	242.3	247.8	252.7	257.0	260.7
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	49.6	48.5	49.4	50.0
15. Subsidies	:	:	:	3.9	4.5	4.3	8.9	9.1	9.1	9.6	9.2	8.0	9.4	9.1	9.5	9.6	9.8
16. Other current expenditure	:	:	:	11.1	17.6	27.4	40.2	41.5	42.3	46.1	49.1	46.3	46.5	48.6	49.2	49.4	49.9
17. Total current expenditure	:	:	:	210.8	299.5	363.7	549.3	579.9	613.5	649.1	685.0	691.9	706.5	719.0	729.9	740.4	751.8
18. Gross saving	:	:	:	17.1	-17.5	34.1	4.0	1.1	-14.8	-83.8	-86.5	-66.1	-73.9	-47.4	-43.7	-27.2	-7.3
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	6.1	6.6	7.0
20. Total revenue	:	:	:	229.6	283.8	400.5	558.2	586.5	625.1	570.7	602.1	629.5	636.4	677.5	692.3	719.8	751.6
21. Gross fixed capital formation	:	:	:	17.8	19.0	18.3	36.4	38.5	46.6	50.8	50.5	47.8	47.2	46.5	48.1	50.3	53.4
22. Other capital expenditure	:	:	:	11.7	9.3	6.3	13.0	12.0	42.0	31.0	16.6	12.1	20.0	11.4	12.3	12.6	13.2
23. Total expenditure	:	:	:	240.3	327.7	388.3	598.7	630.5	702.1	730.9	752.1	751.8	773.7	776.8	790.3	803.4	818.4
24. Tax burden	:	:	:	208.2	260.8	364.3	501.4	523.8	558.2	502.2	536.7	566.7	572.7	593.0	610.4	636.1	662.3
25. Net lending (+) or net borrowing (-)	:	:	:	-10.7	-43.9	12.2	-40.5	-44.0	-77.0	-160.2	-150.0	-122.3	-137.3	-99.3	-97.9	-83.6	-66.8

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	11.1	12.2	12.7	12.7	12.8	12.8	13.0	13.1
2. Current taxes on income and wealth	:	:	:	15.4	14.0	15.7	15.9	15.7	15.9	14.8	14.6	14.7	14.1	14.0	13.5	13.3	13.2
3. Social contributions	:	:	:	6.8	6.9	7.3	7.9	7.8	8.1	8.1	7.9	7.9	7.9	7.7	7.7	7.7	7.6
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	7.2	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	4.1	4.0	4.1
6. Total current revenue	:	:	:	37.0	36.0	38.9	39.4	39.2	39.4	38.1	38.4	38.7	38.2	39.2	38.1	38.0	38.0
7. Government consumption expenditure	:	:	:	17.8	17.9	17.5	20.3	20.0	20.8	22.3	21.7	20.9	20.8	20.3	19.7	19.2	18.6
8. Collective consumption	:	:	:	7.7	7.4	7.4	8.0	7.8	8.1	8.4	8.1	7.7	7.8	7.7	7.3	7.1	6.9
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	12.6	12.4	12.0	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	9.8	9.2	8.8	8.6
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	11.1	10.9
12. Social transfers other than in kind	:	:	:	10.9	14.1	12.0	11.9	12.1	12.6	14.3	14.2	14.2	14.6	14.5	14.0	13.7	13.3
13. Social transfers in kind via market producers	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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	2.6	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	0.5	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	2.7	2.6	2.5
17. Total current expenditure	:	:	:	34.2	38.3	35.5	39.1	39.2	40.4	43.8	44.0	42.8	42.7	42.0	40.6	39.4	38.4
18. Gross saving	:	:	:	2.8	-2.2	3.3	0.3	0.1	-1.0	-5.7	-5.5	-4.1	-4.5	-2.8	-2.4	-1.4	-0.4
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	0.4
20. Total revenue	:	:	:	37.3	36.2	39.1	39.8	39.6	41.2	38.5	38.6	38.9	38.4	39.5	38.5	38.3	38.3
21. Gross fixed capital formation	:	:	:	2.9	2.4	1.8	2.6	2.6	3.1	3.4	3.2	3.0	2.9	2.7	2.7	2.7	2.7
22. Other capital expenditure	:	:	:	1.9	1.2	0.6	0.9	0.8	2.8	2.1	1.1	0.7	1.2	0.7	0.7	0.7	0.7
23. Total expenditure	:	:	:	39.0	41.9	37.9	42.7	42.6	46.2	49.3	48.3	46.5	46.7	45.3	43.9	42.8	41.8
24. Tax burden	:	:	:	33.8	33.3	35.6	35.7	35.4	36.8	33.9	34.4	35.0	34.6	34.6	33.9	33.9	33.8
25. Net lending (+) or net borrowing (-)	:	:	:	-1.7	-5.6	1.2	-2.9	-3.0	-5.1	-10.8	-9.6	-7.6	-8.3	-5.8	-5.4	-4.4	-3.4

Table 29C

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	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	-6.2	14.8	8.1	2.9	4.4	4.7	5.7	5.1
2. Current taxes on income and wealth	:	:	:	:	10.7	7.6	10.6	4.0	3.9	-8.8	3.8	4.2	-1.6	2.9	1.0	3.1	3.3
3. Social contributions	:	:	:	:	5.0	6.9	5.4	4.6	5.5	-1.6	2.7	3.5	2.6	2.6	3.0	3.7	3.9
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	3.5	3.6	3.8
5. Other current revenue, including sales	:	:	:	:	3.1	5.7	11.1	9.9	7.8	1.0	-4.6	-3.5	2.7	34.6	-2.9	1.8	6.7
6. Total current revenue	:	:	:	:	7.7	6.7	8.0	5.0	3.1	-5.6	5.9	4.6	1.1	6.2	2.2	3.9	4.4
7. Government consumption expenditure	:	:	:	:	4.0	6.9	6.4	3.9	6.6	4.5	2.1	0.2	2.0	0.9	1.9	1.5	1.4
8. Collective consumption	:	:	:	:	3.7	7.4	4.1	2.3	6.1	1.5	1.4	-0.9	3.4	1.8	0.3	1.5	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	0.5	2.8	1.5	1.2
10. Compensation of employees	:	:	:	:	3.1	6.3	5.9	3.1	2.6	3.1	3.6	-0.7	0.2	-2.3	-0.9	0.1	1.3
11. Intermediate consumption	:	:	:	:	5.8	8.6	9.0	5.5	9.6	6.4	0.3	-1.0	1.7	4.2	3.8	2.5	2.0
12. Social transfers other than in kind	:	:	:	:	4.0	3.2	3.5	6.9	6.9	11.0	4.6	3.5	5.7	2.2	2.0	1.7	1.4
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	2.6	-2.1	1.8	1.3
15. Subsidies	:	:	:	:	-6.6	6.8	20.4	2.4	0.0	6.3	-4.1	-13.3	16.8	-2.8	4.6	1.2	1.7
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	-0.1	-0.1	-0.1
17. Total current expenditure	:	:	:	:	5.3	5.9	5.9	5.6	5.8	5.8	5.5	1.0	2.1	1.8	1.5	1.4	1.5
18. Gross saving 1)	:	:	:	:	0.8	0.3	0.8	-0.2	-1.0	-4.7	0.1	1.5	-0.4	1.7	0.3	1.0	1.1
19. Capital transfers received	:	:	:	:	-3.2	19.6	-1.7	10.5	384.5	-79.7	-33.7	4.1	1.6	58.7	2.7	7.1	7.3
20. Total revenue	:	:	:	:	7.6	6.8	7.9	5.1	6.6	-8.7	5.5	4.6	1.1	6.5	2.2	4.0	4.4
21. Gross fixed capital formation	:	:	:	:	-1.4	2.3	78.5	5.7	21.1	8.9	-0.5	-5.4	-1.3	-1.5	3.4	4.6	6.1
22. Other capital expenditure 1)	:	:	:	:	0.1	0.0	-0.9	-0.1	2.0	-0.7	-1.0	-0.3	0.5	-0.5	0.0	0.0	0.0
23. Total expenditure	:	:	:	:	5.2	5.7	6.2	5.3	11.4	4.1	2.9	0.0	2.9	0.4	1.7	1.7	1.9
24. Tax burden	:	:	:	:	8.5	6.8	7.9	4.5	6.6	-10.0	6.9	5.6	1.1	3.6	2.9	4.2	4.1
25. Net lending (+) or net borrowing (-)	:	:	:	:	0.8	0.4	0.6	-0.1	-2.1	-5.7	1.2	2.1	-0.7	2.5	0.4	1.0	1.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1. Net borrowing (% of GDP) 1)	5.6	-0.4	2.0	3.4	3.6	3.5	2.9	3.0	5.1	10.8	9.6	7.6	8.3	5.8	5.4	4.4	3.4
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	2.6	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	3.6	3.5	3.2	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	5.0	4.5	4.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.6	-0.4	2.0	3.4	3.6	3.5	2.9	3.0	5.1	10.8	9.6	7.6	8.3	5.8	5.4	4.4	3.4
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	-4.2	-3.8	-3.7
7. Stock-flow adjustment 3)	1.2	-1.0	-0.5	0.2	1.2	0.0	0.3	0.3	4.0	2.2	4.2	0.7	-2.4	-1.5	0.5	-0.1	0.6
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.3	-2.7	0.1	1.5	1.7	1.5	0.8	0.7	2.8	8.9	6.7	4.4	5.4	2.9	2.7	1.8	0.9
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	-1.5	-1.2	-1.1
10. Stock-flow adjustment 3)	1.2	-1.0	-0.5	0.2	1.2	0.0	0.3	0.3	4.0	2.2	4.2	0.7	-2.4	-1.5	0.5	-0.1	0.6
(% of GDP)																	
11. Change in gross debt 5)	4.8	-2.9	-0.3	1.4	2.9	1.4	0.9	1.1	8.0	14.3	10.6	5.4	4.0	1.4	1.8	0.5	0.3
12. Level of gross debt (end of year)	48.3	36.2	35.9	37.3	40.2	41.5	42.5	43.6	51.6	65.9	76.4	81.9	85.8	87.2	89.0	89.5	89.9

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 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	1642	1717	1781	1805	1870	1933	2007
2. Current taxes on income and wealth	1543	1613	1694	1737	1779	1840	1899
3. Social contributions	1700	1755	1801	1826	1874	1909	1959
4. Of which actual social contributions	1569	1624	1667	1691	1736	1769	1816
5. Other current revenue, including sales	629	648	661	694	702	718	736
6. Total current revenue	5514	5734	5938	6062	6225	6399	6600
7. Government consumption expenditure	2749	2766	2823	2847	2912	2970	3036
8. Collective consumption	1041	1043	1067	1075	1094	1115	1138
9. Social transfers in kind	1708	1723	1756	1772	1817	1854	1898
10. Compensation of employees	1390	1391	1406	1407	1429	1450	1479
11. Intermediate consumption	838	838	864	871	897	924	944
12. Social transfers other than in kind	2088	2118	2198	2238	2304	2366	2418
13. Social transfers in kind via market producers	566	577	587	603	621	641	662
14. Interest	341	380	385	364	360	364	374
15. Subsidies	167	165	165	166	184	189	197
16. Other current expenditure	346	348	360	380	381	388	399
17. Total current expenditure	5735	5818	5965	6029	6177	6322	6473
18. Gross saving	-221	-83	-27	33	48	77	127
19. Capital transfers received	51	60	59	68	64	65	66
20. Total revenue	5565	5794	5997	6131	6289	6464	6666
21. Gross fixed capital formation	448	428	409	398	411	416	425
22. Other capital expenditure	200	140	192	140	125	119	114
23. Total expenditure	6383	6386	6566	6567	6713	6857	7012
24. Tax burden	4786	4992	5177	5272	5438	5595	5776
25. Net lending (+) or net borrowing (-)	-818	-591	-569	-437	-424	-393	-346

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	12.8	13.0	13.3	13.3	13.4	13.5	13.5
2. Current taxes on income and wealth	12.1	12.2	12.6	12.8	12.8	12.8	12.8
3. Social contributions	13.3	13.3	13.4	13.5	13.5	13.3	13.2
4. Of which actual social contributions	12.3	12.3	12.4	12.5	12.5	12.3	12.2
5. Other current revenue, including sales	4.9	4.9	4.9	5.1	5.0	5.0	4.9
6. Total current revenue	43.1	43.5	44.2	44.8	44.7	44.6	44.4
7. Government consumption expenditure	21.5	21.0	21.0	21.0	20.9	20.7	20.4
8. Collective consumption	8.1	7.9	7.9	7.9	7.9	7.8	7.6
9. Social transfers in kind	13.4	13.1	13.1	13.1	13.1	12.9	12.8
10. Compensation of employees	10.9	10.6	10.5	10.4	10.3	10.1	9.9
11. Intermediate consumption	6.6	6.4	6.4	6.4	6.4	6.4	6.3
12. Social transfers other than in kind	16.3	16.1	16.4	16.5	16.5	16.5	16.3
13. Social transfers in kind via market producers	4.4	4.4	4.4	4.5	4.5	4.5	4.5
14. Interest	2.7	2.9	2.9	2.7	2.6	2.5	2.5
15. Subsidies	1.3	1.3	1.2	1.2	1.3	1.3	1.3
16. Other current expenditure	2.7	2.6	2.7	2.8	2.7	2.7	2.7
17. Total current expenditure	44.8	44.2	44.4	44.6	44.4	44.0	43.5
18. Gross saving	-1.7	-0.6	-0.2	0.2	0.3	0.5	0.9
19. Capital transfers received	0.4	0.5	0.4	0.5	0.5	0.5	0.4
20. Total revenue	43.5	44.0	44.6	45.3	45.2	45.0	44.8
21. Gross fixed capital formation	3.5	3.3	3.0	2.9	3.0	2.9	2.9
22. Other capital expenditure	1.6	1.1	1.4	1.0	0.9	0.8	0.8
23. Total expenditure	49.9	48.5	48.9	48.5	48.2	47.8	47.1
24. Tax burden	37.4	37.9	38.5	39.0	39.1	39.0	38.8
25. Net lending (+) or net borrowing (-)	-6.4	-4.5	-4.2	-3.2	-3.0	-2.7	-2.3

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	4.6	3.7	1.3	3.6	3.3	3.8
2. Current taxes on income and wealth	4.6	5.0	2.5	2.4	3.4	3.2
3. Social contributions	3.2	2.6	1.4	2.6	1.9	2.6
4. Of which actual social contributions	3.5	2.7	1.4	2.7	1.9	2.6
5. Other current revenue, including sales	3.0	2.0	4.9	1.2	2.2	2.6
6. Total current revenue	4.0	3.5	2.1	2.7	2.8	3.1
7. Government consumption expenditure	0.6	2.1	0.8	2.3	2.0	2.2
8. Collective consumption	0.2	2.3	0.7	1.8	1.9	2.1
9. Social transfers in kind	0.9	1.9	0.9	2.5	2.0	2.3
10. Compensation of employees	0.1	1.1	0.1	1.6	1.4	2.0
11. Intermediate consumption	0.1	3.0	0.9	3.0	3.1	2.1
12. Social transfers other than in kind	1.5	3.8	1.8	3.0	2.7	2.2
13. Social transfers in kind via market producers	2.0	1.7	2.7	3.0	3.3	3.3
14. Interest	11.4	1.5	-5.4	-1.1	1.1	2.7
15. Subsidies	-1.4	-0.1	0.8	10.7	3.1	3.9
16. Other current expenditure 1)	-0.1	0.0	0.1	-0.1	0.0	0.0
17. Total current expenditure	1.4	2.5	1.1	2.4	2.4	2.4
18. Gross saving 1)	1.1	0.4	0.4	0.1	0.2	0.3
19. Capital transfers received	17.7	-1.3	15.4	-6.7	2.0	0.6
20. Total revenue	4.1	3.5	2.2	2.6	2.8	3.1
21. Gross fixed capital formation	-4.4	-4.4	-2.7	3.3	1.2	2.1
22. Other capital expenditure 1)	-0.5	0.4	-0.4	-0.1	-0.1	-0.1
23. Total expenditure	0.0	2.8	0.0	2.2	2.2	2.3
24. Tax burden	4.3	3.7	1.8	3.2	2.9	3.2
25. Net lending (+) or net borrowing (-)	1.9	0.3	1.0	0.2	0.3	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)	6.4	4.5	4.2	3.2	3.0	2.7	2.3
2. Interest payments (% of GDP)	2.7	2.9	2.9	2.7	2.6	2.5	2.5
3. Implicit interest rate 2)	:	3.8	3.6	3.2	3.1	3.0	2.9
4. Nominal GDP growth rate	4.4	3.0	2.0	0.7	2.9	3.1	3.7
(% of GDP)							
Budgetary constraint based on the deficit							
5. Deficit (net borrowing) 1)	6.4	4.5	4.2	3.2	3.0	2.7	2.3
6. Contribution of nominal GDP growth	:	-2.3	-1.6	-0.6	-2.5	-2.7	-3.1
7. Stock-flow adjustment 3)	:	0.7	1.0	-0.5	0.4	0.2	0.1
Budgetary constraint based on the primary deficit							
8. Primary deficit 4)	3.7	1.6	1.4	0.5	0.5	0.2	-0.2
9. Snow-ball effect	:	0.6	1.3	2.1	0.1	-0.1	-0.6
10. Stock-flow adjustment 3)	:	0.7	1.0	-0.5	0.4	0.2	0.1
(% of GDP)							
11. Change in gross debt 5)	:	3.0	3.6	2.2	0.9	0.2	-0.7
12. Level of gross debt (end of year)	78.4	81.3	85.0	87.1	88.1	88.3	87.6

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.

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http://ec.europa.eu/economy_finance/db_indicators/gen_gov_data/time_series/index_en.htm

