



# General Government Data

General Government Revenue,  
Expenditure, Balances and Gross Debt

PART I: Tables by country

**SPRING 2018**





European Commission  
Directorate-General for Economic and Financial Affairs

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### PART I: Tables by country

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## Foreword

**GENERAL GOVERNMENT DATA** shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2017 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2018 - 2019 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2018.

**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. Czech Republic | 30. United-Kingdom |
| 7. France  | 15. Austria     | 23. Denmark        | 31. EU-28          |
| 8. Italy   | 16. Portugal    | 24. Croatia        |                    |

A: *General government accounts in national currency.*

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

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

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

## PART II: TABLES BY SERIES

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| 32. Current taxes on imports and production | 42. Intermediate consumption                      | 52. Gross fixed capital formation                       |
| 33. Current taxes on income and wealth      | 43. Social transfers other than in kind           | 53. Other capital expenditure                           |
| 34. Social contributions received           | 44. Social transfers in kind via market producers | 54. Total expenditure                                   |
| 35. Actual social contributions received    | 45. Interest                                      | 55. Net lending (+) or net borrowing (-)                |
| 36. Other current revenue, including sales  | 46. Subsidies                                     | 56. Net lending (+) or net borrowing (-) excl. interest |
| 37. Total current revenue                   | 47. Other current expenditure                     | 57. Consolidated gross debt                             |
| 38. Final consumption expenditure           | 48. Total current expenditure                     | 58. Gross domestic product at current market prices     |
| 39. Collective consumption expenditure      | 49. Gross saving                                  |                                                         |
| 40. Social transfers in kind                | 50. Capital transfers received                    |                                                         |
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A: *National currency*

B: *As percentage of GDP at market prices*

C: *Annual percentage change*

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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
<b>20 EA-19</b>	<b>82</b>
21 BULGARIA	86
22 CZECH REPUBLIC	90
23 DENMARK	94
24 CROATIA	98
25 HUNGARY	102
26 POLAND	106
27 ROMANIA	110
28 SWEDEN	114
<b>30 EU-27 (EU excluding UK)</b>	<b>118</b>
30 UNITED KINGDOM	122
<b>31 EU-28</b>	<b>126</b>

# **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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	25.7	33.5	38.0	40.0	41.8	43.7	44.3	43.5	46.7	48.2	50.7	51.3	52.1	52.9	55.3	57.3	59.1	61.1
2. Current taxes on income and wealth	33.7	42.8	48.3	50.7	52.7	54.7	57.1	52.1	55.7	59.7	62.5	65.7	67.1	68.0	68.8	73.8	74.2	76.0
3. Social contributions	33.8	39.9	46.3	47.6	49.8	52.9	55.9	57.3	58.7	61.8	64.3	66.0	66.8	67.9	67.5	69.3	71.3	73.4
4. Of which actual social contributions	29.6	34.7	40.2	41.3	43.0	45.7	48.4	49.4	50.5	53.0	55.2	56.4	57.2	58.7	58.0	59.5	61.2	63.1
5. Other current revenue, including sales	7.3	8.9	10.7	11.7	12.3	12.9	14.3	14.7	16.3	18.0	18.7	19.3	18.6	18.1	19.2	20.0	20.9	21.6
6. Total current revenue	100.5	125.1	143.3	149.9	156.6	164.2	171.6	167.7	177.3	187.7	196.2	202.3	204.6	206.9	210.8	220.4	225.5	232.0
7. Government consumption expenditure	44.7	53.9	65.8	68.9	71.5	74.4	79.9	83.8	86.0	90.1	94.0	96.1	97.4	98.1	99.2	102.4	104.8	107.7
8. Collective consumption	18.2	21.6	25.2	26.3	27.4	28.4	30.1	31.2	31.2	32.4	33.7	34.9	34.5	34.0	33.3	34.1	35.0	36.1
9. Social transfers in kind	26.6	32.3	40.6	42.5	44.1	46.0	49.7	52.6	54.8	57.8	60.3	61.2	62.9	64.1	66.0	68.3	69.8	71.6
10. Compensation of employees	24.4	28.8	34.6	36.4	38.0	39.6	41.9	43.7	44.9	46.8	48.7	50.2	50.9	51.1	52.3	53.8	54.8	55.9
11. Intermediate consumption	7.5	9.4	12.1	12.5	12.9	12.9	14.0	15.0	15.2	15.9	16.5	17.1	17.0	16.7	16.8	17.6	18.3	19.3
12. Social transfers other than in kind	32.9	37.2	45.0	46.7	48.3	50.8	54.1	58.2	59.7	62.2	65.4	68.2	69.2	70.7	72.8	75.2	77.4	80.7
13. Social transfers in kind via market producers	12.1	15.3	20.1	21.0	21.5	22.7	25.0	26.7	27.7	29.4	30.7	31.2	32.1	32.9	33.7	34.9	36.2	37.6
14. Interest	18.9	17.2	14.4	13.6	13.4	13.7	14.0	13.3	13.2	13.6	14.0	13.0	13.1	12.4	12.1	10.8	10.2	10.1
15. Subsidies	3.7	4.3	5.1	6.7	8.0	9.3	10.3	10.7	12.4	13.4	13.3	13.6	14.0	14.1	14.3	14.7	14.2	14.5
16. Other current expenditure	4.0	4.8	5.9	6.3	6.4	6.0	6.5	7.7	7.7	8.0	8.3	8.5	8.4	8.4	9.2	8.0	8.8	9.1
17. Total current expenditure	103.7	117.1	137.2	143.2	148.4	155.0	165.8	175.4	180.8	189.3	196.9	201.7	204.6	206.2	211.2	215.0	219.9	227.2
18. Gross saving	-3.1	8.0	6.1	6.7	8.2	9.2	5.8	-7.7	-3.4	-1.5	-0.6	0.5	0.0	0.7	-0.4	5.4	5.6	4.8
19. Capital transfers received	0.9	1.3	2.4	2.3	2.4	2.4	2.5	2.4	2.8	3.0	3.9	4.5	4.1	3.8	4.0	4.1	4.2	4.4
20. Total revenue	101.5	126.5	145.7	152.2	159.0	166.5	174.1	170.1	180.1	190.8	200.1	206.8	208.7	210.7	214.8	224.5	229.7	236.5
21. Gross fixed capital formation	4.9	6.3	6.2	6.6	6.4	7.0	7.4	8.1	8.4	9.3	9.6	9.3	9.4	9.4	9.4	9.7	10.9	11.7
22. Other capital expenditure	2.3	3.3	2.8	11.0	3.5	4.3	4.8	5.3	5.6	7.9	10.0	8.1	7.1	5.2	4.7	4.3	3.9	3.8
23. Total expenditure	110.9	126.7	146.2	160.8	158.3	166.3	178.0	188.9	194.7	206.4	216.5	219.1	221.1	220.9	225.2	229.0	234.6	242.8
24. Tax burden	90.7	113.3	129.9	135.0	140.9	147.8	153.7	148.5	156.7	165.1	173.0	178.5	181.5	184.8	187.2	196.5	200.8	206.8
25. Net lending (+) or net borrowing (-)	-9.4	-0.2	-0.5	-8.6	0.7	0.2	-3.9	-18.8	-14.6	-15.7	-16.4	-12.3	-12.3	-10.2	-10.5	-4.5	-4.9	-6.3



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.2	13.0	12.7	12.8	12.8	12.7	12.5	12.5	12.8	12.7	13.1	13.1	13.0	12.9	13.1	13.1	13.0	13.0
2. Current taxes on income and wealth	15.9	16.6	16.2	16.3	16.1	15.9	16.1	14.9	15.3	15.8	16.1	16.7	16.8	16.6	16.3	16.8	16.4	16.2
3. Social contributions	16.0	15.4	15.5	15.3	15.2	15.3	15.8	16.4	16.1	16.3	16.6	16.8	16.7	16.6	16.0	15.8	15.7	15.7
4. Of which actual social contributions	14.0	13.4	13.5	13.2	13.2	13.3	13.7	14.2	13.8	14.0	14.2	14.4	14.3	14.3	13.7	13.6	13.5	13.4
5. Other current revenue, including sales	3.5	3.5	3.6	3.8	3.8	3.7	4.0	4.2	4.5	4.7	4.8	4.9	4.7	4.4	4.5	4.6	4.6	4.6
6. Total current revenue	47.5	48.5	48.0	48.1	47.9	47.6	48.5	48.1	48.6	49.5	50.6	51.6	51.1	50.4	49.8	50.3	49.7	49.5
7. Government consumption expenditure	21.1	20.9	22.0	22.1	21.9	21.6	22.6	24.0	23.6	23.8	24.3	24.5	24.3	23.9	23.5	23.4	23.1	23.0
8. Collective consumption	8.6	8.4	8.4	8.4	8.4	8.2	8.5	9.0	8.6	8.5	8.7	8.9	8.6	8.3	7.9	7.8	7.7	7.7
9. Social transfers in kind	12.5	12.5	13.6	13.7	13.5	13.3	14.0	15.1	15.0	15.2	15.6	15.6	15.7	15.6	15.6	15.6	15.4	15.3
10. Compensation of employees	11.5	11.1	11.6	11.7	11.6	11.5	11.8	12.5	12.3	12.3	12.6	12.8	12.7	12.4	12.4	12.3	12.1	11.9
11. Intermediate consumption	3.6	3.7	4.1	4.0	3.9	3.7	4.0	4.3	4.2	4.2	4.3	4.4	4.2	4.1	4.0	4.0	4.0	4.1
12. Social transfers other than in kind	15.6	14.4	15.1	15.0	14.8	14.7	15.3	16.7	16.4	16.4	16.9	17.4	17.3	17.2	17.2	17.2	17.1	17.2
13. Social transfers in kind via market producers	5.7	5.9	6.7	6.8	6.6	6.6	7.1	7.7	7.6	7.8	7.9	7.9	8.0	8.0	8.0	8.0	8.0	8.0
14. Interest	9.0	6.7	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.3	3.0	2.9	2.5	2.3	2.2
15. Subsidies	1.8	1.7	1.7	2.2	2.4	2.7	2.9	3.1	3.4	3.5	3.4	3.5	3.5	3.4	3.4	3.4	3.1	3.1
16. Other current expenditure	1.9	1.8	2.0	2.0	2.0	1.7	1.8	2.2	2.1	2.1	2.1	2.2	2.1	2.1	2.2	1.8	1.9	1.9
17. Total current expenditure	49.0	45.4	45.9	46.0	45.4	45.0	46.8	50.3	49.5	49.9	50.8	51.4	51.1	50.3	49.9	49.0	48.5	48.4
18. Gross saving	-1.5	3.1	2.0	2.1	2.5	2.7	1.6	-2.2	-0.9	-0.4	-0.2	0.1	0.0	0.2	-0.1	1.2	1.2	1.0
19. Capital transfers received	0.4	0.5	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	1.0	1.1	1.0	0.9	0.9	0.9	0.9	0.9
20. Total revenue	47.9	49.0	48.8	48.9	48.7	48.3	49.2	48.8	49.3	50.3	51.6	52.7	52.1	51.3	50.8	51.2	50.7	50.4
21. Gross fixed capital formation	2.3	2.4	2.1	2.1	2.0	2.0	2.1	2.3	2.3	2.4	2.5	2.4	2.3	2.3	2.2	2.2	2.4	2.5
22. Other capital expenditure	1.1	1.3	0.9	3.5	1.1	1.2	1.4	1.5	1.5	2.1	2.6	2.1	1.8	1.3	1.1	1.0	0.9	0.8
23. Total expenditure	52.4	49.1	48.9	51.6	48.5	48.2	50.3	54.2	53.3	54.5	55.9	55.8	55.2	53.8	53.2	52.2	51.8	51.8
24. Tax burden	42.9	43.9	43.5	43.4	43.1	42.9	43.4	42.6	42.9	43.5	44.6	45.5	45.3	45.0	44.3	44.8	44.3	44.1
25. Net lending (+) or net borrowing (-)	-4.4	-0.1	-0.2	-2.8	0.2	0.1	-1.1	-5.4	-4.0	-4.1	-4.2	-3.1	-3.1	-2.5	-2.5	-1.0	-1.1	-1.3

**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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	6.1	4.4	6.8	5.1	4.6	4.6	1.1	-1.6	7.2	3.4	5.1	1.1	1.6	1.5	4.7	3.6	3.2	3.3
2. Current taxes on income and wealth	2.1	6.6	5.8	4.9	3.9	3.9	4.4	-8.7	6.8	7.3	4.7	5.1	2.2	1.4	1.1	7.3	0.6	2.4
3. Social contributions	2.6	2.9	3.3	2.7	4.7	6.2	5.8	2.5	2.4	5.2	4.1	2.6	1.2	1.8	-0.6	2.7	2.8	3.0
4. Of which actual social contributions	2.3	2.7	3.3	2.7	4.2	6.3	5.8	2.1	2.3	5.0	4.1	2.2	1.3	2.7	-1.2	2.6	2.9	3.1
5. Other current revenue, including sales	7.6	6.2	0.7	10.0	5.1	4.5	11.1	2.7	10.9	10.5	3.8	3.5	-3.5	-3.1	6.2	4.2	4.7	3.1
6. Total current revenue	3.7	4.8	4.8	4.6	4.4	4.9	4.5	-2.3	5.8	5.9	4.5	3.1	1.2	1.1	1.9	4.6	2.3	2.9
7. Government consumption expenditure	3.8	5.0	4.2	4.6	3.9	4.1	7.3	4.9	2.6	4.8	4.3	2.2	1.3	0.7	1.2	3.2	2.3	2.8
8. Collective consumption	1.0	6.0	2.7	4.5	4.0	3.8	6.0	3.7	0.1	3.5	4.2	3.6	-1.3	-1.4	-2.2	2.7	2.4	3.3
9. Social transfers in kind	5.8	4.4	5.2	4.7	3.7	4.2	8.1	5.7	4.2	5.5	4.4	1.4	2.8	1.9	3.0	3.5	2.2	2.6
10. Compensation of employees	2.2	3.6	3.0	5.2	4.4	4.3	5.7	4.4	2.7	4.1	4.0	3.2	1.4	0.4	2.3	2.8	1.8	2.0
11. Intermediate consumption	6.1	4.6	3.3	2.9	3.0	0.4	8.4	7.1	1.0	4.6	3.9	3.6	-0.6	-1.8	0.4	5.2	3.6	5.6
12. Social transfers other than in kind	2.9	2.6	4.0	3.7	3.4	5.2	6.5	7.6	2.6	4.2	5.2	4.2	1.5	2.1	3.1	3.3	2.9	4.2
13. Social transfers in kind via market producers	7.3	6.7	8.4	4.8	2.2	5.4	10.2	6.9	3.9	6.0	4.5	1.5	3.0	2.4	2.6	3.4	3.9	3.8
14. Interest	-3.0	2.4	-5.8	-5.4	-1.5	2.6	2.3	-4.9	-1.3	3.5	2.4	-7.1	0.6	-4.9	-2.4	-11.1	-5.2	-0.6
15. Subsidies	13.9	0.7	-0.7	32.1	18.3	16.4	11.0	3.9	15.7	8.1	-0.5	2.1	3.1	0.4	1.4	3.1	-3.4	2.2
16. Other current expenditure 1)	0.0	0.0	0.0	0.0	-0.1	-0.2	0.1	0.4	-0.1	0.0	0.0	0.0	-0.1	0.0	0.1	-0.4	0.1	0.0
17. Total current expenditure	2.8	3.5	3.1	4.4	3.6	4.5	7.0	5.8	3.1	4.7	4.0	2.5	1.4	0.8	2.4	1.8	2.3	3.3
18. Gross saving 1)	0.4	0.6	0.8	0.1	0.4	0.2	-1.0	-3.8	1.3	0.5	0.2	0.3	-0.1	0.2	-0.3	1.3	0.0	-0.2
19. Capital transfers received	7.4	-12.2	43.7	-3.9	5.2	-2.0	6.8	-4.4	15.9	8.4	26.5	16.8	-8.3	-7.0	3.5	2.1	2.6	6.7
20. Total revenue	3.7	4.6	5.3	4.5	4.5	4.8	4.5	-2.3	5.9	5.9	4.9	3.3	1.0	1.0	1.9	4.5	2.3	3.0
21. Gross fixed capital formation	-4.1	5.3	1.7	7.0	-3.1	9.5	5.5	9.6	3.2	10.5	4.0	-4.1	1.3	0.7	-0.9	3.8	12.0	7.6
22. Other capital expenditure 1)	0.1	0.0	-0.5	2.6	-2.5	0.2	0.1	0.2	0.0	0.6	0.5	-0.5	-0.3	-0.5	-0.2	-0.1	-0.1	0.0
23. Total expenditure	2.6	3.6	2.0	10.0	-1.6	5.1	7.0	6.1	3.1	6.0	4.9	1.2	0.9	-0.1	2.0	1.7	2.5	3.5
24. Tax burden	3.3	4.8	5.8	4.0	4.3	4.9	4.0	-3.4	5.5	5.3	4.8	3.2	1.7	1.8	1.3	5.0	2.2	3.0
25. Net lending (+) or net borrowing (-)	0.5	0.5	1.6	-2.6	3.0	-0.2	-1.2	-4.3	1.4	-0.1	-0.1	1.1	0.1	0.6	0.0	1.4	-0.1	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	4.4	-0.2	0.2	2.8	-0.2	-0.1	1.1	5.4	4.0	4.1	4.2	3.1	3.1	2.5	2.5	1.0	1.1	1.3
2. Interest payments (% of GDP)	9.0	6.5	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.3	3.0	2.9	2.5	2.3	2.2
3. Implicit interest rate 2)	:	6.2	5.0	4.7	4.5	4.6	4.7	4.1	3.8	3.7	3.6	3.2	3.2	2.9	2.8	2.4	2.3	2.2
4. Nominal GDP growth rate	3.6	2.9	5.7	4.3	4.9	5.5	2.7	-1.5	4.7	3.8	2.2	1.2	2.0	2.5	3.1	3.6	3.4	3.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.4	-0.2	0.2	2.8	-0.2	-0.1	1.1	5.4	4.0	4.1	4.2	3.1	3.1	2.5	2.5	1.0	1.1	1.3
6. Contribution of nominal GDP growth	:	-3.1	-5.4	-4.0	-4.4	-4.8	-2.3	1.4	-4.4	-3.7	-2.2	-1.3	-2.1	-2.6	-3.2	-3.7	-3.4	-3.4
7. Stock-flow adjustment 3)	:	2.1	0.7	-0.7	1.0	0.8	6.7	0.2	0.6	2.4	-0.3	-0.7	0.5	-0.7	0.6	-0.1	0.7	0.7
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.5	-6.7	-4.6	-1.6	-4.3	-4.0	-2.9	1.6	0.4	0.5	0.6	-0.2	-0.2	-0.5	-0.4	-1.4	-1.2	-0.8
9. Snow-ball effect	:	3.4	-0.6	0.4	-0.3	-0.8	1.7	5.2	-0.8	-0.1	1.4	2.0	1.2	0.4	-0.3	-1.3	-1.1	-1.2
10. Stock-flow adjustment 3)	:	2.1	0.7	-0.7	1.0	0.8	6.7	0.2	0.6	2.4	-0.3	-0.7	0.5	-0.7	0.6	-0.1	0.7	0.7
(% of GDP)																		
11. Change in gross debt 5)	:	-1.2	-4.6	-1.8	-3.6	-4.0	5.5	7.0	0.2	2.9	1.7	1.1	1.5	-0.9	-0.1	-2.8	-1.6	-1.4
12. Level of gross debt (end of year)	130.5	107.6	96.5	94.7	91.1	87.0	92.5	99.5	99.7	102.6	104.3	105.5	107.0	106.1	105.9	103.1	101.5	100.2

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 2A

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

Germany

(Mrd EURO-DEM)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	196	227	235	237	246	269	274	276	278	295	301	306	315	326	335	345	356	367
2. Current taxes on income and wealth	222	263	232	242	270	294	308	275	274	299	320	341	354	372	397	423	440	460
3. Social contributions	343	382	401	400	404	404	412	416	426	442	454	465	482	501	524	548	567	587
4. Of which actual social contributions	320	357	373	371	375	375	382	384	394	409	421	432	448	466	488	511	530	548
5. Other current revenue, including sales	88	85	89	96	99	104	109	115	123	135	135	137	145	143	143	148	154	158
6. Total current revenue	849	957	957	975	1019	1071	1102	1081	1101	1172	1210	1249	1296	1342	1399	1464	1517	1572
7. Government consumption expenditure	364	395	419	423	430	440	458	481	493	506	520	543	564	587	615	639	664	691
8. Collective consumption	148	155	162	161	163	163	170	176	178	182	190	195	200	205	214	223	232	241
9. Social transfers in kind	216	240	256	262	268	277	288	305	315	324	330	348	364	382	402	416	432	450
10. Compensation of employees	165	174	182	182	183	184	189	198	204	209	212	218	224	229	236	246	257	267
11. Intermediate consumption	71	77	84	89	92	96	103	112	118	124	127	133	137	142	150	155	161	167
12. Social transfers other than in kind	326	369	411	412	409	402	405	426	430	424	430	439	451	470	486	506	524	543
13. Social transfers in kind via market producers	138	155	166	169	174	180	187	198	204	210	215	228	240	252	269	278	290	302
14. Interest	65	66	63	63	65	67	68	65	64	68	63	56	45	40	35	34	34	34
15. Subsidies	38	34	27	25	25	25	24	32	30	27	25	26	26	27	28	28	28	29
16. Other current expenditure	38	42	39	42	42	43	47	46	52	52	58	74	73	75	76	75	79	80
17. Total current expenditure	840	917	972	983	990	997	1024	1078	1101	1113	1130	1173	1197	1236	1280	1323	1374	1423
18. Gross saving	9	40	-15	-8	30	74	78	4	-1	59	80	76	99	106	118	141	144	148
19. Capital transfers received	9	8	10	10	9	10	9	10	10	10	11	10	12	12	15	11	11	11
20. Total revenue	859	965	967	984	1028	1081	1112	1091	1110	1183	1221	1259	1308	1354	1414	1475	1529	1583
21. Gross fixed capital formation	49	49	44	43	48	49	53	58	59	62	62	60	61	64	67	71	75	80
22. Other capital expenditure	148	-19	35	37	32	31	39	35	58	34	30	30	35	29	35	40	38	32
23. Total expenditure	1038	947	1052	1063	1070	1076	1116	1171	1219	1209	1222	1263	1293	1329	1382	1433	1487	1535
24. Tax burden	744	854	848	858	900	946	973	943	954	1013	1051	1087	1127	1178	1234	1292	1339	1388
25. Net lending (+) or net borrowing (-)	-179	18	-85	-79	-41	5	-5	-80	-109	-26	-1	-4	16	25	32	41	42	48

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.3	10.7	10.3	10.3	10.3	10.7	10.7	11.2	10.8	10.9	10.9	10.8	10.7	10.7	10.6	10.6	10.5	10.4
2. Current taxes on income and wealth	11.7	12.4	10.2	10.5	11.3	11.7	12.0	11.2	10.6	11.1	11.6	12.0	12.1	12.2	12.6	12.9	13.0	13.0
3. Social contributions	18.1	18.1	17.6	17.4	16.9	16.1	16.1	16.9	16.5	16.4	16.5	16.5	16.4	16.5	16.7	16.8	16.7	16.6
4. Of which actual social contributions	16.8	16.9	16.4	16.1	15.7	14.9	14.9	15.6	15.3	15.1	15.3	15.3	15.3	15.3	15.5	15.7	15.6	15.5
5. Other current revenue, including sales	4.6	4.0	3.9	4.2	4.1	4.1	4.2	4.7	4.8	5.0	4.9	4.9	5.0	4.7	4.6	4.5	4.5	4.5
6. Total current revenue	44.7	45.2	42.2	42.4	42.6	42.6	43.0	43.9	42.7	43.4	43.9	44.2	44.2	44.1	44.5	44.9	44.7	44.5
7. Government consumption expenditure	19.1	18.7	18.5	18.4	18.0	17.5	17.9	19.6	19.1	18.7	18.8	19.2	19.2	19.3	19.6	19.6	19.6	19.6
8. Collective consumption	7.8	7.3	7.2	7.0	6.8	6.5	6.6	7.2	6.9	6.7	6.9	6.9	6.8	6.7	6.8	6.8	6.8	6.8
9. Social transfers in kind	11.4	11.3	11.3	11.4	11.2	11.0	11.2	12.4	12.2	12.0	12.0	12.3	12.4	12.6	12.8	12.7	12.7	12.8
10. Compensation of employees	8.7	8.2	8.0	7.9	7.7	7.3	7.4	8.0	7.9	7.7	7.7	7.7	7.6	7.5	7.5	7.6	7.6	7.6
11. Intermediate consumption	3.7	3.6	3.7	3.9	3.9	3.8	4.0	4.5	4.6	4.6	4.6	4.7	4.7	4.7	4.8	4.8	4.7	4.7
12. Social transfers other than in kind	17.2	17.4	18.1	17.9	17.1	16.0	15.8	17.3	16.7	15.7	15.6	15.5	15.4	15.4	15.5	15.5	15.4	15.4
13. Social transfers in kind via market producers	7.3	7.3	7.3	7.4	7.3	7.2	7.3	8.1	7.9	7.8	7.8	8.1	8.2	8.3	8.5	8.5	8.5	8.6
14. Interest	3.4	3.1	2.8	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.5	1.3	1.1	1.1	1.0	1.0
15. Subsidies	2.0	1.6	1.2	1.1	1.1	1.0	0.9	1.3	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8
16. Other current expenditure	2.0	2.0	1.7	1.8	1.7	1.7	1.8	1.9	2.0	1.9	2.1	2.6	2.5	2.5	2.4	2.3	2.3	2.3
17. Total current expenditure	44.2	43.3	42.8	42.7	41.4	39.7	40.0	43.8	42.7	41.2	41.0	41.5	40.8	40.6	40.7	40.5	40.5	40.3
18. Gross saving	0.5	1.9	-0.7	-0.3	1.2	3.0	3.0	0.1	0.0	2.2	2.9	2.7	3.4	3.5	3.8	4.3	4.2	4.2
19. Capital transfers received	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.3	0.3	0.3
20. Total revenue	45.2	45.6	42.6	42.8	43.0	43.0	43.4	44.3	43.0	43.8	44.3	44.5	44.6	44.5	45.0	45.2	45.0	44.9
21. Gross fixed capital formation	2.6	2.3	1.9	1.9	2.0	1.9	2.1	2.4	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.2	2.2	2.3
22. Other capital expenditure	7.8	-0.9	1.5	1.6	1.3	1.2	1.5	1.4	2.3	1.3	1.1	1.1	1.2	0.9	1.1	1.2	1.1	0.9
23. Total expenditure	54.7	44.7	46.3	46.2	44.7	42.8	43.6	47.6	47.3	44.7	44.3	44.7	44.1	43.7	44.0	43.9	43.8	43.5
24. Tax burden	39.2	40.3	37.3	37.3	37.6	37.7	38.0	38.3	37.0	37.5	38.1	38.5	38.4	38.7	39.2	39.6	39.4	39.3
25. Net lending (+) or net borrowing (-)	-9.4	0.9	-3.7	-3.4	-1.7	0.2	-0.2	-3.2	-4.2	-1.0	0.0	-0.1	0.5	0.8	1.0	1.3	1.2	1.4

Table 2C

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

Germany

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.3	1.9	-0.8	0.8	3.9	9.6	1.5	0.7	0.8	6.3	1.9	1.7	3.0	3.4	2.8	3.0	3.3	3.3
2. Current taxes on income and wealth	0.5	4.7	0.1	4.4	11.6	8.6	4.8	-10.7	-0.2	9.2	6.8	6.5	3.9	5.2	6.7	6.4	4.2	4.4
3. Social contributions	4.9	0.1	0.1	-0.2	1.1	0.0	2.0	0.8	2.5	3.8	2.7	2.4	3.6	3.9	4.6	4.6	3.5	3.4
4. Of which actual social contributions	5.0	0.8	0.1	-0.4	1.1	-0.2	2.0	0.5	2.4	4.0	2.9	2.4	3.8	4.1	4.6	4.8	3.6	3.5
5. Other current revenue, including sales	-1.3	-0.4	-1.6	7.6	2.8	4.8	4.8	6.3	6.3	10.4	-0.4	1.7	5.9	-1.6	0.0	3.8	3.7	2.5
6. Total current revenue	2.1	1.7	-0.3	1.9	4.6	5.1	2.9	-1.9	1.8	6.5	3.2	3.2	3.8	3.5	4.2	4.6	3.7	3.6
7. Government consumption expenditure	2.8	1.1	-0.4	1.0	1.7	2.2	4.1	5.2	2.5	2.5	2.8	4.5	3.9	4.1	4.8	3.8	4.0	4.1
8. Collective consumption	1.6	-1.5	0.6	-0.9	1.0	0.1	4.2	4.1	1.1	2.0	4.2	3.0	2.2	2.5	4.4	4.3	4.0	4.1
9. Social transfers in kind	3.6	2.9	-1.1	2.1	2.2	3.4	4.0	5.8	3.3	2.8	2.0	5.3	4.8	5.0	5.0	3.5	4.0	4.1
10. Compensation of employees	1.9	0.3	0.1	0.0	0.5	0.5	2.7	4.6	2.9	2.5	1.8	2.6	2.9	2.3	3.2	4.2	4.3	4.1
11. Intermediate consumption	0.3	-0.8	1.1	5.1	4.1	4.0	7.6	8.1	5.7	5.1	2.0	5.1	3.3	3.5	5.5	3.6	3.7	3.5
12. Social transfers other than in kind	5.9	-0.4	0.5	0.4	-0.8	-1.7	0.8	5.3	0.9	-1.4	1.5	2.0	2.9	4.1	3.5	4.0	3.7	3.7
13. Social transfers in kind via market producers	5.0	3.0	-1.9	2.4	2.5	3.7	4.1	5.9	3.0	2.7	2.6	5.8	5.3	5.3	6.4	3.5	4.3	4.3
14. Interest	0.7	5.7	-2.2	-0.2	2.5	3.6	2.2	-5.1	-1.7	5.7	-6.5	-12.0	-18.5	-10.7	-12.4	-3.1	-1.2	-0.6
15. Subsidies	-3.4	-3.4	-5.2	-6.3	1.1	-3.1	-1.2	33.2	-8.2	-7.6	-10.4	5.1	2.3	2.2	3.0	-0.7	2.9	2.5
16. Other current expenditure 1)	0.0	0.1	-0.1	0.1	-0.1	0.0	0.1	0.0	0.1	-0.1	0.2	0.5	-0.1	0.0	0.0	-0.1	0.0	-0.1
17. Total current expenditure	3.4	1.0	-0.5	1.1	0.7	0.7	2.8	5.2	2.2	1.1	1.5	3.8	2.1	3.2	3.6	3.3	3.9	3.6
18. Gross saving 1)	-0.6	0.3	0.1	0.3	1.6	1.7	0.1	-2.9	-0.2	2.2	0.7	-0.2	0.7	0.1	0.3	0.6	-0.1	0.0
19. Capital transfers received	-19.2	-9.2	7.5	-0.5	-4.2	8.2	-4.4	2.1	-0.4	8.6	6.0	-5.7	18.4	0.6	24.6	-29.9	2.7	1.2
20. Total revenue	1.8	1.6	-0.2	1.8	4.5	5.1	2.9	-1.9	1.8	6.5	3.2	3.1	3.9	3.5	4.4	4.3	3.7	3.6
21. Gross fixed capital formation	-2.1	0.0	-6.1	-1.7	10.0	1.8	8.5	9.8	2.6	3.4	0.4	-2.2	0.2	6.2	3.9	6.5	5.8	6.2
22. Other capital expenditure 1)	-6.5	-2.3	-0.2	0.1	-0.3	-0.1	0.3	-0.1	0.8	-1.0	-0.2	0.0	0.1	-0.3	0.2	0.1	-0.1	-0.2
23. Total expenditure	-9.2	-3.8	-0.9	1.1	0.6	0.6	3.7	4.9	4.2	-0.9	1.1	3.4	2.4	2.8	4.0	3.7	3.7	3.3
24. Tax burden	2.4	2.3	0.0	1.3	4.8	5.2	2.8	-3.1	1.2	6.2	3.8	3.4	3.7	4.5	4.7	4.7	3.7	3.7
25. Net lending (+) or net borrowing (-)	5.9	2.6	0.4	0.3	1.7	1.9	-0.4	-3.1	-1.0	3.3	0.9	-0.1	0.7	0.3	0.2	0.2	0.0	0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	9.4	3.1	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.0	0.1	-0.5	-0.8	-1.0	-1.3	-1.2	-1.4	
2. Interest payments (% of GDP)	3.4	3.0	2.8	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.5	1.3	1.1	1.1	1.0	1.0	
3. Implicit interest rate 2)	:	5.3	4.5	4.3	4.2	4.2	4.3	3.9	3.6	3.2	3.0	2.5	2.1	1.8	1.6	1.6	1.6	1.6	
4. Nominal GDP growth rate	3.7	3.0	2.3	1.3	4.0	5.0	1.9	-4.0	4.9	4.8	2.0	2.5	3.8	3.8	3.3	3.8	4.0	3.9	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	9.4	3.1	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.0	0.1	-0.5	-0.8	-1.0	-1.3	-1.2	-1.4	
6. Contribution of nominal GDP growth	:	-1.7	-1.4	-0.9	-2.6	-3.2	-1.2	2.7	-3.4	-3.7	-1.6	-1.9	-2.8	-2.7	-2.3	-2.5	-2.5	-2.3	
7. Stock-flow adjustment 3)	:	-2.5	-0.6	-0.3	0.4	0.5	2.5	1.5	7.5	0.4	2.8	-0.6	0.6	-0.2	0.5	-0.4	-0.2	-0.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	6.0	0.1	1.0	0.7	-1.0	-2.9	-2.5	0.6	1.7	-1.5	-2.3	-1.8	-2.1	-2.2	-2.1	-2.3	-2.2	-2.3	
9. Snow-ball effect	:	1.3	1.4	1.9	0.1	-0.5	1.5	5.3	-0.9	-1.2	0.7	0.0	-1.3	-1.4	-1.1	-1.4	-1.5	-1.3	
10. Stock-flow adjustment 3)	:	-2.5	-0.6	-0.3	0.4	0.5	2.5	1.5	7.5	0.4	2.8	-0.6	0.6	-0.2	0.5	-0.4	-0.2	-0.2	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.1	1.7	2.2	-0.5	-2.8	1.5	7.4	8.4	-2.3	1.2	-2.3	-2.8	-3.7	-2.8	-4.1	-4.0	-3.9	
12. Level of gross debt (end of year)	54.8	57.7	64.8	67.0	66.5	63.7	65.2	72.6	80.9	78.6	79.8	77.5	74.7	71.0	68.2	64.1	60.2	56.3	

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

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

3) Line 7 = line 10.

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

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

Table 3A

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

Estonia

(Mrd EURO-EEK)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.360	0.770	1.240	1.420	1.800	2.170	1.990	2.060	2.020	2.240	2.470	2.520	2.750	2.930	3.180	3.350	3.630	3.890
2. Current taxes on income and wealth	0.300	0.480	0.770	0.780	0.950	1.200	1.280	1.040	0.970	1.050	1.180	1.360	1.480	1.610	1.630	1.710	1.830	1.910
3. Social contributions	0.340	0.680	1.010	1.160	1.370	1.700	1.920	1.850	1.910	1.970	2.040	2.120	2.220	2.340	2.480	2.700	2.980	3.160
4. Of which actual social contributions	0.340	0.670	1.000	1.150	1.350	1.680	1.890	1.820	1.880	1.930	2.000	2.080	2.180	2.290	2.430	2.640	2.910	3.090
5. Other current revenue, including sales	0.150	0.290	0.500	0.550	0.710	0.790	0.850	0.930	0.880	0.930	0.980	0.970	1.070	1.090	1.090	1.230	1.290	1.390
6. Total current revenue	1.160	2.220	3.530	3.910	4.820	5.860	6.040	5.880	5.780	6.190	6.670	6.970	7.520	7.970	8.380	8.990	9.740	10.350
7. Government consumption expenditure	0.720	1.180	1.680	1.890	2.130	2.600	3.080	2.980	2.960	3.100	3.300	3.570	3.820	4.120	4.370	4.670	4.980	5.260
8. Collective consumption	0.270	0.530	0.740	0.830	0.930	1.160	1.360	1.270	1.280	1.350	1.460	1.600	1.720	1.850	1.940	2.070	2.170	2.280
9. Social transfers in kind	0.450	0.650	0.940	1.060	1.200	1.440	1.720	1.710	1.680	1.750	1.840	1.970	2.090	2.270	2.430	2.600	2.800	2.980
10. Compensation of employees	0.330	0.670	0.990	1.110	1.250	1.530	1.840	1.780	1.710	1.780	1.840	2.010	2.160	2.340	2.480	2.660	2.810	2.970
11. Intermediate consumption	0.300	0.480	0.650	0.740	0.830	0.940	1.070	0.970	1.010	1.100	1.180	1.250	1.320	1.380	1.460	1.550	1.640	1.730
12. Social transfers other than in kind	0.260	0.590	0.900	1.000	1.170	1.370	1.720	1.950	1.870	1.870	1.920	2.020	2.120	2.350	2.520	2.700	2.940	3.150
13. Social transfers in kind via market producers	0.040	0.100	0.140	0.150	0.170	0.220	0.260	0.270	0.260	0.280	0.310	0.330	0.350	0.380	0.420	0.440	0.470	0.500
14. Interest	0.010	0.020	0.020	0.020	0.020	0.030	0.030	0.030	0.020	0.020	0.030	0.020	0.020	0.020	0.010	0.010	0.010	0.010
15. Subsidies	0.020	0.070	0.080	0.080	0.110	0.140	0.160	0.130	0.160	0.160	0.160	0.120	0.090	0.100	0.100	0.100	0.130	0.130
16. Other current expenditure	0.010	0.040	0.130	0.180	0.250	0.260	0.260	0.300	0.280	0.300	0.320	0.370	0.350	0.400	0.430	0.380	0.420	0.440
17. Total current expenditure	0.980	1.950	2.900	3.280	3.800	4.480	5.340	5.430	5.320	5.500	5.770	6.120	6.420	6.960	7.420	7.840	8.420	8.940
18. Gross saving	0.180	0.270	0.630	0.630	1.020	1.370	0.700	0.460	0.460	0.690	0.900	0.850	1.100	1.010	0.960	1.150	1.320	1.420
19. Capital transfers received	0.010	0.020	0.040	0.040	0.110	0.120	0.090	0.320	0.210	0.240	0.330	0.280	0.210	0.230	0.130	0.190	0.240	0.280
20. Total revenue	1.170	2.240	3.560	3.950	4.930	5.980	6.130	6.210	5.990	6.430	7.000	7.250	7.730	8.200	8.510	9.180	9.980	10.630
21. Gross fixed capital formation	0.160	0.270	0.430	0.520	0.730	0.980	1.020	0.880	0.710	0.820	1.130	1.060	1.020	1.090	1.010	1.300	1.450	1.480
22. Other capital expenditure	0.010	0.030	0.000	0.020	0.010	0.080	0.200	0.210	-0.070	-0.080	0.140	0.110	0.160	0.140	0.140	0.110	0.120	0.130
23. Total expenditure	1.140	2.250	3.330	3.830	4.540	5.540	6.570	6.510	5.960	6.240	7.050	7.280	7.600	8.190	8.570	9.250	9.980	10.550
24. Tax burden	1.000	1.920	3.020	3.380	4.100	5.080	5.190	4.940	4.890	5.250	5.680	5.990	6.440	6.860	7.260	7.690	8.370	8.880
25. Net lending (+) or net borrowing (-)	0.030	0.000	0.230	0.130	0.390	0.440	-0.440	-0.310	0.030	0.190	-0.050	-0.030	0.130	0.010	-0.060	-0.070	0.000	0.080



**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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.0	12.4	12.8	12.6	13.3	13.3	12.1	14.5	13.7	13.4	13.8	13.3	13.9	14.4	15.0	14.6	14.7	14.9
2. Current taxes on income and wealth	10.8	7.7	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.5	7.9	7.7	7.4	7.4	7.3
3. Social contributions	12.3	11.0	10.4	10.3	10.1	10.5	11.6	13.1	13.0	11.8	11.4	11.2	11.2	11.5	11.8	11.7	12.1	12.1
4. Of which actual social contributions	12.2	10.9	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	11.0	11.3	11.5	11.5	11.8	11.8
5. Other current revenue, including sales	5.6	4.8	5.2	4.8	5.2	4.9	5.1	6.6	6.0	5.6	5.5	5.1	5.4	5.3	5.2	5.4	5.2	5.3
6. Total current revenue	41.6	35.9	36.4	34.7	35.7	36.0	36.5	41.6	39.3	37.1	37.2	36.8	38.1	39.1	39.7	39.1	39.4	39.6
7. Government consumption expenditure	25.9	19.1	17.3	16.8	15.8	16.0	18.6	21.1	20.1	18.6	18.4	18.8	19.3	20.3	20.7	20.3	20.1	20.1
8. Collective consumption	9.8	8.5	7.6	7.4	6.9	7.1	8.2	9.0	8.7	8.1	8.1	8.4	8.7	9.1	9.2	9.0	8.8	8.7
9. Social transfers in kind	16.1	10.6	9.7	9.4	8.9	8.9	10.4	12.1	11.4	10.5	10.3	10.4	10.6	11.2	11.5	11.3	11.4	11.4
10. Compensation of employees	11.8	10.8	10.2	9.8	9.2	9.4	11.1	12.6	11.6	10.7	10.3	10.6	10.9	11.5	11.8	11.6	11.4	11.4
11. Intermediate consumption	10.8	7.8	6.7	6.5	6.1	5.8	6.5	6.9	6.9	6.6	6.6	6.6	6.7	6.8	6.9	6.7	6.6	6.6
12. Social transfers other than in kind	9.5	9.5	9.2	8.9	8.6	8.4	10.4	13.8	12.7	11.2	10.7	10.6	10.7	11.5	11.9	11.7	11.9	12.1
13. Social transfers in kind via market producers	1.3	1.5	1.4	1.3	1.3	1.3	1.6	1.9	1.8	1.7	1.7	1.7	1.8	1.9	2.0	1.9	1.9	1.9
14. Interest	0.5	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
15. Subsidies	0.8	1.1	0.8	0.7	0.8	0.9	1.0	0.9	1.1	1.0	0.9	0.7	0.5	0.5	0.5	0.4	0.5	0.5
16. Other current expenditure	0.5	0.6	1.4	1.6	1.9	1.6	1.6	2.1	1.9	1.8	1.8	2.0	1.8	2.0	2.1	1.7	1.7	1.7
17. Total current expenditure	35.1	31.6	29.9	29.1	28.1	27.6	32.3	38.4	36.1	33.0	32.2	32.3	32.5	34.2	35.2	34.1	34.1	34.2
18. Gross saving	6.5	4.4	6.5	5.6	7.6	8.5	4.2	3.2	3.2	4.1	5.0	4.5	5.6	4.9	4.5	5.0	5.4	5.4
19. Capital transfers received	0.4	0.4	0.4	0.4	0.8	0.8	0.5	2.3	1.4	1.4	1.9	1.5	1.0	1.2	0.6	0.8	1.0	1.1
20. Total revenue	42.1	36.3	36.7	35.1	36.5	36.8	37.1	43.9	40.7	38.6	39.0	38.3	39.1	40.3	40.3	39.9	40.4	40.7
21. Gross fixed capital formation	5.6	4.4	4.4	4.6	5.4	6.0	6.2	6.2	4.8	4.9	6.3	5.6	5.1	5.3	4.8	5.6	5.9	5.7
22. Other capital expenditure	0.2	0.4	0.0	0.2	0.1	0.5	1.2	1.5	-0.4	-0.5	0.8	0.6	0.8	0.7	0.7	0.5	0.5	0.5
23. Total expenditure	41.0	36.4	34.3	34.0	33.6	34.1	39.7	46.1	40.5	37.4	39.3	38.5	38.4	40.2	40.6	40.2	40.4	40.4
24. Tax burden	36.0	31.1	31.2	30.0	30.3	31.3	31.4	34.9	33.3	31.5	31.7	31.6	32.6	33.7	34.4	33.4	33.9	34.0
25. Net lending (+) or net borrowing (-)	1.1	-0.1	2.4	1.1	2.9	2.7	-2.7	-2.2	0.2	1.2	-0.3	-0.2	0.7	0.1	-0.3	-0.3	0.0	0.3

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	34.6	21.2	16.7	14.4	26.7	20.1	-8.1	3.3	-1.7	11.0	10.0	2.4	8.9	6.6	8.3	5.5	8.5	6.9
2. Current taxes on income and wealth	11.7	-8.8	9.6	1.6	21.0	26.5	6.7	-18.2	-7.1	7.9	13.1	14.7	8.9	8.7	1.3	5.0	7.1	4.5
3. Social contributions	24.6	13.5	8.7	14.5	17.8	24.5	12.6	-3.5	3.2	3.0	3.5	3.9	5.0	5.3	6.1	8.7	10.5	6.1
4. Of which actual social contributions	24.4	13.5	8.6	14.4	18.0	24.4	12.3	-3.8	3.3	2.9	3.4	3.9	4.8	5.2	6.1	8.5	10.5	6.1
5. Other current revenue, including sales	6.9	33.0	3.7	9.1	29.1	12.0	7.5	9.6	-5.5	6.3	5.1	-1.4	10.8	1.1	0.7	12.7	4.7	7.7
6. Total current revenue	22.0	12.3	10.9	10.9	23.3	21.4	3.1	-2.5	-1.8	7.1	7.7	4.5	8.0	5.8	5.2	7.3	8.3	6.3
7. Government consumption expenditure	15.9	1.6	9.1	12.4	12.9	22.0	18.5	-3.2	-0.7	4.7	6.4	8.1	6.9	8.0	6.0	6.9	6.5	5.7
8. Collective consumption	17.6	2.5	4.9	12.9	11.7	24.6	17.4	-6.1	0.6	5.0	8.0	9.7	7.9	7.5	4.8	6.6	5.0	5.0
9. Social transfers in kind	14.9	0.9	12.6	12.0	13.8	20.0	19.3	-0.9	-1.7	4.5	5.2	6.9	6.2	8.5	7.1	7.1	7.8	6.2
10. Compensation of employees	25.2	5.4	10.9	12.3	12.5	22.9	19.9	-3.0	-3.8	3.7	3.7	9.1	7.7	8.1	6.2	7.1	5.6	5.6
11. Intermediate consumption	16.3	1.2	1.7	13.4	12.8	12.9	14.2	-9.3	4.4	8.1	7.8	5.6	6.1	4.2	5.9	6.2	5.9	5.5
12. Social transfers other than in kind	36.2	3.7	15.9	12.1	16.2	17.7	25.1	13.4	-3.7	-0.3	3.0	4.8	5.4	10.4	7.3	7.2	8.9	7.3
13. Social transfers in kind via market producers	13.1	2.7	19.8	10.2	13.0	26.9	20.3	4.5	-2.8	6.6	11.1	5.7	6.0	9.0	9.4	5.7	6.7	6.3
14. Interest	59.8	-12.4	6.0	0.5	5.1	19.6	26.8	-21.4	-27.6	10.8	20.9	-17.7	-3.7	-9.2	-41.7	-16.5	50.5	-0.7
15. Subsidies	36.2	6.8	1.9	6.4	40.7	20.8	14.0	-15.3	17.1	4.6	0.6	-24.1	-24.4	4.3	2.0	0.5	24.9	3.5
16. Other current expenditure 1)	0.3	-0.2	0.6	0.2	0.2	-0.3	0.0	0.5	-0.2	-0.1	0.0	0.1	-0.2	0.2	0.1	-0.4	0.0	0.0
17. Total current expenditure	26.7	3.0	12.4	13.2	15.8	17.9	19.1	1.7	-2.0	3.5	4.9	6.0	5.0	8.4	6.7	5.6	7.4	6.2
18. Gross saving 1)	-1.7	2.8	-0.4	-0.9	2.0	0.9	-4.2	-1.0	-0.1	1.0	0.9	-0.5	1.1	-0.6	-0.4	0.5	0.4	0.1
19. Capital transfers received	-12.7	54.7	-5.4	13.7	168.9	14.7	-27.6	262.3	-35.0	14.3	39.3	-16.1	-26.5	13.7	-43.9	46.2	25.4	15.8
20. Total revenue	21.7	12.6	10.7	10.9	24.7	21.3	2.4	1.3	-3.5	7.4	8.9	3.5	6.7	6.1	3.8	7.9	8.7	6.6
21. Gross fixed capital formation	16.0	6.4	-5.6	21.8	39.7	34.2	4.9	-13.9	-19.2	15.0	38.4	-6.9	-3.7	6.9	-6.9	28.6	11.3	2.5
22. Other capital expenditure 1)	0.2	0.0	-0.3	0.2	-0.1	0.4	0.7	0.2	-1.9	-0.1	1.3	-0.2	0.2	-0.1	0.0	-0.2	0.0	0.0
23. Total expenditure	26.0	3.5	8.8	14.8	18.6	22.0	18.5	-0.8	-8.5	4.6	13.0	3.3	4.4	7.7	4.7	7.9	7.9	5.7
24. Tax burden	24.3	9.7	12.4	11.6	21.4	24.0	2.1	-4.8	-0.9	7.3	8.1	5.4	7.5	6.6	5.9	5.9	8.9	6.1
25. Net lending (+) or net borrowing (-)	-1.4	3.2	0.6	-1.3	1.8	-0.2	-5.4	0.5	2.4	1.0	-1.4	0.1	0.8	-0.6	-0.4	0.0	0.3	0.3

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	-1.1	-0.2	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.7	-0.1	0.3	0.3	0.0	-0.3
2. Interest payments (% of GDP)	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
3. Implicit interest rate 2)	:	4.9	4.3	4.4	4.4	4.5	5.7	3.6	1.9	2.2	2.6	1.2	1.1	0.9	0.5	0.5	0.7	0.6
4. Nominal GDP growth rate	37.4	13.1	11.5	16.0	20.1	20.2	1.7	-14.4	4.0	13.3	7.6	5.6	4.4	2.9	3.7	9.0	7.4	5.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-1.1	-0.2	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.7	-0.1	0.3	0.3	0.0	-0.3
6. Contribution of nominal GDP growth	:	-0.6	-0.6	-0.7	-0.8	-0.7	-0.1	0.8	-0.3	-0.8	-0.4	-0.5	-0.4	-0.3	-0.4	-0.8	-0.6	-0.5
7. Stock-flow adjustment 3)	:	0.5	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.4	3.8	0.8	1.6	-0.3	-0.5	0.1	0.4	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.6	-0.4	-2.6	-1.3	-3.1	-2.9	2.5	2.0	-0.3	-1.3	0.1	0.1	-0.8	-0.2	0.2	0.2	0.0	-0.4
9. Snow-ball effect	:	-0.4	-0.4	-0.5	-0.6	-0.6	0.1	0.9	-0.1	-0.6	-0.3	-0.4	-0.3	-0.2	-0.3	-0.7	-0.6	-0.4
10. Stock-flow adjustment 3)	:	0.5	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.4	3.8	0.8	1.6	-0.3	-0.5	0.1	0.4	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	-0.3	-0.6	-0.5	-0.1	-0.7	0.8	2.6	-0.5	-0.5	3.7	0.4	0.5	-0.7	-0.6	-0.4	-0.2	-0.4
12. Level of gross debt (end of year)	8.2	4.8	5.1	4.5	4.4	3.7	4.5	7.0	6.6	6.1	9.7	10.2	10.7	10.0	9.4	9.0	8.8	8.4

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.6	14.0	19.7	22.4	25.1	25.9	22.6	18.4	18.1	17.8	18.4	19.3	21.2	22.5	23.4	24.4	25.3	26.5
2. Current taxes on income and wealth	7.2	14.9	20.2	21.8	25.3	26.1	23.0	20.1	19.6	20.8	22.3	22.9	24.9	27.9	29.1	30.8	32.9	34.8
3. Social contributions	3.3	5.3	8.0	8.7	9.6	10.7	11.0	10.2	9.5	10.4	9.9	10.4	11.0	11.4	12.0	12.6	13.1	13.5
4. Of which actual social contributions	2.4	3.9	5.9	6.5	7.1	8.1	8.3	8.8	8.4	9.0	8.5	9.0	9.6	10.2	10.7	11.3	11.8	12.1
5. Other current revenue, including sales	2.1	3.0	4.1	4.6	5.4	5.8	6.6	6.7	7.7	7.9	8.4	8.3	8.2	8.4	7.5	7.5	7.2	6.9
6. Total current revenue	20.2	37.3	52.0	57.5	65.3	68.5	63.1	55.4	54.8	56.9	58.9	60.9	65.3	70.2	72.0	75.4	78.5	81.7
7. Government consumption expenditure	9.4	15.9	25.2	27.3	30.0	33.3	35.3	34.3	31.5	31.3	31.0	30.5	31.3	32.3	33.5	35.4	37.5	38.6
8. Collective consumption	3.6	5.8	8.3	8.6	9.7	10.9	11.4	11.2	9.8	10.6	10.3	9.9	10.2	10.5	10.9	11.5	11.9	12.1
9. Social transfers in kind	5.8	10.1	16.9	18.7	20.3	22.3	23.9	23.1	21.8	20.7	20.6	20.5	21.1	21.8	22.6	23.9	25.6	26.5
10. Compensation of employees	5.8	8.9	14.5	16.6	18.2	19.9	21.2	20.7	19.3	19.4	19.0	18.6	18.4	19.0	19.5	20.7	21.4	21.9
11. Intermediate consumption	3.1	5.5	8.1	7.9	8.8	9.7	10.0	10.0	9.2	8.8	8.3	8.2	8.9	9.2	9.5	9.8	11.2	11.7
12. Social transfers other than in kind	5.8	7.9	13.3	15.0	16.8	19.1	21.7	24.2	23.8	23.9	24.2	23.5	23.0	23.0	22.7	22.9	22.9	23.0
13. Social transfers in kind via market producers	0.7	1.6	2.9	3.3	3.7	4.1	4.5	4.6	5.0	5.0	5.2	5.0	5.1	5.4	5.7	6.0	6.0	6.1
14. Interest	2.8	2.1	1.7	1.7	1.9	2.0	2.4	3.4	4.7	5.8	7.3	7.8	7.6	6.8	6.2	5.8	5.4	5.6
15. Subsidies	0.5	1.1	1.5	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.9	1.9	1.9	1.7	1.7	1.8	1.8	1.8
16. Other current expenditure	1.4	1.5	2.8	3.1	3.4	3.1	3.5	2.7	2.7	2.6	2.5	2.9	2.8	2.5	3.0	3.1	3.3	3.8
17. Total current expenditure	20.3	28.6	44.9	49.3	54.3	59.8	65.4	67.6	66.5	67.1	68.5	67.9	67.6	67.8	68.3	70.2	72.1	74.0
18. Gross saving	0.0	8.6	7.2	8.2	11.0	8.7	-2.2	-12.1	-11.7	-10.2	-9.6	-7.0	-2.3	2.4	3.8	5.2	6.4	7.7
19. Capital transfers received	1.0	1.5	1.8	2.0	2.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.8	0.7	1.3	0.8	0.8	0.9
20. Total revenue	21.2	38.7	53.9	59.5	67.8	71.4	65.4	56.5	55.4	57.7	59.5	61.5	66.0	70.9	73.4	76.2	79.3	82.6
21. Gross fixed capital formation	1.3	3.8	5.4	5.9	6.9	9.1	9.7	6.2	5.6	4.2	3.5	3.5	4.2	4.6	5.1	5.5	6.6	7.8
22. Other capital expenditure	0.8	1.1	1.5	1.5	1.4	2.0	3.4	6.1	37.0	8.3	1.6	1.1	1.2	3.5	1.5	1.5	1.4	1.4
23. Total expenditure	22.4	33.5	51.8	56.7	62.6	70.8	78.5	80.0	109.1	79.6	73.6	72.5	73.1	75.8	74.8	77.2	80.1	83.1
24. Tax burden	17.6	33.3	46.2	51.1	58.1	60.8	54.4	47.7	46.5	48.1	49.7	51.8	56.3	61.3	64.1	67.3	70.7	74.3
25. Net lending (+) or net borrowing (-)	-1.2	5.3	2.1	2.8	5.2	0.6	-13.1	-23.5	-53.7	-21.9	-14.1	-11.0	-7.1	-5.0	-1.4	-1.0	-0.8	-0.6

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.9	13.0	12.6	13.2	13.6	13.1	12.0	10.8	10.8	10.3	10.5	10.7	10.9	8.6	8.5	8.2	8.0	8.0
2. Current taxes on income and wealth	13.2	13.8	12.9	12.8	13.6	13.2	12.2	11.8	11.7	12.1	12.7	12.7	12.8	10.6	10.5	10.4	10.4	10.5
3. Social contributions	6.0	4.9	5.1	5.1	5.2	5.4	5.9	6.0	5.7	6.0	5.6	5.8	5.6	4.3	4.4	4.3	4.2	4.1
4. Of which actual social contributions	4.3	3.6	3.8	3.8	3.9	4.1	4.4	5.2	5.0	5.3	4.8	5.0	4.9	3.9	3.9	3.8	3.7	3.7
5. Other current revenue, including sales	3.8	2.8	2.6	2.7	2.9	2.9	3.5	4.0	4.6	4.6	4.8	4.6	4.2	3.2	2.7	2.5	2.3	2.1
6. Total current revenue	36.9	34.4	33.3	33.8	35.3	34.7	33.6	32.6	32.7	33.1	33.6	33.8	33.5	26.8	26.1	25.5	24.9	24.6
7. Government consumption expenditure	17.2	14.7	16.1	16.0	16.2	16.9	18.8	20.1	18.8	18.2	17.6	16.9	16.1	12.3	12.2	12.0	11.9	11.6
8. Collective consumption	6.6	5.3	5.3	5.0	5.2	5.5	6.1	6.6	5.8	6.2	5.9	5.5	5.3	4.0	3.9	3.9	3.8	3.6
9. Social transfers in kind	10.6	9.3	10.8	11.0	11.0	11.3	12.7	13.6	13.0	12.1	11.8	11.4	10.8	8.3	8.2	8.1	8.1	8.0
10. Compensation of employees	10.6	8.2	9.3	9.7	9.8	10.1	11.3	12.2	11.5	11.3	10.8	10.3	9.4	7.2	7.1	7.0	6.8	6.6
11. Intermediate consumption	5.7	5.1	5.2	4.6	4.7	4.9	5.3	5.9	5.5	5.1	4.8	4.5	4.6	3.5	3.5	3.3	3.6	3.5
12. Social transfers other than in kind	10.6	7.3	8.5	8.8	9.1	9.7	11.6	14.2	14.2	13.9	13.8	13.1	11.8	8.8	8.3	7.7	7.3	6.9
13. Social transfers in kind via market producers	1.3	1.5	1.8	1.9	2.0	2.1	2.4	2.7	3.0	2.9	3.0	2.8	2.6	2.1	2.1	2.0	1.9	1.8
14. Interest	5.1	1.9	1.1	1.0	1.0	1.0	1.3	2.0	2.8	3.4	4.2	4.3	3.9	2.6	2.2	2.0	1.7	1.7
15. Subsidies	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	1.0	1.1	1.1	1.0	0.7	0.6	0.6	0.6	0.6
16. Other current expenditure	2.5	1.4	1.8	1.8	1.8	1.6	1.9	1.6	1.6	1.5	1.4	1.6	1.4	1.0	1.1	1.1	1.0	1.1
17. Total current expenditure	37.0	26.4	28.7	29.0	29.4	30.3	34.8	39.7	39.7	39.0	39.0	37.7	34.7	25.9	24.8	23.7	22.9	22.3
18. Gross saving	-0.1	8.0	4.6	4.8	5.9	4.4	-1.2	-7.1	-7.0	-5.9	-5.5	-3.9	-1.2	0.9	1.4	1.7	2.0	2.3
19. Capital transfers received	1.8	1.4	1.2	1.2	1.4	1.5	1.2	0.6	0.3	0.5	0.3	0.3	0.4	0.3	0.5	0.3	0.3	0.3
20. Total revenue	38.7	35.7	34.5	35.0	36.7	36.2	34.9	33.2	33.0	33.6	33.9	34.1	33.9	27.0	26.6	25.7	25.2	24.9
21. Gross fixed capital formation	2.3	3.5	3.5	3.5	3.7	4.6	5.2	3.7	3.3	2.4	2.0	2.0	2.2	1.7	1.8	1.9	2.1	2.4
22. Other capital expenditure	1.5	1.0	0.9	0.9	0.7	1.0	1.8	3.6	22.1	4.8	0.9	0.6	0.6	1.3	0.5	0.5	0.4	0.4
23. Total expenditure	40.8	30.9	33.2	33.3	33.8	35.9	41.8	47.0	65.1	46.3	41.9	40.2	37.6	28.9	27.1	26.1	25.4	25.0
24. Tax burden	32.0	30.8	29.6	30.0	31.4	30.8	29.0	28.1	27.8	28.0	28.3	28.7	29.0	23.4	23.2	22.7	22.5	22.4
25. Net lending (+) or net borrowing (-)	-2.1	4.9	1.3	1.6	2.8	0.3	-7.0	-13.8	-32.1	-12.7	-8.0	-6.1	-3.6	-1.9	-0.5	-0.3	-0.2	-0.2

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.8	15.0	11.5	13.4	12.3	3.1	-12.7	-18.8	-1.6	-1.6	3.2	5.1	9.9	6.3	4.0	4.2	3.7	4.8
2. Current taxes on income and wealth	14.0	15.9	11.2	8.0	15.9	3.3	-12.0	-12.5	-2.6	6.5	7.0	2.9	8.5	11.9	4.3	6.0	6.7	5.9
3. Social contributions	3.0	17.8	10.9	8.8	9.5	11.9	2.7	-6.7	-7.4	9.3	-4.8	5.4	5.5	3.7	5.7	5.0	3.6	2.9
4. Of which actual social contributions	2.6	18.1	11.2	9.4	9.7	13.6	2.6	5.6	-4.1	7.2	-6.2	6.2	6.5	6.4	4.6	5.8	4.1	3.3
5. Other current revenue, including sales	9.8	14.5	11.1	12.5	15.7	8.5	12.9	2.4	14.3	2.8	6.1	-1.0	-1.4	2.4	-10.4	0.3	-4.7	-4.4
6. Total current revenue	10.6	15.7	11.2	10.5	13.5	4.9	-7.8	-12.2	-1.1	3.8	3.6	3.4	7.1	7.5	2.7	4.7	4.1	4.1
7. Government consumption expenditure	5.7	15.0	8.0	8.3	10.0	10.9	6.0	-2.9	-8.0	-0.6	-1.2	-1.6	2.8	3.1	3.8	5.7	6.0	2.9
8. Collective consumption	5.3	17.0	6.2	3.1	13.4	12.7	4.5	-2.0	-12.9	8.7	-2.6	-4.0	3.3	2.1	3.8	5.7	3.5	2.0
9. Social transfers in kind	6.0	13.9	8.8	10.8	8.5	10.0	6.8	-3.4	-5.6	-4.8	-0.4	-0.5	2.5	3.5	3.8	5.7	7.1	3.3
10. Compensation of employees	5.3	12.9	8.7	14.3	9.6	9.6	6.5	-2.3	-6.9	0.5	-2.0	-2.1	-1.2	3.3	2.6	6.4	3.1	2.7
11. Intermediate consumption	4.2	13.6	6.6	-3.0	11.2	10.8	3.1	-0.5	-8.2	-4.0	-5.2	-1.8	9.0	3.4	3.2	3.1	14.0	4.1
12. Social transfers other than in kind	5.7	5.5	10.3	13.4	11.6	13.6	13.9	11.5	-1.7	0.2	1.5	-2.9	-2.4	0.2	-1.2	0.9	-0.2	0.6
13. Social transfers in kind via market producers	11.5	22.2	11.9	14.3	11.2	11.7	10.7	1.7	7.4	0.1	5.3	-4.5	2.3	6.1	4.4	5.7	0.9	1.1
14. Interest	-6.0	-3.8	-3.4	1.6	6.2	7.3	21.1	42.2	39.0	21.5	26.5	6.3	-2.2	-9.8	-10.0	-5.7	-6.2	2.5
15. Subsidies	12.6	3.6	3.4	12.1	-2.8	7.2	6.9	-1.7	-3.2	-5.7	10.8	-0.2	-2.3	-6.2	-1.2	6.1	0.5	0.0
16. Other current expenditure 1)	0.2	-0.1	0.0	0.0	0.0	-0.2	0.3	-0.3	0.0	-0.1	-0.1	0.2	-0.2	-0.5	0.1	0.0	0.0	0.1
17. Total current expenditure	5.1	9.4	8.2	9.9	10.1	10.0	9.4	3.4	-1.6	1.0	2.1	-0.9	-0.4	0.3	0.7	2.9	2.6	2.6
18. Gross saving 1)	1.8	1.5	1.0	0.2	1.1	-1.5	-5.6	-6.0	0.2	1.0	0.5	1.6	2.7	2.1	0.5	0.4	0.3	0.3
19. Capital transfers received	-2.5	-1.7	1.3	7.6	28.8	15.7	-21.0	-54.2	-46.7	50.3	-31.5	-1.3	32.5	-7.1	88.5	-40.1	4.1	5.4
20. Total revenue	10.0	14.9	10.9	10.4	14.0	5.3	-8.4	-13.7	-2.0	4.3	3.0	3.4	7.3	7.3	3.5	3.8	4.1	4.1
21. Gross fixed capital formation	15.8	30.4	3.0	9.5	16.6	31.3	6.8	-35.8	-10.8	-25.1	-16.7	1.8	20.1	8.0	11.2	8.0	20.4	18.0
22. Other capital expenditure 1)	-0.4	-1.6	0.1	-0.1	-0.1	0.3	0.8	1.8	18.5	-17.3	-3.9	-0.3	0.0	0.7	-0.8	0.0	-0.1	0.0
23. Total expenditure	4.9	6.3	7.8	9.6	10.3	13.1	10.9	1.8	36.4	-27.0	-7.6	-1.5	0.8	3.7	-1.3	3.2	3.7	3.9
24. Tax burden	10.8	15.8	11.3	10.7	13.6	4.6	-10.4	-12.3	-2.5	3.4	3.2	4.2	8.8	8.9	4.5	5.0	5.1	5.1
25. Net lending (+) or net borrowing (-)	1.9	2.4	1.0	0.3	1.2	-2.5	-7.3	-6.8	-18.3	19.3	4.7	1.9	2.5	1.7	1.4	0.2	0.1	0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	2.1	-1.0	-1.3	-1.6	-2.8	-0.3	7.0	13.8	32.1	12.7	8.0	6.1	3.6	1.9	0.5	0.3	0.2	0.2
2. Interest payments (% of GDP)	5.1	1.4	1.1	1.0	1.0	1.0	1.3	2.0	2.8	3.4	4.2	4.3	3.9	2.6	2.2	2.0	1.7	1.7
3. Implicit interest rate 2)	:	4.5	3.9	4.0	4.2	4.5	5.1	4.3	4.5	4.0	3.8	3.7	3.5	3.4	3.1	2.9	2.7	2.7
4. Nominal GDP growth rate	13.0	12.5	7.3	9.0	8.7	6.6	-4.8	-9.4	-1.5	2.6	2.1	2.7	7.9	34.7	5.2	7.5	6.3	5.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.1	-1.0	-1.3	-1.6	-2.8	-0.3	7.0	13.8	32.1	12.7	8.0	6.1	3.6	1.9	0.5	0.3	0.2	0.2
6. Contribution of nominal GDP growth	:	-4.0	-2.0	-2.3	-2.1	-1.5	1.2	4.4	0.9	-2.2	-2.3	-3.1	-8.7	-26.9	-3.8	-5.1	-4.0	-3.4
7. Stock-flow adjustment 3)	:	2.1	1.7	1.8	2.5	2.1	10.3	0.9	-8.5	13.7	3.5	-3.2	-9.8	-2.5	-0.9	-0.1	1.4	0.8
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.0	-2.4	-2.4	-2.6	-3.8	-1.3	5.7	11.8	29.2	9.4	3.9	1.8	-0.3	-0.7	-1.7	-1.6	-1.5	-1.5
9. Snow-ball effect	:	-2.6	-0.9	-1.3	-1.1	-0.5	2.5	6.4	3.8	1.2	1.9	1.2	-4.8	-24.3	-1.5	-3.1	-2.3	-1.7
10. Stock-flow adjustment 3)	:	2.1	1.7	1.8	2.5	2.1	10.3	0.9	-8.5	13.7	3.5	-3.2	-9.8	-2.5	-0.9	-0.1	1.4	0.8
(% of GDP)																		
11. Change in gross debt 5)	:	-2.8	-1.7	-2.1	-2.5	0.3	18.5	19.1	24.5	24.3	9.3	-0.2	-14.9	-27.6	-4.1	-4.9	-2.4	-2.4
12. Level of gross debt (end of year)	78.5	33.2	28.2	26.1	23.6	23.9	42.4	61.5	86.1	110.3	119.6	119.4	104.5	76.9	72.8	68.0	65.6	63.2

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 5A

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

Greece	(Mrd EURO-GRD)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.4	18.5	22.4	23.6	26.7	29.2	30.4	27.8	28.5	28.0	26.5	26.0	28.1	28.7	30.4	30.7	32.0	32.5
2. Current taxes on income and wealth	6.1	13.8	15.6	17.9	18.0	19.2	19.6	20.3	18.7	19.1	20.7	18.9	17.4	17.1	18.1	18.1	18.7	18.9
3. Social contributions	9.6	16.3	23.4	24.5	25.9	28.9	30.6	29.3	29.7	27.3	26.6	24.5	24.1	24.4	24.9	25.9	25.7	25.9
4. Of which actual social contributions	8.4	14.3	20.4	21.3	22.4	24.9	26.0	24.2	24.7	22.1	20.9	19.4	18.6	18.8	19.3	20.7	20.5	20.7
5. Other current revenue, including sales	5.1	7.2	10.6	8.7	9.4	10.9	12.4	11.8	11.8	11.6	10.9	12.0	9.5	9.5	10.8	9.5	9.3	8.9
6. Total current revenue	32.2	55.8	72.1	74.7	80.0	88.2	93.1	89.3	88.6	85.9	84.8	81.4	79.1	79.7	84.3	84.3	85.6	86.2
7. Government consumption expenditure	16.6	25.8	37.1	39.9	43.9	47.8	50.2	55.4	50.3	45.2	41.8	37.0	36.3	35.9	35.3	35.7	36.3	36.9
8. Collective consumption	7.6	13.1	19.4	19.9	22.8	24.6	25.3	29.4	25.8	23.1	22.3	20.2	20.8	20.7	20.3	20.4	21.1	22.1
9. Social transfers in kind	9.0	12.7	17.7	20.0	21.1	23.2	24.9	26.0	24.5	22.1	19.5	16.8	15.5	15.2	15.0	15.3	15.2	14.7
10. Compensation of employees	9.5	14.9	21.9	22.7	24.0	25.8	28.0	31.1	28.1	26.1	24.5	22.1	21.9	21.5	21.4	21.5	21.9	22.1
11. Intermediate consumption	5.0	7.4	12.3	11.7	13.6	15.6	15.1	15.9	13.9	10.2	9.8	8.6	8.8	8.8	9.0	9.0	8.9	9.1
12. Social transfers other than in kind	10.2	17.4	24.8	27.1	30.4	33.9	38.8	41.6	40.1	40.4	38.8	34.3	35.1	35.0	35.1	34.3	33.8	33.3
13. Social transfers in kind via market producers	1.8	3.1	4.4	4.9	5.5	6.1	6.9	7.3	7.2	7.1	5.5	4.4	3.8	4.1	3.7	4.0	4.0	4.0
14. Interest	10.0	9.7	9.3	9.4	9.6	10.5	11.7	12.0	13.2	15.1	9.7	7.3	7.1	6.3	5.6	5.6	6.0	6.6
15. Subsidies	0.2	0.0	0.2	0.2	0.1	0.2	0.1	0.2	0.3	1.3	1.5	2.1	1.8	1.7	1.8	1.7	1.6	1.6
16. Other current expenditure	1.7	2.2	3.8	4.2	3.7	4.2	4.9	4.7	4.4	3.4	3.2	3.2	3.0	2.8	2.8	2.7	2.8	2.9
17. Total current expenditure	38.3	54.8	76.8	80.1	87.0	96.2	105.5	112.8	107.2	103.6	93.1	81.9	81.5	80.2	79.5	78.8	79.1	79.5
18. Gross saving	-6.1	1.0	-4.7	-5.4	-7.0	-8.0	-12.4	-23.6	-18.6	-17.6	-8.4	-0.5	-2.4	-0.5	4.8	5.5	6.6	6.8
19. Capital transfers received	1.5	4.0	3.1	3.7	5.3	5.7	5.3	3.2	4.7	4.8	4.8	7.4	4.2	5.2	3.1	2.5	4.0	4.0
20. Total revenue	33.8	59.8	75.1	78.4	85.3	93.9	98.4	92.5	93.3	90.7	89.6	88.8	83.3	84.9	87.4	86.8	89.6	90.2
21. Gross fixed capital formation	3.6	7.1	11.0	8.8	12.5	11.3	13.5	13.6	8.3	5.1	4.8	6.2	6.6	6.9	6.1	8.1	7.3	7.9
22. Other capital expenditure	0.8	3.7	4.5	1.9	-1.2	2.0	4.0	2.1	3.1	3.3	8.6	24.4	1.7	7.9	0.7	-1.6	2.5	2.4
23. Total expenditure	42.8	65.6	92.2	90.8	98.3	109.5	123.0	128.5	118.6	112.0	106.6	112.5	89.8	94.9	86.3	85.3	88.8	89.8
24. Tax burden	26.3	47.2	59.0	63.5	67.6	74.0	77.0	73.0	72.4	69.6	67.8	64.0	63.9	64.5	67.8	69.7	71.3	72.2
25. Net lending (+) or net borrowing (-)	-9.1	-5.7	-17.1	-12.3	-13.0	-15.6	-24.6	-36.0	-25.3	-21.3	-17.0	-23.8	-6.5	-10.0	1.1	1.5	0.8	0.4



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.3	13.1	11.6	11.9	12.2	12.6	12.6	11.7	12.6	13.5	13.9	14.4	15.7	16.3	17.5	17.3	17.5	17.2
2. Current taxes on income and wealth	6.6	9.8	8.1	9.0	8.3	8.3	8.1	8.5	8.3	9.2	10.8	10.5	9.7	9.7	10.4	10.2	10.2	10.0
3. Social contributions	10.4	11.6	12.1	12.3	11.9	12.4	12.7	12.4	13.1	13.2	13.9	13.5	13.5	13.9	14.3	14.6	14.1	13.7
4. Of which actual social contributions	9.0	10.1	10.5	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.7	11.1	11.7	11.2	10.9
5. Other current revenue, including sales	5.4	5.1	5.5	4.4	4.3	4.7	5.1	5.0	5.2	5.6	5.7	6.7	5.3	5.4	6.2	5.3	5.1	4.7
6. Total current revenue	34.6	39.5	37.2	37.5	36.7	37.9	38.5	37.6	39.2	41.5	44.3	45.1	44.3	45.2	48.4	47.4	46.8	45.5
7. Government consumption expenditure	17.8	18.3	19.2	20.0	20.2	20.5	20.7	23.3	22.2	21.8	21.9	20.5	20.3	20.4	20.3	20.1	19.9	19.5
8. Collective consumption	8.1	9.3	10.0	10.0	10.4	10.6	10.4	12.4	11.4	11.2	11.6	11.2	11.6	11.8	11.6	11.5	11.6	11.7
9. Social transfers in kind	9.7	9.0	9.1	10.0	9.7	10.0	10.3	10.9	10.8	10.7	10.2	9.3	8.7	8.6	8.6	8.6	8.3	7.8
10. Compensation of employees	10.2	10.5	11.3	11.4	11.0	11.1	11.6	13.1	12.4	12.6	12.8	12.2	12.2	12.2	12.3	12.1	12.0	11.7
11. Intermediate consumption	5.3	5.3	6.4	5.9	6.3	6.7	6.2	6.7	6.1	4.9	5.1	4.8	4.9	5.0	5.1	5.1	4.9	4.8
12. Social transfers other than in kind	11.0	12.3	12.8	13.6	14.0	14.6	16.0	17.5	17.7	19.5	20.3	19.0	19.6	19.8	20.1	19.3	18.5	17.6
13. Social transfers in kind via market producers	2.0	2.2	2.3	2.4	2.5	2.6	2.9	3.1	3.2	3.4	2.9	2.5	2.1	2.3	2.1	2.3	2.2	2.1
14. Interest	10.7	6.9	4.8	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	4.0	3.5	3.2	3.2	3.3	3.5
15. Subsidies	0.2	0.0	0.1	0.1	0.0	0.1	0.0	0.1	0.2	0.6	0.8	1.2	1.0	1.0	1.0	0.9	0.9	0.9
16. Other current expenditure	1.8	1.6	2.0	2.1	1.7	1.8	2.0	2.0	1.9	1.6	1.7	1.8	1.7	1.6	1.6	1.5	1.6	1.5
17. Total current expenditure	41.2	38.8	39.6	40.2	39.9	41.4	43.6	47.5	47.4	50.0	48.7	45.3	45.6	45.5	45.6	44.3	43.3	42.0
18. Gross saving	-6.6	0.7	-2.4	-2.7	-3.2	-3.4	-5.1	-9.9	-8.2	-8.5	-4.4	-0.3	-1.3	-0.3	2.8	3.1	3.6	3.6
19. Capital transfers received	1.6	2.9	1.6	1.9	2.4	2.4	2.2	1.4	2.1	2.3	2.5	4.1	2.4	3.0	1.8	1.4	2.2	2.1
20. Total revenue	36.3	42.4	38.8	39.4	39.2	40.4	40.7	38.9	41.3	43.8	46.9	49.1	46.6	48.2	50.2	48.8	49.0	47.6
21. Gross fixed capital formation	3.9	5.1	5.7	4.4	5.7	4.9	5.6	5.7	3.7	2.5	2.5	3.4	3.7	3.9	3.5	4.6	4.0	4.2
22. Other capital expenditure	0.9	2.6	2.3	0.9	-0.6	0.9	1.7	0.9	1.4	1.6	4.5	13.5	1.0	4.5	0.4	-0.9	1.3	1.3
23. Total expenditure	46.0	46.4	47.6	45.6	45.1	47.1	50.8	54.1	52.5	54.1	55.7	62.3	50.2	53.8	49.5	48.0	48.6	47.4
24. Tax burden	28.3	33.4	30.5	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.7	36.6	38.9	39.2	39.0	38.1
25. Net lending (+) or net borrowing (-)	-9.7	-4.1	-8.8	-6.2	-5.9	-6.7	-10.2	-15.1	-11.2	-10.3	-8.9	-13.2	-3.6	-5.7	0.6	0.8	0.4	0.2

Table 5C

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

Greece

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.3	6.5	3.5	5.3	12.9	9.6	4.0	-8.5	2.3	-1.7	-5.2	-2.1	8.2	2.2	6.0	1.1	4.0	1.8
2. Current taxes on income and wealth	8.0	16.4	7.9	14.5	0.7	6.6	2.3	3.3	-7.9	2.2	8.3	-8.4	-8.3	-1.5	6.1	-0.2	3.2	1.3
3. Social contributions	11.1	10.6	5.1	4.7	5.5	11.6	6.1	-4.2	1.2	-8.2	-2.4	-8.1	-1.5	1.4	2.0	4.1	-0.9	0.7
4. Of which actual social contributions	11.5	11.3	3.5	4.7	4.8	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-4.0	1.2	2.7	7.3	-0.9	0.7
5. Other current revenue, including sales	7.4	4.4	25.0	-17.9	8.9	15.4	14.2	-5.2	-0.3	-1.4	-5.7	10.2	-20.9	-0.4	14.1	-12.3	-2.4	-3.7
6. Total current revenue	10.7	9.7	7.7	3.7	7.1	10.2	5.6	-4.2	-0.7	-3.0	-1.4	-4.0	-2.9	0.8	5.8	0.0	1.6	0.7
7. Government consumption expenditure	9.6	7.2	9.4	7.5	10.1	8.7	5.1	10.4	-9.3	-10.2	-7.5	-11.5	-1.8	-1.1	-1.8	1.1	1.8	1.4
8. Collective consumption	10.8	21.6	14.4	2.4	14.5	7.9	2.8	16.3	-12.2	-10.5	-3.6	-9.5	3.2	-0.3	-2.3	0.5	3.8	4.8
9. Social transfers in kind	8.5	-4.4	4.4	13.1	5.7	9.6	7.5	4.4	-5.9	-9.8	-11.6	-13.7	-7.9	-2.1	-1.2	1.9	-0.7	-3.2
10. Compensation of employees	4.7	8.3	15.3	3.7	5.7	7.5	8.8	10.7	-9.6	-7.0	-6.1	-10.0	-1.0	-1.4	-0.5	0.2	2.1	0.9
11. Intermediate consumption	14.2	2.0	17.3	-4.9	16.2	14.7	-3.6	5.7	-13.0	-26.4	-3.9	-12.3	2.4	-0.4	2.3	0.5	-0.6	1.2
12. Social transfers other than in kind	11.0	11.2	5.9	9.1	12.4	11.3	14.4	7.2	-3.5	0.7	-3.8	-11.8	2.4	-0.2	0.3	-2.4	-1.5	-1.4
13. Social transfers in kind via market producers	12.3	9.4	5.1	10.3	13.3	10.6	13.5	5.7	-1.8	-1.6	-22.4	-19.5	-13.5	6.0	-8.1	8.0	-0.2	-0.7
14. Interest	6.2	-4.6	5.8	0.9	2.9	8.8	11.3	2.7	10.6	13.9	-35.4	-25.4	-2.4	-11.9	-10.2	0.2	6.6	9.6
15. Subsidies	58.7	-59.4	-24.7	-10.6	-52.7	143.8	-49.2	136.4	46.6	287.8	13.6	39.2	-16.6	-0.9	3.6	-7.4	-6.4	3.5
16. Other current expenditure 1)	0.0	-0.1	0.3	0.1	-0.4	0.1	0.2	0.0	0.0	-0.3	0.1	0.1	-0.1	-0.1	0.0	-0.1	0.0	0.0
17. Total current expenditure	8.7	5.5	11.1	4.4	8.6	10.6	9.6	7.0	-5.0	-3.4	-10.1	-12.0	-0.6	-1.6	-0.8	-0.9	0.3	0.6
18. Gross saving 1)	0.7	1.5	-1.2	-0.3	-0.5	-0.2	-1.7	-4.8	1.7	-0.3	4.1	4.1	-1.0	1.1	3.0	0.3	0.5	0.0
19. Capital transfers received	55.4	29.0	25.8	21.5	42.3	7.3	-7.3	-38.7	45.6	0.8	2.0	52.3	-42.5	22.5	-40.8	-18.9	61.1	-0.5
20. Total revenue	12.7	10.8	8.3	4.4	8.8	10.1	4.8	-6.0	0.9	-2.8	-1.2	-0.9	-6.2	1.9	2.9	-0.7	3.3	0.7
21. Gross fixed capital formation	16.8	-1.8	3.7	-20.1	41.7	-9.6	19.7	0.4	-38.6	-38.9	-5.2	28.9	5.7	4.6	-11.2	32.7	-9.4	7.8
22. Other capital expenditure 1)	-0.4	0.7	0.3	-1.4	-1.5	1.4	0.8	-0.8	0.5	0.3	2.9	9.0	-12.5	3.5	-4.1	-1.3	2.2	-0.1
23. Total expenditure	8.5	6.2	10.7	-1.6	8.3	11.4	12.3	4.4	-7.7	-5.6	-4.8	5.6	-20.2	5.7	-9.1	-1.1	4.1	1.1
24. Tax burden	11.3	10.9	4.7	7.6	6.5	9.4	4.0	-5.1	-0.9	-3.8	-2.6	-5.5	-0.3	1.0	5.1	2.8	2.3	1.3
25. Net lending (+) or net borrowing (-)	1.6	1.7	-1.0	2.6	0.2	-0.8	-3.5	-5.0	3.9	0.9	1.4	-4.3	9.5	-2.1	6.3	0.2	-0.4	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	9.7	5.5	8.8	6.2	5.9	6.7	10.2	15.1	11.2	10.3	8.9	13.2	3.6	5.7	-0.6	-0.8	-0.4	-0.2	
2. Interest payments (% of GDP)	10.7	6.3	4.8	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	4.0	3.5	3.2	3.2	3.3	3.5	
3. Implicit interest rate 2)	:	6.5	5.1	4.7	4.5	4.6	4.9	4.5	4.4	4.6	2.7	2.4	2.2	2.0	1.8	1.8	1.9	2.0	
4. Nominal GDP growth rate	12.1	7.7	8.3	2.9	9.3	6.8	4.0	-1.8	-4.8	-8.4	-7.6	-5.5	-1.1	-1.3	-1.2	2.0	2.8	3.6	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	9.7	5.5	8.8	6.2	5.9	6.7	10.2	15.1	11.2	10.3	8.9	13.2	3.6	5.7	-0.6	-0.8	-0.4	-0.2	
6. Contribution of nominal GDP growth	:	-7.5	-7.8	-2.9	-9.2	-6.6	-4.0	2.1	6.5	13.4	14.2	9.3	2.0	2.4	2.1	-3.6	-4.9	-6.3	
7. Stock-flow adjustment 3)	:	4.2	0.3	1.2	-0.6	-0.6	0.1	0.1	1.9	2.1	-35.6	-4.6	-4.1	-10.1	2.5	2.2	4.6	-1.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.0	-0.8	4.0	1.5	1.5	2.2	5.4	10.1	5.3	3.0	3.8	9.1	-0.4	2.1	-3.9	-4.0	-3.7	-3.7	
9. Snow-ball effect	:	-1.3	-3.0	1.8	-4.8	-2.1	0.9	7.1	12.3	20.7	19.3	13.3	6.0	5.9	5.4	-0.4	-1.6	-2.8	
10. Stock-flow adjustment 3)	:	4.2	0.3	1.2	-0.6	-0.6	0.1	0.1	1.9	2.1	-35.6	-4.6	-4.1	-10.1	2.5	2.2	4.6	-1.0	
(% of GDP)																			
11. Change in gross debt 5)	:	2.1	1.4	4.5	-3.8	-0.5	6.3	17.3	19.5	25.8	-12.5	17.8	1.5	-2.1	4.0	-2.2	-0.8	-7.4	
12. Level of gross debt (end of year)	99.0	107.1	102.9	107.4	103.6	103.1	109.4	126.7	146.2	172.1	159.6	177.4	178.9	176.8	180.8	178.6	177.8	170.3	

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 6A

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

Spain	(Mrd EURO-ESP)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	46.5	74.1	101.8	113.8	123.7	124.6	108.1	92.2	110.4	106.5	108.6	115.0	119.6	127.5	129.3	134.9	142.0	147.4
2. Current taxes on income and wealth	44.6	64.5	88.1	100.9	116.9	137.9	116.7	101.7	100.7	102.0	106.4	105.2	105.6	109.2	110.8	118.8	125.8	132.0
3. Social contributions	57.0	81.4	109.2	117.5	127.1	136.4	142.0	139.7	138.6	137.8	131.9	128.2	130.1	132.3	136.2	142.9	147.6	152.1
4. Of which actual social contributions	52.9	76.0	102.7	110.7	119.9	128.7	133.9	131.0	129.7	129.0	123.3	120.1	122.2	124.6	128.7	135.6	140.1	144.3
5. Other current revenue, including sales	19.9	22.1	26.6	28.4	33.1	38.0	40.1	42.0	41.2	41.5	42.9	43.4	42.2	40.0	40.5	39.3	39.8	41.2
6. Total current revenue	168.1	242.2	325.7	360.6	400.8	437.0	407.0	375.7	391.0	387.8	389.7	391.8	397.5	409.0	416.7	435.9	455.2	472.7
7. Government consumption expenditure	81.1	108.1	147.8	161.1	174.9	191.0	209.5	221.0	221.7	219.7	205.3	201.9	202.0	208.9	210.9	214.8	222.4	229.1
8. Collective consumption	36.1	46.9	62.7	67.3	73.9	81.1	88.9	91.9	94.1	94.3	88.4	87.5	88.0	89.3	89.0	90.3	92.2	90.9
9. Social transfers in kind	45.0	61.2	85.1	93.8	101.0	109.9	120.6	129.2	127.7	125.4	116.9	114.4	114.1	119.6	121.8	124.6	130.2	138.3
10. Compensation of employees	50.3	65.0	84.5	90.7	98.0	107.4	118.1	125.6	124.9	122.6	113.9	114.7	115.2	119.4	121.3	122.8	126.7	130.9
11. Intermediate consumption	19.7	26.0	38.7	43.2	47.2	54.2	59.2	61.0	61.1	61.3	58.6	54.8	55.2	57.5	57.0	58.2	59.3	60.3
12. Social transfers other than in kind	60.8	75.8	99.7	106.6	114.1	124.0	137.2	155.2	162.8	164.2	168.6	170.8	171.1	170.6	173.8	177.9	183.2	187.6
13. Social transfers in kind via market producers	9.5	14.8	21.1	23.4	26.2	26.0	28.9	31.7	31.6	30.5	28.6	28.2	27.7	28.2	29.0	29.7	30.4	31.2
14. Interest	22.7	20.4	17.1	16.2	16.1	16.9	17.3	18.4	20.3	26.4	31.0	35.7	36.1	33.3	31.4	29.8	29.1	29.8
15. Subsidies	4.6	7.5	8.9	9.7	10.4	11.9	12.4	12.4	12.3	12.1	9.9	10.8	11.3	12.3	11.3	11.9	11.8	12.2
16. Other current expenditure	6.2	10.5	13.6	15.4	17.2	17.0	19.6	20.6	18.3	19.6	17.2	18.0	17.4	16.4	17.6	16.1	17.2	17.9
17. Total current expenditure	173.8	219.9	283.5	305.3	329.2	357.5	392.7	424.9	431.2	436.7	427.8	432.9	433.9	437.6	441.4	446.5	457.8	470.0
18. Gross saving	-5.8	22.2	42.2	55.3	71.6	79.5	14.3	-49.3	-40.1	-48.9	-38.1	-41.1	-36.3	-28.6	-24.7	-10.6	-2.6	2.7
19. Capital transfers received	3.2	3.9	7.3	7.2	7.2	5.7	3.0	0.1	0.8	-0.4	1.6	3.8	6.0	6.8	4.9	5.2	7.1	7.4
20. Total revenue	171.3	246.0	333.0	367.8	408.1	442.6	410.0	375.8	391.8	387.4	391.3	395.6	403.5	415.7	421.6	441.1	462.4	480.1
21. Gross fixed capital formation	19.8	23.7	34.1	38.9	43.6	50.2	51.5	55.1	50.7	39.6	25.9	23.1	22.3	27.1	21.6	23.3	27.2	26.2
22. Other capital expenditure	10.0	9.5	15.7	12.4	13.1	14.1	15.2	13.9	11.3	14.2	46.5	11.4	9.3	8.1	9.0	7.6	8.4	8.2
23. Total expenditure	203.6	253.1	333.3	356.5	385.9	421.8	459.4	494.0	493.2	490.6	500.2	467.3	465.4	472.7	472.0	477.3	493.4	504.4
24. Tax burden	144.0	214.7	294.1	327.4	362.6	393.5	359.0	321.2	338.1	334.1	335.6	340.2	350.3	365.2	374.0	394.3	413.1	429.1
25. Net lending (+) or net borrowing (-)	-32.3	-7.1	-0.3	11.3	22.2	20.8	-49.3	-118.2	-101.4	-103.2	-108.8	-71.7	-61.9	-57.0	-50.4	-36.2	-31.0	-24.3

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.1	11.5	11.8	12.2	12.3	11.5	9.7	8.5	10.2	10.0	10.4	11.2	11.5	11.8	11.6	11.6	11.7	11.7
2. Current taxes on income and wealth	9.7	10.0	10.2	10.8	11.6	12.8	10.5	9.4	9.3	9.5	10.2	10.3	10.2	10.1	9.9	10.2	10.4	10.5
3. Social contributions	12.4	12.6	12.7	12.6	12.6	12.6	12.7	12.9	12.8	12.9	12.7	12.5	12.5	12.3	12.2	12.3	12.2	12.1
4. Of which actual social contributions	11.5	11.8	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.0	11.9	11.7	11.8	11.5	11.5	11.7	11.5	11.4
5. Other current revenue, including sales	4.3	3.4	3.1	3.1	3.3	3.5	3.6	3.9	3.8	3.9	4.1	4.2	4.1	3.7	3.6	3.4	3.3	3.3
6. Total current revenue	36.6	37.5	37.8	38.8	39.8	40.4	36.5	34.8	36.2	36.2	37.5	38.2	38.3	37.9	37.3	37.5	37.5	37.5
7. Government consumption expenditure	17.7	16.7	17.2	17.3	17.4	17.7	18.8	20.5	20.5	20.5	19.7	19.7	19.5	19.3	18.9	18.5	18.3	18.2
8. Collective consumption	7.8	7.3	7.3	7.2	7.3	7.5	8.0	8.5	8.7	8.8	8.5	8.5	8.5	8.3	8.0	7.8	7.6	7.2
9. Social transfers in kind	9.8	9.5	9.9	10.1	10.0	10.2	10.8	12.0	11.8	11.7	11.2	11.2	11.0	11.1	10.9	10.7	10.7	11.0
10. Compensation of employees	11.0	10.1	9.8	9.7	9.7	9.9	10.6	11.6	11.6	11.5	11.0	11.2	11.1	11.1	10.8	10.6	10.4	10.4
11. Intermediate consumption	4.3	4.0	4.5	4.6	4.7	5.0	5.3	5.7	5.6	5.7	5.6	5.3	5.3	5.3	5.1	5.0	4.9	4.8
12. Social transfers other than in kind	13.2	11.7	11.6	11.5	11.3	11.5	12.3	14.4	15.1	15.3	16.2	16.6	16.5	15.8	15.5	15.3	15.1	14.9
13. Social transfers in kind via market producers	2.1	2.3	2.5	2.5	2.6	2.4	2.6	2.9	2.9	2.9	2.7	2.7	2.7	2.6	2.6	2.6	2.5	2.5
14. Interest	4.9	3.2	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.5	3.5	3.1	2.8	2.6	2.4	2.4
15. Subsidies	1.0	1.2	1.0	1.0	1.0	1.1	1.1	1.2	1.1	1.1	1.0	1.0	1.1	1.1	1.0	1.0	1.0	1.0
16. Other current expenditure	1.3	1.6	1.6	1.7	1.7	1.6	1.8	1.9	1.7	1.8	1.7	1.8	1.7	1.5	1.6	1.4	1.4	1.4
17. Total current expenditure	37.8	34.0	32.9	32.8	32.7	33.1	35.2	39.4	39.9	40.8	41.1	42.2	41.8	40.5	39.5	38.4	37.7	37.3
18. Gross saving	-1.3	3.4	4.9	5.9	7.1	7.4	1.3	-4.6	-3.7	-4.6	-3.7	-4.0	-3.5	-2.6	-2.2	-0.9	-0.2	0.2
19. Capital transfers received	0.7	0.6	0.8	0.8	0.7	0.5	0.3	0.0	0.1	0.0	0.2	0.4	0.6	0.6	0.4	0.4	0.6	0.6
20. Total revenue	37.3	38.1	38.7	39.5	40.5	41.0	36.7	34.8	36.2	36.2	37.6	38.6	38.9	38.5	37.7	37.9	38.1	38.1
21. Gross fixed capital formation	4.3	3.7	4.0	4.2	4.3	4.6	4.6	5.1	4.7	3.7	2.5	2.2	2.1	2.5	1.9	2.0	2.2	2.1
22. Other capital expenditure	2.2	1.5	1.8	1.3	1.3	1.3	1.4	1.3	1.0	1.3	4.5	1.1	0.9	0.7	0.8	0.7	0.7	0.7
23. Total expenditure	44.3	39.2	38.7	38.3	38.3	39.0	41.2	45.8	45.6	45.8	48.1	45.6	44.8	43.8	42.2	41.0	40.7	40.0
24. Tax burden	31.3	33.2	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.3	33.2	33.8	33.8	33.4	33.9	34.1	34.0
25. Net lending (+) or net borrowing (-)	-7.0	-1.1	0.0	1.2	2.2	1.9	-4.4	-11.0	-9.4	-9.6	-10.5	-7.0	-6.0	-5.3	-4.5	-3.1	-2.6	-1.9

Table 6C

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

Spain	(EURO-ESP; annual percentage changes unless otherwise stated)																	
	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.4	7.3	11.3	11.8	8.7	0.7	-13.2	-14.7	19.7	-3.5	1.9	6.0	4.0	6.6	1.4	4.3	5.3	3.8
2. Current taxes on income and wealth	9.3	11.1	11.8	14.5	15.9	17.9	-15.4	-12.8	-1.0	1.3	4.3	-1.1	0.4	3.4	1.5	7.3	5.8	5.0
3. Social contributions	7.3	9.1	6.9	7.6	8.2	7.3	4.1	-1.6	-0.8	-0.6	-4.3	-2.8	1.4	1.7	2.9	4.9	3.3	3.0
4. Of which actual social contributions	7.7	9.4	7.1	7.7	8.4	7.3	4.0	-2.2	-0.9	-0.6	-4.4	-2.6	1.7	2.0	3.2	5.4	3.3	3.0
5. Other current revenue, including sales	4.1	-2.5	1.7	6.9	16.4	14.9	5.6	4.7	-1.8	0.6	3.5	1.1	-2.7	-5.3	1.3	-2.9	1.3	3.5
6. Total current revenue	7.5	7.9	9.1	10.7	11.1	9.0	-6.9	-7.7	4.1	-0.8	0.5	0.5	1.5	2.9	1.9	4.6	4.4	3.8
7. Government consumption expenditure	5.6	8.0	9.7	9.0	8.6	9.2	9.7	5.5	0.3	-0.9	-6.6	-1.7	0.1	3.4	0.9	1.9	3.5	3.0
8. Collective consumption	4.6	8.0	7.9	7.3	9.9	9.8	9.6	3.3	2.4	0.2	-6.2	-1.1	0.6	1.5	-0.3	1.4	2.2	-1.5
9. Social transfers in kind	6.4	8.1	11.1	10.2	7.7	8.8	9.8	7.1	-1.2	-1.7	-6.8	-2.1	-0.3	4.9	1.9	2.2	4.5	6.2
10. Compensation of employees	5.5	6.5	7.2	7.4	8.1	9.6	10.0	6.3	-0.5	-1.8	-7.1	0.7	0.4	3.6	1.6	1.2	3.2	3.3
11. Intermediate consumption	2.3	10.1	12.5	11.7	9.1	15.0	9.2	3.1	0.0	0.4	-4.4	-6.6	0.8	4.1	-0.9	2.1	2.0	1.6
12. Social transfers other than in kind	5.1	7.1	7.7	7.0	7.0	8.7	10.6	13.1	4.9	0.8	2.7	1.3	0.2	-0.3	1.9	2.4	3.0	2.4
13. Social transfers in kind via market producers	6.7	9.6	13.3	10.6	11.9	-0.5	10.9	9.8	-0.4	-3.2	-6.4	-1.3	-1.9	1.9	2.9	2.4	2.5	2.5
14. Interest	8.2	0.5	-7.4	-5.2	-0.7	4.9	2.3	6.3	10.3	30.0	17.5	15.2	1.1	-7.7	-5.6	-5.0	-2.5	2.5
15. Subsidies	3.4	3.4	2.5	9.9	7.2	13.7	4.3	0.6	-1.1	-1.5	-18.2	8.6	5.3	8.4	-7.9	5.6	-1.0	3.7
16. Other current expenditure 1)	0.1	0.0	-0.1	0.1	0.1	-0.1	0.2	0.2	-0.2	0.1	-0.2	0.1	-0.1	-0.2	0.1	-0.2	0.0	0.0
17. Total current expenditure	5.6	6.7	7.1	7.7	7.8	8.6	9.8	8.2	1.5	1.3	-2.0	1.2	0.2	0.9	0.9	1.1	2.5	2.7
18. Gross saving 1)	0.7	0.4	0.7	1.0	1.2	0.2	-6.1	-5.8	0.9	-0.9	0.9	-0.3	0.5	0.9	0.4	1.3	0.7	0.4
19. Capital transfers received	-10.3	-23.6	19.7	-1.5	1.1	-22.0	-46.1	-95.4	444.6	-155.7	-478.2	140.5	55.6	13.6	-27.6	5.8	37.5	3.5
20. Total revenue	7.2	7.2	9.3	10.5	10.9	8.5	-7.4	-8.3	4.3	-1.1	1.0	1.1	2.0	3.0	1.4	4.6	4.8	3.8
21. Gross fixed capital formation	-10.2	4.5	3.2	13.9	12.2	15.1	2.6	7.1	-8.1	-21.8	-34.7	-10.9	-3.3	21.5	-20.3	7.9	17.0	-4.0
22. Other capital expenditure 1)	-0.5	0.0	0.6	-0.5	0.0	0.0	0.1	-0.1	-0.2	0.3	3.1	-3.4	-0.2	-0.1	0.1	-0.2	0.0	0.0
23. Total expenditure	3.0	6.7	8.4	7.0	8.2	9.3	8.9	7.5	-0.2	-0.5	2.0	-6.6	-0.4	1.6	-0.1	1.1	3.4	2.2
24. Tax burden	7.3	9.2	10.4	11.3	10.8	8.5	-8.8	-10.5	5.3	-1.2	0.4	1.4	3.0	4.3	2.4	5.4	4.8	3.9
25. Net lending (+) or net borrowing (-)	1.7	0.2	0.3	1.2	1.0	-0.3	-6.3	-6.5	1.6	-0.3	-0.8	3.5	1.0	0.7	0.8	1.4	0.6	0.6

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	7.0	0.5	0.0	-1.2	-2.2	-1.9	4.4	11.0	9.4	9.6	10.5	7.0	6.0	5.3	4.5	3.1	2.6	1.9
2. Interest payments (% of GDP)	4.9	3.0	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.5	3.5	3.1	2.8	2.6	2.4	2.4
3. Implicit interest rate 2)	:	5.5	4.5	4.2	4.1	4.3	4.5	4.2	3.6	4.1	4.2	4.0	3.7	3.2	2.9	2.7	2.5	2.5
4. Nominal GDP growth rate	7.8	8.2	7.2	8.0	8.3	7.2	3.3	-3.3	0.2	-1.0	-2.9	-1.4	1.2	4.1	3.6	4.0	4.2	4.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.0	0.5	0.0	-1.2	-2.2	-1.9	4.4	11.0	9.4	9.6	10.5	7.0	6.0	5.3	4.5	3.1	2.6	1.9
6. Contribution of nominal GDP growth	:	-4.4	-3.2	-3.4	-3.2	-2.6	-1.1	1.4	-0.1	0.6	2.0	1.2	-1.1	-3.9	-3.4	-3.8	-4.0	-3.7
7. Stock-flow adjustment 3)	:	0.1	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.8	3.7	1.5	0.1	-2.3	-1.5	0.1	0.7	0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.4	-1.9	-3.0	-3.8	-3.5	2.9	9.3	7.5	7.2	7.5	3.5	2.5	2.2	1.7	0.5	0.2	-0.4
9. Snow-ball effect	:	-1.5	-1.2	-1.6	-1.6	-1.1	0.4	3.1	1.8	3.1	5.0	4.7	2.4	-0.8	-0.6	-1.3	-1.6	-1.4
10. Stock-flow adjustment 3)	:	0.1	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.8	3.7	1.5	0.1	-2.3	-1.5	0.1	0.7	0.1
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-2.4	-3.0	-3.4	-3.3	3.9	13.3	7.4	9.4	16.2	9.7	4.9	-0.9	-0.4	-0.7	-0.7	-1.7
12. Level of gross debt (end of year)	61.7	54.2	45.3	42.3	38.9	35.6	39.5	52.8	60.1	69.5	85.7	95.5	100.4	99.4	99.0	98.3	97.6	95.9

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	190	228	258	269	280	290	293	289	293	311	320	329	337	348	356	372	390	404
2. Current taxes on income and wealth	98	175	189	200	218	227	237	206	223	241	260	272	274	278	280	294	308	318
3. Social contributions	242	258	299	312	329	341	351	354	362	376	387	399	409	413	418	431	429	413
4. Of which actual social contributions	222	232	269	281	297	308	316	318	324	337	346	357	366	370	375	388	386	368
5. Other current revenue, including sales	71	79	89	93	100	106	112	113	115	119	117	119	120	122	123	124	127	131
6. Total current revenue	602	739	834	874	926	964	993	963	994	1046	1083	1119	1140	1161	1177	1222	1255	1265
7. Government consumption expenditure	282	330	393	407	421	436	450	466	479	489	500	510	519	523	529	541	546	557
8. Collective consumption	109	126	142	146	150	154	158	165	168	172	177	181	181	181	183	187	190	193
9. Social transfers in kind	174	204	251	261	270	281	291	301	310	316	323	330	337	342	346	354	356	364
10. Compensation of employees	161	191	219	227	233	241	247	254	260	264	268	273	279	281	284	290	294	301
11. Intermediate consumption	63	71	83	87	89	91	93	99	102	104	107	110	110	111	111	114	116	118
12. Social transfers other than in kind	216	248	297	310	325	339	351	371	383	394	408	421	429	436	443	452	461	470
13. Social transfers in kind via market producers	56	71	92	96	101	106	110	115	118	121	124	127	131	133	136	139	143	146
14. Interest	42	43	47	48	48	52	57	49	50	56	55	49	46	44	42	40	39	40
15. Subsidies	18	20	24	24	25	27	29	35	36	35	36	36	47	56	56	59	65	63
16. Other current expenditure	40	47	57	61	64	67	70	75	77	78	81	85	83	84	87	87	89	92
17. Total current expenditure	597	692	819	852	885	923	958	998	1027	1052	1080	1101	1125	1146	1160	1181	1208	1230
18. Gross saving	5	46	15	22	42	41	35	-35	-33	-5	3	18	15	15	18	41	48	35
19. Capital transfers received	4	5	8	7	6	5	4	5	4	6	5	6	6	8	7	10	12	12
20. Total revenue	605	744	842	882	932	969	997	968	998	1053	1089	1125	1146	1169	1185	1233	1267	1277
21. Gross fixed capital formation	51	58	68	71	73	77	79	82	83	82	85	84	80	75	75	77	81	85
22. Other capital expenditure	20	13	16	18	20	21	26	26	25	26	28	27	26	28	26	33	33	29
23. Total expenditure	668	764	903	941	977	1020	1062	1107	1135	1159	1193	1212	1230	1249	1261	1292	1321	1344
24. Tax burden	514	639	722	757	801	830	850	817	844	895	931	964	983	1004	1019	1063	1092	1097
25. Net lending (+) or net borrowing (-)	-62	-19	-61	-59	-45	-51	-65	-139	-137	-106	-104	-86	-84	-80	-76	-59	-54	-67



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	15.5	15.3	15.1	15.2	15.1	14.9	14.7	14.9	14.7	15.1	15.3	15.5	15.7	15.8	16.0	16.3	16.5	16.6
2. Current taxes on income and wealth	8.0	11.8	11.0	11.3	11.8	11.7	11.9	10.6	11.2	11.7	12.4	12.9	12.7	12.7	12.6	12.9	13.1	13.0
3. Social contributions	19.8	17.4	17.5	17.6	17.7	17.5	17.6	18.3	18.1	18.3	18.5	18.9	19.0	18.8	18.8	18.9	18.2	16.9
4. Of which actual social contributions	18.1	15.6	15.7	15.9	16.0	15.8	15.8	16.4	16.2	16.3	16.6	16.9	17.0	16.8	16.8	17.0	16.3	15.1
5. Other current revenue, including sales	5.8	5.3	5.2	5.3	5.4	5.4	5.6	5.8	5.8	5.8	5.6	5.6	5.6	5.6	5.5	5.4	5.4	5.4
6. Total current revenue	49.1	49.7	48.7	49.3	50.0	49.5	49.7	49.6	49.7	50.8	51.9	52.9	53.0	52.8	52.8	53.4	53.2	51.9
7. Government consumption expenditure	23.0	22.2	23.0	23.0	22.7	22.4	22.5	24.0	24.0	23.7	24.0	24.1	24.1	23.8	23.8	23.6	23.2	22.9
8. Collective consumption	8.9	8.5	8.3	8.2	8.1	7.9	7.9	8.5	8.4	8.4	8.5	8.5	8.4	8.2	8.2	8.2	8.1	7.9
9. Social transfers in kind	14.2	13.7	14.7	14.7	14.6	14.5	14.6	15.5	15.5	15.4	15.5	15.6	15.7	15.6	15.5	15.5	15.1	14.9
10. Compensation of employees	13.2	12.9	12.8	12.8	12.6	12.4	12.4	13.1	13.0	12.8	12.9	12.9	13.0	12.8	12.7	12.7	12.5	12.3
11. Intermediate consumption	5.1	4.8	4.8	4.9	4.8	4.7	4.7	5.1	5.1	5.1	5.1	5.2	5.1	5.1	5.0	5.0	4.9	4.8
12. Social transfers other than in kind	17.6	16.7	17.3	17.5	17.5	17.4	17.6	19.2	19.2	19.1	19.6	19.9	20.0	19.8	19.9	19.8	19.6	19.3
13. Social transfers in kind via market producers	4.6	4.8	5.4	5.4	5.4	5.4	5.5	5.9	5.9	5.9	6.0	6.0	6.1	6.1	6.1	6.1	6.0	6.0
14. Interest	3.4	2.9	2.8	2.7	2.6	2.7	2.9	2.5	2.5	2.7	2.6	2.3	2.2	2.0	1.9	1.8	1.7	1.6
15. Subsidies	1.5	1.4	1.4	1.4	1.4	1.4	1.5	1.8	1.8	1.7	1.7	1.7	2.2	2.6	2.5	2.6	2.8	2.6
16. Other current expenditure	3.3	3.2	3.3	3.5	3.4	3.4	3.5	3.9	3.9	3.8	3.9	4.0	3.8	3.8	3.9	3.8	3.8	3.8
17. Total current expenditure	48.7	46.6	47.9	48.1	47.7	47.4	48.0	51.5	51.4	51.1	51.7	52.0	52.3	52.1	52.0	51.6	51.2	50.5
18. Gross saving	0.4	3.1	0.9	1.3	2.2	2.1	1.8	-1.8	-1.7	-0.3	0.2	0.9	0.7	0.7	0.8	1.8	2.0	1.4
19. Capital transfers received	0.3	0.4	0.5	0.4	0.3	0.3	0.2	0.3	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.5	0.5	0.5
20. Total revenue	49.4	50.1	49.2	49.8	50.3	49.8	49.9	49.9	49.9	51.1	52.2	53.2	53.3	53.2	53.2	53.9	53.7	52.4
21. Gross fixed capital formation	4.2	3.9	4.0	4.0	3.9	3.9	3.9	4.3	4.1	4.0	4.1	4.0	3.7	3.4	3.4	3.4	3.4	3.5
22. Other capital expenditure	1.6	0.9	1.0	1.0	1.1	1.1	1.3	1.4	1.2	1.2	1.4	1.3	1.2	1.3	1.2	1.5	1.4	1.2
23. Total expenditure	54.5	51.4	52.8	53.1	52.7	52.4	53.2	57.1	56.8	56.3	57.2	57.3	57.2	56.8	56.6	56.5	56.0	55.1
24. Tax burden	41.9	43.0	42.2	42.7	43.2	42.7	42.6	42.1	42.3	43.5	44.6	45.6	45.7	45.7	45.7	46.5	46.3	45.0
25. Net lending (+) or net borrowing (-)	-5.1	-1.3	-3.6	-3.3	-2.4	-2.6	-3.3	-7.2	-6.9	-5.2	-5.0	-4.1	-3.9	-3.6	-3.4	-2.6	-2.3	-2.8

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	6.3	1.5	5.8	4.6	3.8	3.7	1.1	-1.4	1.4	5.9	2.9	2.9	2.5	3.1	2.4	4.6	4.9	3.4
2. Current taxes on income and wealth	9.5	5.7	5.8	5.8	9.3	4.1	4.3	-12.8	8.1	7.9	7.8	4.9	0.7	1.6	0.6	5.2	4.7	3.0
3. Social contributions	3.5	4.0	3.1	4.4	5.3	3.8	2.8	1.0	2.1	4.0	2.9	3.0	2.5	1.0	1.2	3.2	-0.5	-3.9
4. Of which actual social contributions	3.1	4.0	3.1	4.5	5.6	3.6	2.6	0.6	2.0	3.9	2.8	3.1	2.6	1.1	1.3	3.5	-0.7	-4.5
5. Other current revenue, including sales	3.7	7.6	4.9	5.3	6.9	6.0	6.0	0.6	2.4	2.8	-1.2	1.6	0.9	1.6	1.0	0.7	2.5	2.8
6. Total current revenue	5.4	4.0	4.7	4.9	5.9	4.1	3.0	-3.0	3.2	5.3	3.6	3.3	1.9	1.8	1.4	3.8	2.7	0.8
7. Government consumption expenditure	4.1	4.1	4.1	3.7	3.3	3.5	3.2	3.7	2.6	2.1	2.4	2.0	1.6	0.9	1.2	2.2	1.0	2.0
8. Collective consumption	6.0	3.2	4.4	2.9	2.9	2.6	2.8	4.4	1.8	2.4	2.8	2.1	0.3	0.0	1.0	2.0	1.8	1.8
9. Social transfers in kind	2.9	4.7	3.8	4.2	3.5	4.1	3.5	3.4	3.1	2.0	2.1	2.0	2.3	1.4	1.3	2.2	0.6	2.1
10. Compensation of employees	4.1	3.8	2.4	3.4	2.7	3.3	2.5	3.0	2.3	1.5	1.8	1.7	2.0	1.0	0.9	2.2	1.5	2.2
11. Intermediate consumption	7.0	6.6	6.7	4.7	2.7	2.1	2.3	6.4	3.5	1.6	3.0	2.3	-0.2	1.6	0.0	2.3	1.9	1.7
12. Social transfers other than in kind	3.2	2.3	4.6	4.5	4.9	4.4	3.4	5.8	3.1	3.0	3.6	3.0	2.0	1.6	1.7	1.9	2.1	1.8
13. Social transfers in kind via market producers	5.2	6.7	5.3	3.7	5.0	5.4	4.1	3.8	3.2	2.5	2.7	2.5	2.9	1.6	2.0	2.4	2.5	2.6
14. Interest	6.2	1.5	2.1	0.9	0.8	8.6	9.8	-14.1	2.4	10.5	-1.8	-10.6	-5.0	-5.7	-4.2	-4.1	-2.0	0.8
15. Subsidies	3.5	2.1	-3.5	-0.4	4.5	7.1	8.1	18.8	5.5	-4.6	4.5	0.4	29.5	18.8	-0.3	4.9	10.8	-2.4
16. Other current expenditure 1)	0.0	0.0	-0.1	0.1	0.0	0.0	0.1	0.4	0.0	-0.1	0.1	0.1	-0.2	0.0	0.1	-0.1	0.0	0.0
17. Total current expenditure	4.2	3.8	3.7	4.0	3.8	4.3	3.8	4.2	2.9	2.4	2.7	1.9	2.2	1.9	1.2	1.9	2.3	1.9
18. Gross saving 1)	0.6	0.0	0.5	0.4	1.0	-0.1	-0.4	-3.6	0.1	1.4	0.4	0.7	-0.1	0.0	0.1	1.0	0.2	-0.6
19. Capital transfers received	12.6	20.8	15.6	-7.5	-22.6	-7.0	-21.7	22.4	-25.4	66.3	-14.6	14.7	-4.0	33.1	-5.4	38.2	12.5	3.1
20. Total revenue	5.4	4.1	4.8	4.8	5.7	4.0	2.8	-2.9	3.1	5.5	3.4	3.3	1.9	2.0	1.4	4.0	2.8	0.8
21. Gross fixed capital formation	1.5	9.4	6.2	4.8	2.5	5.5	2.6	4.8	0.6	-1.6	3.6	-0.3	-5.5	-6.0	0.3	3.0	4.1	5.2
22. Other capital expenditure 1)	-0.6	-0.3	0.0	0.1	0.0	0.0	0.2	0.1	-0.1	0.0	0.1	-0.1	-0.1	0.1	-0.1	0.3	-0.1	-0.2
23. Total expenditure	2.9	3.6	3.9	4.2	3.8	4.4	4.1	4.2	2.6	2.1	3.0	1.6	1.5	1.5	1.0	2.5	2.3	1.7
24. Tax burden	5.5	3.6	4.9	4.9	5.8	3.7	2.4	-3.9	3.3	6.0	4.0	3.6	2.0	2.1	1.5	4.3	2.7	0.5
25. Net lending (+) or net borrowing (-)	1.2	0.3	0.4	0.2	0.9	-0.2	-0.6	-3.9	0.3	1.7	0.2	0.9	0.2	0.3	0.2	0.8	0.3	-0.5

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	5.1	1.4	3.6	3.3	2.4	2.6	3.3	7.2	6.9	5.2	5.0	4.1	3.9	3.6	3.4	2.6	2.3	2.8
2. Interest payments (% of GDP)	3.4	3.0	2.8	2.7	2.6	2.7	2.9	2.5	2.5	2.7	2.6	2.3	2.2	2.0	1.9	1.8	1.7	1.6
3. Implicit interest rate 2)	:	5.3	4.5	4.2	4.0	4.4	4.6	3.6	3.1	3.3	3.0	2.6	2.3	2.1	2.0	1.9	1.8	1.7
4. Nominal GDP growth rate	3.3	4.0	4.5	3.6	4.6	5.0	2.6	-2.8	3.1	3.0	1.3	1.4	1.6	2.3	1.4	2.6	3.2	3.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.1	1.4	3.6	3.3	2.4	2.6	3.3	7.2	6.9	5.2	5.0	4.1	3.9	3.6	3.4	2.6	2.3	2.8
6. Contribution of nominal GDP growth	:	-2.3	-2.7	-2.3	-2.9	-3.1	-1.6	2.0	-2.5	-2.5	-1.2	-1.2	-1.5	-2.1	-1.3	-2.5	-3.0	-3.1
7. Stock-flow adjustment 3)	:	0.4	0.7	0.4	-2.2	0.4	2.6	5.1	-2.2	0.0	-0.9	-0.1	-1.0	-0.8	-1.1	0.3	0.1	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	-1.6	0.8	0.7	-0.2	-0.1	0.4	4.6	4.4	2.4	2.4	1.8	1.7	1.6	1.5	0.8	0.6	1.1
9. Snow-ball effect	:	0.7	0.0	0.4	-0.4	-0.4	1.3	4.6	0.1	0.2	1.5	1.1	0.7	-0.1	0.6	-0.7	-1.3	-1.5
10. Stock-flow adjustment 3)	:	0.4	0.7	0.4	-2.2	0.4	2.6	5.1	-2.2	0.0	-0.9	-0.1	-1.0	-0.8	-1.1	0.3	0.1	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-0.5	1.5	1.5	-2.7	0.0	4.3	14.3	2.2	2.7	2.9	2.8	1.4	0.7	1.0	0.4	-0.6	-0.3
12. Level of gross debt (end of year)	55.8	58.1	65.7	67.2	64.4	64.4	68.7	82.9	85.1	87.8	90.7	93.5	94.9	95.6	96.6	97.0	96.4	96.0

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

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

3) Line 7 = line 10.

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

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

Table 8A

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

Italy	(Mrd EURO-ITL)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	115.7	178.4	199.1	207.7	225.1	231.5	221.6	211.5	223.9	231.1	246.7	239.8	248.8	250.2	243.1	249.9	254.6	260.8
2. Current taxes on income and wealth	137.0	170.9	185.2	190.9	213.3	233.4	239.7	222.4	226.5	226.8	239.8	240.9	238.0	243.3	248.3	250.5	253.1	252.5
3. Social contributions	138.7	145.9	176.6	182.0	184.3	203.1	212.9	212.1	213.7	216.3	215.8	215.3	214.3	219.1	220.6	226.2	236.2	241.3
4. Of which actual social contributions	122.8	141.9	173.1	178.6	180.9	199.3	209.1	208.2	209.7	212.2	211.7	211.2	210.4	215.1	216.7	222.3	232.0	237.0
5. Other current revenue, including sales	39.5	47.6	54.7	54.4	55.9	57.3	59.6	60.6	62.7	63.4	64.0	67.7	69.2	69.2	69.0	68.5	72.1	73.1
6. Total current revenue	430.9	542.8	615.6	634.9	678.6	725.2	733.8	706.6	726.8	737.6	766.3	763.7	770.5	781.8	781.0	795.1	816.0	827.6
7. Government consumption expenditure	172.2	221.6	277.5	291.6	300.9	304.8	317.1	324.4	327.6	320.9	315.4	315.4	313.3	311.7	316.5	319.5	327.7	327.8
8. Collective consumption	77.6	94.0	118.2	122.2	123.8	124.2	130.7	133.5	135.5	133.6	131.1	132.0	128.9	127.7	130.6	131.2	134.6	134.6
9. Social transfers in kind	94.7	127.6	159.2	169.4	177.1	180.6	186.4	190.9	192.1	187.3	184.3	183.4	184.4	184.0	186.0	188.3	193.1	193.2
10. Compensation of employees	103.8	124.6	150.1	156.6	163.8	164.3	170.3	171.7	172.5	169.6	166.1	164.8	163.5	162.1	163.9	164.0	171.0	170.0
11. Intermediate consumption	44.9	58.8	72.4	76.4	75.1	78.3	82.6	85.6	87.4	87.2	87.0	89.6	88.9	89.9	92.3	94.8	95.9	97.4
12. Social transfers other than in kind	154.2	195.7	234.6	242.2	252.1	264.4	277.3	291.6	298.7	304.5	311.4	319.7	326.9	332.8	336.4	342.1	350.6	358.6
13. Social transfers in kind via market producers	18.4	28.0	38.5	40.8	41.9	42.5	43.4	45.6	46.3	44.6	43.3	43.6	44.2	43.9	44.7	45.4	45.8	46.3
14. Interest	109.8	76.0	66.7	67.2	68.9	76.7	80.5	69.5	68.8	76.4	83.6	77.6	74.4	68.0	66.4	65.6	62.8	62.9
15. Subsidies	17.3	16.2	18.3	17.3	18.0	18.6	18.8	21.6	23.2	23.5	25.9	27.5	30.4	28.2	29.4	26.4	26.1	26.1
16. Other current expenditure	13.2	26.3	32.3	32.8	33.1	35.6	36.8	37.3	36.9	37.0	37.6	38.5	37.1	37.1	38.9	35.6	39.0	40.5
17. Total current expenditure	461.6	525.6	613.0	633.4	652.8	680.3	709.5	722.9	733.8	742.8	755.0	761.3	765.3	761.9	771.9	773.9	791.2	801.8
18. Gross saving	-30.7	17.2	2.6	1.5	25.8	44.8	24.3	-16.3	-7.1	-5.2	11.3	2.5	5.1	19.9	9.1	21.2	24.8	25.8
19. Capital transfers received	7.9	4.6	12.2	6.3	4.4	4.4	3.9	15.5	6.2	10.7	5.9	8.8	6.7	6.9	6.8	4.8	3.0	3.1
20. Total revenue	438.8	547.4	627.7	641.2	683.0	729.6	737.7	722.1	732.9	748.3	772.3	772.5	777.1	788.6	787.8	799.9	819.0	830.7
21. Gross fixed capital formation	25.9	35.3	43.8	44.7	45.5	46.8	48.6	54.2	46.8	45.3	41.4	38.6	36.9	37.3	35.7	33.7	34.5	35.7
22. Other capital expenditure	22.8	16.8	21.6	24.2	39.2	26.0	22.5	27.6	19.9	20.4	22.9	19.6	23.3	32.0	21.8	32.0	23.1	24.6
23. Total expenditure	510.3	577.7	678.4	702.3	737.5	753.1	780.7	804.7	800.5	808.6	819.3	819.4	825.5	831.2	829.5	839.6	848.9	862.2
24. Tax burden	382.3	494.0	567.4	580.8	621.6	666.7	673.1	656.3	665.8	679.4	701.8	698.0	700.9	712.0	716.4	727.9	744.1	754.7
25. Net lending (+) or net borrowing (-)	-71.4	-30.2	-50.6	-61.2	-54.6	-23.6	-42.9	-82.5	-67.6	-60.2	-47.1	-46.9	-48.4	-42.6	-41.6	-39.7	-29.9	-31.5

Table 8B

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

Italy	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.7	14.4	13.7	13.9	14.5	14.4	13.6	13.4	14.0	14.1	15.3	14.9	15.3	15.1	14.5	14.6	14.4	14.4
2. Current taxes on income and wealth	13.9	13.8	12.8	12.8	13.8	14.5	14.7	14.1	14.1	13.9	14.9	15.0	14.7	14.7	14.8	14.6	14.3	13.9
3. Social contributions	14.1	11.8	12.2	12.2	11.9	12.6	13.0	13.5	13.3	13.2	13.4	13.4	13.2	13.3	13.1	13.2	13.4	13.3
4. Of which actual social contributions	12.5	11.4	12.0	12.0	11.7	12.4	12.8	13.2	13.1	13.0	13.1	13.2	13.0	13.0	12.9	12.9	13.1	13.1
5. Other current revenue, including sales	4.0	3.8	3.8	3.7	3.6	3.6	3.7	3.9	3.9	3.9	4.0	4.2	4.3	4.2	4.1	4.0	4.1	4.0
6. Total current revenue	43.7	43.8	42.5	42.6	43.8	45.1	45.0	44.9	45.3	45.0	47.5	47.6	47.5	47.3	46.5	46.3	46.2	45.7
7. Government consumption expenditure	17.5	17.9	19.2	19.6	19.4	18.9	19.4	20.6	20.4	19.6	19.6	19.7	19.3	18.9	18.8	18.6	18.5	18.1
8. Collective consumption	7.9	7.6	8.2	8.2	8.0	7.7	8.0	8.5	8.4	8.2	8.1	8.2	7.9	7.7	7.8	7.6	7.6	7.4
9. Social transfers in kind	9.6	10.3	11.0	11.4	11.4	11.2	11.4	12.1	12.0	11.4	11.4	11.4	11.4	11.1	11.1	11.0	10.9	10.7
10. Compensation of employees	10.5	10.1	10.4	10.5	10.6	10.2	10.4	10.9	10.8	10.4	10.3	10.3	10.1	9.8	9.8	9.6	9.7	9.4
11. Intermediate consumption	4.6	4.7	5.0	5.1	4.9	4.9	5.1	5.4	5.4	5.3	5.4	5.6	5.5	5.4	5.5	5.5	5.4	5.4
12. Social transfers other than in kind	15.7	15.8	16.2	16.3	16.3	16.4	17.0	18.5	18.6	18.6	19.3	19.9	20.2	20.1	20.0	19.9	19.8	19.8
13. Social transfers in kind via market producers	1.9	2.3	2.7	2.7	2.7	2.6	2.7	2.9	2.9	2.7	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.6
14. Interest	11.1	6.1	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.1	4.0	3.8	3.6	3.5
15. Subsidies	1.8	1.3	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.6	1.7	1.9	1.7	1.7	1.5	1.5	1.4
16. Other current expenditure	1.3	2.1	2.2	2.2	2.1	2.2	2.3	2.4	2.3	2.3	2.3	2.4	2.3	2.2	2.3	2.1	2.2	2.2
17. Total current expenditure	46.9	42.4	42.3	42.5	42.2	42.3	43.5	46.0	45.7	45.4	46.8	47.4	47.2	46.1	45.9	45.1	44.8	44.3
18. Gross saving	-3.1	1.4	0.2	0.1	1.7	2.8	1.5	-1.0	-0.4	-0.3	0.7	0.2	0.3	1.2	0.5	1.2	1.4	1.4
19. Capital transfers received	0.8	0.4	0.8	0.4	0.3	0.3	0.2	1.0	0.4	0.7	0.4	0.5	0.4	0.4	0.4	0.3	0.2	0.2
20. Total revenue	44.6	44.2	43.3	43.0	44.1	45.3	45.2	45.9	45.7	45.7	47.9	48.1	47.9	47.7	46.9	46.6	46.4	45.9
21. Gross fixed capital formation	2.6	2.9	3.0	3.0	2.9	2.9	3.0	3.4	2.9	2.8	2.6	2.4	2.3	2.3	2.1	2.0	2.0	2.0
22. Other capital expenditure	2.3	1.4	1.5	1.6	2.5	1.6	1.4	1.8	1.2	1.2	1.4	1.2	1.4	1.9	1.3	1.9	1.3	1.4
23. Total expenditure	51.8	46.6	46.8	47.1	47.6	46.8	47.8	51.2	49.9	49.4	50.8	51.1	50.9	50.3	49.3	48.9	48.0	47.6
24. Tax burden	38.8	39.9	39.2	39.0	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.2	43.1	42.6	42.4	42.1	41.7
25. Net lending (+) or net borrowing (-)	-7.3	-2.4	-3.5	-4.1	-3.5	-1.5	-2.6	-5.2	-4.2	-3.7	-2.9	-2.9	-3.0	-2.6	-2.5	-2.3	-1.7	-1.7

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	4.3	4.6	4.3	4.3	8.4	2.8	-4.3	-4.6	5.9	3.2	6.8	-2.8	3.8	0.5	-2.8	2.8	1.9	2.4
2. Current taxes on income and wealth	10.4	1.7	3.8	3.1	11.8	9.4	2.7	-7.2	1.9	0.1	5.7	0.5	-1.2	2.2	2.1	0.9	1.0	-0.2
3. Social contributions	8.2	2.1	4.7	3.0	1.3	10.2	4.9	-0.4	0.7	1.2	-0.2	-0.3	-0.4	2.2	0.7	2.5	4.4	2.1
4. Of which actual social contributions	18.8	2.1	5.0	3.2	1.3	10.2	4.9	-0.5	0.7	1.2	-0.2	-0.3	-0.4	2.2	0.7	2.6	4.4	2.1
5. Other current revenue, including sales	8.5	1.7	8.4	-0.5	2.7	2.5	4.1	1.7	3.4	1.2	0.9	5.8	2.3	0.0	-0.3	-0.8	5.3	1.4
6. Total current revenue	7.9	2.7	4.6	3.1	6.9	6.9	1.2	-3.7	2.9	1.5	3.9	-0.3	0.9	1.5	-0.1	1.8	2.6	1.4
7. Government consumption expenditure	7.3	7.0	5.1	5.1	3.2	1.3	4.0	2.3	1.0	-2.1	-1.7	0.0	-0.7	-0.5	1.5	0.9	2.6	0.0
8. Collective consumption	6.6	5.1	5.2	3.4	1.3	0.3	5.2	2.2	1.5	-1.4	-1.8	0.7	-2.3	-0.9	2.2	0.5	2.6	0.0
9. Social transfers in kind	7.9	8.4	5.0	6.4	4.5	2.0	3.2	2.4	0.6	-2.5	-1.6	-0.5	0.5	-0.2	1.1	1.3	2.6	0.0
10. Compensation of employees	9.1	4.7	3.6	4.3	4.6	0.3	3.6	0.8	0.5	-1.7	-2.0	-0.8	-0.8	-0.9	1.1	0.1	4.2	-0.6
11. Intermediate consumption	5.1	7.1	5.7	5.6	-1.7	4.2	5.5	3.7	2.0	-0.2	-0.2	2.9	-0.8	1.1	2.8	2.6	1.2	1.5
12. Social transfers other than in kind	7.5	2.8	4.6	3.3	4.1	4.9	4.9	5.2	2.4	1.9	2.3	2.6	2.2	1.8	1.1	1.7	2.5	2.3
13. Social transfers in kind via market producers	7.1	16.3	8.9	6.0	2.7	1.5	2.0	5.1	1.6	-3.6	-2.8	0.5	1.5	-0.8	1.9	1.7	0.9	0.9
14. Interest	5.3	1.3	-3.5	0.7	2.5	11.3	5.0	-13.7	-0.9	11.0	9.4	-7.1	-4.2	-8.5	-2.3	-1.2	-4.3	0.2
15. Subsidies	-0.7	8.5	-2.6	-5.7	4.0	3.2	1.2	15.0	7.5	1.2	10.0	6.5	10.4	-7.4	4.2	-10.1	-0.9	0.0
16. Other current expenditure 1)	0.2	-0.1	0.1	0.0	-0.1	0.1	0.0	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.1	-0.2	0.1	0.0
17. Total current expenditure	7.3	4.3	3.7	3.3	3.1	4.2	4.3	1.9	1.5	1.2	1.6	0.8	0.5	-0.5	1.3	0.3	2.2	1.3
18. Gross saving 1)	0.2	-0.7	0.4	-0.1	1.6	1.1	-1.3	-2.5	0.6	0.1	1.0	-0.6	0.2	0.9	-0.7	0.7	0.2	0.0
19. Capital transfers received	-45.9	-17.4	-45.4	-48.4	-30.4	0.8	-11.3	298.0	-60.3	73.5	-44.6	48.1	-24.0	2.8	-0.7	-29.4	-37.6	3.4
20. Total revenue	6.9	2.5	2.8	2.1	6.5	6.8	1.1	-2.1	1.5	2.1	3.2	0.0	0.6	1.5	-0.1	1.5	2.4	1.4
21. Gross fixed capital formation	9.3	2.8	4.7	2.1	1.7	2.9	3.9	11.6	-13.7	-3.2	-8.5	-6.9	-4.3	1.0	-4.3	-5.6	2.4	3.6
22. Other capital expenditure 1)	-0.9	-0.1	-0.2	0.1	0.9	-0.9	-0.2	0.4	-0.5	0.0	0.2	-0.2	0.2	0.5	-0.6	0.6	-0.6	0.1
23. Total expenditure	5.6	4.1	3.2	3.5	5.0	2.1	3.7	3.1	-0.5	1.0	1.3	0.0	0.8	0.7	-0.2	1.2	1.1	1.6
24. Tax burden	10.4	2.8	2.5	2.4	7.0	7.2	1.0	-2.5	1.5	2.0	3.3	-0.5	0.4	1.6	0.6	1.6	2.2	1.4
25. Net lending (+) or net borrowing (-)	0.6	-0.6	-0.2	-0.6	0.6	2.1	-1.2	-2.6	1.0	0.5	0.8	0.0	-0.1	0.4	0.1	0.2	0.6	0.0

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	7.3	3.4	3.5	4.1	3.5	1.5	2.6	5.2	4.2	3.7	2.9	2.9	3.0	2.6	2.5	2.3	1.7	1.7
2. Interest payments (% of GDP)	11.1	6.1	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.1	4.0	3.8	3.6	3.5
3. Implicit interest rate 2)	10.3	6.1	4.8	4.6	4.5	4.8	5.0	4.2	3.9	4.1	4.4	3.9	3.6	3.2	3.1	3.0	2.8	2.7
4. Nominal GDP growth rate	8.0	4.8	4.1	2.9	3.9	3.9	1.4	-3.6	2.0	2.1	-1.5	-0.5	1.1	1.9	1.7	2.1	2.9	2.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.3	3.4	3.5	4.1	3.5	1.5	2.6	5.2	4.2	3.7	2.9	2.9	3.0	2.6	2.5	2.3	1.7	1.7
6. Contribution of nominal GDP growth	-8.6	-4.8	-4.0	-2.8	-3.9	-3.9	-1.4	3.9	-2.2	-2.3	1.7	0.7	-1.4	-2.5	-2.2	-2.8	-3.7	-3.2
7. Stock-flow adjustment 3)	1.1	1.1	0.1	0.5	1.0	-0.3	1.4	1.0	0.9	-0.2	2.2	2.1	1.1	-0.4	0.3	0.2	0.9	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.9	-2.7	-1.1	-0.4	-0.9	-3.3	-2.3	0.8	-0.1	-1.0	-2.3	-1.9	-1.6	-1.5	-1.5	-1.5	-1.9	-1.7
9. Snow-ball effect	2.5	1.3	0.6	1.7	0.6	0.9	3.5	8.3	2.1	2.3	6.9	5.5	3.2	1.7	1.7	1.1	-0.2	0.3
10. Stock-flow adjustment 3)	1.1	1.1	0.1	0.5	1.0	-0.3	1.4	1.0	0.9	-0.2	2.2	2.1	1.1	-0.4	0.3	0.2	0.9	0.4
(% of GDP)																		
11. Change in gross debt 5)	-0.3	-0.4	-0.4	1.9	0.6	-2.8	2.6	10.1	2.9	1.1	6.8	5.7	2.8	-0.3	0.5	-0.2	-1.1	-1.0
12. Level of gross debt (end of year)	116.9	104.7	100.1	101.9	102.6	99.8	102.4	112.5	115.4	116.5	123.4	129.0	131.8	131.5	132.0	131.8	130.7	129.7

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

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

3) Line 7 = line 10.

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

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

Table 9A

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

Cyprus

(Mrd EURO-CYP)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.835	1.215	2.066	2.219	2.490	2.980	3.108	2.634	2.755	2.688	2.703	2.475	2.600	2.608	2.740	3.041	3.200	3.334
2. Current taxes on income and wealth	0.603	1.024	0.930	1.150	1.470	2.078	2.104	1.791	1.820	1.998	1.924	1.874	1.812	1.761	1.755	1.835	1.915	2.003
3. Social contributions	0.465	0.647	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.483	1.545	1.707	1.790	1.950
4. Of which actual social contributions	0.465	0.647	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.483	1.545	1.707	1.790	1.950
5. Other current revenue, including sales	0.409	0.521	0.637	0.736	0.771	0.850	0.880	0.862	0.976	0.855	0.843	0.793	1.028	1.024	1.005	0.998	1.009	1.026
6. Total current revenue	2.311	3.406	4.605	5.216	5.860	7.102	7.424	6.752	7.102	7.106	6.980	6.504	6.884	6.876	7.044	7.582	7.914	8.313
7. Government consumption expenditure	0.953	1.598	2.297	2.448	2.704	2.880	3.242	3.507	3.559	3.762	3.663	3.209	2.844	2.756	2.736	2.849	2.942	3.093
8. Collective consumption	0.557	0.891	1.300	1.388	1.542	1.628	1.844	2.001	1.978	2.112	2.045	1.550	1.408	1.338	1.329	1.396	1.398	1.398
9. Social transfers in kind	0.396	0.707	0.997	1.060	1.161	1.252	1.397	1.506	1.581	1.650	1.617	1.660	1.437	1.417	1.407	1.453	1.544	1.695
10. Compensation of employees	0.898	1.328	1.886	2.001	2.159	2.311	2.503	2.729	2.764	2.882	2.844	2.594	2.341	2.271	2.260	2.350	2.445	2.571
11. Intermediate consumption	0.097	0.346	0.512	0.565	0.667	0.727	0.808	0.888	0.856	0.889	0.849	0.645	0.575	0.548	0.531	0.594	0.628	0.663
12. Social transfers other than in kind	0.560	0.891	1.519	1.712	1.767	1.814	2.062	2.231	2.458	2.596	2.571	2.478	2.465	2.463	2.559	2.612	2.684	2.771
13. Social transfers in kind via market producers	0.000	0.000	0.004	0.013	0.019	0.022	0.021	0.027	0.021	0.012	0.009	0.006	0.004	0.004	0.005	0.006	0.006	0.006
14. Interest	0.145	0.335	0.411	0.469	0.472	0.493	0.499	0.432	0.380	0.402	0.564	0.696	0.607	0.674	0.604	0.611	0.615	0.605
15. Subsidies	0.064	0.134	0.142	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.095	0.095	0.080	0.072	0.097	0.055	0.056	0.056
16. Other current expenditure	0.209	0.201	0.249	0.365	0.361	0.444	0.561	0.511	0.463	0.531	0.526	0.403	0.395	0.463	0.398	0.462	0.495	0.521
17. Total current expenditure	1.973	3.235	4.723	5.220	5.522	5.876	6.524	6.848	7.003	7.396	7.459	6.916	6.466	6.495	6.454	6.691	6.928	7.194
18. Gross saving	0.338	0.171	-0.118	-0.004	0.338	1.226	0.900	-0.097	0.099	-0.290	-0.479	-0.413	0.418	0.381	0.591	0.891	0.986	1.119
19. Capital transfers received	0.009	0.011	0.225	0.283	0.168	0.046	0.041	0.096	0.101	0.127	0.105	0.160	0.130	0.101	0.043	0.089	0.089	0.089
20. Total revenue	2.319	3.417	4.830	5.499	6.027	7.148	7.465	6.848	7.203	7.233	7.085	6.664	7.014	6.976	7.087	7.671	8.003	8.402
21. Gross fixed capital formation	0.340	0.349	0.580	0.515	0.541	0.541	0.599	0.784	0.808	0.784	0.565	0.414	0.362	0.390	0.469	0.527	0.562	0.622
22. Other capital expenditure	0.062	0.064	0.037	0.085	0.129	0.167	0.177	0.230	0.304	0.176	0.143	0.264	1.763	0.328	0.106	0.110	0.116	0.113
23. Total expenditure	2.375	3.648	5.340	5.820	6.192	6.585	7.300	7.862	8.115	8.355	8.167	7.595	8.592	7.213	7.028	7.328	7.606	7.929
24. Tax burden	1.910	2.892	4.081	4.651	5.133	6.317	6.606	5.937	6.162	6.286	6.167	5.729	5.874	5.870	6.060	6.605	6.926	7.307
25. Net lending (+) or net borrowing (-)	-0.056	-0.232	-0.510	-0.321	-0.164	0.564	0.165	-1.015	-0.912	-1.122	-1.082	-0.931	-1.577	-0.236	0.059	0.344	0.397	0.473



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.9	11.5	14.9	15.0	15.6	17.0	16.4	14.1	14.3	13.6	13.9	13.6	14.8	14.7	15.0	15.8	15.8	15.7
2. Current taxes on income and wealth	7.8	9.7	6.7	7.8	9.2	11.9	11.1	9.6	9.4	10.1	9.9	10.3	10.3	9.9	9.6	9.6	9.5	9.4
3. Social contributions	6.1	6.1	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.5	8.9	8.9	9.2
4. Of which actual social contributions	6.1	6.1	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.5	8.9	8.9	9.2
5. Other current revenue, including sales	5.3	4.9	4.6	5.0	4.8	4.9	4.6	4.6	5.1	4.3	4.3	4.4	5.8	5.8	5.5	5.2	5.0	4.8
6. Total current revenue	30.1	32.1	33.2	35.2	36.6	40.6	39.1	36.2	36.8	36.0	35.8	35.9	39.1	38.8	38.7	39.5	39.2	39.1
7. Government consumption expenditure	12.4	15.1	16.6	16.5	16.9	16.4	17.1	18.8	18.4	19.1	18.8	17.7	16.2	15.5	15.0	14.8	14.6	14.6
8. Collective consumption	7.3	8.4	9.4	9.4	9.6	9.3	9.7	10.7	10.2	10.7	10.5	8.5	8.0	7.5	7.3	7.3	6.9	6.6
9. Social transfers in kind	5.2	6.7	7.2	7.1	7.3	7.1	7.4	8.1	8.2	8.4	8.3	9.1	8.2	8.0	7.7	7.6	7.6	8.0
10. Compensation of employees	11.7	12.5	13.6	13.5	13.5	13.2	13.2	14.6	14.3	14.6	14.6	14.3	13.3	12.8	12.4	12.2	12.1	12.1
11. Intermediate consumption	1.3	3.3	3.7	3.8	4.2	4.2	4.2	4.8	4.4	4.5	4.4	3.6	3.3	3.1	2.9	3.1	3.1	3.1
12. Social transfers other than in kind	7.3	8.4	11.0	11.6	11.0	10.4	10.9	11.9	12.7	13.2	13.2	13.7	14.0	13.9	14.0	13.6	13.3	13.0
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	1.9	3.2	3.0	3.2	3.0	2.8	2.6	2.3	2.0	2.0	2.9	3.8	3.4	3.8	3.3	3.2	3.0	2.8
15. Subsidies	0.8	1.3	1.0	0.6	0.5	0.4	0.4	0.2	0.3	0.4	0.5	0.5	0.5	0.4	0.5	0.3	0.3	0.3
16. Other current expenditure	2.7	1.9	1.8	2.5	2.3	2.5	3.0	2.7	2.4	2.7	2.7	2.2	2.2	2.6	2.2	2.4	2.5	2.5
17. Total current expenditure	25.7	30.5	34.1	35.2	34.5	33.6	34.3	36.7	36.3	37.5	38.3	38.1	36.7	36.6	35.4	34.8	34.3	33.9
18. Gross saving	4.4	1.6	-0.8	0.0	2.1	7.0	4.7	-0.5	0.5	-1.5	-2.5	-2.3	2.4	2.1	3.2	4.6	4.9	5.3
19. Capital transfers received	0.1	0.1	1.6	1.9	1.0	0.3	0.2	0.5	0.5	0.6	0.5	0.9	0.7	0.6	0.2	0.5	0.4	0.4
20. Total revenue	30.2	32.2	34.9	37.1	37.7	40.8	39.3	36.7	37.3	36.7	36.4	36.7	39.8	39.3	38.9	39.9	39.6	39.6
21. Gross fixed capital formation	4.4	3.3	4.2	3.5	3.4	3.1	3.2	4.2	4.2	4.0	2.9	2.3	2.1	2.2	2.6	2.7	2.8	2.9
22. Other capital expenditure	0.8	0.6	0.3	0.6	0.8	1.0	0.9	1.2	1.6	0.9	0.7	1.5	10.0	1.8	0.6	0.6	0.6	0.5
23. Total expenditure	30.9	34.4	38.5	39.3	38.7	37.6	38.4	42.1	42.0	42.3	41.9	41.9	48.8	40.7	38.6	38.1	37.6	37.3
24. Tax burden	24.9	27.3	29.5	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.6	33.4	33.1	33.3	34.4	34.3	34.4
25. Net lending (+) or net borrowing (-)	-0.7	-2.2	-3.7	-2.2	-1.0	3.2	0.9	-5.4	-4.7	-5.7	-5.6	-5.1	-9.0	-1.3	0.3	1.8	2.0	2.2

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1.2	26.3	12.7	7.4	12.2	19.7	4.3	-15.2	4.6	-2.4	0.6	-8.4	5.1	0.3	5.1	11.0	5.2	4.2
2. Current taxes on income and wealth	0.6	12.7	-10.5	23.6	27.8	41.3	1.3	-14.9	1.6	9.8	-3.7	-2.6	-3.3	-2.8	-0.3	4.6	4.4	4.6
3. Social contributions	6.4	7.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.2	10.5	4.8	8.9
4. Of which actual social contributions	6.4	7.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.2	10.5	4.8	8.9
5. Other current revenue, including sales	7.4	15.5	-13.5	15.6	4.7	10.3	3.5	-2.0	13.2	-12.4	-1.4	-5.9	29.6	-0.3	-1.9	-0.7	1.1	1.6
6. Total current revenue	3.2	16.6	4.0	13.3	12.3	21.2	4.5	-9.1	5.2	0.1	-1.8	-6.8	5.8	-0.1	2.5	7.6	4.4	5.0
7. Government consumption expenditure	10.1	2.3	-0.2	6.6	10.5	6.5	12.6	8.2	1.5	5.7	-2.6	-12.4	-11.4	-3.1	-0.7	4.1	3.3	5.1
8. Collective consumption	6.8	1.4	0.7	6.8	11.1	5.5	13.3	8.5	-1.2	6.8	-3.1	-24.2	-9.2	-4.9	-0.7	5.1	0.2	0.0
9. Social transfers in kind	14.7	3.4	-1.2	6.3	9.6	7.8	11.6	7.8	5.0	4.3	-2.0	2.6	-13.4	-1.3	-0.7	3.3	6.2	9.8
10. Compensation of employees	9.7	8.9	4.1	6.1	7.9	7.0	8.3	9.0	1.3	4.3	-1.3	-8.8	-9.8	-3.0	-0.5	4.0	4.0	5.2
11. Intermediate consumption	0.2	-16.1	-15.5	10.4	18.0	9.0	11.1	9.9	-3.6	3.9	-4.5	-24.1	-10.7	-4.8	-3.0	11.9	5.6	5.6
12. Social transfers other than in kind	8.9	10.2	14.0	12.7	3.2	2.7	13.7	8.2	10.2	5.6	-0.9	-3.6	-0.6	-0.1	3.9	2.1	2.8	3.2
13. Social transfers in kind via market producers	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	-20.1	-43.0	-28.7	-33.3	-27.6	4.8	15.9	15.7	0.0	0.0
14. Interest	24.3	20.5	0.4	14.2	0.6	4.4	1.3	-13.5	-12.1	5.7	40.5	23.3	-12.8	11.1	-10.4	1.2	0.6	-1.6
15. Subsidies	23.1	102.6	1.0	-33.4	-18.8	-14.7	7.0	-54.3	92.2	38.5	11.4	0.2	-16.3	-10.2	35.9	-43.3	0.7	1.2
16. Other current expenditure 1)	0.0	0.3	-0.5	0.7	-0.2	0.3	0.4	-0.2	-0.3	0.3	0.0	-0.5	0.0	0.4	-0.4	0.2	0.0	0.0
17. Total current expenditure	9.7	10.1	2.5	10.5	5.8	6.4	11.0	5.0	2.3	5.6	0.8	-7.3	-6.5	0.4	-0.6	3.7	3.5	3.8
18. Gross saving 1)	-1.7	1.8	0.6	0.8	2.1	4.9	-2.3	-5.3	1.0	-2.0	-1.0	0.2	4.6	-0.2	1.1	1.4	0.2	0.4
19. Capital transfers received	-31.8	81.0	1177.3	25.8	-40.6	-72.5	-11.3	134.7	4.9	25.9	-17.1	52.4	-18.7	-22.9	-57.4	108.4	0.0	0.0
20. Total revenue	3.0	16.7	8.6	13.8	9.6	18.6	4.4	-8.3	5.2	0.4	-2.0	-5.9	5.3	-0.5	1.6	8.2	4.3	5.0
21. Gross fixed capital formation	20.6	16.9	13.4	-11.3	5.1	0.0	10.7	30.9	3.0	-3.0	-27.9	-26.7	-12.6	7.7	20.2	12.3	6.8	10.6
22. Other capital expenditure 1)	-0.2	-0.2	-0.4	0.3	0.2	0.2	0.0	0.3	0.3	-0.7	-0.2	0.7	8.6	-8.2	-1.3	0.0	0.0	0.0
23. Total expenditure	10.6	10.0	2.6	9.0	6.4	6.3	10.9	7.7	3.2	3.0	-2.3	-7.0	13.1	-16.1	-2.6	4.3	3.8	4.2
24. Tax burden	2.1	16.8	10.3	14.0	10.4	23.1	4.6	-10.1	3.8	2.0	-1.9	-7.1	2.5	-0.1	3.2	9.0	4.9	5.5
25. Net lending (+) or net borrowing (-)	-2.3	1.8	2.2	1.5	1.1	4.2	-2.4	-6.3	0.7	-1.0	0.1	0.4	-3.8	7.6	1.7	1.5	0.2	0.3

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	0.7	2.1	3.7	2.2	1.0	-3.2	-0.9	5.4	4.7	5.7	5.6	5.1	9.0	1.3	-0.3	-1.8	-2.0	-2.2
2. Interest payments (% of GDP)	1.9	3.2	3.0	3.2	3.0	2.8	2.6	2.3	2.0	2.0	2.9	3.8	3.4	3.8	3.3	3.2	3.0	2.8
3. Implicit interest rate 2)	:	6.2	5.1	5.3	5.1	5.2	5.3	5.0	3.8	3.7	4.4	4.5	3.3	3.6	3.2	3.1	3.3	2.8
4. Nominal GDP growth rate	9.4	7.8	7.9	7.0	7.9	9.4	8.5	-1.8	3.4	2.2	-1.2	-6.9	-2.9	0.8	2.7	5.5	5.2	5.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	0.7	2.1	3.7	2.2	1.0	-3.2	-0.9	5.4	4.7	5.7	5.6	5.1	9.0	1.3	-0.3	-1.8	-2.0	-2.2
6. Contribution of nominal GDP growth	:	-4.0	-4.6	-4.2	-4.6	-5.1	-4.2	0.8	-1.7	-1.2	0.8	5.9	3.1	-0.8	-2.8	-5.5	-4.8	-5.2
7. Stock-flow adjustment 3)	:	3.5	1.9	0.7	-0.5	3.1	-3.4	2.5	-0.5	5.0	7.6	11.9	-7.2	-0.5	2.2	-1.8	15.0	1.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.2	-1.1	0.7	-1.0	-1.9	-6.0	-3.5	3.1	2.8	3.7	2.7	1.3	5.5	-2.5	-3.6	-5.0	-5.0	-5.1
9. Snow-ball effect	:	-0.8	-1.6	-1.0	-1.7	-2.3	-1.6	3.1	0.2	0.8	3.7	9.8	6.6	3.0	0.5	-2.3	-1.7	-2.3
10. Stock-flow adjustment 3)	:	3.5	1.9	0.7	-0.5	3.1	-3.4	2.5	-0.5	5.0	7.6	11.9	-7.2	-0.5	2.2	-1.8	15.0	1.3
(% of GDP)																		
11. Change in gross debt 5)	:	1.6	1.0	-1.3	-4.1	-5.2	-8.4	8.7	2.5	9.4	14.0	22.9	4.9	0.0	-0.9	-9.1	8.2	-6.1
12. Level of gross debt (end of year)	47.8	56.5	64.1	62.8	58.7	53.5	45.1	53.8	56.3	65.7	79.7	102.6	107.5	107.5	106.6	97.5	105.7	99.5

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 10A

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

Latvia	(Mrd EURO-LVL)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.530	0.850	1.290	1.670	2.150	2.710	2.640	2.110	2.200	2.480	2.760	2.960	3.150	3.310	3.550	3.760	4.080	4.350
2. Current taxes on income and wealth	0.270	0.490	0.840	1.020	1.350	1.870	2.200	1.320	1.330	1.480	1.680	1.760	1.830	1.910	2.100	2.300	2.100	2.080
3. Social contributions	0.450	0.680	0.940	1.110	1.420	1.830	2.040	1.810	1.590	1.790	1.950	1.990	2.050	2.110	2.150	2.350	2.650	2.810
4. Of which actual social contributions	0.450	0.670	0.920	1.080	1.380	1.770	1.940	1.740	1.550	1.760	1.900	1.930	1.980	2.030	2.070	2.250	2.550	2.700
5. Other current revenue, including sales	0.140	0.300	0.620	0.660	0.990	0.990	1.050	1.150	1.200	1.270	1.270	1.260	1.240	1.220	1.250	1.460	1.560	1.620
6. Total current revenue	1.380	2.320	3.680	4.450	5.910	7.410	7.930	6.390	6.320	7.020	7.660	7.960	8.270	8.560	9.060	9.870	10.390	10.850
7. Government consumption expenditure	0.950	1.420	2.190	2.430	2.940	3.980	4.830	3.580	3.290	3.700	3.800	4.020	4.140	4.360	4.500	4.870	5.280	5.540
8. Collective consumption	0.500	0.710	1.260	1.470	1.800	2.300	2.710	1.860	1.740	2.010	2.060	2.160	2.210	2.280	2.280	2.480	2.620	2.800
9. Social transfers in kind	0.450	0.710	0.930	0.960	1.140	1.690	2.120	1.720	1.550	1.690	1.740	1.870	1.930	2.070	2.220	2.390	2.670	2.740
10. Compensation of employees	0.420	0.730	1.110	1.300	1.600	2.240	2.770	2.260	1.850	1.940	2.010	2.140	2.270	2.410	2.540	2.760	2.980	3.080
11. Intermediate consumption	0.310	0.450	0.890	0.880	1.040	1.230	1.510	1.150	1.180	1.340	1.340	1.430	1.450	1.500	1.450	1.650	1.850	1.990
12. Social transfers other than in kind	0.470	0.840	1.000	1.150	1.370	1.590	1.970	2.440	2.370	2.270	2.250	2.360	2.410	2.560	2.670	2.790	3.080	3.300
13. Social transfers in kind via market producers	0.000	0.000	0.070	0.090	0.100	0.160	0.200	0.190	0.190	0.220	0.240	0.250	0.250	0.300	0.350	0.360	0.380	0.400
14. Interest	0.030	0.060	0.080	0.070	0.070	0.080	0.130	0.290	0.310	0.360	0.360	0.340	0.340	0.320	0.260	0.250	0.230	0.230
15. Subsidies	0.040	0.070	0.060	0.070	0.110	0.200	0.330	0.310	0.250	0.210	0.310	0.340	0.410	0.310	0.300	0.350	0.260	0.270
16. Other current expenditure	0.060	0.100	0.110	0.510	0.780	0.720	1.000	0.670	0.770	0.470	0.680	0.630	0.770	0.680	0.730	0.840	0.870	0.900
17. Total current expenditure	1.330	2.260	3.330	4.060	5.070	6.210	7.920	7.310	6.930	6.820	7.190	7.490	7.900	8.090	8.300	9.000	9.660	10.170
18. Gross saving	0.050	0.060	0.350	0.390	0.840	1.190	0.010	-0.920	-0.610	0.210	0.470	0.480	0.370	0.470	0.750	0.870	0.730	0.690
19. Capital transfers received	0.010	0.050	0.050	0.140	0.170	0.160	0.210	0.210	0.280	0.320	0.390	0.370	0.370	0.410	0.220	0.210	0.350	0.400
20. Total revenue	1.390	2.370	3.730	4.600	6.080	7.560	8.140	6.600	6.600	7.340	8.050	8.330	8.650	8.960	9.270	10.080	10.740	11.250
21. Gross fixed capital formation	0.090	0.130	0.390	0.470	0.840	1.340	1.260	0.920	0.850	1.010	1.060	1.010	1.060	1.160	0.890	1.080	1.290	1.380
22. Other capital expenditure	0.030	0.160	0.110	0.120	0.250	0.130	-0.010	0.090	0.390	0.390	0.060	0.100	0.040	0.050	0.060	0.130	0.100	0.070
23. Total expenditure	1.450	2.550	3.830	4.650	6.160	7.680	9.170	8.320	8.160	8.220	8.310	8.600	9.000	9.300	9.260	10.210	11.040	11.610
24. Tax burden	1.240	2.010	3.060	3.800	4.920	6.370	6.770	5.140	5.110	5.760	6.370	6.680	7.000	7.300	7.780	8.370	8.790	9.190
25. Net lending (+) or net borrowing (-)	-0.060	-0.190	-0.100	-0.050	-0.080	-0.120	-1.020	-1.720	-1.560	-0.870	-0.260	-0.260	-0.350	-0.330	0.020	-0.130	-0.300	-0.360

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.0	12.3	11.7	12.3	12.6	12.0	10.8	11.2	12.3	12.2	12.6	13.0	13.3	13.6	14.3	14.0	14.3	14.4
2. Current taxes on income and wealth	6.5	7.2	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	8.4	8.6	7.4	6.9
3. Social contributions	11.0	10.0	8.5	8.1	8.3	8.1	8.4	9.6	8.9	8.8	8.9	8.7	8.7	8.7	8.6	8.7	9.3	9.3
4. Of which actual social contributions	11.0	9.8	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	8.3	8.4	8.9	8.9
5. Other current revenue, including sales	3.5	4.3	5.6	4.8	5.8	4.4	4.3	6.1	6.7	6.2	5.8	5.5	5.2	5.0	5.0	5.4	5.5	5.3
6. Total current revenue	34.0	33.8	33.3	32.8	34.5	32.8	32.6	33.9	35.2	34.6	35.0	35.0	35.0	35.2	36.3	36.8	36.5	35.9
7. Government consumption expenditure	23.5	20.7	19.8	17.8	17.2	17.6	19.8	19.0	18.4	18.2	17.4	17.6	17.5	17.9	18.1	18.1	18.6	18.3
8. Collective consumption	12.4	10.4	11.4	10.8	10.5	10.2	11.1	9.9	9.7	9.9	9.4	9.5	9.3	9.4	9.2	9.3	9.2	9.3
9. Social transfers in kind	11.1	10.3	8.4	7.1	6.7	7.5	8.7	9.1	8.7	8.3	7.9	8.2	8.2	8.5	8.9	8.9	9.4	9.1
10. Compensation of employees	10.2	10.7	10.1	9.5	9.3	9.9	11.4	12.0	10.3	9.6	9.2	9.4	9.6	9.9	10.2	10.3	10.5	10.2
11. Intermediate consumption	7.6	6.6	8.1	6.5	6.1	5.4	6.2	6.1	6.6	6.6	6.1	6.3	6.1	6.2	5.8	6.1	6.5	6.6
12. Social transfers other than in kind	11.6	12.2	9.1	8.4	8.0	7.0	8.1	13.0	13.2	11.2	10.3	10.4	10.2	10.5	10.7	10.4	10.8	10.9
13. Social transfers in kind via market producers	0.0	0.0	0.6	0.6	0.6	0.7	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.4	1.3	1.3	1.3
14. Interest	0.8	0.9	0.7	0.5	0.4	0.4	0.6	1.5	1.7	1.8	1.7	1.5	1.4	1.3	1.0	0.9	0.8	0.7
15. Subsidies	1.1	1.0	0.6	0.5	0.6	0.9	1.4	1.6	1.4	1.0	1.4	1.5	1.7	1.3	1.2	1.3	0.9	0.9
16. Other current expenditure	1.4	1.5	1.0	3.7	4.6	3.2	4.1	3.6	4.3	2.3	3.1	2.8	3.3	2.8	2.9	3.1	3.1	3.0
17. Total current expenditure	32.8	33.0	30.1	29.9	29.6	27.5	32.5	38.8	38.6	33.6	32.8	32.9	33.5	33.3	33.3	33.5	33.9	33.6
18. Gross saving	1.3	0.9	3.2	2.9	4.9	5.3	0.0	-4.9	-3.4	1.0	2.2	2.1	1.6	1.9	3.0	3.2	2.6	2.3
19. Capital transfers received	0.2	0.7	0.5	1.1	1.0	0.7	0.9	1.1	1.6	1.6	1.8	1.6	1.6	1.7	0.9	0.8	1.2	1.3
20. Total revenue	34.2	34.5	33.8	33.8	35.5	33.5	33.4	35.0	36.8	36.2	36.8	36.6	36.6	36.9	37.2	37.5	37.7	37.2
21. Gross fixed capital formation	2.2	2.0	3.5	3.4	4.9	5.9	5.2	4.9	4.7	5.0	4.9	4.4	4.5	4.8	3.6	4.0	4.5	4.6
22. Other capital expenditure	0.7	2.3	1.0	0.9	1.5	0.6	0.0	0.5	2.2	1.9	0.3	0.4	0.2	0.2	0.3	0.5	0.3	0.2
23. Total expenditure	35.6	37.3	34.7	34.2	36.0	34.0	37.6	44.2	45.5	40.5	38.0	37.7	38.1	38.2	37.1	38.0	38.8	38.4
24. Tax burden	30.5	29.3	27.7	27.9	28.7	28.2	27.8	27.3	28.5	28.4	29.1	29.3	29.7	30.0	31.2	31.2	30.9	30.4
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-0.9	-0.4	-0.5	-0.5	-4.2	-9.1	-8.7	-4.3	-1.2	-1.2	-1.5	-1.4	0.1	-0.5	-1.1	-1.2

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.9	0.9	13.8	29.8	28.6	26.0	-2.7	-19.9	4.1	12.6	11.3	7.1	6.5	5.3	7.2	5.7	8.5	6.5
2. Current taxes on income and wealth	17.0	5.8	21.5	21.8	32.7	38.7	17.7	-40.1	0.4	11.7	13.2	4.9	4.2	4.2	9.8	9.6	-8.8	-0.9
3. Social contributions	8.2	3.0	13.7	18.2	28.1	28.9	11.7	-11.4	-12.0	12.9	8.5	2.3	3.1	2.8	2.0	9.1	12.9	5.9
4. Of which actual social contributions	8.3	3.5	13.9	17.7	27.7	28.8	9.3	-10.1	-10.8	13.5	7.9	1.6	2.5	2.4	1.8	9.0	13.1	5.9
5. Other current revenue, including sales	60.1	-5.9	55.1	6.2	50.6	0.8	5.5	9.2	4.9	5.6	0.4	-1.3	-1.6	-1.5	2.4	17.1	6.8	3.6
6. Total current revenue	16.3	1.6	20.9	21.1	32.7	25.4	7.1	-19.5	-1.1	11.1	9.0	4.0	3.9	3.4	5.8	9.0	5.3	4.4
7. Government consumption expenditure	7.4	0.7	9.1	10.8	21.3	35.4	21.2	-25.9	-8.0	12.2	2.7	5.9	2.8	5.4	3.3	8.2	8.5	4.8
8. Collective consumption	7.5	-2.7	21.5	16.6	22.7	27.6	18.1	-31.2	-6.5	15.2	2.7	4.5	2.3	3.6	0.0	8.8	5.3	7.0
9. Social transfers in kind	7.4	4.4	-4.1	3.0	19.1	47.7	25.6	-19.1	-9.6	8.9	2.8	7.4	3.4	7.4	7.0	7.6	11.8	2.7
10. Compensation of employees	16.8	6.9	14.0	16.6	23.4	40.2	23.7	-18.7	-17.8	4.6	3.4	6.7	6.0	6.4	5.4	8.4	8.1	3.4
11. Intermediate consumption	3.5	0.2	16.8	-1.1	18.2	17.9	22.9	-23.7	2.6	13.7	-0.3	6.6	1.5	3.7	-3.4	13.8	11.9	7.6
12. Social transfers other than in kind	21.5	-7.7	16.6	14.5	19.3	16.0	24.0	23.8	-2.7	-4.3	-0.9	5.0	2.3	5.9	4.3	4.6	10.5	7.0
13. Social transfers in kind via market producers	-	-	-11.5	22.8	12.9	65.0	22.3	-4.2	1.4	15.3	6.9	4.3	0.6	21.5	16.5	1.0	6.5	6.0
14. Interest	91.3	61.4	10.2	-9.5	4.7	8.9	68.6	113.0	9.7	15.4	0.3	-6.8	0.1	-4.0	-21.3	-1.5	-8.2	-2.0
15. Subsidies	-19.5	-20.6	-15.4	9.2	50.2	86.0	70.3	-7.3	-20.1	-14.2	45.9	11.1	18.8	-24.3	-2.8	17.2	-26.4	2.8
16. Other current expenditure 1)	-1.0	-0.1	0.3	2.7	0.8	-1.4	1.0	-0.5	0.7	-2.0	0.8	-0.4	0.5	-0.5	0.1	0.2	-0.1	-0.1
17. Total current expenditure	12.2	-0.5	15.3	22.0	24.9	22.5	27.6	-7.8	-5.2	-1.6	5.4	4.2	5.6	2.4	2.7	8.4	7.3	5.3
18. Gross saving 1)	1.2	0.7	1.5	-0.3	2.0	0.4	-5.3	-4.9	1.5	4.4	1.1	-0.1	-0.5	0.3	1.1	0.2	-0.7	-0.3
19. Capital transfers received	418.6	3.5	475.8	181.7	19.3	-8.3	35.3	-1.3	35.0	12.1	21.6	-5.1	2.0	9.0	-47.0	-2.2	64.2	14.7
20. Total revenue	18.0	1.6	22.3	23.3	32.2	24.4	7.7	-19.0	0.1	11.2	9.6	3.6	3.8	3.7	3.4	8.7	6.5	4.8
21. Gross fixed capital formation	39.8	13.0	46.4	20.3	80.0	58.3	-5.9	-27.0	-7.5	19.6	4.9	-5.1	4.9	9.2	-23.2	21.4	19.3	7.0
22. Other capital expenditure 1)	0.2	-0.4	0.6	-0.1	0.6	-0.9	-0.6	0.5	1.7	-0.3	-1.6	0.2	-0.3	0.0	0.1	0.2	-0.1	-0.1
23. Total expenditure	14.7	-0.4	20.1	21.3	32.6	24.6	19.4	-9.3	-1.9	0.7	1.1	3.5	4.7	3.3	-0.4	10.3	8.1	5.1
24. Tax burden	11.3	2.9	16.4	24.3	29.4	29.7	6.1	-24.1	-0.5	12.7	10.7	4.8	4.9	4.2	6.6	7.6	5.0	4.6
25. Net lending (+) or net borrowing (-)	1.0	1.0	0.5	0.6	-0.1	0.0	-3.7	-4.9	0.4	4.4	3.1	0.0	-0.3	0.1	1.4	-0.6	-0.6	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	1.4	1.9	0.9	0.4	0.5	0.5	4.2	9.1	8.7	4.3	1.2	1.2	1.5	1.4	-0.1	0.5	1.1	1.2
2. Interest payments (% of GDP)	0.8	0.9	0.7	0.5	0.4	0.4	0.6	1.5	1.7	1.8	1.7	1.5	1.4	1.3	1.0	0.9	0.8	0.7
3. Implicit interest rate 2)	:	8.2	5.9	4.5	4.7	4.9	7.4	6.5	4.6	4.3	4.2	3.7	3.8	3.4	2.9	2.5	2.1	2.2
4. Nominal GDP growth rate	14.0	8.9	15.7	23.1	25.8	32.1	7.8	-22.7	-4.7	13.2	7.8	4.1	3.6	3.0	2.5	7.7	6.0	6.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.4	1.9	0.9	0.4	0.5	0.5	4.2	9.1	8.7	4.3	1.2	1.2	1.5	1.4	-0.1	0.5	1.1	1.2
6. Contribution of nominal GDP growth	:	-1.0	-1.9	-2.6	-2.3	-2.3	-0.6	5.3	1.8	-5.5	-3.1	-1.6	-1.4	-1.2	-0.9	-2.9	-2.3	-2.1
7. Stock-flow adjustment 3)	:	0.8	1.2	-0.4	0.0	0.3	6.5	3.2	0.6	-3.0	0.4	-1.7	1.8	-4.3	4.6	2.1	-2.0	1.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.6	1.0	0.2	-0.1	0.1	0.2	3.7	7.6	6.9	2.5	-0.5	-0.3	0.1	0.0	-1.1	-0.4	0.3	0.4
9. Snow-ball effect	:	-0.1	-1.2	-2.1	-1.9	-2.0	0.0	6.9	3.5	-3.7	-1.4	-0.1	0.1	0.2	0.1	-2.0	-1.5	-1.4
10. Stock-flow adjustment 3)	:	0.8	1.2	-0.4	0.0	0.3	6.5	3.2	0.6	-3.0	0.4	-1.7	1.8	-4.3	4.6	2.1	-2.0	1.3
(% of GDP)																		
11. Change in gross debt 5)	:	1.7	0.3	-2.6	-1.9	-1.5	10.1	17.6	11.0	-4.2	-1.5	-2.2	1.9	-4.1	3.7	-0.3	-3.2	0.3
12. Level of gross debt (end of year)	13.9	13.8	14.0	11.4	9.6	8.0	18.2	35.8	46.8	42.7	41.2	39.0	40.9	36.8	40.5	40.1	37.0	37.3

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

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

3) Line 7 = line 10.

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

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

Table 11A

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

Lithuania

(Mrd EURO-LTL)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.93	1.67	2.04	2.35	2.72	3.38	3.79	3.11	3.32	3.63	3.72	3.84	4.08	4.34	4.53	4.91	5.20	5.48
2. Current taxes on income and wealth	0.65	1.12	1.58	1.88	2.30	2.63	3.02	1.60	1.29	1.36	1.61	1.74	1.84	2.03	2.19	2.26	2.34	2.47
3. Social contributions	0.56	1.36	1.72	1.93	2.27	2.74	3.23	3.52	3.40	3.58	3.73	3.89	4.17	4.46	4.84	5.30	5.66	5.98
4. Of which actual social contributions	0.56	1.36	1.66	1.87	2.20	2.65	3.11	3.40	3.30	3.48	3.61	3.79	4.06	4.34	4.72	5.17	5.52	5.84
5. Other current revenue, including sales	0.42	0.71	0.55	0.77	0.67	0.84	1.07	1.01	1.20	1.23	1.30	1.30	1.36	1.44	1.45	1.41	1.49	1.56
6. Total current revenue	2.56	4.87	5.88	6.93	7.96	9.59	11.10	9.24	9.21	9.80	10.35	10.77	11.45	12.27	13.02	13.89	14.68	15.49
7. Government consumption expenditure	1.86	3.00	3.50	3.89	4.61	5.07	6.10	5.72	5.56	5.74	5.83	5.84	6.07	6.43	6.64	6.96	7.30	7.67
8. Collective consumption	1.07	1.53	1.65	1.76	2.16	2.34	2.72	2.33	2.37	2.40	2.53	2.53	2.68	2.79	2.86	3.00	3.14	3.29
9. Social transfers in kind	0.79	1.46	1.84	2.12	2.44	2.73	3.38	3.39	3.19	3.33	3.30	3.31	3.39	3.64	3.78	3.96	4.16	4.38
10. Compensation of employees	0.75	1.61	1.97	2.15	2.50	2.83	3.48	3.41	3.06	3.20	3.24	3.34	3.46	3.61	3.80	4.01	4.21	4.39
11. Intermediate consumption	0.70	0.97	1.02	1.17	1.40	1.48	1.82	1.52	1.76	1.58	1.64	1.62	1.71	1.87	1.85	1.93	2.02	2.17
12. Social transfers other than in kind	0.63	1.53	1.78	1.96	2.21	2.81	3.76	4.35	4.01	3.90	3.99	3.95	3.97	4.05	4.26	4.62	5.08	5.38
13. Social transfers in kind via market producers	0.13	0.19	0.26	0.38	0.40	0.46	0.56	0.54	0.54	0.62	0.58	0.55	0.58	0.62	0.64	0.68	0.70	0.72
14. Interest	0.03	0.23	0.16	0.16	0.17	0.19	0.21	0.33	0.51	0.58	0.66	0.61	0.59	0.57	0.52	0.47	0.37	0.38
15. Subsidies	0.08	0.10	0.13	0.14	0.16	0.26	0.22	0.17	0.14	0.12	0.10	0.12	0.12	0.15	0.16	0.14	0.15	0.16
16. Other current expenditure	0.01	0.02	0.14	0.38	0.31	0.39	0.48	0.45	0.35	0.50	0.47	0.56	0.52	0.56	0.65	0.59	0.62	0.65
17. Total current expenditure	2.33	4.66	5.46	6.34	7.15	8.41	10.54	10.78	10.36	10.51	10.69	10.76	10.94	11.42	11.88	12.44	13.17	13.91
18. Gross saving	0.24	0.21	0.42	0.58	0.81	1.17	0.57	-1.54	-1.15	-0.71	-0.34	0.02	0.50	0.86	1.14	1.45	1.51	1.58
19. Capital transfers received	0.00	-0.03	0.07	0.16	0.23	0.41	0.34	0.39	0.71	0.69	0.64	0.72	0.99	0.69	0.31	0.26	0.30	0.30
20. Total revenue	2.56	4.84	5.95	7.09	8.20	10.00	11.45	9.64	9.92	10.49	10.99	11.50	12.44	12.97	13.33	14.15	14.98	15.79
21. Gross fixed capital formation	0.25	0.32	0.66	0.76	1.03	1.57	1.76	1.19	1.39	1.48	1.33	1.31	1.28	1.37	1.15	1.32	1.45	1.56
22. Other capital expenditure	0.11	0.29	0.09	0.06	0.08	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.44	0.26	0.20	0.16	0.16	0.16
23. Total expenditure	2.68	5.27	6.21	7.16	8.26	10.24	12.45	12.09	11.86	13.28	12.04	12.41	12.67	13.06	13.23	13.92	14.78	15.63
24. Tax burden	2.15	4.12	5.29	6.13	7.26	8.72	10.00	8.13	7.93	8.51	9.00	9.43	10.05	10.81	11.53	12.44	13.16	13.89
25. Net lending (+) or net borrowing (-)	-0.12	-0.43	-0.25	-0.07	-0.07	-0.24	-1.01	-2.45	-1.93	-2.80	-1.05	-0.91	-0.23	-0.09	0.10	0.22	0.20	0.16



Table 11B

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

Lithuania

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.0	12.5	11.2	11.2	11.3	11.6	11.6	11.6	11.8	11.6	11.2	11.0	11.2	11.6	11.7	11.7	11.7	11.8
2. Current taxes on income and wealth	8.4	8.4	8.7	8.9	9.5	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.7	5.4	5.3	5.3
3. Social contributions	7.2	10.2	9.4	9.2	9.4	9.4	9.9	13.1	12.1	11.5	11.2	11.1	11.4	11.9	12.5	12.7	12.8	12.8
4. Of which actual social contributions	7.2	10.2	9.1	8.9	9.1	9.1	9.5	12.6	11.8	11.1	10.8	10.9	11.1	11.6	12.2	12.4	12.5	12.5
5. Other current revenue, including sales	5.4	5.3	3.0	3.6	2.8	2.9	3.3	3.7	4.3	3.9	3.9	3.7	3.7	3.9	3.7	3.4	3.4	3.3
6. Total current revenue	33.0	36.4	32.2	33.0	33.1	33.0	34.0	34.3	32.9	31.3	31.1	30.8	31.3	32.8	33.7	33.2	33.1	33.3
7. Government consumption expenditure	24.0	22.4	19.2	18.5	19.1	17.4	18.7	21.2	19.8	18.3	17.5	16.7	16.6	17.2	17.2	16.6	16.5	16.5
8. Collective consumption	13.8	11.5	9.1	8.4	9.0	8.0	8.3	8.7	8.5	7.7	7.6	7.2	7.3	7.5	7.4	7.2	7.1	7.1
9. Social transfers in kind	10.2	10.9	10.1	10.1	10.1	9.4	10.3	12.6	11.4	10.7	9.9	9.5	9.3	9.7	9.8	9.5	9.4	9.4
10. Compensation of employees	9.6	12.0	10.8	10.3	10.4	9.8	10.6	12.7	10.9	10.2	9.7	9.5	9.5	9.6	9.8	9.6	9.5	9.4
11. Intermediate consumption	9.1	7.3	5.6	5.6	5.8	5.1	5.6	5.7	6.3	5.1	4.9	4.6	4.7	5.0	4.8	4.6	4.6	4.7
12. Social transfers other than in kind	8.2	11.5	9.7	9.3	9.2	9.7	11.5	16.2	14.3	12.5	12.0	11.3	10.9	10.8	11.0	11.0	11.5	11.6
13. Social transfers in kind via market producers	1.6	1.4	1.5	1.8	1.7	1.6	1.7	2.0	1.9	2.0	1.8	1.6	1.6	1.7	1.7	1.6	1.6	1.5
14. Interest	0.3	1.7	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.1	0.8	0.8
15. Subsidies	1.0	0.8	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3
16. Other current expenditure	0.1	0.1	0.8	1.8	1.3	1.3	1.5	1.7	1.2	1.6	1.4	1.6	1.4	1.5	1.7	1.4	1.4	1.4
17. Total current expenditure	30.0	34.8	29.9	30.2	29.7	29.0	32.2	40.0	37.0	33.6	32.1	30.8	29.9	30.5	30.7	29.7	29.7	29.9
18. Gross saving	3.0	1.6	2.3	2.8	3.4	4.0	1.7	-5.7	-4.1	-2.3	-1.0	0.0	1.4	2.3	2.9	3.5	3.4	3.4
19. Capital transfers received	0.0	-0.2	0.4	0.8	1.0	1.4	1.0	1.5	2.5	2.2	1.9	2.1	2.7	1.8	0.8	0.6	0.7	0.6
20. Total revenue	33.0	36.2	32.6	33.7	34.0	34.4	35.0	35.8	35.4	33.5	33.0	32.9	34.0	34.6	34.5	33.8	33.8	33.9
21. Gross fixed capital formation	3.2	2.4	3.6	3.6	4.3	5.4	5.4	4.4	5.0	4.7	4.0	3.7	3.5	3.7	3.0	3.2	3.3	3.3
22. Other capital expenditure	1.4	2.1	0.5	0.3	0.3	0.9	0.5	0.5	0.4	4.2	0.1	1.0	1.2	0.7	0.5	0.4	0.4	0.3
23. Total expenditure	34.6	39.4	34.0	34.1	34.3	35.3	38.1	44.9	42.3	42.5	36.1	35.5	34.6	34.9	34.2	33.3	33.3	33.6
24. Tax burden	27.6	30.8	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.0	27.5	28.9	29.8	29.7	29.7	29.8
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-1.4	-0.3	-0.3	-0.8	-3.1	-9.1	-6.9	-8.9	-3.1	-2.6	-0.6	-0.2	0.3	0.5	0.5	0.3

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	20.3	-4.1	5.1	15.5	15.7	24.0	12.2	-17.8	6.6	9.3	2.6	3.1	6.2	6.5	4.4	8.4	5.8	5.4
2. Current taxes on income and wealth	19.1	-3.5	20.2	19.0	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.0	5.8	10.6	8.0	3.1	3.4	5.5
3. Social contributions	33.5	6.0	11.8	12.2	17.8	20.6	17.9	9.1	-3.5	5.4	4.0	4.5	7.2	6.8	8.7	9.4	6.7	5.7
4. Of which actual social contributions	33.5	6.1	8.6	12.1	17.8	20.4	17.7	9.3	-3.2	5.5	3.9	5.0	7.1	6.8	8.7	9.7	6.7	5.7
5. Other current revenue, including sales	40.5	12.9	0.8	40.1	-12.4	25.2	27.2	-5.6	19.0	2.3	5.6	0.4	4.2	6.2	0.2	-2.2	5.2	4.8
6. Total current revenue	26.2	1.0	10.3	17.8	15.0	20.4	15.8	-16.8	-0.3	6.4	5.7	4.0	6.3	7.2	6.0	6.7	5.7	5.5
7. Government consumption expenditure	25.6	-0.4	7.3	11.2	18.5	10.0	20.4	-6.2	-2.7	3.1	1.6	0.1	4.0	5.9	3.2	4.8	4.9	5.1
8. Collective consumption	22.8	20.1	7.0	6.7	22.7	7.9	16.7	-14.5	1.7	1.4	5.4	-0.3	6.1	4.1	2.5	4.9	4.5	5.0
9. Social transfers in kind	29.3	-15.6	7.5	15.2	15.0	11.9	23.6	0.4	-5.8	4.4	-1.1	0.4	2.5	7.3	3.8	4.8	5.1	5.2
10. Compensation of employees	35.7	-5.2	10.2	9.4	16.3	13.2	22.6	-1.9	-10.3	4.5	1.4	3.0	3.7	4.1	5.5	5.5	4.8	4.4
11. Intermediate consumption	18.8	9.8	3.1	14.6	20.0	6.0	22.6	-16.3	15.4	-9.9	3.6	-1.3	5.5	9.2	-1.1	4.4	5.0	7.2
12. Social transfers other than in kind	31.4	-1.1	9.1	10.1	12.8	27.0	33.9	15.9	-7.9	-2.6	2.2	-0.9	0.3	2.2	5.1	8.3	10.0	6.0
13. Social transfers in kind via market producers	42.7	-16.6	8.9	43.7	5.7	13.6	23.4	-4.9	0.0	15.5	-5.7	-5.4	4.4	7.0	3.9	5.3	3.5	3.0
14. Interest	200.6	23.9	-20.5	-1.8	4.5	14.5	11.3	55.6	53.0	12.9	14.4	-6.6	-4.6	-3.1	-9.1	-8.9	-22.2	4.2
15. Subsidies	44.1	-21.0	-3.0	12.9	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	2.7	24.3	9.8	-11.0	5.1	5.1
16. Other current expenditure 1)	0.0	-0.4	0.6	1.0	-0.5	0.1	0.2	0.2	-0.4	0.4	-0.2	0.2	-0.2	0.1	0.2	-0.3	0.0	0.0
17. Total current expenditure	31.9	-1.9	8.9	16.1	12.8	17.7	25.2	2.3	-3.9	1.4	1.8	0.6	1.7	4.3	4.0	4.7	5.8	5.6
18. Gross saving 1)	-1.4	1.0	0.4	0.5	0.6	0.7	-2.3	-7.4	1.6	1.8	1.2	1.1	1.3	0.9	0.7	0.5	0.0	0.0
19. Capital transfers received	-	-334.2	35.2	121.2	45.1	78.3	-17.1	15.1	79.4	-2.9	-7.5	13.6	37.5	-30.4	-54.6	-18.6	16.1	2.0
20. Total revenue	26.2	0.2	10.5	19.0	15.7	22.0	14.4	-15.8	2.9	5.7	4.8	4.6	8.2	4.2	2.8	6.1	5.9	5.4
21. Gross fixed capital formation	-7.9	-0.7	28.2	15.2	35.9	52.8	11.9	-32.4	17.0	6.3	-10.3	-1.3	-2.0	7.1	-16.1	14.7	9.5	7.6
22. Other capital expenditure 1)	1.2	1.2	0.1	-0.2	0.1	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	0.2	-0.5	-0.2	-0.1	0.0	0.0
23. Total expenditure	32.3	1.4	10.9	15.3	15.4	23.9	21.6	-2.9	-1.9	12.0	-9.4	3.1	2.1	3.1	1.3	5.3	6.1	5.8
24. Tax burden	23.4	-1.7	10.8	16.0	18.3	20.2	14.6	-18.7	-2.4	7.3	5.7	4.8	6.6	7.5	6.7	7.9	5.7	5.6
25. Net lending (+) or net borrowing (-)	-1.7	-0.4	-0.1	1.0	0.1	-0.5	-2.3	-6.0	2.2	-2.0	5.8	0.5	2.0	0.4	0.5	0.3	-0.1	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	1.5	3.5	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.6	0.2	-0.3	-0.5	-0.5	-0.3
2. Interest payments (% of GDP)	0.3	1.5	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.1	0.8	0.8
3. Implicit interest rate 2)	:	6.8	4.8	4.7	4.5	4.6	4.6	7.0	6.8	5.7	5.7	4.6	4.3	3.8	3.2	3.0	2.2	2.4
4. Nominal GDP growth rate	51.3	6.2	9.4	15.2	14.6	20.6	12.6	-17.6	4.1	11.6	6.6	4.8	4.6	2.3	3.3	8.2	5.9	5.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.5	3.5	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.6	0.2	-0.3	-0.5	-0.5	-0.3
6. Contribution of nominal GDP growth	:	-1.4	-1.8	-2.5	-2.3	-2.9	-1.8	3.1	-1.1	-3.8	-2.3	-1.8	-1.7	-0.9	-1.4	-3.1	-2.2	-1.7
7. Stock-flow adjustment 3)	:	-2.8	-1.3	1.1	1.6	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.7	-0.8	3.2	-1.1	4.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.2	2.0	0.5	-0.4	-0.4	0.2	2.4	7.9	5.1	7.1	1.2	0.9	-1.0	-1.3	-1.6	-1.7	-1.3	-1.2
9. Snow-ball effect	:	0.1	-0.9	-1.7	-1.6	-2.3	-1.1	4.4	0.7	-1.9	-0.3	-0.1	-0.1	0.6	0.0	-1.9	-1.4	-0.9
10. Stock-flow adjustment 3)	:	-2.8	-1.3	1.1	1.6	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.7	-0.8	3.2	-1.1	4.4
(% of GDP)																		
11. Change in gross debt 5)	:	-0.6	-1.7	-1.0	-0.4	-1.4	-1.3	13.4	8.3	1.0	2.6	-1.0	1.8	2.0	-2.5	-0.4	-3.8	2.3
12. Level of gross debt (end of year)	11.5	22.9	18.7	17.6	17.2	15.9	14.6	28.0	36.2	37.2	39.8	38.8	40.5	42.6	40.1	39.7	36.0	38.2

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 12A

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

Luxembourg

(Mrd EURO-LUF)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1.77	3.06	3.67	4.04	4.27	4.81	4.70	4.60	4.91	5.30	5.66	5.99	6.53	6.19	6.31	6.57	6.89	7.17
2. Current taxes on income and wealth	2.31	3.28	3.56	4.11	4.41	4.88	5.26	5.26	5.73	6.00	6.28	6.60	6.80	7.46	8.01	8.54	8.75	9.25
3. Social contributions	1.79	2.53	3.33	3.58	3.80	4.15	4.45	4.74	4.89	5.23	5.56	5.79	5.97	6.26	6.46	6.92	7.30	7.65
4. Of which actual social contributions	1.50	2.24	2.97	3.19	3.38	3.72	4.00	4.26	4.38	4.70	4.98	5.21	5.37	5.64	5.80	6.17	6.51	6.82
5. Other current revenue, including sales	0.93	1.17	1.25	1.30	1.52	1.68	1.89	1.75	1.85	1.90	2.00	2.11	2.17	2.34	2.29	2.40	2.53	2.66
6. Total current revenue	6.80	10.04	11.82	13.04	14.00	15.53	16.31	16.36	17.38	18.44	19.50	20.50	21.46	22.24	23.07	24.43	25.47	26.73
7. Government consumption expenditure	2.51	3.44	4.75	5.15	5.35	5.65	5.97	6.45	6.84	7.18	7.64	8.06	8.35	8.67	8.86	9.41	9.95	10.45
8. Collective consumption	0.95	1.27	1.70	1.85	1.89	1.96	2.12	2.23	2.37	2.51	3.04	3.17	3.30	3.56	3.68	3.85	4.03	4.23
9. Social transfers in kind	1.56	2.16	3.06	3.30	3.47	3.69	3.85	4.22	4.47	4.67	4.60	4.90	5.05	5.11	5.18	5.56	5.92	6.23
10. Compensation of employees	1.53	1.93	2.55	2.71	2.85	3.00	3.16	3.39	3.60	3.79	4.00	4.18	4.34	4.55	4.63	5.02	5.28	5.51
11. Intermediate consumption	0.56	0.79	1.05	1.13	1.14	1.18	1.31	1.47	1.55	1.57	1.72	1.74	1.76	1.90	1.98	2.00	2.15	2.27
12. Social transfers other than in kind	2.31	3.02	4.25	4.56	4.80	5.00	5.54	6.15	6.39	6.60	7.05	7.40	7.69	7.91	8.12	8.57	9.01	9.51
13. Social transfers in kind via market producers	0.58	0.89	1.37	1.50	1.56	1.65	1.72	1.86	1.96	2.00	2.13	2.32	2.43	2.40	2.38	2.55	2.68	2.81
14. Interest	0.09	0.09	0.06	0.07	0.08	0.12	0.14	0.15	0.17	0.20	0.23	0.25	0.22	0.19	0.17	0.19	0.20	0.21
15. Subsidies	0.19	0.27	0.34	0.38	0.40	0.46	0.47	0.48	0.50	0.53	0.61	0.67	0.71	0.72	0.68	0.73	0.78	0.83
16. Other current expenditure	0.37	0.64	0.86	0.81	0.87	0.86	0.95	1.00	1.12	1.31	1.42	1.47	1.49	1.61	1.69	1.92	2.08	2.26
17. Total current expenditure	5.63	7.63	10.48	11.16	11.70	12.26	13.30	14.52	15.27	16.00	17.15	18.03	18.63	19.27	19.66	20.98	22.18	23.40
18. Gross saving	1.17	2.41	1.34	1.88	2.30	3.26	3.01	1.84	2.11	2.44	2.34	2.47	2.83	2.97	3.42	3.45	3.29	3.33
19. Capital transfers received	0.04	0.05	0.07	0.07	0.06	0.07	0.09	0.09	0.08	0.07	0.09	0.10	0.10	0.11	0.11	0.14	0.15	0.15
20. Total revenue	6.84	10.09	11.88	13.11	14.06	15.60	16.40	16.44	17.46	18.51	19.59	20.60	21.57	22.35	23.19	24.57	25.62	26.88
21. Gross fixed capital formation	0.59	0.89	1.33	1.50	1.13	1.32	1.40	1.63	1.89	1.78	1.75	1.63	1.82	2.01	2.09	2.23	2.36	2.48
22. Other capital expenditure	0.20	0.21	0.44	0.43	0.58	0.47	0.43	0.54	0.56	0.51	0.53	0.49	0.45	0.36	0.58	0.52	0.55	0.58
23. Total expenditure	6.42	8.73	12.24	13.09	13.41	14.06	15.14	16.69	17.73	18.29	19.44	20.14	20.90	21.64	22.33	23.73	25.09	26.47
24. Tax burden	5.62	8.63	10.26	11.40	12.14	13.50	14.06	14.20	15.10	16.07	17.01	17.90	18.81	19.39	20.32	21.48	22.37	23.46
25. Net lending (+) or net borrowing (-)	0.42	1.36	-0.36	0.02	0.65	1.54	1.27	-0.25	-0.26	0.22	0.15	0.45	0.66	0.71	0.86	0.84	0.53	0.41

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.2	13.2	13.2	13.4	12.6	12.9	12.3	12.4	12.2	12.3	12.8	12.9	13.1	11.9	11.9	11.9	11.8	11.7
2. Current taxes on income and wealth	14.7	14.2	12.7	13.7	13.0	13.1	13.8	14.2	14.3	13.9	14.2	14.2	13.6	14.3	15.1	15.4	15.0	15.1
3. Social contributions	11.3	11.0	11.9	11.9	11.2	11.2	11.7	12.8	12.2	12.1	12.6	12.4	11.9	12.0	12.2	12.5	12.5	12.5
4. Of which actual social contributions	9.5	9.7	10.6	10.6	10.0	10.0	10.5	11.5	10.9	10.9	11.3	11.2	10.7	10.8	10.9	11.1	11.2	11.1
5. Other current revenue, including sales	5.9	5.1	4.5	4.3	4.5	4.5	5.0	4.7	4.6	4.4	4.5	4.5	4.3	4.5	4.3	4.3	4.3	4.4
6. Total current revenue	43.1	43.5	42.3	43.4	41.4	41.8	42.8	44.2	43.3	42.7	44.2	44.1	42.9	42.7	43.5	44.1	43.7	43.7
7. Government consumption expenditure	15.9	14.9	17.0	17.1	15.8	15.2	15.7	17.5	17.0	16.6	17.3	17.3	16.7	16.6	16.7	17.0	17.1	17.1
8. Collective consumption	6.0	5.5	6.1	6.2	5.6	5.3	5.6	6.0	5.9	5.8	6.9	6.8	6.6	6.8	6.9	6.9	6.9	6.9
9. Social transfers in kind	9.9	9.4	10.9	11.0	10.3	9.9	10.1	11.4	11.1	10.8	10.4	10.5	10.1	9.8	9.8	10.0	10.2	10.2
10. Compensation of employees	9.7	8.4	9.1	9.0	8.4	8.1	8.3	9.2	8.9	8.8	9.1	9.0	8.7	8.7	8.7	9.1	9.1	9.0
11. Intermediate consumption	3.5	3.4	3.7	3.8	3.4	3.2	3.4	4.0	3.8	3.6	3.9	3.7	3.5	3.7	3.7	3.6	3.7	3.7
12. Social transfers other than in kind	14.6	13.1	15.2	15.2	14.2	13.4	14.5	16.6	15.9	15.3	16.0	15.9	15.4	15.2	15.3	15.5	15.5	15.5
13. Social transfers in kind via market producers	3.7	3.8	4.9	5.0	4.6	4.4	4.5	5.0	4.9	4.6	4.8	5.0	4.9	4.6	4.5	4.6	4.6	4.6
14. Interest	0.6	0.4	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3
15. Subsidies	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.3	1.3	1.2	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.4
16. Other current expenditure	2.4	2.8	3.1	2.7	2.6	2.3	2.5	2.7	2.8	3.0	3.2	3.2	3.0	3.1	3.2	3.5	3.6	3.7
17. Total current expenditure	35.7	33.0	37.5	37.2	34.6	33.0	34.9	39.3	38.0	37.1	38.9	38.8	37.3	37.0	37.1	37.9	38.1	38.3
18. Gross saving	7.4	10.5	4.8	6.3	6.8	8.8	7.9	5.0	5.3	5.6	5.3	5.3	5.7	5.7	6.4	6.2	5.7	5.4
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	0.3	0.3	0.2
20. Total revenue	43.3	43.7	42.5	43.7	41.6	42.0	43.0	44.5	43.5	42.9	44.4	44.3	43.1	42.9	43.7	44.4	44.0	43.9
21. Gross fixed capital formation	3.7	3.8	4.7	5.0	3.3	3.6	3.7	4.4	4.7	4.1	4.0	3.5	3.6	3.9	3.9	4.0	4.0	4.1
22. Other capital expenditure	1.2	0.9	1.6	1.4	1.7	1.3	1.1	1.5	1.4	1.2	1.2	1.0	0.9	0.7	1.1	0.9	0.9	1.0
23. Total expenditure	40.7	37.8	43.8	43.6	39.7	37.8	39.7	45.1	44.1	42.4	44.1	43.3	41.8	41.5	42.1	42.9	43.1	43.3
24. Tax burden	35.6	37.4	36.7	38.0	35.9	36.3	36.9	38.4	37.6	37.2	38.6	38.5	37.6	37.2	38.3	38.8	38.4	38.4
25. Net lending (+) or net borrowing (-)	2.7	5.9	-1.3	0.1	1.9	4.2	3.3	-0.7	-0.7	0.5	0.3	1.0	1.3	1.4	1.6	1.5	0.9	0.7

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	4.5	16.2	13.2	9.9	5.8	12.6	-2.2	-2.2	6.9	7.8	6.8	5.8	9.0	-5.2	1.9	4.1	5.0	4.0
2. Current taxes on income and wealth	7.8	11.7	-5.5	15.5	7.3	10.7	7.8	0.0	8.9	4.8	4.5	5.2	3.0	9.7	7.5	6.6	2.5	5.6
3. Social contributions	3.3	9.5	5.7	7.5	5.9	9.3	7.2	6.5	3.1	7.1	6.1	4.2	3.1	4.9	3.2	7.0	5.5	4.8
4. Of which actual social contributions	5.6	10.3	5.9	7.4	6.1	10.0	7.5	6.4	2.9	7.3	6.0	4.6	3.0	4.9	2.9	6.4	5.5	4.8
5. Other current revenue, including sales	-1.7	14.9	4.6	4.4	16.7	10.6	12.4	-7.3	5.5	2.8	5.4	5.5	2.5	7.8	-2.0	4.9	5.2	5.4
6. Total current revenue	4.5	12.8	4.0	10.3	7.4	10.9	5.1	0.3	6.3	6.1	5.7	5.1	4.7	3.6	3.7	5.9	4.3	4.9
7. Government consumption expenditure	6.9	7.1	8.2	8.3	4.0	5.6	5.6	8.1	6.0	4.9	6.5	5.5	3.6	3.8	2.2	6.2	5.8	5.0
8. Collective consumption	4.3	10.8	6.5	9.2	1.9	4.1	8.0	5.3	6.2	5.9	21.2	4.1	4.3	7.7	3.4	4.6	4.8	4.8
9. Social transfers in kind	8.5	5.1	9.1	7.8	5.2	6.5	4.3	9.7	5.9	4.4	-1.4	6.4	3.2	1.2	1.3	7.4	6.5	5.1
10. Compensation of employees	3.8	6.5	6.5	6.5	5.1	5.2	5.1	7.4	6.1	5.4	5.5	4.5	3.9	4.8	1.9	8.3	5.2	4.4
11. Intermediate consumption	4.9	18.2	4.8	7.8	0.9	3.6	11.3	12.3	4.8	1.5	9.7	0.9	1.1	8.4	4.3	0.8	7.6	5.5
12. Social transfers other than in kind	3.4	7.2	4.6	7.2	5.3	4.0	10.9	11.1	3.8	3.4	6.8	5.0	3.9	2.9	2.6	5.6	5.1	5.5
13. Social transfers in kind via market producers	14.4	0.9	13.8	9.8	3.7	5.8	4.8	8.2	4.9	2.5	6.4	8.8	4.8	-1.5	-0.8	7.4	5.0	5.0
14. Interest	2.0	-3.7	-15.4	11.0	25.9	40.4	23.3	2.7	11.6	21.3	14.3	9.7	-14.8	-13.0	-6.9	9.9	4.0	4.0
15. Subsidies	18.9	27.2	5.5	11.7	5.4	15.3	2.6	1.9	4.7	4.6	15.1	10.8	6.4	1.3	-6.6	7.7	6.5	6.8
16. Other current expenditure 1)	-0.2	-0.4	0.5	-0.4	-0.1	-0.2	0.2	0.2	0.1	0.2	0.2	0.0	-0.2	0.1	0.1	0.3	0.1	0.1
17. Total current expenditure	5.0	6.8	7.8	6.5	4.8	4.8	8.5	9.1	5.2	4.8	7.2	5.1	3.3	3.4	2.0	6.8	5.7	5.5
18. Gross saving 1)	-0.3	2.0	-1.5	1.5	0.6	2.0	-0.9	-2.9	0.3	0.4	-0.3	0.0	0.4	0.0	0.7	-0.2	-0.6	-0.2
19. Capital transfers received	-17.6	0.0	-16.3	9.4	-15.1	17.4	22.5	-5.7	-2.5	-14.3	33.4	8.1	0.0	4.2	5.5	25.6	3.1	3.4
20. Total revenue	4.3	12.7	3.9	10.3	7.3	10.9	5.1	0.3	6.2	6.0	5.9	5.1	4.7	3.6	3.7	6.0	4.3	4.9
21. Gross fixed capital formation	32.7	-0.8	-0.2	12.8	-24.6	17.2	5.9	16.6	15.9	-6.0	-1.5	-7.2	11.8	10.3	4.3	6.3	6.0	5.3
22. Other capital expenditure 1)	-0.2	0.0	0.3	-0.1	0.3	-0.5	-0.1	0.3	-0.1	-0.2	0.0	-0.2	-0.1	-0.2	0.4	-0.2	0.0	0.0
23. Total expenditure	7.0	6.2	7.5	6.9	2.5	4.8	7.7	10.3	6.2	3.1	6.3	3.6	3.8	3.5	3.2	6.3	5.7	5.5
24. Tax burden	6.1	12.7	3.9	11.1	6.4	11.2	4.1	1.0	6.4	6.4	5.9	5.2	5.1	3.1	4.8	5.7	4.1	4.9
25. Net lending (+) or net borrowing (-)	-1.1	2.4	-1.5	1.4	1.9	2.2	-0.8	-4.0	0.0	1.2	-0.2	0.6	0.4	0.0	0.3	-0.1	-0.6	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	-2.7	-5.9	1.3	-0.1	-1.9	-4.2	-3.3	0.7	0.7	-0.5	-0.3	-1.0	-1.3	-1.4	-1.6	-1.5	-0.9	-0.7	
2. Interest payments (% of GDP)	0.6	0.4	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	
3. Implicit interest rate 2)	:	5.1	3.3	3.2	3.8	4.5	5.1	2.6	2.9	2.5	2.9	2.6	2.0	1.7	1.5	1.7	1.6	1.6	
4. Nominal GDP growth rate	3.8	3.0	6.7	7.5	12.6	10.0	2.6	-3.0	8.7	7.4	2.2	5.4	7.5	4.2	1.7	4.5	5.2	5.0	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	-2.7	-5.9	1.3	-0.1	-1.9	-4.2	-3.3	0.7	0.7	-0.5	-0.3	-1.0	-1.3	-1.4	-1.6	-1.5	-0.9	-0.7	
6. Contribution of nominal GDP growth	:	-0.2	-0.4	-0.5	-0.8	-0.7	-0.2	0.5	-1.3	-1.4	-0.4	-1.1	-1.7	-0.9	-0.4	-0.9	-1.1	-1.1	
7. Stock-flow adjustment 3)	:	6.2	-0.4	0.6	3.2	4.8	10.7	-0.3	4.7	0.8	4.0	3.8	2.0	1.6	0.8	4.6	1.7	1.6	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-3.3	-6.3	1.1	-0.3	-2.2	-4.5	-3.7	0.3	0.2	-1.0	-0.9	-1.5	-1.8	-1.7	-1.9	-1.9	-1.3	-1.0	
9. Snow-ball effect	:	0.1	-0.2	-0.3	-0.6	-0.4	0.2	0.9	-0.8	-0.9	0.1	-0.6	-1.2	-0.6	0.0	-0.5	-0.8	-0.7	
10. Stock-flow adjustment 3)	:	6.2	-0.4	0.6	3.2	4.8	10.7	-0.3	4.7	0.8	4.0	3.8	2.0	1.6	0.8	4.6	1.7	1.6	
(% of GDP)																			
11. Change in gross debt 5)	:	0.1	0.4	0.0	0.4	-0.1	7.2	0.8	4.1	-1.1	3.3	1.7	-1.0	-0.7	-1.2	2.2	-0.3	-0.1	
12. Level of gross debt (end of year)	9.6	7.3	7.3	7.4	7.8	7.7	14.9	15.7	19.8	18.7	22.0	23.7	22.7	22.0	20.8	23.0	22.6	22.5	

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

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

3) Line 7 = line 10.

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

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

Table 13A

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

Malta	(Mrd EURO-MTL)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.368	0.496	0.645	0.726	0.768	0.812	0.844	0.819	0.903	0.923	0.941	0.989	1.107	1.190	1.276	1.408	1.485	1.565
2. Current taxes on income and wealth	0.248	0.366	0.502	0.559	0.610	0.726	0.743	0.795	0.808	0.849	0.935	1.043	1.155	1.238	1.384	1.570	1.718	1.871
3. Social contributions	0.218	0.304	0.360	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.560	0.596	0.639	0.703	0.751	0.799
4. Of which actual social contributions	0.183	0.259	0.293	0.307	0.315	0.322	0.352	0.352	0.371	0.400	0.414	0.438	0.468	0.504	0.542	0.595	0.636	0.677
5. Other current revenue, including sales	0.229	0.213	0.256	0.212	0.217	0.245	0.295	0.261	0.269	0.274	0.284	0.312	0.317	0.385	0.513	0.721	0.532	0.536
6. Total current revenue	1.064	1.379	1.764	1.877	1.985	2.181	2.313	2.310	2.435	2.533	2.664	2.869	3.140	3.408	3.812	4.402	4.487	4.770
7. Government consumption expenditure	0.547	0.733	0.928	0.933	1.003	1.033	1.210	1.214	1.286	1.345	1.449	1.479	1.604	1.689	1.671	1.696	2.071	2.254
8. Collective consumption	0.274	0.358	0.483	0.483	0.499	0.531	0.610	0.590	0.601	0.622	0.670	0.659	0.709	0.715	0.606	0.617	0.753	0.820
9. Social transfers in kind	0.273	0.376	0.445	0.449	0.504	0.502	0.600	0.624	0.685	0.723	0.778	0.820	0.895	0.974	1.065	1.079	1.318	1.434
10. Compensation of employees	0.439	0.524	0.666	0.677	0.687	0.716	0.847	0.839	0.855	0.882	0.923	0.978	1.050	1.116	1.179	1.271	1.368	1.466
11. Intermediate consumption	0.152	0.202	0.258	0.248	0.297	0.307	0.392	0.365	0.403	0.430	0.483	0.471	0.520	0.591	0.632	0.754	0.826	0.897
12. Social transfers other than in kind	0.335	0.471	0.576	0.615	0.634	0.686	0.720	0.769	0.805	0.836	0.887	0.923	0.964	0.986	1.021	1.064	1.119	1.169
13. Social transfers in kind via market producers	0.008	0.013	0.024	0.027	0.032	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.047	0.055	0.065	0.075	0.080	0.086
14. Interest	0.055	0.168	0.180	0.194	0.199	0.200	0.205	0.201	0.204	0.217	0.215	0.219	0.231	0.228	0.218	0.207	0.194	0.189
15. Subsidies	0.052	0.054	0.070	0.085	0.094	0.098	0.115	0.050	0.053	0.051	0.077	0.080	0.105	0.112	0.132	0.132	0.144	0.154
16. Other current expenditure	0.036	0.050	0.091	0.088	0.091	0.104	0.115	0.122	0.130	0.128	0.133	0.180	0.191	0.205	0.202	0.208	0.223	0.238
17. Total current expenditure	1.078	1.482	1.865	1.934	2.033	2.143	2.430	2.384	2.487	2.588	2.756	2.892	3.106	3.294	3.449	3.710	3.953	4.198
18. Gross saving	-0.014	-0.103	-0.101	-0.057	-0.048	0.038	-0.116	-0.074	-0.052	-0.055	-0.092	-0.023	0.033	0.115	0.363	0.692	0.534	0.572
19. Capital transfers received	0.021	0.056	0.077	0.163	0.159	0.064	0.044	0.062	0.117	0.121	0.148	0.153	0.206	0.306	0.070	0.093	0.117	0.137
20. Total revenue	1.085	1.436	1.841	2.040	2.144	2.245	2.357	2.372	2.552	2.655	2.812	3.021	3.346	3.715	3.882	4.495	4.604	4.907
21. Gross fixed capital formation	0.090	0.159	0.182	0.235	0.214	0.218	0.154	0.148	0.147	0.193	0.233	0.220	0.301	0.402	0.255	0.249	0.324	0.388
22. Other capital expenditure	0.022	0.022	0.003	0.006	0.032	0.008	0.030	0.038	0.076	0.038	0.073	0.095	0.087	0.123	0.076	0.099	0.193	0.150
23. Total expenditure	1.190	1.663	2.050	2.175	2.279	2.369	2.613	2.571	2.710	2.819	3.062	3.207	3.494	3.819	3.781	4.058	4.470	4.737
24. Tax burden	0.801	1.129	1.458	1.625	1.720	1.890	1.968	1.992	2.059	2.199	2.323	2.495	2.757	2.970	3.243	3.615	3.882	4.156
25. Net lending (+) or net borrowing (-)	-0.106	-0.228	-0.209	-0.135	-0.136	-0.123	-0.256	-0.199	-0.158	-0.165	-0.250	-0.185	-0.149	-0.104	0.101	0.437	0.134	0.170



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.1	12.0	13.3	14.1	14.3	14.1	13.8	13.3	13.7	13.5	13.1	12.9	13.1	12.5	12.5	12.7	12.4	12.2
2. Current taxes on income and wealth	8.2	8.9	10.4	10.9	11.3	12.6	12.1	13.0	12.2	12.4	13.0	13.7	13.7	13.0	13.6	14.1	14.3	14.5
3. Social contributions	7.2	7.4	7.4	7.4	7.2	6.9	7.0	7.1	6.9	7.1	7.0	6.9	6.6	6.3	6.3	6.3	6.3	6.2
4. Of which actual social contributions	6.0	6.3	6.0	6.0	5.8	5.6	5.7	5.7	5.6	5.9	5.8	5.7	5.5	5.3	5.3	5.4	5.3	5.3
5. Other current revenue, including sales	7.5	5.2	5.3	4.1	4.0	4.2	4.8	4.3	4.1	4.0	4.0	4.1	3.8	4.0	5.0	6.5	4.4	4.2
6. Total current revenue	35.0	33.3	36.3	36.5	36.9	37.9	37.7	37.6	36.9	37.0	37.2	37.5	37.1	35.8	37.4	39.6	37.4	37.1
7. Government consumption expenditure	18.0	17.7	19.1	18.1	18.6	17.9	19.7	19.8	19.5	19.7	20.2	19.4	19.0	17.7	16.4	15.3	17.3	17.5
8. Collective consumption	9.0	8.6	10.0	9.4	9.3	9.2	9.9	9.6	9.1	9.1	9.4	8.6	8.4	7.5	5.9	5.6	6.3	6.4
9. Social transfers in kind	9.0	9.1	9.2	8.7	9.4	8.7	9.8	10.2	10.4	10.6	10.9	10.7	10.6	10.2	10.4	9.7	11.0	11.1
10. Compensation of employees	14.4	12.7	13.7	13.1	12.8	12.4	13.8	13.7	13.0	12.9	12.9	12.8	12.4	11.7	11.6	11.4	11.4	11.4
11. Intermediate consumption	5.0	4.9	5.3	4.8	5.5	5.3	6.4	5.9	6.1	6.3	6.7	6.2	6.1	6.2	6.2	6.8	6.9	7.0
12. Social transfers other than in kind	11.0	11.4	11.9	12.0	11.8	11.9	11.7	12.5	12.2	12.2	12.4	12.1	11.4	10.4	10.0	9.6	9.3	9.1
13. Social transfers in kind via market producers	0.3	0.3	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7
14. Interest	1.8	4.1	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.7	2.4	2.1	1.9	1.6	1.5
15. Subsidies	1.7	1.3	1.4	1.7	1.7	1.7	1.9	0.8	0.8	0.7	1.1	1.1	1.2	1.2	1.3	1.2	1.2	1.2
16. Other current expenditure	1.2	1.2	1.9	1.7	1.7	1.8	1.9	2.0	2.0	1.9	1.9	2.4	2.3	2.2	2.0	1.9	1.9	1.9
17. Total current expenditure	35.4	35.8	38.4	37.6	37.7	37.2	39.6	38.8	37.7	37.8	38.5	37.8	36.7	34.6	33.8	33.4	33.0	32.6
18. Gross saving	-0.4	-2.5	-2.1	-1.1	-0.9	0.7	-1.9	-1.2	-0.8	-0.8	-1.3	-0.3	0.4	1.2	3.6	6.2	4.5	4.4
19. Capital transfers received	0.7	1.4	1.6	3.2	3.0	1.1	0.7	1.0	1.8	1.8	2.1	2.0	2.4	3.2	0.7	0.8	1.0	1.1
20. Total revenue	35.7	34.7	37.9	39.6	39.8	39.0	38.5	38.6	38.7	38.8	39.2	39.5	39.6	39.0	38.1	40.5	38.4	38.1
21. Gross fixed capital formation	3.0	3.9	3.8	4.6	4.0	3.8	2.5	2.4	2.2	2.8	3.2	2.9	3.6	4.2	2.5	2.2	2.7	3.0
22. Other capital expenditure	0.7	0.5	0.1	0.1	0.6	0.1	0.5	0.6	1.2	0.6	1.0	1.2	1.0	1.3	0.7	0.9	1.6	1.2
23. Total expenditure	39.1	40.2	42.2	42.2	42.3	41.1	42.6	41.9	41.1	41.2	42.7	42.0	41.3	40.1	37.1	36.5	37.3	36.8
24. Tax burden	26.3	27.3	30.1	31.5	31.9	32.8	32.1	32.5	31.2	32.2	32.4	32.6	32.6	31.2	31.8	32.5	32.4	32.3
25. Net lending (+) or net borrowing (-)	-3.5	-5.5	-4.3	-2.6	-2.5	-2.1	-4.2	-3.2	-2.4	-2.4	-3.5	-2.4	-1.8	-1.1	1.0	3.9	1.1	1.3

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	-1.0	9.0	10.6	12.6	5.8	5.7	3.9	-2.9	10.2	2.3	2.0	5.1	11.9	7.5	7.2	10.3	5.5	5.3
2. Current taxes on income and wealth	-13.0	12.9	-3.8	11.4	9.0	19.1	2.3	7.1	1.6	5.2	10.1	11.6	10.8	7.1	11.8	13.4	9.5	8.9
3. Social contributions	7.6	9.5	2.0	5.5	2.5	2.2	8.5	0.7	5.0	6.6	3.6	4.1	6.8	6.4	7.2	10.0	6.9	6.3
4. Of which actual social contributions	4.5	12.6	1.8	4.6	2.6	2.3	9.2	0.0	5.4	8.0	3.5	5.6	7.1	7.7	7.5	9.7	6.9	6.3
5. Other current revenue, including sales	-10.8	-7.0	3.3	-17.4	2.8	12.5	20.5	-11.4	2.8	2.1	3.4	9.9	1.7	21.2	33.3	40.6	-26.2	0.6
6. Total current revenue	-4.2	7.2	3.4	6.4	5.8	9.9	6.1	-0.1	5.4	4.0	5.2	7.7	9.4	8.6	11.8	15.5	1.9	6.3
7. Government consumption expenditure	11.8	8.1	3.4	0.6	7.5	3.0	17.1	0.4	5.9	4.6	7.7	2.1	8.5	5.3	-1.1	1.5	22.1	8.8
8. Collective consumption	13.8	5.8	-0.8	0.1	3.2	6.5	14.8	-3.2	1.9	3.5	7.7	-1.6	7.6	0.7	-15.2	1.8	22.1	8.8
9. Social transfers in kind	9.8	10.4	8.3	1.1	12.2	-0.5	19.6	4.0	9.7	5.6	7.7	5.3	9.2	8.8	9.3	1.4	22.1	8.8
10. Compensation of employees	8.2	3.2	1.7	1.6	1.5	4.3	18.2	-0.9	2.0	3.1	4.6	6.0	7.4	6.3	5.7	7.8	7.6	7.2
11. Intermediate consumption	4.5	20.7	12.7	-4.0	19.7	3.5	27.7	-6.8	10.3	6.8	12.3	-2.5	10.3	13.8	6.9	19.3	9.6	8.5
12. Social transfers other than in kind	13.8	2.2	2.9	6.9	3.0	8.2	5.0	6.8	4.7	3.9	6.1	4.1	4.4	2.4	3.5	4.2	5.2	4.5
13. Social transfers in kind via market producers	3.0	2.7	12.4	12.7	18.2	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	12.5	17.6	18.3	15.2	7.0	7.0
14. Interest	14.0	14.9	6.9	7.8	2.7	0.5	2.3	-2.0	1.3	6.6	-0.8	1.9	5.3	-1.0	-4.6	-5.1	-6.3	-2.6
15. Subsidies	34.6	-19.1	-9.5	22.2	10.1	4.3	17.5	-56.5	5.7	-3.5	50.7	4.4	30.8	6.4	18.2	0.1	9.0	6.8
16. Other current expenditure 1)	-0.3	0.3	0.8	-0.2	0.0	0.1	0.1	0.1	0.0	-0.1	0.0	0.5	-0.1	-0.1	-0.2	-0.1	0.0	0.0
17. Total current expenditure	9.9	6.1	5.8	3.7	5.1	5.4	13.4	-1.9	4.3	4.1	6.5	4.9	7.4	6.0	4.7	7.6	6.6	6.2
18. Gross saving 1)	-4.7	0.4	-0.9	1.0	0.2	1.5	-2.6	0.7	0.4	0.0	-0.5	1.0	0.7	0.8	2.4	2.7	-1.8	0.0
19. Capital transfers received	206.6	16.5	413.0	111.1	-2.5	-59.4	-32.5	41.7	89.1	4.0	21.9	3.3	34.9	48.6	-77.1	32.4	26.3	17.1
20. Total revenue	-0.2	7.5	7.0	10.8	5.1	4.7	5.0	0.7	7.6	4.0	5.9	7.5	10.7	11.0	4.5	15.8	2.4	6.6
21. Gross fixed capital formation	24.7	-6.5	-15.5	28.9	-8.6	1.4	-29.4	-3.4	-1.2	31.5	20.6	-5.6	36.9	33.6	-36.5	-2.5	30.0	20.0
22. Other capital expenditure 1)	0.2	-0.1	-3.5	0.1	0.5	-0.5	0.3	0.1	0.5	-0.6	0.5	0.2	-0.2	0.3	-0.5	0.1	0.7	-0.4
23. Total expenditure	11.6	4.6	-4.7	6.1	4.8	3.9	10.3	-1.6	5.4	4.0	8.6	4.7	9.0	9.3	-1.0	7.3	10.2	6.0
24. Tax burden	-3.5	11.9	5.5	11.4	5.9	9.8	4.1	1.3	3.3	6.8	5.6	7.4	10.5	7.8	9.2	11.4	7.4	7.0
25. Net lending (+) or net borrowing (-)	-4.2	1.2	4.7	1.7	0.1	0.4	-2.0	0.9	0.8	0.0	-1.1	1.1	0.7	0.7	2.1	2.9	-2.8	0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	3.5	6.1	4.3	2.6	2.5	2.1	4.2	3.2	2.4	2.4	3.5	2.4	1.8	1.1	-1.0	-3.9	-1.1	-1.3
2. Interest payments (% of GDP)	1.8	3.7	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.7	2.4	2.1	1.9	1.6	1.5
3. Implicit interest rate 2)	:	6.3	5.5	5.6	5.5	5.8	5.7	5.2	4.9	4.9	4.5	4.5	4.4	4.2	3.9	3.6	3.4	3.3
4. Nominal GDP growth rate	11.4	3.0	2.0	6.1	4.6	6.9	6.4	0.2	7.5	3.6	4.8	6.7	10.6	12.6	7.1	9.0	7.9	7.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.5	6.1	4.3	2.6	2.5	2.1	4.2	3.2	2.4	2.4	3.5	2.4	1.8	1.1	-1.0	-3.9	-1.1	-1.3
6. Contribution of nominal GDP growth	:	-1.8	-1.3	-4.1	-3.1	-4.2	-3.8	-0.1	-4.7	-2.4	-3.2	-4.2	-6.6	-7.1	-3.9	-4.6	-3.7	-3.2
7. Stock-flow adjustment 3)	:	0.0	-0.1	-0.4	-5.0	-0.2	-0.1	1.9	2.1	2.6	-2.7	2.4	0.2	1.0	2.4	3.2	1.2	0.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	2.4	0.6	-1.1	-1.2	-1.3	0.8	0.0	-0.7	-0.8	0.5	-0.4	-1.0	-1.3	-3.1	-5.8	-2.7	-2.8
9. Snow-ball effect	:	1.9	2.4	-0.4	0.6	-0.7	-0.4	3.2	-1.6	0.8	-0.2	-1.4	-3.8	-4.7	-1.7	-2.8	-2.1	-1.7
10. Stock-flow adjustment 3)	:	0.0	-0.1	-0.4	-5.0	-0.2	-0.1	1.9	2.1	2.6	-2.7	2.4	0.2	1.0	2.4	3.2	1.2	0.9
(% of GDP)																		
11. Change in gross debt 5)	:	4.3	2.9	-1.9	-5.6	-2.2	0.3	5.0	-0.2	2.7	-2.4	0.6	-4.6	-5.1	-2.5	-5.4	-3.7	-3.7
12. Level of gross debt (end of year)	34.4	65.2	71.9	70.0	64.5	62.3	62.6	67.6	67.5	70.1	67.8	68.4	63.8	58.7	56.2	50.8	47.1	43.4

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

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

3) Line 7 = line 10.

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

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

Table 14A

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

Netherlands

(Mrd EURO-NLG)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	34.3	50.7	61.6	64.5	69.0	72.0	73.3	68.1	71.4	69.7	68.5	71.4	75.2	76.4	81.8	84.5	87.8	94.0
2. Current taxes on income and wealth	37.5	48.5	51.2	58.4	62.4	67.9	69.3	67.7	70.1	68.6	65.6	65.9	71.1	78.3	82.0	94.1	95.7	99.1
3. Social contributions	52.0	68.3	72.7	70.8	79.1	80.6	89.6	82.5	86.3	92.0	98.2	100.8	101.9	99.6	107.4	105.4	112.7	118.2
4. Of which actual social contributions	48.5	64.5	68.4	66.5	75.8	77.1	86.1	78.8	82.7	88.5	94.8	97.4	98.6	96.4	104.3	102.3	109.4	114.9
5. Other current revenue, including sales	21.9	26.3	32.2	33.7	37.9	38.9	45.6	43.6	42.6	42.1	44.8	46.2	41.0	36.2	34.3	33.7	34.4	35.0
6. Total current revenue	145.8	193.8	217.7	227.5	248.4	259.5	277.7	261.9	270.4	272.5	277.1	284.4	289.2	290.5	305.4	317.7	330.6	346.3
7. Government consumption expenditure	72.8	91.6	117.7	121.7	135.5	142.8	152.7	163.4	167.2	167.2	169.9	170.3	172.0	171.7	173.7	177.8	187.5	197.1
8. Collective consumption	29.7	35.8	43.1	44.4	45.9	49.3	52.8	56.1	56.4	55.5	55.5	56.7	57.1	56.6	57.8	59.0	60.1	61.2
9. Social transfers in kind	43.1	55.7	74.6	77.3	89.6	93.4	99.9	107.2	110.9	111.7	114.4	113.5	114.9	115.0	115.9	118.8	127.4	135.9
10. Compensation of employees	32.4	39.8	48.7	49.5	50.5	52.6	55.5	58.6	60.1	59.7	60.1	60.2	60.4	59.7	61.0	62.4	65.8	68.8
11. Intermediate consumption	19.1	25.2	32.3	33.8	36.0	38.1	41.3	44.2	43.9	42.8	42.6	41.8	42.9	42.0	40.9	41.6	44.4	45.8
12. Social transfers other than in kind	46.5	47.1	55.9	56.1	57.8	58.8	61.6	65.9	69.2	71.4	73.4	77.0	77.6	77.8	79.2	79.9	81.1	82.3
13. Social transfers in kind via market producers	22.5	29.5	40.0	41.2	51.7	54.6	58.3	62.8	64.9	66.2	68.1	68.3	68.7	70.3	72.2	74.1	77.8	83.2
14. Interest	16.7	14.8	12.1	11.8	11.6	12.0	13.0	12.5	11.2	11.3	10.6	9.9	9.4	8.5	7.6	7.0	6.3	6.0
15. Subsidies	3.4	6.1	7.2	6.8	6.9	8.0	8.3	10.1	10.4	9.7	8.9	8.2	8.0	7.8	8.4	9.1	9.6	10.1
16. Other current expenditure	5.3	9.0	11.1	11.5	13.2	12.4	13.7	10.5	12.6	12.7	12.6	12.5	13.5	13.6	9.5	10.9	11.9	11.9
17. Total current expenditure	146.0	171.4	207.4	210.8	227.8	236.4	251.7	264.6	272.3	273.7	276.4	278.0	280.5	279.7	278.7	284.8	296.9	308.2
18. Gross saving	-0.2	22.5	10.3	16.7	20.6	23.1	26.1	-2.7	-1.9	-1.2	0.7	6.4	8.7	10.8	26.8	32.9	33.7	38.1
19. Capital transfers received	1.0	1.7	1.9	2.0	2.1	2.2	2.1	2.1	2.2	2.0	1.7	2.2	2.0	2.3	2.4	2.3	2.4	2.4
20. Total revenue	146.8	195.6	219.6	229.5	250.5	261.6	279.8	263.9	272.6	274.4	278.8	286.5	291.2	292.7	307.8	320.0	333.0	348.7
21. Gross fixed capital formation	12.0	16.8	20.4	20.3	22.7	23.7	25.4	26.6	26.2	25.7	24.2	23.8	23.3	24.5	24.5	25.8	27.7	28.9
22. Other capital expenditure	16.8	-1.1	0.9	-0.2	-1.3	0.2	1.3	6.3	5.6	2.6	3.4	0.3	2.4	2.6	2.1	1.4	2.8	4.0
23. Total expenditure	174.7	187.1	228.6	230.9	249.3	260.4	278.4	297.5	304.1	302.0	303.9	302.0	306.2	306.8	305.2	312.0	327.4	341.1
24. Tax burden	122.8	166.8	184.2	192.9	210.7	221.0	232.6	218.3	227.9	230.5	232.4	238.5	248.8	255.3	273.0	286.0	298.1	313.2
25. Net lending (+) or net borrowing (-)	-28.0	8.4	-9.0	-1.4	1.2	1.3	1.4	-33.5	-31.5	-27.6	-25.1	-15.5	-15.0	-14.0	2.6	8.0	5.6	7.6

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.6	11.3	11.8	11.8	11.9	11.7	11.5	11.0	11.3	10.8	10.6	10.9	11.3	11.2	11.6	11.5	11.4	11.7
2. Current taxes on income and wealth	11.5	10.8	9.8	10.7	10.8	11.1	10.8	11.0	11.1	10.7	10.2	10.1	10.7	11.5	11.7	12.8	12.5	12.3
3. Social contributions	16.0	15.3	13.9	13.0	13.7	13.1	14.0	13.4	13.7	14.3	15.2	15.4	15.4	14.6	15.3	14.4	14.7	14.7
4. Of which actual social contributions	14.9	14.4	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.1	14.8	13.9	14.3	14.3
5. Other current revenue, including sales	6.7	5.9	6.1	6.2	6.5	6.3	7.1	7.1	6.7	6.6	6.9	7.1	6.2	5.3	4.9	4.6	4.5	4.4
6. Total current revenue	44.8	43.3	41.6	41.7	42.9	42.3	43.5	42.4	42.8	42.4	42.9	43.6	43.6	42.5	43.5	43.3	43.1	43.1
7. Government consumption expenditure	22.4	20.4	22.5	22.3	23.4	23.3	23.9	26.5	26.5	26.0	26.3	26.1	25.9	25.1	24.7	24.3	24.4	24.5
8. Collective consumption	9.1	8.0	8.2	8.1	7.9	8.0	8.3	9.1	8.9	8.6	8.6	8.7	8.6	8.3	8.2	8.1	7.8	7.6
9. Social transfers in kind	13.2	12.4	14.2	14.2	15.5	15.2	15.6	17.4	17.6	17.4	17.7	17.4	17.3	16.8	16.5	16.2	16.6	16.9
10. Compensation of employees	10.0	8.9	9.3	9.1	8.7	8.6	8.7	9.5	9.5	9.3	9.3	9.2	9.1	8.7	8.7	8.5	8.6	8.6
11. Intermediate consumption	5.9	5.6	6.2	6.2	6.2	6.2	6.5	7.2	7.0	6.7	6.6	6.4	6.5	6.1	5.8	5.7	5.8	5.7
12. Social transfers other than in kind	14.3	10.5	10.7	10.3	10.0	9.6	9.6	10.7	11.0	11.1	11.4	11.8	11.7	11.4	11.3	10.9	10.6	10.2
13. Social transfers in kind via market producers	6.9	6.6	7.6	7.6	8.9	8.9	9.1	10.2	10.3	10.3	10.6	10.5	10.4	10.3	10.3	10.1	10.1	10.3
14. Interest	5.1	3.3	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.2	1.1	1.0	0.8	0.7
15. Subsidies	1.1	1.4	1.4	1.3	1.2	1.3	1.3	1.6	1.6	1.5	1.4	1.3	1.2	1.1	1.2	1.2	1.2	1.3
16. Other current expenditure	1.6	2.0	2.1	2.1	2.3	2.0	2.2	1.7	2.0	2.0	2.0	1.9	2.0	2.0	1.3	1.5	1.6	1.5
17. Total current expenditure	44.9	38.3	39.6	38.6	39.3	38.5	39.4	42.8	43.1	42.6	42.8	42.6	42.3	40.9	39.7	38.8	38.7	38.3
18. Gross saving	-0.1	5.0	2.0	3.1	3.6	3.8	4.1	-0.4	-0.3	-0.2	0.1	1.0	1.3	1.6	3.8	4.5	4.4	4.7
19. Capital transfers received	0.3	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
20. Total revenue	45.1	43.6	41.9	42.1	43.2	42.7	43.8	42.7	43.2	42.7	43.2	43.9	43.9	42.8	43.8	43.7	43.4	43.4
21. Gross fixed capital formation	3.7	3.8	3.9	3.7	3.9	3.9	4.0	4.3	4.1	4.0	3.7	3.6	3.5	3.6	3.5	3.5	3.6	3.6
22. Other capital expenditure	5.2	-0.2	0.2	0.0	-0.2	0.0	0.2	1.0	0.9	0.4	0.5	0.0	0.4	0.4	0.3	0.2	0.4	0.5
23. Total expenditure	53.7	41.8	43.6	42.3	43.0	42.5	43.6	48.2	48.2	47.0	47.1	46.3	46.2	44.9	43.4	42.6	42.6	42.4
24. Tax burden	37.7	37.2	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.5	37.5	37.4	38.8	39.0	38.8	38.9
25. Net lending (+) or net borrowing (-)	-8.6	1.9	-1.7	-0.3	0.2	0.2	0.2	-5.4	-5.0	-4.3	-3.9	-2.4	-2.3	-2.1	0.4	1.1	0.7	0.9

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.2	7.0	4.5	4.7	6.9	4.4	1.7	-7.0	4.7	-2.3	-1.7	4.3	5.3	1.6	7.1	3.3	3.9	7.1
2. Current taxes on income and wealth	8.4	6.7	0.7	14.2	6.7	8.9	2.0	-2.3	3.6	-2.1	-4.4	0.5	7.7	10.2	4.7	14.8	1.7	3.5
3. Social contributions	0.9	7.0	4.0	-2.6	11.7	1.8	11.2	-8.0	4.6	6.7	6.7	2.6	1.1	-2.3	7.8	-1.8	6.9	4.9
4. Of which actual social contributions	0.6	7.5	3.8	-2.7	13.9	1.7	11.7	-8.5	4.9	6.9	7.2	2.7	1.3	-2.2	8.1	-1.9	7.0	5.0
5. Other current revenue, including sales	2.3	12.6	7.7	4.6	12.5	2.7	17.2	-4.5	-2.1	-1.1	6.2	3.2	-11.2	-11.8	-5.3	-1.6	2.1	1.7
6. Total current revenue	4.5	7.6	3.9	4.5	9.2	4.5	7.0	-5.7	3.3	0.8	1.7	2.6	1.7	0.4	5.2	4.0	4.1	4.7
7. Government consumption expenditure	0.1	7.9	1.5	3.5	11.3	5.4	6.9	7.0	2.4	0.0	1.6	0.2	1.0	-0.2	1.2	2.4	5.5	5.1
8. Collective consumption	0.3	7.2	-1.1	3.1	3.3	7.4	7.0	6.3	0.5	-1.6	-0.1	2.3	0.5	-0.7	2.1	2.1	1.8	1.8
9. Social transfers in kind	0.0	8.3	3.1	3.6	15.9	4.3	6.9	7.4	3.4	0.7	2.5	-0.8	1.2	0.1	0.7	2.5	7.3	6.7
10. Compensation of employees	0.7	5.8	1.9	1.6	2.1	4.1	5.5	5.6	2.6	-0.7	0.7	0.1	0.4	-1.3	2.2	2.3	5.5	4.6
11. Intermediate consumption	3.2	8.9	0.3	4.6	6.6	5.7	8.4	7.1	-0.7	-2.5	-0.5	-1.8	2.5	-2.1	-2.7	1.7	6.8	3.2
12. Social transfers other than in kind	0.7	1.4	2.1	0.4	2.9	1.8	4.7	7.0	5.0	3.1	2.9	4.9	0.7	0.3	1.8	0.8	1.5	1.6
13. Social transfers in kind via market producers	-1.9	9.7	2.9	3.1	25.5	5.5	6.7	7.7	3.4	2.0	2.8	0.3	0.5	2.4	2.7	2.6	5.0	7.0
14. Interest	-2.4	-7.9	0.8	-2.8	-1.5	3.2	8.3	-3.9	-10.7	1.2	-6.1	-6.5	-4.9	-9.9	-11.0	-7.0	-10.0	-5.0
15. Subsidies	13.6	0.1	5.6	-4.8	1.6	14.9	4.2	21.7	2.8	-7.0	-7.7	-8.0	-2.3	-2.7	7.7	7.8	5.7	5.0
16. Other current expenditure 1)	0.0	0.2	0.1	0.0	0.2	-0.3	0.1	-0.5	0.3	0.0	0.0	0.0	0.1	0.0	-0.6	0.1	0.1	-0.1
17. Total current expenditure	0.8	4.8	2.3	1.6	8.1	3.8	6.5	5.1	2.9	0.5	1.0	0.6	0.9	-0.3	-0.4	2.2	4.2	3.8
18. Gross saving 1)	1.6	1.0	0.6	1.1	0.5	0.2	0.3	-4.5	0.1	0.1	0.3	0.9	0.3	0.3	2.2	0.7	-0.1	0.3
19. Capital transfers received	75.1	8.4	3.6	3.4	7.7	2.1	-2.9	-0.7	4.9	-10.7	-12.1	26.7	-9.5	15.7	5.2	-3.2	1.4	1.4
20. Total revenue	5.0	7.6	3.9	4.5	9.2	4.5	7.0	-5.7	3.3	0.7	1.6	2.8	1.6	0.5	5.2	4.0	4.0	4.7
21. Gross fixed capital formation	9.0	7.5	-4.6	-0.1	11.8	4.3	7.3	4.4	-1.4	-1.9	-6.1	-1.7	-1.9	5.2	0.0	5.1	7.4	4.7
22. Other capital expenditure 1)	-5.2	-0.5	-0.3	-0.2	-0.2	0.3	0.2	0.8	-0.1	-0.5	0.1	-0.5	0.3	0.0	-0.1	-0.1	0.2	0.1
23. Total expenditure	-8.4	3.8	0.9	1.0	8.0	4.4	6.9	6.8	2.2	-0.7	0.6	-0.6	1.4	0.2	-0.5	2.2	4.9	4.2
24. Tax burden	4.8	7.0	3.2	4.7	9.2	4.9	5.3	-6.2	4.4	1.1	0.8	2.6	4.3	2.6	6.9	4.8	4.3	5.1
25. Net lending (+) or net borrowing (-)	6.9	1.6	1.3	1.5	0.5	0.0	0.0	-5.7	0.4	0.7	0.4	1.5	0.1	0.2	2.4	0.7	-0.4	0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	8.6	0.3	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.3	2.1	-0.4	-1.1	-0.7	-0.9
2. Interest payments (% of GDP)	5.1	2.9	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.2	1.1	1.0	0.8	0.7
3. Implicit interest rate 2)	:	6.0	4.8	4.5	4.3	4.6	5.0	3.6	3.2	3.0	2.7	2.3	2.1	1.9	1.7	1.6	1.5	1.5
4. Nominal GDP growth rate	5.2	6.4	3.4	4.1	6.2	5.9	4.2	-3.4	2.3	1.8	0.3	1.2	1.6	3.1	2.8	4.3	4.7	4.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	0.3	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.3	2.1	-0.4	-1.1	-0.7	-0.9
6. Contribution of nominal GDP growth	:	-3.1	-1.6	-2.0	-2.9	-2.5	-1.7	1.9	-1.3	-1.1	-0.2	-0.8	-1.0	-2.0	-1.8	-2.6	-2.6	-2.4
7. Stock-flow adjustment 3)	:	0.2	0.1	1.1	-1.4	0.6	14.0	-5.3	-1.3	-1.0	1.1	-0.1	-1.0	-3.4	-0.7	-1.4	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	3.4	-2.5	-0.6	-1.9	-2.2	-2.2	-2.3	3.4	3.2	2.5	2.2	0.9	0.8	0.8	-1.4	-2.1	-1.6	-1.7
9. Snow-ball effect	:	-0.2	0.7	0.2	-0.8	-0.5	0.3	3.9	0.5	0.7	1.4	0.7	0.4	-0.8	-0.7	-1.6	-1.7	-1.7
10. Stock-flow adjustment 3)	:	0.2	0.1	1.1	-1.4	0.6	14.0	-5.3	-1.3	-1.0	1.1	-0.1	-1.0	-3.4	-0.7	-1.4	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-2.6	0.2	-0.6	-4.5	-2.1	12.1	2.1	2.5	2.3	4.8	1.5	0.2	-3.4	-2.8	-5.0	-3.3	-3.4
12. Level of gross debt (end of year)	73.5	49.1	49.8	49.2	44.7	42.7	54.7	56.8	59.3	61.6	66.3	67.8	68.0	64.6	61.8	56.7	53.5	50.1

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

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

3) Line 7 = line 10.

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

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

Table 15A

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

Austria

(Mrd EURO-ATS)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	25.8	31.6	35.3	36.2	37.1	39.0	40.7	41.2	42.3	44.5	46.4	46.9	47.8	49.3	51.1	52.1	53.7	55.3
2. Current taxes on income and wealth	21.3	28.3	32.4	32.7	34.2	37.6	40.6	36.2	37.5	39.6	41.7	43.5	45.8	48.9	45.9	48.1	50.7	52.8
3. Social contributions	28.3	33.2	36.8	37.8	39.3	40.9	42.6	43.1	43.9	45.8	47.3	49.1	50.5	52.1	54.0	56.0	58.1	60.2
4. Of which actual social contributions	26.2	30.7	34.2	35.6	37.1	38.7	40.4	40.9	41.8	43.7	45.2	47.1	48.6	50.2	52.0	54.1	56.3	58.4
5. Other current revenue, including sales	11.8	10.4	13.5	16.3	16.8	17.6	17.6	18.5	19.0	19.5	20.2	20.4	20.5	21.3	21.7	21.9	22.1	22.5
6. Total current revenue	87.3	103.5	118.0	123.0	127.5	135.1	141.5	139.0	142.7	149.3	155.5	160.0	164.6	171.6	172.7	178.0	184.7	190.8
7. Government consumption expenditure	34.6	41.1	45.8	49.2	51.6	53.2	56.6	59.6	60.6	61.7	63.3	64.5	66.0	68.0	70.3	72.1	74.2	76.4
8. Collective consumption	14.5	16.2	17.5	19.8	20.5	20.5	22.0	23.6	23.9	24.0	24.4	24.6	24.9	25.5	26.1	26.6	27.1	27.6
9. Social transfers in kind	20.1	24.9	28.3	29.3	31.0	32.7	34.6	36.0	36.8	37.7	38.9	39.9	41.1	42.5	44.2	45.6	47.1	48.8
10. Compensation of employees	21.3	23.8	26.2	27.9	29.0	29.8	31.3	32.5	33.0	33.4	34.2	34.6	35.4	36.8	38.0	39.1	40.2	41.5
11. Intermediate consumption	10.6	11.6	13.6	16.2	17.1	17.2	18.5	19.6	19.9	20.2	20.6	21.1	21.3	21.9	22.5	22.6	23.1	23.2
12. Social transfers other than in kind	35.1	39.9	45.3	46.5	48.1	49.4	51.6	54.8	56.8	57.4	59.5	61.7	63.6	65.1	66.8	67.4	69.6	71.4
13. Social transfers in kind via market producers	4.9	6.5	8.0	8.2	8.9	9.6	10.2	10.6	10.8	11.3	11.8	12.3	12.9	13.4	14.1	14.7	15.4	16.1
14. Interest	7.1	7.6	7.3	8.2	8.4	8.9	8.7	9.1	8.6	8.6	8.6	8.4	8.1	8.1	7.4	6.8	6.2	6.0
15. Subsidies	4.6	4.5	4.7	4.1	4.3	4.2	4.6	4.7	4.6	4.6	4.7	4.4	4.5	4.5	5.0	5.3	5.6	5.9
16. Other current expenditure	4.9	6.1	7.1	8.0	7.8	8.1	8.4	8.5	9.1	9.4	9.8	10.4	10.4	11.3	11.7	10.9	12.2	12.7
17. Total current expenditure	88.4	99.9	112.1	119.2	123.5	127.2	133.3	139.8	142.9	144.9	149.3	152.9	156.3	161.0	165.5	166.9	172.3	176.8
18. Gross saving	-1.2	3.5	5.9	3.8	4.0	7.9	8.2	-0.8	-0.2	4.4	6.2	7.0	8.3	10.5	7.2	11.2	12.4	14.0
19. Capital transfers received	0.5	0.4	0.5	0.6	0.7	0.9	0.6	1.6	0.5	0.6	0.7	1.0	0.6	0.5	0.6	0.6	0.6	0.7
20. Total revenue	87.7	103.9	118.5	123.6	128.1	136.0	142.1	140.6	143.2	149.9	156.2	161.0	165.2	172.1	173.3	178.6	185.3	191.5
21. Gross fixed capital formation	6.9	5.7	5.8	7.4	7.7	8.5	9.5	9.7	9.6	9.4	9.4	9.9	9.9	10.3	10.6	11.1	11.5	11.9
22. Other capital expenditure	3.2	3.4	12.2	3.4	3.7	4.2	3.7	6.5	3.9	3.5	4.6	4.5	8.2	4.4	2.8	3.2	3.3	3.3
23. Total expenditure	98.6	109.0	130.2	130.0	134.9	139.8	146.5	156.0	156.4	157.8	163.2	167.3	174.3	175.7	178.9	181.2	187.1	192.1
24. Tax burden	73.7	91.1	102.4	105.0	109.0	115.9	122.3	118.8	122.0	128.2	133.7	138.7	142.9	149.0	149.5	155.1	161.7	167.5
25. Net lending (+) or net borrowing (-)	-10.8	-5.1	-11.6	-6.4	-6.8	-3.8	-4.4	-15.4	-13.1	-7.9	-7.0	-6.3	-9.1	-3.6	-5.6	-2.6	-1.8	-0.6



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	14.6	14.8	14.6	14.3	13.9	13.7	13.9	14.3	14.3	14.3	14.6	14.5	14.3	14.3	14.5	14.1	13.9	13.8
2. Current taxes on income and wealth	12.1	13.2	13.4	12.9	12.8	13.2	13.8	12.6	12.7	12.8	13.1	13.4	13.7	14.2	13.0	13.0	13.1	13.2
3. Social contributions	16.1	15.5	15.2	14.9	14.7	14.4	14.5	14.9	14.8	14.8	14.8	15.2	15.2	15.1	15.3	15.2	15.1	15.0
4. Of which actual social contributions	14.8	14.4	14.1	14.0	13.9	13.6	13.8	14.2	14.1	14.1	14.2	14.6	14.6	14.6	14.7	14.7	14.6	14.6
5. Other current revenue, including sales	6.7	4.9	5.6	6.4	6.3	6.2	6.0	6.4	6.4	6.3	6.3	6.3	6.2	6.2	6.2	5.9	5.7	5.6
6. Total current revenue	49.4	48.4	48.7	48.4	47.6	47.6	48.2	48.3	48.2	48.1	48.8	49.4	49.4	49.8	48.9	48.2	47.8	47.6
7. Government consumption expenditure	19.6	19.2	18.9	19.3	19.3	18.7	19.3	20.7	20.5	19.9	19.9	19.9	19.8	19.7	19.9	19.5	19.2	19.1
8. Collective consumption	8.2	7.6	7.2	7.8	7.7	7.2	7.5	8.2	8.1	7.7	7.7	7.6	7.5	7.4	7.4	7.2	7.0	6.9
9. Social transfers in kind	11.4	11.7	11.7	11.5	11.6	11.5	11.8	12.5	12.4	12.1	12.2	12.3	12.3	12.3	12.5	12.3	12.2	12.2
10. Compensation of employees	12.1	11.2	10.8	11.0	10.8	10.5	10.6	11.3	11.2	10.8	10.7	10.7	10.6	10.7	10.7	10.6	10.4	10.4
11. Intermediate consumption	6.0	5.4	5.6	6.4	6.4	6.0	6.3	6.8	6.7	6.5	6.5	6.5	6.4	6.4	6.4	6.1	6.0	5.8
12. Social transfers other than in kind	19.9	18.7	18.7	18.3	18.0	17.4	17.6	19.0	19.2	18.5	18.7	19.0	19.1	18.9	18.9	18.3	18.0	17.8
13. Social transfers in kind via market producers	2.8	3.0	3.3	3.2	3.3	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	3.9	4.0	4.0	4.0	4.0
14. Interest	4.0	3.6	3.0	3.2	3.1	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.8	1.6	1.5
15. Subsidies	2.6	2.1	1.9	1.6	1.6	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
16. Other current expenditure	2.8	2.9	2.9	3.1	2.9	2.8	2.9	3.0	3.1	3.0	3.1	3.2	3.1	3.3	3.3	3.0	3.2	3.2
17. Total current expenditure	50.1	46.8	46.3	46.9	46.1	44.8	45.4	48.5	48.3	46.7	46.8	47.2	46.9	46.7	46.8	45.2	44.6	44.1
18. Gross saving	-0.7	1.7	2.4	1.5	1.5	2.8	2.8	-0.3	-0.1	1.4	2.0	2.2	2.5	3.1	2.0	3.0	3.2	3.5
19. Capital transfers received	0.3	0.2	0.2	0.2	0.2	0.3	0.2	0.6	0.2	0.2	0.2	0.3	0.2	0.1	0.2	0.2	0.2	0.2
20. Total revenue	49.7	48.6	48.9	48.6	47.8	47.9	48.4	48.8	48.4	48.3	49.0	49.7	49.6	49.9	49.0	48.4	48.0	47.8
21. Gross fixed capital formation	3.9	2.7	2.4	2.9	2.9	3.0	3.2	3.4	3.2	3.0	2.9	3.0	3.0	3.0	3.0	3.0	3.0	3.0
22. Other capital expenditure	1.8	1.6	5.0	1.3	1.4	1.5	1.3	2.2	1.3	1.1	1.4	1.4	2.5	1.3	0.8	0.9	0.8	0.8
23. Total expenditure	55.8	51.0	53.7	51.2	50.4	49.2	49.9	54.1	52.8	50.9	51.2	51.6	52.3	51.0	50.6	49.1	48.5	47.9
24. Tax burden	41.7	42.7	42.3	41.3	40.7	40.8	41.6	41.2	41.2	41.3	42.0	42.8	42.9	43.2	42.3	42.0	41.9	41.8
25. Net lending (+) or net borrowing (-)	-6.1	-2.4	-4.8	-2.5	-2.5	-1.4	-1.5	-5.3	-4.4	-2.6	-2.2	-2.0	-2.7	-1.0	-1.6	-0.7	-0.5	-0.2

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	5.7	1.9	3.5	2.7	2.4	5.1	4.5	1.1	2.7	5.2	4.3	1.2	1.8	3.1	3.6	2.0	3.1	2.9
2. Current taxes on income and wealth	11.7	3.8	2.9	0.7	4.9	9.8	8.0	-10.7	3.5	5.5	5.4	4.4	5.1	6.8	-6.1	4.7	5.4	4.0
3. Social contributions	4.1	2.4	3.7	2.6	3.9	4.1	4.2	1.1	1.9	4.3	3.3	3.9	2.9	3.1	3.5	3.7	3.8	3.6
4. Of which actual social contributions	3.8	2.7	4.0	4.0	4.3	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.1	3.2	3.7	4.0	4.0	3.8
5. Other current revenue, including sales	4.9	7.4	2.6	20.9	3.2	4.6	-0.4	5.5	2.7	2.4	3.6	0.9	0.6	3.7	2.2	0.7	1.1	1.8
6. Total current revenue	6.5	3.1	3.3	4.2	3.6	6.0	4.7	-1.8	2.7	4.6	4.2	2.9	2.9	4.2	0.7	3.1	3.7	3.3
7. Government consumption expenditure	3.2	1.5	4.0	7.4	4.9	3.2	6.4	5.2	1.8	1.8	2.6	1.9	2.3	3.1	3.3	2.6	2.9	2.9
8. Collective consumption	3.1	0.2	6.5	13.7	3.4	0.0	7.1	7.4	1.0	0.7	1.7	0.7	1.2	2.4	2.3	1.8	2.1	1.9
9. Social transfers in kind	3.3	2.4	2.6	3.5	5.9	5.3	5.9	3.8	2.3	2.4	3.1	2.7	2.9	3.6	3.9	3.1	3.4	3.5
10. Compensation of employees	2.1	1.7	3.2	6.6	3.8	2.9	4.8	4.0	1.6	1.1	2.4	1.2	2.1	4.0	3.3	3.0	2.9	3.2
11. Intermediate consumption	5.9	-0.2	4.0	19.4	5.4	0.4	7.7	5.8	1.9	1.6	1.9	2.2	0.9	2.9	2.8	0.6	1.8	0.8
12. Social transfers other than in kind	2.9	3.8	2.7	2.7	3.4	2.7	4.6	6.2	3.5	1.1	3.6	3.7	3.2	2.3	2.5	0.9	3.2	2.7
13. Social transfers in kind via market producers	1.5	3.9	6.8	3.7	7.5	8.0	6.5	3.8	2.5	4.4	4.0	4.8	4.8	3.5	5.3	4.1	4.6	4.8
14. Interest	1.4	8.6	-1.2	12.4	2.6	6.0	-2.8	4.6	-5.4	0.9	0.1	-2.5	-3.7	-0.6	-7.8	-8.9	-8.2	-3.6
15. Subsidies	-8.0	-1.5	0.1	-13.1	4.2	-0.9	9.3	1.7	-1.8	-1.2	3.1	-7.0	3.3	-0.6	10.8	6.6	5.5	4.8
16. Other current expenditure 1)	0.4	0.0	-0.4	0.2	-0.2	-0.1	0.0	0.1	0.1	-0.1	0.1	0.1	-0.1	0.1	0.0	-0.4	0.2	0.0
17. Total current expenditure	3.2	2.9	2.1	6.3	3.6	3.0	4.8	4.9	2.2	1.5	3.0	2.5	2.2	3.0	2.8	0.8	3.2	2.7
18. Gross saving 1)	1.6	0.1	0.5	-0.9	0.0	1.3	0.0	-3.1	0.2	1.5	0.6	0.2	0.3	0.6	-1.0	1.0	0.2	0.3
19. Capital transfers received	-25.2	-17.4	0.2	23.4	13.6	38.6	-30.0	151.5	-67.6	19.9	10.5	44.5	-36.6	-19.3	13.2	-3.5	15.7	2.4
20. Total revenue	6.4	3.0	3.3	4.3	3.7	6.1	4.5	-1.1	1.8	4.7	4.2	3.0	2.6	4.1	0.7	3.1	3.8	3.3
21. Gross fixed capital formation	-2.5	-2.0	1.2	27.7	3.4	9.9	12.6	2.0	-1.0	-2.3	-0.3	5.3	0.0	4.2	3.6	4.8	3.6	3.2
22. Other capital expenditure 1)	0.1	0.0	3.6	-3.7	0.1	0.1	-0.2	1.0	-0.9	-0.2	0.3	0.0	1.1	-1.2	-0.5	0.1	0.0	0.0
23. Total expenditure	3.0	2.7	9.5	-0.1	3.8	3.6	4.8	6.5	0.3	1.0	3.4	2.5	4.2	0.8	1.8	1.3	3.3	2.7
24. Tax burden	6.8	2.8	3.4	2.5	3.8	6.3	5.6	-2.9	2.7	5.1	4.3	3.7	3.0	4.3	0.4	3.7	4.2	3.6
25. Net lending (+) or net borrowing (-)	1.6	0.2	-3.0	2.3	0.0	1.2	-0.1	-3.8	0.9	1.9	0.4	0.2	-0.8	1.7	-0.5	0.9	0.2	0.3

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	6.1	0.7	4.8	2.5	2.5	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.6	0.7	0.5	0.2
2. Interest payments (% of GDP)	4.0	3.6	3.0	3.2	3.1	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.8	1.6	1.5
3. Implicit interest rate 2)	:	5.6	4.8	5.2	4.8	4.9	4.7	4.5	3.7	3.5	3.4	3.2	3.1	2.9	2.6	2.3	2.1	2.1
4. Nominal GDP growth rate	4.5	3.2	4.5	4.8	5.4	6.0	3.4	-1.9	2.7	4.8	2.7	1.6	2.8	3.4	2.6	4.5	4.5	3.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	6.1	0.7	4.8	2.5	2.5	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.6	0.7	0.5	0.2
6. Contribution of nominal GDP growth	:	-2.1	-2.8	-3.0	-3.5	-3.8	-2.2	1.4	-2.1	-3.8	-2.2	-1.3	-2.2	-2.8	-2.1	-3.6	-3.4	-2.8
7. Stock-flow adjustment 3)	:	2.0	-2.6	4.0	-0.3	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.3	-0.5	-2.2	-0.7	-0.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.9	1.8	-0.7	-0.6	-1.8	-1.5	2.2	1.5	-0.2	-0.5	-0.7	0.3	-1.3	-0.5	-1.1	-1.2	-1.3
9. Snow-ball effect	:	1.5	0.2	0.2	-0.4	-0.7	0.8	4.5	0.8	-1.0	0.5	1.3	0.2	-0.4	0.0	-1.8	-1.8	-1.3
10. Stock-flow adjustment 3)	:	2.0	-2.6	4.0	-0.3	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.3	-0.5	-2.2	-0.7	-0.5
(% of GDP)																		
11. Change in gross debt 5)	:	0.6	-0.7	3.5	-1.3	-2.3	3.7	11.2	2.8	-0.3	-0.5	-0.7	2.8	0.6	-1.0	-5.1	-3.6	-3.1
12. Level of gross debt (end of year)	68.3	66.7	65.2	68.6	67.3	65.0	68.7	79.9	82.7	82.4	81.9	81.3	84.0	84.6	83.6	78.4	74.8	71.7

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

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

3) Line 7 = line 10.

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

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

Table 16A

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

Portugal

(Mrd EURO-PTE)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.75	17.33	21.01	23.01	24.60	25.27	24.96	22.19	23.78	24.41	23.34	23.32	24.56	26.07	27.35	29.03	30.44	31.43
2. Current taxes on income and wealth	7.22	12.09	12.40	12.66	13.85	16.09	16.64	15.14	15.21	16.70	15.14	19.41	19.00	19.53	19.08	19.71	19.76	20.16
3. Social contributions	8.81	13.46	17.28	18.40	19.19	19.87	20.70	21.19	21.36	21.20	19.14	20.45	20.46	20.78	21.61	22.70	23.70	24.55
4. Of which actual social contributions	6.83	10.17	12.34	12.99	13.45	14.27	14.97	15.00	15.46	15.67	14.62	15.14	15.58	16.18	16.93	17.95	18.79	19.50
5. Other current revenue, including sales	4.44	6.56	8.29	8.06	8.94	10.14	10.70	10.97	10.50	10.85	11.60	11.66	11.43	10.97	10.87	10.66	11.14	11.32
6. Total current revenue	32.22	49.43	58.98	62.12	66.59	71.36	73.00	69.49	70.86	73.17	69.22	74.84	75.45	77.35	78.91	82.11	85.03	87.47
7. Government consumption expenditure	15.64	24.44	31.30	33.46	34.02	34.68	35.60	37.60	37.27	34.98	31.18	32.50	32.21	32.58	33.36	33.93	34.56	35.08
8. Collective consumption	6.90	10.30	13.06	14.15	14.65	15.46	15.82	16.73	16.69	16.16	14.37	15.08	15.22	16.31	16.69	15.42	15.71	15.95
9. Social transfers in kind	8.74	14.14	18.24	19.31	19.36	19.22	19.78	20.88	20.58	18.82	16.81	17.42	16.99	16.28	16.67	18.51	18.85	19.14
10. Compensation of employees	11.09	17.64	21.75	23.04	22.92	23.01	23.49	24.61	24.61	22.61	19.69	21.32	20.51	20.35	20.88	21.27	21.97	22.64
11. Intermediate consumption	3.79	5.98	7.40	8.07	8.43	9.49	9.92	10.83	10.63	10.64	9.69	9.61	9.85	9.99	10.42	10.47	10.74	10.91
12. Social transfers other than in kind	9.50	14.31	20.62	22.25	23.48	24.75	26.10	28.77	29.57	29.94	29.65	31.52	30.81	31.34	31.73	32.17	33.25	34.30
13. Social transfers in kind via market producers	1.36	2.28	3.30	3.53	3.57	3.59	3.84	4.15	3.88	3.39	3.36	3.26	3.28	3.37	3.38	3.45	3.60	3.67
14. Interest	4.93	3.86	3.89	4.05	4.60	5.17	5.56	5.22	5.27	7.60	8.21	8.26	8.48	8.21	7.76	7.48	7.06	7.04
15. Subsidies	0.89	1.52	1.36	1.44	1.44	1.34	1.15	1.26	1.30	1.17	1.02	1.03	1.23	1.12	0.97	0.87	0.88	0.89
16. Other current expenditure	1.75	2.64	3.56	3.78	4.14	4.28	4.21	4.72	5.03	5.04	4.59	4.64	4.72	4.62	4.67	4.48	4.83	4.89
17. Total current expenditure	33.32	48.24	61.88	66.16	68.57	71.63	74.28	79.56	80.29	80.40	76.21	79.64	78.88	79.00	79.82	80.18	82.33	84.34
18. Gross saving	-1.10	1.19	-2.90	-4.04	-1.98	-0.27	-1.28	-10.06	-9.43	-7.23	-6.99	-4.80	-3.43	-1.65	-0.91	1.93	2.70	3.13
19. Capital transfers received	1.12	1.22	1.77	2.10	1.43	1.42	1.36	1.42	2.28	1.94	2.97	1.95	1.74	1.40	0.80	0.73	1.44	1.32
20. Total revenue	33.34	50.65	60.75	64.23	68.02	72.78	74.36	70.91	73.14	75.11	72.19	76.79	77.20	78.75	79.71	82.84	86.47	88.79
21. Gross fixed capital formation	3.92	5.92	6.76	6.47	5.58	5.64	6.65	7.21	9.48	6.14	4.16	3.70	3.45	4.05	2.73	3.42	4.40	4.75
22. Other capital expenditure	0.70	0.63	1.55	1.42	1.06	0.78	0.16	1.35	3.47	1.57	1.35	1.69	7.27	3.62	0.82	4.96	1.49	0.97
23. Total expenditure	37.95	54.78	70.19	74.05	75.21	78.06	81.09	88.12	93.24	88.11	81.72	85.03	89.60	86.67	83.37	88.55	88.23	90.05
24. Tax burden	26.07	39.89	45.94	48.88	52.09	55.83	56.76	52.48	54.71	56.95	53.52	58.02	59.29	61.94	63.67	66.88	69.16	71.28
25. Net lending (+) or net borrowing (-)	-4.61	-4.13	-9.44	-9.83	-7.19	-5.28	-6.74	-17.20	-20.10	-13.01	-9.53	-8.25	-12.40	-7.92	-3.67	-5.71	-1.75	-1.26

Table 16B

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

Portugal

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.2	13.5	13.8	14.5	14.8	14.4	14.0	12.6	13.2	13.9	13.9	13.7	14.2	14.5	14.7	15.0	15.2	15.2
2. Current taxes on income and wealth	8.1	9.4	8.1	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.0	11.4	11.0	10.9	10.3	10.2	9.9	9.7
3. Social contributions	9.9	10.5	11.3	11.6	11.5	11.3	11.6	12.1	11.9	12.0	11.4	12.0	11.8	11.6	11.6	11.8	11.8	11.9
4. Of which actual social contributions	7.7	7.9	8.1	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.3	9.4	9.4
5. Other current revenue, including sales	5.0	5.1	5.4	5.1	5.4	5.8	6.0	6.3	5.8	6.2	6.9	6.8	6.6	6.1	5.9	5.5	5.6	5.5
6. Total current revenue	36.2	38.5	38.7	39.2	40.1	40.7	40.8	39.6	39.4	41.5	41.1	44.0	43.6	43.0	42.5	42.5	42.5	42.3
7. Government consumption expenditure	17.6	19.0	20.5	21.1	20.5	19.8	19.9	21.4	20.7	19.9	18.5	19.1	18.6	18.1	18.0	17.6	17.3	16.9
8. Collective consumption	7.8	8.0	8.6	8.9	8.8	8.8	8.8	9.5	9.3	9.2	8.5	8.9	8.8	9.1	9.0	8.0	7.8	7.7
9. Social transfers in kind	9.8	11.0	12.0	12.2	11.6	11.0	11.1	11.9	11.4	10.7	10.0	10.2	9.8	9.1	9.0	9.6	9.4	9.2
10. Compensation of employees	12.5	13.7	14.3	14.5	13.8	13.1	13.1	14.0	13.7	12.8	11.7	12.5	11.9	11.3	11.3	11.0	11.0	10.9
11. Intermediate consumption	4.3	4.7	4.9	5.1	5.1	5.4	5.5	6.2	5.9	6.0	5.8	5.6	5.7	5.6	5.6	5.4	5.4	5.3
12. Social transfers other than in kind	10.7	11.1	13.5	14.0	14.1	14.1	14.6	16.4	16.4	17.0	17.6	18.5	17.8	17.4	17.1	16.7	16.6	16.6
13. Social transfers in kind via market producers	1.5	1.8	2.2	2.2	2.1	2.0	2.1	2.4	2.2	1.9	2.0	1.9	1.9	1.9	1.8	1.8	1.8	1.8
14. Interest	5.5	3.0	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.6	4.2	3.9	3.5	3.4
15. Subsidies	1.0	1.2	0.9	0.9	0.9	0.8	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.4	0.4	0.4
16. Other current expenditure	2.0	2.1	2.3	2.4	2.5	2.4	2.4	2.7	2.8	2.9	2.7	2.7	2.7	2.6	2.5	2.3	2.4	2.4
17. Total current expenditure	37.4	37.6	40.6	41.7	41.2	40.8	41.5	45.3	44.6	45.6	45.3	46.8	45.6	43.9	43.0	41.5	41.1	40.7
18. Gross saving	-1.2	0.9	-1.9	-2.5	-1.2	-0.2	-0.7	-5.7	-5.2	-4.1	-4.2	-2.8	-2.0	-0.9	-0.5	1.0	1.3	1.5
19. Capital transfers received	1.3	0.9	1.2	1.3	0.9	0.8	0.8	0.8	1.3	1.1	1.8	1.1	1.0	0.8	0.4	0.4	0.7	0.6
20. Total revenue	37.4	39.4	39.9	40.5	40.9	41.5	41.6	40.4	40.6	42.6	42.9	45.1	44.6	43.8	43.0	42.9	43.2	42.9
21. Gross fixed capital formation	4.4	4.6	4.4	4.1	3.4	3.2	3.7	4.1	5.3	3.5	2.5	2.2	2.0	2.2	1.5	1.8	2.2	2.3
22. Other capital expenditure	0.8	0.5	1.0	0.9	0.6	0.4	0.1	0.8	1.9	0.9	0.8	1.0	4.2	2.0	0.4	2.6	0.7	0.5
23. Total expenditure	42.6	42.6	46.1	46.7	45.2	44.5	45.3	50.2	51.8	50.0	48.5	49.9	51.8	48.2	44.9	45.9	44.1	43.5
24. Tax burden	29.3	31.0	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.3	34.4	34.3	34.6	34.6	34.4
25. Net lending (+) or net borrowing (-)	-5.2	-3.2	-6.2	-6.2	-4.3	-3.0	-3.8	-9.8	-11.2	-7.4	-5.7	-4.8	-7.2	-4.4	-2.0	-3.0	-0.9	-0.6

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	8.0	3.6	-0.7	9.5	6.9	2.7	-1.2	-11.1	7.2	2.7	-4.4	-0.1	5.3	6.1	4.9	6.1	4.8	3.3
2. Current taxes on income and wealth	14.2	12.7	3.0	2.1	9.4	16.1	3.5	-9.0	0.5	9.8	-9.4	28.2	-2.1	2.8	-2.3	3.3	0.2	2.0
3. Social contributions	5.3	11.1	3.2	6.5	4.3	3.5	4.2	2.4	0.8	-0.8	-9.7	6.8	0.0	1.6	4.0	5.1	4.4	3.6
4. Of which actual social contributions	4.2	9.4	-0.2	5.3	3.5	6.1	4.9	0.2	3.1	1.4	-6.7	3.5	2.9	3.9	4.6	6.0	4.6	3.8
5. Other current revenue, including sales	8.7	2.7	12.2	-2.9	11.0	13.3	5.6	2.5	-4.3	3.3	6.8	0.6	-2.0	-4.0	-0.9	-2.0	4.5	1.6
6. Total current revenue	8.8	7.6	2.9	5.3	7.2	7.2	2.3	-4.8	2.0	3.3	-5.4	8.1	0.8	2.5	2.0	4.1	3.6	2.9
7. Government consumption expenditure	7.3	12.4	6.0	6.9	1.7	2.0	2.7	5.6	-0.9	-6.1	-10.9	4.2	-0.9	1.2	2.4	1.7	1.9	1.5
8. Collective consumption	4.5	15.0	7.1	8.3	3.6	5.5	2.4	5.7	-0.2	-3.1	-11.1	5.0	0.9	7.2	2.4	-7.6	1.9	1.5
9. Social transfers in kind	9.5	10.7	5.3	5.9	0.3	-0.7	2.9	5.5	-1.4	-8.6	-10.7	3.6	-2.5	-4.2	2.4	11.0	1.9	1.5
10. Compensation of employees	7.6	11.0	4.0	6.0	-0.6	0.4	2.1	4.8	0.0	-8.1	-12.9	8.3	-3.8	-0.8	2.6	1.9	3.3	3.0
11. Intermediate consumption	8.3	14.0	7.8	9.0	4.5	12.6	4.5	9.2	-1.9	0.2	-9.0	-0.8	2.5	1.5	4.2	0.5	2.6	1.6
12. Social transfers other than in kind	7.6	11.2	7.7	7.9	5.5	5.4	5.5	10.2	2.8	1.2	-0.9	6.3	-2.3	1.7	1.2	1.4	3.4	3.2
13. Social transfers in kind via market producers	15.0	6.5	9.9	6.8	1.3	0.5	7.0	8.0	-6.6	-12.6	-1.0	-2.7	0.4	2.9	0.3	1.9	4.4	2.0
14. Interest	-7.6	9.7	0.2	3.9	13.7	12.5	7.4	-6.1	1.0	44.3	8.0	0.5	2.7	-3.2	-5.5	-3.7	-5.5	-0.4
15. Subsidies	26.2	-6.0	-21.9	5.7	-0.2	-6.9	-13.7	9.0	2.9	-9.8	-12.8	1.3	19.2	-8.6	-13.2	-11.1	2.0	0.7
16. Other current expenditure 1)	0.0	0.0	0.2	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	-0.1	0.0	0.0	-0.2	0.0	-0.2	0.1	0.0
17. Total current expenditure	6.1	10.1	5.4	6.9	3.6	4.5	3.7	7.1	0.9	0.1	-5.2	4.5	-1.0	0.2	1.0	0.5	2.7	2.4
18. Gross saving 1)	0.9	-0.9	-1.0	-0.6	1.4	1.0	-0.6	-5.0	0.5	1.1	0.0	1.3	0.8	1.1	0.4	1.5	0.3	0.2
19. Capital transfers received	7.3	-9.0	-27.7	18.9	-32.2	-0.3	-4.4	4.4	60.6	-15.0	53.2	-34.5	-10.4	-19.7	-43.1	-7.8	96.8	-8.6
20. Total revenue	8.7	7.1	1.6	5.7	5.9	7.0	2.2	-4.6	3.1	2.7	-3.9	6.4	0.5	2.0	1.2	3.9	4.4	2.7
21. Gross fixed capital formation	17.0	0.2	5.7	-4.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-32.3	-11.0	-6.9	17.4	-32.4	24.9	28.8	8.0
22. Other capital expenditure 1)	0.0	-0.5	0.2	-0.1	-0.3	-0.2	-0.4	0.7	1.2	-1.0	-0.1	0.2	3.2	-2.2	-1.6	2.1	-1.8	-0.3
23. Total expenditure	7.3	7.6	6.0	5.5	1.6	3.8	3.9	8.7	5.8	-5.5	-7.3	4.1	5.4	-3.3	-3.8	6.2	-0.4	2.1
24. Tax burden	8.4	7.7	0.3	6.4	6.6	7.2	1.7	-7.5	4.2	4.1	-6.0	8.4	2.2	4.5	2.8	5.0	3.4	3.1
25. Net lending (+) or net borrowing (-)	0.4	-0.2	-1.8	0.0	1.9	1.3	-0.8	-6.0	-1.4	3.8	1.7	0.8	-2.3	2.8	2.4	-1.0	2.1	0.3

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	5.2	4.8	6.2	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	4.4	2.0	3.0	0.9	0.6
2. Interest payments (% of GDP)	5.5	3.0	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.6	4.2	3.9	3.5	3.4
3. Implicit interest rate 2)	:	6.3	4.5	4.3	4.3	4.5	4.6	4.1	3.6	4.4	4.2	3.9	3.9	3.6	3.4	3.1	2.9	2.9
4. Nominal GDP growth rate	8.1	5.7	4.3	4.1	4.8	5.5	1.9	-1.9	2.6	-2.1	-4.4	1.1	1.7	3.9	3.2	4.1	3.7	3.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	4.8	6.2	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	4.4	2.0	3.0	0.9	0.6
6. Contribution of nominal GDP growth	:	-2.7	-2.4	-2.5	-3.1	-3.6	-1.3	1.4	-2.1	2.1	5.1	-1.4	-2.1	-4.9	-3.9	-5.1	-4.5	-4.0
7. Stock-flow adjustment 3)	:	1.0	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.6	-3.5	-1.4	3.1	-2.1	0.4	0.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.4	1.8	3.6	3.6	1.6	0.1	0.7	6.8	8.2	3.1	0.8	0.0	2.3	-0.2	-2.2	-0.9	-2.7	-2.8
9. Snow-ball effect	:	0.3	0.2	0.1	-0.3	-0.7	1.8	4.4	0.8	6.4	10.0	3.5	2.8	-0.3	0.2	-1.2	-0.9	-0.6
10. Stock-flow adjustment 3)	:	1.0	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.6	-3.5	-1.4	3.1	-2.1	0.4	0.5
(% of GDP)																		
11. Change in gross debt 5)	:	3.1	3.3	5.4	1.8	-0.7	3.2	11.9	12.6	15.2	14.8	2.8	1.6	-1.8	1.1	-4.2	-3.2	-3.0
12. Level of gross debt (end of year)	58.3	53.4	62.0	67.4	69.2	68.4	71.7	83.6	96.2	111.4	126.2	129.0	130.6	128.8	129.9	125.7	122.5	119.5

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

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

3) Line 7 = line 10.

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

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

Table 17A

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

Slovenia

(Mrd EURO-SIT)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1.59	2.92	4.27	4.49	4.68	5.07	5.29	4.91	5.10	5.17	5.22	5.42	5.58	5.73	5.89	6.14	6.47	6.73
2. Current taxes on income and wealth	0.71	1.35	2.22	2.49	2.83	3.17	3.32	2.93	2.91	2.89	2.72	2.54	2.69	2.80	3.02	3.22	3.47	3.71
3. Social contributions	1.75	2.68	3.92	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.50	5.39	5.49	5.72	5.97	6.37	6.80	7.21
4. Of which actual social contributions	1.73	2.64	3.86	4.09	4.35	4.73	5.24	5.29	5.40	5.42	5.38	5.27	5.37	5.61	5.84	6.24	6.66	7.06
5. Other current revenue, including sales	0.55	1.05	1.48	1.51	1.53	1.62	2.01	1.88	2.13	2.23	2.35	2.47	2.35	2.44	2.48	2.70	2.51	2.54
6. Total current revenue	4.60	8.00	11.89	12.66	13.46	14.67	15.94	15.10	15.63	15.81	15.79	15.82	16.11	16.69	17.35	18.42	19.25	20.19
7. Government consumption expenditure	1.89	3.50	5.16	5.46	5.82	6.08	6.84	7.25	7.35	7.54	7.30	7.07	7.00	7.20	7.58	7.91	8.35	8.77
8. Collective consumption	0.76	1.45	2.13	2.27	2.44	2.55	2.90	3.05	3.05	3.15	3.02	2.87	2.83	3.00	3.17	3.30	3.32	3.34
9. Social transfers in kind	1.14	2.04	3.04	3.19	3.38	3.53	3.94	4.20	4.30	4.38	4.27	4.21	4.17	4.20	4.40	4.61	5.03	5.43
10. Compensation of employees	1.17	2.09	3.14	3.30	3.48	3.64	4.11	4.40	4.56	4.67	4.55	4.33	4.26	4.30	4.58	4.79	5.10	5.38
11. Intermediate consumption	0.65	1.20	1.62	1.72	1.86	1.95	2.27	2.34	2.46	2.63	2.49	2.47	2.47	2.56	2.60	2.73	2.82	2.92
12. Social transfers other than in kind	1.61	2.96	4.29	4.50	4.73	4.96	5.47	5.84	6.08	6.34	6.19	6.20	6.19	6.25	6.28	6.47	6.71	7.04
13. Social transfers in kind via market producers	0.18	0.37	0.56	0.59	0.63	0.66	0.73	0.79	0.78	0.80	0.76	0.75	0.73	0.77	0.80	0.83	0.87	0.93
14. Interest	0.22	0.44	0.46	0.45	0.43	0.44	0.42	0.47	0.59	0.70	0.73	0.93	1.22	1.25	1.22	1.07	0.93	0.83
15. Subsidies	0.22	0.35	0.46	0.44	0.49	0.55	0.59	0.67	0.65	0.38	0.33	0.38	0.33	0.32	0.31	0.32	0.33	0.34
16. Other current expenditure	0.11	0.33	0.63	0.80	0.79	0.74	0.89	0.84	0.79	0.81	0.80	0.85	0.75	0.78	1.01	0.89	0.97	1.10
17. Total current expenditure	4.16	7.74	11.16	11.80	12.42	12.95	14.48	15.35	15.91	16.32	15.83	15.91	15.94	16.23	16.80	17.11	17.74	18.55
18. Gross saving	0.44	0.26	0.73	0.86	1.04	1.72	1.46	-0.25	-0.28	-0.51	-0.04	-0.09	0.17	0.47	0.56	1.31	1.51	1.64
19. Capital transfers received	0.01	0.03	0.10	0.08	0.11	0.13	0.17	0.22	0.18	0.17	0.25	0.43	0.57	0.74	0.16	0.24	0.42	0.49
20. Total revenue	4.62	8.03	12.00	12.74	13.57	14.80	16.11	15.33	15.81	15.99	16.04	16.25	16.68	17.44	17.52	18.66	19.67	20.68
21. Gross fixed capital formation	0.43	0.70	1.09	1.10	1.35	1.60	1.79	1.82	1.80	1.50	1.46	1.58	1.91	1.82	1.29	1.28	1.44	1.73
22. Other capital expenditure	0.88	0.28	0.29	0.23	0.18	0.29	0.38	0.26	0.15	0.63	0.20	4.08	0.90	0.50	0.22	0.26	0.24	0.23
23. Total expenditure	5.48	8.72	12.54	13.13	13.95	14.83	16.65	17.44	17.86	18.45	17.50	21.57	18.75	18.54	18.30	18.65	19.43	20.50
24. Tax burden	4.04	6.92	10.36	11.09	11.88	13.03	13.89	13.18	13.46	13.54	13.37	13.29	13.71	14.20	14.82	15.67	16.68	17.58
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.54	-0.39	-0.38	-0.03	-0.54	-2.11	-2.04	-2.46	-1.46	-5.32	-2.07	-1.11	-0.78	0.01	0.24	0.18



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	15.1	15.5	15.4	15.4	14.8	14.4	13.9	13.6	14.1	14.0	14.5	15.0	14.8	14.8	14.6	14.2	13.9	13.6
2. Current taxes on income and wealth	6.7	7.2	8.0	8.5	9.0	9.0	8.7	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.4	7.5	7.5
3. Social contributions	16.7	14.2	14.2	14.2	14.0	13.7	14.0	14.9	15.2	15.0	15.3	14.9	14.6	14.7	14.8	14.7	14.6	14.6
4. Of which actual social contributions	16.5	13.9	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.5	14.3	14.4	14.5	14.4	14.3	14.3
5. Other current revenue, including sales	5.2	5.5	5.4	5.2	4.8	4.6	5.3	5.2	5.9	6.0	6.5	6.8	6.2	6.3	6.1	6.2	5.4	5.1
6. Total current revenue	43.8	42.3	43.0	43.3	42.7	41.7	42.0	41.8	43.1	42.9	43.8	43.6	42.8	43.0	42.9	42.6	41.4	40.8
7. Government consumption expenditure	18.0	18.5	18.7	18.7	18.4	17.3	18.0	20.1	20.3	20.4	20.2	19.5	18.6	18.6	18.7	18.3	18.0	17.7
8. Collective consumption	7.2	7.7	7.7	7.8	7.7	7.3	7.6	8.4	8.4	8.5	8.4	7.9	7.5	7.7	7.8	7.6	7.1	6.8
9. Social transfers in kind	10.8	10.8	11.0	10.9	10.7	10.0	10.4	11.6	11.9	11.9	11.8	11.6	11.1	10.8	10.9	10.6	10.8	11.0
10. Compensation of employees	11.1	11.1	11.3	11.3	11.0	10.4	10.8	12.2	12.6	12.7	12.6	11.9	11.3	11.1	11.3	11.1	11.0	10.9
11. Intermediate consumption	6.2	6.3	5.9	5.9	5.9	5.5	6.0	6.5	6.8	7.1	6.9	6.8	6.6	6.6	6.4	6.3	6.1	5.9
12. Social transfers other than in kind	15.3	15.6	15.5	15.4	15.0	14.1	14.4	16.1	16.8	17.2	17.1	17.1	16.5	16.1	15.5	14.9	14.4	14.2
13. Social transfers in kind via market producers	1.7	1.9	2.0	2.0	2.0	1.9	1.9	2.2	2.1	2.2	2.1	2.1	1.9	2.0	2.0	1.9	1.9	1.9
14. Interest	2.1	2.4	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	3.2	3.0	2.5	2.0	1.7
15. Subsidies	2.1	1.9	1.7	1.5	1.6	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
16. Other current expenditure	1.1	1.7	2.3	2.8	2.5	2.1	2.4	2.3	2.2	2.2	2.2	2.4	2.0	2.0	2.5	2.1	2.1	2.2
17. Total current expenditure	39.6	40.9	40.3	40.4	39.4	36.8	38.2	42.4	43.9	44.2	43.9	43.9	42.4	41.8	41.6	39.5	38.2	37.5
18. Gross saving	4.2	1.4	2.6	3.0	3.3	4.9	3.8	-0.7	-0.8	-1.4	-0.1	-0.3	0.5	1.2	1.4	3.0	3.2	3.3
19. Capital transfers received	0.1	0.2	0.4	0.3	0.3	0.4	0.5	0.6	0.5	0.5	0.7	1.2	1.5	1.9	0.4	0.6	0.9	1.0
20. Total revenue	43.9	42.5	43.4	43.6	43.0	42.1	42.5	42.4	43.6	43.3	44.5	44.8	44.3	44.9	43.3	43.1	42.3	41.8
21. Gross fixed capital formation	4.1	3.7	3.9	3.8	4.3	4.5	4.7	5.0	5.0	4.1	4.1	4.3	5.1	4.7	3.2	2.9	3.1	3.5
22. Other capital expenditure	8.4	1.5	1.0	0.8	0.6	0.8	1.0	0.7	0.4	1.7	0.6	11.3	2.4	1.3	0.5	0.6	0.5	0.5
23. Total expenditure	52.1	46.1	45.3	44.9	44.2	42.2	43.9	48.2	49.3	50.0	48.5	59.5	49.9	47.7	45.3	43.1	41.8	41.5
24. Tax burden	38.4	36.6	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	36.7	36.4	36.6	36.7	36.2	35.9	35.6
25. Net lending (+) or net borrowing (-)	-8.2	-3.6	-2.0	-1.3	-1.2	-0.1	-1.4	-5.8	-5.6	-6.7	-4.0	-14.7	-5.5	-2.9	-1.9	0.0	0.5	0.4

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	17.0	4.8	6.2	5.3	4.2	8.3	4.3	-7.2	3.9	1.5	0.9	3.9	3.0	2.6	2.8	4.2	5.4	4.1
2. Current taxes on income and wealth	23.4	10.1	11.0	12.4	13.3	12.0	4.8	-11.7	-0.7	-0.8	-5.8	-6.6	6.0	4.0	7.9	6.5	7.9	6.9
3. Social contributions	2.9	11.0	8.3	6.1	6.3	8.7	10.6	1.2	2.0	0.5	-0.4	-2.1	1.8	4.4	4.2	6.8	6.8	6.0
4. Of which actual social contributions	2.8	11.0	8.1	6.1	6.4	8.8	10.6	1.1	2.0	0.5	-0.8	-2.1	1.9	4.4	4.2	6.8	6.8	6.0
5. Other current revenue, including sales	16.9	15.1	4.9	1.8	1.2	6.0	24.2	-6.5	13.2	4.9	5.5	4.9	-4.8	3.8	1.6	8.8	-7.0	1.1
6. Total current revenue	12.6	9.0	7.6	6.4	6.4	8.9	8.7	-5.3	3.5	1.2	-0.1	0.1	1.9	3.6	4.0	6.1	4.5	4.9
7. Government consumption expenditure	14.2	13.6	7.0	5.7	6.6	4.5	12.5	6.0	1.4	2.5	-3.2	-3.1	-1.1	3.0	5.1	4.4	5.6	5.1
8. Collective consumption	16.7	14.2	7.2	6.7	7.3	4.7	13.8	5.1	-0.1	3.4	-4.1	-5.2	-1.2	6.1	5.6	4.0	0.6	0.6
9. Social transfers in kind	12.6	13.2	6.9	5.0	6.1	4.3	11.7	6.7	2.4	1.9	-2.6	-1.6	-1.0	0.8	4.8	4.6	9.1	8.1
10. Compensation of employees	14.2	13.1	6.7	5.3	5.3	4.6	12.9	7.0	3.7	2.4	-2.6	-4.8	-1.7	0.9	6.7	4.6	6.4	5.6
11. Intermediate consumption	14.1	13.5	4.6	5.7	8.5	4.6	16.3	3.3	4.9	7.1	-5.4	-0.7	-0.2	3.8	1.5	5.1	3.5	3.3
12. Social transfers other than in kind	13.9	11.1	7.4	4.8	5.3	4.8	10.3	6.7	4.1	4.2	-2.4	0.2	-0.1	1.0	0.4	3.0	3.7	5.0
13. Social transfers in kind via market producers	9.4	20.8	6.2	6.6	7.1	4.3	10.4	8.2	-1.5	2.3	-5.0	-1.0	-3.1	5.5	4.0	4.5	4.7	6.1
14. Interest	12.1	11.9	-6.5	-2.8	-3.3	1.3	-4.9	14.0	24.7	18.1	4.5	27.1	31.4	2.7	-2.5	-12.0	-13.1	-10.6
15. Subsidies	1.8	8.9	-8.3	-5.7	12.8	12.1	7.8	12.2	-2.5	-41.9	-12.7	15.3	-13.3	-2.8	-1.5	2.5	2.9	3.3
16. Other current expenditure 1)	0.0	0.1	0.5	0.5	-0.3	-0.4	0.2	0.0	-0.1	0.0	0.0	0.1	-0.4	0.0	0.5	-0.4	0.0	0.1
17. Total current expenditure	13.2	12.6	6.7	5.7	5.3	4.2	11.9	6.0	3.6	2.6	-3.0	0.5	0.2	1.8	3.5	1.9	3.7	4.5
18. Gross saving 1)	-0.3	-1.3	0.3	0.3	0.3	1.6	-1.1	-4.5	-0.1	-0.6	1.3	-0.1	0.7	0.8	0.2	1.6	0.2	0.1
19. Capital transfers received	8.2	-9.5	215.4	-25.9	40.4	23.0	28.3	29.5	-18.0	-5.2	45.0	73.1	31.3	30.8	-77.8	44.8	76.8	16.6
20. Total revenue	12.6	8.9	8.2	6.2	6.6	9.1	8.9	-4.9	3.2	1.1	0.4	1.3	2.6	4.5	0.5	6.5	5.4	5.1
21. Gross fixed capital formation	13.1	0.7	13.5	0.8	23.2	17.9	12.1	2.0	-1.5	-16.6	-2.4	7.7	21.4	-4.7	-29.4	-0.9	13.1	19.5
22. Other capital expenditure 1)	-7.3	-0.3	-0.3	-0.3	-0.2	0.3	0.2	-0.3	-0.3	1.3	-1.1	10.7	-8.9	-1.1	-0.7	0.1	-0.1	-0.1
23. Total expenditure	-2.7	10.6	6.7	4.7	6.3	6.3	12.3	4.7	2.4	3.3	-5.1	23.2	-13.1	-1.1	-1.3	1.9	4.2	5.5
24. Tax burden	11.9	7.9	8.1	7.1	7.1	9.7	6.6	-5.1	2.1	0.6	-1.3	-0.6	3.1	3.6	4.4	5.7	6.5	5.4
25. Net lending (+) or net borrowing (-)	7.1	-0.7	0.7	0.6	0.1	1.1	-1.3	-4.4	0.2	-1.0	2.6	-10.6	9.2	2.7	0.9	2.0	0.5	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	8.2	3.9	2.0	1.3	1.2	0.1	1.4	5.8	5.6	6.7	4.0	14.7	5.5	2.9	1.9	0.0	-0.5	-0.4
2. Interest payments (% of GDP)	2.1	2.3	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	3.2	3.0	2.5	2.0	1.7
3. Implicit interest rate 2)	:	10.0	6.7	6.0	5.6	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
4. Nominal GDP growth rate	28.0	11.9	7.8	5.6	8.0	11.4	8.0	-4.7	0.2	1.8	-2.2	0.5	3.8	3.2	4.1	7.1	7.4	6.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.2	3.9	2.0	1.3	1.2	0.1	1.4	5.8	5.6	6.7	4.0	14.7	5.5	2.9	1.9	0.0	-0.5	-0.4
6. Contribution of nominal GDP growth	:	-2.7	-1.9	-1.4	-1.9	-2.7	-1.7	1.1	-0.1	-0.7	1.1	-0.2	-2.6	-2.5	-3.2	-5.2	-5.1	-4.2
7. Stock-flow adjustment 3)	:	-0.9	0.1	-0.5	0.4	-0.6	-0.8	5.9	-1.8	2.3	2.1	2.2	7.0	2.0	-2.8	0.3	1.3	0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	6.1	1.6	0.3	-0.2	-0.2	-1.2	0.3	4.5	4.0	4.8	2.0	12.1	2.3	-0.4	-1.1	-2.5	-2.5	-2.0
9. Snow-ball effect	:	-0.4	-0.3	0.1	-0.6	-1.4	-0.6	2.4	1.5	1.2	3.1	2.3	0.7	0.7	-0.2	-2.7	-3.0	-2.5
10. Stock-flow adjustment 3)	:	-0.9	0.1	-0.5	0.4	-0.6	-0.8	5.9	-1.8	2.3	2.1	2.2	7.0	2.0	-2.8	0.3	1.3	0.3
(% of GDP)																		
11. Change in gross debt 5)	:	0.2	0.1	-0.6	-0.3	-3.2	-1.0	12.8	3.7	8.3	7.2	16.6	10.0	2.3	-4.1	-4.9	-4.3	-4.2
12. Level of gross debt (end of year)	18.3	26.1	26.8	26.3	26.0	22.8	21.8	34.6	38.4	46.6	53.8	70.4	80.3	82.6	78.6	73.6	69.3	65.1

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	3.3	6.4	2.3	2.9	3.6	1.9	2.4	7.8	7.5	4.3	4.3	2.7	2.7	2.7	2.2	1.0	0.9	0.3
2. Interest payments (% of GDP)	2.3	3.9	2.1	1.7	1.4	1.4	1.3	1.4	1.3	1.5	1.8	1.9	1.9	1.7	1.6	1.4	1.3	1.2
3. Implicit interest rate 2)	:	8.6	5.7	4.6	4.7	5.0	4.7	4.7	3.8	3.9	4.2	3.7	3.6	3.4	3.2	2.8	2.7	2.6
4. Nominal GDP growth rate	16.3	8.6	11.3	9.4	11.6	12.1	8.6	-6.5	5.6	4.5	2.9	2.0	2.6	3.7	2.9	4.7	6.8	6.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.3	6.4	2.3	2.9	3.6	1.9	2.4	7.8	7.5	4.3	4.3	2.7	2.7	2.7	2.2	1.0	0.9	0.3
6. Contribution of nominal GDP growth	:	-3.9	-4.2	-3.5	-3.6	-3.3	-2.4	2.0	-1.9	-1.8	-1.2	-1.0	-1.4	-1.9	-1.5	-2.3	-3.2	-3.1
7. Stock-flow adjustment 3)	:	-3.8	1.0	-5.9	-3.2	0.5	-1.7	-2.0	-0.7	0.0	5.4	0.9	-2.5	-2.0	-1.3	0.3	0.4	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.0	2.5	0.2	1.2	2.2	0.6	1.1	6.4	6.2	2.7	2.6	0.8	0.8	1.0	0.6	-0.4	-0.4	-0.9
9. Snow-ball effect	:	0.0	-2.1	-1.8	-2.1	-1.9	-1.1	3.4	-0.6	-0.3	0.5	0.8	0.5	-0.2	0.2	-0.9	-1.9	-1.9
10. Stock-flow adjustment 3)	:	-3.8	1.0	-5.9	-3.2	0.5	-1.7	-2.0	-0.7	0.0	5.4	0.9	-2.5	-2.0	-1.3	0.3	0.4	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	-1.3	-0.9	-6.5	-3.1	-0.9	-1.6	7.8	4.9	2.5	8.5	2.6	-1.2	-1.2	-0.5	-1.0	-1.9	-2.4
12. Level of gross debt (end of year)	21.7	48.3	40.6	34.1	31.0	30.1	28.5	36.3	41.2	43.7	52.2	54.7	53.5	52.3	51.8	50.9	49.0	46.6

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 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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.6	13.4	13.2	13.3	13.2	12.7	12.4	12.9	12.9	13.8	14.1	14.4	14.4	14.2	14.4	14.1	13.9	13.7
2. Current taxes on income and wealth	16.8	20.5	17.0	16.9	16.8	17.0	16.8	15.5	15.4	15.9	15.6	16.2	16.4	16.6	16.5	16.6	16.2	16.0
3. Social contributions	14.3	11.8	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	12.9	12.9	12.2	12.0	12.0
4. Of which actual social contributions	14.1	11.7	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	12.9	12.9	12.2	12.0	12.0
5. Other current revenue, including sales	10.2	8.9	9.5	9.6	10.0	10.3	11.1	11.2	11.1	11.1	11.2	11.1	11.0	10.4	10.0	9.7	9.4	9.2
6. Total current revenue	54.9	54.5	51.1	51.5	51.9	51.6	52.0	51.9	51.8	53.0	53.7	54.5	54.6	54.0	53.9	52.7	51.5	50.9
7. Government consumption expenditure	21.9	19.8	21.3	21.5	21.4	20.9	21.7	24.2	23.9	23.6	24.4	24.7	24.7	24.4	24.0	23.1	22.7	22.3
8. Collective consumption	8.1	7.1	7.3	7.3	7.3	7.1	7.4	8.2	8.0	7.8	7.9	8.2	8.1	7.9	7.9	7.6	7.2	6.9
9. Social transfers in kind	13.8	12.7	13.9	14.2	14.1	13.7	14.3	16.0	15.9	15.9	16.5	16.5	16.5	16.5	16.0	15.5	15.5	15.4
10. Compensation of employees	14.8	12.8	13.2	13.3	13.1	12.6	12.9	14.3	14.1	13.9	14.3	14.3	14.2	13.9	13.3	12.5	12.2	12.1
11. Intermediate consumption	8.1	7.5	8.6	8.8	8.9	8.9	9.4	10.8	11.0	10.9	11.3	11.5	11.5	11.0	11.0	10.8	10.7	10.4
12. Social transfers other than in kind	21.3	15.7	15.9	15.7	15.3	14.5	14.7	17.3	17.5	17.2	18.1	18.9	19.6	19.8	19.6	19.0	18.6	18.4
13. Social transfers in kind via market producers	1.4	1.6	2.0	2.1	2.1	2.1	2.2	2.5	2.5	2.6	2.6	2.7	2.7	2.8	2.8	2.8	2.7	2.7
14. Interest	3.8	2.7	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.0	0.9	0.9
15. Subsidies	2.7	1.5	1.3	1.3	1.3	1.2	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.3	1.2	1.1	1.1
16. Other current expenditure	2.4	2.5	2.5	2.6	2.6	2.4	2.5	2.8	2.9	2.9	2.8	3.0	3.0	2.8	2.7	2.5	2.3	2.2
17. Total current expenditure	54.5	44.1	45.1	45.3	44.8	43.1	44.3	50.4	50.7	50.2	51.9	53.1	53.6	52.9	51.8	49.7	48.7	47.8
18. Gross saving	0.5	10.4	6.0	6.2	7.1	8.5	7.6	1.5	1.0	2.8	1.8	1.4	1.0	1.1	2.1	3.0	2.8	3.1
19. Capital transfers received	0.2	0.4	0.4	0.4	0.4	0.3	0.5	0.3	0.4	0.3	0.3	0.4	0.3	0.4	0.3	0.5	0.4	0.3
20. Total revenue	55.1	54.9	51.5	51.9	52.3	51.9	52.4	52.2	52.1	53.3	54.0	54.9	54.9	54.4	54.2	53.2	51.9	51.3
21. Gross fixed capital formation	3.7	3.5	3.9	3.7	3.4	3.5	3.6	4.0	3.7	3.8	4.0	4.2	4.2	3.9	4.0	3.9	3.8	3.6
22. Other capital expenditure	2.9	0.4	0.3	0.3	0.2	0.2	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.2	0.1	0.1	0.1
23. Total expenditure	61.1	48.0	49.3	49.3	48.3	46.8	48.3	54.8	54.8	54.4	56.2	57.5	58.1	57.1	56.0	53.7	52.6	51.5
24. Tax burden	44.9	46.0	42.0	42.3	42.3	41.6	41.3	41.1	40.9	42.2	42.8	43.7	43.9	44.0	44.2	43.5	-6.2	-4.8
25. Net lending (+) or net borrowing (-)	-5.9	6.9	2.2	2.6	3.9	5.1	4.2	-2.5	-2.6	-1.0	-2.2	-2.6	-3.2	-2.8	-1.8	-0.6	-0.7	-0.2

Table 19C

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

Finland

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	4.4	3.8	1.4	4.3	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	4.2	0.9	0.4	4.8	1.3	2.4	2.5
2. Current taxes on income and wealth	13.2	23.1	4.0	3.3	4.1	9.7	2.5	-13.8	2.9	8.0	-0.1	5.6	2.6	3.0	2.2	4.5	1.3	2.9
3. Social contributions	-0.4	1.0	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.2	2.2	3.4
4. Of which actual social contributions	-0.4	1.2	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.2	2.2	3.4
5. Other current revenue, including sales	2.9	17.9	7.7	4.6	9.0	11.7	11.6	-6.0	3.2	5.2	2.2	1.0	-0.5	-3.4	-0.4	0.4	0.8	1.8
6. Total current revenue	5.6	11.9	3.9	4.5	5.8	7.5	4.6	-6.7	3.1	7.7	2.8	3.3	1.3	0.9	2.7	1.3	1.7	2.7
7. Government consumption expenditure	4.8	4.7	5.1	4.9	4.5	5.4	7.8	4.4	2.0	4.0	4.7	3.3	0.8	0.8	1.1	-0.4	2.5	2.0
8. Collective consumption	5.2	2.6	3.5	3.7	4.0	6.1	7.2	4.6	0.9	1.5	3.6	5.5	0.4	-1.3	3.7	-1.3	-0.5	-0.5
9. Social transfers in kind	4.6	6.0	5.9	5.5	4.8	5.0	8.2	4.3	2.5	5.3	5.3	2.3	1.0	1.9	-0.1	0.1	4.0	3.2
10. Compensation of employees	5.2	4.5	4.2	4.5	3.2	4.0	6.3	3.4	2.5	3.8	4.1	2.0	0.1	-0.4	-1.1	-2.4	1.3	3.1
11. Intermediate consumption	5.3	5.9	6.5	5.5	6.6	7.6	10.5	7.1	5.0	4.3	5.0	4.2	0.8	-2.3	2.6	1.6	3.8	0.8
12. Social transfers other than in kind	0.6	-1.4	3.5	2.8	2.2	2.3	5.0	9.9	4.6	3.7	6.5	6.6	4.7	3.2	1.7	0.5	2.0	2.9
13. Social transfers in kind via market producers	15.7	8.3	9.2	7.0	7.1	5.8	11.7	6.2	3.8	6.0	4.2	4.2	2.4	5.0	4.1	2.1	1.3	1.2
14. Interest	9.7	0.5	-2.5	-1.2	-2.7	2.7	2.4	-11.0	3.4	9.9	3.5	-9.9	-2.7	-1.8	-4.5	-7.0	-2.0	-0.6
15. Subsidies	-25.0	2.4	0.0	2.9	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	-0.3	5.3	-4.3	-2.1	-1.0	0.0
16. Other current expenditure 1)	0.1	-0.1	-0.1	0.1	0.0	-0.1	0.1	0.4	0.0	0.0	0.0	0.2	0.0	-0.2	-0.1	-0.2	-0.1	-0.1
17. Total current expenditure	2.6	2.3	4.1	4.1	3.7	4.1	6.9	6.1	4.1	4.2	4.8	4.1	2.1	0.7	0.8	-0.4	1.8	2.0
18. Gross saving 1)	1.6	4.4	-0.1	0.2	0.9	1.4	-0.9	-6.1	-0.5	1.7	-0.9	-0.4	-0.4	0.1	1.0	0.8	-0.1	0.3
19. Capital transfers received	48.9	15.2	10.7	0.9	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-22.6	20.9	-17.6	59.5	-19.8	0.0
20. Total revenue	5.7	11.9	3.9	4.4	5.8	7.4	4.8	-6.9	3.2	7.6	2.8	3.4	1.1	1.0	2.6	1.6	1.5	2.7
21. Gross fixed capital formation	11.8	-3.2	6.3	-3.1	-2.8	10.9	7.4	2.9	-4.1	8.9	8.0	4.5	1.8	-5.1	7.0	-0.6	2.0	-2.7
22. Other capital expenditure 1)	-1.3	-0.4	0.1	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	0.0	0.1	0.0	-0.2	-0.1	0.0	0.0
23. Total expenditure	0.9	1.2	4.4	3.7	3.0	4.6	7.1	6.0	3.3	4.5	4.9	4.1	2.1	0.3	0.9	-0.6	1.9	1.7
24. Tax burden	6.2	10.9	3.2	4.4	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	4.0	1.5	2.2	3.4	1.9	-114.8	-19.8
25. Net lending (+) or net borrowing (-)	2.7	5.2	-0.2	0.4	1.3	1.2	-1.0	-6.7	-0.1	1.6	-1.1	-0.4	-0.6	0.5	1.0	1.2	-0.2	0.5

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	5.9	-5.0	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.8	1.8	0.6	0.7	0.2
2. Interest payments (% of GDP)	3.8	2.6	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.0	0.9	0.9
3. Implicit interest rate 2)	7.4	6.4	4.1	3.9	3.9	4.0	4.3	3.8	3.3	3.1	3.0	2.4	2.2	2.0	1.8	1.6	1.6	1.5
4. Nominal GDP growth rate	8.6	6.0	4.6	3.7	5.0	8.1	3.8	-6.5	3.4	5.2	1.5	1.8	1.1	2.0	2.9	3.6	4.0	3.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.9	-5.0	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.8	1.8	0.6	0.7	0.2
6. Contribution of nominal GDP growth	-4.4	-2.4	-1.9	-1.5	-1.9	-2.9	-1.3	2.3	-1.4	-2.3	-0.7	-0.9	-0.6	-1.2	-1.8	-2.2	-2.4	-2.3
7. Stock-flow adjustment 3)	-2.5	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.9	0.9	1.1	1.8	-0.5	0.0	0.6	1.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-7.5	-3.9	-4.2	-5.4	-6.6	-5.6	1.2	1.3	-0.3	0.8	1.4	2.0	1.6	0.7	-0.4	-0.2	-0.7
9. Snow-ball effect	-0.6	0.2	-0.2	0.1	-0.4	-1.4	0.1	3.6	0.0	-0.9	0.7	0.3	0.6	0.0	-0.7	-1.2	-1.5	-1.4
10. Stock-flow adjustment 3)	-2.5	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.9	0.9	1.1	1.8	-0.5	0.0	0.6	1.2
(% of GDP)																		
11. Change in gross debt 5)	-1.0	-1.5	-0.1	-2.7	-1.8	-4.2	-1.3	9.0	5.4	1.4	5.4	2.5	3.7	3.3	-0.5	-1.6	-1.0	-0.8
12. Level of gross debt (end of year)	55.1	41.0	42.7	40.0	38.2	34.0	32.7	41.7	47.1	48.5	53.9	56.5	60.2	63.5	63.0	61.4	60.4	59.6

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 20A

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

EA-19	(Mrd EUR)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	694	906	1032	1081	1146	1203	1186	1140	1188	1233	1268	1289	1333	1371	1400	1450	1504	1556
2. Current taxes on income and wealth	642	871	914	970	1071	1165	1182	1063	1089	1144	1205	1250	1273	1322	1361	1436	1486	1532
3. Social contributions	952	1073	1225	1257	1308	1364	1418	1415	1440	1484	1510	1536	1568	1602	1650	1706	1754	1781
4. Of which actual social contributions	873	993	1134	1163	1212	1264	1313	1307	1330	1371	1396	1420	1452	1487	1532	1588	1633	1657
5. Other current revenue, including sales	289	314	360	379	405	430	461	469	483	504	510	522	524	517	517	522	536	548
6. Total current revenue	2578	3164	3531	3687	3929	4162	4246	4087	4200	4366	4494	4597	4698	4813	4927	5113	5280	5418
7. Government consumption expenditure	1141	1355	1621	1688	1764	1833	1929	2014	2043	2058	2067	2099	2132	2171	2221	2278	2346	2412
8. Collective consumption	471	545	637	656	681	703	740	771	776	781	784	795	799	806	822	839	862	878
9. Social transfers in kind	671	810	984	1032	1083	1131	1189	1244	1267	1277	1282	1303	1333	1366	1400	1438	1485	1534
10. Compensation of employees	612	717	840	871	901	931	974	1010	1021	1025	1021	1032	1044	1057	1076	1101	1136	1166
11. Intermediate consumption	262	314	386	408	426	450	478	505	515	520	523	531	537	548	558	573	591	606
12. Social transfers other than in kind	937	1088	1291	1331	1374	1418	1482	1582	1620	1640	1681	1720	1754	1791	1829	1872	1923	1973
13. Social transfers in kind via market producers	275	332	403	419	446	465	490	518	532	541	549	565	582	602	626	645	668	694
14. Interest	302	267	248	248	252	270	284	263	265	294	298	279	263	243	229	220	212	213
15. Subsidies	96	99	102	101	105	111	116	135	138	134	133	137	152	160	161	163	170	171
16. Other current expenditure	122	158	183	196	203	209	225	228	236	238	245	270	265	268	273	267	281	290
17. Total current expenditure	2606	2975	3452	3574	3707	3855	4048	4241	4327	4393	4450	4534	4599	4668	4752	4840	4981	5112
18. Gross saving	-28	188	79	113	222	307	198	-154	-127	-27	43	63	99	145	175	273	299	306
19. Capital transfers received	31	33	50	45	43	43	37	45	36	43	42	51	49	53	49	45	49	51
20. Total revenue	2609	3197	3581	3732	3972	4204	4283	4132	4237	4409	4536	4648	4747	4866	4976	5158	5330	5468
21. Gross fixed capital formation	187	220	257	266	285	303	321	338	324	306	287	281	275	285	276	288	306	321
22. Other capital expenditure	237	35	114	113	113	108	122	134	176	126	160	134	126	127	107	128	119	112
23. Total expenditure	3030	3231	3822	3953	4105	4266	4491	4714	4827	4824	4897	4948	5000	5079	5135	5257	5407	5544
24. Tax burden	2232	2793	3113	3244	3457	3661	3710	3543	3633	3780	3895	3992	4093	4221	4341	4519	4555	4678
25. Net lending (+) or net borrowing (-)	-422	-34	-242	-221	-133	-61	-208	-581	-590	-415.00	-361	-301	-253	-214	-159	-99	-77	-76

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.1	12.9	12.6	12.8	12.9	12.8	12.3	12.3	12.4	12.6	12.9	13.0	13.1	13.0	13.0	13.0	13.0	12.9
2. Current taxes on income and wealth	11.2	12.4	11.2	11.5	12.0	12.4	12.3	11.4	11.4	11.7	12.3	12.6	12.5	12.6	12.6	12.9	12.8	12.7
3. Social contributions	16.6	15.3	15.0	14.9	14.7	14.5	14.7	15.2	15.1	15.1	15.3	15.5	15.4	15.2	15.3	15.3	15.1	14.8
4. Of which actual social contributions	15.2	14.1	13.9	13.7	13.6	13.4	13.6	14.1	13.9	14.0	14.2	14.3	14.3	14.1	14.2	14.2	14.1	13.8
5. Other current revenue, including sales	5.0	4.5	4.4	4.5	4.5	4.6	4.8	5.0	5.1	5.1	5.2	5.3	5.2	4.9	4.8	4.7	4.6	4.6
6. Total current revenue	44.9	45.0	43.2	43.6	44.1	44.3	44.1	44.0	44.0	44.5	45.7	46.3	46.2	45.7	45.7	45.8	45.5	45.0
7. Government consumption expenditure	19.9	19.3	19.8	20.0	19.8	19.5	20.0	21.7	21.4	21.0	21.0	21.1	21.0	20.6	20.6	20.4	20.2	20.1
8. Collective consumption	8.2	7.7	7.8	7.8	7.6	7.5	7.7	8.3	8.1	8.0	8.0	8.0	7.9	7.7	7.6	7.5	7.4	7.3
9. Social transfers in kind	11.7	11.5	12.0	12.2	12.2	12.0	12.3	13.4	13.3	13.0	13.0	13.1	13.1	13.0	13.0	12.9	12.8	12.8
10. Compensation of employees	10.6	10.2	10.3	10.3	10.1	9.9	10.1	10.9	10.7	10.5	10.4	10.4	10.3	10.0	10.0	9.9	9.8	9.7
11. Intermediate consumption	4.6	4.5	4.7	4.8	4.8	4.8	5.0	5.4	5.4	5.3	5.3	5.3	5.3	5.2	5.2	5.1	5.1	5.0
12. Social transfers other than in kind	16.3	15.5	15.8	15.7	15.4	15.1	15.4	17.0	17.0	16.7	17.1	17.3	17.3	17.0	17.0	16.8	16.6	16.4
13. Social transfers in kind via market producers	4.8	4.7	4.9	5.0	5.0	4.9	5.1	5.6	5.6	5.5	5.6	5.7	5.7	5.7	5.8	5.8	5.8	5.8
14. Interest	5.3	3.8	3.0	2.9	2.8	2.9	2.9	2.8	2.8	3.0	3.0	2.8	2.6	2.3	2.1	2.0	1.8	1.8
15. Subsidies	1.7	1.4	1.3	1.2	1.2	1.2	1.2	1.5	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.4
16. Other current expenditure	2.1	2.2	2.2	2.3	2.3	2.2	2.3	2.5	2.5	2.4	2.5	2.7	2.6	2.5	2.5	2.4	2.4	2.4
17. Total current expenditure	45.3	42.3	42.3	42.2	41.6	41.0	42.0	45.6	45.3	44.8	45.2	45.6	45.3	44.4	44.0	43.3	42.9	42.5
18. Gross saving	-0.5	2.7	1.0	1.3	2.5	3.3	2.1	-1.7	-1.3	-0.3	0.4	0.6	1.0	1.4	1.6	2.4	2.6	2.5
19. Capital transfers received	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4
20. Total revenue	45.4	45.5	43.9	44.1	44.6	44.7	44.4	44.5	44.4	45.0	46.1	46.8	46.7	46.3	46.1	46.2	46.0	45.5
21. Gross fixed capital formation	3.3	3.1	3.1	3.1	3.2	3.2	3.3	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.6	2.6	2.6	2.7
22. Other capital expenditure	4.1	0.5	1.4	1.3	1.3	1.1	1.3	1.4	1.8	1.3	1.6	1.3	1.2	1.2	1.0	1.1	1.0	0.9
23. Total expenditure	52.7	45.9	46.8	46.7	46.1	45.4	46.6	50.7	50.6	49.2	49.8	49.8	49.2	48.3	47.6	47.1	46.6	46.1
24. Tax burden	38.8	39.7	38.1	38.3	38.8	38.9	38.5	38.1	38.0	38.6	39.6	40.2	40.3	40.1	40.2	40.5	39.3	38.9
25. Net lending (+) or net borrowing (-)	-7.3	-0.5	-3.0	-2.6	-1.5	-0.7	-2.2	-6.3	-6.2	-4.2	-3.7	-3.0	-2.5	-2.0	-1.5	-0.9	-0.7	-0.6

Table 20C

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

EA-19	(EUR; annual percentage changes unless otherwise stated)																	
	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	5.3	3.6	4.2	4.8	6.0	5.0	-1.4	-3.9	4.2	3.8	2.9	1.6	3.4	2.9	2.1	3.6	3.8	3.4
2. Current taxes on income and wealth	7.2	5.9	4.1	6.2	10.4	8.8	1.4	-10.0	2.4	5.1	5.3	3.7	1.9	3.8	2.9	5.5	3.5	3.1
3. Social contributions	5.3	3.0	2.9	2.6	4.1	4.3	4.0	-0.2	1.8	3.0	1.8	1.7	2.1	2.2	3.0	3.4	2.8	1.5
4. Of which actual social contributions	6.5	3.2	2.9	2.6	4.2	4.3	3.9	-0.5	1.8	3.1	1.8	1.7	2.3	2.4	3.0	3.7	2.9	1.5
5. Other current revenue, including sales	3.4	4.3	4.3	5.2	6.7	6.2	7.2	1.9	3.0	4.4	1.1	2.4	0.2	-1.3	0.1	0.9	2.8	2.2
6. Total current revenue	5.5	4.1	3.7	4.4	6.6	5.9	2.0	-3.7	2.8	3.9	2.9	2.3	2.2	2.4	2.4	3.8	3.3	2.6
7. Government consumption expenditure	4.7	4.5	3.6	4.2	4.5	3.9	5.2	4.4	1.4	0.7	0.4	1.5	1.6	1.8	2.3	2.5	3.0	2.8
8. Collective consumption	4.6	3.6	3.9	3.1	3.7	3.2	5.3	4.2	0.6	0.6	0.5	1.4	0.4	0.9	2.0	2.2	2.6	1.9
9. Social transfers in kind	4.9	5.2	3.4	4.9	4.9	4.4	5.2	4.6	1.9	0.8	0.4	1.6	2.3	2.4	2.5	2.7	3.2	3.3
10. Compensation of employees	5.1	3.7	3.1	3.7	3.5	3.3	4.6	3.7	1.1	0.3	-0.4	1.1	1.2	1.2	1.8	2.3	3.2	2.6
11. Intermediate consumption	5.0	5.1	5.3	5.8	4.3	5.6	6.2	5.7	2.0	1.0	0.6	1.4	1.3	1.9	2.0	2.7	3.1	2.4
12. Social transfers other than in kind	5.6	2.0	3.5	3.1	3.2	3.2	4.5	6.8	2.4	1.2	2.5	2.3	2.0	2.1	2.1	2.4	2.7	2.6
13. Social transfers in kind via market producers	4.4	6.0	2.9	4.2	6.2	4.3	5.4	5.8	2.7	1.7	1.5	2.9	3.1	3.3	4.1	3.0	3.6	3.8
14. Interest	5.8	1.9	-1.9	0.0	1.7	7.2	5.2	-7.5	0.9	11.0	1.2	-6.2	-5.8	-7.7	-5.9	-3.9	-3.3	0.4
15. Subsidies	0.3	0.8	-2.4	-1.2	4.5	5.6	4.5	16.0	2.0	-2.3	-1.1	3.0	10.9	5.1	1.2	0.9	4.3	0.5
16. Other current expenditure 1)	0.0	0.0	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0	0.1	0.2	-0.1	-0.1	0.0	-0.1	0.0	0.0
17. Total current expenditure	5.2	3.4	2.9	3.6	3.7	4.0	5.0	4.8	2.0	1.5	1.3	1.9	1.4	1.5	1.8	1.9	2.9	2.6
18. Gross saving 1)	0.2	0.2	0.3	0.4	1.2	0.8	-1.2	-3.7	0.3	1.0	0.7	0.2	0.3	0.4	0.2	0.8	0.1	0.0
19. Capital transfers received	-9.9	-4.2	-10.6	-10.2	-4.2	-0.2	-13.6	21.8	-18.9	19.4	-3.3	20.9	-4.4	9.5	-7.8	-8.9	10.1	2.8
20. Total revenue	5.4	4.0	3.5	4.2	6.4	5.9	1.9	-3.5	2.5	4.1	2.9	2.5	2.1	2.5	2.3	3.7	3.3	2.6
21. Gross fixed capital formation	2.4	4.2	2.0	3.4	7.1	6.5	5.8	5.4	-4.1	-5.8	-6.0	-2.3	-1.9	3.3	-3.0	4.5	6.2	4.6
22. Other capital expenditure 1)	-2.9	-0.8	0.1	-0.1	-0.1	-0.1	0.1	0.2	0.4	-0.6	0.3	-0.3	-0.1	0.0	-0.2	0.2	-0.1	-0.1
23. Total expenditure	-0.8	1.7	3.0	3.4	3.8	3.9	5.3	4.9	2.4	-0.1	1.5	1.0	1.0	1.6	1.1	2.4	2.8	2.5
24. Tax burden	6.1	4.2	3.5	4.2	6.6	5.9	1.3	-4.5	2.5	4.1	3.0	2.5	2.5	3.1	2.8	4.1	0.8	2.7
25. Net lending (+) or net borrowing (-)	3.0	1.0	0.2	0.3	1.1	0.8	-1.5	-4.1	0.1	2.0	0.6	0.6	0.5	0.5	0.6	0.6	0.2	0.0

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	7.3	2.0	3.0	2.6	1.5	0.7	2.2	6.3	6.2	4.2	3.7	3.0	2.5	2.0	1.5	0.9	0.7	0.6	
2. Interest payments (% of GDP)	5.3	3.7	3.0	2.9	2.8	2.9	2.9	2.8	2.8	3.0	3.0	2.8	2.6	2.3	2.1	2.0	1.8	1.8	
3. Implicit interest rate 2)	:	5.7	4.6	4.4	4.3	4.5	4.7	4.0	3.6	3.6	3.5	3.1	2.8	2.5	2.4	2.2	2.1	2.1	
4. Nominal GDP growth rate	4.8	4.6	4.3	3.6	5.3	5.6	2.5	-3.6	2.8	2.6	0.4	1.0	2.3	3.5	2.6	3.5	3.8	3.7	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.3	2.0	3.0	2.6	1.5	0.7	2.2	6.3	6.2	4.2	3.7	3.0	2.5	2.0	1.5	0.9	0.7	0.6	
6. Contribution of nominal GDP growth	:	-3.0	-2.8	-2.4	-3.5	-3.6	-1.6	2.5	-2.1	-2.2	-0.3	-0.9	-2.1	-3.2	-2.3	-3.1	-3.3	-3.1	
7. Stock-flow adjustment 3)	:	-0.1	0.2	0.5	0.1	0.5	3.2	1.7	1.5	0.5	1.0	0.2	-0.1	-0.9	-0.2	-0.1	0.3	0.1	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-1.7	-0.1	-0.3	-1.3	-2.2	-0.8	3.4	3.4	1.2	0.6	0.2	-0.1	-0.3	-0.6	-1.1	-1.2	-1.1	
9. Snow-ball effect	:	0.7	0.2	0.5	-0.6	-0.7	1.4	5.4	0.7	0.8	2.7	1.9	0.5	-0.9	-0.2	-1.1	-1.5	-1.3	
10. Stock-flow adjustment 3)	:	-0.1	0.2	0.5	0.1	0.5	3.2	1.7	1.5	0.5	1.0	0.2	-0.1	-0.9	-0.2	-0.1	0.3	0.1	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.0	0.3	0.8	-1.8	-2.4	3.8	10.5	5.6	2.5	4.3	2.3	0.3	-2.1	-1.0	-2.3	-2.3	-2.4	
12. Level of gross debt (end of year)	70.8	67.0	68.4	69.2	67.4	65.0	68.7	79.2	84.8	87.3	91.7	93.9	94.2	92.1	91.1	88.8	86.5	84.1	

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

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

3) Line 7 = line 10.

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

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

Table 21A

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

Bulgaria

(Mrd BGN)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.11	3.78	6.50	7.56	8.93	10.14	12.19	12.19	10.56	11.04	12.18	12.59	12.34	13.63	14.45	14.90	15.84	16.70
2. Current taxes on income and wealth	0.08	1.86	2.29	2.12	2.47	4.59	4.25	4.25	3.62	3.71	3.84	4.19	4.53	4.80	5.28	5.81	6.15	6.50
3. Social contributions	0.09	2.97	4.08	4.42	4.30	4.89	5.39	5.39	4.97	5.42	5.60	6.12	6.58	6.97	7.37	8.46	9.02	9.51
4. Of which actual social contributions	0.08	2.97	4.08	4.42	4.30	4.89	5.39	5.39	4.97	5.42	5.60	6.12	6.58	6.97	7.37	8.46	9.02	9.51
5. Other current revenue, including sales	0.06	2.68	3.36	3.52	3.10	4.11	5.56	5.56	4.52	4.58	5.03	5.86	4.98	5.69	5.49	5.66	6.06	6.30
6. Total current revenue	0.33	11.29	16.24	17.62	18.79	23.73	27.39	27.39	23.67	24.75	26.64	28.75	28.42	31.08	32.59	34.83	37.07	39.01
7. Government consumption expenditure	0.15	5.59	7.99	8.54	9.73	10.59	12.47	12.47	12.32	12.80	12.97	13.96	14.10	14.29	14.74	15.81	16.90	17.83
8. Collective consumption	0.07	3.13	4.15	4.59	5.18	5.84	6.31	6.31	6.19	6.33	6.46	7.12	6.89	7.11	7.34	7.96	8.21	8.48
9. Social transfers in kind	0.08	2.46	3.84	3.96	4.55	4.75	6.16	6.16	6.13	6.47	6.51	6.84	7.21	7.18	7.40	7.85	8.69	9.36
10. Compensation of employees	0.09	2.83	4.03	4.33	4.57	5.37	6.41	6.41	6.77	6.98	7.10	7.78	7.96	8.34	8.49	9.15	10.00	10.76
11. Intermediate consumption	0.06	2.26	3.28	3.84	3.80	4.54	5.01	5.01	4.24	4.41	4.67	4.67	4.58	4.65	4.53	4.78	4.87	4.87
12. Social transfers other than in kind	0.09	3.39	4.46	4.81	5.27	5.76	7.01	7.01	8.86	8.92	9.08	9.74	10.23	10.61	11.01	11.38	12.15	12.64
13. Social transfers in kind via market producers	0.00	0.12	0.56	0.54	0.60	0.76	1.11	1.11	1.22	1.47	1.53	1.62	1.88	1.71	2.00	2.08	2.24	2.39
14. Interest	0.12	1.14	0.76	0.73	0.69	0.71	0.61	0.61	0.52	0.58	0.65	0.60	0.72	0.82	0.84	0.78	0.73	0.72
15. Subsidies	0.01	0.28	0.39	0.35	0.37	0.50	0.80	0.80	0.85	0.73	0.73	1.07	1.12	1.62	1.33	1.09	1.39	1.55
16. Other current expenditure	0.02	0.25	0.52	0.78	0.57	1.17	1.91	1.91	0.91	1.24	1.48	1.79	1.26	2.17	1.11	2.50	2.51	2.45
17. Total current expenditure	0.39	10.26	13.99	15.37	15.87	18.80	22.86	22.86	23.37	24.33	24.98	27.26	27.76	29.92	29.31	31.77	33.88	35.38
18. Gross saving	-0.06	1.03	2.25	2.25	2.92	4.93	4.53	4.53	0.31	0.42	1.66	1.49	0.67	1.16	3.28	3.06	3.19	3.63
19. Capital transfers received	0.00	0.03	0.09	0.13	0.22	0.90	0.77	0.77	1.04	0.98	1.36	1.81	2.19	3.54	0.53	0.82	1.05	1.33
20. Total revenue	0.33	11.32	16.32	17.75	19.01	24.63	28.16	28.16	24.72	25.73	28.00	30.56	30.62	34.62	33.12	35.65	38.12	40.33
21. Gross fixed capital formation	0.01	1.09	1.41	1.73	2.23	3.32	4.06	4.06	3.43	2.76	2.80	3.32	4.36	5.82	2.47	2.07	3.04	3.90
22. Other capital expenditure	0.00	0.12	0.18	0.18	-0.06	1.81	0.09	0.09	0.25	0.23	0.48	0.28	3.06	0.30	1.12	0.89	0.54	0.38
23. Total expenditure	0.40	11.47	15.58	17.28	18.05	23.93	27.01	27.01	27.04	27.32	28.27	30.86	35.18	36.04	32.91	34.73	37.47	39.66
24. Tax burden	0.27	8.64	12.96	14.22	15.91	20.05	22.36	22.36	19.40	20.46	21.90	23.20	23.76	25.73	27.51	29.72	31.58	33.30
25. Net lending (+) or net borrowing (-)	-0.07	-0.15	0.74	0.47	0.97	0.70	1.16	1.16	-2.33	-1.59	-0.26	-0.30	-4.56	-1.42	0.21	0.92	0.65	0.67







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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	7.2	-1.1	-1.8	-1.0	-1.8	-1.1	-1.6	-1.6	3.1	2.0	0.3	0.4	5.5	1.6	-0.2	-0.9	-0.6	-0.6
2. Interest payments (% of GDP)	12.8	4.2	1.9	1.6	1.3	1.1	0.8	0.8	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.8	0.7	0.7
3. Implicit interest rate 2)	:	6.5	4.8	5.0	5.5	6.3	5.9	5.9	5.2	5.1	5.3	4.4	5.2	3.6	3.7	2.9	2.9	3.0
4. Nominal GDP growth rate	67.0	10.1	12.5	14.1	14.1	19.3	14.6	14.6	2.4	8.0	1.6	0.2	1.8	5.9	6.3	4.8	6.1	6.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.2	-1.1	-1.8	-1.0	-1.8	-1.1	-1.6	-1.6	3.1	2.0	0.3	0.4	5.5	1.6	-0.2	-0.9	-0.6	-0.6
6. Contribution of nominal GDP growth	:	-6.5	-4.8	-4.4	-3.3	-3.4	-2.1	-2.1	-0.3	-1.1	-0.2	0.0	-0.3	-1.5	-1.5	-1.3	-1.5	-1.3
7. Stock-flow adjustment 3)	:	1.4	-1.1	-3.7	-0.6	-0.2	0.4	0.4	-1.2	-0.9	1.4	0.0	4.8	-1.1	4.8	-1.4	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-5.6	-5.3	-3.7	-2.6	-3.1	-2.2	-2.4	-2.4	2.4	1.2	-0.5	-0.4	4.6	0.7	-1.1	-1.7	-1.3	-1.3
9. Snow-ball effect	:	-2.3	-3.0	-2.9	-2.0	-2.3	-1.2	-1.2	0.4	-0.4	0.6	0.7	0.6	-0.6	-0.6	-0.5	-0.8	-0.7
10. Stock-flow adjustment 3)	:	1.4	-1.1	-3.7	-0.6	-0.2	0.4	0.4	-1.2	-0.9	1.4	0.0	4.8	-1.1	4.8	-1.4	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-6.2	-7.7	-9.2	-5.8	-4.7	-3.3	-3.3	1.6	-0.1	1.5	0.3	10.0	-1.0	3.0	-3.6	-2.1	-1.9
12. Level of gross debt (end of year)	:	65.0	36.0	26.8	21.0	16.3	13.0	13.0	15.3	15.2	16.7	17.0	27.0	26.0	29.0	25.4	23.3	21.4

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	12.4	5.5	2.4	3.0	2.2	0.7	2.0	2.0	4.2	2.7	3.9	1.2	2.1	0.6	-0.7	-1.6	-1.4	-0.8
2. Interest payments (% of GDP)	1.0	0.9	1.1	1.1	1.0	1.1	1.0	1.0	1.3	1.3	1.4	1.3	1.3	1.1	0.9	0.7	0.7	0.7
3. Implicit interest rate 2)	:	5.9	4.2	4.0	4.0	4.2	3.8	3.8	3.9	3.6	3.6	3.0	3.1	2.7	2.4	2.2	2.2	2.4
4. Nominal GDP growth rate	15.8	7.9	9.0	6.6	7.6	9.3	4.8	4.8	0.8	1.8	0.6	0.9	5.3	6.5	3.9	5.9	6.1	4.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	12.4	5.5	2.4	3.0	2.2	0.7	2.0	2.0	4.2	2.7	3.9	1.2	2.1	0.6	-0.7	-1.6	-1.4	-0.8
6. Contribution of nominal GDP growth	:	-1.3	-2.3	-1.8	-2.0	-2.4	-1.3	-1.3	-0.3	-0.7	-0.3	-0.4	-2.2	-2.6	-1.5	-2.0	-2.0	-1.5
7. Stock-flow adjustment 3)	:	1.5	0.2	-1.9	-0.4	1.5	0.1	0.1	-0.1	0.4	1.0	-0.4	-2.6	-0.2	-1.0	1.5	1.5	1.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	11.4	4.6	1.3	1.9	1.1	-0.4	1.0	1.0	2.9	1.4	2.5	-0.1	0.8	-0.5	-1.6	-2.3	-2.1	-1.6
9. Snow-ball effect	:	-0.3	-1.2	-0.7	-0.9	-1.3	-0.3	-0.3	1.0	0.7	1.2	0.9	-0.9	-1.5	-0.6	-1.3	-1.3	-0.7
10. Stock-flow adjustment 3)	:	1.5	0.2	-1.9	-0.4	1.5	0.1	0.1	-0.1	0.4	1.0	-0.4	-2.6	-0.2	-1.0	1.5	1.5	1.4
(% of GDP)																		
11. Change in gross debt 5)	:	5.8	0.2	-0.7	-0.2	-0.2	0.8	0.8	3.8	2.5	4.6	0.4	-2.7	-2.2	-3.2	-2.2	-1.9	-0.9
12. Level of gross debt (end of year)	13.7	22.8	28.5	27.9	27.7	27.5	28.3	28.3	37.4	39.8	44.5	44.9	42.2	40.0	36.8	34.6	32.7	31.8

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 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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	16.3	16.7	17.1	17.4	17.3	17.5	16.5	16.5	16.2	16.3	16.3	16.4	16.2	16.3	16.4	16.1	16.0	16.0
2. Current taxes on income and wealth	29.9	29.3	29.0	30.3	28.8	28.6	27.9	27.9	28.5	28.4	29.2	30.2	33.2	30.6	30.0	30.1	29.0	29.0
3. Social contributions	1.7	2.4	1.6	1.5	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.0	1.0	1.0	0.9	0.9	0.9
4. Of which actual social contributions	1.1	1.9	1.2	1.2	1.1	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
5. Other current revenue, including sales	6.9	6.1	7.1	6.9	7.1	7.0	7.7	7.7	7.7	7.9	7.6	7.4	6.5	5.9	5.9	5.7	5.6	5.4
6. Total current revenue	54.9	54.4	54.7	56.1	54.7	54.5	53.4	53.4	53.8	54.0	54.3	55.1	57.0	53.8	53.3	52.7	51.6	51.3
7. Government consumption expenditure	24.1	23.9	24.9	24.5	24.2	24.3	25.1	25.1	27.4	26.6	26.5	26.0	25.8	25.6	25.4	25.0	24.8	24.7
8. Collective consumption	7.6	7.7	7.7	7.6	7.5	7.5	7.8	7.8	8.2	7.9	8.0	7.7	7.5	7.3	7.2	7.2	7.1	7.0
9. Social transfers in kind	16.4	16.1	17.3	16.9	16.7	16.8	17.3	17.3	19.1	18.6	18.5	18.3	18.3	18.3	18.2	17.8	17.7	17.7
10. Compensation of employees	16.1	15.5	16.1	15.7	15.4	15.3	15.6	15.6	17.3	16.8	16.6	16.4	16.2	16.1	15.8	15.5	15.3	15.1
11. Intermediate consumption	7.1	7.5	8.0	8.1	8.1	8.0	8.6	8.6	9.4	9.2	9.4	9.2	9.1	9.0	9.0	8.9	8.9	9.0
12. Social transfers other than in kind	19.5	16.3	16.9	16.2	15.2	14.8	14.6	14.6	17.1	17.2	17.3	17.4	17.2	17.1	16.9	16.5	16.3	16.0
13. Social transfers in kind via market producers	1.3	1.2	1.4	1.4	1.5	1.5	1.6	1.6	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4
14. Interest	5.8	3.7	2.5	2.1	1.8	1.6	1.4	1.4	1.9	2.0	1.8	1.7	1.5	1.6	1.4	1.1	1.1	1.0
15. Subsidies	2.2	2.0	2.0	1.9	1.8	1.9	1.8	1.8	2.0	2.1	2.2	2.1	2.1	2.0	1.9	1.8	1.8	1.8
16. Other current expenditure	3.2	3.3	3.3	3.3	3.3	3.3	3.2	3.2	3.5	3.3	3.6	3.6	3.2	3.2	3.1	3.1	3.1	3.1
17. Total current expenditure	55.2	49.6	50.1	48.6	47.0	46.5	46.8	46.8	53.0	52.3	52.5	52.0	50.8	50.5	49.5	48.3	48.0	47.4
18. Gross saving	-0.3	4.8	4.6	7.4	7.7	7.9	6.6	6.6	0.8	1.7	1.9	3.1	6.1	3.3	3.7	4.4	3.6	3.9
19. Capital transfers received	0.1	0.2	0.3	0.1	0.1	0.1	0.2	0.2	0.2	0.4	0.1	-0.5	-0.6	-0.5	-0.1	0.1	0.2	0.3
20. Total revenue	54.9	54.6	55.1	56.2	54.8	54.6	53.6	53.6	54.0	54.4	54.5	54.6	56.4	53.3	53.2	52.9	51.8	51.6
21. Gross fixed capital formation	2.9	2.8	2.8	2.7	2.9	3.0	3.0	3.0	3.3	3.3	3.8	3.7	3.9	3.6	3.8	3.4	3.5	3.4
22. Other capital expenditure	0.5	0.3	0.1	-0.1	-0.1	0.0	0.6	0.6	0.4	0.8	1.7	0.2	0.5	0.7	0.2	0.1	0.4	0.8
23. Total expenditure	58.5	52.7	53.0	51.2	49.8	49.6	50.4	50.4	56.7	56.4	58.0	55.8	55.2	54.8	53.6	51.9	51.9	51.6
24. Tax burden	47.6	48.1	47.5	49.1	47.5	47.4	45.7	45.7	46.0	46.0	46.6	47.0	49.6	47.2	47.1	46.9	45.9	45.7
25. Net lending (+) or net borrowing (-)	-3.6	1.9	2.1	5.0	5.0	5.0	3.2	3.2	-2.7	-2.1	-3.5	-1.2	1.1	-1.5	-0.4	1.0	-0.1	0.0

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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.2	0.1	5.8	7.3	5.5	4.2	-2.3	-2.3	4.2	2.6	2.8	2.5	1.5	2.6	2.5	1.8	2.9	3.6
2. Current taxes on income and wealth	4.5	7.2	7.0	10.0	1.0	2.6	1.0	1.0	5.8	1.6	5.3	5.4	12.7	-5.4	-0.1	4.0	-0.3	3.5
3. Social contributions	2.6	12.4	0.4	-0.5	-0.1	-0.5	-1.2	-1.2	4.6	1.6	-7.1	-9.5	-2.0	-1.0	-1.7	-2.2	3.2	4.0
4. Of which actual social contributions	5.0	15.9	1.1	0.6	-0.9	-1.6	-0.5	-0.5	6.6	3.4	-7.7	-10.3	-0.6	-0.4	-0.4	-2.2	3.2	4.0
5. Other current revenue, including sales	11.5	7.6	16.0	2.3	10.1	1.8	13.7	13.7	6.9	4.9	-1.3	-2.0	-8.9	-7.5	1.8	0.5	1.0	1.1
6. Total current revenue	6.1	5.2	7.5	7.9	3.5	3.0	1.5	1.5	5.4	2.4	3.3	3.2	6.2	-3.3	0.9	2.8	0.9	3.3
7. Government consumption expenditure	5.2	4.7	4.4	3.5	4.8	3.9	6.8	6.8	3.0	-1.0	2.2	0.0	1.8	1.6	1.1	2.1	2.5	3.4
8. Collective consumption	6.1	4.3	4.3	4.6	4.5	3.4	7.2	7.2	1.3	-1.8	3.4	-1.8	-0.6	0.8	0.2	3.3	2.5	2.6
9. Social transfers in kind	4.8	4.9	4.4	3.0	4.9	4.2	6.7	6.7	3.8	-0.6	1.8	0.8	2.8	2.0	1.4	1.7	2.5	3.7
10. Compensation of employees	4.8	3.1	3.5	2.5	4.3	3.1	5.3	5.3	3.9	-1.0	1.4	0.7	1.5	1.2	0.6	1.5	1.9	2.7
11. Intermediate consumption	6.2	7.2	6.6	6.7	5.4	2.6	10.6	10.6	2.7	-0.3	4.6	0.1	1.5	1.1	1.8	2.3	3.4	4.9
12. Social transfers other than in kind	1.8	3.0	2.9	1.2	-0.3	0.5	2.4	2.4	8.7	2.7	3.0	2.4	1.7	1.3	0.7	1.5	2.3	1.9
13. Social transfers in kind via market producers	3.3	4.6	4.8	7.3	8.8	8.3	6.3	6.3	3.0	-0.9	0.4	-2.4	2.1	1.4	1.2	0.2	2.2	2.2
14. Interest	1.1	-3.6	-5.0	-13.7	-7.6	-6.5	-8.2	-8.2	4.2	5.8	-5.8	-6.4	-9.2	9.3	-12.0	-18.2	3.8	0.0
15. Subsidies	8.7	-5.3	1.4	0.2	0.7	10.2	-3.2	-3.2	-0.5	6.2	5.3	1.0	-1.1	0.0	-5.9	1.3	2.8	2.8
16. Other current expenditure 1)	0.1	-0.1	-0.1	0.0	0.0	0.0	-0.1	-0.1	-0.1	-0.2	0.3	0.0	-0.4	0.1	-0.1	0.0	0.0	-0.1
17. Total current expenditure	3.9	2.9	3.2	2.2	2.6	2.3	4.2	4.2	4.9	0.6	2.9	0.9	0.4	1.6	0.0	1.3	2.4	2.7
18. Gross saving 1)	1.2	1.0	2.2	2.8	0.2	0.3	-1.4	-1.4	0.3	0.9	0.2	1.2	3.0	-2.8	0.4	0.7	-0.8	0.3
19. Capital transfers received	6.3	40.9	125.7	-59.8	0.6	10.7	52.0	52.0	93.0	129.8	-68.4	-530.0	25.4	-11.8	-85.8	-303.3	61.2	48.0
20. Total revenue	6.1	5.3	7.9	7.5	3.5	3.0	1.7	1.7	5.6	2.8	2.8	2.1	6.0	-3.2	1.7	3.2	1.0	3.5
21. Gross fixed capital formation	11.1	8.2	12.8	1.6	14.2	7.0	2.2	2.2	10.5	3.0	17.0	-1.6	8.1	-3.7	7.7	-6.9	3.9	1.8
22. Other capital expenditure 1)	-0.1	0.0	-0.1	-0.2	0.0	0.1	0.6	0.6	0.1	0.4	0.9	-1.5	0.3	0.1	-0.4	-0.1	0.3	0.4
23. Total expenditure	4.0	3.3	3.6	1.8	3.1	2.9	5.3	5.3	5.4	1.5	5.4	-1.9	1.6	1.5	-0.3	0.5	3.1	3.4
24. Tax burden	5.4	5.0	6.5	8.8	2.6	3.2	-0.1	-0.1	5.2	2.1	4.0	2.7	8.4	-2.8	1.8	3.3	0.9	3.6
25. Net lending (+) or net borrowing (-)	1.1	1.0	2.2	2.9	0.0	0.0	-1.8	-1.8	0.1	0.7	-1.4	2.3	2.4	-2.6	1.1	1.4	-1.1	0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	3.6	-1.1	-2.1	-5.0	-5.0	-5.0	-3.2	-3.2	2.7	2.1	3.5	1.2	-1.1	1.5	0.4	-1.0	0.1	0.0
2. Interest payments (% of GDP)	5.8	3.4	2.5	2.1	1.8	1.6	1.4	1.4	1.9	2.0	1.8	1.7	1.5	1.6	1.4	1.1	1.1	1.0
3. Implicit interest rate 2)	:	6.7	5.7	4.9	5.1	5.3	5.4	5.4	5.0	4.7	4.0	3.8	3.4	3.6	3.5	2.9	3.0	3.2
4. Nominal GDP growth rate	4.3	3.4	4.8	5.3	6.1	3.4	3.6	3.6	5.2	2.0	2.6	1.8	2.7	2.3	1.9	3.8	3.2	3.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.6	-1.1	-2.1	-5.0	-5.0	-5.0	-3.2	-3.2	2.7	2.1	3.5	1.2	-1.1	1.5	0.4	-1.0	0.1	0.0
6. Contribution of nominal GDP growth	:	-1.7	-2.1	-2.2	-2.1	-1.0	-1.0	-1.0	-2.0	-0.8	-1.2	-0.8	-1.1	-1.0	-0.8	-1.4	-1.1	-1.2
7. Stock-flow adjustment 3)	:	-1.0	2.2	0.4	1.3	1.8	10.1	10.1	1.7	2.3	-3.5	-1.3	2.5	-4.8	-1.7	0.9	-1.8	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-4.5	-4.6	-7.0	-6.8	-6.6	-4.6	-4.6	0.8	0.1	1.7	-0.4	-2.6	-0.1	-0.9	-2.1	-1.0	-1.0
9. Snow-ball effect	:	1.7	0.4	-0.2	-0.4	0.6	0.5	0.5	-0.1	1.1	0.6	0.9	0.3	0.6	0.6	-0.3	0.0	-0.2
10. Stock-flow adjustment 3)	:	-1.0	2.2	0.4	1.3	1.8	10.1	10.1	1.7	2.3	-3.5	-1.3	2.5	-4.8	-1.7	0.9	-1.8	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-2.0	-6.7	-5.9	-4.2	6.0	6.0	2.4	3.5	-1.2	-0.8	0.2	-4.3	-2.1	-1.5	-2.9	-1.2
12. Level of gross debt (end of year)	:	48.5	44.2	37.4	31.5	27.3	33.3	33.3	42.6	46.1	44.9	44.0	44.3	39.9	37.9	36.4	33.6	32.3

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

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

3) Line 7 = line 10.

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

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

Table 24A

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

Croatia

(Mrd HRK)

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	37.5	41.7	45.1	47.0	50.0	54.5	58.7	58.7	56.9	57.8	57.3	59.9	61.7	61.3	64.8	67.9	71.6	75.1	78.2
2. Current taxes on income and wealth	15.2	12.7	13.8	14.8	16.6	20.0	23.6	23.6	23.6	21.7	21.3	20.9	21.6	20.8	20.8	22.9	23.0	24.3	25.2
3. Social contributions	21.6	25.2	27.4	29.5	31.3	33.9	37.2	37.2	40.0	38.7	38.6	37.8	37.1	39.2	40.6	41.6	43.3	45.7	47.4
4. Of which actual social contributions	21.6	25.2	27.4	29.5	31.3	33.9	37.2	37.2	40.0	38.7	38.6	37.8	37.1	39.2	40.6	41.6	43.3	45.7	47.4
5. Other current revenue, including sales	9.8	18.3	17.6	17.5	17.9	18.1	18.9	18.9	19.2	15.5	16.4	17.8	19.2	20.1	24.4	26.4	26.0	26.0	26.1
6. Total current revenue	84.1	97.9	103.9	108.8	115.8	126.5	138.5	138.5	139.7	133.8	133.6	136.4	139.7	141.5	150.6	158.8	163.9	171.1	176.9
7. Government consumption expenditure	37.3	40.0	42.9	45.8	49.4	53.8	61.1	61.1	66.8	66.6	67.5	67.0	66.9	68.2	67.6	68.2	71.3	75.2	78.3
8. Collective consumption	17.2	19.6	20.8	22.4	24.2	27.8	32.7	32.7	31.0	32.7	33.2	33.6	33.3	33.8	33.4	33.7	34.6	36.3	38.2
9. Social transfers in kind	20.1	20.4	22.0	23.5	25.2	25.9	28.4	28.4	35.7	34.0	34.3	33.4	33.6	34.4	34.2	34.5	36.6	38.9	40.1
10. Compensation of employees	23.2	25.3	27.2	29.3	30.3	32.1	36.4	36.4	40.7	39.9	40.3	39.7	38.6	37.8	38.7	39.7	41.4	43.5	45.0
11. Intermediate consumption	12.6	16.3	16.4	16.8	18.6	20.6	22.6	22.6	23.7	24.2	24.6	24.7	25.7	26.7	27.1	28.0	28.8	29.6	30.4
12. Social transfers other than in kind	25.5	34.0	31.0	34.0	33.9	39.1	40.6	40.6	45.4	45.3	47.4	46.5	46.9	47.8	49.3	47.7	48.8	51.0	52.6
13. Social transfers in kind via market producers	4.1	3.8	4.5	5.0	5.7	6.0	6.6	6.6	7.2	6.8	6.8	7.4	7.9	8.3	8.4	8.3	8.4	8.8	9.1
14. Interest	3.4	3.7	4.2	4.8	5.3	5.5	6.0	6.0	7.7	8.1	9.2	10.4	10.6	11.4	11.8	10.8	9.8	9.6	9.5
15. Subsidies	4.5	4.4	5.3	6.0	6.4	6.9	7.9	7.9	8.4	8.2	7.9	7.2	6.8	5.7	4.8	5.3	6.2	6.5	6.9
16. Other current expenditure	2.5	2.3	5.5	3.2	6.0	5.3	2.6	2.6	3.2	2.5	3.2	4.5	5.5	4.7	7.1	7.4	6.4	7.1	7.5
17. Total current expenditure	75.7	89.8	94.0	99.2	106.0	115.6	122.7	122.7	136.3	135.0	139.5	140.3	142.0	142.3	147.2	147.4	149.8	156.2	161.0
18. Gross saving	8.3	8.1	9.9	9.6	9.8	10.9	15.8	15.8	3.4	-1.3	-5.9	-3.9	-2.4	-0.9	3.4	11.5	14.1	14.9	15.9
19. Capital transfers received	0.0	1.5	1.2	0.1	0.1	0.2	0.2	0.2	0.4	0.4	1.1	2.7	0.9	0.9	1.7	2.8	3.3	3.7	4.1
20. Total revenue	84.1	99.3	105.1	108.8	115.9	126.7	138.7	138.7	140.2	134.1	134.7	139.2	140.6	142.4	152.3	161.6	167.2	174.8	181.0
21. Gross fixed capital formation	10.1	11.7	17.0	16.4	15.4	16.7	19.7	19.7	19.0	11.8	11.7	11.7	12.3	11.8	11.0	11.3	9.8	10.4	11.0
22. Other capital expenditure	2.3	5.3	5.0	6.3	4.9	4.3	4.2	4.2	4.7	8.5	9.5	4.4	3.7	5.3	5.8	6.2	4.8	5.4	5.8
23. Total expenditure	88.1	106.7	116.0	121.9	126.3	136.7	146.6	146.6	160.0	155.4	160.6	156.4	158.1	159.4	164.0	164.9	164.4	171.9	177.8
24. Tax burden	75.1	79.6	86.3	91.3	97.9	108.4	119.5	119.5	120.4	118.2	117.2	118.7	120.2	121.5	126.4	132.7	137.9	145.1	150.8
25. Net lending (+) or net borrowing (-)	-4.1	-7.4	-10.9	-13.0	-10.4	-10.0	-7.9	-7.9	-19.8	-21.3	-25.9	-17.3	-17.5	-17.0	-11.7	-3.3	2.8	2.8	3.2

Table 24B

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

Croatia

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	19.3	19.7	19.4	18.8	18.5	18.5	18.2	18.0	17.2	17.6	17.2	18.1	18.6	18.5	19.1	19.4	19.7	19.7	19.6
2. Current taxes on income and wealth	7.8	6.0	5.9	5.9	6.1	6.8	7.3	7.1	7.1	6.6	6.4	6.3	6.5	6.3	6.1	6.6	6.3	6.4	6.3
3. Social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	12.0	11.9
4. Of which actual social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	12.0	11.9
5. Other current revenue, including sales	5.0	8.6	7.6	7.0	6.6	6.2	5.9	5.8	5.8	4.7	4.9	5.4	5.8	6.1	7.2	7.5	7.1	6.8	6.5
6. Total current revenue	43.3	46.3	44.7	43.4	42.9	43.0	43.0	42.6	42.2	40.7	40.1	41.2	42.2	42.7	44.4	45.5	45.1	44.9	44.3
7. Government consumption expenditure	19.2	18.9	18.4	18.3	18.3	18.3	18.9	18.5	20.2	20.3	20.2	20.3	20.2	20.6	20.0	19.5	19.6	19.7	19.6
8. Collective consumption	8.9	9.3	9.0	8.9	9.0	9.4	10.1	9.0	9.4	9.9	9.9	10.2	10.0	10.2	9.9	9.6	9.5	9.5	9.6
9. Social transfers in kind	10.3	9.7	9.5	9.4	9.3	8.8	8.8	9.4	10.8	10.3	10.3	10.1	10.2	10.4	10.1	9.9	10.1	10.2	10.1
10. Compensation of employees	12.0	12.0	11.7	11.7	11.2	10.9	11.3	11.3	12.3	12.1	12.1	12.0	11.6	11.4	11.4	11.4	11.4	11.4	11.3
11. Intermediate consumption	6.5	7.7	7.1	6.7	6.9	7.0	7.0	7.1	7.2	7.4	7.4	7.5	7.8	8.1	8.0	8.0	7.9	7.8	7.6
12. Social transfers other than in kind	13.1	16.1	13.3	13.6	12.5	13.3	12.6	12.2	13.7	13.8	14.2	14.1	14.2	14.4	14.5	13.7	13.4	13.4	13.2
13. Social transfers in kind via market producers	2.1	1.8	1.9	2.0	2.1	2.0	2.0	1.8	2.2	2.1	2.0	2.2	2.4	2.5	2.5	2.4	2.3	2.3	2.3
14. Interest	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.3	2.5	2.8	3.1	3.2	3.4	3.5	3.1	2.7	2.5	2.4
15. Subsidies	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.2	2.0	1.7	1.4	1.5	1.7	1.7	1.7
16. Other current expenditure	1.3	1.1	2.4	1.3	2.2	1.8	0.8	1.3	1.0	0.8	1.0	1.4	1.7	1.4	2.1	2.1	1.8	1.9	1.9
17. Total current expenditure	39.0	42.4	40.4	39.5	39.2	39.3	38.1	38.1	41.2	41.0	41.8	42.4	42.9	43.0	43.4	42.2	41.2	41.0	40.3
18. Gross saving	4.3	3.8	4.3	3.8	3.6	3.7	4.9	4.5	1.0	-0.4	-1.8	-1.2	-0.7	-0.3	1.0	3.3	3.9	3.9	4.0
19. Capital transfers received	0.0	0.7	0.5	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.3	0.8	0.3	0.3	0.5	0.8	0.9	1.0	1.0
20. Total revenue	43.3	47.0	45.2	43.4	42.9	43.0	43.0	42.7	42.4	40.8	40.4	42.1	42.4	43.0	44.9	46.3	46.0	45.8	45.4
21. Gross fixed capital formation	5.2	5.5	7.3	6.5	5.7	5.7	6.1	5.9	5.8	3.6	3.5	3.5	3.7	3.6	3.2	3.2	2.7	2.7	2.8
22. Other capital expenditure	1.2	2.5	2.1	2.5	1.8	1.5	1.3	1.5	1.4	2.6	2.8	1.3	1.1	1.6	1.7	1.8	1.3	1.4	1.4
23. Total expenditure	45.4	50.4	49.9	48.6	46.7	46.4	45.5	45.4	48.3	47.2	48.2	47.3	47.7	48.1	48.4	47.2	45.3	45.1	44.6
24. Tax burden	38.7	37.6	37.1	36.4	36.2	36.8	37.1	36.7	36.4	35.9	35.2	35.9	36.3	36.7	37.3	38.0	38.0	38.1	37.8
25. Net lending (+) or net borrowing (-)	-2.1	-3.5	-4.7	-5.2	-3.9	-3.4	-2.4	-2.8	-6.0	-6.5	-7.8	-5.2	-5.3	-5.1	-3.4	-0.9	0.8	0.7	0.8

Table 24C

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

Croatia

(HRK; annual percentage changes unless otherwise stated)

	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.2	8.0	4.4	6.4	8.9	7.8	6.4	6.4	1.6	-0.9	4.5	3.1	-0.7	5.7	4.8	5.5	4.9	4.1
2. Current taxes on income and wealth	-16.8	8.8	7.3	12.1	20.7	17.8	4.6	4.6	-8.0	-1.8	-1.8	3.1	-3.5	-0.4	10.4	0.2	5.7	3.8
3. Social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	5.5	3.6	2.6	4.1	5.5	3.6
4. Of which actual social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	5.5	3.6	2.6	4.1	5.5	3.6
5. Other current revenue, including sales	87.0	-3.5	-0.9	2.3	1.4	4.5	6.6	6.6	-19.3	5.5	8.5	8.1	4.8	21.4	7.9	-1.6	0.1	0.5
6. Total current revenue	16.4	6.2	4.7	6.4	9.3	9.4	6.9	6.9	-4.3	-0.1	2.1	2.4	1.3	6.5	5.4	3.2	4.4	3.4
7. Government consumption expenditure	7.4	7.1	6.9	7.8	8.7	13.6	5.1	5.1	-0.2	1.2	-0.6	-0.2	2.0	-0.8	0.8	4.5	5.5	4.2
8. Collective consumption	13.9	6.4	7.4	8.3	14.8	17.4	-3.9	-3.9	5.2	1.5	1.4	-1.1	1.8	-1.3	0.8	2.9	4.8	5.3
9. Social transfers in kind	1.8	7.9	6.5	7.4	2.9	9.5	15.5	15.5	-4.9	1.0	-2.6	0.7	2.1	-0.3	0.8	6.1	6.1	3.2
10. Compensation of employees	8.8	7.4	8.0	3.3	5.9	13.6	7.5	7.5	-1.9	0.8	-1.4	-2.7	-2.1	2.4	2.7	4.3	4.9	3.5
11. Intermediate consumption	29.3	1.2	1.9	10.8	11.1	9.4	9.3	9.3	2.0	1.7	0.3	4.1	4.0	1.4	3.4	2.9	2.9	2.5
12. Social transfers other than in kind	33.5	-8.9	9.9	-0.6	15.5	3.7	4.3	4.3	-0.1	4.6	-1.9	0.9	1.9	3.1	-3.1	2.2	4.6	3.0
13. Social transfers in kind via market producers	-7.7	18.2	11.0	14.3	6.6	8.8	-3.1	-3.1	-5.9	0.3	7.7	8.1	3.8	2.4	-2.0	1.5	5.1	3.5
14. Interest	9.2	10.8	16.8	8.4	5.4	8.4	13.5	13.5	5.7	13.4	13.1	1.8	7.8	3.3	-8.3	-9.7	-1.8	-1.4
15. Subsidies	-1.8	20.4	13.8	5.5	8.9	13.8	8.2	8.2	-2.2	-3.2	-9.4	-5.8	-15.7	-15.0	10.4	16.2	4.4	6.4
16. Other current expenditure 1)	-0.2	1.3	-1.1	1.0	-0.4	-1.0	0.5	0.5	-0.2	0.2	0.4	0.3	-0.3	0.7	0.0	-0.4	0.1	0.0
17. Total current expenditure	18.5	4.7	5.5	6.9	9.0	6.1	8.0	8.0	-0.9	3.3	0.6	1.2	0.2	3.5	0.1	1.7	4.2	3.1
18. Gross saving 1)	-0.5	0.5	-0.4	-0.2	0.1	1.2	-0.4	-0.4	-1.4	-1.4	0.6	0.5	0.4	1.3	2.3	0.6	0.0	0.1
19. Capital transfers received	60384.1	-19.4	-95.2	35.3	119.0	44.2	6.3	6.3	-17.6	190.9	159.2	-66.9	3.8	79.8	67.5	18.7	10.7	11.0
20. Total revenue	18.2	5.8	3.6	6.5	9.3	9.5	6.9	6.9	-4.3	0.4	3.3	1.0	1.3	7.0	6.1	3.4	4.5	3.5
21. Gross fixed capital formation	15.8	46.1	-3.9	-6.1	8.9	17.8	3.2	3.2	-37.8	-1.6	0.3	5.4	-4.1	-7.1	3.0	-13.1	5.7	6.2
22. Other capital expenditure 1)	1.3	-0.4	0.4	-0.7	-0.3	-0.2	0.2	0.2	1.2	0.2	-1.5	-0.2	0.5	0.1	0.1	-0.5	0.1	0.0
23. Total expenditure	21.1	8.7	5.1	3.6	8.2	7.3	7.7	7.7	-2.9	3.3	-2.6	1.1	0.8	2.9	0.6	-0.3	4.5	3.4
24. Tax burden	6.0	8.4	5.8	7.2	10.7	10.2	6.9	6.9	-1.8	-0.9	1.2	1.3	1.0	4.0	5.0	3.9	5.2	3.9
25. Net lending (+) or net borrowing (-)	-1.4	-1.2	-0.5	1.3	0.5	0.9	-0.3	-0.3	-0.5	-1.3	2.6	-0.1	0.1	1.7	2.5	1.7	0.0	0.1

1) Changes in GDP ratios.

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	2.1	3.5	4.7	5.2	3.9	3.4	2.4	2.8	6.0	6.5	7.8	5.2	5.3	5.1	3.4	0.9	-0.8	-0.7	-0.8
2. Interest payments (% of GDP)	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.3	2.5	2.8	3.1	3.2	3.4	3.5	3.1	2.7	2.5	2.4
3. Implicit interest rate 2)	5.4	5.3	5.4	5.5	5.2	5.0	5.3	5.7	5.7	5.1	4.9	4.9	4.6	4.3	4.2	3.8	3.5	3.4	3.4
4. Nominal GDP growth rate	7.8	8.9	9.8	8.0	7.7	9.0	9.5	7.9	-4.8	-0.6	1.3	-0.7	0.1	0.0	2.3	3.1	4.0	4.9	4.6
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	2.1	3.5	4.7	5.2	3.9	3.4	2.4	2.8	6.0	6.5	7.8	5.2	5.3	5.1	3.4	0.9	-0.8	-0.7	-0.8
6. Contribution of nominal GDP growth	-2.6	-3.0	-3.3	-2.8	-2.9	-3.4	-3.3	-2.7	2.0	0.3	-0.8	0.5	-0.1	0.0	-1.9	-2.5	-3.1	-3.7	-3.3
7. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.3	-0.1	-2.5	-0.5	1.7	1.4	2.3	-0.5	-0.1	5.8	-1.6	-1.7	-1.6	1.2	0.1	0.1
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	0.3	1.7	2.9	3.3	1.9	1.5	0.6	0.8	3.7	4.0	5.0	2.1	2.1	1.7	0.0	-2.2	-3.4	-3.3	-3.2
9. Snow-ball effect	-0.8	-1.2	-1.5	-0.9	-0.9	-1.5	-1.5	-0.8	4.3	2.8	2.0	3.6	3.1	3.5	1.6	0.6	-0.4	-1.2	-0.9
10. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.3	-0.1	-2.5	-0.5	1.7	1.4	2.3	-0.5	-0.1	5.8	-1.6	-1.7	-1.6	1.2	0.1	0.1
(% of GDP)																			
11. Change in gross debt 5)	1.0	0.1	1.5	2.1	0.9	-2.5	-1.4	1.7	9.3	9.0	6.5	5.6	11.0	3.6	-0.2	-3.2	-2.7	-4.3	-4.0
12. Level of gross debt (end of year)	36.5	36.6	38.1	40.2	41.1	38.6	37.3	39.0	48.3	57.3	63.8	69.4	80.5	84.0	83.8	80.6	78.0	73.7	69.7

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

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

3) Line 7 = line 10.

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

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

Table 25A

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

Hungary	(Mrd HUF)																	
	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1005	2182	3359	3452	3598	4018	4201	4201	4738	4881	5324	5556	5972	6410	6434	6892	7341	7741
2. Current taxes on income and wealth	492	1282	1851	1973	2211	2578	2793	2793	2128	1769	1947	1991	2204	2388	2630	2833	2792	2978
3. Social contributions	851	1749	2559	2781	2997	3465	3668	3668	3247	3686	3734	3907	4204	4489	4820	4898	5073	5430
4. Of which actual social contributions	847	1739	2539	2760	2975	3444	3645	3645	3222	3663	3713	3886	4180	4461	4805	4881	5053	5410
5. Other current revenue, including sales	349	611	1032	1034	1202	1227	1376	1376	1550	1508	1662	1878	1904	1895	1795	1993	2169	2323
6. Total current revenue	2696	5824	8801	9241	10008	11288	12038	12038	11663	11844	12666	13333	14285	15183	15679	16616	17374	18472
7. Government consumption expenditure	1333	2806	4634	4984	5338	5331	5802	5802	5855	5847	5756	5952	6509	6823	7172	7669	8051	8542
8. Collective consumption	632	1370	2139	2278	2449	2512	2769	2769	2859	2856	2815	2994	3312	3365	3537	3784	3993	4236
9. Social transfers in kind	701	1435	2495	2706	2890	2819	3034	3034	2996	2991	2941	2958	3197	3458	3635	3885	4058	4306
10. Compensation of employees	677	1415	2613	2773	2889	2921	3083	3083	2936	2867	2850	3030	3341	3598	3862	4133	4318	4536
11. Intermediate consumption	453	878	1328	1413	1553	1603	1884	1884	2063	2044	2080	2201	2449	2494	2463	2729	2915	3151
12. Social transfers other than in kind	867	1675	2884	3204	3554	3870	4215	4215	4238	4311	4347	4453	4491	4475	4532	4673	4845	4933
13. Social transfers in kind via market producers	139	339	614	711	845	727	729	729	688	728	648	673	651	694	720	735	760	790
14. Interest	509	702	913	916	935	1035	1100	1100	1115	1172	1314	1367	1310	1218	1142	1067	1050	1065
15. Subsidies	125	219	330	298	340	355	300	300	293	348	397	389	422	427	479	500	561	593
16. Other current expenditure	63	221	481	566	671	701	672	672	689	763	770	997	1038	1042	1296	1368	1476	1595
17. Total current expenditure	2834	5449	9163	9880	10787	11213	11984	11984	12022	12234	12406	13111	13702	13948	14494	15203	15927	16661
18. Gross saving	-138	375	-362	-639	-780	75	54	54	-359	-390	260	222	582	1235	1185	1413	1447	1811
19. Capital transfers received	18	61	90	139	218	218	171	171	524	620	593	786	960	1362	214	392	864	1034
20. Total revenue	2714	5885	8892	9379	10225	11506	12210	12210	12187	12464	13260	14119	15245	16545	15893	17008	18238	19506
21. Gross fixed capital formation	33	475	800	938	1244	1088	869	869	996	946	1072	1321	1740	2257	1096	1687	2231	2511
22. Other capital expenditure	350	365	308	315	443	495	358	358	387	817	473	479	650	994	892	864	1070	1247
23. Total expenditure	3216	6289	10271	11133	12475	12796	13211	13211	13405	13996	13950	14911	16092	17199	16482	17755	19228	20420
24. Tax burden	2347	5210	7787	8244	8842	10109	10711	10711	10131	10358	11029	11476	12409	13324	13937	14666	15251	16198
25. Net lending (+) or net borrowing (-)	-502	-404	-1379	-1753	-2249	-1290	-1001	-1001	-1218	-1532	-691	-791	-847	-654	-589	-746	-990	-914



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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	17.2	16.3	15.9	15.3	14.8	15.6	15.4	15.4	17.4	17.2	18.5	18.4	18.3	18.7	18.2	18.0	18.0	17.8
2. Current taxes on income and wealth	8.4	9.6	8.8	8.7	9.1	10.0	10.3	10.3	7.8	6.3	6.8	6.6	6.8	7.0	7.4	7.4	6.8	6.9
3. Social contributions	14.6	13.1	12.1	12.3	12.4	13.5	13.5	13.5	11.9	13.0	13.0	12.9	12.9	13.1	13.6	12.8	12.4	12.5
4. Of which actual social contributions	14.5	13.0	12.0	12.2	12.3	13.4	13.4	13.4	11.8	12.9	12.9	12.8	12.8	13.0	13.6	12.8	12.4	12.5
5. Other current revenue, including sales	6.0	4.6	4.9	4.6	5.0	4.8	5.1	5.1	5.7	5.3	5.8	6.2	5.8	5.5	5.1	5.2	5.3	5.4
6. Total current revenue	46.2	43.6	41.7	41.0	41.3	44.0	44.3	44.3	42.8	41.8	44.0	44.1	43.8	44.2	44.3	43.5	42.6	42.6
7. Government consumption expenditure	22.8	21.0	22.0	22.1	22.0	20.8	21.3	21.3	21.5	20.7	20.0	19.7	20.0	19.9	20.2	20.1	19.7	19.7
8. Collective consumption	10.8	10.3	10.1	10.1	10.1	9.8	10.2	10.2	10.5	10.1	9.8	9.9	10.2	9.8	10.0	9.9	9.8	9.8
9. Social transfers in kind	12.0	10.8	11.8	12.0	11.9	11.0	11.2	11.2	11.0	10.6	10.2	9.8	9.8	10.1	10.3	10.2	9.9	9.9
10. Compensation of employees	11.6	10.6	12.4	12.3	11.9	11.4	11.3	11.3	10.8	10.1	9.9	10.0	10.3	10.5	10.9	10.8	10.6	10.5
11. Intermediate consumption	7.8	6.6	6.3	6.3	6.4	6.2	6.9	6.9	7.6	7.2	7.2	7.3	7.5	7.3	7.0	7.1	7.1	7.3
12. Social transfers other than in kind	14.9	12.5	13.7	14.2	14.7	15.1	15.5	15.5	15.6	15.2	15.1	14.7	13.8	13.0	12.8	12.2	11.9	11.4
13. Social transfers in kind via market producers	2.4	2.5	2.9	3.2	3.5	2.8	2.7	2.7	2.5	2.6	2.3	2.2	2.0	2.0	2.0	1.9	1.9	1.8
14. Interest	8.7	5.3	4.3	4.1	3.9	4.0	4.0	4.0	4.1	4.1	4.6	4.5	4.0	3.5	3.2	2.8	2.6	2.5
15. Subsidies	2.1	1.6	1.6	1.3	1.4	1.4	1.1	1.1	1.1	1.2	1.4	1.3	1.3	1.2	1.4	1.3	1.4	1.4
16. Other current expenditure	1.1	1.7	2.3	2.5	2.8	2.7	2.5	2.5	2.5	2.7	2.7	3.3	3.2	3.0	3.7	3.6	3.6	3.7
17. Total current expenditure	48.6	40.8	43.4	43.8	44.5	43.7	44.1	44.1	44.2	43.2	43.1	43.3	42.0	40.6	40.9	39.8	39.0	38.4
18. Gross saving	-2.4	2.8	-1.7	-2.8	-3.2	0.3	0.2	0.2	-1.3	-1.4	0.9	0.7	1.8	3.6	3.3	3.7	3.5	4.2
19. Capital transfers received	0.3	0.5	0.4	0.6	0.9	0.8	0.6	0.6	1.9	2.2	2.1	2.6	2.9	4.0	0.6	1.0	2.1	2.4
20. Total revenue	46.5	44.1	42.1	41.6	42.2	44.8	44.9	44.9	44.8	44.0	46.1	46.7	46.8	48.2	44.9	44.5	44.7	45.0
21. Gross fixed capital formation	0.6	3.6	3.8	4.2	5.1	4.2	3.2	3.2	3.7	3.3	3.7	4.4	5.3	6.6	3.1	4.4	5.5	5.8
22. Other capital expenditure	6.0	2.7	1.5	1.4	1.8	1.9	1.3	1.3	1.4	2.9	1.6	1.6	2.0	2.9	2.5	2.3	2.6	2.9
23. Total expenditure	55.1	47.1	48.7	49.3	51.4	49.8	48.6	48.6	49.2	49.4	48.5	49.3	49.4	50.1	46.5	46.5	47.1	47.1
24. Tax burden	40.2	39.0	36.9	36.5	36.5	39.4	39.4	39.4	37.2	36.6	38.3	37.9	38.1	38.8	39.3	38.4	37.4	37.3
25. Net lending (+) or net borrowing (-)	-8.6	-3.0	-6.5	-7.8	-9.3	-5.0	-3.7	-3.7	-4.5	-5.4	-2.4	-2.6	-2.6	-1.9	-1.7	-2.0	-2.4	-2.1

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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	17.9	16.7	13.3	2.8	4.2	11.7	4.6	4.6	10.2	3.0	9.1	4.4	7.5	7.3	0.4	7.1	6.5	5.5
2. Current taxes on income and wealth	30.2	19.8	3.9	6.6	12.0	16.6	8.4	8.4	-16.2	-16.9	10.1	2.2	10.7	8.3	10.1	7.7	-1.5	6.7
3. Social contributions	14.4	15.1	7.4	8.7	7.8	15.6	5.8	5.8	-4.8	13.5	1.3	4.6	7.6	6.8	7.4	1.6	3.6	7.0
4. Of which actual social contributions	14.4	15.2	7.2	8.7	7.8	15.8	5.8	5.8	-4.9	13.7	1.4	4.6	7.6	6.7	7.7	1.6	3.5	7.1
5. Other current revenue, including sales	37.2	9.4	29.0	0.2	16.2	2.1	12.1	12.1	3.0	-2.7	10.2	13.0	1.4	-0.5	-5.3	11.0	8.8	7.1
6. Total current revenue	21.5	16.1	11.0	5.0	8.3	12.8	6.6	6.6	-0.8	1.6	6.9	5.3	7.1	6.3	3.3	6.0	4.6	6.3
7. Government consumption expenditure	15.4	14.2	5.6	7.5	7.1	-0.1	8.8	8.8	0.6	-0.1	-1.6	3.4	9.4	4.8	5.1	6.9	5.0	6.1
8. Collective consumption	14.7	16.1	4.1	6.5	7.5	2.6	10.2	10.2	2.0	-0.1	-1.5	6.4	10.6	1.6	5.1	7.0	5.5	6.1
9. Social transfers in kind	16.0	12.5	7.0	8.4	6.8	-2.5	7.6	7.6	-0.7	-0.2	-1.6	0.6	8.1	8.2	5.1	6.9	4.5	6.1
10. Compensation of employees	12.2	13.9	5.0	6.1	4.2	1.1	5.5	5.5	-0.7	-2.4	-0.6	6.3	10.3	7.7	7.3	7.0	4.5	5.0
11. Intermediate consumption	10.9	12.9	6.1	6.4	9.9	3.3	17.5	17.5	3.3	-0.9	1.8	5.8	11.3	1.8	-1.2	10.8	6.8	8.1
12. Social transfers other than in kind	8.6	10.3	10.4	11.1	11.0	8.9	8.9	8.9	0.1	1.7	0.8	2.4	0.9	-0.4	1.3	3.1	3.7	1.8
13. Social transfers in kind via market producers	28.6	9.9	18.0	15.7	18.9	-14.0	0.4	0.4	-6.7	5.8	-11.0	3.9	-3.3	6.6	3.7	2.1	3.5	3.8
14. Interest	26.5	-9.6	19.1	0.4	2.1	10.8	6.3	6.3	-5.9	5.1	12.1	4.0	-4.2	-7.1	-6.2	-6.5	-1.6	1.4
15. Subsidies	17.4	-0.5	18.7	-9.7	14.1	4.4	-15.4	-15.4	17.7	18.9	14.1	-2.0	8.4	1.3	12.1	4.3	12.4	5.5
16. Other current expenditure 1)	0.2	0.2	0.5	0.2	0.3	0.0	-0.3	-0.3	-0.2	0.2	0.0	0.6	-0.1	-0.1	0.6	-0.1	0.0	0.1
17. Total current expenditure	15.4	8.6	11.0	7.8	9.2	3.9	6.9	6.9	-0.4	1.8	1.4	5.7	4.5	1.8	3.9	4.9	4.8	4.6
18. Gross saving 1)	2.5	2.8	0.0	-1.1	-0.4	3.5	-0.1	-0.1	-0.1	-0.1	2.3	-0.2	1.1	1.8	-0.3	0.4	-0.2	0.6
19. Capital transfers received	81.1	15.8	6.4	53.4	56.9	0.1	-21.3	-21.3	48.3	18.3	-4.3	32.5	22.1	41.8	-84.3	82.9	120.5	19.6
20. Total revenue	21.9	16.1	11.0	5.5	9.0	12.5	6.1	6.1	0.6	2.3	6.4	6.5	8.0	8.5	-3.9	7.0	7.2	6.9
21. Gross fixed capital formation	310.0	21.3	10.9	17.3	32.6	-12.6	-20.1	-20.1	10.0	-5.0	13.3	23.2	31.7	29.8	-51.4	53.9	32.2	12.5
22. Other capital expenditure 1)	-3.0	0.5	-0.6	-0.1	0.4	0.1	-0.6	-0.6	0.2	1.5	-1.2	-0.1	0.4	0.9	-0.4	-0.3	0.4	0.3
23. Total expenditure	12.6	11.0	9.5	8.4	12.1	2.6	3.2	3.2	0.7	4.4	-0.3	6.9	7.9	6.9	-4.2	7.7	8.3	6.2
24. Tax burden	19.2	16.9	9.3	5.9	7.2	14.3	6.0	6.0	-1.5	2.2	6.5	4.1	8.1	7.4	4.6	5.2	4.0	6.2
25. Net lending (+) or net borrowing (-)	4.2	2.1	0.6	-1.2	-1.5	4.2	1.3	1.3	0.1	-0.9	3.0	-0.2	0.0	0.7	0.2	-0.3	-0.5	0.3

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	8.6	4.0	6.5	7.8	9.3	5.0	3.7	3.7	4.5	5.4	2.4	2.6	2.6	1.9	1.7	2.0	2.4	2.1
2. Interest payments (% of GDP)	8.7	4.7	4.3	4.1	3.9	4.0	4.0	4.0	4.1	4.1	4.6	4.5	4.0	3.5	3.2	2.8	2.6	2.5
3. Implicit interest rate 2)	:	9.8	8.2	7.4	6.9	6.6	6.5	6.5	5.4	5.4	5.8	6.1	5.6	4.9	4.3	4.0	3.7	3.6
4. Nominal GDP growth rate	28.6	15.5	10.2	6.9	7.5	5.9	5.9	5.9	3.0	4.0	1.7	5.1	7.8	5.3	3.2	7.8	6.9	6.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	4.0	6.5	7.8	9.3	5.0	3.7	3.7	4.5	5.4	2.4	2.6	2.6	1.9	1.7	2.0	2.4	2.1
6. Contribution of nominal GDP growth	:	-7.4	-5.4	-3.8	-4.2	-3.6	-3.6	-3.6	-2.3	-3.1	-1.3	-3.8	-5.5	-3.9	-2.4	-5.5	-4.7	-4.4
7. Stock-flow adjustment 3)	:	0.0	-0.3	-2.2	-1.1	-0.4	6.1	6.1	0.2	-2.1	-3.2	0.0	2.4	2.1	0.0	1.1	2.0	-0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.1	-0.6	2.2	3.7	5.4	1.0	-0.4	-0.4	0.4	1.3	-2.2	-1.9	-1.4	-1.6	-1.6	-0.8	-0.1	-0.3
9. Snow-ball effect	:	-2.7	-1.1	0.3	-0.4	0.5	0.4	0.4	1.8	1.1	3.2	0.7	-1.5	-0.3	0.8	-2.7	-2.1	-1.9
10. Stock-flow adjustment 3)	:	0.0	-0.3	-2.2	-1.1	-0.4	6.1	6.1	0.2	-2.1	-3.2	0.0	2.4	2.1	0.0	1.1	2.0	-0.1
(% of GDP)																		
11. Change in gross debt 5)	:	-3.3	0.8	1.8	4.0	1.0	6.1	6.1	2.4	0.2	-2.1	-1.2	-0.5	0.1	-0.7	-2.4	-0.3	-2.3
12. Level of gross debt (end of year)	84.1	51.9	58.7	60.5	64.5	65.5	71.6	71.6	80.2	80.5	78.4	77.1	76.6	76.7	76.0	73.6	73.3	71.0

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

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

3) Line 7 = line 10.

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

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

Table 26A

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

Poland	(Mrd PLN)																	
	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	48.9	96.6	125.8	137.0	151.3	171.5	185.2	185.2	199.5	217.2	212.1	213.1	220.8	231.1	250.2	270.8	292.6	303.6
2. Current taxes on income and wealth	39.0	52.9	58.6	67.8	78.6	98.0	107.5	107.5	96.5	105.4	113.4	111.2	116.6	124.6	132.5	145.9	155.3	166.0
3. Social contributions	42.1	104.3	123.3	131.3	140.0	152.3	157.3	157.3	171.3	190.5	212.2	221.2	227.2	243.2	256.5	275.5	297.3	320.3
4. Of which actual social contributions	38.8	97.4	113.9	121.5	129.7	141.5	145.5	145.5	157.4	175.8	196.6	204.6	210.1	225.8	238.7	257.4	277.8	299.3
5. Other current revenue, including sales	20.4	38.7	51.3	58.7	64.3	63.6	67.7	67.7	70.2	71.7	78.9	76.1	79.4	81.4	70.8	76.7	80.3	85.0
6. Total current revenue	150.4	292.5	359.0	394.7	434.3	485.4	517.6	517.6	537.5	584.8	616.6	621.5	644.1	680.3	710.0	768.9	825.6	875.0
7. Government consumption expenditure	65.1	135.0	170.6	181.2	197.7	215.1	239.2	239.2	276.3	282.8	292.1	300.4	312.1	323.9	332.0	350.3	369.2	389.2
8. Collective consumption	38.0	61.9	80.2	84.4	91.9	99.9	112.9	112.9	128.7	129.6	133.3	136.7	142.6	146.3	149.0	158.0	161.9	169.2
9. Social transfers in kind	27.0	73.1	90.4	96.9	105.8	115.2	126.3	126.3	147.6	153.2	158.9	163.7	169.5	177.6	183.0	192.3	207.3	220.0
10. Compensation of employees	38.7	81.5	102.1	108.3	114.2	124.2	139.1	139.1	158.9	164.9	168.0	171.8	178.7	184.2	190.5	199.7	210.0	226.1
11. Intermediate consumption	24.2	49.9	60.7	61.3	66.8	72.6	81.1	81.1	92.8	91.5	95.2	96.6	101.2	105.3	106.4	112.9	119.9	127.2
12. Social transfers other than in kind	57.8	120.2	149.5	155.5	162.5	168.3	180.6	180.6	211.6	217.1	228.0	239.9	247.5	257.2	284.1	299.9	320.2	337.7
13. Social transfers in kind via market producers	5.9	13.8	18.3	17.5	21.2	21.9	24.7	24.7	27.8	28.0	30.5	32.1	32.8	34.7	35.3	37.7	40.8	44.0
14. Interest	19.4	22.5	25.3	24.4	25.3	25.9	27.2	27.2	36.0	39.7	43.3	41.5	33.5	31.6	31.7	31.1	31.4	33.2
15. Subsidies	3.6	5.8	8.1	7.6	9.2	10.9	12.9	12.9	13.0	11.8	11.4	11.0	11.3	8.6	9.9	10.1	10.6	11.1
16. Other current expenditure	3.8	3.4	11.7	21.5	26.0	28.5	31.8	31.8	31.4	34.1	37.9	38.8	36.5	39.9	37.4	37.6	40.0	42.4
17. Total current expenditure	153.4	297.1	375.7	396.1	425.2	452.3	497.4	497.4	571.6	587.1	614.4	631.7	641.7	661.5	695.2	729.0	772.8	821.7
18. Gross saving	-2.9	-4.7	-16.7	-1.3	9.1	33.2	20.2	20.2	-34.1	-2.3	2.2	-10.1	2.4	18.8	14.8	39.9	52.8	53.3
19. Capital transfers received	0.2	-0.4	0.7	5.7	5.5	5.7	5.7	5.7	18.5	27.0	21.3	16.1	20.4	20.0	10.8	15.2	22.1	28.3
20. Total revenue	150.7	292.1	359.7	400.5	439.8	491.1	523.4	523.4	555.9	611.9	637.9	637.6	664.5	700.3	720.8	784.0	847.7	903.4
21. Gross fixed capital formation	9.3	14.0	27.0	33.6	42.8	53.1	61.5	61.5	80.9	91.8	77.3	68.5	77.5	79.1	60.5	73.7	92.8	101.2
22. Other capital expenditure	2.3	3.1	4.0	10.1	9.9	7.8	10.7	10.7	9.6	8.6	6.7	5.6	7.6	7.3	8.7	14.3	11.3	12.4
23. Total expenditure	165.1	314.3	406.7	439.7	477.8	513.1	569.7	569.7	662.1	687.5	698.4	705.8	726.8	747.9	764.4	817.0	877.0	935.4
24. Tax burden	126.2	246.0	297.8	326.5	359.6	411.2	438.8	438.8	454.0	499.0	522.7	529.3	548.2	582.4	622.6	675.5	727.4	770.8
25. Net lending (+) or net borrowing (-)	-14.4	-22.2	-47.1	-39.2	-38.1	-22.0	-46.3	-46.3	-106.1	-75.6	-60.5	-68.1	-62.3	-47.6	-43.6	-33.0	-29.2	-32.0

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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	14.2	12.9	13.5	13.8	14.1	14.4	14.4	14.4	13.8	13.9	13.0	12.9	12.8	12.8	13.5	13.7	13.9	13.6
2. Current taxes on income and wealth	11.3	7.1	6.3	6.8	7.3	8.3	8.4	8.4	6.7	6.7	7.0	6.7	6.8	6.9	7.1	7.4	7.4	7.4
3. Social contributions	12.2	14.0	13.2	13.3	13.1	12.8	12.2	12.2	11.9	12.2	13.0	13.4	13.2	13.5	13.8	13.9	14.1	14.3
4. Of which actual social contributions	11.3	13.0	12.2	12.3	12.1	11.9	11.3	11.3	10.9	11.2	12.1	12.4	12.2	12.5	12.8	13.0	13.2	13.4
5. Other current revenue, including sales	5.9	5.2	5.5	5.9	6.0	5.4	5.3	5.3	4.9	4.6	4.8	4.6	4.6	4.5	3.8	3.9	3.8	3.8
6. Total current revenue	43.6	39.1	38.5	39.9	40.6	40.9	40.2	40.2	37.2	37.3	37.8	37.5	37.5	37.8	38.2	38.8	39.2	39.2
7. Government consumption expenditure	18.9	18.1	18.3	18.3	18.5	18.1	18.6	18.6	19.1	18.1	17.9	18.1	18.1	18.0	17.9	17.7	17.6	17.4
8. Collective consumption	11.0	8.3	8.6	8.5	8.6	8.4	8.8	8.8	8.9	8.3	8.2	8.3	8.3	8.1	8.0	8.0	7.7	7.6
9. Social transfers in kind	7.8	9.8	9.7	9.8	9.9	9.7	9.8	9.8	10.2	9.8	9.8	9.9	9.9	9.9	9.8	9.7	9.9	9.9
10. Compensation of employees	11.2	10.9	10.9	10.9	10.7	10.5	10.8	10.8	11.0	10.5	10.3	10.4	10.4	10.2	10.2	10.1	10.0	10.1
11. Intermediate consumption	7.0	6.7	6.5	6.2	6.2	6.1	6.3	6.3	6.4	5.8	5.8	5.8	5.9	5.9	5.7	5.7	5.7	5.7
12. Social transfers other than in kind	16.8	16.1	16.0	15.7	15.2	14.2	14.0	14.0	14.6	13.9	14.0	14.5	14.4	14.3	15.3	15.1	15.2	15.1
13. Social transfers in kind via market producers	1.7	1.9	2.0	1.8	2.0	1.8	1.9	1.9	1.9	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	2.0
14. Interest	5.6	3.0	2.7	2.5	2.4	2.2	2.1	2.1	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.6	1.5	1.5
15. Subsidies	1.0	0.8	0.9	0.8	0.9	0.9	1.0	1.0	0.9	0.8	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.5
16. Other current expenditure	1.1	0.5	1.3	2.2	2.4	2.4	2.5	2.5	2.2	2.2	2.3	2.3	2.1	2.2	2.0	1.9	1.9	1.9
17. Total current expenditure	44.5	39.8	40.3	40.0	39.7	38.1	38.7	38.7	39.5	37.5	37.7	38.1	37.3	36.8	37.4	36.8	36.7	36.8
18. Gross saving	-0.9	-0.6	-1.8	-0.1	0.9	2.8	1.6	1.6	-2.4	-0.1	0.1	-0.6	0.1	1.0	0.8	2.0	2.5	2.4
19. Capital transfers received	0.1	0.0	0.1	0.6	0.5	0.5	0.4	0.4	1.3	1.7	1.3	1.0	1.2	1.1	0.6	0.8	1.1	1.3
20. Total revenue	43.7	39.1	38.5	40.4	41.1	41.4	40.7	40.7	38.5	39.1	39.1	38.5	38.6	38.9	38.8	39.6	40.3	40.5
21. Gross fixed capital formation	2.7	1.9	2.9	3.4	4.0	4.5	4.8	4.8	5.6	5.9	4.7	4.1	4.5	4.4	3.3	3.7	4.4	4.5
22. Other capital expenditure	0.7	0.4	0.4	1.0	0.9	0.7	0.8	0.8	0.7	0.6	0.4	0.3	0.4	0.4	0.5	0.7	0.5	0.6
23. Total expenditure	47.9	42.1	43.6	44.4	44.7	43.2	44.3	44.3	45.8	43.9	42.9	42.6	42.3	41.6	41.1	41.2	41.7	41.9
24. Tax burden	36.6	32.9	31.9	33.0	33.6	34.6	34.1	34.1	31.4	31.8	32.1	31.9	31.9	32.4	33.5	34.1	34.6	34.5
25. Net lending (+) or net borrowing (-)	-4.2	-3.0	-5.0	-4.0	-3.6	-1.9	-3.6	-3.6	-7.3	-4.8	-3.7	-4.1	-3.6	-2.6	-2.3	-1.7	-1.4	-1.4

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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	27.0	4.4	9.4	8.9	10.5	13.3	8.0	8.0	13.1	8.9	-2.4	0.4	3.7	4.6	8.3	8.2	8.1	3.8
2. Current taxes on income and wealth	19.6	3.5	10.4	15.8	15.9	24.7	9.7	9.7	-1.6	9.1	7.6	-2.0	4.9	6.9	6.3	10.1	6.5	6.9
3. Social contributions	27.7	5.2	5.7	6.4	6.7	8.8	3.3	3.3	3.0	11.2	11.4	4.3	2.7	7.0	5.5	7.4	7.9	7.7
4. Of which actual social contributions	28.3	4.7	5.7	6.6	6.7	9.1	2.8	2.8	2.6	11.7	11.8	4.1	2.7	7.4	5.7	7.9	7.9	7.7
5. Other current revenue, including sales	14.7	12.3	0.6	14.2	9.6	-1.1	6.4	6.4	0.4	2.2	10.0	-3.6	4.3	2.6	-13.0	8.3	4.7	5.9
6. Total current revenue	23.6	5.5	7.0	10.0	10.0	11.8	6.6	6.6	5.2	8.8	5.4	0.8	3.6	5.6	4.4	8.3	7.4	6.0
7. Government consumption expenditure	22.6	12.2	6.7	6.3	9.1	8.8	11.2	11.2	7.6	2.4	3.3	2.8	3.9	3.8	2.5	5.5	5.4	5.4
8. Collective consumption	20.2	9.1	6.6	5.2	8.9	8.7	13.0	13.0	8.4	0.7	2.8	2.6	4.3	2.6	1.8	6.0	2.5	4.5
9. Social transfers in kind	26.0	14.9	6.7	7.2	9.2	8.8	9.7	9.7	7.0	3.8	3.7	3.0	3.6	4.8	3.1	5.1	7.8	6.1
10. Compensation of employees	23.7	11.4	3.8	6.1	5.5	8.7	12.1	12.1	5.5	3.8	1.9	2.3	4.0	3.1	3.4	4.8	5.2	7.7
11. Intermediate consumption	30.6	10.7	5.3	1.0	8.9	8.8	11.7	11.7	13.3	-1.5	4.1	1.4	4.8	4.1	1.0	6.2	6.1	6.2
12. Social transfers other than in kind	25.6	6.7	3.8	4.0	4.5	3.6	7.3	7.3	6.2	2.6	5.0	5.2	3.2	3.9	10.5	5.5	6.8	5.5
13. Social transfers in kind via market producers	2.8	27.2	15.9	-4.4	21.1	3.4	12.6	12.6	0.8	0.9	8.9	5.1	2.3	5.6	2.0	6.7	8.2	8.0
14. Interest	-0.4	14.4	0.8	-3.5	3.8	2.1	5.1	5.1	6.9	10.2	9.2	-4.1	-19.3	-5.8	0.4	-1.7	1.0	5.5
15. Subsidies	33.5	2.0	72.3	-6.2	20.5	19.3	18.0	18.0	7.9	-9.5	-3.3	-3.0	2.2	-23.4	14.2	2.2	4.7	4.7
16. Other current expenditure 1)	0.1	0.1	0.2	0.9	0.3	0.0	0.1	0.1	-0.1	0.0	0.1	0.0	-0.2	0.1	-0.2	-0.1	0.0	0.0
17. Total current expenditure	22.2	10.2	6.0	5.4	7.3	6.4	10.0	10.0	6.6	2.7	4.6	2.8	1.6	3.1	5.1	4.9	6.0	6.3
18. Gross saving 1)	0.5	-1.7	0.4	1.7	1.0	1.9	-1.2	-1.2	-0.5	2.2	0.3	-0.7	0.8	0.9	-0.2	1.2	0.5	-0.1
19. Capital transfers received	6607.1	49.6	97.9	754.3	-4.1	4.3	-0.2	-0.2	135.2	46.4	-21.2	-24.6	27.0	-2.1	-46.1	40.8	46.0	28.0
20. Total revenue	33.4	5.4	7.1	11.3	9.8	11.7	6.6	6.6	7.2	10.1	4.2	0.0	4.2	5.4	2.9	8.8	8.1	6.6
21. Gross fixed capital formation	38.7	-31.2	13.9	24.6	27.4	24.0	16.0	16.0	17.4	13.5	-15.7	-11.4	13.1	2.0	-23.6	21.9	26.0	9.0
22. Other capital expenditure 1)	4.0	0.1	-0.6	0.6	-0.1	-0.3	0.2	0.2	-0.3	-0.1	-0.1	-0.1	0.1	0.0	0.1	0.2	-0.2	0.0
23. Total expenditure	33.6	7.6	5.0	8.1	8.7	7.4	11.0	11.0	7.1	3.8	1.6	1.1	3.0	2.9	2.2	6.9	7.3	6.7
24. Tax burden	25.1	4.3	8.4	9.6	10.1	14.4	6.7	6.7	6.1	9.9	4.7	1.3	3.6	6.2	6.9	8.5	7.7	6.0
25. Net lending (+) or net borrowing (-)	-0.4	-0.7	1.0	1.1	0.4	1.7	-1.7	-1.7	-0.1	2.5	1.1	-0.4	0.5	1.0	0.3	0.7	0.3	0.0

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	4.2	4.8	5.0	4.0	3.6	1.9	3.6	3.6	7.3	4.8	3.7	4.1	3.6	2.6	2.3	1.7	1.4	1.4
2. Interest payments (% of GDP)	5.6	3.1	2.7	2.5	2.4	2.2	2.1	2.1	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.6	1.5	1.5
3. Implicit interest rate 2)	:	8.9	6.4	5.8	5.5	5.1	5.2	5.2	5.3	5.2	5.1	4.7	3.6	3.7	3.4	3.1	3.1	3.2
4. Nominal GDP growth rate	36.9	4.4	10.3	6.2	8.0	11.0	8.3	8.3	5.3	8.4	4.0	1.7	3.8	4.6	3.3	6.7	6.1	6.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.2	4.8	5.0	4.0	3.6	1.9	3.6	3.6	7.3	4.8	3.7	4.1	3.6	2.6	2.3	1.7	1.4	1.4
6. Contribution of nominal GDP growth	:	-1.5	-4.4	-2.6	-3.4	-4.7	-3.4	-3.4	-2.5	-4.1	-2.1	-0.9	-2.0	-2.2	-1.6	-3.4	-2.9	-2.9
7. Stock-flow adjustment 3)	:	-2.4	-2.2	0.0	0.4	0.0	1.9	1.9	-1.1	0.3	-2.0	-1.2	-7.0	0.4	2.3	-1.8	0.5	0.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.4	1.7	2.3	1.5	1.2	-0.3	1.5	1.5	4.9	2.3	1.1	1.6	1.7	0.9	0.6	0.1	-0.1	-0.1
9. Snow-ball effect	:	1.6	-1.6	-0.1	-1.1	-2.5	-1.3	-1.3	0.0	-1.6	0.6	1.6	-0.1	-0.5	0.1	-1.8	-1.4	-1.4
10. Stock-flow adjustment 3)	:	-2.4	-2.2	0.0	0.4	0.0	1.9	1.9	-1.1	0.3	-2.0	-1.2	-7.0	0.4	2.3	-1.8	0.5	0.9
(% of GDP)																		
11. Change in gross debt 5)	:	0.9	-1.5	1.4	0.5	-2.8	2.1	2.1	3.7	1.0	-0.4	2.0	-5.4	0.9	3.0	-3.5	-1.0	-0.6
12. Level of gross debt (end of year)	47.6	37.3	45.0	46.4	46.9	44.2	46.3	46.3	53.1	54.1	53.7	55.7	50.3	51.1	54.2	50.6	49.6	49.1

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

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

3) Line 7 = line 10.

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

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

Table 27A

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

Romania

(Mrd RON)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.7	9.6	29.0	37.2	44.2	51.6	60.7	60.7	62.7	73.1	78.0	80.6	84.8	94.4	86.1	88.3	98.6	106.7
2. Current taxes on income and wealth	0.8	5.8	15.9	15.4	20.7	27.9	34.6	34.6	30.6	34.0	34.5	37.6	41.4	47.0	49.2	52.0	44.5	48.9
3. Social contributions	0.6	9.3	23.9	29.6	35.6	43.6	52.0	52.0	49.6	50.8	52.0	54.8	57.0	57.6	67.0	80.2	101.4	108.0
4. Of which actual social contributions	0.6	9.0	22.8	27.9	33.7	40.8	48.6	48.6	45.8	50.8	52.0	54.8	57.0	57.6	61.3	72.4	92.4	98.9
5. Other current revenue, including sales	0.3	2.6	10.2	10.5	13.9	19.2	23.0	23.0	25.0	24.2	25.3	29.2	27.2	31.2	27.6	30.7	34.9	37.6
6. Total current revenue	2.4	27.4	79.0	92.8	114.4	142.3	170.3	170.3	167.9	182.1	189.7	202.3	210.4	230.2	229.9	251.2	279.4	301.3
7. Government consumption expenditure	0.9	13.6	36.0	46.2	54.6	65.5	85.7	85.7	81.0	79.0	85.5	89.4	95.2	97.9	113.8	130.0	147.3	157.5
8. Collective consumption	0.5	7.6	20.3	26.0	30.1	37.1	45.1	45.1	37.7	40.6	45.9	46.6	51.0	51.5	54.9	66.3	75.2	80.4
9. Social transfers in kind	0.4	6.1	15.8	20.2	24.5	28.4	40.6	40.6	43.3	38.4	39.6	42.8	44.2	46.5	58.9	63.7	72.1	77.1
10. Compensation of employees	0.5	6.4	20.1	25.3	31.9	40.4	54.1	54.1	50.6	44.1	46.4	51.7	51.6	54.8	67.8	83.3	97.8	105.4
11. Intermediate consumption	0.5	7.6	13.8	18.6	20.9	27.1	33.9	33.9	28.9	32.4	35.6	36.4	38.3	40.5	40.6	41.8	45.8	49.6
12. Social transfers other than in kind	0.7	7.9	22.0	26.1	30.4	38.3	53.3	53.3	67.6	66.8	66.5	68.1	70.0	75.2	81.4	92.8	101.7	112.4
13. Social transfers in kind via market producers	0.0	0.2	2.1	2.6	2.8	3.6	4.5	4.5	5.7	7.5	5.7	6.4	6.7	6.5	6.6	6.8	7.5	8.1
14. Interest	0.1	3.2	3.6	3.6	2.9	2.9	3.6	3.6	8.0	9.0	10.4	11.2	11.0	11.6	11.5	11.5	13.4	14.8
15. Subsidies	0.3	1.8	5.0	5.0	6.8	6.4	5.7	5.7	5.4	4.8	3.9	3.4	3.2	3.5	3.2	3.7	4.0	4.3
16. Other current expenditure	0.1	0.4	3.0	2.6	2.7	8.0	7.5	7.5	10.1	12.1	15.1	12.1	15.4	17.6	13.7	18.3	20.7	24.0
17. Total current expenditure	2.3	27.6	69.6	83.7	98.5	126.7	162.7	162.7	176.3	176.7	183.7	189.3	196.2	209.6	224.7	258.2	290.8	318.7
18. Gross saving	0.2	-0.2	9.4	9.1	15.9	15.6	7.6	7.6	-8.5	5.5	6.0	13.0	14.2	20.6	5.2	-7.0	-11.4	-17.5
19. Capital transfers received	0.0	0.1	1.0	0.9	0.4	5.6	4.0	4.0	6.7	8.4	10.2	9.6	14.2	19.0	11.3	10.3	12.5	15.6
20. Total revenue	2.5	27.4	80.0	93.7	114.8	147.9	174.3	174.3	174.5	190.5	199.9	211.9	224.6	249.2	241.3	261.5	291.9	316.9
21. Gross fixed capital formation	0.3	2.8	6.9	8.2	18.0	26.2	35.0	35.0	30.2	30.7	28.6	28.8	28.5	36.7	27.5	24.1	27.2	31.9
22. Other capital expenditure	0.0	0.8	6.2	4.2	5.7	6.6	5.6	5.6	4.7	13.8	9.4	7.5	8.9	8.6	11.8	4.2	5.9	5.2
23. Total expenditure	2.6	31.2	82.7	96.1	122.2	159.5	203.2	203.2	211.2	221.1	221.7	225.6	233.6	254.9	263.9	286.5	323.9	355.8
24. Tax burden	2.1	24.7	67.7	80.5	98.3	120.3	143.6	143.6	140.3	158.7	165.5	174.2	183.2	199.7	197.3	213.4	236.3	255.5
25. Net lending (+) or net borrowing (-)	-0.2	-3.7	-2.7	-2.4	-7.4	-11.7	-29.0	-29.0	-36.7	-30.5	-21.8	-13.7	-8.9	-5.7	-22.7	-25.0	-32.0	-38.9



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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	9.3	11.9	11.7	12.8	12.7	12.0	11.3	11.3	11.8	13.0	13.1	12.7	12.7	13.2	11.3	10.3	10.4	10.5
2. Current taxes on income and wealth	10.6	7.2	6.4	5.3	6.0	6.5	6.4	6.4	5.8	6.1	5.8	5.9	6.2	6.6	6.5	6.1	4.7	4.8
3. Social contributions	7.8	11.4	9.6	10.2	10.3	10.2	9.7	9.7	9.4	9.0	8.7	8.6	8.5	8.1	8.8	9.3	10.7	10.6
4. Of which actual social contributions	7.6	11.0	9.2	9.6	9.7	9.5	9.0	9.0	8.6	9.0	8.7	8.6	8.5	8.1	8.0	8.4	9.8	9.7
5. Other current revenue, including sales	4.2	3.2	4.1	3.6	4.0	4.5	4.3	4.3	4.7	4.3	4.2	4.6	4.1	4.4	3.6	3.6	3.7	3.7
6. Total current revenue	31.8	33.7	31.8	31.9	33.0	33.2	31.6	31.6	31.7	32.4	31.9	31.7	31.5	32.3	30.2	29.3	29.6	29.5
7. Government consumption expenditure	12.2	16.8	14.5	15.9	15.7	15.3	15.9	15.9	15.3	14.1	14.4	14.0	14.2	13.7	14.9	15.1	15.6	15.4
8. Collective consumption	6.4	9.3	8.1	9.0	8.7	8.6	8.4	8.4	7.1	7.2	7.7	7.3	7.6	7.2	7.2	7.7	8.0	7.9
9. Social transfers in kind	5.8	7.5	6.3	6.9	7.1	6.6	7.5	7.5	8.2	6.8	6.7	6.7	6.6	6.5	7.7	7.4	7.6	7.6
10. Compensation of employees	6.6	7.9	8.1	8.7	9.2	9.4	10.1	10.1	9.6	7.8	7.8	8.1	7.7	7.7	8.9	9.7	10.4	10.3
11. Intermediate consumption	6.1	9.4	5.6	6.4	6.0	6.3	6.3	6.3	5.4	5.8	6.0	5.7	5.7	5.7	5.3	4.9	4.9	4.9
12. Social transfers other than in kind	9.2	9.7	8.8	9.0	8.7	8.9	9.9	9.9	12.8	11.9	11.2	10.7	10.5	10.6	10.7	10.8	10.8	11.0
13. Social transfers in kind via market producers	0.4	0.3	0.8	0.9	0.8	0.8	0.8	0.8	1.1	1.3	1.0	1.0	1.0	0.9	0.9	0.8	0.8	0.8
14. Interest	1.6	3.9	1.4	1.2	0.8	0.7	0.7	0.7	1.5	1.6	1.7	1.8	1.6	1.6	1.5	1.3	1.4	1.4
15. Subsidies	4.0	2.3	2.0	1.7	2.0	1.5	1.1	1.1	1.0	0.9	0.7	0.5	0.5	0.5	0.4	0.4	0.4	0.4
16. Other current expenditure	1.6	0.5	1.2	0.9	0.8	1.9	1.4	1.4	1.9	2.1	2.5	1.9	2.3	2.5	1.8	2.1	2.2	2.4
17. Total current expenditure	29.5	33.9	28.0	28.8	28.4	29.5	30.2	30.2	33.3	31.4	30.9	29.7	29.4	29.4	29.5	30.1	30.8	31.3
18. Gross saving	2.3	-0.2	3.8	3.1	4.6	3.6	1.4	1.4	-1.6	1.0	1.0	2.0	2.1	2.9	0.7	-0.8	-1.2	-1.7
19. Capital transfers received	0.3	0.1	0.4	0.3	0.1	1.3	0.7	0.7	1.3	1.5	1.7	1.5	2.1	2.7	1.5	1.2	1.3	1.5
20. Total revenue	32.1	33.8	32.2	32.3	33.1	34.5	32.4	32.4	33.0	33.9	33.6	33.2	33.6	35.0	31.6	30.5	30.9	31.1
21. Gross fixed capital formation	4.1	3.4	2.8	2.8	5.2	6.1	6.5	6.5	5.7	5.5	4.8	4.5	4.3	5.1	3.6	2.8	2.9	3.1
22. Other capital expenditure	0.5	1.0	2.5	1.4	1.6	1.5	1.0	1.0	0.9	2.4	1.6	1.2	1.3	1.2	1.5	0.5	0.6	0.5
23. Total expenditure	34.1	38.3	33.2	33.1	35.2	37.2	37.8	37.8	39.9	39.3	37.2	35.4	35.0	35.8	34.6	33.4	34.3	34.9
24. Tax burden	27.4	30.3	27.2	27.7	28.3	28.0	26.7	26.7	26.5	28.2	27.8	27.3	27.4	28.0	25.9	24.9	25.0	25.1
25. Net lending (+) or net borrowing (-)	-2.0	-4.6	-1.1	-0.8	-2.1	-2.7	-5.4	-5.4	-6.9	-5.4	-3.7	-2.1	-1.3	-0.8	-3.0	-2.9	-3.4	-3.8

**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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	41.1	43.4	19.9	28.3	18.5	16.8	17.7	17.7	15.5	16.5	6.7	3.4	5.1	11.3	-8.8	2.5	11.7	8.2
2. Current taxes on income and wealth	38.3	36.0	34.4	-3.1	34.8	34.6	24.0	24.0	-2.9	11.1	1.4	9.1	10.1	13.6	4.6	5.7	-14.5	10.0
3. Social contributions	42.0	47.6	22.3	24.1	20.1	22.6	19.1	19.1	-3.3	2.5	2.3	5.5	4.0	1.1	16.3	19.6	26.5	6.5
4. Of which actual social contributions	41.6	47.7	21.6	22.4	20.6	21.4	19.0	19.0	-3.8	11.0	2.3	5.5	4.0	1.1	6.3	18.2	27.7	7.0
5. Other current revenue, including sales	25.8	38.4	37.3	2.8	32.8	37.8	19.7	19.7	17.6	-3.0	4.3	15.6	-6.8	14.5	-11.5	11.3	13.6	7.8
6. Total current revenue	38.4	42.6	25.4	17.4	23.3	24.4	19.7	19.7	6.0	8.5	4.1	6.7	4.0	9.4	-0.1	9.2	11.2	7.8
7. Government consumption expenditure	42.6	47.9	17.0	28.1	18.2	20.0	30.9	30.9	-5.3	-2.5	8.2	4.6	6.4	2.9	16.2	14.3	13.3	6.9
8. Collective consumption	26.1	66.3	16.0	28.3	15.8	23.2	21.7	21.7	-12.6	7.8	12.9	1.6	9.4	1.0	6.7	20.8	13.3	6.9
9. Social transfers in kind	60.8	30.0	18.4	27.9	21.4	16.2	42.8	42.8	2.1	-11.4	3.3	8.1	3.2	5.1	26.7	8.2	13.3	6.9
10. Compensation of employees	44.6	42.4	24.7	25.5	26.4	26.6	33.9	33.9	-7.6	-12.9	5.1	11.5	-0.1	6.1	23.9	22.8	17.4	7.8
11. Intermediate consumption	44.8	44.5	3.7	34.7	12.3	29.5	25.0	25.0	-10.1	12.2	10.1	2.2	5.2	5.6	0.3	3.0	9.7	8.3
12. Social transfers other than in kind	47.0	37.7	29.7	18.7	16.3	26.3	39.1	39.1	6.0	-1.3	-0.4	2.3	2.8	7.4	8.2	14.1	9.5	10.6
13. Social transfers in kind via market producers	46.4	17.9	367.6	22.0	11.0	24.9	27.6	27.6	69.8	31.1	-23.3	11.5	4.6	-3.0	1.9	3.3	9.7	8.3
14. Interest	69.0	14.6	13.0	0.0	-19.4	-0.8	24.5	24.5	4.9	13.4	15.2	7.2	-1.4	5.6	-1.3	0.0	16.5	10.6
15. Subsidies	56.8	47.1	28.7	-0.4	37.3	-5.9	-10.6	-10.6	-3.9	-10.4	-19.2	-11.2	-8.4	10.8	-8.6	14.1	9.7	8.3
16. Other current expenditure 1)	-0.8	0.1	0.0	-0.3	-0.1	1.1	-0.5	-0.5	0.1	0.2	0.4	-0.6	0.4	0.2	-0.7	0.3	0.1	0.2
17. Total current expenditure	44.7	38.4	23.6	20.3	17.6	28.7	28.4	28.4	-0.1	0.2	4.0	3.0	3.7	6.8	7.2	14.9	12.6	9.6
18. Gross saving 1)	-1.4	1.1	0.4	-0.7	1.5	-1.0	-2.2	-2.2	1.9	2.6	0.0	1.0	0.1	0.8	-2.2	-1.5	-0.4	-0.5
19. Capital transfers received	-100.0	349.8	910.6	-2.9	-61.7	1430.7	-28.3	-28.3	177.2	26.4	21.0	-5.8	47.8	34.1	-40.4	-9.5	21.8	24.8
20. Total revenue	37.1	42.9	26.8	17.2	22.5	28.8	17.8	17.8	8.6	9.2	4.9	6.0	6.0	11.0	-3.2	8.4	11.6	8.6
21. Gross fixed capital formation	41.0	208.8	-0.3	18.5	119.7	45.6	33.2	33.2	-1.2	1.5	-6.8	0.7	-1.1	28.8	-25.1	-12.3	12.9	17.1
22. Other capital expenditure 1)	0.1	-0.5	1.2	-1.0	0.2	-0.1	-0.5	-0.5	0.5	1.6	-0.9	-0.4	0.2	-0.1	0.3	-1.1	0.1	-0.1
23. Total expenditure	44.7	44.0	25.5	16.2	27.1	30.6	27.4	27.4	1.1	4.7	0.3	1.8	3.5	9.1	3.6	8.5	13.1	9.8
24. Tax burden	40.1	44.2	23.6	18.9	22.1	22.4	19.4	19.4	4.6	13.1	4.3	5.3	5.2	9.0	-1.2	8.2	10.7	8.1
25. Net lending (+) or net borrowing (-)	-1.6	-0.2	0.3	0.3	-1.3	-0.6	-2.7	-2.7	2.2	1.5	1.8	1.5	0.8	0.5	-2.2	0.1	-0.5	-0.4

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	2.0	3.4	1.1	0.8	2.1	2.7	5.4	5.4	6.9	5.4	3.7	2.1	1.3	0.8	3.0	2.9	3.4	3.8
2. Interest payments (% of GDP)	1.6	3.4	1.4	1.2	0.8	0.7	0.7	0.7	1.5	1.6	1.7	1.8	1.6	1.6	1.5	1.3	1.4	1.4
3. Implicit interest rate 2)	:	22.2	8.4	7.7	6.3	6.7	7.0	7.0	6.9	5.7	5.5	5.1	4.6	4.4	4.3	4.0	4.4	4.4
4. Nominal GDP growth rate	44.9	45.6	25.1	16.8	19.5	23.6	25.4	25.4	0.6	6.1	5.9	7.1	4.8	6.7	7.0	12.6	9.9	8.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.0	3.4	1.1	0.8	2.1	2.7	5.4	5.4	6.9	5.4	3.7	2.1	1.3	0.8	3.0	2.9	3.4	3.8
6. Contribution of nominal GDP growth	:	-7.0	-4.3	-2.7	-2.6	-2.3	-2.4	-2.4	-0.1	-1.7	-1.9	-2.4	-1.7	-2.4	-2.5	-4.2	-3.2	-2.6
7. Stock-flow adjustment 3)	:	6.9	0.5	-1.1	-3.0	-0.8	-2.4	-2.4	0.8	0.5	1.2	0.9	2.0	0.2	-0.8	-1.1	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.4	0.0	-0.3	-0.4	1.3	2.1	4.7	4.7	5.4	3.8	1.9	0.4	-0.3	-0.8	1.5	1.6	2.0	2.4
9. Snow-ball effect	:	-3.6	-2.9	-1.4	-1.7	-1.7	-1.7	-1.7	1.4	-0.1	-0.2	-0.7	-0.1	-0.8	-1.0	-2.8	-1.7	-1.2
10. Stock-flow adjustment 3)	:	6.9	0.5	-1.1	-3.0	-0.8	-2.4	-2.4	0.8	0.5	1.2	0.9	2.0	0.2	-0.8	-1.1	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	3.3	-2.7	-2.9	-3.4	-0.4	0.5	0.5	7.6	4.3	2.9	0.6	1.6	-1.4	-0.3	-2.3	0.2	1.2
12. Level of gross debt (end of year)	6.6	25.7	18.6	15.7	12.3	11.9	12.4	12.4	29.7	34.0	36.9	37.5	39.1	37.7	37.4	35.0	35.3	36.4

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

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

3) Line 7 = line 10.

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

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

Table 28A

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

Sweden

(Mrd SEK)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	405	539	627	655	683	725	757	757	782	802	817	835	860	916	987	1031	1075	1118
2. Current taxes on income and wealth	355	509	554	608	654	664	635	635	640	645	642	671	701	771	825	858	884	920
3. Social contributions	112	122	108	102	98	106	112	112	114	123	125	128	132	139	146	153	159	165
4. Of which actual social contributions	102	119	104	99	94	102	107	107	109	118	119	123	126	132	139	145	151	157
5. Other current revenue, including sales	188	172	187	204	211	239	254	254	249	258	259	262	253	255	264	269	270	271
6. Total current revenue	1060	1342	1475	1569	1646	1734	1757	1757	1784	1828	1842	1896	1946	2081	2223	2311	2388	2474
7. Government consumption expenditure	481	584	701	723	762	793	833	833	886	921	955	993	1032	1087	1152	1198	1256	1307
8. Collective consumption	147	179	193	196	206	213	227	227	246	257	271	283	291	300	305	317	329	340
9. Social transfers in kind	334	405	508	526	555	581	607	607	640	664	684	710	740	787	847	881	927	967
10. Compensation of employees	254	294	362	371	388	407	422	422	433	446	465	481	500	522	552	580	609	637
11. Intermediate consumption	178	195	223	232	248	256	273	273	295	306	311	321	329	341	353	361	379	390
12. Social transfers other than in kind	324	353	426	435	447	449	462	462	492	492	516	539	545	561	578	592	617	636
13. Social transfers in kind via market producers	38	57	73	76	81	86	93	93	113	120	125	132	141	154	170	172	176	180
14. Interest	97	79	47	51	50	55	53	53	37	41	34	30	27	19	18	16	14	13
15. Subsidies	66	36	38	41	45	47	49	49	55	60	62	63	67	66	70	72	74	76
16. Other current expenditure	133	160	183	190	193	189	195	195	203	203	205	218	223	231	234	252	260	267
17. Total current expenditure	1089	1174	1353	1396	1452	1488	1548	1548	1628	1668	1717	1785	1831	1894	1975	2044	2130	2199
18. Gross saving	-29	168	122	173	194	246	209	209	157	161	126	111	115	187	248	267	258	275
19. Capital transfers received	5	5	5	6	4	4	3	3	3	4	14	14	5	11	7	7	7	7
20. Total revenue	1065	1347	1481	1576	1650	1737	1760	1760	1787	1832	1856	1909	1951	2092	2230	2318	2395	2481
21. Gross fixed capital formation	97	94	115	119	128	135	144	144	159	162	168	168	173	176	193	209	223	232
22. Other capital expenditure	11	2	3	7	2	3	3	3	2	10	8	8	9	15	10	6	6	6
23. Total expenditure	1197	1270	1471	1523	1582	1627	1696	1696	1789	1840	1892	1961	2013	2084	2178	2259	2359	2437
24. Tax burden	869	1174	1291	1367	1436	1497	1505	1505	1536	1571	1583	1634	1693	1826	1957	2041	2117	2201
25. Net lending (+) or net borrowing (-)	-132	77	10	53	68	111	64	64	-1	-8	-36	-51	-61	8	52	58	37	44

**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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	21.5	22.7	22.3	22.5	22.0	22.0	22.3	22.3	22.2	21.9	22.2	22.2	21.8	21.8	22.4	22.4	22.3	22.2
2. Current taxes on income and wealth	18.9	21.4	19.8	20.9	21.1	20.1	18.7	18.7	18.2	17.6	17.4	17.8	17.8	18.4	18.7	18.6	18.3	18.3
3. Social contributions	5.9	5.1	3.8	3.5	3.2	3.2	3.3	3.3	3.2	3.4	3.4	3.4	3.4	3.3	3.3	3.3	3.3	3.3
4. Of which actual social contributions	5.4	5.0	3.7	3.4	3.0	3.1	3.2	3.2	3.1	3.2	3.2	3.3	3.2	3.2	3.1	3.1	3.1	3.1
5. Other current revenue, including sales	10.0	7.2	6.7	7.0	6.8	7.3	7.5	7.5	7.1	7.1	7.0	6.9	6.4	6.1	6.0	5.8	5.6	5.4
6. Total current revenue	56.3	56.4	52.6	54.0	53.1	52.6	51.9	51.9	50.7	50.0	50.0	50.3	49.4	49.6	50.5	50.2	49.5	49.1
7. Government consumption expenditure	25.5	24.5	25.0	24.9	24.6	24.1	24.6	24.6	25.2	25.2	25.9	26.3	26.2	25.9	26.1	26.0	26.0	26.0
8. Collective consumption	7.8	7.5	6.9	6.8	6.7	6.4	6.7	6.7	7.0	7.0	7.4	7.5	7.4	7.1	6.9	6.9	6.8	6.7
9. Social transfers in kind	17.7	17.0	18.1	18.1	17.9	17.6	17.9	17.9	18.2	18.1	18.6	18.8	18.8	18.7	19.2	19.1	19.2	19.2
10. Compensation of employees	13.5	12.4	12.9	12.8	12.5	12.3	12.5	12.5	12.3	12.2	12.6	12.8	12.7	12.4	12.5	12.6	12.6	12.6
11. Intermediate consumption	9.4	8.2	8.0	8.0	8.0	7.8	8.1	8.1	8.4	8.4	8.4	8.5	8.4	8.1	8.0	7.8	7.9	7.8
12. Social transfers other than in kind	17.2	14.8	15.2	15.0	14.4	13.6	13.6	13.6	14.0	13.5	14.0	14.3	13.8	13.4	13.1	12.9	12.8	12.6
13. Social transfers in kind via market producers	2.0	2.4	2.6	2.6	2.6	2.6	2.7	2.7	3.2	3.3	3.4	3.5	3.6	3.7	3.9	3.7	3.6	3.6
14. Interest	5.1	3.3	1.7	1.8	1.6	1.7	1.6	1.6	1.0	1.1	0.9	0.8	0.7	0.4	0.4	0.4	0.3	0.2
15. Subsidies	3.5	1.5	1.4	1.4	1.5	1.4	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.5	1.5
16. Other current expenditure	7.1	6.7	6.5	6.5	6.2	5.7	5.8	5.8	5.8	5.6	5.6	5.8	5.7	5.5	5.3	5.5	5.4	5.3
17. Total current expenditure	57.8	49.3	48.2	48.0	46.8	45.1	45.7	45.7	46.2	45.6	46.6	47.3	46.5	45.1	44.8	44.4	44.1	43.7
18. Gross saving	-1.6	7.0	4.4	6.0	6.3	7.4	6.2	6.2	4.4	4.4	3.4	2.9	2.9	4.5	5.6	5.8	5.4	5.5
19. Capital transfers received	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.4	0.1	0.3	0.2	0.2	0.1	0.1
20. Total revenue	56.5	56.6	52.8	54.2	53.2	52.7	52.0	52.0	50.8	50.1	50.4	50.6	49.6	49.8	50.6	50.3	49.7	49.3
21. Gross fixed capital formation	5.1	3.9	4.1	4.1	4.1	4.1	4.3	4.3	4.5	4.4	4.6	4.5	4.4	4.2	4.4	4.5	4.6	4.6
22. Other capital expenditure	0.6	0.1	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.2	0.2	0.4	0.2	0.1	0.1	0.1
23. Total expenditure	63.5	53.4	52.4	52.4	51.0	49.3	50.1	50.1	50.8	50.3	51.4	52.0	51.1	49.6	49.4	49.1	48.9	48.4
24. Tax burden	46.1	49.3	46.0	47.0	46.3	45.4	44.4	44.4	43.6	43.0	43.0	43.3	43.0	43.5	44.4	44.3	43.9	43.7
25. Net lending (+) or net borrowing (-)	-7.0	3.2	0.4	1.8	2.2	3.4	1.9	1.9	0.0	-0.2	-1.0	-1.4	-1.6	0.2	1.2	1.3	0.8	0.9

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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	6.7	-0.1	2.6	4.5	4.4	6.1	4.4	4.4	5.1	2.6	1.8	2.3	2.9	6.6	7.8	4.4	4.3	4.0
2. Current taxes on income and wealth	7.5	10.2	8.6	9.8	7.5	1.6	-4.4	-4.4	5.1	0.9	-0.4	4.4	4.6	10.0	7.0	4.0	3.0	4.1
3. Social contributions	11.8	21.1	2.6	-4.9	-4.4	8.1	5.7	5.7	2.0	8.4	0.9	2.8	3.1	5.4	4.7	4.8	4.1	3.8
4. Of which actual social contributions	12.7	21.7	2.5	-5.3	-4.7	8.3	5.6	5.6	2.0	8.4	0.6	2.9	2.9	5.1	4.6	4.6	4.2	3.8
5. Other current revenue, including sales	-1.9	0.9	3.0	9.0	3.6	13.2	6.1	6.1	2.3	3.6	0.3	1.1	-3.2	0.6	3.9	1.6	0.5	0.2
6. Total current revenue	6.0	5.5	4.8	6.4	4.9	5.3	1.4	1.4	4.5	2.5	0.8	2.9	2.7	6.9	6.8	3.9	3.4	3.6
7. Government consumption expenditure	4.1	2.6	1.8	3.1	5.4	4.2	5.0	5.0	3.0	3.9	3.7	4.0	3.9	5.3	6.0	4.0	4.8	4.1
8. Collective consumption	1.6	4.3	2.2	1.9	5.1	2.9	6.7	6.7	3.2	4.4	5.4	4.4	2.9	2.9	1.8	4.0	3.7	3.2
9. Social transfers in kind	5.1	1.9	1.7	3.5	5.5	4.7	4.4	4.4	2.9	3.7	3.0	3.8	4.3	6.3	7.6	4.1	5.2	4.4
10. Compensation of employees	5.4	4.8	3.2	2.6	4.5	4.8	3.9	3.9	2.1	3.0	4.3	3.6	3.8	4.6	5.6	5.1	5.1	4.6
11. Intermediate consumption	-2.1	-0.1	1.3	3.7	7.1	3.2	6.7	6.7	3.2	3.7	1.5	3.3	2.6	3.5	3.7	2.1	5.2	2.9
12. Social transfers other than in kind	-2.1	2.2	2.4	2.1	2.7	0.5	2.9	2.9	0.7	0.0	4.9	4.6	1.0	2.9	3.0	2.4	4.3	3.0
13. Social transfers in kind via market producers	8.3	17.0	-1.4	3.9	6.1	6.6	8.0	8.0	9.4	6.3	3.5	5.9	6.9	8.9	10.6	1.1	2.5	2.5
14. Interest	3.9	-8.2	-15.4	7.5	-1.3	8.6	-2.8	-2.8	-3.6	11.6	-18.4	-9.7	-11.8	-29.8	-3.2	-11.1	-12.0	-12.0
15. Subsidies	-11.2	-13.6	-2.7	7.4	11.0	3.0	6.0	6.0	9.5	7.8	3.7	1.5	5.9	-0.3	4.9	3.1	2.8	2.8
16. Other current expenditure 1)	-0.3	-0.4	0.1	0.0	-0.3	-0.5	0.0	0.0	-0.1	-0.2	0.0	0.2	-0.1	-0.2	-0.2	0.2	-0.1	-0.1
17. Total current expenditure	0.1	1.5	1.8	3.2	4.0	2.5	4.0	4.0	2.7	2.5	2.9	4.0	2.6	3.4	4.3	3.5	4.2	3.3
18. Gross saving 1)	3.3	1.9	1.4	1.6	0.3	1.2	-1.3	-1.3	0.7	-0.1	-1.0	-0.5	0.0	1.5	1.2	0.2	-0.4	0.1
19. Capital transfers received	-8.4	7.0	3.1	18.9	-38.6	-10.6	-12.5	-12.5	-5.0	19.4	270.7	-2.6	-60.8	106.8	-38.4	3.2	1.5	1.5
20. Total revenue	5.9	5.5	4.8	6.4	4.7	5.3	1.3	1.3	4.5	2.5	1.3	2.8	2.2	7.2	6.6	3.9	3.4	3.6
21. Gross fixed capital formation	-1.1	-3.7	2.4	3.6	7.2	5.6	7.0	7.0	7.5	2.1	3.5	0.2	3.0	1.5	9.9	8.2	6.7	4.1
22. Other capital expenditure 1)	-0.5	-0.2	-0.1	0.2	-0.2	0.0	0.0	0.0	0.0	0.2	-0.1	0.0	0.0	0.1	-0.1	-0.1	0.0	0.0
23. Total expenditure	-0.8	0.8	1.7	3.5	3.9	2.8	4.3	4.3	3.1	2.9	2.9	3.6	2.7	3.6	4.5	3.8	4.4	3.3
24. Tax burden	7.4	6.2	5.1	5.9	5.0	4.2	0.6	0.6	4.9	2.3	0.8	3.2	3.6	7.9	7.2	4.2	3.7	4.0
25. Net lending (+) or net borrowing (-)	3.9	2.5	1.6	1.5	0.4	1.1	-1.5	-1.5	0.7	-0.2	-0.8	-0.4	-0.2	1.7	1.0	0.1	-0.5	0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	7.0	-1.4	-0.4	-1.8	-2.2	-3.4	-1.9	-1.9	0.0	0.2	1.0	1.4	1.6	-0.2	-1.2	-1.3	-0.8	-0.9
2. Interest payments (% of GDP)	5.1	2.6	1.7	1.8	1.6	1.7	1.6	1.6	1.0	1.1	0.9	0.8	0.7	0.4	0.4	0.4	0.3	0.2
3. Implicit interest rate 2)	:	5.3	3.6	3.7	3.5	4.0	4.1	4.1	2.7	3.0	2.4	2.2	1.7	1.0	1.0	0.9	0.8	0.7
4. Nominal GDP growth rate	8.0	4.1	4.8	3.6	6.6	6.4	2.7	2.7	7.0	3.9	0.8	2.3	4.4	6.7	4.9	4.5	4.8	4.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.0	-1.4	-0.4	-1.8	-2.2	-3.4	-1.9	-1.9	0.0	0.2	1.0	1.4	1.6	-0.2	-1.2	-1.3	-0.8	-0.9
6. Contribution of nominal GDP growth	:	-2.0	-2.3	-1.7	-3.0	-2.6	-1.0	-1.0	-2.7	-1.4	-0.3	-0.9	-1.7	-2.9	-2.1	-1.8	-1.9	-1.6
7. Stock-flow adjustment 3)	:	4.9	1.8	3.8	0.1	1.3	1.5	1.5	-0.1	0.5	-0.5	2.1	5.0	1.7	1.2	1.6	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-4.0	-2.0	-3.6	-3.8	-5.0	-3.5	-3.5	-1.0	-0.9	0.1	0.6	0.9	-0.6	-1.6	-1.6	-1.1	-1.1
9. Snow-ball effect	:	0.6	-0.6	0.0	-1.4	-1.0	0.5	0.5	-1.7	-0.3	0.6	-0.1	-1.0	-2.4	-1.6	-1.5	-1.6	-1.3
10. Stock-flow adjustment 3)	:	4.9	1.8	3.8	0.1	1.3	1.5	1.5	-0.1	0.5	-0.5	2.1	5.0	1.7	1.2	1.6	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	1.5	-0.8	0.3	-5.2	-4.7	-1.5	-1.5	-2.7	-0.8	0.2	2.6	4.8	-1.3	-2.1	-1.5	-2.6	-2.5
12. Level of gross debt (end of year)	69.5	52.3	48.9	49.2	44.0	39.3	37.8	37.8	38.6	37.9	38.1	40.7	45.5	44.2	42.1	40.6	38.0	35.5

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 29A

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

	(Mrd EUR)																		
	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1077	1119	1152	1204	1269	1348	1426	1426	1346	1422	1483	1524	1550	1595	1647	1685	1749	1815	1880
2. Current taxes on income and wealth	1017	1019	1022	1069	1142	1256	1366	1366	1241	1280	1342	1411	1464	1499	1553	1600	1687	1737	1795
3. Social contributions	1185	1224	1265	1304	1346	1404	1474	1474	1521	1553	1604	1634	1663	1698	1739	1792	1862	1925	1962
4. Of which actual social contributions	1099	1135	1173	1209	1248	1304	1369	1369	1407	1437	1487	1516	1542	1576	1617	1668	1736	1796	1830
5. Other current revenue, including sales	396	404	403	422	447	478	511	511	549	570	594	603	617	614	607	605	612	629	644
6. Total current revenue	3675	3766	3842	3998	4204	4487	4777	4777	4657	4825	5024	5173	5294	5405	5546	5682	5911	6106	6280
7. Government consumption expenditure	1616	1706	1779	1843	1930	2024	2114	2114	2307	2360	2382	2400	2440	2478	2527	2589	2664	2748	2831
8. Collective consumption	639	667	693	720	748	781	812	812	884	897	903	910	924	929	938	956	982	1010	1033
9. Social transfers in kind	977	1039	1086	1124	1182	1244	1302	1302	1423	1463	1479	1490	1516	1549	1589	1633	1682	1737	1798
10. Compensation of employees	856	899	934	964	1005	1045	1087	1087	1172	1194	1200	1200	1217	1230	1248	1275	1312	1356	1398
11. Intermediate consumption	398	424	438	459	489	514	545	545	604	624	631	637	647	654	667	679	698	721	741
12. Social transfers other than in kind	1269	1336	1391	1439	1491	1543	1598	1598	1772	1829	1854	1901	1947	1981	2023	2068	2122	2184	2245
13. Social transfers in kind via market producers	369	392	412	425	443	472	492	492	548	565	576	585	602	621	641	668	688	712	739
14. Interest	298	288	276	270	271	275	294	294	288	292	323	327	308	289	267	251	241	234	236
15. Subsidies	117	120	119	117	116	123	130	130	154	158	157	155	160	174	182	184	186	194	195
16. Other current expenditure	191	197	209	217	235	244	254	254	272	282	287	298	325	319	324	327	325	341	352
17. Total current expenditure	3498	3656	3778	3892	4049	4214	4400	4400	4809	4944	5028	5104	5205	5268	5353	5452	5572	5742	5907
18. Gross saving	177	111	64	106	154	273	377	377	-152	-119	-4	69	89	137	194	230	339	364	373
19. Capital transfers received	33	37	60	52	48	47	49	49	52	48	58	56	62	62	72	57	55	64	68
20. Total revenue	3708	3803	3902	4050	4252	4533	4826	4826	4709	4873	5082	5229	5356	5467	5618	5739	5966	6170	6349
21. Gross fixed capital formation	264	268	289	294	308	336	362	362	399	391	375	354	346	346	361	339	357	384	404
22. Other capital expenditure	107	115	115	121	122	122	118	118	141	185	140	176	142	138	140	119	139	131	125
23. Total expenditure	3869	4038	4182	4307	4479	4672	4880	4880	5349	5520	5543	5634	5693	5752	5853	5909	6068	6257	6436
24. Tax burden	3216	3298	3386	3517	3690	3938	4193	4193	4029	4167	4346	4478	4589	4704	4859	5003	5220	5282	5439
25. Net lending (+) or net borrowing (-)	-161	-235	-280	-257	-227	-138	-54	-54	-641	-648	-461	-405	-336	-285	-235	-171	-102	-87	-88



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))																		
	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.1	13.1	13.1	13.1	13.3	13.3	13.3	13.3	12.7	12.9	13.1	13.4	13.5	13.5	13.5	13.5	13.5	13.4	13.4
2. Current taxes on income and wealth	12.3	11.9	11.6	11.6	11.9	12.4	12.7	12.7	11.7	11.7	11.9	12.4	12.7	12.7	12.7	12.8	13.0	12.8	12.8
3. Social contributions	14.4	14.3	14.4	14.2	14.1	13.9	13.7	13.7	14.3	14.1	14.2	14.4	14.4	14.4	14.3	14.3	14.3	14.2	14.0
4. Of which actual social contributions	13.3	13.3	13.4	13.2	13.0	12.9	12.7	12.7	13.3	13.1	13.1	13.3	13.4	13.4	13.3	13.3	13.4	13.3	13.0
5. Other current revenue, including sales	4.8	4.7	4.6	4.6	4.7	4.7	4.8	4.8	5.2	5.2	5.3	5.3	5.4	5.2	5.0	4.8	4.7	4.7	4.6
6. Total current revenue	44.6	44.1	43.8	43.6	43.9	44.3	44.4	44.4	43.9	43.9	44.4	45.4	46.0	45.9	45.5	45.4	45.5	45.2	44.7
7. Government consumption expenditure	19.6	20.0	20.3	20.1	20.2	20.0	19.7	19.7	21.8	21.5	21.1	21.1	21.2	21.1	20.7	20.7	20.5	20.3	20.2
8. Collective consumption	7.7	7.8	7.9	7.8	7.8	7.7	7.5	7.5	8.3	8.2	8.0	8.0	8.0	7.9	7.7	7.6	7.6	7.5	7.4
9. Social transfers in kind	11.9	12.2	12.4	12.2	12.3	12.3	12.1	12.1	13.4	13.3	13.1	13.1	13.2	13.2	13.0	13.0	12.9	12.9	12.8
10. Compensation of employees	10.4	10.5	10.6	10.5	10.5	10.3	10.1	10.1	11.1	10.9	10.6	10.5	10.6	10.5	10.2	10.2	10.1	10.0	10.0
11. Intermediate consumption	4.8	5.0	5.0	5.0	5.1	5.1	5.1	5.1	5.7	5.7	5.6	5.6	5.6	5.6	5.5	5.4	5.4	5.3	5.3
12. Social transfers other than in kind	15.4	15.6	15.8	15.7	15.6	15.2	14.9	14.9	16.7	16.6	16.4	16.7	16.9	16.8	16.6	16.5	16.3	16.2	16.0
13. Social transfers in kind via market producers	4.5	4.6	4.7	4.6	4.6	4.7	4.6	4.6	5.2	5.1	5.1	5.1	5.2	5.3	5.3	5.3	5.3	5.3	5.3
14. Interest	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.7	2.7	2.7	2.9	2.9	2.7	2.5	2.2	2.0	1.9	1.7	1.7
15. Subsidies	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4	1.4	1.4
16. Other current expenditure	2.3	2.3	2.4	2.4	2.5	2.4	2.4	2.4	2.6	2.6	2.5	2.6	2.8	2.7	2.7	2.6	2.5	2.5	2.5
17. Total current expenditure	42.4	42.8	43.0	42.4	42.3	41.6	40.9	40.9	45.4	45.0	44.4	44.8	45.2	44.8	43.9	43.6	42.9	42.5	42.0
18. Gross saving	2.2	1.3	0.7	1.2	1.6	2.7	3.5	3.5	-1.4	-1.1	0.0	0.6	0.8	1.2	1.6	1.8	2.6	2.7	2.7
19. Capital transfers received	0.4	0.4	0.7	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.4	0.5	0.5
20. Total revenue	45.0	44.5	44.5	44.1	44.4	44.8	44.9	44.9	44.4	44.4	44.9	45.9	46.5	46.5	46.0	45.9	45.9	45.6	45.2
21. Gross fixed capital formation	3.2	3.1	3.3	3.2	3.2	3.3	3.4	3.4	3.8	3.6	3.3	3.1	3.0	2.9	3.0	2.7	2.7	2.8	2.9
22. Other capital expenditure	1.3	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.3	1.7	1.2	1.5	1.2	1.2	1.1	0.9	1.1	1.0	0.9
23. Total expenditure	46.9	47.3	47.7	46.9	46.8	46.2	45.4	45.4	50.5	50.2	49.0	49.5	49.4	48.9	48.0	47.2	46.7	46.3	45.8
24. Tax burden	39.0	38.6	38.6	38.3	38.5	38.9	39.0	39.0	38.0	37.9	38.4	39.3	39.9	40.0	39.8	40.0	40.1	39.1	38.7
25. Net lending (+) or net borrowing (-)	-2.0	-2.7	-3.2	-2.8	-2.4	-1.4	-0.5	-0.5	-6.0	-5.9	-4.1	-3.6	-2.9	-2.4	-1.9	-1.4	-0.8	-0.6	-0.6

**Table 29C****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

EU-27	(EUR; annual percentage changes unless otherwise stated)																	
	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	3.9	2.9	4.5	5.5	6.2	5.8	-0.3	-0.3	5.7	4.2	2.8	1.7	2.9	3.3	2.3	3.8	3.8	3.5
2. Current taxes on income and wealth	0.2	0.3	4.6	6.8	10.0	8.8	1.4	1.4	3.1	4.9	5.1	3.7	2.4	3.6	3.0	5.4	2.9	3.3
3. Social contributions	3.3	3.4	3.0	3.2	4.4	4.9	4.4	4.4	2.1	3.3	1.9	1.7	2.1	2.4	3.1	3.9	3.4	2.0
4. Of which actual social contributions	3.3	3.3	3.0	3.3	4.5	5.0	4.4	4.4	2.1	3.5	1.9	1.8	2.2	2.6	3.1	4.1	3.4	1.9
5. Other current revenue, including sales	2.0	-0.3	4.8	5.9	7.1	6.8	7.7	7.7	3.7	4.3	1.5	2.3	-0.6	-1.0	-0.5	1.3	2.7	2.3
6. Total current revenue	2.5	2.0	4.1	5.1	6.7	6.5	2.5	2.5	3.6	4.1	3.0	2.3	2.1	2.6	2.4	4.0	3.3	2.9
7. Government consumption expenditure	5.6	4.3	3.6	4.7	4.9	4.4	5.8	5.8	2.3	0.9	0.8	1.7	1.5	2.0	2.4	2.9	3.1	3.1
8. Collective consumption	4.5	3.9	3.8	4.0	4.3	4.0	6.1	6.1	1.5	0.7	0.8	1.5	0.5	1.0	1.9	2.8	2.8	2.3
9. Social transfers in kind	6.4	4.5	3.5	5.2	5.2	4.7	5.7	5.7	2.8	1.1	0.7	1.8	2.2	2.6	2.8	3.0	3.3	3.5
10. Compensation of employees	5.0	3.9	3.2	4.2	3.9	4.0	5.3	5.3	1.9	0.5	0.0	1.4	1.1	1.5	2.1	2.9	3.4	3.1
11. Intermediate consumption	6.3	3.4	4.9	6.4	5.1	6.1	7.1	7.1	3.2	1.2	0.9	1.6	1.2	1.9	1.8	2.9	3.2	2.8
12. Social transfers other than in kind	5.3	4.1	3.5	3.6	3.5	3.6	4.9	4.9	3.2	1.4	2.5	2.4	1.7	2.1	2.2	2.6	2.9	2.8
13. Social transfers in kind via market producers	6.3	4.9	3.2	4.3	6.5	4.4	5.6	5.6	3.2	2.0	1.6	2.9	3.0	3.3	4.1	3.0	3.5	3.8
14. Interest	-3.3	-4.5	-1.9	0.1	1.5	7.1	5.0	5.0	1.5	10.8	1.2	-5.9	-6.3	-7.5	-5.9	-4.1	-2.9	0.7
15. Subsidies	2.3	-0.9	-1.3	-0.7	5.6	6.0	4.4	4.4	3.0	-1.0	-0.7	2.6	9.3	4.3	1.2	1.2	4.2	0.9
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0	0.1	0.2	-0.1	-0.1	0.0	-0.1	0.0	0.0
17. Total current expenditure	4.5	3.4	3.0	4.0	4.1	4.4	5.5	5.5	2.8	1.7	1.5	2.0	1.2	1.6	1.8	2.2	3.0	2.9
18. Gross saving 1)	-0.9	-0.6	0.4	0.5	1.1	0.8	-1.2	-1.2	0.3	1.1	0.6	0.2	0.4	0.4	0.3	0.8	0.1	0.0
19. Capital transfers received	13.1	63.3	-13.0	-7.4	-3.5	4.5	-12.4	-12.4	-6.6	21.3	-4.1	11.5	-0.8	15.8	-20.5	-3.7	16.1	7.4
20. Total revenue	2.6	2.6	3.8	5.0	6.6	6.4	2.3	2.3	3.5	4.3	2.9	2.4	2.1	2.8	2.1	4.0	3.4	2.9
21. Gross fixed capital formation	1.5	8.1	1.7	4.6	9.2	7.8	6.9	6.9	-1.9	-4.2	-5.5	-2.4	-0.1	4.4	-6.0	5.2	7.7	5.2
22. Other capital expenditure 1)	0.0	0.0	0.0	0.0	-0.1	-0.1	0.1	0.1	0.3	-0.4	0.3	-0.3	-0.1	0.0	-0.2	0.1	-0.1	-0.1
23. Total expenditure	4.4	3.6	3.0	4.0	4.3	4.4	5.8	5.8	3.2	0.4	1.6	1.0	1.0	1.8	1.0	2.7	3.1	2.9
24. Tax burden	2.5	2.7	3.9	4.9	6.7	6.5	1.8	1.8	3.4	4.3	3.0	2.5	2.5	3.3	3.0	4.4	1.2	3.0
25. Net lending (+) or net borrowing (-)	-0.8	-0.4	0.4	0.4	1.0	0.9	-1.5	-1.5	0.2	1.8	0.5	0.6	0.5	0.5	0.6	0.6	0.1	0.0

1) Changes in GDP ratios.

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

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	2.0	2.7	3.2	2.8	2.4	1.4	0.5	0.5	6.0	5.9	4.1	3.6	2.9	2.4	1.9	1.4	0.8	0.6	0.6
2. Interest payments (% of GDP)	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.7	2.7	2.7	2.9	2.9	2.7	2.5	2.2	2.0	1.9	1.7	1.7
3. Implicit interest rate 2)	5.8	5.4	5.0	4.7	4.5	4.3	4.5	4.5	4.0	3.7	3.7	3.5	3.2	2.9	2.6	2.4	2.3	2.2	2.2
4. Nominal GDP growth rate	4.7	3.7	2.7	4.6	4.3	5.7	6.2	6.2	-4.5	3.7	3.0	0.6	1.1	2.2	3.7	2.6	3.9	4.0	3.9
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	2.0	2.7	3.2	2.8	2.4	1.4	0.5	0.5	6.0	5.9	4.1	3.6	2.9	2.4	1.9	1.4	0.8	0.6	0.6
6. Contribution of nominal GDP growth	-2.9	-2.3	-1.7	-2.9	-2.7	-3.6	-3.8	-3.8	3.0	-2.6	-2.3	-0.5	-1.0	-1.9	-3.1	-2.1	-3.2	-3.1	-3.0
7. Stock-flow adjustment 3)	0.1	-0.7	-0.4	0.4	0.6	0.2	0.6	0.6	1.6	1.5	0.2	0.9	0.0	-0.3	-0.8	-0.2	0.0	0.2	0.1
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.7	-0.6	0.1	-0.1	-0.5	-1.3	-2.2	-2.2	3.3	3.2	1.2	0.7	0.2	0.0	-0.3	-0.6	-1.1	-1.1	-1.1
9. Snow-ball effect	0.7	1.1	1.4	0.1	0.1	-0.9	-1.0	-1.0	5.7	0.0	0.5	2.4	1.7	0.6	-0.9	-0.1	-1.3	-1.4	-1.3
10. Stock-flow adjustment 3)	0.1	-0.7	-0.4	0.4	0.6	0.2	0.6	0.6	1.6	1.5	0.2	0.9	0.0	-0.3	-0.8	-0.2	0.0	0.2	0.1
(% of GDP)																			
11. Change in gross debt 5)	-0.8	-0.2	1.1	0.3	0.2	-2.0	-2.7	-2.7	10.7	4.8	1.9	4.0	2.0	0.3	-2.0	-1.0	-2.4	-2.3	-2.3
12. Level of gross debt (end of year)	64.6	64.4	65.5	65.9	66.1	64.0	61.4	61.4	74.8	79.6	81.6	85.6	87.6	87.8	85.9	84.9	82.5	80.2	78.0

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

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

3) Line 7 = line 10.

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

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

Table 30A

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

United Kingdom

(Mrd GBP)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	96.1	133.8	157.5	161.0	170.0	178.8	176.7	176.7	191.0	206.6	212.4	222.0	233.4	241.2	252.3	263.4	271.7	280.1
2. Current taxes on income and wealth	109.7	163.9	190.3	211.4	225.6	239.1	240.3	240.3	234.0	243.4	236.9	243.9	249.5	259.7	275.9	290.8	294.9	305.1
3. Social contributions	54.0	73.7	97.5	105.0	110.5	115.4	121.6	121.6	122.5	126.5	129.4	132.0	135.1	142.9	151.2	160.3	164.5	169.4
4. Of which actual social contributions	48.6	69.6	96.2	103.6	109.2	114.1	119.8	119.8	120.9	125.2	128.1	130.8	133.7	141.3	149.9	158.9	163.1	168.0
5. Other current revenue, including sales	20.8	26.9	36.2	40.6	45.6	50.6	54.1	54.1	54.5	52.7	54.4	74.5	67.4	68.8	70.4	75.2	77.4	79.6
<b>6. Total current revenue</b>	<b>280.5</b>	<b>398.2</b>	<b>481.5</b>	<b>518.0</b>	<b>551.7</b>	<b>584.0</b>	<b>592.7</b>	<b>592.7</b>	<b>602.0</b>	<b>629.2</b>	<b>633.1</b>	<b>672.5</b>	<b>685.5</b>	<b>712.6</b>	<b>749.8</b>	<b>789.7</b>	<b>808.5</b>	<b>834.2</b>
7. Government consumption expenditure	140.5	179.2	251.8	268.8	285.4	296.5	316.1	316.1	337.4	338.4	345.2	346.7	357.2	361.2	368.2	373.4	383.0	389.8
8. Collective consumption	64.7	79.5	106.4	110.9	114.6	117.2	124.3	124.3	128.7	127.7	129.5	127.4	129.5	131.4	131.5	132.9	135.2	139.0
9. Social transfers in kind	75.8	99.6	145.4	158.0	170.7	179.3	191.8	191.8	208.6	210.8	215.7	219.3	227.7	229.8	236.7	240.4	247.8	250.9
10. Compensation of employees	78.2	95.3	133.6	143.7	151.7	156.3	160.4	160.4	171.3	170.0	170.7	166.5	170.2	172.7	178.5	183.6	187.2	191.9
11. Intermediate consumption	50.8	67.8	99.7	107.5	117.5	125.0	138.5	138.5	148.0	145.5	147.7	155.0	159.0	162.1	159.7	161.1	165.8	167.4
12. Social transfers other than in kind	110.3	123.3	159.2	166.3	171.7	183.2	196.5	196.5	227.3	234.2	245.2	249.5	255.2	260.6	263.7	265.9	273.2	280.7
13. Social transfers in kind via market producers	11.7	18.5	29.3	31.4	33.8	34.8	36.8	36.8	39.3	40.6	41.3	41.4	44.9	44.0	48.3	48.9	50.5	51.9
14. Interest	26.2	26.6	24.2	27.1	28.8	33.1	34.3	34.3	45.4	51.8	48.4	49.6	49.0	43.9	48.0	55.2	54.2	54.4
15. Subsidies	4.5	4.1	6.2	7.2	8.7	8.9	8.8	8.8	9.2	8.0	9.1	8.9	9.9	11.6	13.2	15.8	16.3	16.8
16. Other current expenditure	16.4	25.3	32.4	35.8	36.9	38.2	37.7	37.7	46.4	43.4	43.6	45.3	41.1	39.5	39.0	36.9	38.3	39.5
<b>17. Total current expenditure</b>	<b>298.0</b>	<b>360.9</b>	<b>484.6</b>	<b>518.9</b>	<b>548.9</b>	<b>579.5</b>	<b>612.9</b>	<b>612.9</b>	<b>686.8</b>	<b>693.5</b>	<b>706.1</b>	<b>716.3</b>	<b>729.3</b>	<b>734.4</b>	<b>750.4</b>	<b>767.6</b>	<b>785.3</b>	<b>801.9</b>
18. Gross saving	-17.5	37.4	-3.1	-0.9	2.8	4.5	-20.1	-20.1	-84.9	-64.3	-73.0	-43.8	-43.8	-21.8	-0.5	22.1	23.2	32.2
19. Capital transfers received	1.8	2.7	3.9	11.7	5.3	5.9	27.4	27.4	4.3	3.9	4.5	7.1	7.8	7.5	7.1	7.7	8.0	8.2
<b>20. Total revenue</b>	<b>282.3</b>	<b>400.9</b>	<b>485.4</b>	<b>529.7</b>	<b>557.0</b>	<b>589.9</b>	<b>620.1</b>	<b>620.1</b>	<b>606.3</b>	<b>633.1</b>	<b>637.5</b>	<b>679.5</b>	<b>693.3</b>	<b>720.2</b>	<b>757.0</b>	<b>797.4</b>	<b>816.5</b>	<b>842.4</b>
21. Gross fixed capital formation	19.0	18.3	31.9	42.3	36.5	38.5	46.9	46.9	50.5	48.3	46.2	45.7	50.8	51.0	52.1	53.8	55.9	59.2
22. Other capital expenditure	9.3	6.5	9.2	12.0	12.0	12.4	41.7	41.7	17.7	13.4	22.6	12.3	13.2	15.2	12.9	15.3	15.9	16.5
<b>23. Total expenditure</b>	<b>326.2</b>	<b>385.7</b>	<b>525.6</b>	<b>573.3</b>	<b>597.4</b>	<b>630.4</b>	<b>701.4</b>	<b>701.4</b>	<b>755.1</b>	<b>755.3</b>	<b>774.9</b>	<b>774.2</b>	<b>793.4</b>	<b>800.6</b>	<b>815.3</b>	<b>836.7</b>	<b>857.1</b>	<b>877.6</b>
24. Tax burden	261.0	371.7	449.1	481.6	510.9	538.3	564.7	564.7	551.2	580.7	583.0	603.4	622.9	648.8	685.5	719.7	736.6	760.2
25. Net lending (+) or net borrowing (-)	-43.9	15.2	-40.2	-43.6	-40.4	-40.5	-81.3	-81.3	-148.8	-122.2	-137.4	-94.7	-100.1	-80.5	-58.3	-39.4	-40.6	-35.3

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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.4	12.3	12.0	11.6	11.6	11.6	11.2	11.2	12.1	12.6	12.6	12.7	12.7	12.8	12.9	12.9	12.9	12.9
2. Current taxes on income and wealth	13.0	15.0	14.5	15.3	15.4	15.6	15.3	15.3	14.8	14.9	14.1	13.9	13.6	13.8	14.1	14.3	14.0	14.0
3. Social contributions	6.4	6.8	7.4	7.6	7.6	7.5	7.7	7.7	7.8	7.7	7.7	7.5	7.4	7.6	7.7	7.9	7.8	7.8
4. Of which actual social contributions	5.7	6.4	7.3	7.5	7.5	7.4	7.6	7.6	7.7	7.7	7.6	7.5	7.3	7.5	7.6	7.8	7.7	7.7
5. Other current revenue, including sales	2.5	2.5	2.8	2.9	3.1	3.3	3.4	3.4	3.5	3.2	3.2	4.3	3.7	3.6	3.6	3.7	3.7	3.7
6. Total current revenue	33.2	36.6	36.7	37.4	37.7	38.0	37.7	37.7	38.1	38.5	37.6	38.4	37.3	37.7	38.2	38.8	38.3	38.4
7. Government consumption expenditure	16.6	16.4	19.2	19.4	19.5	19.3	20.1	20.1	21.4	20.7	20.5	19.8	19.4	19.1	18.8	18.3	18.1	17.9
8. Collective consumption	7.6	7.3	8.1	8.0	7.8	7.6	7.9	7.9	8.1	7.8	7.7	7.3	7.0	7.0	6.7	6.5	6.4	6.4
9. Social transfers in kind	9.0	9.1	11.1	11.4	11.7	11.7	12.2	12.2	13.2	12.9	12.8	12.5	12.4	12.2	12.1	11.8	11.7	11.5
10. Compensation of employees	9.2	8.7	10.2	10.4	10.4	10.2	10.2	10.2	10.8	10.4	10.1	9.5	9.3	9.1	9.1	9.0	8.9	8.8
11. Intermediate consumption	6.0	6.2	7.6	7.8	8.0	8.1	8.8	8.8	9.4	8.9	8.8	8.8	8.7	8.6	8.1	7.9	7.9	7.7
12. Social transfers other than in kind	13.0	11.3	12.1	12.0	11.7	11.9	12.5	12.5	14.4	14.3	14.6	14.2	13.9	13.8	13.4	13.1	12.9	12.9
13. Social transfers in kind via market producers	1.4	1.7	2.2	2.3	2.3	2.3	2.3	2.3	2.5	2.5	2.5	2.4	2.4	2.3	2.5	2.4	2.4	2.4
14. Interest	3.1	2.4	1.8	2.0	2.0	2.2	2.2	2.2	2.9	3.2	2.9	2.8	2.7	2.3	2.4	2.7	2.6	2.5
15. Subsidies	0.5	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.7	0.8	0.8	0.8
16. Other current expenditure	1.9	2.3	2.5	2.6	2.5	2.5	2.4	2.4	2.9	2.7	2.6	2.6	2.2	2.1	2.0	1.8	1.8	1.8
17. Total current expenditure	35.2	33.1	37.0	37.4	37.5	37.7	39.0	39.0	43.5	42.4	41.9	40.9	39.7	38.9	38.2	37.7	37.2	36.9
18. Gross saving	-2.1	3.4	-0.2	-0.1	0.2	0.3	-1.3	-1.3	-5.4	-3.9	-4.3	-2.5	-2.4	-1.2	0.0	1.1	1.1	1.5
19. Capital transfers received	0.2	0.2	0.3	0.8	0.4	0.4	1.7	1.7	0.3	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4
20. Total revenue	33.4	36.8	37.0	38.2	38.1	38.4	39.4	39.4	38.4	38.7	37.8	38.8	37.7	38.1	38.6	39.1	38.7	38.8
21. Gross fixed capital formation	2.2	1.7	2.4	3.1	2.5	2.5	3.0	3.0	3.2	3.0	2.7	2.6	2.8	2.7	2.7	2.6	2.6	2.7
22. Other capital expenditure	1.1	0.6	0.7	0.9	0.8	0.8	2.7	2.7	1.1	0.8	1.3	0.7	0.7	0.8	0.7	0.8	0.8	0.8
23. Total expenditure	38.6	35.4	40.1	41.4	40.8	41.0	44.6	44.6	47.8	46.2	46.0	44.2	43.2	42.4	41.5	41.1	40.6	40.4
24. Tax burden	30.8	34.1	34.3	34.7	34.9	35.0	35.9	35.9	34.9	35.5	34.6	34.4	33.9	34.4	34.9	35.3	34.9	35.0
25. Net lending (+) or net borrowing (-)	-5.2	1.4	-3.1	-3.1	-2.8	-2.6	-5.2	-5.2	-9.4	-7.5	-8.2	-5.4	-5.4	-4.3	-3.0	-1.9	-1.9	-1.6

**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	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.6	6.3	5.3	2.2	5.6	5.2	-1.2	-1.2	15.1	8.2	2.8	4.5	5.2	3.3	4.6	4.4	3.2	3.1
2. Current taxes on income and wealth	4.8	9.6	9.5	11.1	6.7	6.0	0.5	0.5	3.6	4.0	-2.7	3.0	2.3	4.1	6.2	5.4	1.4	3.5
3. Social contributions	6.2	6.9	9.8	7.7	5.2	4.4	5.3	5.3	2.6	3.3	2.3	2.0	2.3	5.7	5.9	6.0	2.6	3.0
4. Of which actual social contributions	4.7	7.0	10.8	7.7	5.4	4.4	5.0	5.0	3.1	3.5	2.3	2.1	2.2	5.7	6.1	6.0	2.6	3.0
5. Other current revenue, including sales	5.2	11.6	19.0	12.2	12.4	11.0	7.0	7.0	0.1	-3.4	3.2	37.1	-9.6	2.1	2.3	6.9	2.9	2.8
6. Total current revenue	6.1	8.1	8.8	7.6	6.5	5.9	1.5	1.5	6.4	4.5	0.6	6.2	1.9	4.0	5.2	5.3	2.4	3.2
7. Government consumption expenditure	4.8	6.8	8.6	6.8	6.2	3.9	6.6	6.6	1.9	0.3	2.0	0.4	3.0	1.1	1.9	1.4	2.6	1.8
8. Collective consumption	4.9	9.0	5.6	4.2	3.4	2.2	6.1	6.1	2.2	-0.8	1.4	-1.6	1.7	1.5	0.1	1.1	1.7	2.8
9. Social transfers in kind	4.8	5.0	10.9	8.6	8.1	5.0	7.0	7.0	1.8	1.0	2.4	1.7	3.8	0.9	3.0	1.6	3.1	1.2
10. Compensation of employees	5.4	6.0	9.4	7.6	5.5	3.0	2.6	2.6	3.3	-0.7	0.4	-2.5	2.2	1.5	3.4	2.8	2.0	2.5
11. Intermediate consumption	3.0	8.7	11.5	7.8	9.3	6.4	10.8	10.8	-0.5	-1.7	1.5	4.9	2.6	2.0	-1.5	0.9	2.9	1.0
12. Social transfers other than in kind	3.3	3.2	6.7	4.5	3.3	6.7	7.2	7.2	4.4	3.1	4.7	1.8	2.3	2.1	1.2	0.9	2.7	2.8
13. Social transfers in kind via market producers	4.9	8.7	10.4	6.9	7.8	3.0	5.7	5.7	3.0	3.3	1.9	0.2	8.3	-2.0	9.9	1.3	3.2	2.7
14. Interest	6.4	0.0	7.5	12.1	6.0	15.3	3.4	3.4	60.4	14.0	-6.4	2.4	-1.3	-10.5	9.4	14.9	-1.9	0.5
15. Subsidies	-14.9	6.6	-4.8	15.5	20.9	2.4	-0.6	-0.6	-2.2	-12.9	13.5	-1.7	11.0	17.7	13.0	20.4	3.0	2.9
16. Other current expenditure 1)	-0.2	0.3	0.0	0.1	-0.1	0.0	-0.1	-0.1	0.3	-0.3	-0.1	0.0	-0.3	-0.2	-0.1	-0.2	0.0	0.0
17. Total current expenditure	3.6	6.2	8.3	7.1	5.8	5.6	5.8	5.8	5.8	1.0	1.8	1.4	1.8	0.7	2.2	2.3	2.3	2.1
18. Gross saving 1)	0.8	0.6	0.2	0.2	0.3	0.1	-1.6	-1.6	0.1	1.4	-0.4	1.8	0.1	1.2	1.1	1.1	0.0	0.4
19. Capital transfers received	16.1	19.6	4.8	199.3	-54.7	11.5	364.6	364.6	-34.0	-10.2	15.2	58.6	10.3	-3.3	-5.2	7.7	3.5	2.9
20. Total revenue	6.1	8.2	8.8	9.1	5.2	5.9	5.1	5.1	6.0	4.4	0.7	6.6	2.0	3.9	5.1	5.3	2.4	3.2
21. Gross fixed capital formation	-12.7	2.3	21.2	32.8	-13.8	5.7	21.7	21.7	-0.4	-4.5	-4.4	-1.1	11.3	0.4	2.1	3.3	3.8	6.0
22. Other capital expenditure 1)	-0.2	0.0	-0.2	0.2	0.0	0.0	1.8	1.8	-0.6	-0.3	0.5	-0.6	0.0	0.1	-0.2	0.1	0.0	0.0
23. Total expenditure	2.2	6.0	8.3	9.1	4.2	5.5	11.3	11.3	3.9	0.0	2.6	-0.1	2.5	0.9	1.8	2.6	2.4	2.4
24. Tax burden	4.8	7.7	8.3	7.2	6.1	5.4	4.9	4.9	6.8	5.4	0.4	3.5	3.2	4.2	5.7	5.0	2.3	3.2
25. Net lending (+) or net borrowing (-)	1.4	0.7	0.1	-0.1	0.4	0.1	-2.5	-2.5	0.7	1.9	-0.7	2.8	0.0	1.2	1.3	1.0	0.0	0.3

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	5.2	-0.2	3.1	3.1	2.8	2.6	5.2	5.2	9.4	7.5	8.2	5.4	5.4	4.3	3.0	1.9	1.9	1.6
2. Interest payments (% of GDP)	3.1	2.1	1.8	2.0	2.0	2.2	2.2	2.2	2.9	3.2	2.9	2.8	2.7	2.3	2.4	2.7	2.6	2.5
3. Implicit interest rate 2)	8.1	6.0	5.4	5.4	5.2	5.6	5.3	5.3	4.6	4.3	3.6	3.5	3.3	2.7	2.9	3.2	3.0	3.0
4. Nominal GDP growth rate	5.0	3.4	4.9	5.8	5.6	5.0	2.3	2.3	3.3	3.5	3.1	4.0	4.8	2.8	3.9	3.8	3.6	2.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	-0.2	3.1	3.1	2.8	2.6	5.2	5.2	9.4	7.5	8.2	5.4	5.4	4.3	3.0	1.9	1.9	1.6
6. Contribution of nominal GDP growth	-1.9	-1.2	-1.7	-2.1	-2.1	-1.9	-1.0	-1.0	-2.0	-2.6	-2.4	-3.2	-3.9	-2.4	-3.4	-3.2	-3.0	-2.4
7. Stock-flow adjustment 3)	1.2	-1.1	1.6	0.2	0.3	0.4	3.8	3.8	4.2	0.8	-2.5	-1.1	0.3	-1.0	0.4	0.8	-0.2	-0.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.4	1.2	1.2	0.8	0.5	3.0	3.0	6.5	4.3	5.3	2.6	2.8	1.9	0.5	-0.8	-0.6	-0.9
9. Snow-ball effect	1.2	0.9	0.2	-0.2	-0.1	0.2	1.2	1.2	0.8	0.6	0.5	-0.4	-1.3	-0.1	-0.9	-0.5	-0.5	0.1
10. Stock-flow adjustment 3)	1.2	-1.1	1.6	0.2	0.3	0.4	3.8	3.8	4.2	0.8	-2.5	-1.1	0.3	-1.0	0.4	0.8	-0.2	-0.2
(% of GDP)																		
11. Change in gross debt 5)	4.4	-2.6	3.0	1.2	0.9	1.1	8.0	8.0	11.5	5.7	3.3	1.0	1.8	0.8	0.0	-0.5	-1.3	-1.0
12. Level of gross debt (end of year)	44.7	34.4	38.7	39.9	40.8	41.9	49.9	49.9	75.6	81.3	84.5	85.6	87.4	88.2	88.2	87.7	86.3	85.3

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 31A

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

	(Mrd EUR)																		
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1296	1346	1368	1436	1505	1598	1688	1644	1532	1645	1721	1786	1812	1884	1979	1993	2050	2127	2202
2. Current taxes on income and wealth	1287	1284	1273	1349	1451	1587	1716	1687	1495	1553	1623	1703	1751	1809	1911	1937	2019	2075	2145
3. Social contributions	1311	1351	1394	1447	1499	1567	1642	1691	1654	1695	1750	1794	1818	1865	1936	1977	2045	2113	2157
4. Of which actual social contributions	1218	1256	1299	1350	1399	1464	1535	1579	1539	1578	1631	1673	1696	1742	1812	1851	1917	1982	2023
5. Other current revenue, including sales	443	451	447	475	506	545	585	618	611	633	655	670	705	697	702	690	698	718	735
6. Total current revenue	4338	4432	4481	4708	4961	5296	5630	5639	5292	5527	5749	5954	6086	6256	6528	6597	6812	7032	7239
7. Government consumption expenditure	1927	2042	2114	2214	2323	2443	2547	2634	2678	2754	2772	2826	2849	2921	3025	3038	3090	3186	3280
8. Collective consumption	777	814	839	876	910	949	983	1017	1025	1047	1050	1070	1074	1090	1119	1116	1134	1165	1193
9. Social transfers in kind	1149	1228	1276	1338	1413	1494	1564	1617	1653	1707	1722	1756	1775	1831	1905	1922	1956	2021	2086
10. Compensation of employees	1023	1076	1110	1161	1215	1267	1315	1346	1358	1394	1396	1411	1413	1441	1486	1493	1521	1571	1619
11. Intermediate consumption	517	554	567	606	646	686	727	758	771	796	799	819	829	852	890	874	882	911	934
12. Social transfers other than in kind	1481	1556	1606	1674	1734	1794	1866	1923	2017	2094	2124	2203	2241	2298	2382	2390	2425	2497	2568
13. Social transfers in kind via market producers	402	430	450	468	489	521	543	566	590	611	623	636	651	676	702	727	743	770	799
14. Interest	337	323	308	306	310	317	343	352	320	345	383	387	366	349	327	310	304	296	298
15. Subsidies	124	129	128	126	127	136	143	147	164	169	166	167	170	187	198	200	204	212	215
16. Other current expenditure	228	243	255	265	287	298	310	319	318	336	337	352	378	370	378	375	367	385	397
17. Total current expenditure	4112	4310	4425	4606	4808	5019	5247	5410	5537	5745	5827	5974	6048	6173	6364	6367	6448	6641	6829
18. Gross saving	225	122	57	102	153	277	384	229	-246	-218	-78	-21	38	83	164	230	364	391	410
19. Capital transfers received	38	42	65	58	65	54	57	77	59	53	63	62	71	72	82	66	64	73	78
20. Total revenue	4376	4475	4547	4766	5027	5350	5688	5716	5351	5580	5812	6015	6157	6327	6610	6663	6875	7105	7317
21. Gross fixed capital formation	299	305	327	341	370	389	418	446	456	450	431	411	400	409	431	403	418	448	472
22. Other capital expenditure	121	129	132	135	139	140	136	185	172	205	156	204	156	155	160	134	156	149	144
23. Total expenditure	4532	4745	4884	5082	5317	5548	5801	6042	6165	6401	6413	6589	6604	6736	6956	6904	7022	7238	7445
24. Tax burden	3832	3917	3985	4179	4395	4687	4979	4975	4608	4809	5015	5197	5299	5477	5752	5839	6041	6125	6313
25. Net lending (+) or net borrowing (-)	-156	-270	-337	-316	-291	-198	-113	-325	-815	-821	-601	-574	-448	-409	-346	-242	-147	-134	-128



Table 31B

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

EU-28	(percentage of GDP at current market prices (excessive deficit procedure))																		
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.9	12.9	12.9	12.9	13.0	13.0	13.0	12.6	12.4	12.8	13.0	13.3	13.3	13.4	13.4	13.4	13.4	13.3	13.3
2. Current taxes on income and wealth	12.8	12.3	12.0	12.1	12.5	12.9	13.2	12.9	12.1	12.1	12.3	12.6	12.9	12.9	12.9	13.0	13.2	13.0	13.0
3. Social contributions	13.0	13.0	13.2	13.0	12.9	12.8	12.6	12.9	13.4	13.2	13.3	13.3	13.4	13.3	13.1	13.3	13.3	13.3	13.0
4. Of which actual social contributions	12.1	12.0	12.3	12.2	12.1	11.9	11.8	12.1	12.5	12.3	12.4	12.4	12.5	12.4	12.2	12.4	12.5	12.4	12.2
5. Other current revenue, including sales	4.4	4.3	4.2	4.3	4.4	4.4	4.5	4.7	5.0	4.9	5.0	5.0	5.2	5.0	4.7	4.6	4.6	4.5	4.4
6. Total current revenue	43.1	42.5	42.4	42.4	42.8	43.2	43.3	43.1	43.0	43.1	43.5	44.2	44.8	44.5	44.1	44.2	44.4	44.1	43.8
7. Government consumption expenditure	19.2	19.6	20.0	19.9	20.0	19.9	19.6	20.2	21.7	21.5	21.0	21.0	21.0	20.8	20.4	20.4	20.2	20.0	19.8
8. Collective consumption	7.7	7.8	7.9	7.9	7.8	7.7	7.6	7.8	8.3	8.2	8.0	7.9	7.9	7.8	7.6	7.5	7.4	7.3	7.2
9. Social transfers in kind	11.4	11.8	12.1	12.0	12.2	12.2	12.0	12.4	13.4	13.3	13.0	13.0	13.1	13.0	12.9	12.9	12.8	12.7	12.6
10. Compensation of employees	10.2	10.3	10.5	10.5	10.5	10.3	10.1	10.3	11.0	10.9	10.6	10.5	10.4	10.3	10.0	10.0	9.9	9.9	9.8
11. Intermediate consumption	5.1	5.3	5.4	5.5	5.6	5.6	5.6	5.8	6.3	6.2	6.1	6.1	6.1	6.1	6.0	5.9	5.8	5.7	5.6
12. Social transfers other than in kind	14.7	14.9	15.2	15.1	14.9	14.6	14.4	14.7	16.4	16.3	16.1	16.4	16.5	16.4	16.1	16.0	15.8	15.7	15.5
13. Social transfers in kind via market producers	4.0	4.1	4.3	4.2	4.2	4.2	4.2	4.3	4.8	4.8	4.7	4.7	4.8	4.8	4.7	4.9	4.9	4.8	4.8
14. Interest	3.4	3.1	2.9	2.8	2.7	2.6	2.6	2.7	2.6	2.7	2.9	2.9	2.7	2.5	2.2	2.1	2.0	1.9	1.8
15. Subsidies	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3
16. Other current expenditure	2.3	2.3	2.4	2.4	2.5	2.4	2.4	2.4	2.6	2.6	2.6	2.6	2.8	2.6	2.6	2.5	2.4	2.4	2.4
17. Total current expenditure	40.9	41.4	41.8	41.5	41.4	40.9	40.4	41.4	45.0	44.8	44.1	44.4	44.5	43.9	43.0	42.7	42.1	41.7	41.3
18. Gross saving	2.2	1.2	0.5	0.9	1.3	2.3	3.0	1.8	-2.0	-1.7	-0.6	-0.2	0.3	0.6	1.1	1.5	2.4	2.5	2.5
19. Capital transfers received	0.4	0.4	0.6	0.5	0.6	0.4	0.4	0.6	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.4	0.4	0.5	0.5
20. Total revenue	43.5	42.9	43.0	42.9	43.3	43.6	43.8	43.7	43.4	43.5	44.0	44.7	45.3	45.0	44.7	44.7	44.9	44.6	44.2
21. Gross fixed capital formation	3.0	2.9	3.1	3.1	3.2	3.2	3.2	3.4	3.7	3.5	3.3	3.1	2.9	2.9	2.9	2.7	2.7	2.8	2.9
22. Other capital expenditure	1.2	1.2	1.2	1.2	1.2	1.1	1.0	1.4	1.4	1.6	1.2	1.5	1.2	1.1	1.1	0.9	1.0	0.9	0.9
23. Total expenditure	45.1	45.5	46.2	45.7	45.8	45.2	44.6	46.2	50.1	49.9	48.6	48.9	48.6	48.0	47.0	46.3	45.8	45.4	45.0
24. Tax burden	38.1	37.6	37.7	37.6	37.9	38.2	38.3	38.1	37.4	37.5	38.0	38.6	39.0	39.0	38.9	39.2	39.4	38.4	38.2
25. Net lending (+) or net borrowing (-)	-1.6	-2.6	-3.2	-2.8	-2.5	-1.6	-0.9	-2.5	-6.6	-6.4	-4.6	-4.3	-3.3	-2.9	-2.3	-1.6	-1.0	-0.8	-0.8

Table 31C

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

EU-28	(EUR; annual percentage changes unless otherwise stated)																	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	3.8	1.6	5.0	4.8	6.2	5.6	-2.6	-6.8	7.4	4.6	3.8	1.4	4.0	5.0	0.7	2.9	3.7	3.5
2. Current taxes on income and wealth	-0.2	-0.9	6.0	7.5	9.3	8.1	-1.7	-11.4	3.9	4.5	4.9	2.8	3.3	5.7	1.3	4.2	2.8	3.4
3. Social contributions	3.1	3.1	3.8	3.6	4.5	4.8	3.0	-2.2	2.5	3.2	2.5	1.4	2.6	3.8	2.1	3.4	3.3	2.1
4. Of which actual social contributions	3.1	3.4	4.0	3.6	4.6	4.9	2.8	-2.6	2.5	3.4	2.6	1.4	2.7	4.0	2.1	3.6	3.4	2.1
5. Other current revenue, including sales	1.6	-0.9	6.4	6.5	7.8	7.2	5.7	-1.2	3.8	3.4	2.3	5.2	-1.1	0.7	-1.7	1.1	2.8	2.4
6. Total current revenue	2.2	1.1	5.1	5.4	6.7	6.3	0.2	-6.2	4.4	4.0	3.6	2.2	2.8	4.4	1.1	3.3	3.2	2.9
7. Government consumption expenditure	6.0	3.5	4.7	4.9	5.2	4.3	3.4	1.7	2.8	0.7	1.9	0.8	2.5	3.5	0.4	1.7	3.1	2.9
8. Collective consumption	4.7	3.0	4.5	3.9	4.2	3.6	3.5	0.8	2.1	0.3	1.9	0.4	1.5	2.7	-0.3	1.6	2.7	2.4
9. Social transfers in kind	6.9	3.9	4.9	5.6	5.8	4.7	3.4	2.2	3.2	0.9	2.0	1.1	3.2	4.0	0.8	1.8	3.3	3.2
10. Compensation of employees	5.2	3.2	4.5	4.7	4.3	3.8	2.3	0.9	2.7	0.1	1.1	0.1	2.0	3.1	0.4	1.9	3.3	3.0
11. Intermediate consumption	7.1	2.4	6.9	6.5	6.2	6.1	4.1	1.8	3.2	0.3	2.5	1.3	2.7	4.5	-1.9	1.0	3.2	2.5
12. Social transfers other than in kind	5.1	3.2	4.2	3.6	3.5	4.0	3.1	4.9	3.8	1.4	3.7	1.7	2.5	3.7	0.3	1.5	2.9	2.9
13. Social transfers in kind via market producers	7.1	4.6	4.0	4.5	6.6	4.2	4.2	4.2	3.5	2.0	2.1	2.4	3.9	3.8	3.5	2.3	3.5	3.8
14. Interest	-4.2	-4.6	-0.7	1.4	2.1	8.1	2.8	-9.2	7.9	11.1	1.1	-5.4	-4.6	-6.3	-5.4	-1.9	-2.6	0.7
15. Subsidies	3.5	-0.3	-1.4	0.4	6.9	5.6	2.6	11.7	2.9	-1.8	0.5	2.0	9.7	6.0	1.1	2.1	4.1	1.1
16. Other current expenditure 1)	0.1	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	-0.1	0.1	0.2	-0.2	-0.1	0.0	-0.1	0.0	0.0
17. Total current expenditure	4.8	2.7	4.1	4.4	4.4	4.5	3.1	2.3	3.7	1.4	2.5	1.2	2.1	3.1	0.0	1.3	3.0	2.8
18. Gross saving 1)	-1.1	-0.6	0.4	0.4	0.9	0.7	-1.2	-3.7	0.3	1.1	0.4	0.4	0.3	0.5	0.4	0.8	0.1	0.0
19. Capital transfers received	12.0	54.2	-11.4	12.8	-16.8	5.4	34.4	-23.6	-9.7	18.2	-2.2	15.0	1.2	14.7	-19.9	-3.1	14.4	6.9
20. Total revenue	2.3	1.6	4.8	5.5	6.4	6.3	0.5	-6.4	4.3	4.2	3.5	2.4	2.8	4.5	0.8	3.2	3.3	3.0
21. Gross fixed capital formation	2.3	7.1	4.2	8.4	5.3	7.5	6.6	2.3	-1.3	-4.4	-4.5	-2.8	2.2	5.5	-6.6	3.9	7.2	5.4
22. Other capital expenditure 1)	0.0	0.0	0.0	0.0	-0.1	-0.1	0.4	0.0	0.2	-0.4	0.3	-0.4	0.0	0.0	-0.2	0.1	-0.1	-0.1
23. Total expenditure	4.7	2.9	4.1	4.6	4.3	4.6	4.2	2.0	3.8	0.2	2.8	0.2	2.0	3.3	-0.7	1.7	3.1	2.9
24. Tax burden	2.2	1.7	4.8	5.2	6.7	6.2	-0.1	-7.4	4.4	4.3	3.6	2.0	3.3	5.0	1.5	3.5	1.4	3.1
25. Net lending (+) or net borrowing (-)	-1.0	-0.6	0.3	0.3	0.9	0.7	-1.6	-4.1	0.2	1.8	0.3	1.0	0.4	0.6	0.7	0.7	0.1	0.1

1) Changes in GDP ratios.

**Table 31D****Contributions to the change in the general government gross debt ratio****EU-28**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	1.6	2.6	3.2	2.8	2.5	1.6	0.9	2.5	6.6	6.4	4.6	4.3	3.3	2.9	2.3	1.6	1.0	0.8	0.8
2. Interest payments (% of GDP)	3.4	3.1	2.9	2.8	2.7	2.6	2.6	2.7	2.6	2.7	2.9	2.9	2.7	2.5	2.2	2.1	2.0	1.9	1.8
3. Implicit interest rate 2)	5.8	5.4	5.0	4.8	4.6	4.4	4.6	4.7	4.0	3.8	3.8	3.6	3.2	2.9	2.6	2.4	2.4	2.3	2.3
4. Nominal GDP growth rate	4.1	3.6	1.5	5.0	4.5	5.7	5.9	0.6	-5.8	4.2	2.9	2.0	0.8	3.5	5.4	0.7	2.8	4.0	3.8
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	1.6	2.6	3.2	2.8	2.5	1.6	0.9	2.5	6.6	6.4	4.6	4.3	3.3	2.9	2.3	1.6	1.0	0.8	0.8
6. Contribution of nominal GDP growth	-2.3	-2.1	-0.9	-2.9	-2.6	-3.3	-3.4	-0.3	3.7	-2.9	-2.2	-1.6	-0.7	-2.9	-4.5	-0.6	-2.3	-3.2	-3.0
7. Stock-flow adjustment 3)	0.1	-1.0	-0.8	0.6	0.7	0.3	-0.1	1.1	2.2	2.2	0.6	0.7	-0.4	0.8	0.0	-2.3	-0.4	0.4	0.1
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.8	-0.5	0.3	0.1	-0.2	-1.0	-1.8	-0.2	4.0	3.7	1.7	1.4	0.6	0.4	0.1	-0.5	-1.0	-1.0	-1.0
9. Snow-ball effect	1.0	1.0	2.0	-0.1	0.1	-0.8	-0.7	2.4	6.3	-0.2	0.7	1.3	2.0	-0.4	-2.3	1.5	-0.3	-1.3	-1.2
10. Stock-flow adjustment 3)	0.1	-1.0	-0.8	0.6	0.7	0.3	-0.1	1.1	2.2	2.2	0.6	0.7	-0.4	0.8	0.0	-2.3	-0.4	0.4	0.1
(% of GDP)																			
11. Change in gross debt 5)	-0.7	-0.5	1.5	0.6	0.6	-1.4	-2.6	3.3	12.6	5.7	3.0	3.4	2.2	0.7	-2.1	-1.3	-1.7	-2.0	-2.1
12. Level of gross debt (end of year)	59.3	58.8	60.3	60.9	61.5	60.1	57.5	60.8	73.4	79.0	82.0	85.3	87.5	88.3	86.1	84.8	83.1	81.2	79.1

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.

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[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](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)

