

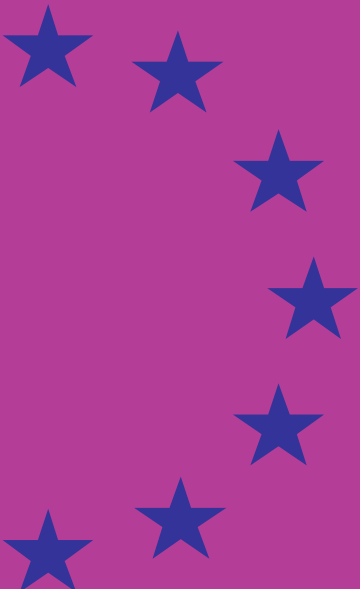


# General Government Data

General Government Revenue,  
Expenditure, Balances and Gross Debt

PART I: Tables by country

**SPRING 2019**





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### PART I: Tables by country

SPRING 2019

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## Foreword

**GENERAL GOVERNMENT DATA** shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2018 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2019 - 2020 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in spring 2019.

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

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

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

## PART I: TABLES BY COUNTRY

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

A: General government accounts in national currency.

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

C: General government accounts; annual percentage change.

D: General government gross debt ratios and debt dynamics.

## PART II: TABLES BY SERIES

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A: National currency

B: As percentage of GDP at market prices

C: Annual percentage change

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6 SPAIN	26
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10 LATVIA	42
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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	55.4	57.3	59.3	61.0	63.0
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	77.1	75.5	77.2
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	69.6	71.2	73.5	75.6
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	59.7	60.9	62.9	64.7
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	18.4	19.5	20.5	21.3	22.0	22.7
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	207.2	211.2	221.2	228.8	232.0	238.4
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	97.8	99.3	101.9	105.0	107.6	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	33.8	33.6	33.7	34.8	35.5	36.4
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	63.9	65.7	68.2	70.1	72.1	74.5
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	51.2	52.4	54.0	55.2	56.8	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	17.4	18.4	18.6	19.3
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	72.9	75.1	77.7	79.9	83.1
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	32.8	33.8	34.8	35.8	37.0	38.3
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	10.2	9.9	9.7
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	14.0	14.3	14.9	14.9	15.6	16.1
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	7.8	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	206.1	211.4	214.9	221.0	226.9	234.2
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	1.1	-0.2	6.4	7.9	5.2	4.3
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	4.0	4.1	4.3
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	211.1	215.2	225.3	232.9	236.2	242.8
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	10.8	11.2	11.8
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	5.3	4.7	4.3	4.2	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	225.4	228.9	236.0	242.3	250.1
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	196.3	203.1	205.4	211.1
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	-9.8	-10.2	-3.6	-3.1	-6.1	-7.3



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

	1995	2000	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	16.5	16.2	16.8	17.1	16.3	16.2
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	15.9	15.8	15.9	15.9
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	13.5	13.6	13.6
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	4.5	4.6	4.7	4.7	4.8	4.8
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	50.4	50.8	50.1	50.1
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	23.8	23.4	23.2	23.3	23.2	23.3
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	8.2	7.9	7.7	7.7	7.7	7.6
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	15.6	15.6	15.6
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	12.3	12.3	12.3
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	4.1	4.0	4.1
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	17.2	17.3	17.4
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	8.0	7.9	7.9	8.0	8.0
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	2.3	2.1	2.0
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	3.4	3.3	3.4	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	2.0	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	48.9	49.0	49.0	49.2
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	0.3	0.0	1.4	1.8	1.1	0.9
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	0.9
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	51.4	50.7	51.3	51.7	51.0	51.0
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	2.4	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	53.1	52.1	52.4	52.3	52.5
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	45.1	44.4	44.3
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	-2.4	-2.4	-0.8	-0.7	-1.3	-1.5

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

	1996	2000	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	3.4	3.6	2.9	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	1.3	1.1	7.4	4.4	-2.0	2.2
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	1.9	-0.6	2.9	2.2	3.3	2.9
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	2.8	2.1	3.3	2.8
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	-1.6	6.2	5.4	3.7	3.3	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	1.3	1.9	4.7	3.4	1.4	2.7
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	0.4	1.6	2.7	2.9	2.6	3.0
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	-1.8	-0.6	0.3	3.3	2.0	2.5
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	1.7	2.7	3.9	2.8	2.8	3.3
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	2.2	2.9	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	-2.0	1.1	3.2	5.7	1.1	4.0
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	3.5	2.8	3.9
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	2.0	3.2	3.0	2.8	3.3	3.5
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	-6.5	-2.4	-2.4
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	0.3	1.5	4.2	0.3	4.8	3.3
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	-0.1	0.1	-0.4	0.2	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	0.7	2.6	1.6	2.8	2.7	3.2
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	0.3	-0.3	1.5	0.3	-0.6	-0.2
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	-6.9	3.4	2.6	-0.9	1.9	5.6
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	1.1	2.0	4.7	3.4	1.4	2.8
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	1.3	-1.6	5.1	10.0	4.1	4.6
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	0.0	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	2.1	1.6	3.1	2.7	3.2
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	1.8	1.4	4.8	3.5	1.1	2.8
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	0.7	0.0	1.6	0.1	-0.6	-0.2

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	2.4	2.4	0.8	0.7	1.3	1.5	
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	2.3	2.1	2.0	
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	2.2	2.2	2.1	
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	2.6	2.8	2.8	
(% 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	2.4	2.4	0.8	0.7	1.3	1.5	
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	-2.6	-2.8	-2.8	
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	1.0	-0.7	0.7	0.0	0.5	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	-1.6	-0.8	-0.5	
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	-0.4	-0.6	-0.7	
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	1.0	-0.7	0.7	0.0	0.5	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	-1.2	-0.3	-2.7	-1.4	-0.7	-0.5	
12. Level of gross debt (end of year)	130.5	107.6	94.7	91.0	87.0	92.5	99.5	99.7	102.6	104.3	105.5	107.5	106.4	106.1	103.4	102.0	101.3	100.7	

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	356	364	376
2. Current taxes on income and wealth	222	263	242	270	294	308	275	274	299	320	341	354	372	397	421	445	457	476
3. Social contributions	343	382	400	404	404	412	416	426	442	454	465	482	501	524	549	572	593	613
4. Of which actual social contributions	320	357	371	375	375	382	384	394	409	421	432	448	466	488	512	534	554	573
5. Other current revenue, including sales	88	85	96	99	104	109	115	123	135	135	137	146	146	145	149	158	159	161
6. Total current revenue	849	957	975	1019	1071	1102	1081	1101	1172	1210	1249	1296	1344	1400	1464	1531	1573	1626
7. Government consumption expenditure	364	395	423	430	440	458	481	493	506	520	543	564	587	615	639	662	692	721
8. Collective consumption	148	155	161	163	163	170	176	178	182	190	195	200	204	214	223	232	242	252
9. Social transfers in kind	216	240	262	268	277	288	305	315	324	330	348	364	383	402	416	430	450	469
10. Compensation of employees	165	174	182	183	184	189	198	204	209	212	218	224	230	238	247	256	267	277
11. Intermediate consumption	71	77	89	92	96	103	112	118	124	127	133	138	144	150	156	162	168	175
12. Social transfers other than in kind	326	369	412	409	402	405	426	430	424	430	439	451	469	487	506	520	547	567
13. Social transfers in kind via market producers	138	155	169	174	180	187	198	204	210	215	228	240	252	268	278	286	298	310
14. Interest	65	66	63	65	67	68	65	64	68	63	56	47	42	37	34	31	30	30
15. Subsidies	38	34	25	25	25	24	32	30	27	25	26	26	27	28	28	29	29	30
16. Other current expenditure	38	42	42	42	43	47	46	52	52	58	74	73	75	76	75	83	91	95
17. Total current expenditure	840	917	983	990	997	1024	1078	1101	1113	1130	1173	1200	1240	1284	1325	1368	1431	1483
18. Gross saving	9	40	-8	30	74	78	4	-1	59	80	76	96	104	116	139	163	143	143
19. Capital transfers received	9	8	10	9	10	9	10	10	10	11	10	12	12	15	10	13	12	12
20. Total revenue	859	965	984	1028	1081	1112	1091	1110	1183	1221	1259	1309	1356	1416	1474	1544	1585	1638
21. Gross fixed capital formation	49	49	43	48	49	53	58	59	62	62	60	61	64	68	73	79	85	91
22. Other capital expenditure	148	-19	37	32	31	39	35	58	34	30	30	31	29	34	42	39	36	37
23. Total expenditure	1038	947	1063	1070	1076	1116	1171	1219	1209	1222	1263	1292	1333	1387	1440	1486	1552	1610
24. Tax burden	744	854	858	900	946	973	943	954	1013	1051	1087	1126	1178	1233	1291	1348	1388	1438
25. Net lending (+) or net borrowing (-)	-179	18	-79	-41	5	-5	-80	-109	-26	-1	-4	17	24	29	34	58	33	28

**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	10.5	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	13.2	13.2
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	17.1	17.0
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	15.9	15.9
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	4.7	4.6	4.5
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	45.2	45.3	45.1
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	19.6	19.9	20.0
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	6.9	7.0	7.0
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	12.9	13.0
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	7.6	7.7	7.7
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	4.8	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	15.7	15.7
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	0.9	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	2.5	2.6	2.6
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	40.4	41.2	41.2
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	4.1	4.0
19. Capital transfers received	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.3	0.4	0.3	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	45.6	45.6	45.5
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	2.3	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	1.2	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	43.9	44.6	44.7
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	39.9	39.9
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	1.7	1.0	0.8

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	3.1	2.4	3.1
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	5.7	2.7	4.2
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	4.2	3.7	3.4
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	4.3	3.8	3.5
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	6.2	0.6	1.3
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	4.6	2.8	3.4
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	3.6	4.4	4.2
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	4.0	4.2	4.0
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	3.5	4.5	4.3
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	3.9	4.2	3.9
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	3.6	4.0	3.7
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	2.8	5.2	3.6
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	2.8	4.2	3.9
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	-8.5	-2.0	-2.3
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	1.9	1.7	1.0
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	0.2	0.1	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	3.2	4.6	3.6
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	0.6	-0.7	-0.1
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	27.6	-10.7	2.1
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	4.7	2.7	3.3
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	7.6	7.9	6.9
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	3.2	4.5	3.8
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	3.0	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	0.7	-0.8	-0.2

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	-1.7	-1.0	-0.8	
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	2.9	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	3.3	2.7	3.7	
(% 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	-1.7	-1.0	-0.8	
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	-2.5	-2.1	-1.6	-2.1	
7. Stock-flow adjustment 3)	:	-2.5	-0.3	0.4	0.5	2.5	1.5	8.4	0.4	2.8	-0.7	0.6	-0.2	0.4	-0.5	0.2	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	-2.6	-1.8	-1.6	
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	-0.7	-1.2	
10. Stock-flow adjustment 3)	:	-2.5	-0.3	0.4	0.5	2.5	1.5	8.4	0.4	2.8	-0.7	0.6	-0.2	0.4	-0.5	0.2	0.0	0.0	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.1	2.2	-0.5	-2.8	1.5	7.4	9.2	-2.4	1.2	-2.5	-2.9	-3.7	-3.0	-4.0	-3.6	-2.5	-2.8	
12. Level of gross debt (end of year)	54.8	57.7	67.0	66.5	63.7	65.2	72.6	81.8	79.4	80.7	78.2	75.3	71.6	68.5	64.5	60.9	58.4	55.6	

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

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

3) Line 7 = line 10.

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

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

**Table 3A****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 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	3.570	3.880	4.050
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	1.930	1.990	2.070
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	3.040	3.270	3.450
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	2.980	3.200	3.380
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	1.210	1.340	1.390
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	9.760	10.480	10.970
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	5.050	5.410	5.680
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	2.090	2.200	2.300
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	2.960	3.220	3.370
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	2.910	3.130	3.300
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	1.740	1.800
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	2.980	3.170	3.390
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	0.500	0.540	0.570
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	0.100	0.100	0.110
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	0.480	0.520	0.550
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	8.610	9.220	9.730
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	1.140	1.260	1.240
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	0.250	0.280	0.300
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	10.000	10.770	11.270
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	1.410	1.500	1.530
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	0.120	0.130	0.140
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	10.150	10.860	11.410
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	8.600	9.200	9.630
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	-0.090	-0.140



**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	13.9	14.2	14.1
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	7.5	7.3	7.2
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	11.9	12.0	12.1
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	11.6	11.8	11.8
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	4.7	4.9	4.9
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	38.0	38.5	38.3
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	19.7	19.9	19.8
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	8.1	8.1	8.1
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	11.5	11.8	11.8
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	11.3	11.5	11.5
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	6.4	6.4	6.3
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	11.6	11.7	11.8
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	2.0	2.0
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	0.4	0.4	0.4
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	1.9	1.9	1.9
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	33.6	33.9	34.0
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	4.5	4.6	4.3
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	1.0	1.0	1.1
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	39.0	39.5	39.4
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	5.5	5.5	5.4
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	39.5	39.9	39.9
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	33.5	33.8	33.6
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	-0.6	-0.3	-0.5

**Table 3C****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Estonia****(EURO-EEK; annual percentage changes unless otherwise stated)**

	1996	2000	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	6.7	8.5	4.5
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	12.8	3.3	4.1
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	12.8	7.5	5.4
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	13.0	7.5	5.4
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	-0.9	10.9	3.9
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	8.7	7.5	4.6
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	7.7	7.2	4.9
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	0.6	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	13.3	8.7	4.9
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	9.2	7.6	5.4
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	5.7	5.9	3.4
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	10.4	6.7	6.8
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	11.5	8.6	5.5
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	6.5	3.1	8.9
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	-13.9	6.1	5.1
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	0.2	0.1	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	9.4	7.1	5.5
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	-0.2	0.2	-0.3
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	21.0	14.5	6.0
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	8.9	7.6	4.7
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	9.9	6.6	2.3
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	9.4	7.0	5.1
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	11.1	7.0	4.7
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	-0.2	0.2	-0.2

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	0.6	0.3	0.5
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	8.6	6.2	5.1
(% 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	0.6	0.3	0.5
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	-0.7	-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	0.4	-0.7	0.2	0.0
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	0.5	0.3	0.4
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	-0.7	-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	0.4	-0.7	0.2	0.0
(% 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	0.1	-0.8	0.1	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	9.2	8.4	8.5	8.5

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	23.7	24.8	25.5	27.7	28.3
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	28.9	30.6	34.6	35.5	37.6
3. Social contributions	3.3	5.3	8.7	9.6	10.7	11.0	10.3	9.5	10.4	9.9	10.4	11.0	11.4	12.1	12.7	13.4	14.2	14.8
4. Of which actual social contributions	2.4	3.9	6.5	7.2	8.1	8.3	8.8	8.4	9.0	8.5	9.0	9.6	10.2	10.7	11.4	12.3	13.1	13.8
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	7.5	7.6	7.6
6. Total current revenue	20.2	37.3	57.5	65.3	68.5	63.1	55.4	54.8	56.9	58.9	60.9	65.3	70.2	72.1	75.7	81.0	84.9	88.4
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	38.4	41.3	42.9
8. Collective consumption	3.6	5.8	8.6	9.7	10.9	11.4	11.2	10.1	10.7	10.3	9.9	10.2	10.5	10.9	11.5	12.4	12.5	12.7
9. Social transfers in kind	5.8	10.1	18.7	20.3	22.3	23.9	23.1	21.4	20.7	20.6	20.5	21.1	21.8	22.6	24.2	26.0	28.9	30.2
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	22.2	23.8	24.6
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	10.9	12.3	12.9
12. Social transfers other than in kind	5.8	8.0	15.1	16.9	19.1	21.8	24.3	23.9	23.9	24.3	23.6	23.1	23.1	22.8	23.0	23.4	23.7	24.3
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	6.5	6.5	6.6
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	6.9	6.2	5.8	5.2	4.9	4.3
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	1.7	1.7	1.8
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	3.7	3.8	4.0
17. Total current expenditure	20.3	28.7	49.4	54.4	59.8	65.4	67.6	66.5	67.2	68.6	68.0	67.7	67.9	68.4	70.4	73.5	76.7	78.4
18. Gross saving	-0.1	8.6	8.1	10.9	8.6	-2.4	-12.2	-11.7	-10.3	-9.7	-7.0	-2.4	2.3	3.7	5.2	7.4	8.3	10.0
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	1.1	1.1	1.1
20. Total revenue	21.2	38.7	59.5	67.8	71.4	65.4	56.5	55.4	57.8	59.5	61.5	66.0	70.9	73.5	76.5	82.0	86.0	89.5
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	6.5	7.7	8.1
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	1.6	1.6	1.9	1.8	1.9
23. Total expenditure	22.4	33.5	56.8	62.7	70.9	78.6	80.0	109.2	79.7	73.7	72.6	73.1	76.0	75.4	77.4	82.0	86.2	88.4
24. Tax burden	17.6	33.3	51.1	58.1	60.8	54.5	47.8	46.6	48.2	49.7	51.8	56.3	61.4	64.2	67.6	73.3	77.3	80.8
25. Net lending (+) or net borrowing (-)	-1.2	5.3	2.7	5.1	0.5	-13.2	-23.5	-53.8	-21.9	-14.2	-11.1	-7.1	-5.1	-1.8	-0.8	0.0	-0.2	1.1

**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	8.7	8.4	8.0	8.2	8.0
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	10.4	10.9	10.6	10.6
3. Social contributions	6.0	4.9	5.1	5.2	5.4	5.9	6.0	5.7	6.1	5.6	5.8	5.6	4.3	4.4	4.3	4.2	4.2	4.2
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	3.9	3.9	3.9
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	2.7	2.6	2.4	2.2	2.2
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	25.4	25.3	25.0
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	12.0	12.3	12.1
8. Collective consumption	6.6	5.3	5.0	5.2	5.5	6.1	6.6	6.0	6.2	5.9	5.5	5.2	4.0	4.0	3.9	3.9	3.7	3.6
9. Social transfers in kind	10.6	9.3	11.0	11.0	11.3	12.7	13.6	12.7	12.1	11.8	11.4	10.8	8.3	8.3	8.2	8.2	8.6	8.5
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	7.0	7.1	7.0
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	3.6	3.6
12. Social transfers other than in kind	10.6	7.3	8.9	9.1	9.7	11.6	14.3	14.2	14.0	13.9	13.1	11.8	8.8	8.4	7.8	7.3	7.1	6.9
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	2.0	1.9	1.9
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	1.5	1.2
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	0.6	0.6	0.5	0.5	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	1.2	1.1	1.1
17. Total current expenditure	37.0	26.4	29.0	29.4	30.3	34.8	39.8	39.7	39.3	39.2	37.8	34.7	25.9	25.0	23.9	23.1	22.8	22.2
18. Gross saving	-0.1	8.0	4.8	5.9	4.4	-1.3	-7.2	-7.0	-6.0	-5.5	-3.9	-1.2	0.9	1.4	1.8	2.3	2.5	2.8
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	26.9	26.0	25.8	25.6	25.3
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	2.0	2.3	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	0.6	0.5	0.6	0.5	0.5
23. Total expenditure	40.8	30.9	33.4	33.9	35.9	41.8	47.0	65.1	46.6	42.1	40.4	37.5	29.0	27.6	26.3	25.7	25.6	25.0
24. Tax burden	32.0	30.8	30.1	31.4	30.8	29.0	28.1	27.8	28.1	28.4	28.8	28.9	23.4	23.5	23.0	23.0	23.0	22.8
25. Net lending (+) or net borrowing (-)	-2.1	4.9	1.6	2.8	0.3	-7.0	-13.8	-32.1	-12.8	-8.1	-6.2	-3.6	-1.9	-0.7	-0.3	0.0	0.0	0.3

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	6.5	4.7	5.1	2.7	8.4	2.4
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	3.8	5.8	12.9	2.8	5.9
3. Social contributions	3.0	17.9	8.8	9.5	11.9	2.7	-6.6	-7.5	9.3	-4.7	5.4	5.5	3.7	5.7	5.0	5.8	5.8	4.5
4. Of which actual social contributions	2.6	18.2	9.4	9.7	13.6	2.5	5.8	-4.3	7.2	-6.1	6.2	6.5	6.3	4.9	6.7	7.2	7.0	5.4
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	-10.3	0.6	-0.7	1.0	1.0
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	2.8	4.9	7.0	4.9	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	3.9	6.4	7.6	7.8	3.8
8. Collective consumption	5.3	17.0	3.1	13.4	12.7	4.5	-2.0	-9.5	5.2	-3.2	-4.0	3.3	2.4	3.8	5.5	7.6	1.0	2.0
9. Social transfers in kind	6.0	13.9	10.8	8.5	10.0	6.8	-3.4	-7.3	-3.3	-0.1	-0.5	2.5	3.3	3.9	6.9	7.6	11.0	4.6
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	7.5	6.9	3.7
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	3.7	10.0	12.9	5.0
12. Social transfers other than in kind	5.7	5.5	13.4	11.6	13.6	13.9	11.4	-1.7	0.2	1.5	-2.8	-2.4	0.2	-1.2	0.9	1.5	1.5	2.2
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	6.3	6.5	1.0	1.3
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	-9.7	-10.0	-5.9	-9.9	-6.6	-11.6
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	-4.1	-0.9	2.8	-7.6	1.9	2.7
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	0.0
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	4.4	4.2	2.3
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	0.6	0.1	0.4
19. Capital transfers received	-2.5	-1.7	7.6	28.8	15.7	-21.0	-54.2	-46.7	50.8	-31.7	-3.4	35.6	-7.1	98.4	-37.9	22.3	0.3	5.3
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	3.7	4.1	7.2	4.8	4.1
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	18.4	10.4	11.6	1.7	21.7	18.7	4.2
22. Other capital expenditure 1)	-0.4	-0.5	-0.1	-0.1	0.2	0.8	1.8	18.5	-17.2	-4.0	-0.3	0.0	0.7	-0.7	-0.1	0.1	-0.1	0.0
23. Total expenditure	4.9	10.0	9.6	10.3	13.1	10.9	1.9	36.4	-27.0	-7.5	-1.5	0.7	3.9	-0.8	2.7	6.0	5.1	2.6
24. Tax burden	10.8	15.8	10.7	13.6	4.6	-10.4	-12.3	-2.5	3.4	3.2	4.2	8.8	9.0	4.5	5.4	8.4	5.4	4.5
25. Net lending (+) or net borrowing (-)	1.9	1.3	0.3	1.2	-2.5	-7.3	-6.8	-18.2	19.2	4.7	1.9	2.5	1.7	1.3	0.4	0.3	-0.1	0.4

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	32.1	12.8	8.1	6.2	3.6	1.9	0.7	0.3	0.0	0.0	-0.3
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	1.5	1.2
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	2.1
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	8.3	5.5	5.3
(% 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	32.1	12.8	8.1	6.2	3.6	1.9	0.7	0.3	0.0	0.0	-0.3
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	-26.7	-3.0	-5.2	-5.2	-3.4	-3.1
7. Stock-flow adjustment 3)	:	2.1	1.8	2.4	2.0	10.3	0.9	-8.5	13.8	3.5	-3.2	-9.8	-2.6	-1.0	-0.1	1.5	-0.1	-2.0
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	1.9	-0.2	-0.7	-1.6	-1.7	-1.7	-1.4	-1.5
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	-3.6	-1.9	-1.9
10. Stock-flow adjustment 3)	:	2.1	1.8	2.4	2.0	10.3	0.9	-8.5	13.8	3.5	-3.2	-9.8	-2.6	-1.0	-0.1	1.5	-0.1	-2.0
(% 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	-3.7	-3.4	-5.4
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	73.5	68.5	64.8	61.3	55.9

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 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	28.6	30.3	30.6	31.3	31.0	31.2
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	16.8	17.7	17.7	18.6	18.9	19.4
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	26.3	26.4	26.7
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	20.8	21.5	21.6	21.8
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	9.9	11.2	9.9	9.4	9.5	8.7
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	79.6	84.1	84.2	85.6	85.8	86.0
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	36.2	35.2	36.9	37.3
8. Collective consumption	7.6	13.1	19.7	22.6	24.4	25.0	29.2	25.7	22.9	22.0	19.9	20.5	20.4	20.0	20.1	19.4	20.8	21.0
9. Social transfers in kind	9.0	12.7	20.2	21.3	23.4	25.1	26.2	24.5	22.3	19.8	17.1	15.8	15.5	15.7	16.0	15.8	16.1	16.3
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	21.5	21.4	21.5	21.7	22.1	22.4
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	9.1	9.1	8.1	9.1	9.2
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	34.4	34.0	33.7
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	3.9	3.9	4.0
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	6.2	5.6	5.6	6.2	6.7	7.3
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	1.6	1.8	1.8
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	3.3	3.3	3.4
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	80.1	79.6	79.0	79.1	81.0	81.8
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	5.2	6.5	4.8	4.2
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	2.7	4.2	3.9
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	84.8	87.2	86.6	88.3	90.1	89.9
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	7.9	5.6	7.8	7.8
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	1.7	0.3	0.4
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	86.3	89.1	90.1
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	64.6	67.7	69.7	71.1	71.2	72.1
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	-10.0	0.9	1.3	2.0	1.0	-0.2



**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	16.1	17.2	17.0	16.9	16.2	15.8
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	9.5	10.0	9.8	10.1	9.9	9.8
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	14.3	13.9	13.5
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	11.6	11.3	11.0
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	5.6	6.4	5.5	5.1	5.0	4.4
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	44.9	47.6	46.7	46.4	45.0	43.5
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	20.1	19.1	19.3	18.9
8. Collective consumption	8.1	9.3	9.9	10.4	10.5	10.3	12.3	11.4	11.1	11.5	11.0	11.5	11.5	11.3	11.2	10.5	10.9	10.6
9. Social transfers in kind	9.7	9.0	10.1	9.8	10.0	10.4	11.0	10.9	10.8	10.3	9.5	8.9	8.8	8.9	8.9	8.6	8.4	8.3
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	12.1	12.1	11.9	11.8	11.6	11.3
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	5.0	5.1	5.0	4.4	4.8	4.7
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	18.6	17.8	17.1
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	2.1	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	3.3	3.5	3.7
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	0.8	1.0	0.9
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	1.8	1.7	1.7
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	42.8	42.4	41.4
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	2.5	2.9	3.5	2.5	2.1
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	1.5	2.2	2.0
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	49.4	48.1	47.8	47.2	45.5
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	3.0	4.1	4.0
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	0.9	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	46.7	46.7	45.6
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	36.5	38.4	38.7	38.5	37.3	36.5
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	0.7	1.1	0.5	-0.1

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	1.7	5.9	1.0	2.3	-0.9	0.6
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	-3.4	5.4	0.3	4.9	1.7	2.8
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	4.3	1.4	0.4	0.8
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	7.5	3.6	0.4	0.8
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	3.4	13.8	-12.0	-4.7	0.6	-7.7
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	0.7	5.6	0.1	1.7	0.2	0.2
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	-0.9	1.6	-2.7	4.7	1.3
8. Collective consumption	10.8	21.6	2.4	14.5	8.0	2.7	16.5	-11.9	-10.9	-3.9	-9.9	3.2	-0.2	-2.3	0.9	-3.8	7.3	1.1
9. Social transfers in kind	8.5	-4.4	13.0	5.8	9.5	7.6	4.3	-6.3	-9.3	-11.2	-13.4	-7.5	-2.0	0.9	2.5	-1.4	1.6	1.5
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	-1.5	-0.5	0.4	1.0	1.8	1.3
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	-0.2	2.9	0.0	-10.6	12.1	1.7
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	0.5	-1.0	-0.9
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	-7.0	-0.6	2.1
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	-11.1	-10.1	1.0	9.4	9.4	7.9
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	-5.6	-8.6	17.5	0.1
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	0.3	0.0	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	-0.6	-0.8	0.1	2.4	1.0
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	0.3	0.7	-1.0	-0.4
19. Capital transfers received	55.4	29.0	21.5	42.3	7.3	-7.3	-38.7	45.6	0.8	2.0	52.3	-42.5	22.5	-40.6	-20.2	10.1	56.3	-7.8
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	1.8	2.8	-0.6	2.0	1.9	-0.2
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	28.6	-28.7	38.7	1.0
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	1.7	-0.7	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	5.7	-8.9	-1.2	1.2	3.2	1.1
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	1.2	4.8	2.8	2.0	0.2	1.2
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	0.3	-0.6	-0.6

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	-0.7	-1.1	-0.5	0.1	
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	3.3	3.5	3.7	
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	1.9	1.8	1.8	1.9	2.0	2.2	
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	2.5	3.4	3.5	
(% 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	-0.7	-1.1	-0.5	0.1	
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	-4.3	-5.9	-5.9	
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	2.3	2.1	10.3	0.2	-0.3	
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	-3.6	-3.9	-4.4	-4.0	-3.6	
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	-1.0	-2.3	-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	2.3	2.1	10.3	0.2	-0.3	
(% 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	-2.3	5.0	-6.2	-6.1	
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	176.2	181.1	174.9	168.9	

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 6A****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

<b>Spain</b>	<b>(Mrd EURO-ESP)</b>																	
	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	141.9	147.3	152.4
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	129.0	132.7	139.1
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	150.1	157.1	161.7
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	143.0	150.0	154.6
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	40.9	42.3	43.8
<b>6. Total current revenue</b>	<b>168.1</b>	<b>242.2</b>	<b>360.6</b>	<b>400.8</b>	<b>437.0</b>	<b>407.0</b>	<b>375.7</b>	<b>391.0</b>	<b>387.8</b>	<b>389.7</b>	<b>391.8</b>	<b>397.5</b>	<b>409.0</b>	<b>417.1</b>	<b>436.9</b>	<b>461.9</b>	<b>479.5</b>	<b>497.0</b>
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	222.6	230.1	237.7
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	92.3	95.0	98.1
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	130.3	135.0	139.6
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	131.5	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	60.6	62.3	64.1
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	185.1	194.9	203.0
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	30.9	32.0	32.8
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	29.8	28.6	27.4
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	12.1	12.6	13.0
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	18.1	18.8	19.6
<b>17. Total current expenditure</b>	<b>173.8</b>	<b>219.9</b>	<b>305.3</b>	<b>329.2</b>	<b>357.5</b>	<b>392.7</b>	<b>424.9</b>	<b>431.2</b>	<b>436.7</b>	<b>427.8</b>	<b>432.9</b>	<b>433.9</b>	<b>437.6</b>	<b>441.9</b>	<b>447.6</b>	<b>463.6</b>	<b>480.6</b>	<b>496.3</b>
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	-1.7	-1.1	0.7
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	7.7	7.9	8.2
<b>20. Total revenue</b>	<b>171.3</b>	<b>246.0</b>	<b>367.8</b>	<b>408.1</b>	<b>442.6</b>	<b>410.0</b>	<b>375.8</b>	<b>391.8</b>	<b>387.4</b>	<b>391.3</b>	<b>395.6</b>	<b>403.5</b>	<b>415.7</b>	<b>422.2</b>	<b>442.2</b>	<b>469.5</b>	<b>487.5</b>	<b>505.2</b>
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	25.4	26.0	27.0
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	10.5	9.7	8.3
<b>23. Total expenditure</b>	<b>203.6</b>	<b>253.1</b>	<b>356.5</b>	<b>385.9</b>	<b>421.8</b>	<b>459.4</b>	<b>494.0</b>	<b>493.2</b>	<b>490.6</b>	<b>500.2</b>	<b>467.3</b>	<b>465.4</b>	<b>472.7</b>	<b>472.2</b>	<b>478.1</b>	<b>499.5</b>	<b>516.2</b>	<b>531.6</b>
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	418.3	434.7	450.8
<b>25. Net lending (+) or net borrowing (-)</b>	<b>-32.3</b>	<b>-7.1</b>	<b>11.3</b>	<b>22.2</b>	<b>20.8</b>	<b>-49.3</b>	<b>-118.2</b>	<b>-101.4</b>	<b>-103.2</b>	<b>-108.8</b>	<b>-71.7</b>	<b>-61.9</b>	<b>-57.0</b>	<b>-50.0</b>	<b>-35.9</b>	<b>-30.0</b>	<b>-28.8</b>	<b>-26.4</b>

**Table 6B****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

<b>Spain</b>	<b>(percentage of GDP at current market prices (excessive deficit procedure))</b>																	
	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	11.8	11.7
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	10.7	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	12.5	12.5
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	12.0	11.9
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	3.4	3.4	3.4
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	38.2	38.3	38.3
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	18.4	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	7.6	7.6	7.6
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	10.8	10.8
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	10.5	10.5
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	5.0	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	2.6	2.6	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	2.5	2.3	2.1
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	1.5	1.5	1.5
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	38.4	38.4	38.2
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	-0.1	-0.1	0.1
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	38.9	38.9	38.9
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	2.1	2.1	2.1
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	0.9	0.8	0.6
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	41.3	41.2	41.0
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	34.6	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	-2.5	-2.3	-2.0

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	4.9	3.8	3.4
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	8.8	2.9	4.8
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	4.9	4.7	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	5.3	4.9	3.0
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	2.3	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	5.7	3.8	3.6
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	3.2	3.3	3.3
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	2.7	3.0	3.2
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	3.6	3.6	3.4
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	3.1	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	4.2	5.3	4.2
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	2.8	3.8	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	-0.2	-4.0	-4.0
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	0.2	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	0.1	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	3.6	3.7	3.3
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	0.8	0.1	0.1
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	43.0	3.7	3.7
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	6.2	3.8	3.6
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	10.5	2.0	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	0.2	-0.1	-0.1
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	4.5	3.3	3.0
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	5.9	3.9	3.7
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	0.6	0.2	0.3

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	2.5	2.3	2.0	
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	2.5	2.3	2.1	
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	2.6	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	3.6	3.7	3.6	
(% 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	2.5	2.3	2.0	
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	-3.4	-3.5	-3.3	
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	0.4	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	0.0	0.0	-0.1	
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	-0.9	-1.2	-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	0.4	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	-1.0	-0.8	-0.6	
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	97.1	96.3	95.7	

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 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	388	400	410
2. Current taxes on income and wealth	98	175	200	218	227	237	206	223	241	260	272	274	278	280	294	313	322	334
3. Social contributions	242	258	312	329	341	351	354	362	376	387	399	409	413	418	430	425	406	414
4. Of which actual social contributions	222	232	281	297	308	316	318	324	337	346	357	366	370	375	387	381	362	370
5. Other current revenue, including sales	71	79	93	100	106	112	113	115	119	117	119	120	122	123	124	123	127	128
6. Total current revenue	602	739	874	926	964	993	963	994	1046	1083	1119	1140	1161	1177	1221	1249	1255	1286
7. Government consumption expenditure	282	330	407	421	436	450	466	479	489	500	510	519	523	530	544	550	555	566
8. Collective consumption	109	126	146	150	154	158	165	168	172	177	181	181	181	183	188	191	193	197
9. Social transfers in kind	174	204	261	270	281	291	301	310	316	323	330	337	342	347	356	359	362	370
10. Compensation of employees	161	191	227	233	241	247	254	260	264	268	273	279	281	284	291	294	297	302
11. Intermediate consumption	63	71	87	89	91	93	99	102	104	107	110	110	111	112	115	117	119	121
12. Social transfers other than in kind	216	248	310	325	339	351	371	383	394	408	421	429	436	443	449	458	470	482
13. Social transfers in kind via market producers	56	71	96	101	106	110	115	118	121	124	127	131	133	137	140	142	144	148
14. Interest	42	43	48	48	52	57	49	50	56	55	49	46	44	41	40	40	40	41
15. Subsidies	18	20	24	25	27	29	35	36	35	36	36	47	56	56	57	63	64	45
16. Other current expenditure	40	47	61	64	67	70	75	77	78	81	85	83	84	90	89	94	97	99
17. Total current expenditure	597	692	852	885	923	958	998	1027	1052	1080	1101	1125	1146	1163	1181	1208	1230	1237
18. Gross saving	5	46	22	42	41	35	-35	-33	-5	3	18	15	15	15	40	41	25	49
19. Capital transfers received	4	5	7	6	5	4	5	4	6	5	6	6	8	8	9	10	11	12
20. Total revenue	605	744	882	932	969	997	968	998	1053	1089	1125	1146	1169	1185	1230	1259	1266	1298
21. Gross fixed capital formation	51	58	71	73	77	79	82	83	82	85	84	80	75	75	77	80	85	85
22. Other capital expenditure	20	13	18	20	21	26	26	25	26	28	27	26	28	26	36	31	27	30
23. Total expenditure	668	764	941	977	1020	1062	1107	1135	1159	1193	1212	1230	1249	1264	1294	1318	1342	1352
24. Tax burden	514	639	757	801	830	850	817	845	895	931	964	983	1005	1021	1066	1092	1095	1124
25. Net lending (+) or net borrowing (-)	-62	-19	-59	-45	-51	-65	-139	-137	-106	-104	-86	-84	-80	-79	-64	-60	-75	-54



**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	15.9	16.2	16.5	16.5	16.5
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	12.5	12.8	13.3	13.3	13.4
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	18.7	18.8	18.0	16.8	16.7
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	16.2	15.0	14.9
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	5.2	5.2	5.1
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	52.7	53.2	53.1	51.9	51.8
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	23.7	23.7	23.4	23.0	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	8.2	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	15.5	15.2	15.0	14.9
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	12.3	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	5.0	5.0	4.9	4.9
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	19.8	19.6	19.5	19.4	19.4
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	6.0	6.0	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	1.8	1.7	1.7	1.6	1.6
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	2.5	2.7	2.7	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	4.0
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	52.0	51.5	51.3	50.9	49.8
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	1.8	1.7	1.0	2.0
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	0.4	0.4	0.4	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	53.0	53.6	53.5	52.4	52.3
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	3.3	3.4	3.5	3.4
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	1.6	1.3	1.1	1.2
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	56.6	56.4	56.0	55.5	54.4
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	45.7	46.4	46.4	45.3	45.3
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	-2.8	-2.5	-3.1	-2.2

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	4.3	2.9	2.7
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	5.1	6.2	3.0	3.7
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	1.3	2.9	-1.4	-4.3	1.9
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	1.4	3.2	-1.7	-4.9	2.0
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	0.6	1.0	-0.7	2.9	0.6
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	3.7	2.3	0.5	2.5
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	1.3	2.5	1.1	1.0	2.0
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	0.9	2.7	1.9	0.8	2.0
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	1.5	2.4	0.8	1.1	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	1.0	2.4	1.1	0.9	1.7
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	0.4	2.7	1.9	1.6	1.5
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	1.6	1.5	2.0	2.4	2.6
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	2.6	2.7	1.1	1.7	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	-6.2	-3.1	0.4	-0.7	3.0
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	2.1	10.3	1.8	-30.0
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	0.0
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	1.6	2.3	1.8	0.6
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	1.1	0.0	-0.7	0.9
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	-0.9	14.6	9.9	15.9	1.3
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	3.8	2.3	0.6	2.5
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	2.2	3.9	6.5	0.2
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	0.4	-0.3	-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	1.3	2.3	1.9	1.8	0.8
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	4.4	2.5	0.2	2.7
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	0.8	0.2	-0.6	0.9

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	2.8	2.5	3.1	2.2	
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	1.8	1.7	1.7	1.6	1.6	
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	1.8	1.8	1.7	1.7	
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	1.6	2.7	2.5	2.7	2.8	
(% 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	2.8	2.5	3.1	2.2	
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	-1.5	-2.6	-2.4	-2.6	-2.7	
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	0.3	-0.1	0.1	0.4	
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	1.0	0.8	1.5	0.5	
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	0.3	-0.9	-0.7	-0.9	-1.0	
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	0.3	-0.1	0.1	0.4	
(% 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	2.4	0.5	0.0	0.6	-0.1	
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	98.0	98.4	98.4	99.0	98.9	

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

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

3) Line 7 = line 10.

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

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

Table 8A

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

Italy	(Mrd EURO-ITL)																	
	1995	2000	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	247.3	242.0	248.4	253.6	257.8	258.8
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	247.6	250.6	248.9	249.7	251.0
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	225.6	235.0	238.7	242.5
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	216.6	221.4	230.8	234.5	238.2
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	68.9	72.4	75.0	76.3	77.6
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	778.1	779.2	797.0	812.4	822.5	829.9
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	316.6	323.2	330.7	333.5	337.9
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	130.6	134.5	137.8	139.0	140.8
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	186.0	188.7	192.9	194.5	197.1
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	164.1	166.7	171.8	173.1	174.1
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	92.1	96.8	98.0	98.6	101.6
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	341.3	348.9	364.8	377.2
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	44.9	45.9	46.2	46.5
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	65.6	65.0	64.2	66.8
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	25.9	26.1	26.1	26.3
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	38.5	36.5	39.6	41.9	42.0
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	771.2	777.7	795.3	815.0	834.5
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	16.0	8.0	19.3	17.2	7.5	-4.6
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	9.2	6.8	6.6	3.7	4.7	4.7
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	786.0	803.6	816.1	827.2	834.6
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	35.8	38.8	37.1	37.8	41.2
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	21.6	28.4	21.3	18.0	21.4
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	828.7	844.9	853.6	870.7	897.1
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	714.7	727.3	738.2	746.7	752.9
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	-43.1	-42.7	-41.3	-37.5	-43.5	-62.5

**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	15.0	14.3	14.4	14.4	14.6	14.4
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	14.7	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	13.4	13.5	13.5
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	12.8	13.1	13.2	13.2
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	4.2	4.3	4.3	4.3
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	47.1	46.1	46.1	46.2	46.5	46.1
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	18.7	18.8	18.8	18.8
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	7.8	7.8	7.9	7.8
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	10.9	11.0	11.0	10.9
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	9.6	9.8	9.8	9.7
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	5.4	5.6	5.6	5.6	5.6
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	19.9	20.6	20.9
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	2.6
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	3.6	3.7
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	1.5
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	2.3	2.4	2.3
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	45.6	45.0	45.3	46.0	46.3
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	1.0	0.5	1.1	1.0	0.4	-0.3
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	0.6	0.4	0.4	0.2	0.3	0.3
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	46.5	46.4	46.7	46.3
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	2.2	2.1	2.1	2.3
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	1.6	1.2	1.0	1.2
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	49.0	48.9	48.6	49.2	49.8
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	42.0	42.2	41.8
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	-2.1	-2.5	-3.5

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	-0.6	-2.1	2.6	2.1	1.6	0.4
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	1.2	-0.7	0.3	0.5
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	2.2	4.2	1.6	1.6
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	2.2	4.3	1.6	1.6
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	-0.5	5.1	3.6	1.8	1.7
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	1.1	0.1	2.3	1.9	1.2	0.9
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	2.1	2.3	0.9	1.3
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	2.2	3.0	2.5	0.9	1.3
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	1.1	1.5	2.2	0.9	1.3
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	1.6	3.1	0.7	0.6
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	2.4	5.2	1.2	0.7	2.9
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	2.2	4.6	3.4
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	0.8	2.2	0.7	0.7
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	-1.0	-0.9	-1.1	3.9
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	4.0	-11.5	0.7	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	0.1	0.1	0.0
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	0.8	2.3	2.5	2.4
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	0.7	-0.5	0.6	-0.1	-0.6	-0.7
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	38.0	-26.0	-2.8	-44.2	27.2	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	2.2	1.6	1.4	0.9
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	-2.2	8.2	-4.3	1.9	9.0
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	0.4	-0.4	-0.2	0.2
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	2.0	1.0	2.0	3.0
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	1.8	1.5	1.2	0.8
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	0.1	0.3	-0.3	-1.0

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	2.1	2.5	3.5
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	3.6	3.7
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	3.0	3.0	2.9	2.8	2.8
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	2.2	1.7	0.8	1.8
(% 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	2.1	2.5	3.5
6. Contribution of nominal GDP growth	-8.7	-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	-2.9	-2.2	-1.0	-2.3
7. Stock-flow adjustment 3)	1.1	1.0	0.5	1.0	-0.3	1.4	1.0	0.9	-0.2	2.2	2.1	1.1	-0.4	0.3	0.4	0.9	0.1	0.3
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	-1.6	-1.2	-0.2
9. Snow-ball effect	2.4	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	0.9	1.5	2.6	1.4
10. Stock-flow adjustment 3)	1.1	1.0	0.5	1.0	-0.3	1.4	1.0	0.9	-0.2	2.2	2.1	1.1	-0.4	0.3	0.4	0.9	0.1	0.3
(% of GDP)																		
11. Change in gross debt 5)	-0.4	-0.4	1.9	0.6	-2.8	2.6	10.1	2.9	1.1	6.8	5.7	2.8	-0.2	-0.2	0.0	0.8	1.6	1.5
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	131.4	132.2	133.7	135.2

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 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	3.300	3.310	3.442
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	1.921	1.981	2.053
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	1.843	2.369	2.759
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	1.843	2.369	2.759
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	1.045	1.032	0.981
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	8.109	8.693	9.235
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	3.142	3.308	3.498
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	1.438	1.557	1.557	1.557
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	1.531	1.585	1.751	1.941
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	2.456	2.616	2.799
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	0.817	0.872	0.881
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	2.702	3.105	3.473
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	0.007	0.007	0.007
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	0.517	0.517	0.468
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	0.060	0.060	0.061
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	0.474	0.491	0.513
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	7.034	7.668	8.202
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	1.075	1.025	1.033
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	0.169	0.169	0.169
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	8.278	8.862	9.404
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	1.145	0.484	0.503
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	1.089	0.063	0.061
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	9.268	8.214	8.766
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	7.090	7.687	8.280
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	-0.990	0.648	0.638



**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	15.9	15.3	15.3
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	9.3	9.3	9.2	9.1
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	8.9	11.0	12.3
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	8.9	11.0	12.3
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	5.0	4.8	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	38.7	39.1	40.2	41.1
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	15.1	15.2	15.3	15.6
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	7.3	7.5	7.2	6.9
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	7.8	7.6	8.1	8.6
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	11.8	12.1	12.4
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	3.9	4.0	3.9
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	13.3	13.0	14.4	15.4
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	2.5	2.4	2.1
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	2.3	2.3	2.3
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	34.1	33.9	35.5	36.5
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	5.2	4.7	4.6
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	0.8	0.8	0.8
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	39.1	39.9	41.0	41.8
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	5.5	2.2	2.2
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	5.3	0.3	0.3
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	37.4	44.7	38.0	39.0
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	33.7	34.2	35.6	36.8
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	-4.8	3.0	2.8

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	8.0	0.3	4.0
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	4.6	3.2	3.6
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	7.8	28.6	16.4
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	7.8	28.6	16.4
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	4.7	-1.2	-4.9
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	6.7	7.2	6.2
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	5.9	5.3	5.7
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	1.1	8.3	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	8.8	3.5	10.5	10.8
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	4.3	6.5	7.0
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	15.5	6.6	1.1
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	3.4	14.9	11.9
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	15.3	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	2.5	0.0	-9.5
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	8.7	0.9	1.1
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	9.0	7.0
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	0.6	-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	89.9	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	7.7	7.1	6.1
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	114.4	-57.8	4.0
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	4.7	-5.0	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	26.2	-11.4	6.7
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	6.9	8.4	7.7
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	-6.5	7.8	-0.2

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	4.8	-3.0	-2.8	
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	2.5	2.4	2.1	
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	2.7	2.4	2.2	
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	6.3	5.5	4.3	4.0	
(% 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	4.8	-3.0	-2.8	
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	-6.2	-5.0	-4.2	-3.7	
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	7.0	1.1	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	2.3	-5.4	-4.9	
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	-3.7	-2.5	-1.8	-1.6	
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	7.0	1.1	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	-9.8	6.8	-6.1	-6.5	
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	95.8	102.5	96.4	89.9	

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

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

3) Line 7 = line 10.

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

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

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

	(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	4.160	4.460	4.720
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	2.150	2.080	2.190
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	2.760	2.950	3.080
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	2.650	2.840	2.960
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	1.440	1.650	1.710	1.600
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	9.850	10.720	11.200	11.590
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	4.850	5.230	5.440	5.640
8. Collective consumption	0.530	0.790	1.470	1.800	2.300	2.710	1.860	1.740	2.010	2.060	2.160	2.210	2.280	2.290	2.510	2.720	2.910	3.110
9. Social transfers in kind	0.420	0.620	0.960	1.140	1.690	2.120	1.720	1.550	1.690	1.740	1.870	1.930	2.070	2.220	2.340	2.510	2.530	2.520
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	3.000	3.270	3.440
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	1.740	1.670	1.690
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	3.010	3.240	3.450
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	0.380	0.380	0.390
14. Interest	0.030	0.060	0.070	0.070	0.080	0.130	0.290	0.320	0.360	0.370	0.340	0.340	0.320	0.260	0.250	0.210	0.210	0.210
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	0.300	0.290	0.290
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	0.800	1.080	1.060	1.030
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	7.910	8.090	8.300	8.860	9.720	10.120	10.500
18. Gross saving	0.050	0.060	0.390	0.840	1.190	0.010	-0.920	-0.610	0.200	0.470	0.470	0.370	0.460	0.750	1.000	1.000	1.080	1.090
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	0.350	0.420	0.460
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	10.060	11.070	11.620	12.050
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	1.190	1.600	1.640	1.690
22. Other capital expenditure	0.030	0.160	0.120	0.250	0.130	-0.010	0.170	0.370	0.390	0.060	0.100	0.030	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	8.390	8.150	8.220	8.310	8.600	8.990	9.300	9.260	10.220	11.360	11.810	12.240
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	9.030	9.450	9.950
25. Net lending (+) or net borrowing (-)	-0.060	-0.190	-0.050	-0.080	-0.120	-1.020	-1.790	-1.540	-0.880	-0.270	-0.270	-0.340	-0.330	0.020	-0.160	-0.300	-0.190	-0.190

**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	14.1	14.3	14.4
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	7.3	6.7	6.7
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	9.3	9.4	9.4
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	9.0	9.1	9.0
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	5.6	5.5	4.9
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	36.3	35.8	35.4
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	18.0	17.7	17.4	17.2
8. Collective consumption	13.2	11.6	10.8	10.5	10.2	11.1	9.9	9.7	9.9	9.4	9.5	9.3	9.4	9.2	9.3	9.2	9.3	9.5
9. Social transfers in kind	10.3	9.1	7.1	6.7	7.5	8.7	9.1	8.7	8.3	7.9	8.2	8.2	8.5	8.9	8.7	8.5	8.1	7.7
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	10.5	10.5
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	5.9	5.3	5.2
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	10.2	10.3	10.5
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	1.2	1.2
14. Interest	0.8	0.9	0.5	0.4	0.4	0.6	1.5	1.8	1.8	1.7	1.5	1.4	1.3	1.0	0.9	0.7	0.7	0.6
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	1.0	0.9	0.9
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	3.0	3.7	3.4	3.1
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	32.8	32.9	32.4	32.0
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	1.5	1.9	3.0	3.7	3.4	3.5	3.3
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	1.2	1.3	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	37.5	37.2	36.8
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	5.4	5.3	5.2
22. Other capital expenditure	0.7	2.3	0.9	1.5	0.6	0.0	0.9	2.1	1.9	0.3	0.4	0.1	0.2	0.3	0.6	0.2	0.1	0.1
23. Total expenditure	35.6	37.3	34.2	36.0	34.0	37.6	44.6	45.4	40.5	38.0	37.7	38.1	38.2	37.0	37.8	38.5	37.8	37.4
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	30.6	30.2	30.4
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-0.4	-0.5	-0.5	-4.2	-9.5	-8.6	-4.3	-1.2	-1.2	-1.4	-1.4	0.1	-0.6	-1.0	-0.6	-0.6

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	10.7	7.2	5.8
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	-6.6	-3.1	5.2
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	17.1	6.9	4.5
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	17.3	7.0	4.4
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	15.2	14.9	3.4	-6.2
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	8.8	8.8	4.5	3.5
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	7.5	7.7	4.0	3.6
8. Collective consumption	7.4	0.7	16.6	22.7	27.6	18.1	-31.2	-6.5	15.2	2.7	4.5	2.3	3.6	0.4	9.4	8.3	7.0	7.0
9. Social transfers in kind	7.4	0.7	3.0	19.1	47.7	25.6	-19.1	-9.6	8.9	2.8	7.4	3.4	7.4	7.1	5.6	7.0	0.8	-0.2
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	8.9	8.9	5.0
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	12.7	-3.8	1.3
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	7.9	7.4	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	1.6	2.0	3.0
14. Interest	91.3	61.4	-9.5	4.7	8.9	68.6	113.0	10.6	15.3	0.3	-6.7	0.1	-4.7	-21.3	-2.1	-16.5	1.1	0.9
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	-12.4	-4.8	0.4
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	0.7	-0.3	-0.2
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	2.3	2.6	6.7	9.7	4.1	3.8
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	0.4	1.1	0.7	-0.3	0.1	-0.1
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	63.7	20.7	9.4
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	8.5	10.0	5.0	3.7
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	32.8	34.2	3.0	3.0
22. Other capital expenditure 1)	0.2	-0.4	-0.1	0.6	-0.9	-0.6	0.9	1.2	-0.2	-1.6	0.2	-0.3	0.1	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	-8.5	-2.9	0.9	1.1	3.5	4.6	3.4	-0.4	10.4	11.2	3.9	3.7
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	7.8	4.6	5.3
25. Net lending (+) or net borrowing (-)	1.0	1.0	0.6	-0.1	0.0	-3.7	-5.3	0.9	4.3	3.1	0.0	-0.3	0.1	1.4	-0.6	-0.4	0.4	0.0

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	9.5	8.6	4.3	1.2	1.2	1.4	1.4	-0.1	0.6	1.0	0.6	0.6
2. Interest payments (% of GDP)	0.8	0.9	0.5	0.4	0.4	0.6	1.5	1.8	1.8	1.7	1.5	1.4	1.3	1.0	0.9	0.7	0.7	0.6
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	1.9	2.0	2.0
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	9.2	5.9	4.9
(% 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	9.5	8.6	4.3	1.2	1.2	1.4	1.4	-0.1	0.6	1.0	0.6	0.6
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	-3.4	-2.0	-1.6
7. Stock-flow adjustment 3)	:	0.8	-0.4	0.0	0.3	6.5	3.3	0.7	-3.0	0.4	-1.7	1.5	-4.3	4.6	2.1	-1.7	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.6	1.0	-0.1	0.1	0.2	3.7	8.0	6.8	2.5	-0.5	-0.3	0.0	0.0	-1.1	-0.3	0.3	-0.1	-0.1
9. Snow-ball effect	:	-0.1	-2.1	-1.9	-2.0	0.0	6.9	3.6	-3.7	-1.5	-0.2	0.1	0.2	0.0	-2.0	-2.7	-1.3	-0.9
10. Stock-flow adjustment 3)	:	0.8	-0.4	0.0	0.3	6.5	3.3	0.7	-3.0	0.4	-1.7	1.5	-4.3	4.6	2.1	-1.7	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	1.7	-2.6	-1.9	-1.5	10.1	18.1	11.1	-4.2	-1.5	-2.2	1.5	-4.1	3.5	-0.3	-4.0	-1.4	-1.0
12. Level of gross debt (end of year)	13.9	13.8	11.4	9.6	8.0	18.2	36.3	47.3	43.1	41.6	39.4	40.9	36.8	40.3	40.0	35.9	34.5	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 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	5.22	5.52	5.82
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	2.57	3.95	4.15
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	5.89	4.82	5.17
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	5.75	4.71	5.05
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	1.61	1.88	1.95
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	15.29	16.17	17.09
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	7.45	7.88	8.23
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	3.12	3.27	3.34
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	4.33	4.60	4.89
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	4.41	4.50	4.75
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	1.97	2.34	2.40
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	5.36	5.93	6.50
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	0.76	0.75	0.78
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	0.40	0.40	0.33
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	0.19	0.20	0.21
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	0.59	0.72	0.80	0.82
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	12.45	13.80	14.92	15.79
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	1.48	1.25	1.30
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	0.35	0.41	0.43
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	15.64	16.59	17.51
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	1.18	1.35	1.45	1.45	1.65
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	0.09	0.08	0.08
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	13.07	13.25	13.96	15.34	16.45	17.51
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	13.72	14.28	15.12
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	0.09	0.21	0.30	0.14	0.00



**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	11.6	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	5.7	8.3	8.3
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	13.1	10.1	10.3
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	12.7	9.9	10.1
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	3.6	3.9	3.9
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	33.9	34.0
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	16.5	16.5	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	6.9	6.6
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	9.6	9.6	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	9.8	9.4	9.5
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	4.4	4.9	4.8
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	11.9	12.4	12.9
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	1.7	1.6	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	0.8	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	0.4	0.4	0.4
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	1.6	1.7	1.6
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	31.2	31.4
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	3.5	3.3	2.6	2.6
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	0.8	0.9	0.9
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	34.7	34.7	34.9
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	3.2	3.0	3.3
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	0.2	0.2	0.2
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	34.0	34.4	34.9
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	30.4	29.9	30.1
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	0.2	0.5	0.7	0.3	0.0

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	6.2	5.8	5.4
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	13.4	53.9	5.1
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	11.2	-18.2	7.3
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	11.2	-18.2	7.3
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	12.2	17.1	3.5
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	9.9	5.8	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	7.7	5.7	4.4
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	6.3	5.1	2.0
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	8.7	6.2	6.2
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	10.0	2.0	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	2.1	18.6	2.8
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	15.8	10.7	9.6
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	11.6	-0.7	3.5
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	-15.2	0.9	-17.9
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	29.7	7.3	3.7
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	0.2	0.1	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	4.8	10.9	8.1	5.8
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	-0.2	-0.7	0.0
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	38.7	16.5	4.0
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	10.4	6.0	5.6
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	7.3	-14.2	14.1	7.5	0.0	13.7
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	-0.2	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	5.3	9.9	7.2	6.5
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	10.2	4.1	5.9
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	0.2	-0.4	-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	-0.2	-0.5	-0.7	-0.3	0.0	
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	0.8	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	2.4	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	7.0	5.8	5.2	
(% 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	-0.2	-0.5	-0.7	-0.3	0.0	
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	-2.6	-1.9	-1.8	
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	-2.0	5.0	1.2	
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	-1.1	-0.7	
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	-1.7	-1.0	-1.2	
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	-2.0	5.0	1.2	
(% 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	-5.2	2.8	-0.6	
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	40.0	39.4	34.2	37.0	36.4	

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

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

3) Line 7 = line 10.

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

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

**Table 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	6.19	6.34	6.57	7.11	7.37	7.69
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	7.45	8.01	8.54	9.83	10.13	10.77
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	6.26	6.48	6.92	7.28	7.63	7.98
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	5.58	5.78	6.17	6.50	6.81	7.13
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	2.35	2.37	2.39	2.45	2.52	2.53
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	22.25	23.19	24.41	26.67	27.65	28.98
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	8.58	8.72	9.37	10.00	10.56	11.13
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	3.36	3.44	3.69	3.96	4.15	4.35
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	5.22	5.28	5.68	6.05	6.41	6.78
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	4.59	4.67	4.97	5.39	5.74	6.00
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	2.17	2.26	2.38
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	7.94	8.14	8.61	8.99	9.49	10.01
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	2.38	2.36	2.58	2.72	2.85	2.97
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	0.19	0.15	0.15
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	0.63	0.58	0.60	0.74	0.81	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	2.11	2.29	2.48
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	19.23	19.62	20.90	22.32	23.58	24.88
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	3.02	3.58	3.51	4.36	4.07	4.10
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	0.13	0.12	0.10
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	22.35	23.31	24.56	26.80	27.76	29.08
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	2.03	2.12	2.30	2.40	2.54	2.64
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	0.56	0.66	0.78	0.84
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	21.62	22.32	23.76	25.38	26.90	28.35
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	19.36	20.32	21.53	23.66	24.52	25.80
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	0.74	0.99	0.79	1.42	0.86	0.73

**Table 12B****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Luxembourg****(percentage of GDP at current market prices (excessive deficit procedure))**

	1995	2000	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	12.1	12.0	12.0
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	16.7	16.5	16.8
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	12.2	12.5	12.4	12.4	12.5
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	10.8	10.8	11.2	11.0	11.1	11.1
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	4.6	4.4	4.3	4.2	4.1	3.9
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	43.5	44.1	45.3	45.0	45.2
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	16.6	16.4	16.9	17.0	17.2	17.4
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	6.5	6.4	6.7	6.7	6.8	6.8
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	10.3	10.3	10.4	10.6
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	8.9	8.8	9.0	9.2	9.3	9.4
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	3.7	3.7	3.7
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	15.3	15.6	15.3	15.4	15.6
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	4.4	4.7	4.6	4.6	4.6
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	0.2	0.2
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	1.2	1.1	1.1	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	3.6	3.7	3.9
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	37.3	36.8	37.8	37.9	38.4	38.8
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	5.8	6.7	6.3	7.4	6.6	6.4
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	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	43.7	44.4	45.5	45.2	45.4
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	4.0	4.2	4.1	4.1	4.1
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	1.0	1.1	1.3	1.3
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	41.9	41.9	43.0	43.1	43.8	44.3
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	37.5	38.1	38.9	40.2	39.9	40.3
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	1.4	1.9	1.4	2.4	1.4	1.1

Table 12C

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

Luxembourg

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

	1996	2000	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	-5.5	2.4	3.7	8.2	3.7	4.3
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	15.2	3.0	6.3
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	5.3	3.6	6.7	5.2	4.8	4.7
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	4.5	3.4	6.8	5.4	4.8	4.7
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	8.0	0.7	0.9	2.8	2.7	0.3
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	3.7	4.3	5.3	9.2	3.7	4.8
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	2.9	1.6	7.4	6.8	5.6	5.4
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	4.7	2.3	7.5	7.1	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	1.8	1.2	7.4	6.5	6.1	5.7
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	5.9	1.8	6.3	8.5	6.5	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	5.6	4.2	5.5
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	2.9	2.6	5.8	4.4	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	-1.3	-0.8	9.4	5.4	4.5	4.5
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	0.4	-20.1	0.1
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	-13.1	-7.7	4.2	23.0	8.7	8.7
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	0.2	0.1	0.2
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	3.2	2.0	6.6	6.8	5.7	5.5
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	0.2	0.9	-0.4	1.1	-0.8	-0.2
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	-13.1	-8.0	-9.1
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	3.7	4.3	5.4	9.1	3.6	4.7
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	11.2	4.5	8.4	4.5	6.1	3.6
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	-0.1	0.1	0.1	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	3.4	3.2	6.5	6.8	6.0	5.4
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	3.1	4.9	6.0	9.9	3.7	5.2
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	0.1	0.4	-0.4	1.0	-1.0	-0.3

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	-1.4	-1.9	-1.4	-2.4	-1.4	-1.1	
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	0.2	0.2	
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	1.5	1.2	1.2	
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	6.5	4.3	4.3	
(% 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	-1.4	-1.9	-1.4	-2.4	-1.4	-1.1	
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	-1.4	-0.9	-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	1.7	1.1	4.5	2.2	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	-1.8	-2.2	-1.8	-2.7	-1.7	-1.4	
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	-1.1	-0.6	-0.6	
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	1.7	1.1	4.5	2.2	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	-0.7	-0.4	
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	20.7	20.3	

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

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

3) Line 7 = line 10.

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

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

**Table 13A****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

<b>Malta</b>	<b>(Mrd EURO-MTL)</b>																	
	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	1.591	1.710	1.855
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	1.650	1.862	2.002
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	0.765	0.816	0.866
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	0.659	0.704	0.746
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	0.522	0.662	0.641	0.516	0.491
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	3.805	4.336	4.647	4.904	5.214
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	1.605	1.689	1.669	1.734	2.003	2.287	2.495
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	0.713	0.606	0.548	0.630	0.722	0.805
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	0.977	1.064	1.186	1.373	1.565	1.690
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	1.179	1.268	1.376	1.479	1.583
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	0.628	0.719	0.834	0.902	0.965
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	1.092	1.201	1.285
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	0.070	0.084	0.093	0.102
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	0.188	0.190	0.182
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	0.158	0.177	0.186
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	0.201	0.215	0.276	0.256	0.306
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	3.443	3.681	4.007	4.298	4.608
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	0.362	0.655	0.640	0.606	0.605
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	0.064	0.093	0.137	0.177	0.193
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	3.869	4.429	4.783	5.081	5.406
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	0.403	0.259	0.265	0.371	0.460	0.501
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	0.155	0.175	0.169
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	3.818	3.778	4.042	4.532	4.933	5.279
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	3.939	4.316	4.647
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	0.091	0.387	0.251	0.148	0.128



**Table 13B****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

<b>Malta</b>	<b>(percentage of GDP at current market prices (excessive deficit procedure))</b>																	
	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	13.0	12.2	12.2	12.4	12.9	12.9	13.0
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	13.6	13.6	12.8	13.4	13.9	13.4	14.0	14.1
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	6.2	6.2	6.2	6.2	6.1	6.1
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	5.2	5.2	5.3	5.4	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	4.1	5.0	5.9	5.2	3.9	3.5
6. Total current revenue	35.0	33.3	36.5	36.9	37.9	37.7	37.6	36.9	37.1	37.2	37.5	36.9	35.4	36.8	38.3	37.7	36.9	36.6
7. Government consumption expenditure	18.0	17.7	18.1	18.6	17.9	19.7	19.8	19.5	19.7	20.2	19.3	18.9	17.5	16.1	15.3	16.3	17.2	17.5
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	8.3	7.4	5.9	4.8	5.1	5.4	5.7
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	10.5	10.1	10.3	10.5	11.1	11.8	11.9
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	12.3	11.6	11.4	11.2	11.2	11.1	11.1
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	6.1	6.1	6.4	6.8	6.8	6.8
12. Social transfers other than in kind	11.0	11.4	12.0	11.8	11.9	11.7	12.5	12.2	12.4	12.1	11.3	10.2	9.9	9.4	8.9	9.0	9.0	9.0
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	0.5	0.6	0.6	0.6	0.7	0.7	0.7
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	2.3	2.1	1.8	1.5	1.4	1.3
15. Subsidies	1.7	1.3	1.7	1.7	1.7	1.9	0.8	0.8	0.7	1.1	1.0	1.2	1.2	1.3	1.2	1.3	1.3	1.3
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	2.2	2.1	1.9	1.9	2.2	1.9	2.1
17. Total current expenditure	35.4	35.8	37.6	37.7	37.2	39.6	38.8	37.7	37.9	38.4	37.8	36.5	34.1	33.3	32.5	32.5	32.3	32.4
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	3.5	5.8	5.2	4.6	4.3
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	1.3	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	39.4	38.5	37.4	39.2	38.8	38.2	38.0
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	3.5	4.2	2.5	2.3	3.0	3.5	3.5
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	0.7	0.8	1.3	1.3	1.2
23. Total expenditure	39.1	40.2	42.2	42.3	41.1	42.6	41.9	41.1	41.2	42.7	41.9	41.1	39.6	36.5	35.7	36.8	37.1	37.1
24. Tax burden	26.3	27.3	31.5	31.9	32.8	32.1	32.5	31.2	32.2	32.4	32.6	32.4	30.7	31.2	31.9	32.0	32.5	32.7
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	3.4	2.0	1.1	0.9

Table 13C

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

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

	1996	2000	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	13.5	7.5	8.4
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	5.1	12.8	7.5
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	8.8	6.7	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	10.8	6.7	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	30.9	26.8	-3.2	-19.4	-4.9
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	14.0	7.2	5.5	6.3
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	-1.2	3.9	15.5	14.2	9.1
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	0.4	-15.0	-9.5	15.0	14.6	11.4
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	9.1	8.9	11.5	15.7	14.0	8.0
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	5.7	7.5	8.5	7.5	7.0
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	6.1	14.5	16.0	8.1	7.0
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	2.6	10.0	7.0
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	7.9	19.8	10.3	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	-8.4	1.2	-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	12.6	12.3	5.0
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	0.0	0.3	-0.3	0.2
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	6.9	8.8	7.3	7.2
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	2.2	2.3	-0.6	-0.6	-0.3
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	-79.0	45.1	46.3	29.8	8.8
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	14.5	8.0	6.2	6.4
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	33.9	-35.7	2.3	39.9	24.2	9.0
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	0.4	0.1	-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	-1.0	7.0	12.1	8.8	7.0
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	9.2	9.6	7.7
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	1.9	2.5	-1.4	-0.9	-0.2

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	-3.4	-2.0	-1.1	-0.9
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	2.3	2.1	1.8	1.5	1.4	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	3.3	3.4	3.2
4. Nominal GDP growth rate	11.4	3.0	6.1	4.6	6.9	6.4	0.2	7.5	3.6	4.9	6.6	11.2	13.5	7.2	9.4	8.9	7.8	7.1
(% 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	-3.4	-2.0	-1.1	-0.9
6. Contribution of nominal GDP growth	:	-1.8	-4.1	-3.1	-4.2	-3.8	-0.1	-4.7	-2.3	-3.3	-4.2	-6.9	-7.5	-3.9	-4.8	-4.1	-3.3	-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	1.1
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	-1.3	-3.0	-5.2	-3.6	-2.5	-2.2
9. Snow-ball effect	:	1.9	-0.4	0.6	-0.7	-0.4	3.2	-1.6	0.9	-0.3	-1.4	-4.2	-5.2	-1.8	-2.9	-2.6	-1.9	-1.6
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	1.1
(% of GDP)																		
11. Change in gross debt 5)	:	4.3	-1.9	-5.6	-2.2	0.3	5.0	-0.2	2.7	-2.5	0.6	-5.0	-5.5	-2.4	-5.3	-4.2	-3.2	-2.7
12. Level of gross debt (end of year)	34.4	65.2	70.0	64.5	62.3	62.6	67.6	67.5	70.2	67.7	68.4	63.4	57.9	55.5	50.2	46.0	42.8	40.2

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 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	90.4	98.2	102.0
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	96.6	103.8	102.8
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	111.9	113.6	118.7
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	108.1	109.7	114.6
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	36.3	36.1	36.5
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	335.2	351.7	360.0
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	185.6	196.1	203.2
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	60.0	63.0	64.7
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	125.6	133.1	138.5
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	63.7	67.5	69.8
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	45.0	47.1	49.0
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	81.3	83.7	87.5
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	78.2	83.2	86.6
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	6.9	6.3	5.7
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	8.9	9.7	10.3
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	12.3	12.6	13.7
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	296.2	310.2	322.6
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	39.0	41.5	37.4
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	2.2	2.4	2.5
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	337.4	354.1	362.5
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	26.3	28.1	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	3.5	4.3	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	326.0	342.6	356.0
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	300.0	317.4	325.4
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	11.3	11.5	6.4

**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	11.7	12.2	12.3
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	12.5	12.9	12.4
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	14.5	14.1	14.3
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	14.0	13.6	13.8
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	4.5	4.4
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	43.3	43.7	43.3
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	24.0	24.4	24.5
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	7.8	7.8	7.8
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	16.2	16.5	16.7
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	8.2	8.4	8.4
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	5.8	5.9	5.9
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	10.5	10.4	10.5
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	10.4
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	0.9	0.8	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	1.6	1.6	1.6
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	38.3	38.6	38.8
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	5.0	5.2	4.5
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	0.3	0.3
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	43.6	44.0	43.6
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	3.4	3.5	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	0.5	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	42.2	42.6	42.8
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	38.8	39.5	39.2
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	1.5	1.4	0.8

Table 14C

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

Netherlands

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

	1996	2000	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	6.2	8.6	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	3.1	7.5	-1.0
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	6.1	1.5	4.5
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	6.0	1.5	4.5
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	2.4	-0.6	1.1
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	4.8	4.9	2.4
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	3.9	5.7	3.6
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	3.0	5.0	2.7
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	4.3	6.0	4.0
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	3.8	6.0	3.5
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	4.4	4.7	4.0
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	1.1	3.0	4.5
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	4.1	6.5	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	-5.6	-9.0	-10.0
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	5.6	9.2	5.7
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	0.2	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	3.5	4.7	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	0.5	0.1	-0.7
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	-12.8	9.4	3.9
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	4.7	5.0	2.4
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	3.8	7.0	4.5
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	0.1	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	4.1	5.1	3.9
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	5.0	5.8	2.5
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	0.3	0.0	-0.7

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	-1.5	-1.4	-0.8	
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	0.9	0.8	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	1.7	1.6	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	4.0	3.3	
(% 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	-1.5	-1.4	-0.8	
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	-2.7	-2.0	-1.6	
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	-0.4	0.1	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	-2.4	-2.2	-1.5	
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	-1.2	-0.9	
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	-0.4	0.1	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	-4.5	-3.4	-2.3	
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	52.4	49.1	46.7	

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 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	53.4	54.8	56.4
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	52.2	54.1	56.0
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	58.8	60.6	61.3
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	52.1	54.2	57.0	58.8	59.6
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	22.0	22.3	22.7	23.4	24.1
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	173.0	178.6	187.1	192.8	197.7
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	70.2	72.1	74.3	76.7	78.9
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	26.0	26.6	27.3	28.0	28.6
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	45.5	47.0	48.8	50.3
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	39.1	40.1	41.5	42.6
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	23.1	23.5	24.0	24.7
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	69.0	70.9	73.0
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	14.5	15.3	15.9	16.7
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	7.5	6.8	6.4	6.0	5.8
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	4.9	5.3	5.8	6.0	6.2
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	12.0	11.4	12.8	13.1	13.4
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	165.8	167.5	172.9	177.5	182.2
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	11.1	14.2	15.4	15.6
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	0.6	0.6	0.5	0.5	0.6	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	172.6	173.6	179.1	187.6	193.4	198.3
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	11.5	11.8	12.5
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	2.7	2.9	2.8	2.8	2.8
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	176.1	179.1	181.9	187.2	192.1	197.4
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	149.9	155.2	163.6	168.7	173.0
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	-3.5	-5.5	-2.8	0.4	1.3	0.9



**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	13.8	13.7	13.6
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	13.5	13.5	13.5
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	15.2	15.2	15.2	15.1	14.8
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	14.7	14.8	14.7	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	5.9	5.8	5.8
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	48.6	48.3	48.5	48.2	47.8
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	19.5	19.2	19.2	19.1
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	7.1	7.0	6.9
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	12.3	12.2	12.2	12.2
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	10.4	10.4	10.3
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	6.0
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	3.9	4.0	4.0	4.0
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	1.7	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	1.5
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	3.1	3.3	3.3	3.2
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	44.8	44.4	44.0
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	3.7	3.8	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	0.2	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	48.6	48.4	47.9
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	3.0	3.0	3.0
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	0.7	0.7	0.7
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	48.5	48.0	47.7
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	42.1	41.9	42.4	42.2	41.8
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	0.1	0.3	0.2

Table 15C

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

Austria

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

	1996	2000	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	2.6	2.5	2.9
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	8.4	3.7	3.6
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	3.6	3.8	4.9	3.0	1.2
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	3.9	4.0	5.2	3.2	1.3
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	3.8	1.6	1.4	1.7	3.0	3.0
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	4.8	3.1	2.6
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	3.2	2.7	3.0	3.3	2.8
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	2.1	2.2	2.6	2.5	2.1
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	3.0	3.3	3.7	3.2
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	2.7	3.4	2.6
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	3.0	2.3	1.8	2.5	2.6
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	2.4	2.7	2.9
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	5.1	3.0	5.3	4.5	4.5
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	-7.3	-8.6	-6.2	-6.8	-3.1
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	9.7	6.5	10.8	3.5	2.4
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	0.2	0.0	-0.1
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	1.1	3.2	2.6	2.6
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	1.0	0.7	0.2	-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	-3.4	-7.2	-11.1	5.8	3.6	3.5
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	4.2	0.6	3.2	4.8	3.1	2.6
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	3.7	7.6	0.3	2.7	5.6
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	-0.1	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	1.6	2.9	2.6	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	0.5	3.5	5.5	3.1	2.5
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	0.9	0.2	-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	-0.1	-0.3	-0.2	
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	1.7	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	2.6	2.3	2.2	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	3.6	3.5	
(% 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	-0.1	-0.3	-0.2	
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	-2.8	-3.1	-3.3	-2.6	-2.4	
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	-0.4	-2.5	-1.1	-1.1	-0.4	
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	-1.1	-1.8	-1.8	-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	-0.7	-1.2	-1.6	-1.1	-1.0	
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	-0.4	-2.5	-1.1	-1.1	-0.4	
(% 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	-4.8	-4.4	-4.0	-3.0	
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	84.7	83.0	78.2	73.8	69.7	66.8	

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	30.87	32.07	33.31
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	20.99	21.29	22.13
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	23.80	24.69	25.55
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	19.14	19.83	20.52
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	11.19	11.80	12.05
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	86.85	89.85	93.04
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	34.95	35.78	36.46
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	15.27	15.63	15.93
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	19.68	20.15	20.53
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	21.76	22.66	23.48
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	10.93	11.31	11.69
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	33.13	34.41	35.55
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	3.62	3.88	4.00
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	6.82	6.59
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	0.80	0.83	0.87
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	4.98	5.24	5.46
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	82.17	85.16	87.65
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	4.68	4.69	5.39
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	0.86	1.24	1.14
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	87.71	91.09	94.18
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	3.97	4.39	5.02
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	5.03	2.49	2.37	1.67
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	88.88	88.63	91.92	94.34
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	71.36	73.55	76.32
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	-5.77	-0.91	-0.83	-0.16

**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	15.3	15.4	15.5
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	10.4	10.2	10.3
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	11.9	11.9
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	9.5	9.5	9.6
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	5.6	5.7	5.6
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	43.1	43.2	43.3
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	17.2	17.0
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	7.6	7.5	7.4
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	9.8	9.7	9.6
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	10.8	10.9	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	5.4	5.4
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	16.4	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	1.9	1.9
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	3.1
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	0.4	0.4	0.4
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	2.5	2.5	2.5
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	40.8	41.0	40.8
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	2.3	2.3	2.5
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	0.4	0.6	0.5
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	43.5	43.8	43.8
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	2.1	2.3
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	1.2	1.1	0.8
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	44.2	43.9
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	35.4	35.4	35.5
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	-0.5	-0.4	-0.1

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	6.3	3.9	3.9
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	6.4	1.4	3.9
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	4.9	3.7	3.5
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	6.6	3.6	3.4
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	3.0	5.5	2.1
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	5.5	3.4	3.6
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	2.7	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	0.8	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	4.2	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	2.2	4.1	3.6
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	3.5	3.5	3.4
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	3.0	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	3.7	7.3	3.0
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	-1.9	-3.4
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	-7.0	4.4	4.9
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	0.2	0.1	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	2.3	3.6	2.9
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	1.3	-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	7.7	44.4	-8.4
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	5.5	3.8	3.4
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	11.3	10.6	14.4
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	-1.3	-0.1	-0.4
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	-0.3	3.7	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	6.5	3.1	3.8
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	2.5	0.1	0.3

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	0.5	0.4	0.1	
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	3.1	
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	2.7	
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	3.1	3.4	
(% 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	0.5	0.4	0.1	
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	-3.6	-3.9	
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	0.6	1.2	0.9	
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	-3.0	-2.9	-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	-0.3	-0.8	
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	0.6	1.2	0.9	
(% 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	-2.0	-2.9	
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	119.5	116.6	

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 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	6.79	7.17
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	3.21	3.59	3.83	4.06
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	6.82	7.30	7.72
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	6.68	7.15	7.56
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	2.68	2.70	2.72
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	18.37	19.55	20.62	21.66
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	8.19	8.73	9.17
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	3.27	3.55	3.71
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	4.92	5.18	5.45
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	5.02	5.44	5.74
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	2.89	2.99	3.10
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	6.72	7.06	7.34
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	0.88	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	0.79	0.76
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	0.35	0.37	0.39
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	0.77	0.81	0.85
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	17.53	18.39	19.16
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	1.42	2.01	2.23	2.50
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	0.25	0.32	0.40
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	18.57	19.80	20.94	22.06
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	1.66	1.88	2.11
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	0.27	0.33	0.31
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	19.46	20.60	21.58
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	15.67	16.81	17.82	18.84
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	0.01	0.34	0.34	0.48



**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	14.0	14.0
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	7.8	7.9	7.9
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	15.0	15.0
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	14.7	14.7
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	5.8	5.6	5.3
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	42.7	42.5	42.5	42.2
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	17.8	18.0	17.9
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	7.3	7.2
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	10.7	10.7	10.6
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	10.9	11.2	11.2
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	6.3	6.2	6.1
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	14.6	14.6	14.3
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	1.6	1.5
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	0.8	0.8	0.8
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	1.7	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	38.2	37.9	37.4
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	3.3	4.4	4.6	4.9
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	0.6	0.7	0.8
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	43.1	43.2	43.0
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	3.6	3.9	4.1
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	0.6	0.7	0.6
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	42.4	42.5	42.1
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	36.4	36.6	36.7	36.7
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	0.0	0.7	0.7	0.9

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	5.3	5.1	5.5
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	6.4	11.7	6.7	6.0
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	7.0	7.0	5.8
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	7.1	7.0	5.7
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	1.4	0.9	0.9
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	5.9	6.4	5.5	5.1
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	4.5	6.6	5.0
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	3.2	8.7	4.5
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	5.3	5.3	5.3
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	4.4	8.4	5.5
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	7.0	3.6	3.8
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	3.5	5.1	4.0
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	5.0	6.0	5.5
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	-15.0	-13.3	-4.0
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	8.6	5.0	5.9
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	0.0	0.0	0.0
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	3.5	4.9	4.2
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	2.0	1.1	0.2	0.3
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	24.4	25.5	25.7
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	6.0	6.6	5.7	5.4
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	24.9	13.0	12.1
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	0.1	-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	4.8	5.8	4.8
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	5.7	7.3	6.0	5.7
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	1.9	0.7	0.0	0.3

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	0.0	-0.7	-0.7	-0.9	
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	1.6	1.5	
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	2.9	2.4	2.4	
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	6.9	5.6	5.8	
(% 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	0.0	-0.7	-0.7	-0.9	
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	-4.8	-3.7	-3.6	
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	1.5	0.2	0.3	
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	-2.5	-2.7	-2.3	-2.4	
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	-2.8	-2.1	-2.1	
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	1.5	0.2	0.3	
(% 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	-4.2	-4.2	
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	70.1	65.9	61.7	

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 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	9.80	10.53	11.04
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	6.23	6.58	7.11	7.50
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	13.36	14.21	14.97
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	13.17	14.01	14.76
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	5.45	5.62	5.81
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	35.19	37.47	39.32
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	17.45	18.76	20.07
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	8.01	8.76	9.43
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	9.43	10.00	10.65
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	9.87
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	4.89	5.22	5.44
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	11.86	12.28	12.65
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	4.48	4.76	5.08
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	1.18	1.21	1.22
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	0.40	0.52	0.52
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	1.86	1.92	2.07
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	33.06	35.01	36.84
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	2.13	2.46	2.48
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	0.83	0.91	1.03
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	36.02	38.38	40.35
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	3.22	3.43	3.67
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	0.24	0.37	0.39	0.43
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	34.11	36.65	38.82	40.94
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	27.95	29.83	31.95	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	-0.67	-0.63	-0.45	-0.59

**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	10.9	11.0	10.8
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	7.3	7.3	7.4	7.4
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	14.8	14.8	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	14.6	14.6	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	6.0	5.9	5.7
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	39.0	39.0	38.6
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	19.3	19.5	19.7
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	8.9	9.1	9.3
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	10.5	10.4	10.5
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	9.5	9.7
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	5.4	5.4	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	13.1	12.8	12.4
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	5.0	5.0
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	1.3	1.2
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	0.5	0.5
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	2.1	2.0	2.0
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	36.7	36.4	36.2
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	2.4	2.6	2.4
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	0.9	0.9	1.0
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	39.9	39.9	39.7
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	0.4	0.4	0.4
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	40.6	40.4	40.2
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	32.9	33.1	33.3	33.0
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	-0.7	-0.5	-0.6

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	6.0	7.4	4.8
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	4.8	5.6	8.0	5.5
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	6.6	6.4	5.4
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	6.8	6.4	5.4
5. Other current revenue, including sales	-3.3	21.7	60.9	16.3	-3.6	20.9	12.8	-7.5	23.3	6.9	5.4	-0.5	19.5	-19.6	-0.3	6.2	3.1	3.4
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	5.7	6.2	6.5	4.9
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	5.6	7.6	7.0
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	4.7	9.4	7.5
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	6.4	6.0	6.5
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	8.5	8.4
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	1.9	6.7	4.2
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	3.4	3.6	3.0
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	5.4	6.3	6.6
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	-0.3	2.6	1.1
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	10.1	29.2	-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	0.5	-0.1	0.0
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	6.1	5.9	5.2
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	0.0	0.2	-0.1
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	-42.7	173.1	10.0	13.5
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	4.9	7.7	6.5	5.1
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	19.2	6.4	7.2
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	0.0	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	7.4	5.9	5.4
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	7.1	5.2
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	0.1	0.2	-0.1

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	0.7	0.5	0.6	
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	1.3	1.2	
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	2.7	2.7	2.7	
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	6.3	6.5	5.9	
(% 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	0.7	0.5	0.6	
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	-3.0	-3.0	-2.6	
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	0.3	0.8	0.8	
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	-0.6	-0.8	-0.6	
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	-1.7	-1.7	-1.4	
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	0.3	0.8	0.8	
(% 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	-2.0	-1.7	-1.3	
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	48.9	47.3	46.0	

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 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	33.1	33.7	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	39.1	40.3
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	28.0	28.7	30.1
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	28.0	28.7	30.1
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	22.4	23.3	24.0	24.6
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	118.4	121.8	125.5	129.4
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	51.5	51.5	53.1	54.8	56.4
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	16.7	17.1	17.2	17.1
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	34.8	36.0	37.7	39.4
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	28.8	29.5	30.2
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	24.4	25.0	25.7	26.5
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	42.6	43.1	44.0	45.0
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	2.1	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	2.8	2.7	2.7	2.7	2.8	2.8
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	5.9	5.8	6.1
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	111.8	114.2	117.0	120.0
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	6.6	7.5	8.6	9.4
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	0.7	1.1	0.8	0.8	0.8
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	119.5	122.6	126.3	130.2
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	9.2	9.7	10.1	10.4
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	0.3	0.2	0.2	0.2
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	121.3	124.1	127.2	130.6
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	97.2	99.4	102.7	106.0
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	-1.8	-1.6	-0.9	-0.4



**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	14.1	14.4	14.1	14.2	14.0	13.8
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	16.0	16.2	16.2
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	12.8	12.9	12.2	12.0	11.9	12.1
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	12.8	12.9	12.2	12.0	11.9	12.1
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	10.0	10.0	9.9	9.9
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	53.9	53.9	52.9	52.1	52.1	52.1
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	23.0	22.8	22.8	22.7
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	7.3	7.1	6.9
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	15.5	15.4	15.6	15.9
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	13.8	13.3	12.5	12.3	12.2	12.2
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	10.9	10.7	10.7	10.7
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	19.6	19.0	18.4	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	2.8	2.9	3.0
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	0.9	0.9
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	1.3	1.2	1.2	1.2	1.2	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	2.5	2.4	2.4
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	52.8	51.7	49.9	48.9	48.6	48.3
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	3.2	3.6	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	0.3	0.3	0.3
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	54.3	54.2	53.4	52.5	52.5	52.4
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	4.2	4.2	4.2
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	0.2	0.1	0.1	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	57.0	55.9	54.2	53.1	52.8	52.6
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	42.5	42.6	42.7
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	-0.8	-0.7	-0.4	-0.2

Table 19C

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

Finland

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

	1996	2000	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	4.9	2.0	1.8
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	0.4	4.7	3.0
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	2.6	2.5	5.0
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	2.6	2.5	5.0
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	2.7	4.0	2.8	2.8
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	1.7	2.8	3.1	3.1
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	-0.1	3.2	3.2	2.9
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	-2.3	2.2	0.4	-0.6
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	1.0	3.7	4.5	4.5
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	-2.4	2.6	2.6	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	3.0	2.5	2.8	3.0
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	0.9	1.0	2.1	2.2
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	3.0	5.2	5.8	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	-8.2	1.9	2.3
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	1.1	1.7	1.6	0.4
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	-0.1	-0.2	0.1	-0.1	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	0.2	2.1	2.4	2.6
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	0.7	0.3	0.3	0.2
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	-17.5	64.2	-24.5	0.0	0.0
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	2.1	2.6	3.1	3.1
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	3.5	6.2	4.0	3.0
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	0.0	-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	0.4	2.3	2.5	2.7
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	2.2	3.3	3.3
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	0.9	0.1	0.3	0.2

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	0.8	0.7	0.4	0.2	
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	0.9	0.9	
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	2.2	2.9	3.6	4.3	3.1	3.1	
(% 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	0.8	0.7	0.4	0.2	
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	-1.3	-1.8	-2.2	-2.5	-1.8	-1.8	
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	-0.3	-0.6	0.8	1.0	
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	-0.2	-0.2	-0.5	-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	-0.1	-0.7	-1.2	-1.7	-0.9	-0.9	
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	-0.3	-0.6	0.8	1.0	
(% 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	3.2	-0.4	-1.7	-2.4	-0.6	-0.6	
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	63.4	63.0	61.3	58.9	58.3	57.7	

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 20A****REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

	(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	1368	1399	1450	1505	1551	1591
2. Current taxes on income and wealth	642	871	970	1071	1165	1182	1063	1089	1144	1205	1250	1272	1320	1359	1433	1503	1543	1591
3. Social contributions	953	1073	1257	1308	1364	1417	1415	1440	1484	1510	1536	1569	1603	1650	1706	1757	1780	1831
4. Of which actual social contributions	873	993	1163	1212	1264	1313	1307	1330	1371	1396	1420	1452	1486	1532	1587	1636	1657	1705
5. Other current revenue, including sales	290	315	380	405	431	461	469	484	505	511	524	526	522	521	530	545	556	564
6. Total current revenue	2580	3164	3688	3930	4161	4247	4089	4200	4367	4494	4598	4699	4813	4929	5120	5310	5430	5576
7. Government consumption expenditure	1142	1356	1689	1764	1834	1928	2013	2044	2058	2067	2099	2133	2172	2224	2286	2350	2422	2495
8. Collective consumption	472	546	657	680	702	739	769	774	778	783	793	797	804	820	842	865	889	912
9. Social transfers in kind	671	810	1033	1083	1133	1190	1245	1270	1280	1284	1305	1335	1368	1404	1445	1485	1534	1582
10. Compensation of employees	611	716	869	900	929	972	1009	1019	1023	1019	1030	1043	1057	1077	1104	1136	1167	1199
11. Intermediate consumption	264	315	409	426	451	477	504	516	521	523	531	539	551	561	580	596	614	633
12. Social transfers other than in kind	937	1088	1331	1374	1418	1482	1582	1620	1640	1681	1720	1755	1791	1830	1870	1917	1993	2059
13. Social transfers in kind via market producers	276	333	421	447	466	491	520	534	543	551	567	584	602	628	647	664	689	712
14. Interest	302	268	248	252	270	284	263	265	295	298	280	265	245	230	219	213	209	210
15. Subsidies	96	99	100	105	111	115	134	137	134	132	136	151	159	161	161	169	173	156
16. Other current expenditure	122	157	196	203	210	225	229	236	238	245	270	265	268	275	269	294	309	319
17. Total current expenditure	2607	2975	3574	3706	3856	4048	4240	4327	4393	4450	4534	4602	4673	4762	4850	4990	5154	5287
18. Gross saving	-27	189	114	223	306	199	-151	-127	-27	44	64	97	140	167	270	320	276	289
19. Capital transfers received	31	33	45	43	43	37	45	36	43	42	51	49	56	50	45	49	53	54
20. Total revenue	2610	3197	3733	3973	4204	4283	4134	4237	4410	4536	4649	4748	4869	4979	5165	5359	5483	5630
21. Gross fixed capital formation	188	220	266	285	303	321	339	325	306	288	281	276	284	278	295	309	328	343
22. Other capital expenditure	238	39	114	116	108	123	135	177	127	161	138	123	127	107	130	121	108	114
23. Total expenditure	3033	3234	3955	4107	4267	4492	4713	4829	4827	4899	4954	5001	5084	5147	5275	5420	5590	5744
24. Tax burden	2232	2793	3244	3457	3660	3710	3544	3632	3781	3895	3991	4091	4220	4341	4521	4692	4800	4937
25. Net lending (+) or net borrowing (-)	-422	-37	-222	-134	-63	-209	-580	-593	-416	-362.00	-305	-253	-215	-168	-111	-61	-107	-114

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	12.5	12.8	13.0	13.0	12.9
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	15.0	14.9
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	13.9	13.9
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	5.0	4.8	4.7	4.7	4.7	4.6
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	45.9	45.6	45.4
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	20.4	20.3	20.3	20.3
8. Collective consumption	8.2	7.8	7.8	7.6	7.5	7.7	8.3	8.1	7.9	7.9	8.0	7.8	7.6	7.6	7.5	7.5	7.5	7.4
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	12.9	12.9
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	9.8	9.8
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	5.2	5.2
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	16.7	16.8
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	1.8	1.8	1.7
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	1.4	1.5	1.5	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	2.6	2.6
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	43.1	43.3	43.0
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	2.8	2.3	2.4
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	46.3	46.1	45.8
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	2.8	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	46.8	47.0	46.8
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	40.3	40.5	40.3	40.2
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	-0.5	-0.9	-0.9

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	2.7	2.2	3.7	3.8	3.1	2.6
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	5.5	4.9	2.6	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	3.0	3.4	3.0	1.4	2.8
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	3.1	3.6	3.1	1.3	2.9
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	-0.8	-0.2	1.8	2.9	1.9	1.4
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	2.4	2.4	3.9	3.7	2.3	2.7
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	2.4	2.8	2.8	3.1	3.0
8. Collective consumption	4.5	3.5	3.0	3.6	3.1	5.2	4.1	0.7	0.6	0.5	1.4	0.5	0.8	2.0	2.7	2.8	2.7	2.7
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	2.6	2.9	2.8	3.3	3.2
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	2.5	2.9	2.8	2.7
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	1.9	3.4	2.7	3.0	3.0
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	2.2	2.6	3.9	3.3
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	4.3	3.2	2.6	3.6	3.4
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	-6.2	-4.7	-2.7	-1.9	0.2
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	5.4	1.2	0.2	4.7	2.6	-9.7
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	0.1	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	1.9	2.9	3.3	2.6
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	0.4	-0.4	0.0
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	14.4	-10.4	-9.7	8.8	8.2	1.8
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	3.8	2.3	2.7
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	-2.0	6.1	4.6	6.3	4.6
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	-0.1	-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	2.5	2.7	3.2	2.7
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	3.8	2.3	2.9
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	0.5	-0.4	0.0

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	0.5	0.9	0.9	
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	1.8	1.8	1.7	
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	2.1	2.1	2.1	
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	3.3	2.8	3.2	
(% 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	0.5	0.9	0.9	
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	-2.8	-2.4	-2.7	
7. Stock-flow adjustment 3)	:	-0.1	0.5	0.1	0.5	3.2	1.7	1.7	0.5	1.0	0.1	-0.1	-0.9	0.1	-0.1	0.3	0.1	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	-1.3	-0.9	-0.8	
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	-1.0	-0.6	-1.0	
10. Stock-flow adjustment 3)	:	-0.1	0.5	0.1	0.5	3.2	1.7	1.7	0.5	1.0	0.1	-0.1	-0.9	0.1	-0.1	0.3	0.1	0.2	
(% of GDP)																			
11. Change in gross debt 5)	:	-1.1	0.8	-1.9	-2.4	3.7	10.5	5.8	2.5	4.3	2.3	0.3	-2.1	-0.9	-2.2	-2.0	-1.3	-1.5	
12. Level of gross debt (end of year)	70.9	67.1	69.3	67.4	65.0	68.7	79.2	85.0	87.6	91.8	94.1	94.4	92.3	91.4	89.1	87.1	85.8	84.3	

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

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

3) Line 7 = line 10.

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

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

**Table 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	15.96	16.90	17.77
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	5.84	6.35	6.75	7.09
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	9.51	10.17	10.83
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	9.51	10.17	10.83
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	5.45	5.78	6.06	6.59	7.58	7.82
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	30.84	32.64	35.50	38.41	41.39	43.52
7. Government consumption expenditure	0.20	5.59	8.54	9.73	10.59	12.48	12.22	12.22	12.80	12.97	13.96	14.11	14.30	14.74	15.78	17.82	19.17	20.15
8. Collective consumption	0.09	3.13	4.59	5.18	5.84	6.32	6.28	6.28	6.33	6.46	7.12	6.90	7.12	7.34	8.01	9.18	9.84	10.39
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	8.63	9.34	9.75
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	10.26	11.24	12.04
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	4.67	4.55	4.92	5.47	5.50	5.53
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	12.01	12.60	13.11
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	2.26	2.62	2.76
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	0.71	0.67	0.65
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	1.15	1.49	2.32	2.35
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	1.83	1.19	2.26	1.82	2.00	2.05
17. Total current expenditure	0.40	10.26	15.37	15.87	18.80	22.86	24.96	24.96	24.33	24.99	27.26	28.71	29.68	29.47	32.23	34.02	36.95	38.49
18. Gross saving	-0.06	1.03	2.25	2.92	4.93	4.52	-0.04	-0.04	0.42	1.66	1.49	0.68	1.16	3.17	3.26	4.38	4.44	5.03
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	1.27	1.98	2.09
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	34.38	33.17	36.58	39.68	43.37	45.61
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	3.14	4.71	5.36
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	3.12	0.30	1.10	0.90	0.36	0.74	0.53
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	36.18	35.86	33.04	35.40	37.53	42.41	44.38
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	29.85	32.56	34.60	36.53
25. Net lending (+) or net borrowing (-)	-0.07	-0.15	0.47	0.97	0.70	1.15	-2.96	-2.96	-1.59	-0.26	-0.30	-4.59	-1.48	0.13	1.18	2.15	0.96	1.22



**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	14.8	14.8	14.7
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	5.8	5.9	5.9	5.9
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	8.8	8.9	9.0
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	8.8	8.9	9.0
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	6.2	6.1	6.0	6.1	6.6	6.5
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	35.6	36.2	36.0
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	16.5	16.8	16.6
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	8.5	8.6	8.6
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	8.2	8.1
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	9.5	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	5.1	4.8	4.6
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	11.1	11.0	10.8
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	2.1	2.3	2.3
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	0.6	0.5
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	1.1	1.4	2.0	1.9
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	1.3	2.2	1.7	1.7	1.7
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	31.5	32.3	31.8
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	4.1	3.9	4.2
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	1.7	1.7
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	35.2	36.2	36.8	37.9	37.7
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	2.9	4.1	4.4
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	0.3	0.6	0.4
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	43.2	40.5	35.1	35.0	34.8	37.0	36.7
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	30.2	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	-5.5	-1.7	0.1	1.2	2.0	0.8	1.0

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	5.4	5.9	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	15.8	8.8	6.3	5.1
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	12.5	6.9	6.5
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	12.5	6.9	6.5
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	-8.5	6.2	4.7	8.8	15.0	3.3
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	5.8	8.8	8.2	7.8	5.1
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	7.1	12.9	7.6	5.1
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	3.3	3.0	9.1	14.7	7.1	5.7
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	3.1	5.0	11.1	8.2	4.4
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	9.4	9.6	7.1
11. Intermediate consumption	64.2	20.7	17.2	-0.9	19.3	10.4	-15.2	-15.2	4.1	-0.1	5.9	-1.6	1.6	-2.5	8.2	11.0	0.5	0.7
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	5.6	4.9	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	-2.8	15.7	5.3
14. Interest	176.3	28.5	-3.7	-5.6	2.6	-13.9	-13.1	-13.1	12.0	12.2	-7.8	20.0	13.8	2.1	-4.1	-11.6	-5.7	-3.9
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	-13.1	28.9	56.0	1.2
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	1.0	-0.6	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	-0.7	9.4	5.6	8.6	4.2
18. Gross saving 1)	-2.8	-0.8	-0.7	0.7	2.3	-1.6	-6.3	-6.3	0.1	1.5	-0.2	-1.0	0.5	2.0	-0.1	0.8	-0.2	0.3
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	16.9	56.0	5.4
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	-3.5	10.3	8.5	9.3	5.2
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	38.4	50.0	13.8
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	3.4	-3.4	0.8	-0.3	-0.6	0.3	-0.2
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	17.2	-0.9	-7.9	7.2	6.0	13.0	4.7
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	9.5	9.1	6.3	5.6
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	3.8	1.8	1.0	0.8	-1.1	0.2

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	5.5	1.7	-0.1	-1.2	-2.0	-0.8	-1.0
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	0.6	0.5
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	2.8	2.8	2.8
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	6.8	6.1	5.7
(% 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	5.5	1.7	-0.1	-1.2	-2.0	-0.8	-1.0
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	-1.6	-1.3	-1.1
7. Stock-flow adjustment 3)	:	1.4	-3.7	-0.6	-0.2	0.4	-3.3	-3.3	-0.9	1.4	0.0	5.0	-1.1	5.1	-0.8	0.6	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	-1.0	-2.0	-2.7	-1.4	-1.5
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	-1.0	-0.7	-0.6
10. Stock-flow adjustment 3)	:	1.4	-3.7	-0.6	-0.2	0.4	-3.3	-3.3	-0.9	1.4	0.0	5.0	-1.1	5.1	-0.8	0.6	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	-3.0	-2.1	-2.1
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	22.6	20.5	18.4

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 22A

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

Czechia

(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	658	681	697
2. Current taxes on income and wealth	143	184	279	301	337	313	278	278	282	282	294	315	332	361	390	417	447	473
3. Social contributions	226	342	482	525	577	599	560	560	593	600	607	629	663	703	760	834	894	938
4. Of which actual social contributions	225	342	482	524	576	599	559	559	592	599	606	628	662	702	758	832	892	936
5. Other current revenue, including sales	86	111	158	170	184	196	207	207	217	222	232	232	241	235	234	258	261	264
6. Total current revenue	634	887	1271	1357	1502	1525	1470	1470	1572	1607	1654	1687	1798	1886	2012	2168	2282	2372
7. Government consumption expenditure	323	473	675	711	746	781	825	825	813	804	826	849	883	919	968	1054	1124	1174
8. Collective consumption	161	245	341	364	378	396	412	412	387	375	388	395	415	434	453	492	466	542
9. Social transfers in kind	162	227	334	347	368	385	413	413	427	429	438	454	468	485	516	563	658	632
10. Compensation of employees	134	186	284	303	320	334	352	352	350	359	367	380	398	419	462	521	574	608
11. Intermediate consumption	128	169	233	253	266	279	292	292	281	259	270	274	283	291	296	325	336	346
12. Social transfers other than in kind	171	293	374	407	456	475	509	509	527	533	545	556	568	581	597	629	678	721
13. Social transfers in kind via market producers	35	63	97	95	103	108	120	120	124	130	133	140	142	148	152	163	174	181
14. Interest	16	18	35	36	41	40	48	48	53	58	55	56	49	44	38	40	42	46
15. Subsidies	35	52	49	55	56	58	69	69	91	91	96	99	105	108	110	121	125	128
16. Other current expenditure	18	29	54	60	67	75	75	75	84	88	91	92	96	101	105	109	112	117
17. Total current expenditure	537	811	1127	1209	1310	1369	1466	1466	1510	1518	1556	1596	1641	1693	1760	1907	2042	2146
18. Gross saving	97	76	145	148	192	156	4	4	62	88	98	90	156	193	252	261	241	226
19. Capital transfers received	8	3	11	20	23	31	53	53	54	40	41	53	90	31	33	43	44	47
20. Total revenue	642	890	1283	1376	1525	1556	1523	1523	1626	1646	1695	1740	1888	1917	2044	2211	2326	2418
21. Gross fixed capital formation	89	110	171	183	182	212	237	237	181	169	152	178	236	155	171	218	234	248
22. Other capital expenditure	213	54	83	62	58	54	34	34	44	118	37	56	39	35	34	38	40	37
23. Total expenditure	840	975	1380	1453	1550	1635	1737	1737	1736	1806	1746	1831	1916	1883	1966	2163	2315	2432
24. Tax burden	549	776	1119	1193	1325	1336	1268	1268	1362	1390	1427	1461	1565	1659	1785	1917	2029	2115
25. Net lending (+) or net borrowing (-)	-197	-85	-98	-76	-25	-80	-214	-214	-110	-160	-51	-91	-28	34	79	47	11	-13

Table 22B

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

Czechia

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

	1995	2000	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	12.4	12.4	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	7.9	8.0	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	15.0	15.7	16.1	16.2
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	15.7	16.1	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	4.9	4.7	4.6
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	40.9	41.1	40.9
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	19.9	20.2	20.2
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	9.0	9.3	8.4	9.3
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	10.2	10.6	11.8	10.9
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	9.1	9.8	10.3	10.5
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	6.1	6.1	6.0
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	11.9	12.2	12.4
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	3.1	3.1	3.1
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	0.8	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	2.3	2.2	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	2.1	2.0	2.0
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	36.7	37.0
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	4.9	4.3	3.9
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	0.8	0.8	0.8
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	41.7	41.9	41.7
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	4.1	4.2	4.3
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	38.9	40.8	41.7	41.9
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	36.1	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	1.6	0.9	0.2	-0.2

Table 22C

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

Czechia

(CZK; annual percentage changes unless otherwise stated)

	1996	2000	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	4.8	3.4	2.4
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	7.0	7.3	5.7
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	9.8	7.2	4.9
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	9.8	7.2	4.9
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	3.6	-2.4	-0.2	10.2	0.9	1.4
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	6.7	7.7	5.3	3.9
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	8.9	6.6	4.4
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	4.5	8.6	-5.3	16.3
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	6.3	9.1	17.0	-4.0
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	12.7	10.2	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	9.7	3.5	3.0
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	5.2	7.8	6.4
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	6.8	7.1	3.7
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	6.1	5.5	7.8
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	10.0	3.6	2.4
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	0.0	0.0	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	8.3	7.1	5.1
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	-0.1	-0.6	-0.4
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	32.9	1.5	7.0
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	6.7	8.1	5.2	4.0
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	27.7	7.0	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	10.1	7.0	5.0
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	7.6	7.4	5.9	4.2
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	-0.7	-0.7	-0.4

1) Changes in GDP ratios.

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

	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	-1.6	-0.9	-0.2	0.2
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	0.8	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	2.3	2.4	2.6
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	5.9	5.1	4.8	4.4
(% 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	-1.6	-0.9	-0.2	0.2
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	-1.7	-1.5	-1.3
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	1.5	0.6	0.7	0.5
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	-1.7	-1.0	-0.6
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	-0.9	-0.7	-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	1.5	0.6	0.7	0.5
(% 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	-2.0	-1.0	-0.6
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	32.7	31.7	31.1

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 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	332	340	348	359	366	375
2. Current taxes on income and wealth	310	389	480	485	498	503	488	488	525	553	583	657	622	625	653	644	666	692
3. Social contributions	18	31	24	24	24	24	23	23	25	23	21	20	20	20	19	19	20	21
4. Of which actual social contributions	12	25	19	19	18	18	18	18	20	18	16	16	16	16	16	16	16	17
5. Other current revenue, including sales	71	80	109	120	122	139	131	131	147	145	142	129	120	122	124	131	131	131
6. Total current revenue	569	722	889	920	947	962	924	924	997	1030	1063	1128	1094	1107	1144	1152	1183	1218
7. Government consumption expenditure	249	317	389	407	423	452	481	481	491	502	502	511	519	524	536	546	561	577
8. Collective consumption	79	103	121	126	131	140	147	147	146	151	149	148	149	149	155	159	163	168
9. Social transfers in kind	170	214	268	281	293	312	334	334	344	350	353	363	370	375	381	387	398	409
10. Compensation of employees	167	206	248	259	267	281	302	302	310	315	317	322	326	327	333	339	348	356
11. Intermediate consumption	74	100	129	136	139	154	166	166	170	178	178	181	183	186	192	195	200	205
12. Social transfers other than in kind	202	216	257	256	258	264	286	286	319	328	336	342	346	348	353	356	370	385
13. Social transfers in kind via market producers	13	16	23	25	27	29	29	29	30	30	29	30	30	31	31	31	32	33
14. Interest	61	50	33	30	28	26	33	33	36	34	32	29	32	28	23	24	25	26
15. Subsidies	23	26	30	30	33	32	37	37	39	41	41	41	41	38	39	38	38	38
16. Other current expenditure	33	44	52	55	58	58	63	63	62	68	69	63	66	64	67	72	73	76
17. Total current expenditure	572	658	771	791	809	843	915	915	966	994	1003	1007	1023	1023	1038	1056	1086	1119
18. Gross saving	-4	64	118	129	138	119	9	9	31	36	60	121	71	84	107	97	97	99
19. Capital transfers received	1	3	2	2	2	4	2	2	7	2	-9	-12	-10	-3	2	-1	1	1
20. Total revenue	569	724	891	922	950	965	925	925	1004	1032	1053	1117	1083	1105	1146	1152	1184	1220
21. Gross fixed capital formation	30	37	43	49	53	54	54	54	61	72	71	76	74	80	74	76	80	81
22. Other capital expenditure	5	5	-2	-2	0	11	5	5	15	32	4	10	13	3	3	9	5	21
23. Total expenditure	607	699	813	838	862	908	974	974	1042	1098	1077	1094	1110	1106	1114	1141	1171	1221
24. Tax burden	493	639	778	799	824	824	791	791	850	883	907	984	959	979	1016	1017	1048	1083
25. Net lending (+) or net borrowing (-)	-38	25	79	84	87	57	-48	-48	-38	-66	-24	23	-27	-2	32	11	13	-1



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	16.2	16.0	16.2	16.0	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	29.8	30.0	29.0	29.1	29.2
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	0.9	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	5.8	5.7	5.9	5.7	5.5
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	53.7	52.7	52.5	52.0	51.6	51.4
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	25.5	25.0	24.6	24.6	24.5	24.3
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	7.1	7.1	7.2	7.1	7.1
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	18.1	17.8	17.5	17.5	17.3	17.3
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	16.0	15.6	15.3	15.3	15.2	15.0
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	8.9	8.8	8.8	8.7	8.6
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	17.0	16.6	16.2	16.1	16.2	16.2
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	1.4
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	1.3	1.1	1.1	1.1	1.1
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	1.8	1.8	1.7	1.7	1.6
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	3.2	3.2	3.2
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	50.2	48.7	47.6	47.6	47.4	47.2
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	3.5	4.0	4.9	4.4	4.2	4.2
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	0.0	0.0	0.1
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	53.2	52.6	52.6	51.9	51.7	51.4
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	3.4	3.4	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	0.2	0.9
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	54.5	52.7	51.2	51.4	51.1	51.5
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	47.1	46.6	46.7	45.8	45.7	45.7
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	-1.3	-0.1	1.4	0.5	0.6	-0.1

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	3.0	2.6	2.3	3.1	2.1	2.3
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	-5.3	0.5	4.4	-1.3	3.5	3.9
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	-2.3	-1.2	-1.1	3.5	3.0
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	-0.8	3.5	3.0
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	2.2	1.5	5.3	0.0	0.0
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	-3.1	1.2	3.3	0.7	2.7	3.0
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	1.5	1.1	2.2	2.0	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	1.0	0.1	3.5	3.0	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	1.7	1.5	1.7	1.6	2.7	2.9
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	0.5	1.6	1.9	2.6	2.4
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	2.8	1.9	2.5	2.5
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	1.4	0.8	4.0	4.0
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	1.8	1.8	1.9
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	8.3	-11.1	-17.0	3.7	3.0	3.6
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	-0.4	-6.3	1.3	-1.0	0.1	0.0
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	-0.2	0.0	0.1	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	1.8	2.9	3.0
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	-2.7	0.5	0.9	-0.5	-0.1	0.0
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	-11.3	-73.0	-159.9	-135.2	-270.7	30.2
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	-3.0	2.0	3.7	0.5	2.8	3.0
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	-3.4	7.7	-6.9	2.4	5.4	1.3
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	-0.5	0.0	0.3	-0.2	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	-0.4	0.7	2.4	2.7	4.2
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	-2.5	2.1	3.8	0.0	3.1	3.4
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	-2.5	1.3	1.5	-0.9	0.0	-0.6

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	1.3	0.1	-1.4	-0.5	-0.6	0.1
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	1.3	1.1	1.1	1.1	1.1
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	3.1	3.3	3.4
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	2.8	3.1	3.7	1.8	3.3	3.5
(% 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	1.3	0.1	-1.4	-0.5	-0.6	0.1
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	-1.2	-1.2	-1.3	-0.6	-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	-4.6	-1.4	1.1	-0.2	0.6	0.5
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	-0.2	-1.3	-2.5	-1.6	-1.6	-1.0
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	0.4	0.1	-0.3	0.4	0.0	0.0
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	-4.6	-1.4	1.1	-0.2	0.6	0.5
(% 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	-4.5	-2.6	-1.7	-1.3	-1.1	-0.5
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	39.8	37.2	35.5	34.1	33.0	32.5

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

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

3) Line 7 = line 10.

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

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

Table 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	71.7	76.8	79.2	81.1
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	23.0	24.5	25.6	26.5
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	40.7	41.7	43.6	45.9	47.1	49.1
4. Of which actual social contributions	21.5	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	40.7	41.7	43.6	45.9	47.1	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	25.4	27.8	28.7	28.7	30.7	32.1
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	151.7	160.3	167.0	175.9	182.6	188.7
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	68.2	68.7	71.5	75.6	79.5	82.5
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	33.8	34.9	37.0	37.7	38.2
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	34.8	34.9	36.6	38.6	41.7	44.3
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	38.9	40.0	41.7	44.6	46.7	48.6
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	27.8	29.1	29.5	31.2	33.2	34.8
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	53.3	55.5
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	9.0
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	8.9	8.5	7.4
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	4.7	5.3	5.2	5.8	5.8	5.9
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	7.4	7.3	7.8	7.2	7.5	7.8
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	148.4	148.5	151.1	157.1	163.9	169.1
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	3.3	11.8	15.9	18.8	18.8	19.6
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	2.4	1.6	2.1	3.6	4.5
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	153.4	162.7	168.6	178.1	186.2	193.3
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	11.4	9.9	13.2	15.3	16.8
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	4.8	6.2	4.8	7.0	6.6	5.2
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	164.2	166.2	165.7	177.3	185.7	191.0
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	126.6	132.9	138.6	146.9	151.5	156.3
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	-10.8	-3.4	2.9	0.8	0.5	2.3

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	19.6	20.1	19.9	19.6
2. Current taxes on income and wealth	7.8	6.0	5.9	5.9	6.1	6.8	7.3	7.1	7.1	6.6	6.4	6.3	6.5	6.3	6.1	6.5	6.3	6.4	6.4	6.4
3. Social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	12.0	11.9	11.9
4. Of which actual social contributions	11.1	11.9	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	12.0	11.9	11.9
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	7.5	7.9	7.9	7.5	7.7	7.7
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	44.7	45.6	45.7	46.1	45.9	45.6
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	20.1	19.5	19.6	19.8	20.0	19.9
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	9.5	9.7	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	10.3	9.9	10.0	10.1	10.5	10.7
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	11.5	11.4	11.4	11.7	11.7	11.7
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	8.2	8.3	8.1	8.2	8.4	8.4
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	13.4	13.4	13.4
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	2.2
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	2.3	2.1	1.8
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	1.5	1.5	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	2.2	2.1	2.1	1.9	1.9	1.9
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	43.7	42.3	41.3	41.2	41.2	40.8
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	3.4	4.3	4.9	4.7	4.7
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	0.7	0.4	0.6	0.9	1.1
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	45.2	46.3	46.1	46.6	46.8	46.7
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	3.5	3.8	4.0
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	1.4	1.8	1.3	1.8	1.7	1.2
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	47.3	45.3	46.4	46.7	46.1
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	37.3	37.8	37.9	38.5	38.1	37.7
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	-3.2	-1.0	0.8	0.2	0.1	0.5

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	5.5	7.2	3.1	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	0.3	6.7	4.3	3.7
3. Social contributions	16.9	8.8	7.5	6.2	8.2	9.8	9.4	9.4	-3.2	-0.3	-2.0	-1.8	5.5	3.9	2.5	4.6	5.2	2.7	4.1
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	3.9	2.5	4.6	5.2	2.7	4.1
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	26.2	9.3	3.4	-0.1	7.1	4.3
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	7.2	5.7	4.2	5.4	3.8	3.3
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	0.0	0.7	4.1	5.8	5.1	3.8
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	1.2	3.3	5.9	2.1	1.2
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	1.4	0.1	4.9	5.6	8.0	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	3.0	2.8	4.2	7.0	4.8	4.1
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	4.1	4.8	1.3	5.6	6.6	4.7
12. Social transfers other than in kind	33.5	-8.9	9.9	-0.6	15.5	3.7	4.3	4.3	-0.1	4.6	-1.9	0.9	1.9	3.1	-3.1	2.2	4.6	4.4	4.2
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	1.0	2.9	2.5
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	3.4	-8.3	-9.9	-9.1	-3.9	-12.7
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	-17.3	12.0	-1.6	10.9	1.4	1.6
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	0.8	-0.1	0.1	-0.2	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	4.2	0.1	1.7	4.0	4.3	3.2
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	1.2	2.4	1.0	0.6	-0.2	0.0
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	45.3	-33.6	32.3	67.3	25.9
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	7.7	6.1	3.6	5.6	4.6	3.8
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	-6.9	3.7	-13.5	33.8	15.5	9.8
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	-0.2	0.4	-0.5	0.5	-0.2	-0.4
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	3.0	1.2	-0.3	7.0	4.7	2.9
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	4.1	5.0	4.3	6.0	3.2	3.1
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	1.9	2.2	1.8	-0.6	-0.1	0.4

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	3.2	1.0	-0.8	-0.2	-0.1	-0.5
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	2.3	2.1	1.8
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	3.1	3.0	2.6
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	4.4	4.2	4.1
(% 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	3.2	1.0	-0.8	-0.2	-0.1	-0.5
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	-3.3	-3.0	-2.8
7. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.3	-0.1	-2.5	-0.4	1.7	1.4	2.4	-0.6	-0.2	5.8	-1.6	-1.5	-1.4	1.2	0.3	-0.5	0.0
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	-0.3	-2.1	-3.5	-2.5	-2.3	-2.3
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	-1.0	-0.8	-1.0
10. Stock-flow adjustment 3)	1.4	-0.4	0.1	-0.3	-0.1	-2.5	-0.4	1.7	1.4	2.4	-0.6	-0.2	5.8	-1.6	-1.5	-1.4	1.2	0.3	-0.5	0.0
(% 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	-3.3	-2.7	-3.2	-3.6	-3.4
12. Level of gross debt (end of year)	36.5	36.6	38.1	40.3	41.2	38.7	37.3	39.0	48.3	57.3	63.9	69.5	80.4	84.0	83.7	80.5	77.8	74.6	70.9	67.6

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

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

3) Line 7 = line 10.

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

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

**Table 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	7714	8274	8734
2. Current taxes on income and wealth	492	1282	1973	2211	2578	2793	2539	2539	1769	1947	1991	2204	2388	2631	2829	2901	3155	3370
3. Social contributions	851	1749	2781	2997	3465	3668	3412	3412	3686	3734	3907	4204	4490	4820	4900	5141	5446	5704
4. Of which actual social contributions	847	1739	2760	2975	3444	3645	3388	3388	3663	3713	3886	4180	4461	4805	4881	5124	5428	5685
5. Other current revenue, including sales	349	611	1034	1202	1237	1396	1524	1524	1529	1680	1898	1921	1911	1915	2043	2204	2432	2501
6. Total current revenue	2696	5824	9241	10008	11298	12058	11775	11775	11865	12684	13354	14306	15203	15799	16675	17961	19308	20309
7. Government consumption expenditure	1333	2806	4984	5338	5331	5802	5822	5822	5847	5756	5953	6509	6823	7171	7781	8106	8579	9081
8. Collective consumption	632	1370	2278	2449	2512	2769	2804	2804	2856	2815	2995	3312	3370	3552	3868	3969	4211	4433
9. Social transfers in kind	701	1435	2706	2890	2819	3034	3018	3018	2991	2941	2958	3198	3452	3619	3913	4138	4368	4647
10. Compensation of employees	677	1415	2773	2889	2921	3083	2958	2958	2867	2850	3030	3339	3597	3860	4193	4431	4567	4785
11. Intermediate consumption	453	878	1413	1553	1615	1908	2021	2021	2071	2103	2225	2474	2582	2655	3038	3005	3296	3540
12. Social transfers other than in kind	867	1675	3204	3554	3870	4215	4234	4234	4311	4347	4453	4492	4476	4532	4673	4892	5052	5248
13. Social transfers in kind via market producers	139	339	711	845	725	725	733	733	722	643	668	645	625	647	649	768	800	825
14. Interest	509	702	916	935	1035	1100	1185	1185	1172	1314	1368	1310	1218	1144	1066	1066	1109	1150
15. Subsidies	125	219	298	340	355	300	249	249	348	397	389	422	427	479	512	527	541	558
16. Other current expenditure	63	221	566	671	701	672	710	710	763	770	997	1038	1042	1297	1258	1527	1700	1860
17. Total current expenditure	2834	5449	9880	10787	11223	12004	12091	12091	12255	12424	13131	13721	13966	14615	15389	16215	17064	17966
18. Gross saving	-138	375	-639	-780	75	54	-315	-315	-390	260	223	585	1237	1185	1286	1745	2243	2342
19. Capital transfers received	18	61	139	218	218	171	353	353	620	593	786	960	1362	215	480	656	959	922
20. Total revenue	2714	5885	9379	10225	11516	12230	12129	12129	12485	13278	14140	15266	16565	16014	17155	18617	20266	21230
21. Gross fixed capital formation	33	475	938	1244	1088	869	905	905	946	1072	1321	1740	2257	1097	1747	2440	3053	3005
22. Other capital expenditure	350	365	315	443	495	358	332	332	817	473	479	655	996	887	864	896	962	1028
23. Total expenditure	3216	6289	11133	12475	12806	13231	13328	13328	14017	13968	14931	16115	17219	16598	18000	19551	21080	21999
24. Tax burden	2347	5210	8244	8842	10109	10711	10282	10282	10358	11029	11478	12413	13327	13938	14693	15842	16967	17904
25. Net lending (+) or net borrowing (-)	-502	-404	-1753	-2249	-1290	-1001	-1199	-1199	-1532	-691	-791	-849	-654	-584	-845	-934	-813	-769



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	18.1
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	7.0	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	12.2	12.0	11.8
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	12.2	12.0	11.8
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	5.2	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	43.5	42.7	42.5	42.1
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	20.3	19.3	18.9	18.8
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	10.1	9.4	9.3	9.2
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	9.8	9.6	9.6
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	10.5	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	7.1	7.3	7.3
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	11.6	11.1	10.9
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	1.8	1.8	1.7
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	1.3	1.3	1.2	1.2
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	3.3	3.6	3.7	3.9
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	38.5	37.6	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	3.4	4.1	4.9	4.9
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	1.6	2.1	1.9
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	44.2	44.6	44.0
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	4.6	5.8	6.7	6.2
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	2.1	2.1	2.1
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	46.5	46.4	45.6
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	37.7	37.4	37.1
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	-2.2	-1.8	-1.6

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	11.8	7.3	5.6
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	2.5	8.8	6.8
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	4.9	5.9	4.7
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	5.0	5.9	4.7
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	6.7	7.9	10.3	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	5.5	7.7	7.5	5.2
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	8.5	4.2	5.8	5.9
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	8.9	2.6	6.1	5.3
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	5.7	5.6	6.4
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	8.6	5.7	3.1	4.8
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	14.4	-1.1	9.7	7.4
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	4.7	3.3	3.9
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	0.3	18.3	4.2	3.1
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	0.0	4.0	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	6.8	3.0	2.7	3.1
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	0.3	0.1	0.1
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	5.3	5.4	5.2	5.3
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	0.8	0.8	-0.1
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	124.0	36.6	46.1	-3.9
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	7.1	8.5	8.9	4.8
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	59.3	39.7	25.1	-1.6
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	-0.1	0.0	0.0
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	8.6	7.8	4.4
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	7.8	7.1	5.5
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	0.0	0.4	0.2

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	2.2	1.8	1.6
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	3.8	3.7	3.7
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	9.7	7.9	6.3
(% 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	2.2	1.8	1.6
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	-6.5	-5.2	-4.1
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	1.7	1.8	1.0
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	-0.3	-0.7	-0.8
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	-4.0	-2.7	-1.7
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	1.7	1.8	1.0
(% 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	-2.6	-1.6	-1.5
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	77.2	76.7	76.7	76.0	73.4	70.8	69.2	67.7

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 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	314.0	341.0
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	180.0
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	299.0	320.0	341.0
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	280.0	300.0	320.0
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	84.0	84.0
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	845.0	896.0	946.0
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	375.0	399.0	423.0
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	169.0	181.0	192.0
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	193.0	205.0	218.0	232.0
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	214.0	230.0	245.0
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	118.0	125.0	132.0
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	316.0	355.0	381.0
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	41.0	42.0	44.0
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	30.0	31.0	31.0
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	9.0	10.0	11.0
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	37.0	43.0	46.0	50.0
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	770.0	840.0	893.0
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	46.0	74.0	56.0	53.0
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	26.0	24.0	35.0
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	701.0	723.0	790.0	871.0	920.0	981.0
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	99.0	106.0	110.0
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	16.0	10.0	10.0	10.0
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	820.0	879.0	956.0	1014.0
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	745.0	794.0	857.0
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	-30.0	-8.0	-36.0	-33.0

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	14.0	14.3
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	7.8	7.9	7.6
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	14.1	14.3	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	13.2	13.4	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	3.7	3.5
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	39.9	39.8
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	17.7	17.8	17.8
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	8.0	8.1	8.1
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	9.7
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	10.3	10.3
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	5.6	5.6	5.6
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	14.9	15.8	16.0
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	1.8
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	1.4	1.4	1.3
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	0.4	0.5	0.4
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	2.0	2.1	2.1
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	36.6	36.4	37.4	37.6
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	3.5	2.5	2.2
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	1.2	1.1	1.5
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	41.2	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	4.7	4.7	4.6
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	0.8	0.5	0.4	0.4
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	41.2	41.5	42.6	42.6
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	35.2	35.4	36.0
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	-1.5	-0.4	-1.6	-1.4

Table 26C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	2000	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	8.4	5.6	8.6
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	13.6	7.2	1.3
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	8.3	7.1	6.5
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	8.8	7.1	6.5
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	9.5	5.1	1.2	0.4
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	9.0	6.0	5.6
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	6.5	6.6	6.0
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	5.9	6.5	7.1	5.8
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	5.3	6.5	6.2	6.2
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	5.3	7.6	6.5
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	6.9	6.0	6.0
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	5.2	12.6	7.1
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	8.3	4.4	3.7
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	-2.3	-2.3	0.9	1.3
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	-10.1	11.7	5.2
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	0.2	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	4.8	5.7	9.0	6.4
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	1.4	1.2	-1.0	-0.3
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	-4.2	-46.5	41.1	74.5	-8.0	44.4
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	10.3	5.6	6.7
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	23.0	31.5	7.6	3.1
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	0.3	-0.4	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	7.2	7.2	8.8	6.0
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	9.7	6.5	8.0
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	0.7	1.2	-1.2	0.3

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	1.5	0.4	1.6	1.4
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	1.4	1.4	1.3
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	3.0	3.0	2.9
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	6.4	6.0	6.1
(% 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	1.5	0.4	1.6	1.4
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	-3.0	-2.8	-2.8
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	-1.7	1.0	0.5	0.6
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	0.0	-1.1	0.3	0.1
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	-1.6	-1.4	-1.5
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	-1.7	1.0	0.5	0.6
(% 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	-1.7	-0.7	-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	48.9	48.2	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	98.3	106.4	114.1
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	46.4	52.1	56.5
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	108.1	122.1	134.0
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	100.0	113.7	125.1
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	28.7	30.0	33.7	30.9	31.5	40.4	43.8	48.0
6. Total current revenue	2.4	27.4	92.8	114.5	142.4	170.3	158.5	158.5	182.3	189.7	201.7	213.2	232.7	233.2	251.9	293.2	324.3	352.5
7. Government consumption expenditure	0.9	13.6	46.6	54.6	65.5	85.7	85.5	85.5	79.8	86.2	90.7	97.1	99.8	115.2	134.8	156.8	179.1	192.0
8. Collective consumption	0.5	7.6	26.4	30.1	37.1	45.1	43.1	43.1	41.4	46.6	47.9	52.9	53.3	61.9	72.4	91.1	104.0	111.5
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	62.4	65.7	75.1	80.5
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	103.9	121.9	130.7
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	44.5	48.1	52.4	56.1
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	102.2	113.1	133.6
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	8.1	8.9	9.5
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	10.8	11.3	12.5	14.0
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	3.7	4.0
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	11.1	15.0	16.3	16.4	19.3
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	224.7	257.4	293.3	328.9	367.2
18. Gross saving	0.2	-0.2	9.1	16.0	15.6	7.7	-18.1	-18.1	5.6	6.0	12.5	14.4	20.7	8.6	-5.5	-0.1	-4.6	-14.7
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	10.3	13.1	9.1	9.4	12.7
20. Total revenue	2.5	27.4	93.8	114.8	147.9	174.3	160.9	160.9	190.7	199.9	211.3	227.8	252.4	243.5	265.0	302.3	333.7	365.2
21. Gross fixed capital formation	0.3	2.8	8.2	18.0	26.2	35.0	30.6	30.6	30.6	28.6	28.2	28.5	36.8	27.9	21.9	24.9	29.6	38.6
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	8.8	12.5	11.4	11.2
23. Total expenditure	2.6	31.2	96.1	122.2	159.5	203.2	209.0	209.0	221.1	221.7	225.0	236.2	257.4	264.3	288.1	330.8	369.9	417.0
24. Tax burden	2.1	24.5	80.5	98.5	120.8	144.6	133.9	133.9	158.3	165.0	173.5	183.7	199.6	197.3	213.4	246.1	273.7	297.3
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	-20.8	-23.1	-28.5	-36.2	-51.8



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	13.0	12.9	12.1	11.2	10.2	10.2	13.1	13.1	12.7	12.7	13.2	11.3	10.3	10.4	10.4	10.4
2. Current taxes on income and wealth	10.6	7.2	5.4	6.0	6.6	6.4	5.9	5.9	6.1	5.8	5.9	6.2	6.6	6.4	6.1	4.9	5.1	5.1
3. Social contributions	7.9	11.4	10.3	10.4	10.3	9.6	9.7	9.7	9.1	8.8	8.6	8.5	8.1	8.8	9.4	11.4	11.9	12.2
4. Of which actual social contributions	7.7	11.1	9.7	9.8	9.6	9.0	9.0	9.0	9.1	8.8	8.6	8.5	8.1	8.0	8.5	10.6	11.1	11.4
5. Other current revenue, including sales	4.2	3.2	3.7	4.1	4.5	4.3	4.0	4.0	4.4	4.3	4.5	4.5	4.7	4.0	3.7	4.3	4.3	4.4
6. Total current revenue	32.0	33.8	32.4	33.4	33.4	31.6	29.9	29.9	32.6	31.9	31.7	31.9	32.7	30.5	29.4	31.0	31.6	32.1
7. Government consumption expenditure	12.2	16.9	16.2	15.9	15.4	15.9	16.1	16.1	14.3	14.5	14.3	14.5	14.0	15.1	15.7	16.6	17.5	17.5
8. Collective consumption	6.4	9.4	9.2	8.8	8.7	8.4	8.1	8.1	7.4	7.9	7.5	7.9	7.5	8.1	8.4	9.6	10.1	10.2
9. Social transfers in kind	5.8	7.5	7.0	7.1	6.7	7.5	8.0	8.0	6.9	6.7	6.7	6.6	6.5	7.0	7.3	7.0	7.3	7.3
10. Compensation of employees	6.7	7.9	8.8	9.3	9.5	10.0	10.3	10.3	7.9	7.8	8.1	7.9	7.8	9.0	9.9	11.0	11.9	11.9
11. Intermediate consumption	6.1	9.5	6.5	6.1	6.4	6.3	6.0	6.0	5.8	6.0	5.7	6.0	5.9	5.6	5.2	5.1	5.1	5.1
12. Social transfers other than in kind	9.2	9.7	9.1	8.9	9.0	9.9	12.0	12.0	11.9	11.2	10.7	10.5	10.6	10.6	10.8	10.8	11.0	12.2
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	0.9	0.9	0.9
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	1.2	1.2	1.3
15. Subsidies	4.1	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	1.5	1.8	1.7	1.6	1.8
17. Total current expenditure	29.7	34.1	29.2	28.7	29.8	30.1	33.3	33.3	31.6	30.9	29.8	29.7	29.7	29.4	30.0	31.1	32.1	33.5
18. Gross saving	2.3	-0.2	3.2	4.7	3.7	1.4	-3.4	-3.4	1.0	1.0	2.0	2.1	2.9	1.1	-0.6	0.0	-0.4	-1.3
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	1.3	1.5	1.0	0.9	1.2
20. Total revenue	32.3	33.9	32.7	33.5	34.7	32.3	30.3	30.3	34.1	33.7	33.3	34.1	35.4	31.8	30.9	32.0	32.5	33.3
21. Gross fixed capital formation	4.2	3.5	2.9	5.3	6.2	6.5	5.8	5.8	5.5	4.8	4.4	4.3	5.2	3.6	2.6	2.6	2.9	3.5
22. Other capital expenditure	0.5	1.0	1.5	1.7	1.5	1.0	0.3	0.3	2.5	1.6	1.2	1.3	1.2	1.5	1.0	1.3	1.1	1.0
23. Total expenditure	34.3	38.5	33.5	35.6	37.5	37.6	39.4	39.4	39.5	37.3	35.4	35.3	36.1	34.5	33.6	35.0	36.1	38.0
24. Tax burden	27.6	30.3	28.1	28.7	28.4	26.8	25.2	25.2	28.3	27.8	27.3	27.5	28.0	25.8	24.9	26.1	26.7	27.1
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	-2.7	-2.7	-3.0	-3.5	-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	11.6	8.2	7.2
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	-11.0	12.2	8.5
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	34.7	12.9	9.8
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	38.0	13.7	10.0
5. Other current revenue, including sales	25.8	38.4	2.7	32.6	37.7	19.8	-7.3	-7.3	-3.1	3.8	13.3	4.8	12.1	-8.2	1.9	28.3	8.3	9.6
6. Total current revenue	38.4	42.6	17.4	23.3	24.4	19.7	-7.0	-7.0	8.5	4.1	6.4	5.7	9.1	0.2	8.0	16.4	10.6	8.7
7. Government consumption expenditure	42.6	47.9	29.3	17.2	20.0	30.9	-0.3	-0.3	-2.4	8.1	5.2	7.1	2.7	15.4	17.0	16.4	14.2	7.2
8. Collective consumption	26.1	66.3	30.4	13.9	23.2	21.7	-4.5	-4.5	7.7	12.6	2.7	10.6	0.7	16.2	16.8	25.9	14.2	7.2
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	17.2	5.3	14.2	7.2
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	23.1	17.4	7.2
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	4.1	8.2	8.8	7.1
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	10.0	10.7	18.1
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	19.5	8.8	7.1
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	-5.9	4.7	11.0	11.9
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	12.5	8.8	7.1
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	-1.0	0.3	0.0	-0.1	0.2
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	6.0	14.6	13.9	12.1	11.7
18. Gross saving 1)	-1.4	1.1	-0.7	1.5	-1.0	-2.3	-4.8	-4.8	2.6	0.0	1.0	0.2	0.8	-1.8	-1.8	0.6	-0.4	-0.9
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	-48.0	27.2	-30.6	3.3	35.6
20. Total revenue	37.1	42.9	17.2	22.5	28.8	17.9	-7.7	-7.7	9.2	4.8	5.7	7.8	10.8	-3.5	8.8	14.1	10.4	9.5
21. Gross fixed capital formation	41.0	208.8	18.5	119.7	45.6	33.2	-12.5	-12.5	1.4	-6.7	-1.3	0.8	29.4	-24.3	-21.4	13.5	19.0	30.1
22. Other capital expenditure 1)	0.1	-0.5	-1.1	0.2	-0.1	-0.5	-0.7	-0.7	1.6	-0.9	-0.4	0.1	-0.1	0.3	-0.5	0.3	-0.2	-0.1
23. Total expenditure	44.7	44.0	16.2	27.1	30.6	27.4	2.8	2.8	4.7	0.3	1.5	5.0	9.0	2.7	9.0	14.8	11.8	12.7
24. Tax burden	40.1	43.1	18.9	22.4	22.6	19.7	-7.4	-7.4	13.5	4.2	5.2	5.8	8.7	-1.2	8.2	15.3	11.2	8.6
25. Net lending (+) or net borrowing (-)	-1.6	-0.2	0.3	-1.3	-0.6	-2.6	-3.7	-3.7	1.5	1.8	1.5	0.9	0.6	-2.0	0.0	-0.3	-0.5	-1.2

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	3.5	0.8	2.1	2.7	5.4	9.1	9.1	5.4	3.7	2.2	1.3	0.7	2.7	2.7	3.0	3.5	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	1.2	1.2	1.3
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	3.8	3.8	3.8	3.8
4. Nominal GDP growth rate	44.9	45.2	17.2	19.5	24.2	26.8	-1.7	-1.7	5.9	6.2	7.0	5.2	6.6	7.4	12.0	10.2	8.7	6.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.0	3.5	0.8	2.1	2.7	5.4	9.1	9.1	5.4	3.7	2.2	1.3	0.7	2.7	2.7	3.0	3.5	4.7
6. Contribution of nominal GDP growth	:	-7.0	-2.8	-2.6	-2.4	-2.5	0.2	0.2	-1.7	-2.0	-2.4	-1.9	-2.4	-2.6	-4.0	-3.3	-2.8	-2.3
7. Stock-flow adjustment 3)	:	6.9	-1.1	-3.0	-0.8	-2.4	0.2	0.2	0.6	1.2	0.9	2.2	0.3	-0.6	-0.9	0.0	0.3	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.4	0.0	-0.4	1.3	2.1	4.7	7.6	7.6	3.8	1.9	0.4	-0.4	-0.9	1.2	1.4	1.8	2.3	3.4
9. Snow-ball effect	:	-3.6	-1.5	-1.8	-1.7	-1.9	1.6	1.6	0.0	-0.2	-0.7	-0.2	-0.8	-1.1	-2.7	-2.1	-1.6	-1.0
10. Stock-flow adjustment 3)	:	6.9	-1.1	-3.0	-0.8	-2.4	0.2	0.2	0.6	1.2	0.9	2.2	0.3	-0.6	-0.9	0.0	0.3	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	3.4	-3.0	-3.5	-0.5	0.4	9.5	9.5	4.4	2.9	0.6	1.6	-1.4	-0.5	-2.2	-0.2	1.0	2.4
12. Level of gross debt (end of year)	6.6	25.9	15.9	12.4	12.0	12.4	21.9	21.9	34.2	37.0	37.6	39.2	37.8	37.3	35.2	35.0	36.0	38.4

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

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

3) Line 7 = line 10.

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

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

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

	1995	2000	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	1031	1076	1108	1144
2. Current taxes on income and wealth	355	509	608	654	664	635	608	608	645	642	671	701	771	825	868	897	913	933
3. Social contributions	112	122	102	98	106	112	112	112	123	125	128	132	139	146	153	161	170	178
4. Of which actual social contributions	102	119	99	94	102	107	107	107	118	119	123	126	132	139	146	153	161	169
5. Other current revenue, including sales	188	172	204	211	239	254	244	244	258	259	262	253	255	263	270	290	295	301
6. Total current revenue	1060	1342	1570	1646	1734	1758	1708	1708	1829	1843	1895	1946	2081	2221	2321	2425	2486	2555
7. Government consumption expenditure	481	584	723	762	793	833	861	861	921	955	993	1032	1087	1154	1196	1252	1289	1323
8. Collective consumption	147	179	196	206	213	227	239	239	257	271	283	291	300	306	319	338	347	358
9. Social transfers in kind	334	405	526	555	581	607	622	622	664	684	710	740	787	848	877	914	942	965
10. Compensation of employees	254	294	371	388	407	422	424	424	446	465	481	500	522	552	580	607	626	644
11. Intermediate consumption	178	195	232	248	256	273	286	286	306	311	321	329	341	353	361	383	394	406
12. Social transfers other than in kind	324	353	435	447	449	462	488	488	492	516	539	545	561	578	592	607	634	651
13. Social transfers in kind via market producers	38	57	76	81	86	93	103	103	120	125	132	141	154	172	172	174	177	179
14. Interest	97	79	51	50	55	53	38	38	41	34	30	27	24	23	21	24	25	27
15. Subsidies	66	36	41	45	47	49	51	51	60	62	63	67	66	70	72	77	80	82
16. Other current expenditure	133	160	190	193	189	195	194	194	203	205	218	223	232	234	252	277	285	293
17. Total current expenditure	1089	1174	1396	1452	1488	1548	1585	1585	1668	1717	1785	1831	1900	1981	2049	2148	2221	2281
18. Gross saving	-29	168	174	195	246	209	123	123	161	126	111	115	181	240	272	277	264	275
19. Capital transfers received	5	5	6	4	4	3	3	3	4	14	14	5	11	7	7	7	7	7
20. Total revenue	1065	1347	1576	1650	1737	1761	1711	1711	1832	1857	1909	1952	2092	2228	2329	2432	2493	2563
21. Gross fixed capital formation	97	94	119	128	135	144	148	148	162	168	168	173	176	193	210	230	241	252
22. Other capital expenditure	11	2	7	2	3	3	2	2	10	8	8	9	15	10	5	11	11	11
23. Total expenditure	1197	1270	1523	1582	1627	1696	1735	1735	1840	1893	1961	2013	2091	2184	2264	2389	2473	2543
24. Tax burden	869	1174	1367	1436	1497	1505	1465	1465	1571	1583	1634	1693	1826	1957	2050	2133	2190	2254
25. Net lending (+) or net borrowing (-)	-132	77	53	69	111	65	-24	-24	-7	-36	-52	-61	2	44	65	43	20	19

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	22.5	22.3	22.2
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	18.7	18.4	18.1
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	3.4	3.4	3.5
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	3.3
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	6.1	5.9	5.8
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	50.6	50.1	49.7
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	26.1	26.0	25.7
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	7.0	7.1	7.0	7.0
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	19.2	19.1	19.0	18.8
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	12.6	12.5
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	7.9	8.0	7.9	7.9
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	12.7	12.8	12.7
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	3.7	3.6	3.6	3.5
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	0.6	0.5	0.5	0.5	0.5	0.5
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	1.6	1.6	1.6
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	5.8	5.7	5.7
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	45.2	45.2	44.8	44.8	44.8	44.4
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	4.3	5.5	5.9	5.8	5.3	5.3
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	50.8	50.2	49.9
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	4.8	4.8	4.9
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	0.2	0.2
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	49.8	49.8	49.4	49.9	49.8	49.5
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	44.5	44.1	43.8
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	0.0	1.0	1.4	0.9	0.4	0.4

Table 28C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	2000	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	4.4	4.4	3.0	3.2
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	3.4	1.7	2.2
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	5.1	5.4	5.1	5.2
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	5.2	5.1	5.2
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	2.6	7.5	1.7	1.8
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	4.5	2.5	2.8
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	4.7	2.9	2.6
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	4.4	5.8	2.8	3.0
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	3.5	4.3	3.0	2.5
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	4.5	3.2	2.8
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	2.3	6.1	3.0	2.9
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	2.6	4.5	2.6
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	-0.1	1.4	1.5	1.4
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	-10.6	-3.7	-8.4	13.4	6.0	6.0
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	3.4	7.6	2.9	3.0
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	0.3	0.0	-0.1
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	3.8	4.3	3.4	4.8	3.4	2.7
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	1.4	1.1	0.5	-0.2	-0.5	0.0
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	-60.7	106.8	-37.6	4.1	-0.2	1.0	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	4.4	2.5	2.8
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	9.6	4.7	4.7
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	0.0	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	3.9	4.5	3.7	5.5	3.5	2.9
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	4.0	2.7	2.9
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	1.6	1.0	0.4	-0.5	-0.5	0.0

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	0.0	-1.0	-1.4	-0.9	-0.4	-0.4
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	0.6	0.5	0.5	0.5	0.5	0.5
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	1.3	1.2	1.1	1.3	1.4	1.6
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	4.6	3.6	3.6
(% 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	0.0	-1.0	-1.4	-0.9	-0.4	-0.4
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	-1.8	-1.3	-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	1.6	1.0	1.7	0.7	-2.7	-0.4
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	-1.4	-0.9	-0.9
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	-2.3	-1.3	-1.3	-1.3	-0.8	-0.7
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	1.6	1.0	1.7	0.7	-2.7	-0.4
(% 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	-2.0	-4.5	-1.9
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	38.8	34.4	32.4

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

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

3) Line 7 = line 10.

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

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

Table 29A

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

	(Mrd EUR)																			
	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	1077	1119	1152	1203	1269	1348	1425	1425	1347	1422	1483	1525	1551	1595	1644	1684	1751	1817	1874	1929
2. Current taxes on income and wealth	1017	1019	1022	1069	1142	1256	1366	1366	1241	1280	1342	1410	1463	1498	1552	1599	1687	1758	1806	1863
3. Social contributions	1185	1224	1266	1304	1346	1404	1474	1474	1521	1553	1604	1635	1663	1698	1739	1793	1862	1928	1963	2025
4. Of which actual social contributions	1099	1135	1173	1209	1248	1304	1369	1369	1407	1437	1487	1515	1542	1576	1617	1668	1735	1799	1832	1891
5. Other current revenue, including sales	397	405	404	423	448	479	512	512	550	571	595	604	619	618	613	610	623	643	656	666
6. Total current revenue	3676	3767	3843	3999	4205	4488	4777	4777	4659	4825	5025	5174	5295	5408	5548	5686	5922	6147	6299	6483
7. Government consumption expenditure	1617	1708	1781	1845	1931	2024	2115	2115	2306	2361	2383	2400	2441	2479	2529	2592	2674	2753	2843	2933
8. Collective consumption	640	669	694	720	748	780	811	811	882	895	901	909	922	928	937	956	987	1020	1049	1083
9. Social transfers in kind	977	1039	1087	1124	1183	1244	1304	1304	1424	1466	1482	1492	1518	1551	1592	1636	1687	1733	1794	1851
10. Compensation of employees	854	897	933	963	1003	1043	1085	1085	1170	1192	1198	1199	1215	1230	1249	1277	1316	1358	1402	1444
11. Intermediate consumption	400	425	439	461	490	514	546	546	604	624	632	637	647	656	671	682	707	727	749	774
12. Social transfers other than in kind	1269	1336	1391	1439	1491	1543	1598	1598	1772	1829	1854	1901	1947	1981	2023	2069	2119	2173	2266	2349
13. Social transfers in kind via market producers	371	394	413	426	444	473	494	494	549	567	578	587	604	623	641	669	690	708	733	758
14. Interest	298	289	276	270	271	275	294	294	288	292	324	328	308	291	270	253	241	235	231	232
15. Subsidies	116	119	118	116	116	122	130	130	153	157	156	155	159	173	181	183	184	192	198	181
16. Other current expenditure	190	196	209	216	235	245	254	254	272	283	287	298	325	319	324	329	326	355	372	385
17. Total current expenditure	3498	3656	3778	3892	4049	4214	4401	4401	4808	4945	5029	5104	5205	5272	5359	5462	5583	5749	5951	6123
18. Gross saving	177	112	65	107	155	274	376	376	-149	-120	-3	71	90	136	189	224	339	398	348	359
19. Capital transfers received	33	37	60	52	48	47	49	49	52	48	58	56	62	62	74	57	56	62	68	72
20. Total revenue	3708	3804	3903	4051	4253	4535	4826	4826	4710	4873	5084	5230	5358	5470	5622	5743	5978	6209	6367	6555
21. Gross fixed capital formation	264	268	290	295	308	336	362	362	400	392	376	355	347	347	361	342	364	389	416	436
22. Other capital expenditure	108	116	116	122	123	124	118	118	142	186	141	177	146	135	139	119	142	134	120	128
23. Total expenditure	3870	4040	4184	4309	4481	4674	4881	4881	5349	5523	5546	5636	5698	5754	5859	5923	6089	6272	6488	6687
24. Tax burden	3216	3298	3386	3517	3690	3938	4192	4192	4030	4166	4346	4478	4589	4703	4858	5004	5226	5425	5563	5738
25. Net lending (+) or net borrowing (-)	-162	-235	-281	-257	-228	-139	-56	-56	-639	-649	-462	-406	-340	-284	-237	-179	-111	-63	-121	-133



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	13.5	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	13.0	13.0	13.0
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	14.1	14.1
4. Of which actual social contributions	13.3	13.3	13.4	13.2	13.0	12.9	12.7	12.7	13.3	13.1	13.1	13.3	13.4	13.4	13.2	13.3	13.3	13.3	13.2	13.2
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	4.8	4.8	4.7	4.6
6. Total current revenue	44.6	44.1	43.8	43.6	43.9	44.3	44.4	44.4	43.9	43.9	44.4	45.4	46.0	45.9	45.4	45.3	45.4	45.6	45.3	45.1
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	20.4	20.5	20.4
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	7.6	7.6	7.6	7.5
9. Social transfers in kind	11.9	12.2	12.4	12.3	12.4	12.3	12.1	12.1	13.4	13.3	13.1	13.1	13.2	13.2	13.0	13.0	12.9	12.8	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	10.1	10.1	10.0
11. Intermediate consumption	4.8	5.0	5.0	5.0	5.1	5.1	5.1	5.1	5.7	5.7	5.6	5.6	5.6	5.6	5.5	5.4	5.4	5.4	5.4	5.4
12. Social transfers other than in kind	15.4	15.6	15.8	15.7	15.6	15.2	14.9	14.9	16.7	16.6	16.4	16.7	16.9	16.8	16.6	16.5	16.2	16.1	16.3	16.3
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	5.2	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	1.8	1.7	1.7	1.6
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	2.7	2.7
17. Total current expenditure	42.4	42.8	43.1	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	42.6	42.8	42.6
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	1.5	1.8	2.6	3.0	2.5	2.5
19. Capital transfers received	0.4	0.4	0.7	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.4	0.5	0.5	0.5
20. Total revenue	45.0	44.5	44.5	44.2	44.4	44.8	44.9	44.9	44.4	44.3	44.9	45.9	46.5	46.4	46.0	45.7	45.8	46.0	45.8	45.6
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	3.0	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	46.7	46.5	46.7	46.5
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	39.8	40.0	40.2	40.0	39.9
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	-0.5	-0.9	-0.9

Table 29C

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

	(EUR; annual percentage changes unless otherwise stated)																		
	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	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	3.1	2.5	4.0	3.8	3.1	3.0
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	3.1	5.5	4.2	2.8	3.1
3. Social contributions	3.3	3.4	3.0	3.2	4.4	4.9	4.4	4.4	2.1	3.3	1.9	1.7	2.1	2.4	3.1	3.8	3.6	1.8	3.1
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	4.0	3.7	1.8	3.2
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	2.3	-0.2	-0.7	-0.6	2.1	3.4	2.0	1.5
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	2.5	4.2	3.8	2.5	2.9
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	3.2	3.0	3.3	3.2
8. Collective consumption	4.4	3.8	3.8	3.9	4.3	3.9	6.0	6.0	1.5	0.7	0.8	1.5	0.6	1.0	2.0	3.3	3.3	2.9	3.2
9. Social transfers in kind	6.4	4.6	3.5	5.2	5.2	4.8	5.6	5.6	2.9	1.1	0.7	1.8	2.2	2.6	2.8	3.1	2.7	3.5	3.2
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	3.1	3.2	3.2	3.0
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	3.6	2.8	3.1	3.2
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	2.4	2.5	4.3	3.7
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	3.0	4.3	3.1	2.6	3.6	3.3
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	-7.1	-6.2	-4.9	-2.4	-1.5	0.5
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	4.5	1.2	0.5	4.5	2.8	-8.2
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	3.0	3.5	2.9
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	0.4	-0.4	0.0
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	-0.6	19.6	-22.9	-2.4	11.5	8.4	6.5
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	2.2	4.1	3.9	2.5	3.0
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	-5.3	6.6	7.0	6.9	4.8
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	2.8	3.0	3.5	3.1
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	3.8	2.5	3.1
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	0.4	-0.4	-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	0.5	0.9	0.9
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	1.8	1.7	1.7	1.6
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	2.1	2.1
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	2.8	3.9	3.4	3.0	3.4
(% 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	0.5	0.9	0.9
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	-2.4	-3.2	-2.7	-2.4	-2.6
7. Stock-flow adjustment 3)	0.1	-0.7	-0.4	0.4	0.6	0.2	0.5	0.5	1.6	1.7	0.2	0.9	0.0	-0.2	-0.8	0.0	0.0	0.2	0.1	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	-1.3	-0.8	-0.7
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	-1.4	-1.0	-0.7	-1.0
10. Stock-flow adjustment 3)	0.1	-0.7	-0.4	0.4	0.6	0.2	0.5	0.5	1.6	1.7	0.2	0.9	0.0	-0.2	-0.8	0.0	0.0	0.2	0.1	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	5.0	1.9	4.0	2.0	0.2	-2.0	-0.9	-2.4	-2.0	-1.4	-1.5
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	79.8	81.8	85.8	87.7	88.0	86.0	85.1	82.8	80.8	79.3	77.8

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 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	266.2	276.6	285.9	296.7
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	275.7	290.3	303.5	315.1	329.2
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	160.6	166.5	172.2	178.2
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	159.4	165.4	171.0	177.1
5. Other current revenue, including sales	20.8	26.9	40.5	45.6	50.6	54.1	54.5	54.5	53.1	55.0	74.9	68.0	69.1	71.0	76.7	77.5	79.8	82.3
6. Total current revenue	280.5	398.3	518.0	551.8	584.0	592.7	565.7	565.7	628.4	633.8	672.8	686.9	712.9	750.8	793.7	824.1	852.9	886.4
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	375.2	386.1	403.1	417.9
8. Collective consumption	64.7	79.9	111.3	115.1	117.8	125.0	127.2	127.2	128.5	130.6	127.9	129.6	131.6	131.8	132.6	137.3	136.6	140.4
9. Social transfers in kind	75.8	99.4	157.6	170.4	178.9	191.3	204.0	204.0	209.8	214.5	218.7	227.5	229.4	236.2	242.7	248.8	266.5	277.5
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	184.3	189.8	195.5	202.6
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	161.7	168.5	178.8	186.0
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	271.6	278.3	285.8
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	49.6	50.8	52.3	53.9
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	52.4	52.0	52.0
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	15.7	18.2	18.4	19.0
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	39.1	40.1	41.6
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	769.1	790.3	815.3	840.4
18. Gross saving	-17.5	37.2	-1.0	2.6	4.3	-20.2	-83.7	-83.7	-65.0	-72.4	-43.2	-42.4	-21.0	0.5	24.6	33.8	37.6	46.0
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	8.0	8.5	8.7	9.0
20. Total revenue	282.3	401.0	529.7	557.1	589.8	620.0	572.3	572.3	632.3	638.2	679.9	694.7	720.5	758.1	801.7	832.6	861.6	895.4
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	55.1	57.3	62.0	64.0
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	15.6	17.3	17.8	18.4
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	839.8	864.9	895.1	922.8
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	724.5	753.1	779.8	811.1
25. Net lending (+) or net borrowing (-)	-43.9	15.0	-43.7	-40.5	-40.6	-81.4	-155.0	-155.0	-122.9	-136.8	-94.0	-98.6	-79.6	-57.1	-38.1	-32.3	-33.5	-27.4

**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	13.0	13.1	13.1	13.1
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	14.6
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	7.8	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	3.6
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	38.9	39.0	39.3
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	18.3	18.2	18.4	18.5
8. Collective consumption	7.6	7.3	8.0	7.9	7.6	7.9	8.3	8.3	7.8	7.7	7.3	7.0	6.9	6.7	6.5	6.5	6.2	6.2
9. Social transfers in kind	9.0	9.1	11.3	11.6	11.6	12.1	13.3	13.3	12.8	12.7	12.4	12.3	12.1	12.0	11.8	11.7	12.2	12.3
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	8.9	9.0
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	7.9	8.0	8.2	8.2
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	12.8	12.7	12.7
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	2.4
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	0.8	0.8
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	37.3	37.3	37.2
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	1.6	1.7	2.0
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	37.7	38.6	37.7	38.0	38.5	39.1	39.3	39.4	39.7
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	2.7	2.7	2.8	2.8
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	0.8	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	41.0	40.8	41.0	40.9
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	35.6	35.7	35.9
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	-5.3	-5.3	-4.2	-2.9	-1.9	-1.5	-1.5	-1.2

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	5.5	3.9	3.4	3.8
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	5.3	4.6	3.8	4.5
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	5.8	3.7	3.4	3.5
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	6.1	3.8	3.4	3.5
5. Other current revenue, including sales	5.2	11.6	12.0	12.6	10.8	6.9	0.8	0.8	-3.1	3.7	36.1	-9.1	1.5	2.7	8.0	1.1	3.0	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	5.7	3.8	3.5	3.9
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	2.0	2.9	4.4	3.7
8. Collective consumption	4.9	8.7	4.3	3.4	2.3	6.1	1.8	1.8	-0.4	1.6	-2.1	1.3	1.6	0.1	0.6	3.6	-0.5	2.8
9. Social transfers in kind	4.8	5.2	8.7	8.1	5.0	6.9	6.6	6.6	0.7	2.2	2.0	4.0	0.8	3.0	2.7	2.5	7.1	4.1
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	3.3	3.0	3.0	3.6
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	1.2	4.2	6.1	4.0
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	2.3	2.5	2.7
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	3.5	2.3	3.0	3.0
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	-5.5	-0.7	-0.1
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	19.2	15.8	1.1	3.4
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	2.5	2.8	3.2	3.1
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	0.2	1.2	1.1	1.2	0.4	0.1	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	9.9	5.9	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	5.8	3.8	3.5	3.9
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	5.7	3.9	8.3	3.2
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	0.1	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	3.0	3.0	3.5	3.1
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	5.6	4.0	3.5	4.0
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	1.0	0.3	0.0	0.3

1) Changes in GDP ratios.

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

	1995	2001	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	5.3	5.3	4.2	2.9	1.9	1.5	1.5	1.2
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	2.8	2.8
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	4.1	3.3	3.2	3.3
(% 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	5.3	5.3	4.2	2.9	1.9	1.5	1.5	1.2
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	-3.4	-2.8	-2.7	-2.8
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	0.8	0.9	-0.5	0.7
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	-0.8	-0.9	-0.9	-1.1
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	-0.7	-0.3	-0.3	-0.5
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	0.8	0.9	-0.5	0.7
(% 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	-0.8	-0.4	-1.7	-0.9
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	87.1	86.8	85.1	84.2

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

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

3) Line 7 = line 10.

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

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

Table 31A

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

	(Mrd EUR)																			
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1. Taxes on production and imports	1296	1346	1368	1435	1505	1598	1687	1644	1533	1644	1721	1787	1812	1884	1976	1992	2055	2130	2205	2274
2. Current taxes on income and wealth	1287	1284	1273	1349	1451	1587	1716	1686	1495	1554	1621	1703	1750	1808	1910	1936	2018	2101	2171	2245
3. Social contributions	1311	1351	1394	1448	1499	1567	1643	1691	1655	1695	1750	1794	1819	1867	1936	1978	2045	2116	2162	2232
4. Of which actual social contributions	1218	1256	1299	1350	1399	1464	1535	1579	1539	1578	1631	1673	1696	1743	1812	1851	1917	1986	2030	2097
5. Other current revenue, including sales	444	452	447	476	507	546	586	619	611	635	657	672	707	702	709	697	710	731	749	762
6. Total current revenue	4338	4434	4482	4709	4962	5297	5630	5640	5294	5529	5749	5956	6087	6260	6530	6602	6828	7078	7287	7513
7. Government consumption expenditure	1929	2044	2116	2216	2324	2443	2549	2634	2678	2754	2773	2826	2849	2922	3026	3041	3102	3190	3310	3419
8. Collective consumption	780	816	840	878	911	949	983	1017	1025	1046	1049	1070	1073	1089	1118	1117	1138	1175	1207	1246
9. Social transfers in kind	1148	1228	1276	1338	1413	1494	1566	1617	1653	1708	1723	1756	1776	1833	1908	1924	1964	2014	2102	2173
10. Compensation of employees	1022	1074	1109	1160	1214	1266	1314	1344	1356	1392	1394	1409	1411	1441	1487	1494	1527	1573	1628	1679
11. Intermediate consumption	519	555	569	608	647	686	729	757	770	797	799	819	830	855	890	877	891	917	957	990
12. Social transfers other than in kind	1481	1556	1606	1674	1734	1794	1866	1923	2016	2094	2124	2203	2241	2298	2382	2391	2422	2480	2588	2681
13. Social transfers in kind via market producers	403	432	451	469	490	522	545	568	592	613	625	638	653	676	705	728	747	765	794	820
14. Interest	337	323	308	306	310	317	343	352	320	345	383	388	367	351	330	312	304	294	291	293
15. Subsidies	123	128	127	125	126	135	143	146	163	168	165	166	169	186	197	199	202	213	219	203
16. Other current expenditure	228	242	254	264	287	299	310	319	318	337	337	352	378	370	378	377	368	400	419	434
17. Total current expenditure	4113	4311	4425	4606	4809	5019	5248	5410	5536	5746	5828	5974	6048	6177	6370	6378	6460	6642	6896	7100
18. Gross saving	225	123	57	103	154	278	383	230	-243	-217	-78	-19	39	83	160	225	367	436	391	413
19. Capital transfers received	38	42	65	58	66	55	57	77	59	53	63	62	71	72	85	66	65	72	78	82
20. Total revenue	4376	4476	4548	4767	5028	5352	5688	5717	5353	5582	5812	6017	6158	6332	6615	6669	6893	7150	7365	7595
21. Gross fixed capital formation	299	306	328	342	370	390	419	446	457	451	432	412	400	410	431	405	427	454	488	511
22. Other capital expenditure	122	130	133	136	141	142	136	186	173	206	157	205	161	152	160	134	159	153	141	149
23. Total expenditure	4534	4747	4885	5083	5319	5550	5803	6042	6166	6403	6416	6591	6609	6738	6961	6917	7047	7249	7525	7760
24. Tax burden	3832	3918	3986	4179	4395	4687	4979	4975	4609	4810	5014	5198	5300	5477	5753	5841	6052	6276	6466	6681
25. Net lending (+) or net borrowing (-)	-158	-271	-338	-317	-292	-199	-115	-326	-813	-821	-604	-574	-451	-406	-346	-249	-154	-99	-160	-165



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	13.4
2. Current taxes on income and wealth	12.8	12.3	12.0	12.1	12.5	12.9	13.2	12.9	12.1	12.1	12.3	12.6	12.9	12.8	12.9	12.9	13.1	13.2	13.2	13.2
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	13.2	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	12.4	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	4.7	4.6	4.6	4.6	4.5
6. Total current revenue	43.1	42.5	42.4	42.4	42.8	43.2	43.3	43.1	42.9	43.1	43.5	44.2	44.8	44.5	44.0	44.1	44.4	44.6	44.4	44.2
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	20.2	20.1	20.1	20.1
8. Collective consumption	7.8	7.8	7.9	7.9	7.9	7.7	7.6	7.8	8.3	8.1	7.9	7.9	7.9	7.7	7.5	7.5	7.4	7.4	7.4	7.3
9. Social transfers in kind	11.4	11.8	12.1	12.0	12.2	12.2	12.0	12.4	13.4	13.3	13.0	13.0	13.1	13.0	12.9	12.9	12.8	12.7	12.8	12.8
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	9.9	9.9
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	5.8	5.8	5.8	5.8
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	15.7	15.6	15.8	15.8
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	4.9	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	1.7
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	1.3	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	2.5	2.5	2.6
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	42.6	42.0	41.8	42.0	41.8
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	2.7	2.4	2.4
19. Capital transfers received	0.4	0.4	0.6	0.5	0.6	0.4	0.4	0.6	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.4	0.4	0.5	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	45.0	44.8	44.7
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	2.8	2.9	3.0	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	1.0	0.9	0.9
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	46.2	45.8	45.6	45.8	45.6
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	39.0	39.3	39.5	39.4	39.3
25. Net lending (+) or net borrowing (-)	-1.6	-2.6	-3.2	-2.9	-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	-0.6	-1.0	-1.0

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	4.9	0.8	3.1	3.7	3.5	3.1	
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	5.6	1.4	4.3	4.1	3.3	3.4	
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	3.4	3.5	2.2	3.2	
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	2.2	3.6	3.6	2.2	3.3	
5. Other current revenue, including sales	1.7	-0.9	6.5	6.4	7.8	7.2	5.6	-1.2	3.9	3.4	2.4	5.1	-0.7	1.0	-1.7	1.9	3.0	2.4	1.8	
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	3.7	3.0	3.1	
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	2.0	2.8	3.8	3.3	
8. Collective consumption	4.6	2.9	4.5	3.8	4.2	3.6	3.4	0.8	2.1	0.4	1.9	0.3	1.5	2.7	-0.1	1.9	3.2	2.7	3.2	
9. Social transfers in kind	6.9	3.9	4.9	5.6	5.7	4.8	3.3	2.2	3.4	0.9	1.9	1.1	3.2	4.1	0.9	2.1	2.6	4.4	3.4	
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	2.2	3.0	3.5	3.1	
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	1.6	2.9	4.3	3.5	
12. Social transfers other than in kind	5.1	3.2	4.2	3.6	3.5	4.0	3.1	4.9	3.8	1.4	3.7	1.7	2.5	3.7	0.4	1.3	2.4	4.3	3.6	
13. Social transfers in kind via market producers	7.1	4.5	4.0	4.4	6.6	4.2	4.2	4.3	3.5	1.9	2.2	2.3	3.6	4.3	3.3	2.6	2.5	3.7	3.3	
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	-6.0	-5.6	-2.5	-3.3	-0.9	0.5	
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	6.2	1.1	1.3	5.4	2.9	-7.1	
16. Other current expenditure 1)	0.1	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	-0.1	0.1	0.2	-0.2	-0.1	0.0	-0.1	0.1	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	1.3	2.8	3.8	3.0	
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	0.4	-0.4	0.0	
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	18.0	-21.9	-1.7	10.6	8.0	6.1	
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	3.4	3.7	3.0	3.1	
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	-6.0	5.3	6.4	7.5	4.6	
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	1.9	2.9	3.8	3.1	
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	3.7	3.0	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	0.6	0.7	0.7	0.4	-0.3	0.0	

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	2.9	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	0.6	1.0	1.0
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	1.7
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	2.2
4. Nominal GDP growth rate	4.1	3.7	1.5	5.0	4.5	5.8	6.0	0.6	-5.8	4.1	2.9	2.0	0.8	3.5	5.4	0.9	2.8	3.2	3.4	3.5
(% of GDP)																				
Budgetary constraint based on the deficit																				
5. Deficit (net borrowing) 1)	1.6	2.6	3.2	2.9	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	0.6	1.0	1.0
6. Contribution of nominal GDP growth	-2.4	-2.1	-0.9	-2.9	-2.6	-3.3	-3.4	-0.4	3.7	-2.9	-2.3	-1.6	-0.7	-3.0	-4.5	-0.8	-2.3	-2.6	-2.7	-2.7
7. Stock-flow adjustment 3)	0.1	-1.0	-0.8	0.6	0.7	0.3	-0.1	1.1	2.3	2.4	0.6	0.7	-0.5	0.8	0.0	-2.1	-0.4	0.2	0.4	0.3
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	-0.8	-0.8
9. Snow-ball effect	1.0	1.0	2.0	-0.1	0.1	-0.8	-0.8	2.3	6.3	-0.2	0.6	1.3	2.0	-0.5	-2.3	1.3	-0.4	-0.7	-0.9	-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	2.4	0.6	0.7	-0.5	0.8	0.0	-2.1	-0.4	0.2	0.4	0.3
(% 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	5.8	2.9	3.3	2.2	0.7	-2.1	-1.2	-1.7	-1.7	-1.3	-1.4
12. Level of gross debt (end of year)	59.3	58.8	60.4	60.9	61.5	60.1	57.5	60.7	73.3	79.1	82.1	85.4	87.6	88.3	86.2	85.0	83.3	81.5	80.2	78.8

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

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

3) Line 7 = line 10.

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

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

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## **GENERAL GOVERNMENT DATA – TIME SERIES**

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

[https://ec.europa.eu/info/business-economy-euro/indicators-statistics/economic-databases/macro-economic-database-ameco/government-finance-and-other-macro-economic-data-eu-countries\\_en#general-government-data](https://ec.europa.eu/info/business-economy-euro/indicators-statistics/economic-databases/macro-economic-database-ameco/government-finance-and-other-macro-economic-data-eu-countries_en#general-government-data)

