

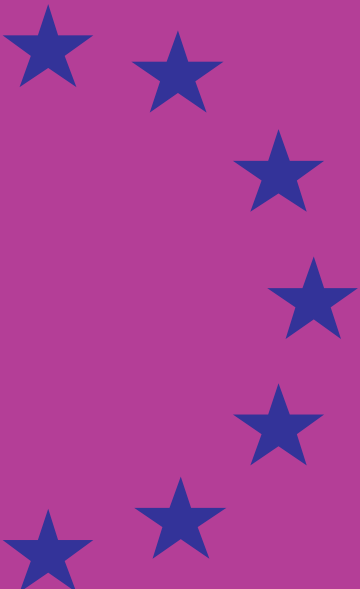


General Government Data

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by Country

AUTUMN 2020



General Government Data

General Government Revenue, Expenditure, Balances and Gross Debt

PART I: Tables by Country

AUTUMN 2020

For inquiries concerning the data, please contact:

I. Kuhnert tel. +32 (0)2 29 923 33
D. Grenouilleau tel. +32 (0)2 29 514 39
D. Zaitegui tel. +32 (0)2 29 819 82

email: ingo.kuhnert@ec.europa.eu
email: daniel.grenouilleau@ec.europa.eu
email: david.zaitegui@ec.europa.eu

Cut-off date: 22 October 2020

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 2019 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2020 - 2022 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in Autumn 2020.

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

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

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

PART I: TABLES BY COUNTRY

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

A: *General government accounts in national currency.*

B: *General government accounts as percent of GDP at market prices.*

C: *General government accounts; annual percentage change.*

D: *General government gross debt ratios and debt dynamics.*

PART II: TABLES BY SERIES

31. Current taxes on imports and production	41. Intermediate consumption	51. Gross fixed capital formation
32. Current taxes on income and wealth	42. Social transfers other than in kind	52. Other capital expenditure
33. Social contributions received	43. Social transfers in kind via market producers	53. Total expenditure
34. Actual social contributions received	44. Interest	54. Net lending (+) or net borrowing (-)
35. Other current revenue, including sales	45. Subsidies	55. Net lending (+) or net borrowing (-) excl. interest
36. Total current revenue	46. Other current expenditure	56. Consolidated gross debt
37. Final consumption expenditure	47. Total current expenditure	57. Gross domestic product at current market prices
38. Collective consumption expenditure	48. Gross saving	
39. Social transfers in kind	49. Capital transfers received	
40. Compensation of employees	50. Total revenue	

A: *National currency*

B: *As percentage of GDP at market prices*

C: *Annual percentage change*

1 BELGIUM	6
2 GERMANY	10
3 ESTONIA	14
4 IRELAND	18
5 GREECE	22
6 SPAIN	26
7 FRANCE	30
8 ITALY	34
9 CYPRUS	38
10 LATVIA	42
11 LITHUANIA	46
12 LUXEMBOURG	50
13 MALTA	54
14 NETHERLANDS	58
15 AUSTRIA	62
16 PORTUGAL	66
17 SLOVENIA	70
18 SLOVAKIA	74
19 FINLAND	78
20 EA-19	82
21 BULGARIA	86
22 CZECHIA	90
23 DENMARK	94
24 CROATIA	98
25 HUNGARY	102
26 POLAND	106
27 ROMANIA	110
28 SWEDEN	114
29 EU-27	118
30 UNITED KINGDOM	122

GENERAL GOVERNMENT DATA

GENERAL GOVERNMENT REVENUE,
EXPENDITURE, BALANCES AND GROSS DEBT

PART I

TABLES BY COUNTRY

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	25.9	33.5	44.4	45.4	44.9	47.9	49.9	52.7	53.5	54.3	55.2	57.9	59.8	62.0	64.2	57.5	62.1	65.6
2. Current taxes on income and wealth	33.7	42.9	54.8	57.2	52.2	55.8	59.8	62.6	65.7	67.2	68.0	68.8	73.9	77.2	74.6	70.0	71.7	76.0
3. Social contributions	34.0	40.1	53.1	56.2	57.6	58.9	61.9	64.5	66.2	66.9	68.1	67.7	69.8	71.4	73.6	70.0	74.1	76.8
4. Of which actual social contributions	29.8	34.9	46.0	48.6	49.6	50.7	53.2	55.4	56.6	57.3	58.9	58.2	59.9	61.2	63.2	60.1	63.7	65.9
5. Other current revenue, including sales	7.2	8.9	12.9	14.2	14.5	16.0	17.7	18.6	19.0	19.7	19.1	20.5	21.5	22.5	23.1	22.0	23.0	22.9
6. Total current revenue	100.8	125.4	165.1	173.0	169.2	178.6	189.4	198.4	204.4	208.1	210.5	214.9	225.0	233.0	235.5	219.6	230.9	241.3
7. Government consumption expenditure	44.8	53.9	74.3	79.7	83.8	86.2	90.4	93.9	95.5	97.7	98.4	100.0	102.4	105.9	109.7	113.1	116.7	119.5
8. Collective consumption	18.0	20.9	28.3	30.0	31.3	32.0	33.0	34.4	34.6	35.3	35.2	35.1	35.4	36.7	38.1	39.7	40.6	41.3
9. Social transfers in kind	26.8	33.1	45.9	49.8	52.5	54.2	57.5	59.5	60.9	62.3	63.2	65.0	67.0	69.2	71.6	73.4	76.1	78.2
10. Compensation of employees	24.4	28.8	39.7	41.9	44.0	45.3	47.2	49.2	50.7	52.2	52.3	53.6	55.3	56.7	58.6	60.2	61.4	62.8
11. Intermediate consumption	7.5	9.5	12.9	13.9	14.9	15.1	15.9	16.6	16.5	17.2	17.1	17.5	17.8	18.8	19.4	20.4	21.2	21.6
12. Social transfers other than in kind	32.9	37.2	50.8	54.1	58.2	59.7	62.2	65.4	68.3	69.3	70.7	72.9	75.2	77.6	80.3	92.9	92.4	94.5
13. Social transfers in kind via market producers	12.2	15.5	22.6	24.9	26.5	27.5	29.2	30.3	30.8	31.6	32.2	33.2	34.1	35.4	36.9	37.3	38.7	39.8
14. Interest	18.9	17.2	13.8	14.2	13.5	12.9	13.3	13.5	12.9	12.9	12.0	11.5	10.5	9.8	9.4	9.1	8.6	7.8
15. Subsidies	3.6	4.2	9.7	10.8	11.2	13.2	14.5	14.9	15.4	15.8	16.0	16.0	16.3	17.0	17.9	24.0	21.1	22.0
16. Other current expenditure	4.2	4.9	6.2	6.7	7.8	7.8	8.1	8.4	8.6	8.4	8.6	9.3	8.0	9.1	9.4	13.2	7.1	10.2
17. Total current expenditure	103.7	117.3	155.6	166.5	176.1	181.6	190.4	198.3	203.1	207.4	209.0	214.1	217.2	224.3	231.9	257.0	250.6	258.7
18. Gross saving	-2.9	8.1	9.5	6.5	-6.9	-3.0	-1.0	0.1	1.3	0.7	1.5	0.8	7.8	8.7	3.6	-37.5	-19.6	-17.4
19. Capital transfers received	0.6	1.0	2.0	1.8	1.4	2.2	2.3	3.0	3.8	3.7	3.3	3.4	3.4	3.5	3.1	3.1	3.1	3.0
20. Total revenue	101.3	126.4	167.1	174.7	170.6	180.8	191.6	201.4	208.2	211.8	213.8	218.3	228.5	236.5	238.6	222.7	234.0	244.3
21. Gross fixed capital formation	4.7	6.1	6.8	7.2	7.9	8.1	9.0	9.6	9.1	10.3	10.4	10.4	10.7	12.2	12.5	11.8	13.0	13.1
22. Other capital expenditure	2.4	3.3	4.4	4.9	5.5	5.9	8.5	10.2	8.3	6.3	4.5	4.0	3.6	3.7	3.5	3.6	3.6	3.6
23. Total expenditure	110.8	126.6	166.9	178.6	189.5	195.7	207.9	218.1	220.5	224.1	223.9	228.5	231.5	240.2	247.9	272.4	267.2	275.4
24. Tax burden	90.7	113.2	148.4	154.4	149.2	157.6	166.2	174.4	180.3	183.5	186.8	189.5	198.4	205.4	206.8	192.5	202.3	212.3
25. Net lending (+) or net borrowing (-)	-9.5	-0.2	0.2	-3.9	-18.8	-14.8	-16.3	-16.7	-12.3	-12.3	-10.1	-10.2	-3.1	-3.7	-9.3	-49.7	-33.2	-31.2

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	12.3	13.1	12.9	12.9	13.0	13.2	13.3	13.7	13.6	13.5	13.2	13.5	13.4	13.5	13.5	13.0	13.2	13.3
2. Current taxes on income and wealth	16.0	16.7	15.9	16.3	15.1	15.4	15.9	16.2	16.7	16.7	16.3	16.0	16.6	16.8	15.7	15.8	15.3	15.4
3. Social contributions	16.1	15.6	15.5	16.0	16.6	16.2	16.5	16.7	16.8	16.6	16.4	15.8	15.7	15.5	15.5	15.8	15.8	15.6
4. Of which actual social contributions	14.2	13.6	13.4	13.8	14.3	14.0	14.1	14.3	14.4	14.2	14.1	13.5	13.5	13.3	13.3	13.6	13.6	13.4
5. Other current revenue, including sales	3.4	3.5	3.7	4.0	4.2	4.4	4.7	4.8	4.8	4.9	4.6	4.8	4.8	4.9	4.8	5.0	4.9	4.6
6. Total current revenue	47.9	48.9	48.1	49.2	48.8	49.2	50.4	51.4	52.0	51.6	50.5	50.0	50.6	50.6	49.5	49.5	49.2	48.9
7. Government consumption expenditure	21.3	21.0	21.6	22.7	24.2	23.7	24.0	24.3	24.3	24.2	23.6	23.3	23.0	23.0	23.0	25.5	24.9	24.2
8. Collective consumption	8.6	8.1	8.2	8.5	9.0	8.8	8.8	8.9	8.8	8.8	8.4	8.2	8.0	8.0	8.0	9.0	8.6	8.4
9. Social transfers in kind	12.7	12.9	13.4	14.1	15.2	14.9	15.3	15.4	15.5	15.5	15.2	15.1	15.1	15.0	15.0	16.6	16.2	15.9
10. Compensation of employees	11.6	11.2	11.5	11.9	12.7	12.5	12.5	12.7	12.9	12.9	12.6	12.5	12.4	12.3	12.3	13.6	13.1	12.7
11. Intermediate consumption	3.6	3.7	3.7	3.9	4.3	4.2	4.2	4.3	4.2	4.3	4.1	4.1	4.0	4.1	4.1	4.6	4.5	4.4
12. Social transfers other than in kind	15.6	14.5	14.8	15.4	16.8	16.4	16.5	16.9	17.4	17.2	17.0	16.9	16.9	16.9	16.9	20.9	19.7	19.1
13. Social transfers in kind via market producers	5.8	6.0	6.6	7.1	7.7	7.6	7.8	7.8	7.8	7.8	7.7	7.7	7.7	7.7	7.8	8.4	8.2	8.1
14. Interest	9.0	6.7	4.0	4.0	3.9	3.6	3.5	3.5	3.3	3.2	2.9	2.7	2.4	2.1	2.0	2.1	1.8	1.6
15. Subsidies	1.7	1.6	2.8	3.1	3.2	3.6	3.9	3.9	3.9	3.9	3.8	3.7	3.7	3.7	3.8	5.4	4.5	4.5
16. Other current expenditure	2.0	1.9	1.8	1.9	2.3	2.2	2.2	2.2	2.2	2.1	2.1	2.2	1.8	2.0	2.0	3.0	1.5	2.1
17. Total current expenditure	49.3	45.7	45.3	47.3	50.8	50.0	50.6	51.3	51.7	51.5	50.1	49.8	48.8	48.7	48.7	58.0	53.4	52.4
18. Gross saving	-1.4	3.2	2.8	1.8	-2.0	-0.8	-0.3	0.0	0.3	0.2	0.4	0.2	1.8	1.9	0.8	-8.5	-4.2	-3.5
19. Capital transfers received	0.3	0.4	0.6	0.5	0.4	0.6	0.6	0.8	1.0	0.9	0.8	0.8	0.8	0.8	0.6	0.7	0.7	0.6
20. Total revenue	48.1	49.3	48.6	49.7	49.2	49.8	51.0	52.2	53.0	52.5	51.3	50.8	51.3	51.4	50.1	50.2	49.9	49.5
21. Gross fixed capital formation	2.2	2.4	2.0	2.0	2.3	2.2	2.4	2.5	2.3	2.6	2.5	2.4	2.4	2.6	2.6	2.7	2.8	2.7
22. Other capital expenditure	1.2	1.3	1.3	1.4	1.6	1.6	2.3	2.7	2.1	1.6	1.1	0.9	0.8	0.8	0.7	0.8	0.8	0.7
23. Total expenditure	52.6	49.4	48.6	50.8	54.7	53.9	55.3	56.5	56.1	55.6	53.7	53.1	52.0	52.2	52.1	61.4	56.9	55.8
24. Tax burden	43.1	44.2	43.2	43.9	43.1	43.4	44.2	45.2	45.9	45.5	44.8	44.0	44.6	44.6	43.4	43.4	43.1	43.0
25. Net lending (+) or net borrowing (-)	-4.5	-0.1	0.1	-1.1	-5.4	-4.1	-4.3	-4.3	-3.1	-3.1	-2.4	-2.4	-0.7	-0.8	-1.9	-11.2	-7.1	-6.3

Table 1C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Belgium****(EURO-BEF; annual percentage changes unless otherwise stated)**

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	6.0	4.3	4.7	2.3	-1.1	6.6	4.3	5.6	1.5	1.5	1.6	4.9	3.3	3.7	3.5	-10.5	8.0	5.7
2. Current taxes on income and wealth	2.1	6.6	3.9	4.4	-8.7	6.8	7.2	4.7	5.0	2.3	1.2	1.1	7.5	4.4	-3.3	-6.2	2.4	6.0
3. Social contributions	2.3	3.1	6.2	5.7	2.5	2.4	5.1	4.2	2.6	1.1	1.8	-0.6	3.0	2.3	3.1	-4.9	5.9	3.6
4. Of which actual social contributions	1.9	2.9	6.3	5.7	2.1	2.2	4.8	4.1	2.3	1.2	2.8	-1.2	2.9	2.2	3.3	-4.9	5.9	3.6
5. Other current revenue, including sales	7.7	7.7	4.5	10.6	2.0	10.6	10.4	4.9	2.3	3.4	-2.7	7.1	5.0	4.5	2.6	-4.6	4.5	-0.5
6. Total current revenue	3.6	4.9	4.9	4.8	-2.2	5.5	6.0	4.8	3.0	1.8	1.2	2.1	4.7	3.6	1.1	-6.8	5.2	4.5
7. Government consumption expenditure	3.8	4.6	4.1	7.3	5.1	2.8	4.9	3.8	1.8	2.2	0.8	1.7	2.4	3.3	3.6	3.1	3.1	2.5
8. Collective consumption	0.4	4.8	3.6	5.7	4.5	2.1	3.1	4.2	0.6	2.2	-0.4	-0.4	1.0	3.5	4.0	4.2	2.2	1.8
9. Social transfers in kind	6.1	4.5	4.5	8.3	5.5	3.2	6.0	3.6	2.4	2.2	1.4	2.8	3.1	3.3	3.4	2.6	3.6	2.8
10. Compensation of employees	2.2	3.8	4.3	5.7	4.9	3.0	4.1	4.2	3.1	2.9	0.3	2.5	3.1	2.5	3.3	2.8	2.0	2.2
11. Intermediate consumption	6.3	4.9	0.1	7.6	7.3	1.6	5.5	4.2	-0.6	4.5	-0.7	2.3	1.7	5.5	3.3	4.9	4.2	1.9
12. Social transfers other than in kind	3.0	2.6	5.2	6.4	7.6	2.6	4.1	5.2	4.3	1.5	2.1	3.0	3.2	3.2	3.4	15.7	-0.5	2.2
13. Social transfers in kind via market producers	7.2	5.7	5.7	10.6	6.4	3.7	6.0	3.9	1.6	2.7	1.8	3.3	2.7	3.6	4.4	0.9	3.8	2.9
14. Interest	-3.0	2.4	2.8	2.4	-5.0	-4.0	2.8	1.4	-4.5	0.4	-6.9	-4.2	-8.9	-6.9	-4.1	-2.5	-6.3	-9.0
15. Subsidies	14.4	0.6	16.7	11.3	3.7	17.9	9.6	2.8	3.2	2.6	1.4	0.1	1.5	4.4	5.6	34.1	-12.1	4.3
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	-0.4	0.2	0.0	1.0	-1.5	0.6
17. Total current expenditure	2.8	3.4	4.6	7.0	5.8	3.1	4.8	4.1	2.4	2.1	0.7	2.5	1.5	3.3	3.4	10.8	-2.5	3.2
18. Gross saving 1)	0.4	0.7	0.1	-0.9	-3.8	1.2	0.6	0.3	0.3	-0.2	0.2	-0.2	1.6	0.1	-1.1	-9.2	4.3	0.7
19. Capital transfers received	31.0	-18.0	-0.5	-11.3	-19.0	54.8	3.6	31.9	24.8	-2.6	-10.1	1.8	2.7	0.3	-10.6	0.9	-1.9	-3.1
20. Total revenue	3.7	4.7	4.8	4.6	-2.4	6.0	6.0	5.1	3.4	1.7	1.0	2.1	4.7	3.5	0.9	-6.7	5.1	4.4
21. Gross fixed capital formation	-4.6	7.1	9.8	5.2	10.1	3.1	10.4	6.7	-4.8	13.0	0.6	-0.2	3.5	13.6	2.8	-5.6	10.3	0.5
22. Other capital expenditure 1)	0.1	0.0	0.2	0.1	0.2	0.0	0.6	0.4	-0.6	-0.5	-0.5	-0.2	-0.1	0.0	-0.1	0.1	0.0	0.0
23. Total expenditure	2.6	3.5	5.2	7.0	6.1	3.3	6.3	4.9	1.1	1.6	-0.1	2.1	1.3	3.7	3.2	9.9	-1.9	3.1
24. Tax burden	3.3	4.8	5.0	4.1	-3.4	5.6	5.4	4.9	3.4	1.8	1.8	1.4	4.7	3.5	0.6	-6.9	5.1	5.0
25. Net lending (+) or net borrowing (-)	0.5	0.6	-0.2	-1.2	-4.3	1.3	-0.2	0.0	1.2	0.1	0.6	0.1	1.7	-0.1	-1.2	-9.3	4.1	0.8

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	4.5	-0.2	-0.1	1.1	5.4	4.1	4.3	4.3	3.1	3.1	2.4	2.4	0.7	0.8	1.9	11.2	7.1	6.3
2. Interest payments (% of GDP)	9.0	6.6	4.0	4.0	3.9	3.6	3.5	3.5	3.3	3.2	2.9	2.7	2.4	2.1	2.0	2.1	1.8	1.6
3. Implicit interest rate 2)	:	6.2	4.7	4.7	4.1	3.7	3.6	3.5	3.2	3.1	2.8	2.6	2.3	2.2	2.0	2.0	1.6	1.4
4. Nominal GDP growth rate	3.6	3.1	5.7	2.4	-1.5	4.8	3.5	2.7	1.7	2.6	3.4	3.2	3.5	3.5	3.4	-6.9	5.8	5.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.5	-0.2	-0.1	1.1	5.4	4.1	4.3	4.3	3.1	3.1	2.4	2.4	0.7	0.8	1.9	11.2	7.1	6.3
6. Contribution of nominal GDP growth	:	-3.3	-4.9	-2.0	1.4	-4.6	-3.4	-2.7	-1.8	-2.6	-3.5	-3.3	-3.5	-3.4	-3.3	7.2	-6.5	-5.7
7. Stock-flow adjustment 3)	:	2.2	0.8	6.8	0.2	0.6	2.3	-0.3	-0.7	1.1	-0.7	0.7	-0.2	0.4	-0.3	1.2	-0.5	0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.5	-6.8	-4.1	-2.9	1.5	0.5	0.8	0.8	-0.1	-0.1	-0.5	-0.3	-1.7	-1.3	0.0	9.2	5.2	4.7
9. Snow-ball effect	:	3.3	-0.9	2.0	5.3	-1.0	0.1	0.8	1.5	0.6	-0.6	-0.6	-1.2	-1.3	-1.3	9.3	-4.7	-4.2
10. Stock-flow adjustment 3)	:	2.2	0.8	6.8	0.2	0.6	2.3	-0.3	-0.7	1.1	-0.7	0.7	-0.2	0.4	-0.3	1.2	-0.5	0.3
(% of GDP)																		
11. Change in gross debt 5)	:	-1.4	-4.2	5.8	7.1	0.1	3.2	1.3	0.7	1.5	-1.8	-0.2	-3.0	-2.3	-1.7	19.7	0.1	0.9
12. Level of gross debt (end of year)	131.3	108.2	87.3	93.2	100.2	100.3	103.5	104.8	105.5	107.0	105.2	105.0	102.0	99.8	98.1	117.7	117.8	118.6

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	197	228	270	274	276	278	296	301	306	314	327	335	346	357	370	337	368	397
2. Current taxes on income and wealth	226	268	300	314	282	281	306	327	341	353	372	397	421	445	457	417	432	451
3. Social contributions	344	383	405	413	416	426	443	455	465	482	501	524	549	573	598	599	622	646
4. Of which actual social contributions	320	357	375	382	384	394	410	422	432	448	467	488	512	534	557	558	579	601
5. Other current revenue, including sales	89	87	107	112	119	127	140	140	142	152	151	154	157	166	172	176	175	175
6. Total current revenue	856	966	1081	1113	1092	1113	1184	1222	1254	1301	1351	1410	1474	1539	1597	1529	1597	1668
7. Government consumption expenditure	368	402	446	465	489	502	514	529	552	573	596	624	648	670	705	755	783	806
8. Collective consumption	151	162	167	175	183	185	188	197	202	207	212	219	230	239	252	268	278	286
9. Social transfers in kind	217	240	279	290	306	317	325	332	350	366	383	405	419	431	453	486	505	520
10. Compensation of employees	167	176	186	191	200	206	211	215	220	228	233	241	250	260	272	281	286	291
11. Intermediate consumption	73	81	102	109	117	125	132	136	142	147	153	163	168	173	182	209	213	215
12. Social transfers other than in kind	326	369	402	405	427	430	424	430	439	452	470	487	506	520	545	594	599	602
13. Social transfers in kind via market producers	138	155	180	187	198	204	210	215	228	240	252	268	278	286	300	314	331	346
14. Interest	66	67	67	68	65	63	67	63	51	47	42	37	34	31	27	24	22	20
15. Subsidies	38	34	25	24	32	30	27	25	26	26	27	27	27	29	31	86	52	47
16. Other current expenditure	38	43	43	47	46	51	52	57	66	65	63	65	64	71	74	88	93	95
17. Total current expenditure	846	925	1005	1032	1086	1110	1123	1142	1172	1204	1241	1286	1326	1371	1432	1596	1598	1616
18. Gross saving	10	41	76	81	6	3	61	80	82	98	111	124	147	169	165	-67	-1	51
19. Capital transfers received	9	8	10	9	10	10	10	11	11	12	13	17	12	15	14	15	15	15
20. Total revenue	866	974	1091	1123	1102	1122	1195	1233	1265	1314	1365	1427	1485	1554	1611	1544	1612	1683
21. Gross fixed capital formation	50	49	49	54	58	60	63	61	61	61	65	69	73	80	86	95	100	103
22. Other capital expenditure	148	34	30	39	35	64	33	30	30	32	30	35	41	42	40	52	55	53
23. Total expenditure	1044	1007	1085	1126	1179	1235	1219	1233	1264	1297	1336	1390	1441	1492	1558	1743	1753	1773
24. Tax burden	749	860	954	980	950	962	1020	1058	1087	1126	1179	1234	1292	1349	1399	1325	1393	1462
25. Net lending (+) or net borrowing (-)	-179	-33	7	-3	-77	-112	-24	0	1	17	29	36	44	62	52	-200	-141	-91

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	10.4	10.8	10.8	10.8	11.3	10.9	11.0	11.0	10.9	10.7	10.8	10.7	10.6	10.6	10.7	10.1	10.5	10.9
2. Current taxes on income and wealth	11.9	12.7	12.0	12.3	11.5	11.0	11.4	11.9	12.1	12.1	12.3	12.7	12.9	13.2	13.3	12.5	12.3	12.3
3. Social contributions	18.2	18.1	16.2	16.2	17.0	16.6	16.4	16.6	16.6	16.5	16.6	16.7	16.9	17.1	17.3	17.9	17.7	17.7
4. Of which actual social contributions	16.9	16.9	15.0	15.0	15.7	15.4	15.2	15.4	15.4	15.3	15.4	15.6	15.7	15.9	16.2	16.7	16.5	16.5
5. Other current revenue, including sales	4.7	4.1	4.3	4.4	4.9	4.9	5.2	5.1	5.1	5.2	5.0	4.9	4.8	4.9	5.0	5.3	5.0	4.8
6. Total current revenue	45.2	45.8	43.3	43.7	44.7	43.4	44.0	44.5	44.6	44.5	44.7	45.0	45.2	45.9	46.3	45.8	45.5	45.7
7. Government consumption expenditure	19.4	19.0	17.9	18.3	20.0	19.6	19.1	19.3	19.6	19.6	19.7	19.9	19.9	20.0	20.4	22.6	22.3	22.1
8. Collective consumption	7.9	7.7	6.7	6.9	7.5	7.2	7.0	7.2	7.2	7.1	7.0	7.0	7.0	7.1	7.3	8.0	7.9	7.8
9. Social transfers in kind	11.5	11.4	11.2	11.4	12.5	12.3	12.1	12.1	12.4	12.5	12.7	12.9	12.8	12.9	13.1	14.6	14.4	14.2
10. Compensation of employees	8.8	8.4	7.5	7.5	8.2	8.0	7.8	7.8	7.8	7.8	7.7	7.7	7.7	7.7	7.9	8.4	8.2	8.0
11. Intermediate consumption	3.9	3.8	4.1	4.3	4.8	4.9	4.9	4.9	5.0	5.0	5.1	5.2	5.2	5.2	5.3	6.3	6.1	5.9
12. Social transfers other than in kind	17.2	17.5	16.1	15.9	17.4	16.8	15.8	15.7	15.6	15.4	15.5	15.5	15.5	15.5	15.8	17.8	17.1	16.5
13. Social transfers in kind via market producers	7.3	7.3	7.2	7.4	8.1	8.0	7.8	7.8	8.1	8.2	8.3	8.5	8.5	8.5	8.7	9.4	9.4	9.5
14. Interest	3.5	3.2	2.7	2.7	2.6	2.5	2.5	2.3	1.8	1.6	1.4	1.2	1.0	0.9	0.8	0.7	0.6	0.6
15. Subsidies	2.0	1.6	1.0	0.9	1.3	1.2	1.0	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	2.6	1.5	1.3
16. Other current expenditure	2.0	2.0	1.7	1.8	1.9	2.0	1.9	2.1	2.4	2.2	2.1	2.1	2.0	2.1	2.2	2.6	2.7	2.6
17. Total current expenditure	44.7	43.8	40.2	40.5	44.4	43.3	41.7	41.6	41.7	41.1	41.0	41.0	40.7	40.8	41.5	47.8	45.5	44.3
18. Gross saving	0.5	2.0	3.0	3.2	0.3	0.1	2.3	2.9	2.9	3.3	3.7	4.0	4.5	5.0	4.8	-2.0	0.0	1.4
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	0.5	0.4	0.4	0.4	0.4	0.4	0.4
20. Total revenue	45.7	46.2	43.7	44.1	45.0	43.8	44.4	44.9	45.0	44.9	45.1	45.5	45.6	46.3	46.7	46.2	46.0	46.1
21. Gross fixed capital formation	2.6	2.3	2.0	2.1	2.4	2.4	2.3	2.2	2.2	2.1	2.1	2.2	2.2	2.4	2.5	2.8	2.8	2.8
22. Other capital expenditure	7.8	1.6	1.2	1.5	1.4	2.5	1.2	1.1	1.1	1.1	1.0	1.1	1.3	1.2	1.2	1.6	1.6	1.5
23. Total expenditure	55.1	47.8	43.4	44.2	48.2	48.1	45.2	44.9	44.9	44.3	44.1	44.4	44.2	44.5	45.2	52.2	50.0	48.5
24. Tax burden	39.6	40.8	38.2	38.5	38.8	37.5	37.9	38.5	38.7	38.5	39.0	39.4	39.6	40.2	40.6	39.7	39.7	40.0
25. Net lending (+) or net borrowing (-)	-9.4	-1.6	0.3	-0.1	-3.2	-4.4	-0.9	0.0	0.0	0.6	1.0	1.2	1.4	1.8	1.5	-6.0	-4.0	-2.5

Table 2C

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

Germany

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

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	0.4	2.0	9.5	1.6	0.5	0.9	6.2	1.8	1.5	2.8	4.1	2.5	3.2	3.1	3.7	-8.9	9.5	7.6
2. Current taxes on income and wealth	0.5	4.7	8.4	4.7	-10.4	-0.2	9.0	6.7	4.3	3.7	5.2	6.8	6.1	5.6	2.9	-8.8	3.5	4.3
3. Social contributions	4.7	0.1	-0.2	2.0	0.7	2.6	3.8	2.7	2.4	3.6	3.9	4.6	4.8	4.2	4.4	0.3	3.8	3.9
4. Of which actual social contributions	4.8	0.8	-0.4	1.9	0.5	2.5	4.0	2.9	2.4	3.8	4.1	4.6	5.0	4.3	4.3	0.0	3.8	3.9
5. Other current revenue, including sales	-1.2	0.3	4.9	5.1	6.5	6.4	10.3	0.1	1.9	6.4	-0.1	1.5	2.2	5.4	4.0	2.2	-0.5	0.1
6. Total current revenue	2.0	1.8	5.0	2.9	-1.9	1.9	6.4	3.2	2.6	3.8	3.8	4.4	4.5	4.5	3.7	-4.3	4.5	4.4
7. Government consumption expenditure	2.9	1.3	2.1	4.2	5.2	2.6	2.4	3.0	4.3	3.9	3.9	4.7	3.9	3.4	5.1	7.2	3.7	3.0
8. Collective consumption	1.4	1.5	-0.1	4.6	4.2	1.4	1.8	4.6	2.6	2.5	2.5	3.1	4.8	4.0	5.3	6.7	3.6	2.9
9. Social transfers in kind	4.0	1.2	3.5	3.9	5.7	3.3	2.7	2.1	5.3	4.7	4.7	5.5	3.4	3.1	5.0	7.4	3.7	3.0
10. Compensation of employees	1.9	0.3	0.5	2.6	4.7	2.8	2.5	1.8	2.7	3.2	2.4	3.3	3.9	3.8	4.6	3.4	2.0	1.5
11. Intermediate consumption	1.5	-0.8	4.4	7.3	7.4	6.3	5.5	3.0	4.5	3.7	4.0	6.2	3.6	3.0	4.9	15.0	1.8	1.2
12. Social transfers other than in kind	5.9	-0.3	-1.7	0.8	5.3	0.9	-1.4	1.4	2.0	2.9	4.0	3.7	3.9	2.8	4.8	8.9	0.9	0.5
13. Social transfers in kind via market producers	5.0	3.0	3.7	4.1	5.9	3.0	2.7	2.6	5.8	5.3	5.2	6.1	3.8	2.8	5.2	4.6	5.5	4.4
14. Interest	0.4	5.1	3.6	1.3	-4.8	-2.3	6.5	-5.5	-18.9	-8.4	-10.5	-11.7	-9.5	-7.8	-11.6	-14.0	-8.5	-5.6
15. Subsidies	-3.4	-3.4	-3.1	-1.6	33.6	-8.1	-7.6	-8.5	3.1	1.5	4.5	-2.2	-1.1	11.2	4.5	177.8	-38.8	-10.5
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.0	0.1	-0.1	0.2	0.3	-0.1	-0.1	0.0	-0.1	0.2	0.0	0.5	0.0	-0.1
17. Total current expenditure	3.5	1.0	0.8	2.7	5.2	2.2	1.2	1.7	2.7	2.7	3.0	3.7	3.1	3.3	4.5	11.4	0.1	1.2
18. Gross saving 1)	-0.6	0.3	1.7	0.1	-2.9	-0.1	2.2	0.7	0.0	0.4	0.3	0.3	0.6	0.5	-0.2	-6.8	2.0	1.4
19. Capital transfers received	-19.2	-9.2	8.2	-4.4	2.2	-0.3	8.7	6.6	-5.5	18.2	8.4	22.7	-29.8	25.2	-5.2	6.8	1.6	-0.8
20. Total revenue	1.8	1.7	5.0	2.9	-1.9	1.9	6.5	3.2	2.5	3.9	3.9	4.5	4.1	4.6	3.6	-4.2	4.4	4.4
21. Gross fixed capital formation	-2.2	-0.3	1.0	9.1	8.1	4.0	3.4	-2.8	0.7	0.2	5.5	6.0	6.2	9.5	7.2	10.8	4.9	3.8
22. Other capital expenditure 1)	-6.5	0.2	-0.2	0.3	-0.1	1.1	-1.3	-0.1	0.0	0.0	-0.1	0.1	0.1	0.0	-0.1	0.4	0.0	-0.1
23. Total expenditure	-9.1	1.4	0.5	3.8	4.7	4.7	-1.3	1.2	2.5	2.6	3.0	4.1	3.6	3.6	4.4	11.9	0.5	1.2
24. Tax burden	2.3	2.3	5.1	2.8	-3.1	1.2	6.1	3.7	2.7	3.6	4.7	4.7	4.7	4.4	3.6	-5.2	5.1	5.0
25. Net lending (+) or net borrowing (-)	5.9	0.1	1.9	-0.4	-3.0	-1.2	3.5	0.9	0.0	0.5	0.4	0.2	0.2	0.5	-0.3	-7.5	2.0	1.5

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	9.4	3.0	-0.3	0.1	3.2	4.4	0.9	0.0	0.0	-0.6	-1.0	-1.2	-1.4	-1.8	-1.5	6.0	4.0	2.5
2. Interest payments (% of GDP)	3.5	3.0	2.7	2.7	2.6	2.5	2.5	2.3	1.8	1.6	1.4	1.2	1.0	0.9	0.8	0.7	0.6	0.6
3. Implicit interest rate 2)	:	5.3	4.2	4.2	3.9	3.5	3.2	3.0	2.3	2.1	1.9	1.7	1.6	1.5	1.3	1.1	0.9	0.8
4. Nominal GDP growth rate	3.6	3.0	4.8	1.9	-4.0	4.9	5.0	1.9	2.4	4.1	3.4	3.6	4.0	3.0	2.8	-3.1	5.0	4.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	9.4	3.0	-0.3	0.1	3.2	4.4	0.9	0.0	0.0	-0.6	-1.0	-1.2	-1.4	-1.8	-1.5	6.0	4.0	2.5
6. Contribution of nominal GDP growth	:	-1.7	-3.1	-1.2	2.7	-3.4	-4.0	-1.5	-1.9	-3.1	-2.5	-2.5	-2.7	-1.9	-1.7	1.9	-3.4	-2.8
7. Stock-flow adjustment 3)	:	-2.4	0.6	2.6	1.6	8.4	0.5	2.8	-0.5	0.7	0.0	0.7	-0.2	0.4	1.0	3.6	-1.7	-0.8
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	5.9	0.0	-2.9	-2.5	0.5	1.9	-1.6	-2.3	-1.9	-2.2	-2.4	-2.3	-2.4	-2.8	-2.3	5.3	3.4	1.9
9. Snow-ball effect	:	1.3	-0.4	1.5	5.3	-0.9	-1.5	0.8	-0.1	-1.5	-1.1	-1.3	-1.6	-0.9	-0.9	2.6	-2.8	-2.2
10. Stock-flow adjustment 3)	:	-2.4	0.6	2.6	1.6	8.4	0.5	2.8	-0.5	0.7	0.0	0.7	-0.2	0.4	1.0	3.6	-1.7	-0.8
(% of GDP)																		
11. Change in gross debt 5)	:	-1.1	-2.7	1.5	7.5	9.4	-2.6	1.3	-2.4	-3.0	-3.5	-2.9	-4.2	-3.3	-2.1	11.5	-1.1	-1.1
12. Level of gross debt (end of year)	54.9	57.9	64.0	65.5	73.0	82.4	79.8	81.1	78.7	75.7	72.2	69.3	65.1	61.8	59.6	71.2	70.1	69.0

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	0.360	0.770	2.170	1.990	2.060	2.020	2.240	2.470	2.520	2.750	2.930	3.180	3.350	3.580	3.940	3.570	3.790	4.010
2. Current taxes on income and wealth	0.300	0.480	1.200	1.280	1.040	0.970	1.050	1.180	1.360	1.480	1.610	1.630	1.710	1.930	2.040	1.980	1.980	2.100
3. Social contributions	0.340	0.680	1.700	1.920	1.850	1.910	1.970	2.040	2.120	2.230	2.350	2.500	2.720	3.040	3.330	3.470	3.590	3.630
4. Of which actual social contributions	0.340	0.670	1.680	1.890	1.820	1.880	1.930	2.000	2.080	2.180	2.300	2.440	2.650	2.980	3.260	3.390	3.510	3.550
5. Other current revenue, including sales	0.150	0.290	0.790	0.840	0.920	0.860	0.910	0.950	0.960	1.050	1.060	1.060	1.190	1.230	1.390	1.380	1.360	1.510
6. Total current revenue	1.150	2.220	5.860	6.030	5.870	5.760	6.170	6.640	6.960	7.500	7.950	8.370	8.970	9.780	10.700	10.400	10.720	11.240
7. Government consumption expenditure	0.700	1.220	2.640	3.110	3.000	2.980	3.150	3.340	3.610	3.850	4.150	4.420	4.730	5.100	5.580	6.170	6.420	6.630
8. Collective consumption	0.300	0.550	1.180	1.370	1.280	1.300	1.390	1.500	1.640	1.750	1.880	1.990	2.120	2.180	2.390	2.650	2.790	2.830
9. Social transfers in kind	0.410	0.670	1.460	1.740	1.720	1.680	1.760	1.850	1.980	2.100	2.270	2.430	2.610	2.930	3.190	3.520	3.630	3.800
10. Compensation of employees	0.330	0.670	1.530	1.840	1.780	1.720	1.780	1.840	2.010	2.170	2.340	2.490	2.680	2.930	3.220	3.420	3.510	3.630
11. Intermediate consumption	0.300	0.480	0.940	1.060	0.960	1.000	1.080	1.170	1.240	1.310	1.370	1.470	1.570	1.660	1.820	1.980	2.060	2.090
12. Social transfers other than in kind	0.260	0.590	1.360	1.710	1.940	1.870	1.860	1.920	2.010	2.120	2.340	2.510	2.690	2.980	3.230	3.620	3.840	3.960
13. Social transfers in kind via market producers	0.040	0.100	0.220	0.260	0.270	0.260	0.280	0.310	0.330	0.350	0.380	0.420	0.440	0.500	0.540	0.660	0.690	0.730
14. Interest	0.010	0.020	0.030	0.030	0.030	0.010	0.020	0.020	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010
15. Subsidies	0.020	0.070	0.140	0.160	0.130	0.160	0.160	0.160	0.120	0.090	0.090	0.090	0.090	0.110	0.140	0.390	0.190	0.150
16. Other current expenditure	0.010	0.040	0.260	0.260	0.300	0.280	0.300	0.310	0.370	0.350	0.410	0.440	0.380	0.490	0.490	0.530	0.560	0.590
17. Total current expenditure	0.980	1.950	4.470	5.330	5.420	5.300	5.480	5.750	6.100	6.400	6.940	7.420	7.870	8.680	9.450	10.620	10.860	11.160
18. Gross saving	0.180	0.270	1.390	0.700	0.450	0.470	0.680	0.890	0.860	1.100	1.010	0.940	1.100	1.100	1.250	-0.220	-0.140	0.080
19. Capital transfers received	0.010	0.020	0.120	0.090	0.300	0.200	0.260	0.340	0.340	0.210	0.230	0.110	0.210	0.270	0.260	0.270	0.310	0.420
20. Total revenue	1.170	2.240	5.980	6.120	6.170	5.960	6.420	6.980	7.300	7.710	8.180	8.480	9.180	10.050	10.970	10.670	11.030	11.660
21. Gross fixed capital formation	0.150	0.270	0.980	1.020	0.860	0.710	0.840	1.130	1.050	1.010	1.080	1.010	1.360	1.360	1.390	1.500	1.670	1.860
22. Other capital expenditure	0.010	0.030	0.080	0.200	0.210	-0.070	-0.080	0.150	0.110	0.160	0.140	0.140	0.120	0.130	0.100	0.130	0.170	0.180
23. Total expenditure	1.140	2.240	5.530	6.560	6.480	5.940	6.240	7.030	7.270	7.570	8.150	8.570	9.350	10.180	10.940	12.250	12.690	13.210
24. Tax burden	1.000	1.920	5.080	5.190	4.940	4.890	5.250	5.680	5.990	6.440	6.870	7.290	7.760	8.530	9.300	8.990	9.330	9.720
25. Net lending (+) or net borrowing (-)	0.030	0.000	0.450	-0.440	-0.310	0.030	0.180	-0.050	0.030	0.140	0.030	-0.090	-0.170	-0.130	0.020	-1.580	-1.660	-1.540

Table 3B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Estonia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	12.6	12.4	13.2	12.0	14.5	13.6	13.3	13.7	13.3	13.6	14.1	14.5	14.0	13.8	14.0	13.2	13.4	13.4
2. Current taxes on income and wealth	10.5	7.7	7.3	7.7	7.4	6.5	6.2	6.6	7.1	7.3	7.7	7.4	7.2	7.4	7.3	7.3	7.0	7.0
3. Social contributions	11.9	11.0	10.4	11.5	13.0	12.9	11.7	11.3	11.1	11.0	11.3	11.4	11.4	11.7	11.8	12.8	12.7	12.1
4. Of which actual social contributions	11.9	10.9	10.3	11.4	12.8	12.6	11.5	11.1	10.9	10.8	11.1	11.1	11.1	11.5	11.6	12.5	12.4	11.8
5. Other current revenue, including sales	5.3	4.7	4.8	5.1	6.5	5.8	5.4	5.3	5.1	5.2	5.1	4.8	5.0	4.7	4.9	5.1	4.8	5.0
6. Total current revenue	40.4	35.8	35.7	36.2	41.3	38.8	36.6	36.8	36.6	37.2	38.3	38.1	37.6	37.7	38.1	38.5	37.9	37.5
7. Government consumption expenditure	24.6	19.8	16.1	18.7	21.1	20.1	18.7	18.5	19.0	19.1	20.0	20.2	19.8	19.7	19.9	22.8	22.7	22.1
8. Collective consumption	10.4	9.0	7.2	8.2	9.0	8.8	8.3	8.3	8.6	8.7	9.0	9.1	8.9	8.4	8.5	9.8	9.9	9.5
9. Social transfers in kind	14.2	10.8	8.9	10.4	12.1	11.3	10.5	10.2	10.4	10.4	10.9	11.1	10.9	11.3	11.4	13.0	12.8	12.7
10. Compensation of employees	11.4	10.8	9.4	11.0	12.5	11.5	10.6	10.2	10.6	10.8	11.3	11.4	11.2	11.3	11.5	12.7	12.4	12.1
11. Intermediate consumption	10.5	7.8	5.7	6.4	6.8	6.7	6.4	6.5	6.5	6.5	6.6	6.7	6.6	6.4	6.5	7.3	7.3	7.0
12. Social transfers other than in kind	9.2	9.5	8.3	10.3	13.7	12.6	11.1	10.6	10.6	10.5	11.3	11.5	11.3	11.5	11.5	13.4	13.6	13.2
13. Social transfers in kind via market producers	1.3	1.5	1.3	1.6	1.9	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.9	2.4	2.4	2.4
14. Interest	0.5	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. Subsidies	0.8	1.1	0.8	0.9	0.9	1.1	1.0	0.9	0.7	0.5	0.4	0.4	0.4	0.4	0.5	1.4	0.7	0.5
16. Other current expenditure	0.5	0.6	1.6	1.6	2.1	1.9	1.8	1.7	1.9	1.7	2.0	2.0	1.6	1.9	1.8	2.0	2.0	2.0
17. Total current expenditure	34.2	31.5	27.3	32.0	38.1	35.6	32.6	31.8	32.0	31.7	33.4	33.8	33.0	33.5	33.6	39.3	38.4	37.2
18. Gross saving	6.2	4.3	8.5	4.2	3.2	3.1	4.1	4.9	4.5	5.5	4.9	4.3	4.6	4.2	4.4	-0.8	-0.5	0.3
19. Capital transfers received	0.4	0.4	0.7	0.5	2.1	1.4	1.5	1.9	1.8	1.0	1.1	0.5	0.9	1.0	0.9	1.0	1.1	1.4
20. Total revenue	40.8	36.3	36.5	36.8	43.4	40.1	38.2	38.7	38.4	38.2	39.4	38.7	38.5	38.7	39.0	39.5	39.0	38.9
21. Gross fixed capital formation	5.4	4.4	6.0	6.2	6.0	4.8	5.0	6.3	5.5	5.0	5.2	4.6	5.7	5.3	5.0	5.5	5.9	6.2
22. Other capital expenditure	0.2	0.4	0.5	1.2	1.4	-0.4	-0.5	0.8	0.6	0.8	0.7	0.6	0.5	0.5	0.4	0.5	0.6	0.6
23. Total expenditure	39.7	36.3	33.7	39.4	45.6	40.0	37.1	39.0	38.2	37.5	39.2	39.1	39.2	39.2	38.9	45.3	44.8	44.1
24. Tax burden	35.0	31.0	31.0	31.2	34.8	32.9	31.2	31.5	31.5	31.9	33.1	33.2	32.5	32.9	33.1	33.3	33.0	32.4
25. Net lending (+) or net borrowing (-)	1.0	-0.1	2.7	-2.6	-2.2	0.2	1.1	-0.3	0.2	0.7	0.1	-0.4	-0.7	-0.5	0.1	-5.9	-5.9	-5.1

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	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	34.6	21.2	20.1	-8.1	3.3	-1.7	11.0	10.0	2.4	8.9	6.7	8.4	5.4	6.7	10.2	-9.5	6.1	5.8
2. Current taxes on income and wealth	11.7	-8.8	26.5	6.7	-18.2	-7.1	7.9	13.1	14.7	8.9	8.7	1.3	5.0	12.8	5.8	-3.2	0.2	6.3
3. Social contributions	24.6	13.5	24.5	12.6	-3.5	3.2	3.0	3.5	3.9	5.3	5.5	6.3	8.8	12.1	9.4	4.2	3.5	1.0
4. Of which actual social contributions	24.4	13.5	24.4	12.3	-3.8	3.3	2.9	3.4	3.9	5.1	5.3	6.2	8.6	12.3	9.3	4.2	3.5	1.0
5. Other current revenue, including sales	7.5	32.9	12.8	5.9	9.1	-6.0	5.6	4.7	0.9	9.0	1.3	0.2	12.1	2.8	13.3	-0.3	-1.6	10.5
6. Total current revenue	22.1	12.2	21.5	2.8	-2.6	-1.8	7.0	7.7	4.8	7.8	6.0	5.2	7.2	9.0	9.5	-2.9	3.1	4.9
7. Government consumption expenditure	18.4	2.0	21.7	17.9	-3.5	-0.6	5.7	6.1	8.1	6.6	7.8	6.5	6.9	7.9	9.4	10.5	4.1	3.3
8. Collective consumption	19.0	2.9	23.6	16.1	-6.7	1.8	6.9	7.5	9.3	6.9	7.4	5.9	6.6	2.6	9.7	10.8	5.5	1.5
9. Social transfers in kind	17.9	1.3	20.2	19.3	-1.0	-2.4	4.8	4.9	7.1	6.3	8.2	7.0	7.1	12.3	9.2	10.3	3.0	4.6
10. Compensation of employees	25.2	5.4	23.0	19.8	-3.0	-3.8	3.7	3.7	9.2	7.8	7.8	6.4	7.5	9.4	10.1	6.1	2.7	3.2
11. Intermediate consumption	16.3	1.2	13.1	13.5	-9.6	4.1	8.3	8.3	5.4	6.2	4.4	7.0	7.1	5.8	9.4	9.0	4.1	1.4
12. Social transfers other than in kind	36.2	3.7	16.8	25.9	13.5	-3.7	-0.3	3.0	4.7	5.3	10.7	7.3	7.1	10.6	8.5	12.2	5.9	3.2
13. Social transfers in kind via market producers	13.1	2.7	26.9	20.3	4.5	-2.8	6.6	11.1	5.7	6.0	9.0	9.5	6.8	12.4	8.5	21.0	4.5	7.0
14. Interest	59.8	-12.4	19.6	27.5	-23.6	-50.4	19.2	23.9	-27.1	-2.9	-14.7	-36.2	5.4	7.7	0.0	22.0	-8.0	25.0
15. Subsidies	36.2	6.8	20.8	14.0	-15.3	17.1	4.6	0.6	-24.1	-27.1	-5.1	3.1	1.9	23.2	21.0	189.4	-51.0	-24.3
16. Other current expenditure 1)	0.3	-0.2	-0.3	0.0	0.5	-0.2	-0.1	0.0	0.2	-0.2	0.2	0.0	-0.4	0.3	-0.1	0.2	0.0	0.0
17. Total current expenditure	26.7	3.0	17.7	19.2	1.6	-2.2	3.6	4.8	6.1	5.0	8.4	6.9	6.0	10.3	8.9	12.3	2.3	2.8
18. Gross saving 1)	-1.5	2.8	0.9	-4.3	-1.0	0.0	0.9	0.9	-0.4	0.9	-0.6	-0.6	0.3	-0.4	0.2	-5.3	0.3	0.8
19. Capital transfers received	-12.7	54.7	14.9	-27.6	239.7	-32.7	26.4	33.3	0.0	-38.8	11.6	-51.6	85.2	29.4	-1.9	2.0	16.0	34.0
20. Total revenue	21.8	12.6	21.4	2.2	0.9	-3.3	7.7	8.7	4.6	5.7	6.1	3.6	8.2	9.5	9.2	-2.7	3.4	5.7
21. Gross fixed capital formation	16.8	6.3	34.1	4.8	-16.2	-17.6	19.0	34.5	-6.9	-4.6	7.1	-6.4	34.7	0.5	2.1	7.4	11.3	12.0
22. Other capital expenditure 1)	0.2	0.0	0.4	0.7	0.2	-1.9	-0.1	1.3	-0.2	0.2	-0.2	0.0	-0.1	0.0	-0.2	0.1	0.1	0.0
23. Total expenditure	26.1	3.5	22.0	18.5	-1.2	-8.4	5.1	12.7	3.3	4.2	7.7	5.1	9.1	8.9	7.6	11.9	3.7	4.0
24. Tax burden	24.3	9.6	23.0	2.2	-4.8	-0.9	7.3	8.1	5.4	7.6	6.7	6.0	6.4	10.0	9.0	-3.3	3.9	4.1
25. Net lending (+) or net borrowing (-)	-1.4	3.2	-0.2	-5.4	0.5	2.4	0.9	-1.4	0.5	0.5	-0.6	-0.6	-0.3	0.2	0.6	-5.9	0.0	0.7

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	-1.0	-0.2	-2.7	2.6	2.2	-0.2	-1.1	0.3	-0.2	-0.7	-0.1	0.4	0.7	0.5	-0.1	5.9	5.9	5.1
2. Interest payments (% of GDP)	0.5	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3. Implicit interest rate 2)	:	4.9	4.3	5.6	3.5	1.3	1.6	1.9	0.8	0.7	0.5	0.4	0.4	0.4	0.4	0.4	0.2	0.2
4. Nominal GDP growth rate	37.4	13.1	20.9	1.5	-14.6	4.6	13.2	7.3	5.4	6.0	3.0	5.5	8.8	8.7	8.4	-3.9	4.8	5.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-1.0	-0.2	-2.7	2.6	2.2	-0.2	-1.1	0.3	-0.2	-0.7	-0.1	0.4	0.7	0.5	-0.1	5.9	5.9	5.1
6. Contribution of nominal GDP growth	:	-0.6	-0.8	-0.1	0.8	-0.3	-0.8	-0.4	-0.5	-0.6	-0.3	-0.5	-0.8	-0.7	-0.6	0.3	-0.8	-1.2
7. Stock-flow adjustment 3)	:	0.5	2.7	-1.9	-0.3	-0.1	1.3	3.8	1.1	1.7	-0.1	0.0	-0.7	-0.7	0.9	2.6	0.2	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.5	-0.4	-2.9	2.4	2.0	-0.3	-1.2	0.2	-0.3	-0.8	-0.2	0.4	0.7	0.5	-0.1	5.8	5.8	5.1
9. Snow-ball effect	:	-0.4	-0.6	0.2	1.0	-0.2	-0.7	-0.3	-0.4	-0.5	-0.3	-0.5	-0.8	-0.7	-0.6	0.4	-0.7	-1.2
10. Stock-flow adjustment 3)	:	0.5	2.7	-1.9	-0.3	-0.1	1.3	3.8	1.1	1.7	-0.1	0.0	-0.7	-0.7	0.9	2.6	0.2	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-0.3	-0.9	0.7	2.7	-0.6	-0.5	3.7	0.4	0.4	-0.6	-0.1	-0.8	-0.9	0.2	8.8	5.3	3.9
12. Level of gross debt (end of year)	8.0	4.8	3.8	4.5	7.2	6.6	6.1	9.8	10.2	10.6	10.0	9.9	9.1	8.2	8.4	17.2	22.5	26.4

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

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

3) Line 7 = line 10.

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

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

Table 4A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Ireland****(Mrd EURO-IEP)**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	7.6	14.0	25.9	22.6	18.4	18.1	17.8	18.4	19.3	21.3	22.5	23.5	24.6	25.7	27.5	23.1	25.4	27.6
2. Current taxes on income and wealth	7.2	14.9	26.1	23.0	20.1	19.6	20.8	22.3	22.9	24.9	27.9	28.9	30.6	34.3	36.6	37.8	39.0	40.4
3. Social contributions	3.3	5.3	10.7	11.0	10.3	9.5	10.9	10.6	11.0	11.8	12.3	13.2	13.9	15.0	15.8	14.5	15.3	15.9
4. Of which actual social contributions	2.4	4.0	8.1	8.4	8.8	8.5	9.5	9.1	9.4	9.9	10.5	11.0	11.7	12.7	13.8	12.5	13.5	14.2
5. Other current revenue, including sales	2.1	3.0	5.8	6.6	6.7	7.7	7.9	8.4	8.3	8.2	8.5	7.7	7.9	8.1	8.1	6.9	7.3	7.5
6. Total current revenue	20.2	37.3	68.5	63.1	55.5	54.8	57.4	59.6	61.6	66.1	71.2	73.3	77.1	83.1	88.1	82.3	86.9	91.3
7. Government consumption expenditure	9.4	15.9	33.3	35.3	34.3	31.5	31.5	31.4	30.8	32.0	32.9	34.5	36.7	39.4	42.3	48.1	48.4	48.9
8. Collective consumption	3.6	5.8	10.9	11.4	11.2	10.1	10.7	10.5	10.0	10.5	10.7	11.2	11.8	12.7	13.6	13.9	14.2	14.5
9. Social transfers in kind	5.8	10.1	22.3	23.9	23.1	21.4	20.8	20.9	20.8	21.5	22.2	23.3	24.9	26.7	28.7	34.2	34.2	34.5
10. Compensation of employees	5.8	8.9	19.9	21.2	20.7	19.3	19.1	18.9	18.7	18.9	19.2	19.8	20.9	21.9	23.0	24.6	26.0	27.6
11. Intermediate consumption	3.1	5.5	9.7	10.0	10.0	9.2	9.2	8.7	8.3	8.9	9.5	10.0	10.3	11.3	12.5	16.0	15.9	15.1
12. Social transfers other than in kind	5.8	8.0	19.2	21.8	24.3	23.9	23.9	24.3	23.6	23.1	23.1	22.8	23.0	23.4	24.2	31.8	30.6	29.8
13. Social transfers in kind via market producers	0.7	1.6	4.1	4.5	4.6	5.0	5.0	5.4	5.1	5.3	5.6	5.9	6.5	7.1	7.5	7.4	7.5	7.6
14. Interest	2.8	2.1	2.0	2.4	3.4	4.7	5.8	7.3	7.8	7.6	6.9	6.3	5.9	5.3	4.5	3.9	3.5	3.9
15. Subsidies	0.5	1.1	1.8	1.9	1.9	1.8	1.7	1.9	1.9	1.9	1.8	1.8	1.9	1.9	1.7	7.5	4.2	2.5
16. Other current expenditure	1.4	1.5	3.1	3.5	2.7	2.7	2.9	2.8	3.1	2.9	2.8	3.3	3.5	4.1	4.0	4.4	9.8	3.0
17. Total current expenditure	20.3	28.7	59.8	65.4	67.6	66.6	67.7	69.4	68.6	68.5	68.9	69.8	72.0	75.1	77.4	95.6	97.6	89.4
18. Gross saving	0.0	8.6	8.7	-2.3	-12.2	-11.7	-10.3	-9.7	-7.1	-2.4	2.3	3.5	5.1	8.0	10.7	-13.2	-10.7	1.9
19. Capital transfers received	1.0	1.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.8	0.7	1.4	0.9	1.1	1.1	1.1	1.1	1.2
20. Total revenue	21.2	38.8	71.4	65.4	56.5	55.4	58.3	60.2	62.1	66.9	71.9	74.7	78.0	84.2	89.1	83.4	88.0	92.5
21. Gross fixed capital formation	1.3	3.8	9.2	9.9	6.4	5.7	4.2	3.6	3.6	4.3	4.7	5.2	5.3	6.4	8.1	9.2	9.8	10.4
22. Other capital expenditure	0.8	1.0	1.9	3.3	6.0	36.9	8.3	1.5	1.0	1.2	3.5	1.5	1.6	2.3	1.8	2.3	1.9	2.1
23. Total expenditure	22.4	33.5	70.9	78.6	80.0	109.2	80.2	74.4	73.2	74.0	77.1	76.5	78.9	83.8	87.3	107.1	109.3	101.9
24. Tax burden	17.6	33.4	60.8	54.5	47.8	46.6	48.7	50.3	52.1	56.7	61.6	64.3	67.8	73.7	78.8	74.4	78.8	83.1
25. Net lending (+) or net borrowing (-)	-1.1	5.3	0.5	-13.2	-23.5	-53.8	-21.9	-14.2	-11.1	-7.1	-5.2	-1.8	-1.0	0.4	1.8	-23.6	-21.3	-9.4

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	14.0	13.0	13.1	12.0	10.8	10.8	10.4	10.5	10.8	10.9	8.6	8.7	8.2	7.9	7.7	6.6	6.9	7.3
2. Current taxes on income and wealth	13.2	13.8	13.2	12.2	11.8	11.7	12.2	12.7	12.8	12.8	10.6	10.7	10.2	10.5	10.3	10.8	10.7	10.6
3. Social contributions	6.1	4.9	5.4	5.9	6.0	5.7	6.4	6.1	6.1	6.1	4.7	4.9	4.6	4.6	4.5	4.1	4.2	4.2
4. Of which actual social contributions	4.4	3.7	4.1	4.5	5.2	5.0	5.6	5.2	5.2	5.1	4.0	4.1	3.9	3.9	3.9	3.6	3.7	3.7
5. Other current revenue, including sales	3.8	2.8	2.9	3.5	4.0	4.6	4.6	4.8	4.6	4.2	3.2	2.9	2.6	2.5	2.3	2.0	2.0	2.0
6. Total current revenue	37.0	34.4	34.7	33.6	32.7	32.7	33.6	34.1	34.3	33.9	27.1	27.1	25.7	25.4	24.7	23.6	23.8	24.0
7. Government consumption expenditure	17.3	14.7	16.9	18.8	20.2	18.8	18.4	17.9	17.2	16.4	12.5	12.7	12.2	12.0	11.9	13.8	13.2	12.9
8. Collective consumption	6.6	5.3	5.5	6.1	6.6	6.0	6.3	6.0	5.6	5.4	4.1	4.1	3.9	3.9	3.8	4.0	3.9	3.8
9. Social transfers in kind	10.6	9.3	11.3	12.7	13.6	12.7	12.2	12.0	11.6	11.0	8.4	8.6	8.3	8.2	8.1	9.8	9.3	9.1
10. Compensation of employees	10.6	8.2	10.1	11.3	12.2	11.5	11.2	10.8	10.4	9.7	7.3	7.3	7.0	6.7	6.5	7.0	7.1	7.3
11. Intermediate consumption	5.7	5.1	4.9	5.3	5.9	5.5	5.4	5.0	4.6	4.6	3.6	3.7	3.4	3.5	3.5	4.6	4.4	4.0
12. Social transfers other than in kind	10.7	7.4	9.7	11.6	14.3	14.3	14.0	13.9	13.2	11.8	8.8	8.4	7.7	7.1	6.8	9.1	8.4	7.9
13. Social transfers in kind via market producers	1.3	1.5	2.1	2.4	2.7	3.0	3.0	3.1	2.9	2.7	2.1	2.2	2.1	2.2	2.1	2.1	2.0	2.0
14. Interest	5.1	1.9	1.0	1.3	2.0	2.8	3.4	4.2	4.3	3.9	2.6	2.3	2.0	1.6	1.3	1.1	1.0	1.0
15. Subsidies	1.0	1.0	0.9	1.0	1.1	1.1	1.0	1.1	1.1	0.9	0.7	0.7	0.6	0.6	0.5	2.1	1.2	0.6
16. Other current expenditure	2.5	1.4	1.6	1.9	1.6	1.6	1.7	1.6	1.7	1.5	1.1	1.2	1.2	1.2	1.1	1.3	2.7	0.8
17. Total current expenditure	37.0	26.4	30.3	34.9	39.8	39.7	39.6	39.6	38.2	35.1	26.2	25.8	24.0	23.0	21.7	27.3	26.7	23.5
18. Gross saving	-0.1	8.0	4.4	-1.2	-7.2	-7.0	-6.0	-5.5	-3.9	-1.2	0.9	1.3	1.7	2.4	3.0	-3.8	-2.9	0.5
19. Capital transfers received	1.8	1.4	1.5	1.2	0.6	0.3	0.5	0.3	0.3	0.4	0.3	0.5	0.3	0.3	0.3	0.3	0.3	0.3
20. Total revenue	38.8	35.8	36.2	34.9	33.3	33.0	34.1	34.4	34.6	34.3	27.3	27.6	26.0	25.7	25.0	23.9	24.1	24.3
21. Gross fixed capital formation	2.3	3.5	4.7	5.3	3.8	3.4	2.5	2.0	2.0	2.2	1.8	1.9	1.8	2.0	2.3	2.6	2.7	2.7
22. Other capital expenditure	1.5	1.0	0.9	1.7	3.5	22.0	4.8	0.9	0.6	0.6	1.3	0.6	0.5	0.7	0.5	0.7	0.5	0.5
23. Total expenditure	40.9	30.9	36.0	41.9	47.1	65.1	46.9	42.5	40.8	37.9	29.3	28.2	26.3	25.6	24.5	30.6	29.9	26.8
24. Tax burden	32.1	30.8	30.8	29.0	28.1	27.8	28.5	28.7	29.0	29.0	23.4	23.8	22.6	22.5	22.1	21.3	21.5	21.9
25. Net lending (+) or net borrowing (-)	-2.1	4.9	0.3	-7.0	-13.9	-32.1	-12.8	-8.1	-6.2	-3.6	-2.0	-0.7	-0.3	0.1	0.5	-6.8	-5.8	-2.5

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	10.8	15.0	3.1	-12.8	-18.6	-1.6	-1.6	3.2	5.2	10.1	5.8	4.4	5.0	4.4	6.7	-15.9	9.8	8.7
2. Current taxes on income and wealth	14.0	15.9	3.3	-12.0	-12.5	-2.6	6.5	7.0	2.9	8.5	11.9	3.8	5.8	12.0	6.8	3.3	3.0	3.5
3. Social contributions	3.0	17.7	11.9	2.7	-6.7	-7.4	14.6	-2.7	4.0	7.1	4.3	6.8	5.7	7.5	6.0	-8.7	5.8	4.0
4. Of which actual social contributions	2.6	17.9	13.6	2.5	5.6	-4.1	12.8	-4.2	2.4	5.7	6.4	4.7	5.8	9.0	8.4	-8.9	7.4	5.2
5. Other current revenue, including sales	9.8	14.5	8.5	12.9	2.4	14.3	3.0	6.1	-1.2	-1.3	3.9	-9.2	2.4	2.4	0.2	-14.4	4.7	3.3
6. Total current revenue	10.6	15.7	4.9	-7.9	-12.1	-1.1	4.7	3.8	3.2	7.4	7.6	3.0	5.2	7.8	6.0	-6.5	5.5	5.1
7. Government consumption expenditure	5.7	15.0	10.9	6.0	-2.9	-8.0	0.0	-0.4	-1.7	3.7	2.7	5.0	6.4	7.3	7.5	13.6	0.6	1.2
8. Collective consumption	5.3	17.0	12.7	4.5	-2.0	-9.5	5.8	-2.5	-4.1	4.3	2.1	4.8	5.4	7.3	7.5	2.0	2.0	2.0
9. Social transfers in kind	6.0	13.9	10.0	6.8	-3.4	-7.3	-2.7	0.6	-0.6	3.5	3.0	5.0	6.8	7.3	7.5	19.1	0.1	0.9
10. Compensation of employees	5.3	12.9	9.6	6.5	-2.3	-6.9	-1.0	-1.0	-0.8	1.1	1.4	3.0	5.6	4.8	5.0	6.8	6.0	6.0
11. Intermediate consumption	4.2	13.6	10.8	3.1	-0.5	-8.2	0.6	-5.4	-4.7	7.3	6.1	5.5	3.6	9.5	10.5	28.1	-0.5	-5.4
12. Social transfers other than in kind	5.7	5.6	13.6	13.9	11.4	-1.7	0.2	1.5	-2.8	-2.4	0.2	-1.2	0.9	1.5	3.4	31.4	-3.7	-2.4
13. Social transfers in kind via market producers	11.5	22.2	11.7	10.7	1.7	7.4	1.8	6.9	-4.6	2.6	6.0	5.9	8.9	10.5	4.9	-0.5	0.3	1.6
14. Interest	-6.0	-3.8	7.3	21.1	42.2	39.0	21.5	26.5	6.3	-2.2	-8.6	-9.7	-5.2	-10.5	-16.2	-13.0	-9.1	9.7
15. Subsidies	12.6	3.6	7.2	6.9	-1.7	-3.2	-5.7	11.3	0.2	-3.7	-3.5	-1.1	5.0	4.9	-12.3	339.2	-43.9	-41.3
16. Other current expenditure 1)	0.2	-0.1	-0.2	0.3	-0.3	0.0	0.1	-0.1	0.1	-0.3	-0.4	0.1	0.0	0.1	-0.1	0.1	1.4	-1.9
17. Total current expenditure	5.1	9.4	10.0	9.4	3.4	-1.6	1.7	2.5	-1.1	-0.1	0.5	1.3	3.1	4.3	3.0	23.5	2.1	-8.4
18. Gross saving 1)	1.8	1.4	-1.5	-5.6	-5.9	0.2	1.0	0.4	1.6	2.7	2.1	0.4	0.4	0.8	0.6	-6.8	0.9	3.4
19. Capital transfers received	-2.5	-1.7	15.7	-21.0	-54.2	-46.7	50.8	-31.7	-3.4	35.6	-7.1	98.7	-36.8	22.3	-0.7	2.5	3.1	3.8
20. Total revenue	10.0	14.9	5.3	-8.4	-13.6	-2.0	5.2	3.3	3.1	7.7	7.4	3.9	4.4	7.9	5.9	-6.4	5.5	5.1
21. Gross fixed capital formation	15.8	31.4	31.0	7.3	-35.1	-11.2	-25.5	-15.8	1.3	18.4	9.4	10.9	1.7	21.8	25.7	14.1	6.7	5.9
22. Other capital expenditure 1)	-0.4	-0.5	0.2	0.8	1.8	18.5	-17.2	-4.0	-0.3	0.0	0.7	-0.8	0.0	0.1	-0.2	0.1	-0.1	0.0
23. Total expenditure	4.9	10.0	13.1	10.9	1.9	36.4	-26.5	-7.2	-1.6	1.0	4.1	-0.7	3.2	6.2	4.2	22.7	2.1	-6.8
24. Tax burden	10.8	15.7	4.6	-10.4	-12.3	-2.5	4.5	3.4	3.6	8.7	8.7	4.4	5.4	8.6	7.0	-5.5	5.8	5.5
25. Net lending (+) or net borrowing (-)	1.9	1.3	-2.5	-7.3	-6.8	-18.2	19.3	4.7	1.9	2.6	1.7	1.3	0.3	0.4	0.4	-7.3	0.9	3.4

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1. Net borrowing (% of GDP) 1)	2.1	-1.0	-0.3	7.0	13.9	32.1	12.8	8.1	6.2	3.6	2.0	0.7	0.3	-0.1	-0.5	6.8	5.8	2.5	
2. Interest payments (% of GDP)	5.1	1.4	1.0	1.3	2.0	2.8	3.4	4.2	4.3	3.9	2.6	2.3	2.0	1.6	1.3	1.1	1.0	1.0	
3. Implicit interest rate 2)	:	4.5	4.5	5.1	4.3	4.5	4.0	3.8	3.7	3.5	3.4	3.1	3.0	2.6	2.2	1.9	1.6	1.6	
4. Nominal GDP growth rate	13.0	12.6	6.6	-4.8	-9.5	-1.2	2.0	2.4	2.6	8.6	34.7	3.0	10.9	8.9	8.9	-1.9	4.7	3.9	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	2.1	-1.0	-0.3	7.0	13.9	32.1	12.8	8.1	6.2	3.6	2.0	0.7	0.3	-0.1	-0.5	6.8	5.8	2.5	
6. Contribution of nominal GDP growth	:	-4.0	-1.5	1.2	4.5	0.8	-1.6	-2.6	-3.0	-9.5	-26.8	-2.3	-7.3	-5.4	-5.1	1.1	-2.8	-2.5	
7. Stock-flow adjustment 3)	:	2.1	2.0	10.3	0.9	-8.5	13.8	3.5	-3.2	-9.8	-2.6	-1.0	-0.1	1.5	0.0	-2.1	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-3.1	-2.4	-1.3	5.7	11.8	29.2	9.4	3.9	1.9	-0.3	-0.7	-1.6	-1.7	-1.7	-1.8	5.7	4.9	1.4	
9. Snow-ball effect	:	-2.6	-0.5	2.5	6.5	3.6	1.7	1.5	1.3	-5.7	-24.2	0.1	-5.3	-3.8	-3.9	2.2	-1.9	-1.5	
10. Stock-flow adjustment 3)	:	2.1	2.0	10.3	0.9	-8.5	13.8	3.5	-3.2	-9.8	-2.6	-1.0	-0.1	1.5	0.0	-2.1	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-2.8	0.3	18.5	19.2	24.4	25.0	9.0	-0.1	-15.7	-27.5	-2.6	-7.1	-4.0	-5.6	5.7	3.0	0.0	
12. Level of gross debt (end of year)	78.6	33.2	23.9	42.4	61.7	86.0	111.0	119.9	119.9	104.2	76.7	74.1	67.0	63.0	57.4	63.1	66.0	66.0	

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

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

3) Line 7 = line 10.

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

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

Table 5A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Greece****(Mrd EURO-GRD)**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	11.4	18.5	29.2	30.4	27.8	28.5	28.0	26.5	26.0	28.1	28.5	30.3	30.6	31.3	31.7	26.1	28.5	30.0
2. Current taxes on income and wealth	6.1	13.8	19.2	19.6	20.3	18.7	19.1	20.7	18.9	17.4	16.8	17.8	17.7	18.6	17.8	16.7	15.1	16.7
3. Social contributions	9.6	16.3	28.9	30.6	29.3	29.7	27.3	26.6	24.5	24.1	24.4	24.9	26.0	26.3	26.7	25.5	25.1	26.0
4. Of which actual social contributions	8.4	14.3	24.9	26.0	24.2	24.7	22.1	20.9	19.4	18.6	18.8	19.3	20.7	21.5	22.3	21.3	21.0	21.8
5. Other current revenue, including sales	5.1	7.2	10.9	12.4	11.8	11.8	11.7	11.0	12.2	9.7	10.0	11.5	10.2	9.9	10.6	9.1	8.2	8.2
6. Total current revenue	32.2	55.8	88.2	93.1	89.3	88.7	86.0	84.9	81.5	79.3	79.7	84.5	84.5	86.2	86.8	77.3	76.8	81.0
7. Government consumption expenditure	16.6	25.8	47.8	50.2	55.4	50.1	44.9	41.8	37.0	36.4	36.0	35.5	36.2	35.1	36.0	36.2	37.6	37.7
8. Collective consumption	7.6	13.1	24.4	25.1	29.2	25.3	22.5	21.9	19.8	20.6	20.5	19.9	20.4	19.3	19.8	19.6	20.7	20.5
9. Social transfers in kind	9.0	12.7	23.4	25.1	26.2	24.8	22.4	19.9	17.2	15.8	15.5	15.6	15.8	15.8	16.3	16.5	16.9	17.2
10. Compensation of employees	9.5	14.9	25.8	28.0	31.1	28.1	26.1	24.5	21.9	21.9	21.5	21.4	21.5	21.7	21.9	22.3	22.7	22.9
11. Intermediate consumption	5.0	7.4	15.6	15.1	15.9	13.5	9.8	9.6	8.6	8.8	8.9	9.2	9.3	8.5	8.5	8.4	8.6	8.6
12. Social transfers other than in kind	10.2	17.4	33.9	38.8	41.6	40.1	40.4	38.8	34.3	35.1	35.0	35.1	34.3	34.5	34.6	38.0	35.5	34.9
13. Social transfers in kind via market producers	1.8	3.1	6.1	6.9	7.3	7.2	7.1	5.5	4.4	3.8	4.0	3.8	4.1	3.8	4.3	4.6	4.5	4.5
14. Interest	10.0	9.7	10.5	11.7	12.0	13.7	15.6	10.1	7.4	7.1	6.3	5.6	5.6	6.1	5.5	5.0	4.7	4.8
15. Subsidies	0.2	0.0	0.2	0.1	0.2	0.3	1.3	1.5	2.1	1.8	1.7	1.8	1.7	1.6	1.8	3.1	2.0	2.0
16. Other current expenditure	1.7	2.2	4.2	4.9	4.7	4.4	3.4	3.2	3.3	3.0	2.8	2.8	2.7	3.4	3.1	4.4	3.6	3.5
17. Total current expenditure	38.3	54.8	96.2	105.5	112.8	107.3	103.6	93.2	82.1	81.5	80.3	79.8	79.2	79.5	79.6	85.8	81.7	81.2
18. Gross saving	-6.1	1.0	-8.0	-12.4	-23.6	-18.6	-17.6	-8.4	-0.5	-2.2	-0.6	4.7	5.3	6.7	7.1	-8.5	-4.9	-0.2
19. Capital transfers received	1.5	4.0	5.7	5.3	3.2	4.7	4.8	4.8	7.4	4.2	5.3	3.1	2.5	2.7	3.1	5.6	4.4	4.6
20. Total revenue	33.8	59.8	93.9	98.4	92.5	93.4	90.8	89.7	88.9	83.5	85.0	87.6	87.0	88.9	89.8	82.8	81.2	85.5
21. Gross fixed capital formation	3.6	7.1	11.3	13.5	13.6	8.3	5.1	4.8	6.2	6.6	6.8	6.2	8.0	5.9	4.5	5.3	7.1	7.1
22. Other capital expenditure	0.8	3.7	2.0	4.0	2.1	3.1	3.3	8.6	24.4	1.8	7.8	0.6	-1.5	1.7	2.9	3.0	3.3	3.4
23. Total expenditure	42.8	65.6	109.5	123.0	128.5	118.7	112.1	106.7	112.7	89.8	94.9	86.6	85.7	87.0	87.0	94.2	92.1	91.7
24. Tax burden	26.3	47.2	74.0	77.0	73.0	72.4	69.6	68.5	64.6	64.4	64.5	67.8	69.6	71.9	72.5	64.6	65.2	69.2
25. Net lending (+) or net borrowing (-)	-9.1	-5.7	-15.6	-24.6	-36.0	-25.3	-21.3	-17.0	-23.8	-6.4	-10.0	0.9	1.3	1.8	2.8	-11.3	-10.9	-6.2

Table 5B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Greece****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	12.3	13.1	12.6	12.6	11.7	12.7	13.8	14.1	14.5	15.8	16.2	17.4	17.3	17.4	17.3	15.8	16.4	16.5
2. Current taxes on income and wealth	6.6	9.8	8.3	8.1	8.5	8.3	9.4	11.0	10.5	9.8	9.5	10.2	10.0	10.3	9.7	10.1	8.7	9.2
3. Social contributions	10.4	11.6	12.4	12.7	12.4	13.3	13.4	14.1	13.6	13.6	13.9	14.3	14.7	14.6	14.6	15.5	14.5	14.4
4. Of which actual social contributions	9.0	10.1	10.7	10.7	10.2	11.0	10.9	11.1	10.8	10.5	10.7	11.1	11.7	11.9	12.2	12.9	12.1	12.0
5. Other current revenue, including sales	5.4	5.1	4.7	5.1	5.0	5.3	5.7	5.9	6.8	5.5	5.7	6.6	5.8	5.5	5.8	5.5	4.7	4.5
6. Total current revenue	34.6	39.5	37.9	38.5	37.6	39.6	42.3	45.1	45.4	44.7	45.2	48.5	47.7	47.9	47.3	46.9	44.2	44.6
7. Government consumption expenditure	17.8	18.3	20.5	20.7	23.3	22.4	22.1	22.2	20.6	20.5	20.4	20.4	20.4	19.5	19.7	22.0	21.6	20.8
8. Collective consumption	8.1	9.3	10.5	10.4	12.3	11.3	11.1	11.6	11.0	11.6	11.7	11.4	11.5	10.8	10.8	11.9	11.9	11.3
9. Social transfers in kind	9.7	9.0	10.0	10.4	11.0	11.1	11.0	10.6	9.6	8.9	8.8	8.9	8.9	8.8	8.9	10.0	9.7	9.5
10. Compensation of employees	10.2	10.5	11.1	11.6	13.1	12.5	12.8	13.0	12.2	12.3	12.2	12.3	12.1	12.1	11.9	13.5	13.1	12.6
11. Intermediate consumption	5.3	5.3	6.7	6.2	6.7	6.0	4.8	5.1	4.8	5.0	5.0	5.3	5.3	4.7	4.6	5.1	4.9	4.7
12. Social transfers other than in kind	11.0	12.3	14.6	16.0	17.5	17.9	19.9	20.6	19.1	19.8	19.9	20.1	19.4	19.2	18.9	23.1	20.5	19.2
13. Social transfers in kind via market producers	2.0	2.2	2.6	2.9	3.1	3.2	3.5	2.9	2.4	2.1	2.3	2.2	2.3	2.1	2.3	2.8	2.6	2.5
14. Interest	10.7	6.9	4.5	4.8	5.0	6.1	7.7	5.3	4.1	4.0	3.6	3.2	3.1	3.4	3.0	3.1	2.7	2.6
15. Subsidies	0.2	0.0	0.1	0.0	0.1	0.2	0.7	0.8	1.2	1.0	1.0	1.0	1.0	0.9	1.0	1.9	1.2	1.1
16. Other current expenditure	1.8	1.6	1.8	2.0	2.0	2.0	1.6	1.7	1.8	1.7	1.6	1.6	1.5	1.9	1.7	2.6	2.1	1.9
17. Total current expenditure	41.2	38.8	41.4	43.6	47.5	47.9	51.0	49.5	45.7	45.9	45.6	45.8	44.7	44.2	43.4	52.1	47.0	44.8
18. Gross saving	-6.6	0.7	-3.4	-5.1	-9.9	-8.3	-8.7	-4.4	-0.3	-1.2	-0.3	2.7	3.0	3.7	3.9	-5.2	-2.8	-0.1
19. Capital transfers received	1.6	2.9	2.4	2.2	1.4	2.1	2.3	2.6	4.1	2.4	3.0	1.8	1.4	1.5	1.7	3.4	2.5	2.5
20. Total revenue	36.3	42.4	40.4	40.7	38.9	41.7	44.7	47.6	49.5	47.1	48.3	50.3	49.1	49.5	49.0	50.3	46.8	47.1
21. Gross fixed capital formation	3.9	5.1	4.9	5.6	5.7	3.7	2.5	2.6	3.5	3.7	3.9	3.6	4.5	3.3	2.5	3.2	4.1	3.9
22. Other capital expenditure	0.9	2.6	0.9	1.7	0.9	1.4	1.6	4.6	13.6	1.0	4.5	0.3	-0.9	0.9	1.6	1.8	1.9	1.9
23. Total expenditure	46.0	46.4	47.1	50.8	54.1	53.0	55.1	56.6	62.7	50.7	53.9	49.7	48.4	48.4	47.5	57.2	53.0	50.5
24. Tax burden	28.3	33.4	31.8	31.8	30.8	32.3	34.3	36.3	35.9	36.3	36.6	38.9	39.3	40.0	39.5	39.3	37.5	38.1
25. Net lending (+) or net borrowing (-)	-9.7	-4.1	-6.7	-10.2	-15.1	-11.3	-10.5	-9.0	-13.2	-3.6	-5.7	0.5	0.7	1.0	1.5	-6.9	-6.3	-3.4

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	13.3	6.5	9.6	4.0	-8.5	2.3	-1.7	-5.2	-2.1	8.2	1.4	6.3	1.0	2.4	1.0	-17.7	9.3	5.3
2. Current taxes on income and wealth	8.0	16.4	6.6	2.3	3.3	-7.9	2.2	8.3	-8.4	-8.0	-3.7	6.0	-0.2	4.9	-4.2	-6.5	-9.7	11.1
3. Social contributions	11.1	10.6	11.6	6.1	-4.2	1.2	-8.2	-2.4	-8.1	-1.5	1.4	2.0	4.2	1.3	1.5	-4.6	-1.4	3.8
4. Of which actual social contributions	11.5	11.3	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-4.0	1.2	2.7	7.4	3.5	3.8	-4.6	-1.4	3.8
5. Other current revenue, including sales	7.4	4.4	15.4	14.2	-5.2	0.3	-1.2	-5.5	10.3	-20.6	3.4	15.3	-11.2	-2.9	6.5	-14.2	-9.9	0.4
6. Total current revenue	10.7	9.7	10.2	5.6	-4.2	-0.7	-3.0	-1.3	-3.9	-2.8	0.5	6.0	0.0	1.9	0.7	-10.9	-0.6	5.4
7. Government consumption expenditure	9.6	7.2	8.7	5.1	10.4	-9.6	-10.3	-7.0	-11.3	-1.7	-1.1	-1.4	1.8	-2.8	2.6	0.4	3.9	0.2
8. Collective consumption	10.8	21.6	8.0	2.7	16.5	-13.5	-10.9	-2.9	-9.4	4.1	-0.4	-2.8	2.2	-5.0	2.1	-0.5	5.5	-1.1
9. Social transfers in kind	8.5	-4.4	9.5	7.6	4.3	-5.2	-9.8	-11.2	-13.4	-8.3	-2.0	0.6	1.3	0.0	3.2	1.5	1.9	1.9
10. Compensation of employees	4.7	8.3	7.5	8.8	10.7	-9.6	-7.0	-6.1	-10.5	-0.3	-1.5	-0.5	0.4	1.0	0.7	1.8	2.1	0.7
11. Intermediate consumption	14.2	2.0	14.7	-3.5	5.6	-15.2	-27.7	-1.9	-10.4	2.8	0.5	3.8	1.2	-8.9	0.0	-1.3	2.2	0.5
12. Social transfers other than in kind	11.0	11.2	11.3	14.4	7.2	-3.5	0.7	-3.8	-11.7	2.4	-0.2	0.2	-2.2	0.4	0.4	9.9	-6.6	-1.7
13. Social transfers in kind via market producers	12.3	9.4	10.6	13.5	5.7	-1.8	-1.6	-22.4	-20.3	-13.9	5.8	-4.0	6.7	-6.7	11.6	7.0	-1.1	0.2
14. Interest	6.2	-4.6	8.8	11.3	2.7	14.1	14.2	-35.4	-26.4	-4.7	-11.2	-10.7	-0.8	9.2	-9.4	-8.3	-6.2	0.9
15. Subsidies	58.7	-59.4	143.8	-49.2	136.4	46.6	287.8	13.6	39.2	-16.6	-0.9	3.6	-5.6	-8.6	17.9	71.7	-36.1	-1.8
16. Other current expenditure 1)	0.0	-0.1	0.1	0.2	0.0	0.0	-0.3	0.1	0.1	-0.1	-0.1	0.0	-0.1	0.4	-0.2	1.0	-0.6	-0.1
17. Total current expenditure	8.7	5.5	10.6	9.6	6.9	-4.9	-3.4	-10.0	-12.0	-0.7	-1.5	-0.6	-0.8	0.4	0.1	7.8	-4.8	-0.6
18. Gross saving 1)	0.7	1.5	-0.2	-1.7	-4.8	1.6	-0.3	4.2	4.2	-0.9	0.9	3.0	0.3	0.7	0.2	-9.1	2.4	2.7
19. Capital transfers received	55.4	29.0	7.3	-7.3	-38.7	45.6	0.8	2.0	52.3	-42.8	25.4	-41.6	-20.3	9.7	13.6	80.8	-21.2	4.1
20. Total revenue	12.7	10.8	10.1	4.8	-6.0	1.0	-2.8	-1.2	-0.9	-6.1	1.8	3.1	-0.7	2.2	1.1	-7.8	-2.0	5.3
21. Gross fixed capital formation	16.8	-1.8	-9.6	19.7	0.4	-38.6	-38.9	-5.2	28.9	5.6	3.7	-8.4	28.8	-27.0	-22.5	16.7	34.3	-0.3
22. Other capital expenditure 1)	-0.4	0.7	1.4	0.8	-0.8	0.5	0.3	2.9	9.0	-12.6	3.4	-4.1	-1.2	1.8	0.6	0.3	0.1	0.0
23. Total expenditure	8.5	6.2	11.4	12.3	4.4	-7.6	-5.6	-4.8	5.6	-20.3	5.7	-8.7	-1.1	1.6	0.0	8.2	-2.2	-0.5
24. Tax burden	11.3	10.9	9.4	4.0	-5.1	-0.9	-3.8	-1.7	-5.7	-0.3	0.2	5.1	2.7	3.3	0.9	-10.9	0.9	6.2
25. Net lending (+) or net borrowing (-)	1.6	1.7	-0.8	-3.5	-5.0	3.9	0.8	1.5	-4.2	9.6	-2.1	6.2	0.2	0.3	0.5	-8.4	0.6	2.9

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1. Net borrowing (% of GDP) 1)	9.7	5.5	6.7	10.2	15.1	11.3	10.5	9.0	13.2	3.6	5.7	-0.5	-0.7	-1.0	-1.5	6.9	6.3	3.4	
2. Interest payments (% of GDP)	10.7	6.3	4.5	4.8	5.0	6.1	7.7	5.3	4.1	4.0	3.6	3.2	3.1	3.4	3.0	3.1	2.7	2.6	
3. Implicit interest rate 2)	:	6.5	4.6	4.9	4.5	4.5	4.7	2.8	2.4	2.2	2.0	1.8	1.8	1.9	1.6	1.5	1.4	1.4	
4. Nominal GDP growth rate	12.1	7.7	6.8	4.0	-1.8	-5.6	-9.3	-7.3	-4.7	-1.3	-0.7	-1.1	1.7	1.5	2.1	-10.2	5.5	4.5	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	9.7	5.5	6.7	10.2	15.1	11.3	10.5	9.0	13.2	3.6	5.7	-0.5	-0.7	-1.0	-1.5	6.9	6.3	3.4	
6. Contribution of nominal GDP growth	:	-7.5	-6.6	-4.0	2.1	7.6	15.1	13.9	7.9	2.3	1.3	1.9	-3.0	-2.6	-3.7	20.6	-10.8	-8.6	
7. Stock-flow adjustment 3)	:	4.2	-0.6	0.1	0.1	1.9	2.2	-36.1	-4.6	-4.1	-10.1	2.4	2.1	10.6	-0.5	-0.9	-2.0	-0.6	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.0	-0.8	2.2	5.4	10.1	5.2	2.8	3.6	9.1	-0.4	2.1	-3.8	-3.9	-4.4	-4.5	3.8	3.6	0.8	
9. Snow-ball effect	:	-1.3	-2.1	0.9	7.1	13.7	22.8	19.2	12.0	6.3	4.8	5.1	0.2	0.8	-0.7	23.7	-8.0	-6.0	
10. Stock-flow adjustment 3)	:	4.2	-0.6	0.1	0.1	1.9	2.2	-36.1	-4.6	-4.1	-10.1	2.4	2.1	10.6	-0.5	-0.9	-2.0	-0.6	
(% of GDP)																			
11. Change in gross debt 5)	:	2.1	-0.5	6.3	17.3	20.7	27.7	-13.3	16.5	1.8	-3.2	3.8	-1.6	7.0	-5.7	26.6	-6.4	-5.9	
12. Level of gross debt (end of year)	99.0	107.1	103.1	109.4	126.7	147.5	175.2	161.9	178.4	180.2	177.0	180.8	179.2	186.2	180.5	207.1	200.7	194.8	

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

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

3) Line 7 = line 10.

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

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

Table 6A

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

Spain

(Mrd EURO-ESP)

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	46.1	73.0	123.0	104.5	86.2	106.0	102.5	105.4	112.8	118.5	126.4	128.9	135.1	141.2	142.8	121.4	129.7	136.8
2. Current taxes on income and wealth	43.6	62.9	135.0	113.9	97.6	97.2	98.4	103.0	102.2	104.4	107.1	110.0	116.9	127.3	129.2	120.6	129.0	135.4
3. Social contributions	56.2	80.5	135.6	141.0	138.2	137.0	135.5	129.8	126.9	129.0	131.5	135.6	142.4	149.5	160.7	157.5	158.6	162.5
4. Of which actual social contributions	52.0	75.1	128.0	133.0	129.6	128.4	127.0	121.6	119.1	121.3	124.0	128.2	135.3	142.3	153.5	150.4	152.4	156.2
5. Other current revenue, including sales	20.3	22.7	38.7	40.7	42.6	42.2	42.6	43.4	43.7	42.6	40.4	41.3	40.4	42.1	45.2	41.6	42.9	44.1
6. Total current revenue	166.2	239.1	432.3	400.1	364.6	382.5	379.0	381.6	385.6	394.4	405.5	415.7	434.8	460.0	477.9	441.1	460.0	478.9
7. Government consumption expenditure	81.1	108.2	190.4	208.9	220.7	221.3	219.9	206.0	202.9	202.7	209.9	212.3	216.3	224.7	234.9	255.3	264.1	271.9
8. Collective consumption	35.8	47.0	80.9	88.6	91.8	93.9	94.7	89.3	88.7	88.5	90.1	89.5	89.9	92.7	96.6	104.6	108.2	110.6
9. Social transfers in kind	45.3	61.1	109.5	120.2	128.9	127.4	125.2	116.7	114.2	114.2	119.8	122.7	126.4	132.0	138.3	150.8	155.9	161.2
10. Compensation of employees	50.3	65.0	107.4	118.0	125.4	124.6	122.3	113.6	114.4	115.0	119.2	121.5	123.5	127.6	134.5	141.9	145.8	149.5
11. Intermediate consumption	19.5	26.0	54.3	59.3	61.4	61.6	61.7	58.7	55.3	55.9	58.5	58.2	59.4	61.6	64.0	70.7	73.5	76.1
12. Social transfers other than in kind	60.4	75.3	123.1	136.3	154.4	161.9	162.8	167.9	170.4	170.7	170.2	173.7	177.3	185.3	196.8	232.0	225.0	230.7
13. Social transfers in kind via market producers	9.5	14.8	26.0	28.9	31.7	31.6	30.5	28.7	28.3	27.8	28.3	29.3	30.1	31.3	32.8	35.1	36.5	37.4
14. Interest	22.7	20.5	17.0	17.5	18.4	20.3	26.4	31.3	35.4	35.4	32.4	30.7	29.3	29.3	28.3	26.1	25.3	24.3
15. Subsidies	4.6	7.5	11.9	12.3	12.4	12.3	12.1	9.9	10.7	11.3	12.3	11.2	12.1	11.9	12.5	21.9	17.0	17.4
16. Other current expenditure	6.3	11.1	18.2	20.6	21.4	19.2	20.6	17.9	17.8	17.2	16.5	17.7	16.4	18.3	19.6	20.4	21.2	22.0
17. Total current expenditure	173.4	220.2	357.8	392.9	425.0	431.5	436.5	428.1	432.4	433.3	437.5	442.3	448.1	465.3	488.6	548.0	544.4	557.3
18. Gross saving	-7.2	18.9	74.5	7.2	-60.4	-49.0	-57.5	-46.5	-46.8	-38.9	-32.0	-26.5	-13.2	-5.2	-10.7	-106.9	-84.4	-78.5
19. Capital transfers received	5.7	6.7	10.2	9.0	9.2	9.2	8.4	9.4	10.2	10.2	11.7	9.0	8.7	11.7	9.9	9.9	10.2	10.5
20. Total revenue	171.9	245.8	442.5	409.1	373.8	391.6	387.4	391.0	395.9	404.6	417.2	424.8	443.5	471.7	487.8	451.0	470.3	489.4
21. Gross fixed capital formation	20.3	24.0	50.5	51.7	55.4	50.9	39.9	27.1	23.3	22.4	27.2	21.9	23.2	25.9	26.0	28.4	28.4	29.2
22. Other capital expenditure	9.4	9.1	13.9	15.2	14.0	11.4	14.6	46.5	11.9	9.9	8.2	8.5	7.4	10.4	8.8	9.1	9.3	9.6
23. Total expenditure	203.1	253.4	422.2	459.8	494.4	493.8	491.0	501.7	467.6	465.7	473.0	472.7	478.7	501.6	523.4	585.5	582.1	596.1
24. Tax burden	144.3	214.6	393.1	357.8	319.1	337.4	333.3	335.3	340.5	351.4	366.4	376.2	395.6	419.0	433.7	400.1	418.9	436.6
25. Net lending (+) or net borrowing (-)	-31.3	-7.5	20.3	-50.7	-120.6	-102.2	-103.6	-110.7	-71.8	-61.1	-55.8	-48.0	-35.1	-29.9	-35.6	-134.4	-111.9	-106.8

Table 6B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Spain****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	10.0	11.3	11.4	9.4	8.1	9.9	9.6	10.2	11.1	11.5	11.7	11.6	11.6	11.7	11.5	11.1	11.1	11.1
2. Current taxes on income and wealth	9.5	9.7	12.6	10.3	9.1	9.1	9.2	10.0	10.0	10.1	9.9	9.9	10.1	10.6	10.4	11.0	11.0	10.9
3. Social contributions	12.2	12.4	12.6	12.7	12.9	12.8	12.7	12.6	12.4	12.5	12.2	12.2	12.3	12.4	12.9	14.3	13.6	13.1
4. Of which actual social contributions	11.3	11.6	11.9	12.0	12.1	12.0	11.9	11.8	11.7	11.8	11.5	11.5	11.6	11.8	12.3	13.7	13.0	12.6
5. Other current revenue, including sales	4.4	3.5	3.6	3.7	4.0	3.9	4.0	4.2	4.3	4.1	3.8	3.7	3.5	3.5	3.6	3.8	3.7	3.6
6. Total current revenue	36.1	36.9	40.2	36.1	34.1	35.7	35.6	37.0	37.8	38.2	37.6	37.3	37.4	38.2	38.4	40.2	39.4	38.7
7. Government consumption expenditure	17.6	16.7	17.7	18.8	20.6	20.6	20.7	20.0	19.9	19.6	19.5	19.1	18.6	18.7	18.9	23.3	22.6	22.0
8. Collective consumption	7.8	7.3	7.5	8.0	8.6	8.8	8.9	8.7	8.7	8.6	8.4	8.0	7.7	7.7	7.8	9.5	9.3	8.9
9. Social transfers in kind	9.8	9.4	10.2	10.8	12.1	11.9	11.8	11.3	11.2	11.1	11.1	11.0	10.9	11.0	11.1	13.7	13.3	13.0
10. Compensation of employees	10.9	10.0	10.0	10.6	11.7	11.6	11.5	11.0	11.2	11.1	11.1	10.9	10.6	10.6	10.8	12.9	12.5	12.1
11. Intermediate consumption	4.2	4.0	5.1	5.3	5.7	5.7	5.8	5.7	5.4	5.4	5.4	5.2	5.1	5.1	5.1	6.4	6.3	6.2
12. Social transfers other than in kind	13.1	11.6	11.4	12.3	14.4	15.1	15.3	16.3	16.7	16.5	15.8	15.6	15.3	15.4	15.8	21.1	19.2	18.6
13. Social transfers in kind via market producers	2.1	2.3	2.4	2.6	3.0	2.9	2.9	2.8	2.8	2.7	2.6	2.6	2.6	2.6	2.6	3.2	3.1	3.0
14. Interest	4.9	3.2	1.6	1.6	1.7	1.9	2.5	3.0	3.5	3.4	3.0	2.8	2.5	2.4	2.3	2.4	2.2	2.0
15. Subsidies	1.0	1.2	1.1	1.1	1.2	1.1	1.1	1.0	1.1	1.1	1.1	1.0	1.0	1.0	1.0	2.0	1.5	1.4
16. Other current expenditure	1.4	1.7	1.7	1.9	2.0	1.8	1.9	1.7	1.7	1.7	1.5	1.6	1.4	1.5	1.6	1.9	1.8	1.8
17. Total current expenditure	37.7	34.0	33.3	35.4	39.7	40.2	41.0	41.5	42.4	42.0	40.6	39.7	38.6	38.6	39.3	49.9	46.6	45.1
18. Gross saving	-1.6	2.9	6.9	0.6	-5.6	-4.6	-5.4	-4.5	-4.6	-3.8	-3.0	-2.4	-1.1	-0.4	-0.9	-9.7	-7.2	-6.3
19. Capital transfers received	1.2	1.0	0.9	0.8	0.9	0.9	0.8	0.9	1.0	1.0	1.1	0.8	0.7	1.0	0.8	0.9	0.9	0.8
20. Total revenue	37.3	37.9	41.1	36.9	35.0	36.5	36.4	37.9	38.8	39.2	38.7	38.1	38.2	39.2	39.2	41.1	40.2	39.6
21. Gross fixed capital formation	4.4	3.7	4.7	4.7	5.2	4.7	3.8	2.6	2.3	2.2	2.5	2.0	2.0	2.2	2.1	2.6	2.4	2.4
22. Other capital expenditure	2.0	1.4	1.3	1.4	1.3	1.1	1.4	4.5	1.2	1.0	0.8	0.8	0.6	0.9	0.7	0.8	0.8	0.8
23. Total expenditure	44.1	39.1	39.3	41.4	46.2	46.0	46.2	48.7	45.8	45.1	43.9	42.4	41.2	41.7	42.1	53.3	49.8	48.2
24. Tax burden	31.3	33.1	36.5	32.2	29.8	31.5	31.3	32.5	33.4	34.0	34.0	33.8	34.0	34.8	34.8	36.4	35.8	35.3
25. Net lending (+) or net borrowing (-)	-6.8	-1.2	1.9	-4.6	-11.3	-9.5	-9.7	-10.7	-7.0	-5.9	-5.2	-4.3	-3.0	-2.5	-2.9	-12.2	-9.6	-8.6

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	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	7.0	7.6	0.5	-15.0	-17.5	23.0	-3.3	2.8	7.1	5.0	6.7	1.9	4.8	4.5	1.2	-15.0	6.8	5.5
2. Current taxes on income and wealth	5.7	8.7	17.7	-15.6	-14.3	-0.4	1.2	4.7	-0.7	2.1	2.6	2.7	6.3	8.9	1.5	-6.6	6.9	5.0
3. Social contributions	4.4	8.8	7.4	3.9	-2.0	-0.9	-1.1	-4.2	-2.3	1.7	2.0	3.1	5.1	4.9	7.5	-2.0	0.7	2.5
4. Of which actual social contributions	4.5	9.0	7.5	3.9	-2.5	-0.9	-1.1	-4.2	-2.1	1.9	2.2	3.4	5.5	5.2	7.9	-2.0	1.3	2.5
5. Other current revenue, including sales	3.1	-1.3	14.3	5.2	4.7	-1.0	1.1	1.8	0.7	-2.6	-5.0	2.1	-2.2	4.3	7.3	-8.0	3.0	3.0
6. Total current revenue	5.3	7.4	8.8	-7.5	-8.9	4.9	-0.9	0.7	1.1	2.3	2.8	2.5	4.6	5.8	3.9	-7.7	4.3	4.1
7. Government consumption expenditure	5.4	8.1	9.3	9.7	5.7	0.3	-0.6	-6.3	-1.5	-0.1	3.6	1.1	1.9	3.9	4.6	8.7	3.4	2.9
8. Collective consumption	5.0	8.8	9.9	9.5	3.6	2.3	0.8	-5.7	-0.6	-0.2	1.9	-0.7	0.4	3.1	4.2	8.2	3.5	2.3
9. Social transfers in kind	5.8	7.6	8.8	9.8	7.2	-1.1	-1.7	-6.8	-2.2	0.0	4.9	2.5	3.0	4.4	4.8	9.0	3.4	3.4
10. Compensation of employees	5.5	6.5	9.5	9.9	6.2	-0.6	-1.8	-7.1	0.7	0.5	3.7	1.9	1.6	3.4	5.4	5.5	2.8	2.5
11. Intermediate consumption	2.2	10.7	15.1	9.1	3.5	0.4	0.1	-4.8	-5.8	1.0	4.7	-0.5	2.0	3.7	3.9	10.5	4.0	3.5
12. Social transfers other than in kind	5.1	6.8	8.7	10.7	13.3	4.9	0.6	3.1	1.5	0.2	-0.3	2.0	2.1	4.5	6.2	17.9	-3.0	2.5
13. Social transfers in kind via market producers	6.7	9.6	-0.5	10.9	9.7	-0.4	-3.3	-6.0	-1.3	-2.0	1.9	3.4	2.7	4.2	4.7	7.0	4.0	2.5
14. Interest	8.2	0.9	5.2	3.1	4.6	10.7	30.2	18.2	13.3	0.1	-8.6	-5.4	-4.6	0.1	-3.2	-8.0	-3.0	-4.0
15. Subsidies	3.5	3.8	13.9	3.9	0.8	-1.3	-1.1	-18.3	8.6	5.3	8.4	-8.5	8.0	-1.7	5.1	74.9	-22.3	2.0
16. Other current expenditure 1)	0.1	0.0	-0.1	0.2	0.1	-0.2	0.1	-0.2	0.0	-0.1	-0.1	0.1	-0.2	0.1	0.1	0.3	0.0	0.0
17. Total current expenditure	5.7	6.7	8.8	9.8	8.2	1.5	1.2	-1.9	1.0	0.2	1.0	1.1	1.3	3.8	5.0	12.2	-0.7	2.4
18. Gross saving 1)	-0.1	0.2	0.1	-6.3	-6.3	1.1	-0.8	0.9	-0.1	0.8	0.8	0.6	1.2	0.7	-0.4	-8.9	2.5	0.9
19. Capital transfers received	5.9	-13.1	2.0	-11.6	1.9	0.1	-8.7	12.4	8.7	-0.5	14.7	-22.7	-3.7	34.4	-15.2	0.1	3.0	3.0
20. Total revenue	5.3	6.7	8.7	-7.5	-8.6	4.8	-1.1	0.9	1.2	2.2	3.1	1.8	4.4	6.4	3.4	-7.5	4.3	4.1
21. Gross fixed capital formation	-10.0	3.7	14.9	2.5	7.0	-8.0	-21.6	-32.0	-14.3	-3.6	21.5	-19.6	5.9	11.9	0.4	9.0	0.0	2.9
22. Other capital expenditure 1)	-0.4	0.0	0.0	0.1	-0.1	-0.2	0.3	3.1	-3.3	-0.2	-0.2	0.0	-0.1	0.2	-0.2	0.1	0.0	0.0
23. Total expenditure	3.2	6.5	9.4	8.9	7.5	-0.1	-0.6	2.2	-6.8	-0.4	1.6	0.0	1.3	4.8	4.3	11.9	-0.6	2.4
24. Tax burden	5.5	8.5	8.4	-9.0	-10.8	5.8	-1.2	0.6	1.6	3.2	4.3	2.7	5.2	5.9	3.5	-7.7	4.7	4.2
25. Net lending (+) or net borrowing (-)	0.9	0.1	-0.2	-6.5	-6.7	1.7	-0.2	-1.0	3.7	1.1	0.7	0.9	1.3	0.5	-0.4	-9.4	2.7	0.9

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	6.8	0.5	-1.9	4.6	11.3	9.5	9.7	10.7	7.0	5.9	5.2	4.3	3.0	2.5	2.9	12.2	9.6	8.6
2. Interest payments (% of GDP)	4.9	3.0	1.6	1.6	1.7	1.9	2.5	3.0	3.5	3.4	3.0	2.8	2.5	2.4	2.3	2.4	2.2	2.0
3. Implicit interest rate 2)	:	5.6	4.3	4.6	4.2	3.6	4.1	4.2	4.0	3.6	3.1	2.9	2.6	2.6	2.4	2.2	1.9	1.7
4. Nominal GDP growth rate	7.8	8.2	7.1	3.2	-3.6	0.3	-0.8	-3.1	-1.0	1.2	4.4	3.4	4.3	3.6	3.4	-11.8	6.5	5.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	6.8	0.5	-1.9	4.6	11.3	9.5	9.7	10.7	7.0	5.9	5.2	4.3	3.0	2.5	2.9	12.2	9.6	8.6
6. Contribution of nominal GDP growth	:	-4.4	-2.6	-1.1	1.5	-0.2	0.5	2.2	0.9	-1.1	-4.2	-3.2	-4.1	-3.5	-3.2	12.8	-7.3	-6.7
7. Stock-flow adjustment 3)	:	0.2	1.2	0.5	0.8	-2.1	-0.9	3.5	1.5	0.1	-2.3	-1.2	0.5	-0.1	-1.6	-0.2	-0.5	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-2.5	-3.5	3.0	9.6	7.6	7.3	7.7	3.6	2.5	2.2	1.6	0.5	0.1	0.6	9.9	7.4	6.7
9. Snow-ball effect	:	-1.4	-1.0	0.5	3.2	1.7	3.0	5.2	4.4	2.3	-1.2	-0.5	-1.6	-1.0	-0.9	15.2	-5.2	-4.7
10. Stock-flow adjustment 3)	:	0.2	1.2	0.5	0.8	-2.1	-0.9	3.5	1.5	0.1	-2.3	-1.2	0.5	-0.1	-1.6	-0.2	-0.5	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-3.3	3.9	13.5	7.3	9.3	16.5	9.5	4.9	-1.4	-0.1	-0.6	-1.1	-1.9	24.8	1.7	1.9
12. Level of gross debt (end of year)	61.5	54.0	35.8	39.7	53.3	60.5	69.9	86.3	95.8	100.7	99.3	99.2	98.6	97.4	95.5	120.3	122.0	123.9

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 7A

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

France

(Mrd EURO-FRF)

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	190	228	290	293	289	293	311	320	329	337	348	356	372	387	407	383	398	417
2. Current taxes on income and wealth	98	175	227	237	206	223	241	260	272	274	278	280	295	313	318	294	304	320
3. Social contributions	242	258	341	351	354	362	376	387	399	409	413	418	430	424	408	378	401	408
4. Of which actual social contributions	222	232	308	316	318	324	337	346	357	366	370	375	387	381	364	333	356	362
5. Other current revenue, including sales	71	79	106	112	113	115	119	117	119	120	122	123	124	124	128	124	126	131
6. Total current revenue	602	739	964	993	963	994	1046	1083	1119	1140	1161	1177	1221	1249	1262	1179	1229	1276
7. Government consumption expenditure	282	330	436	450	466	479	489	500	510	519	523	530	543	550	560	579	606	612
8. Collective consumption	109	126	154	158	165	168	172	177	181	181	181	183	188	191	195	208	216	217
9. Social transfers in kind	174	204	281	291	301	310	316	323	330	337	342	347	355	359	365	371	390	394
10. Compensation of employees	161	191	241	247	254	260	264	268	273	279	281	284	291	294	297	304	310	315
11. Intermediate consumption	63	71	91	93	99	102	104	107	110	110	111	112	115	117	120	127	138	140
12. Social transfers other than in kind	216	248	339	351	371	383	394	408	421	429	436	443	450	459	473	533	508	516
13. Social transfers in kind via market producers	56	71	106	110	115	118	121	124	127	131	133	137	140	141	144	150	157	159
14. Interest	42	43	52	57	49	50	56	55	49	46	44	41	40	40	35	31	29	26
15. Subsidies	18	20	27	29	35	36	35	36	36	47	56	56	57	62	68	60	61	52
16. Other current expenditure	40	47	67	70	75	77	78	81	85	83	84	90	89	94	96	104	107	107
17. Total current expenditure	597	692	923	958	998	1027	1052	1080	1101	1125	1146	1163	1181	1208	1233	1308	1310	1316
18. Gross saving	5	46	41	35	-35	-33	-5	3	18	15	15	15	40	41	29	-129	-81	-40
19. Capital transfers received	4	5	5	4	5	4	6	5	6	6	8	8	9	12	13	12	12	12
20. Total revenue	605	744	969	997	968	998	1053	1089	1125	1146	1169	1185	1230	1261	1275	1190	1241	1288
21. Gross fixed capital formation	51	58	77	79	82	83	82	85	84	80	75	75	76	80	89	87	94	94
22. Other capital expenditure	20	13	21	26	26	25	26	28	27	26	28	29	40	27	27	32	36	31
23. Total expenditure	668	764	1020	1062	1107	1135	1159	1193	1212	1230	1249	1266	1298	1315	1348	1427	1440	1441
24. Tax burden	514	639	830	850	817	845	895	931	964	983	1005	1021	1066	1094	1106	1024	1073	1114
25. Net lending (+) or net borrowing (-)	-62	-19	-51	-65	-139	-137	-106	-104	-86	-84	-80	-81	-68	-54	-73	-236	-199	-153

Table 7B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****France****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	15.6	15.4	14.9	14.7	14.9	14.7	15.1	15.3	15.5	15.7	15.8	15.9	16.2	16.4	16.8	16.9	16.6	16.6
2. Current taxes on income and wealth	8.0	11.8	11.7	11.9	10.7	11.2	11.7	12.4	12.9	12.7	12.7	12.5	12.8	13.3	13.1	13.0	12.7	12.8
3. Social contributions	19.9	17.4	17.6	17.6	18.3	18.1	18.3	18.5	18.8	19.0	18.8	18.7	18.7	18.0	16.8	16.7	16.7	16.3
4. Of which actual social contributions	18.2	15.7	15.8	15.8	16.4	16.2	16.4	16.6	16.9	17.0	16.8	16.8	16.9	16.1	15.0	14.7	14.8	14.4
5. Other current revenue, including sales	5.8	5.3	5.4	5.6	5.8	5.8	5.8	5.6	5.6	5.6	5.6	5.5	5.4	5.3	5.3	5.5	5.2	5.2
6. Total current revenue	49.4	50.0	49.7	49.8	49.7	49.8	50.8	51.9	52.9	53.0	52.8	52.7	53.2	52.9	52.0	52.1	51.1	50.9
7. Government consumption expenditure	23.2	22.3	22.4	22.6	24.1	24.0	23.7	24.0	24.1	24.1	23.8	23.7	23.6	23.3	23.1	25.6	25.2	24.4
8. Collective consumption	8.9	8.5	7.9	8.0	8.5	8.4	8.4	8.5	8.5	8.4	8.2	8.2	8.2	8.1	8.0	9.2	9.0	8.7
9. Social transfers in kind	14.2	13.8	14.5	14.6	15.5	15.6	15.4	15.5	15.6	15.7	15.6	15.5	15.5	15.2	15.0	16.4	16.2	15.7
10. Compensation of employees	13.2	12.9	12.4	12.4	13.1	13.0	12.8	12.9	12.9	13.0	12.8	12.7	12.7	12.4	12.3	13.4	12.9	12.6
11. Intermediate consumption	5.1	4.8	4.7	4.7	5.1	5.1	5.1	5.1	5.2	5.1	5.1	5.0	5.0	4.9	4.9	5.6	5.7	5.6
12. Social transfers other than in kind	17.7	16.8	17.5	17.6	19.2	19.2	19.2	19.5	19.9	20.0	19.8	19.8	19.6	19.5	19.5	23.6	21.1	20.6
13. Social transfers in kind via market producers	4.6	4.8	5.5	5.5	5.9	5.9	5.9	6.0	6.0	6.1	6.1	6.1	6.1	6.0	5.9	6.6	6.5	6.3
14. Interest	3.4	2.9	2.7	2.9	2.5	2.5	2.7	2.6	2.3	2.2	2.0	1.8	1.7	1.7	1.5	1.4	1.2	1.0
15. Subsidies	1.5	1.4	1.4	1.5	1.8	1.8	1.7	1.7	1.7	2.2	2.6	2.5	2.5	2.6	2.8	2.7	2.6	2.1
16. Other current expenditure	3.3	3.2	3.4	3.5	3.9	3.9	3.8	3.9	4.0	3.8	3.8	4.0	3.9	4.0	4.0	4.6	4.5	4.3
17. Total current expenditure	49.0	46.8	47.5	48.1	51.5	51.5	51.1	51.7	52.0	52.3	52.1	52.0	51.4	51.2	50.8	57.8	54.5	52.5
18. Gross saving	0.4	3.1	2.1	1.8	-1.8	-1.7	-0.3	0.2	0.9	0.7	0.7	0.7	1.7	1.7	1.2	-5.7	-3.4	-1.6
19. Capital transfers received	0.3	0.4	0.3	0.2	0.3	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.6	0.5	0.5	0.5
20. Total revenue	49.7	50.3	49.9	50.0	50.0	50.0	51.1	52.1	53.1	53.3	53.2	53.0	53.5	53.4	52.6	52.6	51.6	51.4
21. Gross fixed capital formation	4.2	3.9	3.9	3.9	4.3	4.2	4.0	4.0	4.0	3.7	3.4	3.4	3.3	3.4	3.7	3.9	3.9	3.8
22. Other capital expenditure	1.6	0.9	1.1	1.3	1.4	1.2	1.2	1.4	1.3	1.2	1.3	1.3	1.8	1.1	1.1	1.4	1.5	1.2
23. Total expenditure	54.8	51.7	52.6	53.3	57.2	56.9	56.3	57.1	57.2	57.2	56.8	56.7	56.5	55.7	55.6	63.1	59.9	57.4
24. Tax burden	42.2	43.2	42.8	42.7	42.2	42.3	43.5	44.6	45.5	45.7	45.7	45.7	46.4	46.3	45.6	45.3	44.6	44.4
25. Net lending (+) or net borrowing (-)	-5.1	-1.3	-2.6	-3.3	-7.2	-6.9	-5.2	-5.0	-4.1	-3.9	-3.6	-3.6	-3.0	-2.3	-3.0	-10.5	-8.3	-6.1

Table 7C

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

France

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

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	6.3	1.5	3.7	1.1	-1.4	1.4	5.9	2.9	2.9	2.5	3.1	2.4	4.6	4.0	5.2	-6.0	4.0	4.7
2. Current taxes on income and wealth	9.5	5.7	4.1	4.3	-12.8	8.1	7.9	7.8	4.9	0.7	1.6	0.6	5.1	6.2	1.8	-7.7	3.5	5.2
3. Social contributions	3.5	4.0	3.8	2.8	1.0	2.1	4.0	2.9	3.0	2.5	1.0	1.3	2.8	-1.4	-3.8	-7.5	6.2	1.8
4. Of which actual social contributions	3.1	4.0	3.6	2.6	0.6	2.0	3.9	2.8	3.1	2.6	1.1	1.4	3.1	-1.7	-4.4	-8.5	6.8	1.9
5. Other current revenue, including sales	3.7	7.6	6.0	6.0	0.6	2.4	2.8	-1.2	1.6	0.9	1.6	0.6	0.8	0.3	2.8	-2.6	1.2	3.8
6. Total current revenue	5.4	4.0	4.1	3.0	-3.0	3.2	5.3	3.6	3.3	1.9	1.8	1.4	3.7	2.3	1.0	-6.6	4.3	3.8
7. Government consumption expenditure	4.1	4.1	3.5	3.2	3.7	2.6	2.1	2.4	2.0	1.6	0.9	1.3	2.4	1.2	1.9	3.3	4.6	1.0
8. Collective consumption	6.0	3.2	2.6	2.8	4.4	1.8	2.4	2.8	2.1	0.3	0.0	0.9	2.7	1.7	2.2	6.4	4.0	0.7
9. Social transfers in kind	2.9	4.7	4.1	3.5	3.4	3.1	2.0	2.1	2.0	2.3	1.4	1.5	2.3	0.9	1.8	1.7	5.0	1.1
10. Compensation of employees	4.1	3.8	3.3	2.5	3.0	2.3	1.5	1.8	1.7	2.0	1.0	1.0	2.4	1.0	1.2	2.0	2.1	1.7
11. Intermediate consumption	7.0	6.6	2.1	2.3	6.4	3.5	1.6	3.0	2.3	-0.2	1.6	0.4	2.9	1.5	2.3	6.4	8.5	1.4
12. Social transfers other than in kind	3.2	2.3	4.4	3.4	5.8	3.1	3.0	3.6	3.0	2.0	1.6	1.6	1.6	2.1	2.9	12.7	-4.6	1.5
13. Social transfers in kind via market producers	5.2	6.7	5.4	4.1	3.8	3.2	2.5	2.7	2.5	2.9	1.6	2.6	2.1	1.0	2.0	4.0	4.7	1.6
14. Interest	6.2	1.5	8.6	9.8	-14.1	2.4	10.5	-1.8	-10.6	-5.0	-5.7	-6.2	-3.3	1.5	-12.6	-12.1	-7.9	-9.5
15. Subsidies	3.5	2.1	7.1	8.1	18.8	5.5	-4.6	4.5	0.4	29.5	18.8	-0.3	2.2	9.2	8.7	-11.4	2.3	-14.7
16. Other current expenditure 1)	0.0	0.0	0.0	0.1	0.4	0.0	-0.1	0.1	0.1	-0.2	0.0	0.2	-0.2	0.1	0.0	0.6	-0.1	-0.2
17. Total current expenditure	4.2	3.8	4.3	3.8	4.2	2.9	2.4	2.7	1.9	2.2	1.9	1.5	1.6	2.2	2.1	6.1	0.2	0.4
18. Gross saving 1)	0.6	0.0	-0.1	-0.4	-3.6	0.1	1.4	0.4	0.7	-0.1	0.0	0.0	1.1	0.0	-0.6	-6.9	2.3	1.8
19. Capital transfers received	12.6	20.8	-7.0	-21.7	22.4	-25.4	66.3	-14.6	14.7	-4.0	33.1	-0.9	14.8	31.2	13.2	-13.0	3.1	3.8
20. Total revenue	5.4	4.1	4.0	2.8	-2.9	3.1	5.5	3.4	3.3	1.9	2.0	1.4	3.8	2.5	1.1	-6.6	4.3	3.8
21. Gross fixed capital formation	1.5	9.4	5.5	2.6	4.8	0.6	-1.6	3.6	-0.3	-5.5	-6.0	0.3	1.8	5.1	10.3	-1.6	7.4	0.5
22. Other capital expenditure 1)	-0.6	-0.3	0.0	0.2	0.1	-0.1	0.0	0.1	-0.1	-0.1	0.1	0.0	0.5	-0.6	0.0	0.3	0.1	-0.3
23. Total expenditure	2.9	3.6	4.4	4.1	4.2	2.6	2.1	3.0	1.6	1.5	1.5	1.4	2.5	1.3	2.5	5.9	0.9	0.1
24. Tax burden	5.5	3.6	3.7	2.4	-3.9	3.3	5.9	4.0	3.6	2.0	2.2	1.6	4.4	2.6	1.1	-7.4	4.8	3.9
25. Net lending (+) or net borrowing (-)	1.2	0.3	-0.2	-0.6	-3.9	0.3	1.7	0.2	0.9	0.2	0.3	0.0	0.7	0.7	-0.7	-7.4	2.2	2.2

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	5.1	1.4	2.6	3.3	7.2	6.9	5.2	5.0	4.1	3.9	3.6	3.6	3.0	2.3	3.0	10.5	8.3	6.1
2. Interest payments (% of GDP)	3.4	3.0	2.7	2.9	2.5	2.5	2.7	2.6	2.3	2.2	2.0	1.8	1.7	1.7	1.5	1.4	1.2	1.0
3. Implicit interest rate 2)	:	5.3	4.4	4.6	3.6	3.1	3.3	3.0	2.6	2.3	2.1	2.0	1.8	1.8	1.5	1.3	1.1	0.9
4. Nominal GDP growth rate	3.3	4.0	5.0	2.6	-2.8	3.0	3.2	1.5	1.4	1.5	2.3	1.6	2.8	2.8	2.8	-6.8	6.3	4.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.1	1.4	2.6	3.3	7.2	6.9	5.2	5.0	4.1	3.9	3.6	3.6	3.0	2.3	3.0	10.5	8.3	6.1
6. Contribution of nominal GDP growth	:	-2.3	-3.1	-1.7	2.0	-2.4	-2.6	-1.3	-1.2	-1.4	-2.1	-1.5	-2.7	-2.6	-2.6	7.1	-6.9	-4.9
7. Stock-flow adjustment 3)	:	0.4	0.4	2.6	5.1	-2.2	0.0	-0.9	-0.1	-1.0	-0.8	0.3	0.1	0.1	-0.3	0.2	0.5	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	-1.6	-0.1	0.4	4.6	4.4	2.4	2.4	1.8	1.7	1.6	1.8	1.2	0.6	1.6	9.1	7.1	5.1
9. Snow-ball effect	:	0.7	-0.4	1.2	4.5	0.1	0.1	1.3	1.1	0.7	-0.1	0.3	-1.0	-0.9	-1.2	8.5	-5.7	-3.9
10. Stock-flow adjustment 3)	:	0.4	0.4	2.6	5.1	-2.2	0.0	-0.9	-0.1	-1.0	-0.8	0.3	0.1	0.1	-0.3	0.2	0.5	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	-0.5	-0.1	4.2	14.3	2.2	2.6	2.8	2.8	1.5	0.7	2.4	0.4	-0.3	0.1	17.8	1.9	1.6
12. Level of gross debt (end of year)	56.1	58.3	64.5	68.8	83.0	85.3	87.8	90.6	93.4	94.9	95.6	98.0	98.3	98.1	98.1	115.9	117.8	119.4

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)**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	115.7	178.3	231.6	221.4	210.7	223.0	230.4	246.1	239.2	247.8	246.6	242.5	248.5	254.4	258.1	225.9	242.8	251.8
2. Current taxes on income and wealth	137.0	171.1	233.5	239.9	222.5	226.7	226.9	239.8	241.1	237.2	242.6	247.6	250.3	248.6	257.3	245.6	251.4	260.5
3. Social contributions	138.6	145.8	203.1	213.0	212.1	213.7	216.4	215.9	215.4	214.4	219.1	220.6	225.6	234.5	242.0	225.9	230.7	240.9
4. Of which actual social contributions	122.8	141.8	199.3	209.1	208.1	209.6	212.2	211.7	211.1	210.3	215.1	216.6	221.4	230.4	237.8	222.0	226.7	236.7
5. Other current revenue, including sales	39.6	47.8	61.1	63.1	63.9	66.6	67.2	67.4	71.0	73.3	73.1	73.7	73.5	76.6	80.6	79.3	81.6	82.3
6. Total current revenue	430.9	543.0	729.3	737.4	709.2	730.0	740.8	769.1	766.6	772.7	781.4	784.4	797.9	814.1	838.0	776.7	806.5	835.6
7. Government consumption expenditure	172.3	220.2	307.3	320.3	326.2	331.2	326.7	321.8	319.4	318.0	316.3	322.7	327.0	334.5	335.1	351.3	357.2	359.0
8. Collective consumption	76.9	93.8	128.9	135.7	137.7	140.9	140.9	138.4	137.1	134.1	132.2	136.7	138.5	141.6	140.9	147.8	150.2	151.0
9. Social transfers in kind	95.4	126.4	178.4	184.6	188.4	190.2	185.9	183.3	182.3	183.9	184.1	186.0	188.5	192.9	194.1	203.5	206.9	208.0
10. Compensation of employees	103.8	124.6	166.0	171.9	173.2	174.3	171.3	168.0	166.8	165.2	163.9	166.4	167.2	172.6	173.1	176.7	183.6	182.0
11. Intermediate consumption	44.9	59.2	81.4	86.1	88.7	90.5	90.7	90.9	91.9	91.8	92.8	96.4	98.8	100.8	101.5	109.0	108.3	110.6
12. Social transfers other than in kind	154.1	195.7	264.4	277.3	291.6	298.7	304.5	311.7	320.0	327.0	332.9	336.4	341.4	348.5	361.2	408.5	397.3	401.3
13. Social transfers in kind via market producers	18.4	28.0	42.5	43.4	45.5	46.2	44.4	43.3	43.5	44.3	43.9	44.4	45.1	46.1	45.9	49.3	49.0	49.7
14. Interest	109.7	75.9	76.7	80.4	69.5	68.9	76.7	83.8	77.9	74.5	68.1	66.4	65.5	64.6	60.4	58.8	57.6	55.4
15. Subsidies	17.4	16.4	17.2	17.5	20.4	22.1	22.6	24.6	26.9	29.5	27.6	29.3	26.6	27.3	27.8	40.7	35.1	29.8
16. Other current expenditure	13.1	25.7	35.1	36.3	36.6	36.2	36.4	36.6	38.0	36.8	36.3	37.3	35.4	38.7	38.9	44.6	41.7	46.0
17. Total current expenditure	461.4	525.5	683.4	712.9	725.5	737.0	746.5	759.0	764.9	769.1	765.6	776.6	780.0	798.7	808.7	887.6	872.6	874.9
18. Gross saving	-30.5	17.5	45.9	24.5	-16.3	-7.0	-5.7	10.1	1.7	3.6	15.8	7.8	17.9	15.5	29.2	-110.9	-66.1	-39.3
19. Capital transfers received	7.9	4.6	4.5	4.0	16.2	6.2	10.7	4.8	9.1	6.8	9.3	7.1	6.6	4.0	4.0	6.9	4.6	4.6
20. Total revenue	438.9	547.7	733.8	741.4	725.4	736.2	751.5	773.9	775.7	779.5	790.7	791.5	804.5	818.2	841.9	783.6	811.1	840.2
21. Gross fixed capital formation	25.7	35.2	51.3	51.6	57.8	49.9	48.1	42.9	40.5	37.8	39.8	39.0	38.3	37.7	41.2	43.0	45.6	48.9
22. Other capital expenditure	23.0	17.0	20.9	18.9	22.9	17.6	16.2	19.9	16.3	20.7	27.6	16.6	28.5	20.8	20.7	29.2	26.0	23.3
23. Total expenditure	510.1	577.7	755.5	783.4	806.2	804.5	810.8	821.8	821.7	827.6	832.9	832.3	846.8	857.2	870.6	959.8	944.2	947.0
24. Tax burden	382.2	494.0	667.0	673.1	655.6	665.1	678.8	701.2	697.4	699.0	710.0	715.1	727.1	738.4	757.5	698.1	725.6	753.8
25. Net lending (+) or net borrowing (-)	-71.3	-30.1	-21.6	-42.0	-80.8	-68.3	-59.2	-47.8	-46.0	-48.1	-42.2	-40.8	-42.3	-39.0	-28.7	-176.2	-133.1	-106.8

Table 8B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Italy****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	11.7	14.4	14.3	13.5	13.4	13.8	14.0	15.1	14.8	15.2	14.9	14.3	14.3	14.4	14.4	13.8	14.1	14.1
2. Current taxes on income and wealth	13.9	13.8	14.5	14.6	14.1	14.1	13.8	14.8	14.9	14.6	14.7	14.6	14.4	14.0	14.4	15.0	14.7	14.6
3. Social contributions	14.0	11.7	12.6	13.0	13.4	13.3	13.1	13.3	13.4	13.2	13.2	13.0	13.0	13.2	13.5	13.8	13.4	13.5
4. Of which actual social contributions	12.4	11.4	12.3	12.8	13.2	13.0	12.9	13.0	13.1	12.9	13.0	12.8	12.7	13.0	13.3	13.6	13.2	13.3
5. Other current revenue, including sales	4.0	3.8	3.8	3.9	4.1	4.1	4.1	4.1	4.4	4.5	4.4	4.3	4.2	4.3	4.5	4.9	4.8	4.6
6. Total current revenue	43.6	43.7	45.2	45.0	45.0	45.3	44.9	47.3	47.5	47.5	47.2	46.3	45.9	46.0	46.8	47.5	47.0	46.8
7. Government consumption expenditure	17.4	17.7	19.0	19.6	20.7	20.6	19.8	19.8	19.8	19.5	19.1	19.0	18.8	18.9	18.7	21.5	20.8	20.1
8. Collective consumption	7.8	7.6	8.0	8.3	8.7	8.7	8.5	8.5	8.5	8.2	8.0	8.1	8.0	8.0	7.9	9.0	8.8	8.5
9. Social transfers in kind	9.6	10.2	11.0	11.3	11.9	11.8	11.3	11.3	11.3	11.3	11.1	11.0	10.9	10.9	10.8	12.5	12.1	11.6
10. Compensation of employees	10.5	10.0	10.3	10.5	11.0	10.8	10.4	10.3	10.3	10.2	9.9	9.8	9.6	9.7	9.7	10.8	10.7	10.2
11. Intermediate consumption	4.5	4.8	5.0	5.3	5.6	5.6	5.5	5.6	5.7	5.6	5.6	5.7	5.7	5.7	5.7	6.7	6.3	6.2
12. Social transfers other than in kind	15.6	15.8	16.4	16.9	18.5	18.5	18.5	19.2	19.8	20.1	20.1	19.8	19.7	19.7	20.2	25.0	23.2	22.5
13. Social transfers in kind via market producers	1.9	2.3	2.6	2.6	2.9	2.9	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.6	2.6	3.0	2.9	2.8
14. Interest	11.1	6.1	4.7	4.9	4.4	4.3	4.6	5.2	4.8	4.6	4.1	3.9	3.8	3.6	3.4	3.6	3.4	3.1
15. Subsidies	1.8	1.3	1.1	1.1	1.3	1.4	1.4	1.5	1.7	1.8	1.7	1.7	1.5	1.5	1.6	2.5	2.0	1.7
16. Other current expenditure	1.3	2.1	2.2	2.2	2.3	2.2	2.2	2.3	2.4	2.3	2.2	2.2	2.0	2.2	2.2	2.7	2.4	2.6
17. Total current expenditure	46.7	42.3	42.3	43.5	46.0	45.7	45.3	46.7	47.4	47.3	46.2	45.8	44.9	45.1	45.2	54.3	50.9	49.0
18. Gross saving	-3.1	1.4	2.8	1.5	-1.0	-0.4	-0.3	0.6	0.1	0.2	1.0	0.5	1.0	0.9	1.6	-6.8	-3.9	-2.2
19. Capital transfers received	0.8	0.4	0.3	0.2	1.0	0.4	0.6	0.3	0.6	0.4	0.6	0.4	0.4	0.2	0.2	0.4	0.3	0.3
20. Total revenue	44.4	44.1	45.4	45.3	46.0	45.7	45.6	47.6	48.1	47.9	47.8	46.7	46.3	46.2	47.0	48.0	47.3	47.1
21. Gross fixed capital formation	2.6	2.8	3.2	3.2	3.7	3.1	2.9	2.6	2.5	2.3	2.4	2.3	2.2	2.1	2.3	2.6	2.7	2.7
22. Other capital expenditure	2.3	1.4	1.3	1.2	1.5	1.1	1.0	1.2	1.0	1.3	1.7	1.0	1.6	1.2	1.2	1.8	1.5	1.3
23. Total expenditure	51.6	46.5	46.8	47.8	51.1	49.9	49.2	50.6	51.0	50.9	50.3	49.1	48.8	48.4	48.6	58.8	55.0	53.0
24. Tax burden	38.7	39.8	41.3	41.1	41.6	41.3	41.2	43.2	43.2	42.9	42.9	42.2	41.9	41.7	42.3	42.7	42.3	42.2
25. Net lending (+) or net borrowing (-)	-7.2	-2.4	-1.3	-2.6	-5.1	-4.2	-3.6	-2.9	-2.9	-3.0	-2.6	-2.4	-2.4	-2.2	-1.6	-10.8	-7.8	-6.0

Table 8C

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

Italy

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

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	4.3	4.5	3.2	-4.4	-4.9	5.9	3.3	6.8	-2.8	3.6	-0.5	-1.6	2.5	2.4	1.5	-12.5	7.5	3.7
2. Current taxes on income and wealth	10.4	1.8	9.4	2.7	-7.2	1.9	0.1	5.7	0.5	-1.6	2.3	2.1	1.1	-0.7	3.5	-4.5	2.4	3.6
3. Social contributions	8.2	2.1	10.2	4.8	-0.4	0.7	1.3	-0.2	-0.2	-0.4	2.2	0.7	2.2	3.9	3.2	-6.6	2.1	4.4
4. Of which actual social contributions	18.8	2.1	10.2	4.9	-0.5	0.7	1.2	-0.2	-0.3	-0.4	2.2	0.7	2.2	4.1	3.2	-6.6	2.1	4.4
5. Other current revenue, including sales	8.5	2.0	3.0	3.4	1.2	4.2	0.8	0.3	5.4	3.2	-0.3	0.8	-0.3	4.3	5.2	-1.6	2.9	0.9
6. Total current revenue	7.9	2.8	7.0	1.1	-3.8	2.9	1.5	3.8	-0.3	0.8	1.1	0.4	1.7	2.0	2.9	-7.3	3.8	3.6
7. Government consumption expenditure	6.9	6.8	1.6	4.3	1.8	1.5	-1.3	-1.5	-0.7	-0.5	-0.5	2.0	1.3	2.3	0.2	4.9	1.7	0.5
8. Collective consumption	5.9	5.2	0.8	5.3	1.5	2.3	-0.1	-1.7	-0.9	-2.2	-1.4	3.3	1.4	2.2	-0.5	4.9	1.7	0.5
9. Social transfers in kind	7.7	8.0	2.1	3.5	2.1	1.0	-2.3	-1.4	-0.6	0.9	0.1	1.0	1.3	2.4	0.6	4.9	1.7	0.5
10. Compensation of employees	9.1	4.7	0.3	3.5	0.7	0.7	-1.7	-2.0	-0.7	-0.9	-0.8	1.5	0.5	3.2	0.2	2.1	3.9	-0.9
11. Intermediate consumption	5.2	7.0	4.2	5.7	3.0	2.1	0.2	0.2	1.1	-0.1	1.1	3.9	2.5	2.0	0.7	7.3	-0.6	2.1
12. Social transfers other than in kind	7.5	2.8	4.9	4.9	5.2	2.4	1.9	2.4	2.6	2.2	1.8	1.0	1.5	2.1	3.7	13.1	-2.7	1.0
13. Social transfers in kind via market producers	7.1	16.2	1.5	2.0	4.9	1.6	-3.9	-2.6	0.4	2.0	-0.8	1.1	1.5	2.3	-0.6	7.5	-0.6	1.5
14. Interest	5.3	1.4	11.3	4.9	-13.6	-0.9	11.2	9.4	-7.1	-4.3	-8.6	-2.5	-1.4	-1.3	-6.5	-2.7	-2.0	-3.8
15. Subsidies	-0.6	9.9	1.4	1.7	16.7	8.2	2.2	9.2	9.2	9.6	-6.4	6.2	-9.2	2.8	1.7	46.3	-13.8	-15.2
16. Other current expenditure 1)	0.2	-0.1	0.1	0.0	0.1	-0.1	0.0	0.0	0.1	-0.1	-0.1	0.0	-0.2	0.1	0.0	0.6	-0.3	0.1
17. Total current expenditure	7.3	4.3	4.2	4.3	1.8	1.6	1.3	1.7	0.8	0.6	-0.5	1.4	0.4	2.4	1.3	9.8	-1.7	0.3
18. Gross saving 1)	0.2	-0.7	1.2	-1.3	-2.5	0.6	0.1	1.0	-0.5	0.1	0.7	-0.5	0.6	-0.2	0.8	-8.4	2.9	1.7
19. Capital transfers received	-45.9	-17.4	3.5	-11.8	304.4	-61.7	72.4	-54.8	88.5	-24.8	36.3	-24.4	-6.3	-38.9	-1.6	74.5	-34.0	0.0
20. Total revenue	6.9	2.6	7.0	1.0	-2.2	1.5	2.1	3.0	0.2	0.5	1.4	0.1	1.6	1.7	2.9	-6.9	3.5	3.6
21. Gross fixed capital formation	9.4	3.5	3.6	0.8	11.8	-13.5	-3.8	-10.8	-5.5	-6.7	5.2	-1.9	-1.9	-1.5	9.1	4.5	6.0	7.2
22. Other capital expenditure 1)	-0.9	-0.1	-1.1	-0.1	0.3	-0.4	-0.1	0.2	-0.2	0.3	0.4	-0.7	0.7	-0.5	0.0	0.6	-0.3	-0.2
23. Total expenditure	5.6	4.1	1.8	3.7	2.9	-0.2	0.8	1.4	0.0	0.7	0.6	-0.1	1.7	1.2	1.6	10.2	-1.6	0.3
24. Tax burden	10.4	2.8	7.4	0.9	-2.6	1.4	2.1	3.3	-0.5	0.2	1.6	0.7	1.7	1.6	2.6	-7.8	3.9	3.9
25. Net lending (+) or net borrowing (-)	0.6	-0.7	2.3	-1.2	-2.6	0.9	0.6	0.6	0.1	-0.1	0.4	0.1	0.0	0.2	0.6	-9.2	3.0	1.8

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	7.2	3.2	1.3	2.6	5.1	4.2	3.6	2.9	2.9	3.0	2.6	2.4	2.4	2.2	1.6	10.8	7.8	6.0
2. Interest payments (% of GDP)	11.1	6.1	4.7	4.9	4.4	4.3	4.6	5.2	4.8	4.6	4.1	3.9	3.8	3.6	3.4	3.6	3.4	3.1
3. Implicit interest rate 2)	10.3	5.8	4.6	4.8	4.0	3.7	4.0	4.2	3.8	3.5	3.1	3.0	2.9	2.8	2.5	2.4	2.2	2.0
4. Nominal GDP growth rate	8.0	5.0	4.0	1.4	-3.7	2.2	2.3	-1.5	-0.7	0.9	1.7	2.4	2.4	2.0	1.1	-8.7	5.1	4.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.2	3.2	1.3	2.6	5.1	4.2	3.6	2.9	2.9	3.0	2.6	2.4	2.4	2.2	1.6	10.8	7.8	6.0
6. Contribution of nominal GDP growth	-8.7	-5.2	-4.1	-1.5	4.1	-2.5	-2.7	1.8	0.9	-1.2	-2.3	-3.2	-3.2	-2.6	-1.4	12.9	-7.7	-6.2
7. Stock-flow adjustment 3)	3.9	1.9	-0.1	1.1	1.3	0.8	-0.4	2.1	2.2	1.1	-0.4	0.3	0.1	0.7	0.0	1.3	-0.1	-0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.9	-2.9	-3.4	-2.3	0.7	0.0	-1.1	-2.2	-2.0	-1.6	-1.6	-1.5	-1.3	-1.4	-1.8	7.2	4.4	2.9
9. Snow-ball effect	2.4	0.8	0.6	3.5	8.5	1.8	1.9	7.0	5.7	3.4	1.8	0.7	0.6	1.0	2.0	16.5	-4.3	-3.1
10. Stock-flow adjustment 3)	3.9	1.9	-0.1	1.1	1.3	0.8	-0.4	2.1	2.2	1.1	-0.4	0.3	0.1	0.7	0.0	1.3	-0.1	-0.1
(% of GDP)																		
11. Change in gross debt 5)	2.5	-0.1	-2.9	2.3	10.4	2.6	0.5	6.8	6.0	2.9	-0.1	-0.5	-0.6	0.3	0.2	24.9	-0.1	-0.4
12. Level of gross debt (end of year)	119.4	108.9	103.9	106.2	116.6	119.2	119.7	126.5	132.5	135.4	135.3	134.8	134.1	134.4	134.7	159.6	159.5	159.1

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	0.830	1.210	2.980	3.110	2.630	2.750	2.690	2.700	2.470	2.600	2.640	2.770	2.980	3.230	3.330	3.070	3.230	3.330
2. Current taxes on income and wealth	0.600	1.020	2.080	2.100	1.790	1.820	2.000	1.920	1.870	1.810	1.770	1.760	1.930	2.060	2.160	1.870	2.080	2.100
3. Social contributions	0.460	0.650	1.190	1.330	1.460	1.550	1.570	1.510	1.360	1.440	1.480	1.540	1.710	1.850	2.390	2.390	2.690	2.730
4. Of which actual social contributions	0.460	0.650	1.190	1.330	1.460	1.550	1.570	1.510	1.360	1.440	1.480	1.540	1.710	1.850	2.390	2.390	2.690	2.730
5. Other current revenue, including sales	0.410	0.520	0.850	0.880	0.860	0.980	0.850	0.840	0.860	1.090	1.110	1.020	1.020	1.110	1.290	1.280	1.370	1.410
6. Total current revenue	2.310	3.410	7.100	7.420	6.750	7.100	7.110	6.980	6.560	6.940	6.990	7.090	7.650	8.250	9.170	8.610	9.370	9.570
7. Government consumption expenditure	0.950	1.600	2.880	3.240	3.510	3.590	3.780	3.660	3.320	2.930	2.920	2.890	3.000	3.150	3.690	4.480	4.910	5.150
8. Collective consumption	0.560	0.890	1.630	1.840	2.000	2.010	2.130	2.040	1.660	1.490	1.490	1.470	1.450	1.620	1.820	2.210	2.420	2.540
9. Social transfers in kind	0.400	0.710	1.250	1.400	1.510	1.580	1.650	1.620	1.660	1.440	1.430	1.410	1.550	1.530	1.870	2.280	2.490	2.620
10. Compensation of employees	0.900	1.330	2.310	2.500	2.730	2.760	2.880	2.840	2.590	2.340	2.280	2.270	2.360	2.480	2.730	2.920	3.090	3.260
11. Intermediate consumption	0.100	0.350	0.730	0.810	0.890	0.860	0.870	0.800	0.720	0.630	0.680	0.650	0.720	0.810	1.190	1.840	2.170	2.260
12. Social transfers other than in kind	0.560	0.890	1.810	2.060	2.230	2.460	2.600	2.570	2.480	2.460	2.460	2.560	2.610	2.700	2.830	2.970	3.000	3.070
13. Social transfers in kind via market producers	0.000	0.000	0.020	0.020	0.030	0.020	0.010	0.010	0.010	0.000	0.000	0.010	0.010	0.010	0.010	0.010	0.010	0.010
14. Interest	0.150	0.340	0.490	0.500	0.430	0.380	0.420	0.650	0.580	0.580	0.560	0.500	0.500	0.510	0.510	0.500	0.460	0.450
15. Subsidies	0.060	0.130	0.070	0.070	0.030	0.060	0.090	0.090	0.100	0.080	0.070	0.100	0.060	0.060	0.070	0.590	0.150	0.070
16. Other current expenditure	0.210	0.200	0.440	0.560	0.510	0.460	0.530	0.530	0.400	0.400	0.460	0.400	0.460	0.460	0.560	0.540	0.460	0.440
17. Total current expenditure	1.970	3.230	5.880	6.520	6.850	7.000	7.400	7.500	6.880	6.490	6.520	6.480	6.720	7.030	7.900	9.360	9.330	9.560
18. Gross saving	0.340	0.170	1.230	0.900	-0.100	0.100	-0.290	-0.520	-0.310	0.460	0.470	0.610	0.930	1.220	1.260	-0.750	0.040	0.010
19. Capital transfers received	0.010	0.010	0.050	0.040	0.100	0.100	0.130	0.110	0.160	0.130	0.100	0.040	0.140	0.230	0.090	0.090	0.090	0.090
20. Total revenue	2.320	3.420	7.150	7.460	6.850	7.200	7.230	7.090	6.720	7.070	7.090	7.140	7.790	8.470	9.260	8.690	9.460	9.670
21. Gross fixed capital formation	0.340	0.350	0.540	0.600	0.780	0.810	0.780	0.570	0.410	0.360	0.390	0.470	0.540	1.060	0.540	0.410	0.420	0.430
22. Other capital expenditure	0.060	0.060	0.170	0.180	0.230	0.300	0.180	0.140	0.440	1.760	0.350	0.140	0.140	1.130	0.480	0.210	0.210	0.210
23. Total expenditure	2.380	3.650	6.580	7.300	7.860	8.110	8.360	8.210	7.730	8.610	7.260	7.090	7.400	9.210	8.930	9.980	9.960	10.200
24. Tax burden	1.910	2.890	6.320	6.610	5.940	6.160	6.290	6.170	5.730	5.880	5.910	6.120	6.670	7.180	7.920	7.380	8.040	8.210
25. Net lending (+) or net borrowing (-)	-0.060	-0.230	0.560	0.160	-1.010	-0.910	-1.120	-1.120	-1.010	-1.540	-0.160	0.050	0.390	-0.740	0.330	-1.290	-0.500	-0.530

Table 9B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Cyprus****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	10.9	11.5	17.0	16.3	14.1	14.2	13.6	13.9	13.7	14.9	14.7	14.6	14.8	15.1	14.9	14.6	14.6	14.4
2. Current taxes on income and wealth	7.8	9.7	11.9	11.1	9.6	9.4	10.1	9.9	10.4	10.4	9.9	9.3	9.6	9.6	9.7	8.9	9.4	9.1
3. Social contributions	6.1	6.1	6.8	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.5	8.6	10.7	11.4	12.1	11.8
4. Of which actual social contributions	6.1	6.1	6.8	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.5	8.6	10.7	11.4	12.1	11.8
5. Other current revenue, including sales	5.3	4.9	4.9	4.6	4.6	5.0	4.3	4.3	4.8	6.3	6.2	5.4	5.1	5.2	5.8	6.1	6.2	6.1
6. Total current revenue	30.1	32.1	40.6	39.1	36.2	36.6	35.9	35.9	36.5	39.8	39.1	37.5	38.0	38.5	41.1	40.9	42.3	41.5
7. Government consumption expenditure	12.4	15.1	16.4	17.1	18.8	18.5	19.1	18.8	18.5	16.8	16.4	15.2	14.9	14.7	16.6	21.3	22.2	22.3
8. Collective consumption	7.3	8.4	9.3	9.7	10.7	10.4	10.8	10.5	9.2	8.5	8.4	7.8	7.2	7.5	8.2	10.5	10.9	11.0
9. Social transfers in kind	5.2	6.7	7.1	7.3	8.1	8.1	8.3	8.3	9.2	8.2	8.0	7.5	7.7	7.1	8.4	10.8	11.3	11.3
10. Compensation of employees	11.7	12.5	13.2	13.2	14.6	14.2	14.6	14.6	14.4	13.4	12.7	12.0	11.7	11.6	12.3	13.9	13.9	14.1
11. Intermediate consumption	1.3	3.3	4.2	4.2	4.8	4.4	4.4	4.1	4.0	3.6	3.8	3.5	3.6	3.8	5.3	8.7	9.8	9.8
12. Social transfers other than in kind	7.3	8.4	10.4	10.8	11.9	12.7	13.1	13.2	13.8	14.1	13.8	13.5	13.0	12.6	12.7	14.1	13.5	13.3
13. Social transfers in kind via market producers	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	1.9	3.2	2.8	2.6	2.3	2.0	2.1	3.3	3.2	3.3	3.1	2.6	2.5	2.4	2.3	2.4	2.1	1.9
15. Subsidies	0.8	1.3	0.4	0.4	0.2	0.3	0.4	0.5	0.5	0.5	0.4	0.5	0.3	0.3	0.3	2.8	0.7	0.3
16. Other current expenditure	2.7	1.9	2.5	3.0	2.7	2.4	2.7	2.7	2.2	2.3	2.6	2.1	2.3	2.2	2.5	2.5	2.1	1.9
17. Total current expenditure	25.7	30.5	33.6	34.3	36.7	36.1	37.3	38.6	38.2	37.2	36.4	34.2	33.4	32.8	35.5	44.4	42.2	41.5
18. Gross saving	4.4	1.6	7.0	4.7	-0.5	0.5	-1.5	-2.7	-1.7	2.6	2.7	3.2	4.6	5.7	5.7	-3.6	0.2	0.1
19. Capital transfers received	0.1	0.1	0.3	0.2	0.5	0.5	0.6	0.5	0.9	0.7	0.6	0.2	0.7	1.1	0.4	0.4	0.4	0.4
20. Total revenue	30.2	32.2	40.8	39.3	36.7	37.1	36.5	36.4	37.4	40.6	39.7	37.7	38.7	39.5	41.5	41.3	42.7	41.9
21. Gross fixed capital formation	4.4	3.3	3.1	3.2	4.2	4.2	4.0	2.9	2.3	2.1	2.2	2.5	2.7	4.9	2.4	1.9	1.9	1.9
22. Other capital expenditure	0.8	0.6	1.0	0.9	1.2	1.6	0.9	0.7	2.4	10.1	2.0	0.8	0.7	5.3	2.2	1.0	0.9	0.9
23. Total expenditure	30.9	34.4	37.6	38.4	42.1	41.8	42.2	42.2	43.0	49.4	40.6	37.5	36.8	43.0	40.1	47.4	45.0	44.2
24. Tax burden	24.9	27.3	36.1	34.7	31.8	31.7	31.7	31.7	31.8	33.7	33.0	32.3	33.2	33.5	35.6	35.0	36.3	35.6
25. Net lending (+) or net borrowing (-)	-0.7	-2.2	3.2	0.9	-5.4	-4.7	-5.7	-5.8	-5.6	-8.8	-0.9	0.3	1.9	-3.5	1.5	-6.1	-2.3	-2.3

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	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	1.2	26.3	19.7	4.3	-15.2	4.6	-2.4	0.6	-8.6	5.0	1.6	5.0	7.7	8.3	3.0	-7.9	5.5	3.0
2. Current taxes on income and wealth	0.6	12.7	41.3	1.3	-14.9	1.6	9.8	-3.7	-2.6	-3.3	-2.6	-0.3	9.8	6.5	4.9	-13.1	10.8	1.2
3. Social contributions	6.4	7.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.0	10.8	8.0	29.5	0.1	12.2	1.7
4. Of which actual social contributions	6.4	7.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.0	10.8	8.0	29.5	0.1	12.2	1.7
5. Other current revenue, including sales	7.4	15.5	10.3	3.5	-2.0	13.2	-12.4	-1.4	1.5	27.5	1.6	-7.6	0.0	8.5	16.0	-1.0	7.6	2.6
6. Total current revenue	3.2	16.6	21.2	4.5	-9.1	5.2	0.1	-1.8	-6.0	5.8	0.7	1.4	7.8	7.8	11.2	-6.1	8.8	2.2
7. Government consumption expenditure	10.1	2.3	6.5	12.6	8.2	2.5	5.2	-3.2	-9.2	-11.9	0.0	-1.3	3.9	4.9	17.3	21.4	9.5	5.0
8. Collective consumption	6.8	1.4	5.5	13.3	8.5	0.6	5.8	-4.2	-18.6	-10.3	0.3	-1.5	-1.3	11.3	12.3	21.4	9.5	5.0
9. Social transfers in kind	14.7	3.4	7.8	11.6	7.8	5.0	4.3	-2.0	2.6	-13.4	-0.4	-1.1	9.4	-1.1	22.5	21.4	9.5	5.0
10. Compensation of employees	9.7	8.9	7.0	8.3	9.0	1.3	4.3	-1.3	-8.8	-9.8	-2.6	-0.5	4.2	5.0	10.1	6.9	5.6	5.5
11. Intermediate consumption	0.2	-16.1	9.0	11.1	9.9	-3.6	1.3	-7.5	-10.3	-13.1	8.2	-3.2	10.1	11.8	47.9	54.4	18.0	4.1
12. Social transfers other than in kind	8.9	10.2	2.7	13.7	8.2	10.2	5.6	-0.9	-3.6	-0.6	-0.1	3.9	2.2	3.4	4.6	5.2	0.8	2.4
13. Social transfers in kind via market producers	-	-	14.0	-2.7	25.2	-20.1	-43.0	-28.7	-33.3	-27.6	4.8	15.9	15.7	15.3	41.2	4.8	4.8	0.0
14. Interest	24.3	20.5	4.4	1.3	-13.5	-12.1	11.6	53.2	-10.5	-0.8	-3.1	-11.0	0.1	1.9	0.7	-2.4	-7.6	-3.3
15. Subsidies	23.1	102.6	-14.7	7.0	-54.3	92.2	38.5	11.4	0.2	-16.3	-10.2	35.9	-43.3	8.7	17.0	736.1	-75.3	-49.0
16. Other current expenditure 1)	0.0	0.3	0.3	0.4	-0.2	-0.4	0.3	0.0	-0.5	0.0	0.3	-0.5	0.2	-0.1	0.4	0.0	-0.4	-0.2
17. Total current expenditure	9.7	10.1	6.4	11.0	5.0	2.3	5.6	1.4	-8.3	-5.7	0.5	-0.6	3.7	4.6	12.5	18.5	-0.3	2.4
18. Gross saving 1)	-1.7	1.8	4.9	-2.3	-5.3	1.0	-2.0	-1.2	0.9	4.4	0.0	0.6	1.4	1.1	0.0	-9.2	3.7	-0.1
19. Capital transfers received	-31.8	81.0	-72.5	-11.3	134.7	4.9	25.9	-17.1	52.4	-18.7	-22.9	-55.8	214.2	61.6	-60.1	-5.5	5.0	4.2
20. Total revenue	3.0	16.7	18.6	4.4	-8.3	5.2	0.4	-2.0	-5.1	5.2	0.3	0.6	9.1	8.8	9.3	-6.1	8.8	2.2
21. Gross fixed capital formation	20.6	16.9	0.0	10.7	30.9	3.0	-3.0	-27.9	-26.7	-12.6	7.6	19.6	15.8	95.6	-48.6	-24.4	1.9	3.3
22. Other capital expenditure 1)	-0.2	-0.2	0.2	0.0	0.3	0.3	-0.7	-0.2	1.7	7.7	-8.2	-1.2	-0.1	4.6	-3.1	-1.2	0.0	0.0
23. Total expenditure	10.6	10.0	6.3	10.9	7.7	3.2	3.0	-1.8	-5.8	11.4	-15.7	-2.3	4.3	24.6	-3.1	11.8	-0.2	2.4
24. Tax burden	2.1	16.8	23.1	4.6	-10.1	3.8	2.0	-1.9	-7.2	2.6	0.6	3.6	9.0	7.7	10.3	-6.9	9.0	2.1
25. Net lending (+) or net borrowing (-)	-2.3	1.8	4.2	-2.4	-6.3	0.7	-1.0	-0.1	0.2	-3.2	7.9	1.2	1.7	-5.4	4.9	-7.6	3.9	0.0

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	0.7	2.1	-3.2	-0.9	5.4	4.7	5.7	5.8	5.6	8.8	0.9	-0.3	-1.9	3.5	-1.5	6.1	2.3	2.3
2. Interest payments (% of GDP)	1.9	3.2	2.8	2.6	2.3	2.0	2.1	3.3	3.2	3.3	3.1	2.6	2.5	2.4	2.3	2.4	2.1	1.9
3. Implicit interest rate 2)	:	6.1	5.2	5.3	5.0	3.7	3.9	5.0	3.7	3.1	2.9	2.6	2.5	2.7	2.4	2.4	1.9	1.9
4. Nominal GDP growth rate	9.4	7.8	9.4	8.6	-1.8	3.9	2.0	-1.8	-7.4	-3.1	2.6	5.8	6.3	6.5	4.0	-5.5	5.0	4.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	0.7	2.1	-3.2	-0.9	5.4	4.7	5.7	5.8	5.6	8.8	0.9	-0.3	-1.9	3.5	-1.5	6.1	2.3	2.3
6. Contribution of nominal GDP growth	:	-4.0	-5.1	-4.3	0.8	-2.1	-1.1	1.2	6.5	3.4	-2.8	-5.9	-6.1	-5.7	-3.8	5.4	-5.4	-4.4
7. Stock-flow adjustment 3)	:	3.5	3.1	-3.4	2.5	-0.5	5.0	7.4	11.6	-7.1	-0.1	2.1	-1.5	7.9	0.1	7.0	-1.2	-3.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.2	-1.1	-6.0	-3.5	3.1	2.7	3.5	2.4	2.4	5.5	-2.2	-2.9	-4.4	1.1	-3.8	3.7	0.2	0.4
9. Snow-ball effect	:	-0.8	-2.3	-1.6	3.1	-0.1	1.0	4.6	9.7	6.7	0.4	-3.3	-3.6	-3.4	-1.5	7.8	-3.3	-2.4
10. Stock-flow adjustment 3)	:	3.5	3.1	-3.4	2.5	-0.5	5.0	7.4	11.6	-7.1	-0.1	2.1	-1.5	7.9	0.1	7.0	-1.2	-3.3
(% of GDP)																		
11. Change in gross debt 5)	:	1.6	-5.2	-8.5	8.7	2.1	9.5	14.4	23.6	5.1	-1.9	-4.1	-9.6	5.7	-5.1	18.5	-4.4	-5.4
12. Level of gross debt (end of year)	49.0	57.3	54.0	45.5	54.3	56.4	65.9	80.3	104.0	109.1	107.2	103.1	93.5	99.2	94.0	112.6	108.2	102.8

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

Latvia

(Mrd EURO-LVL)

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	0.530	0.850	2.710	2.640	2.110	2.200	2.480	2.760	2.960	3.150	3.310	3.550	3.760	4.160	4.280	4.090	4.540	4.830
2. Current taxes on income and wealth	0.270	0.490	1.870	2.200	1.320	1.330	1.480	1.680	1.760	1.830	1.910	2.100	2.300	2.150	2.130	2.080	2.240	2.340
3. Social contributions	0.450	0.680	1.830	2.040	1.810	1.590	1.790	1.950	1.990	2.050	2.110	2.150	2.360	2.770	3.060	2.910	3.020	3.200
4. Of which actual social contributions	0.450	0.670	1.770	1.940	1.740	1.550	1.760	1.900	1.930	1.980	2.030	2.070	2.260	2.660	2.910	2.770	2.870	3.050
5. Other current revenue, including sales	0.140	0.300	1.150	1.250	1.300	1.330	1.420	1.420	1.410	1.410	1.440	1.500	1.550	1.730	1.640	1.570	1.580	1.590
6. Total current revenue	1.380	2.310	7.560	8.130	6.540	6.450	7.170	7.800	8.120	8.440	8.780	9.310	9.960	10.800	11.110	10.650	11.380	11.970
7. Government consumption expenditure	0.960	1.430	3.960	4.790	3.580	3.290	3.690	3.810	4.020	4.200	4.460	4.550	4.890	5.250	5.810	6.010	6.280	6.510
8. Collective consumption	0.490	0.750	2.280	2.690	1.890	1.760	2.010	2.090	2.190	2.320	2.420	2.420	2.620	2.750	3.110	3.320	3.590	3.910
9. Social transfers in kind	0.470	0.690	1.680	2.110	1.690	1.530	1.670	1.710	1.820	1.880	2.040	2.140	2.270	2.490	2.700	2.680	2.700	2.600
10. Compensation of employees	0.420	0.730	2.310	2.860	2.320	1.910	1.990	2.060	2.200	2.330	2.480	2.620	2.840	3.090	3.310	3.430	3.630	3.780
11. Intermediate consumption	0.310	0.460	1.280	1.570	1.200	1.230	1.380	1.380	1.480	1.540	1.590	1.520	1.620	1.710	1.930	1.970	2.010	2.050
12. Social transfers other than in kind	0.470	0.840	1.590	1.970	2.440	2.370	2.270	2.250	2.360	2.410	2.560	2.670	2.790	2.990	3.260	3.610	3.770	4.000
13. Social transfers in kind via market producers	0.000	0.000	0.160	0.200	0.190	0.190	0.220	0.240	0.250	0.250	0.300	0.350	0.370	0.400	0.430	0.440	0.470	0.500
14. Interest	0.030	0.060	0.090	0.140	0.290	0.320	0.360	0.370	0.340	0.310	0.300	0.260	0.250	0.210	0.210	0.210	0.210	0.220
15. Subsidies	0.040	0.070	0.200	0.330	0.310	0.250	0.210	0.310	0.340	0.410	0.310	0.300	0.340	0.290	0.300	0.350	0.400	0.410
16. Other current expenditure	0.060	0.100	0.720	1.010	0.680	0.770	0.470	0.690	0.640	0.820	0.730	0.790	0.800	0.980	0.750	1.160	0.800	0.860
17. Total current expenditure	1.330	2.270	6.340	8.080	7.440	7.040	6.910	7.300	7.610	8.080	8.260	8.510	9.010	9.680	10.190	11.170	11.300	11.820
18. Gross saving	0.050	0.050	1.220	0.060	-0.900	-0.590	0.260	0.510	0.510	0.360	0.520	0.800	0.950	1.120	0.920	-0.520	0.080	0.150
19. Capital transfers received	0.010	0.050	0.160	0.210	0.210	0.290	0.330	0.390	0.370	0.380	0.360	0.210	0.270	0.430	0.410	0.420	0.420	0.430
20. Total revenue	1.390	2.360	7.710	8.350	6.750	6.730	7.500	8.190	8.490	8.820	9.150	9.520	10.230	11.230	11.520	11.070	11.800	12.400
21. Gross fixed capital formation	0.080	0.120	1.370	1.320	0.960	0.880	1.070	1.150	1.060	1.090	1.180	0.900	1.250	1.640	1.530	1.670	1.570	1.640
22. Other capital expenditure	0.030	0.160	0.140	-0.010	0.160	0.370	0.370	0.060	0.100	0.030	0.050	0.060	0.180	0.150	-0.030	0.380	0.010	0.000
23. Total expenditure	1.450	2.550	7.840	9.390	8.560	8.290	8.350	8.500	8.760	9.200	9.490	9.480	10.440	11.470	11.700	13.210	12.870	13.470
24. Tax burden	1.240	2.010	6.400	6.820	5.200	5.110	5.760	6.370	6.680	7.010	7.310	7.780	8.380	9.040	9.390	9.010	9.720	10.290
25. Net lending (+) or net borrowing (-)	-0.060	-0.190	-0.130	-1.040	-1.810	-1.560	-0.850	-0.310	-0.280	-0.370	-0.350	0.040	-0.210	-0.240	-0.170	-2.150	-1.080	-1.070

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	13.0	12.3	12.0	10.8	11.2	12.2	12.1	12.5	12.9	13.3	13.5	14.0	13.9	14.3	14.0	14.1	14.7	14.9
2. Current taxes on income and wealth	6.5	7.2	8.3	9.0	7.0	7.4	7.3	7.6	7.7	7.8	7.8	8.3	8.5	7.4	7.0	7.2	7.2	7.2
3. Social contributions	11.0	9.9	8.1	8.3	9.5	8.8	8.8	8.8	8.7	8.7	8.6	8.5	8.7	9.5	10.0	10.0	9.8	9.9
4. Of which actual social contributions	11.0	9.8	7.8	7.9	9.2	8.6	8.6	8.6	8.4	8.4	8.3	8.2	8.4	9.1	9.6	9.5	9.3	9.4
5. Other current revenue, including sales	3.5	4.3	5.1	5.1	6.8	7.4	7.0	6.4	6.1	6.0	5.9	5.9	5.7	5.9	5.4	5.4	5.1	4.9
6. Total current revenue	34.1	33.7	33.3	33.2	34.5	35.8	35.2	35.4	35.4	35.8	35.8	36.7	36.9	37.1	36.5	36.7	36.9	37.0
7. Government consumption expenditure	23.6	20.9	17.5	19.6	18.9	18.3	18.1	17.3	17.5	17.8	18.2	18.0	18.1	18.0	19.1	20.7	20.4	20.1
8. Collective consumption	12.0	10.9	10.1	11.0	10.0	9.8	9.9	9.5	9.6	9.8	9.8	9.5	9.7	9.5	10.2	11.4	11.6	12.1
9. Social transfers in kind	11.6	10.0	7.4	8.6	8.9	8.5	8.2	7.8	8.0	7.9	8.3	8.4	8.4	8.6	8.9	9.2	8.7	8.0
10. Compensation of employees	10.2	10.6	10.2	11.7	12.3	10.6	9.8	9.3	9.6	9.9	10.1	10.3	10.5	10.6	10.9	11.8	11.8	11.7
11. Intermediate consumption	7.7	6.7	5.6	6.4	6.4	6.8	6.8	6.3	6.4	6.5	6.5	6.0	6.0	5.9	6.4	6.8	6.5	6.3
12. Social transfers other than in kind	11.6	12.2	7.0	8.1	12.9	13.2	11.1	10.2	10.3	10.2	10.4	10.5	10.4	10.3	10.7	12.4	12.2	12.3
13. Social transfers in kind via market producers	0.0	0.0	0.7	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.4	1.4	1.4	1.4	1.5	1.5	1.6
14. Interest	0.8	0.9	0.4	0.6	1.6	1.8	1.8	1.7	1.5	1.3	1.2	1.0	0.9	0.7	0.7	0.7	0.7	0.7
15. Subsidies	1.1	1.0	0.9	1.4	1.6	1.4	1.0	1.4	1.5	1.7	1.3	1.2	1.3	1.0	1.0	1.2	1.3	1.3
16. Other current expenditure	1.4	1.5	3.2	4.1	3.6	4.3	2.3	3.1	2.8	3.5	3.0	3.1	3.0	3.4	2.5	4.0	2.6	2.6
17. Total current expenditure	32.9	33.0	28.0	33.0	39.3	39.1	33.9	33.1	33.2	34.2	33.6	33.6	33.4	33.2	33.5	38.5	36.6	36.5
18. Gross saving	1.2	0.7	5.4	0.2	-4.8	-3.3	1.3	2.3	2.2	1.5	2.1	3.1	3.5	3.9	3.0	-1.8	0.3	0.5
19. Capital transfers received	0.2	0.7	0.7	0.9	1.1	1.6	1.6	1.8	1.6	1.6	1.5	0.8	1.0	1.5	1.3	1.4	1.4	1.3
20. Total revenue	34.2	34.4	34.0	34.1	35.7	37.3	36.8	37.2	37.0	37.4	37.2	37.5	37.9	38.5	37.8	38.1	38.2	38.3
21. Gross fixed capital formation	2.1	1.8	6.0	5.4	5.1	4.9	5.2	5.2	4.6	4.6	4.8	3.6	4.6	5.6	5.0	5.7	5.1	5.1
22. Other capital expenditure	0.7	2.3	0.6	0.0	0.9	2.1	1.8	0.3	0.4	0.1	0.2	0.2	0.7	0.5	-0.1	1.3	0.0	0.0
23. Total expenditure	35.6	37.2	34.6	38.4	45.2	46.0	40.9	38.6	38.2	38.9	38.7	37.4	38.7	39.4	38.4	45.5	41.7	41.6
24. Tax burden	30.5	29.3	28.2	27.9	27.5	28.4	28.2	28.9	29.1	29.7	29.8	30.7	31.1	31.0	30.8	31.0	31.5	31.8
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-0.6	-4.3	-9.6	-8.6	-4.1	-1.4	-1.2	-1.6	-1.4	0.2	-0.8	-0.8	-0.6	-7.4	-3.5	-3.3

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	10.9	0.9	26.0	-2.7	-19.9	4.1	12.6	11.3	7.1	6.5	5.3	7.2	5.7	10.6	2.9	-4.5	11.2	6.2
2. Current taxes on income and wealth	17.0	5.8	38.7	17.7	-40.1	0.4	11.7	13.2	4.9	4.2	4.2	9.8	9.6	-6.6	-0.9	-2.4	7.6	4.7
3. Social contributions	8.2	3.0	28.9	11.7	-11.4	-12.0	12.9	8.5	2.3	3.1	2.8	2.0	9.4	17.4	10.6	-4.8	3.5	6.2
4. Of which actual social contributions	8.3	3.5	28.8	9.3	-10.1	-10.8	13.5	7.9	1.6	2.5	2.4	1.8	9.3	17.7	9.5	-4.8	3.5	6.2
5. Other current revenue, including sales	60.1	-6.7	5.0	9.2	3.6	2.4	7.0	0.0	-0.7	-0.2	2.7	3.9	3.0	11.9	-4.9	-4.4	0.8	0.7
6. Total current revenue	16.3	1.5	25.7	7.6	-19.6	-1.4	11.3	8.8	4.0	4.0	4.0	6.0	7.0	8.5	2.9	-4.2	6.8	5.2
7. Government consumption expenditure	7.5	1.5	35.1	20.9	-25.4	-8.0	12.0	3.2	5.6	4.5	6.3	2.1	7.4	7.3	10.6	3.4	4.6	3.6
8. Collective consumption	11.0	-2.6	45.8	17.7	-29.8	-6.6	14.4	3.9	4.8	5.8	4.1	0.1	8.4	5.1	12.7	7.0	8.0	9.0
9. Social transfers in kind	3.9	6.3	22.8	25.3	-19.6	-9.5	9.3	2.4	6.5	2.9	8.9	4.5	6.3	9.9	8.3	-0.7	0.5	-3.5
10. Compensation of employees	16.9	6.9	40.0	23.7	-18.6	-17.9	4.4	3.3	6.7	5.9	6.6	5.7	8.3	8.9	7.2	3.5	6.0	4.0
11. Intermediate consumption	3.6	0.6	18.4	22.5	-23.3	2.1	12.5	-0.3	7.0	4.5	2.9	-4.0	6.3	5.8	13.0	2.0	1.9	2.2
12. Social transfers other than in kind	21.5	-7.7	16.0	24.0	23.8	-2.7	-4.3	-0.9	5.0	2.3	5.9	4.3	4.6	7.1	9.0	10.7	4.5	5.9
13. Social transfers in kind via market producers	-	-	65.0	22.3	-4.2	1.4	15.3	6.9	4.3	0.6	21.5	16.5	4.8	7.7	8.0	2.0	7.0	7.0
14. Interest	91.3	61.4	9.3	65.5	107.8	9.6	11.7	2.4	-6.4	-9.4	-4.9	-12.1	-3.6	-15.3	-2.5	-0.1	2.9	4.5
15. Subsidies	-19.5	-20.6	86.0	70.3	-7.3	-20.1	-14.2	45.9	11.1	18.8	-24.3	-2.8	14.1	-14.5	2.1	17.5	12.3	3.2
16. Other current expenditure 1)	-1.0	-0.1	-1.4	1.0	-0.5	0.7	-1.9	0.8	-0.4	0.7	-0.5	0.1	-0.1	0.4	-0.9	1.5	-1.4	0.0
17. Total current expenditure	12.2	-0.4	22.7	27.4	-7.9	-5.4	-1.8	5.5	4.3	6.2	2.3	3.0	5.9	7.4	5.3	9.5	1.2	4.6
18. Gross saving 1)	1.2	0.6	0.5	-5.1	-5.0	1.5	4.6	1.0	-0.1	-0.7	0.6	1.0	0.4	0.3	-0.8	-4.8	2.0	0.2
19. Capital transfers received	418.6	3.5	-8.2	35.4	-1.0	35.0	15.6	18.0	-4.9	2.2	-4.0	-42.1	27.4	61.1	-4.9	1.3	1.0	3.0
20. Total revenue	18.0	1.5	24.8	8.2	-19.1	-0.3	11.5	9.2	3.6	3.9	3.7	4.1	7.5	9.8	2.6	-4.0	6.6	5.1
21. Gross fixed capital formation	41.0	9.6	59.8	-3.3	-27.2	-9.0	21.8	7.4	-7.6	3.2	8.3	-23.5	38.0	31.5	-6.7	8.8	-6.0	5.0
22. Other capital expenditure 1)	0.2	-0.4	-0.9	-0.6	0.9	1.2	-0.2	-1.6	0.2	-0.3	0.1	0.0	0.4	-0.1	-0.6	1.4	-1.3	0.0
23. Total expenditure	14.7	-0.5	25.0	19.7	-8.8	-3.2	0.7	1.8	3.1	4.9	3.2	-0.2	10.1	9.9	2.0	13.0	-2.6	4.6
24. Tax burden	11.3	2.9	30.2	6.6	-23.7	-1.8	12.7	10.7	4.8	4.9	4.3	6.5	7.7	7.8	3.9	-4.0	7.9	5.9
25. Net lending (+) or net borrowing (-)	1.0	1.0	0.0	-3.7	-5.3	0.9	4.5	2.7	0.2	-0.4	0.2	1.6	-0.9	0.0	0.2	-6.8	3.9	0.2

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	1.4	1.9	0.6	4.3	9.6	8.6	4.1	1.4	1.2	1.6	1.4	-0.2	0.8	0.8	0.6	7.4	3.5	3.3
2. Interest payments (% of GDP)	0.8	0.9	0.4	0.6	1.6	1.8	1.8	1.7	1.5	1.3	1.2	1.0	0.9	0.7	0.7	0.7	0.7	0.7
3. Implicit interest rate 2)	:	8.2	5.0	7.4	6.5	4.6	4.2	4.1	3.7	3.4	3.0	2.9	2.5	2.0	1.9	1.8	1.5	1.6
4. Nominal GDP growth rate	14.0	8.8	32.1	7.9	-22.6	-4.8	13.3	8.0	4.0	3.0	4.0	3.3	6.3	8.1	4.5	-4.7	6.3	4.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.4	1.9	0.6	4.3	9.6	8.6	4.1	1.4	1.2	1.6	1.4	-0.2	0.8	0.8	0.6	7.4	3.5	3.3
6. Contribution of nominal GDP growth	:	-1.0	-2.4	-0.6	5.4	1.9	-5.6	-3.2	-1.6	-1.2	-1.6	-1.2	-2.4	-2.9	-1.6	1.8	-2.8	-2.2
7. Stock-flow adjustment 3)	:	0.8	0.3	6.5	3.2	0.6	-2.8	0.3	-1.7	1.2	-4.4	4.6	0.2	0.2	0.8	1.4	-2.3	-1.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.6	1.0	0.2	3.7	8.0	6.9	2.4	-0.3	-0.3	0.3	0.2	-1.2	-0.2	0.1	-0.1	6.7	2.8	2.6
9. Snow-ball effect	:	-0.1	-2.1	0.0	7.0	3.6	-3.8	-1.6	-0.1	0.2	-0.4	-0.1	-1.5	-2.2	-0.9	2.5	-2.1	-1.5
10. Stock-flow adjustment 3)	:	0.8	0.3	6.5	3.2	0.6	-2.8	0.3	-1.7	1.2	-4.4	4.6	0.2	0.2	0.8	1.4	-2.3	-1.5
(% of GDP)																		
11. Change in gross debt 5)	:	1.8	-1.6	10.1	18.3	11.1	-4.2	-1.5	-2.1	1.6	-4.6	3.3	-1.4	-1.9	-0.2	10.6	-1.6	-0.4
12. Level of gross debt (end of year)	13.9	13.8	8.5	18.6	36.8	47.9	43.7	42.2	40.0	41.6	37.1	40.4	39.0	37.1	36.9	47.5	45.9	45.5

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	0.93	0.00	3.38	3.79	3.11	3.32	3.63	3.72	3.84	4.08	4.34	4.53	4.89	5.22	5.61	5.60	5.84	6.22
2. Current taxes on income and wealth	0.65	0.00	2.63	3.02	1.60	1.29	1.36	1.61	1.74	1.84	2.03	2.19	2.28	2.57	4.24	4.20	4.25	4.72
3. Social contributions	0.56	0.00	2.74	3.23	3.52	3.40	3.58	3.73	3.89	4.17	4.46	4.84	5.30	5.89	4.87	5.05	5.38	5.65
4. Of which actual social contributions	0.56	0.00	2.65	3.11	3.40	3.30	3.48	3.61	3.79	4.06	4.34	4.72	5.17	5.75	4.71	4.88	5.20	5.46
5. Other current revenue, including sales	0.42	0.00	0.84	1.07	1.01	1.23	1.26	1.33	1.33	1.38	1.48	1.50	1.48	1.63	1.83	1.84	2.18	1.82
6. Total current revenue	2.56	0.00	9.59	11.10	9.24	9.24	9.83	10.39	10.80	11.47	12.31	13.07	13.96	15.31	16.56	16.69	17.65	18.41
7. Government consumption expenditure	1.86	0.00	5.07	6.10	5.72	5.56	5.74	5.83	5.84	6.08	6.43	6.61	6.89	7.44	8.19	9.59	10.28	9.91
8. Collective consumption	1.07	0.00	2.34	2.72	2.33	2.37	2.40	2.53	2.53	2.69	2.78	2.83	2.90	3.08	3.36	4.23	4.76	4.28
9. Social transfers in kind	0.79	0.00	2.73	3.38	3.39	3.19	3.33	3.30	3.31	3.39	3.64	3.78	3.99	4.36	4.83	5.36	5.52	5.63
10. Compensation of employees	0.75	0.00	2.83	3.48	3.41	3.07	3.21	3.25	3.35	3.47	3.62	3.81	4.02	4.42	4.96	5.66	5.80	5.97
11. Intermediate consumption	0.70	0.00	1.48	1.82	1.52	1.78	1.61	1.67	1.64	1.73	1.89	1.86	1.95	1.99	2.13	2.63	3.28	2.56
12. Social transfers other than in kind	0.63	0.00	2.81	3.76	4.35	4.01	3.90	3.99	3.95	3.97	4.05	4.26	4.63	5.36	5.89	7.28	7.10	7.15
13. Social transfers in kind via market producers	0.13	0.00	0.46	0.56	0.54	0.54	0.62	0.58	0.55	0.58	0.62	0.64	0.68	0.76	0.90	0.98	1.05	1.10
14. Interest	0.03	0.00	0.19	0.21	0.33	0.51	0.58	0.66	0.62	0.58	0.57	0.52	0.47	0.40	0.42	0.29	0.25	0.17
15. Subsidies	0.08	0.00	0.26	0.22	0.17	0.14	0.12	0.10	0.12	0.12	0.15	0.16	0.14	0.19	0.20	1.10	0.37	0.28
16. Other current expenditure	0.01	0.00	0.39	0.48	0.45	0.35	0.50	0.47	0.56	0.52	0.56	0.65	0.59	0.72	0.79	1.00	1.30	1.30
17. Total current expenditure	2.33	0.00	8.41	10.54	10.78	10.39	10.53	10.73	10.78	10.97	11.45	11.91	12.48	13.84	15.30	18.94	19.15	18.54
18. Gross saving	0.24	0.00	1.17	0.57	-1.54	-1.15	-0.70	-0.34	0.02	0.50	0.87	1.16	1.47	1.47	1.26	-2.26	-1.51	-0.14
19. Capital transfers received	0.00	0.00	0.41	0.34	0.39	0.71	0.69	0.64	0.72	0.99	0.69	0.31	0.26	0.35	0.47	0.60	0.60	0.40
20. Total revenue	2.56	0.00	10.00	11.45	9.64	9.95	10.52	11.02	11.52	12.47	13.00	13.38	14.21	15.67	17.03	17.29	18.25	18.81
21. Gross fixed capital formation	0.25	0.00	1.57	1.76	1.19	1.39	1.48	1.33	1.31	1.29	1.38	1.18	1.37	1.45	1.50	1.90	1.80	1.40
22. Other capital expenditure	0.11	0.00	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.43	0.28	0.21	0.17	0.10	0.10	0.52	0.36	0.35
23. Total expenditure	2.68	0.00	10.24	12.45	12.09	11.88	13.31	12.07	12.44	12.69	13.10	13.29	14.02	15.39	16.90	21.36	21.31	20.30
24. Tax burden	2.15	1.63	8.72	10.00	8.13	7.93	8.51	9.00	9.43	10.05	10.81	11.54	12.46	13.66	14.70	14.81	15.42	16.55
25. Net lending (+) or net borrowing (-)	-0.12	0.00	-0.24	-1.01	-2.45	-1.93	-2.80	-1.05	-0.91	-0.23	-0.10	0.09	0.19	0.27	0.13	-4.08	-3.06	-1.49

Table 11B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Lithuania****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	12.0	0.0	11.6	11.6	11.6	11.8	11.6	11.1	11.0	11.2	11.6	11.7	11.6	11.5	11.5	11.6	11.4	11.6
2. Current taxes on income and wealth	8.4	0.0	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.6	8.7	8.7	8.3	8.8
3. Social contributions	7.2	0.0	9.4	9.9	13.1	12.1	11.4	11.2	11.1	11.4	11.9	12.5	12.5	13.0	10.0	10.4	10.5	10.5
4. Of which actual social contributions	7.2	0.0	9.1	9.5	12.7	11.8	11.1	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.6	10.1	10.2	10.2
5. Other current revenue, including sales	5.4	0.0	2.9	3.3	3.8	4.4	4.0	4.0	3.8	3.8	4.0	3.9	3.5	3.6	3.8	3.8	4.3	3.4
6. Total current revenue	33.0	0.0	33.1	34.0	34.4	33.0	31.4	31.1	30.8	31.4	33.0	33.6	33.0	33.7	33.9	34.4	34.5	34.2
7. Government consumption expenditure	24.0	0.0	17.5	18.7	21.3	19.8	18.3	17.5	16.7	16.6	17.2	17.0	16.3	16.4	16.8	19.8	20.1	18.4
8. Collective consumption	13.8	0.0	8.0	8.3	8.7	8.5	7.7	7.6	7.2	7.3	7.5	7.3	6.9	6.8	6.9	8.7	9.3	8.0
9. Social transfers in kind	10.2	0.0	9.4	10.3	12.6	11.4	10.6	9.9	9.4	9.3	9.8	9.7	9.4	9.6	9.9	11.1	10.8	10.5
10. Compensation of employees	9.6	0.0	9.8	10.6	12.7	10.9	10.2	9.7	9.6	9.5	9.7	9.8	9.5	9.7	10.2	11.7	11.3	11.1
11. Intermediate consumption	9.1	0.0	5.1	5.6	5.7	6.3	5.1	5.0	4.7	4.7	5.1	4.8	4.6	4.4	4.4	5.4	6.4	4.8
12. Social transfers other than in kind	8.2	0.0	9.7	11.5	16.2	14.3	12.5	11.9	11.3	10.8	10.9	11.0	10.9	11.8	12.1	15.0	13.9	13.3
13. Social transfers in kind via market producers	1.6	0.0	1.6	1.7	2.0	1.9	2.0	1.8	1.6	1.6	1.7	1.7	1.6	1.7	1.8	2.0	2.1	2.0
14. Interest	0.3	0.0	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.1	0.9	0.9	0.6	0.5	0.3
15. Subsidies	1.0	0.0	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	2.3	0.7	0.5
16. Other current expenditure	0.1	0.0	1.3	1.5	1.7	1.2	1.6	1.4	1.6	1.4	1.5	1.7	1.4	1.6	1.6	2.1	2.5	2.4
17. Total current expenditure	30.0	0.0	29.0	32.3	40.1	37.0	33.6	32.1	30.8	30.0	30.7	30.6	29.5	30.4	31.4	39.1	37.5	34.5
18. Gross saving	3.0	0.0	4.0	1.7	-5.7	-4.1	-2.2	-1.0	0.0	1.4	2.3	3.0	3.5	3.2	2.6	-4.7	-2.9	-0.3
19. Capital transfers received	0.0	0.0	1.4	1.0	1.5	2.5	2.2	1.9	2.1	2.7	1.9	0.8	0.6	0.8	1.0	1.2	1.2	0.7
20. Total revenue	33.0	0.0	34.5	35.0	35.8	35.5	33.6	33.0	32.9	34.1	34.8	34.4	33.6	34.4	34.9	35.7	35.7	35.0
21. Gross fixed capital formation	3.2	0.0	5.4	5.4	4.4	5.0	4.7	4.0	3.7	3.5	3.7	3.0	3.2	3.2	3.1	3.9	3.5	2.6
22. Other capital expenditure	1.4	0.0	0.9	0.5	0.5	0.4	4.1	0.1	1.0	1.2	0.7	0.5	0.4	0.2	0.2	1.1	0.7	0.7
23. Total expenditure	34.6	0.0	35.3	38.1	45.0	42.4	42.5	36.1	35.5	34.7	35.1	34.2	33.2	33.8	34.6	44.1	41.7	37.7
24. Tax burden	27.7	12.2	30.1	30.6	30.2	28.3	27.2	26.9	26.9	27.5	28.9	29.7	29.5	30.0	30.1	30.6	30.2	30.8
25. Net lending (+) or net borrowing (-)	-1.5	0.0	-0.8	-3.1	-9.1	-6.9	-8.9	-3.1	-2.6	-0.6	-0.3	0.2	0.5	0.6	0.3	-8.4	-6.0	-2.8

Table 11C

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

Lithuania

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

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	20.3	-	24.0	12.2	-17.8	6.6	9.3	2.6	3.1	6.2	6.5	4.4	8.0	6.6	7.5	-0.2	4.3	6.5
2. Current taxes on income and wealth	19.1	-	14.5	14.5	-47.0	-19.0	5.0	18.3	8.0	5.8	10.6	8.0	4.1	12.4	65.3	-1.0	1.2	11.1
3. Social contributions	33.5	-	20.6	17.9	9.1	-3.5	5.4	4.0	4.5	7.2	6.8	8.7	9.4	11.2	-17.4	3.7	6.4	5.1
4. Of which actual social contributions	33.5	-	20.4	17.7	9.3	-3.2	5.5	3.9	5.0	7.1	6.8	8.7	9.7	11.2	-18.2	3.7	6.4	5.1
5. Other current revenue, including sales	40.5	-	25.2	27.2	-5.6	21.6	2.6	5.6	0.1	4.0	6.9	1.3	-1.4	10.4	12.1	0.4	18.6	-16.7
6. Total current revenue	26.2	-	20.4	15.8	-16.8	0.0	6.4	5.7	4.0	6.2	7.3	6.2	6.8	9.7	8.1	0.8	5.7	4.3
7. Government consumption expenditure	25.6	-	10.0	20.4	-6.2	-2.7	3.1	1.6	0.1	4.1	5.8	2.8	4.2	8.0	10.0	17.2	7.2	-3.6
8. Collective consumption	22.8	-	7.9	16.7	-14.5	1.7	1.4	5.5	-0.3	6.3	3.7	1.5	2.4	6.4	9.0	26.0	12.5	-10.1
9. Social transfers in kind	29.3	-	11.9	23.6	0.4	-5.8	4.4	-1.1	0.4	2.5	7.4	3.8	5.6	9.2	10.7	11.0	3.0	2.0
10. Compensation of employees	35.7	-	13.2	22.6	-1.9	-10.1	4.6	1.4	3.0	3.7	4.2	5.5	5.5	10.0	12.0	14.2	2.5	3.0
11. Intermediate consumption	18.8	-	6.0	22.6	-16.3	16.6	-9.6	3.8	-1.7	5.7	9.0	-1.2	4.5	2.3	6.9	23.5	24.7	-21.9
12. Social transfers other than in kind	31.4	-	27.0	33.9	15.9	-7.9	-2.6	2.2	-0.9	0.3	2.2	5.1	8.6	15.8	10.0	23.6	-2.5	0.7
13. Social transfers in kind via market producers	42.7	-	13.6	23.4	-4.9	0.0	15.5	-5.7	-5.4	4.4	7.0	3.9	5.3	11.6	19.0	9.1	7.1	4.8
14. Interest	200.6	-	14.5	11.3	55.6	53.1	12.9	14.4	-6.3	-5.5	-2.4	-9.3	-8.8	-15.2	6.5	-32.2	-12.5	-31.3
15. Subsidies	44.1	-	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	2.7	24.3	9.8	-11.2	29.3	9.6	439.2	-66.7	-22.8
16. Other current expenditure 1)	0.0	0.0	0.1	0.2	0.2	-0.4	0.4	-0.2	0.2	-0.2	0.1	0.2	-0.3	0.2	0.0	0.4	0.5	-0.1
17. Total current expenditure	31.9	-	17.7	25.2	2.3	-3.7	1.4	1.8	0.6	1.7	4.3	4.0	4.8	10.8	10.6	23.8	1.1	-3.2
18. Gross saving 1)	-1.4	0.0	0.7	-2.3	-7.4	1.6	1.8	1.2	1.1	1.3	0.9	0.7	0.5	-0.2	-0.7	-7.2	1.7	2.7
19. Capital transfers received	-	-	78.3	-17.1	15.1	79.4	-2.9	-7.5	13.6	37.5	-30.4	-54.6	-18.6	38.7	33.9	26.6	0.0	-33.3
20. Total revenue	26.2	-	22.0	14.4	-15.8	3.2	5.7	4.8	4.5	8.2	4.3	2.9	6.2	10.2	8.7	1.5	5.5	3.1
21. Gross fixed capital formation	-7.9	-	52.8	11.9	-32.4	17.2	6.4	-10.4	-1.1	-1.6	6.8	-14.3	15.4	6.5	3.5	26.2	-5.1	-22.2
22. Other capital expenditure 1)	1.2	0.0	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	0.2	-0.4	-0.2	-0.1	-0.2	0.0	0.9	-0.4	0.0
23. Total expenditure	32.3	-	23.9	21.6	-2.9	-1.7	12.1	-9.3	3.0	2.1	3.2	1.4	5.5	9.8	9.8	26.4	-0.3	-4.7
24. Tax burden	23.4	-4.3	20.2	14.6	-18.7	-2.4	7.3	5.7	4.8	6.6	7.5	6.7	8.0	9.6	7.6	0.8	4.1	7.3
25. Net lending (+) or net borrowing (-)	-1.7	0.0	-0.5	-2.3	-6.0	2.2	-2.0	5.8	0.5	2.0	0.3	0.5	0.2	0.1	-0.3	-8.7	2.4	3.2

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	1.5	0.0	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.6	0.3	-0.2	-0.5	-0.6	-0.3	8.4	6.0	2.8
2. Interest payments (% of GDP)	0.3	0.0	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.1	0.9	0.9	0.6	0.5	0.3
3. Implicit interest rate 2)	:	0.0	4.6	4.6	7.0	6.8	5.7	5.7	4.7	4.3	3.8	3.2	3.0	2.4	2.8	1.6	1.1	0.7
4. Nominal GDP growth rate	51.3	6.2	20.6	12.6	-17.6	4.2	11.7	6.7	4.9	4.4	2.1	4.1	8.7	7.6	7.3	-0.6	5.4	5.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.5	0.0	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.6	0.3	-0.2	-0.5	-0.6	-0.3	8.4	6.0	2.8
6. Contribution of nominal GDP growth	:	-1.4	-2.9	-1.8	3.1	-1.1	-3.8	-2.3	-1.8	-1.6	-0.8	-1.7	-3.2	-2.8	-2.3	0.2	-2.4	-2.5
7. Stock-flow adjustment 3)	:	0.8	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.6	-0.9	3.0	-2.1	4.8	2.6	-0.1	-1.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.2	0.0	0.2	2.4	7.9	5.1	7.1	1.2	0.8	-1.0	-1.3	-1.6	-1.6	-1.5	-1.1	7.8	5.5	2.4
9. Snow-ball effect	:	-1.4	-2.3	-1.1	4.4	0.7	-2.0	-0.4	-0.1	0.0	0.7	-0.4	-2.1	-1.9	-1.4	0.8	-1.9	-2.2
10. Stock-flow adjustment 3)	:	0.8	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.6	-0.9	3.0	-2.1	4.8	2.6	-0.1	-1.4
(% of GDP)																		
11. Change in gross debt 5)	:	-0.6	-1.4	-1.3	13.4	8.2	0.9	2.6	-1.0	1.9	2.0	-2.8	-0.6	-5.4	2.2	11.3	3.5	-1.2
12. Level of gross debt (end of year)	11.5	22.9	15.9	14.6	28.0	36.2	37.1	39.7	38.7	40.5	42.5	39.7	39.1	33.7	35.9	47.2	50.7	49.5

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	1.76	3.04	4.84	4.74	4.63	4.97	5.32	5.69	6.00	6.56	5.72	6.04	6.43	6.94	7.23	6.79	7.28	7.60
2. Current taxes on income and wealth	2.31	3.28	4.88	5.26	5.26	5.73	6.00	6.28	6.60	6.80	7.45	8.01	8.54	10.13	10.51	10.01	10.65	11.22
3. Social contributions	1.79	2.53	4.16	4.46	4.75	4.92	5.23	5.53	5.77	5.97	6.26	6.48	6.92	7.30	7.72	8.11	8.58	8.92
4. Of which actual social contributions	1.50	2.24	3.73	4.01	4.27	4.42	4.69	4.96	5.17	5.33	5.59	5.78	6.17	6.53	6.90	7.25	7.68	7.98
5. Other current revenue, including sales	0.88	1.12	1.77	2.00	1.86	1.96	2.03	2.11	2.19	2.30	2.96	2.85	2.64	2.70	2.75	2.57	2.81	2.89
6. Total current revenue	6.73	9.97	15.66	16.46	16.50	17.58	18.58	19.61	20.57	21.63	22.39	23.38	24.53	27.08	28.20	27.47	29.32	30.64
7. Government consumption expenditure	2.44	3.36	5.45	5.82	6.28	6.68	7.10	7.59	8.03	8.32	8.61	8.77	9.39	10.06	10.73	11.80	12.36	12.93
8. Collective consumption	1.12	1.47	2.22	2.38	2.51	2.66	2.85	3.02	3.09	3.17	3.36	3.45	3.69	3.97	4.14	4.95	5.30	5.51
9. Social transfers in kind	1.32	1.88	3.24	3.44	3.77	4.03	4.24	4.57	4.94	5.15	5.25	5.32	5.70	6.09	6.59	6.85	7.06	7.42
10. Compensation of employees	1.65	2.14	3.36	3.54	3.79	4.01	4.22	4.45	4.67	4.88	5.09	5.18	5.55	5.96	6.32	6.78	7.05	7.30
11. Intermediate consumption	0.63	0.88	1.35	1.52	1.68	1.75	1.79	1.93	1.92	1.97	2.12	2.24	2.30	2.43	2.62	2.79	2.95	3.12
12. Social transfers other than in kind	2.34	3.06	5.03	5.56	6.17	6.42	6.61	7.03	7.43	7.74	7.94	8.14	8.61	9.01	9.53	11.52	10.68	11.25
13. Social transfers in kind via market producers	0.28	0.48	0.96	1.00	1.14	1.23	1.30	1.42	1.62	1.70	1.68	1.65	1.78	1.92	2.01	2.27	2.38	2.46
14. Interest	0.09	0.07	0.11	0.15	0.14	0.17	0.21	0.23	0.26	0.21	0.19	0.17	0.18	0.18	0.19	0.19	0.17	0.20
15. Subsidies	0.17	0.24	0.40	0.40	0.40	0.42	0.45	0.52	0.58	0.62	0.62	0.58	0.61	0.70	0.73	0.81	0.87	0.90
16. Other current expenditure	0.45	0.74	1.04	1.14	1.18	1.29	1.46	1.56	1.59	1.59	1.70	1.78	1.99	2.10	2.19	2.34	2.43	2.51
17. Total current expenditure	5.62	7.60	12.25	13.32	14.52	15.28	16.04	17.14	18.08	18.71	19.34	19.75	21.02	22.29	23.59	26.70	26.53	27.74
18. Gross saving	1.12	2.37	3.40	3.14	1.98	2.30	2.55	2.47	2.49	2.91	3.04	3.63	3.51	4.79	4.61	0.77	2.79	2.90
19. Capital transfers received	0.04	0.05	0.07	0.09	0.09	0.08	0.07	0.09	0.11	0.10	0.10	0.11	0.14	0.12	0.15	0.14	0.14	0.15
20. Total revenue	6.77	10.02	15.73	16.55	16.59	17.66	18.65	19.71	20.67	21.73	22.49	23.49	24.67	27.20	28.35	27.60	29.46	30.79
21. Gross fixed capital formation	0.58	0.94	1.43	1.48	1.66	1.98	1.86	1.82	1.71	1.89	2.09	2.14	2.35	2.35	2.56	3.15	3.11	3.18
22. Other capital expenditure	0.17	0.21	0.41	0.41	0.50	0.52	0.47	0.51	0.48	0.44	0.38	0.55	0.56	0.72	0.65	0.86	0.66	0.61
23. Total expenditure	6.36	8.74	14.09	15.20	16.68	17.77	18.37	19.47	20.26	21.04	21.82	22.44	23.93	25.36	26.81	30.72	30.30	31.52
24. Tax burden	5.62	8.63	13.50	14.06	14.21	15.13	16.06	16.98	17.84	18.76	19.34	20.29	21.49	23.97	25.03	24.38	25.95	27.17
25. Net lending (+) or net borrowing (-)	0.41	1.28	1.64	1.35	-0.08	-0.11	0.29	0.23	0.41	0.68	0.68	1.05	0.74	1.84	1.54	-3.11	-0.84	-0.73

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	11.1	13.2	13.0	12.4	12.5	12.4	12.3	12.9	12.9	13.2	11.0	11.0	11.3	11.6	11.4	11.2	11.4	11.5
2. Current taxes on income and wealth	14.7	14.2	13.1	13.8	14.2	14.3	13.9	14.2	14.2	13.6	14.3	14.6	15.0	16.9	16.5	16.5	16.7	16.9
3. Social contributions	11.3	11.0	11.2	11.7	12.8	12.2	12.1	12.5	12.4	12.0	12.0	11.8	12.2	12.2	12.1	13.4	13.5	13.5
4. Of which actual social contributions	9.5	9.7	10.0	10.5	11.5	11.0	10.9	11.2	11.1	10.7	10.7	10.5	10.9	10.9	10.9	12.0	12.0	12.0
5. Other current revenue, including sales	5.6	4.8	4.8	5.3	5.0	4.9	4.7	4.8	4.7	4.6	5.7	5.2	4.6	4.5	4.3	4.2	4.4	4.4
6. Total current revenue	42.7	43.2	42.1	43.2	44.6	43.7	43.0	44.5	44.2	43.4	43.0	42.6	43.2	45.1	44.4	45.4	46.0	46.2
7. Government consumption expenditure	15.5	14.5	14.7	15.3	17.0	16.6	16.4	17.2	17.3	16.7	16.5	16.0	16.5	16.8	16.9	19.5	19.4	19.5
8. Collective consumption	7.1	6.4	6.0	6.2	6.8	6.6	6.6	6.9	6.6	6.4	6.5	6.3	6.5	6.6	6.5	8.2	8.3	8.3
9. Social transfers in kind	8.3	8.2	8.7	9.0	10.2	10.0	9.8	10.4	10.6	10.3	10.1	9.7	10.0	10.1	10.4	11.3	11.1	11.2
10. Compensation of employees	10.5	9.3	9.0	9.3	10.3	10.0	9.8	10.1	10.0	9.8	9.8	9.4	9.8	9.9	10.0	11.2	11.1	11.0
11. Intermediate consumption	4.0	3.8	3.6	4.0	4.5	4.3	4.1	4.4	4.1	4.0	4.1	4.1	4.1	4.0	4.1	4.6	4.6	4.7
12. Social transfers other than in kind	14.8	13.3	13.5	14.6	16.7	16.0	15.3	15.9	16.0	15.5	15.2	14.8	15.1	15.0	15.0	19.0	16.8	17.0
13. Social transfers in kind via market producers	1.8	2.1	2.6	2.6	3.1	3.1	3.0	3.2	3.5	3.4	3.2	3.0	3.1	3.2	3.2	3.7	3.7	3.7
14. Interest	0.6	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3
15. Subsidies	1.1	1.0	1.1	1.0	1.1	1.1	1.0	1.2	1.3	1.2	1.2	1.1	1.1	1.2	1.2	1.3	1.4	1.4
16. Other current expenditure	2.9	3.2	2.8	3.0	3.2	3.2	3.4	3.5	3.4	3.2	3.3	3.2	3.5	3.5	3.5	3.9	3.8	3.8
17. Total current expenditure	35.6	32.9	33.0	34.9	39.3	38.0	37.2	38.9	38.9	37.6	37.2	36.0	37.0	37.1	37.1	44.1	41.6	41.8
18. Gross saving	7.1	10.3	9.2	8.2	5.4	5.7	5.9	5.6	5.4	5.8	5.8	6.6	6.2	8.0	7.3	1.3	4.4	4.4
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	42.9	43.4	42.3	43.4	44.9	44.0	43.2	44.7	44.5	43.6	43.2	42.8	43.4	45.3	44.6	45.6	46.2	46.4
21. Gross fixed capital formation	3.7	4.1	3.8	3.9	4.5	4.9	4.3	4.1	3.7	3.8	4.0	3.9	4.1	3.9	4.0	5.2	4.9	4.8
22. Other capital expenditure	1.0	0.9	1.1	1.1	1.4	1.3	1.1	1.2	1.0	0.9	0.7	1.0	1.0	1.2	1.0	1.4	1.0	0.9
23. Total expenditure	40.3	37.9	37.9	39.9	45.1	44.2	42.6	44.1	43.6	42.2	41.9	40.9	42.1	42.2	42.2	50.8	47.5	47.5
24. Tax burden	35.6	37.4	36.3	36.9	38.4	37.7	37.2	38.5	38.4	37.6	37.1	37.0	37.8	39.9	39.4	40.3	40.7	41.0
25. Net lending (+) or net borrowing (-)	2.6	5.5	4.4	3.5	-0.2	-0.3	0.7	0.5	0.9	1.4	1.3	1.9	1.3	3.1	2.4	-5.1	-1.3	-1.1

Table 12C

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

Luxembourg

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

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	4.5	16.1	13.8	-2.2	-2.3	7.4	7.1	6.9	5.4	9.2	-12.8	5.7	6.5	8.0	4.1	-6.1	7.3	4.4
2. Current taxes on income and wealth	7.8	11.7	10.7	7.8	0.0	8.9	4.8	4.5	5.2	3.0	9.7	7.5	6.6	18.7	3.7	-4.8	6.4	5.4
3. Social contributions	3.3	9.5	9.4	7.2	6.6	3.6	6.2	5.8	4.3	3.5	4.8	3.6	6.7	5.5	5.6	5.1	5.8	4.0
4. Of which actual social contributions	5.6	10.3	10.0	7.4	6.5	3.5	6.3	5.7	4.1	3.1	4.9	3.4	6.8	5.8	5.7	5.1	5.8	4.0
5. Other current revenue, including sales	-2.1	13.8	11.4	12.9	-7.2	5.2	3.6	4.2	3.8	5.1	28.6	-3.8	-7.4	2.2	1.8	-6.5	9.5	3.0
6. Total current revenue	4.5	12.7	11.4	5.1	0.2	6.5	5.7	5.5	4.9	5.2	3.5	4.4	4.9	10.4	4.1	-2.6	6.7	4.5
7. Government consumption expenditure	5.7	8.2	5.0	6.8	7.9	6.4	6.2	7.0	5.7	3.6	3.5	1.9	7.0	7.2	6.7	10.0	4.8	4.6
8. Collective consumption	5.4	10.9	2.8	7.4	5.7	5.6	7.4	5.9	2.1	2.6	6.1	2.6	6.9	7.7	4.4	19.4	7.2	3.9
9. Social transfers in kind	6.0	6.2	6.6	6.3	9.5	6.9	5.4	7.7	8.1	4.2	1.9	1.4	7.1	6.8	8.2	4.0	3.0	5.1
10. Compensation of employees	4.0	6.9	5.2	5.3	7.1	5.7	5.2	5.4	4.9	4.5	4.4	1.8	7.0	7.3	6.1	7.2	4.0	3.5
11. Intermediate consumption	6.9	15.8	3.6	12.6	10.3	4.1	2.6	7.9	-0.7	2.8	7.5	5.9	2.6	5.4	8.0	6.5	5.6	5.9
12. Social transfers other than in kind	4.1	6.3	4.1	10.4	11.0	3.9	3.0	6.4	5.7	4.2	2.6	2.5	5.7	4.7	5.8	20.9	-7.3	5.3
13. Social transfers in kind via market producers	12.2	1.0	7.2	4.6	13.6	7.4	5.7	9.8	14.2	4.7	-0.9	-1.9	7.9	7.6	4.6	13.1	4.7	3.4
14. Interest	-18.3	1.4	42.0	41.2	-7.7	16.2	26.3	10.5	12.0	-18.8	-11.7	-6.1	4.9	-2.4	4.6	2.9	-10.3	14.4
15. Subsidies	18.9	24.5	10.5	1.0	1.1	5.1	5.5	16.1	12.4	6.3	0.5	-7.1	5.0	15.0	4.4	10.9	6.9	3.9
16. Other current expenditure 1)	-0.2	-0.4	-0.2	0.2	0.2	0.0	0.2	0.1	-0.1	-0.2	0.1	0.0	0.3	0.0	0.0	0.4	-0.1	0.0
17. Total current expenditure	4.6	6.7	4.7	8.7	9.0	5.2	5.0	6.9	5.5	3.5	3.4	2.1	6.4	6.1	5.8	13.2	-0.7	4.6
18. Gross saving 1)	-0.1	2.0	2.2	-0.9	-2.9	0.4	0.2	-0.3	-0.2	0.5	0.0	0.8	-0.4	1.8	-0.7	-6.0	3.1	0.0
19. Capital transfers received	-17.7	0.1	16.5	24.0	-0.4	-8.0	-12.9	29.5	11.7	-4.6	3.4	6.8	27.1	-13.0	23.3	-10.7	6.1	4.7
20. Total revenue	4.3	12.6	11.4	5.2	0.2	6.4	5.6	5.6	4.9	5.1	3.5	4.5	5.0	10.3	4.2	-2.6	6.7	4.5
21. Gross fixed capital formation	15.1	-1.9	14.4	3.7	12.1	19.3	-6.0	-2.1	-6.3	11.0	10.4	2.2	9.9	0.2	9.0	23.0	-1.4	2.1
22. Other capital expenditure 1)	-0.1	0.0	-0.4	0.0	0.3	-0.1	-0.2	0.1	-0.1	-0.2	-0.1	0.3	0.0	0.2	-0.2	0.4	-0.4	-0.1
23. Total expenditure	5.2	5.9	4.6	7.9	9.7	6.6	3.4	6.0	4.1	3.9	3.7	2.9	6.6	6.0	5.7	14.6	-1.4	4.0
24. Tax burden	6.1	12.7	11.2	4.1	1.0	6.5	6.1	5.7	5.0	5.2	3.1	4.9	5.9	11.6	4.4	-2.6	6.4	4.7
25. Net lending (+) or net borrowing (-)	-0.4	2.5	2.5	-0.9	-3.8	0.0	0.9	-0.1	0.4	0.5	-0.1	0.6	-0.6	1.8	-0.6	-7.6	3.8	0.2

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	-2.6	-5.6	-4.4	-3.5	0.2	0.3	-0.7	-0.5	-0.9	-1.4	-1.3	-1.9	-1.3	-3.1	-2.4	5.1	1.3	1.1
2. Interest payments (% of GDP)	0.6	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3
3. Implicit interest rate 2)	:	4.1	3.9	5.1	2.4	2.8	2.6	2.8	2.7	1.9	1.6	1.5	1.7	1.4	1.5	1.4	1.1	1.1
4. Nominal GDP growth rate	3.8	3.0	10.0	2.6	-3.0	8.7	7.4	2.2	5.4	7.2	4.5	5.4	3.5	5.7	5.8	-4.7	5.3	4.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-2.6	-5.6	-4.4	-3.5	0.2	0.3	-0.7	-0.5	-0.9	-1.4	-1.3	-1.9	-1.3	-3.1	-2.4	5.1	1.3	1.1
6. Contribution of nominal GDP growth	:	-0.2	-0.8	-0.2	0.5	-1.3	-1.4	-0.4	-1.1	-1.6	-1.0	-1.1	-0.7	-1.2	-1.1	1.1	-1.3	-1.1
7. Stock-flow adjustment 3)	:	6.1	5.1	10.9	0.1	5.0	0.9	3.9	3.7	2.0	1.5	1.2	4.2	2.9	4.6	-2.8	1.9	1.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.1	-5.9	-4.7	-3.9	-0.2	-0.1	-1.1	-1.1	-1.4	-1.8	-1.7	-2.2	-1.6	-3.4	-2.7	4.8	1.0	0.8
9. Snow-ball effect	:	0.1	-0.5	0.2	0.9	-0.9	-0.9	0.1	-0.6	-1.2	-0.6	-0.8	-0.4	-0.9	-0.8	1.4	-1.0	-0.8
10. Stock-flow adjustment 3)	:	6.1	5.1	10.9	0.1	5.0	0.9	3.9	3.7	2.0	1.5	1.2	4.2	2.9	4.6	-2.8	1.9	1.5
(% of GDP)																		
11. Change in gross debt 5)	:	0.2	-0.1	7.2	0.8	4.0	-1.1	3.0	1.7	-0.9	-0.8	-1.9	2.2	-1.4	1.0	3.4	1.9	1.5
12. Level of gross debt (end of year)	9.8	7.7	8.2	15.4	16.1	20.2	19.0	22.0	23.7	22.7	22.0	20.1	22.3	21.0	22.0	25.4	27.3	28.9

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 13A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Malta****(Mrd EURO-MTL)**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	0.368	0.496	0.812	0.844	0.819	0.903	0.923	0.941	0.989	1.107	1.181	1.260	1.401	1.572	1.613	1.399	1.673	1.818
2. Current taxes on income and wealth	0.248	0.366	0.726	0.743	0.795	0.808	0.849	0.935	1.043	1.155	1.238	1.384	1.570	1.650	1.827	1.748	1.823	2.033
3. Social contributions	0.218	0.304	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.560	0.596	0.639	0.703	0.765	0.800	0.802	0.824	0.861
4. Of which actual social contributions	0.183	0.259	0.322	0.352	0.352	0.371	0.400	0.414	0.438	0.468	0.504	0.542	0.595	0.659	0.699	0.701	0.719	0.752
5. Other current revenue, including sales	0.229	0.213	0.246	0.297	0.266	0.271	0.281	0.292	0.321	0.325	0.409	0.548	0.680	0.658	0.612	0.555	0.566	0.583
6. Total current revenue	1.064	1.379	2.182	2.315	2.315	2.438	2.540	2.672	2.878	3.149	3.423	3.831	4.354	4.645	4.853	4.505	4.886	5.296
7. Government consumption expenditure	0.551	0.740	1.054	1.230	1.232	1.299	1.357	1.461	1.491	1.620	1.708	1.696	1.759	2.016	2.351	2.833	2.888	3.099
8. Collective consumption	0.276	0.361	0.543	0.623	0.601	0.610	0.630	0.679	0.669	0.720	0.728	0.624	0.558	0.711	0.827	1.081	0.996	1.055
9. Social transfers in kind	0.275	0.378	0.511	0.608	0.631	0.689	0.727	0.782	0.822	0.900	0.981	1.072	1.201	1.305	1.524	1.752	1.893	2.044
10. Compensation of employees	0.439	0.524	0.716	0.847	0.839	0.855	0.882	0.923	0.978	1.050	1.116	1.179	1.270	1.374	1.479	1.582	1.672	1.789
11. Intermediate consumption	0.152	0.202	0.305	0.392	0.365	0.403	0.431	0.484	0.473	0.520	0.592	0.636	0.724	0.813	0.969	1.225	1.220	1.315
12. Social transfers other than in kind	0.335	0.471	0.686	0.720	0.769	0.805	0.836	0.887	0.923	0.964	0.986	1.021	1.064	1.092	1.121	1.220	1.262	1.304
13. Social transfers in kind via market producers	0.008	0.013	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.047	0.055	0.065	0.070	0.089	0.117	0.157	0.129	0.133
14. Interest	0.055	0.168	0.202	0.206	0.201	0.204	0.218	0.217	0.221	0.233	0.230	0.220	0.210	0.193	0.183	0.133	0.153	0.185
15. Subsidies	0.052	0.054	0.098	0.115	0.050	0.053	0.051	0.077	0.080	0.105	0.112	0.132	0.140	0.179	0.195	0.636	0.404	0.213
16. Other current expenditure	0.036	0.050	0.104	0.115	0.122	0.130	0.128	0.133	0.180	0.187	0.205	0.201	0.213	0.269	0.292	0.315	0.365	0.387
17. Total current expenditure	1.078	1.482	2.143	2.430	2.384	2.488	2.589	2.758	2.896	3.105	3.296	3.454	3.690	4.009	4.356	5.268	5.205	5.325
18. Gross saving	-0.014	-0.103	0.039	-0.115	-0.069	-0.050	-0.049	-0.087	-0.018	0.043	0.127	0.377	0.665	0.637	0.497	-0.763	-0.319	-0.030
19. Capital transfers received	0.021	0.056	0.064	0.044	0.062	0.117	0.121	0.148	0.153	0.206	0.307	0.067	0.089	0.169	0.200	0.245	0.282	0.296
20. Total revenue	1.085	1.436	2.246	2.359	2.377	2.554	2.661	2.820	3.030	3.354	3.730	3.898	4.443	4.815	5.052	4.750	5.169	5.591
21. Gross fixed capital formation	0.090	0.159	0.217	0.154	0.149	0.147	0.193	0.233	0.220	0.301	0.403	0.261	0.281	0.406	0.519	0.608	0.671	0.711
22. Other capital expenditure	0.022	0.022	0.009	0.030	0.042	0.077	0.043	0.078	0.099	0.091	0.128	0.084	0.098	0.154	0.110	0.053	0.110	0.113
23. Total expenditure	1.190	1.663	2.369	2.614	2.575	2.711	2.825	3.069	3.215	3.498	3.827	3.798	4.069	4.568	4.985	5.929	5.985	6.149
24. Tax burden	0.801	1.129	1.891	1.967	1.992	2.108	2.199	2.323	2.495	2.757	2.961	3.227	3.608	3.924	4.190	3.891	4.265	4.656
25. Net lending (+) or net borrowing (-)	-0.106	-0.228	-0.123	-0.256	-0.198	-0.157	-0.164	-0.249	-0.185	-0.143	-0.097	0.100	0.374	0.247	0.067	-1.179	-0.817	-0.557

Table 13B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Malta****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	12.0	11.9	14.0	13.6	13.1	13.2	13.3	12.8	12.4	12.7	11.8	12.0	12.0	12.6	12.0	11.2	12.8	12.9
2. Current taxes on income and wealth	8.1	8.8	12.5	12.0	12.7	11.9	12.3	12.7	13.1	13.2	12.4	13.1	13.5	13.2	13.6	14.0	14.0	14.4
3. Social contributions	7.1	7.3	6.9	7.0	6.9	6.7	7.0	6.8	6.6	6.4	6.0	6.1	6.0	6.1	6.0	6.4	6.3	6.1
4. Of which actual social contributions	6.0	6.2	5.6	5.7	5.6	5.4	5.8	5.6	5.5	5.4	5.0	5.1	5.1	5.3	5.2	5.6	5.5	5.3
5. Other current revenue, including sales	7.5	5.1	4.2	4.8	4.2	4.0	4.1	4.0	4.0	3.7	4.1	5.2	5.8	5.3	4.6	4.4	4.3	4.1
6. Total current revenue	34.8	33.2	37.7	37.3	37.0	35.8	36.7	36.3	36.2	36.0	34.2	36.4	37.4	37.2	36.2	36.1	37.5	37.4
7. Government consumption expenditure	18.0	17.8	18.2	19.8	19.7	19.1	19.6	19.8	18.8	18.5	17.1	16.1	15.1	16.1	17.6	22.7	22.1	21.9
8. Collective consumption	9.0	8.7	9.4	10.0	9.6	9.0	9.1	9.2	8.4	8.2	7.3	5.9	4.8	5.7	6.2	8.7	7.6	7.5
9. Social transfers in kind	9.0	9.1	8.8	9.8	10.1	10.1	10.5	10.6	10.3	10.3	9.8	10.2	10.3	10.4	11.4	14.0	14.5	14.5
10. Compensation of employees	14.4	12.6	12.4	13.6	13.4	12.6	12.7	12.5	12.3	12.0	11.2	11.2	10.9	11.0	11.0	12.7	12.8	12.6
11. Intermediate consumption	5.0	4.9	5.3	6.3	5.8	5.9	6.2	6.6	6.0	5.9	5.9	6.0	6.2	6.5	7.2	9.8	9.4	9.3
12. Social transfers other than in kind	11.0	11.4	11.8	11.6	12.3	11.8	12.1	12.0	11.6	11.0	9.9	9.7	9.1	8.7	8.4	9.8	9.7	9.2
13. Social transfers in kind via market producers	0.3	0.3	0.5	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.9	1.3	1.0	0.9
14. Interest	1.8	4.0	3.5	3.3	3.2	3.0	3.1	2.9	2.8	2.7	2.3	2.1	1.8	1.5	1.4	1.1	1.2	1.3
15. Subsidies	1.7	1.3	1.7	1.9	0.8	0.8	0.7	1.0	1.0	1.2	1.1	1.3	1.2	1.4	1.5	5.1	3.1	1.5
16. Other current expenditure	1.2	1.2	1.8	1.9	2.0	1.9	1.9	1.8	2.3	2.1	2.1	1.9	1.8	2.2	2.2	2.5	2.8	2.7
17. Total current expenditure	35.2	35.7	37.0	39.2	38.1	36.5	37.4	37.5	36.5	35.5	33.0	32.8	31.7	32.1	32.5	42.2	39.9	37.7
18. Gross saving	-0.4	-2.5	0.7	-1.9	-1.1	-0.7	-0.7	-1.2	-0.2	0.5	1.3	3.6	5.7	5.1	3.7	-6.1	-2.4	-0.2
19. Capital transfers received	0.7	1.4	1.1	0.7	1.0	1.7	1.8	2.0	1.9	2.4	3.1	0.6	0.8	1.4	1.5	2.0	2.2	2.1
20. Total revenue	35.4	34.6	38.8	38.0	38.0	37.5	38.4	38.3	38.1	38.3	37.3	37.0	38.2	38.5	37.7	38.1	39.6	39.5
21. Gross fixed capital formation	2.9	3.8	3.8	2.5	2.4	2.2	2.8	3.2	2.8	3.4	4.0	2.5	2.4	3.2	3.9	4.9	5.1	5.0
22. Other capital expenditure	0.7	0.5	0.2	0.5	0.7	1.1	0.6	1.1	1.2	1.0	1.3	0.8	0.8	1.2	0.8	0.4	0.8	0.8
23. Total expenditure	38.9	40.1	40.9	42.1	41.1	39.8	40.8	41.7	40.5	40.0	38.3	36.0	35.0	36.6	37.2	47.5	45.9	43.5
24. Tax burden	26.2	27.2	32.7	31.7	31.8	30.9	31.8	31.5	31.4	31.5	29.6	30.6	31.0	31.4	31.3	31.2	32.7	32.9
25. Net lending (+) or net borrowing (-)	-3.5	-5.5	-2.1	-4.1	-3.2	-2.3	-2.4	-3.4	-2.3	-1.6	-1.0	0.9	3.2	2.0	0.5	-9.4	-6.3	-3.9

Table 13C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Malta****(EURO-MTL; annual percentage changes unless otherwise stated)**

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	-1.0	9.0	5.7	3.9	-2.9	10.2	2.3	2.0	5.1	12.0	6.6	6.7	11.3	12.2	2.6	-13.3	19.6	8.7
2. Current taxes on income and wealth	-13.0	12.9	19.1	2.3	7.1	1.6	5.2	10.1	11.6	10.8	7.1	11.8	13.4	5.1	10.7	-4.3	4.3	11.5
3. Social contributions	7.6	9.5	2.2	8.5	0.7	5.0	6.6	3.6	4.1	6.8	6.4	7.2	10.0	8.8	4.6	0.3	2.6	4.5
4. Of which actual social contributions	4.5	12.6	2.3	9.2	0.0	5.4	8.0	3.5	5.6	7.1	7.7	7.5	9.7	10.8	6.0	0.3	2.6	4.5
5. Other current revenue, including sales	-10.8	-7.0	12.7	20.7	-10.4	1.9	3.7	3.8	10.1	1.3	25.6	34.1	24.1	-3.3	-6.9	-9.4	2.0	3.0
6. Total current revenue	-4.2	7.2	9.9	6.1	0.0	5.3	4.2	5.2	7.7	9.4	8.7	11.9	13.7	6.7	4.5	-7.2	8.5	8.4
7. Government consumption expenditure	11.8	8.2	3.6	16.8	0.1	5.5	4.5	7.6	2.1	8.7	5.4	-0.7	3.7	14.6	16.6	20.5	1.9	7.3
8. Collective consumption	13.9	6.1	7.2	14.8	-3.5	1.5	3.3	7.7	-1.4	7.7	1.1	-14.2	-10.6	27.5	16.3	30.7	-7.9	5.9
9. Social transfers in kind	9.7	10.2	0.1	18.9	3.8	9.2	5.5	7.6	5.1	9.5	9.0	9.3	12.1	8.6	16.8	15.0	8.0	8.0
10. Compensation of employees	8.2	3.2	4.3	18.2	-0.9	2.0	3.1	4.6	6.0	7.4	6.3	5.7	7.6	8.2	7.7	6.9	5.7	7.0
11. Intermediate consumption	4.5	20.7	3.5	28.3	-6.9	10.5	6.9	12.4	-2.3	10.0	13.9	7.3	14.0	12.2	19.2	26.4	-0.4	7.8
12. Social transfers other than in kind	13.8	2.2	8.2	5.0	6.8	4.7	3.9	6.1	4.1	4.4	2.4	3.5	4.2	2.6	2.7	8.9	3.4	3.3
13. Social transfers in kind via market producers	3.0	2.7	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	12.5	17.6	18.4	7.9	27.8	30.7	34.5	-18.0	3.0
14. Interest	14.0	14.9	0.6	2.0	-2.2	1.6	6.5	-0.5	2.2	5.2	-1.3	-4.5	-4.5	-8.0	-5.2	-27.1	15.1	20.7
15. Subsidies	34.6	-19.1	4.3	17.5	-56.5	5.7	-3.5	50.7	4.4	30.8	6.4	18.3	5.9	27.9	8.9	225.9	-36.5	-47.2
16. Other current expenditure 1)	-0.3	0.3	0.1	0.1	0.1	0.0	0.0	0.0	0.5	-0.1	-0.1	-0.1	-0.1	0.3	0.0	0.3	0.3	-0.1
17. Total current expenditure	9.9	6.1	5.4	13.4	-1.9	4.4	4.1	6.5	5.0	7.2	6.2	4.8	6.8	8.6	8.7	20.9	-1.2	2.3
18. Gross saving 1)	-4.7	0.4	1.5	-2.5	0.8	0.4	0.0	-0.5	0.9	0.7	0.8	2.3	2.1	-0.6	-1.4	-9.8	3.7	2.2
19. Capital transfers received	206.6	16.5	-59.4	-32.5	41.7	89.1	4.0	21.9	3.3	34.9	48.9	-78.1	32.0	90.8	18.1	22.7	15.1	4.8
20. Total revenue	-0.2	7.5	4.8	5.0	0.8	7.5	4.2	6.0	7.5	10.7	11.2	4.5	14.0	8.4	4.9	-6.0	8.8	8.2
21. Gross fixed capital formation	24.7	-6.5	1.4	-29.4	-3.1	-1.5	31.6	20.7	-5.6	36.8	33.9	-35.2	7.8	44.2	28.0	17.1	10.3	6.0
22. Other capital expenditure 1)	0.2	-0.1	-0.4	0.3	0.2	0.5	-0.5	0.4	0.2	-0.2	0.2	-0.5	0.0	0.4	-0.4	-0.4	0.4	0.0
23. Total expenditure	11.6	4.6	3.9	10.3	-1.5	5.3	4.2	8.6	4.8	8.8	9.4	-0.8	7.1	12.3	9.1	18.9	1.0	2.7
24. Tax burden	-3.5	11.9	9.8	4.1	1.2	5.8	4.3	5.6	7.4	10.5	7.4	9.0	11.8	8.8	6.8	-7.1	9.6	9.2
25. Net lending (+) or net borrowing (-)	-4.2	1.2	0.4	-2.0	1.0	0.9	-0.1	-1.0	1.1	0.7	0.7	1.9	2.3	-1.2	-1.5	-10.0	3.2	2.3

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	3.5	6.1	2.1	4.1	3.2	2.3	2.4	3.4	2.3	1.6	1.0	-0.9	-3.2	-2.0	-0.5	9.4	6.3	3.9
2. Interest payments (% of GDP)	1.8	3.7	3.5	3.3	3.2	3.0	3.1	2.9	2.8	2.7	2.3	2.1	1.8	1.5	1.4	1.1	1.2	1.3
3. Implicit interest rate 2)	:	6.3	5.8	5.7	5.2	4.9	4.9	4.5	4.6	4.5	4.3	3.9	3.7	3.4	3.2	2.3	2.2	2.4
4. Nominal GDP growth rate	11.4	3.2	7.2	7.2	0.9	8.9	1.6	6.4	7.9	10.2	14.2	5.4	10.4	7.3	7.2	-6.8	4.5	8.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.5	6.1	2.1	4.1	3.2	2.3	2.4	3.4	2.3	1.6	1.0	-0.9	-3.2	-2.0	-0.5	9.4	6.3	3.9
6. Contribution of nominal GDP growth	:	-1.9	-4.3	-4.1	-0.5	-5.4	-1.0	-4.1	-4.8	-6.1	-7.7	-2.9	-5.1	-3.3	-3.0	3.1	-2.4	-4.7
7. Stock-flow adjustment 3)	:	0.0	-0.2	-0.1	1.9	2.1	2.6	-2.6	2.3	0.2	1.0	2.4	2.7	1.7	1.0	0.1	0.9	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	2.4	-1.4	0.8	-0.1	-0.7	-0.8	0.4	-0.5	-1.0	-1.3	-3.0	-5.0	-3.5	-1.9	8.4	5.1	2.6
9. Snow-ball effect	:	1.8	-0.8	-0.8	2.7	-2.4	2.1	-1.2	-2.0	-3.4	-5.4	-0.8	-3.3	-1.8	-1.7	4.2	-1.2	-3.4
10. Stock-flow adjustment 3)	:	0.0	-0.2	-0.1	1.9	2.1	2.6	-2.6	2.3	0.2	1.0	2.4	2.7	1.7	1.0	0.1	0.9	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	4.2	-2.4	-0.1	4.5	-1.0	3.9	-3.3	-0.1	-4.2	-5.7	-1.4	-5.7	-3.6	-2.6	12.6	4.8	-0.7
12. Level of gross debt (end of year)	34.2	64.9	61.9	61.8	66.3	65.3	69.3	65.9	65.8	61.6	55.9	54.5	48.8	45.2	42.6	55.2	60.0	59.3

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	34.3	50.2	71.2	73.4	69.4	70.6	70.2	68.9	71.8	75.7	76.3	81.6	85.2	90.5	97.3	90.2	94.8	98.2
2. Current taxes on income and wealth	37.5	48.5	67.9	69.2	67.6	70.1	68.4	65.2	65.6	70.8	77.8	81.6	93.5	96.7	106.9	93.0	106.5	99.6
3. Social contributions	52.2	68.4	80.7	89.5	82.6	86.4	92.1	98.3	100.9	102.0	99.8	107.5	105.5	111.7	113.1	110.3	110.6	112.7
4. Of which actual social contributions	48.5	64.5	77.1	85.9	78.9	82.7	88.4	94.7	97.2	98.3	96.1	103.9	101.9	108.0	109.3	106.5	106.9	108.8
5. Other current revenue, including sales	23.3	27.0	39.7	46.1	43.8	43.2	42.9	45.5	47.5	42.5	37.6	35.7	35.8	36.6	34.8	34.2	34.8	35.4
6. Total current revenue	147.3	194.2	259.5	278.2	263.4	270.2	273.6	277.9	285.7	290.9	291.5	306.4	320.1	335.5	352.1	327.7	346.8	345.9
7. Government consumption expenditure	73.9	92.9	143.9	152.1	162.4	167.7	167.7	169.9	170.3	172.5	172.4	174.8	179.5	188.6	198.6	209.2	213.5	216.5
8. Collective consumption	30.6	36.6	48.7	51.9	54.5	54.4	53.5	54.0	55.1	55.9	55.8	57.6	58.5	61.2	63.9	67.7	69.3	69.4
9. Social transfers in kind	43.3	56.3	95.2	100.2	107.9	113.3	114.3	116.0	115.3	116.5	116.5	117.2	121.0	127.4	134.7	141.4	144.2	147.1
10. Compensation of employees	31.2	38.4	50.8	53.8	56.7	58.1	58.1	58.4	58.3	58.4	58.7	60.2	61.8	63.9	66.7	70.5	73.0	74.0
11. Intermediate consumption	20.9	26.4	39.7	40.7	43.2	44.5	43.4	42.7	42.5	44.2	43.5	42.8	43.3	46.1	47.7	54.4	51.7	50.6
12. Social transfers other than in kind	46.6	47.1	58.7	61.6	65.5	69.0	71.3	73.3	76.8	77.6	78.3	79.6	80.3	80.9	83.0	87.4	95.7	98.3
13. Social transfers in kind via market producers	23.2	30.7	56.0	59.7	64.6	66.9	68.1	69.9	70.1	70.7	70.9	72.9	75.1	79.2	84.1	84.2	89.4	92.9
14. Interest	16.7	14.9	12.2	13.2	12.7	11.4	11.6	11.0	10.3	9.9	9.0	8.2	7.4	6.9	6.2	4.8	3.6	3.4
15. Subsidies	2.7	5.5	7.3	7.6	9.4	9.6	8.9	8.1	7.4	7.2	7.0	7.9	8.6	9.1	9.6	37.2	26.5	10.2
16. Other current expenditure	6.0	8.3	12.5	14.2	11.0	13.2	12.9	12.7	12.8	12.9	13.2	9.1	10.3	12.4	13.2	13.2	19.7	10.8
17. Total current expenditure	147.4	171.4	237.3	250.8	263.1	272.7	274.3	276.1	278.1	280.8	280.5	280.6	286.8	298.6	310.5	351.8	359.5	340.3
18. Gross saving	-0.1	22.8	22.2	27.3	0.3	-2.5	-0.7	1.9	7.6	10.1	11.0	25.8	33.2	36.9	41.6	-24.0	-12.7	5.6
19. Capital transfers received	1.0	1.7	2.1	2.1	2.1	2.2	1.9	1.7	2.2	1.8	2.3	2.5	2.6	2.5	2.2	2.1	2.2	2.2
20. Total revenue	148.3	195.9	261.6	280.3	265.5	272.4	275.5	279.7	287.9	292.7	293.9	308.8	322.6	338.0	354.4	329.8	348.9	348.1
21. Gross fixed capital formation	12.1	16.9	23.7	25.6	27.0	26.7	26.6	24.7	24.3	23.5	24.6	24.7	25.4	26.5	27.3	28.6	30.0	31.9
22. Other capital expenditure	17.5	2.3	1.2	2.6	7.2	6.6	3.5	4.5	4.8	2.8	2.7	3.4	1.1	2.3	2.6	5.4	5.6	7.9
23. Total expenditure	177.0	190.6	262.1	279.0	297.3	305.9	304.3	305.3	307.3	307.2	307.8	308.7	313.3	327.4	340.4	385.8	395.1	380.0
24. Tax burden	122.8	166.4	220.1	232.5	219.5	227.1	230.6	232.3	238.3	248.7	254.9	272.0	285.6	300.3	318.7	294.7	313.3	312.0
25. Net lending (+) or net borrowing (-)	-28.8	5.3	-0.6	1.3	-31.8	-33.5	-28.8	-25.6	-19.3	-14.5	-14.0	0.1	9.3	10.6	13.9	-55.9	-46.1	-31.9

Table 14B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Netherlands****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	10.4	11.1	11.5	11.3	11.1	11.0	10.8	10.6	10.9	11.3	11.1	11.5	11.5	11.7	12.0	11.5	11.7	11.8
2. Current taxes on income and wealth	11.4	10.7	11.0	10.7	10.8	11.0	10.5	10.0	9.9	10.5	11.3	11.5	12.7	12.5	13.2	11.9	13.2	11.9
3. Social contributions	15.8	15.1	13.0	13.8	13.2	13.5	14.2	15.1	15.3	15.2	14.5	15.2	14.3	14.4	14.0	14.1	13.7	13.5
4. Of which actual social contributions	14.7	14.3	12.5	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.5	13.6	13.2	13.1
5. Other current revenue, including sales	7.1	6.0	6.4	7.1	7.0	6.8	6.6	7.0	7.2	6.3	5.5	5.0	4.9	4.7	4.3	4.4	4.3	4.2
6. Total current revenue	44.7	43.0	41.9	43.0	42.2	42.3	42.1	42.6	43.3	43.3	42.3	43.3	43.4	43.4	43.5	41.9	42.9	41.5
7. Government consumption expenditure	22.4	20.6	23.2	23.5	26.0	26.2	25.8	26.0	25.8	25.7	25.0	24.7	24.3	24.4	24.5	26.7	26.4	26.0
8. Collective consumption	9.3	8.1	7.9	8.0	8.7	8.5	8.2	8.3	8.3	8.3	8.1	8.1	7.9	7.9	7.9	8.7	8.6	8.3
9. Social transfers in kind	13.1	12.5	15.4	15.5	17.3	17.7	17.6	17.8	17.4	17.4	16.9	16.5	16.4	16.5	16.6	18.1	17.8	17.6
10. Compensation of employees	9.5	8.5	8.2	8.3	9.1	9.1	8.9	8.9	8.8	8.7	8.5	8.5	8.4	8.3	8.2	9.0	9.0	8.9
11. Intermediate consumption	6.4	5.8	6.4	6.3	6.9	7.0	6.7	6.5	6.4	6.6	6.3	6.0	5.9	6.0	5.9	7.0	6.4	6.1
12. Social transfers other than in kind	14.1	10.4	9.5	9.5	10.5	10.8	11.0	11.2	11.6	11.6	11.3	11.2	10.9	10.5	10.2	11.2	11.8	11.8
13. Social transfers in kind via market producers	7.0	6.8	9.0	9.2	10.3	10.5	10.5	10.7	10.6	10.5	10.3	10.3	10.2	10.2	10.4	10.8	11.0	11.1
14. Interest	5.1	3.3	2.0	2.0	2.0	1.8	1.8	1.7	1.6	1.5	1.3	1.2	1.0	0.9	0.8	0.6	0.4	0.4
15. Subsidies	0.8	1.2	1.2	1.2	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.1	1.2	1.2	1.2	4.8	3.3	1.2
16. Other current expenditure	1.8	1.8	2.0	2.2	1.8	2.1	2.0	1.9	1.9	1.9	1.9	1.3	1.4	1.6	1.6	1.7	2.4	1.3
17. Total current expenditure	44.7	37.9	38.3	38.8	42.1	42.7	42.2	42.3	42.1	41.8	40.7	39.6	38.9	38.6	38.3	45.0	44.4	40.8
18. Gross saving	0.0	5.1	3.6	4.2	0.0	-0.4	-0.1	0.3	1.2	1.5	1.6	3.6	4.5	4.8	5.1	-3.1	-1.6	0.7
19. Capital transfers received	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
20. Total revenue	45.0	43.3	42.2	43.3	42.5	42.6	42.4	42.8	43.6	43.6	42.6	43.6	43.7	43.7	43.7	42.2	43.1	41.7
21. Gross fixed capital formation	3.7	3.7	3.8	4.0	4.3	4.2	4.1	3.8	3.7	3.5	3.6	3.5	3.4	3.4	3.4	3.7	3.7	3.8
22. Other capital expenditure	5.3	0.5	0.2	0.4	1.2	1.0	0.5	0.7	0.7	0.4	0.4	0.5	0.1	0.3	0.3	0.7	0.7	0.9
23. Total expenditure	53.7	42.2	42.3	43.1	47.6	47.9	46.8	46.8	46.5	45.7	44.6	43.6	42.4	42.3	42.0	49.3	48.8	45.6
24. Tax burden	37.2	36.8	35.5	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.7	38.8	39.3	37.7	38.7	37.4
25. Net lending (+) or net borrowing (-)	-8.7	1.2	-0.1	0.2	-5.1	-5.2	-4.4	-3.9	-2.9	-2.2	-2.0	0.0	1.3	1.4	1.7	-7.2	-5.7	-3.8

Table 14C

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

Netherlands

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

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	7.2	6.0	3.1	3.2	-5.5	1.7	-0.5	-1.8	4.1	5.4	0.9	7.0	4.3	6.3	7.5	-7.3	5.1	3.6
2. Current taxes on income and wealth	8.4	6.7	8.9	1.9	-2.2	3.6	-2.5	-4.6	0.6	7.9	9.9	4.9	14.7	3.3	10.6	-13.0	14.5	-6.5
3. Social contributions	0.9	7.0	2.0	10.8	-7.7	4.6	6.7	6.7	2.7	1.1	-2.1	7.7	-1.8	5.9	1.3	-2.5	0.3	1.9
4. Of which actual social contributions	0.6	7.5	1.9	11.4	-8.2	4.8	6.8	7.2	2.7	1.2	-2.3	8.1	-1.9	6.0	1.1	-2.5	0.3	1.9
5. Other current revenue, including sales	2.0	9.1	2.5	16.1	-4.8	-1.5	-0.7	6.0	4.4	-10.5	-11.4	-5.1	0.3	2.3	-5.1	-1.6	1.8	1.7
6. Total current revenue	4.5	6.9	4.1	7.2	-5.3	2.6	1.3	1.6	2.8	1.8	0.2	5.1	4.5	4.8	5.0	-6.9	5.8	-0.3
7. Government consumption expenditure	-0.3	7.6	6.1	5.7	6.8	3.3	0.0	1.3	0.2	1.3	-0.1	1.4	2.7	5.1	5.3	5.3	2.1	1.4
8. Collective consumption	-0.6	6.2	6.2	6.5	5.1	-0.2	-1.7	1.0	2.0	1.6	-0.2	3.2	1.5	4.6	4.4	6.0	2.2	0.2
9. Social transfers in kind	-0.1	8.4	6.1	5.3	7.7	5.0	0.8	1.5	-0.6	1.1	0.0	0.6	3.2	5.3	5.7	5.0	2.0	2.0
10. Compensation of employees	0.9	5.8	3.6	5.9	5.3	2.6	-0.2	0.6	-0.2	0.2	0.5	2.6	2.7	3.4	4.4	5.7	3.5	1.4
11. Intermediate consumption	1.3	7.8	9.1	2.5	6.1	2.9	-2.5	-1.6	-0.4	4.0	-1.6	-1.6	1.3	6.4	3.5	14.0	-5.0	-2.0
12. Social transfers other than in kind	0.6	1.4	1.9	4.8	6.5	5.2	3.4	2.8	4.8	1.1	0.8	1.7	0.9	0.7	2.6	5.3	9.5	2.7
13. Social transfers in kind via market producers	-2.1	9.3	5.8	6.7	8.1	3.6	1.7	2.7	0.3	0.8	0.3	2.8	3.0	5.5	6.1	0.2	6.1	4.0
14. Interest	-2.3	-8.6	3.4	8.5	-3.8	-10.3	2.2	-6.0	-6.0	-4.3	-8.9	-9.2	-9.3	-6.3	-10.3	-23.5	-25.0	-4.8
15. Subsidies	20.5	-1.3	19.7	3.9	24.0	2.5	-7.7	-8.5	-9.5	-2.6	-1.9	12.1	8.4	6.3	5.1	288.7	-28.8	-61.5
16. Other current expenditure 1)	-0.1	0.1	-0.3	0.2	-0.4	0.3	-0.1	0.0	0.0	0.0	0.0	-0.6	0.1	0.2	0.0	0.1	0.7	-1.1
17. Total current expenditure	0.4	4.2	4.4	5.7	4.9	3.6	0.6	0.7	0.8	1.0	-0.1	0.0	2.2	4.1	4.0	13.3	2.2	-5.3
18. Gross saving 1)	1.7	1.0	-0.2	0.6	-4.2	-0.4	0.3	0.4	0.9	0.3	0.1	2.0	0.9	0.3	0.4	-8.2	1.5	2.2
19. Capital transfers received	76.8	8.2	-17.0	0.3	0.3	3.0	-12.3	-9.0	24.1	-15.9	27.6	5.5	4.6	-4.6	-9.7	-4.4	2.5	2.5
20. Total revenue	4.9	6.9	3.9	7.2	-5.3	2.6	1.1	1.5	2.9	1.7	0.4	5.1	4.5	4.8	4.8	-6.9	5.8	-0.2
21. Gross fixed capital formation	8.8	7.3	3.7	7.8	5.4	-1.1	-0.3	-7.1	-1.6	-3.2	4.5	0.5	2.9	4.1	3.1	4.9	4.7	6.4
22. Other capital expenditure 1)	-5.1	0.1	0.0	0.2	0.8	-0.1	-0.5	0.2	0.0	-0.3	0.0	0.1	-0.3	0.1	0.0	0.4	0.0	0.3
23. Total expenditure	-8.6	4.7	4.4	6.4	6.6	2.9	-0.5	0.3	0.6	0.0	0.2	0.3	1.5	4.5	4.0	13.3	2.4	-3.8
24. Tax burden	4.8	6.7	4.5	5.7	-5.6	3.4	1.6	0.7	2.6	4.4	2.5	6.7	5.0	5.1	6.1	-7.5	6.3	-0.4
25. Net lending (+) or net borrowing (-)	6.9	0.9	-0.2	0.3	-5.3	-0.2	0.8	0.5	1.0	0.8	0.1	2.0	1.2	0.1	0.3	-8.9	1.5	1.9

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	8.7	0.5	0.1	-0.2	5.1	5.2	4.4	3.9	2.9	2.2	2.0	0.0	-1.3	-1.4	-1.7	7.2	5.7	3.8
2. Interest payments (% of GDP)	5.1	2.9	2.0	2.0	2.0	1.8	1.8	1.7	1.6	1.5	1.3	1.2	1.0	0.9	0.8	0.6	0.4	0.4
3. Implicit interest rate 2)	:	5.9	4.6	5.0	3.6	3.2	3.1	2.7	2.4	2.2	2.0	1.8	1.7	1.6	1.5	1.2	0.8	0.7
4. Nominal GDP growth rate	5.2	6.6	5.9	4.5	-3.5	2.3	1.7	0.4	1.1	1.7	2.7	2.7	4.2	4.9	4.7	-3.5	3.5	3.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.7	0.5	0.1	-0.2	5.1	5.2	4.4	3.9	2.9	2.2	2.0	0.0	-1.3	-1.4	-1.7	7.2	5.7	3.8
6. Contribution of nominal GDP growth	:	-3.2	-2.5	-1.9	2.0	-1.3	-1.0	-0.2	-0.8	-1.1	-1.8	-1.7	-2.5	-2.6	-2.3	1.8	-2.0	-1.9
7. Stock-flow adjustment 3)	:	0.1	0.2	13.8	-5.0	-1.5	-1.0	0.8	-0.7	-0.8	-3.4	-1.0	-1.2	-0.5	0.3	2.4	-0.2	0.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	3.7	-2.4	-1.9	-2.2	3.1	3.5	2.6	2.2	1.4	0.7	0.7	-1.2	-2.3	-2.3	-2.5	6.5	5.3	3.4
9. Snow-ball effect	:	-0.3	-0.6	0.2	4.0	0.5	0.8	1.4	0.8	0.3	-0.5	-0.5	-1.5	-1.7	-1.6	2.4	-1.6	-1.5
10. Stock-flow adjustment 3)	:	0.1	0.2	13.8	-5.0	-1.5	-1.0	0.8	-0.7	-0.8	-3.4	-1.0	-1.2	-0.5	0.3	2.4	-0.2	0.5
(% of GDP)																		
11. Change in gross debt 5)	:	-2.6	-2.2	11.7	2.1	2.5	2.4	4.5	1.4	0.2	-3.2	-2.7	-5.0	-4.5	-3.7	11.3	3.5	2.5
12. Level of gross debt (end of year)	73.1	49.4	43.0	54.7	56.8	59.2	61.7	66.2	67.7	67.8	64.6	61.9	56.9	52.4	48.7	60.0	63.5	65.9

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

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

3) Line 7 = line 10.

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

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

Table 15A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Austria****(Mrd EURO-ATS)**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	25.8	31.6	39.0	40.7	41.2	42.3	44.5	46.4	46.9	47.8	49.3	51.1	52.1	53.4	55.3	50.9	53.2	56.7
2. Current taxes on income and wealth	21.3	28.3	37.6	40.6	36.2	37.5	39.6	41.7	43.5	45.8	48.9	45.9	48.1	52.3	54.4	45.9	48.5	53.2
3. Social contributions	28.3	33.2	40.9	42.6	43.1	43.9	45.8	47.3	49.1	50.5	52.1	54.0	56.0	58.7	61.1	60.6	62.2	64.1
4. Of which actual social contributions	26.2	30.7	38.7	40.4	40.9	41.8	43.7	45.2	47.1	48.6	50.2	52.1	54.2	56.9	59.4	58.9	60.6	62.6
5. Other current revenue, including sales	11.8	10.4	17.6	17.6	18.5	19.0	19.5	20.2	20.4	20.8	21.6	22.0	22.3	23.2	23.7	22.4	23.2	23.6
6. Total current revenue	87.3	103.5	135.1	141.5	139.0	142.7	149.3	155.5	160.0	164.9	171.9	173.0	178.6	187.6	194.5	179.9	187.1	197.6
7. Government consumption expenditure	34.6	41.1	53.2	56.6	59.6	60.6	61.7	63.3	64.5	66.0	68.0	70.3	72.0	74.5	77.3	80.5	83.5	85.5
8. Collective consumption	14.5	16.2	20.5	22.0	23.6	23.9	24.0	24.4	24.6	24.9	25.5	26.0	26.6	27.4	28.1	29.3	30.3	31.1
9. Social transfers in kind	20.1	24.9	32.7	34.6	36.0	36.8	37.7	38.8	39.9	41.1	42.5	44.2	45.4	47.1	49.2	51.2	53.1	54.4
10. Compensation of employees	21.3	23.8	29.8	31.3	32.5	33.0	33.4	34.2	34.6	35.4	36.8	38.0	39.1	40.4	41.8	42.4	43.8	45.0
11. Intermediate consumption	10.6	11.6	17.2	18.5	19.6	19.9	20.2	20.6	21.1	21.3	21.9	22.5	23.0	23.9	24.8	26.1	27.1	27.1
12. Social transfers other than in kind	35.1	39.9	49.4	51.6	54.8	56.8	57.4	59.5	61.7	63.6	65.1	66.8	67.4	69.0	71.0	78.1	78.2	80.5
13. Social transfers in kind via market producers	4.9	6.5	9.6	10.2	10.6	10.8	11.3	11.8	12.3	12.9	13.4	14.1	14.5	15.2	16.0	15.8	16.8	17.6
14. Interest	7.1	7.6	8.9	8.7	9.1	8.6	8.6	8.6	8.4	8.1	8.0	7.4	6.8	6.3	5.6	5.2	4.9	5.2
15. Subsidies	4.6	4.5	4.2	4.6	4.7	4.6	4.6	4.7	4.4	4.5	4.5	4.9	5.2	5.8	5.9	19.3	10.2	5.8
16. Other current expenditure	4.9	6.1	8.1	8.4	8.5	9.1	9.4	9.8	10.4	10.8	11.7	12.0	11.5	13.0	12.8	13.9	14.2	14.0
17. Total current expenditure	88.4	99.9	127.2	133.3	139.8	142.9	144.9	149.3	152.9	156.7	161.3	165.7	167.4	173.4	177.9	200.9	195.3	195.3
18. Gross saving	-1.2	3.5	7.9	8.2	-0.8	-0.2	4.4	6.2	7.0	8.3	10.6	7.3	11.2	14.2	16.5	-21.0	-8.2	2.3
19. Capital transfers received	0.5	0.4	0.9	0.6	1.6	0.5	0.6	0.7	1.0	0.6	0.6	0.6	0.5	0.8	0.7	0.7	0.7	0.8
20. Total revenue	87.7	103.9	136.0	142.1	140.6	143.2	149.9	156.2	161.0	165.6	172.6	173.6	179.1	188.4	195.2	180.6	187.8	198.4
21. Gross fixed capital formation	6.9	5.7	8.5	9.5	9.7	9.6	9.4	9.4	9.9	9.9	10.3	10.6	11.5	11.7	12.1	12.3	13.5	13.7
22. Other capital expenditure	3.2	3.4	4.2	3.7	6.5	3.9	3.5	4.6	4.5	8.2	4.4	2.7	3.2	2.5	2.5	3.6	4.8	4.8
23. Total expenditure	98.6	109.0	139.8	146.5	156.0	156.4	157.8	163.2	167.3	174.7	176.0	179.1	182.1	187.7	192.5	216.8	213.6	213.8
24. Tax burden	73.7	91.1	115.9	122.3	118.8	122.0	128.2	133.7	138.7	142.9	149.1	149.9	155.2	163.4	169.8	156.5	163.0	173.2
25. Net lending (+) or net borrowing (-)	-10.8	-5.1	-3.8	-4.4	-15.4	-13.1	-7.9	-7.0	-6.3	-9.1	-3.5	-5.5	-3.0	0.7	2.7	-36.3	-25.8	-15.4

Table 15B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Austria****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	14.6	14.8	13.7	13.9	14.3	14.3	14.3	14.6	14.5	14.3	14.3	14.3	14.1	13.9	13.9	13.5	13.3	13.6
2. Current taxes on income and wealth	12.1	13.2	13.2	13.8	12.6	12.7	12.8	13.1	13.4	13.7	14.2	12.8	13.0	13.6	13.7	12.2	12.1	12.8
3. Social contributions	16.1	15.5	14.4	14.5	14.9	14.8	14.8	14.8	15.2	15.2	15.1	15.1	15.2	15.2	15.4	16.1	15.6	15.4
4. Of which actual social contributions	14.8	14.4	13.6	13.8	14.2	14.1	14.1	14.2	14.6	14.6	14.6	14.6	14.7	14.8	14.9	15.6	15.2	15.0
5. Other current revenue, including sales	6.7	4.9	6.2	6.0	6.4	6.4	6.3	6.3	6.3	6.3	6.3	6.1	6.0	6.0	6.0	5.9	5.8	5.7
6. Total current revenue	49.4	48.4	47.6	48.2	48.3	48.2	48.1	48.8	49.4	49.5	49.9	48.4	48.3	48.7	48.9	47.7	46.8	47.4
7. Government consumption expenditure	19.6	19.2	18.7	19.3	20.7	20.5	19.9	19.9	19.9	19.8	19.8	19.7	19.5	19.3	19.4	21.4	20.9	20.5
8. Collective consumption	8.2	7.6	7.2	7.5	8.2	8.1	7.8	7.7	7.6	7.5	7.4	7.3	7.2	7.1	7.1	7.8	7.6	7.5
9. Social transfers in kind	11.4	11.7	11.5	11.8	12.5	12.4	12.1	12.2	12.3	12.3	12.4	12.4	12.3	12.2	12.4	13.6	13.3	13.1
10. Compensation of employees	12.1	11.2	10.5	10.6	11.3	11.2	10.8	10.7	10.7	10.6	10.7	10.6	10.6	10.5	10.5	11.3	10.9	10.8
11. Intermediate consumption	6.0	5.4	6.0	6.3	6.8	6.7	6.5	6.5	6.5	6.4	6.4	6.3	6.2	6.2	6.2	6.9	6.8	6.5
12. Social transfers other than in kind	19.9	18.7	17.4	17.6	19.0	19.2	18.5	18.7	19.0	19.1	18.9	18.7	18.2	17.9	17.9	20.7	19.6	19.3
13. Social transfers in kind via market producers	2.8	3.0	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	3.9	3.9	3.9	3.9	4.0	4.2	4.2	4.2
14. Interest	4.0	3.6	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.8	1.6	1.4	1.4	1.2	1.2
15. Subsidies	2.6	2.1	1.5	1.6	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.4	1.4	1.5	1.5	5.1	2.6	1.4
16. Other current expenditure	2.8	2.9	2.8	2.9	3.0	3.1	3.0	3.1	3.2	3.2	3.4	3.3	3.1	3.4	3.2	3.7	3.6	3.4
17. Total current expenditure	50.1	46.8	44.8	45.4	48.5	48.3	46.7	46.8	47.2	47.0	46.9	46.3	45.3	45.0	44.8	53.3	48.8	46.9
18. Gross saving	-0.7	1.7	2.8	2.8	-0.3	-0.1	1.4	2.0	2.2	2.5	3.1	2.0	3.0	3.7	4.2	-5.6	-2.0	0.6
19. Capital transfers received	0.3	0.2	0.3	0.2	0.6	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2
20. Total revenue	49.7	48.6	47.9	48.4	48.8	48.4	48.3	49.0	49.7	49.7	50.1	48.5	48.5	48.9	49.1	47.9	47.0	47.6
21. Gross fixed capital formation	3.9	2.7	3.0	3.2	3.4	3.2	3.0	2.9	3.0	3.0	3.0	3.0	3.1	3.0	3.0	3.3	3.4	3.3
22. Other capital expenditure	1.8	1.6	1.5	1.3	2.2	1.3	1.1	1.4	1.4	2.4	1.3	0.8	0.9	0.7	0.6	1.0	1.2	1.1
23. Total expenditure	55.8	51.0	49.2	49.9	54.1	52.8	50.9	51.2	51.6	52.4	51.1	50.1	49.3	48.7	48.4	57.5	53.4	51.3
24. Tax burden	41.7	42.7	40.8	41.6	41.2	41.2	41.3	42.0	42.8	42.9	43.3	41.9	42.0	42.4	42.7	41.5	40.8	41.6
25. Net lending (+) or net borrowing (-)	-6.1	-2.4	-1.4	-1.5	-5.3	-4.4	-2.6	-2.2	-2.0	-2.7	-1.0	-1.5	-0.8	0.2	0.7	-9.6	-6.4	-3.7

Table 15C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Austria****(EURO-ATS; annual percentage changes unless otherwise stated)**

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	5.7	1.9	5.1	4.5	1.1	2.7	5.2	4.3	1.2	1.8	3.1	3.6	2.0	2.5	3.5	-7.9	4.5	6.6
2. Current taxes on income and wealth	11.7	3.8	9.8	8.0	-10.7	3.5	5.5	5.4	4.4	5.1	6.8	-6.1	4.8	8.5	4.2	-15.6	5.5	9.7
3. Social contributions	4.1	2.4	4.1	4.2	1.1	1.9	4.3	3.3	3.9	2.9	3.1	3.6	3.8	4.7	4.1	-0.8	2.6	3.1
4. Of which actual social contributions	3.8	2.7	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.1	3.2	3.9	4.0	5.0	4.3	-0.7	2.8	3.3
5. Other current revenue, including sales	4.9	7.4	4.6	-0.4	5.5	2.7	2.4	3.6	0.9	2.4	3.8	1.6	1.3	4.3	1.9	-5.3	3.5	1.6
6. Total current revenue	6.5	3.1	6.0	4.7	-1.8	2.7	4.6	4.2	2.9	3.1	4.2	0.6	3.2	5.1	3.6	-7.5	4.0	5.6
7. Government consumption expenditure	3.2	1.5	3.2	6.4	5.2	1.8	1.8	2.6	1.9	2.3	3.1	3.3	2.4	3.5	3.8	4.1	3.7	2.4
8. Collective consumption	3.1	0.2	0.0	7.1	7.4	1.0	0.7	1.7	0.7	1.2	2.4	2.1	2.0	3.1	2.7	4.1	3.7	2.4
9. Social transfers in kind	3.3	2.4	5.3	5.9	3.8	2.3	2.4	3.1	2.7	2.9	3.6	4.0	2.7	3.8	4.4	4.1	3.7	2.4
10. Compensation of employees	2.1	1.7	2.9	4.8	4.0	1.6	1.1	2.4	1.2	2.1	4.0	3.3	2.9	3.2	3.4	1.6	3.1	2.8
11. Intermediate consumption	5.9	-0.2	0.4	7.7	5.8	1.9	1.6	1.9	2.2	0.9	2.9	3.0	1.9	4.0	3.8	5.1	4.0	0.1
12. Social transfers other than in kind	2.9	3.8	2.7	4.6	6.2	3.5	1.1	3.6	3.7	3.2	2.3	2.5	0.9	2.3	3.0	9.9	0.2	2.9
13. Social transfers in kind via market producers	1.5	3.9	8.0	6.5	3.8	2.5	4.4	4.0	4.8	4.8	3.5	5.1	3.1	4.4	5.6	-1.0	6.3	4.7
14. Interest	1.4	8.6	6.0	-2.8	4.6	-5.4	0.9	0.1	-2.5	-3.7	-1.1	-7.3	-8.8	-7.7	-10.2	-6.8	-6.9	6.6
15. Subsidies	-8.0	-1.5	-0.9	9.3	1.7	-1.8	-1.2	3.1	-7.0	3.3	-0.6	9.5	4.5	12.5	1.9	227.4	-47.0	-43.3
16. Other current expenditure 1)	0.4	0.0	-0.1	0.0	0.1	0.1	-0.1	0.1	0.1	0.0	0.1	0.0	-0.2	0.3	-0.1	0.5	-0.1	-0.2
17. Total current expenditure	3.2	2.9	3.0	4.8	4.9	2.2	1.5	3.0	2.5	2.4	3.0	2.7	1.0	3.6	2.6	12.9	-2.8	0.0
18. Gross saving 1)	1.6	0.1	1.3	0.0	-3.1	0.2	1.5	0.6	0.2	0.3	0.6	-1.0	1.0	0.7	0.5	-9.7	3.5	2.6
19. Capital transfers received	-25.2	-17.4	38.6	-30.0	151.5	-67.6	19.9	10.5	44.5	-36.6	-3.4	-7.2	-11.2	49.9	-7.2	-3.2	5.9	3.9
20. Total revenue	6.4	3.0	6.1	4.5	-1.1	1.8	4.7	4.2	3.0	2.9	4.2	0.6	3.2	5.2	3.6	-7.5	4.0	5.6
21. Gross fixed capital formation	-2.5	-2.0	9.9	12.6	2.0	-1.0	-2.3	-0.3	5.3	0.0	4.2	3.7	7.8	2.2	2.8	2.3	9.7	1.1
22. Other capital expenditure 1)	0.1	0.0	0.1	-0.2	1.0	-0.9	-0.2	0.3	0.0	1.1	-1.2	-0.5	0.1	-0.2	0.0	0.3	0.2	0.0
23. Total expenditure	3.0	2.7	3.6	4.8	6.5	0.3	1.0	3.4	2.5	4.4	0.8	1.7	1.7	3.1	2.5	12.6	-1.5	0.1
24. Tax burden	6.8	2.8	6.3	5.6	-2.9	2.7	5.1	4.3	3.7	3.0	4.3	0.5	3.6	5.3	3.9	-7.8	4.2	6.3
25. Net lending (+) or net borrowing (-)	1.6	0.2	1.2	-0.1	-3.8	0.9	1.9	0.4	0.2	-0.8	1.7	-0.5	0.7	1.0	0.5	-10.3	3.2	2.8

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	6.1	0.7	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.5	0.8	-0.2	-0.7	9.6	6.4	3.7
2. Interest payments (% of GDP)	4.0	3.6	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.8	1.6	1.4	1.4	1.2	1.2
3. Implicit interest rate 2)	:	5.6	4.9	4.7	4.5	3.7	3.5	3.4	3.2	3.1	2.9	2.5	2.3	2.2	2.0	1.9	1.5	1.5
4. Nominal GDP growth rate	4.5	3.2	6.0	3.4	-1.9	2.7	4.8	2.7	1.6	2.9	3.3	3.9	3.3	4.3	3.2	-5.2	6.1	4.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	6.1	0.7	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.5	0.8	-0.2	-0.7	9.6	6.4	3.7
6. Contribution of nominal GDP growth	:	-2.1	-3.8	-2.2	1.4	-2.1	-3.8	-2.2	-1.3	-2.3	-2.7	-3.2	-2.6	-3.3	-2.3	3.9	-4.8	-3.4
7. Stock-flow adjustment 3)	:	2.0	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.6	-0.4	-2.5	-1.0	-0.6	0.2	-0.6	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.9	-1.8	-1.5	2.2	1.5	-0.2	-0.5	-0.7	0.3	-1.3	-0.5	-1.0	-1.8	-2.1	8.2	5.2	2.4
9. Snow-ball effect	:	1.5	-0.7	0.8	4.5	0.8	-1.0	0.5	1.3	0.2	-0.4	-1.1	-0.8	-1.6	-0.9	5.3	-3.6	-2.2
10. Stock-flow adjustment 3)	:	2.0	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.6	-0.4	-2.5	-1.0	-0.6	0.2	-0.6	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	0.6	-2.3	3.7	11.2	2.8	-0.3	-0.5	-0.7	2.8	0.8	-2.1	-4.4	-4.4	-3.5	13.7	1.0	-0.1
12. Level of gross debt (end of year)	68.3	66.7	65.0	68.7	79.9	82.7	82.4	81.9	81.3	84.0	84.9	82.8	78.5	74.0	70.5	84.2	85.2	85.1

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	11.70	17.20	25.30	25.00	22.00	23.70	24.30	23.30	23.40	24.60	26.20	27.50	29.20	30.90	32.10	28.80	30.50	32.00
2. Current taxes on income and wealth	7.20	12.00	16.10	16.60	15.10	15.10	16.60	15.00	19.30	18.80	19.30	18.80	19.40	20.70	20.80	18.30	19.50	20.90
3. Social contributions	8.80	13.50	19.90	20.70	21.20	21.40	21.20	19.10	20.40	20.50	20.80	21.60	22.70	23.90	25.30	24.80	25.70	26.80
4. Of which actual social contributions	6.80	10.20	14.30	15.00	15.00	15.50	15.70	14.60	15.10	15.60	16.20	16.90	18.00	19.10	20.50	20.20	20.90	21.80
5. Other current revenue, including sales	4.50	6.70	10.40	11.00	11.30	10.70	10.90	11.80	11.90	11.70	11.10	11.10	11.10	11.50	12.30	11.60	12.80	13.40
6. Total current revenue	32.20	49.40	71.70	73.30	69.70	70.80	73.00	69.20	74.90	75.60	77.30	79.00	82.40	87.00	90.50	83.50	88.50	93.00
7. Government consumption expenditure	15.50	24.20	34.40	35.40	37.40	37.00	34.70	30.90	32.10	31.80	32.10	32.80	33.70	34.80	36.00	38.20	38.70	39.20
8. Collective consumption	6.80	10.10	15.20	15.60	16.50	16.50	16.10	14.20	15.00	15.10	14.90	15.10	15.40	15.70	15.80	17.60	17.90	18.10
9. Social transfers in kind	8.70	14.10	19.20	19.80	20.90	20.50	18.60	16.60	17.10	16.70	17.20	17.70	18.30	19.20	20.20	20.50	20.80	21.00
10. Compensation of employees	11.10	17.60	23.00	23.50	24.60	24.60	22.60	19.70	21.30	20.50	20.30	20.90	21.40	22.00	22.90	24.00	24.80	25.50
11. Intermediate consumption	3.80	6.00	9.50	9.90	10.80	10.50	10.60	9.60	9.50	9.80	10.00	10.30	10.60	10.80	11.10	11.80	11.60	11.60
12. Social transfers other than in kind	9.60	14.50	25.00	26.40	29.00	29.90	30.20	30.00	31.80	31.10	31.60	32.10	32.50	33.50	34.80	36.60	37.50	38.40
13. Social transfers in kind via market producers	1.40	2.30	3.60	3.80	4.20	4.00	3.50	3.40	3.30	3.30	3.40	3.40	3.50	3.80	4.00	4.10	4.10	4.20
14. Interest	4.90	3.90	5.20	5.60	5.20	5.30	7.60	8.20	8.20	8.40	8.20	7.70	7.40	6.90	6.30	5.80	5.50	5.50
15. Subsidies	0.90	1.50	1.30	1.20	1.30	1.30	1.20	1.00	1.00	1.20	1.00	0.90	0.80	0.80	0.90	3.10	2.20	1.00
16. Other current expenditure	1.60	2.50	4.00	4.00	4.50	4.80	4.80	4.30	4.50	4.60	4.40	4.50	4.20	4.70	4.70	5.30	5.50	5.60
17. Total current expenditure	33.30	48.20	71.60	74.30	79.60	80.30	80.40	76.20	79.70	78.90	79.00	79.90	80.40	82.50	84.70	90.60	91.20	91.80
18. Gross saving	-1.10	1.20	0.10	-1.00	-9.90	-9.40	-7.40	-7.00	-4.70	-3.40	-1.70	-0.90	2.00	4.50	5.80	-7.10	-2.70	1.20
19. Capital transfers received	1.10	1.20	1.40	1.20	1.10	1.90	1.60	2.70	1.50	1.20	1.40	1.00	0.70	1.00	0.70	1.00	2.20	1.10
20. Total revenue	33.30	50.70	73.00	74.60	70.80	72.70	74.60	71.90	76.40	76.80	78.70	80.00	83.10	88.00	91.20	84.50	90.70	94.10
21. Gross fixed capital formation	3.90	5.90	5.60	6.70	7.20	9.50	6.10	4.20	3.70	3.40	4.00	2.90	3.50	3.80	4.00	4.90	6.00	6.60
22. Other capital expenditure	0.70	0.60	0.90	0.20	1.30	3.40	1.50	1.90	1.70	7.20	3.70	0.90	5.00	2.50	2.20	3.50	2.80	2.30
23. Total expenditure	38.00	54.80	78.10	81.20	88.10	93.20	88.10	82.30	85.10	89.50	86.70	83.60	88.90	88.70	91.00	98.90	100.10	100.70
24. Tax burden	26.00	39.70	55.90	56.80	52.30	54.50	56.80	53.30	57.90	59.20	61.80	63.50	66.80	71.10	73.80	67.60	71.20	75.10
25. Net lending (+) or net borrowing (-)	-4.60	-4.10	-5.10	-6.60	-17.30	-20.50	-13.50	-10.40	-8.70	-12.70	-8.00	-3.60	-5.80	-0.70	0.20	-14.40	-9.40	-6.60

Table 16B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Portugal****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	13.2	13.4	14.4	14.0	12.5	13.2	13.8	13.8	13.7	14.2	14.6	14.7	14.9	15.1	15.0	14.6	14.4	14.5
2. Current taxes on income and wealth	8.1	9.3	9.2	9.3	8.6	8.4	9.4	8.9	11.3	10.9	10.7	10.1	9.9	10.1	9.8	9.3	9.2	9.4
3. Social contributions	9.9	10.5	11.3	11.6	12.1	11.9	12.0	11.4	12.0	11.8	11.6	11.6	11.6	11.6	11.8	12.5	12.2	12.1
4. Of which actual social contributions	7.7	7.9	8.2	8.4	8.6	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	10.2	9.9	9.9
5. Other current revenue, including sales	5.1	5.3	5.9	6.1	6.5	5.9	6.2	7.0	7.0	6.8	6.2	5.9	5.7	5.6	5.8	5.9	6.1	6.0
6. Total current revenue	36.2	38.5	40.8	41.0	39.7	39.4	41.5	41.1	44.0	43.7	43.0	42.3	42.0	42.4	42.4	42.2	41.9	42.0
7. Government consumption expenditure	17.5	18.9	19.6	19.8	21.3	20.6	19.7	18.3	18.8	18.4	17.9	17.6	17.2	17.0	16.9	19.3	18.3	17.7
8. Collective consumption	7.6	7.9	8.7	8.7	9.4	9.2	9.2	8.4	8.8	8.7	8.3	8.1	7.9	7.6	7.4	8.9	8.5	8.2
9. Social transfers in kind	9.8	11.0	11.0	11.0	11.9	11.4	10.5	9.9	10.0	9.7	9.5	9.5	9.3	9.3	9.5	10.4	9.9	9.5
10. Compensation of employees	12.5	13.7	13.1	13.1	14.0	13.7	12.8	11.7	12.5	11.8	11.3	11.2	10.9	10.7	10.7	12.1	11.7	11.5
11. Intermediate consumption	4.3	4.7	5.4	5.5	6.2	5.9	6.0	5.7	5.6	5.7	5.6	5.5	5.4	5.3	5.2	6.0	5.5	5.2
12. Social transfers other than in kind	10.8	11.3	14.2	14.7	16.5	16.6	17.2	17.8	18.6	18.0	17.6	17.2	16.6	16.3	16.3	18.5	17.8	17.4
13. Social transfers in kind via market producers	1.5	1.8	2.0	2.1	2.4	2.2	2.0	2.0	2.0	1.9	1.9	1.8	1.8	1.8	1.9	2.1	1.9	1.9
14. Interest	5.5	3.0	3.0	3.1	3.0	2.9	4.3	4.9	4.8	4.9	4.6	4.1	3.8	3.4	3.0	2.9	2.6	2.5
15. Subsidies	1.0	1.2	0.8	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.4	0.4	0.4	1.6	1.0	0.4
16. Other current expenditure	1.8	1.9	2.3	2.2	2.6	2.6	2.7	2.6	2.6	2.6	2.4	2.4	2.1	2.3	2.2	2.7	2.6	2.6
17. Total current expenditure	37.4	37.6	40.8	41.5	45.4	44.7	45.7	45.3	46.7	45.6	44.0	42.8	41.0	40.2	39.7	45.8	43.2	41.5
18. Gross saving	-1.2	0.9	0.0	-0.5	-5.7	-5.3	-4.2	-4.2	-2.8	-1.9	-0.9	-0.5	1.0	2.2	2.7	-3.6	-1.3	0.6
19. Capital transfers received	1.3	0.9	0.8	0.7	0.6	1.1	0.9	1.6	0.9	0.7	0.8	0.6	0.4	0.5	0.3	0.5	1.0	0.5
20. Total revenue	37.4	39.4	41.6	41.6	40.4	40.5	42.4	42.7	44.8	44.4	43.8	42.9	42.4	42.9	42.7	42.8	43.0	42.5
21. Gross fixed capital formation	4.4	4.6	3.2	3.7	4.1	5.3	3.5	2.5	2.2	2.0	2.3	1.5	1.8	1.8	1.9	2.5	2.9	3.0
22. Other capital expenditure	0.8	0.5	0.5	0.1	0.8	1.9	0.9	1.1	1.0	4.1	2.0	0.5	2.6	1.2	1.0	1.8	1.3	1.0
23. Total expenditure	42.6	42.7	44.5	45.3	50.2	51.9	50.0	48.9	49.9	51.7	48.2	44.8	45.4	43.2	42.7	50.0	47.4	45.5
24. Tax burden	29.2	30.9	31.8	31.7	29.8	30.4	32.2	31.7	34.0	34.2	34.4	34.1	34.1	34.7	34.6	34.2	33.8	33.9
25. Net lending (+) or net borrowing (-)	-5.2	-3.2	-2.9	-3.7	-9.9	-11.4	-7.7	-6.2	-5.1	-7.4	-4.4	-1.9	-3.0	-0.3	0.1	-7.3	-4.5	-3.0

Table 16C

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

Portugal

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

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	8.0	3.5	2.5	-1.1	-12.3	8.0	2.5	-4.4	0.5	5.4	6.3	5.0	6.1	6.1	3.6	-10.2	5.8	5.1
2. Current taxes on income and wealth	14.3	12.7	15.8	3.6	-9.0	-0.3	9.9	-9.6	28.4	-2.4	2.5	-2.5	3.3	6.5	0.8	-12.1	6.5	7.0
3. Social contributions	5.3	11.1	3.5	4.2	2.3	0.8	-0.8	-9.7	6.8	0.0	1.6	4.0	5.0	5.1	5.9	-2.1	3.7	4.2
4. Of which actual social contributions	4.2	9.4	6.1	4.8	0.1	3.0	1.4	-6.7	3.5	2.9	3.9	4.5	6.2	6.6	7.4	-1.8	3.6	4.4
5. Other current revenue, including sales	8.6	3.0	13.0	5.4	3.5	-6.1	2.2	8.3	0.5	-1.4	-5.1	0.0	0.3	3.8	6.5	-5.4	10.5	4.2
6. Total current revenue	8.8	7.6	7.0	2.3	-5.0	1.7	3.1	-5.2	8.3	0.9	2.3	2.1	4.3	5.6	4.0	-7.7	6.0	5.1
7. Government consumption expenditure	7.3	12.4	1.8	2.9	5.6	-1.0	-6.2	-11.1	4.1	-0.9	0.8	2.2	2.7	3.4	3.4	6.1	1.4	1.2
8. Collective consumption	4.5	14.8	5.3	2.9	5.4	0.2	-2.2	-12.0	5.8	0.4	-1.2	1.5	1.7	1.6	1.0	11.6	1.6	1.1
9. Social transfers in kind	9.5	10.7	-0.7	2.9	5.6	-2.0	-9.4	-10.2	2.7	-2.0	2.5	2.9	3.5	5.0	5.3	1.7	1.2	1.2
10. Compensation of employees	7.6	10.9	0.3	2.1	4.8	0.0	-8.1	-13.0	8.3	-3.8	-0.8	2.9	2.3	3.0	4.0	4.6	3.5	2.9
11. Intermediate consumption	8.3	14.0	12.6	4.5	9.2	-2.5	0.3	-9.0	-0.9	2.7	2.1	3.4	2.2	2.6	2.8	5.7	-1.3	-0.7
12. Social transfers other than in kind	7.6	11.2	5.4	5.5	10.1	2.9	1.2	-0.9	6.1	-2.2	1.7	1.3	1.3	3.0	3.9	5.3	2.4	2.5
13. Social transfers in kind via market producers	15.0	6.5	0.5	7.0	8.4	-4.8	-12.2	-1.6	-2.5	0.3	1.4	0.8	3.5	7.1	5.0	1.7	1.2	1.2
14. Interest	-7.6	9.7	12.5	7.3	-6.2	0.8	44.0	7.8	0.4	2.5	-2.4	-6.1	-4.4	-6.7	-8.3	-8.4	-4.3	0.0
15. Subsidies	26.2	-6.0	-6.9	-13.7	9.0	2.9	-10.1	-12.5	-4.2	21.0	-12.1	-10.7	-11.1	-2.9	6.7	261.4	-28.4	-55.9
16. Other current expenditure 1)	0.0	0.0	0.0	-0.1	0.3	0.1	0.1	-0.1	0.1	0.0	-0.2	0.0	-0.3	0.1	0.0	0.4	-0.1	0.0
17. Total current expenditure	6.1	10.1	4.5	3.8	7.1	0.9	0.2	-5.2	4.6	-0.9	0.1	1.1	0.6	2.6	2.7	6.9	0.7	0.6
18. Gross saving 1)	0.9	-0.9	1.0	-0.6	-5.1	0.4	1.1	0.0	1.4	0.8	1.0	0.5	1.5	1.2	0.5	-6.3	2.3	1.8
19. Capital transfers received	7.3	-9.0	5.1	-8.6	-8.5	68.6	-16.6	68.8	-44.9	-17.0	13.2	-25.2	-30.8	36.3	-30.9	53.2	109.2	-51.0
20. Total revenue	8.7	7.1	7.0	2.1	-5.1	2.8	2.5	-3.6	6.3	0.5	2.5	1.6	3.9	5.9	3.6	-7.3	7.2	3.8
21. Gross fixed capital formation	17.0	0.2	1.2	17.8	8.3	31.5	-35.2	-32.3	-11.0	-6.9	17.4	-28.9	21.6	8.4	5.9	22.4	23.0	9.2
22. Other capital expenditure 1)	0.0	-0.5	-0.2	-0.4	0.6	1.2	-1.0	0.3	-0.1	3.1	-2.1	-1.6	2.1	-1.4	-0.1	0.7	-0.4	-0.3
23. Total expenditure	7.3	7.6	3.8	4.0	8.5	5.8	-5.5	-6.6	3.4	5.2	-3.2	-3.6	6.3	-0.2	2.5	8.8	1.2	0.6
24. Tax burden	8.4	7.7	7.0	1.7	-8.1	4.3	4.1	-6.1	8.7	2.1	4.5	2.8	5.3	6.4	3.8	-8.4	5.3	5.4
25. Net lending (+) or net borrowing (-)	0.4	-0.2	1.3	-0.8	-6.2	-1.5	3.7	1.5	1.1	-2.3	2.9	2.5	-1.0	2.6	0.4	-7.4	2.8	1.5

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	5.2	4.8	2.9	3.7	9.9	11.4	7.7	6.2	5.1	7.4	4.4	1.9	3.0	0.3	-0.1	7.3	4.5	3.0
2. Interest payments (% of GDP)	5.5	3.0	3.0	3.1	3.0	2.9	4.3	4.9	4.8	4.9	4.6	4.1	3.8	3.4	3.0	2.9	2.6	2.5
3. Implicit interest rate 2)	:	5.8	4.3	4.4	3.9	3.4	4.2	4.1	3.8	3.8	3.6	3.3	3.0	2.8	2.5	2.3	2.1	2.0
4. Nominal GDP growth rate	8.1	5.7	5.5	2.1	-2.1	2.4	-2.0	-4.4	1.3	1.5	3.8	3.8	5.1	4.7	4.0	-7.3	6.7	4.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	4.8	2.9	3.7	9.9	11.4	7.7	6.2	5.1	7.4	4.4	1.9	3.0	0.3	-0.1	7.3	4.5	3.0
6. Contribution of nominal GDP growth	:	-2.9	-3.9	-1.5	1.6	-2.1	2.0	5.3	-1.7	-1.9	-4.9	-4.8	-6.3	-5.7	-4.6	9.2	-8.5	-6.1
7. Stock-flow adjustment 3)	:	1.3	0.0	0.7	0.7	3.1	4.5	3.1	-1.0	-3.9	-1.3	3.2	-2.0	0.7	0.4	1.4	-0.9	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.4	1.8	-0.1	0.6	6.9	8.5	3.3	1.3	0.3	2.5	-0.1	-2.2	-0.8	-3.0	-3.1	4.4	1.8	0.5
9. Snow-ball effect	:	0.1	-0.9	1.7	4.6	0.9	6.3	10.2	3.2	2.9	-0.3	-0.6	-2.6	-2.3	-1.7	12.2	-5.9	-3.5
10. Stock-flow adjustment 3)	:	1.3	0.0	0.7	0.7	3.1	4.5	3.1	-1.0	-3.9	-1.3	3.2	-2.0	0.7	0.4	1.4	-0.9	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	3.2	-1.0	2.9	12.2	12.4	14.2	14.6	2.4	1.5	-1.8	0.3	-5.4	-4.7	-4.3	17.9	-4.9	-3.1
12. Level of gross debt (end of year)	62.2	57.4	72.7	75.6	87.8	100.2	114.4	129.0	131.4	132.9	131.2	131.5	126.1	121.5	117.2	135.1	130.3	127.2

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	1.59	2.92	5.07	5.29	4.91	5.10	5.17	5.22	5.42	5.58	5.73	5.89	6.13	6.43	6.62	6.06	6.44	6.64
2. Current taxes on income and wealth	0.71	1.35	3.17	3.32	2.93	2.91	2.89	2.72	2.54	2.69	2.80	3.02	3.21	3.61	3.81	3.65	3.75	4.05
3. Social contributions	1.85	2.86	5.13	5.66	5.74	5.86	5.90	5.87	5.76	5.86	6.10	6.34	6.75	7.21	7.72	7.92	8.14	8.42
4. Of which actual social contributions	1.83	2.82	5.05	5.57	5.64	5.76	5.80	5.75	5.65	5.75	5.98	6.22	6.63	7.08	7.59	7.78	8.00	8.27
5. Other current revenue, including sales	0.58	1.11	1.71	2.12	1.99	2.16	2.26	2.38	2.50	2.35	2.44	2.48	2.64	2.79	2.70	2.69	2.76	2.85
6. Total current revenue	4.73	8.24	15.08	16.39	15.57	16.03	16.22	16.20	16.22	16.49	17.08	17.73	18.72	20.03	20.85	20.32	21.10	21.96
7. Government consumption expenditure	1.88	3.48	6.12	6.89	7.31	7.43	7.62	7.38	7.16	7.11	7.31	7.70	7.92	8.37	8.91	9.93	10.44	10.38
8. Collective consumption	0.72	1.41	2.50	2.85	2.99	2.97	3.08	2.97	2.90	2.90	2.96	3.13	3.17	3.33	3.54	4.08	4.38	4.32
9. Social transfers in kind	1.17	2.07	3.62	4.03	4.32	4.46	4.54	4.41	4.26	4.21	4.35	4.57	4.75	5.04	5.37	5.85	6.06	6.06
10. Compensation of employees	1.18	2.11	3.68	4.16	4.45	4.56	4.67	4.55	4.33	4.26	4.30	4.58	4.81	5.07	5.47	6.11	6.36	6.32
11. Intermediate consumption	0.66	1.22	1.98	2.30	2.38	2.46	2.63	2.49	2.47	2.47	2.56	2.60	2.69	2.85	2.96	3.24	3.44	3.37
12. Social transfers other than in kind	1.74	3.19	5.27	5.80	6.17	6.43	6.70	6.52	6.52	6.52	6.58	6.60	6.83	7.04	7.37	8.27	8.36	8.39
13. Social transfers in kind via market producers	0.18	0.36	0.71	0.79	0.86	0.87	0.90	0.86	0.86	0.84	0.88	0.92	0.96	1.00	1.05	1.16	1.20	1.26
14. Interest	0.22	0.45	0.44	0.42	0.47	0.59	0.70	0.73	0.93	1.22	1.25	1.23	1.08	0.92	0.83	0.80	0.77	0.77
15. Subsidies	0.22	0.35	0.55	0.59	0.67	0.65	0.38	0.33	0.38	0.33	0.32	0.31	0.32	0.34	0.35	1.67	0.51	0.55
16. Other current expenditure	0.08	0.28	0.68	0.80	0.76	0.68	0.74	0.74	0.81	0.69	0.72	0.97	0.67	0.81	0.84	1.09	1.02	0.97
17. Total current expenditure	4.28	7.96	13.32	14.87	15.77	16.24	16.71	16.21	16.29	16.32	16.61	17.21	17.36	18.03	18.87	22.33	21.65	21.63
18. Gross saving	0.45	0.28	1.76	1.52	-0.20	-0.21	-0.49	-0.02	-0.07	0.18	0.47	0.52	1.37	2.00	1.98	-2.01	-0.56	0.33
19. Capital transfers received	0.01	0.03	0.13	0.17	0.22	0.18	0.17	0.25	0.43	0.57	0.74	0.16	0.21	0.27	0.35	0.40	0.59	0.47
20. Total revenue	4.75	8.27	15.21	16.56	15.79	16.21	16.39	16.44	16.66	17.06	17.82	17.89	18.93	20.30	21.20	20.72	21.69	22.43
21. Gross fixed capital formation	0.43	0.70	1.60	1.80	1.84	1.80	1.50	1.47	1.58	1.91	1.85	1.27	1.31	1.68	1.84	2.09	2.84	3.06
22. Other capital expenditure	0.90	0.30	0.31	0.42	0.29	0.20	0.64	0.21	4.10	0.91	0.47	0.19	0.29	0.26	0.25	0.30	0.33	0.36
23. Total expenditure	5.61	8.96	15.23	17.09	17.90	18.25	18.85	17.89	21.97	19.13	18.93	18.67	18.96	19.96	20.95	24.71	24.83	25.05
24. Tax burden	4.13	7.11	13.34	14.23	13.54	13.83	13.92	13.74	13.67	14.09	14.59	15.21	16.04	17.19	18.11	17.57	18.27	19.07
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.02	-0.53	-2.11	-2.04	-2.46	-1.45	-5.31	-2.07	-1.11	-0.78	-0.03	0.34	0.25	-3.99	-3.14	-2.62

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	15.1	15.5	14.5	13.9	13.5	14.0	14.0	14.4	14.9	14.8	14.7	14.6	14.2	14.0	13.7	13.2	13.1	12.9
2. Current taxes on income and wealth	6.7	7.2	9.0	8.8	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	7.9	8.0	7.7	7.9
3. Social contributions	17.5	15.2	14.6	14.9	15.8	16.1	15.9	16.2	15.8	15.6	15.7	15.7	15.7	15.7	16.0	17.3	16.6	16.4
4. Of which actual social contributions	17.3	15.0	14.4	14.7	15.6	15.8	15.6	15.9	15.5	15.3	15.4	15.4	15.4	15.4	15.7	16.9	16.3	16.1
5. Other current revenue, including sales	5.5	5.9	4.9	5.6	5.5	5.9	6.1	6.6	6.9	6.3	6.3	6.1	6.1	6.1	5.6	5.9	5.6	5.5
6. Total current revenue	44.8	43.7	43.0	43.2	42.9	44.1	43.8	44.7	44.5	43.8	44.0	43.8	43.5	43.7	43.1	44.3	43.1	42.8
7. Government consumption expenditure	17.8	18.5	17.5	18.2	20.2	20.4	20.6	20.4	19.6	18.9	18.8	19.0	18.4	18.2	18.4	21.6	21.3	20.2
8. Collective consumption	6.8	7.5	7.1	7.5	8.2	8.2	8.3	8.2	8.0	7.7	7.6	7.7	7.4	7.3	7.3	8.9	8.9	8.4
9. Social transfers in kind	11.0	11.0	10.3	10.6	11.9	12.3	12.2	12.2	11.7	11.2	11.2	11.3	11.1	11.0	11.1	12.8	12.4	11.8
10. Compensation of employees	11.2	11.2	10.5	11.0	12.3	12.5	12.6	12.5	11.9	11.3	11.1	11.3	11.2	11.1	11.3	13.3	13.0	12.3
11. Intermediate consumption	6.2	6.5	5.6	6.1	6.6	6.8	7.1	6.9	6.8	6.6	6.6	6.4	6.2	6.2	6.1	7.1	7.0	6.6
12. Social transfers other than in kind	16.5	16.9	15.0	15.3	17.0	17.7	18.1	18.0	17.9	17.3	16.9	16.3	15.9	15.3	15.2	18.0	17.1	16.3
13. Social transfers in kind via market producers	1.7	1.9	2.0	2.1	2.4	2.4	2.4	2.4	2.4	2.2	2.3	2.3	2.2	2.2	2.2	2.5	2.4	2.5
14. Interest	2.1	2.4	1.2	1.1	1.3	1.6	1.9	2.0	2.5	3.2	3.2	3.0	2.5	2.0	1.7	1.7	1.6	1.5
15. Subsidies	2.1	1.9	1.6	1.6	1.8	1.8	1.0	0.9	1.0	0.9	0.8	0.8	0.7	0.7	0.7	3.6	1.0	1.1
16. Other current expenditure	0.8	1.5	1.9	2.1	2.1	1.9	2.0	2.0	2.2	1.8	1.8	2.4	1.5	1.8	1.7	2.4	2.1	1.9
17. Total current expenditure	40.5	42.2	38.0	39.2	43.5	44.7	45.1	44.7	44.7	43.4	42.7	42.5	40.4	39.3	39.0	48.7	44.2	42.1
18. Gross saving	4.3	1.5	5.0	4.0	-0.5	-0.6	-1.3	-0.1	-0.2	0.5	1.2	1.3	3.2	4.4	4.1	-4.4	-1.1	0.6
19. Capital transfers received	0.1	0.2	0.4	0.5	0.6	0.5	0.5	0.7	1.2	1.5	1.9	0.4	0.5	0.6	0.7	0.9	1.2	0.9
20. Total revenue	45.0	43.9	43.4	43.7	43.5	44.6	44.2	45.4	45.7	45.3	45.9	44.2	44.0	44.3	43.8	45.1	44.3	43.7
21. Gross fixed capital formation	4.1	3.7	4.6	4.7	5.1	5.0	4.1	4.0	4.3	5.1	4.8	3.1	3.1	3.7	3.8	4.5	5.8	6.0
22. Other capital expenditure	8.5	1.6	0.9	1.1	0.8	0.6	1.7	0.6	11.3	2.4	1.2	0.5	0.7	0.6	0.5	0.6	0.7	0.7
23. Total expenditure	53.1	47.5	43.4	45.1	49.4	50.2	50.9	49.4	60.3	50.8	48.7	46.2	44.1	43.5	43.3	53.8	50.7	48.8
24. Tax burden	39.1	37.7	38.0	37.5	37.3	38.0	37.6	37.9	37.5	37.4	37.6	37.6	37.3	37.5	37.4	38.3	37.3	37.1
25. Net lending (+) or net borrowing (-)	-8.1	-3.6	0.0	-1.4	-5.8	-5.6	-6.6	-4.0	-14.6	-5.5	-2.8	-1.9	-0.1	0.7	0.5	-8.7	-6.4	-5.1

Table 17C

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

Slovenia

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

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	17.0	4.8	8.3	4.3	-7.2	3.9	1.5	0.9	3.9	3.0	2.6	2.8	4.0	4.9	3.1	-8.5	6.3	3.1
2. Current taxes on income and wealth	23.4	10.1	12.0	4.8	-11.7	-0.7	-0.8	-5.8	-6.6	6.0	4.0	7.9	6.4	12.2	5.7	-4.1	2.7	8.0
3. Social contributions	3.8	11.0	8.5	10.5	1.4	2.1	0.7	-0.4	-1.9	1.7	4.1	3.9	6.5	6.8	7.2	2.5	2.8	3.4
4. Of which actual social contributions	3.6	11.0	8.6	10.4	1.2	2.1	0.6	-0.8	-1.8	1.8	4.1	4.0	6.5	6.9	7.1	2.5	2.8	3.4
5. Other current revenue, including sales	16.7	15.3	6.9	23.7	-6.1	8.5	4.7	5.5	4.8	-5.7	3.8	1.3	6.4	5.9	-3.4	-0.3	2.8	3.1
6. Total current revenue	12.7	9.1	9.0	8.7	-5.0	3.0	1.2	-0.1	0.2	1.7	3.5	3.8	5.6	7.0	4.1	-2.6	3.8	4.1
7. Government consumption expenditure	14.4	13.5	4.3	12.5	6.1	1.6	2.6	-3.2	-3.0	-0.7	2.9	5.3	2.9	5.6	6.4	11.5	5.1	-0.6
8. Collective consumption	17.8	14.1	4.6	14.2	4.8	-0.7	3.9	-3.7	-2.2	-0.1	2.2	5.6	1.3	4.9	6.3	15.3	7.4	-1.4
9. Social transfers in kind	12.2	13.1	4.0	11.3	7.1	3.2	1.8	-2.8	-3.5	-1.1	3.3	5.0	4.0	6.0	6.6	9.0	3.5	0.0
10. Compensation of employees	14.3	13.1	4.7	12.9	7.0	2.4	2.4	-2.6	-4.8	-1.7	0.9	6.7	5.1	5.3	8.0	11.6	4.2	-0.7
11. Intermediate consumption	14.2	13.7	4.8	16.4	3.5	3.1	7.1	-5.5	-0.7	-0.1	3.8	1.5	3.4	6.2	3.6	9.6	6.3	-2.2
12. Social transfers other than in kind	14.1	11.1	4.8	10.0	6.4	4.2	4.0	-2.6	0.0	0.0	0.9	0.3	3.5	3.0	4.8	12.1	1.1	0.4
13. Social transfers in kind via market producers	9.3	20.9	3.9	10.3	8.5	2.0	3.1	-4.2	-0.6	-2.1	5.2	3.8	4.3	4.4	5.1	10.3	3.8	4.8
14. Interest	12.1	12.0	1.3	-4.8	14.0	24.7	18.1	4.6	27.1	31.3	2.7	-1.9	-12.0	-14.8	-10.4	-3.6	-3.7	0.7
15. Subsidies	1.8	8.9	12.1	7.8	12.2	-2.5	-41.9	-12.6	15.3	-13.3	-3.7	-0.7	2.4	5.8	1.7	382.4	-69.7	8.7
16. Other current expenditure 1)	0.1	0.1	-0.4	0.2	0.0	-0.2	0.1	0.1	0.2	-0.4	0.0	0.5	-0.8	0.2	0.0	0.6	-0.3	-0.2
17. Total current expenditure	13.4	12.6	4.2	11.6	6.1	3.0	2.8	-2.9	0.5	0.2	1.8	3.6	0.9	3.9	4.7	18.3	-3.0	-0.1
18. Gross saving 1)	-0.3	-1.3	1.6	-1.0	-4.6	0.0	-0.7	1.3	-0.1	0.7	0.7	0.1	1.9	1.2	-0.3	-8.5	3.2	1.8
19. Capital transfers received	8.2	-9.5	23.0	28.3	29.5	-18.0	-5.2	45.0	73.1	31.3	30.8	-77.8	24.9	32.1	29.0	14.5	48.1	-20.6
20. Total revenue	12.7	9.0	9.1	8.9	-4.6	2.7	1.1	0.3	1.3	2.4	4.4	0.4	5.8	7.2	4.4	-2.3	4.7	3.4
21. Gross fixed capital formation	13.1	0.7	17.8	12.2	2.2	-1.9	-16.5	-2.6	7.6	21.1	-3.1	-31.2	3.2	28.0	9.2	13.6	36.2	7.7
22. Other capital expenditure 1)	-7.3	-0.3	0.2	0.2	-0.3	-0.3	1.2	-1.1	10.7	-8.8	-1.2	-0.7	0.2	-0.1	0.0	0.1	0.0	0.0
23. Total expenditure	-2.2	10.6	6.2	12.2	4.7	2.0	3.3	-5.1	22.8	-12.9	-1.1	-1.4	1.5	5.3	5.0	17.9	0.5	0.9
24. Tax burden	12.1	8.0	9.6	6.6	-4.9	2.2	0.6	-1.3	-0.5	3.1	3.6	4.3	5.4	7.1	5.3	-3.0	4.0	4.3
25. Net lending (+) or net borrowing (-)	7.1	-0.7	1.2	-1.3	-4.4	0.2	-1.0	2.6	-10.6	9.1	2.7	0.9	1.9	0.8	-0.2	-9.2	2.3	1.3

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	8.1	4.5	0.0	1.4	5.8	5.6	6.6	4.0	14.6	5.5	2.8	1.9	0.1	-0.7	-0.5	8.7	6.4	5.1
2. Interest payments (% of GDP)	2.1	2.3	1.2	1.1	1.3	1.6	1.9	2.0	2.5	3.2	3.2	3.0	2.5	2.0	1.7	1.7	1.6	1.5
3. Implicit interest rate 2)	:	10.0	5.3	5.2	5.7	4.7	5.0	4.2	4.8	4.8	4.1	3.8	3.4	2.9	2.6	2.5	2.0	2.0
4. Nominal GDP growth rate	28.0	12.2	11.4	8.1	-4.4	0.3	1.9	-2.2	0.6	3.2	3.2	4.1	6.3	6.6	5.5	-5.2	6.8	4.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.1	4.5	0.0	1.4	5.8	5.6	6.6	4.0	14.6	5.5	2.8	1.9	0.1	-0.7	-0.5	8.7	6.4	5.1
6. Contribution of nominal GDP growth	:	-2.8	-2.7	-1.7	1.0	-0.1	-0.7	1.0	-0.3	-2.2	-2.5	-3.2	-4.7	-4.6	-3.7	3.6	-5.2	-3.7
7. Stock-flow adjustment 3)	:	-1.5	-0.6	-0.7	5.9	-1.8	2.3	2.1	2.2	7.0	2.0	-2.7	0.2	1.5	-0.5	4.4	-3.2	-1.8
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	6.1	2.1	-1.2	0.3	4.5	4.0	4.7	2.0	12.0	2.3	-0.4	-1.1	-2.4	-2.7	-2.2	7.0	4.8	3.6
9. Snow-ball effect	:	-0.5	-1.4	-0.6	2.3	1.5	1.2	3.0	2.3	1.0	0.7	-0.2	-2.2	-2.6	-2.0	5.3	-3.7	-2.2
10. Stock-flow adjustment 3)	:	-1.5	-0.6	-0.7	5.9	-1.8	2.3	2.1	2.2	7.0	2.0	-2.7	0.2	1.5	-0.5	4.4	-3.2	-1.8
(% of GDP)																		
11. Change in gross debt 5)	:	0.1	-3.2	-1.1	12.7	3.7	8.2	7.1	16.4	10.3	2.3	-4.1	-4.4	-3.9	-4.7	16.6	-2.1	-0.4
12. Level of gross debt (end of year)	18.2	26.1	22.8	21.8	34.5	38.3	46.5	53.6	70.0	80.3	82.6	78.5	74.1	70.3	65.6	82.2	80.2	79.8

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	2.83	4.00	7.03	7.19	6.73	7.04	7.97	7.79	8.35	8.75	9.23	9.28	10.03	10.57	11.26	11.21	11.57	11.94
2. Current taxes on income and wealth	2.07	2.28	3.98	4.54	3.67	3.74	3.98	4.15	4.62	5.11	5.70	5.84	6.12	6.53	6.79	5.91	6.10	6.45
3. Social contributions	2.92	4.43	7.35	8.08	8.04	8.33	8.73	9.11	10.01	10.39	11.08	11.66	12.59	13.44	14.31	14.20	14.83	15.71
4. Of which actual social contributions	2.90	4.41	7.27	7.99	7.95	8.19	8.57	8.99	9.86	10.24	10.91	11.48	12.40	13.25	14.10	13.98	14.60	15.47
5. Other current revenue, including sales	1.06	1.95	3.03	3.68	4.16	3.98	4.85	5.14	5.42	5.43	6.45	5.17	5.14	5.30	5.99	6.13	6.57	6.75
6. Total current revenue	8.87	12.66	21.38	23.48	22.61	23.09	25.53	26.19	28.40	29.68	32.45	31.95	33.88	35.83	38.35	37.44	39.06	40.85
7. Government consumption expenditure	4.70	6.57	10.83	12.03	12.81	13.20	13.15	13.13	13.47	14.02	14.86	15.34	15.99	16.71	18.47	21.62	21.68	22.01
8. Collective consumption	3.86	3.81	5.91	6.40	6.90	7.05	7.14	6.85	6.84	7.31	7.82	8.21	8.60	8.90	9.79	12.39	11.84	11.54
9. Social transfers in kind	0.84	2.76	4.92	5.63	5.91	6.15	6.01	6.27	6.63	6.71	7.04	7.13	7.39	7.81	8.68	9.24	9.84	10.48
10. Compensation of employees	1.88	2.82	4.63	5.16	5.54	5.84	5.98	6.11	6.50	6.77	7.12	7.54	7.92	8.36	9.60	10.36	10.28	10.59
11. Intermediate consumption	1.56	1.93	3.27	3.33	3.92	4.07	4.20	4.29	4.29	4.39	4.74	4.54	4.86	4.98	5.24	7.03	7.12	6.96
12. Social transfers other than in kind	2.74	4.22	7.50	7.99	9.05	9.76	9.83	10.25	10.44	10.67	10.97	11.28	11.47	11.86	12.60	14.88	14.81	15.16
13. Social transfers in kind via market producers	0.05	0.77	2.75	3.16	3.29	3.48	3.39	3.50	3.66	3.83	3.99	4.24	4.25	4.48	4.84	5.28	5.33	5.47
14. Interest	0.47	1.28	0.89	0.92	0.93	0.88	1.11	1.31	1.42	1.48	1.42	1.37	1.22	1.21	1.16	1.15	1.11	1.13
15. Subsidies	0.91	0.77	0.53	0.92	0.88	0.78	0.88	0.89	1.08	1.07	0.95	0.85	0.88	0.88	0.93	1.28	1.35	1.45
16. Other current expenditure	0.22	0.58	1.00	1.00	1.15	1.06	1.06	1.08	1.28	1.30	1.55	1.44	1.31	1.88	1.93	2.33	3.22	2.58
17. Total current expenditure	7.84	12.39	20.58	22.48	24.76	25.87	26.45	27.44	28.67	29.51	30.74	31.27	31.90	33.64	36.30	42.31	43.23	43.34
18. Gross saving	1.03	0.27	0.81	1.00	-2.15	-2.78	-0.92	-1.25	-0.27	0.18	1.71	0.68	1.98	2.19	2.05	-4.87	-4.17	-2.49
19. Capital transfers received	0.00	0.05	0.30	0.16	0.63	0.75	1.07	0.88	1.09	0.97	1.92	0.53	0.31	0.62	0.50	0.66	0.77	1.05
20. Total revenue	8.87	12.71	21.68	23.64	23.24	23.84	26.60	27.07	29.50	30.66	34.37	32.48	34.18	36.46	38.85	38.11	39.83	41.90
21. Gross fixed capital formation	0.65	1.15	2.02	2.34	2.52	2.50	2.66	2.38	2.51	3.14	5.10	2.76	2.85	3.36	3.38	3.46	3.41	4.02
22. Other capital expenditure	1.08	3.17	0.38	0.56	1.19	0.61	0.57	0.46	0.46	0.38	0.67	0.55	0.22	0.35	0.44	0.91	0.64	0.60
23. Total expenditure	9.56	16.71	22.98	25.37	28.46	28.98	29.69	30.28	31.64	33.03	36.51	34.57	34.98	37.34	40.12	46.68	47.27	47.96
24. Tax burden	7.80	10.70	18.41	19.87	18.46	19.11	20.68	21.05	22.95	24.23	25.95	26.74	28.70	30.50	32.29	31.25	32.39	33.95
25. Net lending (+) or net borrowing (-)	-0.69	-4.00	-1.30	-1.73	-5.22	-5.14	-3.09	-3.21	-2.14	-2.37	-2.14	-2.09	-0.79	-0.89	-1.27	-8.57	-7.44	-6.06

Table 18B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Slovakia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	14.3	12.6	11.1	10.5	10.5	10.3	11.2	10.6	11.2	11.5	11.6	11.5	11.9	11.8	12.0	12.5	12.2	11.9
2. Current taxes on income and wealth	10.5	7.2	6.3	6.6	5.7	5.5	5.6	5.6	6.2	6.7	7.1	7.2	7.2	7.3	7.2	6.6	6.5	6.4
3. Social contributions	14.8	14.0	11.6	11.8	12.5	12.2	12.2	12.4	13.4	13.6	13.9	14.4	14.9	15.0	15.3	15.8	15.7	15.7
4. Of which actual social contributions	14.7	13.9	11.5	11.7	12.4	12.0	12.0	12.2	13.3	13.4	13.7	14.2	14.7	14.8	15.0	15.6	15.5	15.4
5. Other current revenue, including sales	5.3	6.2	4.8	5.4	6.5	5.8	6.8	7.0	7.3	7.1	8.1	6.4	6.1	5.9	6.4	6.8	7.0	6.7
6. Total current revenue	44.9	40.0	33.9	34.2	35.3	33.9	35.8	35.6	38.2	38.9	40.7	39.4	40.1	40.0	40.9	41.8	41.3	40.7
7. Government consumption expenditure	23.8	20.7	17.1	17.5	20.0	19.4	18.4	17.8	18.1	18.4	18.6	18.9	18.9	18.7	19.7	24.1	22.9	22.0
8. Collective consumption	19.5	12.0	9.4	9.3	10.8	10.3	10.0	9.3	9.2	9.6	9.8	10.1	10.2	9.9	10.4	13.8	12.5	11.5
9. Social transfers in kind	4.2	8.7	7.8	8.2	9.2	9.0	8.4	8.5	8.9	8.8	8.8	8.8	8.7	8.7	9.2	10.3	10.4	10.5
10. Compensation of employees	9.5	8.9	7.3	7.5	8.6	8.6	8.4	8.3	8.7	8.9	8.9	9.3	9.4	9.3	10.2	11.6	10.9	10.6
11. Intermediate consumption	7.9	6.1	5.2	4.9	6.1	6.0	5.9	5.8	5.8	5.8	5.9	5.6	5.7	5.6	5.6	7.8	7.5	6.9
12. Social transfers other than in kind	13.9	13.3	11.9	11.6	14.1	14.3	13.8	13.9	14.0	14.0	13.7	13.9	13.6	13.2	13.4	16.6	15.7	15.1
13. Social transfers in kind via market producers	0.2	2.4	4.4	4.6	5.1	5.1	4.8	4.8	4.9	5.0	5.0	5.2	5.0	5.0	5.2	5.9	5.6	5.5
14. Interest	2.4	4.0	1.4	1.3	1.5	1.3	1.6	1.8	1.9	1.9	1.8	1.7	1.4	1.3	1.2	1.3	1.2	1.1
15. Subsidies	4.6	2.4	0.8	1.3	1.4	1.1	1.2	1.2	1.5	1.4	1.2	1.1	1.0	1.0	1.0	1.4	1.4	1.4
16. Other current expenditure	1.1	1.8	1.6	1.5	1.8	1.6	1.5	1.5	1.7	1.7	1.9	1.8	1.6	2.1	2.1	2.6	3.4	2.6
17. Total current expenditure	39.7	39.1	32.6	32.8	38.6	37.9	37.1	37.3	38.5	38.7	38.5	38.6	37.7	37.6	38.7	47.2	45.8	43.2
18. Gross saving	5.2	0.9	1.3	1.5	-3.4	-4.1	-1.3	-1.7	-0.4	0.2	2.1	0.8	2.3	2.5	2.2	-5.4	-4.4	-2.5
19. Capital transfers received	0.0	0.2	0.5	0.2	1.0	1.1	1.5	1.2	1.5	1.3	2.4	0.7	0.4	0.7	0.5	0.7	0.8	1.0
20. Total revenue	44.9	40.1	34.3	34.5	36.3	35.0	37.3	36.8	39.6	40.2	43.1	40.1	40.4	40.7	41.4	42.5	42.2	41.8
21. Gross fixed capital formation	3.3	3.6	3.2	3.4	3.9	3.7	3.7	3.2	3.4	4.1	6.4	3.4	3.4	3.7	3.6	3.9	3.6	4.0
22. Other capital expenditure	5.4	10.0	0.6	0.8	1.9	0.9	0.8	0.6	0.6	0.5	0.8	0.7	0.3	0.4	0.5	1.0	0.7	0.6
23. Total expenditure	48.4	52.8	36.4	37.0	44.4	42.5	41.6	41.1	42.5	43.3	45.8	42.7	41.4	41.7	42.7	52.1	50.0	47.8
24. Tax burden	39.5	33.8	29.1	29.0	28.8	28.0	29.0	28.6	30.8	31.8	32.5	33.0	34.0	34.1	34.4	34.8	34.3	33.9
25. Net lending (+) or net borrowing (-)	-3.5	-12.6	-2.1	-2.5	-8.1	-7.5	-4.3	-4.4	-2.9	-3.1	-2.7	-2.6	-0.9	-1.0	-1.4	-9.6	-7.9	-6.0

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	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	6.4	12.7	10.8	2.2	-6.3	4.5	13.2	-2.2	7.2	4.8	5.5	0.6	8.1	5.3	6.6	-0.5	3.2	3.2
2. Current taxes on income and wealth	-0.6	-8.5	13.0	14.1	-19.1	1.9	6.4	4.2	11.5	10.6	11.4	2.5	4.8	6.7	3.9	-12.9	3.2	5.7
3. Social contributions	18.0	12.0	11.2	10.0	-0.5	3.5	4.8	4.4	9.9	3.8	6.6	5.2	8.0	6.7	6.5	-0.8	4.4	6.0
4. Of which actual social contributions	18.0	12.2	11.1	10.0	-0.6	3.0	4.7	4.8	9.8	3.8	6.5	5.2	8.0	6.8	6.4	-0.8	4.4	6.0
5. Other current revenue, including sales	-3.1	20.5	-5.8	21.4	13.2	-4.3	21.9	5.9	5.4	0.2	18.7	-19.7	-0.7	3.2	13.0	2.4	7.1	2.8
6. Total current revenue	7.5	9.0	8.6	9.8	-3.7	2.1	10.6	2.6	8.4	4.5	9.3	-1.5	6.0	5.8	7.0	-2.4	4.3	4.6
7. Government consumption expenditure	18.6	9.0	2.4	11.1	6.6	3.0	-0.4	-0.2	2.6	4.1	6.0	3.2	4.2	4.5	10.5	17.1	0.3	1.5
8. Collective consumption	-12.0	13.2	-7.3	8.3	8.0	2.2	1.2	-4.0	-0.2	6.8	7.1	5.0	4.7	3.4	10.0	26.5	-4.4	-2.6
9. Social transfers in kind	159.5	3.7	16.9	14.4	5.0	4.0	-2.2	4.4	5.6	1.3	4.9	1.2	3.7	5.7	11.1	6.5	6.5	6.5
10. Compensation of employees	11.6	4.1	4.0	11.5	7.3	5.3	2.3	2.3	6.3	4.2	5.1	5.8	5.1	5.5	14.8	7.9	-0.8	3.0
11. Intermediate consumption	23.8	21.3	-1.8	1.7	17.7	3.8	3.4	2.0	0.1	2.3	8.1	-4.3	7.0	2.6	5.1	34.2	1.3	-2.3
12. Social transfers other than in kind	11.7	5.2	8.8	6.5	13.3	7.8	0.7	4.3	1.9	2.2	2.8	2.9	1.7	3.4	6.3	18.1	-0.5	2.4
13. Social transfers in kind via market producers	986.6	6.8	13.3	14.9	4.0	6.0	-2.6	3.2	4.7	4.5	4.3	6.2	0.2	5.4	8.2	8.9	1.1	2.5
14. Interest	19.0	32.0	8.6	3.4	1.4	-5.3	25.2	18.6	8.1	4.2	-4.2	-3.0	-11.4	-0.8	-3.6	-1.6	-3.2	1.7
15. Subsidies	-9.0	3.1	1.1	74.1	-4.6	-10.8	12.2	1.6	21.0	-1.2	-11.0	-10.0	2.6	0.3	5.6	38.4	5.4	7.2
16. Other current expenditure 1)	0.0	0.8	0.1	-0.1	0.3	-0.2	-0.1	0.0	0.2	0.0	0.2	-0.2	-0.2	0.5	0.0	0.5	0.8	-0.8
17. Total current expenditure	18.1	12.0	6.6	9.3	10.1	4.5	2.2	3.7	4.5	2.9	4.2	1.7	2.0	5.4	7.9	16.6	2.2	0.3
18. Gross saving 1)	-4.0	-1.1	0.6	0.2	-4.8	-0.7	2.8	-0.4	1.3	0.6	1.9	-1.3	1.5	0.1	-0.3	-7.6	1.0	1.9
19. Capital transfers received	2009.3	11.3	72.0	-46.2	288.4	19.0	42.4	-17.5	24.1	-11.0	97.4	-72.4	-42.6	104.5	-20.2	33.3	15.9	36.3
20. Total revenue	7.9	9.0	9.2	9.0	-1.7	2.6	11.6	1.8	9.0	3.9	12.1	-5.5	5.2	6.6	6.6	-1.9	4.5	5.2
21. Gross fixed capital formation	60.7	9.1	-6.4	15.8	7.6	-0.8	6.8	-10.6	5.5	24.9	62.4	-45.9	3.4	17.6	0.6	2.3	-1.4	17.8
22. Other capital expenditure 1)	1.1	4.4	-0.1	0.2	1.0	-1.0	-0.1	-0.2	0.0	-0.1	0.3	-0.2	-0.4	0.1	0.1	0.5	-0.3	-0.1
23. Total expenditure	22.8	21.9	5.0	10.4	12.2	1.8	2.4	2.0	4.5	4.4	10.5	-5.3	1.2	6.8	7.4	16.3	1.3	1.4
24. Tax burden	8.9	7.2	11.6	8.0	-7.1	3.5	8.2	1.8	9.0	5.6	7.1	3.0	7.3	6.3	5.9	-3.2	3.7	4.8
25. Net lending (+) or net borrowing (-)	-6.3	-5.5	1.5	-0.5	-5.6	0.6	3.2	0.0	1.5	-0.2	0.4	0.1	1.6	-0.1	-0.4	-8.2	1.7	1.8

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	3.5	7.2	2.1	2.5	8.1	7.5	4.3	4.4	2.9	3.1	2.7	2.6	0.9	1.0	1.4	9.6	7.9	6.0
2. Interest payments (% of GDP)	2.4	4.0	1.4	1.3	1.5	1.3	1.6	1.8	1.9	1.9	1.8	1.7	1.4	1.3	1.2	1.3	1.2	1.1
3. Implicit interest rate 2)	:	8.6	5.0	4.8	4.8	3.8	4.0	4.2	3.7	3.6	3.5	3.3	2.9	2.8	2.6	2.5	1.9	1.8
4. Nominal GDP growth rate	16.3	8.5	12.1	8.6	-6.6	6.4	4.6	3.2	1.2	2.4	4.6	1.6	4.3	5.9	4.9	-4.5	5.3	6.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.5	7.2	2.1	2.5	8.1	7.5	4.3	4.4	2.9	3.1	2.7	2.6	0.9	1.0	1.4	9.6	7.9	6.0
6. Contribution of nominal GDP growth	:	-4.0	-3.4	-2.4	2.0	-2.2	-1.8	-1.3	-0.6	-1.3	-2.3	-0.8	-2.2	-2.9	-2.3	2.3	-3.2	-3.8
7. Stock-flow adjustment 3)	:	-2.6	0.3	-1.9	-2.4	-0.8	-0.1	5.3	0.7	-2.9	-1.9	-1.2	0.5	0.1	-0.4	3.1	-2.4	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.1	3.2	0.6	1.2	6.7	6.2	2.8	2.6	1.0	1.2	0.9	0.9	-0.5	-0.4	0.1	8.3	6.7	4.9
9. Snow-ball effect	:	0.0	-2.0	-1.1	3.5	-0.9	-0.2	0.4	1.3	0.6	-0.6	0.9	-0.7	-1.5	-1.1	3.5	-2.0	-2.7
10. Stock-flow adjustment 3)	:	-2.6	0.3	-1.9	-2.4	-0.8	-0.1	5.3	0.7	-2.9	-1.9	-1.2	0.5	0.1	-0.4	3.1	-2.4	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	0.7	-1.1	-1.7	7.8	4.6	2.5	8.3	2.9	-1.1	-1.6	0.5	-0.7	-1.8	-1.4	15.0	2.3	1.9
12. Level of gross debt (end of year)	21.6	51.1	30.3	28.6	36.4	40.9	43.4	51.7	54.6	53.5	51.9	52.4	51.7	49.9	48.5	63.4	65.7	67.6

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	13.4	18.3	23.6	24.1	23.4	24.2	27.2	28.1	29.3	29.6	29.7	31.1	31.6	33.1	33.7	32.7	34.5	35.6
2. Current taxes on income and wealth	16.6	27.9	31.8	32.6	28.1	28.9	31.2	31.2	32.9	33.8	34.8	35.6	37.2	37.4	38.4	37.0	38.3	39.4
3. Social contributions	14.1	16.0	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.9	27.9	27.3	27.9	28.5	27.3	29.3	30.1
4. Of which actual social contributions	13.9	16.0	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.9	27.9	27.3	27.9	28.5	27.7	29.5	30.4
5. Other current revenue, including sales	10.0	12.1	19.0	21.0	19.4	19.9	21.1	21.6	22.0	22.0	22.1	22.0	22.7	23.5	24.4	23.7	24.8	25.8
6. Total current revenue	54.1	74.3	96.0	100.2	93.2	96.0	103.6	106.4	110.1	111.7	113.5	116.7	118.8	121.8	125.0	120.7	126.9	130.8
7. Government consumption expenditure	21.6	26.9	38.8	41.9	43.7	44.6	46.3	48.4	50.1	50.7	51.5	51.5	51.6	53.4	55.3	59.8	61.1	61.9
8. Collective consumption	8.0	9.7	14.1	15.1	15.8	15.9	16.0	16.6	17.6	17.9	18.0	17.5	17.5	17.9	18.6	20.2	20.5	20.9
9. Social transfers in kind	13.6	17.2	24.8	26.8	27.9	28.7	30.2	31.9	32.6	32.8	33.5	34.0	34.1	35.5	36.7	39.6	40.6	41.0
10. Compensation of employees	14.5	17.4	23.4	24.9	25.8	26.4	27.4	28.6	29.1	29.2	29.1	28.8	28.1	28.8	29.7	31.5	32.1	32.6
11. Intermediate consumption	8.0	10.2	16.3	17.8	18.8	19.6	20.4	21.4	22.4	22.6	23.3	23.5	24.3	25.3	26.2	28.0	28.9	29.2
12. Social transfers other than in kind	21.0	21.3	27.1	28.4	31.2	32.7	33.9	36.1	38.4	40.3	41.6	42.2	42.6	43.0	43.8	47.4	47.4	48.4
13. Social transfers in kind via market producers	1.4	2.1	3.9	4.3	4.6	4.8	5.1	5.3	5.5	5.6	5.9	6.1	6.3	6.6	6.9	7.3	7.7	7.9
14. Interest	3.8	3.7	2.7	2.7	2.4	2.5	2.8	2.9	2.6	2.5	2.4	2.4	2.3	2.1	1.9	1.7	1.6	1.5
15. Subsidies	2.6	2.0	2.3	2.5	2.5	2.7	2.7	2.7	2.7	2.7	2.8	2.7	2.7	2.7	2.9	5.3	3.3	2.9
16. Other current expenditure	2.4	3.4	4.5	4.8	5.1	5.3	5.6	5.7	6.1	6.2	5.9	5.8	5.5	5.9	6.2	6.5	6.8	6.5
17. Total current expenditure	53.7	60.1	80.1	85.4	90.4	93.9	97.9	102.6	106.9	109.1	110.9	111.5	111.8	114.5	117.5	127.6	127.7	128.9
18. Gross saving	0.5	14.2	15.9	14.8	2.8	2.0	5.7	3.8	3.2	2.6	2.6	5.2	7.0	7.3	7.5	-6.9	-0.8	2.0
19. Capital transfers received	0.2	0.5	0.6	0.9	0.6	0.7	0.7	0.7	0.8	0.7	0.8	0.7	1.1	0.8	0.9	0.8	0.9	1.0
20. Total revenue	54.3	74.8	96.7	101.1	93.8	96.7	104.2	107.1	110.9	112.3	114.3	117.4	119.9	122.7	125.9	121.5	127.8	131.9
21. Gross fixed capital formation	3.7	4.8	6.5	7.0	7.1	6.8	7.5	8.1	8.5	8.7	7.9	9.0	9.2	9.9	10.3	11.3	11.4	11.2
22. Other capital expenditure	2.8	0.5	0.5	0.6	0.8	0.7	0.9	0.8	0.7	0.7	0.6	0.6	0.4	0.3	0.4	0.5	0.5	0.5
23. Total expenditure	60.2	65.4	87.1	93.0	98.3	101.4	106.2	111.5	116.1	118.5	119.4	121.0	121.4	124.7	128.2	139.3	139.6	140.6
24. Tax burden	44.2	62.7	77.7	80.0	74.3	76.6	83.0	85.5	89.0	90.3	92.3	95.4	97.3	99.3	101.8	98.5	103.5	106.6
25. Net lending (+) or net borrowing (-)	-5.8	9.4	9.6	8.1	-4.5	-4.8	-2.0	-4.3	-5.2	-6.2	-5.1	-3.7	-1.5	-2.0	-2.3	-17.9	-11.8	-8.7

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	13.6	13.4	12.6	12.4	12.9	12.9	13.7	14.0	14.3	14.3	14.0	14.3	14.0	14.2	14.0	14.0	14.1	14.0
2. Current taxes on income and wealth	16.8	20.4	17.0	16.8	15.4	15.4	15.8	15.5	16.1	16.3	16.5	16.4	16.5	16.0	15.9	15.8	15.7	15.5
3. Social contributions	14.3	11.7	11.6	11.6	12.3	12.2	12.1	12.7	12.7	12.7	12.7	12.8	12.1	11.9	11.9	11.7	12.0	11.8
4. Of which actual social contributions	14.1	11.7	11.6	11.6	12.3	12.2	12.1	12.7	12.7	12.7	12.7	12.8	12.1	11.9	11.9	11.8	12.1	11.9
5. Other current revenue, including sales	10.2	8.9	10.2	10.8	10.7	10.6	10.7	10.7	10.7	10.7	10.4	10.1	10.1	10.0	10.1	10.1	10.1	10.1
6. Total current revenue	54.9	54.4	51.3	51.6	51.3	51.0	52.3	52.9	53.9	54.0	53.7	53.6	52.6	52.1	52.0	51.6	51.9	51.5
7. Government consumption expenditure	21.9	19.7	20.8	21.6	24.1	23.7	23.4	24.1	24.5	24.5	24.4	23.7	22.8	22.9	23.0	25.6	25.0	24.4
8. Collective consumption	8.1	7.1	7.5	7.8	8.7	8.4	8.1	8.3	8.6	8.6	8.5	8.0	7.7	7.7	7.7	8.6	8.4	8.2
9. Social transfers in kind	13.8	12.6	13.2	13.8	15.4	15.2	15.3	15.8	15.9	15.9	15.9	15.6	15.1	15.2	15.3	16.9	16.6	16.1
10. Compensation of employees	14.8	12.7	12.5	12.8	14.2	14.0	13.9	14.2	14.3	14.1	13.8	13.2	12.4	12.3	12.3	13.5	13.1	12.8
11. Intermediate consumption	8.1	7.5	8.7	9.2	10.3	10.4	10.3	10.7	11.0	10.9	11.0	10.8	10.8	10.8	10.9	12.0	11.8	11.5
12. Social transfers other than in kind	21.3	15.6	14.5	14.6	17.2	17.4	17.1	17.9	18.8	19.5	19.7	19.4	18.9	18.4	18.2	20.3	19.4	19.0
13. Social transfers in kind via market producers	1.4	1.6	2.1	2.2	2.5	2.5	2.6	2.6	2.7	2.7	2.8	2.8	2.8	2.8	2.9	3.1	3.1	3.1
14. Interest	3.8	2.7	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.0	0.9	0.8	0.7	0.7	0.6
15. Subsidies	2.7	1.5	1.2	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.2	1.2	2.2	1.3	1.1
16. Other current expenditure	2.4	2.5	2.4	2.5	2.8	2.8	2.9	2.8	3.0	3.0	2.8	2.7	2.4	2.5	2.6	2.8	2.8	2.6
17. Total current expenditure	54.5	44.1	42.8	44.0	49.7	49.9	49.4	51.0	52.3	52.7	52.5	51.2	49.5	49.0	48.9	54.6	52.2	50.7
18. Gross saving	0.5	10.4	8.5	7.6	1.5	1.1	2.9	1.9	1.6	1.2	1.2	2.4	3.1	3.1	3.1	-3.0	-0.3	0.8
19. Capital transfers received	0.2	0.4	0.3	0.5	0.3	0.4	0.3	0.3	0.4	0.3	0.4	0.3	0.5	0.3	0.4	0.3	0.4	0.4
20. Total revenue	55.1	54.8	51.7	52.1	51.6	51.4	52.6	53.3	54.3	54.3	54.1	53.9	53.1	52.5	52.3	52.0	52.2	51.9
21. Gross fixed capital formation	3.7	3.5	3.5	3.6	3.9	3.6	3.8	4.0	4.2	4.2	3.7	4.1	4.1	4.2	4.3	4.8	4.7	4.4
22. Other capital expenditure	2.9	0.4	0.2	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.1	0.2	0.2	0.2	0.2
23. Total expenditure	61.1	47.9	46.6	47.9	54.1	53.9	53.7	55.4	56.8	57.3	56.5	55.6	53.7	53.4	53.3	59.6	57.1	55.3
24. Tax burden	44.9	45.9	41.5	41.2	40.9	40.7	41.9	42.5	43.5	43.6	43.7	43.9	43.1	42.5	42.3	42.1	42.3	41.9
25. Net lending (+) or net borrowing (-)	-5.9	6.9	5.1	4.2	-2.5	-2.5	-1.0	-2.2	-2.5	-3.0	-2.4	-1.7	-0.7	-0.9	-1.0	-7.6	-4.8	-3.4

Table 19C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Finland****(EURO-FIM; annual percentage changes unless otherwise stated)**

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	4.4	3.8	3.4	1.8	-2.8	3.6	12.2	3.5	4.2	0.9	0.4	4.8	1.5	4.8	2.0	-3.2	5.5	3.3
2. Current taxes on income and wealth	13.2	23.1	9.7	2.5	-13.8	2.9	8.0	-0.1	5.6	2.6	3.0	2.2	4.5	0.4	2.7	-3.5	3.5	2.8
3. Social contributions	-0.4	1.0	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.3	2.3	2.3	-4.4	7.4	2.8
4. Of which actual social contributions	-0.4	1.2	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.3	2.3	2.3	-3.1	6.7	2.8
5. Other current revenue, including sales	2.9	17.9	12.0	10.5	-7.5	2.5	6.1	2.2	1.7	0.4	0.1	-0.1	3.1	3.3	3.9	-2.8	4.6	3.9
6. Total current revenue	5.6	11.9	7.6	4.3	-7.0	3.0	7.9	2.8	3.4	1.4	1.6	2.8	1.8	2.6	2.6	-3.5	5.1	3.1
7. Government consumption expenditure	4.8	4.7	5.4	7.8	4.4	1.9	3.8	4.7	3.5	1.1	1.7	-0.1	0.2	3.5	3.6	8.2	2.1	1.3
8. Collective consumption	5.2	2.6	5.7	7.2	4.9	0.4	0.8	3.7	6.0	1.7	0.7	-3.0	0.2	2.5	3.9	8.5	1.3	2.0
9. Social transfers in kind	4.6	6.0	5.2	8.2	4.2	2.7	5.5	5.3	2.2	0.8	2.2	1.5	0.2	4.0	3.5	8.0	2.5	1.0
10. Compensation of employees	5.2	4.5	4.1	6.3	3.4	2.5	3.8	4.1	2.0	0.2	-0.3	-1.2	-2.4	2.7	2.9	6.1	1.9	1.7
11. Intermediate consumption	5.3	5.9	7.9	9.2	5.6	4.3	4.2	5.1	4.7	0.9	2.7	1.1	3.5	4.0	3.6	6.8	3.0	1.1
12. Social transfers other than in kind	0.6	-1.4	2.3	5.0	9.9	4.6	3.7	6.5	6.6	4.7	3.2	1.6	0.9	0.9	1.7	8.2	0.0	2.1
13. Social transfers in kind via market producers	15.7	8.3	5.8	11.7	6.2	3.8	6.0	4.2	4.2	2.4	5.0	4.1	3.0	5.0	4.0	5.5	5.0	2.9
14. Interest	9.7	0.5	2.7	2.4	-11.0	3.4	10.1	4.2	-9.2	-2.2	-3.9	-3.1	-4.5	-7.9	-7.1	-13.5	-4.7	-7.1
15. Subsidies	-25.0	2.4	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	-0.3	5.3	-5.6	1.1	1.5	4.5	83.2	-37.4	-11.9
16. Other current expenditure 1)	0.1	-0.1	-0.1	0.1	0.3	0.0	0.0	0.0	0.2	0.0	-0.2	-0.1	-0.2	0.1	0.1	0.2	0.0	-0.2
17. Total current expenditure	2.6	2.3	4.1	6.6	5.8	3.9	4.2	4.8	4.2	2.0	1.7	0.5	0.3	2.4	2.6	8.6	0.1	1.0
18. Gross saving 1)	1.6	4.4	1.4	-0.9	-6.1	-0.5	1.8	-1.0	-0.4	-0.3	0.0	1.2	0.7	0.0	0.0	-6.1	2.6	1.1
19. Capital transfers received	48.9	15.2	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-22.6	20.9	-13.2	59.1	-24.9	8.9	-8.9	14.6	12.3
20. Total revenue	5.7	11.9	7.4	4.6	-7.2	3.0	7.8	2.8	3.6	1.2	1.7	2.7	2.2	2.3	2.7	-3.5	5.2	3.2
21. Gross fixed capital formation	12.0	-3.7	12.8	6.9	2.3	-4.6	10.2	8.1	5.0	2.0	-8.8	14.0	2.2	7.0	4.6	9.2	1.4	-1.6
22. Other capital expenditure 1)	-1.3	-0.4	0.0	0.1	0.1	-0.1	0.1	-0.1	0.0	0.0	-0.1	0.0	-0.1	0.0	0.0	0.0	0.0	0.0
23. Total expenditure	0.9	1.1	4.8	6.8	5.7	3.2	4.8	4.9	4.2	2.1	0.8	1.4	0.3	2.7	2.9	8.7	0.2	0.7
24. Tax burden	6.2	10.9	6.4	3.1	-7.2	3.0	8.4	3.0	4.0	1.5	2.2	3.4	2.0	2.1	2.5	-3.3	5.1	3.0
25. Net lending (+) or net borrowing (-)	2.7	5.2	1.1	-0.9	-6.7	0.0	1.5	-1.1	-0.4	-0.5	0.6	0.7	1.0	-0.2	-0.1	-6.7	2.8	1.4

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	5.9	-5.0	-5.1	-4.2	2.5	2.5	1.0	2.2	2.5	3.0	2.4	1.7	0.7	0.9	1.0	7.6	4.8	3.4
2. Interest payments (% of GDP)	3.8	2.6	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.0	0.9	0.8	0.7	0.7	0.6
3. Implicit interest rate 2)	7.4	6.4	4.0	4.3	3.8	3.3	3.1	3.0	2.4	2.2	2.0	1.8	1.6	1.5	1.4	1.2	1.0	0.8
4. Nominal GDP growth rate	8.6	6.0	8.2	3.8	-6.4	3.5	5.2	1.5	1.6	1.3	2.2	2.9	3.9	3.4	2.9	-2.8	4.6	3.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.9	-5.0	-5.1	-4.2	2.5	2.5	1.0	2.2	2.5	3.0	2.4	1.7	0.7	0.9	1.0	7.6	4.8	3.4
6. Contribution of nominal GDP growth	-4.4	-2.4	-2.9	-1.3	2.2	-1.4	-2.3	-0.7	-0.9	-0.7	-1.3	-1.8	-2.4	-2.0	-1.7	1.7	-3.1	-2.7
7. Stock-flow adjustment 3)	-2.5	5.8	3.8	4.1	4.2	4.3	2.7	3.9	0.9	1.3	2.7	-0.4	-0.2	-0.5	0.4	1.2	0.3	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-7.5	-6.5	-5.6	1.2	1.2	-0.4	0.7	1.3	1.8	1.3	0.6	-0.4	0.0	0.2	6.9	4.2	2.9
9. Snow-ball effect	-0.6	0.2	-1.5	0.1	3.6	-0.1	-0.9	0.7	0.4	0.5	-0.1	-0.7	-1.4	-1.1	-0.9	2.4	-2.4	-2.1
10. Stock-flow adjustment 3)	-2.5	5.8	3.8	4.1	4.2	4.3	2.7	3.9	0.9	1.3	2.7	-0.4	-0.2	-0.5	0.4	1.2	0.3	0.0
(% of GDP)																		
11. Change in gross debt 5)	-1.0	-1.5	-4.2	-1.3	9.0	5.4	1.4	5.4	2.6	3.6	3.8	-0.5	-1.9	-1.6	-0.4	10.5	2.0	0.7
12. Level of gross debt (end of year)	55.2	40.9	33.9	32.6	41.5	46.9	48.3	53.6	56.2	59.8	63.6	63.2	61.3	59.6	59.3	69.8	71.8	72.5

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 20A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****EA-19****(Mrd EUR)**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	695	903	1202	1185	1136	1184	1232	1268	1289	1333	1370	1402	1454	1508	1564	1418	1513	1594
2. Current taxes on income and wealth	646	874	1169	1186	1066	1092	1147	1208	1247	1270	1318	1358	1431	1501	1545	1428	1488	1548
3. Social contributions	953	1071	1364	1417	1414	1440	1483	1510	1536	1569	1604	1652	1708	1758	1797	1738	1801	1859
4. Of which actual social contributions	873	992	1264	1313	1306	1329	1370	1396	1420	1452	1487	1533	1588	1636	1672	1613	1675	1729
5. Other current revenue, including sales	292	317	438	468	477	492	514	519	532	537	534	538	543	561	581	569	579	588
6. Total current revenue	2585	3166	4173	4256	4093	4208	4376	4505	4604	4711	4826	4950	5136	5328	5486	5153	5380	5589
7. Government consumption expenditure	1148	1359	1842	1938	2022	2055	2072	2083	2112	2148	2187	2240	2301	2369	2454	2598	2684	2734
8. Collective consumption	474	550	711	749	780	787	794	799	807	814	820	835	857	882	911	972	1002	1017
9. Social transfers in kind	674	808	1131	1188	1242	1267	1278	1284	1305	1334	1367	1406	1445	1487	1542	1627	1682	1717
10. Compensation of employees	613	717	934	977	1013	1024	1028	1024	1036	1050	1064	1085	1111	1143	1178	1219	1251	1270
11. Intermediate consumption	266	319	461	486	513	525	532	536	542	552	565	580	597	615	636	704	722	730
12. Social transfers other than in kind	938	1087	1418	1482	1582	1620	1640	1681	1721	1755	1792	1830	1871	1918	1994	2233	2200	2229
13. Social transfers in kind via market producers	275	332	465	490	519	533	542	550	566	584	601	626	645	664	693	720	754	779
14. Interest	303	268	270	284	263	265	295	299	276	265	244	229	218	212	194	178	169	161
15. Subsidies	95	99	110	114	133	137	134	133	138	152	161	162	162	173	183	315	240	197
16. Other current expenditure	123	157	210	226	229	236	239	245	261	256	256	263	256	282	290	327	340	333
17. Total current expenditure	2613	2979	3868	4060	4252	4340	4409	4469	4539	4613	4683	4775	4861	5007	5168	5696	5676	5699
18. Gross saving	-28	187	305	196	-158	-132	-33	36	65	97	144	175	275	321	319	-543	-295	-110
19. Capital transfers received	33	35	47	42	53	44	51	48	57	52	61	55	49	57	55	60	60	59
20. Total revenue	2618	3201	4220	4298	4146	4252	4427	4553	4661	4763	4888	5005	5185	5385	5542	5213	5440	5648
21. Gross fixed capital formation	188	220	309	325	343	329	310	290	285	279	289	284	296	313	334	352	374	386
22. Other capital expenditure	238	91	103	120	130	181	122	159	136	120	124	105	133	118	115	147	152	144
23. Total expenditure	3039	3290	4280	4506	4724	4850	4842	4917	4960	5013	5095	5164	5289	5439	5616	6195	6201	6229
24. Tax burden	2238	2796	3669	3717	3549	3640	3789	3905	3995	4095	4225	4347	4527	4700	4839	4514	4731	4928
25. Net lending (+) or net borrowing (-)	-421	-89	-60	-207	-578	-598	-414	-365	-299	-250.00	-208	-159	-104	-54	-74	-982	-761	-581

Table 20B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****EA-19****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	12.1	12.9	12.8	12.3	12.2	12.4	12.6	12.9	13.0	13.1	13.0	13.0	13.0	13.0	13.1	12.6	12.8	12.9
2. Current taxes on income and wealth	11.2	12.4	12.5	12.3	11.5	11.5	11.7	12.3	12.5	12.5	12.5	12.6	12.8	13.0	12.9	12.7	12.6	12.5
3. Social contributions	16.6	15.3	14.5	14.7	15.2	15.1	15.1	15.3	15.5	15.4	15.2	15.3	15.2	15.2	15.1	15.5	15.2	15.1
4. Of which actual social contributions	15.2	14.1	13.5	13.6	14.1	13.9	14.0	14.2	14.3	14.3	14.1	14.2	14.2	14.1	14.0	14.4	14.2	14.0
5. Other current revenue, including sales	5.1	4.5	4.7	4.9	5.1	5.2	5.2	5.3	5.4	5.3	5.1	5.0	4.8	4.8	4.9	5.1	4.9	4.8
6. Total current revenue	45.0	45.1	44.4	44.2	44.1	44.1	44.7	45.8	46.3	46.3	45.9	45.8	45.8	46.0	46.0	45.9	45.5	45.3
7. Government consumption expenditure	20.0	19.3	19.6	20.1	21.8	21.6	21.1	21.2	21.3	21.1	20.8	20.7	20.5	20.4	20.6	23.2	22.7	22.2
8. Collective consumption	8.3	7.8	7.6	7.8	8.4	8.3	8.1	8.1	8.1	8.0	7.8	7.7	7.6	7.6	7.6	8.7	8.5	8.2
9. Social transfers in kind	11.7	11.5	12.0	12.3	13.4	13.3	13.0	13.1	13.1	13.1	13.0	13.0	12.9	12.8	12.9	14.5	14.2	13.9
10. Compensation of employees	10.7	10.2	9.9	10.1	10.9	10.7	10.5	10.4	10.4	10.3	10.1	10.0	9.9	9.9	9.9	10.9	10.6	10.3
11. Intermediate consumption	4.6	4.5	4.9	5.1	5.5	5.5	5.4	5.5	5.5	5.4	5.4	5.4	5.3	5.3	5.3	6.3	6.1	5.9
12. Social transfers other than in kind	16.3	15.5	15.1	15.4	17.1	17.0	16.7	17.1	17.3	17.3	17.0	16.9	16.7	16.6	16.7	19.9	18.6	18.1
13. Social transfers in kind via market producers	4.8	4.7	5.0	5.1	5.6	5.6	5.5	5.6	5.7	5.7	5.7	5.8	5.8	5.7	5.8	6.4	6.4	6.3
14. Interest	5.3	3.8	2.9	3.0	2.8	2.8	3.0	3.0	2.8	2.6	2.3	2.1	1.9	1.8	1.6	1.6	1.4	1.3
15. Subsidies	1.7	1.4	1.2	1.2	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4	1.5	1.5	2.8	2.0	1.6
16. Other current expenditure	2.1	2.2	2.2	2.3	2.5	2.5	2.4	2.5	2.6	2.5	2.4	2.4	2.3	2.4	2.4	2.9	2.9	2.7
17. Total current expenditure	45.5	42.4	41.2	42.2	45.8	45.5	45.0	45.4	45.7	45.4	44.5	44.2	43.3	43.2	43.3	50.8	48.0	46.2
18. Gross saving	-0.5	2.7	3.2	2.0	-1.7	-1.4	-0.3	0.4	0.7	1.0	1.4	1.6	2.5	2.8	2.7	-4.8	-2.5	-0.9
19. Capital transfers received	0.6	0.5	0.5	0.4	0.6	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.4	0.5	0.5	0.5	0.5	0.5
20. Total revenue	45.6	45.6	44.9	44.7	44.7	44.6	45.2	46.3	46.9	46.8	46.5	46.3	46.2	46.5	46.4	46.5	46.0	45.8
21. Gross fixed capital formation	3.3	3.1	3.3	3.4	3.7	3.5	3.2	2.9	2.9	2.7	2.7	2.6	2.6	2.7	2.8	3.1	3.2	3.1
22. Other capital expenditure	4.1	1.3	1.1	1.3	1.4	1.9	1.2	1.6	1.4	1.2	1.2	1.0	1.2	1.0	1.0	1.3	1.3	1.2
23. Total expenditure	52.9	46.8	45.6	46.8	50.9	50.9	49.4	50.0	49.9	49.3	48.4	47.7	47.2	46.9	47.1	55.2	52.4	50.5
24. Tax burden	39.0	39.8	39.1	38.6	38.3	38.2	38.7	39.7	40.2	40.3	40.2	40.2	40.4	40.6	40.5	40.2	40.0	40.0
25. Net lending (+) or net borrowing (-)	-7.3	-1.3	-0.6	-2.2	-6.2	-6.3	-4.2	-3.7	-3.0	-2.5	-2.0	-1.5	-0.9	-0.5	-0.6	-8.8	-6.4	-4.7

Table 20C

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

EA-19

(EUR; annual percentage changes unless otherwise stated)

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	5.3	3.5	4.9	-1.4	-4.1	4.3	4.0	2.9	1.7	3.4	2.8	2.3	3.7	3.7	3.7	-9.3	6.7	5.4
2. Current taxes on income and wealth	6.9	5.7	8.7	1.4	-10.1	2.4	5.0	5.3	3.2	1.9	3.7	3.1	5.4	4.9	3.0	-7.6	4.2	4.0
3. Social contributions	5.0	3.0	4.2	3.9	-0.2	1.8	3.0	1.8	1.7	2.2	2.2	3.0	3.4	2.9	2.2	-3.3	3.6	3.2
4. Of which actual social contributions	6.3	3.2	4.2	3.9	-0.5	1.8	3.1	1.9	1.7	2.3	2.4	3.1	3.6	3.1	2.2	-3.5	3.8	3.3
5. Other current revenue, including sales	3.3	4.3	6.3	6.9	1.8	3.2	4.4	1.1	2.5	1.0	-0.6	0.7	0.8	3.4	3.5	-2.0	1.7	1.7
6. Total current revenue	5.4	4.0	5.9	2.0	-3.8	2.8	4.0	2.9	2.2	2.3	2.5	2.6	3.7	3.7	3.0	-6.1	4.4	3.9
7. Government consumption expenditure	4.7	4.5	4.0	5.2	4.4	1.6	0.8	0.5	1.4	1.7	1.8	2.4	2.7	2.9	3.6	5.9	3.3	1.9
8. Collective consumption	4.3	4.4	3.2	5.4	4.1	0.9	0.9	0.7	1.0	0.8	0.8	1.8	2.6	2.9	3.4	6.6	3.1	1.5
9. Social transfers in kind	4.9	4.5	4.6	5.1	4.6	2.0	0.8	0.4	1.7	2.2	2.5	2.8	2.8	3.0	3.7	5.4	3.4	2.1
10. Compensation of employees	5.1	3.7	3.3	4.6	3.7	1.1	0.4	-0.3	1.2	1.3	1.3	2.0	2.4	2.9	3.1	3.4	2.6	1.6
11. Intermediate consumption	5.1	4.9	6.0	5.6	5.4	2.5	1.2	0.8	1.1	1.8	2.4	2.7	2.8	3.0	3.5	10.7	2.6	1.0
12. Social transfers other than in kind	5.6	2.0	3.2	4.5	6.8	2.4	1.2	2.5	2.4	2.0	2.1	2.1	2.2	2.5	3.9	12.0	-1.5	1.3
13. Social transfers in kind via market producers	4.3	6.0	4.3	5.4	5.8	2.8	1.6	1.5	2.9	3.2	2.9	4.2	3.1	2.9	4.2	4.0	4.7	3.3
14. Interest	5.7	1.7	7.2	5.0	-7.5	0.8	11.3	1.4	-7.8	-4.0	-7.8	-6.2	-4.7	-2.6	-8.4	-8.3	-5.4	-4.4
15. Subsidies	0.4	1.0	5.6	4.5	16.6	2.3	-1.8	-0.5	3.2	10.5	5.8	0.6	0.2	6.6	5.6	72.3	-23.8	-17.9
16. Other current expenditure 1)	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	-0.1	-0.1	0.0	-0.1	0.1	0.0	0.5	0.0	-0.2
17. Total current expenditure	5.1	3.3	4.1	4.9	4.7	2.1	1.6	1.4	1.6	1.6	1.5	2.0	1.8	3.0	3.2	10.2	-0.4	0.4
18. Gross saving 1)	0.1	0.2	0.7	-1.2	-3.7	0.3	1.0	0.7	0.3	0.3	0.4	0.3	0.8	0.3	-0.1	-7.5	2.3	1.6
19. Capital transfers received	-6.6	-3.5	3.2	-10.3	26.9	-17.5	16.7	-6.8	18.3	-8.3	18.0	-10.8	-9.9	15.4	-2.8	9.5	-1.6	-0.1
20. Total revenue	5.2	3.9	5.8	1.9	-3.5	2.6	4.1	2.8	2.4	2.2	2.6	2.4	3.6	3.9	2.9	-5.9	4.3	3.8
21. Gross fixed capital formation	2.3	4.2	6.4	5.4	5.2	-3.9	-5.7	-6.7	-1.8	-2.0	3.5	-1.8	4.3	6.0	6.4	5.5	6.2	3.3
22. Other capital expenditure 1)	-2.9	0.0	-0.2	0.2	0.2	0.5	-0.6	0.4	-0.2	-0.2	0.0	-0.2	0.2	-0.2	-0.1	0.4	0.0	-0.1
23. Total expenditure	-0.8	3.4	3.8	5.3	4.9	2.7	-0.2	1.6	0.9	1.1	1.6	1.3	2.4	2.8	3.3	10.3	0.1	0.5
24. Tax burden	6.0	4.1	5.9	1.3	-4.5	2.6	4.1	3.1	2.3	2.5	3.2	2.9	4.1	3.8	3.0	-6.7	4.8	4.2
25. Net lending (+) or net borrowing (-)	3.0	0.2	0.9	-1.5	-4.1	0.0	2.0	0.5	0.7	0.6	0.5	0.5	0.5	0.5	-0.2	-8.1	2.3	1.7

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1. Net borrowing (% of GDP) 1)	7.3	2.0	0.6	2.2	6.2	6.3	4.2	3.7	3.0	2.5	2.0	1.5	0.9	0.5	0.6	8.8	6.4	4.7	
2. Interest payments (% of GDP)	5.3	3.7	2.9	3.0	2.8	2.8	3.0	3.0	2.8	2.6	2.3	2.1	1.9	1.8	1.6	1.6	1.4	1.3	
3. Implicit interest rate 2)	:	5.6	4.4	4.6	3.9	3.6	3.6	3.5	3.0	2.8	2.5	2.3	2.2	2.1	1.9	1.7	1.5	1.3	
4. Nominal GDP growth rate	4.7	4.7	5.6	2.5	-3.6	2.8	2.8	0.4	1.0	2.4	3.5	2.8	3.7	3.3	3.0	-6.0	5.4	4.3	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.3	2.0	0.6	2.2	6.2	6.3	4.2	3.7	3.0	2.5	2.0	1.5	0.9	0.5	0.6	8.8	6.4	4.7	
6. Contribution of nominal GDP growth	:	-3.1	-3.6	-1.6	2.6	-2.2	-2.3	-0.3	-0.9	-2.2	-3.2	-2.5	-3.3	-2.9	-2.6	5.5	-5.2	-4.2	
7. Stock-flow adjustment 3)	:	0.1	0.6	3.1	1.7	1.7	0.5	0.9	0.2	0.0	-0.9	0.2	-0.1	0.4	0.1	1.5	-0.6	-0.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-1.8	-2.2	-0.8	3.4	3.5	1.2	0.7	0.2	-0.1	-0.3	-0.6	-1.0	-1.4	-1.0	7.2	5.0	3.4	
9. Snow-ball effect	:	0.6	-0.7	1.4	5.4	0.6	0.7	2.7	1.9	0.4	-0.9	-0.4	-1.4	-1.0	-0.9	7.1	-3.8	-2.9	
10. Stock-flow adjustment 3)	:	0.1	0.6	3.1	1.7	1.7	0.5	0.9	0.2	0.0	-0.9	0.2	-0.1	0.4	0.1	1.5	-0.6	-0.2	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.0	-2.4	3.7	10.6	5.8	2.4	4.3	2.2	0.2	-2.1	-0.9	-2.5	-2.0	-1.8	15.8	0.6	0.3	
12. Level of gross debt (end of year)	71.4	68.0	65.9	69.6	80.2	86.0	88.4	92.7	94.9	95.2	93.1	92.2	89.7	87.7	85.9	101.7	102.3	102.6	

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	0.11	3.78	10.14	12.19	10.42	10.56	11.04	12.21	12.69	12.42	13.87	14.62	15.39	16.49	18.48	18.24	18.80	19.89
2. Current taxes on income and wealth	0.08	1.86	4.59	4.25	3.83	3.62	3.71	3.84	4.19	4.53	4.80	5.28	5.84	6.35	6.61	6.36	6.37	6.81
3. Social contributions	0.09	2.97	4.89	5.39	5.27	4.97	5.42	5.60	6.12	6.58	6.97	7.37	8.46	9.51	10.61	10.59	11.32	12.06
4. Of which actual social contributions	0.08	2.97	4.89	5.39	5.27	4.97	5.42	5.60	6.12	6.58	6.97	7.37	8.46	9.51	10.61	10.59	11.32	12.06
5. Other current revenue, including sales	0.06	2.68	4.11	5.57	5.40	4.53	4.59	5.04	5.82	6.06	5.37	5.55	6.12	9.00	9.30	9.51	10.05	10.41
6. Total current revenue	0.33	11.29	23.73	27.39	24.92	23.68	24.76	26.69	28.82	29.58	31.00	32.82	35.80	41.35	44.99	44.70	46.54	49.16
7. Government consumption expenditure	0.19	5.56	10.60	12.49	12.25	12.36	12.86	13.05	14.05	14.16	14.41	14.86	16.00	18.05	20.11	22.07	23.23	23.88
8. Collective consumption	0.09	3.10	5.85	6.33	6.31	6.23	6.39	6.54	7.21	6.95	7.23	7.47	8.23	9.15	10.13	11.22	12.15	12.65
9. Social transfers in kind	0.10	2.46	4.75	6.16	5.94	6.13	6.47	6.51	6.84	7.21	7.18	7.40	7.77	8.90	9.98	10.85	11.08	11.23
10. Compensation of employees	0.09	2.83	5.37	6.41	6.84	6.77	6.98	7.10	7.78	7.96	8.35	8.49	9.38	10.42	12.36	13.76	14.76	15.26
11. Intermediate consumption	0.06	2.26	4.54	5.01	4.25	4.24	4.41	4.41	4.67	4.59	4.66	4.55	4.93	5.30	5.48	5.72	5.79	5.96
12. Social transfers other than in kind	0.09	3.39	5.76	7.01	8.27	8.86	8.92	9.08	9.74	10.23	10.61	11.01	11.37	12.01	12.73	14.05	14.88	15.62
13. Social transfers in kind via market producers	0.01	0.12	0.76	1.11	1.15	1.22	1.47	1.53	1.62	1.88	1.76	2.06	2.33	2.29	2.61	2.76	2.81	2.83
14. Interest	0.12	1.14	0.71	0.61	0.53	0.52	0.58	0.65	0.60	0.72	0.82	0.84	0.83	0.73	0.67	0.66	0.81	0.88
15. Subsidies	0.01	0.28	0.50	0.80	0.81	0.85	0.73	0.73	1.07	1.12	1.62	1.33	1.15	2.37	2.91	3.94	3.83	2.93
16. Other current expenditure	0.01	0.25	1.17	1.92	3.11	0.92	1.25	1.48	1.80	2.19	1.84	1.15	2.27	2.57	1.23	1.74	1.96	2.09
17. Total current expenditure	0.40	10.26	18.80	22.87	24.96	23.37	24.34	24.98	27.27	28.70	29.67	29.43	32.26	35.68	37.99	42.64	44.85	45.58
18. Gross saving	-0.06	1.03	4.93	4.52	-0.04	0.31	0.42	1.71	1.55	0.87	1.33	3.39	3.54	5.67	7.00	2.06	1.69	3.59
19. Capital transfers received	0.00	0.03	0.90	0.77	0.86	1.04	0.98	1.36	1.81	2.19	3.54	0.53	1.09	0.93	0.76	0.80	1.00	1.06
20. Total revenue	0.33	11.32	24.63	28.17	25.78	24.72	25.74	28.05	30.63	31.77	34.54	33.35	36.89	42.28	45.75	45.49	47.54	50.22
21. Gross fixed capital formation	0.01	1.09	3.32	4.06	3.62	3.44	2.76	2.81	3.39	4.43	5.89	2.54	2.35	3.37	4.03	4.87	4.99	5.03
22. Other capital expenditure	0.00	0.12	1.81	0.09	0.17	0.25	0.23	0.52	0.38	3.20	0.54	1.30	1.14	1.06	1.43	1.42	1.36	1.35
23. Total expenditure	0.41	11.47	23.93	27.01	28.74	27.05	27.34	28.31	31.03	36.33	36.10	33.27	35.75	40.12	43.45	48.93	51.20	51.96
24. Tax burden	0.27	8.64	20.05	22.36	19.85	19.43	20.49	21.96	23.34	23.87	26.00	27.71	30.14	32.88	36.23	35.71	37.04	39.33
25. Net lending (+) or net borrowing (-)	-0.07	-0.15	0.70	1.15	-2.96	-2.33	-1.60	-0.26	-0.40	-4.56	-1.56	0.08	1.14	2.17	2.30	-3.43	-3.66	-1.74

Table 21B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Bulgaria****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	8.5	13.4	16.0	16.7	14.2	14.2	13.7	14.8	15.5	14.8	15.5	15.4	15.0	15.0	15.4	15.8	15.5	15.5
2. Current taxes on income and wealth	6.1	6.6	7.2	5.8	5.2	4.9	4.6	4.7	5.1	5.4	5.4	5.6	5.7	5.8	5.5	5.5	5.2	5.3
3. Social contributions	6.8	10.6	7.7	7.4	7.2	6.7	6.7	6.8	7.5	7.8	7.8	7.7	8.3	8.7	8.9	9.2	9.3	9.4
4. Of which actual social contributions	6.6	10.6	7.7	7.4	7.2	6.7	6.7	6.8	7.5	7.8	7.8	7.7	8.3	8.7	8.9	9.2	9.3	9.4
5. Other current revenue, including sales	4.8	9.5	6.5	7.6	7.4	6.1	5.7	6.1	7.1	7.2	6.0	5.8	6.0	8.2	7.8	8.3	8.3	8.1
6. Total current revenue	26.1	40.1	37.4	37.6	34.1	31.8	30.7	32.5	35.2	35.3	34.7	34.5	35.0	37.7	37.6	38.8	38.3	38.2
7. Government consumption expenditure	15.2	19.8	16.7	17.2	16.7	16.6	15.9	15.9	17.1	16.9	16.1	15.6	15.6	16.4	16.8	19.2	19.1	18.6
8. Collective consumption	7.2	11.0	9.2	8.7	8.6	8.4	7.9	7.9	8.8	8.3	8.1	7.9	8.0	8.3	8.5	9.7	10.0	9.8
9. Social transfers in kind	8.0	8.8	7.5	8.5	8.1	8.2	8.0	7.9	8.3	8.6	8.0	7.8	7.6	8.1	8.3	9.4	9.1	8.7
10. Compensation of employees	6.8	10.0	8.5	8.8	9.3	9.1	8.6	8.6	9.5	9.5	9.3	8.9	9.2	9.5	10.3	11.9	12.2	11.9
11. Intermediate consumption	4.8	8.0	7.2	6.9	5.8	5.7	5.5	5.4	5.7	5.5	5.2	4.8	4.8	4.8	4.6	5.0	4.8	4.6
12. Social transfers other than in kind	7.0	12.1	9.1	9.6	11.3	11.9	11.1	11.0	11.9	12.2	11.9	11.6	11.1	10.9	10.6	12.2	12.3	12.1
13. Social transfers in kind via market producers	1.1	0.4	1.2	1.5	1.6	1.6	1.8	1.9	2.0	2.2	2.0	2.2	2.3	2.1	2.2	2.4	2.3	2.2
14. Interest	9.7	4.1	1.1	0.8	0.7	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.8	0.7	0.6	0.6	0.7	0.7
15. Subsidies	0.7	1.0	0.8	1.1	1.1	1.1	0.9	0.9	1.3	1.3	1.8	1.4	1.1	2.2	2.4	3.4	3.1	2.3
16. Other current expenditure	0.9	0.9	1.8	2.6	4.2	1.2	1.6	1.8	2.2	2.6	2.1	1.2	2.2	2.3	1.0	1.5	1.6	1.6
17. Total current expenditure	31.0	36.5	29.6	31.4	34.1	31.4	30.2	30.4	33.3	34.2	33.2	30.9	31.5	32.5	31.7	37.0	36.9	35.4
18. Gross saving	-4.9	3.7	7.8	6.2	-0.1	0.4	0.5	2.1	1.9	1.0	1.5	3.6	3.5	5.2	5.8	1.8	1.4	2.8
19. Capital transfers received	0.1	0.1	1.4	1.1	1.2	1.4	1.2	1.7	2.2	2.6	4.0	0.6	1.1	0.8	0.6	0.7	0.8	0.8
20. Total revenue	26.3	40.3	38.8	38.7	35.2	33.2	31.9	34.1	37.4	37.9	38.7	35.1	36.0	38.5	38.2	39.5	39.1	39.0
21. Gross fixed capital formation	0.7	3.9	5.2	5.6	4.9	4.6	3.4	3.4	4.1	5.3	6.6	2.7	2.3	3.1	3.4	4.2	4.1	3.9
22. Other capital expenditure	0.1	0.4	2.9	0.1	0.2	0.3	0.3	0.6	0.5	3.8	0.6	1.4	1.1	1.0	1.2	1.2	1.1	1.1
23. Total expenditure	31.8	40.8	37.7	37.1	39.3	36.3	33.9	34.4	37.9	43.3	40.4	35.0	34.9	36.6	36.3	42.5	42.1	40.4
24. Tax burden	21.3	30.7	31.6	30.7	27.1	26.1	25.4	26.7	28.5	28.5	29.1	29.1	29.4	30.0	30.3	31.0	30.5	30.6
25. Net lending (+) or net borrowing (-)	-5.5	-0.5	1.1	1.6	-4.0	-3.1	-2.0	-0.3	-0.5	-5.4	-1.7	0.1	1.1	2.0	1.9	-3.0	-3.0	-1.4

Table 21C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Bulgaria****(BGN; annual percentage changes unless otherwise stated)**

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	82.6	17.1	13.6	20.2	-14.5	1.4	4.5	10.6	3.9	-2.1	11.7	5.4	5.3	7.1	12.0	-1.3	3.1	5.8
2. Current taxes on income and wealth	107.5	1.3	85.7	-7.5	-9.7	-5.5	2.6	3.5	9.0	8.1	6.0	10.1	10.5	8.8	4.1	-3.8	0.2	6.9
3. Social contributions	71.2	19.9	13.8	10.3	-2.2	-5.8	9.0	3.3	9.3	7.5	5.9	5.8	14.8	12.5	11.6	-0.2	6.9	6.5
4. Of which actual social contributions	70.3	24.4	13.8	10.3	-2.2	-5.8	9.0	3.3	9.3	7.5	5.9	5.8	14.8	12.5	11.6	-0.2	6.9	6.5
5. Other current revenue, including sales	92.5	-5.2	32.8	35.4	-3.1	-16.1	1.3	9.8	15.5	4.0	-11.3	3.3	10.2	47.1	3.3	2.3	5.7	3.6
6. Total current revenue	87.2	8.9	26.3	15.4	-9.0	-5.0	4.6	7.8	8.0	2.6	4.8	5.9	9.1	15.5	8.8	-0.7	4.1	5.6
7. Government consumption expenditure	54.8	14.2	8.9	17.9	-1.9	0.9	4.0	1.5	7.7	0.8	1.7	3.1	7.7	12.8	11.4	9.8	5.3	2.8
8. Collective consumption	50.7	27.8	13.0	8.3	-0.4	-1.2	2.5	2.3	10.3	-3.6	4.1	3.2	10.2	11.1	10.7	10.8	8.3	4.1
9. Social transfers in kind	58.4	0.8	4.3	29.8	-3.5	3.1	5.6	0.7	5.0	5.5	-0.5	3.0	5.1	14.5	12.1	8.7	2.1	1.4
10. Compensation of employees	51.8	11.8	17.4	19.5	6.7	-1.1	3.1	1.8	9.5	2.4	4.8	1.7	10.5	11.0	18.7	11.3	7.3	3.4
11. Intermediate consumption	64.2	20.7	19.3	10.4	-15.2	-0.2	4.1	-0.1	5.9	-1.6	1.5	-2.4	8.2	7.5	3.4	4.5	1.3	2.8
12. Social transfers other than in kind	83.3	24.7	9.3	21.6	18.0	7.1	0.8	1.8	7.2	5.1	3.7	3.7	3.3	5.6	6.0	10.4	6.0	4.9
13. Social transfers in kind via market producers	62.7	-75.9	27.1	46.2	4.0	5.9	19.9	4.2	6.2	16.1	-6.5	16.8	13.2	-1.5	13.9	5.7	1.8	0.7
14. Interest	176.3	28.5	2.6	-13.9	-13.1	-1.9	11.7	12.3	-7.8	20.0	13.8	2.2	-1.4	-12.5	-7.9	-0.9	22.4	8.1
15. Subsidies	49.9	-27.7	33.8	59.3	1.3	5.2	-14.5	0.5	46.0	5.0	45.2	-18.1	-13.1	105.1	22.9	35.3	-2.9	-23.3
16. Other current expenditure 1)	-0.1	-0.5	0.8	0.8	1.6	-3.0	0.3	0.2	0.4	0.4	-0.5	-0.9	1.0	0.1	-1.3	0.5	0.1	0.0
17. Total current expenditure	100.2	11.0	18.4	21.6	9.2	-6.4	4.1	2.6	9.1	5.3	3.4	-0.8	9.6	10.6	6.5	12.2	5.2	1.6
18. Gross saving 1)	-2.8	-0.8	2.3	-1.6	-6.3	0.5	0.1	1.6	-0.2	-0.8	0.4	2.1	-0.1	1.7	0.7	-4.1	-0.4	1.4
19. Capital transfers received	52.9	10.2	304.3	-13.9	11.0	21.2	-5.9	38.5	33.5	20.9	61.3	-85.1	105.9	-14.6	-18.0	4.9	25.6	5.3
20. Total revenue	87.1	8.9	29.5	14.3	-8.5	-4.1	4.1	9.0	9.2	3.7	8.7	-3.5	10.6	14.6	8.2	-0.6	4.5	5.6
21. Gross fixed capital formation	34.4	6.1	49.0	22.1	-10.9	-5.0	-19.5	1.6	20.5	30.8	33.0	-56.9	-7.5	43.6	19.4	20.9	2.5	0.8
22. Other capital expenditure 1)	-0.1	0.0	3.0	-2.7	0.1	0.1	0.0	0.3	-0.2	3.3	-3.2	0.8	-0.2	-0.2	0.2	0.0	-0.1	-0.1
23. Total expenditure	98.4	10.6	32.6	12.9	6.4	-5.9	1.1	3.5	9.6	17.1	-0.6	-7.8	7.5	12.2	8.3	12.6	4.6	1.5
24. Tax burden	85.7	15.5	26.1	11.5	-11.2	-2.1	5.4	7.2	6.3	2.3	8.9	6.6	8.8	9.1	10.2	-1.5	3.7	6.2
25. Net lending (+) or net borrowing (-)	-2.6	-0.6	-0.7	0.5	-5.6	0.9	1.2	1.7	-0.2	-4.9	3.7	1.8	1.0	0.9	-0.1	-4.9	0.0	1.7

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	5.5	-1.0	-1.1	-1.6	4.0	3.1	2.0	0.3	0.5	5.4	1.7	-0.1	-1.1	-2.0	-1.9	3.0	3.0	1.4
2. Interest payments (% of GDP)	9.7	4.2	1.1	0.8	0.7	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.8	0.7	0.6	0.6	0.7	0.7
3. Implicit interest rate 2)	:	6.5	6.3	5.9	5.6	5.2	5.1	5.3	4.4	5.2	3.6	3.6	3.0	2.8	2.7	2.7	2.7	2.7
4. Nominal GDP growth rate	67.0	10.2	18.4	14.7	0.5	1.7	8.4	1.9	-0.3	2.4	6.5	6.5	7.6	7.2	9.1	-3.8	5.4	5.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.5	-1.0	-1.1	-1.6	4.0	3.1	2.0	0.3	0.5	5.4	1.7	-0.1	-1.1	-2.0	-1.9	3.0	3.0	1.4
6. Contribution of nominal GDP growth	:	-6.5	-3.2	-2.1	-0.1	-0.2	-1.2	-0.3	0.1	-0.4	-1.7	-1.6	-2.1	-1.7	-1.9	0.8	-1.3	-1.5
7. Stock-flow adjustment 3)	:	1.4	-0.2	0.4	-3.3	-1.2	-0.9	1.4	-0.2	5.0	-1.2	5.0	-0.8	0.6	1.7	1.7	-1.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.2	-5.2	-2.2	-2.4	3.3	2.4	1.3	-0.5	-0.2	4.6	0.8	-1.0	-1.9	-2.6	-2.5	2.4	2.3	0.7
9. Snow-ball effect	:	-2.4	-2.1	-1.3	0.7	0.5	-0.5	0.5	0.8	0.5	-0.7	-0.7	-1.3	-1.0	-1.3	1.4	-0.7	-0.8
10. Stock-flow adjustment 3)	:	1.4	-0.2	0.4	-3.3	-1.2	-0.9	1.4	-0.2	5.0	-1.2	5.0	-0.8	0.6	1.7	1.7	-1.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-6.2	-4.5	-3.3	0.6	1.7	-0.2	1.4	0.4	10.0	-1.1	3.3	-4.0	-3.1	-2.0	5.5	0.6	-0.1
12. Level of gross debt (end of year)	:	64.5	16.3	13.0	13.7	15.4	15.2	16.7	17.1	27.1	26.0	29.3	25.3	22.3	20.2	25.7	26.4	26.3

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 22A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Czechia****(Mrd CZK)**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	180	250	405	417	425	441	481	502	521	513	562	587	626	647	689	664	695	743
2. Current taxes on income and wealth	143	184	347	331	295	287	301	303	313	335	354	385	416	458	485	457	479	514
3. Social contributions	226	342	577	599	560	578	593	600	607	629	663	703	760	834	895	883	949	974
4. Of which actual social contributions	225	342	576	599	559	577	592	599	606	628	662	702	758	832	893	881	947	972
5. Other current revenue, including sales	95	110	184	195	207	212	217	223	232	232	241	235	234	261	273	268	262	276
6. Total current revenue	644	886	1513	1542	1487	1518	1591	1628	1673	1709	1820	1910	2036	2200	2341	2272	2385	2507
7. Government consumption expenditure	322	466	738	773	817	820	804	795	817	840	875	910	959	1049	1134	1216	1264	1310
8. Collective consumption	158	237	370	389	404	400	377	365	378	384	405	423	442	483	510	555	571	582
9. Social transfers in kind	165	229	368	384	414	420	428	430	439	456	470	487	517	566	623	661	694	728
10. Compensation of employees	134	186	320	334	352	354	350	359	367	380	398	419	462	521	576	617	642	671
11. Intermediate consumption	128	169	266	279	292	290	281	259	270	274	284	291	296	326	339	351	365	382
12. Social transfers other than in kind	171	293	467	493	526	535	546	554	564	576	591	605	624	658	707	808	856	882
13. Social transfers in kind via market producers	44	63	103	108	120	121	124	130	133	140	142	148	152	160	177	185	193	199
14. Interest	16	18	41	40	48	52	53	58	55	56	49	44	38	40	40	43	44	45
15. Subsidies	35	52	56	58	69	71	91	91	96	99	105	108	110	119	129	175	138	138
16. Other current expenditure	18	29	67	75	75	80	84	88	91	93	96	101	105	110	114	119	123	126
17. Total current expenditure	547	811	1320	1387	1483	1502	1529	1539	1576	1617	1664	1717	1787	1933	2083	2298	2360	2442
18. Gross saving	97	76	193	155	3	16	62	88	97	92	156	193	250	267	258	-26	24	65
19. Capital transfers received	8	3	23	31	53	58	54	40	41	53	90	31	33	46	49	58	46	51
20. Total revenue	652	889	1536	1573	1540	1576	1645	1667	1714	1762	1910	1941	2069	2246	2390	2330	2431	2558
21. Gross fixed capital formation	89	110	182	212	237	202	181	169	152	178	236	155	171	224	252	268	292	297
22. Other capital expenditure	213	54	58	53	33	37	44	118	39	57	40	35	34	39	39	107	52	50
23. Total expenditure	849	975	1561	1652	1754	1742	1754	1827	1767	1852	1940	1907	1992	2196	2375	2672	2704	2789
24. Tax burden	549	776	1336	1354	1285	1313	1381	1411	1446	1484	1586	1683	1810	1947	2076	2012	2131	2240
25. Net lending (+) or net borrowing (-)	-197	-85	-25	-79	-214	-166	-110	-159	-53	-90	-30	34	77	49	15	-342	-273	-231

Table 22B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Czechia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	11.3	10.5	10.5	10.3	10.7	11.1	11.8	12.3	12.6	11.8	12.1	12.2	12.3	12.0	12.0	12.0	12.0	12.0
2. Current taxes on income and wealth	9.0	7.7	9.0	8.2	7.5	7.2	7.4	7.4	7.6	7.7	7.7	8.0	8.1	8.5	8.4	8.3	8.3	8.3
3. Social contributions	14.1	14.3	14.9	14.8	14.2	14.5	14.6	14.7	14.6	14.5	14.3	14.7	14.9	15.4	15.6	15.9	16.4	15.8
4. Of which actual social contributions	14.1	14.3	14.9	14.8	14.1	14.5	14.6	14.7	14.6	14.4	14.3	14.6	14.8	15.4	15.5	15.9	16.3	15.8
5. Other current revenue, including sales	6.0	4.6	4.8	4.8	5.2	5.3	5.3	5.4	5.6	5.3	5.2	4.9	4.6	4.8	4.7	4.8	4.5	4.5
6. Total current revenue	40.3	37.1	39.2	38.1	37.6	38.0	39.2	39.8	40.4	39.3	39.3	39.8	39.8	40.7	40.7	41.0	41.2	40.6
7. Government consumption expenditure	20.2	19.5	19.1	19.1	20.7	20.5	19.8	19.5	19.7	19.3	18.9	19.0	18.8	19.4	19.7	22.0	21.8	21.2
8. Collective consumption	9.9	9.9	9.6	9.6	10.2	10.0	9.3	8.9	9.1	8.8	8.8	8.8	8.7	8.9	8.9	10.0	9.9	9.4
9. Social transfers in kind	10.3	9.6	9.5	9.5	10.5	10.5	10.5	10.5	10.6	10.5	10.2	10.2	10.1	10.5	10.8	11.9	12.0	11.8
10. Compensation of employees	8.4	7.8	8.3	8.3	8.9	8.9	8.6	8.8	8.9	8.7	8.6	8.7	9.0	9.6	10.0	11.1	11.1	10.9
11. Intermediate consumption	8.0	7.1	6.9	6.9	7.4	7.3	6.9	6.3	6.5	6.3	6.1	6.1	5.8	6.0	5.9	6.3	6.3	6.2
12. Social transfers other than in kind	10.7	12.3	12.1	12.2	13.3	13.4	13.4	13.6	13.6	13.2	12.8	12.6	12.2	12.2	12.3	14.6	14.8	14.3
13. Social transfers in kind via market producers	2.8	2.6	2.7	2.7	3.0	3.0	3.1	3.2	3.2	3.2	3.1	3.1	3.0	2.9	3.1	3.3	3.3	3.2
14. Interest	1.0	0.8	1.1	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.1	0.9	0.7	0.7	0.7	0.8	0.8	0.7
15. Subsidies	2.2	2.2	1.5	1.4	1.7	1.8	2.2	2.2	2.3	2.3	2.3	2.2	2.1	2.2	2.2	3.2	2.4	2.2
16. Other current expenditure	1.2	1.2	1.7	1.9	1.9	2.0	2.1	2.1	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.2	2.1	2.0
17. Total current expenditure	34.3	34.0	34.2	34.3	37.5	37.6	37.6	37.6	38.0	37.2	36.0	35.8	35.0	35.7	36.2	41.5	40.8	39.6
18. Gross saving	6.1	3.2	5.0	3.8	0.1	0.4	1.5	2.2	2.3	2.1	3.4	4.0	4.9	4.9	4.5	-0.5	0.4	1.1
19. Capital transfers received	0.5	0.1	0.6	0.8	1.3	1.5	1.3	1.0	1.0	1.2	1.9	0.6	0.6	0.8	0.8	1.0	0.8	0.8
20. Total revenue	40.8	37.3	39.8	38.9	38.9	39.5	40.5	40.8	41.4	40.5	41.3	40.5	40.5	41.5	41.6	42.1	42.0	41.5
21. Gross fixed capital formation	5.6	4.6	4.7	5.2	6.0	5.1	4.5	4.1	3.7	4.1	5.1	3.2	3.3	4.1	4.4	4.8	5.0	4.8
22. Other capital expenditure	13.3	2.3	1.5	1.3	0.8	0.9	1.1	2.9	0.9	1.3	0.9	0.7	0.7	0.7	0.7	1.9	0.9	0.8
23. Total expenditure	53.2	40.8	40.4	40.9	44.4	43.6	43.2	44.7	42.7	42.6	41.9	39.8	39.0	40.6	41.3	48.3	46.7	45.2
24. Tax burden	34.4	32.5	34.6	33.5	32.5	32.9	34.0	34.5	34.9	34.1	34.3	35.1	35.4	36.0	36.1	36.3	36.8	36.3
25. Net lending (+) or net borrowing (-)	-12.4	-3.6	-0.6	-2.0	-5.4	-4.2	-2.7	-3.9	-1.3	-2.1	-0.6	0.7	1.5	0.9	0.3	-6.2	-4.7	-3.7

Table 22C

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

Czechia

(CZK; annual percentage changes unless otherwise stated)

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	13.5	2.9	12.0	3.0	1.9	3.9	9.0	4.3	3.9	-1.6	9.5	4.4	6.7	3.4	6.4	-3.5	4.6	6.9
2. Current taxes on income and wealth	0.2	2.4	11.3	-4.7	-10.6	-2.8	4.7	0.9	3.3	7.1	5.6	8.8	8.0	10.1	5.7	-5.7	4.8	7.3
3. Social contributions	14.2	6.4	9.9	3.9	-6.6	3.3	2.5	1.3	1.1	3.6	5.5	6.1	8.0	9.8	7.3	-1.4	7.5	2.7
4. Of which actual social contributions	14.2	6.3	9.9	3.9	-6.7	3.3	2.5	1.3	1.1	3.7	5.4	6.1	8.0	9.8	7.3	-1.4	7.5	2.7
5. Other current revenue, including sales	5.4	-1.2	8.2	6.2	5.8	2.5	2.4	2.6	4.2	0.0	4.0	-2.5	-0.3	11.3	4.7	-1.8	-2.4	5.5
6. Total current revenue	9.6	3.6	10.6	2.0	-3.6	2.1	4.8	2.3	2.8	2.2	6.5	5.0	6.6	8.0	6.4	-3.0	4.9	5.1
7. Government consumption expenditure	10.4	4.0	4.9	4.8	5.7	0.3	-1.9	-1.1	2.7	2.8	4.1	4.0	5.4	9.4	8.1	7.2	4.0	3.6
8. Collective consumption	7.9	3.5	3.9	5.1	3.7	-1.0	-5.7	-3.1	3.5	1.7	5.4	4.3	4.6	9.3	5.6	8.8	2.8	1.9
9. Social transfers in kind	12.7	4.5	5.9	4.5	7.7	1.6	1.7	0.6	2.1	3.8	3.1	3.6	6.1	9.5	10.2	6.0	5.0	5.0
10. Compensation of employees	13.8	3.3	5.7	4.6	5.3	0.4	-1.0	2.7	2.0	3.5	4.8	5.4	10.1	12.8	10.5	7.2	4.0	4.5
11. Intermediate consumption	-1.4	4.9	5.2	4.8	4.8	-0.8	-3.0	-7.8	4.1	1.5	3.5	2.8	1.6	10.0	4.1	3.5	4.0	4.5
12. Social transfers other than in kind	17.3	8.0	11.6	5.6	6.7	1.8	1.9	1.6	1.8	2.0	2.6	2.5	3.1	5.5	7.5	14.2	6.0	3.0
13. Social transfers in kind via market producers	19.3	2.3	8.4	5.3	11.4	0.3	2.6	4.7	2.6	4.8	1.4	4.3	3.1	4.7	10.9	4.8	4.0	3.2
14. Interest	29.1	-11.4	13.2	-2.6	20.7	7.7	1.9	9.1	-4.9	2.0	-12.7	-10.6	-13.6	5.8	1.2	5.0	3.0	3.0
15. Subsidies	-0.1	-3.6	2.3	2.2	19.6	2.3	29.2	0.0	5.1	3.8	5.6	2.6	1.7	8.8	8.3	35.6	-21.3	0.1
16. Other current expenditure 1)	0.3	0.3	0.1	0.1	0.0	0.1	0.1	0.1	0.1	-0.1	-0.1	0.0	-0.1	0.0	0.0	0.2	0.0	-0.1
17. Total current expenditure	12.5	5.2	8.2	5.1	7.0	1.3	1.8	0.7	2.4	2.6	2.9	3.2	4.1	8.2	7.7	10.3	2.7	3.4
18. Gross saving 1)	-1.1	-0.6	0.8	-1.1	-3.8	0.3	1.1	0.6	0.2	-0.2	1.3	0.7	0.8	0.1	-0.4	-5.0	0.9	0.6
19. Capital transfers received	-73.1	104.2	16.7	32.1	74.5	9.2	-7.7	-26.1	3.2	30.0	68.8	-65.7	5.7	40.4	6.5	19.0	-20.0	10.0
20. Total revenue	8.6	3.8	10.7	2.4	-2.1	2.4	4.3	1.4	2.8	2.8	8.4	1.6	6.6	8.6	6.4	-2.5	4.3	5.2
21. Gross fixed capital formation	-4.1	30.7	0.0	16.3	11.7	-14.6	-10.5	-6.5	-10.0	16.8	32.8	-34.3	10.2	31.3	12.5	6.0	9.0	2.0
22. Other capital expenditure 1)	-10.0	-1.0	-0.2	-0.2	-0.5	0.1	0.2	1.8	-2.0	0.4	-0.5	-0.1	-0.1	0.0	0.0	1.2	-1.0	-0.1
23. Total expenditure	-10.2	5.1	6.6	5.9	6.2	-0.7	0.7	4.1	-3.3	4.8	4.7	-1.7	4.5	10.3	8.1	12.5	1.2	3.2
24. Tax burden	10.3	4.3	10.9	1.4	-5.1	2.1	5.2	2.2	2.5	2.6	6.9	6.1	7.5	7.6	6.7	-3.1	5.9	5.1
25. Net lending (+) or net borrowing (-)	9.4	-0.4	1.5	-1.3	-3.4	1.3	1.5	-1.2	2.6	-0.8	1.4	1.4	0.8	-0.6	-0.6	-6.5	1.5	1.0

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	12.4	5.8	0.6	2.0	5.4	4.2	2.7	3.9	1.3	2.1	0.6	-0.7	-1.5	-0.9	-0.3	6.2	4.7	3.7
2. Interest payments (% of GDP)	1.0	0.9	1.1	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.1	0.9	0.7	0.7	0.7	0.8	0.8	0.7
3. Implicit interest rate 2)	:	5.9	4.2	3.8	4.3	3.9	3.6	3.6	3.0	3.1	2.7	2.4	2.2	2.3	2.3	2.4	2.1	1.9
4. Nominal GDP growth rate	15.8	8.1	9.3	4.7	-2.2	1.0	1.7	0.7	1.3	4.9	6.4	3.7	6.5	5.8	6.3	-3.7	4.6	6.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	12.4	5.8	0.6	2.0	5.4	4.2	2.7	3.9	1.3	2.1	0.6	-0.7	-1.5	-0.9	-0.3	6.2	4.7	3.7
6. Contribution of nominal GDP growth	:	-1.3	-2.3	-1.2	0.6	-0.3	-0.6	-0.3	-0.6	-2.1	-2.5	-1.4	-2.2	-1.9	-1.9	1.2	-1.7	-2.5
7. Stock-flow adjustment 3)	:	1.2	1.5	0.1	-0.8	-0.1	0.4	1.0	-0.4	-2.6	-0.3	-1.0	1.4	0.6	0.3	0.3	-0.3	0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	11.4	4.8	-0.4	1.0	4.2	2.8	1.4	2.5	0.0	0.8	-0.4	-1.6	-2.2	-1.7	-1.0	5.4	4.0	3.0
9. Snow-ball effect	:	-0.3	-1.3	-0.2	1.9	1.0	0.7	1.2	0.8	-0.8	-1.5	-0.5	-1.5	-1.1	-1.2	1.9	-0.9	-1.8
10. Stock-flow adjustment 3)	:	1.2	1.5	0.1	-0.8	-0.1	0.4	1.0	-0.4	-2.6	-0.3	-1.0	1.4	0.6	0.3	0.3	-0.3	0.3
(% of GDP)																		
11. Change in gross debt 5)	:	5.7	-0.2	0.8	5.2	3.7	2.5	4.6	0.3	-2.6	-2.2	-3.1	-2.3	-2.2	-1.8	7.6	2.7	1.6
12. Level of gross debt (end of year)	13.6	22.7	27.3	28.1	33.4	37.1	39.5	44.2	44.4	41.9	39.7	36.6	34.2	32.1	30.2	37.9	40.6	42.2

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	169	221	303	296	281	293	301	309	317	322	332	340	349	361	363	358	368	379
2. Current taxes on income and wealth	310	389	498	503	488	517	525	553	583	657	622	624	653	638	716	662	673	701
3. Social contributions	18	31	24	24	23	24	25	23	21	20	20	20	19	19	19	18	19	20
4. Of which actual social contributions	12	25	18	18	18	19	20	18	16	16	16	16	16	16	16	15	16	16
5. Other current revenue, including sales	71	80	122	139	131	140	147	145	142	129	120	122	125	137	140	142	143	144
6. Total current revenue	569	722	947	962	924	974	997	1030	1063	1128	1094	1107	1147	1155	1238	1180	1203	1244
7. Government consumption expenditure	249	317	423	452	481	496	491	502	502	511	519	524	535	547	557	578	596	611
8. Collective consumption	79	103	131	140	147	149	146	151	149	148	149	149	154	158	164	168	172	177
9. Social transfers in kind	170	214	293	312	334	346	344	350	353	363	370	375	381	389	393	410	424	434
10. Compensation of employees	167	206	267	281	302	313	310	315	317	322	326	327	333	341	349	355	362	369
11. Intermediate consumption	74	100	139	154	166	171	170	178	178	181	183	186	191	196	198	215	225	232
12. Social transfers other than in kind	202	216	258	264	286	310	319	328	336	342	346	348	353	356	365	385	387	398
13. Social transfers in kind via market producers	13	16	27	29	29	30	30	30	29	30	30	31	31	31	32	32	33	34
14. Interest	61	50	28	26	33	34	36	34	32	29	32	28	17	18	17	17	16	17
15. Subsidies	23	26	33	32	37	37	39	41	41	41	41	38	39	38	38	81	46	43
16. Other current expenditure	33	44	58	58	63	64	62	68	69	63	66	64	68	72	72	78	80	82
17. Total current expenditure	572	658	809	843	915	960	966	994	1003	1007	1023	1023	1032	1052	1071	1163	1150	1175
18. Gross saving	-4	64	138	119	9	15	31	36	60	121	71	84	115	103	166	17	54	68
19. Capital transfers received	1	3	2	4	2	3	7	2	-9	-12	-10	-3	1	0	1	0	0	0
20. Total revenue	569	724	950	965	925	977	1004	1032	1053	1117	1083	1104	1148	1155	1238	1180	1203	1244
21. Gross fixed capital formation	30	37	53	54	54	60	61	72	71	76	74	80	74	77	75	78	82	86
22. Other capital expenditure	5	5	0	11	5	7	15	32	4	10	13	3	3	10	3	34	30	30
23. Total expenditure	607	699	862	908	974	1026	1042	1098	1077	1094	1110	1106	1109	1139	1150	1275	1262	1291
24. Tax burden	493	639	824	824	791	832	850	883	907	984	959	979	1017	1013	1091	1031	1054	1093
25. Net lending (+) or net borrowing (-)	-38	25	87	57	-48	-49	-38	-66	-24	23	-27	-2	39	16	88	-95	-59	-47

Table 23B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Denmark****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	16.3	16.7	17.5	16.5	16.3	16.2	16.3	16.3	16.4	16.2	16.3	16.2	15.9	16.0	15.6	15.9	15.5	15.3
2. Current taxes on income and wealth	29.9	29.3	28.6	27.9	28.3	28.5	28.4	29.2	30.2	33.2	30.6	29.6	29.8	28.3	30.7	29.3	28.4	28.3
3. Social contributions	1.7	2.4	1.4	1.3	1.4	1.3	1.3	1.2	1.1	1.0	1.0	0.9	0.9	0.8	0.8	0.8	0.8	0.8
4. Of which actual social contributions	1.1	1.9	1.1	1.0	1.0	1.0	1.1	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7
5. Other current revenue, including sales	6.9	6.1	7.0	7.7	7.6	7.7	7.9	7.6	7.4	6.5	5.9	5.8	5.7	6.1	6.0	6.3	6.0	5.8
6. Total current revenue	54.8	54.4	54.5	53.4	53.6	53.8	54.0	54.3	55.1	57.0	53.7	52.5	52.3	51.3	53.0	52.3	50.8	50.3
7. Government consumption expenditure	24.1	23.9	24.3	25.1	27.9	27.4	26.6	26.5	26.0	25.8	25.5	24.9	24.4	24.3	23.8	25.6	25.2	24.7
8. Collective consumption	7.6	7.7	7.5	7.8	8.5	8.2	7.9	8.0	7.7	7.5	7.3	7.1	7.0	7.0	7.0	7.5	7.3	7.2
9. Social transfers in kind	16.4	16.1	16.8	17.3	19.4	19.1	18.6	18.5	18.3	18.3	18.1	17.8	17.4	17.3	16.8	18.2	17.9	17.6
10. Compensation of employees	16.1	15.5	15.3	15.6	17.5	17.3	16.8	16.6	16.4	16.2	16.0	15.5	15.2	15.1	14.9	15.8	15.3	14.9
11. Intermediate consumption	7.1	7.5	8.0	8.6	9.7	9.4	9.2	9.4	9.2	9.1	9.0	8.8	8.7	8.7	8.5	9.5	9.5	9.4
12. Social transfers other than in kind	19.5	16.3	14.8	14.6	16.6	17.1	17.2	17.3	17.4	17.2	17.0	16.5	16.1	15.8	15.6	17.1	16.3	16.1
13. Social transfers in kind via market producers	1.3	1.2	1.5	1.6	1.7	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.4
14. Interest	5.8	3.7	1.6	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.3	0.8	0.8	0.7	0.7	0.7	0.7
15. Subsidies	2.2	2.0	1.9	1.8	2.1	2.0	2.1	2.2	2.1	2.1	2.0	1.8	1.8	1.7	1.6	3.6	1.9	1.8
16. Other current expenditure	3.2	3.3	3.3	3.2	3.6	3.5	3.3	3.6	3.6	3.2	3.2	3.0	3.1	3.2	3.1	3.5	3.4	3.3
17. Total current expenditure	55.2	49.6	46.5	46.8	53.1	53.0	52.3	52.5	52.0	50.8	50.2	48.5	47.0	46.7	45.9	51.6	48.5	47.6
18. Gross saving	-0.3	4.8	7.9	6.6	0.5	0.8	1.7	1.9	3.1	6.1	3.5	4.0	5.3	4.6	7.1	0.8	2.3	2.8
19. Capital transfers received	0.1	0.2	0.1	0.2	0.1	0.2	0.4	0.1	-0.5	-0.6	-0.5	-0.1	0.0	0.0	0.0	0.0	0.0	0.0
20. Total revenue	54.9	54.6	54.6	53.6	53.7	54.0	54.4	54.5	54.6	56.4	53.2	52.4	52.3	51.2	53.0	52.3	50.8	50.3
21. Gross fixed capital formation	2.9	2.8	3.0	3.0	3.1	3.3	3.3	3.8	3.7	3.9	3.6	3.8	3.4	3.4	3.2	3.5	3.5	3.5
22. Other capital expenditure	0.5	0.3	0.0	0.6	0.3	0.4	0.8	1.7	0.2	0.5	0.7	0.2	0.1	0.4	0.1	1.5	1.3	1.2
23. Total expenditure	58.5	52.7	49.6	50.4	56.5	56.7	56.4	58.0	55.8	55.2	54.5	52.5	50.5	50.5	49.2	56.5	53.3	52.2
24. Tax burden	47.6	48.1	47.4	45.7	45.9	46.0	46.0	46.6	47.0	49.6	47.1	46.4	46.4	44.9	46.7	45.7	44.5	44.2
25. Net lending (+) or net borrowing (-)	-3.6	1.9	5.0	3.2	-2.8	-2.7	-2.1	-3.5	-1.2	1.1	-1.3	-0.1	1.8	0.7	3.8	-4.2	-2.5	-1.9

Table 23C

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	7.2	0.1	4.2	-2.3	-5.1	4.2	2.6	2.8	2.5	1.5	3.0	2.7	2.5	3.4	0.6	-1.3	2.8	2.9
2. Current taxes on income and wealth	4.5	7.2	2.6	1.0	-2.9	5.8	1.6	5.3	5.4	12.7	-5.3	0.3	4.6	-2.3	12.2	-7.6	1.7	4.1
3. Social contributions	2.7	12.4	-0.5	-1.2	-2.0	4.6	1.6	-7.1	-9.5	-2.0	-1.0	-2.3	-1.2	-2.2	-0.1	-3.0	2.5	4.5
4. Of which actual social contributions	5.2	15.9	-1.6	-0.5	-2.3	6.6	3.4	-7.7	-10.3	-0.6	-0.4	-0.4	-0.5	-0.9	-0.2	-3.0	2.5	4.5
5. Other current revenue, including sales	11.5	7.6	1.8	13.7	-5.7	6.9	4.9	-1.3	-2.0	-8.9	-7.5	2.3	2.3	9.6	1.8	1.3	0.9	1.0
6. Total current revenue	6.1	5.2	3.0	1.5	-3.9	5.4	2.4	3.3	3.2	6.2	-3.1	1.2	3.6	0.7	7.1	-4.7	2.0	3.4
7. Government consumption expenditure	5.2	4.7	3.9	6.8	6.4	3.0	-1.0	2.2	0.0	1.8	1.5	1.1	2.1	2.1	1.9	3.7	3.2	2.5
8. Collective consumption	6.1	4.3	3.4	7.2	5.2	1.3	-1.8	3.4	-1.8	-0.6	1.0	0.1	3.5	2.1	3.9	2.5	2.6	2.6
9. Social transfers in kind	4.8	4.9	4.2	6.7	6.9	3.8	-0.6	1.8	0.8	2.8	1.7	1.4	1.6	2.1	1.0	4.2	3.5	2.5
10. Compensation of employees	4.8	3.1	3.1	5.3	7.3	3.9	-1.0	1.4	0.7	1.5	1.2	0.5	1.6	2.4	2.3	1.9	1.9	1.9
11. Intermediate consumption	6.2	7.2	2.6	10.6	7.8	2.7	-0.3	4.6	0.1	1.5	1.1	1.8	2.7	2.4	1.2	8.4	4.9	3.0
12. Social transfers other than in kind	1.8	3.0	0.5	2.4	8.3	8.7	2.7	3.0	2.4	1.7	1.3	0.7	1.4	0.9	2.5	5.4	0.5	3.0
13. Social transfers in kind via market producers	3.3	4.6	8.3	6.3	2.2	3.0	-0.9	0.4	-2.4	2.1	1.4	1.2	0.6	0.5	2.3	1.9	2.5	2.5
14. Interest	1.1	-3.6	-6.5	-8.2	27.8	4.2	5.8	-5.8	-6.4	-9.2	8.3	-11.1	-38.7	4.6	-3.8	-4.0	-1.0	1.0
15. Subsidies	8.7	-5.3	10.2	-3.2	16.3	-0.5	6.2	5.3	1.0	-1.1	-0.4	-6.3	1.3	-1.6	0.1	111.7	-43.4	-4.9
16. Other current expenditure 1)	0.1	-0.1	0.0	-0.1	0.4	-0.1	-0.2	0.3	0.0	-0.4	0.1	-0.2	0.0	0.1	-0.1	0.4	-0.1	-0.1
17. Total current expenditure	3.9	2.9	2.3	4.2	8.5	4.9	0.6	2.9	0.9	0.4	1.6	0.0	0.8	2.0	1.8	8.6	-1.2	2.2
18. Gross saving 1)	1.2	1.0	0.3	-1.4	-6.1	0.3	0.9	0.2	1.2	3.0	-2.7	0.5	1.3	-0.7	2.6	-6.4	1.5	0.5
19. Capital transfers received	6.3	40.9	10.7	52.0	-56.3	93.0	129.8	-68.4	-530.0	25.4	-11.3	-70.5	-131.5	-147.6	-223.8	-115.8	-261.3	168.5
20. Total revenue	6.1	5.3	3.0	1.7	-4.1	5.6	2.8	2.8	2.1	6.0	-3.0	1.9	4.0	0.6	7.2	-4.7	2.0	3.4
21. Gross fixed capital formation	11.1	8.2	7.0	2.2	-0.2	10.5	3.0	17.0	-1.6	8.1	-3.4	7.7	-6.5	3.8	-2.4	3.8	5.4	3.8
22. Other capital expenditure 1)	-0.1	0.0	0.1	0.6	-0.3	0.1	0.4	0.9	-1.5	0.3	0.1	-0.5	0.0	0.3	-0.3	1.4	-0.2	-0.1
23. Total expenditure	4.0	3.3	2.9	5.3	7.2	5.4	1.5	5.4	-1.9	1.6	1.5	-0.4	0.2	2.8	0.9	10.9	-1.0	2.3
24. Tax burden	5.4	5.0	3.2	-0.1	-3.9	5.2	2.1	4.0	2.7	8.4	-2.5	2.0	3.9	-0.4	7.7	-5.5	2.2	3.7
25. Net lending (+) or net borrowing (-)	1.1	1.0	0.0	-1.8	-6.0	0.1	0.7	-1.4	2.3	2.4	-2.5	1.2	1.9	-1.1	3.1	-8.0	1.7	0.6

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	3.6	-1.1	-5.0	-3.2	2.8	2.7	2.1	3.5	1.2	-1.1	1.3	0.1	-1.8	-0.7	-3.8	4.2	2.5	1.9
2. Interest payments (% of GDP)	5.8	3.4	1.6	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.3	0.8	0.8	0.7	0.7	0.7	0.7
3. Implicit interest rate 2)	:	6.7	5.3	5.4	5.5	5.0	4.7	4.0	3.8	3.4	3.6	3.5	2.2	2.3	2.3	2.1	1.6	1.7
4. Nominal GDP growth rate	4.3	3.4	3.4	3.6	-4.4	5.2	2.0	2.6	1.8	2.7	2.8	3.5	4.0	2.8	3.6	-3.4	5.1	4.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.6	-1.1	-5.0	-3.2	2.8	2.7	2.1	3.5	1.2	-1.1	1.3	0.1	-1.8	-0.7	-3.8	4.2	2.5	1.9
6. Contribution of nominal GDP growth	:	-1.7	-1.0	-1.0	1.5	-2.0	-0.8	-1.2	-0.8	-1.1	-1.2	-1.3	-1.4	-1.0	-1.2	1.2	-2.2	-1.7
7. Stock-flow adjustment 3)	:	-1.0	1.8	10.1	2.5	1.7	2.3	-3.5	-1.3	2.5	-4.6	-1.3	1.9	-0.3	4.3	6.3	-4.2	-0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-4.5	-6.6	-4.6	0.9	0.8	0.1	1.7	-0.4	-2.6	-0.2	-1.2	-2.6	-1.5	-4.5	3.5	1.8	1.2
9. Snow-ball effect	:	1.7	0.6	0.5	3.5	-0.1	1.1	0.6	0.9	0.3	0.4	0.0	-0.7	-0.2	-0.4	1.9	-1.5	-1.0
10. Stock-flow adjustment 3)	:	-1.0	1.8	10.1	2.5	1.7	2.3	-3.5	-1.3	2.5	-4.6	-1.3	1.9	-0.3	4.3	6.3	-4.2	-0.4
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-4.2	6.0	6.9	2.4	3.5	-1.2	-0.8	0.2	-4.5	-2.5	-1.3	-1.9	-0.7	11.7	-3.9	-0.2
12. Level of gross debt (end of year)	:	48.5	27.3	33.3	40.2	42.6	46.1	44.9	44.0	44.3	39.8	37.2	35.9	34.0	33.3	45.0	41.1	40.9

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

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

3) Line 7 = line 10.

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

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

Table 24A

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

Croatia	(Mrd HRK)																	
	1995	2000	2007	2008	2009	2010	2011	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	22.6	35.5	57.6	62.0	56.4	57.6	57.2	57.2	61.6	61.2	64.8	67.6	71.5	76.7	81.3	71.4	78.9	82.8
2. Current taxes on income and wealth	7.7	10.7	24.0	25.2	24.2	21.8	21.2	21.2	22.0	20.8	20.8	22.9	23.0	24.8	26.7	25.1	23.7	24.9
3. Social contributions	18.2	24.0	38.2	41.1	40.2	39.4	39.8	39.8	38.1	39.6	40.7	41.7	43.6	45.9	47.4	45.9	48.6	50.1
4. Of which actual social contributions	18.2	24.0	38.2	41.1	40.2	39.4	39.8	39.8	38.1	39.6	40.7	41.7	43.6	45.9	47.4	45.9	48.6	50.1
5. Other current revenue, including sales	12.5	13.1	21.1	21.3	20.9	20.2	19.8	19.8	21.0	22.1	26.1	28.7	29.5	28.9	31.4	32.1	36.7	34.0
6. Total current revenue	60.9	83.3	140.8	149.6	141.8	139.0	137.9	137.9	142.7	143.8	152.4	160.9	167.6	176.3	186.8	174.6	187.8	191.8
7. Government consumption expenditure	29.4	38.6	62.0	65.2	68.3	67.9	69.3	69.3	68.1	69.3	68.3	68.8	71.6	75.2	79.4	84.4	87.6	89.9
8. Collective consumption	20.1	19.6	33.4	33.0	34.4	33.9	34.9	34.9	34.4	34.9	34.0	34.2	35.1	37.1	39.8	42.2	44.4	45.4
9. Social transfers in kind	9.3	19.0	28.6	32.2	33.9	33.9	34.4	34.4	33.7	34.5	34.4	34.6	36.5	38.1	39.6	42.1	43.2	44.4
10. Compensation of employees	19.9	24.0	36.8	39.1	41.0	40.3	40.6	40.6	39.1	38.3	39.0	40.1	41.8	45.2	47.6	50.4	52.7	54.8
11. Intermediate consumption	9.9	14.8	23.8	26.0	25.1	25.6	26.6	26.6	26.9	27.9	28.0	28.8	29.5	31.2	33.4	34.1	35.3	36.1
12. Social transfers other than in kind	14.0	22.1	40.6	42.3	45.4	45.3	47.4	47.4	46.9	47.8	49.3	47.7	48.8	51.0	53.2	55.9	58.0	60.1
13. Social transfers in kind via market producers	3.1	3.8	6.6	6.4	7.2	6.8	6.8	6.8	7.9	8.3	8.4	8.3	8.4	8.5	9.0	9.5	9.8	10.0
14. Interest	1.7	3.9	5.4	6.2	7.3	7.8	8.9	8.9	10.3	11.4	11.7	10.8	9.7	8.9	8.9	8.4	8.1	7.8
15. Subsidies	2.2	4.5	7.4	8.1	7.7	7.5	7.4	7.4	5.4	4.5	4.0	4.7	5.6	6.1	6.2	14.2	7.0	7.3
16. Other current expenditure	1.8	3.3	3.4	5.5	4.2	6.5	5.2	5.2	7.2	6.0	8.0	8.2	7.6	5.9	5.5	5.5	5.5	5.5
17. Total current expenditure	52.5	76.3	123.8	133.4	138.0	139.9	143.0	143.0	143.9	144.1	148.5	148.6	151.4	156.8	163.7	177.9	176.4	181.6
18. Gross saving	8.4	7.0	17.0	16.2	3.8	-0.9	-5.1	-5.1	-1.1	-0.4	4.0	12.3	16.2	19.4	23.1	-3.4	11.4	10.3
19. Capital transfers received	0.5	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.9	1.0	1.7	2.4	1.6	2.1	3.7	4.2	7.4	9.3
20. Total revenue	61.4	83.7	141.4	150.2	142.5	139.6	138.5	138.5	143.7	144.7	154.1	163.4	169.3	178.4	190.5	178.7	195.2	201.1
21. Gross fixed capital formation	7.5	9.7	20.2	21.4	20.1	12.8	12.3	12.3	13.1	12.8	12.2	11.5	10.1	13.5	17.3	19.0	23.9	26.5
22. Other capital expenditure	1.8	3.0	4.5	5.3	5.0	8.2	9.8	9.8	5.1	6.1	5.3	6.6	4.8	7.1	7.9	5.8	5.9	6.1
23. Total expenditure	61.8	89.1	148.6	160.2	163.0	160.9	165.1	165.1	162.1	163.1	165.9	166.7	166.3	177.4	188.9	202.7	206.2	214.2
24. Tax burden	48.5	70.2	119.7	128.4	120.8	118.8	118.1	118.1	121.8	122.0	126.8	132.7	138.5	147.7	155.8	142.8	151.5	158.2
25. Net lending (+) or net borrowing (-)	-0.4	-5.4	-7.2	-10.0	-20.5	-21.3	-26.6	-26.6	-18.4	-18.3	-11.8	-3.3	3.0	1.0	1.6	-23.9	-11.0	-13.1

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	19.2	19.8	17.9	17.9	17.0	17.5	17.1	18.1	18.6	18.5	19.1	19.3	19.5	19.9	20.2	19.5	20.1	20.1
2. Current taxes on income and wealth	6.5	6.0	7.4	7.3	7.3	6.6	6.3	6.3	6.6	6.3	6.1	6.5	6.3	6.4	6.6	6.9	6.0	6.0
3. Social contributions	15.4	13.4	11.8	11.9	12.2	12.0	11.9	11.7	11.5	12.0	12.0	11.9	11.9	11.9	11.8	12.5	12.4	12.2
4. Of which actual social contributions	15.4	13.4	11.8	11.9	12.2	12.0	11.9	11.7	11.5	12.0	12.0	11.9	11.9	11.9	11.8	12.5	12.4	12.2
5. Other current revenue, including sales	10.6	7.3	6.5	6.1	6.3	6.1	5.9	7.1	6.3	6.7	7.7	8.2	8.0	7.5	7.8	8.8	9.3	8.3
6. Total current revenue	51.7	46.5	43.7	43.2	42.9	42.2	41.3	43.1	43.0	43.4	44.9	45.8	45.6	45.7	46.4	47.6	47.8	46.6
7. Government consumption expenditure	24.9	21.6	19.2	18.8	20.7	20.6	20.7	20.7	20.5	20.9	20.1	19.6	19.5	19.5	19.7	23.0	22.3	21.8
8. Collective consumption	17.0	10.9	10.4	9.5	10.4	10.3	10.4	10.6	10.4	10.5	10.0	9.7	9.6	9.6	9.9	11.5	11.3	11.0
9. Social transfers in kind	7.9	10.6	8.9	9.3	10.3	10.3	10.3	10.1	10.2	10.4	10.1	9.9	9.9	9.9	9.8	11.5	11.0	10.8
10. Compensation of employees	16.9	13.4	11.4	11.3	12.4	12.2	12.2	12.1	11.8	11.6	11.5	11.4	11.4	11.7	11.8	13.8	13.4	13.3
11. Intermediate consumption	8.4	8.3	7.4	7.5	7.6	7.8	8.0	8.0	8.1	8.4	8.2	8.2	8.0	8.1	8.3	9.3	9.0	8.7
12. Social transfers other than in kind	11.9	12.4	12.6	12.2	13.7	13.8	14.2	14.0	14.1	14.4	14.5	13.6	13.3	13.2	13.2	15.2	14.8	14.6
13. Social transfers in kind via market producers	2.6	2.1	2.0	1.8	2.2	2.1	2.0	2.2	2.4	2.5	2.5	2.4	2.3	2.2	2.2	2.6	2.5	2.4
14. Interest	1.4	2.2	1.7	1.8	2.2	2.4	2.7	3.1	3.1	3.4	3.4	3.1	2.6	2.3	2.2	2.3	2.1	1.9
15. Subsidies	1.9	2.5	2.3	2.3	2.3	2.3	2.2	2.1	1.6	1.4	1.2	1.3	1.5	1.6	1.5	3.9	1.8	1.8
16. Other current expenditure	1.5	1.8	1.1	1.6	1.3	2.0	1.6	1.7	2.2	1.8	2.4	2.3	2.1	1.5	1.4	1.5	1.4	1.3
17. Total current expenditure	44.6	42.6	38.4	38.5	41.7	42.5	42.8	43.2	43.3	43.5	43.7	42.3	41.2	40.7	40.7	48.6	44.9	44.1
18. Gross saving	7.1	3.9	5.3	4.7	1.1	-0.3	-1.5	-0.1	-0.3	-0.1	1.2	3.5	4.4	5.0	5.7	-0.9	2.9	2.5
19. Capital transfers received	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.5	0.7	0.4	0.6	0.9	1.1	1.9	2.3
20. Total revenue	52.1	46.8	43.9	43.3	43.1	42.4	41.5	43.3	43.3	43.7	45.4	46.5	46.1	46.3	47.4	48.8	49.7	48.8
21. Gross fixed capital formation	6.4	5.4	6.3	6.2	6.1	3.9	3.7	3.8	3.9	3.9	3.6	3.3	2.8	3.5	4.3	5.2	6.1	6.4
22. Other capital expenditure	1.5	1.7	1.4	1.5	1.5	2.5	2.9	1.8	1.5	1.8	1.5	1.9	1.3	1.9	2.0	1.6	1.5	1.5
23. Total expenditure	52.4	49.8	46.1	46.2	49.3	48.9	49.4	48.8	48.8	49.2	48.8	47.5	45.3	46.0	47.0	55.3	52.5	52.0
24. Tax burden	41.1	39.2	37.2	37.0	36.5	36.1	35.3	36.0	36.7	36.8	37.3	37.8	37.7	38.3	38.7	39.0	38.6	38.4
25. Net lending (+) or net borrowing (-)	-0.3	-3.0	-2.2	-2.9	-6.2	-6.5	-8.0	-5.5	-5.6	-5.5	-3.5	-0.9	0.8	0.2	0.4	-6.5	-2.8	-3.2

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

	1995	2000	2007	2008	2009	2010	2011	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	:	10.1	6.9	7.8	-9.1	2.2	-0.8	-0.8	3.0	-0.6	5.8	4.3	5.7	7.3	6.0	-12.2	10.4	5.0
2. Current taxes on income and wealth	:	-8.1	17.4	4.9	-3.8	-10.2	-2.6	-2.6	5.9	-5.4	-0.1	9.9	0.5	7.9	7.9	-6.1	-5.8	5.3
3. Social contributions	:	2.8	11.8	7.8	-2.2	-2.1	0.9	0.9	-1.4	4.1	2.8	2.5	4.6	5.2	3.2	-3.0	5.8	3.1
4. Of which actual social contributions	:	2.8	11.8	7.8	-2.2	-2.1	0.9	0.9	-1.4	4.1	2.8	2.5	4.6	5.2	3.2	-3.0	5.8	3.1
5. Other current revenue, including sales	:	-31.7	10.6	0.9	-1.7	-3.5	-2.1	-2.1	-10.8	4.9	18.1	10.1	2.8	-2.2	8.9	2.2	14.3	-7.3
6. Total current revenue	:	-3.6	10.5	6.3	-5.3	-1.9	-0.8	-0.8	0.0	0.7	6.0	5.6	4.2	5.1	6.0	-6.6	7.6	2.1
7. Government consumption expenditure	:	-1.7	14.2	5.1	4.8	-0.6	2.1	2.1	-0.8	1.8	-1.4	0.7	4.0	5.0	5.6	6.3	3.9	2.6
8. Collective consumption	:	-15.3	16.6	-1.3	4.1	-1.3	2.9	2.9	-2.2	1.4	-2.5	0.7	2.7	5.7	7.1	6.2	5.0	2.4
9. Social transfers in kind	:	17.6	11.6	12.7	5.5	0.0	1.3	1.3	0.7	2.2	-0.3	0.7	5.4	4.4	4.1	6.3	2.7	2.7
10. Compensation of employees	:	-5.4	14.0	6.3	5.1	-1.9	0.9	0.9	-2.5	-2.1	2.0	2.8	4.2	8.1	5.3	6.0	4.5	4.0
11. Intermediate consumption	:	-0.7	12.2	9.1	-3.5	2.2	4.0	4.0	1.7	3.6	0.3	3.0	2.3	5.8	7.1	2.1	3.6	2.0
12. Social transfers other than in kind	:	-3.7	3.7	4.3	7.2	-0.1	4.6	4.6	0.9	1.9	3.1	-3.1	2.2	4.6	4.3	4.9	3.8	3.6
13. Social transfers in kind via market producers	:	-3.1	8.8	-3.1	13.9	-5.9	0.3	0.3	8.1	3.8	2.4	-2.0	1.5	1.0	5.5	5.8	3.1	2.7
14. Interest	:	40.3	10.4	15.5	18.5	7.2	13.7	13.7	2.0	10.2	2.3	-7.5	-9.8	-8.9	0.1	-5.2	-3.4	-3.5
15. Subsidies	:	5.2	9.9	9.3	-4.5	-2.4	-1.3	-1.3	-20.6	-16.0	-10.8	15.3	20.3	9.3	1.0	128.7	-50.5	4.2
16. Other current expenditure 1)	:	0.8	-0.9	0.5	-0.3	0.7	-0.4	-0.4	0.5	-0.4	0.6	0.0	-0.3	-0.5	-0.2	0.1	-0.1	-0.1
17. Total current expenditure	:	0.5	7.0	7.8	3.4	1.4	2.2	2.2	0.6	0.2	3.0	0.1	1.9	3.5	4.4	8.7	-0.9	2.9
18. Gross saving 1)	:	-2.4	1.3	-0.6	-3.5	-1.4	-1.3	-1.3	-0.3	0.2	1.3	2.3	0.9	0.6	0.7	-6.7	3.8	-0.4
19. Capital transfers received	:	-0.3	2.6	-2.1	32.8	-15.2	3.5	3.5	44.1	5.2	76.4	45.1	-33.6	32.2	72.4	12.3	77.8	26.0
20. Total revenue	:	-3.6	10.4	6.2	-5.1	-2.0	-0.8	-0.8	0.2	0.7	6.5	6.0	3.6	5.4	6.8	-6.2	9.2	3.0
21. Gross fixed capital formation	:	0.1	19.5	6.0	-6.3	-36.1	-3.9	-3.9	4.3	-1.9	-5.3	-5.1	-12.4	33.5	28.4	9.5	26.0	11.0
22. Other capital expenditure 1)	:	-0.1	-0.1	0.1	0.0	1.0	0.4	0.4	-0.3	0.3	-0.3	0.3	-0.6	0.6	0.1	-0.4	-0.1	0.0
23. Total expenditure	:	0.5	8.3	7.8	1.8	-1.3	2.6	2.6	0.3	0.6	1.7	0.5	-0.2	6.7	6.5	7.3	1.7	3.9
24. Tax burden	:	4.4	10.4	7.2	-5.9	-1.7	-0.6	-0.6	2.2	0.2	3.9	4.7	4.4	6.6	5.4	-8.3	6.1	4.4
25. Net lending (+) or net borrowing (-)	:	-1.9	0.9	-0.7	-3.3	-0.3	-1.5	-1.5	0.0	0.0	2.1	2.5	1.7	-0.6	0.1	-6.9	3.7	-0.4

1) Changes in GDP ratios.

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	0.3	3.0	2.2	2.9	6.2	6.5	8.0	5.5	5.6	5.5	3.5	0.9	-0.8	-0.2	-0.4	6.5	2.8	3.2
2. Interest payments (% of GDP)	1.4	2.2	1.7	1.8	2.2	2.4	2.7	3.1	3.1	3.4	3.4	3.1	2.6	2.3	2.2	2.3	2.1	1.9
3. Implicit interest rate 2)	:	8.0	4.7	5.1	5.4	4.9	4.7	4.7	4.5	4.2	4.2	3.8	3.4	3.1	3.1	2.9	2.6	2.4
4. Nominal GDP growth rate	30.8	7.3	9.5	7.6	-4.6	-0.4	1.4	-1.0	0.3	-0.2	2.5	3.4	4.6	4.9	4.4	-8.9	7.2	5.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	0.3	3.0	2.2	2.9	6.2	6.5	8.0	5.5	5.6	5.5	3.5	0.9	-0.8	-0.2	-0.4	6.5	2.8	3.2
6. Contribution of nominal GDP growth	:	-2.0	-3.4	-2.6	1.9	0.2	-0.8	0.6	-0.2	0.2	-2.1	-2.8	-3.6	-3.6	-3.1	7.1	-5.8	-3.9
7. Stock-flow adjustment 3)	:	5.7	-0.2	1.6	1.3	2.4	-0.6	-0.3	5.6	-2.0	-1.8	-1.7	1.1	0.6	2.1	0.1	-1.3	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.1	0.8	0.6	1.1	4.0	4.1	5.3	2.5	2.4	2.1	0.0	-2.1	-3.4	-2.5	-2.6	4.2	0.7	1.3
9. Snow-ball effect	:	0.2	-1.7	-0.8	4.1	2.6	1.8	3.7	2.9	3.6	1.4	0.3	-0.9	-1.3	-0.9	9.4	-3.7	-2.0
10. Stock-flow adjustment 3)	:	5.7	-0.2	1.6	1.3	2.4	-0.6	-0.3	5.6	-2.0	-1.8	-1.7	1.1	0.6	2.1	0.1	-1.3	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	6.7	-1.3	1.9	9.4	9.0	6.5	5.8	11.0	3.7	-0.4	-3.5	-3.3	-3.3	-1.5	13.8	-4.2	-0.7
12. Level of gross debt (end of year)	22.4	35.7	37.4	39.3	48.7	57.7	64.2	70.0	81.0	84.7	84.3	80.8	77.5	74.3	72.8	86.6	82.3	81.6

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	1011	2200	4029	4216	4315	4726	4903	5366	5629	6048	6507	6526	7009	7827	8523	8475	9052	9660
2. Current taxes on income and wealth	492	1282	2578	2793	2539	2128	1769	1947	1979	2192	2376	2617	2805	2857	3147	3267	3465	3753
3. Social contributions	851	1749	3465	3668	3412	3247	3686	3961	4062	4340	4630	4974	5018	5251	5583	5401	5533	5718
4. Of which actual social contributions	847	1739	3444	3645	3388	3222	3663	3941	4040	4315	4601	4959	5000	5229	5561	5379	5512	5695
5. Other current revenue, including sales	350	611	1237	1403	1530	1575	1536	1700	1948	1967	2040	1962	2068	2473	2574	2623	2726	2854
6. Total current revenue	2704	5843	11309	12081	11796	11676	11894	12975	13618	14547	15553	16079	16900	18408	19826	19765	20776	21985
7. Government consumption expenditure	1335	2824	5349	5824	5840	5882	5878	5787	5986	6559	6893	7227	7913	8518	9334	10549	10672	11075
8. Collective consumption	634	1373	2521	2785	2815	2870	2868	2827	3024	3346	3425	3583	3942	4208	4734	5550	5215	5363
9. Social transfers in kind	701	1451	2828	3040	3025	3012	3010	2959	2962	3213	3468	3644	3971	4310	4600	4999	5457	5712
10. Compensation of employees	677	1416	2923	3086	2961	2938	2869	2864	3066	3380	3632	3894	4216	4523	4811	5308	5735	5973
11. Intermediate consumption	455	894	1631	1930	2038	2110	2093	2127	2252	2512	2733	2706	3105	3425	3854	4438	4159	4352
12. Social transfers other than in kind	867	1677	3870	4215	4234	4238	4328	4347	4453	4492	4476	4532	4673	4890	5121	5535	5736	5981
13. Social transfers in kind via market producers	139	341	725	725	733	684	728	649	674	654	635	657	658	647	681	705	728	750
14. Interest	511	704	1037	1105	1194	1124	1180	1320	1369	1300	1203	1118	1040	1020	1059	1161	1214	1261
15. Subsidies	125	218	352	297	246	290	347	656	635	641	668	733	735	637	705	889	783	813
16. Other current expenditure	63	218	702	672	710	690	764	771	998	1033	1012	1282	1208	1463	1563	2139	1949	1993
17. Total current expenditure	2838	5468	11240	12030	12116	12075	12309	12732	13447	14012	14359	14923	15636	16606	17795	20174	20304	21123
18. Gross saving	-134	375	68	51	-320	-400	-415	242	171	535	1194	1156	1264	1803	2031	-409	472	862
19. Capital transfers received	18	61	218	171	353	524	620	593	788	960	1362	215	388	583	852	862	802	760
20. Total revenue	2722	5903	11527	12252	12149	12200	12514	13568	14406	15507	16915	16293	17288	18992	20679	20628	21578	22745
21. Gross fixed capital formation	33	475	1088	869	905	996	946	1071	1320	1746	2279	1143	1763	2507	2881	2943	2944	2944
22. Other capital expenditure	353	366	507	384	388	346	746	438	427	660	978	878	844	797	987	1443	1038	1023
23. Total expenditure	3223	6309	12835	13283	13409	13416	14001	14242	15195	16417	17615	16944	18242	19909	21664	24561	24286	25090
24. Tax burden	2354	5229	10120	10726	10297	10119	10381	11298	11692	12608	13549	14172	14894	16008	17331	17221	18135	19220
25. Net lending (+) or net borrowing (-)	-502	-405	-1308	-1031	-1260	-1217	-1487	-674	-788	-910	-701	-651	-954	-917	-985	-3933	-2708	-2345

Table 25B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Hungary****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	17.3	16.5	15.7	15.5	16.3	17.2	17.2	18.6	18.6	18.5	18.6	18.0	17.9	18.1	17.9	18.1	17.9	17.8
2. Current taxes on income and wealth	8.4	9.6	10.0	10.3	9.6	7.8	6.2	6.7	6.5	6.7	6.8	7.2	7.1	6.6	6.6	7.0	6.9	6.9
3. Social contributions	14.6	13.1	13.5	13.5	12.9	11.8	12.9	13.7	13.4	13.3	13.3	13.8	12.8	12.1	11.8	11.5	11.0	10.5
4. Of which actual social contributions	14.5	13.1	13.4	13.4	12.8	11.7	12.9	13.6	13.3	13.2	13.2	13.7	12.7	12.1	11.7	11.5	10.9	10.5
5. Other current revenue, including sales	6.0	4.6	4.8	5.2	5.8	5.7	5.4	5.9	6.4	6.0	5.8	5.4	5.3	5.7	5.4	5.6	5.4	5.3
6. Total current revenue	46.3	43.9	44.0	44.4	44.6	42.6	41.7	44.9	45.0	44.4	44.5	44.5	43.1	42.5	41.7	42.1	41.2	40.5
7. Government consumption expenditure	22.9	21.2	20.8	21.4	22.1	21.4	20.6	20.0	19.8	20.0	19.7	20.0	20.2	19.6	19.6	22.5	21.2	20.4
8. Collective consumption	10.9	10.3	9.8	10.2	10.6	10.5	10.1	9.8	10.0	10.2	9.8	9.9	10.0	9.7	10.0	11.8	10.3	9.9
9. Social transfers in kind	12.0	10.9	11.0	11.2	11.4	11.0	10.6	10.2	9.8	9.8	9.9	10.1	10.1	9.9	9.7	10.7	10.8	10.5
10. Compensation of employees	11.6	10.6	11.4	11.3	11.2	10.7	10.1	9.9	10.1	10.3	10.4	10.8	10.7	10.4	10.1	11.3	11.4	11.0
11. Intermediate consumption	7.8	6.7	6.3	7.1	7.7	7.7	7.3	7.4	7.4	7.7	7.8	7.5	7.9	7.9	8.1	9.5	8.2	8.0
12. Social transfers other than in kind	14.9	12.6	15.1	15.5	16.0	15.5	15.2	15.0	14.7	13.7	12.8	12.5	11.9	11.3	10.8	11.8	11.4	11.0
13. Social transfers in kind via market producers	2.4	2.6	2.8	2.7	2.8	2.5	2.6	2.2	2.2	2.0	1.8	1.8	1.7	1.5	1.4	1.5	1.4	1.4
14. Interest	8.7	5.3	4.0	4.1	4.5	4.1	4.1	4.6	4.5	4.0	3.4	3.1	2.7	2.4	2.2	2.5	2.4	2.3
15. Subsidies	2.1	1.6	1.4	1.1	0.9	1.1	1.2	2.3	2.1	2.0	1.9	2.0	1.9	1.5	1.5	1.9	1.6	1.5
16. Other current expenditure	1.1	1.6	2.7	2.5	2.7	2.5	2.7	2.7	3.3	3.2	2.9	3.5	3.1	3.4	3.3	4.6	3.9	3.7
17. Total current expenditure	48.6	41.0	43.7	44.2	45.8	44.0	43.2	44.0	44.4	42.8	41.1	41.3	39.9	38.3	37.5	43.0	40.2	38.9
18. Gross saving	-2.3	2.8	0.3	0.2	-1.2	-1.5	-1.5	0.8	0.6	1.6	3.4	3.2	3.2	4.2	4.3	-0.9	0.9	1.6
19. Capital transfers received	0.3	0.5	0.8	0.6	1.3	1.9	2.2	2.1	2.6	2.9	3.9	0.6	1.0	1.3	1.8	1.8	1.6	1.4
20. Total revenue	46.6	44.3	44.8	45.0	45.9	44.5	43.9	46.9	47.6	47.4	48.4	45.0	44.1	43.8	43.5	43.9	42.8	41.9
21. Gross fixed capital formation	0.6	3.6	4.2	3.2	3.4	3.6	3.3	3.7	4.4	5.3	6.5	3.2	4.5	5.8	6.1	6.3	5.8	5.4
22. Other capital expenditure	6.0	2.7	2.0	1.4	1.5	1.3	2.6	1.5	1.4	2.0	2.8	2.4	2.2	1.8	2.1	3.1	2.1	1.9
23. Total expenditure	55.2	47.3	49.9	48.8	50.7	48.9	49.1	49.2	50.2	50.1	50.4	46.8	46.5	45.9	45.6	52.3	48.1	46.2
24. Tax burden	40.3	39.2	39.4	39.4	38.9	36.9	36.4	39.1	38.6	38.5	38.8	39.2	38.0	36.9	36.5	36.7	35.9	35.4
25. Net lending (+) or net borrowing (-)	-8.6	-3.0	-5.1	-3.8	-4.8	-4.4	-5.2	-2.3	-2.6	-2.8	-2.0	-1.8	-2.4	-2.1	-2.1	-8.4	-5.4	-4.3

Table 25C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	18.0	16.6	11.2	4.7	2.3	9.5	3.8	9.4	4.9	7.4	7.6	0.3	7.4	11.7	8.9	-0.6	6.8	6.7
2. Current taxes on income and wealth	30.2	19.8	16.6	8.4	-9.1	-16.2	-16.9	10.1	1.6	10.8	8.4	10.1	7.2	1.9	10.1	3.8	6.1	8.3
3. Social contributions	14.4	15.1	15.6	5.8	-7.0	-4.8	13.5	7.5	2.5	6.8	6.7	7.4	0.9	4.6	6.3	-3.3	2.5	3.3
4. Of which actual social contributions	14.4	15.2	15.8	5.8	-7.0	-4.9	13.7	7.6	2.5	6.8	6.6	7.8	0.8	4.6	6.4	-3.3	2.5	3.3
5. Other current revenue, including sales	37.1	9.0	3.0	13.5	9.0	2.9	-2.5	10.7	14.6	1.0	3.7	-3.8	5.4	19.6	4.1	1.9	3.9	4.7
6. Total current revenue	21.5	16.0	12.7	6.8	-2.4	-1.0	1.9	9.1	5.0	6.8	6.9	3.4	5.1	8.9	7.7	-0.3	5.1	5.8
7. Government consumption expenditure	15.4	14.2	-0.1	8.9	0.3	0.7	-0.1	-1.6	3.5	9.6	5.1	4.8	9.5	7.6	9.6	13.0	1.2	3.8
8. Collective consumption	14.8	14.9	2.5	10.5	1.1	2.0	-0.1	-1.4	7.0	10.7	2.3	4.6	10.0	6.7	12.5	17.2	-6.0	2.8
9. Social transfers in kind	16.0	13.5	-2.3	7.5	-0.5	-0.4	0.0	-1.7	0.1	8.5	8.0	5.1	9.0	8.5	6.7	8.7	9.2	4.7
10. Compensation of employees	12.3	13.9	1.1	5.5	-4.0	-0.8	-2.4	-0.2	7.1	10.2	7.4	7.2	8.3	7.3	6.4	10.3	8.1	4.1
11. Intermediate consumption	11.1	12.7	4.1	18.3	5.6	3.6	-0.8	1.6	5.9	11.5	8.8	-1.0	14.7	10.3	12.5	15.2	-6.3	4.6
12. Social transfers other than in kind	8.6	10.5	8.9	8.9	0.4	0.1	2.1	0.4	2.4	0.9	-0.3	1.2	3.1	4.6	4.7	8.1	3.6	4.3
13. Social transfers in kind via market producers	28.6	10.4	-14.3	0.1	1.1	-6.7	6.4	-10.9	3.9	-2.9	-3.0	3.6	0.2	-1.7	5.3	3.4	3.3	3.0
14. Interest	26.2	-9.6	10.9	6.6	8.0	-5.9	5.0	11.8	3.7	-5.0	-7.5	-7.1	-6.9	-1.9	3.8	9.6	4.6	3.8
15. Subsidies	17.4	-0.9	4.6	-15.7	-17.1	17.9	19.9	88.8	-3.2	0.9	4.2	9.7	0.3	-13.3	10.7	26.1	-12.0	3.8
16. Other current expenditure 1)	0.2	0.1	0.0	-0.3	0.2	-0.2	0.2	0.0	0.6	-0.1	-0.3	0.6	-0.5	0.3	-0.1	1.3	-0.7	-0.2
17. Total current expenditure	15.3	8.6	4.1	7.0	0.7	-0.3	1.9	3.4	5.6	4.2	2.5	3.9	4.8	6.2	7.2	13.4	0.6	4.0
18. Gross saving 1)	2.5	2.8	3.4	-0.1	-1.4	-0.2	0.0	2.3	-0.3	1.1	1.8	-0.2	0.0	0.9	0.1	-5.1	1.8	0.7
19. Capital transfers received	125.0	15.8	0.1	-21.3	106.0	48.3	18.3	-4.3	32.9	21.8	41.8	-84.2	81.0	50.2	46.1	1.2	-7.0	-5.2
20. Total revenue	22.2	16.0	12.5	6.3	-0.8	0.4	2.6	8.4	6.2	7.6	9.1	-3.7	6.1	9.9	8.9	-0.2	4.6	5.4
21. Gross fixed capital formation	310.0	21.3	-12.6	-20.1	4.2	10.0	-5.0	13.3	23.3	32.2	30.5	-49.9	54.3	42.2	15.0	2.2	0.0	0.0
22. Other capital expenditure 1)	-2.8	0.4	0.1	-0.6	0.1	-0.2	1.4	-1.1	-0.1	0.6	0.8	-0.4	-0.3	-0.3	0.2	1.0	-1.0	-0.2
23. Total expenditure	12.9	10.6	2.7	3.5	0.9	0.1	4.4	1.7	6.7	8.0	7.3	-3.8	7.7	9.1	8.8	13.4	-1.1	3.3
24. Tax burden	19.2	16.9	14.1	6.0	-4.0	-1.7	2.6	8.8	3.5	7.8	7.5	4.6	5.1	7.5	8.3	-0.6	5.3	6.0
25. Net lending (+) or net borrowing (-)	4.2	2.2	4.2	1.3	-1.0	0.3	-0.8	2.9	-0.3	-0.2	0.8	0.2	-0.6	0.3	0.0	-6.3	3.0	1.1

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	8.6	4.0	5.1	3.8	4.8	4.4	5.2	2.3	2.6	2.8	2.0	1.8	2.4	2.1	2.1	8.4	5.4	4.3
2. Interest payments (% of GDP)	8.7	4.7	4.0	4.1	4.5	4.1	4.1	4.6	4.5	4.0	3.4	3.1	2.7	2.4	2.2	2.5	2.4	2.3
3. Implicit interest rate 2)	:	9.8	6.6	6.6	6.1	5.4	5.4	5.8	6.0	5.5	4.8	4.2	3.8	3.6	3.5	3.7	3.3	3.2
4. Nominal GDP growth rate	28.6	15.6	5.7	5.9	-2.8	3.7	3.9	1.5	4.7	8.1	6.7	3.5	8.5	10.5	9.6	-1.2	7.5	7.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	4.0	5.1	3.8	4.8	4.4	5.2	2.3	2.6	2.8	2.0	1.8	2.4	2.1	2.1	8.4	5.4	4.3
6. Contribution of nominal GDP growth	:	-7.5	-3.5	-3.7	2.1	-2.8	-3.0	-1.2	-3.5	-5.8	-4.8	-2.6	-5.9	-6.8	-6.1	0.8	-5.4	-5.6
7. Stock-flow adjustment 3)	:	0.1	-0.5	6.1	-0.4	0.3	-1.9	-3.2	-0.1	2.3	1.9	-0.1	0.7	1.7	0.3	3.4	0.0	0.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.1	-0.7	1.1	-0.3	0.2	0.3	1.1	-2.2	-1.9	-1.2	-1.4	-1.3	-0.2	-0.2	-0.2	5.9	3.0	2.0
9. Snow-ball effect	:	-2.8	0.6	0.4	6.6	1.3	1.1	3.4	1.0	-1.8	-1.4	0.5	-3.2	-4.5	-3.8	3.3	-3.0	-3.2
10. Stock-flow adjustment 3)	:	0.1	-0.5	6.1	-0.4	0.3	-1.9	-3.2	-0.1	2.3	1.9	-0.1	0.7	1.7	0.3	3.4	0.0	0.5
(% of GDP)																		
11. Change in gross debt 5)	:	-3.5	1.1	6.2	6.4	1.9	0.3	-2.1	-1.0	-0.7	-0.9	-0.9	-2.8	-3.0	-3.7	12.6	-0.1	-0.7
12. Level of gross debt (end of year)	84.1	52.3	65.7	71.8	78.2	80.2	80.4	78.4	77.4	76.7	75.8	74.9	72.2	69.1	65.4	78.0	77.9	77.2

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	49.0	97.0	171.0	187.0	178.0	199.0	216.0	212.0	212.0	221.0	233.0	249.0	274.0	298.0	316.0	312.0	333.0	358.0
2. Current taxes on income and wealth	39.0	53.0	98.0	107.0	98.0	97.0	105.0	113.0	111.0	117.0	125.0	132.0	146.0	166.0	182.0	174.0	188.0	201.0
3. Social contributions	42.0	104.0	152.0	157.0	166.0	171.0	191.0	212.0	221.0	227.0	243.0	257.0	276.0	299.0	325.0	325.0	333.0	353.0
4. Of which actual social contributions	39.0	97.0	141.0	145.0	153.0	157.0	176.0	197.0	205.0	210.0	226.0	239.0	258.0	281.0	305.0	305.0	313.0	332.0
5. Other current revenue, including sales	20.0	39.0	60.0	64.0	68.0	71.0	73.0	80.0	78.0	81.0	83.0	72.0	81.0	88.0	93.0	88.0	90.0	93.0
6. Total current revenue	150.0	293.0	481.0	516.0	510.0	538.0	585.0	618.0	622.0	646.0	684.0	711.0	777.0	851.0	915.0	899.0	943.0	1005.0
7. Government consumption expenditure	65.0	135.0	216.0	240.0	257.0	277.0	284.0	293.0	302.0	313.0	325.0	334.0	352.0	376.0	412.0	435.0	447.0	464.0
8. Collective consumption	38.0	62.0	101.0	114.0	119.0	130.0	131.0	135.0	138.0	144.0	148.0	151.0	159.0	170.0	187.0	194.0	189.0	188.0
9. Social transfers in kind	27.0	73.0	115.0	126.0	138.0	148.0	153.0	159.0	164.0	169.0	178.0	183.0	193.0	206.0	225.0	241.0	258.0	276.0
10. Compensation of employees	39.0	82.0	124.0	139.0	151.0	161.0	167.0	170.0	174.0	181.0	187.0	193.0	203.0	215.0	235.0	249.0	255.0	263.0
11. Intermediate consumption	24.0	50.0	73.0	81.0	82.0	90.0	89.0	93.0	94.0	98.0	102.0	103.0	110.0	120.0	128.0	130.0	135.0	144.0
12. Social transfers other than in kind	58.0	120.0	168.0	181.0	199.0	212.0	217.0	228.0	240.0	248.0	257.0	284.0	300.0	315.0	353.0	391.0	418.0	427.0
13. Social transfers in kind via market producers	6.0	14.0	22.0	25.0	28.0	28.0	28.0	31.0	32.0	33.0	35.0	35.0	38.0	39.0	43.0	47.0	49.0	49.0
14. Interest	19.0	23.0	26.0	27.0	34.0	36.0	40.0	43.0	42.0	34.0	32.0	32.0	31.0	31.0	31.0	32.0	33.0	33.0
15. Subsidies	4.0	6.0	11.0	13.0	12.0	13.0	12.0	11.0	11.0	11.0	9.0	10.0	10.0	9.0	12.0	103.0	15.0	11.0
16. Other current expenditure	4.0	3.0	28.0	32.0	31.0	32.0	34.0	38.0	39.0	37.0	40.0	37.0	37.0	44.0	46.0	51.0	46.0	46.0
17. Total current expenditure	153.0	297.0	452.0	497.0	536.0	571.0	587.0	614.0	632.0	642.0	661.0	695.0	729.0	773.0	848.0	1003.0	949.0	972.0
18. Gross saving	-3.0	-5.0	29.0	18.0	-26.0	-34.0	-2.0	3.0	-10.0	5.0	22.0	16.0	48.0	78.0	67.0	-105.0	-6.0	33.0
19. Capital transfers received	0.0	0.0	6.0	6.0	8.0	18.0	27.0	21.0	16.0	21.0	20.0	11.0	15.0	25.0	26.0	28.0	27.0	18.0
20. Total revenue	151.0	292.0	487.0	522.0	518.0	556.0	612.0	639.0	638.0	667.0	704.0	722.0	792.0	876.0	941.0	927.0	970.0	1024.0
21. Gross fixed capital formation	9.0	22.0	52.0	61.0	68.0	82.0	94.0	79.0	70.0	80.0	82.0	61.0	75.0	99.0	98.0	104.0	111.0	117.0
22. Other capital expenditure	2.0	3.0	5.0	10.0	13.0	10.0	9.0	7.0	6.0	8.0	8.0	10.0	17.0	10.0	11.0	21.0	10.0	10.0
23. Total expenditure	165.0	322.0	509.0	568.0	618.0	663.0	690.0	700.0	708.0	730.0	751.0	766.0	821.0	881.0	957.0	1129.0	1070.0	1099.0
24. Tax burden	126.0	246.0	411.0	441.0	430.0	453.0	498.0	522.0	528.0	549.0	584.0	622.0	679.0	746.0	805.0	793.0	835.0	893.0
25. Net lending (+) or net borrowing (-)	-14.0	-30.0	-22.0	-46.0	-100.0	-107.0	-78.0	-62.0	-70.0	-62.0	-47.0	-44.0	-30.0	-5.0	-16.0	-202.0	-100.0	-76.0

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	14.2	12.9	14.4	14.5	13.0	13.7	13.8	13.0	12.9	12.9	12.9	13.4	13.8	14.0	13.8	13.7	13.9	14.0
2. Current taxes on income and wealth	11.3	7.1	8.3	8.4	7.2	6.7	6.7	7.0	6.8	6.8	6.9	7.1	7.3	7.8	7.9	7.6	7.8	7.8
3. Social contributions	12.2	13.9	12.8	12.2	12.1	11.8	12.2	13.1	13.4	13.3	13.5	13.8	13.9	14.1	14.2	14.2	13.8	13.8
4. Of which actual social contributions	11.2	13.0	11.9	11.3	11.2	10.9	11.2	12.1	12.4	12.3	12.5	12.8	12.9	13.2	13.3	13.4	13.0	13.0
5. Other current revenue, including sales	5.9	5.2	5.0	5.0	4.9	4.9	4.7	5.0	4.7	4.7	4.6	3.9	4.1	4.2	4.0	3.8	3.8	3.6
6. Total current revenue	43.6	39.1	40.5	40.1	37.2	37.2	37.4	38.0	37.8	37.8	38.0	38.1	39.0	40.1	40.0	39.3	39.3	39.3
7. Government consumption expenditure	18.9	18.1	18.2	18.7	18.8	19.2	18.1	18.1	18.3	18.3	18.1	17.9	17.7	17.7	18.0	19.1	18.6	18.1
8. Collective consumption	11.1	8.3	8.5	8.8	8.7	9.0	8.4	8.3	8.4	8.4	8.2	8.1	8.0	8.0	8.2	8.5	7.9	7.3
9. Social transfers in kind	7.8	9.8	9.7	9.8	10.1	10.2	9.8	9.8	9.9	9.9	9.9	9.8	9.7	9.7	9.8	10.5	10.7	10.8
10. Compensation of employees	11.2	10.9	10.5	10.8	11.0	11.1	10.7	10.5	10.6	10.6	10.4	10.4	10.2	10.1	10.3	10.9	10.6	10.3
11. Intermediate consumption	7.0	6.7	6.1	6.3	6.0	6.3	5.7	5.7	5.7	5.7	5.7	5.5	5.5	5.7	5.6	5.7	5.6	5.6
12. Social transfers other than in kind	16.8	16.1	14.2	14.0	14.5	14.6	13.9	14.0	14.6	14.5	14.3	15.2	15.1	14.9	15.4	17.1	17.4	16.7
13. Social transfers in kind via market producers	1.7	1.8	1.8	1.9	2.0	1.9	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.9	2.0	2.0	1.9
14. Interest	5.6	3.0	2.2	2.1	2.5	2.5	2.5	2.7	2.5	2.0	1.8	1.7	1.6	1.4	1.4	1.4	1.4	1.3
15. Subsidies	1.0	0.8	0.9	1.0	0.9	0.9	0.8	0.7	0.7	0.7	0.5	0.5	0.5	0.4	0.5	4.5	0.6	0.4
16. Other current expenditure	1.1	0.5	2.4	2.5	2.3	2.2	2.2	2.3	2.4	2.1	2.2	2.0	1.9	2.1	2.0	2.3	1.9	1.8
17. Total current expenditure	44.4	39.7	38.1	38.7	39.1	39.5	37.5	37.8	38.4	37.5	36.7	37.3	36.6	36.4	37.1	43.9	39.5	38.0
18. Gross saving	-0.9	-0.6	2.5	1.4	-1.9	-2.3	-0.1	0.2	-0.6	0.3	1.2	0.8	2.4	3.7	2.9	-4.6	-0.2	1.3
19. Capital transfers received	0.1	0.0	0.5	0.4	0.6	1.3	1.7	1.3	1.0	1.2	1.1	0.6	0.8	1.2	1.1	1.2	1.1	0.7
20. Total revenue	43.7	39.0	41.0	40.6	37.8	38.4	39.1	39.4	38.8	39.0	39.1	38.7	39.8	41.3	41.1	40.6	40.4	40.0
21. Gross fixed capital formation	2.7	2.9	4.4	4.7	5.0	5.7	6.0	4.9	4.3	4.7	4.5	3.3	3.8	4.7	4.3	4.6	4.6	4.6
22. Other capital expenditure	0.7	0.4	0.4	0.8	1.0	0.7	0.6	0.4	0.4	0.5	0.4	0.5	0.9	0.5	0.5	0.9	0.4	0.4
23. Total expenditure	47.9	43.0	42.9	44.2	45.0	45.8	44.1	43.1	43.0	42.6	41.7	41.1	41.3	41.5	41.8	49.4	44.6	42.9
24. Tax burden	36.6	32.9	34.6	34.3	31.4	31.3	31.8	32.2	32.1	32.1	32.4	33.4	34.1	35.1	35.2	34.7	34.8	34.9
25. Net lending (+) or net borrowing (-)	-4.2	-4.0	-1.9	-3.6	-7.3	-7.4	-5.0	-3.8	-4.2	-3.6	-2.6	-2.4	-1.5	-0.2	-0.7	-8.8	-4.2	-3.0

Table 26C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	27.0	4.4	13.3	9.0	-4.5	11.5	8.9	-2.2	0.1	4.5	5.1	7.2	9.9	8.7	6.2	-1.3	6.6	7.6
2. Current taxes on income and wealth	19.6	3.5	24.7	9.7	-8.7	-1.6	9.1	7.6	-2.0	4.9	6.9	6.3	10.1	13.6	9.6	-4.1	7.9	6.9
3. Social contributions	27.7	5.2	8.8	3.3	5.8	3.0	11.2	11.4	4.3	2.7	7.0	5.5	7.4	8.4	8.7	0.0	2.4	6.2
4. Of which actual social contributions	28.3	4.7	9.1	2.8	5.5	2.6	11.7	11.8	4.1	2.7	7.4	5.7	7.9	8.9	8.9	0.0	2.4	6.2
5. Other current revenue, including sales	14.7	12.4	-3.9	7.5	5.0	5.4	2.4	10.2	-3.3	4.2	2.6	-13.0	11.7	9.1	5.0	-5.2	2.9	3.6
6. Total current revenue	23.6	5.5	11.4	7.2	-1.1	5.4	8.8	5.5	0.7	3.9	5.8	4.0	9.2	9.5	7.6	-1.8	5.0	6.6
7. Government consumption expenditure	22.6	12.2	9.0	11.1	7.2	7.8	2.4	3.4	2.8	3.9	3.8	2.6	5.4	6.9	9.5	5.7	2.7	3.8
8. Collective consumption	20.2	9.1	9.2	12.7	4.9	8.8	0.7	3.0	2.6	4.2	2.7	2.0	5.5	6.8	10.0	3.9	-2.9	-0.6
9. Social transfers in kind	26.0	14.9	8.8	9.7	9.2	7.0	3.8	3.7	3.0	3.6	4.8	3.1	5.3	7.0	9.0	7.1	7.1	7.1
10. Compensation of employees	23.7	11.4	8.7	12.1	8.2	6.9	3.8	1.9	2.3	4.0	3.1	3.4	5.0	5.9	9.4	5.8	2.2	3.3
11. Intermediate consumption	30.6	10.7	8.8	11.7	1.0	10.4	-1.7	4.2	1.3	4.7	4.1	1.0	6.5	9.1	6.8	1.5	3.5	6.6
12. Social transfers other than in kind	25.6	6.7	3.6	7.3	10.3	6.2	2.6	5.0	5.2	3.2	3.9	10.5	5.6	5.1	11.8	11.0	6.7	2.2
13. Social transfers in kind via market producers	2.8	27.2	3.4	12.6	11.8	0.8	0.9	8.9	5.1	2.3	5.6	2.0	6.2	3.5	10.3	8.7	4.5	0.1
14. Interest	-0.4	14.4	2.1	5.1	23.7	7.1	10.4	9.3	-4.2	-19.2	-5.9	0.4	-2.0	-1.9	2.7	1.6	1.9	2.1
15. Subsidies	33.5	2.0	19.3	18.0	-6.6	7.9	-9.5	-3.3	-3.0	2.2	-23.4	14.2	1.9	-6.7	31.0	734.5	-85.1	-27.9
16. Other current expenditure 1)	0.1	0.1	0.0	0.1	-0.2	-0.1	0.0	0.1	0.0	-0.2	0.1	-0.2	-0.1	0.2	-0.1	0.3	-0.4	-0.1
17. Total current expenditure	22.2	10.2	6.4	10.0	7.8	6.6	2.7	4.7	2.8	1.6	3.1	5.1	4.8	6.0	9.8	18.3	-5.4	2.4
18. Gross saving 1)	0.5	-1.7	1.8	-1.0	-3.3	-0.4	2.2	0.3	-0.8	0.9	1.0	-0.4	1.6	1.3	-0.7	-7.5	4.3	1.5
19. Capital transfers received	6607.1	49.6	4.3	-0.2	37.2	135.2	46.4	-21.2	-24.5	30.3	-3.9	-46.8	41.1	68.0	1.2	9.2	-4.6	-31.2
20. Total revenue	33.4	5.5	11.3	7.1	-0.7	7.4	10.1	4.3	-0.1	4.6	5.5	2.5	9.7	10.7	7.4	-1.5	4.7	5.5
21. Gross fixed capital formation	38.7	6.1	25.8	16.8	12.6	20.0	14.8	-16.0	-11.2	14.2	1.8	-25.0	23.1	31.1	-0.9	6.3	7.1	5.4
22. Other capital expenditure 1)	4.0	0.1	-0.4	0.3	0.2	-0.3	-0.1	-0.1	-0.1	0.1	0.0	0.1	0.3	-0.4	0.0	0.5	-0.5	0.0
23. Total expenditure	33.7	10.2	7.2	11.5	8.8	7.4	4.0	1.5	1.0	3.1	2.9	2.1	7.2	7.3	8.6	18.0	-5.2	2.7
24. Tax burden	25.1	4.3	14.4	7.2	-2.3	5.3	9.9	4.8	1.1	3.9	6.4	6.5	9.2	9.8	8.0	-1.5	5.3	6.9
25. Net lending (+) or net borrowing (-)	-0.4	-1.7	1.7	-1.7	-3.6	-0.1	2.4	1.2	-0.4	0.6	1.0	0.2	0.9	1.2	-0.5	-8.2	4.7	1.2

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	4.2	4.7	1.9	3.6	7.3	7.4	5.0	3.8	4.2	3.6	2.6	2.4	1.5	0.2	0.7	8.8	4.2	3.0
2. Interest payments (% of GDP)	5.6	3.1	2.2	2.1	2.5	2.5	2.5	2.7	2.5	2.0	1.8	1.7	1.6	1.4	1.4	1.4	1.4	1.3
3. Implicit interest rate 2)	:	8.9	5.1	5.1	5.6	5.3	5.1	5.1	4.7	3.6	3.6	3.4	3.1	3.0	3.0	3.1	2.5	2.4
4. Nominal GDP growth rate	36.9	4.4	11.0	8.3	6.7	5.5	8.2	3.7	1.4	3.9	5.3	3.5	6.8	6.6	7.8	-0.2	5.1	6.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.2	4.7	1.9	3.6	7.3	7.4	5.0	3.8	4.2	3.6	2.6	2.4	1.5	0.2	0.7	8.8	4.2	3.0
6. Contribution of nominal GDP growth	:	-1.5	-4.7	-3.4	-2.9	-2.6	-4.0	-2.0	-0.8	-2.1	-2.5	-1.7	-3.4	-3.1	-3.5	0.1	-2.8	-3.5
7. Stock-flow adjustment 3)	:	-2.3	0.0	2.0	-1.2	-1.2	0.2	-2.1	-1.4	-6.8	0.2	2.3	-1.6	1.1	-0.3	1.9	-0.7	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.4	1.6	-0.3	1.5	4.8	4.9	2.4	1.1	1.7	1.7	0.8	0.7	-0.1	-1.2	-0.7	7.4	2.8	1.7
9. Snow-ball effect	:	1.6	-2.5	-1.3	-0.5	-0.1	-1.5	0.7	1.8	-0.2	-0.8	0.0	-1.9	-1.7	-2.2	1.5	-1.4	-2.2
10. Stock-flow adjustment 3)	:	-2.3	0.0	2.0	-1.2	-1.2	0.2	-2.1	-1.4	-6.8	0.2	2.3	-1.6	1.1	-0.3	1.9	-0.7	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	0.9	-2.8	2.2	3.1	3.6	1.1	-0.3	2.1	-5.3	0.2	2.9	-3.6	-1.8	-3.1	10.9	0.7	-0.9
12. Level of gross debt (end of year)	47.5	37.3	44.5	46.7	49.8	53.4	54.6	54.3	56.4	51.1	51.3	54.2	50.6	48.8	45.7	56.6	57.3	56.4

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	0.7	9.6	51.6	60.7	54.3	62.7	73.1	78.1	80.9	85.2	94.6	86.6	88.4	99.3	112.0	106.1	112.6	121.3
2. Current taxes on income and wealth	0.8	5.8	27.9	34.6	31.5	30.6	34.0	34.5	37.6	41.4	47.0	49.2	52.1	46.6	51.3	48.9	53.4	58.4
3. Social contributions	0.6	9.3	43.6	52.0	51.3	49.6	50.8	52.0	54.8	57.0	57.6	67.0	80.2	108.6	119.6	122.0	131.2	139.2
4. Of which actual social contributions	0.6	9.0	40.8	48.6	47.6	45.8	50.8	52.0	54.8	57.0	57.6	61.3	72.4	100.5	111.5	113.6	122.3	129.8
5. Other current revenue, including sales	0.3	2.6	19.3	23.1	21.4	25.2	24.4	25.3	28.7	30.0	33.7	30.9	31.5	40.0	41.9	50.1	46.0	50.3
6. Total current revenue	2.4	27.4	142.4	170.3	158.5	168.0	182.3	189.8	202.0	213.6	233.0	233.8	252.2	294.5	324.8	327.0	343.3	369.3
7. Government consumption expenditure	0.9	13.6	65.5	85.7	85.5	81.7	79.8	86.2	90.7	97.1	99.8	115.2	134.8	160.1	186.6	204.6	211.5	222.1
8. Collective consumption	0.5	7.6	37.1	45.1	43.1	38.4	41.4	46.6	47.9	52.9	53.3	61.9	73.4	90.1	102.8	112.7	116.5	122.3
9. Social transfers in kind	0.4	6.1	28.4	40.6	42.4	43.3	38.4	39.6	42.8	44.2	46.5	53.3	61.3	70.1	83.9	91.9	95.0	99.8
10. Compensation of employees	0.5	6.4	40.4	54.1	54.8	50.6	44.1	46.4	51.7	52.6	55.7	68.8	84.4	104.0	119.2	127.8	133.0	140.1
11. Intermediate consumption	0.5	7.6	27.1	33.9	32.1	28.9	32.4	35.6	36.4	40.4	42.3	42.7	44.5	48.8	58.6	66.0	67.7	70.7
12. Social transfers other than in kind	0.7	7.9	38.3	53.3	63.8	67.6	66.8	66.5	68.1	70.0	75.2	81.4	92.8	102.2	116.4	143.0	175.3	199.7
13. Social transfers in kind via market producers	0.0	0.2	3.6	4.5	3.4	5.7	7.5	5.7	6.4	6.7	6.5	6.6	6.8	8.1	9.1	9.6	10.1	10.6
14. Interest	0.1	3.2	2.9	3.6	7.6	8.0	9.0	10.4	11.2	11.0	11.6	11.5	10.8	10.9	12.3	16.7	21.2	26.4
15. Subsidies	0.3	1.8	6.4	5.7	5.6	5.4	4.8	3.9	3.4	2.6	3.0	2.6	3.0	3.4	4.0	13.2	4.8	4.7
16. Other current expenditure	0.1	0.4	8.0	7.5	9.3	10.1	12.1	15.1	12.1	15.5	17.7	11.1	14.9	17.0	16.2	17.7	18.1	20.5
17. Total current expenditure	2.3	27.6	126.7	162.7	176.6	176.3	176.7	183.7	189.3	198.9	211.9	224.7	257.3	294.4	335.8	394.0	430.2	472.6
18. Gross saving	0.2	-0.2	15.6	7.7	-18.1	-8.3	5.6	6.1	12.8	14.8	21.0	9.1	-5.0	0.1	-11.1	-66.9	-87.0	-103.3
19. Capital transfers received	0.0	0.1	5.6	4.0	2.4	6.7	8.4	10.2	9.6	14.6	19.8	10.3	12.1	9.3	12.0	15.5	17.3	20.0
20. Total revenue	2.5	27.4	147.9	174.3	160.9	174.7	190.7	200.0	211.6	228.2	252.7	244.1	264.3	303.8	336.7	342.5	360.5	389.2
21. Gross fixed capital formation	0.3	2.8	26.2	35.0	30.6	30.2	30.6	28.6	28.2	28.5	36.8	27.9	21.9	25.3	36.7	45.1	45.0	52.6
22. Other capital expenditure	0.0	0.8	6.6	5.6	1.8	4.7	13.8	9.4	7.5	8.9	8.3	11.5	7.8	12.1	10.5	9.5	9.8	10.2
23. Total expenditure	2.6	31.2	159.5	203.2	209.0	211.2	221.1	221.7	225.0	236.2	257.1	264.1	287.0	331.7	383.0	448.5	485.0	535.4
24. Tax burden	2.1	24.5	120.8	144.6	133.9	139.5	158.3	165.1	173.8	184.1	199.9	197.8	213.7	247.2	276.2	269.6	289.5	310.8
25. Net lending (+) or net borrowing (-)	-0.2	-3.7	-11.6	-28.9	-48.1	-36.6	-30.4	-21.7	-13.4	-8.0	-4.4	-20.0	-22.6	-27.9	-46.2	-106.0	-124.4	-146.2

Table 27B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Romania****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	9.3	11.9	12.1	11.2	10.2	11.9	13.1	13.2	12.7	12.7	13.3	11.3	10.3	10.4	10.6	10.3	10.3	10.3
2. Current taxes on income and wealth	10.6	7.2	6.6	6.4	5.9	5.8	6.1	5.8	5.9	6.2	6.6	6.4	6.1	4.9	4.8	4.7	4.9	5.0
3. Social contributions	7.9	11.4	10.3	9.6	9.7	9.4	9.1	8.8	8.6	8.5	8.1	8.8	9.4	11.4	11.3	11.8	11.9	11.9
4. Of which actual social contributions	7.7	11.1	9.6	9.0	9.0	8.7	9.1	8.8	8.6	8.5	8.1	8.0	8.4	10.6	10.5	11.0	11.1	11.1
5. Other current revenue, including sales	4.2	3.2	4.5	4.3	4.0	4.8	4.4	4.3	4.5	4.5	4.7	4.0	3.7	4.2	4.0	4.8	4.2	4.3
6. Total current revenue	32.0	33.8	33.4	31.6	29.9	31.8	32.6	32.1	31.8	31.9	32.7	30.6	29.4	30.9	30.6	31.7	31.3	31.5
7. Government consumption expenditure	12.2	16.9	15.4	15.9	16.1	15.5	14.3	14.6	14.3	14.5	14.0	15.1	15.7	16.8	17.6	19.8	19.3	18.9
8. Collective consumption	6.4	9.4	8.7	8.4	8.1	7.3	7.4	7.9	7.5	7.9	7.5	8.1	8.6	9.5	9.7	10.9	10.6	10.4
9. Social transfers in kind	5.8	7.5	6.7	7.5	8.0	8.2	6.9	6.7	6.7	6.6	6.5	7.0	7.1	7.4	7.9	8.9	8.7	8.5
10. Compensation of employees	6.7	7.9	9.5	10.0	10.3	9.6	7.9	7.8	8.1	7.9	7.8	9.0	9.8	10.9	11.2	12.4	12.1	11.9
11. Intermediate consumption	6.1	9.5	6.4	6.3	6.0	5.5	5.8	6.0	5.7	6.0	5.9	5.6	5.2	5.1	5.5	6.4	6.2	6.0
12. Social transfers other than in kind	9.2	9.7	9.0	9.9	12.0	12.8	12.0	11.2	10.7	10.5	10.6	10.7	10.8	10.7	11.0	13.8	16.0	17.0
13. Social transfers in kind via market producers	0.4	0.3	0.8	0.8	0.6	1.1	1.3	1.0	1.0	1.0	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.9
14. Interest	1.6	3.9	0.7	0.7	1.4	1.5	1.6	1.8	1.8	1.6	1.6	1.5	1.3	1.1	1.2	1.6	1.9	2.2
15. Subsidies	4.1	2.3	1.5	1.1	1.1	1.0	0.9	0.7	0.5	0.4	0.4	0.3	0.4	0.4	0.4	1.3	0.4	0.4
16. Other current expenditure	1.6	0.5	1.9	1.4	1.8	1.9	2.2	2.6	1.9	2.3	2.5	1.5	1.7	1.8	1.5	1.7	1.6	1.7
17. Total current expenditure	29.7	34.1	29.8	30.1	33.3	33.4	31.6	31.0	29.8	29.7	29.8	29.4	30.0	30.9	31.7	38.1	39.2	40.3
18. Gross saving	2.3	-0.2	3.7	1.4	-3.4	-1.6	1.0	1.0	2.0	2.2	3.0	1.2	-0.6	0.0	-1.0	-6.5	-7.9	-8.8
19. Capital transfers received	0.3	0.1	1.3	0.7	0.5	1.3	1.5	1.7	1.5	2.2	2.8	1.3	1.4	1.0	1.1	1.5	1.6	1.7
20. Total revenue	32.3	33.9	34.7	32.3	30.3	33.1	34.1	33.8	33.3	34.1	35.5	32.0	30.8	31.9	31.8	33.2	32.8	33.2
21. Gross fixed capital formation	4.2	3.5	6.2	6.5	5.8	5.7	5.5	4.8	4.4	4.3	5.2	3.7	2.6	2.7	3.5	4.4	4.1	4.5
22. Other capital expenditure	0.5	1.0	1.5	1.0	0.3	0.9	2.5	1.6	1.2	1.3	1.2	1.5	0.9	1.3	1.0	0.9	0.9	0.9
23. Total expenditure	34.3	38.5	37.5	37.6	39.4	40.0	39.6	37.5	35.4	35.3	36.1	34.6	33.5	34.9	36.1	43.4	44.2	45.6
24. Tax burden	27.6	30.3	28.4	26.8	25.2	26.4	28.3	27.9	27.4	27.5	28.1	25.9	24.9	26.0	26.1	26.1	26.4	26.5
25. Net lending (+) or net borrowing (-)	-2.0	-4.6	-2.7	-5.4	-9.1	-6.9	-5.4	-3.7	-2.1	-1.2	-0.6	-2.6	-2.6	-2.9	-4.4	-10.3	-11.3	-12.5

Table 27C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	41.1	43.4	16.8	17.7	-10.6	15.5	16.5	6.9	3.7	5.3	11.1	-8.4	2.0	12.3	12.8	-5.3	6.2	7.7
2. Current taxes on income and wealth	38.3	36.0	34.6	24.0	-8.8	-2.9	11.1	1.4	9.1	10.1	13.6	4.6	5.9	-10.5	9.9	-4.7	9.3	9.4
3. Social contributions	42.0	47.6	22.6	19.1	-1.4	-3.3	2.5	2.3	5.5	4.0	1.1	16.3	19.7	35.4	10.1	2.0	7.6	6.1
4. Of which actual social contributions	41.6	47.7	21.4	19.0	-2.1	-3.8	11.0	2.3	5.5	4.0	1.1	6.3	18.3	38.7	10.9	1.9	7.7	6.1
5. Other current revenue, including sales	25.8	38.4	37.7	19.8	-7.3	17.5	-3.1	3.8	13.3	4.8	12.1	-8.2	1.9	26.9	4.8	19.5	-8.2	9.4
6. Total current revenue	38.4	42.6	24.4	19.7	-7.0	6.0	8.5	4.1	6.4	5.7	9.0	0.4	7.9	16.8	10.3	0.7	5.0	7.6
7. Government consumption expenditure	42.6	47.9	20.0	30.9	-0.3	-4.4	-2.4	8.1	5.2	7.1	2.7	15.4	17.0	18.8	16.5	9.6	3.4	5.0
8. Collective consumption	26.1	66.3	23.2	21.7	-4.5	-10.8	7.7	12.6	2.7	10.6	0.7	16.2	18.6	22.7	14.1	9.6	3.4	5.0
9. Social transfers in kind	60.8	30.0	16.2	42.8	4.5	2.1	-11.4	3.3	8.1	3.2	5.1	14.6	15.1	14.3	19.7	9.6	3.4	5.0
10. Compensation of employees	44.6	42.4	26.6	33.9	1.3	-7.6	-12.9	5.1	11.5	1.7	5.9	23.6	22.7	23.1	14.7	7.2	4.1	5.3
11. Intermediate consumption	44.8	44.5	29.5	25.0	-5.2	-10.1	12.2	10.1	2.2	11.0	4.5	1.0	4.1	9.7	20.2	12.6	2.6	4.4
12. Social transfers other than in kind	47.0	37.7	26.3	39.1	19.6	6.0	-1.3	-0.4	2.3	2.8	7.4	8.2	14.1	10.0	13.9	22.9	22.6	13.9
13. Social transfers in kind via market producers	46.4	17.9	24.9	27.6	-26.0	69.8	31.1	-23.3	11.5	4.6	-3.0	1.9	3.3	19.5	11.5	5.4	5.4	5.3
14. Interest	69.0	14.6	-0.8	24.5	113.9	4.9	13.4	15.2	7.2	-1.1	5.5	-1.5	-5.9	0.6	13.1	36.0	27.1	24.3
15. Subsidies	56.8	47.1	-5.9	-10.6	-2.5	-3.9	-10.4	-19.2	-11.2	-25.1	14.8	-12.7	17.0	13.1	17.4	229.2	-63.8	-1.3
16. Other current expenditure 1)	-0.8	0.1	1.1	-0.5	0.4	0.2	0.2	0.4	-0.7	0.4	0.2	-1.0	0.3	0.1	-0.3	0.2	-0.1	0.1
17. Total current expenditure	44.7	38.4	28.7	28.4	8.6	-0.1	0.2	4.0	3.0	5.1	6.6	6.0	14.5	14.4	14.1	17.3	9.2	9.9
18. Gross saving 1)	-1.4	1.1	-1.0	-2.3	-4.8	1.8	2.6	0.0	1.0	0.2	0.7	-1.8	-1.8	0.6	-1.1	-5.4	-1.4	-0.9
19. Capital transfers received	-100.0	349.8	1430.7	-28.3	-39.8	177.2	26.4	21.0	-5.8	52.2	35.3	-48.0	17.9	-23.3	28.8	29.6	11.0	15.6
20. Total revenue	37.1	42.9	28.8	17.9	-7.7	8.6	9.2	4.9	5.8	7.8	10.7	-3.4	8.3	14.9	10.8	1.7	5.2	8.0
21. Gross fixed capital formation	41.0	208.8	45.6	33.2	-12.5	-1.2	1.4	-6.7	-1.3	0.8	29.4	-24.3	-21.4	15.2	45.1	23.0	-0.3	16.9
22. Other capital expenditure 1)	0.1	-0.5	-0.1	-0.5	-0.7	0.5	1.6	-0.9	-0.4	0.1	-0.2	0.3	-0.6	0.4	-0.3	-0.1	0.0	0.0
23. Total expenditure	44.7	44.0	30.6	27.4	2.8	1.1	4.7	0.3	1.5	5.0	8.8	2.7	8.7	15.6	15.4	17.1	8.1	10.4
24. Tax burden	40.1	43.1	22.6	19.7	-7.4	4.2	13.5	4.3	5.3	5.9	8.6	-1.0	8.0	15.7	11.7	-2.4	7.4	7.4
25. Net lending (+) or net borrowing (-)	-1.6	-0.2	-0.6	-2.6	-3.7	2.1	1.5	1.8	1.6	0.9	0.6	-2.0	0.0	-0.3	-1.4	-5.9	-1.1	-1.1

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	2.0	3.5	2.7	5.4	9.1	6.9	5.4	3.7	2.1	1.2	0.6	2.6	2.6	2.9	4.4	10.3	11.3	12.5
2. Interest payments (% of GDP)	1.6	3.4	0.7	0.7	1.4	1.5	1.6	1.8	1.8	1.6	1.6	1.5	1.3	1.1	1.2	1.6	1.9	2.2
3. Implicit interest rate 2)	:	22.2	6.7	7.0	11.4	6.9	5.8	5.5	5.1	4.6	4.4	4.3	3.8	3.6	3.7	4.5	4.4	4.4
4. Nominal GDP growth rate	44.9	45.2	24.2	26.8	-1.7	-0.4	5.7	5.9	7.3	5.5	6.3	7.3	12.3	10.9	11.4	-2.5	6.3	6.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.0	3.5	2.7	5.4	9.1	6.9	5.4	3.7	2.1	1.2	0.6	2.6	2.6	2.9	4.4	10.3	11.3	12.5
6. Contribution of nominal GDP growth	:	-7.0	-2.4	-2.5	0.2	0.1	-1.6	-1.9	-2.5	-2.0	-2.3	-2.6	-4.1	-3.5	-3.5	0.9	-2.8	-3.5
7. Stock-flow adjustment 3)	:	6.9	-0.8	-2.4	0.2	0.8	0.5	1.4	0.9	2.3	0.4	-0.5	-0.8	0.2	-0.3	0.3	-0.6	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.4	0.0	2.1	4.7	7.6	5.4	3.8	1.9	0.3	-0.5	-1.0	1.1	1.4	1.8	3.2	8.6	9.4	10.2
9. Snow-ball effect	:	-3.6	-1.7	-1.9	1.6	1.6	0.0	-0.1	-0.8	-0.3	-0.7	-1.1	-2.8	-2.3	-2.4	2.5	-0.8	-1.2
10. Stock-flow adjustment 3)	:	6.9	-0.8	-2.4	0.2	0.8	0.5	1.4	0.9	2.3	0.4	-0.5	-0.8	0.2	-0.3	0.3	-0.6	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	3.4	-0.5	0.4	9.4	7.8	4.4	3.1	0.5	1.5	-1.3	-0.4	-2.3	-0.4	0.5	11.4	7.9	9.0
12. Level of gross debt (end of year)	6.6	25.9	11.9	12.3	21.8	29.6	34.0	37.1	37.6	39.2	37.8	37.4	35.1	34.7	35.3	46.7	54.6	63.6

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

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	404	539	727	760	748	786	805	818	835	860	915	987	1029	1076	1106	1092	1144	1201
2. Current taxes on income and wealth	361	514	671	641	615	646	652	650	678	709	779	833	877	898	906	895	895	914
3. Social contributions	112	122	104	110	110	112	122	125	128	132	139	146	153	165	172	136	167	172
4. Of which actual social contributions	102	119	100	106	106	107	117	119	123	126	132	139	146	157	163	129	159	163
5. Other current revenue, including sales	188	173	241	256	245	250	259	260	263	256	257	266	274	297	311	315	323	331
6. Total current revenue	1064	1348	1743	1768	1718	1795	1838	1852	1904	1957	2090	2232	2334	2436	2496	2437	2529	2618
7. Government consumption expenditure	486	591	802	841	869	895	930	964	1001	1041	1096	1164	1204	1258	1298	1343	1436	1438
8. Collective consumption	152	185	218	232	244	251	263	277	289	298	306	314	326	346	359	381	454	435
9. Social transfers in kind	334	406	584	609	625	644	667	687	712	744	790	850	878	912	939	962	982	1003
10. Compensation of employees	256	297	410	426	428	436	449	468	485	504	527	556	585	614	635	646	655	665
11. Intermediate consumption	181	199	261	277	290	299	310	316	325	335	346	359	365	384	397	440	488	473
12. Social transfers other than in kind	324	353	449	462	488	492	492	516	539	545	561	578	592	607	620	642	670	689
13. Social transfers in kind via market producers	38	57	85	92	103	113	120	124	132	140	152	171	171	174	178	164	195	201
14. Interest	97	80	56	55	40	39	43	35	31	27	24	22	21	22	19	18	-4	2
15. Subsidies	65	35	48	52	54	59	63	64	64	68	69	72	74	80	82	90	90	93
16. Other current expenditure	133	160	188	194	193	201	202	205	218	223	231	234	253	278	289	369	301	299
17. Total current expenditure	1094	1181	1498	1559	1595	1639	1679	1728	1795	1842	1910	1993	2059	2159	2219	2369	2396	2422
18. Gross saving	-30	166	245	209	123	156	159	124	109	115	180	239	274	277	276	68	133	197
19. Capital transfers received	5	5	4	4	4	4	5	15	15	6	12	8	9	10	10	10	11	11
20. Total revenue	1069	1353	1747	1772	1722	1799	1843	1867	1919	1963	2102	2240	2343	2446	2505	2448	2540	2630
21. Gross fixed capital formation	97	94	135	145	148	160	163	169	169	174	177	193	213	235	246	252	260	268
22. Other capital expenditure	11	2	3	3	3	2	10	8	9	9	15	10	5	12	14	18	13	13
23. Total expenditure	1202	1278	1637	1707	1746	1801	1852	1905	1972	2024	2102	2196	2278	2406	2480	2639	2669	2703
24. Tax burden	873	1178	1504	1513	1474	1545	1580	1592	1641	1700	1833	1965	2058	2137	2178	2119	2200	2281
25. Net lending (+) or net borrowing (-)	-133	76	111	65	-24	-2	-9	-38	-53	-61	0	44	65	40	26	-191	-129	-73

Table 28B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Sweden****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	21.2	22.4	21.9	22.3	22.4	22.0	21.6	21.9	21.8	21.5	21.5	22.4	22.3	22.3	22.0	22.2	22.2	22.4
2. Current taxes on income and wealth	18.9	21.3	20.2	18.8	18.4	18.1	17.5	17.4	17.7	17.8	18.3	18.9	19.0	18.6	18.0	18.1	17.3	17.0
3. Social contributions	5.9	5.1	3.1	3.2	3.3	3.1	3.3	3.3	3.4	3.3	3.3	3.3	3.3	3.4	3.4	2.8	3.2	3.2
4. Of which actual social contributions	5.3	5.0	3.0	3.1	3.2	3.0	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.2	3.3	2.6	3.1	3.0
5. Other current revenue, including sales	9.9	7.2	7.3	7.5	7.3	7.0	7.0	6.9	6.9	6.4	6.0	6.0	5.9	6.2	6.2	6.4	6.3	6.2
6. Total current revenue	55.8	56.0	52.5	51.8	51.4	50.2	49.3	49.5	49.8	49.0	49.1	50.6	50.5	50.5	49.7	49.5	49.0	48.8
7. Government consumption expenditure	25.5	24.5	24.1	24.6	26.0	25.0	24.9	25.8	26.2	26.1	25.7	26.4	26.0	26.1	25.9	27.2	27.8	26.8
8. Collective consumption	8.0	7.7	6.6	6.8	7.3	7.0	7.0	7.4	7.6	7.5	7.2	7.1	7.0	7.2	7.1	7.7	8.8	8.1
9. Social transfers in kind	17.5	16.9	17.6	17.9	18.7	18.0	17.9	18.4	18.6	18.6	18.5	19.3	19.0	18.9	18.7	19.5	19.0	18.7
10. Compensation of employees	13.4	12.3	12.4	12.5	12.8	12.2	12.1	12.5	12.7	12.6	12.4	12.6	12.6	12.7	12.6	13.1	12.7	12.4
11. Intermediate consumption	9.5	8.3	7.9	8.1	8.7	8.4	8.3	8.4	8.5	8.4	8.1	8.1	7.9	8.0	7.9	8.9	9.5	8.8
12. Social transfers other than in kind	17.0	14.6	13.5	13.5	14.6	13.8	13.2	13.8	14.1	13.7	13.2	13.1	12.8	12.6	12.3	13.0	13.0	12.8
13. Social transfers in kind via market producers	2.0	2.4	2.6	2.7	3.1	3.1	3.2	3.3	3.4	3.5	3.6	3.9	3.7	3.6	3.5	3.3	3.8	3.7
14. Interest	5.1	3.3	1.7	1.6	1.2	1.1	1.2	0.9	0.8	0.7	0.6	0.5	0.5	0.5	0.4	0.4	-0.1	0.0
15. Subsidies	3.4	1.5	1.4	1.5	1.6	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.6	1.8	1.7	1.7
16. Other current expenditure	7.0	6.6	5.7	5.7	5.8	5.6	5.4	5.5	5.7	5.6	5.4	5.3	5.5	5.8	5.8	7.5	5.8	5.6
17. Total current expenditure	57.4	49.1	45.1	45.7	47.7	45.9	45.0	46.2	47.0	46.1	44.8	45.1	44.5	44.7	44.2	48.1	46.4	45.1
18. Gross saving	-1.6	6.9	7.4	6.1	3.7	4.4	4.3	3.3	2.9	2.9	4.2	5.4	5.9	5.7	5.5	1.4	2.6	3.7
19. Capital transfers received	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.4	0.4	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	56.1	56.2	52.6	51.9	51.5	50.3	49.4	49.9	50.2	49.2	49.3	50.7	50.6	50.7	49.9	49.7	49.2	49.0
21. Gross fixed capital formation	5.1	3.9	4.1	4.3	4.4	4.5	4.4	4.5	4.4	4.3	4.2	4.4	4.6	4.9	4.9	5.1	5.0	5.0
22. Other capital expenditure	0.6	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.2	0.2	0.4	0.2	0.1	0.2	0.3	0.4	0.2	0.2
23. Total expenditure	63.0	53.1	49.3	50.0	52.3	50.4	49.7	50.9	51.6	50.7	49.3	49.7	49.2	49.8	49.4	53.5	51.7	50.3
24. Tax burden	45.8	48.9	45.3	44.4	44.1	43.2	42.4	42.5	42.9	42.6	43.0	44.5	44.5	44.3	43.4	43.0	42.6	42.5
25. Net lending (+) or net borrowing (-)	-7.0	3.1	3.3	1.9	-0.7	0.0	-0.2	-1.0	-1.4	-1.5	0.0	1.0	1.4	0.8	0.5	-3.9	-2.5	-1.4

Table 28C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	6.7	0.0	6.0	4.6	-1.6	5.0	2.4	1.6	2.1	3.0	6.4	7.9	4.3	4.6	2.8	-1.2	4.7	5.0
2. Current taxes on income and wealth	7.4	10.0	1.6	-4.4	-4.2	5.2	0.9	-0.4	4.3	4.6	9.9	6.9	5.3	2.4	0.9	-1.3	0.1	2.1
3. Social contributions	11.8	21.0	7.9	5.7	-0.1	1.9	8.7	2.1	2.8	3.2	5.3	4.7	5.1	7.6	4.4	-21.0	22.9	3.0
4. Of which actual social contributions	12.7	21.6	8.0	5.7	-0.4	1.8	8.8	1.9	2.9	2.9	5.0	4.6	5.0	7.5	4.3	-21.0	22.9	3.0
5. Other current revenue, including sales	-1.6	1.1	13.0	6.2	-4.6	2.3	3.6	0.1	1.3	-2.6	0.3	3.7	2.9	8.4	4.8	1.1	2.7	2.4
6. Total current revenue	6.0	5.4	5.3	1.4	-2.8	4.5	2.4	0.7	2.8	2.8	6.8	6.8	4.6	4.4	2.4	-2.3	3.8	3.5
7. Government consumption expenditure	4.0	2.7	4.3	4.9	3.3	3.0	3.9	3.7	3.9	4.0	5.2	6.2	3.4	4.5	3.2	3.4	7.0	0.1
8. Collective consumption	1.6	4.3	2.8	6.2	5.2	3.0	4.6	5.5	4.4	3.0	2.9	2.5	3.8	6.3	3.7	6.1	19.4	-4.3
9. Social transfers in kind	5.1	2.0	4.8	4.3	2.6	3.0	3.7	3.0	3.7	4.4	6.1	7.7	3.2	3.9	3.0	2.4	2.1	2.1
10. Compensation of employees	5.5	4.9	4.8	3.8	0.4	2.1	3.0	4.2	3.6	3.8	4.5	5.6	5.1	5.0	3.5	1.7	1.5	1.5
11. Intermediate consumption	-2.0	0.2	3.3	6.1	4.7	3.3	3.6	1.8	3.1	2.8	3.4	3.9	1.5	5.4	3.2	10.9	10.9	-3.1
12. Social transfers other than in kind	-2.1	2.2	0.5	2.9	5.7	0.7	0.0	4.9	4.6	1.0	2.9	3.0	2.3	2.6	2.1	3.6	4.3	2.9
13. Social transfers in kind via market producers	8.3	16.8	7.0	8.1	11.5	9.4	6.4	3.2	6.6	6.3	8.9	11.9	0.3	1.5	2.2	-7.9	19.5	2.7
14. Interest	4.3	-7.9	8.3	-2.2	-28.1	-2.2	11.8	-20.2	-9.1	-13.2	-13.3	-5.9	-6.3	4.7	-14.6	-5.9	-120.1	-147.3
15. Subsidies	-11.8	-13.9	3.5	8.9	3.5	9.5	6.3	2.5	-0.8	6.7	1.4	4.2	2.5	8.5	2.3	10.4	-0.6	3.2
16. Other current expenditure 1)	-0.3	-0.4	-0.5	0.0	0.1	-0.1	-0.2	0.1	0.2	-0.1	-0.2	-0.1	0.2	0.3	0.0	1.7	-1.7	-0.3
17. Total current expenditure	0.1	1.6	2.6	4.1	2.3	2.8	2.5	2.9	3.9	2.6	3.7	4.3	3.3	4.9	2.8	6.8	1.1	1.1
18. Gross saving 1)	3.2	1.8	1.1	-1.2	-2.5	0.7	-0.1	-1.0	-0.5	0.0	1.3	1.2	0.5	-0.2	-0.2	-4.1	1.2	1.1
19. Capital transfers received	-8.4	7.5	-10.1	-4.9	7.0	-3.3	16.2	218.0	-2.1	-56.2	88.4	-33.1	10.4	11.5	-2.5	6.5	5.1	3.0
20. Total revenue	5.9	5.5	5.2	1.4	-2.8	4.5	2.5	1.3	2.8	2.3	7.1	6.6	4.6	4.4	2.4	-2.3	3.8	3.5
21. Gross fixed capital formation	-1.1	-5.8	5.6	7.1	2.3	7.6	2.0	3.6	0.0	2.9	1.8	9.1	10.3	10.4	4.8	2.4	3.2	3.1
22. Other capital expenditure 1)	-0.5	-0.2	0.0	0.0	0.0	0.0	0.2	-0.1	0.0	0.0	0.1	-0.1	-0.1	0.1	0.0	0.1	-0.1	0.0
23. Total expenditure	-0.8	0.7	2.9	4.3	2.3	3.1	2.8	2.9	3.5	2.6	3.9	4.5	3.7	5.6	3.1	6.4	1.1	1.3
24. Tax burden	7.4	6.2	4.2	0.7	-2.6	4.9	2.2	0.8	3.1	3.7	7.8	7.2	4.8	3.8	1.9	-2.7	3.9	3.7
25. Net lending (+) or net borrowing (-)	3.9	2.5	1.1	-1.4	-2.6	0.7	-0.2	-0.8	-0.4	-0.1	1.5	1.0	0.4	-0.6	-0.3	-4.4	1.4	1.1

1) Changes in GDP ratios.

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

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	7.0	-1.4	-3.3	-1.9	0.7	0.0	0.2	1.0	1.4	1.5	0.0	-1.0	-1.4	-0.8	-0.5	3.9	2.5	1.4
2. Interest payments (% of GDP)	5.1	2.7	1.7	1.6	1.2	1.1	1.2	0.9	0.8	0.7	0.6	0.5	0.5	0.5	0.4	0.4	-0.1	0.0
3. Implicit interest rate 2)	:	5.5	4.1	4.3	3.1	2.8	3.2	2.5	2.2	1.8	1.3	1.2	1.1	1.2	1.0	1.0	-0.2	0.1
4. Nominal GDP growth rate	7.9	4.0	6.4	2.8	-2.1	7.0	4.3	0.4	2.1	4.4	6.7	3.6	4.8	4.4	4.0	-1.8	4.8	4.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.0	-1.4	-3.3	-1.9	0.7	0.0	0.2	1.0	1.4	1.5	0.0	-1.0	-1.4	-0.8	-0.5	3.9	2.5	1.4
6. Contribution of nominal GDP growth	:	-1.9	-2.6	-1.0	0.8	-2.6	-1.6	-0.2	-0.8	-1.7	-2.8	-1.5	-1.9	-1.7	-1.5	0.7	-1.8	-1.6
7. Stock-flow adjustment 3)	:	4.9	1.2	1.6	1.7	0.0	0.4	-0.5	2.1	5.0	1.6	1.1	1.8	0.7	-1.8	0.2	-0.1	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-4.1	-5.0	-3.5	-0.5	-1.0	-0.9	0.1	0.6	0.8	-0.6	-1.5	-1.9	-1.3	-0.9	3.5	2.6	1.3
9. Snow-ball effect	:	0.7	-0.9	0.6	2.0	-1.6	-0.4	0.8	0.0	-1.0	-2.3	-1.0	-1.5	-1.3	-1.1	1.0	-1.9	-1.5
10. Stock-flow adjustment 3)	:	4.9	1.2	1.6	1.7	0.0	0.4	-0.5	2.1	5.0	1.6	1.1	1.8	0.7	-1.8	0.2	-0.1	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	1.5	-4.7	-1.4	3.2	-2.6	-0.9	0.3	2.7	4.8	-1.3	-1.5	-1.5	-1.8	-3.8	4.8	0.6	-0.2
12. Level of gross debt (end of year)	68.7	51.9	38.9	37.5	40.7	38.1	37.2	37.5	40.2	45.0	43.7	42.3	40.7	38.9	35.1	39.9	40.5	40.3

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)****EU-27****(Mrd EUR)**

	1995	2000	2007	2008	2009	2010	2011	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	795	1048	1425	1421	1343	1419	1481	1481	1551	1596	1647	1688	1755	1821	1887	1730	1840	1940
2. Current taxes on income and wealth	751	1016	1371	1390	1245	1285	1347	1347	1462	1498	1551	1600	1687	1757	1815	1684	1751	1822
3. Social contributions	998	1142	1474	1538	1520	1552	1604	1604	1664	1699	1741	1795	1864	1930	1980	1911	1983	2049
4. Of which actual social contributions	915	1059	1369	1428	1406	1436	1486	1486	1543	1577	1618	1669	1736	1801	1848	1780	1849	1912
5. Other current revenue, including sales	337	368	519	558	557	580	605	605	628	630	627	628	637	664	687	675	685	698
6. Total current revenue	2881	3573	4789	4907	4665	4835	5037	5037	5304	5423	5565	5710	5943	6172	6370	6000	6258	6510
7. Government consumption expenditure	1282	1544	2124	2247	2316	2373	2398	2398	2455	2496	2545	2610	2690	2775	2880	3041	3145	3206
8. Collective consumption	527	621	821	871	894	909	918	918	937	946	954	972	1003	1037	1077	1145	1182	1198
9. Social transfers in kind	754	922	1303	1375	1422	1464	1480	1480	1518	1550	1590	1638	1687	1737	1803	1896	1962	2008
10. Compensation of employees	689	818	1090	1147	1174	1198	1204	1204	1221	1237	1257	1285	1324	1367	1415	1462	1500	1527
11. Intermediate consumption	313	384	556	593	613	634	643	643	658	670	686	702	724	747	775	851	876	887
12. Social transfers other than in kind	1034	1211	1598	1677	1773	1830	1854	1854	1949	1983	2025	2070	2122	2175	2265	2524	2508	2550
13. Social transfers in kind via market producers	286	348	493	521	548	566	577	577	603	622	640	667	688	707	737	764	802	827
14. Interest	334	296	295	309	288	292	324	324	304	290	269	252	239	233	215	199	189	183
15. Subsidies	110	112	129	134	153	157	157	157	161	175	184	185	186	197	209	373	269	225
16. Other current expenditure	145	185	255	273	272	283	288	288	316	310	312	317	314	344	352	400	405	399
17. Total current expenditure	2910	3354	4415	4654	4821	4960	5046	5046	5213	5287	5372	5479	5596	5770	5966	6573	6548	6598
18. Gross saving	-29	219	374	252	-156	-125	-10	-10	91	136	193	231	347	402	403	-573	-290	-88
19. Capital transfers received	34	37	53	48	60	56	66	66	68	66	80	62	60	70	70	77	75	75
20. Total revenue	2915	3610	4843	4955	4725	4891	5103	5103	5373	5488	5645	5772	6002	6242	6440	6076	6334	6584
21. Gross fixed capital formation	211	250	367	392	403	397	381	381	350	350	366	347	365	396	420	442	468	485
22. Other capital expenditure	249	96	112	131	138	189	137	137	145	133	136	117	145	131	127	170	167	160
23. Total expenditure	3370	3701	4895	5177	5363	5546	5564	5564	5708	5770	5874	5943	6106	6297	6514	7185	7184	7243
24. Tax burden	2487	3151	4202	4276	4037	4175	4356	4356	4594	4709	4866	5012	5234	5435	5610	5249	5496	5733
25. Net lending (+) or net borrowing (-)	-455	-91	-52	-222	-638	-655	-461	-461	-336	-282	-229	-170	-103	-54	-74	-1109	-850	-659

Table 29B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****EU-27****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	12.5	13.3	13.3	12.8	12.7	12.9	13.1	13.1	13.5	13.5	13.5	13.4	13.4	13.5	13.5	13.1	13.3	13.4
2. Current taxes on income and wealth	11.8	12.9	12.8	12.5	11.8	11.7	11.9	11.9	12.7	12.7	12.7	12.7	12.9	13.0	13.0	12.8	12.6	12.6
3. Social contributions	15.7	14.5	13.7	13.9	14.3	14.1	14.2	14.2	14.4	14.4	14.3	14.3	14.3	14.3	14.2	14.5	14.3	14.1
4. Of which actual social contributions	14.4	13.5	12.7	12.9	13.3	13.1	13.1	13.1	13.4	13.4	13.3	13.3	13.3	13.3	13.2	13.5	13.3	13.2
5. Other current revenue, including sales	5.3	4.7	4.8	5.0	5.3	5.3	5.3	5.3	5.5	5.3	5.1	5.0	4.9	4.9	4.9	5.1	4.9	4.8
6. Total current revenue	45.4	45.4	44.6	44.3	44.1	44.0	44.5	44.5	46.1	46.0	45.6	45.5	45.5	45.7	45.6	45.6	45.1	44.9
7. Government consumption expenditure	20.2	19.6	19.8	20.3	21.9	21.6	21.2	21.2	21.3	21.2	20.8	20.8	20.6	20.5	20.6	23.1	22.7	22.1
8. Collective consumption	8.3	7.9	7.6	7.9	8.4	8.3	8.1	8.1	8.1	8.0	7.8	7.7	7.7	7.7	7.7	8.7	8.5	8.3
9. Social transfers in kind	11.9	11.7	12.1	12.4	13.4	13.3	13.1	13.1	13.2	13.2	13.0	13.0	12.9	12.9	12.9	14.4	14.2	13.9
10. Compensation of employees	10.9	10.4	10.1	10.3	11.1	10.9	10.6	10.6	10.6	10.5	10.3	10.2	10.1	10.1	10.1	11.1	10.8	10.5
11. Intermediate consumption	4.9	4.9	5.2	5.3	5.8	5.8	5.7	5.7	5.7	5.7	5.6	5.6	5.5	5.5	5.5	6.5	6.3	6.1
12. Social transfers other than in kind	16.3	15.4	14.9	15.1	16.7	16.7	16.4	16.4	16.9	16.8	16.6	16.5	16.2	16.1	16.2	19.2	18.1	17.6
13. Social transfers in kind via market producers	4.5	4.4	4.6	4.7	5.2	5.2	5.1	5.1	5.2	5.3	5.2	5.3	5.3	5.2	5.3	5.8	5.8	5.7
14. Interest	5.3	3.8	2.7	2.8	2.7	2.7	2.9	2.9	2.6	2.5	2.2	2.0	1.8	1.7	1.5	1.5	1.4	1.3
15. Subsidies	1.7	1.4	1.2	1.2	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4	1.5	1.5	2.8	1.9	1.6
16. Other current expenditure	2.3	2.4	2.4	2.5	2.6	2.6	2.5	2.5	2.7	2.6	2.6	2.5	2.4	2.5	2.5	3.0	2.9	2.8
17. Total current expenditure	45.9	42.6	41.1	42.0	45.5	45.2	44.6	44.6	45.3	44.9	44.0	43.7	42.8	42.7	42.7	49.9	47.2	45.5
18. Gross saving	-0.5	2.8	3.5	2.3	-1.5	-1.1	-0.1	-0.1	0.8	1.2	1.6	1.8	2.7	3.0	2.9	-4.4	-2.1	-0.6
19. Capital transfers received	0.5	0.5	0.5	0.4	0.6	0.5	0.6	0.6	0.6	0.6	0.7	0.5	0.5	0.5	0.5	0.6	0.5	0.5
20. Total revenue	46.0	45.9	45.1	44.7	44.6	44.5	45.1	45.1	46.6	46.6	46.2	46.0	45.9	46.2	46.1	46.2	45.7	45.4
21. Gross fixed capital formation	3.3	3.2	3.4	3.5	3.8	3.6	3.4	3.4	3.0	3.0	3.0	2.8	2.8	2.9	3.0	3.4	3.4	3.3
22. Other capital expenditure	3.9	1.2	1.0	1.2	1.3	1.7	1.2	1.2	1.3	1.1	1.1	0.9	1.1	1.0	0.9	1.3	1.2	1.1
23. Total expenditure	53.2	47.0	45.6	46.7	50.6	50.5	49.1	49.1	49.6	49.0	48.1	47.3	46.7	46.6	46.7	54.6	51.8	50.0
24. Tax burden	39.2	40.0	39.1	38.6	38.1	38.0	38.5	38.5	39.9	40.0	39.8	39.9	40.0	40.2	40.2	39.9	39.6	39.6
25. Net lending (+) or net borrowing (-)	-7.2	-1.2	-0.5	-2.0	-6.0	-6.0	-4.1	-4.1	-2.9	-2.4	-1.9	-1.4	-0.8	-0.4	-0.5	-8.4	-6.1	-4.5

Table 29C

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

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1995	2000	2007	2008	2009	2010	2011	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	:	3.8	5.8	-0.3	-5.5	5.7	4.4	4.4	1.7	2.9	3.2	2.5	4.0	3.8	3.6	-8.3	6.3	5.5
2. Current taxes on income and wealth	:	6.3	8.7	1.4	-10.4	3.2	4.8	4.8	3.3	2.5	3.5	3.2	5.4	4.1	3.4	-7.3	4.0	4.1
3. Social contributions	:	3.6	4.9	4.3	-1.2	2.1	3.3	3.3	1.8	2.1	2.4	3.1	3.9	3.5	2.6	-3.5	3.7	3.3
4. Of which actual social contributions	:	3.9	4.9	4.3	-1.5	2.1	3.5	3.5	1.8	2.2	2.6	3.1	4.0	3.7	2.6	-3.7	3.9	3.4
5. Other current revenue, including sales	:	4.5	6.7	7.5	-0.1	4.1	4.3	4.3	2.3	0.3	-0.5	0.1	1.4	4.3	3.4	-1.7	1.6	1.9
6. Total current revenue	:	4.5	6.4	2.4	-4.9	3.7	4.2	4.2	2.2	2.2	2.6	2.6	4.1	3.9	3.2	-5.8	4.3	4.0
7. Government consumption expenditure	:	5.0	4.5	5.8	3.1	2.5	1.0	1.0	1.5	1.6	2.0	2.5	3.1	3.1	3.8	5.6	3.4	2.0
8. Collective consumption	:	5.0	3.9	6.1	2.6	1.7	0.9	0.9	1.1	0.9	0.9	1.8	3.2	3.4	3.8	6.3	3.2	1.3
9. Social transfers in kind	:	5.0	4.9	5.6	3.4	3.0	1.1	1.1	1.8	2.1	2.6	3.0	3.0	3.0	3.8	5.2	3.5	2.3
10. Compensation of employees	:	4.3	4.0	5.3	2.4	2.0	0.5	0.5	1.4	1.3	1.6	2.3	3.1	3.2	3.5	3.4	2.6	1.8
11. Intermediate consumption	:	5.5	6.4	6.6	3.3	3.5	1.4	1.4	1.3	1.8	2.5	2.4	3.1	3.3	3.7	9.8	2.9	1.2
12. Social transfers other than in kind	:	2.5	3.6	4.9	5.7	3.2	1.3	1.3	2.5	1.8	2.1	2.2	2.5	2.5	4.1	11.5	-0.6	1.7
13. Social transfers in kind via market producers	:	6.4	4.5	5.6	5.3	3.2	1.9	1.9	3.0	3.0	3.0	4.2	3.1	2.8	4.2	3.7	4.9	3.2
14. Interest	:	1.6	7.2	4.9	-6.9	1.4	11.1	11.1	-7.4	-4.6	-7.5	-6.2	-5.2	-2.5	-7.7	-7.3	-5.3	-3.0
15. Subsidies	:	0.4	6.0	4.5	13.5	3.3	-0.6	-0.6	2.5	8.8	5.0	0.6	0.4	6.2	5.7	78.7	-27.8	-16.4
16. Other current expenditure 1)	:	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	-0.1	-0.1	0.0	-0.1	0.1	0.0	0.5	-0.1	-0.2
17. Total current expenditure	:	3.8	4.5	5.4	3.6	2.9	1.7	1.7	1.7	1.4	1.6	2.0	2.1	3.1	3.4	10.2	-0.4	0.8
18. Gross saving 1)	:	0.3	0.8	-1.2	-3.8	0.3	1.1	1.1	0.2	0.4	0.4	0.3	0.8	0.3	-0.1	-7.2	2.3	1.5
19. Capital transfers received	:	-2.8	7.3	-9.5	25.3	-7.1	18.7	18.7	10.8	-3.9	22.1	-22.3	-4.0	17.2	0.1	9.2	-1.4	-1.2
20. Total revenue	:	4.4	6.4	2.3	-4.6	3.5	4.3	4.3	2.3	2.2	2.9	2.3	4.0	4.0	3.2	-5.6	4.2	4.0
21. Gross fixed capital formation	:	4.8	7.8	6.6	3.1	-1.7	-4.1	-4.1	-2.0	-0.1	4.6	-5.1	5.2	8.3	6.3	5.2	5.9	3.6
22. Other capital expenditure 1)	:	0.0	-0.2	0.1	0.1	0.4	-0.5	-0.5	-0.3	-0.1	0.0	-0.2	0.2	-0.1	-0.1	0.4	-0.1	-0.1
23. Total expenditure	:	3.8	4.4	5.8	3.6	3.4	0.3	0.3	0.9	1.1	1.8	1.2	2.7	3.1	3.5	10.3	0.0	0.8
24. Tax burden	:	4.6	6.4	1.8	-5.6	3.4	4.3	4.3	2.3	2.5	3.3	3.0	4.4	3.8	3.2	-6.4	4.7	4.3
25. Net lending (+) or net borrowing (-)	:	0.3	0.9	-1.5	-4.0	0.1	1.9	1.9	0.7	0.5	0.5	0.5	0.6	0.4	-0.1	-7.9	2.3	1.6

1) Changes in GDP ratios.

Table 29D**Contributions to the change in the general government gross debt ratio****EU-27**

	1995	2000	2007	2008	2009	2010	2011	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	7.2	1.2	0.5	2.0	6.0	6.0	4.1	4.1	2.9	2.4	1.9	1.4	0.8	0.4	0.5	8.4	6.1	4.5
2. Interest payments (% of GDP)	5.3	3.8	2.7	2.8	2.7	2.7	2.9	2.9	2.6	2.5	2.2	2.0	1.8	1.7	1.5	1.5	1.4	1.3
3. Implicit interest rate 2)	:	:	4.5	4.6	4.0	3.6	3.7	3.7	3.1	2.9	2.6	2.4	2.2	2.1	2.0	1.8	1.5	1.4
4. Nominal GDP growth rate	5.1	5.9	6.2	3.2	-4.5	3.7	3.1	3.1	1.1	2.3	3.6	2.8	4.1	3.4	3.3	-5.7	5.3	4.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.2	1.2	0.5	2.0	6.0	6.0	4.1	4.1	2.9	2.4	1.9	1.4	0.8	0.4	0.5	8.4	6.1	4.5
6. Contribution of nominal GDP growth	:	:	-3.8	-1.9	3.1	-2.7	-2.4	-2.4	-1.0	-2.0	-3.1	-2.3	-3.4	-2.8	-2.6	4.8	-4.7	-4.1
7. Stock-flow adjustment 3)	:	:	0.6	2.7	1.7	1.7	0.2	0.2	0.0	-0.2	-0.7	0.2	0.0	0.3	0.1	1.4	-0.7	-0.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-2.6	-2.3	-0.8	3.3	3.3	1.2	1.2	0.3	-0.1	-0.3	-0.6	-1.0	-1.3	-1.0	6.9	4.8	3.3
9. Snow-ball effect	:	:	-1.0	0.8	5.8	0.0	0.4	0.4	1.7	0.5	-0.9	-0.3	-1.6	-1.0	-1.1	6.3	-3.4	-2.8
10. Stock-flow adjustment 3)	:	:	0.6	2.7	1.7	1.7	0.2	0.2	0.0	-0.2	-0.7	0.2	0.0	0.3	0.1	1.4	-0.7	-0.2
(% of GDP)																		
11. Change in gross debt 5)	:	:	-2.7	2.7	10.7	5.0	1.8	1.8	2.0	0.2	-2.0	-0.8	-2.6	-2.1	-2.0	14.7	0.7	0.3
12. Level of gross debt (end of year)	:	66.2	62.2	64.9	75.7	80.7	82.4	82.4	88.4	88.6	86.6	85.8	83.2	81.2	79.2	93.9	94.6	94.9

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)****United Kingdom****(Mrd GBP)**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	96.0	135.0	181.0	179.0	168.0	194.0	210.0	216.0	227.0	238.0	246.0	257.0	268.0	278.0	285.0	251.0	267.0	279.0
2. Current taxes on income and wealth	110.0	164.0	239.0	241.0	227.0	236.0	243.0	237.0	244.0	251.0	260.0	277.0	290.0	301.0	308.0	282.0	284.0	298.0
3. Social contributions	54.0	74.0	115.0	122.0	119.0	123.0	127.0	129.0	132.0	136.0	143.0	152.0	161.0	167.0	180.0	170.0	171.0	176.0
4. Of which actual social contributions	49.0	70.0	114.0	120.0	117.0	121.0	125.0	128.0	131.0	134.0	141.0	150.0	160.0	165.0	179.0	169.0	169.0	174.0
5. Other current revenue, including sales	21.0	27.0	51.0	54.0	54.0	54.0	53.0	55.0	74.0	68.0	69.0	70.0	76.0	77.0	76.0	77.0	80.0	82.0
6. Total current revenue	281.0	400.0	587.0	596.0	569.0	607.0	632.0	637.0	677.0	692.0	717.0	756.0	795.0	822.0	850.0	781.0	801.0	836.0
7. Government consumption expenditure	144.0	185.0	306.0	327.0	342.0	348.0	350.0	357.0	360.0	371.0	376.0	383.0	389.0	400.0	425.0	475.0	470.0	488.0
8. Collective consumption	64.0	81.0	121.0	128.0	131.0	132.0	132.0	134.0	132.0	135.0	136.0	137.0	138.0	143.0	152.0	161.0	169.0	174.0
9. Social transfers in kind	80.0	104.0	185.0	198.0	211.0	216.0	218.0	223.0	228.0	237.0	240.0	246.0	251.0	257.0	273.0	314.0	301.0	314.0
10. Compensation of employees	78.0	96.0	157.0	161.0	166.0	172.0	170.0	171.0	167.0	171.0	173.0	178.0	184.0	191.0	203.0	211.0	218.0	224.0
11. Intermediate consumption	51.0	69.0	127.0	140.0	150.0	150.0	148.0	151.0	159.0	165.0	164.0	164.0	163.0	169.0	179.0	218.0	207.0	219.0
12. Social transfers other than in kind	110.0	123.0	183.0	196.0	218.0	227.0	234.0	245.0	250.0	255.0	261.0	264.0	266.0	272.0	278.0	295.0	298.0	303.0
13. Social transfers in kind via market producers	12.0	18.0	35.0	37.0	38.0	39.0	41.0	42.0	41.0	43.0	46.0	48.0	50.0	51.0	52.0	53.0	54.0	55.0
14. Interest	26.0	27.0	33.0	34.0	28.0	45.0	52.0	48.0	50.0	49.0	44.0	48.0	55.0	52.0	47.0	41.0	38.0	37.0
15. Subsidies	4.0	4.0	9.0	9.0	10.0	10.0	9.0	10.0	9.0	10.0	13.0	15.0	18.0	20.0	22.0	116.0	45.0	28.0
16. Other current expenditure	17.0	25.0	38.0	38.0	41.0	47.0	44.0	44.0	45.0	41.0	40.0	39.0	37.0	40.0	41.0	43.0	44.0	45.0
17. Total current expenditure	298.0	362.0	582.0	616.0	652.0	690.0	697.0	710.0	721.0	734.0	740.0	757.0	774.0	795.0	822.0	977.0	903.0	908.0
18. Gross saving	-17.0	37.0	5.0	-20.0	-83.0	-83.0	-65.0	-73.0	-44.0	-42.0	-23.0	-1.0	22.0	27.0	28.0	-196.0	-102.0	-72.0
19. Capital transfers received	2.0	3.0	6.0	27.0	7.0	4.0	4.0	4.0	7.0	8.0	8.0	7.0	8.0	9.0	9.0	9.0	9.0	9.0
20. Total revenue	283.0	402.0	593.0	624.0	575.0	611.0	636.0	642.0	684.0	700.0	724.0	763.0	803.0	831.0	858.0	789.0	810.0	845.0
21. Gross fixed capital formation	19.0	18.0	39.0	47.0	51.0	51.0	48.0	46.0	46.0	51.0	51.0	52.0	55.0	57.0	62.0	63.0	68.0	72.0
22. Other capital expenditure	9.0	7.0	13.0	42.0	28.0	19.0	15.0	24.0	15.0	18.0	21.0	19.0	25.0	27.0	25.0	27.0	28.0	29.0
23. Total expenditure	326.0	387.0	634.0	705.0	731.0	759.0	760.0	781.0	782.0	803.0	812.0	828.0	854.0	879.0	909.0	1066.0	999.0	1009.0
24. Tax burden	261.0	372.0	540.0	567.0	518.0	555.0	582.0	586.0	607.0	629.0	653.0	691.0	725.0	751.0	780.0	709.0	727.0	760.0
25. Net lending (+) or net borrowing (-)	-44.0	15.0	-41.0	-81.0	-155.0	-148.0	-124.0	-139.0	-98.0	-103.0	-87.0	-65.0	-50.0	-48.0	-51.0	-277.0	-189.0	-164.0

Table 30B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****United Kingdom****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	11.3	12.3	11.7	11.3	10.9	12.1	12.6	12.6	12.7	12.8	12.8	12.9	13.0	13.0	12.9	12.1	12.5	12.6
2. Current taxes on income and wealth	12.9	15.0	15.5	15.2	14.6	14.7	14.6	13.8	13.7	13.4	13.5	13.9	14.0	14.0	13.9	13.5	13.3	13.4
3. Social contributions	6.3	6.7	7.5	7.7	7.7	7.6	7.6	7.6	7.4	7.3	7.4	7.6	7.8	7.8	8.1	8.2	8.0	7.9
4. Of which actual social contributions	5.7	6.4	7.4	7.5	7.6	7.5	7.5	7.5	7.3	7.2	7.4	7.5	7.7	7.7	8.1	8.1	8.0	7.8
5. Other current revenue, including sales	2.5	2.5	3.3	3.4	3.5	3.4	3.2	3.2	4.2	3.6	3.6	3.5	3.7	3.6	3.4	3.7	3.7	3.7
6. Total current revenue	33.0	36.5	38.0	37.5	36.7	37.8	38.1	37.2	38.0	37.1	37.3	37.9	38.4	38.4	38.4	37.5	37.6	37.6
7. Government consumption expenditure	16.9	16.8	19.8	20.5	22.1	21.7	21.1	20.9	20.2	19.9	19.6	19.2	18.8	18.7	19.2	22.8	22.1	22.0
8. Collective consumption	7.5	7.4	7.8	8.1	8.5	8.2	7.9	7.8	7.4	7.2	7.1	6.9	6.7	6.7	6.9	7.7	7.9	7.8
9. Social transfers in kind	9.4	9.5	12.0	12.5	13.6	13.5	13.1	13.1	12.8	12.7	12.5	12.4	12.1	12.0	12.3	15.1	14.2	14.1
10. Compensation of employees	9.2	8.7	10.1	10.1	10.7	10.7	10.3	10.0	9.4	9.2	9.0	8.9	8.9	8.9	9.1	10.2	10.3	10.1
11. Intermediate consumption	6.0	6.3	8.2	8.8	9.7	9.3	8.9	8.8	8.9	8.8	8.5	8.2	7.9	7.9	8.1	10.5	9.7	9.8
12. Social transfers other than in kind	13.0	11.3	11.9	12.4	14.1	14.2	14.1	14.3	14.0	13.7	13.6	13.2	12.8	12.7	12.6	14.2	14.0	13.6
13. Social transfers in kind via market producers	1.4	1.7	2.2	2.3	2.5	2.4	2.4	2.4	2.3	2.3	2.4	2.4	2.4	2.4	2.3	2.6	2.5	2.5
14. Interest	3.1	2.4	2.1	2.2	1.8	2.8	3.1	2.8	2.8	2.6	2.3	2.4	2.7	2.4	2.1	2.0	1.8	1.7
15. Subsidies	0.5	0.4	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.6	0.7	0.8	0.9	0.9	1.0	5.6	2.1	1.3
16. Other current expenditure	1.9	2.3	2.5	2.4	2.7	2.9	2.6	2.6	2.6	2.2	2.1	2.0	1.8	1.8	1.8	2.1	2.1	2.0
17. Total current expenditure	35.1	33.1	37.7	38.8	42.1	43.0	42.0	41.5	40.5	39.4	38.5	38.0	37.4	37.1	37.1	46.9	42.4	40.9
18. Gross saving	-2.1	3.4	0.3	-1.2	-5.4	-5.2	-3.9	-4.3	-2.5	-2.3	-1.2	-0.1	1.1	1.2	1.2	-9.4	-4.8	-3.3
19. Capital transfers received	0.2	0.2	0.4	1.7	0.4	0.3	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
20. Total revenue	33.2	36.7	38.3	39.2	37.2	38.0	38.3	37.5	38.4	37.6	37.7	38.3	38.8	38.8	38.8	37.9	38.1	38.0
21. Gross fixed capital formation	2.2	1.7	2.5	2.9	3.3	3.1	2.9	2.7	2.6	2.7	2.7	2.6	2.7	2.7	2.8	3.0	3.2	3.2
22. Other capital expenditure	1.1	0.6	0.8	2.7	1.8	1.2	0.9	1.4	0.9	1.0	1.1	1.0	1.2	1.3	1.2	1.3	1.3	1.3
23. Total expenditure	38.4	35.4	41.0	44.4	47.2	47.3	45.8	45.6	43.9	43.1	42.3	41.5	41.3	41.1	41.1	51.2	46.9	45.4
24. Tax burden	30.7	34.0	34.9	35.7	33.5	34.6	35.1	34.2	34.1	33.7	34.0	34.6	35.1	35.1	35.2	34.1	34.2	34.2
25. Net lending (+) or net borrowing (-)	-5.2	1.4	-2.6	-5.1	-10.0	-9.2	-7.5	-8.1	-5.5	-5.5	-4.5	-3.3	-2.4	-2.2	-2.3	-13.3	-8.9	-7.4

Table 30C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****United Kingdom****(GBP; annual percentage changes unless otherwise stated)**

	1996	2000	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Taxes on production and imports	7.6	6.3	5.3	-1.1	-6.0	15.0	8.3	3.0	4.8	5.0	3.3	4.5	4.5	3.7	2.7	-12.0	6.1	4.8
2. Current taxes on income and wealth	4.8	9.6	6.1	0.8	-6.1	4.0	2.9	-2.4	3.0	2.7	3.6	6.5	4.9	3.7	2.5	-8.6	0.7	5.2
3. Social contributions	6.2	6.8	4.4	5.3	-1.8	2.6	3.3	2.3	2.2	2.8	5.1	6.3	6.0	3.4	8.2	-5.5	0.4	2.8
4. Of which actual social contributions	4.7	7.0	4.4	5.0	-2.1	3.1	3.5	2.3	2.1	2.8	5.2	6.3	6.1	3.4	8.3	-5.6	0.4	2.8
5. Other current revenue, including sales	5.4	11.8	10.2	6.1	0.4	0.4	-3.0	3.8	35.4	-8.9	1.4	2.8	8.0	0.6	-1.0	2.0	3.0	3.1
6. Total current revenue	6.1	8.1	5.9	1.6	-4.6	6.6	4.2	0.9	6.2	2.2	3.6	5.4	5.3	3.3	3.4	-8.1	2.6	4.3
7. Government consumption expenditure	4.8	6.7	4.3	6.8	4.8	1.7	0.4	2.1	0.8	3.0	1.2	2.0	1.4	2.9	6.2	11.7	-0.9	3.7
8. Collective consumption	4.8	7.6	3.1	6.5	2.0	0.7	-0.3	1.7	-1.3	1.9	0.9	0.7	0.8	3.6	6.8	5.6	5.0	3.0
9. Social transfers in kind	4.8	6.0	5.1	7.0	6.7	2.4	0.9	2.4	2.1	3.7	1.4	2.8	1.8	2.6	5.9	15.1	-3.9	4.1
10. Compensation of employees	5.4	6.2	3.0	2.6	3.3	3.2	-0.8	0.3	-2.4	2.3	1.4	3.1	3.3	3.6	6.1	4.4	3.3	2.8
11. Intermediate consumption	3.0	8.8	6.5	10.7	7.3	-0.4	-1.4	1.9	5.4	3.7	-0.4	0.2	-0.4	3.3	6.0	21.9	-4.9	5.4
12. Social transfers other than in kind	3.3	3.2	6.7	7.2	10.9	4.4	3.1	4.7	1.8	2.2	2.1	1.3	0.6	2.5	2.1	6.0	1.2	1.5
13. Social transfers in kind via market producers	4.9	8.6	2.8	5.6	4.0	2.8	3.2	2.4	-0.7	4.5	6.9	4.7	3.5	2.6	1.4	3.0	1.0	2.0
14. Interest	6.4	0.1	15.3	3.4	-17.3	60.4	14.1	-6.4	2.4	-1.3	-10.4	9.5	15.4	-5.4	-9.5	-14.3	-7.4	-1.4
15. Subsidies	-14.9	6.6	5.4	1.0	5.4	-1.4	-11.9	12.8	-5.1	11.2	24.8	17.2	16.9	12.6	12.2	418.8	-61.0	-37.2
16. Other current expenditure 1)	-0.2	0.3	0.0	-0.1	0.3	0.2	-0.3	-0.1	0.0	-0.3	-0.2	-0.1	-0.2	0.1	0.0	0.2	0.0	0.0
17. Total current expenditure	3.6	6.3	5.6	5.8	5.9	5.8	1.0	1.9	1.5	1.8	0.8	2.3	2.2	2.8	3.4	18.8	-7.6	0.6
18. Gross saving 1)	0.8	0.6	0.1	-1.5	-4.2	0.2	1.3	-0.3	1.8	0.2	1.1	1.1	1.1	0.2	0.0	-10.7	4.6	1.5
19. Capital transfers received	16.1	19.6	11.5	364.6	-76.2	-34.0	-10.2	15.2	58.6	10.3	-3.3	-2.8	9.6	16.1	-7.5	2.5	2.4	3.0
20. Total revenue	6.1	8.2	5.9	5.2	-7.7	6.2	4.1	0.9	6.6	2.3	3.5	5.4	5.3	3.5	3.3	-8.0	2.6	4.3
21. Gross fixed capital formation	-12.7	2.3	5.7	21.7	8.3	-0.4	-4.5	-4.4	-1.1	11.5	0.5	2.3	5.5	3.4	8.6	1.4	7.6	6.3
22. Other capital expenditure 1)	-0.2	0.0	0.0	1.8	-0.9	-0.6	-0.3	0.5	-0.6	0.1	0.1	-0.1	0.2	0.1	-0.1	0.1	0.0	0.0
23. Total expenditure	2.2	6.0	5.6	11.3	3.6	3.9	0.1	2.8	0.1	2.7	1.1	2.1	3.0	3.0	3.4	17.3	-6.3	1.1
24. Tax burden	4.8	7.9	5.4	5.0	-8.6	7.1	4.9	0.6	3.6	3.5	3.9	5.7	5.1	3.5	3.8	-9.1	2.6	4.5
25. Net lending (+) or net borrowing (-)	1.4	0.7	0.1	-2.5	-4.9	0.8	1.8	-0.7	2.6	0.0	1.0	1.3	0.9	0.2	-0.1	-11.0	4.4	1.5

1) Changes in GDP ratios.

Table 30D**Contributions to the change in the general government gross debt ratio****United Kingdom**

	1995	2001	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1. Net borrowing (% of GDP) 1)	5.2	-0.2	2.6	5.1	10.0	9.2	7.5	8.1	5.5	5.5	4.5	3.3	2.4	2.2	2.3	13.3	8.9	7.4
2. Interest payments (% of GDP)	3.1	2.1	2.1	2.2	1.8	2.8	3.1	2.8	2.8	2.6	2.3	2.4	2.7	2.4	2.1	2.0	1.8	1.7
3. Implicit interest rate 2)	8.1	5.9	5.5	5.3	3.6	4.6	4.3	3.6	3.5	3.3	2.7	2.9	3.2	2.9	2.6	2.2	1.7	1.6
4. Nominal GDP growth rate	5.0	3.9	5.1	2.8	-2.6	3.7	3.4	3.1	4.0	4.6	3.0	3.9	3.7	3.5	3.4	-6.0	2.2	4.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	-0.2	2.6	5.1	10.0	9.2	7.5	8.1	5.5	5.5	4.5	3.3	2.4	2.2	2.3	13.3	8.9	7.4
6. Contribution of nominal GDP growth	-1.9	-1.4	-2.0	-1.1	1.3	-2.3	-2.4	-2.4	-3.2	-3.7	-2.5	-3.3	-3.1	-2.9	-2.8	5.4	-2.3	-4.7
7. Stock-flow adjustment 3)	1.2	-1.1	0.4	3.8	2.5	4.1	0.6	-2.5	-1.3	0.1	-1.3	0.0	0.2	0.2	0.1	0.3	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.3	0.5	3.0	8.2	6.4	4.4	5.3	2.7	2.9	2.3	0.9	-0.3	-0.2	0.2	11.4	7.1	5.7
9. Snow-ball effect	1.2	0.7	0.2	1.0	3.1	0.6	0.7	0.4	-0.4	-1.1	-0.3	-0.9	-0.4	-0.5	-0.7	7.4	-0.5	-3.0
10. Stock-flow adjustment 3)	1.2	-1.1	0.4	3.8	2.5	4.1	0.6	-2.5	-1.3	0.1	-1.3	0.0	0.2	0.2	0.1	0.3	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	4.4	-2.7	1.0	7.8	13.9	11.1	5.7	3.2	1.0	1.9	0.7	0.0	-0.5	-0.5	-0.4	19.0	6.6	2.7
12. Level of gross debt (end of year)	44.5	34.1	41.6	49.4	63.3	74.4	80.0	83.2	84.2	86.1	86.8	86.8	86.3	85.8	85.4	104.4	111.0	113.7

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.

GENERAL GOVERNMENT DATA – TIME SERIES

General Government Data – Time Series can be accessed and downloaded free of charge at the following address:

https://ec.europa.eu/info/business-economy-euro/indicators-statistics/economic-databases/macro-economic-database-ameco/government-finance-and-other-macro-economic-data-eu-countries_en#general-government-data

