

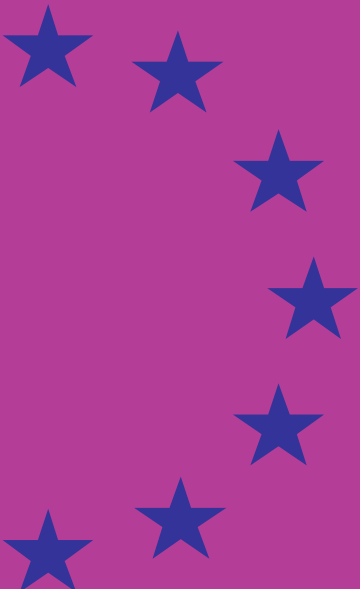


GENERAL GOVERNMENT DATA

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

AUTUMN 2015



European Commission

Directorate-General for Economic and Financial Affairs

General Government Data

General Government Revenue, Expenditure, Balances and Gross Debt

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Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2014 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2015 - 2017 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2015.

GENERAL GOVERNMENT DATA is organised in two parts. Part I shows, for each Member State, the figures of the government revenue and expenditure account. The methodological reference is the European System of National and Regional Accounts (ESA 2010)

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

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

PART I: TABLES BY COUNTRY

- | | | | |
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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.*

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

B: *As percentage of GDP at market prices*

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	2017
1. Taxes on production and imports	:	:	:	:	25.7	33.5	41.8	43.7	44.3	43.5	46.7	48.2	50.7	51.0	51.8	52.7	55.7	57.4
2. Current taxes on income and wealth	:	:	:	:	33.7	42.8	52.7	54.7	57.1	52.1	55.7	59.7	62.5	65.8	66.8	68.1	69.1	71.0
3. Social contributions	:	:	:	:	33.8	39.9	49.8	52.9	55.9	57.3	58.7	61.8	64.3	66.2	66.9	67.9	67.6	69.4
4. Of which actual social contributions	:	:	:	:	29.6	34.7	43.0	45.7	48.4	49.4	50.5	53.0	55.1	56.6	57.1	58.0	57.5	59.0
5. Other current revenue, including sales	:	:	:	:	7.3	8.9	12.3	12.8	14.3	14.6	16.2	17.9	18.7	19.4	18.7	18.6	18.7	19.3
6. Total current revenue	:	:	:	:	100.5	125.1	156.5	164.1	171.5	167.6	177.2	187.7	196.2	202.4	204.2	207.4	211.2	217.2
7. Government consumption expenditure	:	:	:	:	44.7	53.9	71.5	74.4	79.9	83.8	86.0	90.1	94.0	95.7	97.8	98.8	100.2	102.5
8. Collective consumption	:	:	:	:	18.2	21.6	27.4	28.4	30.1	31.2	31.2	32.4	33.9	34.4	35.1	36.0	36.2	36.7
9. Social transfers in kind	:	:	:	:	26.6	32.3	44.1	46.0	49.7	52.6	54.8	57.8	60.1	61.3	62.7	62.8	64.0	65.8
10. Compensation of employees	:	:	:	:	24.4	28.8	38.0	39.6	41.9	43.7	44.9	46.8	48.6	50.1	50.9	51.1	51.5	52.6
11. Intermediate consumption	:	:	:	:	7.5	9.4	12.9	12.9	14.0	15.0	15.2	15.9	16.7	17.0	17.4	17.7	18.3	18.8
12. Social transfers other than in kind	:	:	:	:	32.9	37.2	48.3	50.8	54.1	58.2	59.7	62.2	65.4	68.3	69.4	71.0	72.2	74.0
13. Social transfers in kind via market producers	:	:	:	:	12.1	15.3	21.5	22.7	25.0	26.7	27.7	29.4	30.7	31.2	32.0	32.8	33.6	34.6
14. Interest	:	:	:	:	18.9	17.2	13.4	13.7	14.0	13.3	13.2	13.6	13.8	13.1	12.6	11.9	11.6	11.7
15. Subsidies	:	:	:	:	3.7	4.3	8.0	9.3	10.3	10.7	12.4	13.4	13.4	13.7	13.8	13.8	13.7	14.0
16. Other current expenditure	:	:	:	:	4.0	4.8	6.4	6.0	6.5	7.7	7.7	8.0	8.3	8.5	8.3	8.5	9.1	8.8
17. Total current expenditure	:	:	:	:	103.7	117.1	148.4	155.0	165.8	175.4	180.8	189.3	196.9	201.8	204.3	206.8	210.0	214.5
18. Gross saving	:	:	:	:	-3.1	8.0	8.1	9.1	5.7	-7.8	-3.5	-1.6	-0.7	0.6	-0.2	0.6	1.2	2.8
19. Capital transfers received	:	:	:	:	0.9	1.3	2.4	2.4	2.5	2.4	2.8	3.0	3.9	4.5	4.1	4.2	4.1	4.2
20. Total revenue	:	:	:	:	101.5	126.5	158.9	166.5	174.1	170.0	180.1	190.7	200.1	206.9	208.3	211.7	215.3	221.5
21. Gross fixed capital formation	:	:	:	:	4.9	6.3	6.4	7.0	7.4	8.1	8.4	9.3	9.6	9.3	9.6	10.0	10.2	11.0
22. Other capital expenditure	:	:	:	:	2.3	3.3	3.2	4.2	4.7	5.3	5.4	7.7	9.6	7.3	6.8	6.1	6.0	6.0
23. Total expenditure	:	:	:	:	110.9	126.7	158.0	166.3	178.0	188.8	194.5	206.3	216.1	218.3	220.8	222.8	226.1	231.5
24. Tax burden	:	:	:	:	90.7	113.3	140.9	147.8	153.7	148.5	156.7	165.1	173.0	178.6	180.9	184.0	187.6	192.9
25. Net lending (+) or net borrowing (-)	:	:	:	:	-9.4	-0.2	1.0	0.2	-3.9	-18.8	-14.5	-15.6	-16.1	-11.4	-12.5	-11.2	-10.8	-10.0

Table 1B

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

Belgium

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

	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	12.2	13.0	12.8	12.7	12.5	12.5	12.8	12.7	13.1	13.0	12.9	12.9	13.3	13.3
2. Current taxes on income and wealth	:	:	:	:	15.9	16.6	16.1	15.9	16.1	14.9	15.3	15.8	16.1	16.7	16.7	16.6	16.5	16.4
3. Social contributions	:	:	:	:	16.0	15.4	15.2	15.3	15.8	16.4	16.1	16.3	16.6	16.9	16.7	16.6	16.1	16.1
4. Of which actual social contributions	:	:	:	:	14.0	13.4	13.2	13.3	13.7	14.2	13.8	14.0	14.2	14.4	14.3	14.1	13.7	13.7
5. Other current revenue, including sales	:	:	:	:	3.5	3.5	3.8	3.7	4.0	4.2	4.4	4.7	4.8	4.9	4.7	4.5	4.5	4.5
6. Total current revenue	:	:	:	:	47.5	48.5	47.9	47.6	48.4	48.1	48.5	49.5	50.6	51.5	51.0	50.6	50.3	50.3
7. Government consumption expenditure	:	:	:	:	21.1	20.9	21.9	21.6	22.6	24.0	23.6	23.8	24.3	24.4	24.4	24.1	23.9	23.7
8. Collective consumption	:	:	:	:	8.6	8.4	8.4	8.2	8.5	9.0	8.6	8.5	8.8	8.8	8.8	8.8	8.6	8.5
9. Social transfers in kind	:	:	:	:	12.5	12.5	13.5	13.3	14.0	15.1	15.0	15.2	15.5	15.6	15.7	15.3	15.2	15.2
10. Compensation of employees	:	:	:	:	11.5	11.1	11.6	11.5	11.8	12.5	12.3	12.3	12.5	12.7	12.7	12.5	12.3	12.2
11. Intermediate consumption	:	:	:	:	3.6	3.7	3.9	3.7	4.0	4.3	4.2	4.2	4.3	4.3	4.4	4.3	4.4	4.4
12. Social transfers other than in kind	:	:	:	:	15.6	14.4	14.8	14.7	15.3	16.7	16.4	16.4	16.9	17.4	17.3	17.3	17.2	17.1
13. Social transfers in kind via market producers	:	:	:	:	5.7	5.9	6.6	6.6	7.1	7.7	7.6	7.8	7.9	7.9	8.0	8.0	8.0	8.0
14. Interest	:	:	:	:	9.0	6.7	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.1	2.9	2.8	2.7
15. Subsidies	:	:	:	:	1.8	1.7	2.4	2.7	2.9	3.1	3.4	3.5	3.4	3.5	3.4	3.4	3.3	3.2
16. Other current expenditure	:	:	:	:	1.9	1.8	2.0	1.7	1.8	2.2	2.1	2.1	2.1	2.2	2.1	2.1	2.2	2.0
17. Total current expenditure	:	:	:	:	49.0	45.4	45.4	45.0	46.8	50.3	49.5	49.9	50.8	51.4	51.0	50.4	50.0	49.7
18. Gross saving	:	:	:	:	-1.5	3.1	2.5	2.6	1.6	-2.2	-1.0	-0.4	-0.2	0.2	0.0	0.2	0.3	0.6
19. Capital transfers received	:	:	:	:	0.4	0.5	0.7	0.7	0.7	0.7	0.8	0.8	1.0	1.1	1.0	1.0	1.0	1.0
20. Total revenue	:	:	:	:	47.9	49.0	48.7	48.3	49.2	48.8	49.3	50.3	51.6	52.7	52.0	51.6	51.3	51.3
21. Gross fixed capital formation	:	:	:	:	2.3	2.4	2.0	2.0	2.1	2.3	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.5
22. Other capital expenditure	:	:	:	:	1.1	1.3	1.0	1.2	1.3	1.5	1.5	2.0	2.5	1.8	1.7	1.5	1.4	1.4
23. Total expenditure	:	:	:	:	52.4	49.1	48.4	48.2	50.3	54.1	53.3	54.4	55.8	55.6	55.1	54.3	53.9	53.6
24. Tax burden	:	:	:	:	42.9	43.9	43.1	42.9	43.4	42.6	42.9	43.5	44.6	45.5	45.2	44.9	44.7	44.7
25. Net lending (+) or net borrowing (-)	:	:	:	:	-4.4	-0.1	0.3	0.1	-1.1	-5.4	-4.0	-4.1	-4.1	-2.9	-3.1	-2.7	-2.6	-2.3

Table 1C

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

Belgium

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

	1976	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	:	4.4	4.6	4.6	1.1	-1.6	7.2	3.4	5.1	0.7	1.5	1.8	5.6	3.1
2. Current taxes on income and wealth	:	:	:	:	:	6.6	3.9	3.9	4.4	-8.7	6.8	7.3	4.7	5.2	1.6	1.9	1.4	2.7
3. Social contributions	:	:	:	:	:	2.9	4.7	6.2	5.8	2.5	2.4	5.2	4.1	3.0	1.0	1.5	-0.4	2.7
4. Of which actual social contributions	:	:	:	:	:	2.7	4.2	6.3	5.8	2.1	2.3	5.0	4.0	2.6	1.0	1.5	-0.8	2.6
5. Other current revenue, including sales	:	:	:	:	:	6.2	4.8	4.4	11.2	2.7	10.7	10.7	4.2	3.7	-3.6	-0.3	0.6	3.2
6. Total current revenue	:	:	:	:	:	4.8	4.4	4.9	4.5	-2.3	5.7	5.9	4.6	3.1	0.9	1.6	1.8	2.9
7. Government consumption expenditure	:	:	:	:	:	5.0	3.9	4.1	7.3	4.9	2.6	4.8	4.3	1.8	2.2	1.0	1.4	2.3
8. Collective consumption	:	:	:	:	:	6.0	4.0	3.8	6.0	3.7	0.1	3.5	4.9	1.4	2.0	2.5	0.7	1.3
9. Social transfers in kind	:	:	:	:	:	4.4	3.7	4.2	8.1	5.7	4.2	5.5	4.0	2.0	2.4	0.2	1.8	2.8
10. Compensation of employees	:	:	:	:	:	3.6	4.4	4.3	5.7	4.4	2.7	4.1	3.9	3.0	1.7	0.4	0.7	2.1
11. Intermediate consumption	:	:	:	:	:	4.6	3.0	0.4	8.4	7.1	1.0	4.6	5.3	1.5	2.8	1.2	3.4	3.0
12. Social transfers other than in kind	:	:	:	:	:	2.6	3.4	5.2	6.5	7.6	2.6	4.2	5.2	4.5	1.5	2.4	1.7	2.5
13. Social transfers in kind via market producers	:	:	:	:	:	6.7	2.2	5.4	10.2	6.9	3.9	6.0	4.5	1.4	2.7	2.5	2.4	3.0
14. Interest	:	:	:	:	:	2.4	-1.5	2.6	2.3	-4.9	-1.3	3.5	1.4	-5.5	-3.7	-5.4	-2.3	0.8
15. Subsidies	:	:	:	:	:	0.7	18.3	16.4	11.0	3.9	15.7	8.1	-0.1	2.4	0.6	0.6	-1.0	2.0
16. Other current expenditure 1)	:	:	:	:	:	0.0	-0.1	-0.2	0.1	0.4	-0.1	0.0	0.0	0.0	-0.1	0.0	0.1	-0.1
17. Total current expenditure	:	:	:	:	:	3.5	3.6	4.5	7.0	5.8	3.1	4.7	4.0	2.5	1.3	1.2	1.5	2.1
18. Gross saving 1)	:	:	:	:	:	0.6	0.4	0.2	-1.0	-3.8	1.3	0.5	0.2	0.3	-0.2	0.2	0.1	0.4
19. Capital transfers received	:	:	:	:	:	-12.2	5.2	-2.0	6.8	-4.4	15.9	8.4	26.5	16.8	-8.0	2.3	-3.2	3.5
20. Total revenue	:	:	:	:	:	4.6	4.4	4.8	4.5	-2.3	5.9	5.9	4.9	3.4	0.7	1.6	1.7	2.9
21. Gross fixed capital formation	:	:	:	:	:	5.3	-3.1	9.5	5.5	9.6	3.3	10.5	3.9	-3.7	3.7	3.3	2.0	8.3
22. Other capital expenditure 1)	:	:	:	:	:	0.0	-2.3	0.3	0.1	0.2	0.0	0.6	0.4	-0.6	-0.2	-0.2	-0.1	0.0
23. Total expenditure	:	:	:	:	:	3.6	-1.4	5.3	7.0	6.1	3.0	6.0	4.8	1.0	1.1	0.9	1.5	2.4
24. Tax burden	:	:	:	:	:	4.8	4.3	4.9	4.0	-3.4	5.5	5.3	4.8	3.2	1.3	1.7	1.9	2.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	0.5	2.9	-0.2	-1.2	-4.3	1.4	-0.1	0.0	1.2	-0.2	0.4	0.1	0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	4.4	-0.2	0.0	1.8	0.2	2.6	-0.3	-0.1	1.1	5.4	4.0	4.1	4.1	2.9	3.1	2.7	2.6	2.3
2. Interest payments (% of GDP)	9.0	6.5	5.8	5.4	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.1	2.9	2.8	2.7
3. Implicit interest rate 2)	:	6.2	5.6	5.3	5.0	4.7	4.5	4.6	4.7	4.1	3.8	3.7	3.6	3.2	3.0	2.8	2.7	2.6
4. Nominal GDP growth rate	3.6	2.9	3.5	2.8	5.7	4.3	4.9	5.5	2.7	-1.5	4.7	3.8	2.2	1.4	2.0	2.3	2.3	2.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.4	-0.2	0.0	1.8	0.2	2.6	-0.3	-0.1	1.1	5.4	4.0	4.1	4.1	2.9	3.1	2.7	2.6	2.3
6. Contribution of nominal GDP growth	:	-3.1	-3.6	-2.8	-5.4	-4.0	-4.4	-4.8	-2.3	1.4	-4.4	-3.7	-2.2	-1.4	-2.1	-2.4	-2.4	-3.1
7. Stock-flow adjustment 3)	:	2.1	0.8	-2.6	0.7	-0.5	1.0	0.8	6.7	0.2	0.6	2.2	-0.1	-0.5	0.6	-0.2	0.2	-0.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.5	-6.7	-5.8	-3.6	-4.6	-1.8	-4.4	-4.0	-2.9	1.6	0.4	0.5	0.6	-0.4	0.0	-0.2	-0.2	-0.4
9. Snow-ball effect	:	3.4	2.2	2.6	-0.6	0.4	-0.3	-0.8	1.7	5.2	-0.8	-0.1	1.4	1.9	1.1	0.5	0.3	-0.4
10. Stock-flow adjustment 3)	:	2.1	0.8	-2.6	0.7	-0.5	1.0	0.8	6.7	0.2	0.6	2.2	-0.1	-0.5	0.6	-0.2	0.2	-0.2
(% of GDP)																		
11. Change in gross debt 5)	:	-1.2	-2.9	-3.6	-4.6	-1.9	-3.7	-4.0	5.5	7.0	0.2	2.6	1.8	1.0	1.6	0.1	0.4	-1.0
12. Level of gross debt (end of year)	130.5	107.6	104.7	101.1	96.5	94.6	90.9	86.9	92.4	99.5	99.6	102.2	104.1	105.1	106.7	106.7	107.1	106.1

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 2A

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

Germany

(Mrd EURO-DEM)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	196	227	232	237	235	237	246	269	274	276	278	295	301	305	314	323	333	345
2. Current taxes on income and wealth	222	263	231	232	232	242	270	294	308	275	274	299	319	333	346	361	374	392
3. Social contributions	343	382	394	400	401	400	404	404	412	416	426	442	454	465	482	497	512	532
4. Of which actual social contributions	320	357	367	373	373	371	375	375	382	384	394	409	421	432	448	462	477	497
5. Other current revenue, including sales	88	85	91	91	89	96	99	104	109	115	123	135	137	140	146	151	156	161
6. Total current revenue	849	957	949	960	957	975	1019	1071	1102	1081	1101	1172	1211	1242	1287	1331	1375	1430
7. Government consumption expenditure	364	395	416	421	419	423	430	440	458	481	493	506	523	542	564	586	610	636
8. Collective consumption	148	155	162	161	162	161	163	163	170	176	178	182	189	193	198	205	214	223
9. Social transfers in kind	216	240	254	259	256	262	268	277	288	305	315	324	334	349	366	381	396	414
10. Compensation of employees	165	174	180	182	182	182	183	184	189	198	204	209	213	219	225	231	238	245
11. Intermediate consumption	71	77	83	83	84	89	92	96	103	112	118	124	131	135	139	145	151	157
12. Social transfers other than in kind	326	369	398	409	411	412	409	402	405	426	430	424	429	439	451	466	482	503
13. Social transfers in kind via market producers	138	155	165	169	166	169	174	180	187	198	204	210	215	227	240	254	268	285
14. Interest	65	66	65	65	63	63	65	67	68	65	64	68	63	56	51	46	44	44
15. Subsidies	38	34	30	28	27	25	25	25	24	32	30	27	24	24	25	25	25	25
16. Other current expenditure	38	42	38	41	39	42	42	43	47	46	52	52	55	63	62	65	70	74
17. Total current expenditure	840	917	960	977	972	983	990	997	1024	1078	1101	1113	1131	1163	1193	1231	1278	1332
18. Gross saving	9	40	-11	-17	-15	-8	30	74	78	4	-1	59	80	79	95	100	97	98
19. Capital transfers received	9	8	8	9	10	10	9	10	9	10	10	10	11	10	12	11	11	11
20. Total revenue	859	965	957	969	967	984	1028	1081	1112	1091	1110	1183	1222	1252	1300	1342	1386	1441
21. Gross fixed capital formation	49	49	48	47	44	43	48	49	53	58	59	62	62	63	63	65	67	71
22. Other capital expenditure	148	-19	36	38	35	37	32	31	39	35	58	34	32	29	34	20	25	24
23. Total expenditure	1038	947	1044	1062	1052	1063	1070	1076	1116	1171	1219	1209	1225	1256	1291	1316	1370	1427
24. Tax burden	744	854	837	848	848	858	900	946	973	943	954	1013	1050	1078	1118	1155	1193	1243
25. Net lending (+) or net borrowing (-)	-179	18	-87	-93	-85	-79	-41	5	-5	-80	-109	-26	-2	-3	9	26	16	14

Table 2B

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

Germany

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

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.3	10.7	10.5	10.7	10.3	10.3	10.3	10.7	10.7	11.2	10.8	10.9	10.9	10.8	10.8	10.7	10.6	10.6
2. Current taxes on income and wealth	11.7	12.4	10.5	10.4	10.2	10.5	11.3	11.7	12.0	11.2	10.6	11.1	11.6	11.8	11.9	12.0	12.0	12.1
3. Social contributions	18.1	18.1	17.8	18.0	17.6	17.4	16.9	16.1	16.1	16.9	16.5	16.4	16.5	16.5	16.5	16.4	16.4	16.4
4. Of which actual social contributions	16.8	16.9	16.6	16.8	16.4	16.1	15.7	14.9	14.9	15.6	15.3	15.1	15.3	15.3	15.4	15.3	15.2	15.3
5. Other current revenue, including sales	4.6	4.0	4.1	4.1	3.9	4.2	4.1	4.1	4.2	4.7	4.8	5.0	5.0	5.0	5.0	5.0	5.0	5.0
6. Total current revenue	44.7	45.2	42.9	43.2	42.2	42.4	42.6	42.6	43.0	43.9	42.7	43.4	44.0	44.0	44.2	44.1	43.9	44.1
7. Government consumption expenditure	19.1	18.7	18.8	19.0	18.5	18.4	18.0	17.5	17.9	19.6	19.1	18.7	19.0	19.2	19.3	19.4	19.5	19.6
8. Collective consumption	7.8	7.3	7.3	7.3	7.2	7.0	6.8	6.5	6.6	7.2	6.9	6.7	6.9	6.8	6.8	6.8	6.8	6.9
9. Social transfers in kind	11.4	11.3	11.5	11.7	11.3	11.4	11.2	11.0	11.2	12.4	12.2	12.0	12.1	12.4	12.6	12.6	12.7	12.7
10. Compensation of employees	8.7	8.2	8.2	8.2	8.0	7.9	7.7	7.3	7.4	8.0	7.9	7.7	7.7	7.8	7.7	7.6	7.6	7.5
11. Intermediate consumption	3.7	3.6	3.8	3.8	3.7	3.9	3.9	3.8	4.0	4.5	4.6	4.6	4.8	4.8	4.8	4.8	4.8	4.8
12. Social transfers other than in kind	17.2	17.4	18.0	18.4	18.1	17.9	17.1	16.0	15.8	17.3	16.7	15.7	15.6	15.5	15.5	15.4	15.4	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	8.6	8.8
14. Interest	3.4	3.1	2.9	2.9	2.8	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.8	1.5	1.4	1.4
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	0.8	0.8	0.8
16. Other current expenditure	2.0	2.0	1.7	1.8	1.7	1.8	1.7	1.7	1.8	1.9	2.0	1.9	2.0	2.2	2.1	2.2	2.2	2.3
17. Total current expenditure	44.2	43.3	43.4	44.0	42.8	42.7	41.4	39.7	40.0	43.8	42.7	41.2	41.1	41.2	40.9	40.7	40.8	41.1
18. Gross saving	0.5	1.9	-0.5	-0.8	-0.7	-0.3	1.2	3.0	3.0	0.1	0.0	2.2	2.9	2.8	3.2	3.3	3.1	3.0
19. Capital transfers received	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3
20. Total revenue	45.2	45.6	43.3	43.6	42.6	42.8	43.0	43.0	43.4	44.3	43.0	43.8	44.4	44.4	44.6	44.4	44.3	44.4
21. Gross fixed capital formation	2.6	2.3	2.2	2.1	1.9	1.9	2.0	1.9	2.1	2.4	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.2
22. Other capital expenditure	7.8	-0.9	1.6	1.7	1.5	1.6	1.3	1.2	1.5	1.4	2.3	1.3	1.1	1.0	1.2	0.7	0.8	0.7
23. Total expenditure	54.7	44.7	47.3	47.8	46.3	46.2	44.7	42.8	43.6	47.6	47.3	44.7	44.4	44.5	44.3	43.5	43.8	44.0
24. Tax burden	39.2	40.3	37.9	38.2	37.3	37.3	37.6	37.7	38.0	38.3	37.0	37.5	38.1	38.2	38.3	38.2	38.1	38.3
25. Net lending (+) or net borrowing (-)	-9.4	0.9	-3.9	-4.2	-3.7	-3.4	-1.7	0.2	-0.2	-3.2	-4.2	-1.0	-0.1	-0.1	0.3	0.9	0.5	0.4

Table 2C

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

Germany

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

	1996	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.3	1.9	0.7	2.1	-0.8	0.8	3.9	9.6	1.5	0.7	0.8	6.3	1.9	1.4	3.0	2.7	3.2	3.6
2. Current taxes on income and wealth	0.5	4.7	-2.3	0.2	0.1	4.4	11.6	8.6	4.8	-10.7	-0.2	9.2	6.5	4.3	3.9	4.5	3.6	4.8
3. Social contributions	4.9	0.1	1.4	1.6	0.1	-0.2	1.1	0.0	2.0	0.8	2.5	3.8	2.7	2.4	3.7	3.1	3.0	3.9
4. Of which actual social contributions	5.0	0.8	1.4	1.6	0.1	-0.4	1.1	-0.2	2.0	0.5	2.4	4.0	2.9	2.4	3.8	3.2	3.2	4.1
5. Other current revenue, including sales	-1.3	-0.4	0.6	-0.6	-1.6	7.6	2.8	4.8	4.8	6.3	6.3	10.4	1.3	1.9	4.4	3.3	3.3	3.5
6. Total current revenue	2.1	1.7	0.2	1.2	-0.3	1.9	4.6	5.1	2.9	-1.9	1.8	6.5	3.3	2.6	3.7	3.4	3.2	4.0
7. Government consumption expenditure	2.8	1.1	2.8	1.2	-0.4	1.0	1.7	2.2	4.1	5.2	2.5	2.5	3.4	3.7	4.1	3.9	4.0	4.4
8. Collective consumption	1.6	-1.5	3.0	-0.1	0.6	-0.9	1.0	0.1	4.2	4.1	1.1	2.0	3.8	2.0	2.6	3.9	4.0	4.3
9. Social transfers in kind	3.6	2.9	2.7	2.0	-1.1	2.1	2.2	3.4	4.0	5.8	3.3	2.8	3.1	4.7	4.9	3.9	4.1	4.4
10. Compensation of employees	1.9	0.3	2.1	1.0	0.1	0.0	0.5	0.5	2.7	4.6	2.9	2.5	2.0	2.7	2.7	2.8	2.9	3.0
11. Intermediate consumption	0.3	-0.8	3.4	0.5	1.1	5.1	4.1	4.0	7.6	8.1	5.7	5.1	6.0	2.7	2.6	4.4	4.1	3.9
12. Social transfers other than in kind	5.9	-0.4	3.9	2.8	0.5	0.4	-0.8	-1.7	0.8	5.3	0.9	-1.4	1.2	2.2	2.8	3.2	3.5	4.3
13. Social transfers in kind via market producers	5.0	3.0	3.1	2.5	-1.9	2.4	2.5	3.7	4.1	5.9	3.0	2.7	2.6	5.5	5.7	5.6	5.7	6.2
14. Interest	0.7	5.7	-0.6	-0.7	-2.2	-0.2	2.5	3.6	2.2	-5.1	-1.7	5.7	-6.5	-11.2	-8.1	-10.9	-3.5	-0.7
15. Subsidies	-3.4	-3.4	-4.8	-7.2	-5.2	-6.3	1.1	-3.1	-1.2	33.2	-8.2	-7.6	-12.1	1.1	4.6	0.0	0.0	0.0
16. Other current expenditure 1)	0.0	0.1	-0.1	0.1	-0.1	0.1	-0.1	0.0	0.1	0.0	0.1	-0.1	0.1	0.2	-0.1	0.0	0.1	0.0
17. Total current expenditure	3.4	1.0	2.4	1.8	-0.5	1.1	0.7	0.7	2.8	5.2	2.2	1.1	1.6	2.8	2.6	3.2	3.8	4.2
18. Gross saving 1)	-0.6	0.3	-0.9	-0.3	0.1	0.3	1.6	1.7	0.1	-2.9	-0.2	2.2	0.7	-0.1	0.4	0.1	-0.2	-0.1
19. Capital transfers received	-19.2	-9.2	1.6	7.4	7.5	-0.5	-4.2	8.2	-4.4	2.1	-0.4	8.6	6.2	-6.2	17.1	-11.8	2.2	1.6
20. Total revenue	1.8	1.6	0.2	1.2	-0.2	1.8	4.5	5.1	2.9	-1.9	1.8	6.5	3.3	2.5	3.8	3.3	3.2	4.0
21. Gross fixed capital formation	-2.1	0.0	-1.6	-2.8	-6.1	-1.7	10.0	1.8	8.5	9.8	2.6	3.4	0.9	2.2	-0.1	2.0	4.0	5.0
22. Other capital expenditure 1)	-6.5	-2.3	0.0	0.1	-0.2	0.1	-0.3	-0.1	0.3	-0.1	0.8	-1.0	-0.1	-0.1	0.1	-0.5	0.1	0.0
23. Total expenditure	-9.2	-3.8	2.1	1.7	-0.9	1.1	0.6	0.6	3.7	4.9	4.2	-0.9	1.3	2.5	2.8	1.9	4.1	4.2
24. Tax burden	2.4	2.3	0.1	1.3	0.0	1.3	4.8	5.2	2.8	-3.1	1.2	6.2	3.7	2.7	3.7	3.4	3.3	4.2
25. Net lending (+) or net borrowing (-)	5.9	2.6	-0.8	-0.2	0.4	0.3	1.7	1.9	-0.4	-3.1	-1.0	3.3	0.9	0.0	0.4	0.6	-0.4	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	9.4	3.1	3.9	4.2	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.1	0.1	-0.3	-0.9	-0.5	-0.4	
2. Interest payments (% of GDP)	3.4	3.0	2.9	2.9	2.8	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.8	1.5	1.4	1.4	
3. Implicit interest rate 2)	:	5.3	5.2	4.9	4.5	4.3	4.2	4.2	4.3	3.9	3.6	3.2	3.0	2.6	2.4	2.1	2.1	2.1	
4. Nominal GDP growth rate	3.7	3.0	1.4	0.5	2.3	1.3	4.0	5.0	1.9	-4.0	4.9	4.8	1.9	2.4	3.4	3.7	3.5	3.7	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	9.4	3.1	3.9	4.2	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.1	0.1	-0.3	-0.9	-0.5	-0.4	
6. Contribution of nominal GDP growth	:	-1.7	-0.8	-0.3	-1.4	-0.9	-2.6	-3.2	-1.2	2.7	-3.4	-3.7	-1.5	-1.9	-2.5	-2.6	-2.4	-2.4	
7. Stock-flow adjustment 3)	:	-2.6	-1.6	-0.2	-0.6	-0.3	0.3	0.6	2.5	1.5	7.7	0.1	2.7	-0.6	0.4	0.0	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	6.0	0.1	1.0	1.3	1.0	0.7	-1.0	-2.9	-2.5	0.6	1.7	-1.5	-2.2	-1.9	-2.1	-2.4	-1.9	-1.8	
9. Snow-ball effect	:	1.3	2.2	2.6	1.4	1.9	0.1	-0.5	1.5	5.3	-0.9	-1.2	0.8	0.1	-0.8	-1.1	-1.0	-1.1	
10. Stock-flow adjustment 3)	:	-2.6	-1.6	-0.2	-0.6	-0.3	0.3	0.6	2.5	1.5	7.7	0.1	2.7	-0.6	0.4	0.0	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.2	1.6	3.7	1.7	2.2	-0.6	-2.8	1.5	7.5	8.5	-2.6	1.3	-2.4	-2.4	-3.5	-2.9	-2.9	
12. Level of gross debt (end of year)	54.9	57.7	59.3	63.0	64.7	66.9	66.4	63.6	65.0	72.5	81.0	78.4	79.7	77.4	74.9	71.4	68.5	65.6	

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

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

3) Line 7 = line 10.

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

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

Table 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	2017
1. Taxes on production and imports	0.361	0.872	0.984	1.066	1.245	1.424	1.805	2.167	1.991	2.056	2.020	2.242	2.466	2.525	2.750	2.955	3.198	3.451
2. Current taxes on income and wealth	0.301	0.503	0.586	0.702	0.769	0.782	0.946	1.197	1.277	1.045	0.970	1.047	1.184	1.357	1.479	1.579	1.567	1.640
3. Social contributions	0.341	0.748	0.862	0.933	1.014	1.161	1.368	1.703	1.918	1.852	1.910	1.968	2.036	2.116	2.222	2.331	2.429	2.497
4. Of which actual social contributions	0.340	0.744	0.854	0.923	1.002	1.147	1.354	1.683	1.891	1.819	1.880	1.935	2.000	2.078	2.178	2.285	2.381	2.447
5. Other current revenue, including sales	0.155	0.323	0.384	0.483	0.501	0.546	0.705	0.790	0.850	0.931	0.880	0.935	0.970	0.969	1.076	1.130	1.196	1.254
6. Total current revenue	1.157	2.446	2.816	3.184	3.529	3.914	4.824	5.857	6.036	5.883	5.780	6.191	6.656	6.967	7.526	7.996	8.390	8.842
7. Government consumption expenditure	0.719	1.275	1.395	1.539	1.679	1.887	2.131	2.600	3.080	2.981	2.961	3.101	3.307	3.563	3.827	4.029	4.224	4.456
8. Collective consumption	0.272	0.573	0.626	0.701	0.735	0.830	0.928	1.156	1.357	1.275	1.283	1.364	1.482	1.617	1.760	1.857	1.960	2.067
9. Social transfers in kind	0.448	0.702	0.768	0.838	0.944	1.057	1.203	1.444	1.723	1.707	1.679	1.737	1.825	1.946	2.067	2.171	2.265	2.389
10. Compensation of employees	0.327	0.710	0.798	0.889	0.986	1.107	1.246	1.531	1.835	1.780	1.713	1.776	1.841	2.009	2.163	2.263	2.342	2.430
11. Intermediate consumption	0.300	0.518	0.570	0.639	0.650	0.737	0.831	0.938	1.071	0.971	1.014	1.095	1.181	1.248	1.324	1.401	1.485	1.587
12. Social transfers other than in kind	0.264	0.634	0.692	0.772	0.895	1.003	1.166	1.372	1.717	1.947	1.875	1.868	1.924	2.016	2.124	2.290	2.439	2.619
13. Social transfers in kind via market producers	0.036	0.108	0.113	0.114	0.137	0.150	0.170	0.216	0.259	0.271	0.263	0.281	0.312	0.329	0.349	0.371	0.392	0.413
14. Interest	0.013	0.015	0.020	0.020	0.021	0.021	0.023	0.027	0.034	0.027	0.019	0.022	0.026	0.021	0.021	0.016	0.017	0.022
15. Subsidies	0.022	0.072	0.076	0.075	0.077	0.081	0.115	0.138	0.158	0.134	0.156	0.164	0.160	0.128	0.091	0.096	0.101	0.106
16. Other current expenditure	0.014	0.041	0.050	0.071	0.135	0.182	0.252	0.260	0.263	0.296	0.276	0.299	0.327	0.363	0.344	0.421	0.434	0.464
17. Total current expenditure	0.977	2.098	2.320	2.581	2.900	3.283	3.802	4.482	5.337	5.425	5.316	5.503	5.770	6.113	6.416	6.857	7.209	7.642
18. Gross saving	0.180	0.348	0.496	0.603	0.629	0.631	1.023	1.375	0.699	0.457	0.464	0.688	0.885	0.854	1.110	1.138	1.181	1.200
19. Capital transfers received	0.012	0.012	0.024	0.037	0.035	0.040	0.107	0.123	0.089	0.323	0.210	0.240	0.334	0.280	0.206	0.242	0.239	0.273
20. Total revenue	1.169	2.457	2.840	3.221	3.564	3.953	4.932	5.980	6.125	6.206	5.990	6.431	6.990	7.247	7.733	8.237	8.629	9.115
21. Gross fixed capital formation	0.157	0.324	0.457	0.453	0.428	0.521	0.728	0.977	1.025	0.882	0.713	0.819	1.121	1.054	1.005	1.148	1.179	1.248
22. Other capital expenditure	0.006	0.022	0.031	0.030	0.005	0.024	0.010	0.080	0.204	0.207	-0.066	-0.084	0.145	0.107	0.165	0.182	0.189	0.201
23. Total expenditure	1.139	2.443	2.807	3.064	3.333	3.827	4.539	5.538	6.566	6.515	5.962	6.238	7.036	7.274	7.586	8.187	8.576	9.091
24. Tax burden	1.000	2.118	2.424	2.690	3.025	3.377	4.098	5.084	5.191	4.939	4.894	5.252	5.659	5.964	6.392	6.801	7.123	7.512
25. Net lending (+) or net borrowing (-)	0.030	0.014	0.033	0.157	0.232	0.127	0.393	0.441	-0.440	-0.309	0.028	0.193	-0.046	-0.027	0.147	0.050	0.053	0.023

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	2017
1. Taxes on production and imports	13.0	12.5	12.7	12.2	12.8	12.6	13.3	13.3	12.1	14.5	13.7	13.4	13.7	13.3	13.8	14.4	14.8	15.1
2. Current taxes on income and wealth	10.8	7.2	7.5	8.1	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.1	7.4	7.7	7.3	7.2
3. Social contributions	12.3	10.7	11.1	10.7	10.4	10.3	10.1	10.5	11.6	13.1	13.0	11.8	11.3	11.1	11.1	11.3	11.3	10.9
4. Of which actual social contributions	12.2	10.7	11.0	10.6	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.1	10.9	10.9	11.1	11.0	10.7
5. Other current revenue, including sales	5.6	4.6	4.9	5.5	5.2	4.8	5.2	4.9	5.1	6.6	6.0	5.6	5.4	5.1	5.4	5.5	5.5	5.5
6. Total current revenue	41.6	35.1	36.2	36.6	36.4	34.7	35.7	36.0	36.5	41.6	39.3	37.1	37.0	36.6	37.7	38.9	38.9	38.7
7. Government consumption expenditure	25.9	18.3	17.9	17.7	17.3	16.8	15.8	16.0	18.6	21.1	20.1	18.6	18.4	18.7	19.2	19.6	19.6	19.5
8. Collective consumption	9.8	8.2	8.1	8.0	7.6	7.4	6.9	7.1	8.2	9.0	8.7	8.2	8.2	8.5	8.8	9.0	9.1	9.0
9. Social transfers in kind	16.1	10.1	9.9	9.6	9.7	9.4	8.9	8.9	10.4	12.1	11.4	10.4	10.1	10.2	10.4	10.6	10.5	10.4
10. Compensation of employees	11.8	10.2	10.3	10.2	10.2	9.8	9.2	9.4	11.1	12.6	11.6	10.7	10.2	10.6	10.8	11.0	10.8	10.6
11. Intermediate consumption	10.8	7.4	7.3	7.3	6.7	6.5	6.1	5.8	6.5	6.9	6.9	6.6	6.6	6.6	6.6	6.8	6.9	6.9
12. Social transfers other than in kind	9.5	9.1	8.9	8.9	9.2	8.9	8.6	8.4	10.4	13.8	12.7	11.2	10.7	10.6	10.6	11.1	11.3	11.5
13. Social transfers in kind via market producers	1.3	1.5	1.4	1.3	1.4	1.3	1.3	1.3	1.6	1.9	1.8	1.7	1.7	1.7	1.7	1.8	1.8	1.8
14. Interest	0.5	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
15. Subsidies	0.8	1.0	1.0	0.9	0.8	0.7	0.8	0.9	1.0	0.9	1.1	1.0	0.9	0.7	0.5	0.5	0.5	0.5
16. Other current expenditure	0.5	0.6	0.6	0.8	1.4	1.6	1.9	1.6	1.6	2.1	1.9	1.8	1.8	1.9	1.7	2.0	2.0	2.0
17. Total current expenditure	35.1	30.1	29.8	29.6	29.9	29.1	28.1	27.6	32.3	38.4	36.1	33.0	32.0	32.2	32.1	33.4	33.4	33.4
18. Gross saving	6.5	5.0	6.4	6.9	6.5	5.6	7.6	8.5	4.2	3.2	3.2	4.1	4.9	4.5	5.6	5.5	5.5	5.2
19. Capital transfers received	0.4	0.2	0.3	0.4	0.4	0.4	0.8	0.8	0.5	2.3	1.4	1.4	1.9	1.5	1.0	1.2	1.1	1.2
20. Total revenue	42.1	35.2	36.5	37.0	36.7	35.1	36.5	36.8	37.1	43.9	40.7	38.6	38.8	38.1	38.7	40.1	40.0	39.9
21. Gross fixed capital formation	5.6	4.6	5.9	5.2	4.4	4.6	5.4	6.0	6.2	6.2	4.8	4.9	6.2	5.5	5.0	5.6	5.5	5.5
22. Other capital expenditure	0.2	0.3	0.4	0.3	0.0	0.2	0.1	0.5	1.2	1.5	-0.4	-0.5	0.8	0.6	0.8	0.9	0.9	0.9
23. Total expenditure	41.0	35.0	36.1	35.2	34.3	34.0	33.6	34.1	39.7	46.1	40.5	37.4	39.1	38.3	38.0	39.9	39.7	39.8
24. Tax burden	36.0	30.4	31.2	30.9	31.2	30.0	30.3	31.3	31.4	34.9	33.2	31.5	31.4	31.4	32.0	33.1	33.0	32.9
25. Net lending (+) or net borrowing (-)	1.1	0.2	0.4	1.8	2.4	1.1	2.9	2.7	-2.7	-2.2	0.2	1.2	-0.3	-0.1	0.7	0.2	0.2	0.1

Table 3C

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

Estonia

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

	1996	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	34.6	13.6	12.8	8.4	16.7	14.4	26.7	20.1	-8.1	3.3	-1.7	11.0	10.0	2.4	8.9	7.5	8.2	7.9
2. Current taxes on income and wealth	11.7	5.3	16.6	19.7	9.6	1.6	21.0	26.5	6.7	-18.2	-7.1	7.9	13.1	14.7	8.9	6.8	-0.8	4.7
3. Social contributions	24.6	10.4	15.2	8.3	8.7	14.5	17.8	24.5	12.6	-3.5	3.2	3.0	3.5	3.9	5.0	4.9	4.2	2.8
4. Of which actual social contributions	24.4	10.4	14.8	8.1	8.6	14.4	18.0	24.4	12.3	-3.8	3.3	2.9	3.4	3.9	4.8	4.9	4.2	2.8
5. Other current revenue, including sales	6.9	9.8	19.0	25.7	3.7	9.1	29.1	12.0	7.5	9.6	-5.5	6.3	3.7	-0.1	11.0	5.1	5.9	4.8
6. Total current revenue	22.0	10.3	15.1	13.1	10.9	10.9	23.3	21.4	3.1	-2.5	-1.8	7.1	7.5	4.7	8.0	6.2	4.9	5.4
7. Government consumption expenditure	15.9	8.1	9.4	10.4	9.1	12.4	12.9	22.0	18.5	-3.2	-0.7	4.7	6.7	7.8	7.4	5.3	4.9	5.5
8. Collective consumption	17.6	8.8	9.3	11.9	4.9	12.9	11.7	24.6	17.4	-6.1	0.6	6.3	8.6	9.1	8.9	5.5	5.5	5.5
9. Social transfers in kind	14.9	7.5	9.5	9.1	12.6	12.0	13.8	20.0	19.3	-0.9	-1.7	3.5	5.1	6.6	6.2	5.0	4.3	5.5
10. Compensation of employees	25.2	6.7	12.4	11.4	10.9	12.3	12.5	22.9	19.9	-3.0	-3.8	3.7	3.7	9.1	7.7	4.6	3.5	3.7
11. Intermediate consumption	16.3	8.1	10.0	12.2	1.7	13.4	12.8	12.9	14.2	-9.3	4.4	8.1	7.8	5.7	6.2	5.8	6.0	6.9
12. Social transfers other than in kind	36.2	8.1	9.2	11.6	15.9	12.1	16.2	17.7	25.1	13.4	-3.7	-0.3	3.0	4.8	5.4	7.8	6.5	7.4
13. Social transfers in kind via market producers	13.1	13.1	4.2	1.2	19.8	10.2	13.0	26.9	20.3	4.5	-2.8	6.6	11.1	5.7	6.0	6.4	5.5	5.5
14. Interest	59.8	-12.5	31.8	-1.0	6.0	0.5	5.1	19.6	26.8	-21.4	-27.6	10.8	20.9	-18.1	-2.3	-24.0	4.5	36.0
15. Subsidies	36.2	6.8	6.0	-1.3	1.9	6.4	40.7	20.8	14.0	-15.3	17.1	4.6	-2.0	-20.0	-29.4	5.6	5.2	5.0
16. Other current expenditure 1)	0.3	0.0	0.1	0.2	0.6	0.2	0.2	-0.3	0.0	0.5	-0.2	-0.1	0.0	0.1	-0.2	0.3	0.0	0.0
17. Total current expenditure	26.7	7.7	10.5	11.3	12.4	13.2	15.8	17.9	19.1	1.7	-2.0	3.5	4.9	5.9	4.9	6.9	5.1	6.0
18. Gross saving 1)	-1.7	0.6	1.4	0.5	-0.4	-0.9	2.0	0.9	-4.2	-1.0	-0.1	1.0	0.8	-0.4	1.1	0.0	-0.1	-0.2
19. Capital transfers received	-12.7	-53.4	106.0	55.2	-5.4	13.7	168.9	14.7	-27.6	262.3	-35.0	14.3	39.3	-16.1	-26.5	17.2	-1.0	14.0
20. Total revenue	21.7	9.6	15.6	13.4	10.7	10.9	24.7	21.3	2.4	1.3	-3.5	7.4	8.7	3.7	6.7	6.5	4.8	5.6
21. Gross fixed capital formation	16.0	19.6	41.0	-0.9	-5.6	21.8	39.7	34.2	4.9	-13.9	-19.2	15.0	36.8	-5.9	-4.7	14.2	2.7	5.9
22. Other capital expenditure 1)	0.2	-0.1	0.1	-0.1	-0.3	0.2	-0.1	0.4	0.7	0.2	-1.9	-0.1	1.3	-0.2	0.3	0.1	0.0	0.0
23. Total expenditure	26.0	8.8	14.9	9.1	8.8	14.8	18.6	22.0	18.5	-0.8	-8.5	4.6	12.8	3.4	4.3	7.9	4.8	6.0
24. Tax burden	24.3	10.3	14.4	11.0	12.4	11.6	21.4	24.0	2.1	-4.8	-0.9	7.3	7.7	5.4	7.2	6.4	4.7	5.5
25. Net lending (+) or net borrowing (-)	-1.4	0.3	0.2	1.4	0.6	-1.3	1.8	-0.2	-5.4	0.5	2.4	1.0	-1.4	0.1	0.9	-0.5	0.0	-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	2017	
1. Net borrowing (% of GDP) 1)	0.1	-0.2	-0.4	-1.8	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.1	-0.7	-0.2	-0.2	-0.1	
2. Interest payments (% of GDP)	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
3. Implicit interest rate 2)	:	4.9	6.1	4.5	4.3	4.4	4.4	4.5	5.7	3.6	1.9	2.2	2.6	1.2	1.1	0.8	0.8	1.1	
4. Nominal GDP growth rate	14.7	13.1	11.4	12.0	11.5	16.0	20.1	20.2	1.7	-14.4	4.0	13.2	8.0	5.6	5.0	2.9	5.1	5.9	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	0.1	-0.2	-0.4	-1.8	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.1	-0.7	-0.2	-0.2	-0.1	
6. Contribution of nominal GDP growth	:	-0.6	-0.5	-0.6	-0.6	-0.7	-0.8	-0.7	-0.1	0.8	-0.3	-0.8	-0.4	-0.5	-0.5	-0.3	-0.5	-0.5	
7. Stock-flow adjustment 3)	:	0.5	1.8	2.3	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.3	3.8	0.8	1.7	0.2	0.3	0.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-0.2	-0.4	-0.7	-2.0	-2.6	-1.3	-3.1	-2.9	2.5	2.0	-0.3	-1.3	0.1	0.0	-0.8	-0.3	-0.3	-0.2	
9. Snow-ball effect	:	-0.4	-0.2	-0.4	-0.4	-0.5	-0.6	-0.6	0.1	0.9	-0.1	-0.6	-0.3	-0.4	-0.4	-0.2	-0.4	-0.4	
10. Stock-flow adjustment 3)	:	0.5	1.8	2.3	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.3	3.8	0.8	1.7	0.2	0.3	0.2	
(% of GDP)																			
11. Change in gross debt 5)	:	-0.3	0.9	-0.1	-0.6	-0.5	-0.1	-0.7	0.8	2.6	-0.5	-0.6	3.6	0.4	0.4	-0.4	-0.4	-0.4	
12. Level of gross debt (end of year)	5.1	4.8	5.7	5.6	5.1	4.5	4.4	3.7	4.5	7.0	6.6	5.9	9.5	9.9	10.4	10.0	9.6	9.2	

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 4A

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

Ireland

(Mrd EURO-IEP)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	7.6	14.0	16.2	18.1	19.8	21.8	25.1	25.9	22.5	18.4	18.1	17.8	18.3	19.3	21.1	22.5	23.8	24.9
2. Current taxes on income and wealth	7.2	14.9	16.4	18.1	20.2	21.8	25.3	26.1	23.0	20.1	19.6	20.8	22.3	22.9	24.9	26.9	27.9	28.9
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	11.6	11.9	12.3
4. Of which actual social contributions	2.4	3.9	5.0	5.4	5.9	6.5	7.1	8.1	8.3	8.8	8.4	9.0	8.5	9.0	9.6	10.3	10.7	11.0
5. Other current revenue, including sales	2.1	3.0	3.6	3.8	4.1	4.7	5.4	5.7	6.6	6.7	7.7	7.9	8.2	7.9	7.3	7.6	7.0	6.5
6. Total current revenue	20.2	37.3	42.9	47.3	52.1	56.9	65.3	68.3	63.1	55.4	54.8	56.5	58.5	60.4	64.2	68.6	70.5	72.5
7. Government consumption expenditure	9.4	15.9	21.5	23.3	25.2	27.3	30.1	33.4	35.3	34.3	31.4	31.1	31.2	31.2	32.4	33.6	34.6	35.8
8. Collective consumption	2.9	5.9	7.6	8.0	8.4	9.5	10.7	12.0	13.0	11.3	9.6	9.6	9.8	9.4	9.8	10.7	10.7	10.9
9. Social transfers in kind	6.5	10.0	13.9	15.4	16.8	17.8	19.4	21.4	22.3	22.9	21.8	21.5	21.4	21.8	22.7	22.9	23.9	24.9
10. Compensation of employees	5.8	8.9	12.0	13.3	14.5	16.6	18.2	19.9	21.2	20.7	19.3	19.2	18.9	18.7	18.6	19.5	20.0	20.8
11. Intermediate consumption	3.1	5.5	7.2	7.6	8.1	7.9	8.8	9.7	10.0	10.0	9.0	8.6	8.2	8.2	8.8	9.7	9.8	10.0
12. Social transfers other than in kind	5.8	7.9	11.2	12.0	13.3	15.0	16.8	19.1	21.7	24.2	23.8	23.8	24.2	23.5	22.9	23.0	22.9	23.4
13. Social transfers in kind via market producers	0.7	1.6	2.3	2.6	2.9	3.3	3.7	4.1	4.5	4.6	5.0	5.0	5.2	5.0	5.2	5.2	5.3	5.4
14. Interest	2.8	2.1	1.8	1.8	1.7	1.7	1.8	2.0	2.4	3.4	4.9	5.9	7.2	7.7	7.5	6.8	6.6	6.8
15. Subsidies	0.5	1.1	1.4	1.5	1.5	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.9	1.8	1.9	2.0	2.0	2.1
16. Other current expenditure	1.4	1.5	2.3	2.6	2.8	3.1	3.4	3.1	3.5	2.7	2.7	2.5	2.4	2.8	2.6	2.5	2.8	2.7
17. Total current expenditure	20.3	28.6	38.2	41.5	44.9	49.3	54.3	59.7	65.4	67.6	66.5	66.7	68.0	67.7	67.4	68.8	69.3	71.1
18. Gross saving	0.0	8.6	4.6	5.8	7.2	7.6	11.0	8.6	-2.3	-12.1	-11.6	-10.2	-9.5	-7.3	-3.2	-0.2	1.2	1.4
19. Capital transfers received	1.0	1.5	1.6	1.8	1.8	2.0	2.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.7	0.8	0.9	0.9
20. Total revenue	21.2	38.7	44.5	49.1	53.9	58.9	67.8	71.3	65.4	56.5	55.4	57.3	59.1	61.0	65.0	69.5	71.4	73.4
21. Gross fixed capital formation	1.3	3.8	5.7	5.3	5.4	5.9	6.9	9.1	9.7	6.2	5.6	4.1	3.6	3.3	3.7	4.2	4.3	4.4
22. Other capital expenditure	0.8	1.1	1.0	1.2	1.5	1.5	1.4	1.9	3.4	6.1	37.0	8.3	1.5	0.3	1.2	1.1	1.1	1.2
23. Total expenditure	22.4	33.5	44.9	48.0	51.8	56.7	62.6	70.7	78.5	80.0	109.1	79.1	73.1	71.2	72.3	74.0	74.7	76.8
24. Tax burden	17.4	33.3	37.9	42.0	46.3	50.6	58.0	60.7	54.4	47.7	46.5	48.1	49.6	51.7	56.3	60.3	62.9	65.4
25. Net lending (+) or net borrowing (-)	-1.2	5.3	-0.4	1.1	2.2	2.2	5.2	0.5	-13.1	-23.4	-53.7	-21.8	-14.1	-10.2	-7.3	-4.6	-3.3	-3.4

Table 4B

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

Ireland

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

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.9	13.0	11.9	12.4	12.7	12.8	13.6	13.1	12.0	10.8	10.9	10.2	10.5	10.7	11.2	11.0	10.9	10.9
2. Current taxes on income and wealth	13.2	13.8	12.1	12.4	12.9	12.8	13.7	13.2	12.2	11.9	11.8	12.0	12.8	12.8	13.2	13.2	12.8	12.7
3. Social contributions	6.0	4.9	4.9	5.0	5.1	5.1	5.2	5.4	5.9	6.0	5.7	5.7	5.5	5.7	5.8	5.7	5.5	5.4
4. Of which actual social contributions	4.3	3.6	3.7	3.7	3.8	3.8	3.9	4.1	4.4	5.2	5.1	5.2	4.8	5.0	5.1	5.0	4.9	4.8
5. Other current revenue, including sales	3.8	2.8	2.6	2.6	2.6	2.7	2.9	2.9	3.5	4.0	4.6	4.5	4.7	4.4	3.9	3.7	3.2	2.8
6. Total current revenue	36.9	34.4	31.5	32.4	33.4	33.5	35.3	34.7	33.6	32.7	33.0	32.5	33.5	33.7	34.0	33.6	32.4	31.8
7. Government consumption expenditure	17.2	14.7	15.8	16.0	16.1	16.1	16.3	16.9	18.8	20.2	18.9	17.9	17.8	17.4	17.2	16.4	15.9	15.7
8. Collective consumption	5.3	5.5	5.6	5.5	5.4	5.6	5.8	6.1	7.0	6.7	5.8	5.5	5.6	5.2	5.2	5.2	4.9	4.8
9. Social transfers in kind	11.9	9.2	10.2	10.5	10.7	10.5	10.5	10.9	11.9	13.5	13.1	12.4	12.2	12.1	12.0	11.2	11.0	10.9
10. Compensation of employees	10.6	8.2	8.8	9.2	9.3	9.7	9.8	10.1	11.3	12.2	11.6	11.0	10.8	10.4	9.8	9.6	9.2	9.1
11. Intermediate consumption	5.7	5.1	5.3	5.2	5.2	4.6	4.7	4.9	5.4	5.9	5.4	4.9	4.7	4.6	4.6	4.8	4.5	4.4
12. Social transfers other than in kind	10.6	7.3	8.3	8.3	8.5	8.9	9.1	9.7	11.6	14.3	14.3	13.7	13.8	13.1	12.1	11.3	10.5	10.2
13. Social transfers in kind via market producers	1.3	1.5	1.7	1.8	1.8	1.9	2.0	2.1	2.4	2.7	3.0	2.9	3.0	2.8	2.7	2.5	2.4	2.4
14. Interest	5.1	1.9	1.3	1.2	1.1	1.0	1.0	1.0	1.3	2.0	3.0	3.4	4.1	4.3	4.0	3.3	3.0	3.0
15. Subsidies	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	1.0	1.1	1.0	1.0	1.0	0.9	0.9
16. Other current expenditure	2.5	1.4	1.7	1.8	1.8	1.8	1.8	1.6	1.9	1.6	1.6	1.5	1.4	1.6	1.4	1.2	1.3	1.2
17. Total current expenditure	37.0	26.4	28.1	28.5	28.7	29.0	29.4	30.3	34.8	39.9	40.0	38.4	38.9	37.7	35.7	33.6	31.9	31.2
18. Gross saving	-0.1	8.0	3.4	4.0	4.6	4.5	5.9	4.4	-1.2	-7.2	-7.0	-5.9	-5.4	-4.0	-1.7	-0.1	0.5	0.6
19. Capital transfers received	1.8	1.4	1.2	1.2	1.2	1.2	1.4	1.5	1.2	0.6	0.3	0.5	0.3	0.3	0.4	0.4	0.4	0.4
20. Total revenue	38.7	35.8	32.7	33.7	34.5	34.7	36.7	36.2	34.9	33.4	33.3	33.0	33.8	34.0	34.4	34.0	32.8	32.2
21. Gross fixed capital formation	2.3	3.5	4.2	3.6	3.5	3.5	3.7	4.6	5.2	3.7	3.3	2.4	2.1	1.8	2.0	2.0	2.0	1.9
22. Other capital expenditure	1.5	1.0	0.7	0.9	0.9	0.9	0.7	1.0	1.8	3.6	22.3	4.8	0.9	0.1	0.6	0.5	0.5	0.5
23. Total expenditure	40.8	30.9	33.0	32.9	33.1	33.4	33.9	35.9	41.9	47.2	65.7	45.5	41.8	39.7	38.2	36.2	34.3	33.7
24. Tax burden	31.7	30.8	27.9	28.8	29.6	29.7	31.4	30.8	29.0	28.2	28.0	27.7	28.4	28.8	29.8	29.5	28.9	28.7
25. Net lending (+) or net borrowing (-)	-2.1	4.9	-0.3	0.7	1.4	1.3	2.8	0.3	-7.0	-13.8	-32.3	-12.5	-8.0	-5.7	-3.9	-2.2	-1.5	-1.5

Table 4C

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

Ireland

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

	1996	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.8	15.0	10.8	12.2	9.1	10.1	15.2	3.1	-12.8	-18.6	-1.6	-1.6	3.2	5.1	9.5	6.7	5.5	4.7
2. Current taxes on income and wealth	14.0	15.9	6.2	10.5	11.2	8.0	15.9	3.3	-12.0	-12.4	-2.6	6.4	7.0	2.8	8.8	7.9	3.6	3.5
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	5.8	6.1	3.3	3.1
4. Of which actual social contributions	2.7	18.1	9.7	6.8	11.2	9.4	9.7	13.6	2.6	5.6	-4.1	6.8	-5.9	6.5	6.5	7.0	3.7	3.5
5. Other current revenue, including sales	9.8	14.5	8.8	6.2	9.2	12.5	15.6	5.8	15.9	2.2	14.3	2.2	4.2	-3.2	-8.2	4.8	-8.9	-7.2
6. Total current revenue	10.6	15.7	8.8	10.3	10.2	9.3	14.6	4.7	-7.7	-12.1	-1.1	3.0	3.6	3.3	6.3	6.8	2.8	2.8
7. Government consumption expenditure	5.7	14.9	14.6	8.8	8.0	8.3	10.1	11.0	5.9	-3.0	-8.3	-0.9	0.3	-0.1	4.1	3.6	3.0	3.3
8. Collective consumption	6.0	35.1	12.0	4.9	6.0	12.4	12.9	11.6	9.1	-13.0	-15.4	0.2	2.3	-4.9	4.3	9.4	0.5	1.5
9. Social transfers in kind	5.6	5.5	16.1	10.9	9.0	6.3	8.6	10.6	4.1	2.9	-4.8	-1.5	-0.6	2.0	4.0	1.2	4.2	4.1
10. Compensation of employees	5.3	12.9	14.7	11.4	8.7	14.3	9.6	9.6	6.5	-2.3	-6.9	-0.6	-1.4	-1.3	-0.3	5.1	2.4	3.8
11. Intermediate consumption	4.2	13.6	13.8	5.7	6.6	-3.0	11.2	10.8	3.1	-0.5	-9.9	-4.5	-4.0	-0.7	7.3	10.9	0.9	2.0
12. Social transfers other than in kind	5.7	5.5	17.1	7.3	10.3	13.4	11.6	13.6	13.9	11.5	-1.7	0.1	1.4	-2.8	-2.4	0.4	-0.6	2.1
13. Social transfers in kind via market producers	11.5	22.2	23.8	11.4	11.9	14.3	11.2	11.7	10.7	1.7	7.4	0.1	5.7	-3.8	2.8	0.3	1.4	2.9
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	21.5	7.1	-2.1	-10.1	-2.2	2.6
15. Subsidies	12.6	3.6	-2.6	6.7	3.4	12.1	-2.8	7.2	6.9	-1.7	-3.2	-5.7	9.6	-4.0	2.4	5.7	2.3	5.9
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	0.0	-0.1	-0.1	0.2	-0.2	-0.1	0.0	-0.1
17. Total current expenditure	5.1	9.4	14.9	8.5	8.2	9.9	10.1	10.0	9.4	3.4	-1.6	0.4	1.9	-0.5	-0.4	2.0	0.8	2.6
18. Gross saving 1)	1.8	1.5	-1.6	0.6	0.6	-0.1	1.5	-1.6	-5.6	-5.9	0.2	1.1	0.4	1.4	2.3	1.6	0.6	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	-46.7	51.2	-33.5	6.1	22.5	12.9	2.8	4.8
20. Total revenue	10.0	14.9	9.0	10.4	9.8	9.2	15.1	5.1	-8.2	-13.6	-2.0	3.5	3.0	3.3	6.4	6.9	2.8	2.8
21. Gross fixed capital formation	15.8	30.4	11.1	-7.2	3.0	9.5	16.6	31.3	6.8	-35.8	-10.8	-26.3	-11.7	-10.2	13.4	12.7	2.6	3.6
22. Other capital expenditure 1)	-0.4	-1.6	-0.3	0.1	0.1	-0.1	-0.1	0.2	0.9	1.8	18.7	-17.5	-3.9	-0.7	0.5	-0.1	0.0	0.0
23. Total expenditure	4.9	6.3	13.4	6.9	7.8	9.6	10.3	13.0	11.0	1.9	36.4	-27.5	-7.6	-2.6	1.6	2.4	0.9	2.7
24. Tax burden	10.9	15.9	8.3	10.8	10.2	9.3	14.8	4.6	-10.4	-12.3	-2.5	3.3	3.2	4.2	8.8	7.2	4.3	3.9
25. Net lending (+) or net borrowing (-)	1.9	2.5	-1.3	1.1	0.6	-0.1	1.5	-2.5	-7.3	-6.8	-18.5	19.8	4.5	2.4	1.8	1.6	0.7	0.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	2.1	-1.0	0.3	-0.7	-1.4	-1.3	-2.8	-0.3	7.0	13.8	32.3	12.5	8.0	5.7	3.9	2.2	1.5	1.5
2. Interest payments (% of GDP)	5.1	1.4	1.3	1.2	1.1	1.0	1.0	1.0	1.3	2.0	3.0	3.4	4.1	4.3	4.0	3.3	3.0	3.0
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	3.3	3.2	3.3
4. Nominal GDP growth rate	13.0	12.5	11.5	7.2	7.1	8.8	8.8	6.6	-4.8	-9.7	-1.9	4.7	0.5	2.6	5.3	8.2	6.4	4.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.1	-1.0	0.3	-0.7	-1.4	-1.3	-2.8	-0.3	7.0	13.8	32.3	12.5	8.0	5.7	3.9	2.2	1.5	1.5
6. Contribution of nominal GDP growth	:	-4.0	-3.4	-2.1	-2.0	-2.3	-2.1	-1.5	1.2	4.5	1.2	-3.9	-0.6	-3.1	-6.1	-8.1	-6.0	-4.4
7. Stock-flow adjustment 3)	:	2.1	0.4	2.1	1.7	1.5	2.4	2.0	10.3	1.0	-8.5	13.9	3.5	-2.8	-10.3	-1.8	0.2	1.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.0	-2.4	-1.0	-2.0	-2.5	-2.3	-3.8	-1.3	5.7	11.8	29.3	9.1	4.0	1.4	-0.1	-1.1	-1.5	-1.5
9. Snow-ball effect	:	-2.6	-2.1	-0.8	-0.9	-1.3	-1.1	-0.5	2.5	6.6	4.2	-0.5	3.5	1.2	-2.1	-4.8	-3.0	-1.4
10. Stock-flow adjustment 3)	:	2.1	0.4	2.1	1.7	1.5	2.4	2.0	10.3	1.0	-8.5	13.9	3.5	-2.8	-10.3	-1.8	0.2	1.1
(% of GDP)																		
11. Change in gross debt 5)	:	-2.8	-2.7	-0.7	-1.7	-2.1	-2.5	0.3	18.5	19.3	25.0	22.5	10.9	-0.2	-12.5	-7.7	-4.3	-1.8
12. Level of gross debt (end of year)	78.5	33.2	30.6	29.9	28.2	26.1	23.6	23.9	42.4	61.8	86.8	109.3	120.2	120.0	107.5	99.8	95.4	93.7

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

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

3) Line 7 = line 10.

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

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

Table 5A

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

Greece

(Mrd EURO-GRD)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	:	:	26.7	29.2	30.4	27.8	28.5	28.0	25.9	25.4	27.8	28.6	29.2	30.3
2. Current taxes on income and wealth	:	:	:	:	:	:	18.0	19.2	19.6	20.3	18.7	19.1	20.7	18.9	17.2	14.8	15.1	15.5
3. Social contributions	:	:	:	:	:	:	25.9	28.9	30.6	29.3	29.7	27.3	26.4	24.3	23.8	23.8	24.8	25.2
4. Of which actual social contributions	:	:	:	:	:	:	22.4	24.9	26.0	24.2	24.7	22.1	20.9	19.4	18.5	18.5	19.2	19.6
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	9.3	7.9	8.2
6. Total current revenue	:	:	:	:	:	:	80.0	88.2	93.1	89.2	88.5	85.8	83.6	80.8	78.2	76.5	77.0	79.2
7. Government consumption expenditure	:	:	:	:	:	:	43.9	47.8	50.1	55.4	50.2	44.9	41.4	36.7	35.4	35.1	34.8	34.8
8. Collective consumption	:	:	:	:	:	:	22.1	24.1	24.8	28.3	25.6	22.8	21.9	19.7	19.4	18.5	17.9	18.4
9. Social transfers in kind	:	:	:	:	:	:	21.8	23.6	25.4	27.0	24.7	22.1	19.5	17.0	16.0	16.6	17.0	16.4
10. Compensation of employees	:	:	:	:	:	:	24.0	25.8	28.0	31.0	28.0	26.0	24.2	21.8	21.5	21.3	21.5	21.5
11. Intermediate consumption	:	:	:	:	:	:	13.6	15.6	15.0	15.8	13.7	10.1	9.7	8.5	8.1	8.5	7.8	8.1
12. Social transfers other than in kind	:	:	:	:	:	:	30.4	33.9	38.8	41.6	40.1	40.4	38.8	34.3	34.5	34.2	34.3	33.8
13. Social transfers in kind via market producers	:	:	:	:	:	:	5.5	6.1	7.0	7.4	7.3	7.1	5.5	4.4	3.9	3.7	3.3	3.2
14. Interest	:	:	:	:	:	:	9.6	10.5	11.7	12.0	13.2	15.1	9.7	7.3	7.0	7.6	7.0	7.1
15. Subsidies	:	:	:	:	:	:	0.1	0.2	0.1	0.2	0.3	1.3	1.3	2.0	1.6	2.0	2.0	1.8
16. Other current expenditure	:	:	:	:	:	:	3.7	4.2	4.9	4.8	4.4	3.4	2.9	3.2	3.5	3.2	3.0	3.2
17. Total current expenditure	:	:	:	:	:	:	87.0	96.2	105.4	112.8	107.1	103.3	92.2	81.4	80.2	80.6	79.0	78.6
18. Gross saving	:	:	:	:	:	:	-7.0	-8.0	-12.3	-23.6	-18.6	-17.6	-8.5	-0.6	-2.0	-4.1	-2.0	0.5
19. Capital transfers received	:	:	:	:	:	:	5.3	5.7	5.3	3.2	4.7	5.3	5.0	6.3	4.1	4.8	4.5	4.5
20. Total revenue	:	:	:	:	:	:	85.3	93.9	98.4	92.4	93.3	91.1	88.6	87.2	82.3	81.3	81.5	83.7
21. Gross fixed capital formation	:	:	:	:	:	:	12.5	11.3	13.5	13.6	8.3	5.1	4.8	6.2	6.9	6.9	6.5	6.5
22. Other capital expenditure	:	:	:	:	:	:	-1.2	2.0	4.0	2.1	3.1	3.9	8.5	22.0	1.5	1.8	2.2	2.5
23. Total expenditure	:	:	:	:	:	:	98.3	109.5	123.0	128.4	118.6	112.3	105.5	109.6	88.7	89.3	87.7	87.6
24. Tax burden	:	:	:	:	:	:	67.6	74.0	77.0	73.0	72.4	69.6	67.8	64.0	63.7	62.2	63.9	65.7
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-13.0	-15.6	-24.6	-36.0	-25.3	-21.2	-16.9	-22.5	-6.3	-8.0	-6.2	-3.9

Table 5B

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

Greece

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

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	:	:	12.2	12.6	12.6	11.7	12.6	13.5	13.5	14.1	15.6	16.5	17.0	17.0
2. Current taxes on income and wealth	:	:	:	:	:	:	8.3	8.3	8.1	8.5	8.3	9.2	10.8	10.5	9.7	8.5	8.8	8.7
3. Social contributions	:	:	:	:	:	:	11.9	12.4	12.7	12.4	13.1	13.2	13.8	13.5	13.4	13.7	14.4	14.2
4. Of which actual social contributions	:	:	:	:	:	:	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.7	11.2	11.0
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	5.4	4.6	4.6
6. Total current revenue	:	:	:	:	:	:	36.7	37.9	38.5	37.5	39.2	41.4	43.7	44.8	44.0	44.2	44.8	44.5
7. Government consumption expenditure	:	:	:	:	:	:	20.2	20.5	20.7	23.3	22.2	21.7	21.6	20.3	19.9	20.3	20.3	19.6
8. Collective consumption	:	:	:	:	:	:	10.1	10.4	10.2	11.9	11.3	11.0	11.5	10.9	10.9	10.7	10.4	10.3
9. Social transfers in kind	:	:	:	:	:	:	10.0	10.2	10.5	11.4	10.9	10.7	10.2	9.4	9.0	9.6	9.9	9.2
10. Compensation of employees	:	:	:	:	:	:	11.0	11.1	11.6	13.1	12.4	12.5	12.6	12.1	12.1	12.3	12.5	12.1
11. Intermediate consumption	:	:	:	:	:	:	6.3	6.7	6.2	6.7	6.1	4.9	5.1	4.7	4.6	4.9	4.5	4.6
12. Social transfers other than in kind	:	:	:	:	:	:	14.0	14.6	16.0	17.5	17.7	19.5	20.3	19.0	19.4	19.8	20.0	19.0
13. Social transfers in kind via market producers	:	:	:	:	:	:	2.5	2.6	2.9	3.1	3.2	3.4	2.9	2.5	2.2	2.2	1.9	1.8
14. Interest	:	:	:	:	:	:	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	3.9	4.4	4.1	4.0
15. Subsidies	:	:	:	:	:	:	0.0	0.1	0.0	0.1	0.2	0.6	0.7	1.1	0.9	1.2	1.2	1.0
16. Other current expenditure	:	:	:	:	:	:	1.7	1.8	2.0	2.0	1.9	1.6	1.5	1.8	2.0	1.9	1.8	1.8
17. Total current expenditure	:	:	:	:	:	:	39.9	41.4	43.6	47.5	47.4	49.9	48.2	45.1	45.2	46.5	45.9	44.2
18. Gross saving	:	:	:	:	:	:	-3.2	-3.4	-5.1	-9.9	-8.2	-8.5	-4.5	-0.3	-1.1	-2.4	-1.1	0.3
19. Capital transfers received	:	:	:	:	:	:	2.4	2.4	2.2	1.4	2.1	2.6	2.6	3.5	2.3	2.8	2.6	2.5
20. Total revenue	:	:	:	:	:	:	39.2	40.4	40.6	38.9	41.3	44.0	46.3	48.3	46.4	46.9	47.4	47.0
21. Gross fixed capital formation	:	:	:	:	:	:	5.7	4.9	5.6	5.7	3.7	2.4	2.5	3.4	3.9	4.0	3.8	3.6
22. Other capital expenditure	:	:	:	:	:	:	-0.6	0.9	1.7	0.9	1.4	1.9	4.4	12.2	0.8	1.1	1.3	1.4
23. Total expenditure	:	:	:	:	:	:	45.1	47.1	50.8	54.1	52.5	54.2	55.2	60.8	49.9	51.6	51.0	49.3
24. Tax burden	:	:	:	:	:	:	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.9	35.9	37.2	36.9
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-5.9	-6.7	-10.2	-15.2	-11.2	-10.2	-8.8	-12.4	-3.6	-4.6	-3.6	-2.2

Table 5C

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

Greece

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

	1996	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	:	:	:	9.6	4.0	-8.5	2.3	-1.7	-7.5	-1.6	9.2	3.0	2.1	3.7
2. Current taxes on income and wealth	:	:	:	:	:	:	:	6.6	2.3	3.3	-7.9	2.2	8.3	-8.4	-9.0	-14.3	2.4	2.4
3. Social contributions	:	:	:	:	:	:	:	11.6	6.1	-4.2	1.2	-8.2	-3.1	-7.9	-2.0	-0.3	4.2	1.9
4. Of which actual social contributions	:	:	:	:	:	:	:	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-4.4	-0.3	4.2	1.9
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	-14.8	3.1
6. Total current revenue	:	:	:	:	:	:	:	10.2	5.5	-4.2	-0.7	-3.1	-2.5	-3.3	-3.2	-2.2	0.7	2.8
7. Government consumption expenditure	:	:	:	:	:	:	:	8.7	5.0	10.4	-9.3	-10.6	-7.8	-11.3	-3.5	-0.9	-0.7	0.0
8. Collective consumption	:	:	:	:	:	:	:	9.2	2.7	14.4	-9.8	-10.7	-4.0	-10.0	-1.7	-4.8	-3.2	2.9
9. Social transfers in kind	:	:	:	:	:	:	:	8.3	7.4	6.6	-8.8	-10.4	-11.8	-12.9	-5.7	3.8	2.1	-3.1
10. Compensation of employees	:	:	:	:	:	:	:	7.5	8.6	10.8	-9.7	-7.3	-6.9	-9.7	-1.4	-1.1	0.8	0.1
11. Intermediate consumption	:	:	:	:	:	:	:	14.7	-4.3	5.7	-13.1	-26.7	-3.8	-12.4	-4.5	4.9	-8.4	4.4
12. Social transfers other than in kind	:	:	:	:	:	:	:	11.3	14.4	7.2	-3.5	0.7	-3.8	-11.8	0.8	-0.9	0.3	-1.6
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	10.6	14.4	5.8	-1.9	-1.7	-22.3	-19.9	-12.5	-3.9	-10.5	-3.6
14. Interest	:	:	:	:	:	:	:	8.8	11.3	2.7	10.6	13.8	-35.3	-25.3	-3.9	8.1	-7.0	0.4
15. Subsidies	:	:	:	:	:	:	:	143.8	-49.2	136.4	46.6	291.3	-3.6	50.8	-15.8	23.8	-0.4	-9.1
16. Other current expenditure 1)	:	:	:	:	:	:	:	0.1	0.2	0.0	-0.1	-0.3	-0.1	0.3	0.2	-0.1	-0.1	0.0
17. Total current expenditure	:	:	:	:	:	:	:	10.6	9.5	7.0	-5.0	-3.5	-10.8	-11.7	-1.5	0.4	-1.9	-0.4
18. Gross saving 1)	:	:	:	:	:	:	:	-0.2	-1.7	-4.8	1.7	-0.3	4.0	4.1	-0.8	-1.2	1.2	1.4
19. Capital transfers received	:	:	:	:	:	:	:	7.3	-7.3	-38.7	45.7	12.5	-6.1	27.2	-35.1	17.4	-6.3	-0.7
20. Total revenue	:	:	:	:	:	:	:	10.1	4.7	-6.0	0.9	-2.3	-2.7	-1.6	-5.6	-1.3	0.3	2.6
21. Gross fixed capital formation	:	:	:	:	:	:	:	-9.6	19.7	0.4	-38.6	-39.2	-5.3	28.8	12.3	-0.9	-5.0	-0.7
22. Other capital expenditure 1)	:	:	:	:	:	:	:	1.4	0.8	-0.8	0.5	0.5	2.6	7.8	-11.3	0.2	0.2	0.1
23. Total expenditure	:	:	:	:	:	:	:	11.4	12.3	4.4	-7.7	-5.3	-6.1	3.9	-19.1	0.7	-1.8	-0.1
24. Tax burden	:	:	:	:	:	:	:	9.4	4.0	-5.1	-0.9	-3.8	-2.6	-5.5	-0.6	-2.3	2.8	2.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	-0.8	-3.5	-5.0	3.9	1.0	1.4	-3.6	8.9	-1.0	1.0	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	2017
1. Net borrowing (% of GDP) 1)	:	:	:	:	:	:	5.9	6.7	10.2	15.2	11.2	10.2	8.8	12.4	3.6	4.6	3.6	2.2
2. Interest payments (% of GDP)	:	:	:	:	:	:	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	3.9	4.4	4.1	4.0
3. Implicit interest rate 2)	:	:	:	:	:	:	:	4.6	4.9	4.5	4.4	4.6	2.7	2.4	2.2	2.4	2.1	2.1
4. Nominal GDP growth rate	12.1	7.5	7.4	9.4	8.3	2.9	9.3	6.8	4.0	-1.8	-4.8	-8.4	-7.6	-5.7	-1.6	-2.5	-0.7	3.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	:	:	:	:	:	:	5.9	6.7	10.2	15.2	11.2	10.2	8.8	12.4	3.6	4.6	3.6	2.2
6. Contribution of nominal GDP growth	:	:	:	:	:	:	:	-6.6	-4.0	2.1	6.4	13.4	14.2	9.6	2.8	4.5	1.4	-6.6
7. Stock-flow adjustment 3)	:	:	:	:	:	:	:	-0.4	0.0	0.2	1.8	2.2	-35.6	-4.5	-4.8	7.0	-0.1	0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	:	:	:	:	:	:	1.5	2.2	5.4	10.1	5.4	3.0	3.7	8.4	-0.4	0.2	-0.5	-1.8
9. Snow-ball effect	:	:	:	:	:	:	:	-2.1	0.9	7.1	12.3	20.7	19.3	13.6	6.8	8.9	5.4	-2.7
10. Stock-flow adjustment 3)	:	:	:	:	:	:	:	-0.4	0.0	0.2	1.8	2.2	-35.6	-4.5	-4.8	7.0	-0.1	0.3
(% of GDP)																		
11. Change in gross debt 5)	:	:	:	:	:	:	:	-0.3	6.2	17.4	19.4	25.8	-12.5	17.5	1.6	16.2	4.9	-4.1
12. Level of gross debt (end of year)	:	:	:	:	:	:	103.4	103.1	109.4	126.7	146.1	172.0	159.4	177.0	178.6	194.8	199.7	195.6

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 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	2017
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	108.6	115.0	119.3	126.7	133.0	138.4
2. Current taxes on income and wealth	44.6	68.7	77.2	78.8	88.1	100.8	116.8	137.6	116.6	101.6	100.6	102.0	106.3	105.0	105.4	109.8	112.3	118.3
3. Social contributions	57.0	89.1	95.0	102.1	109.2	117.5	127.1	136.4	142.0	139.7	138.6	137.8	131.9	128.2	130.1	132.4	137.1	141.3
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	120.1	122.1	124.4	128.9	132.8
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	42.9	42.1	41.0	42.3	43.2	43.7
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	389.6	390.4	395.8	411.2	425.7	441.7
7. Government consumption expenditure	81.1	115.9	124.6	134.7	147.8	161.1	174.9	191.0	209.5	221.0	221.7	219.7	205.2	202.4	202.4	206.1	209.4	213.0
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	88.4	87.9	87.5	87.7	88.3	89.1
9. Social transfers in kind	45.0	64.9	71.0	76.6	85.1	93.8	101.0	109.9	120.6	129.2	127.7	125.4	116.9	114.4	114.9	118.4	121.1	123.9
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	114.7	114.9	118.8	120.6	122.4
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	55.0	55.0	56.8	57.7	58.4
12. Social transfers other than in kind	60.8	80.3	86.7	92.6	99.6	106.6	114.0	123.8	137.1	155.1	162.7	164.2	168.5	170.6	170.7	170.1	172.7	175.3
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	28.2	28.1	28.4	28.7	28.9
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	34.7	35.3	34.0	33.1	32.1
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	10.9	11.4	11.7	11.8	12.0
16. Other current expenditure	6.2	10.9	11.6	13.2	13.6	15.4	17.2	17.0	19.6	20.6	18.3	19.6	17.2	17.9	17.3	18.0	18.7	19.3
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	431.9	432.6	437.8	443.2	448.4
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	-38.1	-41.5	-36.8	-26.6	-17.5	-6.8
19. Capital transfers received	3.2	4.5	5.7	6.1	7.3	7.2	7.2	5.7	3.0	0.1	0.8	-0.4	1.6	3.8	5.9	6.0	7.1	7.3
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	391.2	394.2	401.7	417.2	432.8	449.0
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	25.9	22.8	21.9	24.4	23.6	24.5
22. Other capital expenditure	10.0	10.2	11.0	9.8	15.7	12.4	13.1	14.0	15.2	13.9	11.3	12.2	46.5	10.8	8.6	6.3	6.3	6.5
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	500.1	465.4	463.0	468.5	473.1	479.4
24. Tax burden	144.0	229.7	249.0	266.4	294.0	327.3	362.5	393.2	358.9	321.1	338.0	334.2	335.5	340.1	349.7	364.5	378.8	394.1
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	-71.2	-61.3	-51.2	-40.3	-30.5

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	2017
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	10.0	10.4	11.2	11.5	11.7	11.9	11.9
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	10.2	10.2	10.1	10.2	10.0	10.2
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	12.9	12.6	12.4	12.5	12.3	12.2	12.2
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	12.1	11.8	11.6	11.7	11.5	11.5	11.4
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	4.1	4.1	3.9	3.9	3.9	3.8
6. Total current revenue	36.6	37.3	37.4	37.1	37.8	38.7	39.8	40.4	36.5	34.8	36.2	36.2	37.4	37.9	38.0	38.1	38.0	38.1
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	20.5	19.7	19.6	19.4	19.1	18.7	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	8.4	8.1	7.9	7.7
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	11.2	11.1	11.0	11.0	10.8	10.7
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	11.5	10.9	11.1	11.0	11.0	10.8	10.6
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	5.0
12. Social transfers other than in kind	13.2	11.5	11.6	11.5	11.6	11.5	11.3	11.5	12.3	14.4	15.1	15.3	16.2	16.5	16.4	15.8	15.4	15.1
13. Social transfers in kind via market producers	2.1	2.3	2.4	2.3	2.5	2.5	2.6	2.4	2.6	2.9	2.9	2.9	2.7	2.7	2.7	2.6	2.6	2.5
14. Interest	4.9	3.0	2.6	2.3	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.4	3.4	3.1	3.0	2.8
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	1.0	1.1	1.1	1.1	1.1	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	1.7	1.7	1.7	1.7	1.7	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	40.8	41.0	41.9	41.5	40.6	39.6	38.7
18. Gross saving	-1.3	4.0	4.3	4.2	4.9	5.9	7.1	7.3	1.3	-4.6	-3.7	-4.6	-3.7	-4.0	-3.5	-2.5	-1.6	-0.6
19. Capital transfers received	0.7	0.6	0.8	0.8	0.8	0.8	0.7	0.5	0.3	0.0	0.1	0.0	0.2	0.4	0.6	0.6	0.6	0.6
20. Total revenue	37.3	37.9	38.2	37.9	38.6	39.5	40.5	40.9	36.7	34.8	36.2	36.2	37.5	38.2	38.6	38.7	38.7	38.7
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	2.5	2.2	2.1	2.3	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	4.5	1.0	0.8	0.6	0.6	0.6
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	45.6	48.0	45.1	44.5	43.4	42.3	41.3
24. Tax burden	31.3	32.8	33.2	33.2	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.2	33.0	33.6	33.8	33.8	34.0
25. Net lending (+) or net borrowing (-)	-7.0	-0.5	-0.4	-0.4	0.0	1.2	2.2	2.0	-4.4	-11.0	-9.4	-9.5	-10.4	-6.9	-5.9	-4.7	-3.6	-2.6

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	2017
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	1.9	6.0	3.7	6.2	5.0	4.0
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	-1.2	0.4	4.2	2.3	5.3
3. Social contributions	7.3	9.5	6.6	7.5	6.9	7.6	8.2	7.3	4.1	-1.6	-0.8	-0.6	-4.3	-2.8	1.4	1.8	3.6	3.0
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	1.7	1.9	3.6	3.0
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	3.5	-1.8	-2.6	3.1	2.2	1.2
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	0.5	0.2	1.4	3.9	3.5	3.7
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	-6.6	-1.4	0.0	1.8	1.6	1.7
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	-6.2	-0.5	-0.4	0.2	0.7	0.9
9. Social transfers in kind	6.4	5.9	9.5	7.8	11.1	10.2	7.7	8.8	9.8	7.1	-1.2	-1.7	-6.8	-2.1	0.4	3.1	2.3	2.3
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	0.7	0.2	3.4	1.5	1.5
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	-6.2	0.0	3.4	1.6	1.1
12. Social transfers other than in kind	5.1	6.0	7.9	6.8	7.6	7.0	8.6	10.8	13.1	4.9	0.9	2.6	1.3	0.0	-0.3	1.5	1.5	1.5
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	-1.3	-0.4	1.0	1.0	1.0
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	12.1	1.8	-3.7	-2.5	-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	-18.0	8.5	5.0	2.2	0.9	1.6
16. Other current expenditure 1)	0.1	-0.1	0.0	0.1	-0.1	0.1	0.1	-0.1	0.2	0.2	-0.2	0.1	-0.2	0.1	-0.1	0.0	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	0.2	1.2	1.2	1.2
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	-0.9	0.9	-0.4	0.5	1.1	0.9	1.0
19. Capital transfers received	-10.3	17.5	25.7	6.8	19.7	-1.5	1.1	-22.0	-46.1	-95.4	444.6	-155.7	-478.2	140.5	54.7	1.1	17.5	3.6
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	1.0	0.8	1.9	3.9	3.7	3.7
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	-34.7	-12.1	-3.8	11.5	-3.5	4.0
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	-0.2	-0.2	0.0	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	2.3	-6.9	-0.5	1.2	1.0	1.3
24. Tax burden	7.3	7.0	8.4	7.0	10.4	11.3	10.7	8.5	-8.7	-10.5	5.3	-1.1	0.4	1.4	2.8	4.2	3.9	4.0
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	-0.1	-1.0	3.5	1.0	1.1	1.1	1.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	7.0	0.5	0.4	0.4	0.0	-1.2	-2.2	-2.0	4.4	11.0	9.4	9.5	10.4	6.9	5.9	4.7	3.6	2.6	
2. Interest payments (% of GDP)	4.9	3.0	2.6	2.3	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.4	3.4	3.1	3.0	2.8	
3. Implicit interest rate 2)	:	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.5	4.2	3.6	4.1	4.2	3.9	3.7	3.3	3.0	2.8	
4. Nominal GDP growth rate	7.8	8.2	7.1	7.2	7.2	8.0	8.3	7.2	3.3	-3.3	0.2	-1.0	-2.6	-1.1	1.0	3.7	3.7	3.6	
(% 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	9.5	10.4	6.9	5.9	4.7	3.6	2.6	
6. Contribution of nominal GDP growth	:	-4.4	-3.6	-3.5	-3.2	-3.4	-3.2	-2.6	-1.1	1.4	-0.1	0.6	1.8	1.0	-0.9	-3.5	-3.6	-3.5	
7. Stock-flow adjustment 3)	:	0.1	0.3	-0.5	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.7	3.7	0.4	0.6	0.3	0.5	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-2.4	-2.2	-1.9	-1.9	-2.9	-3.8	-3.6	2.9	9.3	7.5	7.0	7.5	3.5	2.5	1.6	0.6	-0.1	
9. Snow-ball effect	:	-1.5	-1.0	-1.2	-1.2	-1.6	-1.6	-1.1	0.4	3.1	1.8	3.0	4.8	4.3	2.5	-0.4	-0.7	-0.8	
10. Stock-flow adjustment 3)	:	0.1	0.3	-0.5	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.7	3.7	0.4	0.6	0.3	0.5	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-3.8	-2.9	-3.6	-2.4	-3.0	-3.4	-3.4	3.9	13.3	7.4	9.4	15.9	8.3	5.6	1.5	0.5	-0.9	
12. Level of gross debt (end of year)	61.7	54.2	51.3	47.6	45.3	42.3	38.9	35.5	39.4	52.7	60.1	69.5	85.4	93.7	99.3	100.8	101.3	100.4	

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

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

3) Line 7 = line 10.

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

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

Table 7A

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

France

(Mrd EURO-FRF)

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	119	157	190	227	258	269	280	290	293	289	293	311	320	329	337	345	353	359
2. Current taxes on income and wealth	59	81	96	173	186	197	216	225	234	204	221	238	257	269	270	274	279	285
3. Social contributions	151	207	242	258	299	312	329	341	351	354	362	376	387	399	409	412	420	431
4. Of which actual social contributions	138	191	222	232	269	281	297	308	316	318	324	337	346	357	366	369	377	387
5. Other current revenue, including sales	43	55	69	77	87	92	98	104	111	110	113	116	116	118	120	123	126	129
6. Total current revenue	372	500	598	735	830	871	923	961	989	958	988	1041	1079	1115	1136	1154	1178	1204
7. Government consumption expenditure	170	222	281	328	391	405	418	433	447	464	476	486	498	508	516	522	529	535
8. Collective consumption	71	89	109	126	142	146	150	154	158	165	168	172	177	181	182	185	187	190
9. Social transfers in kind	99	133	172	202	249	259	268	279	289	299	308	314	320	327	334	337	342	346
10. Compensation of employees	100	126	161	191	219	227	233	241	247	254	260	264	268	273	278	282	285	288
11. Intermediate consumption	40	52	63	71	83	87	89	91	93	99	102	104	107	110	110	111	112	113
12. Social transfers other than in kind	130	170	216	248	297	310	325	339	351	371	383	394	408	420	430	437	443	456
13. Social transfers in kind via market producers	30	43	54	69	90	94	98	104	108	112	116	119	122	125	128	131	133	136
14. Interest	18	27	40	42	46	46	47	51	56	47	48	54	54	48	46	44	46	47
15. Subsidies	18	18	18	20	24	24	25	27	29	35	36	35	36	36	47	55	56	58
16. Other current expenditure	19	28	40	47	57	61	64	67	70	75	77	78	81	85	83	85	88	89
17. Total current expenditure	355	464	593	689	815	849	881	919	954	993	1022	1047	1076	1097	1123	1145	1164	1187
18. Gross saving	17	36	5	46	15	23	42	41	35	-35	-34	-5	3	18	13	9	14	17
19. Capital transfers received	0	0	3	5	9	10	6	6	5	4	4	5	6	6	7	8	8	9
20. Total revenue	372	500	601	740	839	881	929	967	994	962	992	1047	1086	1121	1143	1162	1186	1213
21. Gross fixed capital formation	33	49	51	58	68	71	73	77	79	82	83	82	85	85	79	77	78	79
22. Other capital expenditure	7	13	20	12	16	17	19	20	25	25	23	23	25	25	25	23	21	22
23. Total expenditure	395	525	664	759	899	937	973	1016	1058	1101	1128	1152	1186	1207	1227	1245	1263	1287
24. Tax burden	317	430	511	637	720	757	800	829	849	814	843	892	929	960	979	995	1016	1039
25. Net lending (+) or net borrowing (-)	-22	-25	-63	-20	-60	-56	-43	-49	-64	-139	-136	-105	-100	-86	-84	-83	-76	-74

Table 7B

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

France

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

	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	15.8	15.9	15.7
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	12.5	12.5
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	18.8	19.2	19.0	18.9	18.9
4. Of which actual social contributions	18.2	18.0	18.1	15.6	15.7	15.9	16.0	15.8	15.8	16.4	16.2	16.3	16.6	16.9	17.2	17.0	16.9	16.9
5. Other current revenue, including sales	5.7	5.2	5.7	5.2	5.1	5.2	5.3	5.4	5.6	5.7	5.6	5.6	5.6	5.6	5.6	5.7	5.7	5.7
6. Total current revenue	48.9	47.2	48.8	49.5	48.5	49.2	49.8	49.4	49.6	49.4	49.4	50.6	51.7	52.7	53.3	53.1	52.9	52.8
7. Government consumption expenditure	22.4	21.0	22.9	22.1	22.8	22.9	22.6	22.3	22.4	23.9	23.8	23.6	23.8	24.0	24.2	24.0	23.8	23.5
8. Collective consumption	9.3	8.4	8.9	8.5	8.3	8.2	8.1	7.9	7.9	8.5	8.4	8.4	8.5	8.6	8.6	8.5	8.4	8.3
9. Social transfers in kind	13.1	12.5	14.0	13.6	14.5	14.6	14.5	14.3	14.5	15.4	15.4	15.2	15.4	15.4	15.6	15.5	15.4	15.1
10. Compensation of employees	13.2	11.9	13.2	12.9	12.8	12.8	12.6	12.4	12.4	13.1	13.0	12.8	12.9	12.9	13.0	13.0	12.8	12.6
11. Intermediate consumption	5.2	4.9	5.1	4.8	4.8	4.9	4.8	4.7	4.7	5.1	5.1	5.1	5.1	5.2	5.2	5.1	5.0	5.0
12. Social transfers other than in kind	17.0	16.1	17.6	16.7	17.3	17.5	17.5	17.4	17.6	19.2	19.2	19.1	19.6	19.9	20.2	20.1	19.9	20.0
13. Social transfers in kind via market producers	3.9	4.0	4.4	4.7	5.3	5.3	5.3	5.3	5.4	5.8	5.8	5.8	5.8	5.9	6.0	6.0	6.0	6.0
14. Interest	2.4	2.5	3.3	2.8	2.7	2.6	2.5	2.6	2.8	2.4	2.4	2.6	2.6	2.3	2.2	2.0	2.1	2.1
15. Subsidies	2.4	1.7	1.5	1.4	1.4	1.4	1.4	1.4	1.5	1.8	1.8	1.7	1.7	1.7	2.2	2.5	2.5	2.5
16. Other current expenditure	2.5	2.7	3.3	3.2	3.3	3.5	3.4	3.4	3.5	3.9	3.8	3.8	3.9	4.0	3.9	3.9	4.0	3.9
17. Total current expenditure	46.7	43.8	48.4	46.4	47.7	47.9	47.5	47.2	47.8	51.2	51.1	50.8	51.6	51.8	52.6	52.7	52.3	52.0
18. Gross saving	2.2	3.4	0.4	3.1	0.9	1.3	2.3	2.1	1.8	-1.8	-1.7	-0.3	0.1	0.8	0.6	0.4	0.6	0.8
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	0.4
20. Total revenue	49.0	47.2	49.1	49.8	49.0	49.7	50.2	49.7	49.8	49.6	49.6	50.8	52.0	52.9	53.6	53.4	53.3	53.1
21. Gross fixed capital formation	4.3	4.6	4.2	3.9	4.0	4.0	3.9	3.9	3.9	4.3	4.1	4.0	4.1	4.0	3.7	3.5	3.5	3.4
22. Other capital expenditure	0.9	1.2	1.6	0.8	0.9	1.0	1.0	1.0	1.2	1.3	1.2	1.1	1.2	1.2	1.2	1.0	0.9	0.9
23. Total expenditure	51.9	49.6	54.2	51.1	52.5	52.9	52.5	52.2	53.0	56.8	56.4	55.9	56.8	57.0	57.5	57.2	56.8	56.4
24. Tax burden	41.6	40.6	41.7	42.9	42.1	42.7	43.1	42.6	42.5	42.0	42.2	43.3	44.5	45.4	45.9	45.8	45.7	45.5
25. Net lending (+) or net borrowing (-)	-2.9	-2.4	-5.1	-1.3	-3.5	-3.2	-2.3	-2.5	-3.2	-7.2	-6.8	-5.1	-4.8	-4.1	-3.9	-3.8	-3.4	-3.3

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	2017
1. Taxes on production and imports	6.0	5.3	4.8	1.6	5.8	4.6	3.8	3.7	1.1	-1.4	1.3	6.0	2.9	2.8	2.5	2.3	2.3	1.7
2. Current taxes on income and wealth	7.3	8.1	3.3	5.8	5.9	5.9	9.4	4.1	4.3	-13.0	8.1	8.0	7.8	4.9	0.2	1.6	1.8	2.3
3. Social contributions	5.1	6.0	3.0	4.0	3.1	4.4	5.3	3.8	2.8	1.0	2.1	4.0	2.9	3.0	2.4	0.9	1.8	2.6
4. Of which actual social contributions	4.8	6.1	2.9	4.0	3.1	4.5	5.6	3.6	2.6	0.6	2.0	3.9	2.8	3.1	2.6	0.9	1.9	2.7
5. Other current revenue, including sales	7.0	6.0	7.5	7.7	5.0	5.8	6.9	6.2	6.2	-0.8	2.2	3.3	-0.3	1.9	1.9	2.1	2.6	2.7
6. Total current revenue	6.0	6.1	4.1	4.0	4.7	4.9	5.9	4.1	3.0	-3.2	3.2	5.4	3.7	3.3	1.9	1.6	2.0	2.2
7. Government consumption expenditure	6.1	5.8	3.2	4.2	4.1	3.7	3.3	3.5	3.2	3.7	2.6	2.1	2.4	2.1	1.6	1.2	1.4	1.2
8. Collective consumption	6.5	3.9	0.0	3.2	4.4	2.9	2.8	2.6	2.8	4.4	1.8	2.4	2.8	2.3	0.7	1.4	1.3	1.3
9. Social transfers in kind	5.9	7.1	5.3	4.7	3.9	4.2	3.5	4.1	3.5	3.4	3.1	1.9	2.1	2.0	2.0	1.0	1.4	1.2
10. Compensation of employees	6.4	5.6	4.7	3.8	2.4	3.4	2.7	3.3	2.5	3.0	2.3	1.5	1.8	1.7	1.9	1.2	1.2	1.2
11. Intermediate consumption	3.4	6.5	-0.1	6.6	6.7	4.7	2.8	2.1	2.3	6.4	3.5	1.6	3.0	2.5	0.2	0.6	1.4	0.6
12. Social transfers other than in kind	6.4	6.3	3.1	2.3	4.6	4.5	4.9	4.4	3.4	5.8	3.1	3.0	3.6	2.9	2.2	1.7	1.3	2.9
13. Social transfers in kind via market producers	9.1	6.8	4.5	6.9	5.4	3.8	5.0	5.4	4.2	3.8	3.2	2.4	2.6	2.4	2.8	2.2	2.0	2.0
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	0.4	-11.0	-3.9	-3.5	3.7	1.5
15. Subsidies	10.3	1.5	1.1	2.1	-3.5	-0.4	4.5	7.1	8.1	18.8	5.5	-4.6	4.5	0.2	29.9	16.0	3.0	2.9
16. Other current expenditure 1)	0.0	0.0	0.0	0.0	-0.1	0.1	0.0	0.0	0.1	0.4	0.0	-0.1	0.1	0.2	-0.1	0.0	0.0	-0.1
17. Total current expenditure	6.6	6.5	3.5	3.9	3.7	4.1	3.8	4.3	3.8	4.0	2.9	2.4	2.8	1.9	2.3	2.0	1.7	2.0
18. Gross saving 1)	-0.3	-0.1	0.3	0.0	0.5	0.4	1.0	-0.1	-0.4	-3.6	0.1	1.4	0.4	0.7	-0.2	-0.2	0.2	0.1
19. Capital transfers received	210.1	-92.5	5.0	11.8	3.0	11.1	-33.1	-5.9	-22.5	-14.3	0.2	28.8	16.1	-6.1	20.3	11.8	8.9	3.1
20. Total revenue	6.1	5.6	4.1	4.1	4.7	5.0	5.5	4.0	2.8	-3.3	3.2	5.5	3.7	3.2	2.0	1.7	2.1	2.2
21. Gross fixed capital formation	6.5	6.5	-3.0	9.4	6.2	4.8	2.5	5.5	2.6	4.8	0.6	-1.6	3.6	0.4	-7.3	-2.3	1.2	1.0
22. Other capital expenditure 1)	0.0	0.3	0.3	-0.3	0.0	0.1	0.0	0.0	0.2	0.1	-0.2	0.0	0.1	0.0	0.0	-0.1	-0.1	0.0
23. Total expenditure	6.6	7.0	3.6	3.6	4.0	4.3	3.8	4.5	4.1	4.1	2.5	2.1	3.0	1.8	1.6	1.4	1.5	1.9
24. Tax burden	6.1	5.6	3.7	3.6	4.8	5.1	5.6	3.7	2.4	-4.1	3.5	5.8	4.2	3.3	1.9	1.7	2.1	2.3
25. Net lending (+) or net borrowing (-)	-0.2	-0.6	0.2	0.3	0.4	0.3	0.8	-0.2	-0.6	-4.0	0.4	1.7	0.3	0.7	0.1	0.1	0.4	0.2

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	5.1	1.4	3.1	3.9	3.5	3.2	2.3	2.5	3.2	7.2	6.8	5.1	4.8	4.1	3.9	3.8	3.4	3.3	
2. Interest payments (% of GDP)	3.3	2.9	2.9	2.7	2.7	2.6	2.5	2.6	2.8	2.4	2.4	2.6	2.6	2.3	2.2	2.0	2.1	2.1	
3. Implicit interest rate 2)	:	5.1	5.1	4.7	4.4	4.1	3.9	4.3	4.5	3.4	3.1	3.3	3.1	2.6	2.4	2.2	2.2	2.2	
4. Nominal GDP growth rate	3.3	4.0	3.2	2.7	4.5	3.6	4.6	5.0	2.6	-2.8	3.1	3.0	1.3	1.4	0.8	2.0	2.3	2.6	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	5.1	1.4	3.1	3.9	3.5	3.2	2.3	2.5	3.2	7.2	6.8	5.1	4.8	4.1	3.9	3.8	3.4	3.3	
6. Contribution of nominal GDP growth	:	-2.3	-1.8	-1.6	-2.8	-2.3	-2.9	-3.1	-1.6	2.0	-2.4	-2.4	-1.1	-1.3	-0.7	-1.8	-2.2	-2.5	
7. Stock-flow adjustment 3)	:	0.3	0.6	1.9	0.8	0.6	-2.2	0.5	2.1	1.8	-1.7	0.8	0.7	-0.1	0.0	-1.0	-0.7	-0.4	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.9	-1.5	0.2	1.1	0.8	0.5	-0.2	-0.1	0.4	4.8	4.4	2.5	2.2	1.8	1.8	1.8	1.4	1.2	
9. Snow-ball effect	:	0.6	1.1	1.2	-0.1	0.4	-0.4	-0.4	1.2	4.4	0.0	0.2	1.5	1.0	1.5	0.2	-0.1	-0.4	
10. Stock-flow adjustment 3)	:	0.3	0.6	1.9	0.8	0.6	-2.2	0.5	2.1	1.8	-1.7	0.8	0.7	-0.1	0.0	-1.0	-0.7	-0.4	
(% of GDP)																			
11. Change in gross debt 5)	:	-0.5	1.9	4.1	1.5	1.5	-2.8	0.0	3.7	10.9	2.7	3.5	4.4	2.7	3.3	0.9	0.6	0.3	
12. Level of gross debt (end of year)	55.8	58.2	60.1	64.2	65.7	67.2	64.4	64.4	68.1	79.0	81.7	85.2	89.6	92.3	95.6	96.5	97.1	97.4	

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 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	2017
1. Taxes on production and imports	:	:	115.7	178.4	199.1	207.7	225.1	231.5	221.6	211.5	223.9	231.1	246.1	238.6	247.4	247.0	243.5	260.5
2. Current taxes on income and wealth	:	:	137.0	170.9	185.2	190.9	213.3	233.4	239.7	222.4	226.5	226.8	239.8	240.9	237.6	243.4	246.8	249.5
3. Social contributions	:	:	138.7	145.9	176.6	182.0	184.3	203.1	212.9	212.1	213.7	216.3	215.8	215.3	216.4	218.6	220.8	225.3
4. Of which actual social contributions	:	:	122.8	141.9	173.1	178.6	180.9	199.3	209.1	208.2	209.7	212.2	211.7	211.2	212.4	214.5	216.7	221.1
5. Other current revenue, including sales	:	:	39.5	47.6	53.7	53.4	54.9	56.3	58.6	60.3	62.1	62.9	64.1	68.3	69.2	71.3	72.4	74.6
6. Total current revenue	:	:	430.9	542.8	614.6	633.9	677.6	724.2	732.8	706.2	726.2	737.1	765.8	763.2	770.6	780.3	783.5	810.0
7. Government consumption expenditure	:	:	172.2	221.6	277.5	291.6	300.9	304.8	317.1	324.4	327.6	320.9	315.4	315.3	315.3	313.9	313.9	318.9
8. Collective consumption	:	:	77.6	94.0	118.2	122.2	123.8	124.2	130.7	133.5	135.5	133.6	131.2	132.0	131.2	130.6	130.6	132.8
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	184.3	183.3	184.1	183.3	183.3	186.1
10. Compensation of employees	:	:	103.8	124.6	150.1	156.6	163.8	164.3	170.3	171.7	172.5	169.6	166.1	164.9	163.8	164.3	166.1	168.7
11. Intermediate consumption	:	:	44.9	58.8	72.4	76.4	75.1	78.3	82.6	85.6	87.4	87.2	87.0	89.9	90.4	89.5	88.2	89.8
12. Social transfers other than in kind	:	:	154.2	195.7	234.6	242.2	252.1	264.4	277.3	291.6	298.7	304.5	311.4	319.7	328.3	335.7	340.7	349.2
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	43.3	43.5	43.7	43.2	42.8	44.3
14. Interest	:	:	109.8	76.0	66.7	67.2	68.9	76.7	80.5	69.5	68.8	76.4	84.1	77.9	75.0	70.1	69.4	67.9
15. Subsidies	:	:	17.3	16.2	18.3	17.3	18.0	18.6	18.8	21.6	23.2	23.5	25.9	27.5	29.5	27.9	27.5	27.9
16. Other current expenditure	:	:	13.2	26.3	32.3	32.8	33.1	35.6	36.8	37.3	36.9	37.0	37.6	38.6	37.5	39.2	39.9	41.0
17. Total current expenditure	:	:	461.6	525.6	613.0	633.4	652.8	680.3	709.5	722.9	733.8	742.8	755.5	762.0	768.2	769.8	774.6	788.7
18. Gross saving	:	:	-30.7	17.2	1.6	0.5	24.8	43.8	23.3	-16.6	-7.6	-5.7	10.3	1.2	2.3	10.4	8.9	21.3
19. Capital transfers received	:	:	7.9	4.6	12.2	6.3	4.4	4.4	3.9	15.5	6.2	10.7	5.9	9.3	7.0	7.6	8.2	8.2
20. Total revenue	:	:	438.8	547.4	626.7	640.1	682.0	728.6	736.7	721.8	732.4	747.8	771.8	772.5	777.6	787.8	791.7	818.2
21. Gross fixed capital formation	:	:	25.9	35.3	43.8	44.7	45.5	46.8	48.6	54.2	46.8	45.3	41.3	38.3	35.7	35.8	36.1	36.8
22. Other capital expenditure	:	:	22.8	3.0	21.6	24.2	39.2	26.0	22.5	27.6	19.9	16.6	23.0	19.5	22.7	24.6	20.3	20.2
23. Total expenditure	:	:	510.3	563.8	678.4	702.3	737.5	753.1	780.7	804.7	800.5	804.7	819.9	819.8	826.6	830.2	831.0	845.7
24. Tax burden	:	:	382.3	494.0	567.4	580.8	621.6	666.7	673.1	656.3	665.8	679.4	701.2	696.8	701.0	709.1	711.9	736.3
25. Net lending (+) or net borrowing (-)	:	:	-71.4	-16.4	-51.7	-62.2	-55.5	-24.6	-43.9	-82.9	-68.1	-57.0	-48.1	-47.3	-49.0	-42.3	-39.3	-27.5

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	2017
1. Taxes on production and imports	:	:	11.7	14.4	13.7	13.9	14.5	14.4	13.6	13.4	13.9	14.1	15.2	14.9	15.3	15.1	14.5	15.1
2. Current taxes on income and wealth	:	:	13.9	13.8	12.8	12.8	13.8	14.5	14.7	14.1	14.1	13.8	14.8	15.0	14.7	14.9	14.7	14.4
3. Social contributions	:	:	14.1	11.8	12.2	12.2	11.9	12.6	13.0	13.5	13.3	13.2	13.4	13.4	13.4	13.4	13.2	13.0
4. Of which actual social contributions	:	:	12.5	11.4	11.9	12.0	11.7	12.4	12.8	13.2	13.1	12.9	13.1	13.1	13.2	13.1	12.9	12.8
5. Other current revenue, including sales	:	:	4.0	3.8	3.7	3.6	3.5	3.5	3.6	3.8	3.9	3.8	4.0	4.3	4.3	4.4	4.3	4.3
6. Total current revenue	:	:	43.7	43.8	42.4	42.5	43.7	45.0	44.9	44.9	45.2	45.0	47.4	47.5	47.7	47.7	46.8	46.8
7. Government consumption expenditure	:	:	17.5	17.9	19.1	19.6	19.4	18.9	19.4	20.6	20.4	19.6	19.5	19.6	19.5	19.2	18.7	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	8.2	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	11.4	11.4	11.4	11.2	10.9	10.8
10. Compensation of employees	:	:	10.5	10.1	10.4	10.5	10.6	10.2	10.4	10.9	10.7	10.3	10.3	10.3	10.2	10.0	9.9	9.8
11. Intermediate consumption	:	:	4.6	4.7	5.0	5.1	4.8	4.9	5.1	5.4	5.4	5.3	5.4	5.6	5.6	5.5	5.3	5.2
12. Social transfers other than in kind	:	:	15.6	15.8	16.2	16.3	16.3	16.4	17.0	18.5	18.6	18.6	19.3	19.9	20.3	20.5	20.3	20.2
13. Social transfers in kind via market producers	:	:	1.9	2.3	2.7	2.7	2.7	2.6	2.7	2.9	2.9	2.7	2.7	2.7	2.7	2.6	2.6	2.6
14. Interest	:	:	11.1	6.1	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.3	4.1	3.9
15. Subsidies	:	:	1.8	1.3	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.6	1.7	1.8	1.7	1.6	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	2.4	2.4
17. Total current expenditure	:	:	46.8	42.4	42.3	42.5	42.1	42.2	43.5	45.9	45.7	45.3	46.8	47.4	47.6	47.1	46.3	45.6
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	0.6	0.5	1.2
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	0.5	0.5	0.5
20. Total revenue	:	:	44.5	44.2	43.3	43.0	44.0	45.2	45.1	45.9	45.6	45.6	47.8	48.1	48.2	48.2	47.3	47.3
21. Gross fixed capital formation	:	:	2.6	2.8	3.0	3.0	2.9	2.9	3.0	3.4	2.9	2.8	2.6	2.4	2.2	2.2	2.2	2.1
22. Other capital expenditure	:	:	2.3	0.2	1.5	1.6	2.5	1.6	1.4	1.8	1.2	1.0	1.4	1.2	1.4	1.5	1.2	1.2
23. Total expenditure	:	:	51.8	45.5	46.8	47.1	47.6	46.8	47.8	51.1	49.9	49.1	50.8	51.0	51.2	50.8	49.6	48.9
24. Tax burden	:	:	38.8	39.8	39.2	39.0	40.1	41.4	41.2	41.7	41.5	41.5	43.4	43.4	43.4	43.4	42.5	42.6
25. Net lending (+) or net borrowing (-)	:	:	-7.3	-1.3	-3.6	-4.2	-3.6	-1.5	-2.7	-5.3	-4.2	-3.5	-3.0	-2.9	-3.0	-2.6	-2.3	-1.6

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	2017
1. Taxes on production and imports	:	:	:	4.6	4.3	4.3	8.4	2.8	-4.3	-4.6	5.9	3.2	6.5	-3.0	3.7	-0.2	-1.4	7.0
2. Current taxes on income and wealth	:	:	:	1.7	3.8	3.1	11.8	9.4	2.7	-7.2	1.9	0.1	5.7	0.5	-1.4	2.5	1.4	1.1
3. Social contributions	:	:	:	2.1	4.7	3.0	1.3	10.2	4.9	-0.4	0.7	1.2	-0.2	-0.3	0.5	1.0	1.0	2.1
4. Of which actual social contributions	:	:	:	2.1	5.0	3.2	1.3	10.2	4.9	-0.5	0.7	1.2	-0.2	-0.3	0.6	1.0	1.0	2.1
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	6.5	1.3	3.0	1.6	3.0
6. Total current revenue	:	:	:	2.7	4.6	3.1	6.9	6.9	1.2	-3.6	2.8	1.5	3.9	-0.3	1.0	1.3	0.4	3.4
7. Government consumption expenditure	:	:	:	7.0	5.1	5.1	3.2	1.3	4.0	2.3	1.0	-2.1	-1.7	0.0	0.0	-0.4	0.0	1.6
8. Collective consumption	:	:	:	5.1	5.2	3.4	1.3	0.3	5.2	2.2	1.5	-1.4	-1.8	0.6	-0.6	-0.4	0.0	1.7
9. Social transfers in kind	:	:	:	8.4	5.0	6.4	4.5	2.0	3.2	2.4	0.6	-2.5	-1.6	-0.5	0.4	-0.4	0.0	1.5
10. Compensation of employees	:	:	:	4.7	3.6	4.3	4.6	0.3	3.6	0.8	0.5	-1.7	-2.0	-0.7	-0.7	0.3	1.1	1.5
11. Intermediate consumption	:	:	:	7.1	5.7	5.6	-1.7	4.2	5.5	3.7	2.0	-0.2	-0.2	3.3	0.6	-1.0	-1.4	1.7
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	2.7	2.2	1.5	2.5
13. Social transfers in kind via market producers	:	:	:	16.3	8.9	6.0	2.7	1.5	2.0	5.1	1.6	-3.6	-2.8	0.3	0.6	-1.3	-1.0	3.6
14. Interest	:	:	:	1.3	-3.5	0.7	2.5	11.3	5.0	-13.7	-0.9	11.0	10.0	-7.4	-3.6	-6.6	-1.0	-2.1
15. Subsidies	:	:	:	8.5	-2.6	-5.7	4.0	3.2	1.2	15.0	7.5	1.2	10.0	6.5	6.9	-5.2	-1.7	1.5
16. Other current expenditure 1)	:	:	:	-0.1	0.1	0.0	-0.1	0.1	0.0	0.1	-0.1	0.0	0.1	0.1	-0.1	0.1	0.0	0.0
17. Total current expenditure	:	:	:	4.3	3.7	3.3	3.1	4.2	4.3	1.9	1.5	1.2	1.7	0.9	0.8	0.2	0.6	1.8
18. Gross saving 1)	:	:	:	-0.7	0.4	-0.1	1.6	1.1	-1.3	-2.5	0.6	0.1	1.0	-0.6	0.1	0.5	-0.1	0.7
19. Capital transfers received	:	:	:	-17.4	-45.4	-48.4	-30.4	0.8	-11.3	298.0	-60.3	73.5	-44.4	56.4	-24.5	7.8	8.1	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	0.1	0.7	1.3	0.5	3.3
21. Gross fixed capital formation	:	:	:	2.8	4.7	2.1	1.7	2.9	3.9	11.6	-13.7	-3.2	-8.8	-7.2	-6.9	0.3	0.9	1.9
22. Other capital expenditure 1)	:	:	:	-1.2	-0.2	0.1	0.9	-0.9	-0.2	0.4	-0.5	-0.2	0.4	-0.2	0.2	0.1	-0.3	0.0
23. Total expenditure	:	:	:	1.6	3.2	3.5	5.0	2.1	3.7	3.1	-0.5	0.5	1.9	0.0	0.8	0.4	0.1	1.8
24. Tax burden	:	:	:	2.8	2.5	2.4	7.0	7.2	1.0	-2.5	1.5	2.0	3.2	-0.6	0.6	1.2	0.4	3.4
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	0.0	-0.1	0.4	0.2	0.8

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	7.3	3.4	3.1	3.4	3.6	4.2	3.6	1.5	2.7	5.3	4.2	3.5	3.0	2.9	3.0	2.6	2.3	1.6
2. Interest payments (% of GDP)	11.1	6.1	5.5	5.0	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.3	4.1	3.9
3. Implicit interest rate 2)	10.3	6.1	5.4	5.0	4.8	4.6	4.5	4.8	5.0	4.2	3.9	4.1	4.4	3.9	3.6	3.3	3.2	3.1
4. Nominal GDP growth rate	8.0	4.8	3.6	3.3	4.1	2.9	3.9	3.9	1.4	-3.6	2.0	2.1	-1.5	-0.5	0.4	1.3	2.4	3.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.3	3.4	3.1	3.4	3.6	4.2	3.6	1.5	2.7	5.3	4.2	3.5	3.0	2.9	3.0	2.6	2.3	1.6
6. Contribution of nominal GDP growth	-8.6	-4.8	-3.7	-3.3	-4.0	-2.8	-3.9	-3.9	-1.4	3.9	-2.2	-2.3	1.7	0.6	-0.6	-1.7	-3.1	-4.2
7. Stock-flow adjustment 3)	1.1	1.1	-2.2	-1.6	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	0.0	2.1	2.1	1.1	-0.2	-0.1	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.9	-2.7	-2.4	-1.6	-1.0	-0.3	-0.9	-3.2	-2.2	0.9	0.0	-1.2	-2.2	-1.9	-1.6	-1.7	-1.8	-2.3
9. Snow-ball effect	2.5	1.3	1.8	1.7	0.6	1.7	0.6	0.9	3.5	8.3	2.0	2.3	7.0	5.4	4.1	2.6	1.0	-0.2
10. Stock-flow adjustment 3)	1.1	1.1	-2.2	-1.6	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	0.0	2.1	2.1	1.1	-0.2	-0.1	0.4
(% of GDP)																		
11. Change in gross debt 5)	-0.3	-0.4	-2.8	-1.4	-0.4	1.8	0.6	-2.8	2.6	10.1	2.8	1.1	6.8	5.6	3.5	0.7	-0.9	-2.1
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	123.2	128.8	132.3	133.0	132.2	130.0

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

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

3) Line 7 = line 10.

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

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

Table 9A

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	2017
1. Taxes on production and imports	0.835	1.359	1.431	1.832	2.066	2.219	2.490	2.980	3.108	2.634	2.755	2.688	2.700	2.473	2.592	2.592	2.597	2.718
2. Current taxes on income and wealth	0.603	1.116	1.155	1.039	0.930	1.150	1.470	2.078	2.104	1.791	1.820	1.998	1.905	1.853	1.775	1.691	1.731	1.779
3. Social contributions	0.465	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.557	1.558	1.599	1.670
4. Of which actual social contributions	0.465	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.557	1.558	1.599	1.670
5. Other current revenue, including sales	0.397	0.572	0.558	0.717	0.743	0.857	0.897	0.851	0.877	0.898	1.023	0.924	0.894	0.901	1.106	1.032	1.008	0.922
6. Total current revenue	2.299	3.768	3.880	4.410	4.711	5.337	5.985	7.102	7.421	6.788	7.150	7.176	7.008	6.590	7.030	6.874	6.934	7.089
7. Government consumption expenditure	0.935	1.819	1.972	2.300	2.298	2.458	2.714	2.880	3.219	3.494	3.495	3.664	3.497	3.202	2.795	2.673	2.654	2.702
8. Collective consumption	0.493	1.025	1.091	1.276	1.279	1.398	1.526	1.664	1.862	2.010	1.960	2.052	1.957	1.776	1.604	1.604	1.604	1.604
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	1.190	1.069	1.049	1.098
10. Compensation of employees	0.898	1.396	1.502	1.812	1.886	2.001	2.159	2.311	2.503	2.729	2.764	2.882	2.825	2.573	2.299	2.267	2.250	2.320
11. Intermediate consumption	0.100	0.510	0.580	0.601	0.517	0.576	0.682	0.743	0.826	0.894	0.851	0.871	0.811	0.744	0.655	0.617	0.620	0.628
12. Social transfers other than in kind	0.560	0.989	1.134	1.342	1.528	1.722	1.777	1.825	2.080	2.249	2.479	2.617	2.598	2.504	2.572	2.570	2.577	2.595
13. Social transfers in kind via market producers	0.000	0.000	0.000	0.009	0.004	0.013	0.019	0.022	0.021	0.027	0.021	0.012	0.009	0.006	0.004	0.004	0.004	0.004
14. Interest	0.143	0.357	0.348	0.415	0.417	0.473	0.472	0.487	0.492	0.436	0.395	0.430	0.566	0.563	0.498	0.489	0.446	0.418
15. Subsidies	0.064	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.095	0.095	0.080	0.078	0.079	0.080
16. Other current expenditure	0.208	0.193	0.210	0.292	0.236	0.348	0.344	0.432	0.542	0.492	0.442	0.509	0.500	0.378	0.399	0.370	0.373	0.386
17. Total current expenditure	1.973	3.592	3.889	4.610	4.730	5.228	5.530	5.885	6.534	6.859	7.013	7.407	7.403	6.863	6.507	6.395	6.349	6.431
18. Gross saving	0.326	0.175	-0.009	-0.200	-0.019	0.109	0.455	1.217	0.887	-0.071	0.136	-0.231	-0.395	-0.273	0.523	0.478	0.585	0.659
19. Capital transfers received	0.009	0.007	0.004	0.010	0.096	0.135	0.011	0.011	0.009	0.021	0.010	0.012	0.011	0.006	0.005	0.005	0.005	0.005
20. Total revenue	2.308	3.774	3.885	4.420	4.808	5.472	5.997	7.114	7.430	6.808	7.160	7.188	7.019	6.596	7.035	6.879	6.940	7.094
21. Gross fixed capital formation	0.343	0.367	0.414	0.490	0.566	0.502	0.514	0.506	0.578	0.740	0.806	0.728	0.513	0.360	0.308	0.337	0.368	0.402
22. Other capital expenditure	0.047	0.051	0.063	0.079	0.022	0.063	0.117	0.159	0.153	0.224	0.252	0.176	0.233	0.264	1.763	0.271	0.209	0.209
23. Total expenditure	2.363	4.010	4.366	5.178	5.318	5.793	6.161	6.550	7.265	7.823	8.071	8.310	8.149	7.486	8.579	7.004	6.927	7.041
24. Tax burden	1.898	3.182	3.313	3.685	4.042	4.605	5.080	6.266	6.542	5.877	6.097	6.218	6.082	5.638	5.917	5.835	5.920	6.160
25. Net lending (+) or net borrowing (-)	-0.056	-0.236	-0.482	-0.758	-0.510	-0.321	-0.164	0.564	0.165	-1.015	-0.912	-1.122	-1.130	-0.891	-1.544	-0.125	0.012	0.053

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	2017
1. Taxes on production and imports	10.9	12.0	12.1	14.4	15.0	15.1	15.7	17.1	16.5	14.3	14.4	13.7	13.9	13.7	14.9	14.9	14.6	14.9
2. Current taxes on income and wealth	7.9	9.8	9.8	8.1	6.8	7.8	9.3	12.0	11.2	9.7	9.5	10.2	9.8	10.3	10.2	9.7	9.8	9.7
3. Social contributions	6.1	6.3	6.2	6.4	7.1	7.5	7.1	6.9	7.1	7.9	8.1	8.0	7.8	7.5	9.0	9.0	9.0	9.1
4. Of which actual social contributions	6.1	6.3	6.2	6.4	7.1	7.5	7.1	6.9	7.1	7.9	8.1	8.0	7.8	7.5	9.0	9.0	9.0	9.1
5. Other current revenue, including sales	5.2	5.0	4.7	5.6	5.4	5.8	5.6	4.9	4.7	4.9	5.4	4.7	4.6	5.0	6.4	5.9	5.7	5.0
6. Total current revenue	30.0	33.2	32.9	34.6	34.2	36.2	37.7	40.9	39.4	36.7	37.4	36.7	36.0	36.5	40.4	39.5	39.1	38.8
7. Government consumption expenditure	12.2	16.0	16.7	18.0	16.7	16.7	17.1	16.6	17.1	18.9	18.3	18.7	18.0	17.7	16.1	15.4	14.9	14.8
8. Collective consumption	6.4	9.0	9.2	10.0	9.3	9.5	9.6	9.6	9.9	10.9	10.3	10.5	10.0	9.8	9.2	9.2	9.0	8.8
9. Social transfers in kind	5.8	7.0	7.5	8.0	7.4	7.2	7.5	7.0	7.2	8.0	8.0	8.3	7.9	7.9	6.8	6.1	5.9	6.0
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	14.7	14.5	14.2	13.2	13.0	12.7	12.7
11. Intermediate consumption	1.3	4.5	4.9	4.7	3.8	3.9	4.3	4.3	4.4	4.8	4.5	4.5	4.2	4.1	3.8	3.5	3.5	3.4
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	13.3	13.9	14.8	14.8	14.5	14.2
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	1.9	3.1	2.9	3.2	3.0	3.2	3.0	2.8	2.6	2.4	2.1	2.2	2.9	3.1	2.9	2.8	2.5	2.3
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	0.4	0.4
16. Other current expenditure	2.7	1.7	1.8	2.3	1.7	2.4	2.2	2.5	2.9	2.7	2.3	2.6	2.6	2.1	2.3	2.1	2.1	2.1
17. Total current expenditure	25.7	31.7	32.9	36.1	34.4	35.5	34.8	33.9	34.7	37.1	36.7	37.9	38.0	38.0	37.4	36.8	35.8	35.2
18. Gross saving	4.2	1.5	-0.1	-1.6	-0.1	0.7	2.9	7.0	4.7	-0.4	0.7	-1.2	-2.0	-1.5	3.0	2.8	3.3	3.6
19. Capital transfers received	0.1	0.1	0.0	0.1	0.7	0.9	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
20. Total revenue	30.1	33.3	32.9	34.6	34.9	37.1	37.8	40.9	39.5	36.8	37.5	36.8	36.1	36.5	40.4	39.6	39.1	38.8
21. Gross fixed capital formation	4.5	3.2	3.5	3.8	4.1	3.4	3.2	2.9	3.1	4.0	4.2	3.7	2.6	2.0	1.8	1.9	2.1	2.2
22. Other capital expenditure	0.6	0.4	0.5	0.6	0.2	0.4	0.7	0.9	0.8	1.2	1.3	0.9	1.2	1.5	10.1	1.6	1.2	1.1
23. Total expenditure	30.8	35.3	37.0	40.6	38.6	39.3	38.8	37.7	38.6	42.3	42.2	42.5	41.9	41.4	49.3	40.3	39.0	38.6
24. Tax burden	24.8	28.0	28.1	28.9	29.4	31.3	32.0	36.1	34.8	31.8	31.9	31.8	31.2	31.2	34.0	33.6	33.3	33.7
25. Net lending (+) or net borrowing (-)	-0.7	-2.1	-4.1	-5.9	-3.7	-2.2	-1.0	3.2	0.9	-5.5	-4.8	-5.7	-5.8	-4.9	-8.9	-0.7	0.1	0.3

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	2017
1. Taxes on production and imports	1.2	11.9	5.3	28.0	12.7	7.4	12.2	19.7	4.3	-15.2	4.6	-2.4	0.4	-8.4	4.8	0.0	0.2	4.7
2. Current taxes on income and wealth	0.6	9.0	3.5	-10.0	-10.5	23.6	27.8	41.3	1.3	-14.9	1.6	9.8	-4.7	-2.7	-4.2	-4.7	2.3	2.8
3. Social contributions	6.4	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	14.3	0.1	2.6	4.5
4. Of which actual social contributions	6.4	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	14.3	0.1	2.6	4.5
5. Other current revenue, including sales	7.4	12.8	-2.6	28.6	3.5	15.4	4.7	-5.2	3.1	2.4	13.9	-9.7	-3.3	0.8	22.8	-6.7	-2.3	-8.5
6. Total current revenue	3.1	11.1	3.0	13.7	6.8	13.3	12.2	18.7	4.5	-8.5	5.3	0.4	-2.3	-6.0	6.7	-2.2	0.9	2.2
7. Government consumption expenditure	10.2	14.4	8.4	16.6	-0.1	7.0	10.4	6.1	11.8	8.5	0.0	4.9	-4.6	-8.4	-12.7	-4.3	-0.7	1.8
8. Collective consumption	2.8	18.4	6.4	17.0	0.2	9.3	9.1	9.1	11.9	8.0	-2.5	4.7	-4.6	-9.2	-9.7	0.0	0.0	0.0
9. Social transfers in kind	18.5	9.6	11.0	16.2	-0.5	4.0	12.1	2.3	11.6	9.4	3.4	5.1	-4.5	-7.4	-16.5	-10.2	-1.8	4.6
10. Compensation of employees	9.7	5.1	7.6	20.6	4.1	6.1	7.9	7.0	8.3	9.0	1.3	4.3	-2.0	-8.9	-10.6	-1.4	-0.8	3.1
11. Intermediate consumption	1.4	45.1	13.8	3.6	-13.9	11.4	18.4	8.9	11.2	8.3	-4.8	2.3	-7.0	-8.2	-12.0	-5.9	0.6	1.3
12. Social transfers other than in kind	8.9	10.3	14.7	18.3	13.9	12.7	3.2	2.7	14.0	8.1	10.2	5.6	-0.8	-3.6	2.7	-0.1	0.3	0.7
13. Social transfers in kind via market producers	-	-	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	-20.1	-43.0	-28.7	-33.3	-27.6	0.0	0.0	1.0
14. Interest	23.9	7.6	-2.4	19.2	0.7	13.3	-0.2	3.1	1.1	-11.4	-9.5	9.0	31.7	-0.5	-11.6	-1.9	-8.8	-6.3
15. Subsidies	23.1	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.7	7.0	-54.3	92.2	38.5	11.4	0.2	-16.3	-1.6	0.6	1.3
16. Other current expenditure 1)	0.0	-0.1	0.1	0.5	-0.6	0.7	-0.2	0.3	0.4	-0.2	-0.3	0.3	0.0	-0.5	0.2	-0.2	0.0	0.0
17. Total current expenditure	9.7	11.0	8.3	18.5	2.6	10.5	5.8	6.4	11.0	5.0	2.3	5.6	-0.1	-7.3	-5.2	-1.7	-0.7	1.3
18. Gross saving 1)	-1.7	0.0	-1.6	-1.5	1.4	0.9	2.1	4.1	-2.3	-5.1	1.1	-1.9	-0.8	0.5	4.5	-0.3	0.5	0.3
19. Capital transfers received	-31.8	-6.8	-36.8	127.9	881.6	40.0	-91.7	1.8	-21.9	132.6	-50.7	18.6	-10.7	-43.5	-16.4	1.9	0.0	-0.8
20. Total revenue	3.0	11.0	2.9	13.8	8.8	13.8	9.6	18.6	4.4	-8.4	5.2	0.4	-2.3	-6.0	6.7	-2.2	0.9	2.2
21. Gross fixed capital formation	23.2	7.1	12.7	18.3	15.5	-11.2	2.3	-1.5	14.2	28.0	8.8	-9.7	-29.5	-29.9	-14.3	9.4	9.2	9.0
22. Other capital expenditure 1)	-0.3	-0.1	0.1	0.1	-0.5	0.3	0.3	0.2	-0.1	0.4	0.1	-0.4	0.3	0.3	8.7	-8.6	-0.4	0.0
23. Total expenditure	10.6	10.4	8.9	18.6	2.7	8.9	6.4	6.3	10.9	7.7	3.2	3.0	-1.9	-8.1	14.6	-18.4	-1.1	1.6
24. Tax burden	2.1	10.6	4.1	11.2	9.7	13.9	10.3	23.3	4.4	-10.2	3.7	2.0	-2.2	-7.3	5.0	-1.4	1.5	4.1
25. Net lending (+) or net borrowing (-)	-2.3	0.1	-2.0	-1.9	2.2	1.5	1.1	4.3	-2.4	-6.4	0.7	-1.0	-0.1	0.9	-3.9	8.2	0.8	0.2

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	2017
1. Net borrowing (% of GDP) 1)	2.2	2.1	4.1	5.9	3.7	2.2	1.0	-3.2	-0.9	5.5	4.8	5.7	5.8	4.9	8.9	0.7	-0.1	-0.3
2. Interest payments (% of GDP)	3.1	3.1	2.9	3.2	3.0	3.2	3.0	2.8	2.6	2.4	2.1	2.2	2.9	3.1	2.9	2.8	2.5	2.3
3. Implicit interest rate 2)	6.2	6.1	5.4	5.8	5.1	5.3	5.1	5.2	5.3	5.1	4.0	4.0	4.4	3.7	2.7	2.6	2.4	2.4
4. Nominal GDP growth rate	8.8	7.6	4.0	8.1	7.9	7.0	7.8	9.4	8.3	-1.8	3.4	2.2	-0.4	-7.2	-3.7	0.0	2.1	2.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.2	2.1	4.1	5.9	3.7	2.2	1.0	-3.2	-0.9	5.5	4.8	5.7	5.8	4.9	8.9	0.7	-0.1	-0.3
6. Contribution of nominal GDP growth	-4.5	-3.9	-2.2	-4.5	-4.6	-4.2	-4.6	-5.1	-4.1	0.8	-1.8	-1.2	0.3	6.2	4.0	0.0	-2.2	-2.8
7. Stock-flow adjustment 3)	2.3	3.6	1.4	2.0	1.9	0.7	-0.5	3.1	-3.8	2.5	-0.6	5.0	7.4	12.2	-7.2	-2.2	-5.7	-1.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.9	-1.1	1.1	2.7	0.7	-1.0	-1.9	-6.0	-3.5	3.1	2.7	3.5	2.9	1.8	6.0	-2.1	-2.6	-2.6
9. Snow-ball effect	-1.3	-0.8	0.7	-1.3	-1.6	-1.0	-1.6	-2.3	-1.5	3.2	0.3	1.0	3.2	9.3	6.8	2.9	0.3	-0.5
10. Stock-flow adjustment 3)	2.3	3.6	1.4	2.0	1.9	0.7	-0.5	3.1	-3.8	2.5	-0.6	5.0	7.4	12.2	-7.2	-2.2	-5.7	-1.0
(% of GDP)																		
11. Change in gross debt 5)	0.1	1.7	3.2	3.4	1.0	-1.3	-4.1	-5.2	-8.8	8.8	2.4	9.5	13.4	23.3	5.7	-1.5	-8.0	-4.1
12. Level of gross debt (end of year)	55.1	56.9	60.1	63.5	64.5	63.2	59.1	53.9	45.1	53.9	56.3	65.8	79.3	102.5	108.2	106.7	98.7	94.6

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	2017
1. Taxes on production and imports	0.528	0.846	0.937	1.124	1.278	1.659	2.135	2.663	2.555	2.026	2.078	2.344	2.592	2.757	2.953	3.120	3.319	3.487
2. Current taxes on income and wealth	0.265	0.492	0.639	0.688	0.836	1.018	1.350	1.873	2.205	1.322	1.327	1.482	1.678	1.760	1.834	1.897	1.996	2.114
3. Social contributions	0.447	0.682	0.773	0.823	0.936	1.106	1.416	1.825	2.038	1.806	1.590	1.795	1.937	1.981	2.042	2.061	2.116	2.318
4. Of which actual social contributions	0.445	0.669	0.759	0.805	0.917	1.079	1.377	1.774	1.939	1.742	1.554	1.763	1.903	1.933	1.982	1.996	2.044	2.239
5. Other current revenue, including sales	0.142	0.298	0.391	0.398	0.617	0.661	0.984	0.990	1.042	1.135	1.210	1.276	1.288	1.279	1.222	1.182	1.211	1.208
6. Total current revenue	1.381	2.317	2.740	3.033	3.666	4.444	5.885	7.350	7.840	6.288	6.204	6.897	7.494	7.777	8.051	8.260	8.641	9.128
7. Government consumption expenditure	0.955	1.420	1.716	2.007	2.189	2.419	2.943	3.984	4.830	3.579	3.294	3.697	3.787	4.010	4.143	4.403	4.649	4.922
8. Collective consumption	0.503	0.713	0.821	1.035	1.090	1.256	1.567	2.296	2.711	1.864	1.742	2.007	2.050	2.144	2.234	2.390	2.558	2.737
9. Social transfers in kind	0.452	0.707	0.895	0.972	1.100	1.163	1.376	1.688	2.120	1.716	1.552	1.690	1.737	1.866	1.909	2.013	2.091	2.185
10. Compensation of employees	0.415	0.730	0.859	0.975	1.111	1.295	1.598	2.242	2.773	2.256	1.855	1.940	1.997	2.132	2.259	2.396	2.527	2.666
11. Intermediate consumption	0.309	0.455	0.632	0.763	0.891	0.881	1.041	1.227	1.509	1.152	1.181	1.343	1.336	1.424	1.449	1.546	1.601	1.671
12. Social transfers other than in kind	0.472	0.837	0.831	0.859	1.002	1.148	1.369	1.588	1.969	2.438	2.372	2.269	2.248	2.360	2.415	2.563	2.624	2.690
13. Social transfers in kind via market producers	0.000	0.000	0.070	0.080	0.071	0.087	0.098	0.162	0.198	0.190	0.193	0.222	0.238	0.248	0.249	0.272	0.277	0.282
14. Interest	0.032	0.064	0.060	0.070	0.077	0.070	0.073	0.080	0.134	0.286	0.313	0.361	0.359	0.337	0.337	0.307	0.310	0.306
15. Subsidies	0.044	0.067	0.060	0.076	0.064	0.070	0.106	0.167	0.265	0.207	0.138	0.098	0.121	0.134	0.160	0.154	0.172	0.178
16. Other current expenditure	0.057	0.104	0.104	0.064	0.112	0.508	0.783	0.722	0.962	0.662	0.720	0.478	0.638	0.637	0.764	0.625	0.735	0.808
17. Total current expenditure	1.330	2.258	2.616	2.887	3.328	4.059	5.068	6.188	7.811	7.190	6.771	6.711	6.937	7.274	7.634	7.861	8.246	8.602
18. Gross saving	0.052	0.060	0.124	0.146	0.338	0.385	0.817	1.162	0.030	-0.902	-0.567	0.185	0.557	0.503	0.417	0.399	0.395	0.526
19. Capital transfers received	0.006	0.048	0.021	0.009	0.051	0.144	0.172	0.157	0.210	0.210	0.280	0.317	0.380	0.399	0.373	0.303	0.267	0.283
20. Total revenue	1.388	2.365	2.762	3.042	3.717	4.588	6.057	7.507	8.050	6.498	6.485	7.214	7.874	8.176	8.424	8.563	8.908	9.411
21. Gross fixed capital formation	0.088	0.135	0.150	0.266	0.389	0.468	0.843	1.334	1.252	0.916	0.844	1.013	1.059	1.006	1.043	1.046	0.946	1.081
22. Other capital expenditure	0.028	0.160	0.183	0.037	0.113	0.119	0.250	0.133	-0.010	0.094	0.388	0.172	0.057	0.100	0.113	0.016	0.016	0.017
23. Total expenditure	1.446	2.552	2.949	3.190	3.831	4.647	6.162	7.656	9.053	8.201	8.003	7.896	8.053	8.379	8.790	8.922	9.208	9.699
24. Tax burden	1.238	2.007	2.335	2.617	3.045	3.784	4.897	6.351	6.739	5.114	4.985	5.622	6.206	6.480	6.808	7.053	7.401	7.885
25. Net lending (+) or net borrowing (-)	-0.058	-0.187	-0.187	-0.148	-0.114	-0.059	-0.105	-0.149	-1.003	-1.703	-1.518	-0.682	-0.179	-0.203	-0.366	-0.359	-0.299	-0.288

Table 10B

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

Latvia	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.0	12.4	11.2	11.8	11.6	12.2	12.5	11.8	10.5	10.8	11.6	11.6	11.9	12.1	12.5	12.7	12.9	12.8
2. Current taxes on income and wealth	6.5	7.2	7.6	7.2	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.7	7.7	7.7	7.8
3. Social contributions	11.0	10.0	9.2	8.6	8.5	8.1	8.3	8.1	8.4	9.6	8.9	8.9	8.9	8.7	8.6	8.4	8.2	8.5
4. Of which actual social contributions	11.0	9.8	9.0	8.4	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.1	7.9	8.2
5. Other current revenue, including sales	3.5	4.3	4.7	4.2	5.6	4.9	5.8	4.4	4.3	6.0	6.7	6.3	5.9	5.6	5.2	4.8	4.7	4.4
6. Total current revenue	34.1	33.8	32.7	31.8	33.2	32.7	34.5	32.6	32.2	33.4	34.6	34.1	34.4	34.2	34.0	33.7	33.5	33.5
7. Government consumption expenditure	23.5	20.7	20.4	21.0	19.8	17.8	17.2	17.7	19.9	19.0	18.4	18.3	17.4	17.6	17.5	17.9	18.0	18.0
8. Collective consumption	12.4	10.4	9.8	10.8	9.9	9.2	9.2	10.2	11.1	9.9	9.7	9.9	9.4	9.4	9.4	9.7	9.9	10.0
9. Social transfers in kind	11.1	10.3	10.7	10.2	10.0	8.6	8.1	7.5	8.7	9.1	8.7	8.3	8.0	8.2	8.1	8.2	8.1	8.0
10. Compensation of employees	10.2	10.7	10.2	10.2	10.1	9.5	9.4	9.9	11.4	12.0	10.4	9.6	9.2	9.4	9.5	9.8	9.8	9.8
11. Intermediate consumption	7.6	6.6	7.5	8.0	8.1	6.5	6.1	5.4	6.2	6.1	6.6	6.6	6.1	6.3	6.1	6.3	6.2	6.1
12. Social transfers other than in kind	11.6	12.2	9.9	9.0	9.1	8.4	8.0	7.0	8.1	13.0	13.2	11.2	10.3	10.4	10.2	10.4	10.2	9.9
13. Social transfers in kind via market producers	0.0	0.0	0.8	0.8	0.6	0.6	0.6	0.7	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0
14. Interest	0.8	0.9	0.7	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.7	1.8	1.6	1.5	1.4	1.3	1.2	1.1
15. Subsidies	1.1	1.0	0.7	0.8	0.6	0.5	0.6	0.7	1.1	1.1	0.8	0.5	0.6	0.6	0.7	0.6	0.7	0.7
16. Other current expenditure	1.4	1.5	1.2	0.7	1.0	3.7	4.6	3.2	4.0	3.5	4.0	2.4	2.9	2.8	3.2	2.5	2.8	3.0
17. Total current expenditure	32.8	33.0	31.2	30.3	30.2	29.9	29.7	27.4	32.1	38.2	37.8	33.2	31.8	32.0	32.2	32.0	32.0	31.5
18. Gross saving	1.3	0.9	1.5	1.5	3.1	2.8	4.8	5.2	0.1	-4.8	-3.2	0.9	2.6	2.2	1.8	1.6	1.5	1.9
19. Capital transfers received	0.2	0.7	0.3	0.1	0.5	1.1	1.0	0.7	0.9	1.1	1.6	1.6	1.7	1.8	1.6	1.2	1.0	1.0
20. Total revenue	34.2	34.5	32.9	31.9	33.7	33.8	35.5	33.3	33.1	34.5	36.2	35.6	36.1	35.9	35.6	34.9	34.6	34.5
21. Gross fixed capital formation	2.2	2.0	1.8	2.8	3.5	3.4	4.9	5.9	5.2	4.9	4.7	5.0	4.9	4.4	4.4	4.3	3.7	4.0
22. Other capital expenditure	0.7	2.3	2.2	0.4	1.0	0.9	1.5	0.6	0.0	0.5	2.2	0.8	0.3	0.4	0.5	0.1	0.1	0.1
23. Total expenditure	35.6	37.3	35.1	33.4	34.7	34.2	36.1	33.9	37.2	43.6	44.7	39.0	36.9	36.8	37.1	36.4	35.7	35.6
24. Tax burden	30.5	29.3	27.8	27.4	27.6	27.9	28.7	28.2	27.7	27.2	27.8	27.8	28.5	28.5	28.7	28.7	28.7	28.9
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-2.2	-1.6	-1.0	-0.4	-0.6	-0.7	-4.1	-9.1	-8.5	-3.4	-0.8	-0.9	-1.5	-1.5	-1.2	-1.1

Table 10C

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

Latvia	(EURO-LVL; annual percentage changes unless otherwise stated)																	
	1996	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	10.9	0.9	5.5	19.9	13.7	29.8	28.7	24.7	-4.0	-20.7	2.6	12.8	10.6	6.4	7.1	5.7	6.4	5.1
2. Current taxes on income and wealth	17.0	5.8	13.9	7.7	21.5	21.8	32.7	38.7	17.7	-40.1	0.4	11.7	13.2	4.9	4.2	3.4	5.2	5.9
3. Social contributions	8.2	3.0	11.7	6.5	13.7	18.2	28.1	28.9	11.7	-11.4	-12.0	12.9	7.9	2.3	3.1	0.9	2.7	9.6
4. Of which actual social contributions	8.3	3.5	11.4	6.1	13.9	17.7	27.7	28.8	9.3	-10.1	-10.8	13.5	7.9	1.6	2.5	0.7	2.4	9.5
5. Other current revenue, including sales	60.1	-5.9	31.8	1.7	55.0	7.2	48.8	0.6	5.3	8.9	6.6	5.5	0.9	-0.7	-4.4	-3.2	2.4	-0.2
6. Total current revenue	16.3	1.6	12.4	10.7	20.9	21.2	32.4	24.9	6.7	-19.8	-1.3	11.2	8.7	3.8	3.5	2.6	4.6	5.6
7. Government consumption expenditure	7.4	0.7	12.4	17.0	9.1	10.5	21.7	35.4	21.2	-25.9	-8.0	12.2	2.4	5.9	3.3	6.3	5.6	5.9
8. Collective consumption	7.5	-2.7	5.5	26.1	5.3	15.2	24.8	46.5	18.0	-31.2	-6.5	15.2	2.2	4.6	4.2	7.0	7.0	7.0
9. Social transfers in kind	7.4	4.4	19.6	8.6	13.1	5.8	18.3	22.7	25.6	-19.1	-9.6	8.9	2.8	7.4	2.3	5.4	3.9	4.5
10. Compensation of employees	16.9	6.9	12.9	13.5	14.0	16.6	23.4	40.2	23.7	-18.7	-17.8	4.6	2.9	6.8	5.9	6.1	5.5	5.5
11. Intermediate consumption	3.5	0.2	14.5	20.6	16.8	-1.1	18.2	17.9	22.9	-23.7	2.6	13.7	-0.5	6.6	1.8	6.6	3.6	4.4
12. Social transfers other than in kind	21.5	-7.7	0.1	3.4	16.6	14.5	19.3	16.0	24.0	23.8	-2.7	-4.3	-0.9	5.0	2.3	6.1	2.4	2.5
13. Social transfers in kind via market producers	-	-	-	14.5	-11.5	22.8	12.9	65.0	22.3	-4.2	1.4	15.3	6.9	4.3	0.6	9.0	1.8	2.0
14. Interest	91.3	61.4	-10.6	15.6	10.2	-9.5	4.7	8.9	68.6	113.0	9.7	15.3	-0.5	-6.1	0.0	-9.0	1.0	-1.4
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	19.2	-3.9	11.7	3.5
16. Other current expenditure 1)	-1.0	-0.1	0.7	-0.6	0.3	2.7	0.8	-1.4	0.8	-0.4	0.5	-1.7	0.6	-0.1	0.4	-0.7	0.3	0.1
17. Total current expenditure	12.2	-0.5	13.7	10.4	15.3	21.9	24.9	22.1	26.2	-7.9	-5.8	-0.9	3.4	4.9	5.0	3.0	4.9	4.3
18. Gross saving 1)	1.2	0.7	-0.4	0.0	1.5	-0.2	2.0	0.4	-5.0	-4.9	1.6	4.1	1.6	-0.3	-0.5	-0.1	-0.1	0.4
19. Capital transfers received	418.6	3.5	121.4	-58.2	475.8	181.7	19.3	-8.7	33.6	0.1	33.6	13.1	19.8	5.0	-6.5	-18.7	-11.9	6.0
20. Total revenue	18.0	1.6	12.8	10.1	22.2	23.4	32.0	23.9	7.2	-19.3	-0.2	11.2	9.2	3.8	3.0	1.7	4.0	5.6
21. Gross fixed capital formation	39.8	13.0	18.1	77.8	46.4	20.3	80.0	58.3	-6.2	-26.8	-7.9	20.0	4.6	-5.0	3.6	0.3	-9.6	14.3
22. Other capital expenditure 1)	0.2	-0.4	-0.1	-1.8	0.6	-0.1	0.6	-0.9	-0.6	0.5	1.7	-1.3	-0.6	0.2	0.0	-0.4	0.0	0.0
23. Total expenditure	14.7	-0.4	13.7	8.2	20.1	21.3	32.6	24.2	18.2	-9.4	-2.4	-1.3	2.0	4.0	4.9	1.5	3.2	5.3
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	5.1	3.6	4.9	6.5
25. Net lending (+) or net borrowing (-)	1.0	1.0	-0.3	0.7	0.5	0.6	-0.2	0.0	-3.5	-4.9	0.6	5.1	2.5	-0.1	-0.7	0.1	0.3	0.1

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	2017
1. Net borrowing (% of GDP) 1)	2.7	2.0	2.2	1.6	1.0	0.4	0.6	0.7	4.1	9.1	8.5	3.4	0.8	0.9	1.5	1.5	1.2	1.1
2. Interest payments (% of GDP)	0.9	0.9	0.7	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.7	1.8	1.6	1.5	1.4	1.3	1.2	1.1
3. Implicit interest rate 2)	8.5	8.2	5.8	6.3	5.8	4.4	4.6	4.7	7.0	6.3	4.5	4.2	4.1	3.7	3.8	3.2	3.3	2.9
4. Nominal GDP growth rate	9.2	8.9	12.5	13.7	15.7	23.0	25.7	32.1	7.8	-22.6	-4.7	13.0	7.7	4.4	4.1	3.6	5.0	5.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.7	2.0	2.2	1.6	1.0	0.4	0.6	0.7	4.1	9.1	8.5	3.4	0.8	0.9	1.5	1.5	1.2	1.1
6. Contribution of nominal GDP growth	-1.0	-1.0	-1.5	-1.6	-1.9	-2.7	-2.4	-2.4	-0.6	5.5	1.8	-5.4	-3.1	-1.7	-1.5	-1.4	-1.8	-2.3
7. Stock-flow adjustment 3)	-1.7	0.8	-1.5	0.8	1.2	-0.3	0.0	0.3	6.7	3.4	0.6	-2.6	0.8	-1.5	1.5	-2.4	3.5	-2.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.8	1.1	1.5	0.8	0.3	-0.1	0.2	0.3	3.6	7.5	6.7	1.6	-0.8	-0.6	0.1	0.2	0.0	-0.1
9. Snow-ball effect	-0.1	-0.1	-0.8	-0.9	-1.2	-2.2	-2.0	-2.1	-0.1	7.0	3.6	-3.7	-1.4	-0.2	-0.1	-0.2	-0.6	-1.1
10. Stock-flow adjustment 3)	-1.7	0.8	-1.5	0.8	1.2	-0.3	0.0	0.3	6.7	3.4	0.6	-2.6	0.8	-1.5	1.5	-2.4	3.5	-2.3
(% of GDP)																		
11. Change in gross debt 5)	0.0	1.8	-0.8	0.8	0.4	-2.6	-1.8	-1.5	10.3	17.9	10.9	-4.7	-1.5	-2.3	1.6	-2.3	2.8	-3.5
12. Level of gross debt (end of year)	12.1	13.9	13.2	13.9	14.3	11.8	9.9	8.4	18.7	36.6	47.5	42.8	41.4	39.1	40.6	38.3	41.1	37.6

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

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

3) Line 7 = line 10.

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

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

Table 11A

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

Lithuania

(Mrd EURO-LTL)

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.93	1.73	1.88	1.94	2.04	2.35	2.72	3.38	3.79	3.11	3.32	3.63	3.72	3.88	4.12	4.40	4.62	4.90
2. Current taxes on income and wealth	0.65	1.10	1.13	1.31	1.58	1.88	2.30	2.63	3.02	1.60	1.29	1.36	1.61	1.74	1.84	2.02	2.04	2.19
3. Social contributions	0.55	1.35	1.39	1.50	1.68	1.88	2.21	2.68	3.15	3.46	3.34	3.52	3.67	3.84	4.13	4.48	4.71	4.95
4. Of which actual social contributions	0.56	1.38	1.42	1.53	1.66	1.87	2.20	2.65	3.11	3.40	3.30	3.48	3.61	3.79	4.06	4.41	4.64	4.88
5. Other current revenue, including sales	0.43	0.61	0.61	0.58	0.59	0.81	0.73	0.90	1.14	1.07	1.26	1.29	1.35	1.33	1.36	1.42	1.46	1.50
6. Total current revenue	2.56	4.79	5.02	5.33	5.88	6.93	7.96	9.59	11.10	9.24	9.21	9.80	10.35	10.79	11.45	12.31	12.83	13.54
7. Government consumption expenditure	1.85	2.97	3.10	3.22	3.46	3.84	4.54	5.01	6.03	5.66	5.50	5.67	5.77	5.86	6.16	6.41	6.68	7.01
8. Collective consumption	1.07	1.48	1.48	1.54	1.65	1.76	2.16	2.34	2.72	2.33	2.35	2.39	2.53	2.58	2.76	2.84	2.95	3.10
9. Social transfers in kind	0.78	1.49	1.62	1.68	1.80	2.08	2.38	2.67	3.30	3.32	3.16	3.27	3.24	3.28	3.41	3.57	3.73	3.91
10. Compensation of employees	0.75	1.65	1.71	1.79	1.97	2.15	2.50	2.83	3.48	3.41	3.06	3.20	3.24	3.33	3.45	3.62	3.80	4.03
11. Intermediate consumption	0.70	0.86	0.95	0.99	1.02	1.17	1.40	1.48	1.82	1.52	1.76	1.58	1.64	1.65	1.73	1.77	1.82	1.87
12. Social transfers other than in kind	0.63	1.60	1.52	1.63	1.78	1.96	2.21	2.81	3.76	4.35	4.01	3.90	3.99	3.92	3.90	4.04	4.28	4.38
13. Social transfers in kind via market producers	0.13	0.18	0.22	0.24	0.26	0.38	0.40	0.46	0.56	0.54	0.54	0.62	0.58	0.59	0.64	0.66	0.68	0.70
14. Interest	0.03	0.21	0.20	0.21	0.16	0.16	0.17	0.19	0.21	0.33	0.51	0.58	0.66	0.61	0.57	0.60	0.60	0.61
15. Subsidies	0.08	0.12	0.12	0.13	0.13	0.14	0.16	0.26	0.22	0.17	0.14	0.12	0.10	0.12	0.12	0.11	0.11	0.10
16. Other current expenditure	0.01	0.06	0.03	0.03	0.14	0.38	0.31	0.39	0.48	0.45	0.35	0.50	0.47	0.56	0.53	0.53	0.56	0.59
17. Total current expenditure	2.33	4.68	4.75	5.02	5.46	6.34	7.15	8.41	10.54	10.78	10.36	10.51	10.69	10.78	10.95	11.35	11.90	12.36
18. Gross saving	0.24	0.11	0.27	0.32	0.42	0.58	0.81	1.17	0.57	-1.54	-1.15	-0.71	-0.34	0.01	0.50	0.96	0.93	1.17
19. Capital transfers received	0.00	-0.03	0.05	0.05	0.07	0.16	0.23	0.41	0.34	0.39	0.71	0.69	0.64	0.72	0.99	0.45	0.35	0.35
20. Total revenue	2.56	4.76	5.06	5.39	5.95	7.09	8.20	10.00	11.45	9.64	9.92	10.49	10.99	11.51	12.44	12.76	13.18	13.88
21. Gross fixed capital formation	0.25	0.32	0.45	0.51	0.66	0.76	1.03	1.57	1.76	1.19	1.39	1.48	1.33	1.31	1.28	1.45	1.35	1.47
22. Other capital expenditure	0.11	0.26	0.14	0.07	0.09	0.06	0.08	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.45	0.36	0.40	0.22
23. Total expenditure	2.68	5.26	5.34	5.60	6.21	7.16	8.26	10.24	12.45	12.09	11.86	13.28	12.04	12.43	12.68	13.15	13.66	14.05
24. Tax burden	2.15	4.16	4.41	4.77	5.29	6.13	7.26	8.72	10.00	8.13	7.93	8.51	9.00	9.47	10.10	10.91	11.38	12.05
25. Net lending (+) or net borrowing (-)	-0.12	-0.50	-0.28	-0.21	-0.25	-0.07	-0.07	-0.24	-1.01	-2.45	-1.93	-2.80	-1.05	-0.92	-0.24	-0.39	-0.48	-0.17

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	2017
1. Taxes on production and imports	12.0	12.2	12.4	11.6	11.2	11.2	11.3	11.6	11.6	11.6	11.8	11.6	11.2	11.1	11.3	11.9	12.1	12.0
2. Current taxes on income and wealth	8.4	7.8	7.4	7.9	8.7	8.9	9.5	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.1	5.5	5.3	5.4
3. Social contributions	7.1	9.5	9.2	9.0	9.2	9.0	9.2	9.2	9.6	12.8	11.9	11.3	11.0	11.0	11.3	12.1	12.4	12.1
4. Of which actual social contributions	7.2	9.7	9.4	9.2	9.1	8.9	9.1	9.1	9.5	12.6	11.8	11.1	10.8	10.9	11.2	12.0	12.2	12.0
5. Other current revenue, including sales	5.5	4.3	4.0	3.5	3.2	3.9	3.0	3.1	3.5	4.0	4.5	4.1	4.0	3.8	3.7	3.8	3.8	3.7
6. Total current revenue	33.0	33.8	33.0	32.0	32.2	33.0	33.1	33.0	34.0	34.3	32.9	31.3	31.1	30.9	31.4	33.4	33.6	33.2
7. Government consumption expenditure	23.8	21.0	20.4	19.3	18.9	18.3	18.9	17.2	18.4	21.0	19.6	18.1	17.3	16.8	16.9	17.4	17.5	17.2
8. Collective consumption	13.8	10.4	9.7	9.3	9.1	8.4	9.0	8.0	8.3	8.7	8.4	7.7	7.6	7.4	7.6	7.7	7.7	7.6
9. Social transfers in kind	10.1	10.5	10.6	10.1	9.9	9.9	9.9	9.2	10.1	12.3	11.3	10.5	9.7	9.4	9.3	9.7	9.8	9.6
10. Compensation of employees	9.6	11.6	11.3	10.7	10.8	10.3	10.4	9.8	10.6	12.7	10.9	10.2	9.7	9.5	9.5	9.8	10.0	9.9
11. Intermediate consumption	9.1	6.0	6.3	5.9	5.6	5.6	5.8	5.1	5.6	5.7	6.3	5.1	4.9	4.7	4.8	4.8	4.8	4.6
12. Social transfers other than in kind	8.2	11.3	10.0	9.8	9.7	9.3	9.2	9.7	11.5	16.2	14.3	12.5	12.0	11.2	10.7	10.9	11.2	10.7
13. Social transfers in kind via market producers	1.6	1.3	1.4	1.5	1.5	1.8	1.7	1.6	1.7	2.0	1.9	2.0	1.8	1.7	1.8	1.8	1.8	1.7
14. Interest	0.3	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.6	1.6	1.5
15. Subsidies	1.0	0.8	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3
16. Other current expenditure	0.1	0.4	0.2	0.2	0.8	1.8	1.3	1.3	1.5	1.7	1.2	1.6	1.4	1.6	1.4	1.4	1.5	1.4
17. Total current expenditure	30.0	33.0	31.2	30.1	29.9	30.2	29.7	29.0	32.2	40.0	37.0	33.6	32.1	30.8	30.0	30.8	31.2	30.3
18. Gross saving	3.0	0.8	1.7	1.9	2.3	2.8	3.4	4.0	1.7	-5.7	-4.1	-2.3	-1.0	0.0	1.4	2.6	2.4	2.9
19. Capital transfers received	0.0	-0.2	0.3	0.3	0.4	0.8	1.0	1.4	1.0	1.5	2.5	2.2	1.9	2.1	2.7	1.2	0.9	0.9
20. Total revenue	33.0	33.6	33.3	32.3	32.6	33.7	34.0	34.4	35.0	35.8	35.4	33.5	33.0	32.9	34.1	34.6	34.5	34.0
21. Gross fixed capital formation	3.2	2.3	3.0	3.1	3.6	3.6	4.3	5.4	5.4	4.4	5.0	4.7	4.0	3.7	3.5	3.9	3.6	3.6
22. Other capital expenditure	1.4	1.8	0.9	0.4	0.5	0.3	0.3	0.9	0.5	0.5	0.4	4.2	0.1	1.0	1.2	1.0	1.1	0.5
23. Total expenditure	34.6	37.1	35.1	33.6	34.0	34.1	34.3	35.3	38.1	44.9	42.3	42.5	36.1	35.6	34.8	35.7	35.8	34.4
24. Tax burden	27.6	29.3	29.0	28.6	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.1	27.7	29.6	29.8	29.5
25. Net lending (+) or net borrowing (-)	-1.5	-3.5	-1.9	-1.3	-1.4	-0.3	-0.3	-0.8	-3.1	-9.1	-6.9	-8.9	-3.1	-2.6	-0.7	-1.1	-1.3	-0.4

Table 11C

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

Lithuania

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

	1996	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	20.3	3.4	8.9	3.0	5.1	15.5	15.7	24.0	12.2	-17.8	6.6	9.3	2.6	4.1	6.3	6.8	5.1	6.0
2. Current taxes on income and wealth	19.1	-1.5	2.4	16.5	20.2	19.0	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.4	5.8	9.6	0.8	7.4
3. Social contributions	33.2	1.5	3.1	7.5	11.8	12.3	17.3	21.4	17.7	9.7	-3.4	5.5	4.3	4.6	7.4	8.5	5.3	5.1
4. Of which actual social contributions	33.5	1.0	3.3	7.8	8.6	12.1	17.8	20.4	17.7	9.3	-3.2	5.5	3.9	5.0	7.1	8.5	5.3	5.1
5. Other current revenue, including sales	40.6	-18.0	-0.3	-4.9	1.4	38.0	-9.4	22.4	27.3	-6.1	17.4	2.2	4.7	-1.5	2.2	4.5	2.8	2.8
6. Total current revenue	26.2	-1.5	4.6	6.3	10.3	17.8	15.0	20.4	15.8	-16.8	-0.3	6.4	5.7	4.2	6.1	7.6	4.2	5.5
7. Government consumption expenditure	25.4	0.4	4.1	4.1	7.2	11.1	18.3	10.3	20.3	-6.2	-2.7	2.9	1.8	1.7	5.1	4.0	4.3	5.0
8. Collective consumption	22.8	-3.3	-0.2	4.4	7.0	6.7	22.7	7.9	16.7	-14.5	0.8	2.0	5.6	2.1	6.7	3.0	4.0	5.0
9. Social transfers in kind	29.0	4.4	8.3	3.8	7.4	15.1	14.6	12.4	23.5	0.7	-5.1	3.6	-1.1	1.3	3.9	4.8	4.5	4.9
10. Compensation of employees	35.7	2.6	3.9	4.2	10.2	9.4	16.3	13.2	22.6	-1.9	-10.3	4.5	1.4	2.7	3.7	4.8	5.0	6.0
11. Intermediate consumption	18.8	-11.7	11.3	3.6	3.1	14.6	20.0	6.0	22.6	-16.3	15.4	-9.9	3.6	0.6	5.0	2.1	2.7	3.1
12. Social transfers other than in kind	31.4	4.4	-5.2	7.3	9.1	10.1	12.8	27.0	33.9	15.9	-7.9	-2.6	2.2	-1.8	-0.4	3.4	6.0	2.3
13. Social transfers in kind via market producers	42.7	-2.9	20.6	10.8	8.9	43.7	5.7	13.6	23.4	-4.9	0.0	15.5	-5.7	1.1	8.7	3.0	3.0	3.0
14. Interest	200.6	-7.8	-7.1	3.7	-20.5	-1.8	4.5	14.5	11.3	55.6	53.0	12.9	14.4	-6.6	-6.9	3.9	1.0	1.0
15. Subsidies	44.1	14.0	0.5	8.1	-3.0	12.9	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	2.8	-8.8	-2.6	-3.0
16. Other current expenditure 1)	0.0	0.3	-0.2	0.0	0.6	1.0	-0.5	0.1	0.2	0.2	-0.4	0.4	-0.2	0.2	-0.2	0.0	0.0	0.0
17. Total current expenditure	31.9	0.6	1.4	5.6	8.9	16.1	12.8	17.7	25.2	2.3	-3.9	1.4	1.8	0.8	1.6	3.7	4.9	3.9
18. Gross saving 1)	-1.4	-0.8	1.0	0.2	0.4	0.5	0.6	0.7	-2.3	-7.4	1.6	1.8	1.2	1.0	1.3	1.2	-0.2	0.4
19. Capital transfers received	-	5.7	-255.9	16.3	35.2	121.2	45.1	78.3	-17.1	15.1	79.4	-2.9	-7.5	13.6	37.5	-54.9	-22.2	0.0
20. Total revenue	26.2	-1.6	6.2	6.4	10.5	19.0	15.7	22.0	14.4	-15.8	2.9	5.7	4.8	4.7	8.1	2.6	3.3	5.4
21. Gross fixed capital formation	-7.9	-0.2	39.7	13.6	28.2	15.2	35.9	52.8	11.9	-32.4	17.0	6.3	-10.3	-1.2	-2.0	12.5	-6.3	8.6
22. Other capital expenditure 1)	1.2	-0.3	-0.9	-0.5	0.1	-0.2	0.1	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	0.3	-0.3	0.1	-0.5
23. Total expenditure	32.3	0.0	1.5	4.8	10.9	15.3	15.4	23.9	21.6	-2.9	-1.9	12.0	-9.4	3.2	2.0	3.7	3.8	2.9
24. Tax burden	23.4	0.2	5.9	8.3	10.8	16.0	18.3	20.2	14.6	-18.7	-2.4	7.3	5.7	5.3	6.6	8.0	4.4	5.9
25. Net lending (+) or net borrowing (-)	-1.7	-0.3	1.7	0.6	-0.1	1.0	0.1	-0.5	-2.3	-6.0	2.2	-2.0	5.8	0.5	2.0	-0.4	-0.2	0.8

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	2017
1. Net borrowing (% of GDP) 1)	3.2	3.5	1.9	1.3	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.7	1.1	1.3	0.4
2. Interest payments (% of GDP)	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.6	1.6	1.5
3. Implicit interest rate 2)	8.0	6.8	6.1	6.1	4.8	4.7	4.5	4.6	4.6	7.0	6.5	5.7	5.7	4.6	4.2	4.0	3.8	3.9
4. Nominal GDP growth rate	5.2	6.2	7.1	9.6	9.4	15.2	14.6	20.6	12.6	-17.6	4.1	11.5	6.6	4.9	4.2	1.2	3.4	7.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.2	3.5	1.9	1.3	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.7	1.1	1.3	0.4
6. Contribution of nominal GDP growth	-1.1	-1.4	-1.5	-1.9	-1.8	-2.5	-2.3	-2.9	-1.8	3.1	-1.1	-3.7	-2.3	-1.9	-1.6	-0.5	-1.4	-2.7
7. Stock-flow adjustment 3)	-1.3	-2.8	-1.1	-1.1	-1.3	1.1	1.6	0.8	-2.6	2.2	1.4	-4.2	1.8	-1.8	2.8	1.6	-1.9	4.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.5	2.0	0.5	0.0	0.5	-0.4	-0.4	0.2	2.4	7.9	5.1	7.1	1.2	0.9	-0.9	-0.6	-0.3	-1.1
9. Snow-ball effect	0.6	0.1	-0.2	-0.7	-0.9	-1.7	-1.6	-2.3	-1.1	4.4	0.7	-1.9	-0.3	-0.1	0.0	1.1	0.1	-1.2
10. Stock-flow adjustment 3)	-1.3	-2.8	-1.1	-1.1	-1.3	1.1	1.6	0.8	-2.6	2.2	1.4	-4.2	1.8	-1.8	2.8	1.6	-1.9	4.0
(% of GDP)																		
11. Change in gross debt 5)	0.8	-0.6	-0.8	-1.8	-1.7	-1.0	-0.4	-1.4	-1.3	14.4	7.2	1.0	2.6	-1.0	1.9	2.2	-2.1	1.7
12. Level of gross debt (end of year)	23.5	22.9	22.1	20.4	18.7	17.6	17.2	15.9	14.6	29.0	36.2	37.2	39.8	38.8	40.7	42.9	40.8	42.5

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 12A

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

Luxembourg

(Mrd EURO-LUF)

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	1.77	3.05	3.09	3.24	3.67	4.03	4.27	4.79	4.69	4.59	4.89	5.28	5.61	5.94	6.37	6.14	6.44	6.51
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	6.00	6.28	6.60	6.81	7.27	7.66	8.12
3. Social contributions	1.64	2.41	2.82	3.02	3.19	3.44	3.65	4.01	4.30	4.59	4.73	5.23	5.53	5.73	6.01	6.25	6.57	6.85
4. Of which actual social contributions	1.50	2.23	2.62	2.79	2.96	3.18	3.38	3.71	3.99	4.25	4.37	4.69	4.95	5.16	5.41	5.62	5.91	6.17
5. Other current revenue, including sales	0.74	0.94	0.97	0.94	0.99	1.05	1.26	1.48	1.67	1.54	1.65	1.90	1.97	2.08	2.13	2.17	2.36	2.56
6. Total current revenue	6.47	9.69	10.55	10.97	11.42	12.63	13.59	15.16	15.93	15.99	17.02	18.41	19.39	20.36	21.32	21.83	23.03	24.04
7. Government consumption expenditure	2.38	3.31	3.92	4.19	4.54	4.95	5.11	5.38	5.71	6.18	6.54	7.21	7.68	8.07	8.34	8.83	9.21	9.65
8. Collective consumption	0.99	1.34	1.59	1.67	1.78	1.94	1.99	2.06	2.22	2.37	2.50	2.91	3.08	3.14	3.21	3.36	3.52	3.69
9. Social transfers in kind	1.38	1.96	2.32	2.52	2.76	3.00	3.12	3.32	3.49	3.81	4.04	4.30	4.59	4.94	5.14	5.47	5.69	5.95
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	3.78	3.99	4.17	4.35	4.65	4.87	5.10
11. Intermediate consumption	0.53	0.72	0.81	0.87	0.93	1.04	1.02	1.09	1.24	1.38	1.44	1.58	1.71	1.74	1.74	1.85	1.90	1.99
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	6.60	7.05	7.40	7.68	7.95	8.19	8.37
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	2.43	2.54	2.68	2.83
14. Interest	0.08	0.08	0.07	0.07	0.05	0.06	0.07	0.10	0.13	0.14	0.16	0.20	0.21	0.20	0.19	0.19	0.21	0.24
15. Subsidies	0.24	0.34	0.38	0.41	0.44	0.49	0.52	0.59	0.60	0.63	0.67	0.52	0.61	0.61	0.70	0.68	0.69	0.72
16. Other current expenditure	0.48	0.74	0.74	0.80	0.99	0.94	1.00	1.00	1.09	1.14	1.26	1.31	1.42	1.47	1.47	1.57	1.63	1.70
17. Total current expenditure	5.33	7.33	8.57	9.34	10.11	10.81	11.32	11.92	12.96	14.17	14.93	16.00	17.11	17.92	18.56	19.43	20.18	20.94
18. Gross saving	1.13	2.36	1.98	1.62	1.30	1.83	2.27	3.24	2.97	1.82	2.08	2.41	2.28	2.44	2.77	2.40	2.85	3.10
19. Capital transfers received	0.04	0.05	0.06	0.08	0.07	0.07	0.06	0.07	0.09	0.09	0.08	0.07	0.09	0.10	0.10	0.11	0.11	0.11
20. Total revenue	6.50	9.74	10.61	11.05	11.48	12.71	13.66	15.23	16.02	16.07	17.10	18.48	19.49	20.46	21.43	21.94	23.14	24.16
21. Gross fixed capital formation	0.59	0.87	1.18	1.22	1.22	1.42	1.30	1.32	1.40	1.56	1.81	1.78	1.77	1.65	1.72	1.98	2.17	2.35
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	0.58	0.44	0.51	0.55	0.60
23. Total expenditure	6.12	8.42	10.04	10.91	11.78	12.66	13.19	13.72	14.79	16.27	17.31	18.28	19.42	20.14	20.72	21.92	22.89	23.89
24. Tax burden	5.62	8.62	9.43	9.87	10.25	11.40	12.13	13.46	14.02	14.17	15.07	16.02	16.92	17.82	18.69	19.13	20.11	20.91
25. Net lending (+) or net borrowing (-)	0.38	1.32	0.56	0.14	-0.29	0.05	0.46	1.52	1.23	-0.19	-0.21	0.20	0.07	0.32	0.70	0.02	0.24	0.26

Table 12B

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

Luxembourg

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

	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	11.1	13.2	12.5	12.5	13.3	13.6	12.8	13.0	12.5	12.6	12.4	12.5	12.9	12.8	13.0	12.2	12.2	11.8
2. Current taxes on income and wealth	14.5	14.2	14.8	14.6	12.9	13.8	13.2	13.3	14.0	14.5	14.5	14.2	14.4	14.2	13.9	14.5	14.5	14.7
3. Social contributions	10.3	10.4	11.4	11.7	11.5	11.6	10.9	10.9	11.4	12.6	12.0	12.4	12.7	12.3	12.3	12.4	12.5	12.4
4. Of which actual social contributions	9.4	9.6	10.6	10.8	10.7	10.7	10.1	10.1	10.6	11.7	11.1	11.1	11.4	11.1	11.1	11.2	11.2	11.1
5. Other current revenue, including sales	4.7	4.1	3.9	3.6	3.6	3.5	3.8	4.0	4.4	4.3	4.2	4.5	4.5	4.5	4.4	4.3	4.5	4.6
6. Total current revenue	40.6	41.8	42.6	42.4	41.3	42.5	40.7	41.2	42.3	44.1	43.0	43.6	44.5	43.7	43.6	43.4	43.7	43.4
7. Government consumption expenditure	14.9	14.3	15.8	16.2	16.4	16.6	15.3	14.6	15.2	17.0	16.5	17.1	17.6	17.3	17.1	17.6	17.5	17.4
8. Collective consumption	6.2	5.8	6.4	6.4	6.5	6.5	6.0	5.6	5.9	6.5	6.3	6.9	7.1	6.7	6.6	6.7	6.7	6.7
9. Social transfers in kind	8.7	8.5	9.4	9.7	10.0	10.1	9.3	9.0	9.3	10.5	10.2	10.2	10.5	10.6	10.5	10.9	10.8	10.7
10. Compensation of employees	7.9	7.2	7.8	8.0	8.1	8.0	7.5	7.2	7.4	8.3	8.1	9.0	9.2	9.0	8.9	9.2	9.2	9.2
11. Intermediate consumption	3.3	3.1	3.3	3.4	3.3	3.5	3.1	3.0	3.3	3.8	3.7	3.7	3.9	3.7	3.6	3.7	3.6	3.6
12. Social transfers other than in kind	13.6	12.5	14.2	15.2	14.9	14.8	13.9	13.2	14.3	16.5	15.7	15.6	16.2	15.9	15.7	15.8	15.5	15.1
13. Social transfers in kind via market producers	3.6	3.8	4.5	4.6	4.9	5.0	4.7	4.5	4.6	5.1	5.0	4.8	4.9	5.0	5.0	5.1	5.1	5.1
14. Interest	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	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	1.2	1.4	1.3	1.4	1.4	1.3	1.3
16. Other current expenditure	3.0	3.2	3.0	3.1	3.6	3.2	3.0	2.7	2.9	3.2	3.2	3.1	3.2	3.2	3.0	3.1	3.1	3.1
17. Total current expenditure	33.5	31.6	34.6	36.1	36.6	36.4	33.9	32.4	34.4	39.1	37.8	37.9	39.3	38.5	37.9	38.6	38.3	37.8
18. Gross saving	7.1	10.2	8.0	6.3	4.7	6.1	6.8	8.8	7.9	5.0	5.3	5.7	5.2	5.2	5.7	4.8	5.4	5.6
19. Capital transfers received	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	40.8	42.0	42.8	42.7	41.5	42.7	40.9	41.4	42.6	44.3	43.3	43.8	44.7	44.0	43.8	43.6	43.9	43.6
21. Gross fixed capital formation	3.7	3.8	4.7	4.7	4.4	4.8	3.9	3.6	3.7	4.3	4.6	4.2	4.1	3.5	3.5	3.9	4.1	4.3
22. Other capital expenditure	1.2	0.9	1.2	1.3	1.6	1.5	1.7	1.3	1.2	1.5	1.4	1.2	1.2	1.2	0.9	1.0	1.0	1.1
23. Total expenditure	38.4	36.3	40.5	42.1	42.6	42.6	39.5	37.3	39.3	44.9	43.8	43.3	44.6	43.3	42.4	43.6	43.4	43.1
24. Tax burden	35.2	37.2	38.1	38.1	37.1	38.3	36.3	36.6	37.2	39.1	38.1	37.9	38.8	38.3	38.2	38.1	38.2	37.7
25. Net lending (+) or net borrowing (-)	2.4	5.7	2.3	0.5	-1.1	0.2	1.4	4.1	3.3	-0.5	-0.5	0.5	0.2	0.7	1.4	0.0	0.5	0.5

Table 12C

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

Luxembourg

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

	1996	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	4.5	16.2	1.8	4.7	13.2	10.0	5.8	12.3	-2.1	-2.2	6.7	7.8	6.4	5.9	7.1	-3.6	4.8	1.2
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	4.6	4.5	5.2	3.2	6.7	5.3	6.0
3. Social contributions	3.9	11.0	6.1	6.8	5.9	7.7	6.0	9.8	7.4	6.6	3.1	10.5	5.7	3.7	4.8	3.9	5.2	4.3
4. Of which actual social contributions	4.7	10.3	6.1	6.4	6.0	7.6	6.0	10.0	7.4	6.5	2.9	7.4	5.5	4.2	4.9	3.9	5.2	4.3
5. Other current revenue, including sales	-1.9	15.3	2.6	-3.0	5.0	5.9	20.8	16.7	13.5	-7.9	7.1	15.1	3.7	5.5	2.4	1.9	8.7	8.2
6. Total current revenue	4.8	13.2	4.8	4.0	4.1	10.7	7.6	11.5	5.1	0.3	6.4	8.2	5.3	5.0	4.7	2.4	5.5	4.4
7. Government consumption expenditure	7.5	8.4	8.4	7.0	8.5	8.8	3.4	5.2	6.1	8.3	5.7	10.3	6.4	5.2	3.4	5.9	4.2	4.8
8. Collective consumption	5.4	12.1	9.0	4.8	7.0	8.8	2.6	3.2	8.1	6.8	5.1	16.8	5.8	1.7	2.3	4.8	4.8	4.8
9. Social transfers in kind	9.0	6.1	8.0	8.5	9.4	8.9	3.8	6.4	4.9	9.3	6.1	6.4	6.9	7.5	4.0	6.6	3.9	4.7
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	17.5	5.5	4.5	4.2	6.9	4.8	4.7
11. Intermediate consumption	4.7	19.2	10.5	7.4	6.0	11.9	-1.2	6.2	13.8	11.2	4.9	9.5	7.9	2.0	0.0	6.2	2.6	5.1
12. Social transfers other than in kind	3.9	8.3	11.4	11.4	4.7	7.0	5.4	4.5	11.1	11.3	3.9	6.1	6.7	5.0	3.7	3.5	3.1	2.1
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	8.8	4.7	4.6	5.5	5.6
14. Interest	3.5	-4.1	-6.9	-11.4	-20.0	7.4	25.0	44.3	26.9	8.6	13.3	25.7	3.4	-3.6	-5.3	1.0	10.0	12.0
15. Subsidies	19.8	19.0	7.1	7.2	8.4	12.0	5.2	14.2	1.6	4.4	6.9	-22.4	16.7	1.0	13.6	-1.9	1.2	4.4
16. Other current expenditure 1)	-0.2	-0.4	-0.1	0.1	0.5	-0.4	-0.2	-0.3	0.2	0.3	0.0	-0.1	0.2	-0.1	-0.1	0.1	0.0	0.0
17. Total current expenditure	5.7	7.4	9.0	9.0	8.2	6.9	4.7	5.3	8.7	9.3	5.4	7.1	6.9	4.7	3.6	4.7	3.9	3.8
18. Gross saving 1)	-0.3	1.9	-1.4	-1.7	-1.6	1.4	0.7	2.0	-0.9	-2.9	0.2	0.4	-0.5	0.0	0.4	-0.9	0.6	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	-14.5	33.4	7.9	-0.6	3.8	3.9	4.0
20. Total revenue	4.7	13.2	4.9	4.1	3.9	10.7	7.5	11.5	5.2	0.3	6.4	8.1	5.4	5.0	4.7	2.4	5.5	4.4
21. Gross fixed capital formation	33.0	-0.6	19.2	3.7	0.4	15.8	-8.5	1.8	5.6	11.4	16.3	-2.0	-0.5	-6.7	4.6	14.7	9.6	8.6
22. Other capital expenditure 1)	-0.2	0.0	1.8	0.1	0.3	-0.1	0.3	-0.4	-0.1	0.3	-0.1	-0.2	0.0	0.0	-0.3	0.1	0.0	0.0
23. Total expenditure	7.9	6.7	15.2	8.6	8.0	7.5	4.2	4.0	7.9	10.0	6.4	5.6	6.2	3.8	2.9	5.8	4.5	4.4
24. Tax burden	5.9	13.0	5.0	4.7	3.9	11.2	6.4	11.0	4.1	1.1	6.3	6.3	5.6	5.3	4.9	2.4	5.1	4.0
25. Net lending (+) or net borrowing (-)	-1.2	2.3	-3.7	-1.7	-1.6	1.2	1.2	2.7	-0.9	-3.8	0.0	1.0	-0.3	0.5	0.7	-1.4	0.4	0.0

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	-2.4	-5.9	-2.3	-0.5	1.1	-0.2	-1.4	-4.1	-3.3	0.5	0.5	-0.5	-0.2	-0.7	-1.4	0.0	-0.5	-0.5
2. Interest payments (% of GDP)	0.5	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4
3. Implicit interest rate 2)	:	4.6	4.8	4.1	3.2	3.2	3.8	4.4	5.1	2.6	2.9	2.6	2.6	2.1	1.7	1.7	1.9	1.9
4. Nominal GDP growth rate	3.8	1.4	5.3	4.5	6.9	7.5	12.4	10.0	2.4	-3.7	9.0	6.8	3.2	6.8	5.1	2.8	4.9	5.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-2.4	-5.9	-2.3	-0.5	1.1	-0.2	-1.4	-4.1	-3.3	0.5	0.5	-0.5	-0.2	-0.7	-1.4	0.0	-0.5	-0.5
6. Contribution of nominal GDP growth	:	-0.1	-0.3	-0.3	-0.4	-0.5	-0.7	-0.6	-0.2	0.5	-1.3	-1.3	-0.6	-1.4	-1.1	-0.6	-1.0	-1.2
7. Stock-flow adjustment 3)	:	5.1	2.6	0.7	-0.6	0.5	2.7	4.8	10.8	-0.1	4.9	1.4	3.6	3.4	2.2	0.0	3.0	1.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.9	-6.3	-2.6	-0.8	0.9	-0.4	-1.6	-4.4	-3.6	0.1	0.1	-1.0	-0.6	-1.1	-1.8	-0.4	-0.9	-0.9
9. Snow-ball effect	:	0.2	0.0	0.0	-0.2	-0.3	-0.5	-0.4	0.2	0.9	-0.9	-0.8	-0.1	-1.0	-0.7	-0.3	-0.6	-0.7
10. Stock-flow adjustment 3)	:	5.1	2.6	0.7	-0.6	0.5	2.7	4.8	10.8	-0.1	4.9	1.4	3.6	3.4	2.2	0.0	3.0	1.3
(% of GDP)																		
11. Change in gross debt 5)	:	-1.0	-0.1	-0.1	0.1	-0.1	0.7	0.0	7.4	1.0	4.2	-0.4	2.9	1.3	-0.4	-0.7	1.5	-0.4
12. Level of gross debt (end of year)	7.7	6.6	6.5	6.4	6.5	6.3	7.0	7.0	14.4	15.4	19.6	19.2	22.1	23.4	23.0	22.3	23.9	23.5

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

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

3) Line 7 = line 10.

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

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

Table 13A

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

Malta	(Mrd EURO-MTL)																	
	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.369	0.535	0.557	0.583	0.645	0.726	0.768	0.814	0.845	0.820	0.856	0.922	0.938	0.981	1.098	1.171	1.248	1.306
2. Current taxes on income and wealth	0.248	0.407	0.483	0.522	0.502	0.559	0.610	0.726	0.743	0.795	0.808	0.849	0.935	1.043	1.155	1.215	1.296	1.382
3. Social contributions	0.218	0.334	0.346	0.353	0.360	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.560	0.586	0.613	0.641
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	0.468	0.490	0.513	0.536
5. Other current revenue, including sales	0.229	0.224	0.226	0.245	0.253	0.208	0.212	0.239	0.291	0.256	0.263	0.269	0.282	0.309	0.311	0.373	0.377	0.338
6. Total current revenue	1.064	1.500	1.612	1.703	1.760	1.874	1.980	2.177	2.311	2.307	2.383	2.527	2.659	2.858	3.124	3.345	3.535	3.668
7. Government consumption expenditure	0.547	0.809	0.849	0.896	0.927	0.932	1.003	1.033	1.209	1.214	1.286	1.345	1.448	1.479	1.612	1.682	1.801	1.956
8. Collective consumption	0.274	0.452	0.456	0.486	0.481	0.483	0.498	0.531	0.609	0.591	0.601	0.625	0.675	0.666	0.725	0.757	0.810	0.880
9. Social transfers in kind	0.273	0.358	0.393	0.410	0.446	0.450	0.504	0.502	0.600	0.623	0.685	0.719	0.773	0.813	0.887	0.925	0.991	1.076
10. Compensation of employees	0.439	0.609	0.627	0.655	0.666	0.676	0.687	0.716	0.846	0.838	0.855	0.882	0.922	0.978	1.054	1.122	1.195	1.261
11. Intermediate consumption	0.152	0.192	0.207	0.228	0.258	0.247	0.296	0.307	0.391	0.365	0.403	0.430	0.483	0.472	0.527	0.579	0.614	0.651
12. Social transfers other than in kind	0.335	0.505	0.538	0.559	0.576	0.615	0.634	0.686	0.720	0.769	0.805	0.836	0.887	0.923	0.964	0.998	1.039	1.079
13. Social transfers in kind via market producers	0.008	0.015	0.019	0.021	0.024	0.027	0.032	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.040	0.043	0.045	0.047
14. Interest	0.055	0.159	0.174	0.168	0.180	0.194	0.199	0.200	0.205	0.201	0.203	0.217	0.215	0.219	0.231	0.225	0.220	0.222
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	0.105	0.116	0.120	0.123
16. Other current expenditure	0.036	0.064	0.039	0.055	0.093	0.089	0.092	0.108	0.116	0.122	0.131	0.128	0.136	0.187	0.188	0.195	0.201	0.208
17. Total current expenditure	1.078	1.599	1.673	1.764	1.866	1.935	2.033	2.146	2.430	2.383	2.487	2.587	2.758	2.900	3.109	3.278	3.435	3.592
18. Gross saving	-0.014	-0.100	-0.061	-0.061	-0.105	-0.061	-0.053	0.032	-0.119	-0.076	-0.104	-0.060	-0.099	-0.042	0.016	0.067	0.100	0.076
19. Capital transfers received	0.021	0.018	0.013	0.015	0.077	0.163	0.159	0.064	0.043	0.061	0.116	0.116	0.146	0.152	0.203	0.234	0.099	0.153
20. Total revenue	1.085	1.518	1.625	1.718	1.837	2.037	2.139	2.242	2.354	2.368	2.499	2.642	2.805	3.011	3.328	3.580	3.634	3.821
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	0.227	0.210	0.298	0.331	0.231	0.255
22. Other capital expenditure	0.022	0.029	0.010	0.171	0.003	0.006	0.032	0.008	0.030	0.039	0.076	0.042	0.077	0.099	0.089	0.114	0.076	0.081
23. Total expenditure	1.190	1.778	1.868	2.151	2.050	2.176	2.280	2.372	2.609	2.570	2.710	2.820	3.063	3.209	3.496	3.722	3.742	3.928
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	2.198	2.320	2.487	2.748	2.904	3.085	3.253
25. Net lending (+) or net borrowing (-)	-0.106	-0.261	-0.243	-0.433	-0.213	-0.139	-0.141	-0.130	-0.255	-0.202	-0.211	-0.178	-0.257	-0.199	-0.169	-0.143	-0.109	-0.107

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	2017
1. Taxes on production and imports	12.1	12.5	12.3	12.3	13.3	14.1	14.3	14.1	13.8	13.4	13.0	13.4	13.0	13.0	13.8	13.8	13.9	13.7
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	13.8	14.5	14.3	14.4	14.5
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	6.9	6.8	6.7
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	5.8	5.7	5.6
5. Other current revenue, including sales	7.5	5.3	5.0	5.1	5.2	4.0	3.9	4.1	4.8	4.2	4.0	3.9	3.9	4.1	3.9	4.4	4.2	3.6
6. Total current revenue	35.0	35.2	35.7	35.8	36.3	36.4	36.8	37.8	37.7	37.6	36.1	36.7	36.9	37.9	39.3	39.5	39.3	38.6
7. Government consumption expenditure	18.0	19.0	18.8	18.8	19.1	18.1	18.6	17.9	19.7	19.8	19.5	19.5	20.1	19.6	20.3	19.9	20.0	20.6
8. Collective consumption	9.0	10.6	10.1	10.2	9.9	9.4	9.3	9.2	9.9	9.6	9.1	9.1	9.4	8.8	9.1	8.9	9.0	9.3
9. Social transfers in kind	9.0	8.4	8.7	8.6	9.2	8.7	9.4	8.7	9.8	10.2	10.4	10.4	10.7	10.8	11.2	10.9	11.0	11.3
10. Compensation of employees	14.4	14.3	13.9	13.8	13.7	13.1	12.7	12.4	13.8	13.7	13.0	12.8	12.8	13.0	13.3	13.3	13.3	13.3
11. Intermediate consumption	5.0	4.5	4.6	4.8	5.3	4.8	5.5	5.3	6.4	5.9	6.1	6.2	6.7	6.3	6.6	6.8	6.8	6.9
12. Social transfers other than in kind	11.0	11.8	11.9	11.8	11.9	12.0	11.8	11.9	11.7	12.5	12.2	12.1	12.3	12.2	12.1	11.8	11.6	11.4
13. Social transfers in kind via market producers	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.5	0.5	0.5
14. Interest	1.8	3.7	3.9	3.5	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.1	3.0	2.9	2.9	2.7	2.4	2.3
15. Subsidies	1.7	1.3	1.5	1.6	1.4	1.7	1.7	1.7	1.9	0.8	0.8	0.7	1.1	1.1	1.3	1.4	1.3	1.3
16. Other current expenditure	1.2	1.5	0.9	1.1	1.9	1.7	1.7	1.9	1.9	2.0	2.0	1.9	1.9	2.5	2.4	2.3	2.2	2.2
17. Total current expenditure	35.4	37.5	37.1	37.1	38.4	37.6	37.7	37.3	39.6	38.8	37.7	37.5	38.3	38.5	39.1	38.7	38.2	37.8
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	0.2	0.8	1.1	0.8
19. Capital transfers received	0.7	0.4	0.3	0.3	1.6	3.2	3.0	1.1	0.7	1.0	1.8	1.7	2.0	2.0	2.6	2.8	1.1	1.6
20. Total revenue	35.7	35.6	36.0	36.1	37.9	39.6	39.7	38.9	38.4	38.6	37.9	38.3	38.9	40.0	41.9	42.3	40.4	40.2
21. Gross fixed capital formation	3.0	3.5	4.1	4.5	3.8	4.6	4.0	3.8	2.4	2.4	2.2	2.8	3.2	2.8	3.8	3.9	2.6	2.7
22. Other capital expenditure	0.7	0.7	0.2	3.6	0.1	0.1	0.6	0.1	0.5	0.6	1.2	0.6	1.1	1.3	1.1	1.3	0.8	0.9
23. Total expenditure	39.1	41.7	41.4	45.2	42.3	42.3	42.3	41.2	42.6	41.9	41.1	40.9	42.5	42.6	44.0	44.0	41.6	41.3
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	31.9	32.2	33.0	34.6	34.3	34.3	34.2
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	-3.2	-2.6	-3.6	-2.6	-2.1	-1.7	-1.2	-1.1

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	2017
1. Taxes on production and imports	-1.0	7.9	4.2	4.6	10.6	12.6	5.8	6.0	3.8	-3.0	4.4	7.7	1.8	4.6	11.9	6.7	6.5	4.7
2. Current taxes on income and wealth	-13.0	11.1	18.6	8.2	-3.8	11.4	9.0	19.1	2.3	7.1	1.6	5.2	10.1	11.6	10.8	5.1	6.7	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	6.8	4.6	4.7	4.6
4. Of which actual social contributions	4.5	5.8	3.5	1.7	1.8	4.6	2.6	2.3	9.2	0.0	5.4	8.0	3.5	5.6	7.1	4.6	4.7	4.6
5. Other current revenue, including sales	-10.8	5.3	0.8	8.2	3.2	-17.7	2.1	12.5	21.9	-11.9	2.4	2.4	4.8	9.6	0.6	20.1	1.0	-10.4
6. Total current revenue	-4.2	8.7	7.5	5.7	3.4	6.5	5.7	10.0	6.1	-0.2	3.3	6.0	5.2	7.5	9.3	7.1	5.7	3.8
7. Government consumption expenditure	11.8	10.4	4.9	5.6	3.4	0.6	7.5	3.0	17.1	0.4	5.9	4.6	7.7	2.2	9.0	4.3	7.1	8.6
8. Collective consumption	13.8	26.3	1.0	6.5	-1.0	0.4	3.2	6.5	14.8	-3.0	1.8	4.0	7.9	-1.3	8.8	4.3	7.1	8.6
9. Social transfers in kind	9.8	-4.8	9.8	4.5	8.7	0.8	12.2	-0.5	19.5	3.8	9.9	5.0	7.4	5.2	9.1	4.3	7.1	8.6
10. Compensation of employees	8.2	16.2	2.9	4.5	1.7	1.6	1.5	4.3	18.2	-0.9	2.0	3.2	4.5	6.0	7.7	6.5	6.5	5.5
11. Intermediate consumption	4.5	-5.0	8.0	10.0	12.9	-4.0	19.8	3.5	27.7	-6.8	10.4	6.7	12.3	-2.4	11.7	10.0	6.0	6.0
12. Social transfers other than in kind	13.8	7.1	6.5	4.0	2.9	6.9	3.0	8.2	5.0	6.8	4.7	3.9	6.1	4.1	4.4	3.5	4.2	3.8
13. Social transfers in kind via market producers	3.0	16.2	25.7	9.2	12.4	12.7	18.2	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	-2.4	5.5	5.5	5.5
14. Interest	14.0	-5.1	9.6	-3.4	6.9	7.8	2.7	0.5	2.3	-2.0	1.2	6.7	-0.8	1.9	5.4	-2.6	-2.2	1.0
15. Subsidies	34.6	1.1	26.5	11.6	-9.5	22.2	10.1	4.3	17.5	-56.5	5.7	-3.5	50.7	4.4	30.8	10.7	3.0	3.0
16. Other current expenditure 1)	-0.3	0.3	-0.6	0.3	0.8	-0.2	0.0	0.2	0.0	0.1	0.0	-0.1	0.0	0.6	-0.1	-0.1	-0.1	0.0
17. Total current expenditure	9.9	7.9	4.6	5.4	5.8	3.7	5.1	5.5	13.2	-1.9	4.4	4.0	6.6	5.1	7.2	5.5	4.8	4.6
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	-0.5	0.8	0.7	0.6	0.3	-0.3
19. Capital transfers received	206.6	-67.8	-27.7	14.9	413.0	111.1	-2.5	-59.4	-33.5	42.8	89.5	-0.5	26.6	4.3	33.4	15.1	-57.8	54.8
20. Total revenue	-0.2	5.7	7.1	5.7	6.9	10.9	5.0	4.8	5.0	0.6	5.5	5.7	6.2	7.3	10.5	7.6	1.5	5.2
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	-1.2	30.0	19.2	-7.4	41.8	10.8	-30.0	10.0
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	0.2	-0.5	0.0
23. Total expenditure	11.6	6.9	5.0	15.1	-4.7	6.1	4.8	4.0	10.0	-1.5	5.5	4.1	8.6	4.8	8.9	6.5	0.5	5.0
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	6.8	5.5	7.2	10.5	5.7	6.2	5.5
25. Net lending (+) or net borrowing (-)	-4.2	-0.6	0.7	-3.7	4.7	1.7	0.1	0.4	-1.9	0.9	0.1	0.6	-1.0	0.9	0.5	0.4	0.5	0.1

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	2017
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	3.2	2.6	3.6	2.6	2.1	1.7	1.2	1.1
2. Interest payments (% of GDP)	4.1	3.7	3.9	3.5	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.1	3.0	2.9	2.9	2.7	2.4	2.3
3. Implicit interest rate 2)	7.1	6.3	6.2	5.9	5.5	5.6	5.5	5.8	5.7	5.2	4.9	4.9	4.5	4.5	4.4	4.1	3.9	3.9
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	4.4	4.5	4.6	5.4	6.6	6.2	5.7
(% 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	3.2	2.6	3.6	2.6	2.1	1.7	1.2	1.1
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	-3.0	-3.0	-3.6	-4.2	-3.9	-3.4
7. Stock-flow adjustment 3)	-1.7	0.3	-4.1	0.1	-0.2	-0.4	-5.0	-0.3	0.0	1.9	1.4	2.4	-2.7	2.3	0.1	0.2	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.5	2.4	1.5	5.6	0.7	-1.1	-1.1	-1.2	0.8	0.0	0.1	-0.6	0.6	-0.3	-0.8	-1.0	-1.2	-1.2
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	0.0	0.0	-0.7	-1.6	-1.4	-1.0
10. Stock-flow adjustment 3)	-1.7	0.3	-4.1	0.1	-0.2	-0.4	-5.0	-0.3	0.0	1.9	1.4	2.4	-2.7	2.3	0.1	0.2	0.0	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	5.1	-0.2	2.1	-2.1	2.0	-1.4	-2.4	-2.7	-2.3
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	67.6	69.6	68.3	65.9	63.2	61.0

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 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	2017
1. Taxes on production and imports	:	:	:	:	34.3	50.7	69.0	72.0	73.3	68.1	71.4	69.7	68.5	71.4	75.2	76.0	78.6	82.1
2. Current taxes on income and wealth	:	:	:	:	37.5	48.5	62.4	67.9	69.3	67.7	70.1	68.6	65.6	65.9	71.0	75.0	74.9	79.3
3. Social contributions	:	:	:	:	52.0	68.3	79.1	80.6	89.6	82.5	86.3	92.0	98.2	100.7	101.8	98.5	101.2	103.0
4. Of which actual social contributions	:	:	:	:	48.5	64.5	75.8	77.1	86.1	78.8	82.7	88.5	94.8	97.3	98.4	95.3	97.9	99.6
5. Other current revenue, including sales	:	:	:	:	21.9	26.3	37.9	38.9	45.6	43.6	42.6	42.1	44.8	46.3	41.0	39.5	38.5	38.3
6. Total current revenue	:	:	:	:	145.8	193.8	248.4	259.5	277.7	261.9	270.4	272.5	277.1	284.4	288.9	288.9	293.2	302.7
7. Government consumption expenditure	:	:	:	:	72.8	91.6	135.5	142.8	152.7	163.4	167.2	167.2	169.9	170.1	171.2	171.3	175.0	180.1
8. Collective consumption	:	:	:	:	29.7	35.8	45.9	49.3	52.8	56.1	56.4	55.5	55.5	56.6	56.7	57.2	58.3	59.3
9. Social transfers in kind	:	:	:	:	43.1	55.7	89.6	93.4	99.9	107.2	110.9	111.7	114.4	113.5	114.5	114.1	116.7	120.8
10. Compensation of employees	:	:	:	:	32.4	39.8	50.5	52.6	55.5	58.6	60.1	59.7	60.1	60.2	60.8	61.2	62.3	63.5
11. Intermediate consumption	:	:	:	:	19.1	25.2	36.0	38.1	41.3	44.2	43.9	42.8	42.6	41.6	41.7	41.2	43.5	46.7
12. Social transfers other than in kind	:	:	:	:	46.5	47.1	57.8	58.8	61.6	65.9	69.2	71.4	73.4	77.1	77.7	77.9	78.0	78.3
13. Social transfers in kind via market producers	:	:	:	:	22.5	29.5	51.7	54.6	58.3	62.8	64.9	66.2	68.1	68.6	69.0	69.7	70.8	71.8
14. Interest	:	:	:	:	16.7	14.8	11.6	12.0	13.0	12.5	11.2	11.3	10.6	9.9	9.6	9.1	8.6	8.4
15. Subsidies	:	:	:	:	3.4	6.1	6.9	8.0	8.3	10.1	10.4	9.7	8.9	8.2	8.1	8.1	8.2	8.6
16. Other current expenditure	:	:	:	:	5.3	9.0	13.2	12.4	13.7	10.5	12.6	12.7	12.6	12.5	13.9	13.1	10.8	12.6
17. Total current expenditure	:	:	:	:	146.0	171.4	227.8	236.4	251.7	264.6	272.3	273.7	276.4	278.0	280.7	280.2	282.1	289.8
18. Gross saving	:	:	:	:	-0.2	22.5	20.6	23.1	26.1	-2.7	-1.9	-1.2	0.7	6.3	8.3	8.7	11.1	12.9
19. Capital transfers received	:	:	:	:	1.0	1.7	2.1	2.2	2.1	2.1	2.2	2.0	1.7	2.2	2.0	2.0	2.1	2.2
20. Total revenue	:	:	:	:	146.8	195.6	250.5	261.6	279.8	263.9	272.6	274.4	278.8	286.5	290.9	290.9	295.3	304.9
21. Gross fixed capital formation	:	:	:	:	12.0	16.8	22.7	23.7	25.4	26.6	26.2	25.7	24.2	23.7	23.1	22.4	22.0	22.7
22. Other capital expenditure	:	:	:	:	16.8	-1.1	-1.3	0.2	1.3	6.3	5.6	2.6	3.4	0.3	2.7	2.5	1.8	1.2
23. Total expenditure	:	:	:	:	174.7	187.1	249.3	260.4	278.4	297.5	304.1	302.0	303.9	302.1	306.5	305.1	305.9	313.7
24. Tax burden	:	:	:	:	122.8	166.8	210.7	221.0	232.6	218.3	227.9	230.5	232.4	238.5	248.4	250.0	255.4	265.1
25. Net lending (+) or net borrowing (-)	:	:	:	:	-28.0	8.4	1.2	1.3	1.4	-33.5	-31.5	-27.6	-25.1	-15.5	-15.6	-14.3	-10.6	-8.8

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	2017
1. Taxes on production and imports	:	:	:	:	10.6	11.3	11.9	11.7	11.5	11.0	11.3	10.8	10.6	11.0	11.3	11.1	11.1	11.2
2. Current taxes on income and wealth	:	:	:	:	11.5	10.8	10.8	11.1	10.8	11.0	11.1	10.7	10.2	10.1	10.7	11.0	10.6	10.8
3. Social contributions	:	:	:	:	16.0	15.3	13.7	13.1	14.0	13.4	13.7	14.3	15.2	15.5	15.4	14.4	14.3	14.0
4. Of which actual social contributions	:	:	:	:	14.9	14.4	13.1	12.6	13.5	12.8	13.1	13.8	14.7	15.0	14.8	14.0	13.8	13.6
5. Other current revenue, including sales	:	:	:	:	6.7	5.9	6.5	6.3	7.1	7.1	6.7	6.6	6.9	7.1	6.2	5.8	5.4	5.2
6. Total current revenue	:	:	:	:	44.8	43.3	42.9	42.3	43.5	42.4	42.8	42.4	42.9	43.7	43.6	42.4	41.5	41.3
7. Government consumption expenditure	:	:	:	:	22.4	20.4	23.4	23.3	23.9	26.5	26.5	26.0	26.3	26.1	25.8	25.1	24.7	24.5
8. Collective consumption	:	:	:	:	9.1	8.0	7.9	8.0	8.3	9.1	8.9	8.6	8.6	8.7	8.6	8.4	8.2	8.1
9. Social transfers in kind	:	:	:	:	13.2	12.4	15.5	15.2	15.6	17.4	17.6	17.4	17.7	17.4	17.3	16.7	16.5	16.5
10. Compensation of employees	:	:	:	:	10.0	8.9	8.7	8.6	8.7	9.5	9.5	9.3	9.3	9.3	9.2	9.0	8.8	8.7
11. Intermediate consumption	:	:	:	:	5.9	5.6	6.2	6.2	6.5	7.2	7.0	6.7	6.6	6.4	6.3	6.0	6.2	6.4
12. Social transfers other than in kind	:	:	:	:	14.3	10.5	10.0	9.6	9.6	10.7	11.0	11.1	11.4	11.8	11.7	11.4	11.0	10.7
13. Social transfers in kind via market producers	:	:	:	:	6.9	6.6	8.9	8.9	9.1	10.2	10.3	10.3	10.6	10.5	10.4	10.2	10.0	9.8
14. Interest	:	:	:	:	5.1	3.3	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.3	1.2	1.1
15. Subsidies	:	:	:	:	1.1	1.4	1.2	1.3	1.3	1.6	1.6	1.5	1.4	1.3	1.2	1.2	1.2	1.2
16. Other current expenditure	:	:	:	:	1.6	2.0	2.3	2.0	2.2	1.7	2.0	2.0	2.0	1.9	2.1	1.9	1.5	1.7
17. Total current expenditure	:	:	:	:	44.9	38.3	39.3	38.5	39.4	42.8	43.1	42.6	42.8	42.7	42.3	41.1	39.9	39.5
18. Gross saving	:	:	:	:	-0.1	5.0	3.6	3.8	4.1	-0.4	-0.3	-0.2	0.1	1.0	1.2	1.3	1.6	1.8
19. Capital transfers received	:	:	:	:	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
20. Total revenue	:	:	:	:	45.1	43.6	43.2	42.7	43.8	42.7	43.2	42.7	43.2	44.0	43.9	42.6	41.8	41.5
21. Gross fixed capital formation	:	:	:	:	3.7	3.8	3.9	3.9	4.0	4.3	4.1	4.0	3.7	3.6	3.5	3.3	3.1	3.1
22. Other capital expenditure	:	:	:	:	5.2	-0.2	-0.2	0.0	0.2	1.0	0.9	0.4	0.5	0.1	0.4	0.4	0.2	0.2
23. Total expenditure	:	:	:	:	53.7	41.8	43.0	42.5	43.6	48.2	48.2	47.0	47.1	46.4	46.2	44.7	43.3	42.7
24. Tax burden	:	:	:	:	37.7	37.2	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.6	37.5	36.7	36.1	36.1
25. Net lending (+) or net borrowing (-)	:	:	:	:	-8.6	1.9	0.2	0.2	0.2	-5.4	-5.0	-4.3	-3.9	-2.4	-2.4	-2.1	-1.5	-1.2

Table 14C

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

Netherlands

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

	1976	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	:	7.0	6.9	4.4	1.7	-7.0	4.7	-2.3	-1.7	4.3	5.3	1.1	3.5	4.4
2. Current taxes on income and wealth	:	:	:	:	:	6.7	6.7	8.9	2.0	-2.3	3.6	-2.1	-4.4	0.5	7.6	5.6	-0.1	5.9
3. Social contributions	:	:	:	:	:	7.0	11.7	1.8	11.2	-8.0	4.6	6.7	6.7	2.6	1.0	-3.2	2.7	1.8
4. Of which actual social contributions	:	:	:	:	:	7.5	13.9	1.7	11.7	-8.5	4.9	6.9	7.2	2.6	1.1	-3.2	2.8	1.7
5. Other current revenue, including sales	:	:	:	:	:	12.6	12.5	2.7	17.2	-4.5	-2.1	-1.1	6.2	3.3	-11.3	-3.7	-2.4	-0.5
6. Total current revenue	:	:	:	:	:	7.6	9.2	4.5	7.0	-5.7	3.3	0.8	1.7	2.6	1.6	0.0	1.5	3.2
7. Government consumption expenditure	:	:	:	:	:	7.9	11.3	5.4	6.9	7.0	2.4	0.0	1.6	0.2	0.6	0.1	2.2	2.9
8. Collective consumption	:	:	:	:	:	7.2	3.3	7.4	7.0	6.3	0.5	-1.6	-0.1	2.1	0.1	1.0	1.8	1.8
9. Social transfers in kind	:	:	:	:	:	8.3	15.9	4.3	6.9	7.4	3.4	0.7	2.5	-0.8	0.9	-0.4	2.3	3.4
10. Compensation of employees	:	:	:	:	:	5.8	2.1	4.1	5.5	5.6	2.6	-0.7	0.7	0.2	0.9	0.7	1.9	1.9
11. Intermediate consumption	:	:	:	:	:	8.9	6.6	5.7	8.4	7.1	-0.7	-2.5	-0.5	-2.4	0.1	-1.1	5.6	7.3
12. Social transfers other than in kind	:	:	:	:	:	1.4	2.9	1.8	4.7	7.0	5.0	3.1	2.9	5.0	0.8	0.2	0.2	0.4
13. Social transfers in kind via market producers	:	:	:	:	:	9.7	25.5	5.5	6.7	7.7	3.4	2.0	2.8	0.8	0.6	1.0	1.5	1.5
14. Interest	:	:	:	:	:	-7.9	-1.5	3.2	8.3	-3.9	-10.7	1.2	-6.1	-6.6	-3.6	-5.0	-5.0	-3.0
15. Subsidies	:	:	:	:	:	0.1	1.6	14.9	4.2	21.7	2.8	-7.0	-7.7	-8.2	-1.2	0.2	0.8	4.6
16. Other current expenditure 1)	:	:	:	:	:	0.2	0.2	-0.3	0.1	-0.5	0.3	0.0	0.0	0.0	0.2	-0.2	-0.4	0.2
17. Total current expenditure	:	:	:	:	:	4.8	8.1	3.8	6.5	5.1	2.9	0.5	1.0	0.6	0.9	-0.2	0.7	2.7
18. Gross saving 1)	:	:	:	:	:	1.0	0.5	0.2	0.3	-4.5	0.1	0.1	0.3	0.9	0.3	0.0	0.3	0.2
19. Capital transfers received	:	:	:	:	:	8.4	7.7	2.1	-2.9	-0.7	4.9	-10.7	-12.1	26.0	-9.0	0.0	4.5	4.6
20. Total revenue	:	:	:	:	:	7.6	9.2	4.5	7.0	-5.7	3.3	0.7	1.6	2.8	1.5	0.0	1.5	3.2
21. Gross fixed capital formation	:	:	:	:	:	7.5	11.8	4.3	7.3	4.4	-1.4	-1.9	-6.1	-1.9	-2.3	-3.3	-1.8	3.5
22. Other capital expenditure 1)	:	:	:	:	:	-0.5	-0.2	0.3	0.2	0.8	-0.1	-0.5	0.1	-0.5	0.4	0.0	-0.1	-0.1
23. Total expenditure	:	:	:	:	:	3.8	8.0	4.4	6.9	6.8	2.2	-0.7	0.6	-0.6	1.5	-0.5	0.2	2.6
24. Tax burden	:	:	:	:	:	7.0	9.2	4.9	5.3	-6.2	4.4	1.1	0.8	2.6	4.1	0.7	2.1	3.8
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	1.6	0.5	0.0	0.0	-5.7	0.4	0.7	0.4	1.5	0.0	0.3	0.6	0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	8.6	0.3	2.1	3.0	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.4	2.1	1.5	1.2	
2. Interest payments (% of GDP)	5.1	2.9	2.6	2.4	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.3	1.2	1.1	
3. Implicit interest rate 2)	:	6.0	5.5	5.1	4.9	4.5	4.4	4.7	5.0	3.6	3.2	3.0	2.7	2.3	2.2	2.0	1.8	1.7	
4. Nominal GDP growth rate	5.2	6.4	3.7	2.5	3.4	4.1	6.2	5.9	4.2	-3.4	2.3	1.8	0.3	0.9	1.8	2.9	3.6	3.8	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	8.6	0.3	2.1	3.0	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.4	2.1	1.5	1.2	
6. Contribution of nominal GDP growth	:	-3.1	-1.8	-1.2	-1.6	-2.0	-2.8	-2.5	-1.7	1.9	-1.2	-1.0	-0.2	-0.6	-1.2	-1.9	-2.4	-2.5	
7. Stock-flow adjustment 3)	:	0.1	-0.8	-0.7	0.2	1.0	-1.4	0.6	14.0	-5.3	-1.2	-0.6	1.1	-0.3	-0.9	0.2	0.3	0.3	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	3.4	-2.5	-0.5	0.6	-0.6	-1.9	-2.2	-2.2	-2.3	3.4	3.2	2.5	2.2	0.9	0.9	0.8	0.3	0.1	
9. Snow-ball effect	:	-0.2	0.8	1.2	0.7	0.2	-0.8	-0.5	0.3	3.9	0.5	0.7	1.4	0.9	0.2	-0.6	-1.2	-1.3	
10. Stock-flow adjustment 3)	:	0.1	-0.8	-0.7	0.2	1.0	-1.4	0.6	14.0	-5.3	-1.2	-0.6	1.1	-0.3	-0.9	0.2	0.3	0.3	
(% of GDP)																			
11. Change in gross debt 5)	:	-2.7	-0.5	1.1	0.3	-0.7	-4.5	-2.1	12.1	2.0	2.5	2.7	4.8	1.5	0.3	0.4	-0.6	-1.0	
12. Level of gross debt (end of year)	73.2	48.7	48.2	49.3	49.6	48.9	44.5	42.4	54.5	56.5	59.0	61.7	66.4	67.9	68.2	68.6	67.9	66.9	

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

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

3) Line 7 = line 10.

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

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

Table 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	2017
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	47.6	48.4	51.0	52.5
2. Current taxes on income and wealth	:	:	20.9	27.8	31.9	32.1	33.7	37.0	40.0	35.6	36.9	39.0	41.0	42.9	45.1	47.0	45.2	46.6
3. Social contributions	:	:	28.2	33.2	36.9	37.9	39.4	41.0	42.7	43.2	44.0	45.9	47.3	49.2	50.8	52.2	53.9	55.2
4. Of which actual social contributions	:	:	26.2	30.8	34.3	35.7	37.2	38.8	40.6	41.1	41.9	43.8	45.4	47.3	48.9	50.3	52.1	53.4
5. Other current revenue, including sales	:	:	11.7	10.1	13.3	16.0	16.6	17.3	17.4	18.4	19.1	19.5	20.2	20.4	20.6	20.7	21.3	21.7
6. Total current revenue	:	:	86.4	102.5	117.0	122.0	126.5	134.1	140.5	138.0	141.8	148.3	154.5	159.0	164.0	168.2	171.3	176.0
7. Government consumption expenditure	:	:	34.1	40.6	45.3	48.6	51.0	52.7	56.0	58.9	60.0	61.1	62.7	63.7	65.3	66.9	68.3	70.0
8. Collective consumption	:	:	14.0	15.6	16.9	19.3	19.9	19.9	21.3	22.9	23.4	23.3	23.7	23.9	24.3	24.6	25.1	25.7
9. Social transfers in kind	:	:	20.1	25.0	28.4	29.4	31.1	32.8	34.7	36.0	36.7	37.7	39.0	39.8	41.0	42.3	43.2	44.3
10. Compensation of employees	:	:	20.8	23.4	25.8	27.5	28.6	29.4	30.8	32.1	32.6	33.0	33.8	34.2	34.9	35.7	36.3	36.9
11. Intermediate consumption	:	:	10.2	11.1	13.1	15.7	16.6	16.7	18.0	19.0	19.5	19.7	20.1	20.6	20.9	21.3	21.5	22.0
12. Social transfers other than in kind	:	:	35.1	40.0	45.5	46.7	48.3	49.6	51.8	55.0	57.1	57.6	59.7	62.0	63.9	66.1	68.1	70.2
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	12.8	13.3	13.8	14.4
14. Interest	:	:	7.1	7.6	7.3	8.2	8.4	8.9	8.6	9.0	8.5	8.6	8.6	8.4	8.1	7.9	7.8	7.8
15. Subsidies	:	:	4.6	4.5	4.7	4.1	4.3	4.2	4.6	4.7	4.7	4.7	4.7	4.4	4.6	4.8	4.7	4.9
16. Other current expenditure	:	:	4.9	6.1	7.1	7.9	7.7	8.0	8.4	8.5	9.1	9.3	9.8	10.7	10.8	11.5	11.7	12.0
17. Total current expenditure	:	:	87.6	99.1	111.4	118.4	122.7	126.4	132.5	139.0	142.4	144.3	148.6	152.4	156.0	160.6	164.0	168.1
18. Gross saving	:	:	-1.2	3.4	5.7	3.6	3.8	7.7	8.0	-0.9	-0.6	4.0	5.9	6.6	8.0	7.6	7.3	7.9
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	1.1	0.6	0.6	0.6	0.5
20. Total revenue	:	:	86.9	102.9	117.5	122.6	127.2	135.0	141.1	139.7	142.3	148.9	155.2	160.2	164.6	168.8	171.9	176.5
21. Gross fixed capital formation	:	:	6.9	5.6	5.7	7.4	7.6	8.3	9.4	9.6	9.5	9.2	9.2	9.7	9.7	9.9	10.1	10.4
22. Other capital expenditure	:	:	3.2	2.6	12.0	3.2	3.5	4.0	3.5	6.3	3.6	3.3	4.3	2.2	7.8	4.6	3.3	2.7
23. Total expenditure	:	:	97.7	107.3	129.0	129.0	133.8	138.7	145.4	154.9	155.4	156.8	162.1	164.3	173.5	175.1	177.4	181.2
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	137.8	142.2	146.3	148.9	153.1
25. Net lending (+) or net borrowing (-)	:	:	-10.8	-4.4	-11.5	-6.4	-6.7	-3.7	-4.2	-15.2	-13.1	-7.9	-6.9	-4.2	-8.9	-6.3	-5.5	-4.7

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	2017
1. Taxes on production and imports	:	:	14.5	14.7	14.5	14.2	13.8	13.7	13.9	14.3	14.2	14.3	14.5	14.4	14.4	14.4	14.7	14.7
2. Current taxes on income and wealth	:	:	11.9	13.1	13.2	12.7	12.7	13.1	13.7	12.5	12.5	12.6	12.9	13.3	13.7	14.0	13.0	13.0
3. Social contributions	:	:	16.0	15.6	15.3	15.0	14.8	14.5	14.6	15.1	14.9	14.9	14.9	15.2	15.4	15.5	15.6	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	14.6	14.8	15.0	15.0	14.9
5. Other current revenue, including sales	:	:	6.6	4.7	5.5	6.3	6.2	6.1	5.9	6.4	6.5	6.3	6.4	6.3	6.2	6.2	6.1	6.1
6. Total current revenue	:	:	49.0	48.1	48.5	48.2	47.5	47.5	48.1	48.2	48.1	48.1	48.7	49.3	49.8	50.0	49.5	49.2
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	19.7	19.8	19.9	19.7	19.6
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	7.4	7.4	7.3	7.3	7.2
9. Social transfers in kind	:	:	11.4	11.7	11.8	11.6	11.7	11.6	11.9	12.6	12.4	12.2	12.3	12.3	12.4	12.6	12.5	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	10.3
11. Intermediate consumption	:	:	5.8	5.2	5.4	6.2	6.2	5.9	6.2	6.7	6.6	6.4	6.3	6.4	6.4	6.3	6.2	6.2
12. Social transfers other than in kind	:	:	19.9	18.8	18.8	18.5	18.1	17.6	17.8	19.2	19.4	18.7	18.8	19.2	19.4	19.7	19.7	19.6
13. Social transfers in kind via market producers	:	:	2.8	3.0	3.3	3.3	3.3	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	4.0	4.0	4.0
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	2.4	2.2	2.2
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	1.4	1.4	1.4
16. Other current expenditure	:	:	2.8	2.8	2.9	3.1	2.9	2.8	2.9	3.0	3.1	3.0	3.1	3.3	3.3	3.4	3.4	3.3
17. Total current expenditure	:	:	49.7	46.5	46.1	46.8	46.0	44.8	45.4	48.6	48.3	46.8	46.9	47.2	47.4	47.8	47.4	47.0
18. Gross saving	:	:	-0.7	1.6	2.3	1.4	1.4	2.7	2.7	-0.3	-0.2	1.3	1.9	2.1	2.4	2.3	2.1	2.2
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	0.1
20. Total revenue	:	:	49.3	48.3	48.7	48.5	47.7	47.8	48.3	48.8	48.3	48.3	48.9	49.6	50.0	50.2	49.7	49.4
21. Gross fixed capital formation	:	:	3.9	2.6	2.4	2.9	2.8	2.9	3.2	3.4	3.2	3.0	2.9	3.0	3.0	3.0	2.9	2.9
22. Other capital expenditure	:	:	1.8	1.2	5.0	1.2	1.3	1.4	1.2	2.2	1.2	1.1	1.3	0.7	2.4	1.4	0.9	0.7
23. Total expenditure	:	:	55.5	50.3	53.4	51.0	50.2	49.1	49.8	54.1	52.7	50.8	51.1	50.9	52.7	52.1	51.2	50.7
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	43.5	43.0	42.8
25. Net lending (+) or net borrowing (-)	:	:	-6.1	-2.0	-4.8	-2.5	-2.5	-1.3	-1.4	-5.3	-4.4	-2.6	-2.2	-1.3	-2.7	-1.9	-1.6	-1.3

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	2017
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	2.2	1.7	5.4	2.9
2. Current taxes on income and wealth	:	:	:	3.8	2.8	0.7	4.9	9.9	8.0	-11.0	3.6	5.5	5.4	4.5	5.1	4.2	-3.8	3.2
3. Social contributions	:	:	:	2.9	3.7	2.7	3.9	4.1	4.2	1.1	1.9	4.3	3.2	4.0	3.2	2.8	3.4	2.4
4. Of which actual social contributions	:	:	:	2.9	4.0	4.0	4.3	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.4	2.9	3.5	2.5
5. Other current revenue, including sales	:	:	:	5.6	3.6	20.9	3.3	4.7	0.1	6.2	3.4	2.1	3.7	1.2	0.7	0.8	2.5	2.1
6. Total current revenue	:	:	:	3.1	3.3	4.3	3.7	6.0	4.8	-1.8	2.7	4.6	4.2	2.9	3.1	2.6	1.8	2.7
7. Government consumption expenditure	:	:	:	1.6	3.9	7.4	4.9	3.3	6.3	5.2	2.0	1.7	2.6	1.7	2.5	2.5	2.1	2.4
8. Collective consumption	:	:	:	-0.1	6.3	14.1	3.5	0.1	6.9	7.3	2.2	-0.2	1.6	0.8	1.9	1.1	2.2	2.2
9. Social transfers in kind	:	:	:	2.6	2.6	3.5	5.9	5.3	5.9	3.8	1.8	2.9	3.3	2.2	2.8	3.4	2.1	2.5
10. Compensation of employees	:	:	:	2.3	3.3	6.7	3.9	2.9	4.8	4.1	1.8	1.2	2.4	1.2	2.0	2.3	1.8	1.7
11. Intermediate consumption	:	:	:	-1.4	3.9	20.0	5.3	0.5	8.1	5.7	2.1	1.2	2.2	2.5	1.5	1.6	1.2	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	3.1	3.5	3.0	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	3.2	5.2	4.0	4.0	4.0
14. Interest	:	:	:	8.6	-1.2	12.3	2.6	6.0	-2.8	4.6	-5.4	0.8	0.1	-2.8	-3.7	-1.8	-2.0	0.0
15. Subsidies	:	:	:	-1.5	0.1	-13.1	4.2	-0.9	9.3	1.7	0.9	-1.1	1.0	-6.7	4.5	3.9	-1.4	3.3
16. Other current expenditure 1)	:	:	:	0.0	-0.4	0.2	-0.2	-0.1	0.0	0.1	0.1	-0.1	0.1	0.2	0.0	0.1	0.0	0.0
17. Total current expenditure	:	:	:	3.0	2.0	6.3	3.6	3.0	4.8	4.9	2.4	1.4	3.0	2.6	2.3	3.0	2.1	2.5
18. Gross saving 1)	:	:	:	0.0	0.6	-0.9	0.0	1.3	0.0	-3.1	0.1	1.5	0.6	0.2	0.4	-0.2	-0.2	0.1
19. Capital transfers received	:	:	:	-21.3	0.1	24.2	13.8	38.5	-30.0	152.2	-67.9	20.3	10.0	66.0	-45.5	-10.0	0.0	-10.0
20. Total revenue	:	:	:	3.0	3.3	4.4	3.7	6.1	4.6	-1.1	1.9	4.7	4.2	3.2	2.8	2.5	1.8	2.7
21. Gross fixed capital formation	:	:	:	-2.4	0.7	30.3	2.4	9.7	12.8	2.1	-1.2	-2.5	-0.6	5.7	0.3	2.0	1.7	2.8
22. Other capital expenditure 1)	:	:	:	-0.4	3.6	-3.7	0.1	0.1	-0.2	1.0	-1.0	-0.1	0.3	-0.7	1.7	-1.0	-0.4	-0.2
23. Total expenditure	:	:	:	2.0	9.5	-0.1	3.8	3.6	4.8	6.5	0.3	0.9	3.3	1.4	5.6	0.9	1.3	2.1
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	3.2	2.9	1.8	2.8
25. Net lending (+) or net borrowing (-)	:	:	:	0.5	-3.0	2.3	0.0	1.2	-0.1	-3.9	0.9	1.9	0.4	0.9	-1.4	0.8	0.3	0.3

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	6.1	0.6	1.3	1.8	4.8	2.5	2.5	1.3	1.4	5.3	4.4	2.6	2.2	1.3	2.7	1.9	1.6	1.3	
2. Interest payments (% of GDP)	4.0	3.6	3.5	3.2	3.0	3.2	3.1	3.1	3.0	3.2	2.9	2.8	2.7	2.6	2.5	2.4	2.2	2.2	
3. Implicit interest rate 2)	:	5.7	5.3	4.9	4.8	5.2	4.9	5.0	4.7	4.5	3.7	3.5	3.4	3.2	3.1	2.9	2.7	2.6	
4. Nominal GDP growth rate	4.5	3.2	2.8	2.1	4.5	4.8	5.3	6.0	3.4	-2.0	2.9	4.8	2.7	1.8	2.0	2.1	3.0	3.2	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	6.1	0.6	1.3	1.8	4.8	2.5	2.5	1.3	1.4	5.3	4.4	2.6	2.2	1.3	2.7	1.9	1.6	1.3	
6. Contribution of nominal GDP growth	:	-2.1	-1.8	-1.3	-2.8	-2.9	-3.5	-3.8	-2.1	1.4	-2.3	-3.7	-2.2	-1.5	-1.6	-1.7	-2.5	-2.7	
7. Stock-flow adjustment 3)	:	2.1	0.3	-1.2	-2.6	3.9	-0.3	0.2	4.4	4.5	0.5	1.0	-0.5	-0.6	2.3	2.2	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-3.0	-2.1	-1.4	1.8	-0.7	-0.6	-1.8	-1.5	2.2	1.5	-0.2	-0.5	-1.3	0.2	-0.5	-0.7	-0.9	
9. Snow-ball effect	:	1.5	1.6	1.8	0.2	0.3	-0.3	-0.6	0.8	4.5	0.6	-0.9	0.5	1.1	0.9	0.6	-0.2	-0.5	
10. Stock-flow adjustment 3)	:	2.1	0.3	-1.2	-2.6	3.9	-0.3	0.2	4.4	4.5	0.5	1.0	-0.5	-0.6	2.3	2.2	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	0.6	-0.2	-0.8	-0.7	3.5	-1.3	-2.2	3.7	11.2	2.7	-0.2	-0.6	-0.8	3.4	2.4	-0.9	-1.4	
12. Level of gross debt (end of year)	68.0	66.5	66.3	65.5	64.8	68.3	67.0	64.8	68.5	79.7	82.4	82.2	81.6	80.8	84.2	86.6	85.7	84.3	

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 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	2017
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	23.32	24.59	26.48	27.46	28.48
2. Current taxes on income and wealth	:	:	7.22	12.09	12.40	12.66	13.85	16.09	16.64	15.14	15.21	16.70	15.14	19.41	18.97	19.57	18.81	19.55
3. Social contributions	:	:	8.81	13.46	17.28	18.40	19.19	19.87	20.70	21.19	21.36	21.20	19.14	20.45	20.37	20.81	21.35	21.67
4. Of which actual social contributions	:	:	6.83	10.17	12.34	12.99	13.45	14.27	14.97	15.00	15.46	15.67	14.62	15.14	15.54	16.33	16.75	17.01
5. Other current revenue, including sales	:	:	4.44	6.56	8.29	8.06	8.94	10.14	10.70	10.97	10.50	10.85	11.60	11.66	11.85	12.06	12.24	12.74
6. Total current revenue	:	:	32.22	49.43	58.98	62.12	66.59	71.36	73.00	69.49	70.86	73.17	69.22	74.84	75.79	78.91	79.86	82.44
7. Government consumption expenditure	:	:	15.64	24.44	31.30	33.46	34.02	34.68	35.60	37.60	37.27	34.98	31.18	32.50	32.17	32.46	33.02	33.47
8. Collective consumption	:	:	6.90	10.30	13.06	14.15	14.65	15.46	15.82	16.73	16.69	16.16	14.37	15.08	14.87	15.01	15.27	15.48
9. Social transfers in kind	:	:	8.74	14.14	18.24	19.31	19.36	19.22	19.78	20.88	20.58	18.82	16.81	17.42	17.29	17.45	17.75	17.99
10. Compensation of employees	:	:	11.09	17.64	21.75	23.04	22.92	23.01	23.49	24.61	24.61	22.61	19.69	21.32	20.49	20.40	20.92	21.23
11. Intermediate consumption	:	:	3.79	5.98	7.40	8.07	8.43	9.49	9.92	10.83	10.63	10.64	9.69	9.61	10.08	11.00	11.35	11.56
12. Social transfers other than in kind	:	:	9.50	14.31	20.62	22.25	23.48	24.75	26.10	28.77	29.57	29.94	29.65	31.52	30.72	31.24	31.83	32.53
13. Social transfers in kind via market producers	:	:	1.36	2.28	3.30	3.53	3.57	3.59	3.84	4.15	3.88	3.39	3.36	3.26	3.38	3.38	3.42	3.48
14. Interest	:	:	4.93	3.86	3.89	4.05	4.60	5.17	5.56	5.22	5.27	7.60	8.21	8.26	8.50	8.84	8.31	8.23
15. Subsidies	:	:	0.89	1.52	1.36	1.44	1.44	1.34	1.15	1.26	1.30	1.17	1.02	1.03	1.21	0.88	0.87	0.88
16. Other current expenditure	:	:	1.75	2.64	3.56	3.78	4.14	4.28	4.21	4.72	5.03	5.04	4.59	4.64	4.90	5.56	5.77	5.89
17. Total current expenditure	:	:	33.32	48.24	61.88	66.16	68.57	71.63	74.28	79.56	80.29	80.40	76.21	79.64	79.29	81.30	82.47	83.81
18. Gross saving	:	:	-1.10	1.19	-2.90	-4.04	-1.98	-0.27	-1.28	-10.06	-9.43	-7.23	-6.99	-4.80	-3.50	-2.39	-2.61	-1.36
19. Capital transfers received	:	:	1.12	1.22	1.77	2.10	1.43	1.42	1.36	1.42	2.28	1.94	2.97	1.95	1.44	1.42	1.52	1.57
20. Total revenue	:	:	33.34	50.65	60.75	64.23	68.02	72.78	74.36	70.91	73.14	75.11	72.19	76.79	77.23	80.34	81.38	84.01
21. Gross fixed capital formation	:	:	3.92	5.92	6.76	6.47	5.58	5.64	6.65	7.21	9.48	6.14	4.16	3.70	3.53	3.75	3.70	4.28
22. Other capital expenditure	:	:	0.70	0.63	1.55	1.42	1.06	0.78	0.16	1.35	3.47	1.57	1.35	1.69	6.86	0.61	0.64	0.72
23. Total expenditure	:	:	37.95	54.78	70.19	74.05	75.21	78.06	81.09	88.12	93.24	88.11	81.72	85.03	89.68	85.66	86.81	88.81
24. Tax burden	:	:	26.07	39.89	45.94	48.88	52.09	55.83	56.76	52.48	54.71	56.95	53.52	58.02	59.26	62.52	63.17	65.19
25. Net lending (+) or net borrowing (-)	:	:	-4.61	-4.13	-9.44	-9.83	-7.19	-5.28	-6.74	-17.20	-20.10	-13.01	-9.53	-8.25	-12.45	-5.32	-5.43	-4.80

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	2017
1. Taxes on production and imports	:	:	13.2	13.5	13.8	14.5	14.8	14.4	14.0	12.6	13.2	13.9	13.9	13.7	14.2	14.8	14.9	15.0
2. Current taxes on income and wealth	:	:	8.1	9.4	8.1	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.0	11.4	10.9	10.9	10.2	10.3
3. Social contributions	:	:	9.9	10.5	11.3	11.6	11.5	11.3	11.6	12.1	11.9	12.0	11.4	12.0	11.7	11.6	11.6	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	8.7	8.9	9.0	9.1	9.1	8.9
5. Other current revenue, including sales	:	:	5.0	5.1	5.4	5.1	5.4	5.8	6.0	6.3	5.8	6.2	6.9	6.8	6.8	6.7	6.6	6.7
6. Total current revenue	:	:	36.2	38.5	38.7	39.2	40.1	40.7	40.8	39.6	39.4	41.5	41.1	44.0	43.7	44.1	43.3	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	18.5	19.1	18.5	18.1	17.9	17.6
8. Collective consumption	:	:	7.8	8.0	8.6	8.9	8.8	8.8	8.8	9.5	9.3	9.2	8.5	8.9	8.6	8.4	8.3	8.1
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	10.2	10.0	9.8	9.6	9.5
10. Compensation of employees	:	:	12.5	13.7	14.3	14.5	13.8	13.1	13.1	14.0	13.7	12.8	11.7	12.5	11.8	11.4	11.4	11.2
11. Intermediate consumption	:	:	4.3	4.7	4.9	5.1	5.1	5.4	5.5	6.2	5.9	6.0	5.8	5.6	5.8	6.2	6.2	6.1
12. Social transfers other than in kind	:	:	10.7	11.1	13.5	14.0	14.1	14.1	14.6	16.4	16.4	17.0	17.6	18.5	17.7	17.5	17.3	17.1
13. Social transfers in kind via market producers	:	:	1.5	1.8	2.2	2.2	2.1	2.0	2.1	2.4	2.2	1.9	2.0	1.9	2.0	1.9	1.9	1.8
14. Interest	:	:	5.5	3.0	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.9	4.5	4.3
15. Subsidies	:	:	1.0	1.2	0.9	0.9	0.9	0.8	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.5	0.5	0.5
16. Other current expenditure	:	:	2.0	2.1	2.3	2.4	2.5	2.4	2.4	2.7	2.8	2.9	2.7	2.7	2.8	3.1	3.1	3.1
17. Total current expenditure	:	:	37.4	37.6	40.6	41.7	41.2	40.8	41.5	45.3	44.6	45.6	45.3	46.8	45.7	45.5	44.8	44.0
18. Gross saving	:	:	-1.2	0.9	-1.9	-2.5	-1.2	-0.2	-0.7	-5.7	-5.2	-4.1	-4.2	-2.8	-2.0	-1.3	-1.4	-0.7
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	1.1	0.8	0.8	0.8	0.8
20. Total revenue	:	:	37.4	39.4	39.9	40.5	40.9	41.5	41.6	40.4	40.6	42.6	42.9	45.1	44.5	44.9	44.2	44.1
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	2.0	2.1	2.0	2.3
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	4.0	0.3	0.3	0.4
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	49.9	51.7	47.9	47.1	46.6
24. Tax burden	:	:	29.3	31.0	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.2	35.0	34.3	34.2
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	-5.7	-4.8	-7.2	-3.0	-2.9	-2.5

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	2017
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	-0.1	5.5	7.7	3.7	3.7
2. Current taxes on income and wealth	:	:	:	12.7	3.0	2.1	9.4	16.1	3.5	-9.0	0.5	9.8	-9.4	28.2	-2.3	3.1	-3.9	3.9
3. Social contributions	:	:	:	11.1	3.2	6.5	4.3	3.5	4.2	2.4	0.8	-0.8	-9.7	6.8	-0.4	2.2	2.6	1.5
4. Of which actual social contributions	:	:	:	9.4	-0.2	5.3	3.5	6.1	4.9	0.2	3.1	1.4	-6.7	3.5	2.7	5.1	2.6	1.5
5. Other current revenue, including sales	:	:	:	2.7	12.2	-2.9	11.0	13.3	5.6	2.5	-4.3	3.3	6.8	0.6	1.6	1.8	1.5	4.1
6. Total current revenue	:	:	:	7.6	2.9	5.3	7.2	7.2	2.3	-4.8	2.0	3.3	-5.4	8.1	1.3	4.1	1.2	3.2
7. Government consumption expenditure	:	:	:	12.4	6.0	6.9	1.7	2.0	2.7	5.6	-0.9	-6.1	-10.9	4.2	-1.0	0.9	1.7	1.4
8. Collective consumption	:	:	:	15.0	7.1	8.3	3.6	5.5	2.4	5.7	-0.2	-3.1	-11.1	5.0	-1.4	0.9	1.7	1.4
9. Social transfers in kind	:	:	:	10.7	5.3	5.9	0.3	-0.7	2.9	5.5	-1.4	-8.6	-10.7	3.6	-0.7	0.9	1.7	1.4
10. Compensation of employees	:	:	:	11.0	4.0	6.0	-0.6	0.4	2.1	4.8	0.0	-8.1	-12.9	8.3	-3.9	-0.5	2.5	1.5
11. Intermediate consumption	:	:	:	14.0	7.8	9.0	4.5	12.6	4.5	9.2	-1.9	0.2	-9.0	-0.8	4.9	9.1	3.2	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	-0.9	6.3	-2.5	1.7	1.9	2.2
13. Social transfers in kind via market producers	:	:	:	6.5	9.9	6.8	1.3	0.5	7.0	8.0	-6.6	-12.6	-1.0	-2.7	3.7	-0.2	1.4	1.8
14. Interest	:	:	:	9.7	0.2	3.9	13.7	12.5	7.4	-6.1	1.0	44.3	8.0	0.5	3.0	4.0	-6.0	-1.0
15. Subsidies	:	:	:	-6.0	-21.9	5.7	-0.2	-6.9	-13.7	9.0	2.9	-9.8	-12.8	1.3	17.3	-27.0	-2.0	1.4
16. Other current expenditure 1)	:	:	:	0.0	0.2	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	-0.1	0.0	0.1	0.3	0.0	0.0
17. Total current expenditure	:	:	:	10.1	5.4	6.9	3.6	4.5	3.7	7.1	0.9	0.1	-5.2	4.5	-0.4	2.5	1.4	1.6
18. Gross saving 1)	:	:	:	-0.9	-1.0	-0.6	1.4	1.0	-0.6	-5.0	0.5	1.1	0.0	1.3	0.8	0.7	-0.1	0.7
19. Capital transfers received	:	:	:	-9.0	-27.7	18.9	-32.2	-0.3	-4.4	4.4	60.6	-15.0	53.2	-34.5	-25.8	-1.4	7.0	2.9
20. Total revenue	:	:	:	7.1	1.6	5.7	5.9	7.0	2.2	-4.6	3.1	2.7	-3.9	6.4	0.6	4.0	1.3	3.2
21. Gross fixed capital formation	:	:	:	0.2	5.7	-4.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-32.3	-11.0	-4.8	6.4	-1.3	15.7
22. Other capital expenditure 1)	:	:	:	-0.5	0.2	-0.1	-0.3	-0.2	-0.4	0.7	1.2	-1.0	-0.1	0.2	3.0	-3.6	0.0	0.0
23. Total expenditure	:	:	:	7.6	6.0	5.5	1.6	3.8	3.9	8.7	5.8	-5.5	-7.3	4.1	5.5	-4.5	1.3	2.3
24. Tax burden	:	:	:	7.7	0.3	6.4	6.6	7.2	1.7	-7.5	4.2	4.1	-6.0	8.4	2.1	5.5	1.0	3.2
25. Net lending (+) or net borrowing (-)	:	:	:	-0.2	-1.8	0.0	1.9	1.3	-0.8	-6.0	-1.4	3.8	1.7	0.8	-2.3	4.2	0.0	0.4

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Net borrowing (% of GDP) 1)	5.2	4.8	3.3	4.4	6.2	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	3.0	2.9	2.5	
2. Interest payments (% of GDP)	5.5	3.0	2.8	2.7	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.9	4.5	4.3	
3. Implicit interest rate 2)	:	6.3	5.6	4.8	4.5	4.3	4.3	4.5	4.6	4.1	3.6	4.4	4.2	3.9	3.9	3.9	3.6	3.6	
4. Nominal GDP growth rate	8.1	5.7	5.0	2.5	4.3	4.1	4.8	5.5	1.9	-1.9	2.6	-2.1	-4.4	1.1	1.9	3.1	3.0	3.3	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	5.2	4.8	3.3	4.4	6.2	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	3.0	2.9	2.5	
6. Contribution of nominal GDP growth	:	-2.7	-2.5	-1.4	-2.4	-2.5	-3.1	-3.6	-1.3	1.4	-2.1	2.1	5.1	-1.4	-2.4	-3.9	-3.8	-4.0	
7. Stock-flow adjustment 3)	:	1.0	2.0	-0.6	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.7	-3.6	-1.0	-2.6	-1.9	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-0.4	1.8	0.5	1.8	3.6	3.6	1.6	0.1	0.7	6.8	8.2	3.1	0.8	0.0	2.3	-2.0	-1.6	-1.8	
9. Snow-ball effect	:	0.3	0.3	1.3	0.2	0.1	-0.3	-0.7	1.8	4.4	0.8	6.4	10.0	3.5	2.5	1.0	0.7	0.3	
10. Stock-flow adjustment 3)	:	1.0	2.0	-0.6	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.7	-3.6	-1.0	-2.6	-1.9	
(% of GDP)																			
11. Change in gross debt 5)	:	3.1	2.8	2.5	3.3	5.4	1.8	-0.7	3.2	11.9	12.6	15.2	14.8	2.8	1.2	-2.0	-3.5	-3.4	
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	111.4	126.2	129.0	130.2	128.2	124.7	121.3	

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 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	2017
1. Taxes on production and imports	1.59	3.22	3.67	4.02	4.27	4.49	4.68	5.07	5.29	4.91	5.10	5.17	5.21	5.42	5.58	5.73	5.88	6.07
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	2.89	2.72	2.54	2.68	2.75	2.83	2.92
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	5.37	5.46	5.64	5.88	6.04
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	5.27	5.37	5.54	5.77	5.93
5. Other current revenue, including sales	0.55	1.24	1.40	1.41	1.48	1.51	1.53	1.62	2.01	1.88	2.13	2.26	2.34	2.48	2.38	2.33	2.26	2.26
6. Total current revenue	4.60	9.06	10.22	11.05	11.89	12.66	13.46	14.67	15.94	15.10	15.63	15.84	15.75	15.80	16.10	16.45	16.84	17.29
7. Government consumption expenditure	1.89	4.00	4.41	4.83	5.16	5.46	5.82	6.08	6.84	7.25	7.35	7.54	7.30	7.11	7.12	7.19	7.45	7.77
8. Collective consumption	0.76	1.64	1.80	1.99	2.13	2.27	2.44	2.55	2.90	3.05	3.05	3.15	3.02	2.90	2.91	2.93	2.94	2.96
9. Social transfers in kind	1.14	2.36	2.62	2.84	3.04	3.19	3.38	3.53	3.94	4.20	4.30	4.38	4.27	4.21	4.21	4.26	4.51	4.81
10. Compensation of employees	1.17	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.56	4.67	4.55	4.33	4.26	4.26	4.41	4.58
11. Intermediate consumption	0.65	1.31	1.49	1.55	1.62	1.72	1.86	1.95	2.27	2.34	2.46	2.63	2.49	2.47	2.49	2.51	2.56	2.63
12. Social transfers other than in kind	1.61	3.30	3.68	4.00	4.29	4.50	4.73	4.96	5.47	5.84	6.08	6.34	6.16	6.18	6.17	6.19	6.23	6.30
13. Social transfers in kind via market producers	0.18	0.43	0.48	0.52	0.56	0.59	0.63	0.66	0.73	0.79	0.78	0.80	0.76	0.75	0.73	0.74	0.78	0.84
14. Interest	0.22	0.49	0.51	0.49	0.46	0.45	0.43	0.44	0.42	0.47	0.59	0.70	0.73	0.92	1.18	1.14	1.15	1.08
15. Subsidies	0.22	0.38	0.42	0.50	0.46	0.44	0.49	0.55	0.59	0.67	0.65	0.38	0.33	0.38	0.33	0.39	0.46	0.48
16. Other current expenditure	0.11	0.47	0.44	0.45	0.63	0.80	0.79	0.74	0.89	0.84	0.79	0.81	0.80	0.85	0.80	0.90	0.93	0.94
17. Total current expenditure	4.16	8.81	9.70	10.46	11.16	11.80	12.42	12.95	14.48	15.35	15.91	16.32	15.82	15.88	15.95	16.13	16.53	16.84
18. Gross saving	0.44	0.25	0.52	0.59	0.73	0.86	1.04	1.72	1.46	-0.25	-0.28	-0.48	-0.07	-0.07	0.16	0.32	0.31	0.44
19. Capital transfers received	0.01	0.05	0.04	0.03	0.10	0.08	0.11	0.13	0.17	0.21	0.18	0.18	0.24	0.45	0.60	0.79	0.41	0.33
20. Total revenue	4.62	9.11	10.26	11.09	12.00	12.74	13.57	14.80	16.11	15.31	15.81	16.02	15.99	16.26	16.71	17.24	17.25	17.62
21. Gross fixed capital formation	0.43	0.83	0.88	0.96	1.09	1.10	1.35	1.60	1.79	1.82	1.80	1.50	1.46	1.58	1.93	2.14	1.48	1.48
22. Other capital expenditure	0.88	0.29	0.25	0.34	0.29	0.23	0.18	0.29	0.38	0.26	0.15	0.63	0.20	4.19	0.72	0.09	0.19	0.11
23. Total expenditure	5.48	9.93	10.83	11.76	12.54	13.13	13.95	14.83	16.65	17.44	17.86	18.45	17.48	21.64	18.59	18.37	18.20	18.44
24. Tax burden	4.04	7.79	8.78	9.58	10.36	11.09	11.88	13.03	13.89	13.18	13.46	13.54	13.36	13.29	13.69	14.08	14.54	14.98
25. Net lending (+) or net borrowing (-)	-0.86	-0.82	-0.57	-0.67	-0.54	-0.39	-0.38	-0.03	-0.54	-2.13	-2.04	-2.43	-1.49	-5.39	-1.88	-1.13	-0.95	-0.82

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	2017
1. Taxes on production and imports	15.1	15.2	15.5	15.7	15.4	15.4	14.8	14.4	13.9	13.6	14.1	14.0	14.5	15.1	15.0	14.9	14.8	14.6
2. Current taxes on income and wealth	6.7	7.3	7.6	7.8	8.0	8.5	9.0	9.0	8.7	8.1	8.0	7.8	7.6	7.1	7.2	7.1	7.1	7.0
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	14.9	14.6	14.6	14.8	14.6
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	15.0	14.7	14.4	14.4	14.5	14.3
5. Other current revenue, including sales	5.2	5.9	5.9	5.5	5.4	5.2	4.8	4.6	5.3	5.2	5.9	6.1	6.5	6.9	6.4	6.1	5.7	5.5
6. Total current revenue	43.8	42.8	43.2	43.1	43.0	43.3	42.7	41.7	42.0	41.8	43.1	42.9	43.8	44.0	43.2	42.7	42.4	41.7
7. Government consumption expenditure	18.0	18.9	18.7	18.8	18.7	18.7	18.4	17.3	18.0	20.1	20.3	20.4	20.3	19.8	19.1	18.7	18.7	18.7
8. Collective consumption	7.2	7.8	7.6	7.7	7.7	7.8	7.7	7.3	7.6	8.4	8.4	8.5	8.4	8.1	7.8	7.6	7.4	7.1
9. Social transfers in kind	10.8	11.2	11.1	11.1	11.0	10.9	10.7	10.0	10.4	11.6	11.9	11.9	11.9	11.7	11.3	11.1	11.3	11.6
10. Compensation of employees	11.1	11.5	11.3	11.5	11.3	11.3	11.0	10.4	10.8	12.2	12.6	12.7	12.6	12.1	11.4	11.1	11.1	11.0
11. Intermediate consumption	6.2	6.2	6.3	6.0	5.9	5.9	5.5	5.5	6.0	6.5	6.8	7.1	6.9	6.9	6.7	6.5	6.4	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	16.1	16.8	17.2	17.1	17.2	16.5	16.1	15.7	15.2
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	2.1	2.2	2.1	2.1	1.9	1.9	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	2.6	3.2	3.0	2.9	2.6
15. Subsidies	2.1	1.8	1.8	2.0	1.7	1.5	1.6	1.6	1.6	1.8	1.8	1.0	0.9	1.1	0.9	1.0	1.2	1.1
16. Other current expenditure	1.1	2.2	1.8	1.8	2.3	2.8	2.5	2.1	2.4	2.3	2.2	2.2	2.2	2.4	2.1	2.3	2.3	2.3
17. Total current expenditure	39.6	41.7	41.1	40.8	40.3	40.4	39.4	36.8	38.2	42.4	43.9	44.2	43.9	44.2	42.7	41.9	41.6	40.6
18. Gross saving	4.2	1.2	2.2	2.3	2.6	3.0	3.3	4.9	3.8	-0.7	-0.8	-1.3	-0.2	-0.2	0.4	0.8	0.8	1.1
19. Capital transfers received	0.1	0.2	0.2	0.1	0.4	0.3	0.3	0.4	0.4	0.6	0.5	0.5	0.7	1.3	1.6	2.0	1.0	0.8
20. Total revenue	43.9	43.1	43.4	43.2	43.4	43.6	43.0	42.1	42.5	42.3	43.6	43.4	44.4	45.3	44.8	44.8	43.4	42.5
21. Gross fixed capital formation	4.1	3.9	3.7	3.7	3.9	3.8	4.3	4.5	4.7	5.0	5.0	4.1	4.1	4.4	5.2	5.6	3.7	3.6
22. Other capital expenditure	8.4	1.4	1.1	1.3	1.0	0.8	0.6	0.8	1.0	0.7	0.4	1.7	0.6	11.7	1.9	0.2	0.5	0.3
23. Total expenditure	52.1	47.0	45.8	45.8	45.3	44.9	44.2	42.2	43.9	48.2	49.3	50.0	48.6	60.3	49.8	47.7	45.8	44.4
24. Tax burden	38.4	36.8	37.2	37.3	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	37.0	36.7	36.6	36.6	36.1
25. Net lending (+) or net borrowing (-)	-8.2	-3.9	-2.4	-2.6	-2.0	-1.3	-1.2	-0.1	-1.4	-5.9	-5.6	-6.6	-4.1	-15.0	-5.0	-2.9	-2.4	-2.0

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	2017
1. Taxes on production and imports	17.0	10.2	13.9	9.6	6.2	5.3	4.2	8.3	4.3	-7.2	3.9	1.5	0.7	4.1	3.0	2.6	2.7	3.2
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	-0.7	-0.8	-5.8	-6.6	5.4	2.7	2.7	3.3
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	-2.1	1.8	3.2	4.2	2.7
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	-2.1	1.9	3.2	4.2	2.7
5. Other current revenue, including sales	16.9	18.5	12.4	1.1	4.9	1.8	1.2	6.0	24.2	-6.5	13.2	6.2	3.7	5.9	-4.0	-2.0	-3.3	0.2
6. Total current revenue	12.6	13.2	12.8	8.2	7.6	6.4	6.4	8.9	8.7	-5.3	3.5	1.3	-0.6	0.3	1.9	2.2	2.4	2.7
7. Government consumption expenditure	14.2	14.3	10.3	9.4	7.0	5.7	6.6	4.5	12.5	6.0	1.4	2.5	-3.2	-2.5	0.1	1.0	3.7	4.3
8. Collective consumption	16.7	12.7	9.5	10.6	7.2	6.7	7.3	4.7	13.8	5.1	-0.1	3.4	-4.1	-4.2	0.5	0.6	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	2.4	1.9	-2.6	-1.3	-0.2	1.2	5.9	6.7
10. Compensation of employees	14.2	16.7	9.9	9.8	6.7	5.3	5.3	4.6	12.9	7.0	3.7	2.4	-2.6	-4.8	-1.7	0.2	3.4	3.8
11. Intermediate consumption	14.1	9.5	13.2	4.5	4.6	5.7	8.5	4.6	16.3	3.3	4.9	7.1	-5.4	-0.7	0.6	1.0	2.1	2.5
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	6.7	4.1	4.2	-2.8	0.2	-0.2	0.4	0.7	1.0
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	-1.5	2.3	-5.0	-1.0	-3.1	1.5	6.0	7.1
14. Interest	12.1	10.0	3.7	-3.1	-6.5	-2.8	-3.3	1.3	-4.9	14.0	24.7	18.1	4.5	26.0	28.7	-4.0	1.4	-6.0
15. Subsidies	1.8	8.1	11.4	19.5	-8.3	-5.7	12.8	12.1	7.8	12.2	-2.5	-41.9	-12.7	15.3	-13.3	19.5	17.6	2.8
16. Other current expenditure 1)	0.0	0.5	-0.4	-0.1	0.5	0.5	-0.3	-0.4	0.2	0.0	-0.1	0.0	0.0	0.1	-0.2	0.2	0.0	-0.1
17. Total current expenditure	13.2	13.9	10.1	7.9	6.7	5.7	5.3	4.2	11.9	6.0	3.6	2.6	-3.1	0.4	0.4	1.2	2.5	1.9
18. Gross saving 1)	-0.3	-0.2	1.0	0.1	0.3	0.3	0.3	1.6	-1.1	-4.5	-0.1	-0.5	1.1	0.0	0.6	0.4	-0.1	0.3
19. Capital transfers received	8.2	49.8	-11.6	-22.7	215.4	-25.9	40.4	20.6	30.1	21.7	-12.9	-1.6	34.5	89.1	34.2	29.9	-47.5	-19.7
20. Total revenue	12.6	13.4	12.6	8.1	8.2	6.2	6.6	9.0	8.9	-5.0	3.3	1.3	-0.2	1.7	2.8	3.2	0.1	2.1
21. Gross fixed capital formation	13.1	18.7	5.6	9.6	13.5	0.8	23.2	17.9	12.1	2.0	-1.5	-16.6	-2.4	7.7	22.3	11.0	-31.0	0.5
22. Other capital expenditure 1)	-7.3	-0.1	-0.3	0.2	-0.3	-0.3	-0.2	0.3	0.2	-0.3	-0.3	1.3	-1.1	11.1	-9.7	-1.7	0.2	-0.2
23. Total expenditure	-2.7	13.8	9.0	8.6	6.7	4.7	6.3	6.3	12.3	4.7	2.4	3.3	-5.2	23.8	-14.1	-1.2	-0.9	1.3
24. Tax burden	11.9	12.5	12.7	9.2	8.1	7.1	7.1	9.7	6.6	-5.1	2.1	0.6	-1.3	-0.5	3.0	2.9	3.3	3.0
25. Net lending (+) or net borrowing (-)	7.1	-0.2	1.5	-0.2	0.7	0.6	0.1	1.1	-1.3	-4.5	0.2	-0.9	2.4	-10.9	10.0	2.1	0.6	0.4

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	2017
1. Net borrowing (% of GDP) 1)	3.6	3.9	2.4	2.6	2.0	1.3	1.2	0.1	1.4	5.9	5.6	6.6	4.1	15.0	5.0	2.9	2.4	2.0
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	2.6	3.2	3.0	2.9	2.6
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	5.0	4.3	4.8	4.7	3.8	3.6	3.4
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	0.2	1.8	-2.5	-0.2	3.9	3.2	3.3	4.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.6	3.9	2.4	2.6	2.0	1.3	1.2	0.1	1.4	5.9	5.6	6.6	4.1	15.0	5.0	2.9	2.4	2.0
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	1.2	0.1	-2.6	-2.5	-2.7	-3.4
7. Stock-flow adjustment 3)	0.6	-0.9	1.5	-1.0	0.1	-0.5	0.4	-0.8	-0.8	5.9	-1.9	2.3	2.0	2.0	7.6	3.0	-3.0	-1.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.3	1.6	0.3	0.7	0.3	-0.2	-0.2	-1.2	0.3	4.6	4.0	4.7	2.1	12.4	1.9	0.0	-0.5	-0.6
9. Snow-ball effect	0.2	-0.4	-0.6	-0.3	-0.3	0.1	-0.6	-1.4	-0.6	2.4	1.5	1.2	3.2	2.7	0.5	0.5	0.2	-0.8
10. Stock-flow adjustment 3)	0.6	-0.9	1.5	-1.0	0.1	-0.5	0.4	-0.8	-0.8	5.9	-1.9	2.3	2.0	2.0	7.6	3.0	-3.0	-1.2
(% of GDP)																		
11. Change in gross debt 5)	2.1	0.2	1.2	-0.6	0.1	-0.6	-0.3	-3.3	-1.0	12.8	3.7	8.3	7.3	17.1	10.0	3.4	-3.3	-2.6
12. Level of gross debt (end of year)	25.9	26.1	27.3	26.7	26.8	26.3	26.0	22.7	21.6	34.5	38.2	46.4	53.7	70.8	80.8	84.2	80.9	78.3

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 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	2017
1. Taxes on production and imports	2.80	3.87	4.28	4.95	5.61	6.26	6.24	6.93	7.08	6.63	6.78	7.38	7.16	7.63	8.05	8.27	8.40	8.81
2. Current taxes on income and wealth	2.09	2.53	2.59	2.88	2.94	3.16	3.58	4.04	4.60	3.74	3.81	4.05	4.23	4.71	5.12	5.49	5.72	6.12
3. Social contributions	2.92	4.86	5.41	5.67	6.01	6.32	6.56	7.29	8.02	7.98	8.26	8.66	9.05	9.94	10.29	10.66	10.91	11.45
4. Of which actual social contributions	2.90	4.84	5.38	5.62	5.94	6.27	6.49	7.21	7.93	7.88	8.12	8.51	8.93	9.80	10.14	10.49	10.73	11.26
5. Other current revenue, including sales	1.02	1.74	1.49	1.89	1.74	2.64	3.09	2.96	3.59	4.09	3.78	4.74	4.93	5.17	5.11	6.61	5.28	5.97
6. Total current revenue	8.82	13.00	13.77	15.39	16.29	18.38	19.47	21.22	23.28	22.44	22.63	24.83	25.37	27.46	28.57	31.03	30.31	32.35
7. Government consumption expenditure	4.00	6.82	7.31	8.23	8.53	9.08	10.43	10.69	11.92	12.70	13.05	13.08	12.98	13.40	14.24	14.80	15.12	15.77
8. Collective consumption	3.16	3.84	4.08	4.89	5.15	5.42	6.23	5.77	6.29	6.79	6.90	7.07	6.71	6.77	6.26	6.39	6.52	6.65
9. Social transfers in kind	0.84	2.98	3.23	3.34	3.38	3.66	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.63	7.98	8.41	8.60	9.13
10. Compensation of employees	1.83	3.01	3.37	3.60	3.64	3.94	4.35	4.52	5.06	5.41	5.64	5.77	5.88	6.24	6.58	6.73	6.93	7.23
11. Intermediate consumption	1.54	2.11	2.07	2.31	2.36	2.39	3.16	3.07	3.13	3.69	3.68	3.80	3.79	3.85	3.98	4.34	4.16	4.37
12. Social transfers other than in kind	2.74	4.60	5.05	4.84	5.72	6.32	6.80	7.39	7.86	8.91	9.60	9.66	10.08	10.27	10.51	10.56	10.90	11.36
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	4.00	4.12	4.31
14. Interest	0.46	1.35	1.30	1.02	0.98	0.85	0.80	0.86	0.85	0.91	0.87	1.08	1.28	1.38	1.44	1.25	1.27	1.29
15. Subsidies	0.91	0.71	0.55	0.67	0.84	0.62	0.70	0.71	1.09	1.00	0.85	0.57	0.69	0.77	0.72	0.60	0.61	0.64
16. Other current expenditure	0.22	0.47	0.69	1.17	0.88	1.08	0.94	1.10	1.10	1.25	1.19	1.19	1.23	1.38	1.44	2.05	1.91	2.14
17. Total current expenditure	7.76	13.12	14.08	14.98	15.83	17.40	19.17	20.39	22.25	24.46	25.33	25.46	26.44	27.57	28.51	29.54	29.91	31.34
18. Gross saving	1.06	-0.11	-0.31	0.42	0.47	0.98	0.30	0.83	1.04	-2.02	-2.69	-0.63	-1.07	-0.11	0.06	1.49	0.40	1.01
19. Capital transfers received	0.00	0.04	0.04	0.01	0.07	0.08	0.18	0.30	0.16	0.58	0.62	0.81	0.67	0.87	0.79	0.14	0.02	0.10
20. Total revenue	8.82	13.04	13.81	15.40	16.37	18.46	19.64	21.52	23.45	23.02	23.25	25.64	26.04	28.33	29.36	31.17	30.33	32.45
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	2.58	2.19	2.26	2.75	3.35	2.24	2.35
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	0.20	0.41	0.13	0.49
23. Total expenditure	9.48	15.23	16.83	16.52	17.43	19.90	21.64	22.72	25.05	28.04	28.28	28.52	29.08	30.28	31.46	33.29	32.28	34.18
24. Tax burden	7.79	11.25	12.25	13.46	14.35	15.56	16.16	18.06	19.51	18.09	18.58	19.83	20.18	22.00	23.17	24.11	24.70	26.03
25. Net lending (+) or net borrowing (-)	-0.66	-2.20	-3.02	-1.12	-1.06	-1.44	-2.00	-1.21	-1.60	-5.02	-5.03	-2.88	-3.04	-1.95	-2.10	-2.13	-1.95	-1.72

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	2017
1. Taxes on production and imports	14.2	11.3	11.5	12.0	12.2	12.5	11.1	11.0	10.4	10.4	10.1	10.5	9.9	10.3	10.6	10.6	10.4	10.4
2. Current taxes on income and wealth	10.6	7.4	6.9	7.0	6.4	6.3	6.4	6.4	6.7	5.9	5.7	5.8	5.8	6.4	6.8	7.0	7.0	7.2
3. Social contributions	14.8	14.2	14.5	13.7	13.0	12.6	11.7	11.6	11.7	12.5	12.3	12.3	12.5	13.5	13.6	13.7	13.4	13.5
4. Of which actual social contributions	14.7	14.1	14.4	13.6	12.9	12.5	11.6	11.5	11.6	12.4	12.1	12.1	12.3	13.3	13.4	13.4	13.2	13.2
5. Other current revenue, including sales	5.2	5.1	4.0	4.6	3.8	5.3	5.5	4.7	5.2	6.4	5.6	6.7	6.8	7.0	6.8	8.5	6.5	7.0
6. Total current revenue	44.8	37.9	36.9	37.2	35.3	36.6	34.7	33.7	34.1	35.2	33.6	35.2	35.0	37.2	37.8	39.8	37.3	38.0
7. Government consumption expenditure	20.3	19.9	19.6	19.9	18.5	18.1	18.6	17.0	17.4	19.9	19.4	18.6	17.9	18.2	18.8	19.0	18.6	18.5
8. Collective consumption	16.1	11.2	11.0	11.8	11.2	10.8	11.1	9.2	9.2	10.6	10.2	10.0	9.3	9.2	8.3	8.2	8.0	7.8
9. Social transfers in kind	4.3	8.7	8.7	8.1	7.3	7.3	7.5	7.8	8.2	9.3	9.1	8.5	8.7	9.0	10.6	10.8	10.6	10.7
10. Compensation of employees	9.3	8.8	9.0	8.7	7.9	7.8	7.7	7.2	7.4	8.5	8.4	8.2	8.1	8.5	8.7	8.6	8.5	8.5
11. Intermediate consumption	7.8	6.1	5.6	5.6	5.1	4.8	5.6	4.9	4.6	5.8	5.5	5.4	5.2	5.2	5.3	5.6	5.1	5.1
12. Social transfers other than in kind	13.9	13.4	13.6	11.7	12.4	12.6	12.1	11.7	11.5	14.0	14.2	13.7	13.9	13.9	13.9	13.5	13.4	13.4
13. Social transfers in kind via market producers	0.2	2.5	2.8	3.3	3.0	4.4	4.3	4.4	4.6	5.1	5.2	4.8	4.8	5.0	5.1	5.1	5.1	5.1
14. Interest	2.3	3.9	3.5	2.5	2.1	1.7	1.4	1.4	1.2	1.4	1.3	1.5	1.8	1.9	1.9	1.6	1.6	1.5
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	0.9	0.8	0.8	0.8
16. Other current expenditure	1.1	1.4	1.9	2.8	1.9	2.2	1.7	1.7	1.6	2.0	1.8	1.7	1.7	1.9	1.9	2.6	2.4	2.5
17. Total current expenditure	39.4	38.2	37.8	36.2	34.3	34.6	34.2	32.4	32.6	38.3	37.6	36.1	36.5	37.3	37.7	37.8	36.9	36.8
18. Gross saving	5.4	-0.3	-0.8	1.0	1.0	2.0	0.5	1.3	1.5	-3.2	-4.0	-0.9	-1.5	-0.1	0.1	1.9	0.5	1.2
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	1.1	0.9	1.2	1.1	0.2	0.0	0.1
20. Total revenue	44.8	38.0	37.1	37.2	35.5	36.7	35.0	34.2	34.3	36.1	34.5	36.4	36.0	38.4	38.9	39.9	37.4	38.2
21. Gross fixed capital formation	3.3	3.9	4.1	3.2	2.9	3.4	3.7	3.1	3.3	3.8	3.5	3.7	3.0	3.1	3.6	4.3	2.8	2.8
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	0.5	0.2	0.6
23. Total expenditure	48.2	44.4	45.1	39.9	37.8	39.6	38.6	36.1	36.7	43.9	42.0	40.5	40.1	41.0	41.6	42.7	39.8	40.2
24. Tax burden	39.6	32.8	32.9	32.5	31.1	31.0	28.8	28.7	28.6	28.4	27.6	28.2	27.9	29.8	30.7	30.9	30.4	30.6
25. Net lending (+) or net borrowing (-)	-3.3	-6.4	-8.1	-2.7	-2.3	-2.9	-3.6	-1.9	-2.3	-7.9	-7.5	-4.1	-4.2	-2.6	-2.8	-2.7	-2.4	-2.0

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	2017
1. Taxes on production and imports	6.3	-1.9	10.4	15.7	13.3	11.6	-0.3	10.9	2.2	-6.3	2.2	8.8	-2.9	6.5	5.4	2.8	1.6	4.9
2. Current taxes on income and wealth	-0.3	9.1	2.4	11.5	1.9	7.3	13.5	12.9	13.8	-18.7	2.0	6.3	4.3	11.5	8.6	7.2	4.1	7.1
3. Social contributions	18.0	9.8	11.3	4.8	5.9	5.2	3.7	11.2	10.0	-0.5	3.5	4.8	4.5	9.9	3.5	3.6	2.3	5.0
4. Of which actual social contributions	18.0	9.8	11.2	4.4	5.8	5.4	3.5	11.2	10.0	-0.6	3.0	4.8	4.9	9.8	3.4	3.5	2.3	5.0
5. Other current revenue, including sales	-3.3	-8.4	-14.2	26.2	-7.9	52.2	16.8	-4.2	21.3	14.2	-7.7	25.3	4.0	4.9	-1.1	29.3	-20.2	13.1
6. Total current revenue	7.5	3.3	5.9	11.8	5.8	12.8	5.9	9.0	9.8	-3.6	0.9	9.7	2.2	8.2	4.0	8.6	-2.3	6.8
7. Government consumption expenditure	23.4	11.4	7.2	12.6	3.6	6.5	14.9	2.4	11.5	6.6	2.7	0.3	-0.7	3.2	6.3	3.9	2.1	4.3
8. Collective consumption	-12.7	14.2	6.4	19.8	5.3	5.3	14.9	-7.4	9.0	8.0	1.6	2.4	-5.1	1.0	-7.6	2.0	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	20.4	5.4	2.3	6.1
10. Compensation of employees	11.8	9.5	11.9	7.0	1.1	8.2	10.3	4.1	11.8	7.0	4.3	2.3	1.8	6.2	5.4	2.3	3.0	4.2
11. Intermediate consumption	24.3	9.4	-1.7	11.6	2.4	1.2	32.1	-2.9	2.0	17.8	-0.1	3.2	-0.4	1.8	3.4	8.9	-4.0	4.9
12. Social transfers other than in kind	11.7	9.0	9.8	-4.2	18.2	10.5	7.5	8.7	6.4	13.4	7.7	0.6	4.3	1.9	2.3	0.5	3.2	4.2
13. Social transfers in kind via market producers	986.6	12.0	20.7	31.0	2.3	56.7	10.8	13.3	14.9	4.0	6.0	-2.6	3.2	4.7	5.0	4.0	2.9	4.8
14. Interest	19.3	6.9	-3.5	-22.0	-3.3	-13.9	-5.1	6.7	-0.7	7.0	-3.9	23.0	19.0	8.1	4.1	-13.1	1.1	1.5
15. Subsidies	-9.0	-7.9	-22.1	21.4	25.3	-26.4	12.3	1.6	53.4	-7.5	-15.2	-33.5	21.9	11.8	-7.0	-16.4	2.5	4.8
16. Other current expenditure 1)	0.0	-0.7	0.5	1.0	-0.9	0.2	-0.5	0.1	-0.1	0.3	-0.2	-0.1	0.0	0.2	0.0	0.7	-0.3	0.2
17. Total current expenditure	18.3	6.2	7.4	6.4	5.7	9.9	10.2	6.4	9.1	9.9	3.5	0.5	3.9	4.3	3.4	3.6	1.3	4.8
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	0.2	1.8	-1.4	0.7
19. Capital transfers received	2009.3	-26.9	17.9	-79.5	765.5	11.5	110.6	72.0	-46.2	256.3	6.8	31.0	-17.3	29.9	-8.6	-82.9	-84.0	358.8
20. Total revenue	7.9	3.2	5.9	11.5	6.3	12.8	6.4	9.5	9.0	-1.8	1.0	10.3	1.5	8.8	3.6	6.1	-2.7	7.0
21. Gross fixed capital formation	60.8	16.9	13.0	-14.1	3.6	26.4	22.6	-7.5	15.5	6.6	-1.7	9.8	-15.1	2.8	21.9	21.9	-33.1	4.8
22. Other capital expenditure 1)	1.1	-7.1	1.0	-2.7	0.0	1.0	-0.9	0.0	0.2	1.1	-1.0	-0.2	-0.1	0.0	-0.4	0.3	-0.4	0.4
23. Total expenditure	22.9	-7.3	10.5	-1.8	5.5	14.2	8.7	5.0	10.2	12.0	0.9	0.9	1.9	4.2	3.9	5.8	-3.0	5.9
24. Tax burden	8.9	5.3	8.9	9.9	6.6	8.5	3.8	11.8	8.0	-7.2	2.7	6.7	1.8	9.0	5.3	4.1	2.4	5.4
25. Net lending (+) or net borrowing (-)	-6.4	5.6	-1.7	5.4	0.4	-0.6	-0.7	1.6	-0.4	-5.5	0.4	3.4	-0.1	1.6	-0.1	0.1	0.3	0.4

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	2017
1. Net borrowing (% of GDP) 1)	12.0	6.4	8.1	2.7	2.3	2.9	3.6	1.9	2.3	7.9	7.5	4.1	4.2	2.6	2.8	2.7	2.4	2.0
2. Interest payments (% of GDP)	4.0	3.9	3.5	2.5	2.1	1.7	1.4	1.4	1.2	1.4	1.3	1.5	1.8	1.9	1.9	1.6	1.6	1.5
3. Implicit interest rate 2)	9.4	8.6	7.9	6.4	5.7	4.5	4.7	5.0	4.5	4.7	3.8	3.9	4.2	3.7	3.6	3.1	3.1	3.0
4. Nominal GDP growth rate	10.7	8.6	8.7	11.1	11.3	9.0	11.7	12.1	8.6	-6.6	5.6	4.5	2.8	2.0	2.3	3.3	4.0	4.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	12.0	6.4	8.1	2.7	2.3	2.9	3.6	1.9	2.3	7.9	7.5	4.1	4.2	2.6	2.8	2.7	2.4	2.0
6. Contribution of nominal GDP growth	-4.5	-3.9	-3.8	-4.3	-4.2	-3.4	-3.5	-3.3	-2.4	2.0	-1.9	-1.8	-1.2	-1.0	-1.2	-1.7	-2.0	-2.4
7. Stock-flow adjustment 3)	-4.9	-3.8	-9.6	0.3	1.0	-6.2	-3.2	0.5	-1.6	-2.1	-0.8	0.1	5.7	1.0	-2.6	-1.8	-0.5	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	8.0	2.5	4.6	0.2	0.2	1.2	2.1	0.6	1.1	6.4	6.2	2.6	2.4	0.8	0.9	1.1	0.8	0.5
9. Snow-ball effect	-0.6	0.0	-0.3	-1.8	-2.1	-1.7	-2.1	-2.0	-1.1	3.4	-0.6	-0.2	0.6	0.9	0.7	-0.1	-0.4	-0.9
10. Stock-flow adjustment 3)	-4.9	-3.8	-9.6	0.3	1.0	-6.2	-3.2	0.5	-1.6	-2.1	-0.8	0.1	5.7	1.0	-2.6	-1.8	-0.5	0.0
(% of GDP)																		
11. Change in gross debt 5)	2.5	-1.3	-5.4	-1.3	-0.9	-6.7	-3.2	-0.9	-1.7	7.8	4.8	2.5	8.7	2.6	-1.1	-0.8	-0.1	-0.4
12. Level of gross debt (end of year)	49.6	48.3	42.9	41.6	40.6	33.9	30.8	29.9	28.2	36.0	40.8	43.3	51.9	54.6	53.5	52.7	52.6	52.2

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 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	2017
1. Taxes on production and imports	8.2	13.4	13.4	18.3	21.0	21.9	22.8	23.6	24.1	23.4	24.2	27.2	28.1	29.3	29.5	29.7	30.3	30.8
2. Current taxes on income and wealth	9.5	15.5	16.6	27.9	26.9	27.8	29.0	31.8	32.6	28.1	28.9	31.2	31.2	32.9	33.8	34.8	35.5	36.7
3. Social contributions	6.5	11.3	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.8	27.9	28.7
4. Of which actual social contributions	5.5	10.6	13.9	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.8	27.9	28.7
5. Other current revenue, including sales	4.6	8.0	10.0	12.1	15.1	15.8	17.2	19.2	21.5	20.2	20.8	21.9	22.4	22.6	22.5	22.5	23.2	23.9
6. Total current revenue	28.8	48.2	54.1	74.3	81.0	84.6	89.5	96.3	100.7	93.9	96.9	104.4	107.2	110.8	112.0	113.7	117.0	120.1
7. Government consumption expenditure	11.5	19.0	21.6	27.0	33.7	35.3	36.9	38.9	42.0	43.8	44.7	46.5	48.7	50.3	50.9	51.4	52.0	52.7
8. Collective consumption	4.1	6.6	8.0	9.7	11.6	12.1	12.5	13.3	14.3	14.9	15.0	15.3	15.8	16.7	16.8	17.3	17.8	18.3
9. Social transfers in kind	7.4	12.4	13.6	17.3	22.1	23.3	24.4	25.6	27.7	28.9	29.7	31.2	32.9	33.6	34.2	34.1	34.2	34.4
10. Compensation of employees	8.3	13.2	14.6	17.4	20.9	21.8	22.5	23.5	24.9	25.8	26.4	27.4	28.6	29.1	29.2	29.4	29.8	30.1
11. Intermediate consumption	3.9	6.5	8.0	10.2	13.7	14.4	15.4	16.5	18.3	19.6	20.5	21.4	22.5	23.4	23.9	24.2	24.8	25.3
12. Social transfers other than in kind	7.9	13.1	21.0	21.3	25.2	25.9	26.5	27.1	28.4	31.2	32.7	33.9	36.1	38.4	40.3	41.8	43.2	44.2
13. Social transfers in kind via market producers	0.5	1.0	1.4	2.1	3.2	3.4	3.7	3.9	4.3	4.6	4.8	5.1	5.3	5.5	5.7	5.7	5.9	6.0
14. Interest	1.0	1.2	3.8	3.7	2.7	2.7	2.6	2.7	2.7	2.4	2.5	2.7	2.8	2.6	2.5	2.4	2.4	2.4
15. Subsidies	1.7	2.5	2.6	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.7	2.7	2.7	2.8	2.7	2.6	2.6
16. Other current expenditure	0.8	1.5	2.4	3.4	3.9	4.2	4.4	4.5	4.8	5.1	5.3	5.6	5.7	6.1	6.1	5.9	5.7	5.7
17. Total current expenditure	24.1	39.0	53.7	60.1	71.5	74.5	77.3	80.4	85.9	91.2	94.9	98.9	103.6	107.9	110.5	112.2	114.4	116.4
18. Gross saving	4.7	9.3	0.5	14.1	9.5	10.1	12.3	15.9	14.8	2.7	1.9	5.5	3.6	2.9	1.6	1.5	2.6	3.7
19. Capital transfers received	0.1	0.1	0.2	0.5	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7	0.8	0.7	0.7	0.8	0.8
20. Total revenue	28.9	48.4	54.3	74.8	81.6	85.3	90.2	96.9	101.6	94.6	97.6	105.0	107.9	111.6	112.7	114.5	117.8	120.9
21. Gross fixed capital formation	2.5	4.1	3.7	4.8	6.2	6.0	5.8	6.5	7.0	7.2	6.9	7.5	8.0	8.4	8.4	8.2	8.3	8.5
22. Other capital expenditure	0.3	0.5	2.8	0.5	0.4	0.5	0.3	0.4	0.6	0.8	0.7	0.7	0.6	0.5	0.7	0.7	0.8	1.0
23. Total expenditure	26.9	43.6	60.2	65.4	78.1	81.0	83.4	87.3	93.5	99.1	102.5	107.0	112.2	116.7	119.5	121.1	123.4	125.9
24. Tax burden	23.2	39.7	44.2	62.7	66.5	69.5	73.0	77.7	80.0	74.3	76.6	83.0	85.5	89.0	90.3	92.0	94.5	97.1
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	-5.1	-6.8	-6.6	-5.7	-5.0

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	2017
1. Taxes on production and imports	14.0	14.7	13.6	13.4	13.2	13.3	13.2	12.7	12.4	12.9	12.9	13.8	14.1	14.5	14.4	14.2	14.3	14.2
2. Current taxes on income and wealth	16.2	17.0	16.8	20.5	17.0	16.9	16.8	17.0	16.8	15.5	15.4	15.9	15.6	16.2	16.5	16.7	16.7	16.8
3. Social contributions	11.1	12.5	14.3	11.8	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.8	12.8	12.8	13.1	13.2
4. Of which actual social contributions	9.4	11.7	14.1	11.7	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.8	12.8	12.8	13.1	13.2
5. Other current revenue, including sales	7.9	8.8	10.2	8.9	9.5	9.6	10.0	10.3	11.1	11.2	11.1	11.1	11.2	11.2	10.9	10.8	10.9	11.0
6. Total current revenue	49.3	53.0	54.9	54.5	51.1	51.5	51.9	51.6	52.0	51.9	51.8	53.0	53.7	54.6	54.6	54.5	55.1	55.2
7. Government consumption expenditure	19.7	20.9	21.9	19.8	21.3	21.5	21.4	20.9	21.7	24.2	23.9	23.6	24.4	24.8	24.8	24.6	24.5	24.2
8. Collective consumption	7.1	7.3	8.1	7.1	7.3	7.3	7.3	7.1	7.4	8.2	8.0	7.8	7.9	8.2	8.2	8.3	8.4	8.4
9. Social transfers in kind	12.7	13.7	13.8	12.7	13.9	14.2	14.1	13.7	14.3	16.0	15.9	15.9	16.5	16.6	16.6	16.3	16.1	15.8
10. Compensation of employees	14.2	14.5	14.8	12.8	13.2	13.3	13.1	12.6	12.9	14.3	14.1	13.9	14.3	14.4	14.2	14.1	14.0	13.9
11. Intermediate consumption	6.6	7.1	8.1	7.5	8.6	8.8	8.9	8.9	9.4	10.8	11.0	10.9	11.3	11.6	11.6	11.6	11.7	11.6
12. Social transfers other than in kind	13.6	14.4	21.3	15.7	15.9	15.8	15.3	14.5	14.7	17.3	17.5	17.2	18.1	19.0	19.6	20.0	20.3	20.3
13. Social transfers in kind via market producers	0.9	1.1	1.4	1.6	2.0	2.1	2.1	2.1	2.2	2.5	2.5	2.6	2.6	2.7	2.8	2.8	2.8	2.8
14. Interest	1.7	1.4	3.8	2.7	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.1
15. Subsidies	3.0	2.7	2.7	1.5	1.3	1.3	1.3	1.2	1.3	1.4	1.4	1.4	1.4	1.3	1.4	1.3	1.2	1.2
16. Other current expenditure	1.3	1.7	2.4	2.5	2.5	2.6	2.6	2.4	2.5	2.8	2.9	2.8	2.8	3.0	3.0	2.8	2.7	2.6
17. Total current expenditure	41.3	42.8	54.5	44.1	45.1	45.3	44.8	43.1	44.4	50.4	50.7	50.2	51.9	53.2	53.8	53.8	53.8	53.5
18. Gross saving	8.0	10.2	0.5	10.4	6.0	6.2	7.1	8.5	7.6	1.5	1.0	2.8	1.8	1.4	0.8	0.7	1.2	1.7
19. Capital transfers received	0.2	0.2	0.2	0.4	0.4	0.4	0.4	0.3	0.5	0.3	0.4	0.3	0.3	0.4	0.3	0.4	0.4	0.4
20. Total revenue	49.6	53.2	55.1	54.9	51.5	51.9	52.3	51.9	52.4	52.2	52.1	53.3	54.0	55.0	54.9	54.9	55.4	55.6
21. Gross fixed capital formation	4.4	4.5	3.7	3.5	3.9	3.7	3.4	3.5	3.6	4.0	3.7	3.8	4.0	4.1	4.1	3.9	3.9	3.9
22. Other capital expenditure	0.5	0.5	2.9	0.4	0.3	0.3	0.2	0.2	0.3	0.4	0.4	0.3	0.3	0.2	0.3	0.3	0.4	0.5
23. Total expenditure	46.2	47.9	61.1	48.0	49.3	49.3	48.3	46.8	48.3	54.8	54.8	54.4	56.1	57.6	58.3	58.1	58.1	57.9
24. Tax burden	39.8	43.6	44.9	46.0	42.0	42.3	42.3	41.6	41.3	41.1	40.9	42.2	42.8	43.9	44.0	44.1	44.5	44.6
25. Net lending (+) or net borrowing (-)	3.4	5.3	-5.9	6.9	2.2	2.6	3.9	5.1	4.2	-2.5	-2.6	-1.0	-2.1	-2.5	-3.3	-3.2	-2.7	-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	2017
1. Taxes on production and imports	10.1	1.2	4.2	3.8	1.4	4.3	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	4.2	0.7	0.6	2.0	1.7
2. Current taxes on income and wealth	13.2	10.2	9.4	23.1	4.0	3.3	4.1	9.7	2.5	-13.8	2.9	8.0	-0.1	5.6	2.5	3.1	2.1	3.1
3. Social contributions	7.1	18.5	1.3	1.0	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	1.8	4.3	3.0
4. Of which actual social contributions	6.8	19.2	1.3	1.2	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	1.8	4.3	3.0
5. Other current revenue, including sales	10.0	15.7	14.5	17.9	7.7	4.6	9.0	11.7	11.6	-6.0	3.2	5.2	2.2	0.9	-0.6	0.0	3.4	2.7
6. Total current revenue	10.4	10.2	6.7	11.9	3.9	4.5	5.8	7.5	4.6	-6.7	3.1	7.7	2.8	3.3	1.2	1.5	2.8	2.7
7. Government consumption expenditure	8.9	13.8	6.2	4.7	5.1	4.9	4.5	5.4	7.8	4.4	2.0	4.0	4.7	3.3	1.2	0.9	1.2	1.4
8. Collective consumption	5.7	14.7	4.6	2.6	3.5	3.7	4.0	6.1	7.2	4.6	0.9	1.5	3.6	5.5	0.4	3.0	3.0	3.0
9. Social transfers in kind	10.6	13.4	7.1	6.0	5.9	5.5	4.8	5.0	8.2	4.3	2.5	5.3	5.3	2.3	1.5	-0.1	0.3	0.6
10. Compensation of employees	8.4	11.5	5.0	4.5	4.2	4.5	3.2	4.0	6.3	3.4	2.5	3.8	4.1	2.0	0.2	0.7	1.3	1.2
11. Intermediate consumption	10.6	15.5	7.3	5.9	6.5	5.5	6.6	7.6	10.5	7.1	5.0	4.3	5.0	4.3	1.8	1.5	2.4	2.1
12. Social transfers other than in kind	10.5	15.9	0.7	-1.4	3.6	2.8	2.2	2.4	5.0	9.9	4.7	3.5	6.6	6.5	4.8	3.7	3.3	2.4
13. Social transfers in kind via market producers	14.1	17.5	17.2	8.3	9.2	7.0	7.1	5.8	11.7	6.2	3.8	6.0	4.2	4.2	3.5	1.0	2.0	3.0
14. Interest	1.4	3.6	3.6	0.5	-2.5	-1.2	-2.7	2.7	2.4	-11.0	3.4	9.9	3.5	-9.9	-0.9	-5.0	0.0	0.0
15. Subsidies	7.7	10.5	-1.2	2.4	0.0	2.9	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	3.3	-3.0	-2.0	-1.4
16. Other current expenditure 1)	0.1	0.1	0.6	-0.1	-0.1	0.1	0.0	-0.1	0.1	0.4	0.0	0.0	0.0	0.2	0.0	-0.1	-0.2	-0.1
17. Total current expenditure	9.3	13.5	4.7	2.3	4.1	4.1	3.7	4.1	6.9	6.1	4.1	4.1	4.8	4.1	2.4	1.6	1.9	1.8
18. Gross saving 1)	0.6	-0.8	1.1	4.4	-0.1	0.2	0.9	1.4	-0.9	-6.1	-0.5	1.8	-1.0	-0.4	-0.7	0.0	0.5	0.5
19. Capital transfers received	-51.0	25.6	4.0	15.2	10.7	0.9	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-21.9	11.1	5.4	5.6
20. Total revenue	10.1	10.2	6.7	11.9	3.9	4.4	5.8	7.4	4.8	-6.9	3.2	7.6	2.8	3.4	1.0	1.6	2.9	2.7
21. Gross fixed capital formation	6.9	20.0	-2.9	-3.2	6.3	-3.1	-2.8	10.9	7.4	2.9	-4.1	8.9	6.3	5.5	-0.1	-2.3	1.3	2.4
22. Other capital expenditure 1)	0.1	0.1	1.0	-0.4	0.1	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	-0.1	0.1	0.0	0.0	0.1
23. Total expenditure	9.2	14.2	6.0	1.2	4.4	3.7	3.0	4.6	7.1	6.0	3.4	4.4	4.8	4.1	2.4	1.3	1.9	2.0
24. Tax burden	10.6	9.2	5.5	10.9	3.2	4.4	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	4.0	1.5	2.0	2.7	2.7
25. Net lending (+) or net borrowing (-)	0.5	-1.4	0.5	5.2	-0.2	0.4	1.3	1.2	-1.0	-6.7	-0.1	1.6	-1.1	-0.4	-0.8	0.1	0.5	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	2017
1. Net borrowing (% of GDP) 1)	5.9	-5.0	-4.1	-2.4	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.1	2.5	3.3	3.2	2.7	2.3
2. Interest payments (% of GDP)	3.8	2.6	2.0	1.8	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.1
3. Implicit interest rate 2)	7.4	6.4	5.1	4.6	4.1	3.9	3.9	4.0	4.3	3.8	3.3	3.1	3.0	2.4	2.3	2.0	1.8	1.8
4. Nominal GDP growth rate	8.6	6.0	2.7	2.2	4.6	3.7	5.0	8.1	3.8	-6.5	3.4	5.2	1.5	1.5	1.2	1.7	1.9	2.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.9	-5.0	-4.1	-2.4	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.1	2.5	3.3	3.2	2.7	2.3
6. Contribution of nominal GDP growth	-4.4	-2.4	-1.1	-0.9	-1.9	-1.5	-1.9	-2.9	-1.3	2.3	-1.4	-2.3	-0.7	-0.8	-0.7	-1.0	-1.1	-1.5
7. Stock-flow adjustment 3)	-2.5	5.9	4.4	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.0	0.9	1.1	1.0	0.5	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-7.5	-6.1	-4.3	-3.9	-4.2	-5.4	-6.5	-5.6	1.2	1.3	-0.4	0.7	1.3	2.1	2.0	1.5	1.2
9. Snow-ball effect	-0.6	0.2	1.0	0.9	-0.2	0.1	-0.4	-1.4	0.1	3.6	0.0	-0.9	0.7	0.5	0.6	0.2	0.0	-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	3.0	0.9	1.1	1.0	0.5	0.4
(% of GDP)																		
11. Change in gross debt 5)	-1.0	-1.5	-0.7	2.6	-0.1	-2.7	-1.8	-4.2	-1.3	9.0	5.4	1.4	4.4	2.7	3.8	3.2	2.0	1.1
12. Level of gross debt (end of year)	55.1	41.0	40.2	42.8	42.7	40.0	38.2	34.0	32.7	41.7	47.1	48.5	52.9	55.6	59.3	62.5	64.5	65.7

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 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	2017
1. Taxes on production and imports	:	:	:	:	:	:	1145.00	1202.00	1185.00	1140.00	1187	1232	1266	1285	1329	1360	1394	1446
2. Current taxes on income and wealth	:	:	:	:	:	:	1068.00	1162.00	1179.00	1060.00	1086	1141	1201	1238	1259	1299	1324	1369
3. Social contributions	:	:	:	:	:	:	1308.00	1364.00	1417.00	1415.00	1440	1483	1509	1535	1570	1595	1633	1682
4. Of which actual social contributions	:	:	:	:	:	:	1212.00	1264.00	1313.00	1307.00	1330	1371	1396	1420	1454	1478	1515	1561
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	534	541	555
6. Total current revenue	:	:	:	:	:	:	3923.00	4155.00	4240.00	4080.00	4192	4358	4487	4582	4680	4788	4892	5052
7. Government consumption expenditure	:	:	:	:	:	:	1760.00	1830.00	1925.00	2011.00	2039	2054	2066	2095	2131	2168	2212	2267
8. Collective consumption	:	:	:	:	:	:	680.00	703.00	740.00	769.00	775	779	782	791	797	810	824	843
9. Social transfers in kind	:	:	:	:	:	:	1080.00	1127.00	1185.00	1242.00	1265	1275	1284	1303	1334	1358	1388	1424
10. Compensation of employees	:	:	:	:	:	:	900.00	930.00	973.00	1010.00	1020	1024	1021	1033	1044	1062	1080	1100
11. Intermediate consumption	:	:	:	:	:	:	425.00	449.00	477.00	504.00	514	519	527	532	539	550	561	576
12. Social transfers other than in kind	:	:	:	:	:	:	1374.00	1418.00	1482.00	1582.00	1620	1640	1680	1720	1756	1791	1827	1879
13. Social transfers in kind via market producers	:	:	:	:	:	:	444.00	463.00	487.00	516.00	530	538	546	561	580	598	618	642
14. Interest	:	:	:	:	:	:	251.00	269.00	283.00	260.00	262	292	297	278	268	253	249	247
15. Subsidies	:	:	:	:	:	:	106.00	111.00	116.00	135.00	138	135	132	135	150	156	158	161
16. Other current expenditure	:	:	:	:	:	:	203.00	210.00	225.00	228.00	236	238	242	259	256	265	273	281
17. Total current expenditure	:	:	:	:	:	:	3702.00	3850.00	4043.00	4235.00	4320	4387	4445	4518	4592	4675	4765	4886
18. Gross saving	:	:	:	:	:	:	221.00	305.00	197.00	-154.00	-128	-28	42	64	88	113	127	166
19. Capital transfers received	:	:	:	:	:	:	43.00	43.00	37.00	44.00	37	43	43	50	49	49	50	52
20. Total revenue	:	:	:	:	:	:	3966.00	4198.00	4277.00	4124.00	4229	4401	4530	4632	4729	4836	4943	5104
21. Gross fixed capital formation	:	:	:	:	:	:	285.00	302.00	321.00	338.00	324	305	287	283	275	279	280	289
22. Other capital expenditure	:	:	:	:	:	:	112.00	106.00	121.00	133.00	174	117	157	125	123	93	90	90
23. Total expenditure	:	:	:	:	:	:	4099.00	4258.00	4485.00	4705.00	4818	4809	4889	4926	4990	5047	5134	5265
24. Tax burden	:	:	:	:	:	:	3454.00	3658.00	3707.00	3538.00	3629	3776	3890	3976	4075	4183	4281	4425
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-132.00	-60.00	-208.00	-581.00	-589	-408	-360	-294	-261	-210	-191	-161

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	2017
1. Taxes on production and imports	:	:	:	:	:	:	12.9	12.8	12.3	12.3	12.4	12.6	12.9	12.9	13.1	13.1	13.0	13.1
2. Current taxes on income and wealth	:	:	:	:	:	:	12.0	12.4	12.2	11.4	11.4	11.6	12.2	12.5	12.5	12.4	12.4	12.4
3. Social contributions	:	:	:	:	:	:	14.7	14.5	14.7	15.2	15.1	15.1	15.3	15.5	15.5	15.4	15.3	15.2
4. Of which actual social contributions	:	:	:	:	:	:	13.6	13.4	13.6	14.1	13.9	14.0	14.2	14.3	14.4	14.2	14.2	14.1
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	5.1	5.1	5.0
6. Total current revenue	:	:	:	:	:	:	44.1	44.2	44.0	43.9	43.9	44.5	45.6	46.1	46.3	46.1	45.8	45.7
7. Government consumption expenditure	:	:	:	:	:	:	19.8	19.5	20.0	21.6	21.4	21.0	21.0	21.1	21.1	20.9	20.7	20.5
8. Collective consumption	:	:	:	:	:	:	7.6	7.5	7.7	8.3	8.1	7.9	8.0	8.0	7.9	7.8	7.7	7.6
9. Social transfers in kind	:	:	:	:	:	:	12.1	12.0	12.3	13.4	13.2	13.0	13.1	13.1	13.2	13.1	13.0	12.9
10. Compensation of employees	:	:	:	:	:	:	10.1	9.9	10.1	10.9	10.7	10.4	10.4	10.4	10.3	10.2	10.1	10.0
11. Intermediate consumption	:	:	:	:	:	:	4.8	4.8	5.0	5.4	5.4	5.3	5.4	5.4	5.3	5.3	5.2	5.2
12. Social transfers other than in kind	:	:	:	:	:	:	15.4	15.1	15.4	17.0	17.0	16.7	17.1	17.3	17.4	17.3	17.1	17.0
13. Social transfers in kind via market producers	:	:	:	:	:	:	5.0	4.9	5.1	5.6	5.5	5.5	5.6	5.7	5.7	5.8	5.8	5.8
14. Interest	:	:	:	:	:	:	2.8	2.9	2.9	2.8	2.7	3.0	3.0	2.8	2.7	2.4	2.3	2.2
15. Subsidies	:	:	:	:	:	:	1.2	1.2	1.2	1.5	1.4	1.4	1.3	1.4	1.5	1.5	1.5	1.5
16. Other current expenditure	:	:	:	:	:	:	2.3	2.2	2.3	2.5	2.5	2.4	2.5	2.6	2.5	2.5	2.5	2.5
17. Total current expenditure	:	:	:	:	:	:	41.6	40.9	42.0	45.6	45.3	44.8	45.2	45.5	45.4	45.0	44.6	44.2
18. Gross saving	:	:	:	:	:	:	2.5	3.2	2.0	-1.7	-1.3	-0.3	0.4	0.6	0.9	1.1	1.2	1.5
19. Capital transfers received	:	:	:	:	:	:	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5
20. Total revenue	:	:	:	:	:	:	44.5	44.7	44.4	44.4	44.3	44.9	46.1	46.6	46.8	46.6	46.2	46.2
21. Gross fixed capital formation	:	:	:	:	:	:	3.2	3.2	3.3	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.6	2.6
22. Other capital expenditure	:	:	:	:	:	:	1.3	1.1	1.3	1.4	1.8	1.2	1.6	1.3	1.2	0.9	0.8	0.8
23. Total expenditure	:	:	:	:	:	:	46.0	45.3	46.6	50.7	50.5	49.1	49.7	49.6	49.4	48.6	48.0	47.6
24. Tax burden	:	:	:	:	:	:	38.8	38.9	38.5	38.1	38.0	38.5	39.6	40.0	40.3	40.3	40.0	40.0
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	-1.5	-0.6	-2.2	-6.3	-6.2	-4.2	-3.7	-3.0	-2.6	-2.0	-1.8	-1.5

Table 20C

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

EA-19	(EUR; annual percentage changes unless otherwise stated)																	
	1996	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	:	:	:	5.0	-1.4	-3.9	4.2	3.8	2.7	1.5	3.4	2.3	2.5	3.7
2. Current taxes on income and wealth	:	:	:	:	:	:	:	8.8	1.4	-10.1	2.4	5.1	5.2	3.1	1.7	3.2	1.9	3.4
3. Social contributions	:	:	:	:	:	:	:	4.3	3.9	-0.2	1.8	3.0	1.7	1.7	2.3	1.6	2.4	2.9
4. Of which actual social contributions	:	:	:	:	:	:	:	4.3	3.9	-0.5	1.8	3.1	1.8	1.7	2.4	1.7	2.5	3.1
5. Other current revenue, including sales	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	1.4	2.6
6. Total current revenue	:	:	:	:	:	:	:	5.9	2.0	-3.8	2.7	4.0	3.0	2.1	2.1	2.3	2.2	3.3
7. Government consumption expenditure	:	:	:	:	:	:	:	3.9	5.2	4.4	1.4	0.7	0.6	1.4	1.7	1.7	2.0	2.5
8. Collective consumption	:	:	:	:	:	:	:	3.3	5.4	3.9	0.7	0.5	0.4	1.2	0.8	1.6	1.7	2.3
9. Social transfers in kind	:	:	:	:	:	:	:	4.4	5.1	4.8	1.8	0.8	0.7	1.5	2.3	1.8	2.2	2.6
10. Compensation of employees	:	:	:	:	:	:	:	3.3	4.6	3.7	1.1	0.4	-0.3	1.2	1.1	1.6	1.7	1.9
11. Intermediate consumption	:	:	:	:	:	:	:	5.6	6.2	5.7	2.0	1.0	1.6	0.9	1.2	2.1	2.0	2.7
12. Social transfers other than in kind	:	:	:	:	:	:	:	3.2	4.5	6.8	2.4	1.3	2.4	2.4	2.1	2.0	2.0	2.8
13. Social transfers in kind via market producers	:	:	:	:	:	:	:	4.3	5.4	5.8	2.7	1.6	1.5	2.8	3.3	3.1	3.3	4.0
14. Interest	:	:	:	:	:	:	:	7.2	5.2	-8.1	1.0	11.4	1.6	-6.4	-3.5	-5.6	-1.4	-0.9
15. Subsidies	:	:	:	:	:	:	:	5.5	4.5	16.1	2.1	-2.5	-1.6	2.2	10.8	4.4	0.8	1.9
16. Other current expenditure 1)	:	:	:	:	:	:	:	-0.1	0.1	0.1	0.0	0.0	0.0	0.1	-0.1	0.0	0.0	0.0
17. Total current expenditure	:	:	:	:	:	:	:	4.0	5.0	4.7	2.0	1.5	1.3	1.6	1.6	1.8	1.9	2.5
18. Gross saving 1)	:	:	:	:	:	:	:	0.8	-1.2	-3.7	0.3	1.1	0.7	0.2	0.2	0.2	0.1	0.3
19. Capital transfers received	:	:	:	:	:	:	:	0.1	-13.9	17.0	-16.3	16.9	-0.2	16.6	-1.6	-0.3	3.4	2.1
20. Total revenue	:	:	:	:	:	:	:	5.8	1.9	-3.6	2.5	4.1	2.9	2.3	2.1	2.3	2.2	3.3
21. Gross fixed capital formation	:	:	:	:	:	:	:	6.2	6.1	5.4	-4.1	-5.8	-6.0	-1.4	-2.8	1.3	0.3	3.3
22. Other capital expenditure 1)	:	:	:	:	:	:	:	-0.1	0.1	0.2	0.4	-0.6	0.4	-0.3	0.0	-0.3	-0.1	0.0
23. Total expenditure	:	:	:	:	:	:	:	3.9	5.3	4.9	2.4	-0.2	1.7	0.7	1.3	1.1	1.7	2.5
24. Tax burden	:	:	:	:	:	:	:	5.9	1.3	-4.5	2.6	4.0	3.0	2.2	2.5	2.6	2.3	3.4
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	:	:	0.8	-1.5	-4.1	0.1	2.0	0.5	0.7	0.4	0.6	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	2017	
1. Net borrowing (% of GDP) 1)	:	:	:	:	:	:	1.5	0.6	2.2	6.3	6.2	4.2	3.7	3.0	2.6	2.0	1.8	1.5	
2. Interest payments (% of GDP)	:	:	:	:	:	:	2.8	2.9	2.9	2.8	2.7	3.0	3.0	2.8	2.7	2.4	2.3	2.2	
3. Implicit interest rate 2)	:	:	:	:	:	:	:	4.5	4.6	3.9	3.6	3.6	3.5	3.1	2.9	2.7	2.6	2.5	
4. Nominal GDP growth rate	5.3	4.6	3.5	2.9	4.3	3.6	5.2	5.6	2.5	-3.6	2.8	2.7	0.4	1.0	1.8	2.7	3.0	3.4	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	:	:	:	:	:	:	1.5	0.6	2.2	6.3	6.2	4.2	3.7	3.0	2.6	2.0	1.8	1.5	
6. Contribution of nominal GDP growth	:	:	:	:	:	:	:	-3.6	-1.6	2.5	-2.1	-2.2	-0.3	-0.9	-1.6	-2.5	-2.8	-3.0	
7. Stock-flow adjustment 3)	:	:	:	:	:	:	:	0.5	3.0	1.0	1.6	0.7	1.3	0.0	0.1	0.0	-0.1	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	:	:	:	:	:	:	-1.3	-2.2	-0.8	3.5	3.4	1.2	0.6	0.2	-0.1	-0.4	-0.5	-0.8	
9. Snow-ball effect	:	:	:	:	:	:	:	-0.7	1.4	5.3	0.6	0.8	2.7	1.9	1.0	0.0	-0.4	-0.8	
10. Stock-flow adjustment 3)	:	:	:	:	:	:	:	0.5	3.0	1.0	1.6	0.7	1.3	0.0	0.1	0.0	-0.1	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	:	:	:	:	:	:	-2.4	3.6	9.8	5.7	2.6	4.6	2.1	1.1	-0.5	-1.1	-1.6	
12. Level of gross debt (end of year)	:	:	:	:	:	:	67.3	64.9	68.5	78.3	84.0	86.7	91.3	93.4	94.5	94.0	92.9	91.3	

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 21A

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

Bulgaria

(Mrd BGN)

	2000	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	3.78	4.07	4.18	5.20	6.50	7.56	8.93	8.93	12.19	10.42	10.56	11.04	11.96	12.34	12.05	12.71	13.04	13.43
2. Current taxes on income and wealth	1.86	2.24	2.07	2.15	2.29	2.12	2.47	2.47	4.25	3.83	3.62	3.71	3.84	4.19	4.41	4.52	4.64	4.76
3. Social contributions	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.30	5.39	5.27	4.97	5.42	5.60	6.06	6.45	6.66	6.85	7.13
4. Of which actual social contributions	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.30	5.39	5.27	4.97	5.42	5.60	6.06	6.45	6.66	6.85	7.13
5. Other current revenue, including sales	2.68	3.51	3.47	2.88	3.36	3.52	3.10	3.10	5.56	5.40	4.48	4.58	5.01	5.82	5.25	5.35	5.48	5.63
6. Total current revenue	11.29	12.80	12.89	13.92	16.24	17.62	18.79	18.79	27.39	24.92	23.63	24.75	26.41	28.40	28.16	29.24	30.01	30.95
7. Government consumption expenditure	5.59	6.16	6.74	7.55	8.21	8.84	10.01	10.01	12.81	12.08	11.71	12.13	12.48	13.65	13.78	13.96	14.29	14.68
8. Collective consumption	3.13	3.17	3.43	3.81	4.27	4.74	5.32	5.32	6.48	6.21	5.88	6.00	6.21	6.96	6.73	6.85	7.07	7.30
9. Social transfers in kind	2.46	2.99	3.31	3.74	3.94	4.09	4.68	4.68	6.33	5.87	5.82	6.13	6.27	6.69	7.05	7.10	7.22	7.38
10. Compensation of employees	2.83	2.66	3.15	3.66	4.03	4.33	4.57	4.57	6.41	6.84	6.77	6.98	7.10	7.78	7.96	8.01	8.21	8.44
11. Intermediate consumption	2.26	2.19	2.75	2.95	3.28	3.84	3.80	3.80	5.01	4.25	4.24	4.41	4.41	4.67	4.58	4.71	4.78	4.88
12. Social transfers other than in kind	3.39	3.56	3.95	4.03	4.46	4.81	5.27	5.27	7.01	8.27	8.86	8.92	9.08	9.74	10.23	10.64	11.04	11.47
13. Social transfers in kind via market producers	0.12	0.85	0.50	0.58	0.56	0.54	0.60	0.60	1.11	1.15	1.22	1.47	1.53	1.62	1.88	1.93	1.97	2.02
14. Interest	1.14	1.29	0.75	0.80	0.76	0.73	0.69	0.69	0.61	0.53	0.52	0.58	0.66	0.61	0.72	0.85	0.91	0.96
15. Subsidies	0.28	0.29	0.29	0.36	0.39	0.35	0.37	0.37	0.80	0.81	0.85	0.73	0.73	1.07	1.12	1.12	1.15	1.18
16. Other current expenditure	0.25	0.39	0.46	0.39	0.52	0.78	0.57	0.57	1.91	3.11	0.87	1.24	1.48	1.78	1.29	1.32	1.35	1.38
17. Total current expenditure	10.26	11.22	11.86	12.76	13.99	15.37	15.87	15.87	22.86	24.96	23.32	24.33	24.99	27.27	27.79	28.59	29.41	30.32
18. Gross saving	1.03	1.58	1.02	1.17	2.25	2.25	2.92	2.92	4.53	-0.04	0.31	0.42	1.41	1.14	0.37	0.65	0.60	0.63
19. Capital transfers received	0.03	0.04	0.04	0.06	0.09	0.13	0.22	0.22	0.77	0.86	1.04	0.98	1.36	1.81	2.19	2.29	1.79	1.85
20. Total revenue	11.32	12.84	12.93	13.99	16.32	17.75	19.01	19.01	28.16	25.78	24.67	25.73	27.77	30.22	30.35	31.54	31.80	32.80
21. Gross fixed capital formation	1.09	1.20	1.16	1.19	1.41	1.73	2.23	2.23	4.06	3.62	3.43	2.76	2.80	3.32	4.36	4.67	4.11	4.22
22. Other capital expenditure	0.12	0.10	0.30	0.19	0.18	0.18	-0.06	-0.06	0.09	0.17	0.25	0.23	0.48	0.27	3.03	0.63	0.64	0.66
23. Total expenditure	11.47	12.52	13.32	14.13	15.58	17.28	18.05	18.05	27.01	28.74	27.00	27.32	28.27	30.86	35.18	33.90	34.17	35.20
24. Tax burden	8.64	9.33	9.46	11.11	12.96	14.22	15.91	15.91	22.36	19.82	19.45	20.46	21.80	22.68	23.42	24.43	25.08	25.89
25. Net lending (+) or net borrowing (-)	-0.15	0.32	-0.39	-0.14	0.74	0.47	0.97	0.97	1.16	-2.96	-2.33	-1.59	-0.51	-0.64	-4.83	-2.36	-2.36	-2.40

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.5	13.2	12.3	14.3	15.8	16.1	16.7	16.7	16.7	14.3	14.3	13.8	14.7	15.1	14.4	14.8	14.8	14.9
2. Current taxes on income and wealth	6.7	7.3	6.1	5.9	5.6	4.5	4.6	4.6	5.8	5.3	4.9	4.6	4.7	5.1	5.3	5.3	5.3	5.3
3. Social contributions	10.6	9.6	9.3	10.1	9.9	9.4	8.0	8.0	7.4	7.2	6.7	6.8	6.9	7.4	7.7	7.8	7.8	7.9
4. Of which actual social contributions	10.6	9.6	9.3	10.1	9.9	9.4	8.0	8.0	7.4	7.2	6.7	6.8	6.9	7.4	7.7	7.8	7.8	7.9
5. Other current revenue, including sales	9.6	11.4	10.2	7.9	8.2	7.5	5.8	5.8	7.6	7.4	6.1	5.7	6.1	7.1	6.3	6.2	6.2	6.2
6. Total current revenue	40.4	41.4	37.9	38.1	39.5	37.5	35.1	35.1	37.5	34.2	32.0	30.9	32.4	34.7	33.7	34.0	34.2	34.3
7. Government consumption expenditure	20.0	20.0	19.8	20.7	20.0	18.8	18.7	18.7	17.5	16.6	15.9	15.1	15.3	16.6	16.5	16.2	16.3	16.3
8. Collective consumption	11.2	10.3	10.1	10.4	10.4	10.1	9.9	9.9	8.9	8.5	8.0	7.5	7.6	8.5	8.1	8.0	8.1	8.1
9. Social transfers in kind	8.8	9.7	9.7	10.3	9.6	8.7	8.8	8.8	8.7	8.1	7.9	7.7	7.7	8.2	8.4	8.3	8.2	8.2
10. Compensation of employees	10.1	8.6	9.3	10.0	9.8	9.2	8.5	8.5	8.8	9.4	9.2	8.7	8.7	9.5	9.5	9.3	9.3	9.4
11. Intermediate consumption	8.1	7.1	8.1	8.1	8.0	8.2	7.1	7.1	6.9	5.8	5.7	5.5	5.4	5.7	5.5	5.5	5.4	5.4
12. Social transfers other than in kind	12.1	11.5	11.6	11.0	10.8	10.2	9.9	9.9	9.6	11.4	12.0	11.1	11.1	11.9	12.2	12.4	12.6	12.7
13. Social transfers in kind via market producers	0.4	2.7	1.5	1.6	1.4	1.2	1.1	1.1	1.5	1.6	1.7	1.8	1.9	2.0	2.3	2.2	2.2	2.2
14. Interest	4.1	4.2	2.2	2.2	1.8	1.6	1.3	1.3	0.8	0.7	0.7	0.7	0.8	0.7	0.9	1.0	1.0	1.1
15. Subsidies	1.0	0.9	0.8	1.0	0.9	0.7	0.7	0.7	1.1	1.1	1.2	0.9	0.9	1.3	1.3	1.3	1.3	1.3
16. Other current expenditure	0.9	1.2	1.4	1.1	1.3	1.7	1.1	1.1	2.6	4.3	1.2	1.5	1.8	2.2	1.5	1.5	1.5	1.5
17. Total current expenditure	36.8	36.3	34.9	34.9	34.0	32.7	29.7	29.7	31.3	34.3	31.6	30.4	30.6	33.3	33.2	33.3	33.5	33.6
18. Gross saving	3.7	5.1	3.0	3.2	5.5	4.8	5.5	5.5	6.2	-0.1	0.4	0.5	1.7	1.4	0.4	0.8	0.7	0.7
19. Capital transfers received	0.1	0.1	0.1	0.2	0.2	0.3	0.4	0.4	1.1	1.2	1.4	1.2	1.7	2.2	2.6	2.7	2.0	2.0
20. Total revenue	40.6	41.6	38.0	38.3	39.7	37.8	35.5	35.5	38.5	35.4	33.4	32.1	34.0	36.9	36.3	36.7	36.2	36.4
21. Gross fixed capital formation	3.9	3.9	3.4	3.3	3.4	3.7	4.2	4.2	5.5	5.0	4.7	3.4	3.4	4.1	5.2	5.4	4.7	4.7
22. Other capital expenditure	0.4	0.3	0.9	0.5	0.4	0.4	-0.1	-0.1	0.1	0.2	0.3	0.3	0.6	0.3	3.6	0.7	0.7	0.7
23. Total expenditure	41.1	40.5	39.2	38.7	37.9	36.8	33.7	33.7	36.9	39.5	36.6	34.1	34.7	37.6	42.1	39.5	38.9	39.0
24. Tax burden	30.9	30.2	27.8	30.4	31.5	30.3	29.7	29.7	30.6	27.2	26.4	25.5	26.7	27.7	28.0	28.4	28.5	28.7
25. Net lending (+) or net borrowing (-)	-0.5	1.1	-1.2	-0.4	1.8	1.0	1.8	1.8	1.6	-4.1	-3.2	-2.0	-0.6	-0.8	-5.8	-2.8	-2.7	-2.7

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	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	7.6	2.6	24.6	25.0	16.2	18.0	13.6	13.6	-14.5	1.4	4.5	8.3	3.2	-2.3	5.4	2.6	3.0
2. Current taxes on income and wealth	20.6	-7.9	4.0	6.5	-7.5	16.8	85.7	85.7	-9.7	-5.5	2.6	3.5	9.0	5.2	2.7	2.5	2.6
3. Social contributions	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	13.8	-2.2	-5.8	9.0	3.3	8.3	6.4	3.3	2.9	4.0
4. Of which actual social contributions	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	13.8	-2.2	-5.8	9.0	3.3	8.3	6.4	3.3	2.9	4.0
5. Other current revenue, including sales	30.9	-1.3	-17.0	16.8	4.6	-12.0	32.8	32.8	-3.0	-17.0	2.2	9.4	16.1	-9.7	1.9	2.4	2.7
6. Total current revenue	13.4	0.7	8.1	16.6	8.5	6.7	26.3	26.3	-9.0	-5.2	4.7	6.7	7.6	-0.9	3.9	2.6	3.1
7. Government consumption expenditure	10.4	9.3	12.1	8.7	7.7	13.2	10.8	10.8	-5.7	-3.1	3.6	2.9	9.4	1.0	1.3	2.4	2.7
8. Collective consumption	1.5	8.0	11.1	12.0	11.2	12.2	14.9	14.9	-4.2	-5.2	2.0	3.5	12.0	-3.3	1.8	3.2	3.2
9. Social transfers in kind	21.6	10.7	13.1	5.4	3.8	14.4	6.2	6.2	-7.2	-0.9	5.3	2.2	6.7	5.4	0.8	1.7	2.2
10. Compensation of employees	-6.0	18.7	16.0	10.1	7.4	5.6	17.4	17.4	6.7	-1.1	3.1	1.8	9.5	2.3	0.7	2.5	2.8
11. Intermediate consumption	-3.1	26.0	7.1	11.0	17.2	-0.9	19.3	19.3	-15.1	-0.2	4.1	-0.1	5.9	-1.8	2.9	1.4	2.0
12. Social transfers other than in kind	5.0	11.0	1.9	10.7	7.8	9.7	9.3	9.3	18.0	7.1	0.8	1.8	7.2	5.1	4.0	3.7	3.9
13. Social transfers in kind via market producers	602.6	-41.0	16.5	-4.6	-2.6	10.5	27.1	27.1	4.0	5.9	19.9	4.2	6.2	16.1	2.2	2.4	2.4
14. Interest	13.0	-41.8	5.9	-4.7	-3.7	-5.6	2.6	2.6	-13.1	-1.9	11.7	13.1	-6.8	17.9	18.0	6.4	5.3
15. Subsidies	3.9	-0.9	23.9	9.5	-10.6	7.4	33.8	33.8	1.3	5.2	-14.5	0.5	46.0	5.0	-0.1	2.5	2.7
16. Other current expenditure 1)	0.4	0.1	-0.3	0.2	0.4	-0.6	0.8	0.8	1.6	-3.1	0.4	0.3	0.4	-0.6	0.0	0.0	0.0
17. Total current expenditure	9.3	5.7	7.5	9.7	9.9	3.3	18.4	18.4	9.2	-6.6	4.3	2.7	9.1	1.9	2.9	2.9	3.1
18. Gross saving 1)	1.4	-2.1	0.2	2.3	-0.7	0.7	2.3	2.3	-6.2	0.5	0.1	1.2	-0.3	-0.9	0.3	-0.1	0.0
19. Capital transfers received	23.6	7.1	51.2	34.1	56.4	65.2	304.3	304.3	11.0	21.2	-5.9	38.5	33.5	20.9	4.5	-21.8	3.0
20. Total revenue	13.4	0.7	8.2	16.7	8.8	7.1	29.5	29.5	-8.5	-4.3	4.3	7.9	8.8	0.4	3.9	0.9	3.1
21. Gross fixed capital formation	9.7	-3.3	2.5	19.1	22.2	29.0	49.0	49.0	-10.9	-5.1	-19.7	1.5	18.8	31.1	7.3	-12.0	2.5
22. Other capital expenditure 1)	-0.1	0.6	-0.4	-0.1	-0.1	-0.5	2.9	2.9	0.1	0.1	0.0	0.3	-0.3	3.3	-2.9	0.0	0.0
23. Total expenditure	9.1	6.5	6.1	10.3	10.9	4.4	32.6	32.6	6.4	-6.1	1.2	3.5	9.1	14.0	-3.6	0.8	3.0
24. Tax burden	7.9	1.4	17.4	16.6	9.7	11.9	26.1	26.1	-11.3	-1.9	5.2	6.5	4.0	3.3	4.3	2.7	3.2
25. Net lending (+) or net borrowing (-)	1.6	-2.2	0.8	2.2	-0.8	0.8	-0.7	-0.7	-5.6	0.9	1.2	1.4	-0.2	-5.0	3.0	0.1	0.0

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	0.5	-1.1	1.2	0.4	-1.8	-1.0	-1.8	-1.8	-1.6	4.1	3.2	2.0	0.6	0.8	5.8	2.8	2.7	2.7
2. Interest payments (% of GDP)	4.1	4.2	2.2	2.2	1.8	1.6	1.3	1.3	0.8	0.7	0.7	0.7	0.8	0.7	0.9	1.0	1.0	1.1
3. Implicit interest rate 2)	6.1	6.5	3.8	4.6	4.8	5.0	5.5	5.5	5.9	5.6	5.2	5.1	5.4	4.3	4.9	3.8	3.3	3.3
4. Nominal GDP growth rate	12.6	10.6	10.0	7.5	12.6	14.2	14.0	14.0	14.3	-0.3	1.3	8.6	1.8	0.5	2.0	2.7	2.3	2.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	0.5	-1.1	1.2	0.4	-1.8	-1.0	-1.8	-1.8	-1.6	4.1	3.2	2.0	0.6	0.8	5.8	2.8	2.7	2.7
6. Contribution of nominal GDP growth	-8.5	-6.8	-5.9	-3.6	-4.9	-4.5	-3.3	-3.3	-2.0	0.0	-0.2	-1.2	-0.3	-0.1	-0.4	-0.7	-0.7	-0.9
7. Stock-flow adjustment 3)	3.1	1.4	-8.8	-4.5	-1.1	-3.7	-0.6	-0.6	0.4	-3.4	-1.2	-0.9	1.9	-0.4	3.6	2.8	-1.0	-0.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.6	-5.2	-1.1	-1.8	-3.6	-2.6	-3.1	-3.1	-2.4	3.3	2.4	1.3	-0.2	0.0	4.9	1.8	1.7	1.6
9. Snow-ball effect	-4.4	-2.6	-3.7	-1.4	-3.0	-2.9	-2.0	-2.0	-1.2	0.8	0.5	-0.5	0.5	0.7	0.5	0.3	0.3	0.2
10. Stock-flow adjustment 3)	3.1	1.4	-8.8	-4.5	-1.1	-3.7	-0.6	-0.6	0.4	-3.4	-1.2	-0.9	1.9	-0.4	3.6	2.8	-1.0	-0.9
(% of GDP)																		
11. Change in gross debt 5)	-4.9	-6.5	-13.6	-7.6	-7.7	-9.2	-5.7	-5.7	-3.2	0.7	1.8	-0.2	2.3	0.3	9.0	4.8	1.0	0.9
12. Level of gross debt (end of year)	71.2	64.7	51.1	43.5	35.8	26.6	20.9	20.9	13.0	13.7	15.5	15.3	17.6	18.0	27.0	31.8	32.8	33.6

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 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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	180	261	270	287	333	351	361	361	416	424	441	480	501	521	510	528	552	573
2. Current taxes on income and wealth	140	203	224	247	268	275	295	295	306	271	262	275	275	286	308	326	341	359
3. Social contributions	226	367	398	421	453	482	525	525	599	560	578	593	600	607	629	657	686	712
4. Of which actual social contributions	225	367	398	421	452	482	524	524	599	559	577	592	599	606	628	656	686	712
5. Other current revenue, including sales	69	115	122	132	142	142	150	150	176	186	187	215	221	230	230	243	249	256
6. Total current revenue	614	946	1014	1088	1195	1250	1331	1331	1497	1441	1467	1563	1597	1645	1677	1754	1828	1900
7. Government consumption expenditure	314	500	560	612	634	665	700	700	766	812	810	805	796	818	842	860	889	919
8. Collective consumption	156	257	277	307	308	335	357	357	388	404	402	379	367	380	388	398	411	422
9. Social transfers in kind	157	243	282	305	326	329	342	342	378	408	408	426	429	438	454	462	479	497
10. Compensation of employees	108	173	192	214	222	238	253	253	280	293	286	347	357	364	376	393	409	422
11. Intermediate consumption	93	140	162	184	184	189	205	205	222	230	227	276	254	265	269	272	279	286
12. Social transfers other than in kind	171	311	333	345	359	374	407	407	475	509	517	527	533	545	556	570	588	607
13. Social transfers in kind via market producers	75	127	145	153	163	170	174	174	199	219	222	124	130	133	140	142	146	150
14. Interest	16	24	29	29	33	35	36	36	40	49	53	53	58	55	56	54	54	55
15. Subsidies	40	64	56	68	59	55	61	61	64	76	79	91	91	96	99	116	121	126
16. Other current expenditure	18	26	29	27	44	54	59	59	74	75	81	84	87	91	92	94	97	100
17. Total current expenditure	521	867	947	1021	1065	1116	1195	1195	1354	1451	1465	1502	1510	1548	1588	1641	1694	1746
18. Gross saving	94	79	67	67	130	134	136	136	143	-10	2	60	87	97	89	112	134	153
19. Capital transfers received	8	7	4	92	10	11	21	21	30	54	57	54	40	41	53	79	39	42
20. Total revenue	622	952	1018	1180	1206	1261	1352	1352	1528	1494	1524	1616	1637	1686	1730	1833	1867	1942
21. Gross fixed capital formation	84	95	99	203	143	161	171	171	199	218	187	180	169	152	177	233	188	200
22. Other capital expenditure	213	127	140	134	80	86	65	65	59	42	47	44	118	37	47	45	45	48
23. Total expenditure	819	1089	1185	1359	1289	1362	1431	1431	1613	1711	1699	1727	1797	1737	1813	1919	1928	1994
24. Tax burden	546	831	892	956	1057	1114	1187	1187	1328	1260	1287	1354	1382	1424	1460	1524	1593	1659
25. Net lending (+) or net borrowing (-)	-196	-137	-168	-179	-83	-101	-79	-79	-85	-216	-175	-110	-160	-51	-83	-86	-61	-52

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	11.4	10.2	10.1	10.2	10.9	10.8	10.3	10.3	10.4	10.8	11.1	11.9	12.4	12.8	12.0	11.8	11.9	11.9
2. Current taxes on income and wealth	8.9	7.9	8.4	8.8	8.7	8.4	8.4	8.4	7.6	6.9	6.6	6.8	6.8	7.0	7.2	7.3	7.4	7.5
3. Social contributions	14.3	14.3	14.9	15.0	14.8	14.8	15.0	15.0	14.9	14.3	14.6	14.7	14.9	14.9	14.8	14.7	14.9	14.8
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	14.9	14.7	14.7	14.9	14.8
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	5.3	5.5	5.6	5.4	5.4	5.4	5.3
6. Total current revenue	38.9	36.9	37.9	38.8	39.1	38.4	38.0	38.0	37.3	36.7	37.1	38.9	39.5	40.3	39.4	39.2	39.6	39.5
7. Government consumption expenditure	19.9	19.5	20.9	21.8	20.7	20.4	20.0	20.0	19.1	20.7	20.5	20.0	19.7	20.1	19.8	19.2	19.3	19.1
8. Collective consumption	9.9	10.0	10.4	11.0	10.1	10.3	10.2	10.2	9.7	10.3	10.2	9.4	9.1	9.3	9.1	8.9	8.9	8.8
9. Social transfers in kind	10.0	9.5	10.6	10.9	10.7	10.1	9.8	9.8	9.4	10.4	10.3	10.6	10.6	10.7	10.7	10.3	10.4	10.3
10. Compensation of employees	6.8	6.7	7.2	7.6	7.3	7.3	7.2	7.2	7.0	7.5	7.2	8.6	8.8	8.9	8.8	8.8	8.9	8.8
11. Intermediate consumption	5.9	5.5	6.1	6.6	6.0	5.8	5.8	5.8	5.5	5.9	5.7	6.9	6.3	6.5	6.3	6.1	6.0	6.0
12. Social transfers other than in kind	10.8	12.1	12.4	12.3	11.8	11.5	11.6	11.6	11.8	13.0	13.1	13.1	13.2	13.4	13.0	12.7	12.7	12.6
13. Social transfers in kind via market producers	4.7	5.0	5.4	5.5	5.3	5.2	4.9	4.9	4.9	5.6	5.6	3.1	3.2	3.3	3.3	3.2	3.2	3.1
14. Interest	1.0	0.9	1.1	1.0	1.1	1.1	1.0	1.0	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.2	1.2	1.1
15. Subsidies	2.6	2.5	2.1	2.4	1.9	1.7	1.8	1.8	1.6	1.9	2.0	2.3	2.3	2.3	2.3	2.6	2.6	2.6
16. Other current expenditure	1.1	1.0	1.1	1.0	1.4	1.6	1.7	1.7	1.8	1.9	2.0	2.1	2.2	2.2	2.2	2.1	2.1	2.1
17. Total current expenditure	33.0	33.8	35.4	36.5	34.8	34.2	34.1	34.1	33.7	37.0	37.0	37.3	37.4	38.0	37.3	36.7	36.7	36.3
18. Gross saving	5.9	3.1	2.5	2.4	4.3	4.1	3.9	3.9	3.6	-0.3	0.1	1.5	2.2	2.4	2.1	2.5	2.9	3.2
19. Capital transfers received	0.5	0.3	0.1	3.3	0.3	0.3	0.6	0.6	0.8	1.4	1.4	1.3	1.0	1.0	1.2	1.8	0.8	0.9
20. Total revenue	39.4	37.2	38.0	42.1	39.4	38.7	38.5	38.5	38.1	38.1	38.6	40.2	40.5	41.3	40.6	41.0	40.4	40.4
21. Gross fixed capital formation	5.3	3.7	3.7	7.3	4.7	4.9	4.9	4.9	5.0	5.5	4.7	4.5	4.2	3.7	4.2	5.2	4.1	4.2
22. Other capital expenditure	13.5	5.0	5.2	4.8	2.6	2.6	1.9	1.9	1.5	1.1	1.2	1.1	2.9	0.9	1.1	1.0	1.0	1.0
23. Total expenditure	51.8	42.5	44.3	48.5	42.1	41.8	40.8	40.8	40.2	43.6	43.0	42.9	44.5	42.6	42.6	42.9	41.8	41.5
24. Tax burden	34.5	32.4	33.4	34.1	34.6	34.2	33.8	33.8	33.1	32.1	32.5	33.7	34.2	34.9	34.3	34.1	34.5	34.5
25. Net lending (+) or net borrowing (-)	-12.4	-5.3	-6.3	-6.4	-2.7	-3.1	-2.3	-2.3	-2.1	-5.5	-4.4	-2.7	-4.0	-1.3	-1.9	-1.9	-1.3	-1.1

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	13.5	4.4	3.4	6.5	16.1	5.4	2.9	2.9	3.0	1.9	3.9	9.1	4.3	4.0	-2.1	3.5	4.5	3.8
2. Current taxes on income and wealth	0.1	13.1	10.2	10.2	8.3	2.8	7.4	7.4	-7.4	-11.4	-3.4	5.0	0.0	4.2	7.6	5.7	4.7	5.2
3. Social contributions	14.2	7.2	8.5	5.9	7.4	6.5	8.8	8.8	3.9	-6.6	3.2	2.5	1.3	1.1	3.6	4.5	4.5	3.8
4. Of which actual social contributions	14.2	7.3	8.5	5.9	7.4	6.5	8.9	8.9	3.9	-6.7	3.3	2.5	1.3	1.1	3.7	4.5	4.5	3.8
5. Other current revenue, including sales	16.0	15.0	6.3	8.4	7.1	0.0	5.7	5.7	7.0	5.5	0.6	15.0	2.9	4.2	-0.1	5.6	2.5	2.7
6. Total current revenue	11.0	8.5	7.2	7.3	9.9	4.6	6.5	6.5	1.5	-3.8	1.8	6.5	2.2	3.0	2.0	4.6	4.2	3.9
7. Government consumption expenditure	11.2	8.1	12.0	9.3	3.7	4.8	5.3	5.3	4.6	6.0	-0.3	-0.5	-1.1	2.7	2.9	2.2	3.4	3.3
8. Collective consumption	9.9	7.3	8.0	10.7	0.4	8.8	6.6	6.6	5.0	4.1	-0.5	-5.7	-3.1	3.5	2.0	2.6	3.3	2.7
9. Social transfers in kind	12.5	9.0	16.2	7.8	7.0	1.0	4.0	4.0	4.3	8.0	0.0	4.5	0.6	2.0	3.8	1.8	3.5	3.9
10. Compensation of employees	17.6	11.8	10.8	11.9	3.7	7.1	6.1	6.1	4.1	4.7	-2.5	21.5	2.7	2.0	3.5	4.3	4.2	3.1
11. Intermediate consumption	-0.4	6.0	15.6	13.6	0.0	2.8	8.0	8.0	4.8	3.6	-1.5	21.6	-7.8	4.1	1.7	1.2	2.4	2.7
12. Social transfers other than in kind	17.3	6.3	6.8	3.8	4.1	4.2	8.7	8.7	4.1	7.1	1.7	1.9	1.2	2.1	2.0	2.6	3.2	3.1
13. Social transfers in kind via market producers	18.0	10.4	13.9	5.5	6.7	4.0	2.1	2.1	6.1	10.3	1.5	-44.2	4.7	2.6	4.8	1.8	2.5	3.0
14. Interest	29.1	31.2	23.9	-0.8	12.1	7.4	3.4	3.4	-2.3	21.3	7.8	0.8	9.1	-4.9	2.0	-3.5	0.2	1.0
15. Subsidies	-2.7	6.9	-12.5	20.4	-12.4	-7.3	11.6	11.6	2.8	18.9	3.7	15.3	0.0	5.1	3.9	16.6	4.3	4.2
16. Other current expenditure 1)	0.4	-0.1	0.1	-0.1	0.5	0.2	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.1	-0.1	-0.1	0.0	0.0
17. Total current expenditure	14.2	8.2	9.2	7.9	4.3	4.8	7.1	7.1	4.6	7.1	1.0	2.6	0.5	2.5	2.6	3.3	3.2	3.1
18. Gross saving 1)	-1.1	0.1	-0.6	-0.1	1.9	-0.1	-0.2	-0.2	-1.2	-3.8	0.3	1.4	0.7	0.2	-0.3	0.4	0.4	0.3
19. Capital transfers received	-59.3	86.2	-44.1	2347.9	-88.6	5.6	86.8	86.8	6.8	77.1	6.1	-6.1	-26.1	3.2	30.0	49.0	-51.0	9.0
20. Total revenue	10.1	8.8	6.8	15.9	2.2	4.6	7.2	7.2	1.6	-2.2	2.0	6.0	1.3	3.0	2.6	5.9	1.9	4.0
21. Gross fixed capital formation	0.5	-3.8	3.8	105.2	-29.7	12.5	6.1	6.1	13.9	9.2	-14.0	-3.7	-6.4	-10.1	16.8	31.6	-19.3	6.0
22. Other capital expenditure 1)	-10.1	2.6	0.3	-0.4	-2.2	0.0	-0.8	-0.8	-0.1	-0.4	0.1	-0.1	1.8	-2.0	0.2	-0.1	0.0	0.0
23. Total expenditure	-9.5	13.8	8.8	14.7	-5.2	5.7	5.0	5.0	5.3	6.1	-0.7	1.6	4.1	-3.4	4.4	5.9	0.5	3.4
24. Tax burden	10.4	7.7	7.3	7.2	10.6	5.4	6.5	6.5	0.8	-5.2	2.1	5.3	2.0	3.0	2.5	4.4	4.5	4.1
25. Net lending (+) or net borrowing (-)	9.4	-1.9	-0.9	-0.1	3.7	-0.4	0.9	0.9	-1.4	-3.4	1.1	1.7	-1.2	2.7	-0.7	0.0	0.6	0.2

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	3.5	5.3	6.3	6.4	2.7	3.1	2.3	2.3	2.1	5.5	4.4	2.7	4.0	1.3	1.9	1.9	1.3	1.1
2. Interest payments (% of GDP)	0.8	0.9	1.1	1.0	1.1	1.1	1.0	1.0	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.2	1.2	1.1
3. Implicit interest rate 2)	5.3	5.9	5.0	4.2	4.2	4.0	4.0	4.0	3.8	4.2	3.9	3.5	3.6	3.0	3.0	3.0	3.0	2.9
4. Nominal GDP growth rate	6.0	8.0	4.4	4.7	9.2	6.6	7.6	7.6	4.8	-2.3	0.8	1.7	0.5	0.9	4.5	5.0	3.2	4.1
(% 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	2.3	2.1	5.5	4.4	2.7	4.0	1.3	1.9	1.9	1.3	1.1
6. Contribution of nominal GDP growth	-0.9	-1.3	-1.0	-1.2	-2.4	-1.7	-2.0	-2.0	-1.3	0.7	-0.3	-0.7	-0.2	-0.4	-1.9	-2.0	-1.3	-1.6
7. Stock-flow adjustment 3)	-0.8	1.7	-2.2	-3.0	0.0	-1.8	-0.4	-0.4	0.0	-0.8	0.0	-0.3	1.0	-0.4	-2.4	-1.7	0.0	0.0
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	1.2	1.1	4.3	3.1	1.4	2.5	-0.1	0.6	0.7	0.2	-0.1
9. Snow-ball effect	-0.1	-0.3	0.1	-0.1	-1.3	-0.7	-1.0	-1.0	-0.3	1.9	1.1	0.7	1.2	1.0	-0.6	-0.8	-0.1	-0.5
10. Stock-flow adjustment 3)	-0.8	1.7	-2.2	-3.0	0.0	-1.8	-0.4	-0.4	0.0	-0.8	0.0	-0.3	1.0	-0.4	-2.4	-1.7	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	1.8	5.8	3.1	2.2	0.3	-0.4	-0.1	-0.1	0.9	5.4	4.1	1.8	4.7	0.5	-2.4	-1.8	0.1	-0.5
12. Level of gross debt (end of year)	17.0	22.8	25.9	28.1	28.5	28.0	27.9	27.9	28.7	34.1	38.2	39.9	44.7	45.2	42.7	41.0	41.0	40.5

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

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

3) Line 7 = line 10.

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

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

Table 23A

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

Denmark

(Mrd DKK)

	1975	1980	1985	1990	1995	2000	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	169	221	291	291	296	281	293	301	309	316	320	326	336	348
2. Current taxes on income and wealth	:	:	:	:	310	389	485	485	503	488	517	525	552	577	652	565	577	598
3. Social contributions	:	:	:	:	18	31	24	24	24	23	24	25	23	21	21	21	21	21
4. Of which actual social contributions	:	:	:	:	12	25	19	19	18	18	19	20	18	16	16	16	16	16
5. Other current revenue, including sales	:	:	:	:	71	80	120	120	139	131	140	147	144	141	133	123	123	120
6. Total current revenue	:	:	:	:	569	722	920	920	962	924	974	997	1028	1055	1125	1034	1056	1086
7. Government consumption expenditure	:	:	:	:	249	317	407	407	452	481	496	491	502	504	511	523	532	542
8. Collective consumption	:	:	:	:	79	103	126	126	140	147	149	146	151	149	149	154	159	165
9. Social transfers in kind	:	:	:	:	170	214	281	281	312	334	346	344	351	355	363	370	373	377
10. Compensation of employees	:	:	:	:	167	206	259	259	281	302	313	310	314	317	323	328	333	340
11. Intermediate consumption	:	:	:	:	74	100	136	136	154	166	171	170	178	178	180	179	182	181
12. Social transfers other than in kind	:	:	:	:	202	216	256	256	264	286	313	319	328	336	342	348	356	367
13. Social transfers in kind via market producers	:	:	:	:	13	16	25	25	29	29	30	30	30	29	30	30	31	31
14. Interest	:	:	:	:	61	50	30	30	26	33	34	36	34	33	30	30	25	25
15. Subsidies	:	:	:	:	23	26	30	30	32	37	37	39	41	41	42	41	39	39
16. Other current expenditure	:	:	:	:	33	44	55	55	58	63	62	62	68	68	66	67	64	65
17. Total current expenditure	:	:	:	:	572	658	791	791	843	915	960	966	993	1002	1013	1023	1031	1049
18. Gross saving	:	:	:	:	-4	64	129	129	119	9	15	31	35	53	113	11	25	38
19. Capital transfers received	:	:	:	:	1	3	2	2	4	2	3	7	2	-2	-2	5	2	3
20. Total revenue	:	:	:	:	569	724	922	922	965	925	977	1004	1030	1053	1123	1039	1058	1090
21. Gross fixed capital formation	:	:	:	:	30	37	49	49	54	54	60	61	72	70	75	74	72	73
22. Other capital expenditure	:	:	:	:	5	5	-2	-2	11	5	7	15	32	4	6	6	5	4
23. Total expenditure	:	:	:	:	607	699	838	838	908	974	1026	1042	1098	1077	1093	1103	1108	1126
24. Tax burden	:	:	:	:	493	639	799	799	824	791	832	850	882	908	986	909	932	966
25. Net lending (+) or net borrowing (-)	:	:	:	:	-38	25	84	84	57	-48	-49	-38	-67	-24	30	-65	-50	-36

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	16.3	16.7	17.3	17.3	16.5	16.4	16.3	16.4	16.6	16.8	16.6	16.5	16.4	16.4
2. Current taxes on income and wealth	:	:	:	:	29.9	29.3	28.8	28.8	28.0	28.5	28.7	28.6	29.6	30.6	33.9	28.6	28.2	28.2
3. Social contributions	:	:	:	:	1.7	2.4	1.4	1.4	1.3	1.4	1.4	1.3	1.2	1.1	1.1	1.0	1.0	1.0
4. Of which actual social contributions	:	:	:	:	1.1	1.9	1.1	1.1	1.0	1.0	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8
5. Other current revenue, including sales	:	:	:	:	6.9	6.1	7.1	7.1	7.7	7.6	7.8	8.0	7.7	7.5	6.9	6.2	6.0	5.6
6. Total current revenue	:	:	:	:	54.8	54.4	54.7	54.7	53.5	53.9	54.2	54.4	55.1	55.9	58.6	52.3	51.6	51.3
7. Government consumption expenditure	:	:	:	:	24.1	23.9	24.2	24.2	25.2	28.1	27.6	26.8	26.9	26.7	26.6	26.5	26.0	25.6
8. Collective consumption	:	:	:	:	7.6	7.7	7.5	7.5	7.8	8.6	8.3	8.0	8.1	7.9	7.7	7.8	7.8	7.8
9. Social transfers in kind	:	:	:	:	16.4	16.1	16.7	16.7	17.4	19.5	19.3	18.8	18.8	18.8	18.9	18.7	18.2	17.8
10. Compensation of employees	:	:	:	:	16.1	15.5	15.4	15.4	15.6	17.6	17.4	16.9	16.8	16.8	16.8	16.6	16.3	16.1
11. Intermediate consumption	:	:	:	:	7.1	7.5	8.1	8.1	8.6	9.7	9.5	9.3	9.5	9.4	9.4	9.1	8.9	8.6
12. Social transfers other than in kind	:	:	:	:	19.5	16.3	15.2	15.2	14.7	16.7	17.4	17.4	17.6	17.8	17.8	17.6	17.4	17.3
13. Social transfers in kind via market producers	:	:	:	:	1.3	1.2	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.5
14. Interest	:	:	:	:	5.8	3.7	1.8	1.8	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.5	1.2	1.2
15. Subsidies	:	:	:	:	2.2	2.0	1.8	1.8	1.8	2.2	2.0	2.1	2.2	2.2	2.2	2.1	1.9	1.8
16. Other current expenditure	:	:	:	:	3.2	3.3	3.3	3.3	3.2	3.6	3.4	3.4	3.6	3.6	3.5	3.4	3.1	3.0
17. Total current expenditure	:	:	:	:	55.2	49.6	47.0	47.0	46.9	53.4	53.4	52.7	53.2	53.1	52.7	51.7	50.4	49.5
18. Gross saving	:	:	:	:	-0.3	4.8	7.7	7.7	6.6	0.5	0.8	1.7	1.9	2.8	5.9	0.5	1.2	1.8
19. Capital transfers received	:	:	:	:	0.1	0.2	0.1	0.1	0.2	0.1	0.2	0.4	0.1	-0.1	-0.1	0.2	0.1	0.2
20. Total revenue	:	:	:	:	54.9	54.6	54.8	54.8	53.7	54.0	54.3	54.8	55.2	55.8	58.4	52.5	51.7	51.4
21. Gross fixed capital formation	:	:	:	:	2.9	2.8	2.9	2.9	3.0	3.1	3.3	3.3	3.9	3.7	3.9	3.7	3.5	3.4
22. Other capital expenditure	:	:	:	:	0.5	0.3	-0.1	-0.1	0.6	0.3	0.4	0.8	1.7	0.2	0.3	0.3	0.2	0.2
23. Total expenditure	:	:	:	:	58.5	52.7	49.8	49.8	50.5	56.8	57.1	56.8	58.8	57.1	56.9	55.8	54.1	53.1
24. Tax burden	:	:	:	:	47.6	48.1	47.5	47.5	45.8	46.2	46.3	46.3	47.3	48.1	51.3	46.0	45.5	45.6
25. Net lending (+) or net borrowing (-)	:	:	:	:	-3.6	1.9	5.0	5.0	3.2	-2.8	-2.7	-2.1	-3.6	-1.3	1.5	-3.3	-2.5	-1.7

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	:	0.1	5.5	5.5	-2.3	-5.1	4.2	2.6	2.8	2.1	1.2	1.9	3.2	3.4
2. Current taxes on income and wealth	:	:	:	:	:	7.2	1.0	1.0	1.0	-2.9	5.8	1.6	5.1	4.6	12.9	-13.4	2.1	3.8
3. Social contributions	:	:	:	:	:	12.4	-0.1	-0.1	-1.2	-2.0	4.6	1.6	-7.1	-9.0	-1.1	-0.1	-0.2	0.0
4. Of which actual social contributions	:	:	:	:	:	15.9	-0.9	-0.9	-0.5	-2.3	6.6	3.4	-7.7	-10.3	-0.6	-0.1	-0.2	0.0
5. Other current revenue, including sales	:	:	:	:	:	7.6	10.1	10.1	13.7	-5.7	6.9	4.9	-1.8	-2.5	-5.6	-7.5	-0.1	-2.5
6. Total current revenue	:	:	:	:	:	5.2	3.5	3.5	1.5	-3.9	5.4	2.4	3.1	2.6	6.7	-8.1	2.1	2.9
7. Government consumption expenditure	:	:	:	:	:	4.7	4.8	4.8	6.8	6.4	3.0	-1.0	2.3	0.4	1.4	2.4	1.7	1.8
8. Collective consumption	:	:	:	:	:	4.3	4.5	4.5	7.2	5.2	1.3	-1.8	3.0	-1.2	-0.3	3.5	3.5	3.5
9. Social transfers in kind	:	:	:	:	:	4.9	4.9	4.9	6.7	6.9	3.8	-0.6	2.0	1.1	2.1	2.0	1.0	1.1
10. Compensation of employees	:	:	:	:	:	3.1	4.3	4.3	5.3	7.3	3.9	-1.0	1.3	0.8	2.0	1.6	1.6	2.1
11. Intermediate consumption	:	:	:	:	:	7.2	5.4	5.4	10.6	7.8	2.7	-0.3	4.6	0.1	1.0	-0.4	1.7	-0.4
12. Social transfers other than in kind	:	:	:	:	:	3.0	-0.3	-0.3	2.4	8.3	9.5	1.9	3.0	2.3	1.9	1.9	2.1	3.2
13. Social transfers in kind via market producers	:	:	:	:	:	4.6	8.8	8.8	6.3	2.2	3.0	-0.9	0.4	-2.4	1.5	1.9	1.4	1.2
14. Interest	:	:	:	:	:	-3.6	-7.6	-7.6	-8.2	27.8	4.2	5.8	-5.8	-4.5	-9.2	-0.7	-15.0	0.0
15. Subsidies	:	:	:	:	:	-5.3	0.7	0.7	-3.2	16.3	-0.5	6.2	5.0	0.5	1.8	-3.0	-3.0	-0.5
16. Other current expenditure 1)	:	:	:	:	:	-0.1	0.0	0.0	-0.1	0.4	-0.2	-0.1	0.3	0.0	-0.2	-0.1	-0.2	-0.1
17. Total current expenditure	:	:	:	:	:	2.9	2.6	2.6	4.2	8.5	4.9	0.6	2.9	0.9	1.0	1.1	0.8	1.7
18. Gross saving 1)	:	:	:	:	:	1.0	0.2	0.2	-1.3	-6.1	0.3	0.9	0.2	0.9	3.1	-5.3	0.7	0.5
19. Capital transfers received	:	:	:	:	:	40.9	0.6	0.6	51.9	-56.3	93.0	129.8	-69.5	-194.8	19.3	-290.0	-60.3	90.0
20. Total revenue	:	:	:	:	:	5.3	3.5	3.5	1.7	-4.1	5.6	2.8	2.6	2.2	6.6	-7.5	1.9	3.0
21. Gross fixed capital formation	:	:	:	:	:	8.2	14.2	14.2	2.2	-0.2	10.5	3.0	17.3	-2.1	6.2	-0.9	-2.8	1.4
22. Other capital expenditure 1)	:	:	:	:	:	0.0	0.0	0.0	0.6	-0.3	0.1	0.4	0.9	-1.5	0.1	0.0	0.0	0.0
23. Total expenditure	:	:	:	:	:	3.3	3.1	3.1	5.3	7.2	5.4	1.5	5.3	-1.9	1.5	0.9	0.5	1.6
24. Tax burden	:	:	:	:	:	5.0	2.6	2.6	-0.1	-3.9	5.2	2.1	3.9	2.9	8.7	-7.8	2.4	3.7
25. Net lending (+) or net borrowing (-)	:	:	:	:	:	1.0	0.0	0.0	-1.8	-6.0	0.1	0.7	-1.5	2.3	2.8	-4.8	0.8	0.7

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	3.6	-1.1	0.0	0.1	-2.1	-5.0	-5.0	-5.0	-3.2	2.8	2.7	2.1	3.6	1.3	-1.5	3.3	2.5	1.7
2. Interest payments (% of GDP)	5.8	3.4	3.1	2.8	2.5	2.1	1.8	1.8	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.5	1.2	1.2
3. Implicit interest rate 2)	:	6.7	6.6	5.7	5.7	4.9	5.1	5.1	5.4	5.5	5.0	4.7	4.0	3.9	3.5	3.4	3.2	3.1
4. Nominal GDP growth rate	4.3	3.4	2.8	1.9	4.8	5.4	6.1	6.1	3.4	-4.6	4.9	1.9	1.8	1.1	1.9	3.0	3.5	3.5
(% 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	3.6	1.3	-1.5	3.3	2.5	1.7
6. Contribution of nominal GDP growth	:	-1.7	-1.3	-0.9	-2.1	-2.3	-2.1	-2.1	-0.9	1.6	-1.9	-0.8	-0.8	-0.5	-0.8	-1.3	-1.4	-1.3
7. Stock-flow adjustment 3)	:	-1.0	1.9	-2.2	2.2	0.4	1.3	1.3	10.1	2.5	1.7	2.3	-3.6	-1.3	2.4	-6.9	-2.0	-1.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-4.5	-3.1	-2.6	-4.6	-7.0	-6.8	-6.8	-4.6	0.9	0.8	0.1	1.8	-0.5	-3.1	1.8	1.2	0.5
9. Snow-ball effect	:	1.7	1.8	1.9	0.4	-0.2	-0.3	-0.3	0.6	3.5	0.0	1.2	1.0	1.3	0.7	0.2	-0.1	-0.1
10. Stock-flow adjustment 3)	:	-1.0	1.9	-2.2	2.2	0.4	1.3	1.3	10.1	2.5	1.7	2.3	-3.6	-1.3	2.4	-6.9	-2.0	-1.4
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	0.6	-2.9	-2.0	-6.8	-5.9	-5.9	6.0	7.0	2.5	3.5	-0.8	-0.5	0.1	-5.0	-0.9	-1.0
12. Level of gross debt (end of year)	:	48.5	49.1	46.2	44.2	37.4	31.5	31.5	33.4	40.4	42.9	46.4	45.6	45.0	45.1	40.2	39.3	38.3

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 24A

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

Croatia	(Mrd HRK)							
	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	58.9	58.1	60.6	62.5	61.4	63.8	65.2	67.1
2. Current taxes on income and wealth	20.9	20.6	20.2	20.9	20.1	19.0	19.1	20.6
3. Social contributions	38.7	38.6	37.8	37.1	38.7	39.8	40.8	42.1
4. Of which actual social contributions	38.7	38.6	37.8	37.1	38.7	39.8	40.8	42.1
5. Other current revenue, including sales	16.3	17.9	16.4	18.6	18.7	19.3	20.0	20.6
6. Total current revenue	134.9	135.2	135.1	139.1	138.9	141.9	145.1	150.5
7. Government consumption expenditure	66.1	67.1	66.6	66.4	66.1	65.5	66.7	68.4
8. Collective consumption	31.9	33.0	32.9	33.0	32.8	32.4	32.9	33.8
9. Social transfers in kind	34.2	34.1	33.8	33.4	33.3	33.2	33.8	34.6
10. Compensation of employees	40.0	41.3	40.5	39.8	38.7	39.1	39.7	40.7
11. Intermediate consumption	23.6	24.9	24.1	25.8	26.3	26.3	27.0	27.8
12. Social transfers other than in kind	45.3	47.4	46.5	45.0	47.2	47.8	48.5	49.1
13. Social transfers in kind via market producers	6.1	6.1	7.2	7.3	7.2	7.3	7.3	7.4
14. Interest	8.3	10.1	11.2	11.5	11.4	12.0	12.6	13.1
15. Subsidies	8.2	8.1	7.3	6.9	6.7	6.7	6.9	7.1
16. Other current expenditure	2.8	2.1	2.7	5.1	4.3	4.5	4.7	4.8
17. Total current expenditure	134.4	140.1	139.5	141.5	141.7	143.5	146.6	150.0
18. Gross saving	0.5	-4.9	-4.4	-2.4	-2.8	-1.7	-1.5	0.5
19. Capital transfers received	0.5	1.2	2.8	0.8	0.9	1.9	2.6	2.7
20. Total revenue	135.3	136.4	137.8	139.9	139.9	143.7	147.7	153.2
21. Gross fixed capital formation	10.7	11.7	11.7	12.3	12.0	12.0	12.5	12.9
22. Other capital expenditure	9.6	10.5	4.3	3.7	4.5	4.4	4.5	4.7
23. Total expenditure	154.7	162.2	155.5	157.6	158.3	160.0	163.6	167.6
24. Tax burden	118.5	117.2	118.6	120.0	119.7	122.0	124.6	129.3
25. Net lending (+) or net borrowing (-)	-19.4	-25.9	-17.7	-17.7	-18.4	-16.3	-15.9	-14.4

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	2017
1. Taxes on production and imports	18.0	17.5	18.3	19.0	18.7	19.1	19.1	19.0
2. Current taxes on income and wealth	6.4	6.2	6.1	6.3	6.1	5.7	5.6	5.9
3. Social contributions	11.8	11.6	11.5	11.3	11.8	12.0	11.9	11.9
4. Of which actual social contributions	11.8	11.6	11.5	11.3	11.8	12.0	11.9	11.9
5. Other current revenue, including sales	5.0	5.4	5.0	5.7	5.7	5.8	5.9	5.8
6. Total current revenue	41.1	40.6	40.9	42.2	42.3	42.6	42.5	42.7
7. Government consumption expenditure	20.2	20.2	20.2	20.2	20.1	19.7	19.5	19.4
8. Collective consumption	9.7	9.9	9.9	10.0	10.0	9.7	9.6	9.6
9. Social transfers in kind	10.4	10.3	10.2	10.1	10.1	10.0	9.9	9.8
10. Compensation of employees	12.2	12.4	12.2	12.1	11.8	11.7	11.6	11.5
11. Intermediate consumption	7.2	7.5	7.3	7.8	8.0	7.9	7.9	7.9
12. Social transfers other than in kind	13.8	14.3	14.1	13.7	14.4	14.3	14.2	13.9
13. Social transfers in kind via market producers	1.9	1.8	2.2	2.2	2.2	2.2	2.1	2.1
14. Interest	2.5	3.0	3.4	3.5	3.5	3.6	3.7	3.7
15. Subsidies	2.5	2.4	2.2	2.1	2.0	2.0	2.0	2.0
16. Other current expenditure	0.9	0.6	0.8	1.6	1.3	1.3	1.4	1.4
17. Total current expenditure	41.0	42.1	42.2	42.9	43.2	43.1	42.9	42.5
18. Gross saving	0.2	-1.5	-1.3	-0.7	-0.9	-0.5	-0.4	0.1
19. Capital transfers received	0.1	0.4	0.8	0.2	0.3	0.6	0.8	0.8
20. Total revenue	41.3	41.0	41.7	42.5	42.6	43.1	43.2	43.4
21. Gross fixed capital formation	3.3	3.5	3.5	3.7	3.7	3.6	3.7	3.6
22. Other capital expenditure	2.9	3.1	1.3	1.1	1.4	1.3	1.3	1.3
23. Total expenditure	47.2	48.8	47.1	47.8	48.2	48.0	47.9	47.5
24. Tax burden	36.1	35.2	35.9	36.4	36.5	36.6	36.5	36.7
25. Net lending (+) or net borrowing (-)	-5.9	-7.8	-5.3	-5.4	-5.6	-4.9	-4.7	-4.1

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	2017
1. Taxes on production and imports	-1.5	4.4	3.0	-1.6	3.8	2.2	2.9
2. Current taxes on income and wealth	-1.7	-1.8	3.2	-3.7	-5.6	0.9	7.9
3. Social contributions	-0.3	-2.0	-1.8	4.1	3.0	2.4	3.3
4. Of which actual social contributions	-0.3	-2.0	-1.8	4.1	3.0	2.4	3.3
5. Other current revenue, including sales	10.2	-8.6	13.7	0.5	3.0	3.6	3.1
6. Total current revenue	0.2	-0.1	3.0	-0.1	2.1	2.3	3.7
7. Government consumption expenditure	1.4	-0.6	-0.3	-0.5	-0.8	1.7	2.6
8. Collective consumption	3.3	-0.3	0.3	-0.7	-1.3	1.7	2.6
9. Social transfers in kind	-0.4	-1.0	-1.0	-0.3	-0.4	1.7	2.6
10. Compensation of employees	3.2	-2.1	-1.7	-2.8	1.1	1.5	2.6
11. Intermediate consumption	5.5	-3.5	7.1	2.0	0.1	2.5	3.2
12. Social transfers other than in kind	4.6	-1.9	-3.1	4.7	1.3	1.5	1.3
13. Social transfers in kind via market producers	0.1	18.5	1.5	-1.3	0.5	0.8	1.0
14. Interest	22.1	10.5	2.6	-0.9	5.0	4.9	4.4
15. Subsidies	-1.6	-9.6	-4.6	-3.6	-0.2	2.5	3.2
16. Other current expenditure 1)	-0.2	0.2	0.7	-0.2	0.0	0.1	0.0
17. Total current expenditure	4.3	-0.4	1.5	0.2	1.3	2.1	2.3
18. Gross saving 1)	-1.6	0.1	0.6	-0.1	0.3	0.1	0.6
19. Capital transfers received	159.1	130.4	-70.9	14.7	103.5	39.2	1.8
20. Total revenue	0.8	1.1	1.5	0.0	2.8	2.8	3.7
21. Gross fixed capital formation	8.5	0.4	5.0	-2.2	0.1	3.6	3.1
22. Other capital expenditure 1)	0.2	-1.8	-0.2	0.2	0.0	0.0	0.0
23. Total expenditure	4.9	-4.2	1.3	0.4	1.1	2.3	2.4
24. Tax burden	-1.1	1.2	1.2	-0.2	1.9	2.1	3.8
25. Net lending (+) or net borrowing (-)	-1.9	2.4	0.0	-0.2	0.7	0.2	0.6

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	2017
1. Net borrowing (% of GDP) 1)	5.9	7.8	5.3	5.4	5.6	4.9	4.7	4.1
2. Interest payments (% of GDP)	2.5	3.0	3.4	3.5	3.5	3.6	3.7	3.7
3. Implicit interest rate 2)	5.2	5.4	5.3	5.0	4.3	4.3	4.2	4.2
4. Nominal GDP growth rate	-0.9	1.4	-0.6	-0.3	-0.3	1.5	2.5	3.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.9	7.8	5.3	5.4	5.6	4.9	4.7	4.1
6. Contribution of nominal GDP growth	0.4	-0.8	0.4	0.2	0.3	-1.2	-2.2	-2.9
7. Stock-flow adjustment 3)	2.6	-0.3	-0.2	6.0	-1.5	0.4	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	3.4	4.7	2.0	1.9	2.1	1.3	1.0	0.4
9. Snow-ball effect	3.0	2.3	3.8	3.7	3.8	2.4	1.5	0.8
10. Stock-flow adjustment 3)	2.6	-0.3	-0.2	6.0	-1.5	0.4	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	9.0	6.7	5.5	11.5	4.4	4.1	2.5	1.2
12. Level of gross debt (end of year)	57.0	63.7	69.2	80.8	85.1	89.2	91.7	92.9

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

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

3) Line 7 = line 10.

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

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

Table 25A

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

Hungary	(Mrd HUF)																	
	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	1005	2350	2576	2965	3359	3452	3598	3598	4201	4300	4738	4881	5324	5548	5957	6182	6247	6481
2. Current taxes on income and wealth	492	1524	1723	1780	1851	1973	2211	2211	2793	2539	2128	1769	1947	1991	2141	2237	2194	2291
3. Social contributions	851	1971	2213	2383	2559	2781	2997	2997	3668	3412	3247	3686	3734	3907	4204	4446	4675	4918
4. Of which actual social contributions	847	1961	2202	2369	2539	2760	2975	2975	3645	3388	3222	3663	3713	3886	4180	4421	4650	4893
5. Other current revenue, including sales	349	715	734	800	1032	1031	1199	1199	1373	1499	1544	1503	1656	1910	1981	2051	1976	2029
6. Total current revenue	2696	6560	7245	7929	8801	9238	10005	10005	12035	11750	11657	11838	12661	13356	14283	14915	15091	15720
7. Government consumption expenditure	1333	3229	3796	4387	4634	4984	5338	5338	5802	5822	5855	5847	5756	5930	6502	6862	6947	7319
8. Collective consumption	632	1582	1818	2054	2139	2278	2449	2449	2769	2804	2859	2856	2815	2972	3292	3490	3509	3767
9. Social transfers in kind	701	1647	1977	2333	2495	2706	2890	2890	3034	3018	2996	2991	2941	2958	3210	3372	3438	3552
10. Compensation of employees	677	1690	2098	2487	2613	2773	2889	2889	3083	2958	2936	2867	2850	3028	3339	3537	3767	3974
11. Intermediate consumption	453	990	1114	1251	1328	1413	1553	1553	1884	1997	2063	2044	2080	2246	2537	2671	2480	2600
12. Social transfers other than in kind	867	1912	2281	2612	2884	3204	3554	3554	4215	4234	4238	4311	4347	4453	4491	4499	4514	4582
13. Social transfers in kind via market producers	139	388	461	521	614	711	845	845	729	738	688	728	648	673	665	713	734	763
14. Interest	509	721	696	766	913	916	935	935	1100	1185	1115	1172	1314	1363	1301	1181	1161	1163
15. Subsidies	125	262	299	278	330	298	340	340	300	249	293	348	397	398	438	458	475	499
16. Other current expenditure	63	257	331	341	481	566	671	671	672	710	689	763	770	997	1036	1196	1202	1252
17. Total current expenditure	2834	6220	7280	8256	9163	9880	10787	10787	11984	12071	12022	12234	12406	13158	13806	14254	14334	14833
18. Gross saving	-138	340	-35	-328	-362	-642	-783	-783	51	-321	-365	-395	255	199	477	660	757	887
19. Capital transfers received	18	78	84	82	88	138	218	218	171	353	524	620	593	786	960	943	467	479
20. Total revenue	2714	6638	7329	8011	8889	9376	10222	10222	12207	12103	12181	12458	13254	14143	15243	15858	15558	16198
21. Gross fixed capital formation	33	604	894	722	800	938	1244	1244	869	905	996	946	1072	1333	1771	1783	1550	1559
22. Other capital expenditure	350	439	696	394	261	314	443	443	338	332	387	817	439	400	478	591	423	553
23. Total expenditure	3216	7263	8870	9373	10224	11132	12475	12475	13191	13308	13405	13996	13916	14891	16055	16628	16307	16945
24. Tax burden	2347	5844	6512	7127	7787	8244	8842	8842	10711	10282	10131	10358	11029	11468	12331	12892	13144	13721
25. Net lending (+) or net borrowing (-)	-502	-624	-1541	-1362	-1335	-1756	-2252	-2252	-984	-1205	-1224	-1538	-662	-748	-812	-770	-749	-747

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	17.3	15.3	14.8	15.6	16.0	15.4	14.9	14.9	15.5	16.4	17.5	17.3	18.6	18.5	18.5	18.4	17.7	17.4
2. Current taxes on income and wealth	8.5	9.9	9.9	9.3	8.8	8.8	9.2	9.2	10.3	9.7	7.9	6.3	6.8	6.6	6.7	6.6	6.2	6.2
3. Social contributions	14.7	12.8	12.7	12.5	12.2	12.4	12.4	12.4	13.6	13.0	12.0	13.1	13.0	13.0	13.1	13.2	13.3	13.2
4. Of which actual social contributions	14.6	12.8	12.7	12.4	12.1	12.3	12.3	12.3	13.5	12.9	11.9	13.0	13.0	12.9	13.0	13.1	13.2	13.2
5. Other current revenue, including sales	6.0	4.6	4.2	4.2	4.9	4.6	5.0	5.0	5.1	5.7	5.7	5.3	5.8	6.4	6.2	6.1	5.6	5.5
6. Total current revenue	46.4	42.7	41.6	41.6	41.9	41.1	41.4	41.4	44.5	44.7	43.1	42.1	44.2	44.4	44.4	44.3	42.8	42.3
7. Government consumption expenditure	22.9	21.0	21.8	23.0	22.1	22.2	22.1	22.1	21.5	22.2	21.6	20.8	20.1	19.7	20.2	20.4	19.7	19.7
8. Collective consumption	10.9	10.3	10.4	10.8	10.2	10.1	10.1	10.1	10.2	10.7	10.6	10.2	9.8	9.9	10.2	10.4	10.0	10.1
9. Social transfers in kind	12.1	10.7	11.4	12.2	11.9	12.0	12.0	12.0	11.2	11.5	11.1	10.6	10.3	9.8	10.0	10.0	9.8	9.6
10. Compensation of employees	11.6	11.0	12.0	13.0	12.4	12.3	12.0	12.0	11.4	11.3	10.9	10.2	10.0	10.1	10.4	10.5	10.7	10.7
11. Intermediate consumption	7.8	6.4	6.4	6.6	6.3	6.3	6.4	6.4	7.0	7.6	7.6	7.3	7.3	7.5	7.9	7.9	7.0	7.0
12. Social transfers other than in kind	14.9	12.4	13.1	13.7	13.7	14.3	14.7	14.7	15.6	16.1	15.7	15.3	15.2	14.8	14.0	13.4	12.8	12.3
13. Social transfers in kind via market producers	2.4	2.5	2.6	2.7	2.9	3.2	3.5	3.5	2.7	2.8	2.5	2.6	2.3	2.2	2.1	2.1	2.1	2.1
14. Interest	8.8	4.7	4.0	4.0	4.3	4.1	3.9	3.9	4.1	4.5	4.1	4.2	4.6	4.5	4.0	3.5	3.3	3.1
15. Subsidies	2.2	1.7	1.7	1.5	1.6	1.3	1.4	1.4	1.1	0.9	1.1	1.2	1.4	1.3	1.4	1.4	1.3	1.3
16. Other current expenditure	1.1	1.7	1.9	1.8	2.3	2.5	2.8	2.8	2.5	2.7	2.5	2.7	2.7	3.3	3.2	3.6	3.4	3.4
17. Total current expenditure	48.8	40.5	41.8	43.3	43.6	44.0	44.7	44.7	44.3	46.0	44.4	43.5	43.3	43.8	42.9	42.3	40.7	39.9
18. Gross saving	-2.4	2.2	-0.2	-1.7	-1.7	-2.9	-3.2	-3.2	0.2	-1.2	-1.3	-1.4	0.9	0.7	1.5	2.0	2.1	2.4
19. Capital transfers received	0.3	0.5	0.5	0.4	0.4	0.6	0.9	0.9	0.6	1.3	1.9	2.2	2.1	2.6	3.0	2.8	1.3	1.3
20. Total revenue	46.7	43.2	42.1	42.0	42.3	41.7	42.3	42.3	45.1	46.1	45.0	44.3	46.3	47.0	47.4	47.1	44.2	43.6
21. Gross fixed capital formation	0.6	3.9	5.1	3.8	3.8	4.2	5.2	5.2	3.2	3.4	3.7	3.4	3.7	4.4	5.5	5.3	4.4	4.2
22. Other capital expenditure	6.0	2.9	4.0	2.1	1.2	1.4	1.8	1.8	1.2	1.3	1.4	2.9	1.5	1.3	1.5	1.8	1.2	1.5
23. Total expenditure	55.4	47.2	51.0	49.2	48.7	49.6	51.7	51.7	48.8	50.7	49.6	49.7	48.6	49.5	49.9	49.4	46.3	45.6
24. Tax burden	40.4	38.0	37.4	37.4	37.1	36.7	36.6	36.6	39.6	39.2	37.4	36.8	38.5	38.1	38.3	38.3	37.3	36.9
25. Net lending (+) or net borrowing (-)	-8.6	-4.1	-8.9	-7.1	-6.4	-7.8	-9.3	-9.3	-3.6	-4.6	-4.5	-5.5	-2.3	-2.5	-2.5	-2.3	-2.1	-2.0

Table 25C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	17.9	7.7	9.6	15.1	13.3	2.8	4.2	4.2	4.6	2.4	10.2	3.0	9.1	4.2	7.4	3.8	1.0	3.8
2. Current taxes on income and wealth	30.2	18.9	13.0	3.4	3.9	6.6	12.0	12.0	8.4	-9.1	-16.2	-16.9	10.1	2.2	7.6	4.4	-1.9	4.4
3. Social contributions	14.4	12.7	12.3	7.7	7.4	8.7	7.8	7.8	5.8	-7.0	-4.8	13.5	1.3	4.6	7.6	5.7	5.1	5.2
4. Of which actual social contributions	14.4	12.8	12.3	7.5	7.2	8.7	7.8	7.8	5.8	-7.0	-4.9	13.7	1.4	4.6	7.6	5.8	5.2	5.2
5. Other current revenue, including sales	37.2	17.0	2.7	9.0	29.0	-0.1	16.3	16.3	12.2	9.1	3.0	-2.7	10.2	15.4	3.7	3.5	-3.6	2.7
6. Total current revenue	21.5	12.6	10.5	9.4	11.0	5.0	8.3	8.3	6.6	-2.4	-0.8	1.6	6.9	5.5	6.9	4.4	1.2	4.2
7. Government consumption expenditure	15.4	15.1	17.5	15.6	5.6	7.5	7.1	7.1	8.8	0.3	0.6	-0.1	-1.6	3.0	9.6	5.5	1.2	5.3
8. Collective consumption	14.7	15.5	14.9	13.0	4.1	6.5	7.5	7.5	10.2	1.3	2.0	-0.1	-1.5	5.6	10.8	6.0	0.5	7.4
9. Social transfers in kind	16.0	14.7	20.1	18.0	7.0	8.4	6.8	6.8	7.6	-0.5	-0.7	-0.2	-1.6	0.6	8.5	5.0	2.0	3.3
10. Compensation of employees	12.2	19.4	24.1	18.6	5.0	6.1	4.2	4.2	5.5	-4.0	-0.7	-2.4	-0.6	6.3	10.3	5.9	6.5	5.5
11. Intermediate consumption	10.9	12.8	12.5	12.3	6.1	6.4	9.9	9.9	17.5	6.0	3.3	-0.9	1.8	8.0	13.0	5.3	-7.1	4.8
12. Social transfers other than in kind	8.6	14.2	19.3	14.5	10.4	11.1	11.0	11.0	8.9	0.4	0.1	1.7	0.8	2.4	0.9	0.2	0.3	1.5
13. Social transfers in kind via market producers	28.6	14.6	18.6	13.0	18.0	15.7	18.9	18.9	0.4	1.1	-6.7	5.8	-11.0	3.9	-1.2	7.3	3.0	3.8
14. Interest	26.5	2.7	-3.4	10.0	19.1	0.4	2.1	2.1	6.3	7.7	-5.9	5.1	12.1	3.7	-4.6	-9.2	-1.7	0.1
15. Subsidies	17.4	19.3	14.3	-7.0	18.7	-9.7	14.1	14.1	-15.4	-17.1	17.7	18.9	14.1	0.1	10.1	4.6	3.9	5.0
16. Other current expenditure 1)	0.2	0.0	0.2	-0.1	0.5	0.2	0.3	0.3	-0.3	0.2	-0.2	0.2	0.0	0.6	-0.1	0.3	-0.1	0.0
17. Total current expenditure	15.4	14.1	17.0	13.4	11.0	7.8	9.2	9.2	6.9	0.7	-0.4	1.8	1.4	6.1	4.9	3.2	0.6	3.5
18. Gross saving 1)	2.5	-0.6	-2.4	-1.5	0.0	-1.1	-0.4	-0.4	-0.1	-1.4	-0.1	-0.1	2.3	-0.2	0.8	0.5	0.2	0.2
19. Capital transfers received	81.1	42.6	6.9	-2.0	7.2	56.8	57.8	57.8	-21.3	106.0	48.3	18.3	-4.3	32.5	22.1	-1.8	-50.5	2.6
20. Total revenue	21.9	12.9	10.4	9.3	11.0	5.5	9.0	9.0	6.1	-0.8	0.6	2.3	6.4	6.7	7.8	4.0	-1.9	4.1
21. Gross fixed capital formation	310.0	27.2	48.2	-19.3	10.9	17.3	32.6	32.6	-20.1	4.2	10.0	-5.0	13.3	24.4	32.9	0.6	-13.1	0.6
22. Other capital expenditure 1)	-3.0	0.2	1.1	-1.9	-0.8	0.2	0.4	0.4	-0.7	0.0	0.2	1.5	-1.4	-0.2	0.2	0.3	-0.6	0.3
23. Total expenditure	12.6	15.6	22.1	5.7	9.1	8.9	12.1	12.1	3.1	0.9	0.7	4.4	-0.6	7.0	7.8	3.6	-1.9	3.9
24. Tax burden	19.2	12.2	11.4	9.5	9.3	5.9	7.2	7.2	6.0	-4.0	-1.5	2.2	6.5	4.0	7.5	4.5	2.0	4.4
25. Net lending (+) or net borrowing (-)	4.3	-1.0	-4.8	1.7	0.8	-1.5	-1.5	-1.5	1.4	-0.9	0.1	-0.9	3.2	-0.2	0.0	0.2	0.2	0.1

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	3.0	4.1	8.9	7.1	6.4	7.8	9.3	9.3	3.6	4.6	4.5	5.5	2.3	2.5	2.5	2.3	2.1	2.0
2. Interest payments (% of GDP)	5.3	4.7	4.0	4.0	4.3	4.1	3.9	3.9	4.1	4.5	4.1	4.2	4.6	4.5	4.0	3.5	3.3	3.1
3. Implicit interest rate 2)	10.1	9.8	8.8	8.0	8.3	7.4	6.9	6.9	6.6	6.1	5.4	5.4	5.8	6.1	5.6	4.8	4.5	4.4
4. Nominal GDP growth rate	14.5	15.5	13.3	9.5	10.2	6.9	7.5	7.5	5.9	-2.9	3.0	4.0	1.8	5.0	7.0	4.7	4.6	5.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.0	4.1	8.9	7.1	6.4	7.8	9.3	9.3	3.6	4.6	4.5	5.5	2.3	2.5	2.5	2.3	2.1	2.0
6. Contribution of nominal GDP growth	-7.6	-7.4	-6.1	-4.8	-5.3	-3.8	-4.2	-4.2	-3.6	2.1	-2.3	-3.1	-1.4	-3.7	-5.0	-3.4	-3.3	-3.8
7. Stock-flow adjustment 3)	-0.2	-0.1	0.5	0.2	-0.1	-2.1	-0.9	-0.9	6.0	-0.4	0.4	-2.2	-3.4	-0.3	1.9	0.8	-0.2	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-0.6	4.9	3.1	2.0	3.7	5.5	5.5	-0.4	0.1	0.4	1.3	-2.3	-2.0	-1.5	-1.2	-1.2	-1.1
9. Snow-ball effect	-2.3	-2.7	-2.1	-0.8	-1.0	0.3	-0.3	-0.3	0.4	6.6	1.8	1.1	3.2	0.8	-1.0	0.1	0.0	-0.7
10. Stock-flow adjustment 3)	-0.2	-0.1	0.5	0.2	-0.1	-2.1	-0.9	-0.9	6.0	-0.4	0.4	-2.2	-3.4	-0.3	1.9	0.8	-0.2	0.0
(% of GDP)																		
11. Change in gross debt 5)	-4.7	-3.4	3.3	2.6	0.9	2.0	4.2	4.2	6.0	6.3	2.6	0.2	-2.5	-1.5	-0.6	-0.3	-1.4	-1.8
12. Level of gross debt (end of year)	55.1	51.7	55.0	57.6	58.5	60.5	64.7	64.7	71.6	78.0	80.6	80.8	78.3	76.8	76.2	75.8	74.5	72.6

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 26A

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

Poland	(Mrd PLN)																	
	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	48.9	101.5	110.3	114.9	125.8	137.0	151.3	151.3	185.2	176.3	196.2	214.5	209.8	211.3	220.2	223.4	233.9	238.6
2. Current taxes on income and wealth	39.0	50.1	53.2	53.1	58.6	67.8	78.6	78.6	107.5	98.1	96.2	105.1	113.2	112.3	119.4	128.7	135.7	144.1
3. Social contributions	41.5	113.1	112.6	115.7	122.3	130.2	139.0	139.0	155.9	164.9	169.7	188.9	210.6	219.6	227.5	240.8	251.1	263.2
4. Of which actual social contributions	38.8	105.9	105.1	107.8	113.9	121.5	129.7	129.7	145.5	153.4	157.4	175.8	196.6	204.6	212.0	224.7	234.3	245.6
5. Other current revenue, including sales	20.4	48.6	51.8	51.0	50.5	57.7	63.4	63.4	66.7	68.8	69.8	71.5	78.5	76.3	79.4	79.8	81.5	84.9
6. Total current revenue	149.8	313.3	328.0	334.7	357.2	392.8	432.2	432.2	515.3	508.2	532.0	580.1	612.1	619.5	646.5	672.7	702.3	730.9
7. Government consumption expenditure	65.1	145.5	151.0	159.9	170.3	180.9	197.3	197.3	238.2	256.9	276.2	282.8	292.0	301.5	315.6	326.3	341.0	356.3
8. Collective consumption	38.3	66.9	68.8	75.2	79.9	84.1	91.5	91.5	111.9	119.0	128.5	129.5	133.2	137.9	146.6	148.6	155.3	162.3
9. Social transfers in kind	26.8	78.6	82.2	84.7	90.4	96.8	105.8	105.8	126.3	138.0	147.7	153.3	158.9	163.7	169.0	177.7	185.7	194.0
10. Compensation of employees	38.7	90.9	94.9	98.3	101.8	108.0	114.0	114.0	138.8	150.3	158.9	164.9	167.9	171.7	178.6	183.6	189.7	199.3
11. Intermediate consumption	24.2	53.8	55.9	57.7	60.4	60.9	66.3	66.3	80.1	82.1	92.8	91.5	95.1	98.4	105.4	109.0	110.4	115.9
12. Social transfers other than in kind	57.2	132.5	138.0	143.1	148.5	154.4	161.4	161.4	179.2	197.7	210.1	215.5	226.4	238.3	246.0	256.8	267.3	278.1
13. Social transfers in kind via market producers	5.9	14.1	14.6	15.8	18.3	17.5	21.2	21.2	24.7	27.6	27.8	28.0	30.5	32.1	32.8	34.1	35.5	37.3
14. Interest	19.4	24.3	23.4	25.1	25.2	24.3	25.3	25.3	27.2	33.6	36.0	39.6	43.2	41.4	33.5	31.3	30.9	30.7
15. Subsidies	3.6	5.4	4.8	4.7	8.4	7.9	9.4	9.4	13.1	12.3	12.8	11.6	11.2	10.9	10.9	11.4	11.1	11.8
16. Other current expenditure	3.8	3.2	8.6	9.1	11.7	21.4	26.0	26.0	32.5	30.2	31.2	34.0	37.6	38.6	36.3	41.9	41.3	44.3
17. Total current expenditure	152.8	324.3	340.1	353.7	374.3	394.5	423.6	423.6	495.5	533.8	569.5	585.1	612.0	631.3	643.5	668.1	686.2	717.3
18. Gross saving	-2.9	-11.0	-12.2	-19.0	-17.1	-1.7	8.7	8.7	19.8	-25.6	-37.6	-5.0	0.0	-11.7	3.0	4.5	16.1	13.6
19. Capital transfers received	0.2	-0.1	-0.1	0.3	0.7	5.7	5.5	5.5	5.7	7.9	18.5	27.0	21.3	16.0	21.2	22.4	20.2	27.1
20. Total revenue	150.0	313.2	327.9	335.0	357.9	398.5	437.7	437.7	521.0	516.0	550.4	607.1	633.4	635.6	667.7	695.1	722.5	758.0
21. Gross fixed capital formation	9.3	22.0	23.1	23.7	26.8	33.3	42.5	42.5	61.3	68.8	80.9	91.6	76.8	68.3	76.6	78.5	81.6	89.3
22. Other capital expenditure	2.3	4.2	3.9	9.1	4.6	10.0	9.9	9.9	10.6	13.1	8.8	6.5	4.7	2.6	4.3	-1.9	7.3	6.8
23. Total expenditure	164.5	350.5	367.1	386.4	405.7	437.8	475.9	475.9	567.4	615.7	659.2	683.1	693.5	702.2	724.5	744.7	775.0	813.3
24. Tax burden	126.5	256.6	267.8	274.8	297.8	326.5	359.6	359.6	438.8	428.1	450.1	495.5	519.6	528.1	551.5	576.7	604.1	628.5
25. Net lending (+) or net borrowing (-)	-14.4	-37.3	-39.3	-51.4	-47.8	-39.3	-38.2	-38.2	-46.4	-99.7	-108.8	-76.0	-60.1	-66.6	-56.8	-49.6	-52.5	-55.4

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	14.2	13.0	13.6	13.6	13.6	13.9	14.2	14.2	14.5	12.9	13.6	13.7	12.9	12.8	12.8	12.6	12.6	12.2
2. Current taxes on income and wealth	11.3	6.4	6.6	6.3	6.3	6.9	7.4	7.4	8.4	7.2	6.7	6.7	6.9	6.8	6.9	7.2	7.3	7.4
3. Social contributions	12.0	14.5	13.9	13.7	13.2	13.2	13.0	13.0	12.2	12.1	11.7	12.1	12.9	13.3	13.2	13.5	13.5	13.4
4. Of which actual social contributions	11.3	13.6	13.0	12.7	12.3	12.3	12.2	12.2	11.4	11.3	10.9	11.2	12.1	12.4	12.3	12.6	12.6	12.5
5. Other current revenue, including sales	5.9	6.2	6.4	6.0	5.4	5.9	5.9	5.9	5.2	5.1	4.8	4.6	4.8	4.6	4.6	4.5	4.4	4.3
6. Total current revenue	43.5	40.2	40.5	39.6	38.5	39.9	40.6	40.6	40.3	37.3	36.8	37.0	37.6	37.4	37.6	37.8	37.7	37.3
7. Government consumption expenditure	18.9	18.7	18.6	18.9	18.4	18.4	18.5	18.5	18.7	18.9	19.1	18.1	17.9	18.2	18.4	18.4	18.3	18.2
8. Collective consumption	11.1	8.6	8.5	8.9	8.6	8.5	8.6	8.6	8.8	8.7	8.9	8.3	8.2	8.3	8.5	8.4	8.3	8.3
9. Social transfers in kind	7.8	10.1	10.1	10.0	9.7	9.8	9.9	9.9	9.9	10.1	10.2	9.8	9.8	9.9	9.8	10.0	10.0	9.9
10. Compensation of employees	11.2	11.7	11.7	11.6	11.0	11.0	10.7	10.7	10.9	11.0	11.0	10.5	10.3	10.4	10.4	10.3	10.2	10.2
11. Intermediate consumption	7.0	6.9	6.9	6.8	6.5	6.2	6.2	6.2	6.3	6.0	6.4	5.8	5.8	5.9	6.1	6.1	5.9	5.9
12. Social transfers other than in kind	16.6	17.0	17.0	16.9	16.0	15.7	15.2	15.2	14.0	14.5	14.5	13.8	13.9	14.4	14.3	14.4	14.3	14.2
13. Social transfers in kind via market producers	1.7	1.8	1.8	1.9	2.0	1.8	2.0	2.0	1.9	2.0	1.9	1.8	1.9	1.9	1.9	1.9	1.9	1.9
14. Interest	5.6	3.1	2.9	3.0	2.7	2.5	2.4	2.4	2.1	2.5	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.6
15. Subsidies	1.0	0.7	0.6	0.6	0.9	0.8	0.9	0.9	1.0	0.9	0.9	0.7	0.7	0.7	0.6	0.6	0.6	0.6
16. Other current expenditure	1.1	0.4	1.1	1.1	1.3	2.2	2.4	2.4	2.5	2.2	2.2	2.2	2.3	2.3	2.1	2.4	2.2	2.3
17. Total current expenditure	44.3	41.6	42.0	41.8	40.4	40.0	39.8	39.8	38.8	39.2	39.4	37.3	37.6	38.1	37.4	37.6	36.8	36.6
18. Gross saving	-0.9	-1.4	-1.5	-2.2	-1.8	-0.2	0.8	0.8	1.5	-1.9	-2.6	-0.3	0.0	-0.7	0.2	0.3	0.9	0.7
19. Capital transfers received	0.1	0.0	0.0	0.0	0.1	0.6	0.5	0.5	0.4	0.6	1.3	1.7	1.3	1.0	1.2	1.3	1.1	1.4
20. Total revenue	43.5	40.2	40.4	39.6	38.6	40.5	41.1	41.1	40.8	37.9	38.1	38.8	38.9	38.4	38.8	39.1	38.8	38.7
21. Gross fixed capital formation	2.7	2.8	2.8	2.8	2.9	3.4	4.0	4.0	4.8	5.1	5.6	5.8	4.7	4.1	4.5	4.4	4.4	4.6
22. Other capital expenditure	0.7	0.5	0.5	1.1	0.5	1.0	0.9	0.9	0.8	1.0	0.6	0.4	0.3	0.2	0.3	-0.1	0.4	0.3
23. Total expenditure	47.7	44.9	45.3	45.7	43.7	44.4	44.7	44.7	44.4	45.2	45.6	43.6	42.6	42.4	42.1	41.9	41.6	41.6
24. Tax burden	36.7	32.9	33.0	32.5	32.1	33.1	33.8	33.8	34.4	31.4	31.1	31.6	31.9	31.9	32.1	32.4	32.4	32.1
25. Net lending (+) or net borrowing (-)	-4.2	-4.8	-4.8	-6.1	-5.2	-4.0	-3.6	-3.6	-3.6	-7.3	-7.5	-4.9	-3.7	-4.0	-3.3	-2.8	-2.8	-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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	27.0	5.1	8.7	4.2	9.4	8.9	10.5	10.5	8.0	-4.8	11.3	9.3	-2.2	0.7	4.2	1.5	4.7	2.0
2. Current taxes on income and wealth	19.6	-5.4	6.3	-0.4	10.4	15.8	15.9	15.9	9.7	-8.7	-1.9	9.3	7.6	-0.7	6.3	7.7	5.5	6.2
3. Social contributions	28.3	9.3	-0.4	2.7	5.7	6.5	6.7	6.7	3.1	5.7	2.9	11.3	11.5	4.3	3.6	5.8	4.3	4.8
4. Of which actual social contributions	28.3	8.7	-0.8	2.6	5.7	6.6	6.7	6.7	2.8	5.5	2.6	11.7	11.8	4.1	3.6	6.0	4.3	4.8
5. Other current revenue, including sales	14.7	25.8	6.5	-1.5	-1.0	14.2	9.8	9.8	6.4	3.2	1.4	2.5	9.8	-2.8	4.0	0.6	2.1	4.2
6. Total current revenue	23.7	7.4	4.7	2.0	6.7	10.0	10.0	10.0	6.6	-1.4	4.7	9.0	5.5	1.2	4.3	4.0	4.4	4.1
7. Government consumption expenditure	22.6	7.8	3.8	5.9	6.5	6.2	9.1	9.1	11.5	7.9	7.5	2.4	3.2	3.3	4.7	3.4	4.5	4.5
8. Collective consumption	21.9	7.2	2.8	9.3	6.3	5.2	8.9	8.9	13.6	6.3	8.0	0.8	2.8	3.5	6.3	1.4	4.5	4.5
9. Social transfers in kind	23.8	8.3	4.6	3.0	6.7	7.1	9.2	9.2	9.7	9.2	7.1	3.8	3.6	3.0	3.2	5.1	4.5	4.5
10. Compensation of employees	23.7	11.5	4.4	3.6	3.5	6.1	5.5	5.5	12.1	8.3	5.7	3.8	1.8	2.3	4.0	2.8	3.3	5.1
11. Intermediate consumption	30.6	7.9	3.9	3.1	4.7	0.9	8.9	8.9	12.6	2.6	13.0	-1.5	4.0	3.5	7.1	3.4	1.3	5.0
12. Social transfers other than in kind	26.0	11.0	4.1	3.7	3.8	4.0	4.5	4.5	7.2	10.3	6.2	2.6	5.0	5.2	3.3	4.4	4.1	4.0
13. Social transfers in kind via market producers	2.8	1.7	3.8	8.0	15.9	-4.4	21.1	21.1	12.6	11.8	0.8	0.9	8.9	5.1	2.3	3.8	4.3	5.0
14. Interest	-0.4	8.1	-4.0	7.3	0.7	-3.5	4.0	4.0	5.2	23.7	7.0	10.1	9.2	-4.3	-19.1	-6.4	-1.5	-0.6
15. Subsidies	33.5	-6.6	-11.8	-1.5	77.9	-5.7	19.8	19.8	17.8	-6.4	4.2	-9.5	-3.2	-3.2	0.5	4.6	-2.3	5.7
16. Other current expenditure 1)	0.1	0.0	0.7	0.0	0.2	0.9	0.3	0.3	0.1	-0.3	-0.1	0.0	0.1	0.0	-0.2	0.2	-0.1	0.0
17. Total current expenditure	22.4	9.4	4.9	4.0	5.8	5.4	7.4	7.4	10.2	7.7	6.7	2.7	4.6	3.1	1.9	3.8	2.7	4.5
18. Gross saving 1)	0.5	-0.8	-0.1	-0.7	0.4	1.7	1.0	1.0	-1.3	-3.4	-0.7	2.3	0.3	-0.7	0.9	0.1	0.6	-0.2
19. Capital transfers received	6607.1	-71.6	8.8	-405.4	97.9	754.3	-4.1	-4.1	-0.2	37.2	135.2	46.4	-21.2	-24.7	32.1	5.8	-9.9	34.2
20. Total revenue	33.6	7.5	4.7	2.2	6.8	11.4	9.8	9.8	6.5	-1.0	6.7	10.3	4.3	0.4	5.1	4.1	3.9	4.9
21. Gross fixed capital formation	38.7	56.9	4.8	2.5	13.1	24.6	27.4	27.4	14.6	12.2	17.6	13.3	-16.2	-11.0	12.2	2.5	3.9	9.4
22. Other capital expenditure 1)	4.0	0.1	-0.1	0.6	-0.6	0.5	-0.1	-0.1	0.2	0.1	-0.4	-0.2	-0.1	-0.1	0.1	-0.4	0.5	0.0
23. Total expenditure	33.8	11.8	4.7	5.3	5.0	7.9	8.7	8.7	11.0	8.5	7.1	3.6	1.5	1.3	3.2	2.8	4.1	4.9
24. Tax burden	25.2	4.3	4.4	2.6	8.4	9.6	10.1	10.1	6.7	-2.4	5.1	10.1	4.9	1.6	4.4	4.6	4.7	4.0
25. Net lending (+) or net borrowing (-)	-0.4	-1.8	-0.1	-1.2	0.9	1.2	0.4	0.4	-1.8	-3.7	-0.2	2.7	1.2	-0.3	0.7	0.5	0.0	0.0

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	3.0	4.8	4.8	6.1	5.2	4.0	3.6	3.6	3.6	7.3	7.5	4.9	3.7	4.0	3.3	2.8	2.8	2.8
2. Interest payments (% of GDP)	3.0	3.1	2.9	3.0	2.7	2.5	2.4	2.4	2.1	2.5	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.6
3. Implicit interest rate 2)	8.6	8.9	8.0	7.4	6.4	5.8	5.5	5.5	5.2	5.6	5.3	5.1	5.1	4.7	3.6	3.6	3.4	3.1
4. Nominal GDP growth rate	11.0	4.4	3.9	4.4	9.6	6.2	8.2	8.2	7.6	6.6	6.1	8.4	4.0	1.7	3.8	3.4	4.8	5.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.0	4.8	4.8	6.1	5.2	4.0	3.6	3.6	3.6	7.3	7.5	4.9	3.7	4.0	3.3	2.8	2.8	2.8
6. Contribution of nominal GDP growth	-3.8	-1.5	-1.4	-1.7	-4.1	-2.6	-3.5	-3.5	-3.1	-2.9	-2.9	-4.1	-2.1	-0.9	-2.0	-1.7	-2.4	-2.5
7. Stock-flow adjustment 3)	-1.6	-2.4	1.0	0.5	-2.4	0.1	0.4	0.4	1.9	-1.2	-1.1	0.3	-2.0	-1.1	-6.8	-0.1	0.5	0.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.0	1.7	2.0	3.1	2.4	1.5	1.2	1.2	1.5	4.8	5.0	2.3	1.0	1.5	1.4	1.0	1.2	1.3
9. Snow-ball effect	-0.8	1.6	1.5	1.2	-1.4	-0.2	-1.1	-1.1	-1.0	-0.4	-0.4	-1.6	0.6	1.6	-0.1	0.1	-0.7	-0.9
10. Stock-flow adjustment 3)	-1.6	-2.4	1.0	0.5	-2.4	0.1	0.4	0.4	1.9	-1.2	-1.1	0.3	-2.0	-1.1	-6.8	-0.1	0.5	0.9
(% of GDP)																		
11. Change in gross debt 5)	-2.5	0.9	4.4	4.8	-1.3	1.4	0.5	0.5	2.4	3.2	3.5	1.0	-0.4	2.0	-5.5	1.0	0.9	1.2
12. Level of gross debt (end of year)	36.5	37.3	41.8	46.6	45.3	46.7	47.1	47.1	46.6	49.8	53.3	54.4	54.0	55.9	50.4	51.4	52.4	53.5

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

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

3) Line 7 = line 10.

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

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

Table 27A

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

Romania

(Mrd RON)

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	0.7	13.3	17.7	24.2	29.0	37.2	44.2	44.2	60.9	54.4	62.8	73.3	78.3	81.3	85.6	94.8	88.2	86.3
2. Current taxes on income and wealth	0.8	7.5	8.8	11.8	15.9	15.4	20.7	20.7	34.6	31.5	30.6	34.0	34.5	37.6	41.4	45.7	46.4	47.7
3. Social contributions	0.6	13.2	16.9	19.5	23.9	29.6	35.6	35.6	52.0	51.3	49.6	50.8	52.6	55.3	57.4	57.1	56.8	61.2
4. Of which actual social contributions	0.6	12.9	16.3	18.8	22.8	27.9	33.7	33.7	48.6	47.6	45.8	50.8	52.6	55.3	57.4	57.1	56.8	61.2
5. Other current revenue, including sales	0.3	4.5	6.8	7.4	10.2	10.5	13.9	13.9	22.8	22.1	28.0	28.3	27.4	32.0	33.1	43.4	33.2	34.7
6. Total current revenue	2.4	38.5	50.1	63.0	79.0	92.8	114.4	114.4	170.3	159.3	171.0	186.4	192.9	206.2	217.4	241.1	224.6	230.0
7. Government consumption expenditure	0.9	18.5	22.6	32.0	37.5	48.3	56.5	56.5	88.9	88.5	83.6	82.2	86.9	90.7	92.9	96.7	98.9	103.4
8. Collective consumption	0.5	8.9	9.7	16.8	19.8	25.7	29.7	29.7	45.2	46.7	44.0	44.8	48.5	49.0	49.3	52.4	53.7	56.4
9. Social transfers in kind	0.4	9.6	12.8	15.2	17.7	22.6	26.8	26.8	43.7	41.8	39.6	37.4	38.4	41.7	43.6	44.3	45.2	47.0
10. Compensation of employees	0.5	9.8	12.9	16.1	20.1	25.3	31.9	31.9	54.1	54.8	50.6	44.1	45.9	51.2	50.9	52.9	54.7	57.7
11. Intermediate consumption	0.5	9.0	10.5	13.3	13.8	18.6	20.9	20.9	33.9	32.1	28.9	32.4	34.7	35.6	34.5	36.2	36.5	38.1
12. Social transfers other than in kind	0.7	11.5	14.2	16.9	22.0	26.1	30.4	30.4	53.3	63.8	67.6	66.8	66.5	68.1	70.0	74.5	78.5	82.8
13. Social transfers in kind via market producers	0.0	0.2	0.4	0.4	2.1	2.6	2.8	2.8	4.5	3.4	5.7	7.5	5.7	6.4	9.2	9.8	10.3	10.9
14. Interest	0.1	4.0	3.7	3.2	3.6	3.6	2.9	2.9	3.7	7.7	8.0	9.1	10.4	11.1	11.1	11.2	11.4	11.7
15. Subsidies	0.3	2.0	2.4	4.0	5.3	5.9	7.1	7.1	5.9	5.6	5.4	4.8	4.3	3.8	3.6	4.0	4.0	4.2
16. Other current expenditure	0.1	1.4	1.9	2.4	3.0	2.6	3.1	3.1	7.5	7.5	10.1	12.1	15.0	12.2	15.4	22.2	17.8	19.6
17. Total current expenditure	2.3	37.9	46.1	56.5	69.9	84.7	99.2	99.2	162.9	174.9	176.3	176.7	182.5	188.5	194.6	210.8	213.2	225.1
18. Gross saving	0.2	0.6	3.9	6.5	9.1	8.1	15.2	15.2	7.3	-15.6	-5.3	9.7	10.4	17.7	22.8	30.3	11.4	4.9
19. Capital transfers received	0.0	0.1	0.1	0.1	1.0	0.9	0.4	0.4	4.0	1.5	3.5	4.1	5.3	4.4	6.1	6.3	6.5	6.8
20. Total revenue	2.5	38.6	50.2	63.1	80.0	93.7	114.8	114.8	174.3	160.7	174.5	190.5	198.2	210.6	223.5	247.4	231.1	236.8
21. Gross fixed capital formation	0.3	3.2	4.9	6.9	6.9	8.2	18.0	18.0	35.0	30.6	30.2	30.7	28.5	28.8	28.4	34.4	27.2	28.6
22. Other capital expenditure	0.0	1.6	2.1	2.6	6.2	4.2	5.3	5.3	5.6	1.8	4.6	13.8	6.0	7.2	9.6	10.6	11.0	11.8
23. Total expenditure	2.6	42.7	53.2	66.0	83.0	97.1	122.5	122.5	203.5	207.3	211.2	221.1	217.0	224.5	232.7	255.8	251.5	265.4
24. Tax burden	2.1	33.7	42.7	54.8	67.7	80.5	98.3	98.3	144.8	134.0	139.6	158.5	165.8	174.1	183.1	196.2	190.2	194.0
25. Net lending (+) or net borrowing (-)	-0.2	-4.1	-3.0	-3.0	-3.0	-3.3	-7.7	-7.7	-29.2	-46.5	-36.6	-30.6	-18.8	-13.8	-9.2	-8.4	-20.3	-28.6

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	9.3	11.3	11.6	12.2	11.7	12.8	12.7	12.7	11.6	10.7	11.8	13.0	13.2	12.8	12.8	13.6	12.0	11.0
2. Current taxes on income and wealth	10.6	6.3	5.7	5.9	6.4	5.3	6.0	6.0	6.6	6.2	5.7	6.0	5.8	5.9	6.2	6.5	6.3	6.1
3. Social contributions	7.8	11.2	11.1	9.8	9.6	10.2	10.3	10.3	9.9	10.0	9.3	9.0	8.8	8.7	8.6	8.2	7.7	7.8
4. Of which actual social contributions	7.6	10.9	10.7	9.4	9.2	9.6	9.7	9.7	9.3	9.3	8.6	9.0	8.8	8.7	8.6	8.2	7.7	7.8
5. Other current revenue, including sales	4.2	3.8	4.4	3.7	4.1	3.6	4.0	4.0	4.3	4.3	5.2	5.0	4.6	5.0	5.0	6.2	4.5	4.4
6. Total current revenue	31.8	32.5	32.8	31.7	31.8	31.9	33.0	33.0	32.5	31.2	32.0	33.0	32.4	32.3	32.6	34.5	30.5	29.4
7. Government consumption expenditure	12.2	15.7	14.8	16.1	15.1	16.6	16.3	16.3	16.9	17.3	15.7	14.5	14.6	14.2	13.9	13.8	13.4	13.2
8. Collective consumption	6.4	7.5	6.4	8.5	7.9	8.8	8.6	8.6	8.6	9.1	8.2	7.9	8.2	7.7	7.4	7.5	7.3	7.2
9. Social transfers in kind	5.8	8.1	8.4	7.6	7.1	7.8	7.7	7.7	8.3	8.2	7.4	6.6	6.5	6.5	6.5	6.3	6.1	6.0
10. Compensation of employees	6.6	8.3	8.5	8.1	8.1	8.7	9.2	9.2	10.3	10.7	9.5	7.8	7.7	8.0	7.6	7.6	7.4	7.4
11. Intermediate consumption	6.1	7.6	6.9	6.7	5.6	6.4	6.0	6.0	6.5	6.3	5.4	5.7	5.8	5.6	5.2	5.2	5.0	4.9
12. Social transfers other than in kind	9.2	9.7	9.3	8.5	8.8	9.0	8.7	8.7	10.2	12.5	12.7	11.8	11.2	10.7	10.5	10.6	10.7	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	1.4	1.4	1.4	1.4
14. Interest	1.6	3.4	2.5	1.6	1.4	1.2	0.8	0.8	0.7	1.5	1.5	1.6	1.8	1.7	1.7	1.6	1.5	1.5
15. Subsidies	4.0	1.7	1.6	2.0	2.1	2.0	2.1	2.1	1.1	1.1	1.0	0.9	0.7	0.6	0.5	0.6	0.5	0.5
16. Other current expenditure	1.6	1.2	1.2	1.2	1.2	0.9	0.9	0.9	1.4	1.5	1.9	2.1	2.5	1.9	2.3	3.2	2.4	2.5
17. Total current expenditure	29.5	32.0	30.2	28.4	28.1	29.2	28.6	28.6	31.1	34.3	33.0	31.3	30.7	29.6	29.2	30.1	28.9	28.7
18. Gross saving	2.3	0.5	2.6	3.3	3.7	2.8	4.4	4.4	1.4	-3.1	-1.0	1.7	1.7	2.8	3.4	4.3	1.5	0.6
19. Capital transfers received	0.3	0.1	0.1	0.0	0.4	0.3	0.1	0.1	0.8	0.3	0.7	0.7	0.9	0.7	0.9	0.9	0.9	0.9
20. Total revenue	32.1	32.6	32.9	31.7	32.2	32.3	33.1	33.1	33.2	31.5	32.7	33.7	33.3	33.0	33.5	35.4	31.4	30.2
21. Gross fixed capital formation	4.1	2.7	3.2	3.5	2.8	2.8	5.2	5.2	6.7	6.0	5.7	5.4	4.8	4.5	4.3	4.9	3.7	3.6
22. Other capital expenditure	0.5	1.3	1.4	1.3	2.5	1.4	1.5	1.5	1.1	0.4	0.9	2.4	1.0	1.1	1.4	1.5	1.5	1.5
23. Total expenditure	34.1	36.1	34.9	33.2	33.4	33.4	35.3	35.3	38.8	40.6	39.6	39.1	36.5	35.2	34.9	36.6	34.1	33.9
24. Tax burden	27.4	28.5	28.0	27.6	27.2	27.7	28.3	28.3	27.6	26.2	26.2	28.0	27.8	27.3	27.5	28.1	25.8	24.8
25. Net lending (+) or net borrowing (-)	-2.0	-3.5	-2.0	-1.5	-1.2	-1.2	-2.2	-2.2	-5.6	-9.1	-6.9	-5.4	-3.2	-2.2	-1.4	-1.2	-2.8	-3.7

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	41.1	38.2	32.6	37.1	19.9	28.3	18.5	18.5	17.4	-10.7	15.5	16.6	6.9	3.8	5.2	10.8	-7.0	-2.2
2. Current taxes on income and wealth	38.3	28.1	17.0	34.7	34.4	-3.1	34.8	34.8	24.0	-8.8	-2.9	11.1	1.5	9.0	9.9	10.5	1.5	2.7
3. Social contributions	42.0	43.1	27.6	15.6	22.3	24.1	20.1	20.1	19.1	-1.4	-3.3	2.5	3.5	5.1	3.8	-0.5	-0.5	7.8
4. Of which actual social contributions	41.6	43.9	26.3	14.9	21.6	22.4	20.6	20.6	19.0	-2.1	-3.8	11.0	3.5	5.1	3.8	-0.5	-0.5	7.8
5. Other current revenue, including sales	25.8	70.5	51.6	10.2	37.3	2.8	32.8	32.8	20.6	-3.1	26.8	1.2	-3.2	16.5	3.5	31.3	-23.5	4.5
6. Total current revenue	38.4	40.8	30.0	25.8	25.4	17.4	23.3	23.3	19.7	-6.4	7.4	9.0	3.5	6.9	5.4	10.9	-6.8	2.4
7. Government consumption expenditure	42.6	36.0	21.7	42.0	16.9	29.0	16.9	16.9	30.1	-0.4	-5.5	-1.7	5.8	4.4	2.4	4.1	2.3	4.5
8. Collective consumption	26.1	18.0	9.0	73.0	17.3	30.1	15.6	15.6	21.4	3.4	-5.8	1.8	8.4	0.9	0.6	6.3	2.5	5.0
9. Social transfers in kind	60.8	58.5	33.6	18.4	16.5	27.7	18.4	18.4	40.5	-4.3	-5.2	-5.5	2.6	8.7	4.5	1.6	2.0	4.0
10. Compensation of employees	44.6	53.4	32.2	24.7	24.7	25.5	26.4	26.4	33.9	1.3	-7.6	-12.9	4.0	11.7	-0.6	4.0	3.3	5.5
11. Intermediate consumption	44.8	17.6	17.1	26.7	3.7	34.7	12.3	12.3	25.0	-5.2	-10.1	12.2	7.3	2.6	-3.2	5.0	0.9	4.4
12. Social transfers other than in kind	47.0	46.2	23.6	19.1	29.7	18.7	16.3	16.3	39.1	19.6	6.0	-1.2	-0.4	2.3	2.8	6.4	5.4	5.5
13. Social transfers in kind via market producers	46.4	-27.6	167.4	11.0	367.6	22.0	11.0	11.0	27.5	-26.0	69.8	31.1	-23.3	11.5	44.5	6.4	5.4	5.5
14. Interest	69.0	26.6	-7.4	-15.6	13.0	0.0	-19.4	-19.4	23.7	109.2	4.4	13.4	14.8	6.8	-0.7	1.1	2.0	3.0
15. Subsidies	56.8	5.5	21.4	64.9	30.7	12.5	20.4	20.4	-12.6	-4.6	-4.4	-10.4	-11.3	-10.1	-5.9	10.1	0.1	5.5
16. Other current expenditure 1)	-0.8	0.7	0.0	0.0	0.0	-0.3	0.0	0.0	-0.5	0.0	0.4	0.2	0.4	-0.6	0.4	0.9	-0.8	0.1
17. Total current expenditure	44.7	37.2	21.8	22.4	23.8	21.1	17.2	17.2	28.1	7.3	0.8	0.2	3.3	3.3	3.3	8.3	1.2	5.6
18. Gross saving 1)	-1.4	0.9	2.1	0.7	0.4	-0.9	1.6	1.6	-2.2	-4.5	2.1	2.7	0.0	1.0	0.6	0.9	-2.8	-0.9
19. Capital transfers received	-100.0	-12.2	20.8	-0.3	910.6	-2.9	-61.7	-61.7	-28.3	-63.6	142.1	16.7	30.1	-17.4	37.6	4.0	3.0	5.0
20. Total revenue	37.1	40.6	30.0	25.7	26.8	17.2	22.5	22.5	17.8	-7.8	8.6	9.2	4.0	6.2	6.1	10.7	-6.6	2.4
21. Gross fixed capital formation	41.0	15.6	52.8	40.8	-0.3	18.5	119.7	119.7	33.2	-12.6	-1.2	1.5	-7.0	1.0	-1.2	21.0	-21.0	5.0
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	0.3	0.1	0.0	0.0
23. Total expenditure	44.7	36.8	24.6	24.1	25.7	16.9	26.2	26.2	27.2	1.9	1.9	4.7	-1.8	3.4	3.7	9.9	-1.7	5.6
24. Tax burden	40.1	36.8	26.7	28.1	23.6	18.9	22.1	22.1	19.5	-7.5	4.2	13.5	4.6	5.0	5.2	7.2	-3.1	2.0
25. Net lending (+) or net borrowing (-)	-1.6	1.2	1.5	0.5	0.3	0.1	-1.1	-1.1	-2.7	-3.5	2.2	1.5	2.3	1.0	0.8	0.2	-1.6	-0.9

1) Changes in GDP ratios.

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

	2000	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.2	5.6	9.1	6.9	5.4	3.2	2.2	1.4	1.2	2.8	3.7
2. Interest payments (% of GDP)	3.9	3.4	2.5	1.6	1.4	1.2	0.8	0.8	0.7	1.5	1.5	1.6	1.8	1.7	1.7	1.6	1.5	1.5
3. Implicit interest rate 2)	26.7	22.2	12.3	8.4	8.4	7.7	6.3	6.3	6.9	11.1	6.8	5.7	5.4	5.0	4.6	4.2	4.1	3.9
4. Nominal GDP growth rate	46.5	45.6	29.0	30.2	25.1	16.8	19.5	19.5	25.4	-2.6	4.6	5.8	5.4	7.1	4.6	4.9	5.4	6.2
(% 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	2.2	5.6	9.1	6.9	5.4	3.2	2.2	1.4	1.2	2.8	3.7
6. Contribution of nominal GDP growth	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.6	-2.6	0.4	-1.0	-1.7	-1.7	-2.5	-1.7	-1.9	-2.0	-2.4
7. Stock-flow adjustment 3)	3.0	6.8	2.9	0.8	0.4	-1.4	-3.1	-3.1	-2.6	0.6	0.8	0.5	1.8	0.9	2.1	0.2	0.7	0.7
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	1.4	4.9	7.6	5.4	3.8	1.4	0.4	-0.3	-0.4	1.2	2.2
9. Snow-ball effect	-2.9	-3.6	-3.3	-4.2	-2.9	-1.4	-1.7	-1.7	-1.9	1.9	0.5	0.0	0.0	-0.7	0.0	-0.3	-0.5	-0.9
10. Stock-flow adjustment 3)	3.0	6.8	2.9	0.8	0.4	-1.4	-3.1	-3.1	-2.6	0.6	0.8	0.5	1.8	0.9	2.1	0.2	0.7	0.7
(% of GDP)																		
11. Change in gross debt 5)	0.8	3.3	-0.9	-3.4	-2.7	-2.9	-3.4	-3.4	0.4	10.0	6.7	4.3	3.2	0.6	1.9	-0.5	1.5	2.0
12. Level of gross debt (end of year)	22.4	25.7	24.8	21.3	18.6	15.7	12.3	12.3	13.2	23.2	29.9	34.2	37.4	38.0	39.9	39.4	40.9	42.8

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 28A

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

Sweden

(Mrd SEK)

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	405	564	591	611	627	655	683	683	757	744	782	802	817	835	861	903	954	999
2. Current taxes on income and wealth	355	486	475	510	554	608	654	654	635	608	640	645	642	670	698	736	775	818
3. Social contributions	112	123	109	113	117	111	107	107	123	124	127	136	138	142	147	153	160	169
4. Of which actual social contributions	102	120	106	110	113	108	103	103	119	119	122	131	133	137	141	147	154	162
5. Other current revenue, including sales	188	172	176	181	187	204	211	211	254	243	249	258	259	261	253	259	266	272
6. Total current revenue	1060	1345	1350	1415	1484	1578	1655	1655	1769	1720	1797	1842	1856	1909	1958	2052	2155	2257
7. Government consumption expenditure	481	613	655	688	701	723	762	762	833	861	886	921	955	993	1031	1081	1136	1191
8. Collective consumption	147	173	181	189	193	196	206	206	227	239	246	257	271	283	292	302	314	325
9. Social transfers in kind	334	440	473	500	508	526	555	555	607	622	640	664	684	710	739	779	822	866
10. Compensation of employees	254	311	328	350	362	371	388	388	420	421	430	442	461	476	494	515	541	568
11. Intermediate consumption	178	204	215	220	223	232	248	248	273	286	295	306	311	321	330	344	360	377
12. Social transfers other than in kind	324	369	388	416	426	435	447	447	462	488	492	492	516	539	545	573	602	634
13. Social transfers in kind via market producers	38	62	71	74	73	76	81	81	93	103	113	120	125	132	139	148	155	163
14. Interest	96	64	74	57	48	51	51	51	53	38	37	41	34	31	28	26	27	28
15. Subsidies	66	34	37	39	38	41	45	45	49	51	55	60	62	63	67	67	68	69
16. Other current expenditure	133	163	164	180	192	199	202	202	209	209	218	218	220	236	244	252	262	270
17. Total current expenditure	1089	1208	1276	1337	1363	1405	1461	1461	1560	1596	1641	1680	1728	1798	1846	1925	2014	2108
18. Gross saving	-29	137	74	78	122	173	194	194	209	124	157	162	128	111	112	127	140	149
19. Capital transfers received	5	5	6	5	5	6	4	4	3	3	3	3	14	13	3	3	2	2
20. Total revenue	1064	1350	1356	1421	1490	1585	1659	1659	1771	1723	1800	1845	1870	1922	1961	2054	2157	2259
21. Gross fixed capital formation	97	103	112	112	115	119	128	128	144	148	159	162	168	168	175	182	190	198
22. Other capital expenditure	11	3	6	6	3	7	2	2	1	2	2	7	8	8	7	6	7	6
23. Total expenditure	1196	1314	1394	1456	1481	1532	1591	1591	1705	1746	1801	1848	1904	1974	2028	2113	2211	2312
24. Tax burden	869	1176	1178	1237	1301	1376	1446	1446	1517	1477	1549	1584	1597	1647	1705	1792	1889	1986
25. Net lending (+) or net borrowing (-)	-132	36	-38	-35	9	53	68	68	66	-24	-1	-3	-34	-52	-67	-59	-54	-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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	22.0	22.1	22.2
2. Current taxes on income and wealth	18.9	19.6	18.5	19.1	19.8	20.9	21.1	21.1	18.7	18.5	18.2	17.6	17.4	17.8	17.8	17.9	18.0	18.2
3. Social contributions	5.9	5.0	4.2	4.2	4.2	3.8	3.5	3.5	3.6	3.8	3.6	3.7	3.8	3.8	3.7	3.7	3.7	3.7
4. Of which actual social contributions	5.4	4.8	4.1	4.1	4.0	3.7	3.3	3.3	3.5	3.6	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6
5. Other current revenue, including sales	10.0	6.9	6.8	6.8	6.7	7.0	6.8	6.8	7.5	7.4	7.1	7.1	7.0	6.9	6.4	6.3	6.2	6.0
6. Total current revenue	56.3	54.3	52.5	52.9	52.9	54.3	53.4	53.4	52.2	52.3	51.1	50.4	50.4	50.6	50.0	49.9	50.0	50.1
7. Government consumption expenditure	25.5	24.7	25.5	25.7	25.0	24.9	24.6	24.6	24.6	26.2	25.2	25.2	25.9	26.3	26.3	26.3	26.4	26.5
8. Collective consumption	7.8	7.0	7.1	7.0	6.9	6.8	6.7	6.7	6.7	7.3	7.0	7.0	7.4	7.5	7.4	7.4	7.3	7.2
9. Social transfers in kind	17.7	17.8	18.4	18.7	18.1	18.1	17.9	17.9	17.9	18.9	18.2	18.1	18.6	18.8	18.9	18.9	19.1	19.2
10. Compensation of employees	13.5	12.6	12.8	13.1	12.9	12.8	12.5	12.5	12.4	12.8	12.2	12.1	12.5	12.6	12.6	12.5	12.6	12.6
11. Intermediate consumption	9.4	8.2	8.3	8.2	8.0	8.0	8.0	8.0	8.1	8.7	8.4	8.4	8.4	8.5	8.4	8.4	8.4	8.4
12. Social transfers other than in kind	17.2	14.9	15.1	15.6	15.2	15.0	14.4	14.4	13.6	14.8	14.0	13.4	14.0	14.3	13.9	13.9	14.0	14.1
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	3.6	3.6	3.6	3.6
14. Interest	5.1	2.6	2.9	2.1	1.7	1.8	1.6	1.6	1.6	1.2	1.1	1.1	0.9	0.8	0.7	0.6	0.6	0.6
15. Subsidies	3.5	1.4	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.6	1.6	1.5
16. Other current expenditure	7.1	6.6	6.4	6.7	6.9	6.8	6.5	6.5	6.2	6.3	6.2	6.0	6.0	6.3	6.2	6.1	6.1	6.0
17. Total current expenditure	57.8	48.7	49.7	50.0	48.6	48.3	47.2	47.2	46.0	48.5	46.6	45.9	46.9	47.7	47.1	46.8	46.8	46.8
18. Gross saving	-1.5	5.5	2.9	2.9	4.3	5.9	6.3	6.3	6.2	3.8	4.5	4.4	3.5	3.0	2.8	3.1	3.3	3.3
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.3	0.1	0.1	0.0	0.0
20. Total revenue	56.5	54.5	52.8	53.1	53.1	54.5	53.5	53.5	52.3	52.4	51.1	50.5	50.7	51.0	50.1	49.9	50.1	50.1
21. Gross fixed capital formation	5.1	4.2	4.3	4.2	4.1	4.1	4.1	4.1	4.3	4.5	4.5	4.4	4.6	4.5	4.5	4.4	4.4	4.4
22. Other capital expenditure	0.6	0.1	0.2	0.2	0.1	0.3	0.1	0.1	0.0	0.1	0.0	0.2	0.2	0.2	0.2	0.2	0.2	0.1
23. Total expenditure	63.5	53.0	54.2	54.4	52.8	52.7	51.3	51.3	50.3	53.1	51.2	50.5	51.7	52.4	51.8	51.4	51.3	51.3
24. Tax burden	46.1	47.5	45.8	46.2	46.4	47.3	46.6	46.6	44.8	44.9	44.0	43.3	43.3	43.7	43.5	43.6	43.9	44.1
25. Net lending (+) or net borrowing (-)	-7.0	1.4	-1.5	-1.3	0.3	1.8	2.2	2.2	2.0	-0.7	0.0	-0.1	-0.9	-1.4	-1.7	-1.4	-1.3	-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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	6.7	4.6	4.7	3.3	2.6	4.5	4.4	4.4	4.4	-1.7	5.1	2.6	1.8	2.3	3.0	5.0	5.6	4.8
2. Current taxes on income and wealth	7.5	-4.5	-2.3	7.5	8.6	9.8	7.5	7.5	-4.4	-4.2	5.1	0.9	-0.4	4.4	4.1	5.5	5.3	5.5
3. Social contributions	11.8	-4.3	-11.0	3.5	3.2	-4.6	-3.8	-3.8	6.1	0.4	2.4	7.7	1.3	2.9	3.3	4.2	4.7	5.2
4. Of which actual social contributions	12.7	-4.6	-11.5	3.5	3.2	-5.0	-4.0	-4.0	6.1	0.1	2.3	7.7	1.1	2.9	3.1	4.2	4.7	5.2
5. Other current revenue, including sales	-1.9	0.4	2.1	3.2	3.0	9.1	3.6	3.6	6.2	-4.1	2.5	3.7	0.2	1.0	-3.4	2.6	2.5	2.2
6. Total current revenue	6.0	-0.2	0.4	4.8	4.9	6.3	4.9	4.9	1.4	-2.8	4.5	2.5	0.8	2.9	2.5	4.8	5.0	4.8
7. Government consumption expenditure	4.1	4.9	6.9	5.2	1.8	3.1	5.4	5.4	5.0	3.3	3.0	3.9	3.7	4.0	3.9	4.9	5.1	4.9
8. Collective consumption	1.6	-3.7	5.2	3.9	2.2	1.9	5.1	5.1	6.7	5.3	3.2	4.4	5.4	4.4	3.0	3.7	3.7	3.7
9. Social transfers in kind	5.1	8.7	7.5	5.6	1.7	3.5	5.5	5.5	4.4	2.5	2.9	3.7	3.0	3.8	4.2	5.3	5.6	5.4
10. Compensation of employees	5.4	5.6	5.4	6.8	3.2	2.6	4.4	4.4	3.8	0.2	2.1	2.9	4.2	3.4	3.7	4.3	4.9	5.0
11. Intermediate consumption	-2.1	4.3	5.4	2.7	1.3	3.7	7.1	7.1	6.7	4.7	3.2	3.7	1.5	3.3	2.8	4.3	4.7	4.6
12. Social transfers other than in kind	-2.1	4.7	5.0	7.3	2.4	2.1	2.7	2.7	2.9	5.7	0.7	0.0	4.9	4.6	1.0	5.1	5.2	5.3
13. Social transfers in kind via market producers	8.3	8.8	14.0	5.3	-1.4	3.9	6.1	6.1	8.0	11.3	9.4	6.3	3.5	5.9	5.6	6.5	4.4	4.9
14. Interest	4.0	-18.1	15.8	-23.7	-15.5	6.9	-1.0	-1.0	-3.7	-27.9	-1.7	10.5	-17.6	-10.2	-9.2	-7.5	3.3	3.8
15. Subsidies	-11.2	-4.4	8.5	4.2	-2.7	7.4	11.0	11.0	6.0	2.6	9.5	7.8	3.7	1.5	6.2	0.6	1.4	1.5
16. Other current expenditure 1)	-0.3	-0.4	-0.2	0.4	0.1	0.0	-0.3	-0.3	0.1	0.2	-0.2	-0.2	0.0	0.3	0.0	-0.1	0.0	-0.1
17. Total current expenditure	0.1	2.4	5.7	4.8	1.9	3.1	4.0	4.0	4.1	2.3	2.8	2.4	2.9	4.0	2.7	4.3	4.7	4.6
18. Gross saving 1)	3.3	-1.5	-2.6	0.0	1.4	1.6	0.3	0.3	-1.3	-2.4	0.7	0.0	-1.0	-0.5	-0.1	0.2	0.2	0.1
19. Capital transfers received	-8.4	6.2	8.7	-8.0	3.1	18.9	-38.6	-38.6	-16.2	13.6	-7.5	22.2	303.4	-4.9	-74.1	-20.0	-20.0	-19.0
20. Total revenue	5.9	-0.2	0.5	4.7	4.9	6.4	4.7	4.7	1.4	-2.8	4.5	2.5	1.3	2.8	2.0	4.7	5.0	4.7
21. Gross fixed capital formation	-1.1	9.9	8.5	0.7	2.4	3.6	7.2	7.2	7.0	2.3	7.5	2.1	3.5	0.2	4.0	3.8	4.5	4.0
22. Other capital expenditure 1)	-0.5	0.0	0.1	0.0	-0.1	0.2	-0.2	-0.2	-0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
23. Total expenditure	-0.8	3.0	6.1	4.4	1.7	3.5	3.9	3.9	4.2	2.4	3.1	2.6	3.0	3.7	2.8	4.2	4.6	4.6
24. Tax burden	7.4	-0.3	0.2	5.0	5.2	5.8	5.0	5.0	0.6	-2.6	4.9	2.3	0.8	3.2	3.5	5.1	5.4	5.1
25. Net lending (+) or net borrowing (-)	3.9	-1.8	-2.9	0.2	1.6	1.5	0.4	0.4	-1.4	-2.7	0.7	-0.1	-0.8	-0.4	-0.3	0.3	0.2	0.1

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	7.0	-1.4	1.5	1.3	-0.3	-1.8	-2.2	-2.2	-2.0	0.7	0.0	0.1	0.9	1.4	1.7	1.4	1.3	1.2
2. Interest payments (% of GDP)	5.1	2.6	2.9	2.1	1.7	1.8	1.6	1.6	1.6	1.2	1.1	1.1	0.9	0.8	0.7	0.6	0.6	0.6
3. Implicit interest rate 2)	:	5.3	5.8	4.4	3.7	3.8	3.6	3.6	4.2	3.1	2.8	3.1	2.5	2.2	1.9	1.5	1.4	1.5
4. Nominal GDP growth rate	8.0	4.1	3.7	4.2	4.8	3.6	6.6	6.6	2.7	-2.9	7.0	3.9	0.8	2.3	3.9	5.0	4.7	4.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.0	-1.4	1.5	1.3	-0.3	-1.8	-2.2	-2.2	-2.0	0.7	0.0	0.1	0.9	1.4	1.7	1.4	1.3	1.2
6. Contribution of nominal GDP growth	:	-2.0	-1.8	-2.0	-2.2	-1.7	-3.0	-3.0	-1.0	1.1	-2.7	-1.4	-0.3	-0.8	-1.5	-2.1	-2.0	-1.9
7. Stock-flow adjustment 3)	:	4.6	-1.5	-0.2	1.5	3.8	0.1	0.1	1.5	1.7	-0.1	0.6	-0.4	2.1	4.9	0.5	0.0	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	-3.8	-3.5	-0.4	-1.0	-1.0	0.0	0.6	1.0	0.8	0.6	0.6
9. Snow-ball effect	:	0.6	1.0	0.1	-0.5	0.1	-1.3	-1.3	0.5	2.3	-1.6	-0.3	0.6	0.0	-0.8	-1.5	-1.4	-1.3
10. Stock-flow adjustment 3)	:	4.6	-1.5	-0.2	1.5	3.8	0.1	0.1	1.5	1.7	-0.1	0.6	-0.4	2.1	4.9	0.5	0.0	0.1
(% of GDP)																		
11. Change in gross debt 5)	:	1.2	-1.9	-0.9	-1.1	0.3	-5.0	-5.0	-1.4	3.6	-2.8	-0.7	0.3	2.6	5.1	-0.2	-0.7	-0.7
12. Level of gross debt (end of year)	69.9	51.7	49.8	48.9	47.9	48.2	43.2	43.2	36.8	40.4	37.6	36.9	37.2	39.8	44.9	44.7	44.0	43.3

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 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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	71.1	96.1	133.5	169.3	169.3	176.1	165.3	189.8	205.2	210.9	220.3	231.6	238.8	251.3	265.4
2. Current taxes on income and wealth	:	:	:	95.0	109.7	160.5	227.4	227.4	246.2	225.4	233.5	242.5	237.0	243.1	248.2	262.5	275.5	287.7
3. Social contributions	:	:	:	42.1	54.0	74.5	111.0	111.0	122.5	120.6	123.8	128.2	131.6	134.8	138.6	144.4	150.1	155.6
4. Of which actual social contributions	:	:	:	37.8	48.6	66.1	103.3	103.3	113.5	110.5	113.5	118.2	121.9	125.3	129.1	134.0	139.2	144.3
5. Other current revenue, including sales	:	:	:	19.8	22.3	29.4	50.0	50.0	59.4	60.1	57.3	55.4	56.8	76.6	70.3	73.0	74.7	76.0
6. Total current revenue	:	:	:	227.9	282.0	397.9	557.7	557.7	604.3	571.5	604.5	631.2	636.2	674.8	688.8	718.6	751.6	784.8
7. Government consumption expenditure	:	:	:	109.5	140.5	179.3	285.9	285.9	317.0	331.4	338.4	339.9	346.0	348.0	358.5	364.9	368.2	374.5
8. Collective consumption	:	:	:	47.3	57.6	76.1	113.2	113.2	122.9	124.9	126.7	126.7	130.3	129.5	132.4	135.5	137.8	140.1
9. Social transfers in kind	:	:	:	62.2	82.9	103.2	172.7	172.7	194.0	206.5	211.7	213.2	215.7	218.5	226.1	229.4	230.4	234.4
10. Compensation of employees	:	:	:	65.2	78.2	95.6	152.6	152.6	161.4	166.4	172.4	171.2	171.6	167.2	172.6	174.4	175.7	178.0
11. Intermediate consumption	:	:	:	42.4	62.8	86.7	151.7	151.7	175.7	187.0	187.6	186.6	189.0	196.6	202.4	203.7	205.8	209.6
12. Social transfers other than in kind	:	:	:	67.3	110.3	123.4	171.8	171.8	196.5	217.8	227.4	234.5	245.9	250.8	256.8	260.0	261.2	264.7
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	0.0
14. Interest	:	:	:	20.9	26.2	26.5	28.6	28.6	34.1	28.2	45.3	51.7	48.4	49.6	48.9	45.9	46.4	47.1
15. Subsidies	:	:	:	3.9	4.5	4.3	8.9	8.9	9.1	9.6	9.2	8.0	9.1	9.2	10.1	11.0	11.1	11.2
16. Other current expenditure	:	:	:	11.1	17.6	27.4	40.5	40.5	42.5	46.4	49.4	46.5	46.6	48.8	45.4	45.5	45.7	46.6
17. Total current expenditure	:	:	:	210.8	299.5	363.8	554.0	554.0	619.2	655.4	691.3	698.5	710.6	722.1	736.2	743.3	749.7	761.1
18. Gross saving	:	:	:	17.1	-17.5	34.1	3.7	3.7	-15.0	-83.9	-86.7	-67.2	-74.4	-47.3	-47.4	-24.7	1.9	23.7
19. Capital transfers received	:	:	:	1.7	1.8	2.7	4.9	4.9	26.4	5.4	3.5	3.7	3.9	6.1	5.7	6.1	6.3	6.6
20. Total revenue	:	:	:	229.6	283.8	400.6	562.7	562.7	630.7	576.8	608.1	634.9	640.1	681.0	694.5	724.7	757.8	791.3
21. Gross fixed capital formation	:	:	:	17.8	19.0	18.3	36.5	36.5	46.9	50.6	50.2	48.3	46.2	45.0	49.2	51.4	53.5	56.2
22. Other capital expenditure	:	:	:	11.7	9.3	6.6	13.2	13.2	41.5	30.9	17.5	13.1	21.8	11.9	12.6	13.0	13.4	13.7
23. Total expenditure	:	:	:	240.3	327.7	388.6	603.7	603.7	707.6	736.9	759.0	759.9	778.7	779.0	798.0	807.8	816.5	830.9
24. Tax burden	:	:	:	208.3	260.9	364.5	505.9	505.9	563.6	508.0	542.3	571.6	575.5	595.8	615.5	642.0	672.9	704.6
25. Net lending (+) or net borrowing (-)	:	:	:	-10.7	-43.9	11.9	-41.0	-41.0	-76.9	-160.1	-150.9	-124.9	-138.6	-98.1	-103.5	-83.0	-58.7	-39.6

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	11.5	12.3	13.0	12.0	12.0	11.6	11.1	12.2	12.7	12.7	12.7	12.8	12.7	12.8	13.0
2. Current taxes on income and wealth	:	:	:	15.4	14.0	15.6	16.2	16.2	16.2	15.2	15.0	15.0	14.2	14.0	13.7	13.9	14.0	14.1
3. Social contributions	:	:	:	6.8	6.9	7.2	7.9	7.9	8.1	8.1	8.0	7.9	7.9	7.8	7.6	7.7	7.6	7.6
4. Of which actual social contributions	:	:	:	6.1	6.2	6.4	7.3	7.3	7.5	7.4	7.3	7.3	7.3	7.2	7.1	7.1	7.1	7.1
5. Other current revenue, including sales	:	:	:	3.2	2.8	2.9	3.6	3.6	3.9	4.0	3.7	3.4	3.4	4.4	3.9	3.9	3.8	3.7
6. Total current revenue	:	:	:	36.9	36.0	38.7	39.7	39.7	39.8	38.5	38.9	39.0	38.2	38.9	37.9	38.1	38.3	38.4
7. Government consumption expenditure	:	:	:	17.8	17.9	17.4	20.3	20.3	20.9	22.3	21.8	21.0	20.8	20.1	19.7	19.3	18.8	18.3
8. Collective consumption	:	:	:	7.7	7.3	7.4	8.0	8.0	8.1	8.4	8.1	7.8	7.8	7.5	7.3	7.2	7.0	6.8
9. Social transfers in kind	:	:	:	10.1	10.6	10.0	12.3	12.3	12.8	13.9	13.6	13.2	13.0	12.6	12.4	12.2	11.7	11.5
10. Compensation of employees	:	:	:	10.6	10.0	9.3	10.8	10.8	10.6	11.2	11.1	10.6	10.3	9.6	9.5	9.2	9.0	8.7
11. Intermediate consumption	:	:	:	6.9	8.0	8.4	10.8	10.8	11.6	12.6	12.1	11.5	11.4	11.3	11.1	10.8	10.5	10.2
12. Social transfers other than in kind	:	:	:	10.9	14.1	12.0	12.2	12.2	12.9	14.7	14.6	14.5	14.8	14.5	14.1	13.8	13.3	12.9
13. Social transfers in kind via market producers	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	:	:	:	3.4	3.3	2.6	2.0	2.0	2.2	1.9	2.9	3.2	2.9	2.9	2.7	2.4	2.4	2.3
15. Subsidies	:	:	:	0.6	0.6	0.4	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.5
16. Other current expenditure	:	:	:	1.8	2.2	2.7	2.9	2.9	2.8	3.1	3.2	2.9	2.8	2.8	2.5	2.4	2.3	2.3
17. Total current expenditure	:	:	:	34.2	38.2	35.4	39.4	39.4	40.8	44.1	44.4	43.1	42.7	41.6	40.5	39.4	38.2	37.2
18. Gross saving	:	:	:	2.8	-2.2	3.3	0.3	0.3	-1.0	-5.6	-5.6	-4.2	-4.5	-2.7	-2.6	-1.3	0.1	1.2
19. Capital transfers received	:	:	:	0.3	0.2	0.3	0.4	0.4	1.7	0.4	0.2	0.2	0.2	0.4	0.3	0.3	0.3	0.3
20. Total revenue	:	:	:	37.2	36.2	39.0	40.0	40.0	41.5	38.8	39.1	39.2	38.4	39.2	38.2	38.4	38.6	38.7
21. Gross fixed capital formation	:	:	:	2.9	2.4	1.8	2.6	2.6	3.1	3.4	3.2	3.0	2.8	2.6	2.7	2.7	2.7	2.7
22. Other capital expenditure	:	:	:	1.9	1.2	0.6	0.9	0.9	2.7	2.1	1.1	0.8	1.3	0.7	0.7	0.7	0.7	0.7
23. Total expenditure	:	:	:	39.0	41.8	37.8	42.9	42.9	46.6	49.6	48.8	46.9	46.8	44.9	43.9	42.8	41.6	40.6
24. Tax burden	:	:	:	33.8	33.3	35.5	36.0	36.0	37.1	34.2	34.9	35.3	34.6	34.3	33.9	34.0	34.3	34.4
25. Net lending (+) or net borrowing (-)	:	:	:	-1.7	-5.6	1.2	-2.9	-2.9	-5.1	-10.8	-9.7	-7.7	-8.3	-5.7	-5.7	-4.4	-3.0	-1.9

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	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	:	:	:	:	7.0	5.8	5.7	5.7	-1.1	-6.2	14.9	8.1	2.8	4.5	5.1	3.1	5.2	5.6
2. Current taxes on income and wealth	:	:	:	:	10.7	7.6	10.3	10.3	4.2	-8.5	3.6	3.8	-2.3	2.6	2.1	5.7	5.0	4.4
3. Social contributions	:	:	:	:	5.0	6.9	5.3	5.3	5.5	-1.5	2.6	3.5	2.7	2.5	2.8	4.1	4.0	3.7
4. Of which actual social contributions	:	:	:	:	5.5	6.7	6.0	6.0	5.5	-2.7	2.7	4.2	3.1	2.8	3.0	3.8	3.9	3.7
5. Other current revenue, including sales	:	:	:	:	3.1	5.7	11.2	11.2	8.1	1.3	-4.6	-3.4	2.5	34.9	-8.2	3.9	2.3	1.7
6. Total current revenue	:	:	:	:	7.7	6.7	7.9	7.9	3.2	-5.4	5.8	4.4	0.8	6.1	2.1	4.3	4.6	4.4
7. Government consumption expenditure	:	:	:	:	4.0	6.9	6.3	6.3	6.7	4.6	2.1	0.5	1.8	0.6	3.0	1.8	0.9	1.7
8. Collective consumption	:	:	:	:	3.7	7.4	4.0	4.0	6.2	1.6	1.5	0.0	2.8	-0.6	2.3	2.3	1.7	1.7
9. Social transfers in kind	:	:	:	:	4.2	6.5	7.9	7.9	7.0	6.5	2.5	0.7	1.2	1.3	3.5	1.5	0.4	1.7
10. Compensation of employees	:	:	:	:	3.1	6.3	5.9	5.9	2.6	3.1	3.6	-0.7	0.2	-2.5	3.3	1.0	0.8	1.3
11. Intermediate consumption	:	:	:	:	5.8	8.6	9.0	9.0	9.7	6.4	0.3	-0.5	1.3	4.0	3.0	0.6	1.0	1.8
12. Social transfers other than in kind	:	:	:	:	4.0	3.2	3.3	3.3	7.2	10.9	4.4	3.1	4.9	2.0	2.4	1.2	0.5	1.3
13. Social transfers in kind via market producers	:	:	:	:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	:	:	:	:	14.9	0.0	6.0	6.0	3.4	-17.4	60.8	14.2	-6.4	2.5	-1.3	-6.1	1.2	1.5
15. Subsidies	:	:	:	:	-6.6	6.8	20.4	20.4	0.0	6.3	-4.1	-13.3	13.9	1.0	9.5	8.5	1.1	1.3
16. Other current expenditure 1)	:	:	:	:	0.2	0.2	-0.1	-0.1	0.0	0.3	0.1	-0.3	-0.1	0.0	-0.3	-0.1	-0.1	-0.1
17. Total current expenditure	:	:	:	:	5.3	5.9	5.8	5.8	5.9	5.8	5.5	1.0	1.7	1.6	2.0	1.0	0.8	1.5
18. Gross saving 1)	:	:	:	:	0.8	0.3	0.8	0.8	-1.0	-4.7	0.1	1.4	-0.3	1.7	0.1	1.3	1.4	1.1
19. Capital transfers received	:	:	:	:	-3.2	19.6	-1.7	-1.7	382.4	-79.7	-33.7	4.1	5.4	56.7	-6.6	6.8	2.7	4.7
20. Total revenue	:	:	:	:	7.6	6.8	7.8	7.8	6.7	-8.5	5.4	4.4	0.8	6.4	2.0	4.3	4.6	4.4
21. Gross fixed capital formation	:	:	:	:	-1.4	2.3	79.6	79.6	21.6	7.9	-0.7	-3.9	-4.3	-2.5	9.2	4.5	4.0	5.1
22. Other capital expenditure 1)	:	:	:	:	0.1	0.0	-0.9	-0.9	1.9	-0.7	-1.0	-0.3	0.5	-0.6	0.0	0.0	0.0	0.0
23. Total expenditure	:	:	:	:	5.2	5.7	6.1	6.1	11.4	4.1	3.0	0.1	2.5	0.0	2.4	1.2	1.1	1.8
24. Tax burden	:	:	:	:	8.5	6.8	7.8	7.8	6.7	-9.9	6.8	5.4	0.7	3.5	3.3	4.3	4.8	4.7
25. Net lending (+) or net borrowing (-)	:	:	:	:	0.8	0.4	0.6	0.6	-2.1	-5.7	1.1	2.0	-0.6	2.7	0.0	1.3	1.4	1.1

1) Changes in GDP ratios.

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

	1995	2001	2002	2003	2004	2005	2006	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	5.6	-0.4	2.1	3.4	3.6	3.5	2.9	2.9	5.1	10.8	9.7	7.7	8.3	5.7	5.7	4.4	3.0	1.9
2. Interest payments (% of GDP)	3.3	2.2	1.9	1.9	1.9	2.0	2.0	2.0	2.2	1.9	2.9	3.2	2.9	2.9	2.7	2.4	2.4	2.3
3. Implicit interest rate 2)	8.1	6.0	5.6	5.6	5.4	5.3	5.2	5.2	5.3	3.6	4.6	4.3	3.7	3.5	3.3	2.9	2.8	2.7
4. Nominal GDP growth rate	5.1	3.8	5.1	6.2	5.5	6.0	5.7	5.7	2.4	-2.2	4.7	4.1	2.8	4.2	4.7	3.8	4.1	4.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.6	-0.4	2.1	3.4	3.6	3.5	2.9	2.9	5.1	10.8	9.7	7.7	8.3	5.7	5.7	4.4	3.0	1.9
6. Contribution of nominal GDP growth	-2.1	-1.4	-1.7	-2.1	-1.9	-2.3	-2.2	-2.2	-1.0	1.2	-2.9	-3.0	-2.2	-3.4	-3.9	-3.3	-3.5	-3.6
7. Stock-flow adjustment 3)	1.2	-1.0	-0.6	0.2	1.2	0.0	0.3	0.3	4.2	2.0	4.1	0.5	-2.5	-1.3	0.1	-1.0	0.2	0.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.3	-2.6	0.2	1.5	1.7	1.5	0.9	0.9	2.8	8.9	6.8	4.5	5.4	2.8	3.0	2.0	0.6	-0.4
9. Snow-ball effect	1.2	0.8	0.2	-0.2	0.0	-0.2	-0.2	-0.2	1.2	3.1	0.0	0.2	0.7	-0.6	-1.2	-0.8	-1.1	-1.3
10. Stock-flow adjustment 3)	1.2	-1.0	-0.6	0.2	1.2	0.0	0.3	0.3	4.2	2.0	4.1	0.5	-2.5	-1.3	0.1	-1.0	0.2	0.6
(% of GDP)																		
11. Change in gross debt 5)	4.7	-2.9	-0.2	1.5	2.9	1.3	1.0	1.0	8.2	13.9	10.9	5.2	3.6	0.9	2.0	0.1	-0.3	-1.1
12. Level of gross debt (end of year)	48.2	36.0	35.8	37.3	40.2	41.5	42.4	42.4	51.7	65.7	76.6	81.8	85.3	86.2	88.2	88.3	88.0	86.9

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

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

3) Line 7 = line 10.

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

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

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	2016	2017
1. Taxes on production and imports	1642	1718	1782	1805	1877	1956	2012	2012	2092
2. Current taxes on income and wealth	1549	1618	1698	1737	1792	1878	1924	1924	1997
3. Social contributions	1698	1753	1797	1823	1873	1930	1978	1978	2040
4. Of which actual social contributions	1570	1624	1668	1692	1740	1793	1839	1839	1899
5. Other current revenue, including sales	:	:	:	:	:	728	735	735	753
6. Total current revenue	5521	5745	5951	6074	6244	6491	6648	6648	6882
7. Government consumption expenditure	2750	2770	2826	2846	2921	3022	3077	3077	3156
8. Collective consumption	1044	1048	1069	1073	1092	1129	1148	1148	1176
9. Social transfers in kind	1706	1722	1757	1773	1829	1893	1929	1929	1979
10. Compensation of employees	1391	1396	1411	1413	1444	1490	1514	1514	1546
11. Intermediate consumption	839	845	873	880	907	948	961	961	985
12. Social transfers other than in kind	2094	2124	2202	2242	2301	2380	2422	2422	2488
13. Social transfers in kind via market producers	567	573	582	599	619	638	659	659	685
14. Interest	342	381	386	365	354	340	336	336	335
15. Subsidies	170	166	166	169	185	195	196	196	200
16. Other current expenditure	341	342	354	373	368	386	394	394	406
17. Total current expenditure	5743	5827	5975	6040	6177	6383	6486	6486	6650
18. Gross saving	-222	-82	-24	34	67	108	162	162	232
19. Capital transfers received	52	61	60	68	69	72	70	70	73
20. Total revenue	5573	5806	6012	6142	6313	6563	6718	6718	6955
21. Gross fixed capital formation	449	430	411	401	406	423	423	423	440
22. Other capital expenditure	203	146	199	146	148	119	117	117	118
23. Total expenditure	6396	6403	6585	6588	6732	6925	7026	7026	7208
24. Tax burden	4795	5000	5183	5276	5452	5686	5835	5835	6050
25. Net lending (+) or net borrowing (-)	-823	-597	-573	-445	-419	-362	-308	-308	-252

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	2016	2017
1. Taxes on production and imports	12.8	13.0	13.3	13.3	13.5	13.4	13.4	13.4	13.4
2. Current taxes on income and wealth	12.1	12.3	12.6	12.8	12.8	12.9	12.8	12.8	12.8
3. Social contributions	13.3	13.3	13.4	13.5	13.4	13.2	13.1	13.1	13.1
4. Of which actual social contributions	12.3	12.3	12.4	12.5	12.5	12.3	12.2	12.2	12.2
5. Other current revenue, including sales	:	:	:	:	:	5.0	4.9	4.9	4.8
6. Total current revenue	43.2	43.6	44.3	44.8	44.7	44.4	44.1	44.1	44.1
7. Government consumption expenditure	21.5	21.0	21.0	21.0	20.9	20.7	20.4	20.4	20.2
8. Collective consumption	8.2	8.0	8.0	7.9	7.8	7.7	7.6	7.6	7.5
9. Social transfers in kind	13.3	13.1	13.1	13.1	13.1	13.0	12.8	12.8	12.7
10. Compensation of employees	10.9	10.6	10.5	10.4	10.3	10.2	10.0	10.0	9.9
11. Intermediate consumption	6.6	6.4	6.5	6.5	6.5	6.5	6.4	6.4	6.3
12. Social transfers other than in kind	16.4	16.1	16.4	16.5	16.5	16.3	16.1	16.1	15.9
13. Social transfers in kind via market producers	4.4	4.4	4.3	4.4	4.4	4.4	4.4	4.4	4.4
14. Interest	2.7	2.9	2.9	2.7	2.5	2.3	2.2	2.2	2.1
15. Subsidies	1.3	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3
16. Other current expenditure	2.7	2.6	2.6	2.8	2.6	2.6	2.6	2.6	2.6
17. Total current expenditure	44.9	44.2	44.5	44.6	44.3	43.7	43.1	43.1	42.6
18. Gross saving	-1.7	-0.6	-0.2	0.3	0.5	0.7	1.1	1.1	1.5
19. Capital transfers received	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5
20. Total revenue	43.6	44.0	44.8	45.3	45.2	44.9	44.6	44.6	44.5
21. Gross fixed capital formation	3.5	3.3	3.1	3.0	2.9	2.9	2.8	2.8	2.8
22. Other capital expenditure	1.6	1.1	1.5	1.1	1.1	0.8	0.8	0.8	0.8
23. Total expenditure	50.0	48.6	49.0	48.6	48.2	47.4	46.6	46.6	46.2
24. Tax burden	37.5	37.9	38.6	38.9	39.1	38.9	38.7	38.7	38.7
25. Net lending (+) or net borrowing (-)	-6.4	-4.5	-4.3	-3.3	-3.0	-2.5	-2.0	-2.0	-1.6

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

	2011	2012	2013	2014	2015	2016	2017
1. Taxes on production and imports	4.6	3.7	1.3	4.0	4.2	2.9	4.0
2. Current taxes on income and wealth	4.5	4.9	2.3	3.1	4.8	2.5	3.8
3. Social contributions	3.2	2.6	1.4	2.8	3.0	2.5	3.2
4. Of which actual social contributions	3.4	2.7	1.4	2.9	3.1	2.5	3.2
5. Other current revenue, including sales	:	:	:	:	:	1.0	2.4
6. Total current revenue	4.1	3.6	2.1	2.8	4.0	2.4	3.5
7. Government consumption expenditure	0.7	2.0	0.7	2.6	3.5	1.8	2.6
8. Collective consumption	0.3	2.0	0.4	1.8	3.4	1.7	2.4
9. Social transfers in kind	0.9	2.0	0.9	3.2	3.5	1.9	2.6
10. Compensation of employees	0.3	1.1	0.2	2.2	3.2	1.6	2.1
11. Intermediate consumption	0.7	3.4	0.7	3.1	4.6	1.3	2.5
12. Social transfers other than in kind	1.4	3.7	1.8	2.6	3.5	1.7	2.7
13. Social transfers in kind via market producers	1.2	1.6	2.8	3.3	3.2	3.3	4.0
14. Interest	11.4	1.4	-5.5	-2.9	-3.9	-1.3	-0.3
15. Subsidies	-2.2	0.2	1.6	9.7	5.2	0.7	1.9
16. Other current expenditure 1)	-0.1	0.0	0.1	-0.1	0.0	0.0	0.0
17. Total current expenditure	1.5	2.5	1.1	2.3	3.3	1.6	2.5
18. Gross saving 1)	1.1	0.4	0.4	0.2	0.3	0.3	0.4
19. Capital transfers received	18.0	-1.0	13.2	0.8	5.0	-3.3	5.1
20. Total revenue	4.2	3.5	2.2	2.8	4.0	2.4	3.5
21. Gross fixed capital formation	-4.2	-4.4	-2.3	1.1	4.3	0.0	3.9
22. Other capital expenditure 1)	-0.5	0.4	-0.4	0.0	-0.2	0.0	0.0
23. Total expenditure	0.1	2.8	0.0	2.2	2.9	1.5	2.6
24. Tax burden	4.3	3.7	1.8	3.3	4.3	2.6	3.7
25. Net lending (+) or net borrowing (-)	1.9	0.3	1.0	0.3	0.5	0.4	0.4

1) Changes in GDP ratios.

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

	2010	2011	2012	2013	2014	2015	2016	2017
1. Net borrowing (% of GDP) 1)	6.4	4.5	4.3	3.3	3.0	2.5	2.0	1.6
2. Interest payments (% of GDP)	2.7	2.9	2.9	2.7	2.5	2.3	2.2	2.1
3. Implicit interest rate 2)	3.8	3.8	3.6	3.2	3.0	2.8	2.6	2.6
4. Nominal GDP growth rate	4.4	3.0	1.9	0.9	3.0	4.7	3.1	3.7
(% of GDP)								
Budgetary constraint based on the deficit								
5. Deficit (net borrowing) 1)	6.4	4.5	4.3	3.3	3.0	2.5	2.0	1.6
6. Contribution of nominal GDP growth	-3.1	-2.3	-1.5	-0.7	-2.6	-4.0	-2.6	-3.1
7. Stock-flow adjustment 3)	2.3	0.7	0.9	-0.5	0.9	0.7	-0.1	0.1
Budgetary constraint based on the primary deficit								
8. Primary deficit 4)	3.8	1.6	1.4	0.6	0.5	0.1	-0.2	-0.5
9. Snow-ball effect	-0.4	0.6	1.4	2.0	0.0	-1.6	-0.4	-0.9
10. Stock-flow adjustment 3)	2.3	0.7	0.9	-0.5	0.9	0.7	-0.1	0.1
(% of GDP)								
11. Change in gross debt 5)	5.6	3.0	3.7	2.0	1.3	-0.8	-0.7	-1.4
12. Level of gross debt (end of year)	78.6	81.6	85.2	87.3	88.6	87.8	87.1	85.8

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

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

3) Line 7 = line 10.

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

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

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