

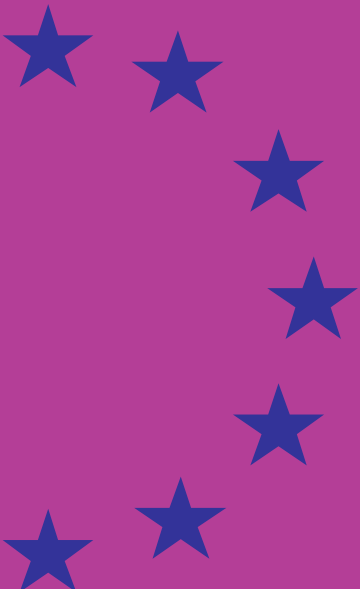


General Government Data

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

AUTUMN 2018



European Commission

Directorate-General for Economic and Financial Affairs

General Government Data

General Government Revenue, Expenditure, Balances and Gross Debt

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Cut-off date: 22 October 2018

Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2017 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2018 - 2020 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2018.

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

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

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

PART I: TABLES BY COUNTRY

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

A: *General government accounts in national currency.*

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

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

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

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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 |
| 38. Final consumption expenditure | 48. Total current expenditure | 58. Gross domestic product at current market prices |
| 39. Collective consumption expenditure | 49. Gross saving | |
| 40. Social transfers in kind | 50. Capital transfers received | |
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A: *National currency*

B: *As percentage of GDP at market prices*

C: *Annual percentage change*

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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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	25.7	33.5	40.0	41.8	43.7	44.3	43.5	46.7	48.2	50.7	51.3	52.1	52.9	55.3	57.3	60.1	62.0	63.9
2. Current taxes on income and wealth	33.7	42.8	50.7	52.7	54.7	57.1	52.1	55.7	59.7	62.5	65.7	67.1	68.0	68.8	73.8	75.2	77.0	79.3
3. Social contributions	33.8	39.9	47.6	49.8	52.9	55.9	57.3	58.7	61.8	64.3	66.0	66.8	68.0	67.6	69.5	71.4	73.4	75.4
4. Of which actual social contributions	29.6	34.7	41.3	43.0	45.7	48.4	49.4	50.5	53.0	55.2	56.4	57.2	58.8	58.1	59.6	61.2	62.9	64.6
5. Other current revenue, including sales	7.3	8.9	11.7	12.3	12.9	14.3	14.7	16.3	18.0	18.7	19.3	18.6	18.1	19.3	20.4	21.4	22.1	22.8
6. Total current revenue	100.5	125.1	149.9	156.6	164.2	171.6	167.7	177.3	187.7	196.2	202.3	204.6	207.0	211.0	221.0	228.1	234.5	241.4
7. Government consumption expenditure	44.7	53.9	68.9	71.5	74.4	79.9	83.8	86.0	90.1	94.0	96.1	97.3	98.1	99.4	102.2	104.8	107.7	110.9
8. Collective consumption	18.2	21.6	26.3	27.4	28.4	30.1	31.2	31.2	32.4	33.7	34.9	34.5	34.0	33.7	34.3	35.2	36.3	37.5
9. Social transfers in kind	26.6	32.3	42.5	44.1	46.0	49.7	52.6	54.8	57.8	60.3	61.2	62.9	64.1	65.7	67.9	69.7	71.4	73.4
10. Compensation of employees	24.4	28.8	36.4	38.0	39.6	41.9	43.7	44.9	46.8	48.7	50.2	50.9	51.1	52.3	54.0	55.4	56.9	58.5
11. Intermediate consumption	7.5	9.4	12.5	12.9	12.9	14.0	15.0	15.2	15.9	16.5	17.1	17.0	16.7	16.8	17.5	18.1	18.8	19.5
12. Social transfers other than in kind	32.9	37.2	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	77.6	80.0	83.6
13. Social transfers in kind via market producers	12.1	15.3	21.0	21.5	22.7	25.0	26.7	27.7	29.4	30.7	31.2	32.1	32.9	33.7	34.8	36.0	37.2	38.5
14. Interest	18.9	17.2	13.6	13.4	13.7	14.0	13.3	13.2	13.6	14.0	13.0	13.1	12.4	12.1	10.9	10.7	10.5	10.2
15. Subsidies	3.7	4.3	6.7	8.0	9.3	10.3	10.7	12.4	13.4	13.3	13.6	14.0	14.1	14.3	14.7	15.1	15.7	16.8
16. Other current expenditure	4.0	4.8	6.3	6.4	6.0	6.5	7.7	7.7	8.0	8.3	8.5	8.4	8.4	9.2	7.9	8.8	9.0	9.2
17. Total current expenditure	103.7	117.1	143.2	148.4	155.0	165.8	175.4	180.8	189.3	196.9	201.7	204.6	206.3	211.3	215.0	221.6	228.1	236.3
18. Gross saving	-3.1	8.0	6.7	8.2	9.2	5.8	-7.7	-3.4	-1.5	-0.6	0.5	0.0	0.7	-0.4	6.1	6.4	6.4	5.2
19. Capital transfers received	0.9	1.3	2.3	2.4	2.4	2.5	2.4	2.8	3.0	3.9	4.5	4.1	3.8	4.0	4.1	4.2	4.4	4.7
20. Total revenue	101.5	126.5	152.2	159.0	166.5	174.1	170.1	180.1	190.8	200.1	206.8	208.7	210.8	214.9	225.1	232.3	238.9	246.1
21. Gross fixed capital formation	4.9	6.3	6.6	6.4	7.0	7.4	8.1	8.4	9.3	9.6	9.3	9.4	9.5	9.3	9.8	11.0	11.7	12.3
22. Other capital expenditure	2.3	3.3	11.0	3.5	4.3	4.8	5.3	5.6	8.2	10.0	8.0	7.2	5.2	4.6	4.3	4.1	4.1	4.2
23. Total expenditure	110.9	126.7	160.8	158.3	166.3	178.0	188.9	194.7	206.7	216.5	219.0	221.1	220.9	225.2	229.0	236.8	243.9	252.7
24. Tax burden	90.7	113.3	135.0	140.9	147.8	153.7	148.5	156.7	165.1	173.0	178.5	181.5	184.9	187.4	196.2	202.3	207.9	214.3
25. Net lending (+) or net borrowing (-)	-9.4	-0.2	-8.6	0.7	0.2	-3.9	-18.8	-14.6	-15.9	-16.4	-12.3	-12.4	-10.1	-10.3	-3.9	-4.5	-5.0	-6.5

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	12.2	13.0	12.8	12.8	12.7	12.5	12.5	12.8	12.7	13.1	13.1	13.0	12.9	13.0	13.0	13.2	13.2	13.2
2. Current taxes on income and wealth	15.9	16.6	16.3	16.1	15.9	16.1	14.9	15.3	15.8	16.1	16.7	16.8	16.6	16.2	16.8	16.5	16.3	16.3
3. Social contributions	16.0	15.4	15.3	15.2	15.3	15.8	16.4	16.1	16.3	16.6	16.8	16.7	16.5	15.9	15.8	15.7	15.6	15.5
4. Of which actual social contributions	14.0	13.4	13.2	13.2	13.3	13.7	14.2	13.8	14.0	14.2	14.4	14.3	14.3	13.7	13.6	13.4	13.4	13.3
5. Other current revenue, including sales	3.5	3.5	3.8	3.8	3.7	4.0	4.2	4.5	4.7	4.8	4.9	4.7	4.4	4.5	4.7	4.7	4.7	4.7
6. Total current revenue	47.5	48.5	48.1	47.9	47.6	48.5	48.1	48.6	49.5	50.6	51.6	51.1	50.4	49.7	50.3	50.1	49.8	49.7
7. Government consumption expenditure	21.1	20.9	22.1	21.9	21.6	22.6	24.0	23.6	23.8	24.3	24.5	24.3	23.9	23.4	23.3	23.0	22.9	22.8
8. Collective consumption	8.6	8.4	8.4	8.4	8.2	8.5	9.0	8.6	8.5	8.7	8.9	8.6	8.3	7.9	7.8	7.7	7.7	7.7
9. Social transfers in kind	12.5	12.5	13.7	13.5	13.3	14.0	15.1	15.0	15.2	15.6	15.6	15.7	15.6	15.5	15.5	15.3	15.2	15.1
10. Compensation of employees	11.5	11.1	11.7	11.6	11.5	11.8	12.5	12.3	12.3	12.6	12.8	12.7	12.4	12.3	12.3	12.2	12.1	12.0
11. Intermediate consumption	3.6	3.7	4.0	3.9	3.7	4.0	4.3	4.2	4.2	4.3	4.4	4.2	4.1	4.0	4.0	4.0	4.0	4.0
12. Social transfers other than in kind	15.6	14.4	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	17.0	17.0	17.2
13. Social transfers in kind via market producers	5.7	5.9	6.8	6.6	6.6	7.1	7.7	7.6	7.8	7.9	7.9	8.0	8.0	7.9	7.9	7.9	7.9	7.9
14. Interest	9.0	6.7	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.3	3.0	2.8	2.5	2.4	2.2	2.1
15. Subsidies	1.8	1.7	2.2	2.4	2.7	2.9	3.1	3.4	3.5	3.4	3.5	3.5	3.4	3.4	3.3	3.3	3.3	3.4
16. Other current expenditure	1.9	1.8	2.0	2.0	1.7	1.8	2.2	2.1	2.1	2.1	2.2	2.1	2.1	2.2	1.8	1.9	1.9	1.9
17. Total current expenditure	49.0	45.4	46.0	45.4	45.0	46.8	50.3	49.5	49.9	50.8	51.4	51.1	50.2	49.8	49.0	48.7	48.4	48.6
18. Gross saving	-1.5	3.1	2.1	2.5	2.7	1.6	-2.2	-0.9	-0.4	-0.2	0.1	0.0	0.2	-0.1	1.4	1.4	1.4	1.1
19. Capital transfers received	0.4	0.5	0.7	0.7	0.7	0.7	0.7	0.8	0.8	1.0	1.1	1.0	0.9	0.9	0.9	0.9	0.9	1.0
20. Total revenue	47.9	49.0	48.9	48.7	48.3	49.2	48.8	49.3	50.3	51.6	52.7	52.2	51.3	50.6	51.3	51.0	50.7	50.6
21. Gross fixed capital formation	2.3	2.4	2.1	2.0	2.0	2.1	2.3	2.3	2.4	2.5	2.4	2.3	2.3	2.2	2.2	2.4	2.5	2.5
22. Other capital expenditure	1.1	1.3	3.5	1.1	1.2	1.4	1.5	1.5	2.2	2.6	2.1	1.8	1.3	1.1	1.0	0.9	0.9	0.9
23. Total expenditure	52.4	49.1	51.6	48.5	48.2	50.3	54.2	53.3	54.5	55.9	55.8	55.3	53.7	53.0	52.2	52.0	51.8	52.0
24. Tax burden	42.9	43.9	43.4	43.1	42.9	43.4	42.6	42.9	43.5	44.6	45.5	45.4	45.0	44.1	44.7	44.4	44.1	44.1
25. Net lending (+) or net borrowing (-)	-4.4	-0.1	-2.8	0.2	0.1	-1.1	-5.4	-4.0	-4.2	-4.2	-3.1	-3.1	-2.5	-2.4	-0.9	-1.0	-1.1	-1.3

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

	1996	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	6.1	4.4	5.1	4.6	4.6	1.1	-1.6	7.2	3.4	5.1	1.1	1.6	1.5	4.7	3.5	4.9	3.1	3.2
2. Current taxes on income and wealth	2.1	6.6	4.9	3.9	3.9	4.4	-8.7	6.8	7.3	4.7	5.1	2.2	1.4	1.1	7.3	1.9	2.4	3.0
3. Social contributions	2.6	2.9	2.7	4.7	6.2	5.8	2.5	2.4	5.2	4.1	2.6	1.2	1.8	-0.6	2.9	2.7	2.8	2.7
4. Of which actual social contributions	2.3	2.7	2.7	4.2	6.3	5.8	2.1	2.3	5.0	4.1	2.2	1.3	2.8	-1.2	2.7	2.7	2.8	2.6
5. Other current revenue, including sales	7.6	6.2	10.0	5.1	4.5	11.1	2.7	10.9	10.5	3.8	3.5	-3.5	-2.9	6.4	6.0	4.7	3.6	2.9
6. Total current revenue	3.7	4.8	4.6	4.4	4.9	4.5	-2.3	5.8	5.9	4.5	3.1	1.2	1.2	1.9	4.8	3.2	2.8	3.0
7. Government consumption expenditure	3.8	5.0	4.6	3.9	4.1	7.3	4.9	2.6	4.8	4.3	2.2	1.3	0.7	1.4	2.8	2.6	2.8	2.9
8. Collective consumption	1.0	6.0	4.5	4.0	3.8	6.0	3.7	0.1	3.5	4.2	3.6	-1.3	-1.5	-0.8	1.9	2.4	3.3	3.3
9. Social transfers in kind	5.8	4.4	4.7	3.7	4.2	8.1	5.7	4.2	5.5	4.4	1.4	2.8	1.9	2.5	3.3	2.6	2.5	2.8
10. Compensation of employees	2.2	3.6	5.2	4.4	4.3	5.7	4.4	2.7	4.1	4.0	3.2	1.4	0.5	2.4	3.1	2.7	2.6	2.9
11. Intermediate consumption	6.1	4.6	2.9	3.0	0.4	8.4	7.1	1.0	4.6	3.9	3.6	-0.6	-1.9	1.0	4.1	2.9	4.2	3.8
12. Social transfers other than in kind	2.9	2.6	3.7	3.4	5.2	6.5	7.6	2.6	4.2	5.2	4.2	1.5	2.1	3.1	3.1	3.3	3.1	4.4
13. Social transfers in kind via market producers	7.3	6.7	4.8	2.2	5.4	10.2	6.9	3.9	6.0	4.5	1.5	3.0	2.4	2.6	3.2	3.3	3.5	3.3
14. Interest	-3.0	2.4	-5.4	-1.5	2.6	2.3	-4.9	-1.3	3.5	2.4	-7.1	0.7	-4.7	-3.0	-10.0	-1.2	-2.5	-2.5
15. Subsidies	13.9	0.7	32.1	18.3	16.4	11.0	3.9	15.7	8.1	-0.5	2.1	3.0	0.5	1.5	3.0	2.8	4.1	6.7
16. Other current expenditure 1)	0.0	0.0	0.0	-0.1	-0.2	0.1	0.4	-0.1	0.0	0.0	0.0	-0.1	0.0	0.1	-0.4	0.1	0.0	0.0
17. Total current expenditure	2.8	3.5	4.4	3.6	4.5	7.0	5.8	3.1	4.7	4.0	2.5	1.4	0.8	2.4	1.7	3.1	2.9	3.6
18. Gross saving 1)	0.4	0.6	0.1	0.4	0.2	-1.0	-3.8	1.3	0.5	0.2	0.3	-0.1	0.2	-0.3	1.5	0.0	-0.1	-0.3
19. Capital transfers received	7.4	-12.2	-3.9	5.2	-2.0	6.8	-4.4	15.9	8.4	26.5	16.8	-8.3	-7.0	3.5	2.6	2.9	5.6	6.8
20. Total revenue	3.7	4.6	4.5	4.5	4.8	4.5	-2.3	5.9	5.9	4.9	3.3	1.0	1.0	1.9	4.7	3.2	2.9	3.0
21. Gross fixed capital formation	-4.1	5.3	7.0	-3.1	9.5	5.5	9.6	3.2	10.5	4.0	-4.1	1.3	1.0	-1.5	4.9	12.3	6.7	4.9
22. Other capital expenditure 1)	0.1	0.0	2.6	-2.5	0.2	0.1	0.2	0.0	0.6	0.4	-0.5	-0.3	-0.5	-0.2	-0.1	-0.1	0.0	0.0
23. Total expenditure	2.6	3.6	10.0	-1.6	5.1	7.0	6.1	3.1	6.1	4.7	1.2	1.0	-0.1	2.0	1.7	3.4	3.0	3.6
24. Tax burden	3.3	4.8	4.0	4.3	4.9	4.0	-3.4	5.5	5.3	4.8	3.2	1.7	1.9	1.3	4.7	3.1	2.8	3.0
25. Net lending (+) or net borrowing (-)	0.5	0.5	-2.6	3.0	-0.2	-1.2	-4.3	1.4	-0.2	0.0	1.1	0.0	0.6	0.0	1.5	-0.1	-0.1	-0.3

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	4.4	-0.2	2.8	-0.2	-0.1	1.1	5.4	4.0	4.2	4.2	3.1	3.1	2.5	2.4	0.9	1.0	1.1	1.3	
2. Interest payments (% of GDP)	9.0	6.5	4.4	4.1	4.0	4.0	3.8	3.6	3.6	3.6	3.3	3.3	3.0	2.8	2.5	2.4	2.2	2.1	
3. Implicit interest rate 2)	:	6.2	4.7	4.5	4.6	4.7	4.1	3.8	3.7	3.6	3.2	3.2	2.9	2.8	2.4	2.4	2.3	2.2	
4. Nominal GDP growth rate	3.6	2.9	4.3	4.9	5.5	2.7	-1.5	4.7	3.8	2.2	1.2	2.0	2.7	3.3	3.4	3.7	3.4	3.2	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	4.4	-0.2	2.8	-0.2	-0.1	1.1	5.4	4.0	4.2	4.2	3.1	3.1	2.5	2.4	0.9	1.0	1.1	1.3	
6. Contribution of nominal GDP growth	:	-3.1	-4.0	-4.4	-4.8	-2.3	1.4	-4.4	-3.7	-2.2	-1.3	-2.0	-2.9	-3.4	-3.5	-3.7	-3.4	-3.1	
7. Stock-flow adjustment 3)	:	2.1	-0.7	1.0	0.8	6.7	0.2	0.6	2.4	-0.3	-0.7	1.1	-0.7	0.6	-0.1	0.7	0.7	0.7	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-4.5	-6.7	-1.6	-4.3	-4.0	-2.9	1.6	0.4	0.6	0.6	-0.2	-0.2	-0.6	-0.4	-1.6	-1.4	-1.2	-0.8	
9. Snow-ball effect	:	3.4	0.4	-0.3	-0.8	1.7	5.2	-0.8	-0.1	1.4	2.0	1.2	0.2	-0.6	-1.0	-1.4	-1.1	-1.0	
10. Stock-flow adjustment 3)	:	2.1	-0.7	1.0	0.8	6.7	0.2	0.6	2.4	-0.3	-0.7	1.1	-0.7	0.6	-0.1	0.7	0.7	0.7	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.2	-1.8	-3.6	-4.0	5.5	7.0	0.2	2.9	1.7	1.1	2.1	-1.1	-0.4	-2.7	-2.0	-1.6	-1.1	
12. Level of gross debt (end of year)	130.5	107.6	94.7	91.1	87.0	92.5	99.5	99.7	102.6	104.3	105.5	107.6	106.5	106.1	103.4	101.4	99.8	98.7	

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 2A

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

Germany

(Mrd EURO-DEM)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	196	227	237	246	269	274	276	278	295	301	306	314	326	335	345	357	366	381
2. Current taxes on income and wealth	222	263	242	270	294	308	275	274	299	320	341	354	372	397	421	445	461	478
3. Social contributions	343	382	400	404	404	412	416	426	442	454	465	482	501	524	549	572	592	612
4. Of which actual social contributions	320	357	371	375	375	382	384	394	409	421	432	448	466	488	512	534	553	572
5. Other current revenue, including sales	88	85	96	99	104	109	115	123	135	135	137	146	146	145	149	153	158	161
6. Total current revenue	849	957	975	1019	1071	1102	1081	1101	1172	1210	1249	1296	1344	1400	1464	1528	1577	1632
7. Government consumption expenditure	364	395	423	430	440	458	481	493	506	520	543	564	587	615	639	661	691	718
8. Collective consumption	148	155	161	163	163	170	176	178	182	190	195	200	204	214	223	231	241	251
9. Social transfers in kind	216	240	262	268	277	288	305	315	324	330	348	364	383	402	416	430	449	467
10. Compensation of employees	165	174	182	183	184	189	198	204	209	212	218	224	230	238	247	255	264	273
11. Intermediate consumption	71	77	89	92	96	103	112	118	124	127	133	138	144	150	156	161	169	173
12. Social transfers other than in kind	326	369	412	409	402	405	426	430	424	430	439	451	469	487	506	521	547	565
13. Social transfers in kind via market producers	138	155	169	174	180	187	198	204	210	215	228	240	252	268	278	287	301	315
14. Interest	65	66	63	65	67	68	65	64	68	63	56	47	42	37	34	31	31	30
15. Subsidies	38	34	25	25	25	24	32	30	27	25	26	26	27	28	28	29	29	31
16. Other current expenditure	38	42	42	42	43	47	46	52	52	58	74	73	75	76	75	82	86	90
17. Total current expenditure	840	917	983	990	997	1024	1078	1101	1113	1130	1173	1200	1240	1284	1325	1366	1427	1477
18. Gross saving	9	40	-8	30	74	78	4	-1	59	80	76	96	104	116	139	162	150	154
19. Capital transfers received	9	8	10	9	10	9	10	10	10	11	10	12	12	15	10	10	13	12
20. Total revenue	859	965	984	1028	1081	1112	1091	1110	1183	1221	1259	1309	1356	1416	1474	1538	1590	1644
21. Gross fixed capital formation	49	49	43	48	49	53	58	59	62	62	60	61	64	68	73	80	86	92
22. Other capital expenditure	148	-19	37	32	31	39	35	58	34	30	30	31	29	34	42	39	35	36
23. Total expenditure	1038	947	1063	1070	1076	1116	1171	1219	1209	1222	1263	1292	1333	1387	1440	1484	1548	1605
24. Tax burden	744	854	858	900	946	973	943	954	1013	1051	1087	1126	1178	1233	1291	1349	1393	1443
25. Net lending (+) or net borrowing (-)	-179	18	-79	-41	5	-5	-80	-109	-26	-1	-4	17	24	29	34	53	41	39

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	10.3	10.7	10.3	10.3	10.7	10.7	11.2	10.8	10.9	10.9	10.8	10.7	10.7	10.6	10.5	10.5	10.4	10.4
2. Current taxes on income and wealth	11.7	12.4	10.5	11.3	11.7	12.0	11.2	10.6	11.1	11.6	12.0	12.0	12.2	12.6	12.9	13.1	13.1	13.1
3. Social contributions	18.1	18.1	17.4	16.9	16.1	16.1	16.9	16.5	16.4	16.5	16.5	16.4	16.4	16.6	16.7	16.9	16.8	16.8
4. Of which actual social contributions	16.8	16.9	16.1	15.7	14.9	14.9	15.6	15.3	15.1	15.3	15.3	15.2	15.3	15.4	15.6	15.8	15.7	15.7
5. Other current revenue, including sales	4.6	4.0	4.2	4.1	4.1	4.2	4.7	4.8	5.0	4.9	4.9	5.0	4.8	4.6	4.5	4.5	4.5	4.4
6. Total current revenue	44.7	45.2	42.4	42.6	42.6	43.0	43.9	42.7	43.4	43.9	44.2	44.1	44.1	44.3	44.7	45.0	44.8	44.7
7. Government consumption expenditure	19.1	18.7	18.4	18.0	17.5	17.9	19.6	19.1	18.7	18.8	19.2	19.2	19.3	19.5	19.5	19.5	19.6	19.7
8. Collective consumption	7.8	7.3	7.0	6.8	6.5	6.6	7.2	6.9	6.7	6.9	6.9	6.8	6.7	6.8	6.8	6.8	6.8	6.9
9. Social transfers in kind	11.4	11.3	11.4	11.2	11.0	11.2	12.4	12.2	12.0	12.0	12.3	12.4	12.6	12.7	12.7	12.7	12.8	12.8
10. Compensation of employees	8.7	8.2	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	7.5	7.5	7.5
11. Intermediate consumption	3.7	3.6	3.9	3.9	3.8	4.0	4.5	4.6	4.6	4.6	4.7	4.7	4.7	4.8	4.8	4.7	4.8	4.8
12. Social transfers other than in kind	17.2	17.4	17.9	17.1	16.0	15.8	17.3	16.7	15.7	15.6	15.5	15.4	15.4	15.4	15.4	15.4	15.5	15.5
13. Social transfers in kind via market producers	7.3	7.3	7.4	7.3	7.2	7.3	8.1	7.9	7.8	7.8	8.1	8.2	8.3	8.5	8.5	8.5	8.6	8.6
14. Interest	3.4	3.1	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.6	1.4	1.2	1.0	0.9	0.9	0.8
15. Subsidies	2.0	1.6	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	0.8	0.8	0.8
16. Other current expenditure	2.0	2.0	1.8	1.7	1.7	1.8	1.9	2.0	1.9	2.1	2.6	2.5	2.5	2.4	2.3	2.4	2.5	2.5
17. Total current expenditure	44.2	43.3	42.7	41.4	39.7	40.0	43.8	42.7	41.2	41.0	41.5	40.8	40.7	40.6	40.4	40.3	40.5	40.5
18. Gross saving	0.5	1.9	-0.3	1.2	3.0	3.0	0.1	0.0	2.2	2.9	2.7	3.3	3.4	3.7	4.2	4.8	4.3	4.2
19. Capital transfers received	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.3	0.3	0.4	0.3
20. Total revenue	45.2	45.6	42.8	43.0	43.0	43.4	44.3	43.0	43.8	44.3	44.5	44.5	44.5	44.8	45.0	45.3	45.1	45.0
21. Gross fixed capital formation	2.6	2.3	1.9	2.0	1.9	2.1	2.4	2.3	2.3	2.2	2.1	2.1	2.1	2.2	2.2	2.4	2.4	2.5
22. Other capital expenditure	7.8	-0.9	1.6	1.3	1.2	1.5	1.4	2.3	1.3	1.1	1.1	1.1	0.9	1.1	1.3	1.1	1.0	1.0
23. Total expenditure	54.7	44.7	46.2	44.7	42.8	43.6	47.6	47.3	44.7	44.3	44.7	44.0	43.7	43.9	43.9	43.8	43.9	44.0
24. Tax burden	39.2	40.3	37.3	37.6	37.7	38.0	38.3	37.0	37.5	38.1	38.5	38.3	38.6	39.0	39.4	39.8	39.5	39.5
25. Net lending (+) or net borrowing (-)	-9.4	0.9	-3.4	-1.7	0.2	-0.2	-3.2	-4.2	-1.0	0.0	-0.1	0.6	0.8	0.9	1.0	1.6	1.2	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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	0.3	1.9	0.8	3.9	9.6	1.5	0.7	0.8	6.3	1.9	1.7	2.8	3.6	2.7	3.1	3.6	2.5	3.9
2. Current taxes on income and wealth	0.5	4.7	4.4	11.6	8.6	4.8	-10.7	-0.2	9.2	6.8	6.5	3.9	5.2	6.7	6.1	5.6	3.6	3.6
3. Social contributions	4.9	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	4.7	4.3	3.5	3.3
4. Of which actual social contributions	5.0	0.8	-0.4	1.1	-0.2	2.0	0.5	2.4	4.0	2.9	2.4	3.8	4.1	4.6	4.9	4.5	3.6	3.3
5. Other current revenue, including sales	-1.3	-0.4	7.6	2.8	4.8	4.8	6.3	6.3	10.4	-0.4	1.7	6.4	-0.3	-0.6	2.8	3.0	2.8	2.5
6. Total current revenue	2.1	1.7	1.9	4.6	5.1	2.9	-1.9	1.8	6.5	3.2	3.2	3.8	3.7	4.2	4.5	4.4	3.2	3.5
7. Government consumption expenditure	2.8	1.1	1.0	1.7	2.2	4.1	5.2	2.5	2.5	2.8	4.5	3.9	4.2	4.8	3.8	3.4	4.5	3.9
8. Collective consumption	1.6	-1.5	-0.9	1.0	0.1	4.2	4.1	1.1	2.0	4.2	3.0	2.2	2.2	4.7	4.5	3.4	4.5	3.9
9. Social transfers in kind	3.6	2.9	2.1	2.2	3.4	4.0	5.8	3.3	2.8	2.0	5.3	4.8	5.2	4.8	3.4	3.4	4.6	4.0
10. Compensation of employees	1.9	0.3	0.0	0.5	0.5	2.7	4.6	2.9	2.5	1.8	2.6	3.1	2.4	3.5	3.8	3.3	3.6	3.2
11. Intermediate consumption	0.3	-0.8	5.1	4.1	4.0	7.6	8.1	5.7	5.1	2.0	5.1	3.5	4.5	4.4	4.1	2.8	5.0	2.9
12. Social transfers other than in kind	5.9	-0.4	0.4	-0.8	-1.7	0.8	5.3	0.9	-1.4	1.5	2.0	2.9	4.0	3.7	4.0	3.0	4.9	3.4
13. Social transfers in kind via market producers	5.0	3.0	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	3.3	4.8	4.6
14. Interest	0.7	5.7	-0.2	2.5	3.6	2.2	-5.1	-1.7	5.7	-6.5	-12.0	-15.4	-9.9	-11.7	-9.5	-7.2	-2.5	-2.0
15. Subsidies	-3.4	-3.4	-6.3	1.1	-3.1	-1.2	33.2	-8.2	-7.6	-10.4	5.1	1.9	3.8	2.6	1.3	1.1	2.4	4.1
16. Other current expenditure 1)	0.0	0.1	0.1	-0.1	0.0	0.1	0.0	0.1	-0.1	0.2	0.5	-0.1	0.0	-0.1	-0.1	0.1	0.0	0.0
17. Total current expenditure	3.4	1.0	1.1	0.7	0.7	2.8	5.2	2.2	1.1	1.5	3.8	2.3	3.3	3.6	3.2	3.1	4.5	3.5
18. Gross saving 1)	-0.6	0.3	0.3	1.6	1.7	0.1	-2.9	-0.2	2.2	0.7	-0.2	0.6	0.1	0.2	0.6	0.5	-0.5	0.0
19. Capital transfers received	-19.2	-9.2	-0.5	-4.2	8.2	-4.4	2.1	-0.4	8.6	6.0	-5.7	18.7	-1.3	25.0	-33.3	-0.9	24.1	-3.8
20. Total revenue	1.8	1.6	1.8	4.5	5.1	2.9	-1.9	1.8	6.5	3.2	3.1	3.9	3.7	4.4	4.1	4.3	3.4	3.4
21. Gross fixed capital formation	-2.1	0.0	-1.7	10.0	1.8	8.5	9.8	2.6	3.4	0.4	-2.2	0.4	5.9	6.3	7.5	8.9	7.8	6.5
22. Other capital expenditure 1)	-6.5	-2.3	0.1	-0.3	-0.1	0.3	-0.1	0.8	-1.0	-0.2	0.0	0.0	-0.1	0.1	0.2	-0.1	-0.1	0.0
23. Total expenditure	-9.2	-3.8	1.1	0.6	0.6	3.7	4.9	4.2	-0.9	1.1	3.4	2.3	3.2	4.1	3.8	3.1	4.3	3.6
24. Tax burden	2.4	2.3	1.3	4.8	5.2	2.8	-3.1	1.2	6.2	3.8	3.4	3.6	4.6	4.7	4.7	4.5	3.3	3.6
25. Net lending (+) or net borrowing (-)	5.9	2.6	0.3	1.7	1.9	-0.4	-3.1	-1.0	3.3	0.9	-0.1	0.7	0.2	0.1	0.1	0.5	-0.4	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	9.4	3.1	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.0	0.1	-0.6	-0.8	-0.9	-1.0	-1.6	-1.2	-1.1	
2. Interest payments (% of GDP)	3.4	3.0	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.3	2.0	1.6	1.4	1.2	1.0	0.9	0.9	0.8	
3. Implicit interest rate 2)	:	5.3	4.3	4.2	4.2	4.3	3.9	3.6	3.2	3.0	2.5	2.1	1.9	1.7	1.6	1.5	1.5	1.5	
4. Nominal GDP growth rate	3.7	3.0	1.3	4.0	5.0	1.9	-4.0	4.9	4.8	2.0	2.5	4.0	3.8	3.6	3.7	3.5	3.9	3.6	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	9.4	3.1	3.4	1.7	-0.2	0.2	3.2	4.2	1.0	0.0	0.1	-0.6	-0.8	-0.9	-1.0	-1.6	-1.2	-1.1	
6. Contribution of nominal GDP growth	:	-1.7	-0.9	-2.6	-3.2	-1.2	2.7	-3.4	-3.7	-1.6	-1.9	-3.0	-2.7	-2.5	-2.4	-2.2	-2.3	-1.9	
7. Stock-flow adjustment 3)	:	-2.5	-0.3	0.4	0.5	2.5	1.5	7.5	0.4	2.8	-0.7	0.6	-0.2	0.4	-0.5	0.0	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	6.0	0.1	0.7	-1.0	-2.9	-2.5	0.6	1.7	-1.5	-2.3	-1.8	-2.2	-2.2	-2.1	-2.1	-2.5	-2.0	-1.9	
9. Snow-ball effect	:	1.3	1.9	0.1	-0.5	1.5	5.3	-0.9	-1.2	0.7	0.0	-1.4	-1.3	-1.3	-1.4	-1.2	-1.4	-1.1	
10. Stock-flow adjustment 3)	:	-2.5	-0.3	0.4	0.5	2.5	1.5	7.5	0.4	2.8	-0.7	0.6	-0.2	0.4	-0.5	0.0	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.1	2.2	-0.5	-2.8	1.5	7.4	8.4	-2.3	1.2	-2.4	-2.9	-3.7	-3.0	-4.0	-3.7	-3.4	-3.0	
12. Level of gross debt (end of year)	54.8	57.7	67.0	66.5	63.7	65.2	72.6	81.0	78.6	79.9	77.4	74.5	70.8	67.9	63.9	60.1	56.7	53.7	

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 3A

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

Estonia

(Mrd EURO-EEK)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	0.360	0.770	1.420	1.800	2.170	1.990	2.060	2.020	2.240	2.470	2.520	2.750	2.930	3.180	3.350	3.640	3.930	4.160
2. Current taxes on income and wealth	0.300	0.480	0.780	0.950	1.200	1.280	1.040	0.970	1.050	1.180	1.360	1.480	1.610	1.630	1.710	1.880	1.910	1.990
3. Social contributions	0.340	0.680	1.160	1.370	1.700	1.920	1.850	1.910	1.970	2.040	2.120	2.220	2.340	2.480	2.700	3.000	3.200	3.370
4. Of which actual social contributions	0.340	0.670	1.150	1.350	1.680	1.890	1.820	1.880	1.930	2.000	2.080	2.180	2.290	2.430	2.640	2.930	3.130	3.290
5. Other current revenue, including sales	0.150	0.290	0.550	0.710	0.790	0.850	0.930	0.880	0.930	0.980	0.970	1.070	1.090	1.070	1.220	1.330	1.420	1.480
6. Total current revenue	1.160	2.220	3.910	4.820	5.860	6.040	5.880	5.780	6.190	6.670	6.970	7.520	7.960	8.350	8.980	9.850	10.460	11.000
7. Government consumption expenditure	0.720	1.180	1.890	2.130	2.600	3.080	2.980	2.960	3.100	3.300	3.570	3.830	4.130	4.400	4.690	5.030	5.370	5.710
8. Collective consumption	0.270	0.530	0.830	0.930	1.160	1.360	1.270	1.280	1.350	1.460	1.600	1.740	1.860	1.970	2.080	2.180	2.290	2.410
9. Social transfers in kind	0.450	0.650	1.060	1.200	1.440	1.720	1.710	1.680	1.750	1.840	1.970	2.100	2.270	2.430	2.610	2.850	3.080	3.300
10. Compensation of employees	0.330	0.670	1.110	1.250	1.530	1.840	1.780	1.710	1.780	1.840	2.010	2.160	2.340	2.480	2.670	2.860	3.050	3.220
11. Intermediate consumption	0.300	0.480	0.740	0.830	0.940	1.070	0.970	1.010	1.100	1.180	1.250	1.330	1.380	1.460	1.560	1.650	1.760	1.890
12. Social transfers other than in kind	0.260	0.590	1.000	1.170	1.370	1.720	1.950	1.870	1.870	1.920	2.020	2.120	2.350	2.520	2.700	2.930	3.160	3.400
13. Social transfers in kind via market producers	0.040	0.100	0.150	0.170	0.220	0.260	0.270	0.260	0.280	0.310	0.330	0.350	0.380	0.420	0.440	0.470	0.510	0.540
14. Interest	0.010	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	0.010
15. Subsidies	0.020	0.070	0.080	0.110	0.140	0.160	0.130	0.160	0.160	0.160	0.120	0.090	0.090	0.110	0.110	0.120	0.130	0.140
16. Other current expenditure	0.010	0.040	0.180	0.250	0.260	0.260	0.300	0.280	0.300	0.320	0.370	0.350	0.400	0.430	0.390	0.430	0.460	0.490
17. Total current expenditure	0.980	1.950	3.280	3.800	4.480	5.340	5.430	5.320	5.500	5.770	6.120	6.420	6.960	7.440	7.870	8.470	9.080	9.700
18. Gross saving	0.180	0.270	0.630	1.020	1.370	0.700	0.460	0.460	0.690	0.900	0.850	1.100	1.000	0.920	1.110	1.380	1.380	1.310
19. Capital transfers received	0.010	0.020	0.040	0.110	0.120	0.090	0.320	0.210	0.240	0.330	0.280	0.210	0.230	0.130	0.200	0.310	0.350	0.340
20. Total revenue	1.170	2.240	3.950	4.930	5.980	6.130	6.210	5.990	6.430	7.000	7.250	7.730	8.200	8.490	9.180	10.160	10.800	11.340
21. Gross fixed capital formation	0.160	0.270	0.520	0.730	0.980	1.020	0.880	0.710	0.820	1.130	1.060	1.010	1.080	0.980	1.280	1.420	1.450	1.440
22. Other capital expenditure	0.010	0.030	0.020	0.010	0.080	0.200	0.210	-0.070	-0.080	0.140	0.110	0.160	0.140	0.140	0.120	0.130	0.140	0.160
23. Total expenditure	1.140	2.250	3.830	4.540	5.540	6.570	6.510	5.960	6.240	7.050	7.280	7.590	8.180	8.560	9.270	10.030	10.680	11.290
24. Tax burden	1.000	1.920	3.380	4.100	5.080	5.190	4.940	4.890	5.250	5.680	5.990	6.440	6.860	7.270	7.740	8.500	9.010	9.490
25. Net lending (+) or net borrowing (-)	0.030	0.000	0.130	0.390	0.440	-0.440	-0.310	0.030	0.190	-0.050	-0.030	0.140	0.010	-0.070	-0.090	0.140	0.120	0.050

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	13.0	12.4	12.6	13.3	13.3	12.1	14.5	13.7	13.4	13.8	13.3	13.7	14.2	14.6	14.2	14.3	14.5	14.5
2. Current taxes on income and wealth	10.8	7.7	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.4	7.8	7.5	7.2	7.4	7.0	7.0
3. Social contributions	12.3	11.0	10.3	10.1	10.5	11.6	13.1	13.0	11.8	11.4	11.2	11.1	11.3	11.4	11.4	11.8	11.8	11.8
4. Of which actual social contributions	12.2	10.9	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	10.9	11.1	11.2	11.2	11.5	11.5	11.5
5. Other current revenue, including sales	5.6	4.8	4.8	5.2	4.9	5.1	6.6	6.0	5.6	5.5	5.1	5.3	5.3	4.9	5.2	5.2	5.2	5.2
6. Total current revenue	41.6	35.9	34.7	35.7	36.0	36.5	41.6	39.3	37.1	37.2	36.8	37.5	38.6	38.5	38.0	38.7	38.5	38.4
7. Government consumption expenditure	25.9	19.1	16.8	15.8	16.0	18.6	21.1	20.1	18.6	18.4	18.8	19.1	20.0	20.3	19.9	19.8	19.8	19.9
8. Collective consumption	9.8	8.5	7.4	6.9	7.1	8.2	9.0	8.7	8.1	8.1	8.4	8.7	9.0	9.1	8.8	8.6	8.4	8.4
9. Social transfers in kind	16.1	10.6	9.4	8.9	8.9	10.4	12.1	11.4	10.5	10.3	10.4	10.4	11.0	11.2	11.1	11.2	11.3	11.5
10. Compensation of employees	11.8	10.8	9.8	9.2	9.4	11.1	12.6	11.6	10.7	10.3	10.6	10.8	11.3	11.5	11.3	11.2	11.2	11.2
11. Intermediate consumption	10.8	7.8	6.5	6.1	5.8	6.5	6.9	6.9	6.6	6.6	6.6	6.6	6.7	6.8	6.6	6.5	6.5	6.6
12. Social transfers other than in kind	9.5	9.5	8.9	8.6	8.4	10.4	13.8	12.7	11.2	10.7	10.6	10.6	11.4	11.6	11.4	11.5	11.6	11.9
13. Social transfers in kind via market producers	1.3	1.5	1.3	1.3	1.3	1.6	1.9	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.9	1.9
14. Interest	0.5	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
15. Subsidies	0.8	1.1	0.7	0.8	0.9	1.0	0.9	1.1	1.0	0.9	0.7	0.5	0.4	0.5	0.5	0.5	0.5	0.5
16. Other current expenditure	0.5	0.6	1.6	1.9	1.6	1.6	2.1	1.9	1.8	1.8	2.0	1.7	2.0	2.0	1.6	1.7	1.7	1.7
17. Total current expenditure	35.1	31.6	29.1	28.1	27.6	32.3	38.4	36.1	33.0	32.2	32.3	32.0	33.7	34.3	33.3	33.3	33.5	33.8
18. Gross saving	6.5	4.4	5.6	7.6	8.5	4.2	3.2	3.2	4.1	5.0	4.5	5.5	4.9	4.2	4.7	5.4	5.1	4.6
19. Capital transfers received	0.4	0.4	0.4	0.8	0.8	0.5	2.3	1.4	1.4	1.9	1.5	1.0	1.1	0.6	0.9	1.2	1.3	1.2
20. Total revenue	42.1	36.3	35.1	36.5	36.8	37.1	43.9	40.7	38.6	39.0	38.3	38.5	39.7	39.1	38.9	39.9	39.8	39.6
21. Gross fixed capital formation	5.6	4.4	4.6	5.4	6.0	6.2	6.2	4.8	4.9	6.3	5.6	5.0	5.2	4.5	5.4	5.6	5.4	5.0
22. Other capital expenditure	0.2	0.4	0.2	0.1	0.5	1.2	1.5	-0.4	-0.5	0.8	0.6	0.8	0.7	0.6	0.5	0.5	0.5	0.5
23. Total expenditure	41.0	36.4	34.0	33.6	34.1	39.7	46.1	40.5	37.4	39.3	38.5	37.8	39.6	39.5	39.3	39.4	39.4	39.4
24. Tax burden	36.0	31.1	30.0	30.3	31.3	31.4	34.9	33.3	31.5	31.7	31.6	32.1	33.2	33.5	32.8	33.4	33.2	33.1
25. Net lending (+) or net borrowing (-)	1.1	-0.1	1.1	2.9	2.7	-2.7	-2.2	0.2	1.2	-0.3	-0.2	0.7	0.1	-0.3	-0.4	0.5	0.5	0.2

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	34.6	21.2	14.4	26.7	20.1	-8.1	3.3	-1.7	11.0	10.0	2.4	8.9	6.6	8.3	5.5	8.8	7.8	5.8
2. Current taxes on income and wealth	11.7	-8.8	1.6	21.0	26.5	6.7	-18.2	-7.1	7.9	13.1	14.7	8.9	8.7	1.3	5.0	10.0	1.3	4.6
3. Social contributions	24.6	13.5	14.5	17.8	24.5	12.6	-3.5	3.2	3.0	3.5	3.9	5.0	5.3	6.1	8.7	11.2	6.8	5.2
4. Of which actual social contributions	24.4	13.5	14.4	18.0	24.4	12.3	-3.8	3.3	2.9	3.4	3.9	4.8	5.2	6.1	8.5	11.2	6.8	5.2
5. Other current revenue, including sales	6.9	33.0	9.1	29.1	12.0	7.5	9.6	-5.5	6.3	5.1	-1.4	10.6	1.2	-1.4	14.2	8.6	6.8	4.3
6. Total current revenue	22.0	12.3	10.9	23.3	21.4	3.1	-2.5	-1.8	7.1	7.7	4.5	8.0	5.9	4.9	7.5	9.7	6.1	5.2
7. Government consumption expenditure	15.9	1.6	12.4	12.9	22.0	18.5	-3.2	-0.7	4.7	6.4	8.1	7.4	7.9	6.3	6.7	7.3	6.7	6.3
8. Collective consumption	17.6	2.5	12.9	11.7	24.6	17.4	-6.1	0.6	5.0	8.0	9.7	8.7	7.2	5.6	5.8	5.0	5.0	5.0
9. Social transfers in kind	14.9	0.9	12.0	13.8	20.0	19.3	-0.9	-1.7	4.5	5.2	6.9	6.3	8.5	6.9	7.4	9.1	8.0	7.3
10. Compensation of employees	25.2	5.4	12.3	12.5	22.9	19.9	-3.0	-3.8	3.7	3.7	9.1	7.7	8.1	6.2	7.3	7.3	6.7	5.6
11. Intermediate consumption	16.3	1.2	13.4	12.8	12.9	14.2	-9.3	4.4	8.1	7.8	5.6	6.3	4.2	5.9	6.4	6.1	6.6	7.4
12. Social transfers other than in kind	36.2	3.7	12.1	16.2	17.7	25.1	13.4	-3.7	-0.3	3.0	4.8	5.4	10.4	7.3	7.1	8.6	7.9	7.7
13. Social transfers in kind via market producers	13.1	2.7	10.2	13.0	26.9	20.3	4.5	-2.8	6.6	11.1	5.7	6.0	9.0	9.4	6.8	6.7	6.7	6.6
14. Interest	59.8	-12.4	0.5	5.1	19.6	26.8	-21.4	-27.6	10.8	20.9	-17.7	-3.7	-9.2	-41.7	-15.6	11.0	-0.7	-0.7
15. Subsidies	36.2	6.8	6.4	40.7	20.8	14.0	-15.3	17.1	4.6	0.6	-24.1	-27.1	1.5	23.5	-2.0	9.3	7.4	3.3
16. Other current expenditure 1)	0.3	-0.2	0.2	0.2	-0.3	0.0	0.5	-0.2	-0.1	0.0	0.1	-0.2	0.2	0.0	-0.4	0.0	0.0	0.0
17. Total current expenditure	26.7	3.0	13.2	15.8	17.9	19.1	1.7	-2.0	3.5	4.9	6.0	5.0	8.4	6.9	5.8	7.6	7.2	6.8
18. Gross saving 1)	-1.7	2.8	-0.9	2.0	0.9	-4.2	-1.0	-0.1	1.0	0.9	-0.5	1.0	-0.6	-0.6	0.5	0.7	-0.3	-0.5
19. Capital transfers received	-12.7	54.7	13.7	168.9	14.7	-27.6	262.3	-35.0	14.3	39.3	-16.1	-26.5	13.7	-43.9	55.7	51.0	12.0	-3.0
20. Total revenue	21.7	12.6	10.9	24.7	21.3	2.4	1.3	-3.5	7.4	8.9	3.5	6.7	6.1	3.5	8.2	10.7	6.3	5.0
21. Gross fixed capital formation	16.0	6.4	21.8	39.7	34.2	4.9	-13.9	-19.2	15.0	38.4	-6.9	-4.1	7.1	-9.4	30.4	10.8	2.5	-0.8
22. Other capital expenditure 1)	0.2	0.0	0.2	-0.1	0.4	0.7	0.2	-1.9	-0.1	1.3	-0.2	0.2	-0.1	0.0	-0.1	0.0	0.0	0.0
23. Total expenditure	26.0	3.5	14.8	18.6	22.0	18.5	-0.8	-8.5	4.6	13.0	3.3	4.3	7.8	4.6	8.4	8.1	6.5	5.8
24. Tax burden	24.3	9.7	11.6	21.4	24.0	2.1	-4.8	-0.9	7.3	8.1	5.4	7.5	6.6	5.9	6.4	9.9	6.0	5.3
25. Net lending (+) or net borrowing (-)	-1.4	3.2	-1.3	1.8	-0.2	-5.4	0.5	2.4	1.0	-1.4	0.1	0.9	-0.6	-0.4	-0.1	0.9	-0.1	-0.3

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	-1.1	-0.2	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.7	-0.1	0.3	0.4	-0.5	-0.5	-0.2
2. Interest payments (% of GDP)	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
3. Implicit interest rate 2)	:	4.9	4.4	4.4	4.5	5.7	3.6	1.9	2.2	2.6	1.2	1.1	0.9	0.5	0.5	0.5	0.5	0.5
4. Nominal GDP growth rate	37.4	13.1	16.0	20.1	20.2	1.7	-14.4	4.0	13.3	7.6	5.6	6.0	2.9	5.0	8.9	7.9	6.5	5.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-1.1	-0.2	-1.1	-2.9	-2.7	2.7	2.2	-0.2	-1.2	0.3	0.2	-0.7	-0.1	0.3	0.4	-0.5	-0.5	-0.2
6. Contribution of nominal GDP growth	:	-0.6	-0.7	-0.8	-0.7	-0.1	0.8	-0.3	-0.8	-0.4	-0.5	-0.6	-0.3	-0.5	-0.7	-0.6	-0.5	-0.4
7. Stock-flow adjustment 3)	:	0.5	1.3	3.5	2.7	-1.8	-0.4	0.0	1.4	3.8	0.8	1.6	-0.3	-0.6	-0.1	0.4	0.6	0.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.6	-0.4	-1.3	-3.1	-2.9	2.5	2.0	-0.3	-1.3	0.1	0.1	-0.8	-0.2	0.3	0.3	-0.6	-0.5	-0.2
9. Snow-ball effect	:	-0.4	-0.5	-0.6	-0.6	0.1	0.9	-0.1	-0.6	-0.3	-0.4	-0.5	-0.2	-0.4	-0.7	-0.6	-0.4	-0.4
10. Stock-flow adjustment 3)	:	0.5	1.3	3.5	2.7	-1.8	-0.4	0.0	1.4	3.8	0.8	1.6	-0.3	-0.6	-0.1	0.4	0.6	0.5
(% of GDP)																		
11. Change in gross debt 5)	:	-0.3	-0.5	-0.1	-0.7	0.8	2.6	-0.5	-0.5	3.7	0.4	0.3	-0.7	-0.7	-0.4	-0.8	-0.4	-0.1
12. Level of gross debt (end of year)	8.2	4.8	4.5	4.4	3.7	4.5	7.0	6.6	6.1	9.7	10.2	10.5	9.9	9.2	8.7	8.0	7.6	7.5

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 4A

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

Ireland

(Mrd EURO-IEP)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	7.6	14.0	22.3	25.1	25.9	22.6	18.4	18.1	17.8	18.4	19.3	21.2	22.6	23.6	24.7	25.2	27.0	27.7
2. Current taxes on income and wealth	7.2	14.9	21.8	25.3	26.1	23.0	20.1	19.6	20.8	22.3	22.9	24.9	27.9	29.1	30.8	33.9	35.4	37.6
3. Social contributions	3.3	5.3	8.7	9.6	10.7	11.0	10.2	9.5	10.4	9.9	10.4	11.0	11.4	12.0	12.6	13.3	14.3	14.9
4. Of which actual social contributions	2.4	3.9	6.5	7.1	8.1	8.3	8.8	8.4	9.0	8.5	9.0	9.6	10.2	10.7	11.4	12.2	13.3	14.0
5. Other current revenue, including sales	2.1	3.0	4.6	5.4	5.8	6.6	6.7	7.7	7.9	8.4	8.3	8.2	8.4	7.5	7.5	7.2	7.0	7.0
6. Total current revenue	20.2	37.3	57.5	65.2	68.4	63.1	55.4	54.8	56.9	58.9	60.9	65.2	70.2	72.2	75.7	79.5	83.7	87.1
7. Government consumption expenditure	9.4	15.9	27.3	30.0	33.3	35.3	34.3	31.5	31.3	31.0	30.4	31.3	32.2	33.5	35.6	37.8	40.4	41.8
8. Collective consumption	3.6	5.8	8.6	9.7	10.9	11.4	11.2	9.8	10.6	10.3	9.9	10.2	10.4	10.8	11.6	11.8	12.0	12.3
9. Social transfers in kind	5.8	10.1	18.7	20.3	22.3	23.9	23.1	21.8	20.7	20.6	20.5	21.1	21.8	22.6	24.1	26.1	28.4	29.6
10. Compensation of employees	5.8	8.9	16.6	18.2	19.9	21.2	20.7	19.3	19.4	19.0	18.6	18.4	19.0	19.4	20.7	21.9	22.7	23.5
11. Intermediate consumption	3.1	5.5	7.9	8.8	9.7	10.0	10.0	9.2	8.8	8.3	8.2	8.9	9.2	9.5	9.9	11.0	12.7	13.3
12. Social transfers other than in kind	5.8	7.9	15.0	16.8	19.1	21.7	24.2	23.8	23.9	24.2	23.5	23.0	23.0	22.7	22.9	23.0	23.3	23.9
13. Social transfers in kind via market producers	0.7	1.6	3.3	3.7	4.1	4.5	4.6	5.0	5.0	5.2	5.0	5.1	5.4	5.7	6.1	6.1	6.2	6.3
14. Interest	2.8	2.1	1.7	1.9	2.0	2.4	3.4	4.7	5.8	7.3	7.8	7.6	6.8	6.2	5.8	5.2	4.9	4.8
15. Subsidies	0.5	1.1	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.9	1.9	1.9	1.8	1.8	1.8	1.9	1.9	2.0
16. Other current expenditure	1.4	1.5	3.1	3.4	3.1	3.5	2.7	2.7	2.6	2.5	2.9	2.8	2.5	3.0	3.2	3.3	3.5	3.5
17. Total current expenditure	20.3	28.6	49.3	54.3	59.8	65.4	67.6	66.5	67.1	68.5	67.9	67.6	67.8	68.4	70.4	72.4	75.3	77.4
18. Gross saving	0.0	8.6	8.1	10.9	8.7	-2.3	-12.1	-11.7	-10.2	-9.6	-7.0	-2.3	2.4	3.9	5.3	7.1	8.4	9.8
19. Capital transfers received	1.0	1.5	2.0	2.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.8	0.7	1.4	0.9	0.9	1.0	1.0
20. Total revenue	21.2	38.7	59.5	67.8	71.4	65.4	56.5	55.4	57.7	59.5	61.5	66.0	70.9	73.7	76.5	80.5	84.7	88.2
21. Gross fixed capital formation	1.3	3.8	6.0	7.0	9.2	9.9	6.4	5.7	4.2	3.6	3.6	4.3	4.7	5.3	5.4	6.9	8.1	8.4
22. Other capital expenditure	0.8	1.0	1.4	1.3	1.9	3.3	6.0	36.9	8.3	1.5	1.0	1.2	3.4	1.5	1.6	1.6	1.6	1.6
23. Total expenditure	22.4	33.5	56.7	62.6	70.8	78.5	80.0	109.1	79.6	73.6	72.5	73.1	75.9	75.1	77.3	80.9	85.0	87.3
24. Tax burden	17.6	33.3	51.1	58.1	60.8	54.5	47.7	46.6	48.2	49.7	51.8	56.3	61.4	64.3	67.8	72.1	76.6	80.2
25. Net lending (+) or net borrowing (-)	-1.2	5.3	2.7	5.2	0.6	-13.1	-23.5	-53.7	-21.9	-14.1	-11.0	-7.0	-5.0	-1.5	-0.7	-0.4	-0.3	0.9

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	13.9	13.0	13.1	13.6	13.1	12.0	10.8	10.8	10.4	10.5	10.7	10.9	8.6	8.6	8.4	7.8	7.8	7.6
2. Current taxes on income and wealth	13.2	13.8	12.8	13.6	13.2	12.2	11.8	11.7	12.2	12.7	12.7	12.7	10.6	10.6	10.5	10.5	10.3	10.3
3. Social contributions	6.0	4.9	5.1	5.2	5.4	5.8	6.0	5.7	6.1	5.6	5.8	5.6	4.3	4.4	4.3	4.1	4.2	4.1
4. Of which actual social contributions	4.3	3.6	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	3.8	3.9	3.8
5. Other current revenue, including sales	3.8	2.8	2.7	2.9	2.9	3.5	4.0	4.6	4.6	4.8	4.6	4.2	3.2	2.8	2.6	2.2	2.0	1.9
6. Total current revenue	36.9	34.4	33.8	35.3	34.7	33.6	32.6	32.7	33.2	33.6	33.9	33.4	26.7	26.4	25.7	24.7	24.4	24.0
7. Government consumption expenditure	17.2	14.7	16.0	16.2	16.9	18.8	20.1	18.8	18.3	17.7	16.9	16.0	12.3	12.3	12.1	11.7	11.8	11.5
8. Collective consumption	6.6	5.3	5.0	5.2	5.5	6.1	6.6	5.8	6.2	5.9	5.5	5.2	4.0	4.0	3.9	3.7	3.5	3.4
9. Social transfers in kind	10.6	9.3	11.0	11.0	11.3	12.7	13.6	13.0	12.1	11.8	11.4	10.8	8.3	8.3	8.2	8.1	8.3	8.1
10. Compensation of employees	10.6	8.2	9.7	9.8	10.1	11.3	12.2	11.5	11.3	10.8	10.3	9.4	7.2	7.1	7.0	6.8	6.6	6.5
11. Intermediate consumption	5.7	5.1	4.6	4.7	4.9	5.3	5.9	5.5	5.1	4.8	4.6	4.6	3.5	3.5	3.4	3.4	3.7	3.7
12. Social transfers other than in kind	10.6	7.3	8.8	9.1	9.7	11.6	14.2	14.2	13.9	13.8	13.1	11.8	8.8	8.3	7.8	7.1	6.8	6.6
13. Social transfers in kind via market producers	1.3	1.5	1.9	2.0	2.1	2.4	2.7	3.0	2.9	3.0	2.8	2.6	2.1	2.1	2.1	1.9	1.8	1.7
14. Interest	5.1	1.9	1.0	1.0	1.0	1.3	2.0	2.8	3.4	4.2	4.3	3.9	2.6	2.3	2.0	1.6	1.4	1.3
15. Subsidies	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	0.7	0.6	0.6	0.6	0.5
16. Other current expenditure	2.5	1.4	1.8	1.8	1.6	1.9	1.6	1.6	1.5	1.4	1.6	1.4	1.0	1.1	1.1	1.0	1.0	1.0
17. Total current expenditure	37.0	26.4	29.0	29.4	30.3	34.8	39.7	39.6	39.2	39.1	37.7	34.6	25.8	25.0	23.9	22.5	21.9	21.3
18. Gross saving	-0.1	8.0	4.8	5.9	4.4	-1.2	-7.1	-7.0	-6.0	-5.5	-3.9	-1.2	0.9	1.4	1.8	2.2	2.4	2.7
19. Capital transfers received	1.8	1.4	1.2	1.4	1.5	1.2	0.6	0.3	0.5	0.3	0.3	0.4	0.3	0.5	0.3	0.3	0.3	0.3
20. Total revenue	38.7	35.7	34.9	36.6	36.2	34.8	33.2	33.0	33.7	34.0	34.2	33.8	27.0	27.0	26.0	25.0	24.6	24.2
21. Gross fixed capital formation	2.3	3.5	3.5	3.8	4.7	5.3	3.8	3.4	2.5	2.0	2.0	2.2	1.8	1.9	1.8	2.1	2.4	2.3
22. Other capital expenditure	1.5	1.0	0.8	0.7	0.9	1.7	3.5	22.0	4.8	0.9	0.6	0.6	1.3	0.5	0.5	0.5	0.5	0.4
23. Total expenditure	40.8	30.9	33.3	33.8	35.9	41.8	47.0	65.0	46.5	42.0	40.3	37.4	28.9	27.5	26.3	25.1	24.7	24.0
24. Tax burden	32.0	30.8	30.0	31.4	30.8	29.0	28.1	27.8	28.1	28.3	28.8	28.8	23.4	23.5	23.0	22.4	22.3	22.0
25. Net lending (+) or net borrowing (-)	-2.1	4.9	1.6	2.8	0.3	-7.0	-13.8	-32.0	-12.8	-8.1	-6.1	-3.6	-1.9	-0.5	-0.2	-0.1	-0.1	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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	10.8	15.0	13.4	12.3	3.1	-12.8	-18.6	-1.6	-1.6	3.2	5.1	9.9	6.4	4.6	4.5	2.0	7.1	2.7
2. Current taxes on income and wealth	14.0	15.9	8.0	15.9	3.3	-12.0	-12.5	-2.6	6.5	7.0	2.9	8.5	11.9	4.3	6.0	10.0	4.5	6.1
3. Social contributions	3.0	17.8	8.8	9.5	11.9	2.7	-6.7	-7.4	9.3	-4.8	5.4	5.5	3.7	5.7	5.0	5.0	8.1	3.7
4. Of which actual social contributions	2.6	18.1	9.4	9.7	13.6	2.6	5.6	-4.1	7.2	-6.2	6.2	6.5	6.4	4.9	6.7	6.5	9.6	4.7
5. Other current revenue, including sales	9.8	14.5	12.5	15.7	8.5	12.9	2.4	14.3	2.8	6.1	-1.0	-1.5	2.4	-10.1	0.4	-4.1	-3.5	0.7
6. Total current revenue	10.6	15.7	10.5	13.5	4.9	-7.9	-12.1	-1.1	3.8	3.6	3.4	7.1	7.6	2.9	4.7	5.1	5.2	4.1
7. Government consumption expenditure	5.7	15.0	8.3	10.0	10.9	6.0	-2.9	-8.0	-0.6	-1.2	-1.7	2.8	3.0	3.8	6.5	6.2	6.7	3.6
8. Collective consumption	5.3	17.0	3.1	13.4	12.7	4.5	-2.0	-12.9	8.7	-2.6	-4.0	3.3	2.1	3.8	6.5	2.0	2.0	2.0
9. Social transfers in kind	6.0	13.9	10.8	8.5	10.0	6.8	-3.4	-5.6	-4.8	-0.4	-0.5	2.6	3.4	3.8	6.5	8.2	8.8	4.3
10. Compensation of employees	5.3	12.9	14.3	9.6	9.6	6.5	-2.3	-6.9	0.5	-2.0	-2.1	-1.2	3.2	2.6	6.4	5.8	3.6	3.6
11. Intermediate consumption	4.2	13.6	-3.0	11.2	10.8	3.1	-0.5	-8.2	-4.0	-5.2	-1.8	9.0	3.4	3.0	3.6	12.0	15.2	4.5
12. Social transfers other than in kind	5.7	5.5	13.4	11.6	13.6	13.9	11.5	-1.7	0.2	1.5	-2.9	-2.4	0.2	-1.2	0.9	0.1	1.4	2.7
13. Social transfers in kind via market producers	11.5	22.2	14.3	11.2	11.7	10.7	1.7	7.4	0.1	5.3	-4.5	2.3	6.1	5.3	6.4	0.7	1.2	1.4
14. Interest	-6.0	-3.8	1.6	6.2	7.3	21.1	42.2	39.0	21.5	26.5	6.3	-2.2	-9.8	-10.0	-5.8	-9.9	-5.6	-2.3
15. Subsidies	12.6	3.6	12.1	-2.8	7.2	6.9	-1.7	-3.2	-5.7	13.0	-2.0	-2.2	-4.0	-0.9	2.6	3.9	2.2	2.9
16. Other current expenditure 1)	0.2	-0.1	0.0	0.0	-0.2	0.3	-0.3	0.0	-0.1	-0.1	0.2	-0.2	-0.4	0.1	0.0	-0.1	0.0	-0.1
17. Total current expenditure	5.1	9.4	9.9	10.1	10.0	9.4	3.4	-1.6	1.0	2.1	-0.9	-0.4	0.3	0.8	2.9	3.0	4.0	2.7
18. Gross saving 1)	1.8	1.5	0.2	1.1	-1.5	-5.6	-5.9	0.2	1.0	0.5	1.6	2.7	2.1	0.5	0.4	0.4	0.2	0.3
19. Capital transfers received	-2.5	-1.7	7.6	28.8	15.7	-21.0	-54.2	-46.7	50.3	-31.4	-3.4	35.6	-7.1	98.4	-37.9	5.8	5.8	5.9
20. Total revenue	10.0	14.9	10.4	14.0	5.3	-8.4	-13.6	-2.0	4.3	3.0	3.4	7.3	7.4	3.9	3.9	5.1	5.2	4.2
21. Gross fixed capital formation	15.8	31.4	9.4	16.7	31.0	7.3	-35.1	-11.2	-25.5	-15.8	1.3	18.2	10.5	11.7	1.7	28.8	17.5	3.6
22. Other capital expenditure 1)	-0.4	-1.6	-0.1	-0.1	0.2	0.8	1.8	18.5	-17.2	-4.0	-0.3	0.0	0.7	-0.8	0.0	0.0	0.0	0.0
23. Total expenditure	4.9	6.4	9.6	10.3	13.1	10.9	1.8	36.4	-27.0	-7.5	-1.5	0.7	3.9	-1.0	2.9	4.7	5.1	2.8
24. Tax burden	10.8	15.8	10.7	13.6	4.6	-10.4	-12.4	-2.5	3.4	3.2	4.2	8.8	9.0	4.7	5.4	6.4	6.3	4.6
25. Net lending (+) or net borrowing (-)	1.9	2.4	0.3	1.2	-2.5	-7.3	-6.8	-18.2	19.2	4.7	1.9	2.5	1.7	1.4	0.3	0.1	0.0	0.3

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	2.1	-1.0	-1.6	-2.8	-0.3	7.0	13.8	32.0	12.8	8.1	6.1	3.6	1.9	0.5	0.2	0.1	0.1	-0.2	
2. Interest payments (% of GDP)	5.1	1.4	1.0	1.0	1.0	1.3	2.0	2.8	3.4	4.2	4.3	3.9	2.6	2.3	2.0	1.6	1.4	1.3	
3. Implicit interest rate 2)	:	4.5	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	2.6	2.4	2.3	
4. Nominal GDP growth rate	13.0	12.5	9.0	8.7	6.6	-4.8	-9.4	-1.4	2.0	2.4	2.7	8.5	34.4	4.1	7.6	9.6	6.5	5.9	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	2.1	-1.0	-1.6	-2.8	-0.3	7.0	13.8	32.0	12.8	8.1	6.1	3.6	1.9	0.5	0.2	0.1	0.1	-0.2	
6. Contribution of nominal GDP growth	:	-4.0	-2.3	-2.1	-1.5	1.2	4.4	0.9	-1.7	-2.6	-3.1	-9.4	-26.6	-3.0	-5.2	-6.0	-3.9	-3.4	
7. Stock-flow adjustment 3)	:	2.2	1.8	2.4	2.0	10.3	0.9	-8.4	13.8	3.5	-3.2	-9.7	-2.6	-0.9	0.0	1.3	1.1	-1.5	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-3.0	-2.4	-2.6	-3.8	-1.3	5.7	11.8	29.2	9.4	3.9	1.8	-0.3	-0.7	-1.7	-1.7	-1.5	-1.3	-1.6	
9. Snow-ball effect	:	-2.6	-1.3	-1.1	-0.5	2.5	6.4	3.7	1.7	1.6	1.2	-5.5	-24.0	-0.8	-3.2	-4.4	-2.5	-2.1	
10. Stock-flow adjustment 3)	:	2.2	1.8	2.4	2.0	10.3	0.9	-8.4	13.8	3.5	-3.2	-9.7	-2.6	-0.9	0.0	1.3	1.1	-1.5	
(% of GDP)																			
11. Change in gross debt 5)	:	-2.8	-2.1	-2.5	0.3	18.5	19.1	24.5	24.9	9.0	-0.2	-15.6	-27.3	-3.4	-5.0	-4.6	-2.7	-5.1	
12. Level of gross debt (end of year)	78.5	33.2	26.1	23.6	23.9	42.4	61.5	86.0	110.9	119.9	119.7	104.1	76.8	73.4	68.4	63.9	61.1	56.0	

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

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

3) Line 7 = line 10.

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

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

Table 5A

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

Greece	(Mrd EURO-GRD)																	
	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	11.4	18.5	23.6	26.7	29.2	30.4	27.8	28.5	28.0	26.5	26.0	28.1	28.7	30.4	30.8	31.9	32.3	32.6
2. Current taxes on income and wealth	6.1	13.8	17.9	18.0	19.2	19.6	20.3	18.7	19.1	20.7	18.9	17.4	17.1	18.1	18.1	18.1	17.9	18.7
3. Social contributions	9.6	16.3	24.5	25.9	28.9	30.6	29.3	29.7	27.3	26.6	24.5	24.1	24.4	24.9	26.0	25.7	25.5	26.0
4. Of which actual social contributions	8.4	14.3	21.3	22.4	24.9	26.0	24.2	24.7	22.1	20.9	19.4	18.6	18.8	19.3	20.7	20.6	20.4	20.8
5. Other current revenue, including sales	5.1	7.2	8.7	9.4	10.9	12.4	11.8	11.8	11.6	10.9	12.0	9.5	9.5	10.7	9.4	9.5	9.5	9.5
6. Total current revenue	32.2	55.8	74.7	80.0	88.2	93.1	89.3	88.6	85.9	84.8	81.4	79.1	79.7	84.2	84.2	85.3	85.2	86.8
7. Government consumption expenditure	16.6	25.8	39.9	43.9	47.8	50.2	55.4	50.3	45.2	41.8	37.0	36.3	36.0	35.6	36.0	36.8	37.4	37.9
8. Collective consumption	7.6	13.1	19.9	22.8	24.6	25.3	29.4	25.8	23.1	22.3	20.2	20.8	20.8	20.4	20.3	21.4	22.4	23.5
9. Social transfers in kind	9.0	12.7	20.0	21.1	23.2	24.9	26.0	24.5	22.1	19.5	16.8	15.5	15.2	15.2	15.6	15.4	14.9	14.4
10. Compensation of employees	9.5	14.9	22.7	24.0	25.8	28.0	31.1	28.1	26.1	24.5	22.1	21.9	21.6	21.4	21.5	22.1	22.7	23.2
11. Intermediate consumption	5.0	7.4	11.7	13.6	15.6	15.1	15.9	13.9	10.2	9.8	8.6	8.8	8.8	9.0	9.0	9.6	9.7	9.6
12. Social transfers other than in kind	10.2	17.4	27.1	30.4	33.9	38.8	41.6	40.1	40.4	38.8	34.3	35.1	35.0	35.1	34.2	34.2	32.3	32.8
13. Social transfers in kind via market producers	1.8	3.1	4.9	5.5	6.1	6.9	7.3	7.2	7.1	5.5	4.4	3.8	4.0	3.9	4.2	3.7	3.7	3.9
14. Interest	10.0	9.7	9.4	9.6	10.5	11.7	12.0	13.2	15.1	9.7	7.3	7.0	6.3	5.6	5.6	5.9	6.6	6.7
15. Subsidies	0.2	0.0	0.2	0.1	0.2	0.1	0.2	0.3	1.3	1.5	2.1	1.8	1.7	1.8	1.7	1.8	1.9	1.9
16. Other current expenditure	1.7	2.2	4.2	3.7	4.2	4.9	4.7	4.4	3.4	3.2	3.2	3.0	2.8	2.8	2.7	3.0	2.9	2.9
17. Total current expenditure	38.3	54.8	80.1	87.0	96.2	105.5	112.8	107.2	103.6	93.1	81.9	81.4	80.2	79.6	78.9	80.4	79.8	80.9
18. Gross saving	-6.1	1.0	-5.4	-7.0	-8.0	-12.4	-23.6	-18.6	-17.6	-8.4	-0.5	-2.3	-0.5	4.5	5.3	4.9	5.5	5.9
19. Capital transfers received	1.5	4.0	3.7	5.3	5.7	5.3	3.2	4.7	4.8	4.8	7.4	4.2	5.2	3.1	2.5	4.0	4.1	3.8
20. Total revenue	33.8	59.8	78.4	85.3	93.9	98.4	92.5	93.3	90.7	89.6	88.8	83.3	84.9	87.3	86.7	89.3	89.3	90.5
21. Gross fixed capital formation	3.6	7.1	8.8	12.5	11.3	13.5	13.6	8.3	5.1	4.8	6.2	6.6	6.8	6.1	7.8	6.5	7.9	8.0
22. Other capital expenditure	0.8	3.7	1.9	-1.2	2.0	4.0	2.1	3.1	3.3	8.6	24.4	1.7	7.9	0.6	-1.5	1.2	0.4	0.5
23. Total expenditure	42.8	65.6	90.8	98.3	109.5	123.0	128.5	118.6	112.0	106.6	112.5	89.7	94.8	86.3	85.3	88.1	88.1	89.3
24. Tax burden	26.3	47.2	63.5	67.6	74.0	77.0	73.0	72.4	69.6	67.8	64.0	63.9	64.9	68.2	70.0	71.0	71.1	72.5
25. Net lending (+) or net borrowing (-)	-9.1	-5.7	-12.3	-13.0	-15.6	-24.6	-36.0	-25.3	-21.3	-17.0	-23.8	-6.4	-9.9	0.9	1.4	1.2	1.2	1.2

Table 5B

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

Greece

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

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	12.3	13.1	11.9	12.2	12.6	12.6	11.7	12.6	13.5	13.9	14.4	15.7	16.2	17.2	17.1	17.3	16.9	16.5
2. Current taxes on income and wealth	6.6	9.8	9.0	8.3	8.3	8.1	8.5	8.3	9.2	10.8	10.5	9.7	9.6	10.3	10.0	9.8	9.4	9.5
3. Social contributions	10.4	11.6	12.3	11.9	12.4	12.7	12.4	13.1	13.2	13.9	13.5	13.5	13.8	14.1	14.4	13.9	13.4	13.2
4. Of which actual social contributions	9.0	10.1	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.6	10.9	11.5	11.1	10.7	10.5
5. Other current revenue, including sales	5.4	5.1	4.4	4.3	4.7	5.1	5.0	5.2	5.6	5.7	6.7	5.3	5.4	6.1	5.2	5.2	5.0	4.8
6. Total current revenue	34.6	39.5	37.5	36.7	37.9	38.5	37.6	39.2	41.5	44.3	45.1	44.3	45.0	47.7	46.7	46.1	44.7	44.0
7. Government consumption expenditure	17.8	18.3	20.0	20.2	20.5	20.7	23.3	22.2	21.8	21.9	20.5	20.3	20.3	20.2	19.9	19.9	19.6	19.2
8. Collective consumption	8.1	9.3	10.0	10.4	10.6	10.4	12.4	11.4	11.2	11.6	11.2	11.7	11.7	11.6	11.3	11.6	11.8	11.9
9. Social transfers in kind	9.7	9.0	10.0	9.7	10.0	10.3	10.9	10.8	10.7	10.2	9.3	8.7	8.6	8.6	8.7	8.3	7.8	7.3
10. Compensation of employees	10.2	10.5	11.4	11.0	11.1	11.6	13.1	12.4	12.6	12.8	12.2	12.2	12.2	12.1	11.9	12.0	11.9	11.8
11. Intermediate consumption	5.3	5.3	5.9	6.3	6.7	6.2	6.7	6.1	4.9	5.1	4.8	4.9	4.9	5.1	5.0	5.2	5.1	4.9
12. Social transfers other than in kind	11.0	12.3	13.6	14.0	14.6	16.0	17.5	17.7	19.5	20.3	19.0	19.7	19.8	19.9	19.0	18.5	16.9	16.6
13. Social transfers in kind via market producers	2.0	2.2	2.4	2.5	2.6	2.9	3.1	3.2	3.4	2.9	2.4	2.1	2.3	2.2	2.3	2.0	2.0	2.0
14. Interest	10.7	6.9	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	3.9	3.5	3.2	3.1	3.2	3.5	3.4
15. Subsidies	0.2	0.0	0.1	0.0	0.1	0.0	0.1	0.2	0.6	0.8	1.2	1.0	1.0	1.0	0.9	1.0	1.0	1.0
16. Other current expenditure	1.8	1.6	2.1	1.7	1.8	2.0	2.0	1.9	1.6	1.7	1.8	1.7	1.6	1.6	1.5	1.6	1.5	1.5
17. Total current expenditure	41.2	38.8	40.2	39.9	41.4	43.6	47.5	47.4	50.0	48.7	45.3	45.5	45.2	45.1	43.8	43.5	41.8	41.0
18. Gross saving	-6.6	0.7	-2.7	-3.2	-3.4	-5.1	-9.9	-8.2	-8.5	-4.4	-0.3	-1.3	-0.3	2.6	2.9	2.6	2.9	3.0
19. Capital transfers received	1.6	2.9	1.9	2.4	2.4	2.2	1.4	2.1	2.3	2.5	4.1	2.4	2.9	1.8	1.4	2.1	2.1	1.9
20. Total revenue	36.3	42.4	39.4	39.2	40.4	40.7	38.9	41.3	43.8	46.9	49.1	46.6	47.9	49.5	48.1	48.3	46.8	46.0
21. Gross fixed capital formation	3.9	5.1	4.4	5.7	4.9	5.6	5.7	3.7	2.5	2.5	3.4	3.7	3.8	3.5	4.4	3.5	4.1	4.1
22. Other capital expenditure	0.9	2.6	0.9	-0.6	0.9	1.7	0.9	1.4	1.6	4.5	13.5	1.0	4.4	0.3	-0.8	0.6	0.2	0.2
23. Total expenditure	46.0	46.4	45.6	45.1	47.1	50.8	54.1	52.5	54.1	55.7	62.3	50.2	53.5	48.9	47.3	47.6	46.2	45.3
24. Tax burden	28.3	33.4	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.7	36.6	38.6	38.9	38.4	37.2	36.8
25. Net lending (+) or net borrowing (-)	-9.7	-4.1	-6.2	-5.9	-6.7	-10.2	-15.1	-11.2	-10.3	-8.9	-13.2	-3.6	-5.6	0.5	0.8	0.6	0.6	0.6

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	13.3	6.5	5.3	12.9	9.6	4.0	-8.5	2.3	-1.7	-5.2	-2.1	8.2	2.1	6.0	1.1	3.8	1.2	0.9
2. Current taxes on income and wealth	8.0	16.4	14.5	0.7	6.6	2.3	3.3	-7.9	2.2	8.3	-8.4	-8.3	-1.5	6.1	-0.2	0.0	-1.1	4.3
3. Social contributions	11.1	10.6	4.7	5.5	11.6	6.1	-4.2	1.2	-8.2	-2.4	-8.1	-1.5	1.4	2.0	4.2	-0.9	-0.8	1.8
4. Of which actual social contributions	11.5	11.3	4.7	4.8	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-4.0	1.2	2.7	7.4	-0.9	-0.8	1.8
5. Other current revenue, including sales	7.4	4.4	-17.9	8.9	15.4	14.2	-5.2	-0.3	-1.4	-5.7	10.2	-20.9	-0.4	13.1	-12.4	1.4	-0.3	0.0
6. Total current revenue	10.7	9.7	3.7	7.1	10.2	5.6	-4.2	-0.7	-3.0	-1.4	-4.0	-2.9	0.8	5.6	0.0	1.3	-0.1	1.8
7. Government consumption expenditure	9.6	7.2	7.5	10.1	8.7	5.1	10.4	-9.3	-10.2	-7.5	-11.5	-1.8	-1.0	-1.0	1.0	2.3	1.6	1.5
8. Collective consumption	10.8	21.6	2.4	14.5	7.9	2.8	16.3	-12.2	-10.5	-3.6	-9.5	3.3	-0.1	-1.9	-0.4	5.4	4.8	4.8
9. Social transfers in kind	8.5	-4.4	13.1	5.7	9.6	7.5	4.4	-5.9	-9.8	-11.6	-13.9	-7.9	-2.0	0.3	2.7	-1.7	-2.8	-3.5
10. Compensation of employees	4.7	8.3	3.7	5.7	7.5	8.8	10.7	-9.6	-7.0	-6.1	-10.0	-0.9	-1.4	-0.5	0.4	2.9	2.6	2.1
11. Intermediate consumption	14.2	2.0	-4.9	16.2	14.7	-3.6	5.7	-13.0	-26.4	-3.9	-12.3	2.6	-0.5	2.9	-0.3	6.6	0.9	-0.8
12. Social transfers other than in kind	11.0	11.2	9.1	12.4	11.3	14.4	7.2	-3.5	0.7	-3.8	-11.7	2.4	-0.2	0.1	-2.4	0.1	-5.7	1.5
13. Social transfers in kind via market producers	12.3	9.4	10.3	13.3	10.6	13.5	5.7	-1.8	-1.6	-22.4	-20.1	-13.6	6.0	-3.7	8.7	-11.4	-0.1	3.1
14. Interest	6.2	-4.6	0.9	2.9	8.8	11.3	2.7	10.6	13.9	-35.4	-25.4	-4.2	-10.3	-10.2	0.1	5.4	11.4	1.4
15. Subsidies	58.7	-59.4	-10.6	-52.7	143.8	-49.2	136.4	46.6	287.8	13.6	39.2	-16.6	-0.9	3.6	-7.4	7.1	5.6	0.0
16. Other current expenditure 1)	0.0	-0.1	0.1	-0.4	0.1	0.2	0.0	0.0	-0.3	0.1	0.1	-0.1	-0.1	0.0	-0.1	0.1	-0.1	0.0
17. Total current expenditure	8.7	5.5	4.4	8.6	10.6	9.6	7.0	-5.0	-3.4	-10.1	-12.0	-0.7	-1.5	-0.7	-0.9	1.9	-0.8	1.4
18. Gross saving 1)	0.7	1.5	-0.3	-0.5	-0.2	-1.7	-4.8	1.7	-0.3	4.1	4.1	-1.0	1.0	2.8	0.4	-0.3	0.2	0.1
19. Capital transfers received	55.4	29.0	21.5	42.3	7.3	-7.3	-38.7	45.6	0.8	2.0	52.2	-42.5	22.5	-40.6	-20.4	61.2	2.6	-7.1
20. Total revenue	12.7	10.8	4.4	8.8	10.1	4.8	-6.0	0.9	-2.8	-1.2	-0.9	-6.2	1.9	2.8	-0.7	3.0	0.0	1.4
21. Gross fixed capital formation	16.8	-1.8	-20.1	41.7	-9.6	19.7	0.4	-38.6	-38.9	-5.2	28.9	5.6	3.7	-10.4	28.5	-17.3	21.8	1.4
22. Other capital expenditure 1)	-0.4	0.7	-1.4	-1.5	1.4	0.8	-0.8	0.5	0.3	2.9	9.0	-12.5	3.5	-4.1	-1.2	1.5	-0.4	0.0
23. Total expenditure	8.5	6.2	-1.6	8.3	11.4	12.3	4.4	-7.7	-5.6	-4.8	5.6	-20.3	5.8	-9.0	-1.2	3.3	0.0	1.4
24. Tax burden	11.3	10.9	7.6	6.5	9.4	4.0	-5.1	-0.9	-3.8	-2.6	-5.5	-0.3	1.7	5.0	2.7	1.4	0.0	2.0
25. Net lending (+) or net borrowing (-)	1.6	1.7	2.6	0.2	-0.8	-3.5	-5.0	3.9	0.9	1.4	-4.3	9.6	-2.1	6.1	0.2	-0.1	0.0	0.0

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	9.7	5.5	6.2	5.9	6.7	10.2	15.1	11.2	10.3	8.9	13.2	3.6	5.6	-0.5	-0.8	-0.6	-0.6	-0.6
2. Interest payments (% of GDP)	10.7	6.3	4.7	4.4	4.5	4.8	5.0	5.9	7.3	5.1	4.0	3.9	3.5	3.2	3.1	3.2	3.5	3.4
3. Implicit interest rate 2)	:	6.5	4.7	4.5	4.6	4.9	4.5	4.4	4.6	2.7	2.4	2.2	2.0	1.8	1.8	1.9	2.0	2.0
4. Nominal GDP growth rate	12.1	7.7	2.9	9.3	6.8	4.0	-1.8	-4.8	-8.4	-7.6	-5.5	-1.1	-0.8	-0.4	2.1	2.6	3.2	3.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	9.7	5.5	6.2	5.9	6.7	10.2	15.1	11.2	10.3	8.9	13.2	3.6	5.6	-0.5	-0.8	-0.6	-0.6	-0.6
6. Contribution of nominal GDP growth	:	-7.5	-2.9	-9.2	-6.6	-4.0	2.1	6.5	13.4	14.2	9.3	2.0	1.4	0.8	-3.7	-4.5	-5.6	-5.6
7. Stock-flow adjustment 3)	:	4.2	1.2	-0.6	-0.6	0.1	0.1	1.9	2.1	-35.6	-4.6	-4.0	-10.1	2.4	2.1	11.5	-1.4	-1.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.0	-0.8	1.5	1.5	2.2	5.4	10.1	5.3	3.0	3.8	9.1	-0.3	2.1	-3.7	-3.9	-3.9	-4.1	-4.0
9. Snow-ball effect	:	-1.3	1.8	-4.8	-2.1	0.9	7.1	12.3	20.7	19.3	13.3	5.9	4.9	3.9	-0.6	-1.3	-2.2	-2.2
10. Stock-flow adjustment 3)	:	4.2	1.2	-0.6	-0.6	0.1	0.1	1.9	2.1	-35.6	-4.6	-4.0	-10.1	2.4	2.1	11.5	-1.4	-1.3
(% of GDP)																		
11. Change in gross debt 5)	:	2.1	4.5	-3.8	-0.5	6.3	17.3	19.5	25.8	-12.5	17.8	1.5	-3.0	2.6	-2.4	6.4	-7.6	-7.5
12. Level of gross debt (end of year)	99.0	107.1	107.4	103.6	103.1	109.4	126.7	146.2	172.1	159.6	177.4	178.9	175.9	178.5	176.1	182.5	174.9	167.4

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

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

3) Line 7 = line 10.

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

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

Table 6A

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

Spain	(Mrd EURO-ESP)																	
	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	46.5	74.1	113.8	123.7	124.6	108.1	92.2	110.4	106.5	108.6	115.0	119.6	127.5	129.5	135.2	142.0	149.7	155.2
2. Current taxes on income and wealth	44.6	64.5	100.9	116.9	137.9	116.7	101.7	100.7	102.0	106.4	105.2	105.6	109.2	110.9	118.6	125.9	133.6	140.2
3. Social contributions	57.0	81.4	117.5	127.1	136.4	142.0	139.7	138.6	137.8	131.9	128.2	130.1	132.3	136.0	143.1	150.2	155.8	160.3
4. Of which actual social contributions	52.9	76.0	110.7	119.9	128.7	133.9	131.0	129.7	129.0	123.3	120.1	122.2	124.6	128.7	135.8	142.6	147.9	152.2
5. Other current revenue, including sales	19.9	22.1	28.4	33.1	38.0	40.1	42.0	41.2	41.5	42.9	43.4	42.2	40.0	40.6	40.0	40.5	41.9	43.4
6. Total current revenue	168.1	242.2	360.6	400.8	437.0	407.0	375.7	391.0	387.8	389.7	391.8	397.5	409.0	417.1	436.9	458.6	480.9	499.1
7. Government consumption expenditure	81.1	108.1	161.1	174.9	191.0	209.5	221.0	221.7	219.7	205.3	201.9	202.0	208.9	211.2	215.7	222.8	230.5	238.5
8. Collective consumption	36.1	46.9	67.3	73.9	81.1	88.9	91.9	94.1	94.3	88.4	87.5	88.0	89.3	88.6	89.9	91.3	90.8	90.2
9. Social transfers in kind	45.0	61.2	93.8	101.0	109.9	120.6	129.2	127.7	125.4	116.9	114.4	114.1	119.6	122.6	125.8	131.5	139.6	148.3
10. Compensation of employees	50.3	65.0	90.7	98.0	107.4	118.1	125.6	124.9	122.6	113.9	114.7	115.2	119.4	121.5	123.0	127.0	131.4	136.3
11. Intermediate consumption	19.7	26.0	43.2	47.2	54.2	59.2	61.0	61.1	61.3	58.6	54.8	55.2	57.5	57.2	58.8	60.2	61.8	63.6
12. Social transfers other than in kind	60.8	75.8	106.6	114.1	124.0	137.2	155.2	162.8	164.2	168.6	170.8	171.1	170.6	174.1	177.7	185.4	196.7	203.5
13. Social transfers in kind via market producers	9.5	14.8	23.4	26.2	26.0	28.9	31.7	31.6	30.5	28.6	28.2	27.7	28.2	29.2	30.0	30.8	31.9	32.7
14. Interest	22.7	20.4	16.2	16.1	16.9	17.3	18.4	20.3	26.4	31.0	35.7	36.1	33.3	31.4	29.8	29.1	28.6	28.5
15. Subsidies	4.6	7.5	9.7	10.4	11.9	12.4	12.4	12.3	12.1	9.9	10.8	11.3	12.3	11.2	12.1	12.6	13.0	13.5
16. Other current expenditure	6.2	10.5	15.4	17.2	17.0	19.6	20.6	18.3	19.6	17.2	18.0	17.4	16.4	17.4	16.1	17.2	17.9	18.6
17. Total current expenditure	173.8	219.9	305.3	329.2	357.5	392.7	424.9	431.2	436.7	427.8	432.9	433.9	437.6	441.9	447.6	462.2	481.4	496.8
18. Gross saving	-5.8	22.2	55.3	71.6	79.5	14.3	-49.3	-40.1	-48.9	-38.1	-41.1	-36.3	-28.6	-24.8	-10.7	-3.5	-0.4	2.2
19. Capital transfers received	3.2	3.9	7.2	7.2	5.7	3.0	0.1	0.8	-0.4	1.6	3.8	6.0	6.8	5.1	5.4	7.4	7.6	7.9
20. Total revenue	171.3	246.0	367.8	408.1	442.6	410.0	375.8	391.8	387.4	391.3	395.6	403.5	415.7	422.2	442.2	466.0	488.6	507.0
21. Gross fixed capital formation	19.8	23.7	38.9	43.6	50.2	51.5	55.1	50.7	39.6	25.9	23.1	22.3	27.1	21.7	23.0	27.2	25.6	26.6
22. Other capital expenditure	10.0	9.5	12.4	13.1	14.1	15.2	13.9	11.3	14.2	46.5	11.4	9.3	8.1	8.5	7.5	9.0	8.6	9.0
23. Total expenditure	203.6	253.1	356.5	385.9	421.8	459.4	494.0	493.2	490.6	500.2	467.3	465.4	472.7	472.2	478.1	498.3	515.6	532.4
24. Tax burden	144.0	214.7	327.4	362.6	393.5	359.0	321.2	338.1	334.1	335.6	340.2	350.3	365.3	374.4	394.8	415.9	436.7	453.2
25. Net lending (+) or net borrowing (-)	-32.3	-7.1	11.3	22.2	20.8	-49.3	-118.2	-101.4	-103.2	-108.8	-71.7	-61.9	-57.0	-50.0	-35.9	-32.4	-27.0	-25.4

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	10.1	11.5	12.2	12.3	11.5	9.7	8.5	10.2	10.0	10.4	11.2	11.5	11.8	11.6	11.6	11.7	11.9	11.9
2. Current taxes on income and wealth	9.7	10.0	10.8	11.6	12.8	10.5	9.4	9.3	9.5	10.2	10.3	10.2	10.1	9.9	10.2	10.4	10.6	10.7
3. Social contributions	12.4	12.6	12.6	12.6	12.6	12.7	12.9	12.8	12.9	12.7	12.5	12.5	12.2	12.2	12.3	12.4	12.4	12.3
4. Of which actual social contributions	11.5	11.8	11.9	11.9	11.9	12.0	12.1	12.0	12.0	11.9	11.7	11.8	11.5	11.5	11.6	11.8	11.7	11.7
5. Other current revenue, including sales	4.3	3.4	3.1	3.3	3.5	3.6	3.9	3.8	3.9	4.1	4.2	4.1	3.7	3.6	3.4	3.3	3.3	3.3
6. Total current revenue	36.6	37.5	38.8	39.8	40.4	36.5	34.8	36.2	36.2	37.5	38.2	38.3	37.8	37.3	37.5	37.8	38.2	38.2
7. Government consumption expenditure	17.7	16.7	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	18.4	18.3	18.3
8. Collective consumption	7.8	7.3	7.2	7.3	7.5	8.0	8.5	8.7	8.8	8.5	8.5	8.5	8.3	7.9	7.7	7.5	7.2	6.9
9. Social transfers in kind	9.8	9.5	10.1	10.0	10.2	10.8	12.0	11.8	11.7	11.2	11.2	11.0	11.1	11.0	10.8	10.8	11.1	11.4
10. Compensation of employees	11.0	10.1	9.7	9.7	9.9	10.6	11.6	11.6	11.5	11.0	11.2	11.1	11.0	10.9	10.5	10.5	10.4	10.4
11. Intermediate consumption	4.3	4.0	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	5.0	4.9	4.9
12. Social transfers other than in kind	13.2	11.7	11.5	11.3	11.5	12.3	14.4	15.1	15.3	16.2	16.6	16.5	15.8	15.6	15.2	15.3	15.6	15.6
13. Social transfers in kind via market producers	2.1	2.3	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	2.5
14. Interest	4.9	3.2	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.5	3.5	3.1	2.8	2.6	2.4	2.3	2.2
15. Subsidies	1.0	1.2	1.0	1.0	1.1	1.1	1.2	1.1	1.1	1.0	1.0	1.1	1.1	1.0	1.0	1.0	1.0	1.0
16. Other current expenditure	1.3	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	1.4
17. Total current expenditure	37.8	34.0	32.8	32.7	33.1	35.2	39.4	39.9	40.8	41.1	42.2	41.8	40.5	39.5	38.4	38.1	38.2	38.1
18. Gross saving	-1.3	3.4	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	-0.3	0.0	0.2
19. Capital transfers received	0.7	0.6	0.8	0.7	0.5	0.3	0.0	0.1	0.0	0.2	0.4	0.6	0.6	0.5	0.5	0.6	0.6	0.6
20. Total revenue	37.3	38.1	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	38.4	38.8	38.8
21. Gross fixed capital formation	4.3	3.7	4.2	4.3	4.6	4.6	5.1	4.7	3.7	2.5	2.2	2.1	2.5	1.9	2.0	2.2	2.0	2.0
22. Other capital expenditure	2.2	1.5	1.3	1.3	1.3	1.4	1.3	1.0	1.3	4.5	1.1	0.9	0.7	0.8	0.6	0.7	0.7	0.7
23. Total expenditure	44.3	39.2	38.3	38.3	39.0	41.2	45.8	45.6	45.8	48.1	45.6	44.8	43.7	42.2	41.0	41.1	40.9	40.8
24. Tax burden	31.3	33.2	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.3	33.2	33.8	33.8	33.5	33.9	34.3	34.7	34.7
25. Net lending (+) or net borrowing (-)	-7.0	-1.1	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	-2.7	-2.1	-1.9

Table 6C

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

Spain	(EURO-ESP; annual percentage changes unless otherwise stated)																	
	1996	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	7.4	7.3	11.8	8.7	0.7	-13.2	-14.7	19.7	-3.5	1.9	6.0	4.0	6.6	1.6	4.4	5.0	5.4	3.7
2. Current taxes on income and wealth	9.3	11.1	14.5	15.9	17.9	-15.4	-12.8	-1.0	1.3	4.3	-1.1	0.4	3.4	1.6	6.9	6.2	6.1	4.9
3. Social contributions	7.3	9.1	7.6	8.2	7.3	4.1	-1.6	-0.8	-0.6	-4.3	-2.8	1.4	1.7	2.8	5.2	5.0	3.7	2.9
4. Of which actual social contributions	7.7	9.4	7.7	8.4	7.3	4.0	-2.2	-0.9	-0.6	-4.4	-2.6	1.7	2.0	3.2	5.6	5.0	3.7	2.9
5. Other current revenue, including sales	4.1	-2.5	6.9	16.4	14.9	5.6	4.7	-1.8	0.6	3.5	1.1	-2.7	-5.3	1.7	-1.7	1.3	3.5	3.5
6. Total current revenue	7.5	7.9	10.7	11.1	9.0	-6.9	-7.7	4.1	-0.8	0.5	0.5	1.5	2.9	2.0	4.7	5.0	4.9	3.8
7. Government consumption expenditure	5.6	8.0	9.0	8.6	9.2	9.7	5.5	0.3	-0.9	-6.6	-1.7	0.1	3.4	1.1	2.1	3.3	3.5	3.5
8. Collective consumption	4.6	8.0	7.3	9.9	9.8	9.6	3.3	2.4	0.2	-6.2	-1.1	0.6	1.5	-0.7	1.4	1.6	-0.5	-0.7
9. Social transfers in kind	6.4	8.1	10.2	7.7	8.8	9.8	7.1	-1.2	-1.7	-6.8	-2.1	-0.3	4.9	2.5	2.6	4.5	6.2	6.2
10. Compensation of employees	5.5	6.5	7.4	8.1	9.6	10.0	6.3	-0.5	-1.8	-7.1	0.7	0.4	3.6	1.8	1.3	3.2	3.5	3.7
11. Intermediate consumption	2.3	10.1	11.7	9.1	15.0	9.2	3.1	0.0	0.4	-4.4	-6.6	0.8	4.1	-0.4	2.8	2.3	2.7	3.0
12. Social transfers other than in kind	5.1	7.1	7.0	7.0	8.7	10.6	13.1	4.9	0.8	2.7	1.3	0.2	-0.3	2.1	2.1	4.3	6.1	3.5
13. Social transfers in kind via market producers	6.7	9.6	10.6	11.9	-0.5	10.9	9.8	-0.4	-3.2	-6.4	-1.3	-1.9	1.9	3.4	2.9	2.5	3.7	2.5
14. Interest	8.2	0.5	-5.2	-0.7	4.9	2.3	6.3	10.3	30.0	17.5	15.2	1.1	-7.7	-5.8	-4.9	-2.5	-1.6	-0.5
15. Subsidies	3.4	3.4	9.9	7.2	13.7	4.3	0.6	-1.1	-1.5	-18.2	8.6	5.3	8.4	-8.5	7.6	4.0	3.7	3.7
16. Other current expenditure 1)	0.1	0.0	0.1	0.1	-0.1	0.2	0.2	-0.2	0.1	-0.2	0.1	-0.1	-0.2	0.0	-0.2	0.0	0.0	0.0
17. Total current expenditure	5.6	6.7	7.7	7.8	8.6	9.8	8.2	1.5	1.3	-2.0	1.2	0.2	0.9	1.0	1.3	3.2	4.2	3.2
18. Gross saving 1)	0.7	0.4	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	0.6	0.3	0.2
19. Capital transfers received	-10.3	-23.6	-1.5	1.1	-22.0	-46.1	-95.4	444.6	-155.7	-478.2	140.5	55.6	13.6	-25.5	6.0	37.7	3.5	3.5
20. Total revenue	7.2	7.2	10.5	10.9	8.5	-7.4	-8.3	4.3	-1.1	1.0	1.1	2.0	3.0	1.5	4.8	5.4	4.8	3.8
21. Gross fixed capital formation	-10.2	4.5	13.9	12.2	15.1	2.6	7.1	-8.1	-21.8	-34.7	-10.9	-3.3	21.5	-20.0	6.1	18.0	-5.9	4.0
22. Other capital expenditure 1)	-0.5	0.0	-0.5	0.0	0.0	0.1	-0.1	-0.2	0.3	3.1	-3.4	-0.2	-0.1	0.0	-0.1	0.1	-0.1	0.0
23. Total expenditure	3.0	6.7	7.0	8.2	9.3	8.9	7.5	-0.2	-0.5	2.0	-6.6	-0.4	1.6	-0.1	1.3	4.2	3.5	3.3
24. Tax burden	7.3	9.2	11.3	10.8	8.5	-8.8	-10.5	5.3	-1.2	0.4	1.4	3.0	4.3	2.5	5.5	5.3	5.0	3.8
25. Net lending (+) or net borrowing (-)	1.7	0.2	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	0.4	0.5	0.2

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	7.0	0.5	-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	2.7	2.1	1.9	
2. Interest payments (% of GDP)	4.9	3.0	1.7	1.6	1.6	1.5	1.7	1.9	2.5	3.0	3.5	3.5	3.1	2.8	2.6	2.4	2.3	2.2	
3. Implicit interest rate 2)	:	5.5	4.2	4.1	4.3	4.5	4.2	3.6	4.1	4.2	4.0	3.7	3.2	2.9	2.7	2.5	2.4	2.3	
4. Nominal GDP growth rate	7.8	8.2	8.0	8.3	7.2	3.3	-3.3	0.2	-1.0	-2.9	-1.4	1.2	4.2	3.5	4.3	4.0	3.8	3.7	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.0	0.5	-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	2.7	2.1	1.9	
6. Contribution of nominal GDP growth	:	-4.4	-3.4	-3.2	-2.6	-1.1	1.4	-0.1	0.6	2.0	1.2	-1.1	-4.0	-3.3	-4.0	-3.8	-3.6	-3.4	
7. Stock-flow adjustment 3)	:	0.1	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	0.7	0.7	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-2.4	-3.0	-3.8	-3.5	2.9	9.3	7.5	7.2	7.5	3.5	2.5	2.2	1.7	0.5	0.3	-0.1	-0.2	
9. Snow-ball effect	:	-1.5	-1.6	-1.6	-1.1	0.4	3.1	1.8	3.1	5.0	4.7	2.4	-0.9	-0.5	-1.5	-1.4	-1.3	-1.2	
10. Stock-flow adjustment 3)	:	0.1	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	0.7	0.7	
(% of GDP)																			
11. Change in gross debt 5)	:	-3.8	-3.0	-3.4	-3.3	3.9	13.3	7.4	9.4	16.2	9.7	4.9	-1.0	-0.4	-0.8	-1.2	-0.7	-0.8	
12. Level of gross debt (end of year)	61.7	54.2	42.3	38.9	35.6	39.5	52.8	60.1	69.5	85.7	95.5	100.4	99.3	99.0	98.1	96.9	96.2	95.4	

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

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

3) Line 7 = line 10.

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

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

Table 7A

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

France	(Mrd EURO-FRF)																	
	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	190	228	269	280	290	293	289	293	311	320	329	337	348	356	372	389	407	420
2. Current taxes on income and wealth	98	175	200	218	227	237	206	223	241	260	272	274	278	280	294	307	318	325
3. Social contributions	242	258	312	329	341	351	354	362	376	387	399	409	413	418	431	427	412	424
4. Of which actual social contributions	222	232	281	297	308	316	318	324	337	346	357	366	370	375	388	384	367	379
5. Other current revenue, including sales	71	79	93	100	106	112	113	115	119	117	119	120	122	123	124	126	128	129
6. Total current revenue	602	739	874	926	964	993	963	994	1046	1083	1119	1140	1161	1177	1222	1249	1265	1298
7. Government consumption expenditure	282	330	407	421	436	450	466	479	489	500	510	519	523	529	540	549	560	570
8. Collective consumption	109	126	146	150	154	158	165	168	172	177	181	181	181	183	187	190	193	196
9. Social transfers in kind	174	204	261	270	281	291	301	310	316	323	330	337	342	346	354	360	367	374
10. Compensation of employees	161	191	227	233	241	247	254	260	264	268	273	279	281	284	290	295	300	305
11. Intermediate consumption	63	71	87	89	91	93	99	102	104	107	110	110	111	111	112	112	113	114
12. Social transfers other than in kind	216	248	310	325	339	351	371	383	394	408	421	429	436	443	452	462	471	479
13. Social transfers in kind via market producers	56	71	96	101	106	110	115	118	121	124	127	131	133	136	139	143	147	151
14. Interest	42	43	48	48	52	57	49	50	56	55	49	46	44	42	43	44	45	46
15. Subsidies	18	20	24	25	27	29	35	36	35	36	36	47	56	56	59	65	63	45
16. Other current expenditure	40	47	61	64	67	70	75	77	78	81	85	83	84	90	89	93	96	97
17. Total current expenditure	597	692	852	885	923	958	998	1027	1052	1080	1101	1125	1146	1163	1184	1213	1234	1238
18. Gross saving	5	46	22	42	41	35	-35	-33	-5	3	18	15	15	15	39	36	30	60
19. Capital transfers received	4	5	7	6	5	4	5	4	6	5	6	6	8	7	10	11	11	12
20. Total revenue	605	744	882	932	969	997	968	998	1053	1089	1125	1146	1169	1185	1233	1260	1276	1310
21. Gross fixed capital formation	51	58	71	73	77	79	82	83	82	85	84	80	75	75	77	81	85	89
22. Other capital expenditure	20	13	18	20	21	26	26	25	26	28	27	26	28	26	33	28	24	26
23. Total expenditure	668	764	941	977	1020	1062	1107	1135	1159	1193	1212	1230	1249	1264	1294	1322	1343	1353
24. Tax burden	514	639	757	801	830	850	817	845	895	931	964	983	1005	1021	1067	1091	1104	1135
25. Net lending (+) or net borrowing (-)	-62	-19	-59	-45	-51	-65	-139	-137	-106	-104	-86	-84	-80	-79	-61	-62	-67	-43

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	15.6	15.4	15.3	15.1	14.9	14.7	14.9	14.7	15.1	15.3	15.5	15.7	15.8	16.0	16.2	16.5	16.8	16.8
2. Current taxes on income and wealth	8.0	11.8	11.3	11.8	11.7	11.9	10.7	11.2	11.7	12.4	12.9	12.7	12.7	12.6	12.8	13.0	13.1	13.0
3. Social contributions	19.9	17.4	17.7	17.8	17.6	17.6	18.3	18.1	18.3	18.5	18.8	19.0	18.8	18.8	18.8	18.2	17.0	17.0
4. Of which actual social contributions	18.2	15.7	15.9	16.1	15.8	15.8	16.4	16.2	16.4	16.6	16.9	17.0	16.8	16.8	16.9	16.3	15.2	15.2
5. Other current revenue, including sales	5.8	5.3	5.3	5.4	5.4	5.6	5.8	5.8	5.8	5.6	5.6	5.6	5.6	5.5	5.4	5.4	5.3	5.2
6. Total current revenue	49.4	50.0	49.5	50.1	49.7	49.8	49.7	49.8	50.8	51.9	52.9	53.0	52.8	52.8	53.3	53.1	52.2	51.9
7. Government consumption expenditure	23.2	22.3	23.1	22.8	22.4	22.6	24.1	24.0	23.7	24.0	24.1	24.1	23.8	23.8	23.6	23.3	23.1	22.8
8. Collective consumption	8.9	8.5	8.3	8.1	7.9	8.0	8.5	8.4	8.4	8.5	8.5	8.4	8.2	8.2	8.1	8.1	8.0	7.9
9. Social transfers in kind	14.2	13.8	14.8	14.6	14.5	14.6	15.5	15.6	15.4	15.5	15.6	15.7	15.6	15.5	15.4	15.3	15.1	15.0
10. Compensation of employees	13.2	12.9	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	12.4	12.2
11. Intermediate consumption	5.1	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	4.8	4.7	4.6
12. Social transfers other than in kind	17.7	16.8	17.5	17.6	17.5	17.6	19.2	19.2	19.2	19.5	19.9	20.0	19.8	19.9	19.7	19.6	19.4	19.2
13. Social transfers in kind via market producers	4.6	4.8	5.4	5.4	5.5	5.5	5.9	5.9	5.9	6.0	6.0	6.1	6.1	6.1	6.1	6.1	6.1	6.0
14. Interest	3.4	2.9	2.7	2.6	2.7	2.9	2.5	2.5	2.7	2.6	2.3	2.2	2.0	1.9	1.9	1.9	1.8	1.8
15. Subsidies	1.5	1.4	1.4	1.4	1.4	1.5	1.8	1.8	1.7	1.7	1.7	2.2	2.6	2.5	2.6	2.7	2.6	1.8
16. Other current expenditure	3.3	3.2	3.5	3.5	3.4	3.5	3.9	3.9	3.8	3.9	4.0	3.8	3.8	4.0	3.9	4.0	4.0	3.9
17. Total current expenditure	49.0	46.8	48.2	47.9	47.5	48.1	51.5	51.5	51.1	51.7	52.0	52.3	52.1	52.2	51.6	51.6	50.9	49.5
18. Gross saving	0.4	3.1	1.3	2.3	2.1	1.8	-1.8	-1.7	-0.3	0.2	0.9	0.7	0.7	0.7	1.7	1.5	1.2	2.4
19. Capital transfers received	0.3	0.4	0.4	0.3	0.3	0.2	0.3	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.5	0.5	0.5
20. Total revenue	49.7	50.3	49.9	50.4	49.9	50.0	50.0	50.0	51.1	52.1	53.1	53.3	53.2	53.2	53.8	53.6	52.7	52.4
21. Gross fixed capital formation	4.2	3.9	4.0	3.9	3.9	3.9	4.3	4.2	4.0	4.0	4.0	3.7	3.4	3.4	3.4	3.4	3.5	3.6
22. Other capital expenditure	1.6	0.9	1.0	1.1	1.1	1.3	1.4	1.2	1.2	1.4	1.3	1.2	1.3	1.2	1.4	1.2	1.0	1.0
23. Total expenditure	54.8	51.7	53.3	52.9	52.6	53.3	57.2	56.9	56.3	57.1	57.2	57.2	56.8	56.7	56.5	56.2	55.4	54.1
24. Tax burden	42.2	43.2	42.9	43.3	42.8	42.7	42.2	42.3	43.5	44.6	45.5	45.7	45.7	45.8	46.6	46.4	45.6	45.4
25. Net lending (+) or net borrowing (-)	-5.1	-1.3	-3.4	-2.4	-2.6	-3.3	-7.2	-6.9	-5.2	-5.0	-4.1	-3.9	-3.6	-3.5	-2.7	-2.6	-2.8	-1.7

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	6.3	1.5	4.6	3.8	3.7	1.1	-1.4	1.4	5.9	2.9	2.9	2.5	3.1	2.4	4.6	4.4	4.7	3.3
2. Current taxes on income and wealth	9.5	5.7	5.8	9.3	4.1	4.3	-12.8	8.1	7.9	7.8	4.9	0.7	1.6	0.6	5.2	4.2	3.8	1.9
3. Social contributions	3.5	4.0	4.4	5.3	3.8	2.8	1.0	2.1	4.0	2.9	3.0	2.5	1.0	1.2	3.2	-0.9	-3.7	3.0
4. Of which actual social contributions	3.1	4.0	4.5	5.6	3.6	2.6	0.6	2.0	3.9	2.8	3.1	2.6	1.1	1.3	3.5	-1.2	-4.3	3.1
5. Other current revenue, including sales	3.7	7.6	5.3	6.9	6.0	6.0	0.6	2.4	2.8	-1.2	1.6	0.9	1.6	1.0	0.9	1.7	1.1	1.3
6. Total current revenue	5.4	4.0	4.9	5.9	4.1	3.0	-3.0	3.2	5.3	3.6	3.3	1.9	1.8	1.4	3.8	2.2	1.2	2.6
7. Government consumption expenditure	4.1	4.1	3.7	3.3	3.5	3.2	3.7	2.6	2.1	2.4	2.0	1.6	0.9	1.2	2.0	1.7	1.9	1.9
8. Collective consumption	6.0	3.2	2.9	2.9	2.6	2.8	4.4	1.8	2.4	2.8	2.1	0.3	0.0	1.0	1.9	1.6	1.7	1.8
9. Social transfers in kind	2.9	4.7	4.2	3.5	4.1	3.5	3.4	3.1	2.0	2.1	2.0	2.3	1.4	1.3	2.1	1.7	2.0	2.0
10. Compensation of employees	4.1	3.8	3.4	2.7	3.3	2.5	3.0	2.3	1.5	1.8	1.7	2.0	1.0	0.9	2.2	1.6	1.7	1.8
11. Intermediate consumption	7.0	6.6	4.7	2.7	2.1	2.3	6.4	3.5	1.6	3.0	2.3	-0.2	1.6	0.0	0.3	0.6	0.7	0.8
12. Social transfers other than in kind	3.2	2.3	4.5	4.9	4.4	3.4	5.8	3.1	3.0	3.6	3.0	2.0	1.6	1.7	1.9	2.1	1.9	1.8
13. Social transfers in kind via market producers	5.2	6.7	3.7	5.0	5.4	4.1	3.8	3.2	2.5	2.7	2.5	2.9	1.6	2.0	2.5	2.8	2.7	2.7
14. Interest	6.2	1.5	0.9	0.8	8.6	9.8	-14.1	2.4	10.5	-1.8	-10.6	-5.0	-5.7	-4.2	1.6	2.1	2.8	2.9
15. Subsidies	3.5	2.1	-0.4	4.5	7.1	8.1	18.8	5.5	-4.6	4.5	0.4	29.5	18.8	-0.3	5.2	9.7	-2.6	-29.0
16. Other current expenditure 1)	0.0	0.0	0.1	0.0	0.0	0.1	0.4	0.0	-0.1	0.1	0.1	-0.2	0.0	0.2	-0.2	0.1	0.0	-0.1
17. Total current expenditure	4.2	3.8	4.0	3.8	4.3	3.8	4.2	2.9	2.4	2.7	1.9	2.2	1.9	1.5	1.8	2.5	1.7	0.3
18. Gross saving 1)	0.6	0.0	0.4	1.0	-0.1	-0.4	-3.6	0.1	1.4	0.4	0.7	-0.1	0.0	0.0	1.0	-0.2	-0.3	1.2
19. Capital transfers received	12.6	20.8	-7.5	-22.6	-7.0	-21.7	22.4	-25.4	66.3	-14.6	14.7	-4.0	33.1	-5.4	36.4	9.1	2.5	2.5
20. Total revenue	5.4	4.1	4.8	5.7	4.0	2.8	-2.9	3.1	5.5	3.4	3.3	1.9	2.0	1.4	4.0	2.3	1.2	2.6
21. Gross fixed capital formation	1.5	9.4	4.8	2.5	5.5	2.6	4.8	0.6	-1.6	3.6	-0.3	-5.5	-6.0	0.3	3.1	4.1	5.5	4.7
22. Other capital expenditure 1)	-0.6	-0.3	0.1	0.0	0.0	0.2	0.1	-0.1	0.0	0.1	-0.1	-0.1	0.1	-0.1	0.3	-0.2	-0.2	0.1
23. Total expenditure	2.9	3.6	4.2	3.8	4.4	4.1	4.2	2.6	2.1	3.0	1.6	1.5	1.5	1.2	2.4	2.2	1.6	0.7
24. Tax burden	5.5	3.6	4.9	5.8	3.7	2.4	-3.9	3.3	5.9	4.0	3.6	2.0	2.2	1.6	4.5	2.2	1.2	2.8
25. Net lending (+) or net borrowing (-)	1.2	0.3	0.2	0.9	-0.2	-0.6	-3.9	0.3	1.7	0.2	0.9	0.2	0.3	0.1	0.9	0.1	-0.1	1.1

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	5.1	1.4	3.4	2.4	2.6	3.3	7.2	6.9	5.2	5.0	4.1	3.9	3.6	3.5	2.7	2.6	2.8	1.7	
2. Interest payments (% of GDP)	3.4	3.0	2.7	2.6	2.7	2.9	2.5	2.5	2.7	2.6	2.3	2.2	2.0	1.9	1.9	1.9	1.8	1.8	
3. Implicit interest rate 2)	:	5.3	4.2	4.0	4.4	4.6	3.6	3.1	3.3	3.0	2.6	2.3	2.1	2.0	2.0	1.9	1.9	1.9	
4. Nominal GDP growth rate	3.3	4.0	3.6	4.7	5.0	2.6	-2.8	3.0	3.2	1.5	1.4	1.5	2.3	1.4	2.8	2.6	3.0	3.1	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	5.1	1.4	3.4	2.4	2.6	3.3	7.2	6.9	5.2	5.0	4.1	3.9	3.6	3.5	2.7	2.6	2.8	1.7	
6. Contribution of nominal GDP growth	:	-2.3	-2.3	-3.0	-3.1	-1.7	2.0	-2.4	-2.6	-1.3	-1.2	-1.4	-2.1	-1.3	-2.7	-2.5	-2.9	-3.0	
7. Stock-flow adjustment 3)	:	0.4	0.4	-2.2	0.4	2.6	5.1	-2.2	0.0	-0.9	-0.1	-1.0	-0.8	0.4	0.4	0.1	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.7	-1.6	0.7	-0.2	-0.1	0.4	4.6	4.4	2.4	2.4	1.8	1.7	1.6	1.7	0.8	0.8	0.9	-0.1	
9. Snow-ball effect	:	0.7	0.4	-0.4	-0.4	1.2	4.5	0.1	0.1	1.3	1.1	0.7	-0.1	0.6	-0.8	-0.7	-1.0	-1.2	
10. Stock-flow adjustment 3)	:	0.4	0.4	-2.2	0.4	2.6	5.1	-2.2	0.0	-0.9	-0.1	-1.0	-0.8	0.4	0.4	0.1	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-0.5	1.4	-2.8	-0.1	4.2	14.3	2.2	2.6	2.8	2.8	1.5	0.7	2.6	0.3	0.2	-0.1	-1.3	
12. Level of gross debt (end of year)	56.1	58.3	67.4	64.6	64.5	68.8	83.0	85.3	87.8	90.6	93.4	94.9	95.6	98.2	98.5	98.7	98.5	97.2	

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 8A

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

Italy	(Mrd EURO-ITL)																	
	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	115.7	178.4	207.7	225.1	231.5	221.6	211.5	223.9	231.1	246.7	239.8	248.8	249.6	242.3	249.4	254.2	259.1	263.5
2. Current taxes on income and wealth	137.0	170.9	190.9	213.3	233.4	239.7	222.4	226.5	226.8	239.8	240.9	237.1	242.5	247.5	250.2	250.2	255.4	258.3
3. Social contributions	138.7	145.9	182.0	184.3	203.1	212.9	212.1	213.7	216.3	215.8	215.3	214.3	219.1	220.6	225.7	234.4	239.8	246.5
4. Of which actual social contributions	122.8	141.9	178.6	180.9	199.3	209.1	208.2	209.7	212.2	211.7	211.2	210.4	215.1	216.7	221.7	230.2	235.5	242.1
5. Other current revenue, including sales	39.5	47.6	54.4	55.9	57.3	59.6	60.6	62.7	63.4	64.0	67.7	69.2	69.3	68.8	69.5	73.2	73.4	74.7
6. Total current revenue	430.9	542.8	634.9	678.6	725.2	733.8	706.6	726.8	737.6	766.3	763.7	769.5	780.4	779.2	794.8	812.0	827.6	843.0
7. Government consumption expenditure	172.2	221.6	291.6	300.9	304.8	317.1	324.4	327.6	320.9	315.4	315.4	313.3	311.8	316.7	320.0	328.8	331.3	337.2
8. Collective consumption	77.6	94.0	122.2	123.8	124.2	130.7	133.5	135.5	133.6	131.1	132.0	128.9	127.8	130.8	130.9	134.5	135.6	138.0
9. Social transfers in kind	94.7	127.6	169.4	177.1	180.6	186.4	190.9	192.1	187.3	184.3	183.4	184.4	184.0	185.8	189.0	194.3	195.7	199.2
10. Compensation of employees	103.8	124.6	156.6	163.8	164.3	170.3	171.7	172.5	169.6	166.1	164.8	163.5	162.1	164.0	164.2	170.6	172.6	174.3
11. Intermediate consumption	44.9	58.8	76.4	75.1	78.3	82.6	85.6	87.4	87.2	87.0	89.6	88.9	89.9	92.2	94.9	96.6	96.6	100.2
12. Social transfers other than in kind	154.2	195.7	242.2	252.1	264.4	277.3	291.6	298.7	304.5	311.4	319.7	326.9	332.8	336.4	341.4	350.1	371.8	383.1
13. Social transfers in kind via market producers	18.4	28.0	40.8	41.9	42.5	43.4	45.6	46.3	44.6	43.3	43.6	44.2	43.9	44.6	45.3	46.4	46.8	47.2
14. Interest	109.8	76.0	67.2	68.9	76.7	80.5	69.5	68.8	76.4	83.6	77.6	74.4	68.1	66.3	65.5	64.6	69.5	73.2
15. Subsidies	17.3	16.2	17.3	18.0	18.6	18.8	21.6	23.2	23.5	25.9	27.5	30.4	28.2	29.3	26.5	26.7	26.7	26.9
16. Other current expenditure	13.2	26.3	32.8	33.1	35.6	36.8	37.3	36.9	37.0	37.6	38.5	37.1	37.2	38.8	36.0	37.1	39.4	39.3
17. Total current expenditure	461.6	525.6	633.4	652.8	680.3	709.5	722.9	733.8	742.8	755.0	761.3	765.3	762.1	771.5	773.9	792.1	823.5	844.3
18. Gross saving	-30.7	17.2	1.5	25.8	44.8	24.3	-16.3	-7.1	-5.2	11.3	2.5	4.1	18.4	7.6	20.9	19.8	4.1	-1.3
19. Capital transfers received	7.9	4.6	6.3	4.4	4.4	3.9	15.5	6.2	10.7	5.9	8.8	6.7	6.9	6.8	4.9	4.1	4.2	4.2
20. Total revenue	438.8	547.4	641.2	683.0	729.6	737.7	722.1	732.9	748.3	772.3	772.5	776.2	787.3	785.9	799.7	816.1	831.8	847.2
21. Gross fixed capital formation	25.9	35.3	44.7	45.5	46.8	48.6	54.2	46.8	45.3	41.4	38.6	37.0	36.6	35.7	33.8	33.1	34.4	36.4
22. Other capital expenditure	22.8	16.8	24.2	39.2	26.0	22.5	27.6	19.9	20.4	22.9	19.6	23.1	31.7	21.7	33.1	24.9	26.0	24.0
23. Total expenditure	510.3	577.7	702.3	737.5	753.1	780.7	804.7	800.5	808.6	819.3	819.4	825.5	830.4	828.9	840.8	850.1	884.0	904.7
24. Tax burden	382.3	494.0	580.8	621.6	666.7	673.1	656.3	665.8	679.4	701.8	698.0	700.0	710.7	714.8	726.6	739.1	754.6	768.6
25. Net lending (+) or net borrowing (-)	-71.4	-30.2	-61.2	-54.6	-23.6	-42.9	-82.5	-67.6	-60.2	-47.1	-46.9	-49.3	-43.2	-42.9	-41.1	-34.0	-52.1	-57.5

Table 8B

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

Italy	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	11.7	14.4	13.9	14.5	14.4	13.6	13.4	14.0	14.1	15.3	14.9	15.3	15.1	14.3	14.5	14.4	14.3	14.2
2. Current taxes on income and wealth	13.9	13.8	12.8	13.8	14.5	14.7	14.1	14.1	13.9	14.9	15.0	14.6	14.7	14.6	14.5	14.2	14.1	13.9
3. Social contributions	14.1	11.8	12.2	11.9	12.6	13.0	13.5	13.3	13.2	13.4	13.4	13.2	13.3	13.1	13.1	13.3	13.2	13.2
4. Of which actual social contributions	12.5	11.4	12.0	11.7	12.4	12.8	13.2	13.1	13.0	13.1	13.2	13.0	13.0	12.8	12.9	13.0	13.0	13.0
5. Other current revenue, including sales	4.0	3.8	3.7	3.6	3.6	3.7	3.9	3.9	3.9	4.0	4.2	4.3	4.2	4.1	4.0	4.1	4.1	4.0
6. Total current revenue	43.7	43.8	42.6	43.8	45.1	45.0	44.9	45.3	45.0	47.5	47.6	47.4	47.2	46.1	46.1	46.0	45.7	45.3
7. Government consumption expenditure	17.5	17.9	19.6	19.4	18.9	19.4	20.6	20.4	19.6	19.6	19.7	19.3	18.9	18.7	18.5	18.6	18.3	18.1
8. Collective consumption	7.9	7.6	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	7.6	7.5	7.4
9. Social transfers in kind	9.6	10.3	11.4	11.4	11.2	11.4	12.1	12.0	11.4	11.4	11.4	11.4	11.1	11.0	11.0	11.0	10.8	10.7
10. Compensation of employees	10.5	10.1	10.5	10.6	10.2	10.4	10.9	10.8	10.4	10.3	10.3	10.1	9.8	9.7	9.5	9.7	9.5	9.4
11. Intermediate consumption	4.6	4.7	5.1	4.9	4.9	5.1	5.4	5.4	5.3	5.4	5.6	5.5	5.4	5.5	5.5	5.5	5.3	5.4
12. Social transfers other than in kind	15.7	15.8	16.3	16.3	16.4	17.0	18.5	18.6	18.6	19.3	19.9	20.2	20.1	19.9	19.8	19.8	20.5	20.6
13. Social transfers in kind via market producers	1.9	2.3	2.7	2.7	2.6	2.7	2.9	2.9	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.6	2.6	2.5
14. Interest	11.1	6.1	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.1	3.9	3.8	3.7	3.8	3.9
15. Subsidies	1.8	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.6	1.7	1.9	1.7	1.7	1.5	1.5	1.5	1.4
16. Other current expenditure	1.3	2.1	2.2	2.1	2.2	2.3	2.4	2.3	2.3	2.3	2.4	2.3	2.2	2.3	2.1	2.1	2.2	2.1
17. Total current expenditure	46.9	42.4	42.5	42.2	42.3	43.5	46.0	45.7	45.4	46.8	47.4	47.2	46.1	45.7	44.9	44.8	45.5	45.4
18. Gross saving	-3.1	1.4	0.1	1.7	2.8	1.5	-1.0	-0.4	-0.3	0.7	0.2	0.3	1.1	0.5	1.2	1.1	0.2	-0.1
19. Capital transfers received	0.8	0.4	0.4	0.3	0.3	0.2	1.0	0.4	0.7	0.4	0.5	0.4	0.4	0.4	0.3	0.2	0.2	0.2
20. Total revenue	44.6	44.2	43.0	44.1	45.3	45.2	45.9	45.7	45.7	47.9	48.1	47.9	47.7	46.5	46.4	46.2	45.9	45.5
21. Gross fixed capital formation	2.6	2.9	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	1.9	1.9	2.0
22. Other capital expenditure	2.3	1.4	1.6	2.5	1.6	1.4	1.8	1.2	1.2	1.4	1.2	1.4	1.9	1.3	1.9	1.4	1.4	1.3
23. Total expenditure	51.8	46.6	47.1	47.6	46.8	47.8	51.2	49.9	49.4	50.8	51.1	50.9	50.3	49.1	48.7	48.1	48.8	48.6
24. Tax burden	38.8	39.9	39.0	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.2	43.0	42.3	42.1	41.8	41.7	41.3
25. Net lending (+) or net borrowing (-)	-7.3	-2.4	-4.1	-3.5	-1.5	-2.6	-5.2	-4.2	-3.7	-2.9	-2.9	-3.0	-2.6	-2.5	-2.4	-1.9	-2.9	-3.1

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	4.3	4.6	4.3	8.4	2.8	-4.3	-4.6	5.9	3.2	6.8	-2.8	3.8	0.3	-2.9	2.9	1.9	1.9	1.7
2. Current taxes on income and wealth	10.4	1.7	3.1	11.8	9.4	2.7	-7.2	1.9	0.1	5.7	0.5	-1.6	2.3	2.1	1.1	0.0	2.1	1.1
3. Social contributions	8.2	2.1	3.0	1.3	10.2	4.9	-0.4	0.7	1.2	-0.2	-0.3	-0.4	2.2	0.7	2.3	3.9	2.3	2.8
4. Of which actual social contributions	18.8	2.1	3.2	1.3	10.2	4.9	-0.5	0.7	1.2	-0.2	-0.3	-0.4	2.2	0.7	2.3	3.9	2.3	2.8
5. Other current revenue, including sales	8.5	1.7	-0.5	2.7	2.5	4.1	1.7	3.4	1.2	0.9	5.8	2.2	0.1	-0.7	1.1	5.2	0.3	1.8
6. Total current revenue	7.9	2.7	3.1	6.9	6.9	1.2	-3.7	2.9	1.5	3.9	-0.3	0.8	1.4	-0.2	2.0	2.2	1.9	1.9
7. Government consumption expenditure	7.3	7.0	5.1	3.2	1.3	4.0	2.3	1.0	-2.1	-1.7	0.0	-0.7	-0.5	1.6	1.0	2.8	0.8	1.8
8. Collective consumption	6.6	5.1	3.4	1.3	0.3	5.2	2.2	1.5	-1.4	-1.8	0.7	-2.3	-0.9	2.4	0.1	2.8	0.8	1.8
9. Social transfers in kind	7.9	8.4	6.4	4.5	2.0	3.2	2.4	0.6	-2.5	-1.6	-0.5	0.5	-0.2	1.0	1.7	2.8	0.8	1.8
10. Compensation of employees	9.1	4.7	4.3	4.6	0.3	3.6	0.8	0.5	-1.7	-2.0	-0.8	-0.8	-0.9	1.2	0.2	3.9	1.2	1.0
11. Intermediate consumption	5.1	7.1	5.6	-1.7	4.2	5.5	3.7	2.0	-0.2	-0.2	2.9	-0.8	1.2	2.6	2.9	1.8	0.0	3.7
12. Social transfers other than in kind	7.5	2.8	3.3	4.1	4.9	4.9	5.2	2.4	1.9	2.3	2.6	2.2	1.8	1.1	1.5	2.5	6.2	3.0
13. Social transfers in kind via market producers	7.1	16.3	6.0	2.7	1.5	2.0	5.1	1.6	-3.6	-2.8	0.5	1.5	-0.8	1.6	1.6	2.5	0.9	0.9
14. Interest	5.3	1.3	0.7	2.5	11.3	5.0	-13.7	-0.9	11.0	9.4	-7.1	-4.2	-8.5	-2.6	-1.2	-1.4	7.6	5.4
15. Subsidies	-0.7	8.5	-5.7	4.0	3.2	1.2	15.0	7.5	1.2	10.0	6.5	10.4	-7.4	4.1	-9.7	1.0	0.0	0.6
16. Other current expenditure 1)	0.2	-0.1	0.0	-0.1	0.1	0.0	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	-0.2	0.0	0.1	-0.1
17. Total current expenditure	7.3	4.3	3.3	3.1	4.2	4.3	1.9	1.5	1.2	1.6	0.8	0.5	-0.4	1.2	0.3	2.4	4.0	2.5
18. Gross saving 1)	0.2	-0.7	-0.1	1.6	1.1	-1.3	-2.5	0.6	0.1	1.0	-0.6	0.1	0.9	-0.7	0.8	-0.1	-0.9	-0.3
19. Capital transfers received	-45.9	-17.4	-48.4	-30.4	0.8	-11.3	298.0	-60.3	73.5	-44.6	48.1	-24.0	2.8	-0.9	-27.7	-16.5	2.5	0.0
20. Total revenue	6.9	2.5	2.1	6.5	6.8	1.1	-2.1	1.5	2.1	3.2	0.0	0.5	1.4	-0.2	1.8	2.0	1.9	1.8
21. Gross fixed capital formation	9.3	2.8	2.1	1.7	2.9	3.9	11.6	-13.7	-3.2	-8.5	-6.9	-4.0	-1.0	-2.7	-5.3	-2.2	4.2	5.7
22. Other capital expenditure 1)	-0.9	-0.1	0.1	0.9	-0.9	-0.2	0.4	-0.5	0.0	0.2	-0.2	0.2	0.5	-0.6	0.6	-0.5	0.0	-0.1
23. Total expenditure	5.6	4.1	3.5	5.0	2.1	3.7	3.1	-0.5	1.0	1.3	0.0	0.7	0.6	-0.2	1.4	1.1	4.0	2.3
24. Tax burden	10.4	2.8	2.4	7.0	7.2	1.0	-2.5	1.5	2.0	3.3	-0.5	0.3	1.5	0.6	1.7	1.7	2.1	1.9
25. Net lending (+) or net borrowing (-)	0.6	-0.6	-0.6	0.6	2.1	-1.2	-2.6	1.0	0.5	0.8	0.0	-0.1	0.4	0.1	0.2	0.5	-1.0	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	7.3	3.4	4.1	3.5	1.5	2.6	5.2	4.2	3.7	2.9	2.9	3.0	2.6	2.5	2.4	1.9	2.9	3.1	
2. Interest payments (% of GDP)	11.1	6.1	4.5	4.4	4.8	4.9	4.4	4.3	4.7	5.2	4.8	4.6	4.1	3.9	3.8	3.7	3.8	3.9	
3. Implicit interest rate 2)	10.3	6.1	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	2.9	3.0	3.1	
4. Nominal GDP growth rate	8.0	4.8	2.9	3.9	3.9	1.4	-3.6	2.0	2.1	-1.5	-0.5	1.1	1.9	2.3	2.1	2.4	2.5	2.7	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.3	3.4	4.1	3.5	1.5	2.6	5.2	4.2	3.7	2.9	2.9	3.0	2.6	2.5	2.4	1.9	2.9	3.1	
6. Contribution of nominal GDP growth	-8.6	-4.8	-2.8	-3.9	-3.9	-1.4	3.9	-2.2	-2.3	1.7	0.7	-1.4	-2.4	-2.9	-2.7	-3.1	-3.2	-3.5	
7. Stock-flow adjustment 3)	1.1	1.1	0.5	1.0	-0.3	1.4	1.0	0.9	-0.2	2.2	2.1	1.1	-0.4	0.2	0.2	1.1	0.2	0.5	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-3.9	-2.7	-0.4	-0.9	-3.3	-2.3	0.8	-0.1	-1.0	-2.3	-1.9	-1.5	-1.5	-1.4	-1.4	-1.7	-1.0	-0.8	
9. Snow-ball effect	2.5	1.3	1.7	0.6	0.9	3.5	8.3	2.1	2.3	6.9	5.5	3.2	1.7	1.0	1.1	0.5	0.7	0.4	
10. Stock-flow adjustment 3)	1.1	1.1	0.5	1.0	-0.3	1.4	1.0	0.9	-0.2	2.2	2.1	1.1	-0.4	0.2	0.2	1.1	0.2	0.5	
(% of GDP)																			
11. Change in gross debt 5)	-0.3	-0.4	1.9	0.6	-2.8	2.6	10.1	2.9	1.1	6.8	5.7	2.8	-0.2	-0.2	-0.1	-0.1	-0.1	0.1	
12. Level of gross debt (end of year)	116.9	104.7	101.9	102.6	99.8	102.4	112.5	115.4	116.5	123.4	129.0	131.8	131.6	131.4	131.2	131.1	131.0	131.1	

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

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

3) Line 7 = line 10.

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

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

Table 9A

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

Cyprus

(Mrd EURO-CYP)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	0.835	1.215	2.219	2.490	2.980	3.108	2.634	2.755	2.688	2.703	2.475	2.600	2.608	2.738	3.056	3.382	3.539	3.668
2. Current taxes on income and wealth	0.603	1.024	1.150	1.470	2.078	2.104	1.791	1.820	1.998	1.924	1.874	1.812	1.761	1.755	1.835	1.948	2.023	2.100
3. Social contributions	0.465	0.647	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.483	1.545	1.710	1.880	2.073	2.178
4. Of which actual social contributions	0.465	0.647	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.510	1.362	1.445	1.483	1.545	1.710	1.880	2.073	2.178
5. Other current revenue, including sales	0.409	0.521	0.736	0.771	0.850	0.880	0.862	0.976	0.855	0.843	0.793	1.028	1.024	1.005	0.998	1.016	1.002	1.009
6. Total current revenue	2.311	3.406	5.216	5.860	7.102	7.424	6.752	7.102	7.106	6.980	6.504	6.884	6.876	7.043	7.599	8.227	8.637	8.954
7. Government consumption expenditure	0.953	1.598	2.448	2.704	2.880	3.242	3.507	3.559	3.740	3.616	3.284	2.894	2.863	2.829	2.968	3.071	3.242	3.374
8. Collective consumption	0.557	0.891	1.388	1.542	1.628	1.844	2.001	1.978	2.090	1.999	1.625	1.457	1.446	1.422	1.455	1.455	1.455	1.455
9. Social transfers in kind	0.396	0.707	1.060	1.161	1.252	1.397	1.506	1.581	1.650	1.617	1.660	1.437	1.417	1.407	1.514	1.617	1.788	1.919
10. Compensation of employees	0.898	1.328	2.001	2.159	2.311	2.503	2.729	2.764	2.882	2.844	2.594	2.341	2.271	2.260	2.354	2.477	2.627	2.773
11. Intermediate consumption	0.097	0.346	0.565	0.667	0.727	0.808	0.888	0.856	0.867	0.802	0.720	0.625	0.655	0.625	0.708	0.740	0.776	0.787
12. Social transfers other than in kind	0.560	0.891	1.712	1.767	1.814	2.062	2.231	2.458	2.596	2.571	2.478	2.465	2.463	2.559	2.614	2.690	2.775	2.878
13. Social transfers in kind via market producers	0.000	0.000	0.013	0.019	0.022	0.021	0.027	0.021	0.012	0.009	0.006	0.004	0.004	0.005	0.006	0.006	0.006	0.006
14. Interest	0.145	0.335	0.469	0.472	0.493	0.499	0.432	0.380	0.424	0.611	0.621	0.557	0.566	0.510	0.504	0.551	0.533	0.513
15. Subsidies	0.064	0.134	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.095	0.095	0.080	0.072	0.097	0.055	0.056	0.056	0.057
16. Other current expenditure	0.209	0.201	0.365	0.361	0.444	0.561	0.511	0.463	0.531	0.526	0.403	0.395	0.463	0.397	0.464	0.513	0.533	0.563
17. Total current expenditure	1.973	3.235	5.220	5.522	5.876	6.524	6.848	7.003	7.396	7.459	6.916	6.466	6.495	6.453	6.705	7.033	7.306	7.578
18. Gross saving	0.338	0.171	-0.004	0.338	1.226	0.900	-0.097	0.099	-0.290	-0.479	-0.413	0.418	0.381	0.591	0.894	1.194	1.331	1.377
19. Capital transfers received	0.009	0.011	0.283	0.168	0.046	0.041	0.096	0.101	0.127	0.105	0.160	0.130	0.101	0.043	0.089	0.089	0.089	0.089
20. Total revenue	2.319	3.417	5.499	6.027	7.148	7.465	6.848	7.203	7.233	7.085	6.664	7.014	6.976	7.086	7.688	8.317	8.727	9.044
21. Gross fixed capital formation	0.340	0.349	0.515	0.541	0.541	0.599	0.784	0.808	0.784	0.565	0.414	0.362	0.390	0.469	0.534	0.582	0.628	0.672
22. Other capital expenditure	0.062	0.064	0.085	0.129	0.167	0.177	0.230	0.304	0.176	0.143	0.264	1.763	0.328	0.106	0.105	0.112	0.130	0.132
23. Total expenditure	2.375	3.648	5.820	6.192	6.585	7.300	7.862	8.115	8.355	8.167	7.595	8.592	7.213	7.027	7.344	7.727	8.064	8.382
24. Tax burden	1.910	2.892	4.651	5.133	6.317	6.606	5.937	6.162	6.286	6.167	5.729	5.880	5.877	6.066	6.630	7.240	7.664	7.974
25. Net lending (+) or net borrowing (-)	-0.056	-0.232	-0.321	-0.164	0.564	0.165	-1.015	-0.912	-1.122	-1.082	-0.931	-1.577	-0.236	0.059	0.344	0.589	0.663	0.662

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	10.9	11.5	15.0	15.6	17.0	16.4	14.1	14.3	13.6	13.9	13.6	14.8	14.7	14.8	15.6	16.3	16.3	16.1
2. Current taxes on income and wealth	7.8	9.7	7.8	9.2	11.9	11.1	9.6	9.4	10.1	9.9	10.3	10.3	9.9	9.5	9.4	9.4	9.3	9.2
3. Social contributions	6.1	6.1	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.4	8.7	9.1	9.5	9.6
4. Of which actual social contributions	6.1	6.1	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.4	8.7	9.1	9.5	9.6
5. Other current revenue, including sales	5.3	4.9	5.0	4.8	4.9	4.6	4.6	5.1	4.3	4.3	4.4	5.8	5.8	5.4	5.1	4.9	4.6	4.4
6. Total current revenue	30.1	32.1	35.2	36.6	40.6	39.1	36.2	36.8	36.0	35.8	35.9	39.1	38.7	38.1	38.8	39.6	39.7	39.3
7. Government consumption expenditure	12.4	15.1	16.5	16.9	16.4	17.1	18.8	18.4	19.0	18.6	18.1	16.4	16.1	15.3	15.2	14.8	14.9	14.8
8. Collective consumption	7.3	8.4	9.4	9.6	9.3	9.7	10.7	10.2	10.6	10.3	9.0	8.3	8.1	7.7	7.4	7.0	6.7	6.4
9. Social transfers in kind	5.2	6.7	7.1	7.3	7.1	7.4	8.1	8.2	8.4	8.3	9.1	8.2	8.0	7.6	7.7	7.8	8.2	8.4
10. Compensation of employees	11.7	12.5	13.5	13.5	13.2	13.2	14.6	14.3	14.6	14.6	14.3	13.3	12.8	12.2	12.0	11.9	12.1	12.2
11. Intermediate consumption	1.3	3.3	3.8	4.2	4.2	4.2	4.8	4.4	4.4	4.1	4.0	3.6	3.7	3.4	3.6	3.6	3.6	3.5
12. Social transfers other than in kind	7.3	8.4	11.6	11.0	10.4	10.9	11.9	12.7	13.2	13.2	13.7	14.0	13.9	13.8	13.4	13.0	12.7	12.6
13. Social transfers in kind via market producers	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	0.0
14. Interest	1.9	3.2	3.2	3.0	2.8	2.6	2.3	2.0	2.1	3.1	3.4	3.2	3.2	2.8	2.6	2.7	2.4	2.2
15. Subsidies	0.8	1.3	0.6	0.5	0.4	0.4	0.2	0.3	0.4	0.5	0.5	0.5	0.4	0.5	0.3	0.3	0.3	0.3
16. Other current expenditure	2.7	1.9	2.5	2.3	2.5	3.0	2.7	2.4	2.7	2.7	2.2	2.2	2.6	2.1	2.4	2.5	2.4	2.5
17. Total current expenditure	25.7	30.5	35.2	34.5	33.6	34.3	36.7	36.3	37.5	38.3	38.1	36.7	36.6	34.9	34.3	33.9	33.6	33.2
18. Gross saving	4.4	1.6	0.0	2.1	7.0	4.7	-0.5	0.5	-1.5	-2.5	-2.3	2.4	2.1	3.2	4.6	5.8	6.1	6.0
19. Capital transfers received	0.1	0.1	1.9	1.0	0.3	0.2	0.5	0.5	0.6	0.5	0.9	0.7	0.6	0.2	0.5	0.4	0.4	0.4
20. Total revenue	30.2	32.2	37.1	37.7	40.8	39.3	36.7	37.3	36.7	36.4	36.7	39.8	39.3	38.3	39.3	40.0	40.1	39.7
21. Gross fixed capital formation	4.4	3.3	3.5	3.4	3.1	3.2	4.2	4.2	4.0	2.9	2.3	2.1	2.2	2.5	2.7	2.8	2.9	2.9
22. Other capital expenditure	0.8	0.6	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	0.5	0.6	0.6
23. Total expenditure	30.9	34.4	39.3	38.7	37.6	38.4	42.1	42.0	42.3	41.9	41.9	48.8	40.6	38.0	37.5	37.2	37.0	36.8
24. Tax burden	24.9	27.3	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.6	33.4	33.1	32.8	33.9	34.9	35.2	35.0
25. Net lending (+) or net borrowing (-)	-0.7	-2.2	-2.2	-1.0	3.2	0.9	-5.4	-4.7	-5.7	-5.6	-5.1	-9.0	-1.3	0.3	1.8	2.8	3.0	2.9

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	1.2	26.3	7.4	12.2	19.7	4.3	-15.2	4.6	-2.4	0.6	-8.4	5.1	0.3	5.0	11.6	10.7	4.6	3.6
2. Current taxes on income and wealth	0.6	12.7	23.6	27.8	41.3	1.3	-14.9	1.6	9.8	-3.7	-2.6	-3.3	-2.8	-0.3	4.6	6.1	3.9	3.8
3. Social contributions	6.4	7.6	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.2	10.7	10.0	10.2	5.1
4. Of which actual social contributions	6.4	7.6	14.2	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.2	10.7	10.0	10.2	5.1
5. Other current revenue, including sales	7.4	15.5	15.6	4.7	10.3	3.5	-2.0	13.2	-12.4	-1.4	-5.9	29.6	-0.3	-1.8	-0.7	1.8	-1.4	0.7
6. Total current revenue	3.2	16.6	13.3	12.3	21.2	4.5	-9.1	5.2	0.1	-1.8	-6.8	5.8	-0.1	2.4	7.9	8.3	5.0	3.7
7. Government consumption expenditure	10.1	2.3	6.6	10.5	6.5	12.6	8.2	1.5	5.1	-3.3	-9.2	-11.9	-1.1	-1.2	4.9	3.5	5.6	4.1
8. Collective consumption	6.8	1.4	6.8	11.1	5.5	13.3	8.5	-1.2	5.7	-4.4	-18.7	-10.3	-0.8	-1.6	2.3	0.0	0.0	0.0
9. Social transfers in kind	14.7	3.4	6.3	9.6	7.8	11.6	7.8	5.0	4.3	-2.0	2.6	-13.4	-1.3	-0.7	7.6	6.8	10.6	7.4
10. Compensation of employees	9.7	8.9	6.1	7.9	7.0	8.3	9.0	1.3	4.3	-1.3	-8.8	-9.8	-3.0	-0.5	4.2	5.2	6.0	5.6
11. Intermediate consumption	0.2	-16.1	10.4	18.0	9.0	11.1	9.9	-3.6	1.3	-7.5	-10.3	-13.1	4.8	-4.6	13.2	4.6	4.8	1.4
12. Social transfers other than in kind	8.9	10.2	12.7	3.2	2.7	13.7	8.2	10.2	5.6	-0.9	-3.6	-0.6	-0.1	3.9	2.2	2.9	3.2	3.7
13. Social transfers in kind via market producers	-	-	200.0	46.2	14.0	-2.7	25.2	-20.1	-43.0	-28.7	-33.3	-27.6	4.8	15.9	15.7	0.0	0.0	0.0
14. Interest	24.3	20.5	14.2	0.6	4.4	1.3	-13.5	-12.1	11.6	44.2	1.5	-10.3	1.7	-10.0	-1.0	9.1	-3.2	-3.8
15. Subsidies	23.1	102.6	-33.4	-18.8	-14.7	7.0	-54.3	92.2	38.5	11.4	0.2	-16.3	-10.2	35.9	-43.3	0.8	1.3	1.4
16. Other current expenditure 1)	0.0	0.3	0.7	-0.2	0.3	0.4	-0.2	-0.3	0.3	0.0	-0.5	0.0	0.4	-0.5	0.2	0.1	0.0	0.0
17. Total current expenditure	9.7	10.1	10.5	5.8	6.4	11.0	5.0	2.3	5.6	0.8	-7.3	-6.5	0.4	-0.6	3.9	4.9	3.9	3.7
18. Gross saving 1)	-1.7	1.8	0.8	2.1	4.9	-2.3	-5.3	1.0	-2.0	-1.0	0.2	4.6	-0.2	1.0	1.4	1.2	0.4	-0.1
19. Capital transfers received	-31.8	81.0	25.8	-40.6	-72.5	-11.3	134.7	4.9	25.9	-17.1	52.4	-18.7	-22.9	-57.4	108.4	0.0	0.0	0.0
20. Total revenue	3.0	16.7	13.8	9.6	18.6	4.4	-8.3	5.2	0.4	-2.0	-5.9	5.3	-0.5	1.6	8.5	8.2	4.9	3.6
21. Gross fixed capital formation	20.6	16.9	-11.3	5.1	0.0	10.7	30.9	3.0	-3.0	-27.9	-26.7	-12.6	7.7	20.2	14.0	9.0	7.7	7.1
22. Other capital expenditure 1)	-0.2	-0.2	0.3	0.2	0.2	0.0	0.3	0.3	-0.7	-0.2	0.7	8.6	-8.2	-1.3	0.0	0.0	0.1	0.0
23. Total expenditure	10.6	10.0	9.0	6.4	6.3	10.9	7.7	3.2	3.0	-2.3	-7.0	13.1	-16.1	-2.6	4.5	5.2	4.4	3.9
24. Tax burden	2.1	16.8	14.0	10.4	23.1	4.6	-10.1	3.8	2.0	-1.9	-7.1	2.6	-0.1	3.2	9.3	9.2	5.9	4.0
25. Net lending (+) or net borrowing (-)	-2.3	1.8	1.5	1.1	4.2	-2.4	-6.3	0.7	-1.0	0.1	0.4	-3.8	7.6	1.6	1.4	1.1	0.2	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	0.7	2.1	2.2	1.0	-3.2	-0.9	5.4	4.7	5.7	5.6	5.1	9.0	1.3	-0.3	-1.8	-2.8	-3.0	-2.9	
2. Interest payments (% of GDP)	1.9	3.2	3.2	3.0	2.8	2.6	2.3	2.0	2.1	3.1	3.4	3.2	3.2	2.8	2.6	2.7	2.4	2.2	
3. Implicit interest rate 2)	:	6.1	5.2	5.0	5.2	5.3	5.0	3.7	3.9	4.7	4.0	3.0	3.0	2.7	2.6	2.9	2.4	2.4	
4. Nominal GDP growth rate	9.4	7.8	7.0	7.9	9.4	8.5	-1.8	3.4	2.2	-1.2	-6.9	-2.9	0.8	4.2	5.8	6.1	4.8	4.7	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	0.7	2.1	2.2	1.0	-3.2	-0.9	5.4	4.7	5.7	5.6	5.1	9.0	1.3	-0.3	-1.8	-2.8	-3.0	-2.9	
6. Contribution of nominal GDP growth	:	-4.0	-4.2	-4.7	-5.1	-4.2	0.8	-1.8	-1.2	0.8	6.0	3.1	-0.8	-4.3	-5.8	-5.5	-4.8	-4.4	
7. Stock-flow adjustment 3)	:	3.5	0.7	-0.5	3.1	-3.4	2.5	-0.5	5.0	7.6	11.9	-7.2	-0.5	2.2	-1.8	17.2	1.3	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-1.2	-1.1	-1.0	-1.9	-6.0	-3.5	3.1	2.8	3.5	2.4	1.7	5.8	-1.9	-3.1	-4.3	-5.5	-5.5	-5.2	
9. Snow-ball effect	:	-0.8	-1.1	-1.7	-2.3	-1.6	3.1	0.2	0.9	4.0	9.4	6.3	2.4	-1.6	-3.2	-2.9	-2.4	-2.2	
10. Stock-flow adjustment 3)	:	3.5	0.7	-0.5	3.1	-3.4	2.5	-0.5	5.0	7.6	11.9	-7.2	-0.5	2.2	-1.8	17.2	1.3	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	1.6	-1.3	-4.2	-5.2	-8.5	8.7	2.5	9.4	14.0	23.0	4.9	0.0	-2.5	-9.4	8.8	-6.6	-7.3	
12. Level of gross debt (end of year)	47.8	57.3	63.4	59.3	54.0	45.6	54.3	56.8	66.2	80.1	103.1	108.0	108.0	105.5	96.1	105.0	98.4	91.0	

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 10A

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

Latvia	(Mrd EURO-LVL)																	
	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	0.530	0.850	1.670	2.150	2.710	2.640	2.110	2.200	2.480	2.760	2.960	3.150	3.310	3.550	3.760	4.090	4.390	4.660
2. Current taxes on income and wealth	0.270	0.490	1.020	1.350	1.870	2.200	1.320	1.330	1.480	1.680	1.760	1.830	1.910	2.100	2.300	2.180	2.130	2.310
3. Social contributions	0.450	0.680	1.110	1.420	1.830	2.040	1.810	1.590	1.790	1.950	1.990	2.050	2.110	2.150	2.360	2.650	2.810	2.960
4. Of which actual social contributions	0.450	0.670	1.080	1.380	1.770	1.940	1.740	1.550	1.760	1.900	1.930	1.980	2.030	2.070	2.260	2.540	2.700	2.840
5. Other current revenue, including sales	0.140	0.300	0.660	0.990	0.990	1.050	1.140	1.200	1.270	1.270	1.250	1.230	1.210	1.250	1.420	1.510	1.480	1.450
6. Total current revenue	1.380	2.320	4.450	5.910	7.410	7.930	6.390	6.320	7.020	7.660	7.960	8.270	8.550	9.050	9.840	10.430	10.810	11.390
7. Government consumption expenditure	0.950	1.420	2.430	2.940	3.980	4.830	3.580	3.290	3.700	3.800	4.020	4.140	4.360	4.510	4.840	5.200	5.420	5.640
8. Collective consumption	0.500	0.710	1.470	1.800	2.300	2.710	1.860	1.740	2.010	2.060	2.160	2.210	2.280	2.350	2.540	2.720	2.910	3.110
9. Social transfers in kind	0.450	0.710	0.960	1.140	1.690	2.120	1.720	1.550	1.690	1.740	1.870	1.930	2.070	2.160	2.300	2.490	2.510	2.530
10. Compensation of employees	0.420	0.730	1.300	1.600	2.240	2.770	2.260	1.850	1.940	2.010	2.140	2.270	2.410	2.540	2.760	2.980	3.100	3.220
11. Intermediate consumption	0.310	0.450	0.880	1.040	1.230	1.510	1.150	1.180	1.340	1.340	1.430	1.450	1.500	1.450	1.540	1.660	1.740	1.820
12. Social transfers other than in kind	0.470	0.840	1.150	1.370	1.590	1.970	2.440	2.370	2.270	2.250	2.360	2.410	2.560	2.670	2.790	3.050	3.270	3.490
13. Social transfers in kind via market producers	0.000	0.000	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	0.390	0.410	0.430
14. Interest	0.030	0.060	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	0.230
15. Subsidies	0.040	0.070	0.070	0.110	0.200	0.330	0.310	0.250	0.210	0.310	0.340	0.410	0.310	0.300	0.340	0.390	0.370	0.370
16. Other current expenditure	0.060	0.100	0.510	0.780	0.720	1.000	0.670	0.770	0.470	0.680	0.630	0.770	0.680	0.730	0.790	0.850	0.870	0.900
17. Total current expenditure	1.330	2.260	4.060	5.070	6.210	7.920	7.310	6.930	6.820	7.190	7.490	7.900	8.090	8.300	8.850	9.540	9.990	10.470
18. Gross saving	0.050	0.060	0.390	0.840	1.190	0.010	-0.920	-0.610	0.210	0.470	0.480	0.370	0.460	0.750	0.990	0.890	0.820	0.920
19. Capital transfers received	0.010	0.050	0.140	0.170	0.160	0.210	0.210	0.290	0.320	0.390	0.370	0.380	0.410	0.220	0.210	0.330	0.380	0.450
20. Total revenue	1.390	2.370	4.600	6.080	7.560	8.140	6.600	6.600	7.340	8.050	8.330	8.650	8.960	9.280	10.050	10.750	11.190	11.840
21. Gross fixed capital formation	0.090	0.130	0.470	0.840	1.340	1.260	0.920	0.850	1.010	1.060	1.010	1.060	1.160	0.900	1.180	1.410	1.440	1.540
22. Other capital expenditure	0.030	0.160	0.120	0.250	0.130	-0.010	0.090	0.390	0.390	0.060	0.100	0.040	0.050	0.060	0.170	0.050	0.050	0.050
23. Total expenditure	1.450	2.550	4.650	6.160	7.680	9.170	8.320	8.160	8.220	8.310	8.600	9.000	9.300	9.260	10.210	11.000	11.480	12.060
24. Tax burden	1.240	2.010	3.800	4.920	6.400	6.820	5.200	5.110	5.760	6.370	6.680	7.010	7.300	7.780	8.380	8.880	9.290	9.890
25. Net lending (+) or net borrowing (-)	-0.060	-0.190	-0.050	-0.080	-0.120	-1.020	-1.720	-1.560	-0.870	-0.260	-0.260	-0.350	-0.330	0.020	-0.160	-0.250	-0.290	-0.220

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	13.0	12.3	12.3	12.6	12.0	10.8	11.2	12.3	12.2	12.6	13.0	13.3	13.6	14.2	13.9	14.0	14.3	14.3
2. Current taxes on income and wealth	6.5	7.2	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	7.5	6.9	7.1
3. Social contributions	11.0	10.0	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	9.1	9.1	9.1
4. Of which actual social contributions	11.0	9.8	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	8.3	8.4	8.7	8.8	8.7
5. Other current revenue, including sales	3.5	4.3	4.8	5.8	4.4	4.3	6.1	6.7	6.2	5.8	5.5	5.2	5.0	5.0	5.3	5.2	4.8	4.5
6. Total current revenue	34.0	33.8	32.8	34.5	32.8	32.6	33.9	35.2	34.6	35.0	34.9	35.0	35.2	36.2	36.4	35.7	35.1	35.0
7. Government consumption expenditure	23.5	20.7	17.8	17.2	17.6	19.8	19.0	18.4	18.2	17.4	17.6	17.5	17.9	18.0	17.9	17.8	17.6	17.3
8. Collective consumption	12.4	10.4	10.8	10.5	10.2	11.1	9.9	9.7	9.9	9.4	9.5	9.3	9.4	9.4	9.4	9.3	9.4	9.6
9. Social transfers in kind	11.1	10.3	7.1	6.7	7.5	8.7	9.1	8.7	8.3	7.9	8.2	8.2	8.5	8.6	8.5	8.5	8.2	7.8
10. Compensation of employees	10.2	10.7	9.5	9.3	9.9	11.4	12.0	10.3	9.6	9.2	9.4	9.6	9.9	10.2	10.2	10.2	10.1	9.9
11. Intermediate consumption	7.6	6.6	6.5	6.1	5.4	6.2	6.1	6.6	6.6	6.1	6.3	6.1	6.2	5.8	5.7	5.7	5.6	5.6
12. Social transfers other than in kind	11.6	12.2	8.4	8.0	7.0	8.1	13.0	13.2	11.2	10.3	10.4	10.2	10.5	10.7	10.3	10.5	10.6	10.7
13. Social transfers in kind via market producers	0.0	0.0	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	1.3	1.3	1.3
14. Interest	0.8	0.9	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	0.7
15. Subsidies	1.1	1.0	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	1.3	1.2	1.2
16. Other current expenditure	1.4	1.5	3.7	4.6	3.2	4.1	3.6	4.3	2.3	3.1	2.8	3.3	2.8	2.9	2.9	2.9	2.8	2.8
17. Total current expenditure	32.8	33.0	29.9	29.6	27.5	32.5	38.8	38.6	33.6	32.8	32.9	33.5	33.3	33.1	32.7	32.7	32.5	32.2
18. Gross saving	1.3	0.9	2.9	4.9	5.3	0.0	-4.9	-3.4	1.0	2.1	2.1	1.6	1.9	3.0	3.7	3.0	2.7	2.8
19. Capital transfers received	0.2	0.7	1.1	1.0	0.7	0.9	1.1	1.6	1.6	1.8	1.6	1.6	1.7	0.9	0.8	1.1	1.2	1.4
20. Total revenue	34.2	34.5	33.8	35.5	33.5	33.4	35.0	36.8	36.2	36.8	36.6	36.6	36.9	37.0	37.2	36.8	36.4	36.4
21. Gross fixed capital formation	2.2	2.0	3.4	4.9	5.9	5.2	4.9	4.7	5.0	4.9	4.4	4.5	4.8	3.6	4.4	4.8	4.7	4.7
22. Other capital expenditure	0.7	2.3	0.9	1.5	0.6	0.0	0.5	2.2	1.9	0.3	0.4	0.2	0.2	0.3	0.6	0.2	0.2	0.2
23. Total expenditure	35.6	37.3	34.2	36.0	34.0	37.6	44.2	45.5	40.5	38.0	37.7	38.1	38.2	37.0	37.8	37.7	37.3	37.1
24. Tax burden	30.5	29.3	27.9	28.7	28.3	28.0	27.6	28.5	28.4	29.1	29.3	29.7	30.0	31.1	31.0	30.4	30.2	30.4
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-0.4	-0.5	-0.5	-4.2	-9.1	-8.7	-4.3	-1.2	-1.2	-1.5	-1.4	0.1	-0.6	-0.8	-1.0	-0.7

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	10.9	0.9	29.8	28.6	26.0	-2.7	-19.9	4.1	12.6	11.3	7.1	6.5	5.3	7.2	5.7	8.9	7.3	6.2
2. Current taxes on income and wealth	17.0	5.8	21.8	32.7	38.7	17.7	-40.1	0.4	11.7	13.2	4.9	4.2	4.2	9.8	9.6	-5.2	-2.4	8.5
3. Social contributions	8.2	3.0	18.2	28.1	28.9	11.7	-11.4	-12.0	12.9	8.5	2.3	3.1	2.8	2.0	9.4	12.3	6.3	5.4
4. Of which actual social contributions	8.3	3.5	17.7	27.7	28.8	9.3	-10.1	-10.8	13.5	7.9	1.6	2.5	2.4	1.8	9.3	12.5	6.3	5.3
5. Other current revenue, including sales	60.1	-5.9	6.2	50.6	0.7	5.5	9.1	4.9	5.6	0.4	-1.4	-1.7	-1.6	2.6	14.1	6.1	-2.2	-1.5
6. Total current revenue	16.3	1.6	21.1	32.7	25.4	7.1	-19.5	-1.1	11.1	9.0	4.0	3.9	3.4	5.9	8.7	6.0	3.7	5.4
7. Government consumption expenditure	7.4	0.7	10.8	21.3	35.4	21.2	-25.9	-8.0	12.2	2.7	5.9	2.8	5.4	3.6	7.1	7.5	4.1	4.1
8. Collective consumption	7.5	-2.7	16.6	22.7	27.6	18.1	-31.2	-6.5	15.2	2.7	4.5	2.3	3.6	2.8	8.0	7.0	7.0	7.0
9. Social transfers in kind	7.4	4.4	3.0	19.1	47.7	25.6	-19.1	-9.6	8.9	2.8	7.4	3.4	7.4	4.4	6.2	8.1	1.0	0.8
10. Compensation of employees	16.9	6.9	16.6	23.4	40.2	23.7	-18.7	-17.8	4.6	3.4	6.7	6.0	6.4	5.4	8.4	8.0	3.9	4.0
11. Intermediate consumption	3.5	0.2	-1.1	18.2	17.9	22.9	-23.7	2.6	13.7	-0.3	6.6	1.5	3.7	-3.8	6.6	7.7	4.6	4.6
12. Social transfers other than in kind	21.5	-7.7	14.5	19.3	16.0	24.0	23.8	-2.7	-4.3	-0.9	5.0	2.3	5.9	4.3	4.6	9.3	7.3	6.7
13. Social transfers in kind via market producers	-	-	22.8	12.9	65.0	22.3	-4.2	1.4	15.3	6.9	4.3	0.6	21.5	16.5	4.8	6.0	5.0	5.0
14. Interest	91.3	61.4	-9.5	4.7	8.9	68.6	113.0	9.7	15.4	0.3	-6.8	0.1	-4.0	-21.3	-2.1	-11.5	1.5	3.8
15. Subsidies	-19.5	-20.6	9.2	50.2	86.0	70.3	-7.3	-20.1	-14.2	45.9	11.1	18.8	-24.3	-2.8	14.1	12.6	-4.0	0.7
16. Other current expenditure 1)	-1.0	-0.1	2.7	0.8	-1.4	1.0	-0.5	0.7	-2.0	0.8	-0.4	0.5	-0.5	0.1	0.0	0.0	-0.1	-0.1
17. Total current expenditure	12.2	-0.5	22.0	24.9	22.5	27.6	-7.8	-5.2	-1.6	5.4	4.2	5.6	2.4	2.6	6.6	7.8	4.7	4.8
18. Gross saving 1)	1.2	0.7	-0.3	2.0	0.4	-5.3	-4.9	1.5	4.4	1.1	-0.1	-0.5	0.3	1.1	0.7	-0.6	-0.4	0.2
19. Capital transfers received	418.6	3.5	181.6	19.3	-8.2	35.4	-1.0	35.0	12.1	21.6	-4.9	2.2	9.2	-46.3	-4.1	53.8	16.6	18.4
20. Total revenue	18.0	1.6	23.3	32.2	24.4	7.7	-19.0	0.1	11.2	9.6	3.6	3.8	3.7	3.5	8.4	7.0	4.0	5.8
21. Gross fixed capital formation	39.8	13.0	20.3	80.0	58.3	-5.9	-27.0	-7.5	19.6	4.9	-5.1	4.9	9.2	-22.6	32.2	18.9	2.5	6.7
22. Other capital expenditure 1)	0.2	-0.4	-0.1	0.6	-0.9	-0.6	0.5	1.7	-0.3	-1.6	0.2	-0.3	0.0	0.1	0.4	-0.5	0.0	0.0
23. Total expenditure	14.7	-0.4	21.3	32.6	24.6	19.4	-9.3	-1.9	0.7	1.1	3.5	4.7	3.3	-0.4	10.2	7.8	4.4	5.0
24. Tax burden	11.3	2.9	24.3	29.4	30.2	6.6	-23.7	-1.8	12.7	10.7	4.8	4.9	4.2	6.6	7.7	6.0	4.6	6.5
25. Net lending (+) or net borrowing (-)	1.0	1.0	0.6	-0.1	0.0	-3.7	-4.9	0.4	4.4	3.1	0.0	-0.3	0.1	1.4	-0.6	-0.3	-0.1	0.3

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	1.4	1.9	0.4	0.5	0.5	4.2	9.1	8.7	4.3	1.2	1.2	1.5	1.4	-0.1	0.6	0.8	1.0	0.7	
2. Interest payments (% of GDP)	0.8	0.9	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	0.7	
3. Implicit interest rate 2)	:	8.2	4.5	4.7	4.9	7.4	6.5	4.6	4.3	4.2	3.7	3.8	3.4	2.9	2.5	2.0	2.1	2.1	
4. Nominal GDP growth rate	14.0	8.9	23.1	25.8	32.1	7.8	-22.7	-4.7	13.2	7.8	4.1	3.6	3.0	2.9	8.0	8.0	5.4	5.7	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	1.4	1.9	0.4	0.5	0.5	4.2	9.1	8.7	4.3	1.2	1.2	1.5	1.4	-0.1	0.6	0.8	1.0	0.7	
6. Contribution of nominal GDP growth	:	-1.0	-2.6	-2.3	-2.3	-0.6	5.3	1.8	-5.5	-3.1	-1.6	-1.4	-1.2	-1.1	-3.0	-3.0	-1.9	-1.9	
7. Stock-flow adjustment 3)	:	0.8	-0.4	0.0	0.3	6.5	3.2	0.6	-3.0	0.4	-1.7	1.8	-4.3	4.6	2.1	-0.8	-0.7	1.4	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	0.6	1.0	-0.1	0.1	0.2	3.7	7.6	6.9	2.5	-0.5	-0.3	0.1	0.0	-1.1	-0.3	0.1	0.2	0.0	
9. Snow-ball effect	:	-0.1	-2.1	-1.9	-2.0	0.0	6.9	3.5	-3.7	-1.4	-0.1	0.1	0.2	0.0	-2.0	-2.2	-1.2	-1.2	
10. Stock-flow adjustment 3)	:	0.8	-0.4	0.0	0.3	6.5	3.2	0.6	-3.0	0.4	-1.7	1.8	-4.3	4.6	2.1	-0.8	-0.7	1.4	
(% of GDP)																			
11. Change in gross debt 5)	:	1.7	-2.6	-1.9	-1.5	10.1	17.6	11.0	-4.2	-1.5	-2.2	1.9	-4.1	3.5	-0.3	-2.9	-1.6	0.2	
12. Level of gross debt (end of year)	13.9	13.8	11.4	9.6	8.0	18.2	35.8	46.8	42.7	41.2	39.0	40.9	36.8	40.3	40.0	37.1	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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	0.93	1.67	2.35	2.72	3.38	3.79	3.11	3.32	3.63	3.72	3.84	4.08	4.34	4.53	4.91	5.06	5.52	5.86
2. Current taxes on income and wealth	0.65	1.12	1.88	2.30	2.63	3.02	1.60	1.29	1.36	1.61	1.74	1.84	2.03	2.19	2.26	2.44	4.01	4.27
3. Social contributions	0.56	1.36	1.93	2.27	2.74	3.23	3.52	3.40	3.58	3.73	3.89	4.17	4.46	4.84	5.30	5.91	4.93	5.18
4. Of which actual social contributions	0.56	1.36	1.87	2.20	2.65	3.11	3.40	3.30	3.48	3.61	3.79	4.06	4.34	4.72	5.17	5.77	4.82	5.06
5. Other current revenue, including sales	0.42	0.71	0.77	0.67	0.84	1.07	1.01	1.20	1.23	1.30	1.30	1.36	1.44	1.46	1.43	1.77	1.86	1.94
6. Total current revenue	2.56	4.87	6.93	7.96	9.59	11.10	9.24	9.21	9.80	10.35	10.77	11.45	12.28	13.03	13.91	15.19	16.33	17.25
7. Government consumption expenditure	1.86	3.00	3.89	4.61	5.07	6.10	5.72	5.56	5.74	5.83	5.84	6.07	6.43	6.60	6.92	7.31	7.96	8.32
8. Collective consumption	1.07	1.53	1.76	2.16	2.34	2.72	2.33	2.37	2.40	2.53	2.53	2.68	2.78	2.81	2.93	3.08	3.23	3.39
9. Social transfers in kind	0.79	1.46	2.12	2.44	2.73	3.38	3.39	3.19	3.33	3.30	3.31	3.39	3.64	3.79	3.99	4.23	4.72	4.93
10. Compensation of employees	0.75	1.61	2.15	2.50	2.83	3.48	3.41	3.06	3.20	3.24	3.34	3.46	3.61	3.80	4.01	4.03	4.29	4.53
11. Intermediate consumption	0.70	0.97	1.17	1.40	1.48	1.82	1.52	1.76	1.58	1.64	1.62	1.71	1.87	1.85	1.93	2.20	2.57	2.69
12. Social transfers other than in kind	0.63	1.53	1.96	2.21	2.81	3.76	4.35	4.01	3.90	3.99	3.95	3.97	4.05	4.26	4.63	5.10	5.77	6.32
13. Social transfers in kind via market producers	0.13	0.19	0.38	0.40	0.46	0.56	0.54	0.54	0.62	0.58	0.55	0.58	0.62	0.64	0.68	0.70	0.73	0.75
14. Interest	0.03	0.23	0.16	0.17	0.19	0.21	0.33	0.51	0.58	0.66	0.61	0.59	0.57	0.52	0.47	0.41	0.41	0.35
15. Subsidies	0.08	0.10	0.14	0.16	0.26	0.22	0.17	0.14	0.12	0.10	0.12	0.12	0.15	0.16	0.14	0.15	0.16	0.17
16. Other current expenditure	0.01	0.02	0.38	0.31	0.39	0.48	0.45	0.35	0.50	0.47	0.56	0.52	0.56	0.65	0.60	1.09	0.89	0.93
17. Total current expenditure	2.33	4.66	6.34	7.15	8.41	10.54	10.78	10.36	10.51	10.69	10.76	10.94	11.42	11.88	12.46	13.69	14.82	15.74
18. Gross saving	0.24	0.21	0.58	0.81	1.17	0.57	-1.54	-1.15	-0.71	-0.34	0.02	0.50	0.86	1.16	1.46	1.50	1.51	1.51
19. Capital transfers received	0.00	-0.03	0.16	0.23	0.41	0.34	0.39	0.71	0.69	0.64	0.72	0.99	0.69	0.31	0.26	0.43	0.50	0.51
20. Total revenue	2.56	4.84	7.09	8.20	10.00	11.45	9.64	9.92	10.49	10.99	11.50	12.44	12.97	13.35	14.17	15.63	16.82	17.75
21. Gross fixed capital formation	0.25	0.32	0.76	1.03	1.57	1.76	1.19	1.39	1.48	1.33	1.31	1.28	1.38	1.17	1.34	1.48	1.64	1.77
22. Other capital expenditure	0.11	0.29	0.06	0.08	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.44	0.27	0.20	0.16	0.18	0.18	0.19
23. Total expenditure	2.68	5.27	7.16	8.26	10.24	12.45	12.09	11.86	13.28	12.04	12.41	12.67	13.06	13.24	13.96	15.36	16.64	17.70
24. Tax burden	2.15	4.12	6.13	7.26	8.72	10.00	8.13	7.93	8.51	9.00	9.43	10.05	10.81	11.53	12.46	13.39	14.46	15.30
25. Net lending (+) or net borrowing (-)	-0.12	-0.43	-0.07	-0.07	-0.24	-1.01	-2.45	-1.93	-2.80	-1.05	-0.91	-0.23	-0.10	0.10	0.21	0.27	0.18	0.05

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	12.0	12.5	11.2	11.3	11.6	11.6	11.6	11.8	11.6	11.2	11.0	11.2	11.6	11.7	11.6	11.3	11.6	11.6
2. Current taxes on income and wealth	8.4	8.4	8.9	9.5	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.5	8.4	8.4
3. Social contributions	7.2	10.2	9.2	9.4	9.4	9.9	13.1	12.1	11.5	11.2	11.1	11.4	11.9	12.5	12.6	13.2	10.4	10.2
4. Of which actual social contributions	7.2	10.2	8.9	9.1	9.1	9.5	12.6	11.8	11.1	10.8	10.9	11.1	11.6	12.1	12.3	12.9	10.1	10.0
5. Other current revenue, including sales	5.4	5.3	3.6	2.8	2.9	3.3	3.7	4.3	3.9	3.9	3.7	3.7	3.9	3.8	3.4	4.0	3.9	3.8
6. Total current revenue	33.0	36.4	33.0	33.1	33.0	34.0	34.3	32.9	31.3	31.1	30.8	31.3	32.8	33.5	33.0	33.9	34.3	34.1
7. Government consumption expenditure	24.0	22.4	18.5	19.1	17.4	18.7	21.2	19.8	18.3	17.5	16.7	16.6	17.2	17.0	16.4	16.3	16.7	16.4
8. Collective consumption	13.8	11.5	8.4	9.0	8.0	8.3	8.7	8.5	7.7	7.6	7.2	7.3	7.4	7.2	6.9	6.9	6.8	6.7
9. Social transfers in kind	10.2	10.9	10.1	10.1	9.4	10.3	12.6	11.4	10.7	9.9	9.5	9.3	9.7	9.8	9.5	9.5	9.9	9.7
10. Compensation of employees	9.6	12.0	10.3	10.4	9.8	10.6	12.7	10.9	10.2	9.7	9.5	9.5	9.6	9.8	9.5	9.0	9.0	9.0
11. Intermediate consumption	9.1	7.3	5.6	5.8	5.1	5.6	5.7	6.3	5.1	4.9	4.6	4.7	5.0	4.8	4.6	4.9	5.4	5.3
12. Social transfers other than in kind	8.2	11.5	9.3	9.2	9.7	11.5	16.2	14.3	12.5	12.0	11.3	10.9	10.8	11.0	11.0	11.4	12.1	12.5
13. Social transfers in kind via market producers	1.6	1.4	1.8	1.7	1.6	1.7	2.0	1.9	2.0	1.8	1.6	1.6	1.7	1.7	1.6	1.6	1.5	1.5
14. Interest	0.3	1.7	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.1	0.9	0.9	0.7
15. Subsidies	1.0	0.8	0.7	0.7	0.9	0.7	0.6	0.5	0.4	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3
16. Other current expenditure	0.1	0.1	1.8	1.3	1.3	1.5	1.7	1.2	1.6	1.4	1.6	1.4	1.5	1.7	1.4	2.4	1.9	1.8
17. Total current expenditure	30.0	34.8	30.2	29.7	29.0	32.2	40.0	37.0	33.6	32.1	30.8	29.9	30.5	30.6	29.5	30.6	31.1	31.1
18. Gross saving	3.0	1.6	2.8	3.4	4.0	1.7	-5.7	-4.1	-2.3	-1.0	0.0	1.4	2.3	3.0	3.4	3.3	3.2	3.0
19. Capital transfers received	0.0	-0.2	0.8	1.0	1.4	1.0	1.5	2.5	2.2	1.9	2.1	2.7	1.8	0.8	0.6	1.0	1.0	1.0
20. Total revenue	33.0	36.2	33.7	34.0	34.4	35.0	35.8	35.4	33.5	33.0	32.9	34.0	34.6	34.4	33.6	34.9	35.3	35.1
21. Gross fixed capital formation	3.2	2.4	3.6	4.3	5.4	5.4	4.4	5.0	4.7	4.0	3.7	3.5	3.7	3.0	3.2	3.3	3.4	3.5
22. Other capital expenditure	1.4	2.1	0.3	0.3	0.9	0.5	0.5	0.4	4.2	0.1	1.0	1.2	0.7	0.5	0.4	0.4	0.4	0.4
23. Total expenditure	34.6	39.4	34.1	34.3	35.3	38.1	44.9	42.3	42.5	36.1	35.5	34.6	34.9	34.1	33.1	34.3	34.9	35.0
24. Tax burden	27.6	30.8	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.0	27.5	28.9	29.7	29.5	29.9	30.3	30.2
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-0.3	-0.3	-0.8	-3.1	-9.1	-6.9	-8.9	-3.1	-2.6	-0.6	-0.3	0.3	0.5	0.6	0.4	0.1

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	20.3	-4.1	15.5	15.7	24.0	12.2	-17.8	6.6	9.3	2.6	3.1	6.2	6.5	4.4	8.4	3.0	9.0	6.2
2. Current taxes on income and wealth	19.1	-3.5	19.0	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.0	5.8	10.6	8.0	3.1	8.0	64.1	6.4
3. Social contributions	33.5	6.0	12.2	17.8	20.6	17.9	9.1	-3.5	5.4	4.0	4.5	7.2	6.8	8.7	9.4	11.5	-16.5	5.0
4. Of which actual social contributions	33.5	6.1	12.1	17.8	20.4	17.7	9.3	-3.2	5.5	3.9	5.0	7.1	6.8	8.7	9.7	11.5	-16.5	5.0
5. Other current revenue, including sales	40.5	12.9	40.1	-12.4	25.2	27.2	-5.6	19.0	2.3	5.6	0.4	4.2	6.3	1.3	-2.0	23.7	5.2	3.9
6. Total current revenue	26.2	1.0	17.8	15.0	20.4	15.8	-16.8	-0.3	6.4	5.7	4.0	6.3	7.2	6.2	6.7	9.2	7.5	5.6
7. Government consumption expenditure	25.6	-0.4	11.2	18.5	10.0	20.4	-6.2	-2.7	3.1	1.6	0.1	4.0	5.8	2.7	4.9	5.7	8.8	4.6
8. Collective consumption	22.8	20.1	6.7	22.7	7.9	16.7	-14.5	1.7	1.4	5.4	-0.3	6.1	3.8	1.0	4.3	5.0	5.0	5.0
9. Social transfers in kind	29.3	-15.6	15.2	15.0	11.9	23.6	0.4	-5.8	4.4	-1.1	0.4	2.5	7.4	3.9	5.3	6.2	11.6	4.4
10. Compensation of employees	35.7	-5.2	9.4	16.3	13.2	22.6	-1.9	-10.3	4.5	1.4	3.0	3.7	4.1	5.5	5.5	0.5	6.5	5.6
11. Intermediate consumption	18.8	9.8	14.6	20.0	6.0	22.6	-16.3	15.4	-9.9	3.6	-1.3	5.5	9.2	-1.1	4.4	14.2	16.7	4.5
12. Social transfers other than in kind	31.4	-1.1	10.1	12.8	27.0	33.9	15.9	-7.9	-2.6	2.2	-0.9	0.3	2.2	5.1	8.6	10.2	13.2	9.5
13. Social transfers in kind via market producers	42.7	-16.6	43.7	5.7	13.6	23.4	-4.9	0.0	15.5	-5.7	-5.4	4.4	7.0	3.9	5.3	4.0	3.0	3.0
14. Interest	200.6	23.9	-1.8	4.5	14.5	11.3	55.6	53.0	12.9	14.4	-6.6	-4.6	-3.1	-9.1	-8.9	-12.0	-1.0	-15.0
15. Subsidies	44.1	-21.0	12.9	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	2.7	24.3	9.8	-11.0	5.0	5.0	5.0
16. Other current expenditure 1)	0.0	-0.4	1.0	-0.5	0.1	0.2	0.2	-0.4	0.4	-0.2	0.2	-0.2	0.1	0.2	-0.3	1.0	-0.6	0.0
17. Total current expenditure	31.9	-1.9	16.1	12.8	17.7	25.2	2.3	-3.9	1.4	1.8	0.6	1.7	4.3	4.0	4.9	10.0	8.2	6.2
18. Gross saving 1)	-1.4	1.0	0.5	0.6	0.7	-2.3	-7.4	1.6	1.8	1.2	1.1	1.3	0.9	0.7	0.5	-0.1	-0.2	-0.2
19. Capital transfers received	-	-334.2	121.2	45.1	78.3	-17.1	15.1	79.4	-2.9	-7.5	13.6	37.5	-30.4	-54.6	-18.6	70.4	14.0	2.0
20. Total revenue	26.2	0.2	19.0	15.7	22.0	14.4	-15.8	2.9	5.7	4.8	4.6	8.2	4.2	2.9	6.1	10.3	7.7	5.5
21. Gross fixed capital formation	-7.9	-0.7	15.2	35.9	52.8	11.9	-32.4	17.0	6.3	-10.3	-1.3	-2.0	7.2	-14.9	14.8	10.5	10.5	7.9
22. Other capital expenditure 1)	1.2	1.2	-0.2	0.1	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	0.2	-0.5	-0.2	-0.1	0.0	0.0	0.0
23. Total expenditure	32.3	1.4	15.3	15.4	23.9	21.6	-2.9	-1.9	12.0	-9.4	3.1	2.1	3.1	1.4	5.4	10.0	8.3	6.4
24. Tax burden	23.4	-1.7	16.0	18.3	20.2	14.6	-18.7	-2.4	7.3	5.7	4.8	6.6	7.5	6.7	8.0	7.5	8.0	5.8
25. Net lending (+) or net borrowing (-)	-1.7	-0.4	1.0	0.1	-0.5	-2.3	-6.0	2.2	-2.0	5.8	0.5	2.0	0.4	0.5	0.2	0.1	-0.2	-0.3

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	1.5	3.5	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.6	0.3	-0.3	-0.5	-0.6	-0.4	-0.1	
2. Interest payments (% of GDP)	0.3	1.5	0.8	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.1	0.9	0.9	0.7	
3. Implicit interest rate 2)	:	6.8	4.7	4.5	4.6	4.6	7.0	6.8	5.7	5.7	4.6	4.3	3.8	3.2	3.0	2.5	2.6	1.9	
4. Nominal GDP growth rate	51.3	6.2	15.2	14.6	20.6	12.6	-17.6	4.1	11.6	6.6	4.8	4.6	2.4	3.8	8.6	6.1	6.5	6.2	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	1.5	3.5	0.3	0.3	0.8	3.1	9.1	6.9	8.9	3.1	2.6	0.6	0.3	-0.3	-0.5	-0.6	-0.4	-0.1	
6. Contribution of nominal GDP growth	:	-1.4	-2.5	-2.3	-2.9	-1.8	3.1	-1.1	-3.8	-2.3	-1.8	-1.7	-0.9	-1.6	-3.2	-2.2	-2.1	-2.2	
7. Stock-flow adjustment 3)	:	-2.8	1.1	1.6	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.7	-0.8	3.1	-1.7	5.7	2.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.2	2.0	-0.4	-0.4	0.2	2.4	7.9	5.1	7.1	1.2	0.9	-1.0	-1.3	-1.6	-1.6	-1.5	-1.2	-0.8	
9. Snow-ball effect	:	0.1	-1.7	-1.6	-2.3	-1.1	4.4	0.7	-1.9	-0.3	-0.1	-0.1	0.6	-0.2	-2.0	-1.3	-1.3	-1.5	
10. Stock-flow adjustment 3)	:	-2.8	1.1	1.6	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.7	-0.8	3.1	-1.7	5.7	2.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-0.6	-1.0	-0.4	-1.4	-1.3	13.4	8.3	1.0	2.6	-1.0	1.8	2.0	-2.6	-0.6	-4.6	3.1	-0.3	
12. Level of gross debt (end of year)	11.5	22.9	17.6	17.2	15.9	14.6	28.0	36.2	37.2	39.8	38.8	40.5	42.6	39.9	39.4	34.8	37.9	37.6	

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

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

3) Line 7 = line 10.

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

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

Table 12A

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

Luxembourg

(Mrd EURO-LUF)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	1.77	3.06	4.04	4.27	4.81	4.70	4.60	4.91	5.30	5.66	5.99	6.55	6.20	6.35	6.59	6.86	7.17	7.38
2. Current taxes on income and wealth	2.31	3.28	4.11	4.41	4.88	5.26	5.26	5.73	6.00	6.28	6.60	6.80	7.46	8.01	8.54	9.25	9.85	10.48
3. Social contributions	1.79	2.53	3.58	3.80	4.15	4.45	4.74	4.89	5.23	5.56	5.79	5.94	6.23	6.46	6.92	7.30	7.65	8.01
4. Of which actual social contributions	1.50	2.24	3.19	3.38	3.72	4.00	4.26	4.38	4.70	4.98	5.21	5.34	5.61	5.80	6.17	6.51	6.82	7.15
5. Other current revenue, including sales	0.93	1.17	1.30	1.52	1.68	1.89	1.75	1.85	1.90	2.00	2.11	2.17	2.33	2.29	2.40	2.52	2.66	2.77
6. Total current revenue	6.80	10.04	13.04	14.00	15.53	16.31	16.36	17.38	18.44	19.50	20.50	21.46	22.22	23.11	24.44	25.93	27.32	28.65
7. Government consumption expenditure	2.51	3.44	5.15	5.35	5.65	5.97	6.45	6.84	7.18	7.64	8.06	8.34	8.67	8.89	9.46	10.08	10.68	11.35
8. Collective consumption	0.95	1.27	1.85	1.89	1.96	2.12	2.23	2.37	2.51	3.04	3.17	3.21	3.46	3.60	3.81	3.99	4.18	4.38
9. Social transfers in kind	1.56	2.16	3.30	3.47	3.69	3.85	4.22	4.47	4.67	4.60	4.90	5.13	5.21	5.28	5.65	6.09	6.50	6.97
10. Compensation of employees	1.53	1.93	2.71	2.85	3.00	3.16	3.39	3.60	3.79	4.00	4.18	4.34	4.55	4.63	4.97	5.23	5.46	5.70
11. Intermediate consumption	0.56	0.79	1.13	1.14	1.18	1.31	1.47	1.55	1.57	1.72	1.74	1.76	1.91	2.00	2.05	2.21	2.34	2.46
12. Social transfers other than in kind	2.31	3.02	4.56	4.80	5.00	5.54	6.15	6.39	6.60	7.05	7.40	7.71	7.92	8.12	8.61	9.09	9.59	10.12
13. Social transfers in kind via market producers	0.58	0.89	1.50	1.56	1.65	1.72	1.86	1.96	2.00	2.13	2.32	2.41	2.39	2.37	2.56	2.75	2.97	3.24
14. Interest	0.09	0.09	0.07	0.08	0.12	0.14	0.15	0.17	0.20	0.23	0.25	0.21	0.19	0.18	0.19	0.20	0.21	0.21
15. Subsidies	0.19	0.27	0.38	0.40	0.46	0.47	0.48	0.50	0.53	0.61	0.67	0.72	0.73	0.68	0.72	0.77	0.82	0.88
16. Other current expenditure	0.37	0.64	0.81	0.87	0.86	0.95	1.00	1.12	1.31	1.42	1.47	1.48	1.60	1.69	1.89	2.05	2.23	2.42
17. Total current expenditure	5.63	7.63	11.16	11.70	12.26	13.30	14.52	15.27	16.00	17.15	18.03	18.64	19.28	19.67	20.99	22.31	23.62	25.04
18. Gross saving	1.17	2.41	1.88	2.30	3.26	3.01	1.84	2.11	2.44	2.34	2.47	2.82	2.95	3.44	3.45	3.62	3.70	3.61
19. Capital transfers received	0.04	0.05	0.07	0.06	0.07	0.09	0.09	0.08	0.07	0.09	0.10	0.10	0.11	0.11	0.14	0.15	0.15	0.16
20. Total revenue	6.84	10.09	13.11	14.06	15.60	16.40	16.44	17.46	18.51	19.59	20.60	21.57	22.33	23.22	24.59	26.08	27.47	28.81
21. Gross fixed capital formation	0.59	0.89	1.50	1.13	1.32	1.40	1.63	1.89	1.78	1.75	1.63	1.82	2.01	2.10	2.24	2.37	2.44	2.53
22. Other capital expenditure	0.20	0.21	0.43	0.58	0.47	0.43	0.54	0.56	0.51	0.53	0.49	0.45	0.36	0.58	0.59	0.62	0.66	0.69
23. Total expenditure	6.42	8.73	13.09	13.41	14.06	15.14	16.69	17.73	18.29	19.44	20.14	20.91	21.64	22.35	23.82	25.30	26.72	28.27
24. Tax burden	5.62	8.63	11.40	12.14	13.50	14.06	14.20	15.10	16.07	17.01	17.90	18.79	19.39	20.34	21.53	22.92	24.25	25.57
25. Net lending (+) or net borrowing (-)	0.42	1.36	0.02	0.65	1.54	1.27	-0.25	-0.26	0.22	0.15	0.45	0.66	0.69	0.87	0.76	0.78	0.75	0.54

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	11.2	13.2	13.4	12.6	12.9	12.3	12.4	12.2	12.3	12.8	12.9	13.1	12.0	11.9	11.9	11.8	11.8	11.6
2. Current taxes on income and wealth	14.7	14.2	13.7	13.0	13.1	13.8	14.2	14.3	13.9	14.2	14.2	13.6	14.5	15.0	15.4	15.9	16.1	16.5
3. Social contributions	11.3	11.0	11.9	11.2	11.2	11.7	12.8	12.2	12.1	12.6	12.4	11.9	12.1	12.1	12.5	12.6	12.5	12.6
4. Of which actual social contributions	9.5	9.7	10.6	10.0	10.0	10.5	11.5	10.9	10.9	11.3	11.2	10.7	10.9	10.9	11.2	11.2	11.2	11.2
5. Other current revenue, including sales	5.9	5.1	4.3	4.5	4.5	5.0	4.7	4.6	4.4	4.5	4.5	4.4	4.5	4.3	4.3	4.3	4.4	4.4
6. Total current revenue	43.1	43.5	43.4	41.4	41.8	42.8	44.2	43.3	42.7	44.2	44.1	43.1	43.1	43.4	44.2	44.6	44.8	45.0
7. Government consumption expenditure	15.9	14.9	17.1	15.8	15.2	15.7	17.5	17.0	16.6	17.3	17.3	16.7	16.8	16.7	17.1	17.3	17.5	17.8
8. Collective consumption	6.0	5.5	6.2	5.6	5.3	5.6	6.0	5.9	5.8	6.9	6.8	6.4	6.7	6.8	6.9	6.9	6.9	6.9
9. Social transfers in kind	9.9	9.4	11.0	10.3	9.9	10.1	11.4	11.1	10.8	10.4	10.5	10.3	10.1	9.9	10.2	10.5	10.7	10.9
10. Compensation of employees	9.7	8.4	9.0	8.4	8.1	8.3	9.2	8.9	8.8	9.1	9.0	8.7	8.8	8.7	9.0	9.0	9.0	9.0
11. Intermediate consumption	3.5	3.4	3.8	3.4	3.2	3.4	4.0	3.8	3.6	3.9	3.7	3.5	3.7	3.7	3.7	3.8	3.8	3.9
12. Social transfers other than in kind	14.6	13.1	15.2	14.2	13.4	14.5	16.6	15.9	15.3	16.0	15.9	15.5	15.4	15.2	15.6	15.6	15.7	15.9
13. Social transfers in kind via market producers	3.7	3.8	5.0	4.6	4.4	4.5	5.0	4.9	4.6	4.8	5.0	4.8	4.6	4.5	4.6	4.7	4.9	5.1
14. Interest	0.6	0.4	0.2	0.2	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3
15. Subsidies	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	1.4
16. Other current expenditure	2.4	2.8	2.7	2.6	2.3	2.5	2.7	2.8	3.0	3.2	3.2	3.0	3.1	3.2	3.4	3.5	3.6	3.8
17. Total current expenditure	35.7	33.0	37.2	34.6	33.0	34.9	39.3	38.0	37.1	38.9	38.8	37.4	37.4	36.9	38.0	38.4	38.7	39.3
18. Gross saving	7.4	10.5	6.3	6.8	8.8	7.9	5.0	5.3	5.6	5.3	5.3	5.7	5.7	6.4	6.2	6.2	6.1	5.7
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	0.3	0.3	0.3	0.2
20. Total revenue	43.3	43.7	43.7	41.6	42.0	43.0	44.5	43.5	42.9	44.4	44.3	43.3	43.3	43.6	44.5	44.8	45.0	45.2
21. Gross fixed capital formation	3.7	3.8	5.0	3.3	3.6	3.7	4.4	4.7	4.1	4.0	3.5	3.7	3.9	3.9	4.1	4.1	4.0	4.0
22. Other capital expenditure	1.2	0.9	1.4	1.7	1.3	1.1	1.5	1.4	1.2	1.2	1.0	0.9	0.7	1.1	1.1	1.1	1.1	1.1
23. Total expenditure	40.7	37.8	43.6	39.7	37.8	39.7	45.1	44.1	42.4	44.1	43.3	42.0	42.0	41.9	43.1	43.5	43.8	44.4
24. Tax burden	35.6	37.4	38.0	35.9	36.3	36.9	38.4	37.6	37.2	38.6	38.5	37.7	37.6	38.2	38.9	39.4	39.8	40.1
25. Net lending (+) or net borrowing (-)	2.7	5.9	0.1	1.9	4.2	3.3	-0.7	-0.7	0.5	0.3	1.0	1.3	1.3	1.6	1.4	1.3	1.2	0.9

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	4.5	16.2	9.9	5.8	12.6	-2.2	-2.2	6.9	7.8	6.8	5.8	9.3	-5.3	2.4	3.7	4.1	4.5	3.0
2. Current taxes on income and wealth	7.8	11.7	15.5	7.3	10.7	7.8	0.0	8.9	4.8	4.5	5.2	3.0	9.7	7.5	6.6	8.3	6.5	6.4
3. Social contributions	3.3	9.5	7.5	5.9	9.3	7.2	6.5	3.1	7.1	6.1	4.2	2.7	4.9	3.7	7.1	5.5	4.8	4.8
4. Of which actual social contributions	5.6	10.3	7.4	6.1	10.0	7.5	6.4	2.9	7.3	6.0	4.6	2.5	4.9	3.4	6.4	5.5	4.8	4.8
5. Other current revenue, including sales	-1.7	14.9	4.4	16.7	10.6	12.4	-7.3	5.5	2.8	5.4	5.5	2.8	7.2	-2.0	5.0	5.1	5.3	4.4
6. Total current revenue	4.5	12.8	10.3	7.4	10.9	5.1	0.3	6.3	6.1	5.7	5.1	4.7	3.5	4.0	5.8	6.1	5.4	4.9
7. Government consumption expenditure	6.9	7.1	8.3	4.0	5.6	5.6	8.1	6.0	4.9	6.5	5.5	3.4	4.0	2.4	6.4	6.6	5.9	6.3
8. Collective consumption	4.3	10.8	9.2	1.9	4.1	8.0	5.3	6.2	5.9	21.2	4.1	1.4	7.8	4.1	5.6	4.8	4.8	4.8
9. Social transfers in kind	8.5	5.1	7.8	5.2	6.5	4.3	9.7	5.9	4.4	-1.4	6.4	4.8	1.6	1.3	7.0	7.8	6.6	7.3
10. Compensation of employees	3.8	6.5	6.5	5.1	5.2	5.1	7.4	6.1	5.4	5.5	4.5	3.9	4.8	1.9	7.3	5.2	4.4	4.4
11. Intermediate consumption	4.9	18.2	7.8	0.9	3.6	11.3	12.3	4.8	1.5	9.7	0.9	1.6	8.0	4.9	2.8	7.7	5.7	5.1
12. Social transfers other than in kind	3.4	7.2	7.2	5.3	4.0	10.9	11.1	3.8	3.4	6.8	5.0	4.2	2.6	2.6	6.0	5.6	5.5	5.5
13. Social transfers in kind via market producers	14.4	0.9	9.8	3.7	5.8	4.8	8.2	4.9	2.5	6.4	8.8	3.8	-0.9	-0.6	7.7	7.7	8.0	9.0
14. Interest	2.0	-3.7	11.0	25.9	40.4	23.3	2.7	11.6	21.3	14.3	9.7	-16.5	-11.7	-5.9	8.9	4.0	4.0	4.0
15. Subsidies	18.9	27.2	11.7	5.4	15.3	2.6	1.9	4.7	4.6	15.1	10.8	7.4	1.4	-6.6	5.1	6.9	7.1	7.3
16. Other current expenditure 1)	-0.2	-0.4	-0.4	-0.1	-0.2	0.2	0.2	0.1	0.2	0.2	0.0	-0.2	0.1	0.1	0.2	0.1	0.1	0.1
17. Total current expenditure	5.0	6.8	6.5	4.8	4.8	8.5	9.1	5.2	4.8	7.2	5.1	3.4	3.4	2.1	6.7	6.3	5.9	6.0
18. Gross saving 1)	-0.3	2.0	1.5	0.6	2.0	-0.9	-2.9	0.3	0.4	-0.3	0.0	0.4	0.0	0.7	-0.2	0.0	-0.2	-0.4
19. Capital transfers received	-17.6	0.0	9.4	-15.1	17.4	22.5	-5.7	-2.5	-14.3	33.4	8.1	0.0	3.8	5.8	27.8	3.1	3.4	3.4
20. Total revenue	4.3	12.7	10.3	7.3	10.9	5.1	0.3	6.2	6.0	5.9	5.1	4.7	3.5	4.0	5.9	6.0	5.4	4.9
21. Gross fixed capital formation	32.7	-0.8	12.8	-24.6	17.2	5.9	16.6	15.9	-6.0	-1.5	-7.2	11.8	10.3	4.5	6.8	5.7	3.0	3.8
22. Other capital expenditure 1)	-0.2	0.0	-0.1	0.3	-0.5	-0.1	0.3	-0.1	-0.2	0.0	-0.2	-0.1	-0.2	0.4	0.0	0.0	0.0	0.0
23. Total expenditure	7.0	6.2	6.9	2.5	4.8	7.7	10.3	6.2	3.1	6.3	3.6	3.8	3.5	3.3	6.6	6.2	5.6	5.8
24. Tax burden	6.1	12.7	11.1	6.4	11.2	4.1	1.0	6.4	6.4	5.9	5.2	5.0	3.2	4.9	5.9	6.4	5.8	5.4
25. Net lending (+) or net borrowing (-)	-1.1	2.4	1.4	1.9	2.2	-0.8	-4.0	0.0	1.2	-0.2	0.6	0.3	0.0	0.3	-0.2	0.0	-0.1	-0.4

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	-2.7	-5.9	-0.1	-1.9	-4.2	-3.3	0.7	0.7	-0.5	-0.3	-1.0	-1.3	-1.3	-1.6	-1.4	-1.3	-1.2	-0.9	
2. Interest payments (% of GDP)	0.6	0.4	0.2	0.2	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	
3. Implicit interest rate 2)	:	5.1	3.2	3.8	4.5	5.1	2.6	2.9	2.5	2.9	2.6	1.9	1.6	1.5	1.7	1.6	1.7	1.7	
4. Nominal GDP growth rate	3.8	3.0	7.5	12.6	10.0	2.6	-3.0	8.7	7.4	2.2	5.4	7.2	3.5	3.3	3.7	5.1	4.9	4.4	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	-2.7	-5.9	-0.1	-1.9	-4.2	-3.3	0.7	0.7	-0.5	-0.3	-1.0	-1.3	-1.3	-1.6	-1.4	-1.3	-1.2	-0.9	
6. Contribution of nominal GDP growth	:	-0.2	-0.5	-0.8	-0.7	-0.2	0.5	-1.3	-1.4	-0.4	-1.1	-1.6	-0.8	-0.7	-0.7	-1.1	-1.0	-0.9	
7. Stock-flow adjustment 3)	:	6.2	0.6	3.2	4.8	10.7	-0.3	4.7	0.8	4.0	3.8	2.0	1.6	0.8	4.4	0.9	1.6	1.6	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	-3.3	-6.3	-0.3	-2.2	-4.5	-3.7	0.3	0.2	-1.0	-0.9	-1.5	-1.7	-1.7	-2.0	-1.7	-1.7	-1.6	-1.2	
9. Snow-ball effect	:	0.1	-0.3	-0.6	-0.4	0.2	0.9	-0.8	-0.9	0.1	-0.6	-1.2	-0.4	-0.4	-0.4	-0.8	-0.7	-0.5	
10. Stock-flow adjustment 3)	:	6.2	0.6	3.2	4.8	10.7	-0.3	4.7	0.8	4.0	3.8	2.0	1.6	0.8	4.4	0.9	1.6	1.6	
(% of GDP)																			
11. Change in gross debt 5)	:	0.1	0.0	0.4	-0.1	7.2	0.8	4.1	-1.1	3.3	1.7	-0.9	-0.5	-1.5	2.3	-1.6	-0.6	-0.2	
12. Level of gross debt (end of year)	9.6	7.3	7.4	7.8	7.7	14.9	15.7	19.8	18.7	22.0	23.7	22.7	22.2	20.7	23.0	21.4	20.8	20.6	

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 13A

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

Malta	(Mrd EURO-MTL)																	
	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	0.368	0.496	0.726	0.768	0.812	0.844	0.819	0.903	0.923	0.941	0.989	1.107	1.181	1.260	1.401	1.505	1.587	1.670
2. Current taxes on income and wealth	0.248	0.366	0.559	0.610	0.726	0.743	0.795	0.808	0.849	0.935	1.043	1.155	1.238	1.384	1.570	1.733	1.900	2.068
3. Social contributions	0.218	0.304	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.525	0.560	0.596	0.639	0.703	0.751	0.798	0.847
4. Of which actual social contributions	0.183	0.259	0.307	0.315	0.322	0.352	0.352	0.371	0.400	0.414	0.438	0.468	0.504	0.542	0.595	0.636	0.676	0.717
5. Other current revenue, including sales	0.229	0.213	0.212	0.217	0.245	0.295	0.261	0.269	0.274	0.284	0.312	0.317	0.399	0.523	0.657	0.562	0.523	0.517
6. Total current revenue	1.064	1.379	1.877	1.985	2.181	2.313	2.310	2.435	2.533	2.664	2.869	3.140	3.413	3.806	4.331	4.551	4.809	5.102
7. Government consumption expenditure	0.547	0.733	0.933	1.003	1.033	1.210	1.214	1.286	1.345	1.449	1.479	1.604	1.689	1.670	1.746	2.085	2.314	2.517
8. Collective consumption	0.274	0.358	0.483	0.499	0.531	0.610	0.590	0.601	0.622	0.670	0.659	0.709	0.715	0.604	0.632	0.755	0.838	0.911
9. Social transfers in kind	0.273	0.376	0.449	0.504	0.502	0.600	0.624	0.685	0.723	0.778	0.820	0.895	0.974	1.065	1.114	1.330	1.476	1.606
10. Compensation of employees	0.439	0.524	0.677	0.687	0.716	0.847	0.839	0.855	0.882	0.923	0.978	1.050	1.116	1.178	1.273	1.387	1.491	1.599
11. Intermediate consumption	0.152	0.202	0.248	0.297	0.307	0.392	0.365	0.403	0.430	0.483	0.471	0.520	0.592	0.631	0.723	0.826	0.896	0.969
12. Social transfers other than in kind	0.335	0.471	0.615	0.634	0.686	0.720	0.769	0.805	0.836	0.887	0.923	0.964	0.986	1.021	1.064	1.127	1.198	1.270
13. Social transfers in kind via market producers	0.008	0.013	0.027	0.032	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.047	0.055	0.065	0.075	0.090	0.099	0.108
14. Interest	0.055	0.168	0.194	0.199	0.200	0.205	0.201	0.204	0.217	0.215	0.219	0.231	0.226	0.216	0.205	0.194	0.188	0.180
15. Subsidies	0.052	0.054	0.085	0.094	0.098	0.115	0.050	0.053	0.051	0.077	0.080	0.105	0.112	0.132	0.140	0.167	0.177	0.188
16. Other current expenditure	0.036	0.050	0.088	0.091	0.104	0.115	0.122	0.130	0.128	0.133	0.180	0.191	0.205	0.198	0.204	0.249	0.262	0.275
17. Total current expenditure	1.078	1.482	1.934	2.033	2.143	2.430	2.384	2.487	2.588	2.756	2.892	3.106	3.292	3.442	3.683	4.039	4.312	4.589
18. Gross saving	-0.014	-0.103	-0.057	-0.048	0.038	-0.116	-0.074	-0.052	-0.055	-0.092	-0.023	0.034	0.121	0.364	0.648	0.512	0.497	0.513
19. Capital transfers received	0.021	0.056	0.163	0.159	0.064	0.044	0.062	0.117	0.121	0.148	0.153	0.206	0.307	0.063	0.093	0.127	0.158	0.186
20. Total revenue	1.085	1.436	2.040	2.144	2.245	2.357	2.372	2.552	2.655	2.812	3.021	3.346	3.720	3.870	4.424	4.678	4.967	5.289
21. Gross fixed capital formation	0.090	0.159	0.235	0.214	0.218	0.154	0.148	0.147	0.193	0.233	0.220	0.301	0.402	0.255	0.252	0.302	0.357	0.428
22. Other capital expenditure	0.022	0.022	0.006	0.032	0.008	0.030	0.038	0.076	0.038	0.073	0.095	0.087	0.123	0.076	0.096	0.182	0.147	0.176
23. Total expenditure	1.190	1.663	2.175	2.279	2.369	2.613	2.571	2.710	2.819	3.062	3.207	3.494	3.817	3.773	4.031	4.523	4.815	5.193
24. Tax burden	0.801	1.129	1.625	1.720	1.890	1.968	1.992	2.059	2.199	2.323	2.495	2.757	2.961	3.227	3.608	3.917	4.209	4.503
25. Net lending (+) or net borrowing (-)	-0.106	-0.228	-0.135	-0.136	-0.123	-0.256	-0.199	-0.158	-0.165	-0.250	-0.186	-0.148	-0.098	0.096	0.393	0.154	0.151	0.095

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	12.1	12.0	14.1	14.3	14.1	13.8	13.3	13.7	13.5	13.1	12.9	13.1	12.4	12.4	12.6	12.5	12.3	12.2
2. Current taxes on income and wealth	8.2	8.9	10.9	11.3	12.6	12.1	13.0	12.2	12.4	13.0	13.7	13.6	13.0	13.6	14.1	14.4	14.8	15.1
3. Social contributions	7.2	7.4	7.4	7.2	6.9	7.0	7.1	6.9	7.1	7.0	6.9	6.6	6.3	6.3	6.3	6.3	6.2	6.2
4. Of which actual social contributions	6.0	6.3	6.0	5.8	5.6	5.7	5.7	5.6	5.9	5.8	5.7	5.5	5.3	5.3	5.3	5.3	5.3	5.2
5. Other current revenue, including sales	7.5	5.2	4.1	4.0	4.2	4.8	4.3	4.1	4.0	4.0	4.1	3.7	4.2	5.1	5.9	4.7	4.1	3.8
6. Total current revenue	35.0	33.3	36.5	36.9	37.9	37.7	37.6	36.9	37.0	37.2	37.5	37.1	35.8	37.4	38.9	37.9	37.4	37.2
7. Government consumption expenditure	18.0	17.7	18.1	18.6	17.9	19.7	19.8	19.5	19.7	20.2	19.4	18.9	17.7	16.4	15.7	17.4	18.0	18.4
8. Collective consumption	9.0	8.6	9.4	9.3	9.2	9.9	9.6	9.1	9.1	9.3	8.6	8.4	7.5	5.9	5.7	6.3	6.5	6.6
9. Social transfers in kind	9.0	9.1	8.7	9.4	8.7	9.8	10.2	10.4	10.6	10.9	10.7	10.6	10.2	10.5	10.0	11.1	11.5	11.7
10. Compensation of employees	14.4	12.7	13.1	12.8	12.4	13.8	13.7	13.0	12.9	12.9	12.8	12.4	11.7	11.6	11.4	11.6	11.6	11.7
11. Intermediate consumption	5.0	4.9	4.8	5.5	5.3	6.4	5.9	6.1	6.3	6.7	6.2	6.1	6.2	6.2	6.5	6.9	7.0	7.1
12. Social transfers other than in kind	11.0	11.4	12.0	11.8	11.9	11.7	12.5	12.2	12.2	12.4	12.1	11.4	10.4	10.0	9.5	9.4	9.3	9.3
13. Social transfers in kind via market producers	0.3	0.3	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8
14. Interest	1.8	4.1	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.7	2.4	2.1	1.8	1.6	1.5	1.3
15. Subsidies	1.7	1.3	1.7	1.7	1.7	1.9	0.8	0.8	0.7	1.1	1.1	1.2	1.2	1.3	1.3	1.4	1.4	1.4
16. Other current expenditure	1.2	1.2	1.7	1.7	1.8	1.9	2.0	2.0	1.9	1.9	2.4	2.3	2.2	1.9	1.8	2.1	2.0	2.0
17. Total current expenditure	35.4	35.8	37.6	37.7	37.2	39.6	38.8	37.7	37.8	38.4	37.8	36.7	34.6	33.8	33.1	33.7	33.5	33.5
18. Gross saving	-0.4	-2.5	-1.1	-0.9	0.7	-1.9	-1.2	-0.8	-0.8	-1.3	-0.3	0.4	1.3	3.6	5.8	4.3	3.9	3.7
19. Capital transfers received	0.7	1.4	3.2	3.0	1.1	0.7	1.0	1.8	1.8	2.1	2.0	2.4	3.2	0.6	0.8	1.1	1.2	1.4
20. Total revenue	35.7	34.7	39.6	39.8	39.0	38.5	38.6	38.7	38.8	39.2	39.5	39.5	39.1	38.0	39.7	39.0	38.6	38.6
21. Gross fixed capital formation	3.0	3.9	4.6	4.0	3.8	2.5	2.4	2.2	2.8	3.2	2.9	3.6	4.2	2.5	2.3	2.5	2.8	3.1
22. Other capital expenditure	0.7	0.5	0.1	0.6	0.1	0.5	0.6	1.2	0.6	1.0	1.2	1.0	1.3	0.8	0.9	1.5	1.1	1.3
23. Total expenditure	39.1	40.2	42.2	42.3	41.1	42.6	41.9	41.1	41.2	42.7	42.0	41.3	40.1	37.1	36.2	37.7	37.5	37.9
24. Tax burden	26.3	27.3	31.5	31.9	32.8	32.1	32.5	31.2	32.1	32.4	32.6	32.6	31.1	31.7	32.4	32.6	32.7	32.8
25. Net lending (+) or net borrowing (-)	-3.5	-5.5	-2.6	-2.5	-2.1	-4.2	-3.2	-2.4	-2.4	-3.5	-2.4	-1.7	-1.0	0.9	3.5	1.3	1.2	0.7

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	-1.0	9.0	12.6	5.8	5.7	3.9	-2.9	10.2	2.3	2.0	5.1	12.0	6.6	6.7	11.3	7.4	5.5	5.3
2. Current taxes on income and wealth	-13.0	12.9	11.4	9.0	19.1	2.3	7.1	1.6	5.2	10.1	11.6	10.8	7.1	11.8	13.4	10.4	9.7	8.8
3. Social contributions	7.6	9.5	5.5	2.5	2.2	8.5	0.7	5.0	6.6	3.6	4.1	6.8	6.4	7.2	10.0	6.8	6.3	6.1
4. Of which actual social contributions	4.5	12.6	4.6	2.6	2.3	9.2	0.0	5.4	8.0	3.5	5.6	7.1	7.7	7.5	9.7	6.8	6.3	6.1
5. Other current revenue, including sales	-10.8	-7.0	-17.4	2.8	12.5	20.5	-11.4	2.8	2.1	3.4	9.9	1.7	25.7	31.3	25.6	-14.4	-6.9	-1.2
6. Total current revenue	-4.2	7.2	6.4	5.8	9.9	6.1	-0.1	5.4	4.0	5.2	7.7	9.5	8.7	11.5	13.8	5.1	5.7	6.1
7. Government consumption expenditure	11.8	8.1	0.6	7.5	3.0	17.1	0.4	5.9	4.6	7.7	2.1	8.5	5.3	-1.1	4.6	19.4	11.0	8.8
8. Collective consumption	13.8	5.8	0.1	3.2	6.5	14.8	-3.2	1.9	3.5	7.7	-1.6	7.6	0.8	-15.4	4.5	19.4	11.0	8.8
9. Social transfers in kind	9.8	10.4	1.1	12.2	-0.5	19.6	4.0	9.7	5.6	7.7	5.3	9.2	8.8	9.4	4.6	19.4	11.0	8.8
10. Compensation of employees	8.2	3.2	1.6	1.5	4.3	18.2	-0.9	2.0	3.1	4.6	6.0	7.4	6.3	5.6	8.0	9.0	7.5	7.2
11. Intermediate consumption	4.5	20.7	-4.0	19.7	3.5	27.7	-6.8	10.3	6.8	12.3	-2.5	10.3	13.9	6.7	14.6	14.2	8.5	8.1
12. Social transfers other than in kind	13.8	2.2	6.9	3.0	8.2	5.0	6.8	4.7	3.9	6.1	4.1	4.4	2.4	3.5	4.2	5.9	6.4	6.0
13. Social transfers in kind via market producers	3.0	2.7	12.7	18.2	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	12.5	17.6	18.4	15.1	20.0	10.0	10.0
14. Interest	14.0	14.9	7.8	2.7	0.5	2.3	-2.0	1.3	6.6	-0.8	1.9	5.2	-1.8	-4.4	-5.3	-5.3	-3.1	-4.3
15. Subsidies	34.6	-19.1	22.2	10.1	4.3	17.5	-56.5	5.7	-3.5	50.7	4.4	30.8	6.4	18.3	5.9	19.0	6.5	6.0
16. Other current expenditure 1)	-0.3	0.3	-0.2	0.0	0.1	0.1	0.1	0.0	-0.1	0.0	0.5	-0.1	-0.1	-0.2	-0.1	0.2	0.0	0.0
17. Total current expenditure	9.9	6.1	3.7	5.1	5.4	13.4	-1.9	4.3	4.1	6.5	5.0	7.4	6.0	4.6	7.0	9.7	6.8	6.4
18. Gross saving 1)	-4.7	0.4	1.0	0.2	1.5	-2.6	0.7	0.4	0.0	-0.5	1.0	0.7	0.9	2.3	2.2	-1.6	-0.4	-0.1
19. Capital transfers received	206.6	16.5	111.1	-2.5	-59.4	-32.5	41.7	89.1	4.0	21.9	3.3	34.9	48.9	-79.3	45.9	36.9	24.6	18.0
20. Total revenue	-0.2	7.5	10.8	5.1	4.7	5.0	0.7	7.6	4.0	5.9	7.5	10.8	11.2	4.0	14.3	5.7	6.2	6.5
21. Gross fixed capital formation	24.7	-6.5	28.9	-8.6	1.4	-29.4	-3.4	-1.2	31.6	20.7	-5.6	36.9	33.7	-36.7	-1.0	20.0	18.0	20.0
22. Other capital expenditure 1)	0.2	-0.1	0.1	0.5	-0.5	0.3	0.1	0.5	-0.6	0.5	0.2	-0.2	0.3	-0.5	0.1	0.7	-0.4	0.1
23. Total expenditure	11.6	4.6	6.1	4.8	3.9	10.3	-1.6	5.4	4.0	8.6	4.7	9.0	9.3	-1.2	6.8	12.2	6.5	7.9
24. Tax burden	-3.5	11.9	11.4	5.9	9.8	4.1	1.3	3.3	6.8	5.6	7.4	10.5	7.4	9.0	11.8	8.6	7.4	7.0
25. Net lending (+) or net borrowing (-)	-4.2	1.2	1.7	0.1	0.4	-2.0	0.9	0.8	0.0	-1.1	1.1	0.7	0.7	2.0	2.6	-2.2	-0.1	-0.5

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	3.5	6.1	2.6	2.5	2.1	4.2	3.2	2.4	2.4	3.5	2.4	1.7	1.0	-0.9	-3.5	-1.3	-1.2	-0.7	
2. Interest payments (% of GDP)	1.8	3.7	3.8	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.7	2.4	2.1	1.8	1.6	1.5	1.3	
3. Implicit interest rate 2)	:	6.3	5.6	5.5	5.8	5.7	5.2	4.9	4.9	4.5	4.5	4.4	4.2	3.9	3.6	3.4	3.3	3.1	
4. Nominal GDP growth rate	11.4	3.0	6.1	4.6	6.9	6.4	0.2	7.5	3.6	4.8	6.6	10.8	12.5	6.9	9.4	7.7	7.2	6.6	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	3.5	6.1	2.6	2.5	2.1	4.2	3.2	2.4	2.4	3.5	2.4	1.7	1.0	-0.9	-3.5	-1.3	-1.2	-0.7	
6. Contribution of nominal GDP growth	:	-1.8	-4.1	-3.1	-4.2	-3.8	-0.1	-4.7	-2.4	-3.2	-4.2	-6.7	-7.1	-3.8	-4.9	-3.6	-3.2	-2.8	
7. Stock-flow adjustment 3)	:	0.0	-0.4	-5.0	-0.2	-0.1	1.9	2.1	2.6	-2.7	2.4	0.2	1.0	2.4	2.9	1.9	1.3	0.7	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.7	2.4	-1.1	-1.2	-1.3	0.8	0.0	-0.7	-0.8	0.5	-0.4	-1.0	-1.4	-3.1	-5.4	-2.9	-2.6	-2.0	
9. Snow-ball effect	:	1.9	-0.4	0.6	-0.7	-0.4	3.2	-1.6	0.8	-0.2	-1.3	-3.9	-4.7	-1.7	-3.0	-2.0	-1.7	-1.5	
10. Stock-flow adjustment 3)	:	0.0	-0.4	-5.0	-0.2	-0.1	1.9	2.1	2.6	-2.7	2.4	0.2	1.0	2.4	2.9	1.9	1.3	0.7	
(% of GDP)																			
11. Change in gross debt 5)	:	4.3	-1.9	-5.6	-2.2	0.3	5.0	-0.2	2.7	-2.4	0.7	-4.7	-5.0	-2.3	-5.4	-3.0	-3.1	-2.8	
12. Level of gross debt (end of year)	34.4	65.2	70.0	64.5	62.3	62.6	67.6	67.5	70.1	67.7	68.4	63.7	58.6	56.3	50.9	47.9	44.8	42.1	

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 14A

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

Netherlands

(Mrd EURO-NLG)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	34.3	50.2	64.5	69.0	71.2	73.4	69.4	70.6	70.2	68.9	71.8	75.7	76.3	81.6	85.1	89.5	97.9	101.7
2. Current taxes on income and wealth	37.5	48.5	58.5	62.3	67.9	69.2	67.6	70.1	68.4	65.2	65.6	70.8	77.8	81.6	93.6	94.9	99.3	103.6
3. Social contributions	52.2	68.4	71.0	79.2	80.7	89.5	82.6	86.4	92.1	98.3	100.9	102.0	99.8	107.5	105.5	112.8	117.3	121.6
4. Of which actual social contributions	48.5	64.5	66.5	75.7	77.1	85.9	78.9	82.7	88.4	94.7	97.2	98.3	96.1	103.9	101.9	109.0	113.4	117.6
5. Other current revenue, including sales	23.3	27.0	34.5	38.7	39.7	46.1	43.8	43.2	42.9	45.5	47.5	42.5	37.6	35.7	35.5	36.0	34.8	34.5
6. Total current revenue	147.3	194.2	228.4	249.2	259.5	278.2	263.4	270.2	273.6	277.9	285.7	290.9	291.5	306.4	319.7	333.2	349.2	361.5
7. Government consumption expenditure	73.9	92.9	122.7	135.6	143.9	152.1	162.4	167.7	167.7	169.9	170.3	172.5	172.4	174.8	178.7	186.2	196.7	205.3
8. Collective consumption	30.6	36.6	44.9	45.9	48.7	51.9	54.5	54.4	53.5	54.0	55.1	55.9	55.8	57.6	58.3	59.3	60.4	61.5
9. Social transfers in kind	43.3	56.3	77.9	89.7	95.2	100.2	107.9	113.3	114.3	116.0	115.3	116.5	116.5	117.2	120.4	126.8	136.3	143.8
10. Compensation of employees	31.2	38.4	47.9	49.0	50.8	53.8	56.7	58.1	58.1	58.4	58.3	58.4	58.7	60.2	61.3	64.4	67.3	70.2
11. Intermediate consumption	20.9	26.4	35.1	36.4	39.7	40.7	43.2	44.5	43.4	42.7	42.5	44.2	43.5	42.8	43.1	46.1	48.3	50.3
12. Social transfers other than in kind	46.6	47.1	56.0	57.7	58.7	61.6	65.5	69.0	71.3	73.3	76.8	77.6	78.3	79.6	80.4	82.4	83.9	87.0
13. Social transfers in kind via market producers	23.2	30.7	42.5	52.9	56.0	59.7	64.6	66.9	68.1	69.9	70.1	70.7	70.9	72.9	75.1	77.7	83.2	86.5
14. Interest	16.7	14.9	12.0	11.8	12.2	13.2	12.7	11.4	11.6	11.0	10.3	9.9	9.0	8.2	7.3	6.2	5.9	5.6
15. Subsidies	2.7	5.5	6.0	6.1	7.3	7.6	9.4	9.6	8.9	8.1	7.4	7.2	7.0	7.9	8.4	9.2	9.7	10.1
16. Other current expenditure	6.0	8.3	11.3	13.4	12.5	14.2	11.0	13.2	12.9	12.7	12.8	12.9	13.2	9.1	10.5	11.2	12.1	13.0
17. Total current expenditure	147.4	171.4	210.7	227.3	237.3	250.8	263.1	272.7	274.3	276.1	278.1	280.8	280.5	280.6	286.1	297.3	310.4	322.7
18. Gross saving	-0.1	22.8	17.7	21.9	22.2	27.3	0.3	-2.5	-0.7	1.9	7.6	10.1	11.0	25.8	33.6	36.0	38.9	38.8
19. Capital transfers received	1.0	1.7	2.1	2.5	2.1	2.1	2.1	2.2	1.9	1.7	2.2	1.8	2.3	2.5	2.5	2.6	2.9	3.0
20. Total revenue	148.3	195.9	230.5	251.7	261.6	280.3	265.5	272.4	275.5	279.7	287.9	292.7	293.9	308.8	322.2	335.9	352.2	364.5
21. Gross fixed capital formation	12.1	16.9	20.6	22.9	23.7	25.6	27.0	26.7	26.6	24.7	24.3	23.5	24.6	24.7	25.3	26.8	28.8	29.4
22. Other capital expenditure	17.5	2.3	1.4	1.0	1.2	2.6	7.2	6.6	3.5	4.5	4.8	2.8	2.7	3.4	1.9	3.4	4.0	4.1
23. Total expenditure	177.0	190.6	232.7	251.2	262.1	279.0	297.3	305.9	304.3	305.3	307.3	307.2	307.8	308.7	313.3	327.5	343.2	356.3
24. Tax burden	122.8	166.4	192.9	210.6	220.1	232.5	219.5	227.1	230.6	232.3	238.3	248.7	254.9	272.0	285.6	298.6	315.8	328.3
25. Net lending (+) or net borrowing (-)	-28.8	5.3	-2.2	0.6	-0.6	1.3	-31.8	-33.5	-28.8	-25.6	-19.3	-14.5	-14.0	0.1	9.0	8.4	9.0	8.2

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	10.4	11.1	11.7	11.8	11.5	11.3	11.1	11.0	10.8	10.6	10.9	11.3	11.1	11.5	11.5	11.6	12.1	12.1
2. Current taxes on income and wealth	11.4	10.7	10.6	10.7	11.0	10.7	10.8	11.0	10.5	10.0	9.9	10.5	11.3	11.5	12.7	12.3	12.2	12.3
3. Social contributions	15.8	15.1	12.9	13.5	13.0	13.8	13.2	13.5	14.2	15.1	15.3	15.2	14.5	15.2	14.3	14.6	14.5	14.5
4. Of which actual social contributions	14.7	14.3	12.1	13.0	12.5	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.1	14.0	14.0
5. Other current revenue, including sales	7.1	6.0	6.3	6.6	6.4	7.1	7.0	6.8	6.6	7.0	7.2	6.3	5.5	5.0	4.8	4.7	4.3	4.1
6. Total current revenue	44.7	43.0	41.5	42.6	41.9	43.0	42.2	42.3	42.1	42.6	43.3	43.3	42.3	43.3	43.4	43.1	43.1	43.0
7. Government consumption expenditure	22.4	20.6	22.3	23.2	23.2	23.5	26.0	26.2	25.8	26.0	25.8	25.7	25.0	24.7	24.2	24.1	24.3	24.4
8. Collective consumption	9.3	8.1	8.1	7.8	7.9	8.0	8.7	8.5	8.2	8.3	8.3	8.3	8.1	8.1	7.9	7.7	7.5	7.3
9. Social transfers in kind	13.1	12.5	14.1	15.3	15.4	15.5	17.3	17.7	17.6	17.8	17.4	17.4	16.9	16.5	16.3	16.4	16.8	17.1
10. Compensation of employees	9.5	8.5	8.7	8.4	8.2	8.3	9.1	9.1	8.9	8.9	8.8	8.7	8.5	8.5	8.3	8.3	8.3	8.3
11. Intermediate consumption	6.4	5.8	6.4	6.2	6.4	6.3	6.9	7.0	6.7	6.5	6.4	6.6	6.3	6.0	5.8	6.0	6.0	6.0
12. Social transfers other than in kind	14.1	10.4	10.2	9.9	9.5	9.5	10.5	10.8	11.0	11.2	11.6	11.6	11.3	11.2	10.9	10.7	10.3	10.3
13. Social transfers in kind via market producers	7.0	6.8	7.7	9.1	9.0	9.2	10.3	10.5	10.5	10.7	10.6	10.5	10.3	10.3	10.2	10.1	10.3	10.3
14. Interest	5.1	3.3	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.7	1.6	1.5	1.3	1.2	1.0	0.8	0.7	0.7
15. Subsidies	0.8	1.2	1.1	1.0	1.2	1.2	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.1	1.1	1.2	1.2	1.2
16. Other current expenditure	1.8	1.8	2.1	2.3	2.0	2.2	1.8	2.1	2.0	1.9	1.9	1.9	1.9	1.3	1.4	1.5	1.5	1.5
17. Total current expenditure	44.7	37.9	38.3	38.9	38.3	38.8	42.1	42.7	42.2	42.3	42.1	41.8	40.7	39.6	38.8	38.5	38.3	38.4
18. Gross saving	0.0	5.1	3.2	3.7	3.6	4.2	0.0	-0.4	-0.1	0.3	1.2	1.5	1.6	3.6	4.6	4.7	4.8	4.6
19. Capital transfers received	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4
20. Total revenue	45.0	43.3	41.8	43.1	42.2	43.3	42.5	42.6	42.4	42.8	43.6	43.6	42.6	43.6	43.7	43.4	43.4	43.3
21. Gross fixed capital formation	3.7	3.7	3.7	3.9	3.8	4.0	4.3	4.2	4.1	3.8	3.7	3.5	3.6	3.5	3.4	3.5	3.6	3.5
22. Other capital expenditure	5.3	0.5	0.2	0.2	0.2	0.4	1.2	1.0	0.5	0.7	0.7	0.4	0.4	0.5	0.3	0.4	0.5	0.5
23. Total expenditure	53.7	42.2	42.2	43.0	42.3	43.1	47.6	47.9	46.8	46.8	46.5	45.7	44.6	43.6	42.5	42.4	42.3	42.3
24. Tax burden	37.2	36.8	35.0	36.0	35.5	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.8	38.6	39.0	39.0
25. Net lending (+) or net borrowing (-)	-8.7	1.2	-0.4	0.1	-0.1	0.2	-5.1	-5.2	-4.4	-3.9	-2.9	-2.2	-2.0	0.0	1.2	1.1	1.1	1.0

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	7.2	6.0	5.1	7.0	3.1	3.2	-5.5	1.7	-0.5	-1.8	4.1	5.4	0.9	7.0	4.2	5.2	9.3	3.9
2. Current taxes on income and wealth	8.4	6.7	14.2	6.6	8.9	1.9	-2.2	3.6	-2.5	-4.6	0.6	7.9	9.9	4.9	14.8	1.4	4.6	4.4
3. Social contributions	0.9	7.0	-2.6	11.6	2.0	10.8	-7.7	4.6	6.7	6.7	2.7	1.1	-2.1	7.7	-1.8	6.9	4.0	3.7
4. Of which actual social contributions	0.6	7.5	-2.7	13.8	1.9	11.4	-8.2	4.8	6.8	7.2	2.7	1.2	-2.3	8.1	-1.9	7.0	4.0	3.7
5. Other current revenue, including sales	2.0	9.1	4.2	12.1	2.5	16.1	-4.8	-1.5	-0.7	6.0	4.4	-10.5	-11.4	-5.1	-0.7	1.4	-3.3	-0.8
6. Total current revenue	4.5	6.9	4.5	9.1	4.1	7.2	-5.3	2.6	1.3	1.6	2.8	1.8	0.2	5.1	4.4	4.2	4.8	3.5
7. Government consumption expenditure	-0.3	7.6	3.0	10.4	6.1	5.7	6.8	3.3	0.0	1.3	0.2	1.3	-0.1	1.4	2.2	4.2	5.7	4.3
8. Collective consumption	-0.6	6.2	1.8	2.2	6.2	6.5	5.1	-0.2	-1.7	1.0	2.0	1.6	-0.2	3.2	1.1	1.8	1.8	1.8
9. Social transfers in kind	-0.1	8.4	3.7	15.2	6.1	5.3	7.7	5.0	0.8	1.5	-0.6	1.1	0.0	0.6	2.7	5.3	7.5	5.4
10. Compensation of employees	0.9	5.8	1.4	2.3	3.6	5.9	5.3	2.6	-0.2	0.6	-0.2	0.2	0.5	2.6	1.9	5.0	4.5	4.3
11. Intermediate consumption	1.3	7.8	3.7	3.8	9.1	2.5	6.1	2.9	-2.5	-1.6	-0.4	4.0	-1.6	-1.6	0.7	6.9	4.8	4.2
12. Social transfers other than in kind	0.6	1.4	0.4	3.0	1.9	4.8	6.5	5.2	3.4	2.8	4.8	1.1	0.8	1.7	1.0	2.5	1.8	3.7
13. Social transfers in kind via market producers	-2.1	9.3	2.7	24.5	5.8	6.7	8.1	3.6	1.7	2.7	0.3	0.8	0.3	2.8	3.1	3.5	7.0	4.0
14. Interest	-2.3	-8.6	-2.7	-1.5	3.4	8.5	-3.8	-10.3	2.2	-6.0	-6.0	-4.3	-8.9	-9.2	-9.9	-15.0	-5.0	-5.0
15. Subsidies	20.5	-1.3	-4.1	2.1	19.7	3.9	24.0	2.5	-7.7	-8.5	-9.5	-2.6	-1.9	12.1	6.7	9.6	5.5	4.0
16. Other current expenditure 1)	-0.1	0.1	0.1	0.2	-0.3	0.2	-0.4	0.3	-0.1	0.0	0.0	0.0	0.0	-0.6	0.1	0.0	0.0	0.1
17. Total current expenditure	0.4	4.2	1.6	7.9	4.4	5.7	4.9	3.6	0.6	0.7	0.8	1.0	-0.1	0.0	2.0	3.9	4.4	4.0
18. Gross saving 1)	1.7	1.0	1.1	0.5	-0.2	0.6	-4.2	-0.4	0.3	0.4	0.9	0.3	0.1	2.0	0.9	0.1	0.1	-0.2
19. Capital transfers received	76.8	8.2	10.1	21.4	-17.0	0.3	0.3	3.0	-12.3	-9.0	24.1	-15.9	27.6	5.5	2.1	5.5	10.1	3.7
20. Total revenue	4.9	6.9	4.6	9.2	3.9	7.2	-5.3	2.6	1.1	1.5	2.9	1.7	0.4	5.1	4.3	4.2	4.9	3.5
21. Gross fixed capital formation	8.8	7.3	-0.8	11.0	3.7	7.8	5.4	-1.1	-0.3	-7.1	-1.6	-3.2	4.5	0.5	2.4	6.0	7.5	2.0
22. Other capital expenditure 1)	-5.1	0.1	-0.1	-0.1	0.0	0.2	0.8	-0.1	-0.5	0.2	0.0	-0.3	0.0	0.1	-0.2	0.2	0.0	0.0
23. Total expenditure	-8.6	4.7	1.1	7.9	4.4	6.4	6.6	2.9	-0.5	0.3	0.6	0.0	0.2	0.3	1.5	4.5	4.8	3.8
24. Tax burden	4.8	6.7	4.8	9.2	4.5	5.7	-5.6	3.4	1.6	0.7	2.6	4.4	2.5	6.7	5.0	4.5	5.8	4.0
25. Net lending (+) or net borrowing (-)	6.9	0.9	1.4	0.5	-0.2	0.3	-5.3	-0.2	0.8	0.5	1.0	0.8	0.1	2.0	1.2	-0.1	0.0	-0.1

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	8.7	0.5	0.4	-0.1	0.1	-0.2	5.1	5.2	4.4	3.9	2.9	2.2	2.0	0.0	-1.2	-1.1	-1.1	-1.0	
2. Interest payments (% of GDP)	5.1	2.9	2.2	2.0	2.0	2.0	2.0	1.8	1.8	1.7	1.6	1.5	1.3	1.2	1.0	0.8	0.7	0.7	
3. Implicit interest rate 2)	:	5.9	4.5	4.3	4.6	5.0	3.6	3.2	3.1	2.7	2.4	2.2	2.0	1.8	1.7	1.5	1.4	1.4	
4. Nominal GDP growth rate	5.2	6.6	4.1	6.1	5.9	4.5	-3.5	2.3	1.7	0.4	1.1	1.7	2.7	2.7	4.1	4.9	4.9	3.8	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	8.7	0.5	0.4	-0.1	0.1	-0.2	5.1	5.2	4.4	3.9	2.9	2.2	2.0	0.0	-1.2	-1.1	-1.1	-1.0	
6. Contribution of nominal GDP growth	:	-3.2	-2.0	-2.9	-2.5	-1.9	2.0	-1.3	-1.0	-0.2	-0.8	-1.1	-1.8	-1.7	-2.4	-2.6	-2.5	-1.8	
7. Stock-flow adjustment 3)	:	0.1	1.1	-1.6	0.2	13.8	-5.0	-1.5	-1.0	0.9	-0.7	-0.8	-3.4	-1.1	-1.3	0.0	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	3.7	-2.4	-1.8	-2.1	-1.9	-2.2	3.1	3.5	2.6	2.2	1.4	0.7	0.7	-1.2	-2.2	-1.9	-1.8	-1.6	
9. Snow-ball effect	:	-0.3	0.2	-0.9	-0.6	0.2	4.0	0.5	0.8	1.4	0.8	0.3	-0.5	-0.5	-1.4	-1.8	-1.7	-1.1	
10. Stock-flow adjustment 3)	:	0.1	1.1	-1.6	0.2	13.8	-5.0	-1.5	-1.0	0.9	-0.7	-0.8	-3.4	-1.1	-1.3	0.0	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-2.6	-0.5	-4.6	-2.2	11.7	2.1	2.5	2.4	4.5	1.4	0.2	-3.2	-2.8	-4.9	-3.7	-3.6	-2.8	
12. Level of gross debt (end of year)	72.6	49.5	49.8	45.2	43.0	54.7	56.8	59.3	61.7	66.2	67.7	67.9	64.6	61.9	57.0	53.2	49.6	46.9	

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

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

3) Line 7 = line 10.

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

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

Table 15A

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

Austria

(Mrd EURO-ATS)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	25.8	31.6	36.2	37.1	39.0	40.7	41.2	42.3	44.5	46.4	46.9	47.8	49.3	51.1	52.1	53.5	55.3	57.0
2. Current taxes on income and wealth	21.3	28.3	32.7	34.2	37.6	40.6	36.2	37.5	39.6	41.7	43.5	45.8	48.9	45.9	48.1	51.2	53.0	54.6
3. Social contributions	28.3	33.2	37.8	39.3	40.9	42.6	43.1	43.9	45.8	47.3	49.1	50.5	52.1	54.0	56.0	58.3	60.1	61.8
4. Of which actual social contributions	26.2	30.7	35.6	37.1	38.7	40.4	40.9	41.8	43.7	45.2	47.1	48.6	50.2	52.0	54.1	56.5	58.3	60.0
5. Other current revenue, including sales	11.8	10.4	16.3	16.8	17.6	17.6	18.5	19.0	19.5	20.2	20.4	20.8	21.6	21.9	22.2	23.0	23.9	24.7
6. Total current revenue	87.3	103.5	123.0	127.5	135.1	141.5	139.0	142.7	149.3	155.5	160.0	164.9	171.9	172.9	178.4	186.1	192.2	198.0
7. Government consumption expenditure	34.6	41.1	49.2	51.6	53.2	56.6	59.6	60.6	61.7	63.3	64.5	66.0	68.0	70.3	72.3	74.6	76.4	78.3
8. Collective consumption	14.5	16.2	19.8	20.5	20.5	22.0	23.6	23.9	24.0	24.4	24.6	24.9	25.5	26.1	26.7	27.2	27.7	28.3
9. Social transfers in kind	20.1	24.9	29.3	31.0	32.7	34.6	36.0	36.8	37.7	38.9	39.9	41.1	42.5	44.2	45.7	47.4	48.7	50.1
10. Compensation of employees	21.3	23.8	27.9	29.0	29.8	31.3	32.5	33.0	33.4	34.2	34.6	35.4	36.8	38.0	39.0	40.4	41.8	43.1
11. Intermediate consumption	10.6	11.6	16.2	17.1	17.2	18.5	19.6	19.9	20.2	20.6	21.1	21.3	21.9	22.5	23.0	23.4	24.0	24.5
12. Social transfers other than in kind	35.1	39.9	46.5	48.1	49.4	51.6	54.8	56.8	57.4	59.5	61.7	63.6	65.1	66.8	67.4	69.2	71.0	73.3
13. Social transfers in kind via market producers	4.9	6.5	8.2	8.9	9.6	10.2	10.6	10.8	11.3	11.8	12.3	12.9	13.4	14.1	14.7	15.6	15.9	16.3
14. Interest	7.1	7.6	8.2	8.4	8.9	8.7	9.1	8.6	8.6	8.6	8.4	8.1	8.1	7.4	6.8	6.2	6.0	5.9
15. Subsidies	4.6	4.5	4.1	4.3	4.2	4.6	4.7	4.6	4.6	4.7	4.4	4.5	4.5	5.0	5.3	5.7	5.9	6.0
16. Other current expenditure	4.9	6.1	8.0	7.8	8.1	8.4	8.5	9.1	9.4	9.8	10.4	10.8	11.7	11.9	11.2	12.2	12.6	13.0
17. Total current expenditure	88.4	99.9	119.2	123.5	127.2	133.3	139.8	142.9	144.9	149.3	152.9	156.7	161.4	165.7	167.4	172.7	177.2	182.1
18. Gross saving	-1.2	3.5	3.8	4.0	7.9	8.2	-0.8	-0.2	4.4	6.2	7.0	8.3	10.5	7.2	10.9	13.4	15.0	15.9
19. Capital transfers received	0.5	0.4	0.6	0.7	0.9	0.6	1.6	0.5	0.6	0.7	1.0	0.6	0.5	0.6	0.5	0.5	0.5	0.6
20. Total revenue	87.7	103.9	123.6	128.1	136.0	142.1	140.6	143.2	149.9	156.2	161.0	165.6	172.4	173.5	178.9	186.6	192.7	198.6
21. Gross fixed capital formation	6.9	5.7	7.4	7.7	8.5	9.5	9.7	9.6	9.4	9.4	9.9	9.9	10.3	10.6	11.4	11.9	12.2	12.7
22. Other capital expenditure	3.2	3.4	3.4	3.7	4.2	3.7	6.5	3.9	3.5	4.6	4.5	8.2	4.4	2.8	3.0	3.3	3.2	3.2
23. Total expenditure	98.6	109.0	130.0	134.9	139.8	146.5	156.0	156.4	157.8	163.2	167.3	174.7	176.0	179.1	181.8	187.9	192.7	198.0
24. Tax burden	73.7	91.1	105.0	109.0	115.9	122.3	118.8	122.0	128.2	133.7	138.7	142.9	149.1	149.8	155.0	162.0	167.3	172.4
25. Net lending (+) or net borrowing (-)	-10.8	-5.1	-6.4	-6.8	-3.8	-4.4	-15.4	-13.1	-7.9	-7.0	-6.3	-9.1	-3.6	-5.6	-2.9	-1.3	0.1	0.6

Table 15B

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

Austria

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

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	14.6	14.8	14.3	13.9	13.7	13.9	14.3	14.3	14.3	14.6	14.5	14.3	14.3	14.3	14.1	13.9	13.8	13.7
2. Current taxes on income and wealth	12.1	13.2	12.9	12.8	13.2	13.8	12.6	12.7	12.8	13.1	13.4	13.7	14.2	12.9	13.0	13.3	13.2	13.1
3. Social contributions	16.1	15.5	14.9	14.7	14.4	14.5	14.9	14.8	14.8	14.8	15.2	15.2	15.1	15.1	15.1	15.1	15.0	14.9
4. Of which actual social contributions	14.8	14.4	14.0	13.9	13.6	13.8	14.2	14.1	14.1	14.2	14.6	14.6	14.6	14.6	14.6	14.6	14.5	14.4
5. Other current revenue, including sales	6.7	4.9	6.4	6.3	6.2	6.0	6.4	6.4	6.3	6.3	6.3	6.3	6.3	6.2	6.0	6.0	6.0	5.9
6. Total current revenue	49.4	48.4	48.4	47.6	47.6	48.2	48.3	48.2	48.1	48.8	49.4	49.5	49.9	48.5	48.2	48.2	47.9	47.6
7. Government consumption expenditure	19.6	19.2	19.3	19.3	18.7	19.3	20.7	20.5	19.9	19.9	19.9	19.8	19.8	19.7	19.6	19.3	19.1	18.8
8. Collective consumption	8.2	7.6	7.8	7.7	7.2	7.5	8.2	8.1	7.7	7.7	7.6	7.5	7.4	7.3	7.2	7.0	6.9	6.8
9. Social transfers in kind	11.4	11.7	11.5	11.6	11.5	11.8	12.5	12.4	12.1	12.2	12.3	12.3	12.4	12.4	12.4	12.3	12.1	12.0
10. Compensation of employees	12.1	11.2	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	10.5	10.4	10.4
11. Intermediate consumption	6.0	5.4	6.4	6.4	6.0	6.3	6.8	6.7	6.5	6.5	6.5	6.4	6.4	6.3	6.2	6.1	6.0	5.9
12. Social transfers other than in kind	19.9	18.7	18.3	18.0	17.4	17.6	19.0	19.2	18.5	18.7	19.0	19.1	18.9	18.7	18.2	17.9	17.7	17.6
13. Social transfers in kind via market producers	2.8	3.0	3.2	3.3	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	3.9	4.0	4.0	4.0	4.0	3.9
14. Interest	4.0	3.6	3.2	3.1	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.8	1.6	1.5	1.4
15. Subsidies	2.6	2.1	1.6	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.4	1.4	1.5	1.5	1.4
16. Other current expenditure	2.8	2.9	3.1	2.9	2.8	2.9	3.0	3.1	3.0	3.1	3.2	3.2	3.4	3.4	3.0	3.2	3.1	3.1
17. Total current expenditure	50.1	46.8	46.9	46.1	44.8	45.4	48.5	48.3	46.7	46.8	47.2	47.0	46.9	46.5	45.3	44.7	44.2	43.8
18. Gross saving	-0.7	1.7	1.5	1.5	2.8	2.8	-0.3	-0.1	1.4	2.0	2.2	2.5	3.1	2.0	3.0	3.5	3.7	3.8
19. Capital transfers received	0.3	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	0.1	0.1	0.1	0.1
20. Total revenue	49.7	48.6	48.6	47.8	47.9	48.4	48.8	48.4	48.3	49.0	49.7	49.7	50.1	48.7	48.4	48.3	48.0	47.8
21. Gross fixed capital formation	3.9	2.7	2.9	2.9	3.0	3.2	3.4	3.2	3.0	2.9	3.0	3.0	3.0	3.0	3.1	3.1	3.0	3.1
22. Other capital expenditure	1.8	1.6	1.3	1.4	1.5	1.3	2.2	1.3	1.1	1.4	1.4	2.4	1.3	0.8	0.8	0.9	0.8	0.8
23. Total expenditure	55.8	51.0	51.2	50.4	49.2	49.9	54.1	52.8	50.9	51.2	51.6	52.4	51.1	50.3	49.2	48.7	48.0	47.6
24. Tax burden	41.7	42.7	41.3	40.7	40.8	41.6	41.2	41.2	41.3	42.0	42.8	42.9	43.3	42.0	41.9	41.9	41.7	41.5
25. Net lending (+) or net borrowing (-)	-6.1	-2.4	-2.5	-2.5	-1.4	-1.5	-5.3	-4.4	-2.6	-2.2	-2.0	-2.7	-1.0	-1.6	-0.8	-0.3	0.0	0.1

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	5.7	1.9	2.7	2.4	5.1	4.5	1.1	2.7	5.2	4.3	1.2	1.8	3.1	3.6	2.0	2.7	3.3	3.2
2. Current taxes on income and wealth	11.7	3.8	0.7	4.9	9.8	8.0	-10.7	3.5	5.5	5.4	4.4	5.1	6.8	-6.1	4.8	6.5	3.4	3.0
3. Social contributions	4.1	2.4	2.6	3.9	4.1	4.2	1.1	1.9	4.3	3.3	3.9	2.9	3.1	3.5	3.8	4.1	3.0	2.8
4. Of which actual social contributions	3.8	2.7	4.0	4.3	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.1	3.2	3.7	4.0	4.3	3.2	2.9
5. Other current revenue, including sales	4.9	7.4	20.9	3.2	4.6	-0.4	5.5	2.7	2.4	3.6	0.9	2.4	3.7	1.4	1.0	3.9	3.7	3.3
6. Total current revenue	6.5	3.1	4.2	3.6	6.0	4.7	-1.8	2.7	4.6	4.2	2.9	3.1	4.2	0.6	3.2	4.3	3.3	3.1
7. Government consumption expenditure	3.2	1.5	7.4	4.9	3.2	6.4	5.2	1.8	1.8	2.6	1.9	2.3	3.1	3.3	3.0	3.1	2.5	2.5
8. Collective consumption	3.1	0.2	13.7	3.4	0.0	7.1	7.4	1.0	0.7	1.7	0.7	1.2	2.4	2.3	2.2	2.1	1.9	1.9
9. Social transfers in kind	3.3	2.4	3.5	5.9	5.3	5.9	3.8	2.3	2.4	3.1	2.7	2.9	3.6	3.9	3.4	3.7	2.8	2.8
10. Compensation of employees	2.1	1.7	6.6	3.8	2.9	4.8	4.0	1.6	1.1	2.4	1.2	2.1	4.0	3.3	2.8	3.5	3.5	3.2
11. Intermediate consumption	5.9	-0.2	19.4	5.4	0.4	7.7	5.8	1.9	1.6	1.9	2.2	0.9	2.9	2.8	2.2	1.8	2.3	2.4
12. Social transfers other than in kind	2.9	3.8	2.7	3.4	2.7	4.6	6.2	3.5	1.1	3.6	3.7	3.2	2.3	2.5	1.0	2.7	2.5	3.3
13. Social transfers in kind via market producers	1.5	3.9	3.7	7.5	8.0	6.5	3.8	2.5	4.4	4.0	4.8	4.8	3.5	5.3	3.9	6.3	2.3	2.3
14. Interest	1.4	8.6	12.4	2.6	6.0	-2.8	4.6	-5.4	0.9	0.1	-2.5	-3.7	-0.6	-7.8	-8.6	-8.8	-3.3	-1.8
15. Subsidies	-8.0	-1.5	-13.1	4.2	-0.9	9.3	1.7	-1.8	-1.2	3.1	-7.0	3.3	-0.6	10.8	7.1	7.3	3.2	1.0
16. Other current expenditure 1)	0.4	0.0	0.2	-0.2	-0.1	0.0	0.1	0.1	-0.1	0.1	0.1	0.0	0.1	0.0	-0.3	0.1	0.0	0.0
17. Total current expenditure	3.2	2.9	6.3	3.6	3.0	4.8	4.9	2.2	1.5	3.0	2.5	2.4	3.0	2.7	1.0	3.2	2.6	2.8
18. Gross saving 1)	1.6	0.1	-0.9	0.0	1.3	0.0	-3.1	0.2	1.5	0.6	0.2	0.3	0.6	-1.0	0.9	0.5	0.3	0.1
19. Capital transfers received	-25.2	-17.4	23.4	13.6	38.6	-30.0	151.5	-67.6	19.9	10.5	44.5	-36.6	-19.3	13.2	-14.0	4.4	3.9	3.6
20. Total revenue	6.4	3.0	4.3	3.7	6.1	4.5	-1.1	1.8	4.7	4.2	3.0	2.9	4.1	0.6	3.1	4.3	3.3	3.1
21. Gross fixed capital formation	-2.5	-2.0	27.7	3.4	9.9	12.6	2.0	-1.0	-2.3	-0.3	5.3	0.0	4.2	3.6	7.2	4.6	2.4	4.4
22. Other capital expenditure 1)	0.1	0.0	-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	0.0
23. Total expenditure	3.0	2.7	-0.1	3.8	3.6	4.8	6.5	0.3	1.0	3.4	2.5	4.4	0.8	1.7	1.5	3.4	2.5	2.8
24. Tax burden	6.8	2.8	2.5	3.8	6.3	5.6	-2.9	2.7	5.1	4.3	3.7	3.0	4.3	0.4	3.5	4.5	3.3	3.1
25. Net lending (+) or net borrowing (-)	1.6	0.2	2.3	0.0	1.2	-0.1	-3.8	0.9	1.9	0.4	0.2	-0.8	1.7	-0.5	0.8	0.5	0.4	0.1

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	6.1	0.7	2.5	2.5	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.6	0.8	0.3	0.0	-0.1	
2. Interest payments (% of GDP)	4.0	3.6	3.2	3.1	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.8	1.6	1.5	1.4	
3. Implicit interest rate 2)	:	5.6	5.2	4.8	4.9	4.7	4.5	3.7	3.5	3.4	3.2	3.1	2.9	2.5	2.3	2.1	2.1	2.1	
4. Nominal GDP growth rate	4.5	3.2	4.8	5.4	6.0	3.4	-1.9	2.7	4.8	2.7	1.6	2.9	3.3	3.5	3.8	4.4	3.9	3.6	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	6.1	0.7	2.5	2.5	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.6	0.8	0.3	0.0	-0.1	
6. Contribution of nominal GDP growth	:	-2.1	-3.0	-3.5	-3.8	-2.2	1.4	-2.1	-3.8	-2.2	-1.3	-2.3	-2.7	-2.9	-3.1	-3.3	-2.8	-2.5	
7. Stock-flow adjustment 3)	:	2.0	4.0	-0.3	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.4	-0.5	-2.5	-0.9	-0.7	-0.6	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-2.9	-0.7	-0.6	-1.8	-1.5	2.2	1.5	-0.2	-0.5	-0.7	0.3	-1.3	-0.5	-1.0	-1.3	-1.5	-1.6	
9. Snow-ball effect	:	1.5	0.2	-0.4	-0.7	0.8	4.5	0.8	-1.0	0.5	1.3	0.2	-0.4	-0.8	-1.2	-1.7	-1.3	-1.1	
10. Stock-flow adjustment 3)	:	2.0	4.0	-0.3	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.4	-0.5	-2.5	-0.9	-0.7	-0.6	
(% of GDP)																			
11. Change in gross debt 5)	:	0.6	3.5	-1.3	-2.3	3.7	11.2	2.8	-0.3	-0.5	-0.7	2.8	0.7	-1.7	-4.7	-3.8	-3.5	-3.2	
12. Level of gross debt (end of year)	68.3	66.7	68.6	67.3	65.0	68.7	79.9	82.7	82.4	81.9	81.3	84.0	84.8	83.0	78.3	74.5	71.0	67.8	

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

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

3) Line 7 = line 10.

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

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

Table 16A

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

Portugal

(Mrd EURO-PTE)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	11.75	17.33	23.01	24.60	25.27	24.96	22.19	23.78	24.41	23.34	23.32	24.56	26.07	27.34	29.04	30.50	31.71	32.89
2. Current taxes on income and wealth	7.22	12.09	12.66	13.85	16.09	16.64	15.14	15.21	16.70	15.14	19.41	19.00	19.53	19.06	19.72	20.63	20.77	21.56
3. Social contributions	8.81	13.46	18.40	19.19	19.87	20.70	21.19	21.36	21.20	19.14	20.45	20.46	20.78	21.63	22.69	23.75	24.66	25.47
4. Of which actual social contributions	6.83	10.17	12.99	13.45	14.27	14.97	15.00	15.46	15.67	14.62	15.14	15.58	16.18	16.92	17.95	18.85	19.57	20.30
5. Other current revenue, including sales	4.44	6.56	8.06	8.94	10.14	10.70	10.97	10.50	10.85	11.60	11.66	11.43	10.97	10.82	10.87	11.11	11.87	12.21
6. Total current revenue	32.22	49.43	62.12	66.59	71.36	73.00	69.49	70.86	73.17	69.22	74.84	75.45	77.35	78.84	82.31	85.99	89.01	92.13
7. Government consumption expenditure	15.64	24.44	33.46	34.02	34.68	35.60	37.60	37.27	34.98	31.18	32.50	32.21	32.58	33.30	34.04	34.82	35.64	36.32
8. Collective consumption	6.90	10.30	14.15	14.65	15.46	15.82	16.73	16.69	16.16	14.37	15.08	15.22	16.31	15.81	15.15	15.50	15.86	16.16
9. Social transfers in kind	8.74	14.14	19.31	19.36	19.22	19.78	20.88	20.58	18.82	16.81	17.42	16.99	16.28	17.49	18.89	19.32	19.78	20.16
10. Compensation of employees	11.09	17.64	23.04	22.92	23.01	23.49	24.61	24.61	22.61	19.69	21.32	20.51	20.35	20.90	21.30	22.07	22.89	23.42
11. Intermediate consumption	3.79	5.98	8.07	8.43	9.49	9.92	10.83	10.63	10.64	9.69	9.61	9.85	9.99	10.32	10.57	10.84	11.10	11.43
12. Social transfers other than in kind	9.50	14.31	22.25	23.48	24.75	26.10	28.77	29.57	29.94	29.65	31.52	30.81	31.34	31.75	32.16	33.38	34.67	35.82
13. Social transfers in kind via market producers	1.36	2.28	3.53	3.57	3.59	3.84	4.15	3.88	3.39	3.36	3.26	3.28	3.37	3.40	3.49	3.63	3.70	3.78
14. Interest	4.93	3.86	4.05	4.60	5.17	5.56	5.22	5.27	7.60	8.21	8.26	8.48	8.21	7.80	7.44	6.96	6.88	6.95
15. Subsidies	0.89	1.52	1.44	1.44	1.34	1.15	1.26	1.30	1.17	1.02	1.03	1.23	1.12	1.02	0.86	0.91	1.07	1.11
16. Other current expenditure	1.75	2.64	3.78	4.14	4.28	4.21	4.72	5.03	5.04	4.59	4.64	4.72	4.62	4.75	4.48	4.82	4.96	5.12
17. Total current expenditure	33.32	48.24	66.16	68.57	71.63	74.28	79.56	80.29	80.40	76.21	79.64	78.88	79.00	79.94	80.29	82.61	85.27	87.63
18. Gross saving	-1.10	1.19	-4.04	-1.98	-0.27	-1.28	-10.06	-9.43	-7.23	-6.99	-4.80	-3.43	-1.65	-1.11	2.02	3.38	3.74	4.50
19. Capital transfers received	1.12	1.22	2.10	1.43	1.42	1.36	1.42	2.28	1.94	2.97	1.95	1.74	1.40	1.05	0.80	1.29	1.30	1.34
20. Total revenue	33.34	50.65	64.23	68.02	72.78	74.36	70.91	73.14	75.11	72.19	76.79	77.20	78.75	79.89	83.11	87.28	90.31	93.47
21. Gross fixed capital formation	3.92	5.92	6.47	5.58	5.64	6.65	7.21	9.48	6.14	4.16	3.70	3.45	4.05	2.89	3.56	4.10	4.78	5.51
22. Other capital expenditure	0.70	0.63	1.42	1.06	0.78	0.16	1.35	3.47	1.57	1.35	1.69	7.27	3.62	0.73	5.02	2.06	1.50	0.83
23. Total expenditure	37.95	54.78	74.05	75.21	78.06	81.09	88.12	93.24	88.11	81.72	85.03	89.60	86.67	83.56	88.87	88.78	91.55	93.97
24. Tax burden	26.07	39.89	48.88	52.09	55.83	56.76	52.48	54.71	56.95	53.52	58.02	59.29	61.94	63.63	67.03	70.29	72.37	75.06
25. Net lending (+) or net borrowing (-)	-4.61	-4.13	-9.83	-7.19	-5.28	-6.74	-17.20	-20.10	-13.01	-9.53	-8.25	-12.40	-7.92	-3.67	-5.76	-1.49	-1.24	-0.50

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	13.2	13.5	14.5	14.8	14.4	14.0	12.6	13.2	13.9	13.9	13.7	14.2	14.5	14.7	14.9	15.1	15.2	15.3
2. Current taxes on income and wealth	8.1	9.4	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.0	11.4	11.0	10.9	10.2	10.1	10.2	10.0	10.0
3. Social contributions	9.9	10.5	11.6	11.5	11.3	11.6	12.1	11.9	12.0	11.4	12.0	11.8	11.6	11.6	11.7	11.8	11.8	11.8
4. Of which actual social contributions	7.7	7.9	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	9.4	9.4	9.4
5. Other current revenue, including sales	5.0	5.1	5.1	5.4	5.8	6.0	6.3	5.8	6.2	6.9	6.8	6.6	6.1	5.8	5.6	5.5	5.7	5.7
6. Total current revenue	36.2	38.5	39.2	40.1	40.7	40.8	39.6	39.4	41.5	41.1	44.0	43.6	43.0	42.3	42.3	42.7	42.7	42.8
7. Government consumption expenditure	17.6	19.0	21.1	20.5	19.8	19.9	21.4	20.7	19.9	18.5	19.1	18.6	18.1	17.9	17.5	17.3	17.1	16.9
8. Collective consumption	7.8	8.0	8.9	8.8	8.8	8.8	9.5	9.3	9.2	8.5	8.9	8.8	9.1	8.5	7.8	7.7	7.6	7.5
9. Social transfers in kind	9.8	11.0	12.2	11.6	11.0	11.1	11.9	11.4	10.7	10.0	10.2	9.8	9.1	9.4	9.7	9.6	9.5	9.4
10. Compensation of employees	12.5	13.7	14.5	13.8	13.1	13.1	14.0	13.7	12.8	11.7	12.5	11.9	11.3	11.2	10.9	10.9	11.0	10.9
11. Intermediate consumption	4.3	4.7	5.1	5.1	5.4	5.5	6.2	5.9	6.0	5.8	5.6	5.7	5.6	5.5	5.4	5.4	5.3	5.3
12. Social transfers other than in kind	10.7	11.1	14.0	14.1	14.1	14.6	16.4	16.4	17.0	17.6	18.5	17.8	17.4	17.0	16.5	16.6	16.6	16.6
13. Social transfers in kind via market producers	1.5	1.8	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	1.8
14. Interest	5.5	3.0	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.6	4.2	3.8	3.5	3.3	3.2
15. Subsidies	1.0	1.2	0.9	0.9	0.8	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.4	0.5	0.5	0.5
16. Other current expenditure	2.0	2.1	2.4	2.5	2.4	2.4	2.7	2.8	2.9	2.7	2.7	2.7	2.6	2.5	2.3	2.4	2.4	2.4
17. Total current expenditure	37.4	37.6	41.7	41.2	40.8	41.5	45.3	44.6	45.6	45.3	46.8	45.6	43.9	42.9	41.3	41.0	40.9	40.7
18. Gross saving	-1.2	0.9	-2.5	-1.2	-0.2	-0.7	-5.7	-5.2	-4.1	-4.2	-2.8	-2.0	-0.9	-0.6	1.0	1.7	1.8	2.1
19. Capital transfers received	1.3	0.9	1.3	0.9	0.8	0.8	0.8	1.3	1.1	1.8	1.1	1.0	0.8	0.6	0.4	0.6	0.6	0.6
20. Total revenue	37.4	39.4	40.5	40.9	41.5	41.6	40.4	40.6	42.6	42.9	45.1	44.6	43.8	42.8	42.7	43.3	43.3	43.4
21. Gross fixed capital formation	4.4	4.6	4.1	3.4	3.2	3.7	4.1	5.3	3.5	2.5	2.2	2.0	2.2	1.5	1.8	2.0	2.3	2.6
22. Other capital expenditure	0.8	0.5	0.9	0.6	0.4	0.1	0.8	1.9	0.9	0.8	1.0	4.2	2.0	0.4	2.6	1.0	0.7	0.4
23. Total expenditure	42.6	42.6	46.7	45.2	44.5	45.3	50.2	51.8	50.0	48.5	49.9	51.8	48.2	44.8	45.7	44.0	43.9	43.7
24. Tax burden	29.3	31.0	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.3	34.4	34.1	34.4	34.9	34.7	34.9
25. Net lending (+) or net borrowing (-)	-5.2	-3.2	-6.2	-4.3	-3.0	-3.8	-9.8	-11.2	-7.4	-5.7	-4.8	-7.2	-4.4	-2.0	-3.0	-0.7	-0.6	-0.2

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	8.0	3.6	9.5	6.9	2.7	-1.2	-11.1	7.2	2.7	-4.4	-0.1	5.3	6.1	4.9	6.2	5.0	3.9	3.7
2. Current taxes on income and wealth	14.2	12.7	2.1	9.4	16.1	3.5	-9.0	0.5	9.8	-9.4	28.2	-2.1	2.8	-2.4	3.5	4.6	0.7	3.8
3. Social contributions	5.3	11.1	6.5	4.3	3.5	4.2	2.4	0.8	-0.8	-9.7	6.8	0.0	1.6	4.1	4.9	4.7	3.8	3.3
4. Of which actual social contributions	4.2	9.4	5.3	3.5	6.1	4.9	0.2	3.1	1.4	-6.7	3.5	2.9	3.9	4.5	6.1	5.0	3.8	3.7
5. Other current revenue, including sales	8.7	2.7	-2.9	11.0	13.3	5.6	2.5	-4.3	3.3	6.8	0.6	-2.0	-4.0	-1.4	0.5	2.2	6.9	2.8
6. Total current revenue	8.8	7.6	5.3	7.2	7.2	2.3	-4.8	2.0	3.3	-5.4	8.1	0.8	2.5	1.9	4.4	4.5	3.5	3.5
7. Government consumption expenditure	7.3	12.4	6.9	1.7	2.0	2.7	5.6	-0.9	-6.1	-10.9	4.2	-0.9	1.2	2.2	2.2	2.3	2.4	1.9
8. Collective consumption	4.5	15.0	8.3	3.6	5.5	2.4	5.7	-0.2	-3.1	-11.1	5.0	0.9	7.2	-3.0	-4.2	2.3	2.4	1.9
9. Social transfers in kind	9.5	10.7	5.9	0.3	-0.7	2.9	5.5	-1.4	-8.6	-10.7	3.6	-2.5	-4.2	7.4	8.0	2.3	2.4	1.9
10. Compensation of employees	7.6	11.0	6.0	-0.6	0.4	2.1	4.8	0.0	-8.1	-12.9	8.3	-3.8	-0.8	2.7	1.9	3.6	3.7	2.3
11. Intermediate consumption	8.3	14.0	9.0	4.5	12.6	4.5	9.2	-1.9	0.2	-9.0	-0.8	2.5	1.5	3.2	2.4	2.6	2.4	3.0
12. Social transfers other than in kind	7.6	11.2	7.9	5.5	5.4	5.5	10.2	2.8	1.2	-0.9	6.3	-2.3	1.7	1.3	1.3	3.8	3.9	3.3
13. Social transfers in kind via market producers	15.0	6.5	6.8	1.3	0.5	7.0	8.0	-6.6	-12.6	-1.0	-2.7	0.4	2.9	0.8	2.6	4.1	2.0	2.0
14. Interest	-7.6	9.7	3.9	13.7	12.5	7.4	-6.1	1.0	44.3	8.0	0.5	2.7	-3.2	-5.0	-4.7	-6.5	-1.1	1.0
15. Subsidies	26.2	-6.0	5.7	-0.2	-6.9	-13.7	9.0	2.9	-9.8	-12.8	1.3	19.2	-8.6	-8.8	-16.3	6.7	17.1	4.0
16. Other current expenditure 1)	0.0	0.0	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	-0.1	0.0	0.0	-0.2	0.0	-0.2	0.1	0.0	0.0
17. Total current expenditure	6.1	10.1	6.9	3.6	4.5	3.7	7.1	0.9	0.1	-5.2	4.5	-1.0	0.2	1.2	0.4	2.9	3.2	2.8
18. Gross saving 1)	0.9	-0.9	-0.6	1.4	1.0	-0.6	-5.0	0.5	1.1	0.0	1.3	0.8	1.1	0.3	1.6	0.6	0.1	0.3
19. Capital transfers received	7.3	-9.0	18.9	-32.2	-0.3	-4.4	4.4	60.6	-15.0	53.2	-34.5	-10.4	-19.7	-24.9	-24.0	62.0	0.5	3.4
20. Total revenue	8.7	7.1	5.7	5.9	7.0	2.2	-4.6	3.1	2.7	-3.9	6.4	0.5	2.0	1.4	4.0	5.0	3.5	3.5
21. Gross fixed capital formation	17.0	0.2	-4.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-32.3	-11.0	-6.9	17.4	-28.6	23.4	15.1	16.6	15.3
22. Other capital expenditure 1)	0.0	-0.5	-0.1	-0.3	-0.2	-0.4	0.7	1.2	-1.0	-0.1	0.2	3.2	-2.2	-1.6	2.2	-1.6	-0.3	-0.3
23. Total expenditure	7.3	7.6	5.5	1.6	3.8	3.9	8.7	5.8	-5.5	-7.3	4.1	5.4	-3.3	-3.6	6.4	-0.1	3.1	2.6
24. Tax burden	8.4	7.7	6.4	6.6	7.2	1.7	-7.5	4.2	4.1	-6.0	8.4	2.2	4.5	2.7	5.3	4.9	2.9	3.7
25. Net lending (+) or net borrowing (-)	0.4	-0.2	0.0	1.9	1.3	-0.8	-6.0	-1.4	3.8	1.7	0.8	-2.3	2.8	2.4	-1.0	2.2	0.1	0.4

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	5.2	4.8	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	4.4	2.0	3.0	0.7	0.6	0.2
2. Interest payments (% of GDP)	5.5	3.0	2.6	2.8	2.9	3.1	3.0	2.9	4.3	4.9	4.9	4.9	4.6	4.2	3.8	3.5	3.3	3.2
3. Implicit interest rate 2)	:	6.3	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	2.8	2.8
4. Nominal GDP growth rate	8.1	5.7	4.1	4.8	5.5	1.9	-1.9	2.6	-2.1	-4.4	1.1	1.7	3.9	3.7	4.4	3.6	3.4	3.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	4.8	6.2	4.3	3.0	3.8	9.8	11.2	7.4	5.7	4.8	7.2	4.4	2.0	3.0	0.7	0.6	0.2
6. Contribution of nominal GDP growth	:	-2.7	-2.5	-3.1	-3.6	-1.3	1.4	-2.1	2.1	5.1	-1.4	-2.1	-4.9	-4.6	-5.4	-4.3	-4.0	-3.8
7. Stock-flow adjustment 3)	:	1.0	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.6	-3.5	-1.4	3.1	-2.0	0.3	1.1	1.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.4	1.8	3.6	1.6	0.1	0.7	6.8	8.2	3.1	0.8	0.0	2.3	-0.2	-2.2	-0.9	-2.7	-2.7	-3.0
9. Snow-ball effect	:	0.3	0.1	-0.3	-0.7	1.8	4.4	0.8	6.4	10.0	3.5	2.8	-0.3	-0.4	-1.6	-0.9	-0.7	-0.6
10. Stock-flow adjustment 3)	:	1.0	1.7	0.5	-0.1	0.8	0.7	3.5	5.8	4.0	-0.6	-3.5	-1.4	3.1	-2.0	0.3	1.1	1.2
(% of GDP)																		
11. Change in gross debt 5)	:	3.1	5.4	1.8	-0.7	3.2	11.9	12.6	15.2	14.8	2.8	1.6	-1.8	0.5	-4.5	-3.3	-2.3	-2.4
12. Level of gross debt (end of year)	58.3	53.4	67.4	69.2	68.4	71.7	83.6	96.2	111.4	126.2	129.0	130.6	128.8	129.2	124.8	121.5	119.2	116.8

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 17A

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

Slovenia

(Mrd EURO-SIT)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	1.59	2.92	4.49	4.68	5.07	5.29	4.91	5.10	5.17	5.22	5.42	5.58	5.73	5.89	6.14	6.46	6.61	6.79
2. Current taxes on income and wealth	0.71	1.35	2.49	2.83	3.17	3.32	2.93	2.91	2.89	2.72	2.54	2.69	2.80	3.02	3.24	3.54	3.72	3.92
3. Social contributions	1.75	2.68	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.50	5.39	5.49	5.72	5.97	6.37	6.78	7.06	7.42
4. Of which actual social contributions	1.73	2.64	4.09	4.35	4.73	5.24	5.29	5.40	5.42	5.38	5.27	5.37	5.61	5.84	6.24	6.64	6.92	7.26
5. Other current revenue, including sales	0.55	1.05	1.51	1.53	1.62	2.01	1.88	2.13	2.23	2.35	2.47	2.35	2.44	2.47	2.64	2.60	2.58	2.58
6. Total current revenue	4.60	8.00	12.66	13.46	14.67	15.94	15.10	15.63	15.81	15.79	15.82	16.12	16.70	17.35	18.39	19.38	19.98	20.72
7. Government consumption expenditure	1.89	3.50	5.46	5.82	6.08	6.84	7.25	7.35	7.54	7.30	7.07	7.00	7.20	7.59	7.84	8.35	8.72	8.96
8. Collective consumption	0.76	1.45	2.27	2.44	2.55	2.90	3.05	3.05	3.15	3.02	2.87	2.83	2.89	3.08	3.17	3.26	3.36	3.46
9. Social transfers in kind	1.14	2.04	3.19	3.38	3.53	3.94	4.20	4.30	4.38	4.27	4.21	4.17	4.30	4.52	4.67	5.09	5.36	5.50
10. Compensation of employees	1.17	2.09	3.30	3.48	3.64	4.11	4.40	4.56	4.67	4.55	4.33	4.26	4.30	4.58	4.81	5.13	5.37	5.51
11. Intermediate consumption	0.65	1.20	1.72	1.86	1.95	2.27	2.34	2.46	2.63	2.49	2.47	2.47	2.56	2.60	2.70	2.83	2.93	3.00
12. Social transfers other than in kind	1.61	2.96	4.50	4.73	4.96	5.47	5.84	6.08	6.34	6.19	6.20	6.19	6.25	6.28	6.49	6.77	7.04	7.31
13. Social transfers in kind via market producers	0.18	0.37	0.59	0.63	0.66	0.73	0.79	0.78	0.80	0.76	0.75	0.73	0.77	0.80	0.84	0.89	0.93	0.98
14. Interest	0.22	0.44	0.45	0.43	0.44	0.42	0.47	0.59	0.70	0.73	0.93	1.22	1.25	1.22	1.07	0.91	0.81	0.80
15. Subsidies	0.22	0.35	0.44	0.49	0.55	0.59	0.67	0.65	0.38	0.33	0.38	0.33	0.32	0.31	0.32	0.31	0.35	0.36
16. Other current expenditure	0.11	0.33	0.80	0.79	0.74	0.89	0.84	0.79	0.81	0.80	0.85	0.75	0.78	1.03	0.72	0.80	0.86	0.87
17. Total current expenditure	4.16	7.74	11.80	12.42	12.95	14.48	15.35	15.91	16.32	15.83	15.91	15.94	16.23	16.82	16.95	17.64	18.30	18.82
18. Gross saving	0.44	0.26	0.86	1.04	1.72	1.46	-0.25	-0.28	-0.51	-0.04	-0.09	0.18	0.47	0.52	1.44	1.74	1.68	1.90
19. Capital transfers received	0.01	0.03	0.08	0.11	0.13	0.17	0.22	0.18	0.17	0.25	0.43	0.57	0.74	0.16	0.20	0.19	0.53	0.46
20. Total revenue	4.62	8.03	12.74	13.57	14.80	16.11	15.33	15.81	15.99	16.04	16.25	16.68	17.44	17.51	18.59	19.56	20.51	21.17
21. Gross fixed capital formation	0.43	0.70	1.10	1.35	1.60	1.79	1.82	1.80	1.50	1.46	1.58	1.91	1.82	1.25	1.33	1.46	1.74	2.02
22. Other capital expenditure	0.88	0.28	0.23	0.18	0.29	0.38	0.26	0.15	0.63	0.20	4.08	0.90	0.50	0.22	0.29	0.25	0.27	0.23
23. Total expenditure	5.48	8.72	13.13	13.95	14.83	16.65	17.44	17.86	18.45	17.50	21.57	18.75	18.54	18.29	18.56	19.35	20.30	21.06
24. Tax burden	4.04	6.92	11.09	11.88	13.03	13.89	13.18	13.46	13.54	13.37	13.29	13.71	14.21	14.83	15.69	16.71	17.33	18.06
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.39	-0.38	-0.03	-0.54	-2.11	-2.04	-2.46	-1.46	-5.32	-2.07	-1.10	-0.78	0.03	0.21	0.21	0.11

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	15.1	15.5	15.4	14.8	14.4	13.9	13.6	14.1	14.0	14.5	15.0	14.8	14.7	14.6	14.3	14.1	13.6	13.2
2. Current taxes on income and wealth	6.7	7.2	8.5	9.0	9.0	8.7	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.7	7.7	7.6
3. Social contributions	16.7	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	14.8	14.8	14.5	14.5
4. Of which actual social contributions	16.5	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	14.5	14.5	14.2	14.2
5. Other current revenue, including sales	5.2	5.5	5.2	4.8	4.6	5.3	5.2	5.9	6.0	6.5	6.8	6.3	6.3	6.1	6.1	5.7	5.3	5.0
6. Total current revenue	43.8	42.3	43.3	42.7	41.7	42.0	41.8	43.1	42.9	43.8	43.6	42.9	43.0	43.0	42.8	42.3	41.1	40.4
7. Government consumption expenditure	18.0	18.5	18.7	18.4	17.3	18.0	20.1	20.3	20.4	20.2	19.5	18.6	18.5	18.8	18.2	18.2	17.9	17.5
8. Collective consumption	7.2	7.7	7.8	7.7	7.3	7.6	8.4	8.4	8.5	8.4	7.9	7.5	7.4	7.6	7.4	7.1	6.9	6.7
9. Social transfers in kind	10.8	10.8	10.9	10.7	10.0	10.4	11.6	11.9	11.9	11.8	11.6	11.1	11.1	11.2	10.9	11.1	11.0	10.7
10. Compensation of employees	11.1	11.1	11.3	11.0	10.4	10.8	12.2	12.6	12.7	12.6	11.9	11.3	11.1	11.4	11.2	11.2	11.1	10.7
11. Intermediate consumption	6.2	6.3	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	6.2	6.0	5.8
12. Social transfers other than in kind	15.3	15.6	15.4	15.0	14.1	14.4	16.1	16.8	17.2	17.1	17.1	16.5	16.1	15.6	15.1	14.8	14.5	14.2
13. Social transfers in kind via market producers	1.7	1.9	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	1.9
14. Interest	2.1	2.4	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	3.2	3.0	2.5	2.0	1.7	1.6
15. Subsidies	2.1	1.9	1.5	1.6	1.6	1.6	1.8	1.8	1.0	0.9	1.0	0.9	0.8	0.8	0.7	0.7	0.7	0.7
16. Other current expenditure	1.1	1.7	2.8	2.5	2.1	2.4	2.3	2.2	2.2	2.2	2.4	2.0	2.0	2.5	1.7	1.7	1.8	1.7
17. Total current expenditure	39.6	40.9	40.4	39.4	36.8	38.2	42.4	43.9	44.2	43.9	43.9	42.4	41.7	41.7	39.4	38.5	37.7	36.7
18. Gross saving	4.2	1.4	3.0	3.3	4.9	3.8	-0.7	-0.8	-1.4	-0.1	-0.3	0.5	1.2	1.3	3.4	3.8	3.5	3.7
19. Capital transfers received	0.1	0.2	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	0.4	1.1	0.9
20. Total revenue	43.9	42.5	43.6	43.0	42.1	42.5	42.4	43.6	43.3	44.5	44.8	44.4	44.9	43.4	43.2	42.7	42.2	41.3
21. Gross fixed capital formation	4.1	3.7	3.8	4.3	4.5	4.7	5.0	5.0	4.1	4.1	4.3	5.1	4.7	3.1	3.1	3.2	3.6	3.9
22. Other capital expenditure	8.4	1.5	0.8	0.6	0.8	1.0	0.7	0.4	1.7	0.6	11.3	2.4	1.3	0.5	0.7	0.5	0.6	0.4
23. Total expenditure	52.1	46.1	44.9	44.2	42.2	43.9	48.2	49.3	50.0	48.5	59.5	49.9	47.7	45.3	43.2	42.2	41.8	41.1
24. Tax burden	38.4	36.6	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	36.7	36.4	36.6	36.7	36.5	36.4	35.6	35.2
25. Net lending (+) or net borrowing (-)	-8.2	-3.6	-1.3	-1.2	-0.1	-1.4	-5.8	-5.6	-6.7	-4.0	-14.7	-5.5	-2.8	-1.9	0.1	0.5	0.4	0.2

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	17.0	4.8	5.3	4.2	8.3	4.3	-7.2	3.9	1.5	0.9	3.9	3.0	2.6	2.8	4.3	5.2	2.3	2.8
2. Current taxes on income and wealth	23.4	10.1	12.4	13.3	12.0	4.8	-11.7	-0.7	-0.8	-5.8	-6.6	6.0	4.0	7.9	7.1	9.3	5.2	5.3
3. Social contributions	2.9	11.0	6.1	6.3	8.7	10.6	1.2	2.0	0.5	-0.4	-2.1	1.8	4.4	4.2	6.8	6.4	4.2	5.0
4. Of which actual social contributions	2.8	11.0	6.1	6.4	8.8	10.6	1.1	2.0	0.5	-0.8	-2.1	1.9	4.4	4.2	6.8	6.4	4.2	5.0
5. Other current revenue, including sales	16.9	15.1	1.8	1.2	6.0	24.2	-6.5	13.2	4.9	5.5	4.9	-4.7	3.9	1.0	6.9	-1.5	-0.6	0.0
6. Total current revenue	12.6	9.0	6.4	6.4	8.9	8.7	-5.3	3.5	1.2	-0.1	0.1	1.9	3.6	3.9	6.0	5.4	3.1	3.7
7. Government consumption expenditure	14.2	13.6	5.7	6.6	4.5	12.5	6.0	1.4	2.5	-3.2	-3.1	-1.1	2.9	5.5	3.2	6.6	4.4	2.8
8. Collective consumption	16.7	14.2	6.7	7.3	4.7	13.8	5.1	-0.1	3.4	-4.1	-5.2	-1.3	2.3	6.2	3.0	3.0	3.0	3.0
9. Social transfers in kind	12.6	13.2	5.0	6.1	4.3	11.7	6.7	2.4	1.9	-2.6	-1.6	-0.9	3.3	4.9	3.4	9.0	5.4	2.6
10. Compensation of employees	14.2	13.1	5.3	5.3	4.6	12.9	7.0	3.7	2.4	-2.6	-4.8	-1.7	0.9	6.7	5.0	6.5	4.8	2.5
11. Intermediate consumption	14.1	13.5	5.7	8.5	4.6	16.3	3.3	4.9	7.1	-5.4	-0.7	-0.2	3.8	1.6	3.7	4.9	3.6	2.3
12. Social transfers other than in kind	13.9	11.1	4.8	5.3	4.8	10.3	6.7	4.1	4.2	-2.4	0.2	-0.1	1.0	0.4	3.4	4.3	4.0	3.8
13. Social transfers in kind via market producers	9.4	20.8	6.6	7.1	4.3	10.4	8.2	-1.5	2.3	-5.0	-1.0	-3.1	5.5	4.0	4.8	6.5	5.0	5.1
14. Interest	12.1	11.9	-2.8	-3.3	1.3	-4.9	14.0	24.7	18.1	4.5	27.1	31.4	2.7	-2.5	-12.2	-15.5	-10.8	-1.4
15. Subsidies	1.8	8.9	-5.7	12.8	12.1	7.8	12.2	-2.5	-41.9	-12.7	15.3	-13.3	-3.7	-0.7	2.4	-2.4	12.5	0.6
16. Other current expenditure 1)	0.0	0.1	0.5	-0.3	-0.4	0.2	0.0	-0.1	0.0	0.0	0.1	-0.4	0.0	0.5	-0.9	0.1	0.0	-0.1
17. Total current expenditure	13.2	12.6	5.7	5.3	4.2	11.9	6.0	3.6	2.6	-3.0	0.5	0.2	1.8	3.7	0.7	4.1	3.8	2.8
18. Gross saving 1)	-0.3	-1.3	0.3	0.3	1.6	-1.1	-4.5	-0.1	-0.6	1.3	-0.1	0.7	0.8	0.1	2.1	0.4	-0.3	0.2
19. Capital transfers received	8.2	-9.5	-25.9	40.4	23.0	28.3	29.5	-18.0	-5.2	45.0	73.1	31.3	30.8	-77.8	23.7	-8.5	186.3	-14.0
20. Total revenue	12.6	8.9	6.2	6.6	9.1	8.9	-4.9	3.2	1.1	0.4	1.3	2.7	4.5	0.4	6.2	5.2	4.9	3.2
21. Gross fixed capital formation	13.1	0.7	0.8	23.2	17.9	12.1	2.0	-1.5	-16.6	-2.4	7.7	21.5	-4.7	-31.3	6.2	10.0	18.5	16.2
22. Other capital expenditure 1)	-7.3	-0.3	-0.3	-0.2	0.3	0.2	-0.3	-0.3	1.3	-1.1	10.7	-8.9	-1.1	-0.7	0.1	-0.1	0.0	-0.1
23. Total expenditure	-2.7	10.6	4.7	6.3	6.3	12.3	4.7	2.4	3.3	-5.1	23.2	-13.0	-1.1	-1.4	1.5	4.3	4.9	3.7
24. Tax burden	11.9	7.9	7.1	7.1	9.7	6.6	-5.1	2.1	0.6	-1.3	-0.6	3.1	3.7	4.3	5.8	6.5	3.7	4.2
25. Net lending (+) or net borrowing (-)	7.1	-0.7	0.6	0.1	1.1	-1.3	-4.4	0.2	-1.0	2.6	-10.6	9.2	2.7	0.9	2.0	0.4	0.0	-0.2

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	8.2	3.9	1.3	1.2	0.1	1.4	5.8	5.6	6.7	4.0	14.7	5.5	2.8	1.9	-0.1	-0.5	-0.4	-0.2	
2. Interest payments (% of GDP)	2.1	2.3	1.5	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.6	3.2	3.2	3.0	2.5	2.0	1.7	1.6	
3. Implicit interest rate 2)	:	10.0	6.0	5.6	5.3	5.2	5.7	4.7	5.0	4.2	4.8	4.8	4.1	3.8	3.4	2.8	2.5	2.5	
4. Nominal GDP growth rate	28.0	11.9	5.6	8.0	11.4	8.0	-4.7	0.2	1.8	-2.2	0.5	3.8	3.4	3.8	6.5	6.7	6.0	5.5	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	8.2	3.9	1.3	1.2	0.1	1.4	5.8	5.6	6.7	4.0	14.7	5.5	2.8	1.9	-0.1	-0.5	-0.4	-0.2	
6. Contribution of nominal GDP growth	:	-2.7	-1.4	-1.9	-2.7	-1.7	1.1	-0.1	-0.7	1.1	-0.2	-2.6	-2.6	-3.1	-4.8	-4.6	-4.0	-3.5	
7. Stock-flow adjustment 3)	:	-0.9	-0.5	0.4	-0.6	-0.8	5.9	-1.8	2.3	2.1	2.2	7.0	2.0	-2.8	0.3	1.2	0.5	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	6.1	1.6	-0.2	-0.2	-1.2	0.3	4.5	4.0	4.8	2.0	12.1	2.3	-0.4	-1.1	-2.6	-2.4	-2.1	-1.8	
9. Snow-ball effect	:	-0.4	0.1	-0.6	-1.4	-0.6	2.4	1.5	1.2	3.1	2.3	0.7	0.6	0.0	-2.3	-2.6	-2.3	-1.9	
10. Stock-flow adjustment 3)	:	-0.9	-0.5	0.4	-0.6	-0.8	5.9	-1.8	2.3	2.1	2.2	7.0	2.0	-2.8	0.3	1.2	0.5	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	0.2	-0.6	-0.3	-3.2	-1.0	12.8	3.7	8.3	7.2	16.6	10.0	2.2	-3.9	-4.6	-3.9	-3.8	-3.7	
12. Level of gross debt (end of year)	18.3	26.1	26.3	26.0	22.8	21.8	34.6	38.4	46.6	53.8	70.4	80.4	82.6	78.7	74.1	70.2	66.3	62.6	

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 18A

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

Slovakia

(Mrd EURO-SKK)

	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	2.80	3.95	6.26	6.24	6.93	7.08	6.63	6.78	7.38	7.16	7.63	8.05	8.51	8.63	9.25	9.75	10.31	10.79
2. Current taxes on income and wealth	2.09	2.31	3.16	3.58	4.04	4.60	3.74	3.81	4.05	4.23	4.71	5.21	5.80	5.94	6.24	6.60	7.26	7.82
3. Social contributions	2.92	4.43	6.36	6.61	7.35	8.08	8.04	8.32	8.72	9.11	10.01	10.36	11.04	11.62	12.52	13.53	14.39	15.10
4. Of which actual social contributions	2.90	4.41	6.31	6.54	7.27	7.99	7.95	8.19	8.57	8.99	9.86	10.21	10.87	11.44	12.34	13.33	14.18	14.89
5. Other current revenue, including sales	1.02	1.90	2.74	3.18	3.07	3.71	4.19	3.87	4.77	5.10	5.38	5.35	6.40	5.15	5.13	5.13	5.04	5.13
6. Total current revenue	8.82	12.59	18.52	19.62	21.38	23.47	22.60	22.79	24.93	25.60	27.73	28.97	31.74	31.34	33.14	35.02	37.00	38.83
7. Government consumption expenditure	4.00	6.12	9.25	10.60	10.85	12.09	12.91	13.24	13.26	13.22	13.65	14.40	15.29	15.74	16.52	17.74	19.04	20.29
8. Collective consumption	3.16	3.36	5.58	6.39	5.93	6.46	7.00	7.09	7.25	6.95	7.03	6.44	6.90	7.13	7.66	7.90	8.15	8.41
9. Social transfers in kind	0.84	2.76	3.66	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.63	7.96	8.39	8.61	8.87	9.84	10.88	11.88
10. Compensation of employees	1.83	2.75	3.99	4.40	4.58	5.12	5.48	5.72	5.85	5.99	6.36	6.69	7.05	7.40	7.80	8.40	9.11	9.88
11. Intermediate consumption	1.54	1.92	2.59	3.35	3.26	3.31	3.90	3.87	3.99	4.01	4.10	4.27	4.65	4.46	4.80	5.08	5.31	5.56
12. Social transfers other than in kind	2.74	4.22	6.42	6.90	7.50	7.99	9.05	9.75	9.82	10.24	10.43	10.67	10.97	11.28	11.47	11.73	12.22	12.39
13. Social transfers in kind via market producers	0.05	0.77	2.19	2.43	2.75	3.16	3.29	3.48	3.39	3.50	3.66	3.83	3.99	4.24	4.25	4.51	4.67	4.84
14. Interest	0.46	1.26	0.85	0.81	0.88	0.89	0.92	0.88	1.08	1.28	1.39	1.44	1.38	1.34	1.18	1.14	1.14	1.10
15. Subsidies	0.91	0.77	0.46	0.52	0.53	0.92	0.73	0.62	0.50	0.49	0.57	0.52	0.46	0.38	0.36	0.36	0.36	0.36
16. Other current expenditure	0.22	0.64	1.03	0.89	1.04	1.04	1.18	1.11	1.03	1.13	1.29	1.33	1.56	1.43	1.31	1.42	1.56	1.76
17. Total current expenditure	7.76	12.35	17.53	19.30	20.53	22.44	24.55	25.44	25.66	26.65	27.80	28.76	30.07	30.52	31.17	32.63	34.37	35.89
18. Gross saving	1.06	0.24	0.99	0.31	0.85	1.04	-1.95	-2.65	-0.73	-1.05	-0.07	0.21	1.67	0.82	1.97	2.39	2.62	2.95
19. Capital transfers received	0.00	0.05	0.08	0.18	0.30	0.16	0.63	0.64	0.88	0.78	0.99	0.96	1.92	0.53	0.30	0.56	0.66	0.81
20. Total revenue	8.82	12.64	18.60	19.79	21.68	23.64	23.23	23.42	25.81	26.38	28.72	29.93	33.66	31.86	33.44	35.57	37.66	39.64
21. Gross fixed capital formation	0.65	1.15	1.73	2.14	1.99	2.31	2.49	2.44	2.69	2.44	2.47	3.02	4.95	2.60	2.70	3.25	3.47	3.75
22. Other capital expenditure	1.08	2.94	0.79	0.37	0.38	0.56	1.19	0.60	0.48	0.46	0.47	0.20	0.66	0.55	0.23	0.20	0.14	0.15
23. Total expenditure	9.48	16.44	20.05	21.81	22.91	25.30	28.22	28.48	28.83	29.54	30.74	31.98	35.68	33.67	34.10	36.08	37.99	39.78
24. Tax burden	7.79	10.68	15.80	16.45	18.37	19.83	18.43	18.92	20.16	20.51	22.33	23.59	25.29	26.13	27.96	29.83	31.89	33.62
25. Net lending (+) or net borrowing (-)	-0.66	-3.80	-1.45	-2.02	-1.23	-1.66	-5.00	-5.06	-3.02	-3.16	-2.02	-2.06	-2.03	-1.80	-0.66	-0.50	-0.33	-0.14

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	14.2	12.5	12.4	11.1	11.0	10.3	10.4	10.0	10.4	9.9	10.3	10.6	10.7	10.6	10.9	10.8	10.7	10.5
2. Current taxes on income and wealth	10.6	7.3	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.8	7.3	7.3	7.4	7.3	7.5	7.6
3. Social contributions	14.8	14.0	12.6	11.7	11.7	11.8	12.6	12.3	12.3	12.5	13.5	13.6	14.0	14.3	14.8	15.0	14.9	14.7
4. Of which actual social contributions	14.7	14.0	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.7	14.1	14.5	14.7	14.7	14.5
5. Other current revenue, including sales	5.2	6.0	5.4	5.7	4.9	5.4	6.5	5.7	6.8	7.0	7.3	7.0	8.1	6.3	6.0	5.7	5.2	5.0
6. Total current revenue	44.8	39.8	36.7	34.9	33.9	34.3	35.3	33.7	35.3	35.2	37.4	38.1	40.1	38.6	39.1	38.7	38.2	37.8
7. Government consumption expenditure	20.3	19.4	18.3	18.8	17.2	17.6	20.2	19.6	18.8	18.2	18.4	18.9	19.3	19.4	19.5	19.6	19.7	19.8
8. Collective consumption	16.1	10.6	11.1	11.4	9.4	9.4	10.9	10.5	10.3	9.6	9.5	8.5	8.7	8.8	9.0	8.7	8.4	8.2
9. Social transfers in kind	4.3	8.7	7.3	7.5	7.8	8.2	9.2	9.1	8.5	8.6	8.9	10.5	10.6	10.6	10.4	10.9	11.2	11.6
10. Compensation of employees	9.3	8.7	7.9	7.8	7.3	7.5	8.6	8.5	8.3	8.2	8.6	8.8	8.9	9.1	9.2	9.3	9.4	9.6
11. Intermediate consumption	7.8	6.1	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	5.6	5.5	5.4
12. Social transfers other than in kind	13.9	13.4	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	13.0	12.6	12.1
13. Social transfers in kind via market producers	0.2	2.4	4.3	4.3	4.4	4.6	5.1	5.2	4.8	4.8	4.9	5.0	5.0	5.2	5.0	5.0	4.8	4.7
14. Interest	2.3	4.0	1.7	1.4	1.4	1.3	1.4	1.3	1.5	1.8	1.9	1.9	1.7	1.6	1.4	1.3	1.2	1.1
15. Subsidies	4.6	2.4	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	0.4
16. Other current expenditure	1.1	2.0	2.0	1.6	1.6	1.5	1.8	1.6	1.5	1.6	1.7	1.8	2.0	1.8	1.5	1.6	1.6	1.7
17. Total current expenditure	39.4	39.1	34.8	34.3	32.6	32.8	38.3	37.6	36.3	36.7	37.5	37.8	38.0	37.6	36.7	36.1	35.5	34.9
18. Gross saving	5.4	0.8	2.0	0.6	1.3	1.5	-3.0	-3.9	-1.0	-1.4	-0.1	0.3	2.1	1.0	2.3	2.6	2.7	2.9
19. Capital transfers received	0.0	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	0.4	0.6	0.7	0.8
20. Total revenue	44.8	40.0	36.9	35.2	34.4	34.5	36.3	34.7	36.5	36.3	38.7	39.3	42.5	39.2	39.4	39.3	38.9	38.6
21. Gross fixed capital formation	3.3	3.6	3.4	3.8	3.2	3.4	3.9	3.6	3.8	3.4	3.3	4.0	6.3	3.2	3.2	3.6	3.6	3.6
22. Other capital expenditure	5.5	9.3	1.6	0.7	0.6	0.8	1.9	0.9	0.7	0.6	0.6	0.3	0.8	0.7	0.3	0.2	0.1	0.1
23. Total expenditure	48.2	52.0	39.8	38.8	36.3	36.9	44.1	42.1	40.8	40.6	41.4	42.0	45.1	41.5	40.2	39.9	39.3	38.7
24. Tax burden	39.6	33.8	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.0	32.0	32.2	33.0	33.0	33.0	32.7
25. Net lending (+) or net borrowing (-)	-3.3	-12.0	-2.9	-3.6	-1.9	-2.4	-7.8	-7.5	-4.3	-4.3	-2.7	-2.7	-2.6	-2.2	-0.8	-0.6	-0.3	-0.1

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	6.3	12.9	11.6	-0.3	10.9	2.2	-6.3	2.2	8.8	-2.9	6.5	5.4	5.7	1.5	7.2	5.4	5.7	4.6
2. Current taxes on income and wealth	-0.3	-8.4	7.3	13.5	12.9	13.8	-18.7	2.0	6.3	4.3	11.5	10.4	11.3	2.5	5.0	5.8	9.9	7.7
3. Social contributions	18.0	12.0	5.3	3.9	11.2	10.0	-0.5	3.5	4.8	4.4	9.9	3.5	6.6	5.2	7.8	8.0	6.4	4.9
4. Of which actual social contributions	18.0	12.2	5.5	3.7	11.1	10.0	-0.6	3.0	4.7	4.8	9.8	3.5	6.5	5.2	7.9	8.1	6.4	5.0
5. Other current revenue, including sales	-3.3	21.7	60.9	16.3	-3.6	21.0	12.7	-7.5	23.3	6.9	5.4	-0.5	19.5	-19.6	-0.3	0.0	-1.8	1.8
6. Total current revenue	7.5	9.1	13.6	5.9	9.0	9.8	-3.7	0.8	9.4	2.7	8.3	4.4	9.6	-1.3	5.8	5.6	5.7	5.0
7. Government consumption expenditure	23.4	10.9	8.4	14.6	2.4	11.3	6.8	2.5	0.2	-0.3	3.2	5.5	6.2	2.9	5.0	7.4	7.3	6.6
8. Collective consumption	-12.7	17.5	8.5	14.5	-7.1	8.8	8.4	1.3	2.3	-4.2	1.1	-8.3	7.1	3.4	7.3	3.2	3.2	3.2
9. Social transfers in kind	159.5	3.7	8.2	14.9	16.9	14.4	5.0	4.0	-2.2	4.4	5.6	20.2	5.4	2.5	3.0	11.0	10.6	9.1
10. Compensation of employees	11.8	3.7	9.7	10.3	4.1	11.8	6.9	4.3	2.3	2.5	6.1	5.3	5.3	5.0	5.4	7.6	8.6	8.5
11. Intermediate consumption	24.3	22.3	9.4	29.5	-2.8	1.8	17.6	-0.7	2.9	0.5	2.4	4.0	9.1	-4.2	7.7	5.8	4.5	4.6
12. Social transfers other than in kind	11.7	5.2	10.4	7.4	8.8	6.5	13.3	7.8	0.7	4.3	1.9	2.3	2.8	2.9	1.7	2.2	4.2	1.4
13. Social transfers in kind via market producers	986.6	6.8	56.7	10.8	13.3	14.9	4.0	6.0	-2.6	3.2	4.7	4.5	4.3	6.2	0.2	6.3	3.4	3.7
14. Interest	19.3	32.3	-13.3	-5.0	8.2	1.8	2.8	-4.3	23.0	18.9	8.1	4.1	-4.4	-3.2	-11.7	-3.8	0.4	-3.9
15. Subsidies	-9.0	3.1	-45.6	13.9	1.1	74.1	-20.2	-15.1	-20.0	-1.6	17.0	-9.4	-10.8	-18.8	-3.7	0.0	0.2	-0.1
16. Other current expenditure 1)	0.0	0.8	0.3	-0.4	0.1	-0.1	0.3	-0.2	-0.2	0.1	0.2	0.0	0.2	-0.2	-0.2	0.0	0.0	0.1
17. Total current expenditure	18.3	12.1	10.7	10.1	6.4	9.3	9.4	3.6	0.9	3.9	4.3	3.4	4.6	1.5	2.1	4.7	5.3	4.4
18. Gross saving 1)	-4.0	-1.1	0.9	-1.4	0.8	0.2	-4.6	-0.9	2.9	-0.4	1.3	0.4	1.8	-1.1	1.3	0.3	0.1	0.2
19. Capital transfers received	2009.3	11.3	11.5	110.6	72.0	-46.2	288.4	0.9	38.4	-11.6	26.5	-2.4	99.1	-72.4	-43.3	85.6	18.6	22.3
20. Total revenue	7.9	9.1	13.6	6.4	9.6	9.0	-1.7	0.8	10.2	2.2	8.9	4.2	12.5	-5.3	5.0	6.4	5.9	5.3
21. Gross fixed capital formation	60.8	9.1	27.7	23.7	-6.8	15.7	7.8	-1.8	10.3	-9.5	1.2	22.6	63.7	-47.5	3.8	20.3	6.9	7.8
22. Other capital expenditure 1)	1.1	3.7	1.0	-0.9	0.0	0.2	1.0	-1.0	-0.2	-0.1	0.0	-0.4	0.6	-0.2	-0.4	-0.1	-0.1	0.0
23. Total expenditure	22.9	20.3	15.0	8.8	5.0	10.4	11.6	0.9	1.2	2.5	4.1	4.1	11.6	-5.6	1.3	5.8	5.3	4.7
24. Tax burden	8.9	7.2	8.5	4.2	11.6	8.0	-7.1	2.7	6.6	1.7	8.9	5.6	7.2	3.3	7.0	6.7	6.9	5.4
25. Net lending (+) or net borrowing (-)	-6.4	-4.7	-0.6	-0.7	1.6	-0.5	-5.4	0.3	3.2	-0.1	1.6	0.0	0.1	0.3	1.4	0.2	0.2	0.2

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	3.3	6.4	2.9	3.6	1.9	2.4	7.8	7.5	4.3	4.3	2.7	2.7	2.6	2.2	0.8	0.6	0.3	0.1	
2. Interest payments (% of GDP)	2.3	3.9	1.7	1.4	1.4	1.3	1.4	1.3	1.5	1.8	1.9	1.9	1.7	1.6	1.4	1.3	1.2	1.1	
3. Implicit interest rate 2)	:	8.6	4.6	4.7	5.0	4.7	4.7	3.8	3.9	4.2	3.7	3.6	3.4	3.2	2.8	2.6	2.6	2.4	
4. Nominal GDP growth rate	16.3	8.6	9.4	11.6	12.1	8.6	-6.5	5.6	4.5	2.9	2.0	2.6	4.0	2.6	4.5	6.6	6.9	6.2	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	3.3	6.4	2.9	3.6	1.9	2.4	7.8	7.5	4.3	4.3	2.7	2.7	2.6	2.2	0.8	0.6	0.3	0.1	
6. Contribution of nominal GDP growth	:	-3.9	-3.5	-3.6	-3.3	-2.4	2.0	-1.9	-1.8	-1.2	-1.0	-1.4	-2.1	-1.3	-2.2	-3.2	-3.2	-2.7	
7. Stock-flow adjustment 3)	:	-3.8	-5.9	-3.2	0.5	-1.7	-2.0	-0.7	0.0	5.4	0.9	-2.5	-1.8	-1.3	0.6	0.4	0.4	0.4	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.0	2.5	1.2	2.2	0.6	1.1	6.4	6.2	2.7	2.6	0.8	0.8	0.8	0.6	-0.6	-0.7	-0.8	-0.9	
9. Snow-ball effect	:	0.0	-1.8	-2.1	-1.9	-1.1	3.4	-0.6	-0.3	0.5	0.8	0.5	-0.3	0.3	-0.8	-1.9	-2.0	-1.6	
10. Stock-flow adjustment 3)	:	-3.8	-5.9	-3.2	0.5	-1.7	-2.0	-0.7	0.0	5.4	0.9	-2.5	-1.8	-1.3	0.6	0.4	0.4	0.4	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.3	-6.5	-3.1	-0.9	-1.6	7.8	4.9	2.5	8.5	2.6	-1.2	-1.3	-0.4	-0.8	-2.2	-2.4	-2.2	
12. Level of gross debt (end of year)	21.7	48.3	34.1	31.0	30.1	28.5	36.3	41.2	43.7	52.2	54.7	53.5	52.2	51.8	50.9	48.8	46.4	44.2	

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	13.4	18.3	21.9	22.8	23.6	24.1	23.4	24.2	27.2	28.1	29.3	29.6	29.7	31.1	31.5	32.6	33.5	34.3
2. Current taxes on income and wealth	16.6	27.9	27.8	29.0	31.8	32.6	28.1	28.9	31.2	31.2	32.9	33.8	34.8	35.6	37.2	37.4	39.8	41.4
3. Social contributions	14.1	16.0	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	28.3	29.8
4. Of which actual social contributions	13.9	16.0	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	28.3	29.8
5. Other current revenue, including sales	10.0	12.1	15.8	17.2	19.2	21.5	20.2	20.8	21.9	22.4	22.6	22.5	21.8	21.8	22.2	22.3	22.7	23.2
6. Total current revenue	54.1	74.3	84.6	89.5	96.3	100.7	93.9	96.9	104.4	107.2	110.8	112.2	113.2	116.5	118.2	120.4	124.3	128.7
7. Government consumption expenditure	21.6	27.0	35.3	36.9	38.9	42.0	43.8	44.7	46.5	48.7	50.3	50.7	51.1	51.6	51.2	52.6	54.2	56.1
8. Collective consumption	8.0	9.7	12.1	12.5	13.3	14.3	14.9	15.0	15.3	15.8	16.7	16.7	16.5	17.1	16.8	17.3	17.8	18.4
9. Social transfers in kind	13.6	17.3	23.3	24.4	25.6	27.7	28.9	29.7	31.2	32.9	33.6	34.0	34.6	34.4	34.4	35.3	36.4	37.8
10. Compensation of employees	14.6	17.4	21.8	22.5	23.5	24.9	25.8	26.4	27.4	28.6	29.1	29.2	29.1	28.7	28.0	28.4	29.1	29.8
11. Intermediate consumption	8.0	10.2	14.4	15.4	16.5	18.3	19.6	20.5	21.4	22.5	23.4	23.6	23.1	23.7	24.0	24.5	25.2	26.1
12. Social transfers other than in kind	21.0	21.3	25.9	26.5	27.1	28.4	31.2	32.7	33.9	36.1	38.4	40.3	41.6	42.2	42.7	43.3	44.2	45.4
13. Social transfers in kind via market producers	1.4	2.1	3.4	3.7	3.9	4.3	4.6	4.8	5.1	5.3	5.5	5.6	5.9	6.1	6.3	6.7	7.0	7.3
14. Interest	3.8	3.7	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	2.0	2.0	2.1
15. Subsidies	2.6	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7
16. Other current expenditure	2.4	3.4	4.2	4.4	4.5	4.8	5.1	5.3	5.6	5.7	6.1	6.2	6.0	5.8	5.5	5.5	5.7	5.8
17. Total current expenditure	53.7	60.1	74.5	77.3	80.4	85.9	91.2	94.9	98.9	103.6	107.9	110.1	110.8	111.6	111.5	113.1	115.9	119.2
18. Gross saving	0.5	14.1	10.1	12.3	15.9	14.8	2.8	2.0	5.4	3.6	2.9	2.1	2.4	4.8	6.7	7.2	8.4	9.5
19. Capital transfers received	0.2	0.5	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7	0.8	0.7	0.8	0.6	1.1	0.9	0.9	-0.1
20. Total revenue	54.3	74.8	85.3	90.2	96.9	101.6	94.6	97.6	105.0	107.9	111.6	112.8	114.0	117.1	119.3	121.2	125.2	128.6
21. Gross fixed capital formation	3.7	4.8	6.0	5.8	6.5	7.0	7.2	6.9	7.5	8.1	8.4	8.6	8.2	8.9	9.1	9.4	9.2	9.3
22. Other capital expenditure	2.8	0.5	0.5	0.3	0.4	0.6	0.8	0.7	0.7	0.6	0.6	0.7	0.8	0.4	0.2	0.5	0.5	0.4
23. Total expenditure	60.2	65.4	81.0	83.4	87.3	93.5	99.1	102.4	107.1	112.3	116.9	119.4	119.8	120.8	120.8	123.0	125.6	128.9
24. Tax burden	44.2	62.7	69.5	73.0	77.7	80.0	74.3	76.6	83.0	85.5	89.0	90.3	92.3	95.4	97.3	99.0	102.6	105.5
25. Net lending (+) or net borrowing (-)	-5.8	9.3	4.3	6.8	9.6	8.1	-4.6	-4.9	-2.1	-4.4	-5.3	-6.6	-5.8	-3.7	-1.5	-1.8	-0.5	-0.3

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	13.6	13.4	13.3	13.2	12.7	12.4	12.9	12.9	13.8	14.1	14.4	14.4	14.2	14.4	14.1	14.0	13.9	13.7
2. Current taxes on income and wealth	16.8	20.5	16.9	16.8	17.0	16.8	15.5	15.4	15.9	15.6	16.2	16.4	16.6	16.5	16.6	16.1	16.5	16.5
3. Social contributions	14.3	11.8	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	12.9	12.9	12.2	12.0	11.7	11.9
4. Of which actual social contributions	14.1	11.7	11.6	11.9	11.6	11.6	12.3	12.2	12.2	12.8	12.7	12.8	12.9	12.9	12.2	12.0	11.7	11.9
5. Other current revenue, including sales	10.2	8.9	9.6	10.0	10.3	11.1	11.2	11.1	11.1	11.2	11.1	11.0	10.4	10.1	9.9	9.6	9.4	9.3
6. Total current revenue	54.9	54.5	51.5	51.9	51.6	52.0	51.9	51.8	53.0	53.7	54.5	54.6	54.0	53.9	52.8	51.8	51.5	51.3
7. Government consumption expenditure	21.9	19.8	21.5	21.4	20.9	21.7	24.2	23.9	23.6	24.4	24.7	24.7	24.4	23.9	22.9	22.6	22.5	22.4
8. Collective consumption	8.1	7.1	7.3	7.3	7.1	7.4	8.2	8.0	7.8	7.9	8.2	8.1	7.9	7.9	7.5	7.5	7.4	7.3
9. Social transfers in kind	13.8	12.7	14.2	14.1	13.7	14.3	16.0	15.9	15.9	16.5	16.5	16.5	16.5	15.9	15.4	15.2	15.1	15.1
10. Compensation of employees	14.8	12.8	13.3	13.1	12.6	12.9	14.3	14.1	13.9	14.3	14.3	14.2	13.9	13.3	12.5	12.2	12.1	11.9
11. Intermediate consumption	8.1	7.5	8.8	8.9	8.9	9.4	10.8	11.0	10.9	11.3	11.5	11.5	11.0	11.0	10.7	10.6	10.4	10.4
12. Social transfers other than in kind	21.3	15.7	15.7	15.3	14.5	14.7	17.3	17.5	17.2	18.1	18.9	19.6	19.8	19.5	19.1	18.6	18.3	18.1
13. Social transfers in kind via market producers	1.4	1.6	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	2.9	2.9	2.9
14. Interest	3.8	2.7	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.0	0.9	0.8	0.8
15. Subsidies	2.7	1.5	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	1.2	1.1	1.1
16. Other current expenditure	2.4	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	2.4	2.3
17. Total current expenditure	54.5	44.1	45.3	44.8	43.1	44.3	50.4	50.7	50.2	51.9	53.1	53.6	52.9	51.6	49.8	48.7	48.1	47.5
18. Gross saving	0.5	10.4	6.2	7.1	8.5	7.6	1.5	1.0	2.8	1.8	1.4	1.0	1.1	2.2	3.0	3.1	3.5	3.8
19. Capital transfers received	0.2	0.4	0.4	0.4	0.3	0.5	0.3	0.4	0.3	0.3	0.4	0.3	0.4	0.3	0.5	0.4	0.4	0.0
20. Total revenue	55.1	54.9	51.9	52.3	51.9	52.4	52.2	52.1	53.3	54.0	54.9	54.9	54.4	54.2	53.3	52.2	51.9	51.3
21. Gross fixed capital formation	3.7	3.5	3.7	3.4	3.5	3.6	4.0	3.7	3.8	4.0	4.2	4.2	3.9	4.1	4.1	4.0	3.8	3.7
22. Other capital expenditure	2.9	0.4	0.3	0.2	0.2	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.2	0.1	0.2	0.2	0.1
23. Total expenditure	61.1	48.0	49.3	48.3	46.8	48.3	54.8	54.8	54.4	56.2	57.5	58.1	57.1	55.9	54.0	52.9	52.1	51.4
24. Tax burden	44.9	46.0	42.3	42.3	41.6	41.3	41.1	40.9	42.2	42.8	43.7	43.9	44.0	44.2	43.4	42.6	42.5	42.1
25. Net lending (+) or net borrowing (-)	-5.9	6.9	2.6	3.9	5.1	4.2	-2.5	-2.6	-1.0	-2.2	-2.6	-3.2	-2.8	-1.7	-0.7	-0.8	-0.2	-0.1

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	4.4	3.8	4.3	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	4.2	0.9	0.4	4.8	1.4	3.5	2.8	2.2
2. Current taxes on income and wealth	13.2	23.1	3.3	4.1	9.7	2.5	-13.8	2.9	8.0	-0.1	5.6	2.6	3.0	2.2	4.5	0.6	6.2	4.0
3. Social contributions	-0.4	1.0	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.3	2.3	1.2	5.5
4. Of which actual social contributions	-0.4	1.2	6.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.3	2.3	1.2	5.5
5. Other current revenue, including sales	2.9	17.9	4.6	9.0	11.7	11.6	-6.0	3.2	5.2	2.2	1.0	-0.5	-3.4	0.3	1.5	0.9	1.6	2.2
6. Total current revenue	5.6	11.9	4.5	5.8	7.5	4.6	-6.7	3.1	7.7	2.8	3.3	1.3	0.9	2.9	1.5	1.8	3.3	3.5
7. Government consumption expenditure	4.8	4.7	4.9	4.5	5.4	7.8	4.4	2.0	4.0	4.7	3.3	0.8	0.8	0.8	-0.6	2.7	3.0	3.5
8. Collective consumption	5.2	2.6	3.7	4.0	6.1	7.2	4.6	0.9	1.5	3.6	5.5	0.4	-1.3	3.6	-1.8	3.0	3.0	3.0
9. Social transfers in kind	4.6	6.0	5.5	4.8	5.0	8.2	4.3	2.5	5.3	5.3	2.3	1.0	1.9	-0.5	-0.1	2.6	3.0	3.8
10. Compensation of employees	5.2	4.5	4.5	3.2	4.0	6.3	3.4	2.5	3.8	4.1	2.0	0.1	-0.4	-1.2	-2.3	1.2	2.5	2.5
11. Intermediate consumption	5.3	5.9	5.5	6.6	7.6	10.5	7.1	5.0	4.3	5.0	4.2	0.8	-2.3	2.6	1.2	2.3	2.6	3.7
12. Social transfers other than in kind	0.6	-1.4	2.8	2.2	2.3	5.0	9.9	4.6	3.7	6.5	6.6	4.7	3.2	1.6	1.1	1.3	2.2	2.6
13. Social transfers in kind via market producers	15.7	8.3	7.0	7.1	5.8	11.7	6.2	3.8	6.0	4.2	4.2	2.4	5.0	4.1	2.5	6.5	4.5	4.4
14. Interest	9.7	0.5	-1.2	-2.7	2.7	2.4	-11.0	3.4	9.9	3.5	-9.9	-2.7	-1.8	-4.6	-4.6	-9.5	0.7	3.0
15. Subsidies	-25.0	2.4	2.9	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	-0.3	5.3	-5.6	0.3	1.3	0.5	-1.9
16. Other current expenditure 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	-0.2	-0.2	-0.1	0.0	0.0
17. Total current expenditure	2.6	2.3	4.1	3.7	4.1	6.9	6.1	4.1	4.2	4.8	4.1	2.1	0.7	0.7	-0.1	1.5	2.5	2.8
18. Gross saving 1)	1.6	4.4	0.2	0.9	1.4	-0.9	-6.1	-0.5	1.7	-0.9	-0.4	-0.4	0.1	1.1	0.8	0.1	0.4	0.3
19. Capital transfers received	48.9	15.2	0.9	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-22.6	20.9	-17.6	64.6	-19.6	2.4	-106.5
20. Total revenue	5.7	11.9	4.4	5.8	7.4	4.8	-6.9	3.2	7.6	2.8	3.4	1.1	1.0	2.7	1.8	1.6	3.3	2.7
21. Gross fixed capital formation	11.8	-3.2	-3.1	-2.8	10.9	7.4	2.9	-4.1	8.9	8.0	4.5	1.8	-5.1	8.6	3.3	2.3	-1.3	1.0
22. Other capital expenditure 1)	-1.3	-0.4	0.1	-0.1	0.0	0.1	0.1	-0.1	0.0	0.0	0.0	0.1	0.0	-0.2	-0.1	0.1	0.0	0.0
23. Total expenditure	0.9	1.2	3.7	3.0	4.6	7.1	6.0	3.3	4.5	4.9	4.1	2.1	0.3	0.9	0.0	1.8	2.2	2.6
24. Tax burden	6.2	10.9	4.4	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	4.0	1.5	2.2	3.4	1.9	1.8	3.6	2.9
25. Net lending (+) or net borrowing (-)	2.7	5.2	0.4	1.3	1.2	-1.0	-6.7	-0.1	1.6	-1.1	-0.4	-0.6	0.5	1.0	1.0	-0.1	0.6	0.1

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	5.9	-5.0	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.8	1.7	0.7	0.8	0.2	0.1	
2. Interest payments (% of GDP)	3.8	2.6	1.6	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.3	1.2	1.2	1.1	1.0	0.9	0.8	0.8	
3. Implicit interest rate 2)	7.4	6.4	3.9	3.9	4.0	4.3	3.8	3.3	3.1	3.0	2.4	2.2	2.0	1.8	1.6	1.5	1.5	1.5	
4. Nominal GDP growth rate	8.6	6.0	3.7	5.0	8.1	3.8	-6.5	3.4	5.2	1.5	1.8	1.1	2.0	3.1	3.6	3.8	3.8	4.0	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	5.9	-5.0	-2.6	-3.9	-5.1	-4.2	2.5	2.6	1.0	2.2	2.6	3.2	2.8	1.7	0.7	0.8	0.2	0.1	
6. Contribution of nominal GDP growth	-4.4	-2.4	-1.5	-1.9	-2.9	-1.3	2.3	-1.4	-2.3	-0.7	-0.9	-0.6	-1.2	-1.9	-2.2	-2.2	-2.2	-2.2	
7. Stock-flow adjustment 3)	-2.5	5.9	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.9	0.9	1.1	1.8	-0.4	-0.2	0.0	0.6	1.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-7.5	-4.2	-5.4	-6.6	-5.6	1.2	1.3	-0.3	0.8	1.4	2.0	1.6	0.6	-0.3	-0.1	-0.6	-0.7	
9. Snow-ball effect	-0.6	0.2	0.1	-0.4	-1.4	0.1	3.6	0.0	-0.9	0.7	0.3	0.6	0.0	-0.8	-1.2	-1.4	-1.3	-1.4	
10. Stock-flow adjustment 3)	-2.5	5.9	1.4	4.0	3.8	4.1	4.2	4.2	2.7	3.9	0.9	1.1	1.8	-0.4	-0.2	0.0	0.6	1.2	
(% of GDP)																			
11. Change in gross debt 5)	-1.0	-1.5	-2.7	-1.8	-4.2	-1.3	9.0	5.4	1.4	5.4	2.5	3.7	3.4	-0.6	-1.7	-1.5	-1.4	-0.9	
12. Level of gross debt (end of year)	55.1	41.0	40.0	38.2	34.0	32.7	41.7	47.1	48.5	53.9	56.5	60.2	63.6	63.0	61.3	59.8	58.5	57.5	

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

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

3) Line 7 = line 10.

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

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

Table 20A

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

EA-19	(Mrd EUR)																	
	1995	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	694	905	1081	1146	1202	1186	1141	1187	1234	1269	1289	1333	1371	1399	1451	1506	1565	1615
2. Current taxes on income and wealth	642	871	970	1071	1165	1182	1063	1089	1144	1205	1250	1272	1321	1360	1434	1489	1544	1592
3. Social contributions	953	1073	1257	1308	1364	1417	1415	1440	1484	1510	1536	1569	1603	1650	1707	1759	1786	1843
4. Of which actual social contributions	873	993	1163	1212	1264	1313	1307	1330	1371	1396	1420	1452	1486	1532	1588	1637	1661	1715
5. Other current revenue, including sales	290	315	380	405	431	461	469	484	505	511	524	526	521	520	526	540	549	560
6. Total current revenue	2580	3164	3688	3930	4161	4247	4089	4200	4367	4494	4598	4699	4815	4929	5118	5295	5444	5609
7. Government consumption expenditure	1142	1356	1689	1764	1834	1928	2013	2044	2058	2067	2099	2133	2173	2223	2280	2348	2423	2497
8. Collective consumption	472	546	657	681	702	739	769	774	778	783	794	797	804	821	838	859	879	900
9. Social transfers in kind	671	811	1033	1083	1132	1189	1244	1270	1280	1284	1305	1335	1368	1403	1442	1489	1544	1597
10. Compensation of employees	611	716	869	900	929	972	1009	1019	1023	1019	1030	1043	1057	1077	1101	1134	1166	1197
11. Intermediate consumption	264	315	409	426	451	477	504	516	521	523	531	539	551	561	575	591	608	625
12. Social transfers other than in kind	937	1088	1331	1374	1418	1482	1582	1620	1640	1681	1720	1755	1791	1830	1872	1924	2000	2060
13. Social transfers in kind via market producers	276	333	421	447	466	491	520	534	543	551	567	584	602	627	647	667	695	720
14. Interest	302	268	248	252	270	284	263	265	295	298	280	265	245	231	222	216	220	223
15. Subsidies	96	99	100	105	111	115	134	137	134	132	136	151	159	161	163	172	173	159
16. Other current expenditure	122	157	196	203	210	225	229	236	238	245	270	265	268	275	268	285	298	306
17. Total current expenditure	2607	2975	3574	3706	3856	4047	4240	4327	4393	4450	4534	4602	4673	4762	4848	4989	5160	5290
18. Gross saving	-27	189	114	224	306	199	-151	-127	-27	45	64	98	142	167	270	305	284	319
19. Capital transfers received	31	33	45	43	43	37	45	36	43	42	51	49	53	49	44	49	54	53
20. Total revenue	2610	3197	3733	3973	4204	4283	4134	4237	4410	4536	4649	4748	4868	4978	5162	5344	5497	5663
21. Gross fixed capital formation	188	220	266	285	303	321	339	325	306	288	281	276	284	278	291	309	327	344
22. Other capital expenditure	238	39	114	116	108	123	135	177	127	161	138	123	127	107	131	119	110	111
23. Total expenditure	3033	3234	3955	4107	4267	4492	4713	4829	4826	4898	4953	5000	5084	5147	5270	5417	5598	5745
24. Tax burden	2232	2793	3244	3457	3660	3710	3544	3632	3781	3895	3991	4091	4221	4341	4522	4681	4820	4973
25. Net lending (+) or net borrowing (-)	-422	-37	-222	-134	-63	-209	-579	-592	-416	-362.00	-305	-253	-215	-169	-108	-73	-100	-82

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	12.1	12.9	12.8	12.9	12.8	12.3	12.3	12.4	12.6	12.9	13.0	13.1	13.0	12.9	12.9	13.0	13.0	13.0
2. Current taxes on income and wealth	11.2	12.4	11.5	12.0	12.4	12.3	11.4	11.4	11.7	12.2	12.6	12.5	12.5	12.6	12.8	12.8	12.8	12.8
3. Social contributions	16.6	15.3	14.9	14.7	14.5	14.7	15.2	15.1	15.1	15.3	15.4	15.4	15.2	15.2	15.2	15.2	14.8	14.8
4. Of which actual social contributions	15.2	14.1	13.7	13.6	13.4	13.6	14.1	13.9	14.0	14.2	14.3	14.3	14.1	14.1	14.2	14.1	13.8	13.8
5. Other current revenue, including sales	5.1	4.5	4.5	4.6	4.6	4.8	5.1	5.1	5.2	5.2	5.3	5.2	4.9	4.8	4.7	4.7	4.6	4.5
6. Total current revenue	44.9	45.0	43.6	44.1	44.2	44.0	44.0	44.0	44.5	45.6	46.2	46.2	45.7	45.5	45.7	45.6	45.3	45.1
7. Government consumption expenditure	19.9	19.3	20.0	19.8	19.5	20.0	21.7	21.4	21.0	21.0	21.1	21.0	20.6	20.5	20.3	20.2	20.1	20.1
8. Collective consumption	8.2	7.8	7.8	7.6	7.5	7.7	8.3	8.1	7.9	8.0	8.0	7.8	7.6	7.6	7.5	7.4	7.3	7.2
9. Social transfers in kind	11.7	11.5	12.2	12.2	12.0	12.3	13.4	13.3	13.1	13.0	13.1	13.1	13.0	13.0	12.9	12.8	12.8	12.8
10. Compensation of employees	10.6	10.2	10.3	10.1	9.9	10.1	10.8	10.7	10.4	10.4	10.4	10.2	10.0	9.9	9.8	9.8	9.7	9.6
11. Intermediate consumption	4.6	4.5	4.8	4.8	4.8	4.9	5.4	5.4	5.3	5.3	5.3	5.3	5.2	5.2	5.1	5.1	5.1	5.0
12. Social transfers other than in kind	16.3	15.5	15.7	15.4	15.1	15.4	17.0	17.0	16.7	17.1	17.3	17.2	17.0	16.9	16.7	16.6	16.6	16.5
13. Social transfers in kind via market producers	4.8	4.7	5.0	5.0	5.0	5.1	5.6	5.6	5.5	5.6	5.7	5.7	5.7	5.8	5.8	5.7	5.8	5.8
14. Interest	5.3	3.8	2.9	2.8	2.9	2.9	2.8	2.8	3.0	3.0	2.8	2.6	2.3	2.1	2.0	1.9	1.8	1.8
15. Subsidies	1.7	1.4	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.3	1.4	1.5	1.5	1.5	1.5	1.5	1.4	1.3
16. Other current expenditure	2.1	2.2	2.3	2.3	2.2	2.3	2.5	2.5	2.4	2.5	2.7	2.6	2.5	2.5	2.4	2.5	2.5	2.5
17. Total current expenditure	45.4	42.3	42.2	41.6	41.0	42.0	45.6	45.3	44.8	45.2	45.6	45.2	44.4	44.0	43.3	43.0	42.9	42.5
18. Gross saving	-0.5	2.7	1.3	2.5	3.3	2.1	-1.6	-1.3	-0.3	0.5	0.6	1.0	1.3	1.5	2.4	2.6	2.4	2.6
19. Capital transfers received	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4
20. Total revenue	45.4	45.5	44.1	44.6	44.7	44.4	44.5	44.4	45.0	46.1	46.8	46.7	46.2	46.0	46.1	46.0	45.7	45.5
21. Gross fixed capital formation	3.3	3.1	3.1	3.2	3.2	3.3	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.6	2.6	2.7	2.7	2.8
22. Other capital expenditure	4.1	0.5	1.3	1.3	1.2	1.3	1.4	1.9	1.3	1.6	1.4	1.2	1.2	1.0	1.2	1.0	0.9	0.9
23. Total expenditure	52.8	46.0	46.7	46.1	45.4	46.6	50.7	50.6	49.2	49.7	49.8	49.1	48.3	47.5	47.0	46.7	46.5	46.1
24. Tax burden	38.9	39.7	38.3	38.8	38.9	38.5	38.1	38.0	38.6	39.6	40.1	40.2	40.1	40.1	40.4	40.3	40.1	39.9
25. Net lending (+) or net borrowing (-)	-7.4	-0.5	-2.6	-1.5	-0.7	-2.2	-6.2	-6.2	-4.2	-3.7	-3.1	-2.5	-2.0	-1.6	-1.0	-0.6	-0.8	-0.7

Table 20C

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

EA-19	(EUR; annual percentage changes unless otherwise stated)																	
	1996	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	5.3	3.5	4.8	6.0	4.9	-1.3	-3.8	4.0	3.9	2.8	1.6	3.4	2.8	2.1	3.7	3.8	3.9	3.2
2. Current taxes on income and wealth	7.2	5.9	6.2	10.4	8.8	1.4	-10.0	2.4	5.1	5.3	3.7	1.8	3.8	2.9	5.4	3.8	3.7	3.1
3. Social contributions	5.2	3.0	2.6	4.1	4.3	3.9	-0.2	1.8	3.0	1.8	1.7	2.1	2.2	2.9	3.5	3.1	1.5	3.2
4. Of which actual social contributions	6.5	3.2	2.6	4.2	4.3	3.9	-0.5	1.8	3.1	1.8	1.7	2.3	2.4	3.0	3.7	3.1	1.5	3.2
5. Other current revenue, including sales	3.4	4.0	5.2	6.7	6.2	7.1	1.8	3.0	4.4	1.1	2.5	0.4	-0.9	-0.2	1.2	2.6	1.6	1.9
6. Total current revenue	5.5	4.0	4.4	6.6	5.9	2.0	-3.7	2.7	4.0	2.9	2.3	2.2	2.5	2.4	3.8	3.5	2.8	3.0
7. Government consumption expenditure	4.7	4.5	4.1	4.4	4.0	5.1	4.4	1.5	0.7	0.4	1.5	1.6	1.9	2.3	2.5	3.0	3.2	3.0
8. Collective consumption	4.5	3.5	3.0	3.6	3.1	5.2	4.1	0.6	0.6	0.6	1.4	0.5	0.8	2.1	2.1	2.5	2.3	2.4
9. Social transfers in kind	4.9	5.2	4.9	4.9	4.6	5.0	4.6	2.0	0.8	0.3	1.7	2.3	2.5	2.5	2.8	3.3	3.7	3.4
10. Compensation of employees	5.1	3.7	3.7	3.5	3.3	4.6	3.7	1.1	0.4	-0.4	1.1	1.2	1.3	1.9	2.2	3.1	2.8	2.6
11. Intermediate consumption	4.9	5.0	5.7	4.1	5.9	5.7	5.7	2.3	1.0	0.5	1.6	1.4	2.2	1.8	2.5	2.7	3.0	2.8
12. Social transfers other than in kind	5.6	2.0	3.1	3.2	3.2	4.5	6.8	2.4	1.3	2.5	2.3	2.0	2.1	2.2	2.3	2.7	4.0	3.0
13. Social transfers in kind via market producers	4.4	6.0	4.1	6.2	4.3	5.4	5.8	2.7	1.6	1.5	2.8	3.2	3.0	4.1	3.2	3.1	4.1	3.6
14. Interest	5.8	1.9	0.0	1.7	7.2	5.2	-7.5	0.9	11.1	1.2	-6.2	-5.2	-7.5	-5.9	-3.9	-2.8	2.0	1.6
15. Subsidies	0.4	0.8	-1.1	4.5	5.8	4.5	16.1	2.0	-2.3	-1.1	2.9	10.9	5.5	1.2	1.5	5.4	0.7	-8.5
16. Other current expenditure 1)	0.0	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0	0.1	0.2	-0.1	-0.1	0.0	-0.1	0.1	0.0	0.0
17. Total current expenditure	5.1	3.4	3.6	3.7	4.0	5.0	4.8	2.1	1.5	1.3	1.9	1.5	1.5	1.9	1.8	2.9	3.4	2.5
18. Gross saving 1)	0.2	0.2	0.4	1.2	0.7	-1.2	-3.7	0.3	1.1	0.7	0.2	0.3	0.4	0.2	0.9	0.2	-0.3	0.2
19. Capital transfers received	-9.8	-4.2	-10.0	-3.6	-1.4	-13.5	21.9	-18.9	19.3	-3.1	20.8	-4.6	9.4	-6.9	-10.0	10.9	8.9	-0.8
20. Total revenue	5.4	3.9	4.2	6.4	5.8	1.9	-3.5	2.5	4.1	2.9	2.5	2.1	2.5	2.3	3.7	3.5	2.9	3.0
21. Gross fixed capital formation	2.3	4.2	3.4	7.0	6.5	5.9	5.5	-4.1	-5.7	-6.1	-2.3	-1.9	2.9	-2.1	4.5	6.4	5.7	5.0
22. Other capital expenditure 1)	-2.9	-0.8	-0.1	-0.1	-0.1	0.1	0.2	0.4	-0.6	0.3	-0.2	-0.2	0.0	-0.2	0.2	-0.2	-0.1	0.0
23. Total expenditure	-0.8	1.8	3.4	3.8	3.9	5.3	4.9	2.5	-0.1	1.5	1.1	0.9	1.7	1.2	2.4	2.8	3.3	2.6
24. Tax burden	6.1	4.2	4.2	6.6	5.9	1.4	-4.5	2.5	4.1	3.0	2.5	2.5	3.2	2.9	4.2	3.5	3.0	3.2
25. Net lending (+) or net borrowing (-)	3.0	1.0	0.3	1.1	0.8	-1.5	-4.1	0.0	2.0	0.6	0.6	0.6	0.4	0.5	0.6	0.3	-0.2	0.2

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	7.4	2.0	2.6	1.5	0.7	2.2	6.2	6.2	4.2	3.7	3.1	2.5	2.0	1.6	1.0	0.6	0.8	0.7	
2. Interest payments (% of GDP)	5.3	3.7	2.9	2.8	2.9	2.9	2.8	2.8	3.0	3.0	2.8	2.6	2.3	2.1	2.0	1.9	1.8	1.8	
3. Implicit interest rate 2)	:	5.7	4.4	4.3	4.5	4.7	4.0	3.6	3.6	3.5	3.1	2.8	2.6	2.4	2.2	2.2	2.2	2.2	
4. Nominal GDP growth rate	4.8	4.6	3.6	5.3	5.6	2.5	-3.6	2.8	2.7	0.4	1.0	2.3	3.5	2.8	3.5	3.6	3.7	3.5	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.4	2.0	2.6	1.5	0.7	2.2	6.2	6.2	4.2	3.7	3.1	2.5	2.0	1.6	1.0	0.6	0.8	0.7	
6. Contribution of nominal GDP growth	:	-3.0	-2.4	-3.5	-3.6	-1.6	2.5	-2.1	-2.2	-0.4	-0.9	-2.1	-3.2	-2.5	-3.1	-3.1	-3.1	-2.9	
7. Stock-flow adjustment 3)	:	-0.1	0.5	0.1	0.5	3.2	1.7	1.5	0.5	1.0	0.1	-0.1	-0.9	0.1	-0.2	0.4	0.2	0.2	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	2.1	-1.7	-0.3	-1.3	-2.2	-0.8	3.4	3.4	1.2	0.6	0.3	-0.1	-0.3	-0.6	-1.0	-1.2	-1.0	-1.1	
9. Snow-ball effect	:	0.7	0.5	-0.6	-0.7	1.4	5.4	0.7	0.8	2.7	1.9	0.5	-0.9	-0.4	-1.1	-1.2	-1.2	-1.1	
10. Stock-flow adjustment 3)	:	-0.1	0.5	0.1	0.5	3.2	1.7	1.5	0.5	1.0	0.1	-0.1	-0.9	0.1	-0.2	0.4	0.2	0.2	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.1	0.8	-1.9	-2.4	3.7	10.5	5.6	2.5	4.3	2.3	0.3	-2.1	-0.9	-2.3	-2.0	-2.0	-2.0	
12. Level of gross debt (end of year)	70.9	67.1	69.3	67.4	65.0	68.7	79.2	84.8	87.3	91.6	93.9	94.2	92.1	91.2	88.9	86.9	84.9	82.8	

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 21A

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

Bulgaria

(Mrd BGN)

	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	0.11	3.78	7.56	8.93	10.14	12.19	10.42	10.42	11.04	12.18	12.59	12.34	13.63	14.45	15.15	16.55	17.54	18.45
2. Current taxes on income and wealth	0.08	1.86	2.12	2.47	4.59	4.25	3.83	3.83	3.71	3.84	4.19	4.53	4.80	5.04	5.81	6.08	6.53	6.99
3. Social contributions	0.09	2.97	4.42	4.30	4.89	5.39	5.27	5.27	5.42	5.60	6.12	6.58	6.97	7.37	8.46	9.17	9.89	10.54
4. Of which actual social contributions	0.08	2.97	4.42	4.30	4.89	5.39	5.27	5.27	5.42	5.60	6.12	6.58	6.97	7.37	8.46	9.17	9.89	10.54
5. Other current revenue, including sales	0.06	2.68	3.52	3.10	4.11	5.56	5.40	5.40	4.58	5.03	5.86	5.95	5.44	5.81	6.07	6.58	8.01	8.40
6. Total current revenue	0.33	11.29	17.62	18.79	23.73	27.39	24.92	24.92	24.75	26.64	28.75	29.39	30.83	32.66	35.48	38.37	41.96	44.37
7. Government consumption expenditure	0.20	5.59	8.54	9.73	10.59	12.47	12.22	12.22	12.80	12.97	13.96	14.11	14.29	14.74	15.77	16.84	18.24	19.49
8. Collective consumption	0.09	3.13	4.59	5.18	5.84	6.31	6.28	6.28	6.33	6.46	7.12	6.90	7.11	7.34	8.00	8.26	8.52	8.79
9. Social transfers in kind	0.10	2.46	3.96	4.55	4.75	6.16	5.94	5.94	6.47	6.51	6.84	7.21	7.18	7.40	7.77	8.59	9.72	10.70
10. Compensation of employees	0.09	2.83	4.33	4.57	5.37	6.41	6.84	6.84	6.98	7.10	7.78	7.96	8.35	8.49	9.38	10.09	11.15	11.90
11. Intermediate consumption	0.06	2.26	3.84	3.80	4.54	5.01	4.25	4.25	4.41	4.41	4.67	4.59	4.66	4.55	4.92	5.28	5.34	5.81
12. Social transfers other than in kind	0.09	3.39	4.81	5.27	5.76	7.01	8.27	8.27	8.92	9.08	9.74	10.23	10.61	11.01	11.37	12.28	12.79	13.31
13. Social transfers in kind via market producers	0.01	0.12	0.54	0.60	0.76	1.11	1.15	1.15	1.47	1.53	1.62	1.88	1.76	2.06	2.33	2.47	2.89	3.06
14. Interest	0.12	1.14	0.73	0.69	0.71	0.61	0.53	0.53	0.58	0.65	0.60	0.72	0.82	0.84	0.81	0.75	0.74	0.72
15. Subsidies	0.01	0.28	0.35	0.37	0.50	0.80	0.81	0.81	0.73	0.73	1.07	1.12	1.62	1.33	1.31	1.34	2.60	2.66
16. Other current expenditure	0.01	0.25	0.78	0.57	1.17	1.91	3.11	3.11	1.24	1.48	1.79	2.19	1.84	1.16	2.15	2.13	2.35	2.39
17. Total current expenditure	0.40	10.26	15.37	15.87	18.80	22.86	24.96	24.96	24.33	24.98	27.26	28.70	29.68	29.44	32.26	34.34	37.86	39.85
18. Gross saving	-0.06	1.03	2.25	2.92	4.93	4.53	-0.04	-0.04	0.42	1.66	1.49	0.68	1.16	3.23	3.22	4.03	4.10	4.52
19. Capital transfers received	0.00	0.03	0.13	0.22	0.90	0.77	0.86	0.86	0.98	1.36	1.81	2.19	3.54	0.53	1.09	1.31	1.74	1.78
20. Total revenue	0.33	11.32	17.75	19.01	24.63	28.16	25.78	25.78	25.73	28.00	30.56	31.58	34.37	33.19	36.57	39.69	43.70	46.15
21. Gross fixed capital formation	0.01	1.09	1.73	2.23	3.32	4.06	3.62	3.62	2.76	2.80	3.32	4.35	5.88	2.46	2.27	3.59	4.31	4.73
22. Other capital expenditure	0.00	0.12	0.18	-0.06	1.81	0.09	0.17	0.17	0.23	0.48	0.28	3.06	0.30	1.12	0.89	0.86	0.81	0.87
23. Total expenditure	0.41	11.47	17.28	18.05	23.93	27.01	28.74	28.74	27.32	28.27	30.86	36.12	35.85	33.02	35.42	38.79	42.98	45.44
24. Tax burden	0.27	8.64	14.22	15.91	20.05	22.36	19.82	19.82	20.46	21.90	23.20	23.76	25.73	27.27	29.83	32.23	34.39	36.43
25. Net lending (+) or net borrowing (-)	-0.07	-0.15	0.47	0.97	0.70	1.16	-2.96	-2.96	-1.59	-0.26	-0.30	-4.54	-1.49	0.17	1.14	0.90	0.72	0.71

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	8.5	13.5	16.2	16.8	16.0	16.7	14.3	14.3	13.7	14.8	15.4	14.7	15.4	15.4	15.0	15.4	15.4	15.3
2. Current taxes on income and wealth	6.1	6.7	4.5	4.6	7.2	5.8	5.3	5.3	4.6	4.7	5.1	5.4	5.4	5.4	5.7	5.7	5.7	5.8
3. Social contributions	6.8	10.6	9.5	8.1	7.7	7.4	7.2	7.2	6.7	6.8	7.5	7.9	7.9	7.8	8.4	8.5	8.7	8.7
4. Of which actual social contributions	6.7	10.6	9.5	8.1	7.7	7.4	7.2	7.2	6.7	6.8	7.5	7.9	7.9	7.8	8.4	8.5	8.7	8.7
5. Other current revenue, including sales	4.8	9.6	7.5	5.8	6.5	7.6	7.4	7.4	5.7	6.1	7.2	7.1	6.1	6.2	6.0	6.1	7.0	7.0
6. Total current revenue	26.3	40.4	37.8	35.3	37.4	37.6	34.1	34.1	30.6	32.5	35.1	35.1	34.8	34.7	35.1	35.7	36.8	36.7
7. Government consumption expenditure	15.4	20.0	18.3	18.3	16.7	17.1	16.7	16.7	15.8	15.8	17.0	16.8	16.1	15.7	15.6	15.7	16.0	16.1
8. Collective consumption	7.4	11.2	9.8	9.7	9.2	8.7	8.6	8.6	7.8	7.9	8.7	8.2	8.0	7.8	7.9	7.7	7.5	7.3
9. Social transfers in kind	8.1	8.8	8.5	8.6	7.5	8.5	8.1	8.1	8.0	7.9	8.4	8.6	8.1	7.9	7.7	8.0	8.5	8.9
10. Compensation of employees	6.9	10.1	9.3	8.6	8.5	8.8	9.4	9.4	8.6	8.7	9.5	9.5	9.4	9.0	9.3	9.4	9.8	9.9
11. Intermediate consumption	4.8	8.1	8.2	7.1	7.2	6.9	5.8	5.8	5.5	5.4	5.7	5.5	5.3	4.8	4.9	4.9	4.7	4.8
12. Social transfers other than in kind	7.0	12.1	10.3	9.9	9.1	9.6	11.3	11.3	11.1	11.1	11.9	12.2	12.0	11.7	11.3	11.4	11.2	11.0
13. Social transfers in kind via market producers	1.1	0.4	1.2	1.1	1.2	1.5	1.6	1.6	1.8	1.9	2.0	2.2	2.0	2.2	2.3	2.3	2.5	2.5
14. Interest	9.8	4.1	1.6	1.3	1.1	0.8	0.7	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.8	0.7	0.7	0.6
15. Subsidies	0.7	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	1.3	1.2	2.3	2.2
16. Other current expenditure	0.9	0.9	1.7	1.1	1.8	2.6	4.3	4.3	1.5	1.8	2.2	2.6	2.1	1.2	2.1	2.0	2.1	2.0
17. Total current expenditure	31.2	36.7	32.9	29.8	29.6	31.4	34.2	34.2	30.1	30.5	33.3	34.3	33.5	31.3	31.9	32.0	33.2	33.0
18. Gross saving	-4.9	3.7	4.8	5.5	7.8	6.2	-0.1	-0.1	0.5	2.0	1.8	0.8	1.3	3.4	3.2	3.8	3.6	3.7
19. Capital transfers received	0.1	0.1	0.3	0.4	1.4	1.1	1.2	1.2	1.2	1.7	2.2	2.6	4.0	0.6	1.1	1.2	1.5	1.5
20. Total revenue	26.4	40.5	38.1	35.7	38.8	38.7	35.3	35.3	31.9	34.1	37.3	37.7	38.8	35.3	36.2	37.0	38.3	38.2
21. Gross fixed capital formation	0.7	3.9	3.7	4.2	5.2	5.6	5.0	5.0	3.4	3.4	4.1	5.2	6.6	2.6	2.2	3.3	3.8	3.9
22. Other capital expenditure	0.1	0.4	0.4	-0.1	2.9	0.1	0.2	0.2	0.3	0.6	0.3	3.7	0.3	1.2	0.9	0.8	0.7	0.7
23. Total expenditure	32.0	41.1	37.0	33.9	37.7	37.1	39.4	39.4	33.8	34.5	37.7	43.1	40.5	35.1	35.1	36.1	37.7	37.6
24. Tax burden	21.4	30.9	30.5	29.9	31.6	30.7	27.2	27.2	25.3	26.7	28.3	28.4	29.1	29.0	29.5	30.0	30.2	30.2
25. Net lending (+) or net borrowing (-)	-5.5	-0.5	1.0	1.8	1.1	1.6	-4.1	-4.1	-2.0	-0.3	-0.4	-5.4	-1.7	0.2	1.1	0.8	0.6	0.6

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	82.6	17.1	16.2	18.0	13.6	20.2	-14.5	-14.5	4.5	10.3	3.3	-2.0	10.5	6.0	4.8	9.3	6.0	5.2
2. Current taxes on income and wealth	107.5	1.3	-7.5	16.8	85.7	-7.5	-9.7	-9.7	2.6	3.5	9.0	8.1	6.0	5.0	15.3	4.7	7.4	7.0
3. Social contributions	71.2	19.9	8.4	-2.8	13.8	10.3	-2.2	-2.2	9.0	3.3	9.3	7.5	5.9	5.8	14.8	8.4	7.8	6.6
4. Of which actual social contributions	70.3	24.4	8.4	-2.8	13.8	10.3	-2.2	-2.2	9.0	3.3	9.3	7.5	5.9	5.8	14.8	8.4	7.8	6.6
5. Other current revenue, including sales	92.5	-5.2	4.6	-12.0	32.8	35.3	-3.0	-3.0	1.2	9.8	16.5	1.6	-8.6	6.8	4.5	8.3	21.8	4.9
6. Total current revenue	87.2	8.9	8.5	6.7	26.3	15.4	-9.0	-9.0	4.5	7.7	7.9	2.2	4.9	5.9	8.6	8.2	9.3	5.7
7. Government consumption expenditure	54.7	13.9	6.9	13.9	8.8	17.8	-2.0	-2.0	3.9	1.3	7.6	1.1	1.3	3.1	7.0	6.8	8.3	6.9
8. Collective consumption	50.7	27.0	10.5	12.9	12.8	8.1	-0.5	-0.5	2.2	2.0	10.3	-3.1	3.2	3.2	8.9	3.2	3.2	3.2
9. Social transfers in kind	58.4	0.8	3.1	15.0	4.3	29.8	-3.5	-3.5	5.6	0.7	5.0	5.5	-0.5	3.0	5.1	10.5	13.2	10.1
10. Compensation of employees	51.8	11.8	7.4	5.6	17.4	19.5	6.7	6.7	3.1	1.8	9.5	2.4	4.8	1.7	10.5	7.6	10.5	6.7
11. Intermediate consumption	64.2	20.7	17.2	-0.9	19.3	10.3	-15.1	-15.1	4.1	-0.1	5.9	-1.6	1.5	-2.4	8.0	7.3	1.2	8.9
12. Social transfers other than in kind	83.3	24.7	7.8	9.7	9.3	21.6	18.0	18.0	0.8	1.8	7.2	5.1	3.7	3.7	3.3	8.0	4.2	4.1
13. Social transfers in kind via market producers	62.7	-75.9	-2.6	10.5	27.1	46.2	4.0	4.0	19.9	4.2	6.2	16.1	-6.5	16.8	13.2	6.3	16.9	5.9
14. Interest	176.3	28.5	-3.7	-5.6	2.6	-13.9	-13.1	-13.1	11.7	12.3	-7.8	20.0	13.8	2.2	-4.1	-7.2	-0.8	-3.0
15. Subsidies	49.9	-27.7	-10.6	7.4	33.8	59.3	1.3	1.3	-14.5	0.5	46.0	5.0	45.2	-18.1	-1.3	1.8	94.3	2.3
16. Other current expenditure 1)	-0.1	-0.5	0.4	-0.6	0.8	0.8	1.6	1.6	0.3	0.3	0.4	0.4	-0.5	-0.8	0.9	-0.1	0.1	-0.1
17. Total current expenditure	100.2	11.0	9.9	3.3	18.4	21.6	9.2	9.2	4.1	2.7	9.1	5.3	3.4	-0.8	9.6	6.4	10.3	5.2
18. Gross saving 1)	-2.8	-0.8	-0.7	0.7	2.3	-1.5	-6.3	-6.3	0.1	1.5	-0.2	-1.0	0.5	2.1	-0.2	0.6	-0.2	0.2
19. Capital transfers received	52.9	10.2	56.4	65.2	304.3	-13.9	11.0	11.0	-5.9	38.5	33.5	20.9	61.3	-85.1	105.9	21.1	32.5	2.1
20. Total revenue	87.1	8.9	8.8	7.1	29.5	14.3	-8.5	-8.5	4.1	8.8	9.1	3.3	8.8	-3.4	10.2	8.5	10.1	5.6
21. Gross fixed capital formation	34.4	6.1	22.2	29.0	49.0	22.1	-10.9	-10.9	-19.7	1.5	18.8	31.0	35.0	-58.2	-7.6	58.3	19.9	9.6
22. Other capital expenditure 1)	-0.1	0.0	-0.1	-0.5	3.0	-2.7	0.1	0.1	0.0	0.3	-0.2	3.3	-3.3	0.9	-0.3	-0.1	-0.1	0.0
23. Total expenditure	98.4	10.6	10.9	4.4	32.6	12.8	6.4	6.4	1.0	3.5	9.2	17.1	-0.7	-7.9	7.3	9.5	10.8	5.7
24. Tax burden	85.7	15.5	9.7	11.9	26.1	11.5	-11.3	-11.3	5.4	7.0	5.9	2.4	8.3	6.0	9.4	8.1	6.7	5.9
25. Net lending (+) or net borrowing (-)	-2.6	-0.6	-0.8	0.8	-0.7	0.5	-5.6	-5.6	1.1	1.6	0.0	-5.1	3.7	1.9	1.0	-0.3	-0.2	0.0

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	5.5	-1.1	-1.0	-1.8	-1.1	-1.6	4.1	4.1	2.0	0.3	0.4	5.4	1.7	-0.2	-1.1	-0.8	-0.6	-0.6
2. Interest payments (% of GDP)	9.8	4.2	1.6	1.3	1.1	0.8	0.7	0.7	0.7	0.8	0.7	0.9	0.9	0.9	0.8	0.7	0.7	0.6
3. Implicit interest rate 2)	:	6.5	5.0	5.5	6.3	5.9	5.6	5.6	5.1	5.3	4.4	5.2	3.6	3.6	2.9	2.9	3.0	3.0
4. Nominal GDP growth rate	67.0	10.1	14.1	14.1	19.3	14.6	0.3	0.3	8.0	1.6	-0.2	2.3	5.8	6.3	7.3	6.3	6.2	5.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.5	-1.1	-1.0	-1.8	-1.1	-1.6	4.1	4.1	2.0	0.3	0.4	5.4	1.7	-0.2	-1.1	-0.8	-0.6	-0.6
6. Contribution of nominal GDP growth	:	-6.5	-4.4	-3.3	-3.4	-2.1	0.0	0.0	-1.1	-0.2	0.0	-0.4	-1.5	-1.5	-2.0	-1.5	-1.4	-1.2
7. Stock-flow adjustment 3)	:	1.4	-3.7	-0.6	-0.2	0.4	-3.4	-3.4	-0.9	1.4	0.0	5.0	-1.1	5.1	-0.8	0.0	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.3	-5.3	-2.6	-3.1	-2.2	-2.4	3.3	3.3	1.2	-0.5	-0.4	4.6	0.7	-1.1	-1.9	-1.5	-1.3	-1.2
9. Snow-ball effect	:	-2.3	-2.9	-2.0	-2.3	-1.2	0.7	0.7	-0.4	0.6	0.8	0.5	-0.5	-0.7	-1.2	-0.8	-0.7	-0.6
10. Stock-flow adjustment 3)	:	1.4	-3.7	-0.6	-0.2	0.4	-3.4	-3.4	-0.9	1.4	0.0	5.0	-1.1	5.1	-0.8	0.0	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-6.2	-9.2	-5.8	-4.7	-3.3	0.7	0.7	-0.1	1.5	0.4	10.1	-0.9	3.4	-4.0	-2.3	-2.0	-1.8
12. Level of gross debt (end of year)	:	65.0	26.8	21.0	16.3	13.0	13.7	13.7	15.2	16.7	17.1	27.1	26.2	29.6	25.6	23.3	21.3	19.5

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 22A

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

Czech Republic

(Mrd CZK)

	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	180	250	352	362	405	417	425	425	481	502	522	511	562	587	628	661	677	698
2. Current taxes on income and wealth	143	184	279	301	337	313	278	278	282	282	294	315	332	361	390	423	451	472
3. Social contributions	226	342	482	525	577	599	560	560	593	600	607	629	663	703	760	833	892	940
4. Of which actual social contributions	225	342	482	524	576	599	559	559	592	599	606	628	662	702	758	832	891	938
5. Other current revenue, including sales	86	111	158	170	184	196	207	207	217	222	232	232	241	235	234	252	251	253
6. Total current revenue	634	887	1271	1357	1502	1525	1470	1470	1572	1607	1654	1687	1798	1886	2012	2170	2271	2363
7. Government consumption expenditure	323	473	675	711	746	781	825	825	813	804	826	849	883	919	968	1040	1106	1156
8. Collective consumption	161	245	341	364	378	396	412	412	387	375	388	395	415	434	444	470	501	533
9. Social transfers in kind	162	227	334	347	368	385	413	413	427	429	438	454	468	485	525	570	605	623
10. Compensation of employees	134	186	284	303	320	334	352	352	350	359	367	380	398	419	462	515	568	601
11. Intermediate consumption	128	169	233	253	266	279	292	292	281	259	270	274	283	291	296	309	316	325
12. Social transfers other than in kind	171	293	374	407	456	475	509	509	527	533	545	556	568	581	597	634	675	701
13. Social transfers in kind via market producers	35	63	97	95	103	108	120	120	124	130	133	140	142	148	152	160	166	173
14. Interest	16	18	35	36	41	40	48	48	53	58	55	56	49	44	38	39	42	45
15. Subsidies	35	52	49	55	56	58	69	69	91	91	96	99	105	108	110	117	126	130
16. Other current expenditure	18	29	54	60	67	75	75	75	84	88	91	92	96	101	105	119	121	126
17. Total current expenditure	537	811	1127	1209	1310	1369	1466	1466	1510	1518	1556	1596	1641	1693	1760	1893	2014	2102
18. Gross saving	97	76	145	148	192	156	4	4	62	88	98	90	157	194	252	277	257	261
19. Capital transfers received	8	3	11	20	23	31	53	53	54	40	41	53	90	31	33	36	39	43
20. Total revenue	642	890	1283	1376	1525	1556	1523	1523	1626	1646	1695	1740	1888	1917	2044	2206	2310	2406
21. Gross fixed capital formation	89	110	171	183	182	212	237	237	181	169	152	178	236	155	171	201	215	228
22. Other capital expenditure	213	54	83	62	58	54	34	34	44	118	37	56	39	35	35	38	40	38
23. Total expenditure	840	975	1380	1453	1550	1635	1737	1737	1736	1806	1746	1831	1916	1883	1966	2132	2268	2368
24. Tax burden	549	776	1119	1193	1325	1336	1268	1268	1362	1390	1427	1461	1565	1659	1786	1927	2029	2117
25. Net lending (+) or net borrowing (-)	-197	-85	-98	-76	-25	-80	-214	-214	-110	-160	-51	-91	-28	35	78	74	42	38

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	11.4	10.5	10.8	10.3	10.6	10.4	10.8	10.8	11.9	12.4	12.7	11.8	12.2	12.3	12.5	12.5	12.2	12.0
2. Current taxes on income and wealth	9.0	7.7	8.6	8.6	8.8	7.8	7.1	7.1	7.0	6.9	7.2	7.3	7.2	7.6	7.7	8.0	8.1	8.1
3. Social contributions	14.2	14.4	14.8	14.9	15.0	14.9	14.2	14.2	14.7	14.8	14.8	14.6	14.4	14.7	15.1	15.8	16.0	16.1
4. Of which actual social contributions	14.2	14.4	14.8	14.9	15.0	14.9	14.2	14.2	14.7	14.8	14.8	14.6	14.4	14.7	15.0	15.8	16.0	16.1
5. Other current revenue, including sales	5.4	4.7	4.9	4.8	4.8	4.9	5.3	5.3	5.4	5.5	5.7	5.4	5.2	4.9	4.6	4.8	4.5	4.3
6. Total current revenue	40.0	37.3	38.9	38.6	39.1	37.9	37.4	37.4	39.0	39.6	40.4	39.1	39.1	39.6	39.9	41.1	40.8	40.6
7. Government consumption expenditure	20.4	19.9	20.7	20.2	19.4	19.4	21.0	21.0	20.2	19.8	20.2	19.7	19.2	19.3	19.2	19.7	19.9	19.9
8. Collective consumption	10.2	10.3	10.4	10.4	9.8	9.8	10.5	10.5	9.6	9.2	9.5	9.2	9.0	9.1	8.8	8.9	9.0	9.2
9. Social transfers in kind	10.2	9.6	10.2	9.9	9.6	9.6	10.5	10.5	10.6	10.6	10.7	10.5	10.2	10.2	10.4	10.8	10.9	10.7
10. Compensation of employees	8.5	7.8	8.7	8.6	8.3	8.3	9.0	9.0	8.7	8.9	8.9	8.8	8.7	8.8	9.2	9.8	10.2	10.3
11. Intermediate consumption	8.1	7.1	7.1	7.2	6.9	6.9	7.4	7.4	7.0	6.4	6.6	6.4	6.2	6.1	5.9	5.9	5.7	5.6
12. Social transfers other than in kind	10.8	12.3	11.5	11.6	11.9	11.8	12.9	12.9	13.1	13.1	13.3	12.9	12.4	12.2	11.8	12.0	12.1	12.1
13. Social transfers in kind via market producers	2.2	2.7	3.0	2.7	2.7	2.7	3.1	3.1	3.1	3.2	3.3	3.2	3.1	3.1	3.0	3.0	3.0	3.0
14. Interest	1.0	0.8	1.1	1.0	1.1	1.0	1.2	1.2	1.3	1.4	1.3	1.3	1.1	0.9	0.7	0.7	0.8	0.8
15. Subsidies	2.2	2.2	1.5	1.6	1.5	1.4	1.8	1.8	2.3	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.3	2.2
16. Other current expenditure	1.2	1.2	1.6	1.7	1.8	1.9	1.9	1.9	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.3	2.2	2.2
17. Total current expenditure	33.9	34.1	34.5	34.4	34.1	34.0	37.3	37.3	37.4	37.4	38.0	37.0	35.7	35.5	34.9	35.9	36.2	36.1
18. Gross saving	6.1	3.2	4.4	4.2	5.0	3.9	0.1	0.1	1.5	2.2	2.4	2.1	3.4	4.1	5.0	5.2	4.6	4.5
19. Capital transfers received	0.5	0.1	0.3	0.6	0.6	0.8	1.4	1.4	1.3	1.0	1.0	1.2	2.0	0.6	0.6	0.7	0.7	0.7
20. Total revenue	40.5	37.4	39.3	39.2	39.7	38.7	38.7	38.7	40.3	40.5	41.4	40.3	41.1	40.2	40.5	41.8	41.5	41.3
21. Gross fixed capital formation	5.6	4.6	5.2	5.2	4.8	5.3	6.0	6.0	4.5	4.2	3.7	4.1	5.1	3.3	3.4	3.8	3.9	3.9
22. Other capital expenditure	13.4	2.3	2.5	1.8	1.5	1.3	0.9	0.9	1.1	2.9	0.9	1.3	0.8	0.7	0.7	0.7	0.7	0.6
23. Total expenditure	52.9	41.0	42.3	41.4	40.4	40.6	44.2	44.2	43.0	44.5	42.6	42.4	41.7	39.5	39.0	40.4	40.8	40.7
24. Tax burden	34.6	32.6	34.3	34.0	34.5	33.2	32.3	32.3	33.8	34.2	34.8	33.9	34.0	34.8	35.4	36.5	36.5	36.4
25. Net lending (+) or net borrowing (-)	-12.4	-3.6	-3.0	-2.2	-0.7	-2.0	-5.5	-5.5	-2.7	-3.9	-1.2	-2.1	-0.6	0.7	1.5	1.4	0.8	0.7

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	13.5	2.9	5.4	2.9	12.0	3.0	1.9	1.9	9.0	4.3	4.0	-2.1	10.1	4.4	7.1	5.3	2.3	3.2
2. Current taxes on income and wealth	0.2	2.4	2.9	7.6	12.0	-7.0	-11.1	-11.1	4.8	0.0	4.0	7.4	5.3	8.8	7.8	8.5	6.6	4.7
3. Social contributions	14.2	6.4	6.5	8.8	9.9	3.9	-6.6	-6.6	2.5	1.3	1.1	3.6	5.5	6.1	8.0	9.7	7.1	5.3
4. Of which actual social contributions	14.2	6.3	6.5	8.9	9.9	3.9	-6.7	-6.7	2.5	1.3	1.1	3.7	5.4	6.1	8.0	9.7	7.1	5.3
5. Other current revenue, including sales	13.6	-1.1	-1.3	7.1	8.3	6.4	5.7	5.7	2.3	2.7	4.2	0.2	3.7	-2.4	-0.3	7.7	-0.6	0.8
6. Total current revenue	10.7	3.6	4.4	6.7	10.7	1.5	-3.6	-3.6	4.8	2.2	2.9	2.0	6.6	4.9	6.6	7.8	4.7	4.1
7. Government consumption expenditure	10.6	4.2	5.1	5.3	4.9	4.7	5.7	5.7	-1.5	-1.1	2.7	2.8	4.0	4.0	5.4	7.4	6.3	4.5
8. Collective consumption	8.3	3.6	9.1	6.7	3.8	4.9	4.2	4.2	-5.6	-3.0	3.5	1.7	5.2	4.4	2.3	6.0	6.5	6.5
9. Social transfers in kind	12.9	4.7	1.2	3.9	6.0	4.5	7.3	7.3	2.6	0.6	2.0	3.8	3.0	3.7	8.2	8.6	6.1	2.9
10. Compensation of employees	13.8	3.3	6.9	6.5	5.7	4.6	5.3	5.3	-1.0	2.7	2.0	3.5	4.8	5.4	10.1	11.6	10.1	5.9
11. Intermediate consumption	-1.4	4.9	2.9	8.7	5.2	4.8	4.8	4.8	-3.1	-7.7	4.1	1.5	3.4	2.8	1.6	4.4	2.1	2.9
12. Social transfers other than in kind	17.3	8.0	4.2	8.7	12.1	4.1	7.1	7.1	1.9	1.2	2.1	2.0	2.3	2.3	2.7	6.1	6.5	3.9
13. Social transfers in kind via market producers	43.4	2.3	1.7	-2.4	8.4	5.3	11.4	11.4	2.6	4.7	2.6	4.8	1.4	4.3	3.1	5.0	4.0	3.8
14. Interest	29.1	-11.4	6.6	2.8	13.2	-2.6	20.7	20.7	1.9	9.1	-4.9	2.0	-12.7	-10.6	-13.7	2.7	8.1	8.0
15. Subsidies	-0.1	-3.6	-6.5	11.9	2.3	2.2	19.6	19.6	29.2	0.0	5.1	3.8	5.6	2.7	1.7	6.6	8.0	3.4
16. Other current expenditure 1)	0.3	0.3	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	0.2	-0.1	0.0
17. Total current expenditure	13.9	5.2	4.8	7.3	8.4	4.6	7.1	7.1	1.8	0.5	2.5	2.6	2.8	3.1	4.0	7.5	6.4	4.4
18. Gross saving 1)	-1.1	-0.6	-0.2	-0.2	0.8	-1.1	-3.8	-3.8	1.1	0.6	0.2	-0.3	1.3	0.7	0.9	0.3	-0.6	-0.1
19. Capital transfers received	-73.1	104.2	-7.5	77.4	16.7	32.1	74.5	74.5	-7.7	-26.1	3.2	30.0	69.7	-65.9	5.7	11.0	9.1	9.1
20. Total revenue	9.7	3.8	4.2	7.3	10.8	2.0	-2.1	-2.1	4.4	1.2	2.9	2.7	8.5	1.5	6.6	7.9	4.7	4.1
21. Gross fixed capital formation	-4.1	30.7	10.4	6.9	0.0	16.3	11.7	11.7	-10.6	-6.4	-10.0	16.8	32.8	-34.3	10.3	17.4	6.8	6.3
22. Other capital expenditure 1)	-10.0	-1.0	0.1	-0.8	-0.2	-0.2	-0.5	-0.5	0.2	1.8	-2.0	0.4	-0.5	-0.1	0.0	0.0	0.0	-0.1
23. Total expenditure	-9.5	5.1	5.9	5.3	6.7	5.5	6.2	6.2	0.7	4.0	-3.3	4.8	4.7	-1.8	4.4	8.4	6.4	4.4
24. Tax burden	10.3	4.3	5.4	6.6	11.1	0.8	-5.1	-5.1	5.2	2.0	2.7	2.4	7.1	6.0	7.7	7.9	5.3	4.4
25. Net lending (+) or net borrowing (-)	9.4	-0.4	-0.6	0.8	1.5	-1.3	-3.5	-3.5	1.5	-1.2	2.7	-0.9	1.5	1.3	0.8	-0.1	-0.6	-0.1

1) Changes in GDP ratios.

Table 22D

Contributions to the change in the general government gross debt ratio

Czech Republic

	1995	2001	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	12.4	5.5	3.0	2.2	0.7	2.0	5.5	5.5	2.7	3.9	1.2	2.1	0.6	-0.7	-1.5	-1.4	-0.8	-0.7
2. Interest payments (% of GDP)	1.0	0.9	1.1	1.0	1.1	1.0	1.2	1.2	1.3	1.4	1.3	1.3	1.1	0.9	0.7	0.7	0.8	0.8
3. Implicit interest rate 2)	:	5.9	4.0	4.0	4.2	3.8	4.3	4.3	3.6	3.6	3.0	3.1	2.7	2.4	2.2	2.2	2.4	2.5
4. Nominal GDP growth rate	15.8	7.9	6.6	7.6	9.3	4.8	-2.3	-2.3	1.8	0.6	0.9	5.3	6.5	3.7	5.8	4.6	5.3	4.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	12.4	5.5	3.0	2.2	0.7	2.0	5.5	5.5	2.7	3.9	1.2	2.1	0.6	-0.7	-1.5	-1.4	-0.8	-0.7
6. Contribution of nominal GDP growth	:	-1.3	-1.8	-2.0	-2.4	-1.3	0.7	0.7	-0.7	-0.3	-0.4	-2.2	-2.6	-1.4	-2.0	-1.5	-1.7	-1.4
7. Stock-flow adjustment 3)	:	1.5	-1.9	-0.4	1.5	0.1	-0.8	-0.8	0.4	1.0	-0.4	-2.6	-0.2	-1.0	1.4	1.5	1.3	1.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	11.4	4.6	1.9	1.1	-0.4	1.0	4.2	4.2	1.4	2.5	-0.1	0.8	-0.5	-1.6	-2.3	-2.1	-1.5	-1.4
9. Snow-ball effect	:	-0.3	-0.7	-0.9	-1.3	-0.3	1.9	1.9	0.7	1.2	0.9	-0.9	-1.5	-0.5	-1.3	-0.8	-0.9	-0.6
10. Stock-flow adjustment 3)	:	1.5	-1.9	-0.4	1.5	0.1	-0.8	-0.8	0.4	1.0	-0.4	-2.6	-0.2	-1.0	1.4	1.5	1.3	1.2
(% of GDP)																		
11. Change in gross debt 5)	:	5.8	-0.7	-0.2	-0.2	0.8	5.3	5.3	2.5	4.6	0.4	-2.7	-2.2	-3.1	-2.1	-1.5	-1.1	-0.9
12. Level of gross debt (end of year)	13.7	22.8	27.9	27.7	27.5	28.3	33.6	33.6	39.8	44.5	44.9	42.2	40.0	36.8	34.7	33.2	32.1	31.2

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

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

3) Line 7 = line 10.

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

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

Table 23A

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

Denmark

(Mrd DKK)

	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	169	221	276	291	303	296	281	281	301	309	317	322	330	338	346	354	363	373
2. Current taxes on income and wealth	310	389	480	485	498	503	488	488	525	553	583	657	621	620	645	642	667	692
3. Social contributions	18	31	24	24	24	24	23	23	25	23	21	20	20	20	20	20	21	22
4. Of which actual social contributions	12	25	19	19	18	18	18	18	20	18	16	16	16	16	16	16	17	18
5. Other current revenue, including sales	71	80	109	120	122	139	131	131	147	145	142	129	120	122	124	124	126	128
6. Total current revenue	569	722	889	920	947	962	924	924	997	1030	1063	1128	1091	1100	1135	1141	1176	1214
7. Government consumption expenditure	249	317	389	407	423	452	481	481	491	502	502	511	519	525	537	551	566	581
8. Collective consumption	79	103	121	126	131	140	147	147	146	151	149	148	149	149	154	158	162	166
9. Social transfers in kind	170	214	268	281	293	312	334	334	344	350	353	363	370	376	383	393	404	415
10. Compensation of employees	167	206	248	259	267	281	302	302	310	315	317	322	326	327	333	341	350	361
11. Intermediate consumption	74	100	129	136	139	154	166	166	170	178	178	181	183	186	192	196	202	208
12. Social transfers other than in kind	202	216	257	256	258	264	286	286	319	328	336	342	346	348	353	359	370	386
13. Social transfers in kind via market producers	13	16	23	25	27	29	29	29	30	30	29	30	30	31	31	31	31	31
14. Interest	61	50	33	30	28	26	33	33	36	34	32	29	32	28	23	23	21	21
15. Subsidies	23	26	30	30	33	32	37	37	39	41	41	41	41	39	39	40	41	42
16. Other current expenditure	33	44	52	55	58	58	63	63	62	68	69	63	66	64	67	69	70	73
17. Total current expenditure	572	658	771	791	809	843	915	915	966	994	1003	1007	1023	1023	1038	1058	1087	1122
18. Gross saving	-4	64	118	129	138	119	9	9	31	36	60	121	68	77	97	83	90	92
19. Capital transfers received	1	3	2	2	2	4	2	2	7	2	-9	-12	-10	-1	3	5	7	8
20. Total revenue	569	724	891	922	950	965	925	925	1004	1032	1053	1117	1081	1099	1138	1146	1184	1222
21. Gross fixed capital formation	30	37	43	49	53	54	54	54	61	72	71	76	74	79	74	76	79	81
22. Other capital expenditure	5	5	-2	-2	0	11	5	5	15	32	4	10	13	5	3	8	20	5
23. Total expenditure	607	699	813	838	862	908	974	974	1042	1098	1077	1094	1110	1107	1115	1142	1186	1209
24. Tax burden	493	639	778	799	824	824	791	791	850	883	907	984	956	974	1008	1014	1048	1084
25. Net lending (+) or net borrowing (-)	-38	25	79	84	87	57	-48	-48	-38	-66	-24	23	-30	-8	24	3	-2	13

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	16.3	16.7	17.4	17.3	17.5	16.5	16.3	16.3	16.3	16.3	16.4	16.2	16.3	16.4	16.1	16.1	15.9	15.8
2. Current taxes on income and wealth	29.9	29.3	30.3	28.8	28.6	27.9	28.3	28.3	28.4	29.2	30.2	33.2	30.6	30.0	30.0	29.2	29.3	29.3
3. Social contributions	1.7	2.4	1.5	1.4	1.4	1.3	1.4	1.4	1.3	1.2	1.1	1.0	1.0	1.0	0.9	0.9	0.9	0.9
4. Of which actual social contributions	1.1	1.9	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	0.7
5. Other current revenue, including sales	6.9	6.1	6.9	7.1	7.0	7.7	7.6	7.6	7.9	7.6	7.4	6.5	5.9	5.9	5.8	5.6	5.5	5.4
6. Total current revenue	54.9	54.4	56.1	54.7	54.5	53.4	53.6	53.6	54.0	54.3	55.1	57.0	53.8	53.3	52.8	51.8	51.7	51.5
7. Government consumption expenditure	24.1	23.9	24.5	24.2	24.3	25.1	27.9	27.9	26.6	26.5	26.0	25.8	25.6	25.4	25.0	25.0	24.9	24.6
8. Collective consumption	7.6	7.7	7.6	7.5	7.5	7.8	8.5	8.5	7.9	8.0	7.7	7.5	7.3	7.2	7.2	7.2	7.1	7.0
9. Social transfers in kind	16.4	16.1	16.9	16.7	16.8	17.3	19.4	19.4	18.6	18.5	18.3	18.3	18.3	18.2	17.8	17.9	17.7	17.6
10. Compensation of employees	16.1	15.5	15.7	15.4	15.3	15.6	17.5	17.5	16.8	16.6	16.4	16.2	16.1	15.8	15.5	15.5	15.4	15.3
11. Intermediate consumption	7.1	7.5	8.1	8.1	8.0	8.6	9.7	9.7	9.2	9.4	9.2	9.1	9.0	9.0	8.9	8.9	8.9	8.8
12. Social transfers other than in kind	19.5	16.3	16.2	15.2	14.8	14.6	16.6	16.6	17.2	17.3	17.4	17.2	17.1	16.9	16.4	16.3	16.3	16.4
13. Social transfers in kind via market producers	1.3	1.2	1.4	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.3
14. Interest	5.8	3.7	2.1	1.8	1.6	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.4	1.1	1.0	0.9	0.9
15. Subsidies	2.2	2.0	1.9	1.8	1.9	1.8	2.1	2.1	2.1	2.2	2.1	2.1	2.0	1.9	1.8	1.8	1.8	1.8
16. Other current expenditure	3.2	3.3	3.3	3.3	3.3	3.2	3.6	3.6	3.3	3.6	3.6	3.2	3.2	3.1	3.1	3.1	3.1	3.1
17. Total current expenditure	55.2	49.6	48.6	47.0	46.5	46.8	53.1	53.1	52.3	52.5	52.0	50.8	50.5	49.5	48.3	48.1	47.7	47.6
18. Gross saving	-0.3	4.8	7.4	7.7	7.9	6.6	0.5	0.5	1.7	1.9	3.1	6.1	3.3	3.7	4.5	3.8	3.9	3.9
19. Capital transfers received	0.1	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.4	0.1	-0.5	-0.6	-0.5	-0.1	0.1	0.2	0.3	0.3
20. Total revenue	54.9	54.6	56.2	54.8	54.6	53.6	53.7	53.7	54.4	54.5	54.6	56.4	53.3	53.2	53.0	52.1	52.0	51.8
21. Gross fixed capital formation	2.9	2.8	2.7	2.9	3.0	3.0	3.1	3.1	3.3	3.8	3.7	3.9	3.6	3.8	3.5	3.5	3.5	3.4
22. Other capital expenditure	0.5	0.3	-0.1	-0.1	0.0	0.6	0.3	0.3	0.8	1.7	0.2	0.5	0.7	0.2	0.1	0.4	0.9	0.2
23. Total expenditure	58.5	52.7	51.2	49.8	49.6	50.4	56.5	56.5	56.4	58.0	55.8	55.2	54.8	53.6	51.9	51.9	52.1	51.2
24. Tax burden	47.6	48.1	49.1	47.5	47.4	45.7	45.9	45.9	46.0	46.6	47.0	49.6	47.2	47.1	46.9	46.1	46.0	46.0
25. Net lending (+) or net borrowing (-)	-3.6	1.9	5.0	5.0	5.0	3.2	-2.8	-2.8	-2.1	-3.5	-1.2	1.1	-1.5	-0.4	1.1	0.2	-0.1	0.6

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	7.2	0.1	7.3	5.5	4.2	-2.3	-5.1	-5.1	2.6	2.8	2.5	1.5	2.6	2.5	2.4	2.2	2.4	2.7
2. Current taxes on income and wealth	4.5	7.2	10.0	1.0	2.6	1.0	-2.9	-2.9	1.6	5.3	5.4	12.7	-5.4	-0.1	4.0	-0.4	3.8	3.8
3. Social contributions	2.6	12.4	-0.5	-0.1	-0.5	-1.2	-2.0	-2.0	1.6	-7.1	-9.5	-2.0	-1.0	-1.7	-0.8	2.2	3.5	4.0
4. Of which actual social contributions	5.0	15.9	0.6	-0.9	-1.6	-0.5	-2.3	-2.3	3.4	-7.7	-10.3	-0.6	-0.4	-0.4	-0.5	2.2	3.5	4.0
5. Other current revenue, including sales	11.5	7.6	2.3	10.1	1.8	13.7	-5.7	-5.7	4.9	-1.3	-2.0	-8.9	-7.5	1.8	1.9	0.0	1.4	1.5
6. Total current revenue	6.1	5.2	7.9	3.5	3.0	1.5	-3.9	-3.9	2.4	3.3	3.2	6.2	-3.3	0.9	3.2	0.5	3.1	3.2
7. Government consumption expenditure	5.2	4.7	3.5	4.8	3.9	6.8	6.4	6.4	-1.0	2.2	0.0	1.8	1.6	1.1	2.3	2.7	2.7	2.8
8. Collective consumption	6.1	4.3	4.6	4.5	3.4	7.2	5.2	5.2	-1.8	3.4	-1.8	-0.6	0.8	0.2	3.3	2.5	2.6	2.6
9. Social transfers in kind	4.8	4.9	3.0	4.9	4.2	6.7	6.9	6.9	-0.6	1.8	0.8	2.8	2.0	1.4	1.8	2.7	2.7	2.8
10. Compensation of employees	4.8	3.1	2.5	4.3	3.1	5.3	7.3	7.3	-1.0	1.4	0.7	1.5	1.2	0.6	1.6	2.5	2.8	3.1
11. Intermediate consumption	6.2	7.2	6.7	5.4	2.6	10.6	7.8	7.8	-0.3	4.6	0.1	1.5	1.1	1.8	2.9	2.5	3.1	2.7
12. Social transfers other than in kind	1.8	3.0	1.2	-0.3	0.5	2.4	8.3	8.3	2.7	3.0	2.4	1.7	1.3	0.7	1.5	1.5	3.2	4.2
13. Social transfers in kind via market producers	3.3	4.6	7.3	8.8	8.3	6.3	2.2	2.2	-0.9	0.4	-2.4	2.1	1.4	1.2	0.6	0.3	1.0	0.6
14. Interest	1.1	-3.6	-13.7	-7.6	-6.5	-8.2	27.8	27.8	5.8	-5.8	-6.4	-9.2	9.3	-12.0	-17.0	-2.0	-6.1	0.0
15. Subsidies	8.7	-5.3	0.2	0.7	10.2	-3.2	16.3	16.3	6.2	5.3	1.0	-1.1	0.0	-5.9	0.8	2.8	2.8	2.8
16. Other current expenditure 1)	0.1	-0.1	0.0	0.0	0.0	-0.1	0.4	0.4	-0.2	0.3	0.0	-0.4	0.1	-0.1	0.0	0.0	0.0	0.0
17. Total current expenditure	3.9	2.9	2.2	2.6	2.3	4.2	8.5	8.5	0.6	2.9	0.9	0.4	1.6	0.0	1.4	2.0	2.7	3.3
18. Gross saving 1)	1.2	1.0	2.8	0.2	0.3	-1.4	-6.1	-6.1	0.9	0.2	1.2	3.0	-2.8	0.4	0.8	-0.8	0.2	-0.1
19. Capital transfers received	6.3	40.9	-59.8	0.6	10.7	52.0	-56.3	-56.3	129.8	-68.4	-530.0	25.4	-11.8	-85.8	-307.5	60.5	47.7	4.1
20. Total revenue	6.1	5.3	7.5	3.5	3.0	1.7	-4.1	-4.1	2.8	2.8	2.1	6.0	-3.2	1.7	3.6	0.6	3.3	3.2
21. Gross fixed capital formation	11.1	8.2	1.6	14.2	7.0	2.2	-0.2	-0.2	3.0	17.0	-1.6	8.1	-3.7	7.7	-6.4	2.8	3.1	3.3
22. Other capital expenditure 1)	-0.1	0.0	-0.2	0.0	0.1	0.6	-0.3	-0.3	0.4	0.9	-1.5	0.3	0.1	-0.4	-0.1	0.2	0.5	-0.7
23. Total expenditure	4.0	3.3	1.8	3.1	2.9	5.3	7.2	7.2	1.5	5.4	-1.9	1.6	1.5	-0.3	0.7	2.5	3.8	1.9
24. Tax burden	5.4	5.0	8.8	2.6	3.2	-0.1	-3.9	-3.9	2.1	4.0	2.7	8.4	-2.8	1.8	3.5	0.6	3.4	3.5
25. Net lending (+) or net borrowing (-)	1.1	1.0	2.9	0.0	0.0	-1.8	-6.0	-6.0	0.7	-1.4	2.3	2.4	-2.6	1.1	1.5	-0.9	-0.2	0.7

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	3.6	-1.1	-5.0	-5.0	-5.0	-3.2	2.8	2.8	2.1	3.5	1.2	-1.1	1.5	0.4	-1.1	-0.2	0.1	-0.6
2. Interest payments (% of GDP)	5.8	3.4	2.1	1.8	1.6	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.4	1.1	1.0	0.9	0.9
3. Implicit interest rate 2)	:	6.7	4.9	5.1	5.3	5.4	5.5	5.5	4.7	4.0	3.8	3.4	3.6	3.5	3.0	2.9	2.9	2.9
4. Nominal GDP growth rate	4.3	3.4	5.3	6.1	3.4	3.6	-4.4	-4.4	2.0	2.6	1.8	2.7	2.3	1.9	4.0	2.4	3.4	3.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.6	-1.1	-5.0	-5.0	-5.0	-3.2	2.8	2.8	2.1	3.5	1.2	-1.1	1.5	0.4	-1.1	-0.2	0.1	-0.6
6. Contribution of nominal GDP growth	:	-1.7	-2.2	-2.1	-1.0	-1.0	1.5	1.5	-0.8	-1.2	-0.8	-1.1	-1.0	-0.8	-1.5	-0.8	-1.1	-1.1
7. Stock-flow adjustment 3)	:	-1.0	0.4	1.3	1.8	10.1	2.5	2.5	2.3	-3.5	-1.3	2.5	-4.8	-1.7	0.7	-1.8	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-4.5	-7.0	-6.8	-6.6	-4.6	0.9	0.9	0.1	1.7	-0.4	-2.6	-0.1	-0.9	-2.2	-1.2	-0.8	-1.5
9. Snow-ball effect	:	1.7	-0.2	-0.4	0.6	0.5	3.5	3.5	1.1	0.6	0.9	0.3	0.6	0.6	-0.4	0.2	-0.2	-0.2
10. Stock-flow adjustment 3)	:	-1.0	0.4	1.3	1.8	10.1	2.5	2.5	2.3	-3.5	-1.3	2.5	-4.8	-1.7	0.7	-1.8	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-6.7	-5.9	-4.2	6.0	6.9	6.9	3.5	-1.2	-0.8	0.2	-4.3	-2.0	-1.8	-2.8	-1.0	-1.7
12. Level of gross debt (end of year)	:	48.5	37.4	31.5	27.3	33.3	40.2	40.2	46.1	44.9	44.0	44.3	39.9	37.9	36.1	33.3	32.2	30.5

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 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	2020
1. Taxes on production and imports	38.3	41.7	45.1	47.0	50.0	54.5	58.7	58.7	56.9	57.8	57.3	59.9	61.7	61.3	64.8	67.9	71.4	75.0	77.2	79.1
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	22.9	24.0	25.0	26.0
3. Social contributions	21.6	25.2	27.4	29.5	31.3	33.9	37.2	37.2	40.0	38.7	38.6	37.8	37.1	39.2	40.6	41.6	43.3	46.0	47.6	49.1
4. Of which actual social contributions	21.6	25.2	27.4	29.5	31.3	33.9	37.2	37.2	40.0	38.7	38.6	37.8	37.1	39.2	40.6	41.6	43.3	46.0	47.6	49.1
5. Other current revenue, including sales	9.8	18.3	17.6	17.9	17.9	18.1	18.9	18.9	19.2	18.0	17.2	19.3	19.3	20.1	24.4	26.4	27.8	24.9	24.8	25.3
6. Total current revenue	84.9	97.9	103.9	109.2	115.8	126.5	138.5	138.5	139.7	136.3	134.5	138.0	139.7	141.5	150.6	158.8	165.5	170.0	174.6	179.4
7. Government consumption expenditure	37.3	40.0	42.8	46.3	49.4	53.8	61.1	61.1	67.2	66.6	67.5	67.0	66.9	68.2	67.6	68.2	70.8	74.9	78.0	80.8
8. Collective consumption	18.7	19.6	20.8	22.4	24.2	27.8	32.5	32.5	32.8	32.7	33.2	33.6	33.3	33.8	33.4	33.7	34.5	36.4	38.2	38.6
9. Social transfers in kind	18.5	20.4	22.0	23.9	25.2	25.9	28.6	28.6	34.4	34.0	34.3	33.4	33.6	34.4	34.2	34.5	36.3	38.5	39.8	42.2
10. Compensation of employees	23.2	25.3	27.2	29.3	30.3	32.1	36.4	36.4	40.7	39.9	40.3	39.7	38.6	37.8	38.7	39.7	41.4	43.6	45.1	46.5
11. Intermediate consumption	12.6	16.3	16.4	16.8	18.6	20.6	22.6	22.6	23.7	24.2	24.6	24.7	25.7	26.7	27.1	28.0	28.7	29.5	30.3	31.2
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	49.3	47.7	48.8	51.0	52.8	54.4
13. Social transfers in kind via market producers	4.1	3.8	4.4	5.4	5.7	6.0	6.6	6.6	7.2	6.8	6.8	7.4	7.9	8.3	8.4	8.3	8.4	8.5	8.7	8.8
14. Interest	3.4	3.7	4.2	4.8	5.3	5.5	6.0	6.0	7.7	8.0	9.2	10.4	10.6	11.4	11.8	10.8	9.8	9.3	9.2	9.1
15. Subsidies	4.6	4.9	5.2	6.1	6.6	7.0	8.1	8.1	8.4	8.1	8.0	7.4	6.7	5.7	4.8	5.3	5.2	5.4	5.5	5.7
16. Other current expenditure	3.2	1.9	5.7	3.1	5.8	5.2	2.4	2.4	3.2	5.2	4.2	4.6	5.6	4.7	7.1	7.4	7.6	7.8	8.1	8.4
17. Total current expenditure	76.7	89.8	94.0	99.6	106.0	115.6	122.7	122.7	136.3	137.5	140.5	140.7	142.0	142.3	147.2	147.4	149.9	155.1	159.6	164.1
18. Gross saving	8.2	8.1	9.9	9.6	9.8	10.9	15.8	15.8	3.4	-1.2	-6.0	-2.7	-2.4	-0.9	3.4	11.5	15.6	14.9	14.9	15.3
19. Capital transfers received	0.0	1.5	1.2	0.1	0.1	0.2	0.2	0.2	0.4	0.9	1.1	2.7	0.9	0.9	1.7	2.8	2.2	3.6	4.0	4.4
20. Total revenue	84.9	99.3	105.1	109.3	115.9	126.7	138.7	138.7	140.2	137.2	135.5	140.7	140.6	142.4	152.3	161.6	167.6	173.6	178.6	183.8
21. Gross fixed capital formation	10.1	11.7	17.0	16.4	15.4	16.7	19.7	19.7	19.0	11.8	11.7	11.7	12.3	11.8	11.0	11.3	9.9	10.3	10.9	12.3
22. Other capital expenditure	2.3	5.3	5.0	6.3	4.9	4.3	4.2	4.2	4.7	8.5	9.6	5.7	3.7	5.3	5.8	6.2	4.7	7.3	6.6	7.2
23. Total expenditure	89.0	106.7	116.0	122.3	126.3	136.7	146.6	146.6	160.0	157.8	161.7	158.1	158.1	159.4	164.0	164.9	164.5	172.7	177.2	183.6
24. Tax burden	75.1	79.6	86.3	91.3	97.9	108.4	119.5	119.5	120.5	118.2	117.2	118.7	120.5	121.7	126.5	132.8	138.2	145.6	150.4	154.7
25. Net lending (+) or net borrowing (-)	-4.2	-7.4	-10.9	-13.0	-10.4	-10.0	-7.9	-7.9	-19.8	-20.7	-26.2	-17.4	-17.5	-17.0	-11.7	-3.3	3.2	0.9	1.5	0.2

Table 24B

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

Croatia

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	19.7	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	19.3	19.5	19.5	19.2	18.9
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	6.5	6.3	6.2	6.2	6.2
3. Social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	12.0	11.8	11.7
4. Of which actual social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	12.0	11.8	11.7
5. Other current revenue, including sales	5.0	8.6	7.6	7.1	6.6	6.2	5.9	5.7	5.8	5.5	5.2	5.8	5.8	6.1	7.2	7.5	7.6	6.5	6.2	6.0
6. Total current revenue	43.7	46.3	44.7	43.6	42.9	43.0	42.9	42.5	42.2	41.4	40.3	41.7	42.1	42.7	44.4	45.2	45.3	44.2	43.4	42.8
7. Government consumption expenditure	19.2	18.9	18.4	18.5	18.3	18.3	18.9	18.5	20.3	20.2	20.2	20.3	20.2	20.6	19.9	19.4	19.4	19.5	19.4	19.3
8. Collective consumption	9.6	9.3	8.9	8.9	9.0	9.5	10.1	9.0	9.9	9.9	9.9	10.2	10.0	10.2	9.8	9.6	9.4	9.5	9.5	9.2
9. Social transfers in kind	9.5	9.7	9.5	9.5	9.3	8.8	8.9	9.4	10.4	10.3	10.3	10.1	10.1	10.4	10.1	9.8	9.9	10.0	9.9	10.1
10. Compensation of employees	12.0	12.0	11.7	11.7	11.2	10.9	11.3	11.1	12.3	12.1	12.1	12.0	11.6	11.4	11.4	11.3	11.3	11.3	11.2	11.1
11. Intermediate consumption	6.5	7.7	7.1	6.7	6.9	7.0	7.0	7.1	7.2	7.4	7.4	7.5	7.7	8.1	8.0	8.0	7.8	7.7	7.5	7.5
12. Social transfers other than in kind	13.1	16.1	13.3	13.6	12.5	13.3	12.6	12.2	13.7	13.8	14.2	14.1	14.1	14.4	14.5	13.6	13.3	13.3	13.1	13.0
13. Social transfers in kind via market producers	2.1	1.8	1.9	2.1	2.1	2.0	2.0	1.8	2.2	2.1	2.0	2.2	2.4	2.5	2.4	2.3	2.2	2.2	2.2	2.1
14. Interest	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.3	2.4	2.7	3.1	3.2	3.4	3.5	3.1	2.7	2.4	2.3	2.2
15. Subsidies	2.4	2.3	2.2	2.4	2.4	2.4	2.5	2.5	2.5	2.5	2.4	2.2	2.0	1.7	1.4	1.5	1.4	1.4	1.4	1.4
16. Other current expenditure	1.7	0.9	2.4	1.2	2.2	1.8	0.8	1.3	1.0	1.6	1.2	1.4	1.7	1.4	2.1	2.1	2.1	2.0	2.0	2.0
17. Total current expenditure	39.5	42.4	40.4	39.7	39.3	39.3	38.0	38.0	41.1	41.8	42.1	42.5	42.8	42.9	43.4	41.9	41.0	40.3	39.7	39.2
18. Gross saving	4.2	3.8	4.3	3.8	3.6	3.7	4.9	4.5	1.0	-0.4	-1.8	-0.8	-0.7	-0.3	1.0	3.3	4.3	3.9	3.7	3.6
19. Capital transfers received	0.0	0.7	0.5	0.0	0.0	0.1	0.1	0.1	0.1	0.3	0.3	0.8	0.3	0.3	0.5	0.8	0.6	0.9	1.0	1.0
20. Total revenue	43.7	47.0	45.2	43.6	43.0	43.1	43.0	42.5	42.3	41.7	40.6	42.5	42.4	42.9	44.8	46.0	45.8	45.1	44.4	43.9
21. Gross fixed capital formation	5.2	5.5	7.3	6.5	5.7	5.7	6.1	5.9	5.7	3.6	3.5	3.5	3.7	3.6	3.2	3.2	2.7	2.7	2.7	2.9
22. Other capital expenditure	1.2	2.5	2.1	2.5	1.8	1.5	1.3	1.5	1.4	2.6	2.9	1.7	1.1	1.6	1.7	1.8	1.3	1.9	1.7	1.7
23. Total expenditure	45.9	50.5	49.9	48.8	46.8	46.5	45.5	45.3	48.3	48.0	48.5	47.8	47.6	48.1	48.3	46.9	45.0	44.9	44.1	43.8
24. Tax burden	38.7	37.6	37.1	36.4	36.3	36.9	37.1	36.8	36.4	35.9	35.2	35.9	36.3	36.7	37.2	37.8	37.8	37.9	37.4	36.9
25. Net lending (+) or net borrowing (-)	-2.2	-3.5	-4.7	-5.2	-3.9	-3.4	-2.4	-2.8	-6.0	-6.3	-7.9	-5.3	-5.3	-5.1	-3.4	-0.9	0.9	0.2	0.4	0.1

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	2020
1. Taxes on production and imports	8.9	8.0	4.4	6.4	8.9	7.8	6.4	6.4	1.6	-0.9	4.5	3.0	-0.6	5.7	4.8	5.2	5.1	2.9	2.4
2. Current taxes on income and wealth	-16.8	8.8	7.3	12.1	20.7	17.8	4.6	4.6	-8.0	-1.8	-1.8	3.1	-3.5	-0.4	10.4	0.0	4.7	4.3	3.9
3. Social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	5.5	3.6	2.6	4.1	6.2	3.4	3.1
4. Of which actual social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	5.5	3.6	2.6	4.1	6.2	3.4	3.1
5. Other current revenue, including sales	87.0	-3.5	1.6	-0.1	1.4	4.5	4.3	4.3	-6.3	-4.4	12.0	-0.1	4.5	21.4	7.9	5.4	-10.3	-0.5	2.1
6. Total current revenue	15.3	6.2	5.1	6.0	9.3	9.4	6.6	6.6	-2.5	-1.3	2.6	1.2	1.3	6.5	5.4	4.2	2.7	2.7	2.8
7. Government consumption expenditure	7.4	6.9	8.2	6.9	8.7	13.6	5.1	5.1	-0.8	1.2	-0.6	-0.2	2.0	-0.8	0.8	3.9	5.8	4.1	3.6
8. Collective consumption	4.6	6.0	7.8	8.3	14.8	16.7	-3.3	-3.3	-0.3	1.5	1.4	-1.1	1.8	-1.3	0.8	2.5	5.5	5.0	0.9
9. Social transfers in kind	10.2	7.8	8.5	5.5	2.9	10.2	14.7	14.7	-1.3	1.0	-2.6	0.7	2.1	-0.3	0.8	5.2	6.1	3.2	6.2
10. Compensation of employees	8.8	7.4	8.0	3.3	5.9	13.6	6.3	6.3	-1.9	0.8	-1.4	-2.7	-2.1	2.4	2.7	4.2	5.2	3.5	3.2
11. Intermediate consumption	29.3	1.2	1.9	10.8	11.1	9.4	9.3	9.3	2.0	1.7	0.3	4.1	4.0	1.4	3.4	2.4	3.0	2.7	3.0
12. Social transfers other than in kind	33.5	-8.9	9.9	-0.6	15.5	3.7	4.3	4.3	-0.1	4.6	-1.9	0.9	1.9	3.1	-3.1	2.2	4.5	3.6	3.0
13. Social transfers in kind via market producers	-7.7	15.5	23.4	5.2	6.6	8.8	-3.1	-3.1	-5.9	0.3	7.7	8.1	3.8	2.4	-2.0	1.5	0.8	2.1	2.2
14. Interest	9.2	10.8	16.8	8.4	5.4	8.4	13.5	13.5	4.0	14.6	13.7	1.8	7.8	3.3	-8.3	-9.7	-4.9	-1.4	-1.0
15. Subsidies	5.2	6.6	17.6	7.5	6.7	15.5	8.5	8.5	-3.1	-0.8	-7.5	-10.3	-14.6	-15.0	10.4	-2.6	3.5	2.8	2.5
16. Other current expenditure 1)	-0.8	1.6	-1.2	0.9	-0.4	-1.0	0.5	0.5	0.6	-0.3	0.2	0.3	-0.3	0.7	0.0	0.0	-0.1	0.0	0.0
17. Total current expenditure	17.1	4.7	6.0	6.5	9.0	6.1	7.7	7.7	0.9	2.2	0.2	1.0	0.2	3.5	0.1	1.7	3.4	3.0	2.8
18. Gross saving 1)	-0.4	0.5	-0.4	-0.2	0.1	1.2	-0.4	-0.4	-1.4	-1.4	1.0	0.1	0.4	1.3	2.3	1.0	-0.4	-0.2	-0.1
19. Capital transfers received	60384.1	-19.4	-95.2	35.3	119.0	44.2	6.3	6.3	111.8	13.2	159.2	-66.9	3.8	79.8	67.5	-22.8	67.8	11.0	8.0
20. Total revenue	17.1	5.8	4.0	6.0	9.3	9.5	6.6	6.6	-2.1	-1.2	3.8	-0.1	1.3	7.0	6.1	3.7	3.6	2.9	2.9
21. Gross fixed capital formation	15.8	46.1	-3.9	-6.1	8.9	17.8	3.2	3.2	-37.8	-1.6	0.3	5.4	-4.1	-7.1	3.0	-12.1	4.1	5.2	12.8
22. Other capital expenditure 1)	1.3	-0.4	0.4	-0.7	-0.3	-0.2	0.2	0.2	1.2	0.3	-1.2	-0.6	0.5	0.1	0.1	-0.5	0.6	-0.2	0.1
23. Total expenditure	19.8	8.7	5.5	3.3	8.2	7.3	7.5	7.5	-1.4	2.5	-2.2	0.0	0.8	2.9	0.6	-0.3	5.0	2.6	3.6
24. Tax burden	6.0	8.4	5.8	7.2	10.7	10.3	7.0	7.0	-1.9	-0.9	1.2	1.5	1.0	4.0	5.0	4.0	5.3	3.3	2.9
25. Net lending (+) or net borrowing (-)	-1.3	-1.2	-0.5	1.3	0.5	0.9	-0.3	-0.3	-0.3	-1.6	2.6	0.0	0.1	1.7	2.5	1.8	-0.6	0.1	-0.3

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	2020
1. Net borrowing (% of GDP) 1)	2.2	3.5	4.7	5.2	3.9	3.4	2.4	2.8	6.0	6.3	7.9	5.3	5.3	5.1	3.4	0.9	-0.9	-0.2	-0.4	-0.1
2. Interest payments (% of GDP)	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.3	2.4	2.7	3.1	3.2	3.4	3.5	3.1	2.7	2.4	2.3	2.2
3. Implicit interest rate 2)	5.4	5.3	5.4	5.5	5.2	5.0	5.3	5.7	5.7	5.0	4.9	4.9	4.6	4.3	4.2	3.8	3.5	3.3	3.2	3.2
4. Nominal GDP growth rate	7.8	8.9	9.9	7.8	7.7	9.0	9.6	7.8	-4.7	-0.7	1.3	-0.8	0.3	-0.1	2.4	3.5	4.1	5.2	4.5	4.2
(% of GDP)																				
Budgetary constraint based on the deficit																				
5. Deficit (net borrowing) 1)	2.2	3.5	4.7	5.2	3.9	3.4	2.4	2.8	6.0	6.3	7.9	5.3	5.3	5.1	3.4	0.9	-0.9	-0.2	-0.4	-0.1
6. Contribution of nominal GDP growth	-2.6	-3.0	-3.3	-2.8	-2.9	-3.4	-3.4	-2.7	1.9	0.3	-0.7	0.5	-0.2	0.1	-2.0	-2.8	-3.1	-3.8	-3.2	-2.8
7. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.3	-0.1	-2.5	-0.5	1.7	1.4	2.5	-0.6	-0.2	5.8	-1.6	-1.7	-1.6	1.3	0.1	0.1	1.0
Budgetary constraint based on the primary deficit																				
8. Primary deficit 4)	0.4	1.7	2.9	3.3	1.9	1.5	0.6	0.8	3.7	3.8	5.1	2.1	2.1	1.7	0.0	-2.1	-3.5	-2.7	-2.6	-2.2
9. Snow-ball effect	-0.8	-1.2	-1.5	-0.8	-0.9	-1.5	-1.5	-0.7	4.2	2.8	2.0	3.7	3.0	3.5	1.5	0.3	-0.5	-1.4	-0.9	-0.6
10. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.3	-0.1	-2.5	-0.5	1.7	1.4	2.5	-0.6	-0.2	5.8	-1.6	-1.7	-1.6	1.3	0.1	0.1	1.0
(% of GDP)																				
11. Change in gross debt 5)	1.0	0.1	1.5	2.2	0.9	-2.5	-1.4	1.7	9.3	9.1	6.5	5.6	10.9	3.6	-0.3	-3.5	-2.7	-4.0	-3.4	-1.9
12. Level of gross debt (end of year)	36.5	36.6	38.1	40.3	41.2	38.6	37.2	39.0	48.3	57.3	63.8	69.4	80.4	84.0	83.7	80.2	77.5	73.5	70.1	68.2

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 25A

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

Hungary	(Mrd HUF)																	
	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	1005	2182	3452	3598	4018	4201	4300	4300	4881	5324	5558	5976	6413	6434	6903	7577	8061	8504
2. Current taxes on income and wealth	492	1282	1973	2211	2578	2793	2539	2539	1769	1947	1991	2204	2388	2631	2829	2864	3064	3274
3. Social contributions	851	1749	2781	2997	3465	3668	3412	3412	3686	3734	3907	4204	4490	4820	4900	5149	5407	5633
4. Of which actual social contributions	847	1739	2760	2975	3444	3645	3388	3388	3663	3713	3886	4180	4461	4805	4881	5129	5387	5613
5. Other current revenue, including sales	349	611	1034	1202	1237	1396	1524	1524	1529	1680	1898	1921	1911	1915	2026	2242	2378	2444
6. Total current revenue	2696	5824	9241	10008	11298	12058	11775	11775	11865	12684	13354	14306	15203	15799	16658	17832	18911	19854
7. Government consumption expenditure	1333	2806	4984	5338	5331	5802	5822	5822	5847	5756	5953	6509	6823	7171	7765	8226	8593	8925
8. Collective consumption	632	1370	2278	2449	2512	2769	2804	2804	2856	2815	2995	3312	3370	3552	3853	4066	4228	4371
9. Social transfers in kind	701	1435	2706	2890	2819	3034	3018	3018	2991	2941	2958	3198	3452	3619	3913	4159	4365	4554
10. Compensation of employees	677	1415	2773	2889	2921	3083	2958	2958	2867	2850	3030	3339	3597	3860	4175	4461	4493	4654
11. Intermediate consumption	453	878	1413	1553	1615	1908	2021	2021	2071	2103	2225	2474	2582	2655	3035	3167	3476	3628
12. Social transfers other than in kind	867	1675	3204	3554	3870	4215	4234	4234	4311	4347	4453	4492	4476	4532	4672	4894	5015	5179
13. Social transfers in kind via market producers	139	339	711	845	725	725	733	733	722	643	668	645	625	647	652	680	698	719
14. Interest	509	702	916	935	1035	1100	1185	1185	1172	1314	1368	1310	1218	1144	1066	1048	1075	1115
15. Subsidies	125	219	298	340	355	300	249	249	348	397	389	422	427	479	532	576	589	614
16. Other current expenditure	63	221	566	671	701	672	710	710	763	770	997	1038	1042	1297	1243	1320	1467	1533
17. Total current expenditure	2834	5449	9880	10787	11223	12004	12091	12091	12255	12424	13131	13721	13966	14615	15374	16147	16813	17443
18. Gross saving	-138	375	-639	-780	75	54	-315	-315	-390	260	223	585	1237	1185	1284	1685	2097	2412
19. Capital transfers received	18	61	139	218	218	171	353	353	620	593	786	960	1362	215	482	776	919	974
20. Total revenue	2714	5885	9379	10225	11516	12230	12129	12129	12485	13278	14140	15266	16565	16014	17141	18608	19830	20829
21. Gross fixed capital formation	33	475	938	1244	1088	869	905	905	946	1072	1321	1740	2257	1097	1734	2398	2805	2959
22. Other capital expenditure	350	365	315	443	495	358	332	332	817	473	479	655	996	887	882	1062	1058	1265
23. Total expenditure	3216	6289	11133	12475	12806	13231	13328	13328	14017	13968	14931	16115	17219	16598	17990	19608	20677	21667
24. Tax burden	2347	5210	8244	8842	10109	10711	10282	10282	10358	11029	11478	12413	13327	13938	14693	15589	16532	17411
25. Net lending (+) or net borrowing (-)	-502	-404	-1753	-2249	-1290	-1001	-1199	-1199	-1532	-691	-791	-849	-654	-584	-849	-1000	-847	-838

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	17.2	16.3	15.3	14.8	15.6	15.4	16.3	16.3	17.2	18.5	18.4	18.3	18.7	18.1	18.0	18.3	18.2	18.2
2. Current taxes on income and wealth	8.4	9.6	8.7	9.1	10.0	10.3	9.6	9.6	6.3	6.8	6.6	6.8	6.9	7.4	7.4	6.9	6.9	7.0
3. Social contributions	14.6	13.1	12.3	12.4	13.5	13.5	12.9	12.9	13.0	13.0	12.9	12.9	13.1	13.6	12.8	12.4	12.2	12.0
4. Of which actual social contributions	14.5	13.0	12.2	12.3	13.4	13.4	12.8	12.8	12.9	12.9	12.8	12.8	13.0	13.5	12.7	12.4	12.2	12.0
5. Other current revenue, including sales	6.0	4.6	4.6	5.0	4.8	5.1	5.8	5.8	5.4	5.8	6.3	5.9	5.6	5.4	5.3	5.4	5.4	5.2
6. Total current revenue	46.2	43.6	41.0	41.3	44.0	44.3	44.6	44.6	41.9	44.1	44.1	43.9	44.2	44.5	43.4	43.0	42.7	42.4
7. Government consumption expenditure	22.8	21.0	22.1	22.0	20.8	21.3	22.0	22.0	20.7	20.0	19.7	20.0	19.8	20.2	20.2	19.8	19.4	19.1
8. Collective consumption	10.8	10.3	10.1	10.1	9.8	10.2	10.6	10.6	10.1	9.8	9.9	10.2	9.8	10.0	10.0	9.8	9.5	9.3
9. Social transfers in kind	12.0	10.8	12.0	11.9	11.0	11.2	11.4	11.4	10.6	10.2	9.8	9.8	10.0	10.2	10.2	10.0	9.8	9.7
10. Compensation of employees	11.6	10.6	12.3	11.9	11.4	11.3	11.2	11.2	10.1	9.9	10.0	10.2	10.5	10.9	10.9	10.8	10.1	9.9
11. Intermediate consumption	7.8	6.6	6.3	6.4	6.3	7.0	7.6	7.6	7.3	7.3	7.4	7.6	7.5	7.5	7.9	7.6	7.8	7.7
12. Social transfers other than in kind	14.9	12.5	14.2	14.7	15.1	15.5	16.0	16.0	15.2	15.1	14.7	13.8	13.0	12.8	12.2	11.8	11.3	11.1
13. Social transfers in kind via market producers	2.4	2.5	3.2	3.5	2.8	2.7	2.8	2.8	2.6	2.2	2.2	2.0	1.8	1.8	1.7	1.6	1.6	1.5
14. Interest	8.7	5.3	4.1	3.9	4.0	4.0	4.5	4.5	4.1	4.6	4.5	4.0	3.5	3.2	2.8	2.5	2.4	2.4
15. Subsidies	2.1	1.6	1.3	1.4	1.4	1.1	0.9	0.9	1.2	1.4	1.3	1.3	1.2	1.4	1.4	1.4	1.3	1.3
16. Other current expenditure	1.1	1.7	2.5	2.8	2.7	2.5	2.7	2.7	2.7	2.7	3.3	3.2	3.0	3.7	3.2	3.2	3.3	3.3
17. Total current expenditure	48.6	40.8	43.8	44.5	43.7	44.1	45.8	45.8	43.3	43.2	43.4	42.1	40.6	41.2	40.1	38.9	37.9	37.2
18. Gross saving	-2.4	2.8	-2.8	-3.2	0.3	0.2	-1.2	-1.2	-1.4	0.9	0.7	1.8	3.6	3.3	3.3	4.1	4.7	5.2
19. Capital transfers received	0.3	0.5	0.6	0.9	0.8	0.6	1.3	1.3	2.2	2.1	2.6	2.9	4.0	0.6	1.3	1.9	2.1	2.1
20. Total revenue	46.5	44.1	41.6	42.2	44.8	45.0	45.9	45.9	44.1	46.1	46.7	46.9	48.2	45.1	44.7	44.9	44.7	44.5
21. Gross fixed capital formation	0.6	3.6	4.2	5.1	4.2	3.2	3.4	3.4	3.3	3.7	4.4	5.3	6.6	3.1	4.5	5.8	6.3	6.3
22. Other capital expenditure	6.0	2.7	1.4	1.8	1.9	1.3	1.3	1.3	2.9	1.6	1.6	2.0	2.9	2.5	2.3	2.6	2.4	2.7
23. Total expenditure	55.1	47.1	49.3	51.4	49.9	48.7	50.4	50.4	49.5	48.5	49.4	49.5	50.1	46.8	46.9	47.3	46.6	46.3
24. Tax burden	40.2	39.0	36.5	36.5	39.4	39.4	38.9	38.9	36.6	38.3	37.9	38.1	38.8	39.3	38.3	37.6	37.3	37.2
25. Net lending (+) or net borrowing (-)	-8.6	-3.0	-7.8	-9.3	-5.0	-3.7	-4.5	-4.5	-5.4	-2.4	-2.6	-2.6	-1.9	-1.6	-2.2	-2.4	-1.9	-1.8

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	17.9	16.7	2.8	4.2	11.7	4.6	2.4	2.4	3.0	9.1	4.4	7.5	7.3	0.3	7.3	9.8	6.4	5.5
2. Current taxes on income and wealth	30.2	19.8	6.6	12.0	16.6	8.4	-9.1	-9.1	-16.9	10.1	2.2	10.7	8.4	10.1	7.6	1.2	7.0	6.9
3. Social contributions	14.4	15.1	8.7	7.8	15.6	5.8	-7.0	-7.0	13.5	1.3	4.6	7.6	6.8	7.4	1.7	5.1	5.0	4.2
4. Of which actual social contributions	14.4	15.2	8.7	7.8	15.8	5.8	-7.0	-7.0	13.7	1.4	4.6	7.6	6.7	7.7	1.6	5.1	5.0	4.2
5. Other current revenue, including sales	37.2	9.4	0.2	16.2	3.0	12.9	9.2	9.2	-2.6	9.8	13.0	1.3	-0.5	0.2	5.8	10.6	6.1	2.8
6. Total current revenue	21.5	16.1	5.0	8.3	12.9	6.7	-2.3	-2.3	1.6	6.9	5.3	7.1	6.3	3.9	5.4	7.0	6.0	5.0
7. Government consumption expenditure	15.4	14.2	7.5	7.1	-0.1	8.8	0.3	0.3	-0.1	-1.6	3.4	9.3	4.8	5.1	8.3	5.9	4.5	3.9
8. Collective consumption	14.7	16.1	6.5	7.5	2.6	10.2	1.3	1.3	-0.1	-1.5	6.4	10.6	1.8	5.4	8.5	5.5	4.0	3.4
9. Social transfers in kind	16.0	12.5	8.4	6.8	-2.5	7.6	-0.5	-0.5	-0.2	-1.6	0.6	8.1	8.0	4.8	8.1	6.3	5.0	4.3
10. Compensation of employees	12.2	13.9	6.1	4.2	1.1	5.5	-4.0	-4.0	-2.4	-0.6	6.3	10.2	7.7	7.3	8.2	6.8	0.7	3.6
11. Intermediate consumption	10.9	12.9	6.4	9.9	4.0	18.1	5.9	5.9	-0.8	1.6	5.8	11.2	4.3	2.9	14.3	4.4	9.8	4.4
12. Social transfers other than in kind	8.6	10.3	11.1	11.0	8.9	8.9	0.4	0.4	1.7	0.8	2.4	0.9	-0.3	1.3	3.1	4.8	2.5	3.3
13. Social transfers in kind via market producers	28.6	9.9	15.7	18.9	-14.3	0.1	1.1	1.1	5.8	-11.0	3.9	-3.3	-3.2	3.6	0.8	4.4	2.6	3.0
14. Interest	26.5	-9.6	0.4	2.1	10.8	6.3	7.7	7.7	5.1	12.1	4.1	-4.2	-7.1	-6.0	-6.8	-1.7	2.6	3.7
15. Subsidies	17.4	-0.5	-9.7	14.1	4.4	-15.4	-17.1	-17.1	18.9	14.1	-2.0	8.3	1.3	12.1	11.0	8.4	2.2	4.2
16. Other current expenditure 1)	0.2	0.2	0.2	0.3	0.0	-0.3	0.2	0.2	0.2	0.0	0.6	-0.1	-0.2	0.6	-0.4	-0.1	0.1	0.0
17. Total current expenditure	15.4	8.6	7.8	9.2	4.0	7.0	0.7	0.7	1.8	1.4	5.7	4.5	1.8	4.6	5.2	5.0	4.1	3.7
18. Gross saving 1)	2.5	2.8	-1.1	-0.4	3.5	-0.1	-1.4	-1.4	-0.1	2.3	-0.2	1.1	1.8	-0.3	0.0	0.7	0.7	0.4
19. Capital transfers received	81.1	15.8	53.4	56.9	0.1	-21.3	106.0	106.0	18.3	-4.3	32.5	22.1	41.8	-84.2	124.7	60.9	18.5	6.0
20. Total revenue	21.9	16.1	5.5	9.0	12.6	6.2	-0.8	-0.8	2.3	6.3	6.5	8.0	8.5	-3.3	7.0	8.6	6.6	5.0
21. Gross fixed capital formation	310.0	21.3	17.3	32.6	-12.6	-20.1	4.2	4.2	-5.0	13.3	23.2	31.7	29.7	-51.4	58.1	38.3	17.0	5.5
22. Other capital expenditure 1)	-3.0	0.5	-0.1	0.4	0.1	-0.6	-0.1	-0.1	1.5	-1.2	-0.1	0.4	0.9	-0.4	-0.2	0.3	-0.2	0.3
23. Total expenditure	12.6	11.0	8.4	12.1	2.7	3.3	0.7	0.7	4.4	-0.4	6.9	7.9	6.8	-3.6	8.4	9.0	5.5	4.8
24. Tax burden	19.2	16.9	5.9	7.2	14.3	6.0	-4.0	-4.0	2.2	6.5	4.1	8.1	7.4	4.6	5.4	6.1	6.0	5.3
25. Net lending (+) or net borrowing (-)	4.2	2.1	-1.2	-1.5	4.2	1.3	-0.9	-0.9	-0.9	3.0	-0.2	0.0	0.7	0.3	-0.6	-0.2	0.5	0.1

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	8.6	4.1	7.8	9.3	5.0	3.7	4.5	4.5	5.4	2.4	2.6	2.6	1.9	1.6	2.2	2.4	1.9	1.8
2. Interest payments (% of GDP)	8.7	4.7	4.1	3.9	4.0	4.0	4.5	4.5	4.1	4.6	4.5	4.0	3.5	3.2	2.8	2.5	2.4	2.4
3. Implicit interest rate 2)	:	9.8	7.4	6.9	6.6	6.5	6.1	6.1	5.4	5.8	6.1	5.6	4.9	4.3	4.0	3.7	3.6	3.6
4. Nominal GDP growth rate	28.6	15.5	6.9	7.5	5.9	5.9	-2.8	-2.8	4.0	1.7	5.1	7.7	5.5	3.2	8.1	8.1	6.9	5.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	4.1	7.8	9.3	5.0	3.7	4.5	4.5	5.4	2.4	2.6	2.6	1.9	1.6	2.2	2.4	1.9	1.8
6. Contribution of nominal GDP growth	:	-7.4	-3.8	-4.2	-3.6	-3.6	2.1	2.1	-3.1	-1.3	-3.8	-5.5	-4.0	-2.4	-5.7	-5.5	-4.7	-3.7
7. Stock-flow adjustment 3)	:	0.0	-2.2	-1.1	-0.4	6.1	-0.4	-0.4	-2.1	-3.2	0.0	2.4	2.1	0.0	0.9	2.8	0.2	0.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.1	-0.6	3.7	5.4	1.0	-0.4	0.1	0.1	1.3	-2.2	-1.9	-1.4	-1.6	-1.6	-0.6	-0.1	-0.5	-0.6
9. Snow-ball effect	:	-2.7	0.3	-0.4	0.5	0.4	6.6	6.6	1.1	3.2	0.7	-1.5	-0.5	0.9	-2.9	-3.0	-2.3	-1.4
10. Stock-flow adjustment 3)	:	0.0	-2.2	-1.1	-0.4	6.1	-0.4	-0.4	-2.1	-3.2	0.0	2.4	2.1	0.0	0.9	2.8	0.2	0.2
(% of GDP)																		
11. Change in gross debt 5)	:	-3.3	1.8	4.0	1.0	6.1	6.3	6.3	0.2	-2.1	-1.2	-0.5	0.0	-0.7	-2.6	-0.3	-2.6	-1.7
12. Level of gross debt (end of year)	84.1	51.9	60.5	64.5	65.5	71.6	77.8	77.8	80.5	78.4	77.1	76.6	76.6	75.9	73.3	72.9	70.3	68.6

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

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

3) Line 7 = line 10.

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

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

Table 26A

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

Poland	(Mrd PLN)																	
	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	49.0	97.0	137.0	151.0	171.0	185.0	176.0	176.0	217.0	212.0	213.0	221.0	231.0	252.0	274.0	297.0	318.0	335.0
2. Current taxes on income and wealth	39.0	53.0	68.0	79.0	98.0	107.0	98.0	98.0	105.0	113.0	111.0	117.0	125.0	132.0	146.0	166.0	178.0	188.0
3. Social contributions	42.0	104.0	131.0	140.0	152.0	157.0	166.0	166.0	191.0	212.0	221.0	227.0	243.0	257.0	276.0	295.0	316.0	340.0
4. Of which actual social contributions	39.0	97.0	122.0	130.0	141.0	145.0	153.0	153.0	176.0	197.0	205.0	210.0	226.0	239.0	258.0	275.0	295.0	318.0
5. Other current revenue, including sales	20.0	39.0	59.0	64.0	64.0	68.0	70.0	70.0	72.0	79.0	76.0	80.0	83.0	72.0	79.0	83.0	87.0	92.0
6. Total current revenue	150.0	292.0	395.0	434.0	485.0	518.0	511.0	511.0	585.0	617.0	622.0	645.0	681.0	713.0	775.0	841.0	899.0	955.0
7. Government consumption expenditure	65.0	135.0	181.0	198.0	215.0	239.0	257.0	257.0	283.0	292.0	300.0	313.0	325.0	333.0	352.0	370.0	391.0	415.0
8. Collective consumption	38.0	62.0	84.0	92.0	100.0	113.0	119.0	119.0	130.0	133.0	137.0	143.0	147.0	150.0	159.0	166.0	174.0	179.0
9. Social transfers in kind	27.0	73.0	97.0	106.0	115.0	126.0	138.0	138.0	153.0	159.0	164.0	169.0	178.0	183.0	192.0	204.0	216.0	236.0
10. Compensation of employees	39.0	82.0	108.0	114.0	124.0	139.0	151.0	151.0	165.0	168.0	172.0	181.0	187.0	193.0	203.0	213.0	226.0	243.0
11. Intermediate consumption	24.0	50.0	61.0	67.0	73.0	81.0	82.0	82.0	91.0	95.0	97.0	98.0	102.0	103.0	110.0	117.0	124.0	131.0
12. Social transfers other than in kind	58.0	120.0	155.0	162.0	168.0	181.0	199.0	199.0	217.0	228.0	240.0	248.0	257.0	284.0	300.0	319.0	338.0	358.0
13. Social transfers in kind via market producers	6.0	14.0	17.0	21.0	22.0	25.0	28.0	28.0	28.0	31.0	32.0	33.0	35.0	35.0	38.0	40.0	42.0	45.0
14. Interest	19.0	23.0	24.0	25.0	26.0	27.0	34.0	34.0	40.0	43.0	42.0	34.0	32.0	32.0	31.0	31.0	32.0	34.0
15. Subsidies	4.0	6.0	8.0	9.0	11.0	13.0	12.0	12.0	12.0	11.0	11.0	11.0	9.0	10.0	10.0	11.0	11.0	12.0
16. Other current expenditure	4.0	3.0	21.0	26.0	28.0	32.0	31.0	31.0	34.0	38.0	39.0	37.0	40.0	37.0	38.0	39.0	42.0	44.0
17. Total current expenditure	153.0	297.0	396.0	425.0	452.0	497.0	536.0	536.0	587.0	614.0	632.0	642.0	661.0	695.0	729.0	769.0	815.0	866.0
18. Gross saving	-3.0	-5.0	-1.0	9.0	33.0	20.0	-25.0	-25.0	-2.0	2.0	-10.0	4.0	20.0	18.0	45.0	71.0	83.0	88.0
19. Capital transfers received	0.0	0.0	6.0	5.0	6.0	6.0	8.0	8.0	27.0	21.0	16.0	21.0	20.0	11.0	15.0	17.0	19.0	22.0
20. Total revenue	151.0	292.0	400.0	440.0	491.0	523.0	519.0	519.0	612.0	638.0	638.0	666.0	702.0	723.0	790.0	858.0	918.0	977.0
21. Gross fixed capital formation	9.0	14.0	34.0	43.0	53.0	62.0	69.0	69.0	92.0	77.0	69.0	80.0	82.0	61.0	75.0	94.0	109.0	121.0
22. Other capital expenditure	2.0	3.0	10.0	10.0	8.0	11.0	13.0	13.0	9.0	7.0	6.0	8.0	7.0	9.0	13.0	13.0	13.0	14.0
23. Total expenditure	165.0	314.0	440.0	478.0	513.0	570.0	618.0	618.0	688.0	698.0	706.0	729.0	750.0	765.0	818.0	876.0	938.0	1001.0
24. Tax burden	126.0	246.0	326.0	360.0	411.0	439.0	428.0	428.0	499.0	523.0	529.0	548.0	582.0	624.0	679.0	740.0	793.0	843.0
25. Net lending (+) or net borrowing (-)	-14.0	-22.0	-39.0	-38.0	-22.0	-46.0	-100.0	-100.0	-76.0	-60.0	-68.0	-63.0	-49.0	-42.0	-28.0	-18.0	-19.0	-24.0

Table 26B

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

Poland	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	14.2	12.9	13.8	14.1	14.4	14.4	12.8	12.8	13.9	13.0	12.9	12.8	12.8	13.5	13.8	14.1	14.2	14.1
2. Current taxes on income and wealth	11.3	7.1	6.8	7.3	8.3	8.4	7.2	7.2	6.7	7.0	6.7	6.8	6.9	7.1	7.3	7.9	7.9	7.9
3. Social contributions	12.2	14.0	13.3	13.1	12.8	12.2	12.1	12.1	12.2	13.0	13.4	13.2	13.5	13.8	13.9	14.0	14.1	14.3
4. Of which actual social contributions	11.3	13.0	12.3	12.1	11.9	11.3	11.2	11.2	11.2	12.1	12.4	12.2	12.5	12.8	12.9	13.1	13.2	13.4
5. Other current revenue, including sales	5.9	5.2	5.9	6.0	5.4	5.3	5.1	5.1	4.6	4.8	4.6	4.7	4.6	3.9	4.0	3.9	3.9	3.9
6. Total current revenue	43.6	39.1	39.9	40.6	40.9	40.2	37.2	37.2	37.3	37.8	37.5	37.5	37.9	38.3	38.9	39.9	40.1	40.3
7. Government consumption expenditure	18.9	18.1	18.3	18.5	18.1	18.6	18.7	18.7	18.1	17.9	18.1	18.2	18.0	17.9	17.7	17.5	17.4	17.5
8. Collective consumption	11.0	8.3	8.5	8.6	8.4	8.8	8.7	8.7	8.3	8.2	8.3	8.3	8.2	8.1	8.0	7.9	7.8	7.5
9. Social transfers in kind	7.8	9.8	9.8	9.9	9.7	9.8	10.1	10.1	9.8	9.8	9.9	9.9	9.9	9.8	9.7	9.7	9.7	10.0
10. Compensation of employees	11.2	10.9	10.9	10.7	10.5	10.8	11.0	11.0	10.5	10.3	10.4	10.5	10.4	10.4	10.2	10.1	10.1	10.2
11. Intermediate consumption	7.0	6.7	6.2	6.2	6.1	6.3	6.0	6.0	5.8	5.8	5.8	5.7	5.7	5.6	5.5	5.5	5.5	5.5
12. Social transfers other than in kind	16.8	16.1	15.7	15.2	14.2	14.0	14.5	14.5	13.9	14.0	14.5	14.4	14.3	15.3	15.1	15.1	15.1	15.1
13. Social transfers in kind via market producers	1.7	1.9	1.8	2.0	1.8	1.9	2.0	2.0	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
14. Interest	5.6	3.0	2.5	2.4	2.2	2.1	2.5	2.5	2.5	2.7	2.5	2.0	1.8	1.7	1.6	1.5	1.4	1.4
15. Subsidies	1.0	0.8	0.8	0.9	0.9	1.0	0.9	0.9	0.8	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.5	0.5
16. Other current expenditure	1.1	0.5	2.2	2.4	2.4	2.5	2.3	2.3	2.2	2.3	2.3	2.1	2.2	2.0	1.9	1.8	1.9	1.9
17. Total current expenditure	44.5	39.8	40.0	39.7	38.1	38.7	39.1	39.1	37.5	37.7	38.1	37.3	36.7	37.3	36.7	36.5	36.4	36.5
18. Gross saving	-0.9	-0.6	-0.1	0.9	2.8	1.6	-1.8	-1.8	-0.1	0.1	-0.6	0.2	1.1	0.9	2.3	3.4	3.7	3.7
19. Capital transfers received	0.1	0.0	0.6	0.5	0.5	0.4	0.6	0.6	1.7	1.3	1.0	1.2	1.1	0.6	0.8	0.8	0.9	0.9
20. Total revenue	43.7	39.1	40.4	41.1	41.4	40.7	37.8	37.8	39.1	39.1	38.5	38.7	39.0	38.9	39.7	40.7	41.0	41.2
21. Gross fixed capital formation	2.7	1.9	3.4	4.0	4.5	4.8	5.0	5.0	5.9	4.7	4.1	4.7	4.5	3.3	3.8	4.5	4.9	5.1
22. Other capital expenditure	0.7	0.4	1.0	0.9	0.7	0.8	1.0	1.0	0.6	0.4	0.3	0.4	0.4	0.5	0.7	0.6	0.6	0.6
23. Total expenditure	47.9	42.1	44.4	44.7	43.2	44.3	45.0	45.0	43.9	42.9	42.6	42.4	41.7	41.1	41.1	41.6	41.9	42.2
24. Tax burden	36.6	32.9	33.0	33.6	34.6	34.1	31.2	31.2	31.8	32.1	31.9	31.9	32.4	33.5	34.1	35.1	35.4	35.6
25. Net lending (+) or net borrowing (-)	-4.2	-3.0	-4.0	-3.6	-1.9	-3.6	-7.3	-7.3	-4.8	-3.7	-4.1	-3.7	-2.7	-2.2	-1.4	-0.9	-0.9	-1.0

Table 26C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	27.0	4.4	8.9	10.5	13.3	8.0	-4.8	-4.8	8.9	-2.4	0.4	3.7	4.6	8.9	9.0	8.2	6.9	5.3
2. Current taxes on income and wealth	19.6	3.5	15.8	15.9	24.7	9.7	-8.7	-8.7	9.1	7.6	-2.0	4.9	6.9	6.3	10.1	13.9	6.8	6.0
3. Social contributions	27.7	5.2	6.4	6.7	8.8	3.3	5.8	5.8	11.2	11.4	4.3	2.7	7.0	5.5	7.4	6.9	7.3	7.5
4. Of which actual social contributions	28.3	4.7	6.6	6.7	9.1	2.8	5.5	5.5	11.7	11.8	4.1	2.7	7.4	5.7	7.9	6.9	7.3	7.5
5. Other current revenue, including sales	14.7	12.3	14.2	9.6	-1.1	6.4	3.3	3.3	2.2	10.0	-3.6	5.7	2.7	-12.8	9.3	5.3	5.5	5.2
6. Total current revenue	23.6	5.5	10.0	10.0	11.8	6.6	-1.3	-1.3	8.8	5.4	0.8	3.8	5.6	4.6	8.7	8.5	6.9	6.2
7. Government consumption expenditure	22.6	12.2	6.3	9.1	8.8	11.2	7.3	7.3	2.4	3.3	2.8	4.1	3.8	2.6	5.6	5.2	5.6	6.2
8. Collective consumption	20.2	9.1	5.2	8.9	8.7	13.0	5.1	5.1	0.7	2.8	2.6	4.8	2.7	2.0	6.1	4.5	4.6	2.7
9. Social transfers in kind	26.0	14.9	7.2	9.2	8.8	9.7	9.2	9.2	3.8	3.7	3.0	3.6	4.8	3.1	5.1	5.8	6.4	9.0
10. Compensation of employees	23.7	11.4	6.1	5.5	8.7	12.1	8.2	8.2	3.8	1.9	2.3	5.6	3.1	3.4	5.0	4.8	6.1	7.6
11. Intermediate consumption	30.6	10.7	1.0	8.9	8.8	11.7	1.0	1.0	-1.5	4.1	1.4	1.8	4.1	1.0	6.5	6.0	6.2	5.9
12. Social transfers other than in kind	25.6	6.7	4.0	4.5	3.6	7.3	10.3	10.3	2.6	5.0	5.2	3.2	3.9	10.5	5.6	6.5	6.0	5.8
13. Social transfers in kind via market producers	2.8	27.2	-4.4	21.1	3.4	12.6	11.8	11.8	0.9	8.9	5.1	2.3	5.6	2.0	6.2	5.6	6.0	6.3
14. Interest	-0.4	14.4	-3.5	3.8	2.1	5.1	23.7	23.7	10.2	9.2	-4.1	-19.0	-5.9	0.4	-1.6	0.3	3.4	3.8
15. Subsidies	33.5	2.0	-6.2	20.5	19.3	18.0	-6.6	-6.6	-9.5	-3.3	-3.0	2.2	-23.4	14.2	1.9	6.0	6.2	5.9
16. Other current expenditure 1)	0.1	0.1	0.9	0.3	0.0	0.1	-0.2	-0.2	0.0	0.1	0.0	-0.2	0.1	-0.2	-0.1	0.0	0.0	0.0
17. Total current expenditure	22.2	10.2	5.4	7.3	6.4	10.0	7.8	7.8	2.7	4.6	2.8	1.6	3.1	5.1	4.9	5.5	6.0	6.3
18. Gross saving 1)	0.5	-1.7	1.7	1.0	1.9	-1.2	-3.4	-3.4	2.2	0.3	-0.7	0.8	0.9	-0.2	1.3	1.1	0.3	0.0
19. Capital transfers received	6607.1	49.6	754.3	-4.1	4.3	-0.2	37.2	37.2	46.4	-21.2	-24.6	30.2	-3.8	-46.7	41.0	15.0	12.0	12.0
20. Total revenue	33.4	5.4	11.3	9.8	11.7	6.6	-0.9	-0.9	10.1	4.2	0.0	4.5	5.3	3.1	9.2	8.7	7.0	6.4
21. Gross fixed capital formation	38.7	-31.2	24.6	27.4	24.0	16.0	11.9	11.9	13.5	-15.7	-11.4	16.9	1.7	-24.9	22.9	25.0	16.0	11.0
22. Other capital expenditure 1)	4.0	0.1	0.6	-0.1	-0.3	0.2	0.1	0.1	-0.1	-0.1	-0.1	0.1	0.0	0.1	0.2	0.0	0.0	0.0
23. Total expenditure	33.6	7.6	8.1	8.7	7.4	11.0	8.5	8.5	3.8	1.6	1.1	3.3	2.9	2.0	6.9	7.2	7.0	6.7
24. Tax burden	25.1	4.3	9.6	10.1	14.4	6.7	-2.4	-2.4	9.9	4.7	1.3	3.6	6.2	7.2	8.8	9.0	7.1	6.3
25. Net lending (+) or net borrowing (-)	-0.4	-0.7	1.1	0.4	1.7	-1.7	-3.7	-3.7	2.5	1.1	-0.4	0.4	1.0	0.5	0.8	0.5	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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	4.2	4.8	4.0	3.6	1.9	3.6	7.3	7.3	4.8	3.7	4.1	3.7	2.7	2.2	1.4	0.9	0.9	1.0
2. Interest payments (% of GDP)	5.6	3.1	2.5	2.4	2.2	2.1	2.5	2.5	2.5	2.7	2.5	2.0	1.8	1.7	1.6	1.5	1.4	1.4
3. Implicit interest rate 2)	:	8.9	5.8	5.5	5.1	5.2	5.7	5.7	5.2	5.1	4.7	3.6	3.6	3.4	3.1	3.1	3.1	3.1
4. Nominal GDP growth rate	36.9	4.4	6.2	8.0	11.0	8.3	6.7	6.7	8.4	4.0	1.7	3.8	4.6	3.4	6.9	6.0	6.2	5.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.2	4.8	4.0	3.6	1.9	3.6	7.3	7.3	4.8	3.7	4.1	3.7	2.7	2.2	1.4	0.9	0.9	1.0
6. Contribution of nominal GDP growth	:	-1.5	-2.6	-3.4	-4.7	-3.4	-2.9	-2.9	-4.1	-2.1	-0.9	-2.1	-2.2	-1.7	-3.5	-2.9	-2.9	-2.7
7. Stock-flow adjustment 3)	:	-2.4	0.0	0.4	0.0	1.9	-1.2	-1.2	0.3	-2.0	-1.2	-6.9	0.4	2.4	-1.6	0.6	1.1	0.8
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.4	1.7	1.5	1.2	-0.3	1.5	4.8	4.8	2.3	1.1	1.6	1.7	0.9	0.5	-0.2	-0.6	-0.6	-0.4
9. Snow-ball effect	:	1.6	-0.1	-1.1	-2.5	-1.3	-0.5	-0.5	-1.6	0.6	1.6	-0.1	-0.5	0.0	-1.9	-1.4	-1.4	-1.3
10. Stock-flow adjustment 3)	:	-2.4	0.0	0.4	0.0	1.9	-1.2	-1.2	0.3	-2.0	-1.2	-6.9	0.4	2.4	-1.6	0.6	1.1	0.8
(% of GDP)																		
11. Change in gross debt 5)	:	0.9	1.4	0.5	-2.8	2.1	3.1	3.1	1.0	-0.4	2.0	-5.3	0.9	2.9	-3.7	-1.4	-0.9	-0.8
12. Level of gross debt (end of year)	47.6	37.3	46.4	46.9	44.2	46.3	49.4	49.4	54.1	53.7	55.7	50.4	51.3	54.2	50.6	49.2	48.3	47.4

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

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

3) Line 7 = line 10.

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

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

Table 27A

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

Romania

(Mrd RON)

	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	0.7	9.6	37.2	44.2	51.6	60.7	54.3	54.3	73.1	78.0	80.6	84.8	94.4	86.1	88.1	95.7	102.9	110.2
2. Current taxes on income and wealth	0.8	5.8	15.4	20.7	27.9	34.6	31.5	31.5	34.0	34.5	37.6	41.4	47.0	49.2	52.1	44.1	48.2	52.5
3. Social contributions	0.6	9.3	29.6	35.6	43.6	52.0	51.3	51.3	50.8	52.0	54.8	57.0	57.6	67.0	80.2	108.3	115.7	123.6
4. Of which actual social contributions	0.6	9.0	27.9	33.7	40.8	48.6	47.6	47.6	50.8	52.0	54.8	57.0	57.6	61.3	72.4	99.7	107.0	114.5
5. Other current revenue, including sales	0.3	2.6	10.6	14.0	19.3	23.1	21.4	21.4	24.4	25.3	29.2	30.7	34.3	30.7	32.0	37.8	40.3	42.8
6. Total current revenue	2.4	27.4	92.8	114.5	142.4	170.3	158.5	158.5	182.3	189.7	202.3	213.8	233.3	233.0	252.4	285.9	307.1	329.2
7. Government consumption expenditure	0.9	13.6	46.6	54.6	65.5	85.7	85.5	85.5	79.7	86.2	90.2	96.5	99.1	115.4	134.4	155.0	166.3	177.7
8. Collective consumption	0.5	7.6	26.4	30.1	37.1	45.1	43.1	43.1	41.4	46.6	47.3	52.3	52.7	62.2	71.9	79.1	84.9	90.7
9. Social transfers in kind	0.4	6.1	20.2	24.5	28.4	40.6	42.4	42.4	38.4	39.6	42.8	44.2	46.5	53.3	62.5	75.9	81.5	87.0
10. Compensation of employees	0.5	6.4	25.3	31.9	40.4	54.1	54.8	54.8	44.1	46.4	51.7	52.6	55.7	68.8	84.4	102.6	111.3	120.0
11. Intermediate consumption	0.5	7.6	18.6	20.9	27.1	33.9	32.1	32.1	32.4	35.6	36.4	40.4	42.3	42.7	44.1	48.1	52.0	56.0
12. Social transfers other than in kind	0.7	7.9	26.1	30.4	38.3	53.3	63.8	63.8	66.8	66.5	68.1	70.0	75.2	81.4	92.8	101.3	109.4	128.6
13. Social transfers in kind via market producers	0.0	0.2	2.6	2.8	3.6	4.5	3.4	3.4	7.5	5.7	6.4	6.7	6.5	6.6	6.8	7.4	8.0	8.7
14. Interest	0.1	3.2	3.6	2.9	2.9	3.6	7.6	7.6	9.0	10.4	11.2	11.0	11.6	11.5	11.6	13.4	14.8	16.3
15. Subsidies	0.3	1.8	5.0	6.8	6.4	5.7	5.6	5.6	4.8	3.9	3.4	2.6	3.0	2.6	3.0	3.4	3.6	3.9
16. Other current expenditure	0.1	0.4	2.6	2.7	8.0	7.5	9.3	9.3	12.1	15.1	12.1	15.5	17.7	13.8	18.0	22.2	23.9	25.0
17. Total current expenditure	2.3	27.6	83.7	98.5	126.7	162.7	176.6	176.6	176.7	183.7	189.3	198.9	211.9	227.4	260.7	298.3	323.0	358.5
18. Gross saving	0.2	-0.2	9.1	16.0	15.6	7.7	-18.1	-18.1	5.6	6.0	13.0	15.0	21.4	5.6	-8.3	-12.3	-15.9	-29.3
19. Capital transfers received	0.0	0.1	0.9	0.4	5.6	4.0	2.4	2.4	8.4	10.2	9.6	14.6	19.8	11.4	11.5	15.3	17.0	17.3
20. Total revenue	2.5	27.4	93.8	114.8	147.9	174.3	160.9	160.9	190.7	199.9	211.9	228.5	253.1	244.4	263.9	301.2	324.0	346.4
21. Gross fixed capital formation	0.3	2.8	8.2	18.0	26.2	35.0	30.6	30.6	30.7	28.6	28.8	29.1	37.5	27.7	21.9	26.9	28.9	32.0
22. Other capital expenditure	0.0	0.8	4.2	5.7	6.6	5.6	1.8	1.8	13.8	9.4	7.5	8.9	8.6	11.7	5.9	7.1	6.5	7.0
23. Total expenditure	2.6	31.2	96.1	122.2	159.5	203.2	209.0	209.0	221.1	221.7	225.6	236.8	258.0	266.7	288.6	332.3	358.4	397.5
24. Tax burden	2.1	24.7	80.5	98.3	120.3	143.6	134.1	134.1	158.3	165.0	173.5	183.7	199.6	197.3	213.6	240.2	258.7	278.0
25. Net lending (+) or net borrowing (-)	-0.2	-3.7	-2.3	-7.3	-11.6	-28.9	-48.1	-48.1	-30.4	-21.8	-13.7	-8.4	-5.0	-22.3	-24.7	-31.1	-34.3	-51.0

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	9.3	11.9	12.8	12.7	12.0	11.3	10.3	10.3	13.1	13.1	12.7	12.7	13.2	11.3	10.3	10.1	10.1	10.1
2. Current taxes on income and wealth	10.6	7.2	5.3	6.0	6.5	6.4	6.0	6.0	6.1	5.8	5.9	6.2	6.6	6.4	6.1	4.7	4.7	4.8
3. Social contributions	7.8	11.4	10.2	10.3	10.2	9.7	9.7	9.7	9.1	8.8	8.6	8.5	8.1	8.8	9.3	11.4	11.3	11.3
4. Of which actual social contributions	7.6	11.0	9.6	9.7	9.5	9.0	9.0	9.0	9.1	8.8	8.6	8.5	8.1	8.0	8.4	10.5	10.5	10.5
5. Other current revenue, including sales	4.2	3.2	3.6	4.0	4.5	4.3	4.1	4.1	4.4	4.3	4.6	4.6	4.8	4.0	3.7	4.0	4.0	3.9
6. Total current revenue	31.8	33.7	32.0	33.0	33.2	31.7	30.1	30.1	32.6	31.9	31.8	32.0	32.7	30.4	29.4	30.2	30.1	30.1
7. Government consumption expenditure	12.2	16.8	16.0	15.7	15.3	15.9	16.2	16.2	14.3	14.5	14.2	14.4	13.9	15.1	15.6	16.4	16.3	16.2
8. Collective consumption	6.4	9.3	9.1	8.7	8.6	8.4	8.2	8.2	7.4	7.9	7.4	7.8	7.4	8.1	8.4	8.4	8.3	8.3
9. Social transfers in kind	5.8	7.5	6.9	7.1	6.6	7.5	8.1	8.1	6.9	6.7	6.7	6.6	6.5	7.0	7.3	8.0	8.0	8.0
10. Compensation of employees	6.6	7.9	8.7	9.2	9.4	10.1	10.4	10.4	7.9	7.8	8.1	7.9	7.8	9.0	9.8	10.8	10.9	11.0
11. Intermediate consumption	6.1	9.4	6.4	6.0	6.3	6.3	6.1	6.1	5.8	6.0	5.7	6.0	5.9	5.6	5.1	5.1	5.1	5.1
12. Social transfers other than in kind	9.2	9.7	9.0	8.7	8.9	9.9	12.1	12.1	11.9	11.2	10.7	10.5	10.6	10.6	10.8	10.7	10.7	11.8
13. Social transfers in kind via market producers	0.4	0.3	0.9	0.8	0.8	0.8	0.6	0.6	1.3	1.0	1.0	1.0	0.9	0.9	0.8	0.8	0.8	0.8
14. Interest	1.6	3.9	1.2	0.8	0.7	0.7	1.4	1.4	1.6	1.8	1.8	1.7	1.6	1.5	1.3	1.4	1.4	1.5
15. Subsidies	4.0	2.3	1.7	2.0	1.5	1.1	1.1	1.1	0.9	0.7	0.5	0.4	0.4	0.3	0.4	0.4	0.4	0.4
16. Other current expenditure	1.6	0.5	0.9	0.8	1.9	1.4	1.8	1.8	2.2	2.5	1.9	2.3	2.5	1.8	2.1	2.3	2.3	2.3
17. Total current expenditure	29.5	33.9	28.8	28.4	29.5	30.2	33.6	33.6	31.6	30.9	29.8	29.7	29.7	29.7	30.4	31.5	31.7	32.8
18. Gross saving	2.3	-0.2	3.1	4.6	3.6	1.4	-3.4	-3.4	1.0	1.0	2.1	2.2	3.0	0.7	-1.0	-1.3	-1.6	-2.7
19. Capital transfers received	0.3	0.1	0.3	0.1	1.3	0.7	0.5	0.5	1.5	1.7	1.5	2.2	2.8	1.5	1.3	1.6	1.7	1.6
20. Total revenue	32.1	33.8	32.3	33.1	34.5	32.4	30.6	30.6	34.1	33.7	33.3	34.2	35.5	31.9	30.7	31.8	31.8	31.7
21. Gross fixed capital formation	4.1	3.4	2.8	5.2	6.1	6.5	5.8	5.8	5.5	4.8	4.5	4.4	5.3	3.6	2.6	2.8	2.8	2.9
22. Other capital expenditure	0.5	1.0	1.4	1.6	1.5	1.0	0.3	0.3	2.5	1.6	1.2	1.3	1.2	1.5	0.7	0.7	0.6	0.6
23. Total expenditure	34.1	38.3	33.1	35.2	37.2	37.8	39.7	39.7	39.5	37.3	35.5	35.4	36.2	34.9	33.6	35.1	35.1	36.3
24. Tax burden	27.4	30.3	27.7	28.3	28.0	26.7	25.5	25.5	28.3	27.8	27.3	27.5	28.0	25.8	24.9	25.4	25.4	25.4
25. Net lending (+) or net borrowing (-)	-2.0	-4.6	-0.8	-2.1	-2.7	-5.4	-9.1	-9.1	-5.4	-3.7	-2.2	-1.3	-0.7	-2.9	-2.9	-3.3	-3.4	-4.7

Table 27C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	41.1	43.4	28.3	18.5	16.8	17.7	-10.6	-10.6	16.5	6.7	3.4	5.1	11.3	-8.8	2.3	8.6	7.5	7.1
2. Current taxes on income and wealth	38.3	36.0	-3.1	34.8	34.6	24.0	-8.8	-8.8	11.1	1.4	9.1	10.1	13.6	4.6	5.9	-15.3	9.2	9.0
3. Social contributions	42.0	47.6	24.1	20.1	22.6	19.1	-1.4	-1.4	2.5	2.3	5.5	4.0	1.1	16.3	19.7	35.0	6.8	6.8
4. Of which actual social contributions	41.6	47.7	22.4	20.6	21.4	19.0	-2.1	-2.1	11.0	2.3	5.5	4.0	1.1	6.3	18.3	37.7	7.2	7.0
5. Other current revenue, including sales	25.8	38.4	2.7	32.6	37.7	19.8	-7.3	-7.3	-3.0	3.6	15.6	4.9	11.9	-10.6	4.2	18.3	6.7	6.2
6. Total current revenue	38.4	42.6	17.4	23.3	24.4	19.7	-7.0	-7.0	8.5	4.0	6.7	5.7	9.1	-0.1	8.3	13.3	7.4	7.2
7. Government consumption expenditure	42.6	47.9	29.3	17.2	20.0	30.9	-0.3	-0.3	-2.5	8.1	4.5	7.0	2.7	16.4	16.4	15.4	7.3	6.9
8. Collective consumption	26.1	66.3	30.4	13.9	23.2	21.7	-4.5	-4.5	7.7	12.7	1.5	10.5	0.7	18.0	15.6	10.0	7.3	6.9
9. Social transfers in kind	60.8	30.0	27.9	21.4	16.2	42.8	4.5	4.5	-11.4	3.3	8.1	3.2	5.1	14.6	17.3	21.5	7.3	6.9
10. Compensation of employees	44.6	42.4	25.5	26.4	26.6	33.9	1.3	1.3	-12.9	5.1	11.5	1.7	5.9	23.6	22.7	21.5	8.5	7.8
11. Intermediate consumption	44.8	44.5	34.7	12.3	29.5	25.0	-5.2	-5.2	12.2	10.1	2.2	11.0	4.5	1.0	3.2	9.1	8.1	7.8
12. Social transfers other than in kind	47.0	37.7	18.7	16.3	26.3	39.1	19.6	19.6	-1.3	-0.4	2.3	2.8	7.4	8.2	14.1	9.1	8.1	17.5
13. Social transfers in kind via market producers	46.4	17.9	22.0	11.0	24.9	27.6	-26.0	-26.0	31.1	-23.3	11.5	4.6	-3.0	1.9	3.3	9.1	8.1	7.8
14. Interest	69.0	14.6	0.0	-19.4	-0.8	24.5	113.9	113.9	13.4	15.2	7.2	-1.1	5.5	-1.5	0.8	15.6	10.3	10.3
15. Subsidies	56.8	47.1	-0.4	37.3	-5.9	-10.6	-2.5	-2.5	-10.4	-19.2	-11.2	-25.1	14.8	-12.7	17.0	11.3	8.1	7.8
16. Other current expenditure 1)	-0.8	0.1	-0.3	-0.1	1.1	-0.5	0.4	0.4	0.2	0.4	-0.6	0.4	0.2	-0.7	0.3	0.2	0.0	-0.1
17. Total current expenditure	44.7	38.4	20.3	17.6	28.7	28.4	8.6	8.6	0.2	4.0	3.0	5.1	6.6	7.3	14.7	14.4	8.3	11.0
18. Gross saving 1)	-1.4	1.1	-0.7	1.5	-1.0	-2.2	-4.9	-4.9	2.6	0.0	1.0	0.2	0.8	-2.3	-1.7	-0.3	-0.3	-1.1
19. Capital transfers received	-100.0	349.8	-2.9	-61.7	1430.7	-28.3	-39.8	-39.8	26.4	21.0	-5.8	52.2	35.3	-42.2	0.8	32.9	10.9	1.9
20. Total revenue	37.1	42.9	17.2	22.5	28.8	17.9	-7.7	-7.7	9.2	4.8	6.0	7.8	10.8	-3.4	8.0	14.1	7.6	6.9
21. Gross fixed capital formation	41.0	208.8	18.5	119.7	45.6	33.2	-12.5	-12.5	1.5	-6.8	0.7	1.1	28.9	-26.2	-20.7	22.8	7.3	10.8
22. Other capital expenditure 1)	0.1	-0.5	-1.0	0.2	-0.1	-0.5	-0.7	-0.7	1.6	-0.9	-0.4	0.1	-0.1	0.3	-0.8	0.1	-0.1	0.0
23. Total expenditure	44.7	44.0	16.2	27.1	30.6	27.4	2.8	2.8	4.7	0.3	1.8	5.0	8.9	3.4	8.2	15.2	7.8	10.9
24. Tax burden	40.1	44.2	18.9	22.1	22.4	19.4	-6.7	-6.7	13.5	4.2	5.2	5.8	8.7	-1.2	8.3	12.5	7.7	7.5
25. Net lending (+) or net borrowing (-)	-1.6	-0.2	0.3	-1.3	-0.6	-2.7	-3.8	-3.8	1.5	1.8	1.5	0.9	0.6	-2.2	0.0	-0.4	-0.1	-1.3

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	2.0	3.4	0.8	2.1	2.7	5.4	9.1	9.1	5.4	3.7	2.2	1.3	0.7	2.9	2.9	3.3	3.4	4.7	
2. Interest payments (% of GDP)	1.6	3.4	1.2	0.8	0.7	0.7	1.4	1.4	1.6	1.8	1.8	1.7	1.6	1.5	1.3	1.4	1.4	1.5	
3. Implicit interest rate 2)	:	22.2	7.7	6.3	6.7	7.0	11.4	11.4	5.7	5.5	5.1	4.6	4.4	4.3	4.1	4.4	4.4	4.4	
4. Nominal GDP growth rate	44.9	45.6	16.8	19.5	23.6	25.4	-2.2	-2.2	5.9	6.2	7.0	5.2	6.6	7.4	12.2	10.3	7.7	7.3	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	2.0	3.4	0.8	2.1	2.7	5.4	9.1	9.1	5.4	3.7	2.2	1.3	0.7	2.9	2.9	3.3	3.4	4.7	
6. Contribution of nominal GDP growth	:	-7.0	-2.7	-2.6	-2.3	-2.4	0.3	0.3	-1.7	-2.0	-2.4	-1.9	-2.4	-2.6	-4.1	-3.3	-2.5	-2.4	
7. Stock-flow adjustment 3)	:	6.9	-1.0	-3.0	-0.8	-2.4	0.2	0.2	0.6	1.2	0.9	2.2	0.3	-0.8	-1.1	0.0	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	0.4	0.0	-0.4	1.3	2.0	4.7	7.7	7.7	3.8	1.9	0.4	-0.4	-0.9	1.4	1.5	1.9	1.9	3.2	
9. Snow-ball effect	:	-3.6	-1.4	-1.7	-1.7	-1.7	1.7	1.7	0.0	-0.2	-0.7	-0.2	-0.8	-1.1	-2.7	-1.9	-1.0	-0.9	
10. Stock-flow adjustment 3)	:	6.9	-1.0	-3.0	-0.8	-2.4	0.2	0.2	0.6	1.2	0.9	2.2	0.3	-0.8	-1.1	0.0	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	3.3	-2.9	-3.4	-0.4	0.5	9.7	9.7	4.4	2.9	0.6	1.6	-1.4	-0.5	-2.2	0.0	0.9	2.2	
12. Level of gross debt (end of year)	6.6	25.7	15.7	12.3	11.9	12.4	22.1	22.1	34.2	37.0	37.6	39.2	37.8	37.3	35.1	35.1	35.9	38.2	

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

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

3) Line 7 = line 10.

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

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

Table 28A

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

Sweden

(Mrd SEK)

	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	405	539	655	683	725	757	744	744	802	817	835	860	916	987	1032	1075	1113	1152
2. Current taxes on income and wealth	355	509	608	654	664	635	608	608	645	642	671	701	771	825	867	895	923	950
3. Social contributions	112	122	102	98	106	112	112	112	123	125	128	132	139	146	153	160	167	173
4. Of which actual social contributions	102	119	99	94	102	107	107	107	118	119	123	126	132	139	146	152	158	164
5. Other current revenue, including sales	188	172	204	211	239	254	244	244	258	259	262	253	255	263	269	274	278	282
6. Total current revenue	1060	1342	1570	1646	1734	1758	1708	1708	1829	1843	1895	1946	2081	2221	2321	2404	2480	2556
7. Government consumption expenditure	481	584	723	762	793	833	861	861	921	955	993	1032	1087	1154	1196	1249	1296	1342
8. Collective consumption	147	179	196	206	213	227	239	239	257	271	283	291	300	306	314	326	336	345
9. Social transfers in kind	334	405	526	555	581	607	622	622	664	684	710	740	787	848	882	924	960	997
10. Compensation of employees	254	294	371	388	407	422	424	424	446	465	481	500	522	552	580	609	634	659
11. Intermediate consumption	178	195	232	248	256	273	286	286	306	311	321	329	341	353	359	377	390	403
12. Social transfers other than in kind	324	353	435	447	449	462	488	488	492	516	539	545	561	578	591	612	622	634
13. Social transfers in kind via market producers	38	57	76	81	86	93	103	103	120	125	132	141	154	172	173	177	182	186
14. Interest	97	79	51	50	55	53	38	38	41	34	30	27	19	18	16	14	12	17
15. Subsidies	66	36	41	45	47	49	51	51	60	62	63	67	66	70	72	74	76	78
16. Other current expenditure	133	160	190	193	189	195	194	194	203	205	218	223	232	234	252	263	274	284
17. Total current expenditure	1089	1174	1396	1452	1488	1548	1585	1585	1668	1717	1785	1831	1895	1977	2043	2127	2190	2260
18. Gross saving	-29	168	174	195	246	209	123	123	161	126	111	115	186	244	278	277	291	296
19. Capital transfers received	5	5	6	4	4	3	3	3	4	14	14	5	11	7	8	6	6	6
20. Total revenue	1065	1347	1576	1650	1737	1761	1711	1711	1832	1857	1909	1952	2092	2228	2329	2410	2487	2563
21. Gross fixed capital formation	97	94	119	128	135	144	148	148	162	168	168	173	176	193	210	225	237	246
22. Other capital expenditure	11	2	7	2	3	3	2	2	10	8	8	9	15	10	5	8	13	13
23. Total expenditure	1197	1270	1523	1582	1627	1696	1735	1735	1840	1893	1961	2013	2085	2179	2258	2360	2440	2519
24. Tax burden	869	1174	1367	1436	1497	1505	1465	1465	1571	1583	1634	1693	1826	1957	2051	2129	2201	2272
25. Net lending (+) or net borrowing (-)	-132	77	53	69	111	65	-24	-24	-7	-36	-52	-61	7	49	71	51	47	43

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	21.5	22.6	22.5	22.0	22.0	22.3	22.6	22.6	21.9	22.2	22.1	21.8	21.8	22.5	22.5	22.4	22.3	22.3
2. Current taxes on income and wealth	18.8	21.3	20.9	21.1	20.1	18.7	18.5	18.5	17.6	17.4	17.8	17.8	18.4	18.8	18.9	18.6	18.5	18.4
3. Social contributions	5.9	5.1	3.5	3.2	3.2	3.3	3.4	3.4	3.4	3.4	3.4	3.4	3.3	3.3	3.3	3.3	3.3	3.3
4. Of which actual social contributions	5.4	5.0	3.4	3.0	3.1	3.2	3.3	3.3	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
5. Other current revenue, including sales	10.0	7.2	7.0	6.8	7.2	7.5	7.4	7.4	7.1	7.0	6.9	6.4	6.1	6.0	5.9	5.7	5.6	5.5
6. Total current revenue	56.2	56.3	53.9	53.1	52.5	51.8	51.9	51.9	49.9	50.0	50.2	49.4	49.5	50.6	50.7	50.1	49.8	49.5
7. Government consumption expenditure	25.5	24.5	24.8	24.5	24.0	24.6	26.1	26.1	25.2	25.9	26.3	26.2	25.9	26.3	26.1	26.0	26.0	26.0
8. Collective consumption	7.8	7.5	6.7	6.7	6.4	6.7	7.3	7.3	7.0	7.4	7.5	7.4	7.1	7.0	6.9	6.8	6.7	6.7
9. Social transfers in kind	17.7	17.0	18.1	17.9	17.6	17.9	18.9	18.9	18.1	18.5	18.8	18.8	18.7	19.3	19.3	19.2	19.3	19.3
10. Compensation of employees	13.5	12.4	12.7	12.5	12.3	12.5	12.9	12.9	12.2	12.6	12.8	12.7	12.4	12.6	12.7	12.7	12.7	12.8
11. Intermediate consumption	9.4	8.2	8.0	8.0	7.8	8.1	8.7	8.7	8.4	8.4	8.5	8.4	8.1	8.0	7.8	7.9	7.8	7.8
12. Social transfers other than in kind	17.2	14.8	14.9	14.4	13.6	13.6	14.8	14.8	13.4	14.0	14.3	13.8	13.4	13.2	12.9	12.8	12.5	12.3
13. Social transfers in kind via market producers	2.0	2.4	2.6	2.6	2.6	2.7	3.1	3.1	3.3	3.4	3.5	3.6	3.7	3.9	3.8	3.7	3.6	3.6
14. Interest	5.1	3.3	1.7	1.6	1.7	1.6	1.2	1.2	1.1	0.9	0.8	0.7	0.4	0.4	0.4	0.3	0.3	0.3
15. Subsidies	3.5	1.5	1.4	1.5	1.4	1.5	1.5	1.5	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.5	1.5	1.5
16. Other current expenditure	7.1	6.7	6.5	6.2	5.7	5.8	5.9	5.9	5.5	5.6	5.8	5.7	5.5	5.3	5.5	5.5	5.5	5.5
17. Total current expenditure	57.8	49.3	48.0	46.8	45.1	45.7	48.1	48.1	45.6	46.5	47.3	46.5	45.1	45.1	44.6	44.3	43.9	43.8
18. Gross saving	-1.6	7.0	6.0	6.3	7.4	6.2	3.7	3.7	4.4	3.4	2.9	2.9	4.4	5.6	6.1	5.8	5.8	5.7
19. Capital transfers received	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.4	0.1	0.3	0.2	0.2	0.1	0.1	0.1
20. Total revenue	56.5	56.5	54.1	53.2	52.6	51.9	52.0	52.0	50.1	50.3	50.6	49.5	49.8	50.8	50.9	50.2	49.9	49.6
21. Gross fixed capital formation	5.1	3.9	4.1	4.1	4.1	4.3	4.5	4.5	4.4	4.6	4.5	4.4	4.2	4.4	4.6	4.7	4.8	4.8
22. Other capital expenditure	0.6	0.1	0.3	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.2	0.2	0.4	0.2	0.1	0.2	0.3	0.3
23. Total expenditure	63.5	53.3	52.3	51.0	49.3	50.0	52.7	52.7	50.3	51.3	52.0	51.1	49.6	49.7	49.3	49.1	48.9	48.8
24. Tax burden	46.1	49.3	47.0	46.3	45.3	44.4	44.5	44.5	42.9	42.9	43.3	43.0	43.5	44.6	44.8	44.3	44.2	44.0
25. Net lending (+) or net borrowing (-)	-7.0	3.2	1.8	2.2	3.4	1.9	-0.7	-0.7	-0.2	-1.0	-1.4	-1.6	0.2	1.1	1.6	1.1	0.9	0.8

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	6.7	-0.1	4.5	4.4	6.1	4.4	-1.6	-1.6	2.6	1.9	2.2	3.0	6.5	7.8	4.5	4.2	3.5	3.5
2. Current taxes on income and wealth	7.5	10.2	9.8	7.5	1.6	-4.4	-4.2	-4.2	0.9	-0.4	4.4	4.6	10.0	6.9	5.2	3.3	3.1	2.8
3. Social contributions	11.8	21.1	-4.9	-4.4	8.1	5.7	0.0	0.0	8.4	0.9	2.8	3.2	5.4	4.7	5.0	4.5	4.1	3.8
4. Of which actual social contributions	12.7	21.7	-5.3	-4.7	8.3	5.6	-0.3	-0.3	8.4	0.6	2.9	2.9	5.1	4.6	5.0	4.5	4.2	3.8
5. Other current revenue, including sales	-1.9	0.9	9.0	3.6	13.2	6.2	-4.1	-4.1	3.7	0.3	1.0	-3.2	0.5	3.3	2.4	1.5	1.5	1.6
6. Total current revenue	6.0	5.5	6.4	4.9	5.3	1.4	-2.8	-2.8	2.5	0.8	2.8	2.7	6.9	6.7	4.5	3.6	3.2	3.1
7. Government consumption expenditure	4.1	2.6	3.1	5.4	4.2	5.0	3.3	3.3	3.9	3.7	4.0	3.9	5.3	6.2	3.7	4.5	3.7	3.6
8. Collective consumption	1.6	4.3	1.9	5.1	2.9	6.7	5.3	5.3	4.4	5.4	4.4	2.9	2.9	2.0	2.7	3.7	3.2	2.7
9. Social transfers in kind	5.1	1.9	3.5	5.5	4.7	4.4	2.5	2.5	3.7	3.0	3.8	4.3	6.3	7.7	4.0	4.8	3.9	3.9
10. Compensation of employees	5.4	4.8	2.6	4.5	4.8	3.9	0.3	0.3	3.0	4.3	3.6	3.8	4.6	5.7	5.1	4.9	4.1	3.8
11. Intermediate consumption	-2.1	-0.1	3.7	7.1	3.2	6.7	4.7	4.7	3.7	1.5	3.3	2.6	3.5	3.5	1.8	5.1	3.4	3.3
12. Social transfers other than in kind	-2.1	2.2	2.1	2.7	0.5	2.9	5.7	5.7	0.0	4.9	4.6	1.0	2.9	3.0	2.3	3.6	1.5	2.0
13. Social transfers in kind via market producers	8.3	17.0	3.9	6.1	6.6	8.0	11.3	11.3	6.3	3.5	5.9	6.9	8.9	11.8	0.5	2.5	2.5	2.5
14. Interest	3.9	-8.2	7.5	-1.3	8.6	-2.8	-27.8	-27.8	11.6	-18.4	-9.7	-11.8	-29.8	-3.2	-11.5	-12.0	-12.0	35.0
15. Subsidies	-11.2	-13.6	7.4	11.0	3.0	6.0	2.6	2.6	7.8	3.7	1.5	5.9	-0.3	4.7	2.9	2.8	2.8	2.9
16. Other current expenditure 1)	-0.3	-0.4	0.0	-0.3	-0.5	0.0	0.1	0.1	-0.2	0.0	0.2	-0.1	-0.1	-0.2	0.2	0.0	0.0	0.0
17. Total current expenditure	0.1	1.5	3.2	4.0	2.5	4.0	2.3	2.3	2.5	2.9	4.0	2.6	3.5	4.3	3.4	4.1	2.9	3.2
18. Gross saving 1)	3.3	1.9	1.6	0.3	1.2	-1.3	-2.4	-2.4	0.0	-1.0	-0.5	0.0	1.5	1.1	0.5	-0.3	0.1	-0.1
19. Capital transfers received	-8.4	7.0	18.9	-38.6	-10.6	-12.5	7.1	7.1	19.4	270.7	-2.6	-60.8	106.8	-37.6	9.0	-18.7	2.0	1.5
20. Total revenue	5.9	5.5	6.4	4.7	5.3	1.3	-2.8	-2.8	2.5	1.3	2.8	2.2	7.2	6.5	4.5	3.5	3.2	3.1
21. Gross fixed capital formation	-1.1	-3.7	3.6	7.2	5.6	7.0	2.3	2.3	2.1	3.5	0.2	3.0	1.5	9.7	8.8	7.3	5.4	3.6
22. Other capital expenditure 1)	-0.5	-0.2	0.2	-0.2	0.0	0.0	0.0	0.0	0.2	-0.1	0.0	0.0	0.1	-0.1	-0.1	0.1	0.1	0.0
23. Total expenditure	-0.8	0.8	3.5	3.9	2.8	4.3	2.3	2.3	2.9	2.9	3.6	2.7	3.6	4.5	3.6	4.5	3.4	3.3
24. Tax burden	7.4	6.2	5.9	5.0	4.2	0.6	-2.7	-2.7	2.3	0.8	3.2	3.6	7.9	7.2	4.8	3.8	3.4	3.2
25. Net lending (+) or net borrowing (-)	3.9	2.5	1.5	0.4	1.1	-1.4	-2.6	-2.6	-0.2	-0.8	-0.4	-0.2	1.7	1.0	0.4	-0.5	-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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1. Net borrowing (% of GDP) 1)	7.0	-1.4	-1.8	-2.2	-3.4	-1.9	0.7	0.7	0.2	1.0	1.4	1.6	-0.2	-1.1	-1.6	-1.1	-0.9	-0.8	
2. Interest payments (% of GDP)	5.1	2.6	1.7	1.6	1.7	1.6	1.2	1.2	1.1	0.9	0.8	0.7	0.4	0.4	0.4	0.3	0.3	0.3	
3. Implicit interest rate 2)	:	5.3	3.7	3.5	4.0	4.1	3.0	3.0	3.0	2.4	2.2	1.7	1.0	1.0	0.9	0.8	0.7	1.0	
4. Nominal GDP growth rate	8.0	4.1	3.6	6.6	6.4	2.7	-2.9	-2.9	3.9	0.8	2.3	4.4	6.6	4.4	4.4	4.9	3.8	3.5	
(% of GDP)																			
Budgetary constraint based on the deficit																			
5. Deficit (net borrowing) 1)	7.0	-1.4	-1.8	-2.2	-3.4	-1.9	0.7	0.7	0.2	1.0	1.4	1.6	-0.2	-1.1	-1.6	-1.1	-0.9	-0.8	
6. Contribution of nominal GDP growth	:	-2.0	-1.7	-3.0	-2.6	-1.0	1.1	1.1	-1.4	-0.3	-0.9	-1.7	-2.8	-1.9	-1.8	-1.9	-1.4	-1.2	
7. Stock-flow adjustment 3)	:	4.9	3.8	0.1	1.3	1.5	1.8	1.8	0.5	-0.5	2.1	5.0	1.7	1.1	1.8	0.0	0.0	0.0	
Budgetary constraint based on the primary deficit																			
8. Primary deficit 4)	1.9	-4.0	-3.6	-3.8	-5.0	-3.5	-0.4	-0.4	-0.9	0.1	0.6	0.9	-0.6	-1.5	-1.9	-1.3	-1.2	-1.2	
9. Snow-ball effect	:	0.6	0.0	-1.4	-1.0	0.5	2.3	2.3	-0.3	0.6	-0.1	-1.0	-2.4	-1.4	-1.4	-1.6	-1.1	-0.9	
10. Stock-flow adjustment 3)	:	4.9	3.8	0.1	1.3	1.5	1.8	1.8	0.5	-0.5	2.1	5.0	1.7	1.1	1.8	0.0	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	1.5	0.3	-5.2	-4.7	-1.5	3.6	3.6	-0.8	0.2	2.6	4.8	-1.3	-1.8	-1.5	-3.0	-2.3	-2.1	
12. Level of gross debt (end of year)	69.5	52.2	49.1	43.9	39.2	37.7	41.3	41.3	37.8	38.1	40.7	45.5	44.2	42.4	40.8	37.8	35.5	33.5	

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

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

3) Line 7 = line 10.

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

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

Table 29A

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

	(Mrd EUR)																			
	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	1077	1119	1152	1203	1269	1348	1425	1425	1347	1422	1483	1525	1551	1595	1646	1684	1752	1817	1887	1950
2. Current taxes on income and wealth	1017	1019	1022	1069	1142	1256	1366	1366	1241	1280	1342	1410	1463	1498	1552	1599	1686	1742	1808	1867
3. Social contributions	1185	1224	1266	1304	1346	1404	1474	1474	1521	1553	1604	1635	1663	1698	1739	1792	1863	1930	1966	2033
4. Of which actual social contributions	1099	1135	1173	1209	1248	1304	1369	1369	1407	1437	1487	1515	1542	1576	1617	1667	1736	1800	1833	1897
5. Other current revenue, including sales	397	405	404	423	448	479	512	512	550	571	595	604	619	618	613	609	619	635	646	660
6. Total current revenue	3676	3767	3843	3999	4205	4488	4777	4777	4659	4825	5025	5174	5295	5408	5550	5685	5919	6123	6306	6510
7. Government consumption expenditure	1617	1708	1781	1845	1931	2024	2115	2115	2306	2361	2383	2400	2441	2479	2529	2591	2667	2749	2839	2932
8. Collective consumption	640	668	694	720	749	780	811	811	882	895	901	909	923	928	937	957	983	1008	1034	1060
9. Social transfers in kind	978	1040	1087	1124	1182	1244	1304	1304	1424	1466	1482	1491	1518	1551	1591	1634	1685	1740	1805	1871
10. Compensation of employees	854	897	933	963	1003	1043	1085	1085	1170	1192	1198	1199	1215	1230	1249	1276	1313	1357	1398	1441
11. Intermediate consumption	400	425	439	461	490	514	546	546	604	624	632	637	647	656	670	682	701	720	743	765
12. Social transfers other than in kind	1269	1336	1390	1439	1491	1542	1598	1598	1772	1829	1854	1901	1947	1981	2023	2070	2122	2181	2267	2341
13. Social transfers in kind via market producers	371	394	413	426	444	473	494	494	549	567	578	587	604	623	642	668	690	710	739	766
14. Interest	298	289	276	270	271	275	294	294	288	292	324	328	308	291	269	254	243	237	241	246
15. Subsidies	116	119	118	116	116	122	130	130	153	157	156	155	159	173	181	183	186	196	198	185
16. Other current expenditure	190	196	209	216	235	245	254	254	272	283	287	298	325	319	324	330	326	345	360	371
17. Total current expenditure	3498	3656	3778	3892	4049	4214	4401	4401	4807	4945	5028	5103	5205	5272	5358	5462	5581	5746	5946	6114
18. Gross saving	177	112	65	107	155	274	376	376	-149	-120	-3	71	90	136	191	222	338	378	360	396
19. Capital transfers received	33	37	60	52	48	47	49	49	52	48	58	56	62	62	72	57	55	63	69	70
20. Total revenue	3708	3804	3903	4051	4253	4535	4826	4826	4710	4873	5084	5230	5358	5470	5622	5742	5975	6186	6375	6580
21. Gross fixed capital formation	264	268	290	295	308	336	362	362	400	392	376	355	347	347	361	341	360	388	413	435
22. Other capital expenditure	108	116	116	122	123	124	118	118	142	186	141	177	146	135	139	118	142	131	125	125
23. Total expenditure	3870	4040	4184	4309	4481	4674	4881	4881	5349	5523	5546	5636	5698	5754	5859	5922	6083	6265	6483	6673
24. Tax burden	3216	3298	3386	3517	3690	3938	4192	4192	4030	4166	4346	4478	4589	4703	4858	5003	5226	5410	5580	5767
25. Net lending (+) or net borrowing (-)	-162	-235	-281	-257	-228	-139	-56	-56	-639	-649	-462	-405	-340	-284	-237	-180	-108	-79	-108	-94

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	2020
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	13.4	13.4	13.4	13.5	13.4
2. Current taxes on income and wealth	12.3	11.9	11.6	11.6	11.9	12.4	12.7	12.7	11.7	11.6	11.9	12.4	12.7	12.7	12.7	12.7	12.9	12.9	12.9	12.8
3. Social contributions	14.4	14.3	14.4	14.2	14.1	13.9	13.7	13.7	14.3	14.1	14.2	14.3	14.4	14.4	14.2	14.3	14.3	14.3	14.0	14.0
4. Of which actual social contributions	13.3	13.3	13.4	13.2	13.0	12.9	12.7	12.7	13.3	13.1	13.1	13.3	13.4	13.4	13.2	13.3	13.3	13.3	13.1	13.1
5. Other current revenue, including sales	4.8	4.7	4.6	4.6	4.7	4.7	4.8	4.8	5.2	5.2	5.3	5.3	5.4	5.2	5.0	4.9	4.7	4.7	4.6	4.5
6. Total current revenue	44.6	44.1	43.8	43.6	43.9	44.3	44.4	44.4	43.9	43.9	44.4	45.4	46.0	45.9	45.4	45.3	45.4	45.3	45.0	44.8
7. Government consumption expenditure	19.6	20.0	20.3	20.1	20.2	20.0	19.7	19.7	21.7	21.5	21.0	21.1	21.2	21.0	20.7	20.6	20.5	20.3	20.3	20.2
8. Collective consumption	7.8	7.8	7.9	7.9	7.8	7.7	7.5	7.5	8.3	8.1	8.0	8.0	8.0	7.9	7.7	7.6	7.5	7.5	7.4	7.3
9. Social transfers in kind	11.9	12.2	12.4	12.3	12.3	12.3	12.1	12.1	13.4	13.3	13.1	13.1	13.2	13.2	13.0	13.0	12.9	12.9	12.9	12.9
10. Compensation of employees	10.4	10.5	10.6	10.5	10.5	10.3	10.1	10.1	11.0	10.8	10.6	10.5	10.5	10.4	10.2	10.2	10.1	10.0	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	5.3	5.3	5.3
12. Social transfers other than in kind	15.4	15.6	15.8	15.7	15.6	15.2	14.9	14.9	16.7	16.6	16.4	16.7	16.9	16.8	16.6	16.5	16.3	16.1	16.2	16.1
13. Social transfers in kind via market producers	4.5	4.6	4.7	4.6	4.6	4.7	4.6	4.6	5.2	5.2	5.1	5.2	5.2	5.3	5.3	5.3	5.3	5.3	5.3	5.3
14. Interest	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.7	2.7	2.7	2.9	2.9	2.7	2.5	2.2	2.0	1.9	1.8	1.7	1.7
15. Subsidies	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4	1.4	1.4	1.3
16. Other current expenditure	2.3	2.3	2.4	2.4	2.5	2.4	2.4	2.4	2.6	2.6	2.5	2.6	2.8	2.7	2.7	2.6	2.5	2.6	2.6	2.5
17. Total current expenditure	42.4	42.8	43.0	42.4	42.3	41.6	40.9	40.9	45.3	45.0	44.4	44.8	45.2	44.7	43.9	43.5	42.8	42.5	42.4	42.1
18. Gross saving	2.2	1.3	0.7	1.2	1.6	2.7	3.5	3.5	-1.4	-1.1	0.0	0.6	0.8	1.2	1.6	1.8	2.6	2.8	2.6	2.7
19. Capital transfers received	0.4	0.4	0.7	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.4	0.5	0.5	0.5
20. Total revenue	45.0	44.5	44.5	44.1	44.4	44.8	44.9	44.9	44.4	44.3	44.9	45.9	46.5	46.4	46.0	45.8	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	2.8	2.9	2.9	3.0
22. Other capital expenditure	1.3	1.4	1.3	1.3	1.3	1.2	1.1	1.1	1.3	1.7	1.2	1.6	1.3	1.1	1.1	0.9	1.1	1.0	0.9	0.9
23. Total expenditure	46.9	47.3	47.7	47.0	46.8	46.2	45.4	45.4	50.4	50.2	49.0	49.5	49.4	48.8	48.0	47.2	46.6	46.4	46.3	45.9
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	39.8	39.9	40.1	40.0	39.8	39.7
25. Net lending (+) or net borrowing (-)	-2.0	-2.8	-3.2	-2.8	-2.4	-1.4	-0.5	-0.5	-6.0	-5.9	-4.1	-3.6	-3.0	-2.4	-1.9	-1.4	-0.8	-0.6	-0.8	-0.6

Table 29C

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

EU-27	(EUR; annual percentage changes unless otherwise stated)																		
	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	4.0	2.9	4.5	5.5	6.2	5.7	-0.2	-0.2	5.5	4.3	2.8	1.7	2.8	3.2	2.3	4.0	3.7	3.8	3.4
2. Current taxes on income and wealth	0.2	0.3	4.6	6.8	10.0	8.8	1.3	1.3	3.1	4.9	5.1	3.7	2.4	3.6	3.0	5.5	3.3	3.7	3.3
3. Social contributions	3.3	3.4	3.0	3.2	4.4	4.9	4.4	4.4	2.1	3.3	1.9	1.7	2.1	2.4	3.1	3.9	3.6	1.9	3.4
4. Of which actual social contributions	3.3	3.3	3.0	3.3	4.5	5.0	4.4	4.4	2.1	3.5	1.9	1.8	2.2	2.6	3.1	4.1	3.7	1.8	3.5
5. Other current revenue, including sales	2.0	-0.3	4.8	5.8	7.1	6.7	7.6	7.6	3.8	4.3	1.5	2.4	-0.1	-0.8	-0.6	1.6	2.6	1.8	2.1
6. Total current revenue	2.5	2.0	4.1	5.1	6.7	6.5	2.5	2.5	3.6	4.1	3.0	2.3	2.1	2.6	2.4	4.1	3.4	3.0	3.2
7. Government consumption expenditure	5.6	4.3	3.6	4.7	4.8	4.5	5.7	5.7	2.4	0.9	0.7	1.7	1.6	2.0	2.5	2.9	3.0	3.3	3.2
8. Collective consumption	4.4	3.9	3.8	3.9	4.3	3.9	6.0	6.0	1.5	0.7	0.8	1.5	0.6	1.0	2.1	2.7	2.6	2.5	2.5
9. Social transfers in kind	6.4	4.5	3.4	5.2	5.2	4.8	5.6	5.6	3.0	1.1	0.7	1.8	2.2	2.6	2.7	3.1	3.3	3.7	3.6
10. Compensation of employees	5.0	3.9	3.2	4.2	4.0	4.0	5.3	5.3	1.9	0.5	0.0	1.3	1.2	1.6	2.2	2.9	3.3	3.0	3.1
11. Intermediate consumption	6.3	3.4	4.9	6.3	4.9	6.3	6.7	6.7	3.4	1.2	0.8	1.7	1.3	2.2	1.7	2.8	2.8	3.1	3.1
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	1.8	2.1	2.3	2.5	2.8	3.9	3.2
13. Social transfers in kind via market producers	6.3	4.8	3.1	4.3	6.4	4.4	5.6	5.6	3.2	1.9	1.6	2.9	3.1	3.1	4.2	3.2	3.0	4.0	3.6
14. Interest	-3.3	-4.5	-1.9	0.1	1.5	7.1	5.1	5.1	1.5	10.8	1.2	-6.0	-5.7	-7.3	-5.9	-4.1	-2.6	1.9	2.0
15. Subsidies	2.2	-1.0	-1.3	-0.6	5.7	6.2	4.3	4.3	2.9	-1.0	-0.7	2.5	9.2	4.6	1.2	1.7	5.0	1.4	-7.0
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0	0.1	0.2	-0.1	-0.1	0.0	-0.1	0.1	0.0	0.0
17. Total current expenditure	4.5	3.3	3.0	4.0	4.1	4.4	5.4	5.4	2.9	1.7	1.5	2.0	1.3	1.6	1.9	2.2	2.9	3.5	2.8
18. Gross saving 1)	-0.8	-0.6	0.4	0.5	1.1	0.8	-1.2	-1.2	0.3	1.1	0.6	0.2	0.4	0.4	0.2	0.8	0.2	-0.2	0.2
19. Capital transfers received	12.6	63.2	-13.0	-7.2	-2.9	3.4	-12.3	-12.3	-6.6	21.0	-4.0	11.4	-0.5	15.7	-20.1	-3.5	13.7	10.0	0.9
20. Total revenue	2.6	2.6	3.8	5.0	6.6	6.4	2.3	2.3	3.5	4.3	2.9	2.4	2.1	2.8	2.1	4.0	3.5	3.1	3.2
21. Gross fixed capital formation	1.7	8.0	1.7	4.6	9.1	7.8	6.9	6.9	-1.9	-4.1	-5.5	-2.4	0.0	4.1	-5.4	5.3	7.9	6.3	5.4
22. Other capital expenditure 1)	0.0	0.0	0.0	0.0	-0.1	-0.1	0.1	0.1	0.3	-0.4	0.3	-0.3	-0.1	0.0	-0.2	0.1	-0.1	-0.1	0.0
23. Total expenditure	4.4	3.6	3.0	4.0	4.3	4.4	5.7	5.7	3.2	0.4	1.6	1.1	1.0	1.8	1.1	2.7	3.0	3.5	2.9
24. Tax burden	2.5	2.7	3.8	4.9	6.7	6.5	1.8	1.8	3.4	4.3	3.0	2.5	2.5	3.3	3.0	4.4	3.5	3.1	3.4
25. Net lending (+) or net borrowing (-)	-0.8	-0.5	0.4	0.4	1.0	0.9	-1.5	-1.5	0.1	1.8	0.5	0.6	0.5	0.5	0.5	0.6	0.2	-0.2	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	2020
1. Net borrowing (% of GDP) 1)	2.0	2.8	3.2	2.8	2.4	1.4	0.5	0.5	6.0	5.9	4.1	3.6	3.0	2.4	1.9	1.4	0.8	0.6	0.8	0.6
2. Interest payments (% of GDP)	3.6	3.4	3.1	2.9	2.8	2.7	2.7	2.7	2.7	2.7	2.9	2.9	2.7	2.5	2.2	2.0	1.9	1.8	1.7	1.7
3. Implicit interest rate 2)	5.8	5.4	5.0	4.7	4.5	4.3	4.5	4.5	4.0	3.7	3.7	3.5	3.2	2.9	2.6	2.4	2.3	2.2	2.2	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	3.6	3.0	0.6	1.1	2.3	3.7	2.7	3.9	3.6	3.8	3.7
(% of GDP)																				
Budgetary constraint based on the deficit																				
5. Deficit (net borrowing) 1)	2.0	2.8	3.2	2.8	2.4	1.4	0.5	0.5	6.0	5.9	4.1	3.6	3.0	2.4	1.9	1.4	0.8	0.6	0.8	0.6
6. Contribution of nominal GDP growth	-2.9	-2.3	-1.7	-2.9	-2.7	-3.6	-3.8	-3.8	3.0	-2.6	-2.3	-0.5	-1.0	-1.9	-3.1	-2.3	-3.2	-2.9	-2.9	-2.8
7. Stock-flow adjustment 3)	0.1	-0.7	-0.4	0.4	0.6	0.2	0.5	0.5	1.6	1.5	0.2	0.9	0.0	-0.2	-0.8	0.0	0.0	0.3	0.2	0.2
Budgetary constraint based on the primary deficit																				
8. Primary deficit 4)	-1.7	-0.6	0.1	-0.1	-0.4	-1.3	-2.2	-2.2	3.3	3.3	1.2	0.7	0.3	-0.1	-0.3	-0.6	-1.0	-1.2	-0.9	-1.0
9. Snow-ball effect	0.7	1.1	1.5	0.1	0.1	-0.9	-1.0	-1.0	5.7	0.0	0.5	2.4	1.7	0.5	-0.9	-0.3	-1.3	-1.1	-1.2	-1.1
10. Stock-flow adjustment 3)	0.1	-0.7	-0.4	0.4	0.6	0.2	0.5	0.5	1.6	1.5	0.2	0.9	0.0	-0.2	-0.8	0.0	0.0	0.3	0.2	0.2
(% of GDP)																				
11. Change in gross debt 5)	-0.9	-0.2	1.1	0.3	0.2	-2.0	-2.7	-2.7	10.7	4.8	1.9	4.0	2.0	0.2	-1.9	-0.8	-2.4	-2.0	-2.0	-2.0
12. Level of gross debt (end of year)	64.7	64.5	65.6	65.9	66.1	64.1	61.4	61.4	74.8	79.6	81.6	85.6	87.5	87.8	85.8	85.0	82.6	80.6	78.6	76.7

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

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

3) Line 7 = line 10.

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

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

Table 30A

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

United Kingdom

(Mrd GBP)

	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	96.1	133.8	161.0	170.0	178.8	176.7	165.9	165.9	206.6	212.4	222.0	233.4	241.2	252.3	263.6	273.0	280.7	290.2
2. Current taxes on income and wealth	109.7	163.9	211.4	225.6	239.1	240.3	225.9	225.9	242.2	236.9	244.0	249.5	259.8	275.8	291.0	301.3	312.5	322.5
3. Social contributions	54.0	73.8	105.0	110.6	115.4	121.6	119.4	119.4	126.6	129.5	132.1	135.9	142.9	151.8	160.8	166.6	171.6	176.1
4. Of which actual social contributions	48.6	69.6	103.6	109.2	114.1	119.8	117.3	117.3	125.2	128.1	130.8	134.5	141.3	150.2	159.6	165.4	170.3	174.8
5. Other current revenue, including sales	20.8	26.9	40.5	45.6	50.6	54.1	54.5	54.5	52.7	54.6	74.4	67.4	68.5	70.3	76.2	77.8	80.1	82.6
6. Total current revenue	280.5	398.3	518.0	551.8	584.0	592.7	565.7	565.7	628.1	633.3	672.3	686.3	712.3	750.2	791.5	818.8	844.9	871.4
7. Government consumption expenditure	140.5	179.4	268.9	285.5	296.7	316.2	331.1	331.1	338.3	345.0	346.6	357.1	361.0	368.0	372.8	379.9	387.0	393.7
8. Collective consumption	64.7	76.1	108.8	112.7	115.2	122.4	124.4	124.4	124.8	126.9	124.4	126.1	126.9	127.3	127.5	131.3	135.0	138.8
9. Social transfers in kind	75.8	103.3	160.1	172.8	181.4	193.9	206.7	206.7	213.5	218.1	222.2	231.0	234.2	240.7	245.3	248.6	252.0	254.9
10. Compensation of employees	78.2	95.4	143.9	151.9	156.5	160.5	166.0	166.0	170.0	170.6	166.5	170.2	172.7	178.3	184.5	190.0	194.9	199.8
11. Intermediate consumption	50.8	67.8	107.4	117.4	124.9	138.4	148.7	148.7	145.5	147.7	154.9	160.8	159.6	159.9	159.8	160.8	162.6	165.0
12. Social transfers other than in kind	110.3	123.4	166.3	171.7	183.2	196.4	217.8	217.8	234.3	245.3	249.6	255.2	260.6	264.0	265.5	273.2	280.7	289.2
13. Social transfers in kind via market producers	11.7	18.5	31.3	33.8	34.8	36.7	38.2	38.2	40.6	41.5	41.2	43.1	46.0	47.9	49.1	50.2	51.7	52.5
14. Interest	26.2	26.6	27.1	28.8	33.1	34.3	28.3	28.3	51.8	48.4	49.6	49.0	43.9	48.0	55.4	51.8	52.1	52.4
15. Subsidies	4.5	4.1	7.2	8.7	8.9	8.8	9.4	9.4	8.0	9.1	8.9	9.9	11.6	13.2	15.9	18.6	19.1	19.7
16. Other current expenditure	16.4	25.3	35.8	36.9	38.2	37.7	41.1	41.1	43.4	43.6	45.3	41.1	39.5	39.0	37.0	38.4	39.6	41.0
17. Total current expenditure	298.0	361.2	519.0	549.2	579.6	612.9	649.5	649.5	693.5	706.2	716.0	729.3	733.9	750.3	767.2	782.5	799.7	818.0
18. Gross saving	-17.5	37.2	-1.0	2.6	4.3	-20.2	-83.7	-83.7	-65.4	-72.9	-43.7	-43.0	-21.6	-0.1	24.3	36.3	45.2	53.4
19. Capital transfers received	1.8	2.7	11.7	5.3	5.9	27.4	6.5	6.5	3.9	4.5	7.1	7.8	7.5	7.3	8.2	8.4	8.6	8.9
20. Total revenue	282.3	401.0	529.7	557.1	589.8	620.0	572.3	572.3	631.9	637.7	679.4	694.1	719.9	757.4	799.7	827.2	853.6	880.3
21. Gross fixed capital formation	19.0	18.3	42.3	36.5	38.5	46.9	50.7	50.7	48.3	46.2	45.7	50.8	51.0	52.1	54.0	56.1	59.5	66.8
22. Other capital expenditure	9.3	6.5	12.0	12.0	12.4	41.7	27.0	27.0	13.4	22.6	12.2	13.1	15.1	12.8	15.3	15.9	16.4	16.8
23. Total expenditure	326.2	386.0	573.4	597.6	630.5	701.4	727.2	727.2	755.2	775.0	773.9	793.3	800.0	815.2	836.6	854.5	875.6	901.6
24. Tax burden	261.0	371.7	481.7	511.0	538.4	564.7	516.1	516.1	580.0	583.5	603.9	624.3	649.6	686.0	720.8	746.6	770.6	794.8
25. Net lending (+) or net borrowing (-)	-43.9	15.0	-43.7	-40.5	-40.6	-81.4	-155.0	-155.0	-123.3	-137.2	-94.5	-99.2	-80.2	-57.8	-36.9	-27.3	-22.0	-21.3

Table 30B

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

United Kingdom

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

	1995	2000	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	11.4	12.3	11.6	11.6	11.6	11.2	10.8	10.8	12.6	12.5	12.6	12.7	12.7	12.8	12.9	12.9	12.9	13.0
2. Current taxes on income and wealth	13.0	15.0	15.2	15.4	15.5	15.2	14.7	14.7	14.7	14.0	13.9	13.5	13.7	14.0	14.2	14.3	14.4	14.4
3. Social contributions	6.4	6.8	7.6	7.5	7.5	7.7	7.8	7.8	7.7	7.6	7.5	7.4	7.5	7.7	7.9	7.9	7.9	7.9
4. Of which actual social contributions	5.7	6.4	7.5	7.5	7.4	7.6	7.6	7.6	7.6	7.6	7.4	7.3	7.5	7.6	7.8	7.8	7.8	7.8
5. Other current revenue, including sales	2.5	2.5	2.9	3.1	3.3	3.4	3.5	3.5	3.2	3.2	4.2	3.7	3.6	3.6	3.7	3.7	3.7	3.7
6. Total current revenue	33.1	36.6	37.3	37.6	37.9	37.5	36.8	36.8	38.2	37.4	38.2	37.2	37.6	38.1	38.7	38.8	38.9	38.9
7. Government consumption expenditure	16.6	16.5	19.4	19.5	19.2	20.0	21.5	21.5	20.6	20.4	19.7	19.4	19.0	18.7	18.2	18.0	17.8	17.6
8. Collective consumption	7.6	7.0	7.8	7.7	7.5	7.7	8.1	8.1	7.6	7.5	7.1	6.8	6.7	6.5	6.2	6.2	6.2	6.2
9. Social transfers in kind	9.0	9.5	11.5	11.8	11.8	12.3	13.4	13.4	13.0	12.9	12.6	12.5	12.4	12.2	12.0	11.8	11.6	11.4
10. Compensation of employees	9.2	8.8	10.4	10.4	10.2	10.2	10.8	10.8	10.3	10.1	9.5	9.2	9.1	9.1	9.0	9.0	9.0	8.9
11. Intermediate consumption	6.0	6.2	7.7	8.0	8.1	8.8	9.7	9.7	8.8	8.7	8.8	8.7	8.4	8.1	7.8	7.6	7.5	7.4
12. Social transfers other than in kind	13.0	11.3	12.0	11.7	11.9	12.4	14.2	14.2	14.2	14.5	14.2	13.8	13.7	13.4	13.0	12.9	12.9	12.9
13. Social transfers in kind via market producers	1.4	1.7	2.3	2.3	2.3	2.3	2.5	2.5	2.5	2.5	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.3
14. Interest	3.1	2.4	2.0	2.0	2.2	2.2	1.8	1.8	3.1	2.9	2.8	2.7	2.3	2.4	2.7	2.5	2.4	2.3
15. Subsidies	0.5	0.4	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.7	0.8	0.9	0.9	0.9
16. Other current expenditure	1.9	2.3	2.6	2.5	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.2	2.1	2.0	1.8	1.8	1.8	1.8
17. Total current expenditure	35.2	33.2	37.4	37.5	37.6	38.8	42.2	42.2	42.2	41.7	40.7	39.5	38.7	38.1	37.5	37.1	36.8	36.5
18. Gross saving	-2.1	3.4	-0.1	0.2	0.3	-1.3	-5.4	-5.4	-4.0	-4.3	-2.5	-2.3	-1.1	0.0	1.2	1.7	2.1	2.4
19. Capital transfers received	0.2	0.2	0.8	0.4	0.4	1.7	0.4	0.4	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
20. Total revenue	33.3	36.8	38.1	38.0	38.3	39.2	37.2	37.2	38.4	37.6	38.6	37.6	38.0	38.5	39.1	39.2	39.3	39.3
21. Gross fixed capital formation	2.2	1.7	3.0	2.5	2.5	3.0	3.3	3.3	2.9	2.7	2.6	2.8	2.7	2.6	2.6	2.7	2.7	3.0
22. Other capital expenditure	1.1	0.6	0.9	0.8	0.8	2.6	1.8	1.8	0.8	1.3	0.7	0.7	0.8	0.6	0.7	0.8	0.8	0.8
23. Total expenditure	38.5	35.4	41.3	40.8	40.9	44.4	47.3	47.3	45.9	45.7	43.9	43.0	42.2	41.4	40.9	40.5	40.3	40.3
24. Tax burden	30.8	34.1	34.7	34.9	34.9	35.7	33.6	33.6	35.3	34.4	34.3	33.9	34.3	34.8	35.3	35.4	35.5	35.5
25. Net lending (+) or net borrowing (-)	-5.2	1.4	-3.1	-2.8	-2.6	-5.2	-10.1	-10.1	-7.5	-8.1	-5.4	-5.4	-4.2	-2.9	-1.8	-1.3	-1.0	-1.0

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	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	7.6	6.3	2.2	5.6	5.2	-1.2	-6.1	-6.1	8.2	2.8	4.5	5.2	3.3	4.6	4.4	3.6	2.8	3.4
2. Current taxes on income and wealth	4.8	9.6	11.1	6.7	6.0	0.5	-6.0	-6.0	3.0	-2.2	3.0	2.3	4.1	6.2	5.5	3.6	3.7	3.2
3. Social contributions	6.2	6.8	7.7	5.3	4.4	5.3	-1.8	-1.8	3.4	2.3	2.0	2.9	5.1	6.2	6.0	3.6	3.0	2.6
4. Of which actual social contributions	4.7	7.0	7.7	5.4	4.4	5.0	-2.1	-2.1	3.5	2.3	2.1	2.8	5.1	6.3	6.3	3.6	3.0	2.6
5. Other current revenue, including sales	5.2	11.6	12.0	12.6	10.8	6.9	0.8	0.8	-3.4	3.5	36.3	-9.3	1.6	2.6	8.4	2.2	2.9	3.1
6. Total current revenue	6.1	8.1	7.6	6.5	5.8	1.5	-4.5	-4.5	4.1	0.8	6.2	2.1	3.8	5.3	5.5	3.4	3.2	3.1
7. Government consumption expenditure	4.8	6.8	6.8	6.2	3.9	6.6	4.7	4.7	0.3	2.0	0.5	3.0	1.1	1.9	1.3	1.9	1.9	1.7
8. Collective consumption	4.9	7.2	5.3	3.6	2.3	6.2	1.7	1.7	-0.4	1.7	-2.0	1.4	0.6	0.4	0.2	3.0	2.8	2.8
9. Social transfers in kind	4.8	6.5	7.8	7.9	5.0	6.8	6.6	6.6	0.7	2.2	1.9	4.0	1.4	2.8	1.9	1.4	1.4	1.1
10. Compensation of employees	5.4	6.0	7.7	5.5	3.0	2.6	3.4	3.4	-0.8	0.4	-2.4	2.2	1.5	3.3	3.4	3.0	2.6	2.5
11. Intermediate consumption	3.0	8.8	7.8	9.3	6.4	10.8	7.4	7.4	-1.7	1.5	4.9	3.8	-0.8	0.2	0.0	0.6	1.1	1.5
12. Social transfers other than in kind	3.3	3.2	4.4	3.3	6.7	7.2	10.9	10.9	3.1	4.7	1.7	2.3	2.1	1.3	0.6	2.9	2.7	3.0
13. Social transfers in kind via market producers	4.9	8.6	6.7	8.1	2.8	5.6	4.0	4.0	3.2	2.4	-0.7	4.5	6.9	4.2	2.5	2.2	3.0	1.5
14. Interest	6.4	0.0	12.1	6.0	15.3	3.4	-17.3	-17.3	14.0	-6.4	2.4	-1.3	-10.5	9.4	15.4	-6.5	0.5	0.6
15. Subsidies	-14.9	6.6	15.5	20.9	2.4	-0.6	6.1	6.1	-12.9	13.5	-1.7	11.0	17.7	13.0	20.9	16.9	3.0	3.1
16. Other current expenditure 1)	-0.2	0.3	0.1	-0.1	0.0	-0.1	0.3	0.3	-0.3	-0.1	0.0	-0.3	-0.1	-0.1	-0.2	0.0	0.0	0.0
17. Total current expenditure	3.6	6.2	7.1	5.8	5.5	5.7	6.0	6.0	1.0	1.8	1.4	1.9	0.6	2.2	2.3	2.0	2.2	2.3
18. Gross saving 1)	0.8	0.6	0.2	0.3	0.1	-1.6	-4.2	-4.2	1.3	-0.3	1.8	0.1	1.2	1.1	1.2	0.5	0.4	0.3
19. Capital transfers received	16.1	19.6	199.3	-54.7	11.5	364.6	-76.2	-76.2	-10.2	15.2	58.6	10.3	-3.3	-3.5	12.2	3.0	2.9	3.0
20. Total revenue	6.1	8.1	9.1	5.2	5.9	5.1	-7.7	-7.7	4.0	0.9	6.5	2.2	3.7	5.2	5.6	3.4	3.2	3.1
21. Gross fixed capital formation	-12.7	2.3	32.8	-13.8	5.7	21.7	8.3	8.3	-4.5	-4.4	-1.1	11.3	0.4	2.2	3.7	3.8	6.0	12.4
22. Other capital expenditure 1)	-0.2	0.0	0.2	0.0	0.0	1.8	-0.9	-0.9	-0.3	0.5	-0.6	0.0	0.1	-0.1	0.1	0.0	0.0	0.0
23. Total expenditure	2.2	6.0	9.1	4.2	5.5	11.3	3.7	3.7	0.0	2.6	-0.1	2.5	0.9	1.9	2.6	2.1	2.5	3.0
24. Tax burden	4.8	7.9	7.2	6.1	5.4	4.9	-8.6	-8.6	4.9	0.6	3.5	3.4	4.0	5.6	5.1	3.6	3.2	3.1
25. Net lending (+) or net borrowing (-)	1.4	0.7	-0.1	0.4	0.1	-2.5	-4.9	-4.9	1.8	-0.6	2.7	0.0	1.1	1.3	1.1	0.5	0.3	0.1

1) Changes in GDP ratios.

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

	1995	2001	2005	2006	2007	2008	2009	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	5.2	-0.2	3.1	2.8	2.6	5.2	10.1	10.1	7.5	8.1	5.4	5.4	4.2	2.9	1.8	1.3	1.0	1.0
2. Interest payments (% of GDP)	3.1	2.1	2.0	2.0	2.2	2.2	1.8	1.8	3.1	2.9	2.8	2.7	2.3	2.4	2.7	2.5	2.4	2.3
3. Implicit interest rate 2)	8.1	6.0	5.4	5.2	5.6	5.3	3.6	3.6	4.3	3.6	3.5	3.3	2.7	2.9	3.2	2.9	2.9	2.9
4. Nominal GDP growth rate	5.0	3.7	5.8	5.6	5.2	2.5	-2.7	-2.7	3.6	3.0	4.0	4.7	2.8	3.9	3.8	3.2	2.8	3.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	-0.2	3.1	2.8	2.6	5.2	10.1	10.1	7.5	8.1	5.4	5.4	4.2	2.9	1.8	1.3	1.0	1.0
6. Contribution of nominal GDP growth	-1.9	-1.3	-2.1	-2.1	-2.0	-1.0	1.4	1.4	-2.6	-2.4	-3.2	-3.8	-2.4	-3.3	-3.2	-2.7	-2.4	-2.6
7. Stock-flow adjustment 3)	1.2	-1.1	0.2	0.2	0.4	3.8	2.6	2.6	0.7	-2.4	-1.1	0.3	-1.0	0.4	0.9	0.1	-0.2	-0.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.4	1.2	0.8	0.5	3.0	8.2	8.2	4.3	5.2	2.5	2.7	1.9	0.5	-0.9	-1.2	-1.4	-1.4
9. Snow-ball effect	1.2	0.8	-0.2	-0.1	0.2	1.2	3.2	3.2	0.5	0.5	-0.4	-1.2	-0.1	-0.8	-0.5	-0.3	0.0	-0.3
10. Stock-flow adjustment 3)	1.2	-1.1	0.2	0.2	0.4	3.8	2.6	2.6	0.7	-2.4	-1.1	0.3	-1.0	0.4	0.9	0.1	-0.2	-0.2
(% of GDP)																		
11. Change in gross debt 5)	4.4	-2.7	1.2	0.9	1.0	7.9	14.1	14.1	5.6	3.3	1.1	1.9	0.9	0.0	-0.5	-1.4	-1.5	-1.8
12. Level of gross debt (end of year)	44.7	34.3	39.8	40.7	41.7	49.7	63.7	63.7	80.8	84.1	85.2	87.0	87.9	87.9	87.4	86.0	84.5	82.6

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 31A

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

	(Mrd EUR)																			
EU-28	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	1296	1346	1368	1435	1505	1598	1687	1644	1533	1644	1721	1787	1812	1884	1978	1992	2052	2126	2206	2280
2. Current taxes on income and wealth	1287	1284	1273	1349	1451	1587	1716	1686	1495	1554	1621	1703	1750	1808	1910	1935	2018	2084	2163	2234
3. Social contributions	1311	1351	1394	1448	1499	1567	1643	1691	1655	1695	1750	1794	1818	1866	1936	1978	2046	2118	2161	2234
4. Of which actual social contributions	1218	1256	1299	1350	1399	1464	1535	1579	1539	1578	1631	1673	1696	1743	1812	1851	1918	1987	2027	2096
5. Other current revenue, including sales	444	452	447	476	507	546	586	619	611	635	656	672	706	701	707	695	706	723	737	754
6. Total current revenue	4338	4434	4482	4709	4962	5297	5630	5640	5294	5528	5749	5955	6087	6260	6531	6600	6822	7051	7268	7502
7. Government consumption expenditure	1929	2044	2116	2216	2324	2443	2549	2634	2678	2754	2773	2826	2849	2922	3026	3041	3093	3179	3280	3380
8. Collective consumption	772	807	832	873	908	946	979	1014	1022	1041	1045	1066	1069	1085	1112	1112	1128	1157	1188	1218
9. Social transfers in kind	1157	1237	1284	1343	1417	1497	1569	1620	1656	1713	1728	1760	1780	1837	1914	1928	1965	2022	2092	2161
10. Compensation of employees	1022	1074	1109	1160	1214	1266	1314	1344	1356	1392	1394	1409	1411	1441	1487	1494	1524	1572	1620	1668
11. Intermediate consumption	519	555	569	608	647	686	729	757	770	797	799	819	830	855	890	877	883	902	928	953
12. Social transfers other than in kind	1481	1556	1606	1674	1734	1794	1865	1923	2016	2094	2124	2203	2241	2298	2382	2392	2425	2491	2586	2670
13. Social transfers in kind via market producers	403	432	451	469	490	522	545	568	592	613	625	638	653	676	705	727	746	767	798	825
14. Interest	337	323	308	306	310	317	343	352	320	345	383	388	367	351	330	312	306	295	300	306
15. Subsidies	123	128	127	125	126	135	143	146	163	168	165	166	169	186	197	199	205	217	220	207
16. Other current expenditure	228	242	254	264	287	299	310	319	318	337	337	352	378	370	378	377	368	389	405	417
17. Total current expenditure	4113	4311	4425	4606	4808	5019	5248	5410	5536	5746	5828	5974	6048	6177	6370	6378	6457	6632	6856	7045
18. Gross saving	225	123	57	103	154	278	383	230	-243	-217	-79	-19	39	83	162	222	366	419	412	457
19. Capital transfers received	38	42	65	58	66	55	57	77	59	53	63	62	71	72	82	66	65	72	79	80
20. Total revenue	4376	4476	4547	4767	5028	5352	5688	5717	5353	5582	5812	6017	6158	6331	6614	6666	6887	7123	7347	7582
21. Gross fixed capital formation	299	306	328	342	370	390	419	446	457	451	432	412	401	410	431	405	421	452	480	511
22. Other capital expenditure	122	130	133	136	141	142	136	186	173	206	157	205	161	152	160	134	159	149	144	144
23. Total expenditure	4534	4747	4885	5083	5319	5550	5803	6042	6166	6403	6416	6591	6609	6738	6961	6917	7037	7233	7480	7700
24. Tax burden	3832	3918	3986	4179	4395	4687	4979	4975	4609	4810	5014	5198	5300	5477	5753	5840	6048	6256	6457	6672
25. Net lending (+) or net borrowing (-)	-158	-271	-338	-317	-292	-199	-115	-325	-813	-821	-604	-575	-451	-407	-347	-250	-150	-109	-133	-118

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	2020
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	13.3	13.3	13.4	13.4	13.4	13.3
2. Current taxes on income and wealth	12.8	12.3	12.0	12.1	12.5	12.9	13.2	12.9	12.1	12.1	12.3	12.6	12.9	12.8	12.9	12.9	13.1	13.1	13.1	13.1
3. Social contributions	13.0	13.0	13.2	13.0	12.9	12.8	12.6	12.9	13.4	13.2	13.2	13.3	13.4	13.3	13.1	13.2	13.3	13.3	13.1	13.1
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	12.3	12.4	12.5	12.4	12.2	12.4	12.5	12.5	12.3	12.3
5. Other current revenue, including sales	4.4	4.3	4.2	4.3	4.4	4.5	4.5	4.7	5.0	4.9	5.0	5.0	5.2	5.0	4.8	4.6	4.6	4.5	4.5	4.4
6. Total current revenue	43.1	42.5	42.3	42.4	42.8	43.2	43.3	43.1	42.9	43.0	43.5	44.2	44.8	44.5	44.1	44.1	44.4	44.3	44.1	43.9
7. Government consumption expenditure	19.2	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	20.3	20.1	20.0	19.9	19.8
8. Collective consumption	7.7	7.7	7.9	7.9	7.8	7.7	7.5	7.7	8.3	8.1	7.9	7.9	7.9	7.7	7.5	7.4	7.3	7.3	7.2	7.1
9. Social transfers in kind	11.5	11.9	12.1	12.1	12.2	12.2	12.1	12.4	13.4	13.3	13.1	13.1	13.1	13.1	12.9	12.9	12.8	12.7	12.7	12.6
10. Compensation of employees	10.2	10.3	10.5	10.4	10.5	10.3	10.1	10.3	11.0	10.8	10.5	10.4	10.4	10.2	10.0	10.0	9.9	9.9	9.8	9.8
11. Intermediate consumption	5.2	5.3	5.4	5.5	5.6	5.6	5.6	5.8	6.2	6.2	6.0	6.1	6.1	6.1	6.0	5.9	5.7	5.7	5.6	5.6
12. Social transfers other than in kind	14.7	14.9	15.2	15.1	14.9	14.6	14.3	14.7	16.4	16.3	16.1	16.3	16.5	16.3	16.1	16.0	15.8	15.7	15.7	15.6
13. Social transfers in kind via market producers	4.0	4.1	4.3	4.2	4.2	4.3	4.2	4.3	4.8	4.8	4.7	4.7	4.8	4.8	4.8	4.9	4.8	4.8	4.8	4.8
14. Interest	3.3	3.1	2.9	2.8	2.7	2.6	2.6	2.7	2.6	2.7	2.9	2.9	2.7	2.5	2.2	2.1	2.0	1.9	1.8	1.8
15. Subsidies	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.2
16. Other current expenditure	2.3	2.3	2.4	2.4	2.5	2.4	2.4	2.4	2.6	2.6	2.6	2.6	2.8	2.6	2.6	2.5	2.4	2.4	2.5	2.4
17. Total current expenditure	40.9	41.3	41.8	41.5	41.4	40.9	40.3	41.3	44.9	44.7	44.1	44.3	44.5	43.9	43.0	42.7	42.0	41.7	41.6	41.2
18. Gross saving	2.2	1.2	0.5	0.9	1.3	2.3	2.9	1.8	-2.0	-1.7	-0.6	-0.1	0.3	0.6	1.1	1.5	2.4	2.6	2.5	2.7
19. Capital transfers received	0.4	0.4	0.6	0.5	0.6	0.4	0.4	0.6	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.4	0.4	0.5	0.5	0.5
20. Total revenue	43.5	42.9	43.0	42.9	43.3	43.6	43.7	43.7	43.4	43.5	44.0	44.6	45.3	45.0	44.6	44.6	44.8	44.8	44.6	44.4
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	3.0
22. Other capital expenditure	1.2	1.2	1.3	1.2	1.2	1.2	1.0	1.4	1.4	1.6	1.2	1.5	1.2	1.1	1.1	0.9	1.0	0.9	0.9	0.8
23. Total expenditure	45.1	45.5	46.2	45.8	45.8	45.2	44.6	46.2	50.0	49.9	48.5	48.9	48.6	47.9	46.9	46.3	45.8	45.5	45.4	45.1
24. Tax burden	38.1	37.6	37.7	37.6	37.9	38.2	38.3	38.0	37.4	37.5	37.9	38.5	39.0	38.9	38.8	39.1	39.3	39.3	39.2	39.0
25. Net lending (+) or net borrowing (-)	-1.6	-2.6	-3.2	-2.8	-2.5	-1.6	-0.9	-2.5	-6.6	-6.4	-4.6	-4.3	-3.3	-2.9	-2.3	-1.7	-1.0	-0.7	-0.8	-0.7

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	2020
1. Taxes on production and imports	3.9	1.6	4.9	4.8	6.2	5.6	-2.5	-6.7	7.2	4.7	3.8	1.4	4.0	5.0	0.7	3.0	3.6	3.8	3.4
2. Current taxes on income and wealth	-0.2	-0.9	6.0	7.5	9.3	8.1	-1.7	-11.4	4.0	4.3	5.0	2.8	3.3	5.7	1.3	4.3	3.3	3.8	3.3
3. Social contributions	3.1	3.1	3.8	3.6	4.5	4.9	2.9	-2.1	2.5	3.2	2.5	1.4	2.6	3.7	2.2	3.5	3.5	2.0	3.4
4. Of which actual social contributions	3.1	3.4	4.0	3.6	4.6	4.9	2.8	-2.5	2.5	3.4	2.6	1.4	2.8	4.0	2.1	3.6	3.6	2.0	3.4
5. Other current revenue, including sales	1.7	-0.9	6.5	6.4	7.8	7.2	5.6	-1.2	3.8	3.4	2.4	5.1	-0.7	0.8	-1.7	1.6	2.4	2.0	2.2
6. Total current revenue	2.2	1.1	5.1	5.4	6.7	6.3	0.2	-6.1	4.4	4.0	3.6	2.2	2.8	4.3	1.1	3.4	3.4	3.1	3.2
7. Government consumption expenditure	6.0	3.5	4.7	4.9	5.1	4.3	3.3	1.7	2.9	0.7	1.9	0.8	2.6	3.6	0.5	1.7	2.8	3.2	3.0
8. Collective consumption	4.6	3.0	4.9	4.0	4.2	3.6	3.5	0.8	1.9	0.4	1.9	0.3	1.5	2.5	0.0	1.4	2.6	2.6	2.6
9. Social transfers in kind	6.9	3.8	4.6	5.5	5.7	4.8	3.2	2.2	3.5	0.8	1.9	1.1	3.2	4.2	0.7	1.9	2.9	3.5	3.3
10. Compensation of employees	5.2	3.2	4.5	4.7	4.3	3.8	2.3	0.9	2.6	0.2	1.1	0.1	2.1	3.2	0.5	2.0	3.2	3.0	3.0
11. Intermediate consumption	7.1	2.4	6.9	6.5	6.0	6.3	3.8	1.8	3.4	0.3	2.4	1.3	3.1	4.1	-1.5	0.7	2.2	2.8	2.8
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	1.4	2.7	3.8	3.2
13. Social transfers in kind via market producers	7.1	4.5	4.0	4.4	6.6	4.2	4.3	3.5	1.9	2.2	2.3	3.6	4.3	3.1	2.6	2.9	4.0	3.5	3.5
14. Interest	-4.2	-4.6	-0.7	1.4	2.1	8.2	2.8	-9.2	7.9	11.1	1.1	-5.4	-4.2	-6.1	-5.4	-1.9	-3.5	1.7	1.7
15. Subsidies	3.5	-0.4	-1.4	0.5	7.0	5.8	2.6	11.8	2.8	-1.8	0.5	1.9	9.7	6.3	1.1	2.6	6.0	1.6	-6.0
16. Other current expenditure 1)	0.1	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	-0.1	0.1	0.2	-0.2	-0.1	0.0	-0.1	0.0	0.0	0.0
17. Total current expenditure	4.8	2.6	4.1	4.4	4.4	4.6	3.1	2.3	3.8	1.4	2.5	1.2	2.1	3.1	0.1	1.2	2.7	3.4	2.8
18. Gross saving 1)	-1.1	-0.6	0.4	0.4	0.9	0.7	-1.2	-3.7	0.3	1.1	0.5	0.4	0.3	0.5	0.4	0.9	0.3	-0.1	0.2
19. Capital transfers received	11.6	54.1	-11.4	13.0	-16.3	4.5	34.5	-23.5	-9.7	18.0	-2.1	15.0	1.4	14.6	-19.4	-2.4	12.0	9.2	1.1
20. Total revenue	2.3	1.6	4.8	5.5	6.4	6.3	0.5	-6.4	4.3	4.1	3.5	2.3	2.8	4.5	0.8	3.3	3.4	3.1	3.2
21. Gross fixed capital formation	2.4	7.1	4.2	8.3	5.3	7.4	6.6	2.3	-1.2	-4.3	-4.5	-2.8	2.3	5.2	-6.1	4.0	7.2	6.4	6.4
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	-0.1	0.0	-0.2	0.1	-0.1	-0.1	0.0
23. Total expenditure	4.7	2.9	4.0	4.6	4.3	4.5	4.1	2.0	3.8	0.2	2.7	0.3	2.0	3.3	-0.6	1.7	2.8	3.4	2.9
24. Tax burden	2.2	1.7	4.8	5.2	6.7	6.2	-0.1	-7.4	4.4	4.2	3.7	2.0	3.3	5.0	1.5	3.6	3.4	3.2	3.3
25. Net lending (+) or net borrowing (-)	-1.0	-0.6	0.3	0.3	0.9	0.7	-1.6	-4.1	0.2	1.8	0.3	0.9	0.4	0.5	0.7	0.7	0.3	-0.1	0.1

1) Changes in GDP ratios.

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Net borrowing (% of GDP) 1)	1.6	2.6	3.2	2.8	2.5	1.6	0.9	2.5	6.6	6.4	4.6	4.3	3.3	2.9	2.3	1.7	1.0	0.7	0.8	0.7
2. Interest payments (% of GDP)	3.3	3.1	2.9	2.8	2.7	2.6	2.6	2.7	2.6	2.7	2.9	2.9	2.7	2.5	2.2	2.1	2.0	1.9	1.8	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	2.4	2.4	2.3	2.3	2.3
4. Nominal GDP growth rate	4.1	3.7	1.5	5.0	4.5	5.8	6.0	0.6	-5.8	4.2	2.9	2.0	0.8	3.5	5.4	0.9	2.8	3.4	3.7	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	4.3	3.3	2.9	2.3	1.7	1.0	0.7	0.8	0.7
6. Contribution of nominal GDP growth	-2.4	-2.1	-0.9	-2.9	-2.6	-3.3	-3.4	-0.3	3.7	-2.9	-2.2	-1.6	-0.7	-3.0	-4.5	-0.7	-2.3	-2.8	-2.9	-2.8
7. Stock-flow adjustment 3)	0.1	-1.0	-0.8	0.6	0.7	0.3	-0.1	1.1	2.3	2.2	0.6	0.7	-0.5	0.8	0.0	-2.1	-0.4	0.3	0.2	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	-1.0	-1.2	-1.0	-1.1
9. Snow-ball effect	1.0	1.0	2.0	-0.1	0.1	-0.8	-0.8	2.3	6.3	-0.2	0.7	1.3	2.0	-0.5	-2.3	1.4	-0.3	-0.9	-1.1	-1.0
10. Stock-flow adjustment 3)	0.1	-1.0	-0.8	0.6	0.7	0.3	-0.1	1.1	2.3	2.2	0.6	0.7	-0.5	0.8	0.0	-2.1	-0.4	0.3	0.2	0.1
(% of GDP)																				
11. Change in gross debt 5)	-0.8	-0.5	1.5	0.6	0.6	-1.4	-2.6	3.2	12.6	5.7	3.0	3.3	2.2	0.7	-2.1	-1.2	-1.7	-1.8	-1.9	-2.0
12. Level of gross debt (end of year)	59.3	58.8	60.3	60.9	61.5	60.1	57.5	60.7	73.3	79.0	81.9	85.3	87.4	88.1	86.0	84.9	83.2	81.4	79.5	77.5

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.

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