

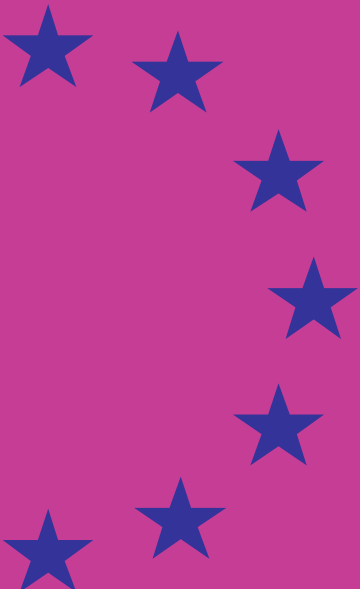


GENERAL GOVERNMENT DATA

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

SPRING 2014



European Commission

Directorate-General for Economic and Financial Affairs

General Government Data

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Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2013 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2014 - 2015 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2014.

GENERAL GOVERNMENT DATA is organised in two parts. Part I shows, for each Member State, the figures of the government revenue and expenditure account. The methodological reference is the European System of National and Regional Accounts (ESA 95), which is, since mid-1999, the reference for the compilation of national accounts within the European Union. From 2000 on, ESA 95 figures are also the reference for the budgetary surveillance in Europe.

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. Tables are presented according to the ESA 95 system (depending on data availability). The government debt from 1996 onwards is defined by reference to ESA 95.

GENERAL GOVERNMENT DATA is produced twice a year in connection with the publication of the Commission Services' economic forecasts. It is also available in an electronic form.

PART I: TABLES BY COUNTRY

1. Belgium	9. Cyprus	17. Slovakia	25. Hungary
2. Germany	10. Latvia	18. Finland	26. Poland
3. Estonia	11. Luxembourg	19. EA -18	27. Romania
4. Ireland	12. Malta	20. Bulgaria	28. Sweden
5. Greece	13. Netherlands	21. Czech Republic	29. United-Kingdom
6. Spain	14. Austria	22. Denmark	30. EU-28
7. France	15. Portugal	23. Croatia	31. EU-27
8. Italy	16. Slovenia	24. Lithuania	

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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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
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A: *National currency, ESA 95*

B: *As percentage of GDP at market prices, ESA 95*

C: *Annual percentage change, ESA 95*

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Methodological notes

General government

The general government sector covers central government, state governments, local governments and social security funds. The sector is not defined on an institutional basis but on a functional basis. It includes all institutional units which are non-market producers whose output is intended for individual and collective consumption, and mainly financed by compulsory payments made by units belonging to other sectors, and all institutional units principally engaged in the redistribution of national income and wealth. Publicly owned units dealing with commercial operations, such as public enterprises are excluded. (For more details see §§ 2.68-2.74 of ESA 95.)

The EU institutions are not part of general government. They are classified within the sector Rest of the World (§§ 2.92). This means that taxes levied on resident units by the European Communities (e.g., VAT paid to the EC budget, agricultural levies, import duties etc.) are not recorded as general government revenue. Similarly, transfers paid by the EC institutions to resident units (e.g. agricultural subsidies) are not included in transfers paid by general government.

General government net borrowing

According to the Protocol on the excessive deficit procedure and to Council Regulation (EC) n°3605/93 (Article 1(3)) as amended by Council Regulation (EC) n°475/2000, the government balance subject to monitoring by the Commission is general government net lending/borrowing as defined in ESA 95.

Net lending/borrowing refers to the excess of current and capital revenue over the corresponding expenditure. It excludes all financial transactions. Financial transactions are the sales and purchases of financial assets, such as gold, currency, deposits, loans, equity and bonds. Capital transactions, which cover investment expenditure and capital transfers (such as investment grants and capital taxes), influence net borrowing. They must not be confused with financial transactions.

Net borrowing must not be confused with the borrowing requirement often used as reference in budget laws, as the borrowing requirement normally includes some financial transactions and usually only covers the central government.

Revenue and expenditure account

Government transactions and respective main balances are classified in this document according to the following categories:

TAXES LINKED TO IMPORTS AND PRODUCTION, more commonly called indirect taxes, consist of compulsory, unrequited payments, in cash or in kind, which are levied by general government, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production. These taxes are payable whether or not profits are made. (§§ 4.14-4.29).

CURRENT TAXES ON INCOME AND WEALTH, ETC, more commonly called direct taxes, cover all compulsory, unrequited payments, in cash or in kind, levied periodically by general government on the income and wealth of institutional units, and some periodic taxes which are assessed neither on the income nor the wealth. (§§ 4.77-4.82)

SOCIAL CONTRIBUTIONS include actual social contributions paid by employers, employees, self-employed and non-employed people to social security funds. They also include the imputed social contributions recorded in general government accounts. The latter represent the counterpart to social benefits (less eventual employees' contributions) paid directly by government units (i.e. not linked to actual contributions paid by government as employer) to their employees or former

employees and other eligible persons. (§§ 4.92-4.102)

ACTUAL SOCIAL CONTRIBUTIONS do not include imputed social contributions.

OTHER CURRENT REVENUE INCLUDING SALES cover property income (interest received, dividends paid by public enterprises to government, rents, etc), other current transfers received (insurance claims, current international co-operation, fines and penalties etc), other subsidies on production and sales (market output, output for own use and payments for other non-market output).

TOTAL CURRENT REVENUE: total of current taxes, social security contributions and other current revenue received by general government.

FINAL CONSUMPTION EXPENDITURE consists of expenditure incurred by government on goods or services that are used for the direct satisfaction of individual needs or wants or the collective needs of members of the community. Final consumption expenditure corresponds to expenditure on collective consumption plus expenditure on individual consumption (§§ 3.75 and 3.79).

COLLECTIVE CONSUMPTION covers the services for collective consumption ('collective services'), which are provided simultaneously to all members of the community or all members of a particular section of the community, such as all

households living in a particular region. They can be delivered simultaneously to every member of the community or to particular sections of the community, such as those in a particular region or locality; the use of such services is usually passive and does not require the explicit agreement or active participation of all the individuals concerned and the provision of a collective service to one individual does not reduce the amount available to other in the same community or section of the community, i.e., there is no rivalry in acquisition. (§ 3.83).

SOCIAL TRANSFERS IN KIND, also known as government expenditure in individual consumption, consist on individual goods and services provided as transfers in kind to individual households by government units, whether purchased on the market or produced as non-market output by government units. They include, in particular, the reimbursement by social security funds of approved expenditures made by households on specified goods or services, the medical treatments provided directly to the beneficiaries without reimbursement, social housing, dwelling allowance, day nurseries, professional training, reductions on transport prices and similar goods and services in the context of social risks. Any payments made by the householders themselves should be deducted. (§§ 4.104-4.108)

COMPENSATION OF EMPLOYEES is defined as the total remuneration, in cash or in kind, payable by government to its employees in return for work done by the latter during the accounting period. It includes wages and salaries, and actual and imputed social contributions (§§ 4.02-4.13).

INTERMEDIATE CONSUMPTION consists of the value of the goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption is recorded as consumption of fixed capital. The goods and services may be either transformed or used up by the production process (§§ 3.69-3.73 and 8.10). SOCIAL TRANSFERS OTHER THAN IN KIND covers transfers to households, in cash, intended to relieve them from the financial burden of a number of risks or needs, made through collectively organised schemes. Examples are continued payment of normal, or reduced, wages during periods of absence from work as a result of ill health, accident, maternity; the payment of family, education or other allowances in respect of dependants; the payment of retirement or survivors' pensions to ex-employees or their survivors. (§ 4.103)

SOCIAL TRANSFERS IN KIND PROVIDED TO HOUSEHOLDS VIA MARKET PRODUCERS consist of reimbursement by social security funds of approved expenditures made by households on specified goods or services, of social transfers in kind, except reimbursements, made by social security funds to households and of transfers in kind provided to households by government units or NPISHs that are similar in nature to social security benefits in kind but are not provided in the context of a social insurance scheme. The goods and services are produced by market producers.

INTEREST is the amount that government becomes liable to pay to its creditors over a given period of time without reducing the amount of principal outstanding. Interest is recorded on an accruals basis, that is, interest is recorded as accruing continuously over time to the creditor. (§4.42-4.52).

In the original version of ESA 95, interest flows exchanged between two counterparts under any kind of swaps and under forward rate agreements have been considered as non-financial transactions, recorded under the item interest. In the amended ESA 95 (regulation (EC) N° 2558/2001 of the European Parliament and of the Council) these flows are

recorded as financial transactions. However, in this publication, interest flows under swap contracts and forward rate agreements (FRAs) are included in the item interest, as they are reported by Member States under the excessive deficit procedure (Commission regulation (EC) N° 351/2002).

SUBSIDIES are current unrequited payments which general government makes to resident producers, with the objective of influencing their levels of production, their prices or the remuneration of the factors of production.

OTHER CURRENT EXPENDITURE covers other taxes on production, rents, direct taxes and other current transfers (insurance premia, current international co-operation – including the GNP-based fourth own resource –, voluntary payments to non-profit institutions, etc.). (§§ 4.72-4.76, 4.77-4.82, 4.109-4.140)

TOTAL CURRENT EXPENDITURE covers compensation of employees, intermediate consumption, subsidies, interest, transfers other than transfers in kind, transfers in kind provided to households via market producers and other current expenditure.

GROSS SAVING : balance of current revenue MINUS current expenditure. (§§ 8.36, 8.39, 8.42-8.43)

CAPITAL TRANSFERS RECEIVED covers capital taxes (inheritance taxes, taxes or gifts *inter vivos*, occasional and exceptional levies on assets or net worth), investment grants received and other capital transfers received (e.g., legacies). (§§ 4.145-4.167)

GROSS FIXED CAPITAL FORMATION includes net acquisitions of fixed assets (dwellings, buildings and structures, machinery and equipment), plus certain additions to the value of non-produced assets. Fixed assets are tangible assets or intangible assets (mineral exploration, computer software, entertainment, literary or artistic originals) produced as outputs from processes of production that are themselves used repeatedly, or continuously, in processes of production for more than one year. (§§ 3.100-3.116)

OTHER CAPITAL EXPENDITURE includes changes in inventories, capital transfers paid (investment grants paid, capital taxes paid and other capital transfers paid), net acquisition of valuables (precious stones and metals, antiques and other art objects, etc.) and net acquisition of non-produced, non-financial assets (land and other tangible non-produced assets that may be used in the production of goods and services, and intangible non-produced assets, such as patents, licenses, etc.). (§§ 3.117-3.127, 4.145-4.167, 6.06-6.13)

TOTAL EXPENDITURE AND TOTAL REVENUE are defined according to the Commission Regulation (EC) No 1500/2000 of 10 July 2000 implementing Council Regulation (EC) No 2223/96. The two variables do not exactly correspond to the sum of their components, as presented in this publication. However, the difference between total expenditure and total revenue (net lending/borrowing) corresponds to the difference of the sums of the expenditure and revenue components, as presented here.

NET LENDING (+) OR NET BORROWING (-) shows the net amount of revenue which the government places at the disposal of other sectors or which other sectors provide to the government sector. It corresponds to the difference between total revenue and total expenditure.

PRIMARY BALANCE is defined in this publication as the net lending/net borrowing excluding interest payments.

TAX BURDEN is defined in this publication as the sum of taxes on import and production levied both by general government and by the EU institutions, taxes on income and wealth, actual social contributions and capital taxes.

Consolidation

Consolidation refers to the elimination from the accounts of transactions which occur

between units belonging to the same sector. Although the accounting system advises not to consolidate transactions, it recognises that for some presentations and analyses, consolidated accounts are more significant than overall gross figures (§ 1.58).

In this publication, the following transactions were, as far as possible, consolidated: interest, other current transfers, investment grants and other capital transfers.

General government consolidated gross debt

The definition of government debt to be used in the context of the budgetary surveillance at the European level is laid down in Protocol on the excessive deficit procedure, which was agreed upon when the Maastricht Treaty was signed. The debt definition is also specified in Council Regulation (EC) N° 3605/93 (Article 1(5)), as amended by Council Regulation (EC) N° 475/2000. According to the said regulation, *“Government debt means the total gross debt at nominal value outstanding at the end of the year of the sector of “general government (S.13), with the exception of those liabilities the corresponding financial assets of which are held by the sector of “general government” (S.13).*

Government debt is constituted by the liabilities of general government in the following categories: currency and deposits (AF.2); securities other than shares, excluding financial derivatives (AF.33) and loans (AF.4), as defined in ESA 95.

The nominal value of a liability outstanding at the end of the year is the face value.

The nominal value of an index-linked liability corresponds to its face value adjusted by the index-related change in the value of the principal accrued to the end of the year.

Liabilities denominated in a foreign currency, or exchanged from one foreign currency through contractual agreements to one or more other foreign currencies shall be converted into the other foreign currencies at the rate agreed upon in those contracts and shall be converted into the national currency on the basis of the representative market exchange rate prevailing on the last working day of each year.

Liabilities denominated in the national currency and exchanged through contractual agreements to a foreign currency shall be converted into the foreign currency at the rate agreed upon in those contracts and shall be converted into the national currency on the basis of the representative market exchange rate prevailing on the last working day of each year.

Liabilities denominated in a foreign currency and exchanged through contractual agreements to the national currency shall be converted into the national currency at the rate agreed upon in those contracts”

The codes mentioned in this definition are of ESA 95.

Government gross debt data are shown in Table 55 of Part II. The contributions to the changes in the gross debt ratios are presented in Tables D of Part I. See Debt dynamics, below.

Gross domestic product

Gross domestic product used for the calculation of ratios is as defined in ESA 95.

Debt dynamics

Tables D in Part I present for each Member State, a quantitative expression of the debt dynamics, giving the influence of the flow variables on the evolution of the government debt.

The debt dynamic (or the budgetary constraint) for a country can be expressed by the following equation:

$$D_t = D_{t-1} + NB_t + SF_t, \text{ or}$$

$$\frac{D_t}{Y_t} = \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{1}{1+y_t} + \frac{NB_t}{Y_t} + \frac{SF_t}{Y_t}, \text{ where}$$

D_t = general government gross debt;
 NB_t = general government deficit (net borrowing (+)); Y_t = GDP at current market prices, y_t = nominal GDP growth rate and SF_t = stock-flow adjustment. The t subscript denotes the year.

The equation can be presented as:

$$\frac{D_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} = \frac{NB_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{y_t}{1+y_t} + \frac{SF_t}{Y_t} \quad (1),$$

showing the decomposition of the change in the gross debt ratio in deficit, contribution of nominal GDP growth and stock-flow adjustment.

The equation may also be presented emphasising the role of the primary deficit:

$$D_t = D_{t-1} \cdot (1+i_t) + PD_t + SF_t \Leftrightarrow$$

$$\frac{D_t}{Y_t} = \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{1+i_t}{1+y_t} + \frac{PD_t}{Y_t} + \frac{SF_t}{Y_t}, \text{ where we}$$

define PD_t = primary deficit and i_t = implicit interest rate. The implicit interest rate is calculated as interest paid as percentage of gross debt at the end of year t-1.

The equation may be rearranged as:

$$\frac{D_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} = \frac{PD_t}{Y_t} + \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{i_t - y_t}{1+y_t} + \frac{SF_t}{Y_t} \quad (2),$$

showing the change in the gross debt ratio as primary deficit, snowball effect (contribution of interest and nominal growth) and stock-flow adjustment.

The contributions to changes in the gross debt ratio in the Member States and the Community are presented in Tables D in accordance with (1) and (2) in lines 5, 6 and 7, and 8, 9 and 10, respectively.

Stock-flow adjustment

The stock-flow adjustment (also known as debt-deficit adjustment) ensures the consistency between net borrowing (flow) and the variation in the stock of gross debt

It includes the accumulation of financial assets, the changes in the value of debt denominated in foreign currency and remaining statistical adjustments. The stock-flow adjustment figures shown in Tables D for the Community aggregates comprise, besides the weighted average of the stock-flow adjustments of the Member States considered, the influence of exchange rate movements on the preceding year's stocks of gross debt expressed in EUR/ECU.

Sources

Figures up to 2013 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2014 - 2015 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of spring 2014.

Nota bene

Starting from 2002, euro-zone countries publish national series in EUR. National currency data for all years prior to the switch of the country to euro have been converted using the irrevocably fixed euro conversion rate. For presentation purposes, the currency denomination has changed, with the prefix EURO and the ISO code of the former currency (i.e. EURO-BEF for Belgium). This approach conserves the historical continuity of national series.

However, cross country comparisons and aggregations should continue to be based only on historical series established in ECU up to 1998 and their statistical continuation in EUR from 1999 onwards.

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 1995)****Belgium****(Mrd EURO-BEF)**

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	4.7	6.8	10.3	14.4	19.4	24.7	32.5	41.6	42.7	43.2	42.6	45.5	46.6	48.5	49.3	50.3	51.9
2. Current taxes on income and wealth	3.9	9.0	15.1	22.0	25.6	33.8	43.0	52.6	54.6	57.0	51.7	55.2	58.9	61.8	65.2	67.2	69.9
3. Social contributions	4.1	7.9	12.3	19.8	26.3	34.0	40.3	49.9	52.8	55.8	57.2	58.6	61.6	64.2	66.0	66.8	69.2
4. Of which actual social contributions	3.7	7.1	10.8	17.6	23.4	29.8	35.0	43.0	45.5	48.1	49.1	50.2	52.7	54.9	56.1	56.7	58.6
5. Other current revenue, including sales	1.2	1.9	3.2	4.0	4.6	5.6	6.6	8.9	9.2	10.3	9.9	11.1	12.9	13.4	13.4	12.1	12.3
6. Total current revenue	13.9	25.6	40.9	60.2	75.9	98.0	122.4	153.1	159.3	166.3	161.4	170.4	180.0	187.9	193.9	196.4	203.2
7. Government consumption expenditure	6.2	12.2	20.3	28.6	33.1	44.4	53.7	71.5	74.7	80.1	84.2	86.3	90.2	94.0	96.5	98.0	100.9
8. Collective consumption	2.7	5.0	8.3	11.6	12.8	17.5	21.1	27.0	27.9	29.6	31.0	31.4	32.5	33.8	34.8	35.0	35.8
9. Social transfers in kind	3.5	7.3	12.0	17.0	20.2	26.9	32.6	44.5	46.7	50.5	53.2	54.9	57.7	60.1	61.7	63.0	65.1
10. Compensation of employees	3.5	7.0	11.7	15.5	18.2	24.7	29.0	38.1	39.6	41.9	43.5	44.7	46.5	48.3	50.0	50.4	51.8
11. Intermediate consumption	1.3	2.2	3.5	5.3	4.9	6.5	8.3	11.4	11.7	12.5	13.1	13.2	13.6	13.9	14.0	14.0	14.2
12. Social transfers other than in kind	4.1	9.0	15.3	22.4	26.5	33.8	38.3	49.3	51.6	54.9	58.9	60.6	63.2	66.5	69.4	71.2	74.2
13. Social transfers in kind via market producers	1.2	2.5	4.2	6.4	8.8	12.3	15.6	21.8	23.0	25.2	27.1	27.9	29.6	31.1	31.7	32.9	34.2
14. Interest	1.3	2.4	5.8	13.0	19.5	18.4	16.6	12.6	13.0	13.2	12.4	12.0	12.2	12.8	12.1	11.9	12.1
15. Subsidies	0.8	1.5	2.5	3.0	2.8	2.5	3.1	5.5	6.5	7.2	7.5	9.1	10.2	10.1	10.0	10.2	10.9
16. Other current expenditure	0.8	1.1	1.5	2.4	2.6	3.9	4.9	7.6	7.3	8.0	8.9	9.3	9.7	9.8	10.2	10.0	10.3
17. Total current expenditure	13.0	25.7	44.6	68.0	83.5	102.2	115.8	146.3	152.6	163.0	171.4	176.9	185.0	192.5	197.4	200.7	207.6
18. Gross saving	1.0	-0.1	-3.7	-7.7	-7.5	-4.2	6.6	6.8	6.7	3.3	-10.0	-6.5	-5.0	-4.6	-3.5	-4.3	-4.4
19. Capital transfers received	0.1	0.2	0.3	0.4	0.5	0.9	1.3	2.4	2.4	2.5	2.4	2.8	3.1	3.7	4.5	5.1	4.6
20. Total revenue	14.1	25.8	41.3	60.6	76.5	98.9	123.7	155.5	161.7	168.8	163.8	173.2	183.0	191.6	198.3	201.5	207.8
21. Gross fixed capital formation	1.7	2.6	4.1	3.6	2.8	4.0	4.9	5.0	5.2	5.4	5.8	5.8	6.4	6.7	6.3	6.1	6.5
22. Other capital expenditure	0.5	0.7	1.1	1.6	1.5	2.2	3.1	3.0	4.0	3.9	5.6	4.1	5.8	7.7	4.6	4.7	4.8
23. Total expenditure	15.2	29.0	49.9	73.2	87.8	108.3	123.8	154.3	161.8	172.3	182.8	186.8	197.2	206.8	208.2	211.6	218.9
24. Tax burden	12.5	23.3	37.5	55.7	70.8	91.0	113.6	141.1	146.9	152.7	147.3	155.2	162.7	170.1	175.7	180.1	185.9
25. Net lending (+) or net borrowing (-)	-1.1	-3.2	-8.6	-12.6	-11.3	-9.4	-0.1	1.2	-0.2	-3.5	-18.9	-13.6	-14.2	-15.2	-9.9	-10.1	-11.1

Table 1B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Belgium****(percentage of GDP at current market prices (excessive deficit procedure))**

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.0	11.5	11.3	11.5	11.5	11.9	12.9	13.1	12.7	12.5	12.5	12.8	12.6	12.9	12.9	12.8	12.8
2. Current taxes on income and wealth	10.7	15.1	16.6	17.6	15.2	16.2	17.0	16.5	16.3	16.5	15.2	15.5	16.0	16.4	17.1	17.1	17.3
3. Social contributions	11.3	13.3	13.6	15.8	15.7	16.3	16.0	15.7	15.7	16.1	16.8	16.5	16.7	17.1	17.3	17.0	17.1
4. Of which actual social contributions	10.1	11.9	11.9	14.0	13.9	14.3	13.9	13.5	13.6	13.9	14.4	14.1	14.3	14.6	14.7	14.4	14.5
5. Other current revenue, including sales	3.3	3.2	3.5	3.2	2.7	2.7	2.6	2.8	2.7	3.0	2.9	3.1	3.5	3.6	3.5	3.1	3.0
6. Total current revenue	38.3	43.1	45.1	48.0	45.2	47.1	48.5	48.0	47.4	48.0	47.4	47.9	48.7	50.0	50.8	50.0	50.3
7. Government consumption expenditure	17.1	20.6	22.3	22.8	19.7	21.4	21.3	22.4	22.2	23.1	24.7	24.3	24.4	25.0	25.3	25.0	25.0
8. Collective consumption	7.5	8.3	9.2	9.2	7.6	8.4	8.4	8.5	8.3	8.5	9.1	8.8	8.8	9.0	9.1	8.9	8.9
9. Social transfers in kind	9.6	12.2	13.2	13.5	12.0	12.9	12.9	14.0	13.9	14.6	15.6	15.4	15.6	16.0	16.2	16.0	16.1
10. Compensation of employees	9.6	11.8	12.9	12.3	10.9	11.9	11.5	11.9	11.8	12.1	12.8	12.6	12.6	12.9	13.1	12.8	12.8
11. Intermediate consumption	3.6	3.8	3.9	4.2	2.9	3.1	3.3	3.6	3.5	3.6	3.8	3.7	3.7	3.7	3.7	3.6	3.5
12. Social transfers other than in kind	11.4	15.1	16.9	17.8	15.8	16.3	15.2	15.5	15.4	15.8	17.3	17.0	17.1	17.7	18.2	18.1	18.4
13. Social transfers in kind via market producers	3.3	4.3	4.7	5.1	5.3	5.9	6.2	6.8	6.8	7.3	8.0	7.8	8.0	8.3	8.3	8.4	8.5
14. Interest	3.6	4.0	6.4	10.4	11.6	8.9	6.6	4.0	3.9	3.8	3.6	3.4	3.3	3.4	3.2	3.0	3.0
15. Subsidies	2.1	2.5	2.7	2.4	1.7	1.2	1.2	1.7	1.9	2.1	2.2	2.6	2.8	2.7	2.6	2.6	2.7
16. Other current expenditure	2.1	1.9	1.7	1.9	1.6	1.9	2.0	2.4	2.2	2.3	2.6	2.6	2.6	2.6	2.7	2.5	2.5
17. Total current expenditure	35.7	43.3	49.1	54.2	49.7	49.1	45.9	45.9	45.4	47.1	50.3	49.7	50.1	51.2	51.8	51.1	51.4
18. Gross saving	2.6	-0.2	-4.1	-6.2	-4.5	-2.0	2.6	2.1	2.0	1.0	-2.9	-1.8	-1.4	-1.2	-0.9	-1.1	-1.1
19. Capital transfers received	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.8	0.7	0.7	0.7	0.8	0.8	1.0	1.2	1.3	1.1
20. Total revenue	38.7	43.4	45.5	48.3	45.5	47.6	49.0	48.8	48.1	48.7	48.1	48.7	49.6	51.0	52.0	51.4	51.4
21. Gross fixed capital formation	4.8	4.3	4.5	2.9	1.6	1.9	2.0	1.6	1.6	1.6	1.7	1.6	1.7	1.8	1.6	1.6	1.6
22. Other capital expenditure	1.3	1.2	1.2	1.3	0.9	1.1	1.2	0.9	1.2	1.1	1.6	1.2	1.6	2.1	1.2	1.2	1.2
23. Total expenditure	41.7	48.8	54.9	58.4	52.2	52.1	49.0	48.4	48.2	49.7	53.7	52.5	53.4	55.0	54.6	53.9	54.2
24. Tax burden	34.5	39.3	41.3	44.4	42.1	43.7	45.0	44.3	43.8	44.1	43.2	43.6	44.1	45.2	46.1	45.9	46.0
25. Net lending (+) or net borrowing (-)	-3.1	-5.3	-9.4	-10.1	-6.7	-4.5	0.0	0.4	-0.1	-1.0	-5.6	-3.8	-3.8	-4.1	-2.6	-2.6	-2.8

Table 1C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Belgium

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

	1972	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	3.1	8.2	1.0	5.7	7.6	1.6	4.0	5.8	2.5	1.3	-1.5	6.8	2.4	4.2	1.6	1.9	3.2
2. Current taxes on income and wealth	18.5	25.5	4.5	4.7	7.8	7.2	6.6	2.7	3.7	4.4	-9.2	6.7	6.7	4.8	5.6	3.0	4.0
3. Social contributions	14.2	20.3	8.2	10.1	6.8	2.4	3.4	4.5	5.8	5.6	2.5	2.4	5.1	4.3	2.7	1.3	3.5
4. Of which actual social contributions	14.5	20.4	7.8	10.6	6.8	1.9	3.2	3.9	5.9	5.6	2.1	2.3	4.9	4.2	2.2	1.1	3.4
5. Other current revenue, including sales	4.2	28.0	21.6	3.6	15.1	3.9	8.7	7.4	3.0	11.8	-3.9	12.4	16.0	3.8	-0.1	-9.0	1.3
6. Total current revenue	10.8	19.0	5.8	6.6	7.8	3.9	4.9	4.4	4.0	4.4	-2.9	5.6	5.6	4.4	3.2	1.3	3.5
7. Government consumption expenditure	15.2	23.6	8.3	5.7	5.0	4.6	5.0	3.9	4.4	7.3	5.1	2.5	4.5	4.2	2.7	1.5	3.0
8. Collective consumption	13.0	20.4	8.6	9.2	3.3	3.1	5.7	3.4	3.7	5.8	4.7	1.3	3.5	4.3	2.9	0.6	2.1
9. Social transfers in kind	16.9	25.9	8.1	3.4	6.0	5.5	4.5	4.3	4.9	8.1	5.3	3.3	5.0	4.2	2.6	2.1	3.5
10. Compensation of employees	17.9	22.3	9.7	0.8	5.8	4.1	3.6	4.6	4.0	5.6	3.9	2.8	4.0	3.9	3.5	0.9	2.6
11. Intermediate consumption	8.8	27.4	5.6	21.0	0.6	1.4	5.5	4.1	2.8	7.0	4.8	1.0	2.9	2.3	0.3	0.5	1.1
12. Social transfers other than in kind	16.4	30.3	9.3	3.9	5.1	3.0	2.8	3.4	4.7	6.4	7.3	2.9	4.3	5.3	4.4	2.6	4.2
13. Social transfers in kind via market producers	16.8	26.3	6.3	5.4	8.1	8.6	6.8	2.1	5.3	9.9	7.4	2.8	6.1	5.1	2.1	3.6	4.0
14. Interest	11.3	18.8	24.1	13.1	11.0	0.2	1.8	-0.6	2.9	1.9	-6.5	-2.7	1.4	4.6	-5.2	-1.2	0.9
15. Subsidies	23.5	22.3	0.3	-9.5	0.4	4.3	4.5	14.5	17.4	11.5	4.2	21.3	11.7	-1.4	-0.9	2.7	6.5
16. Other current expenditure 1)	0.0	0.2	0.0	0.1	-0.1	-0.1	-0.1	0.0	-0.2	0.1	0.3	0.0	0.0	0.0	0.1	-0.1	0.0
17. Total current expenditure	15.5	25.6	9.9	5.8	6.2	3.2	3.5	3.6	4.3	6.8	5.1	3.2	4.6	4.0	2.6	1.7	3.4
18. Gross saving 1)	-1.5	-2.1	-1.8	0.4	0.7	0.3	0.6	0.3	-0.2	-1.0	-3.9	1.1	0.5	0.1	0.3	-0.2	0.0
19. Capital transfers received	-1.7	24.0	-2.1	0.8	14.7	9.7	-12.4	-12.0	-1.9	6.8	-4.4	14.8	9.9	21.2	20.1	15.0	-11.1
20. Total revenue	10.7	19.0	5.8	6.5	7.9	3.9	4.7	4.1	3.9	4.4	-2.9	5.7	5.7	4.7	3.5	1.6	3.1
21. Gross fixed capital formation	11.6	25.4	15.4	-0.2	-2.4	-2.7	5.9	-1.3	4.7	3.1	7.3	0.5	10.0	3.9	-5.4	-2.3	6.2
22. Other capital expenditure 1)	0.0	-0.1	-1.0	-0.2	0.0	-0.1	-0.1	-2.6	0.2	-0.1	0.5	-0.5	0.4	0.5	-0.9	0.0	0.0
23. Total expenditure	14.9	24.8	8.3	5.1	6.0	2.7	3.5	-1.7	4.9	6.5	6.1	2.2	5.6	4.9	0.7	1.6	3.5
24. Tax burden	11.4	18.4	4.4	6.6	7.3	3.7	5.0	4.2	4.1	3.9	-3.6	5.4	4.8	4.5	3.3	2.5	3.2
25. Net lending (+) or net borrowing (-)	-1.6	-2.5	-1.1	0.8	0.8	0.6	0.6	2.9	-0.4	-1.0	-4.6	1.7	0.0	-0.2	1.5	0.0	-0.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	4.5	0.0	-0.4	0.1	0.1	0.1	2.5	-0.4	0.1	1.0	5.6	3.8	3.8	4.1	2.6	2.6	2.8
2. Interest payments (% of GDP)	8.9	6.6	6.4	5.7	5.3	4.7	4.2	4.0	3.9	3.8	3.6	3.4	3.3	3.4	3.2	3.0	3.0
3. Implicit interest rate 2)	7.0	6.1	6.1	5.5	5.2	5.0	4.6	4.5	4.6	4.7	4.0	3.7	3.5	3.5	3.2	3.1	3.0
4. Nominal GDP growth rate	3.6	5.7	2.9	3.4	2.8	5.5	4.2	5.1	5.3	3.1	-1.6	4.4	3.8	1.8	1.5	2.9	2.9
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.5	0.0	-0.4	0.1	0.1	0.1	2.5	-0.4	0.1	1.0	5.6	3.8	3.8	4.1	2.6	2.6	2.8
6. Contribution of nominal GDP growth	-4.6	-6.1	-3.0	-3.5	-2.8	-5.1	-3.8	-4.4	-4.4	-2.6	1.5	-4.1	-3.5	-1.7	-1.5	-2.9	-2.9
7. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.6	-0.8	0.8	0.5	6.7	-0.5	1.1	2.3	-0.4	-0.8	0.5	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-4.3	-6.5	-6.8	-5.6	-5.1	-4.5	-1.7	-4.3	-3.8	-2.8	1.9	0.5	0.5	0.7	-0.6	-0.5	-0.2
9. Snow-ball effect	4.2	0.4	3.4	2.2	2.4	-0.4	0.4	-0.5	-0.6	1.3	5.1	-0.7	-0.2	1.6	1.7	0.2	0.1
10. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.6	-0.8	0.8	0.5	6.7	-0.5	1.1	2.3	-0.4	-0.8	0.5	0.0
(% of GDP)																	
11. Change in gross debt 5)	-1.9	-5.8	-1.3	-3.1	-5.0	-4.3	-2.1	-4.0	-3.9	5.2	6.5	0.9	2.6	2.0	0.4	0.2	-0.2
12. Level of gross debt (end of year)	130.2	107.8	106.5	103.4	98.4	94.0	92.0	87.9	84.0	89.2	95.7	96.6	99.2	101.1	101.5	101.7	101.5

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 2A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Germany****(Mrd EURO-DEM)**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	146	184	218	227	232	232	233	242	266	270	274	276	293	298	303	308	315
2. Current taxes on income and wealth	192	222	263	231	232	232	242	271	293	303	275	274	300	319	334	350	367
3. Social contributions	258	343	381	392	397	397	397	401	401	408	411	421	437	449	459	472	484
4. Of which actual social contributions	244	320	358	368	373	373	373	376	376	383	384	394	409	421	431	444	456
5. Other current revenue, including sales	65	81	77	82	82	80	87	88	93	98	104	109	117	117	118	120	124
6. Total current revenue	661	829	939	932	943	942	960	1002	1052	1079	1063	1080	1147	1183	1213	1250	1291
7. Government consumption expenditure	289	358	390	410	415	414	417	425	434	452	475	487	500	514	533	555	574
8. Collective consumption	122	140	151	157	156	158	156	157	158	165	172	174	180	186	190	198	205
9. Social transfers in kind	167	218	239	254	259	256	262	268	276	287	304	313	320	328	343	357	369
10. Compensation of employees	135	163	170	175	177	177	177	177	178	183	191	196	199	204	208	215	221
11. Intermediate consumption	65	73	80	87	88	89	93	96	100	108	116	122	127	131	135	140	146
12. Social transfers other than in kind	236	326	369	398	409	411	412	409	401	404	427	430	426	430	440	453	468
13. Social transfers in kind via market producers	99	136	153	163	167	163	167	172	178	186	197	203	207	213	224	235	246
14. Interest	41	65	66	63	65	63	63	66	68	68	64	63	66	64	59	56	54
15. Subsidies	33	38	34	31	29	27	25	26	25	24	28	29	27	25	26	27	27
16. Other current expenditure	31	27	35	35	38	38	41	41	42	47	51	54	54	57	66	71	76
17. Total current expenditure	640	828	907	951	971	969	979	986	993	1020	1073	1096	1106	1124	1158	1196	1237
18. Gross saving	21	1	31	-19	-29	-27	-19	16	60	59	-10	-16	40	60	55	54	54
19. Capital transfers received	5	10	8	8	9	10	10	9	10	9	10	10	10	11	10	13	11
20. Total revenue	666	839	947	940	952	951	969	1011	1062	1089	1073	1090	1157	1194	1223	1263	1301
21. Gross fixed capital formation	40	40	39	38	35	33	31	34	36	39	42	42	44	41	43	44	47
22. Other capital expenditure	30	146	-23	33	34	32	33	29	28	32	32	56	29	26	22	22	22
23. Total expenditure	710	1014	923	1022	1041	1034	1043	1049	1057	1090	1146	1194	1179	1191	1223	1262	1306
24. Tax burden	597	744	854	837	848	847	859	900	946	968	942	954	1013	1050	1079	1112	1149
25. Net lending (+) or net borrowing (-)	-44	-175	23	-82	-89	-83	-74	-38	6	-2	-74	-104	-22	2	0	1	-4

Table 2B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Germany****(percentage of GDP at current market prices (excessive deficit procedure))**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	9.5	9.9	10.6	10.6	10.8	10.6	10.5	10.5	10.9	10.9	11.5	11.1	11.2	11.2	11.1	10.9	10.7
2. Current taxes on income and wealth	12.5	12.0	12.8	10.9	10.8	10.6	10.9	11.7	12.1	12.2	11.6	11.0	11.5	12.0	12.2	12.4	12.5
3. Social contributions	16.8	18.5	18.6	18.4	18.5	18.1	17.9	17.3	16.5	16.5	17.3	16.9	16.7	16.8	16.8	16.6	16.5
4. Of which actual social contributions	15.9	17.3	17.5	17.3	17.4	17.0	16.8	16.3	15.5	15.5	16.2	15.8	15.7	15.8	15.8	15.7	15.5
5. Other current revenue, including sales	4.2	4.4	3.8	3.9	3.8	3.6	3.9	3.8	3.8	4.0	4.4	4.4	4.5	4.4	4.3	4.2	4.2
6. Total current revenue	43.1	44.9	45.8	43.7	43.9	42.9	43.1	43.3	43.3	43.6	44.8	43.3	43.9	44.4	44.3	44.1	44.0
7. Government consumption expenditure	18.8	19.4	19.0	19.2	19.3	18.9	18.8	18.4	17.9	18.3	20.0	19.5	19.1	19.3	19.5	19.6	19.6
8. Collective consumption	7.9	7.6	7.4	7.4	7.3	7.2	7.0	6.8	6.5	6.7	7.2	7.0	6.9	7.0	7.0	7.0	7.0
9. Social transfers in kind	10.9	11.8	11.7	11.9	12.1	11.7	11.8	11.6	11.4	11.6	12.8	12.5	12.2	12.3	12.5	12.6	12.6
10. Compensation of employees	8.8	8.8	8.3	8.2	8.2	8.1	7.9	7.7	7.3	7.4	8.0	7.8	7.6	7.6	7.6	7.6	7.5
11. Intermediate consumption	4.3	4.0	3.9	4.1	4.1	4.1	4.2	4.2	4.1	4.4	4.9	4.9	4.8	4.9	4.9	4.9	5.0
12. Social transfers other than in kind	15.4	17.7	18.0	18.7	19.0	18.7	18.5	17.7	16.5	16.3	18.0	17.2	16.3	16.1	16.1	16.0	16.0
13. Social transfers in kind via market producers	6.5	7.4	7.5	7.6	7.8	7.4	7.5	7.4	7.3	7.5	8.3	8.1	7.9	8.0	8.2	8.3	8.4
14. Interest	2.7	3.5	3.2	3.0	3.0	2.9	2.8	2.8	2.8	2.8	2.7	2.5	2.5	2.4	2.2	2.0	1.8
15. Subsidies	2.1	2.1	1.7	1.4	1.3	1.2	1.1	1.1	1.0	1.0	1.2	1.2	1.0	0.9	0.9	0.9	0.9
16. Other current expenditure	2.0	1.5	1.7	1.6	1.8	1.7	1.8	1.8	1.7	1.9	2.1	2.1	2.1	2.1	2.4	2.5	2.6
17. Total current expenditure	41.7	44.8	44.3	44.6	45.2	44.1	44.0	42.6	40.9	41.2	45.2	43.9	42.4	42.1	42.3	42.2	42.1
18. Gross saving	1.4	0.1	1.5	-0.9	-1.3	-1.2	-0.8	0.7	2.5	2.4	-0.4	-0.7	1.5	2.2	2.0	1.9	1.8
19. Capital transfers received	0.3	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	0.4
20. Total revenue	43.4	45.4	46.2	44.1	44.3	43.3	43.6	43.7	43.7	44.0	45.2	43.7	44.3	44.8	44.7	44.6	44.3
21. Gross fixed capital formation	2.6	2.2	1.9	1.8	1.6	1.5	1.4	1.5	1.5	1.6	1.8	1.7	1.7	1.5	1.6	1.6	1.6
22. Other capital expenditure	1.9	7.9	-1.1	1.6	1.6	1.5	1.5	1.3	1.2	1.3	1.3	2.2	1.1	1.0	0.8	0.8	0.8
23. Total expenditure	46.3	54.9	45.1	47.9	48.5	47.1	46.9	45.3	43.5	44.1	48.3	47.9	45.2	44.7	44.7	44.6	44.5
24. Tax burden	38.9	40.2	41.7	39.3	39.5	38.6	38.6	38.9	39.0	39.1	39.7	38.2	38.8	39.4	39.4	39.3	39.2
25. Net lending (+) or net borrowing (-)	-2.9	-9.5	1.1	-3.8	-4.2	-3.8	-3.3	-1.6	0.2	-0.1	-3.1	-4.2	-0.8	0.1	0.0	0.0	-0.1

Table 2C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Germany

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	:	0.2	1.4	1.8	2.1	0.1	0.7	3.7	9.7	1.6	1.4	0.8	6.2	1.8	1.4	1.8	2.3
2. Current taxes on income and wealth	:	3.6	4.8	-2.3	0.2	0.1	4.4	11.7	8.3	3.4	-9.3	-0.2	9.4	6.5	4.5	4.8	4.9
3. Social contributions	:	6.0	0.3	1.4	1.4	0.1	-0.1	0.9	0.1	1.8	0.6	2.5	3.7	2.7	2.3	2.7	2.7
4. Of which actual social contributions	:	5.0	0.9	1.4	1.4	0.0	-0.1	1.0	-0.2	1.9	0.4	2.5	4.0	2.9	2.4	2.8	2.8
5. Other current revenue, including sales	:	-3.7	-1.4	0.0	-0.3	-2.1	8.6	1.8	5.2	5.7	5.6	4.8	7.6	-0.3	1.1	2.0	2.9
6. Total current revenue	:	3.0	1.6	0.4	1.2	-0.1	1.9	4.4	5.0	2.5	-1.5	1.6	6.2	3.2	2.5	3.0	3.3
7. Government consumption expenditure	:	4.3	1.2	2.8	1.2	-0.3	0.7	1.8	2.2	4.1	5.2	2.5	2.5	3.0	3.6	4.1	3.5
8. Collective consumption	:	1.6	1.1	2.8	-0.2	0.9	-1.4	0.8	0.3	4.5	4.2	1.5	3.2	3.5	2.2	4.0	3.5
9. Social transfers in kind	:	6.2	1.3	2.8	2.1	-1.1	2.0	2.3	3.3	3.9	5.7	3.1	2.2	2.7	4.4	4.1	3.5
10. Compensation of employees	:	3.2	0.5	1.9	0.9	0.2	-0.2	0.3	0.6	2.5	4.6	2.5	1.9	2.2	2.2	3.0	3.0
11. Intermediate consumption	:	1.9	-1.0	3.4	0.8	1.5	4.3	3.7	3.6	8.3	7.3	5.0	4.0	3.5	3.2	3.7	3.9
12. Social transfers other than in kind	:	6.1	-0.3	3.9	2.8	0.5	0.4	-0.8	-1.9	0.8	5.5	0.8	-1.0	1.1	2.3	2.8	3.5
13. Social transfers in kind via market producers	:	7.1	3.0	3.1	2.5	-2.0	2.4	2.5	3.9	4.2	6.0	3.1	2.2	2.7	5.0	5.0	4.5
14. Interest	:	8.5	3.5	-2.7	2.5	-2.7	-0.2	4.5	3.8	0.0	-6.7	-0.6	4.6	-3.8	-7.1	-5.7	-3.5
15. Subsidies	:	5.1	-3.3	-4.9	-6.9	-5.3	-5.8	0.7	-3.2	-1.8	14.7	2.7	-5.7	-9.3	4.3	3.3	0.0
16. Other current expenditure 1)	:	-0.2	0.1	0.0	0.1	0.0	0.1	-0.1	0.0	0.1	0.3	0.0	-0.1	0.1	0.3	0.1	0.1
17. Total current expenditure	:	4.9	0.8	2.5	2.1	-0.2	1.0	0.8	0.6	2.8	5.2	2.2	0.9	1.6	3.1	3.2	3.4
18. Gross saving 1)	:	-0.8	0.4	-0.9	-0.4	0.1	0.4	1.5	1.8	-0.1	-2.8	-0.2	2.2	0.7	-0.2	-0.1	-0.1
19. Capital transfers received	:	40.5	-9.2	3.0	6.1	5.7	0.5	-4.0	7.8	-5.2	6.4	-0.3	4.3	1.1	-5.0	32.0	-18.0
20. Total revenue	:	3.3	1.5	0.4	1.2	-0.1	1.9	4.3	5.1	2.5	-1.5	1.6	6.2	3.2	2.5	3.2	3.0
21. Gross fixed capital formation	:	-9.6	-0.4	-2.8	-6.9	-7.6	-3.5	7.4	6.7	8.0	7.2	-0.2	4.9	-5.2	3.5	4.0	5.1
22. Other capital expenditure 1)	:	6.7	-2.4	0.0	0.0	-0.1	0.0	-0.2	-0.1	0.1	0.1	0.9	-1.1	-0.1	-0.2	0.0	0.0
23. Total expenditure	:	18.5	-4.3	2.2	1.8	-0.7	0.9	0.6	0.7	3.2	5.1	4.1	-1.2	1.0	2.7	3.2	3.4
24. Tax burden	:	3.4	2.3	0.1	1.3	-0.1	1.4	4.8	5.1	2.3	-2.7	1.2	6.2	3.6	2.8	3.1	3.3
25. Net lending (+) or net borrowing (-)	:	-7.0	2.7	-0.8	-0.3	0.4	0.4	1.7	1.9	-0.3	-3.0	-1.1	3.3	0.9	-0.1	0.0	-0.2

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	9.5	-1.1	3.1	3.8	4.2	3.8	3.3	1.6	-0.2	0.1	3.1	4.2	0.8	-0.1	0.0	0.0	0.1
2. Interest payments (% of GDP)	3.5	3.2	3.1	3.0	3.0	2.9	2.8	2.8	2.8	2.8	2.7	2.5	2.5	2.4	2.2	2.0	1.8
3. Implicit interest rate 2)	7.6	5.3	5.3	5.1	5.0	4.6	4.3	4.3	4.3	4.3	3.9	3.6	3.2	3.1	2.7	2.6	2.5
4. Nominal GDP growth rate	3.7	2.4	2.7	1.4	0.7	2.2	1.3	4.0	5.0	1.9	-4.0	5.1	4.6	2.2	2.7	3.5	3.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	9.5	-1.1	3.1	3.8	4.2	3.8	3.3	1.6	-0.2	0.1	3.1	4.2	0.8	-0.1	0.0	0.0	0.1
6. Contribution of nominal GDP growth	-1.7	-1.4	-1.6	-0.8	-0.4	-1.4	-0.9	-2.7	-3.2	-1.2	2.8	-3.6	-3.6	-1.7	-2.1	-2.6	-2.7
7. Stock-flow adjustment 3)	-0.1	1.5	-2.6	-1.4	0.0	-0.6	-0.1	0.5	0.6	2.7	1.8	7.4	0.3	2.8	-0.5	0.3	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	6.0	-4.3	0.0	0.9	1.1	0.9	0.5	-1.2	-3.0	-2.7	0.4	1.6	-1.7	-2.5	-2.2	-2.0	-1.7
9. Snow-ball effect	1.8	1.8	1.5	2.1	2.6	1.5	2.0	0.2	-0.4	1.6	5.5	-1.1	-1.1	0.7	0.1	-0.7	-0.8
10. Stock-flow adjustment 3)	-0.1	1.5	-2.6	-1.4	0.0	-0.6	-0.1	0.5	0.6	2.7	1.8	7.4	0.3	2.8	-0.5	0.3	0.0
(% of GDP)																	
11. Change in gross debt 5)	7.6	-1.1	-1.0	1.6	3.7	1.8	2.3	-0.5	-2.8	1.6	7.7	8.0	-2.5	1.1	-2.6	-2.4	-2.5
12. Level of gross debt (end of year)	55.6	60.2	59.1	60.7	64.4	66.2	68.6	68.0	65.2	66.8	74.5	82.5	80.0	81.0	78.4	76.0	73.6

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

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

3) Line 7 = line 10.

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

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

Table 3A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Estonia****(Mrd EURO-EEK)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.363	0.759	0.861	0.972	1.058	1.167	1.460	1.764	2.111	1.947	2.029	1.990	2.202	2.423	2.478	2.618	2.796
2. Current taxes on income and wealth	0.301	0.477	0.503	0.586	0.702	0.769	0.782	0.946	1.197	1.277	1.045	0.970	1.047	1.184	1.357	1.372	1.395
3. Social contributions	0.340	0.675	0.746	0.859	0.930	1.011	1.158	1.366	1.699	1.912	1.842	1.904	1.961	2.028	2.109	2.187	2.349
4. Of which actual social contributions	0.340	0.674	0.744	0.854	0.923	1.002	1.147	1.354	1.683	1.891	1.819	1.879	1.935	2.000	2.078	2.154	2.314
5. Other current revenue, including sales	0.156	0.275	0.302	0.362	0.456	0.471	0.501	0.650	0.716	0.753	0.830	0.781	0.833	0.867	0.820	0.903	0.924
6. Total current revenue	1.160	2.186	2.411	2.780	3.146	3.419	3.900	4.725	5.723	5.889	5.746	5.645	6.042	6.502	6.764	7.080	7.463
7. Government consumption expenditure	0.706	1.217	1.311	1.432	1.596	1.709	1.923	2.169	2.643	3.128	3.038	2.986	3.118	3.345	3.594	3.782	4.012
8. Collective consumption	0.270	0.562	0.604	0.660	0.756	0.767	0.868	0.973	1.202	1.412	1.338	1.331	1.380	1.517	1.653	1.727	1.805
9. Social transfers in kind	0.436	0.655	0.707	0.773	0.840	0.943	1.055	1.196	1.441	1.716	1.699	1.655	1.738	1.829	1.942	2.054	2.208
10. Compensation of employees	0.327	0.665	0.710	0.798	0.889	0.985	1.104	1.242	1.527	1.830	1.775	1.707	1.771	1.837	1.973	2.025	2.167
11. Intermediate consumption	0.319	0.508	0.542	0.596	0.688	0.682	0.770	0.872	0.995	1.137	1.055	1.073	1.131	1.241	1.319	1.458	1.523
12. Social transfers other than in kind	0.263	0.585	0.632	0.690	0.770	0.892	1.000	1.163	1.368	1.710	1.938	1.869	1.861	1.917	2.009	2.128	2.247
13. Social transfers in kind via market producers	0.036	0.096	0.108	0.113	0.114	0.136	0.151	0.170	0.216	0.259	0.272	0.264	0.281	0.311	0.329	0.354	0.380
14. Interest	0.014	0.013	0.010	0.016	0.018	0.022	0.022	0.023	0.026	0.033	0.029	0.020	0.023	0.029	0.026	0.026	0.027
15. Subsidies	0.022	0.067	0.072	0.076	0.075	0.077	0.081	0.115	0.138	0.158	0.134	0.161	0.178	0.160	0.182	0.211	0.218
16. Other current expenditure	0.015	0.035	0.040	0.050	0.071	0.127	0.183	0.232	0.235	0.242	0.267	0.244	0.266	0.284	0.310	0.331	0.354
17. Total current expenditure	0.996	1.968	2.114	2.339	2.624	2.922	3.311	3.817	4.504	5.369	5.469	5.338	5.512	5.778	6.148	6.533	6.916
18. Gross saving	0.164	0.218	0.297	0.441	0.521	0.497	0.590	0.908	1.219	0.521	0.278	0.307	0.530	0.723	0.615	0.547	0.548
19. Capital transfers received	0.012	0.025	0.011	0.023	0.036	0.032	0.038	0.104	0.121	0.072	0.233	0.197	0.229	0.331	0.267	0.251	0.258
20. Total revenue	1.172	2.211	2.422	2.802	3.181	3.451	3.938	4.829	5.844	5.962	5.979	5.842	6.271	6.833	7.031	7.331	7.722
21. Gross fixed capital formation	0.140	0.229	0.285	0.412	0.381	0.367	0.443	0.627	0.812	0.875	0.708	0.557	0.670	0.945	0.797	0.768	0.799
22. Other capital expenditure	0.006	0.027	0.027	0.031	0.031	0.003	0.004	0.055	0.143	0.197	0.077	-0.078	-0.090	0.151	0.120	0.134	0.135
23. Total expenditure	1.142	2.225	2.426	2.782	3.036	3.291	3.758	4.500	5.460	6.440	6.253	5.817	6.091	6.874	7.065	7.436	7.850
24. Tax burden	1.004	1.907	2.094	2.413	2.682	3.031	3.364	4.112	5.053	5.171	4.935	4.884	5.239	5.659	5.963	6.195	6.555
25. Net lending (+) or net borrowing (-)	0.030	-0.014	-0.004	0.021	0.146	0.160	0.180	0.330	0.384	-0.479	-0.274	0.025	0.179	-0.041	-0.034	-0.105	-0.128

Table 3B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Estonia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.1	12.3	12.3	12.5	12.1	12.1	13.1	13.2	13.1	12.0	14.5	13.9	13.6	13.9	13.4	13.6	13.6
2. Current taxes on income and wealth	10.9	7.7	7.2	7.5	8.0	7.9	7.0	7.1	7.4	7.9	7.5	6.8	6.5	6.8	7.4	7.1	6.8
3. Social contributions	12.3	11.0	10.7	11.0	10.7	10.4	10.4	10.2	10.6	11.8	13.2	13.2	12.1	11.6	11.4	11.3	11.4
4. Of which actual social contributions	12.3	10.9	10.7	11.0	10.6	10.3	10.3	10.1	10.5	11.6	13.0	13.1	11.9	11.5	11.3	11.2	11.2
5. Other current revenue, including sales	5.6	4.5	4.3	4.7	5.2	4.9	4.5	4.9	4.5	4.6	5.9	5.4	5.1	5.0	4.4	4.7	4.5
6. Total current revenue	41.9	35.5	34.6	35.7	36.1	35.3	34.9	35.3	35.6	36.3	41.1	39.3	37.3	37.3	36.7	36.7	36.3
7. Government consumption expenditure	25.5	19.8	18.8	18.4	18.3	17.6	17.2	16.2	16.4	19.3	21.7	20.8	19.2	19.2	19.5	19.6	19.5
8. Collective consumption	9.7	9.1	8.7	8.5	8.7	7.9	7.8	7.3	7.5	8.7	9.6	9.3	8.5	8.7	9.0	8.9	8.8
9. Social transfers in kind	15.8	10.6	10.1	9.9	9.6	9.7	9.4	8.9	9.0	10.6	12.2	11.5	10.7	10.5	10.5	10.6	10.7
10. Compensation of employees	11.8	10.8	10.2	10.3	10.2	10.2	9.9	9.3	9.5	11.3	12.7	11.9	10.9	10.5	10.7	10.5	10.5
11. Intermediate consumption	11.5	8.2	7.8	7.7	7.9	7.0	6.9	6.5	6.2	7.0	7.6	7.5	7.0	7.1	7.2	7.6	7.4
12. Social transfers other than in kind	9.5	9.5	9.1	8.9	8.8	9.2	8.9	8.7	8.5	10.5	13.9	13.0	11.5	11.0	10.9	11.0	10.9
13. Social transfers in kind via market producers	1.3	1.6	1.6	1.4	1.3	1.4	1.3	1.3	1.3	1.6	1.9	1.8	1.7	1.8	1.8	1.8	1.8
14. Interest	0.5	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1
15. Subsidies	0.8	1.1	1.0	1.0	0.9	0.8	0.7	0.9	0.9	1.0	1.0	1.1	1.1	0.9	1.0	1.1	1.1
16. Other current expenditure	0.6	0.6	0.6	0.6	0.8	1.3	1.6	1.7	1.5	1.5	1.9	1.7	1.6	1.6	1.7	1.7	1.7
17. Total current expenditure	36.0	32.0	30.3	30.1	30.1	30.2	29.6	28.5	28.0	33.1	39.1	37.1	34.0	33.2	33.4	33.8	33.6
18. Gross saving	5.9	3.5	4.3	5.7	6.0	5.1	5.3	6.8	7.6	3.2	2.0	2.1	3.3	4.2	3.3	2.8	2.7
19. Capital transfers received	0.4	0.4	0.2	0.3	0.4	0.3	0.3	0.8	0.8	0.4	1.7	1.4	1.4	1.9	1.5	1.3	1.3
20. Total revenue	42.4	35.9	34.7	36.0	36.5	35.6	35.2	36.1	36.4	36.7	42.8	40.7	38.7	39.2	38.1	38.0	37.5
21. Gross fixed capital formation	5.0	3.7	4.1	5.3	4.4	3.8	4.0	4.7	5.1	5.4	5.1	3.9	4.1	5.4	4.3	4.0	3.9
22. Other capital expenditure	0.2	0.4	0.4	0.4	0.4	0.0	0.0	0.4	0.9	1.2	0.6	-0.5	-0.6	0.9	0.7	0.7	0.7
23. Total expenditure	41.3	36.1	34.8	35.8	34.8	34.0	33.6	33.6	34.0	39.7	44.8	40.5	37.6	39.5	38.3	38.5	38.2
24. Tax burden	36.3	31.0	30.0	31.0	30.8	31.3	30.1	30.7	31.4	31.9	35.3	34.0	32.3	32.5	32.3	32.1	31.9
25. Net lending (+) or net borrowing (-)	1.1	-0.2	-0.1	0.3	1.7	1.6	1.6	2.5	2.4	-3.0	-2.0	0.2	1.1	-0.2	-0.2	-0.5	-0.6

Table 3C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Estonia

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	34.3	20.9	13.4	13.0	8.8	10.3	25.1	20.8	19.7	-7.8	4.2	-1.9	10.6	10.0	2.3	5.7	6.8
2. Current taxes on income and wealth	11.7	-8.8	5.3	16.7	19.6	9.6	1.6	21.0	26.5	6.7	-18.2	-7.1	7.9	13.1	14.7	1.1	1.7
3. Social contributions	24.6	13.5	10.4	15.2	8.3	8.7	14.5	17.9	24.4	12.5	-3.6	3.3	3.0	3.4	4.0	3.7	7.4
4. Of which actual social contributions	24.4	13.5	10.4	14.8	8.1	8.6	14.4	18.0	24.4	12.3	-3.8	3.3	2.9	3.4	3.9	3.7	7.4
5. Other current revenue, including sales	5.4	34.4	9.9	19.8	26.0	3.3	6.3	29.8	10.2	5.2	10.2	-5.9	6.7	4.1	-5.4	10.1	2.3
6. Total current revenue	21.7	12.1	10.3	15.3	13.2	8.7	14.1	21.2	21.1	2.9	-2.4	-1.8	7.0	7.6	4.0	4.7	5.4
7. Government consumption expenditure	19.3	3.3	7.7	9.3	11.4	7.1	12.5	12.8	21.9	18.4	-2.9	-1.7	4.4	7.3	7.4	5.2	6.1
8. Collective consumption	24.3	5.9	7.5	9.2	14.6	1.4	13.2	12.1	23.6	17.5	-5.2	-0.5	3.7	9.9	9.0	4.5	4.5
9. Social transfers in kind	16.3	1.2	7.9	9.3	8.7	12.2	12.0	13.3	20.4	19.1	-1.0	-2.6	5.0	5.2	6.2	5.8	7.5
10. Compensation of employees	25.2	5.4	6.7	12.4	11.4	10.9	12.1	12.5	22.9	19.9	-3.0	-3.8	3.7	3.7	7.4	2.6	7.0
11. Intermediate consumption	18.2	3.7	6.6	10.0	15.5	-0.9	12.8	13.3	14.1	14.3	-7.2	1.8	5.4	9.7	6.3	10.5	4.5
12. Social transfers other than in kind	36.3	3.7	8.2	9.1	11.6	15.9	12.0	16.4	17.6	25.0	13.3	-3.6	-0.4	3.0	4.8	5.9	5.6
13. Social transfers in kind via market producers	13.1	2.7	13.1	4.2	1.2	19.7	10.4	12.9	26.9	20.2	4.7	-2.8	6.3	10.7	5.9	7.5	7.5
14. Interest	0.7	-18.1	-19.7	60.8	11.0	20.9	0.0	4.5	14.3	26.6	-12.6	-31.6	17.1	22.3	-9.1	2.1	2.1
15. Subsidies	36.2	6.8	6.8	6.0	-1.3	2.3	6.0	40.7	20.8	14.0	-15.3	20.4	10.9	-10.5	14.2	15.9	3.0
16. Other current expenditure 1)	0.2	-0.2	0.0	0.1	0.2	0.5	0.3	0.1	-0.3	0.0	0.4	-0.2	-0.1	0.0	0.1	0.0	0.0
17. Total current expenditure	26.3	3.6	7.4	10.6	12.2	11.3	13.3	15.3	18.0	19.2	1.9	-2.4	3.3	4.8	6.4	6.3	5.9
18. Gross saving 1)	-1.7	2.6	0.7	1.4	0.3	-0.8	0.1	1.5	0.8	-4.4	-1.2	0.2	1.1	0.9	-0.8	-0.5	-0.2
19. Capital transfers received	-12.7	54.7	-57.0	115.0	56.5	-10.0	15.7	176.8	16.4	-40.3	222.6	-15.3	16.0	44.9	-19.3	-6.2	3.0
20. Total revenue	21.4	12.5	9.5	15.7	13.5	8.5	14.1	22.6	21.0	2.0	0.3	-2.3	7.3	9.0	2.9	4.3	5.3
21. Gross fixed capital formation	15.5	0.9	24.3	44.6	-7.7	-3.6	20.6	41.7	29.5	7.7	-19.1	-21.3	20.3	41.1	-15.6	-3.6	4.0
22. Other capital expenditure 1)	0.2	0.0	-0.1	0.0	0.0	-0.3	0.0	0.4	0.5	0.3	-0.7	-1.1	0.0	1.4	-0.2	0.0	0.0
23. Total expenditure	25.7	3.4	9.0	14.6	9.1	8.4	14.2	19.7	21.3	18.0	-2.9	-7.0	4.7	12.8	2.8	5.2	5.6
24. Tax burden	24.1	9.4	9.8	15.3	11.1	13.0	11.0	22.2	22.9	2.3	-4.6	-1.1	7.3	8.0	5.4	3.9	5.8
25. Net lending (+) or net borrowing (-)	-1.4	3.2	0.2	0.3	1.4	0.0	0.0	0.9	-0.1	-5.3	1.0	2.1	0.9	-1.3	0.0	-0.4	-0.1

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.5	-2.4	3.0	2.0	-0.2	-1.1	0.2	0.2	0.5	0.6
2. Interest payments (% of GDP)	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1
3. Implicit interest rate 2)	5.1	3.6	3.2	4.9	4.1	4.5	4.5	4.5	4.5	5.6	3.9	2.0	2.4	2.9	1.5	1.4	1.4
4. Nominal GDP growth rate	6.5	15.0	13.2	11.6	12.1	11.1	15.5	19.8	20.0	1.0	-14.0	2.9	12.8	7.4	5.9	4.7	6.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.5	-2.4	3.0	2.0	-0.2	-1.1	0.2	0.2	0.5	0.6
6. Contribution of nominal GDP growth	-0.4	-0.8	-0.6	-0.5	-0.6	-0.6	-0.7	-0.8	-0.7	0.0	0.7	-0.2	-0.8	-0.4	-0.5	-0.5	-0.6
7. Stock-flow adjustment 3)	-2.6	-0.8	0.2	1.7	2.2	1.6	1.8	3.1	2.4	-2.1	-0.1	0.0	1.2	4.0	0.5	-0.3	-0.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	3.2	0.0	-0.1	-0.5	-1.9	-1.9	-1.8	-2.6	-2.6	2.7	1.8	-0.3	-1.2	0.1	0.0	0.4	0.5
9. Snow-ball effect	-0.1	-0.6	-0.4	-0.3	-0.4	-0.3	-0.5	-0.6	-0.6	0.2	0.9	-0.1	-0.6	-0.3	-0.4	-0.3	-0.5
10. Stock-flow adjustment 3)	-2.6	-0.8	0.2	1.7	2.2	1.6	1.8	3.1	2.4	-2.1	-0.1	0.0	1.2	4.0	0.5	-0.3	-0.3
(% of GDP)																	
11. Change in gross debt 5)	0.5	-1.4	-0.3	0.9	-0.1	-0.6	-0.5	-0.2	-0.7	0.9	2.6	-0.4	-0.6	3.8	0.2	-0.2	-0.3
12. Level of gross debt (end of year)	6.5	5.1	4.8	5.7	5.6	5.0	4.6	4.4	3.7	4.5	7.1	6.7	6.1	9.8	10.0	9.8	9.6

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 4A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Ireland****(Mrd EURO-IEP)**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	5.3	7.1	13.6	15.8	17.3	19.4	21.8	24.6	25.4	22.1	18.2	18.0	17.6	18.0	19.0	19.6	20.1
2. Current taxes on income and wealth	5.2	7.2	14.2	15.0	16.5	18.4	19.7	23.0	24.0	20.7	17.4	16.6	19.3	20.7	21.6	22.4	23.6
3. Social contributions	2.8	3.6	5.8	7.5	8.1	9.0	9.8	10.9	12.0	12.3	12.0	11.5	10.1	9.7	10.2	10.5	10.8
4. Of which actual social contributions	2.1	2.6	4.6	5.8	6.2	6.9	7.6	8.5	9.4	9.7	9.3	9.1	7.8	7.2	7.6	8.0	8.3
5. Other current revenue, including sales	1.9	2.0	2.9	3.5	3.7	4.1	4.6	5.3	5.6	6.5	6.7	7.5	7.2	7.2	7.0	6.4	6.5
6. Total current revenue	15.2	19.9	36.6	41.7	45.5	50.8	56.0	63.9	67.0	61.6	54.3	53.6	54.2	55.6	57.8	58.9	61.0
7. Government consumption expenditure	6.6	9.4	15.5	20.9	22.7	24.6	26.5	29.3	32.5	34.4	33.3	30.4	29.9	29.5	29.6	29.0	29.1
8. Collective consumption	2.9	3.6	5.7	7.3	7.7	8.2	9.2	10.3	11.6	12.6	10.8	9.1	8.9	8.6	8.2	8.0	7.8
9. Social transfers in kind	3.7	5.8	9.8	13.5	15.0	16.4	17.4	18.9	21.0	21.8	22.4	21.3	21.0	20.9	21.3	21.0	21.3
10. Compensation of employees	4.1	5.8	8.9	12.0	13.3	14.5	16.6	18.2	19.9	21.2	20.7	19.3	19.1	18.8	18.4	17.6	17.6
11. Intermediate consumption	2.2	3.2	5.6	7.4	7.8	8.3	8.1	9.0	10.0	10.3	10.2	9.3	8.8	8.5	8.3	8.2	8.2
12. Social transfers other than in kind	5.0	5.8	8.2	11.6	12.4	13.7	15.5	17.2	19.5	22.2	24.5	24.2	24.8	24.6	24.0	23.6	23.5
13. Social transfers in kind via market producers	0.6	0.7	1.4	2.0	2.2	2.5	2.9	3.3	3.7	4.1	4.0	4.2	4.2	4.3	4.5	4.5	4.5
14. Interest	2.9	2.8	2.1	1.9	1.8	1.7	1.8	1.9	2.0	2.4	3.3	5.0	5.3	6.1	7.7	8.0	8.6
15. Subsidies	0.4	0.5	1.1	1.2	1.3	1.4	1.5	1.5	1.7	1.8	1.7	1.6	1.3	1.5	1.5	1.5	1.5
16. Other current expenditure	0.4	1.0	1.0	1.4	1.6	1.8	1.9	2.1	2.3	2.3	2.1	1.9	1.8	1.8	2.1	1.8	1.8
17. Total current expenditure	15.7	20.0	28.3	37.4	40.4	44.0	48.2	53.1	59.0	64.3	66.5	65.4	65.3	65.7	66.6	65.2	65.7
18. Gross saving	-0.5	-0.1	8.3	4.4	5.1	6.8	7.8	10.8	8.0	-2.7	-12.2	-11.8	-11.0	-10.1	-8.8	-6.4	-4.8
19. Capital transfers received	0.7	1.0	1.5	1.6	1.8	1.8	2.0	2.4	2.9	2.2	1.7	1.6	1.1	1.1	1.1	1.5	0.9
20. Total revenue	15.8	20.8	38.1	43.4	47.4	52.6	58.0	66.3	69.9	63.8	56.0	55.1	55.3	56.6	58.9	60.4	61.9
21. Gross fixed capital formation	0.8	1.2	3.7	5.5	5.1	5.2	5.8	6.8	8.9	9.5	6.1	5.4	3.9	3.1	2.7	2.7	2.7
22. Other capital expenditure	0.4	0.8	1.0	1.0	1.2	1.3	1.4	1.3	1.8	3.3	5.6	32.8	7.5	1.3	1.3	0.6	0.9
23. Total expenditure	16.9	22.0	32.9	43.9	46.8	50.5	55.3	61.2	69.6	77.1	78.2	103.5	76.7	70.1	70.6	68.5	69.3
24. Tax burden	13.0	17.6	33.3	37.1	40.5	45.1	49.9	57.0	59.6	53.4	45.6	44.2	45.9	47.1	49.0	51.2	52.6
25. Net lending (+) or net borrowing (-)	-1.1	-1.2	5.2	-0.5	0.6	2.1	2.7	5.1	0.3	-13.3	-22.2	-48.4	-21.4	-13.4	-11.8	-8.1	-7.5

Table 4B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Ireland****(percentage of GDP at current market prices (excessive deficit procedure))**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.6	13.2	12.9	12.1	12.3	12.9	13.4	13.9	13.4	12.3	11.2	11.4	10.8	11.0	11.6	11.6	11.4
2. Current taxes on income and wealth	13.6	13.3	13.4	11.5	11.7	12.2	12.1	13.0	12.7	11.5	10.7	10.5	11.9	12.6	13.2	13.3	13.4
3. Social contributions	7.3	6.6	5.5	5.7	5.8	6.0	6.0	6.1	6.3	6.8	7.4	7.3	6.2	5.9	6.2	6.2	6.1
4. Of which actual social contributions	5.3	4.9	4.4	4.4	4.4	4.6	4.7	4.8	5.0	5.4	5.7	5.7	4.8	4.4	4.6	4.7	4.7
5. Other current revenue, including sales	4.9	3.8	2.8	2.7	2.6	2.7	2.8	3.0	3.0	3.6	4.1	4.8	4.4	4.4	4.2	3.8	3.7
6. Total current revenue	39.4	36.9	34.6	31.9	32.4	33.9	34.4	36.0	35.3	34.2	33.4	33.9	33.4	33.9	35.2	34.8	34.7
7. Government consumption expenditure	17.1	17.5	14.7	16.0	16.1	16.4	16.3	16.5	17.2	19.1	20.5	19.2	18.4	18.0	18.0	17.1	16.5
8. Collective consumption	7.4	6.7	5.4	5.6	5.5	5.4	5.6	5.8	6.1	7.0	6.7	5.7	5.5	5.2	5.0	4.7	4.4
9. Social transfers in kind	9.7	10.8	9.2	10.3	10.7	10.9	10.7	10.7	11.1	12.1	13.8	13.5	12.9	12.7	13.0	12.4	12.1
10. Compensation of employees	10.7	10.8	8.4	9.2	9.5	9.7	10.2	10.2	10.5	11.8	12.8	12.2	11.8	11.5	11.2	10.4	10.0
11. Intermediate consumption	5.8	5.9	5.3	5.6	5.5	5.6	5.0	5.1	5.3	5.7	6.3	5.9	5.4	5.2	5.1	4.9	4.6
12. Social transfers other than in kind	13.1	10.8	7.7	8.8	8.8	9.1	9.5	9.7	10.3	12.3	15.1	15.3	15.2	15.0	14.7	13.9	13.4
13. Social transfers in kind via market producers	1.5	1.4	1.3	1.5	1.6	1.7	1.8	1.8	1.9	2.3	2.4	2.7	2.6	2.6	2.8	2.7	2.6
14. Interest	7.5	5.2	2.0	1.4	1.3	1.2	1.1	1.1	1.0	1.3	2.0	3.1	3.3	3.7	4.7	4.7	4.9
15. Subsidies	1.1	1.0	1.1	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.8	0.9	0.9	0.9	0.9
16. Other current expenditure	1.1	1.9	0.9	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.1	1.1	1.3	1.1	1.0
17. Total current expenditure	40.7	37.1	26.8	28.6	28.8	29.3	29.6	29.9	31.1	35.7	41.0	41.3	40.2	40.1	40.6	38.6	37.4
18. Gross saving	-1.4	-0.2	7.8	3.4	3.6	4.6	4.8	6.1	4.2	-1.5	-7.5	-7.5	-6.8	-6.2	-5.4	-3.8	-2.7
19. Capital transfers received	1.7	1.8	1.5	1.3	1.3	1.2	1.2	1.4	1.5	1.2	1.0	1.0	0.7	0.7	0.7	0.9	0.5
20. Total revenue	41.1	38.7	36.1	33.2	33.7	35.1	35.6	37.4	36.9	35.4	34.5	34.9	34.0	34.5	35.9	35.7	35.2
21. Gross fixed capital formation	2.1	2.3	3.5	4.2	3.6	3.5	3.5	3.8	4.7	5.3	3.7	3.4	2.4	1.9	1.7	1.6	1.5
22. Other capital expenditure	1.0	1.5	1.0	0.8	0.9	0.9	0.8	0.8	0.9	1.8	3.5	20.7	4.6	0.8	0.8	0.3	0.5
23. Total expenditure	43.9	40.9	31.2	33.6	33.3	33.7	34.0	34.5	36.7	42.8	48.2	65.5	47.2	42.7	43.1	40.5	39.4
24. Tax burden	33.8	32.7	31.6	28.4	28.8	30.1	30.6	32.1	31.4	29.6	28.1	28.0	28.2	28.7	29.9	30.3	29.9
25. Net lending (+) or net borrowing (-)	-2.8	-2.2	4.9	-0.4	0.4	1.4	1.6	2.9	0.2	-7.4	-13.7	-30.6	-13.1	-8.2	-7.2	-4.8	-4.2

Table 4C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Ireland

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.9	9.3	16.2	12.6	9.4	12.5	12.4	12.9	2.9	-12.9	-17.6	-1.1	-2.2	2.2	5.5	3.0	2.6
2. Current taxes on income and wealth	9.1	0.6	14.6	1.6	9.7	11.5	7.6	16.7	4.2	-13.9	-15.8	-4.6	16.4	7.1	4.4	4.0	5.1
3. Social contributions	8.1	3.9	15.4	10.1	8.3	10.9	9.7	10.9	10.0	2.5	-2.5	-4.3	-11.7	-4.8	5.9	2.5	2.9
4. Of which actual social contributions	7.5	3.9	19.2	8.9	7.7	11.2	10.5	11.5	10.9	2.4	-3.3	-2.7	-13.9	-8.1	5.8	4.8	3.9
5. Other current revenue, including sales	20.5	-0.3	13.1	9.6	6.0	9.2	12.7	15.8	5.9	16.2	2.4	12.5	-4.4	0.5	-3.5	-8.2	1.9
6. Total current revenue	7.2	4.1	15.2	7.7	9.0	11.6	10.2	14.1	4.8	-8.1	-11.9	-1.3	1.2	2.4	4.0	1.9	3.5
7. Government consumption expenditure	9.9	15.1	14.9	14.2	8.8	8.2	8.0	10.3	11.2	5.8	-3.4	-8.6	-1.7	-1.4	0.4	-2.0	0.4
8. Collective consumption	11.4	10.2	7.4	12.3	4.6	6.6	12.0	12.8	12.0	9.2	-14.2	-16.2	-2.4	-3.1	-4.0	-3.0	-2.5
9. Social transfers in kind	8.8	18.4	19.7	15.2	11.1	9.0	6.0	9.0	10.7	4.0	2.9	-5.0	-1.4	-0.7	2.1	-1.6	1.5
10. Compensation of employees	10.0	14.0	12.9	14.7	11.4	8.7	14.3	9.6	9.6	6.5	-2.3	-6.9	-0.9	-1.7	-1.9	-4.3	0.0
11. Intermediate consumption	7.4	13.9	14.0	14.0	5.5	7.4	-3.0	11.0	11.3	2.9	-0.7	-9.5	-5.3	-3.5	-1.9	-0.7	-1.0
12. Social transfers other than in kind	9.5	-7.3	6.1	18.1	7.1	10.2	13.5	11.1	13.4	13.8	10.3	-1.2	2.3	-0.6	-2.4	-2.0	-0.1
13. Social transfers in kind via market producers	8.1	-0.4	19.9	19.0	13.1	12.3	13.7	14.1	12.5	10.8	-2.2	6.1	-0.4	3.4	4.1	0.0	0.0
14. Interest	0.9	-0.5	2.6	1.6	-2.7	-3.7	0.7	6.6	5.9	21.6	37.3	50.9	7.0	15.3	25.2	3.7	7.4
15. Subsidies	3.7	8.7	3.6	-15.0	7.7	5.5	7.8	0.0	9.6	6.3	-4.1	-6.7	-14.4	14.1	-2.9	0.3	1.3
16. Other current expenditure 1)	0.2	0.6	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.0	-0.1	-0.1	0.0	0.2	-0.2	-0.1
17. Total current expenditure	7.8	5.7	10.1	13.7	8.2	8.7	9.6	10.2	11.1	9.0	3.4	-1.7	-0.1	0.6	1.4	-2.1	0.7
18. Gross saving 1)	-0.3	-0.6	1.2	-1.7	0.3	0.9	0.2	1.3	-1.9	-5.7	-6.0	0.1	0.7	0.6	0.8	1.6	1.1
19. Capital transfers received	18.8	39.7	4.9	15.5	12.2	0.3	8.1	22.4	20.4	-25.4	-22.7	-8.0	-30.1	-1.8	2.9	33.9	-37.9
20. Total revenue	7.6	5.3	14.7	8.0	9.2	11.2	10.1	14.4	5.4	-8.8	-12.2	-1.5	0.3	2.3	4.0	2.5	2.5
21. Gross fixed capital formation	8.3	13.3	30.1	10.7	-7.2	2.1	10.5	17.0	31.1	7.1	-36.0	-11.3	-27.8	-21.5	-10.9	-1.8	0.4
22. Other capital expenditure 1)	0.0	0.1	-1.7	-0.3	0.1	0.0	0.0	-0.1	0.2	0.9	1.6	17.3	-16.1	-3.8	0.0	-0.5	0.2
23. Total expenditure	7.6	6.6	6.7	12.3	6.6	8.0	9.5	10.6	13.8	10.7	1.4	32.5	-25.9	-8.6	0.8	-3.1	1.2
24. Tax burden	5.5	4.9	15.7	6.5	9.2	11.3	10.5	14.3	4.5	-10.4	-14.5	-3.0	3.8	2.5	4.1	4.4	2.7
25. Net lending (+) or net borrowing (-)	-0.1	-0.4	2.3	-1.3	0.8	1.0	0.2	1.3	-2.7	-7.5	-6.3	-16.9	17.5	4.9	1.0	2.4	0.6

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	2.2	-4.9	-0.9	0.4	-0.4	-1.4	-1.6	-2.9	-0.2	7.4	13.7	30.6	13.1	8.2	7.2	4.8	4.2
2. Interest payments (% of GDP)	5.2	2.0	1.6	1.4	1.3	1.2	1.1	1.1	1.0	1.3	2.0	3.1	3.3	3.7	4.7	4.7	4.9
3. Implicit interest rate 2)	6.8	5.0	4.7	4.6	4.3	4.0	4.0	4.2	4.5	5.1	4.1	4.8	3.7	3.6	4.0	3.9	4.2
4. Nominal GDP growth rate	13.0	16.5	11.2	11.2	7.6	6.7	8.6	9.0	6.8	-5.0	-10.0	-2.6	2.8	0.8	0.1	3.0	4.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.2	-4.9	-0.9	0.4	-0.4	-1.4	-1.6	-2.9	-0.2	7.4	13.7	30.6	13.1	8.2	7.2	4.8	4.2
6. Contribution of nominal GDP growth	-10.0	-6.7	-3.7	-3.5	-2.2	-1.9	-2.3	-2.2	-1.6	1.3	4.9	1.7	-2.5	-0.8	-0.1	-3.6	-4.6
7. Stock-flow adjustment 3)	0.4	1.6	2.1	0.4	1.8	1.7	1.8	2.5	2.0	10.6	1.7	-5.5	2.3	6.0	-0.8	-3.9	-0.2
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.0	-6.9	-2.5	-1.0	-1.7	-2.6	-2.7	-3.9	-1.2	6.1	11.6	27.5	9.9	4.5	2.5	0.1	-0.6
9. Snow-ball effect	-4.8	-4.6	-2.2	-2.1	-1.0	-0.8	-1.2	-1.2	-0.5	2.6	6.9	4.9	0.7	2.9	4.6	1.1	0.3
10. Stock-flow adjustment 3)	0.4	1.6	2.1	0.4	1.8	1.7	1.8	2.5	2.0	10.6	1.7	-5.5	2.3	6.0	-0.8	-3.9	-0.2
(% of GDP)																	
11. Change in gross debt 5)	-7.5	-10.0	-2.5	-2.7	-0.8	-1.6	-2.2	-2.6	0.3	19.3	20.3	26.8	12.9	13.3	6.3	-2.7	-0.6
12. Level of gross debt (end of year)	80.1	37.0	34.5	31.8	31.0	29.4	27.2	24.6	24.9	44.2	64.4	91.2	104.1	117.4	123.7	121.0	120.4

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 5A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Greece****(Mrd EURO-GRD)**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	6.5	10.8	18.6	20.2	20.8	21.6	22.8	25.8	28.3	28.9	26.1	26.9	26.7	24.2	23.2	23.0	24.0
2. Current taxes on income and wealth	2.7	5.9	13.2	13.4	13.5	14.8	16.6	17.0	18.2	18.7	19.1	17.8	18.2	19.8	17.9	20.2	20.6
3. Social contributions	5.5	10.0	17.0	21.3	23.7	24.7	26.1	25.9	29.0	30.7	29.5	29.7	27.3	26.4	24.4	24.9	25.2
4. Of which actual social contributions	4.3	8.4	14.3	18.1	20.2	20.7	21.9	22.3	24.9	26.0	24.2	24.7	22.1	20.9	19.4	19.8	20.0
5. Other current revenue, including sales	1.9	4.8	6.0	6.2	6.4	6.4	6.7	7.8	9.6	11.2	10.6	10.8	10.8	10.5	11.8	11.1	10.4
6. Total current revenue	16.7	31.6	54.7	61.1	64.3	67.5	72.1	76.5	85.1	89.6	85.3	85.1	83.0	80.9	77.3	79.1	80.2
7. Government consumption expenditure	6.7	14.3	24.3	28.7	29.4	31.9	37.8	41.0	45.7	49.0	54.6	47.7	43.1	40.4	36.4	34.2	33.3
8. Collective consumption	4.5	9.6	16.2	17.5	16.9	18.9	18.2	20.3	22.8	24.3	28.5	23.1	20.7	20.1	18.8	17.5	16.7
9. Social transfers in kind	2.2	4.7	8.1	11.2	12.5	13.0	19.6	20.6	22.8	24.7	26.1	24.7	22.4	20.3	17.7	16.7	16.7
10. Compensation of employees	5.5	9.0	14.3	17.3	18.6	21.3	22.4	23.3	25.5	28.0	31.0	27.7	25.7	23.9	21.8	21.2	20.6
11. Intermediate consumption	1.7	4.5	8.8	10.2	10.4	10.2	10.9	12.4	15.0	15.1	17.1	13.5	9.8	9.6	8.2	8.1	7.4
12. Social transfers other than in kind	6.9	12.1	20.2	24.2	27.3	28.9	27.3	30.6	34.1	39.0	41.9	40.3	40.1	38.5	33.8	35.1	34.0
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.0	0.0	0.0	4.5	5.3	5.9	6.8	7.1	7.2	7.1	5.7	4.5	3.0	3.0
14. Interest	4.7	10.1	10.0	8.6	8.5	9.2	8.7	9.2	10.0	11.7	12.0	12.9	14.9	9.6	7.2	8.1	9.6
15. Subsidies	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.1	0.1	0.1	0.1	1.0	0.5	0.6	1.4	1.3
16. Other current expenditure	0.5	1.0	1.5	1.6	2.4	3.4	3.3	3.2	3.6	4.0	3.6	3.4	2.7	2.4	2.9	2.3	2.7
17. Total current expenditure	19.6	37.0	54.8	62.1	67.5	73.2	77.3	84.3	94.2	104.5	112.8	105.1	101.4	90.4	79.0	79.2	78.6
18. Gross saving	-3.0	-5.5	-0.2	-1.0	-3.1	-5.7	-5.2	-7.8	-9.1	-14.9	-27.5	-19.9	-18.4	-9.4	-1.7	-0.1	1.6
19. Capital transfers received	0.6	1.3	3.9	1.9	2.9	3.1	3.1	5.2	5.7	5.3	3.2	4.7	5.1	5.0	6.2	4.2	3.4
20. Total revenue	17.2	32.8	58.6	63.0	67.3	70.6	75.2	81.7	90.8	94.8	88.6	89.8	88.1	85.9	83.5	83.4	83.6
21. Gross fixed capital formation	1.4	2.5	5.0	5.3	6.0	6.5	5.5	7.1	7.5	8.6	7.3	5.0	3.6	3.5	3.5	4.8	4.7
22. Other capital expenditure	1.5	1.4	3.8	3.1	3.6	4.8	3.0	2.7	3.6	4.6	4.7	3.8	3.1	9.2	24.1	2.3	2.3
23. Total expenditure	22.6	41.0	63.6	70.6	77.0	84.5	85.8	94.1	105.3	117.7	124.8	114.0	108.1	103.1	106.6	86.3	85.5
24. Tax burden	14.3	26.1	47.1	52.7	55.3	57.9	62.2	66.2	72.6	75.0	70.6	70.7	67.7	65.3	61.4	63.8	65.5
25. Net lending (+) or net borrowing (-)	-5.3	-8.1	-5.0	-7.5	-9.7	-14.0	-10.5	-12.4	-14.5	-22.9	-36.2	-24.1	-20.0	-17.2	-23.1	-2.9	-1.9

Table 5B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Greece****(percentage of GDP at current market prices (excessive deficit procedure))**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	12.1	12.2	13.8	13.0	12.1	11.8	11.8	12.4	12.7	12.4	11.3	12.1	12.8	12.5	12.8	12.6	12.8
2. Current taxes on income and wealth	5.1	6.7	9.7	8.6	7.9	8.1	8.6	8.1	8.2	8.0	8.3	8.0	8.7	10.2	9.8	11.1	11.0
3. Social contributions	10.2	11.3	12.6	13.7	13.9	13.4	13.5	12.4	13.0	13.2	12.7	13.4	13.1	13.7	13.4	13.7	13.4
4. Of which actual social contributions	8.0	9.4	10.6	11.7	11.8	11.3	11.3	10.7	11.2	11.1	10.5	11.1	10.6	10.8	10.6	10.9	10.6
5. Other current revenue, including sales	3.6	5.4	4.4	4.0	3.7	3.5	3.5	3.8	4.3	4.8	4.6	4.8	5.2	5.4	6.5	6.1	5.5
6. Total current revenue	31.1	35.6	40.5	39.4	37.7	36.8	37.4	36.7	38.1	38.4	36.9	38.3	39.8	41.9	42.4	43.5	42.7
7. Government consumption expenditure	12.4	16.1	18.0	18.5	17.2	17.4	19.6	19.6	20.5	21.0	23.6	21.5	20.7	20.9	20.0	18.8	17.7
8. Collective consumption	8.4	10.8	12.0	11.3	9.9	10.3	9.4	9.7	10.2	10.4	12.3	10.4	9.9	10.4	10.3	9.6	8.9
9. Social transfers in kind	4.1	5.3	6.0	7.2	7.3	7.1	10.1	9.9	10.2	10.6	11.3	11.1	10.7	10.5	9.7	9.2	8.9
10. Compensation of employees	10.3	10.2	10.6	11.2	10.9	11.6	11.6	11.2	11.4	12.0	13.4	12.5	12.3	12.4	12.0	11.7	10.9
11. Intermediate consumption	3.2	5.1	6.5	6.6	6.1	5.5	5.6	5.9	6.7	6.5	7.4	6.1	4.7	5.0	4.5	4.5	4.0
12. Social transfers other than in kind	13.0	13.6	14.9	15.6	16.0	15.7	14.1	14.7	15.3	16.7	18.1	18.1	19.2	19.9	18.6	19.3	18.1
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.0	0.0	0.0	2.4	2.6	2.6	2.9	3.1	3.3	3.4	3.0	2.5	1.6	1.6
14. Interest	8.7	11.3	7.4	5.6	5.0	5.0	4.5	4.4	4.5	5.0	5.2	5.8	7.1	5.0	4.0	4.5	5.1
15. Subsidies	0.6	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.5	0.3	0.3	0.8	0.7
16. Other current expenditure	0.9	1.2	1.1	1.0	1.4	1.9	1.7	1.6	1.6	1.7	1.6	1.5	1.3	1.3	1.6	1.2	1.4
17. Total current expenditure	36.6	41.7	40.6	40.0	39.5	39.9	40.1	40.4	42.2	44.8	48.8	47.3	48.6	46.7	43.4	43.6	41.8
18. Gross saving	-5.5	-6.1	-0.1	-0.6	-1.8	-3.1	-2.7	-3.7	-4.1	-6.4	-11.9	-9.0	-8.8	-4.9	-0.9	0.0	0.9
19. Capital transfers received	1.1	1.4	2.9	1.2	1.7	1.7	1.6	2.5	2.6	2.3	1.4	2.1	2.4	2.6	3.4	2.3	1.8
20. Total revenue	32.1	37.0	43.4	40.6	39.4	38.4	39.0	39.2	40.7	40.7	38.3	40.4	42.2	44.4	45.8	45.8	44.5
21. Gross fixed capital formation	2.7	2.9	3.7	3.4	3.5	3.6	2.8	3.4	3.4	3.7	3.1	2.3	1.7	1.8	1.9	2.6	2.5
22. Other capital expenditure	2.8	1.6	2.8	2.0	2.1	2.6	1.5	1.3	1.6	2.0	2.0	1.7	1.5	4.8	13.2	1.3	1.2
23. Total expenditure	42.1	46.2	47.1	45.5	45.1	46.0	44.4	45.1	47.2	50.5	54.0	51.3	51.8	53.3	58.5	47.4	45.5
24. Tax burden	26.7	29.4	34.9	34.0	32.4	31.6	32.2	31.7	32.5	32.1	30.5	31.8	32.5	33.8	33.7	35.1	34.9
25. Net lending (+) or net borrowing (-)	-9.9	-9.1	-3.7	-4.9	-5.7	-7.6	-5.5	-6.0	-6.5	-9.8	-15.7	-10.9	-9.6	-8.9	-12.7	-1.6	-1.0

Table 5C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Greece

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	28.7	10.1	8.4	3.3	3.0	4.2	5.2	13.4	9.8	2.2	-9.8	3.0	-0.8	-9.2	-4.1	-1.0	4.5
2. Current taxes on income and wealth	26.8	21.8	18.2	7.1	0.6	9.8	11.9	2.3	7.3	2.7	2.3	-7.2	2.6	8.3	-9.5	12.9	2.1
3. Social contributions	20.0	14.9	10.3	15.8	11.3	4.0	5.8	-0.6	11.6	6.2	-4.2	0.8	-8.2	-3.1	-7.8	2.0	1.2
4. Of which actual social contributions	21.3	16.4	11.5	16.9	11.3	2.4	6.0	2.0	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.4	2.0	1.2
5. Other current revenue, including sales	48.8	9.0	1.0	-15.0	2.1	-0.1	5.3	16.9	22.5	16.4	-4.8	1.2	0.4	-2.7	12.1	-6.0	-6.3
6. Total current revenue	27.4	13.5	10.3	5.8	5.3	4.9	6.9	6.1	11.2	5.3	-4.7	-0.3	-2.5	-2.5	-4.5	2.4	1.3
7. Government consumption expenditure	13.5	46.2	14.5	12.7	2.7	8.4	18.4	8.5	11.4	7.4	11.3	-12.6	-9.7	-6.3	-9.7	-6.0	-2.6
8. Collective consumption	12.8	65.9	17.1	14.6	-3.2	11.5	-3.5	11.7	12.3	6.4	17.3	-19.1	-10.3	-2.9	-6.5	-6.7	-4.8
9. Social transfers in kind	15.0	17.9	9.7	9.9	11.9	4.1	50.1	5.6	10.6	8.3	5.4	-5.5	-9.1	-9.4	-13.0	-5.3	-0.4
10. Compensation of employees	13.4	19.1	7.8	14.0	7.7	14.5	4.9	4.2	9.1	10.0	10.8	-10.7	-7.3	-6.8	-9.0	-2.6	-3.0
11. Intermediate consumption	23.3	41.8	29.5	12.9	1.5	-2.2	7.2	13.9	21.2	0.2	13.8	-21.4	-27.2	-1.7	-15.4	-0.1	-8.7
12. Social transfers other than in kind	22.1	13.8	13.0	7.5	13.0	5.6	-5.5	12.2	11.3	14.5	7.3	-3.8	-0.4	-4.1	-12.2	4.0	-3.2
13. Social transfers in kind via market producers	-	-	-	-	-	-	-	17.2	10.6	14.7	5.6	1.5	-1.4	-20.0	-20.6	-34.9	0.0
14. Interest	18.9	1.4	7.4	-9.1	-1.9	8.3	-5.5	6.0	8.9	16.6	2.6	7.3	15.8	-35.2	-25.1	12.1	18.3
15. Subsidies	-37.7	16.5	-9.4	5.1	16.1	0.8	7.1	7.8	-48.0	-51.4	75.7	4.9	700.0	-49.8	11.0	144.9	-9.1
16. Other current expenditure 1)	0.1	0.1	-0.1	-0.1	0.4	0.5	-0.1	-0.2	0.1	0.1	-0.1	0.0	-0.2	0.0	0.3	-0.4	0.2
17. Total current expenditure	17.5	14.1	12.4	7.1	8.6	8.5	5.6	9.1	11.7	10.9	7.9	-6.9	-3.5	-10.9	-12.6	0.3	-0.8
18. Gross saving 1)	2.8	-0.3	-0.7	-0.5	-1.2	-1.3	0.4	-1.1	-0.3	-2.3	-5.5	2.9	0.2	3.9	3.9	0.9	0.9
19. Capital transfers received	39.2	7.3	49.4	-10.5	53.6	4.8	-0.4	67.4	11.0	-8.0	-38.5	45.7	8.3	-2.5	24.5	-31.9	-18.8
20. Total revenue	27.7	13.2	12.3	5.2	6.7	4.9	6.6	8.6	11.2	4.4	-6.6	1.4	-2.0	-2.5	-2.8	-0.1	0.3
21. Gross fixed capital formation	35.6	20.1	25.6	1.5	11.8	9.5	-16.0	29.8	5.8	14.4	-15.7	-30.5	-28.8	-1.5	-0.1	34.6	-1.9
22. Other capital expenditure 1)	-1.5	0.3	0.2	-0.2	0.1	0.5	-1.1	-0.3	0.3	0.4	0.1	-0.3	-0.2	3.3	8.5	-11.9	0.0
23. Total expenditure	14.9	15.1	13.5	6.1	9.1	9.7	1.5	9.7	11.9	11.8	6.0	-8.7	-5.2	-4.6	3.4	-19.0	-0.9
24. Tax burden	26.6	14.9	12.1	8.3	4.9	4.8	7.3	6.4	9.7	3.3	-5.9	0.2	-4.2	-3.5	-6.1	4.0	2.7
25. Net lending (+) or net borrowing (-)	4.2	-0.8	-0.6	-0.3	-0.8	-1.9	2.1	-0.5	-0.5	-3.3	-5.9	4.8	1.3	0.7	-3.8	11.1	0.6

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	9.1	3.7	4.5	4.9	5.7	7.6	5.5	6.0	6.5	9.8	15.7	10.9	9.6	8.9	12.7	1.6	1.0
2. Interest payments (% of GDP)	11.3	7.4	6.5	5.6	5.0	5.0	4.5	4.4	4.5	5.0	5.2	5.8	7.1	5.0	4.0	4.5	5.1
3. Implicit interest rate 2)	13.1	8.4	6.7	5.7	5.3	5.5	4.7	4.3	4.5	4.9	4.5	4.3	4.5	2.7	2.4	2.5	3.0
4. Nominal GDP growth rate	12.1	8.0	7.4	7.0	10.1	7.4	5.2	8.1	7.0	4.5	-0.9	-3.9	-6.1	-7.3	-5.8	-0.1	3.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	9.1	3.7	4.5	4.9	5.7	7.6	5.5	6.0	6.5	9.8	15.7	10.9	9.6	8.9	12.7	1.6	1.0
6. Contribution of nominal GDP growth	-10.5	-7.0	-7.2	-6.8	-9.4	-6.8	-4.9	-8.2	-7.0	-4.6	1.0	5.2	9.7	13.4	9.8	0.1	-5.7
7. Stock-flow adjustment 3)	2.0	12.9	3.0	-0.1	-0.5	0.7	9.7	0.0	0.0	0.4	0.1	2.6	2.7	-35.4	-4.6	0.4	-0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.2	-3.7	-2.0	-0.7	0.7	2.6	1.0	1.6	2.0	4.8	10.5	5.1	2.4	3.9	8.7	-2.8	-4.1
9. Snow-ball effect	0.8	0.4	-0.7	-1.2	-4.5	-1.8	-0.4	-3.8	-2.5	0.4	6.2	11.0	16.8	18.4	13.7	4.6	-0.6
10. Stock-flow adjustment 3)	2.0	12.9	3.0	-0.1	-0.5	0.7	9.7	0.0	0.0	0.4	0.1	2.6	2.7	-35.4	-4.6	0.4	-0.1
(% of GDP)																	
11. Change in gross debt 5)	0.7	9.5	0.3	-2.1	-4.3	1.4	10.2	-2.2	-0.5	5.6	16.8	18.6	22.0	-13.1	17.9	2.1	-4.8
12. Level of gross debt (end of year)	97.9	104.4	104.7	102.6	98.3	99.8	110.0	107.8	107.3	112.9	129.7	148.3	170.3	157.2	175.1	177.2	172.4

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 6A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

Spain	(Mrd EURO-ESP)																
	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	44.5	71.9	75.5	81.6	89.8	100.3	112.7	123.1	122.0	106.6	92.4	109.6	104.5	108.0	112.9	115.2	118.6
2. Current taxes on income and wealth	44.6	64.5	68.7	77.2	78.3	87.5	100.2	116.2	136.9	115.8	100.8	99.8	101.2	105.5	105.1	111.8	103.8
3. Social contributions	56.8	81.1	88.4	94.5	101.8	109.1	117.4	127.1	136.8	143.1	140.1	140.3	139.5	133.8	130.4	132.7	135.0
4. Of which actual social contributions	52.7	75.8	82.8	88.5	95.5	102.2	110.1	119.2	128.1	133.8	130.3	129.7	128.9	123.2	120.1	122.0	123.9
5. Other current revenue, including sales	17.4	19.4	22.2	22.2	22.2	22.4	23.6	27.6	31.8	32.7	33.8	33.2	33.7	33.8	34.5	34.7	34.4
6. Total current revenue	163.3	237.0	254.7	275.6	292.1	319.3	354.0	393.9	427.4	398.2	367.1	382.9	378.9	381.1	382.9	394.4	391.8
7. Government consumption expenditure	80.5	108.0	115.8	125.1	135.6	149.4	163.4	177.1	193.1	212.0	223.6	224.5	222.2	207.7	205.5	204.7	204.7
8. Collective consumption	34.8	45.8	49.9	52.9	57.5	62.7	67.4	73.6	80.3	88.1	90.9	93.4	93.2	86.4	86.9	87.4	86.5
9. Social transfers in kind	45.7	62.1	65.9	72.2	78.1	86.7	95.9	103.5	112.8	123.9	132.7	131.2	129.0	121.2	118.6	117.3	118.2
10. Compensation of employees	50.2	64.7	68.7	72.9	78.7	84.6	90.9	98.3	107.8	118.5	125.7	125.7	123.6	115.2	116.1	115.0	112.4
11. Intermediate consumption	20.1	27.1	29.3	32.4	35.7	40.5	45.3	48.9	55.3	60.2	61.8	62.1	62.4	58.7	56.5	55.2	56.6
12. Social transfers other than in kind	60.7	75.5	79.9	86.3	91.7	98.7	105.5	112.8	122.7	136.3	153.7	161.6	163.2	167.7	170.0	172.3	175.8
13. Social transfers in kind via market producers	9.5	14.8	16.0	17.9	18.7	21.2	23.4	26.2	26.1	28.8	31.6	31.5	30.5	28.3	27.9	28.1	28.2
14. Interest	22.9	20.3	20.6	19.6	18.4	17.1	16.3	16.2	16.9	17.4	18.6	20.4	26.4	31.5	35.1	36.3	37.9
15. Subsidies	4.4	7.1	6.9	7.7	8.2	8.3	9.2	9.8	11.3	11.9	11.8	11.8	11.7	10.4	10.4	10.9	10.7
16. Other current expenditure	4.2	8.1	8.7	10.0	11.5	12.6	14.1	16.0	15.6	18.2	19.5	17.9	17.5	15.6	17.0	14.9	15.3
17. Total current expenditure	172.0	217.6	230.2	246.7	262.7	282.9	304.7	328.1	355.8	391.4	422.8	431.0	435.2	427.5	433.0	432.7	436.9
18. Gross saving	-8.7	19.3	24.5	28.9	29.4	36.4	49.2	65.9	71.7	6.8	-55.7	-48.0	-56.3	-46.4	-50.1	-38.3	-45.1
19. Capital transfers received	3.2	3.9	4.5	5.7	6.1	7.3	7.2	7.2	5.7	3.0	0.1	0.7	-0.4	1.5	3.3	1.5	1.5
20. Total revenue	166.5	240.8	259.3	281.3	298.2	326.5	361.1	401.2	433.1	401.3	367.3	383.7	378.5	382.6	386.3	395.8	393.2
21. Gross fixed capital formation	16.7	20.2	22.5	25.8	28.1	28.4	32.4	36.8	42.6	43.6	46.8	41.7	30.9	17.7	15.2	13.8	13.8
22. Other capital expenditure	10.0	9.0	10.2	11.0	9.8	15.7	12.4	13.1	14.0	15.3	14.1	11.5	12.4	46.8	10.6	7.7	8.0
23. Total expenditure	198.7	246.8	262.9	283.6	300.6	327.0	349.5	378.0	412.4	450.4	483.7	484.2	478.5	492.0	458.8	454.3	458.6
24. Tax burden	143.8	214.9	229.2	249.0	265.5	292.6	326.6	362.2	391.1	358.3	321.4	337.1	333.2	335.4	339.1	347.5	344.7
25. Net lending (+) or net borrowing (-)	-32.2	-6.0	-3.6	-2.3	-2.4	-0.5	11.7	23.2	20.7	-49.1	-116.4	-100.5	-100.1	-109.5	-72.6	-58.4	-65.4

Table 6B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

Spain	(percentage of GDP at current market prices (excessive deficit procedure))																
	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	10.0	11.4	11.1	11.2	11.5	11.9	12.4	12.5	11.6	9.8	8.8	10.5	10.0	10.5	11.0	11.1	11.1
2. Current taxes on income and wealth	10.0	10.2	10.1	10.6	10.0	10.4	11.0	11.8	13.0	10.6	9.6	9.5	9.7	10.3	10.3	10.8	9.7
3. Social contributions	12.7	12.9	13.0	13.0	13.0	13.0	12.9	12.9	13.0	13.2	13.4	13.4	13.3	13.0	12.8	12.8	12.7
4. Of which actual social contributions	11.8	12.0	12.2	12.1	12.2	12.1	12.1	12.1	12.2	12.3	12.4	12.4	12.3	12.0	11.7	11.8	11.6
5. Other current revenue, including sales	3.9	3.1	3.3	3.0	2.8	2.7	2.6	2.8	3.0	3.0	3.2	3.2	3.2	3.3	3.4	3.3	3.2
6. Total current revenue	36.5	37.6	37.4	37.8	37.3	37.9	38.9	40.0	40.6	36.6	35.1	36.6	36.2	37.0	37.4	38.0	36.7
7. Government consumption expenditure	18.0	17.1	17.0	17.1	17.3	17.8	18.0	18.0	18.3	19.5	21.4	21.5	21.2	20.2	20.1	19.7	19.2
8. Collective consumption	7.8	7.3	7.3	7.2	7.3	7.5	7.4	7.5	7.6	8.1	8.7	8.9	8.9	8.4	8.5	8.4	8.1
9. Social transfers in kind	10.2	9.9	9.7	9.9	10.0	10.3	10.5	10.5	10.7	11.4	12.7	12.5	12.3	11.8	11.6	11.3	11.1
10. Compensation of employees	11.2	10.3	10.1	10.0	10.0	10.1	10.0	10.0	10.2	10.9	12.0	12.0	11.8	11.2	11.3	11.1	10.5
11. Intermediate consumption	4.5	4.3	4.3	4.4	4.6	4.8	5.0	5.0	5.3	5.5	5.9	5.9	6.0	5.7	5.5	5.3	5.3
12. Social transfers other than in kind	13.6	12.0	11.7	11.8	11.7	11.7	11.6	11.4	11.6	12.5	14.7	15.5	15.6	16.3	16.6	16.6	16.5
13. Social transfers in kind via market producers	2.1	2.3	2.4	2.5	2.4	2.5	2.6	2.7	2.5	2.7	3.0	3.0	2.9	2.8	2.7	2.7	2.6
14. Interest	5.1	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	1.9	2.5	3.1	3.4	3.5	3.6
15. Subsidies	1.0	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0
16. Other current expenditure	0.9	1.3	1.3	1.4	1.5	1.5	1.6	1.6	1.5	1.7	1.9	1.7	1.7	1.5	1.7	1.4	1.4
17. Total current expenditure	38.5	34.6	33.8	33.8	33.6	33.6	33.5	33.3	33.8	36.0	40.4	41.2	41.6	41.5	42.3	41.7	40.9
18. Gross saving	-2.0	3.1	3.6	4.0	3.8	4.3	5.4	6.7	6.8	0.6	-5.3	-4.6	-5.4	-4.5	-4.9	-3.7	-4.2
19. Capital transfers received	0.7	0.6	0.7	0.8	0.8	0.9	0.8	0.7	0.5	0.3	0.0	0.1	0.0	0.1	0.3	0.1	0.1
20. Total revenue	37.3	38.2	38.1	38.6	38.1	38.8	39.7	40.7	41.1	36.9	35.1	36.7	36.2	37.2	37.8	38.1	36.9
21. Gross fixed capital formation	3.7	3.2	3.3	3.5	3.6	3.4	3.6	3.7	4.0	4.0	4.5	4.0	3.0	1.7	1.5	1.3	1.3
22. Other capital expenditure	2.2	1.4	1.5	1.5	1.3	1.9	1.4	1.3	1.3	1.4	1.3	1.1	1.2	4.5	1.0	0.7	0.7
23. Total expenditure	44.5	39.2	38.6	38.9	38.4	38.9	38.4	38.3	39.2	41.4	46.2	46.3	45.7	47.8	44.9	43.8	43.0
24. Tax burden	32.2	34.1	33.7	34.1	33.9	34.8	35.9	36.8	37.1	32.9	30.7	32.2	31.8	32.6	33.1	33.5	32.3
25. Net lending (+) or net borrowing (-)	-7.2	-0.9	-0.5	-0.3	-0.3	-0.1	1.3	2.4	2.0	-4.5	-11.1	-9.6	-9.6	-10.6	-7.1	-5.6	-6.1

Table 6C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Spain

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	7.2	7.7	5.0	8.2	10.0	11.8	12.3	9.2	-0.9	-12.7	-13.3	18.6	-4.6	3.3	4.6	2.0	2.9
2. Current taxes on income and wealth	9.3	11.1	6.4	12.4	1.4	11.8	14.5	15.9	17.9	-15.4	-12.9	-1.0	1.4	4.3	-0.4	6.4	-7.2
3. Social contributions	7.6	9.7	8.9	7.0	7.7	7.1	7.7	8.2	7.6	4.6	-2.1	0.1	-0.6	-4.0	-2.5	1.7	1.8
4. Of which actual social contributions	7.7	9.8	9.2	6.9	7.8	7.0	7.7	8.3	7.4	4.5	-2.7	-0.4	-0.7	-4.4	-2.6	1.6	1.6
5. Other current revenue, including sales	4.3	-2.5	14.4	0.0	0.0	0.7	5.4	16.8	15.2	3.1	3.2	-1.6	1.4	0.2	2.1	0.5	-0.9
6. Total current revenue	7.6	8.3	7.5	8.2	6.0	9.3	10.9	11.3	8.5	-6.8	-7.8	4.3	-1.1	0.6	0.5	3.0	-0.7
7. Government consumption expenditure	5.5	8.8	7.3	8.0	8.4	10.2	9.3	8.4	9.0	9.8	5.5	0.4	-1.0	-6.5	-1.0	-0.4	0.0
8. Collective consumption	4.0	9.8	8.9	5.9	8.7	9.1	7.6	9.1	9.1	9.8	3.1	2.7	-0.1	-7.3	0.6	0.5	-1.0
9. Social transfers in kind	6.6	8.1	6.1	9.6	8.2	11.0	10.6	7.9	9.0	9.8	7.2	-1.2	-1.7	-6.0	-2.2	-1.1	0.7
10. Compensation of employees	5.8	6.6	6.2	6.1	8.0	7.5	7.5	8.0	9.7	9.9	6.1	0.0	-1.6	-6.8	0.8	-0.9	-2.3
11. Intermediate consumption	1.8	12.1	7.8	10.6	10.2	13.4	12.1	7.9	13.1	8.8	2.7	0.4	0.5	-5.9	-3.8	-2.2	2.5
12. Social transfers other than in kind	5.0	7.3	5.9	8.0	6.2	7.6	7.0	6.9	8.8	11.1	12.7	5.2	0.9	2.8	1.4	1.4	2.0
13. Social transfers in kind via market producers	6.7	9.6	8.4	11.6	4.3	13.5	10.3	12.0	-0.4	10.7	9.6	-0.4	-3.3	-7.0	-1.3	0.5	0.5
14. Interest	8.2	0.0	1.7	-5.0	-6.3	-7.1	-4.7	-0.7	4.8	2.9	6.5	9.6	29.5	19.6	11.4	3.4	4.5
15. Subsidies	3.1	4.3	-2.6	10.6	6.5	1.4	10.5	6.9	15.7	5.1	-0.5	0.0	-1.3	-10.7	0.1	4.3	-2.1
16. Other current expenditure 1)	0.1	0.0	0.0	0.1	0.1	0.0	0.1	0.1	-0.1	0.2	0.2	-0.2	0.0	-0.2	0.1	-0.2	0.0
17. Total current expenditure	5.5	7.1	5.8	7.2	6.5	7.7	7.7	7.7	8.4	10.0	8.0	1.9	1.0	-1.8	1.3	-0.1	1.0
18. Gross saving 1)	0.7	0.4	0.5	0.4	-0.2	0.6	1.1	1.3	0.1	-6.2	-5.9	0.7	-0.8	0.9	-0.4	1.2	-0.5
19. Capital transfers received	-10.3	-23.6	17.5	25.7	6.8	19.7	-1.5	1.1	-22.0	-46.1	-95.5	447.1	-157.5	-443.0	125.9	-56.2	2.8
20. Total revenue	7.3	7.6	7.7	8.5	6.0	9.5	10.6	11.1	8.0	-7.4	-8.5	4.5	-1.4	1.1	1.0	2.5	-0.7
21. Gross fixed capital formation	-11.4	3.2	11.5	15.0	8.6	1.3	13.8	13.7	15.8	2.5	7.1	-10.8	-25.8	-42.6	-14.5	-9.0	0.0
22. Other capital expenditure 1)	-0.5	-0.1	0.1	0.0	-0.3	0.6	-0.5	0.0	0.0	0.1	-0.1	-0.2	0.1	3.4	-3.5	-0.3	0.0
23. Total expenditure	3.0	6.7	6.5	7.9	6.0	8.8	6.9	8.1	9.1	9.2	7.4	0.1	-1.2	2.8	-6.8	-1.0	1.0
24. Tax burden	7.3	9.6	6.7	8.6	6.6	10.2	11.6	10.9	8.0	-8.4	-10.3	4.9	-1.2	0.6	1.1	2.5	-0.8
25. Net lending (+) or net borrowing (-)	1.7	0.4	0.4	0.2	0.0	0.3	1.3	1.1	-0.4	-6.5	-6.6	1.5	0.0	-1.1	3.5	1.5	-0.5

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	7.2	0.9	0.5	0.3	0.3	0.1	-1.3	-2.4	-2.0	4.5	11.1	9.6	9.6	10.6	7.1	5.6	6.1
2. Interest payments (% of GDP)	5.1	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	1.9	2.5	3.1	3.4	3.5	3.6
3. Implicit interest rate 2)	9.2	5.6	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.6	4.2	3.6	4.1	4.3	4.0	3.8	3.6
4. Nominal GDP growth rate	7.8	8.7	8.0	7.2	7.4	7.4	8.1	8.4	6.9	3.3	-3.8	-0.1	0.1	-1.6	-0.6	1.4	2.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	7.2	0.9	0.5	0.3	0.3	0.1	-1.3	-2.4	-2.0	4.5	11.1	9.6	9.6	10.6	7.1	5.6	6.1
6. Contribution of nominal GDP growth	-4.3	-5.0	-4.4	-3.7	-3.6	-3.4	-3.5	-3.3	-2.5	-1.2	1.6	0.1	0.0	1.2	0.5	-1.3	-2.7
7. Stock-flow adjustment 3)	0.6	1.0	0.1	0.4	-0.5	0.8	1.7	2.2	1.1	0.5	1.1	-2.0	-0.7	3.7	0.3	2.0	0.2
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.1	-2.3	-2.5	-2.4	-2.0	-2.0	-3.1	-4.0	-3.6	2.9	9.3	7.7	7.0	7.6	3.7	2.1	2.6
9. Snow-ball effect	0.8	-1.8	-1.4	-1.0	-1.3	-1.3	-1.7	-1.7	-0.9	0.4	3.3	2.0	2.5	4.2	4.0	2.2	0.8
10. Stock-flow adjustment 3)	0.6	1.0	0.1	0.4	-0.5	0.8	1.7	2.2	1.1	0.5	1.1	-2.0	-0.7	3.7	0.3	2.0	0.2
(% of GDP)																	
11. Change in gross debt 5)	3.5	-3.0	-3.8	-3.0	-3.8	-2.5	-3.1	-3.5	-3.4	3.9	13.8	7.7	8.8	15.5	8.0	6.3	3.6
12. Level of gross debt (end of year)	63.3	59.4	55.6	52.6	48.8	46.3	43.2	39.7	36.3	40.2	54.0	61.7	70.5	86.0	93.9	100.2	103.8

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

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

3) Line 7 = line 10.

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

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

Table 7A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****France****(Mrd EURO-FRF)**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	66	115	149	182	219	254	265	275	285	289	287	291	308	316	325	338	350
2. Current taxes on income and wealth	33	59	81	96	173	184	195	212	217	224	185	203	223	242	255	254	257
3. Social contributions	85	151	207	243	258	299	312	328	340	350	354	362	376	387	399	409	412
4. Of which actual social contributions	78	139	191	222	232	269	281	296	307	315	318	324	337	346	357	366	369
5. Other current revenue, including sales	19	38	49	62	67	76	80	86	92	98	97	99	102	101	103	108	115
6. Total current revenue	203	363	486	583	717	813	852	901	935	961	924	955	1010	1047	1082	1109	1133
7. Government consumption expenditure	95	172	224	283	330	393	408	422	436	450	462	474	484	495	509	519	526
8. Collective consumption	39	71	90	109	126	141	145	150	153	157	164	167	171	176	181	185	187
9. Social transfers in kind	56	101	135	174	204	252	263	272	282	293	298	307	313	319	328	335	339
10. Compensation of employees	57	100	126	162	191	220	227	233	241	247	254	260	264	269	273	278	281
11. Intermediate consumption	25	44	58	68	75	87	91	93	95	98	106	113	110	115	118	119	121
12. Social transfers other than in kind	68	129	170	215	248	293	306	320	333	345	367	380	391	405	418	427	435
13. Social transfers in kind via market producers	15	31	44	57	71	92	96	101	106	110	111	115	118	121	124	127	129
14. Interest	5	19	27	41	41	45	46	46	51	56	46	47	53	52	47	50	53
15. Subsidies	9	18	18	19	21	24	24	25	27	27	30	31	29	30	31	32	32
16. Other current expenditure	7	14	20	32	39	53	57	59	62	66	72	74	75	78	82	83	82
17. Total current expenditure	186	356	464	594	687	815	847	877	914	948	987	1019	1039	1070	1092	1115	1134
18. Gross saving	17	7	23	-11	30	-2	5	24	21	12	-63	-64	-30	-23	-10	-6	-1
19. Capital transfers received	0	0	0	2	5	9	17	8	6	5	4	4	5	6	5	5	7
20. Total revenue	203	363	487	585	722	822	869	910	941	965	928	959	1015	1053	1087	1114	1140
21. Gross fixed capital formation	14	23	35	38	44	51	56	58	61	63	64	60	63	64	65	64	63
22. Other capital expenditure	4	7	13	19	12	15	16	17	17	19	18	15	16	18	18	17	17
23. Total expenditure	204	386	512	651	744	881	920	952	992	1030	1069	1095	1118	1151	1175	1196	1215
24. Tax burden	179	316	430	511	636	717	753	793	819	836	794	823	874	912	943	964	982
25. Net lending (+) or net borrowing (-)	-1	-23	-26	-65	-22	-59	-50	-42	-52	-64	-141	-136	-103	-99	-88	-82	-74

Table 7B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****France****(percentage of GDP at current market prices (excessive deficit procedure))**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	14.8	15.4	14.4	15.2	15.2	15.3	15.4	15.3	15.1	14.9	15.2	15.0	15.4	15.6	15.8	16.1	16.2
2. Current taxes on income and wealth	7.4	7.9	7.9	8.1	12.0	11.1	11.3	11.8	11.5	11.6	9.8	10.5	11.2	11.9	12.4	12.1	11.9
3. Social contributions	19.1	20.3	20.1	20.3	17.9	18.1	18.2	18.2	18.0	18.1	18.8	18.7	18.8	19.0	19.4	19.4	19.0
4. Of which actual social contributions	17.4	18.6	18.5	18.6	16.1	16.2	16.4	16.5	16.3	16.3	16.8	16.7	16.8	17.0	17.3	17.4	17.0
5. Other current revenue, including sales	4.4	5.1	4.7	5.2	4.7	4.6	4.7	4.8	4.9	5.1	5.2	5.1	5.1	5.0	5.0	5.1	5.3
6. Total current revenue	45.7	48.8	47.1	48.7	49.8	49.1	49.6	50.1	49.5	49.7	49.0	49.3	50.4	51.5	52.5	52.6	52.4
7. Government consumption expenditure	21.4	23.1	21.7	23.6	22.9	23.8	23.8	23.5	23.1	23.3	24.5	24.5	24.2	24.4	24.7	24.6	24.3
8. Collective consumption	8.7	9.5	8.7	9.1	8.7	8.5	8.5	8.3	8.1	8.1	8.7	8.6	8.6	8.6	8.8	8.8	8.6
9. Social transfers in kind	12.7	13.5	13.0	14.5	14.2	15.2	15.3	15.1	15.0	15.1	15.8	15.8	15.6	15.7	15.9	15.9	15.7
10. Compensation of employees	12.7	13.5	12.2	13.5	13.3	13.3	13.2	13.0	12.8	12.8	13.5	13.4	13.2	13.2	13.3	13.2	13.0
11. Intermediate consumption	5.6	6.0	5.6	5.7	5.2	5.3	5.3	5.2	5.0	5.1	5.6	5.8	5.5	5.7	5.7	5.6	5.6
12. Social transfers other than in kind	15.3	17.4	16.4	18.0	17.2	17.7	17.8	17.8	17.7	17.8	19.5	19.6	19.6	19.9	20.3	20.3	20.1
13. Social transfers in kind via market producers	3.4	4.2	4.3	4.8	5.0	5.6	5.6	5.6	5.6	5.7	5.9	5.9	5.9	5.9	6.0	6.0	6.0
14. Interest	1.2	2.5	2.7	3.4	2.9	2.7	2.7	2.6	2.7	2.9	2.4	2.4	2.6	2.6	2.3	2.4	2.4
15. Subsidies	2.0	2.4	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.4	1.6	1.6	1.4	1.5	1.5	1.5	1.5
16. Other current expenditure	1.6	1.9	2.0	2.7	2.7	3.2	3.3	3.3	3.3	3.4	3.8	3.8	3.7	3.8	4.0	3.9	3.8
17. Total current expenditure	41.8	47.9	44.9	49.6	47.7	49.2	49.3	48.8	48.4	49.1	52.3	52.6	51.9	52.6	53.0	52.9	52.4
18. Gross saving	3.9	0.9	2.2	-0.9	2.1	-0.1	0.3	1.3	1.1	0.6	-3.3	-3.3	-1.5	-1.1	-0.5	-0.3	0.0
19. Capital transfers received	0.0	0.0	0.0	0.2	0.3	0.5	1.0	0.5	0.3	0.2	0.2	0.2	0.3	0.3	0.2	0.3	0.3
20. Total revenue	45.7	48.8	47.1	48.9	50.2	49.6	50.6	50.6	49.9	49.9	49.2	49.5	50.7	51.8	52.8	52.9	52.7
21. Gross fixed capital formation	3.2	3.2	3.4	3.2	3.1	3.1	3.3	3.2	3.3	3.2	3.4	3.1	3.1	3.2	3.2	3.0	2.9
22. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.9	0.9	0.9	0.9	1.0	1.0	0.8	0.8	0.9	0.9	0.8	0.8
23. Total expenditure	46.0	51.9	49.6	54.4	51.7	53.2	53.5	52.9	52.6	53.3	56.7	56.5	55.9	56.7	57.0	56.8	56.1
24. Tax burden	40.2	42.5	41.6	42.7	44.2	43.3	43.8	44.1	43.4	43.2	42.1	42.5	43.7	44.9	45.8	45.7	45.4
25. Net lending (+) or net borrowing (-)	-0.3	-3.1	-2.5	-5.5	-1.5	-3.6	-2.9	-2.3	-2.7	-3.3	-7.5	-7.0	-5.2	-4.9	-4.3	-3.9	-3.4

Table 7C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

France

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.0	7.5	5.5	4.8	1.3	6.5	4.5	3.8	3.7	1.1	-0.5	1.2	5.9	2.7	2.8	4.0	3.5
2. Current taxes on income and wealth	15.2	5.3	8.1	3.3	5.8	5.8	5.6	8.7	2.4	3.2	-17.1	9.6	9.9	8.5	5.4	-0.5	1.2
3. Social contributions	12.5	7.0	6.0	3.0	4.0	3.1	4.4	5.1	3.8	2.8	1.2	2.1	4.0	2.9	3.0	2.4	0.8
4. Of which actual social contributions	12.2	6.9	6.0	2.9	4.0	3.1	4.5	5.4	3.6	2.7	0.8	2.0	3.9	2.8	3.1	2.5	0.8
5. Other current revenue, including sales	19.3	11.9	5.6	7.3	8.0	5.8	5.5	7.8	6.5	7.0	-1.2	2.0	3.1	-1.0	1.8	4.8	6.1
6. Total current revenue	13.8	7.4	6.1	4.1	4.0	5.0	4.8	5.8	3.7	2.8	-3.8	3.3	5.7	3.7	3.4	2.4	2.2
7. Government consumption expenditure	16.9	7.4	5.8	3.2	4.2	4.1	3.8	3.3	3.3	3.3	2.7	2.6	2.2	2.2	2.8	2.0	1.3
8. Collective consumption	17.3	7.6	4.0	0.1	3.2	4.4	2.9	3.0	2.4	2.7	4.4	1.7	2.6	2.5	3.0	2.0	1.3
9. Social transfers in kind	16.6	7.3	7.0	5.1	4.8	3.9	4.2	3.5	3.8	3.6	1.7	3.1	1.9	2.1	2.7	2.0	1.3
10. Compensation of employees	15.7	6.9	5.6	4.7	3.8	2.4	3.4	2.7	3.3	2.5	2.9	2.3	1.5	1.9	1.7	1.8	1.2
11. Intermediate consumption	16.1	8.0	5.5	2.4	5.8	5.4	4.1	2.4	2.3	3.0	8.2	6.8	-2.2	4.1	2.6	0.9	1.8
12. Social transfers other than in kind	19.2	8.5	6.3	3.1	2.3	4.5	4.5	4.5	4.1	3.5	6.6	3.3	3.1	3.6	3.1	2.1	2.0
13. Social transfers in kind via market producers	22.9	12.9	5.9	4.7	6.4	5.4	4.0	5.1	4.6	4.1	1.3	3.2	2.4	2.5	2.9	2.7	1.6
14. Interest	57.5	16.1	14.4	7.1	1.2	1.6	1.0	0.4	10.5	11.0	-18.9	2.2	12.9	-0.9	-10.6	6.9	5.5
15. Subsidies	22.0	0.7	1.9	0.9	2.2	-3.9	-1.3	5.2	5.8	0.8	12.2	3.5	-8.0	4.5	1.5	3.5	2.3
16. Other current expenditure 1)	0.1	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.4	0.0	-0.1	0.1	0.2	-0.1	-0.1
17. Total current expenditure	19.4	8.2	6.4	3.8	3.7	3.7	3.9	3.6	4.1	3.8	4.1	3.3	2.0	2.9	2.1	2.1	1.7
18. Gross saving 1)	-2.0	-0.3	-0.1	0.1	0.1	0.6	0.4	1.0	-0.2	-0.5	-4.0	0.0	1.8	0.4	0.6	0.2	0.3
19. Capital transfers received	631.3	-112.9	-93.4	-9.9	11.8	2.8	98.9	-50.8	-28.1	-22.5	-14.3	0.2	28.8	10.2	-12.9	7.8	28.4
20. Total revenue	13.9	8.0	5.6	4.0	4.0	5.0	5.8	4.7	3.4	2.6	-3.8	3.3	5.8	3.7	3.3	2.5	2.3
21. Gross fixed capital formation	14.5	12.3	5.2	-3.5	11.3	6.6	10.1	2.4	6.8	2.0	2.3	-5.9	3.7	2.4	1.5	-1.5	-1.0
22. Other capital expenditure 1)	0.1	0.1	0.3	0.3	-0.3	0.0	0.0	0.0	0.0	0.0	0.0	-0.2	0.0	0.1	0.0	0.0	0.0
23. Total expenditure	19.1	8.5	6.9	3.9	3.5	3.9	4.4	3.5	4.3	3.8	3.8	2.4	2.1	3.0	2.0	1.8	1.5
24. Tax burden	13.3	7.3	5.5	3.7	3.6	4.8	5.0	5.3	3.2	2.1	-5.0	3.7	6.2	4.3	3.4	2.2	2.0
25. Net lending (+) or net borrowing (-)	-2.1	-0.3	-0.6	0.0	0.3	0.5	0.7	0.6	-0.4	-0.6	-4.1	0.5	1.9	0.3	0.6	0.3	0.5

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.5	1.5	1.6	3.3	4.1	3.6	2.9	2.3	2.7	3.3	7.5	7.0	5.2	4.9	4.3	3.9	3.4
2. Interest payments (% of GDP)	3.4	2.9	3.0	2.9	2.8	2.7	2.7	2.6	2.7	2.9	2.4	2.4	2.6	2.6	2.3	2.4	2.4
3. Implicit interest rate 2)	7.2	5.1	5.4	5.3	4.9	4.5	4.2	4.0	4.4	4.6	3.5	3.1	3.3	3.0	2.5	2.6	2.6
4. Nominal GDP growth rate	3.3	5.3	3.9	3.2	2.9	4.3	3.8	4.7	4.9	2.5	-2.5	2.7	3.3	1.5	1.4	2.3	2.7
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.5	1.5	1.6	3.3	4.1	3.6	2.9	2.3	2.7	3.3	7.5	7.0	5.2	4.9	4.3	3.9	3.4
6. Contribution of nominal GDP growth	-1.6	-3.0	-2.1	-1.8	-1.7	-2.6	-2.4	-3.0	-3.0	-1.5	1.7	-2.1	-2.7	-1.3	-1.2	-2.1	-2.5
7. Stock-flow adjustment 3)	2.4	0.0	0.1	0.5	1.8	0.9	1.0	-2.1	0.4	2.2	1.8	-1.4	1.0	0.9	-0.2	0.3	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.0	-1.4	-1.4	0.3	1.3	0.8	0.3	-0.2	0.0	0.4	5.0	4.6	2.5	2.3	2.0	1.5	1.0
9. Snow-ball effect	1.9	-0.1	0.9	1.2	1.1	0.1	0.3	-0.4	-0.3	1.4	4.1	0.3	0.0	1.3	1.1	0.3	-0.1
10. Stock-flow adjustment 3)	2.4	0.0	0.1	0.5	1.8	0.9	1.0	-2.1	0.4	2.2	1.8	-1.4	1.0	0.9	-0.2	0.3	0.1
(% of GDP)																	
11. Change in gross debt 5)	6.2	-1.5	-0.4	2.1	4.2	1.9	1.6	-2.7	0.1	4.0	11.0	3.5	3.5	4.4	2.9	2.1	1.0
12. Level of gross debt (end of year)	55.5	57.5	57.1	59.1	63.3	65.2	66.8	64.1	64.2	68.2	79.2	82.7	86.2	90.6	93.5	95.6	96.6

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 8A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

Italy	(Mrd EURO-ITL)																
	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	16.7	37.8	72.8	111.6	175.1	195.5	202.7	220.3	227.1	215.8	206.4	217.9	221.7	234.4	225.8	236.8	238.1
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	185.4	189.8	213.9	233.2	239.6	222.2	226.1	226.4	237.1	238.5	235.5	248.3
3. Social contributions	28.0	58.1	98.4	135.5	147.3	175.5	181.2	188.1	203.7	215.8	212.6	213.8	216.5	216.0	215.0	217.2	221.2
4. Of which actual social contributions	25.4	51.3	88.1	119.4	143.3	171.9	177.8	184.6	199.8	211.9	208.4	209.7	212.2	211.7	210.7	212.8	216.7
5. Other current revenue, including sales	4.7	11.5	20.6	34.3	39.4	45.9	43.7	45.7	47.1	48.2	49.3	51.2	52.9	53.8	56.4	57.9	59.5
6. Total current revenue	68.3	159.7	288.9	418.4	533.6	602.3	617.4	668.1	711.0	719.5	690.5	709.0	717.4	741.3	735.7	747.4	767.1
7. Government consumption expenditure	34.4	80.3	141.1	169.7	219.2	275.1	289.4	298.2	303.3	315.4	324.7	327.0	321.6	313.3	310.7	306.9	312.6
8. Collective consumption	:	:	57.6	73.6	90.6	115.3	119.9	121.5	123.5	129.4	134.7	134.6	133.9	128.5	127.4	125.8	128.2
9. Social transfers in kind	:	:	83.6	96.2	128.6	159.8	169.6	176.6	179.9	186.0	190.0	192.4	187.6	184.8	183.3	181.1	184.4
10. Compensation of employees	21.8	48.9	85.6	103.9	124.3	149.9	156.5	163.2	164.1	169.7	171.1	172.0	168.4	165.2	164.1	162.5	163.6
11. Intermediate consumption	7.6	20.4	34.8	45.1	58.7	73.6	76.9	76.4	79.9	84.3	89.7	90.2	91.3	88.4	86.9	84.3	87.9
12. Social transfers other than in kind	25.0	63.6	105.4	154.4	195.5	234.8	242.3	252.1	264.4	277.2	291.5	298.4	304.2	311.1	319.5	326.5	333.1
13. Social transfers in kind via market producers	3.8	9.1	18.0	18.1	27.5	37.9	40.2	41.3	41.9	42.8	44.7	45.5	44.4	43.5	43.2	43.3	44.0
14. Interest	9.0	36.2	70.7	109.8	74.9	66.2	66.5	69.1	77.5	81.3	70.9	71.2	78.4	86.5	82.0	82.4	84.0
15. Subsidies	5.4	10.8	12.8	13.5	14.2	14.8	13.5	13.8	16.1	16.1	16.7	17.4	15.2	15.7	16.8	17.2	16.1
16. Other current expenditure	1.2	3.1	6.4	9.7	22.5	31.4	32.7	32.9	34.5	35.6	38.1	37.5	36.6	35.4	37.2	36.7	37.3
17. Total current expenditure	73.9	192.1	333.8	454.5	517.6	608.7	628.8	648.9	678.3	706.9	722.6	732.2	738.5	745.7	749.7	753.0	766.2
18. Gross saving	-5.6	-32.4	-44.9	-36.1	16.0	-6.4	-11.4	19.1	32.8	12.5	-32.1	-23.2	-21.1	-4.4	-14.0	-5.6	0.9
19. Capital transfers received	0.5	1.2	1.6	7.9	5.0	12.2	6.3	4.4	4.5	4.0	15.6	6.1	10.7	5.9	9.2	7.6	5.8
20. Total revenue	68.8	160.9	290.5	426.4	538.7	614.4	623.7	672.4	715.6	723.4	706.1	715.1	728.1	747.1	744.9	755.0	772.9
21. Gross fixed capital formation	6.0	14.7	22.3	19.6	27.9	33.7	34.0	35.1	36.1	35.3	38.4	33.4	32.0	29.9	27.2	26.0	24.5
22. Other capital expenditure	3.0	7.4	14.6	23.1	3.0	21.4	24.8	39.6	26.4	23.9	28.5	19.4	16.7	18.9	15.4	17.5	18.7
23. Total expenditure	83.0	214.1	370.7	497.3	548.6	663.8	687.6	723.6	740.8	766.1	789.5	785.0	787.2	794.5	792.2	796.5	809.3
24. Tax burden	62.4	144.6	263.4	379.4	497.2	564.8	576.0	623.0	664.6	673.0	653.1	661.0	671.4	689.2	682.9	690.2	706.5
25. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.3	-70.9	-9.9	-49.4	-63.9	-51.2	-25.3	-42.7	-83.4	-69.9	-59.1	-47.4	-47.3	-41.5	-36.4

Table 8B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

Italy	(percentage of GDP at current market prices (excessive deficit procedure))																
	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	8.2	8.8	10.3	11.7	14.6	14.0	14.1	14.8	14.6	13.7	13.6	14.0	14.0	15.0	14.5	15.0	14.7
2. Current taxes on income and wealth	9.3	12.1	13.8	14.4	14.3	13.3	13.2	14.3	15.0	15.2	14.6	14.6	14.3	15.1	15.3	14.9	15.3
3. Social contributions	13.7	13.5	14.0	14.2	12.3	12.6	12.6	12.6	13.1	13.7	14.0	13.8	13.7	13.8	13.8	13.7	13.6
4. Of which actual social contributions	12.4	11.9	12.5	12.5	12.0	12.3	12.4	12.4	12.9	13.5	13.7	13.5	13.4	13.5	13.5	13.4	13.3
5. Other current revenue, including sales	2.3	2.7	2.9	3.6	3.3	3.3	3.0	3.1	3.0	3.1	3.2	3.3	3.3	3.4	3.6	3.7	3.7
6. Total current revenue	33.4	37.0	41.0	43.9	44.5	43.1	43.0	44.7	45.8	45.7	45.4	45.7	45.4	47.3	47.2	47.2	47.2
7. Government consumption expenditure	16.9	18.6	20.0	17.8	18.3	19.7	20.1	20.0	19.5	20.0	21.4	21.1	20.4	20.0	19.9	19.4	19.3
8. Collective consumption	:	:	8.2	7.7	7.6	8.2	8.3	8.1	7.9	8.2	8.9	8.7	8.5	8.2	8.2	7.9	7.9
9. Social transfers in kind	:	:	11.9	10.1	10.7	11.4	11.8	11.8	11.6	11.8	12.5	12.4	11.9	11.8	11.7	11.4	11.4
10. Compensation of employees	10.7	11.3	12.2	10.9	10.4	10.7	10.9	10.9	10.6	10.8	11.3	11.1	10.7	10.5	10.5	10.3	10.1
11. Intermediate consumption	3.7	4.7	4.9	4.7	4.9	5.3	5.4	5.1	5.1	5.4	5.9	5.8	5.8	5.6	5.6	5.3	5.4
12. Social transfers other than in kind	12.3	14.7	15.0	16.2	16.3	16.8	16.9	16.9	17.0	17.6	19.2	19.2	19.3	19.9	20.5	20.6	20.5
13. Social transfers in kind via market producers	1.9	2.1	2.6	1.9	2.3	2.7	2.8	2.8	2.7	2.7	2.9	2.9	2.8	2.8	2.8	2.7	2.7
14. Interest	4.4	8.4	10.0	11.5	6.2	4.7	4.6	4.6	5.0	5.2	4.7	4.6	5.0	5.5	5.3	5.2	5.2
15. Subsidies	2.6	2.5	1.8	1.4	1.2	1.1	0.9	0.9	1.0	1.0	1.1	1.1	1.0	1.0	1.1	1.1	1.0
16. Other current expenditure	0.6	0.7	0.9	1.0	1.9	2.2	2.3	2.2	2.2	2.3	2.5	2.4	2.3	2.3	2.4	2.3	2.3
17. Total current expenditure	36.2	44.5	47.4	47.7	43.2	43.5	43.8	43.5	43.6	44.9	47.5	47.2	46.7	47.6	48.1	47.6	47.2
18. Gross saving	-2.7	-7.5	-6.4	-3.8	1.3	-0.5	-0.8	1.3	2.1	0.8	-2.1	-1.5	-1.3	-0.3	-0.9	-0.4	0.1
19. Capital transfers received	0.2	0.3	0.2	0.8	0.4	0.9	0.4	0.3	0.3	0.3	1.0	0.4	0.7	0.4	0.6	0.5	0.4
20. Total revenue	33.7	37.3	41.2	44.8	45.0	44.0	43.4	45.0	46.0	45.9	46.5	46.1	46.1	47.7	47.7	47.7	47.6
21. Gross fixed capital formation	3.0	3.4	3.2	2.1	2.3	2.4	2.4	2.4	2.3	2.2	2.5	2.2	2.0	1.9	1.7	1.6	1.5
22. Other capital expenditure	1.5	1.7	2.1	2.4	0.3	1.5	1.7	2.7	1.7	1.5	1.9	1.3	1.1	1.2	1.0	1.1	1.1
23. Total expenditure	40.6	49.6	52.6	52.2	45.8	47.5	47.9	48.5	47.7	48.6	52.0	50.6	49.8	50.7	50.8	50.3	49.8
24. Tax burden	30.6	33.5	37.4	39.8	41.5	40.4	40.1	41.7	42.8	42.7	43.0	42.6	42.5	44.0	43.8	43.6	43.5
25. Net lending (+) or net borrowing (-)	-6.9	-12.3	-11.4	-7.4	-0.8	-3.5	-4.4	-3.4	-1.6	-2.7	-5.5	-4.5	-3.7	-3.0	-3.0	-2.6	-2.2

Table 8C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Italy

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	12.4	8.6	14.8	10.7	4.6	4.6	3.7	8.7	3.1	-5.0	-4.4	5.6	1.7	5.7	-3.6	4.9	0.5
2. Current taxes on income and wealth	29.7	13.6	13.2	7.0	2.2	3.7	2.4	12.7	9.0	2.8	-7.3	1.7	0.1	4.8	0.6	-1.2	5.4
3. Social contributions	15.4	12.7	14.7	5.8	6.3	5.0	3.2	3.8	8.3	6.0	-1.5	0.6	1.2	-0.2	-0.5	1.0	1.8
4. Of which actual social contributions	14.2	12.6	14.5	6.6	6.4	5.3	3.4	3.8	8.2	6.1	-1.7	0.6	1.2	-0.2	-0.5	1.0	1.8
5. Other current revenue, including sales	22.3	16.9	17.8	17.4	-2.3	11.2	-4.9	4.7	3.0	2.3	2.4	3.8	3.2	1.8	4.8	2.7	2.8
6. Total current revenue	19.1	12.3	14.4	8.4	3.7	4.9	2.5	8.2	6.4	1.2	-4.0	2.7	1.2	3.3	-0.8	1.6	2.6
7. Government consumption expenditure	29.3	13.1	15.1	0.7	7.0	5.0	5.2	3.0	1.7	4.0	2.9	0.7	-1.7	-2.6	-0.8	-1.2	1.9
8. Collective consumption	:	:	:	1.4	4.9	5.0	4.0	1.4	1.6	4.8	4.0	0.0	-0.5	-4.1	-0.9	-1.2	1.9
9. Social transfers in kind	:	:	:	0.1	8.4	5.1	6.1	4.2	1.8	3.4	2.2	1.2	-2.5	-1.5	-0.8	-1.2	1.9
10. Compensation of employees	31.7	10.6	16.7	2.0	4.5	3.5	4.5	4.3	0.5	3.4	0.8	0.6	-2.1	-1.9	-0.7	-0.9	0.7
11. Intermediate consumption	24.1	17.6	9.3	-0.9	7.1	5.8	4.6	-0.7	4.7	5.4	6.4	0.6	1.2	-3.2	-1.7	-2.9	4.2
12. Social transfers other than in kind	34.6	14.6	10.6	4.6	2.8	4.6	3.2	4.0	4.9	4.8	5.2	2.4	1.9	2.3	2.7	2.2	2.0
13. Social transfers in kind via market producers	20.7	17.2	18.9	-0.7	16.5	9.0	6.1	2.6	1.3	2.2	4.5	1.9	-2.4	-2.2	-0.6	0.3	1.6
14. Interest	37.8	12.8	21.7	10.1	0.7	-3.4	0.5	3.9	12.1	5.0	-12.9	0.4	10.2	10.3	-5.1	0.5	1.9
15. Subsidies	19.5	2.3	-6.1	-6.9	3.1	1.1	-8.7	2.2	16.4	-0.1	3.9	4.0	-12.9	3.9	6.8	2.2	-6.0
16. Other current expenditure 1)	-0.1	0.1	-0.2	-0.2	-0.1	0.0	0.0	-0.1	0.0	0.0	0.2	-0.1	-0.1	-0.1	0.1	-0.1	0.0
17. Total current expenditure	30.7	13.2	13.3	3.8	4.0	3.7	3.3	3.2	4.5	4.2	2.2	1.3	0.9	1.0	0.5	0.4	1.7
18. Gross saving 1)	-3.5	-0.4	0.3	2.1	-0.2	0.5	-0.3	2.1	0.8	-1.3	-2.9	0.6	0.2	1.1	-0.6	0.5	0.4
19. Capital transfers received	73.6	-36.0	-26.9	126.2	-10.3	-45.4	-48.4	-30.1	2.7	-12.0	293.6	-60.8	74.3	-45.2	57.3	-17.6	-23.6
20. Total revenue	19.5	11.6	14.1	9.4	3.6	3.1	1.5	7.8	6.4	1.1	-2.4	1.3	1.8	2.6	-0.3	1.4	2.4
21. Gross fixed capital formation	40.7	15.9	11.6	2.3	3.2	2.0	0.9	3.2	2.9	-2.3	8.7	-13.0	-4.3	-6.4	-9.2	-4.2	-5.9
22. Other capital expenditure 1)	0.0	0.2	0.1	1.0	-1.3	-0.3	0.2	0.9	-1.0	-0.2	0.4	-0.6	-0.2	0.1	-0.2	0.1	0.0
23. Total expenditure	31.0	13.8	13.3	5.9	1.2	3.0	3.6	5.2	2.4	3.4	3.1	-0.6	0.3	0.9	-0.3	0.5	1.6
24. Tax burden	18.8	11.0	13.6	9.0	4.3	2.6	2.0	8.2	6.7	1.3	-3.0	1.2	1.6	2.7	-0.9	1.1	2.4
25. Net lending (+) or net borrowing (-)	-3.9	-0.9	0.0	1.6	1.1	0.1	-0.9	1.0	1.8	-1.1	-2.8	1.0	0.8	0.7	0.0	0.4	0.4

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	7.4	0.8	3.1	3.1	3.6	3.5	4.4	3.4	1.6	2.7	5.5	4.5	3.7	3.0	3.0	2.6	2.2
2. Interest payments (% of GDP)	11.5	6.2	6.2	5.6	5.1	4.7	4.6	4.6	5.0	5.2	4.7	4.6	5.0	5.5	5.3	5.2	5.2
3. Implicit interest rate 2)	10.3	5.8	6.0	5.3	5.0	4.7	4.6	4.6	4.9	5.1	4.2	4.0	4.2	4.5	4.1	4.0	3.9
4. Nominal GDP growth rate	8.0	5.7	4.8	3.7	3.1	4.2	2.8	3.9	4.1	1.3	-3.5	2.1	1.8	-0.8	-0.4	1.5	2.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	7.4	0.8	3.1	3.1	3.6	3.5	4.4	3.4	1.6	2.7	5.5	4.5	3.7	3.0	3.0	2.6	2.2
6. Contribution of nominal GDP growth	-8.9	-6.1	-5.0	-3.8	-3.1	-4.2	-2.8	-4.0	-4.2	-1.4	3.9	-2.4	-2.1	1.0	0.6	-2.0	-3.3
7. Stock-flow adjustment 3)	1.2	0.7	1.6	-2.2	-1.7	0.2	0.4	1.2	-0.5	1.5	1.0	0.8	-0.2	2.2	2.1	1.9	-0.2
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-4.1	-5.4	-3.1	-2.5	-1.5	-1.2	-0.2	-1.2	-3.4	-2.5	0.8	-0.1	-1.2	-2.5	-2.2	-2.6	-2.9
9. Snow-ball effect	2.6	0.2	1.3	1.7	2.0	0.6	1.8	0.6	0.8	3.8	8.5	2.2	2.8	6.5	5.8	3.2	1.8
10. Stock-flow adjustment 3)	1.2	0.7	1.6	-2.2	-1.7	0.2	0.4	1.2	-0.5	1.5	1.0	0.8	-0.2	2.2	2.1	1.9	-0.2
(% of GDP)																	
11. Change in gross debt 5)	-0.3	-4.5	-0.3	-3.0	-1.2	-0.4	2.0	0.6	-3.1	2.8	10.3	2.9	1.4	6.2	5.7	2.6	-1.3
12. Level of gross debt (end of year)	120.9	108.6	108.3	105.4	104.1	103.7	105.7	106.3	103.3	106.1	116.4	119.3	120.7	127.0	132.6	135.2	133.9

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 9A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Cyprus****(Mrd EURO-CYP)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.813	1.187	1.327	1.402	1.796	2.028	2.184	2.443	2.931	3.030	2.556	2.679	2.612	2.633	2.396	2.328	2.404
2. Current taxes on income and wealth	0.624	1.081	1.183	1.222	1.125	1.013	1.244	1.555	2.181	2.220	1.895	1.926	2.098	1.962	1.916	1.784	1.808
3. Social contributions	0.465	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.475	1.480	1.493
4. Of which actual social contributions	0.465	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.475	1.480	1.493
5. Other current revenue, including sales	0.396	0.465	0.530	0.509	0.667	0.687	0.780	0.834	0.778	0.797	0.828	0.948	0.851	0.858	0.863	0.933	0.771
6. Total current revenue	2.299	3.380	3.760	3.869	4.409	4.700	5.319	5.961	7.085	7.380	6.743	7.106	7.127	6.963	6.650	6.525	6.476
7. Government consumption expenditure	0.969	1.578	1.814	1.985	2.307	2.240	2.410	2.657	2.763	3.087	3.393	3.482	3.585	3.410	3.070	2.989	2.946
8. Collective consumption	0.527	0.854	1.020	1.103	1.284	1.221	1.351	1.469	1.548	1.730	1.909	1.959	2.014	1.914	1.737	1.685	1.668
9. Social transfers in kind	0.442	0.724	0.794	0.881	1.024	1.019	1.060	1.188	1.216	1.357	1.484	1.524	1.572	1.497	1.333	1.304	1.278
10. Compensation of employees	0.897	1.326	1.394	1.500	1.810	1.885	1.997	2.155	2.307	2.497	2.723	2.758	2.875	2.819	2.567	2.406	2.357
11. Intermediate consumption	0.191	0.404	0.566	0.666	0.696	0.574	0.645	0.753	0.759	0.855	0.909	0.978	0.945	0.865	0.741	0.800	0.809
12. Social transfers other than in kind	0.560	0.896	0.989	1.134	1.342	1.528	1.722	1.777	1.825	2.080	2.249	2.479	2.617	2.598	2.589	2.680	2.726
13. Social transfers in kind via market producers	0.000	0.000	0.000	0.000	0.009	0.004	0.013	0.019	0.022	0.021	0.027	0.021	0.012	0.009	0.006	0.010	0.010
14. Interest	0.143	0.331	0.357	0.348	0.415	0.417	0.473	0.470	0.483	0.487	0.432	0.391	0.426	0.563	0.560	0.638	0.639
15. Subsidies	0.064	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.095	0.095	0.090	0.090
16. Other current expenditure	0.214	0.181	0.188	0.203	0.299	0.231	0.351	0.346	0.445	0.536	0.490	0.436	0.500	0.487	0.384	0.378	0.373
17. Total current expenditure	2.069	3.273	3.643	3.967	4.710	4.782	5.296	5.597	5.907	6.547	6.862	7.125	7.461	7.434	6.942	7.002	7.004
18. Gross saving	0.230	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.364	1.178	0.833	-0.119	-0.019	-0.334	-0.471	-0.292	-0.477	-0.528
19. Capital transfers received	0.009	0.007	0.007	0.004	0.010	0.096	0.135	0.011	0.011	0.009	0.021	0.010	0.012	0.011	0.006	0.002	0.002
20. Total revenue	2.307	3.387	3.767	3.874	4.419	4.796	5.454	5.972	7.096	7.389	6.764	7.116	7.139	6.974	6.656	6.527	6.478
21. Gross fixed capital formation	0.252	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.477	0.528	0.709	0.659	0.635	0.442	0.347	0.360	0.371
22. Other capital expenditure	0.047	0.054	0.051	0.063	0.079	0.022	0.063	0.117	0.159	0.153	0.224	0.252	0.176	0.233	0.264	0.081	0.082
23. Total expenditure	2.367	3.616	4.004	4.357	5.182	5.311	5.779	6.145	6.542	7.228	7.794	8.036	8.272	8.109	7.553	7.443	7.457
24. Tax burden	1.910	2.897	3.218	3.330	3.731	4.117	4.668	5.117	6.319	6.613	5.986	6.178	6.363	6.148	5.719	5.524	5.635
25. Net lending (+) or net borrowing (-)	-0.060	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.554	0.161	-1.031	-0.920	-1.132	-1.135	-0.897	-0.916	-0.979

Table 9B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Cyprus****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	11.5	12.2	12.6	12.9	15.4	16.2	16.3	16.9	18.5	17.7	15.2	15.4	14.6	14.9	14.5	14.7	14.9
2. Current taxes on income and wealth	8.8	11.1	11.2	11.2	9.7	8.1	9.3	10.8	13.8	12.9	11.2	11.1	11.7	11.1	11.6	11.3	11.2
3. Social contributions	6.6	6.6	6.8	6.8	7.1	7.8	8.3	7.8	7.5	7.8	8.7	8.9	8.8	8.5	8.9	9.4	9.2
4. Of which actual social contributions	6.6	6.6	6.8	6.8	7.1	7.8	8.3	7.8	7.5	7.8	8.7	8.9	8.8	8.5	8.9	9.4	9.2
5. Other current revenue, including sales	5.6	4.8	5.0	4.7	5.7	5.5	5.8	5.8	4.9	4.6	4.9	5.4	4.8	4.8	5.2	5.9	4.8
6. Total current revenue	32.4	34.6	35.6	35.5	37.9	37.5	39.7	41.3	44.8	43.0	40.0	40.8	39.9	39.3	40.3	41.3	40.0
7. Government consumption expenditure	13.7	16.2	17.2	18.2	19.8	17.9	18.0	18.4	17.5	18.0	20.1	20.0	20.1	19.2	18.6	18.9	18.2
8. Collective consumption	7.4	8.8	9.7	10.1	11.0	9.8	10.1	10.2	9.8	10.1	11.3	11.3	11.3	10.8	10.5	10.7	10.3
9. Social transfers in kind	6.2	7.4	7.5	8.1	8.8	8.1	7.9	8.2	7.7	7.9	8.8	8.8	8.8	8.4	8.1	8.3	7.9
10. Compensation of employees	12.7	13.6	13.2	13.8	15.6	15.0	14.9	14.9	14.6	14.6	16.2	15.8	16.1	15.9	15.6	15.2	14.6
11. Intermediate consumption	2.7	4.1	5.4	6.1	6.0	4.6	4.8	5.2	4.8	5.0	5.4	5.6	5.3	4.9	4.5	5.1	5.0
12. Social transfers other than in kind	7.9	9.2	9.4	10.4	11.5	12.2	12.8	12.3	11.5	12.1	13.3	14.2	14.6	14.7	15.7	17.0	16.9
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.0	0.0	0.1	0.1
14. Interest	2.0	3.4	3.4	3.2	3.6	3.3	3.5	3.3	3.0	2.8	2.6	2.2	2.4	3.2	3.4	4.0	4.0
15. Subsidies	0.9	1.4	1.4	1.1	1.2	1.1	0.7	0.5	0.4	0.4	0.2	0.4	0.5	0.5	0.6	0.6	0.6
16. Other current expenditure	3.0	1.9	1.8	1.9	2.6	1.8	2.6	2.4	2.8	3.1	2.9	2.5	2.8	2.7	2.3	2.4	2.3
17. Total current expenditure	29.2	33.5	34.5	36.4	40.5	38.2	39.5	38.8	37.3	38.2	40.7	40.9	41.7	42.0	42.1	44.3	43.3
18. Gross saving	3.2	1.1	1.1	-0.9	-2.6	-0.7	0.2	2.5	7.4	4.9	-0.7	-0.1	-1.9	-2.7	-1.8	-3.0	-3.3
19. Capital transfers received	0.1	0.1	0.1	0.0	0.1	0.8	1.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0
20. Total revenue	32.5	34.7	35.7	35.6	38.0	38.3	40.7	41.4	44.8	43.1	40.1	40.9	39.9	39.4	40.3	41.3	40.0
21. Gross fixed capital formation	3.6	3.0	2.9	3.0	3.4	4.1	3.1	3.0	3.0	3.1	4.2	3.8	3.6	2.5	2.1	2.3	2.3
22. Other capital expenditure	0.7	0.6	0.5	0.6	0.7	0.2	0.5	0.8	1.0	0.9	1.3	1.5	1.0	1.3	1.6	0.5	0.5
23. Total expenditure	33.4	37.1	38.0	40.0	44.6	42.4	43.1	42.6	41.3	42.1	46.2	46.2	46.3	45.8	45.8	47.1	46.1
24. Tax burden	27.0	29.7	30.5	30.6	32.1	32.9	34.8	35.5	39.9	38.5	35.5	35.5	35.6	34.7	34.7	35.0	34.8
25. Net lending (+) or net borrowing (-)	-0.9	-2.3	-2.2	-4.4	-6.6	-4.1	-2.4	-1.2	3.5	0.9	-6.1	-5.3	-6.3	-6.4	-5.4	-5.8	-6.0

Table 9C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Cyprus

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1.0	27.0	11.8	5.6	28.1	12.9	7.7	11.9	20.0	3.4	-15.6	4.8	-2.5	0.8	-9.0	-2.8	3.3
2. Current taxes on income and wealth	0.8	12.1	9.4	3.4	-8.0	-10.0	22.9	25.0	40.2	1.8	-14.7	1.7	8.9	-6.5	-2.3	-6.9	1.3
3. Social contributions	6.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-2.4	0.4	0.9
4. Of which actual social contributions	6.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-2.4	0.4	0.9
5. Other current revenue, including sales	7.1	14.3	14.0	-3.9	31.0	2.9	13.6	6.9	-6.7	2.4	3.9	14.5	-10.2	0.8	0.6	8.1	-17.4
6. Total current revenue	3.1	16.3	11.2	2.9	14.0	6.6	13.2	12.1	18.9	4.2	-8.6	5.4	0.3	-2.3	-4.5	-1.9	-0.7
7. Government consumption expenditure	18.5	0.5	14.9	9.4	16.3	-2.9	7.6	10.2	4.0	11.7	9.9	2.6	3.0	-4.9	-10.0	-2.6	-1.4
8. Collective consumption	18.5	-0.7	19.4	8.2	16.3	-4.9	10.6	8.7	5.4	11.8	10.4	2.6	2.8	-5.0	-9.2	-3.0	-1.0
9. Social transfers in kind	18.5	2.1	9.6	11.0	16.2	-0.5	4.0	12.1	2.3	11.6	9.4	2.7	3.2	-4.8	-11.0	-2.2	-2.0
10. Compensation of employees	9.7	8.9	5.1	7.6	20.6	4.1	6.0	7.9	7.1	8.2	9.0	1.3	4.2	-2.0	-8.9	-6.3	-2.0
11. Intermediate consumption	44.9	-18.2	40.2	17.7	4.4	-17.4	12.2	16.8	0.9	12.6	6.2	7.6	-3.3	-8.5	-14.3	7.9	1.1
12. Social transfers other than in kind	8.9	10.4	10.3	14.7	18.3	13.9	12.7	3.2	2.7	14.0	8.1	10.2	5.6	-0.8	-0.3	3.5	1.7
13. Social transfers in kind via market producers	-	-	-	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	-20.1	-43.0	-28.7	-33.3	72.0	0.0
14. Interest	23.9	20.4	7.6	-2.4	19.2	0.7	13.3	-0.6	2.6	0.8	-11.2	-9.4	8.9	32.1	-0.5	14.0	0.1
15. Subsidies	23.1	102.6	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.7	7.0	-54.3	92.2	38.5	11.4	0.2	-5.2	0.0
16. Other current expenditure 1)	-0.1	0.2	-0.1	0.1	0.7	-0.7	0.8	-0.2	0.4	0.3	-0.2	-0.4	0.3	-0.1	-0.4	0.1	-0.1
17. Total current expenditure	13.1	8.5	11.3	8.9	18.7	1.5	10.8	5.7	5.5	10.8	4.8	3.8	4.7	-0.4	-6.6	0.9	0.0
18. Gross saving 1)	-2.8	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	4.9	-2.6	-5.6	0.6	-1.8	-0.8	0.9	-1.2	-0.2
19. Capital transfers received	-31.8	55.3	-6.8	-36.8	127.9	881.6	40.0	-91.7	1.8	-21.9	132.6	-50.7	18.6	-10.7	-43.5	-67.2	0.9
20. Total revenue	3.0	16.3	11.2	2.8	14.1	8.5	13.7	9.5	18.8	4.1	-8.5	5.2	0.3	-2.3	-4.6	-1.9	-0.7
21. Gross fixed capital formation	-1.9	30.4	7.1	5.4	20.5	28.9	-17.2	2.4	10.6	10.8	34.2	-7.1	-3.6	-30.5	-21.5	4.0	2.9
22. Other capital expenditure 1)	-0.3	-0.2	-0.1	0.1	0.1	-0.5	0.3	0.3	0.2	-0.1	0.4	0.1	-0.5	0.3	0.3	-1.1	0.0
23. Total expenditure	10.4	9.5	10.7	8.8	18.9	2.5	8.8	6.3	6.5	10.5	7.8	3.1	2.9	-2.0	-6.9	-1.5	0.2
24. Tax burden	2.1	15.7	11.1	3.5	12.0	10.3	13.4	9.6	23.5	4.7	-9.5	3.2	3.0	-3.4	-7.0	-3.4	2.0
25. Net lending (+) or net borrowing (-)	-2.4	2.0	0.1	-2.2	-2.1	2.4	1.7	1.2	4.7	-2.6	-7.1	0.8	-1.0	-0.1	1.0	-0.4	-0.2

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	4.3	2.3	2.2	4.4	6.6	4.1	2.4	1.2	-3.5	-0.9	6.1	5.3	6.3	6.4	5.4	5.8	6.0
2. Interest payments (% of GDP)	3.1	3.4	3.4	3.2	3.6	3.3	3.5	3.3	3.0	2.8	2.6	2.2	2.4	3.2	3.4	4.0	4.0
3. Implicit interest rate 2)	5.6	6.2	6.1	5.4	5.8	5.1	5.3	5.1	5.2	5.2	5.1	4.0	4.0	4.4	3.6	3.5	3.3
4. Nominal GDP growth rate	7.7	8.3	8.1	3.3	6.8	7.7	7.0	7.7	9.7	8.4	-1.8	3.3	2.7	-0.9	-6.9	-4.3	2.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.3	2.3	2.2	4.4	6.6	4.1	2.4	1.2	-3.5	-0.9	6.1	5.3	6.3	6.4	5.4	5.8	6.0
6. Contribution of nominal GDP growth	-4.2	-4.5	-4.5	-1.9	-4.1	-5.0	-4.7	-5.0	-5.7	-4.5	0.9	-1.9	-1.6	0.6	6.4	5.0	-2.9
7. Stock-flow adjustment 3)	-0.1	2.5	3.8	1.5	2.1	2.1	0.7	-1.0	3.3	-4.4	2.6	-0.6	5.4	8.1	13.3	-0.4	1.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.3	-1.1	-1.1	1.2	3.0	0.8	-1.1	-2.1	-6.5	-3.8	3.6	3.0	4.0	3.2	2.0	1.8	2.1
9. Snow-ball effect	-1.2	-1.1	-1.1	1.3	-0.6	-1.6	-1.1	-1.7	-2.7	-1.7	3.4	0.4	0.8	3.8	9.8	9.1	1.1
10. Stock-flow adjustment 3)	-0.1	2.5	3.8	1.5	2.1	2.1	0.7	-1.0	3.3	-4.4	2.6	-0.6	5.4	8.1	13.3	-0.4	1.1
(% of GDP)																	
11. Change in gross debt 5)	0.1	0.3	1.6	4.0	4.6	1.2	-1.5	-4.7	-5.9	-9.9	9.6	2.8	10.1	15.1	25.1	10.5	4.2
12. Level of gross debt (end of year)	59.3	59.6	61.2	65.1	69.7	70.9	69.4	64.7	58.8	48.9	58.5	61.3	71.5	86.6	111.7	122.2	126.4

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

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

3) Line 7 = line 10.

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

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

Table 10A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

Latvia	(Mrd EURO-LVL)																
	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.026	0.523	0.833	0.921	1.100	1.237	1.595	2.035	2.569	2.490	1.990	2.052	2.310	2.550	2.705	2.920	3.154
2. Current taxes on income and wealth	0.025	0.265	0.492	0.639	0.688	0.836	1.018	1.350	1.931	2.235	1.335	1.339	1.499	1.697	1.786	1.852	1.944
3. Social contributions	0.021	0.447	0.682	0.773	0.823	0.936	1.106	1.416	1.825	1.953	1.748	1.556	1.766	1.906	1.937	1.998	2.030
4. Of which actual social contributions	0.021	0.445	0.669	0.759	0.805	0.917	1.079	1.377	1.774	1.854	1.683	1.520	1.735	1.861	1.878	1.936	1.965
5. Other current revenue, including sales	:	0.135	0.282	0.379	0.396	0.617	0.671	0.998	0.911	1.051	1.138	1.193	1.192	1.227	1.382	1.341	1.319
6. Total current revenue	:	1.370	2.289	2.712	3.007	3.626	4.390	5.800	7.237	7.729	6.210	6.140	6.768	7.380	7.810	8.110	8.447
7. Government consumption expenditure	0.021	0.845	1.406	1.736	1.972	2.090	2.279	2.663	3.725	4.587	3.639	3.342	3.605	3.660	3.842	4.093	4.384
8. Collective consumption	0.007	0.437	0.693	0.872	1.017	1.043	1.160	1.356	2.111	2.559	2.002	1.866	1.998	2.016	2.113	2.249	2.406
9. Social transfers in kind	0.014	0.409	0.713	0.864	0.955	1.047	1.119	1.307	1.614	2.028	1.637	1.476	1.607	1.644	1.729	1.844	1.978
10. Compensation of employees	0.009	0.415	0.730	0.859	0.975	1.111	1.295	1.597	2.240	2.770	2.252	1.849	1.928	2.002	2.137	2.289	2.440
11. Intermediate consumption	0.012	0.313	0.468	0.648	0.792	0.915	0.906	1.075	1.273	1.570	1.187	1.260	1.407	1.406	1.492	1.597	1.715
12. Social transfers other than in kind	0.022	0.472	0.837	0.831	0.859	0.973	1.078	1.284	1.498	1.863	2.342	2.267	2.160	2.128	2.232	2.281	2.347
13. Social transfers in kind via market producers	0.000	0.000	0.000	0.070	0.080	0.071	0.087	0.098	0.162	0.198	0.190	0.193	0.222	0.238	0.249	0.261	0.307
14. Interest	:	0.034	0.066	0.060	0.063	0.077	0.068	0.071	0.080	0.137	0.281	0.257	0.300	0.295	0.388	0.396	0.336
15. Subsidies	0.012	0.044	0.067	0.060	0.076	0.064	0.070	0.106	0.167	0.265	0.207	0.138	0.098	0.121	0.144	0.151	0.159
16. Other current expenditure	0.001	0.057	0.104	0.104	0.064	0.133	0.440	0.708	0.675	0.845	0.571	0.850	0.618	0.740	0.771	0.802	0.818
17. Total current expenditure	:	1.335	2.272	2.632	2.908	3.345	3.944	4.939	6.095	7.648	7.030	6.813	6.733	6.930	7.414	7.776	8.121
18. Gross saving	:	0.035	0.017	0.080	0.099	0.281	0.446	0.861	1.142	0.081	-0.820	-0.673	0.035	0.451	0.396	0.334	0.326
19. Capital transfers received	0.000	0.006	0.048	0.021	0.009	0.051	0.144	0.172	0.157	0.210	0.210	0.280	0.313	0.367	0.385	0.339	0.302
20. Total revenue	0.074	1.377	2.337	2.733	3.016	3.677	4.534	5.972	7.394	7.939	6.420	6.420	7.081	7.747	8.194	8.449	8.749
21. Gross fixed capital formation	0.004	0.071	0.090	0.104	0.216	0.329	0.398	0.733	1.192	1.107	0.799	0.677	0.854	0.937	0.912	0.917	0.903
22. Other capital expenditure	0.000	0.028	0.161	0.185	0.040	0.117	0.245	0.392	0.244	0.187	0.293	0.415	0.210	0.175	0.092	0.005	0.006
23. Total expenditure	:	1.435	2.524	2.920	3.164	3.791	4.587	6.064	7.531	8.942	8.123	7.905	7.797	8.041	8.418	8.698	9.031
24. Tax burden	0.072	1.234	1.995	2.319	2.593	3.013	3.737	4.822	6.351	6.655	5.055	4.951	5.593	6.165	6.425	6.770	7.131
25. Net lending (+) or net borrowing (-)	0.013	-0.058	-0.187	-0.187	-0.148	-0.113	-0.053	-0.093	-0.137	-1.003	-1.703	-1.485	-0.716	-0.294	-0.224	-0.249	-0.282

Table 10B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

Latvia	(percentage of GDP at current market prices (excessive deficit procedure))																
	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	11.3	14.0	12.4	11.3	12.1	11.7	12.5	12.9	12.3	10.9	10.7	11.3	11.4	11.5	11.6	11.9	12.0
2. Current taxes on income and wealth	10.8	7.1	7.3	7.9	7.6	7.9	7.9	8.5	9.2	9.8	7.2	7.4	7.4	7.7	7.7	7.5	7.4
3. Social contributions	9.2	12.0	10.2	9.5	9.1	8.9	8.6	8.9	8.7	8.5	9.4	8.6	8.7	8.6	8.3	8.1	7.7
4. Of which actual social contributions	9.2	11.9	10.0	9.4	8.9	8.7	8.4	8.7	8.5	8.1	9.1	8.4	8.5	8.4	8.1	7.9	7.5
5. Other current revenue, including sales	:	3.6	4.2	4.7	4.4	5.8	5.2	6.3	4.4	4.6	6.1	6.6	5.9	5.6	5.9	5.4	5.0
6. Total current revenue	:	36.7	34.1	33.4	33.2	34.3	34.3	36.6	34.6	33.8	33.4	33.8	33.3	33.4	33.5	33.0	32.1
7. Government consumption expenditure	9.1	22.6	20.9	21.4	21.8	19.8	17.8	16.8	17.8	20.0	19.6	18.4	17.7	16.6	16.5	16.6	16.6
8. Collective consumption	2.9	11.7	10.3	10.7	11.2	9.9	9.1	8.6	10.1	11.2	10.8	10.3	9.8	9.1	9.1	9.1	9.1
9. Social transfers in kind	6.2	10.9	10.6	10.6	10.5	9.9	8.7	8.3	7.7	8.9	8.8	8.1	7.9	7.4	7.4	7.5	7.5
10. Compensation of employees	4.1	11.1	10.9	10.6	10.8	10.5	10.1	10.1	10.7	12.1	12.1	10.2	9.5	9.1	9.2	9.3	9.3
11. Intermediate consumption	5.1	8.4	7.0	8.0	8.7	8.7	7.1	6.8	6.1	6.9	6.4	6.9	6.9	6.4	6.4	6.5	6.5
12. Social transfers other than in kind	9.7	12.6	12.5	10.2	9.5	9.2	8.4	8.1	7.1	8.1	12.6	12.5	10.6	9.6	9.6	9.3	8.9
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.9	0.9	0.7	0.7	0.6	0.8	0.9	1.0	1.1	1.1	1.1	1.1	1.1	1.2
14. Interest	:	0.9	1.0	0.7	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.4	1.5	1.3	1.7	1.6	1.3
15. Subsidies	5.4	1.2	1.0	0.7	0.8	0.6	0.5	0.7	0.8	1.2	1.1	0.8	0.5	0.5	0.6	0.6	0.6
16. Other current expenditure	0.4	1.5	1.6	1.3	0.7	1.3	3.4	4.5	3.2	3.7	3.1	4.7	3.0	3.4	3.3	3.3	3.1
17. Total current expenditure	:	35.8	33.9	32.4	32.1	31.7	30.8	31.2	29.1	33.4	37.8	37.5	33.1	31.4	31.8	31.6	30.8
18. Gross saving	:	0.9	0.2	1.0	1.1	2.7	3.5	5.4	5.5	0.4	-4.4	-3.7	0.2	2.0	1.7	1.4	1.2
19. Capital transfers received	0.0	0.2	0.7	0.3	0.1	0.5	1.1	1.1	0.7	0.9	1.1	1.5	1.5	1.7	1.7	1.4	1.1
20. Total revenue	32.0	36.9	34.8	33.7	33.3	34.8	35.4	37.7	35.3	34.7	34.5	35.3	34.9	35.1	35.1	34.3	33.2
21. Gross fixed capital formation	1.7	1.9	1.3	1.3	2.4	3.1	3.1	4.6	5.7	4.8	4.3	3.7	4.2	4.2	3.9	3.7	3.4
22. Other capital expenditure	0.1	0.8	2.4	2.3	0.4	1.1	1.9	2.5	1.2	0.8	1.6	2.3	1.0	0.8	0.4	0.0	0.0
23. Total expenditure	:	38.4	37.6	36.0	34.9	35.9	35.8	38.3	36.0	39.1	43.7	43.5	38.4	36.4	36.1	35.3	34.3
24. Tax burden	31.3	33.1	29.7	28.6	28.6	28.5	29.2	30.5	30.3	29.1	27.2	27.2	27.5	27.9	27.6	27.5	27.1
25. Net lending (+) or net borrowing (-)	5.7	-1.6	-2.8	-2.3	-1.6	-1.1	-0.4	-0.6	-0.7	-4.4	-9.2	-8.2	-3.5	-1.3	-1.0	-1.0	-1.1

Table 10C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Latvia

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	33.7	32.7	0.4	5.3	19.4	12.5	28.9	27.6	26.3	-3.1	-20.1	3.1	12.6	10.4	6.1	7.9	8.0
2. Current taxes on income and wealth	124.8	28.7	5.8	13.9	7.7	21.5	21.8	32.7	43.0	15.8	-40.3	0.3	12.0	13.2	5.2	3.7	5.0
3. Social contributions	475.7	19.3	3.0	11.7	6.5	13.7	18.2	28.1	28.9	7.0	-10.5	-11.0	13.5	7.9	1.6	3.1	1.6
4. Of which actual social contributions	475.7	19.6	3.5	11.4	6.1	13.9	17.7	27.7	28.8	4.5	-9.2	-9.7	14.1	7.3	0.9	3.1	1.5
5. Other current revenue, including sales	:	-33.5	-7.3	33.6	4.4	55.8	8.8	48.7	-8.7	15.3	8.3	4.8	-0.1	2.9	12.7	-3.0	-1.6
6. Total current revenue	:	16.3	1.2	12.5	10.9	20.6	21.1	32.1	24.8	6.8	-19.7	-1.1	10.2	9.1	5.8	3.8	4.2
7. Government consumption expenditure	175.6	44.7	2.3	14.2	13.6	6.0	9.1	16.8	39.9	23.1	-20.7	-8.1	7.9	1.5	5.0	6.5	7.1
8. Collective consumption	262.4	87.7	-3.8	12.4	16.6	2.6	11.2	16.9	55.7	21.2	-21.8	-6.8	7.0	0.9	4.8	6.4	7.0
9. Social transfers in kind	147.9	16.2	8.9	16.1	10.5	9.6	6.9	16.8	23.5	25.6	-19.3	-9.8	8.9	2.3	5.2	6.6	7.3
10. Compensation of employees	225.5	34.5	6.9	12.9	13.5	14.0	16.6	23.3	40.2	23.7	-18.7	-17.9	4.3	3.9	6.7	7.1	6.6
11. Intermediate consumption	145.5	-0.2	0.8	14.0	22.2	15.6	-1.0	18.7	18.4	23.3	-24.4	6.1	11.7	-0.1	6.2	7.0	7.4
12. Social transfers other than in kind	294.7	10.0	-7.7	0.1	3.4	13.2	10.9	19.1	16.6	24.4	25.7	-3.2	-4.7	-1.5	4.9	2.2	2.9
13. Social transfers in kind via market producers	-	-	-	-	14.5	-11.5	22.8	12.9	65.0	22.3	-4.2	1.4	15.3	6.9	4.8	4.9	17.5
14. Interest	:	21.5	65.7	-10.8	3.7	23.6	-11.9	4.0	12.3	71.5	105.7	-8.8	16.8	-1.6	31.5	2.0	-15.0
15. Subsidies	-9.2	187.6	-20.6	22.6	26.1	-15.4	9.2	50.2	58.4	58.5	-21.8	-33.7	-28.5	23.0	19.2	4.4	5.3
16. Other current expenditure 1)	-1.9	1.2	-0.1	0.7	-0.6	0.6	2.2	1.0	-1.2	0.5	-0.6	1.6	-1.6	0.3	0.0	0.0	-0.2
17. Total current expenditure	:	21.0	-0.3	13.6	10.5	15.0	17.9	25.2	23.4	25.5	-8.1	-3.1	-1.2	2.9	7.0	4.9	4.4
18. Gross saving 1)	:	-1.3	0.5	-0.3	0.1	1.6	0.8	2.0	0.0	-5.1	-4.8	0.7	3.9	1.9	-0.3	-0.3	-0.1
19. Capital transfers received	:	-65.3	3.5	121.4	-58.2	475.8	181.7	19.3	-8.7	33.6	0.1	33.6	11.7	17.3	4.8	-11.9	-10.9
20. Total revenue	92.0	15.1	1.3	12.9	10.3	21.9	23.3	31.7	23.8	7.4	-19.1	0.0	10.3	9.4	5.8	3.1	3.5
21. Gross fixed capital formation	237.9	-29.6	2.3	26.5	108.0	52.3	21.1	84.3	62.5	-7.1	-27.8	-15.3	26.1	9.7	-2.7	0.5	-1.5
22. Other capital expenditure 1)	-1.0	-0.3	-0.5	0.0	-1.8	0.7	0.8	0.6	-1.3	-0.3	0.8	0.7	-1.2	-0.2	-0.4	-0.4	0.0
23. Total expenditure	:	15.9	-0.7	13.7	8.3	19.8	21.0	32.2	24.2	18.7	-9.2	-2.7	-1.4	3.1	4.7	3.3	3.8
24. Tax burden	110.5	26.8	2.7	9.5	11.8	16.2	24.0	29.0	31.7	4.8	-24.0	-2.0	13.0	10.2	4.2	5.4	5.3
25. Net lending (+) or net borrowing (-)	-1.1	-0.3	1.0	-0.3	0.7	0.6	0.7	-0.2	-0.1	-3.7	-4.8	1.0	4.6	2.2	0.4	-0.1	-0.1

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	3.8	2.8	2.0	2.3	1.6	1.1	0.4	0.6	0.7	4.4	9.2	8.2	3.5	1.3	1.0	1.0	1.1
2. Interest payments (% of GDP)	0.7	1.0	0.9	0.7	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.4	1.5	1.3	1.7	1.6	1.3
3. Implicit interest rate 2)	7.3	8.7	8.2	5.8	5.7	5.8	4.3	4.4	4.7	7.2	6.2	3.7	3.7	3.5	4.3	4.5	3.5
4. Nominal GDP growth rate	5.1	9.9	9.5	10.5	11.7	16.5	21.3	23.6	32.3	9.3	-18.7	-2.2	11.7	8.7	5.6	5.6	7.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.8	2.8	2.0	2.3	1.6	1.1	0.4	0.6	0.7	4.4	9.2	8.2	3.5	1.3	1.0	1.0	1.1
6. Contribution of nominal GDP growth	-0.5	-1.1	-1.1	-1.3	-1.4	-2.1	-2.6	-2.4	-2.6	-0.8	4.6	0.8	-4.6	-3.4	-2.2	-2.0	-2.6
7. Stock-flow adjustment 3)	-0.3	-1.7	0.9	-1.5	0.9	1.3	-0.3	0.0	0.3	7.2	3.4	-1.4	-1.4	0.9	-1.6	2.4	-4.6
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	3.2	1.8	1.1	1.6	0.9	0.3	-0.1	0.1	0.3	3.8	7.6	6.8	2.0	0.0	-0.7	-0.6	-0.2
9. Snow-ball effect	0.2	-0.1	-0.1	-0.6	-0.7	-1.3	-2.1	-1.9	-2.2	-0.2	6.1	2.2	-3.2	-2.0	-0.5	-0.4	-1.3
10. Stock-flow adjustment 3)	-0.3	-1.7	0.9	-1.5	0.9	1.3	-0.3	0.0	0.3	7.2	3.4	-1.4	-1.4	0.9	-1.6	2.4	-4.6
(% of GDP)																	
11. Change in gross debt 5)	3.1	0.0	1.8	-0.5	1.1	0.3	-2.5	-1.8	-1.7	10.8	17.1	7.6	-2.5	-1.2	-2.8	1.4	-6.1
12. Level of gross debt (end of year)	12.4	12.4	14.1	13.6	14.7	15.0	12.5	10.7	9.0	19.8	36.9	44.5	42.0	40.8	38.1	39.5	33.4

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

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

3) Line 7 = line 10.

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

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

Table 11A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Luxembourg****(Mrd EURO-LUF)**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1.09	1.66	2.97	3.05	3.18	3.64	3.99	4.27	4.66	4.65	4.56	4.82	5.18	5.56	6.01	6.29	6.15
2. Current taxes on income and wealth	1.54	2.31	3.29	3.66	3.77	3.57	4.12	4.42	4.89	5.27	5.27	5.74	6.01	6.28	6.62	6.87	7.23
3. Social contributions	1.25	1.66	2.40	2.82	3.02	3.19	3.43	3.65	4.00	4.30	4.58	4.73	5.07	5.39	5.57	5.82	6.10
4. Of which actual social contributions	1.11	1.49	2.23	2.62	2.79	2.96	3.17	3.38	3.71	3.99	4.25	4.37	4.69	4.97	5.13	5.36	5.61
5. Other current revenue, including sales	0.63	0.70	0.89	0.90	0.89	0.92	0.96	1.15	1.35	1.50	1.34	1.44	1.50	1.54	1.54	1.51	1.57
6. Total current revenue	4.52	6.33	9.55	10.42	10.85	11.32	12.50	13.48	14.90	15.73	15.75	16.72	17.76	18.77	19.73	20.49	21.05
7. Government consumption expenditure	1.70	2.41	3.33	3.96	4.24	4.65	5.00	5.22	5.45	5.80	6.28	6.64	6.98	7.45	7.96	8.35	8.89
8. Collective consumption	0.71	1.02	1.38	1.64	1.74	1.85	1.98	2.03	2.09	2.25	2.40	2.52	2.69	2.86	3.01	3.13	3.28
9. Social transfers in kind	0.99	1.38	1.95	2.32	2.51	2.80	3.02	3.19	3.37	3.54	3.88	4.12	4.29	4.59	4.94	5.22	5.61
10. Compensation of employees	0.98	1.28	1.66	1.94	2.07	2.22	2.38	2.51	2.65	2.80	3.02	3.22	3.40	3.60	3.81	4.02	4.33
11. Intermediate consumption	0.29	0.53	0.71	0.81	0.88	0.93	1.04	1.03	1.11	1.24	1.38	1.45	1.51	1.64	1.73	1.78	1.89
12. Social transfers other than in kind	1.54	2.16	2.87	3.49	3.88	4.04	4.37	4.57	4.83	5.37	5.98	6.23	6.45	6.88	7.24	7.63	7.97
13. Social transfers in kind via market producers	0.40	0.58	0.90	1.14	1.24	1.44	1.53	1.62	1.66	1.74	1.87	1.95	2.00	2.14	2.31	2.41	2.52
14. Interest	0.05	0.06	0.07	0.06	0.06	0.05	0.05	0.06	0.09	0.13	0.14	0.16	0.20	0.20	0.23	0.22	0.28
15. Subsidies	0.26	0.24	0.34	0.37	0.40	0.45	0.50	0.52	0.60	0.60	0.63	0.67	0.69	0.77	0.81	0.85	0.88
16. Other current expenditure	0.28	0.37	0.64	0.67	0.74	0.95	0.90	0.96	0.96	1.04	1.11	1.24	1.43	1.55	1.70	1.71	1.85
17. Total current expenditure	3.81	5.21	7.20	8.48	9.27	10.07	10.76	11.28	11.89	12.92	14.13	14.92	15.68	16.77	17.84	18.61	19.71
18. Gross saving	0.71	1.12	2.35	1.94	1.58	1.24	1.74	2.20	3.01	2.80	1.62	1.81	2.08	1.99	1.90	1.88	1.33
19. Capital transfers received	0.02	0.03	0.03	0.04	0.06	0.07	0.07	0.06	0.07	0.09	0.09	0.08	0.07	0.10	0.10	0.09	0.09
20. Total revenue	4.54	6.36	9.58	10.47	10.91	11.38	12.57	13.54	14.98	15.82	15.84	16.80	17.83	18.86	19.83	20.58	21.14
21. Gross fixed capital formation	0.47	0.58	0.84	1.18	1.18	1.17	1.36	1.23	1.24	1.27	1.40	1.62	1.57	1.52	1.43	1.49	1.56
22. Other capital expenditure	0.18	0.20	0.22	0.30	0.34	0.44	0.45	0.58	0.47	0.43	0.54	0.57	0.51	0.55	0.54	0.56	0.58
23. Total expenditure	4.46	6.00	8.27	9.96	10.79	11.68	12.57	13.08	13.60	14.62	16.07	17.11	17.76	18.84	19.80	20.66	21.85
24. Tax burden	3.97	5.61	8.62	9.43	9.86	10.26	11.39	12.18	13.38	14.03	14.18	15.01	15.96	16.89	17.88	18.65	19.13
25. Net lending (+) or net borrowing (-)	0.08	0.37	1.31	0.50	0.12	-0.30	0.00	0.46	1.38	1.19	-0.24	-0.30	0.07	0.02	0.03	-0.08	-0.72

Table 11B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Luxembourg****(percentage of GDP at current market prices (excessive deficit procedure))**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	9.4	11.0	13.5	12.7	12.3	13.3	13.2	12.6	12.4	12.4	12.8	12.3	12.4	12.9	13.2	13.1	12.4
2. Current taxes on income and wealth	13.3	15.3	14.9	15.3	14.6	13.0	13.6	13.0	13.0	14.1	14.8	14.6	14.4	14.6	14.6	14.3	14.6
3. Social contributions	10.8	11.0	10.9	11.8	11.7	11.6	11.3	10.8	10.7	11.5	12.9	12.0	12.2	12.6	12.2	12.1	12.3
4. Of which actual social contributions	9.6	9.9	10.1	10.9	10.8	10.8	10.5	10.0	9.9	10.7	11.9	11.1	11.2	11.6	11.3	11.2	11.3
5. Other current revenue, including sales	5.4	4.7	4.1	3.7	3.4	3.3	3.2	3.4	3.6	4.0	3.8	3.7	3.6	3.6	3.4	3.2	3.2
6. Total current revenue	38.9	41.9	43.4	43.5	42.0	41.2	41.3	39.8	39.7	42.1	44.3	42.5	42.6	43.7	43.4	42.7	42.4
7. Government consumption expenditure	14.6	15.9	15.1	16.5	16.4	16.9	16.5	15.4	14.5	15.5	17.7	16.9	16.7	17.4	17.5	17.4	17.9
8. Collective consumption	6.1	6.8	6.3	6.8	6.7	6.7	6.5	6.0	5.6	6.0	6.8	6.4	6.4	6.7	6.6	6.5	6.6
9. Social transfers in kind	8.5	9.2	8.9	9.7	9.7	10.2	10.0	9.4	9.0	9.5	10.9	10.5	10.3	10.7	10.9	10.9	11.3
10. Compensation of employees	8.4	8.5	7.5	8.1	8.0	8.1	7.9	7.4	7.1	7.5	8.5	8.2	8.2	8.4	8.4	8.4	8.7
11. Intermediate consumption	2.5	3.5	3.2	3.4	3.4	3.4	3.4	3.1	2.9	3.3	3.9	3.7	3.6	3.8	3.8	3.7	3.8
12. Social transfers other than in kind	13.3	14.3	13.1	14.5	15.0	14.7	14.4	13.5	12.9	14.4	16.8	15.9	15.4	16.0	15.9	15.9	16.1
13. Social transfers in kind via market producers	3.5	3.8	4.1	4.7	4.8	5.2	5.0	4.8	4.4	4.6	5.3	5.0	4.8	5.0	5.1	5.0	5.1
14. Interest	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.6
15. Subsidies	2.3	1.6	1.5	1.5	1.5	1.6	1.6	1.5	1.6	1.6	1.8	1.7	1.6	1.8	1.8	1.8	1.8
16. Other current expenditure	2.4	2.4	2.9	2.8	2.9	3.5	3.0	2.8	2.6	2.8	3.1	3.1	3.4	3.6	3.7	3.6	3.7
17. Total current expenditure	32.8	34.5	32.7	35.4	35.9	36.7	35.6	33.3	31.7	34.6	39.7	38.0	37.6	39.1	39.2	38.8	39.7
18. Gross saving	6.1	7.4	10.7	8.1	6.1	4.5	5.7	6.5	8.0	7.5	4.6	4.6	5.0	4.6	4.2	3.9	2.7
19. Capital transfers received	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	39.1	42.1	43.6	43.6	42.3	41.5	41.5	39.9	39.9	42.3	44.5	42.8	42.7	44.0	43.6	42.9	42.6
21. Gross fixed capital formation	4.1	3.8	3.8	4.9	4.6	4.3	4.5	3.6	3.3	3.4	3.9	4.1	3.8	3.5	3.1	3.1	3.2
22. Other capital expenditure	1.5	1.3	1.0	1.2	1.3	1.6	1.5	1.7	1.3	1.2	1.5	1.4	1.2	1.3	1.2	1.2	1.2
23. Total expenditure	38.4	39.7	37.6	41.5	41.8	42.6	41.5	38.6	36.3	39.1	45.2	43.5	42.6	43.9	43.5	43.1	44.0
24. Tax burden	34.2	37.1	39.2	39.3	38.2	37.4	37.6	35.9	35.7	37.5	39.9	38.2	38.2	39.4	39.3	38.9	38.6
25. Net lending (+) or net borrowing (-)	0.7	2.4	6.0	2.1	0.5	-1.1	0.0	1.4	3.7	3.2	-0.7	-0.8	0.2	0.0	0.1	-0.2	-1.4

Table 11C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Luxembourg

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

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1.1	-2.0	17.1	2.8	4.4	14.5	9.5	6.9	9.3	-0.3	-1.9	5.6	7.5	7.3	8.1	4.7	-2.2
2. Current taxes on income and wealth	-0.3	9.1	11.7	6.9	3.0	-5.4	15.4	7.3	10.7	7.8	0.0	8.8	4.7	4.6	5.3	3.8	5.2
3. Social contributions	9.6	5.2	10.0	5.8	6.9	5.8	7.5	6.3	9.7	7.5	6.6	3.1	7.3	6.2	3.4	4.5	4.8
4. Of which actual social contributions	9.8	5.4	10.5	5.8	6.6	5.8	7.4	6.3	9.9	7.5	6.4	2.9	7.3	6.0	3.1	4.5	4.8
5. Other current revenue, including sales	0.7	14.4	15.4	-0.1	-1.1	3.3	5.1	19.6	17.2	11.4	-11.2	7.8	4.0	2.8	-0.1	-1.7	3.6
6. Total current revenue	2.8	5.5	13.2	4.8	4.1	4.3	10.5	7.8	10.5	5.5	0.2	6.2	6.2	5.7	5.1	3.9	2.7
7. Government consumption expenditure	6.8	13.2	7.8	8.9	7.2	9.6	7.6	4.4	4.5	6.3	8.4	5.7	5.1	6.8	6.8	5.0	6.4
8. Collective consumption	5.5	17.8	11.8	11.4	6.2	6.4	7.0	2.8	2.6	8.0	6.8	4.8	6.7	6.2	5.4	3.8	4.8
9. Social transfers in kind	7.8	10.0	5.1	7.2	7.9	11.8	8.0	5.4	5.7	5.2	9.3	6.2	4.2	7.1	7.7	5.7	7.4
10. Compensation of employees	6.3	4.8	6.5	8.7	7.0	7.2	6.9	5.4	5.8	5.4	7.9	6.6	5.8	5.7	6.0	5.4	7.7
11. Intermediate consumption	9.8	52.2	16.6	10.5	8.2	6.4	11.9	-0.9	6.9	12.6	10.8	5.2	4.2	8.5	5.6	2.7	6.0
12. Social transfers other than in kind	16.2	6.7	7.2	11.4	11.4	4.0	8.3	4.5	5.8	11.1	11.4	4.2	3.4	6.8	5.2	5.4	4.4
13. Social transfers in kind via market producers	6.7	8.8	2.7	7.4	9.0	16.0	6.2	6.4	2.0	4.8	8.0	4.1	2.4	6.9	8.1	4.4	4.6
14. Interest	-0.7	-1.2	15.6	-15.1	-8.7	-20.0	2.7	28.7	46.1	40.3	9.5	19.3	23.1	0.5	12.3	-5.0	30.0
15. Subsidies	15.3	-31.2	19.0	7.1	7.0	12.2	12.0	5.0	13.5	1.5	4.1	5.9	3.0	11.8	5.9	4.2	4.1
16. Other current expenditure 1)	0.0	-0.2	-0.5	0.1	0.1	0.6	-0.5	-0.1	-0.3	0.2	0.3	0.0	0.3	0.2	0.1	-0.2	0.2
17. Total current expenditure	11.2	6.0	6.7	9.5	9.3	8.7	6.9	4.8	5.4	8.7	9.4	5.5	5.1	7.0	6.3	4.3	5.9
18. Gross saving 1)	-3.1	-0.1	2.2	-1.7	-2.0	-1.6	1.2	0.8	1.5	-0.5	-2.9	0.0	0.4	-0.3	-0.5	-0.2	-1.2
19. Capital transfers received	14.3	11.2	-3.7	23.1	35.2	11.7	10.1	-14.7	18.2	22.6	-5.7	-2.3	-14.3	34.5	2.8	-10.0	3.8
20. Total revenue	2.8	5.5	13.2	4.8	4.3	4.3	10.5	7.7	10.6	5.6	0.1	6.1	6.1	5.8	5.1	3.8	2.7
21. Gross fixed capital formation	15.5	7.8	-1.2	21.9	-0.3	-1.1	16.6	-9.9	0.8	2.5	10.4	16.1	-3.1	-3.2	-6.2	4.1	5.3
22. Other capital expenditure 1)	0.3	-0.1	0.1	1.7	0.1	0.3	-0.1	0.2	-0.5	-0.1	0.4	-0.1	-0.2	0.1	-0.1	0.0	0.0
23. Total expenditure	12.5	5.7	6.1	15.8	8.3	8.2	7.6	4.1	3.9	7.6	9.9	6.4	3.8	6.1	5.1	4.3	5.8
24. Tax burden	6.0	4.7	13.1	5.2	4.6	4.1	11.0	6.9	9.9	4.8	1.1	5.9	6.3	5.8	5.9	4.3	2.6
25. Net lending (+) or net borrowing (-)	-3.6	0.0	2.6	-4.0	-1.6	-1.6	1.1	1.3	2.3	-0.5	-3.9	-0.1	0.9	-0.1	0.0	-0.2	-1.3

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.2	0.7	0.8	-0.2	0.0	-0.1	0.2	1.4
2. Interest payments (% of GDP)	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.6
3. Implicit interest rate 2)	8.1	5.8	5.5	4.4	3.8	2.9	2.7	3.3	3.9	5.0	2.5	3.0	2.6	2.6	2.4	2.1	2.5
4. Nominal GDP growth rate	3.8	10.6	2.6	6.3	7.7	6.3	10.3	12.0	10.6	-0.3	-4.8	10.5	6.2	2.8	6.0	5.4	3.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.2	0.7	0.8	-0.2	0.0	-0.1	0.2	1.4
6. Contribution of nominal GDP growth	-0.2	-0.6	-0.2	-0.4	-0.5	-0.4	-0.6	-0.7	-0.6	0.0	0.7	-1.5	-1.1	-0.5	-1.2	-1.2	-0.8
7. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.8	-0.6	0.3	2.6	4.3	10.9	-0.3	4.7	0.5	3.6	2.7	1.3	1.5
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.8	-6.3	-6.4	-2.4	-0.7	0.9	-0.2	-1.5	-3.9	-3.5	0.3	0.3	-0.7	-0.5	-0.6	-0.3	0.9
9. Snow-ball effect	0.2	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.4	0.4	1.1	-1.1	-0.7	0.0	-0.7	-0.7	-0.2
10. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.8	-0.6	0.3	2.6	4.3	10.9	-0.3	4.7	0.5	3.6	2.7	1.3	1.5
(% of GDP)																	
11. Change in gross debt 5)	1.9	-0.3	0.1	0.0	-0.1	0.1	-0.3	0.6	0.0	7.8	1.1	4.0	-0.8	3.0	1.4	0.3	2.2
12. Level of gross debt (end of year)	7.4	6.2	6.3	6.3	6.2	6.4	6.1	6.7	6.7	14.4	15.5	19.5	18.7	21.7	23.1	23.4	25.5

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

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

3) Line 7 = line 10.

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

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

Table 12A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

Malta	(Mrd EURO-MTL)																
	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.369	0.496	0.535	0.557	0.582	0.639	0.718	0.759	0.802	0.833	0.811	0.847	0.907	0.918	0.968	1.025	1.069
2. Current taxes on income and wealth	0.248	0.366	0.407	0.483	0.522	0.502	0.559	0.610	0.726	0.743	0.795	0.808	0.849	0.935	1.043	1.093	1.148
3. Social contributions	0.218	0.304	0.334	0.346	0.353	0.360	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.551	0.569
4. Of which actual social contributions	0.183	0.259	0.274	0.283	0.288	0.293	0.307	0.315	0.322	0.352	0.352	0.371	0.400	0.414	0.438	0.459	0.474
5. Other current revenue, including sales	0.207	0.179	0.186	0.186	0.206	0.225	0.178	0.179	0.204	0.250	0.207	0.208	0.223	0.235	0.262	0.270	0.272
6. Total current revenue	1.042	1.345	1.461	1.572	1.663	1.727	1.836	1.938	2.131	2.259	2.249	2.319	2.466	2.592	2.798	2.939	3.058
7. Government consumption expenditure	0.550	0.734	0.809	0.853	0.901	0.935	0.941	1.011	1.042	1.218	1.230	1.292	1.354	1.453	1.492	1.569	1.625
8. Collective consumption	0.278	0.354	0.446	0.455	0.492	0.490	0.491	0.506	0.538	0.619	0.607	0.611	0.631	0.681	0.700	0.736	0.762
9. Social transfers in kind	0.272	0.380	0.363	0.398	0.409	0.445	0.451	0.506	0.503	0.599	0.623	0.680	0.722	0.773	0.792	0.833	0.863
10. Compensation of employees	0.433	0.515	0.600	0.618	0.647	0.658	0.668	0.678	0.707	0.832	0.830	0.842	0.871	0.913	0.971	1.000	1.028
11. Intermediate consumption	0.143	0.194	0.178	0.198	0.220	0.249	0.238	0.286	0.296	0.384	0.348	0.376	0.415	0.462	0.454	0.490	0.515
12. Social transfers other than in kind	0.335	0.471	0.505	0.538	0.559	0.576	0.615	0.634	0.686	0.720	0.769	0.805	0.836	0.887	0.923	0.960	1.008
13. Social transfers in kind via market producers	0.008	0.013	0.015	0.020	0.021	0.024	0.027	0.033	0.033	0.037	0.041	0.040	0.047	0.043	0.050	0.069	0.075
14. Interest	0.060	0.143	0.135	0.152	0.149	0.164	0.178	0.180	0.181	0.187	0.183	0.186	0.201	0.213	0.217	0.222	0.228
15. Subsidies	0.052	0.056	0.066	0.090	0.096	0.086	0.101	0.109	0.112	0.125	0.064	0.067	0.065	0.077	0.079	0.109	0.094
16. Other current expenditure	0.036	0.049	0.064	0.038	0.053	0.086	0.081	0.082	0.093	0.100	0.113	0.122	0.120	0.128	0.165	0.169	0.168
17. Total current expenditure	1.068	1.442	1.565	1.654	1.746	1.843	1.909	2.002	2.108	2.384	2.348	2.438	2.554	2.723	2.859	3.019	3.115
18. Gross saving	-0.025	-0.097	-0.103	-0.082	-0.083	-0.116	-0.073	-0.064	0.023	-0.125	-0.099	-0.119	-0.088	-0.130	-0.061	-0.080	-0.057
19. Capital transfers received	0.021	0.045	0.014	0.021	0.024	0.089	0.173	0.168	0.071	0.047	0.064	0.115	0.118	0.151	0.152	0.178	0.188
20. Total revenue	1.063	1.390	1.475	1.593	1.687	1.817	2.009	2.106	2.201	2.306	2.313	2.434	2.583	2.743	2.951	3.117	3.246
21. Gross fixed capital formation	0.085	0.153	0.141	0.177	0.208	0.174	0.228	0.205	0.206	0.139	0.137	0.134	0.166	0.207	0.196	0.203	0.216
22. Other capital expenditure	0.022	0.031	0.034	0.016	0.147	0.013	0.014	0.040	0.016	0.057	0.046	0.085	0.047	0.038	0.099	0.084	0.108
23. Total expenditure	1.175	1.626	1.739	1.847	2.101	2.030	2.151	2.247	2.330	2.579	2.532	2.658	2.767	2.967	3.153	3.306	3.438
24. Tax burden	0.801	1.129	1.220	1.353	1.383	1.477	1.625	1.720	1.890	1.967	1.992	2.056	2.193	2.308	2.483	2.615	2.729
25. Net lending (+) or net borrowing (-)	-0.112	-0.236	-0.264	-0.254	-0.414	-0.213	-0.142	-0.141	-0.128	-0.274	-0.219	-0.224	-0.184	-0.225	-0.203	-0.189	-0.193

Table 12B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

Malta	(percentage of GDP at current market prices (excessive deficit procedure))																
	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	12.1	12.0	12.7	12.6	12.6	13.7	14.5	14.6	14.4	14.0	13.6	13.1	13.5	13.3	13.5	13.7	13.6
2. Current taxes on income and wealth	8.1	8.9	9.6	10.9	11.3	10.8	11.3	11.7	13.0	12.5	13.4	12.5	12.7	13.6	14.5	14.6	14.6
3. Social contributions	7.1	7.4	7.9	7.8	7.7	7.7	7.7	7.5	7.1	7.2	7.3	7.1	7.3	7.3	7.3	7.4	7.2
4. Of which actual social contributions	6.0	6.3	6.5	6.4	6.3	6.3	6.2	6.0	5.8	5.9	5.9	5.8	6.0	6.0	6.1	6.1	6.0
5. Other current revenue, including sales	6.8	4.3	4.4	4.2	4.5	4.8	3.6	3.4	3.7	4.2	3.5	3.2	3.3	3.4	3.7	3.6	3.5
6. Total current revenue	34.1	32.6	34.6	35.5	36.1	37.1	37.2	37.2	38.2	37.9	37.8	36.0	36.8	37.7	38.9	39.2	38.9
7. Government consumption expenditure	18.0	17.8	19.2	19.2	19.6	20.1	19.1	19.4	18.7	20.4	20.7	20.0	20.2	21.1	20.8	20.9	20.7
8. Collective consumption	9.1	8.6	10.6	10.3	10.7	10.5	9.9	9.7	9.7	10.4	10.2	9.5	9.4	9.9	9.7	9.8	9.7
9. Social transfers in kind	8.9	9.2	8.6	9.0	8.9	9.6	9.1	9.7	9.0	10.0	10.5	10.6	10.8	11.2	11.0	11.1	11.0
10. Compensation of employees	14.2	12.5	14.2	13.9	14.1	14.1	13.5	13.0	12.7	13.9	13.9	13.1	13.0	13.3	13.5	13.3	13.1
11. Intermediate consumption	4.7	4.7	4.2	4.5	4.8	5.3	4.8	5.5	5.3	6.4	5.8	5.8	6.2	6.7	6.3	6.5	6.6
12. Social transfers other than in kind	11.0	11.4	12.0	12.1	12.1	12.4	12.5	12.2	12.3	12.1	12.9	12.5	12.5	12.9	12.8	12.8	12.8
13. Social transfers in kind via market producers	0.3	0.3	0.4	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.7	0.9	1.0
14. Interest	2.0	3.5	3.2	3.4	3.2	3.5	3.6	3.5	3.3	3.1	3.1	2.9	3.0	3.1	3.0	3.0	2.9
15. Subsidies	1.7	1.4	1.6	2.0	2.1	1.8	2.0	2.1	2.0	2.1	1.1	1.0	1.0	1.1	1.1	1.4	1.2
16. Other current expenditure	1.2	1.2	1.5	0.9	1.1	1.8	1.6	1.6	1.7	1.7	1.9	1.9	1.8	1.9	2.3	2.3	2.1
17. Total current expenditure	35.0	35.0	37.1	37.3	37.9	39.6	38.7	38.5	37.8	40.0	39.4	37.8	38.2	39.6	39.8	40.3	39.7
18. Gross saving	-0.8	-2.4	-2.5	-1.8	-1.8	-2.5	-1.5	-1.2	0.4	-2.1	-1.7	-1.8	-1.3	-1.9	-0.8	-1.1	-0.7
19. Capital transfers received	0.7	1.1	0.3	0.5	0.5	1.9	3.5	3.2	1.3	0.8	1.1	1.8	1.8	2.2	2.1	2.4	2.4
20. Total revenue	34.8	33.7	35.0	35.9	36.6	39.0	40.7	40.4	39.5	38.7	38.8	37.7	38.6	39.9	41.1	41.6	41.3
21. Gross fixed capital formation	2.8	3.7	3.3	4.0	4.5	3.7	4.6	3.9	3.7	2.3	2.3	2.1	2.5	3.0	2.7	2.7	2.7
22. Other capital expenditure	0.7	0.7	0.8	0.4	3.2	0.3	0.3	0.8	0.3	0.9	0.8	1.3	0.7	0.6	1.4	1.1	1.4
23. Total expenditure	38.5	39.5	41.2	41.7	45.6	43.6	43.6	43.2	41.8	43.3	42.5	41.2	41.3	43.1	43.9	44.1	43.8
24. Tax burden	26.2	27.4	28.9	30.5	30.0	31.7	32.9	33.0	33.9	33.0	33.4	31.9	32.8	33.5	34.6	34.9	34.8
25. Net lending (+) or net borrowing (-)	-3.7	-5.7	-6.3	-5.7	-9.0	-4.6	-2.9	-2.7	-2.3	-4.6	-3.7	-3.5	-2.7	-3.3	-2.8	-2.5	-2.5

Table 12C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Malta

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	-1.0	9.0	7.9	4.2	4.4	9.9	12.3	5.7	5.6	3.9	-2.6	4.3	7.1	1.2	5.4	5.9	4.3
2. Current taxes on income and wealth	-13.0	12.9	11.1	18.6	8.2	-3.8	11.4	9.0	19.1	2.3	7.1	1.6	5.2	10.1	11.6	4.8	5.0
3. Social contributions	7.6	9.5	9.6	3.7	2.1	2.0	5.5	2.5	2.2	8.5	0.7	5.0	6.6	3.6	4.1	5.0	3.2
4. Of which actual social contributions	4.5	12.6	5.8	3.5	1.7	1.8	4.6	2.6	2.3	9.2	0.0	5.4	8.0	3.5	5.6	5.0	3.2
5. Other current revenue, including sales	-12.2	-12.4	3.8	0.2	10.6	9.3	-20.8	0.4	14.0	22.6	-17.3	0.6	6.8	5.5	11.8	2.8	0.8
6. Total current revenue	-4.3	6.6	8.6	7.6	5.8	3.9	6.3	5.5	9.9	6.0	-0.4	3.1	6.3	5.1	7.9	5.0	4.0
7. Government consumption expenditure	11.7	7.8	10.2	5.4	5.7	3.7	0.7	7.4	3.0	16.9	1.0	5.0	4.8	7.4	2.7	5.1	3.6
8. Collective consumption	13.0	5.8	25.9	2.0	8.1	-0.5	0.2	3.1	6.5	15.0	-1.9	0.6	3.3	7.8	2.8	5.2	3.6
9. Social transfers in kind	10.2	9.8	-4.5	9.6	2.9	8.7	1.3	12.2	-0.4	18.9	4.0	9.2	6.2	7.0	2.5	5.1	3.6
10. Compensation of employees	7.9	3.2	16.5	3.0	4.7	1.7	1.5	1.5	4.2	17.6	-0.1	1.4	3.5	4.8	6.4	3.0	2.8
11. Intermediate consumption	5.6	21.3	-7.9	10.9	11.3	12.9	-4.2	19.9	3.6	29.8	-9.4	8.2	10.2	11.3	-1.6	8.0	5.0
12. Social transfers other than in kind	13.8	2.2	7.1	6.5	4.0	2.9	6.9	3.0	8.2	5.0	6.8	4.7	3.9	6.1	4.1	4.0	5.0
13. Social transfers in kind via market producers	3.0	2.7	16.2	27.9	9.1	13.0	12.3	20.1	0.1	12.1	11.0	-0.9	16.0	-8.1	15.7	38.6	8.3
14. Interest	14.2	6.3	-5.7	12.6	-1.6	9.8	8.4	1.1	0.9	3.0	-1.7	1.5	7.8	6.3	1.8	2.5	2.4
15. Subsidies	34.6	-18.6	18.5	35.7	6.1	-10.0	17.6	8.1	2.4	11.6	-48.8	4.5	-2.7	18.2	3.4	36.6	-13.3
16. Other current expenditure 1)	-0.3	0.3	0.3	-0.7	0.3	0.7	-0.2	-0.1	0.1	0.0	0.2	0.0	-0.1	0.1	0.4	0.0	-0.1
17. Total current expenditure	10.1	5.2	8.5	5.7	5.6	5.5	3.6	4.9	5.3	13.1	-1.5	3.8	4.8	6.6	5.0	5.6	3.2
18. Gross saving 1)	-4.7	0.5	-0.1	0.6	0.0	-0.7	1.0	0.3	1.6	-2.5	0.4	-0.2	0.5	-0.6	1.0	-0.2	0.3
19. Capital transfers received	206.6	7.6	-69.2	52.3	12.8	278.7	93.3	-2.9	-58.0	-33.4	35.8	79.8	2.6	27.9	1.1	17.0	5.5
20. Total revenue	-0.2	6.6	6.1	8.0	5.9	7.7	10.6	4.8	4.5	4.7	0.3	5.2	6.1	6.2	7.6	5.6	4.1
21. Gross fixed capital formation	25.6	-6.0	-7.9	25.5	17.8	-16.2	30.6	-10.1	0.6	-32.5	-1.4	-2.2	23.8	24.6	-5.5	4.0	6.0
22. Other capital expenditure 1)	0.3	-0.1	0.1	-0.4	2.8	-2.9	0.0	0.5	-0.5	0.7	-0.2	0.5	-0.6	-0.1	0.8	-0.3	0.3
23. Total expenditure	11.8	3.9	7.0	6.2	13.8	-3.4	6.0	4.4	3.7	10.7	-1.8	5.0	4.1	7.2	6.3	4.9	4.0
24. Tax burden	-3.5	11.9	8.1	10.9	2.2	6.8	10.0	5.9	9.9	4.0	1.3	3.2	6.6	5.3	7.6	5.3	4.4
25. Net lending (+) or net borrowing (-)	-4.2	1.2	-0.5	0.5	-3.3	4.4	1.7	0.2	0.4	-2.3	0.9	0.2	0.7	-0.5	0.4	0.3	0.1

1) Changes in GDP ratios.

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

Malta	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	6.9	5.7	6.3	5.7	9.0	4.6	2.9	2.7	2.3	4.6	3.7	3.5	2.7	3.3	2.8	2.5	2.5
2. Interest payments (% of GDP)	3.6	3.5	3.2	3.4	3.2	3.5	3.6	3.5	3.3	3.1	3.1	2.9	3.0	3.1	3.0	3.0	2.9
3. Implicit interest rate 2)	7.3	6.9	6.1	6.1	5.8	5.4	5.5	5.4	5.6	5.5	5.0	4.7	4.7	4.6	4.5	4.2	4.2
4. Nominal GDP growth rate	5.8	9.6	2.4	5.1	3.9	1.1	6.1	5.4	7.1	7.0	-0.1	8.3	3.8	2.8	4.4	4.3	4.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	6.9	5.7	6.3	5.7	9.0	4.6	2.9	2.7	2.3	4.6	3.7	3.5	2.7	3.3	2.8	2.5	2.5
6. Contribution of nominal GDP growth	-2.8	-4.8	-1.3	-2.8	-2.2	-0.7	-4.0	-3.5	-4.1	-4.0	0.1	-5.1	-2.4	-1.9	-3.0	-3.0	-3.3
7. Stock-flow adjustment 3)	-0.7	-2.2	0.0	-3.9	1.3	-0.1	-0.7	-4.7	0.1	-0.4	1.9	1.1	2.5	0.6	2.4	0.0	-0.5
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	3.3	2.2	3.1	2.3	5.8	1.1	-0.7	-0.7	-0.9	1.5	0.6	0.6	-0.3	0.2	-0.2	-0.4	-0.4
9. Snow-ball effect	0.7	-1.4	1.9	0.6	1.1	2.8	-0.4	-0.1	-0.9	-0.8	3.2	-2.2	0.6	1.2	0.0	0.0	-0.4
10. Stock-flow adjustment 3)	-0.7	-2.2	0.0	-3.9	1.3	-0.1	-0.7	-4.7	0.1	-0.4	1.9	1.1	2.5	0.6	2.4	0.0	-0.5
(% of GDP)																	
11. Change in gross debt 5)	3.4	-1.3	5.0	-1.0	8.1	3.8	-1.8	-5.5	-1.8	0.2	5.6	-0.5	2.8	2.0	2.2	-0.5	-1.3
12. Level of gross debt (end of year)	55.2	53.9	58.9	57.9	66.0	69.8	68.0	62.5	60.7	60.9	66.5	66.0	68.8	70.8	73.0	72.5	71.1

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 13A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Netherlands****(Mrd EURO-NLG)**

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	6.5	10.2	16.5	20.5	25.1	32.6	49.0	68.2	71.2	72.5	68.1	71.4	69.6	68.4	70.8	73.8	75.60
2. Current taxes on income and wealth	8.9	16.0	24.5	24.7	36.6	37.5	48.5	62.4	67.9	69.3	67.7	70.1	68.6	65.6	65.9	69.0	74.70
3. Social contributions	9.4	18.4	28.8	39.6	40.2	52.1	68.7	79.9	81.5	90.4	83.5	87.2	92.6	99.6	102.0	104.5	108.70
4. Of which actual social contributions	8.5	16.5	26.0	36.9	36.9	48.4	64.5	75.6	77.1	86.3	79.2	83.1	88.8	95.8	98.4	100.8	104.80
5. Other current revenue, including sales	3.2	6.3	13.3	22.4	18.3	21.0	24.8	36.4	37.0	43.4	41.5	41.0	40.5	43.0	44.6	40.6	40.30
6. Total current revenue	28.0	50.9	83.1	107.2	120.1	143.1	191.1	246.8	257.7	275.7	260.8	269.7	271.3	276.5	283.2	287.9	299.30
7. Government consumption expenditure	13.3	24.5	39.9	47.7	56.1	72.7	91.9	135.4	143.9	152.8	164.1	167.0	167.3	170.6	170.3	172.6	172.60
8. Collective consumption	7.0	12.4	20.0	23.6	27.6	34.6	41.8	55.6	58.3	62.3	66.8	66.7	65.1	65.7	65.8	67.1	68.40
9. Social transfers in kind	6.3	12.1	20.0	24.1	28.5	38.1	50.1	79.8	85.5	90.5	97.3	100.3	102.2	105.0	104.5	105.5	104.20
10. Compensation of employees	8.4	15.0	22.7	24.6	26.4	32.3	39.6	50.2	52.3	54.7	57.7	59.2	58.9	58.6	57.5	58.0	59.10
11. Intermediate consumption	2.8	4.3	7.9	11.3	15.1	20.2	27.3	39.0	41.0	44.0	47.4	46.9	45.5	45.5	46.2	42.3	44.60
12. Social transfers other than in kind	8.5	17.6	29.9	37.3	44.5	46.3	47.2	58.1	59.0	61.5	65.6	68.8	70.8	72.9	76.5	78.1	82.90
13. Social transfers in kind via market producers	2.4	5.1	8.9	12.2	15.8	22.7	29.2	51.7	55.9	59.3	64.1	66.4	68.1	70.9	70.5	72.9	73.60
14. Interest	1.9	3.1	6.0	12.4	14.1	17.2	15.3	11.8	12.5	13.0	12.5	12.2	12.3	11.4	10.8	10.6	10.50
15. Subsidies	0.6	1.5	2.8	4.7	5.5	3.1	6.1	6.1	7.1	7.2	8.9	9.2	8.6	7.9	7.8	7.7	7.30
16. Other current expenditure	0.5	1.2	1.5	1.9	2.1	3.8	7.6	10.9	10.5	11.1	8.9	10.9	10.7	11.0	11.3	11.4	11.30
17. Total current expenditure	25.1	47.9	79.8	104.5	123.5	145.6	172.3	227.9	238.1	250.9	265.1	273.5	274.9	278.3	280.7	280.8	288.80
18. Gross saving	2.9	3.0	3.3	2.7	-3.3	-2.5	18.8	18.9	19.5	24.8	-4.4	-3.8	-3.6	-1.7	2.6	7.1	10.50
19. Capital transfers received	0.3	0.4	0.5	0.6	0.7	1.0	1.7	2.1	2.1	2.0	2.0	2.1	1.8	1.6	2.0	2.1	2.20
20. Total revenue	28.3	51.3	83.6	107.8	120.8	144.2	192.9	248.8	259.8	277.7	262.8	271.7	273.1	278.1	285.3	290.0	301.50
21. Gross fixed capital formation	3.6	5.0	6.6	6.8	7.8	9.6	13.1	17.8	19.0	20.5	21.5	21.3	20.0	20.0	19.6	20.3	20.00
22. Other capital expenditure	0.6	1.5	3.6	3.7	2.5	17.1	-0.8	0.2	1.6	3.2	8.2	7.0	4.1	4.2	0.2	5.9	4.30
23. Total expenditure	29.4	54.3	90.0	115.0	133.8	172.3	184.6	245.9	258.7	274.6	294.9	301.9	299.1	302.5	300.4	307.1	313.10
24. Tax burden	24.6	43.5	69.0	84.8	102.0	122.7	166.9	210.7	221.2	233.1	218.8	228.5	231.1	233.8	239.5	248.2	259.90
25. Net lending (+) or net borrowing (-)	-1.0	-3.0	-6.4	-7.2	-13.0	-28.1	8.2	2.9	1.0	3.1	-32.1	-30.1	-26.0	-24.3	-15.2	-17.1	-11.60

Table 13B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Netherlands****(percentage of GDP at current market prices (excessive deficit procedure))**

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	9.8	9.6	10.1	10.2	10.3	10.7	11.7	12.6	12.5	12.2	11.9	12.2	11.6	11.4	11.7	12.0	12.0
2. Current taxes on income and wealth	13.5	15.0	15.0	12.3	15.0	12.3	11.6	11.5	11.9	11.7	11.8	12.0	11.5	10.9	10.9	11.2	11.8
3. Social contributions	14.3	17.3	17.7	19.7	16.5	17.1	16.4	14.8	14.2	15.2	14.6	14.9	15.5	16.6	16.9	16.9	17.2
4. Of which actual social contributions	12.8	15.5	16.0	18.4	15.2	15.9	15.4	14.0	13.5	14.5	13.8	14.2	14.8	16.0	16.3	16.3	16.6
5. Other current revenue, including sales	4.9	5.9	8.2	11.2	7.5	6.9	5.9	6.7	6.5	7.3	7.2	7.0	6.8	7.2	7.4	6.6	6.4
6. Total current revenue	42.5	47.8	51.0	53.4	49.3	46.9	45.7	45.7	45.1	46.4	45.5	46.0	45.3	46.1	47.0	46.7	47.4
7. Government consumption expenditure	20.2	22.9	24.5	23.7	23.0	23.8	22.0	25.1	25.2	25.7	28.6	28.5	27.9	28.5	28.3	28.0	27.3
8. Collective consumption	10.6	11.6	12.2	11.8	11.3	11.3	10.0	10.3	10.2	10.5	11.7	11.4	10.9	11.0	10.9	10.9	10.8
9. Social transfers in kind	9.6	11.3	12.2	12.0	11.7	12.5	12.0	14.8	15.0	15.2	17.0	17.1	17.1	17.5	17.3	17.1	16.5
10. Compensation of employees	12.7	14.0	13.9	12.2	10.8	10.6	9.5	9.3	9.1	9.2	10.1	10.1	9.8	9.8	9.5	9.4	9.3
11. Intermediate consumption	4.3	4.0	4.9	5.6	6.2	6.6	6.5	7.2	7.2	7.4	8.3	8.0	7.6	7.6	7.7	6.9	7.0
12. Social transfers other than in kind	13.0	16.6	18.3	18.6	18.2	15.2	11.3	10.8	10.3	10.3	11.4	11.7	11.8	12.2	12.7	12.7	13.1
13. Social transfers in kind via market producers	3.6	4.8	5.5	6.1	6.5	7.4	7.0	9.6	9.8	10.0	11.2	11.3	11.4	11.8	11.7	11.8	11.6
14. Interest	2.8	2.9	3.7	6.2	5.8	5.6	3.7	2.2	2.2	2.2	2.2	2.1	2.1	1.9	1.8	1.7	1.7
15. Subsidies	0.9	1.4	1.7	2.4	2.2	1.0	1.5	1.1	1.2	1.2	1.6	1.6	1.4	1.3	1.3	1.2	1.2
16. Other current expenditure	0.8	1.1	0.9	1.0	0.9	1.3	1.8	2.0	1.8	1.9	1.6	1.9	1.8	1.8	1.9	1.8	1.8
17. Total current expenditure	38.2	44.9	49.0	52.0	50.7	47.7	41.2	42.2	41.6	42.2	46.3	46.6	45.9	46.4	46.6	45.5	45.7
18. Gross saving	4.4	2.8	2.0	1.4	-1.4	-0.8	4.5	3.5	3.4	4.2	-0.8	-0.7	-0.6	-0.3	0.4	1.1	1.7
19. Capital transfers received	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3
20. Total revenue	43.0	48.1	51.2	53.7	49.6	47.2	46.1	46.1	45.4	46.7	45.8	46.3	45.6	46.4	47.3	47.0	47.7
21. Gross fixed capital formation	5.5	4.7	4.1	3.4	3.2	3.2	3.1	3.3	3.3	3.5	3.8	3.6	3.3	3.3	3.2	3.3	3.2
22. Other capital expenditure	0.9	1.4	2.2	1.8	1.0	5.6	-0.2	0.0	0.3	0.5	1.4	1.2	0.7	0.7	0.0	1.0	0.7
23. Total expenditure	44.6	51.0	55.2	57.3	54.9	56.4	44.2	45.5	45.2	46.2	51.4	51.4	49.9	50.5	49.9	49.8	49.5
24. Tax burden	37.4	40.8	42.3	42.2	41.9	40.2	39.9	39.0	38.7	39.2	38.2	38.9	38.6	39.0	39.7	40.2	41.1
25. Net lending (+) or net borrowing (-)	-1.6	-2.8	-3.9	-3.6	-5.3	-9.2	2.0	0.5	0.2	0.5	-5.6	-5.1	-4.3	-4.1	-2.5	-2.8	-1.8

Table 13C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Netherlands

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

	1972	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	14.9	12.4	3.0	4.4	6.7	5.5	6.9	6.7	4.5	1.8	-6.1	4.8	-2.5	-1.7	3.5	4.3	2.4
2. Current taxes on income and wealth	17.2	14.6	7.8	3.3	18.6	-2.6	6.7	6.7	8.9	2.0	-2.3	3.6	-2.1	-4.4	0.4	4.8	8.2
3. Social contributions	14.5	14.2	6.3	4.3	-3.7	-2.5	7.0	11.7	2.0	11.0	-7.7	4.5	6.2	7.5	2.4	2.5	4.0
4. Of which actual social contributions	14.2	13.6	7.9	4.7	-4.6	-2.9	7.6	13.7	1.9	11.9	-8.2	5.0	6.8	7.9	2.7	2.5	4.0
5. Other current revenue, including sales	14.0	25.0	16.6	11.0	7.1	-0.6	12.1	11.0	1.8	17.3	-4.3	-1.4	-1.2	6.1	3.8	-9.0	-0.7
6. Total current revenue	15.4	15.2	7.6	5.4	6.2	-0.5	7.5	8.9	4.4	7.0	-5.4	3.4	0.6	1.9	2.4	1.7	4.0
7. Government consumption expenditure	15.5	17.9	6.8	4.9	5.0	5.0	7.0	11.3	6.2	6.2	7.4	1.7	0.2	2.0	-0.2	1.3	0.0
8. Collective consumption	13.8	16.4	5.9	4.6	5.3	5.8	5.4	4.9	4.9	6.7	7.3	-0.2	-2.3	0.8	0.2	2.0	2.0
9. Social transfers in kind	17.3	19.4	7.8	5.2	4.7	4.2	8.3	16.3	7.1	5.9	7.5	3.1	1.9	2.7	-0.4	0.9	-1.2
10. Compensation of employees	15.1	16.3	5.3	1.2	3.4	3.6	5.9	1.4	4.1	4.6	5.5	2.6	-0.6	-0.4	-2.0	0.8	1.9
11. Intermediate consumption	4.4	14.8	8.7	5.3	6.3	5.5	6.5	7.2	5.0	7.4	7.7	-1.1	-3.0	0.1	1.6	-8.4	5.2
12. Social transfers other than in kind	18.7	22.3	8.8	-1.9	12.4	-2.5	1.4	3.3	1.5	4.4	6.7	4.8	3.0	2.9	5.0	2.0	6.2
13. Social transfers in kind via market producers	25.0	22.4	10.2	13.5	6.0	4.2	9.0	24.9	8.0	6.2	8.0	3.5	2.7	4.1	-0.5	3.3	1.0
14. Interest	6.3	12.5	20.4	8.5	6.9	7.0	-7.6	-2.1	5.9	4.6	-3.9	-2.6	1.2	-7.8	-4.8	-1.6	-1.0
15. Subsidies	26.8	26.4	7.5	12.5	4.1	-43.6	5.8	-0.8	15.9	0.9	23.6	3.4	-6.5	-7.8	-1.1	-2.2	-4.9
16. Other current expenditure 1)	0.0	0.3	0.0	-0.1	-0.1	0.0	0.3	0.0	-0.2	0.0	-0.3	0.3	-0.1	0.0	0.0	0.0	-0.1
17. Total current expenditure	15.6	19.8	8.5	3.0	7.5	0.6	4.6	7.5	4.5	5.3	5.7	3.2	0.5	1.2	0.9	0.1	2.8
18. Gross saving 1)	0.1	-1.4	-0.4	1.2	-0.6	-0.5	1.1	0.6	-0.1	0.8	-4.9	0.1	0.0	0.3	0.7	0.7	0.5
19. Capital transfers received	-12.5	9.7	8.5	9.3	-2.8	-11.1	8.3	7.5	2.1	-3.9	-0.6	2.1	-12.4	-11.0	26.7	2.4	4.7
20. Total revenue	15.1	15.1	7.6	5.4	6.1	-0.6	7.5	8.9	4.4	6.9	-5.4	3.4	0.5	1.8	2.6	1.7	4.0
21. Gross fixed capital formation	-1.7	21.6	11.4	-2.2	8.0	4.3	12.5	5.6	6.4	8.2	4.9	-0.9	-6.1	-0.2	-2.1	3.8	-1.6
22. Other capital expenditure 1)	-0.3	0.6	0.9	-0.2	-0.4	5.2	-0.6	-0.2	0.2	0.3	0.9	-0.2	-0.5	0.0	-0.7	0.9	-0.3
23. Total expenditure	12.8	21.2	10.6	2.3	6.7	11.0	3.9	7.0	5.2	6.1	7.4	2.4	-0.9	1.1	-0.7	2.2	2.0
24. Tax burden	14.9	13.6	6.6	4.3	5.7	-0.4	7.1	9.2	5.0	5.4	-6.1	4.4	1.1	1.2	2.4	3.6	4.7
25. Net lending (+) or net borrowing (-)	0.9	-2.6	-1.5	1.6	-0.3	-5.7	1.6	0.8	-0.4	0.3	-6.1	0.5	0.8	0.3	1.5	-0.2	0.9

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	9.2	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.5	5.6	5.1	4.3	4.1	2.5	2.8	1.8
2. Interest payments (% of GDP)	5.6	3.7	3.2	2.8	2.6	2.5	2.3	2.2	2.2	2.2	2.2	2.1	2.1	1.9	1.8	1.7	1.7
3. Implicit interest rate 2)	7.8	6.5	6.3	5.7	5.2	4.9	4.7	4.4	4.9	5.0	3.6	3.5	3.3	2.9	2.5	2.4	2.3
4. Nominal GDP growth rate	5.2	8.2	7.1	3.9	2.5	3.0	4.5	5.2	5.8	4.0	-3.6	2.4	2.1	0.0	0.6	2.4	2.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	9.2	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.5	5.6	5.1	4.3	4.1	2.5	2.8	1.8
6. Contribution of nominal GDP growth	-3.8	-4.6	-3.6	-1.9	-1.2	-1.5	-2.3	-2.6	-2.6	-1.7	2.2	-1.4	-1.3	0.0	-0.4	-1.7	-1.8
7. Stock-flow adjustment 3)	-5.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.4	-5.5	-1.1	-0.7	1.5	0.1	-0.8	-0.4
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	3.6	-5.6	-2.9	-0.7	0.6	-0.7	-2.1	-2.7	-2.4	-2.7	3.4	3.1	2.3	2.2	0.7	1.0	0.2
9. Snow-ball effect	1.9	-1.0	-0.4	0.9	1.3	1.0	0.1	-0.4	-0.4	0.5	4.4	0.7	0.8	1.9	1.4	0.0	-0.1
10. Stock-flow adjustment 3)	-5.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.4	-5.5	-1.1	-0.7	1.5	0.1	-0.8	-0.4
(% of GDP)																	
11. Change in gross debt 5)	0.3	-7.4	-3.1	-0.2	1.5	0.4	-0.6	-4.4	-2.1	13.2	2.3	2.6	2.3	5.5	2.2	0.3	-0.4
12. Level of gross debt (end of year)	76.1	53.8	50.7	50.5	52.0	52.4	51.8	47.4	45.3	58.5	60.8	63.4	65.7	71.3	73.5	73.8	73.4

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 1995)****Austria****(Mrd EURO-ATS)**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	11.7	16.3	20.7	24.5	30.5	34.6	35.5	36.3	38.2	39.9	40.4	41.4	43.1	44.9	45.4	46.7	48.1
2. Current taxes on income and wealth	8.9	12.6	15.5	20.4	27.3	31.4	31.3	33.2	36.5	39.5	35.1	36.4	39.0	41.2	43.0	45.2	47.3
3. Social contributions	10.8	15.8	20.8	30.1	34.9	37.9	39.5	41.2	42.9	44.9	45.6	46.6	48.7	50.4	52.4	54.0	55.5
4. Of which actual social contributions	9.3	13.6	17.9	26.2	30.9	34.5	35.9	37.4	39.0	40.8	41.2	42.1	44.0	45.6	47.6	49.0	50.4
5. Other current revenue, including sales	4.8	6.9	9.4	12.8	11.4	10.9	11.4	11.7	12.2	12.0	12.5	13.2	13.5	13.9	13.9	14.3	14.7
6. Total current revenue	36.2	51.6	66.5	87.7	104.1	114.9	117.7	122.4	129.9	136.3	133.6	137.6	144.3	150.4	154.8	160.3	165.5
7. Government consumption expenditure	13.9	19.9	25.3	35.5	39.6	43.3	45.1	47.3	49.4	52.8	54.6	55.5	56.7	58.4	59.6	61.1	62.6
8. Collective consumption	6.3	9.1	11.1	15.2	17.1	18.5	19.2	19.9	20.4	22.0	22.8	23.1	23.3	23.8	24.3	24.9	25.6
9. Social transfers in kind	7.6	10.8	14.2	20.2	22.5	24.8	25.9	27.4	29.0	30.8	31.8	32.5	33.4	34.5	35.3	36.2	37.0
10. Compensation of employees	8.5	12.2	15.6	22.0	22.9	21.9	22.9	24.0	24.8	26.0	27.2	27.8	28.3	29.1	29.3	29.9	30.4
11. Intermediate consumption	3.6	5.5	6.8	10.3	10.3	10.3	10.7	11.1	11.6	12.8	12.9	12.9	13.0	13.4	13.9	14.3	14.6
12. Social transfers other than in kind	12.5	18.4	23.9	34.5	39.4	44.8	46.0	47.6	48.9	51.1	54.3	56.4	57.0	59.1	61.4	63.5	65.6
13. Social transfers in kind via market producers	2.9	3.9	5.1	7.2	10.4	12.5	13.0	13.8	14.7	15.5	15.9	16.2	16.9	17.6	18.1	18.7	19.2
14. Interest	1.6	3.2	5.1	7.0	7.2	6.7	7.1	7.1	7.5	7.3	7.6	7.6	7.8	8.0	8.0	8.3	8.6
15. Subsidies	2.4	3.2	4.1	4.8	6.5	8.2	8.2	8.7	8.9	9.9	9.8	9.9	10.3	10.9	10.7	11.1	11.1
16. Other current expenditure	1.6	2.2	2.9	4.2	4.5	5.9	6.4	6.3	6.4	6.8	7.4	8.0	8.2	8.0	9.3	9.6	9.8
17. Total current expenditure	33.2	48.7	63.5	90.0	101.2	110.3	114.3	118.6	122.8	129.5	135.2	138.8	141.5	146.0	150.7	155.4	159.4
18. Gross saving	3.1	2.8	2.9	-2.2	2.9	4.7	3.5	3.8	7.1	6.8	-1.5	-1.2	2.8	4.4	4.1	4.9	6.1
19. Capital transfers received	0.1	0.1	0.2	0.4	0.4	0.5	0.4	0.6	0.6	0.3	0.3	0.2	0.3	0.2	1.0	0.5	0.3
20. Total revenue	36.3	51.7	66.6	88.1	104.4	115.5	118.2	123.0	130.5	136.7	133.9	137.8	144.6	150.6	155.7	160.8	165.8
21. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.3	2.7	2.9	2.9	2.9	3.2	3.3	3.2	3.0	3.1	3.2	3.3	3.4
22. Other capital expenditure	1.5	2.6	2.5	3.0	3.5	12.9	5.1	5.5	7.1	6.6	6.8	8.7	7.4	9.3	6.6	11.3	8.1
23. Total expenditure	37.9	54.8	70.2	98.3	107.9	125.9	122.3	127.0	132.8	139.3	145.3	150.6	151.9	158.5	160.5	169.9	170.9
24. Tax burden	30.0	42.5	54.2	72.5	89.9	101.1	103.4	107.7	114.5	120.9	117.3	120.4	126.7	132.1	137.1	141.5	146.1
25. Net lending (+) or net borrowing (-)	-1.6	-3.2	-3.5	-10.1	-3.5	-10.4	-4.2	-4.0	-2.4	-2.6	-11.3	-12.9	-7.3	-7.9	-4.8	-9.1	-5.1

Table 14B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Austria****(percentage of GDP at current market prices (excessive deficit procedure))**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	15.3	15.8	15.2	14.0	14.6	14.7	14.5	14.0	13.9	14.1	14.6	14.5	14.4	14.6	14.5	14.4	14.3
2. Current taxes on income and wealth	11.6	12.2	11.4	11.7	13.1	13.4	12.8	12.8	13.3	14.0	12.7	12.8	13.0	13.4	13.7	14.0	14.1
3. Social contributions	14.1	15.3	15.3	17.2	16.8	16.2	16.1	15.9	15.7	15.9	16.5	16.3	16.3	16.4	16.7	16.6	16.5
4. Of which actual social contributions	12.2	13.1	13.1	15.0	14.8	14.7	14.6	14.4	14.2	14.4	14.9	14.8	14.7	14.9	15.2	15.1	15.0
5. Other current revenue, including sales	6.3	6.7	6.9	7.3	5.5	4.6	4.6	4.5	4.5	4.2	4.5	4.6	4.5	4.5	4.4	4.4	4.4
6. Total current revenue	47.4	49.9	48.8	50.2	49.9	49.0	48.0	47.3	47.4	48.2	48.4	48.2	48.2	49.0	49.4	49.4	49.3
7. Government consumption expenditure	18.2	19.2	18.6	20.3	19.0	18.4	18.4	18.3	18.0	18.7	19.8	19.5	18.9	19.0	19.0	18.9	18.6
8. Collective consumption	8.2	8.8	8.2	8.7	8.2	7.9	7.8	7.7	7.4	7.8	8.3	8.1	7.8	7.8	7.8	7.7	7.6
9. Social transfers in kind	9.9	10.5	10.5	11.6	10.8	10.6	10.6	10.6	10.6	10.9	11.5	11.4	11.2	11.2	11.3	11.2	11.0
10. Compensation of employees	11.1	11.9	11.5	12.6	11.0	9.3	9.3	9.3	9.0	9.2	9.8	9.8	9.5	9.5	9.4	9.2	9.1
11. Intermediate consumption	4.7	5.3	5.0	5.9	4.9	4.4	4.4	4.3	4.2	4.5	4.7	4.5	4.3	4.4	4.4	4.4	4.4
12. Social transfers other than in kind	16.4	17.8	17.5	19.7	18.9	19.1	18.8	18.4	17.8	18.1	19.7	19.8	19.1	19.3	19.6	19.6	19.5
13. Social transfers in kind via market producers	3.8	3.8	3.7	4.1	5.0	5.3	5.3	5.3	5.4	5.5	5.8	5.7	5.6	5.7	5.8	5.8	5.7
14. Interest	2.1	3.1	3.8	4.0	3.4	2.8	2.9	2.7	2.7	2.6	2.8	2.7	2.6	2.6	2.6	2.6	2.6
15. Subsidies	3.1	3.1	3.0	2.8	3.1	3.5	3.4	3.4	3.3	3.5	3.5	3.5	3.4	3.6	3.4	3.4	3.3
16. Other current expenditure	2.1	2.2	2.2	2.4	2.2	2.5	2.6	2.4	2.3	2.4	2.7	2.8	2.7	2.6	3.0	2.9	2.9
17. Total current expenditure	43.4	47.2	46.7	51.5	48.5	47.0	46.6	45.8	44.8	45.8	48.9	48.7	47.3	47.6	48.1	47.9	47.5
18. Gross saving	4.0	2.7	2.2	-1.3	1.4	2.0	1.4	1.5	2.6	2.4	-0.5	-0.4	0.9	1.4	1.3	1.5	1.8
19. Capital transfers received	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.1
20. Total revenue	47.5	50.0	48.9	50.4	50.1	49.2	48.2	47.5	47.6	48.3	48.5	48.3	48.3	49.1	49.7	49.6	49.4
21. Gross fixed capital formation	4.2	3.4	3.0	3.0	1.6	1.2	1.2	1.1	1.1	1.1	1.2	1.1	1.0	1.0	1.0	1.0	1.0
22. Other capital expenditure	2.0	2.5	1.9	1.7	1.7	5.5	2.1	2.1	2.6	2.3	2.5	3.0	2.5	3.0	2.1	3.5	2.4
23. Total expenditure	49.6	53.1	51.5	56.2	51.8	53.6	49.9	49.0	48.5	49.3	52.6	52.8	50.8	51.6	51.2	52.4	50.9
24. Tax burden	39.2	41.1	39.8	41.5	43.1	43.1	42.2	41.6	41.8	42.8	42.5	42.2	42.3	43.0	43.8	43.6	43.5
25. Net lending (+) or net borrowing (-)	-2.1	-3.1	-2.6	-5.8	-1.7	-4.4	-1.7	-1.5	-0.9	-0.9	-4.1	-4.5	-2.5	-2.6	-1.5	-2.8	-1.5

Table 14C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Austria

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	6.8	4.3	5.1	-5.6	2.0	4.2	2.6	2.3	5.1	4.6	1.3	2.5	4.1	4.2	1.1	2.9	3.0
2. Current taxes on income and wealth	11.2	11.0	14.4	9.6	3.9	2.5	-0.3	6.0	10.0	8.1	-11.1	3.6	7.1	5.6	4.5	5.1	4.5
3. Social contributions	10.2	8.0	6.7	5.0	2.7	2.9	4.1	4.3	4.2	4.5	1.6	2.1	4.4	3.6	4.0	3.0	2.8
4. Of which actual social contributions	10.2	8.0	6.8	5.4	2.9	4.0	4.0	4.3	4.3	4.5	1.2	2.1	4.6	3.6	4.3	3.0	2.8
5. Other current revenue, including sales	13.7	6.1	10.5	6.8	3.7	4.4	4.1	2.7	4.6	-1.7	4.2	5.3	2.9	2.7	-0.1	3.1	2.3
6. Total current revenue	9.8	7.3	8.4	3.0	2.9	3.3	2.4	4.0	6.1	5.0	-2.0	2.9	4.9	4.2	2.9	3.6	3.3
7. Government consumption expenditure	9.2	6.6	6.2	5.3	1.5	3.0	4.1	5.0	4.4	6.8	3.4	1.8	2.1	2.9	2.2	2.5	2.4
8. Collective consumption	6.3	5.6	5.0	6.7	0.5	3.8	3.8	3.8	2.5	7.9	3.6	1.3	0.7	2.5	2.1	2.5	2.5
9. Social transfers in kind	11.6	7.5	7.2	4.3	2.3	2.4	4.4	6.0	5.7	6.0	3.4	2.1	3.0	3.3	2.2	2.5	2.4
10. Compensation of employees	9.5	6.7	7.0	6.4	1.6	1.6	4.4	4.9	3.3	4.7	4.7	2.3	1.7	2.9	0.6	1.9	1.9
11. Intermediate consumption	9.7	6.7	6.3	6.8	-1.7	4.5	3.8	4.2	4.2	10.6	0.4	0.2	0.8	2.8	4.0	3.0	2.3
12. Social transfers other than in kind	9.4	7.6	7.2	6.0	4.0	2.6	2.6	3.4	2.7	4.6	6.3	3.7	1.2	3.7	3.9	3.5	3.2
13. Social transfers in kind via market producers	8.9	5.6	5.8	4.6	3.3	6.9	3.9	6.2	6.3	5.9	2.3	2.1	4.2	4.0	3.0	3.2	3.0
14. Interest	19.1	11.0	12.5	12.4	6.7	0.9	6.1	0.5	6.0	-2.8	4.5	-0.5	3.1	1.9	0.1	3.6	3.5
15. Subsidies	6.8	9.9	4.8	0.8	-1.3	1.2	0.8	5.4	2.7	10.8	-0.9	1.3	4.0	6.0	-2.4	4.5	0.1
16. Other current expenditure 1)	0.1	0.1	-0.1	-0.2	0.0	-0.4	0.1	-0.2	-0.1	0.1	0.3	0.1	-0.1	-0.1	0.4	0.0	0.0
17. Total current expenditure	9.8	7.6	7.0	5.8	2.6	2.1	3.6	3.8	3.6	5.5	4.4	2.7	2.0	3.2	3.2	3.1	2.6
18. Gross saving 1)	0.1	-0.1	0.6	-1.4	0.1	0.6	-0.6	0.1	1.1	-0.2	-3.0	0.1	1.4	0.5	-0.1	0.2	0.3
19. Capital transfers received	7.3	-7.8	-8.3	158.9	-22.5	1.3	-18.0	27.4	8.6	-43.0	-15.1	-38.6	43.0	-4.5	295.2	-47.3	-39.2
20. Total revenue	9.8	7.2	8.4	3.3	2.8	3.3	2.3	4.1	6.1	4.8	-2.0	2.9	4.9	4.2	3.4	3.2	3.1
21. Gross fixed capital formation	3.7	2.1	4.3	-2.8	-7.3	-2.5	6.1	0.2	0.6	10.2	1.4	-3.8	-5.3	4.8	1.0	3.5	3.5
22. Other capital expenditure 1)	0.2	0.1	0.1	-0.2	-0.4	3.6	-3.4	0.0	0.5	-0.3	0.2	0.6	-0.6	0.6	-0.9	1.4	-1.1
23. Total expenditure	9.7	7.4	7.2	4.9	1.6	9.3	-2.8	3.8	4.6	4.9	4.3	3.7	0.9	4.3	1.3	5.9	0.6
24. Tax burden	9.2	7.4	8.2	4.5	2.9	3.3	2.2	4.1	6.4	5.6	-3.0	2.6	5.2	4.3	3.7	3.3	3.2
25. Net lending (+) or net borrowing (-)	0.0	-0.1	0.5	-0.8	0.6	-2.9	2.8	0.2	0.7	-0.1	-3.2	-0.4	2.1	-0.1	1.0	-1.3	1.3

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.8	1.7	0.0	0.7	1.5	4.4	1.7	1.5	0.9	0.9	4.1	4.5	2.5	2.6	1.5	2.8	1.5
2. Interest payments (% of GDP)	4.0	3.4	3.4	3.1	2.9	2.8	2.9	2.7	2.7	2.6	2.8	2.7	2.6	2.6	2.6	2.6	2.6
3. Implicit interest rate 2)	6.5	5.4	5.2	4.8	4.5	4.5	4.6	4.5	4.7	4.4	4.2	4.0	3.8	3.7	3.5	3.6	3.3
4. Nominal GDP growth rate	4.5	4.6	2.7	3.0	2.0	4.3	4.5	5.6	5.8	3.2	-2.3	3.2	4.9	2.6	2.0	3.5	3.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.8	1.7	0.0	0.7	1.5	4.4	1.7	1.5	0.9	0.9	4.1	4.5	2.5	2.6	1.5	2.8	1.5
6. Contribution of nominal GDP growth	-2.8	-3.0	-1.8	-1.9	-1.3	-2.7	-2.8	-3.4	-3.4	-1.9	1.5	-2.2	-3.4	-1.8	-1.5	-2.5	-2.8
7. Stock-flow adjustment 3)	1.2	0.6	2.3	0.6	-1.1	-2.3	0.6	0.0	0.5	4.5	-0.3	0.9	1.6	0.6	0.0	5.5	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.8	-1.8	-3.3	-2.4	-1.4	1.6	-1.2	-1.2	-1.9	-1.7	1.3	1.8	-0.2	0.0	-1.0	0.3	-1.0
9. Snow-ball effect	1.2	0.5	1.6	1.2	1.6	0.1	0.1	-0.7	-0.7	0.7	4.3	0.5	-0.8	0.8	1.1	0.0	-0.2
10. Stock-flow adjustment 3)	1.2	0.6	2.3	0.6	-1.1	-2.3	0.6	0.0	0.5	4.5	-0.3	0.9	1.6	0.6	0.0	5.5	0.1
(% of GDP)																	
11. Change in gross debt 5)	4.2	-0.6	0.6	-0.6	-0.9	-0.6	-0.5	-1.9	-2.1	3.6	5.3	3.3	0.6	1.3	0.1	5.8	-1.2
12. Level of gross debt (end of year)	68.2	66.2	66.8	66.2	65.3	64.7	64.2	62.3	60.2	63.8	69.2	72.5	73.1	74.4	74.5	80.3	79.2

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 15A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Portugal****(Mrd EURO-PTE)**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.89	2.65	6.56	11.04	16.49	20.40	22.38	23.90	24.53	24.21	21.49	23.04	23.50	22.54	22.57	23.19	23.96
2. Current taxes on income and wealth	0.42	1.62	3.89	7.22	12.09	12.40	12.66	13.85	16.08	16.64	15.15	15.22	16.88	15.27	19.52	18.93	19.58
3. Social contributions	0.57	1.66	4.81	8.81	13.46	17.23	18.36	19.01	19.65	20.50	21.03	21.27	21.05	19.14	20.14	19.90	19.90
4. Of which actual social contributions	0.53	1.51	4.36	6.83	10.17	12.34	12.99	13.55	14.42	15.14	15.20	15.73	16.06	14.99	15.33	15.51	15.81
5. Other current revenue, including sales	0.18	0.62	2.02	3.90	5.55	6.90	6.37	7.17	8.10	8.09	7.82	7.55	7.80	8.13	8.68	8.95	9.31
6. Total current revenue	2.06	6.55	17.28	30.97	47.58	56.94	59.77	63.94	68.36	69.45	65.48	67.08	69.23	65.08	70.91	70.97	72.75
7. Government consumption expenditure	1.09	2.99	8.06	15.37	24.14	30.32	32.62	33.00	33.58	34.53	37.19	37.33	34.08	30.12	31.42	29.91	28.95
8. Collective consumption	0.57	1.33	3.50	6.71	10.10	12.56	13.74	14.19	14.85	15.42	16.79	16.90	15.54	13.51	14.45	13.75	13.32
9. Social transfers in kind	0.51	1.66	4.56	8.66	14.04	17.76	18.88	18.81	18.73	19.12	20.40	20.43	18.54	16.61	16.97	16.15	15.64
10. Compensation of employees	0.74	2.09	6.01	10.99	17.48	20.33	21.52	21.01	20.47	20.68	21.40	21.16	19.42	16.51	17.79	16.10	15.57
11. Intermediate consumption	0.26	0.70	1.61	3.68	5.73	6.31	6.97	6.99	7.38	7.64	8.41	8.94	7.90	7.40	7.31	7.75	7.70
12. Social transfers other than in kind	0.54	1.84	4.73	9.50	14.30	20.57	22.21	23.40	24.64	25.99	28.66	29.55	29.81	29.64	31.23	30.81	30.98
13. Social transfers in kind via market producers	0.10	0.20	0.57	1.36	2.28	4.77	5.21	5.91	6.67	7.19	8.35	8.40	7.97	7.49	7.60	7.29	7.04
14. Interest	0.19	1.44	4.37	4.91	3.73	3.87	3.94	4.45	4.98	5.19	4.78	4.85	6.89	7.13	7.06	7.32	7.64
15. Subsidies	0.34	0.72	0.88	0.89	1.53	1.37	1.45	1.45	1.35	1.17	1.26	1.28	1.22	0.97	1.12	1.20	1.22
16. Other current expenditure	0.06	0.15	0.60	1.10	2.02	3.29	3.48	3.86	3.91	3.78	4.30	4.89	4.43	4.21	4.40	5.59	5.10
17. Total current expenditure	2.23	7.14	18.78	32.44	47.08	60.51	64.78	67.07	69.41	71.63	77.15	79.07	77.64	73.36	76.51	76.08	75.24
18. Gross saving	-0.17	-0.59	-1.49	-1.47	0.51	-3.58	-5.01	-3.13	-1.05	-2.19	-11.67	-11.99	-8.41	-8.28	-5.60	-5.10	-2.49
19. Capital transfers received	0.01	0.09	0.74	1.12	1.18	4.85	2.05	1.36	1.32	1.25	1.25	4.91	7.81	2.50	1.50	1.86	1.90
20. Total revenue	2.07	6.64	18.02	32.09	48.76	61.79	61.82	65.29	69.67	70.70	66.73	71.99	77.04	67.57	72.41	72.83	74.65
21. Gross fixed capital formation	0.31	0.68	1.69	3.65	5.23	5.70	5.50	4.56	4.58	5.06	5.07	6.50	4.47	2.74	2.38	3.00	2.91
22. Other capital expenditure	0.09	0.72	0.91	0.70	0.62	1.57	1.61	1.07	1.02	0.24	1.62	3.41	2.33	2.11	1.65	0.53	0.76
23. Total expenditure	2.63	8.54	21.38	36.79	52.93	67.78	71.89	72.70	75.01	76.93	83.84	88.97	84.44	78.22	80.53	79.61	78.92
24. Tax burden	1.82	5.77	15.41	25.93	39.56	45.56	48.47	51.74	55.50	56.44	52.22	54.53	56.91	53.45	57.80	58.16	60.09
25. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.71	-4.16	-5.99	-10.07	-7.41	-5.33	-6.24	-17.11	-16.98	-7.40	-10.64	-8.12	-6.78	-4.27

Table 15B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Portugal****(percentage of GDP at current market prices (excessive deficit procedure))**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	10.9	11.6	11.8	12.6	13.0	13.7	14.5	14.9	14.5	14.1	12.7	13.3	13.7	13.7	13.6	13.7	13.9
2. Current taxes on income and wealth	5.2	7.1	7.0	8.2	9.5	8.3	8.2	8.6	9.5	9.7	9.0	8.8	9.9	9.3	11.8	11.2	11.3
3. Social contributions	6.9	7.3	8.7	10.0	10.6	11.5	11.9	11.8	11.6	11.9	12.5	12.3	12.3	11.6	12.2	11.8	11.5
4. Of which actual social contributions	6.5	6.6	7.8	7.8	8.0	8.3	8.4	8.4	8.5	8.8	9.0	9.1	9.4	9.1	9.3	9.2	9.1
5. Other current revenue, including sales	2.2	2.7	3.6	4.4	4.4	4.6	4.1	4.5	4.8	4.7	4.6	4.4	4.6	4.9	5.2	5.3	5.4
6. Total current revenue	25.3	28.7	31.1	35.3	37.4	38.1	38.7	39.7	40.4	40.4	38.9	38.8	40.5	39.4	42.8	42.0	42.1
7. Government consumption expenditure	13.3	13.1	14.5	17.5	19.0	20.3	21.1	20.5	19.8	20.1	22.1	21.6	19.9	18.2	19.0	17.7	16.7
8. Collective consumption	7.0	5.8	6.3	7.6	7.9	8.4	8.9	8.8	8.8	9.0	10.0	9.8	9.1	8.2	8.7	8.1	7.7
9. Social transfers in kind	6.3	7.3	8.2	9.9	11.0	11.9	12.2	11.7	11.1	11.1	12.1	11.8	10.8	10.1	10.2	9.6	9.0
10. Compensation of employees	9.1	9.2	10.8	12.5	13.7	13.6	14.0	13.1	12.1	12.0	12.7	12.2	11.3	10.0	10.7	9.5	9.0
11. Intermediate consumption	3.1	3.1	2.9	4.2	4.5	4.2	4.5	4.3	4.4	4.4	5.0	5.2	4.6	4.5	4.4	4.6	4.5
12. Social transfers other than in kind	6.6	8.1	8.5	10.8	11.2	13.8	14.4	14.5	14.6	15.1	17.0	17.1	17.4	18.0	18.9	18.2	17.9
13. Social transfers in kind via market producers	1.2	0.9	1.0	1.6	1.8	3.2	3.4	3.7	3.9	4.2	5.0	4.9	4.7	4.5	4.6	4.3	4.1
14. Interest	2.4	6.3	7.9	5.6	2.9	2.6	2.6	2.8	2.9	3.0	2.8	2.8	4.0	4.3	4.3	4.3	4.4
15. Subsidies	4.2	3.2	1.6	1.0	1.2	0.9	0.9	0.9	0.8	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.7
16. Other current expenditure	0.8	0.7	1.1	1.3	1.6	2.2	2.3	2.4	2.3	2.2	2.5	2.8	2.6	2.6	2.7	3.3	2.9
17. Total current expenditure	27.4	31.3	33.8	36.9	37.0	40.5	42.0	41.7	41.0	41.7	45.8	45.7	45.4	44.4	46.2	45.0	43.5
18. Gross saving	-2.1	-2.6	-2.7	-1.7	0.4	-2.4	-3.2	-1.9	-0.6	-1.3	-6.9	-6.9	-4.9	-5.0	-3.4	-3.0	-1.4
19. Capital transfers received	0.1	0.4	1.3	1.3	0.9	3.3	1.3	0.8	0.8	0.7	0.7	2.8	4.6	1.5	0.9	1.1	1.1
20. Total revenue	25.4	29.1	32.4	36.5	38.3	41.4	40.1	40.6	41.1	41.1	39.6	41.6	45.0	40.9	43.7	43.1	43.2
21. Gross fixed capital formation	3.8	3.0	3.0	4.2	4.1	3.8	3.6	2.8	2.7	2.9	3.0	3.8	2.6	1.7	1.4	1.8	1.7
22. Other capital expenditure	1.1	3.2	1.6	0.8	0.5	1.1	1.0	0.7	0.6	0.1	1.0	2.0	1.4	1.3	1.0	0.3	0.4
23. Total expenditure	32.3	37.5	38.5	41.9	41.6	45.4	46.6	45.2	44.3	44.7	49.7	51.5	49.3	47.4	48.6	47.1	45.6
24. Tax burden	22.3	25.3	27.7	29.5	31.1	30.5	31.4	32.2	32.8	32.8	31.0	31.5	33.3	32.4	34.9	34.4	34.7
25. Net lending (+) or net borrowing (-)	-6.9	-8.3	-6.1	-5.4	-3.3	-4.0	-6.5	-4.6	-3.1	-3.6	-10.2	-9.8	-4.3	-6.4	-4.9	-4.0	-2.5

Table 15C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Portugal

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	21.3	21.9	17.4	8.6	3.3	-0.3	9.7	6.8	2.6	-1.3	-11.3	7.2	2.0	-4.1	0.1	2.8	3.3
2. Current taxes on income and wealth	36.5	27.2	18.6	14.5	12.7	3.0	2.1	9.4	16.1	3.5	-9.0	0.5	10.9	-9.5	27.8	-3.0	3.4
3. Social contributions	29.0	27.3	20.9	8.9	11.1	3.3	6.5	3.5	3.4	4.4	2.6	1.1	-1.0	-9.1	5.2	-1.2	0.0
4. Of which actual social contributions	29.4	28.4	21.3	-6.1	9.4	-0.2	5.3	4.3	6.4	5.0	0.4	3.4	2.1	-6.7	2.3	1.2	1.9
5. Other current revenue, including sales	30.9	8.7	2.1	37.8	2.0	13.5	-7.7	12.7	12.9	-0.1	-3.3	-3.4	3.4	4.2	6.7	3.1	4.0
6. Total current revenue	27.4	23.1	16.6	13.1	7.6	3.1	5.0	7.0	6.9	1.6	-5.7	2.4	3.2	-6.0	9.0	0.1	2.5
7. Government consumption expenditure	19.3	27.2	24.3	13.0	12.3	5.6	7.6	1.2	1.7	2.8	7.7	0.4	-8.7	-11.6	4.3	-4.8	-3.2
8. Collective consumption	12.8	10.1	24.6	13.4	14.8	6.5	9.4	3.2	4.7	3.8	8.9	0.7	-8.0	-13.1	7.0	-4.8	-3.2
9. Social transfers in kind	26.6	45.5	24.1	12.7	10.7	4.9	6.3	-0.3	-0.5	2.1	6.7	0.2	-9.3	-10.4	2.2	-4.8	-3.2
10. Compensation of employees	23.1	24.3	21.9	7.9	11.0	3.8	5.9	-2.4	-2.6	1.0	3.5	-1.1	-8.2	-15.0	7.7	-9.5	-3.3
11. Intermediate consumption	10.8	54.0	19.5	42.5	14.5	7.6	10.5	0.2	5.6	3.5	10.1	6.3	-11.6	-6.4	-1.2	6.1	-0.7
12. Social transfers other than in kind	40.1	23.3	22.5	0.3	11.2	7.8	8.0	5.4	5.3	5.5	10.3	3.1	0.9	-0.5	5.3	-1.3	0.5
13. Social transfers in kind via market producers	3.6	-4.0	22.9	32.0	6.5	8.8	9.2	13.5	12.9	7.8	16.1	0.6	-5.1	-5.9	1.5	-4.1	-3.5
14. Interest	100.7	40.8	64.3	-0.7	8.3	2.0	1.6	13.2	11.7	4.2	-7.9	1.5	42.1	3.4	-0.9	3.7	4.3
15. Subsidies	27.4	8.6	-3.7	-30.6	-5.8	-21.6	5.7	0.1	-6.8	-13.5	7.8	1.9	-4.8	-20.7	15.4	7.5	1.9
16. Other current expenditure 1)	-0.1	0.1	0.0	-0.2	0.0	0.2	0.1	0.1	-0.1	-0.1	0.4	0.3	-0.2	0.0	0.1	0.7	-0.4
17. Total current expenditure	31.8	26.8	28.0	5.7	10.1	5.6	7.0	3.5	3.5	3.2	7.7	2.5	-1.8	-5.5	4.3	-0.6	-1.1
18. Gross saving 1)	-1.1	-0.9	-3.0	2.4	-0.8	-1.0	-0.9	1.3	1.3	-0.7	-5.7	0.0	2.0	-0.1	1.6	0.4	1.6
19. Capital transfers received	56.9	-30.7	20.3	-13.3	-9.4	39.4	-57.7	-33.8	-2.9	-5.1	-0.2	293.8	59.1	-68.0	-39.8	23.6	2.3
20. Total revenue	27.5	21.8	16.7	11.9	7.1	5.2	0.0	5.6	6.7	1.5	-5.6	7.9	7.0	-12.3	7.2	0.6	2.5
21. Gross fixed capital formation	43.9	19.0	17.2	32.0	-1.1	2.5	-3.4	-17.2	0.4	10.5	0.1	28.2	-31.1	-38.6	-13.5	26.4	-3.0
22. Other capital expenditure 1)	-0.4	2.0	0.2	-0.4	-0.5	0.3	0.0	-0.4	-0.1	-0.5	0.8	1.0	-0.6	-0.1	-0.3	-0.7	0.1
23. Total expenditure	31.2	33.1	27.6	6.7	7.6	5.9	6.1	1.1	3.2	2.6	9.0	6.1	-5.1	-7.4	3.0	-1.1	-0.9
24. Tax burden	27.4	25.3	19.0	5.2	7.6	0.3	6.4	6.7	7.3	1.7	-7.5	4.4	4.4	-6.1	8.1	0.6	3.3
25. Net lending (+) or net borrowing (-)	-1.4	-3.1	-3.2	1.8	-0.2	-0.3	-2.5	1.9	1.5	-0.5	-6.5	0.3	5.5	-2.1	1.5	0.9	1.5

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.4	3.3	4.8	3.4	3.7	4.0	6.5	4.6	3.1	3.6	10.2	9.8	4.3	6.4	4.9	4.0	2.5
2. Interest payments (% of GDP)	5.6	2.9	2.9	2.8	2.6	2.6	2.6	2.8	2.9	3.0	2.8	2.8	4.0	4.3	4.3	4.3	4.4
3. Implicit interest rate 2)	10.6	6.1	6.1	5.4	4.8	4.5	4.3	4.3	4.5	4.5	3.9	3.4	4.2	3.8	3.4	3.4	3.6
4. Nominal GDP growth rate	8.1	7.3	5.6	4.5	2.1	4.1	3.3	4.3	5.3	1.6	-2.0	2.6	-1.0	-3.5	0.3	2.0	2.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.4	3.3	4.8	3.4	3.7	4.0	6.5	4.6	3.1	3.6	10.2	9.8	4.3	6.4	4.9	4.0	2.5
6. Contribution of nominal GDP growth	-4.3	-3.5	-2.7	-2.3	-1.2	-2.3	-2.0	-2.8	-3.5	-1.1	1.5	-2.1	1.0	3.9	-0.4	-2.5	-2.9
7. Stock-flow adjustment 3)	0.8	-0.5	1.1	2.0	0.1	0.8	1.2	-0.1	-0.7	0.7	0.4	2.6	9.0	5.4	0.4	-3.8	-1.4
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-0.2	0.3	1.8	0.6	1.0	1.4	4.0	1.8	0.2	0.6	7.3	7.0	0.3	2.1	0.6	-0.3	-1.9
9. Snow-ball effect	1.3	-0.6	0.2	0.5	1.5	0.3	0.6	0.0	-0.5	2.0	4.3	0.7	5.0	8.3	3.8	1.9	1.5
10. Stock-flow adjustment 3)	0.8	-0.5	1.1	2.0	0.1	0.8	1.2	-0.1	-0.7	0.7	0.4	2.6	9.0	5.4	0.4	-3.8	-1.4
(% of GDP)																	
11. Change in gross debt 5)	1.9	-0.7	3.1	3.0	2.6	2.5	5.8	1.8	-1.1	3.3	12.0	10.3	14.3	15.8	4.9	-2.3	-1.9
12. Level of gross debt (end of year)	59.2	50.7	53.8	56.8	59.4	61.9	67.7	69.4	68.4	71.7	83.7	94.0	108.2	124.1	129.0	126.7	124.8

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

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

3) Line 7 = line 10.

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

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

Table 16A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovenia****(Mrd EURO-SIT)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1.59	2.92	3.22	3.67	4.02	4.24	4.45	4.63	5.02	5.23	4.86	4.98	5.04	5.07	5.31	5.58	5.69
2. Current taxes on income and wealth	0.71	1.35	1.55	1.80	2.00	2.22	2.49	2.83	3.17	3.32	2.93	2.91	2.88	2.72	2.59	2.64	2.73
3. Social contributions	1.75	2.68	3.04	3.35	3.62	3.92	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.48	5.38	5.43	5.53
4. Of which actual social contributions	1.73	2.64	3.00	3.30	3.57	3.86	4.09	4.35	4.73	5.24	5.29	5.40	5.42	5.38	5.28	5.33	5.44
5. Other current revenue, including sales	0.49	0.96	1.14	1.29	1.30	1.37	1.38	1.40	1.49	1.81	1.76	2.07	2.26	2.36	2.36	2.26	2.16
6. Total current revenue	4.54	7.92	8.95	10.11	10.94	11.76	12.49	13.29	14.49	15.68	14.94	15.45	15.71	15.63	15.64	15.90	16.11
7. Government consumption expenditure	1.91	3.47	4.00	4.42	4.78	5.12	5.45	5.82	5.99	6.76	7.15	7.37	7.53	7.33	7.13	7.10	7.23
8. Collective consumption	0.76	1.40	1.62	1.76	1.90	2.04	2.21	2.39	2.40	2.78	2.90	2.98	3.07	3.00	2.92	2.88	2.89
9. Social transfers in kind	1.15	2.07	2.38	2.66	2.88	3.08	3.25	3.43	3.59	3.98	4.26	4.39	4.47	4.34	4.21	4.23	4.34
10. Compensation of employees	1.17	2.09	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.50	4.62	4.49	4.32	4.31	4.35
11. Intermediate consumption	0.69	1.22	1.37	1.57	1.59	1.65	1.78	1.93	1.94	2.25	2.30	2.42	2.51	2.45	2.36	2.38	2.41
12. Social transfers other than in kind	1.61	2.96	3.30	3.68	4.00	4.29	4.50	4.73	4.96	5.47	5.84	6.09	6.37	6.23	6.24	6.28	6.32
13. Social transfers in kind via market producers	0.18	0.37	0.43	0.48	0.52	0.56	0.59	0.63	0.66	0.72	0.79	0.78	0.79	0.76	0.77	0.79	0.82
14. Interest	0.22	0.44	0.49	0.51	0.49	0.46	0.45	0.43	0.44	0.42	0.48	0.58	0.70	0.76	0.92	1.07	1.08
15. Subsidies	0.22	0.35	0.38	0.42	0.50	0.46	0.43	0.48	0.54	0.58	0.68	0.70	0.39	0.35	0.35	0.32	0.32
16. Other current expenditure	0.11	0.33	0.47	0.44	0.45	0.61	0.75	0.74	0.68	0.81	0.79	0.72	0.81	0.73	0.96	0.78	0.75
17. Total current expenditure	4.20	7.76	8.87	9.78	10.50	11.17	11.80	12.44	12.86	14.36	15.28	15.81	16.18	15.78	15.92	15.94	16.05
18. Gross saving	0.34	0.15	0.09	0.33	0.44	0.58	0.69	0.85	1.63	1.33	-0.35	-0.35	-0.47	-0.15	-0.28	-0.04	0.06
19. Capital transfers received	0.01	0.03	0.05	0.04	0.03	0.03	0.03	0.04	0.12	0.02	0.05	0.02	0.02	0.04	0.13	0.31	0.25
20. Total revenue	4.56	7.95	9.00	10.15	10.98	11.78	12.52	13.34	14.61	15.71	14.99	15.47	15.73	15.67	15.77	16.21	16.37
21. Gross fixed capital formation	0.33	0.59	0.67	0.68	0.81	0.94	0.91	1.14	1.46	1.64	1.63	1.58	1.27	1.16	1.31	1.50	1.43
22. Other capital expenditure	0.88	0.28	0.29	0.25	0.34	0.29	0.23	0.17	0.30	0.41	0.32	0.17	0.59	0.14	3.72	0.33	0.00
23. Total expenditure	5.42	8.64	9.82	10.72	11.65	12.40	12.95	13.76	14.62	16.41	17.24	17.55	18.03	17.09	20.96	17.77	17.49
24. Tax burden	4.04	6.92	7.79	8.78	9.58	10.36	11.09	11.88	13.03	13.89	13.18	13.39	13.46	13.25	13.31	13.68	13.99
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.82	-0.57	-0.67	-0.61	-0.43	-0.42	-0.02	-0.70	-2.25	-2.08	-2.31	-1.41	-5.19	-1.55	-1.13

Table 16B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovenia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	15.4	15.7	15.5	15.8	16.0	15.6	15.5	14.9	14.5	14.0	13.7	14.0	14.0	14.3	15.1	15.5	15.4
2. Current taxes on income and wealth	6.8	7.3	7.5	7.7	7.9	8.2	8.7	9.1	9.2	8.9	8.3	8.2	8.0	7.7	7.3	7.4	7.4
3. Social contributions	16.9	14.4	14.6	14.5	14.4	14.4	14.5	14.3	13.9	14.3	15.2	15.5	15.3	15.5	15.2	15.1	15.0
4. Of which actual social contributions	16.7	14.2	14.4	14.2	14.2	14.2	14.2	14.0	13.7	14.1	14.9	15.2	15.0	15.2	15.0	14.9	14.7
5. Other current revenue, including sales	4.7	5.2	5.5	5.6	5.2	5.0	4.8	4.5	4.3	4.9	5.0	5.8	6.3	6.7	6.7	6.3	5.9
6. Total current revenue	43.9	42.6	43.1	43.6	43.4	43.3	43.5	42.8	41.9	42.1	42.2	43.5	43.5	44.3	44.3	44.3	43.7
7. Government consumption expenditure	18.4	18.7	19.3	19.1	19.0	18.8	19.0	18.8	17.3	18.1	20.2	20.8	20.8	20.8	20.2	19.8	19.6
8. Collective consumption	7.4	7.5	7.8	7.6	7.5	7.5	7.7	7.7	6.9	7.5	8.2	8.4	8.5	8.5	8.3	8.0	7.8
9. Social transfers in kind	11.1	11.2	11.5	11.5	11.4	11.3	11.3	11.1	10.4	10.7	12.0	12.4	12.4	12.3	11.9	11.8	11.8
10. Compensation of employees	11.3	11.3	11.7	11.6	11.7	11.6	11.5	11.2	10.5	11.0	12.4	12.7	12.8	12.7	12.3	12.0	11.8
11. Intermediate consumption	6.6	6.6	6.6	6.8	6.3	6.1	6.2	6.2	5.6	6.0	6.5	6.8	6.9	6.9	6.7	6.6	6.5
12. Social transfers other than in kind	15.5	15.9	15.9	15.9	15.9	15.8	15.7	15.3	14.3	14.7	16.5	17.2	17.6	17.6	17.7	17.5	17.1
13. Social transfers in kind via market producers	1.7	2.0	2.1	2.1	2.1	2.0	2.1	2.0	1.9	1.9	2.2	2.2	2.2	2.2	2.2	2.2	2.2
14. Interest	2.1	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.6	1.9	2.2	2.6	3.0	2.9
15. Subsidies	2.2	1.9	1.8	1.8	2.0	1.7	1.5	1.6	1.6	1.6	1.9	2.0	1.1	1.0	1.0	0.9	0.9
16. Other current expenditure	1.1	1.8	2.3	1.9	1.8	2.3	2.6	2.4	2.0	2.2	2.2	2.0	2.2	2.1	2.7	2.2	2.0
17. Total current expenditure	40.6	41.8	42.7	42.2	41.7	41.1	41.1	40.1	37.2	38.5	43.1	44.5	44.8	44.7	45.1	44.4	43.5
18. Gross saving	3.3	0.8	0.4	1.4	1.8	2.2	2.4	2.7	4.7	3.6	-1.0	-1.0	-1.3	-0.4	-0.8	-0.1	0.2
19. Capital transfers received	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.1	0.0	0.1	0.4	0.9	0.7
20. Total revenue	44.0	42.8	43.4	43.8	43.6	43.4	43.6	43.0	42.2	42.2	42.3	43.6	43.5	44.4	44.7	45.2	44.4
21. Gross fixed capital formation	3.2	3.2	3.2	3.0	3.2	3.4	3.2	3.7	4.2	4.4	4.6	4.5	3.5	3.3	3.7	4.2	3.9
22. Other capital expenditure	8.5	1.5	1.4	1.1	1.3	1.1	0.8	0.6	0.9	1.1	0.9	0.5	1.6	0.4	10.5	0.9	0.0
23. Total expenditure	52.3	46.5	47.3	46.2	46.2	45.6	45.1	44.3	42.3	44.1	48.7	49.5	49.9	48.4	59.4	49.5	47.4
24. Tax burden	39.0	37.3	37.5	37.8	38.0	38.1	38.6	38.3	37.7	37.3	37.2	37.7	37.2	37.5	37.7	38.1	37.9
25. Net lending (+) or net borrowing (-)	-8.3	-3.7	-4.0	-2.4	-2.7	-2.3	-1.5	-1.4	0.0	-1.9	-6.3	-5.9	-6.4	-4.0	-14.7	-4.3	-3.1

Table 16C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Slovenia

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	17.0	4.8	10.2	13.9	9.6	5.6	4.9	4.2	8.2	4.2	-7.0	2.4	1.3	0.5	4.8	5.0	2.0
2. Current taxes on income and wealth	23.4	10.1	14.8	15.6	11.3	11.0	12.4	13.3	12.0	4.8	-11.7	-0.8	-0.8	-5.8	-4.7	2.1	3.1
3. Social contributions	2.9	11.0	13.7	10.3	8.0	8.3	6.1	6.3	8.7	10.6	1.2	2.0	0.5	-0.8	-1.9	0.9	2.0
4. Of which actual social contributions	2.8	11.0	13.7	10.3	8.0	8.1	6.1	6.4	8.8	10.6	1.1	2.0	0.5	-0.8	-1.8	0.9	2.0
5. Other current revenue, including sales	19.6	15.0	18.2	13.1	1.2	5.0	1.1	1.5	6.3	21.4	-3.1	17.9	9.2	4.6	-0.2	-4.4	-4.2
6. Total current revenue	12.8	9.0	13.1	12.9	8.3	7.4	6.3	6.4	9.0	8.2	-4.8	3.5	1.7	-0.5	0.1	1.7	1.3
7. Government consumption expenditure	14.5	13.3	15.4	10.4	8.1	7.1	6.5	6.8	2.8	12.8	5.8	3.0	2.2	-2.7	-2.7	-0.4	1.8
8. Collective consumption	17.6	13.0	15.7	8.9	7.4	7.7	8.1	8.4	0.2	15.8	4.3	2.8	2.9	-2.3	-2.6	-1.5	0.6
9. Social transfers in kind	12.4	13.5	15.1	11.4	8.5	6.7	5.5	5.8	4.6	10.9	6.9	3.2	1.7	-2.9	-2.8	0.4	2.6
10. Compensation of employees	14.2	13.1	16.7	9.9	9.8	6.7	5.3	5.3	4.6	12.9	7.0	2.3	2.6	-2.7	-3.7	-0.3	1.0
11. Intermediate consumption	16.5	12.0	11.8	14.6	1.3	4.1	7.6	8.8	0.2	15.8	2.5	5.1	3.8	-2.4	-3.6	0.7	1.2
12. Social transfers other than in kind	13.9	11.1	11.4	11.8	8.5	7.4	4.8	5.3	4.8	10.2	6.8	4.3	4.5	-2.2	0.1	0.8	0.6
13. Social transfers in kind via market producers	9.4	20.8	16.8	12.8	8.0	6.2	6.6	7.1	4.3	8.7	9.6	-0.7	1.2	-3.5	0.6	3.0	3.0
14. Interest	12.1	11.9	10.0	3.7	-3.0	-6.4	-2.9	-3.2	1.2	-4.9	14.9	21.8	19.6	8.9	20.6	17.0	1.0
15. Subsidies	1.8	8.9	8.1	11.4	19.5	-8.4	-6.7	12.5	11.8	7.6	17.1	3.2	-44.6	-9.7	-0.2	-8.8	-0.7
16. Other current expenditure 1)	0.0	0.1	0.5	-0.4	-0.1	0.4	0.4	-0.2	-0.4	0.2	0.1	-0.2	0.2	-0.2	0.7	-0.5	-0.1
17. Total current expenditure	13.6	12.3	14.2	10.3	7.3	6.4	5.7	5.4	3.4	11.6	6.5	3.4	2.4	-2.5	0.9	0.1	0.7
18. Gross saving 1)	-0.4	-1.3	-0.4	1.0	0.4	0.4	0.3	0.3	2.0	-1.1	-4.5	0.0	-0.3	0.9	-0.4	0.7	0.3
19. Capital transfers received	8.2	-9.5	49.8	-11.6	-22.7	-11.1	-9.6	68.6	168.9	-79.3	108.1	-64.4	-14.0	172.3	195.3	145.1	-18.8
20. Total revenue	12.8	8.9	13.3	12.7	8.2	7.4	6.2	6.6	9.5	7.5	-4.6	3.2	1.7	-0.4	0.6	2.8	0.9
21. Gross fixed capital formation	11.3	0.7	13.9	2.2	19.0	15.0	-2.6	25.4	27.7	12.3	-0.5	-3.1	-19.9	-8.1	12.8	14.1	-4.2
22. Other capital expenditure 1)	-7.4	-0.3	-0.1	-0.3	0.2	-0.3	-0.3	-0.2	0.3	0.2	-0.2	-0.4	1.2	-1.2	10.1	-9.6	-0.9
23. Total expenditure	-2.6	10.5	13.8	9.1	8.7	6.4	4.4	6.3	6.3	12.2	5.0	1.8	2.7	-5.3	22.6	-15.2	-1.6
24. Tax burden	11.9	7.9	12.5	12.7	9.2	8.1	7.1	7.1	9.7	6.6	-5.1	1.6	0.5	-1.5	0.5	2.8	2.2
25. Net lending (+) or net borrowing (-)	7.2	-0.7	-0.2	1.5	-0.2	0.4	0.8	0.1	1.3	-1.8	-4.5	0.5	-0.5	2.4	-10.7	10.4	1.3

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	3.0	3.7	4.0	2.4	2.7	2.3	1.5	1.4	0.0	1.9	6.3	5.9	6.4	4.0	14.7	4.3	3.1
2. Interest payments (% of GDP)	2.3	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.6	1.9	2.2	2.6	3.0	2.9
3. Implicit interest rate 2)	11.4	10.9	10.0	9.2	7.6	6.7	6.0	5.6	5.3	5.2	5.9	4.7	5.1	4.5	4.8	4.2	3.8
4. Nominal GDP growth rate	12.2	9.7	11.8	11.7	8.6	7.8	5.7	8.1	11.4	7.7	-4.9	0.2	1.9	-2.3	-0.1	1.7	2.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.0	3.7	4.0	2.4	2.7	2.3	1.5	1.4	0.0	1.9	6.3	5.9	6.4	4.0	14.7	4.3	3.1
6. Contribution of nominal GDP growth	-2.5	-2.1	-2.8	-2.8	-2.2	-2.0	-1.5	-2.0	-2.7	-1.6	1.1	-0.1	-0.7	1.1	0.1	-1.2	-2.2
7. Stock-flow adjustment 3)	0.5	0.6	-0.9	1.6	-1.0	-0.1	-0.6	0.3	-0.7	-1.4	5.7	-2.3	2.7	2.2	2.6	5.6	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	0.7	1.3	1.6	0.3	0.7	0.6	-0.1	0.0	-1.2	0.8	5.0	4.2	4.5	1.9	12.1	1.3	0.1
9. Snow-ball effect	-0.2	0.3	-0.4	-0.6	-0.3	-0.3	0.1	-0.6	-1.4	-0.5	2.5	1.6	1.2	3.3	2.7	1.8	0.8
10. Stock-flow adjustment 3)	0.5	0.6	-0.9	1.6	-1.0	-0.1	-0.6	0.3	-0.7	-1.4	5.7	-2.3	2.7	2.2	2.6	5.6	0.0
(% of GDP)																	
11. Change in gross debt 5)	1.0	2.2	0.2	1.2	-0.6	0.1	-0.6	-0.3	-3.4	-1.1	13.2	3.5	8.3	7.3	17.4	8.7	0.9
12. Level of gross debt (end of year)	24.1	26.3	26.5	27.8	27.2	27.3	26.7	26.4	23.1	22.0	35.2	38.7	47.1	54.4	71.7	80.4	81.3

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

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

3) Line 7 = line 10.

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

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

Table 17A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovakia****(Mrd EURO-SKK)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	2.80	3.90	3.84	4.19	4.85	5.47	6.10	6.14	6.80	6.96	6.51	6.68	7.27	7.05	7.52	7.63	7.96
2. Current taxes on income and wealth	2.09	2.31	2.53	2.59	2.88	2.75	2.96	3.33	3.79	4.34	3.47	3.54	3.78	3.96	4.22	4.41	4.65
3. Social contributions	2.92	4.43	4.86	5.41	5.67	6.01	6.31	6.55	7.29	8.01	7.97	8.25	8.65	9.04	9.93	9.91	10.27
4. Of which actual social contributions	2.90	4.41	4.84	5.38	5.62	5.94	6.27	6.49	7.21	7.93	7.88	8.12	8.51	8.93	9.80	9.80	10.16
5. Other current revenue, including sales	0.93	1.76	1.59	1.33	1.75	1.64	1.97	2.30	1.92	2.47	2.83	2.41	3.31	3.34	3.73	3.83	3.64
6. Total current revenue	8.73	12.40	12.82	13.52	15.16	15.87	17.34	18.33	19.79	21.79	20.77	20.88	23.01	23.39	25.40	25.78	26.52
7. Government consumption expenditure	4.18	6.28	6.99	7.47	8.29	8.58	9.04	10.33	10.53	11.69	12.49	12.73	12.76	12.84	13.22	13.25	13.55
8. Collective consumption	3.34	3.52	4.01	4.24	4.95	5.20	5.37	6.12	5.61	6.06	6.58	6.58	6.75	6.57	6.60	6.68	6.81
9. Social transfers in kind	0.84	2.76	2.98	3.23	3.34	3.38	3.66	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.63	6.58	6.74
10. Compensation of employees	1.83	2.75	3.01	3.36	3.60	3.64	3.59	3.98	4.08	4.53	4.84	5.07	5.13	5.22	5.49	5.46	5.56
11. Intermediate consumption	1.68	2.12	2.32	2.29	2.50	2.56	2.47	3.11	2.82	3.04	3.38	3.20	3.31	3.31	3.32	3.36	3.41
12. Social transfers other than in kind	2.74	4.22	4.60	5.05	4.84	5.53	6.12	6.54	7.13	7.59	8.64	9.32	9.38	9.80	10.00	9.98	10.12
13. Social transfers in kind via market producers	0.05	0.77	0.86	1.04	1.37	1.40	2.19	2.43	2.75	3.16	3.29	3.48	3.39	3.50	3.66	3.74	3.89
14. Interest	0.46	1.27	1.35	1.31	1.02	0.98	0.85	0.80	0.85	0.83	0.91	0.88	1.09	1.29	1.41	1.38	1.45
15. Subsidies	0.91	0.77	0.71	0.55	0.67	0.84	0.65	0.73	0.74	1.12	1.03	0.89	0.59	0.72	0.81	0.72	0.75
16. Other current expenditure	0.22	0.59	0.44	0.60	1.07	0.78	0.99	0.87	1.00	1.00	1.17	1.10	1.38	1.12	1.31	1.90	1.88
17. Total current expenditure	7.89	12.49	13.30	14.21	15.07	15.73	16.86	18.46	19.36	21.27	23.26	23.94	24.28	24.98	26.00	26.53	27.05
18. Gross saving	0.84	-0.09	-0.48	-0.69	0.09	0.14	0.48	-0.13	0.43	0.52	-2.48	-3.06	-1.27	-1.58	-0.60	-0.75	-0.53
19. Capital transfers received	0.00	0.03	0.04	0.04	0.01	0.07	0.00	0.02	0.12	0.15	0.28	0.40	0.54	0.58	0.53	0.17	0.23
20. Total revenue	8.73	12.43	12.86	13.56	15.17	15.95	17.34	18.34	19.91	21.94	21.06	21.28	23.55	23.97	25.93	25.95	26.75
21. Gross fixed capital formation	0.45	0.88	1.05	1.20	1.04	1.08	1.03	1.20	1.15	1.31	1.46	1.72	1.87	1.59	1.50	1.41	1.38
22. Other capital expenditure	1.04	2.89	0.72	1.17	0.19	0.20	0.84	0.43	0.51	0.75	1.38	0.59	0.68	0.60	0.42	0.18	0.50
23. Total expenditure	9.39	16.26	15.06	16.58	16.30	17.01	18.73	20.09	21.02	23.34	26.10	26.25	26.84	27.16	27.92	28.12	28.93
24. Tax burden	7.79	10.63	11.22	12.16	13.36	14.24	15.46	16.13	18.03	19.47	18.05	18.53	19.78	20.15	21.59	21.90	22.82
25. Net lending (+) or net borrowing (-)	-0.66	-3.82	-2.21	-3.02	-1.13	-1.07	-1.39	-1.75	-1.11	-1.40	-5.04	-4.97	-3.28	-3.19	-1.99	-2.17	-2.18

Table 17B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovakia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	14.5	12.5	11.3	11.4	11.9	12.1	12.4	11.2	11.1	10.4	10.4	10.1	10.5	9.9	10.4	10.3	10.3
2. Current taxes on income and wealth	10.8	7.4	7.5	7.0	7.1	6.1	6.0	6.1	6.2	6.5	5.5	5.4	5.5	5.6	5.9	5.9	6.0
3. Social contributions	15.1	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.9	12.0	12.7	12.5	12.5	12.7	13.8	13.4	13.3
4. Of which actual social contributions	15.0	14.1	14.3	14.6	13.8	13.2	12.7	11.8	11.7	11.9	12.6	12.3	12.3	12.6	13.6	13.2	13.2
5. Other current revenue, including sales	4.8	5.6	4.7	3.6	4.3	3.6	4.0	4.2	3.1	3.7	4.5	3.7	4.8	4.7	5.2	5.2	4.7
6. Total current revenue	45.2	39.8	37.8	36.7	37.3	35.1	35.2	33.3	32.2	32.6	33.1	31.7	33.4	32.9	35.2	34.8	34.4
7. Government consumption expenditure	21.7	20.1	20.6	20.3	20.4	19.0	18.3	18.8	17.1	17.5	19.9	19.3	18.5	18.1	18.3	17.9	17.6
8. Collective consumption	17.3	11.3	11.8	11.5	12.2	11.5	10.9	11.1	9.1	9.1	10.5	10.0	9.8	9.2	9.1	9.0	8.8
9. Social transfers in kind	4.3	8.8	8.8	8.8	8.2	7.5	7.4	7.6	8.0	8.4	9.4	9.3	8.7	8.8	9.2	8.9	8.8
10. Compensation of employees	9.5	8.8	8.9	9.1	8.9	8.1	7.3	7.2	6.6	6.8	7.7	7.7	7.4	7.3	7.6	7.4	7.2
11. Intermediate consumption	8.7	6.8	6.8	6.2	6.2	5.7	5.0	5.7	4.6	4.5	5.4	4.9	4.8	4.7	4.6	4.5	4.4
12. Social transfers other than in kind	14.2	13.5	13.6	13.7	11.9	12.3	12.4	11.9	11.6	11.4	13.8	14.1	13.6	13.8	13.9	13.5	13.1
13. Social transfers in kind via market producers	0.3	2.5	2.5	2.8	3.4	3.1	4.4	4.4	4.5	4.7	5.2	5.3	4.9	4.9	5.1	5.0	5.0
14. Interest	2.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.4	1.3	1.6	1.8	2.0	1.9	1.9
15. Subsidies	4.7	2.5	2.1	1.5	1.7	1.9	1.3	1.3	1.2	1.7	1.6	1.4	0.9	1.0	1.1	1.0	1.0
16. Other current expenditure	1.1	1.9	1.3	1.6	2.6	1.7	2.0	1.6	1.6	1.5	1.9	1.7	2.0	1.6	1.8	2.6	2.4
17. Total current expenditure	40.9	40.1	39.3	38.6	37.1	34.8	34.2	33.6	31.5	31.8	37.0	36.3	35.2	35.1	36.0	35.8	35.1
18. Gross saving	4.3	-0.3	-1.4	-1.9	0.2	0.3	1.0	-0.2	0.7	0.8	-4.0	-4.6	-1.8	-2.2	-0.8	-1.0	-0.7
19. Capital transfers received	0.0	0.1	0.1	0.1	0.0	0.2	0.0	0.0	0.2	0.2	0.5	0.6	0.8	0.8	0.7	0.2	0.3
20. Total revenue	45.2	39.9	38.0	36.8	37.4	35.3	35.2	33.3	32.4	32.8	33.5	32.3	34.1	33.7	35.9	35.0	34.7
21. Gross fixed capital formation	2.3	2.8	3.1	3.3	2.6	2.4	2.1	2.2	1.9	2.0	2.3	2.6	2.7	2.2	2.1	1.9	1.8
22. Other capital expenditure	5.4	9.3	2.1	3.2	0.5	0.4	1.7	0.8	0.8	1.1	2.2	0.9	1.0	0.8	0.6	0.2	0.6
23. Total expenditure	48.6	52.1	44.5	45.1	40.1	37.7	38.0	36.5	34.2	34.9	41.6	39.8	38.9	38.2	38.7	38.0	37.5
24. Tax burden	40.3	34.1	33.1	33.0	32.9	31.5	31.4	29.3	29.3	29.1	28.7	28.1	28.7	28.3	29.9	29.6	29.6
25. Net lending (+) or net borrowing (-)	-3.4	-12.3	-6.5	-8.2	-2.8	-2.4	-2.8	-3.2	-1.8	-2.1	-8.0	-7.5	-4.8	-4.5	-2.8	-2.9	-2.8

Table 17C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Slovakia

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

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	6.3	12.1	-1.3	8.9	15.9	12.7	11.5	0.6	10.7	2.5	-6.6	2.6	8.8	-3.1	6.7	1.5	4.3
2. Current taxes on income and wealth	-0.3	-8.4	9.1	2.4	11.5	-4.5	7.5	12.6	13.7	14.5	-20.0	1.9	7.0	4.8	6.5	4.4	5.5
3. Social contributions	18.0	12.0	9.8	11.3	4.8	5.9	5.1	3.7	11.2	10.0	-0.5	3.5	4.8	4.5	9.9	-0.2	3.7
4. Of which actual social contributions	18.0	12.2	9.8	11.2	4.4	5.8	5.4	3.5	11.2	10.0	-0.6	3.0	4.8	4.9	9.8	0.0	3.6
5. Other current revenue, including sales	-3.3	22.9	-9.6	-16.2	31.4	-6.3	19.7	17.0	-16.6	28.9	14.3	-14.6	37.3	1.0	11.4	2.7	-5.0
6. Total current revenue	7.6	8.9	3.4	5.4	12.2	4.7	9.2	5.7	8.0	10.1	-4.7	0.5	10.2	1.6	8.6	1.5	2.9
7. Government consumption expenditure	23.0	10.9	11.4	6.8	11.0	3.5	5.3	14.3	2.0	10.9	6.9	1.9	0.3	0.6	3.0	0.2	2.2
8. Collective consumption	-11.2	17.3	13.9	5.6	16.7	5.1	3.3	13.9	-8.3	7.9	8.7	0.0	2.6	-2.7	0.4	1.2	2.0
9. Social transfers in kind	159.5	3.7	8.1	8.3	3.6	1.2	8.2	14.9	16.9	14.4	5.0	4.0	-2.2	4.4	5.6	-0.7	2.5
10. Compensation of employees	11.8	3.7	9.5	11.9	7.0	1.1	-1.3	10.8	2.5	11.2	6.8	4.6	1.3	1.8	5.1	-0.6	1.9
11. Intermediate consumption	24.2	22.2	9.4	-1.2	9.2	2.4	-3.5	25.8	-9.4	7.8	11.4	-5.4	3.4	0.0	0.3	1.2	1.4
12. Social transfers other than in kind	11.7	5.2	9.0	9.8	-4.2	14.4	10.6	6.9	8.9	6.5	13.7	7.9	0.7	4.5	2.0	-0.1	1.4
13. Social transfers in kind via market producers	986.6	6.8	12.0	20.7	31.0	2.3	56.7	10.8	13.3	14.9	4.0	6.0	-2.6	3.2	4.7	2.0	4.0
14. Interest	19.3	32.7	7.0	-3.4	-22.1	-3.5	-13.8	-5.2	6.0	-2.2	8.7	-2.4	23.4	18.6	9.2	-2.7	5.3
15. Subsidies	-9.0	3.1	-7.9	-22.1	21.4	25.3	-23.3	12.2	1.9	50.9	-7.4	-13.6	-33.4	20.7	13.1	-11.7	4.0
16. Other current expenditure 1)	0.1	0.7	-0.6	0.3	1.0	-0.9	0.3	-0.4	0.1	-0.1	0.4	-0.2	0.3	-0.4	0.2	0.8	-0.1
17. Total current expenditure	18.6	12.1	6.5	6.9	6.0	4.4	7.2	9.4	4.9	9.8	9.3	2.9	1.4	2.9	4.1	2.0	2.0
18. Gross saving 1)	-4.2	-1.2	-1.1	-0.5	2.1	0.1	0.7	-1.2	0.9	0.1	-4.7	-0.7	2.8	-0.4	1.4	-0.2	0.3
19. Capital transfers received	2009.3	-26.6	10.8	17.9	-79.5	765.5	-98.9	1951.8	585.9	31.1	84.9	42.0	34.0	7.6	-9.1	-67.4	35.0
20. Total revenue	8.0	8.7	3.4	5.5	11.9	5.1	8.7	5.8	8.5	10.2	-4.0	1.1	10.7	1.8	8.1	0.1	3.1
21. Gross fixed capital formation	78.1	6.8	19.5	15.1	-13.7	3.7	-4.6	16.5	-4.1	14.4	11.3	17.3	9.2	-15.4	-5.5	-5.9	-2.3
22. Other capital expenditure 1)	1.1	3.7	-7.2	1.1	-2.7	0.0	1.3	-0.9	0.0	0.3	1.1	-1.3	0.1	-0.1	-0.3	-0.3	0.4
23. Total expenditure	23.2	20.2	-7.3	10.1	-1.7	4.4	10.1	7.2	4.7	11.0	11.8	0.6	2.2	1.2	2.8	0.7	2.9
24. Tax burden	8.9	6.9	5.6	8.4	9.9	6.6	8.5	4.3	11.8	8.0	-7.3	2.7	6.7	1.9	7.2	1.4	4.2
25. Net lending (+) or net borrowing (-)	-6.5	-4.8	5.8	-1.7	5.4	0.4	-0.5	-0.4	1.4	-0.3	-5.9	0.5	2.8	0.3	1.7	-0.2	0.1

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	8.0	7.5	4.8	4.5	2.8	2.9	2.8
2. Interest payments (% of GDP)	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.4	1.3	1.6	1.8	2.0	1.9	1.9
3. Implicit interest rate 2)	10.6	9.4	8.6	7.9	6.4	5.7	4.5	4.8	5.1	4.6	4.9	4.0	4.0	4.3	3.8	3.4	3.5
4. Nominal GDP growth rate	7.4	10.9	8.7	8.6	10.3	11.2	9.2	11.5	11.7	8.8	-6.1	4.9	4.7	3.1	1.5	2.7	4.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	8.0	7.5	4.8	4.5	2.8	2.9	2.8
6. Contribution of nominal GDP growth	-2.4	-4.7	-4.0	-3.9	-4.1	-4.3	-3.5	-3.5	-3.2	-2.4	1.8	-1.7	-1.8	-1.3	-0.8	-1.5	-2.2
7. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.2	0.5	-1.5	-2.1	-0.5	-0.3	5.8	0.8	-0.6	0.8
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	4.0	8.2	2.5	4.7	0.3	0.2	1.1	1.7	0.4	0.8	6.6	6.2	3.2	2.7	0.8	1.1	0.9
9. Snow-ball effect	1.0	-0.6	0.0	-0.3	-1.6	-2.1	-1.8	-2.1	-1.8	-1.1	3.2	-0.3	-0.2	0.5	1.2	0.4	-0.3
10. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.2	0.5	-1.5	-2.1	-0.5	-0.3	5.8	0.8	-0.6	0.8
(% of GDP)																	
11. Change in gross debt 5)	13.3	2.5	-1.4	-5.4	-1.0	-0.9	-7.3	-3.6	-0.9	-1.8	7.7	5.4	2.7	9.0	2.8	0.9	1.5
12. Level of gross debt (end of year)	47.8	50.3	48.9	43.4	42.4	41.5	34.2	30.5	29.6	27.9	35.6	41.0	43.6	52.7	55.4	56.3	57.8

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

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

3) Line 7 = line 10.

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

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

Table 18A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Finland****(Mrd EURO-FIM)**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	4.4	8.2	13.4	12.9	17.8	21.0	21.8	22.7	23.4	23.9	23.1	23.9	26.9	27.8	28.7	29.7	30.8
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	26.7	27.6	28.7	31.5	32.3	27.8	28.6	30.9	30.9	32.7	32.8	33.9
3. Social contributions	3.6	6.5	11.3	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.7	27.6
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.7	27.6
5. Other current revenue, including sales	2.0	4.3	7.5	9.4	11.0	13.7	14.4	15.7	17.6	19.8	18.2	18.6	19.6	20.0	20.2	20.9	21.8
6. Total current revenue	14.6	28.5	47.7	53.0	72.7	79.3	82.9	87.6	94.2	98.5	91.4	94.0	101.4	104.1	107.5	110.1	114.1
7. Government consumption expenditure	6.1	11.8	19.4	21.9	27.2	33.9	35.5	36.9	38.7	41.7	43.4	44.2	46.2	48.3	49.7	50.7	51.6
8. Collective consumption	2.4	4.3	6.9	8.2	9.9	11.8	12.3	12.6	13.2	14.3	14.8	14.7	15.2	15.8	16.4	16.9	17.4
9. Social transfers in kind	3.8	7.5	12.5	13.7	17.3	22.1	23.2	24.3	25.5	27.4	28.6	29.6	31.0	32.5	33.3	33.8	34.2
10. Compensation of employees	4.2	8.3	13.2	14.6	17.3	20.7	21.7	22.4	23.2	24.7	25.4	25.9	26.9	27.9	28.4	28.7	29.0
11. Intermediate consumption	2.1	4.1	6.9	8.5	10.7	14.0	14.8	15.6	16.7	18.5	19.6	20.5	21.6	22.8	23.5	24.3	25.4
12. Social transfers other than in kind	3.6	7.9	13.1	21.0	21.4	25.3	26.0	26.5	27.2	28.5	31.3	32.8	33.9	36.1	38.2	39.6	40.1
13. Social transfers in kind via market producers	0.3	0.5	1.0	1.4	2.1	3.2	3.4	3.7	3.9	4.3	4.6	4.9	5.1	5.3	5.5	5.6	5.7
14. Interest	0.3	1.0	1.2	3.8	3.7	2.4	2.4	2.4	2.6	2.6	2.0	1.9	2.1	2.0	1.8	1.9	2.0
15. Subsidies	1.0	1.7	2.5	2.6	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.7	2.8	2.7	2.8	2.8
16. Other current expenditure	0.4	0.8	1.5	1.9	3.0	3.8	4.1	4.4	4.4	4.8	5.2	5.4	5.7	5.8	6.2	6.2	6.2
17. Total current expenditure	11.9	24.4	39.4	53.8	60.2	71.4	74.4	77.1	80.3	85.9	90.6	94.0	98.0	102.7	106.4	109.2	111.3
18. Gross saving	2.6	4.1	8.3	-0.7	12.5	7.9	8.4	10.5	13.9	12.6	0.8	0.0	3.4	1.5	1.1	0.9	2.8
19. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7	0.8	0.8	0.9
20. Total revenue	14.6	28.6	47.9	53.2	73.2	79.9	83.5	88.3	94.8	99.4	92.0	94.7	102.1	104.8	108.3	110.9	114.9
21. Gross fixed capital formation	1.2	2.0	3.1	2.5	3.2	4.3	4.0	3.9	4.4	4.7	4.9	4.5	4.7	5.0	5.4	5.6	5.7
22. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.5	0.6	0.4	0.5	0.7	0.8	0.6	0.7	0.6	0.6	0.6	0.6
23. Total expenditure	13.4	26.7	43.0	59.1	63.9	76.2	79.0	81.4	85.2	91.3	96.3	99.2	103.5	108.3	112.4	115.4	117.7
24. Tax burden	12.2	23.2	39.7	44.2	62.7	66.4	69.3	72.8	77.5	79.9	74.1	76.2	82.7	85.1	88.5	90.4	93.5
25. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.3	3.8	4.5	6.9	9.6	8.2	-4.3	-4.5	-1.4	-3.5	-4.1	-4.5	-2.7

Table 18B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Finland****(percentage of GDP at current market prices (excessive deficit procedure))**

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.1	14.3	15.0	13.5	13.5	13.8	13.8	13.7	13.0	12.9	13.4	13.4	14.2	14.4	14.8	15.1	15.3
2. Current taxes on income and wealth	14.2	16.5	17.3	17.3	21.1	17.5	17.5	17.3	17.5	17.4	16.1	16.0	16.4	16.0	16.9	16.7	16.8
3. Social contributions	10.7	11.3	12.7	14.7	12.1	11.8	12.1	12.4	12.0	12.2	12.9	12.8	12.7	13.3	13.4	13.6	13.7
4. Of which actual social contributions	9.2	9.6	11.9	14.5	12.1	11.8	12.1	12.4	12.0	12.2	12.9	12.8	12.7	13.3	13.4	13.6	13.7
5. Other current revenue, including sales	5.9	7.6	8.4	9.8	8.3	9.0	9.1	9.5	9.8	10.6	10.5	10.4	10.4	10.4	10.4	10.6	10.8
6. Total current revenue	43.9	49.7	53.4	55.2	55.0	52.1	52.6	52.9	52.4	53.1	53.0	52.6	53.7	54.1	55.6	55.9	56.6
7. Government consumption expenditure	18.4	20.6	21.8	22.7	20.6	22.2	22.5	22.2	21.5	22.5	25.2	24.7	24.5	25.1	25.7	25.7	25.6
8. Collective consumption	7.1	7.5	7.8	8.5	7.5	7.7	7.8	7.6	7.4	7.7	8.6	8.2	8.0	8.2	8.5	8.6	8.6
9. Social transfers in kind	11.3	13.0	14.0	14.2	13.1	14.5	14.7	14.7	14.2	14.8	16.6	16.5	16.4	16.9	17.2	17.2	17.0
10. Compensation of employees	12.5	14.4	14.8	15.1	13.1	13.6	13.8	13.5	12.9	13.3	14.8	14.5	14.2	14.5	14.7	14.6	14.4
11. Intermediate consumption	6.4	7.2	7.8	8.9	8.1	9.2	9.4	9.4	9.3	10.0	11.4	11.5	11.5	11.8	12.1	12.4	12.6
12. Social transfers other than in kind	10.9	13.8	14.6	21.9	16.2	16.6	16.5	16.0	15.1	15.3	18.2	18.3	18.0	18.8	19.7	20.1	19.9
13. Social transfers in kind via market producers	0.9	0.9	1.1	1.4	1.6	2.1	2.2	2.2	2.1	2.3	2.7	2.7	2.7	2.7	2.9	2.9	2.8
14. Interest	1.0	1.8	1.4	3.9	2.8	1.6	1.5	1.4	1.5	1.4	1.1	1.1	1.1	1.0	1.0	1.0	1.0
15. Subsidies	3.1	3.0	2.8	2.7	1.5	1.3	1.3	1.4	1.3	1.3	1.4	1.5	1.4	1.4	1.4	1.4	1.4
16. Other current expenditure	1.1	1.4	1.7	2.0	2.3	2.5	2.6	2.6	2.5	2.6	3.0	3.0	3.0	3.0	3.2	3.2	3.1
17. Total current expenditure	35.9	42.5	44.2	56.0	45.5	46.9	47.3	46.5	44.7	46.3	52.6	52.6	51.9	53.4	55.0	55.5	55.2
18. Gross saving	8.0	7.1	9.3	-0.8	9.4	5.2	5.3	6.3	7.7	6.8	0.5	0.0	1.8	0.8	0.6	0.5	1.4
19. Capital transfers received	0.1	0.3	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.3	0.3	0.4	0.4	0.4
20. Total revenue	44.0	49.9	53.6	55.4	55.4	52.5	53.0	53.3	52.7	53.6	53.4	53.0	54.1	54.5	56.0	56.3	57.0
21. Gross fixed capital formation	3.5	3.4	3.5	2.6	2.4	2.8	2.5	2.3	2.4	2.5	2.8	2.5	2.5	2.6	2.8	2.9	2.8
22. Other capital expenditure	0.7	0.6	0.5	2.9	0.4	0.3	0.4	0.2	0.3	0.4	0.5	0.4	0.4	0.3	0.3	0.3	0.3
23. Total expenditure	40.2	46.5	48.2	61.5	48.3	50.0	50.2	49.1	47.4	49.2	55.9	55.5	54.8	56.3	58.1	58.6	58.3
24. Tax burden	36.6	40.5	44.4	46.0	47.4	43.6	44.1	43.9	43.1	43.0	43.0	42.6	43.8	44.2	45.7	45.9	46.3
25. Net lending (+) or net borrowing (-)	3.8	3.4	5.4	-6.1	7.0	2.5	2.9	4.2	5.3	4.4	-2.5	-2.5	-0.7	-1.8	-2.1	-2.3	-1.3

Table 18C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Finland

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

	1981	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	15.6	10.0	1.2	0.4	3.8	3.1	3.9	4.1	3.3	2.0	-3.1	3.5	12.2	3.4	3.3	3.3	4.0
2. Current taxes on income and wealth	25.1	12.9	10.2	9.4	23.1	3.0	3.5	4.1	9.7	2.5	-13.9	2.9	8.0	-0.2	5.9	0.5	3.2
3. Social contributions	15.8	18.4	18.5	1.3	1.0	3.5	6.3	7.3	5.4	4.4	-1.3	2.7	5.0	6.2	1.8	3.0	3.1
4. Of which actual social contributions	15.5	19.8	19.2	1.3	1.2	3.5	6.3	7.3	5.4	4.4	-1.3	2.7	5.0	6.2	1.8	3.0	3.1
5. Other current revenue, including sales	20.2	12.4	15.9	14.8	18.4	7.8	5.0	9.4	12.1	12.2	-8.0	2.1	5.8	1.9	0.9	3.4	4.5
6. Total current revenue	19.3	13.2	10.1	5.7	11.9	4.0	4.5	5.8	7.5	4.6	-7.2	2.8	7.9	2.7	3.3	2.4	3.6
7. Government consumption expenditure	16.7	13.9	14.2	5.2	3.8	5.2	4.9	3.8	5.1	7.7	3.9	2.0	4.4	4.7	2.9	1.9	1.8
8. Collective consumption	16.1	12.4	16.1	2.7	1.6	4.1	4.3	2.3	5.4	8.0	3.1	-0.7	3.5	4.4	3.6	3.0	3.0
9. Social transfers in kind	17.2	14.9	13.2	6.8	5.1	5.8	5.2	4.6	5.0	7.5	4.3	3.4	4.8	4.8	2.6	1.4	1.2
10. Compensation of employees	17.5	13.2	11.5	5.0	3.9	4.1	4.5	3.1	4.0	6.2	3.1	2.0	3.6	3.8	1.9	1.0	1.1
11. Intermediate consumption	15.7	14.6	15.7	5.5	4.1	6.5	5.7	5.0	7.3	11.1	5.5	4.6	5.6	5.4	3.1	3.6	4.3
12. Social transfers other than in kind	15.6	15.2	16.1	0.7	-1.3	3.6	2.8	2.2	2.3	4.9	9.8	4.7	3.5	6.6	5.8	3.6	1.4
13. Social transfers in kind via market producers	19.4	13.0	16.0	16.8	8.4	9.4	7.0	7.3	5.5	11.9	6.0	6.2	4.7	3.8	4.6	2.0	2.0
14. Interest	22.0	19.5	3.6	3.6	0.5	-6.2	-1.1	1.7	10.5	-1.3	-24.3	-3.1	8.9	-3.4	-8.6	4.3	4.1
15. Subsidies	14.2	6.4	10.5	-1.2	2.4	0.0	2.9	8.7	2.8	6.2	0.6	8.2	1.6	1.4	-2.2	3.4	0.0
16. Other current expenditure 1)	0.2	0.1	0.1	0.1	-0.1	0.0	0.1	0.0	-0.2	0.1	0.4	0.0	0.0	0.0	0.2	-0.1	-0.1
17. Total current expenditure	16.8	13.8	13.5	3.5	2.0	4.2	4.2	3.6	4.2	7.0	5.4	3.8	4.2	4.8	3.6	2.6	1.9
18. Gross saving 1)	1.2	0.0	-0.9	1.3	4.6	-0.1	0.2	1.0	1.4	-0.9	-6.3	-0.5	1.8	-1.1	-0.2	-0.1	0.9
19. Capital transfers received	7.4	178.8	25.6	4.0	15.2	10.7	0.9	6.7	-7.6	44.3	-31.0	10.5	-4.9	1.1	20.3	4.0	4.1
20. Total revenue	19.3	13.5	10.2	5.7	11.9	4.0	4.5	5.8	7.4	4.9	-7.5	2.9	7.8	2.6	3.4	2.4	3.6
21. Gross fixed capital formation	11.6	10.6	21.4	-1.9	-2.2	5.4	-7.7	-2.4	13.6	7.0	3.9	-8.5	6.5	5.9	8.3	3.2	2.1
22. Other capital expenditure 1)	-0.1	0.0	0.1	1.0	-0.4	0.1	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	-0.1	0.0	0.0	0.0
23. Total expenditure	15.9	13.5	14.2	5.1	1.0	4.4	3.7	3.0	4.7	7.1	5.5	3.0	4.3	4.7	3.8	2.7	2.0
24. Tax burden	19.2	13.4	9.2	5.5	10.9	3.1	4.4	5.0	6.4	3.1	-7.3	2.9	8.4	3.0	3.9	2.2	3.4
25. Net lending (+) or net borrowing (-)	1.4	0.1	-1.4	0.6	5.3	-0.2	0.4	1.3	1.1	-0.9	-6.9	0.0	1.8	-1.1	-0.3	-0.2	0.9

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	6.1	-7.0	-5.1	-4.2	-2.6	-2.5	-2.9	-4.2	-5.3	-4.4	2.5	2.5	0.7	1.8	2.1	2.3	1.3
2. Interest payments (% of GDP)	3.9	2.8	2.7	2.1	1.7	1.6	1.5	1.4	1.5	1.4	1.1	1.1	1.1	1.0	1.0	1.0	1.0
3. Implicit interest rate 2)	7.4	6.6	6.4	5.1	4.3	3.7	3.5	3.6	4.0	4.1	3.1	2.6	2.4	2.2	1.8	1.7	1.7
4. Nominal GDP growth rate	8.7	8.1	5.4	3.1	1.3	4.6	3.4	5.3	8.5	3.2	-7.2	3.7	5.6	1.9	0.6	1.8	2.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	6.1	-7.0	-5.1	-4.2	-2.6	-2.5	-2.9	-4.2	-5.3	-4.4	2.5	2.5	0.7	1.8	2.1	2.3	1.3
6. Contribution of nominal GDP growth	-4.6	-3.4	-2.2	-1.3	-0.5	-2.0	-1.5	-2.1	-3.1	-1.1	2.6	-1.6	-2.6	-0.9	-0.3	-1.0	-1.4
7. Stock-flow adjustment 3)	-2.6	8.5	6.0	4.5	6.2	4.3	1.7	4.2	4.0	4.3	4.5	4.3	2.4	3.4	1.5	1.6	1.4
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.2	-9.8	-7.8	-6.3	-4.4	-4.0	-4.4	-5.6	-6.8	-5.8	1.3	1.4	-0.4	0.8	1.2	1.3	0.4
9. Snow-ball effect	-0.7	-0.6	0.4	0.8	1.2	-0.4	0.0	-0.7	-1.6	0.3	3.8	-0.5	-1.5	0.1	0.6	0.0	-0.4
10. Stock-flow adjustment 3)	-2.6	8.5	6.0	4.5	6.2	4.3	1.7	4.2	4.0	4.3	4.5	4.3	2.4	3.4	1.5	1.6	1.4
(% of GDP)																	
11. Change in gross debt 5)	-1.1	-1.9	-1.3	-1.0	3.0	-0.1	-2.7	-2.1	-4.5	-1.2	9.6	5.2	0.6	4.3	3.3	2.9	1.4
12. Level of gross debt (end of year)	56.6	43.8	42.5	41.5	44.5	44.4	41.7	39.6	35.2	33.9	43.5	48.8	49.3	53.6	57.0	59.9	61.2

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

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

3) Line 7 = line 10.

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

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

Table 19A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

EA-18	(Mrd EUR)																
	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	659	876	897	936	967	1014	1061	1125	1178	1160	1123	1168	1206	1238	1253	1293	1325
2. Current taxes on income and wealth	640	868	875	871	869	904	957	1057	1146	1155	1034	1060	1121	1178	1218	1247	1287
3. Social contributions	952	1075	1107	1145	1189	1223	1256	1309	1362	1418	1412	1439	1479	1507	1531	1565	1598
4. Of which actual social contributions	870	995	1026	1060	1100	1132	1163	1214	1262	1314	1304	1328	1367	1392	1415	1447	1478
5. Other current revenue, including sales	261	276	299	300	298	310	325	348	370	398	400	411	428	432	442	446	458
6. Total current revenue	2511	3094	3178	3252	3323	3450	3599	3840	4056	4131	3969	4079	4235	4354	4445	4551	4668
7. Government consumption expenditure	1130	1340	1407	1485	1548	1604	1671	1744	1816	1911	1994	2019	2034	2041	2072	2102	2139
8. Collective consumption	464	543	564	591	612	636	652	675	699	737	771	772	778	777	787	798	811
9. Social transfers in kind	665	797	844	894	936	968	1019	1069	1117	1173	1223	1247	1256	1264	1285	1304	1328
10. Compensation of employees	609	709	737	772	802	826	856	884	913	954	989	999	1001	997	1006	1014	1025
11. Intermediate consumption	270	324	339	361	374	392	412	428	452	481	512	523	522	525	529	530	546
12. Social transfers other than in kind	938	1089	1135	1195	1247	1289	1326	1366	1408	1471	1572	1611	1634	1672	1713	1752	1796
13. Social transfers in kind via market producers	275	330	350	371	390	402	423	450	471	496	522	537	546	555	569	586	603
14. Interest	301	263	268	255	248	243	242	248	268	281	256	260	288	294	281	285	291
15. Subsidies	92	99	101	103	102	100	99	102	109	112	121	126	120	118	120	125	124
16. Other current expenditure	92	131	138	149	165	173	185	191	196	212	226	231	231	234	254	258	264
17. Total current expenditure	2577	2945	3068	3205	3328	3426	3542	3670	3817	4006	4198	4288	4342	4396	4474	4549	4649
18. Gross saving	-67	149	110	47	-5	25	58	170	239	124	-229	-209	-107	-41	-29	2	19
19. Capital transfers received	29	32	29	36	64	53	54	45	43	36	42	39	47	40	46	45	41
20. Total revenue	2540	3126	3208	3288	3387	3504	3653	3884	4099	4167	4012	4117	4282	4394	4491	4596	4709
21. Gross fixed capital formation	147	173	181	179	193	195	204	217	235	244	252	236	222	204	200	201	201
22. Other capital expenditure	234	16	98	101	102	111	112	114	107	114	129	165	107	146	110	92	89
23. Total expenditure	2959	3134	3347	3485	3623	3731	3858	4001	4159	4365	4579	4688	4671	4746	4783	4842	4939
24. Tax burden	2223	2789	2845	2910	2993	3095	3224	3439	3630	3673	3500	3589	3734	3843	3926	4037	4139
25. Net lending (+) or net borrowing (-)	-419	-7	-139	-197	-236	-227	-205	-117	-61	-198	-567	-571	-389	-352	-293	-245	-230

Table 19B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

EA-18	(percentage of GDP at current market prices (excessive deficit procedure))																
	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	11.8	12.9	12.7	12.8	12.8	12.9	13.0	13.1	13.0	12.5	12.6	12.7	12.8	13.0	13.0	13.1	13.1
2. Current taxes on income and wealth	11.5	12.8	12.3	11.9	11.5	11.5	11.7	12.3	12.7	12.5	11.6	11.5	11.9	12.4	12.7	12.7	12.7
3. Social contributions	17.1	15.8	15.6	15.6	15.7	15.5	15.4	15.3	15.0	15.3	15.8	15.7	15.7	15.9	15.9	15.9	15.8
4. Of which actual social contributions	15.6	14.7	14.5	14.4	14.6	14.4	14.3	14.2	13.9	14.2	14.6	14.5	14.5	14.6	14.7	14.7	14.6
5. Other current revenue, including sales	4.7	4.1	4.2	4.1	3.9	3.9	4.0	4.1	4.1	4.3	4.5	4.5	4.5	4.5	4.6	4.5	4.5
6. Total current revenue	45.0	45.6	44.8	44.3	44.0	43.8	44.1	44.8	44.8	44.6	44.4	44.4	44.8	45.8	46.3	46.3	46.1
7. Government consumption expenditure	20.3	19.7	19.8	20.2	20.5	20.4	20.5	20.3	20.1	20.6	22.3	22.0	21.5	21.5	21.6	21.4	21.1
8. Collective consumption	8.3	8.0	7.9	8.0	8.1	8.1	8.0	7.9	7.7	8.0	8.6	8.4	8.2	8.2	8.2	8.1	8.0
9. Social transfers in kind	11.9	11.7	11.9	12.2	12.4	12.3	12.5	12.5	12.3	12.7	13.7	13.6	13.3	13.3	13.4	13.3	13.1
10. Compensation of employees	10.9	10.4	10.4	10.5	10.6	10.5	10.5	10.3	10.1	10.3	11.1	10.9	10.6	10.5	10.5	10.3	10.1
11. Intermediate consumption	4.8	4.8	4.8	4.9	5.0	5.0	5.0	5.0	5.0	5.2	5.7	5.7	5.5	5.5	5.5	5.4	5.4
12. Social transfers other than in kind	16.8	16.0	16.0	16.3	16.5	16.4	16.2	15.9	15.6	15.9	17.6	17.5	17.3	17.6	17.8	17.8	17.7
13. Social transfers in kind via market producers	4.9	4.9	4.9	5.1	5.2	5.1	5.2	5.2	5.2	5.4	5.8	5.8	5.8	5.8	5.9	6.0	5.9
14. Interest	5.4	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	2.9	2.8	3.1	3.1	2.9	2.9	2.9
15. Subsidies	1.7	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.3	1.2	1.3	1.3	1.2
16. Other current expenditure	1.6	1.9	1.9	2.0	2.2	2.2	2.3	2.2	2.2	2.3	2.5	2.5	2.4	2.5	2.6	2.6	2.6
17. Total current expenditure	46.2	43.4	43.3	43.7	44.1	43.5	43.4	42.8	42.2	43.2	47.0	46.7	46.0	46.2	46.6	46.2	45.9
18. Gross saving	-1.2	2.2	1.6	0.6	-0.1	0.3	0.7	2.0	2.6	1.3	-2.6	-2.3	-1.1	-0.4	-0.3	0.0	0.2
19. Capital transfers received	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.5	0.4	0.5	0.4	0.5	0.4	0.5	0.5	0.4
20. Total revenue	45.5	46.0	45.2	44.8	44.8	44.5	44.8	45.3	45.3	45.0	44.9	44.8	45.3	46.2	46.8	46.7	46.5
21. Gross fixed capital formation	2.6	2.5	2.5	2.4	2.6	2.5	2.5	2.5	2.6	2.6	2.8	2.6	2.4	2.1	2.1	2.0	2.0
22. Other capital expenditure	4.2	0.2	1.4	1.4	1.3	1.4	1.4	1.3	1.2	1.2	1.4	1.8	1.1	1.5	1.1	0.9	0.9
23. Total expenditure	53.0	46.1	47.2	47.5	48.0	47.4	47.3	46.6	46.0	47.1	51.2	51.0	49.5	49.9	49.8	49.2	48.7
24. Tax burden	39.8	41.1	40.1	39.7	39.6	39.3	39.5	40.1	40.1	39.6	39.1	39.1	39.5	40.4	40.9	41.0	40.8
25. Net lending (+) or net borrowing (-)	-7.5	-0.1	-2.0	-2.7	-3.1	-2.9	-2.5	-1.4	-0.7	-2.1	-6.3	-6.2	-4.1	-3.7	-3.0	-2.5	-2.3

Table 19C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EA-18

(EUR; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	6.0	3.4	2.5	4.3	3.3	4.9	4.6	6.0	4.7	-1.5	-3.2	4.0	3.3	2.6	1.2	3.2	2.5
2. Current taxes on income and wealth	7.2	6.0	0.9	-0.4	-0.2	4.0	5.9	10.5	8.4	0.8	-10.5	2.6	5.7	5.1	3.4	2.4	3.2
3. Social contributions	5.3	3.7	3.0	3.4	3.8	2.9	2.7	4.2	4.0	4.1	-0.4	1.9	2.8	1.8	1.6	2.2	2.1
4. Of which actual social contributions	6.6	3.9	3.1	3.3	3.8	2.9	2.7	4.4	4.0	4.1	-0.8	1.9	2.9	1.9	1.7	2.2	2.2
5. Other current revenue, including sales	3.1	3.3	8.2	0.4	-0.5	3.8	4.9	7.2	6.4	7.3	0.7	2.7	4.2	0.9	2.4	0.9	2.7
6. Total current revenue	5.7	4.2	2.7	2.3	2.2	3.8	4.3	6.7	5.6	1.8	-3.9	2.8	3.8	2.8	2.1	2.4	2.6
7. Government consumption expenditure	4.7	4.7	5.0	5.5	4.3	3.6	4.2	4.4	4.1	5.2	4.4	1.3	0.7	0.4	1.5	1.5	1.8
8. Collective consumption	4.4	4.2	3.7	4.8	3.6	3.9	2.6	3.5	3.4	5.5	4.5	0.2	0.8	-0.2	1.3	1.4	1.6
9. Social transfers in kind	5.0	5.0	5.9	6.0	4.7	3.4	5.3	4.9	4.5	5.0	4.3	1.9	0.7	0.7	1.6	1.5	1.8
10. Compensation of employees	5.0	3.7	3.9	4.7	3.9	3.1	3.6	3.3	3.3	4.4	3.6	1.1	0.2	-0.4	0.9	0.8	1.1
11. Intermediate consumption	4.7	5.3	4.7	6.4	3.8	4.7	5.0	4.0	5.6	6.5	6.4	2.0	-0.1	0.7	0.7	0.1	3.0
12. Social transfers other than in kind	5.6	2.1	4.2	5.3	4.3	3.4	2.8	3.1	3.0	4.5	6.9	2.5	1.4	2.4	2.4	2.3	2.6
13. Social transfers in kind via market producers	4.0	5.9	6.2	6.0	5.2	3.0	5.3	6.4	4.6	5.4	5.3	2.8	1.7	1.7	2.5	3.1	2.8
14. Interest	5.8	1.5	2.1	-4.8	-2.8	-2.1	-0.5	2.6	8.0	4.8	-9.0	1.8	10.7	2.1	-4.4	1.1	2.4
15. Subsidies	0.7	0.5	2.6	1.2	-0.2	-2.4	-1.4	3.9	6.7	2.5	8.4	3.8	-4.5	-2.0	2.0	3.6	-0.2
16. Other current expenditure 1)	0.1	0.0	0.0	0.1	0.1	0.0	0.1	0.0	-0.1	0.1	0.2	0.0	-0.1	0.0	0.2	0.0	0.0
17. Total current expenditure	5.2	3.4	4.2	4.5	3.8	2.9	3.4	3.6	4.0	4.9	4.8	2.1	1.3	1.2	1.8	1.7	2.2
18. Gross saving 1)	0.2	0.3	-0.6	-0.9	-0.7	0.4	0.4	1.3	0.7	-1.3	-3.9	0.3	1.1	0.7	0.1	0.3	0.2
19. Capital transfers received	-9.3	-3.0	-9.7	23.9	75.5	-16.3	0.6	-17.0	-4.6	-14.7	16.6	-8.0	20.7	-15.0	15.5	-2.3	-10.1
20. Total revenue	5.6	4.1	2.6	2.5	3.0	3.5	4.3	6.3	5.5	1.7	-3.7	2.6	4.0	2.6	2.2	2.3	2.4
21. Gross fixed capital formation	1.9	5.5	4.5	-0.9	8.0	0.9	4.7	6.1	8.6	3.9	3.0	-6.4	-5.7	-8.2	-2.1	0.5	0.1
22. Other capital expenditure 1)	-3.0	-1.1	1.1	0.0	0.0	0.1	0.0	0.0	-0.2	0.1	0.2	0.4	-0.7	0.4	-0.4	-0.2	-0.1
23. Total expenditure	-0.9	1.1	6.8	4.1	4.0	3.0	3.4	3.7	4.0	4.9	4.9	2.4	-0.4	1.6	0.8	1.2	2.0
24. Tax burden	6.2	4.5	2.0	2.3	2.9	3.4	4.2	6.6	5.6	1.2	-4.7	2.6	4.0	2.9	2.1	2.8	2.5
25. Net lending (+) or net borrowing (-)	3.2	1.4	-1.9	-0.7	-0.5	0.2	0.4	1.1	0.7	-1.5	-4.2	0.1	2.1	0.4	0.7	0.6	0.2

1) Changes in GDP ratios.

Table 19D**Contributions to the change in the general government gross debt ratio****EA-18**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	1.5	0.1	2.0	2.7	3.1	2.9	2.5	1.4	0.7	2.1	6.3	6.2	4.1	3.7	3.0	2.5	2.3
2. Interest payments (% of GDP)	4.0	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	2.9	2.8	3.1	3.1	2.9	2.9	2.9
3. Implicit interest rate 2)	5.8	5.7	5.7	5.3	5.0	4.6	4.4	4.3	4.6	4.7	3.9	3.6	3.7	3.5	3.2	3.1	3.1
4. Nominal GDP growth rate	4.5	5.2	4.4	3.5	2.9	4.2	3.7	5.2	5.5	2.4	-3.5	2.7	2.8	0.7	1.0	2.4	3.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	1.5	0.1	2.0	2.7	3.1	2.9	2.5	1.4	0.7	2.1	6.3	6.2	4.1	3.7	3.0	2.5	2.3
6. Contribution of nominal GDP growth	-3.1	-3.6	-2.9	-2.3	-1.9	-2.8	-2.5	-3.5	-3.6	-1.5	2.6	-2.1	-2.3	-0.6	-0.9	-2.3	-2.8
7. Stock-flow adjustment 3)	0.5	1.0	0.0	-0.5	0.0	0.3	0.8	0.2	0.5	3.2	0.9	1.7	0.6	1.5	0.2	0.7	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.5	-3.8	-1.8	-0.8	-0.2	-0.2	-0.5	-1.5	-2.3	-0.9	3.5	3.4	1.1	0.6	0.1	-0.4	-0.6
9. Snow-ball effect	0.9	0.3	0.8	1.2	1.3	0.3	0.5	-0.6	-0.6	1.5	5.4	0.7	0.7	2.5	2.0	0.6	0.1
10. Stock-flow adjustment 3)	0.5	1.0	0.0	-0.5	0.0	0.3	0.8	0.2	0.5	3.2	0.9	1.7	0.6	1.5	0.2	0.7	0.0
(% of GDP)																	
11. Change in gross debt 5)	-1.2	-2.4	-1.0	-0.1	1.2	0.4	0.8	-1.9	-2.4	3.8	9.8	5.8	2.4	4.6	2.3	1.0	-0.6
12. Level of gross debt (end of year)	71.6	69.2	68.2	68.0	69.2	69.6	70.5	68.6	66.2	70.1	79.9	85.7	88.1	92.7	95.0	96.0	95.4

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

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

3) Line 7 = line 10.

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

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

Table 20A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Bulgaria****(Mrd BGN)**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	3.23	3.78	4.07	4.18	5.20	6.50	7.56	8.93	10.05	12.08	10.33	10.47	10.94	11.82	11.79	12.04	12.57
2. Current taxes on income and wealth	1.84	1.86	2.24	2.07	2.15	2.29	2.12	2.47	4.59	4.25	3.83	3.62	3.71	3.84	4.06	4.20	4.38
3. Social contributions	2.47	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.97	5.51	5.60	6.06	6.29	6.59
4. Of which actual social contributions	2.39	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.97	5.51	5.60	6.06	6.29	6.59
5. Other current revenue, including sales	2.17	2.52	3.29	3.27	2.76	3.14	3.19	2.85	3.86	5.26	5.06	4.09	4.17	4.72	5.33	5.60	5.81
6. Total current revenue	9.71	11.13	12.58	12.69	13.81	16.01	17.29	18.55	23.39	26.99	24.50	23.15	24.33	25.98	27.25	28.14	29.34
7. Government consumption expenditure	4.33	5.20	5.71	6.27	7.13	7.72	8.33	9.31	10.36	11.87	11.48	11.45	11.82	12.14	13.35	13.72	14.29
8. Collective consumption	2.25	2.95	3.00	3.25	3.65	4.07	4.53	5.00	5.75	6.59	6.37	5.80	5.88	6.08	6.84	7.15	7.47
9. Social transfers in kind	2.08	2.26	2.71	3.02	3.47	3.65	3.81	4.31	4.60	5.28	5.11	5.66	5.95	6.06	6.50	6.57	6.81
10. Compensation of employees	2.51	2.80	2.63	3.13	3.63	4.00	4.29	4.53	5.32	6.36	6.79	6.70	6.90	7.02	7.70	7.90	8.18
11. Intermediate consumption	1.86	2.25	2.18	2.75	2.94	3.27	3.83	3.79	4.53	5.00	4.26	4.19	4.37	4.39	4.64	4.76	5.02
12. Social transfers other than in kind	2.72	3.39	3.56	3.95	4.03	4.46	4.81	5.27	5.76	7.01	8.27	8.86	8.92	9.08	9.74	10.19	10.47
13. Social transfers in kind via market producers	0.00	0.10	0.82	0.47	0.55	0.52	0.51	0.56	0.72	1.06	1.10	1.16	1.40	1.47	1.54	1.65	1.72
14. Interest	0.89	1.14	1.29	0.75	0.80	0.76	0.73	0.69	0.71	0.61	0.52	0.51	0.55	0.69	0.61	0.64	0.67
15. Subsidies	0.39	0.28	0.29	0.29	0.36	0.39	0.35	0.37	0.50	0.80	0.81	0.85	0.73	0.73	0.97	0.90	0.92
16. Other current expenditure	0.32	0.25	0.39	0.46	0.47	0.52	0.69	0.57	1.08	1.81	3.02	0.64	1.13	1.42	1.46	1.63	1.72
17. Total current expenditure	8.69	10.21	11.16	11.80	12.78	13.92	15.21	15.79	18.62	22.65	24.77	22.91	24.01	24.80	26.67	27.67	28.70
18. Gross saving	1.02	0.92	1.42	0.89	1.03	2.09	2.08	2.75	4.77	4.34	-0.27	0.24	0.32	1.18	0.58	0.46	0.64
19. Capital transfers received	0.03	0.03	0.04	0.04	0.06	0.09	0.13	0.22	0.90	0.77	0.86	1.04	0.98	1.36	1.82	1.90	1.94
20. Total revenue	9.74	11.16	12.62	12.73	13.87	16.10	17.43	18.77	24.29	27.76	25.36	24.19	25.31	27.34	29.06	30.04	31.28
21. Gross fixed capital formation	0.92	0.98	1.04	1.03	1.04	1.26	1.57	2.06	3.16	3.87	3.38	3.23	2.56	2.61	3.22	3.53	3.66
22. Other capital expenditure	0.11	0.12	0.10	0.30	0.19	0.18	0.18	-0.06	1.81	0.09	0.17	0.24	0.23	0.53	0.35	0.39	0.40
23. Total expenditure	9.72	11.31	12.30	13.13	14.02	15.36	16.95	17.80	23.59	26.60	28.32	26.39	26.80	27.94	30.24	31.59	32.77
24. Tax burden	7.48	8.64	9.33	9.46	11.11	12.96	14.22	15.91	20.05	22.36	19.82	19.45	20.55	21.63	22.34	22.99	24.00
25. Net lending (+) or net borrowing (-)	0.02	-0.15	0.32	-0.39	-0.14	0.74	0.47	0.97	0.70	1.16	-2.96	-2.20	-1.49	-0.60	-1.18	-1.56	-1.48

Table 20B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Bulgaria****(percentage of GDP at current market prices (excessive deficit procedure))**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.3	13.8	13.4	12.6	14.5	16.3	16.6	17.2	16.7	17.4	15.1	14.9	14.5	15.1	15.1	15.0	15.1
2. Current taxes on income and wealth	7.5	6.8	7.4	6.2	6.0	5.7	4.7	4.8	7.6	6.1	5.6	5.1	4.9	4.9	5.2	5.2	5.3
3. Social contributions	10.2	10.8	9.8	9.6	10.3	10.2	9.7	8.3	8.1	7.8	7.7	7.0	7.3	7.2	7.8	7.8	7.9
4. Of which actual social contributions	9.8	10.8	9.8	9.6	10.3	10.2	9.7	8.3	8.1	7.8	7.7	7.0	7.3	7.2	7.8	7.8	7.9
5. Other current revenue, including sales	8.9	9.2	10.9	9.9	7.7	7.9	7.0	5.5	6.4	7.6	7.4	5.8	5.5	6.0	6.8	7.0	7.0
6. Total current revenue	39.9	40.6	41.5	38.2	38.6	40.2	38.0	35.8	38.9	38.9	35.9	32.8	32.3	33.3	34.9	35.1	35.3
7. Government consumption expenditure	17.8	19.0	18.8	18.9	19.9	19.4	18.3	18.0	17.2	17.1	16.8	16.2	15.7	15.5	17.1	17.1	17.2
8. Collective consumption	9.3	10.8	9.9	9.8	10.2	10.2	9.9	9.7	9.6	9.5	9.3	8.2	7.8	7.8	8.8	8.9	9.0
9. Social transfers in kind	8.6	8.2	9.0	9.1	9.7	9.2	8.4	8.3	7.7	7.6	7.5	8.0	7.9	7.8	8.3	8.2	8.2
10. Compensation of employees	10.3	10.2	8.7	9.4	10.1	10.0	9.4	8.8	8.8	9.2	9.9	9.5	9.2	9.0	9.9	9.9	9.9
11. Intermediate consumption	7.7	8.2	7.2	8.3	8.2	8.2	8.4	7.3	7.5	7.2	6.2	5.9	5.8	5.6	5.9	5.9	6.0
12. Social transfers other than in kind	11.2	12.4	11.7	11.9	11.2	11.2	10.6	10.2	9.6	10.1	12.1	12.6	11.9	11.6	12.5	12.7	12.6
13. Social transfers in kind via market producers	0.0	0.4	2.7	1.4	1.5	1.3	1.1	1.1	1.2	1.5	1.6	1.7	1.9	1.9	2.0	2.1	2.1
14. Interest	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.7	0.7	0.9	0.8	0.8	0.8
15. Subsidies	1.6	1.0	1.0	0.9	1.0	1.0	0.8	0.7	0.8	1.1	1.2	1.2	1.0	0.9	1.2	1.1	1.1
16. Other current expenditure	1.3	0.9	1.3	1.4	1.3	1.3	1.5	1.1	1.8	2.6	4.4	0.9	1.5	1.8	1.9	2.0	2.1
17. Total current expenditure	35.7	37.3	36.8	35.6	35.7	35.0	33.4	30.5	30.9	32.7	36.3	32.5	31.9	31.8	34.1	34.5	34.6
18. Gross saving	4.2	3.3	4.7	2.7	2.9	5.3	4.6	5.3	7.9	6.3	-0.4	0.3	0.4	1.5	0.7	0.6	0.8
19. Capital transfers received	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.4	1.5	1.1	1.3	1.5	1.3	1.7	2.3	2.4	2.3
20. Total revenue	40.1	40.7	41.7	38.4	38.7	40.4	38.3	36.2	40.4	40.1	37.1	34.3	33.6	35.0	37.2	37.5	37.7
21. Gross fixed capital formation	3.8	3.6	3.4	3.1	2.9	3.2	3.4	4.0	5.2	5.6	4.9	4.6	3.4	3.3	4.1	4.4	4.4
22. Other capital expenditure	0.4	0.4	0.3	0.9	0.5	0.5	0.4	-0.1	3.0	0.1	0.2	0.3	0.3	0.7	0.5	0.5	0.5
23. Total expenditure	40.0	41.3	40.6	39.6	39.1	38.6	37.3	34.4	39.2	38.4	41.4	37.4	35.6	35.8	38.7	39.4	39.5
24. Tax burden	30.8	31.5	30.8	28.5	31.0	32.5	31.3	30.7	33.3	32.3	29.0	27.6	27.3	27.7	28.6	28.7	28.9
25. Net lending (+) or net borrowing (-)	0.1	-0.5	1.1	-1.2	-0.4	1.9	1.0	1.9	1.2	1.7	-4.3	-3.1	-2.0	-0.8	-1.5	-1.9	-1.8

Table 20C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1.7	17.1	7.6	2.6	24.6	25.0	16.2	18.0	12.6	20.3	-14.5	1.3	4.5	8.0	-0.2	2.1	4.3
2. Current taxes on income and wealth	-5.0	1.3	20.6	-7.9	4.0	6.5	-7.5	16.8	85.7	-7.5	-9.7	-5.5	2.6	3.5	5.6	3.6	4.2
3. Social contributions	16.2	19.9	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	10.3	-2.2	-5.8	10.9	1.6	8.3	3.8	4.8
4. Of which actual social contributions	16.1	24.4	0.3	6.7	16.3	10.5	8.4	-2.8	13.8	10.3	-2.2	-5.8	10.9	1.6	8.3	3.8	4.8
5. Other current revenue, including sales	17.3	16.0	30.8	-0.6	-15.6	13.7	1.6	-10.8	35.3	36.5	-4.0	-19.2	1.9	13.4	12.9	4.9	3.7
6. Total current revenue	6.8	14.6	13.1	0.9	8.8	16.0	8.0	7.2	26.1	15.4	-9.2	-5.5	5.1	6.8	4.9	3.3	4.3
7. Government consumption expenditure	11.9	20.1	9.7	9.8	13.7	8.4	7.9	11.7	11.3	14.6	-3.3	-0.2	3.3	2.7	9.9	2.8	4.1
8. Collective consumption	13.5	31.1	1.6	8.4	12.4	11.4	11.2	10.5	15.0	14.6	-3.3	-9.0	1.4	3.5	12.5	4.5	4.5
9. Social transfers in kind	10.3	8.2	20.3	11.3	15.0	5.2	4.2	13.2	6.9	14.6	-3.2	10.7	5.2	1.9	7.3	1.0	3.8
10. Compensation of employees	11.3	11.8	-6.1	18.8	16.2	10.0	7.4	5.6	17.4	19.5	6.7	-1.4	3.0	1.8	9.7	2.5	3.6
11. Intermediate consumption	11.7	20.7	-3.1	26.0	7.1	11.0	17.2	-0.9	19.4	10.3	-14.7	-1.6	4.3	0.5	5.6	2.6	5.5
12. Social transfers other than in kind	15.4	24.7	5.0	11.0	1.9	10.7	7.8	9.7	9.3	21.6	18.0	7.1	0.8	1.8	7.2	4.7	2.7
13. Social transfers in kind via market producers	-	-	742.0	-42.6	17.5	-5.4	-3.3	10.6	28.0	47.8	3.9	5.6	20.7	4.4	5.1	7.0	4.2
14. Interest	-6.7	28.5	13.0	-41.8	5.9	-4.7	-3.7	-5.6	2.6	-13.9	-14.4	-2.8	9.1	24.8	-11.6	5.1	4.5
15. Subsidies	-12.8	-27.7	3.9	-0.9	23.9	9.5	-10.6	7.4	33.8	59.3	1.3	5.2	-14.5	0.5	33.1	-7.0	2.3
16. Other current expenditure 1)	0.8	-0.4	0.4	0.1	-0.1	0.0	0.2	-0.4	0.7	0.8	1.8	-3.5	0.6	0.3	0.1	0.2	0.0
17. Total current expenditure	11.5	17.5	9.3	5.7	8.3	8.9	9.2	3.8	17.9	21.6	9.4	-7.5	4.8	3.3	7.5	3.8	3.7
18. Gross saving 1)	-1.4	-0.8	1.3	-2.0	0.2	2.4	-0.7	0.7	2.6	-1.7	-6.7	0.7	0.1	1.1	-0.8	-0.2	0.2
19. Capital transfers received	5.2	10.2	23.6	7.1	51.2	34.1	56.4	65.2	304.3	-13.9	11.0	21.2	-5.9	38.5	33.6	4.7	1.9
20. Total revenue	6.8	14.6	13.1	0.9	8.9	16.1	8.2	7.7	29.4	14.3	-8.7	-4.6	4.6	8.0	6.3	3.3	4.1
21. Gross fixed capital formation	11.0	6.4	5.9	-1.0	1.9	20.6	24.2	31.9	53.0	22.4	-12.6	-4.3	-20.9	2.2	23.2	9.7	3.6
22. Other capital expenditure 1)	-0.5	0.0	-0.1	0.6	-0.4	-0.1	-0.1	-0.5	3.1	-2.9	0.1	0.1	0.0	0.4	-0.2	0.0	0.0
23. Total expenditure	10.0	16.4	8.8	6.8	6.8	9.6	10.4	5.0	32.5	12.8	6.4	-6.8	1.6	4.3	8.2	4.5	3.7
24. Tax burden	4.0	15.5	7.9	1.4	17.4	16.6	9.7	11.9	26.1	11.5	-11.3	-1.9	5.6	5.3	3.3	2.9	4.4
25. Net lending (+) or net borrowing (-)	-1.1	-0.6	1.6	-2.3	0.8	2.3	-0.8	0.8	-0.7	0.5	-6.0	1.2	1.1	1.2	-0.7	-0.4	0.2

1) Changes in GDP ratios.

Table 20D**Contributions to the change in the general government gross debt ratio****Bulgaria**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	-0.1	0.5	-1.1	1.2	0.4	-1.9	-1.0	-1.9	-1.2	-1.7	4.3	3.1	2.0	0.8	1.5	1.9	1.8
2. Interest payments (% of GDP)	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.7	0.7	0.9	0.8	0.8	0.8
3. Implicit interest rate 2)	5.0	6.1	6.5	3.8	4.6	4.8	5.0	5.5	6.3	5.9	5.5	5.1	4.8	5.6	4.3	4.4	3.6
4. Nominal GDP growth rate	5.7	12.7	10.6	9.5	7.9	11.2	14.2	13.8	16.2	15.1	-1.4	3.2	6.8	3.7	0.0	2.6	3.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	-0.1	0.5	-1.1	1.2	0.4	-1.9	-1.0	-1.9	-1.2	-1.7	4.3	3.1	2.0	0.8	1.5	1.9	1.8
6. Contribution of nominal GDP growth	-4.2	-8.8	-6.9	-5.7	-3.8	-4.5	-4.6	-3.3	-3.0	-2.3	0.2	-0.5	-1.0	-0.6	0.0	-0.5	-0.8
7. Stock-flow adjustment 3)	4.3	3.1	1.5	-9.1	-4.5	-1.1	-3.8	-0.7	-0.2	0.4	-3.6	-1.0	-0.9	1.9	-1.1	2.7	-1.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.8	-3.6	-5.3	-1.1	-1.8	-3.8	-2.7	-3.2	-2.3	-2.6	3.6	2.4	1.2	-0.1	0.7	1.1	1.0
9. Snow-ball effect	-0.5	-4.6	-2.7	-3.5	-1.6	-2.6	-3.0	-2.0	-1.8	-1.4	1.0	0.3	-0.3	0.3	0.8	0.3	0.0
10. Stock-flow adjustment 3)	4.3	3.1	1.5	-9.1	-4.5	-1.1	-3.8	-0.7	-0.2	0.4	-3.6	-1.0	-0.9	1.9	-1.1	2.7	-1.3
(% of GDP)																	
11. Change in gross debt 5)	0.0	-5.1	-6.6	-13.6	-8.0	-7.4	-9.5	-5.9	-4.4	-3.5	0.9	1.6	0.1	2.1	0.4	4.2	-0.3
12. Level of gross debt (end of year)	77.6	72.5	66.0	52.4	44.4	37.0	27.5	21.6	17.2	13.7	14.6	16.2	16.3	18.4	18.9	23.1	22.7

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 21A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Czech Republic****(Mrd CZK)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	179	246	257	266	285	326	343	353	395	407	415	423	445	468	483	488	504
2. Current taxes on income and wealth	140	180	203	224	247	268	276	296	330	308	272	262	275	276	283	293	290
3. Social contributions	226	342	367	398	421	453	482	525	577	599	560	578	592	600	606	619	636
4. Of which actual social contributions	225	342	367	398	421	452	482	524	576	599	559	577	592	599	606	618	636
5. Other current revenue, including sales	64	91	104	111	119	128	127	133	146	155	163	162	163	165	177	176	182
6. Total current revenue	609	859	931	999	1072	1174	1228	1307	1448	1468	1409	1425	1475	1509	1550	1576	1613
7. Government consumption expenditure	309	460	498	557	610	630	667	694	726	759	809	807	793	789	802	823	847
8. Collective consumption	149	231	243	276	310	302	336	349	363	380	399	398	380	373	374	380	387
9. Social transfers in kind	160	229	255	281	300	328	331	345	363	380	410	409	412	416	429	443	459
10. Compensation of employees	108	155	173	192	214	222	238	252	269	280	293	286	280	286	293	302	309
11. Intermediate consumption	97	144	153	173	196	193	206	211	219	228	238	235	224	211	216	220	226
12. Social transfers other than in kind	171	293	311	333	345	359	375	408	456	477	509	518	527	534	544	561	580
13. Social transfers in kind via market producers	75	115	127	145	153	163	170	174	187	199	219	222	228	233	234	240	247
14. Interest	16	18	24	29	29	32	34	36	40	40	48	53	53	57	54	55	56
15. Subsidies	40	60	64	56	67	57	53	60	61	62	74	70	79	76	77	82	85
16. Other current expenditure	15	21	18	22	33	34	43	47	53	59	59	63	67	70	75	78	81
17. Total current expenditure	522	807	871	950	1037	1062	1119	1189	1285	1345	1441	1447	1457	1467	1493	1537	1585
18. Gross saving	87	53	60	49	36	113	109	118	163	124	-32	-22	18	42	57	39	27
19. Capital transfers received	8	4	7	4	92	10	11	21	28	30	53	56	54	42	38	54	68
20. Total revenue	617	863	938	1003	1164	1185	1239	1328	1476	1499	1462	1481	1528	1551	1588	1630	1681
21. Gross fixed capital formation	77	79	74	79	182	123	132	150	153	176	192	160	137	123	108	130	150
22. Other capital expenditure	214	59	130	142	126	83	89	68	65	64	47	52	57	123	43	38	47
23. Total expenditure	813	945	1075	1171	1345	1268	1340	1407	1503	1585	1680	1660	1651	1713	1645	1705	1782
24. Tax burden	545	768	827	888	954	1053	1112	1185	1314	1326	1256	1274	1324	1347	1384	1411	1443
25. Net lending (+) or net borrowing (-)	-196	-82	-137	-168	-180	-83	-101	-80	-27	-86	-218	-179	-122	-162	-56	-74	-101

Table 21B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Czech Republic****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	11.7	10.8	10.5	10.3	10.6	11.1	11.0	10.5	10.8	10.6	11.0	11.1	11.6	12.2	12.4	12.2	12.1
2. Current taxes on income and wealth	9.1	7.9	8.3	8.7	9.2	9.1	8.9	8.8	9.0	8.0	7.2	6.9	7.2	7.2	7.3	7.3	6.9
3. Social contributions	14.7	15.1	15.0	15.5	15.7	15.5	15.5	15.7	15.7	15.6	14.9	15.2	15.5	15.6	15.6	15.4	15.2
4. Of which actual social contributions	14.7	15.1	15.0	15.5	15.7	15.4	15.5	15.6	15.7	15.6	14.9	15.2	15.5	15.6	15.6	15.4	15.2
5. Other current revenue, including sales	4.2	4.0	4.3	4.3	4.4	4.4	4.1	4.0	4.0	4.0	4.3	4.3	4.3	4.3	4.6	4.4	4.3
6. Total current revenue	39.7	37.9	38.0	38.9	39.9	40.1	39.4	39.0	39.5	38.2	37.5	37.6	38.6	39.2	39.9	39.3	38.6
7. Government consumption expenditure	20.1	20.3	20.3	21.7	22.7	21.5	21.4	20.7	19.8	19.7	21.5	21.3	20.7	20.5	20.7	20.5	20.2
8. Collective consumption	9.7	10.2	9.9	10.7	11.5	10.3	10.8	10.4	9.9	9.9	10.6	10.5	9.9	9.7	9.6	9.5	9.3
9. Social transfers in kind	10.4	10.1	10.4	11.0	11.2	11.2	10.6	10.3	9.9	9.9	10.9	10.8	10.8	10.8	11.0	11.0	11.0
10. Compensation of employees	7.0	6.8	7.1	7.5	8.0	7.6	7.6	7.5	7.3	7.3	7.8	7.5	7.3	7.4	7.6	7.5	7.4
11. Intermediate consumption	6.3	6.4	6.3	6.8	7.3	6.6	6.6	6.3	6.0	5.9	6.3	6.2	5.9	5.5	5.6	5.5	5.4
12. Social transfers other than in kind	11.2	12.9	12.7	13.0	12.8	12.3	12.0	12.2	12.5	12.4	13.5	13.7	13.8	13.9	14.0	14.0	13.9
13. Social transfers in kind via market producers	4.9	5.1	5.2	5.7	5.7	5.6	5.5	5.2	5.1	5.2	5.8	5.9	6.0	6.1	6.0	6.0	5.9
14. Interest	1.0	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.5	1.4	1.4	1.3
15. Subsidies	2.6	2.7	2.6	2.2	2.5	2.0	1.7	1.8	1.7	1.6	2.0	1.9	2.1	2.0	2.0	2.0	2.0
16. Other current expenditure	1.0	0.9	0.8	0.9	1.2	1.2	1.4	1.4	1.5	1.5	1.6	1.7	1.7	1.8	1.9	1.9	1.9
17. Total current expenditure	34.0	35.5	35.6	37.0	38.6	36.2	35.9	35.5	35.1	34.9	38.3	38.2	38.1	38.1	38.5	38.3	37.9
18. Gross saving	5.7	2.3	2.4	1.9	1.3	3.8	3.5	3.5	4.4	3.2	-0.9	-0.6	0.5	1.1	1.5	1.0	0.7
19. Capital transfers received	0.5	0.2	0.3	0.1	3.4	0.4	0.4	0.6	0.8	0.8	1.4	1.5	1.4	1.1	1.0	1.4	1.6
20. Total revenue	40.2	38.0	38.3	39.1	43.3	40.4	39.8	39.6	40.3	38.9	38.9	39.1	40.0	40.3	40.9	40.6	40.2
21. Gross fixed capital formation	5.0	3.5	3.0	3.1	6.8	4.2	4.3	4.5	4.2	4.6	5.1	4.2	3.6	3.2	2.8	3.2	3.6
22. Other capital expenditure	14.0	2.6	5.3	5.5	4.7	2.8	2.8	2.0	1.8	1.7	1.3	1.4	1.5	3.2	1.1	0.9	1.1
23. Total expenditure	53.0	41.6	43.9	45.6	50.0	43.3	43.0	42.0	41.0	41.2	44.7	43.8	43.2	44.5	42.4	42.5	42.6
24. Tax burden	35.5	33.8	33.8	34.6	35.5	35.9	35.7	35.3	35.9	34.5	33.4	33.6	34.6	35.0	35.6	35.2	34.5
25. Net lending (+) or net borrowing (-)	-12.8	-3.6	-5.6	-6.5	-6.7	-2.8	-3.2	-2.4	-0.7	-2.2	-5.8	-4.7	-3.2	-4.2	-1.5	-1.9	-2.4

Table 21C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.3	3.0	4.4	3.5	7.2	14.4	5.2	3.0	11.9	2.9	2.0	1.9	5.2	5.4	3.2	1.1	3.2
2. Current taxes on income and wealth	0.1	2.5	13.1	10.2	10.2	8.3	3.1	7.3	11.5	-6.9	-11.7	-3.4	4.8	0.3	2.8	3.3	-0.8
3. Social contributions	14.2	6.4	7.2	8.5	5.9	7.4	6.5	8.8	9.9	3.9	-6.6	3.2	2.5	1.3	1.1	2.1	2.8
4. Of which actual social contributions	14.2	6.3	7.3	8.5	5.9	7.4	6.5	8.9	9.9	3.9	-6.7	3.3	2.5	1.3	1.1	2.1	2.8
5. Other current revenue, including sales	17.1	-1.1	14.4	6.7	7.0	7.4	-0.9	4.8	9.7	6.2	5.0	-0.3	0.4	1.2	7.5	-0.8	3.3
6. Total current revenue	11.0	3.7	8.4	7.3	7.3	9.5	4.6	6.4	10.8	1.4	-4.0	1.2	3.5	2.3	2.7	1.7	2.3
7. Government consumption expenditure	11.1	4.5	8.3	11.9	9.5	3.3	5.9	4.0	4.6	4.6	6.6	-0.2	-1.8	-0.5	1.7	2.6	2.8
8. Collective consumption	7.2	6.7	5.2	13.4	12.3	-2.3	11.2	3.9	3.8	4.7	5.0	-0.2	-4.4	-1.9	0.2	1.8	1.8
9. Social transfers in kind	14.7	2.5	11.4	10.4	6.8	9.1	1.1	4.1	5.3	4.5	8.1	-0.2	0.7	0.9	3.1	3.3	3.7
10. Compensation of employees	17.6	2.2	11.8	10.8	11.8	3.7	7.1	6.1	6.4	4.1	4.7	-2.5	-2.1	2.3	2.6	2.8	2.4
11. Intermediate consumption	-0.7	8.8	6.2	13.2	12.9	-1.4	6.5	2.9	3.4	4.2	4.6	-1.4	-4.7	-5.9	2.3	2.2	2.8
12. Social transfers other than in kind	16.9	8.0	6.3	6.8	3.8	4.1	4.5	8.7	11.8	4.5	6.8	1.7	1.8	1.3	1.9	3.1	3.5
13. Social transfers in kind via market producers	18.0	3.9	10.4	13.9	5.5	6.7	4.0	2.1	7.8	6.1	10.3	1.5	2.3	2.4	0.5	2.5	3.0
14. Interest	29.1	-11.4	31.2	23.9	-2.7	12.1	6.4	4.5	12.1	0.9	19.6	9.8	-0.3	7.7	-5.4	1.5	2.8
15. Subsidies	-2.7	-0.8	6.9	-13.1	19.7	-14.3	-7.4	13.4	1.0	2.4	18.8	-5.0	12.1	-3.1	1.2	5.6	4.6
16. Other current expenditure 1)	0.4	0.3	-0.2	0.1	0.4	0.0	0.2	0.0	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0
17. Total current expenditure	14.0	5.9	8.0	9.0	9.1	2.4	5.4	6.2	8.1	4.6	7.2	0.4	0.6	0.7	1.8	2.9	3.2
18. Gross saving 1)	-1.1	-0.8	0.1	-0.5	-0.6	2.5	-0.4	0.0	0.9	-1.2	-4.1	0.3	1.1	0.6	0.4	-0.5	-0.3
19. Capital transfers received	-59.3	80.6	86.2	-44.1	2347.9	-88.6	5.6	86.8	37.6	6.7	75.5	5.0	-4.2	-22.3	-8.3	41.8	25.9
20. Total revenue	10.1	3.9	8.7	6.9	16.1	1.8	4.6	7.2	11.2	1.5	-2.4	1.3	3.2	1.5	2.4	2.6	3.1
21. Gross fixed capital formation	-0.5	16.9	-6.7	6.4	131.4	-32.2	7.4	13.6	1.6	15.2	8.9	-16.3	-14.4	-10.5	-12.1	20.5	14.7
22. Other capital expenditure 1)	-10.4	-1.0	2.7	0.2	-0.8	-1.8	0.0	-0.8	-0.3	-0.1	-0.4	0.1	0.1	1.7	-2.1	-0.2	0.2
23. Total expenditure	-9.7	4.2	13.7	8.9	14.8	-5.7	5.7	5.0	6.8	5.4	6.1	-1.2	-0.6	3.8	-4.0	3.6	4.5
24. Tax burden	10.3	4.3	7.7	7.4	7.4	10.4	5.6	6.6	10.9	0.9	-5.3	1.4	3.9	1.8	2.7	2.0	2.2
25. Net lending (+) or net borrowing (-)	9.7	0.0	-2.0	-0.9	-0.2	3.9	-0.4	0.9	1.6	-1.5	-3.6	1.1	1.5	-1.0	2.8	-0.4	-0.6

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	3.6	3.6	5.6	6.5	6.7	2.8	3.2	2.4	0.7	2.2	5.8	4.7	3.2	4.2	1.5	1.9	2.4
2. Interest payments (% of GDP)	1.0	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.5	1.4	1.4	1.3
3. Implicit interest rate 2)	6.9	5.3	5.9	5.0	4.1	4.2	4.0	4.0	4.2	4.0	4.4	4.1	3.6	3.6	3.0	3.1	3.2
4. Nominal GDP growth rate	4.2	5.6	7.9	4.9	4.7	9.0	6.4	7.6	9.2	5.1	-2.3	0.8	0.9	0.6	1.0	3.4	4.2
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.6	3.6	5.6	6.5	6.7	2.8	3.2	2.4	0.7	2.2	5.8	4.7	3.2	4.2	1.5	1.9	2.4
6. Contribution of nominal GDP growth	-0.6	-0.8	-1.3	-1.1	-1.2	-2.4	-1.7	-2.0	-2.4	-1.3	0.7	-0.3	-0.3	-0.2	-0.4	-1.5	-1.8
7. Stock-flow adjustment 3)	-1.7	-0.8	1.8	-2.2	-4.0	-0.1	-2.0	-0.5	1.3	-0.1	-0.6	-0.6	0.2	0.8	-1.1	-2.0	0.7
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.6	2.8	4.6	5.4	5.6	1.8	2.2	1.3	-0.4	1.2	4.5	3.3	1.8	2.7	0.1	0.5	1.1
9. Snow-ball effect	0.4	0.0	-0.3	0.0	-0.1	-1.3	-0.6	-0.9	-1.3	-0.3	2.0	1.1	1.1	1.2	0.9	-0.1	-0.4
10. Stock-flow adjustment 3)	-1.7	-0.8	1.8	-2.2	-4.0	-0.1	-2.0	-0.5	1.3	-0.1	-0.6	-0.6	0.2	0.8	-1.1	-2.0	0.7
(% of GDP)																	
11. Change in gross debt 5)	1.3	2.0	6.1	3.2	1.5	0.4	-0.5	-0.1	-0.3	0.8	5.9	3.8	3.0	4.7	-0.1	-1.6	1.4
12. Level of gross debt (end of year)	15.8	17.8	23.9	27.1	28.6	28.9	28.4	28.3	27.9	28.7	34.6	38.4	41.4	46.2	46.0	44.4	45.8

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 22A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Denmark

(Mrd DKK)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	24	33	68	110	138	171	220	291	301	299	280	293	301	305	309	316	325
2. Current taxes on income and wealth	32	53	97	176	243	313	392	497	507	516	495	522	531	555	591	602	579
3. Social contributions	3	3	7	18	14	21	34	32	31	32	32	34	35	34	33	34	35
4. Of which actual social contributions	2	1	3	12	8	11	24	18	17	17	17	18	19	17	15	16	16
5. Other current revenue, including sales	5	10	24	44	54	64	69	93	94	104	106	111	115	111	103	100	101
6. Total current revenue	64	99	196	348	449	569	715	913	932	950	913	959	982	1004	1036	1052	1039
7. Government consumption expenditure	30	57	105	164	211	257	325	423	440	465	496	510	508	519	524	537	552
8. Collective consumption	10	17	34	51	69	83	102	128	131	135	143	145	144	150	147	152	157
9. Social transfers in kind	20	39	71	113	142	175	223	295	309	330	353	365	364	370	378	385	394
10. Compensation of employees	20	38	70	110	146	175	221	278	284	299	322	334	331	334	338	344	351
11. Intermediate consumption	9	17	30	47	59	78	101	142	150	160	171	174	175	183	182	184	190
12. Social transfers other than in kind	15	29	62	100	143	199	210	251	252	258	278	297	306	315	320	335	344
13. Social transfers in kind via market producers	1	1	3	4	9	13	16	24	25	26	27	28	27	27	27	28	29
14. Interest	2	3	15	61	55	60	46	27	26	25	29	29	32	30	28	26	26
15. Subsidies	4	3	6	10	18	27	31	36	37	38	43	44	46	47	48	49	49
16. Other current expenditure	1	3	7	13	15	26	38	46	47	48	52	53	54	59	61	62	62
17. Total current expenditure	52	94	193	345	445	579	663	802	822	854	922	960	970	995	1005	1030	1051
18. Gross saving	13	5	3	3	4	-10	52	110	110	96	-9	-1	12	9	30	23	-12
19. Capital transfers received	0	1	2	3	5	6	7	11	10	11	8	9	15	9	9	11	12
20. Total revenue	65	100	198	351	455	575	722	924	943	961	921	968	998	1013	1045	1064	1051
21. Gross fixed capital formation	6	8	12	13	14	18	22	32	32	33	34	39	39	47	43	44	41
22. Other capital expenditure	1	2	2	2	6	8	8	6	7	16	9	13	22	40	12	12	11
23. Total expenditure	58	103	207	360	466	605	693	840	861	904	965	1013	1031	1082	1060	1086	1104
24. Tax burden	57	88	170	301	392	498	639	810	830	838	796	836	855	880	919	938	925
25. Net lending (+) or net borrowing (-)	7	-3	-9	-9	-11	-30	29	84	82	57	-44	-44	-34	-69	-15	-23	-52

Table 22B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Denmark****(percentage of GDP at current market prices (excessive deficit procedure))**

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	17.4	14.3	17.4	16.9	16.4	16.8	17.0	17.9	17.7	17.0	16.8	16.6	16.8	16.7	16.6	16.5	16.4
2. Current taxes on income and wealth	23.5	23.4	24.6	27.2	28.9	30.7	30.3	30.5	29.9	29.4	29.7	29.6	29.7	30.4	31.8	31.5	29.3
3. Social contributions	2.4	1.5	1.8	2.8	1.7	2.1	2.6	1.9	1.9	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.8
4. Of which actual social contributions	1.6	0.6	0.8	1.8	1.0	1.1	1.8	1.1	1.0	1.0	1.0	1.0	1.0	0.9	0.8	0.8	0.8
5. Other current revenue, including sales	3.6	4.5	6.0	6.8	6.5	6.2	5.4	5.7	5.5	5.9	6.4	6.3	6.4	6.1	5.5	5.3	5.1
6. Total current revenue	46.8	43.6	49.8	53.6	53.5	55.8	55.3	55.9	55.0	54.2	54.8	54.5	54.8	55.0	55.7	55.0	52.6
7. Government consumption expenditure	21.8	24.9	26.8	25.3	25.1	25.2	25.1	25.9	26.0	26.5	29.8	29.0	28.4	28.5	28.2	28.1	27.9
8. Collective consumption	7.2	7.6	8.6	7.9	8.2	8.1	7.9	7.8	7.7	7.7	8.6	8.2	8.0	8.2	7.9	8.0	8.0
9. Social transfers in kind	14.6	17.2	18.2	17.5	16.9	17.1	17.2	18.1	18.2	18.8	21.2	20.7	20.3	20.3	20.3	20.1	20.0
10. Compensation of employees	14.3	16.9	17.7	17.0	17.3	17.2	17.1	17.0	16.8	17.1	19.4	19.0	18.5	18.3	18.2	18.0	17.8
11. Intermediate consumption	6.8	7.3	7.7	7.2	7.0	7.6	7.8	8.7	8.8	9.1	10.2	9.9	9.8	10.0	9.8	9.6	9.6
12. Social transfers other than in kind	10.8	12.9	15.7	15.5	17.0	19.5	16.2	15.4	14.9	14.7	16.7	16.9	17.1	17.2	17.2	17.5	17.4
13. Social transfers in kind via market producers	0.4	0.3	0.9	0.6	1.1	1.3	1.2	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5
14. Interest	1.3	1.1	3.7	9.3	6.6	5.9	3.6	1.6	1.6	1.4	1.8	1.7	1.8	1.6	1.5	1.4	1.3
15. Subsidies	3.2	1.5	1.6	1.6	2.2	2.7	2.4	2.2	2.2	2.2	2.6	2.5	2.6	2.6	2.6	2.6	2.5
16. Other current expenditure	0.7	1.1	1.7	2.0	1.8	2.6	2.9	2.8	2.8	2.7	3.1	3.0	3.0	3.2	3.3	3.3	3.1
17. Total current expenditure	37.5	41.2	49.1	53.2	53.0	56.8	51.3	49.2	48.5	48.7	55.4	54.5	54.2	54.5	54.1	53.8	53.2
18. Gross saving	9.3	2.4	0.7	0.4	0.5	-0.9	4.0	6.8	6.5	5.5	-0.5	-0.1	0.7	0.5	1.6	1.2	-0.6
19. Capital transfers received	0.3	0.4	0.6	0.5	0.6	0.5	0.5	0.7	0.6	0.6	0.5	0.5	0.8	0.5	0.5	0.6	0.6
20. Total revenue	47.1	44.1	50.3	54.1	54.1	56.4	55.8	56.6	55.6	54.8	55.3	55.0	55.7	55.5	56.2	55.6	53.2
21. Gross fixed capital formation	4.2	3.4	3.1	2.0	1.7	1.8	1.7	1.9	1.9	1.9	2.0	2.2	2.2	2.6	2.3	2.3	2.1
22. Other capital expenditure	0.4	0.7	0.5	0.3	0.8	0.8	0.6	0.3	0.4	0.9	0.6	0.7	1.2	2.2	0.6	0.6	0.6
23. Total expenditure	42.2	45.3	52.7	55.5	55.4	59.3	53.6	51.5	50.8	51.6	58.0	57.5	57.5	59.2	57.0	56.8	55.8
24. Tax burden	41.7	38.7	43.3	46.5	46.6	48.8	49.4	49.7	48.9	47.8	47.8	47.5	47.7	48.2	49.4	49.0	46.8
25. Net lending (+) or net borrowing (-)	5.0	-1.2	-2.3	-1.4	-1.3	-2.9	2.3	5.2	4.8	3.2	-2.7	-2.5	-1.9	-3.8	-0.8	-1.2	-2.7

Table 22C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1972	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	17.3	9.2	6.2	9.9	0.7	4.1	0.3	6.3	3.2	-0.7	-6.3	4.6	2.8	1.3	1.5	2.0	2.9
2. Current taxes on income and wealth	11.0	-2.2	12.6	13.1	2.8	4.9	7.1	1.4	2.0	1.8	-4.0	5.3	1.8	4.4	6.5	1.9	-3.9
3. Social contributions	17.8	14.7	22.4	8.1	-16.7	-1.9	13.8	0.7	-0.2	0.5	1.3	6.0	3.3	-2.8	-4.3	5.4	1.8
4. Of which actual social contributions	20.6	10.8	30.5	9.9	-23.7	3.7	17.4	-1.0	-0.8	-0.3	-2.0	7.0	2.9	-8.3	-11.6	5.5	1.8
5. Other current revenue, including sales	16.5	23.0	17.5	1.2	-11.7	-4.1	3.6	5.8	0.8	11.3	1.7	4.3	4.2	-4.0	-7.3	-2.1	0.4
6. Total current revenue	14.1	4.0	11.2	10.2	-0.5	3.3	4.9	3.3	2.2	1.9	-3.9	5.0	2.5	2.2	3.1	1.6	-1.3
7. Government consumption expenditure	14.0	17.3	14.7	6.0	3.2	3.1	4.1	5.0	4.1	5.8	6.6	2.8	-0.3	2.2	1.0	2.5	2.7
8. Collective consumption	12.3	11.3	17.0	5.0	5.8	2.8	4.0	5.0	2.5	3.2	5.6	1.2	-0.5	3.9	-1.8	3.5	3.5
9. Social transfers in kind	14.8	20.2	13.6	6.4	2.0	3.3	4.1	5.0	4.8	6.9	6.9	3.4	-0.2	1.6	2.1	2.1	2.4
10. Compensation of employees	15.3	20.2	12.7	5.2	2.9	3.8	4.2	4.0	2.2	5.3	7.6	3.7	-1.0	1.1	1.1	1.8	1.9
11. Intermediate consumption	11.9	12.6	18.7	8.6	4.4	4.3	4.9	6.8	5.8	6.4	6.9	2.2	0.5	4.3	-0.5	1.4	2.9
12. Social transfers other than in kind	14.9	23.2	16.1	3.7	1.5	1.7	2.7	-0.1	0.6	2.2	7.8	6.9	2.9	2.9	1.6	4.6	2.9
13. Social transfers in kind via market producers	20.4	-11.6	4.6	-23.5	11.1	2.6	4.5	7.4	5.9	5.3	2.7	2.5	-1.4	0.0	-0.1	2.2	2.8
14. Interest	11.8	9.8	20.9	12.0	-2.9	0.6	-5.4	-7.7	-1.4	-4.7	16.5	-0.5	8.5	-6.4	-3.8	-6.8	-0.5
15. Subsidies	28.8	-23.3	30.6	1.9	7.6	1.0	-0.2	2.2	4.7	2.9	12.3	3.2	3.1	3.2	2.4	2.2	-0.1
16. Other current expenditure 1)	0.1	0.2	0.0	0.1	-0.2	0.1	0.0	0.0	0.0	0.0	0.4	-0.1	0.0	0.2	0.1	0.0	-0.1
17. Total current expenditure	16.0	16.9	15.5	6.0	1.9	2.8	3.0	2.9	2.5	3.9	7.9	4.1	1.1	2.5	1.0	2.4	2.1
18. Gross saving 1)	-0.6	-5.1	-1.8	2.1	-1.4	0.3	0.9	0.1	-0.3	-1.0	-6.0	0.5	0.7	-0.2	1.1	-0.5	-1.8
19. Capital transfers received	31.2	27.5	13.9	106.6	98.0	36.2	3.9	13.6	-8.7	4.4	-25.2	17.0	60.5	-41.9	6.2	19.6	8.3
20. Total revenue	14.3	4.2	11.2	10.7	0.0	3.5	4.9	3.4	2.0	1.9	-4.1	5.1	3.0	1.5	3.2	1.8	-1.2
21. Gross fixed capital formation	6.0	11.9	-1.9	16.8	-4.2	1.9	7.1	16.1	0.3	3.6	3.1	15.6	-1.6	20.5	-7.8	3.2	-7.0
22. Other capital expenditure 1)	-0.3	-0.1	0.2	0.0	0.7	0.0	0.0	0.0	0.1	0.5	-0.4	0.2	0.5	1.0	-1.6	0.0	-0.1
23. Total expenditure	14.1	16.2	14.7	6.4	3.0	2.8	3.1	3.3	2.5	5.0	6.8	4.9	1.8	4.9	-2.0	2.5	1.6
24. Tax burden	12.8	1.9	10.3	11.9	0.8	4.6	5.1	3.1	2.4	1.0	-5.0	5.1	2.2	2.9	4.4	2.1	-1.4
25. Net lending (+) or net borrowing (-)	0.1	-4.9	-1.6	2.2	-1.6	0.4	0.9	-0.1	-0.3	-1.6	-5.9	0.1	0.6	-1.9	3.0	-0.4	-1.5

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	2.9	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.2	2.7	2.5	1.9	3.8	0.8	1.2	2.7
2. Interest payments (% of GDP)	5.9	3.6	3.3	3.1	2.7	2.3	1.9	1.6	1.6	1.4	1.8	1.7	1.8	1.6	1.5	1.4	1.3
3. Implicit interest rate 2)	8.1	6.6	6.6	6.3	5.5	5.2	4.4	4.6	5.0	5.5	5.0	4.3	4.2	3.6	3.4	3.2	3.2
4. Nominal GDP growth rate	4.4	6.6	3.2	2.8	2.0	4.7	5.4	5.6	3.9	3.4	-5.0	5.7	1.8	1.9	1.8	2.9	3.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.9	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.2	2.7	2.5	1.9	3.8	0.8	1.2	2.7
6. Contribution of nominal GDP growth	-3.2	-3.6	-1.6	-1.3	-1.0	-2.1	-2.3	-2.0	-1.2	-0.9	1.8	-2.2	-0.8	-0.9	-0.8	-1.3	-1.4
7. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.1	10.4	2.9	1.8	2.5	-3.9	-0.9	-0.9	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.0	-5.9	-4.8	-3.4	-2.8	-4.4	-7.1	-6.8	-6.4	-4.7	0.9	0.9	0.1	2.2	-0.7	-0.2	1.3
9. Snow-ball effect	2.7	0.0	1.7	1.7	1.7	0.2	-0.4	-0.4	0.4	0.5	3.5	-0.5	1.0	0.8	0.7	0.1	-0.1
10. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.1	10.4	2.9	1.8	2.5	-3.9	-0.9	-0.9	0.1
(% of GDP)																	
11. Change in gross debt 5)	-3.9	-5.7	-2.8	-0.1	-2.3	-2.1	-7.4	-5.7	-4.9	6.2	7.3	2.1	3.6	-1.0	-0.9	-1.0	1.4
12. Level of gross debt (end of year)	72.6	52.4	49.6	49.5	47.2	45.1	37.8	32.1	27.1	33.4	40.7	42.8	46.4	45.4	44.5	43.5	44.9

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 23A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Croatia****(Mrd HRK)**

	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	56.2	58.3	57.4	59.9	61.0	61.8	63.1
2. Current taxes on income and wealth	23.6	20.9	20.5	20.2	20.6	21.0	21.6
3. Social contributions	40.0	38.7	38.6	37.8	37.1	38.6	39.4
4. Of which actual social contributions	40.0	38.7	38.6	37.8	37.1	38.6	39.4
5. Other current revenue, including sales	13.9	13.0	14.8	13.3	15.1	16.5	18.6
6. Total current revenue	133.8	130.9	131.4	131.2	133.9	137.8	142.7
7. Government consumption expenditure	69.3	67.5	68.0	67.5	67.0	65.2	63.8
8. Collective consumption	34.1	32.2	33.2	33.1	33.0	:	:
9. Social transfers in kind	35.3	35.4	34.8	34.5	34.0	:	:
10. Compensation of employees	39.9	39.3	40.6	39.7	39.1	39.1	38.9
11. Intermediate consumption	24.9	24.8	25.5	24.5	25.5	24.4	24.2
12. Social transfers other than in kind	45.4	45.3	47.0	46.4	44.5	46.0	46.7
13. Social transfers in kind via market producers	7.2	6.1	6.1	7.2	7.3	7.0	6.8
14. Interest	6.4	7.2	8.6	9.9	10.1	11.1	12.0
15. Subsidies	8.4	8.2	7.9	7.2	6.7	6.3	6.0
16. Other current expenditure	2.9	3.1	2.7	3.1	4.6	6.5	6.8
17. Total current expenditure	135.2	133.9	138.4	137.9	137.9	140.3	141.4
18. Gross saving	-1.4	-2.9	-7.1	-6.8	-4.0	-2.5	1.3
19. Capital transfers received	0.4	0.4	1.1	2.7	0.8	3.6	2.9
20. Total revenue	134.2	131.3	132.4	133.9	134.7	141.4	145.6
21. Gross fixed capital formation	11.8	7.9	7.5	6.5	7.3	8.2	9.4
22. Other capital expenditure	4.5	10.1	12.3	5.8	5.7	5.3	5.3
23. Total expenditure	151.5	151.9	158.2	150.2	150.8	153.9	156.2
24. Tax burden	120.4	116.9	:	:	:	:	:
25. Net lending (+) or net borrowing (-)	-17.4	-20.6	-25.8	-16.3	-16.2	-12.4	-10.5

Table 23B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Croatia****(percentage of GDP at current market prices (excessive deficit procedure))**

	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	17.1	18.0	17.5	18.2	18.6	18.8	18.8
2. Current taxes on income and wealth	7.2	6.5	6.2	6.1	6.3	6.4	6.5
3. Social contributions	12.2	12.0	11.7	11.5	11.3	11.7	11.8
4. Of which actual social contributions	12.2	12.0	11.7	11.5	11.3	11.7	11.8
5. Other current revenue, including sales	4.2	4.0	4.5	4.0	4.6	5.0	5.5
6. Total current revenue	40.7	40.4	40.0	39.9	40.8	41.9	42.6
7. Government consumption expenditure	21.1	20.9	20.7	20.5	20.4	19.8	19.0
8. Collective consumption	10.4	9.9	10.1	10.1	10.0	:	
9. Social transfers in kind	10.7	10.9	10.6	10.5	10.4	:	
10. Compensation of employees	12.1	12.1	12.3	12.1	11.9	11.9	11.6
11. Intermediate consumption	7.6	7.6	7.8	7.4	7.8	7.4	7.2
12. Social transfers other than in kind	13.8	14.0	14.3	14.1	13.6	14.0	13.9
13. Social transfers in kind via market producers	2.2	1.9	1.9	2.2	2.2	2.1	2.0
14. Interest	2.0	2.2	2.6	3.0	3.1	3.4	3.6
15. Subsidies	2.5	2.5	2.4	2.2	2.1	1.9	1.8
16. Other current expenditure	0.9	0.9	0.8	0.9	1.4	2.0	2.0
17. Total current expenditure	41.1	41.3	42.1	42.0	42.0	42.7	42.2
18. Gross saving	-0.4	-0.9	-2.1	-2.1	-1.2	-0.7	0.4
19. Capital transfers received	0.1	0.1	0.3	0.8	0.2	1.1	0.9
20. Total revenue	40.8	40.5	40.3	40.8	41.0	43.0	43.5
21. Gross fixed capital formation	3.6	2.4	2.3	2.0	2.2	2.5	2.8
22. Other capital expenditure	1.4	3.1	3.7	1.8	1.7	1.6	1.6
23. Total expenditure	46.1	46.9	48.1	45.7	45.9	46.8	46.6
24. Tax burden	36.6	36.1	:	:	:	:	
25. Net lending (+) or net borrowing (-)	-5.3	-6.4	-7.8	-5.0	-4.9	-3.8	-3.1

Table 23C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Croatia****(HRK; annual percentage changes unless otherwise stated)**

	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	:	3.6	-1.6	4.5	1.7	1.3	2.2
2. Current taxes on income and wealth	:	-11.5	-1.7	-1.8	2.3	1.8	2.9
3. Social contributions	:	-3.2	-0.3	-2.0	-1.8	3.8	2.1
4. Of which actual social contributions	:	-3.2	-0.3	-2.0	-1.8	3.8	2.1
5. Other current revenue, including sales	:	-6.5	13.7	-10.6	13.8	9.4	12.6
6. Total current revenue	:	-2.1	0.3	-0.1	2.0	3.0	3.5
7. Government consumption expenditure	:	-2.6	0.6	-0.7	-0.8	-2.7	-2.1
8. Collective consumption	:	-5.6	3.3	-0.5	-0.2	:	:
9. Social transfers in kind	:	0.3	-1.8	-0.8	-1.3	:	:
10. Compensation of employees	:	-1.5	3.2	-2.2	-1.6	0.0	-0.4
11. Intermediate consumption	:	-0.4	2.9	-4.0	4.5	-4.6	-0.8
12. Social transfers other than in kind	:	-0.1	3.8	-1.3	-4.1	3.3	1.6
13. Social transfers in kind via market producers	:	-15.9	0.1	18.5	1.5	-4.5	-2.8
14. Interest	:	11.4	20.6	14.3	2.2	9.7	9.0
15. Subsidies	:	-2.2	-3.2	-9.4	-6.0	-6.3	-5.7
16. Other current expenditure 1)	:	0.0	-0.1	0.1	0.5	0.6	0.1
17. Total current expenditure	:	-0.9	3.4	-0.4	0.0	1.8	0.8
18. Gross saving 1)	:	-0.5	-1.2	0.1	0.8	0.5	1.1
19. Capital transfers received	:	-1.1	190.9	159.2	-70.9	352.3	-18.7
20. Total revenue	:	-2.1	0.8	1.2	0.5	5.0	3.0
21. Gross fixed capital formation	:	-33.2	-5.5	-13.4	12.5	12.9	14.6
22. Other capital expenditure 1)	:	1.7	0.6	-2.0	0.0	-0.1	0.0
23. Total expenditure	:	0.2	4.2	-5.0	0.4	2.0	1.5
24. Tax burden	:	-2.9	:	:	:	:	:
25. Net lending (+) or net borrowing (-)	:	-1.1	-1.5	2.9	0.0	1.2	0.6

1) Changes in GDP ratios.

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

	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.3	6.4	7.8	5.0	4.9	3.8	3.1
2. Interest payments (% of GDP)	2.0	2.2	2.6	3.0	3.1	3.4	3.6
3. Implicit interest rate 2)	:	5.9	5.9	5.8	5.5	5.0	5.3
4. Nominal GDP growth rate	-4.3	-1.5	1.5	-0.1	-0.1	0.2	1.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.3	6.4	7.8	5.0	4.9	3.8	3.1
6. Contribution of nominal GDP growth	:	0.6	-0.7	0.0	0.1	-0.1	-1.2
7. Stock-flow adjustment 3)	:	1.5	-0.2	-1.1	6.2	-1.7	-1.7

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	3.3	4.1	5.2	2.0	1.9	0.4	-0.4
9. Snow-ball effect	:	2.8	2.0	3.0	3.1	3.2	2.3
10. Stock-flow adjustment 3)	:	1.5	-0.2	-1.1	6.2	-1.7	-1.7

(% of GDP)

11. Change in gross debt 5)	:	8.4	7.0	3.9	11.2	1.9	0.2
12. Level of gross debt (end of year)	36.6	45.0	52.0	55.9	67.1	69.0	69.2

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

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

3) Line 7 = line 10.

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

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

Table 24A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Lithuania****(Mrd LTL)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	3.23	5.78	5.97	6.50	6.70	6.93	7.95	9.19	11.38	12.76	10.47	11.20	12.31	12.62	13.13	13.59	14.18
2. Current taxes on income and wealth	2.25	3.86	3.80	3.90	4.54	5.45	6.49	7.94	9.09	10.42	5.52	4.47	4.69	5.55	6.02	6.28	6.67
3. Social contributions	1.94	4.71	4.76	4.92	5.30	5.93	6.65	7.84	9.45	11.14	12.16	11.72	12.36	12.85	13.42	14.15	14.99
4. Of which actual social contributions	1.93	4.70	4.75	4.91	5.29	5.75	6.44	7.59	9.14	10.75	11.75	11.38	12.00	12.47	13.10	13.81	14.63
5. Other current revenue, including sales	1.44	2.44	2.00	1.97	1.85	1.85	2.60	2.26	2.66	3.17	2.96	3.58	3.70	3.95	3.95	4.09	4.24
6. Total current revenue	8.86	16.79	16.53	17.29	18.39	20.16	23.68	27.23	32.58	37.49	31.10	30.97	33.06	34.97	36.52	38.12	40.08
7. Government consumption expenditure	6.59	10.40	10.41	10.88	11.29	12.13	13.47	15.92	17.64	21.50	20.13	19.47	19.94	20.00	20.18	20.98	21.72
8. Collective consumption	3.83	5.32	5.15	5.20	5.37	5.77	6.15	7.51	8.08	9.70	8.30	8.28	8.35	8.67	8.78	9.31	9.59
9. Social transfers in kind	2.76	5.08	5.26	5.68	5.92	6.36	7.32	8.41	9.56	11.81	11.83	11.19	11.58	11.33	11.41	11.67	12.13
10. Compensation of employees	2.58	5.55	5.70	5.92	6.17	6.80	7.43	8.65	9.79	12.00	11.77	10.53	11.01	11.16	11.45	11.87	12.46
11. Intermediate consumption	2.43	3.35	2.96	3.32	3.44	3.58	4.10	4.90	5.19	6.38	5.35	6.08	5.58	5.76	5.67	5.96	6.01
12. Social transfers other than in kind	2.19	5.30	5.53	5.24	5.63	6.14	6.76	7.63	9.69	12.97	15.04	13.84	13.48	13.77	13.52	13.93	14.32
13. Social transfers in kind via market producers	0.43	0.65	0.63	0.76	0.84	0.91	1.31	1.39	1.58	1.95	1.85	1.85	2.14	2.02	2.04	2.06	2.08
14. Interest	0.09	0.80	0.74	0.69	0.71	0.59	0.58	0.61	0.69	0.76	1.17	1.70	1.87	2.08	2.00	1.97	2.03
15. Subsidies	0.28	0.36	0.41	0.41	0.45	0.43	0.49	0.56	0.88	0.76	0.59	0.48	0.42	0.36	0.40	0.37	0.37
16. Other current expenditure	0.03	0.07	0.20	0.09	0.12	0.44	1.21	0.95	1.18	1.49	1.40	1.08	1.63	1.52	1.80	1.87	1.95
17. Total current expenditure	8.04	16.08	16.17	16.43	17.35	18.88	21.89	24.67	29.00	36.31	37.17	35.57	36.13	36.66	36.88	38.10	39.38
18. Gross saving	0.82	0.71	0.36	0.87	1.03	1.28	1.80	2.56	3.59	1.17	-6.06	-4.60	-3.07	-1.69	-0.36	0.01	0.71
19. Capital transfers received	0.00	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.46	1.25	1.52	2.55	2.41	2.25	2.02	2.06	2.10
20. Total revenue	8.86	16.83	16.59	17.54	18.62	20.45	24.27	28.09	34.04	38.74	32.63	33.52	35.47	37.21	38.54	40.18	42.18
21. Gross fixed capital formation	0.87	1.10	1.10	1.51	1.71	2.19	2.52	3.47	5.16	5.52	3.58	4.36	4.66	4.17	4.09	4.25	4.42
22. Other capital expenditure	0.37	1.12	1.05	0.58	0.28	0.34	0.22	0.32	0.89	0.59	0.57	0.47	0.53	0.07	0.14	0.52	0.49
23. Total expenditure	9.27	18.30	18.32	18.52	19.35	21.41	24.63	28.46	35.04	42.42	41.31	40.39	41.32	40.91	41.11	42.87	44.29
24. Tax burden	7.41	14.21	14.37	15.22	16.48	18.21	21.11	24.96	29.99	34.39	27.94	27.25	29.28	30.95	32.35	33.80	35.61
25. Net lending (+) or net borrowing (-)	-0.41	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.00	-3.69	-8.68	-6.87	-5.85	-3.69	-2.57	-2.70	-2.11

Table 24B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Lithuania****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	12.0	12.6	12.2	12.4	11.7	11.0	11.0	11.0	11.5	11.4	11.4	11.7	11.5	11.1	11.0	10.8	10.7
2. Current taxes on income and wealth	8.4	8.4	7.8	7.4	7.9	8.7	9.0	9.5	9.2	9.3	6.0	4.7	4.4	4.9	5.0	5.0	5.0
3. Social contributions	7.2	10.2	9.7	9.4	9.3	9.4	9.2	9.4	9.5	10.0	13.2	12.2	11.6	11.3	11.2	11.3	11.3
4. Of which actual social contributions	7.2	10.2	9.7	9.4	9.2	9.1	8.9	9.1	9.2	9.6	12.8	11.9	11.2	11.0	11.0	11.0	11.0
5. Other current revenue, including sales	5.4	5.3	4.1	3.8	3.2	2.9	3.6	2.7	2.7	2.8	3.2	3.7	3.5	3.5	3.3	3.3	3.2
6. Total current revenue	32.9	36.5	33.8	33.0	32.1	32.0	32.7	32.7	32.8	33.5	33.8	32.4	30.9	30.7	30.6	30.4	30.1
7. Government consumption expenditure	24.5	22.6	21.3	20.8	19.7	19.3	18.6	19.1	17.8	19.2	21.9	20.4	18.7	17.6	16.9	16.7	16.3
8. Collective consumption	14.2	11.6	10.5	9.9	9.4	9.2	8.5	9.0	8.1	8.7	9.0	8.7	7.8	7.6	7.3	7.4	7.2
9. Social transfers in kind	10.3	11.0	10.8	10.9	10.3	10.1	10.1	10.1	9.6	10.5	12.9	11.7	10.8	10.0	9.5	9.3	9.1
10. Compensation of employees	9.6	12.1	11.7	11.3	10.8	10.8	10.3	10.4	9.9	10.7	12.8	11.0	10.3	9.8	9.6	9.5	9.4
11. Intermediate consumption	9.0	7.3	6.1	6.3	6.0	5.7	5.7	5.9	5.2	5.7	5.8	6.4	5.2	5.1	4.7	4.8	4.5
12. Social transfers other than in kind	8.1	11.5	11.3	10.0	9.8	9.7	9.3	9.2	9.8	11.6	16.3	14.5	12.6	12.1	11.3	11.1	10.8
13. Social transfers in kind via market producers	1.6	1.4	1.3	1.4	1.5	1.5	1.8	1.7	1.6	1.7	2.0	1.9	2.0	1.8	1.7	1.6	1.6
14. Interest	0.3	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.3	1.8	1.8	1.8	1.7	1.6	1.5
15. Subsidies	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.3
16. Other current expenditure	0.1	0.1	0.4	0.2	0.2	0.7	1.7	1.1	1.2	1.3	1.5	1.1	1.5	1.3	1.5	1.5	1.5
17. Total current expenditure	29.9	35.0	33.1	31.4	30.3	30.0	30.2	29.6	29.2	32.4	40.4	37.2	33.8	32.2	30.9	30.4	29.6
18. Gross saving	3.0	1.6	0.7	1.7	1.8	2.0	2.5	3.1	3.6	1.0	-6.6	-4.8	-2.9	-1.5	-0.3	0.0	0.5
19. Capital transfers received	0.0	0.1	0.1	0.5	0.4	0.5	0.8	1.0	1.5	1.1	1.7	2.7	2.3	2.0	1.7	1.6	1.6
20. Total revenue	32.9	36.6	33.9	33.5	32.5	32.5	33.5	33.7	34.3	34.6	35.5	35.0	33.2	32.7	32.3	32.0	31.7
21. Gross fixed capital formation	3.2	2.4	2.2	2.9	3.0	3.5	3.5	4.2	5.2	4.9	3.9	4.6	4.4	3.7	3.4	3.4	3.3
22. Other capital expenditure	1.4	2.4	2.2	1.1	0.5	0.5	0.3	0.4	0.9	0.5	0.6	0.5	0.5	0.1	0.1	0.4	0.4
23. Total expenditure	34.4	39.8	37.5	35.4	33.8	34.0	34.0	34.2	35.3	37.9	44.9	42.2	38.7	36.0	34.4	34.2	33.3
24. Tax burden	27.5	30.9	29.4	29.1	28.8	28.9	29.2	30.0	30.2	30.7	30.4	28.5	27.4	27.2	27.1	26.9	26.7
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-3.5	-1.9	-1.3	-1.5	-0.5	-0.4	-1.0	-3.3	-9.4	-7.2	-5.5	-3.2	-2.2	-2.1	-1.6

Table 24C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Lithuania

(LTL; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	20.3	-4.1	3.4	8.9	3.0	3.5	14.7	15.6	23.8	12.1	-18.0	7.0	9.9	2.5	4.1	3.5	4.3
2. Current taxes on income and wealth	19.1	-3.5	-1.5	2.4	16.5	20.2	19.0	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.4	4.4	6.1
3. Social contributions	33.5	6.0	1.0	3.3	7.7	11.8	12.2	17.8	20.6	17.9	9.1	-3.6	5.4	4.0	4.5	5.4	6.0
4. Of which actual social contributions	33.5	6.1	1.0	3.3	7.8	8.6	12.1	17.8	20.4	17.7	9.3	-3.2	5.5	3.9	5.0	5.4	6.0
5. Other current revenue, including sales	40.5	12.1	-18.3	-1.0	-6.4	-0.1	40.6	-12.9	17.5	19.2	-6.7	21.2	3.2	6.8	-0.1	3.6	3.8
6. Total current revenue	26.2	0.9	-1.5	4.6	6.3	9.6	17.5	15.0	19.6	15.1	-17.0	-0.4	6.7	5.8	4.4	4.4	5.2
7. Government consumption expenditure	24.6	-0.3	0.1	4.5	3.8	7.4	11.0	18.2	10.8	21.9	-6.4	-3.3	2.4	0.3	0.9	3.9	3.5
8. Collective consumption	21.8	19.7	-3.3	0.9	3.4	7.4	6.5	22.2	7.6	20.0	-14.4	-0.2	0.9	3.8	1.3	6.0	3.0
9. Social transfers in kind	28.5	-15.2	3.6	8.0	4.2	7.4	15.1	14.9	13.6	23.6	0.2	-5.4	3.5	-2.2	0.7	2.3	4.0
10. Compensation of employees	35.7	-5.2	2.6	3.9	4.2	10.2	9.4	16.3	13.2	22.6	-1.9	-10.5	4.5	1.4	2.7	3.6	5.0
11. Intermediate consumption	18.8	9.8	-11.7	12.2	3.7	3.9	14.6	19.5	6.1	22.9	-16.2	13.7	-8.2	3.2	-1.6	5.2	0.9
12. Social transfers other than in kind	31.4	-1.0	4.4	-5.2	7.3	9.1	10.1	12.8	27.0	33.9	15.9	-7.9	-2.6	2.2	-1.8	3.0	2.8
13. Social transfers in kind via market producers	42.7	-16.6	-2.9	20.6	10.8	8.9	43.7	5.7	13.6	23.4	-4.9	0.0	15.5	-5.7	1.1	1.0	1.0
14. Interest	200.6	23.9	-7.8	-7.1	3.7	-17.5	-0.7	4.3	13.7	10.0	53.6	45.7	10.3	10.8	-3.8	-1.5	3.1
15. Subsidies	44.1	-21.0	14.0	0.5	8.1	-3.0	12.9	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	-6.4	-1.2
16. Other current expenditure 1)	0.0	-0.4	0.3	-0.2	0.0	0.5	1.0	-0.5	0.0	0.1	0.2	-0.4	0.4	-0.2	0.2	0.0	0.0
17. Total current expenditure	31.9	-1.9	0.6	1.6	5.7	8.8	15.9	12.7	17.5	25.2	2.3	-4.3	1.6	1.5	0.6	3.3	3.3
18. Gross saving 1)	-1.3	1.0	-0.8	0.9	0.1	0.2	0.5	0.6	0.5	-2.6	-7.6	1.8	1.9	1.4	1.2	0.3	0.5
19. Capital transfers received	-	-10.3	52.1	347.8	-6.8	24.3	101.4	45.5	71.1	-14.4	22.2	67.5	-5.6	-6.9	-10.0	2.1	2.1
20. Total revenue	26.2	0.8	-1.4	5.8	6.1	9.8	18.7	15.7	21.2	13.8	-15.8	2.8	5.8	4.9	3.6	4.2	5.0
21. Gross fixed capital formation	-7.9	-2.3	-0.3	37.7	13.4	28.0	15.1	37.5	48.8	6.9	-35.2	21.8	6.9	-10.4	-1.9	3.8	4.0
22. Other capital expenditure 1)	1.2	1.5	-0.3	-1.0	-0.6	0.0	-0.2	0.1	0.5	-0.4	0.1	-0.1	0.0	-0.4	0.1	0.3	0.0
23. Total expenditure	32.3	2.1	0.1	1.1	4.5	10.7	15.0	15.5	23.1	21.1	-2.6	-2.2	2.3	-1.0	0.5	4.3	3.3
24. Tax burden	23.4	-0.9	1.1	5.9	8.3	10.5	15.9	18.2	20.2	14.7	-18.7	-2.5	7.4	5.7	4.5	4.5	5.3
25. Net lending (+) or net borrowing (-)	-1.7	-0.4	-0.3	1.7	0.6	-0.3	1.0	0.1	-0.6	-2.3	-6.1	2.3	1.7	2.2	1.1	0.0	0.6

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	2.8	3.2	3.5	1.9	1.3	1.5	0.5	0.4	1.0	3.3	9.4	7.2	5.5	3.2	2.2	2.1	1.6
2. Interest payments (% of GDP)	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.3	1.8	1.8	1.8	1.7	1.6	1.5
3. Implicit interest rate 2)	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.5	6.7	6.3	5.2	5.1	4.3	4.2	3.9
4. Nominal GDP growth rate	-2.5	4.8	6.3	7.1	9.3	10.1	14.9	15.0	19.2	12.8	-17.8	4.0	11.7	6.4	5.0	5.0	6.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.8	3.2	3.5	1.9	1.3	1.5	0.5	0.4	1.0	3.3	9.4	7.2	5.5	3.2	2.2	2.1	1.6
6. Contribution of nominal GDP growth	0.4	-1.0	-1.4	-1.5	-1.9	-1.9	-2.5	-2.4	-2.9	-1.9	3.4	-1.1	-4.0	-2.3	-1.9	-1.9	-2.4
7. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.3	1.0	1.6	0.8	-2.7	1.0	2.4	-0.9	1.2	-1.3	2.1	0.4
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.4	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.3	2.6	8.2	5.4	3.7	1.4	0.5	0.6	0.1
9. Snow-ball effect	1.9	0.7	0.1	-0.2	-0.7	-1.0	-1.7	-1.7	-2.2	-1.2	4.6	0.7	-2.2	-0.5	-0.3	-0.3	-0.9
10. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.3	1.0	1.6	0.8	-2.7	1.0	2.4	-0.9	1.2	-1.3	2.1	0.4
(% of GDP)																	
11. Change in gross debt 5)	6.2	0.9	-0.6	-0.8	-1.2	-1.7	-1.0	-0.4	-1.1	-1.3	13.8	8.4	0.6	2.2	-1.0	2.4	-0.4
12. Level of gross debt (end of year)	22.7	23.6	23.0	22.2	21.0	19.3	18.3	17.9	16.8	15.5	29.3	37.8	38.3	40.5	39.4	41.8	41.4

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 25A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Hungary****(Mrd HUF)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1003	2177	2343	2568	2957	3331	3415	3561	3976	4153	4258	4522	4658	5110	5342	5552	5737
2. Current taxes on income and wealth	493	1288	1531	1730	1789	1860	1984	2218	2585	2802	2549	2138	1782	1960	1997	2083	2157
3. Social contributions	851	1749	1971	2213	2383	2559	2781	2997	3465	3668	3412	3247	3686	3734	3907	4072	4203
4. Of which actual social contributions	847	1739	1961	2202	2369	2539	2760	2975	3444	3645	3388	3222	3663	3713	3886	4047	4178
5. Other current revenue, including sales	330	579	677	684	736	965	968	1125	1145	1295	1419	1451	1404	1473	1651	1726	1758
6. Total current revenue	2678	5793	6522	7196	7865	8716	9148	9900	11170	11919	11638	11358	11529	12277	12897	13433	13855
7. Government consumption expenditure	1341	2813	3227	3801	4395	4638	4979	5444	5408	5793	5805	5827	5815	5732	5966	6405	6574
8. Collective consumption	630	1359	1557	1799	1991	2070	2193	2475	2513	2674	2696	2830	2824	2791	2906	3137	3219
9. Social transfers in kind	710	1454	1669	2002	2404	2569	2786	2969	2896	3119	3110	2997	2991	2941	3060	3267	3355
10. Compensation of employees	677	1415	1690	2098	2487	2613	2773	2889	2921	3083	2958	2920	2844	2822	2986	3165	3242
11. Intermediate consumption	457	888	991	1114	1251	1328	1413	1662	1692	1904	2006	2082	2070	2109	2302	2568	2634
12. Social transfers other than in kind	867	1675	1912	2281	2612	2884	3204	3554	3870	4215	4234	4238	4311	4347	4450	4510	4637
13. Social transfers in kind via market producers	139	339	388	461	521	614	711	845	727	729	738	688	728	648	636	670	688
14. Interest	509	696	716	694	773	916	914	923	1040	1110	1206	1093	1146	1202	1234	1147	1197
15. Subsidies	125	219	262	299	278	330	298	340	355	300	249	293	348	397	426	428	445
16. Other current expenditure	63	221	257	331	341	462	539	641	666	632	677	659	734	744	961	1061	1144
17. Total current expenditure	2837	5453	6215	7278	8263	9147	9851	10855	11272	11975	12067	11973	12181	12269	12993	13550	13989
18. Gross saving	-159	340	307	-82	-398	-432	-703	-954	-102	-56	-429	-615	-652	8	-96	-117	-133
19. Capital transfers received	18	55	78	84	82	88	138	218	218	172	380	725	3470	787	963	975	978
20. Total revenue	2696	5848	6601	7279	7947	8804	9286	10118	11388	12090	12018	12082	14999	13064	13860	14408	14834
21. Gross fixed capital formation	11	433	566	845	658	734	873	1062	915	770	806	898	845	968	1140	1351	1227
22. Other capital expenditure	350	359	439	694	391	260	306	427	486	336	332	356	779	405	360	389	507
23. Total expenditure	3198	6246	7220	8817	9312	10141	11030	12344	12673	13081	13205	13226	13805	13643	14493	15290	15722
24. Tax burden	2347	5210	5844	6512	7127	7787	8244	8842	10109	10711	10282	10093	10319	10995	11442	11902	12295
25. Net lending (+) or net borrowing (-)	-502	-398	-619	-1537	-1365	-1338	-1744	-2226	-1285	-990	-1187	-1144	1195	-579	-634	-883	-889

Table 1B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Belgium****(percentage of GDP at current market prices (excessive deficit procedure))**

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.0	11.5	11.3	11.5	11.5	11.9	12.9	13.1	12.7	12.5	12.5	12.8	12.6	12.9	12.9	12.8	12.8
2. Current taxes on income and wealth	10.7	15.1	16.6	17.6	15.2	16.2	17.0	16.5	16.3	16.5	15.2	15.5	16.0	16.4	17.1	17.1	17.3
3. Social contributions	11.3	13.3	13.6	15.8	15.7	16.3	16.0	15.7	15.7	16.1	16.8	16.5	16.7	17.1	17.3	17.0	17.1
4. Of which actual social contributions	10.1	11.9	11.9	14.0	13.9	14.3	13.9	13.5	13.6	13.9	14.4	14.1	14.3	14.6	14.7	14.4	14.5
5. Other current revenue, including sales	3.3	3.2	3.5	3.2	2.7	2.7	2.6	2.8	2.7	3.0	2.9	3.1	3.5	3.6	3.5	3.1	3.0
6. Total current revenue	38.3	43.1	45.1	48.0	45.2	47.1	48.5	48.0	47.4	48.0	47.4	47.9	48.7	50.0	50.8	50.0	50.3
7. Government consumption expenditure	17.1	20.6	22.3	22.8	19.7	21.4	21.3	22.4	22.2	23.1	24.7	24.3	24.4	25.0	25.3	25.0	25.0
8. Collective consumption	7.5	8.3	9.2	9.2	7.6	8.4	8.4	8.5	8.3	8.5	9.1	8.8	8.8	9.0	9.1	8.9	8.9
9. Social transfers in kind	9.6	12.2	13.2	13.5	12.0	12.9	12.9	14.0	13.9	14.6	15.6	15.4	15.6	16.0	16.2	16.0	16.1
10. Compensation of employees	9.6	11.8	12.9	12.3	10.9	11.9	11.5	11.9	11.8	12.1	12.8	12.6	12.6	12.9	13.1	12.8	12.8
11. Intermediate consumption	3.6	3.8	3.9	4.2	2.9	3.1	3.3	3.6	3.5	3.6	3.8	3.7	3.7	3.7	3.7	3.6	3.5
12. Social transfers other than in kind	11.4	15.1	16.9	17.8	15.8	16.3	15.2	15.5	15.4	15.8	17.3	17.0	17.1	17.7	18.2	18.1	18.4
13. Social transfers in kind via market producers	3.3	4.3	4.7	5.1	5.3	5.9	6.2	6.8	6.8	7.3	8.0	7.8	8.0	8.3	8.3	8.4	8.5
14. Interest	3.6	4.0	6.4	10.4	11.6	8.9	6.6	4.0	3.9	3.8	3.6	3.4	3.3	3.4	3.2	3.0	3.0
15. Subsidies	2.1	2.5	2.7	2.4	1.7	1.2	1.2	1.7	1.9	2.1	2.2	2.6	2.8	2.7	2.6	2.6	2.7
16. Other current expenditure	2.1	1.9	1.7	1.9	1.6	1.9	2.0	2.4	2.2	2.3	2.6	2.6	2.6	2.6	2.7	2.5	2.5
17. Total current expenditure	35.7	43.3	49.1	54.2	49.7	49.1	45.9	45.9	45.4	47.1	50.3	49.7	50.1	51.2	51.8	51.1	51.4
18. Gross saving	2.6	-0.2	-4.1	-6.2	-4.5	-2.0	2.6	2.1	2.0	1.0	-2.9	-1.8	-1.4	-1.2	-0.9	-1.1	-1.1
19. Capital transfers received	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.8	0.7	0.7	0.7	0.8	0.8	1.0	1.2	1.3	1.1
20. Total revenue	38.7	43.4	45.5	48.3	45.5	47.6	49.0	48.8	48.1	48.7	48.1	48.7	49.6	51.0	52.0	51.4	51.4
21. Gross fixed capital formation	4.8	4.3	4.5	2.9	1.6	1.9	2.0	1.6	1.6	1.6	1.7	1.6	1.7	1.8	1.6	1.6	1.6
22. Other capital expenditure	1.3	1.2	1.2	1.3	0.9	1.1	1.2	0.9	1.2	1.1	1.6	1.2	1.6	2.1	1.2	1.2	1.2
23. Total expenditure	41.7	48.8	54.9	58.4	52.2	52.1	49.0	48.4	48.2	49.7	53.7	52.5	53.4	55.0	54.6	53.9	54.2
24. Tax burden	34.5	39.3	41.3	44.4	42.1	43.7	45.0	44.3	43.8	44.1	43.2	43.6	44.1	45.2	46.1	45.9	46.0
25. Net lending (+) or net borrowing (-)	-3.1	-5.3	-9.4	-10.1	-6.7	-4.5	0.0	0.4	-0.1	-1.0	-5.6	-3.8	-3.8	-4.1	-2.6	-2.6	-2.8

Table 25C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	17.8	16.7	7.7	9.6	15.1	12.6	2.5	4.3	11.7	4.5	2.5	6.2	3.0	9.7	4.5	3.9	3.3
2. Current taxes on income and wealth	30.3	19.8	18.9	13.0	3.4	4.0	6.7	11.8	16.5	8.4	-9.0	-16.1	-16.7	10.0	1.9	4.3	3.6
3. Social contributions	14.4	15.1	12.7	12.3	7.7	7.4	8.7	7.8	15.6	5.8	-7.0	-4.8	13.5	1.3	4.6	4.2	3.2
4. Of which actual social contributions	14.4	15.2	12.8	12.3	7.5	7.2	8.7	7.8	15.8	5.8	-7.0	-4.9	13.7	1.4	4.6	4.2	3.2
5. Other current revenue, including sales	38.8	9.7	16.9	1.0	7.6	31.2	0.3	16.2	1.8	13.2	9.6	2.3	-3.3	4.9	12.1	4.6	1.9
6. Total current revenue	21.6	16.1	12.6	10.3	9.3	10.8	5.0	8.2	12.8	6.7	-2.4	-2.4	1.5	6.5	5.1	4.2	3.1
7. Government consumption expenditure	15.7	13.2	14.7	17.8	15.6	5.5	7.3	9.3	-0.7	7.1	0.2	0.4	-0.2	-1.4	4.1	7.3	2.6
8. Collective consumption	15.6	13.9	14.6	15.5	10.7	4.0	6.0	12.8	1.5	6.4	0.8	5.0	-0.2	-1.2	4.1	8.0	2.6
9. Social transfers in kind	15.9	12.6	14.8	19.9	20.1	6.8	8.5	6.6	-2.5	7.7	-0.3	-3.6	-0.2	-1.7	4.1	6.8	2.7
10. Compensation of employees	12.2	13.9	19.4	24.1	18.6	5.0	6.1	4.2	1.1	5.5	-4.0	-1.3	-2.6	-0.8	5.8	6.0	2.4
11. Intermediate consumption	12.6	10.5	11.6	12.5	12.3	6.1	6.4	17.7	1.8	12.5	5.3	3.8	-0.6	1.9	9.1	11.6	2.6
12. Social transfers other than in kind	8.6	10.3	14.2	19.3	14.5	10.4	11.1	11.0	8.9	8.9	0.4	0.1	1.7	0.8	2.4	1.3	2.8
13. Social transfers in kind via market producers	28.6	9.9	14.6	18.6	13.0	18.0	15.7	18.9	-14.0	0.4	1.1	-6.7	5.8	-11.0	-1.9	5.4	2.8
14. Interest	26.5	-13.9	2.9	-3.0	11.3	18.6	-0.3	1.0	12.8	6.7	8.6	-9.3	4.8	4.9	2.6	-7.0	4.4
15. Subsidies	17.4	-0.5	19.3	14.3	-7.0	18.7	-9.7	14.1	4.4	-15.4	-17.1	17.7	18.9	14.1	7.2	0.6	4.0
16. Other current expenditure 1)	0.2	0.2	0.0	0.2	-0.1	0.4	0.2	0.3	0.0	-0.3	0.3	-0.2	0.2	0.0	0.6	0.2	0.1
17. Total current expenditure	15.6	7.5	14.0	17.1	13.5	10.7	7.7	10.2	3.8	6.2	0.8	-0.8	1.7	0.7	5.9	4.3	3.2
18. Gross saving 1)	2.4	3.3	-0.6	-2.5	-1.6	0.0	-1.1	-0.8	3.6	0.2	-1.5	-0.6	0.0	2.4	-0.4	-0.1	0.0
19. Capital transfers received	81.1	17.2	42.6	6.9	-2.0	7.2	56.8	57.8	0.1	-21.3	121.3	90.9	378.9	-77.3	22.3	1.3	0.4
20. Total revenue	22.0	16.2	12.9	10.3	9.2	10.8	5.5	9.0	12.6	6.2	-0.6	0.5	24.1	-12.9	6.1	4.0	3.0
21. Gross fixed capital formation	835.8	29.3	30.6	49.2	-22.1	11.5	19.0	21.6	-13.8	-15.9	4.7	11.4	-5.9	14.6	17.7	18.6	-9.2
22. Other capital expenditure 1)	-3.0	0.5	0.2	1.2	-2.0	-0.8	0.1	0.4	0.1	-0.7	0.0	0.0	1.5	-1.4	-0.2	0.0	0.3
23. Total expenditure	12.6	10.3	15.6	22.1	5.6	8.9	8.8	11.9	2.7	3.2	1.0	0.2	4.4	-1.2	6.2	5.5	2.8
24. Tax burden	19.2	16.9	12.2	11.4	9.5	9.3	5.9	7.2	14.3	6.0	-4.0	-1.8	2.2	6.6	4.1	4.0	3.3
25. Net lending (+) or net borrowing (-)	4.3	2.5	-1.1	-4.9	1.7	0.8	-1.4	-1.5	4.3	1.4	-0.9	0.3	8.6	-6.4	-0.1	-0.7	0.1

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.5	3.0	4.1	9.0	7.3	6.5	7.9	9.4	5.1	3.7	4.6	4.3	-4.3	2.1	2.2	2.9	2.8
2. Interest payments (% of GDP)	7.1	5.3	4.7	4.1	4.1	4.4	4.1	3.9	4.2	4.2	4.7	4.1	4.1	4.3	4.2	3.8	3.8
3. Implicit interest rate 2)	12.9	10.0	9.8	8.7	8.1	8.3	7.4	6.8	6.7	6.6	6.2	5.3	5.3	5.3	5.5	5.0	4.9
4. Nominal GDP growth rate	11.3	14.4	15.4	13.3	9.5	10.3	6.5	7.5	5.6	6.2	-3.5	3.5	4.2	1.5	3.8	4.6	4.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.5	3.0	4.1	9.0	7.3	6.5	7.9	9.4	5.1	3.7	4.6	4.3	-4.3	2.1	2.2	2.9	2.8
6. Contribution of nominal GDP growth	-6.2	-7.6	-7.5	-6.2	-4.8	-5.5	-3.7	-4.3	-3.5	-3.9	2.6	-2.7	-3.3	-1.2	-2.9	-3.5	-3.7
7. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.1	-0.4	0.7	7.6	-3.2	0.1	1.6	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-1.6	-2.3	-0.6	4.9	3.2	2.0	3.8	5.5	1.0	-0.5	-0.1	0.2	-8.5	-2.2	-2.1	-0.9	-1.0
9. Snow-ball effect	0.9	-2.3	-2.7	-2.1	-0.7	-1.0	0.5	-0.4	0.7	0.3	7.3	1.5	0.8	3.1	1.3	0.3	0.1
10. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.1	-0.4	0.7	7.6	-3.2	0.1	1.6	0.1
(% of GDP)																	
11. Change in gross debt 5)	0.0	-4.8	-3.4	3.3	2.7	0.9	2.2	4.2	1.1	5.9	6.8	2.3	0.0	-2.3	-0.6	1.0	-0.7
12. Level of gross debt (end of year)	60.8	56.1	52.7	55.9	58.6	59.5	61.7	65.9	67.0	73.0	79.8	82.2	82.1	79.8	79.2	80.3	79.5

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

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

3) Line 7 = line 10.

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

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

Table 26A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Poland****(Mrd PLN)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	47.9	94.0	97.4	106.6	111.0	119.0	133.7	150.5	166.3	180.6	172.7	192.3	210.2	205.5	206.8	215.4	225.6
2. Current taxes on income and wealth	39.5	53.3	49.1	54.6	54.5	59.9	68.7	79.9	100.6	109.7	100.0	98.3	107.2	115.2	114.9	121.4	128.9
3. Social contributions	38.2	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.4	157.0	174.6	195.7	199.5	212.1	227.7
4. Of which actual social contributions	38.2	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.4	157.0	174.6	195.7	199.5	212.1	227.7
5. Other current revenue, including sales	20.2	40.0	49.5	51.8	50.7	50.7	57.9	61.3	60.9	63.6	67.1	65.9	67.7	74.1	76.0	75.7	77.3
6. Total current revenue	145.8	283.6	300.5	317.7	324.1	343.6	381.4	420.8	468.4	498.5	492.2	513.6	559.7	590.5	597.3	624.6	659.5
7. Government consumption expenditure	63.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	211.6	236.2	248.9	268.4	274.8	284.4	295.2	307.7	321.5
8. Collective consumption	24.8	54.0	58.0	61.9	65.6	71.4	78.4	85.6	93.6	102.7	105.6	114.9	116.5	119.9	123.9	129.9	136.1
9. Social transfers in kind	38.2	75.8	81.5	82.7	87.2	91.3	99.3	108.1	118.0	133.4	143.3	153.5	158.2	164.5	171.2	177.8	185.4
10. Compensation of employees	35.9	75.1	83.3	87.0	90.0	93.0	98.8	104.1	113.2	127.6	138.6	144.3	148.6	150.6	152.5	157.7	164.3
11. Intermediate consumption	21.6	44.3	47.2	49.1	50.9	53.5	57.3	63.6	70.6	78.9	76.5	88.3	87.1	90.8	95.7	99.9	104.9
12. Social transfers other than in kind	57.2	119.2	132.0	137.3	142.8	148.3	153.9	161.3	166.9	179.1	197.8	210.1	215.5	226.4	238.6	249.7	259.7
13. Social transfers in kind via market producers	6.1	14.4	14.8	15.4	16.8	19.3	18.6	22.6	23.7	26.5	29.3	31.1	32.6	35.7	38.3	41.1	43.4
14. Interest	19.4	22.5	24.3	23.4	25.1	25.5	27.5	28.1	27.2	28.3	35.5	38.1	40.9	45.3	43.2	36.2	39.5
15. Subsidies	3.2	3.4	3.3	2.9	2.8	5.7	5.6	6.1	7.2	7.9	7.2	6.7	7.0	5.9	5.7	5.9	6.1
16. Other current expenditure	4.0	5.1	4.9	10.3	10.7	12.6	21.9	28.0	30.6	33.0	31.6	33.8	37.1	39.5	43.3	44.0	44.5
17. Total current expenditure	147.4	284.0	309.9	325.3	339.0	357.9	383.7	413.9	439.4	481.3	516.3	552.4	568.9	594.1	617.3	634.5	662.5
18. Gross saving	-1.6	-0.4	-9.4	-7.7	-14.9	-14.3	-2.3	6.9	29.1	17.2	-24.1	-38.8	-9.2	-3.7	-20.0	-9.9	-3.0
19. Capital transfers received	0.2	-0.4	-0.1	-0.1	0.4	0.7	5.7	5.7	5.9	5.9	7.6	18.3	26.8	21.0	16.6	176.8	25.9
20. Total revenue	146.0	283.3	300.4	317.5	324.5	344.3	387.1	426.5	474.3	504.4	499.8	531.8	586.5	611.5	613.9	801.4	685.4
21. Gross fixed capital formation	11.1	17.8	26.5	27.8	28.1	31.0	33.5	41.4	49.0	58.6	70.1	79.7	87.3	73.1	63.2	65.6	70.6
22. Other capital expenditure	2.5	4.0	5.1	4.7	9.6	5.1	10.0	9.7	8.0	11.4	13.8	10.7	7.5	5.9	4.1	4.2	4.2
23. Total expenditure	160.9	305.8	341.5	357.9	376.7	394.1	427.2	465.0	496.4	551.4	600.2	642.7	663.7	673.2	684.6	704.4	737.3
24. Tax burden	125.6	243.8	250.1	264.9	272.5	293.8	325.0	361.3	409.7	437.5	427.3	449.9	494.2	518.6	523.7	551.4	585.0
25. Net lending (+) or net borrowing (-)	-14.9	-22.5	-41.1	-40.3	-52.2	-49.8	-40.1	-38.5	-22.1	-47.0	-100.4	-110.9	-77.2	-61.7	-70.7	97.0	-51.9

Table 26B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Poland****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	14.2	12.6	12.5	13.2	13.2	12.9	13.6	14.2	14.1	14.2	12.8	13.6	13.8	12.9	12.6	12.6	12.6
2. Current taxes on income and wealth	11.7	7.2	6.3	6.7	6.5	6.5	7.0	7.5	8.6	8.6	7.4	6.9	7.0	7.2	7.0	7.1	7.2
3. Social contributions	11.3	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.3	11.3	11.1	11.4	12.3	12.2	12.4	12.7
4. Of which actual social contributions	11.3	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.3	11.3	11.1	11.4	12.3	12.2	12.4	12.7
5. Other current revenue, including sales	6.0	5.4	6.4	6.4	6.0	5.5	5.9	5.8	5.2	5.0	5.0	4.7	4.4	4.6	4.6	4.4	4.3
6. Total current revenue	43.2	38.1	38.5	39.3	38.4	37.2	38.8	39.7	39.8	39.1	36.6	36.3	36.6	37.0	36.5	36.6	36.8
7. Government consumption expenditure	18.7	17.4	17.9	17.9	18.1	17.6	18.1	18.3	18.0	18.5	18.5	18.9	18.0	17.8	18.0	18.0	18.0
8. Collective consumption	7.3	7.3	7.4	7.7	7.8	7.7	8.0	8.1	8.0	8.1	7.9	8.1	7.6	7.5	7.6	7.6	7.6
9. Social transfers in kind	11.3	10.2	10.5	10.2	10.3	9.9	10.1	10.2	10.0	10.5	10.7	10.8	10.4	10.3	10.5	10.4	10.4
10. Compensation of employees	10.7	10.1	10.7	10.8	10.7	10.1	10.0	9.8	9.6	10.0	10.3	10.2	9.7	9.4	9.3	9.2	9.2
11. Intermediate consumption	6.4	6.0	6.1	6.1	6.0	5.8	5.8	6.0	6.0	6.2	5.7	6.2	5.7	5.7	5.8	5.9	5.9
12. Social transfers other than in kind	17.0	16.0	16.9	17.0	16.9	16.0	15.7	15.2	14.2	14.0	14.7	14.8	14.1	14.2	14.6	14.6	14.5
13. Social transfers in kind via market producers	1.8	1.9	1.9	1.9	2.0	2.1	1.9	2.1	2.0	2.1	2.2	2.2	2.1	2.2	2.3	2.4	2.4
14. Interest	5.7	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.6	2.7	2.7	2.8	2.6	2.1	2.2
15. Subsidies	0.9	0.5	0.4	0.4	0.3	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.3	0.3
16. Other current expenditure	1.2	0.7	0.6	1.3	1.3	1.4	2.2	2.6	2.6	2.6	2.3	2.4	2.4	2.5	2.6	2.6	2.5
17. Total current expenditure	43.7	38.2	39.8	40.2	40.2	38.7	39.0	39.0	37.3	37.7	38.4	39.0	37.2	37.2	37.7	37.2	37.0
18. Gross saving	-0.5	-0.1	-1.2	-1.0	-1.8	-1.5	-0.2	0.7	2.5	1.3	-1.8	-2.7	-0.6	-0.2	-1.2	-0.6	-0.2
19. Capital transfers received	0.1	0.0	0.0	0.0	0.0	0.1	0.6	0.5	0.5	0.5	0.6	1.3	1.8	1.3	1.0	10.4	1.4
20. Total revenue	43.3	38.1	38.5	39.3	38.5	37.2	39.4	40.2	40.3	39.5	37.2	37.5	38.4	38.3	37.5	47.0	38.3
21. Gross fixed capital formation	3.3	2.4	3.4	3.4	3.3	3.4	3.4	3.9	4.2	4.6	5.2	5.6	5.7	4.6	3.9	3.8	3.9
22. Other capital expenditure	0.7	0.5	0.7	0.6	1.1	0.6	1.0	0.9	0.7	0.9	1.0	0.8	0.5	0.4	0.2	0.2	0.2
23. Total expenditure	47.7	41.1	43.8	44.3	44.7	42.6	43.4	43.9	42.2	43.2	44.6	45.4	43.4	42.2	41.9	41.3	41.2
24. Tax burden	37.3	32.8	32.1	32.8	32.3	31.8	33.1	34.1	34.8	34.3	31.8	31.8	32.3	32.5	32.0	32.3	32.7
25. Net lending (+) or net borrowing (-)	-4.4	-3.0	-5.3	-5.0	-6.2	-5.4	-4.1	-3.6	-1.9	-3.7	-7.5	-7.8	-5.1	-3.9	-4.3	5.7	-2.9

Table 26C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	27.3	3.8	3.7	9.5	4.1	7.1	12.4	12.6	10.5	8.6	-4.4	11.4	9.3	-2.2	0.7	4.1	4.8
2. Current taxes on income and wealth	21.0	3.8	-7.8	11.0	-0.1	9.8	14.7	16.4	25.9	9.1	-8.9	-1.7	9.1	7.4	-0.2	5.6	6.2
3. Social contributions	28.5	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	5.4	3.0	11.2	12.1	2.0	6.3	7.3
4. Of which actual social contributions	28.5	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	5.4	3.0	11.2	12.1	2.0	6.3	7.3
5. Other current revenue, including sales	9.1	11.4	23.8	4.7	-2.2	0.1	14.2	5.8	-0.6	4.5	5.5	-1.7	2.7	9.5	2.6	-0.4	2.0
6. Total current revenue	23.4	5.3	5.9	5.7	2.0	6.0	11.0	10.3	11.3	6.4	-1.3	4.3	9.0	5.5	1.2	4.6	5.6
7. Government consumption expenditure	22.5	11.9	7.4	3.7	5.7	6.4	9.3	9.0	9.2	11.6	5.4	7.8	2.4	3.5	3.8	4.2	4.5
8. Collective consumption	26.4	10.5	7.3	6.8	5.9	8.8	9.9	9.1	9.4	9.8	2.8	8.8	1.4	2.9	3.3	4.8	4.8
9. Social transfers in kind	20.0	12.9	7.5	1.5	5.4	4.6	8.8	8.9	9.2	13.1	7.4	7.2	3.1	3.9	4.1	3.9	4.3
10. Compensation of employees	23.3	11.4	10.9	4.4	3.5	3.3	6.2	5.3	8.7	12.7	8.6	4.1	3.0	1.3	1.3	3.4	4.1
11. Intermediate consumption	31.2	9.7	6.6	3.9	3.6	5.3	7.1	10.8	11.1	11.8	-3.1	15.5	-1.4	4.3	5.3	4.4	5.0
12. Social transfers other than in kind	26.0	6.3	10.8	4.0	4.0	3.9	3.8	4.8	3.4	7.3	10.4	6.2	2.6	5.0	5.4	4.6	4.0
13. Social transfers in kind via market producers	3.7	26.8	3.2	3.4	9.5	14.9	-3.7	21.3	5.2	11.5	10.5	6.2	5.0	9.4	7.4	7.4	5.5
14. Interest	-0.4	14.4	8.1	-4.0	7.3	1.7	7.9	2.3	-3.4	4.2	25.3	7.3	7.6	10.5	-4.6	-16.2	9.3
15. Subsidies	27.3	1.4	-4.3	-10.9	-3.9	101.7	-2.2	10.5	17.7	9.7	-9.8	-6.1	3.5	-14.5	-3.3	2.5	3.3
16. Other current expenditure 1)	0.1	0.1	-0.1	0.7	0.0	0.1	0.9	0.4	0.0	0.0	-0.2	0.0	0.0	0.0	0.2	-0.1	-0.1
17. Total current expenditure	22.0	9.9	9.1	5.0	4.2	5.6	7.2	7.9	6.2	9.6	7.3	7.0	3.0	4.4	3.9	2.8	4.4
18. Gross saving 1)	0.5	-1.7	-1.2	0.3	-0.8	0.2	1.3	0.9	1.8	-1.1	-3.1	-0.9	2.1	0.4	-1.0	0.6	0.4
19. Capital transfers received	6607.1	43.6	-71.6	8.8	-418.0	92.1	745.1	-0.3	2.5	1.0	28.7	140.2	46.6	-21.6	-21.0	964.4	-85.3
20. Total revenue	33.5	5.3	6.0	5.7	2.2	6.1	12.4	10.2	11.2	6.4	-0.9	6.4	10.3	4.3	0.4	30.5	-14.5
21. Gross fixed capital formation	37.1	-23.6	49.0	5.3	0.8	10.5	8.0	23.7	18.3	19.5	19.7	13.6	9.6	-16.3	-13.6	3.9	7.6
22. Other capital expenditure 1)	4.1	0.1	0.1	-0.1	0.6	-0.6	0.5	-0.1	-0.2	0.2	0.1	-0.3	-0.3	-0.1	-0.1	0.0	0.0
23. Total expenditure	33.9	7.5	11.7	4.8	5.3	4.6	8.4	8.9	6.8	11.1	8.9	7.1	3.3	1.4	1.7	2.9	4.7
24. Tax burden	25.7	4.4	2.6	5.9	2.9	7.8	10.6	11.1	13.4	6.8	-2.3	5.3	9.9	4.9	1.0	5.3	6.1
25. Net lending (+) or net borrowing (-)	-0.5	-0.7	-2.2	0.3	-1.2	0.8	1.3	0.4	1.8	-1.8	-3.8	-0.4	2.8	1.2	-0.5	10.0	-8.6

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.5	7.8	5.1	3.9	4.3	-5.7	2.9
2. Interest payments (% of GDP)	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.6	2.7	2.7	2.8	2.6	2.1	2.2
3. Implicit interest rate 2)	8.4	8.5	8.9	8.0	7.4	6.4	6.5	6.1	5.4	5.4	5.9	5.6	5.3	5.3	4.9	3.9	4.7
4. Nominal GDP growth rate	10.8	11.8	4.7	3.7	4.3	9.7	6.4	7.8	11.0	8.4	5.4	5.4	7.9	4.5	2.5	4.3	5.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.5	7.8	5.1	3.9	4.3	-5.7	2.9
6. Contribution of nominal GDP growth	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.7	-3.5	-2.4	-2.6	-4.0	-2.4	-1.3	-2.3	-2.3
7. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.2	-1.3	0.3	-2.1	-1.5	0.2	0.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-0.6	0.0	2.1	2.1	3.2	2.6	1.3	1.0	-0.4	1.5	4.8	5.1	2.4	1.0	1.7	-7.8	0.7
9. Snow-ball effect	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.8	-2.4	-1.3	0.2	0.1	-1.3	0.4	1.3	-0.2	-0.1
10. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.2	-1.3	0.3	-2.1	-1.5	0.2	0.3
(% of GDP)																	
11. Change in gross debt 5)	0.7	-2.8	0.8	4.6	4.9	-1.4	1.4	0.6	-2.8	2.1	3.8	4.0	1.3	-0.7	1.5	-7.8	0.8
12. Level of gross debt (end of year)	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.7	45.0	47.1	50.9	54.9	56.2	55.6	57.0	49.2	50.0

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 27A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Romania****(Mrd RON)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.7	9.8	13.3	17.7	24.2	29.0	37.2	44.2	51.3	60.3	53.8	62.3	72.7	77.3	80.0	84.3	89.2
2. Current taxes on income and wealth	0.8	5.6	7.5	8.8	11.8	15.7	15.4	20.7	27.9	34.6	32.8	31.8	34.4	35.9	37.6	38.7	41.9
3. Social contributions	0.6	9.3	13.2	16.9	19.5	23.9	29.6	35.6	43.6	52.0	51.3	49.6	50.8	52.6	55.3	58.3	61.2
4. Of which actual social contributions	0.6	9.0	12.9	16.3	18.8	22.8	27.9	33.7	40.8	48.6	47.6	45.8	50.8	52.6	55.3	58.3	61.2
5. Other current revenue, including sales	0.3	2.6	4.4	6.8	7.4	10.3	10.5	13.9	18.9	22.1	21.5	27.2	27.3	27.0	29.0	30.6	32.6
6. Total current revenue	2.4	27.4	38.5	50.1	63.0	79.0	92.8	114.4	141.8	169.0	159.3	170.8	185.2	192.7	201.9	211.9	224.8
7. Government consumption expenditure	1.0	14.1	19.1	22.9	33.6	38.9	49.5	57.7	70.1	91.2	90.9	85.4	83.9	89.0	93.6	98.1	101.7
8. Collective consumption	0.5	7.2	8.6	10.2	15.1	18.1	23.5	26.4	34.5	40.8	40.7	37.4	35.2	37.4	39.2	40.5	41.5
9. Social transfers in kind	0.5	7.0	10.6	12.7	18.5	20.8	26.0	31.2	35.6	50.4	50.2	48.1	48.7	51.6	54.4	57.6	60.2
10. Compensation of employees	0.5	6.4	9.8	12.9	16.1	20.1	25.3	31.9	40.4	54.1	54.8	50.6	44.1	46.0	51.1	53.9	56.0
11. Intermediate consumption	0.5	7.6	9.0	10.7	13.3	13.8	18.3	20.4	27.4	34.2	32.5	30.3	33.8	34.7	33.1	35.1	36.8
12. Social transfers other than in kind	0.7	7.8	11.5	14.1	16.7	21.6	25.6	30.4	38.3	53.3	63.8	67.7	66.8	66.5	68.1	71.3	75.1
13. Social transfers in kind via market producers	0.1	0.7	0.7	0.5	2.0	3.5	4.1	4.6	5.0	6.2	5.1	6.0	7.9	7.8	9.5	10.1	10.6
14. Interest	0.1	3.2	4.0	3.7	3.2	3.7	3.6	2.9	3.0	3.7	7.7	8.0	9.1	10.4	11.1	11.6	12.4
15. Subsidies	0.3	1.4	1.5	2.4	2.8	3.7	4.3	6.1	5.3	4.1	3.7	2.9	2.4	2.1	2.0	2.2	2.4
16. Other current expenditure	0.1	0.4	1.4	1.9	2.4	4.1	1.9	3.3	7.5	7.1	6.9	10.0	11.3	13.6	11.4	11.4	12.0
17. Total current expenditure	2.3	27.6	37.9	46.4	56.5	70.6	83.0	99.6	126.9	162.6	174.5	175.6	175.4	181.2	186.3	195.6	205.4
18. Gross saving	0.2	-0.3	0.6	3.7	6.5	8.4	9.7	14.8	14.9	6.3	-15.2	-4.8	9.8	11.5	15.6	16.3	19.4
19. Capital transfers received	0.0	0.1	0.1	0.1	0.1	1.0	0.9	0.4	5.1	4.0	1.5	3.7	3.6	4.8	3.6	3.8	4.2
20. Total revenue	2.5	27.4	38.6	50.2	63.1	80.0	93.7	114.8	146.9	173.0	160.9	174.4	188.8	197.6	205.5	215.7	229.0
21. Gross fixed capital formation	0.3	2.8	3.2	5.1	6.9	7.5	11.2	17.6	25.6	33.9	29.8	29.9	30.6	27.8	28.0	28.7	30.7
22. Other capital expenditure	0.0	0.8	1.6	1.8	2.6	5.0	2.9	5.3	6.6	5.6	1.8	4.6	13.7	6.1	5.5	6.2	6.4
23. Total expenditure	2.6	31.2	42.7	53.2	66.0	83.0	97.1	122.5	159.1	202.2	206.1	210.0	219.7	215.1	219.8	230.5	242.4
24. Tax burden	2.1	24.5	33.7	42.7	54.8	67.5	80.5	98.3	121.2	144.8	135.2	140.8	158.9	167.0	174.1	182.5	193.5
25. Net lending (+) or net borrowing (-)	-0.2	-3.8	-4.1	-3.0	-3.0	-3.0	-3.3	-7.7	-12.1	-29.2	-45.2	-35.6	-30.9	-17.5	-14.3	-14.8	-13.5

Table 27B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Romania****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	9.3	12.2	11.3	11.6	12.3	11.7	12.9	12.8	12.3	11.7	10.7	11.9	13.0	13.2	12.7	12.7	12.8
2. Current taxes on income and wealth	10.6	7.0	6.4	5.8	6.0	6.4	5.3	6.0	6.7	6.7	6.5	6.1	6.2	6.1	6.0	5.9	6.0
3. Social contributions	7.8	11.4	11.2	11.1	9.9	9.7	10.3	10.3	10.5	10.1	10.2	9.5	9.1	9.0	8.8	8.8	8.8
4. Of which actual social contributions	7.6	11.1	10.9	10.7	9.5	9.2	9.7	9.8	9.8	9.4	9.5	8.7	9.1	9.0	8.8	8.8	8.8
5. Other current revenue, including sales	4.2	3.2	3.7	4.4	3.8	4.2	3.6	4.0	4.6	4.3	4.3	5.2	4.9	4.6	4.6	4.6	4.7
6. Total current revenue	31.9	33.8	32.6	32.9	31.9	31.9	32.1	33.2	34.1	32.8	31.8	32.6	33.2	32.8	32.1	32.0	32.2
7. Government consumption expenditure	13.1	17.5	16.2	15.1	17.0	15.7	17.1	16.7	16.9	17.7	18.1	16.3	15.1	15.2	14.9	14.8	14.6
8. Collective consumption	6.5	8.9	7.3	6.7	7.6	7.3	8.1	7.7	8.3	7.9	8.1	7.1	6.3	6.4	6.2	6.1	5.9
9. Social transfers in kind	6.6	8.6	9.0	8.3	9.4	8.4	9.0	9.1	8.6	9.8	10.0	9.2	8.7	8.8	8.7	8.7	8.6
10. Compensation of employees	6.6	7.9	8.3	8.5	8.2	8.1	8.7	9.3	9.7	10.5	10.9	9.7	7.9	7.8	8.1	8.1	8.0
11. Intermediate consumption	6.1	9.4	7.6	7.1	6.7	5.6	6.3	5.9	6.6	6.6	6.5	5.8	6.1	5.9	5.3	5.3	5.3
12. Social transfers other than in kind	8.9	9.7	9.7	9.3	8.4	8.7	8.9	8.8	9.2	10.4	12.7	12.9	12.0	11.3	10.8	10.8	10.8
13. Social transfers in kind via market producers	1.3	0.9	0.6	0.3	1.0	1.4	1.4	1.3	1.2	1.2	1.0	1.1	1.4	1.3	1.5	1.5	1.5
14. Interest	1.6	3.9	3.4	2.5	1.6	1.5	1.2	0.8	0.7	0.7	1.5	1.5	1.6	1.8	1.8	1.8	1.8
15. Subsidies	3.4	1.8	1.3	1.6	1.4	1.5	1.5	1.8	1.3	0.8	0.7	0.6	0.4	0.4	0.3	0.3	0.3
16. Other current expenditure	1.6	0.5	1.2	1.2	1.2	1.7	0.7	1.0	1.8	1.4	1.4	1.9	2.0	2.3	1.8	1.7	1.7
17. Total current expenditure	29.5	34.1	32.1	30.5	28.6	28.5	28.7	28.9	30.5	31.6	34.8	33.5	31.5	30.9	29.6	29.6	29.4
18. Gross saving	2.3	-0.3	0.5	2.4	3.3	3.4	3.4	4.3	3.6	1.2	-3.0	-0.9	1.8	2.0	2.5	2.5	2.8
19. Capital transfers received	0.3	0.1	0.1	0.1	0.0	0.4	0.3	0.1	1.2	0.8	0.3	0.7	0.7	0.8	0.6	0.6	0.6
20. Total revenue	32.1	33.9	32.7	33.0	32.0	32.3	32.4	33.3	35.3	33.6	32.1	33.3	33.9	33.7	32.7	32.6	32.8
21. Gross fixed capital formation	4.1	3.4	2.7	3.4	3.5	3.0	3.9	5.1	6.2	6.6	5.9	5.7	5.5	4.7	4.5	4.3	4.4
22. Other capital expenditure	0.5	1.0	1.3	1.2	1.3	2.0	1.0	1.5	1.6	1.1	0.4	0.9	2.5	1.0	0.9	0.9	0.9
23. Total expenditure	34.1	38.6	36.2	35.0	33.5	33.6	33.6	35.5	38.2	39.3	41.1	40.1	39.4	36.7	35.0	34.8	34.7
24. Tax burden	27.5	30.2	28.6	28.1	27.7	27.3	27.9	28.5	29.1	28.1	27.0	26.9	28.5	28.5	27.7	27.6	27.7
25. Net lending (+) or net borrowing (-)	-2.0	-4.7	-3.5	-2.0	-1.5	-1.2	-1.2	-2.2	-2.9	-5.7	-9.0	-6.8	-5.5	-3.0	-2.3	-2.2	-1.9

Table 27C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	41.1	46.3	35.4	32.5	37.1	19.9	28.3	18.5	16.3	17.5	-10.8	15.7	16.7	6.4	3.5	5.3	5.8
2. Current taxes on income and wealth	38.3	31.4	32.6	17.0	34.7	33.0	-2.1	34.8	34.6	24.0	-5.2	-3.1	8.2	4.3	4.8	3.1	8.1
3. Social contributions	42.0	47.6	43.1	27.6	15.6	22.3	24.1	20.1	22.6	19.1	-1.4	-3.3	2.5	3.5	5.1	5.4	5.0
4. Of which actual social contributions	41.6	47.7	43.9	26.4	14.9	21.6	22.4	20.6	21.4	19.0	-2.1	-3.8	11.0	3.5	5.1	5.4	5.0
5. Other current revenue, including sales	25.8	38.4	69.2	52.8	10.2	38.9	1.7	32.7	35.8	16.6	-2.7	26.6	0.4	-1.3	7.5	5.7	6.3
6. Total current revenue	38.4	42.6	40.7	30.1	25.8	25.3	17.5	23.3	23.9	19.2	-5.7	7.2	8.4	4.1	4.7	5.0	6.1
7. Government consumption expenditure	43.7	47.3	35.2	19.7	46.7	15.8	27.3	16.5	21.6	30.0	-0.3	-6.0	-1.8	6.1	5.1	4.9	3.7
8. Collective consumption	30.2	66.1	19.1	19.5	47.5	19.8	30.3	12.4	30.6	18.2	-0.3	-8.2	-5.7	6.3	4.6	3.5	2.5
9. Social transfers in kind	57.2	31.9	51.9	19.9	46.1	12.5	24.7	20.2	14.0	41.5	-0.4	-4.2	1.2	6.0	5.5	5.9	4.5
10. Compensation of employees	44.6	42.4	53.4	32.2	24.7	24.7	25.5	26.4	26.6	33.9	1.3	-7.7	-12.9	4.4	11.1	5.4	4.0
11. Intermediate consumption	44.6	44.5	17.6	19.4	24.0	3.7	32.6	11.3	34.4	24.8	-4.9	-6.8	11.6	2.6	-4.7	6.0	5.0
12. Social transfers other than in kind	47.2	36.9	46.4	23.2	18.1	29.7	18.7	18.4	26.3	39.1	19.7	6.1	-1.3	-0.4	2.3	4.7	5.4
13. Social transfers in kind via market producers	55.8	27.7	1.4	-29.3	293.5	75.6	15.1	13.0	8.3	23.4	-17.3	18.2	31.6	-1.1	21.9	6.0	4.9
14. Interest	69.0	14.6	26.6	-7.4	-15.6	15.8	-2.5	-19.4	3.0	23.7	109.2	4.4	13.4	14.7	6.4	5.0	6.3
15. Subsidies	55.2	66.3	3.1	63.6	13.0	34.8	15.0	42.8	-14.1	-22.2	-9.4	-20.8	-18.1	-10.6	-6.0	10.0	10.0
16. Other current expenditure 1)	-0.8	0.1	0.7	0.0	0.0	0.4	-1.0	0.3	0.8	-0.4	0.0	0.5	0.1	0.3	-0.5	-0.1	0.0
17. Total current expenditure	44.7	38.7	37.2	22.3	21.8	24.9	17.7	20.0	27.4	28.2	7.3	0.6	-0.1	3.3	2.8	5.0	5.0
18. Gross saving 1)	-1.4	1.0	0.8	2.0	0.9	0.1	0.0	0.9	-0.7	-2.4	-4.3	2.1	2.7	0.2	0.5	0.0	0.3
19. Capital transfers received	-100.0	349.8	25.2	-15.2	-0.3	956.3	-7.8	-61.4	1314.6	-22.4	-61.5	138.1	-0.4	32.7	-24.9	5.5	9.0
20. Total revenue	37.1	42.9	40.6	30.0	25.7	26.8	17.2	22.5	28.0	17.7	-7.0	8.5	8.2	4.6	4.0	5.0	6.1
21. Gross fixed capital formation	40.9	208.8	15.6	58.4	35.8	7.7	49.4	57.7	45.3	32.6	-12.3	0.3	2.4	-9.0	0.6	2.5	6.9
22. Other capital expenditure 1)	0.1	-0.5	0.3	-0.2	0.2	0.7	-1.0	0.5	0.1	-0.5	-0.7	0.5	1.6	-1.4	-0.2	0.1	0.0
23. Total expenditure	44.7	44.3	36.8	24.6	24.1	25.7	16.9	26.2	29.8	27.1	1.9	1.9	4.6	-2.1	2.2	4.9	5.2
24. Tax burden	40.1	43.1	37.9	26.7	28.1	23.3	19.2	22.1	23.3	19.5	-6.6	4.1	12.8	5.1	4.3	4.8	6.0
25. Net lending (+) or net borrowing (-)	-1.6	-0.3	1.2	1.5	0.5	0.3	0.1	-1.1	-0.7	-2.8	-3.3	2.2	1.2	2.6	0.7	0.0	0.3

1) Changes in GDP ratios.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.9	5.7	9.0	6.8	5.5	3.0	2.3	2.2	1.9
2. Interest payments (% of GDP)	5.0	3.9	3.4	2.5	1.6	1.5	1.2	0.8	0.7	0.7	1.5	1.5	1.6	1.8	1.8	1.8	1.8
3. Implicit interest rate 2)	44.8	26.7	22.2	12.3	8.4	8.6	7.7	6.3	7.0	6.9	11.1	6.8	5.7	5.4	5.0	4.8	4.7
4. Nominal GDP growth rate	48.9	46.7	45.6	28.9	29.9	25.3	16.8	19.3	20.7	23.7	-2.6	4.5	6.4	5.3	7.1	5.3	5.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.9	5.7	9.0	6.8	5.5	3.0	2.3	2.2	1.9
6. Contribution of nominal GDP growth	-5.5	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.5	0.4	-1.0	-1.8	-1.7	-2.5	-1.9	-2.1
7. Stock-flow adjustment 3)	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.3	-2.6	0.8	1.1	0.5	2.1	0.7	1.2	0.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-0.6	0.7	0.1	-0.5	-0.1	-0.3	-0.1	1.4	2.2	5.0	7.5	5.3	3.9	1.2	0.5	0.5	0.2
9. Snow-ball effect	-0.5	-3.0	-3.6	-3.3	-4.1	-2.9	-1.5	-1.7	-1.4	-1.7	1.9	0.5	-0.2	0.0	-0.8	-0.2	-0.3
10. Stock-flow adjustment 3)	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.3	-2.6	0.8	1.1	0.5	2.1	0.7	1.2	0.3
(% of GDP)																	
11. Change in gross debt 5)	4.9	0.8	3.3	-0.9	-3.4	-2.8	-3.0	-3.4	0.4	0.6	10.2	6.8	4.2	3.3	0.4	1.5	0.2
12. Level of gross debt (end of year)	21.7	22.5	25.7	24.9	21.5	18.7	15.8	12.4	12.8	13.4	23.6	30.5	34.7	38.0	38.4	39.9	40.1

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

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

3) Line 7 = line 10.

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

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

Table 28A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Sweden

(Mrd SEK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	276	360	374	398	417	432	452	485	517	575	580	595	648	658	684	718	753
2. Current taxes on income and wealth	355	509	486	475	511	554	608	654	663	635	609	640	645	643	671	687	718
3. Social contributions	232	297	297	286	290	296	297	287	308	288	270	291	268	275	272	281	293
4. Of which actual social contributions	222	291	291	279	282	290	291	281	302	281	263	284	259	267	265	273	285
5. Other current revenue, including sales	175	159	156	158	163	167	185	189	213	227	216	218	228	229	232	230	237
6. Total current revenue	1039	1325	1313	1318	1380	1448	1542	1615	1702	1725	1674	1744	1788	1804	1859	1916	2001
7. Government consumption expenditure	482	585	617	659	694	705	725	765	797	835	860	890	924	956	998	1035	1071
8. Collective consumption	150	185	179	186	194	197	198	208	215	227	235	247	258	267	282	292	303
9. Social transfers in kind	332	400	438	473	499	508	527	557	583	608	624	642	666	689	717	743	768
10. Compensation of employees	296	345	365	384	408	421	432	446	466	473	471	486	487	507	525	543	561
11. Intermediate consumption	192	210	222	231	236	238	246	263	270	286	296	307	316	319	334	335	340
12. Social transfers other than in kind	324	353	369	388	416	426	435	447	449	462	488	492	491	515	539	556	575
13. Social transfers in kind via market producers	38	58	63	74	78	77	80	85	91	98	110	120	128	132	138	145	151
14. Interest	97	78	66	69	51	42	45	47	54	53	30	27	35	27	22	25	24
15. Subsidies	66	36	34	36	37	36	39	44	44	46	47	50	52	54	57	58	60
16. Other current expenditure	84	103	91	91	104	114	118	123	119	134	145	139	152	154	167	174	181
17. Total current expenditure	1097	1183	1211	1272	1331	1355	1395	1455	1493	1552	1587	1619	1661	1707	1782	1837	1892
18. Gross saving	-57	142	102	45	49	93	147	161	209	173	87	124	127	97	77	79	109
19. Capital transfers received	4	4	4	5	4	5	3	2	3	3	2	3	3	13	14	-9	2
20. Total revenue	1043	1329	1318	1322	1385	1453	1545	1617	1705	1727	1676	1746	1792	1818	1873	1907	2003
21. Gross fixed capital formation	70	63	68	76	75	78	83	90	96	105	109	116	119	125	121	127	132
22. Other capital expenditure	10	2	3	5	5	2	7	4	3	1	2	1	6	5	10	10	10
23. Total expenditure	1177	1248	1282	1353	1411	1436	1485	1549	1592	1658	1698	1736	1786	1838	1913	1974	2034
24. Tax burden	868	1175	1165	1164	1221	1285	1360	1429	1488	1498	1457	1526	1559	1575	1626	1685	1764
25. Net lending (+) or net borrowing (-)	-134	81	36	-31	-26	17	60	69	113	69	-22	10	6	-20	-40	-67	-31

Table 28B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Sweden****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	15.3	15.9	15.9	16.3	16.4	16.2	16.3	16.5	16.5	17.9	18.7	17.8	18.6	18.5	18.8	19.0	19.0
2. Current taxes on income and wealth	19.6	22.5	20.7	19.4	20.1	20.8	22.0	22.2	21.2	19.8	19.6	19.2	18.5	18.1	18.5	18.2	18.1
3. Social contributions	12.8	13.1	12.6	11.7	11.4	11.1	10.7	9.8	9.9	9.0	8.7	8.7	7.7	7.7	7.5	7.4	7.4
4. Of which actual social contributions	12.3	12.9	12.4	11.4	11.1	10.9	10.5	9.6	9.7	8.8	8.5	8.5	7.4	7.5	7.3	7.2	7.2
5. Other current revenue, including sales	9.7	7.0	6.6	6.5	6.4	6.3	6.7	6.4	6.8	7.1	7.0	6.5	6.5	6.4	6.4	6.1	6.0
6. Total current revenue	57.4	58.5	55.9	53.9	54.2	54.4	55.7	54.9	54.4	53.8	53.9	52.2	51.4	50.8	51.2	50.7	50.5
7. Government consumption expenditure	26.6	25.8	26.3	27.0	27.3	26.5	26.2	26.0	25.5	26.1	27.7	26.7	26.6	26.9	27.5	27.4	27.0
8. Collective consumption	8.3	8.2	7.6	7.6	7.6	7.4	7.1	7.1	6.9	7.1	7.6	7.4	7.4	7.5	7.7	7.7	7.6
9. Social transfers in kind	18.3	17.7	18.7	19.4	19.6	19.1	19.0	18.9	18.6	19.0	20.1	19.2	19.1	19.4	19.7	19.6	19.4
10. Compensation of employees	16.3	15.2	15.5	15.7	16.0	15.8	15.6	15.1	14.9	14.8	15.2	14.5	14.0	14.3	14.4	14.4	14.2
11. Intermediate consumption	10.6	9.3	9.4	9.4	9.3	9.0	8.9	8.9	8.7	8.9	9.5	9.2	9.1	9.0	9.2	8.9	8.6
12. Social transfers other than in kind	17.9	15.6	15.7	15.9	16.4	16.0	15.7	15.2	14.4	14.4	15.7	14.7	14.1	14.5	14.8	14.7	14.5
13. Social transfers in kind via market producers	2.1	2.6	2.7	3.0	3.1	2.9	2.9	2.9	2.9	3.1	3.5	3.6	3.7	3.7	3.8	3.8	3.8
14. Interest	5.4	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.7	1.7	1.0	0.8	1.0	0.7	0.6	0.7	0.6
15. Subsidies	3.6	1.6	1.5	1.5	1.5	1.4	1.4	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.5	1.5
16. Other current expenditure	4.6	4.5	3.9	3.7	4.1	4.3	4.3	4.2	3.8	4.2	4.7	4.2	4.4	4.3	4.6	4.6	4.6
17. Total current expenditure	60.6	52.2	51.6	52.1	52.3	50.9	50.4	49.4	47.8	48.4	51.1	48.5	47.7	48.1	49.0	48.6	47.7
18. Gross saving	-3.2	6.3	4.4	1.9	1.9	3.5	5.3	5.5	6.7	5.4	2.8	3.7	3.6	2.7	2.1	2.1	2.8
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.4	-0.2	0.0
20. Total revenue	57.6	58.7	56.1	54.1	54.4	54.6	55.8	54.9	54.5	53.9	54.0	52.3	51.5	51.2	51.5	50.5	50.5
21. Gross fixed capital formation	3.9	2.8	2.9	3.1	2.9	2.9	3.0	3.0	3.1	3.3	3.5	3.5	3.4	3.5	3.3	3.4	3.3
22. Other capital expenditure	0.6	0.1	0.1	0.2	0.2	0.1	0.3	0.1	0.1	0.0	0.1	0.0	0.2	0.1	0.3	0.3	0.3
23. Total expenditure	65.0	55.1	54.6	55.4	55.4	54.0	53.6	52.6	50.9	51.7	54.7	52.0	51.3	51.8	52.6	52.2	51.3
24. Tax burden	47.9	51.9	49.6	47.7	48.0	48.3	49.1	48.5	47.6	46.7	46.9	45.7	44.8	44.4	44.7	44.6	44.5
25. Net lending (+) or net borrowing (-)	-7.4	3.6	1.5	-1.3	-1.0	0.6	2.2	2.3	3.6	2.2	-0.7	0.3	0.2	-0.6	-1.1	-1.8	-0.8

Table 28C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	5.8	-5.7	3.9	6.4	4.7	3.5	4.7	7.3	6.6	11.2	0.8	2.7	8.8	1.5	4.0	5.0	5.0
2. Current taxes on income and wealth	7.5	10.2	-4.5	-2.3	7.5	8.5	9.8	7.5	1.4	-4.2	-4.2	5.1	0.8	-0.3	4.2	2.5	4.5
3. Social contributions	10.4	16.4	-0.1	-3.7	1.3	2.2	0.4	-3.3	7.3	-6.6	-6.3	7.7	-7.9	2.6	-0.8	3.1	4.3
4. Of which actual social contributions	10.7	15.6	-0.2	-3.9	1.0	2.6	0.4	-3.3	7.3	-6.9	-6.5	7.9	-8.7	3.1	-0.8	3.1	4.3
5. Other current revenue, including sales	-2.2	1.3	-1.7	1.4	3.1	2.2	10.9	2.3	12.9	6.4	-5.0	1.1	4.3	0.4	1.6	-0.9	2.7
6. Total current revenue	6.1	5.5	-0.9	0.3	4.8	4.9	6.5	4.7	5.4	1.4	-3.0	4.2	2.6	0.9	3.0	3.1	4.4
7. Government consumption expenditure	4.9	2.4	5.4	6.8	5.2	1.6	2.9	5.5	4.2	4.7	2.9	3.5	3.9	3.4	4.5	3.7	3.5
8. Collective consumption	4.8	4.4	-3.3	4.0	4.3	1.3	0.5	5.4	3.0	5.6	3.7	5.1	4.3	3.5	5.5	3.8	3.7
9. Social transfers in kind	4.9	1.5	9.5	7.9	5.6	1.8	3.8	5.6	4.6	4.4	2.6	2.9	3.7	3.4	4.1	3.6	3.4
10. Compensation of employees	5.6	5.0	5.8	5.2	6.2	3.2	2.5	3.3	4.5	1.5	-0.5	3.2	0.4	3.9	3.6	3.5	3.3
11. Intermediate consumption	0.3	-1.1	5.7	4.2	2.3	0.8	3.3	7.1	2.7	5.6	3.6	3.7	2.9	1.1	4.8	0.2	1.5
12. Social transfers other than in kind	-2.1	2.2	4.7	5.0	7.3	2.4	2.1	2.7	0.5	2.9	5.7	0.7	0.0	4.8	4.6	3.2	3.4
13. Social transfers in kind via market producers	8.3	19.7	8.9	16.3	5.5	-1.1	4.0	6.3	6.3	8.1	11.9	9.2	6.7	3.2	5.1	5.0	4.0
14. Interest	0.2	-5.0	-16.1	4.7	-26.2	-16.7	6.1	5.0	14.4	-2.1	-43.4	-9.0	30.2	-25.0	-15.4	12.8	-3.9
15. Subsidies	-11.2	-13.6	-5.0	5.1	3.9	-3.2	7.7	11.5	2.1	4.6	1.0	6.1	4.2	4.3	5.1	2.9	2.3
16. Other current expenditure 1)	-0.3	-0.6	-0.7	-0.2	0.4	0.2	0.0	-0.1	-0.4	0.4	0.5	-0.5	0.2	0.0	0.3	0.0	-0.1
17. Total current expenditure	0.3	1.2	2.3	5.1	4.6	1.8	2.9	4.3	2.6	3.9	2.3	2.0	2.6	2.8	4.4	3.1	3.0
18. Gross saving 1)	3.3	2.2	-1.9	-2.5	0.1	1.5	1.8	0.1	1.2	-1.3	-2.6	0.9	-0.1	-0.9	-0.6	0.0	0.7
19. Capital transfers received	-21.2	13.3	6.6	15.6	-10.8	6.0	-29.2	-31.8	39.1	-16.2	-12.1	19.6	26.3	288.1	1.3	-165.0	-119.9
20. Total revenue	6.0	5.5	-0.9	0.4	4.7	4.9	6.4	4.7	5.4	1.3	-3.0	4.2	2.6	1.5	3.0	1.8	5.0
21. Gross fixed capital formation	-8.5	-4.3	8.4	10.7	-1.0	4.6	5.7	8.3	6.8	9.9	3.9	6.0	2.1	5.7	-3.2	4.6	3.7
22. Other capital expenditure 1)	-0.5	-0.2	0.0	0.1	0.0	-0.1	0.2	-0.1	0.0	-0.1	0.0	0.0	0.1	0.0	0.1	0.0	0.0
23. Total expenditure	-1.1	0.7	2.7	5.5	4.3	1.8	3.4	4.3	2.8	4.1	2.4	2.3	2.9	2.9	4.1	3.2	3.0
24. Tax burden	7.5	6.0	-0.9	-0.1	4.9	5.2	5.8	5.1	4.1	0.6	-2.7	4.7	2.2	1.0	3.2	3.6	4.7
25. Net lending (+) or net borrowing (-)	4.2	2.7	-2.1	-2.8	0.2	1.7	1.5	0.2	1.3	-1.4	-2.9	1.0	-0.1	-0.7	-0.6	-0.7	1.0

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	7.4	-3.6	-1.5	1.3	1.0	-0.6	-2.2	-2.3	-3.6	-2.2	0.7	-0.3	-0.2	0.6	1.1	1.8	0.8
2. Interest payments (% of GDP)	5.4	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.7	1.7	1.0	0.8	1.0	0.7	0.6	0.7	0.6
3. Implicit interest rate 2)	8.0	5.7	5.4	5.4	4.0	3.2	3.4	3.4	4.1	4.2	2.4	2.1	2.7	2.0	1.7	1.7	1.6
4. Nominal GDP growth rate	7.8	5.9	3.7	4.1	4.1	4.6	4.1	6.3	6.2	2.5	-3.1	7.5	4.3	2.0	2.4	4.0	4.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	7.4	-3.6	-1.5	1.3	1.0	-0.6	-2.2	-2.3	-3.6	-2.2	0.7	-0.3	-0.2	0.6	1.1	1.8	0.8
6. Contribution of nominal GDP growth	-5.2	-3.6	-1.9	-2.1	-2.1	-2.3	-2.0	-3.0	-2.6	-1.0	1.2	-3.0	-1.6	-0.8	-0.9	-1.6	-1.9
7. Stock-flow adjustment 3)	-1.8	-3.2	4.3	-1.4	0.3	1.4	4.2	0.2	1.2	1.7	1.8	0.1	1.0	-0.1	2.0	0.8	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.0	-7.1	-4.3	-1.6	-1.0	-2.2	-3.8	-3.9	-5.3	-3.8	-0.2	-1.1	-1.2	-0.2	0.5	1.1	0.2
9. Snow-ball effect	0.1	-0.1	0.9	0.7	-0.1	-0.7	-0.3	-1.4	-0.9	0.7	2.2	-2.1	-0.6	0.0	-0.3	-0.9	-1.3
10. Stock-flow adjustment 3)	-1.8	-3.2	4.3	-1.4	0.3	1.4	4.2	0.2	1.2	1.7	1.8	0.1	1.0	-0.1	2.0	0.8	0.0
(% of GDP)																	
11. Change in gross debt 5)	0.4	-10.4	0.8	-2.2	-0.8	-1.5	0.1	-5.1	-5.0	-1.4	3.8	-3.1	-0.8	-0.3	2.3	1.0	-1.2
12. Level of gross debt (end of year)	72.8	53.9	54.7	52.5	51.7	50.3	50.4	45.2	40.2	38.8	42.6	39.4	38.6	38.3	40.6	41.6	40.4

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

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

3) Line 7 = line 10.

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

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

Table 29A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****United Kingdom****(Mrd GBP)**

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	7.6	11.7	30.4	46.2	66.4	91.2	129.3	167.2	175.8	173.8	163.8	187.7	203.0	208.8	218.4	228.0	239.6
2. Current taxes on income and wealth	9.4	19.3	36.5	60.9	95.0	109.7	160.5	223.0	232.0	241.0	219.8	228.1	237.7	233.8	241.0	246.3	251.8
3. Social contributions	3.5	8.5	17.5	29.7	41.7	54.0	74.0	110.7	115.6	121.7	119.5	123.2	127.6	130.9	134.9	139.5	144.6
4. Of which actual social contributions	3.1	7.7	15.6	26.7	37.7	48.5	66.2	103.4	107.7	113.6	110.5	113.5	118.2	121.9	125.9	130.3	135.0
5. Other current revenue, including sales	:	:	:	:	19.4	21.8	27.8	44.6	49.0	52.6	52.4	49.3	47.8	48.7	66.9	64.0	67.6
6. Total current revenue	:	:	:	:	222.4	276.7	391.6	545.5	572.4	589.1	555.4	588.3	616.2	622.2	661.2	677.8	703.7
7. Government consumption expenditure	10.6	23.6	49.7	74.2	111.1	141.8	180.8	285.7	295.2	314.9	329.3	338.0	334.1	339.9	343.8	347.2	351.3
8. Collective consumption	5.3	10.8	24.0	35.6	49.3	59.5	77.1	112.7	113.5	120.1	121.8	126.2	121.5	124.2	126.4	128.6	130.6
9. Social transfers in kind	5.2	12.8	25.7	38.6	61.8	82.3	103.6	173.0	181.7	194.7	207.4	211.8	212.6	215.7	217.4	218.6	220.8
10. Compensation of employees	6.6	15.2	29.9	43.6	64.7	77.7	94.8	149.7	154.3	158.2	163.1	168.8	168.0	166.8	163.5	162.2	164.5
11. Intermediate consumption	:	8.6	21.7	34.4	46.6	66.7	91.8	156.4	163.0	179.0	190.7	192.7	187.1	191.1	199.2	203.2	206.2
12. Social transfers other than in kind	5.0	10.8	27.5	50.2	67.0	110.3	123.0	167.1	178.4	190.3	211.0	221.2	229.0	241.7	247.4	251.9	255.6
13. Social transfers in kind via market producers	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	2.2	4.3	11.4	18.4	20.9	26.2	26.6	26.6	30.8	33.4	27.9	44.0	50.3	46.9	48.3	49.5	51.0
15. Subsidies	1.0	3.4	5.0	6.1	3.9	4.5	4.3	9.3	9.6	9.6	10.2	10.2	9.1	9.8	9.7	9.7	9.9
16. Other current expenditure	:	:	:	:	6.9	13.3	24.1	39.7	41.3	42.0	46.8	49.5	46.9	47.4	50.0	50.0	50.2
17. Total current expenditure	:	:	:	:	210.0	298.6	364.6	548.9	577.3	612.6	649.7	686.4	690.3	703.7	718.2	727.3	738.1
18. Gross saving	4.1	1.6	0.7	0.4	12.4	-21.9	27.1	-3.4	-5.0	-23.5	-94.3	-98.1	-74.2	-81.5	-57.0	-49.5	-34.4
19. Capital transfers received	0.4	0.3	0.6	1.1	1.7	1.8	2.7	4.9	5.5	26.4	5.4	3.6	3.7	32.4	5.0	5.3	5.7
20. Total revenue	24.6	46.9	97.9	156.0	224.1	278.5	394.3	550.4	577.8	615.5	560.7	591.8	619.8	654.6	666.2	683.1	709.4
21. Gross fixed capital formation	2.6	5.0	6.0	8.1	13.2	14.6	12.0	24.6	27.2	33.7	38.2	36.5	33.3	34.3	32.3	33.4	35.3
22. Other capital expenditure	1.1	1.6	2.7	3.5	11.2	8.7	-17.1	14.4	13.5	42.4	33.7	18.2	13.6	12.0	9.1	8.7	8.8
23. Total expenditure	23.8	52.4	111.1	176.1	234.4	321.9	359.5	587.9	618.1	688.6	721.6	741.1	737.2	750.0	759.6	769.5	782.3
24. Tax burden	21.2	39.3	88.3	138.2	208.3	260.9	364.4	501.5	523.9	558.3	502.2	536.6	566.4	571.7	593.2	612.4	634.6
25. Net lending (+) or net borrowing (-)	0.9	-4.8	-7.5	-10.1	-10.3	-43.4	34.8	-37.5	-40.3	-73.1	-160.9	-149.3	-117.3	-95.4	-93.4	-86.4	-72.9

Table 29B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****United Kingdom****(percentage of GDP at current market prices (excessive deficit procedure))**

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.2	11.0	13.0	12.7	11.5	12.2	13.1	12.4	12.3	11.9	11.6	12.6	13.2	13.4	13.5	13.5	13.6
2. Current taxes on income and wealth	16.2	18.0	15.6	16.8	16.5	14.7	16.3	16.5	16.2	16.5	15.5	15.4	15.5	15.0	14.9	14.6	14.3
3. Social contributions	6.0	7.9	7.5	8.2	7.3	7.2	7.5	8.2	8.1	8.3	8.4	8.3	8.3	8.4	8.4	8.3	8.2
4. Of which actual social contributions	5.4	7.2	6.6	7.3	6.6	6.5	6.7	7.7	7.5	7.8	7.8	7.6	7.7	7.8	7.8	7.7	7.6
5. Other current revenue, including sales	:	:	:	:	3.4	2.9	2.8	3.3	3.4	3.6	3.7	3.3	3.1	3.1	4.1	3.8	3.8
6. Total current revenue	:	:	:	:	38.7	37.0	39.7	40.4	40.1	40.3	39.2	39.6	40.1	39.9	41.0	40.2	39.8
7. Government consumption expenditure	18.2	22.0	21.2	20.4	19.3	19.0	18.3	21.2	20.7	21.5	23.2	22.8	21.7	21.8	21.3	20.6	19.9
8. Collective consumption	9.2	10.0	10.3	9.8	8.6	8.0	7.8	8.4	7.9	8.2	8.6	8.5	7.9	8.0	7.8	7.6	7.4
9. Social transfers in kind	9.0	12.0	11.0	10.6	10.7	11.0	10.5	12.8	12.7	13.3	14.6	14.3	13.8	13.8	13.5	13.0	12.5
10. Compensation of employees	11.3	14.1	12.8	12.0	11.2	10.4	9.6	11.1	10.8	10.8	11.5	11.4	10.9	10.7	10.1	9.6	9.3
11. Intermediate consumption	:	8.0	9.3	9.5	8.1	8.9	9.3	11.6	11.4	12.2	13.5	13.0	12.2	12.3	12.3	12.1	11.7
12. Social transfers other than in kind	8.7	10.1	11.7	13.8	11.6	14.7	12.5	12.4	12.5	13.0	14.9	14.9	14.9	15.5	15.3	14.9	14.5
13. Social transfers in kind via market producers	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	3.8	4.0	4.9	5.1	3.6	3.5	2.7	2.0	2.2	2.3	2.0	3.0	3.3	3.0	3.0	2.9	2.9
15. Subsidies	1.7	3.2	2.1	1.7	0.7	0.6	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6
16. Other current expenditure	:	:	:	:	1.2	1.8	2.4	2.9	2.9	2.9	3.3	3.3	3.1	3.0	3.1	3.0	2.8
17. Total current expenditure	:	:	:	:	36.5	39.9	36.9	40.7	40.4	41.9	45.8	46.2	44.9	45.2	44.5	43.1	41.8
18. Gross saving	7.1	1.5	0.3	0.1	2.2	-2.9	2.7	-0.3	-0.3	-1.6	-6.7	-6.6	-4.8	-5.2	-3.5	-2.9	-1.9
19. Capital transfers received	0.7	0.3	0.2	0.3	0.3	0.2	0.3	0.4	0.4	1.8	0.4	0.2	0.2	2.1	0.3	0.3	0.3
20. Total revenue	42.5	43.8	41.8	42.9	39.0	37.2	39.9	40.8	40.5	42.1	39.6	39.8	40.3	42.0	41.3	40.5	40.2
21. Gross fixed capital formation	4.5	4.7	2.6	2.2	2.3	1.9	1.2	1.8	1.9	2.3	2.7	2.5	2.2	2.2	2.0	2.0	2.0
22. Other capital expenditure	1.8	1.5	1.1	1.0	1.9	1.2	-1.7	1.1	0.9	2.9	2.4	1.2	0.9	0.8	0.6	0.5	0.5
23. Total expenditure	41.0	48.9	47.4	48.5	40.7	43.0	36.4	43.6	43.3	47.1	50.9	49.9	48.0	48.1	47.1	45.6	44.3
24. Tax burden	36.6	36.7	37.7	38.0	36.2	34.9	36.9	37.2	36.7	38.2	35.4	36.1	36.9	36.7	36.8	36.3	35.9
25. Net lending (+) or net borrowing (-)	1.5	-4.4	-3.2	-2.8	-1.8	-5.8	3.5	-2.8	-2.8	-5.0	-11.4	-10.0	-7.6	-6.1	-5.8	-5.1	-4.1

Table 29C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1972	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	5.3	22.3	28.9	4.8	2.9	5.3	5.7	5.6	5.2	-1.1	-5.8	14.6	8.2	2.9	4.6	4.4	5.1
2. Current taxes on income and wealth	2.7	30.7	23.5	10.6	11.8	10.7	7.6	10.6	4.0	3.9	-8.8	3.8	4.2	-1.7	3.1	2.2	2.2
3. Social contributions	18.3	37.9	22.3	7.6	4.2	4.6	6.9	5.5	4.5	5.3	-1.8	3.1	3.6	2.6	3.0	3.4	3.7
4. Of which actual social contributions	18.8	38.0	21.6	8.1	3.2	5.5	6.7	6.0	4.2	5.5	-2.7	2.7	4.1	3.1	3.2	3.5	3.6
5. Other current revenue, including sales	:	:	:	:	-9.6	3.0	3.5	10.5	9.9	7.3	-0.5	-5.9	-2.9	1.8	37.4	-4.3	5.6
6. Total current revenue	:	:	:	:	5.5	7.0	6.5	8.0	4.9	2.9	-5.7	5.9	4.7	1.0	6.3	2.5	3.8
7. Government consumption expenditure	13.9	37.9	25.7	5.5	11.3	3.9	7.1	6.6	3.3	6.7	4.6	2.7	-1.2	1.7	1.1	1.0	1.2
8. Collective consumption	13.9	36.8	25.3	6.4	10.9	3.5	8.0	4.7	0.7	5.9	1.4	3.6	-3.8	2.3	1.8	1.7	1.5
9. Social transfers in kind	14.0	38.9	26.1	4.7	11.6	4.2	6.5	7.8	5.1	7.2	6.5	2.1	0.4	1.5	0.8	0.5	1.0
10. Compensation of employees	16.7	39.8	26.1	5.2	10.0	3.1	6.3	5.8	3.0	2.6	3.1	3.5	-0.5	-0.7	-2.0	-0.8	1.4
11. Intermediate consumption	:	33.1	24.8	4.5	13.8	5.2	8.9	9.1	4.2	9.8	6.6	1.0	-2.9	2.1	4.3	2.0	1.4
12. Social transfers other than in kind	20.3	31.8	22.6	9.0	9.6	3.8	3.2	3.5	6.8	6.7	10.8	4.8	3.5	5.6	2.4	1.8	1.5
13. Social transfers in kind via market producers	:	:	:	:	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Interest	10.5	18.1	25.0	9.0	-0.3	14.9	0.6	1.0	15.7	8.2	-16.5	57.9	14.4	-6.8	3.1	2.4	3.0
15. Subsidies	21.8	16.8	19.1	-0.3	-12.0	-6.6	6.8	20.0	2.6	0.6	6.1	0.1	-10.9	7.7	-1.1	0.4	1.3
16. Other current expenditure 1)	:	:	:	:	-0.2	-0.1	0.2	-0.1	0.0	0.0	0.4	0.0	-0.3	0.0	0.1	-0.1	-0.1
17. Total current expenditure	:	:	:	:	8.6	4.6	6.0	5.7	5.2	6.1	6.1	5.6	0.6	1.9	2.1	1.3	1.5
18. Gross saving 1)	-3.1	-1.3	0.2	0.4	-1.1	0.9	0.2	0.9	-0.1	-1.3	-5.1	0.1	1.8	-0.4	1.7	0.6	1.0
19. Capital transfers received	17.5	-19.4	19.6	28.1	11.4	-3.2	19.6	-1.7	10.5	384.5	-79.7	-33.4	3.6	776.5	-84.6	6.4	7.4
20. Total revenue	6.7	27.1	24.9	7.7	5.5	7.0	6.6	7.9	5.0	6.5	-8.9	5.5	4.7	5.6	1.8	2.5	3.9
21. Gross fixed capital formation	6.6	14.7	10.1	5.9	14.4	-0.9	-3.3	162.7	10.7	23.7	13.5	-4.4	-9.0	3.0	-5.6	3.4	5.7
22. Other capital expenditure 1)	0.2	0.0	0.1	-0.3	1.3	0.1	-2.3	-0.9	-0.1	2.0	-0.5	-1.2	-0.3	-0.1	-0.2	-0.1	0.0
23. Total expenditure	15.0	29.7	23.5	6.2	12.5	4.6	-0.6	6.1	5.1	11.4	4.8	2.7	-0.5	1.7	1.3	1.3	1.7
24. Tax burden	5.2	28.6	22.5	8.1	8.1	8.5	6.8	7.9	4.5	6.6	-10.0	6.8	5.5	0.9	3.8	3.2	3.6
25. Net lending (+) or net borrowing (-)	-3.1	-0.9	0.3	0.8	-2.5	0.9	2.6	0.6	0.0	-2.2	-6.3	1.3	2.4	1.5	0.3	0.7	1.0

1) Changes in GDP ratios.

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

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.8	-3.5	-0.4	2.1	3.5	3.5	3.4	2.8	2.8	5.0	11.4	10.0	7.6	6.1	5.8	5.1	4.1
2. Interest payments (% of GDP)	3.5	2.7	2.3	2.0	1.9	1.9	2.1	2.0	2.2	2.3	2.0	3.0	3.3	3.0	3.0	2.9	2.9
3. Implicit interest rate 2)	8.0	6.6	6.0	5.5	5.5	5.3	5.4	5.0	5.4	5.3	3.7	4.6	4.3	3.6	3.5	3.4	3.3
4. Nominal GDP growth rate	6.0	5.2	4.5	4.8	6.2	5.6	5.3	5.7	5.8	2.4	-3.1	4.8	3.5	1.4	3.5	4.5	4.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.8	-3.5	-0.4	2.1	3.5	3.5	3.4	2.8	2.8	5.0	11.4	10.0	7.6	6.1	5.8	5.1	4.1
6. Contribution of nominal GDP growth	-2.6	-2.1	-1.8	-1.7	-2.2	-2.1	-2.0	-2.2	-2.3	-1.0	1.6	-3.1	-2.6	-1.2	-3.0	-3.9	-4.2
7. Stock-flow adjustment 3)	-0.2	3.1	-1.1	-0.5	0.3	0.2	0.0	0.5	0.5	4.2	2.2	4.4	0.9	-0.2	-1.3	0.0	0.9
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.3	-6.2	-2.7	0.1	1.5	1.6	1.4	0.8	0.7	2.7	9.4	7.1	4.4	3.1	2.8	2.2	1.2
9. Snow-ball effect	0.9	0.6	0.6	0.2	-0.2	-0.1	0.1	-0.3	-0.2	1.3	3.6	-0.1	0.7	1.8	0.0	-1.0	-1.3
10. Stock-flow adjustment 3)	-0.2	3.1	-1.1	-0.5	0.3	0.2	0.0	0.5	0.5	4.2	2.2	4.4	0.9	-0.2	-1.3	0.0	0.9
(% of GDP)																	
11. Change in gross debt 5)	2.9	-2.6	-3.2	-0.1	1.6	1.6	1.4	1.0	1.0	8.2	15.2	11.3	5.9	4.7	1.5	1.3	0.9
12. Level of gross debt (end of year)	49.6	40.5	37.3	37.1	38.7	40.3	41.7	42.7	43.7	51.9	67.1	78.4	84.3	89.1	90.6	91.8	92.7

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 30A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-28**

	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1498	1601	1672	1732	1752	1815	1872
2. Current taxes on income and wealth	1461	1520	1595	1674	1719	1764	1814
3. Social contributions	1668	1714	1764	1811	1834	1881	1928
4. Of which actual social contributions	1546	1588	1637	1682	1704	1749	1793
5. Other current revenue, including sales	531	546	564	574	605	606	625
6. Total current revenue	5159	5381	5595	5792	5910	6067	6238
7. Government consumption expenditure	2663	2736	2750	2800	2827	2877	2931
8. Collective consumption	1018	1038	1038	1052	1061	:	
9. Social transfers in kind	1645	1698	1712	1748	1765	:	
10. Compensation of employees	1338	1373	1373	1385	1386	1400	1420
11. Intermediate consumption	826	856	849	875	881	893	916
12. Social transfers other than in kind	2002	2080	2113	2192	2233	2289	2347
13. Social transfers in kind via market producers	557	576	587	598	613	632	650
14. Interest	311	338	375	381	366	370	380
15. Subsidies	151	157	151	150	153	157	157
16. Other current expenditure	315	328	328	337	361	368	375
17. Total current expenditure	5501	5708	5775	5918	5993	6110	6245
18. Gross saving	-342	-326	-180	-127	-83	-44	-7
19. Capital transfers received	56	56	77	95	66	102	64
20. Total revenue	5215	5438	5672	5886	5976	6169	6302
21. Gross fixed capital formation	347	336	320	302	291	297	301
22. Other capital expenditure	176	197	139	177	130	111	109
23. Total expenditure	6023	6241	6233	6398	6413	6518	6656
24. Tax burden	4557	4754	:	:	:	:	
25. Net lending (+) or net borrowing (-)	-808	-803	-561	-512	-437	-349	-354

Table 30B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-28**

	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	12.7	13.0	13.2	13.4	13.4	13.5	13.4
2. Current taxes on income and wealth	12.4	12.3	12.5	12.9	13.2	13.1	13.0
3. Social contributions	14.1	13.9	13.9	14.0	14.0	14.0	13.8
4. Of which actual social contributions	13.1	12.9	12.9	13.0	13.0	13.0	12.9
5. Other current revenue, including sales	4.5	4.4	4.4	4.4	4.6	4.5	4.5
6. Total current revenue	43.7	43.6	44.0	44.7	45.2	45.0	44.7
7. Government consumption expenditure	22.5	22.2	21.6	21.6	21.6	21.4	21.0
8. Collective consumption	8.6	8.4	8.2	8.1	8.1	:	
9. Social transfers in kind	13.9	13.8	13.5	13.5	13.5	:	
10. Compensation of employees	11.3	11.1	10.8	10.7	10.6	10.4	10.2
11. Intermediate consumption	7.0	6.9	6.7	6.7	6.7	6.6	6.6
12. Social transfers other than in kind	16.9	16.9	16.6	16.9	17.1	17.0	16.8
13. Social transfers in kind via market producers	4.7	4.7	4.6	4.6	4.7	4.7	4.7
14. Interest	2.6	2.7	2.9	2.9	2.8	2.7	2.7
15. Subsidies	1.3	1.3	1.2	1.2	1.2	1.2	1.1
16. Other current expenditure	2.7	2.7	2.6	2.6	2.8	2.7	2.7
17. Total current expenditure	46.6	46.3	45.4	45.7	45.9	45.3	44.8
18. Gross saving	-2.9	-2.6	-1.4	-1.0	-0.6	-0.3	0.0
19. Capital transfers received	0.5	0.5	0.6	0.7	0.5	0.8	0.5
20. Total revenue	44.1	44.1	44.6	45.4	45.7	45.8	45.2
21. Gross fixed capital formation	2.9	2.7	2.5	2.3	2.2	2.2	2.2
22. Other capital expenditure	1.5	1.6	1.1	1.4	1.0	0.8	0.8
23. Total expenditure	51.0	50.6	49.0	49.4	49.1	48.4	47.7
24. Tax burden	38.6	38.5	:	:	:	:	
25. Net lending (+) or net borrowing (-)	-6.8	-6.5	-4.4	-3.9	-3.3	-2.6	-2.5

Table 30C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-28**

	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	:	6.9	4.4	3.6	1.2	3.6	3.1
2. Current taxes on income and wealth	:	4.0	5.0	5.0	2.6	2.6	2.8
3. Social contributions	:	2.8	2.9	2.7	1.3	2.5	2.5
4. Of which actual social contributions	:	2.7	3.1	2.8	1.3	2.6	2.5
5. Other current revenue, including sales	:	2.8	3.3	1.8	5.3	0.2	3.1
6. Total current revenue	:	4.3	4.0	3.5	2.0	2.6	2.8
7. Government consumption expenditure	:	2.8	0.5	1.8	0.9	1.8	1.9
8. Collective consumption	:	2.0	0.0	1.4	0.9	:	
9. Social transfers in kind	:	3.2	0.8	2.1	1.0	:	
10. Compensation of employees	:	2.6	-0.1	0.9	0.1	1.0	1.4
11. Intermediate consumption	:	3.7	-0.9	3.0	0.7	1.4	2.6
12. Social transfers other than in kind	:	3.9	1.6	3.7	1.9	2.5	2.5
13. Social transfers in kind via market producers	:	3.3	2.0	1.8	2.6	3.0	2.8
14. Interest	:	8.4	11.0	1.7	-3.9	1.1	2.7
15. Subsidies	:	4.0	-3.8	-0.5	1.5	3.1	0.2
16. Other current expenditure 1)	:	0.0	-0.1	0.0	0.2	0.0	0.0
17. Total current expenditure	:	3.8	1.2	2.5	1.3	2.0	2.2
18. Gross saving 1)	:	0.2	1.2	0.4	0.3	0.3	0.3
19. Capital transfers received	:	0.4	36.9	23.2	-30.5	55.2	-37.4
20. Total revenue	:	4.3	4.3	3.8	1.5	3.2	2.2
21. Gross fixed capital formation	:	-3.1	-5.0	-5.4	-3.8	2.0	1.6
22. Other capital expenditure 1)	:	0.1	-0.5	0.3	-0.4	-0.2	0.0
23. Total expenditure	:	3.6	-0.1	2.6	0.2	1.6	2.1
24. Tax burden	:	4.3	:	:	:	:	
25. Net lending (+) or net borrowing (-)	:	0.3	2.1	0.5	0.6	0.8	0.1

1) Changes in GDP ratios.

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

	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	6.8	6.5	4.4	3.9	3.3	2.6	2.5
2. Interest payments (% of GDP)	2.6	2.7	2.9	2.9	2.8	2.7	2.7
3. Implicit interest rate 2)	:	3.8	3.8	3.6	3.3	3.2	3.2
4. Nominal GDP growth rate	-5.8	4.4	3.0	2.0	0.8	3.1	3.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.8	6.5	4.4	3.9	3.3	2.6	2.5
6. Contribution of nominal GDP growth	:	-3.1	-2.4	-1.6	-0.7	-2.7	-3.0
7. Stock-flow adjustment 3)	:	2.4	0.8	1.4	-0.4	0.6	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	4.2	3.8	1.5	1.0	0.5	-0.2	-0.2
9. Snow-ball effect	:	-0.4	0.6	1.3	2.1	0.1	-0.3
10. Stock-flow adjustment 3)	:	2.4	0.8	1.4	-0.4	0.6	0.1

(% of GDP)

11. Change in gross debt 5)	:	5.8	2.9	3.8	2.2	0.5	-0.3
12. Level of gross debt (end of year)	74.3	80.1	83.0	86.8	88.9	89.5	89.2

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 31A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

	(Mrd EUR)																
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1148	1207	1233	1289	1313	1386	1453	1546	1629	1589	1491	1593	1664	1724	1744	1807	1864
2. Current taxes on income and wealth	1172	1272	1283	1275	1259	1327	1425	1571	1687	1662	1458	1517	1592	1672	1716	1762	1811
3. Social contributions	1217	1284	1325	1365	1409	1462	1516	1584	1658	1704	1663	1709	1759	1806	1830	1876	1923
4. Of which actual social contributions	1125	1189	1228	1263	1308	1359	1408	1476	1544	1587	1540	1583	1632	1677	1700	1744	1788
5. Other current revenue, including sales	351	368	401	400	394	417	443	477	512	540	529	544	562	572	603	604	622
6. Total current revenue	3888	4131	4242	4329	4376	4593	4837	5178	5486	5496	5140	5363	5578	5774	5892	6049	6219
7. Government consumption expenditure	1703	1819	1911	2028	2097	2196	2304	2423	2527	2613	2653	2727	2741	2791	2818	2869	2923
8. Collective consumption	690	737	765	805	826	866	898	936	969	1002	1013	1034	1034	1048	1057	1077	1097
9. Social transfers in kind	1013	1081	1145	1223	1271	1329	1406	1487	1558	1611	1640	1693	1707	1743	1761	1792	1826
10. Compensation of employees	915	970	1014	1067	1101	1149	1200	1250	1296	1323	1333	1368	1367	1380	1381	1395	1415
11. Intermediate consumption	494	537	564	607	620	661	701	744	785	810	822	853	846	871	877	890	913
12. Social transfers other than in kind	1361	1413	1476	1551	1598	1662	1717	1776	1844	1901	1996	2074	2106	2186	2227	2283	2340
13. Social transfers in kind via market producers	326	347	369	393	413	426	449	480	502	531	556	575	586	597	612	631	649
14. Interest	326	333	332	314	302	299	302	309	337	347	311	337	373	380	365	369	378
15. Subsidies	117	119	121	125	126	124	125	133	141	142	150	156	150	149	152	156	157
16. Other current expenditure	174	191	198	218	235	251	271	281	292	302	315	327	327	337	361	367	374
17. Total current expenditure	3713	3910	4075	4275	4394	4571	4766	4973	5196	5356	5482	5689	5756	5900	5975	6092	6226
18. Gross saving	175	220	167	54	-18	22	71	205	290	140	-342	-326	-179	-126	-82	-43	-7
19. Capital transfers received	38	39	37	44	74	62	66	57	58	77	56	56	77	94	66	102	64
20. Total revenue	3926	4169	4278	4373	4450	4656	4903	5235	5544	5573	5196	5420	5654	5869	5958	6151	6283
21. Gross fixed capital formation	203	213	230	233	249	256	251	294	322	342	346	335	319	301	290	296	300
22. Other capital expenditure	100	-6	119	124	128	132	158	145	138	179	175	195	137	177	129	111	109
23. Total expenditure	4016	4118	4424	4632	4770	4959	5175	5411	5656	5876	6003	6220	6212	6378	6393	6498	6635
24. Tax burden	3505	3734	3805	3883	3949	4131	4343	4648	4919	4924	4541	4738	4941	5121	5212	5377	5526
25. Net lending (+) or net borrowing (-)	-90	51	-145	-259	-320	-304	-273	-176	-112	-304	-806	-800	-557	-509	-435	-347	-352

Table 31B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)**

EU-27	(percentage of GDP at current market prices (excessive deficit procedure))																
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	13.3	13.1	12.8	12.9	13.0	13.0	13.1	13.2	13.1	12.7	12.7	13.0	13.1	13.3	13.4	13.5	13.4
2. Current taxes on income and wealth	13.6	13.8	13.4	12.8	12.4	12.5	12.8	13.4	13.6	13.3	12.4	12.3	12.6	12.9	13.2	13.1	13.0
3. Social contributions	14.2	13.9	13.8	13.7	13.9	13.8	13.7	13.5	13.3	13.6	14.1	13.9	13.9	14.0	14.0	14.0	13.8
4. Of which actual social contributions	13.1	12.9	12.8	12.7	12.9	12.8	12.7	12.6	12.4	12.7	13.1	12.9	12.9	13.0	13.0	13.0	12.9
5. Other current revenue, including sales	4.1	4.0	4.2	4.0	3.9	3.9	4.0	4.1	4.1	4.3	4.5	4.4	4.4	4.4	4.6	4.5	4.5
6. Total current revenue	45.2	44.8	44.2	43.5	43.2	43.2	43.6	44.2	44.1	44.0	43.7	43.6	44.0	44.7	45.2	45.0	44.8
7. Government consumption expenditure	19.8	19.7	19.9	20.4	20.7	20.7	20.8	20.7	20.3	20.9	22.5	22.2	21.6	21.6	21.6	21.4	21.0
8. Collective consumption	8.0	8.0	8.0	8.1	8.2	8.2	8.1	8.0	7.8	8.0	8.6	8.4	8.2	8.1	8.1	8.0	7.9
9. Social transfers in kind	11.8	11.7	11.9	12.3	12.6	12.5	12.7	12.7	12.5	12.9	13.9	13.8	13.5	13.5	13.5	13.3	13.1
10. Compensation of employees	10.6	10.5	10.6	10.7	10.9	10.8	10.8	10.7	10.4	10.6	11.3	11.1	10.8	10.7	10.6	10.4	10.2
11. Intermediate consumption	5.7	5.8	5.9	6.1	6.1	6.2	6.3	6.3	6.3	6.5	7.0	6.9	6.7	6.7	6.7	6.6	6.6
12. Social transfers other than in kind	15.8	15.3	15.4	15.6	15.8	15.6	15.5	15.1	14.8	15.2	17.0	16.9	16.6	16.9	17.1	17.0	16.8
13. Social transfers in kind via market producers	3.8	3.8	3.8	3.9	4.1	4.0	4.1	4.1	4.0	4.2	4.7	4.7	4.6	4.6	4.7	4.7	4.7
14. Interest	3.8	3.6	3.5	3.2	3.0	2.8	2.7	2.6	2.7	2.8	2.6	2.7	2.9	2.9	2.8	2.7	2.7
15. Subsidies	1.4	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.1
16. Other current expenditure	2.0	2.1	2.1	2.2	2.3	2.4	2.4	2.4	2.3	2.4	2.7	2.7	2.6	2.6	2.8	2.7	2.7
17. Total current expenditure	43.2	42.4	42.4	42.9	43.4	43.0	43.0	42.4	41.8	42.8	46.6	46.3	45.4	45.7	45.9	45.4	44.8
18. Gross saving	2.0	2.4	1.7	0.5	-0.2	0.2	0.6	1.8	2.3	1.1	-2.9	-2.7	-1.4	-1.0	-0.6	-0.3	-0.1
19. Capital transfers received	0.4	0.4	0.4	0.4	0.7	0.6	0.6	0.5	0.5	0.6	0.5	0.5	0.6	0.7	0.5	0.8	0.5
20. Total revenue	45.7	45.2	44.6	43.9	44.0	43.8	44.2	44.6	44.6	44.6	44.1	44.1	44.6	45.4	45.7	45.8	45.2
21. Gross fixed capital formation	2.4	2.3	2.4	2.3	2.5	2.4	2.3	2.5	2.6	2.7	2.9	2.7	2.5	2.3	2.2	2.2	2.2
22. Other capital expenditure	1.2	-0.1	1.2	1.2	1.3	1.2	1.4	1.2	1.1	1.4	1.5	1.6	1.1	1.4	1.0	0.8	0.8
23. Total expenditure	46.7	44.7	46.1	46.5	47.1	46.7	46.7	46.2	45.5	47.0	51.0	50.6	49.0	49.4	49.1	48.4	47.7
24. Tax burden	40.8	40.5	39.6	39.0	39.0	38.9	39.2	39.6	39.6	39.4	38.6	38.5	39.0	39.6	40.0	40.0	39.8
25. Net lending (+) or net borrowing (-)	-1.0	0.6	-1.5	-2.6	-3.2	-2.9	-2.5	-1.5	-0.9	-2.4	-6.8	-6.5	-4.4	-3.9	-3.3	-2.6	-2.5

Table 31C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	7.7	5.2	2.2	4.5	1.9	5.6	4.8	6.4	5.4	-2.4	-6.2	6.9	4.5	3.6	1.2	3.6	3.1
2. Current taxes on income and wealth	7.1	8.5	0.9	-0.6	-1.2	5.4	7.3	10.2	7.4	-1.5	-12.3	4.0	5.0	5.0	2.7	2.7	2.8
3. Social contributions	4.4	5.5	3.2	3.0	3.3	3.8	3.7	4.5	4.7	2.8	-2.4	2.8	2.9	2.7	1.3	2.5	2.5
4. Of which actual social contributions	4.5	5.7	3.2	2.9	3.6	3.9	3.6	4.8	4.6	2.8	-3.0	2.8	3.1	2.8	1.3	2.6	2.5
5. Other current revenue, including sales	3.3	4.9	8.9	-0.1	-1.5	5.8	6.3	7.7	7.3	5.5	-2.1	2.9	3.3	1.8	5.3	0.2	3.0
6. Total current revenue	6.1	6.2	2.7	2.1	1.1	5.0	5.3	7.1	5.9	0.2	-6.5	4.3	4.0	3.5	2.1	2.7	2.8
7. Government consumption expenditure	5.7	6.8	5.1	6.1	3.4	4.7	4.9	5.2	4.3	3.4	1.5	2.8	0.5	1.8	1.0	1.8	1.9
8. Collective consumption	6.1	6.8	3.8	5.2	2.6	4.8	3.6	4.3	3.5	3.5	1.1	2.0	0.0	1.4	0.9	1.9	1.8
9. Social transfers in kind	5.5	6.7	5.9	6.7	4.0	4.6	5.8	5.7	4.8	3.3	1.8	3.3	0.8	2.1	1.0	1.7	1.9
10. Compensation of employees	4.9	6.0	4.6	5.2	3.2	4.4	4.5	4.1	3.7	2.1	0.7	2.7	-0.1	0.9	0.1	1.0	1.4
11. Intermediate consumption	8.0	8.8	4.9	7.7	2.1	6.7	6.0	6.2	5.4	3.2	1.5	3.7	-0.9	3.1	0.7	1.4	2.6
12. Social transfers other than in kind	4.2	3.8	4.5	5.1	3.0	4.0	3.3	3.4	3.8	3.1	5.0	3.9	1.6	3.8	1.9	2.5	2.5
13. Social transfers in kind via market producers	5.3	6.5	6.3	6.3	5.2	3.2	5.5	6.7	4.7	5.7	4.8	3.4	2.1	1.8	2.6	3.0	2.8
14. Interest	-8.0	2.3	-0.2	-5.6	-3.8	-1.1	1.2	2.3	8.8	3.2	-10.6	8.4	10.9	1.7	-3.9	1.1	2.7
15. Subsidies	3.9	1.0	2.2	3.0	0.5	-1.4	0.7	6.4	6.1	0.8	5.7	4.0	-3.8	-0.4	1.5	3.1	0.2
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.0	-0.1	0.1	0.3	0.0	-0.1	0.0	0.2	0.0	0.0
17. Total current expenditure	3.8	5.3	4.2	4.9	2.8	4.0	4.3	4.3	4.5	3.1	2.3	3.8	1.2	2.5	1.3	2.0	2.2
18. Gross saving 1)	0.9	0.4	-0.7	-1.2	-0.7	0.4	0.4	1.1	0.6	-1.2	-4.0	0.3	1.2	0.4	0.3	0.3	0.3
19. Capital transfers received	8.3	0.5	-5.1	20.7	67.3	-15.6	5.0	-13.0	1.8	31.8	-26.9	0.4	36.7	23.0	-30.3	54.7	-37.5
20. Total revenue	6.1	6.2	2.6	2.2	1.7	4.6	5.3	6.8	5.9	0.5	-6.7	4.3	4.3	3.8	1.5	3.2	2.2
21. Gross fixed capital formation	7.4	5.2	7.8	1.5	6.6	2.9	-1.8	16.8	9.8	5.9	1.2	-3.0	-5.0	-5.4	-3.9	2.0	1.6
22. Other capital expenditure 1)	0.0	-1.2	1.3	0.0	0.0	0.0	0.2	-0.2	-0.1	0.3	0.1	0.1	-0.5	0.3	-0.4	-0.2	0.0
23. Total expenditure	4.1	2.5	7.4	4.7	3.0	4.0	4.3	4.6	4.5	3.9	2.1	3.6	-0.1	2.7	0.2	1.6	2.1
24. Tax burden	6.3	6.5	1.9	2.0	1.7	4.6	5.1	7.0	5.8	0.1	-7.8	4.3	4.3	3.6	1.8	3.2	2.8
25. Net lending (+) or net borrowing (-)	0.9	1.6	-2.1	-1.1	-0.6	0.3	0.4	1.0	0.6	-1.5	-4.4	0.3	2.1	0.5	0.6	0.8	0.1

1) Changes in GDP ratios.

Table 31D**Contributions to the change in the general government gross debt ratio****EU-27**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	1.0	-0.6	1.5	2.6	3.2	2.9	2.5	1.5	0.9	2.4	6.8	6.5	4.4	3.9	3.3	2.6	2.5
2. Interest payments (% of GDP)	3.8	3.6	3.5	3.2	3.0	2.8	2.7	2.6	2.7	2.8	2.6	2.7	2.9	2.9	2.8	2.7	2.7
3. Implicit interest rate 2)	6.0	5.9	5.8	5.4	5.0	4.8	4.6	4.4	4.7	4.7	4.0	3.8	3.8	3.6	3.3	3.2	3.1
4. Nominal GDP growth rate	5.0	7.2	4.2	3.7	1.7	5.0	4.4	5.7	6.0	0.6	-5.8	4.4	3.0	2.0	0.8	3.1	3.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	1.0	-0.6	1.5	2.6	3.2	2.9	2.5	1.5	0.9	2.4	6.8	6.5	4.4	3.9	3.3	2.6	2.5
6. Contribution of nominal GDP growth	-3.2	-4.4	-2.5	-2.2	-1.0	-2.9	-2.6	-3.4	-3.5	-0.3	3.9	-3.2	-2.4	-1.6	-0.7	-2.7	-3.0
7. Stock-flow adjustment 3)	1.5	1.1	0.1	-1.0	-0.7	0.4	0.8	0.5	-0.1	1.2	1.6	2.4	0.8	1.4	-0.5	0.6	0.2
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.7	-4.2	-2.0	-0.5	0.2	0.0	-0.3	-1.1	-1.8	-0.3	4.2	3.8	1.5	1.0	0.5	-0.2	-0.2
9. Snow-ball effect	0.6	-0.8	1.0	1.0	2.0	-0.1	0.1	-0.8	-0.8	2.4	6.5	-0.4	0.6	1.3	2.1	0.1	-0.3
10. Stock-flow adjustment 3)	1.5	1.1	0.1	-1.0	-0.7	0.4	0.8	0.5	-0.1	1.2	1.6	2.4	0.8	1.4	-0.5	0.6	0.2
(% of GDP)																	
11. Change in gross debt 5)	-0.6	-3.8	-0.9	-0.6	1.5	0.4	0.7	-1.4	-2.7	3.3	12.3	5.7	2.9	3.8	2.2	0.5	-0.3
12. Level of gross debt (end of year)	65.6	61.8	61.0	60.4	61.9	62.3	62.9	61.5	58.9	62.2	74.5	80.2	83.1	86.9	89.0	89.6	89.2

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.

GENERAL GOVERNMENT DATA – TIME SERIES

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

