

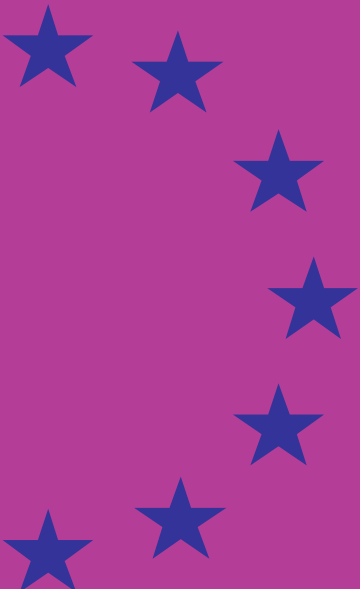


General Government Data

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

AUTUMN 2017



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 2016 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2017 - 2019 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2017.

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

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

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

PART I: TABLES BY COUNTRY

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

A: *General government accounts in national currency.*

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

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

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

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| 33. Current taxes on income and wealth | 43. Social transfers other than in kind | 53. Other capital expenditure |
| 34. Social contributions received | 44. Social transfers in kind via market producers | 54. Total expenditure |
| 35. Actual social contributions received | 45. Interest | 55. Net lending (+) or net borrowing (-) |
| 36. Other current revenue, including sales | 46. Subsidies | 56. Net lending (+) or net borrowing (-) excl. interest |
| 37. Total current revenue | 47. Other current expenditure | 57. Consolidated gross debt |
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A: *National currency*

B: *As percentage of GDP at market prices*

C: *Annual percentage change*

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GENERAL GOVERNMENT DATA

GENERAL GOVERNMENT REVENUE,
EXPENDITURE, BALANCES AND GROSS DEBT

PART I

TABLES BY COUNTRY

Table 1A

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

Belgium

(Mrd EURO-BEF)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	25.7	33.5	38.0	40.0	41.8	43.7	44.3	43.5	46.7	48.2	50.7	51.3	52.1	52.8	55.3	57.7	59.9	61.9
2. Current taxes on income and wealth	33.7	42.8	48.3	50.7	52.7	54.7	57.1	52.1	55.7	59.7	62.5	65.7	67.2	68.0	68.7	72.2	73.4	74.8
3. Social contributions	33.8	39.9	46.3	47.6	49.8	52.9	55.9	57.3	58.7	61.8	64.3	66.0	66.8	67.9	67.4	69.1	70.8	73.0
4. Of which actual social contributions	29.6	34.7	40.2	41.3	43.0	45.7	48.4	49.4	50.5	53.0	55.2	56.4	57.2	58.7	57.9	59.2	60.7	62.6
5. Other current revenue, including sales	7.3	8.9	10.7	11.7	12.3	12.9	14.3	14.7	16.3	18.0	18.7	19.3	18.6	18.1	19.2	19.9	20.3	20.7
6. Total current revenue	100.5	125.1	143.3	149.9	156.6	164.2	171.6	167.7	177.3	187.7	196.2	202.3	204.6	206.9	210.6	218.9	224.4	230.5
7. Government consumption expenditure	44.7	53.9	65.8	68.9	71.5	74.4	79.9	83.8	86.0	90.1	94.0	96.1	97.4	98.2	99.7	102.6	105.2	107.7
8. Collective consumption	18.2	21.6	25.2	26.3	27.4	28.4	30.1	31.2	31.2	32.4	33.7	34.9	34.7	34.2	34.3	35.1	35.7	36.2
9. Social transfers in kind	26.6	32.3	40.6	42.5	44.1	46.0	49.7	52.6	54.8	57.8	60.3	61.2	62.7	64.0	65.4	67.5	69.5	71.4
10. Compensation of employees	24.4	28.8	34.6	36.4	38.0	39.6	41.9	43.7	44.9	46.8	48.7	50.2	50.9	51.2	52.6	54.1	55.2	56.7
11. Intermediate consumption	7.5	9.4	12.1	12.5	12.9	12.9	14.0	15.0	15.2	15.9	16.5	17.1	17.0	16.7	16.8	17.3	17.7	17.5
12. Social transfers other than in kind	32.9	37.2	45.0	46.7	48.3	50.8	54.1	58.2	59.7	62.2	65.4	68.2	69.2	70.7	72.8	75.1	76.7	79.4
13. Social transfers in kind via market producers	12.1	15.3	20.1	21.0	21.5	22.7	25.0	26.7	27.7	29.4	30.7	31.2	32.1	32.9	33.8	35.3	36.6	38.1
14. Interest	18.9	17.2	14.4	13.6	13.4	13.7	14.0	13.3	13.2	13.6	14.0	13.0	13.1	12.4	12.1	11.4	10.7	10.3
15. Subsidies	3.7	4.3	5.1	6.7	8.0	9.3	10.3	10.7	12.4	13.4	13.3	13.6	13.7	13.8	13.7	14.4	14.5	14.8
16. Other current expenditure	4.0	4.8	5.9	6.3	6.4	6.0	6.5	7.7	7.7	8.0	8.3	8.5	8.4	8.4	9.2	8.4	9.2	9.6
17. Total current expenditure	103.7	117.1	137.2	143.2	148.4	155.0	165.8	175.4	180.8	189.3	196.9	201.7	204.3	206.1	211.1	215.9	220.7	226.4
18. Gross saving	-3.1	8.0	6.1	6.7	8.2	9.2	5.8	-7.7	-3.4	-1.5	-0.6	0.5	0.3	0.8	-0.6	3.0	3.7	4.1
19. Capital transfers received	0.9	1.3	2.4	2.3	2.4	2.4	2.5	2.4	2.8	3.0	3.9	4.5	4.1	3.8	4.0	4.0	3.8	3.9
20. Total revenue	101.5	126.5	145.7	152.2	159.0	166.6	174.1	170.1	180.2	190.8	200.1	206.8	208.7	210.7	214.6	222.9	228.2	234.3
21. Gross fixed capital formation	4.9	6.3	6.2	6.6	6.4	7.0	7.4	8.1	8.4	9.3	9.6	9.3	9.6	9.6	9.4	9.8	10.6	11.5
22. Other capital expenditure	2.3	3.3	2.8	11.0	3.5	4.3	4.8	5.3	5.6	7.9	10.0	8.1	7.1	5.2	4.6	3.9	3.5	3.4
23. Total expenditure	110.9	126.7	146.2	160.8	158.3	166.3	178.0	188.9	194.7	206.4	216.5	219.1	221.0	220.9	225.1	229.6	234.7	241.3
24. Tax burden	90.7	113.3	129.9	135.0	140.9	147.8	153.7	148.5	156.7	165.1	173.0	178.5	181.6	184.8	187.1	194.5	199.5	205.1
25. Net lending (+) or net borrowing (-)	-9.4	-0.2	-0.5	-8.6	0.7	0.2	-3.9	-18.8	-14.6	-15.6	-16.4	-12.3	-12.2	-10.1	-10.5	-6.7	-6.5	-6.9

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.2	13.0	12.7	12.8	12.8	12.7	12.5	12.5	12.8	12.7	13.1	13.1	13.0	12.9	13.1	13.2	13.2	13.2
2. Current taxes on income and wealth	15.9	16.6	16.2	16.3	16.1	15.9	16.1	14.9	15.3	15.8	16.1	16.7	16.8	16.6	16.2	16.5	16.2	15.9
3. Social contributions	16.0	15.4	15.5	15.3	15.2	15.3	15.8	16.4	16.1	16.3	16.6	16.8	16.7	16.6	15.9	15.8	15.6	15.6
4. Of which actual social contributions	14.0	13.4	13.5	13.2	13.2	13.3	13.7	14.2	13.8	14.0	14.2	14.4	14.3	14.3	13.7	13.5	13.4	13.3
5. Other current revenue, including sales	3.5	3.5	3.6	3.8	3.8	3.7	4.0	4.2	4.5	4.8	4.8	4.9	4.6	4.4	4.5	4.5	4.5	4.4
6. Total current revenue	47.5	48.5	48.0	48.1	47.9	47.6	48.5	48.1	48.6	49.5	50.6	51.6	51.1	50.4	49.8	50.0	49.5	49.1
7. Government consumption expenditure	21.1	20.9	22.0	22.1	21.9	21.6	22.6	24.0	23.6	23.8	24.3	24.5	24.3	23.9	23.6	23.4	23.2	22.9
8. Collective consumption	8.6	8.4	8.4	8.4	8.4	8.2	8.5	9.0	8.6	8.5	8.7	8.9	8.7	8.3	8.1	8.0	7.9	7.7
9. Social transfers in kind	12.5	12.5	13.6	13.7	13.5	13.3	14.0	15.1	15.0	15.2	15.6	15.6	15.7	15.6	15.5	15.4	15.3	15.2
10. Compensation of employees	11.5	11.1	11.6	11.7	11.6	11.5	11.8	12.5	12.3	12.3	12.6	12.8	12.7	12.5	12.4	12.3	12.2	12.1
11. Intermediate consumption	3.6	3.7	4.1	4.0	3.9	3.7	4.0	4.3	4.2	4.2	4.3	4.4	4.2	4.1	4.0	3.9	3.9	3.7
12. Social transfers other than in kind	15.6	14.4	15.1	15.0	14.8	14.7	15.3	16.7	16.4	16.4	16.9	17.4	17.3	17.2	17.2	17.1	16.9	16.9
13. Social transfers in kind via market producers	5.7	5.9	6.7	6.8	6.6	6.6	7.1	7.7	7.6	7.8	7.9	7.9	8.0	8.0	8.0	8.1	8.1	8.1
14. Interest	9.0	6.7	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.3	3.0	2.9	2.6	2.4	2.2
15. Subsidies	1.8	1.7	1.7	2.2	2.4	2.7	2.9	3.1	3.4	3.5	3.4	3.5	3.4	3.4	3.2	3.3	3.2	3.2
16. Other current expenditure	1.9	1.8	2.0	2.0	2.0	1.7	1.8	2.2	2.1	2.1	2.1	2.2	2.1	2.0	2.2	1.9	2.0	2.0
17. Total current expenditure	49.0	45.4	45.9	46.0	45.4	45.0	46.8	50.3	49.5	49.9	50.8	51.4	51.0	50.2	49.9	49.3	48.7	48.2
18. Gross saving	-1.5	3.1	2.0	2.1	2.5	2.7	1.6	-2.2	-0.9	-0.4	-0.2	0.1	0.1	0.2	-0.1	0.7	0.8	0.9
19. Capital transfers received	0.4	0.5	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	1.0	1.1	1.0	0.9	0.9	0.9	0.8	0.8
20. Total revenue	47.9	49.0	48.8	48.9	48.7	48.3	49.2	48.8	49.3	50.3	51.6	52.7	52.1	51.3	50.7	50.9	50.3	50.0
21. Gross fixed capital formation	2.3	2.4	2.1	2.1	2.0	2.0	2.1	2.3	2.3	2.4	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4
22. Other capital expenditure	1.1	1.3	0.9	3.5	1.1	1.2	1.4	1.5	1.5	2.1	2.6	2.1	1.8	1.3	1.1	0.9	0.8	0.7
23. Total expenditure	52.4	49.1	48.9	51.6	48.5	48.2	50.3	54.2	53.3	54.5	55.9	55.8	55.2	53.8	53.2	52.4	51.8	51.4
24. Tax burden	42.9	43.9	43.5	43.4	43.1	42.9	43.4	42.6	42.9	43.5	44.6	45.5	45.4	45.0	44.2	44.4	44.0	43.7
25. Net lending (+) or net borrowing (-)	-4.4	-0.1	-0.2	-2.8	0.2	0.1	-1.1	-5.4	-4.0	-4.1	-4.2	-3.1	-3.1	-2.5	-2.5	-1.5	-1.4	-1.5

Table 1C

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

Belgium

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	6.1	4.4	6.8	5.1	4.6	4.6	1.1	-1.6	7.2	3.4	5.1	1.1	1.6	1.4	4.7	4.3	3.8	3.4
2. Current taxes on income and wealth	2.1	6.6	5.8	4.9	3.9	3.9	4.4	-8.7	6.8	7.3	4.7	5.0	2.3	1.3	0.9	5.2	1.6	2.0
3. Social contributions	2.6	2.9	3.3	2.7	4.7	6.2	5.8	2.5	2.4	5.2	4.1	2.6	1.2	1.8	-0.7	2.5	2.5	3.1
4. Of which actual social contributions	2.3	2.7	3.3	2.7	4.2	6.3	5.8	2.1	2.3	5.0	4.1	2.2	1.3	2.7	-1.4	2.3	2.5	3.1
5. Other current revenue, including sales	7.6	6.2	0.6	10.2	5.1	4.4	11.1	2.7	10.9	10.5	3.8	3.4	-3.8	-2.8	6.2	3.6	2.2	2.0
6. Total current revenue	3.7	4.8	4.8	4.6	4.4	4.9	4.5	-2.3	5.8	5.9	4.5	3.1	1.2	1.1	1.8	4.0	2.5	2.7
7. Government consumption expenditure	3.8	5.0	4.2	4.6	3.9	4.1	7.3	4.9	2.6	4.8	4.3	2.2	1.4	0.8	1.5	2.9	2.5	2.4
8. Collective consumption	1.0	6.0	2.7	4.5	4.0	3.8	6.0	3.7	0.1	3.5	4.2	3.6	-0.7	-1.3	0.1	2.3	1.8	1.5
9. Social transfers in kind	5.8	4.4	5.2	4.7	3.7	4.2	8.1	5.7	4.2	5.5	4.4	1.4	2.5	2.0	2.3	3.2	2.9	2.8
10. Compensation of employees	2.2	3.6	3.0	5.2	4.4	4.3	5.7	4.4	2.7	4.1	4.0	3.2	1.3	0.6	2.8	2.8	2.1	2.6
11. Intermediate consumption	6.1	4.6	3.3	2.9	3.0	0.4	8.4	7.1	1.0	4.6	3.9	3.6	-0.7	-1.6	0.7	2.7	2.4	-1.0
12. Social transfers other than in kind	2.9	2.6	4.0	3.7	3.4	5.2	6.5	7.6	2.6	4.2	5.2	4.2	1.5	2.1	3.0	3.2	2.2	3.4
13. Social transfers in kind via market producers	7.3	6.7	8.4	4.8	2.2	5.4	10.2	6.9	3.9	6.0	4.5	1.5	3.0	2.4	2.9	4.2	3.8	4.0
14. Interest	-3.0	2.4	-5.8	-5.4	-1.5	2.6	2.3	-4.9	-1.3	3.5	2.4	-7.1	0.6	-4.8	-2.3	-6.0	-6.1	-4.0
15. Subsidies	13.9	0.7	-0.7	32.1	18.3	16.4	11.0	3.9	15.7	8.1	-0.5	2.1	1.1	0.6	-0.5	4.5	0.6	2.6
16. Other current expenditure 1)	0.0	0.0	0.0	0.0	-0.1	-0.2	0.1	0.4	-0.1	0.0	0.0	0.0	-0.1	0.0	0.1	-0.3	0.1	0.0
17. Total current expenditure	2.8	3.5	3.1	4.4	3.6	4.5	7.0	5.8	3.1	4.7	4.0	2.5	1.3	0.9	2.5	2.3	2.2	2.6
18. Gross saving 1)	0.4	0.6	0.8	0.1	0.4	0.1	-1.0	-3.8	1.3	0.5	0.2	0.3	-0.1	0.1	-0.3	0.8	0.1	0.1
19. Capital transfers received	7.4	-12.2	43.7	-3.9	5.2	-2.0	6.8	-4.4	15.9	8.4	26.5	16.8	-8.3	-7.0	3.6	1.0	-5.6	1.9
20. Total revenue	3.7	4.6	5.3	4.5	4.5	4.8	4.5	-2.3	5.9	5.9	4.9	3.3	1.0	0.9	1.8	3.9	2.4	2.7
21. Gross fixed capital formation	-4.1	5.3	1.7	7.0	-3.1	9.5	5.5	9.6	3.2	10.5	4.0	-4.1	3.5	0.6	-2.5	4.7	7.5	8.5
22. Other capital expenditure 1)	0.1	0.0	-0.5	2.6	-2.5	0.2	0.1	0.2	0.0	0.6	0.5	-0.5	-0.3	-0.5	-0.2	-0.2	-0.1	0.0
23. Total expenditure	2.6	3.6	2.0	10.0	-1.6	5.1	7.0	6.1	3.1	6.0	4.9	1.2	0.9	-0.1	1.9	2.0	2.2	2.8
24. Tax burden	3.3	4.8	5.8	4.0	4.3	4.9	4.0	-3.4	5.5	5.3	4.8	3.2	1.7	1.8	1.2	4.0	2.6	2.8
25. Net lending (+) or net borrowing (-)	0.5	0.5	1.6	-2.6	3.0	-0.2	-1.2	-4.3	1.4	-0.1	-0.1	1.1	0.1	0.6	0.0	1.0	0.1	0.0

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	4.4	-0.2	0.2	2.8	-0.2	-0.1	1.1	5.4	4.0	4.1	4.2	3.1	3.1	2.5	2.5	1.5	1.4	1.5
2. Interest payments (% of GDP)	9.0	6.5	4.8	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.3	3.0	2.9	2.6	2.4	2.2
3. Implicit interest rate 2)	:	6.2	5.0	4.7	4.5	4.6	4.7	4.1	3.8	3.7	3.6	3.2	3.2	2.9	2.8	2.6	2.4	2.2
4. Nominal GDP growth rate	3.6	2.9	5.7	4.3	4.9	5.5	2.7	-1.5	4.7	3.8	2.2	1.2	2.0	2.5	3.1	3.6	3.4	3.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.4	-0.2	0.2	2.8	-0.2	-0.1	1.1	5.4	4.0	4.1	4.2	3.1	3.1	2.5	2.5	1.5	1.4	1.5
6. Contribution of nominal GDP growth	:	-3.1	-5.4	-4.0	-4.4	-4.8	-2.3	1.4	-4.4	-3.7	-2.2	-1.3	-2.1	-2.6	-3.2	-3.7	-3.5	-3.5
7. Stock-flow adjustment 3)	:	2.1	0.7	-0.6	1.0	0.8	6.7	0.2	0.6	2.4	-0.3	-0.7	0.4	-0.7	0.4	0.2	0.7	0.7
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.5	-6.7	-4.6	-1.6	-4.3	-4.0	-2.9	1.6	0.4	0.5	0.6	-0.2	-0.2	-0.6	-0.4	-1.1	-0.9	-0.7
9. Snow-ball effect	:	3.4	-0.6	0.4	-0.3	-0.8	1.7	5.2	-0.8	-0.1	1.4	2.0	1.2	0.4	-0.3	-1.1	-1.1	-1.3
10. Stock-flow adjustment 3)	:	2.1	0.7	-0.6	1.0	0.8	6.7	0.2	0.6	2.4	-0.3	-0.7	0.4	-0.7	0.4	0.2	0.7	0.7
(% of GDP)																		
11. Change in gross debt 5)	:	-1.2	-4.6	-1.8	-3.6	-4.0	5.5	7.0	0.2	2.9	1.7	1.1	1.3	-0.8	-0.2	-1.9	-1.3	-1.3
12. Level of gross debt (end of year)	130.5	107.6	96.5	94.7	91.1	87.0	92.5	99.5	99.7	102.6	104.3	105.5	106.8	106.0	105.7	103.8	102.5	101.2

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

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

3) Line 7 = line 10.

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

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

Table 2A

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

Germany

(Mrd EURO-DEM)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	196	227	235	237	246	269	274	276	278	295	301	306	315	326	335	348	361	373
2. Current taxes on income and wealth	222	263	232	242	270	294	308	275	274	299	320	341	354	372	397	417	436	454
3. Social contributions	343	382	401	400	404	404	412	416	426	442	454	465	482	501	524	548	568	589
4. Of which actual social contributions	320	357	373	371	375	375	382	384	394	409	421	432	448	466	488	511	531	551
5. Other current revenue, including sales	88	85	89	96	99	104	109	115	123	135	135	137	145	143	143	145	149	153
6. Total current revenue	849	957	957	975	1019	1071	1102	1081	1101	1172	1210	1249	1296	1342	1399	1459	1515	1570
7. Government consumption expenditure	364	395	419	423	430	440	458	481	493	506	520	543	564	587	615	640	667	694
8. Collective consumption	148	155	162	161	163	163	170	176	178	182	190	195	200	205	214	222	232	241
9. Social transfers in kind	216	240	256	262	268	277	288	305	315	324	330	348	364	382	402	418	436	453
10. Compensation of employees	165	174	182	182	183	184	189	198	204	209	212	218	224	229	236	244	253	261
11. Intermediate consumption	71	77	84	89	92	96	103	112	118	124	127	133	137	142	150	158	164	172
12. Social transfers other than in kind	326	369	411	412	409	402	405	426	430	424	430	439	451	470	486	505	522	540
13. Social transfers in kind via market producers	138	155	166	169	174	180	187	198	204	210	215	228	240	252	269	279	290	297
14. Interest	65	66	63	63	65	67	68	65	64	68	63	56	51	46	42	40	39	38
15. Subsidies	38	34	27	25	25	25	24	32	30	27	25	26	26	27	28	28	29	30
16. Other current expenditure	38	42	39	42	42	43	47	46	52	52	58	74	73	75	76	78	87	91
17. Total current expenditure	840	917	972	983	990	997	1024	1078	1101	1113	1130	1173	1203	1242	1287	1332	1384	1428
18. Gross saving	9	40	-15	-8	30	74	78	4	-1	59	80	76	93	100	112	127	131	142
19. Capital transfers received	9	8	10	10	9	10	9	10	10	10	11	10	12	12	15	11	10	10
20. Total revenue	859	965	967	984	1028	1081	1112	1091	1110	1183	1221	1259	1308	1354	1414	1470	1525	1581
21. Gross fixed capital formation	49	49	44	43	48	49	53	58	59	62	62	60	61	64	67	70	75	79
22. Other capital expenditure	148	-19	35	37	32	31	39	35	58	34	30	30	35	29	35	39	32	34
23. Total expenditure	1038	947	1052	1063	1070	1076	1116	1171	1219	1209	1222	1263	1299	1335	1389	1441	1491	1541
24. Tax burden	744	854	848	858	900	946	973	943	954	1013	1051	1087	1127	1178	1234	1288	1339	1390
25. Net lending (+) or net borrowing (-)	-179	18	-85	-79	-41	5	-5	-80	-109	-26	-1	-4	10	19	26	30	35	40

Table 2B

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

Germany

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.3	10.7	10.3	10.3	10.3	10.7	10.7	11.2	10.8	10.9	10.9	10.8	10.7	10.7	10.6	10.7	10.6	10.6
2. Current taxes on income and wealth	11.7	12.4	10.2	10.5	11.3	11.7	12.0	11.2	10.6	11.1	11.6	12.0	12.1	12.2	12.6	12.8	12.9	12.9
3. Social contributions	18.1	18.1	17.6	17.4	16.9	16.1	16.1	16.9	16.5	16.4	16.5	16.5	16.4	16.5	16.7	16.8	16.8	16.8
4. Of which actual social contributions	16.8	16.9	16.4	16.1	15.7	14.9	14.9	15.6	15.3	15.1	15.3	15.3	15.3	15.3	15.5	15.7	15.7	15.7
5. Other current revenue, including sales	4.6	4.0	3.9	4.2	4.1	4.1	4.2	4.7	4.8	5.0	4.9	4.9	5.0	4.7	4.6	4.5	4.4	4.4
6. Total current revenue	44.7	45.2	42.2	42.4	42.6	42.6	43.0	43.9	42.7	43.4	43.9	44.2	44.2	44.1	44.5	44.8	44.7	44.7
7. Government consumption expenditure	19.1	18.7	18.5	18.4	18.0	17.5	17.9	19.6	19.1	18.7	18.8	19.2	19.2	19.3	19.6	19.6	19.7	19.7
8. Collective consumption	7.8	7.3	7.2	7.0	6.8	6.5	6.6	7.2	6.9	6.7	6.9	6.9	6.8	6.7	6.8	6.8	6.8	6.9
9. Social transfers in kind	11.4	11.3	11.3	11.4	11.2	11.0	11.2	12.4	12.2	12.0	12.0	12.3	12.4	12.6	12.8	12.8	12.9	12.9
10. Compensation of employees	8.7	8.2	8.0	7.9	7.7	7.3	7.4	8.0	7.9	7.7	7.7	7.7	7.6	7.5	7.5	7.5	7.4	7.4
11. Intermediate consumption	3.7	3.6	3.7	3.9	3.9	3.8	4.0	4.5	4.6	4.6	4.6	4.7	4.7	4.7	4.8	4.8	4.8	4.9
12. Social transfers other than in kind	17.2	17.4	18.1	17.9	17.1	16.0	15.8	17.3	16.7	15.7	15.6	15.5	15.4	15.4	15.5	15.5	15.4	15.4
13. Social transfers in kind via market producers	7.3	7.3	7.3	7.4	7.3	7.2	7.3	8.1	7.9	7.8	7.8	8.1	8.2	8.3	8.5	8.5	8.5	8.5
14. Interest	3.4	3.1	2.8	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.7	1.5	1.3	1.2	1.1	1.1
15. Subsidies	2.0	1.6	1.2	1.1	1.1	1.0	0.9	1.3	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8
16. Other current expenditure	2.0	2.0	1.7	1.8	1.7	1.7	1.8	1.9	2.0	1.9	2.1	2.6	2.5	2.5	2.4	2.4	2.6	2.6
17. Total current expenditure	44.2	43.3	42.8	42.7	41.4	39.7	40.0	43.8	42.7	41.2	41.0	41.5	41.0	40.8	40.9	40.9	40.8	40.7
18. Gross saving	0.5	1.9	-0.7	-0.3	1.2	3.0	3.0	0.1	0.0	2.2	2.9	2.7	3.2	3.3	3.6	3.9	3.9	4.0
19. Capital transfers received	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.3	0.3
20. Total revenue	45.2	45.6	42.6	42.8	43.0	43.0	43.4	44.3	43.0	43.8	44.3	44.5	44.6	44.5	45.0	45.1	45.0	45.0
21. Gross fixed capital formation	2.6	2.3	1.9	1.9	2.0	1.9	2.1	2.4	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.2	2.2	2.2
22. Other capital expenditure	7.8	-0.9	1.5	1.6	1.3	1.2	1.5	1.4	2.3	1.3	1.1	1.1	1.2	0.9	1.1	1.2	1.0	1.0
23. Total expenditure	54.7	44.7	46.3	46.2	44.7	42.8	43.6	47.6	47.3	44.7	44.3	44.7	44.3	43.9	44.2	44.2	44.0	43.9
24. Tax burden	39.2	40.3	37.3	37.3	37.6	37.7	38.0	38.3	37.0	37.5	38.1	38.5	38.4	38.7	39.2	39.5	39.5	39.6
25. Net lending (+) or net borrowing (-)	-9.4	0.9	-3.7	-3.4	-1.7	0.2	-0.2	-3.2	-4.2	-1.0	0.0	-0.1	0.3	0.6	0.8	0.9	1.0	1.1

Table 2C

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

Germany

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.3	1.9	-0.8	0.8	3.9	9.6	1.5	0.7	0.8	6.3	1.9	1.7	3.0	3.4	2.8	4.1	3.6	3.4
2. Current taxes on income and wealth	0.5	4.7	0.1	4.4	11.6	8.6	4.8	-10.7	-0.2	9.2	6.8	6.5	3.9	5.2	6.7	5.1	4.5	4.1
3. Social contributions	4.9	0.1	0.1	-0.2	1.1	0.0	2.0	0.8	2.5	3.8	2.7	2.4	3.6	3.9	4.6	4.6	3.8	3.7
4. Of which actual social contributions	5.0	0.8	0.1	-0.4	1.1	-0.2	2.0	0.5	2.4	4.0	2.9	2.4	3.8	4.1	4.6	4.8	3.9	3.8
5. Other current revenue, including sales	-1.3	-0.4	-1.6	7.6	2.8	4.8	4.8	6.3	6.3	10.4	-0.4	1.7	5.9	-1.6	0.0	1.7	2.8	2.6
6. Total current revenue	2.1	1.7	-0.3	1.9	4.6	5.1	2.9	-1.9	1.8	6.5	3.2	3.2	3.8	3.5	4.2	4.3	3.8	3.6
7. Government consumption expenditure	2.8	1.1	-0.4	1.0	1.7	2.2	4.1	5.2	2.5	2.5	2.8	4.5	3.9	4.1	4.8	3.9	4.3	4.0
8. Collective consumption	1.6	-1.5	0.6	-0.9	1.0	0.1	4.2	4.1	1.1	2.0	4.2	3.0	2.2	2.5	4.4	3.9	4.3	3.9
9. Social transfers in kind	3.6	2.9	-1.1	2.1	2.2	3.4	4.0	5.8	3.3	2.8	2.0	5.3	4.8	5.0	5.0	3.9	4.4	4.0
10. Compensation of employees	1.9	0.3	0.1	0.0	0.5	0.5	2.7	4.6	2.9	2.5	1.8	2.6	2.9	2.3	3.2	3.2	3.4	3.2
11. Intermediate consumption	0.3	-0.8	1.1	5.1	4.1	4.0	7.6	8.1	5.7	5.1	2.0	5.1	3.3	3.5	5.5	5.4	4.0	4.7
12. Social transfers other than in kind	5.9	-0.4	0.5	0.4	-0.8	-1.7	0.8	5.3	0.9	-1.4	1.5	2.0	2.9	4.1	3.5	3.9	3.2	3.4
13. Social transfers in kind via market producers	5.0	3.0	-1.9	2.4	2.5	3.7	4.1	5.9	3.0	2.7	2.6	5.8	5.3	5.3	6.4	3.7	4.0	2.6
14. Interest	0.7	5.7	-2.2	-0.2	2.5	3.6	2.2	-5.1	-1.7	5.7	-6.5	-12.0	-7.7	-9.3	-10.4	-4.8	-2.5	-1.6
15. Subsidies	-3.4	-3.4	-5.2	-6.3	1.1	-3.1	-1.2	33.2	-8.2	-7.6	-10.4	5.1	2.3	2.2	3.0	1.8	3.5	1.7
16. Other current expenditure 1)	0.0	0.1	-0.1	0.1	-0.1	0.0	0.1	0.0	0.1	-0.1	0.2	0.5	-0.1	0.0	0.0	0.0	0.2	0.0
17. Total current expenditure	3.4	1.0	-0.5	1.1	0.7	0.7	2.8	5.2	2.2	1.1	1.5	3.8	2.6	3.2	3.6	3.5	3.9	3.2
18. Gross saving 1)	-0.6	0.3	0.1	0.3	1.6	1.7	0.1	-2.9	-0.2	2.2	0.7	-0.2	0.5	0.1	0.3	0.3	0.0	0.2
19. Capital transfers received	-19.2	-9.2	7.5	-0.5	-4.2	8.2	-4.4	2.1	-0.4	8.6	6.0	-5.7	18.4	0.6	24.6	-26.2	-8.3	-0.2
20. Total revenue	1.8	1.6	-0.2	1.8	4.5	5.1	2.9	-1.9	1.8	6.5	3.2	3.1	3.9	3.5	4.4	4.0	3.7	3.6
21. Gross fixed capital formation	-2.1	0.0	-6.1	-1.7	10.0	1.8	8.5	9.8	2.6	3.4	0.4	-2.2	0.2	6.2	3.9	5.3	6.0	6.0
22. Other capital expenditure 1)	-6.5	-2.3	-0.2	0.1	-0.3	-0.1	0.3	-0.1	0.8	-1.0	-0.2	0.0	0.1	-0.3	0.2	0.1	-0.2	0.0
23. Total expenditure	-9.2	-3.8	-0.9	1.1	0.6	0.6	3.7	4.9	4.2	-0.9	1.1	3.4	2.8	2.8	4.0	3.8	3.5	3.4
24. Tax burden	2.4	2.3	0.0	1.3	4.8	5.2	2.8	-3.1	1.2	6.2	3.8	3.4	3.7	4.5	4.7	4.4	4.0	3.8
25. Net lending (+) or net borrowing (-)	5.9	2.6	0.4	0.3	1.7	1.9	-0.4	-3.1	-1.0	3.3	0.9	-0.1	0.5	0.3	0.2	0.1	0.1	0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	9.4	3.1	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.0	0.1	-0.3	-0.6	-0.8	-0.9	-1.0	-1.1
2. Interest payments (% of GDP)	3.4	3.0	2.8	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.7	1.5	1.3	1.2	1.1	1.1
3. Implicit interest rate 2)	:	5.3	4.5	4.3	4.2	4.2	4.3	3.9	3.6	3.2	3.0	2.5	2.3	2.1	1.9	1.9	1.8	1.8
4. Nominal GDP growth rate	3.7	3.0	2.3	1.3	4.0	5.0	1.9	-4.0	4.9	4.8	2.0	2.5	3.8	3.8	3.3	3.6	4.0	3.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	9.4	3.1	3.7	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.0	0.1	-0.3	-0.6	-0.8	-0.9	-1.0	-1.1
6. Contribution of nominal GDP growth	:	-1.7	-1.4	-0.9	-2.6	-3.2	-1.2	2.7	-3.4	-3.7	-1.6	-1.9	-2.8	-2.7	-2.3	-2.4	-2.5	-2.2
7. Stock-flow adjustment 3)	:	-2.5	-0.6	-0.3	0.4	0.5	2.5	1.5	7.5	0.4	2.8	-0.7	0.3	-0.4	0.3	0.0	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	6.0	0.1	1.0	0.7	-1.0	-2.9	-2.5	0.6	1.7	-1.5	-2.3	-1.8	-2.1	-2.2	-2.1	-2.1	-2.2	-2.2
9. Snow-ball effect	:	1.3	1.4	1.9	0.1	-0.5	1.5	5.3	-0.9	-1.2	0.7	0.0	-1.1	-1.2	-0.9	-1.2	-1.4	-1.1
10. Stock-flow adjustment 3)	:	-2.5	-0.6	-0.3	0.4	0.5	2.5	1.5	7.5	0.4	2.8	-0.7	0.3	-0.4	0.3	0.0	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-1.1	1.7	2.2	-0.5	-2.8	1.5	7.4	8.4	-2.3	1.2	-2.5	-2.8	-3.7	-2.8	-3.3	-3.5	-3.3
12. Level of gross debt (end of year)	54.8	57.7	64.8	67.0	66.5	63.7	65.1	72.6	80.9	78.6	79.8	77.4	74.6	70.9	68.1	64.8	61.2	57.9

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 3A

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

Estonia

(Mrd EURO-EEK)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.360	0.770	1.240	1.420	1.800	2.170	1.990	2.060	2.020	2.240	2.470	2.520	2.750	2.930	3.180	3.360	3.710	3.940
2. Current taxes on income and wealth	0.300	0.480	0.770	0.780	0.950	1.200	1.280	1.040	0.970	1.050	1.180	1.360	1.480	1.610	1.630	1.690	1.730	1.810
3. Social contributions	0.340	0.680	1.010	1.160	1.370	1.700	1.920	1.850	1.910	1.970	2.040	2.120	2.220	2.340	2.480	2.650	2.880	3.050
4. Of which actual social contributions	0.340	0.670	1.000	1.150	1.350	1.680	1.890	1.820	1.880	1.930	2.000	2.080	2.180	2.290	2.430	2.600	2.820	2.990
5. Other current revenue, including sales	0.150	0.290	0.500	0.550	0.710	0.790	0.850	0.930	0.880	0.930	0.980	0.970	1.070	1.090	1.090	1.180	1.200	1.260
6. Total current revenue	1.160	2.220	3.530	3.910	4.820	5.860	6.040	5.880	5.780	6.190	6.670	6.970	7.520	7.970	8.380	8.890	9.520	10.070
7. Government consumption expenditure	0.720	1.180	1.680	1.890	2.130	2.600	3.080	2.980	2.960	3.100	3.300	3.570	3.820	4.120	4.370	4.640	4.960	5.240
8. Collective consumption	0.270	0.530	0.740	0.830	0.930	1.160	1.360	1.270	1.280	1.350	1.460	1.600	1.720	1.850	1.940	2.040	2.140	2.240
9. Social transfers in kind	0.450	0.650	0.940	1.060	1.200	1.440	1.720	1.710	1.680	1.750	1.840	1.970	2.090	2.270	2.430	2.610	2.820	3.000
10. Compensation of employees	0.330	0.670	0.990	1.110	1.250	1.530	1.840	1.780	1.710	1.780	1.840	2.010	2.160	2.340	2.480	2.620	2.760	2.900
11. Intermediate consumption	0.300	0.480	0.650	0.740	0.830	0.940	1.070	0.970	1.010	1.100	1.180	1.250	1.320	1.380	1.460	1.540	1.650	1.760
12. Social transfers other than in kind	0.260	0.590	0.900	1.000	1.170	1.370	1.720	1.950	1.870	1.870	1.920	2.020	2.120	2.350	2.520	2.670	2.900	3.080
13. Social transfers in kind via market producers	0.040	0.100	0.140	0.150	0.170	0.220	0.260	0.270	0.260	0.280	0.310	0.330	0.350	0.380	0.420	0.430	0.460	0.490
14. Interest	0.010	0.020	0.020	0.020	0.020	0.030	0.030	0.030	0.020	0.020	0.030	0.020	0.020	0.020	0.010	0.010	0.010	0.010
15. Subsidies	0.020	0.070	0.080	0.080	0.110	0.140	0.160	0.130	0.160	0.160	0.160	0.120	0.090	0.100	0.100	0.100	0.120	0.130
16. Other current expenditure	0.010	0.040	0.130	0.180	0.250	0.260	0.260	0.300	0.280	0.300	0.320	0.370	0.350	0.400	0.430	0.460	0.500	0.530
17. Total current expenditure	0.980	1.950	2.900	3.280	3.800	4.480	5.340	5.430	5.320	5.500	5.770	6.120	6.420	6.960	7.420	7.840	8.410	8.900
18. Gross saving	0.180	0.270	0.630	0.630	1.020	1.370	0.700	0.460	0.460	0.690	0.900	0.850	1.100	1.010	0.960	1.060	1.110	1.170
19. Capital transfers received	0.010	0.020	0.040	0.040	0.110	0.120	0.090	0.320	0.210	0.240	0.330	0.280	0.210	0.230	0.130	0.320	0.350	0.270
20. Total revenue	1.170	2.240	3.560	3.950	4.930	5.980	6.130	6.210	5.990	6.430	7.000	7.250	7.730	8.200	8.510	9.210	9.880	10.340
21. Gross fixed capital formation	0.160	0.270	0.430	0.520	0.730	0.980	1.020	0.880	0.710	0.820	1.130	1.060	1.020	1.090	1.010	1.280	1.420	1.390
22. Other capital expenditure	0.010	0.030	0.000	0.020	0.010	0.080	0.200	0.210	-0.070	-0.080	0.140	0.110	0.160	0.140	0.140	0.150	0.160	0.170
23. Total expenditure	1.140	2.250	3.330	3.830	4.540	5.540	6.570	6.510	5.960	6.240	7.050	7.280	7.600	8.190	8.570	9.260	9.990	10.460
24. Tax burden	1.000	1.920	3.020	3.380	4.100	5.080	5.190	4.940	4.890	5.250	5.680	5.990	6.440	6.860	7.260	7.680	8.290	8.780
25. Net lending (+) or net borrowing (-)	0.030	0.000	0.230	0.130	0.390	0.440	-0.440	-0.310	0.030	0.190	-0.050	-0.030	0.130	0.010	-0.060	-0.060	-0.110	-0.120

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.0	12.4	12.8	12.6	13.3	13.3	12.1	14.5	13.7	13.4	13.8	13.3	13.9	14.4	15.0	14.6	15.1	15.2
2. Current taxes on income and wealth	10.8	7.7	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.5	7.9	7.7	7.4	7.0	7.0
3. Social contributions	12.3	11.0	10.4	10.3	10.1	10.5	11.6	13.1	13.0	11.8	11.4	11.2	11.2	11.5	11.8	11.6	11.7	11.8
4. Of which actual social contributions	12.2	10.9	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	11.0	11.3	11.5	11.3	11.5	11.5
5. Other current revenue, including sales	5.6	4.8	5.2	4.8	5.2	4.9	5.1	6.6	6.0	5.6	5.5	5.1	5.4	5.3	5.2	5.2	4.9	4.9
6. Total current revenue	41.6	35.9	36.4	34.7	35.7	36.0	36.5	41.6	39.3	37.1	37.2	36.8	38.1	39.1	39.7	38.7	38.8	38.8
7. Government consumption expenditure	25.9	19.1	17.3	16.8	15.8	16.0	18.6	21.1	20.1	18.6	18.4	18.8	19.3	20.3	20.7	20.2	20.2	20.2
8. Collective consumption	9.8	8.5	7.6	7.4	6.9	7.1	8.2	9.0	8.7	8.1	8.1	8.4	8.7	9.1	9.2	8.9	8.7	8.6
9. Social transfers in kind	16.1	10.6	9.7	9.4	8.9	8.9	10.4	12.1	11.4	10.5	10.3	10.4	10.6	11.2	11.5	11.4	11.5	11.5
10. Compensation of employees	11.8	10.8	10.2	9.8	9.2	9.4	11.1	12.6	11.6	10.7	10.3	10.6	10.9	11.5	11.8	11.4	11.2	11.1
11. Intermediate consumption	10.8	7.8	6.7	6.5	6.1	5.8	6.5	6.9	6.9	6.6	6.6	6.6	6.7	6.8	6.9	6.7	6.7	6.8
12. Social transfers other than in kind	9.5	9.5	9.2	8.9	8.6	8.4	10.4	13.8	12.7	11.2	10.7	10.6	10.7	11.5	11.9	11.6	11.8	11.9
13. Social transfers in kind via market producers	1.3	1.5	1.4	1.3	1.3	1.3	1.6	1.9	1.8	1.7	1.7	1.7	1.8	1.9	2.0	1.9	1.9	1.9
14. Interest	0.5	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
15. Subsidies	0.8	1.1	0.8	0.7	0.8	0.9	1.0	0.9	1.1	1.0	0.9	0.7	0.5	0.5	0.5	0.5	0.5	0.5
16. Other current expenditure	0.5	0.6	1.4	1.6	1.9	1.6	1.6	2.1	1.9	1.8	1.8	2.0	1.8	2.0	2.1	2.0	2.0	2.0
17. Total current expenditure	35.1	31.6	29.9	29.1	28.1	27.6	32.3	38.4	36.1	33.0	32.2	32.3	32.5	34.2	35.2	34.1	34.3	34.3
18. Gross saving	6.5	4.4	6.5	5.6	7.6	8.5	4.2	3.2	3.2	4.1	5.0	4.5	5.6	4.9	4.5	4.6	4.5	4.5
19. Capital transfers received	0.4	0.4	0.4	0.4	0.8	0.8	0.5	2.3	1.4	1.4	1.9	1.5	1.0	1.2	0.6	1.4	1.4	1.0
20. Total revenue	42.1	36.3	36.7	35.1	36.5	36.8	37.1	43.9	40.7	38.6	39.0	38.3	39.1	40.3	40.3	40.1	40.2	39.8
21. Gross fixed capital formation	5.6	4.4	4.4	4.6	5.4	6.0	6.2	6.2	4.8	4.9	6.3	5.6	5.1	5.3	4.8	5.6	5.8	5.4
22. Other capital expenditure	0.2	0.4	0.0	0.2	0.1	0.5	1.2	1.5	-0.4	-0.5	0.8	0.6	0.8	0.7	0.7	0.7	0.7	0.7
23. Total expenditure	41.0	36.4	34.3	34.0	33.6	34.1	39.7	46.1	40.5	37.4	39.3	38.5	38.4	40.2	40.6	40.3	40.7	40.3
24. Tax burden	36.0	31.1	31.2	30.0	30.3	31.3	31.4	34.9	33.3	31.5	31.7	31.6	32.6	33.7	34.4	33.5	33.8	33.8
25. Net lending (+) or net borrowing (-)	1.1	-0.1	2.4	1.1	2.9	2.7	-2.7	-2.2	0.2	1.2	-0.3	-0.2	0.7	0.1	-0.3	-0.2	-0.4	-0.5

Table 3C

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

Estonia

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	34.6	21.2	16.7	14.4	26.7	20.1	-8.1	3.3	-1.7	11.0	10.0	2.4	8.9	6.6	8.3	5.9	10.4	6.2
2. Current taxes on income and wealth	11.7	-8.8	9.6	1.6	21.0	26.5	6.7	-18.2	-7.1	7.9	13.1	14.7	8.9	8.7	1.3	4.0	2.2	4.9
3. Social contributions	24.6	13.5	8.7	14.5	17.8	24.5	12.6	-3.5	3.2	3.0	3.5	3.9	5.0	5.3	6.1	7.0	8.6	5.9
4. Of which actual social contributions	24.4	13.5	8.6	14.4	18.0	24.4	12.3	-3.8	3.3	2.9	3.4	3.9	4.8	5.2	6.1	7.0	8.6	5.9
5. Other current revenue, including sales	6.9	33.0	3.7	9.1	29.1	12.0	7.5	9.6	-5.5	6.3	5.1	-1.4	10.8	1.1	0.7	8.2	1.4	5.4
6. Total current revenue	22.0	12.3	10.9	10.9	23.3	21.4	3.1	-2.5	-1.8	7.1	7.7	4.5	8.0	5.8	5.2	6.1	7.1	5.8
7. Government consumption expenditure	15.9	1.6	9.1	12.4	12.9	22.0	18.5	-3.2	-0.7	4.7	6.4	8.1	6.9	8.0	6.0	6.3	6.8	5.6
8. Collective consumption	17.6	2.5	4.9	12.9	11.7	24.6	17.4	-6.1	0.6	5.0	8.0	9.7	7.9	7.5	4.8	5.0	5.0	5.0
9. Social transfers in kind	14.9	0.9	12.6	12.0	13.8	20.0	19.3	-0.9	-1.7	4.5	5.2	6.9	6.2	8.5	7.1	7.3	8.3	6.1
10. Compensation of employees	25.2	5.4	10.9	12.3	12.5	22.9	19.9	-3.0	-3.8	3.7	3.7	9.1	7.7	8.1	6.2	5.6	5.1	5.0
11. Intermediate consumption	16.3	1.2	1.7	13.4	12.8	12.9	14.2	-9.3	4.4	8.1	7.8	5.6	6.1	4.2	5.9	5.2	7.4	6.4
12. Social transfers other than in kind	36.2	3.7	15.9	12.1	16.2	17.7	25.1	13.4	-3.7	-0.3	3.0	4.8	5.4	10.4	7.3	6.2	8.7	6.2
13. Social transfers in kind via market producers	13.1	2.7	19.8	10.2	13.0	26.9	20.3	4.5	-2.8	6.6	11.1	5.7	6.0	9.0	9.4	4.4	6.9	6.0
14. Interest	59.8	-12.4	6.0	0.5	5.1	19.6	26.8	-21.4	-27.6	10.8	20.9	-17.7	-3.7	-9.2	-41.7	11.4	8.0	1.0
15. Subsidies	36.2	6.8	1.9	6.4	40.7	20.8	14.0	-15.3	17.1	4.6	0.6	-24.1	-24.4	4.3	2.0	3.4	17.6	3.4
16. Other current expenditure 1)	0.3	-0.2	0.6	0.2	0.2	-0.3	0.0	0.5	-0.2	-0.1	0.0	0.1	-0.2	0.2	0.1	-0.1	0.0	0.0
17. Total current expenditure	26.7	3.0	12.4	13.2	15.8	17.9	19.1	1.7	-2.0	3.5	4.9	6.0	5.0	8.4	6.7	5.6	7.3	5.8
18. Gross saving 1)	-1.7	2.8	-0.4	-0.9	2.0	0.9	-4.2	-1.0	-0.1	1.0	0.9	-0.5	1.1	-0.6	-0.4	0.1	-0.1	0.0
19. Capital transfers received	-12.7	54.7	-5.4	13.7	168.9	14.7	-27.6	262.3	-35.0	14.3	39.3	-16.1	-26.5	13.7	-43.9	140.0	12.0	-24.0
20. Total revenue	21.7	12.6	10.7	10.9	24.7	21.3	2.4	1.3	-3.5	7.4	8.9	3.5	6.7	6.1	3.8	8.2	7.3	4.7
21. Gross fixed capital formation	16.0	6.4	-5.6	21.8	39.7	34.2	4.9	-13.9	-19.2	15.0	38.4	-6.9	-3.7	6.9	-6.9	26.3	10.9	-1.6
22. Other capital expenditure 1)	0.2	0.0	-0.3	0.2	-0.1	0.4	0.7	0.2	-1.9	-0.1	1.3	-0.2	0.2	-0.1	0.0	0.0	0.0	0.0
23. Total expenditure	26.0	3.5	8.8	14.8	18.6	22.0	18.5	-0.8	-8.5	4.6	13.0	3.3	4.4	7.7	4.7	8.1	7.8	4.8
24. Tax burden	24.3	9.7	12.4	11.6	21.4	24.0	2.1	-4.8	-0.9	7.3	8.1	5.4	7.5	6.6	5.9	5.8	7.9	5.8
25. Net lending (+) or net borrowing (-)	-1.4	3.2	0.6	-1.3	1.8	-0.2	-5.4	0.5	2.4	1.0	-1.4	0.1	0.8	-0.6	-0.4	0.1	-0.2	0.0

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	-1.1	-0.2	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.7	-0.1	0.3	0.2	0.4	0.5
2. Interest payments (% of GDP)	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
3. Implicit interest rate 2)	:	4.9	4.3	4.4	4.4	4.5	5.7	3.6	1.9	2.2	2.6	1.2	1.1	0.9	0.5	0.6	0.6	0.6
4. Nominal GDP growth rate	37.4	13.1	11.5	16.0	20.1	20.2	1.7	-14.4	4.0	13.3	7.6	5.6	4.4	2.9	3.7	8.8	6.9	5.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-1.1	-0.2	-2.4	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.7	-0.1	0.3	0.2	0.4	0.5
6. Contribution of nominal GDP growth	:	-0.6	-0.6	-0.7	-0.8	-0.7	-0.1	0.8	-0.3	-0.8	-0.4	-0.5	-0.4	-0.3	-0.4	-0.8	-0.6	-0.5
7. Stock-flow adjustment 3)	:	0.5	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.4	3.8	0.8	1.6	-0.3	-0.5	0.3	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.6	-0.4	-2.6	-1.3	-3.1	-2.9	2.5	2.0	-0.3	-1.3	0.1	0.1	-0.8	-0.2	0.2	0.2	0.4	0.4
9. Snow-ball effect	:	-0.4	-0.4	-0.5	-0.6	-0.6	0.1	0.9	-0.1	-0.6	-0.3	-0.4	-0.3	-0.2	-0.3	-0.7	-0.5	-0.4
10. Stock-flow adjustment 3)	:	0.5	2.4	1.3	3.5	2.7	-1.8	-0.4	0.0	1.4	3.8	0.8	1.6	-0.3	-0.5	0.3	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-0.3	-0.6	-0.5	-0.1	-0.7	0.8	2.6	-0.5	-0.5	3.7	0.4	0.5	-0.7	-0.6	-0.2	-0.1	0.0
12. Level of gross debt (end of year)	8.2	4.8	5.1	4.5	4.4	3.7	4.5	7.0	6.6	6.1	9.7	10.2	10.7	10.0	9.4	9.2	9.1	9.1

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 4A

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

Ireland	(Mrd EURO-IEP)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.6	14.0	19.7	22.3	25.1	25.9	22.5	18.4	18.1	17.8	18.4	19.3	21.2	22.5	23.4	24.6	26.2	27.3
2. Current taxes on income and wealth	7.2	14.9	20.2	21.8	25.3	26.1	23.0	20.1	19.6	20.8	22.3	22.9	24.9	27.9	29.1	30.7	32.4	34.2
3. Social contributions	3.3	5.3	8.0	8.7	9.6	10.7	11.0	10.2	9.5	10.4	9.9	10.4	11.0	11.4	12.0	12.7	13.3	13.7
4. Of which actual social contributions	2.4	3.9	5.9	6.5	7.1	8.1	8.3	8.8	8.4	9.0	8.5	9.0	9.6	10.2	10.8	11.4	11.8	12.1
5. Other current revenue, including sales	2.1	3.0	4.1	4.6	5.4	5.8	6.6	6.7	7.7	7.9	8.4	8.3	8.1	8.1	6.7	6.5	6.2	5.9
6. Total current revenue	20.2	37.3	52.0	57.5	65.2	68.4	63.0	55.4	54.8	56.9	58.9	60.9	65.2	69.9	71.3	74.7	78.1	81.1
7. Government consumption expenditure	9.4	15.9	25.2	27.3	30.0	33.3	35.3	34.3	31.5	31.3	31.0	30.5	31.3	32.4	34.1	35.7	37.4	38.6
8. Collective consumption	3.6	5.8	8.3	8.6	9.7	10.9	11.4	11.2	9.8	10.7	10.5	10.0	10.2	10.6	11.2	11.2	11.5	11.7
9. Social transfers in kind	5.8	10.1	16.9	18.7	20.3	22.3	23.9	23.1	21.8	20.6	20.5	20.4	21.2	21.8	23.0	24.4	26.0	26.9
10. Compensation of employees	5.8	8.9	14.5	16.6	18.2	19.9	21.2	20.7	19.3	19.4	19.0	18.6	18.3	18.9	19.4	20.5	21.2	21.9
11. Intermediate consumption	3.1	5.5	8.1	7.9	8.8	9.7	10.0	10.0	9.2	8.8	8.3	8.2	8.9	9.2	9.4	9.8	10.8	11.2
12. Social transfers other than in kind	5.8	7.9	13.3	15.0	16.8	19.1	21.7	24.2	23.8	23.9	24.2	23.5	23.0	23.0	22.7	23.1	23.3	23.8
13. Social transfers in kind via market producers	0.7	1.6	2.9	3.3	3.7	4.1	4.5	4.6	5.0	5.0	5.2	5.0	5.1	5.4	5.8	5.8	5.8	5.9
14. Interest	2.8	2.1	1.7	1.7	1.9	2.0	2.4	3.4	4.7	5.8	7.3	7.8	7.6	6.9	6.2	5.9	5.6	5.5
15. Subsidies	0.5	1.1	1.5	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.9	1.9	1.9	1.8	1.7	1.7	1.7	1.7
16. Other current expenditure	1.4	1.5	2.8	3.1	3.4	3.1	3.5	2.7	2.7	2.6	2.5	2.9	2.8	2.6	3.0	3.3	3.3	3.6
17. Total current expenditure	20.3	28.6	44.9	49.3	54.3	59.8	65.4	67.6	66.5	67.1	68.5	67.9	67.6	67.7	68.1	70.0	71.8	73.6
18. Gross saving	0.0	8.6	7.1	8.1	10.9	8.7	-2.3	-12.1	-11.7	-10.2	-9.6	-7.0	-2.4	2.2	3.2	4.7	6.3	7.5
19. Capital transfers received	1.0	1.5	1.8	2.0	2.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.8	0.7	1.3	0.7	0.7	0.8
20. Total revenue	21.2	38.7	53.8	59.5	67.8	71.4	65.4	56.5	55.4	57.7	59.5	61.5	65.9	70.6	72.6	75.4	78.8	81.9
21. Gross fixed capital formation	1.3	3.8	5.4	5.9	6.9	9.1	9.7	6.2	5.6	4.2	3.5	3.5	4.2	4.3	4.9	5.4	6.2	7.5
22. Other capital expenditure	0.8	1.1	1.5	1.5	1.4	2.0	3.4	6.1	37.0	8.3	1.6	1.1	1.3	3.5	1.5	1.1	1.3	1.3
23. Total expenditure	22.4	33.5	51.8	56.7	62.6	70.8	78.5	80.0	109.1	79.6	73.6	72.5	73.0	75.6	74.6	76.5	79.3	82.4
24. Tax burden	17.6	33.3	46.2	51.1	58.1	60.8	54.4	47.7	46.6	48.1	49.7	51.8	56.3	61.3	64.2	67.6	71.2	74.5
25. Net lending (+) or net borrowing (-)	-1.2	5.3	2.1	2.7	5.2	0.6	-13.1	-23.5	-53.7	-21.9	-14.1	-11.0	-7.1	-5.0	-1.9	-1.2	-0.5	-0.5

Table 4B

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

Ireland

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.9	13.0	12.6	13.1	13.6	13.1	12.0	10.8	10.8	10.3	10.5	10.7	10.9	8.6	8.5	8.5	8.6	8.6
2. Current taxes on income and wealth	13.2	13.8	12.9	12.8	13.6	13.2	12.2	11.8	11.7	12.1	12.7	12.7	12.8	10.6	10.6	10.6	10.6	10.7
3. Social contributions	6.0	4.9	5.1	5.1	5.2	5.4	5.9	6.0	5.7	6.0	5.6	5.8	5.6	4.3	4.4	4.4	4.4	4.3
4. Of which actual social contributions	4.3	3.6	3.8	3.8	3.9	4.1	4.4	5.2	5.0	5.3	4.8	5.0	4.9	3.9	3.9	3.9	3.9	3.8
5. Other current revenue, including sales	3.8	2.8	2.6	2.7	2.9	2.9	3.5	4.0	4.6	4.6	4.8	4.6	4.2	3.1	2.4	2.3	2.0	1.8
6. Total current revenue	36.9	34.4	33.3	33.8	35.3	34.7	33.6	32.6	32.7	33.1	33.6	33.8	33.5	26.7	25.9	25.7	25.6	25.5
7. Government consumption expenditure	17.2	14.7	16.1	16.0	16.2	16.9	18.8	20.1	18.8	18.2	17.6	16.9	16.1	12.4	12.4	12.3	12.3	12.1
8. Collective consumption	6.6	5.3	5.3	5.0	5.2	5.5	6.1	6.6	5.8	6.2	6.0	5.6	5.2	4.0	4.1	3.9	3.8	3.7
9. Social transfers in kind	10.6	9.3	10.8	11.0	11.0	11.3	12.7	13.6	13.0	12.0	11.7	11.3	10.9	8.3	8.3	8.4	8.5	8.5
10. Compensation of employees	10.6	8.2	9.3	9.7	9.8	10.1	11.3	12.2	11.5	11.3	10.8	10.3	9.4	7.2	7.0	7.1	7.0	6.9
11. Intermediate consumption	5.7	5.1	5.2	4.6	4.7	4.9	5.3	5.9	5.5	5.1	4.8	4.5	4.6	3.5	3.4	3.4	3.5	3.5
12. Social transfers other than in kind	10.6	7.3	8.5	8.8	9.1	9.7	11.6	14.2	14.2	13.9	13.8	13.1	11.8	8.8	8.2	8.0	7.7	7.5
13. Social transfers in kind via market producers	1.3	1.5	1.8	1.9	2.0	2.1	2.4	2.7	3.0	2.9	3.0	2.8	2.6	2.1	2.1	2.0	1.9	1.9
14. Interest	5.1	1.9	1.1	1.0	1.0	1.0	1.3	2.0	2.8	3.4	4.2	4.3	3.9	2.6	2.2	2.0	1.8	1.7
15. Subsidies	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	1.0	1.1	1.1	1.0	0.7	0.6	0.6	0.6	0.5
16. Other current expenditure	2.5	1.4	1.8	1.8	1.8	1.6	1.9	1.6	1.6	1.5	1.4	1.6	1.4	1.0	1.1	1.1	1.1	1.1
17. Total current expenditure	37.0	26.4	28.7	29.0	29.4	30.3	34.8	39.7	39.7	39.0	39.0	37.7	34.7	25.8	24.7	24.1	23.5	23.1
18. Gross saving	-0.1	8.0	4.6	4.8	5.9	4.4	-1.2	-7.1	-7.0	-6.0	-5.5	-3.9	-1.2	0.8	1.2	1.6	2.1	2.4
19. Capital transfers received	1.8	1.4	1.2	1.2	1.4	1.5	1.2	0.6	0.3	0.5	0.3	0.3	0.4	0.3	0.5	0.2	0.2	0.2
20. Total revenue	38.7	35.7	34.5	34.9	36.6	36.2	34.8	33.2	33.0	33.6	33.9	34.1	33.9	26.9	26.4	26.0	25.9	25.7
21. Gross fixed capital formation	2.3	3.5	3.5	3.5	3.7	4.6	5.2	3.7	3.3	2.4	2.0	2.0	2.1	1.7	1.8	1.9	2.0	2.4
22. Other capital expenditure	1.5	1.0	0.9	0.9	0.7	1.0	1.8	3.6	22.1	4.8	0.9	0.6	0.7	1.4	0.6	0.4	0.4	0.4
23. Total expenditure	40.8	30.9	33.2	33.3	33.8	35.9	41.8	47.0	65.1	46.3	41.9	40.2	37.5	28.8	27.1	26.4	26.0	25.9
24. Tax burden	32.0	30.8	29.6	30.0	31.4	30.8	29.0	28.1	27.8	28.0	28.3	28.7	29.0	23.4	23.3	23.3	23.4	23.4
25. Net lending (+) or net borrowing (-)	-2.1	4.9	1.3	1.6	2.8	0.3	-7.0	-13.8	-32.1	-12.7	-8.0	-6.1	-3.6	-1.9	-0.7	-0.4	-0.2	-0.2

Table 4C

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

Ireland

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.8	15.0	11.5	13.4	12.3	3.1	-12.8	-18.6	-1.6	-1.6	3.3	5.1	9.9	6.2	4.0	5.2	6.2	4.2
2. Current taxes on income and wealth	14.0	15.9	11.2	8.0	15.9	3.3	-12.0	-12.4	-2.6	6.4	7.0	2.8	8.6	11.9	4.4	5.7	5.4	5.4
3. Social contributions	3.0	17.8	10.9	8.8	9.5	11.9	2.7	-6.7	-7.4	9.3	-4.8	5.4	5.5	3.7	5.8	5.8	4.2	3.6
4. Of which actual social contributions	2.6	18.1	11.2	9.4	9.7	13.6	2.6	5.6	-4.1	7.2	-6.2	6.2	6.5	6.4	5.6	5.5	3.7	3.0
5. Other current revenue, including sales	9.8	14.5	11.1	12.5	15.7	8.5	12.9	2.4	14.3	2.8	6.1	-1.0	-2.4	0.4	-16.9	-3.0	-5.0	-5.4
6. Total current revenue	10.6	15.7	11.3	10.5	13.5	4.9	-7.9	-12.1	-1.1	3.8	3.6	3.4	7.0	7.2	2.0	4.7	4.6	3.8
7. Government consumption expenditure	5.7	15.0	8.0	8.3	10.0	10.9	6.0	-2.9	-8.0	-0.6	-1.2	-1.6	2.9	3.2	5.4	4.5	4.9	3.1
8. Collective consumption	5.3	17.0	6.2	3.1	13.4	12.7	4.5	-2.0	-12.9	9.7	-2.0	-4.2	1.5	4.0	5.4	0.7	2.0	2.0
9. Social transfers in kind	6.0	13.9	8.8	10.8	8.5	10.0	6.8	-3.4	-5.6	-5.2	-0.7	-0.3	3.6	2.9	5.4	6.4	6.3	3.6
10. Compensation of employees	5.3	12.9	8.7	14.3	9.6	9.6	6.5	-2.3	-6.9	0.5	-2.0	-2.1	-1.3	3.0	2.4	5.8	3.7	3.0
11. Intermediate consumption	4.2	13.6	6.6	-3.0	11.2	10.8	3.1	-0.5	-8.2	-4.0	-5.2	-1.8	8.7	3.1	2.5	3.7	10.3	4.3
12. Social transfers other than in kind	5.7	5.5	10.3	13.4	11.6	13.6	13.9	11.5	-1.7	0.2	1.5	-2.9	-2.4	0.2	-1.2	1.6	1.1	2.0
13. Social transfers in kind via market producers	11.5	22.2	11.9	14.3	11.2	11.7	10.7	1.7	7.4	0.1	5.3	-4.5	2.3	6.1	6.6	0.3	0.7	1.1
14. Interest	-6.0	-3.8	-3.4	1.6	6.2	7.3	21.1	42.2	39.0	21.5	26.5	6.5	-2.2	-9.8	-9.8	-4.7	-4.7	-1.7
15. Subsidies	12.6	3.6	3.4	12.1	-2.8	7.2	6.9	-1.7	-3.2	-5.7	10.8	-0.2	-2.3	-5.2	-5.2	0.9	0.7	-1.3
16. Other current expenditure 1)	0.2	-0.1	0.0	0.0	0.0	-0.2	0.3	-0.3	0.0	-0.1	-0.1	0.2	-0.2	-0.5	0.1	0.1	0.0	0.0
17. Total current expenditure	5.1	9.4	8.2	9.9	10.1	10.0	9.4	3.4	-1.6	1.0	2.1	-0.9	-0.5	0.2	0.7	2.8	2.6	2.4
18. Gross saving 1)	1.8	1.5	1.0	0.2	1.1	-1.5	-5.6	-5.9	0.2	1.0	0.5	1.6	2.6	2.1	0.3	0.5	0.5	0.3
19. Capital transfers received	-2.5	-1.7	1.3	7.6	28.8	15.7	-21.0	-54.2	-46.7	50.3	-31.5	-1.3	32.5	-7.1	88.3	-47.2	5.0	4.3
20. Total revenue	10.0	14.9	10.9	10.4	14.0	5.3	-8.4	-13.6	-2.0	4.3	3.0	3.4	7.2	7.1	2.9	3.8	4.6	3.8
21. Gross fixed capital formation	15.8	30.4	3.0	9.5	16.6	31.3	6.8	-35.8	-10.8	-25.1	-16.7	1.8	18.2	4.2	12.8	10.1	15.0	21.0
22. Other capital expenditure 1)	-0.4	-1.6	0.1	-0.1	-0.1	0.3	0.8	1.8	18.5	-17.3	-3.9	-0.3	0.1	0.7	-0.8	-0.2	0.0	0.0
23. Total expenditure	4.9	6.3	7.8	9.6	10.3	13.1	10.9	1.8	36.4	-27.0	-7.6	-1.5	0.7	3.5	-1.3	2.7	3.6	3.9
24. Tax burden	10.8	15.8	11.3	10.7	13.6	4.6	-10.4	-12.3	-2.5	3.4	3.2	4.2	8.8	8.8	4.7	5.3	5.4	4.5
25. Net lending (+) or net borrowing (-)	1.9	2.4	1.0	0.3	1.2	-2.5	-7.3	-6.8	-18.3	19.3	4.7	1.9	2.5	1.8	1.2	0.3	0.2	0.0

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	2.1	-1.0	-1.3	-1.6	-2.8	-0.3	7.0	13.8	32.1	12.7	8.0	6.1	3.6	1.9	0.7	0.4	0.2	0.2
2. Interest payments (% of GDP)	5.1	1.4	1.1	1.0	1.0	1.0	1.3	2.0	2.8	3.4	4.2	4.3	3.9	2.6	2.2	2.0	1.8	1.7
3. Implicit interest rate 2)	:	4.5	3.9	4.0	4.2	4.5	5.1	4.3	4.5	4.0	3.8	3.7	3.5	3.4	3.1	2.9	2.8	2.6
4. Nominal GDP growth rate	13.0	12.5	7.3	9.0	8.7	6.6	-4.8	-9.4	-1.5	2.6	2.1	2.7	7.9	34.7	5.2	5.3	5.1	4.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.1	-1.0	-1.3	-1.6	-2.8	-0.3	7.0	13.8	32.1	12.7	8.0	6.1	3.6	1.9	0.7	0.4	0.2	0.2
6. Contribution of nominal GDP growth	:	-4.0	-2.0	-2.3	-2.1	-1.5	1.2	4.4	0.9	-2.2	-2.3	-3.1	-8.7	-26.9	-3.8	-3.7	-3.4	-2.9
7. Stock-flow adjustment 3)	:	2.1	1.6	1.8	2.4	2.0	10.3	0.9	-8.5	13.7	3.5	-3.2	-9.8	-2.6	-1.1	0.4	2.3	0.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.0	-2.4	-2.4	-2.6	-3.8	-1.3	5.7	11.8	29.2	9.4	3.9	1.8	-0.3	-0.7	-1.6	-1.6	-1.7	-1.6
9. Snow-ball effect	:	-2.6	-0.9	-1.3	-1.1	-0.5	2.5	6.4	3.8	1.2	1.9	1.2	-4.8	-24.3	-1.5	-1.6	-1.5	-1.2
10. Stock-flow adjustment 3)	:	2.1	1.6	1.8	2.4	2.0	10.3	0.9	-8.5	13.7	3.5	-3.2	-9.8	-2.6	-1.1	0.4	2.3	0.9
(% of GDP)																		
11. Change in gross debt 5)	:	-2.8	-1.7	-2.1	-2.5	0.3	18.5	19.1	24.5	24.3	9.3	-0.2	-14.9	-27.6	-4.1	-2.9	-0.9	-1.9
12. Level of gross debt (end of year)	78.5	33.2	28.2	26.1	23.6	23.9	42.4	61.5	86.1	110.3	119.6	119.4	104.5	76.9	72.8	69.9	69.1	67.2

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

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

3) Line 7 = line 10.

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

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

Table 5A

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

Greece	(Mrd EURO-GRD)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.4	18.5	22.4	23.6	26.7	29.2	30.4	27.8	28.5	28.0	25.9	25.5	27.6	28.3	30.0	31.7	32.1	32.7
2. Current taxes on income and wealth	6.1	13.8	15.6	17.9	18.0	19.2	19.6	20.3	18.7	19.1	20.7	18.9	17.4	17.1	18.0	18.0	18.4	18.9
3. Social contributions	9.6	16.3	23.4	24.5	25.9	28.9	30.6	29.3	29.7	27.3	26.6	24.5	24.1	24.4	24.9	25.1	25.3	25.6
4. Of which actual social contributions	8.4	14.3	20.4	21.3	22.4	24.9	26.0	24.2	24.7	22.1	20.9	19.4	18.6	18.8	19.3	19.5	19.6	19.9
5. Other current revenue, including sales	5.1	7.2	10.6	8.7	9.4	10.9	12.4	11.8	11.8	11.6	10.8	12.3	9.9	9.8	11.4	10.6	10.8	10.9
6. Total current revenue	32.2	55.8	72.1	74.7	80.0	88.2	93.1	89.3	88.6	85.9	84.1	81.2	79.0	79.6	84.3	85.3	86.6	88.1
7. Government consumption expenditure	16.6	25.8	37.1	39.9	43.9	47.8	50.2	55.4	50.3	45.0	41.6	37.0	36.2	35.9	35.3	35.5	35.7	36.2
8. Collective consumption	7.6	13.1	19.4	19.9	22.8	24.6	25.3	29.4	25.8	22.9	22.0	19.8	19.9	19.8	19.5	20.0	21.0	22.0
9. Social transfers in kind	9.0	12.7	17.7	20.0	21.1	23.2	24.9	26.0	24.5	22.1	19.6	17.2	16.3	16.2	15.8	15.5	14.7	14.2
10. Compensation of employees	9.5	14.9	21.9	22.7	24.0	25.8	28.0	31.1	28.1	26.1	24.5	22.1	21.9	21.6	21.6	21.9	21.9	22.3
11. Intermediate consumption	5.0	7.4	12.3	11.7	13.6	15.6	15.1	15.9	13.9	10.2	9.8	8.6	8.7	8.6	8.4	9.5	9.7	9.8
12. Social transfers other than in kind	10.2	17.4	24.8	27.1	30.4	33.9	38.8	41.6	40.1	40.4	38.8	34.3	35.1	35.0	35.2	36.0	34.2	34.2
13. Social transfers in kind via market producers	1.8	3.1	4.4	4.9	5.5	6.1	6.9	7.3	7.2	7.1	5.5	4.4	3.8	4.0	4.2	4.7	4.5	4.4
14. Interest	10.0	9.7	9.3	9.4	9.6	10.5	11.7	12.0	13.2	15.1	9.7	7.3	7.1	6.3	5.7	5.8	5.7	5.7
15. Subsidies	0.2	0.0	0.2	0.2	0.1	0.2	0.1	0.2	0.3	1.3	1.3	1.9	1.6	1.7	1.7	2.1	2.0	2.0
16. Other current expenditure	1.7	2.2	3.8	4.2	3.7	4.2	4.9	4.7	4.4	3.4	2.9	3.2	3.0	2.9	2.9	2.6	2.7	2.7
17. Total current expenditure	38.3	54.8	76.8	80.1	87.0	96.2	105.5	112.8	107.2	103.6	92.5	81.7	81.3	80.1	79.6	82.4	80.6	81.1
18. Gross saving	-6.1	1.0	-4.7	-5.4	-7.0	-8.0	-12.4	-23.6	-18.6	-17.6	-8.4	-0.5	-2.2	-0.5	4.7	2.9	6.0	7.0
19. Capital transfers received	1.5	4.0	3.1	3.7	5.3	5.7	5.3	3.2	4.7	4.8	4.8	7.4	4.2	5.2	3.1	2.5	2.7	2.7
20. Total revenue	33.8	59.8	75.1	78.4	85.3	93.9	98.4	92.5	93.3	90.7	88.9	88.5	83.2	84.8	87.4	87.8	89.3	90.8
21. Gross fixed capital formation	3.6	7.1	11.0	8.8	12.5	11.3	13.5	13.6	8.3	5.1	4.8	6.2	6.5	6.8	5.6	6.3	6.0	7.0
22. Other capital expenditure	0.8	3.7	4.5	1.9	-1.2	2.0	4.0	2.1	3.1	3.3	8.6	24.4	1.8	7.9	1.3	1.3	1.1	1.2
23. Total expenditure	42.8	65.6	92.2	90.8	98.3	109.5	123.0	128.5	118.6	112.0	105.9	112.3	89.6	94.9	86.6	90.0	87.7	89.3
24. Tax burden	26.3	47.2	59.0	63.5	67.6	74.0	77.0	73.0	72.4	69.6	67.8	64.0	63.9	64.5	67.7	69.5	70.5	71.8
25. Net lending (+) or net borrowing (-)	-9.1	-5.7	-17.1	-12.3	-13.0	-15.6	-24.6	-36.0	-25.3	-21.3	-17.0	-23.8	-6.4	-10.1	0.8	-2.2	1.6	1.5

Table 5B

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

Greece

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.3	13.1	11.6	11.9	12.2	12.6	12.6	11.7	12.6	13.5	13.6	14.1	15.5	16.0	17.2	17.7	17.4	17.0
2. Current taxes on income and wealth	6.6	9.8	8.1	9.0	8.3	8.3	8.1	8.5	8.3	9.2	10.8	10.5	9.7	9.7	10.3	10.1	10.0	9.8
3. Social contributions	10.4	11.6	12.1	12.3	11.9	12.4	12.7	12.4	13.1	13.2	13.9	13.5	13.5	13.9	14.3	14.1	13.7	13.3
4. Of which actual social contributions	9.0	10.1	10.5	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.7	11.1	10.9	10.6	10.3
5. Other current revenue, including sales	5.4	5.1	5.5	4.4	4.3	4.7	5.1	5.0	5.2	5.6	5.7	6.8	5.6	5.6	6.5	5.9	5.8	5.6
6. Total current revenue	34.6	39.5	37.2	37.5	36.7	37.9	38.5	37.6	39.2	41.5	44.0	44.9	44.2	45.1	48.4	47.8	46.9	45.8
7. Government consumption expenditure	17.8	18.3	19.2	20.0	20.2	20.5	20.7	23.3	22.2	21.7	21.8	20.5	20.3	20.4	20.3	19.9	19.3	18.8
8. Collective consumption	8.1	9.3	10.0	10.0	10.4	10.6	10.4	12.4	11.4	11.0	11.5	10.9	11.2	11.2	11.2	11.2	11.4	11.4
9. Social transfers in kind	9.7	9.0	9.1	10.0	9.7	10.0	10.3	10.9	10.8	10.7	10.3	9.5	9.1	9.2	9.1	8.7	7.9	7.4
10. Compensation of employees	10.2	10.5	11.3	11.4	11.0	11.1	11.6	13.1	12.4	12.6	12.8	12.2	12.3	12.3	12.4	12.3	11.9	11.6
11. Intermediate consumption	5.3	5.3	6.4	5.9	6.3	6.7	6.2	6.7	6.1	4.9	5.1	4.7	4.9	4.9	4.8	5.3	5.3	5.1
12. Social transfers other than in kind	11.0	12.3	12.8	13.6	14.0	14.6	16.0	17.5	17.7	19.5	20.3	19.0	19.6	19.8	20.2	20.1	18.5	17.8
13. Social transfers in kind via market producers	2.0	2.2	2.3	2.4	2.5	2.6	2.9	3.1	3.2	3.4	2.9	2.4	2.1	2.3	2.4	2.6	2.4	2.3
14. Interest	10.7	6.9	4.8	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	4.0	3.6	3.2	3.2	3.1	2.9
15. Subsidies	0.2	0.0	0.1	0.1	0.0	0.1	0.0	0.1	0.2	0.6	0.7	1.1	0.9	0.9	1.0	1.2	1.1	1.0
16. Other current expenditure	1.8	1.6	2.0	2.1	1.7	1.8	2.0	2.0	1.9	1.6	1.5	1.8	1.7	1.6	1.6	1.4	1.4	1.4
17. Total current expenditure	41.2	38.8	39.6	40.2	39.9	41.4	43.6	47.5	47.4	50.0	48.4	45.2	45.5	45.4	45.7	46.1	43.6	42.1
18. Gross saving	-6.6	0.7	-2.4	-2.7	-3.2	-3.4	-5.1	-9.9	-8.2	-8.5	-4.4	-0.3	-1.3	-0.3	2.7	1.6	3.2	3.7
19. Capital transfers received	1.6	2.9	1.6	1.9	2.4	2.4	2.2	1.4	2.1	2.3	2.5	4.1	2.4	3.0	1.8	1.4	1.5	1.4
20. Total revenue	36.3	42.4	38.8	39.4	39.2	40.4	40.7	38.9	41.3	43.8	46.5	49.0	46.6	48.1	50.2	49.2	48.3	47.2
21. Gross fixed capital formation	3.9	5.1	5.7	4.4	5.7	4.9	5.6	5.7	3.7	2.5	2.5	3.4	3.7	3.9	3.2	3.5	3.2	3.6
22. Other capital expenditure	0.9	2.6	2.3	0.9	-0.6	0.9	1.7	0.9	1.4	1.6	4.5	13.5	1.0	4.5	0.8	0.7	0.6	0.6
23. Total expenditure	46.0	46.4	47.6	45.6	45.1	47.1	50.8	54.1	52.5	54.1	55.4	62.2	50.2	53.8	49.7	50.4	47.4	46.4
24. Tax burden	28.3	33.4	30.5	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.7	36.6	38.8	38.9	38.2	37.3
25. Net lending (+) or net borrowing (-)	-9.7	-4.1	-8.8	-6.2	-5.9	-6.7	-10.2	-15.1	-11.2	-10.3	-8.9	-13.2	-3.6	-5.7	0.5	-1.2	0.9	0.8

Table 5C

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

Greece

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.3	6.5	3.5	5.3	12.9	9.6	4.0	-8.5	2.3	-1.7	-7.2	-1.9	8.5	2.3	6.2	5.5	1.5	1.8
2. Current taxes on income and wealth	8.0	16.4	7.9	14.5	0.7	6.6	2.3	3.3	-7.9	2.2	8.3	-8.4	-8.3	-1.5	5.4	-0.1	2.5	2.6
3. Social contributions	11.1	10.6	5.1	4.7	5.5	11.6	6.1	-4.2	1.2	-8.2	-2.4	-8.1	-1.5	1.4	2.0	0.8	0.7	1.3
4. Of which actual social contributions	11.5	11.3	3.5	4.7	4.8	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-4.0	1.2	2.7	0.8	0.7	1.3
5. Other current revenue, including sales	7.4	4.4	25.0	-17.9	8.9	15.4	14.2	-5.2	-0.3	-1.4	-6.6	13.8	-19.4	-1.0	15.8	-7.1	1.7	1.1
6. Total current revenue	10.7	9.7	7.7	3.7	7.1	10.2	5.6	-4.2	-0.7	-3.0	-2.2	-3.5	-2.7	0.8	5.9	1.2	1.5	1.7
7. Government consumption expenditure	9.6	7.2	9.4	7.5	10.1	8.7	5.1	10.4	-9.3	-10.6	-7.4	-11.2	-2.1	-0.8	-1.8	0.7	0.4	1.4
8. Collective consumption	10.8	21.6	14.4	2.4	14.5	7.9	2.8	16.3	-12.2	-11.4	-3.7	-10.2	0.8	-0.8	-1.6	2.9	4.8	4.8
9. Social transfers in kind	8.5	-4.4	4.4	13.1	5.7	9.6	7.5	4.4	-5.9	-9.7	-11.3	-12.2	-5.4	-0.8	-2.0	-2.0	-5.3	-3.3
10. Compensation of employees	4.7	8.3	15.3	3.7	5.7	7.5	8.8	10.7	-9.6	-7.0	-6.1	-10.0	-0.7	-1.4	0.1	1.2	0.2	1.6
11. Intermediate consumption	14.2	2.0	17.3	-4.9	16.2	14.7	-3.6	5.7	-13.0	-26.4	-4.1	-12.3	1.2	-0.4	-2.8	12.7	2.5	0.4
12. Social transfers other than in kind	11.0	11.2	5.9	9.1	12.4	11.3	14.4	7.2	-3.5	0.7	-3.8	-11.8	2.4	-0.2	0.7	2.2	-5.0	0.0
13. Social transfers in kind via market producers	12.3	9.4	5.1	10.3	13.3	10.6	13.5	5.7	-1.8	-1.6	-22.4	-20.1	-13.6	6.1	3.6	11.8	-4.3	-1.0
14. Interest	6.2	-4.6	5.8	0.9	2.9	8.8	11.3	2.7	10.6	13.9	-35.4	-25.3	-2.5	-10.9	-10.6	2.0	-1.6	-0.1
15. Subsidies	58.7	-59.4	-24.7	-10.6	-52.7	143.8	-49.2	136.4	46.6	287.8	-5.8	54.6	-15.1	1.8	1.6	22.8	-5.1	2.0
16. Other current expenditure 1)	0.0	-0.1	0.3	0.1	-0.4	0.1	0.2	0.0	0.0	-0.3	-0.1	0.3	-0.1	-0.1	0.0	-0.2	0.0	0.0
17. Total current expenditure	8.7	5.5	11.1	4.4	8.6	10.6	9.6	7.0	-5.0	-3.4	-10.7	-11.7	-0.6	-1.4	-0.6	3.5	-2.2	0.6
18. Gross saving 1)	0.7	1.5	-1.2	-0.3	-0.5	-0.2	-1.7	-4.8	1.7	-0.3	4.1	4.1	-1.0	1.0	3.0	-1.1	1.6	0.4
19. Capital transfers received	55.4	29.0	25.8	21.5	42.3	7.3	-7.3	-38.7	45.6	0.8	2.0	52.3	-42.8	23.4	-40.8	-19.7	8.5	-0.7
20. Total revenue	12.7	10.8	8.3	4.4	8.8	10.1	4.8	-6.0	0.9	-2.8	-2.0	-0.4	-6.0	1.9	3.0	0.5	1.7	1.7
21. Gross fixed capital formation	16.8	-1.8	3.7	-20.1	41.7	-9.6	19.7	0.4	-38.6	-38.9	-5.9	29.7	5.5	4.3	-17.6	11.1	-4.5	17.2
22. Other capital expenditure 1)	-0.4	0.7	0.3	-1.4	-1.5	1.4	0.8	-0.8	0.5	0.3	2.9	9.0	-12.5	3.5	-3.7	-0.1	-0.1	0.0
23. Total expenditure	8.5	6.2	10.7	-1.6	8.3	11.4	12.3	4.4	-7.7	-5.6	-5.4	6.0	-20.2	5.9	-8.7	3.9	-2.5	1.8
24. Tax burden	11.3	10.9	4.7	7.6	6.5	9.4	4.0	-5.1	-0.9	-3.8	-2.6	-5.5	-0.3	1.0	4.9	2.6	1.5	1.9
25. Net lending (+) or net borrowing (-)	1.6	1.7	-1.0	2.6	0.2	-0.8	-3.5	-5.0	3.9	0.9	1.4	-4.3	9.6	-2.1	6.2	-1.7	2.1	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	9.7	5.5	8.8	6.2	5.9	6.7	10.2	15.1	11.2	10.3	8.9	13.2	3.6	5.7	-0.5	1.2	-0.9	-0.8
2. Interest payments (% of GDP)	10.7	6.3	4.8	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	4.0	3.6	3.2	3.2	3.1	2.9
3. Implicit interest rate 2)	:	6.5	5.1	4.7	4.5	4.6	4.9	4.5	4.4	4.6	2.7	2.4	2.2	2.0	1.8	1.8	1.8	1.7
4. Nominal GDP growth rate	12.1	7.7	8.3	2.9	9.3	6.8	4.0	-1.8	-4.8	-8.4	-7.6	-5.5	-1.1	-1.3	-1.2	2.5	3.4	4.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	9.7	5.5	8.8	6.2	5.9	6.7	10.2	15.1	11.2	10.3	8.9	13.2	3.6	5.7	-0.5	1.2	-0.9	-0.8
6. Contribution of nominal GDP growth	:	-7.5	-7.8	-2.9	-9.2	-6.6	-4.0	2.1	6.5	13.4	14.2	9.3	2.0	2.4	2.1	-4.5	-6.0	-7.1
7. Stock-flow adjustment 3)	:	4.2	0.3	1.2	-0.6	-0.6	0.1	0.1	1.9	2.1	-35.7	-4.6	-4.0	-10.2	2.3	2.0	5.2	0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.0	-0.8	4.0	1.5	1.5	2.2	5.4	10.1	5.3	3.0	3.8	9.1	-0.4	2.1	-3.7	-2.0	-3.9	-3.7
9. Snow-ball effect	:	-1.3	-3.0	1.8	-4.8	-2.1	0.9	7.1	12.3	20.7	19.3	13.3	6.0	6.0	5.4	-1.3	-2.9	-4.1
10. Stock-flow adjustment 3)	:	4.2	0.3	1.2	-0.6	-0.6	0.1	0.1	1.9	2.1	-35.7	-4.6	-4.0	-10.2	2.3	2.0	5.2	0.1
(% of GDP)																		
11. Change in gross debt 5)	:	2.1	1.4	4.5	-3.8	-0.5	6.3	17.3	19.5	25.8	-12.5	17.9	1.5	-2.1	4.0	-1.3	-1.7	-7.7
12. Level of gross debt (end of year)	99.0	107.1	102.9	107.4	103.6	103.1	109.4	126.7	146.2	172.1	159.6	177.4	179.0	176.8	180.8	179.6	177.8	170.1

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 6A

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

Spain	(Mrd EURO-ESP)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	46.5	74.1	101.8	113.8	123.7	124.6	108.1	92.2	110.4	106.5	108.6	115.0	119.6	127.5	129.3	135.8	141.4	146.5
2. Current taxes on income and wealth	44.6	64.5	88.1	100.9	116.9	137.9	116.7	101.7	100.7	102.0	106.4	105.2	105.6	109.2	110.8	118.3	125.2	132.4
3. Social contributions	57.0	81.4	109.2	117.5	127.1	136.4	142.0	139.7	138.6	137.8	131.9	128.2	130.1	132.3	136.2	141.4	145.3	148.6
4. Of which actual social contributions	52.9	76.0	102.7	110.7	119.9	128.7	133.9	131.0	129.7	129.0	123.3	120.1	122.2	124.6	128.7	133.9	137.8	141.1
5. Other current revenue, including sales	19.9	22.1	26.6	28.4	33.1	38.0	40.1	42.0	41.2	41.5	42.9	43.4	42.2	40.0	40.5	39.9	41.6	44.3
6. Total current revenue	168.1	242.2	325.7	360.6	400.8	437.0	407.0	375.7	391.0	387.8	389.7	391.8	397.5	409.0	416.7	435.5	453.5	471.9
7. Government consumption expenditure	81.1	108.1	147.8	161.1	174.9	191.0	209.5	221.0	221.7	219.7	205.3	201.9	202.0	208.9	210.9	215.5	220.3	225.1
8. Collective consumption	36.1	46.9	62.7	67.3	73.9	81.1	88.9	91.9	94.1	94.3	88.4	87.5	88.0	89.3	89.0	89.8	90.7	91.6
9. Social transfers in kind	45.0	61.2	85.1	93.8	101.0	109.9	120.6	129.2	127.7	125.4	116.9	114.4	114.1	119.6	121.8	125.7	129.6	133.6
10. Compensation of employees	50.3	65.0	84.5	90.7	98.0	107.4	118.1	125.6	124.9	122.6	113.9	114.7	115.2	119.4	121.3	122.6	125.4	128.4
11. Intermediate consumption	19.7	26.0	38.7	43.2	47.2	54.2	59.2	61.0	61.1	61.3	58.6	54.8	55.2	57.5	57.0	57.7	58.8	59.7
12. Social transfers other than in kind	60.8	75.8	99.7	106.6	114.1	124.0	137.2	155.2	162.8	164.2	168.6	170.8	171.1	170.6	173.8	177.3	181.7	186.0
13. Social transfers in kind via market producers	9.5	14.8	21.1	23.4	26.2	26.0	28.9	31.7	31.6	30.5	28.6	28.2	27.7	28.2	29.0	29.7	30.6	31.5
14. Interest	22.7	20.4	17.1	16.2	16.1	16.9	17.3	18.4	20.3	26.4	31.0	35.7	36.1	33.3	31.4	29.2	28.3	27.8
15. Subsidies	4.6	7.5	8.9	9.7	10.4	11.9	12.4	12.4	12.3	12.1	9.9	10.8	11.3	12.3	11.3	12.3	12.8	13.3
16. Other current expenditure	6.2	10.5	13.6	15.4	17.2	17.0	19.6	20.6	18.3	19.6	17.2	18.0	17.4	16.4	17.6	16.8	17.5	18.1
17. Total current expenditure	173.8	219.9	283.5	305.3	329.2	357.5	392.7	424.9	431.2	436.7	427.8	432.9	433.9	437.6	441.4	445.7	455.2	465.0
18. Gross saving	-5.8	22.2	42.2	55.3	71.6	79.5	14.3	-49.3	-40.1	-48.9	-38.1	-41.1	-36.3	-28.6	-24.7	-10.2	-1.7	6.9
19. Capital transfers received	3.2	3.9	7.3	7.2	7.2	5.7	3.0	0.1	0.8	-0.4	1.6	3.8	6.0	6.8	4.9	5.9	7.3	7.6
20. Total revenue	171.3	246.0	333.0	367.8	408.1	442.6	410.0	375.8	391.8	387.4	391.3	395.6	403.5	415.7	421.6	441.4	460.8	479.5
21. Gross fixed capital formation	19.8	23.7	34.1	38.9	43.6	50.2	51.5	55.1	50.7	39.6	25.9	23.1	22.3	27.1	21.6	24.4	26.6	27.7
22. Other capital expenditure	10.0	9.5	15.7	12.4	13.1	14.1	15.2	13.9	11.3	14.2	46.5	11.4	9.3	8.1	9.0	7.7	8.0	8.3
23. Total expenditure	203.6	253.1	333.3	356.5	385.9	421.8	459.4	494.0	493.2	490.6	500.2	467.3	465.4	472.7	472.0	477.8	489.8	501.0
24. Tax burden	144.0	214.7	294.1	327.4	362.6	393.5	359.0	321.2	338.1	334.1	335.6	340.2	350.3	365.2	374.0	392.8	409.2	425.0
25. Net lending (+) or net borrowing (-)	-32.3	-7.1	-0.3	11.3	22.2	20.8	-49.3	-118.2	-101.4	-103.2	-108.8	-71.7	-61.9	-57.0	-50.4	-36.4	-29.0	-21.5

Table 6B

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

Spain	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.1	11.5	11.8	12.2	12.3	11.5	9.7	8.5	10.2	10.0	10.4	11.2	11.5	11.8	11.6	11.7	11.7	11.7
2. Current taxes on income and wealth	9.7	10.0	10.2	10.8	11.6	12.8	10.5	9.4	9.3	9.5	10.2	10.3	10.2	10.1	9.9	10.2	10.3	10.6
3. Social contributions	12.4	12.6	12.7	12.6	12.6	12.6	12.7	12.9	12.8	12.9	12.7	12.5	12.5	12.3	12.2	12.2	12.0	11.8
4. Of which actual social contributions	11.5	11.8	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.0	11.9	11.7	11.8	11.5	11.5	11.5	11.4	11.2
5. Other current revenue, including sales	4.3	3.4	3.1	3.1	3.3	3.5	3.6	3.9	3.8	3.9	4.1	4.2	4.1	3.7	3.6	3.4	3.4	3.5
6. Total current revenue	36.6	37.5	37.8	38.8	39.8	40.4	36.5	34.8	36.2	36.2	37.5	38.2	38.3	37.9	37.3	37.4	37.4	37.6
7. Government consumption expenditure	17.7	16.7	17.2	17.3	17.4	17.7	18.8	20.5	20.5	20.5	19.7	19.7	19.5	19.3	18.9	18.5	18.2	17.9
8. Collective consumption	7.8	7.3	7.3	7.2	7.3	7.5	8.0	8.5	8.7	8.8	8.5	8.5	8.5	8.3	8.0	7.7	7.5	7.3
9. Social transfers in kind	9.8	9.5	9.9	10.1	10.0	10.2	10.8	12.0	11.8	11.7	11.2	11.2	11.0	11.1	10.9	10.8	10.7	10.6
10. Compensation of employees	11.0	10.1	9.8	9.7	9.7	9.9	10.6	11.6	11.6	11.5	11.0	11.2	11.1	11.1	10.8	10.5	10.3	10.2
11. Intermediate consumption	4.3	4.0	4.5	4.6	4.7	5.0	5.3	5.7	5.6	5.7	5.6	5.3	5.3	5.3	5.1	5.0	4.8	4.8
12. Social transfers other than in kind	13.2	11.7	11.6	11.5	11.3	11.5	12.3	14.4	15.1	15.3	16.2	16.6	16.5	15.8	15.5	15.2	15.0	14.8
13. Social transfers in kind via market producers	2.1	2.3	2.5	2.5	2.6	2.4	2.6	2.9	2.9	2.9	2.7	2.7	2.7	2.6	2.6	2.6	2.5	2.5
14. Interest	4.9	3.2	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.5	3.5	3.1	2.8	2.5	2.3	2.2
15. Subsidies	1.0	1.2	1.0	1.0	1.0	1.1	1.1	1.2	1.1	1.1	1.0	1.0	1.1	1.1	1.0	1.1	1.1	1.1
16. Other current expenditure	1.3	1.6	1.6	1.7	1.7	1.6	1.8	1.9	1.7	1.8	1.7	1.8	1.7	1.5	1.6	1.4	1.4	1.4
17. Total current expenditure	37.8	34.0	32.9	32.8	32.7	33.1	35.2	39.4	39.9	40.8	41.1	42.2	41.8	40.5	39.5	38.3	37.6	37.1
18. Gross saving	-1.3	3.4	4.9	5.9	7.1	7.4	1.3	-4.6	-3.7	-4.6	-3.7	-4.0	-3.5	-2.6	-2.2	-0.9	-0.1	0.6
19. Capital transfers received	0.7	0.6	0.8	0.8	0.7	0.5	0.3	0.0	0.1	0.0	0.2	0.4	0.6	0.6	0.4	0.5	0.6	0.6
20. Total revenue	37.3	38.1	38.7	39.5	40.5	41.0	36.7	34.8	36.2	36.2	37.6	38.6	38.9	38.5	37.7	37.9	38.0	38.2
21. Gross fixed capital formation	4.3	3.7	4.0	4.2	4.3	4.6	4.6	5.1	4.7	3.7	2.5	2.2	2.1	2.5	1.9	2.1	2.2	2.2
22. Other capital expenditure	2.2	1.5	1.8	1.3	1.3	1.3	1.4	1.3	1.0	1.3	4.5	1.1	0.9	0.7	0.8	0.7	0.7	0.7
23. Total expenditure	44.3	39.2	38.7	38.3	38.3	39.0	41.2	45.8	45.6	45.8	48.1	45.6	44.8	43.8	42.2	41.1	40.4	39.9
24. Tax burden	31.3	33.2	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.3	33.2	33.8	33.8	33.4	33.8	33.8	33.9
25. Net lending (+) or net borrowing (-)	-7.0	-1.1	0.0	1.2	2.2	1.9	-4.4	-11.0	-9.4	-9.6	-10.5	-7.0	-6.0	-5.3	-4.5	-3.1	-2.4	-1.7

Table 6C

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

Spain	(EURO-ESP; annual percentage changes unless otherwise stated)																	
	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.4	7.3	11.3	11.8	8.7	0.7	-13.2	-14.7	19.7	-3.5	1.9	6.0	4.0	6.6	1.4	5.1	4.1	3.6
2. Current taxes on income and wealth	9.3	11.1	11.8	14.5	15.9	17.9	-15.4	-12.8	-1.0	1.3	4.3	-1.1	0.4	3.4	1.5	6.8	5.8	5.8
3. Social contributions	7.3	9.1	6.9	7.6	8.2	7.3	4.1	-1.6	-0.8	-0.6	-4.3	-2.8	1.4	1.7	2.9	3.9	2.7	2.3
4. Of which actual social contributions	7.7	9.4	7.1	7.7	8.4	7.3	4.0	-2.2	-0.9	-0.6	-4.4	-2.6	1.7	2.0	3.2	4.1	2.9	2.4
5. Other current revenue, including sales	4.1	-2.5	1.7	6.9	16.4	14.9	5.6	4.7	-1.8	0.6	3.5	1.1	-2.7	-5.3	1.3	-1.4	4.2	6.5
6. Total current revenue	7.5	7.9	9.1	10.7	11.1	9.0	-6.9	-7.7	4.1	-0.8	0.5	0.5	1.5	2.9	1.9	4.5	4.1	4.1
7. Government consumption expenditure	5.6	8.0	9.7	9.0	8.6	9.2	9.7	5.5	0.3	-0.9	-6.6	-1.7	0.1	3.4	0.9	2.2	2.2	2.2
8. Collective consumption	4.6	8.0	7.9	7.3	9.9	9.8	9.6	3.3	2.4	0.2	-6.2	-1.1	0.6	1.5	-0.3	0.9	0.9	1.0
9. Social transfers in kind	6.4	8.1	11.1	10.2	7.7	8.8	9.8	7.1	-1.2	-1.7	-6.8	-2.1	-0.3	4.9	1.9	3.2	3.1	3.0
10. Compensation of employees	5.5	6.5	7.2	7.4	8.1	9.6	10.0	6.3	-0.5	-1.8	-7.1	0.7	0.4	3.6	1.6	1.0	2.3	2.4
11. Intermediate consumption	2.3	10.1	12.5	11.7	9.1	15.0	9.2	3.1	0.0	0.4	-4.4	-6.6	0.8	4.1	-0.9	1.3	1.8	1.6
12. Social transfers other than in kind	5.1	7.1	7.7	7.0	7.0	8.7	10.6	13.1	4.9	0.8	2.7	1.3	0.2	-0.3	1.9	2.0	2.5	2.4
13. Social transfers in kind via market producers	6.7	9.6	13.3	10.6	11.9	-0.5	10.9	9.8	-0.4	-3.2	-6.4	-1.3	-1.9	1.9	2.9	2.5	3.0	3.0
14. Interest	8.2	0.5	-7.4	-5.2	-0.7	4.9	2.3	6.3	10.3	30.0	17.5	15.2	1.1	-7.7	-5.6	-7.0	-3.0	-2.0
15. Subsidies	3.4	3.4	2.5	9.9	7.2	13.7	4.3	0.6	-1.1	-1.5	-18.2	8.6	5.3	8.4	-7.9	9.2	4.2	3.5
16. Other current expenditure 1)	0.1	0.0	-0.1	0.1	0.1	-0.1	0.2	0.2	-0.2	0.1	-0.2	0.1	-0.1	-0.2	0.1	-0.1	0.0	0.0
17. Total current expenditure	5.6	6.7	7.1	7.7	7.8	8.6	9.8	8.2	1.5	1.3	-2.0	1.2	0.2	0.9	0.9	1.0	2.1	2.1
18. Gross saving 1)	0.7	0.4	0.7	1.0	1.2	0.2	-6.1	-5.8	0.9	-0.9	0.9	-0.3	0.5	0.9	0.4	1.3	0.7	0.7
19. Capital transfers received	-10.3	-23.6	19.7	-1.5	1.1	-22.0	-46.1	-95.4	444.6	-155.7	-478.2	140.5	55.6	13.6	-27.6	19.6	24.8	3.5
20. Total revenue	7.2	7.2	9.3	10.5	10.9	8.5	-7.4	-8.3	4.3	-1.1	1.0	1.1	2.0	3.0	1.4	4.7	4.4	4.0
21. Gross fixed capital formation	-10.2	4.5	3.2	13.9	12.2	15.1	2.6	7.1	-8.1	-21.8	-34.7	-10.9	-3.3	21.5	-20.3	13.0	9.0	4.3
22. Other capital expenditure 1)	-0.5	0.0	0.6	-0.5	0.0	0.0	0.1	-0.1	-0.2	0.3	3.1	-3.4	-0.2	-0.1	0.1	-0.1	0.0	0.0
23. Total expenditure	3.0	6.7	8.4	7.0	8.2	9.3	8.9	7.5	-0.2	-0.5	2.0	-6.6	-0.4	1.6	-0.1	1.2	2.5	2.3
24. Tax burden	7.3	9.2	10.4	11.3	10.8	8.5	-8.8	-10.5	5.3	-1.2	0.4	1.4	3.0	4.3	2.4	5.0	4.2	3.9
25. Net lending (+) or net borrowing (-)	1.7	0.2	0.3	1.2	1.0	-0.3	-6.3	-6.5	1.6	-0.3	-0.8	3.5	1.0	0.7	0.8	1.4	0.7	0.7

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	7.0	0.5	0.0	-1.2	-2.2	-1.9	4.4	11.0	9.4	9.6	10.5	7.0	6.0	5.3	4.5	3.1	2.4	1.7	
2. Interest payments (% of GDP)	4.9	3.0	2.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.5	3.5	3.1	2.8	2.5	2.3	2.2	
3. Implicit interest rate 2)	:	5.5	4.5	4.2	4.1	4.3	4.5	4.2	3.6	4.1	4.2	4.0	3.7	3.2	2.9	2.6	2.5	2.4	
4. Nominal GDP growth rate	7.8	8.2	7.2	8.0	8.3	7.2	3.3	-3.3	0.2	-1.0	-2.9	-1.4	1.2	4.1	3.6	4.0	4.2	3.5	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.0	0.5	0.0	-1.2	-2.2	-1.9	4.4	11.0	9.4	9.6	10.5	7.0	6.0	5.3	4.5	3.1	2.4	1.7	
6. Contribution of nominal GDP growth	:	-4.4	-3.2	-3.4	-3.2	-2.6	-1.1	1.4	-0.1	0.6	2.0	1.2	-1.1	-3.9	-3.4	-3.8	-3.9	-3.3	
7. Stock-flow adjustment 3)	:	0.1	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.8	3.7	1.5	0.1	-2.3	-1.5	0.1	0.1	0.1	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-2.4	-1.9	-3.0	-3.8	-3.5	2.9	9.3	7.5	7.2	7.5	3.5	2.5	2.2	1.7	0.6	0.1	-0.5	
9. Snow-ball effect	:	-1.5	-1.2	-1.6	-1.6	-1.1	0.4	3.1	1.8	3.1	5.0	4.7	2.4	-0.8	-0.6	-1.3	-1.6	-1.1	
10. Stock-flow adjustment 3)	:	0.1	0.8	1.6	2.1	1.2	0.6	1.0	-1.9	-0.8	3.7	1.5	0.1	-2.3	-1.5	0.1	0.1	0.1	
(% of GDP)																			
11. Change in gross debt 5)	:	-3.8	-2.4	-3.0	-3.4	-3.3	3.9	13.3	7.4	9.4	16.2	9.7	4.9	-0.9	-0.5	-0.6	-1.5	-1.5	
12. Level of gross debt (end of year)	61.7	54.2	45.3	42.3	38.9	35.6	39.5	52.8	60.1	69.5	85.7	95.5	100.4	99.4	99.0	98.4	96.9	95.5	

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 7A

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

France

(Mrd EURO-FRF)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	190	227	258	269	280	290	293	289	293	311	320	329	337	347	356	370	385	398
2. Current taxes on income and wealth	96	173	186	197	216	225	234	204	221	238	257	269	271	275	278	282	302	308
3. Social contributions	242	258	299	312	329	341	351	354	362	376	387	399	409	413	418	432	430	440
4. Of which actual social contributions	222	232	269	281	297	308	316	318	324	337	346	357	366	370	375	388	385	395
5. Other current revenue, including sales	69	77	87	92	98	104	111	110	113	116	116	118	120	122	122	123	126	130
6. Total current revenue	598	735	830	871	923	961	989	958	988	1041	1079	1115	1137	1157	1174	1207	1243	1275
7. Government consumption expenditure	281	328	391	405	418	433	447	464	476	486	498	508	516	521	527	538	552	564
8. Collective consumption	109	126	142	146	150	154	158	165	168	172	177	181	181	182	183	187	191	195
9. Social transfers in kind	172	202	249	259	268	279	289	299	308	314	320	327	334	339	344	351	361	369
10. Compensation of employees	161	191	219	227	233	241	247	254	260	264	268	273	279	281	284	289	294	300
11. Intermediate consumption	63	71	83	87	89	91	93	99	102	104	107	110	110	111	111	113	120	124
12. Social transfers other than in kind	216	248	297	310	325	339	351	371	383	394	408	421	429	436	443	450	460	471
13. Social transfers in kind via market producers	54	69	90	94	98	104	108	112	116	119	122	125	128	130	133	137	140	144
14. Interest	40	42	46	46	47	51	56	47	48	54	54	48	47	44	42	41	41	42
15. Subsidies	18	20	24	24	25	27	29	35	36	35	36	36	47	56	58	60	67	69
16. Other current expenditure	40	47	57	61	64	67	70	75	77	78	81	85	83	84	86	87	89	92
17. Total current expenditure	593	689	815	849	881	919	954	993	1022	1047	1076	1097	1122	1143	1157	1177	1211	1241
18. Gross saving	5	46	15	23	42	41	35	-35	-34	-5	3	18	15	14	17	30	32	34
19. Capital transfers received	3	5	9	10	6	6	5	4	4	5	6	4	5	8	7	7	7	7
20. Total revenue	601	740	839	881	929	967	994	961	992	1047	1085	1119	1141	1165	1180	1214	1250	1282
21. Gross fixed capital formation	51	58	68	71	73	77	79	82	83	82	85	84	80	75	75	76	81	86
22. Other capital expenditure	20	12	16	17	19	20	25	25	23	24	25	25	24	25	24	27	26	28
23. Total expenditure	664	759	899	937	973	1016	1058	1101	1128	1152	1186	1207	1226	1243	1256	1279	1318	1354
24. Tax burden	511	637	720	757	800	829	849	814	842	892	929	960	979	1000	1016	1048	1079	1107
25. Net lending (+) or net borrowing (-)	-63	-20	-60	-56	-43	-49	-64	-139	-136	-106	-101	-87	-84	-79	-76	-65	-69	-72

Table 7B

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

France	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	15.5	15.3	15.1	15.2	15.1	14.9	14.7	14.9	14.7	15.1	15.3	15.5	15.7	15.8	16.0	16.2	16.3	16.3
2. Current taxes on income and wealth	7.8	11.6	10.9	11.1	11.7	11.6	11.7	10.5	11.0	11.6	12.3	12.7	12.6	12.5	12.5	12.4	12.8	12.7
3. Social contributions	19.8	17.4	17.5	17.6	17.7	17.5	17.6	18.3	18.1	18.3	18.5	18.9	19.0	18.8	18.8	18.9	18.2	18.1
4. Of which actual social contributions	18.1	15.6	15.7	15.9	16.0	15.8	15.8	16.4	16.2	16.3	16.6	16.9	17.1	16.9	16.8	17.0	16.3	16.2
5. Other current revenue, including sales	5.7	5.2	5.1	5.2	5.3	5.4	5.6	5.7	5.6	5.6	5.6	5.6	5.6	5.6	5.5	5.4	5.4	5.3
6. Total current revenue	48.8	49.5	48.5	49.2	49.8	49.4	49.6	49.4	49.4	50.6	51.7	52.7	52.9	52.7	52.7	52.8	52.7	52.4
7. Government consumption expenditure	22.9	22.1	22.8	22.9	22.6	22.3	22.4	23.9	23.8	23.6	23.8	24.0	24.0	23.7	23.6	23.5	23.4	23.2
8. Collective consumption	8.9	8.5	8.3	8.2	8.1	7.9	7.9	8.5	8.4	8.4	8.5	8.5	8.4	8.3	8.2	8.2	8.1	8.0
9. Social transfers in kind	14.0	13.6	14.5	14.6	14.5	14.3	14.5	15.4	15.4	15.2	15.4	15.4	15.6	15.5	15.4	15.4	15.3	15.2
10. Compensation of employees	13.2	12.9	12.8	12.8	12.6	12.4	12.4	13.1	13.0	12.8	12.9	12.9	13.0	12.8	12.7	12.7	12.5	12.3
11. Intermediate consumption	5.1	4.8	4.8	4.9	4.8	4.7	4.7	5.1	5.1	5.1	5.1	5.2	5.1	5.1	5.0	4.9	5.1	5.1
12. Social transfers other than in kind	17.6	16.7	17.3	17.5	17.5	17.4	17.6	19.2	19.2	19.1	19.6	19.9	20.0	19.8	19.9	19.7	19.5	19.3
13. Social transfers in kind via market producers	4.4	4.7	5.3	5.3	5.3	5.3	5.4	5.8	5.8	5.8	5.8	5.9	6.0	5.9	6.0	6.0	5.9	5.9
14. Interest	3.3	2.8	2.7	2.6	2.5	2.6	2.8	2.4	2.4	2.6	2.6	2.3	2.2	2.0	1.9	1.8	1.7	1.7
15. Subsidies	1.5	1.4	1.4	1.4	1.4	1.4	1.5	1.8	1.8	1.7	1.7	1.7	2.2	2.6	2.6	2.6	2.8	2.8
16. Other current expenditure	3.3	3.2	3.3	3.5	3.4	3.4	3.5	3.9	3.8	3.8	3.9	4.0	3.8	3.8	3.9	3.8	3.8	3.8
17. Total current expenditure	48.4	46.4	47.7	47.9	47.5	47.2	47.8	51.2	51.1	50.8	51.6	51.9	52.2	52.1	51.9	51.5	51.4	51.0
18. Gross saving	0.4	3.1	0.9	1.3	2.3	2.1	1.8	-1.8	-1.7	-0.3	0.1	0.8	0.7	0.6	0.8	1.3	1.4	1.4
19. Capital transfers received	0.2	0.3	0.5	0.5	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.4	0.3	0.3	0.3	0.3
20. Total revenue	49.1	49.8	49.0	49.7	50.2	49.7	49.8	49.6	49.6	50.8	52.0	52.9	53.1	53.1	53.0	53.1	53.0	52.7
21. Gross fixed capital formation	4.2	3.9	4.0	4.0	3.9	3.9	3.9	4.3	4.1	4.0	4.1	4.0	3.7	3.4	3.4	3.3	3.5	3.5
22. Other capital expenditure	1.6	0.8	0.9	1.0	1.0	1.0	1.2	1.3	1.2	1.2	1.2	1.2	1.1	1.2	1.1	1.2	1.1	1.1
23. Total expenditure	54.2	51.1	52.5	52.9	52.5	52.2	53.0	56.8	56.4	56.0	56.8	57.0	57.1	56.7	56.4	56.0	55.9	55.7
24. Tax burden	41.7	42.9	42.1	42.7	43.1	42.6	42.5	42.0	42.1	43.3	44.5	45.4	45.6	45.6	45.6	45.8	45.8	45.5
25. Net lending (+) or net borrowing (-)	-5.1	-1.3	-3.5	-3.2	-2.3	-2.5	-3.2	-7.2	-6.8	-5.1	-4.8	-4.1	-3.9	-3.6	-3.4	-2.9	-2.9	-3.0

Table 7C

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

France

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	6.3	1.6	5.8	4.6	3.8	3.7	1.1	-1.4	1.3	6.0	2.9	2.9	2.5	3.1	2.4	4.0	4.1	3.2
2. Current taxes on income and wealth	9.6	5.8	5.9	5.9	9.4	4.1	4.3	-13.0	8.1	8.0	7.8	4.9	0.6	1.3	1.1	1.8	6.9	1.9
3. Social contributions	3.5	4.0	3.1	4.4	5.3	3.8	2.8	1.0	2.1	4.0	2.9	3.0	2.5	0.9	1.4	3.3	-0.5	2.5
4. Of which actual social contributions	3.1	4.0	3.1	4.5	5.6	3.6	2.6	0.6	2.0	3.9	2.8	3.1	2.6	1.0	1.5	3.4	-0.8	2.5
5. Other current revenue, including sales	4.0	7.7	5.0	5.8	6.9	6.2	6.2	-0.8	2.2	3.3	-0.3	1.7	1.6	1.9	0.3	0.3	2.8	2.8
6. Total current revenue	5.4	4.0	4.7	4.9	5.9	4.1	3.0	-3.2	3.2	5.4	3.7	3.3	2.0	1.7	1.5	2.8	3.0	2.6
7. Government consumption expenditure	4.1	4.2	4.1	3.7	3.3	3.5	3.2	3.7	2.6	2.1	2.4	2.0	1.6	1.0	1.1	2.1	2.6	2.1
8. Collective consumption	6.0	3.2	4.4	2.9	2.9	2.6	2.8	4.4	1.8	2.4	2.8	2.1	0.3	0.1	0.8	2.1	2.3	2.0
9. Social transfers in kind	2.9	4.7	3.9	4.2	3.5	4.1	3.5	3.4	3.1	1.9	2.1	2.0	2.3	1.5	1.3	2.2	2.8	2.2
10. Compensation of employees	4.1	3.8	2.4	3.4	2.7	3.3	2.5	3.0	2.3	1.5	1.8	1.7	2.0	1.0	0.8	2.1	1.5	1.9
11. Intermediate consumption	7.0	6.6	6.7	4.7	2.7	2.1	2.3	6.4	3.5	1.6	3.0	2.3	-0.2	1.7	0.1	1.2	6.7	2.7
12. Social transfers other than in kind	3.2	2.3	4.6	4.5	4.9	4.4	3.4	5.8	3.1	3.0	3.6	3.0	2.0	1.5	1.7	1.7	2.1	2.3
13. Social transfers in kind via market producers	5.3	6.9	5.4	3.8	5.0	5.4	4.2	3.8	3.2	2.4	2.6	2.4	2.9	1.8	2.3	2.3	2.6	2.8
14. Interest	6.7	1.5	2.2	1.4	0.6	9.0	10.2	-17.2	2.5	12.5	0.4	-10.5	-3.5	-4.4	-5.5	-2.0	-0.2	2.3
15. Subsidies	3.5	2.1	-3.5	-0.4	4.5	7.1	8.1	18.8	5.5	-4.6	4.5	0.4	29.5	18.8	2.5	3.9	11.4	4.1
16. Other current expenditure 1)	0.0	0.0	-0.1	0.1	0.0	0.0	0.1	0.4	0.0	-0.1	0.1	0.1	-0.2	0.0	0.0	-0.1	0.0	0.0
17. Total current expenditure	4.3	3.9	3.7	4.1	3.8	4.3	3.8	4.0	2.9	2.4	2.8	1.9	2.2	1.9	1.2	1.7	2.9	2.5
18. Gross saving 1)	0.6	0.0	0.5	0.4	1.0	-0.1	-0.4	-3.6	0.1	1.4	0.4	0.7	-0.1	-0.1	0.1	0.6	0.0	0.0
19. Capital transfers received	22.7	11.8	3.0	11.0	-33.1	-5.9	-22.5	-22.4	0.4	45.6	7.2	-24.9	5.5	74.8	-18.0	4.3	-1.6	5.6
20. Total revenue	5.5	4.1	4.7	5.0	5.5	4.0	2.8	-3.3	3.2	5.5	3.7	3.1	2.0	2.0	1.4	2.8	2.9	2.6
21. Gross fixed capital formation	1.5	9.4	6.2	4.8	2.5	5.5	2.6	4.8	0.6	-1.6	3.6	-0.3	-5.5	-5.8	0.2	0.6	7.8	5.2
22. Other capital expenditure 1)	-0.6	-0.3	0.0	0.1	0.0	0.0	0.2	0.1	-0.2	0.0	0.0	0.0	-0.1	0.0	-0.1	0.1	-0.1	0.0
23. Total expenditure	2.9	3.6	4.0	4.3	3.8	4.5	4.1	4.1	2.5	2.2	2.9	1.8	1.6	1.4	1.0	1.8	3.0	2.7
24. Tax burden	5.6	3.6	4.8	5.1	5.6	3.7	2.4	-4.1	3.5	5.9	4.2	3.3	2.0	2.1	1.6	3.2	3.0	2.6
25. Net lending (+) or net borrowing (-)	1.2	0.3	0.4	0.3	0.8	-0.2	-0.6	-4.0	0.4	1.7	0.3	0.7	0.2	0.3	0.2	0.5	-0.1	0.0

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	5.1	1.4	3.5	3.2	2.3	2.5	3.2	7.2	6.8	5.1	4.8	4.1	3.9	3.6	3.4	2.9	2.9	3.0
2. Interest payments (% of GDP)	3.3	2.9	2.7	2.6	2.5	2.6	2.8	2.4	2.4	2.6	2.6	2.3	2.2	2.0	1.9	1.8	1.7	1.7
3. Implicit interest rate 2)	:	5.1	4.4	4.1	3.9	4.3	4.5	3.4	3.1	3.3	3.1	2.6	2.4	2.2	2.0	1.9	1.9	1.8
4. Nominal GDP growth rate	3.3	4.0	4.5	3.6	4.6	5.0	2.6	-2.8	3.1	3.0	1.3	1.4	1.5	2.2	1.6	2.5	3.2	3.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.1	1.4	3.5	3.2	2.3	2.5	3.2	7.2	6.8	5.1	4.8	4.1	3.9	3.6	3.4	2.9	2.9	3.0
6. Contribution of nominal GDP growth	:	-2.3	-2.7	-2.3	-2.9	-3.1	-1.6	2.0	-2.3	-2.4	-1.1	-1.2	-1.4	-2.0	-1.5	-2.4	-3.0	-3.0
7. Stock-flow adjustment 3)	:	0.3	0.8	0.6	-2.2	0.5	2.1	1.8	-1.8	0.8	0.7	-0.1	0.1	-0.8	-1.2	-0.1	0.1	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-1.5	0.8	0.5	-0.2	-0.1	0.4	4.8	4.4	2.5	2.2	1.9	1.8	1.6	1.5	1.1	1.2	1.2
9. Snow-ball effect	:	0.6	-0.1	0.4	-0.4	-0.4	1.2	4.4	0.0	0.2	1.5	1.1	0.8	0.0	0.4	-0.6	-1.2	-1.3
10. Stock-flow adjustment 3)	:	0.3	0.8	0.6	-2.2	0.5	2.1	1.8	-1.8	0.8	0.7	-0.1	0.1	-0.8	-1.2	-0.1	0.1	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-0.5	1.5	1.5	-2.8	0.0	3.7	10.9	2.7	3.6	4.4	2.9	2.6	0.8	0.7	0.4	0.0	0.0
12. Level of gross debt (end of year)	55.8	58.1	65.7	67.1	64.4	64.3	68.0	78.9	81.6	85.2	89.6	92.4	95.0	95.8	96.5	96.9	96.9	96.9

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 8A

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

Italy	(Mrd EURO-ITL)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	115.7	178.4	199.1	207.7	225.1	231.5	221.6	211.5	223.9	231.1	246.7	239.8	248.8	250.1	242.7	251.4	255.8	262.2
2. Current taxes on income and wealth	137.0	170.9	185.2	190.9	213.3	233.4	239.7	222.4	226.5	226.8	239.8	240.9	237.8	242.9	247.8	249.6	252.2	251.8
3. Social contributions	138.7	145.9	176.6	182.0	184.3	203.1	212.9	212.1	213.7	216.3	215.8	215.3	214.3	219.1	221.5	226.2	233.9	238.3
4. Of which actual social contributions	122.8	141.9	173.1	178.6	180.9	199.3	209.1	208.2	209.7	212.2	211.7	211.2	210.4	215.1	217.6	222.2	229.8	234.1
5. Other current revenue, including sales	39.5	47.6	53.7	53.4	54.9	56.3	58.6	60.3	62.1	62.9	63.4	67.3	68.7	68.6	69.4	70.7	73.2	74.0
6. Total current revenue	430.9	542.8	614.6	633.9	677.6	724.2	732.8	706.2	726.2	737.1	765.7	763.3	769.8	780.6	781.4	797.8	815.2	826.3
7. Government consumption expenditure	172.2	221.6	277.5	291.6	300.9	304.8	317.1	324.4	327.6	320.9	315.4	315.4	313.3	311.3	315.2	318.5	321.6	324.4
8. Collective consumption	77.6	94.0	118.2	122.2	123.8	124.2	130.7	133.5	135.5	133.6	131.1	132.0	128.9	127.5	129.5	130.9	132.1	133.3
9. Social transfers in kind	94.7	127.6	159.2	169.4	177.1	180.6	186.4	190.9	192.1	187.3	184.3	183.4	184.4	183.7	185.7	187.7	189.5	191.1
10. Compensation of employees	103.8	124.6	150.1	156.6	163.8	164.3	170.3	171.7	172.5	169.6	166.1	164.8	163.5	162.1	164.0	165.9	168.1	170.4
11. Intermediate consumption	44.9	58.8	72.4	76.4	75.1	78.3	82.6	85.6	87.4	87.2	87.0	89.6	88.9	89.6	90.7	92.0	92.3	93.5
12. Social transfers other than in kind	154.2	195.7	234.6	242.2	252.1	264.4	277.3	291.6	298.7	304.5	311.4	319.7	326.9	332.8	337.5	343.6	352.9	359.1
13. Social transfers in kind via market producers	18.4	28.0	38.5	40.8	41.9	42.5	43.4	45.6	46.3	44.6	43.3	43.6	44.2	43.7	44.5	45.2	46.4	46.3
14. Interest	109.8	76.0	66.7	67.2	68.9	76.7	80.5	69.5	68.8	76.4	83.6	77.6	74.4	68.0	66.5	65.6	64.2	63.4
15. Subsidies	17.3	16.2	18.3	17.3	18.0	18.6	18.8	21.6	23.2	23.5	25.9	27.5	30.4	28.5	30.6	30.4	30.7	30.7
16. Other current expenditure	13.2	26.3	32.3	32.8	33.1	35.6	36.8	37.3	36.9	37.0	37.6	38.5	37.1	36.4	37.7	38.5	39.1	42.3
17. Total current expenditure	461.6	525.6	613.0	633.4	652.8	680.3	709.5	722.9	733.8	742.8	755.0	761.3	765.4	761.1	771.3	781.3	793.7	805.7
18. Gross saving	-30.7	17.2	1.6	0.5	24.8	43.8	23.3	-16.6	-7.6	-5.7	10.7	2.0	4.4	19.5	10.1	16.5	21.5	20.6
19. Capital transfers received	7.9	4.6	12.2	6.3	4.4	4.4	3.9	15.5	6.2	10.7	5.9	8.8	6.7	6.8	6.7	8.3	5.6	4.1
20. Total revenue	438.8	547.4	626.7	640.1	682.0	728.6	736.7	721.8	732.4	747.8	771.7	772.0	776.4	787.4	788.2	806.1	820.8	830.4
21. Gross fixed capital formation	25.9	35.3	43.8	44.7	45.5	46.8	48.6	54.2	46.8	45.3	41.4	38.6	36.8	36.9	35.4	35.0	35.9	36.4
22. Other capital expenditure	22.8	3.0	21.6	24.2	39.2	26.0	22.5	27.6	19.9	20.4	22.5	19.6	23.4	32.2	23.4	26.3	23.0	24.8
23. Total expenditure	510.3	563.8	678.4	702.3	737.5	753.1	780.7	804.7	800.5	808.6	818.9	819.4	825.6	830.1	830.1	842.6	852.7	866.8
24. Tax burden	382.3	494.0	567.4	580.8	621.6	666.7	673.1	656.3	665.8	679.4	701.8	698.0	700.7	711.6	716.4	730.5	743.7	752.3
25. Net lending (+) or net borrowing (-)	-71.4	-16.4	-51.7	-62.2	-55.5	-24.6	-43.9	-82.9	-68.1	-60.8	-47.2	-47.3	-49.1	-42.7	-41.9	-36.5	-31.9	-36.4

Table 8B

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

Italy	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.7	14.4	13.7	13.9	14.5	14.4	13.6	13.4	14.0	14.1	15.3	14.9	15.3	15.1	14.4	14.7	14.5	14.6
2. Current taxes on income and wealth	13.9	13.8	12.8	12.8	13.8	14.5	14.7	14.1	14.1	13.9	14.9	15.0	14.7	14.7	14.7	14.6	14.3	14.0
3. Social contributions	14.1	11.8	12.2	12.2	11.9	12.6	13.0	13.5	13.3	13.2	13.4	13.4	13.2	13.3	13.2	13.2	13.3	13.2
4. Of which actual social contributions	12.5	11.4	12.0	12.0	11.7	12.4	12.8	13.2	13.1	13.0	13.1	13.2	13.0	13.0	12.9	13.0	13.1	13.0
5. Other current revenue, including sales	4.0	3.8	3.7	3.6	3.5	3.5	3.6	3.8	3.9	3.8	3.9	4.2	4.2	4.1	4.1	4.1	4.2	4.1
6. Total current revenue	43.7	43.8	42.4	42.5	43.8	45.0	44.9	44.9	45.3	45.0	47.5	47.6	47.5	47.2	46.5	46.5	46.3	45.9
7. Government consumption expenditure	17.5	17.9	19.2	19.6	19.4	18.9	19.4	20.6	20.4	19.6	19.6	19.7	19.3	18.8	18.8	18.6	18.3	18.0
8. Collective consumption	7.9	7.6	8.2	8.2	8.0	7.7	8.0	8.5	8.4	8.2	8.1	8.2	7.9	7.7	7.7	7.6	7.5	7.4
9. Social transfers in kind	9.6	10.3	11.0	11.4	11.4	11.2	11.4	12.1	12.0	11.4	11.4	11.4	11.4	11.1	11.1	10.9	10.8	10.6
10. Compensation of employees	10.5	10.1	10.4	10.5	10.6	10.2	10.4	10.9	10.8	10.4	10.3	10.3	10.1	9.8	9.8	9.7	9.6	9.5
11. Intermediate consumption	4.6	4.7	5.0	5.1	4.9	4.9	5.1	5.4	5.4	5.3	5.4	5.6	5.5	5.4	5.4	5.4	5.2	5.2
12. Social transfers other than in kind	15.7	15.8	16.2	16.3	16.3	16.4	17.0	18.5	18.6	18.6	19.3	19.9	20.2	20.1	20.1	20.0	20.1	19.9
13. Social transfers in kind via market producers	1.9	2.3	2.7	2.7	2.7	2.6	2.7	2.9	2.9	2.7	2.7	2.7	2.7	2.6	2.6	2.6	2.6	2.6
14. Interest	11.1	6.1	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.1	4.0	3.8	3.6	3.5
15. Subsidies	1.8	1.3	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.6	1.7	1.9	1.7	1.8	1.8	1.7	1.7
16. Other current expenditure	1.3	2.1	2.2	2.2	2.1	2.2	2.3	2.4	2.3	2.3	2.3	2.4	2.3	2.2	2.2	2.2	2.2	2.3
17. Total current expenditure	46.9	42.4	42.3	42.5	42.2	42.3	43.5	46.0	45.7	45.4	46.8	47.4	47.2	46.1	45.9	45.6	45.1	44.7
18. Gross saving	-3.1	1.4	0.1	0.0	1.6	2.7	1.4	-1.1	-0.5	-0.4	0.7	0.1	0.3	1.2	0.6	1.0	1.2	1.1
19. Capital transfers received	0.8	0.4	0.8	0.4	0.3	0.3	0.2	1.0	0.4	0.7	0.4	0.5	0.4	0.4	0.4	0.5	0.3	0.2
20. Total revenue	44.6	44.2	43.3	43.0	44.0	45.3	45.1	45.9	45.6	45.7	47.8	48.1	47.9	47.7	46.9	47.0	46.7	46.1
21. Gross fixed capital formation	2.6	2.9	3.0	3.0	2.9	2.9	3.0	3.4	2.9	2.8	2.6	2.4	2.3	2.2	2.1	2.0	2.0	2.0
22. Other capital expenditure	2.3	0.2	1.5	1.6	2.5	1.6	1.4	1.8	1.2	1.2	1.4	1.2	1.4	1.9	1.4	1.5	1.3	1.4
23. Total expenditure	51.8	45.5	46.8	47.1	47.6	46.8	47.8	51.2	49.9	49.4	50.8	51.1	50.9	50.2	49.4	49.1	48.5	48.1
24. Tax burden	38.8	39.9	39.2	39.0	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.2	43.1	42.6	42.6	42.3	41.8
25. Net lending (+) or net borrowing (-)	-7.3	-1.3	-3.6	-4.2	-3.6	-1.5	-2.7	-5.3	-4.2	-3.7	-2.9	-2.9	-3.0	-2.6	-2.5	-2.1	-1.8	-2.0

Table 8C

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

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	4.3	4.6	4.3	4.3	8.4	2.8	-4.3	-4.6	5.9	3.2	6.8	-2.8	3.8	0.5	-3.0	3.6	1.8	2.5
2. Current taxes on income and wealth	10.4	1.7	3.8	3.1	11.8	9.4	2.7	-7.2	1.9	0.1	5.7	0.5	-1.3	2.1	2.0	0.7	1.1	-0.2
3. Social contributions	8.2	2.1	4.7	3.0	1.3	10.2	4.9	-0.4	0.7	1.2	-0.2	-0.3	-0.4	2.2	1.1	2.1	3.4	1.9
4. Of which actual social contributions	18.8	2.1	5.0	3.2	1.3	10.2	4.9	-0.5	0.7	1.2	-0.2	-0.3	-0.4	2.2	1.1	2.1	3.4	1.9
5. Other current revenue, including sales	8.5	1.7	8.6	-0.5	2.8	2.5	4.1	2.8	3.1	1.2	0.8	6.1	2.2	-0.3	1.3	1.8	3.6	1.0
6. Total current revenue	7.9	2.7	4.6	3.1	6.9	6.9	1.2	-3.6	2.8	1.5	3.9	-0.3	0.8	1.4	0.1	2.1	2.2	1.4
7. Government consumption expenditure	7.3	7.0	5.1	5.1	3.2	1.3	4.0	2.3	1.0	-2.1	-1.7	0.0	-0.7	-0.7	1.3	1.1	1.0	0.9
8. Collective consumption	6.6	5.1	5.2	3.4	1.3	0.3	5.2	2.2	1.5	-1.4	-1.8	0.7	-2.3	-1.1	1.6	1.1	1.0	0.9
9. Social transfers in kind	7.9	8.4	5.0	6.4	4.5	2.0	3.2	2.4	0.6	-2.5	-1.6	-0.5	0.5	-0.3	1.1	1.1	1.0	0.9
10. Compensation of employees	9.1	4.7	3.6	4.3	4.6	0.3	3.6	0.8	0.5	-1.7	-2.0	-0.8	-0.8	-0.8	1.2	1.2	1.3	1.4
11. Intermediate consumption	5.1	7.1	5.7	5.6	-1.7	4.2	5.5	3.7	2.0	-0.2	-0.2	2.9	-0.8	0.8	1.2	1.5	0.3	1.3
12. Social transfers other than in kind	7.5	2.8	4.6	3.3	4.1	4.9	4.9	5.2	2.4	1.9	2.3	2.6	2.2	1.8	1.4	1.8	2.7	1.7
13. Social transfers in kind via market producers	7.1	16.3	8.9	6.0	2.7	1.5	2.0	5.1	1.6	-3.6	-2.8	0.5	1.5	-1.1	1.7	1.5	2.8	-0.2
14. Interest	5.3	1.3	-3.5	0.7	2.5	11.3	5.0	-13.7	-0.9	11.0	9.4	-7.1	-4.2	-8.5	-2.3	-1.3	-2.2	-1.3
15. Subsidies	-0.7	8.5	-2.6	-5.7	4.0	3.2	1.2	15.0	7.5	1.2	10.0	6.5	10.4	-6.3	7.2	-0.3	0.8	0.0
16. Other current expenditure 1)	0.2	-0.1	0.1	0.0	-0.1	0.1	0.0	0.1	-0.1	0.0	0.1	0.1	-0.1	-0.1	0.0	0.0	0.0	0.1
17. Total current expenditure	7.3	4.3	3.7	3.3	3.1	4.2	4.3	1.9	1.5	1.2	1.6	0.8	0.5	-0.6	1.3	1.3	1.6	1.5
18. Gross saving 1)	0.2	-0.7	0.4	-0.1	1.6	1.1	-1.3	-2.5	0.6	0.1	1.0	-0.5	0.1	0.9	-0.6	0.4	0.3	-0.1
19. Capital transfers received	-45.9	-17.4	-45.4	-48.4	-30.4	0.8	-11.3	298.0	-60.3	73.5	-44.6	48.1	-24.0	2.7	-1.4	22.4	-32.7	-25.9
20. Total revenue	6.9	2.5	2.8	2.1	6.5	6.8	1.1	-2.0	1.5	2.1	3.2	0.1	0.6	1.4	0.1	2.3	1.8	1.2
21. Gross fixed capital formation	9.3	2.8	4.7	2.1	1.7	2.9	3.9	11.6	-13.7	-3.2	-8.5	-6.9	-4.5	0.1	-4.0	-1.1	2.7	1.2
22. Other capital expenditure 1)	-0.9	-1.2	-0.2	0.1	0.9	-0.9	-0.2	0.4	-0.5	0.0	0.1	-0.2	0.2	0.5	-0.6	0.1	-0.2	0.1
23. Total expenditure	5.6	1.6	3.2	3.5	5.0	2.1	3.7	3.1	-0.5	1.0	1.3	0.1	0.8	0.6	0.0	1.5	1.2	1.7
24. Tax burden	10.4	2.8	2.5	2.4	7.0	7.2	1.0	-2.5	1.5	2.0	3.3	-0.5	0.4	1.6	0.7	2.0	1.8	1.2
25. Net lending (+) or net borrowing (-)	0.6	0.5	-0.2	-0.6	0.6	2.1	-1.2	-2.6	1.0	0.5	0.8	0.0	-0.1	0.4	0.1	0.4	0.3	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	7.3	3.4	3.6	4.2	3.6	1.5	2.7	5.3	4.2	3.7	2.9	2.9	3.0	2.6	2.5	2.1	1.8	2.0	
2. Interest payments (% of GDP)	11.1	6.1	4.6	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.1	4.0	3.8	3.6	3.5	
3. Implicit interest rate 2)	10.3	6.1	4.8	4.6	4.5	4.8	5.0	4.2	3.9	4.1	4.4	3.9	3.6	3.2	3.1	3.0	2.8	2.8	
4. Nominal GDP growth rate	8.0	4.8	4.1	2.9	3.9	3.9	1.4	-3.6	2.0	2.1	-1.5	-0.5	1.1	1.9	1.7	2.1	2.6	2.4	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.3	3.4	3.6	4.2	3.6	1.5	2.7	5.3	4.2	3.7	2.9	2.9	3.0	2.6	2.5	2.1	1.8	2.0	
6. Contribution of nominal GDP growth	-8.6	-4.8	-4.0	-2.8	-3.9	-3.9	-1.4	3.9	-2.2	-2.3	1.7	0.7	-1.4	-2.4	-2.2	-2.7	-3.3	-3.0	
7. Stock-flow adjustment 3)	1.1	1.1	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	-0.3	2.2	2.0	1.1	-0.4	0.2	0.7	0.1	0.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-3.9	-2.7	-1.0	-0.3	-0.9	-3.2	-2.2	0.9	0.0	-1.0	-2.3	-1.9	-1.6	-1.5	-1.5	-1.7	-1.8	-1.5	
9. Snow-ball effect	2.5	1.3	0.6	1.7	0.6	0.9	3.5	8.3	2.1	2.3	6.9	5.5	3.2	1.7	1.7	1.2	0.3	0.5	
10. Stock-flow adjustment 3)	1.1	1.1	0.0	0.5	0.9	-0.4	1.3	1.0	0.8	-0.3	2.2	2.0	1.1	-0.4	0.2	0.7	0.1	0.2	
(% of GDP)																			
11. Change in gross debt 5)	-0.3	-0.4	-0.4	1.9	0.6	-2.8	2.6	10.1	2.9	1.1	6.8	5.7	2.8	-0.2	0.5	0.1	-1.4	-0.8	
12. Level of gross debt (end of year)	116.9	104.7	100.1	101.9	102.6	99.8	102.4	112.5	115.4	116.5	123.4	129.0	131.8	131.5	132.0	132.1	130.8	130.0	

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

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

3) Line 7 = line 10.

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

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

Table 9A

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

Cyprus

(Mrd EURO-CYP)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.835	1.215	2.066	2.219	2.490	2.980	3.108	2.634	2.755	2.688	2.703	2.475	2.593	2.601	2.733	2.948	3.068	3.202
2. Current taxes on income and wealth	0.603	1.024	0.930	1.150	1.470	2.078	2.104	1.791	1.820	1.998	1.924	1.874	1.812	1.761	1.755	1.842	1.915	1.998
3. Social contributions	0.465	0.647	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.483	1.545	1.663	1.721	1.850
4. Of which actual social contributions	0.465	0.647	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.483	1.545	1.663	1.721	1.850
5. Other current revenue, including sales	0.397	0.499	0.607	0.701	0.732	0.807	0.835	0.812	0.922	0.799	0.788	0.738	0.974	0.972	0.953	1.004	1.052	1.077
6. Total current revenue	2.299	3.384	4.575	5.181	5.820	7.059	7.379	6.702	7.049	7.051	6.925	6.449	6.823	6.817	6.986	7.457	7.755	8.127
7. Government consumption expenditure	0.935	1.585	2.291	2.450	2.705	2.871	3.209	3.484	3.484	3.654	3.510	3.215	2.825	2.798	2.757	2.876	2.950	3.054
8. Collective consumption	0.493	0.866	1.279	1.398	1.526	1.664	1.862	2.010	1.960	2.052	1.960	1.777	1.606	1.589	1.585	1.558	1.558	1.558
9. Social transfers in kind	0.442	0.719	1.012	1.052	1.180	1.207	1.347	1.473	1.524	1.602	1.550	1.438	1.219	1.209	1.172	1.318	1.392	1.496
10. Compensation of employees	0.898	1.328	1.886	2.001	2.159	2.311	2.503	2.729	2.764	2.882	2.844	2.594	2.337	2.267	2.256	2.363	2.434	2.522
11. Intermediate consumption	0.100	0.346	0.510	0.569	0.674	0.734	0.816	0.884	0.841	0.861	0.800	0.735	0.647	0.684	0.646	0.694	0.711	0.742
12. Social transfers other than in kind	0.560	0.891	1.519	1.712	1.767	1.814	2.062	2.231	2.458	2.596	2.571	2.478	2.465	2.463	2.559	2.631	2.673	2.759
13. Social transfers in kind via market producers	0.000	0.000	0.004	0.013	0.019	0.022	0.021	0.027	0.021	0.012	0.009	0.006	0.004	0.004	0.005	0.005	0.005	0.005
14. Interest	0.142	0.330	0.413	0.466	0.465	0.486	0.490	0.436	0.395	0.430	0.613	0.605	0.496	0.508	0.465	0.458	0.436	0.426
15. Subsidies	0.064	0.134	0.142	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.095	0.095	0.080	0.072	0.097	0.098	0.099	0.101
16. Other current expenditure	0.209	0.201	0.249	0.365	0.361	0.444	0.561	0.511	0.463	0.531	0.526	0.403	0.395	0.463	0.398	0.433	0.456	0.476
17. Total current expenditure	1.973	3.230	4.723	5.220	5.522	5.876	6.524	6.848	7.003	7.396	7.459	6.916	6.423	6.461	6.426	6.681	6.814	7.031
18. Gross saving	0.326	0.154	-0.148	-0.039	0.298	1.182	0.855	-0.146	0.046	-0.346	-0.534	-0.467	0.400	0.356	0.560	0.775	0.941	1.096
19. Capital transfers received	0.009	0.011	0.225	0.283	0.168	0.046	0.041	0.096	0.101	0.127	0.105	0.160	0.130	0.101	0.043	0.058	0.058	0.058
20. Total revenue	2.308	3.395	4.800	5.464	5.988	7.105	7.420	6.798	7.149	7.177	7.030	6.609	6.954	6.917	7.028	7.514	7.813	8.185
21. Gross fixed capital formation	0.328	0.333	0.550	0.480	0.502	0.498	0.555	0.735	0.754	0.728	0.510	0.360	0.308	0.338	0.416	0.538	0.583	0.638
22. Other capital expenditure	0.062	0.064	0.037	0.085	0.129	0.167	0.177	0.230	0.304	0.176	0.143	0.264	1.763	0.328	0.104	0.087	0.136	0.133
23. Total expenditure	2.363	3.627	5.310	5.785	6.152	6.541	7.256	7.813	8.061	8.299	8.113	7.540	8.495	7.126	6.946	7.306	7.533	7.802
24. Tax burden	1.910	2.892	4.081	4.651	5.133	6.317	6.606	5.937	6.162	6.286	6.167	5.729	5.874	5.870	6.033	6.450	6.700	7.046
25. Net lending (+) or net borrowing (-)	-0.056	-0.232	-0.510	-0.321	-0.164	0.564	0.165	-1.015	-0.912	-1.122	-1.082	-0.931	-1.541	-0.209	0.082	0.208	0.280	0.383

Table 9B

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

Cyprus

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.9	11.5	14.9	15.0	15.6	17.0	16.4	14.1	14.3	13.6	13.9	13.6	14.7	14.7	15.1	15.5	15.5	15.5
2. Current taxes on income and wealth	7.8	9.7	6.7	7.8	9.2	11.9	11.1	9.6	9.4	10.1	9.9	10.3	10.3	9.9	9.7	9.7	9.7	9.7
3. Social contributions	6.1	6.1	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.5	8.8	8.7	9.0
4. Of which actual social contributions	6.1	6.1	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.5	8.8	8.7	9.0
5. Other current revenue, including sales	5.2	4.7	4.4	4.7	4.6	4.6	4.4	4.4	4.8	4.0	4.0	4.1	5.5	5.5	5.3	5.3	5.3	5.2
6. Total current revenue	29.9	31.9	33.0	35.0	36.4	40.3	38.8	35.9	36.5	35.7	35.5	35.6	38.8	38.4	38.5	39.3	39.3	39.4
7. Government consumption expenditure	12.2	15.0	16.5	16.5	16.9	16.4	16.9	18.7	18.1	18.5	18.0	17.7	16.0	15.8	15.2	15.1	14.9	14.8
8. Collective consumption	6.4	8.2	9.2	9.4	9.5	9.5	9.8	10.8	10.2	10.4	10.1	9.8	9.1	9.0	8.7	8.2	7.9	7.6
9. Social transfers in kind	5.8	6.8	7.3	7.1	7.4	6.9	7.1	7.9	7.9	8.1	8.0	7.9	6.9	6.8	6.5	6.9	7.0	7.3
10. Compensation of employees	11.7	12.5	13.6	13.5	13.5	13.2	13.2	14.6	14.3	14.6	14.6	14.3	13.3	12.8	12.4	12.4	12.3	12.2
11. Intermediate consumption	1.3	3.3	3.7	3.8	4.2	4.2	4.3	4.7	4.4	4.4	4.1	4.1	3.7	3.9	3.6	3.7	3.6	3.6
12. Social transfers other than in kind	7.3	8.4	11.0	11.6	11.0	10.4	10.9	11.9	12.7	13.2	13.2	13.7	14.0	13.9	14.1	13.9	13.5	13.4
13. Social transfers in kind via market producers	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	1.9	3.1	3.0	3.1	2.9	2.8	2.6	2.3	2.0	2.2	3.1	3.3	2.8	2.9	2.6	2.4	2.2	2.1
15. Subsidies	0.8	1.3	1.0	0.6	0.5	0.4	0.4	0.2	0.3	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5
16. Other current expenditure	2.7	1.9	1.8	2.5	2.3	2.5	3.0	2.7	2.4	2.7	2.7	2.2	2.2	2.6	2.2	2.3	2.3	2.3
17. Total current expenditure	25.7	30.5	34.1	35.2	34.5	33.6	34.3	36.7	36.3	37.5	38.3	38.1	36.5	36.4	35.5	35.2	34.5	34.1
18. Gross saving	4.2	1.5	-1.1	-0.3	1.9	6.8	4.5	-0.8	0.2	-1.8	-2.7	-2.6	2.3	2.0	3.1	4.1	4.8	5.3
19. Capital transfers received	0.1	0.1	1.6	1.9	1.0	0.3	0.2	0.5	0.5	0.6	0.5	0.9	0.7	0.6	0.2	0.3	0.3	0.3
20. Total revenue	30.1	32.0	34.6	36.9	37.4	40.6	39.0	36.4	37.0	36.4	36.1	36.4	39.5	39.0	38.8	39.6	39.6	39.7
21. Gross fixed capital formation	4.3	3.1	4.0	3.2	3.1	2.8	2.9	3.9	3.9	3.7	2.6	2.0	1.8	1.9	2.3	2.8	3.0	3.1
22. Other capital expenditure	0.8	0.6	0.3	0.6	0.8	1.0	0.9	1.2	1.6	0.9	0.7	1.5	10.0	1.8	0.6	0.5	0.7	0.6
23. Total expenditure	30.8	34.2	38.3	39.0	38.5	37.4	38.2	41.8	41.8	42.1	41.6	41.6	48.2	40.2	38.3	38.5	38.2	37.9
24. Tax burden	24.9	27.3	29.5	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.6	33.4	33.1	33.3	34.0	33.9	34.2
25. Net lending (+) or net borrowing (-)	-0.7	-2.2	-3.7	-2.2	-1.0	3.2	0.9	-5.4	-4.7	-5.7	-5.6	-5.1	-8.8	-1.2	0.5	1.1	1.4	1.9

Table 9C

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

Cyprus

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1.2	26.3	12.7	7.4	12.2	19.7	4.3	-15.2	4.6	-2.4	0.6	-8.4	4.8	0.3	5.1	7.9	4.1	4.4
2. Current taxes on income and wealth	0.6	12.7	-10.5	23.6	27.8	41.3	1.3	-14.9	1.6	9.8	-3.7	-2.6	-3.3	-2.8	-0.3	4.9	4.0	4.4
3. Social contributions	6.4	7.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.2	7.6	3.5	7.5
4. Of which actual social contributions	6.4	7.6	18.4	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.2	7.6	3.5	7.5
5. Other current revenue, including sales	7.4	15.9	-13.7	15.6	4.3	10.2	3.5	-2.7	13.5	-13.4	-1.3	-6.3	31.9	-0.2	-1.9	5.4	4.7	2.4
6. Total current revenue	3.1	16.6	4.1	13.2	12.3	21.3	4.5	-9.2	5.2	0.0	-1.8	-6.9	5.8	-0.1	2.5	6.7	4.0	4.8
7. Government consumption expenditure	10.2	2.3	-0.1	7.0	10.4	6.1	11.8	8.6	0.0	4.9	-4.0	-8.4	-12.1	-0.9	-1.5	4.3	2.6	3.5
8. Collective consumption	2.8	2.4	0.2	9.3	9.1	9.1	11.9	8.0	-2.5	4.7	-4.5	-9.3	-9.7	-1.0	-0.3	-1.7	0.0	0.0
9. Social transfers in kind	18.5	2.1	-0.6	4.0	12.1	2.3	11.7	9.4	3.5	5.1	-3.3	-7.3	-15.2	-0.9	-3.0	12.5	5.6	7.5
10. Compensation of employees	9.7	8.9	4.1	6.1	7.9	7.0	8.3	9.0	1.3	4.3	-1.3	-8.8	-9.9	-3.0	-0.5	4.8	3.0	3.6
11. Intermediate consumption	1.4	-16.0	-14.2	11.6	18.5	8.9	11.3	8.3	-4.8	2.4	-7.0	-8.1	-12.0	5.7	-5.5	7.4	2.5	4.4
12. Social transfers other than in kind	8.9	10.2	14.0	12.7	3.2	2.7	13.7	8.2	10.2	5.6	-0.9	-3.6	-0.6	-0.1	3.9	2.8	1.6	3.2
13. Social transfers in kind via market producers	-	-	-48.2	200.0	46.2	14.0	-2.7	25.2	-20.1	-43.0	-28.7	-33.3	-27.6	4.8	15.9	0.0	0.0	0.0
14. Interest	23.9	20.4	-0.3	12.8	-0.1	4.4	0.9	-11.2	-9.4	9.0	42.6	-1.3	-18.0	2.5	-8.5	-1.5	-4.8	-2.2
15. Subsidies	23.1	102.6	1.0	-33.4	-18.8	-14.7	7.0	-54.3	92.2	38.5	11.4	0.2	-16.3	-10.2	35.9	1.0	1.1	1.4
16. Other current expenditure 1)	0.0	0.3	-0.5	0.7	-0.2	0.3	0.4	-0.2	-0.3	0.3	0.0	-0.5	0.0	0.4	-0.4	0.1	0.0	0.0
17. Total current expenditure	9.7	10.1	2.6	10.5	5.8	6.4	11.0	5.0	2.3	5.6	0.8	-7.3	-7.1	0.6	-0.5	4.0	2.0	3.2
18. Gross saving 1)	-1.7	1.8	0.5	0.8	2.1	4.9	-2.3	-5.3	1.0	-2.0	-1.0	0.2	4.8	-0.3	1.1	1.0	0.7	0.5
19. Capital transfers received	-31.8	81.0	1177.3	25.8	-40.6	-72.5	-11.3	134.7	4.9	25.9	-17.1	52.4	-18.7	-22.9	-57.4	34.6	0.0	0.0
20. Total revenue	3.0	16.7	8.8	13.8	9.6	18.6	4.4	-8.4	5.2	0.4	-2.0	-6.0	5.2	-0.5	1.6	6.9	4.0	4.8
21. Gross fixed capital formation	21.0	17.3	13.5	-12.8	4.6	-0.8	11.4	32.5	2.7	-3.5	-29.9	-29.5	-14.3	9.5	23.4	29.2	8.4	9.3
22. Other capital expenditure 1)	-0.2	-0.2	-0.4	0.3	0.2	0.2	0.0	0.3	0.3	-0.7	-0.2	0.7	8.6	-8.2	-1.3	-0.1	0.2	0.0
23. Total expenditure	10.6	10.0	2.7	8.9	6.3	6.3	10.9	7.7	3.2	3.0	-2.3	-7.1	12.7	-16.1	-2.5	5.2	3.1	3.6
24. Tax burden	2.1	16.8	10.3	14.0	10.4	23.1	4.6	-10.1	3.8	2.0	-1.9	-7.1	2.5	-0.1	2.8	6.9	3.9	5.2
25. Net lending (+) or net borrowing (-)	-2.3	1.8	2.2	1.5	1.1	4.2	-2.4	-6.3	0.7	-1.0	0.1	0.4	-3.6	7.6	1.6	0.6	0.3	0.4

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	0.7	2.1	3.7	2.2	1.0	-3.2	-0.9	5.4	4.7	5.7	5.6	5.1	8.8	1.2	-0.5	-1.1	-1.4	-1.9
2. Interest payments (% of GDP)	1.9	3.1	3.0	3.1	2.9	2.8	2.6	2.3	2.0	2.2	3.1	3.3	2.8	2.9	2.6	2.4	2.2	2.1
3. Implicit interest rate 2)	:	6.1	5.1	5.2	5.0	5.2	5.2	5.1	3.9	4.0	4.7	3.9	2.7	2.7	2.4	2.4	2.2	2.2
4. Nominal GDP growth rate	9.4	7.8	7.9	7.0	7.9	9.4	8.5	-1.8	3.4	2.2	-1.2	-6.9	-2.9	0.8	2.1	4.8	4.0	4.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	0.7	2.1	3.7	2.2	1.0	-3.2	-0.9	5.4	4.7	5.7	5.6	5.1	8.8	1.2	-0.5	-1.1	-1.4	-1.9
6. Contribution of nominal GDP growth	:	-4.0	-4.6	-4.2	-4.6	-5.1	-4.2	0.8	-1.7	-1.2	0.8	5.9	3.1	-0.8	-2.3	-4.9	-3.9	-4.1
7. Stock-flow adjustment 3)	:	3.5	1.9	0.7	-0.5	3.1	-3.4	2.5	-0.5	5.0	7.6	11.9	-7.0	-0.3	2.4	1.9	0.6	1.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.1	-1.0	0.7	-1.0	-1.9	-6.0	-3.4	3.1	2.7	3.5	2.4	1.8	5.9	-1.7	-3.0	-3.5	-3.6	-3.9
9. Snow-ball effect	:	-0.8	-1.6	-1.0	-1.7	-2.3	-1.6	3.1	0.3	0.9	4.0	9.3	5.9	2.0	0.3	-2.5	-1.7	-2.0
10. Stock-flow adjustment 3)	:	3.5	1.9	0.7	-0.5	3.1	-3.4	2.5	-0.5	5.0	7.6	11.9	-7.0	-0.3	2.4	1.9	0.6	1.6
(% of GDP)																		
11. Change in gross debt 5)	:	1.6	1.0	-1.3	-4.1	-5.2	-8.4	8.7	2.5	9.4	14.0	22.9	4.9	0.0	-0.4	-4.1	-4.8	-4.4
12. Level of gross debt (end of year)	47.8	56.5	64.1	62.8	58.7	53.5	45.1	53.8	56.3	65.7	79.7	102.6	107.5	107.5	107.1	103.0	98.3	93.9

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 10A

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

Latvia	(Mrd EURO-LVL)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.530	0.850	1.290	1.670	2.150	2.710	2.640	2.110	2.200	2.480	2.760	3.000	3.210	3.350	3.560	3.770	4.100	4.390
2. Current taxes on income and wealth	0.270	0.490	0.840	1.020	1.350	1.870	2.200	1.320	1.330	1.480	1.680	1.760	1.830	1.910	2.100	2.250	2.060	2.050
3. Social contributions	0.450	0.680	0.940	1.110	1.420	1.830	2.040	1.810	1.590	1.790	1.950	1.990	2.050	2.110	2.150	2.310	2.600	2.770
4. Of which actual social contributions	0.450	0.670	0.920	1.080	1.380	1.770	1.940	1.740	1.550	1.760	1.900	1.930	1.980	2.030	2.060	2.220	2.500	2.660
5. Other current revenue, including sales	0.140	0.300	0.620	0.660	0.990	0.990	1.050	1.150	1.200	1.270	1.270	1.260	1.280	1.280	1.290	1.240	1.270	1.290
6. Total current revenue	1.380	2.320	3.680	4.450	5.910	7.410	7.930	6.390	6.320	7.020	7.660	8.010	8.380	8.650	9.090	9.580	10.030	10.510
7. Government consumption expenditure	0.950	1.420	2.190	2.430	2.940	3.980	4.830	3.580	3.290	3.700	3.800	4.020	4.140	4.360	4.490	4.880	5.250	5.540
8. Collective consumption	0.500	0.710	1.090	1.260	1.570	2.300	2.710	1.860	1.740	2.010	2.060	2.160	2.210	2.280	2.340	2.500	2.680	2.870
9. Social transfers in kind	0.450	0.710	1.100	1.160	1.380	1.690	2.120	1.720	1.550	1.690	1.740	1.870	1.930	2.070	2.150	2.370	2.570	2.680
10. Compensation of employees	0.420	0.730	1.110	1.300	1.600	2.240	2.770	2.260	1.850	1.940	2.010	2.140	2.270	2.410	2.540	2.820	3.040	3.190
11. Intermediate consumption	0.310	0.450	0.890	0.880	1.040	1.230	1.510	1.150	1.180	1.340	1.340	1.430	1.490	1.560	1.500	1.590	1.720	1.840
12. Social transfers other than in kind	0.470	0.840	1.000	1.150	1.370	1.590	1.970	2.440	2.370	2.270	2.250	2.360	2.410	2.430	2.520	2.670	2.930	3.140
13. Social transfers in kind via market producers	0.000	0.000	0.070	0.090	0.100	0.160	0.200	0.190	0.190	0.220	0.240	0.250	0.250	0.300	0.350	0.370	0.400	0.420
14. Interest	0.030	0.060	0.080	0.070	0.070	0.080	0.130	0.290	0.310	0.360	0.360	0.340	0.340	0.320	0.260	0.250	0.220	0.220
15. Subsidies	0.040	0.070	0.060	0.070	0.110	0.200	0.330	0.310	0.250	0.210	0.310	0.340	0.410	0.310	0.300	0.350	0.260	0.270
16. Other current expenditure	0.060	0.100	0.110	0.510	0.780	0.720	1.000	0.670	0.770	0.470	0.680	0.630	0.770	0.800	0.890	0.850	0.880	0.900
17. Total current expenditure	1.330	2.260	3.330	4.060	5.070	6.210	7.920	7.310	6.930	6.820	7.190	7.490	7.950	8.150	8.360	8.900	9.450	9.970
18. Gross saving	0.050	0.060	0.350	0.390	0.840	1.190	0.010	-0.920	-0.610	0.210	0.470	0.520	0.430	0.500	0.730	0.680	0.580	0.530
19. Capital transfers received	0.010	0.050	0.050	0.140	0.170	0.160	0.210	0.210	0.280	0.320	0.390	0.370	0.370	0.410	0.220	0.310	0.400	0.430
20. Total revenue	1.390	2.370	3.730	4.600	6.080	7.560	8.140	6.600	6.600	7.340	8.050	8.380	8.760	9.060	9.300	9.890	10.430	10.940
21. Gross fixed capital formation	0.090	0.130	0.390	0.470	0.840	1.340	1.260	0.920	0.850	1.010	1.060	1.010	1.060	1.160	0.870	1.170	1.210	1.230
22. Other capital expenditure	0.030	0.160	0.110	0.120	0.250	0.130	-0.010	0.090	0.390	0.390	0.060	0.100	0.040	0.050	0.060	0.060	0.050	0.050
23. Total expenditure	1.450	2.550	3.830	4.650	6.160	7.680	9.170	8.320	8.160	8.220	8.310	8.600	9.050	9.350	9.290	10.130	10.710	11.260
24. Tax burden	1.240	2.010	3.060	3.800	4.920	6.370	6.770	5.140	5.110	5.760	6.370	6.720	7.070	7.330	7.770	8.310	8.730	9.180
25. Net lending (+) or net borrowing (-)	-0.060	-0.190	-0.100	-0.050	-0.080	-0.120	-1.020	-1.720	-1.560	-0.870	-0.260	-0.220	-0.290	-0.300	0.010	-0.230	-0.280	-0.320

Table 10B

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

Latvia	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.0	12.3	11.7	12.3	12.6	12.0	10.8	11.2	12.3	12.2	12.6	13.2	13.6	13.8	14.3	14.2	14.4	14.5
2. Current taxes on income and wealth	6.5	7.2	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	8.4	8.5	7.3	6.8
3. Social contributions	11.0	10.0	8.5	8.1	8.3	8.1	8.4	9.6	8.9	8.8	8.9	8.7	8.7	8.7	8.6	8.7	9.2	9.2
4. Of which actual social contributions	11.0	9.8	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.4	8.3	8.4	8.8	8.8
5. Other current revenue, including sales	3.5	4.3	5.6	4.8	5.8	4.4	4.3	6.1	6.7	6.2	5.8	5.5	5.4	5.3	5.2	4.7	4.5	4.3
6. Total current revenue	34.0	33.8	33.3	32.8	34.5	32.8	32.6	33.9	35.2	34.6	35.0	35.2	35.5	35.6	36.5	36.1	35.3	34.8
7. Government consumption expenditure	23.5	20.7	19.8	17.8	17.2	17.6	19.8	19.0	18.4	18.2	17.4	17.6	17.5	18.0	18.1	18.4	18.5	18.3
8. Collective consumption	12.4	10.4	9.9	9.3	9.2	10.2	11.1	9.9	9.7	9.9	9.4	9.5	9.3	9.4	9.4	9.4	9.4	9.5
9. Social transfers in kind	11.1	10.3	10.0	8.6	8.0	7.5	8.7	9.1	8.7	8.3	7.9	8.2	8.2	8.5	8.7	8.9	9.1	8.9
10. Compensation of employees	10.2	10.7	10.1	9.5	9.3	9.9	11.4	12.0	10.3	9.6	9.2	9.4	9.6	9.9	10.2	10.6	10.7	10.6
11. Intermediate consumption	7.6	6.6	8.1	6.5	6.1	5.4	6.2	6.1	6.6	6.6	6.1	6.3	6.3	6.4	6.1	6.0	6.1	6.1
12. Social transfers other than in kind	11.6	12.2	9.1	8.4	8.0	7.0	8.1	13.0	13.2	11.2	10.3	10.4	10.2	10.0	10.1	10.1	10.3	10.4
13. Social transfers in kind via market producers	0.0	0.0	0.6	0.6	0.6	0.7	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.4	1.4	1.4	1.4
14. Interest	0.8	0.9	0.7	0.5	0.4	0.4	0.6	1.5	1.7	1.8	1.7	1.5	1.4	1.3	1.0	0.9	0.8	0.7
15. Subsidies	1.1	1.0	0.6	0.5	0.6	0.9	1.4	1.6	1.4	1.0	1.4	1.5	1.7	1.3	1.2	1.3	0.9	0.9
16. Other current expenditure	1.4	1.5	1.0	3.7	4.6	3.2	4.1	3.6	4.3	2.3	3.1	2.8	3.3	3.3	3.6	3.2	3.1	3.0
17. Total current expenditure	32.8	33.0	30.1	29.9	29.6	27.5	32.5	38.8	38.6	33.6	32.8	32.9	33.7	33.6	33.6	33.5	33.3	33.0
18. Gross saving	1.3	0.9	3.2	2.9	4.9	5.3	0.0	-4.9	-3.4	1.0	2.2	2.3	1.8	2.1	2.9	2.6	2.1	1.8
19. Capital transfers received	0.2	0.7	0.5	1.1	1.0	0.7	0.9	1.1	1.6	1.6	1.8	1.6	1.6	1.7	0.9	1.2	1.4	1.4
20. Total revenue	34.2	34.5	33.8	33.8	35.5	33.5	33.4	35.0	36.8	36.2	36.8	36.8	37.1	37.3	37.4	37.3	36.7	36.2
21. Gross fixed capital formation	2.2	2.0	3.5	3.4	4.9	5.9	5.2	4.9	4.7	5.0	4.9	4.4	4.5	4.8	3.5	4.4	4.2	4.1
22. Other capital expenditure	0.7	2.3	1.0	0.9	1.5	0.6	0.0	0.5	2.2	1.9	0.3	0.4	0.2	0.2	0.3	0.2	0.2	0.2
23. Total expenditure	35.6	37.3	34.7	34.2	36.0	34.0	37.6	44.2	45.5	40.5	38.0	37.7	38.3	38.5	37.4	38.2	37.7	37.2
24. Tax burden	30.5	29.3	27.7	27.9	28.7	28.2	27.8	27.3	28.5	28.4	29.1	29.5	29.9	30.2	31.3	31.3	30.8	30.4
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-0.9	-0.4	-0.5	-0.5	-4.2	-9.1	-8.7	-4.3	-1.2	-1.0	-1.2	-1.2	0.0	-0.9	-1.0	-1.1

Table 10C

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

Latvia	(EURO-LVL; annual percentage changes unless otherwise stated)																	
	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.9	0.9	13.8	29.8	28.6	26.0	-2.7	-19.9	4.1	12.6	11.3	8.8	7.1	4.2	6.2	6.2	8.5	7.3
2. Current taxes on income and wealth	17.0	5.8	21.5	21.8	32.7	38.7	17.7	-40.1	0.4	11.7	13.2	4.9	4.2	4.2	9.8	7.3	-8.3	-0.6
3. Social contributions	8.2	3.0	13.7	18.2	28.1	28.9	11.7	-11.4	-12.0	12.9	8.5	2.3	3.1	2.8	1.7	7.7	12.5	6.5
4. Of which actual social contributions	8.3	3.5	13.9	17.7	27.7	28.8	9.3	-10.1	-10.8	13.5	7.9	1.6	2.5	2.4	1.5	7.7	12.8	6.5
5. Other current revenue, including sales	60.1	-5.9	55.1	6.2	50.6	0.8	5.5	9.2	4.9	5.6	0.4	-1.3	2.0	-0.4	0.8	-3.3	2.2	1.5
6. Total current revenue	16.3	1.6	20.9	21.1	32.7	25.4	7.1	-19.5	-1.1	11.1	9.0	4.6	4.6	3.2	5.1	5.4	4.7	4.7
7. Government consumption expenditure	7.4	0.7	9.1	10.8	21.3	35.4	21.2	-25.9	-8.0	12.2	2.7	5.9	2.8	5.4	3.1	8.6	7.6	5.6
8. Collective consumption	7.5	-2.7	5.3	15.8	24.0	46.5	18.1	-31.2	-6.5	15.2	2.7	4.5	2.3	3.6	2.4	7.0	7.0	7.0
9. Social transfers in kind	7.4	4.4	13.1	5.8	18.3	22.7	25.6	-19.1	-9.6	8.9	2.8	7.4	3.4	7.4	3.8	10.3	8.3	4.1
10. Compensation of employees	16.9	6.9	14.0	16.6	23.4	40.2	23.7	-18.7	-17.8	4.6	3.4	6.7	6.0	6.4	5.4	10.7	8.0	5.0
11. Intermediate consumption	3.5	0.2	16.8	-1.1	18.2	17.9	22.9	-23.7	2.6	13.7	-0.3	6.6	4.6	4.5	-3.6	5.9	7.7	7.2
12. Social transfers other than in kind	21.5	-7.7	16.6	14.5	19.3	16.0	24.0	23.8	-2.7	-4.3	-0.9	5.0	2.3	0.6	3.5	6.2	9.7	7.1
13. Social transfers in kind via market producers	-	-	-11.5	22.8	12.9	65.0	22.3	-4.2	1.4	15.3	6.9	4.3	0.6	21.5	15.6	6.9	6.5	4.5
14. Interest	91.3	61.4	10.2	-9.5	4.7	8.9	68.6	113.0	9.7	15.4	0.3	-6.8	0.1	-4.0	-21.3	-4.1	-8.2	-2.0
15. Subsidies	-19.5	-20.6	-15.4	9.2	50.2	86.0	70.3	-7.3	-20.1	-14.2	45.9	11.1	18.8	-24.3	-2.8	17.3	-26.4	2.8
16. Other current expenditure 1)	-1.0	-0.1	0.3	2.7	0.8	-1.4	1.0	-0.5	0.7	-2.0	0.8	-0.4	0.5	0.0	0.2	-0.4	-0.1	-0.1
17. Total current expenditure	12.2	-0.5	15.3	22.0	24.9	22.5	27.6	-7.8	-5.2	-1.6	5.4	4.2	6.2	2.5	2.6	6.5	6.2	5.5
18. Gross saving 1)	1.2	0.7	1.5	-0.3	2.0	0.4	-5.3	-4.9	1.5	4.4	1.1	0.1	-0.5	0.2	0.9	-0.4	-0.5	-0.3
19. Capital transfers received	418.6	3.5	475.8	181.7	19.3	-8.3	35.3	-1.3	35.0	12.1	21.6	-5.1	2.0	9.0	-47.0	44.4	26.6	9.4
20. Total revenue	18.0	1.6	22.3	23.3	32.2	24.4	7.7	-19.0	0.1	11.2	9.6	4.1	4.5	3.4	2.7	6.4	5.4	4.9
21. Gross fixed capital formation	39.8	13.0	46.4	20.3	80.0	58.3	-5.9	-27.0	-7.5	19.6	4.9	-5.1	4.9	9.2	-24.5	34.0	3.0	2.0
22. Other capital expenditure 1)	0.2	-0.4	0.6	-0.1	0.6	-0.9	-0.6	0.5	1.7	-0.3	-1.6	0.2	-0.3	0.0	0.1	0.0	0.0	0.0
23. Total expenditure	14.7	-0.4	20.1	21.3	32.6	24.6	19.4	-9.3	-1.9	0.7	1.1	3.5	5.2	3.4	-0.6	9.0	5.7	5.1
24. Tax burden	11.3	2.9	16.4	24.3	29.4	29.7	6.1	-24.1	-0.5	12.7	10.7	5.5	5.1	3.8	6.0	6.9	5.1	5.2
25. Net lending (+) or net borrowing (-)	1.0	1.0	0.5	0.6	-0.1	0.0	-3.7	-4.9	0.4	4.4	3.1	0.2	-0.3	0.0	1.3	-0.9	-0.1	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	1.4	1.9	0.9	0.4	0.5	0.5	4.2	9.1	8.7	4.3	1.2	1.0	1.2	1.2	0.0	0.9	1.0	1.1
2. Interest payments (% of GDP)	0.8	0.9	0.7	0.5	0.4	0.4	0.6	1.5	1.7	1.8	1.7	1.5	1.4	1.3	1.0	0.9	0.8	0.7
3. Implicit interest rate 2)	:	8.2	5.9	4.5	4.7	4.9	7.4	6.5	4.6	4.3	4.2	3.7	3.8	3.4	2.9	2.4	2.2	2.2
4. Nominal GDP growth rate	14.0	8.9	15.7	23.1	25.8	32.1	7.8	-22.7	-4.7	13.2	7.8	4.1	3.6	2.8	2.5	6.7	6.9	6.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.4	1.9	0.9	0.4	0.5	0.5	4.2	9.1	8.7	4.3	1.2	1.0	1.2	1.2	0.0	0.9	1.0	1.1
6. Contribution of nominal GDP growth	:	-1.0	-1.9	-2.6	-2.3	-2.3	-0.6	5.3	1.8	-5.5	-3.1	-1.6	-1.4	-1.1	-0.9	-2.6	-2.5	-2.2
7. Stock-flow adjustment 3)	:	0.8	1.2	-0.4	0.0	0.3	6.5	3.2	0.6	-3.0	0.4	-1.5	2.1	-4.2	4.6	0.1	-2.0	1.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.6	1.0	0.2	-0.1	0.1	0.2	3.7	7.6	6.9	2.5	-0.5	-0.5	-0.2	-0.1	-1.1	0.0	0.2	0.3
9. Snow-ball effect	:	-0.1	-1.2	-2.1	-1.9	-2.0	0.0	6.9	3.5	-3.7	-1.4	-0.1	0.1	0.2	0.1	-1.6	-1.7	-1.4
10. Stock-flow adjustment 3)	:	0.8	1.2	-0.4	0.0	0.3	6.5	3.2	0.6	-3.0	0.4	-1.5	2.1	-4.2	4.6	0.1	-2.0	1.3
(% of GDP)																		
11. Change in gross debt 5)	:	1.7	0.3	-2.6	-1.9	-1.5	10.1	17.6	11.0	-4.2	-1.5	-2.2	1.9	-4.0	3.7	-1.6	-3.5	0.2
12. Level of gross debt (end of year)	13.9	13.8	14.0	11.4	9.6	8.0	18.2	35.8	46.8	42.7	41.2	39.0	40.9	36.9	40.6	39.0	35.5	35.7

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 11A

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

Lithuania

(Mrd EURO-LTL)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.93	1.67	2.04	2.35	2.72	3.38	3.79	3.11	3.32	3.63	3.72	3.84	4.08	4.34	4.53	4.86	5.17	5.46
2. Current taxes on income and wealth	0.65	1.12	1.58	1.88	2.30	2.63	3.02	1.60	1.29	1.36	1.61	1.74	1.84	2.03	2.19	2.30	2.37	2.50
3. Social contributions	0.56	1.36	1.72	1.93	2.27	2.74	3.23	3.52	3.40	3.58	3.73	3.89	4.17	4.46	4.84	5.37	5.73	6.06
4. Of which actual social contributions	0.56	1.36	1.66	1.87	2.20	2.65	3.11	3.40	3.30	3.48	3.61	3.79	4.06	4.34	4.72	5.23	5.58	5.89
5. Other current revenue, including sales	0.42	0.71	0.55	0.77	0.67	0.84	1.07	1.01	1.20	1.23	1.30	1.30	1.36	1.44	1.45	1.53	1.61	1.69
6. Total current revenue	2.56	4.87	5.88	6.93	7.96	9.59	11.10	9.24	9.21	9.80	10.35	10.77	11.45	12.27	13.02	14.05	14.89	15.72
7. Government consumption expenditure	1.86	3.00	3.50	3.89	4.61	5.07	6.10	5.72	5.56	5.74	5.83	5.84	6.07	6.43	6.64	7.02	7.41	7.80
8. Collective consumption	1.07	1.53	1.65	1.76	2.16	2.34	2.72	2.33	2.37	2.40	2.53	2.53	2.68	2.79	2.86	3.00	3.15	3.31
9. Social transfers in kind	0.79	1.46	1.84	2.12	2.44	2.73	3.38	3.39	3.19	3.33	3.30	3.31	3.39	3.64	3.78	4.01	4.26	4.48
10. Compensation of employees	0.75	1.61	1.97	2.15	2.50	2.83	3.48	3.41	3.06	3.20	3.24	3.34	3.46	3.61	3.80	4.05	4.29	4.53
11. Intermediate consumption	0.70	0.97	1.02	1.17	1.40	1.48	1.82	1.52	1.76	1.58	1.64	1.62	1.71	1.87	1.85	1.94	2.04	2.14
12. Social transfers other than in kind	0.63	1.53	1.78	1.96	2.21	2.81	3.76	4.35	4.01	3.90	3.99	3.95	3.97	4.05	4.26	4.72	5.19	5.50
13. Social transfers in kind via market producers	0.13	0.19	0.26	0.38	0.40	0.46	0.56	0.54	0.54	0.62	0.58	0.55	0.58	0.62	0.64	0.67	0.69	0.71
14. Interest	0.03	0.23	0.16	0.16	0.17	0.19	0.21	0.33	0.51	0.58	0.66	0.61	0.59	0.57	0.52	0.50	0.39	0.40
15. Subsidies	0.08	0.10	0.13	0.14	0.16	0.26	0.22	0.17	0.14	0.12	0.10	0.12	0.12	0.15	0.16	0.17	0.18	0.19
16. Other current expenditure	0.01	0.02	0.14	0.38	0.31	0.39	0.48	0.45	0.35	0.50	0.47	0.56	0.52	0.56	0.65	0.68	0.71	0.75
17. Total current expenditure	2.33	4.66	5.46	6.34	7.15	8.41	10.54	10.78	10.36	10.51	10.69	10.76	10.94	11.42	11.88	12.72	13.51	14.27
18. Gross saving	0.24	0.21	0.42	0.58	0.81	1.17	0.57	-1.54	-1.15	-0.71	-0.34	0.02	0.50	0.86	1.14	1.33	1.38	1.45
19. Capital transfers received	0.00	-0.03	0.07	0.16	0.23	0.41	0.34	0.39	0.71	0.69	0.64	0.72	0.99	0.69	0.31	0.31	0.36	0.37
20. Total revenue	2.56	4.84	5.95	7.09	8.20	10.00	11.45	9.64	9.92	10.49	10.99	11.50	12.44	12.97	13.33	14.36	15.24	16.08
21. Gross fixed capital formation	0.25	0.32	0.66	0.76	1.03	1.57	1.76	1.19	1.39	1.48	1.33	1.31	1.28	1.37	1.15	1.28	1.40	1.50
22. Other capital expenditure	0.11	0.29	0.09	0.06	0.08	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.44	0.26	0.20	0.30	0.23	0.23
23. Total expenditure	2.68	5.27	6.21	7.16	8.26	10.24	12.45	12.09	11.86	13.28	12.04	12.41	12.67	13.06	13.23	14.30	15.14	16.00
24. Tax burden	2.15	4.12	5.29	6.13	7.26	8.72	10.00	8.13	7.93	8.51	9.00	9.43	10.05	10.81	11.53	12.48	13.22	13.97
25. Net lending (+) or net borrowing (-)	-0.12	-0.43	-0.25	-0.07	-0.07	-0.24	-1.01	-2.45	-1.93	-2.80	-1.05	-0.91	-0.23	-0.09	0.10	0.06	0.11	0.08

Table 11B

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

Lithuania

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.0	12.5	11.2	11.2	11.3	11.6	11.6	11.6	11.8	11.6	11.2	11.0	11.2	11.6	11.7	11.7	11.6	11.6
2. Current taxes on income and wealth	8.4	8.4	8.7	8.9	9.5	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.7	5.5	5.3	5.3
3. Social contributions	7.2	10.2	9.4	9.2	9.4	9.4	9.9	13.1	12.1	11.5	11.2	11.1	11.4	11.9	12.5	12.9	12.9	12.9
4. Of which actual social contributions	7.2	10.2	9.1	8.9	9.1	9.1	9.5	12.6	11.8	11.1	10.8	10.9	11.1	11.6	12.2	12.6	12.5	12.5
5. Other current revenue, including sales	5.4	5.3	3.0	3.6	2.8	2.9	3.3	3.7	4.3	3.9	3.9	3.7	3.7	3.9	3.7	3.7	3.6	3.6
6. Total current revenue	33.0	36.4	32.2	33.0	33.1	33.0	34.0	34.3	32.9	31.3	31.1	30.8	31.3	32.8	33.7	33.8	33.5	33.5
7. Government consumption expenditure	24.0	22.4	19.2	18.5	19.1	17.4	18.7	21.2	19.8	18.3	17.5	16.7	16.6	17.2	17.2	16.9	16.7	16.6
8. Collective consumption	13.8	11.5	9.1	8.4	9.0	8.0	8.3	8.7	8.5	7.7	7.6	7.2	7.3	7.5	7.4	7.2	7.1	7.0
9. Social transfers in kind	10.2	10.9	10.1	10.1	10.1	9.4	10.3	12.6	11.4	10.7	9.9	9.5	9.3	9.7	9.8	9.7	9.6	9.5
10. Compensation of employees	9.6	12.0	10.8	10.3	10.4	9.8	10.6	12.7	10.9	10.2	9.7	9.5	9.5	9.6	9.8	9.7	9.7	9.6
11. Intermediate consumption	9.1	7.3	5.6	5.6	5.8	5.1	5.6	5.7	6.3	5.1	4.9	4.6	4.7	5.0	4.8	4.7	4.6	4.6
12. Social transfers other than in kind	8.2	11.5	9.7	9.3	9.2	9.7	11.5	16.2	14.3	12.5	12.0	11.3	10.9	10.8	11.0	11.4	11.7	11.7
13. Social transfers in kind via market producers	1.6	1.4	1.5	1.8	1.7	1.6	1.7	2.0	1.9	2.0	1.8	1.6	1.6	1.7	1.7	1.6	1.5	1.5
14. Interest	0.3	1.7	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.2	0.9	0.9
15. Subsidies	1.0	0.8	0.7	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4
16. Other current expenditure	0.1	0.1	0.8	1.8	1.3	1.3	1.5	1.7	1.2	1.6	1.4	1.6	1.4	1.5	1.7	1.6	1.6	1.6
17. Total current expenditure	30.0	34.8	29.9	30.2	29.7	29.0	32.2	40.0	37.0	33.6	32.1	30.8	29.9	30.5	30.7	30.6	30.4	30.4
18. Gross saving	3.0	1.6	2.3	2.8	3.4	4.0	1.7	-5.7	-4.1	-2.3	-1.0	0.0	1.4	2.3	2.9	3.2	3.1	3.1
19. Capital transfers received	0.0	-0.2	0.4	0.8	1.0	1.4	1.0	1.5	2.5	2.2	1.9	2.1	2.7	1.8	0.8	0.7	0.8	0.8
20. Total revenue	33.0	36.2	32.6	33.7	34.0	34.4	35.0	35.8	35.4	33.5	33.0	32.9	34.0	34.6	34.5	34.5	34.3	34.2
21. Gross fixed capital formation	3.2	2.4	3.6	3.6	4.3	5.4	5.4	4.4	5.0	4.7	4.0	3.7	3.5	3.7	3.0	3.1	3.1	3.2
22. Other capital expenditure	1.4	2.1	0.5	0.3	0.3	0.9	0.5	0.5	0.4	4.2	0.1	1.0	1.2	0.7	0.5	0.7	0.5	0.5
23. Total expenditure	34.6	39.4	34.0	34.1	34.3	35.3	38.1	44.9	42.3	42.5	36.1	35.5	34.6	34.9	34.2	34.4	34.0	34.1
24. Tax burden	27.6	30.8	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.0	27.5	28.9	29.8	30.0	29.7	29.7
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-1.4	-0.3	-0.3	-0.8	-3.1	-9.1	-6.9	-8.9	-3.1	-2.6	-0.6	-0.2	0.3	0.1	0.2	0.2

Table 11C

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

Lithuania

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	20.3	-4.1	5.1	15.5	15.7	24.0	12.2	-17.8	6.6	9.3	2.6	3.1	6.2	6.5	4.4	7.2	6.5	5.6
2. Current taxes on income and wealth	19.1	-3.5	20.2	19.0	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.0	5.8	10.6	8.0	4.6	3.4	5.5
3. Social contributions	33.5	6.0	11.8	12.2	17.8	20.6	17.9	9.1	-3.5	5.4	4.0	4.5	7.2	6.8	8.7	10.8	6.7	5.7
4. Of which actual social contributions	33.5	6.1	8.6	12.1	17.8	20.4	17.7	9.3	-3.2	5.5	3.9	5.0	7.1	6.8	8.7	10.8	6.7	5.7
5. Other current revenue, including sales	40.5	12.9	0.8	40.1	-12.4	25.2	27.2	-5.6	19.0	2.3	5.6	0.4	4.2	6.2	0.2	5.7	5.5	5.0
6. Total current revenue	26.2	1.0	10.3	17.8	15.0	20.4	15.8	-16.8	-0.3	6.4	5.7	4.0	6.3	7.2	6.0	7.9	6.0	5.6
7. Government consumption expenditure	25.6	-0.4	7.3	11.2	18.5	10.0	20.4	-6.2	-2.7	3.1	1.6	0.1	4.0	5.9	3.2	5.7	5.6	5.1
8. Collective consumption	22.8	20.1	7.0	6.7	22.7	7.9	16.7	-14.5	1.7	1.4	5.4	-0.3	6.1	4.1	2.5	5.0	5.0	5.0
9. Social transfers in kind	29.3	-15.6	7.5	15.2	15.0	11.9	23.6	0.4	-5.8	4.4	-1.1	0.4	2.5	7.3	3.8	6.3	6.1	5.2
10. Compensation of employees	35.7	-5.2	10.2	9.4	16.3	13.2	22.6	-1.9	-10.3	4.5	1.4	3.0	3.7	4.1	5.5	6.5	6.0	5.5
11. Intermediate consumption	18.8	9.8	3.1	14.6	20.0	6.0	22.6	-16.3	15.4	-9.9	3.6	-1.3	5.5	9.2	-1.1	5.0	5.3	5.0
12. Social transfers other than in kind	31.4	-1.1	9.1	10.1	12.8	27.0	33.9	15.9	-7.9	-2.6	2.2	-0.9	0.3	2.2	5.1	10.9	9.9	6.0
13. Social transfers in kind via market producers	42.7	-16.6	8.9	43.7	5.7	13.6	23.4	-4.9	0.0	15.5	-5.7	-5.4	4.4	7.0	3.9	3.5	3.5	3.0
14. Interest	200.6	23.9	-20.5	-1.8	4.5	14.5	11.3	55.6	53.0	12.9	14.4	-6.6	-4.6	-3.1	-9.1	-4.2	-22.2	4.2
15. Subsidies	44.1	-21.0	-3.0	12.9	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	2.7	24.3	10.1	4.2	4.8	4.8
16. Other current expenditure 1)	0.0	-0.4	0.6	1.0	-0.5	0.1	0.2	0.2	-0.4	0.4	-0.2	0.2	-0.2	0.1	0.2	0.0	0.0	0.0
17. Total current expenditure	31.9	-1.9	8.9	16.1	12.8	17.7	25.2	2.3	-3.9	1.4	1.8	0.6	1.7	4.3	4.0	7.1	6.2	5.6
18. Gross saving 1)	-1.4	1.0	0.4	0.5	0.6	0.7	-2.3	-7.4	1.6	1.8	1.2	1.1	1.3	0.9	0.7	0.3	-0.1	0.0
19. Capital transfers received	-	-334.2	35.2	121.2	45.1	78.3	-17.1	15.1	79.4	-2.9	-7.5	13.6	37.5	-30.4	-54.6	-2.1	16.7	2.1
20. Total revenue	26.2	0.2	10.5	19.0	15.7	22.0	14.4	-15.8	2.9	5.7	4.8	4.6	8.2	4.2	2.8	7.7	6.2	5.5
21. Gross fixed capital formation	-7.9	-0.7	28.2	15.2	35.9	52.8	11.9	-32.4	17.0	6.3	-10.3	-1.3	-2.0	7.1	-16.1	10.6	9.5	7.6
22. Other capital expenditure 1)	1.2	1.2	0.1	-0.2	0.1	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	0.2	-0.5	-0.2	0.2	-0.2	0.0
23. Total expenditure	32.3	1.4	10.9	15.3	15.4	23.9	21.6	-2.9	-1.9	12.0	-9.4	3.1	2.1	3.1	1.3	8.1	5.9	5.7
24. Tax burden	23.4	-1.7	10.8	16.0	18.3	20.2	14.6	-18.7	-2.4	7.3	5.7	4.8	6.6	7.5	6.7	8.2	6.0	5.6
25. Net lending (+) or net borrowing (-)	-1.7	-0.4	-0.1	1.0	0.1	-0.5	-2.3	-6.0	2.2	-2.0	5.8	0.5	2.0	0.4	0.5	-0.1	0.1	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	1.5	3.5	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.6	0.2	-0.3	-0.1	-0.2	-0.2	
2. Interest payments (% of GDP)	0.3	1.5	0.9	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.2	0.9	0.9	
3. Implicit interest rate 2)	:	6.8	4.8	4.7	4.5	4.6	4.6	7.0	6.8	5.7	5.7	4.6	4.3	3.8	3.2	3.2	2.2	2.4	
4. Nominal GDP growth rate	51.3	6.2	9.4	15.2	14.6	20.6	12.6	-17.6	4.1	11.6	6.6	4.8	4.6	2.3	3.3	7.5	7.0	5.7	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	1.5	3.5	1.4	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.6	0.2	-0.3	-0.1	-0.2	-0.2	
6. Contribution of nominal GDP growth	:	-1.4	-1.8	-2.5	-2.3	-2.9	-1.8	3.1	-1.1	-3.8	-2.3	-1.8	-1.7	-0.9	-1.4	-2.8	-2.7	-2.0	
7. Stock-flow adjustment 3)	:	-2.8	-1.3	1.1	1.6	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.7	-0.8	4.3	-0.7	3.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.2	2.0	0.5	-0.4	-0.4	0.2	2.4	7.9	5.1	7.1	1.2	0.9	-1.0	-1.3	-1.6	-1.3	-1.1	-1.0	
9. Snow-ball effect	:	0.1	-0.9	-1.7	-1.6	-2.3	-1.1	4.4	0.7	-1.9	-0.3	-0.1	-0.1	0.6	0.0	-1.6	-1.8	-1.2	
10. Stock-flow adjustment 3)	:	-2.8	-1.3	1.1	1.6	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.7	-0.8	4.3	-0.7	3.2	
(% of GDP)																			
11. Change in gross debt 5)	:	-0.6	-1.7	-1.0	-0.4	-1.4	-1.3	13.4	8.3	1.0	2.6	-1.0	1.8	2.0	-2.5	1.4	-3.6	1.0	
12. Level of gross debt (end of year)	11.5	22.9	18.7	17.6	17.2	15.9	14.6	28.0	36.2	37.2	39.8	38.8	40.5	42.6	40.1	41.5	37.9	38.9	

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 12A

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

Luxembourg

(Mrd EURO-LUF)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1.77	3.06	3.67	4.04	4.27	4.81	4.70	4.60	4.91	5.30	5.66	5.99	6.53	6.17	6.33	6.59	6.92	7.21
2. Current taxes on income and wealth	2.31	3.28	3.56	4.11	4.41	4.88	5.26	5.26	5.73	6.00	6.28	6.60	6.80	7.46	8.01	8.34	8.78	9.25
3. Social contributions	1.79	2.53	3.33	3.58	3.80	4.15	4.45	4.74	4.89	5.23	5.56	5.79	5.98	6.27	6.47	6.85	7.20	7.55
4. Of which actual social contributions	1.50	2.24	2.97	3.19	3.38	3.72	4.00	4.26	4.38	4.70	4.98	5.21	5.38	5.64	5.81	6.15	6.46	6.77
5. Other current revenue, including sales	0.93	1.17	1.25	1.30	1.52	1.68	1.89	1.75	1.85	1.90	2.00	2.11	2.17	2.32	2.27	2.37	2.49	2.64
6. Total current revenue	6.80	10.04	11.82	13.04	14.00	15.53	16.31	16.36	17.38	18.44	19.50	20.50	21.47	22.22	23.08	24.15	25.39	26.65
7. Government consumption expenditure	2.51	3.44	4.75	5.15	5.35	5.65	5.97	6.45	6.84	7.18	7.64	8.06	8.38	8.71	8.93	9.47	10.05	10.55
8. Collective consumption	0.95	1.27	1.70	1.85	1.89	1.96	2.12	2.23	2.37	2.51	3.04	3.17	3.29	3.54	3.66	3.84	4.02	4.22
9. Social transfers in kind	1.56	2.16	3.06	3.30	3.47	3.69	3.85	4.22	4.47	4.67	4.60	4.90	5.09	5.17	5.27	5.64	6.03	6.33
10. Compensation of employees	1.53	1.93	2.55	2.71	2.85	3.00	3.16	3.39	3.60	3.79	4.00	4.18	4.36	4.57	4.65	4.98	5.18	5.39
11. Intermediate consumption	0.56	0.79	1.05	1.13	1.14	1.18	1.31	1.47	1.55	1.57	1.72	1.74	1.77	1.92	2.00	2.06	2.24	2.41
12. Social transfers other than in kind	2.31	3.02	4.25	4.56	4.80	5.00	5.54	6.15	6.39	6.60	7.05	7.40	7.69	7.91	8.12	8.58	8.95	9.29
13. Social transfers in kind via market producers	0.58	0.89	1.37	1.50	1.56	1.65	1.72	1.86	1.96	2.00	2.13	2.32	2.42	2.39	2.40	2.62	2.80	2.91
14. Interest	0.09	0.09	0.06	0.07	0.08	0.12	0.14	0.15	0.17	0.20	0.23	0.25	0.21	0.18	0.17	0.17	0.17	0.16
15. Subsidies	0.19	0.27	0.34	0.38	0.40	0.46	0.47	0.48	0.50	0.53	0.61	0.67	0.72	0.72	0.67	0.73	0.78	0.82
16. Other current expenditure	0.37	0.64	0.86	0.81	0.87	0.86	0.95	1.00	1.12	1.31	1.42	1.47	1.49	1.61	1.68	1.82	1.91	2.00
17. Total current expenditure	5.63	7.63	10.48	11.16	11.70	12.26	13.30	14.52	15.27	16.00	17.15	18.03	18.66	19.30	19.70	20.96	22.02	22.98
18. Gross saving	1.17	2.41	1.34	1.88	2.30	3.26	3.01	1.84	2.11	2.44	2.34	2.47	2.81	2.92	3.38	3.19	3.37	3.67
19. Capital transfers received	0.04	0.05	0.07	0.07	0.06	0.07	0.09	0.09	0.08	0.07	0.09	0.10	0.10	0.11	0.11	0.12	0.12	0.12
20. Total revenue	6.84	10.09	11.88	13.11	14.06	15.60	16.40	16.44	17.46	18.51	19.59	20.60	21.57	22.32	23.19	24.27	25.52	26.78
21. Gross fixed capital formation	0.59	0.89	1.33	1.50	1.13	1.32	1.40	1.63	1.89	1.78	1.75	1.63	1.79	1.95	2.04	2.37	2.57	2.77
22. Other capital expenditure	0.20	0.21	0.44	0.43	0.58	0.47	0.43	0.54	0.56	0.51	0.53	0.49	0.45	0.36	0.58	0.68	0.72	0.76
23. Total expenditure	6.42	8.73	12.24	13.09	13.41	14.06	15.14	16.69	17.73	18.29	19.44	20.14	20.90	21.60	22.33	24.01	25.31	26.51
24. Tax burden	5.62	8.63	10.26	11.40	12.14	13.50	14.06	14.20	15.10	16.07	17.01	17.90	18.81	19.40	20.33	21.26	22.35	23.44
25. Net lending (+) or net borrowing (-)	0.42	1.36	-0.36	0.02	0.65	1.54	1.27	-0.25	-0.26	0.22	0.15	0.45	0.67	0.72	0.86	0.25	0.20	0.27

Table 12B

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

Luxembourg

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.2	13.2	13.2	13.4	12.6	12.9	12.3	12.4	12.2	12.3	12.8	12.9	13.1	11.9	11.9	11.8	11.7	11.5
2. Current taxes on income and wealth	14.7	14.2	12.7	13.7	13.0	13.1	13.8	14.2	14.3	13.9	14.2	14.2	13.6	14.3	15.1	14.9	14.8	14.8
3. Social contributions	11.3	11.0	11.9	11.9	11.2	11.2	11.7	12.8	12.2	12.1	12.6	12.4	12.0	12.0	12.2	12.2	12.1	12.1
4. Of which actual social contributions	9.5	9.7	10.6	10.6	10.0	10.0	10.5	11.5	10.9	10.9	11.3	11.2	10.8	10.8	11.0	11.0	10.9	10.8
5. Other current revenue, including sales	5.9	5.1	4.5	4.3	4.5	4.5	5.0	4.7	4.6	4.4	4.5	4.5	4.3	4.4	4.3	4.2	4.2	4.2
6. Total current revenue	43.1	43.5	42.3	43.4	41.4	41.8	42.8	44.2	43.3	42.7	44.2	44.1	42.9	42.6	43.5	43.1	42.8	42.7
7. Government consumption expenditure	15.9	14.9	17.0	17.1	15.8	15.2	15.7	17.5	17.0	16.6	17.3	17.3	16.8	16.7	16.8	16.9	16.9	16.9
8. Collective consumption	6.0	5.5	6.1	6.2	5.6	5.3	5.6	6.0	5.9	5.8	6.9	6.8	6.6	6.8	6.9	6.8	6.8	6.7
9. Social transfers in kind	9.9	9.4	10.9	11.0	10.3	9.9	10.1	11.4	11.1	10.8	10.4	10.5	10.2	9.9	9.9	10.1	10.1	10.1
10. Compensation of employees	9.7	8.4	9.1	9.0	8.4	8.1	8.3	9.2	8.9	8.8	9.1	9.0	8.7	8.8	8.8	8.9	8.7	8.6
11. Intermediate consumption	3.5	3.4	3.7	3.8	3.4	3.2	3.4	4.0	3.8	3.6	3.9	3.7	3.5	3.7	3.8	3.7	3.8	3.9
12. Social transfers other than in kind	14.6	13.1	15.2	15.2	14.2	13.4	14.5	16.6	15.9	15.3	16.0	15.9	15.4	15.2	15.3	15.3	15.1	14.9
13. Social transfers in kind via market producers	3.7	3.8	4.9	5.0	4.6	4.4	4.5	5.0	4.9	4.6	4.8	5.0	4.8	4.6	4.5	4.7	4.7	4.7
14. Interest	0.6	0.4	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3
15. Subsidies	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.3	1.3	1.2	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3
16. Other current expenditure	2.4	2.8	3.1	2.7	2.6	2.3	2.5	2.7	2.8	3.0	3.2	3.2	3.0	3.1	3.2	3.2	3.2	3.2
17. Total current expenditure	35.7	33.0	37.5	37.2	34.6	33.0	34.9	39.3	38.0	37.1	38.9	38.8	37.3	37.0	37.2	37.4	37.1	36.8
18. Gross saving	7.4	10.5	4.8	6.3	6.8	8.8	7.9	5.0	5.3	5.6	5.3	5.3	5.6	5.6	6.4	5.7	5.7	5.9
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	43.3	43.7	42.5	43.7	41.6	42.0	43.0	44.5	43.5	42.9	44.4	44.3	43.1	42.8	43.8	43.3	43.0	42.9
21. Gross fixed capital formation	3.7	3.8	4.7	5.0	3.3	3.6	3.7	4.4	4.7	4.1	4.0	3.5	3.6	3.7	3.9	4.2	4.3	4.4
22. Other capital expenditure	1.2	0.9	1.6	1.4	1.7	1.3	1.1	1.5	1.4	1.2	1.2	1.0	0.9	0.7	1.1	1.2	1.2	1.2
23. Total expenditure	40.7	37.8	43.8	43.6	39.7	37.8	39.7	45.1	44.1	42.4	44.1	43.3	41.8	41.5	42.1	42.8	42.6	42.4
24. Tax burden	35.6	37.4	36.7	38.0	35.9	36.3	36.9	38.4	37.6	37.2	38.6	38.5	37.6	37.2	38.3	37.9	37.7	37.5
25. Net lending (+) or net borrowing (-)	2.7	5.9	-1.3	0.1	1.9	4.2	3.3	-0.7	-0.7	0.5	0.3	1.0	1.3	1.4	1.6	0.5	0.3	0.4

Table 12C

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

Luxembourg

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	4.5	16.2	13.2	9.9	5.8	12.6	-2.2	-2.2	6.9	7.8	6.8	5.8	8.9	-5.4	2.5	4.2	4.9	4.3
2. Current taxes on income and wealth	7.8	11.7	-5.5	15.5	7.3	10.7	7.8	0.0	8.9	4.8	4.5	5.2	3.0	9.7	7.5	4.0	5.4	5.3
3. Social contributions	3.3	9.5	5.7	7.5	5.9	9.3	7.2	6.5	3.1	7.1	6.1	4.2	3.3	4.9	3.2	5.9	5.1	4.8
4. Of which actual social contributions	5.6	10.3	5.9	7.4	6.1	10.0	7.5	6.4	2.9	7.3	6.0	4.6	3.1	5.0	2.9	5.9	5.1	4.8
5. Other current revenue, including sales	-1.7	14.9	4.6	4.4	16.7	10.6	12.4	-7.3	5.5	2.8	5.4	5.5	2.5	7.0	-2.1	4.5	5.0	5.9
6. Total current revenue	4.5	12.8	4.0	10.3	7.4	10.9	5.1	0.3	6.3	6.1	5.7	5.1	4.7	3.5	3.9	4.6	5.1	5.0
7. Government consumption expenditure	6.9	7.1	8.2	8.3	4.0	5.6	5.6	8.1	6.0	4.9	6.5	5.5	3.9	4.0	2.5	6.1	6.0	5.0
8. Collective consumption	4.3	10.8	6.5	9.2	1.9	4.1	8.0	5.3	6.2	5.9	21.2	4.1	3.9	7.6	3.4	4.8	4.8	4.8
9. Social transfers in kind	8.5	5.1	9.1	7.8	5.2	6.5	4.3	9.7	5.9	4.4	-1.4	6.4	3.9	1.6	1.9	7.0	6.9	5.1
10. Compensation of employees	3.8	6.5	6.5	6.5	5.1	5.2	5.1	7.4	6.1	5.4	5.5	4.5	4.3	4.8	1.9	7.1	3.9	4.0
11. Intermediate consumption	4.9	18.2	4.8	7.8	0.9	3.6	11.3	12.3	4.8	1.5	9.7	0.9	2.2	8.0	4.4	3.1	8.4	7.8
12. Social transfers other than in kind	3.4	7.2	4.6	7.2	5.3	4.0	10.9	11.1	3.8	3.4	6.8	5.0	3.9	2.9	2.6	5.7	4.3	3.8
13. Social transfers in kind via market producers	14.4	0.9	13.8	9.8	3.7	5.8	4.8	8.2	4.9	2.5	6.4	8.8	4.4	-1.4	0.5	9.0	7.0	4.0
14. Interest	2.0	-3.7	-15.4	11.0	25.9	40.4	23.3	2.7	11.6	21.3	14.3	9.7	-18.2	-13.4	-6.2	3.0	-1.0	-8.0
15. Subsidies	18.9	27.2	5.5	11.7	5.4	15.3	2.6	1.9	4.7	4.6	15.1	10.8	6.4	1.2	-7.1	8.3	6.8	6.0
16. Other current expenditure 1)	-0.2	-0.4	0.5	-0.4	-0.1	-0.2	0.2	0.2	0.1	0.2	0.2	0.0	-0.2	0.1	0.1	0.1	0.0	0.0
17. Total current expenditure	5.0	6.8	7.8	6.5	4.8	4.8	8.5	9.1	5.2	4.8	7.2	5.1	3.5	3.4	2.1	6.4	5.1	4.4
18. Gross saving 1)	-0.3	2.0	-1.5	1.5	0.6	2.0	-0.9	-2.9	0.3	0.4	-0.3	0.0	0.3	0.0	0.8	-0.7	0.0	0.2
19. Capital transfers received	-17.6	0.0	-16.3	9.4	-15.1	17.4	22.5	-5.7	-2.5	-14.3	33.4	8.1	-1.2	5.1	5.1	4.0	3.1	3.4
20. Total revenue	4.3	12.7	3.9	10.3	7.3	10.9	5.1	0.3	6.2	6.0	5.9	5.1	4.7	3.5	3.9	4.6	5.1	4.9
21. Gross fixed capital formation	32.7	-0.8	-0.2	12.8	-24.6	17.2	5.9	16.6	15.9	-6.0	-1.5	-7.2	10.2	8.7	4.9	16.0	8.4	7.6
22. Other capital expenditure 1)	-0.2	0.0	0.3	-0.1	0.3	-0.5	-0.1	0.3	-0.1	-0.2	0.0	-0.2	-0.2	-0.2	0.4	0.1	0.0	0.0
23. Total expenditure	7.0	6.2	7.5	6.9	2.5	4.8	7.7	10.3	6.2	3.1	6.3	3.6	3.7	3.4	3.4	7.6	5.4	4.7
24. Tax burden	6.1	12.7	3.9	11.1	6.4	11.2	4.1	1.0	6.4	6.4	5.9	5.2	5.1	3.1	4.8	4.6	5.2	4.8
25. Net lending (+) or net borrowing (-)	-1.1	2.4	-1.5	1.4	1.9	2.2	-0.8	-4.0	0.0	1.2	-0.2	0.6	0.4	0.0	0.2	-1.2	-0.1	0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	-2.7	-5.9	1.3	-0.1	-1.9	-4.2	-3.3	0.7	0.7	-0.5	-0.3	-1.0	-1.3	-1.4	-1.6	-0.5	-0.3	-0.4
2. Interest payments (% of GDP)	0.6	0.4	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3
3. Implicit interest rate 2)	:	5.7	3.3	3.3	3.8	4.5	5.1	2.6	2.9	2.5	2.9	2.6	1.9	1.6	1.5	1.6	1.3	1.2
4. Nominal GDP growth rate	3.8	3.0	6.7	7.5	12.6	10.0	2.6	-3.0	8.7	7.4	2.2	5.4	7.5	4.2	1.7	5.8	5.9	5.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-2.7	-5.9	1.3	-0.1	-1.9	-4.2	-3.3	0.7	0.7	-0.5	-0.3	-1.0	-1.3	-1.4	-1.6	-0.5	-0.3	-0.4
6. Contribution of nominal GDP growth	:	-0.2	-0.4	-0.5	-0.8	-0.7	-0.2	0.5	-1.3	-1.4	-0.4	-1.1	-1.7	-0.9	-0.4	-1.1	-1.3	-1.1
7. Stock-flow adjustment 3)	:	6.5	-0.5	0.7	3.1	4.8	10.7	-0.3	4.7	0.8	4.0	3.8	2.0	1.6	0.8	4.5	1.0	1.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.3	-6.3	1.1	-0.3	-2.2	-4.5	-3.7	0.3	0.2	-1.0	-0.9	-1.5	-1.8	-1.7	-1.9	-0.8	-0.6	-0.7
9. Snow-ball effect	:	0.2	-0.2	-0.3	-0.6	-0.4	0.2	0.9	-0.8	-0.9	0.1	-0.6	-1.2	-0.6	-0.1	-0.8	-1.0	-0.9
10. Stock-flow adjustment 3)	:	6.5	-0.5	0.7	3.1	4.8	10.7	-0.3	4.7	0.8	4.0	3.8	2.0	1.6	0.8	4.5	1.0	1.4
(% of GDP)																		
11. Change in gross debt 5)	:	0.4	0.4	0.1	0.4	-0.1	7.2	0.8	4.1	-1.1	3.3	1.7	-1.0	-0.7	-1.2	2.9	-0.6	-0.1
12. Level of gross debt (end of year)	8.5	6.9	7.3	7.4	7.8	7.7	14.9	15.7	19.8	18.7	22.0	23.7	22.7	22.0	20.8	23.7	23.0	22.9

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

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

3) Line 7 = line 10.

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

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

Table 13A

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

Malta	(Mrd EURO-MTL)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.368	0.496	0.645	0.726	0.768	0.812	0.844	0.819	0.903	0.923	0.941	0.989	1.107	1.190	1.276	1.345	1.413	1.491
2. Current taxes on income and wealth	0.248	0.366	0.502	0.559	0.610	0.726	0.743	0.795	0.808	0.849	0.935	1.043	1.155	1.238	1.384	1.506	1.656	1.785
3. Social contributions	0.218	0.304	0.360	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.560	0.596	0.639	0.680	0.722	0.763
4. Of which actual social contributions	0.183	0.259	0.293	0.307	0.315	0.322	0.352	0.352	0.371	0.400	0.414	0.438	0.468	0.504	0.542	0.577	0.612	0.647
5. Other current revenue, including sales	0.229	0.213	0.256	0.212	0.217	0.245	0.295	0.261	0.269	0.274	0.284	0.312	0.318	0.386	0.522	0.554	0.467	0.440
6. Total current revenue	1.064	1.379	1.764	1.877	1.985	2.181	2.313	2.310	2.435	2.533	2.664	2.869	3.141	3.410	3.822	4.086	4.258	4.478
7. Government consumption expenditure	0.547	0.733	0.928	0.933	1.003	1.033	1.210	1.214	1.286	1.345	1.449	1.479	1.604	1.688	1.674	1.835	2.057	2.228
8. Collective consumption	0.274	0.358	0.483	0.483	0.499	0.531	0.610	0.590	0.601	0.622	0.670	0.660	0.709	0.714	0.705	0.782	0.877	0.950
9. Social transfers in kind	0.273	0.376	0.445	0.449	0.504	0.502	0.600	0.624	0.685	0.723	0.778	0.820	0.895	0.974	0.969	1.053	1.181	1.279
10. Compensation of employees	0.439	0.524	0.666	0.677	0.687	0.716	0.847	0.839	0.855	0.882	0.923	0.978	1.050	1.116	1.182	1.268	1.343	1.422
11. Intermediate consumption	0.152	0.202	0.258	0.248	0.297	0.307	0.392	0.365	0.403	0.430	0.483	0.471	0.520	0.592	0.637	0.728	0.775	0.826
12. Social transfers other than in kind	0.335	0.471	0.576	0.615	0.634	0.686	0.720	0.769	0.805	0.836	0.887	0.923	0.964	0.986	1.021	1.070	1.118	1.162
13. Social transfers in kind via market producers	0.008	0.013	0.024	0.027	0.032	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.047	0.055	0.065	0.068	0.070	0.073
14. Interest	0.055	0.168	0.180	0.194	0.199	0.200	0.205	0.201	0.204	0.217	0.215	0.219	0.231	0.228	0.218	0.205	0.200	0.200
15. Subsidies	0.052	0.054	0.070	0.085	0.094	0.098	0.115	0.050	0.053	0.051	0.077	0.080	0.105	0.111	0.129	0.129	0.132	0.134
16. Other current expenditure	0.036	0.050	0.091	0.088	0.091	0.104	0.115	0.122	0.130	0.128	0.133	0.180	0.192	0.206	0.201	0.217	0.233	0.249
17. Total current expenditure	1.078	1.482	1.865	1.934	2.033	2.143	2.430	2.384	2.487	2.588	2.756	2.892	3.108	3.295	3.453	3.685	3.870	4.066
18. Gross saving	-0.014	-0.103	-0.101	-0.057	-0.048	0.038	-0.116	-0.074	-0.052	-0.055	-0.092	-0.024	0.033	0.115	0.369	0.401	0.388	0.412
19. Capital transfers received	0.021	0.056	0.077	0.163	0.159	0.064	0.044	0.062	0.117	0.121	0.148	0.153	0.206	0.306	0.072	0.089	0.113	0.139
20. Total revenue	1.085	1.436	1.841	2.040	2.144	2.245	2.357	2.372	2.552	2.655	2.812	3.021	3.347	3.716	3.893	4.175	4.372	4.618
21. Gross fixed capital formation	0.090	0.159	0.182	0.235	0.214	0.218	0.154	0.148	0.147	0.193	0.233	0.220	0.301	0.402	0.251	0.282	0.324	0.372
22. Other capital expenditure	0.022	0.022	0.003	0.006	0.032	0.008	0.030	0.038	0.076	0.038	0.073	0.095	0.087	0.123	0.077	0.113	0.115	0.117
23. Total expenditure	1.190	1.663	2.050	2.175	2.279	2.369	2.613	2.571	2.710	2.819	3.062	3.207	3.495	3.820	3.781	4.079	4.309	4.556
24. Tax burden	0.801	1.129	1.458	1.625	1.720	1.890	1.968	1.992	2.059	2.200	2.325	2.498	2.758	2.963	3.235	3.461	3.715	3.957
25. Net lending (+) or net borrowing (-)	-0.106	-0.228	-0.209	-0.135	-0.136	-0.123	-0.256	-0.199	-0.158	-0.165	-0.250	-0.186	-0.149	-0.104	0.113	0.095	0.062	0.062

Table 13B

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

Malta	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.1	12.0	13.3	14.1	14.3	14.1	13.8	13.3	13.7	13.5	13.1	12.9	13.1	12.8	12.8	12.6	12.3	12.2
2. Current taxes on income and wealth	8.2	8.9	10.4	10.9	11.3	12.6	12.1	13.0	12.2	12.4	13.1	13.7	13.7	13.3	13.9	14.1	14.4	14.6
3. Social contributions	7.2	7.4	7.4	7.4	7.2	6.9	7.0	7.1	6.9	7.1	7.0	6.9	6.6	6.4	6.4	6.4	6.3	6.2
4. Of which actual social contributions	6.0	6.3	6.0	6.0	5.8	5.6	5.7	5.7	5.6	5.9	5.8	5.7	5.5	5.4	5.5	5.4	5.3	5.3
5. Other current revenue, including sales	7.5	5.2	5.3	4.1	4.0	4.2	4.8	4.3	4.1	4.0	4.0	4.1	3.8	4.2	5.3	5.2	4.1	3.6
6. Total current revenue	35.0	33.3	36.3	36.5	36.9	37.9	37.7	37.6	36.9	37.0	37.2	37.5	37.1	36.8	38.4	38.1	37.1	36.7
7. Government consumption expenditure	18.0	17.7	19.1	18.1	18.6	17.9	19.7	19.8	19.5	19.7	20.2	19.4	19.0	18.2	16.8	17.1	17.9	18.2
8. Collective consumption	9.0	8.6	10.0	9.4	9.3	9.2	9.9	9.6	9.1	9.1	9.4	8.6	8.4	7.7	7.1	7.3	7.6	7.8
9. Social transfers in kind	9.0	9.1	9.2	8.7	9.4	8.7	9.8	10.2	10.4	10.6	10.9	10.7	10.6	10.5	9.7	9.8	10.3	10.5
10. Compensation of employees	14.4	12.7	13.7	13.1	12.8	12.4	13.8	13.7	13.0	12.9	12.9	12.8	12.4	12.0	11.9	11.8	11.7	11.6
11. Intermediate consumption	5.0	4.9	5.3	4.8	5.5	5.3	6.4	5.9	6.1	6.3	6.7	6.2	6.1	6.4	6.4	6.8	6.8	6.8
12. Social transfers other than in kind	11.0	11.4	11.9	12.0	11.8	11.9	11.7	12.5	12.2	12.2	12.4	12.1	11.4	10.6	10.3	10.0	9.7	9.5
13. Social transfers in kind via market producers	0.3	0.3	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.6	0.6	0.6
14. Interest	1.8	4.1	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.7	2.5	2.2	1.9	1.7	1.6
15. Subsidies	1.7	1.3	1.4	1.7	1.7	1.7	1.9	0.8	0.8	0.7	1.1	1.1	1.2	1.2	1.3	1.2	1.1	1.1
16. Other current expenditure	1.2	1.2	1.9	1.7	1.7	1.8	1.9	2.0	2.0	1.9	1.9	2.4	2.3	2.2	2.0	2.0	2.0	2.0
17. Total current expenditure	35.4	35.8	38.4	37.6	37.7	37.2	39.6	38.8	37.7	37.8	38.5	37.8	36.8	35.5	34.7	34.4	33.7	33.3
18. Gross saving	-0.4	-2.5	-2.1	-1.1	-0.9	0.7	-1.9	-1.2	-0.8	-0.8	-1.3	-0.3	0.4	1.2	3.7	3.7	3.4	3.4
19. Capital transfers received	0.7	1.4	1.6	3.2	3.0	1.1	0.7	1.0	1.8	1.8	2.1	2.0	2.4	3.3	0.7	0.8	1.0	1.1
20. Total revenue	35.7	34.7	37.9	39.6	39.8	39.0	38.5	38.6	38.7	38.8	39.3	39.5	39.6	40.1	39.2	39.0	38.1	37.8
21. Gross fixed capital formation	3.0	3.9	3.8	4.6	4.0	3.8	2.5	2.4	2.2	2.8	3.2	2.9	3.6	4.3	2.5	2.6	2.8	3.0
22. Other capital expenditure	0.7	0.5	0.1	0.1	0.6	0.1	0.5	0.6	1.2	0.6	1.0	1.2	1.0	1.3	0.8	1.1	1.0	1.0
23. Total expenditure	39.1	40.2	42.2	42.2	42.3	41.1	42.6	41.9	41.1	41.2	42.7	42.0	41.3	41.2	38.0	38.1	37.6	37.3
24. Tax burden	26.3	27.3	30.1	31.5	31.9	32.8	32.1	32.5	31.2	32.2	32.5	32.7	32.6	32.0	32.5	32.3	32.4	32.4
25. Net lending (+) or net borrowing (-)	-3.5	-5.5	-4.3	-2.6	-2.5	-2.1	-4.2	-3.2	-2.4	-2.4	-3.5	-2.4	-1.8	-1.1	1.1	0.9	0.5	0.5

Table 13C

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

Malta	(EURO-MTL; annual percentage changes unless otherwise stated)																	
	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	-1.0	9.0	10.6	12.6	5.8	5.7	3.9	-2.9	10.2	2.3	2.0	5.1	11.9	7.5	7.2	5.4	5.1	5.5
2. Current taxes on income and wealth	-13.0	12.9	-3.8	11.4	9.0	19.1	2.3	7.1	1.6	5.2	10.1	11.6	10.8	7.1	11.8	8.8	10.0	7.7
3. Social contributions	7.6	9.5	2.0	5.5	2.5	2.2	8.5	0.7	5.0	6.6	3.6	4.1	6.8	6.4	7.2	6.4	6.1	5.7
4. Of which actual social contributions	4.5	12.6	1.8	4.6	2.6	2.3	9.2	0.0	5.4	8.0	3.5	5.6	7.1	7.7	7.5	6.4	6.1	5.7
5. Other current revenue, including sales	-10.8	-7.0	3.3	-17.4	2.8	12.5	20.5	-11.4	2.8	2.1	3.4	9.9	2.0	21.4	35.4	6.1	-15.7	-5.8
6. Total current revenue	-4.2	7.2	3.4	6.4	5.8	9.9	6.1	-0.1	5.4	4.0	5.2	7.7	9.5	8.6	12.1	6.9	4.2	5.2
7. Government consumption expenditure	11.8	8.1	3.4	0.6	7.5	3.0	17.1	0.4	5.9	4.6	7.7	2.1	8.4	5.3	-0.8	9.6	12.1	8.3
8. Collective consumption	13.8	5.8	-0.8	0.1	3.2	6.5	14.8	-3.2	1.9	3.5	7.8	-1.6	7.5	0.8	-1.3	10.9	12.1	8.3
9. Social transfers in kind	9.8	10.4	8.3	1.1	12.2	-0.5	19.6	4.0	9.7	5.6	7.7	5.3	9.2	8.8	-0.5	8.7	12.1	8.3
10. Compensation of employees	8.2	3.2	1.7	1.6	1.5	4.3	18.2	-0.9	2.0	3.1	4.6	6.0	7.4	6.3	5.9	7.2	5.9	5.9
11. Intermediate consumption	4.5	20.7	12.7	-4.0	19.7	3.5	27.7	-6.8	10.3	6.8	12.3	-2.5	10.3	14.0	7.5	14.4	6.5	6.5
12. Social transfers other than in kind	13.8	2.2	2.9	6.9	3.0	8.2	5.0	6.8	4.7	3.9	6.1	4.1	4.4	2.4	3.5	4.8	4.5	4.0
13. Social transfers in kind via market producers	3.0	2.7	12.4	12.7	18.2	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	12.5	17.6	18.3	5.0	3.5	3.5
14. Interest	14.0	14.9	6.9	7.8	2.7	0.5	2.3	-2.0	1.3	6.6	-0.8	1.9	5.3	-1.1	-4.6	-5.9	-2.4	0.0
15. Subsidies	34.6	-19.1	-9.5	22.2	10.1	4.3	17.5	-56.5	5.7	-3.5	50.7	4.4	30.8	5.3	16.9	0.0	2.0	2.0
16. Other current expenditure 1)	-0.3	0.3	0.8	-0.2	0.0	0.1	0.1	0.1	0.0	-0.1	0.0	0.5	-0.1	0.0	-0.2	0.0	0.0	0.0
17. Total current expenditure	9.9	6.1	5.8	3.7	5.1	5.4	13.4	-1.9	4.3	4.1	6.5	4.9	7.4	6.0	4.8	6.7	5.0	5.1
18. Gross saving 1)	-4.7	0.4	-0.9	1.0	0.2	1.5	-2.6	0.7	0.4	0.0	-0.5	1.0	0.7	0.9	2.5	0.0	-0.4	0.0
19. Capital transfers received	206.6	16.5	413.0	111.1	-2.5	-59.4	-32.5	41.7	89.1	4.0	21.9	3.3	34.9	48.6	-76.5	24.2	27.0	22.9
20. Total revenue	-0.2	7.5	7.0	10.8	5.1	4.7	5.0	0.7	7.6	4.0	5.9	7.5	10.8	11.0	4.8	7.2	4.7	5.6
21. Gross fixed capital formation	24.7	-6.5	-15.5	28.9	-8.6	1.4	-29.4	-3.4	-1.2	31.5	20.6	-5.6	36.8	33.8	-37.7	12.2	15.0	15.0
22. Other capital expenditure 1)	0.2	-0.1	-3.5	0.1	0.5	-0.5	0.3	0.1	0.5	-0.6	0.5	0.2	-0.2	0.3	-0.6	0.3	0.0	0.0
23. Total expenditure	11.6	4.6	-4.7	6.1	4.8	3.9	10.3	-1.6	5.4	4.0	8.6	4.7	9.0	9.3	-1.0	7.9	5.6	5.7
24. Tax burden	-3.5	11.9	5.5	11.4	5.9	9.8	4.1	1.3	3.3	6.9	5.7	7.4	10.4	7.4	9.2	7.0	7.3	6.5
25. Net lending (+) or net borrowing (-)	-4.2	1.2	4.7	1.7	0.1	0.4	-2.0	0.9	0.8	0.0	-1.1	1.1	0.7	0.6	2.3	-0.2	-0.3	0.0

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	3.5	6.1	4.3	2.6	2.5	2.1	4.2	3.2	2.4	2.4	3.5	2.4	1.8	1.1	-1.1	-0.9	-0.5	-0.5
2. Interest payments (% of GDP)	1.8	3.7	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.7	2.5	2.2	1.9	1.7	1.6
3. Implicit interest rate 2)	:	6.3	5.5	5.6	5.5	5.8	5.7	5.2	4.9	4.9	4.5	4.5	4.4	4.2	3.9	3.6	3.4	3.4
4. Nominal GDP growth rate	11.4	3.0	2.0	6.1	4.6	6.9	6.4	0.2	7.5	3.6	4.8	6.7	10.6	9.7	7.2	7.7	7.1	6.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.5	6.1	4.3	2.6	2.5	2.1	4.2	3.2	2.4	2.4	3.5	2.4	1.8	1.1	-1.1	-0.9	-0.5	-0.5
6. Contribution of nominal GDP growth	:	-1.8	-1.3	-4.1	-3.1	-4.2	-3.8	-0.1	-4.7	-2.4	-3.2	-4.2	-6.6	-5.6	-4.1	-4.1	-3.6	-3.2
7. Stock-flow adjustment 3)	:	0.3	-0.2	-0.4	-5.0	-0.2	-0.1	1.9	2.1	2.6	-2.7	2.4	0.2	1.0	2.5	2.3	0.9	0.8
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	2.4	0.6	-1.1	-1.2	-1.3	0.8	0.0	-0.7	-0.8	0.5	-0.4	-1.0	-1.3	-3.3	-2.8	-2.3	-2.1
9. Snow-ball effect	:	1.9	2.4	-0.4	0.6	-0.7	-0.4	3.2	-1.6	0.8	-0.2	-1.4	-3.8	-3.2	-1.9	-2.2	-1.9	-1.5
10. Stock-flow adjustment 3)	:	0.3	-0.2	-0.4	-5.0	-0.2	-0.1	1.9	2.1	2.6	-2.7	2.4	0.2	1.0	2.5	2.3	0.9	0.8
(% of GDP)																		
11. Change in gross debt 5)	:	4.6	2.8	-1.9	-5.6	-2.2	0.3	5.0	-0.2	2.7	-2.4	0.6	-4.6	-3.5	-2.7	-2.7	-3.3	-2.8
12. Level of gross debt (end of year)	34.4	65.5	71.9	70.0	64.5	62.3	62.6	67.6	67.5	70.1	67.8	68.4	63.8	60.3	57.6	54.9	51.6	48.8

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

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

3) Line 7 = line 10.

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

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

Table 14A

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

Netherlands

(Mrd EURO-NLG)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	34.3	50.7	61.6	64.5	69.0	72.0	73.3	68.1	71.4	69.7	68.5	71.4	75.2	76.4	81.8	86.1	90.1	97.7
2. Current taxes on income and wealth	37.5	48.5	51.2	58.4	62.4	67.9	69.3	67.7	70.1	68.6	65.6	65.9	71.1	78.3	82.0	89.3	94.7	97.4
3. Social contributions	52.0	68.3	72.7	70.8	79.1	80.6	89.6	82.5	86.3	92.0	98.2	100.8	101.9	99.6	107.4	109.5	112.8	117.4
4. Of which actual social contributions	48.5	64.5	68.4	66.5	75.8	77.1	86.1	78.8	82.7	88.5	94.8	97.4	98.6	96.4	104.3	106.3	109.5	113.9
5. Other current revenue, including sales	21.9	26.3	32.2	33.7	37.9	38.9	45.6	43.6	42.6	42.1	44.8	46.2	41.0	36.2	34.3	34.2	34.1	34.9
6. Total current revenue	145.8	193.8	217.7	227.5	248.4	259.5	277.7	261.9	270.4	272.5	277.1	284.4	289.2	290.5	305.4	319.2	331.8	347.4
7. Government consumption expenditure	72.8	91.6	117.7	121.7	135.5	142.8	152.7	163.4	167.2	167.2	169.9	170.3	172.0	171.7	173.7	178.4	189.1	198.5
8. Collective consumption	29.7	35.8	43.1	44.4	45.9	49.3	52.8	56.1	56.4	55.5	55.5	56.7	57.1	56.6	57.8	58.9	59.9	61.0
9. Social transfers in kind	43.1	55.7	74.6	77.3	89.6	93.4	99.9	107.2	110.9	111.7	114.4	113.5	114.9	115.0	115.9	119.5	129.2	137.5
10. Compensation of employees	32.4	39.8	48.7	49.5	50.5	52.6	55.5	58.6	60.1	59.7	60.1	60.2	60.4	59.7	61.0	62.6	66.0	70.2
11. Intermediate consumption	19.1	25.2	32.3	33.8	36.0	38.1	41.3	44.2	43.9	42.8	42.6	41.8	42.9	42.0	40.9	42.2	47.7	50.4
12. Social transfers other than in kind	46.5	47.1	55.9	56.1	57.8	58.8	61.6	65.9	69.2	71.4	73.4	77.0	77.6	77.8	79.2	80.2	81.4	82.7
13. Social transfers in kind via market producers	22.5	29.5	40.0	41.2	51.7	54.6	58.3	62.8	64.9	66.2	68.1	68.3	68.7	70.3	72.2	73.8	75.5	77.7
14. Interest	16.7	14.8	12.1	11.8	11.6	12.0	13.0	12.5	11.2	11.3	10.6	9.9	9.4	8.5	7.6	7.0	6.3	6.0
15. Subsidies	3.4	6.1	7.2	6.8	6.9	8.0	8.3	10.1	10.4	9.7	8.9	8.2	8.0	7.8	8.4	8.9	9.4	10.1
16. Other current expenditure	5.3	9.0	11.1	11.5	13.2	12.4	13.7	10.5	12.6	12.7	12.6	12.5	13.5	13.6	9.5	12.2	13.2	13.7
17. Total current expenditure	146.0	171.4	207.4	210.8	227.8	236.4	251.7	264.6	272.3	273.7	276.4	278.0	280.5	279.7	278.7	286.9	299.5	310.8
18. Gross saving	-0.2	22.5	10.3	16.7	20.6	23.1	26.1	-2.7	-1.9	-1.2	0.7	6.4	8.7	10.8	26.8	32.2	32.3	36.6
19. Capital transfers received	1.0	1.7	1.9	2.0	2.1	2.2	2.1	2.1	2.2	2.0	1.7	2.2	2.0	2.3	2.4	2.5	2.7	2.9
20. Total revenue	146.8	195.6	219.6	229.5	250.5	261.6	279.8	263.9	272.6	274.4	278.8	286.5	291.2	292.7	307.8	321.7	334.5	350.3
21. Gross fixed capital formation	12.0	16.8	20.4	20.3	22.7	23.7	25.4	26.6	26.2	25.7	24.2	23.8	23.3	24.5	24.5	24.6	26.4	27.3
22. Other capital expenditure	16.8	-1.1	0.9	-0.2	-1.3	0.2	1.3	6.3	5.6	2.6	3.4	0.3	2.4	2.6	2.1	5.0	4.6	4.7
23. Total expenditure	174.7	187.1	228.6	230.9	249.3	260.4	278.4	297.5	304.1	302.0	303.9	302.0	306.2	306.8	305.2	316.5	330.4	342.8
24. Tax burden	122.8	166.8	184.2	192.9	210.7	221.0	232.6	218.3	227.9	230.5	232.4	238.5	248.8	255.3	273.0	286.8	299.5	314.3
25. Net lending (+) or net borrowing (-)	-28.0	8.4	-9.0	-1.4	1.2	1.3	1.4	-33.5	-31.5	-27.6	-25.1	-15.5	-15.0	-14.0	2.6	5.2	4.1	7.5

Table 14B

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

Netherlands

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	10.6	11.3	11.8	11.8	11.9	11.7	11.5	11.0	11.3	10.8	10.6	10.9	11.3	11.2	11.6	11.8	11.8	12.2
2. Current taxes on income and wealth	11.5	10.8	9.8	10.7	10.8	11.1	10.8	11.0	11.1	10.7	10.2	10.1	10.7	11.5	11.7	12.2	12.4	12.2
3. Social contributions	16.0	15.3	13.9	13.0	13.7	13.1	14.0	13.4	13.7	14.3	15.2	15.4	15.4	14.6	15.3	14.9	14.8	14.7
4. Of which actual social contributions	14.9	14.4	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.1	14.8	14.5	14.3	14.2
5. Other current revenue, including sales	6.7	5.9	6.1	6.2	6.5	6.3	7.1	7.1	6.7	6.6	6.9	7.1	6.2	5.3	4.9	4.7	4.5	4.4
6. Total current revenue	44.8	43.3	41.6	41.7	42.9	42.3	43.5	42.4	42.8	42.4	42.9	43.6	43.6	42.5	43.5	43.5	43.4	43.4
7. Government consumption expenditure	22.4	20.4	22.5	22.3	23.4	23.3	23.9	26.5	26.5	26.0	26.3	26.1	25.9	25.1	24.7	24.3	24.8	24.8
8. Collective consumption	9.1	8.0	8.2	8.1	7.9	8.0	8.3	9.1	8.9	8.6	8.6	8.7	8.6	8.3	8.2	8.0	7.8	7.6
9. Social transfers in kind	13.2	12.4	14.2	14.2	15.5	15.2	15.6	17.4	17.6	17.4	17.7	17.4	17.3	16.8	16.5	16.3	16.9	17.2
10. Compensation of employees	10.0	8.9	9.3	9.1	8.7	8.6	8.7	9.5	9.5	9.3	9.3	9.2	9.1	8.7	8.7	8.5	8.6	8.8
11. Intermediate consumption	5.9	5.6	6.2	6.2	6.2	6.2	6.5	7.2	7.0	6.7	6.6	6.4	6.5	6.1	5.8	5.8	6.2	6.3
12. Social transfers other than in kind	14.3	10.5	10.7	10.3	10.0	9.6	9.6	10.7	11.0	11.1	11.4	11.8	11.7	11.4	11.3	10.9	10.7	10.3
13. Social transfers in kind via market producers	6.9	6.6	7.6	7.6	8.9	8.9	9.1	10.2	10.3	10.3	10.6	10.5	10.4	10.3	10.3	10.1	9.9	9.7
14. Interest	5.1	3.3	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.2	1.1	1.0	0.8	0.8
15. Subsidies	1.1	1.4	1.4	1.3	1.2	1.3	1.3	1.6	1.6	1.5	1.4	1.3	1.2	1.1	1.2	1.2	1.2	1.3
16. Other current expenditure	1.6	2.0	2.1	2.1	2.3	2.0	2.2	1.7	2.0	2.0	2.0	1.9	2.0	2.0	1.3	1.7	1.7	1.7
17. Total current expenditure	44.9	38.3	39.6	38.6	39.3	38.5	39.4	42.8	43.1	42.6	42.8	42.6	42.3	40.9	39.7	39.1	39.2	38.9
18. Gross saving	-0.1	5.0	2.0	3.1	3.6	3.8	4.1	-0.4	-0.3	-0.2	0.1	1.0	1.3	1.6	3.8	4.4	4.2	4.6
19. Capital transfers received	0.3	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4
20. Total revenue	45.1	43.6	41.9	42.1	43.2	42.7	43.8	42.7	43.2	42.7	43.2	43.9	43.9	42.8	43.8	43.9	43.8	43.8
21. Gross fixed capital formation	3.7	3.8	3.9	3.7	3.9	3.9	4.0	4.3	4.1	4.0	3.7	3.6	3.5	3.6	3.5	3.4	3.5	3.4
22. Other capital expenditure	5.2	-0.2	0.2	0.0	-0.2	0.0	0.2	1.0	0.9	0.4	0.5	0.0	0.4	0.4	0.3	0.7	0.6	0.6
23. Total expenditure	53.7	41.8	43.6	42.3	43.0	42.5	43.6	48.2	48.2	47.0	47.1	46.3	46.2	44.9	43.4	43.2	43.3	42.9
24. Tax burden	37.7	37.2	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.5	37.5	37.4	38.8	39.1	39.2	39.3
25. Net lending (+) or net borrowing (-)	-8.6	1.9	-1.7	-0.3	0.2	0.2	0.2	-5.4	-5.0	-4.3	-3.9	-2.4	-2.3	-2.1	0.4	0.7	0.5	0.9

Table 14C

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

Netherlands

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.2	7.0	4.5	4.7	6.9	4.4	1.7	-7.0	4.7	-2.3	-1.7	4.3	5.3	1.6	7.1	5.3	4.6	8.5
2. Current taxes on income and wealth	8.4	6.7	0.7	14.2	6.7	8.9	2.0	-2.3	3.6	-2.1	-4.4	0.5	7.7	10.2	4.7	8.9	6.1	2.9
3. Social contributions	0.9	7.0	4.0	-2.6	11.7	1.8	11.2	-8.0	4.6	6.7	6.7	2.6	1.1	-2.3	7.8	2.0	3.0	4.0
4. Of which actual social contributions	0.6	7.5	3.8	-2.7	13.9	1.7	11.7	-8.5	4.9	6.9	7.2	2.7	1.3	-2.2	8.1	2.0	3.0	4.0
5. Other current revenue, including sales	2.3	12.6	7.7	4.6	12.5	2.7	17.2	-4.5	-2.1	-1.1	6.2	3.2	-11.2	-11.8	-5.3	-0.1	-0.3	2.1
6. Total current revenue	4.5	7.6	3.9	4.5	9.2	4.5	7.0	-5.7	3.3	0.8	1.7	2.6	1.7	0.4	5.2	4.5	3.9	4.7
7. Government consumption expenditure	0.1	7.9	1.5	3.5	11.3	5.4	6.9	7.0	2.4	0.0	1.6	0.2	1.0	-0.2	1.2	2.7	6.0	5.0
8. Collective consumption	0.3	7.2	-1.1	3.1	3.3	7.4	7.0	6.3	0.5	-1.6	-0.1	2.3	0.5	-0.7	2.1	1.8	1.8	1.8
9. Social transfers in kind	0.0	8.3	3.1	3.6	15.9	4.3	6.9	7.4	3.4	0.7	2.5	-0.8	1.2	0.1	0.7	3.2	8.0	6.4
10. Compensation of employees	0.7	5.8	1.9	1.6	2.1	4.1	5.5	5.6	2.6	-0.7	0.7	0.1	0.4	-1.3	2.2	2.7	5.4	6.4
11. Intermediate consumption	3.2	8.9	0.3	4.6	6.6	5.7	8.4	7.1	-0.7	-2.5	-0.5	-1.8	2.5	-2.1	-2.7	3.3	12.9	5.7
12. Social transfers other than in kind	0.7	1.4	2.1	0.4	2.9	1.8	4.7	7.0	5.0	3.1	2.9	4.9	0.7	0.3	1.8	1.2	1.5	1.6
13. Social transfers in kind via market producers	-1.9	9.7	2.9	3.1	25.5	5.5	6.7	7.7	3.4	2.0	2.8	0.3	0.5	2.4	2.7	2.2	2.3	3.0
14. Interest	-2.4	-7.9	0.8	-2.8	-1.5	3.2	8.3	-3.9	-10.7	1.2	-6.1	-6.5	-4.9	-9.9	-11.0	-7.0	-10.0	-5.0
15. Subsidies	13.6	0.1	5.6	-4.8	1.6	14.9	4.2	21.7	2.8	-7.0	-7.7	-8.0	-2.3	-2.7	7.7	5.8	6.0	6.9
16. Other current expenditure 1)	0.0	0.2	0.1	0.0	0.2	-0.3	0.1	-0.5	0.3	0.0	0.0	0.0	0.1	0.0	-0.6	0.3	0.1	0.0
17. Total current expenditure	0.8	4.8	2.3	1.6	8.1	3.8	6.5	5.1	2.9	0.5	1.0	0.6	0.9	-0.3	-0.4	3.0	4.4	3.8
18. Gross saving 1)	1.6	1.0	0.6	1.1	0.5	0.2	0.3	-4.5	0.1	0.1	0.3	0.9	0.3	0.3	2.2	0.6	-0.2	0.3
19. Capital transfers received	75.1	8.4	3.6	3.4	7.7	2.1	-2.9	-0.7	4.9	-10.7	-12.1	26.7	-9.5	15.7	5.2	6.2	6.7	7.3
20. Total revenue	5.0	7.6	3.9	4.5	9.2	4.5	7.0	-5.7	3.3	0.7	1.6	2.8	1.6	0.5	5.2	4.5	4.0	4.7
21. Gross fixed capital formation	9.0	7.5	-4.6	-0.1	11.8	4.3	7.3	4.4	-1.4	-1.9	-6.1	-1.7	-1.9	5.2	0.0	0.5	7.1	3.6
22. Other capital expenditure 1)	-5.2	-0.5	-0.3	-0.2	-0.2	0.3	0.2	0.8	-0.1	-0.5	0.1	-0.5	0.3	0.0	-0.1	0.4	-0.1	0.0
23. Total expenditure	-8.4	3.8	0.9	1.0	8.0	4.4	6.9	6.8	2.2	-0.7	0.6	-0.6	1.4	0.2	-0.5	3.7	4.4	3.7
24. Tax burden	4.8	7.0	3.2	4.7	9.2	4.9	5.3	-6.2	4.4	1.1	0.8	2.6	4.3	2.6	6.9	5.1	4.4	5.0
25. Net lending (+) or net borrowing (-)	6.9	1.6	1.3	1.5	0.5	0.0	0.0	-5.7	0.4	0.7	0.4	1.5	0.1	0.2	2.4	0.3	-0.2	0.4

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	8.6	0.3	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.3	2.1	-0.4	-0.7	-0.5	-0.9
2. Interest payments (% of GDP)	5.1	2.9	2.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.6	1.5	1.4	1.2	1.1	1.0	0.8	0.8
3. Implicit interest rate 2)	:	6.0	4.8	4.5	4.3	4.6	5.0	3.6	3.2	3.0	2.7	2.3	2.1	1.9	1.7	1.6	1.5	1.4
4. Nominal GDP growth rate	5.2	6.4	3.4	4.1	6.2	5.9	4.2	-3.4	2.3	1.8	0.3	1.2	1.6	3.1	2.8	4.3	4.2	4.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	0.3	1.7	0.3	-0.2	-0.2	-0.2	5.4	5.0	4.3	3.9	2.4	2.3	2.1	-0.4	-0.7	-0.5	-0.9
6. Contribution of nominal GDP growth	:	-3.1	-1.6	-2.0	-2.9	-2.5	-1.7	1.9	-1.3	-1.1	-0.2	-0.8	-1.0	-2.0	-1.8	-2.6	-2.3	-2.5
7. Stock-flow adjustment 3)	:	0.2	0.1	1.1	-1.4	0.6	14.0	-5.3	-1.3	-1.0	1.1	-0.1	-1.0	-3.4	-0.7	-0.8	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	3.4	-2.5	-0.6	-1.9	-2.2	-2.2	-2.3	3.4	3.2	2.5	2.2	0.9	0.8	0.8	-1.4	-1.7	-1.4	-1.7
9. Snow-ball effect	:	-0.2	0.7	0.2	-0.8	-0.5	0.3	3.9	0.5	0.7	1.4	0.7	0.4	-0.8	-0.7	-1.6	-1.5	-1.7
10. Stock-flow adjustment 3)	:	0.2	0.1	1.1	-1.4	0.6	14.0	-5.3	-1.3	-1.0	1.1	-0.1	-1.0	-3.4	-0.7	-0.8	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-2.6	0.2	-0.6	-4.5	-2.1	12.1	2.1	2.5	2.3	4.8	1.5	0.2	-3.4	-2.8	-4.1	-2.9	-3.4
12. Level of gross debt (end of year)	73.6	49.1	49.8	49.2	44.7	42.7	54.7	56.8	59.3	61.6	66.3	67.8	68.0	64.6	61.8	57.7	54.9	51.5

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 15A

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

Austria

(Mrd EURO-ATS)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	25.8	31.6	35.3	36.2	37.1	39.0	40.7	41.2	42.3	44.5	46.4	46.9	47.8	49.2	50.9	51.9	52.6	54.0
2. Current taxes on income and wealth	21.3	28.3	32.4	32.7	34.2	37.6	40.6	36.2	37.5	39.6	41.7	43.5	45.8	48.9	45.9	48.7	50.8	53.0
3. Social contributions	28.3	33.2	36.8	37.8	39.3	40.9	42.6	43.1	43.9	45.8	47.3	49.1	50.5	52.1	54.0	56.0	57.9	60.0
4. Of which actual social contributions	26.2	30.7	34.2	35.6	37.1	38.7	40.4	40.9	41.8	43.7	45.2	47.1	48.6	50.2	52.1	54.2	56.1	58.2
5. Other current revenue, including sales	11.8	10.4	13.5	16.3	16.8	17.6	17.6	18.5	19.0	19.5	20.2	20.4	20.6	21.3	21.9	22.5	23.2	24.0
6. Total current revenue	87.3	103.5	118.0	123.0	127.5	135.1	141.5	139.0	142.7	149.3	155.5	160.0	164.7	171.6	172.7	179.2	184.6	191.0
7. Government consumption expenditure	34.6	41.1	45.8	49.2	51.6	53.2	56.6	59.6	60.6	61.7	63.3	64.5	66.0	68.4	70.6	72.6	74.5	76.5
8. Collective consumption	14.5	16.2	17.5	19.8	20.5	20.5	22.0	23.6	23.9	24.0	24.4	24.6	24.9	25.6	26.1	26.7	27.3	27.8
9. Social transfers in kind	20.1	24.9	28.3	29.3	31.0	32.7	34.6	36.0	36.8	37.7	38.9	39.9	41.1	42.8	44.5	46.0	47.3	48.7
10. Compensation of employees	21.3	23.8	26.2	27.9	29.0	29.8	31.3	32.5	33.0	33.4	34.2	34.6	35.4	36.8	37.9	39.0	40.1	41.1
11. Intermediate consumption	10.6	11.6	13.6	16.2	17.1	17.2	18.5	19.6	19.9	20.2	20.6	21.1	21.3	22.1	22.6	23.2	23.8	24.5
12. Social transfers other than in kind	35.1	39.9	45.3	46.5	48.1	49.4	51.6	54.8	56.8	57.4	59.5	61.7	63.6	65.3	67.0	68.3	70.0	71.9
13. Social transfers in kind via market producers	4.9	6.5	8.0	8.2	8.9	9.6	10.2	10.6	10.8	11.3	11.8	12.3	12.9	13.7	14.5	15.2	16.0	16.8
14. Interest	7.1	7.6	7.3	8.2	8.4	8.9	8.7	9.1	8.6	8.6	8.6	8.4	8.1	8.1	7.4	6.9	6.6	6.5
15. Subsidies	4.6	4.5	4.7	4.1	4.3	4.2	4.6	4.7	4.6	4.6	4.7	4.4	4.5	4.5	5.0	5.4	6.0	6.3
16. Other current expenditure	4.9	6.1	7.1	8.0	7.8	8.1	8.4	8.5	9.1	9.4	9.8	10.4	10.4	10.8	11.3	11.7	12.1	12.5
17. Total current expenditure	88.4	99.9	112.1	119.2	123.5	127.2	133.3	139.8	142.9	144.9	149.3	152.9	156.3	161.1	165.7	169.8	174.5	179.5
18. Gross saving	-1.2	3.5	5.9	3.8	4.0	7.9	8.2	-0.8	-0.2	4.4	6.2	7.0	8.4	10.4	6.9	9.4	10.0	11.5
19. Capital transfers received	0.5	0.4	0.5	0.6	0.7	0.9	0.6	1.6	0.5	0.6	0.7	1.0	0.6	0.5	0.7	0.8	0.8	0.6
20. Total revenue	87.7	103.9	118.5	123.6	128.1	136.0	142.1	140.6	143.2	149.9	156.2	161.0	165.4	172.1	173.3	180.0	185.4	191.6
21. Gross fixed capital formation	6.9	5.7	5.8	7.4	7.7	8.5	9.5	9.7	9.6	9.4	9.4	9.9	9.9	10.2	10.6	11.0	11.3	11.7
22. Other capital expenditure	3.2	3.4	12.2	3.4	3.7	4.2	3.7	6.5	3.9	3.5	4.6	4.5	8.2	4.3	2.8	2.9	2.9	3.1
23. Total expenditure	98.6	109.0	130.2	130.0	134.9	139.8	146.5	156.0	156.4	157.8	163.2	167.3	174.3	175.6	179.1	183.7	188.8	194.2
24. Tax burden	73.7	91.1	102.4	105.0	109.0	115.9	122.3	118.8	122.0	128.2	133.7	138.7	142.9	149.0	149.6	155.5	160.3	166.1
25. Net lending (+) or net borrowing (-)	-10.8	-5.1	-11.6	-6.4	-6.8	-3.8	-4.4	-15.4	-13.1	-7.9	-7.0	-6.3	-8.9	-3.6	-5.8	-3.7	-3.5	-2.6

Table 15B

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

Austria

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	14.6	14.8	14.6	14.3	13.9	13.7	13.9	14.3	14.3	14.3	14.6	14.5	14.3	14.3	14.4	14.1	13.7	13.5
2. Current taxes on income and wealth	12.1	13.2	13.4	12.9	12.8	13.2	13.8	12.6	12.7	12.8	13.1	13.4	13.7	14.2	13.0	13.2	13.2	13.3
3. Social contributions	16.1	15.5	15.2	14.9	14.7	14.4	14.5	14.9	14.8	14.8	14.8	15.2	15.2	15.1	15.3	15.2	15.1	15.0
4. Of which actual social contributions	14.8	14.4	14.1	14.0	13.9	13.6	13.8	14.2	14.1	14.1	14.2	14.6	14.6	14.6	14.8	14.7	14.6	14.6
5. Other current revenue, including sales	6.7	4.9	5.6	6.4	6.3	6.2	6.0	6.4	6.4	6.3	6.3	6.3	6.2	6.2	6.2	6.1	6.1	6.0
6. Total current revenue	49.4	48.4	48.7	48.4	47.6	47.6	48.2	48.3	48.2	48.1	48.8	49.4	49.5	49.8	48.9	48.6	48.1	47.9
7. Government consumption expenditure	19.6	19.2	18.9	19.3	19.3	18.7	19.3	20.7	20.5	19.9	19.9	19.9	19.8	19.9	20.0	19.7	19.4	19.2
8. Collective consumption	8.2	7.6	7.2	7.8	7.7	7.2	7.5	8.2	8.1	7.7	7.7	7.6	7.5	7.4	7.4	7.2	7.1	7.0
9. Social transfers in kind	11.4	11.7	11.7	11.5	11.6	11.5	11.8	12.5	12.4	12.1	12.2	12.3	12.3	12.4	12.6	12.5	12.3	12.2
10. Compensation of employees	12.1	11.2	10.8	11.0	10.8	10.5	10.6	11.3	11.2	10.8	10.7	10.7	10.6	10.7	10.7	10.6	10.4	10.3
11. Intermediate consumption	6.0	5.4	5.6	6.4	6.4	6.0	6.3	6.8	6.7	6.5	6.5	6.5	6.4	6.4	6.4	6.3	6.2	6.1
12. Social transfers other than in kind	19.9	18.7	18.7	18.3	18.0	17.4	17.6	19.0	19.2	18.5	18.7	19.0	19.1	19.0	19.0	18.5	18.2	18.0
13. Social transfers in kind via market producers	2.8	3.0	3.3	3.2	3.3	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	4.0	4.1	4.1	4.2	4.2
14. Interest	4.0	3.6	3.0	3.2	3.1	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.9	1.7	1.6
15. Subsidies	2.6	2.1	1.9	1.6	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.4	1.5	1.6	1.6
16. Other current expenditure	2.8	2.9	2.9	3.1	2.9	2.8	2.9	3.0	3.1	3.0	3.1	3.2	3.1	3.1	3.2	3.2	3.2	3.1
17. Total current expenditure	50.1	46.8	46.3	46.9	46.1	44.8	45.4	48.5	48.3	46.7	46.8	47.2	46.9	46.8	46.9	46.0	45.5	45.0
18. Gross saving	-0.7	1.7	2.4	1.5	1.5	2.8	2.8	-0.3	-0.1	1.4	2.0	2.2	2.5	3.0	2.0	2.5	2.6	2.9
19. Capital transfers received	0.3	0.2	0.2	0.2	0.2	0.3	0.2	0.6	0.2	0.2	0.2	0.3	0.2	0.1	0.2	0.2	0.2	0.2
20. Total revenue	49.7	48.6	48.9	48.6	47.8	47.9	48.4	48.8	48.4	48.3	49.0	49.7	49.6	49.9	49.1	48.8	48.3	48.0
21. Gross fixed capital formation	3.9	2.7	2.4	2.9	2.9	3.0	3.2	3.4	3.2	3.0	2.9	3.0	3.0	3.0	3.0	3.0	3.0	2.9
22. Other capital expenditure	1.8	1.6	5.0	1.3	1.4	1.5	1.3	2.2	1.3	1.1	1.4	1.4	2.5	1.3	0.8	0.8	0.8	0.8
23. Total expenditure	55.8	51.0	53.7	51.2	50.4	49.2	49.9	54.1	52.8	50.9	51.2	51.6	52.3	51.0	50.7	49.8	49.2	48.7
24. Tax burden	41.7	42.7	42.3	41.3	40.7	40.8	41.6	41.2	41.2	41.3	42.0	42.8	42.9	43.3	42.3	42.2	41.8	41.6
25. Net lending (+) or net borrowing (-)	-6.1	-2.4	-4.8	-2.5	-2.5	-1.4	-1.5	-5.3	-4.4	-2.6	-2.2	-2.0	-2.7	-1.0	-1.6	-1.0	-0.9	-0.6

Table 15C

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

Austria

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	5.7	1.9	3.5	2.7	2.4	5.1	4.5	1.1	2.7	5.2	4.3	1.2	1.8	2.9	3.4	2.1	1.3	2.7
2. Current taxes on income and wealth	11.7	3.8	2.9	0.7	4.9	9.8	8.0	-10.7	3.5	5.5	5.4	4.4	5.1	6.8	-6.2	6.1	4.4	4.4
3. Social contributions	4.1	2.4	3.7	2.6	3.9	4.1	4.2	1.1	1.9	4.3	3.3	3.9	2.9	3.2	3.6	3.7	3.4	3.5
4. Of which actual social contributions	3.8	2.7	4.0	4.0	4.3	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.1	3.3	3.8	3.9	3.6	3.7
5. Other current revenue, including sales	4.9	7.4	2.6	20.9	3.2	4.6	-0.4	5.5	2.7	2.4	3.6	0.9	1.3	3.4	2.6	3.0	3.0	3.2
6. Total current revenue	6.5	3.1	3.3	4.2	3.6	6.0	4.7	-1.8	2.7	4.6	4.2	2.9	3.0	4.1	0.6	3.8	3.0	3.5
7. Government consumption expenditure	3.2	1.5	4.0	7.4	4.9	3.2	6.4	5.2	1.8	1.8	2.6	1.9	2.3	3.7	3.2	2.8	2.6	2.6
8. Collective consumption	3.1	0.2	6.5	13.7	3.4	0.0	7.1	7.4	1.0	0.7	1.7	0.7	1.2	2.8	2.0	2.2	2.1	2.1
9. Social transfers in kind	3.3	2.4	2.6	3.5	5.9	5.3	5.9	3.8	2.3	2.4	3.1	2.7	2.9	4.3	4.0	3.2	2.9	2.9
10. Compensation of employees	2.1	1.7	3.2	6.6	3.8	2.9	4.8	4.0	1.6	1.1	2.4	1.2	2.1	3.9	3.2	2.7	2.8	2.6
11. Intermediate consumption	5.9	-0.2	4.0	19.4	5.4	0.4	7.7	5.8	1.9	1.6	1.9	2.2	0.9	3.7	2.6	2.5	2.5	2.8
12. Social transfers other than in kind	2.9	3.8	2.7	2.7	3.4	2.7	4.6	6.2	3.5	1.1	3.6	3.7	3.2	2.6	2.6	2.0	2.4	2.7
13. Social transfers in kind via market producers	1.5	3.9	6.8	3.7	7.5	8.0	6.5	3.8	2.5	4.4	4.0	4.8	4.8	5.6	5.9	5.4	4.9	5.0
14. Interest	1.4	8.6	-1.2	12.4	2.6	6.0	-2.8	4.6	-5.4	0.9	0.1	-2.5	-3.7	-0.6	-7.7	-7.0	-4.0	-2.0
15. Subsidies	-8.0	-1.5	0.1	-13.1	4.2	-0.9	9.3	1.7	-1.8	-1.2	3.1	-7.0	3.3	-0.1	9.8	9.3	10.7	4.5
16. Other current expenditure 1)	0.4	0.0	-0.4	0.2	-0.2	-0.1	0.0	0.1	0.1	-0.1	0.1	0.1	-0.1	0.0	0.1	0.0	0.0	0.0
17. Total current expenditure	3.2	2.9	2.1	6.3	3.6	3.0	4.8	4.9	2.2	1.5	3.0	2.5	2.2	3.1	2.9	2.5	2.8	2.8
18. Gross saving 1)	1.6	0.1	0.5	-0.9	0.0	1.3	0.0	-3.1	0.2	1.5	0.6	0.2	0.4	0.5	-1.1	0.6	0.1	0.3
19. Capital transfers received	-25.2	-17.4	0.2	23.4	13.6	38.6	-30.0	151.5	-67.6	19.9	10.5	44.5	-36.6	-19.3	29.2	24.2	-2.9	-21.7
20. Total revenue	6.4	3.0	3.3	4.3	3.7	6.1	4.5	-1.1	1.8	4.7	4.2	3.0	2.7	4.1	0.7	3.8	3.0	3.4
21. Gross fixed capital formation	-2.5	-2.0	1.2	27.7	3.4	9.9	12.6	2.0	-1.0	-2.3	-0.3	5.3	0.0	3.4	4.1	3.6	3.2	3.0
22. Other capital expenditure 1)	0.1	0.0	3.6	-3.7	0.1	0.1	-0.2	1.0	-0.9	-0.2	0.3	0.0	1.1	-1.2	-0.5	0.0	0.0	0.0
23. Total expenditure	3.0	2.7	9.5	-0.1	3.8	3.6	4.8	6.5	0.3	1.0	3.4	2.5	4.2	0.8	2.0	2.5	2.8	2.9
24. Tax burden	6.8	2.8	3.4	2.5	3.8	6.3	5.6	-2.9	2.7	5.1	4.3	3.7	3.0	4.3	0.4	4.0	3.1	3.6
25. Net lending (+) or net borrowing (-)	1.6	0.2	-3.0	2.3	0.0	1.2	-0.1	-3.8	0.9	1.9	0.4	0.2	-0.7	1.7	-0.6	0.6	0.1	0.3

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	6.1	0.7	4.8	2.5	2.5	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.6	1.0	0.9	0.6	
2. Interest payments (% of GDP)	4.0	3.6	3.0	3.2	3.1	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.9	1.7	1.6	
3. Implicit interest rate 2)	:	5.7	4.8	5.2	4.8	5.0	4.7	4.5	3.7	3.5	3.4	3.2	3.1	2.9	2.6	2.3	2.3	2.2	
4. Nominal GDP growth rate	4.5	3.2	4.5	4.8	5.4	6.0	3.4	-1.9	2.7	4.8	2.7	1.6	2.8	3.4	2.6	4.4	4.0	4.0	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	6.1	0.7	4.8	2.5	2.5	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.6	1.0	0.9	0.6	
6. Contribution of nominal GDP growth	:	-2.1	-2.8	-3.0	-3.5	-3.8	-2.2	1.4	-2.1	-3.8	-2.2	-1.3	-2.2	-2.8	-2.1	-3.5	-3.0	-2.9	
7. Stock-flow adjustment 3)	:	2.0	-2.6	4.0	-0.3	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.3	-0.3	-2.4	-0.3	-0.5	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-2.9	1.8	-0.7	-0.6	-1.8	-1.5	2.2	1.5	-0.2	-0.5	-0.7	0.2	-1.3	-0.5	-0.9	-0.8	-1.0	
9. Snow-ball effect	:	1.5	0.2	0.2	-0.4	-0.7	0.8	4.5	0.8	-1.0	0.5	1.3	0.2	-0.4	0.0	-1.7	-1.3	-1.3	
10. Stock-flow adjustment 3)	:	2.0	-2.6	4.0	-0.3	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.3	-0.3	-2.4	-0.3	-0.5	
(% of GDP)																			
11. Change in gross debt 5)	:	0.6	-0.6	3.5	-1.3	-2.3	3.7	11.1	2.9	-0.2	-0.5	-0.6	2.8	0.6	-0.8	-4.9	-2.4	-2.8	
12. Level of gross debt (end of year)	67.9	66.4	64.8	68.3	67.0	64.7	68.4	79.6	82.4	82.2	81.7	81.0	83.8	84.3	83.6	78.6	76.2	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 16A

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

Portugal

(Mrd EURO-PTE)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.75	17.33	21.01	23.01	24.60	25.27	24.96	22.19	23.78	24.41	23.34	23.32	24.56	26.07	27.35	28.72	29.95	30.85
2. Current taxes on income and wealth	7.22	12.09	12.40	12.66	13.85	16.09	16.64	15.14	15.21	16.70	15.14	19.41	19.00	19.53	19.08	19.75	19.60	20.35
3. Social contributions	8.81	13.46	17.28	18.40	19.19	19.87	20.70	21.19	21.36	21.20	19.14	20.45	20.46	20.78	21.61	22.60	23.31	23.97
4. Of which actual social contributions	6.83	10.17	12.34	12.99	13.45	14.27	14.97	15.00	15.46	15.67	14.62	15.14	15.58	16.18	16.93	17.78	18.39	18.96
5. Other current revenue, including sales	4.44	6.56	8.29	8.06	8.94	10.14	10.70	10.97	10.50	10.85	11.60	11.66	11.43	10.97	10.87	11.15	11.94	12.33
6. Total current revenue	32.22	49.43	58.98	62.12	66.59	71.36	73.00	69.49	70.86	73.17	69.22	74.84	75.45	77.35	78.91	82.23	84.79	87.50
7. Government consumption expenditure	15.64	24.44	31.30	33.46	34.02	34.68	35.60	37.60	37.27	34.98	31.18	32.50	32.21	32.58	33.36	33.93	34.51	35.10
8. Collective consumption	6.90	10.30	13.06	14.15	14.65	15.46	15.82	16.73	16.69	16.16	14.37	15.08	15.22	16.31	16.69	16.98	17.27	17.56
9. Social transfers in kind	8.74	14.14	18.24	19.31	19.36	19.22	19.78	20.88	20.58	18.82	16.81	17.42	16.99	16.28	16.67	16.95	17.24	17.54
10. Compensation of employees	11.09	17.64	21.75	23.04	22.92	23.01	23.49	24.61	24.61	22.61	19.69	21.32	20.51	20.35	20.88	21.54	21.97	22.46
11. Intermediate consumption	3.79	5.98	7.40	8.07	8.43	9.49	9.92	10.83	10.63	10.64	9.69	9.61	9.85	9.99	10.42	10.81	11.28	11.57
12. Social transfers other than in kind	9.50	14.31	20.62	22.25	23.48	24.75	26.10	28.77	29.57	29.94	29.65	31.52	30.81	31.34	31.73	32.59	33.56	34.55
13. Social transfers in kind via market producers	1.36	2.28	3.30	3.53	3.57	3.59	3.84	4.15	3.88	3.39	3.36	3.26	3.28	3.37	3.38	3.54	3.66	3.73
14. Interest	4.93	3.86	3.89	4.05	4.60	5.17	5.56	5.22	5.27	7.60	8.21	8.26	8.48	8.21	7.76	7.57	7.14	7.21
15. Subsidies	0.89	1.52	1.36	1.44	1.44	1.34	1.15	1.26	1.30	1.17	1.02	1.03	1.23	1.12	0.97	0.99	1.07	1.11
16. Other current expenditure	1.75	2.64	3.56	3.78	4.14	4.28	4.21	4.72	5.03	5.04	4.59	4.64	4.72	4.62	4.67	4.88	5.19	5.35
17. Total current expenditure	33.32	48.24	61.88	66.16	68.57	71.63	74.28	79.56	80.29	80.40	76.21	79.64	78.88	79.00	79.82	81.91	83.88	85.99
18. Gross saving	-1.10	1.19	-2.90	-4.04	-1.98	-0.27	-1.28	-10.06	-9.43	-7.23	-6.99	-4.80	-3.43	-1.65	-0.91	0.32	0.92	1.51
19. Capital transfers received	1.12	1.22	1.77	2.10	1.43	1.42	1.36	1.42	2.28	1.94	2.97	1.95	1.74	1.40	0.80	1.31	1.31	1.35
20. Total revenue	33.34	50.65	60.75	64.23	68.02	72.78	74.36	70.91	73.14	75.11	72.19	76.79	77.20	78.75	79.71	83.54	86.10	88.85
21. Gross fixed capital formation	3.92	5.92	6.76	6.47	5.58	5.64	6.65	7.21	9.48	6.14	4.16	3.70	3.45	4.05	2.73	3.17	4.15	4.40
22. Other capital expenditure	0.70	0.63	1.55	1.42	1.06	0.78	0.16	1.35	3.47	1.57	1.35	1.69	7.27	3.62	0.82	1.24	0.92	0.93
23. Total expenditure	37.95	54.78	70.19	74.05	75.21	78.06	81.09	88.12	93.24	88.11	81.72	85.03	89.60	86.67	83.37	86.32	88.94	91.32
24. Tax burden	26.07	39.89	45.94	48.88	52.09	55.83	56.76	52.48	54.71	56.95	53.52	58.02	59.29	61.94	63.67	66.56	68.24	70.47
25. Net lending (+) or net borrowing (-)	-4.61	-4.13	-9.44	-9.83	-7.19	-5.28	-6.74	-17.20	-20.10	-13.01	-9.53	-8.25	-12.40	-7.92	-3.67	-2.79	-2.84	-2.46

Table 16B

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

Portugal

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.2	13.5	13.8	14.5	14.8	14.4	14.0	12.6	13.2	13.9	13.9	13.7	14.2	14.5	14.8	14.9	15.0	15.0
2. Current taxes on income and wealth	8.1	9.4	8.1	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.0	11.4	11.0	10.9	10.3	10.3	9.8	9.9
3. Social contributions	9.9	10.5	11.3	11.6	11.5	11.3	11.6	12.1	11.9	12.0	11.4	12.0	11.8	11.6	11.7	11.7	11.7	11.6
4. Of which actual social contributions	7.7	7.9	8.1	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.2	9.2
5. Other current revenue, including sales	5.0	5.1	5.4	5.1	5.4	5.8	6.0	6.3	5.8	6.2	6.9	6.8	6.6	6.1	5.9	5.8	6.0	6.0
6. Total current revenue	36.2	38.5	38.7	39.2	40.1	40.7	40.8	39.6	39.4	41.5	41.1	44.0	43.6	43.0	42.6	42.7	42.5	42.5
7. Government consumption expenditure	17.6	19.0	20.5	21.1	20.5	19.8	19.9	21.4	20.7	19.9	18.5	19.1	18.6	18.1	18.0	17.6	17.3	17.1
8. Collective consumption	7.8	8.0	8.6	8.9	8.8	8.8	8.8	9.5	9.3	9.2	8.5	8.9	8.8	9.1	9.0	8.8	8.7	8.5
9. Social transfers in kind	9.8	11.0	12.0	12.2	11.6	11.0	11.1	11.9	11.4	10.7	10.0	10.2	9.8	9.1	9.0	8.8	8.6	8.5
10. Compensation of employees	12.5	13.7	14.3	14.5	13.8	13.1	13.1	14.0	13.7	12.8	11.7	12.5	11.9	11.3	11.3	11.2	11.0	10.9
11. Intermediate consumption	4.3	4.7	4.9	5.1	5.1	5.4	5.5	6.2	5.9	6.0	5.8	5.6	5.7	5.6	5.6	5.6	5.7	5.6
12. Social transfers other than in kind	10.7	11.1	13.5	14.0	14.1	14.1	14.6	16.4	16.4	17.0	17.6	18.5	17.8	17.4	17.1	16.9	16.8	16.8
13. Social transfers in kind via market producers	1.5	1.8	2.2	2.2	2.1	2.0	2.1	2.4	2.2	1.9	2.0	1.9	1.9	1.9	1.8	1.8	1.8	1.8
14. Interest	5.5	3.0	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.6	4.2	3.9	3.6	3.5
15. Subsidies	1.0	1.2	0.9	0.9	0.9	0.8	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.5	0.5	0.5
16. Other current expenditure	2.0	2.1	2.3	2.4	2.5	2.4	2.4	2.7	2.8	2.9	2.7	2.7	2.7	2.6	2.5	2.5	2.6	2.6
17. Total current expenditure	37.4	37.6	40.6	41.7	41.2	40.8	41.5	45.3	44.6	45.6	45.3	46.8	45.6	43.9	43.1	42.5	42.1	41.8
18. Gross saving	-1.2	0.9	-1.9	-2.5	-1.2	-0.2	-0.7	-5.7	-5.2	-4.1	-4.2	-2.8	-2.0	-0.9	-0.5	0.2	0.5	0.7
19. Capital transfers received	1.3	0.9	1.2	1.3	0.9	0.8	0.8	0.8	1.3	1.1	1.8	1.1	1.0	0.8	0.4	0.7	0.7	0.7
20. Total revenue	37.4	39.4	39.9	40.5	40.9	41.5	41.6	40.4	40.6	42.6	42.9	45.1	44.6	43.8	43.0	43.4	43.2	43.2
21. Gross fixed capital formation	4.4	4.6	4.4	4.1	3.4	3.2	3.7	4.1	5.3	3.5	2.5	2.2	2.0	2.2	1.5	1.6	2.1	2.1
22. Other capital expenditure	0.8	0.5	1.0	0.9	0.6	0.4	0.1	0.8	1.9	0.9	0.8	1.0	4.2	2.0	0.4	0.6	0.5	0.5
23. Total expenditure	42.6	42.6	46.1	46.7	45.2	44.5	45.3	50.2	51.8	50.0	48.5	49.9	51.8	48.2	45.0	44.8	44.6	44.4
24. Tax burden	29.3	31.0	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.3	34.4	34.4	34.6	34.2	34.2
25. Net lending (+) or net borrowing (-)	-5.2	-3.2	-6.2	-6.2	-4.3	-3.0	-3.8	-9.8	-11.2	-7.4	-5.7	-4.8	-7.2	-4.4	-2.0	-1.4	-1.4	-1.2

Table 16C

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

Portugal

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	8.0	3.6	-0.7	9.5	6.9	2.7	-1.2	-11.1	7.2	2.7	-4.4	-0.1	5.3	6.1	4.9	5.0	4.3	3.0
2. Current taxes on income and wealth	14.2	12.7	3.0	2.1	9.4	16.1	3.5	-9.0	0.5	9.8	-9.4	28.2	-2.1	2.8	-2.3	3.5	-0.8	3.8
3. Social contributions	5.3	11.1	3.2	6.5	4.3	3.5	4.2	2.4	0.8	-0.8	-9.7	6.8	0.0	1.6	4.0	4.6	3.1	2.9
4. Of which actual social contributions	4.2	9.4	-0.2	5.3	3.5	6.1	4.9	0.2	3.1	1.4	-6.7	3.5	2.9	3.9	4.6	5.0	3.4	3.1
5. Other current revenue, including sales	8.7	2.7	12.2	-2.9	11.0	13.3	5.6	2.5	-4.3	3.3	6.8	0.6	-2.0	-4.0	-0.9	2.5	7.1	3.3
6. Total current revenue	8.8	7.6	2.9	5.3	7.2	7.2	2.3	-4.8	2.0	3.3	-5.4	8.1	0.8	2.5	2.0	4.2	3.1	3.2
7. Government consumption expenditure	7.3	12.4	6.0	6.9	1.7	2.0	2.7	5.6	-0.9	-6.1	-10.9	4.2	-0.9	1.2	2.4	1.7	1.7	1.7
8. Collective consumption	4.5	15.0	7.1	8.3	3.6	5.5	2.4	5.7	-0.2	-3.1	-11.1	5.0	0.9	7.2	2.4	1.7	1.7	1.7
9. Social transfers in kind	9.5	10.7	5.3	5.9	0.3	-0.7	2.9	5.5	-1.4	-8.6	-10.7	3.6	-2.5	-4.2	2.4	1.7	1.7	1.7
10. Compensation of employees	7.6	11.0	4.0	6.0	-0.6	0.4	2.1	4.8	0.0	-8.1	-12.9	8.3	-3.8	-0.8	2.6	3.1	2.0	2.2
11. Intermediate consumption	8.3	14.0	7.8	9.0	4.5	12.6	4.5	9.2	-1.9	0.2	-9.0	-0.8	2.5	1.5	4.2	3.8	4.4	2.5
12. Social transfers other than in kind	7.6	11.2	7.7	7.9	5.5	5.4	5.5	10.2	2.8	1.2	-0.9	6.3	-2.3	1.7	1.2	2.7	3.0	3.0
13. Social transfers in kind via market producers	15.0	6.5	9.9	6.8	1.3	0.5	7.0	8.0	-6.6	-12.6	-1.0	-2.7	0.4	2.9	0.3	4.6	3.4	2.0
14. Interest	-7.6	9.7	0.2	3.9	13.7	12.5	7.4	-6.1	1.0	44.3	8.0	0.5	2.7	-3.2	-5.5	-2.5	-5.7	1.0
15. Subsidies	26.2	-6.0	-21.9	5.7	-0.2	-6.9	-13.7	9.0	2.9	-9.8	-12.8	1.3	19.2	-8.6	-13.2	1.2	8.3	4.0
16. Other current expenditure 1)	0.0	0.0	0.2	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	-0.1	0.0	0.0	-0.2	0.0	0.0	0.1	0.0
17. Total current expenditure	6.1	10.1	5.4	6.9	3.6	4.5	3.7	7.1	0.9	0.1	-5.2	4.5	-1.0	0.2	1.0	2.6	2.4	2.5
18. Gross saving 1)	0.9	-0.9	-1.0	-0.6	1.4	1.0	-0.6	-5.0	0.5	1.1	0.0	1.3	0.8	1.1	0.4	0.7	0.3	0.3
19. Capital transfers received	7.3	-9.0	-27.7	18.9	-32.2	-0.3	-4.4	4.4	60.6	-15.0	53.2	-34.5	-10.4	-19.7	-43.1	64.5	-0.3	3.6
20. Total revenue	8.7	7.1	1.6	5.7	5.9	7.0	2.2	-4.6	3.1	2.7	-3.9	6.4	0.5	2.0	1.2	4.8	3.1	3.2
21. Gross fixed capital formation	17.0	0.2	5.7	-4.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-32.3	-11.0	-6.9	17.4	-32.4	16.1	30.7	6.0
22. Other capital expenditure 1)	0.0	-0.5	0.2	-0.1	-0.3	-0.2	-0.4	0.7	1.2	-1.0	-0.1	0.2	3.2	-2.2	-1.6	0.2	-0.2	0.0
23. Total expenditure	7.3	7.6	6.0	5.5	1.6	3.8	3.9	8.7	5.8	-5.5	-7.3	4.1	5.4	-3.3	-3.8	3.5	3.0	2.7
24. Tax burden	8.4	7.7	0.3	6.4	6.6	7.2	1.7	-7.5	4.2	4.1	-6.0	8.4	2.2	4.5	2.8	4.5	2.5	3.3
25. Net lending (+) or net borrowing (-)	0.4	-0.2	-1.8	0.0	1.9	1.3	-0.8	-6.0	-1.4	3.8	1.7	0.8	-2.3	2.8	2.4	0.5	0.0	0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	5.2	4.8	6.2	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	4.4	2.0	1.4	1.4	1.2
2. Interest payments (% of GDP)	5.5	3.0	2.6	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.6	4.2	3.9	3.6	3.5
3. Implicit interest rate 2)	:	6.3	4.5	4.3	4.3	4.5	4.6	4.1	3.6	4.4	4.2	3.9	3.9	3.6	3.4	3.1	2.9	2.9
4. Nominal GDP growth rate	8.1	5.7	4.3	4.1	4.8	5.5	1.9	-1.9	2.6	-2.1	-4.4	1.1	1.7	3.9	3.0	4.0	3.5	3.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	4.8	6.2	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	4.4	2.0	1.4	1.4	1.2
6. Contribution of nominal GDP growth	:	-2.7	-2.4	-2.5	-3.1	-3.6	-1.3	1.4	-2.1	2.1	5.1	-1.4	-2.1	-4.9	-3.7	-5.0	-4.3	-3.9
7. Stock-flow adjustment 3)	:	1.0	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.6	-3.5	-1.3	3.1	-0.1	0.6	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.4	1.8	3.6	3.6	1.6	0.1	0.7	6.8	8.2	3.1	0.8	0.0	2.3	-0.2	-2.2	-2.5	-2.2	-2.3
9. Snow-ball effect	:	0.3	0.2	0.1	-0.3	-0.7	1.8	4.4	0.8	6.4	10.0	3.5	2.8	-0.3	0.5	-1.1	-0.7	-0.4
10. Stock-flow adjustment 3)	:	1.0	-0.5	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.6	-3.5	-1.3	3.1	-0.1	0.6	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	3.1	3.3	5.4	1.8	-0.7	3.2	11.9	12.6	15.2	14.8	2.8	1.6	-1.8	1.4	-3.7	-2.3	-3.0
12. Level of gross debt (end of year)	58.3	53.4	62.0	67.4	69.2	68.4	71.7	83.6	96.2	111.4	126.2	129.0	130.6	128.8	130.1	126.4	124.1	121.1

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 17A

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

Slovenia

(Mrd EURO-SIT)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1.59	2.92	4.27	4.49	4.68	5.07	5.29	4.91	5.10	5.17	5.22	5.42	5.58	5.73	5.89	6.17	6.42	6.66
2. Current taxes on income and wealth	0.71	1.35	2.22	2.49	2.83	3.17	3.32	2.93	2.91	2.89	2.72	2.54	2.69	2.80	2.99	3.19	3.36	3.52
3. Social contributions	1.75	2.68	3.92	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.50	5.39	5.49	5.72	5.97	6.28	6.58	6.86
4. Of which actual social contributions	1.73	2.64	3.86	4.09	4.35	4.73	5.24	5.29	5.40	5.42	5.38	5.27	5.37	5.61	5.84	6.15	6.45	6.72
5. Other current revenue, including sales	0.55	1.05	1.48	1.51	1.53	1.62	2.01	1.88	2.13	2.23	2.35	2.47	2.33	2.42	2.46	2.56	2.64	2.71
6. Total current revenue	4.60	8.00	11.89	12.66	13.46	14.67	15.94	15.10	15.63	15.81	15.79	15.82	16.10	16.68	17.32	18.20	19.01	19.76
7. Government consumption expenditure	1.89	3.50	5.16	5.46	5.82	6.08	6.84	7.25	7.35	7.54	7.30	7.07	7.00	7.21	7.58	7.91	8.28	8.52
8. Collective consumption	0.76	1.45	2.13	2.27	2.44	2.55	2.90	3.05	3.05	3.15	3.02	2.87	2.83	3.00	3.17	3.19	3.21	3.23
9. Social transfers in kind	1.14	2.04	3.04	3.19	3.38	3.53	3.94	4.20	4.30	4.38	4.27	4.21	4.17	4.20	4.41	4.72	5.07	5.29
10. Compensation of employees	1.17	2.09	3.14	3.30	3.48	3.64	4.11	4.40	4.56	4.67	4.55	4.33	4.26	4.30	4.58	4.80	5.05	5.21
11. Intermediate consumption	0.65	1.20	1.62	1.72	1.86	1.95	2.27	2.34	2.46	2.63	2.49	2.47	2.47	2.56	2.60	2.71	2.79	2.85
12. Social transfers other than in kind	1.61	2.96	4.29	4.50	4.73	4.96	5.47	5.84	6.08	6.34	6.19	6.20	6.19	6.25	6.28	6.43	6.61	6.85
13. Social transfers in kind via market producers	0.18	0.37	0.56	0.59	0.63	0.66	0.73	0.79	0.78	0.80	0.76	0.75	0.73	0.77	0.80	0.83	0.86	0.89
14. Interest	0.22	0.44	0.46	0.45	0.43	0.44	0.42	0.47	0.59	0.70	0.73	0.93	1.22	1.25	1.22	1.12	0.88	0.85
15. Subsidies	0.22	0.35	0.46	0.44	0.49	0.55	0.59	0.67	0.65	0.38	0.33	0.38	0.33	0.32	0.31	0.34	0.39	0.42
16. Other current expenditure	0.11	0.33	0.63	0.80	0.79	0.74	0.89	0.84	0.79	0.81	0.80	0.85	0.75	0.78	1.00	0.89	0.90	0.91
17. Total current expenditure	4.16	7.74	11.16	11.80	12.42	12.95	14.48	15.35	15.91	16.32	15.83	15.91	15.94	16.23	16.79	17.12	17.48	17.97
18. Gross saving	0.44	0.26	0.73	0.86	1.04	1.72	1.46	-0.25	-0.28	-0.51	-0.04	-0.09	0.16	0.45	0.53	1.07	1.52	1.79
19. Capital transfers received	0.01	0.03	0.10	0.08	0.11	0.13	0.17	0.22	0.18	0.17	0.25	0.43	0.57	0.74	0.17	0.21	0.32	0.39
20. Total revenue	4.62	8.03	12.00	12.74	13.57	14.80	16.11	15.33	15.81	15.99	16.04	16.25	16.66	17.42	17.48	18.41	19.32	20.15
21. Gross fixed capital formation	0.43	0.70	1.09	1.10	1.35	1.60	1.79	1.82	1.80	1.50	1.46	1.58	1.91	1.82	1.29	1.39	1.59	1.70
22. Other capital expenditure	0.88	0.28	0.29	0.23	0.18	0.29	0.38	0.26	0.15	0.63	0.20	4.08	0.81	0.50	0.16	0.24	0.27	0.28
23. Total expenditure	5.48	8.72	12.54	13.13	13.95	14.83	16.65	17.44	17.86	18.45	17.50	21.57	18.66	18.54	18.24	18.76	19.34	19.94
24. Tax burden	4.04	6.92	10.36	11.09	11.88	13.03	13.89	13.18	13.46	13.54	13.37	13.29	13.71	14.20	14.79	15.57	16.30	16.97
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.54	-0.39	-0.38	-0.03	-0.54	-2.11	-2.04	-2.46	-1.46	-5.32	-1.99	-1.12	-0.75	-0.35	-0.02	0.20

Table 17B

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

Slovenia

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	15.1	15.5	15.4	15.4	14.8	14.4	13.9	13.6	14.1	14.0	14.5	15.0	14.8	14.8	14.6	14.3	14.1	14.0
2. Current taxes on income and wealth	6.7	7.2	8.0	8.5	9.0	9.0	8.7	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.4	7.4	7.4	7.4
3. Social contributions	16.7	14.2	14.2	14.2	14.0	13.7	14.0	14.9	15.2	15.0	15.3	14.9	14.6	14.7	14.8	14.6	14.5	14.4
4. Of which actual social contributions	16.5	13.9	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.5	14.3	14.4	14.5	14.3	14.2	14.1
5. Other current revenue, including sales	5.2	5.5	5.4	5.2	4.8	4.6	5.3	5.2	5.9	6.0	6.5	6.8	6.2	6.2	6.1	5.9	5.8	5.7
6. Total current revenue	43.8	42.3	43.0	43.3	42.7	41.7	42.0	41.8	43.1	42.9	43.8	43.6	42.8	42.9	42.8	42.3	41.8	41.4
7. Government consumption expenditure	18.0	18.5	18.7	18.7	18.4	17.3	18.0	20.1	20.3	20.4	20.2	19.5	18.6	18.6	18.7	18.4	18.2	17.9
8. Collective consumption	7.2	7.7	7.7	7.8	7.7	7.3	7.6	8.4	8.4	8.5	8.4	7.9	7.5	7.7	7.8	7.4	7.1	6.8
9. Social transfers in kind	10.8	10.8	11.0	10.9	10.7	10.0	10.4	11.6	11.9	11.9	11.8	11.6	11.1	10.8	10.9	11.0	11.1	11.1
10. Compensation of employees	11.1	11.1	11.3	11.3	11.0	10.4	10.8	12.2	12.6	12.7	12.6	11.9	11.3	11.1	11.3	11.1	11.1	10.9
11. Intermediate consumption	6.2	6.3	5.9	5.9	5.9	5.5	6.0	6.5	6.8	7.1	6.9	6.8	6.6	6.6	6.4	6.3	6.1	6.0
12. Social transfers other than in kind	15.3	15.6	15.5	15.4	15.0	14.1	14.4	16.1	16.8	17.2	17.1	17.1	16.5	16.1	15.5	14.9	14.5	14.3
13. Social transfers in kind via market producers	1.7	1.9	2.0	2.0	2.0	1.9	1.9	2.2	2.1	2.2	2.1	2.1	1.9	2.0	2.0	1.9	1.9	1.9
14. Interest	2.1	2.4	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	3.2	3.0	2.6	1.9	1.8
15. Subsidies	2.1	1.9	1.7	1.5	1.6	1.6	1.6	1.8	1.8	1.0	0.9	1.0	0.9	0.8	0.8	0.8	0.9	0.9
16. Other current expenditure	1.1	1.7	2.3	2.8	2.5	2.1	2.4	2.3	2.2	2.2	2.2	2.4	2.0	2.0	2.5	2.1	2.0	1.9
17. Total current expenditure	39.6	40.9	40.3	40.4	39.4	36.8	38.2	42.4	43.9	44.2	43.9	43.9	42.4	41.8	41.5	39.8	38.4	37.6
18. Gross saving	4.2	1.4	2.6	3.0	3.3	4.9	3.8	-0.7	-0.8	-1.4	-0.1	-0.3	0.4	1.2	1.3	2.5	3.3	3.8
19. Capital transfers received	0.1	0.2	0.4	0.3	0.3	0.4	0.5	0.6	0.5	0.5	0.7	1.2	1.5	1.9	0.4	0.5	0.7	0.8
20. Total revenue	43.9	42.5	43.4	43.6	43.0	42.1	42.5	42.4	43.6	43.3	44.5	44.8	44.3	44.9	43.3	42.8	42.5	42.2
21. Gross fixed capital formation	4.1	3.7	3.9	3.8	4.3	4.5	4.7	5.0	5.0	4.1	4.1	4.3	5.1	4.7	3.2	3.2	3.5	3.6
22. Other capital expenditure	8.4	1.5	1.0	0.8	0.6	0.8	1.0	0.7	0.4	1.7	0.6	11.3	2.1	1.3	0.4	0.6	0.6	0.6
23. Total expenditure	52.1	46.1	45.3	44.9	44.2	42.2	43.9	48.2	49.3	50.0	48.5	59.5	49.6	47.7	45.1	43.6	42.5	41.8
24. Tax burden	38.4	36.6	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	36.7	36.4	36.6	36.6	36.2	35.8	35.5
25. Net lending (+) or net borrowing (-)	-8.2	-3.6	-2.0	-1.3	-1.2	-0.1	-1.4	-5.8	-5.6	-6.7	-4.0	-14.7	-5.3	-2.9	-1.9	-0.8	0.0	0.4

Table 17C

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

Slovenia

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	17.0	4.8	6.2	5.3	4.2	8.3	4.3	-7.2	3.9	1.5	0.9	3.9	3.0	2.6	2.9	4.6	4.1	3.8
2. Current taxes on income and wealth	23.4	10.1	11.0	12.4	13.3	12.0	4.8	-11.7	-0.7	-0.8	-5.8	-6.6	6.0	4.0	6.9	6.5	5.4	4.8
3. Social contributions	2.9	11.0	8.3	6.1	6.3	8.7	10.6	1.2	2.0	0.5	-0.4	-2.1	1.8	4.4	4.2	5.3	4.8	4.2
4. Of which actual social contributions	2.8	11.0	8.1	6.1	6.4	8.8	10.6	1.1	2.0	0.5	-0.8	-2.1	1.9	4.4	4.2	5.3	4.8	4.2
5. Other current revenue, including sales	16.9	15.1	4.9	1.8	1.2	6.0	24.2	-6.5	13.2	4.9	5.5	4.9	-5.4	3.8	1.6	3.9	3.1	2.8
6. Total current revenue	12.6	9.0	7.6	6.4	6.4	8.9	8.7	-5.3	3.5	1.2	-0.1	0.1	1.8	3.6	3.8	5.1	4.4	4.0
7. Government consumption expenditure	14.2	13.6	7.0	5.7	6.6	4.5	12.5	6.0	1.4	2.5	-3.2	-3.1	-1.0	3.0	5.2	4.4	4.6	3.0
8. Collective consumption	16.7	14.2	7.2	6.7	7.3	4.7	13.8	5.1	-0.1	3.4	-4.1	-5.2	-1.2	6.1	5.6	0.6	0.6	0.6
9. Social transfers in kind	12.6	13.2	6.9	5.0	6.1	4.3	11.7	6.7	2.4	1.9	-2.6	-1.6	-0.9	0.9	4.8	7.1	7.4	4.5
10. Compensation of employees	14.2	13.1	6.7	5.3	5.3	4.6	12.9	7.0	3.7	2.4	-2.6	-4.8	-1.7	0.9	6.7	4.7	5.3	3.1
11. Intermediate consumption	14.1	13.5	4.6	5.7	8.5	4.6	16.3	3.3	4.9	7.1	-5.4	-0.7	-0.1	3.8	1.5	4.1	3.0	2.3
12. Social transfers other than in kind	13.9	11.1	7.4	4.8	5.3	4.8	10.3	6.7	4.1	4.2	-2.4	0.2	-0.1	1.0	0.4	2.4	2.8	3.5
13. Social transfers in kind via market producers	9.4	20.8	6.2	6.6	7.1	4.3	10.4	8.2	-1.5	2.3	-5.0	-1.0	-3.1	5.5	4.0	4.5	3.7	2.6
14. Interest	12.1	11.9	-6.5	-2.8	-3.3	1.3	-4.9	14.0	24.7	18.1	4.5	27.1	31.3	2.7	-2.5	-8.1	-21.5	-3.6
15. Subsidies	1.8	8.9	-8.3	-5.7	12.8	12.1	7.8	12.2	-2.5	-41.9	-12.7	15.3	-13.3	-2.8	-1.5	9.2	13.3	7.9
16. Other current expenditure 1)	0.0	0.1	0.5	0.5	-0.3	-0.4	0.2	0.0	-0.1	0.0	0.0	0.1	-0.4	0.0	0.5	-0.4	-0.1	-0.1
17. Total current expenditure	13.2	12.6	6.7	5.7	5.3	4.2	11.9	6.0	3.6	2.6	-3.0	0.5	0.2	1.8	3.5	2.0	2.1	2.8
18. Gross saving 1)	-0.3	-1.3	0.3	0.3	0.3	1.6	-1.1	-4.5	-0.1	-0.6	1.3	-0.1	0.7	0.7	0.1	1.2	0.8	0.4
19. Capital transfers received	8.2	-9.5	215.4	-25.9	40.4	23.0	28.3	29.5	-18.0	-5.2	45.0	73.1	31.3	30.8	-77.7	28.2	49.7	21.4
20. Total revenue	12.6	8.9	8.2	6.2	6.6	9.1	8.9	-4.9	3.2	1.1	0.4	1.3	2.6	4.5	0.4	5.3	5.0	4.3
21. Gross fixed capital formation	13.1	0.7	13.5	0.8	23.2	17.9	12.1	2.0	-1.5	-16.6	-2.4	7.7	21.0	-4.6	-29.2	7.7	14.8	6.7
22. Other capital expenditure 1)	-7.3	-0.3	-0.3	-0.3	-0.2	0.3	0.2	-0.3	-0.3	1.3	-1.1	10.7	-9.1	-0.9	-0.9	0.2	0.0	0.0
23. Total expenditure	-2.7	10.6	6.7	4.7	6.3	6.3	12.3	4.7	2.4	3.3	-5.1	23.2	-13.5	-0.6	-1.6	2.8	3.1	3.1
24. Tax burden	11.9	7.9	8.1	7.1	7.1	9.7	6.6	-5.1	2.1	0.6	-1.3	-0.6	3.1	3.6	4.2	5.3	4.7	4.2
25. Net lending (+) or net borrowing (-)	7.1	-0.7	0.7	0.6	0.1	1.1	-1.3	-4.4	0.2	-1.0	2.6	-10.6	9.4	2.4	1.0	1.1	0.8	0.5

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	8.2	3.9	2.0	1.3	1.2	0.1	1.4	5.8	5.6	6.7	4.0	14.7	5.3	2.9	1.9	0.8	0.0	-0.4
2. Interest payments (% of GDP)	2.1	2.3	1.7	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	3.2	3.0	2.6	1.9	1.8
3. Implicit interest rate 2)	:	10.0	6.7	6.0	5.6	5.3	5.2	5.7	4.7	5.0	4.2	4.8	4.8	4.1	3.8	3.5	2.7	2.5
4. Nominal GDP growth rate	28.0	11.9	7.8	5.6	8.0	11.4	8.0	-4.7	0.2	1.8	-2.2	0.5	3.8	3.2	4.1	6.5	5.7	5.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.2	3.9	2.0	1.3	1.2	0.1	1.4	5.8	5.6	6.7	4.0	14.7	5.3	2.9	1.9	0.8	0.0	-0.4
6. Contribution of nominal GDP growth	:	-2.7	-1.9	-1.4	-1.9	-2.7	-1.7	1.1	-0.1	-0.7	1.1	-0.2	-2.6	-2.5	-3.2	-4.8	-4.1	-3.5
7. Stock-flow adjustment 3)	:	-0.9	0.1	-0.5	0.4	-0.6	-0.8	5.9	-1.8	2.3	2.1	2.2	7.2	1.9	-2.7	1.9	1.8	1.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	6.1	1.6	0.3	-0.2	-0.2	-1.2	0.3	4.5	4.0	4.8	2.0	12.1	2.1	-0.3	-1.1	-1.8	-1.9	-2.2
9. Snow-ball effect	:	-0.4	-0.3	0.1	-0.6	-1.4	-0.6	2.4	1.5	1.2	3.1	2.3	0.7	0.7	-0.2	-2.2	-2.2	-1.7
10. Stock-flow adjustment 3)	:	-0.9	0.1	-0.5	0.4	-0.6	-0.8	5.9	-1.8	2.3	2.1	2.2	7.2	1.9	-2.7	1.9	1.8	1.9
(% of GDP)																		
11. Change in gross debt 5)	:	0.2	0.1	-0.6	-0.3	-3.2	-1.0	12.8	3.7	8.3	7.2	16.6	9.9	2.3	-4.1	-2.1	-2.3	-2.0
12. Level of gross debt (end of year)	18.3	26.1	26.8	26.3	26.0	22.8	21.8	34.6	38.4	46.6	53.8	70.4	80.3	82.6	78.5	76.4	74.1	72.0

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 18A

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

Slovakia

(Mrd EURO-SKK)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	2.80	3.95	5.61	6.26	6.24	6.93	7.08	6.63	6.78	7.38	7.16	7.63	8.05	8.51	8.62	9.19	9.71	10.08
2. Current taxes on income and wealth	2.09	2.31	2.94	3.16	3.58	4.04	4.60	3.74	3.81	4.05	4.23	4.71	5.21	5.80	5.96	6.11	6.42	6.81
3. Social contributions	2.92	4.43	6.04	6.36	6.61	7.35	8.08	8.04	8.32	8.72	9.11	10.01	10.36	11.04	11.62	12.51	13.05	13.72
4. Of which actual social contributions	2.90	4.41	5.98	6.31	6.54	7.27	7.99	7.95	8.19	8.57	8.99	9.86	10.21	10.87	11.44	12.33	12.87	13.54
5. Other current revenue, including sales	1.02	1.90	1.70	2.74	3.18	3.07	3.71	4.19	3.87	4.77	5.10	5.38	5.35	6.27	5.16	4.95	4.93	5.06
6. Total current revenue	8.82	12.59	16.29	18.52	19.62	21.38	23.47	22.60	22.79	24.93	25.60	27.73	28.97	31.62	31.36	32.76	34.11	35.67
7. Government consumption expenditure	4.00	6.12	8.53	9.25	10.60	10.85	12.09	12.91	13.24	13.26	13.22	13.65	14.40	15.29	15.73	16.80	17.30	18.00
8. Collective consumption	3.16	3.36	5.15	5.58	6.39	5.93	6.46	7.00	7.09	7.25	6.95	7.03	6.44	6.90	7.13	7.34	7.49	7.64
9. Social transfers in kind	0.84	2.76	3.38	3.66	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.63	7.96	8.39	8.61	9.46	9.81	10.36
10. Compensation of employees	1.83	2.75	3.64	3.99	4.40	4.58	5.12	5.48	5.72	5.85	5.99	6.36	6.69	7.05	7.40	7.64	8.11	8.53
11. Intermediate consumption	1.54	1.92	2.36	2.59	3.35	3.26	3.31	3.90	3.87	3.99	4.01	4.10	4.27	4.65	4.46	4.86	4.74	4.83
12. Social transfers other than in kind	2.74	4.22	5.82	6.42	6.90	7.50	7.99	9.05	9.75	9.82	10.24	10.43	10.67	10.97	11.28	11.54	11.94	12.35
13. Social transfers in kind via market producers	0.05	0.77	1.40	2.19	2.43	2.75	3.16	3.29	3.48	3.39	3.50	3.66	3.83	3.99	4.24	4.40	4.54	4.70
14. Interest	0.46	1.26	0.98	0.85	0.81	0.88	0.89	0.92	0.88	1.08	1.28	1.39	1.44	1.38	1.34	1.12	1.16	1.16
15. Subsidies	0.91	0.77	0.84	0.46	0.52	0.53	0.92	0.73	0.62	0.50	0.49	0.57	0.52	0.46	0.38	0.34	0.40	0.41
16. Other current expenditure	0.22	0.64	0.78	1.03	0.89	1.04	1.04	1.18	1.11	1.03	1.13	1.29	1.33	1.57	1.44	1.52	1.75	2.08
17. Total current expenditure	7.76	12.35	15.83	17.53	19.30	20.53	22.44	24.55	25.44	25.66	26.65	27.80	28.76	30.08	30.53	31.43	32.64	34.06
18. Gross saving	1.06	0.24	0.47	0.99	0.31	0.85	1.04	-1.95	-2.65	-0.73	-1.05	-0.07	0.21	1.54	0.82	1.33	1.47	1.62
19. Capital transfers received	0.00	0.05	0.07	0.08	0.18	0.30	0.16	0.63	0.64	0.88	0.78	0.99	0.96	1.92	0.55	0.54	0.29	1.10
20. Total revenue	8.82	12.64	16.37	18.60	19.79	21.68	23.64	23.23	23.42	25.81	26.38	28.72	29.93	33.53	31.91	33.29	34.40	36.77
21. Gross fixed capital formation	0.65	1.15	1.36	1.73	2.14	1.99	2.31	2.49	2.44	2.69	2.44	2.47	3.02	4.95	2.60	2.91	2.40	2.60
22. Other capital expenditure	1.08	2.94	0.25	0.79	0.37	0.38	0.56	1.19	0.60	0.48	0.46	0.47	0.20	0.66	0.55	0.34	0.29	0.29
23. Total expenditure	9.48	16.44	17.43	20.05	21.81	22.91	25.30	28.22	28.48	28.83	29.54	30.74	31.98	35.69	33.68	34.68	35.33	36.94
24. Tax burden	7.79	10.68	14.57	15.80	16.45	18.37	19.83	18.43	18.92	20.16	20.51	22.33	23.59	25.29	26.14	27.75	29.13	30.57
25. Net lending (+) or net borrowing (-)	-0.66	-3.80	-1.06	-1.45	-2.02	-1.23	-1.66	-5.00	-5.06	-3.02	-3.16	-2.02	-2.06	-2.16	-1.77	-1.38	-0.93	-0.17

Table 18B

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

Slovakia

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	14.2	12.5	12.2	12.4	11.1	11.0	10.3	10.4	10.0	10.4	9.9	10.3	10.6	10.8	10.6	10.8	10.8	10.6
2. Current taxes on income and wealth	10.6	7.3	6.4	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.8	7.3	7.3	7.1	7.1	7.1
3. Social contributions	14.8	14.0	13.1	12.6	11.7	11.7	11.8	12.6	12.3	12.3	12.5	13.5	13.6	14.0	14.3	14.6	14.5	14.4
4. Of which actual social contributions	14.7	14.0	13.0	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.8	14.1	14.4	14.3	14.2
5. Other current revenue, including sales	5.2	6.0	3.7	5.4	5.7	4.9	5.4	6.5	5.7	6.8	7.0	7.3	7.0	8.0	6.4	5.8	5.5	5.3
6. Total current revenue	44.8	39.8	35.3	36.7	34.9	33.9	34.3	35.3	33.7	35.3	35.2	37.4	38.1	40.1	38.6	38.3	37.9	37.4
7. Government consumption expenditure	20.3	19.4	18.5	18.3	18.8	17.2	17.6	20.2	19.6	18.8	18.2	18.4	18.9	19.4	19.4	19.6	19.2	18.9
8. Collective consumption	16.1	10.6	11.2	11.1	11.4	9.4	9.4	10.9	10.5	10.3	9.6	9.5	8.5	8.7	8.8	8.6	8.3	8.0
9. Social transfers in kind	4.3	8.7	7.3	7.3	7.5	7.8	8.2	9.2	9.1	8.5	8.6	8.9	10.5	10.6	10.6	11.1	10.9	10.9
10. Compensation of employees	9.3	8.7	7.9	7.9	7.8	7.3	7.5	8.6	8.5	8.3	8.2	8.6	8.8	8.9	9.1	8.9	9.0	8.9
11. Intermediate consumption	7.8	6.1	5.1	5.1	6.0	5.2	4.8	6.1	5.7	5.6	5.5	5.5	5.6	5.9	5.5	5.7	5.3	5.1
12. Social transfers other than in kind	13.9	13.4	12.6	12.7	12.3	11.9	11.7	14.1	14.4	13.9	14.1	14.1	14.0	13.9	13.9	13.5	13.3	12.9
13. Social transfers in kind via market producers	0.2	2.4	3.0	4.3	4.3	4.4	4.6	5.1	5.2	4.8	4.8	4.9	5.0	5.1	5.2	5.2	5.0	4.9
14. Interest	2.3	4.0	2.1	1.7	1.4	1.4	1.3	1.4	1.3	1.5	1.8	1.9	1.9	1.7	1.6	1.3	1.3	1.2
15. Subsidies	4.6	2.4	1.8	0.9	0.9	0.8	1.3	1.1	0.9	0.7	0.7	0.8	0.7	0.6	0.5	0.4	0.4	0.4
16. Other current expenditure	1.1	2.0	1.7	2.0	1.6	1.6	1.5	1.8	1.6	1.5	1.6	1.7	1.8	2.0	1.8	1.8	1.9	2.2
17. Total current expenditure	39.4	39.1	34.3	34.8	34.3	32.6	32.8	38.3	37.6	36.3	36.7	37.5	37.8	38.1	37.6	36.8	36.2	35.7
18. Gross saving	5.4	0.8	1.0	2.0	0.6	1.3	1.5	-3.0	-3.9	-1.0	-1.4	-0.1	0.3	2.0	1.0	1.6	1.6	1.7
19. Capital transfers received	0.0	0.2	0.2	0.2	0.3	0.5	0.2	1.0	0.9	1.2	1.1	1.3	1.3	2.4	0.7	0.6	0.3	1.2
20. Total revenue	44.8	40.0	35.5	36.9	35.2	34.4	34.5	36.3	34.7	36.5	36.3	38.7	39.3	42.5	39.3	38.9	38.2	38.5
21. Gross fixed capital formation	3.3	3.6	2.9	3.4	3.8	3.2	3.4	3.9	3.6	3.8	3.4	3.3	4.0	6.3	3.2	3.4	2.7	2.7
22. Other capital expenditure	5.5	9.3	0.5	1.6	0.7	0.6	0.8	1.9	0.9	0.7	0.6	0.6	0.3	0.8	0.7	0.4	0.3	0.3
23. Total expenditure	48.2	52.0	37.8	39.8	38.8	36.3	36.9	44.1	42.1	40.8	40.6	41.4	42.0	45.2	41.5	40.6	39.2	38.7
24. Tax burden	39.6	33.8	31.6	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.0	32.1	32.2	32.5	32.3	32.0
25. Net lending (+) or net borrowing (-)	-3.3	-12.0	-2.3	-2.9	-3.6	-1.9	-2.4	-7.8	-7.5	-4.3	-4.3	-2.7	-2.7	-2.7	-2.2	-1.6	-1.0	-0.2

Table 18C

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

Slovakia

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	6.3	12.9	13.3	11.6	-0.3	10.9	2.2	-6.3	2.2	8.8	-2.9	6.5	5.4	5.7	1.4	6.6	5.6	3.8
2. Current taxes on income and wealth	-0.3	-8.4	1.9	7.3	13.5	12.9	13.8	-18.7	2.0	6.3	4.3	11.5	10.4	11.3	2.8	2.5	5.2	6.1
3. Social contributions	18.0	12.0	5.7	5.3	3.9	11.2	10.0	-0.5	3.5	4.8	4.4	9.9	3.5	6.6	5.2	7.7	4.4	5.1
4. Of which actual social contributions	18.0	12.2	5.6	5.5	3.7	11.1	10.0	-0.6	3.0	4.7	4.8	9.8	3.5	6.5	5.2	7.8	4.4	5.2
5. Other current revenue, including sales	-3.3	21.7	-7.7	60.9	16.3	-3.6	21.0	12.7	-7.5	23.3	6.9	5.4	-0.5	17.2	-17.7	-4.0	-0.5	2.5
6. Total current revenue	7.5	9.1	5.8	13.6	5.9	9.0	9.8	-3.7	0.8	9.4	2.7	8.3	4.4	9.2	-0.8	4.5	4.1	4.6
7. Government consumption expenditure	23.4	10.9	3.6	8.4	14.6	2.4	11.3	6.8	2.5	0.2	-0.3	3.2	5.5	6.2	2.9	6.8	3.0	4.1
8. Collective consumption	-12.7	17.5	5.3	8.5	14.5	-7.1	8.8	8.4	1.3	2.3	-4.2	1.1	-8.3	7.1	3.4	3.0	2.0	2.0
9. Social transfers in kind	159.5	3.7	1.2	8.2	14.9	16.9	14.4	5.0	4.0	-2.2	4.4	5.6	20.2	5.4	2.5	9.9	3.7	5.6
10. Compensation of employees	11.8	3.7	1.1	9.7	10.3	4.1	11.8	6.9	4.3	2.3	2.5	6.1	5.3	5.3	5.0	3.2	6.2	5.1
11. Intermediate consumption	24.3	22.3	2.4	9.4	29.5	-2.8	1.8	17.6	-0.7	2.9	0.5	2.4	4.0	9.1	-4.2	9.0	-2.5	2.0
12. Social transfers other than in kind	11.7	5.2	18.2	10.4	7.4	8.8	6.5	13.3	7.8	0.7	4.3	1.9	2.3	2.8	2.9	2.3	3.4	3.5
13. Social transfers in kind via market producers	986.6	6.8	2.3	56.7	10.8	13.3	14.9	4.0	6.0	-2.6	3.2	4.7	4.5	4.3	6.2	3.9	3.2	3.4
14. Interest	19.3	32.3	-3.3	-13.3	-5.0	8.2	1.8	2.8	-4.3	23.0	18.9	8.1	4.1	-4.4	-3.2	-15.9	2.8	0.2
15. Subsidies	-9.0	3.1	25.3	-45.6	13.9	1.1	74.1	-20.2	-15.1	-20.0	-1.6	17.0	-9.4	-10.8	-18.8	-9.3	17.4	1.9
16. Other current expenditure 1)	0.0	0.8	-0.9	0.3	-0.4	0.1	-0.1	0.3	-0.2	-0.2	0.1	0.2	0.0	0.2	-0.2	0.0	0.2	0.2
17. Total current expenditure	18.3	12.1	5.7	10.7	10.1	6.4	9.3	9.4	3.6	0.9	3.9	4.3	3.4	4.6	1.5	2.9	3.9	4.3
18. Gross saving 1)	-4.0	-1.1	0.0	0.9	-1.4	0.8	0.2	-4.6	-0.9	2.9	-0.4	1.3	0.4	1.7	-0.9	0.5	0.1	0.1
19. Capital transfers received	2009.3	11.3	765.5	11.5	110.6	72.0	-46.2	288.4	0.9	38.4	-11.6	26.5	-2.4	99.1	-71.1	-3.2	-46.8	285.0
20. Total revenue	7.9	9.1	6.3	13.6	6.4	9.6	9.0	-1.7	0.8	10.2	2.2	8.9	4.2	12.0	-4.8	4.3	3.3	6.9
21. Gross fixed capital formation	60.8	9.1	3.6	27.7	23.7	-6.8	15.7	7.8	-1.8	10.3	-9.5	1.2	22.6	63.7	-47.5	11.9	-17.5	8.4
22. Other capital expenditure 1)	1.1	3.7	0.0	1.0	-0.9	0.0	0.2	1.0	-1.0	-0.2	-0.1	0.0	-0.4	0.6	-0.2	-0.3	-0.1	0.0
23. Total expenditure	22.9	20.3	5.5	15.0	8.8	5.0	10.4	11.6	0.9	1.2	2.5	4.1	4.1	11.6	-5.6	3.0	1.9	4.6
24. Tax burden	8.9	7.2	7.9	8.5	4.2	11.6	8.0	-7.1	2.7	6.6	1.7	8.9	5.6	7.2	3.4	6.2	5.0	4.9
25. Net lending (+) or net borrowing (-)	-6.4	-4.7	0.4	-0.6	-0.7	1.6	-0.5	-5.4	0.3	3.2	-0.1	1.6	0.0	0.0	0.6	0.6	0.6	0.9

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	3.3	6.4	2.3	2.9	3.6	1.9	2.4	7.8	7.5	4.3	4.3	2.7	2.7	2.7	2.2	1.6	1.0	0.2
2. Interest payments (% of GDP)	2.3	3.9	2.1	1.7	1.4	1.4	1.3	1.4	1.3	1.5	1.8	1.9	1.9	1.7	1.6	1.3	1.3	1.2
3. Implicit interest rate 2)	:	8.6	5.7	4.6	4.7	5.0	4.7	4.7	3.8	3.9	4.2	3.7	3.6	3.4	3.2	2.7	2.7	2.6
4. Nominal GDP growth rate	16.3	8.6	11.3	9.4	11.6	12.1	8.6	-6.5	5.6	4.5	2.9	2.0	2.6	3.7	2.9	5.3	5.3	6.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.3	6.4	2.3	2.9	3.6	1.9	2.4	7.8	7.5	4.3	4.3	2.7	2.7	2.7	2.2	1.6	1.0	0.2
6. Contribution of nominal GDP growth	:	-3.9	-4.2	-3.5	-3.6	-3.3	-2.4	2.0	-1.9	-1.8	-1.2	-1.0	-1.4	-1.9	-1.5	-2.6	-2.6	-2.8
7. Stock-flow adjustment 3)	:	-3.8	1.0	-5.9	-3.2	0.5	-1.7	-2.0	-0.7	0.0	5.4	0.9	-2.5	-2.0	-1.3	-0.2	0.8	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.0	2.5	0.2	1.2	2.2	0.6	1.1	6.4	6.2	2.7	2.6	0.8	0.8	1.0	0.5	0.3	-0.2	-1.0
9. Snow-ball effect	:	0.0	-2.1	-1.8	-2.1	-1.9	-1.1	3.4	-0.6	-0.3	0.5	0.8	0.5	-0.2	0.2	-1.3	-1.3	-1.6
10. Stock-flow adjustment 3)	:	-3.8	1.0	-5.9	-3.2	0.5	-1.7	-2.0	-0.7	0.0	5.4	0.9	-2.5	-2.0	-1.3	-0.2	0.8	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-1.3	-0.9	-6.5	-3.1	-0.9	-1.6	7.8	4.9	2.5	8.5	2.6	-1.2	-1.2	-0.5	-1.2	-0.7	-2.6
12. Level of gross debt (end of year)	21.7	48.3	40.6	34.1	31.0	30.1	28.5	36.3	41.2	43.7	52.2	54.7	53.5	52.3	51.8	50.6	49.9	47.2

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

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

3) Line 7 = line 10.

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

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

Table 19A

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

Finland

(Mrd EURO-FIM)

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.4	18.3	21.0	21.9	22.8	23.6	24.1	23.4	24.2	27.2	28.1	29.3	29.6	29.7	31.1	32.2	33.3	34.4
2. Current taxes on income and wealth	16.6	27.9	26.9	27.8	29.0	31.8	32.6	28.1	28.9	31.2	31.2	32.9	33.8	34.8	35.6	36.2	36.1	36.9
3. Social contributions	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.9	27.9	27.3	27.9	28.5
4. Of which actual social contributions	13.9	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.9	27.9	27.3	27.9	28.5
5. Other current revenue, including sales	10.0	12.1	15.1	15.8	17.2	19.2	21.5	20.2	20.8	21.9	22.4	22.6	22.5	21.3	21.2	21.3	21.5	21.9
6. Total current revenue	54.1	74.3	81.0	84.6	89.5	96.3	100.7	93.9	96.9	104.4	107.2	110.8	112.2	112.8	115.8	116.9	118.8	121.7
7. Government consumption expenditure	21.6	27.0	33.7	35.3	36.9	38.9	42.0	43.8	44.7	46.5	48.7	50.3	50.7	51.1	51.7	51.9	52.9	54.0
8. Collective consumption	8.0	9.7	11.6	12.1	12.5	13.3	14.3	14.9	15.0	15.3	15.8	16.7	16.7	16.4	17.0	17.0	16.9	16.8
9. Social transfers in kind	13.6	17.3	22.1	23.3	24.4	25.6	27.7	28.9	29.7	31.2	32.9	33.6	34.0	34.7	34.7	34.9	36.0	37.1
10. Compensation of employees	14.6	17.4	20.9	21.8	22.5	23.5	24.9	25.8	26.4	27.4	28.6	29.1	29.2	29.1	28.7	28.1	28.4	28.8
11. Intermediate consumption	8.0	10.2	13.7	14.4	15.4	16.5	18.3	19.6	20.5	21.4	22.5	23.4	23.6	22.7	23.4	23.9	24.4	24.9
12. Social transfers other than in kind	21.0	21.3	25.2	25.9	26.5	27.1	28.4	31.2	32.7	33.9	36.1	38.4	40.3	41.6	42.3	42.9	43.4	44.1
13. Social transfers in kind via market producers	1.4	2.1	3.2	3.4	3.7	3.9	4.3	4.6	4.8	5.1	5.3	5.5	5.6	5.9	6.1	6.2	6.3	6.4
14. Interest	3.8	3.7	2.7	2.7	2.6	2.7	2.7	2.4	2.5	2.7	2.8	2.6	2.5	2.4	2.3	2.2	2.2	2.2
15. Subsidies	2.6	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.7	2.7	2.7	2.7	2.8	2.7	2.6	2.6	2.6
16. Other current expenditure	2.4	3.4	3.9	4.2	4.4	4.5	4.8	5.1	5.3	5.6	5.7	6.1	6.2	5.9	5.7	5.6	5.5	5.4
17. Total current expenditure	53.7	60.1	71.5	74.5	77.3	80.4	85.9	91.2	94.9	98.9	103.6	107.9	110.1	110.3	111.2	111.6	112.9	114.4
18. Gross saving	0.5	14.1	9.5	10.1	12.3	15.9	14.8	2.8	2.0	5.4	3.6	2.9	2.1	2.5	4.6	5.4	5.9	7.2
19. Capital transfers received	0.2	0.5	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7	0.8	0.7	0.8	0.6	0.7	0.7	0.7
20. Total revenue	54.3	74.8	81.6	85.3	90.2	96.9	101.6	94.6	97.6	105.0	107.9	111.6	112.8	113.6	116.5	117.6	119.4	122.3
21. Gross fixed capital formation	3.7	4.8	6.2	6.0	5.8	6.5	7.0	7.2	6.9	7.5	8.1	8.4	8.6	8.2	8.6	8.7	9.0	9.3
22. Other capital expenditure	2.8	0.5	0.4	0.5	0.3	0.4	0.6	0.8	0.7	0.7	0.6	0.6	0.7	0.8	0.5	0.5	0.5	0.5
23. Total expenditure	60.2	65.4	78.1	81.0	83.4	87.3	93.5	99.1	102.4	107.1	112.3	116.9	119.4	119.3	120.3	120.8	122.3	124.2
24. Tax burden	44.2	62.7	66.5	69.5	73.0	77.7	80.0	74.3	76.6	83.0	85.5	89.0	90.3	92.4	95.5	96.4	98.1	100.6
25. Net lending (+) or net borrowing (-)	-5.8	9.3	3.5	4.3	6.8	9.6	8.1	-4.6	-4.9	-2.1	-4.4	-5.3	-6.6	-5.7	-3.8	-3.2	-2.9	-1.9

Table 19B

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

Finland

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

	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.6	13.4	13.2	13.3	13.2	12.7	12.4	12.9	12.9	13.8	14.1	14.4	14.4	14.2	14.4	14.4	14.2	14.1
2. Current taxes on income and wealth	16.8	20.5	17.0	16.9	16.8	17.0	16.8	15.5	15.4	15.9	15.6	16.2	16.4	16.6	16.5	16.2	15.4	15.1
3. Social contributions	14.3	11.8	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	12.9	13.0	12.2	11.9	11.7
4. Of which actual social contributions	14.1	11.7	11.4	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	12.9	13.0	12.2	11.9	11.7
5. Other current revenue, including sales	10.2	8.9	9.5	9.6	10.0	10.3	11.1	11.2	11.1	11.1	11.2	11.1	11.0	10.2	9.8	9.5	9.2	9.0
6. Total current revenue	54.9	54.5	51.1	51.5	51.9	51.6	52.0	51.9	51.8	53.0	53.7	54.5	54.6	53.8	53.7	52.2	50.8	50.0
7. Government consumption expenditure	21.9	19.8	21.3	21.5	21.4	20.9	21.7	24.2	23.9	23.6	24.4	24.7	24.7	24.4	24.0	23.2	22.6	22.2
8. Collective consumption	8.1	7.1	7.3	7.3	7.3	7.1	7.4	8.2	8.0	7.8	7.9	8.2	8.1	7.8	7.9	7.6	7.2	6.9
9. Social transfers in kind	13.8	12.7	13.9	14.2	14.1	13.7	14.3	16.0	15.9	15.9	16.5	16.5	16.5	16.6	16.1	15.6	15.4	15.3
10. Compensation of employees	14.8	12.8	13.2	13.3	13.1	12.6	12.9	14.3	14.1	13.9	14.3	14.3	14.2	13.9	13.3	12.6	12.1	11.8
11. Intermediate consumption	8.1	7.5	8.6	8.8	8.9	8.9	9.4	10.8	11.0	10.9	11.3	11.5	11.5	10.8	10.8	10.7	10.4	10.2
12. Social transfers other than in kind	21.3	15.7	15.9	15.7	15.3	14.5	14.7	17.3	17.5	17.2	18.1	18.9	19.6	19.8	19.6	19.2	18.6	18.1
13. Social transfers in kind via market producers	1.4	1.6	2.0	2.1	2.1	2.1	2.2	2.5	2.5	2.6	2.6	2.7	2.7	2.8	2.8	2.8	2.7	2.6
14. Interest	3.8	2.7	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.1	1.1	1.0	0.9	0.9
15. Subsidies	2.7	1.5	1.3	1.3	1.3	1.2	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.2	1.2	1.1	1.1
16. Other current expenditure	2.4	2.5	2.5	2.6	2.6	2.4	2.5	2.8	2.9	2.9	2.8	3.0	3.0	2.8	2.7	2.5	2.4	2.2
17. Total current expenditure	54.5	44.1	45.1	45.3	44.8	43.1	44.3	50.4	50.7	50.2	51.9	53.1	53.6	52.6	51.6	49.8	48.3	47.0
18. Gross saving	0.5	10.4	6.0	6.2	7.1	8.5	7.6	1.5	1.0	2.8	1.8	1.4	1.0	1.2	2.1	2.4	2.5	3.0
19. Capital transfers received	0.2	0.4	0.4	0.4	0.4	0.3	0.5	0.3	0.4	0.3	0.3	0.4	0.3	0.4	0.3	0.3	0.3	0.3
20. Total revenue	55.1	54.9	51.5	51.9	52.3	51.9	52.4	52.2	52.1	53.3	54.0	54.9	54.9	54.2	54.0	52.5	51.1	50.3
21. Gross fixed capital formation	3.7	3.5	3.9	3.7	3.4	3.5	3.6	4.0	3.7	3.8	4.0	4.2	4.2	3.9	4.0	3.9	3.9	3.8
22. Other capital expenditure	2.9	0.4	0.3	0.3	0.2	0.2	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.2	0.2	0.2	0.2
23. Total expenditure	61.1	48.0	49.3	49.3	48.3	46.8	48.3	54.8	54.8	54.4	56.2	57.5	58.1	56.9	55.8	53.9	52.3	51.0
24. Tax burden	44.9	46.0	42.0	42.3	42.3	41.6	41.3	41.1	40.9	42.2	42.8	43.7	43.9	44.1	44.3	43.1	41.9	41.3
25. Net lending (+) or net borrowing (-)	-5.9	6.9	2.2	2.6	3.9	5.1	4.2	-2.5	-2.6	-1.0	-2.2	-2.6	-3.2	-2.7	-1.7	-1.4	-1.2	-0.8

Table 19C

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

Finland

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

	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	4.4	3.8	1.4	4.3	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	4.2	0.9	0.6	4.7	3.3	3.5	3.4
2. Current taxes on income and wealth	13.2	23.1	4.0	3.3	4.1	9.7	2.5	-13.8	2.9	8.0	-0.1	5.6	2.6	3.0	2.2	1.6	-0.2	2.1
3. Social contributions	-0.4	1.0	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.4	2.2	2.4
4. Of which actual social contributions	-0.4	1.2	3.5	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.4	2.2	2.4
5. Other current revenue, including sales	2.9	17.9	7.7	4.6	9.0	11.7	11.6	-6.0	3.2	5.2	2.2	1.0	-0.5	-5.3	-0.6	0.7	0.9	1.6
6. Total current revenue	5.6	11.9	3.9	4.5	5.8	7.5	4.6	-6.7	3.1	7.7	2.8	3.3	1.3	0.6	2.7	0.9	1.6	2.4
7. Government consumption expenditure	4.8	4.7	5.1	4.9	4.5	5.4	7.8	4.4	2.0	4.0	4.7	3.3	0.8	0.8	1.2	0.3	2.0	2.0
8. Collective consumption	5.2	2.6	3.5	3.7	4.0	6.1	7.2	4.6	0.9	1.5	3.6	5.5	0.4	-2.0	3.7	-0.2	-0.5	-0.5
9. Social transfers in kind	4.6	6.0	5.9	5.5	4.8	5.0	8.2	4.3	2.5	5.3	5.3	2.3	1.0	2.2	0.0	0.5	3.2	3.2
10. Compensation of employees	5.2	4.5	4.2	4.5	3.2	4.0	6.3	3.4	2.5	3.8	4.1	2.0	0.1	-0.4	-1.3	-2.0	1.0	1.5
11. Intermediate consumption	5.3	5.9	6.5	5.5	6.6	7.6	10.5	7.1	5.0	4.3	5.0	4.2	0.8	-4.0	3.2	2.0	2.2	2.0
12. Social transfers other than in kind	0.6	-1.4	3.5	2.8	2.2	2.3	5.0	9.9	4.6	3.7	6.5	6.6	4.7	3.2	1.9	1.4	1.2	1.4
13. Social transfers in kind via market producers	15.7	8.3	9.2	7.0	7.1	5.8	11.7	6.2	3.8	6.0	4.2	4.2	2.4	5.0	3.3	1.5	1.6	2.6
14. Interest	9.7	0.5	-2.5	-1.2	-2.7	2.7	2.4	-11.0	3.4	9.9	3.5	-9.9	-2.7	-3.8	-4.7	-3.0	0.0	1.0
15. Subsidies	-25.0	2.4	0.0	2.9	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	-0.3	5.3	-5.1	-2.0	-1.0	0.0
16. Other current expenditure 1)	0.1	-0.1	-0.1	0.1	0.0	-0.1	0.1	0.4	0.0	0.0	0.0	0.2	0.0	-0.2	-0.1	-0.1	-0.2	-0.1
17. Total current expenditure	2.6	2.3	4.1	4.1	3.7	4.1	6.9	6.1	4.1	4.2	4.8	4.1	2.1	0.2	0.8	0.3	1.2	1.4
18. Gross saving 1)	1.6	4.4	-0.1	0.2	0.9	1.4	-0.9	-6.1	-0.5	1.7	-0.9	-0.4	-0.4	0.2	1.0	0.2	0.1	0.4
19. Capital transfers received	48.9	15.2	10.7	0.9	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-22.6	20.9	-18.4	1.6	1.6	1.6
20. Total revenue	5.7	11.9	3.9	4.4	5.8	7.4	4.8	-6.9	3.2	7.6	2.8	3.4	1.1	0.7	2.5	0.9	1.6	2.4
21. Gross fixed capital formation	11.8	-3.2	6.3	-3.1	-2.8	10.9	7.4	2.9	-4.1	8.9	8.0	4.5	1.8	-5.1	5.1	2.1	3.2	3.2
22. Other capital expenditure 1)	-1.3	-0.4	0.1	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	0.0	0.1	0.1	-0.2	0.0	0.0	0.0
23. Total expenditure	0.9	1.2	4.4	3.7	3.0	4.6	7.1	6.0	3.3	4.5	4.9	4.1	2.1	-0.1	0.8	0.4	1.3	1.5
24. Tax burden	6.2	10.9	3.2	4.4	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	4.0	1.5	2.3	3.3	1.0	1.7	2.6
25. Net lending (+) or net borrowing (-)	2.7	5.2	-0.2	0.4	1.3	1.2	-1.0	-6.7	-0.1	1.6	-1.1	-0.4	-0.6	0.5	1.0	0.3	0.2	0.5

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	5.9	-5.0	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.7	1.7	1.4	1.2	0.8
2. Interest payments (% of GDP)	3.8	2.6	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.1	1.1	1.0	0.9	0.9
3. Implicit interest rate 2)	7.4	6.4	4.1	3.9	3.9	4.0	4.3	3.8	3.3	3.1	3.0	2.4	2.2	1.9	1.7	1.6	1.6	1.5
4. Nominal GDP growth rate	8.6	6.0	4.6	3.7	5.0	8.1	3.8	-6.5	3.4	5.2	1.5	1.8	1.1	2.0	2.9	3.8	4.4	4.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.9	-5.0	-2.2	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.7	1.7	1.4	1.2	0.8
6. Contribution of nominal GDP growth	-4.4	-2.4	-1.9	-1.5	-1.9	-2.9	-1.3	2.3	-1.4	-2.3	-0.7	-0.9	-0.6	-1.2	-1.8	-2.3	-2.7	-2.5
7. Stock-flow adjustment 3)	-2.5	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.9	0.9	1.1	1.8	-0.5	0.5	0.9	1.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-7.5	-3.9	-4.2	-5.4	-6.6	-5.6	1.2	1.3	-0.3	0.8	1.4	2.0	1.6	0.7	0.4	0.3	-0.1
9. Snow-ball effect	-0.6	0.2	-0.2	0.1	-0.4	-1.4	0.1	3.6	0.0	-0.9	0.7	0.3	0.6	0.0	-0.7	-1.3	-1.7	-1.5
10. Stock-flow adjustment 3)	-2.5	5.9	4.0	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.9	0.9	1.1	1.8	-0.5	0.5	0.9	1.2
(% of GDP)																		
11. Change in gross debt 5)	-1.0	-1.5	-0.1	-2.7	-1.8	-4.2	-1.3	9.0	5.4	1.4	5.4	2.5	3.7	3.4	-0.5	-0.4	-0.6	-0.5
12. Level of gross debt (end of year)	55.1	41.0	42.7	40.0	38.2	34.0	32.7	41.7	47.1	48.5	53.9	56.5	60.2	63.6	63.1	62.7	62.1	61.6

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

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

3) Line 7 = line 10.

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

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

Table 20A

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

EA-19	(Mrd EUR)																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	694	906	1032	1081	1146	1203	1186	1140	1188	1233	1268	1288	1332	1371	1398	1457	1508	1561
2. Current taxes on income and wealth	641	869	912	968	1069	1163	1180	1061	1086	1142	1203	1247	1270	1318	1358	1410	1469	1512
3. Social contributions	952	1073	1225	1257	1308	1364	1418	1415	1440	1484	1510	1536	1569	1602	1651	1708	1749	1802
4. Of which actual social contributions	873	993	1134	1163	1212	1264	1313	1307	1330	1371	1396	1420	1452	1486	1533	1588	1627	1676
5. Other current revenue, including sales	287	312	358	377	402	428	459	466	480	501	508	521	523	516	516	520	534	548
6. Total current revenue	2574	3160	3526	3683	3925	4157	4242	4082	4194	4360	4488	4592	4694	4806	4923	5095	5260	5422
7. Government consumption expenditure	1139	1353	1619	1686	1761	1831	1927	2012	2041	2055	2064	2096	2129	2169	2219	2278	2349	2414
8. Collective consumption	471	545	637	656	680	703	740	771	776	780	784	795	798	805	821	840	860	880
9. Social transfers in kind	669	808	982	1030	1081	1128	1187	1241	1265	1274	1280	1301	1331	1364	1398	1438	1488	1535
10. Compensation of employees	612	717	840	871	901	931	974	1010	1021	1025	1021	1032	1044	1057	1076	1100	1127	1156
11. Intermediate consumption	262	314	386	408	426	450	478	505	515	520	523	531	537	547	556	573	598	616
12. Social transfers other than in kind	937	1088	1291	1331	1374	1418	1482	1582	1620	1640	1681	1720	1754	1791	1830	1875	1921	1970
13. Social transfers in kind via market producers	273	329	401	417	444	463	487	516	530	538	546	562	579	599	624	644	665	682
14. Interest	300	266	246	246	251	269	283	260	262	292	297	279	269	249	235	226	220	218
15. Subsidies	96	99	102	101	105	111	116	135	138	134	133	137	151	160	163	169	179	184
16. Other current expenditure	122	158	183	196	203	209	225	228	236	238	245	270	265	267	270	276	291	304
17. Total current expenditure	2602	2972	3448	3571	3703	3851	4045	4236	4322	4388	4446	4530	4601	4670	4755	4864	5001	5131
18. Gross saving	-28	188	78	112	221	306	197	-154	-127	-28	42	62	93	137	168	231	259	291
19. Capital transfers received	30	32	50	47	44	43	37	43	36	43	42	49	47	53	48	47	45	45
20. Total revenue	2604	3192	3577	3730	3968	4201	4279	4126	4231	4403	4531	4641	4741	4859	4971	5142	5305	5467
21. Gross fixed capital formation	187	220	257	266	285	303	321	338	324	305	287	281	275	284	275	286	304	320
22. Other capital expenditure	237	21	113	112	113	107	122	133	174	124	156	132	125	125	107	117	106	111
23. Total expenditure	3026	3213	3818	3949	4101	4261	4487	4707	4820	4818	4889	4943	5001	5078	5137	5266	5411	5562
24. Tax burden	2229	2791	3112	3244	3456	3660	3708	3539	3630	3777	3893	3987	4088	4217	4337	4510	4658	4802
25. Net lending (+) or net borrowing (-)	-422	-20	-241	-219	-132	-61	-208	-582	-590	-415.00	-358	-302	-260	-219	-166	-124	-106	-95

Table 20B

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

EA-19	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.1	12.9	12.6	12.8	12.9	12.8	12.3	12.3	12.4	12.6	12.9	13.0	13.1	13.0	13.0	13.1	13.0	13.0
2. Current taxes on income and wealth	11.1	12.4	11.2	11.4	12.0	12.4	12.2	11.4	11.4	11.7	12.2	12.6	12.5	12.5	12.6	12.6	12.7	12.6
3. Social contributions	16.6	15.3	15.0	14.9	14.7	14.5	14.7	15.2	15.1	15.1	15.3	15.5	15.4	15.2	15.3	15.3	15.1	15.0
4. Of which actual social contributions	15.2	14.1	13.9	13.7	13.6	13.4	13.6	14.1	13.9	14.0	14.2	14.3	14.3	14.1	14.2	14.2	14.1	14.0
5. Other current revenue, including sales	5.0	4.4	4.4	4.5	4.5	4.5	4.8	5.0	5.0	5.1	5.2	5.2	5.2	4.9	4.8	4.7	4.6	4.6
6. Total current revenue	44.8	44.9	43.2	43.5	44.1	44.2	44.0	43.9	43.9	44.5	45.6	46.2	46.2	45.7	45.6	45.7	45.5	45.3
7. Government consumption expenditure	19.8	19.2	19.8	19.9	19.8	19.5	20.0	21.7	21.4	21.0	21.0	21.1	21.0	20.6	20.6	20.4	20.3	20.2
8. Collective consumption	8.2	7.7	7.8	7.8	7.6	7.5	7.7	8.3	8.1	8.0	8.0	8.0	7.9	7.7	7.6	7.5	7.4	7.3
9. Social transfers in kind	11.6	11.5	12.0	12.2	12.1	12.0	12.3	13.4	13.2	13.0	13.0	13.1	13.1	13.0	13.0	12.9	12.9	12.8
10. Compensation of employees	10.6	10.2	10.3	10.3	10.1	9.9	10.1	10.9	10.7	10.5	10.4	10.4	10.3	10.1	10.0	9.9	9.7	9.7
11. Intermediate consumption	4.6	4.5	4.7	4.8	4.8	4.8	5.0	5.4	5.4	5.3	5.3	5.3	5.3	5.2	5.2	5.1	5.2	5.1
12. Social transfers other than in kind	16.3	15.5	15.8	15.7	15.4	15.1	15.4	17.0	17.0	16.7	17.1	17.3	17.3	17.0	17.0	16.8	16.6	16.5
13. Social transfers in kind via market producers	4.8	4.7	4.9	4.9	5.0	4.9	5.1	5.5	5.5	5.5	5.6	5.7	5.7	5.7	5.8	5.8	5.7	5.7
14. Interest	5.2	3.8	3.0	2.9	2.8	2.9	2.9	2.8	2.7	3.0	3.0	2.8	2.6	2.4	2.2	2.0	1.9	1.8
15. Subsidies	1.7	1.4	1.3	1.2	1.2	1.2	1.2	1.5	1.4	1.4	1.3	1.4	1.5	1.5	1.5	1.5	1.5	1.5
16. Other current expenditure	2.1	2.2	2.2	2.3	2.3	2.2	2.3	2.5	2.5	2.4	2.5	2.7	2.6	2.5	2.5	2.5	2.5	2.5
17. Total current expenditure	45.3	42.3	42.2	42.2	41.6	41.0	42.0	45.6	45.3	44.8	45.2	45.6	45.3	44.4	44.1	43.6	43.2	42.9
18. Gross saving	-0.5	2.7	1.0	1.3	2.5	3.3	2.0	-1.7	-1.3	-0.3	0.4	0.6	0.9	1.3	1.6	2.1	2.2	2.4
19. Capital transfers received	0.5	0.5	0.6	0.6	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4
20. Total revenue	45.3	45.4	43.8	44.1	44.6	44.7	44.4	44.4	44.3	44.9	46.1	46.7	46.7	46.2	46.1	46.1	45.9	45.7
21. Gross fixed capital formation	3.3	3.1	3.1	3.1	3.2	3.2	3.3	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.5	2.6	2.6	2.7
22. Other capital expenditure	4.1	0.3	1.4	1.3	1.3	1.1	1.3	1.4	1.8	1.3	1.6	1.3	1.2	1.2	1.0	1.1	0.9	0.9
23. Total expenditure	52.7	45.7	46.8	46.7	46.0	45.3	46.6	50.7	50.5	49.2	49.7	49.8	49.2	48.3	47.6	47.2	46.8	46.5
24. Tax burden	38.8	39.7	38.1	38.3	38.8	38.9	38.5	38.1	38.0	38.5	39.6	40.1	40.3	40.1	40.2	40.4	40.3	40.1
25. Net lending (+) or net borrowing (-)	-7.3	-0.3	-3.0	-2.6	-1.5	-0.6	-2.2	-6.3	-6.2	-4.2	-3.6	-3.0	-2.6	-2.1	-1.5	-1.1	-0.9	-0.8

Table 20C

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

EA-19	(EUR; annual percentage changes unless otherwise stated)																	
	1996	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	5.3	3.6	4.2	4.8	6.0	5.0	-1.4	-3.9	4.2	3.8	2.8	1.6	3.4	2.9	2.0	4.2	3.5	3.5
2. Current taxes on income and wealth	7.2	5.9	4.1	6.2	10.4	8.8	1.4	-10.1	2.4	5.1	5.3	3.7	1.9	3.8	3.0	3.8	4.2	2.9
3. Social contributions	5.3	3.0	2.9	2.6	4.1	4.3	4.0	-0.2	1.8	3.0	1.8	1.7	2.1	2.1	3.0	3.5	2.4	3.0
4. Of which actual social contributions	6.5	3.2	2.9	2.6	4.2	4.3	3.9	-0.5	1.8	3.1	1.8	1.7	2.3	2.3	3.1	3.6	2.4	3.0
5. Other current revenue, including sales	3.5	4.3	4.3	5.4	6.8	6.3	7.2	1.7	2.9	4.5	1.3	2.6	0.4	-1.5	0.1	0.8	2.7	2.6
6. Total current revenue	5.6	4.1	3.7	4.4	6.6	5.9	2.0	-3.8	2.7	4.0	2.9	2.3	2.2	2.4	2.4	3.5	3.2	3.1
7. Government consumption expenditure	4.7	4.5	3.6	4.2	4.5	3.9	5.2	4.4	1.4	0.7	0.4	1.6	1.6	1.9	2.3	2.6	3.1	2.8
8. Collective consumption	4.5	3.6	3.8	3.1	3.7	3.3	5.3	4.2	0.6	0.6	0.5	1.4	0.4	0.9	2.0	2.3	2.4	2.3
9. Social transfers in kind	4.9	5.2	3.4	4.9	4.9	4.4	5.2	4.6	1.9	0.7	0.4	1.6	2.3	2.5	2.5	2.9	3.5	3.1
10. Compensation of employees	5.1	3.7	3.1	3.7	3.5	3.3	4.6	3.7	1.1	0.3	-0.4	1.1	1.2	1.2	1.8	2.2	2.4	2.6
11. Intermediate consumption	5.0	5.1	5.3	5.8	4.3	5.6	6.2	5.7	2.0	1.0	0.6	1.5	1.3	1.8	1.7	3.1	4.3	3.1
12. Social transfers other than in kind	5.6	2.0	3.5	3.1	3.2	3.2	4.5	6.8	2.4	1.2	2.5	2.3	2.0	2.1	2.2	2.5	2.5	2.5
13. Social transfers in kind via market producers	4.4	6.1	3.0	4.2	6.3	4.3	5.4	5.8	2.7	1.7	1.5	2.8	3.1	3.3	4.3	3.1	3.3	2.6
14. Interest	5.9	1.9	-1.9	0.0	1.7	7.3	5.3	-8.1	0.9	11.4	1.6	-6.2	-3.4	-7.3	-5.9	-3.6	-2.7	-0.9
15. Subsidies	0.3	0.8	-2.4	-1.2	4.5	5.6	4.5	16.0	2.0	-2.3	-1.3	3.0	10.8	5.4	2.4	3.5	5.8	2.9
16. Other current expenditure 1)	0.0	0.0	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0	0.1	0.2	-0.1	-0.1	0.0	0.0	0.0	0.0
17. Total current expenditure	5.2	3.4	2.9	3.6	3.7	4.0	5.0	4.7	2.0	1.5	1.3	1.9	1.6	1.5	1.8	2.3	2.8	2.6
18. Gross saving 1)	0.2	0.2	0.3	0.4	1.2	0.8	-1.2	-3.7	0.3	1.0	0.7	0.2	0.3	0.4	0.3	0.5	0.2	0.2
19. Capital transfers received	-9.5	-5.5	-11.7	-7.0	-7.3	-0.2	-13.9	16.2	-16.5	17.1	-0.3	15.5	-3.7	12.8	-9.6	-2.7	-4.4	0.5
20. Total revenue	5.4	4.0	3.5	4.3	6.4	5.9	1.9	-3.6	2.5	4.1	2.9	2.4	2.2	2.5	2.3	3.4	3.2	3.0
21. Gross fixed capital formation	2.4	4.2	2.0	3.4	7.1	6.5	5.8	5.4	-4.1	-5.8	-6.0	-2.3	-1.9	3.1	-3.2	3.9	6.4	5.3
22. Other capital expenditure 1)	-2.9	-1.0	0.1	-0.1	-0.1	-0.1	0.1	0.2	0.4	-0.6	0.3	-0.2	-0.1	0.0	-0.2	0.1	-0.1	0.0
23. Total expenditure	-0.8	1.3	3.0	3.4	3.8	3.9	5.3	4.9	2.4	-0.1	1.5	1.1	1.2	1.5	1.2	2.5	2.8	2.8
24. Tax burden	6.1	4.2	3.5	4.2	6.5	5.9	1.3	-4.6	2.6	4.0	3.1	2.4	2.5	3.1	2.9	4.0	3.3	3.1
25. Net lending (+) or net borrowing (-)	3.0	1.2	0.2	0.4	1.1	0.8	-1.5	-4.1	0.1	1.9	0.6	0.6	0.5	0.5	0.5	0.4	0.2	0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1. Net borrowing (% of GDP) 1)	7.3	2.0	3.0	2.6	1.5	0.6	2.2	6.3	6.2	4.2	3.6	3.0	2.6	2.1	1.5	1.1	0.9	0.8	
2. Interest payments (% of GDP)	5.2	3.7	3.0	2.9	2.8	2.9	2.9	2.8	2.7	3.0	3.0	2.8	2.6	2.4	2.2	2.0	1.9	1.8	
3. Implicit interest rate 2)	:	5.7	4.6	4.4	4.3	4.5	4.6	3.9	3.6	3.6	3.5	3.1	2.9	2.6	2.4	2.3	2.2	2.2	
4. Nominal GDP growth rate	4.8	4.6	4.3	3.6	5.3	5.6	2.5	-3.6	2.8	2.6	0.4	1.0	2.2	3.5	2.6	3.4	3.7	3.5	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.3	2.0	3.0	2.6	1.5	0.6	2.2	6.3	6.2	4.2	3.6	3.0	2.6	2.1	1.5	1.1	0.9	0.8	
6. Contribution of nominal GDP growth	:	-3.0	-2.8	-2.4	-3.5	-3.6	-1.6	2.5	-2.1	-2.2	-0.3	-0.9	-2.1	-3.2	-2.3	-3.0	-3.2	-3.0	
7. Stock-flow adjustment 3)	:	-0.1	0.2	0.6	0.1	0.5	3.0	1.0	1.6	0.7	1.3	0.1	0.0	-1.0	-0.3	0.1	0.2	0.1	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-1.6	-0.1	-0.3	-1.3	-2.2	-0.8	3.5	3.4	1.3	0.6	0.2	-0.1	-0.3	-0.6	-0.9	-1.0	-1.0	
9. Snow-ball effect	:	0.7	0.2	0.5	-0.6	-0.7	1.4	5.3	0.6	0.8	2.7	1.9	0.6	-0.8	-0.2	-1.0	-1.3	-1.1	
10. Stock-flow adjustment 3)	:	-0.1	0.2	0.6	0.1	0.5	3.0	1.0	1.6	0.7	1.3	0.1	0.0	-1.0	-0.3	0.1	0.2	0.1	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.0	0.3	0.8	-1.8	-2.4	3.6	9.8	5.7	2.7	4.6	2.3	0.5	-2.1	-1.1	-1.8	-2.0	-2.0	
12. Level of gross debt (end of year)	70.8	67.0	68.4	69.2	67.3	64.9	68.6	78.4	84.1	86.8	91.4	93.7	94.2	92.1	91.1	89.3	87.2	85.2	

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 21A

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

Bulgaria

(Mrd BGN)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.11	3.78	6.50	7.56	8.93	10.14	12.19	12.19	10.56	11.04	12.18	12.59	12.34	13.63	14.45	15.34	16.17	16.92
2. Current taxes on income and wealth	0.08	1.86	2.29	2.12	2.47	4.59	4.25	4.25	3.62	3.71	3.84	4.19	4.53	4.80	5.04	5.28	5.63	5.98
3. Social contributions	0.09	2.97	4.08	4.42	4.30	4.89	5.39	5.39	4.97	5.42	5.60	6.12	6.58	6.97	7.37	7.99	8.58	9.06
4. Of which actual social contributions	0.08	2.97	4.08	4.42	4.30	4.89	5.39	5.39	4.97	5.42	5.60	6.12	6.58	6.97	7.37	7.99	8.58	9.06
5. Other current revenue, including sales	0.06	2.68	3.36	3.52	3.10	4.11	5.56	5.56	4.52	4.58	5.03	5.86	4.98	5.69	5.49	5.82	6.28	6.50
6. Total current revenue	0.33	11.29	16.24	17.62	18.79	23.73	27.39	27.39	23.67	24.75	26.64	28.75	28.42	31.08	32.34	34.43	36.66	38.45
7. Government consumption expenditure	0.15	5.59	7.99	8.54	9.73	10.59	12.47	12.47	12.32	12.80	12.97	13.96	14.10	14.29	14.74	15.56	16.56	17.41
8. Collective consumption	0.07	3.13	4.15	4.59	5.18	5.84	6.31	6.31	6.19	6.33	6.46	7.12	6.89	7.11	7.34	7.71	7.96	8.21
9. Social transfers in kind	0.08	2.46	3.84	3.96	4.55	4.75	6.16	6.16	6.13	6.47	6.51	6.84	7.21	7.18	7.40	7.85	8.60	9.20
10. Compensation of employees	0.09	2.83	4.03	4.33	4.57	5.37	6.41	6.41	6.77	6.98	7.10	7.78	7.96	8.34	8.49	9.19	10.00	10.53
11. Intermediate consumption	0.06	2.26	3.28	3.84	3.80	4.54	5.01	5.01	4.24	4.41	4.67	4.67	4.58	4.65	4.53	4.65	4.79	5.02
12. Social transfers other than in kind	0.09	3.39	4.46	4.81	5.27	5.76	7.01	7.01	8.86	8.92	9.08	9.74	10.23	10.61	11.01	11.47	11.94	12.43
13. Social transfers in kind via market producers	0.00	0.12	0.56	0.54	0.60	0.76	1.11	1.11	1.22	1.47	1.53	1.62	1.88	1.71	2.00	2.08	2.16	2.25
14. Interest	0.12	1.14	0.76	0.73	0.69	0.71	0.61	0.61	0.52	0.58	0.65	0.60	0.72	0.82	0.84	0.90	0.87	0.89
15. Subsidies	0.01	0.28	0.39	0.35	0.37	0.50	0.80	0.80	0.85	0.73	0.73	1.07	1.12	1.62	1.33	1.47	1.56	1.66
16. Other current expenditure	0.02	0.25	0.52	0.78	0.57	1.17	1.91	1.91	0.91	1.24	1.48	1.79	1.26	2.17	1.11	1.55	1.71	1.77
17. Total current expenditure	0.39	10.26	13.99	15.37	15.87	18.80	22.86	22.86	23.37	24.33	24.98	27.26	27.76	29.92	29.31	31.29	33.05	34.53
18. Gross saving	-0.06	1.03	2.25	2.25	2.92	4.93	4.53	4.53	0.31	0.42	1.66	1.49	0.67	1.16	3.03	3.15	3.62	3.92
19. Capital transfers received	0.00	0.03	0.09	0.13	0.22	0.90	0.77	0.77	1.04	0.98	1.36	1.81	2.19	3.54	0.53	1.17	1.25	1.43
20. Total revenue	0.33	11.32	16.32	17.75	19.01	24.63	28.16	28.16	24.72	25.73	28.00	30.56	30.62	34.62	32.87	35.60	37.91	39.88
21. Gross fixed capital formation	0.01	1.09	1.41	1.73	2.23	3.32	4.06	4.06	3.43	2.76	2.80	3.32	4.36	5.82	2.47	3.55	4.12	4.37
22. Other capital expenditure	0.00	0.12	0.18	0.18	-0.06	1.81	0.09	0.09	0.25	0.23	0.48	0.28	3.06	0.30	1.12	0.72	0.76	0.79
23. Total expenditure	0.40	11.47	15.58	17.28	18.05	23.93	27.01	27.01	27.04	27.32	28.27	30.86	35.18	36.04	32.91	35.56	37.92	39.69
24. Tax burden	0.27	8.64	12.96	14.22	15.91	20.05	22.36	22.36	19.40	20.46	21.90	23.20	23.76	25.73	27.27	29.03	30.80	32.38
25. Net lending (+) or net borrowing (-)	-0.07	-0.15	0.74	0.47	0.97	0.70	1.16	1.16	-2.33	-1.59	-0.26	-0.30	-4.56	-1.42	-0.04	0.04	-0.01	0.18

Table 21B

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

Bulgaria

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

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.1	13.5	15.9	16.2	16.8	16.0	16.7	16.7	14.1	13.7	14.8	15.3	14.8	15.4	15.4	15.6	15.5	15.4
2. Current taxes on income and wealth	8.0	6.7	5.6	4.5	4.6	7.2	5.8	5.8	4.8	4.6	4.7	5.1	5.4	5.4	5.4	5.4	5.4	5.4
3. Social contributions	8.9	10.6	10.0	9.5	8.1	7.7	7.4	7.4	6.6	6.7	6.8	7.4	7.9	7.9	7.8	8.1	8.2	8.2
4. Of which actual social contributions	8.7	10.6	10.0	9.5	8.1	7.7	7.4	7.4	6.6	6.7	6.8	7.4	7.9	7.9	7.8	8.1	8.2	8.2
5. Other current revenue, including sales	5.8	9.6	8.2	7.5	5.8	6.5	7.6	7.6	6.0	5.7	6.1	7.1	6.0	6.4	5.8	5.9	6.0	5.9
6. Total current revenue	33.9	40.4	39.7	37.8	35.3	37.4	37.6	37.6	31.7	30.6	32.5	35.0	34.0	35.1	34.4	35.0	35.2	34.9
7. Government consumption expenditure	15.1	20.0	19.5	18.3	18.3	16.7	17.1	17.1	16.5	15.8	15.8	17.0	16.9	16.1	15.7	15.8	15.9	15.8
8. Collective consumption	7.3	11.2	10.1	9.8	9.7	9.2	8.7	8.7	8.3	7.8	7.9	8.7	8.2	8.0	7.8	7.8	7.6	7.5
9. Social transfers in kind	7.8	8.8	9.4	8.5	8.6	7.5	8.5	8.5	8.2	8.0	7.9	8.3	8.6	8.1	7.9	8.0	8.3	8.4
10. Compensation of employees	8.8	10.1	9.9	9.3	8.6	8.5	8.8	8.8	9.0	8.6	8.7	9.5	9.5	9.4	9.0	9.3	9.6	9.6
11. Intermediate consumption	6.3	8.1	8.0	8.2	7.1	7.2	6.9	6.9	5.7	5.5	5.4	5.7	5.5	5.2	4.8	4.7	4.6	4.6
12. Social transfers other than in kind	9.1	12.1	10.9	10.3	9.9	9.1	9.6	9.6	11.8	11.1	11.1	11.8	12.2	12.0	11.7	11.7	11.5	11.3
13. Social transfers in kind via market producers	0.0	0.4	1.4	1.2	1.1	1.2	1.5	1.5	1.6	1.8	1.9	2.0	2.3	1.9	2.1	2.1	2.1	2.0
14. Interest	12.8	4.1	1.9	1.6	1.3	1.1	0.8	0.8	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.9	0.8	0.8
15. Subsidies	1.0	1.0	1.0	0.7	0.7	0.8	1.1	1.1	1.1	0.9	0.9	1.3	1.3	1.8	1.4	1.5	1.5	1.5
16. Other current expenditure	2.3	0.9	1.3	1.7	1.1	1.8	2.6	2.6	1.2	1.5	1.8	2.2	1.5	2.4	1.2	1.6	1.6	1.6
17. Total current expenditure	40.3	36.7	34.2	32.9	29.8	29.6	31.4	31.4	31.3	30.1	30.5	33.2	33.2	33.8	31.1	31.8	31.7	31.4
18. Gross saving	-6.5	3.7	5.5	4.8	5.5	7.8	6.2	6.2	0.4	0.5	2.0	1.8	0.8	1.3	3.2	3.2	3.5	3.6
19. Capital transfers received	0.2	0.1	0.2	0.3	0.4	1.4	1.1	1.1	1.4	1.2	1.7	2.2	2.6	4.0	0.6	1.2	1.2	1.3
20. Total revenue	34.0	40.5	39.9	38.1	35.7	38.8	38.7	38.7	33.1	31.9	34.1	37.2	36.6	39.1	34.9	36.2	36.4	36.2
21. Gross fixed capital formation	0.9	3.9	3.5	3.7	4.2	5.2	5.6	5.6	4.6	3.4	3.4	4.0	5.2	6.6	2.6	3.6	4.0	4.0
22. Other capital expenditure	0.1	0.4	0.4	0.4	-0.1	2.9	0.1	0.1	0.3	0.3	0.6	0.3	3.7	0.3	1.2	0.7	0.7	0.7
23. Total expenditure	41.3	41.1	38.1	37.0	33.9	37.7	37.1	37.1	36.2	33.8	34.5	37.6	42.1	40.7	35.0	36.2	36.4	36.1
24. Tax burden	28.0	30.9	31.7	30.5	29.9	31.6	30.7	30.7	26.0	25.3	26.7	28.2	28.4	29.1	29.0	29.5	29.6	29.4
25. Net lending (+) or net borrowing (-)	-7.2	-0.5	1.8	1.0	1.8	1.1	1.6	1.6	-3.1	-2.0	-0.3	-0.4	-5.5	-1.6	0.0	0.0	0.0	0.2

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

	1996	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	82.6	17.1	25.0	16.2	18.0	13.6	20.2	20.2	1.4	4.5	10.3	3.3	-2.0	10.5	6.0	6.2	5.4	4.6
2. Current taxes on income and wealth	107.5	1.3	6.5	-7.5	16.8	85.7	-7.5	-7.5	-5.5	2.6	3.5	9.0	8.1	6.0	5.0	4.8	6.6	6.2
3. Social contributions	71.2	19.9	10.5	8.4	-2.8	13.8	10.3	10.3	-5.8	9.0	3.3	9.3	7.5	5.9	5.8	8.5	7.4	5.5
4. Of which actual social contributions	70.3	24.4	10.5	8.4	-2.8	13.8	10.3	10.3	-5.8	9.0	3.3	9.3	7.5	5.9	5.8	8.5	7.4	5.5
5. Other current revenue, including sales	58.1	18.4	16.8	4.6	-12.0	32.8	35.3	35.3	-16.2	1.2	9.8	16.5	-14.9	14.1	-3.6	6.1	7.9	3.4
6. Total current revenue	81.3	15.2	16.6	8.5	6.7	26.3	15.4	15.4	-5.0	4.5	7.7	7.9	-1.1	9.4	4.1	6.5	6.5	4.9
7. Government consumption expenditure	47.1	11.3	8.2	6.9	13.9	8.8	17.8	17.8	0.8	3.9	1.3	7.6	1.1	1.3	3.2	5.6	6.4	5.1
8. Collective consumption	47.7	22.3	11.4	10.5	12.9	12.8	8.1	8.1	-1.4	2.2	2.0	10.3	-3.2	3.1	3.3	5.0	3.2	3.2
9. Social transfers in kind	46.6	-0.1	4.9	3.1	15.0	4.3	29.8	29.8	3.1	5.6	0.7	5.0	5.4	-0.5	3.0	6.1	9.6	6.9
10. Compensation of employees	49.7	10.8	10.1	7.4	5.6	17.4	19.5	19.5	-1.1	3.1	1.8	9.5	2.3	4.9	1.7	8.2	8.9	5.3
11. Intermediate consumption	63.7	20.7	11.0	17.2	-0.9	19.3	10.3	10.3	-0.2	4.1	-0.1	5.9	-1.8	1.4	-2.4	2.5	3.1	4.8
12. Social transfers other than in kind	83.3	24.7	10.7	7.8	9.7	9.3	21.6	21.6	7.1	0.8	1.8	7.2	5.1	3.7	3.7	4.2	4.2	4.0
13. Social transfers in kind via market producers	-	462.0	-4.6	-2.6	10.5	27.1	46.2	46.2	5.9	19.9	4.2	6.2	16.1	-9.5	17.4	3.9	3.9	3.9
14. Interest	176.3	28.5	-4.7	-3.7	-5.6	2.6	-13.9	-13.9	-1.9	11.7	12.3	-7.8	20.0	13.8	2.2	6.7	-2.7	1.3
15. Subsidies	49.9	-27.7	9.5	-10.6	7.4	33.8	59.3	59.3	5.2	-14.5	0.5	46.0	5.0	45.2	-18.1	10.6	6.4	6.0
16. Other current expenditure 1)	-1.4	-0.1	0.2	0.4	-0.6	0.8	0.8	0.8	-3.0	0.3	0.3	0.4	-0.7	0.9	-1.3	0.4	0.1	0.0
17. Total current expenditure	95.3	18.3	9.7	9.9	3.3	18.4	21.6	21.6	-6.4	4.1	2.7	9.1	1.8	7.8	-2.0	6.7	5.6	4.5
18. Gross saving 1)	-2.9	-0.9	2.3	-0.7	0.7	2.3	-1.5	-1.5	0.5	0.1	1.5	-0.2	-1.0	0.5	1.9	0.0	0.3	0.1
19. Capital transfers received	52.9	10.2	34.1	56.4	65.2	304.3	-13.9	-13.9	21.2	-5.9	38.5	33.5	20.9	61.3	-85.1	120.9	7.4	14.0
20. Total revenue	81.1	15.1	16.7	8.8	7.1	29.5	14.3	14.3	-4.1	4.1	8.8	9.1	0.2	13.1	-5.0	8.3	6.5	5.2
21. Gross fixed capital formation	34.4	6.1	19.1	22.2	29.0	49.0	22.1	22.1	-5.1	-19.7	1.5	18.8	31.1	33.4	-57.5	43.7	16.0	6.2
22. Other capital expenditure 1)	-0.1	0.0	-0.1	-0.1	-0.5	3.0	-2.7	-2.7	0.1	0.0	0.3	-0.3	3.3	-3.3	0.9	-0.5	0.0	0.0
23. Total expenditure	93.7	16.9	10.3	10.9	4.4	32.6	12.8	12.8	-5.9	1.0	3.5	9.2	14.0	2.4	-8.7	8.1	6.6	4.7
24. Tax burden	85.7	15.5	16.6	9.7	11.9	26.1	11.5	11.5	-2.1	5.4	7.0	5.9	2.4	8.3	6.0	6.5	6.1	5.1
25. Net lending (+) or net borrowing (-)	-2.6	-0.6	2.2	-0.8	0.8	-0.7	0.5	0.5	0.9	1.1	1.6	0.0	-5.1	3.8	1.6	0.1	0.0	0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	7.2	-1.1	-1.8	-1.0	-1.8	-1.1	-1.6	-1.6	3.1	2.0	0.3	0.4	5.5	1.6	0.0	0.0	0.0	-0.2
2. Interest payments (% of GDP)	12.8	4.2	1.9	1.6	1.3	1.1	0.8	0.8	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.9	0.8	0.8
3. Implicit interest rate 2)	:	6.5	4.8	5.0	5.5	6.3	5.9	5.9	5.2	5.1	5.3	4.4	5.2	3.6	3.7	3.3	3.5	3.5
4. Nominal GDP growth rate	67.0	10.1	12.5	14.1	14.1	19.3	14.6	14.6	2.4	8.0	1.6	0.2	1.8	5.9	6.3	4.5	5.9	5.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.2	-1.1	-1.8	-1.0	-1.8	-1.1	-1.6	-1.6	3.1	2.0	0.3	0.4	5.5	1.6	0.0	0.0	0.0	-0.2
6. Contribution of nominal GDP growth	:	-6.5	-4.8	-4.4	-3.3	-3.4	-2.1	-2.1	-0.3	-1.1	-0.2	0.0	-0.3	-1.5	-1.5	-1.2	-1.4	-1.3
7. Stock-flow adjustment 3)	:	1.4	-1.1	-3.7	-0.6	-0.2	0.4	0.4	-1.2	-0.9	1.4	0.0	4.8	-1.1	4.5	-2.0	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-5.6	-5.3	-3.7	-2.6	-3.1	-2.2	-2.4	-2.4	2.4	1.2	-0.5	-0.4	4.6	0.7	-0.9	-1.0	-0.8	-1.0
9. Snow-ball effect	:	-2.3	-3.0	-2.9	-2.0	-2.3	-1.2	-1.2	0.4	-0.4	0.6	0.7	0.6	-0.6	-0.6	-0.3	-0.6	-0.5
10. Stock-flow adjustment 3)	:	1.4	-1.1	-3.7	-0.6	-0.2	0.4	0.4	-1.2	-0.9	1.4	0.0	4.8	-1.1	4.5	-2.0	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-6.2	-7.7	-9.2	-5.8	-4.7	-3.3	-3.3	1.6	-0.1	1.5	0.3	10.0	-1.0	3.0	-3.3	-1.4	-1.5
12. Level of gross debt (end of year)	:	65.0	36.0	26.8	21.0	16.3	13.0	13.0	15.3	15.2	16.7	17.0	27.0	26.0	29.0	25.7	24.3	22.8

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 2010)

Czech Republic

(Mrd CZK)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	180	250	334	352	362	405	417	417	441	481	502	522	511	562	587	623	651	676
2. Current taxes on income and wealth	143	184	271	279	301	337	313	313	269	282	282	294	315	332	361	386	412	431
3. Social contributions	226	342	453	482	525	577	599	599	578	593	600	607	629	663	703	761	812	849
4. Of which actual social contributions	225	342	452	482	524	576	599	599	577	592	599	606	628	662	702	760	811	848
5. Other current revenue, including sales	86	111	160	158	170	184	196	196	212	217	222	232	231	240	233	234	238	242
6. Total current revenue	634	887	1218	1271	1357	1502	1525	1525	1500	1572	1607	1654	1686	1797	1884	2004	2113	2199
7. Government consumption expenditure	323	473	643	675	711	746	781	781	825	813	804	826	849	883	919	960	1006	1043
8. Collective consumption	161	245	312	341	364	378	396	396	410	387	375	388	395	415	434	451	463	476
9. Social transfers in kind	162	227	330	334	347	368	385	385	416	427	429	438	454	468	485	509	543	567
10. Compensation of employees	134	186	266	284	303	320	334	334	354	350	359	367	380	398	419	445	477	496
11. Intermediate consumption	128	169	226	233	253	266	279	279	290	281	259	270	274	283	291	302	311	321
12. Social transfers other than in kind	171	293	359	374	407	456	475	475	518	527	533	545	556	568	581	602	637	661
13. Social transfers in kind via market producers	35	63	96	97	95	103	108	108	121	124	130	133	140	142	148	154	160	166
14. Interest	16	18	33	35	36	41	40	40	52	53	58	55	56	49	45	40	40	41
15. Subsidies	35	52	53	49	55	56	58	58	71	91	91	96	99	105	108	115	122	125
16. Other current expenditure	18	29	43	54	60	67	75	75	80	84	88	91	92	96	101	108	112	117
17. Total current expenditure	537	811	1075	1127	1209	1310	1369	1369	1484	1510	1518	1556	1596	1641	1694	1766	1859	1928
18. Gross saving	97	76	143	145	148	192	156	156	16	62	88	98	89	156	191	237	254	271
19. Capital transfers received	8	3	12	11	20	23	31	31	58	54	40	41	53	90	31	34	35	36
20. Total revenue	642	890	1230	1283	1376	1525	1556	1556	1558	1626	1646	1695	1739	1887	1916	2038	2148	2235
21. Gross fixed capital formation	89	110	155	171	183	182	212	212	202	181	169	152	178	236	156	174	200	219
22. Other capital expenditure	213	54	73	83	62	58	54	54	38	44	118	37	48	39	31	39	45	54
23. Total expenditure	840	975	1303	1380	1453	1550	1635	1635	1724	1736	1806	1746	1822	1916	1881	1979	2104	2201
24. Tax burden	549	776	1062	1119	1193	1325	1336	1336	1295	1362	1390	1427	1461	1565	1665	1784	1890	1972
25. Net lending (+) or net borrowing (-)	-197	-85	-73	-98	-76	-25	-80	-80	-166	-110	-160	-51	-83	-29	35	59	44	34

Table 22B

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

Czech Republic

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

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.4	10.5	10.9	10.8	10.3	10.6	10.4	10.4	11.1	11.9	12.4	12.7	11.8	12.2	12.3	12.3	12.2	12.1
2. Current taxes on income and wealth	9.0	7.7	8.9	8.6	8.6	8.8	7.8	7.8	6.8	7.0	6.9	7.2	7.3	7.2	7.6	7.7	7.7	7.7
3. Social contributions	14.2	14.4	14.8	14.8	14.9	15.0	14.9	14.9	14.6	14.7	14.8	14.8	14.6	14.4	14.7	15.1	15.3	15.2
4. Of which actual social contributions	14.2	14.4	14.8	14.8	14.9	15.0	14.9	14.9	14.6	14.7	14.8	14.8	14.6	14.4	14.7	15.0	15.2	15.2
5. Other current revenue, including sales	5.4	4.7	5.2	4.9	4.8	4.8	4.9	4.9	5.3	5.4	5.5	5.7	5.4	5.2	4.9	4.6	4.5	4.3
6. Total current revenue	40.0	37.3	39.8	38.9	38.6	39.1	37.9	37.9	37.9	39.0	39.6	40.4	39.1	39.1	39.5	39.7	39.7	39.5
7. Government consumption expenditure	20.4	19.9	21.0	20.7	20.2	19.4	19.4	19.4	20.8	20.2	19.8	20.2	19.7	19.2	19.2	19.0	18.9	18.7
8. Collective consumption	10.2	10.3	10.2	10.4	10.4	9.8	9.8	9.8	10.3	9.6	9.2	9.5	9.2	9.0	9.1	8.9	8.7	8.5
9. Social transfers in kind	10.2	9.6	10.8	10.2	9.9	9.6	9.6	9.6	10.5	10.6	10.6	10.7	10.5	10.2	10.2	10.1	10.2	10.2
10. Compensation of employees	8.5	7.8	8.7	8.7	8.6	8.3	8.3	8.3	8.9	8.7	8.9	8.9	8.8	8.7	8.8	8.8	9.0	8.9
11. Intermediate consumption	8.1	7.1	7.4	7.1	7.2	6.9	6.9	6.9	7.3	7.0	6.4	6.6	6.4	6.2	6.1	6.0	5.8	5.8
12. Social transfers other than in kind	10.8	12.3	11.7	11.5	11.6	11.9	11.8	11.8	13.1	13.1	13.1	13.3	12.9	12.4	12.2	11.9	12.0	11.9
13. Social transfers in kind via market producers	2.2	2.7	3.1	3.0	2.7	2.7	2.7	2.7	3.0	3.1	3.2	3.3	3.2	3.1	3.1	3.0	3.0	3.0
14. Interest	1.0	0.8	1.1	1.1	1.0	1.1	1.0	1.0	1.3	1.3	1.4	1.3	1.3	1.1	0.9	0.8	0.8	0.7
15. Subsidies	2.2	2.2	1.7	1.5	1.6	1.5	1.4	1.4	1.8	2.3	2.2	2.3	2.3	2.3	2.3	2.3	2.3	2.3
16. Other current expenditure	1.2	1.2	1.4	1.6	1.7	1.8	1.9	1.9	2.0	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.1
17. Total current expenditure	33.9	34.1	35.1	34.5	34.4	34.1	34.0	34.0	37.5	37.4	37.4	38.0	37.0	35.7	35.5	35.0	34.9	34.6
18. Gross saving	6.1	3.2	4.7	4.4	4.2	5.0	3.9	3.9	0.4	1.5	2.2	2.4	2.1	3.4	4.0	4.7	4.8	4.9
19. Capital transfers received	0.5	0.1	0.4	0.3	0.6	0.6	0.8	0.8	1.5	1.3	1.0	1.0	1.2	2.0	0.7	0.7	0.7	0.6
20. Total revenue	40.5	37.4	40.2	39.3	39.2	39.7	38.7	38.7	39.3	40.3	40.5	41.4	40.3	41.1	40.1	40.4	40.4	40.1
21. Gross fixed capital formation	5.6	4.6	5.0	5.2	5.2	4.8	5.3	5.3	5.1	4.5	4.2	3.7	4.1	5.1	3.3	3.4	3.8	3.9
22. Other capital expenditure	13.4	2.3	2.4	2.5	1.8	1.5	1.3	1.3	0.9	1.1	2.9	0.9	1.1	0.8	0.7	0.8	0.8	1.0
23. Total expenditure	52.9	41.0	42.6	42.3	41.4	40.4	40.6	40.6	43.5	43.0	44.5	42.6	42.2	41.7	39.4	39.2	39.5	39.5
24. Tax burden	34.6	32.6	34.7	34.3	34.0	34.5	33.2	33.2	32.7	33.8	34.2	34.8	33.9	34.0	34.9	35.3	35.5	35.4
25. Net lending (+) or net borrowing (-)	-12.4	-3.6	-2.4	-3.0	-2.2	-0.7	-2.0	-2.0	-4.2	-2.7	-3.9	-1.2	-1.9	-0.6	0.7	1.2	0.8	0.6

Table 22C

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

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1996	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.5	2.9	16.1	5.4	2.9	12.0	3.0	3.0	3.9	9.0	4.3	4.0	-2.1	10.1	4.4	6.1	4.5	3.9
2. Current taxes on income and wealth	0.2	2.4	8.2	2.9	7.6	12.0	-7.0	-7.0	-3.3	4.8	0.0	4.0	7.4	5.3	8.7	7.0	6.6	4.7
3. Social contributions	14.2	6.4	7.4	6.5	8.8	9.9	3.9	3.9	3.3	2.5	1.3	1.1	3.6	5.5	6.1	8.2	6.7	4.6
4. Of which actual social contributions	14.2	6.3	7.4	6.5	8.9	9.9	3.9	3.9	3.3	2.5	1.3	1.1	3.7	5.4	6.1	8.2	6.8	4.6
5. Other current revenue, including sales	13.6	-1.1	13.0	-1.3	7.1	8.3	6.4	6.4	2.3	2.3	2.7	4.2	-0.3	3.8	-2.7	0.1	2.0	1.6
6. Total current revenue	10.7	3.6	10.6	4.4	6.7	10.7	1.5	1.5	2.1	4.8	2.2	2.9	1.9	6.6	4.9	6.3	5.5	4.1
7. Government consumption expenditure	10.6	4.2	2.7	5.1	5.3	4.9	4.7	4.7	0.0	-1.5	-1.1	2.7	2.8	4.0	4.0	4.5	4.8	3.7
8. Collective consumption	8.3	3.6	-0.3	9.1	6.7	3.8	4.9	4.9	-0.7	-5.6	-3.0	3.5	1.7	5.2	4.4	4.0	2.7	2.7
9. Social transfers in kind	12.9	4.7	5.7	1.2	3.9	6.0	4.5	4.5	0.7	2.6	0.6	2.0	3.8	3.0	3.7	5.0	6.6	4.5
10. Compensation of employees	13.8	3.3	4.5	6.9	6.5	5.7	4.6	4.6	0.4	-1.0	2.7	2.0	3.5	4.8	5.4	6.1	7.1	4.1
11. Intermediate consumption	-1.4	4.9	0.9	2.9	8.7	5.2	4.8	4.8	-0.9	-3.1	-7.7	4.1	1.5	3.4	2.8	3.8	2.8	3.4
12. Social transfers other than in kind	17.3	8.0	4.1	4.2	8.7	12.1	4.1	4.1	1.7	1.9	1.2	2.1	2.0	2.3	2.3	3.5	5.8	3.8
13. Social transfers in kind via market producers	43.4	2.3	8.1	1.7	-2.4	8.4	5.3	5.3	0.3	2.6	4.7	2.6	4.8	1.4	4.3	4.2	4.0	3.5
14. Interest	29.1	-11.4	12.8	6.6	2.8	13.2	-2.6	-2.6	7.7	1.9	9.1	-4.9	2.0	-12.7	-8.8	-10.0	0.5	2.0
15. Subsidies	-0.1	-3.6	-10.9	-6.5	11.9	2.3	2.2	2.2	2.3	29.2	0.0	5.1	3.8	5.6	2.7	6.5	6.1	2.9
16. Other current expenditure 1)	0.3	0.3	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	0.0	0.0	0.0	0.0	0.0
17. Total current expenditure	13.9	5.2	4.6	4.8	7.3	8.4	4.6	4.6	1.2	1.8	0.5	2.5	2.6	2.8	3.2	4.3	5.2	3.7
18. Gross saving 1)	-1.1	-0.6	2.1	-0.2	-0.2	0.8	-1.1	-1.1	0.3	1.1	0.6	0.2	-0.3	1.3	0.6	0.7	0.1	0.1
19. Capital transfers received	-73.1	104.2	-86.9	-7.5	77.4	16.7	32.1	32.1	9.2	-7.7	-26.1	3.2	30.0	69.7	-65.3	9.0	2.0	2.4
20. Total revenue	9.7	3.8	3.1	4.2	7.3	10.8	2.0	2.0	2.3	4.4	1.2	2.9	2.6	8.5	1.5	6.4	5.4	4.0
21. Gross fixed capital formation	-4.1	30.7	-28.8	10.4	6.9	0.0	16.3	16.3	-14.6	-10.6	-6.4	-10.0	16.8	32.8	-34.1	11.6	15.1	9.6
22. Other capital expenditure 1)	-10.0	-1.0	-2.6	0.1	-0.8	-0.2	-0.2	-0.2	0.1	0.2	1.8	-2.0	0.2	-0.3	-0.2	0.1	0.1	0.1
23. Total expenditure	-9.5	5.1	-6.0	5.9	5.3	6.7	5.5	5.5	-0.7	0.7	4.0	-3.3	4.4	5.2	-1.9	5.2	6.3	4.6
24. Tax burden	10.3	4.3	10.6	5.4	6.6	11.1	0.8	0.8	2.1	5.2	2.0	2.7	2.4	7.1	6.4	7.2	5.9	4.4
25. Net lending (+) or net borrowing (-)	9.4	-0.4	4.5	-0.6	0.8	1.5	-1.3	-1.3	1.3	1.5	-1.2	2.7	-0.7	1.3	1.4	0.4	-0.3	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	12.4	5.5	2.4	3.0	2.2	0.7	2.0	2.0	4.2	2.7	3.9	1.2	1.9	0.6	-0.7	-1.2	-0.8	-0.6
2. Interest payments (% of GDP)	1.0	0.9	1.1	1.1	1.0	1.1	1.0	1.0	1.3	1.3	1.4	1.3	1.3	1.1	0.9	0.8	0.8	0.7
3. Implicit interest rate 2)	:	5.9	4.2	4.0	4.0	4.2	3.8	3.8	3.9	3.6	3.6	3.0	3.1	2.7	2.4	2.3	2.3	2.3
4. Nominal GDP growth rate	15.8	7.9	9.0	6.6	7.6	9.3	4.8	4.8	0.8	1.8	0.6	0.9	5.3	6.5	3.9	5.8	5.4	4.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	12.4	5.5	2.4	3.0	2.2	0.7	2.0	2.0	4.2	2.7	3.9	1.2	1.9	0.6	-0.7	-1.2	-0.8	-0.6
6. Contribution of nominal GDP growth	:	-1.3	-2.3	-1.8	-2.0	-2.4	-1.3	-1.3	-0.3	-0.7	-0.3	-0.4	-2.2	-2.6	-1.5	-2.0	-1.8	-1.5
7. Stock-flow adjustment 3)	:	1.5	0.2	-1.9	-0.4	1.5	0.1	0.1	-0.1	0.4	1.0	-0.4	-2.4	-0.3	-1.0	1.0	1.3	1.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	11.4	4.6	1.3	1.9	1.1	-0.4	1.0	1.0	2.9	1.4	2.5	-0.1	0.6	-0.4	-1.7	-2.0	-1.6	-1.3
9. Snow-ball effect	:	-0.3	-1.2	-0.7	-0.9	-1.3	-0.3	-0.3	1.0	0.7	1.2	0.9	-0.9	-1.5	-0.5	-1.2	-1.0	-0.8
10. Stock-flow adjustment 3)	:	1.5	0.2	-1.9	-0.4	1.5	0.1	0.1	-0.1	0.4	1.0	-0.4	-2.4	-0.3	-1.0	1.0	1.3	1.3
(% of GDP)																		
11. Change in gross debt 5)	:	5.8	0.2	-0.7	-0.2	-0.2	0.8	0.8	3.8	2.5	4.6	0.4	-2.7	-2.2	-3.2	-2.2	-1.3	-0.8
12. Level of gross debt (end of year)	13.5	22.8	28.5	27.9	27.7	27.5	28.3	28.3	37.4	39.8	44.5	44.9	42.2	40.0	36.8	34.6	33.3	32.5

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

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

3) Line 7 = line 10.

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

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

Table 23A

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

Denmark

(Mrd DKK)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	169	221	257	276	291	303	296	296	293	301	309	317	322	330	338	350	364	381
2. Current taxes on income and wealth	310	389	436	480	485	498	503	503	517	525	553	583	656	617	615	626	638	654
3. Social contributions	18	31	24	24	24	24	24	24	24	25	23	21	20	20	20	20	20	20
4. Of which actual social contributions	12	25	19	19	19	18	18	18	19	20	18	16	16	16	16	16	16	16
5. Other current revenue, including sales	71	80	106	109	120	122	139	139	140	147	145	142	129	120	121	122	123	124
6. Total current revenue	569	722	824	889	920	947	962	962	974	997	1030	1063	1127	1087	1094	1117	1145	1180
7. Government consumption expenditure	249	317	376	389	407	423	452	452	496	491	502	502	512	521	525	540	555	572
8. Collective consumption	79	103	115	121	126	131	140	140	149	146	151	149	149	151	150	154	158	162
9. Social transfers in kind	170	214	260	268	281	293	312	312	346	344	350	353	362	370	376	386	397	411
10. Compensation of employees	167	206	242	248	259	267	281	281	313	310	315	317	322	326	328	333	342	351
11. Intermediate consumption	74	100	121	129	136	139	154	154	171	170	178	178	181	184	186	195	201	208
12. Social transfers other than in kind	202	216	254	257	256	258	264	264	310	319	328	336	342	346	348	358	367	373
13. Social transfers in kind via market producers	13	16	21	23	25	27	29	29	30	30	30	29	30	30	31	31	32	33
14. Interest	61	50	38	33	30	28	26	26	34	36	34	32	29	32	28	25	23	21
15. Subsidies	23	26	29	30	30	33	32	32	37	39	41	41	41	41	39	39	40	41
16. Other current expenditure	33	44	49	52	55	58	58	58	64	62	68	69	63	66	64	66	67	68
17. Total current expenditure	572	658	754	771	791	809	843	843	960	966	994	1003	1007	1025	1024	1048	1071	1096
18. Gross saving	-4	64	70	118	129	138	119	119	15	31	36	60	120	62	70	69	74	84
19. Capital transfers received	1	3	5	2	2	2	4	4	3	7	2	-9	-12	-11	-2	-1	1	2
20. Total revenue	569	724	829	891	922	950	965	965	977	1004	1032	1053	1115	1076	1093	1117	1146	1182
21. Gross fixed capital formation	30	37	43	43	49	53	54	54	60	61	72	71	76	73	77	77	79	80
22. Other capital expenditure	5	5	1	-2	-2	0	11	11	7	15	32	4	10	13	5	12	18	27
23. Total expenditure	607	699	798	813	838	862	908	908	1026	1042	1098	1077	1094	1111	1106	1137	1167	1203
24. Tax burden	493	639	716	778	799	824	824	824	832	850	883	907	983	952	968	991	1018	1052
25. Net lending (+) or net borrowing (-)	-38	25	31	79	84	87	57	57	-49	-38	-66	-24	21	-36	-13	-20	-21	-21

Table 23B

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

Denmark

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

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	16.3	16.7	17.1	17.4	17.3	17.5	16.5	16.5	16.2	16.3	16.3	16.4	16.3	16.3	16.4	16.3	16.3	16.4
2. Current taxes on income and wealth	29.9	29.3	29.0	30.3	28.8	28.6	27.9	27.9	28.5	28.4	29.2	30.2	33.2	30.4	29.8	29.1	28.7	28.3
3. Social contributions	1.7	2.4	1.6	1.5	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.0	1.0	1.0	0.9	0.9	0.9
4. Of which actual social contributions	1.1	1.9	1.2	1.2	1.1	1.1	1.0	1.0	1.0	1.1	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7
5. Other current revenue, including sales	6.9	6.1	7.1	6.9	7.1	7.0	7.7	7.7	7.7	7.9	7.6	7.4	6.5	5.9	5.9	5.7	5.5	5.4
6. Total current revenue	54.9	54.4	54.7	56.1	54.7	54.5	53.4	53.4	53.8	54.0	54.3	55.1	57.0	53.6	53.0	52.0	51.4	50.9
7. Government consumption expenditure	24.1	23.9	24.9	24.5	24.2	24.3	25.1	25.1	27.4	26.6	26.5	26.0	25.9	25.7	25.4	25.2	24.9	24.7
8. Collective consumption	7.6	7.7	7.7	7.6	7.5	7.5	7.8	7.8	8.2	7.9	8.0	7.7	7.6	7.4	7.3	7.2	7.1	7.0
9. Social transfers in kind	16.4	16.1	17.3	16.9	16.7	16.8	17.3	17.3	19.1	18.6	18.5	18.3	18.3	18.3	18.2	18.0	17.9	17.7
10. Compensation of employees	16.1	15.5	16.1	15.7	15.4	15.3	15.6	15.6	17.3	16.8	16.6	16.4	16.3	16.1	15.9	15.5	15.3	15.2
11. Intermediate consumption	7.1	7.5	8.0	8.1	8.1	8.0	8.6	8.6	9.4	9.2	9.4	9.2	9.1	9.1	9.0	9.1	9.0	9.0
12. Social transfers other than in kind	19.5	16.3	16.9	16.2	15.2	14.8	14.6	14.6	17.1	17.2	17.3	17.4	17.3	17.1	16.9	16.7	16.5	16.1
13. Social transfers in kind via market producers	1.3	1.2	1.4	1.4	1.5	1.5	1.6	1.6	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.4	1.4
14. Interest	5.8	3.7	2.5	2.1	1.8	1.6	1.4	1.4	1.9	2.0	1.8	1.7	1.5	1.6	1.4	1.2	1.0	0.9
15. Subsidies	2.2	2.0	2.0	1.9	1.8	1.9	1.8	1.8	2.0	2.1	2.2	2.1	2.1	2.0	1.9	1.8	1.8	1.8
16. Other current expenditure	3.2	3.3	3.3	3.3	3.3	3.3	3.2	3.2	3.5	3.3	3.6	3.6	3.2	3.2	3.1	3.1	3.0	2.9
17. Total current expenditure	55.2	49.6	50.1	48.6	47.0	46.5	46.8	46.8	53.0	52.3	52.5	52.0	50.9	50.6	49.6	48.8	48.1	47.3
18. Gross saving	-0.3	4.8	4.6	7.4	7.7	7.9	6.6	6.6	0.8	1.7	1.9	3.1	6.1	3.1	3.4	3.2	3.3	3.6
19. Capital transfers received	0.1	0.2	0.3	0.1	0.1	0.1	0.2	0.2	0.2	0.4	0.1	-0.5	-0.6	-0.5	-0.1	0.0	0.0	0.1
20. Total revenue	54.9	54.6	55.1	56.2	54.8	54.6	53.6	53.6	54.0	54.4	54.5	54.6	56.4	53.1	52.9	52.0	51.5	51.0
21. Gross fixed capital formation	2.9	2.8	2.8	2.7	2.9	3.0	3.0	3.0	3.3	3.3	3.8	3.7	3.9	3.6	3.7	3.6	3.5	3.5
22. Other capital expenditure	0.5	0.3	0.1	-0.1	-0.1	0.0	0.6	0.6	0.4	0.8	1.7	0.2	0.5	0.7	0.2	0.6	0.8	1.2
23. Total expenditure	58.5	52.7	53.0	51.2	49.8	49.6	50.4	50.4	56.7	56.4	58.0	55.8	55.3	54.8	53.5	53.0	52.4	51.9
24. Tax burden	47.6	48.1	47.5	49.1	47.5	47.4	45.7	45.7	46.0	46.0	46.6	47.0	49.7	46.9	46.9	46.1	45.7	45.4
25. Net lending (+) or net borrowing (-)	-3.6	1.9	2.1	5.0	5.0	5.0	3.2	3.2	-2.7	-2.1	-3.5	-1.2	1.1	-1.8	-0.6	-1.0	-1.0	-0.9

Table 23C

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1996	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.2	0.1	5.8	7.3	5.5	4.2	-2.3	-2.3	4.2	2.6	2.8	2.5	1.4	2.6	2.5	3.4	4.1	4.6
2. Current taxes on income and wealth	4.5	7.2	7.0	10.0	1.0	2.6	1.0	1.0	5.8	1.6	5.3	5.4	12.6	-6.0	-0.3	1.7	2.0	2.6
3. Social contributions	2.6	12.4	0.4	-0.5	-0.1	-0.5	-1.2	-1.2	4.6	1.6	-7.1	-9.5	-2.0	-0.8	-0.9	-0.2	-0.2	-0.2
4. Of which actual social contributions	5.0	15.9	1.1	0.6	-0.9	-1.6	-0.5	-0.5	6.6	3.4	-7.7	-10.3	-0.6	-0.4	-0.4	-0.2	-0.2	-0.2
5. Other current revenue, including sales	11.5	7.6	16.0	2.3	10.1	1.8	13.7	13.7	6.9	4.9	-1.3	-2.0	-8.9	-7.3	1.0	0.8	0.9	1.0
6. Total current revenue	6.1	5.2	7.5	7.9	3.5	3.0	1.5	1.5	5.4	2.4	3.3	3.2	6.1	-3.6	0.7	2.1	2.5	3.0
7. Government consumption expenditure	5.2	4.7	4.4	3.5	4.8	3.9	6.8	6.8	3.0	-1.0	2.2	0.0	2.0	1.7	0.9	2.8	2.8	3.1
8. Collective consumption	6.1	4.3	4.3	4.5	4.5	3.4	7.2	7.2	1.3	-1.8	3.4	-1.8	0.6	0.8	-0.4	2.5	2.5	2.6
9. Social transfers in kind	4.8	4.9	4.4	3.0	4.9	4.2	6.7	6.7	3.8	-0.6	1.8	0.8	2.6	2.1	1.4	2.9	2.9	3.3
10. Compensation of employees	4.8	3.1	3.5	2.5	4.3	3.1	5.3	5.3	3.9	-1.0	1.4	0.7	1.6	1.2	0.5	1.8	2.5	2.9
11. Intermediate consumption	6.2	7.2	6.6	6.7	5.4	2.6	10.6	10.6	2.7	-0.3	4.6	0.1	1.3	1.6	1.6	4.6	3.1	3.4
12. Social transfers other than in kind	1.8	3.0	2.9	1.2	-0.3	0.5	2.4	2.4	8.7	2.7	3.0	2.4	1.7	1.3	0.7	2.8	2.3	1.9
13. Social transfers in kind via market producers	3.3	4.6	4.8	7.3	8.8	8.3	6.3	6.3	3.0	-0.9	0.4	-2.4	2.1	1.4	1.3	2.3	2.2	2.2
14. Interest	1.1	-3.6	-5.0	-13.7	-7.6	-6.5	-8.2	-8.2	4.2	5.8	-5.8	-6.4	-9.2	9.2	-11.9	-9.4	-9.1	-9.1
15. Subsidies	8.7	-5.3	1.4	0.2	0.7	10.2	-3.2	-3.2	-0.5	6.2	5.3	1.0	-1.1	0.3	-5.8	0.5	2.8	2.8
16. Other current expenditure 1)	0.1	-0.1	-0.1	0.0	0.0	0.0	-0.1	-0.1	-0.1	-0.2	0.3	0.0	-0.4	0.1	-0.1	-0.1	0.0	-0.1
17. Total current expenditure	3.9	2.9	3.2	2.2	2.6	2.3	4.2	4.2	4.9	0.6	2.9	0.9	0.4	1.7	-0.1	2.3	2.2	2.3
18. Gross saving 1)	1.2	1.0	2.2	2.8	0.2	0.3	-1.4	-1.4	0.3	0.9	0.2	1.2	3.0	-3.0	0.3	-0.2	0.1	0.3
19. Capital transfers received	6.3	40.9	125.7	-59.8	0.6	10.7	52.0	52.0	93.0	129.8	-68.4	-530.0	33.0	-13.0	-85.9	-64.1	-221.0	227.6
20. Total revenue	6.1	5.3	7.9	7.5	3.5	3.0	1.7	1.7	5.6	2.8	2.8	2.1	5.9	-3.5	1.6	2.2	2.6	3.1
21. Gross fixed capital formation	11.1	8.2	12.8	1.6	14.2	7.0	2.2	2.2	10.5	3.0	17.0	-1.6	8.0	-4.0	4.6	1.0	1.4	2.1
22. Other capital expenditure 1)	-0.1	0.0	-0.1	-0.2	0.0	0.1	0.6	0.6	0.1	0.4	0.9	-1.5	0.3	0.1	-0.4	0.3	0.2	0.4
23. Total expenditure	4.0	3.3	3.6	1.8	3.1	2.9	5.3	5.3	5.4	1.5	5.4	-1.9	1.6	1.6	-0.5	2.9	2.6	3.0
24. Tax burden	5.4	5.0	6.5	8.8	2.6	3.2	-0.1	-0.1	5.2	2.1	4.0	2.7	8.3	-3.2	1.7	2.3	2.7	3.3
25. Net lending (+) or net borrowing (-)	1.1	1.0	2.2	2.9	0.0	0.0	-1.8	-1.8	0.1	0.7	-1.4	2.3	2.3	-2.8	1.1	-0.3	0.0	0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	3.6	-1.1	-2.1	-5.0	-5.0	-5.0	-3.2	-3.2	2.7	2.1	3.5	1.2	-1.1	1.8	0.6	1.0	1.0	0.9
2. Interest payments (% of GDP)	5.8	3.4	2.5	2.1	1.8	1.6	1.4	1.4	1.9	2.0	1.8	1.7	1.5	1.6	1.4	1.2	1.0	0.9
3. Implicit interest rate 2)	:	6.7	5.7	4.9	5.1	5.3	5.4	5.4	5.0	4.7	4.0	3.8	3.4	3.7	3.5	3.3	3.0	2.7
4. Nominal GDP growth rate	4.3	3.4	4.8	5.3	6.1	3.4	3.6	3.6	5.2	2.0	2.6	1.8	2.5	2.5	1.9	4.0	3.7	4.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.6	-1.1	-2.1	-5.0	-5.0	-5.0	-3.2	-3.2	2.7	2.1	3.5	1.2	-1.1	1.8	0.6	1.0	1.0	0.9
6. Contribution of nominal GDP growth	:	-1.7	-2.1	-2.2	-2.1	-1.0	-1.0	-1.0	-2.0	-0.8	-1.2	-0.8	-1.1	-1.1	-0.7	-1.4	-1.3	-1.4
7. Stock-flow adjustment 3)	:	-1.0	2.2	0.4	1.3	1.8	10.1	10.1	1.7	2.3	-3.5	-1.3	2.1	-5.1	-1.7	-1.1	-0.4	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-4.5	-4.6	-7.0	-6.8	-6.6	-4.6	-4.6	0.8	0.1	1.7	-0.4	-2.5	0.2	-0.7	-0.2	-0.1	0.0
9. Snow-ball effect	:	1.7	0.4	-0.2	-0.4	0.6	0.5	0.5	-0.1	1.1	0.6	0.9	0.4	0.5	0.6	-0.3	-0.3	-0.5
10. Stock-flow adjustment 3)	:	-1.0	2.2	0.4	1.3	1.8	10.1	10.1	1.7	2.3	-3.5	-1.3	2.1	-5.1	-1.7	-1.1	-0.4	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-2.0	-6.7	-5.9	-4.2	6.0	6.0	2.4	3.5	-1.2	-0.8	-0.1	-4.4	-1.8	-1.6	-0.7	-0.8
12. Level of gross debt (end of year)	:	48.5	44.2	37.4	31.5	27.3	33.3	33.3	42.6	46.1	44.9	44.0	44.0	39.5	37.7	36.1	35.5	34.6

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

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

3) Line 7 = line 10.

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

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

Table 24A

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

Croatia

(Mrd HRK)

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	37.5	41.7	45.1	47.0	50.0	54.5	58.7	58.7	56.9	57.8	57.3	59.9	61.7	61.4	64.7	67.8	71.0	73.8	76.5
2. Current taxes on income and wealth	15.2	12.7	13.8	14.8	16.6	20.0	23.6	23.6	23.6	21.7	21.3	20.9	21.6	20.8	20.8	22.9	23.5	24.2	25.8
3. Social contributions	21.6	25.2	27.4	29.5	31.3	33.9	37.2	37.2	40.0	38.7	38.6	37.8	37.1	38.7	39.8	40.8	42.2	43.9	45.7
4. Of which actual social contributions	21.6	25.2	27.4	29.5	31.3	33.9	37.2	37.2	40.0	38.7	38.6	37.8	37.1	38.7	39.8	40.8	42.2	43.9	45.7
5. Other current revenue, including sales	9.8	14.1	12.3	13.6	14.4	14.7	17.3	17.3	16.7	15.5	16.4	17.8	19.2	20.2	21.3	25.2	24.9	25.7	26.4
6. Total current revenue	84.1	93.7	98.5	105.0	112.3	123.1	136.8	136.8	137.2	133.8	133.6	136.4	139.7	141.0	146.6	156.7	161.6	167.6	174.4
7. Government consumption expenditure	37.3	40.1	42.8	46.3	49.6	53.9	61.2	61.2	67.3	66.6	67.5	67.0	66.9	67.7	67.1	68.8	71.7	74.7	77.2
8. Collective consumption	17.9	19.6	20.8	22.4	24.3	27.9	32.6	32.6	32.8	32.7	33.2	33.6	33.3	33.4	32.9	34.4	35.8	37.3	38.6
9. Social transfers in kind	19.4	20.4	22.0	23.9	25.3	26.0	28.6	28.6	34.4	34.0	34.3	33.4	33.6	34.3	34.2	34.5	35.9	37.4	38.7
10. Compensation of employees	23.2	25.3	26.7	28.5	30.3	32.1	36.4	36.4	40.7	39.9	40.3	39.7	38.6	37.8	38.4	39.7	41.3	43.2	44.3
11. Intermediate consumption	12.6	13.8	14.4	15.8	16.9	18.8	21.0	21.0	23.1	24.2	24.6	24.7	25.7	26.5	26.8	28.6	30.1	30.9	32.2
12. Social transfers other than in kind	25.5	34.0	31.0	34.0	33.9	39.1	40.6	40.6	45.4	45.3	47.4	46.5	46.9	47.8	47.3	47.7	48.7	50.0	51.1
13. Social transfers in kind via market producers	4.1	3.8	4.5	5.0	5.7	6.0	6.6	6.6	7.2	6.8	6.8	7.4	7.9	8.2	8.4	8.2	8.3	8.7	8.8
14. Interest	3.4	3.7	4.2	4.8	5.3	5.5	6.0	6.0	7.7	8.1	9.2	10.4	10.6	11.4	11.9	11.1	10.2	10.0	9.8
15. Subsidies	4.5	4.4	5.3	6.0	6.4	6.9	7.9	7.9	8.4	8.2	7.9	7.2	6.8	6.7	5.9	5.4	5.6	5.3	5.5
16. Other current expenditure	2.5	2.4	4.2	3.2	3.6	3.5	2.6	2.6	3.2	2.5	3.2	4.5	5.5	4.3	6.7	8.0	8.5	9.3	10.3
17. Total current expenditure	75.7	87.3	90.1	97.4	101.9	112.0	121.1	121.1	135.6	135.0	139.5	140.3	142.0	142.7	145.4	148.7	152.7	157.4	162.1
18. Gross saving	8.3	6.4	8.4	7.6	10.4	11.1	15.7	15.7	1.5	-1.3	-5.9	-3.9	-2.4	-1.7	1.2	7.9	8.9	10.1	12.4
19. Capital transfers received	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.4	0.4	1.1	2.7	0.9	1.0	3.4	4.8	3.7	3.9	4.1
20. Total revenue	84.1	93.8	98.6	105.0	112.4	123.3	137.0	137.0	137.6	134.1	134.7	139.2	140.6	142.1	150.0	161.5	165.3	171.5	178.5
21. Gross fixed capital formation	10.1	11.7	17.0	16.4	15.4	16.7	19.7	19.7	19.0	11.8	11.7	11.7	12.3	11.8	10.3	10.7	11.4	13.0	14.2
22. Other capital expenditure	2.3	2.1	2.3	4.3	5.5	4.5	4.1	4.1	2.8	8.5	9.5	4.4	3.7	4.6	5.5	5.2	4.3	4.5	4.9
23. Total expenditure	88.1	101.1	109.4	118.1	122.8	133.3	144.9	144.9	157.4	155.4	160.6	156.4	158.1	159.1	161.2	164.6	168.5	174.9	181.2
24. Tax burden	75.1	79.6	86.3	91.3	97.9	108.4	119.5	119.5	120.4	119.3	117.9	119.3	120.7	120.2	120.0	126.0	131.0	135.9	141.8
25. Net lending (+) or net borrowing (-)	-4.1	-7.4	-10.9	-13.0	-10.4	-10.0	-7.9	-7.9	-19.8	-21.3	-25.9	-17.3	-17.5	-17.0	-11.2	-3.2	-3.1	-3.4	-2.6

Table 24B

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

Croatia	(percentage of GDP at current market prices (excessive deficit procedure))																		
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	19.3	19.7	19.4	18.8	18.5	18.5	18.2	18.0	17.2	17.6	17.2	18.1	18.6	18.5	19.1	19.4	19.5	19.3	19.1
2. Current taxes on income and wealth	7.8	6.0	5.9	5.9	6.1	6.8	7.3	7.1	7.1	6.6	6.4	6.3	6.5	6.3	6.1	6.6	6.5	6.3	6.4
3. Social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.2	11.7	11.7	11.7	11.6	11.5	11.4
4. Of which actual social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.2	11.7	11.7	11.7	11.6	11.5	11.4
5. Other current revenue, including sales	5.0	6.7	5.3	5.4	5.3	5.0	5.4	5.1	5.0	4.7	4.9	5.4	5.8	6.1	6.3	7.2	6.8	6.7	6.6
6. Total current revenue	43.3	44.3	42.4	41.8	41.6	41.8	42.4	41.9	41.4	40.8	40.2	41.3	42.2	42.6	43.2	44.9	44.4	43.9	43.5
7. Government consumption expenditure	19.2	18.9	18.4	18.4	18.3	18.3	19.0	18.5	20.3	20.3	20.3	20.3	20.2	20.4	19.8	19.7	19.7	19.6	19.3
8. Collective consumption	9.2	9.3	9.0	8.9	9.0	9.5	10.1	9.1	9.9	10.0	10.0	10.2	10.0	10.1	9.7	9.9	9.8	9.8	9.6
9. Social transfers in kind	10.0	9.7	9.4	9.5	9.3	8.8	8.9	9.4	10.4	10.4	10.3	10.1	10.2	10.3	10.1	9.9	9.9	9.8	9.7
10. Compensation of employees	12.0	12.0	11.5	11.4	11.2	10.9	11.3	11.3	12.3	12.2	12.1	12.0	11.6	11.4	11.3	11.4	11.3	11.3	11.1
11. Intermediate consumption	6.5	6.5	6.2	6.3	6.2	6.4	6.5	6.9	7.0	7.4	7.4	7.5	7.8	8.0	7.9	8.2	8.3	8.1	8.0
12. Social transfers other than in kind	13.1	16.1	13.3	13.6	12.5	13.3	12.6	12.2	13.7	13.8	14.3	14.1	14.2	14.4	14.0	13.7	13.4	13.1	12.8
13. Social transfers in kind via market producers	2.1	1.8	1.9	2.0	2.1	2.0	2.0	1.8	2.2	2.1	2.1	2.2	2.4	2.5	2.5	2.4	2.3	2.3	2.2
14. Interest	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.3	2.5	2.8	3.2	3.2	3.4	3.5	3.2	2.8	2.6	2.4
15. Subsidies	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.2	2.0	2.0	1.7	1.5	1.6	1.4	1.4
16. Other current expenditure	1.3	1.1	1.8	1.3	1.3	1.2	0.8	1.1	1.0	0.8	1.0	1.4	1.7	1.3	2.0	2.3	2.3	2.4	2.6
17. Total current expenditure	39.0	41.3	38.8	38.8	37.7	38.0	37.6	37.7	41.0	41.2	41.9	42.5	42.9	43.1	42.9	42.7	42.0	41.2	40.5
18. Gross saving	4.3	3.0	3.6	3.0	3.9	3.8	4.9	4.2	0.5	-0.4	-1.8	-1.2	-0.7	-0.5	0.3	2.3	2.4	2.7	3.1
19. Capital transfers received	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.3	0.8	0.3	0.3	1.0	1.4	1.0	1.0	1.0
20. Total revenue	43.3	44.3	42.4	41.9	41.6	41.9	42.5	42.0	41.6	40.9	40.5	42.1	42.4	42.9	44.3	46.3	45.4	44.9	44.6
21. Gross fixed capital formation	5.2	5.5	7.3	6.5	5.7	5.7	6.1	5.9	5.8	3.6	3.5	3.5	3.7	3.6	3.0	3.1	3.1	3.4	3.5
22. Other capital expenditure	1.2	1.0	1.0	1.7	2.0	1.5	1.3	1.2	0.8	2.6	2.8	1.3	1.1	1.4	1.6	1.5	1.2	1.2	1.2
23. Total expenditure	45.4	47.8	47.1	47.1	45.4	45.3	45.0	44.7	47.6	47.4	48.3	47.3	47.7	48.0	47.6	47.2	46.3	45.8	45.2
24. Tax burden	38.7	37.6	37.1	36.4	36.2	36.8	37.1	36.7	36.4	36.4	35.5	36.1	36.4	36.3	35.4	36.1	36.0	35.6	35.4
25. Net lending (+) or net borrowing (-)	-2.1	-3.5	-4.7	-5.2	-3.9	-3.4	-2.4	-2.8	-6.0	-6.5	-7.8	-5.2	-5.3	-5.1	-3.3	-0.9	-0.9	-0.9	-0.7

Table 24C

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

Croatia

(HRK; annual percentage changes unless otherwise stated)

	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.2	8.0	4.4	6.4	8.9	7.8	6.4	6.4	1.6	-0.9	4.5	3.1	-0.6	5.5	4.8	4.8	3.9	3.7
2. Current taxes on income and wealth	-16.8	8.8	7.3	12.1	20.7	17.8	4.6	4.6	-8.0	-1.8	-1.8	3.1	-3.5	-0.4	10.4	2.5	3.1	6.7
3. Social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	4.1	2.9	2.6	3.5	4.0	4.0
4. Of which actual social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	4.1	2.9	2.6	3.5	4.0	4.0
5. Other current revenue, including sales	44.6	-13.1	11.3	5.4	2.3	17.4	2.6	2.6	-6.8	5.5	8.5	8.1	5.0	5.8	17.9	-1.1	3.0	2.9
6. Total current revenue	11.5	5.1	6.5	7.0	9.6	11.1	6.4	6.4	-2.5	-0.1	2.1	2.4	1.0	3.9	6.9	3.2	3.7	4.1
7. Government consumption expenditure	7.5	6.8	8.2	7.1	8.7	13.5	5.3	5.3	-0.9	1.2	-0.6	-0.2	1.2	-0.9	2.6	4.2	4.2	3.4
8. Collective consumption	9.6	6.1	7.6	8.6	14.6	16.9	-3.0	-3.0	-0.5	1.5	1.4	-1.1	0.5	-1.4	4.4	4.2	4.2	3.4
9. Social transfers in kind	5.5	7.4	8.7	5.8	2.9	9.9	14.7	14.7	-1.3	1.0	-2.6	0.7	1.9	-0.3	0.8	4.2	4.2	3.4
10. Compensation of employees	8.8	5.4	7.1	6.2	5.9	13.6	7.5	7.5	-1.9	0.8	-1.4	-2.7	-2.1	1.7	3.4	3.9	4.6	2.6
11. Intermediate consumption	9.5	4.7	9.6	7.0	11.3	12.0	13.6	13.6	5.0	1.7	0.3	4.1	3.2	0.9	6.9	5.3	2.7	4.2
12. Social transfers other than in kind	33.5	-8.9	9.9	-0.6	15.5	3.7	4.3	4.3	-0.1	4.6	-1.9	0.9	1.9	-1.0	0.9	1.9	2.8	2.1
13. Social transfers in kind via market producers	-7.7	18.2	11.0	14.3	6.6	8.8	-3.1	-3.1	-5.9	0.3	7.7	8.1	2.9	2.4	-2.1	1.5	4.0	2.1
14. Interest	9.2	10.8	16.8	8.4	5.4	8.4	13.5	13.5	5.7	13.4	13.1	1.8	7.8	3.9	-6.4	-7.8	-2.4	-1.9
15. Subsidies	-1.8	20.4	13.8	5.5	8.9	13.8	8.2	8.2	-2.2	-3.2	-9.4	-5.8	-1.2	-11.5	-9.4	5.4	-6.1	4.0
16. Other current expenditure 1)	-0.1	0.7	-0.5	0.1	-0.1	-0.4	0.3	0.3	-0.2	0.2	0.4	0.3	-0.4	0.7	0.3	0.0	0.1	0.1
17. Total current expenditure	15.3	3.2	8.1	4.6	9.9	8.2	8.1	8.1	-0.4	3.3	0.6	1.2	0.5	1.9	2.3	2.7	3.1	2.9
18. Gross saving 1)	-1.3	0.6	-0.6	0.8	-0.1	1.1	-0.7	-0.7	-0.8	-1.4	0.6	0.5	0.2	0.9	1.9	0.2	0.2	0.4
19. Capital transfers received	1554.3	14.1	22.8	35.3	119.0	44.2	6.3	6.3	-17.6	190.9	159.2	-66.9	12.0	240.3	39.2	-22.9	6.4	5.1
20. Total revenue	11.5	5.1	6.5	7.0	9.7	11.2	6.4	6.4	-2.5	0.4	3.3	1.0	1.1	5.6	7.6	2.4	3.7	4.1
21. Gross fixed capital formation	15.8	46.1	-3.9	-6.1	8.9	17.8	3.2	3.2	-37.8	-1.6	0.3	5.4	-4.1	-12.9	4.0	6.4	14.0	9.4
22. Other capital expenditure 1)	-0.2	0.0	0.7	0.3	-0.5	-0.3	-0.1	-0.1	1.8	0.2	-1.5	-0.2	0.3	0.3	-0.1	-0.3	0.0	0.1
23. Total expenditure	14.8	8.2	7.9	4.0	8.5	8.8	7.3	7.3	-1.3	3.3	-2.6	1.1	0.6	1.3	2.1	2.3	3.8	3.6
24. Tax burden	6.0	8.4	5.8	7.2	10.7	10.2	6.9	6.9	-0.9	-1.2	1.2	1.2	-0.4	-0.2	5.0	3.9	3.8	4.3
25. Net lending (+) or net borrowing (-)	-1.4	-1.2	-0.5	1.3	0.5	0.9	-0.3	-0.3	-0.5	-1.3	2.6	-0.1	0.1	1.8	2.4	0.0	0.0	0.2

1) Changes in GDP ratios.

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	2.1	3.5	4.7	5.2	3.9	3.4	2.4	2.8	6.0	6.5	7.8	5.2	5.3	5.1	3.3	0.9	0.9	0.9	0.7
2. Interest payments (% of GDP)	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.3	2.5	2.8	3.2	3.2	3.4	3.5	3.2	2.8	2.6	2.4
3. Implicit interest rate 2)	5.4	5.3	5.4	5.5	5.2	5.0	5.2	5.6	5.6	5.0	4.8	4.8	4.5	4.2	4.2	3.8	3.5	3.4	3.3
4. Nominal GDP growth rate	7.8	8.9	9.8	8.0	7.7	9.0	9.5	7.9	-4.8	-0.9	1.4	-0.6	0.3	0.0	2.3	2.9	4.4	5.0	4.9
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	2.1	3.5	4.7	5.2	3.9	3.4	2.4	2.8	6.0	6.5	7.8	5.2	5.3	5.1	3.3	0.9	0.9	0.9	0.7
6. Contribution of nominal GDP growth	-2.6	-3.0	-3.3	-2.8	-2.9	-3.4	-3.4	-2.8	2.0	0.4	-0.8	0.4	-0.2	0.0	-2.0	-2.4	-3.5	-3.8	-3.6
7. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.1	-0.1	-2.4	-0.2	1.8	1.4	2.4	-0.2	-0.1	6.0	-1.1	-1.7	-1.0	0.0	0.1	0.0
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	0.3	1.7	2.9	3.3	1.9	1.5	0.6	0.8	3.7	4.0	5.0	2.1	2.1	1.7	-0.2	-2.3	-2.0	-1.7	-1.8
9. Snow-ball effect	-0.8	-1.2	-1.5	-0.9	-0.9	-1.5	-1.5	-0.8	4.3	2.9	2.0	3.6	3.0	3.5	1.6	0.8	-0.7	-1.2	-1.1
10. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.1	-0.1	-2.4	-0.2	1.8	1.4	2.4	-0.2	-0.1	6.0	-1.1	-1.7	-1.0	0.0	0.1	0.0
(% of GDP)																			
11. Change in gross debt 5)	1.0	0.1	1.5	2.3	0.9	-2.4	-1.1	1.8	9.4	9.3	6.8	5.5	11.1	4.1	-0.4	-2.5	-2.7	-2.8	-2.9
12. Level of gross debt (end of year)	36.5	36.6	38.1	40.4	41.3	38.9	37.7	39.6	49.0	58.3	65.2	70.7	81.7	85.8	85.4	82.9	80.3	77.4	74.5

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 25A

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

Hungary

(Mrd HUF)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1005	2182	3359	3452	3598	4018	4201	4201	4738	4881	5324	5556	5972	6410	6434	6863	7268	7629
2. Current taxes on income and wealth	492	1282	1851	1973	2211	2578	2793	2793	2128	1769	1947	1991	2204	2388	2630	2785	2693	2855
3. Social contributions	851	1749	2559	2781	2997	3465	3668	3668	3247	3686	3734	3907	4204	4489	4818	4880	5027	5370
4. Of which actual social contributions	847	1739	2539	2760	2975	3444	3645	3645	3222	3663	3713	3886	4180	4461	4805	4855	5002	5345
5. Other current revenue, including sales	349	611	1032	1034	1202	1227	1376	1376	1550	1508	1662	1869	1897	1892	1783	2019	2118	2233
6. Total current revenue	2696	5824	8801	9241	10008	11288	12038	12038	11663	11844	12666	13324	14277	15180	15664	16545	17106	18087
7. Government consumption expenditure	1333	2806	4634	4984	5338	5331	5802	5802	5855	5847	5756	5949	6505	6828	7175	7843	8242	8679
8. Collective consumption	632	1370	2139	2278	2449	2512	2769	2769	2859	2856	2815	2991	3307	3368	3540	3874	4072	4290
9. Social transfers in kind	701	1435	2495	2706	2890	2819	3034	3034	2996	2991	2941	2958	3197	3460	3635	3970	4170	4389
10. Compensation of employees	677	1415	2613	2773	2889	2921	3083	3083	2936	2867	2850	3029	3339	3594	3857	4090	4292	4507
11. Intermediate consumption	453	878	1328	1413	1553	1603	1884	1884	2063	2044	2080	2197	2447	2506	2467	2940	3112	3314
12. Social transfers other than in kind	867	1675	2884	3204	3554	3870	4215	4215	4238	4311	4347	4453	4491	4475	4530	4677	4794	4956
13. Social transfers in kind via market producers	139	339	614	711	845	727	729	729	688	728	648	673	651	694	720	719	735	761
14. Interest	509	702	913	916	935	1035	1100	1100	1115	1172	1314	1358	1295	1200	1124	1054	1062	1084
15. Subsidies	125	219	330	298	340	355	300	300	293	348	397	398	438	449	505	506	537	566
16. Other current expenditure	63	221	481	566	671	701	672	672	689	763	770	997	1035	1027	1295	1521	1409	1467
17. Total current expenditure	2834	5449	9163	9880	10787	11213	11984	11984	12022	12234	12406	13103	13696	13945	14498	15506	15941	16654
18. Gross saving	-138	375	-362	-639	-780	75	54	54	-359	-390	260	220	582	1235	1166	1039	1165	1432
19. Capital transfers received	18	61	90	139	218	218	171	171	524	620	593	786	960	1362	214	624	840	885
20. Total revenue	2714	5885	8892	9379	10225	11506	12210	12210	12187	12464	13260	14110	15237	16542	15879	17169	17947	18972
21. Gross fixed capital formation	33	475	800	938	1244	1088	869	869	996	946	1072	1320	1739	2256	1086	1576	1992	2081
22. Other capital expenditure	350	365	308	315	443	495	358	358	387	817	473	479	698	1025	951	873	1045	1227
23. Total expenditure	3216	6289	10271	11133	12475	12796	13211	13211	13405	13996	13950	14903	16133	17226	16535	17955	18977	19962
24. Tax burden	2347	5210	7787	8244	8842	10109	10711	10711	10131	10358	11029	11476	12409	13324	13937	14578	15043	15912
25. Net lending (+) or net borrowing (-)	-502	-404	-1379	-1753	-2249	-1290	-1001	-1001	-1218	-1532	-691	-793	-895	-684	-657	-786	-1031	-990

Table 25B

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

Hungary

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

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	17.2	16.3	15.9	15.3	14.8	15.6	15.4	15.4	17.4	17.2	18.5	18.4	18.3	18.7	18.2	18.2	18.1	17.8
2. Current taxes on income and wealth	8.4	9.6	8.8	8.7	9.1	10.0	10.3	10.3	7.8	6.3	6.8	6.6	6.8	7.0	7.4	7.4	6.7	6.7
3. Social contributions	14.6	13.1	12.1	12.3	12.4	13.5	13.5	13.5	11.9	13.0	13.0	12.9	12.9	13.1	13.6	12.9	12.5	12.5
4. Of which actual social contributions	14.5	13.0	12.0	12.2	12.3	13.4	13.4	13.4	11.8	12.9	12.9	12.8	12.8	13.0	13.6	12.9	12.4	12.5
5. Other current revenue, including sales	6.0	4.6	4.9	4.6	5.0	4.8	5.1	5.1	5.7	5.3	5.8	6.2	5.8	5.5	5.0	5.3	5.3	5.2
6. Total current revenue	46.2	43.6	41.7	41.0	41.3	44.0	44.3	44.3	42.8	41.8	44.0	44.0	43.8	44.2	44.2	43.8	42.5	42.3
7. Government consumption expenditure	22.8	21.0	22.0	22.1	22.0	20.8	21.3	21.3	21.5	20.7	20.0	19.7	20.0	19.9	20.3	20.8	20.5	20.3
8. Collective consumption	10.8	10.3	10.1	10.1	10.1	9.8	10.2	10.2	10.5	10.1	9.8	9.9	10.1	9.8	10.0	10.3	10.1	10.0
9. Social transfers in kind	12.0	10.8	11.8	12.0	11.9	11.0	11.2	11.2	11.0	10.6	10.2	9.8	9.8	10.1	10.3	10.5	10.4	10.3
10. Compensation of employees	11.6	10.6	12.4	12.3	11.9	11.4	11.3	11.3	10.8	10.1	9.9	10.0	10.2	10.5	10.9	10.8	10.7	10.5
11. Intermediate consumption	7.8	6.6	6.3	6.3	6.4	6.2	6.9	6.9	7.6	7.2	7.2	7.3	7.5	7.3	7.0	7.8	7.7	7.7
12. Social transfers other than in kind	14.9	12.5	13.7	14.2	14.7	15.1	15.5	15.5	15.6	15.2	15.1	14.7	13.8	13.0	12.8	12.4	11.9	11.6
13. Social transfers in kind via market producers	2.4	2.5	2.9	3.2	3.5	2.8	2.7	2.7	2.5	2.6	2.3	2.2	2.0	2.0	2.0	1.9	1.8	1.8
14. Interest	8.7	5.3	4.3	4.1	3.9	4.0	4.0	4.0	4.1	4.1	4.6	4.5	4.0	3.5	3.2	2.8	2.6	2.5
15. Subsidies	2.1	1.6	1.6	1.3	1.4	1.4	1.1	1.1	1.1	1.2	1.4	1.3	1.3	1.3	1.4	1.3	1.3	1.3
16. Other current expenditure	1.1	1.7	2.3	2.5	2.8	2.7	2.5	2.5	2.5	2.7	2.7	3.3	3.2	3.0	3.7	4.0	3.5	3.4
17. Total current expenditure	48.6	40.8	43.4	43.8	44.5	43.7	44.1	44.1	44.2	43.2	43.1	43.3	42.0	40.6	40.9	41.1	39.6	38.9
18. Gross saving	-2.4	2.8	-1.7	-2.8	-3.2	0.3	0.2	0.2	-1.3	-1.4	0.9	0.7	1.8	3.6	3.3	2.8	2.9	3.3
19. Capital transfers received	0.3	0.5	0.4	0.6	0.9	0.8	0.6	0.6	1.9	2.2	2.1	2.6	2.9	4.0	0.6	1.7	2.1	2.1
20. Total revenue	46.5	44.1	42.1	41.6	42.2	44.8	44.9	44.9	44.8	44.0	46.1	46.6	46.8	48.2	44.8	45.5	44.6	44.3
21. Gross fixed capital formation	0.6	3.6	3.8	4.2	5.1	4.2	3.2	3.2	3.7	3.3	3.7	4.4	5.3	6.6	3.1	4.2	5.0	4.9
22. Other capital expenditure	6.0	2.7	1.5	1.4	1.8	1.9	1.3	1.3	1.4	2.9	1.6	1.6	2.1	3.0	2.7	2.3	2.6	2.9
23. Total expenditure	55.1	47.1	48.7	49.3	51.4	49.8	48.6	48.6	49.2	49.4	48.5	49.3	49.5	50.2	46.7	47.5	47.2	46.6
24. Tax burden	40.2	39.0	36.9	36.5	36.5	39.4	39.4	39.4	37.2	36.6	38.3	37.9	38.1	38.8	39.3	38.6	37.4	37.2
25. Net lending (+) or net borrowing (-)	-8.6	-3.0	-6.5	-7.8	-9.3	-5.0	-3.7	-3.7	-4.5	-5.4	-2.4	-2.6	-2.7	-2.0	-1.9	-2.1	-2.6	-2.3

Table 25C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	17.9	16.7	13.3	2.8	4.2	11.7	4.6	4.6	10.2	3.0	9.1	4.4	7.5	7.3	0.4	6.7	5.9	5.0
2. Current taxes on income and wealth	30.2	19.8	3.9	6.6	12.0	16.6	8.4	8.4	-16.2	-16.9	10.1	2.2	10.7	8.3	10.1	5.9	-3.3	6.0
3. Social contributions	14.4	15.1	7.4	8.7	7.8	15.6	5.8	5.8	-4.8	13.5	1.3	4.6	7.6	6.8	7.3	1.3	3.0	6.8
4. Of which actual social contributions	14.4	15.2	7.2	8.7	7.8	15.8	5.8	5.8	-4.9	13.7	1.4	4.6	7.6	6.7	7.7	1.0	3.0	6.8
5. Other current revenue, including sales	37.2	9.4	29.0	0.2	16.2	2.1	12.1	12.1	3.0	-2.7	10.2	12.5	1.5	-0.2	-5.8	13.2	4.9	5.4
6. Total current revenue	21.5	16.1	11.0	5.0	8.3	12.8	6.6	6.6	-0.8	1.6	6.9	5.2	7.2	6.3	3.2	5.6	3.4	5.7
7. Government consumption expenditure	15.4	14.2	5.6	7.5	7.1	-0.1	8.8	8.8	0.6	-0.1	-1.6	3.4	9.3	5.0	5.1	9.3	5.1	5.3
8. Collective consumption	14.7	16.1	4.1	6.5	7.5	2.6	10.2	10.2	2.0	-0.1	-1.5	6.3	10.6	1.8	5.1	9.4	5.1	5.3
9. Social transfers in kind	16.0	12.5	7.0	8.4	6.8	-2.5	7.6	7.6	-0.7	-0.2	-1.6	0.6	8.1	8.2	5.1	9.2	5.0	5.3
10. Compensation of employees	12.2	13.9	5.0	6.1	4.2	1.1	5.5	5.5	-0.7	-2.4	-0.6	6.3	10.2	7.6	7.3	6.0	4.9	5.0
11. Intermediate consumption	10.9	12.9	6.1	6.4	9.9	3.3	17.5	17.5	3.3	-0.9	1.8	5.6	11.4	2.4	-1.5	19.2	5.8	6.5
12. Social transfers other than in kind	8.6	10.3	10.4	11.1	11.0	8.9	8.9	8.9	0.1	1.7	0.8	2.4	0.9	-0.4	1.2	3.2	2.5	3.4
13. Social transfers in kind via market producers	28.6	9.9	18.0	15.7	18.9	-14.0	0.4	0.4	-6.7	5.8	-11.0	3.9	-3.3	6.6	3.8	-0.2	2.2	3.6
14. Interest	26.5	-9.6	19.1	0.4	2.1	10.8	6.3	6.3	-5.9	5.1	12.1	3.3	-4.6	-7.3	-6.3	-6.3	0.7	2.1
15. Subsidies	17.4	-0.5	18.7	-9.7	14.1	4.4	-15.4	-15.4	17.7	18.9	14.1	0.1	10.1	2.6	12.6	0.0	6.3	5.3
16. Other current expenditure 1)	0.2	0.2	0.5	0.2	0.3	0.0	-0.3	-0.3	-0.2	0.2	0.0	0.6	-0.1	-0.2	0.7	0.4	-0.5	-0.1
17. Total current expenditure	15.4	8.6	11.0	7.8	9.2	3.9	6.9	6.9	-0.4	1.8	1.4	5.6	4.5	1.8	4.0	7.0	2.8	4.5
18. Gross saving 1)	2.5	2.8	0.0	-1.1	-0.4	3.5	-0.1	-0.1	-0.1	-0.1	2.3	-0.2	1.1	1.8	-0.3	-0.5	0.1	0.5
19. Capital transfers received	81.1	15.8	6.4	53.4	56.9	0.1	-21.3	-21.3	48.3	18.3	-4.3	32.5	22.1	41.8	-84.3	191.2	34.7	5.3
20. Total revenue	21.9	16.1	11.0	5.5	9.0	12.5	6.1	6.1	0.6	2.3	6.4	6.4	8.0	8.6	-4.0	8.1	4.5	5.7
21. Gross fixed capital formation	310.0	21.3	10.9	17.3	32.6	-12.6	-20.1	-20.1	10.0	-5.0	13.3	23.2	31.7	29.7	-51.9	45.0	26.4	4.5
22. Other capital expenditure 1)	-3.0	0.5	-0.6	-0.1	0.4	0.1	-0.6	-0.6	0.2	1.5	-1.2	-0.1	0.6	0.8	-0.3	-0.4	0.3	0.3
23. Total expenditure	12.6	11.0	9.5	8.4	12.1	2.6	3.2	3.2	0.7	4.4	-0.3	6.8	8.3	6.8	-4.0	8.6	5.7	5.2
24. Tax burden	19.2	16.9	9.3	5.9	7.2	14.3	6.0	6.0	-1.5	2.2	6.5	4.1	8.1	7.4	4.6	4.6	3.2	5.8
25. Net lending (+) or net borrowing (-)	4.2	2.1	0.6	-1.2	-1.5	4.2	1.3	1.3	0.1	-0.9	3.0	-0.2	-0.1	0.8	0.1	-0.2	-0.5	0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	8.6	4.0	6.5	7.8	9.3	5.0	3.7	3.7	4.5	5.4	2.4	2.6	2.7	2.0	1.9	2.1	2.6	2.3
2. Interest payments (% of GDP)	8.7	4.7	4.3	4.1	3.9	4.0	4.0	4.0	4.1	4.1	4.6	4.5	4.0	3.5	3.2	2.8	2.6	2.5
3. Implicit interest rate 2)	:	9.9	8.3	7.5	6.9	6.7	6.6	6.6	5.5	5.4	5.8	6.1	5.6	4.9	4.4	4.0	3.9	3.8
4. Nominal GDP growth rate	28.6	15.5	10.2	6.9	7.5	5.9	5.9	5.9	3.0	4.0	1.7	5.1	7.8	5.3	3.2	6.6	6.6	6.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	4.0	6.5	7.8	9.3	5.0	3.7	3.7	4.5	5.4	2.4	2.6	2.7	2.0	1.9	2.1	2.6	2.3
6. Contribution of nominal GDP growth	:	-7.4	-5.3	-3.8	-4.2	-3.6	-3.6	-3.6	-2.3	-3.0	-1.3	-3.8	-5.5	-3.8	-2.3	-4.6	-4.5	-4.3
7. Stock-flow adjustment 3)	:	-0.1	-0.3	-2.1	-0.9	-0.6	5.9	5.9	0.4	-2.2	-3.4	-0.5	1.9	1.4	-0.4	1.2	0.8	-0.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.1	-0.6	2.2	3.7	5.4	1.0	-0.4	-0.4	0.4	1.3	-2.2	-1.9	-1.2	-1.5	-1.3	-0.7	-0.1	-0.2
9. Snow-ball effect	:	-2.7	-1.0	0.3	-0.3	0.5	0.4	0.4	1.8	1.1	3.2	0.7	-1.5	-0.3	0.9	-1.8	-1.8	-1.7
10. Stock-flow adjustment 3)	:	-0.1	-0.3	-2.1	-0.9	-0.6	5.9	5.9	0.4	-2.2	-3.4	-0.5	1.9	1.4	-0.4	1.2	0.8	-0.2
(% of GDP)																		
11. Change in gross debt 5)	:	-3.4	0.9	1.9	4.1	0.9	6.0	6.0	2.6	0.2	-2.3	-1.6	-0.8	-0.4	-0.9	-1.3	-1.1	-2.2
12. Level of gross debt (end of year)	84.1	51.4	58.0	60.0	64.1	65.0	71.0	71.0	79.7	79.9	77.6	76.0	75.2	74.7	73.9	72.6	71.5	69.4

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 26A

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

Poland	(Mrd PLN)																	
	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	48.9	96.6	125.8	137.0	151.3	171.5	185.2	185.2	199.5	217.2	212.1	213.1	220.8	231.1	248.2	276.8	293.8	304.9
2. Current taxes on income and wealth	39.0	52.9	58.6	67.8	78.6	98.0	107.5	107.5	96.5	105.4	113.4	111.2	116.6	124.6	132.5	142.2	151.5	162.2
3. Social contributions	42.1	104.3	123.3	131.3	140.0	152.3	157.3	157.3	171.3	190.5	212.2	221.2	227.2	243.2	256.5	274.3	292.8	314.6
4. Of which actual social contributions	38.8	97.4	113.9	121.5	129.7	141.5	145.5	145.5	157.4	175.8	196.6	204.6	210.1	225.8	238.7	255.2	272.4	292.7
5. Other current revenue, including sales	20.4	38.7	51.3	58.7	64.3	63.6	67.7	67.7	70.2	71.7	78.9	76.1	79.4	81.4	71.4	75.0	78.8	82.8
6. Total current revenue	150.4	292.5	359.0	394.7	434.3	485.4	517.6	517.6	537.5	584.8	616.6	621.5	644.1	680.3	708.6	768.3	817.0	864.6
7. Government consumption expenditure	65.1	135.0	170.6	181.2	197.7	215.1	239.2	239.2	276.3	282.8	292.1	300.4	312.1	323.9	331.8	345.5	364.1	384.5
8. Collective consumption	38.3	62.4	80.2	84.4	91.9	99.9	112.9	112.9	128.7	129.6	133.3	136.7	142.6	146.4	149.9	159.1	166.3	173.7
9. Social transfers in kind	26.8	72.6	90.4	96.9	105.8	115.2	126.3	126.3	147.6	153.2	158.9	163.7	169.5	177.5	181.9	186.4	197.9	210.8
10. Compensation of employees	38.7	81.5	102.1	108.3	114.2	124.2	139.1	139.1	158.9	164.9	168.0	171.8	178.7	184.2	190.8	199.3	208.1	222.8
11. Intermediate consumption	24.2	49.9	60.7	61.3	66.8	72.6	81.1	81.1	92.8	91.5	95.2	96.6	101.2	105.3	106.4	112.4	118.5	124.2
12. Social transfers other than in kind	57.8	120.2	149.5	155.5	162.5	168.3	180.6	180.6	211.6	217.1	228.0	239.9	247.5	257.2	284.1	299.7	320.5	340.2
13. Social transfers in kind via market producers	5.9	13.8	18.3	17.5	21.2	21.9	24.7	24.7	27.8	28.0	30.5	32.1	32.8	34.7	35.3	37.9	40.5	43.6
14. Interest	19.4	22.5	25.3	24.4	25.3	25.9	27.2	27.2	36.0	39.7	43.3	41.5	33.5	31.6	31.6	30.5	30.8	32.5
15. Subsidies	3.6	5.8	8.1	7.6	9.2	10.9	12.9	12.9	13.0	11.8	11.4	11.0	11.3	8.6	9.9	10.3	10.8	11.3
16. Other current expenditure	3.8	3.4	11.7	21.5	26.0	28.5	31.8	31.8	31.4	34.1	37.9	38.8	36.5	39.9	37.4	39.8	42.1	44.7
17. Total current expenditure	153.4	297.1	375.7	396.1	425.2	452.3	497.4	497.4	571.6	587.1	614.4	631.7	641.7	661.5	695.5	729.8	771.4	819.3
18. Gross saving	-2.9	-4.7	-16.7	-1.3	9.1	33.2	20.2	20.2	-34.1	-2.3	2.2	-10.1	2.4	18.8	13.1	38.4	45.6	45.3
19. Capital transfers received	0.2	-0.4	0.7	5.7	5.5	5.7	5.7	5.7	18.5	27.0	21.3	16.1	20.9	20.1	10.7	13.4	17.4	23.5
20. Total revenue	150.7	292.1	359.7	400.5	439.8	491.1	523.4	523.4	555.9	611.9	637.9	637.6	665.0	700.5	719.3	781.7	834.4	888.1
21. Gross fixed capital formation	9.3	14.0	27.0	33.6	42.8	53.1	61.5	61.5	80.9	91.8	77.3	68.5	77.5	79.1	61.0	76.2	89.2	99.9
22. Other capital expenditure	2.3	3.1	4.0	10.1	9.9	7.8	10.7	10.7	9.6	8.6	6.7	5.6	7.6	7.3	8.7	10.0	10.0	11.1
23. Total expenditure	165.1	314.3	406.7	439.7	477.8	513.1	569.7	569.7	662.1	687.5	698.4	705.8	726.8	747.9	765.2	816.1	870.6	930.2
24. Tax burden	126.2	246.0	297.8	326.5	359.6	411.2	438.8	438.8	454.0	499.0	522.7	529.3	548.2	582.4	620.6	675.7	719.5	761.8
25. Net lending (+) or net borrowing (-)	-14.4	-22.2	-47.1	-39.2	-38.1	-22.0	-46.3	-46.3	-106.1	-75.6	-60.5	-68.1	-61.8	-47.5	-45.9	-34.4	-36.2	-42.1

Table 26B

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

Poland

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

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	14.2	12.9	13.5	13.8	14.1	14.4	14.4	14.4	13.8	13.9	13.0	12.9	12.8	12.8	13.4	14.0	14.0	13.7
2. Current taxes on income and wealth	11.3	7.1	6.3	6.8	7.3	8.3	8.4	8.4	6.7	6.7	7.0	6.7	6.8	6.9	7.1	7.2	7.2	7.3
3. Social contributions	12.2	14.0	13.2	13.3	13.1	12.8	12.2	12.2	11.9	12.2	13.0	13.4	13.2	13.5	13.8	13.9	14.0	14.2
4. Of which actual social contributions	11.3	13.0	12.2	12.3	12.1	11.9	11.3	11.3	10.9	11.2	12.1	12.4	12.2	12.5	12.8	12.9	13.0	13.2
5. Other current revenue, including sales	5.9	5.2	5.5	5.9	6.0	5.4	5.3	5.3	4.9	4.6	4.8	4.6	4.6	4.5	3.8	3.8	3.8	3.7
6. Total current revenue	43.6	39.1	38.5	39.9	40.6	40.9	40.2	40.2	37.2	37.3	37.8	37.5	37.5	37.8	38.1	38.9	39.0	38.9
7. Government consumption expenditure	18.9	18.1	18.3	18.3	18.5	18.1	18.6	18.6	19.1	18.1	17.9	18.1	18.1	18.0	17.9	17.5	17.4	17.3
8. Collective consumption	11.1	8.4	8.6	8.5	8.6	8.4	8.8	8.8	8.9	8.3	8.2	8.3	8.3	8.1	8.1	8.0	7.9	7.8
9. Social transfers in kind	7.8	9.7	9.7	9.8	9.9	9.7	9.8	9.8	10.2	9.8	9.8	9.9	9.9	9.9	9.8	9.4	9.5	9.5
10. Compensation of employees	11.2	10.9	10.9	10.9	10.7	10.5	10.8	10.8	11.0	10.5	10.3	10.4	10.4	10.2	10.3	10.1	9.9	10.0
11. Intermediate consumption	7.0	6.7	6.5	6.2	6.2	6.1	6.3	6.3	6.4	5.8	5.8	5.8	5.9	5.9	5.7	5.7	5.7	5.6
12. Social transfers other than in kind	16.8	16.1	16.0	15.7	15.2	14.2	14.0	14.0	14.6	13.9	14.0	14.5	14.4	14.3	15.3	15.2	15.3	15.3
13. Social transfers in kind via market producers	1.7	1.9	2.0	1.8	2.0	1.8	1.9	1.9	1.9	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	2.0
14. Interest	5.6	3.0	2.7	2.5	2.4	2.2	2.1	2.1	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.5	1.5	1.5
15. Subsidies	1.0	0.8	0.9	0.8	0.9	0.9	1.0	1.0	0.9	0.8	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.5
16. Other current expenditure	1.1	0.5	1.3	2.2	2.4	2.4	2.5	2.5	2.2	2.2	2.3	2.3	2.1	2.2	2.0	2.0	2.0	2.0
17. Total current expenditure	44.5	39.8	40.3	40.0	39.7	38.1	38.7	38.7	39.5	37.5	37.7	38.1	37.3	36.8	37.4	36.9	36.8	36.9
18. Gross saving	-0.9	-0.6	-1.8	-0.1	0.9	2.8	1.6	1.6	-2.4	-0.1	0.1	-0.6	0.1	1.0	0.7	1.9	2.2	2.0
19. Capital transfers received	0.1	0.0	0.1	0.6	0.5	0.5	0.4	0.4	1.3	1.7	1.3	1.0	1.2	1.1	0.6	0.7	0.8	1.1
20. Total revenue	43.7	39.1	38.5	40.4	41.1	41.4	40.7	40.7	38.5	39.1	39.1	38.5	38.7	38.9	38.7	39.5	39.9	40.0
21. Gross fixed capital formation	2.7	1.9	2.9	3.4	4.0	4.5	4.8	4.8	5.6	5.9	4.7	4.1	4.5	4.4	3.3	3.9	4.3	4.5
22. Other capital expenditure	0.7	0.4	0.4	1.0	0.9	0.7	0.8	0.8	0.7	0.6	0.4	0.3	0.4	0.4	0.5	0.5	0.5	0.5
23. Total expenditure	47.9	42.1	43.6	44.4	44.7	43.2	44.3	44.3	45.8	43.9	42.9	42.6	42.3	41.6	41.2	41.3	41.6	41.9
24. Tax burden	36.6	32.9	31.9	33.0	33.6	34.6	34.1	34.1	31.4	31.8	32.1	31.9	31.9	32.4	33.4	34.2	34.4	34.3
25. Net lending (+) or net borrowing (-)	-4.2	-3.0	-5.0	-4.0	-3.6	-1.9	-3.6	-3.6	-7.3	-4.8	-3.7	-4.1	-3.6	-2.6	-2.5	-1.7	-1.7	-1.9

Table 26C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	27.0	4.4	9.4	8.9	10.5	13.3	8.0	8.0	13.1	8.9	-2.4	0.4	3.7	4.6	7.4	11.5	6.1	3.8
2. Current taxes on income and wealth	19.6	3.5	10.4	15.8	15.9	24.7	9.7	9.7	-1.6	9.1	7.6	-2.0	4.9	6.9	6.3	7.3	6.6	7.1
3. Social contributions	27.7	5.2	5.7	6.4	6.7	8.8	3.3	3.3	3.0	11.2	11.4	4.3	2.7	7.0	5.5	6.9	6.8	7.4
4. Of which actual social contributions	28.3	4.7	5.7	6.6	6.7	9.1	2.8	2.8	2.6	11.7	11.8	4.1	2.7	7.4	5.7	6.9	6.8	7.4
5. Other current revenue, including sales	14.7	12.3	0.6	14.2	9.6	-1.1	6.4	6.4	0.4	2.2	10.0	-3.6	4.3	2.6	-12.3	5.0	5.1	5.1
6. Total current revenue	23.6	5.5	7.0	10.0	10.0	11.8	6.6	6.6	5.2	8.8	5.4	0.8	3.6	5.6	4.2	8.4	6.3	5.8
7. Government consumption expenditure	22.6	12.2	6.7	6.3	9.1	8.8	11.2	11.2	7.6	2.4	3.3	2.8	3.9	3.8	2.5	4.1	5.4	5.6
8. Collective consumption	21.9	11.0	6.6	5.2	8.9	8.7	13.0	13.0	8.4	0.7	2.8	2.6	4.3	2.6	2.4	6.1	4.5	4.5
9. Social transfers in kind	23.8	13.2	6.7	7.2	9.2	8.8	9.7	9.7	7.0	3.8	3.7	3.0	3.6	4.8	2.5	2.5	6.2	6.5
10. Compensation of employees	23.7	11.4	3.8	6.1	5.5	8.7	12.1	12.1	5.5	3.8	1.9	2.3	4.0	3.1	3.6	4.5	4.4	7.1
11. Intermediate consumption	30.6	10.7	5.3	1.0	8.9	8.8	11.7	11.7	13.3	-1.5	4.1	1.4	4.8	4.1	1.0	5.6	5.5	4.8
12. Social transfers other than in kind	25.6	6.7	3.8	4.0	4.5	3.6	7.3	7.3	6.2	2.6	5.0	5.2	3.2	3.9	10.5	5.5	7.0	6.1
13. Social transfers in kind via market producers	2.8	27.2	15.9	-4.4	21.1	3.4	12.6	12.6	0.8	0.9	8.9	5.1	2.3	5.6	2.0	7.1	7.0	7.7
14. Interest	-0.4	14.4	0.8	-3.5	3.8	2.1	5.1	5.1	6.9	10.2	9.2	-4.1	-19.3	-5.8	0.0	-3.3	1.0	5.5
15. Subsidies	33.5	2.0	72.3	-6.2	20.5	19.3	18.0	18.0	7.9	-9.5	-3.3	-3.0	2.2	-23.4	14.2	4.6	4.7	4.7
16. Other current expenditure 1)	0.1	0.1	0.2	0.9	0.3	0.0	0.1	0.1	-0.1	0.0	0.1	0.0	-0.2	0.1	-0.2	0.0	0.0	0.0
17. Total current expenditure	22.2	10.2	6.0	5.4	7.3	6.4	10.0	10.0	6.6	2.7	4.6	2.8	1.6	3.1	5.1	4.9	5.7	6.2
18. Gross saving 1)	0.5	-1.7	0.4	1.7	1.0	1.9	-1.2	-1.2	-0.5	2.2	0.3	-0.7	0.8	0.9	-0.3	1.2	0.2	-0.1
19. Capital transfers received	6607.1	49.6	97.9	754.3	-4.1	4.3	-0.2	-0.2	135.2	46.4	-21.2	-24.6	30.2	-3.8	-46.7	25.0	30.0	35.0
20. Total revenue	33.4	5.4	7.1	11.3	9.8	11.7	6.6	6.6	7.2	10.1	4.2	0.0	4.3	5.3	2.7	8.7	6.7	6.4
21. Gross fixed capital formation	38.7	-31.2	13.9	24.6	27.4	24.0	16.0	16.0	17.4	13.5	-15.7	-11.4	13.1	2.0	-22.9	25.0	17.0	12.0
22. Other capital expenditure 1)	4.0	0.1	-0.6	0.6	-0.1	-0.3	0.2	0.2	-0.3	-0.1	-0.1	-0.1	0.1	0.0	0.1	0.0	0.0	0.0
23. Total expenditure	33.6	7.6	5.0	8.1	8.7	7.4	11.0	11.0	7.1	3.8	1.6	1.1	3.0	2.9	2.3	6.6	6.7	6.8
24. Tax burden	25.1	4.3	8.4	9.6	10.1	14.4	6.7	6.7	6.1	9.9	4.7	1.3	3.6	6.2	6.6	8.9	6.5	5.9
25. Net lending (+) or net borrowing (-)	-0.4	-0.7	1.0	1.1	0.4	1.7	-1.7	-1.7	-0.1	2.5	1.1	-0.4	0.5	1.0	0.2	0.7	0.0	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	4.2	4.8	5.0	4.0	3.6	1.9	3.6	3.6	7.3	4.8	3.7	4.1	3.6	2.6	2.5	1.7	1.7	1.9
2. Interest payments (% of GDP)	5.6	3.1	2.7	2.5	2.4	2.2	2.1	2.1	2.5	2.5	2.7	2.5	1.9	1.8	1.7	1.5	1.5	1.5
3. Implicit interest rate 2)	:	8.9	6.4	5.8	5.5	5.1	5.2	5.2	5.3	5.2	5.1	4.7	3.6	3.7	3.4	3.0	2.9	2.9
4. Nominal GDP growth rate	36.9	4.4	10.3	6.2	8.0	11.0	8.3	8.3	5.3	8.4	4.0	1.7	3.8	4.6	3.3	6.4	5.9	6.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.2	4.8	5.0	4.0	3.6	1.9	3.6	3.6	7.3	4.8	3.7	4.1	3.6	2.6	2.5	1.7	1.7	1.9
6. Contribution of nominal GDP growth	:	-1.5	-4.4	-2.6	-3.4	-4.7	-3.4	-3.4	-2.5	-4.1	-2.1	-0.9	-2.0	-2.2	-1.6	-3.2	-3.0	-3.0
7. Stock-flow adjustment 3)	:	-2.4	-2.2	0.0	0.4	0.0	1.9	1.9	-1.1	0.3	-2.0	-1.2	-7.0	0.5	2.2	0.6	1.1	1.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.4	1.7	2.3	1.5	1.2	-0.3	1.5	1.5	4.9	2.3	1.1	1.6	1.6	0.9	0.8	0.2	0.3	0.4
9. Snow-ball effect	:	1.6	-1.6	-0.1	-1.1	-2.5	-1.3	-1.3	0.0	-1.6	0.6	1.6	-0.1	-0.5	0.1	-1.7	-1.5	-1.6
10. Stock-flow adjustment 3)	:	-2.4	-2.2	0.0	0.4	0.0	1.9	1.9	-1.1	0.3	-2.0	-1.2	-7.0	0.5	2.2	0.6	1.1	1.1
(% of GDP)																		
11. Change in gross debt 5)	:	0.9	-1.5	1.4	0.5	-2.8	2.1	2.1	3.7	1.0	-0.4	2.0	-5.5	0.9	3.0	-0.9	-0.2	0.0
12. Level of gross debt (end of year)	47.6	37.3	45.0	46.4	46.9	44.2	46.3	46.3	53.1	54.1	53.7	55.7	50.2	51.1	54.1	53.2	53.0	53.0

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 2010)

Romania

(Mrd RON)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	0.7	9.6	29.0	37.2	44.2	51.6	60.7	60.7	62.7	73.1	78.0	80.6	84.8	94.4	86.1	86.4	95.7	103.1
2. Current taxes on income and wealth	0.8	5.8	15.9	15.4	20.7	27.9	34.6	34.6	30.6	34.0	34.5	37.6	41.4	47.0	49.2	51.2	44.5	49.1
3. Social contributions	0.6	9.3	23.9	29.6	35.6	43.6	52.0	52.0	49.6	50.8	52.0	54.8	57.0	57.6	62.0	72.1	89.2	96.5
4. Of which actual social contributions	0.6	9.0	22.8	27.9	33.7	40.8	48.6	48.6	45.8	50.8	52.0	54.8	57.0	57.6	61.3	71.4	88.4	95.7
5. Other current revenue, including sales	0.3	2.6	10.2	10.5	13.9	19.2	23.0	23.0	25.0	24.2	25.3	29.2	26.5	31.0	27.6	30.9	34.3	36.6
6. Total current revenue	2.4	27.4	79.0	92.8	114.4	142.3	170.3	170.3	167.9	182.1	189.7	202.3	209.6	230.0	224.8	240.6	263.6	285.3
7. Government consumption expenditure	0.9	13.6	37.5	48.3	56.5	68.0	88.6	88.6	83.4	82.0	88.2	91.7	94.7	97.3	108.5	120.3	136.0	145.8
8. Collective consumption	0.5	7.6	19.8	25.7	29.7	39.2	47.9	47.9	42.8	43.7	49.3	49.4	50.4	50.7	55.3	63.4	71.6	76.8
9. Social transfers in kind	0.4	6.1	17.7	22.6	26.8	28.8	40.8	40.8	40.6	38.2	38.9	42.3	44.3	46.6	53.3	56.9	64.3	69.0
10. Compensation of employees	0.5	6.4	20.1	25.3	31.9	40.4	54.1	54.1	50.6	44.1	46.4	51.7	51.4	54.6	62.7	75.4	89.1	96.9
11. Intermediate consumption	0.5	7.6	13.8	18.6	20.9	27.1	33.9	33.9	28.9	32.4	35.6	36.4	37.9	40.2	40.6	41.0	44.0	47.2
12. Social transfers other than in kind	0.7	7.9	22.0	26.1	30.4	38.3	53.3	53.3	67.6	66.8	66.5	68.1	70.0	75.2	81.4	90.9	98.1	107.0
13. Social transfers in kind via market producers	0.0	0.2	2.1	2.6	2.8	3.6	4.5	4.5	5.7	7.5	5.7	6.4	6.7	6.5	6.6	6.9	7.4	7.9
14. Interest	0.1	3.2	3.6	3.6	2.9	3.0	3.7	3.7	8.0	9.1	10.5	11.2	11.0	11.6	11.5	12.1	13.7	15.3
15. Subsidies	0.3	1.8	5.0	5.0	6.8	6.4	5.7	5.7	5.4	4.8	3.9	3.4	3.2	3.5	3.1	3.1	3.4	3.6
16. Other current expenditure	0.1	0.4	3.0	2.6	3.1	8.0	7.5	7.5	10.1	12.1	15.1	12.1	15.4	17.6	13.9	15.7	18.5	21.3
17. Total current expenditure	2.3	27.6	69.6	83.7	98.9	126.8	162.8	162.8	176.4	176.7	183.7	189.3	195.7	209.2	219.7	245.0	274.1	299.1
18. Gross saving	0.2	-0.2	9.4	9.1	15.5	15.5	7.5	7.5	-8.5	5.4	5.9	13.0	14.0	20.8	5.1	-4.4	-10.5	-13.8
19. Capital transfers received	0.0	0.1	1.0	0.9	0.4	5.6	4.0	4.0	6.7	8.4	10.2	9.7	14.2	19.0	11.3	11.9	16.4	19.2
20. Total revenue	2.5	27.4	80.0	93.7	114.8	147.9	174.3	174.3	174.5	190.5	199.9	212.0	223.8	249.0	236.2	252.5	280.0	304.5
21. Gross fixed capital formation	0.3	2.8	6.9	8.2	18.0	26.2	35.0	35.0	30.2	30.7	28.6	28.8	28.5	36.7	27.5	24.9	31.1	35.9
22. Other capital expenditure	0.0	0.8	6.2	4.2	5.3	6.6	5.6	5.6	4.7	13.8	9.4	7.5	8.8	8.6	11.9	7.6	9.1	8.8
23. Total expenditure	2.6	31.2	82.7	96.1	122.2	159.6	203.3	203.3	211.3	221.1	221.7	225.6	232.9	254.5	259.0	277.5	314.3	343.8
24. Tax burden	2.1	24.7	67.7	80.5	98.3	121.2	144.8	144.8	139.6	158.5	165.5	174.2	183.2	199.7	197.1	209.6	229.3	248.7
25. Net lending (+) or net borrowing (-)	-0.2	-3.7	-2.7	-2.4	-7.4	-11.8	-29.1	-29.1	-36.7	-30.6	-21.8	-13.5	-9.1	-5.5	-22.8	-24.9	-34.3	-39.3

Table 27B

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

Romania

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

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	9.3	11.9	11.7	12.8	12.7	12.3	11.6	11.6	11.7	12.9	13.1	12.7	12.7	13.2	11.3	10.5	10.8	10.8
2. Current taxes on income and wealth	10.6	7.2	6.4	5.3	6.0	6.7	6.6	6.6	5.7	6.0	5.8	5.9	6.2	6.6	6.5	6.2	5.0	5.2
3. Social contributions	7.8	11.4	9.6	10.2	10.3	10.4	9.9	9.9	9.3	9.0	8.7	8.6	8.5	8.1	8.1	8.8	10.1	10.1
4. Of which actual social contributions	7.6	11.0	9.2	9.6	9.7	9.8	9.3	9.3	8.6	9.0	8.7	8.6	8.5	8.1	8.0	8.7	10.0	10.1
5. Other current revenue, including sales	4.2	3.2	4.1	3.6	4.0	4.6	4.4	4.4	4.7	4.3	4.2	4.6	4.0	4.3	3.6	3.8	3.9	3.9
6. Total current revenue	31.8	33.7	31.8	31.9	33.0	34.0	32.5	32.5	31.4	32.2	31.9	31.7	31.4	32.3	29.5	29.3	29.8	30.0
7. Government consumption expenditure	12.2	16.8	15.1	16.6	16.3	16.3	16.9	16.9	15.6	14.5	14.8	14.4	14.2	13.6	14.3	14.7	15.4	15.3
8. Collective consumption	6.4	9.3	7.9	8.8	8.6	9.4	9.1	9.1	8.0	7.7	8.3	7.7	7.5	7.1	7.3	7.7	8.1	8.1
9. Social transfers in kind	5.8	7.5	7.1	7.8	7.7	6.9	7.8	7.8	7.6	6.8	6.5	6.6	6.6	6.5	7.0	6.9	7.3	7.3
10. Compensation of employees	6.6	7.9	8.1	8.7	9.2	9.7	10.3	10.3	9.5	7.8	7.8	8.1	7.7	7.7	8.2	9.2	10.1	10.2
11. Intermediate consumption	6.1	9.4	5.6	6.4	6.0	6.5	6.5	6.5	5.4	5.7	6.0	5.7	5.7	5.6	5.3	5.0	5.0	5.0
12. Social transfers other than in kind	9.2	9.7	8.8	9.0	8.7	9.2	10.2	10.2	12.7	11.8	11.2	10.7	10.5	10.6	10.7	11.1	11.1	11.3
13. Social transfers in kind via market producers	0.4	0.3	0.8	0.9	0.8	0.8	0.9	0.9	1.1	1.3	1.0	1.0	1.0	0.9	0.9	0.8	0.8	0.8
14. Interest	1.6	3.9	1.4	1.2	0.8	0.7	0.7	0.7	1.5	1.6	1.8	1.8	1.6	1.6	1.5	1.5	1.6	1.6
15. Subsidies	4.0	2.3	2.0	1.7	2.0	1.5	1.1	1.1	1.0	0.9	0.7	0.5	0.5	0.5	0.4	0.4	0.4	0.4
16. Other current expenditure	1.6	0.5	1.2	0.9	0.9	1.9	1.4	1.4	1.9	2.1	2.5	1.9	2.3	2.5	1.8	1.9	2.1	2.2
17. Total current expenditure	29.5	33.9	28.0	28.8	28.5	30.3	31.0	31.0	33.0	31.3	30.9	29.7	29.3	29.4	28.9	29.9	31.0	31.5
18. Gross saving	2.3	-0.2	3.8	3.1	4.5	3.7	1.4	1.4	-1.6	1.0	1.0	2.0	2.1	2.9	0.7	-0.5	-1.2	-1.5
19. Capital transfers received	0.3	0.1	0.4	0.3	0.1	1.3	0.8	0.8	1.2	1.5	1.7	1.5	2.1	2.7	1.5	1.4	1.9	2.0
20. Total revenue	32.1	33.8	32.2	32.3	33.1	35.4	33.2	33.2	32.7	33.7	33.6	33.3	33.5	34.9	31.0	30.8	31.7	32.0
21. Gross fixed capital formation	4.1	3.4	2.8	2.8	5.2	6.3	6.7	6.7	5.7	5.4	4.8	4.5	4.3	5.1	3.6	3.0	3.5	3.8
22. Other capital expenditure	0.5	1.0	2.5	1.4	1.5	1.6	1.1	1.1	0.9	2.4	1.6	1.2	1.3	1.2	1.6	0.9	1.0	0.9
23. Total expenditure	34.1	38.3	33.2	33.1	35.2	38.2	38.8	38.8	39.6	39.1	37.2	35.4	34.9	35.7	34.0	33.8	35.5	36.2
24. Tax burden	27.4	30.3	27.2	27.7	28.3	29.0	27.6	27.6	26.2	28.0	27.8	27.3	27.4	28.0	25.9	25.5	25.9	26.2
25. Net lending (+) or net borrowing (-)	-2.0	-4.6	-1.1	-0.8	-2.1	-2.8	-5.5	-5.5	-6.9	-5.4	-3.7	-2.1	-1.4	-0.8	-3.0	-3.0	-3.9	-4.1

Table 27C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	41.1	43.4	19.9	28.3	18.5	16.8	17.7	17.7	15.5	16.5	6.7	3.4	5.1	11.3	-8.8	0.4	10.7	7.8
2. Current taxes on income and wealth	38.3	36.0	34.4	-3.1	34.8	34.6	24.0	24.0	-2.9	11.1	1.4	9.1	10.1	13.6	4.6	4.1	-13.1	10.2
3. Social contributions	42.0	47.6	22.3	24.1	20.1	22.6	19.1	19.1	-3.3	2.5	2.3	5.5	4.0	1.1	7.6	16.3	23.6	8.2
4. Of which actual social contributions	41.6	47.7	21.6	22.4	20.6	21.4	19.0	19.0	-3.8	11.0	2.3	5.5	4.0	1.1	6.3	16.5	23.9	8.3
5. Other current revenue, including sales	25.8	38.4	37.3	2.8	32.8	37.8	19.7	19.7	17.6	-3.0	4.3	15.6	-9.5	17.0	-10.9	12.0	11.0	6.9
6. Total current revenue	38.4	42.6	25.4	17.4	23.3	24.4	19.7	19.7	6.0	8.5	4.1	6.7	3.6	9.7	-2.2	7.0	9.6	8.2
7. Government consumption expenditure	42.6	47.9	16.9	29.0	16.9	20.3	30.4	30.4	-5.5	-1.7	7.6	3.9	3.2	2.7	11.6	10.8	13.0	7.2
8. Collective consumption	26.1	66.3	17.3	30.1	15.6	31.9	22.2	22.2	-7.5	2.2	12.7	0.1	2.1	0.6	9.0	14.6	13.0	7.2
9. Social transfers in kind	60.8	30.0	16.5	27.7	18.4	7.5	41.6	41.6	-3.3	-5.9	1.7	8.9	4.6	5.2	14.4	6.9	13.0	7.2
10. Compensation of employees	44.6	42.4	24.7	25.5	26.4	26.6	33.9	33.9	-7.6	-12.9	5.1	11.5	-0.5	6.2	14.9	20.1	18.3	8.7
11. Intermediate consumption	44.8	44.5	3.7	34.7	12.3	29.5	25.0	25.0	-10.1	12.2	10.1	2.2	4.2	6.0	0.9	1.0	7.4	7.3
12. Social transfers other than in kind	47.0	37.7	29.7	18.7	16.3	26.3	39.1	39.1	6.0	-1.3	-0.4	2.3	2.8	7.4	8.2	11.7	7.9	9.1
13. Social transfers in kind via market producers	46.4	17.9	367.6	22.0	11.0	24.9	27.5	27.5	69.8	31.1	-23.3	11.5	4.6	-3.0	1.9	3.8	7.4	7.3
14. Interest	69.0	14.6	13.0	0.0	-19.4	3.0	23.7	23.7	4.4	13.4	15.1	7.0	-1.5	5.5	-1.3	5.2	13.9	11.0
15. Subsidies	56.8	47.1	28.7	-0.4	37.3	-5.9	-10.6	-10.6	-3.9	-10.4	-19.2	-11.2	-7.6	10.5	-13.0	2.6	7.4	7.3
16. Other current expenditure 1)	-0.8	0.1	0.0	-0.3	0.0	1.0	-0.5	-0.5	0.1	0.2	0.4	-0.6	0.4	0.2	-0.6	0.1	0.2	0.1
17. Total current expenditure	44.7	38.4	23.6	20.3	18.1	28.3	28.3	28.3	-0.2	0.2	4.0	3.0	3.4	6.9	5.0	11.5	11.9	9.1
18. Gross saving 1)	-1.4	1.1	0.4	-0.7	1.4	-0.8	-2.3	-2.3	2.0	2.6	0.0	1.0	0.0	0.8	-2.2	-1.2	-0.7	-0.3
19. Capital transfers received	-100.0	349.8	910.6	-2.9	-61.7	1430.7	-28.3	-28.3	177.2	26.4	21.0	-4.3	45.5	34.1	-40.4	4.9	37.8	17.2
20. Total revenue	37.1	42.9	26.8	17.2	22.5	28.8	17.8	17.8	8.6	9.2	4.9	6.1	5.6	11.2	-5.1	6.9	10.9	8.7
21. Gross fixed capital formation	41.0	208.8	-0.3	18.5	119.7	45.6	33.2	33.2	-1.2	1.5	-6.8	0.7	-1.1	28.8	-25.1	-9.4	24.8	15.5
22. Other capital expenditure 1)	0.1	-0.5	1.2	-1.0	0.1	0.1	-0.5	-0.5	0.5	1.6	-0.9	-0.4	0.1	-0.1	0.3	-0.6	0.1	-0.1
23. Total expenditure	44.7	44.0	25.5	16.2	27.1	30.7	27.4	27.4	1.1	4.7	0.3	1.7	3.3	9.3	1.8	7.1	13.3	9.4
24. Tax burden	40.1	44.2	23.6	18.9	22.1	23.3	19.5	19.5	4.2	13.5	4.4	5.3	5.2	9.0	-1.3	6.4	9.4	8.5
25. Net lending (+) or net borrowing (-)	-1.6	-0.2	0.3	0.3	-1.3	-0.7	-2.7	-2.7	2.6	1.5	1.7	1.5	0.8	0.6	-2.2	0.0	-0.8	-0.3

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	2.0	3.4	1.1	0.8	2.1	2.8	5.5	5.5	6.9	5.4	3.7	2.1	1.4	0.8	3.0	3.0	3.9	4.1
2. Interest payments (% of GDP)	1.6	3.4	1.4	1.2	0.8	0.7	0.7	0.7	1.5	1.6	1.8	1.8	1.6	1.6	1.5	1.5	1.6	1.6
3. Implicit interest rate 2)	:	22.2	8.4	7.7	6.3	7.0	6.9	6.9	6.8	5.7	5.4	5.0	4.6	4.4	4.2	4.2	4.4	4.4
4. Nominal GDP growth rate	44.9	45.6	25.1	16.8	19.5	20.5	25.4	25.4	4.6	5.8	5.4	7.1	4.8	6.7	6.8	7.8	7.8	7.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.0	3.4	1.1	0.8	2.1	2.8	5.5	5.5	6.9	5.4	3.7	2.1	1.4	0.8	3.0	3.0	3.9	4.1
6. Contribution of nominal GDP growth	:	-7.0	-4.3	-2.7	-2.6	-2.1	-2.6	-2.6	-1.0	-1.7	-1.7	-2.5	-1.7	-2.5	-2.4	-2.7	-2.7	-2.7
7. Stock-flow adjustment 3)	:	6.9	0.5	-1.1	-3.0	-0.3	-2.5	-2.5	0.8	0.5	1.1	0.8	2.0	0.2	-0.9	0.0	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.4	0.0	-0.3	-0.4	1.3	2.1	4.8	4.8	5.4	3.8	1.9	0.4	-0.3	-0.9	1.5	1.6	2.3	2.5
9. Snow-ball effect	:	-3.6	-2.9	-1.4	-1.7	-1.4	-1.9	-1.9	0.5	0.0	0.0	-0.7	-0.1	-0.8	-0.9	-1.2	-1.2	-1.1
10. Stock-flow adjustment 3)	:	6.9	0.5	-1.1	-3.0	-0.3	-2.5	-2.5	0.8	0.5	1.1	0.8	2.0	0.2	-0.9	0.0	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	3.3	-2.7	-2.9	-3.4	0.5	0.4	0.4	6.7	4.3	3.1	0.5	1.6	-1.5	-0.3	0.3	1.1	1.4
12. Level of gross debt (end of year)	6.6	25.7	18.6	15.7	12.3	12.7	13.2	13.2	29.9	34.2	37.3	37.8	39.4	37.9	37.6	37.9	39.1	40.5

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

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

3) Line 7 = line 10.

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

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

Table 28A

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

Sweden

(Mrd SEK)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	405	539	627	655	683	725	757	757	782	802	817	835	860	916	988	1030	1073	1115
2. Current taxes on income and wealth	355	509	554	608	654	664	635	635	640	645	642	671	701	771	825	855	880	910
3. Social contributions	112	122	108	102	98	106	112	112	114	123	125	128	132	139	146	152	158	163
4. Of which actual social contributions	102	119	104	99	94	102	107	107	109	118	119	123	126	132	139	144	150	155
5. Other current revenue, including sales	188	172	187	204	211	239	254	254	249	258	259	262	253	254	264	264	268	272
6. Total current revenue	1060	1342	1475	1569	1646	1734	1757	1757	1784	1828	1842	1896	1946	2081	2222	2302	2379	2460
7. Government consumption expenditure	481	584	701	723	762	793	833	833	886	921	955	993	1032	1087	1152	1198	1246	1289
8. Collective consumption	147	179	193	196	206	213	227	227	246	257	271	283	291	300	311	323	335	347
9. Social transfers in kind	334	405	508	526	555	581	607	607	640	664	684	710	740	787	841	875	911	941
10. Compensation of employees	254	294	362	371	388	407	422	422	433	446	465	481	500	522	552	579	607	635
11. Intermediate consumption	178	195	223	232	248	256	273	273	295	306	311	321	329	341	353	356	358	373
12. Social transfers other than in kind	324	353	426	435	447	449	462	462	492	492	516	539	545	561	578	602	629	653
13. Social transfers in kind via market producers	38	57	73	76	81	86	93	93	113	120	125	132	141	154	171	184	189	194
14. Interest	97	79	47	51	50	55	53	53	37	41	34	30	27	20	19	16	14	13
15. Subsidies	66	36	38	41	45	47	49	49	55	60	62	63	67	66	70	71	72	74
16. Other current expenditure	133	160	183	190	193	189	195	195	203	203	205	218	223	231	234	242	249	256
17. Total current expenditure	1089	1174	1353	1396	1452	1488	1548	1548	1628	1668	1717	1785	1831	1894	1976	2050	2118	2197
18. Gross saving	-29	168	122	173	194	246	209	209	157	161	126	111	115	186	247	252	261	263
19. Capital transfers received	5	5	5	6	4	4	3	3	3	4	14	14	5	11	6	7	7	7
20. Total revenue	1065	1347	1481	1576	1650	1737	1760	1760	1787	1832	1856	1909	1951	2092	2229	2308	2386	2467
21. Gross fixed capital formation	97	94	115	119	128	135	144	144	159	162	168	168	173	176	193	208	222	230
22. Other capital expenditure	11	2	3	7	2	3	3	3	2	10	8	8	9	15	10	9	9	9
23. Total expenditure	1197	1270	1471	1523	1582	1627	1696	1696	1789	1840	1892	1961	2013	2085	2178	2267	2350	2436
24. Tax burden	869	1174	1291	1367	1436	1497	1505	1505	1536	1571	1583	1634	1693	1826	1958	2036	2110	2186
25. Net lending (+) or net borrowing (-)	-132	77	10	53	68	111	64	64	-1	-8	-36	-51	-61	7	50	41	36	30

Table 28B

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

Sweden

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

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	21.5	22.7	22.3	22.5	22.0	22.0	22.3	22.3	22.2	21.9	22.2	22.2	21.8	21.8	22.4	22.2	22.0	21.9
2. Current taxes on income and wealth	18.9	21.4	19.8	20.9	21.1	20.1	18.7	18.7	18.2	17.6	17.4	17.8	17.8	18.4	18.7	18.4	18.1	17.9
3. Social contributions	5.9	5.1	3.8	3.5	3.2	3.2	3.3	3.3	3.2	3.4	3.4	3.4	3.4	3.3	3.3	3.3	3.2	3.2
4. Of which actual social contributions	5.4	5.0	3.7	3.4	3.0	3.1	3.2	3.2	3.1	3.2	3.2	3.3	3.2	3.2	3.1	3.1	3.1	3.0
5. Other current revenue, including sales	10.0	7.2	6.7	7.0	6.8	7.3	7.5	7.5	7.1	7.1	7.0	6.9	6.4	6.1	6.0	5.7	5.5	5.4
6. Total current revenue	56.3	56.4	52.6	54.0	53.1	52.6	51.9	51.9	50.7	50.0	50.0	50.3	49.4	49.5	50.4	49.5	48.8	48.4
7. Government consumption expenditure	25.5	24.5	25.0	24.9	24.6	24.1	24.6	24.6	25.2	25.2	25.9	26.3	26.2	25.9	26.2	25.8	25.6	25.3
8. Collective consumption	7.8	7.5	6.9	6.8	6.7	6.4	6.7	6.7	7.0	7.0	7.4	7.5	7.4	7.1	7.1	6.9	6.9	6.8
9. Social transfers in kind	17.7	17.0	18.1	18.1	17.9	17.6	17.9	17.9	18.2	18.1	18.6	18.8	18.8	18.7	19.1	18.8	18.7	18.5
10. Compensation of employees	13.5	12.4	12.9	12.8	12.5	12.3	12.5	12.5	12.3	12.2	12.6	12.8	12.7	12.4	12.5	12.5	12.4	12.5
11. Intermediate consumption	9.4	8.2	8.0	8.0	8.0	7.8	8.1	8.1	8.4	8.4	8.4	8.5	8.4	8.1	8.0	7.7	7.3	7.3
12. Social transfers other than in kind	17.2	14.8	15.2	15.0	14.4	13.6	13.6	13.6	14.0	13.5	14.0	14.3	13.8	13.4	13.1	12.9	12.9	12.8
13. Social transfers in kind via market producers	2.0	2.4	2.6	2.6	2.6	2.6	2.7	2.7	3.2	3.3	3.4	3.5	3.6	3.7	3.9	4.0	3.9	3.8
14. Interest	5.1	3.3	1.7	1.8	1.6	1.7	1.6	1.6	1.0	1.1	0.9	0.8	0.7	0.5	0.4	0.4	0.3	0.2
15. Subsidies	3.5	1.5	1.4	1.4	1.5	1.4	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.5
16. Other current expenditure	7.1	6.7	6.5	6.5	6.2	5.7	5.8	5.8	5.8	5.6	5.6	5.8	5.7	5.5	5.3	5.2	5.1	5.0
17. Total current expenditure	57.8	49.3	48.2	48.0	46.8	45.1	45.7	45.7	46.2	45.6	46.6	47.3	46.5	45.1	44.8	44.1	43.5	43.2
18. Gross saving	-1.6	7.0	4.4	6.0	6.3	7.4	6.2	6.2	4.4	4.4	3.4	2.9	2.9	4.4	5.6	5.4	5.4	5.2
19. Capital transfers received	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.4	0.1	0.3	0.1	0.1	0.1	0.1
20. Total revenue	56.5	56.6	52.8	54.2	53.2	52.7	52.0	52.0	50.8	50.1	50.4	50.6	49.6	49.8	50.6	49.7	48.9	48.5
21. Gross fixed capital formation	5.1	3.9	4.1	4.1	4.1	4.1	4.3	4.3	4.5	4.4	4.6	4.5	4.4	4.2	4.4	4.5	4.6	4.5
22. Other capital expenditure	0.6	0.1	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.2	0.2	0.4	0.2	0.2	0.2	0.2
23. Total expenditure	63.5	53.4	52.4	52.4	51.0	49.3	50.1	50.1	50.8	50.3	51.4	52.0	51.1	49.6	49.5	48.8	48.2	47.9
24. Tax burden	46.1	49.3	46.0	47.0	46.3	45.4	44.4	44.4	43.6	43.0	43.0	43.3	43.0	43.5	44.4	43.8	43.3	43.0
25. Net lending (+) or net borrowing (-)	-7.0	3.2	0.4	1.8	2.2	3.4	1.9	1.9	0.0	-0.2	-1.0	-1.4	-1.6	0.2	1.1	0.9	0.7	0.6

Table 28C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	6.7	-0.1	2.6	4.5	4.4	6.1	4.4	4.4	5.1	2.6	1.8	2.3	2.9	6.6	7.8	4.3	4.2	3.9
2. Current taxes on income and wealth	7.5	10.2	8.6	9.8	7.5	1.6	-4.4	-4.4	5.1	0.9	-0.4	4.4	4.6	10.0	7.0	3.7	2.9	3.3
3. Social contributions	11.8	21.1	2.6	-4.9	-4.4	8.1	5.7	5.7	2.0	8.4	0.9	2.8	3.1	5.4	4.7	4.2	3.8	3.5
4. Of which actual social contributions	12.7	21.7	2.5	-5.3	-4.7	8.3	5.6	5.6	2.0	8.4	0.6	2.9	2.9	5.1	4.6	4.2	3.8	3.5
5. Other current revenue, including sales	-1.9	0.9	3.0	9.0	3.6	13.2	6.1	6.1	2.3	3.6	0.3	1.1	-3.2	0.5	3.6	0.2	1.5	1.6
6. Total current revenue	6.0	5.5	4.8	6.4	4.9	5.3	1.4	1.4	4.5	2.5	0.8	2.9	2.7	6.9	6.8	3.6	3.4	3.4
7. Government consumption expenditure	4.1	2.6	1.8	3.1	5.4	4.2	5.0	5.0	3.0	3.9	3.7	4.0	3.9	5.3	6.0	4.0	4.0	3.4
8. Collective consumption	1.6	4.3	2.2	1.9	5.1	2.9	6.7	6.7	3.2	4.4	5.4	4.4	2.9	2.9	3.9	3.7	3.7	3.7
9. Social transfers in kind	5.1	1.9	1.7	3.5	5.5	4.7	4.4	4.4	2.9	3.7	3.0	3.8	4.3	6.3	6.8	4.1	4.2	3.3
10. Compensation of employees	5.4	4.8	3.2	2.6	4.5	4.8	3.9	3.9	2.1	3.0	4.3	3.6	3.8	4.6	5.6	4.9	4.9	4.7
11. Intermediate consumption	-2.1	-0.1	1.3	3.7	7.1	3.2	6.7	6.7	3.2	3.7	1.5	3.3	2.6	3.5	3.5	1.1	0.3	4.2
12. Social transfers other than in kind	-2.1	2.2	2.4	2.1	2.7	0.5	2.9	2.9	0.7	0.0	4.9	4.6	1.0	2.9	3.0	4.1	4.6	3.7
13. Social transfers in kind via market producers	8.3	17.0	-1.4	3.9	6.1	6.6	8.0	8.0	9.4	6.3	3.5	5.9	6.9	8.9	11.1	7.9	2.5	2.5
14. Interest	3.9	-8.2	-15.4	7.5	-1.3	8.6	-2.8	-2.8	-3.6	11.6	-18.4	-9.7	-11.8	-26.8	-4.9	-12.0	-12.0	-12.0
15. Subsidies	-11.2	-13.6	-2.7	7.4	11.0	3.0	6.0	6.0	9.5	7.8	3.7	1.5	5.9	-0.3	4.9	1.9	2.0	2.0
16. Other current expenditure 1)	-0.3	-0.4	0.1	0.0	-0.3	-0.5	0.0	0.0	-0.1	-0.2	0.0	0.2	-0.1	-0.2	-0.2	-0.1	-0.1	-0.1
17. Total current expenditure	0.1	1.5	1.8	3.2	4.0	2.5	4.0	4.0	2.7	2.5	2.9	4.0	2.6	3.5	4.3	3.8	3.3	3.7
18. Gross saving 1)	3.3	1.9	1.4	1.6	0.3	1.2	-1.3	-1.3	0.7	-0.1	-1.0	-0.5	0.0	1.5	1.2	-0.2	-0.1	-0.2
19. Capital transfers received	-8.4	7.0	3.1	18.9	-38.6	-10.6	-12.5	-12.5	-5.0	19.4	270.7	-2.6	-60.8	106.8	-41.4	1.5	1.5	1.5
20. Total revenue	5.9	5.5	4.8	6.4	4.7	5.3	1.3	1.3	4.5	2.5	1.3	2.8	2.2	7.2	6.5	3.6	3.4	3.4
21. Gross fixed capital formation	-1.1	-3.7	2.4	3.6	7.2	5.6	7.0	7.0	7.5	2.1	3.5	0.2	3.0	1.5	9.9	7.8	6.7	3.6
22. Other capital expenditure 1)	-0.5	-0.2	-0.1	0.2	-0.2	0.0	0.0	0.0	0.0	0.2	-0.1	0.0	0.0	0.1	-0.1	0.0	0.0	0.0
23. Total expenditure	-0.8	0.8	1.7	3.5	3.9	2.8	4.3	4.3	3.1	2.9	2.9	3.6	2.7	3.6	4.5	4.1	3.6	3.7
24. Tax burden	7.4	6.2	5.1	5.9	5.0	4.2	0.6	0.6	4.9	2.3	0.8	3.2	3.6	7.9	7.2	4.0	3.6	3.6
25. Net lending (+) or net borrowing (-)	3.9	2.5	1.6	1.5	0.4	1.1	-1.5	-1.5	0.7	-0.2	-0.8	-0.4	-0.2	1.7	1.0	-0.3	-0.1	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	7.0	-1.4	-0.4	-1.8	-2.2	-3.4	-1.9	-1.9	0.0	0.2	1.0	1.4	1.6	-0.2	-1.1	-0.9	-0.7	-0.6
2. Interest payments (% of GDP)	5.1	2.6	1.7	1.8	1.6	1.7	1.6	1.6	1.0	1.1	0.9	0.8	0.7	0.5	0.4	0.4	0.3	0.2
3. Implicit interest rate 2)	:	5.3	3.6	3.7	3.5	4.0	4.1	4.1	2.7	3.0	2.4	2.2	1.7	1.1	1.0	0.9	0.8	0.7
4. Nominal GDP growth rate	8.0	4.1	4.8	3.6	6.6	6.4	2.7	2.7	7.0	3.9	0.8	2.3	4.4	6.7	4.9	5.5	4.9	4.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.0	-1.4	-0.4	-1.8	-2.2	-3.4	-1.9	-1.9	0.0	0.2	1.0	1.4	1.6	-0.2	-1.1	-0.9	-0.7	-0.6
6. Contribution of nominal GDP growth	:	-2.0	-2.3	-1.7	-3.0	-2.6	-1.0	-1.0	-2.7	-1.4	-0.3	-0.9	-1.7	-2.9	-2.1	-2.2	-1.8	-1.5
7. Stock-flow adjustment 3)	:	4.9	1.8	3.8	0.1	1.3	1.5	1.5	-0.1	0.5	-0.4	2.1	4.9	1.6	1.2	-0.1	0.1	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-4.0	-2.0	-3.6	-3.8	-5.0	-3.5	-3.5	-1.0	-0.9	0.1	0.6	0.9	-0.6	-1.6	-1.2	-1.0	-0.8
9. Snow-ball effect	:	0.6	-0.6	0.0	-1.4	-1.0	0.5	0.5	-1.7	-0.3	0.6	-0.1	-1.0	-2.4	-1.6	-1.8	-1.5	-1.3
10. Stock-flow adjustment 3)	:	4.9	1.8	3.8	0.1	1.3	1.5	1.5	-0.1	0.5	-0.4	2.1	4.9	1.6	1.2	-0.1	0.1	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	1.5	-0.8	0.3	-5.2	-4.7	-1.5	-1.5	-2.7	-0.8	0.3	2.6	4.8	-1.4	-2.0	-3.2	-2.4	-2.1
12. Level of gross debt (end of year)	69.5	52.3	48.9	49.2	44.0	39.3	37.8	37.8	38.6	37.9	38.1	40.8	45.5	44.2	42.2	39.0	36.6	34.4

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

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

3) Line 7 = line 10.

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

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

Table 29A

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

	(Mrd EUR)																		
	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1077	1119	1152	1204	1269	1348	1426	1426	1346	1422	1483	1524	1550	1594	1646	1683	1758	1825	1892
2. Current taxes on income and wealth	1015	1017	1020	1067	1140	1254	1364	1364	1239	1278	1340	1408	1461	1496	1549	1596	1657	1723	1776
3. Social contributions	1185	1224	1265	1304	1346	1404	1474	1474	1521	1553	1604	1634	1663	1698	1738	1792	1861	1914	1977
4. Of which actual social contributions	1099	1135	1173	1209	1248	1304	1369	1369	1407	1437	1487	1516	1542	1576	1617	1669	1735	1785	1845
5. Other current revenue, including sales	394	400	399	419	444	476	508	508	546	566	592	601	616	613	606	603	611	628	644
6. Total current revenue	3671	3761	3836	3993	4199	4482	4772	4772	4651	4819	5018	5168	5289	5401	5539	5674	5887	6090	6289
7. Government consumption expenditure	1614	1704	1777	1842	1928	2023	2113	2113	2305	2358	2380	2398	2438	2475	2525	2585	2662	2753	2836
8. Collective consumption	639	667	693	719	748	780	812	812	885	898	904	911	925	928	938	957	984	1011	1037
9. Social transfers in kind	975	1037	1085	1122	1181	1242	1300	1300	1421	1460	1476	1487	1513	1546	1587	1628	1678	1741	1799
10. Compensation of employees	856	899	934	964	1005	1045	1087	1087	1172	1194	1200	1200	1217	1230	1248	1274	1309	1348	1388
11. Intermediate consumption	398	423	438	459	489	513	545	545	604	624	631	637	647	654	667	677	700	728	753
12. Social transfers other than in kind	1269	1336	1391	1439	1491	1543	1598	1598	1772	1829	1854	1901	1947	1981	2023	2069	2127	2185	2246
13. Social transfers in kind via market producers	367	390	409	423	441	470	490	490	545	563	573	582	599	618	638	666	688	711	730
14. Interest	296	287	274	269	269	273	293	293	285	289	321	327	307	294	274	257	248	242	240
15. Subsidies	117	120	119	117	116	123	130	130	154	158	157	155	159	174	182	186	192	203	209
16. Other current expenditure	191	197	209	217	235	244	254	254	271	282	287	298	325	318	323	325	333	351	366
17. Total current expenditure	3494	3651	3774	3888	4046	4210	4396	4396	4804	4939	5023	5099	5201	5270	5354	5454	5597	5768	5933
18. Gross saving	177	110	62	105	153	272	376	376	-152	-120	-5	68	88	131	184	221	290	322	356
19. Capital transfers received	31	37	61	53	51	47	50	50	50	48	57	56	61	61	72	56	58	58	61
20. Total revenue	3702	3798	3898	4046	4249	4529	4822	4822	4701	4867	5076	5224	5350	5461	5611	5731	5945	6149	6350
21. Gross fixed capital formation	264	268	289	294	308	336	362	362	399	391	375	354	346	346	360	338	356	383	405
22. Other capital expenditure	107	114	114	120	121	121	117	117	140	183	139	172	141	137	137	119	129	120	128
23. Total expenditure	3864	4033	4177	4302	4474	4667	4875	4875	5343	5514	5536	5626	5687	5753	5852	5910	6082	6272	6465
24. Tax burden	3213	3296	3386	3516	3691	3936	4192	4192	4025	4164	4343	4476	4585	4700	4819	4959	5209	5391	5570
25. Net lending (+) or net borrowing (-)	-162	-235	-279	-256	-225	-138	-53	-53	-642	-647	-461	-402	-338	-291	-241	-180	-137	-123	-116

Table 29B

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

	EU-27																		
	(percentage of GDP at current market prices (excessive deficit procedure))																		
	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	13.1	13.1	13.1	13.1	13.3	13.3	13.3	13.3	12.7	12.9	13.1	13.4	13.5	13.5	13.5	13.5	13.5	13.5	13.5
2. Current taxes on income and wealth	12.3	11.9	11.6	11.6	11.9	12.4	12.7	12.7	11.7	11.6	11.8	12.4	12.7	12.7	12.7	12.8	12.8	12.8	12.7
3. Social contributions	14.4	14.3	14.4	14.2	14.1	13.9	13.7	13.7	14.4	14.1	14.2	14.4	14.4	14.4	14.3	14.3	14.3	14.2	14.1
4. Of which actual social contributions	13.3	13.3	13.4	13.2	13.0	12.9	12.7	12.7	13.3	13.1	13.1	13.3	13.4	13.4	13.3	13.3	13.4	13.2	13.2
5. Other current revenue, including sales	4.8	4.7	4.6	4.6	4.6	4.7	4.7	4.7	5.2	5.2	5.2	5.3	5.3	5.2	5.0	4.8	4.7	4.6	4.6
6. Total current revenue	44.5	44.0	43.7	43.5	43.9	44.3	44.4	44.4	43.9	43.9	44.3	45.4	45.9	45.9	45.4	45.4	45.3	45.1	44.9
7. Government consumption expenditure	19.6	19.9	20.3	20.1	20.1	20.0	19.7	19.7	21.8	21.5	21.0	21.1	21.2	21.0	20.7	20.7	20.5	20.4	20.2
8. Collective consumption	7.7	7.8	7.9	7.8	7.8	7.7	7.6	7.6	8.3	8.2	8.0	8.0	8.0	7.9	7.7	7.6	7.6	7.5	7.4
9. Social transfers in kind	11.8	12.1	12.4	12.2	12.3	12.3	12.1	12.1	13.4	13.3	13.0	13.1	13.1	13.1	13.0	13.0	12.9	12.9	12.8
10. Compensation of employees	10.4	10.5	10.6	10.5	10.5	10.3	10.1	10.1	11.1	10.9	10.6	10.5	10.6	10.5	10.2	10.2	10.1	10.0	9.9
11. Intermediate consumption	4.8	5.0	5.0	5.0	5.1	5.1	5.1	5.1	5.7	5.7	5.6	5.6	5.6	5.6	5.5	5.4	5.4	5.4	5.4
12. Social transfers other than in kind	15.4	15.6	15.8	15.7	15.6	15.2	14.9	14.9	16.7	16.6	16.4	16.7	16.9	16.8	16.6	16.5	16.4	16.2	16.0
13. Social transfers in kind via market producers	4.5	4.6	4.7	4.6	4.6	4.6	4.6	4.6	5.1	5.1	5.1	5.1	5.2	5.2	5.2	5.3	5.3	5.3	5.2
14. Interest	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.7	2.7	2.6	2.8	2.9	2.7	2.5	2.2	2.1	1.9	1.8	1.7
15. Subsidies	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.5	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.5
16. Other current expenditure	2.3	2.3	2.4	2.4	2.5	2.4	2.4	2.4	2.6	2.6	2.5	2.6	2.8	2.7	2.6	2.6	2.6	2.6	2.6
17. Total current expenditure	42.4	42.7	43.0	42.4	42.3	41.6	40.9	40.9	45.3	45.0	44.4	44.8	45.2	44.8	43.9	43.6	43.1	42.7	42.4
18. Gross saving	2.1	1.3	0.7	1.1	1.6	2.7	3.5	3.5	-1.4	-1.1	0.0	0.6	0.8	1.1	1.5	1.8	2.2	2.4	2.5
19. Capital transfers received	0.4	0.4	0.7	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.4	0.4	0.4
20. Total revenue	44.9	44.4	44.4	44.1	44.4	44.7	44.9	44.9	44.4	44.3	44.8	45.9	46.5	46.4	46.0	45.8	45.8	45.5	45.3
21. Gross fixed capital formation	3.2	3.1	3.3	3.2	3.2	3.3	3.4	3.4	3.8	3.6	3.3	3.1	3.0	2.9	3.0	2.7	2.7	2.8	2.9
22. Other capital expenditure	1.3	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.3	1.7	1.2	1.5	1.2	1.2	1.1	1.0	1.0	0.9	0.9
23. Total expenditure	46.9	47.2	47.6	46.9	46.7	46.1	45.4	45.4	50.4	50.2	48.9	49.4	49.4	48.9	48.0	47.2	46.8	46.5	46.2
24. Tax burden	39.0	38.6	38.6	38.3	38.5	38.9	39.0	39.0	38.0	37.9	38.4	39.3	39.8	39.9	39.5	39.6	40.1	39.9	39.8
25. Net lending (+) or net borrowing (-)	-2.0	-2.8	-3.2	-2.8	-2.3	-1.4	-0.5	-0.5	-6.1	-5.9	-4.1	-3.5	-2.9	-2.5	-2.0	-1.4	-1.1	-0.9	-0.8

Table 29C

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

	(EUR; annual percentage changes unless otherwise stated)																	
	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	3.9	2.9	4.5	5.5	6.2	5.8	-0.3	-0.3	5.7	4.3	2.8	1.7	2.9	3.3	2.2	4.5	3.8	3.7
2. Current taxes on income and wealth	0.2	0.3	4.6	6.8	10.0	8.8	1.4	1.4	3.1	4.9	5.1	3.7	2.4	3.5	3.1	3.8	4.0	3.1
3. Social contributions	3.3	3.4	3.0	3.2	4.4	4.9	4.4	4.4	2.1	3.3	1.9	1.7	2.1	2.4	3.1	3.9	2.9	3.3
4. Of which actual social contributions	3.3	3.3	3.0	3.3	4.5	5.0	4.4	4.4	2.1	3.5	1.9	1.8	2.2	2.6	3.2	4.0	2.9	3.3
5. Other current revenue, including sales	1.5	-0.2	4.9	6.0	7.1	6.9	7.7	7.7	3.7	4.4	1.7	2.4	-0.5	-1.2	-0.4	1.2	2.8	2.6
6. Total current revenue	2.4	2.0	4.1	5.2	6.7	6.5	2.5	2.5	3.6	4.1	3.0	2.4	2.1	2.6	2.5	3.8	3.4	3.3
7. Government consumption expenditure	5.6	4.3	3.6	4.7	4.9	4.4	5.8	5.8	2.3	0.9	0.7	1.7	1.5	2.0	2.4	3.0	3.4	3.0
8. Collective consumption	4.4	3.8	3.8	4.0	4.3	4.1	6.1	6.1	1.5	0.7	0.8	1.5	0.4	1.0	2.0	2.8	2.8	2.5
9. Social transfers in kind	6.4	4.6	3.5	5.2	5.2	4.6	5.7	5.7	2.8	1.1	0.7	1.8	2.2	2.6	2.6	3.1	3.8	3.3
10. Compensation of employees	5.0	3.9	3.2	4.2	3.9	4.0	5.3	5.3	1.9	0.5	0.0	1.4	1.1	1.5	2.0	2.8	2.9	3.0
11. Intermediate consumption	6.2	3.5	4.9	6.4	5.1	6.1	7.2	7.2	3.2	1.2	0.9	1.6	1.2	1.9	1.5	3.4	4.1	3.3
12. Social transfers other than in kind	5.3	4.1	3.5	3.6	3.5	3.6	4.9	4.9	3.2	1.4	2.5	2.4	1.7	2.1	2.3	2.8	2.8	2.8
13. Social transfers in kind via market producers	6.3	4.9	3.2	4.3	6.5	4.4	5.6	5.6	3.2	1.9	1.6	2.9	3.0	3.4	4.3	3.3	3.3	2.7
14. Interest	-3.3	-4.4	-1.9	0.2	1.5	7.2	5.1	5.1	1.5	11.1	1.6	-6.0	-4.1	-7.1	-5.9	-3.7	-2.5	-0.7
15. Subsidies	2.3	-0.9	-1.3	-0.7	5.6	6.0	4.4	4.4	3.0	-1.0	-0.9	2.7	9.3	4.5	2.2	3.5	5.6	2.9
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0	0.1	0.2	-0.1	-0.1	0.0	0.0	0.0	0.0
17. Total current expenditure	4.5	3.4	3.0	4.0	4.1	4.4	5.5	5.5	2.8	1.7	1.5	2.0	1.3	1.6	1.9	2.6	3.1	2.8
18. Gross saving 1)	-0.9	-0.6	0.4	0.5	1.1	0.8	-1.2	-1.2	0.3	1.1	0.6	0.2	0.3	0.4	0.3	0.5	0.1	0.2
19. Capital transfers received	19.0	66.6	-13.8	-4.4	-6.4	4.4	-12.6	-12.6	-4.2	19.6	-1.9	7.5	0.0	18.9	-21.7	2.2	1.4	4.7
20. Total revenue	2.6	2.6	3.8	5.0	6.6	6.5	2.3	2.3	3.5	4.3	2.9	2.4	2.1	2.7	2.1	3.7	3.4	3.3
21. Gross fixed capital formation	1.5	8.1	1.7	4.6	9.2	7.8	6.9	6.9	-1.9	-4.2	-5.5	-2.4	-0.2	4.2	-6.2	5.5	7.6	5.7
22. Other capital expenditure 1)	0.0	0.0	0.0	0.0	-0.1	-0.1	0.1	0.1	0.3	-0.4	0.3	-0.3	-0.1	0.0	-0.2	0.0	-0.1	0.0
23. Total expenditure	4.4	3.6	3.0	4.0	4.3	4.5	5.8	5.8	3.2	0.4	1.6	1.1	1.1	1.7	1.0	2.9	3.1	3.1
24. Tax burden	2.6	2.7	3.8	5.0	6.7	6.5	1.7	1.7	3.5	4.3	3.1	2.4	2.5	2.5	2.9	5.0	3.5	3.3
25. Net lending (+) or net borrowing (-)	-0.8	-0.4	0.4	0.4	1.0	0.9	-1.5	-1.5	0.2	1.8	0.5	0.6	0.5	0.5	0.5	0.4	0.1	0.1

1) Changes in GDP ratios.

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

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	2.0	2.8	3.2	2.8	2.3	1.4	0.5	0.5	6.1	5.9	4.1	3.5	2.9	2.5	2.0	1.4	1.1	0.9	0.8
2. Interest payments (% of GDP)	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.7	2.7	2.6	2.8	2.9	2.7	2.5	2.2	2.1	1.9	1.8	1.7
3. Implicit interest rate 2)	5.8	5.4	5.0	4.7	4.5	4.3	4.5	4.5	4.0	3.7	3.7	3.6	3.2	2.9	2.6	2.5	2.3	2.2	2.2
4. Nominal GDP growth rate	4.7	3.7	2.7	4.6	4.3	5.7	6.2	6.2	-4.5	3.7	3.0	0.6	1.1	2.2	3.7	2.6	3.8	4.0	3.8
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	2.0	2.8	3.2	2.8	2.3	1.4	0.5	0.5	6.1	5.9	4.1	3.5	2.9	2.5	2.0	1.4	1.1	0.9	0.8
6. Contribution of nominal GDP growth	-2.9	-2.3	-1.7	-2.9	-2.7	-3.6	-3.7	-3.7	3.0	-2.6	-2.3	-0.5	-1.0	-1.9	-3.1	-2.2	-3.1	-3.2	-2.9
7. Stock-flow adjustment 3)	0.1	-0.7	-0.4	0.4	0.6	0.2	0.6	0.6	1.0	1.6	0.3	1.2	0.0	-0.1	-0.8	-0.3	0.2	0.3	0.2
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.6	-0.6	0.1	-0.1	-0.5	-1.3	-2.2	-2.2	3.4	3.3	1.2	0.7	0.3	0.0	-0.3	-0.6	-0.9	-0.9	-0.9
9. Snow-ball effect	0.7	1.1	1.4	0.1	0.1	-0.9	-1.0	-1.0	5.7	0.0	0.5	2.4	1.7	0.6	-0.9	-0.1	-1.2	-1.4	-1.2
10. Stock-flow adjustment 3)	0.1	-0.7	-0.4	0.4	0.6	0.2	0.6	0.6	1.0	1.6	0.3	1.2	0.0	-0.1	-0.8	-0.3	0.2	0.3	0.2
(% of GDP)																			
11. Change in gross debt 5)	-0.8	-0.2	1.1	0.3	0.2	-2.0	-2.7	-2.7	10.1	4.9	2.1	4.3	2.0	0.5	-1.9	-1.0	-1.9	-2.0	-1.9
12. Level of gross debt (end of year)	64.6	64.4	65.5	65.8	66.0	64.0	61.4	61.4	74.1	79.0	81.1	85.4	87.3	87.8	85.9	84.8	83.0	81.0	79.1

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

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

3) Line 7 = line 10.

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

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

Table 30A

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

United Kingdom

(Mrd GBP)

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	96.1	133.8	157.5	161.1	170.1	178.9	176.9	176.9	190.7	206.4	212.2	221.8	233.4	240.8	251.8	263.3	272.8	282.1
2. Current taxes on income and wealth	109.7	163.8	190.1	211.2	225.4	239.0	240.2	240.2	233.8	243.3	236.8	243.9	249.4	259.7	277.1	289.4	291.0	300.3
3. Social contributions	54.0	73.7	97.5	105.0	110.5	115.4	121.6	121.6	122.5	126.5	129.4	132.0	135.1	142.9	151.3	158.9	162.3	166.3
4. Of which actual social contributions	48.6	69.6	96.2	103.6	109.2	114.1	119.8	119.8	120.9	125.2	128.1	130.8	133.7	141.3	149.9	157.4	160.8	164.7
5. Other current revenue, including sales	20.8	26.9	36.2	40.6	45.6	50.7	54.2	54.2	54.7	52.8	54.4	74.5	67.4	69.1	69.9	71.7	73.6	75.2
6. Total current revenue	280.5	398.3	481.3	517.9	551.7	584.0	592.8	592.8	601.7	628.9	632.8	672.2	685.3	712.4	750.1	783.4	799.6	823.9
7. Government consumption expenditure	140.5	179.2	251.8	268.8	285.4	296.5	316.1	316.1	337.1	338.3	345.2	346.8	357.2	361.0	368.6	375.4	381.0	384.2
8. Collective consumption	64.7	79.5	106.4	111.0	114.8	117.3	124.5	124.5	128.6	127.7	129.6	127.7	129.7	131.3	132.2	134.4	138.4	142.3
9. Social transfers in kind	75.8	99.6	145.4	157.9	170.6	179.2	191.7	191.7	208.5	210.7	215.6	219.1	227.5	229.7	236.4	240.9	242.5	241.9
10. Compensation of employees	78.2	95.3	133.6	143.7	151.7	156.3	160.4	160.4	171.1	169.9	170.7	166.5	170.2	172.8	178.6	182.3	186.3	190.4
11. Intermediate consumption	50.8	67.8	99.7	107.5	117.5	125.0	138.5	138.5	148.0	145.5	147.7	155.0	159.0	162.1	159.4	161.3	161.9	159.6
12. Social transfers other than in kind	110.3	123.3	159.2	166.3	171.7	183.2	196.5	196.5	227.3	234.2	245.2	249.5	255.2	260.6	263.7	266.1	272.3	280.2
13. Social transfers in kind via market producers	11.7	18.5	29.3	31.4	33.8	34.8	36.8	36.8	39.3	40.6	41.3	41.4	44.9	44.0	48.3	49.3	50.3	51.7
14. Interest	26.2	26.6	24.2	27.1	28.8	33.1	34.3	34.3	45.4	51.8	48.4	49.6	49.0	43.9	48.0	54.2	52.9	53.1
15. Subsidies	4.5	4.1	6.2	7.2	8.7	8.9	8.8	8.8	9.2	8.0	9.1	8.9	9.9	11.6	13.2	14.4	14.9	15.4
16. Other current expenditure	16.4	25.3	32.4	35.8	36.9	38.2	37.7	37.7	46.4	43.4	43.6	45.3	41.1	39.3	38.8	40.4	42.1	43.7
17. Total current expenditure	298.0	360.9	484.6	518.9	548.9	579.5	612.9	612.9	686.6	693.5	706.1	716.3	729.4	734.3	750.0	768.0	780.2	793.5
18. Gross saving	-17.5	37.4	-3.3	-1.0	2.7	4.5	-20.1	-20.1	-85.0	-64.5	-73.3	-44.1	-44.1	-21.9	0.1	15.4	19.4	30.4
19. Capital transfers received	1.8	2.7	3.9	11.7	5.3	5.9	27.4	27.4	4.3	3.9	4.5	7.1	7.7	7.5	7.3	7.7	8.1	8.6
20. Total revenue	282.3	401.0	485.2	529.6	556.9	589.9	620.2	620.2	606.0	632.8	637.2	679.2	693.0	719.9	757.4	791.1	807.7	832.5
21. Gross fixed capital formation	19.0	18.3	31.9	42.3	36.5	38.5	46.9	46.9	50.5	48.3	46.2	45.7	50.8	51.0	52.2	53.5	54.9	56.6
22. Other capital expenditure	9.3	6.5	9.2	12.0	12.0	12.3	41.5	41.5	17.5	13.2	22.4	12.0	13.1	15.1	12.4	13.1	13.6	14.0
23. Total expenditure	326.2	385.7	525.6	573.3	597.4	630.3	701.3	701.3	754.7	754.9	774.6	774.0	793.2	800.4	814.6	834.6	848.7	864.1
24. Tax burden	261.2	371.6	448.9	481.3	510.7	538.2	564.6	564.6	551.0	580.6	582.8	603.3	622.7	648.8	686.7	718.4	733.1	756.1
25. Net lending (+) or net borrowing (-)	-43.9	15.3	-40.4	-43.7	-40.5	-40.4	-81.1	-81.1	-148.7	-122.1	-137.4	-94.7	-100.2	-80.5	-57.2	-43.6	-41.0	-31.6

Table 30B

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

United Kingdom

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

	1995	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	11.4	12.3	12.0	11.6	11.6	11.6	11.2	11.2	12.1	12.6	12.6	12.7	12.7	12.7	12.8	12.9	13.0	13.0
2. Current taxes on income and wealth	13.0	15.0	14.5	15.2	15.4	15.6	15.3	15.3	14.8	14.9	14.1	13.9	13.6	13.7	14.1	14.2	13.8	13.9
3. Social contributions	6.4	6.8	7.4	7.6	7.6	7.5	7.7	7.7	7.8	7.7	7.7	7.5	7.4	7.6	7.7	7.8	7.7	7.7
4. Of which actual social contributions	5.7	6.4	7.3	7.5	7.5	7.4	7.6	7.6	7.7	7.7	7.6	7.5	7.3	7.5	7.6	7.7	7.6	7.6
5. Other current revenue, including sales	2.5	2.5	2.8	2.9	3.1	3.3	3.4	3.4	3.5	3.2	3.2	4.3	3.7	3.7	3.6	3.5	3.5	3.5
6. Total current revenue	33.2	36.6	36.7	37.4	37.7	38.0	37.7	37.7	38.1	38.5	37.5	38.4	37.3	37.7	38.2	38.5	38.0	38.0
7. Government consumption expenditure	16.6	16.4	19.2	19.4	19.5	19.3	20.1	20.1	21.3	20.7	20.5	19.8	19.4	19.1	18.8	18.4	18.1	17.7
8. Collective consumption	7.6	7.3	8.1	8.0	7.8	7.6	7.9	7.9	8.1	7.8	7.7	7.3	7.1	7.0	6.7	6.6	6.6	6.6
9. Social transfers in kind	9.0	9.1	11.1	11.4	11.7	11.7	12.2	12.2	13.2	12.9	12.8	12.5	12.4	12.2	12.1	11.8	11.5	11.2
10. Compensation of employees	9.2	8.7	10.2	10.4	10.4	10.2	10.2	10.2	10.8	10.4	10.1	9.5	9.3	9.1	9.1	9.0	8.8	8.8
11. Intermediate consumption	6.0	6.2	7.6	7.8	8.0	8.1	8.8	8.8	9.4	8.9	8.8	8.8	8.7	8.6	8.1	7.9	7.7	7.4
12. Social transfers other than in kind	13.0	11.3	12.1	12.0	11.7	11.9	12.5	12.5	14.4	14.3	14.6	14.2	13.9	13.8	13.4	13.1	12.9	12.9
13. Social transfers in kind via market producers	1.4	1.7	2.2	2.3	2.3	2.3	2.3	2.3	2.5	2.5	2.5	2.4	2.4	2.3	2.5	2.4	2.4	2.4
14. Interest	3.1	2.4	1.8	2.0	2.0	2.2	2.2	2.2	2.9	3.2	2.9	2.8	2.7	2.3	2.4	2.7	2.5	2.5
15. Subsidies	0.5	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.7
16. Other current expenditure	1.9	2.3	2.5	2.6	2.5	2.5	2.4	2.4	2.9	2.7	2.6	2.6	2.2	2.1	2.0	2.0	2.0	2.0
17. Total current expenditure	35.2	33.1	37.0	37.4	37.5	37.7	39.0	39.0	43.5	42.4	41.9	40.9	39.7	38.9	38.2	37.7	37.1	36.6
18. Gross saving	-2.1	3.4	-0.2	-0.1	0.2	0.3	-1.3	-1.3	-5.4	-3.9	-4.4	-2.5	-2.4	-1.2	0.0	0.8	0.9	1.4
19. Capital transfers received	0.2	0.2	0.3	0.8	0.4	0.4	1.7	1.7	0.3	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4
20. Total revenue	33.4	36.8	37.0	38.2	38.1	38.4	39.4	39.4	38.4	38.7	37.8	38.8	37.7	38.1	38.6	38.9	38.4	38.4
21. Gross fixed capital formation	2.2	1.7	2.4	3.1	2.5	2.5	3.0	3.0	3.2	3.0	2.7	2.6	2.8	2.7	2.7	2.6	2.6	2.6
22. Other capital expenditure	1.1	0.6	0.7	0.9	0.8	0.8	2.6	2.6	1.1	0.8	1.3	0.7	0.7	0.8	0.6	0.6	0.6	0.6
23. Total expenditure	38.6	35.4	40.1	41.4	40.8	41.0	44.6	44.6	47.8	46.2	46.0	44.2	43.2	42.4	41.5	41.0	40.3	39.9
24. Tax burden	30.9	34.1	34.3	34.7	34.9	35.0	35.9	35.9	34.9	35.5	34.6	34.4	33.9	34.3	35.0	35.3	34.8	34.9
25. Net lending (+) or net borrowing (-)	-5.2	1.4	-3.1	-3.2	-2.8	-2.6	-5.2	-5.2	-9.4	-7.5	-8.2	-5.4	-5.5	-4.3	-2.9	-2.1	-1.9	-1.5

Table 30C

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1996	2000	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	7.6	6.3	5.3	2.3	5.6	5.1	-1.1	-1.1	14.9	8.2	2.8	4.5	5.2	3.2	4.6	4.6	3.6	3.4
2. Current taxes on income and wealth	4.8	9.6	9.5	11.1	6.7	6.0	0.5	0.5	3.6	4.0	-2.7	3.0	2.3	4.1	6.7	4.5	0.5	3.2
3. Social contributions	6.2	6.9	9.8	7.7	5.2	4.4	5.3	5.3	2.6	3.3	2.3	2.0	2.3	5.7	5.9	5.0	2.1	2.5
4. Of which actual social contributions	4.7	7.0	10.8	7.7	5.4	4.4	5.0	5.0	3.1	3.5	2.3	2.1	2.2	5.7	6.1	5.0	2.1	2.5
5. Other current revenue, including sales	5.2	11.5	18.9	12.2	12.4	11.1	6.9	6.9	-0.3	-3.5	3.1	36.9	-9.5	2.5	1.2	2.7	2.5	2.3
6. Total current revenue	6.1	8.1	8.8	7.6	6.5	5.9	1.5	1.5	6.3	4.5	0.6	6.2	1.9	4.0	5.3	4.4	2.1	3.0
7. Government consumption expenditure	4.8	6.8	8.6	6.8	6.2	3.9	6.6	6.6	1.9	0.4	2.0	0.5	3.0	1.1	2.1	1.8	1.5	0.8
8. Collective consumption	4.9	9.0	5.6	4.3	3.4	2.2	6.1	6.1	2.1	-0.7	1.5	-1.5	1.6	1.2	0.6	1.7	3.0	2.8
9. Social transfers in kind	4.8	5.0	10.9	8.6	8.1	5.0	7.0	7.0	1.8	1.1	2.3	1.6	3.8	0.9	2.9	1.9	0.7	-0.3
10. Compensation of employees	5.4	6.0	9.4	7.6	5.5	3.0	2.6	2.6	3.2	-0.7	0.4	-2.5	2.2	1.5	3.4	2.0	2.2	2.2
11. Intermediate consumption	3.0	8.7	11.5	7.8	9.3	6.4	10.8	10.8	-0.5	-1.7	1.5	4.9	2.6	2.0	-1.7	1.2	0.4	-1.4
12. Social transfers other than in kind	3.3	3.2	6.7	4.5	3.3	6.7	7.2	7.2	4.4	3.1	4.7	1.8	2.3	2.1	1.2	0.9	2.3	2.9
13. Social transfers in kind via market producers	4.9	8.7	10.4	6.9	7.8	3.0	5.7	5.7	3.0	3.3	1.9	0.2	8.3	-2.0	9.9	2.0	2.0	2.8
14. Interest	6.4	0.0	7.5	12.1	6.0	15.3	3.4	3.4	60.4	14.0	-6.4	2.4	-1.3	-10.5	9.4	12.9	-2.4	0.4
15. Subsidies	-14.9	6.6	-4.8	15.5	20.9	2.4	-0.6	-0.6	-2.2	-12.9	13.5	-1.7	11.0	17.7	13.2	9.6	3.5	2.9
16. Other current expenditure 1)	-0.2	0.3	0.0	0.1	-0.1	0.0	-0.1	-0.1	0.3	-0.3	-0.1	0.0	-0.3	-0.2	-0.1	0.0	0.0	0.0
17. Total current expenditure	3.6	6.2	8.3	7.1	5.8	5.6	5.8	5.8	5.8	1.0	1.8	1.4	1.8	0.7	2.1	2.4	1.6	1.7
18. Gross saving 1)	0.8	0.6	0.1	0.2	0.3	0.1	-1.6	-1.6	0.1	1.4	-0.4	1.8	0.1	1.2	1.2	0.8	0.2	0.5
19. Capital transfers received	16.1	19.6	4.8	199.3	-54.7	11.5	364.6	364.6	-34.0	-10.2	15.2	58.6	9.5	-3.3	-2.5	5.8	5.0	6.0
20. Total revenue	6.1	8.1	8.7	9.1	5.2	5.9	5.1	5.1	5.9	4.4	0.7	6.6	2.0	3.9	5.2	4.5	2.1	3.1
21. Gross fixed capital formation	-12.7	2.3	21.2	32.8	-13.8	5.7	21.7	21.7	-0.4	-4.5	-4.4	-1.1	11.3	0.4	2.3	2.5	2.7	3.0
22. Other capital expenditure 1)	-0.2	0.0	-0.2	0.2	0.0	0.0	1.8	1.8	-0.6	-0.3	0.5	-0.6	0.0	0.1	-0.2	0.0	0.0	0.0
23. Total expenditure	2.2	6.0	8.3	9.1	4.2	5.5	11.3	11.3	3.9	0.0	2.6	-0.1	2.5	0.9	1.8	2.5	1.7	1.8
24. Tax burden	4.8	7.7	8.3	7.2	6.1	5.4	4.9	4.9	6.8	5.4	0.4	3.5	3.2	4.2	5.8	4.6	2.1	3.1
25. Net lending (+) or net borrowing (-)	1.4	0.7	0.1	-0.1	0.4	0.1	-2.5	-2.5	0.7	1.9	-0.7	2.7	0.0	1.2	1.3	0.8	0.2	0.5

1) Changes in GDP ratios.

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

	1995	2001	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	5.2	-0.2	3.1	3.2	2.8	2.6	5.2	5.2	9.4	7.5	8.2	5.4	5.5	4.3	2.9	2.1	1.9	1.5
2. Interest payments (% of GDP)	3.1	2.1	1.8	2.0	2.0	2.2	2.2	2.2	2.9	3.2	2.9	2.8	2.7	2.3	2.4	2.7	2.5	2.5
3. Implicit interest rate 2)	8.1	6.0	5.4	5.4	5.2	5.6	5.3	5.3	4.6	4.3	3.6	3.5	3.3	2.7	2.9	3.1	3.0	3.0
4. Nominal GDP growth rate	5.0	3.4	4.9	5.8	5.6	5.0	2.3	2.3	3.3	3.5	3.1	4.0	4.8	2.8	3.8	3.8	3.4	2.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	-0.2	3.1	3.2	2.8	2.6	5.2	5.2	9.4	7.5	8.2	5.4	5.5	4.3	2.9	2.1	1.9	1.5
6. Contribution of nominal GDP growth	-1.9	-1.2	-1.7	-2.1	-2.1	-1.9	-1.0	-1.0	-2.0	-2.6	-2.4	-3.2	-3.9	-2.4	-3.3	-3.2	-2.9	-2.4
7. Stock-flow adjustment 3)	1.2	-1.1	1.6	0.2	0.3	0.4	3.8	3.8	4.2	0.8	-2.5	-1.1	0.3	-1.0	0.4	-0.7	-0.3	-0.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.4	1.2	1.2	0.8	0.5	3.0	3.0	6.5	4.3	5.3	2.6	2.8	1.9	0.5	-0.5	-0.6	-1.0
9. Snow-ball effect	1.2	0.9	0.2	-0.2	-0.1	0.2	1.2	1.2	0.8	0.6	0.5	-0.4	-1.3	-0.1	-0.8	-0.5	-0.4	0.1
10. Stock-flow adjustment 3)	1.2	-1.1	1.6	0.2	0.3	0.4	3.8	3.8	4.2	0.8	-2.5	-1.1	0.3	-1.0	0.4	-0.7	-0.3	-0.2
(% of GDP)																		
11. Change in gross debt 5)	4.4	-2.6	3.0	1.2	0.9	1.1	8.0	8.0	11.5	5.7	3.3	1.0	1.8	0.8	0.1	-1.7	-1.3	-1.1
12. Level of gross debt (end of year)	44.7	34.4	38.7	39.9	40.8	41.9	49.9	49.9	75.6	81.3	84.5	85.6	87.4	88.2	88.3	86.6	85.3	84.2

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 2010)

	(Mrd EUR)																		
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	1296	1346	1368	1436	1505	1598	1688	1644	1532	1644	1720	1785	1811	1884	1978	1990	2058	2131	2208
2. Current taxes on income and wealth	1285	1282	1271	1347	1449	1584	1713	1684	1492	1550	1620	1700	1748	1805	1906	1934	1987	2049	2112
3. Social contributions	1311	1351	1394	1447	1499	1567	1642	1691	1654	1695	1750	1794	1818	1865	1935	1977	2042	2096	2163
4. Of which actual social contributions	1218	1256	1299	1350	1399	1464	1535	1579	1539	1578	1631	1673	1696	1742	1812	1852	1914	1965	2029
5. Other current revenue, including sales	442	447	443	472	503	543	582	616	608	630	652	668	704	697	701	689	692	710	728
6. Total current revenue	4334	4427	4476	4702	4956	5291	5626	5635	5286	5520	5743	5948	6081	6251	6520	6590	6780	6985	7211
7. Government consumption expenditure	1925	2040	2113	2213	2321	2441	2546	2633	2677	2751	2770	2824	2846	2918	3022	3035	3090	3179	3266
8. Collective consumption	778	814	838	876	910	948	984	1018	1026	1048	1051	1071	1075	1089	1119	1118	1137	1166	1196
9. Social transfers in kind	1147	1226	1274	1337	1411	1493	1562	1615	1651	1703	1719	1753	1771	1829	1903	1917	1953	2013	2069
10. Compensation of employees	1023	1076	1110	1161	1215	1267	1315	1346	1358	1394	1396	1411	1413	1442	1486	1492	1517	1556	1601
11. Intermediate consumption	517	554	567	606	646	686	727	758	771	796	799	819	829	852	890	871	883	910	931
12. Social transfers other than in kind	1481	1556	1606	1674	1734	1794	1866	1923	2017	2094	2124	2203	2241	2298	2382	2391	2430	2490	2560
13. Social transfers in kind via market producers	400	428	448	466	487	519	541	564	588	608	620	633	648	673	699	725	744	767	788
14. Interest	335	321	307	304	309	315	341	351	317	342	381	386	366	355	334	316	310	301	299
15. Subsidies	124	129	128	126	127	136	143	147	164	169	166	166	170	186	198	202	209	220	226
16. Other current expenditure	228	243	254	265	287	298	309	319	318	336	337	351	378	370	377	372	379	398	415
17. Total current expenditure	4109	4306	4421	4602	4804	5015	5243	5407	5532	5739	5822	5970	6044	6175	6366	6369	6472	6642	6821
18. Gross saving	225	121	55	100	152	276	383	228	-246	-219	-79	-22	36	76	154	221	308	343	390
19. Capital transfers received	36	43	67	59	68	55	58	78	57	53	62	62	69	70	82	65	66	68	71
20. Total revenue	4370	4469	4543	4761	5024	5346	5684	5712	5344	5573	5805	6010	6150	6321	6603	6655	6846	7053	7282
21. Gross fixed capital formation	299	305	327	341	370	389	418	446	456	450	431	411	400	409	430	401	417	445	469
22. Other capital expenditure	120	128	130	134	139	139	135	184	170	204	154	199	155	153	158	134	144	135	143
23. Total expenditure	4528	4739	4878	5077	5313	5543	5796	6037	6159	6393	6406	6581	6599	6737	6954	6904	7033	7222	7433
24. Tax burden	3828	3916	3985	4177	4395	4686	4978	4974	4604	4807	5012	5195	5295	5472	5707	5791	6027	6212	6416
25. Net lending (+) or net borrowing (-)	-158	-270	-336	-316	-289	-197	-112	-324	-815	-820	-601	-571	-449	-416	-352	-249	-187	-169	-151

Table 31B

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

EU-28	(percentage of GDP at current market prices (excessive deficit procedure))																		
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	12.9	12.9	12.9	12.9	13.0	13.0	13.0	12.6	12.4	12.8	13.0	13.3	13.3	13.4	13.4	13.4	13.5	13.4	13.4
2. Current taxes on income and wealth	12.8	12.3	12.0	12.1	12.5	12.9	13.2	12.9	12.1	12.1	12.3	12.6	12.9	12.9	12.9	13.0	13.0	12.9	12.9
3. Social contributions	13.0	13.0	13.2	13.0	12.9	12.8	12.6	12.9	13.4	13.2	13.3	13.3	13.4	13.3	13.1	13.3	13.3	13.2	13.2
4. Of which actual social contributions	12.1	12.0	12.3	12.2	12.1	11.9	11.8	12.1	12.5	12.3	12.4	12.4	12.5	12.4	12.2	12.4	12.5	12.4	12.4
5. Other current revenue, including sales	4.4	4.3	4.2	4.3	4.3	4.4	4.5	4.7	4.9	4.9	4.9	5.0	5.2	5.0	4.7	4.6	4.5	4.5	4.4
6. Total current revenue	43.1	42.5	42.3	42.3	42.7	43.1	43.3	43.1	42.9	43.0	43.5	44.2	44.8	44.5	44.1	44.2	44.3	44.1	43.9
7. Government consumption expenditure	19.1	19.6	20.0	19.9	20.0	19.9	19.6	20.1	21.7	21.4	21.0	21.0	21.0	20.8	20.4	20.4	20.2	20.1	19.9
8. Collective consumption	7.7	7.8	7.9	7.9	7.8	7.7	7.6	7.8	8.3	8.2	8.0	8.0	7.9	7.8	7.6	7.5	7.4	7.4	7.3
9. Social transfers in kind	11.4	11.8	12.0	12.0	12.2	12.2	12.0	12.4	13.4	13.3	13.0	13.0	13.0	13.0	12.9	12.9	12.8	12.7	12.6
10. Compensation of employees	10.2	10.3	10.5	10.5	10.5	10.3	10.1	10.3	11.0	10.9	10.6	10.5	10.4	10.3	10.0	10.0	9.9	9.8	9.7
11. Intermediate consumption	5.1	5.3	5.4	5.5	5.6	5.6	5.6	5.8	6.3	6.2	6.1	6.1	6.1	6.1	6.0	5.8	5.8	5.7	5.7
12. Social transfers other than in kind	14.7	14.9	15.2	15.1	14.9	14.6	14.4	14.7	16.4	16.3	16.1	16.4	16.5	16.4	16.1	16.0	15.9	15.7	15.6
13. Social transfers in kind via market producers	4.0	4.1	4.2	4.2	4.2	4.2	4.2	4.3	4.8	4.7	4.7	4.7	4.8	4.8	4.7	4.9	4.9	4.8	4.8
14. Interest	3.3	3.1	2.9	2.7	2.7	2.6	2.6	2.7	2.6	2.7	2.9	2.9	2.7	2.5	2.3	2.1	2.0	1.9	1.8
15. Subsidies	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.4
16. Other current expenditure	2.3	2.3	2.4	2.4	2.5	2.4	2.4	2.4	2.6	2.6	2.6	2.6	2.8	2.6	2.5	2.5	2.5	2.5	2.5
17. Total current expenditure	40.9	41.3	41.8	41.4	41.4	40.9	40.3	41.4	44.9	44.7	44.1	44.3	44.5	44.0	43.0	42.7	42.3	41.9	41.5
18. Gross saving	2.2	1.2	0.5	0.9	1.3	2.2	2.9	1.7	-2.0	-1.7	-0.6	-0.2	0.3	0.5	1.0	1.5	2.0	2.2	2.4
19. Capital transfers received	0.4	0.4	0.6	0.5	0.6	0.4	0.4	0.6	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.4	0.4	0.4	0.4
20. Total revenue	43.5	42.9	42.9	42.9	43.3	43.6	43.7	43.7	43.4	43.4	44.0	44.6	45.3	45.0	44.6	44.7	44.7	44.5	44.3
21. Gross fixed capital formation	3.0	2.9	3.1	3.1	3.2	3.2	3.2	3.4	3.7	3.5	3.3	3.1	2.9	2.9	2.9	2.7	2.7	2.8	2.9
22. Other capital expenditure	1.2	1.2	1.2	1.2	1.2	1.1	1.0	1.4	1.4	1.6	1.2	1.5	1.1	1.1	1.1	0.9	0.9	0.9	0.9
23. Total expenditure	45.0	45.5	46.1	45.7	45.8	45.2	44.6	46.2	50.0	49.8	48.5	48.9	48.6	48.0	47.0	46.3	46.0	45.5	45.2
24. Tax burden	38.1	37.6	37.7	37.6	37.9	38.2	38.3	38.1	37.4	37.5	38.0	38.6	39.0	39.0	38.6	38.9	39.4	39.2	39.1
25. Net lending (+) or net borrowing (-)	-1.6	-2.6	-3.2	-2.8	-2.5	-1.6	-0.9	-2.5	-6.6	-6.4	-4.6	-4.2	-3.3	-3.0	-2.4	-1.7	-1.2	-1.1	-0.9

Table 31C

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

EU-28	(EUR; annual percentage changes unless otherwise stated)																	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Taxes on production and imports	3.8	1.6	5.0	4.8	6.2	5.6	-2.6	-6.8	7.3	4.6	3.8	1.4	4.0	5.0	0.6	3.4	3.5	3.6
2. Current taxes on income and wealth	-0.2	-0.9	6.0	7.5	9.4	8.2	-1.7	-11.4	3.9	4.5	4.9	2.8	3.3	5.6	1.5	2.7	3.1	3.1
3. Social contributions	3.1	3.1	3.8	3.6	4.5	4.8	3.0	-2.2	2.5	3.2	2.5	1.4	2.6	3.7	2.2	3.3	2.6	3.2
4. Of which actual social contributions	3.1	3.4	4.0	3.6	4.6	4.9	2.8	-2.6	2.5	3.4	2.6	1.4	2.7	4.0	2.2	3.4	2.7	3.3
5. Other current revenue, including sales	1.2	-0.9	6.5	6.6	7.8	7.3	5.7	-1.3	3.7	3.5	2.5	5.3	-1.0	0.6	-1.8	0.5	2.5	2.6
6. Total current revenue	2.1	1.1	5.1	5.4	6.8	6.3	0.2	-6.2	4.4	4.0	3.6	2.2	2.8	4.3	1.1	2.9	3.0	3.2
7. Government consumption expenditure	6.0	3.6	4.7	4.9	5.2	4.3	3.4	1.7	2.8	0.7	1.9	0.8	2.5	3.6	0.4	1.8	2.9	2.7
8. Collective consumption	4.7	3.0	4.5	3.9	4.2	3.7	3.5	0.8	2.1	0.3	1.9	0.4	1.3	2.7	-0.1	1.7	2.6	2.6
9. Social transfers in kind	6.9	3.9	4.9	5.6	5.8	4.6	3.4	2.2	3.2	0.9	2.0	1.1	3.2	4.1	0.7	1.9	3.1	2.8
10. Compensation of employees	5.2	3.2	4.5	4.7	4.3	3.8	2.3	0.9	2.7	0.1	1.1	0.1	2.0	3.1	0.4	1.7	2.6	2.9
11. Intermediate consumption	7.0	2.4	6.9	6.5	6.2	6.1	4.2	1.8	3.2	0.3	2.5	1.3	2.7	4.5	-2.1	1.4	3.0	2.4
12. Social transfers other than in kind	5.1	3.2	4.2	3.6	3.5	4.0	3.1	4.9	3.8	1.4	3.7	1.7	2.5	3.7	0.4	1.6	2.5	2.8
13. Social transfers in kind via market producers	7.1	4.6	4.0	4.5	6.6	4.2	4.3	4.2	3.5	1.9	2.1	2.3	3.9	3.8	3.7	2.7	3.1	2.7
14. Interest	-4.2	-4.5	-0.7	1.5	2.1	8.2	2.8	-9.7	8.0	11.3	1.4	-5.4	-2.8	-6.0	-5.4	-2.0	-2.9	-0.5
15. Subsidies	3.5	-0.3	-1.4	0.4	6.9	5.6	2.6	11.7	2.9	-1.8	0.3	2.1	9.7	6.2	2.0	3.4	5.3	2.9
16. Other current expenditure 1)	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.1	0.0	-0.1	0.1	0.2	-0.2	-0.1	0.0	0.0	0.0	0.0
17. Total current expenditure	4.8	2.7	4.1	4.4	4.4	4.5	3.1	2.3	3.7	1.4	2.5	1.2	2.2	3.1	0.0	1.6	2.6	2.7
18. Gross saving 1)	-1.1	-0.6	0.4	0.4	0.9	0.7	-1.2	-3.7	0.3	1.1	0.4	0.4	0.3	0.5	0.4	0.5	0.2	0.2
19. Capital transfers received	17.0	57.1	-12.1	15.3	-18.5	5.4	33.5	-26.0	-7.7	16.7	-0.1	11.4	1.8	17.3	-20.7	1.7	1.7	4.9
20. Total revenue	2.3	1.6	4.8	5.5	6.4	6.3	0.5	-6.5	4.3	4.2	3.5	2.3	2.8	4.5	0.8	2.9	3.0	3.2
21. Gross fixed capital formation	2.3	7.1	4.2	8.4	5.3	7.5	6.6	2.3	-1.3	-4.4	-4.5	-2.8	2.2	5.3	-6.7	3.9	6.6	5.4
22. Other capital expenditure 1)	0.0	0.0	0.0	0.0	-0.1	-0.1	0.4	0.0	0.2	-0.4	0.3	-0.3	0.0	0.0	-0.2	0.0	-0.1	0.0
23. Total expenditure	4.7	2.9	4.1	4.6	4.3	4.6	4.2	2.0	3.8	0.2	2.7	0.3	2.1	3.2	-0.7	1.9	2.7	2.9
24. Tax burden	2.3	1.8	4.8	5.2	6.6	6.2	-0.1	-7.4	4.4	4.3	3.7	1.9	3.3	4.3	1.5	4.1	3.1	3.3
25. Net lending (+) or net borrowing (-)	-1.0	-0.6	0.3	0.4	0.9	0.7	-1.6	-4.1	0.2	1.8	0.3	0.9	0.3	0.6	0.7	0.5	0.2	0.1

1) Changes in GDP ratios.

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1. Net borrowing (% of GDP) 1)	1.6	2.6	3.2	2.8	2.5	1.6	0.9	2.5	6.6	6.4	4.6	4.2	3.3	3.0	2.4	1.7	1.2	1.1	0.9
2. Interest payments (% of GDP)	3.3	3.1	2.9	2.7	2.7	2.6	2.6	2.7	2.6	2.7	2.9	2.9	2.7	2.5	2.3	2.1	2.0	1.9	1.8
3. Implicit interest rate 2)	5.8	5.4	5.0	4.8	4.6	4.4	4.6	4.7	4.0	3.8	3.8	3.6	3.2	3.0	2.7	2.5	2.5	2.4	2.3
4. Nominal GDP growth rate	4.1	3.6	1.5	5.0	4.5	5.7	5.9	0.6	-5.8	4.2	2.9	2.0	0.8	3.4	5.4	0.7	2.7	3.6	3.6
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	1.6	2.6	3.2	2.8	2.5	1.6	0.9	2.5	6.6	6.4	4.6	4.2	3.3	3.0	2.4	1.7	1.2	1.1	0.9
6. Contribution of nominal GDP growth	-2.3	-2.1	-0.9	-2.9	-2.6	-3.3	-3.4	-0.3	3.7	-2.9	-2.2	-1.6	-0.7	-2.9	-4.5	-0.6	-2.2	-2.9	-2.9
7. Stock-flow adjustment 3)	0.0	-1.0	-0.8	0.6	0.7	0.3	-0.1	1.0	1.7	2.3	0.8	0.9	-0.5	0.9	0.0	-2.4	-0.3	0.0	0.1
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.8	-0.5	0.3	0.1	-0.2	-1.0	-1.8	-0.2	4.0	3.7	1.7	1.4	0.6	0.4	0.1	-0.4	-0.8	-0.8	-0.9
9. Snow-ball effect	1.0	1.0	2.0	-0.1	0.1	-0.8	-0.7	2.4	6.3	-0.3	0.7	1.3	2.0	-0.4	-2.2	1.5	-0.2	-1.0	-1.0
10. Stock-flow adjustment 3)	0.0	-1.0	-0.8	0.6	0.7	0.3	-0.1	1.0	1.7	2.3	0.8	0.9	-0.5	0.9	0.0	-2.4	-0.3	0.0	0.1
(% of GDP)																			
11. Change in gross debt 5)	-0.7	-0.5	1.5	0.6	0.6	-1.4	-2.6	3.2	12.1	5.7	3.1	3.6	2.1	0.9	-2.1	-1.3	-1.3	-1.9	-1.8
12. Level of gross debt (end of year)	59.3	58.8	60.3	60.9	61.5	60.1	57.5	60.7	72.7	78.5	81.6	85.2	87.3	88.2	86.1	84.8	83.5	81.6	79.8

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

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

3) Line 7 = line 10.

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

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

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GENERAL GOVERNMENT DATA – TIME SERIES

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

