

General Government Data

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

SPRING 2020

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Cut-off date: 23 April 2020

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 2019 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2020 - 2021 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in Spring 2020.

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.

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A: General government accounts in national currency.

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A: National currency

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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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	25.9	33.5	42.4	44.4	45.4	44.9	47.9	49.9	52.7	53.5	54.3	55.2	57.9	59.8	62.0	64.2	58.5	64.1
2. Current taxes on income and wealth	33.7	42.9	52.7	54.8	57.2	52.2	55.8	59.8	62.6	65.7	67.2	68.0	68.8	73.9	77.1	74.6	70.3	76.6
3. Social contributions	34.0	40.1	50.0	53.1	56.2	57.6	58.9	61.9	64.5	66.2	66.9	68.1	67.7	69.8	71.3	73.6	71.7	73.6
4. Of which actual social contributions	29.8	34.9	43.2	46.0	48.6	49.6	50.7	53.2	55.4	56.6	57.3	58.9	58.2	59.9	61.2	63.1	61.5	63.1
5. Other current revenue, including sales	7.2	8.9	12.3	12.9	14.2	14.5	16.0	17.7	18.6	19.0	19.7	19.1	20.5	21.5	22.4	22.8	21.9	23.1
6. Total current revenue	100.8	125.4	157.4	165.1	173.0	169.2	178.6	189.4	198.4	204.4	208.1	210.5	214.9	225.0	232.9	235.2	222.4	237.3
7. Government consumption expenditure	44.8	53.9	71.3	74.3	79.7	83.8	86.2	90.4	93.9	95.5	97.7	98.4	100.1	102.7	106.0	109.7	114.6	116.3
8. Collective consumption	18.0	20.9	27.4	28.3	30.0	31.3	32.0	33.0	34.4	34.6	35.3	35.2	35.0	35.5	36.7	38.0	41.0	41.2
9. Social transfers in kind	26.8	33.1	44.0	45.9	49.8	52.5	54.2	57.5	59.5	60.9	62.3	63.2	65.1	67.2	69.3	71.6	73.6	75.2
10. Compensation of employees	24.4	28.8	38.0	39.7	41.9	44.0	45.3	47.2	49.2	50.7	52.2	52.3	53.6	55.2	56.6	58.4	59.1	60.1
11. Intermediate consumption	7.5	9.5	12.9	12.9	13.9	14.9	15.1	15.9	16.6	16.5	17.2	17.1	17.5	18.0	19.0	19.4	21.1	21.0
12. Social transfers other than in kind	32.9	37.2	48.3	50.8	54.1	58.2	59.7	62.2	65.4	68.3	69.3	70.7	72.9	75.2	77.7	80.4	92.4	89.2
13. Social transfers in kind via market producers	12.2	15.5	21.3	22.6	24.9	26.5	27.5	29.2	30.3	30.8	31.6	32.2	33.3	34.2	35.4	37.0	38.6	39.5
14. Interest	18.9	17.2	13.5	13.8	14.2	13.5	12.9	13.3	13.5	12.9	12.9	12.0	11.5	10.3	9.6	9.3	9.1	9.0
15. Subsidies	3.6	4.2	8.3	9.7	10.8	11.2	13.2	14.5	14.9	15.4	15.8	16.0	16.0	16.2	16.9	17.7	20.1	19.8
16. Other current expenditure	4.2	4.9	6.5	6.2	6.7	7.8	7.8	8.1	8.4	8.6	8.4	8.6	9.4	8.1	9.1	9.4	11.0	8.1
17. Total current expenditure	103.7	117.3	148.8	155.6	166.5	176.1	181.6	190.4	198.3	203.1	207.4	209.0	214.1	217.2	224.2	231.6	251.3	246.6
18. Gross saving	-2.9	8.1	8.6	9.5	6.5	-6.9	-3.0	-1.0	0.1	1.3	0.7	1.5	0.8	7.8	8.7	3.6	-28.9	-9.3
19. Capital transfers received	0.6	1.0	2.0	2.0	1.8	1.4	2.2	2.3	3.0	3.8	3.7	3.3	3.4	3.5	3.4	3.0	3.8	4.0
20. Total revenue	101.3	126.4	159.4	167.1	174.7	170.6	180.8	191.6	201.4	208.2	211.8	213.8	218.3	228.5	236.3	238.3	226.2	241.3
21. Gross fixed capital formation	4.7	6.1	6.2	6.8	7.2	7.9	8.1	9.0	9.6	9.1	10.3	10.4	10.4	10.7	12.2	12.2	10.6	11.3
22. Other capital expenditure	2.4	3.3	3.6	4.4	4.9	5.5	5.9	8.5	10.2	8.3	6.3	4.5	4.0	3.6	3.6	3.5	3.8	3.8
23. Total expenditure	110.8	126.6	158.6	166.9	178.6	189.5	195.7	207.9	218.1	220.5	224.1	223.9	228.4	231.5	240.0	247.3	265.8	261.8
24. Tax burden	90.7	113.2	141.4	148.4	154.4	149.2	157.6	166.2	174.4	180.3	183.5	186.8	189.6	198.6	205.4	205.9	195.9	209.8
25. Net lending (+) or net borrowing (-)	-9.5	-0.2	0.8	0.2	-3.9	-18.8	-14.8	-16.3	-16.7	-12.3	-12.3	-10.1	-10.2	-3.1	-3.7	-9.0	-39.6	-20.5

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

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	12.3	13.1	13.0	12.9	12.9	13.0	13.2	13.3	13.7	13.6	13.5	13.2	13.5	13.4	13.5	13.6	13.1	13.3
2. Current taxes on income and wealth	16.0	16.7	16.2	15.9	16.3	15.1	15.4	15.9	16.2	16.7	16.7	16.3	16.0	16.6	16.8	15.7	15.8	15.8
3. Social contributions	16.1	15.6	15.4	15.5	16.0	16.6	16.2	16.5	16.7	16.8	16.6	16.4	15.7	15.6	15.5	15.5	16.1	15.2
4. Of which actual social contributions	14.2	13.6	13.3	13.4	13.8	14.3	14.0	14.1	14.3	14.4	14.2	14.1	13.5	13.4	13.3	13.3	13.8	13.1
5. Other current revenue, including sales	3.4	3.5	3.8	3.7	4.0	4.2	4.4	4.7	4.8	4.8	4.9	4.6	4.8	4.8	4.9	4.8	4.9	4.8
6. Total current revenue	47.9	48.9	48.4	48.1	49.2	48.8	49.2	50.4	51.4	52.0	51.6	50.5	49.9	50.4	50.7	49.7	49.9	49.1
7. Government consumption expenditure	21.3	21.0	21.9	21.6	22.7	24.2	23.7	24.0	24.3	24.3	24.2	23.6	23.3	23.0	23.0	23.2	25.7	24.1
8. Collective consumption	8.6	8.1	8.4	8.2	8.5	9.0	8.8	8.8	8.9	8.8	8.8	8.4	8.1	8.0	8.0	8.0	9.2	8.5
9. Social transfers in kind	12.7	12.9	13.5	13.4	14.1	15.2	14.9	15.3	15.4	15.5	15.5	15.2	15.1	15.0	15.1	15.1	16.5	15.6
10. Compensation of employees	11.6	11.2	11.7	11.5	11.9	12.7	12.5	12.5	12.7	12.9	12.9	12.6	12.4	12.4	12.3	12.3	13.3	12.4
11. Intermediate consumption	3.6	3.7	4.0	3.7	3.9	4.3	4.2	4.2	4.3	4.2	4.3	4.1	4.1	4.0	4.1	4.1	4.7	4.3
12. Social transfers other than in kind	15.6	14.5	14.8	14.8	15.4	16.8	16.4	16.5	16.9	17.4	17.2	17.0	16.9	16.8	16.9	17.0	20.7	18.4
13. Social transfers in kind via market producers	5.8	6.0	6.6	6.6	7.1	7.7	7.6	7.8	7.8	7.8	7.8	7.7	7.7	7.7	7.7	7.8	8.7	8.2
14. Interest	9.0	6.7	4.1	4.0	4.0	3.9	3.6	3.5	3.5	3.3	3.2	2.9	2.7	2.3	2.1	2.0	2.0	1.9
15. Subsidies	1.7	1.6	2.6	2.8	3.1	3.2	3.6	3.9	3.9	3.9	3.9	3.8	3.7	3.6	3.7	3.7	4.5	4.1
16. Other current expenditure	2.0	1.9	2.0	1.8	1.9	2.3	2.2	2.2	2.2	2.2	2.1	2.1	2.2	1.8	2.0	2.0	2.5	1.7
17. Total current expenditure	49.3	45.7	45.8	45.3	47.3	50.8	50.0	50.6	51.3	51.7	51.5	50.1	49.7	48.7	48.8	48.9	56.3	51.0
18. Gross saving	-1.4	3.2	2.6	2.8	1.8	-2.0	-0.8	-0.3	0.0	0.3	0.2	0.4	0.2	1.7	1.9	0.8	-6.5	-1.9
19. Capital transfers received	0.3	0.4	0.6	0.6	0.5	0.4	0.6	0.6	0.8	1.0	0.9	0.8	0.8	0.8	0.7	0.6	0.8	0.8
20. Total revenue	48.1	49.3	49.0	48.6	49.7	49.2	49.8	51.0	52.2	53.0	52.5	51.3	50.7	51.2	51.4	50.3	50.7	49.9
21. Gross fixed capital formation	2.2	2.4	1.9	2.0	2.0	2.3	2.2	2.4	2.5	2.3	2.6	2.5	2.4	2.4	2.6	2.6	2.4	2.3
22. Other capital expenditure	1.2	1.3	1.1	1.3	1.4	1.6	1.6	2.3	2.7	2.1	1.6	1.1	0.9	0.8	0.8	0.7	0.9	0.8
23. Total expenditure	52.6	49.4	48.8	48.6	50.8	54.7	53.9	55.3	56.5	56.1	55.6	53.7	53.1	51.9	52.2	52.2	59.6	54.2
24. Tax burden	43.1	44.2	43.5	43.2	43.9	43.1	43.4	44.2	45.2	45.9	45.5	44.8	44.1	44.5	44.7	43.5	43.9	43.4
25. Net lending (+) or net borrowing (-)	-4.5	-0.1	0.2	0.1	-1.1	-5.4	-4.1	-4.3	-4.3	-3.1	-3.1	-2.4	-2.4	-0.7	-0.8	-1.9	-8.9	-4.2

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	6.0	4.3	4.9	4.7	2.3	-1.1	6.6	4.3	5.6	1.5	1.5	1.6	4.9	3.3	3.7	3.5	-8.8	9.5
2. Current taxes on income and wealth	2.1	6.6	3.9	3.9	4.4	-8.7	6.8	7.2	4.7	5.0	2.3	1.2	1.1	7.5	4.3	-3.3	-5.8	9.0
3. Social contributions	2.3	3.1	4.6	6.2	5.7	2.5	2.4	5.1	4.2	2.6	1.1	1.8	-0.6	3.0	2.2	3.2	-2.7	2.7
4. Of which actual social contributions	1.9	2.9	4.1	6.3	5.7	2.1	2.2	4.8	4.1	2.3	1.2	2.8	-1.2	2.9	2.2	3.2	-2.7	2.7
5. Other current revenue, including sales	7.7	7.7	5.6	4.5	10.6	2.0	10.6	10.4	4.9	2.3	3.4	-2.7	7.0	4.9	4.5	1.8	-4.0	5.1
6. Total current revenue	3.6	4.9	4.5	4.9	4.8	-2.2	5.5	6.0	4.8	3.0	1.8	1.2	2.1	4.7	3.5	1.0	-5.5	6.7
7. Government consumption expenditure	3.8	4.6	4.1	4.1	7.3	5.1	2.8	4.9	3.8	1.8	2.2	0.8	1.7	2.6	3.2	3.5	4.5	1.5
8. Collective consumption	0.4	4.8	4.0	3.6	5.7	4.5	2.1	3.1	4.2	0.6	2.2	-0.4	-0.7	1.5	3.3	3.7	7.7	0.4
9. Social transfers in kind	6.1	4.5	4.2	4.5	8.3	5.5	3.2	6.0	3.6	2.4	2.2	1.4	3.0	3.2	3.1	3.4	2.8	2.1
10. Compensation of employees	2.2	3.8	4.3	4.3	5.7	4.9	3.0	4.1	4.2	3.1	2.9	0.3	2.4	3.1	2.6	3.1	1.2	1.7
11. Intermediate consumption	6.3	4.9	3.3	0.1	7.6	7.3	1.6	5.5	4.2	-0.6	4.5	-0.7	2.4	3.0	5.1	2.3	8.8	-0.4
12. Social transfers other than in kind	3.0	2.6	3.4	5.2	6.4	7.6	2.6	4.1	5.2	4.3	1.5	2.1	3.0	3.2	3.3	3.6	14.9	-3.5
13. Social transfers in kind via market producers	7.2	5.7	3.3	5.7	10.6	6.4	3.7	6.0	3.9	1.6	2.7	1.8	3.4	2.7	3.6	4.5	4.5	2.1
14. Interest	-3.0	2.4	-1.4	2.8	2.4	-5.0	-4.0	2.8	1.4	-4.5	0.4	-6.9	-4.2	-10.7	-6.5	-2.9	-2.8	-0.9
15. Subsidies	14.4	0.6	19.5	16.7	11.3	3.7	17.9	9.6	2.8	3.2	2.6	1.4	-0.1	1.7	3.9	5.0	13.3	-1.3
16. Other current expenditure 1)	0.0	-0.1	-0.1	-0.2	0.1	0.4	-0.1	0.0	0.0	0.0	-0.1	0.0	0.1	-0.4	0.2	0.0	0.5	-0.8
17. Total current expenditure	2.8	3.4	3.9	4.6	7.0	5.8	3.1	4.8	4.1	2.4	2.1	0.7	2.5	1.5	3.2	3.3	8.5	-1.9
18. Gross saving 1)	0.4	0.7	0.3	0.1	-0.9	-3.8	1.2	0.6	0.3	0.3	-0.2	0.2	-0.2	1.5	0.2	-1.1	-7.3	4.6
19. Capital transfers received	31.0	-18.0	11.5	-0.5	-11.3	-19.0	54.8	3.6	31.9	24.8	-2.6	-10.1	1.6	3.4	-2.0	-10.7	24.2	5.2
20. Total revenue	3.7	4.7	4.6	4.8	4.6	-2.4	6.0	6.0	5.1	3.4	1.7	1.0	2.1	4.7	3.4	0.8	-5.1	6.7
21. Gross fixed capital formation	-4.6	7.1	-3.0	9.8	5.2	10.1	3.1	10.4	6.7	-4.8	13.0	0.6	-0.2	3.4	13.6	0.4	-13.1	6.9
22. Other capital expenditure 1)	0.1	0.0	-2.5	0.2	0.1	0.2	0.0	0.6	0.4	-0.6	-0.5	-0.5	-0.2	-0.1	0.0	-0.1	0.1	-0.1
23. Total expenditure	2.6	3.5	-1.3	5.2	7.0	6.1	3.3	6.3	4.9	1.1	1.6	-0.1	2.0	1.4	3.7	3.0	7.5	-1.5
24. Tax burden	3.3	4.8	4.5	5.0	4.1	-3.4	5.6	5.4	4.9	3.4	1.8	1.8	1.5	4.8	3.4	0.2	-4.8	7.1
25. Net lending (+) or net borrowing (-)	0.5	0.6	3.0	-0.2	-1.2	-4.3	1.3	-0.2	0.0	1.2	0.1	0.6	0.1	1.7	-0.1	-1.1	-7.0	4.6

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	4.5	-0.2	-0.2	-0.1	1.1	5.4	4.1	4.3	4.3	3.1	3.1	2.4	2.4	0.7	0.8	1.9	8.9	4.2
2. Interest payments (% of GDP)	9.0	6.6	4.1	4.0	4.0	3.9	3.6	3.5	3.5	3.3	3.2	2.9	2.7	2.3	2.1	2.0	2.0	1.9
3. Implicit interest rate 2)	:	6.2	4.6	4.7	4.7	4.1	3.7	3.6	3.5	3.2	3.1	2.8	2.6	2.3	2.1	2.0	1.9	1.8
4. Nominal GDP growth rate	3.6	3.1	4.9	5.7	2.4	-1.5	4.8	3.5	2.7	1.7	2.6	3.4	3.3	3.7	3.0	3.0	-5.8	8.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.5	-0.2	-0.2	-0.1	1.1	5.4	4.1	4.3	4.3	3.1	3.1	2.4	2.4	0.7	0.8	1.9	8.9	4.2
6. Contribution of nominal GDP growth	:	-3.3	-4.4	-4.9	-2.0	1.4	-4.6	-3.4	-2.7	-1.8	-2.6	-3.5	-3.3	-3.8	-3.0	-2.9	6.1	-8.8
7. Stock-flow adjustment 3)	:	2.2	1.0	0.8	6.8	0.2	0.6	2.3	-0.3	-0.7	1.1	-0.7	0.7	-0.1	0.3	-0.2	0.2	0.7
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.5	-6.8	-4.4	-4.1	-2.9	1.5	0.5	0.8	0.8	-0.1	-0.1	-0.5	-0.3	-1.6	-1.3	-0.1	6.8	2.4
9. Snow-ball effect	:	3.3	-0.3	-0.9	2.0	5.3	-1.0	0.1	0.8	1.5	0.6	-0.6	-0.7	-1.5	-0.9	-0.9	8.1	-6.9
10. Stock-flow adjustment 3)	:	2.2	1.0	0.8	6.8	0.2	0.6	2.3	-0.3	-0.7	1.1	-0.7	0.7	-0.1	0.3	-0.2	0.2	0.7
(% of GDP)																		
11. Change in gross debt 5)	:	-1.4	-3.6	-4.2	5.8	7.1	0.1	3.2	1.3	0.7	1.5	-1.8	-0.3	-3.2	-1.8	-1.2	15.2	-3.8
12. Level of gross debt (end of year)	131.3	108.2	91.5	87.3	93.2	100.2	100.3	103.5	104.8	105.5	107.0	105.2	104.9	101.7	99.8	98.6	113.8	110.0

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 2A

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

Germany

(Mrd EURO-DEM)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	197	228	246	270	274	276	278	296	301	306	314	326	335	345	356	369	343	369
2. Current taxes on income and wealth	226	268	277	300	314	282	281	306	327	341	353	372	397	422	445	457	417	466
3. Social contributions	344	383	405	405	413	416	426	443	455	465	482	501	524	549	573	598	600	621
4. Of which actual social contributions	320	357	377	375	382	384	394	410	422	432	448	467	488	512	535	558	559	579
5. Other current revenue, including sales	89	87	101	107	112	119	127	140	140	142	152	152	154	155	166	173	176	182
6. Total current revenue	856	966	1030	1081	1113	1092	1113	1184	1222	1254	1301	1351	1410	1471	1540	1596	1537	1639
7. Government consumption expenditure	368	402	437	446	465	489	502	514	529	552	573	593	620	644	666	699	736	766
8. Collective consumption	151	162	167	167	175	183	185	188	197	202	207	212	219	230	238	259	272	283
9. Social transfers in kind	217	240	270	279	290	306	317	325	332	350	366	381	401	415	428	441	464	484
10. Compensation of employees	167	176	185	186	191	200	206	211	215	220	228	233	241	250	259	272	286	290
11. Intermediate consumption	73	81	98	102	109	117	125	132	136	142	147	150	159	163	169	180	189	199
12. Social transfers other than in kind	326	369	409	402	405	427	430	424	430	439	452	470	487	507	520	546	588	604
13. Social transfers in kind via market producers	138	155	174	180	187	198	204	210	215	228	240	252	268	278	286	300	314	330
14. Interest	66	67	65	67	68	65	63	67	63	51	47	43	38	34	32	28	24	25
15. Subsidies	38	34	25	25	24	32	30	27	25	26	26	27	27	28	30	32	116	34
16. Other current expenditure	38	43	42	43	47	46	51	52	57	66	65	67	68	67	75	79	128	84
17. Total current expenditure	846	925	998	1005	1032	1086	1110	1123	1142	1172	1204	1241	1286	1327	1371	1435	1645	1565
18. Gross saving	10	41	33	76	81	6	3	61	80	82	98	110	124	144	169	161	-109	74
19. Capital transfers received	9	8	9	10	9	10	10	10	11	11	12	12	15	10	13	12	13	13
20. Total revenue	866	974	1039	1091	1123	1102	1122	1195	1233	1265	1314	1363	1426	1482	1553	1609	1549	1651
21. Gross fixed capital formation	50	49	49	49	54	58	60	63	61	61	61	65	69	73	80	86	92	98
22. Other capital expenditure	148	34	32	30	39	35	64	33	30	30	32	29	34	41	40	38	42	43
23. Total expenditure	1044	1007	1079	1085	1126	1179	1235	1219	1233	1264	1297	1335	1388	1441	1490	1559	1779	1705
24. Tax burden	749	860	908	954	980	950	962	1020	1058	1087	1126	1178	1234	1292	1349	1398	1334	1429
25. Net lending (+) or net borrowing (-)	-179	-33	-39	7	-3	-77	-112	-24	0	1	17	29	37	40	62	50	-230	-54

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	10.4	10.8	10.3	10.8	10.8	11.3	10.9	11.0	11.0	10.9	10.7	10.7	10.7	10.6	10.6	10.7	10.5	10.5
2. Current taxes on income and wealth	11.9	12.7	11.6	12.0	12.3	11.5	11.0	11.4	11.9	12.1	12.1	12.3	12.7	13.0	13.3	13.3	12.7	13.2
3. Social contributions	18.2	18.1	17.0	16.2	16.2	17.0	16.6	16.4	16.6	16.6	16.5	16.5	16.7	16.9	17.1	17.4	18.3	17.6
4. Of which actual social contributions	16.9	16.9	15.8	15.0	15.0	15.7	15.4	15.2	15.4	15.4	15.3	15.4	15.6	15.8	16.0	16.2	17.0	16.4
5. Other current revenue, including sales	4.7	4.1	4.3	4.3	4.4	4.9	4.9	5.2	5.1	5.1	5.2	5.0	4.9	4.8	5.0	5.0	5.3	5.2
6. Total current revenue	45.2	45.8	43.2	43.3	43.7	44.7	43.4	44.0	44.5	44.6	44.5	44.6	45.0	45.3	46.0	46.5	46.8	46.4
7. Government consumption expenditure	19.4	19.0	18.3	17.9	18.3	20.0	19.6	19.1	19.3	19.6	19.6	19.6	19.8	19.9	19.9	20.4	22.4	21.7
8. Collective consumption	7.9	7.7	7.0	6.7	6.9	7.5	7.2	7.0	7.2	7.2	7.1	7.0	7.0	7.1	7.1	7.5	8.3	8.0
9. Social transfers in kind	11.5	11.4	11.3	11.2	11.4	12.5	12.3	12.1	12.1	12.4	12.5	12.6	12.8	12.8	12.8	12.8	14.1	13.7
10. Compensation of employees	8.8	8.4	7.8	7.5	7.5	8.2	8.0	7.8	7.8	7.8	7.8	7.7	7.7	7.7	7.8	7.9	8.7	8.2
11. Intermediate consumption	3.9	3.8	4.1	4.1	4.3	4.8	4.9	4.9	4.9	5.0	5.0	4.9	5.1	5.0	5.1	5.2	5.8	5.6
12. Social transfers other than in kind	17.2	17.5	17.2	16.1	15.9	17.4	16.8	15.8	15.7	15.6	15.4	15.5	15.5	15.6	15.6	15.9	17.9	17.1
13. Social transfers in kind via market producers	7.3	7.3	7.3	7.2	7.4	8.1	8.0	7.8	7.8	8.1	8.2	8.3	8.5	8.6	8.5	8.7	9.6	9.3
14. Interest	3.5	3.2	2.7	2.7	2.7	2.6	2.5	2.5	2.3	1.8	1.6	1.4	1.2	1.1	0.9	0.8	0.7	0.7
15. Subsidies	2.0	1.6	1.1	1.0	0.9	1.3	1.2	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	3.5	1.0
16. Other current expenditure	2.0	2.0	1.8	1.7	1.8	1.9	2.0	1.9	2.1	2.4	2.2	2.2	2.2	2.1	2.2	2.3	3.9	2.4
17. Total current expenditure	44.7	43.8	41.8	40.2	40.5	44.4	43.3	41.7	41.6	41.7	41.1	41.0	41.0	40.9	41.0	41.8	50.1	44.3
18. Gross saving	0.5	2.0	1.4	3.0	3.2	0.3	0.1	2.3	2.9	2.9	3.3	3.6	4.0	4.4	5.0	4.7	-3.3	2.1
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	0.5	0.3	0.4	0.4	0.4	0.4
20. Total revenue	45.7	46.2	43.6	43.7	44.1	45.0	43.8	44.4	44.9	45.0	44.9	45.0	45.5	45.7	46.4	46.8	47.2	46.8
21. Gross fixed capital formation	2.6	2.3	2.0	2.0	2.1	2.4	2.4	2.3	2.2	2.2	2.1	2.1	2.2	2.3	2.4	2.5	2.8	2.8
22. Other capital expenditure	7.8	1.6	1.4	1.2	1.5	1.4	2.5	1.2	1.1	1.1	1.1	0.9	1.1	1.3	1.2	1.1	1.3	1.2
23. Total expenditure	55.1	47.8	45.2	43.4	44.2	48.2	48.1	45.2	44.9	44.9	44.3	44.0	44.3	44.4	44.6	45.4	54.2	48.3
24. Tax burden	39.6	40.8	38.1	38.2	38.5	38.8	37.5	37.9	38.5	38.7	38.5	38.9	39.4	39.8	40.3	40.7	40.6	40.5
25. Net lending (+) or net borrowing (-)	-9.4	-1.6	-1.7	0.3	-0.1	-3.2	-4.4	-0.9	0.0	0.0	0.6	0.9	1.2	1.2	1.9	1.4	-7.0	-1.5

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	0.4	2.0	3.9	9.5	1.6	0.5	0.9	6.2	1.8	1.5	2.8	3.7	2.7	3.1	3.1	3.6	-6.9	7.6
2. Current taxes on income and wealth	0.5	4.7	11.4	8.4	4.7	-10.4	-0.2	9.0	6.7	4.3	3.7	5.3	6.7	6.2	5.6	2.7	-8.7	11.7
3. Social contributions	4.7	0.1	1.0	-0.2	2.0	0.7	2.6	3.8	2.7	2.4	3.6	3.9	4.6	4.8	4.2	4.4	0.4	3.5
4. Of which actual social contributions	4.8	0.8	1.0	-0.4	1.9	0.5	2.5	4.0	2.9	2.4	3.8	4.1	4.6	5.0	4.3	4.4	0.2	3.5
5. Other current revenue, including sales	-1.2	0.3	2.9	4.9	5.1	6.5	6.4	10.3	0.1	1.9	6.4	0.2	1.7	0.6	7.1	3.8	1.6	3.8
6. Total current revenue	2.0	1.8	4.5	5.0	2.9	-1.9	1.9	6.4	3.2	2.6	3.8	3.8	4.4	4.3	4.7	3.7	-3.7	6.6
7. Government consumption expenditure	2.9	1.3	1.7	2.1	4.2	5.2	2.6	2.4	3.0	4.3	3.9	3.4	4.6	3.9	3.3	5.1	5.2	4.2
8. Collective consumption	1.4	1.5	0.8	-0.1	4.6	4.2	1.4	1.8	4.6	2.6	2.5	2.3	3.1	5.1	3.5	8.8	5.0	4.0
9. Social transfers in kind	4.0	1.2	2.4	3.5	3.9	5.7	3.3	2.7	2.1	5.3	4.7	3.9	5.5	3.3	3.2	3.0	5.3	4.2
10. Compensation of employees	1.9	0.3	0.5	0.5	2.6	4.7	2.8	2.5	1.8	2.7	3.2	2.4	3.3	3.9	3.7	4.8	5.1	1.5
11. Intermediate consumption	1.5	-0.8	4.8	4.4	7.3	7.4	6.3	5.5	3.0	4.5	3.7	1.8	6.0	2.7	4.0	6.1	5.4	4.9
12. Social transfers other than in kind	5.9	-0.3	-0.8	-1.7	0.8	5.3	0.9	-1.4	1.4	2.0	2.9	4.0	3.6	4.1	2.7	5.0	7.7	2.6
13. Social transfers in kind via market producers	5.0	3.0	2.5	3.7	4.1	5.9	3.0	2.7	2.6	5.8	5.3	5.2	6.1	3.9	2.7	4.8	4.6	5.1
14. Interest	0.4	5.1	2.5	3.6	1.3	-4.8	-2.3	6.5	-5.5	-18.9	-8.4	-9.4	-11.6	-9.3	-7.4	-13.2	-12.0	1.5
15. Subsidies	-3.4	-3.4	1.1	-3.1	-1.6	33.6	-8.1	-7.6	-8.5	3.1	1.5	3.7	-2.1	4.7	6.0	7.3	265.7	-70.9
16. Other current expenditure 1)	0.0	0.1	-0.1	0.0	0.1	0.0	0.1	-0.1	0.2	0.3	-0.1	0.0	0.0	-0.1	0.2	0.0	1.6	-1.5
17. Total current expenditure	3.5	1.0	0.8	0.8	2.7	5.2	2.2	1.2	1.7	2.7	2.7	3.1	3.6	3.2	3.3	4.7	14.6	-4.9
18. Gross saving 1)	-0.6	0.3	1.5	1.7	0.1	-2.9	-0.1	2.2	0.7	0.0	0.4	0.3	0.3	0.5	0.6	-0.3	-8.0	5.4
19. Capital transfers received	-19.2	-9.2	-4.2	8.2	-4.4	2.2	-0.3	8.7	6.6	-5.5	18.2	-1.6	25.0	-32.2	26.5	-6.8	2.6	2.1
20. Total revenue	1.8	1.7	4.4	5.0	2.9	-1.9	1.9	6.5	3.2	2.5	3.9	3.7	4.6	3.9	4.8	3.6	-3.7	6.6
21. Gross fixed capital formation	-2.2	-0.3	10.7	1.0	9.1	8.1	4.0	3.4	-2.8	0.7	0.2	5.6	5.9	6.5	8.7	7.5	7.5	6.1
22. Other capital expenditure 1)	-6.5	0.2	-0.3	-0.2	0.3	-0.1	1.1	-1.3	-0.1	0.0	0.0	-0.1	0.1	0.2	-0.1	-0.1	0.2	0.0
23. Total expenditure	-9.1	1.4	0.7	0.5	3.8	4.7	4.7	-1.3	1.2	2.5	2.6	2.9	4.0	3.8	3.4	4.6	14.1	-4.1
24. Tax burden	2.3	2.3	4.7	5.1	2.8	-3.1	1.2	6.1	3.7	2.7	3.6	4.6	4.7	4.7	4.4	3.6	-4.6	7.1
25. Net lending (+) or net borrowing (-)	5.9	0.1	1.7	1.9	-0.4	-3.0	-1.2	3.5	0.9	0.0	0.5	0.4	0.2	0.1	0.6	-0.4	-8.4	5.5

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	9.4	3.0	1.7	-0.3	0.1	3.2	4.4	0.9	0.0	0.0	-0.6	-0.9	-1.2	-1.2	-1.9	-1.4	7.0	1.5
2. Interest payments (% of GDP)	3.5	3.0	2.7	2.7	2.7	2.6	2.5	2.5	2.3	1.8	1.6	1.4	1.2	1.1	0.9	0.8	0.7	0.7
3. Implicit interest rate 2)	:	5.3	4.2	4.2	4.2	3.9	3.5	3.2	3.0	2.3	2.1	1.9	1.7	1.6	1.5	1.3	1.2	1.0
4. Nominal GDP growth rate	3.6	3.0	4.2	4.8	1.9	-4.0	4.9	5.0	1.9	2.4	4.1	3.5	3.4	3.5	3.1	2.7	-4.5	7.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	9.4	3.0	1.7	-0.3	0.1	3.2	4.4	0.9	0.0	0.0	-0.6	-0.9	-1.2	-1.2	-1.9	-1.4	7.0	1.5
6. Contribution of nominal GDP growth	:	-1.7	-2.7	-3.1	-1.2	2.7	-3.4	-4.0	-1.5	-1.9	-3.1	-2.6	-2.4	-2.4	-1.9	-1.6	2.8	-5.3
7. Stock-flow adjustment 3)	:	-2.4	0.4	0.6	2.6	1.6	8.4	0.5	2.8	-0.5	0.7	0.0	0.7	-0.3	0.4	1.0	6.1	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	5.9	0.0	-1.1	-2.9	-2.5	0.5	1.9	-1.6	-2.3	-1.9	-2.2	-2.4	-2.4	-2.3	-2.8	-2.3	6.3	0.8
9. Snow-ball effect	:	1.3	0.0	-0.4	1.5	5.3	-0.9	-1.5	0.8	-0.1	-1.5	-1.2	-1.2	-1.3	-1.0	-0.8	3.5	-4.6
10. Stock-flow adjustment 3)	:	-2.4	0.4	0.6	2.6	1.6	8.4	0.5	2.8	-0.5	0.7	0.0	0.7	-0.3	0.4	1.0	6.1	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-1.1	-0.6	-2.7	1.5	7.5	9.4	-2.6	1.3	-2.4	-3.0	-3.6	-2.9	-3.9	-3.4	-2.1	15.9	-3.8
12. Level of gross debt (end of year)	54.9	57.9	66.7	64.0	65.5	73.0	82.4	79.8	81.1	78.7	75.7	72.1	69.2	65.3	61.9	59.8	75.6	71.8

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 3A

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

Estonia

(Mrd EURO-EEK)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	0.360	0.770	1.800	2.170	1.990	2.060	2.020	2.240	2.470	2.520	2.750	2.930	3.180	3.350	3.580	3.940	3.490	3.850
2. Current taxes on income and wealth	0.300	0.480	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	2.040	1.910	2.060
3. Social contributions	0.340	0.680	1.370	1.700	1.920	1.850	1.910	1.970	2.040	2.120	2.230	2.350	2.500	2.720	3.040	3.330	3.180	3.530
4. Of which actual social contributions	0.340	0.670	1.350	1.680	1.890	1.820	1.880	1.930	2.000	2.080	2.180	2.300	2.440	2.650	2.980	3.260	3.110	3.450
5. Other current revenue, including sales	0.150	0.290	0.700	0.790	0.840	0.920	0.860	0.910	0.950	0.960	1.050	1.060	1.060	1.180	1.210	1.380	1.390	1.440
6. Total current revenue	1.150	2.220	4.820	5.860	6.030	5.870	5.760	6.170	6.640	6.960	7.500	7.950	8.360	8.960	9.760	10.690	9.970	10.880
7. Government consumption expenditure	0.700	1.220	2.170	2.640	3.110	3.000	2.980	3.150	3.340	3.610	3.850	4.150	4.420	4.720	5.110	5.580	6.150	6.120
8. Collective consumption	0.300	0.550	0.960	1.180	1.370	1.280	1.300	1.390	1.500	1.640	1.750	1.880	1.980	2.120	2.180	2.380	2.650	2.660
9. Social transfers in kind	0.410	0.670	1.210	1.460	1.740	1.720	1.680	1.760	1.850	1.980	2.100	2.270	2.430	2.610	2.930	3.200	3.500	3.460
10. Compensation of employees	0.330	0.670	1.250	1.530	1.840	1.780	1.720	1.780	1.840	2.010	2.170	2.340	2.490	2.680	2.930	3.220	3.320	3.470
11. Intermediate consumption	0.300	0.480	0.830	0.940	1.060	0.960	1.000	1.080	1.170	1.240	1.310	1.370	1.470	1.570	1.660	1.820	1.990	1.910
12. Social transfers other than in kind	0.260	0.590	1.160	1.360	1.710	1.940	1.870	1.860	1.920	2.010	2.120	2.340	2.510	2.690	2.980	3.230	3.590	3.700
13. Social transfers in kind via market producers	0.040	0.100	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	0.730	0.620
14. Interest	0.010	0.020	0.020	0.030	0.030	0.030	0.010	0.020	0.020	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.000	0.000
15. Subsidies	0.020	0.070	0.110	0.140	0.160	0.130	0.160	0.160	0.160	0.120	0.090	0.090	0.090	0.100	0.110	0.110	0.350	0.130
16. Other current expenditure	0.010	0.040	0.250	0.260	0.260	0.300	0.280	0.300	0.310	0.370	0.350	0.410	0.440	0.380	0.490	0.480	0.520	0.560
17. Total current expenditure	0.980	1.950	3.800	4.470	5.330	5.420	5.300	5.480	5.750	6.100	6.400	6.940	7.430	7.880	8.680	9.410	10.500	10.400
18. Gross saving	0.180	0.270	1.020	1.390	0.700	0.450	0.470	0.680	0.890	0.860	1.100	1.010	0.930	1.080	1.090	1.280	-0.530	0.480
19. Capital transfers received	0.010	0.020	0.110	0.120	0.090	0.300	0.200	0.260	0.340	0.340	0.210	0.230	0.090	0.210	0.270	0.160	0.290	0.280
20. Total revenue	1.170	2.240	4.930	5.980	6.120	6.170	5.960	6.420	6.980	7.300	7.710	8.180	8.450	9.170	10.030	10.850	10.250	11.170
21. Gross fixed capital formation	0.150	0.270	0.730	0.980	1.020	0.860	0.710	0.840	1.130	1.050	1.010	1.080	1.010	1.350	1.370	1.370	1.490	1.580
22. Other capital expenditure	0.010	0.030	0.010	0.080	0.200	0.210	-0.070	-0.080	0.150	0.110	0.160	0.140	0.130	0.120	0.140	0.150	0.470	0.140
23. Total expenditure	1.140	2.240	4.540	5.530	6.560	6.480	5.940	6.240	7.030	7.270	7.570	8.150	8.560	9.350	10.180	10.940	12.470	12.130
24. Tax burden	1.000	1.920	4.130	5.080	5.190	4.940	4.890	5.250	5.680	5.990	6.440	6.870	7.290	7.760	8.530	9.270	8.540	9.400
25. Net lending (+) or net borrowing (-)	0.030	0.000	0.390	0.450	-0.440	-0.310	0.030	0.180	-0.050	0.030	0.140	0.030	-0.110	-0.180	-0.150	-0.090	-2.210	-0.960

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	12.6	12.4	13.3	13.2	12.0	14.5	13.6	13.3	13.7	13.3	13.6	14.1	14.7	14.1	13.7	14.1	13.2	13.4
2. Current taxes on income and wealth	10.5	7.7	7.0	7.3	7.7	7.4	6.5	6.2	6.6	7.1	7.3	7.7	7.5	7.2	7.4	7.3	7.2	7.2
3. Social contributions	11.9	11.0	10.1	10.4	11.5	13.0	12.9	11.7	11.3	11.1	11.0	11.3	11.5	11.4	11.7	11.9	12.0	12.3
4. Of which actual social contributions	11.9	10.9	10.0	10.3	11.4	12.8	12.6	11.5	11.1	10.9	10.8	11.1	11.3	11.2	11.4	11.6	11.7	12.1
5. Other current revenue, including sales	5.3	4.7	5.2	4.8	5.1	6.5	5.8	5.4	5.3	5.1	5.2	5.1	4.9	5.0	4.7	4.9	5.2	5.0
6. Total current revenue	40.4	35.8	35.6	35.7	36.2	41.3	38.8	36.6	36.8	36.6	37.2	38.3	38.5	37.7	37.5	38.1	37.6	38.0
7. Government consumption expenditure	24.6	19.8	16.0	16.1	18.7	21.1	20.1	18.7	18.5	19.0	19.1	20.0	20.4	19.9	19.6	19.9	23.2	21.4
8. Collective consumption	10.4	9.0	7.0	7.2	8.2	9.0	8.8	8.3	8.3	8.6	8.7	9.0	9.1	8.9	8.4	8.5	10.0	9.3
9. Social transfers in kind	14.2	10.8	8.9	8.9	10.4	12.1	11.3	10.5	10.2	10.4	10.4	10.9	11.2	11.0	11.2	11.4	13.2	12.1
10. Compensation of employees	11.4	10.8	9.2	9.4	11.0	12.5	11.5	10.6	10.2	10.6	10.8	11.3	11.5	11.3	11.3	11.5	12.5	12.1
11. Intermediate consumption	10.5	7.8	6.1	5.7	6.4	6.8	6.7	6.4	6.5	6.5	6.5	6.6	6.8	6.6	6.4	6.5	7.5	6.7
12. Social transfers other than in kind	9.2	9.5	8.6	8.3	10.3	13.7	12.6	11.1	10.6	10.6	10.5	11.3	11.6	11.3	11.4	11.5	13.5	12.9
13. Social transfers in kind via market producers	1.3	1.5	1.3	1.3	1.6	1.9	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.9	2.8	2.2
14. Interest	0.5	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
15. Subsidies	0.8	1.1	0.8	0.8	0.9	0.9	1.1	1.0	0.9	0.7	0.5	0.4	0.4	0.4	0.4	0.4	1.3	0.5
16. Other current expenditure	0.5	0.6	1.9	1.6	1.6	2.1	1.9	1.8	1.7	1.9	1.7	2.0	2.0	1.6	1.9	1.7	1.9	1.9
17. Total current expenditure	34.2	31.5	28.0	27.3	32.0	38.1	35.6	32.6	31.8	32.0	31.7	33.4	34.2	33.1	33.3	33.6	39.6	36.3
18. Gross saving	6.2	4.3	7.5	8.5	4.2	3.2	3.1	4.1	4.9	4.5	5.5	4.9	4.3	4.6	4.2	4.6	-2.0	1.7
19. Capital transfers received	0.4	0.4	0.8	0.7	0.5	2.1	1.4	1.5	1.9	1.8	1.0	1.1	0.4	0.9	1.0	0.6	1.1	1.0
20. Total revenue	40.8	36.3	36.3	36.5	36.8	43.4	40.1	38.2	38.7	38.4	38.2	39.4	39.0	38.6	38.5	38.7	38.7	39.0
21. Gross fixed capital formation	5.4	4.4	5.4	6.0	6.2	6.0	4.8	5.0	6.3	5.5	5.0	5.2	4.7	5.7	5.3	4.9	5.6	5.5
22. Other capital expenditure	0.2	0.4	0.1	0.5	1.2	1.4	-0.4	-0.5	0.8	0.6	0.8	0.7	0.6	0.5	0.5	0.5	1.8	0.5
23. Total expenditure	39.7	36.3	33.5	33.7	39.4	45.6	40.0	37.1	39.0	38.2	37.5	39.2	39.5	39.3	39.1	39.0	47.0	42.4
24. Tax burden	35.0	31.0	30.5	31.0	31.2	34.8	32.9	31.2	31.5	31.5	31.9	33.1	33.6	32.6	32.8	33.1	32.2	32.8
25. Net lending (+) or net borrowing (-)	1.0	-0.1	2.9	2.7	-2.6	-2.2	0.2	1.1	-0.3	0.2	0.7	0.1	-0.5	-0.8	-0.6	-0.3	-8.3	-3.4

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	34.6	21.2	26.7	20.1	-8.1	3.3	-1.7	11.0	10.0	2.4	8.9	6.7	8.4	5.4	6.7	10.2	-11.4	10.2
2. Current taxes on income and wealth	11.7	-8.8	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	5.8	-6.2	7.8
3. Social contributions	24.6	13.5	17.8	24.5	12.6	-3.5	3.2	3.0	3.5	3.9	5.3	5.5	6.3	8.8	12.1	9.4	-4.6	11.1
4. Of which actual social contributions	24.4	13.5	18.0	24.4	12.3	-3.8	3.3	2.9	3.4	3.9	5.1	5.3	6.2	8.6	12.3	9.3	-4.6	11.1
5. Other current revenue, including sales	7.5	32.9	28.9	12.8	5.9	9.1	-6.0	5.6	4.7	0.9	9.0	1.3	-0.5	12.0	2.6	13.7	0.3	3.9
6. Total current revenue	22.1	12.2	23.2	21.5	2.8	-2.6	-1.8	7.0	7.7	4.8	7.8	6.0	5.1	7.2	9.0	9.5	-6.8	9.2
7. Government consumption expenditure	18.4	2.0	12.7	21.7	17.9	-3.5	-0.6	5.7	6.1	8.1	6.6	7.8	6.3	7.0	8.1	9.2	10.3	-0.4
8. Collective consumption	19.0	2.9	11.5	23.6	16.1	-6.7	1.8	6.9	7.5	9.3	6.9	7.4	5.6	6.8	2.9	9.3	11.1	0.6
9. Social transfers in kind	17.9	1.3	13.7	20.2	19.3	-1.0	-2.4	4.8	4.9	7.1	6.3	8.2	6.9	7.1	12.4	9.2	9.6	-1.2
10. Compensation of employees	25.2	5.4	12.5	23.0	19.8	-3.0	-3.8	3.7	3.7	9.2	7.8	7.8	6.4	7.5	9.4	9.8	3.2	4.6
11. Intermediate consumption	16.3	1.2	13.3	13.1	13.5	-9.6	4.1	8.3	8.3	5.4	6.2	4.4	7.1	7.0	5.8	9.3	9.6	-3.9
12. Social transfers other than in kind	36.2	3.7	16.2	16.8	25.9	13.5	-3.7	-0.3	3.0	4.7	5.3	10.7	7.3	7.1	10.6	8.6	11.1	3.2
13. Social transfers in kind via market producers	13.1	2.7	13.0	26.9	20.3	4.5	-2.8	6.6	11.1	5.7	6.0	9.0	9.5	6.8	12.4	8.4	35.0	-15.0
14. Interest	59.8	-12.4	5.1	19.6	27.5	-23.6	-50.4	19.2	23.9	-27.1	-2.9	-14.7	-36.2	5.4	6.4	22.9	-70.6	42.6
15. Subsidies	36.2	6.8	40.7	20.8	14.0	-15.3	17.1	4.6	0.6	-24.1	-27.1	-5.1	8.3	9.2	8.9	1.0	212.7	-62.9
16. Other current expenditure 1)	0.3	-0.2	0.3	-0.3	0.0	0.5	-0.2	-0.1	0.0	0.2	-0.2	0.2	0.0	-0.4	0.3	-0.1	0.2	0.0
17. Total current expenditure	26.7	3.0	16.0	17.7	19.2	1.6	-2.2	3.6	4.8	6.1	5.0	8.4	7.0	6.1	10.1	8.5	11.6	-0.9
18. Gross saving 1)	-1.5	2.8	1.9	0.9	-4.3	-1.0	0.0	0.9	0.9	-0.4	0.9	-0.6	-0.6	0.2	-0.4	0.4	-6.6	3.7
19. Capital transfers received	-12.7	54.7	172.1	14.9	-27.6	239.7	-32.7	26.4	33.3	0.0	-38.8	11.6	-59.9	123.2	29.4	-42.5	84.0	-0.7
20. Total revenue	21.8	12.6	24.7	21.4	2.2	0.9	-3.3	7.7	8.7	4.6	5.7	6.1	3.3	8.5	9.4	8.1	-5.5	8.9
21. Gross fixed capital formation	16.8	6.3	38.5	34.1	4.8	-16.2	-17.6	19.0	34.5	-6.9	-4.6	7.1	-6.3	34.0	1.2	0.4	8.4	6.2
22. Other capital expenditure 1)	0.2	0.0	-0.1	0.4	0.7	0.2	-1.9	-0.1	1.3	-0.2	0.2	-0.2	-0.1	-0.1	0.0	0.0	1.2	-1.3
23. Total expenditure	26.1	3.5	18.6	22.0	18.5	-1.2	-8.4	5.1	12.7	3.3	4.2	7.7	5.0	9.2	8.9	7.4	14.0	-2.7
24. Tax burden	24.3	9.6	22.4	23.0	2.2	-4.8	-0.9	7.3	8.1	5.4	7.6	6.7	6.0	6.4	10.0	8.7	-7.9	10.0
25. Net lending (+) or net borrowing (-)	-1.4	3.2	1.8	-0.2	-5.4	0.5	2.4	0.9	-1.4	0.5	0.5	-0.6	-0.7	-0.3	0.2	0.2	-8.0	5.0

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	-1.0	-0.2	-2.9	-2.7	2.6	2.2	-0.2	-1.1	0.3	-0.2	-0.7	-0.1	0.5	0.8	0.6	0.3	8.3	3.4
2. Interest payments (% of GDP)	0.5	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
3. Implicit interest rate 2)	:	4.9	4.2	4.3	5.6	3.5	1.3	1.6	1.9	0.8	0.7	0.5	0.4	0.4	0.4	0.5	0.1	0.1
4. Nominal GDP growth rate	37.4	13.1	19.6	20.9	1.5	-14.6	4.6	13.2	7.3	5.4	6.0	3.0	4.4	9.6	9.5	7.7	-5.4	7.9
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-1.0	-0.2	-2.9	-2.7	2.6	2.2	-0.2	-1.1	0.3	-0.2	-0.7	-0.1	0.5	0.8	0.6	0.3	8.3	3.4
6. Contribution of nominal GDP growth	:	-0.6	-0.8	-0.8	-0.1	0.8	-0.3	-0.8	-0.4	-0.5	-0.6	-0.3	-0.4	-0.9	-0.8	-0.6	0.5	-1.5
7. Stock-flow adjustment 3)	:	0.5	3.6	2.7	-1.9	-0.3	-0.1	1.3	3.8	1.1	1.7	-0.1	0.1	-0.8	-0.7	0.3	3.5	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.5	-0.4	-3.1	-2.9	2.4	2.0	-0.3	-1.2	0.2	-0.3	-0.8	-0.2	0.5	0.7	0.5	0.3	8.3	3.3
9. Snow-ball effect	:	-0.4	-0.6	-0.6	0.2	1.0	-0.2	-0.7	-0.3	-0.4	-0.5	-0.3	-0.4	-0.9	-0.8	-0.6	0.5	-1.5
10. Stock-flow adjustment 3)	:	0.5	3.6	2.7	-1.9	-0.3	-0.1	1.3	3.8	1.1	1.7	-0.1	0.1	-0.8	-0.7	0.3	3.5	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-0.3	-0.1	-0.9	0.7	2.7	-0.6	-0.5	3.7	0.4	0.4	-0.6	0.2	-0.9	-1.0	0.1	12.3	1.8
12. Level of gross debt (end of year)	8.0	4.8	4.6	3.8	4.5	7.2	6.6	6.1	9.8	10.2	10.6	10.0	10.2	9.3	8.4	8.4	20.7	22.6

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

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

3) Line 7 = line 10.

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

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

Table 4A

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

Ireland

(Mrd EURO-IEP)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	7.6	14.0	25.1	25.9	22.6	18.4	18.1	17.8	18.4	19.3	21.3	22.5	23.5	24.6	25.7	27.2	23.5	25.4
2. Current taxes on income and wealth	7.2	14.9	25.3	26.1	23.0	20.1	19.6	20.8	22.3	22.9	24.9	27.9	28.9	30.6	34.3	36.6	33.1	35.0
3. Social contributions	3.3	5.3	9.6	10.7	11.0	10.3	9.5	10.4	9.9	10.4	11.0	11.4	12.1	12.7	13.5	14.5	13.3	13.7
4. Of which actual social contributions	2.4	3.9	7.2	8.1	8.3	8.8	8.4	9.0	8.5	9.0	9.6	10.2	10.7	11.4	12.4	13.5	12.3	12.7
5. Other current revenue, including sales	2.1	3.0	5.4	5.8	6.6	6.7	7.7	7.9	8.4	8.3	8.2	8.5	7.7	7.8	7.8	8.1	7.0	7.2
6. Total current revenue	20.2	37.3	65.3	68.5	63.1	55.4	54.8	56.9	58.9	61.0	65.3	70.2	72.1	75.7	81.3	86.4	76.9	81.3
7. Government consumption expenditure	9.4	15.9	30.0	33.3	35.3	34.3	31.5	31.3	31.0	30.4	31.3	32.2	33.6	35.8	38.7	41.8	45.0	44.9
8. Collective consumption	3.6	5.8	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	13.5	13.7	14.0
9. Social transfers in kind	5.8	10.1	20.3	22.3	23.9	23.1	21.4	20.7	20.6	20.5	21.0	21.7	22.7	24.3	26.2	28.3	31.3	30.9
10. Compensation of employees	5.8	8.9	18.2	19.9	21.2	20.7	19.3	19.4	19.0	18.6	18.4	19.0	19.5	20.7	22.2	23.9	24.3	25.0
11. Intermediate consumption	3.1	5.5	8.8	9.7	10.0	10.0	9.2	8.8	8.3	8.2	8.9	9.2	9.6	10.0	10.8	12.0	14.4	13.6
12. Social transfers other than in kind	5.8	8.0	16.9	19.2	21.8	24.3	23.9	23.9	24.3	23.6	23.1	23.1	22.8	23.0	23.4	23.9	28.1	26.3
13. Social transfers in kind via market producers	0.7	1.6	3.7	4.1	4.5	4.6	5.0	5.0	5.2	5.0	5.1	5.4	5.7	6.1	6.6	6.8	6.8	6.9
14. Interest	2.8	2.1	1.9	2.0	2.4	3.4	4.7	5.8	7.3	7.8	7.6	6.9	6.3	5.9	5.3	4.5	3.9	3.9
15. Subsidies	0.5	1.1	1.7	1.8	1.9	1.9	1.8	1.7	1.9	1.9	1.9	1.8	1.8	1.8	1.9	1.7	3.9	1.8
16. Other current expenditure	1.4	1.5	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	3.7	3.8	4.0
17. Total current expenditure	20.3	28.7	54.4	59.8	65.4	67.6	66.6	67.2	68.6	68.0	67.7	67.9	68.6	70.8	74.0	76.4	85.2	81.4
18. Gross saving	0.0	8.6	10.9	8.6	-2.4	-12.2	-11.7	-10.3	-9.7	-7.0	-2.4	2.3	3.5	4.9	7.3	10.0	-8.3	-0.1
19. Capital transfers received	1.0	1.5	2.5	2.9	2.3	1.1	0.6	0.9	0.6	0.6	0.8	0.7	1.4	0.9	1.0	1.0	0.9	0.9
20. Total revenue	21.2	38.7	67.8	71.4	65.4	56.5	55.4	57.8	59.5	61.5	66.1	70.9	73.5	76.6	82.3	87.5	77.8	82.3
21. Gross fixed capital formation	1.3	3.8	7.0	9.2	9.9	6.4	5.7	4.2	3.6	3.6	4.3	4.7	5.2	5.3	6.3	8.1	8.8	9.0
22. Other capital expenditure	0.8	1.0	1.3	1.9	3.3	6.0	36.9	8.3	1.5	1.0	1.2	3.5	1.6	1.5	1.6	1.6	1.8	1.9
23. Total expenditure	22.4	33.5	62.7	70.9	78.6	80.0	109.2	79.7	73.7	72.6	73.1	76.1	75.4	77.6	81.9	86.1	95.9	92.4
24. Tax burden	17.6	33.3	58.1	60.8	54.5	47.8	46.6	48.2	49.7	51.8	56.3	61.4	64.2	67.6	73.0	78.3	69.8	74.0
25. Net lending (+) or net borrowing (-)	-1.2	5.2	5.1	0.5	-13.2	-23.5	-53.8	-21.9	-14.2	-11.1	-7.1	-5.2	-1.9	-1.0	0.4	1.3	-18.1	-10.1

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	13.9	13.0	13.6	13.1	12.0	10.8	10.8	10.4	10.5	10.7	10.9	8.6	8.6	8.3	7.9	7.8	7.3	7.3
2. Current taxes on income and wealth	13.2	13.8	13.6	13.2	12.2	11.8	11.7	12.2	12.7	12.8	12.8	10.6	10.6	10.3	10.6	10.6	10.2	10.1
3. Social contributions	6.0	4.9	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	4.1	3.9
4. Of which actual social contributions	4.3	3.6	3.9	4.1	4.4	5.2	5.0	5.3	4.9	5.0	4.9	3.9	3.9	3.8	3.8	3.9	3.8	3.7
5. Other current revenue, including sales	3.8	2.8	2.9	2.9	3.5	4.0	4.6	4.6	4.8	4.6	4.2	3.2	2.8	2.6	2.4	2.3	2.2	2.1
6. Total current revenue	36.9	34.4	35.3	34.7	33.6	32.6	32.7	33.3	33.7	33.9	33.5	26.7	26.5	25.5	25.1	24.9	23.8	23.4
7. Government consumption expenditure	17.2	14.7	16.2	16.9	18.8	20.1	18.8	18.3	17.7	16.9	16.0	12.3	12.4	12.1	11.9	12.0	13.9	12.9
8. Collective consumption	6.6	5.3	5.2	5.5	6.1	6.6	6.0	6.2	5.9	5.5	5.2	4.0	4.0	3.9	3.8	3.9	4.2	4.0
9. Social transfers in kind	10.6	9.3	11.0	11.3	12.7	13.6	12.7	12.1	11.8	11.4	10.8	8.3	8.3	8.2	8.1	8.2	9.7	8.9
10. Compensation of employees	10.6	8.2	9.8	10.1	11.3	12.2	11.5	11.3	10.8	10.3	9.4	7.2	7.2	7.0	6.9	6.9	7.5	7.2
11. Intermediate consumption	5.7	5.1	4.7	4.9	5.3	5.9	5.5	5.2	4.8	4.6	4.6	3.5	3.5	3.4	3.3	3.5	4.4	3.9
12. Social transfers other than in kind	10.6	7.4	9.1	9.7	11.6	14.3	14.2	14.0	13.9	13.1	11.8	8.8	8.4	7.8	7.2	6.9	8.7	7.6
13. Social transfers in kind via market producers	1.3	1.5	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	2.0	2.1	2.0
14. Interest	5.1	1.9	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	1.3	1.2	1.1
15. Subsidies	1.0	1.0	0.9	0.9	1.0	1.1	1.1	1.0	1.1	1.1	1.0	0.7	0.6	0.6	0.6	0.5	1.2	0.5
16. Other current expenditure	2.5	1.4	1.8	1.6	1.9	1.6	1.6	1.5	1.4	1.6	1.4	1.0	1.1	1.1	1.1	1.1	1.2	1.1
17. Total current expenditure	37.0	26.4	29.4	30.3	34.8	39.8	39.7	39.3	39.2	37.9	34.7	25.9	25.3	23.8	22.8	22.0	26.3	23.4
18. Gross saving	-0.1	7.9	5.9	4.4	-1.3	-7.2	-7.0	-6.0	-5.5	-3.9	-1.2	0.9	1.3	1.7	2.3	2.9	-2.6	0.0
19. Capital transfers received	1.8	1.4	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	0.3
20. Total revenue	38.7	35.7	36.6	36.2	34.8	33.2	33.0	33.8	34.0	34.2	33.9	27.0	27.1	25.8	25.4	25.2	24.0	23.7
21. Gross fixed capital formation	2.3	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	2.7	2.6
22. Other capital expenditure	1.5	1.0	0.7	0.9	1.7	3.5	22.0	4.8	0.9	0.6	0.6	1.3	0.6	0.5	0.5	0.5	0.6	0.5
23. Total expenditure	40.8	30.9	33.9	35.9	41.8	47.0	65.1	46.7	42.1	40.4	37.5	29.0	27.8	26.1	25.3	24.8	29.6	26.6
24. Tax burden	32.0	30.8	31.4	30.8	29.0	28.1	27.8	28.2	28.4	28.8	28.9	23.4	23.6	22.8	22.5	22.6	21.6	21.3
25. Net lending (+) or net borrowing (-)	-2.1	4.8	2.8	0.3	-7.0	-13.8	-32.1	-12.8	-8.1	-6.2	-3.6	-2.0	-0.7	-0.3	0.1	0.4	-5.6	-2.9

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	10.8	15.0	12.3	3.1	-12.8	-18.6	-1.6	-1.6	3.2	5.1	10.1	5.8	4.4	5.0	4.3	5.8	-13.5	8.1
2. Current taxes on income and wealth	14.0	15.9	15.9	3.3	-12.0	-12.5	-2.6	6.5	7.0	2.9	8.5	11.9	3.8	5.8	12.0	6.8	-9.7	5.8
3. Social contributions	3.0	17.8	9.5	11.9	2.7	-6.6	-7.5	9.3	-4.7	5.4	5.5	3.7	5.7	5.0	6.5	7.7	-8.4	3.0
4. Of which actual social contributions	2.7	18.0	9.7	13.6	2.5	5.8	-4.3	7.2	-6.1	6.2	6.5	6.3	4.8	6.8	8.8	8.3	-8.6	3.0
5. Other current revenue, including sales	9.8	14.5	15.7	8.5	12.9	2.4	14.3	2.8	6.1	-1.0	-1.5	3.5	-9.3	2.1	-0.2	3.3	-12.8	2.8
6. Total current revenue	10.6	15.7	13.5	4.9	-7.9	-12.1	-1.1	3.8	3.6	3.4	7.2	7.5	2.7	5.0	7.3	6.3	-11.0	5.7
7. Government consumption expenditure	5.7	15.0	10.0	10.9	6.0	-2.9	-8.0	-0.6	-1.2	-1.6	2.7	3.0	4.3	6.8	7.9	8.1	7.6	-0.3
8. Collective consumption	5.3	17.0	13.4	12.7	4.5	-2.0	-9.5	5.2	-3.2	-4.0	3.2	2.4	4.2	5.8	7.9	8.1	2.0	2.0
9. Social transfers in kind	6.0	13.9	8.5	10.0	6.8	-3.4	-7.3	-3.3	-0.1	-0.5	2.4	3.3	4.3	7.2	7.9	8.1	10.3	-1.3
10. Compensation of employees	5.3	12.9	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	7.6	1.5	3.0
11. Intermediate consumption	4.2	13.6	11.2	10.8	3.1	-0.5	-8.2	-4.0	-5.2	-1.8	9.0	3.4	4.3	3.9	8.2	10.7	19.7	-5.1
12. Social transfers other than in kind	5.7	5.6	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	2.1	17.7	-6.3
13. Social transfers in kind via market producers	11.5	22.2	11.2	11.7	10.7	1.7	7.4	0.1	5.3	-4.5	2.3	6.1	5.3	7.9	7.2	3.6	-0.3	0.9
14. Interest	-6.0	-3.8	6.2	7.3	21.1	42.2	39.0	21.5	26.5	6.3	-2.2	-8.6	-9.7	-5.2	-10.5	-16.2	-11.4	-1.9
15. Subsidies	12.6	3.6	-2.8	7.2	6.9	-1.7	-3.2	-5.7	13.0	-0.9	-3.7	-4.5	-1.3	3.7	5.5	-12.8	135.9	-55.7
16. Other current expenditure 1)	0.2	-0.1	0.0	-0.2	0.3	-0.3	0.0	-0.1	-0.1	0.2	-0.2	-0.5	0.1	0.0	0.1	-0.1	0.1	0.0
17. Total current expenditure	5.1	9.4	10.1	10.0	9.4	3.4	-1.6	1.0	2.1	-0.9	-0.5	0.4	1.0	3.2	4.5	3.3	11.5	-4.5
18. Gross saving 1)	1.8	1.4	1.1	-1.5	-5.6	-5.9	0.2	1.0	0.5	1.6	2.7	2.1	0.4	0.4	0.6	0.6	-5.4	2.5
19. Capital transfers received	-2.5	-1.7	28.8	15.7	-21.0	-54.2	-46.7	50.8	-31.7	-3.4	35.6	-7.1	98.7	-36.8	16.6	-0.8	-14.3	5.3
20. Total revenue	10.0	14.9	14.0	5.3	-8.4	-13.6	-2.0	4.3	3.0	3.4	7.4	7.3	3.7	4.2	7.4	6.2	-11.0	5.7
21. Gross fixed capital formation	15.8	31.4	16.7	31.0	7.3	-35.1	-11.2	-25.5	-15.8	1.3	18.4	9.4	11.0	1.4	20.1	27.5	9.4	2.5
22. Other capital expenditure 1)	-0.4	-0.5	-0.1	0.2	0.8	1.8	18.5	-17.2	-4.0	-0.3	0.0	0.7	-0.7	-0.1	0.0	0.0	0.1	0.0
23. Total expenditure	4.9	10.0	10.3	13.1	10.9	1.9	36.4	-27.0	-7.5	-1.4	0.7	4.1	-0.9	2.9	5.6	5.1	11.4	-3.7
24. Tax burden	10.8	15.7	13.6	4.6	-10.4	-12.3	-2.5	3.4	3.2	4.2	8.8	9.0	4.5	5.4	7.9	7.3	-10.8	6.0
25. Net lending (+) or net borrowing (-)	1.9	1.3	1.2	-2.5	-7.3	-6.8	-18.2	19.2	4.7	1.9	2.6	1.6	1.3	0.4	0.4	0.3	-6.0	2.7

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	2.1	-0.9	-2.8	-0.3	7.0	13.8	32.1	12.8	8.1	6.2	3.6	2.0	0.7	0.3	-0.1	-0.4	5.6	2.9
2. Interest payments (% of GDP)	5.1	1.4	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	1.3	1.2	1.1
3. Implicit interest rate 2)	:	4.5	4.2	4.5	5.1	4.3	4.5	4.0	3.8	3.7	3.5	3.4	3.1	3.0	2.6	2.2	1.9	1.8
4. Nominal GDP growth rate	13.0	12.5	8.7	6.6	-4.8	-9.4	-1.4	1.8	2.5	2.6	8.4	34.9	3.4	9.4	9.1	7.2	-6.8	7.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.1	-0.9	-2.8	-0.3	7.0	13.8	32.1	12.8	8.1	6.2	3.6	2.0	0.7	0.3	-0.1	-0.4	5.6	2.9
6. Contribution of nominal GDP growth	:	-4.0	-2.1	-1.5	1.2	4.4	0.9	-1.6	-2.7	-3.0	-9.3	-27.0	-2.5	-6.3	-5.6	-4.2	4.3	-4.5
7. Stock-flow adjustment 3)	:	2.1	2.4	2.0	10.3	0.9	-8.5	13.8	3.5	-3.2	-9.8	-2.6	-1.1	-0.1	1.5	-0.1	-2.2	1.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.0	-2.4	-3.8	-1.3	5.7	11.8	29.2	9.5	3.9	1.9	-0.3	-0.7	-1.6	-1.7	-1.8	-1.7	4.4	1.8
9. Snow-ball effect	:	-2.6	-1.1	-0.5	2.5	6.4	3.7	1.8	1.4	1.3	-5.4	-24.4	-0.2	-4.3	-4.0	-3.0	5.5	-3.4
10. Stock-flow adjustment 3)	:	2.1	2.4	2.0	10.3	0.9	-8.5	13.8	3.5	-3.2	-9.8	-2.6	-1.1	-0.1	1.5	-0.1	-2.2	1.9
(% of GDP)																		
11. Change in gross debt 5)	:	-2.8	-2.5	0.3	18.5	19.1	24.4	25.1	8.9	-0.1	-15.5	-27.7	-2.9	-6.1	-4.2	-4.8	7.7	0.3
12. Level of gross debt (end of year)	78.5	33.2	23.6	23.9	42.4	61.5	86.0	111.1	119.9	119.9	104.4	76.7	73.8	67.7	63.5	58.8	66.4	66.7

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 5A

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

Greece

(Mrd EURO-GRD)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	11.4	18.5	26.7	29.2	30.4	27.8	28.5	28.0	26.5	26.0	28.1	28.5	30.3	30.6	31.3	31.8	28.4	31.0
2. Current taxes on income and wealth	6.1	13.8	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	17.8	15.8	16.1
3. Social contributions	9.6	16.3	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	26.7	25.5	26.3
4. Of which actual social contributions	8.4	14.3	22.4	24.9	26.0	24.2	24.7	22.1	20.9	19.4	18.6	18.8	19.3	20.7	21.5	22.3	21.3	22.0
5. Other current revenue, including sales	5.1	7.2	9.4	10.9	12.4	11.8	11.8	11.7	11.0	12.2	9.7	10.0	11.4	10.0	9.6	10.1	8.0	8.3
6. Total current revenue	32.2	55.8	80.0	88.2	93.1	89.3	88.7	86.0	84.9	81.5	79.2	79.7	84.2	84.3	85.9	86.4	77.8	81.8
7. Government consumption expenditure	16.6	25.8	43.9	47.8	50.2	55.4	50.1	44.9	41.8	37.0	36.5	36.0	35.6	36.3	35.3	36.4	38.3	38.0
8. Collective consumption	7.6	13.1	22.6	24.4	25.1	29.2	25.3	22.5	21.9	19.8	20.6	20.5	20.0	20.3	19.3	19.9	21.6	21.0
9. Social transfers in kind	9.0	12.7	21.3	23.4	25.1	26.2	24.8	22.4	19.9	17.2	15.8	15.5	15.6	15.9	16.0	16.5	16.7	17.0
10. Compensation of employees	9.5	14.9	24.0	25.8	28.0	31.1	28.1	26.1	24.5	21.9	21.9	21.5	21.4	21.5	21.7	21.9	22.3	22.5
11. Intermediate consumption	5.0	7.4	13.6	15.6	15.1	15.9	13.5	9.8	9.6	8.6	8.9	8.9	9.2	9.3	8.5	8.4	9.4	9.7
12. Social transfers other than in kind	10.2	17.4	30.4	33.9	38.8	41.6	40.1	40.4	38.8	34.3	35.1	35.0	35.1	34.3	34.5	34.5	36.8	34.1
13. Social transfers in kind via market producers	1.8	3.1	5.5	6.1	6.9	7.3	7.2	7.1	5.5	4.4	3.8	4.0	3.8	4.1	3.8	4.3	4.4	4.2
14. Interest	10.0	9.7	9.6	10.5	11.7	12.0	13.7	15.6	10.1	7.4	7.1	6.3	5.6	5.6	6.1	5.5	5.1	5.0
15. Subsidies	0.2	0.0	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	2.0	4.4	2.0
16. Other current expenditure	1.7	2.2	3.7	4.2	4.9	4.7	4.4	3.4	3.2	3.3	3.0	2.8	2.8	2.7	3.4	3.0	4.6	2.6
17. Total current expenditure	38.3	54.8	87.0	96.2	105.5	112.8	107.3	103.6	93.2	82.1	81.5	80.3	79.8	79.2	79.5	79.8	87.0	80.2
18. Gross saving	-6.1	1.0	-7.0	-8.0	-12.4	-23.6	-18.6	-17.6	-8.4	-0.5	-2.3	-0.6	4.5	5.2	6.4	6.6	-9.2	1.6
19. Capital transfers received	1.5	4.0	5.3	5.7	5.3	3.2	4.7	4.8	4.8	7.4	4.2	5.3	3.1	2.5	2.7	3.1	4.7	4.1
20. Total revenue	33.8	59.8	85.3	93.9	98.4	92.5	93.4	90.8	89.7	88.9	83.5	85.0	87.3	86.8	88.6	89.5	82.5	85.9
21. Gross fixed capital formation	3.6	7.1	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	4.1	3.5	6.6
22. Other capital expenditure	0.8	3.7	-1.2	2.0	4.0	2.1	3.1	3.3	8.6	24.4	1.7	7.8	0.6	-1.5	1.7	2.8	2.9	3.0
23. Total expenditure	42.8	65.6	98.3	109.5	123.0	128.5	118.7	112.1	106.7	112.7	89.8	94.9	86.5	85.5	86.7	86.7	93.3	89.8
24. Tax burden	26.3	47.2	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	71.4	65.2	68.7
25. Net lending (+) or net borrowing (-)	-9.1	-5.7	-13.0	-15.6	-24.6	-36.0	-25.3	-21.3	-17.0	-23.8	-6.4	-10.0	0.9	1.3	1.8	2.7	-10.9	-3.9

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	12.3	13.1	12.2	12.6	12.6	11.7	12.6	13.5	13.9	14.4	15.7	16.1	17.2	17.0	17.0	17.0	16.8	16.9
2. Current taxes on income and wealth	6.6	9.8	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	9.5	9.4	8.8
3. Social contributions	10.4	11.6	11.9	12.4	12.7	12.4	13.1	13.2	13.9	13.5	13.5	13.8	14.1	14.4	14.2	14.3	15.1	14.4
4. Of which actual social contributions	9.0	10.1	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	11.9	12.6	12.0
5. Other current revenue, including sales	5.4	5.1	4.3	4.7	5.1	5.0	5.2	5.6	5.8	6.7	5.4	5.6	6.5	5.6	5.2	5.4	4.7	4.5
6. Total current revenue	34.6	39.5	36.7	37.9	38.5	37.6	39.2	41.6	44.4	45.1	44.3	45.0	47.7	46.8	46.5	46.1	46.0	44.6
7. Government consumption expenditure	17.8	18.3	20.2	20.5	20.7	23.3	22.2	21.7	21.8	20.5	20.4	20.3	20.2	20.1	19.1	19.4	22.7	20.7
8. Collective consumption	8.1	9.3	10.4	10.5	10.4	12.3	11.2	10.9	11.4	11.0	11.6	11.6	11.3	11.3	10.4	10.6	12.8	11.4
9. Social transfers in kind	9.7	9.0	9.8	10.0	10.4	11.0	11.0	10.8	10.4	9.5	8.9	8.7	8.9	8.8	8.6	8.8	9.9	9.3
10. Compensation of employees	10.2	10.5	11.0	11.1	11.6	13.1	12.4	12.6	12.8	12.1	12.2	12.1	12.1	11.9	11.8	11.7	13.2	12.3
11. Intermediate consumption	5.3	5.3	6.3	6.7	6.2	6.7	6.0	4.7	5.0	4.8	5.0	5.0	5.2	5.2	4.6	4.5	5.6	5.3
12. Social transfers other than in kind	11.0	12.3	14.0	14.6	16.0	17.5	17.7	19.5	20.3	19.0	19.7	19.8	19.9	19.0	18.7	18.4	21.8	18.6
13. Social transfers in kind via market producers	2.0	2.2	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	2.3	2.6	2.3
14. Interest	10.7	6.9	4.4	4.5	4.8	5.0	6.0	7.5	5.3	4.1	4.0	3.5	3.2	3.1	3.3	2.9	3.0	2.7
15. Subsidies	0.2	0.0	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	1.1	2.6	1.1
16. Other current expenditure	1.8	1.6	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	1.6	2.7	1.4
17. Total current expenditure	41.2	38.8	39.9	41.4	43.6	47.5	47.5	50.1	48.8	45.4	45.6	45.3	45.2	43.9	43.0	42.6	51.5	43.7
18. Gross saving	-6.6	0.7	-3.2	-3.4	-5.1	-9.9	-8.2	-8.5	-4.4	-0.3	-1.3	-0.3	2.5	2.9	3.4	3.5	-5.4	0.9
19. Capital transfers received	1.6	2.9	2.4	2.4	2.2	1.4	2.1	2.3	2.5	4.1	2.4	3.0	1.8	1.4	1.5	1.6	2.8	2.3
20. Total revenue	36.3	42.4	39.2	40.4	40.7	38.9	41.3	43.9	46.9	49.2	46.7	47.9	49.5	48.2	47.9	47.7	48.8	46.9
21. Gross fixed capital formation	3.9	5.1	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	2.2	2.1	3.6
22. Other capital expenditure	0.9	2.6	-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	1.5	1.7	1.6
23. Total expenditure	46.0	46.4	45.1	47.1	50.8	54.1	52.5	54.1	55.8	62.4	50.3	53.6	49.0	47.4	46.9	46.3	55.2	49.0
24. Tax burden	28.3	33.4	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	38.1	38.6	37.5
25. Net lending (+) or net borrowing (-)	-9.7	-4.1	-5.9	-6.7	-10.2	-15.1	-11.2	-10.3	-8.9	-13.2	-3.6	-5.6	0.5	0.7	1.0	1.5	-6.4	-2.1

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	13.3	6.5	12.9	9.6	4.0	-8.5	2.3	-1.7	-5.2	-2.1	8.2	1.4	6.3	1.0	2.4	1.4	-10.5	9.1
2. Current taxes on income and wealth	8.0	16.4	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	-4.3	-11.0	1.9
3. Social contributions	11.1	10.6	5.5	11.6	6.1	-4.2	1.2	-8.2	-2.4	-8.1	-1.5	1.4	2.0	4.2	1.3	1.6	-4.4	3.0
4. Of which actual social contributions	11.5	11.3	4.8	11.6	4.2	-7.1	2.5	-10.5	-5.4	-7.5	-4.0	1.2	2.7	7.4	3.5	4.0	-4.4	3.0
5. Other current revenue, including sales	7.4	4.4	8.9	15.4	14.2	-5.2	0.3	-1.2	-5.5	10.3	-20.5	3.4	13.8	-11.8	-4.1	4.9	-21.2	4.2
6. Total current revenue	10.7	9.7	7.1	10.2	5.6	-4.2	-0.7	-3.0	-1.3	-3.9	-2.8	0.6	5.7	0.1	1.8	0.6	-10.0	5.1
7. Government consumption expenditure	9.6	7.2	10.1	8.7	5.1	10.4	-9.6	-10.3	-7.0	-11.3	-1.5	-1.2	-1.0	1.7	-2.7	3.1	5.4	-0.8
8. Collective consumption	10.8	21.6	14.5	8.0	2.7	16.5	-13.5	-10.9	-2.9	-9.4	4.3	-0.6	-2.5	1.5	-5.0	3.0	8.7	-3.0
9. Social transfers in kind	8.5	-4.4	5.8	9.5	7.6	4.3	-5.2	-9.8	-11.2	-13.4	-8.2	-2.0	0.8	2.0	0.1	3.3	1.5	1.9
10. Compensation of employees	4.7	8.3	5.7	7.5	8.8	10.7	-9.6	-7.0	-6.1	-10.5	-0.3	-1.5	-0.5	0.4	1.0	0.9	1.9	0.8
11. Intermediate consumption	14.2	2.0	16.2	14.7	-3.5	5.6	-15.2	-27.7	-1.9	-10.4	3.3	0.0	3.6	1.2	-8.9	-0.5	11.8	2.7
12. Social transfers other than in kind	11.0	11.2	12.4	11.3	14.4	7.2	-3.5	0.7	-3.8	-11.7	2.4	-0.2	0.2	-2.2	0.4	0.2	6.6	-7.3
13. Social transfers in kind via market producers	12.3	9.4	13.3	10.6	13.5	5.7	-1.8	-1.6	-22.4	-20.3	-13.9	5.8	-4.0	6.7	-6.7	12.9	1.2	-2.9
14. Interest	6.2	-4.6	2.9	8.8	11.3	2.7	14.1	14.2	-35.4	-26.4	-4.7	-11.2	-10.7	-0.8	9.2	-9.4	-7.7	-1.5
15. Subsidies	58.7	-59.4	-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	31.4	113.5	-53.8
16. Other current expenditure 1)	0.0	-0.1	-0.4	0.1	0.2	0.0	0.0	-0.3	0.1	0.2	-0.1	-0.1	0.0	-0.1	0.4	-0.2	1.1	-1.3
17. Total current expenditure	8.7	5.5	8.6	10.6	9.6	6.9	-4.9	-3.4	-10.0	-12.0	-0.7	-1.5	-0.6	-0.8	0.4	0.4	9.0	-7.8
18. Gross saving 1)	0.7	1.5	-0.5	-0.2	-1.7	-4.8	1.7	-0.3	4.1	4.1	-1.0	1.0	2.9	0.3	0.6	0.1	-9.0	6.3
19. Capital transfers received	55.4	29.0	42.3	7.3	-7.3	-38.7	45.6	0.8	2.0	52.3	-42.5	24.6	-41.6	-20.2	9.7	14.1	51.9	-11.9
20. Total revenue	12.7	10.8	8.8	10.1	4.8	-6.0	1.0	-2.8	-1.2	-0.9	-6.1	1.8	2.8	-0.6	2.0	1.0	-7.8	4.2
21. Gross fixed capital formation	16.8	-1.8	41.7	-9.6	19.7	0.4	-38.6	-38.9	-5.2	28.9	5.6	3.7	-10.3	28.6	-29.1	-25.6	-16.4	91.0
22. Other capital expenditure 1)	-0.4	0.7	-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	0.6	0.2	-0.1
23. Total expenditure	8.5	6.2	8.3	11.4	12.3	4.4	-7.6	-5.6	-4.8	5.6	-20.3	5.7	-8.9	-1.1	1.4	0.0	7.6	-3.8
24. Tax burden	11.3	10.9	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	0.5	-8.7	5.4
25. Net lending (+) or net borrowing (-)	1.6	1.7	0.2	-0.8	-3.5	-5.0	4.0	0.9	1.4	-4.3	9.6	-2.1	6.1	0.2	0.3	0.5	-7.9	4.3

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	9.7	5.5	5.9	6.7	10.2	15.1	11.2	10.3	8.9	13.2	3.6	5.6	-0.5	-0.7	-1.0	-1.5	6.4	2.1
2. Interest payments (% of GDP)	10.7	6.3	4.4	4.5	4.8	5.0	6.0	7.5	5.3	4.1	4.0	3.5	3.2	3.1	3.3	2.9	3.0	2.7
3. Implicit interest rate 2)	:	6.5	4.5	4.6	4.9	4.5	4.5	4.7	2.8	2.4	2.2	2.0	1.8	1.8	1.9	1.6	1.5	1.5
4. Nominal GDP growth rate	12.1	7.7	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	1.5	-9.9	8.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	9.7	5.5	5.9	6.7	10.2	15.1	11.2	10.3	8.9	13.2	3.6	5.6	-0.5	-0.7	-1.0	-1.5	6.4	2.1
6. Contribution of nominal GDP growth	:	-7.5	-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	-2.7	19.3	-15.4
7. Stock-flow adjustment 3)	:	4.2	-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	-0.5	-5.9	-0.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.0	-0.8	1.5	2.2	5.4	10.1	5.2	2.7	3.6	9.0	-0.4	2.1	-3.7	-3.8	-4.3	-4.4	3.4	-0.6
9. Snow-ball effect	:	-1.3	-4.8	-2.1	0.9	7.1	12.5	21.0	19.5	13.4	5.9	5.0	3.9	-0.6	-1.0	0.3	22.4	-12.7
10. Stock-flow adjustment 3)	:	4.2	-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	-0.5	-5.9	-0.6
(% of GDP)																		
11. Change in gross debt 5)	:	2.1	-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	-4.6	19.8	-13.9
12. Level of gross debt (end of year)	99.0	107.1	103.6	103.1	109.4	126.7	146.2	172.1	159.6	177.4	178.9	175.9	178.5	176.2	181.2	176.6	196.4	182.6

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 6A

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

Spain	(Mrd EURO-ESP)																	
	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	46.1	73.0	122.4	123.0	104.5	86.2	106.0	102.5	105.4	112.8	118.5	126.4	128.9	135.1	140.9	142.7	126.1	140.4
2. Current taxes on income and wealth	43.6	62.9	114.7	135.0	113.9	97.6	97.2	98.4	103.0	102.2	104.4	107.1	110.0	116.9	127.3	129.2	117.1	128.5
3. Social contributions	56.2	80.5	126.3	135.6	141.0	138.2	137.0	135.5	129.8	126.9	129.0	131.5	135.6	142.4	149.4	160.5	153.8	152.3
4. Of which actual social contributions	52.0	75.1	119.1	128.0	133.0	129.6	128.4	127.0	121.6	119.1	121.3	124.0	128.2	135.3	142.3	153.5	147.0	145.5
5. Other current revenue, including sales	20.3	22.7	33.8	38.7	40.7	42.6	42.2	42.6	43.4	43.7	42.6	40.4	41.3	40.4	41.9	44.6	41.9	44.6
6. Total current revenue	166.2	239.1	397.2	432.3	400.1	364.6	382.5	379.0	381.6	385.6	394.4	405.5	415.7	434.8	459.4	477.0	438.8	465.8
7. Government consumption expenditure	81.1	108.2	174.3	190.4	208.9	220.7	221.3	219.9	206.0	202.9	202.7	209.9	212.3	216.3	223.8	233.2	249.7	251.7
8. Collective consumption	35.8	47.0	73.7	80.9	88.6	91.8	93.9	94.7	89.3	88.7	88.5	90.1	89.5	89.9	92.5	95.9	107.7	104.9
9. Social transfers in kind	45.3	61.1	100.6	109.5	120.2	128.9	127.4	125.2	116.7	114.2	114.2	119.8	122.7	126.4	131.3	137.3	142.0	146.8
10. Compensation of employees	50.3	65.0	98.0	107.4	118.0	125.4	124.6	122.3	113.6	114.4	115.0	119.2	121.5	123.5	127.6	134.1	139.0	142.5
11. Intermediate consumption	19.5	26.0	47.2	54.3	59.3	61.4	61.6	61.7	58.7	55.3	55.9	58.5	58.2	59.4	61.5	63.7	70.4	68.2
12. Social transfers other than in kind	60.4	75.3	113.2	123.1	136.3	154.4	161.9	162.8	167.9	170.4	170.7	170.2	173.7	177.3	185.2	196.9	218.9	215.6
13. Social transfers in kind via market producers	9.5	14.8	26.2	26.0	28.9	31.7	31.6	30.5	28.7	28.3	27.8	28.3	29.3	30.1	31.1	32.7	33.8	34.9
14. Interest	22.7	20.5	16.2	17.0	17.5	18.4	20.3	26.4	31.3	35.4	35.4	32.4	30.7	29.3	29.3	28.5	27.4	27.7
15. Subsidies	4.6	7.5	10.4	11.9	12.3	12.4	12.3	12.1	9.9	10.7	11.3	12.3	11.2	12.1	12.1	12.7	18.0	13.5
16. Other current expenditure	6.3	11.1	17.6	18.2	20.6	21.4	19.2	20.6	17.9	17.8	17.2	16.5	17.7	16.4	18.3	19.4	20.0	20.9
17. Total current expenditure	173.4	220.2	328.8	357.8	392.9	425.0	431.5	436.5	428.1	432.4	433.3	437.5	442.3	448.1	465.2	487.8	527.4	523.3
18. Gross saving	-7.2	18.9	68.3	74.5	7.2	-60.4	-49.0	-57.5	-46.5	-46.8	-38.9	-32.0	-26.5	-13.2	-5.7	-10.9	-88.6	-57.5
19. Capital transfers received	5.7	6.7	10.0	10.2	9.0	9.2	9.2	8.4	9.4	10.2	10.2	11.7	9.0	8.7	11.6	9.8	9.4	10.1
20. Total revenue	171.9	245.8	407.1	442.5	409.1	373.8	391.6	387.4	391.0	395.9	404.6	417.2	424.8	443.5	471.0	486.8	448.2	475.9
21. Gross fixed capital formation	20.3	24.0	43.9	50.5	51.7	55.4	50.9	39.9	27.1	23.3	22.4	27.2	21.9	23.2	25.7	25.4	26.2	27.0
22. Other capital expenditure	9.4	9.1	13.1	13.9	15.2	14.0	11.4	14.6	46.5	11.9	9.9	8.2	8.5	7.4	10.6	8.7	9.0	7.3
23. Total expenditure	203.1	253.4	385.8	422.2	459.8	494.4	493.8	491.0	501.7	467.6	465.7	473.0	472.7	478.7	501.5	521.9	562.7	557.6
24. Tax burden	144.3	214.6	362.7	393.1	357.8	319.1	337.4	333.3	335.3	340.5	351.4	366.4	376.2	395.6	418.7	433.4	397.4	422.5
25. Net lending (+) or net borrowing (-)	-31.3	-7.5	21.3	20.3	-50.7	-120.6	-102.2	-103.6	-110.7	-71.8	-61.1	-55.8	-48.0	-35.1	-30.5	-35.2	-114.5	-81.7

Table 6B

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

Spain	(percentage of GDP at current market prices (excessive deficit procedure))																	
	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	10.0	11.3	12.2	11.4	9.4	8.1	9.9	9.6	10.2	11.1	11.5	11.7	11.6	11.6	11.7	11.5	11.2	11.5
2. Current taxes on income and wealth	9.5	9.7	11.4	12.6	10.3	9.1	9.1	9.2	10.0	10.0	10.1	9.9	9.9	10.1	10.6	10.4	10.4	10.5
3. Social contributions	12.2	12.4	12.6	12.6	12.7	12.9	12.8	12.7	12.6	12.4	12.5	12.2	12.2	12.3	12.4	12.9	13.6	12.5
4. Of which actual social contributions	11.3	11.6	11.9	11.9	12.0	12.1	12.0	11.9	11.8	11.7	11.8	11.5	11.5	11.6	11.8	12.3	13.0	11.9
5. Other current revenue, including sales	4.4	3.5	3.4	3.6	3.7	4.0	3.9	4.0	4.2	4.3	4.1	3.8	3.7	3.5	3.5	3.6	3.7	3.7
6. Total current revenue	36.1	36.9	39.6	40.2	36.1	34.1	35.7	35.6	37.0	37.8	38.2	37.6	37.3	37.4	38.2	38.3	38.8	38.1
7. Government consumption expenditure	17.6	16.7	17.4	17.7	18.8	20.6	20.6	20.7	20.0	19.9	19.6	19.5	19.1	18.6	18.6	18.7	22.1	20.6
8. Collective consumption	7.8	7.3	7.3	7.5	8.0	8.6	8.8	8.9	8.7	8.7	8.6	8.4	8.0	7.7	7.7	7.7	9.5	8.6
9. Social transfers in kind	9.8	9.4	10.0	10.2	10.8	12.1	11.9	11.8	11.3	11.2	11.1	11.1	11.0	10.9	10.9	11.0	12.6	12.0
10. Compensation of employees	10.9	10.0	9.8	10.0	10.6	11.7	11.6	11.5	11.0	11.2	11.1	11.1	10.9	10.6	10.6	10.8	12.3	11.7
11. Intermediate consumption	4.2	4.0	4.7	5.1	5.3	5.7	5.7	5.8	5.7	5.4	5.4	5.4	5.2	5.1	5.1	5.1	6.2	5.6
12. Social transfers other than in kind	13.1	11.6	11.3	11.4	12.3	14.4	15.1	15.3	16.3	16.7	16.5	15.8	15.6	15.3	15.4	15.8	19.4	17.6
13. Social transfers in kind via market producers	2.1	2.3	2.6	2.4	2.6	3.0	2.9	2.9	2.8	2.8	2.7	2.6	2.6	2.6	2.6	2.6	3.0	2.9
14. Interest	4.9	3.2	1.6	1.6	1.6	1.7	1.9	2.5	3.0	3.5	3.4	3.0	2.8	2.5	2.4	2.3	2.4	2.3
15. Subsidies	1.0	1.2	1.0	1.1	1.1	1.2	1.1	1.1	1.0	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.6	1.1
16. Other current expenditure	1.4	1.7	1.8	1.7	1.9	2.0	1.8	1.9	1.7	1.7	1.7	1.5	1.6	1.4	1.5	1.6	1.8	1.7
17. Total current expenditure	37.7	34.0	32.8	33.3	35.4	39.7	40.2	41.0	41.5	42.4	42.0	40.6	39.7	38.6	38.7	39.2	46.6	42.8
18. Gross saving	-1.6	2.9	6.8	6.9	0.6	-5.6	-4.6	-5.4	-4.5	-4.6	-3.8	-3.0	-2.4	-1.1	-0.5	-0.9	-7.8	-4.7
19. Capital transfers received	1.2	1.0	1.0	0.9	0.8	0.9	0.9	0.8	0.9	1.0	1.0	1.1	0.8	0.7	1.0	0.8	0.8	0.8
20. Total revenue	37.3	37.9	40.6	41.1	36.9	35.0	36.5	36.4	37.9	38.8	39.2	38.7	38.1	38.2	39.2	39.1	39.6	38.9
21. Gross fixed capital formation	4.4	3.7	4.4	4.7	4.7	5.2	4.7	3.8	2.6	2.3	2.2	2.5	2.0	2.0	2.1	2.0	2.3	2.2
22. Other capital expenditure	2.0	1.4	1.3	1.3	1.4	1.3	1.1	1.4	4.5	1.2	1.0	0.8	0.8	0.6	0.9	0.7	0.8	0.6
23. Total expenditure	44.1	39.1	38.4	39.3	41.4	46.2	46.0	46.2	48.7	45.8	45.1	43.9	42.4	41.2	41.7	41.9	49.7	45.6
24. Tax burden	31.3	33.1	36.1	36.5	32.2	29.8	31.5	31.3	32.5	33.4	34.0	34.0	33.8	34.0	34.8	34.8	35.1	34.6
25. Net lending (+) or net borrowing (-)	-6.8	-1.2	2.1	1.9	-4.6	-11.3	-9.5	-9.7	-10.7	-7.0	-5.9	-5.2	-4.3	-3.0	-2.5	-2.8	-10.1	-6.7

Table 6C

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

Spain	(EURO-ESP; annual percentage changes unless otherwise stated)																	
	1996	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	7.0	7.6	8.8	0.5	-15.0	-17.5	23.0	-3.3	2.8	7.1	5.0	6.7	1.9	4.8	4.3	1.2	-11.6	11.3
2. Current taxes on income and wealth	5.7	8.7	14.8	17.7	-15.6	-14.3	-0.4	1.2	4.7	-0.7	2.1	2.6	2.7	6.3	8.8	1.5	-9.4	9.8
3. Social contributions	4.4	8.8	8.3	7.4	3.9	-2.0	-0.9	-1.1	-4.2	-2.3	1.7	2.0	3.1	5.1	4.9	7.5	-4.2	-1.0
4. Of which actual social contributions	4.5	9.0	8.4	7.5	3.9	-2.5	-0.9	-1.1	-4.2	-2.1	1.9	2.2	3.4	5.5	5.2	7.9	-4.2	-1.0
5. Other current revenue, including sales	3.1	-1.3	16.0	14.3	5.2	4.7	-1.0	1.1	1.8	0.7	-2.6	-5.0	2.1	-2.2	3.6	6.5	-6.1	6.7
6. Total current revenue	5.3	7.4	10.9	8.8	-7.5	-8.9	4.9	-0.9	0.7	1.1	2.3	2.8	2.5	4.6	5.7	3.8	-8.0	6.1
7. Government consumption expenditure	5.4	8.1	8.4	9.3	9.7	5.7	0.3	-0.6	-6.3	-1.5	-0.1	3.6	1.1	1.9	3.5	4.2	7.1	0.8
8. Collective consumption	5.0	8.8	9.6	9.9	9.5	3.6	2.3	0.8	-5.7	-0.6	-0.2	1.9	-0.7	0.4	2.9	3.7	12.3	-2.6
9. Social transfers in kind	5.8	7.6	7.6	8.8	9.8	7.2	-1.1	-1.7	-6.8	-2.2	0.0	4.9	2.5	3.0	3.9	4.6	3.4	3.4
10. Compensation of employees	5.5	6.5	8.1	9.5	9.9	6.2	-0.6	-1.8	-7.1	0.7	0.5	3.7	1.9	1.6	3.4	5.0	3.7	2.5
11. Intermediate consumption	2.2	10.7	8.8	15.1	9.1	3.5	0.4	0.1	-4.8	-5.8	1.0	4.7	-0.5	2.0	3.6	3.5	10.5	-3.0
12. Social transfers other than in kind	5.1	6.8	7.0	8.7	10.7	13.3	4.9	0.6	3.1	1.5	0.2	-0.3	2.0	2.1	4.5	6.3	11.2	-1.5
13. Social transfers in kind via market producers	6.7	9.6	11.9	-0.5	10.9	9.7	-0.4	-3.3	-6.0	-1.3	-2.0	1.9	3.4	2.7	3.3	5.4	3.2	3.2
14. Interest	8.2	0.9	-0.2	5.2	3.1	4.6	10.7	30.2	18.2	13.3	0.1	-8.6	-5.4	-4.6	0.2	-2.9	-3.8	1.1
15. Subsidies	3.5	3.8	7.2	13.9	3.9	0.8	-1.3	-1.1	-18.3	8.6	5.3	8.4	-8.5	8.0	-0.2	5.0	41.6	-24.8
16. Other current expenditure 1)	0.1	0.0	0.0	-0.1	0.2	0.1	-0.2	0.1	-0.2	0.0	-0.1	-0.1	0.1	-0.2	0.1	0.0	0.2	-0.1
17. Total current expenditure	5.7	6.7	7.7	8.8	9.8	8.2	1.5	1.2	-1.9	1.0	0.2	1.0	1.1	1.3	3.8	4.9	8.1	-0.8
18. Gross saving 1)	-0.1	0.2	1.1	0.1	-6.3	-6.3	1.1	-0.8	0.9	-0.1	0.8	0.8	0.6	1.2	0.7	-0.4	-7.0	3.1
19. Capital transfers received	5.9	-13.1	-1.6	2.0	-11.6	1.9	0.1	-8.7	12.4	8.7	-0.5	14.7	-22.7	-3.7	33.1	-15.5	-4.3	7.6
20. Total revenue	5.3	6.7	10.6	8.7	-7.5	-8.6	4.8	-1.1	0.9	1.2	2.2	3.1	1.8	4.4	6.2	3.3	-7.9	6.2
21. Gross fixed capital formation	-10.0	3.7	12.0	14.9	2.5	7.0	-8.0	-21.6	-32.0	-14.3	-3.6	21.5	-19.6	5.9	10.9	-1.3	3.4	2.9
22. Other capital expenditure 1)	-0.4	0.0	0.0	0.0	0.1	-0.1	-0.2	0.3	3.1	-3.3	-0.2	-0.2	0.0	-0.1	0.2	-0.2	0.1	-0.2
23. Total expenditure	3.2	6.5	8.1	9.4	8.9	7.5	-0.1	-0.6	2.2	-6.8	-0.4	1.6	0.0	1.3	4.8	4.1	7.8	-0.9
24. Tax burden	5.5	8.5	10.6	8.4	-9.0	-10.8	5.8	-1.2	0.6	1.6	3.2	4.3	2.7	5.2	5.8	3.5	-8.3	6.3
25. Net lending (+) or net borrowing (-)	0.9	0.1	0.9	-0.2	-6.5	-6.7	1.7	-0.2	-1.0	3.7	1.1	0.7	0.9	1.3	0.5	-0.3	-7.3	3.4

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	6.8	0.5	-2.1	-1.9	4.6	11.3	9.5	9.7	10.7	7.0	5.9	5.2	4.3	3.0	2.5	2.8	10.1	6.7
2. Interest payments (% of GDP)	4.9	3.0	1.6	1.6	1.6	1.7	1.9	2.5	3.0	3.5	3.4	3.0	2.8	2.5	2.4	2.3	2.4	2.3
3. Implicit interest rate 2)	:	5.6	4.1	4.3	4.6	4.2	3.6	4.1	4.2	4.0	3.6	3.1	2.9	2.6	2.6	2.4	2.3	2.1
4. Nominal GDP growth rate	7.8	8.2	8.2	7.1	3.2	-3.6	0.3	-0.8	-3.1	-1.0	1.2	4.4	3.4	4.3	3.5	3.6	-9.2	8.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	6.8	0.5	-2.1	-1.9	4.6	11.3	9.5	9.7	10.7	7.0	5.9	5.2	4.3	3.0	2.5	2.8	10.1	6.7
6. Contribution of nominal GDP growth	:	-4.4	-3.2	-2.6	-1.1	1.5	-0.2	0.5	2.2	0.9	-1.1	-4.2	-3.2	-4.1	-3.3	-3.4	9.6	-8.7
7. Stock-flow adjustment 3)	:	0.2	2.0	1.2	0.5	0.8	-2.1	-0.9	3.5	1.5	0.1	-2.3	-1.2	0.5	-0.2	-1.6	0.4	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-2.5	-3.7	-3.5	3.0	9.6	7.6	7.3	7.7	3.6	2.5	2.2	1.6	0.5	0.1	0.5	7.7	4.4
9. Snow-ball effect	:	-1.4	-1.6	-1.0	0.5	3.2	1.7	3.0	5.2	4.4	2.3	-1.2	-0.5	-1.6	-0.9	-1.1	12.1	-6.4
10. Stock-flow adjustment 3)	:	0.2	2.0	1.2	0.5	0.8	-2.1	-0.9	3.5	1.5	0.1	-2.3	-1.2	0.5	-0.2	-1.6	0.4	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-3.4	-3.3	3.9	13.5	7.3	9.3	16.5	9.5	4.9	-1.4	-0.1	-0.6	-1.0	-2.1	20.2	-2.0
12. Level of gross debt (end of year)	61.5	54.0	39.1	35.8	39.7	53.3	60.5	69.9	86.3	95.8	100.7	99.3	99.2	98.6	97.6	95.5	115.6	113.7

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	190	228	280	290	293	289	293	311	320	329	337	348	356	372	387	407	372	413
2. Current taxes on income and wealth	98	175	218	227	237	206	223	241	260	272	274	278	280	295	313	318	281	323
3. Social contributions	242	258	329	341	351	354	362	376	387	399	409	413	418	430	424	408	394	406
4. Of which actual social contributions	222	232	297	308	316	318	324	337	346	357	366	370	375	387	381	364	349	361
5. Other current revenue, including sales	71	79	100	106	112	113	115	119	117	119	120	122	123	124	124	127	131	136
6. Total current revenue	602	739	926	964	993	963	994	1046	1083	1119	1140	1161	1177	1221	1249	1261	1177	1277
7. Government consumption expenditure	282	330	421	436	450	466	479	489	500	510	519	523	530	543	550	553	571	573
8. Collective consumption	109	126	150	154	158	165	168	172	177	181	181	181	183	188	191	193	198	199
9. Social transfers in kind	174	204	270	281	291	301	310	316	323	330	337	342	347	355	359	361	372	374
10. Compensation of employees	161	191	233	241	247	254	260	264	268	273	279	281	284	291	294	297	304	306
11. Intermediate consumption	63	71	89	91	93	99	102	104	107	110	110	111	112	115	117	120	127	128
12. Social transfers other than in kind	216	248	325	339	351	371	383	394	408	421	429	436	443	450	459	473	531	512
13. Social transfers in kind via market producers	56	71	101	106	110	115	118	121	124	127	131	133	137	140	141	144	149	150
14. Interest	42	43	48	52	57	49	50	56	55	49	46	44	41	40	40	35	32	31
15. Subsidies	18	20	25	27	29	35	36	35	36	36	47	56	56	57	62	68	53	49
16. Other current expenditure	40	47	64	67	70	75	77	78	81	85	83	84	90	89	94	96	100	103
17. Total current expenditure	597	692	885	923	958	998	1027	1052	1080	1101	1125	1146	1163	1181	1208	1233	1296	1279
18. Gross saving	5	46	42	41	35	-35	-33	-5	3	18	15	15	15	40	41	28	-119	-1
19. Capital transfers received	4	5	6	5	4	5	4	6	5	6	6	8	8	9	12	15	15	20
20. Total revenue	605	744	932	969	997	968	998	1053	1089	1125	1146	1169	1185	1230	1261	1276	1193	1298
21. Gross fixed capital formation	51	58	73	77	79	82	83	82	85	84	80	75	75	76	80	88	90	90
22. Other capital expenditure	20	13	20	21	26	26	25	26	28	27	26	28	28	40	26	28	29	27
23. Total expenditure	668	764	977	1020	1062	1107	1135	1159	1193	1212	1230	1249	1266	1297	1314	1349	1415	1396
24. Tax burden	514	639	801	830	850	817	845	895	931	964	983	1005	1021	1066	1095	1101	1013	1113
25. Net lending (+) or net borrowing (-)	-62	-19	-45	-51	-65	-139	-137	-106	-104	-86	-84	-80	-81	-67	-54	-73	-222	-98

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	15.6	15.4	15.1	14.9	14.7	14.9	14.7	15.1	15.3	15.5	15.7	15.8	15.9	16.2	16.4	16.8	16.5	16.9
2. Current taxes on income and wealth	8.0	11.8	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	13.1	12.5	13.2
3. Social contributions	19.9	17.4	17.8	17.6	17.6	18.3	18.1	18.3	18.5	18.8	19.0	18.8	18.7	18.7	18.0	16.8	17.5	16.6
4. Of which actual social contributions	18.2	15.7	16.1	15.8	15.8	16.4	16.2	16.4	16.6	16.9	17.0	16.8	16.8	16.9	16.1	15.0	15.5	14.8
5. Other current revenue, including sales	5.8	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	5.3	5.2	5.8	5.5
6. Total current revenue	49.4	50.0	50.1	49.7	49.8	49.7	49.8	50.8	51.9	52.9	53.0	52.8	52.7	53.2	52.9	52.0	52.2	52.2
7. Government consumption expenditure	23.2	22.3	22.8	22.4	22.6	24.1	24.0	23.7	24.0	24.1	24.1	23.8	23.7	23.6	23.3	22.8	25.3	23.4
8. Collective consumption	8.9	8.5	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	7.9	8.8	8.1
9. Social transfers in kind	14.2	13.8	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	14.9	16.5	15.3
10. Compensation of employees	13.2	12.9	12.6	12.4	12.4	13.1	13.0	12.8	12.9	12.9	13.0	12.8	12.7	12.7	12.4	12.3	13.5	12.5
11. Intermediate consumption	5.1	4.8	4.8	4.7	4.7	5.1	5.1	5.1	5.1	5.2	5.1	5.1	5.0	5.0	4.9	5.0	5.6	5.2
12. Social transfers other than in kind	17.7	16.8	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	19.5	23.6	20.9
13. Social transfers in kind via market producers	4.6	4.8	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	5.9	6.6	6.1
14. Interest	3.4	2.9	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	1.4	1.4	1.3
15. Subsidies	1.5	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	2.6	2.8	2.4	2.0
16. Other current expenditure	3.3	3.2	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	3.9	4.4	4.2
17. Total current expenditure	49.0	46.8	47.9	47.5	48.1	51.5	51.5	51.1	51.7	52.0	52.3	52.1	52.0	51.4	51.2	50.8	57.5	52.3
18. Gross saving	0.4	3.1	2.3	2.1	1.8	-1.8	-1.7	-0.3	0.2	0.9	0.7	0.7	0.7	1.7	1.7	1.2	-5.3	-0.1
19. Capital transfers received	0.3	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	0.5	0.6	0.7	0.8
20. Total revenue	49.7	50.3	50.4	49.9	50.0	50.0	50.0	51.1	52.1	53.1	53.3	53.2	53.0	53.5	53.4	52.6	52.9	53.1
21. Gross fixed capital formation	4.2	3.9	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	3.6	4.0	3.7
22. Other capital expenditure	1.6	0.9	1.1	1.1	1.3	1.4	1.2	1.2	1.4	1.3	1.2	1.3	1.3	1.7	1.1	1.1	1.3	1.1
23. Total expenditure	54.8	51.7	52.9	52.6	53.3	57.2	56.9	56.3	57.1	57.2	57.2	56.8	56.7	56.5	55.7	55.6	62.7	57.1
24. Tax burden	42.2	43.2	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	45.4	44.9	45.5
25. Net lending (+) or net borrowing (-)	-5.1	-1.3	-2.4	-2.6	-3.3	-7.2	-6.9	-5.2	-5.0	-4.1	-3.9	-3.6	-3.6	-2.9	-2.3	-3.0	-9.9	-4.0

Table 7C

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

France

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

	1996	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	6.3	1.5	3.8	3.7	1.1	-1.4	1.4	5.9	2.9	2.9	2.5	3.1	2.4	4.6	4.0	5.2	-8.7	11.1
2. Current taxes on income and wealth	9.5	5.7	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	1.8	-11.7	14.8
3. Social contributions	3.5	4.0	5.3	3.8	2.8	1.0	2.1	4.0	2.9	3.0	2.5	1.0	1.3	2.8	-1.4	-3.8	-3.6	3.2
4. Of which actual social contributions	3.1	4.0	5.6	3.6	2.6	0.6	2.0	3.9	2.8	3.1	2.6	1.1	1.4	3.1	-1.7	-4.4	-4.2	3.5
5. Other current revenue, including sales	3.7	7.6	6.9	6.0	6.0	0.6	2.4	2.8	-1.2	1.6	0.9	1.6	0.6	0.8	0.3	2.5	2.8	3.6
6. Total current revenue	5.4	4.0	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	1.0	-6.6	8.5
7. Government consumption expenditure	4.1	4.1	3.3	3.5	3.2	3.7	2.6	2.1	2.4	2.0	1.6	0.9	1.3	2.4	1.2	0.7	3.1	0.4
8. Collective consumption	6.0	3.2	2.9	2.6	2.8	4.4	1.8	2.4	2.8	2.1	0.3	0.0	0.9	2.7	1.7	0.8	3.0	0.4
9. Social transfers in kind	2.9	4.7	3.5	4.1	3.5	3.4	3.1	2.0	2.1	2.0	2.3	1.4	1.5	2.3	0.9	0.6	3.2	0.4
10. Compensation of employees	4.1	3.8	2.7	3.3	2.5	3.0	2.3	1.5	1.8	1.7	2.0	1.0	1.0	2.4	1.0	1.2	2.1	0.6
11. Intermediate consumption	7.0	6.6	2.7	2.1	2.3	6.4	3.5	1.6	3.0	2.3	-0.2	1.6	0.4	2.9	1.5	2.8	5.9	0.5
12. Social transfers other than in kind	3.2	2.3	4.9	4.4	3.4	5.8	3.1	3.0	3.6	3.0	2.0	1.6	1.6	1.6	2.1	2.9	12.4	-3.6
13. Social transfers in kind via market producers	5.2	6.7	5.0	5.4	4.1	3.8	3.2	2.5	2.7	2.5	2.9	1.6	2.6	2.1	1.0	1.9	3.6	0.4
14. Interest	6.2	1.5	0.8	8.6	9.8	-14.1	2.4	10.5	-1.8	-10.6	-5.0	-5.7	-6.2	-3.3	1.5	-13.4	-9.2	-1.3
15. Subsidies	3.5	2.1	4.5	7.1	8.1	18.8	5.5	-4.6	4.5	0.4	29.5	18.8	-0.3	2.2	9.2	8.7	-21.7	-7.0
16. Other current expenditure 1)	0.0	0.0	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	0.5	-0.2
17. Total current expenditure	4.2	3.8	3.8	4.3	3.8	4.2	2.9	2.4	2.7	1.9	2.2	1.9	1.5	1.6	2.2	2.1	5.2	-1.4
18. Gross saving 1)	0.6	0.0	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	-0.6	-6.4	5.2
19. Capital transfers received	12.6	20.8	-22.6	-7.0	-21.7	22.4	-25.4	66.3	-14.6	14.7	-4.0	33.1	-0.9	14.8	31.2	22.8	5.2	32.8
20. Total revenue	5.4	4.1	5.7	4.0	2.8	-2.9	3.1	5.5	3.4	3.3	1.9	2.0	1.4	3.8	2.5	1.2	-6.5	8.8
21. Gross fixed capital formation	1.5	9.4	2.5	5.5	2.6	4.8	0.6	-1.6	3.6	-0.3	-5.5	-6.0	0.3	1.8	5.1	9.8	1.7	0.7
22. Other capital expenditure 1)	-0.6	-0.3	0.0	0.0	0.2	0.1	-0.1	0.0	0.1	-0.1	-0.1	0.1	0.0	0.5	-0.6	0.0	0.1	-0.2
23. Total expenditure	2.9	3.6	3.8	4.4	4.1	4.2	2.6	2.1	3.0	1.6	1.5	1.5	1.4	2.5	1.3	2.6	4.9	-1.4
24. Tax burden	5.5	3.6	5.8	3.7	2.4	-3.9	3.3	5.9	4.0	3.6	2.0	2.2	1.6	4.4	2.7	0.5	-7.9	9.8
25. Net lending (+) or net borrowing (-)	1.2	0.3	0.9	-0.2	-0.6	-3.9	0.3	1.7	0.2	0.9	0.2	0.3	0.0	0.7	0.7	-0.7	-6.9	5.8

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	5.1	1.4	2.4	2.6	3.3	7.2	6.9	5.2	5.0	4.1	3.9	3.6	3.6	2.9	2.3	3.0	9.9	4.0
2. Interest payments (% of GDP)	3.4	3.0	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	1.4	1.4	1.3
3. Implicit interest rate 2)	:	5.3	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	1.5	1.3	1.2
4. Nominal GDP growth rate	3.3	4.0	4.7	5.0	2.6	-2.8	3.0	3.2	1.5	1.4	1.5	2.3	1.6	2.8	2.8	2.8	-7.1	8.4
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.1	1.4	2.4	2.6	3.3	7.2	6.9	5.2	5.0	4.1	3.9	3.6	3.6	2.9	2.3	3.0	9.9	4.0
6. Contribution of nominal GDP growth	:	-2.3	-3.0	-3.1	-1.7	2.0	-2.4	-2.6	-1.3	-1.2	-1.4	-2.1	-1.5	-2.7	-2.6	-2.7	7.5	-9.0
7. Stock-flow adjustment 3)	:	0.4	-2.2	0.4	2.6	5.1	-2.2	0.0	-0.9	-0.1	-1.0	-0.8	0.3	0.1	0.1	-0.3	1.1	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	-1.6	-0.2	-0.1	0.4	4.6	4.4	2.4	2.4	1.8	1.7	1.6	1.8	1.2	0.6	1.6	8.4	2.7
9. Snow-ball effect	:	0.7	-0.4	-0.4	1.2	4.5	0.1	0.1	1.3	1.1	0.7	-0.1	0.3	-1.0	-0.9	-1.2	8.9	-7.8
10. Stock-flow adjustment 3)	:	0.4	-2.2	0.4	2.6	5.1	-2.2	0.0	-0.9	-0.1	-1.0	-0.8	0.3	0.1	0.1	-0.3	1.1	0.4
(% of GDP)																		
11. Change in gross debt 5)	:	-0.5	-2.8	-0.1	4.2	14.3	2.2	2.6	2.8	2.8	1.5	0.7	2.4	0.4	-0.3	0.0	18.4	-4.6
12. Level of gross debt (end of year)	56.1	58.3	64.6	64.5	68.8	83.0	85.3	87.8	90.6	93.4	94.9	95.6	98.0	98.3	98.1	98.1	116.5	111.9

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	115.7	178.3	224.4	231.6	221.4	210.7	223.0	230.4	246.1	239.2	247.8	246.6	242.5	248.5	254.4	257.9	228.5	252.1
2. Current taxes on income and wealth	137.0	171.1	213.5	233.5	239.9	222.5	226.7	226.9	239.8	241.1	237.2	242.6	247.6	250.3	248.9	257.4	237.8	244.4
3. Social contributions	138.6	145.8	184.4	203.1	213.0	212.1	213.7	216.4	215.9	215.4	214.4	219.1	220.6	225.6	234.5	242.1	229.8	235.7
4. Of which actual social contributions	122.8	141.8	180.9	199.3	209.1	208.1	209.6	212.2	211.7	211.1	210.3	215.1	216.6	221.4	230.4	237.8	225.7	231.5
5. Other current revenue, including sales	39.6	47.8	59.3	61.1	63.1	63.9	66.6	67.2	67.4	71.0	73.3	73.1	73.7	73.4	76.6	80.1	78.6	80.7
6. Total current revenue	430.9	543.0	681.5	729.3	737.4	709.2	730.0	740.8	769.1	766.6	772.7	781.4	784.4	797.7	814.4	837.5	774.7	813.0
7. Government consumption expenditure	172.3	220.2	302.5	307.3	320.3	326.2	331.2	326.7	321.8	319.4	318.0	316.3	322.7	327.0	334.8	336.1	350.4	352.4
8. Collective consumption	76.9	93.8	127.9	128.9	135.7	137.7	140.9	140.9	138.4	137.1	134.1	132.2	136.7	138.5	141.7	142.2	148.2	149.0
9. Social transfers in kind	95.4	126.4	174.7	178.4	184.6	188.4	190.2	185.9	183.3	182.3	183.9	184.1	186.0	188.5	193.2	194.0	202.2	203.4
10. Compensation of employees	103.8	124.6	165.5	166.0	171.9	173.2	174.3	171.3	168.0	166.8	165.2	163.9	166.4	167.2	172.5	173.3	176.8	180.7
11. Intermediate consumption	44.9	59.2	78.2	81.4	86.1	88.7	90.5	90.7	90.9	91.9	91.8	92.8	96.4	98.8	101.2	102.4	108.4	107.7
12. Social transfers other than in kind	154.1	195.7	252.1	264.4	277.3	291.6	298.7	304.5	311.7	320.0	327.0	332.9	336.4	341.4	348.5	361.2	405.6	383.9
13. Social transfers in kind via market producers	18.4	28.0	41.9	42.5	43.4	45.5	46.2	44.4	43.3	43.5	44.3	43.9	44.4	45.1	46.1	45.8	48.3	47.4
14. Interest	109.7	75.9	68.9	76.7	80.4	69.5	68.9	76.7	83.8	77.9	74.5	68.1	66.4	65.5	64.6	60.3	60.5	62.3
15. Subsidies	17.4	16.4	16.9	17.2	17.5	20.4	22.1	22.6	24.6	26.9	29.5	27.6	29.3	26.6	26.9	28.2	43.6	28.2
16. Other current expenditure	13.1	25.7	32.5	35.1	36.3	36.6	36.2	36.4	36.6	38.0	36.8	36.3	37.3	35.4	38.6	38.5	38.9	37.6
17. Total current expenditure	461.4	525.5	656.0	683.4	712.9	725.5	737.0	746.5	759.0	764.9	769.1	765.6	776.6	780.0	798.4	809.6	882.1	847.8
18. Gross saving	-30.5	17.5	25.6	45.9	24.5	-16.3	-7.0	-5.7	10.1	1.7	3.6	15.8	7.8	17.7	16.1	27.9	-107.4	-34.8
19. Capital transfers received	7.9	4.6	4.4	4.5	4.0	16.2	6.2	10.7	4.8	9.1	6.8	9.3	7.1	6.6	4.0	3.9	7.6	3.7
20. Total revenue	438.9	547.7	685.9	733.8	741.4	725.4	736.2	751.5	773.9	775.7	779.5	790.7	791.5	804.3	818.5	841.4	782.4	816.8
21. Gross fixed capital formation	25.7	35.2	49.5	51.3	51.6	57.8	49.9	48.1	42.9	40.5	37.8	39.8	39.0	38.3	37.8	40.5	42.8	45.6
22. Other capital expenditure	23.0	17.0	36.6	20.9	18.9	22.9	17.6	16.2	19.9	16.3	20.7	27.6	16.6	28.5	21.2	20.6	39.1	22.4
23. Total expenditure	510.1	577.7	742.1	755.5	783.4	806.2	804.5	810.8	821.8	821.7	827.6	832.9	832.3	846.8	857.3	870.7	964.0	915.8
24. Tax burden	382.2	494.0	621.1	667.0	673.1	655.6	665.1	678.8	701.2	697.4	699.0	710.0	715.1	727.1	738.7	757.5	696.0	732.2
25. Net lending (+) or net borrowing (-)	-71.3	-30.1	-56.2	-21.6	-42.0	-80.8	-68.3	-59.2	-47.8	-46.0	-48.1	-42.2	-40.8	-42.5	-38.8	-29.3	-181.7	-99.0

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	11.7	14.4	14.5	14.3	13.5	13.4	13.8	14.0	15.1	14.8	15.2	14.9	14.3	14.3	14.4	14.4	14.0	14.4
2. Current taxes on income and wealth	13.9	13.8	13.7	14.5	14.6	14.1	14.1	13.8	14.8	14.9	14.6	14.7	14.6	14.4	14.1	14.4	14.6	13.9
3. Social contributions	14.0	11.7	11.9	12.6	13.0	13.4	13.3	13.1	13.3	13.4	13.2	13.2	13.0	13.0	13.3	13.5	14.1	13.4
4. Of which actual social contributions	12.4	11.4	11.6	12.3	12.8	13.2	13.0	12.9	13.0	13.1	12.9	13.0	12.8	12.7	13.0	13.3	13.8	13.2
5. Other current revenue, including sales	4.0	3.8	3.8	3.8	3.9	4.1	4.1	4.1	4.1	4.4	4.5	4.4	4.3	4.2	4.3	4.5	4.8	4.6
6. Total current revenue	43.6	43.7	43.9	45.2	45.0	45.0	45.3	44.9	47.3	47.5	47.5	47.2	46.3	45.9	46.1	46.9	47.5	46.3
7. Government consumption expenditure	17.4	17.7	19.5	19.0	19.6	20.7	20.6	19.8	19.8	19.8	19.5	19.1	19.0	18.8	19.0	18.8	21.5	20.1
8. Collective consumption	7.8	7.6	8.2	8.0	8.3	8.7	8.7	8.5	8.5	8.5	8.2	8.0	8.1	8.0	8.0	8.0	9.1	8.5
9. Social transfers in kind	9.6	10.2	11.2	11.0	11.3	11.9	11.8	11.3	11.3	11.3	11.3	11.1	11.0	10.9	10.9	10.9	12.4	11.6
10. Compensation of employees	10.5	10.0	10.7	10.3	10.5	11.0	10.8	10.4	10.3	10.3	10.2	9.9	9.8	9.6	9.8	9.7	10.8	10.3
11. Intermediate consumption	4.5	4.8	5.0	5.0	5.3	5.6	5.6	5.5	5.6	5.7	5.6	5.6	5.7	5.7	5.7	5.7	6.6	6.1
12. Social transfers other than in kind	15.6	15.8	16.2	16.4	16.9	18.5	18.5	18.5	19.2	19.8	20.1	20.1	19.8	19.7	19.7	20.2	24.9	21.9
13. Social transfers in kind via market producers	1.9	2.3	2.7	2.6	2.6	2.9	2.9	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.6	2.6	3.0	2.7
14. Interest	11.1	6.1	4.4	4.7	4.9	4.4	4.3	4.6	5.2	4.8	4.6	4.1	3.9	3.8	3.7	3.4	3.7	3.6
15. Subsidies	1.8	1.3	1.1	1.1	1.1	1.3	1.4	1.4	1.5	1.7	1.8	1.7	1.7	1.5	1.5	1.6	2.7	1.6
16. Other current expenditure	1.3	2.1	2.1	2.2	2.2	2.3	2.2	2.2	2.3	2.4	2.3	2.2	2.2	2.0	2.2	2.2	2.4	2.1
17. Total current expenditure	46.7	42.3	42.2	42.3	43.5	46.0	45.7	45.3	46.7	47.4	47.3	46.2	45.8	44.9	45.2	45.3	54.1	48.3
18. Gross saving	-3.1	1.4	1.6	2.8	1.5	-1.0	-0.4	-0.3	0.6	0.1	0.2	1.0	0.5	1.0	0.9	1.6	-6.6	-2.0
19. Capital transfers received	0.8	0.4	0.3	0.3	0.2	1.0	0.4	0.6	0.3	0.6	0.4	0.6	0.4	0.4	0.2	0.2	0.5	0.2
20. Total revenue	44.4	44.1	44.2	45.4	45.3	46.0	45.7	45.6	47.6	48.1	47.9	47.8	46.7	46.3	46.3	47.1	47.9	46.5
21. Gross fixed capital formation	2.6	2.8	3.2	3.2	3.2	3.7	3.1	2.9	2.6	2.5	2.3	2.4	2.3	2.2	2.1	2.3	2.6	2.6
22. Other capital expenditure	2.3	1.4	2.4	1.3	1.2	1.5	1.1	1.0	1.2	1.0	1.3	1.7	1.0	1.6	1.2	1.2	2.4	1.3
23. Total expenditure	51.6	46.5	47.8	46.8	47.8	51.1	49.9	49.2	50.6	51.0	50.9	50.3	49.1	48.8	48.5	48.7	59.1	52.2
24. Tax burden	38.7	39.8	40.0	41.3	41.1	41.6	41.3	41.2	43.2	43.2	42.9	42.9	42.2	41.9	41.8	42.4	42.7	41.7
25. Net lending (+) or net borrowing (-)	-7.2	-2.4	-3.6	-1.3	-2.6	-5.1	-4.2	-3.6	-2.9	-2.9	-3.0	-2.6	-2.4	-2.4	-2.2	-1.6	-11.1	-5.6

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	4.3	4.5	8.0	3.2	-4.4	-4.9	5.9	3.3	6.8	-2.8	3.6	-0.5	-1.6	2.5	2.4	1.4	-11.4	10.3
2. Current taxes on income and wealth	10.4	1.8	11.8	9.4	2.7	-7.2	1.9	0.1	5.7	0.5	-1.6	2.3	2.1	1.1	-0.6	3.4	-7.6	2.8
3. Social contributions	8.2	2.1	1.3	10.2	4.8	-0.4	0.7	1.3	-0.2	-0.2	-0.4	2.2	0.7	2.2	3.9	3.2	-5.1	2.6
4. Of which actual social contributions	18.8	2.1	1.3	10.2	4.9	-0.5	0.7	1.2	-0.2	-0.3	-0.4	2.2	0.7	2.2	4.1	3.2	-5.1	2.6
5. Other current revenue, including sales	8.5	2.0	3.3	3.0	3.4	1.2	4.2	0.8	0.3	5.4	3.2	-0.3	0.8	-0.4	4.5	4.6	-1.9	2.7
6. Total current revenue	7.9	2.8	6.8	7.0	1.1	-3.8	2.9	1.5	3.8	-0.3	0.8	1.1	0.4	1.7	2.1	2.8	-7.5	4.9
7. Government consumption expenditure	6.9	6.8	3.3	1.6	4.3	1.8	1.5	-1.3	-1.5	-0.7	-0.5	-0.5	2.0	1.3	2.4	0.4	4.2	0.6
8. Collective consumption	5.9	5.2	1.8	0.8	5.3	1.5	2.3	-0.1	-1.7	-0.9	-2.2	-1.4	3.3	1.4	2.3	0.3	4.2	0.6
9. Social transfers in kind	7.7	8.0	4.3	2.1	3.5	2.1	1.0	-2.3	-1.4	-0.6	0.9	0.1	1.0	1.3	2.5	0.4	4.2	0.6
10. Compensation of employees	9.1	4.7	4.6	0.3	3.5	0.7	0.7	-1.7	-2.0	-0.7	-0.9	-0.8	1.5	0.5	3.2	0.4	2.0	2.2
11. Intermediate consumption	5.2	7.0	-1.9	4.2	5.7	3.0	2.1	0.2	0.2	1.1	-0.1	1.1	3.9	2.5	2.4	1.2	5.9	-0.6
12. Social transfers other than in kind	7.5	2.8	4.1	4.9	4.9	5.2	2.4	1.9	2.4	2.6	2.2	1.8	1.0	1.5	2.1	3.7	12.3	-5.4
13. Social transfers in kind via market producers	7.1	16.2	2.7	1.5	2.0	4.9	1.6	-3.9	-2.6	0.4	2.0	-0.8	1.1	1.5	2.1	-0.6	5.4	-1.8
14. Interest	5.3	1.4	2.5	11.3	4.9	-13.6	-0.9	11.2	9.4	-7.1	-4.3	-8.6	-2.5	-1.4	-1.3	-6.7	0.3	3.0
15. Subsidies	-0.6	9.9	6.6	1.4	1.7	16.7	8.2	2.2	9.2	9.2	9.6	-6.4	6.2	-9.2	1.1	4.8	54.9	-35.4
16. Other current expenditure 1)	0.2	-0.1	-0.1	0.1	0.0	0.1	-0.1	0.0	0.0	0.1	-0.1	-0.1	0.0	-0.2	0.1	0.0	0.2	-0.2
17. Total current expenditure	7.3	4.3	3.1	4.2	4.3	1.8	1.6	1.3	1.7	0.8	0.6	-0.5	1.4	0.4	2.4	1.4	9.0	-3.9
18. Gross saving 1)	0.2	-0.7	1.5	1.2	-1.3	-2.5	0.6	0.1	1.0	-0.5	0.1	0.7	-0.5	0.6	-0.1	0.6	-8.1	4.6
19. Capital transfers received	-45.9	-17.4	-31.3	3.5	-11.8	304.4	-61.7	72.4	-54.8	88.5	-24.8	36.3	-24.4	-6.3	-38.9	-3.1	95.4	-51.0
20. Total revenue	6.9	2.6	6.4	7.0	1.0	-2.2	1.5	2.1	3.0	0.2	0.5	1.4	0.1	1.6	1.8	2.8	-7.0	4.4
21. Gross fixed capital formation	9.4	3.5	3.1	3.6	0.8	11.8	-13.5	-3.8	-10.8	-5.5	-6.7	5.2	-1.9	-1.9	-1.3	7.2	5.7	6.6
22. Other capital expenditure 1)	-0.9	-0.1	0.9	-1.1	-0.1	0.3	-0.4	-0.1	0.2	-0.2	0.3	0.4	-0.7	0.7	-0.4	0.0	1.2	-1.1
23. Total expenditure	5.6	4.1	5.2	1.8	3.7	2.9	-0.2	0.8	1.4	0.0	0.7	0.6	-0.1	1.7	1.2	1.6	10.7	-5.0
24. Tax burden	10.4	2.8	6.9	7.4	0.9	-2.6	1.4	2.1	3.3	-0.5	0.2	1.6	0.7	1.7	1.6	2.5	-8.1	5.2
25. Net lending (+) or net borrowing (-)	0.6	-0.7	0.5	2.3	-1.2	-2.6	0.9	0.6	0.6	0.1	-0.1	0.4	0.1	0.0	0.2	0.6	-9.5	5.5

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	7.2	3.2	3.6	1.3	2.6	5.1	4.2	3.6	2.9	2.9	3.0	2.6	2.4	2.4	2.2	1.6	11.1	5.6
2. Interest payments (% of GDP)	11.1	6.1	4.4	4.7	4.9	4.4	4.3	4.6	5.2	4.8	4.6	4.1	3.9	3.8	3.7	3.4	3.7	3.6
3. Implicit interest rate 2)	10.3	5.8	4.3	4.6	4.8	4.0	3.7	4.0	4.2	3.8	3.5	3.1	3.0	2.9	2.8	2.5	2.5	2.4
4. Nominal GDP growth rate	8.0	5.0	4.0	4.0	1.4	-3.7	2.2	2.3	-1.5	-0.7	0.9	1.7	2.4	2.4	1.7	1.2	-8.7	7.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.2	3.2	3.6	1.3	2.6	5.1	4.2	3.6	2.9	2.9	3.0	2.6	2.4	2.4	2.2	1.6	11.1	5.6
6. Contribution of nominal GDP growth	-8.7	-5.2	-4.1	-4.1	-1.5	4.1	-2.5	-2.7	1.8	0.9	-1.2	-2.3	-3.2	-3.2	-2.2	-1.6	12.9	-11.2
7. Stock-flow adjustment 3)	3.9	1.9	0.6	-0.1	1.1	1.3	0.8	-0.4	2.1	2.2	1.1	-0.4	0.3	0.1	0.7	0.0	0.1	0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.9	-2.9	-0.8	-3.4	-2.3	0.7	0.0	-1.1	-2.2	-2.0	-1.6	-1.6	-1.5	-1.3	-1.5	-1.7	7.4	2.1
9. Snow-ball effect	2.4	0.8	0.4	0.6	3.5	8.5	1.8	1.9	7.0	5.7	3.4	1.8	0.7	0.6	1.4	1.8	16.6	-7.6
10. Stock-flow adjustment 3)	3.9	1.9	0.6	-0.1	1.1	1.3	0.8	-0.4	2.1	2.2	1.1	-0.4	0.3	0.1	0.7	0.0	0.1	0.3
(% of GDP)																		
11. Change in gross debt 5)	2.5	-0.1	0.2	-2.9	2.3	10.4	2.6	0.5	6.8	6.0	2.9	-0.1	-0.5	-0.6	0.7	0.0	24.1	-5.3
12. Level of gross debt (end of year)	119.4	108.9	106.7	103.9	106.2	116.6	119.2	119.7	126.5	132.5	135.4	135.3	134.8	134.1	134.8	134.8	158.9	153.6

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 9A

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

Cyprus

(Mrd EURO-CYP)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	0.830	1.210	2.490	2.980	3.110	2.630	2.750	2.690	2.700	2.470	2.600	2.630	2.760	3.080	3.330	3.340	3.040	3.280
2. Current taxes on income and wealth	0.600	1.020	1.470	2.080	2.100	1.790	1.820	2.000	1.920	1.870	1.810	1.770	1.760	1.840	1.920	2.080	1.850	1.990
3. Social contributions	0.460	0.650	1.130	1.190	1.330	1.460	1.550	1.570	1.510	1.360	1.440	1.480	1.540	1.710	1.850	2.350	2.370	2.650
4. Of which actual social contributions	0.460	0.650	1.130	1.190	1.330	1.460	1.550	1.570	1.510	1.360	1.440	1.480	1.540	1.710	1.850	2.350	2.370	2.650
5. Other current revenue, including sales	0.410	0.520	0.770	0.850	0.880	0.860	0.980	0.850	0.840	0.860	1.090	1.100	1.010	1.010	1.080	1.190	1.420	1.650
6. Total current revenue	2.310	3.410	5.860	7.100	7.420	6.750	7.100	7.110	6.980	6.560	6.940	6.970	7.070	7.640	8.180	8.960	8.680	9.560
7. Government consumption expenditure	0.950	1.600	2.700	2.880	3.240	3.510	3.590	3.780	3.660	3.320	2.930	2.930	2.890	3.000	3.150	3.700	4.380	4.640
8. Collective consumption	0.560	0.890	1.540	1.630	1.840	2.000	2.010	2.130	2.040	1.660	1.490	1.500	1.470	1.450	1.620	1.820	2.160	2.290
9. Social transfers in kind	0.400	0.710	1.160	1.250	1.400	1.510	1.580	1.650	1.620	1.660	1.440	1.430	1.410	1.550	1.530	1.880	2.230	2.360
10. Compensation of employees	0.900	1.330	2.160	2.310	2.500	2.730	2.760	2.880	2.840	2.590	2.340	2.280	2.270	2.360	2.480	2.730	2.940	3.150
11. Intermediate consumption	0.100	0.350	0.670	0.730	0.810	0.890	0.860	0.870	0.800	0.720	0.630	0.680	0.650	0.720	0.810	1.180	1.530	1.610
12. Social transfers other than in kind	0.560	0.890	1.770	1.810	2.060	2.230	2.460	2.600	2.570	2.480	2.460	2.460	2.560	2.610	2.700	2.830	3.060	3.150
13. Social transfers in kind via market producers	0.000	0.000	0.020	0.020	0.020	0.030	0.020	0.010	0.010	0.010	0.000	0.000	0.010	0.010	0.010	0.010	0.420	0.580
14. Interest	0.150	0.340	0.470	0.490	0.500	0.430	0.380	0.420	0.610	0.620	0.560	0.570	0.500	0.510	0.510	0.550	0.490	0.450
15. Subsidies	0.060	0.130	0.080	0.070	0.070	0.030	0.060	0.090	0.090	0.100	0.080	0.070	0.100	0.060	0.060	0.070	0.070	0.080
16. Other current expenditure	0.210	0.200	0.360	0.440	0.560	0.510	0.460	0.530	0.530	0.400	0.400	0.460	0.400	0.460	0.460	0.570	1.220	0.490
17. Total current expenditure	1.970	3.230	5.520	5.880	6.520	6.850	7.000	7.400	7.460	6.920	6.470	6.530	6.490	6.730	7.030	7.940	9.730	9.510
18. Gross saving	0.340	0.170	0.340	1.230	0.900	-0.100	0.100	-0.290	-0.480	-0.350	0.480	0.440	0.590	0.910	1.150	1.010	-1.050	0.050
19. Capital transfers received	0.010	0.010	0.170	0.050	0.040	0.100	0.100	0.130	0.110	0.160	0.130	0.100	0.040	0.140	0.230	0.090	0.080	0.090
20. Total revenue	2.320	3.420	6.030	7.150	7.460	6.850	7.200	7.230	7.090	6.720	7.070	7.070	7.120	7.780	8.410	9.050	8.760	9.650
21. Gross fixed capital formation	0.340	0.350	0.540	0.540	0.600	0.780	0.810	0.780	0.570	0.410	0.360	0.390	0.470	0.540	1.220	0.370	0.350	0.420
22. Other capital expenditure	0.060	0.060	0.130	0.170	0.180	0.230	0.300	0.180	0.140	0.440	1.760	0.330	0.110	0.100	0.940	0.350	0.110	0.110
23. Total expenditure	2.380	3.650	6.190	6.580	7.300	7.860	8.110	8.360	8.170	7.770	8.590	7.240	7.060	7.380	9.180	8.670	10.190	10.040
24. Tax burden	1.910	2.890	5.130	6.320	6.610	5.940	6.160	6.290	6.170	5.730	5.880	5.900	6.110	6.670	7.150	7.800	7.290	7.950
25. Net lending (+) or net borrowing (-)	-0.060	-0.230	-0.160	0.560	0.160	-1.010	-0.910	-1.120	-1.080	-1.050	-1.520	-0.170	0.060	0.400	-0.780	0.380	-1.430	-0.390

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	10.9	11.5	15.6	17.0	16.3	14.1	14.2	13.6	13.9	13.7	14.9	14.7	14.6	15.3	15.7	15.2	14.9	15.0
2. Current taxes on income and wealth	7.8	9.7	9.2	11.9	11.1	9.6	9.4	10.1	9.9	10.4	10.4	9.9	9.3	9.2	9.1	9.5	9.1	9.1
3. Social contributions	6.1	6.1	7.1	6.8	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.5	8.7	10.7	11.6	12.1
4. Of which actual social contributions	6.1	6.1	7.1	6.8	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.5	8.7	10.7	11.6	12.1
5. Other current revenue, including sales	5.3	4.9	4.8	4.9	4.6	4.6	5.0	4.3	4.3	4.8	6.3	6.1	5.4	5.1	5.1	5.4	7.0	7.5
6. Total current revenue	30.1	32.1	36.6	40.6	39.1	36.2	36.6	35.9	35.9	36.5	39.9	39.1	37.5	38.1	38.7	40.8	42.5	43.8
7. Government consumption expenditure	12.4	15.1	16.9	16.4	17.1	18.8	18.5	19.1	18.8	18.5	16.8	16.4	15.3	15.0	14.9	16.9	21.5	21.3
8. Collective consumption	7.3	8.4	9.6	9.3	9.7	10.7	10.4	10.8	10.5	9.2	8.6	8.4	7.8	7.3	7.7	8.3	10.6	10.5
9. Social transfers in kind	5.2	6.7	7.3	7.1	7.3	8.1	8.1	8.3	8.3	9.2	8.3	8.0	7.5	7.7	7.2	8.6	10.9	10.8
10. Compensation of employees	11.7	12.5	13.5	13.2	13.2	14.6	14.2	14.6	14.6	14.4	13.4	12.8	12.0	11.8	11.7	12.5	14.4	14.4
11. Intermediate consumption	1.3	3.3	4.2	4.2	4.2	4.8	4.4	4.4	4.1	4.0	3.6	3.8	3.5	3.6	3.8	5.4	7.5	7.4
12. Social transfers other than in kind	7.3	8.4	11.0	10.4	10.8	11.9	12.7	13.1	13.2	13.8	14.2	13.8	13.6	13.0	12.8	12.9	15.0	14.4
13. Social transfers in kind via market producers	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.7
14. Interest	1.9	3.2	3.0	2.8	2.6	2.3	2.0	2.1	3.1	3.4	3.2	3.2	2.7	2.5	2.4	2.5	2.4	2.1
15. Subsidies	0.8	1.3	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	0.4	0.4
16. Other current expenditure	2.7	1.9	2.3	2.5	3.0	2.7	2.4	2.7	2.7	2.2	2.3	2.6	2.1	2.3	2.2	2.6	6.0	2.2
17. Total current expenditure	25.7	30.5	34.5	33.6	34.3	36.7	36.1	37.3	38.4	38.4	37.1	36.6	34.4	33.6	33.3	36.2	47.7	43.5
18. Gross saving	4.4	1.6	2.1	7.0	4.7	-0.5	0.5	-1.5	-2.5	-2.0	2.7	2.5	3.1	4.5	5.4	4.6	-5.2	0.3
19. Capital transfers received	0.1	0.1	1.0	0.3	0.2	0.5	0.5	0.6	0.5	0.9	0.7	0.6	0.2	0.7	1.1	0.4	0.4	0.4
20. Total revenue	30.2	32.2	37.7	40.8	39.3	36.7	37.1	36.5	36.4	37.4	40.6	39.7	37.7	38.8	39.8	41.2	42.9	44.2
21. Gross fixed capital formation	4.4	3.3	3.4	3.1	3.2	4.2	4.2	4.0	2.9	2.3	2.1	2.2	2.5	2.7	5.7	1.7	1.7	1.9
22. Other capital expenditure	0.8	0.6	0.8	1.0	0.9	1.2	1.6	0.9	0.7	2.4	10.1	1.8	0.6	0.5	4.4	1.6	0.5	0.5
23. Total expenditure	30.9	34.4	38.7	37.6	38.4	42.1	41.8	42.2	42.0	43.2	49.4	40.6	37.4	36.8	43.4	39.5	49.9	45.9
24. Tax burden	24.9	27.3	32.1	36.1	34.7	31.8	31.7	31.7	31.7	31.8	33.8	33.1	32.4	33.3	33.8	35.5	35.7	36.4
25. Net lending (+) or net borrowing (-)	-0.7	-2.2	-1.0	3.2	0.9	-5.4	-4.7	-5.7	-5.6	-5.8	-8.7	-1.0	0.3	2.0	-3.7	1.7	-7.0	-1.8

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	1.2	26.3	12.2	19.7	4.3	-15.2	4.6	-2.4	0.6	-8.6	5.0	1.2	5.0	11.6	8.2	0.3	-9.1	8.0
2. Current taxes on income and wealth	0.6	12.7	27.8	41.3	1.3	-14.9	1.6	9.8	-3.7	-2.6	-3.3	-2.6	-0.3	4.6	4.6	8.1	-10.9	7.2
3. Social contributions	6.4	7.6	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.2	10.7	8.0	27.2	0.8	11.9
4. Of which actual social contributions	6.4	7.6	1.6	5.9	11.5	9.9	6.0	0.9	-3.6	-9.8	6.0	2.7	4.2	10.7	8.0	27.2	0.8	11.9
5. Other current revenue, including sales	7.4	15.5	4.7	10.3	3.5	-2.0	13.2	-12.4	-1.4	1.5	27.5	0.4	-7.6	0.2	6.6	10.1	19.3	16.1
6. Total current revenue	3.2	16.6	12.3	21.2	4.5	-9.1	5.2	0.1	-1.8	-6.0	5.8	0.4	1.5	8.0	7.1	9.5	-3.1	10.2
7. Government consumption expenditure	10.1	2.3	10.5	6.5	12.6	8.2	2.5	5.2	-3.2	-9.2	-11.9	0.0	-1.3	4.0	4.9	17.5	18.5	6.0
8. Collective consumption	6.8	1.4	11.1	5.5	13.3	8.5	0.6	5.8	-4.2	-18.6	-10.3	0.4	-1.5	-1.2	11.3	12.5	18.5	6.0
9. Social transfers in kind	14.7	3.4	9.6	7.8	11.6	7.8	5.0	4.3	-2.0	2.6	-13.4	-0.4	-1.1	9.4	-1.1	22.7	18.5	6.0
10. Compensation of employees	9.7	8.9	7.9	7.0	8.3	9.0	1.3	4.3	-1.3	-8.8	-9.8	-2.6	-0.5	4.2	5.0	10.1	7.4	7.1
11. Intermediate consumption	0.2	-16.1	18.0	9.0	11.1	9.9	-3.6	1.3	-7.5	-10.3	-13.1	8.2	-3.2	10.1	11.8	46.8	29.2	5.7
12. Social transfers other than in kind	8.9	10.2	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	4.6	8.3	2.8
13. Social transfers in kind via market producers	-	-	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	41.2	4223.6	40.5
14. Interest	24.3	20.5	0.6	4.4	1.3	-13.5	-12.1	11.6	44.2	1.5	-10.3	1.7	-10.9	0.8	0.4	7.9	-10.7	-7.9
15. Subsidies	23.1	102.6	-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	17.0	5.8	7.0
16. Other current expenditure 1)	0.0	0.3	-0.2	0.3	0.4	-0.2	-0.4	0.3	0.0	-0.5	0.0	0.3	-0.5	0.2	-0.1	0.4	3.4	-3.8
17. Total current expenditure	9.7	10.1	5.8	6.4	11.0	5.0	2.3	5.6	0.8	-7.3	-6.5	0.9	-0.6	3.8	4.4	13.0	22.5	-2.3
18. Gross saving 1)	-1.7	1.8	2.1	4.9	-2.3	-5.3	1.0	-2.0	-1.0	0.5	4.7	-0.2	0.6	1.4	0.9	-0.8	-9.8	5.4
19. Capital transfers received	-31.8	81.0	-40.6	-72.5	-11.3	134.7	4.9	25.9	-17.1	52.4	-18.7	-22.9	-55.8	214.2	61.6	-60.1	-6.9	7.0
20. Total revenue	3.0	16.7	9.6	18.6	4.4	-8.3	5.2	0.4	-2.0	-5.1	5.2	0.0	0.7	9.3	8.1	7.6	-3.2	10.2
21. Gross fixed capital formation	20.6	16.9	5.1	0.0	10.7	30.9	3.0	-3.0	-27.9	-26.7	-12.6	7.6	19.6	15.8	125.2	-69.6	-4.7	20.1
22. Other capital expenditure 1)	-0.2	-0.2	0.2	0.2	0.0	0.3	0.3	-0.7	-0.2	1.7	7.7	-8.3	-1.3	0.0	3.9	-2.8	-1.1	0.0
23. Total expenditure	10.6	10.0	6.4	6.3	10.9	7.7	3.2	3.0	-2.3	-4.9	10.6	-15.7	-2.5	4.5	24.5	-5.6	17.6	-1.5
24. Tax burden	2.1	16.8	10.4	23.1	4.6	-10.1	3.8	2.0	-1.9	-7.2	2.6	0.4	3.6	9.2	7.1	9.1	-6.6	9.1
25. Net lending (+) or net borrowing (-)	-2.3	1.8	1.1	4.2	-2.4	-6.3	0.7	-1.0	0.1	-0.3	-2.9	7.8	1.3	1.7	-5.7	5.4	-8.7	5.2

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	0.7	2.1	1.0	-3.2	-0.9	5.4	4.7	5.7	5.6	5.8	8.7	1.0	-0.3	-2.0	3.7	-1.7	7.0	1.8
2. Interest payments (% of GDP)	1.9	3.2	3.0	2.8	2.6	2.3	2.0	2.1	3.1	3.4	3.2	3.2	2.7	2.5	2.4	2.5	2.4	2.1
3. Implicit interest rate 2)	:	6.1	5.0	5.2	5.3	5.0	3.7	3.9	4.7	4.0	3.0	3.0	2.6	2.6	2.7	2.6	2.3	1.9
4. Nominal GDP growth rate	9.4	7.8	7.9	9.4	8.6	-1.8	3.9	2.0	-1.8	-7.4	-3.3	2.4	5.9	6.2	5.5	3.8	-6.9	7.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	0.7	2.1	1.0	-3.2	-0.9	5.4	4.7	5.7	5.6	5.8	8.7	1.0	-0.3	-2.0	3.7	-1.7	7.0	1.8
6. Contribution of nominal GDP growth	:	-4.0	-4.7	-5.1	-4.3	0.8	-2.1	-1.1	1.2	6.5	3.5	-2.6	-6.0	-6.0	-4.9	-3.7	7.1	-7.6
7. Stock-flow adjustment 3)	:	3.5	-0.5	3.1	-3.4	2.5	-0.5	5.0	7.6	11.3	-7.0	-0.1	2.1	-1.5	7.9	0.4	6.1	-4.9
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.2	-1.1	-1.9	-6.0	-3.5	3.1	2.7	3.5	2.4	2.4	5.5	-2.2	-3.0	-4.5	1.3	-4.2	4.6	-0.3
9. Snow-ball effect	:	-0.8	-1.7	-2.3	-1.6	3.1	-0.1	1.0	4.4	9.9	6.7	0.6	-3.3	-3.5	-2.5	-1.2	9.5	-5.5
10. Stock-flow adjustment 3)	:	3.5	-0.5	3.1	-3.4	2.5	-0.5	5.0	7.6	11.3	-7.0	-0.1	2.1	-1.5	7.9	0.4	6.1	-4.9
(% of GDP)																		
11. Change in gross debt 5)	:	1.6	-4.2	-5.2	-8.5	8.7	2.1	9.5	14.4	23.6	5.3	-1.7	-4.1	-9.5	6.7	-5.1	20.2	-10.7
12. Level of gross debt (end of year)	49.0	57.3	59.3	54.0	45.5	54.3	56.4	65.9	80.3	104.0	109.2	107.5	103.4	93.9	100.6	95.5	115.7	105.0

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

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

3) Line 7 = line 10.

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

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

Table 10A

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

Latvia	(Mrd EURO-LVL)																	
	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	0.530	0.850	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	4.320	3.900	4.250
2. Current taxes on income and wealth	0.270	0.490	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	2.130	1.940	2.110
3. Social contributions	0.450	0.680	1.420	1.830	2.040	1.810	1.590	1.790	1.950	1.990	2.050	2.110	2.150	2.360	2.770	3.050	2.870	3.010
4. Of which actual social contributions	0.450	0.670	1.380	1.770	1.940	1.740	1.550	1.760	1.900	1.930	1.980	2.030	2.070	2.260	2.660	2.900	2.730	2.870
5. Other current revenue, including sales	0.140	0.300	1.090	1.150	1.250	1.300	1.330	1.390	1.420	1.410	1.370	1.400	1.460	1.550	1.730	1.890	1.760	1.790
6. Total current revenue	1.380	2.310	6.010	7.560	8.130	6.540	6.450	7.150	7.800	8.120	8.400	8.740	9.270	9.960	10.800	11.390	10.470	11.160
7. Government consumption expenditure	0.960	1.430	2.950	3.990	4.820	3.610	3.320	3.720	3.830	4.040	4.160	4.430	4.560	4.890	5.270	5.560	5.880	6.110
8. Collective consumption	0.490	0.750	1.590	2.310	2.710	1.920	1.790	2.050	2.120	2.210	2.290	2.390	2.430	2.540	2.720	2.890	3.090	3.340
9. Social transfers in kind	0.470	0.690	1.370	1.680	2.110	1.690	1.530	1.670	1.710	1.820	1.880	2.040	2.130	2.350	2.550	2.670	2.780	2.770
10. Compensation of employees	0.420	0.730	1.650	2.310	2.860	2.320	1.910	1.990	2.060	2.200	2.330	2.480	2.620	2.840	3.090	3.310	3.470	3.600
11. Intermediate consumption	0.310	0.460	1.100	1.310	1.590	1.240	1.270	1.430	1.420	1.510	1.530	1.580	1.550	1.640	1.750	1.940	2.040	2.110
12. Social transfers other than in kind	0.470	0.840	1.370	1.590	1.970	2.440	2.370	2.270	2.250	2.360	2.410	2.560	2.670	2.790	2.990	3.230	3.680	3.770
13. Social transfers in kind via market producers	0.000	0.000	0.100	0.160	0.200	0.190	0.190	0.220	0.240	0.250	0.250	0.300	0.350	0.370	0.400	0.390	0.400	0.430
14. Interest	0.030	0.060	0.080	0.090	0.140	0.290	0.320	0.360	0.370	0.340	0.340	0.320	0.260	0.250	0.210	0.210	0.220	0.230
15. Subsidies	0.040	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	0.290	0.310	0.350	0.310
16. Other current expenditure	0.060	0.100	0.790	0.720	1.010	0.680	0.770	0.470	0.690	0.640	0.780	0.690	0.740	0.800	0.980	0.980	1.130	1.000
17. Total current expenditure	1.330	2.270	5.190	6.370	8.100	7.480	7.080	6.960	7.330	7.640	8.050	8.240	8.500	9.030	9.710	10.370	11.300	11.460
18. Gross saving	0.050	0.050	0.820	1.190	0.030	-0.940	-0.640	0.190	0.470	0.470	0.350	0.500	0.770	0.930	1.090	1.030	-0.830	-0.290
19. Capital transfers received	0.010	0.050	0.170	0.160	0.210	0.210	0.290	0.330	0.390	0.370	0.380	0.360	0.210	0.270	0.430	0.400	0.400	0.400
20. Total revenue	1.390	2.360	6.180	7.710	8.350	6.750	6.730	7.480	8.190	8.490	8.780	9.100	9.480	10.230	11.230	11.790	10.870	11.570
21. Gross fixed capital formation	0.080	0.120	0.830	1.340	1.290	0.930	0.830	1.020	1.110	1.020	1.080	1.160	0.880	1.230	1.610	1.500	1.500	1.540
22. Other capital expenditure	0.030	0.160	0.250	0.140	-0.010	0.160	0.370	0.370	0.060	0.100	0.030	0.050	0.060	0.180	0.150	-0.010	0.180	-0.010
23. Total expenditure	1.450	2.550	6.270	7.840	9.390	8.560	8.290	8.350	8.500	8.760	9.160	9.450	9.440	10.440	11.470	11.850	12.980	12.990
24. Tax burden	1.240	2.010	4.920	6.400	6.820	5.200	5.110	5.760	6.370	6.680	7.010	7.310	7.780	8.380	9.040	9.430	8.650	9.310
25. Net lending (+) or net borrowing (-)	-0.060	-0.190	-0.090	-0.130	-1.040	-1.810	-1.560	-0.870	-0.310	-0.280	-0.370	-0.350	0.040	-0.210	-0.240	-0.060	-2.100	-1.420

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	13.0	12.4	12.6	12.0	10.8	11.2	12.3	12.2	12.6	13.0	13.3	13.6	14.2	14.0	14.3	14.2	13.5	13.6
2. Current taxes on income and wealth	6.6	7.2	7.9	8.3	9.0	7.0	7.4	7.3	7.7	7.7	7.8	7.8	8.4	8.6	7.4	7.0	6.7	6.7
3. Social contributions	11.1	10.0	8.3	8.1	8.4	9.6	8.8	8.8	8.9	8.7	8.7	8.6	8.6	8.8	9.5	10.0	10.0	9.6
4. Of which actual social contributions	11.0	9.8	8.1	7.9	7.9	9.2	8.6	8.7	8.7	8.5	8.4	8.3	8.2	8.4	9.1	9.5	9.5	9.2
5. Other current revenue, including sales	3.5	4.3	6.4	5.1	5.1	6.9	7.4	6.9	6.5	6.2	5.8	5.7	5.8	5.8	5.9	6.2	6.1	5.7
6. Total current revenue	34.1	33.8	35.2	33.5	33.3	34.6	35.9	35.2	35.6	35.6	35.5	35.8	37.0	37.2	37.2	37.4	36.4	35.7
7. Government consumption expenditure	23.6	21.0	17.3	17.7	19.7	19.1	18.5	18.3	17.5	17.7	17.6	18.2	18.2	18.2	18.1	18.2	20.4	19.5
8. Collective consumption	12.0	10.9	9.3	10.2	11.1	10.1	10.0	10.1	9.7	9.7	9.7	9.8	9.7	9.5	9.4	9.5	10.8	10.7
9. Social transfers in kind	11.6	10.0	8.0	7.4	8.6	9.0	8.5	8.2	7.8	8.0	7.9	8.4	8.5	8.8	8.8	8.8	9.7	8.9
10. Compensation of employees	10.3	10.7	9.6	10.2	11.7	12.3	10.6	9.8	9.4	9.6	9.8	10.2	10.5	10.6	10.6	10.9	12.1	11.5
11. Intermediate consumption	7.7	6.8	6.5	5.8	6.5	6.6	7.1	7.0	6.5	6.6	6.5	6.5	6.2	6.1	6.0	6.4	7.1	6.7
12. Social transfers other than in kind	11.7	12.2	8.0	7.0	8.1	12.9	13.2	11.2	10.3	10.4	10.2	10.5	10.6	10.4	10.3	10.6	12.8	12.0
13. Social transfers in kind via market producers	0.0	0.0	0.6	0.7	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.4	1.4	1.4	1.3	1.4	1.4
14. Interest	0.8	0.9	0.5	0.4	0.6	1.6	1.8	1.8	1.7	1.5	1.5	1.3	1.0	0.9	0.7	0.7	0.8	0.7
15. Subsidies	1.1	1.0	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	1.0	1.2	1.0
16. Other current expenditure	1.4	1.5	4.6	3.2	4.1	3.6	4.3	2.3	3.2	2.8	3.3	2.8	3.0	3.0	3.4	3.2	3.9	3.2
17. Total current expenditure	33.0	33.1	30.4	28.2	33.2	39.6	39.4	34.2	33.4	33.5	34.1	33.7	33.9	33.7	33.4	34.0	39.3	36.6
18. Gross saving	1.2	0.7	4.8	5.3	0.1	-5.0	-3.5	1.0	2.1	2.1	1.5	2.0	3.1	3.5	3.7	3.4	-2.9	-0.9
19. Capital transfers received	0.2	0.7	1.0	0.7	0.9	1.1	1.6	1.6	1.8	1.6	1.6	1.5	0.8	1.0	1.5	1.3	1.4	1.3
20. Total revenue	34.3	34.5	36.2	34.2	34.2	35.7	37.5	36.8	37.4	37.2	37.1	37.3	37.8	38.2	38.7	38.7	37.8	37.0
21. Gross fixed capital formation	2.1	1.8	4.9	5.9	5.3	4.9	4.6	5.0	5.1	4.5	4.6	4.8	3.5	4.6	5.5	4.9	5.2	4.9
22. Other capital expenditure	0.7	2.3	1.5	0.6	0.0	0.9	2.1	1.8	0.3	0.4	0.1	0.2	0.3	0.7	0.5	0.0	0.6	0.0
23. Total expenditure	35.7	37.2	36.7	34.7	38.5	45.3	46.1	41.1	38.8	38.4	38.7	38.7	37.6	39.0	39.5	38.9	45.1	41.5
24. Tax burden	30.6	29.3	28.8	28.3	28.0	27.6	28.4	28.3	29.1	29.3	29.6	29.9	31.0	31.3	31.1	31.0	30.1	29.7
25. Net lending (+) or net borrowing (-)	-1.4	-2.7	-0.5	-0.6	-4.3	-9.6	-8.7	-4.3	-1.4	-1.2	-1.6	-1.4	0.2	-0.8	-0.8	-0.2	-7.3	-4.5

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	10.9	0.9	28.6	26.0	-2.7	-19.9	4.1	12.6	11.3	7.1	6.5	5.3	7.2	5.7	10.6	3.9	-9.8	9.1
2. Current taxes on income and wealth	17.0	5.8	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	-0.9	-8.9	8.6
3. Social contributions	8.2	3.0	28.1	28.9	11.7	-11.4	-12.0	12.9	8.5	2.3	3.1	2.8	2.0	9.4	17.4	10.3	-5.9	5.0
4. Of which actual social contributions	8.3	3.5	27.7	28.8	9.3	-10.1	-10.8	13.5	7.9	1.6	2.5	2.4	1.8	9.3	17.7	9.3	-5.9	5.0
5. Other current revenue, including sales	60.1	-6.7	46.3	5.0	9.2	3.6	2.4	5.1	1.8	-0.7	-2.9	2.6	4.0	5.9	11.6	9.7	-6.8	1.7
6. Total current revenue	16.3	1.5	32.3	25.7	7.6	-19.6	-1.4	10.9	9.1	4.0	3.5	4.0	6.0	7.5	8.4	5.5	-8.1	6.6
7. Government consumption expenditure	7.5	1.5	21.6	35.0	20.8	-25.1	-7.9	11.9	3.0	5.4	3.1	6.5	2.8	7.3	7.8	5.5	5.7	4.0
8. Collective consumption	11.0	-2.6	23.9	45.5	17.5	-29.3	-6.4	14.1	3.4	4.6	3.4	4.4	1.6	4.4	7.4	6.2	7.0	8.0
9. Social transfers in kind	3.9	6.3	18.9	22.8	25.3	-19.6	-9.5	9.3	2.4	6.5	2.8	9.0	4.1	10.6	8.2	4.8	4.2	-0.4
10. Compensation of employees	16.9	6.9	23.6	40.0	23.7	-18.6	-17.9	4.4	3.3	6.7	5.9	6.6	5.7	8.3	8.9	7.1	4.9	3.7
11. Intermediate consumption	3.6	0.6	18.0	18.5	22.0	-22.3	2.5	12.2	-0.6	6.7	1.1	3.2	-2.0	6.0	6.6	10.9	5.3	3.5
12. Social transfers other than in kind	21.5	-7.7	19.3	16.0	24.0	23.8	-2.7	-4.3	-0.9	5.0	2.3	5.9	4.3	4.6	7.1	8.1	14.0	2.3
13. Social transfers in kind via market producers	-	-	12.9	65.0	22.3	-4.2	1.4	15.3	6.9	4.3	0.6	21.5	16.5	4.8	7.7	-2.2	2.0	8.0
14. Interest	91.3	61.4	4.7	9.3	65.5	107.8	9.6	11.7	2.4	-6.4	0.0	-5.8	-19.6	-3.6	-15.3	-1.2	4.0	7.0
15. Subsidies	-19.5	-20.6	50.2	86.0	70.3	-7.3	-20.1	-14.2	45.9	11.1	18.8	-24.3	-2.8	14.1	-14.5	5.1	14.7	-12.8
16. Other current expenditure 1)	-1.1	-0.1	0.8	-1.4	1.0	-0.5	0.7	-1.9	0.8	-0.4	0.5	-0.5	0.2	0.0	0.4	-0.2	0.7	-0.7
17. Total current expenditure	12.2	-0.4	24.7	22.7	27.3	-7.7	-5.3	-1.8	5.4	4.2	5.4	2.3	3.1	6.3	7.5	6.8	9.0	1.4
18. Gross saving 1)	1.2	0.6	2.0	0.5	-5.2	-5.1	1.4	4.5	1.2	-0.1	-0.6	0.6	1.0	0.4	0.3	-0.4	-6.2	1.9
19. Capital transfers received	418.6	3.5	19.3	-8.2	35.4	-1.0	35.0	15.6	18.0	-4.9	2.2	-4.0	-42.1	27.4	61.1	-8.2	1.3	0.0
20. Total revenue	18.0	1.5	31.9	24.8	8.2	-19.1	-0.3	11.1	9.5	3.6	3.5	3.7	4.1	7.9	9.8	5.0	-7.8	6.4
21. Gross fixed capital formation	41.0	9.6	77.6	60.8	-3.4	-28.5	-9.9	22.8	8.2	-7.8	5.4	8.0	-24.4	39.5	31.3	-7.1	0.0	3.0
22. Other capital expenditure 1)	0.2	-0.4	0.6	-0.9	-0.6	0.9	1.2	-0.2	-1.6	0.2	-0.3	0.1	0.0	0.4	-0.1	-0.6	0.7	-0.7
23. Total expenditure	14.7	-0.5	32.0	25.0	19.7	-8.8	-3.2	0.7	1.8	3.1	4.5	3.2	-0.2	10.6	9.9	3.3	9.5	0.1
24. Tax burden	11.3	2.9	29.4	30.2	6.6	-23.7	-1.8	12.7	10.7	4.8	4.9	4.3	6.5	7.7	7.8	4.4	-8.3	7.6
25. Net lending (+) or net borrowing (-)	1.0	1.0	-0.1	0.0	-3.7	-5.3	0.9	4.4	2.9	0.2	-0.4	0.2	1.6	-0.9	0.0	0.6	-7.1	2.8

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	1.4	2.0	0.5	0.6	4.3	9.6	8.7	4.3	1.4	1.2	1.6	1.4	-0.2	0.8	0.8	0.2	7.3	4.5
2. Interest payments (% of GDP)	0.8	0.9	0.5	0.4	0.6	1.6	1.8	1.8	1.7	1.5	1.5	1.3	1.0	0.9	0.7	0.7	0.8	0.7
3. Implicit interest rate 2)	:	8.2	4.8	5.0	7.4	6.5	4.6	4.2	4.1	3.7	3.8	3.3	2.9	2.5	2.0	1.9	1.9	1.9
4. Nominal GDP growth rate	14.0	8.7	25.8	32.2	8.0	-22.6	-4.9	13.1	7.9	4.0	3.7	3.3	2.6	6.9	8.4	4.9	-5.6	8.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.4	2.0	0.5	0.6	4.3	9.6	8.7	4.3	1.4	1.2	1.6	1.4	-0.2	0.8	0.8	0.2	7.3	4.5
6. Contribution of nominal GDP growth	:	-1.0	-2.5	-2.5	-0.6	5.4	1.9	-5.6	-3.2	-1.6	-1.4	-1.3	-1.0	-2.6	-3.1	-1.7	2.2	-3.5
7. Stock-flow adjustment 3)	:	0.8	0.0	0.3	6.5	3.3	0.6	-2.9	0.3	-1.7	1.2	-4.4	4.7	0.2	0.2	1.2	-3.3	-0.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.6	1.0	0.1	0.2	3.7	8.0	6.9	2.5	-0.3	-0.3	0.1	0.1	-1.2	-0.2	0.1	-0.5	6.6	3.8
9. Snow-ball effect	:	-0.1	-2.0	-2.1	0.0	7.0	3.7	-3.8	-1.5	-0.1	0.0	0.0	0.1	-1.7	-2.3	-1.0	3.0	-2.7
10. Stock-flow adjustment 3)	:	0.8	0.0	0.3	6.5	3.3	0.6	-2.9	0.3	-1.7	1.2	-4.4	4.7	0.2	0.2	1.2	-3.3	-0.5
(% of GDP)																		
11. Change in gross debt 5)	:	1.8	-1.9	-1.6	10.2	18.3	11.1	-4.2	-1.5	-2.2	1.3	-4.3	3.6	-1.6	-2.0	-0.3	6.2	0.6
12. Level of gross debt (end of year)	13.9	13.9	10.1	8.5	18.6	36.9	48.1	43.9	42.4	40.3	41.6	37.3	40.9	39.3	37.2	36.9	43.1	43.7

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

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

3) Line 7 = line 10.

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

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

Table 11A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Lithuania****(Mrd EURO-LTL)**

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	0.93	1.67	2.72	3.38	3.79	3.11	3.32	3.63	3.72	3.84	4.08	4.34	4.53	4.89	5.22	5.61	5.27	5.79
2. Current taxes on income and wealth	0.65	1.12	2.30	2.63	3.02	1.60	1.29	1.36	1.61	1.74	1.84	2.03	2.19	2.28	2.57	4.24	3.78	4.24
3. Social contributions	0.56	1.36	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	4.87	4.57	5.02
4. Of which actual social contributions	0.56	1.36	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	4.42	4.86
5. Other current revenue, including sales	0.42	0.71	0.67	0.84	1.07	1.01	1.23	1.26	1.33	1.33	1.38	1.48	1.50	1.48	1.65	1.83	1.68	1.77
6. Total current revenue	2.56	4.87	7.96	9.59	11.10	9.24	9.24	9.83	10.39	10.80	11.47	12.31	13.07	13.96	15.33	16.55	15.30	16.82
7. Government consumption expenditure	1.86	3.00	4.61	5.07	6.10	5.72	5.56	5.74	5.83	5.84	6.08	6.43	6.61	6.90	7.46	8.24	9.15	9.15
8. Collective consumption	1.07	1.53	2.16	2.34	2.72	2.33	2.37	2.40	2.53	2.53	2.69	2.78	2.83	2.91	3.12	3.40	4.02	3.65
9. Social transfers in kind	0.79	1.46	2.44	2.73	3.38	3.39	3.19	3.33	3.30	3.31	3.39	3.64	3.78	3.99	4.35	4.83	5.13	5.50
10. Compensation of employees	0.75	1.61	2.50	2.83	3.48	3.41	3.07	3.21	3.25	3.35	3.47	3.62	3.81	4.02	4.42	4.96	5.35	5.33
11. Intermediate consumption	0.70	0.97	1.40	1.48	1.82	1.52	1.78	1.61	1.67	1.64	1.73	1.89	1.86	1.95	1.99	2.13	2.47	2.47
12. Social transfers other than in kind	0.63	1.53	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	5.89	6.93	6.86
13. Social transfers in kind via market producers	0.13	0.19	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	0.90	0.96	0.98
14. Interest	0.03	0.23	0.17	0.19	0.21	0.33	0.51	0.58	0.66	0.62	0.58	0.57	0.52	0.47	0.40	0.43	0.26	0.28
15. Subsidies	0.08	0.10	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	0.54	0.15
16. Other current expenditure	0.01	0.02	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	0.74	0.74
17. Total current expenditure	2.33	4.66	7.15	8.41	10.54	10.78	10.39	10.53	10.73	10.78	10.97	11.45	11.91	12.48	13.84	15.30	17.25	16.80
18. Gross saving	0.24	0.21	0.81	1.17	0.57	-1.54	-1.15	-0.70	-0.34	0.02	0.50	0.87	1.16	1.47	1.49	1.25	-1.95	0.02
19. Capital transfers received	0.00	-0.03	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	0.47	0.49	0.51
20. Total revenue	2.56	4.84	8.20	10.00	11.45	9.64	9.95	10.52	11.02	11.52	12.47	13.00	13.38	14.21	15.68	17.02	15.79	17.33
21. Gross fixed capital formation	0.25	0.32	1.03	1.57	1.76	1.19	1.39	1.48	1.33	1.31	1.29	1.38	1.18	1.37	1.47	1.51	1.60	1.82
22. Other capital expenditure	0.11	0.29	0.08	0.25	0.16	0.12	0.10	1.30	0.02	0.34	0.43	0.28	0.21	0.17	0.10	0.09	0.09	0.08
23. Total expenditure	2.68	5.27	8.26	10.24	12.45	12.09	11.88	13.31	12.07	12.44	12.69	13.10	13.29	14.02	15.41	16.89	18.94	18.70
24. Tax burden	2.15	4.12	7.26	8.72	10.00	8.13	7.93	8.51	9.00	9.43	10.05	10.81	11.54	12.46	13.66	14.69	13.88	15.05
25. Net lending (+) or net borrowing (-)	-0.12	-0.43	-0.07	-0.24	-1.01	-2.45	-1.93	-2.80	-1.05	-0.91	-0.23	-0.10	0.09	0.19	0.27	0.13	-3.15	-1.37

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	12.0	12.5	11.3	11.6	11.6	11.6	11.9	11.6	11.2	11.0	11.2	11.6	11.7	11.6	11.5	11.6	11.6	11.6
2. Current taxes on income and wealth	8.4	8.4	9.5	9.1	9.2	5.9	4.6	4.4	4.8	5.0	5.0	5.4	5.6	5.4	5.7	8.8	8.3	8.5
3. Social contributions	7.2	10.2	9.4	9.4	9.9	13.1	12.2	11.5	11.2	11.1	11.4	11.9	12.5	12.5	13.0	10.1	10.1	10.0
4. Of which actual social contributions	7.2	10.2	9.1	9.1	9.5	12.6	11.8	11.1	10.8	10.8	11.1	11.6	12.1	12.2	12.7	9.7	9.7	9.7
5. Other current revenue, including sales	5.4	5.3	2.8	2.9	3.3	3.7	4.4	4.0	4.0	3.8	3.8	4.0	3.9	3.5	3.6	3.8	3.7	3.5
6. Total current revenue	33.0	36.4	33.1	33.0	34.0	34.3	33.1	31.5	31.2	30.9	31.4	33.0	33.6	33.0	33.9	34.2	33.7	33.6
7. Government consumption expenditure	24.0	22.4	19.1	17.4	18.7	21.2	19.9	18.4	17.5	16.7	16.6	17.2	17.0	16.3	16.5	17.0	20.2	18.3
8. Collective consumption	13.8	11.5	9.0	8.0	8.3	8.7	8.5	7.7	7.6	7.2	7.3	7.5	7.3	6.9	6.9	7.0	8.9	7.3
9. Social transfers in kind	10.2	10.9	10.1	9.4	10.3	12.6	11.4	10.7	9.9	9.5	9.3	9.8	9.7	9.4	9.6	10.0	11.3	11.0
10. Compensation of employees	9.6	12.0	10.4	9.8	10.6	12.7	11.0	10.3	9.7	9.6	9.5	9.7	9.8	9.5	9.8	10.3	11.8	10.6
11. Intermediate consumption	9.1	7.3	5.8	5.1	5.6	5.7	6.4	5.1	5.0	4.7	4.7	5.1	4.8	4.6	4.4	4.4	5.4	4.9
12. Social transfers other than in kind	8.2	11.5	9.2	9.7	11.5	16.2	14.3	12.5	12.0	11.3	10.9	10.9	11.0	10.9	11.8	12.2	15.3	13.7
13. Social transfers in kind via market producers	1.6	1.4	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	1.9	2.1	2.0
14. Interest	0.3	1.7	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.1	0.9	0.9	0.6	0.6
15. Subsidies	1.0	0.8	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	1.2	0.3
16. Other current expenditure	0.1	0.1	1.3	1.3	1.5	1.7	1.3	1.6	1.4	1.6	1.4	1.5	1.7	1.4	1.6	1.7	1.6	1.5
17. Total current expenditure	30.0	34.8	29.7	29.0	32.2	40.0	37.1	33.7	32.2	30.8	30.0	30.7	30.6	29.5	30.6	31.7	38.0	33.6
18. Gross saving	3.0	1.6	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	-4.3	0.0
19. Capital transfers received	0.0	-0.2	1.0	1.4	1.0	1.5	2.5	2.2	1.9	2.1	2.7	1.9	0.8	0.6	0.8	1.0	1.1	1.0
20. Total revenue	33.0	36.2	34.0	34.4	35.0	35.8	35.6	33.7	33.1	32.9	34.1	34.8	34.4	33.6	34.6	35.2	34.8	34.6
21. Gross fixed capital formation	3.2	2.4	4.3	5.4	5.4	4.4	5.0	4.7	4.0	3.8	3.5	3.7	3.0	3.2	3.2	3.1	3.5	3.6
22. Other capital expenditure	1.4	2.1	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	0.2
23. Total expenditure	34.6	39.4	34.3	35.3	38.1	44.9	42.5	42.6	36.2	35.5	34.7	35.1	34.2	33.2	34.0	34.9	41.8	37.4
24. Tax burden	27.6	30.8	30.1	30.0	30.6	30.2	28.4	27.2	27.0	27.0	27.5	29.0	29.7	29.5	30.2	30.4	30.6	30.1
25. Net lending (+) or net borrowing (-)	-1.5	-3.2	-0.3	-0.8	-3.1	-9.1	-6.9	-9.0	-3.1	-2.6	-0.6	-0.3	0.2	0.5	0.6	0.3	-6.9	-2.7

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	20.3	-4.1	15.7	24.0	12.2	-17.8	6.6	9.3	2.6	3.1	6.2	6.5	4.4	8.0	6.6	7.5	-6.2	10.0
2. Current taxes on income and wealth	19.1	-3.5	22.4	14.5	14.5	-47.0	-19.0	5.0	18.3	8.0	5.8	10.6	8.0	4.1	12.4	65.3	-10.9	12.1
3. Social contributions	33.5	6.0	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	-17.4	-6.2	9.9
4. Of which actual social contributions	33.5	6.1	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	-6.2	9.9
5. Other current revenue, including sales	40.5	12.9	-12.4	25.2	27.2	-5.6	21.6	2.6	5.6	0.1	4.0	6.9	1.3	-1.4	11.6	10.6	-7.7	4.9
6. Total current revenue	26.2	1.0	15.0	20.4	15.8	-16.8	0.0	6.4	5.7	4.0	6.2	7.3	6.2	6.8	9.8	8.0	-7.5	9.9
7. Government consumption expenditure	25.6	-0.4	18.5	10.0	20.4	-6.2	-2.7	3.1	1.6	0.1	4.1	5.8	2.8	4.3	8.2	10.3	11.1	-0.1
8. Collective consumption	22.8	20.1	22.7	7.9	16.7	-14.5	1.7	1.4	5.5	-0.3	6.3	3.7	1.5	2.9	7.2	9.1	18.2	-9.3
9. Social transfers in kind	29.3	-15.6	15.0	11.9	23.6	0.4	-5.8	4.4	-1.1	0.4	2.5	7.4	3.8	5.4	9.0	11.2	6.2	7.2
10. Compensation of employees	35.7	-5.2	16.3	13.2	22.6	-1.9	-10.1	4.6	1.4	3.0	3.7	4.2	5.5	5.5	10.0	12.0	8.0	-0.5
11. Intermediate consumption	18.8	9.8	20.0	6.0	22.6	-16.3	16.6	-9.6	3.8	-1.7	5.7	9.0	-1.2	4.5	2.3	6.7	16.0	0.0
12. Social transfers other than in kind	31.4	-1.1	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	10.0	17.5	-1.0
13. Social transfers in kind via market producers	42.7	-16.6	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	19.0	6.6	2.0
14. Interest	200.6	23.9	4.5	14.5	11.3	55.6	53.1	12.9	14.4	-6.3	-5.5	-2.4	-9.3	-8.8	-15.3	6.7	-37.9	7.1
15. Subsidies	44.1	-21.0	14.2	57.9	-13.6	-22.8	-19.0	-11.2	-14.5	10.3	2.7	24.3	9.8	-11.2	29.3	9.6	165.2	-72.4
16. Other current expenditure 1)	0.0	-0.4	-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	-0.2
17. Total current expenditure	31.9	-1.9	12.8	17.7	25.2	2.3	-3.7	1.4	1.8	0.6	1.7	4.3	4.0	4.8	10.8	10.6	12.7	-2.6
18. Gross saving 1)	-1.4	1.0	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	-6.9	4.3
19. Capital transfers received	-	-334.2	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	33.9	4.0	4.0
20. Total revenue	26.2	0.2	15.7	22.0	14.4	-15.8	3.2	5.7	4.8	4.5	8.2	4.3	2.9	6.2	10.3	8.5	-7.2	9.7
21. Gross fixed capital formation	-7.9	-0.7	35.9	52.8	11.9	-32.4	17.2	6.4	-10.4	-1.1	-1.6	6.8	-14.3	15.4	7.8	2.4	6.2	14.0
22. Other capital expenditure 1)	1.2	1.2	0.1	0.5	-0.4	0.0	-0.1	3.8	-4.1	0.9	0.2	-0.4	-0.2	-0.1	-0.2	0.0	0.0	-0.1
23. Total expenditure	32.3	1.4	15.4	23.9	21.6	-2.9	-1.7	12.1	-9.3	3.0	2.1	3.2	1.4	5.5	9.9	9.6	12.1	-1.3
24. Tax burden	23.4	-0.9	18.3	20.2	14.6	-18.7	-2.4	7.3	5.7	4.8	6.6	7.5	6.7	8.0	9.6	7.6	-5.5	8.4
25. Net lending (+) or net borrowing (-)	-1.7	-0.4	0.1	-0.5	-2.3	-6.0	2.2	-2.0	5.8	0.5	2.0	0.3	0.5	0.2	0.1	-0.3	-7.2	4.2

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	1.5	3.5	0.3	0.8	3.1	9.1	6.9	9.0	3.1	2.6	0.6	0.3	-0.2	-0.5	-0.6	-0.3	6.9	2.7
2. Interest payments (% of GDP)	0.3	1.5	0.7	0.7	0.7	1.2	1.8	1.8	2.0	1.8	1.6	1.5	1.3	1.1	0.9	0.9	0.6	0.6
3. Implicit interest rate 2)	:	6.8	4.5	4.6	4.6	7.0	6.8	5.7	5.7	4.7	4.3	3.8	3.2	3.0	2.4	2.8	1.5	1.3
4. Nominal GDP growth rate	51.3	6.2	14.6	20.6	12.6	-17.6	3.8	11.7	6.7	5.0	4.5	2.1	4.2	8.7	7.1	6.8	-6.2	10.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	1.5	3.5	0.3	0.8	3.1	9.1	6.9	9.0	3.1	2.6	0.6	0.3	-0.2	-0.5	-0.6	-0.3	6.9	2.7
6. Contribution of nominal GDP growth	:	-1.4	-2.3	-2.9	-1.8	3.1	-1.0	-3.8	-2.3	-1.9	-1.7	-0.8	-1.7	-3.2	-2.6	-2.2	2.4	-4.5
7. Stock-flow adjustment 3)	:	-2.8	1.6	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.6	-0.9	3.0	-2.1	4.8	2.9	1.7
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.2	2.0	-0.4	0.2	2.4	7.9	5.1	7.1	1.2	0.8	-1.0	-1.3	-1.6	-1.6	-1.5	-1.1	6.4	2.2
9. Snow-ball effect	:	0.1	-1.6	-2.3	-1.1	4.4	0.8	-2.0	-0.4	-0.1	-0.1	0.7	-0.4	-2.1	-1.7	-1.3	3.0	-4.0
10. Stock-flow adjustment 3)	:	-2.8	1.6	0.8	-2.6	1.2	2.5	-4.2	1.8	-1.8	2.9	2.6	-0.9	3.0	-2.1	4.8	2.9	1.7
(% of GDP)																		
11. Change in gross debt 5)	:	-0.6	-0.4	-1.4	-1.3	13.4	8.4	0.9	2.6	-1.1	1.8	2.0	-2.8	-0.6	-5.3	2.4	12.2	-0.1
12. Level of gross debt (end of year)	11.5	22.9	17.2	15.9	14.6	28.0	36.3	37.2	39.8	38.7	40.6	42.6	39.7	39.1	33.8	36.3	48.5	48.4

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	1.76	3.04	4.26	4.84	4.74	4.62	4.92	5.31	5.67	5.98	6.54	6.17	6.32	6.53	7.07	7.34	6.68	7.55
2. Current taxes on income and wealth	2.31	3.28	4.41	4.88	5.26	5.26	5.73	6.00	6.28	6.60	6.80	7.45	8.01	8.54	10.13	10.51	10.14	11.59
3. Social contributions	1.79	2.53	3.80	4.16	4.46	4.75	4.92	5.23	5.53	5.77	5.97	6.25	6.48	6.92	7.30	7.71	7.94	8.36
4. Of which actual social contributions	1.50	2.24	3.39	3.73	4.01	4.27	4.42	4.69	4.96	5.16	5.33	5.58	5.78	6.17	6.53	6.90	7.11	7.48
5. Other current revenue, including sales	0.88	1.12	1.59	1.77	2.00	1.86	1.96	2.03	2.11	2.20	2.30	2.51	2.54	2.57	2.63	2.74	2.50	2.69
6. Total current revenue	6.73	9.97	14.06	15.66	16.46	16.49	17.53	18.57	19.59	20.55	21.61	22.40	23.35	24.56	27.14	28.31	27.26	30.18
7. Government consumption expenditure	2.44	3.35	5.19	5.44	5.81	6.27	6.68	7.09	7.59	8.03	8.32	8.61	8.77	9.38	10.07	10.83	11.81	12.57
8. Collective consumption	1.13	1.47	2.16	2.22	2.38	2.51	2.66	2.85	3.02	3.09	3.17	3.37	3.45	3.69	3.98	4.18	4.38	4.59
9. Social transfers in kind	1.32	1.88	3.03	3.23	3.43	3.76	4.02	4.24	4.56	4.94	5.14	5.24	5.32	5.68	6.09	6.65	7.43	7.98
10. Compensation of employees	1.65	2.14	3.20	3.36	3.54	3.79	4.01	4.22	4.45	4.67	4.88	5.09	5.18	5.55	5.96	6.40	6.78	7.11
11. Intermediate consumption	0.63	0.88	1.30	1.35	1.52	1.68	1.75	1.79	1.93	1.92	1.97	2.12	2.24	2.30	2.43	2.64	2.92	3.11
12. Social transfers other than in kind	2.34	3.06	4.84	5.04	5.56	6.17	6.42	6.61	7.03	7.43	7.74	7.94	8.14	8.61	9.01	9.50	11.38	10.48
13. Social transfers in kind via market producers	0.28	0.48	0.90	0.96	1.00	1.14	1.23	1.30	1.42	1.62	1.70	1.68	1.65	1.77	1.92	2.04	2.19	2.35
14. Interest	0.09	0.07	0.08	0.11	0.15	0.14	0.17	0.21	0.23	0.26	0.21	0.19	0.17	0.18	0.18	0.16	0.17	0.15
15. Subsidies	0.17	0.24	0.36	0.40	0.40	0.40	0.42	0.45	0.52	0.58	0.62	0.62	0.58	0.61	0.70	0.72	0.80	0.86
16. Other current expenditure	0.45	0.74	1.03	1.04	1.14	1.18	1.29	1.46	1.56	1.60	1.60	1.70	1.78	2.00	2.11	2.22	2.37	2.53
17. Total current expenditure	5.62	7.60	11.70	12.25	13.32	14.52	15.28	16.04	17.14	18.08	18.72	19.34	19.75	21.03	22.29	23.68	26.60	26.57
18. Gross saving	1.12	2.37	2.36	3.40	3.14	1.98	2.25	2.53	2.45	2.47	2.89	3.06	3.60	3.54	4.85	4.62	0.66	3.61
19. Capital transfers received	0.04	0.05	0.06	0.07	0.09	0.09	0.08	0.07	0.09	0.11	0.10	0.10	0.11	0.14	0.12	0.15	0.14	0.15
20. Total revenue	6.77	10.02	14.12	15.73	16.55	16.58	17.61	18.64	19.68	20.66	21.71	22.50	23.46	24.71	27.26	28.46	27.39	30.33
21. Gross fixed capital formation	0.58	0.94	1.25	1.43	1.48	1.66	1.98	1.86	1.82	1.71	1.89	2.09	2.15	2.36	2.38	2.73	3.07	3.04
22. Other capital expenditure	0.17	0.21	0.53	0.41	0.41	0.50	0.52	0.47	0.51	0.48	0.44	0.38	0.55	0.56	0.71	0.66	0.62	0.68
23. Total expenditure	6.36	8.74	13.47	14.09	15.20	16.67	17.77	18.37	19.47	20.26	21.04	21.81	22.45	23.95	25.39	27.07	30.29	30.29
24. Tax burden	5.62	8.63	12.14	13.50	14.06	14.21	15.13	16.06	16.98	17.83	18.75	19.34	20.29	21.48	23.97	25.03	24.19	26.90
25. Net lending (+) or net borrowing (-)	0.41	1.28	0.65	1.64	1.35	-0.09	-0.16	0.27	0.21	0.40	0.66	0.69	1.01	0.76	1.87	1.38	-2.90	0.04

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	11.1	13.2	12.6	13.0	12.4	12.5	12.3	12.3	12.9	12.9	13.1	11.9	11.5	11.5	11.8	11.6	11.1	11.5
2. Current taxes on income and wealth	14.7	14.2	13.0	13.1	13.8	14.2	14.3	13.9	14.2	14.2	13.6	14.3	14.6	15.0	16.9	16.5	16.8	17.7
3. Social contributions	11.3	11.0	11.2	11.2	11.7	12.8	12.2	12.1	12.5	12.4	12.0	12.0	11.8	12.2	12.2	12.1	13.2	12.8
4. Of which actual social contributions	9.5	9.7	10.0	10.0	10.5	11.5	11.0	10.9	11.2	11.1	10.7	10.7	10.5	10.9	10.9	10.9	11.8	11.4
5. Other current revenue, including sales	5.6	4.8	4.7	4.8	5.3	5.0	4.9	4.7	4.8	4.7	4.6	4.8	4.6	4.5	4.4	4.3	4.1	4.1
6. Total current revenue	42.7	43.2	41.6	42.1	43.2	44.6	43.6	43.0	44.4	44.2	43.4	43.0	42.6	43.2	45.2	44.6	45.2	46.1
7. Government consumption expenditure	15.5	14.5	15.3	14.6	15.2	17.0	16.6	16.4	17.2	17.3	16.7	16.5	16.0	16.5	16.8	17.1	19.6	19.2
8. Collective consumption	7.1	6.4	6.4	6.0	6.2	6.8	6.6	6.6	6.8	6.7	6.4	6.5	6.3	6.5	6.6	6.6	7.3	7.0
9. Social transfers in kind	8.3	8.2	9.0	8.7	9.0	10.2	10.0	9.8	10.3	10.6	10.3	10.1	9.7	10.0	10.1	10.5	12.3	12.2
10. Compensation of employees	10.5	9.3	9.5	9.0	9.3	10.3	10.0	9.8	10.1	10.0	9.8	9.8	9.4	9.8	9.9	10.1	11.2	10.8
11. Intermediate consumption	4.0	3.8	3.9	3.6	4.0	4.5	4.3	4.1	4.4	4.1	4.0	4.1	4.1	4.1	4.0	4.2	4.8	4.7
12. Social transfers other than in kind	14.8	13.3	14.3	13.5	14.6	16.7	16.0	15.3	15.9	16.0	15.5	15.2	14.8	15.2	15.0	15.0	18.9	16.0
13. Social transfers in kind via market producers	1.8	2.1	2.6	2.6	2.6	3.1	3.1	3.0	3.2	3.5	3.4	3.2	3.0	3.1	3.2	3.2	3.6	3.6
14. Interest	0.6	0.3	0.2	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2
15. Subsidies	1.1	1.0	1.1	1.1	1.0	1.1	1.1	1.0	1.2	1.3	1.2	1.2	1.1	1.1	1.2	1.1	1.3	1.3
16. Other current expenditure	2.9	3.2	3.0	2.8	3.0	3.2	3.2	3.4	3.5	3.4	3.2	3.3	3.2	3.5	3.5	3.5	3.9	3.9
17. Total current expenditure	35.6	32.9	34.6	33.0	34.9	39.3	38.0	37.2	38.9	38.9	37.6	37.1	36.0	37.0	37.1	37.3	44.1	40.5
18. Gross saving	7.1	10.3	7.0	9.2	8.2	5.3	5.6	5.9	5.5	5.3	5.8	5.9	6.6	6.2	8.1	7.3	1.1	5.5
19. Capital transfers received	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	42.9	43.4	41.8	42.3	43.4	44.9	43.8	43.2	44.6	44.4	43.6	43.2	42.8	43.5	45.4	44.8	45.4	46.3
21. Gross fixed capital formation	3.7	4.1	3.7	3.8	3.9	4.5	4.9	4.3	4.1	3.7	3.8	4.0	3.9	4.2	4.0	4.3	5.1	4.6
22. Other capital expenditure	1.0	0.9	1.6	1.1	1.1	1.4	1.3	1.1	1.2	1.0	0.9	0.7	1.0	1.0	1.2	1.0	1.0	1.0
23. Total expenditure	40.3	37.9	39.8	37.9	39.9	45.1	44.2	42.6	44.1	43.6	42.2	41.9	40.9	42.1	42.3	42.6	50.2	46.2
24. Tax burden	35.6	37.4	35.9	36.3	36.9	38.4	37.7	37.2	38.5	38.4	37.6	37.1	37.0	37.8	39.9	39.4	40.1	41.0
25. Net lending (+) or net borrowing (-)	2.6	5.5	1.9	4.4	3.5	-0.2	-0.4	0.6	0.5	0.8	1.3	1.3	1.8	1.3	3.1	2.2	-4.8	0.1

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	4.5	16.1	5.7	13.8	-2.2	-2.4	6.5	7.9	6.8	5.6	9.2	-5.5	2.4	3.3	8.2	3.8	-9.1	13.1
2. Current taxes on income and wealth	7.8	11.7	7.3	10.7	7.8	0.0	8.9	4.8	4.5	5.2	3.0	9.7	7.5	6.6	18.7	3.7	-3.6	14.3
3. Social contributions	3.3	9.5	6.0	9.4	7.2	6.6	3.6	6.2	5.8	4.3	3.4	4.8	3.6	6.8	5.6	5.6	3.0	5.2
4. Of which actual social contributions	5.6	10.3	6.2	10.0	7.4	6.5	3.5	6.3	5.7	4.1	3.1	4.9	3.4	6.8	5.8	5.7	3.0	5.2
5. Other current revenue, including sales	-2.1	13.8	21.2	11.4	12.9	-7.2	5.2	3.6	4.2	4.0	5.0	9.1	0.9	1.4	2.4	4.1	-8.7	7.4
6. Total current revenue	4.5	12.7	7.9	11.4	5.1	0.2	6.3	5.9	5.5	4.9	5.1	3.7	4.3	5.2	10.5	4.3	-3.7	10.7
7. Government consumption expenditure	5.7	8.2	3.0	5.0	6.8	7.9	6.4	6.2	7.0	5.8	3.6	3.5	1.8	6.9	7.4	7.6	9.1	6.4
8. Collective consumption	5.3	11.0	1.5	2.8	7.4	5.7	5.6	7.4	5.9	2.4	2.6	6.1	2.6	6.9	7.8	5.0	4.8	4.8
9. Social transfers in kind	6.0	6.2	4.1	6.6	6.3	9.5	6.9	5.4	7.7	8.1	4.2	2.0	1.4	7.0	7.1	9.3	11.7	7.3
10. Compensation of employees	4.0	6.9	5.3	5.2	5.3	7.1	5.7	5.2	5.4	4.9	4.5	4.4	1.8	7.0	7.3	7.4	6.0	4.8
11. Intermediate consumption	6.9	15.8	1.3	3.6	12.6	10.3	4.1	2.6	7.9	-0.7	2.8	7.5	5.9	2.6	5.5	8.7	10.6	6.5
12. Social transfers other than in kind	4.1	6.3	5.0	4.1	10.4	11.0	3.9	3.0	6.4	5.6	4.2	2.6	2.6	5.8	4.6	5.5	19.7	-7.9
13. Social transfers in kind via market producers	12.2	1.0	2.6	7.2	4.6	13.6	7.4	5.7	9.8	14.2	4.7	-0.9	-2.1	7.4	8.3	6.2	7.3	7.3
14. Interest	-18.3	1.4	31.3	42.0	41.2	-7.7	16.2	26.3	10.5	12.0	-18.8	-11.7	-6.1	4.9	-2.4	-8.5	2.9	-13.4
15. Subsidies	18.9	24.5	6.0	10.5	1.0	1.1	5.1	5.5	16.1	12.4	6.3	0.5	-7.1	5.0	15.0	3.2	10.9	7.0
16. Other current expenditure 1)	-0.2	-0.4	-0.2	-0.3	0.2	0.2	0.0	0.2	0.1	-0.1	-0.2	0.1	0.0	0.3	0.0	0.0	0.4	-0.1
17. Total current expenditure	4.6	6.7	4.8	4.7	8.7	9.0	5.2	5.0	6.9	5.5	3.5	3.3	2.1	6.5	6.0	6.2	12.3	-0.1
18. Gross saving 1)	-0.1	2.0	0.7	2.2	-0.9	-2.9	0.3	0.3	-0.3	-0.2	0.5	0.1	0.7	-0.3	1.8	-0.8	-6.2	4.4
19. Capital transfers received	-17.7	0.1	-14.7	16.5	24.0	-0.4	-8.0	-12.9	29.5	11.7	-4.6	3.4	6.8	27.1	-13.0	22.1	-9.9	9.3
20. Total revenue	4.3	12.6	7.7	11.4	5.2	0.2	6.2	5.8	5.6	5.0	5.1	3.7	4.3	5.3	10.4	4.4	-3.7	10.7
21. Gross fixed capital formation	15.1	-1.9	-24.7	14.4	3.7	12.1	19.3	-6.0	-2.1	-6.3	11.0	10.4	3.0	9.6	1.0	14.6	12.4	-1.1
22. Other capital expenditure 1)	-0.1	0.0	0.4	-0.4	0.0	0.3	-0.1	-0.2	0.1	-0.1	-0.2	-0.1	0.3	0.0	0.2	-0.1	0.0	0.0
23. Total expenditure	5.2	5.9	2.3	4.6	7.9	9.7	6.6	3.4	6.0	4.1	3.9	3.7	2.9	6.7	6.0	6.6	11.9	0.0
24. Tax burden	6.1	12.7	6.5	11.2	4.1	1.0	6.5	6.1	5.7	5.0	5.2	3.1	4.9	5.9	11.6	4.4	-3.4	11.2
25. Net lending (+) or net borrowing (-)	-0.4	2.5	2.1	2.5	-0.9	-3.8	-0.1	1.0	-0.2	0.4	0.5	0.0	0.5	-0.5	1.8	-0.9	-7.0	4.9

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	-2.6	-5.7	-1.9	-4.4	-3.5	0.2	0.4	-0.6	-0.5	-0.8	-1.3	-1.3	-1.8	-1.3	-3.1	-2.2	4.8	-0.1
2. Interest payments (% of GDP)	0.6	0.3	0.2	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2
3. Implicit interest rate 2)	:	4.1	3.2	3.9	5.1	2.4	2.8	2.6	2.8	2.7	1.9	1.6	1.5	1.7	1.4	1.3	1.2	0.9
4. Nominal GDP growth rate	3.8	3.0	12.6	10.0	2.6	-3.0	8.7	7.4	2.2	5.4	7.2	4.5	5.4	3.5	5.7	5.8	-5.0	8.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	-2.6	-5.7	-1.9	-4.4	-3.5	0.2	0.4	-0.6	-0.5	-0.8	-1.3	-1.3	-1.8	-1.3	-3.1	-2.2	4.8	-0.1
6. Contribution of nominal GDP growth	:	-0.2	-0.9	-0.8	-0.2	0.5	-1.3	-1.4	-0.4	-1.1	-1.6	-1.0	-1.1	-0.7	-1.2	-1.1	1.2	-2.1
7. Stock-flow adjustment 3)	:	6.1	3.1	5.1	10.9	0.1	4.9	0.9	3.9	3.7	2.0	1.5	1.1	4.3	3.0	4.4	-1.7	1.5
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-3.1	-6.0	-2.2	-4.7	-3.9	-0.1	0.0	-1.1	-1.0	-1.4	-1.8	-1.7	-2.2	-1.7	-3.4	-2.4	4.5	-0.3
9. Snow-ball effect	:	0.1	-0.7	-0.5	0.2	0.9	-0.9	-0.9	0.1	-0.6	-1.2	-0.6	-0.8	-0.4	-0.9	-0.9	1.4	-1.9
10. Stock-flow adjustment 3)	:	6.1	3.1	5.1	10.9	0.1	4.9	0.9	3.9	3.7	2.0	1.5	1.1	4.3	3.0	4.4	-1.7	1.5
(% of GDP)																		
11. Change in gross debt 5)	:	0.2	0.3	-0.1	7.2	0.8	4.0	-1.1	3.0	1.7	-0.9	-0.8	-1.9	2.3	-1.4	1.1	4.3	-0.6
12. Level of gross debt (end of year)	9.8	7.7	8.3	8.2	15.4	16.1	20.2	19.0	22.0	23.7	22.7	22.0	20.1	22.3	21.0	22.1	26.4	25.7

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

Malta	(Mrd EURO-MTL)																	
	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	0.368	0.496	0.768	0.812	0.844	0.819	0.903	0.923	0.941	0.989	1.107	1.181	1.260	1.401	1.572	1.601	1.544	1.653
2. Current taxes on income and wealth	0.248	0.366	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	1.827	1.871	1.949
3. Social contributions	0.218	0.304	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	0.800	0.808	0.843
4. Of which actual social contributions	0.183	0.259	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	0.699	0.705	0.736
5. Other current revenue, including sales	0.229	0.213	0.217	0.245	0.295	0.261	0.269	0.274	0.284	0.312	0.317	0.399	0.530	0.664	0.630	0.625	0.610	0.655
6. Total current revenue	1.064	1.379	1.985	2.181	2.313	2.310	2.435	2.533	2.664	2.869	3.140	3.414	3.813	4.338	4.617	4.853	4.833	5.099
7. Government consumption expenditure	0.547	0.733	1.003	1.033	1.210	1.214	1.286	1.347	1.451	1.481	1.607	1.691	1.668	1.731	2.001	2.300	2.656	2.672
8. Collective consumption	0.274	0.358	0.499	0.531	0.611	0.590	0.601	0.625	0.673	0.663	0.712	0.717	0.604	0.538	0.685	0.785	1.019	0.905
9. Social transfers in kind	0.273	0.376	0.504	0.502	0.599	0.624	0.685	0.722	0.778	0.818	0.894	0.974	1.064	1.193	1.316	1.515	1.636	1.767
10. Compensation of employees	0.439	0.524	0.687	0.716	0.847	0.839	0.855	0.882	0.923	0.978	1.050	1.116	1.179	1.269	1.371	1.484	1.566	1.658
11. Intermediate consumption	0.152	0.202	0.297	0.307	0.392	0.365	0.403	0.430	0.483	0.471	0.520	0.592	0.626	0.718	0.818	0.986	1.212	1.137
12. Social transfers other than in kind	0.335	0.471	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	1.121	1.241	1.243
13. Social transfers in kind via market producers	0.008	0.013	0.032	0.032	0.036	0.039	0.038	0.043	0.038	0.041	0.047	0.055	0.065	0.070	0.089	0.116	0.120	0.126
14. Interest	0.055	0.168	0.199	0.200	0.205	0.201	0.204	0.217	0.215	0.219	0.231	0.226	0.216	0.206	0.191	0.181	0.187	0.198
15. Subsidies	0.052	0.054	0.094	0.098	0.115	0.050	0.053	0.051	0.077	0.080	0.105	0.112	0.132	0.140	0.179	0.195	0.531	0.217
16. Other current expenditure	0.036	0.050	0.091	0.104	0.115	0.122	0.130	0.128	0.133	0.180	0.191	0.205	0.201	0.213	0.261	0.278	0.300	0.309
17. Total current expenditure	1.078	1.482	2.033	2.143	2.430	2.384	2.487	2.588	2.756	2.892	3.106	3.292	3.441	3.680	4.001	4.361	5.157	4.888
18. Gross saving	-0.014	-0.103	-0.048	0.038	-0.116	-0.074	-0.052	-0.055	-0.092	-0.023	0.034	0.122	0.372	0.659	0.617	0.493	-0.324	0.212
19. Capital transfers received	0.021	0.056	0.159	0.064	0.044	0.062	0.117	0.121	0.148	0.153	0.206	0.307	0.067	0.093	0.154	0.192	0.208	0.191
20. Total revenue	1.085	1.436	2.144	2.245	2.357	2.372	2.552	2.655	2.812	3.021	3.346	3.721	3.880	4.431	4.772	5.045	5.040	5.290
21. Gross fixed capital formation	0.090	0.159	0.214	0.218	0.154	0.148	0.147	0.193	0.233	0.220	0.301	0.403	0.261	0.281	0.387	0.506	0.598	0.604
22. Other capital expenditure	0.022	0.022	0.032	0.008	0.030	0.038	0.076	0.038	0.073	0.095	0.087	0.124	0.079	0.094	0.147	0.108	0.135	0.144
23. Total expenditure	1.190	1.663	2.279	2.369	2.613	2.571	2.710	2.819	3.062	3.207	3.494	3.819	3.781	4.054	4.535	4.974	5.890	5.636
24. Tax burden	0.801	1.129	1.720	1.890	1.968	1.992	2.059	2.199	2.323	2.495	2.757	2.961	3.227	3.608	3.924	4.177	4.171	4.393
25. Net lending (+) or net borrowing (-)	-0.106	-0.228	-0.136	-0.123	-0.256	-0.199	-0.158	-0.165	-0.250	-0.186	-0.148	-0.098	0.099	0.377	0.237	0.071	-0.850	-0.346

Table 13B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Malta** (percentage of GDP at current market prices (excessive deficit procedure))

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	12.1	12.0	14.3	14.1	13.8	13.3	13.7	13.5	13.1	12.9	13.0	12.3	12.2	12.4	12.7	12.1	12.2	12.2
2. Current taxes on income and wealth	8.2	8.9	11.3	12.6	12.1	13.0	12.2	12.4	13.0	13.6	13.6	12.9	13.4	13.9	13.3	13.8	14.8	14.3
3. Social contributions	7.2	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	6.4	6.2
4. Of which actual social contributions	6.0	6.3	5.8	5.6	5.7	5.7	5.6	5.9	5.8	5.7	5.5	5.2	5.2	5.3	5.3	5.3	5.6	5.4
5. Other current revenue, including sales	7.5	5.2	4.0	4.2	4.8	4.3	4.1	4.0	4.0	4.1	3.7	4.1	5.1	5.9	5.1	4.7	4.8	4.8
6. Total current revenue	35.0	33.3	36.9	37.9	37.7	37.6	36.9	37.1	37.2	37.5	36.9	35.5	36.9	38.4	37.3	36.7	38.1	37.5
7. Government consumption expenditure	18.0	17.7	18.6	17.9	19.7	19.8	19.5	19.7	20.2	19.4	18.9	17.6	16.1	15.3	16.2	17.4	21.0	19.7
8. Collective consumption	9.0	8.6	9.3	9.2	10.0	9.6	9.1	9.1	9.4	8.7	8.4	7.4	5.8	4.8	5.5	5.9	8.0	6.7
9. Social transfers in kind	9.0	9.1	9.4	8.7	9.8	10.2	10.4	10.6	10.9	10.7	10.5	10.1	10.3	10.6	10.6	11.5	12.9	13.0
10. Compensation of employees	14.4	12.7	12.8	12.4	13.8	13.7	13.0	12.9	12.9	12.8	12.3	11.6	11.4	11.2	11.1	11.2	12.4	12.2
11. Intermediate consumption	5.0	4.9	5.5	5.3	6.4	5.9	6.1	6.3	6.7	6.2	6.1	6.1	6.1	6.4	6.6	7.5	9.6	8.4
12. Social transfers other than in kind	11.0	11.4	11.8	11.9	11.7	12.5	12.2	12.2	12.4	12.1	11.3	10.2	9.9	9.4	8.8	8.5	9.8	9.1
13. Social transfers in kind via market producers	0.3	0.3	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	0.9	0.9	0.9
14. Interest	1.8	4.1	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.7	2.4	2.1	1.8	1.5	1.4	1.5	1.5
15. Subsidies	1.7	1.3	1.7	1.7	1.9	0.8	0.8	0.7	1.1	1.0	1.2	1.2	1.3	1.2	1.4	1.5	4.2	1.6
16. Other current expenditure	1.2	1.2	1.7	1.8	1.9	2.0	2.0	1.9	1.9	2.4	2.2	2.1	1.9	1.9	2.1	2.1	2.4	2.3
17. Total current expenditure	35.4	35.8	37.7	37.2	39.6	38.8	37.7	37.9	38.5	37.8	36.5	34.2	33.3	32.6	32.4	33.0	40.7	36.0
18. Gross saving	-0.4	-2.5	-0.9	0.7	-1.9	-1.2	-0.8	-0.8	-1.3	-0.3	0.4	1.3	3.6	5.8	5.0	3.7	-2.6	1.6
19. Capital transfers received	0.7	1.4	3.0	1.1	0.7	1.0	1.8	1.8	2.1	2.0	2.4	3.2	0.6	0.8	1.2	1.5	1.6	1.4
20. Total revenue	35.7	34.7	39.8	39.0	38.5	38.6	38.7	38.8	39.2	39.5	39.3	38.6	37.5	39.3	38.6	38.2	39.8	38.9
21. Gross fixed capital formation	3.0	3.9	4.0	3.8	2.5	2.4	2.2	2.8	3.3	2.9	3.5	4.2	2.5	2.5	3.1	3.8	4.7	4.4
22. Other capital expenditure	0.7	0.5	0.6	0.1	0.5	0.6	1.2	0.6	1.0	1.2	1.0	1.3	0.8	0.8	1.2	0.8	1.1	1.1
23. Total expenditure	39.1	40.2	42.3	41.1	42.6	41.9	41.1	41.2	42.7	41.9	41.1	39.7	36.6	35.9	36.7	37.7	46.5	41.5
24. Tax burden	26.3	27.3	31.9	32.8	32.1	32.5	31.2	32.2	32.4	32.6	32.4	30.8	31.2	32.0	31.7	31.6	32.9	32.3
25. Net lending (+) or net borrowing (-)	-3.5	-5.5	-2.5	-2.1	-4.2	-3.2	-2.4	-2.4	-3.5	-2.4	-1.7	-1.0	1.0	3.3	1.9	0.5	-6.7	-2.5

Table 13C

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

Malta

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

	1996	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	-1.0	9.0	5.8	5.7	3.9	-2.9	10.2	2.3	2.0	5.1	12.0	6.6	6.7	11.3	12.2	1.8	-3.6	7.1
2. Current taxes on income and wealth	-13.0	12.9	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	10.7	2.4	4.2
3. Social contributions	7.6	9.5	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	4.6	1.0	4.4
4. Of which actual social contributions	4.5	12.6	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	6.0	1.0	4.4
5. Other current revenue, including sales	-10.8	-7.0	2.8	12.5	20.5	-11.4	2.8	2.2	3.4	9.9	1.7	25.9	32.7	25.4	-5.2	-0.8	-2.4	7.4
6. Total current revenue	-4.2	7.2	5.8	9.9	6.1	-0.1	5.4	4.0	5.2	7.7	9.5	8.7	11.7	13.8	6.4	5.1	-0.4	5.5
7. Government consumption expenditure	11.8	8.1	7.5	3.0	17.1	0.4	5.9	4.7	7.7	2.1	8.5	5.3	-1.4	3.8	15.6	14.9	15.5	0.6
8. Collective consumption	13.8	5.8	3.2	6.5	14.9	-3.4	1.9	3.9	7.7	-1.5	7.5	0.7	-15.8	-10.9	27.3	14.5	29.9	-11.2
9. Social transfers in kind	9.8	10.4	12.2	-0.5	19.4	4.2	9.7	5.5	7.7	5.2	9.3	8.9	9.2	12.1	10.3	15.2	8.0	8.0
10. Compensation of employees	8.2	3.2	1.5	4.3	18.2	-0.9	2.0	3.1	4.6	6.0	7.4	6.3	5.7	7.6	8.0	8.2	5.5	5.9
11. Intermediate consumption	4.5	20.7	19.7	3.5	27.7	-6.8	10.3	6.8	12.3	-2.5	10.3	13.9	5.8	14.6	14.0	20.6	23.0	-6.2
12. Social transfers other than in kind	13.8	2.2	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	2.7	10.7	0.1
13. Social transfers in kind via market producers	3.0	2.7	18.2	0.0	13.5	7.7	-2.4	14.0	-11.1	8.3	12.5	17.6	18.4	7.9	27.8	29.1	4.0	5.0
14. Interest	14.0	14.9	2.7	0.5	2.3	-2.0	1.3	6.6	-0.8	1.9	5.2	-1.8	-4.4	-4.7	-7.7	-4.9	3.0	6.0
15. Subsidies	34.6	-19.1	10.1	4.3	17.5	-56.5	5.7	-3.5	50.7	4.4	30.8	6.4	18.3	5.9	27.9	8.9	172.1	-59.1
16. Other current expenditure 1)	-0.3	0.3	0.0	0.1	0.1	0.1	0.0	-0.1	0.0	0.5	-0.1	-0.1	-0.2	-0.1	0.2	0.0	0.3	-0.1
17. Total current expenditure	9.9	6.1	5.1	5.4	13.4	-1.9	4.3	4.1	6.5	5.0	7.4	6.0	4.5	6.9	8.7	9.0	18.3	-5.2
18. Gross saving 1)	-4.7	0.4	0.2	1.5	-2.6	0.7	0.4	0.0	-0.5	1.0	0.7	0.9	2.3	2.2	-0.9	-1.3	-6.3	4.1
19. Capital transfers received	206.6	16.5	-2.5	-59.4	-32.5	41.7	89.1	4.0	21.9	3.3	34.9	48.9	-78.1	38.3	66.2	24.3	8.3	-8.3
20. Total revenue	-0.2	7.5	5.1	4.7	5.0	0.7	7.6	4.0	5.9	7.5	10.8	11.2	4.3	14.2	7.7	5.7	-0.1	5.0
21. Gross fixed capital formation	24.7	-6.5	-8.6	1.4	-29.4	-3.4	-1.2	31.6	20.7	-5.6	36.8	33.9	-35.2	7.6	37.9	30.7	18.3	1.0
22. Other capital expenditure 1)	0.2	-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	-0.4	0.2	0.0
23. Total expenditure	11.6	4.6	4.8	3.9	10.3	-1.6	5.4	4.0	8.6	4.7	9.0	9.3	-1.0	7.2	11.9	9.7	18.4	-4.3
24. Tax burden	-3.5	11.9	5.9	9.8	4.1	1.3	3.3	6.8	5.6	7.4	10.5	7.4	9.0	11.8	8.8	6.5	-0.1	5.3
25. Net lending (+) or net borrowing (-)	-4.2	1.2	0.1	0.4	-2.0	0.9	0.8	0.0	-1.1	1.1	0.7	0.7	2.0	2.4	-1.4	-1.4	-7.2	4.2

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	3.5	6.1	2.5	2.1	4.2	3.2	2.4	2.4	3.5	2.4	1.7	1.0	-1.0	-3.3	-1.9	-0.5	6.7	2.5
2. Interest payments (% of GDP)	1.8	3.7	3.7	3.5	3.3	3.3	3.1	3.2	3.0	2.9	2.7	2.4	2.1	1.8	1.5	1.4	1.5	1.5
3. Implicit interest rate 2)	:	6.3	5.5	5.8	5.7	5.2	4.9	4.9	4.5	4.5	4.4	4.2	3.9	3.6	3.4	3.2	3.3	3.1
4. Nominal GDP growth rate	11.4	3.0	4.6	6.9	6.4	0.2	7.5	3.6	4.8	6.7	11.3	13.2	7.4	9.1	9.6	6.8	-4.1	7.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.5	6.1	2.5	2.1	4.2	3.2	2.4	2.4	3.5	2.4	1.7	1.0	-1.0	-3.3	-1.9	-0.5	6.7	2.5
6. Contribution of nominal GDP growth	:	-1.8	-3.1	-4.2	-3.8	-0.1	-4.7	-2.3	-3.2	-4.3	-6.9	-7.4	-4.0	-4.7	-4.4	-2.9	1.8	-3.4
7. Stock-flow adjustment 3)	:	0.0	-5.0	-0.2	-0.1	1.9	2.1	2.6	-2.7	2.4	0.2	1.0	2.4	2.8	1.6	0.9	-1.0	1.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.7	2.4	-1.2	-1.3	0.8	0.0	-0.7	-0.8	0.5	-0.4	-1.0	-1.3	-3.0	-5.2	-3.5	-1.9	5.2	1.1
9. Snow-ball effect	:	1.9	0.6	-0.7	-0.4	3.2	-1.6	0.8	-0.2	-1.4	-4.2	-5.0	-1.9	-2.8	-2.9	-1.5	3.3	-2.0
10. Stock-flow adjustment 3)	:	0.0	-5.0	-0.2	-0.1	1.9	2.1	2.6	-2.7	2.4	0.2	1.0	2.4	2.8	1.6	0.9	-1.0	1.0
(% of GDP)																		
11. Change in gross debt 5)	:	4.3	-5.6	-2.2	0.3	5.0	-0.2	2.7	-2.4	0.6	-5.0	-5.3	-2.5	-5.2	-4.7	-2.5	7.5	0.1
12. Level of gross debt (end of year)	34.4	65.2	64.5	62.3	62.6	67.6	67.5	70.2	67.8	68.4	63.4	58.0	55.5	50.3	45.6	43.1	50.7	50.8

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

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

3) Line 7 = line 10.

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

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

Table 14A

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

Netherlands

(Mrd EURO-NLG)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	34.3	50.2	69.0	71.2	73.4	69.4	70.6	70.2	68.9	71.8	75.7	76.3	81.6	85.2	90.3	97.1	85.4	92.6
2. Current taxes on income and wealth	37.5	48.5	62.3	67.9	69.2	67.6	70.1	68.4	65.2	65.6	70.8	77.8	81.6	93.5	96.6	106.9	90.9	100.0
3. Social contributions	52.2	68.4	79.2	80.7	89.5	82.6	86.4	92.1	98.3	100.9	102.0	99.8	107.5	105.5	111.7	113.2	110.9	114.0
4. Of which actual social contributions	48.5	64.5	75.7	77.1	85.9	78.9	82.7	88.4	94.7	97.2	98.3	96.1	103.9	101.9	108.0	109.2	107.1	110.0
5. Other current revenue, including sales	23.3	27.0	38.7	39.7	46.1	43.8	43.2	42.9	45.5	47.5	42.5	37.6	35.7	35.8	36.4	34.9	32.5	34.5
6. Total current revenue	147.3	194.2	249.2	259.5	278.2	263.4	270.2	273.6	277.9	285.7	290.9	291.5	306.4	320.1	335.0	352.0	319.7	341.0
7. Government consumption expenditure	73.9	92.9	135.6	143.9	152.1	162.4	167.7	167.7	169.9	170.3	172.5	172.4	174.8	179.5	188.5	198.4	206.7	216.3
8. Collective consumption	30.6	36.6	45.9	48.7	51.9	54.5	54.4	53.5	54.0	55.1	55.9	55.8	57.6	58.5	61.1	63.9	65.5	69.5
9. Social transfers in kind	43.3	56.3	89.7	95.2	100.2	107.9	113.3	114.3	116.0	115.3	116.5	116.5	117.2	121.0	127.5	134.5	141.2	146.8
10. Compensation of employees	31.2	38.4	49.0	50.8	53.8	56.7	58.1	58.1	58.4	58.3	58.4	58.7	60.2	61.8	64.0	66.8	68.3	70.3
11. Intermediate consumption	20.9	26.4	36.4	39.7	40.7	43.2	44.5	43.4	42.7	42.5	44.2	43.5	42.8	43.3	45.9	47.5	49.2	52.8
12. Social transfers other than in kind	46.6	47.1	57.7	58.7	61.6	65.5	69.0	71.3	73.3	76.8	77.6	78.3	79.6	80.3	81.0	83.2	87.4	91.3
13. Social transfers in kind via market producers	23.2	30.7	52.9	56.0	59.7	64.6	66.9	68.1	69.9	70.1	70.7	70.9	72.9	75.1	79.2	84.0	87.4	93.1
14. Interest	16.7	14.9	11.8	12.2	13.2	12.7	11.4	11.6	11.0	10.3	9.9	9.0	8.2	7.4	6.9	6.2	5.8	6.7
15. Subsidies	2.7	5.5	6.1	7.3	7.6	9.4	9.6	8.9	8.1	7.4	7.2	7.0	7.9	8.6	9.0	9.3	23.1	10.7
16. Other current expenditure	6.0	8.3	13.4	12.5	14.2	11.0	13.2	12.9	12.7	12.8	12.9	13.2	9.1	10.3	12.5	13.5	13.2	14.5
17. Total current expenditure	147.4	171.4	227.3	237.3	250.8	263.1	272.7	274.3	276.1	278.1	280.8	280.5	280.6	286.8	298.6	310.4	334.5	339.4
18. Gross saving	-0.1	22.8	21.9	22.2	27.3	0.3	-2.5	-0.7	1.9	7.6	10.1	11.0	25.8	33.2	36.4	41.6	-14.8	1.6
19. Capital transfers received	1.0	1.7	2.5	2.1	2.1	2.1	2.2	1.9	1.7	2.2	1.8	2.3	2.5	2.6	2.4	2.2	-3.2	2.4
20. Total revenue	148.3	195.9	251.7	261.6	280.3	265.5	272.4	275.5	279.7	287.9	292.7	293.9	308.8	322.6	337.4	354.3	316.5	343.4
21. Gross fixed capital formation	12.1	16.9	22.9	23.7	25.6	27.0	26.7	26.6	24.7	24.3	23.5	24.6	24.7	25.4	25.6	27.3	27.8	29.8
22. Other capital expenditure	17.5	2.3	1.0	1.2	2.6	7.2	6.6	3.5	4.5	4.8	2.8	2.7	3.4	1.1	2.8	2.6	2.4	2.6
23. Total expenditure	177.0	190.6	251.2	262.1	279.0	297.3	305.9	304.3	305.3	307.3	307.2	307.8	308.7	313.3	326.9	340.2	364.7	371.7
24. Tax burden	122.8	166.4	210.6	220.1	232.5	219.5	227.1	230.6	232.3	238.3	248.7	254.9	272.0	285.6	299.8	318.4	287.8	307.4
25. Net lending (+) or net borrowing (-)	-28.8	5.3	0.6	-0.6	1.3	-31.8	-33.5	-28.8	-25.6	-19.3	-14.5	-14.0	0.1	9.3	10.6	14.0	-48.2	-28.3

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	10.4	11.1	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	12.0	11.2	11.4
2. Current taxes on income and wealth	11.4	10.7	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	13.2	11.9	12.3
3. Social contributions	15.8	15.1	13.5	13.0	13.8	13.2	13.5	14.2	15.1	15.3	15.2	14.5	15.2	14.3	14.4	13.9	14.5	14.0
4. Of which actual social contributions	14.7	14.3	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	13.5	14.0	13.5
5. Other current revenue, including sales	7.1	6.0	6.6	6.4	7.1	7.0	6.8	6.6	7.0	7.2	6.3	5.5	5.0	4.9	4.7	4.3	4.3	4.2
6. Total current revenue	44.7	43.0	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	43.4	41.8	41.9
7. Government consumption expenditure	22.4	20.6	23.2	23.2	23.5	26.0	26.2	25.8	26.0	25.8	25.7	25.0	24.7	24.3	24.4	24.4	27.0	26.6
8. Collective consumption	9.3	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	7.9	7.9	8.6	8.5
9. Social transfers in kind	13.1	12.5	15.3	15.4	15.5	17.3	17.7	17.6	17.8	17.4	17.4	16.9	16.5	16.4	16.5	16.6	18.5	18.0
10. Compensation of employees	9.5	8.5	8.4	8.2	8.3	9.1	9.1	8.9	8.9	8.8	8.7	8.5	8.5	8.4	8.3	8.2	8.9	8.6
11. Intermediate consumption	6.4	5.8	6.2	6.4	6.3	6.9	7.0	6.7	6.5	6.4	6.6	6.3	6.0	5.9	5.9	5.8	6.4	6.5
12. Social transfers other than in kind	14.1	10.4	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	10.2	11.4	11.2
13. Social transfers in kind via market producers	7.0	6.8	9.1	9.0	9.2	10.3	10.5	10.5	10.7	10.6	10.5	10.3	10.3	10.2	10.2	10.3	11.4	11.4
14. Interest	5.1	3.3	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	0.8	0.8
15. Subsidies	0.8	1.2	1.0	1.2	1.2	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.1	1.2	1.2	1.1	3.0	1.3
16. Other current expenditure	1.8	1.8	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	1.7	1.7	1.8
17. Total current expenditure	44.7	37.9	38.9	38.3	38.8	42.1	42.7	42.2	42.3	42.1	41.8	40.7	39.6	38.9	38.6	38.2	43.7	41.7
18. Gross saving	0.0	5.1	3.7	3.6	4.2	0.0	-0.4	-0.1	0.3	1.2	1.5	1.6	3.6	4.5	4.7	5.1	-1.9	0.2
19. Capital transfers received	0.3	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	-0.4	0.3
20. Total revenue	45.0	43.3	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	43.6	41.4	42.2
21. Gross fixed capital formation	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	3.3	3.4	3.6	3.7
22. Other capital expenditure	5.3	0.5	0.2	0.2	0.4	1.2	1.0	0.5	0.7	0.7	0.4	0.4	0.5	0.1	0.4	0.3	0.3	0.3
23. Total expenditure	53.7	42.2	43.0	42.3	43.1	47.6	47.9	46.8	46.8	46.5	45.7	44.6	43.6	42.4	42.2	41.9	47.7	45.6
24. Tax burden	37.2	36.8	36.0	35.5	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.7	38.7	39.2	37.6	37.7
25. Net lending (+) or net borrowing (-)	-8.7	1.2	0.1	-0.1	0.2	-5.1	-5.2	-4.4	-3.9	-2.9	-2.2	-2.0	0.0	1.3	1.4	1.7	-6.3	-3.5

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	7.2	6.0	7.0	3.1	3.2	-5.5	1.7	-0.5	-1.8	4.1	5.4	0.9	7.0	4.3	6.0	7.5	-12.0	8.4
2. Current taxes on income and wealth	8.4	6.7	6.6	8.9	1.9	-2.2	3.6	-2.5	-4.6	0.6	7.9	9.9	4.9	14.7	3.2	10.7	-15.0	10.0
3. Social contributions	0.9	7.0	11.6	2.0	10.8	-7.7	4.6	6.7	6.7	2.7	1.1	-2.1	7.7	-1.8	5.9	1.3	-2.0	2.8
4. Of which actual social contributions	0.6	7.5	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	1.1	-2.0	2.8
5. Other current revenue, including sales	2.0	9.1	12.1	2.5	16.1	-4.8	-1.5	-0.7	6.0	4.4	-10.5	-11.4	-5.1	0.3	1.5	-4.0	-6.9	6.1
6. Total current revenue	4.5	6.9	9.1	4.1	7.2	-5.3	2.6	1.3	1.6	2.8	1.8	0.2	5.1	4.5	4.7	5.1	-9.2	6.7
7. Government consumption expenditure	-0.3	7.6	10.4	6.1	5.7	6.8	3.3	0.0	1.3	0.2	1.3	-0.1	1.4	2.7	5.0	5.2	4.2	4.6
8. Collective consumption	-0.6	6.2	2.2	6.2	6.5	5.1	-0.2	-1.7	1.0	2.0	1.6	-0.2	3.2	1.5	4.4	4.7	2.6	6.0
9. Social transfers in kind	-0.1	8.4	15.2	6.1	5.3	7.7	5.0	0.8	1.5	-0.6	1.1	0.0	0.6	3.2	5.4	5.5	5.0	4.0
10. Compensation of employees	0.9	5.8	2.3	3.6	5.9	5.3	2.6	-0.2	0.6	-0.2	0.2	0.5	2.6	2.7	3.5	4.4	2.3	2.9
11. Intermediate consumption	1.3	7.8	3.8	9.1	2.5	6.1	2.9	-2.5	-1.6	-0.4	4.0	-1.6	-1.6	1.3	6.0	3.3	3.7	7.2
12. Social transfers other than in kind	0.6	1.4	3.0	1.9	4.8	6.5	5.2	3.4	2.8	4.8	1.1	0.8	1.7	0.9	0.9	2.7	5.1	4.5
13. Social transfers in kind via market producers	-2.1	9.3	24.5	5.8	6.7	8.1	3.6	1.7	2.7	0.3	0.8	0.3	2.8	3.0	5.5	6.0	4.1	6.5
14. Interest	-2.3	-8.6	-1.5	3.4	8.5	-3.8	-10.3	2.2	-6.0	-6.0	-4.3	-8.9	-9.2	-9.3	-6.7	-9.6	-6.3	14.7
15. Subsidies	20.5	-1.3	2.1	19.7	3.9	24.0	2.5	-7.7	-8.5	-9.5	-2.6	-1.9	12.1	8.4	5.6	3.0	148.3	-53.8
16. Other current expenditure 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	0.1
17. Total current expenditure	0.4	4.2	7.9	4.4	5.7	4.9	3.6	0.6	0.7	0.8	1.0	-0.1	0.0	2.2	4.1	4.0	7.8	1.5
18. Gross saving 1)	1.7	1.0	0.5	-0.2	0.6	-4.2	-0.4	0.3	0.4	0.9	0.3	0.1	2.0	0.9	0.2	0.4	-7.1	2.1
19. Capital transfers received	76.8	8.2	21.4	-17.0	0.3	0.3	3.0	-12.3	-9.0	24.1	-15.9	27.6	5.5	4.6	-4.6	-8.7	-243.8	-175.1
20. Total revenue	4.9	6.9	9.2	3.9	7.2	-5.3	2.6	1.1	1.5	2.9	1.7	0.4	5.1	4.5	4.6	5.0	-10.7	8.5
21. Gross fixed capital formation	8.8	7.3	11.0	3.7	7.8	5.4	-1.1	-0.3	-7.1	-1.6	-3.2	4.5	0.5	2.9	0.6	6.7	2.0	7.0
22. Other capital expenditure 1)	-5.1	0.1	-0.1	0.0	0.2	0.8	-0.1	-0.5	0.2	0.0	-0.3	0.0	0.1	-0.3	0.2	0.0	0.0	0.0
23. Total expenditure	-8.6	4.7	7.9	4.4	6.4	6.6	2.9	-0.5	0.3	0.6	0.0	0.2	0.3	1.5	4.3	4.1	7.2	1.9
24. Tax burden	4.8	6.7	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	6.2	-9.6	6.8
25. Net lending (+) or net borrowing (-)	6.9	0.9	0.5	-0.2	0.3	-5.3	-0.2	0.8	0.5	1.0	0.8	0.1	2.0	1.2	0.1	0.4	-8.0	2.8

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	8.7	0.5	-0.1	0.1	-0.2	5.1	5.2	4.4	3.9	2.9	2.2	2.0	0.0	-1.3	-1.4	-1.7	6.3	3.5
2. Interest payments (% of GDP)	5.1	2.9	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	0.8	0.8
3. Implicit interest rate 2)	:	5.9	4.3	4.6	5.0	3.6	3.2	3.1	2.7	2.4	2.2	2.0	1.8	1.7	1.6	1.5	1.5	1.4
4. Nominal GDP growth rate	5.2	6.6	6.1	5.9	4.5	-3.5	2.3	1.7	0.4	1.1	1.7	2.7	2.7	4.2	4.9	4.9	-5.9	6.5
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.7	0.5	-0.1	0.1	-0.2	5.1	5.2	4.4	3.9	2.9	2.2	2.0	0.0	-1.3	-1.4	-1.7	6.3	3.5
6. Contribution of nominal GDP growth	:	-3.2	-2.9	-2.5	-1.9	2.0	-1.3	-1.0	-0.2	-0.8	-1.1	-1.8	-1.7	-2.5	-2.6	-2.5	3.0	-3.8
7. Stock-flow adjustment 3)	:	0.1	-1.6	0.2	13.8	-5.0	-1.5	-1.0	0.8	-0.7	-0.8	-3.4	-1.1	-1.2	-0.5	0.4	4.2	-4.2
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	3.7	-2.4	-2.1	-1.9	-2.2	3.1	3.5	2.6	2.2	1.4	0.7	0.7	-1.2	-2.3	-2.3	-2.5	5.5	2.7
9. Snow-ball effect	:	-0.3	-0.9	-0.6	0.2	4.0	0.5	0.8	1.4	0.8	0.3	-0.5	-0.5	-1.5	-1.7	-1.7	3.8	-3.0
10. Stock-flow adjustment 3)	:	0.1	-1.6	0.2	13.8	-5.0	-1.5	-1.0	0.8	-0.7	-0.8	-3.4	-1.1	-1.2	-0.5	0.4	4.2	-4.2
(% of GDP)																		
11. Change in gross debt 5)	:	-2.6	-4.6	-2.2	11.7	2.1	2.5	2.4	4.5	1.4	0.2	-3.2	-2.7	-5.0	-4.5	-3.8	13.5	-4.5
12. Level of gross debt (end of year)	73.1	49.4	45.2	43.0	54.7	56.8	59.2	61.7	66.2	67.7	67.8	64.6	61.9	56.9	52.4	48.6	62.1	57.6

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 15A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Austria****(Mrd EURO-ATS)**

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	25.8	31.6	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	55.2	53.2	56.0
2. Current taxes on income and wealth	21.3	28.3	34.2	37.6	40.6	36.2	37.5	39.6	41.7	43.5	45.8	48.9	45.9	48.1	52.3	54.5	52.9	55.1
3. Social contributions	28.3	33.2	39.3	40.9	42.6	43.1	43.9	45.8	47.3	49.1	50.5	52.1	54.0	56.0	58.7	61.1	60.6	62.1
4. Of which actual social contributions	26.2	30.7	37.1	38.7	40.4	40.9	41.8	43.7	45.2	47.1	48.6	50.2	52.1	54.2	56.9	59.4	59.0	60.5
5. Other current revenue, including sales	11.8	10.4	16.8	17.6	17.6	18.5	19.0	19.5	20.2	20.4	20.8	21.6	22.0	22.3	23.2	23.6	24.0	24.5
6. Total current revenue	87.3	103.5	127.5	135.1	141.5	139.0	142.7	149.3	155.5	160.0	164.9	171.9	173.0	178.6	187.6	194.4	190.7	197.7
7. Government consumption expenditure	34.6	41.1	51.6	53.2	56.6	59.6	60.6	61.7	63.3	64.5	66.0	68.0	70.3	72.0	74.5	76.8	80.7	81.7
8. Collective consumption	14.5	16.2	20.5	20.5	22.0	23.6	23.9	24.0	24.4	24.6	24.9	25.5	26.0	26.6	27.4	28.1	29.6	29.9
9. Social transfers in kind	20.1	24.9	31.0	32.7	34.6	36.0	36.8	37.7	38.9	39.9	41.1	42.5	44.2	45.4	47.1	48.7	51.2	51.8
10. Compensation of employees	21.3	23.8	29.0	29.8	31.3	32.5	33.0	33.4	34.2	34.6	35.4	36.8	38.0	39.1	40.4	41.4	43.0	43.6
11. Intermediate consumption	10.6	11.6	17.1	17.2	18.5	19.6	19.9	20.2	20.6	21.1	21.3	21.9	22.5	23.0	23.9	24.7	26.7	26.8
12. Social transfers other than in kind	35.1	39.9	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	71.0	74.3	75.8
13. Social transfers in kind via market producers	4.9	6.5	8.9	9.6	10.2	10.6	10.8	11.3	11.8	12.3	12.9	13.4	14.1	14.5	15.2	15.9	16.6	17.1
14. Interest	7.1	7.6	8.4	8.9	8.7	9.1	8.6	8.6	8.6	8.4	8.1	8.0	7.4	6.8	6.3	5.7	5.5	5.4
15. Subsidies	4.6	4.5	4.3	4.2	4.6	4.7	4.6	4.6	4.7	4.4	4.5	4.5	4.9	5.2	5.8	6.0	19.6	7.3
16. Other current expenditure	4.9	6.1	7.8	8.1	8.4	8.5	9.1	9.4	9.8	10.4	10.8	11.7	12.0	11.5	13.0	13.3	14.2	14.3
17. Total current expenditure	88.4	99.9	123.5	127.2	133.3	139.8	142.9	144.9	149.3	152.9	156.7	161.3	165.7	167.4	173.4	177.9	199.8	190.4
18. Gross saving	-1.2	3.5	4.0	7.9	8.2	-0.8	-0.2	4.4	6.2	7.0	8.3	10.6	7.3	11.2	14.2	16.5	-9.1	7.3
19. Capital transfers received	0.5	0.4	0.7	0.9	0.6	1.6	0.5	0.6	0.7	1.0	0.6	0.6	0.6	0.5	0.8	0.7	0.7	0.7
20. Total revenue	87.7	103.9	128.1	136.0	142.1	140.6	143.2	149.9	156.2	161.0	165.6	172.6	173.6	179.1	188.4	195.1	191.4	198.5
21. Gross fixed capital formation	6.9	5.7	7.7	8.5	9.5	9.7	9.6	9.4	9.4	9.9	9.9	10.3	10.6	11.5	11.7	11.8	12.4	12.9
22. Other capital expenditure	3.2	3.4	3.7	4.2	3.7	6.5	3.9	3.5	4.6	4.5	8.2	4.4	2.7	3.2	2.5	2.5	2.7	2.7
23. Total expenditure	98.6	109.0	134.9	139.8	146.5	156.0	156.4	157.8	163.2	167.3	174.7	176.0	179.1	182.1	187.7	192.2	214.8	206.0
24. Tax burden	73.7	91.1	109.0	115.9	122.3	118.8	122.0	128.2	133.7	138.7	142.9	149.1	149.9	155.2	163.4	169.4	165.4	171.9
25. Net lending (+) or net borrowing (-)	-10.8	-5.1	-6.8	-3.8	-4.4	-15.4	-13.1	-7.9	-7.0	-6.3	-9.1	-3.5	-5.5	-3.0	0.7	2.9	-23.4	-7.5

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	14.6	14.8	13.9	13.7	13.9	14.3	14.3	14.3	14.6	14.5	14.3	14.3	14.3	14.1	13.9	13.9	14.0	13.8
2. Current taxes on income and wealth	12.1	13.2	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	13.7	13.9	13.6
3. Social contributions	16.1	15.5	14.7	14.4	14.5	14.9	14.8	14.8	14.8	15.2	15.2	15.1	15.1	15.1	15.2	15.3	15.9	15.4
4. Of which actual social contributions	14.8	14.4	13.9	13.6	13.8	14.2	14.1	14.1	14.2	14.6	14.6	14.6	14.6	14.6	14.8	14.9	15.5	15.0
5. Other current revenue, including sales	6.7	4.9	6.3	6.2	6.0	6.4	6.4	6.3	6.3	6.3	6.3	6.3	6.2	6.0	6.0	5.9	6.3	6.1
6. Total current revenue	49.4	48.4	47.6	47.6	48.2	48.3	48.2	48.1	48.8	49.4	49.5	49.9	48.4	48.2	48.6	48.8	50.0	48.9
7. Government consumption expenditure	19.6	19.2	19.3	18.7	19.3	20.7	20.5	19.9	19.9	19.9	19.8	19.8	19.7	19.4	19.3	19.3	21.2	20.2
8. Collective consumption	8.2	7.6	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	7.1	7.8	7.4
9. Social transfers in kind	11.4	11.7	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	13.4	12.8
10. Compensation of employees	12.1	11.2	10.8	10.5	10.6	11.3	11.2	10.8	10.7	10.7	10.6	10.7	10.6	10.6	10.5	10.4	11.3	10.8
11. Intermediate consumption	6.0	5.4	6.4	6.0	6.3	6.8	6.7	6.5	6.5	6.5	6.4	6.4	6.3	6.2	6.2	6.2	7.0	6.6
12. Social transfers other than in kind	19.9	18.7	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	17.8	19.5	18.7
13. Social transfers in kind via market producers	2.8	3.0	3.3	3.4	3.5	3.7	3.7	3.7	3.7	3.8	3.9	3.9	3.9	3.9	3.9	4.0	4.3	4.2
14. Interest	4.0	3.6	3.1	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.8	1.6	1.4	1.5	1.3
15. Subsidies	2.6	2.1	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	5.1	1.8
16. Other current expenditure	2.8	2.9	2.9	2.8	2.9	3.0	3.1	3.0	3.1	3.2	3.2	3.4	3.3	3.1	3.4	3.3	3.7	3.5
17. Total current expenditure	50.1	46.8	46.1	44.8	45.4	48.5	48.3	46.7	46.8	47.2	47.0	46.9	46.4	45.2	45.0	44.6	52.4	47.1
18. Gross saving	-0.7	1.7	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	4.1	-2.4	1.8
19. Capital transfers received	0.3	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	0.2	0.2	0.2	0.2
20. Total revenue	49.7	48.6	47.8	47.9	48.4	48.8	48.4	48.3	49.0	49.7	49.7	50.1	48.6	48.4	48.8	49.0	50.2	49.1
21. Gross fixed capital formation	3.9	2.7	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	3.2	3.2
22. Other capital expenditure	1.8	1.6	1.4	1.5	1.3	2.2	1.3	1.1	1.4	1.4	2.4	1.3	0.8	0.9	0.7	0.6	0.7	0.7
23. Total expenditure	55.8	51.0	50.4	49.2	49.9	54.1	52.8	50.9	51.2	51.6	52.4	51.1	50.1	49.2	48.7	48.2	56.4	50.9
24. Tax burden	41.7	42.7	40.7	40.8	41.6	41.2	41.2	41.3	42.0	42.8	42.9	43.3	41.9	41.9	42.4	42.5	43.4	42.5
25. Net lending (+) or net borrowing (-)	-6.1	-2.4	-2.5	-1.4	-1.5	-5.3	-4.4	-2.6	-2.2	-2.0	-2.7	-1.0	-1.5	-0.8	0.2	0.7	-6.1	-1.9

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	5.7	1.9	2.4	5.1	4.5	1.1	2.7	5.2	4.3	1.2	1.8	3.1	3.6	2.0	2.5	3.3	-3.6	5.2
2. Current taxes on income and wealth	11.7	3.8	4.9	9.8	8.0	-10.7	3.5	5.5	5.4	4.4	5.1	6.8	-6.1	4.8	8.5	4.3	-2.9	4.2
3. Social contributions	4.1	2.4	3.9	4.1	4.2	1.1	1.9	4.3	3.3	3.9	2.9	3.1	3.6	3.8	4.7	4.1	-0.8	2.5
4. Of which actual social contributions	3.8	2.7	4.3	4.3	4.5	1.2	2.0	4.6	3.5	4.2	3.1	3.2	3.9	4.0	5.0	4.3	-0.7	2.7
5. Other current revenue, including sales	4.9	7.4	3.2	4.6	-0.4	5.5	2.7	2.4	3.6	0.9	2.4	3.8	1.6	1.3	4.3	1.6	1.5	2.3
6. Total current revenue	6.5	3.1	3.6	6.0	4.7	-1.8	2.7	4.6	4.2	2.9	3.1	4.2	0.6	3.2	5.1	3.6	-1.9	3.7
7. Government consumption expenditure	3.2	1.5	4.9	3.2	6.4	5.2	1.8	1.8	2.6	1.9	2.3	3.1	3.3	2.4	3.5	3.1	5.1	1.2
8. Collective consumption	3.1	0.2	3.4	0.0	7.1	7.4	1.0	0.7	1.7	0.7	1.2	2.4	2.1	2.0	3.1	2.7	5.1	1.2
9. Social transfers in kind	3.3	2.4	5.9	5.3	5.9	3.8	2.3	2.4	3.1	2.7	2.9	3.6	4.0	2.7	3.8	3.3	5.1	1.2
10. Compensation of employees	2.1	1.7	3.8	2.9	4.8	4.0	1.6	1.1	2.4	1.2	2.1	4.0	3.3	2.9	3.2	2.5	3.8	1.6
11. Intermediate consumption	5.9	-0.2	5.4	0.4	7.7	5.8	1.9	1.6	1.9	2.2	0.9	2.9	3.0	1.9	4.0	3.4	8.3	0.2
12. Social transfers other than in kind	2.9	3.8	3.4	2.7	4.6	6.2	3.5	1.1	3.6	3.7	3.2	2.3	2.5	0.9	2.3	3.0	4.6	2.0
13. Social transfers in kind via market producers	1.5	3.9	7.5	8.0	6.5	3.8	2.5	4.4	4.0	4.8	4.8	3.5	5.1	3.1	4.4	4.7	4.3	3.3
14. Interest	1.4	8.6	2.6	6.0	-2.8	4.6	-5.4	0.9	0.1	-2.5	-3.7	-1.1	-7.3	-8.8	-7.7	-9.7	-2.4	-1.5
15. Subsidies	-8.0	-1.5	4.2	-0.9	9.3	1.7	-1.8	-1.2	3.1	-7.0	3.3	-0.6	9.5	4.5	12.5	3.1	227.3	-62.5
16. Other current expenditure 1)	0.4	0.0	-0.2	-0.1	0.0	0.1	0.1	-0.1	0.1	0.1	0.0	0.1	0.0	-0.3	0.3	0.0	0.4	-0.2
17. Total current expenditure	3.2	2.9	3.6	3.0	4.8	4.9	2.2	1.5	3.0	2.5	2.4	3.0	2.7	1.0	3.6	2.6	12.3	-4.7
18. Gross saving 1)	1.6	0.1	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	0.5	-6.5	4.2
19. Capital transfers received	-25.2	-17.4	13.6	38.6	-30.0	151.5	-67.6	19.9	10.5	44.5	-36.6	-3.4	-7.2	-11.2	49.9	-8.4	1.6	4.7
20. Total revenue	6.4	3.0	3.7	6.1	4.5	-1.1	1.8	4.7	4.2	3.0	2.9	4.2	0.6	3.2	5.2	3.6	-1.9	3.7
21. Gross fixed capital formation	-2.5	-2.0	3.4	9.9	12.6	2.0	-1.0	-2.3	-0.3	5.3	0.0	4.2	3.7	7.8	2.2	0.6	4.8	4.3
22. Other capital expenditure 1)	0.1	0.0	0.1	0.1	-0.2	1.0	-0.9	-0.2	0.3	0.0	1.1	-1.2	-0.5	0.1	-0.2	0.0	0.1	0.0
23. Total expenditure	3.0	2.7	3.8	3.6	4.8	6.5	0.3	1.0	3.4	2.5	4.4	0.8	1.7	1.7	3.1	2.4	11.8	-4.1
24. Tax burden	6.8	2.8	3.8	6.3	5.6	-2.9	2.7	5.1	4.3	3.7	3.0	4.3	0.5	3.5	5.3	3.7	-2.4	4.0
25. Net lending (+) or net borrowing (-)	1.6	0.2	0.0	1.2	-0.1	-3.8	0.9	1.9	0.4	0.2	-0.8	1.7	-0.5	0.7	1.0	0.6	-6.9	4.3

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	6.1	0.7	2.5	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.5	0.8	-0.2	-0.7	6.1	1.9
2. Interest payments (% of GDP)	4.0	3.6	3.1	3.1	2.9	3.1	2.9	2.8	2.7	2.6	2.4	2.3	2.1	1.8	1.6	1.4	1.5	1.3
3. Implicit interest rate 2)	:	5.6	4.8	4.9	4.7	4.5	3.7	3.5	3.4	3.2	3.1	2.9	2.5	2.3	2.2	2.0	2.0	1.8
4. Nominal GDP growth rate	4.5	3.2	5.4	6.0	3.4	-1.9	2.7	4.8	2.7	1.6	2.9	3.3	3.8	3.6	4.2	3.3	-4.4	6.1
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	6.1	0.7	2.5	1.4	1.5	5.3	4.4	2.6	2.2	2.0	2.7	1.0	1.5	0.8	-0.2	-0.7	6.1	1.9
6. Contribution of nominal GDP growth	:	-2.1	-3.5	-3.8	-2.2	1.4	-2.1	-3.8	-2.2	-1.3	-2.3	-2.7	-3.1	-2.9	-3.1	-2.4	3.2	-4.5
7. Stock-flow adjustment 3)	:	2.0	-0.3	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.6	-0.4	-2.5	-1.0	-0.5	-0.9	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.9	-0.6	-1.8	-1.5	2.2	1.5	-0.2	-0.5	-0.7	0.3	-1.3	-0.5	-1.0	-1.8	-2.2	4.7	0.5
9. Snow-ball effect	:	1.5	-0.4	-0.7	0.8	4.5	0.8	-1.0	0.5	1.3	0.2	-0.4	-1.0	-1.1	-1.5	-1.0	4.7	-3.2
10. Stock-flow adjustment 3)	:	2.0	-0.3	0.2	4.3	4.5	0.5	1.0	-0.5	-1.3	2.3	2.6	-0.4	-2.5	-1.0	-0.5	-0.9	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	0.6	-1.3	-2.3	3.7	11.2	2.8	-0.3	-0.5	-0.7	2.8	0.8	-2.0	-4.6	-4.3	-3.6	8.5	-3.0
12. Level of gross debt (end of year)	68.3	66.7	67.3	65.0	68.7	79.9	82.7	82.4	81.9	81.3	84.0	84.9	82.9	78.3	74.0	70.4	78.8	75.8

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	11.71	17.23	24.69	25.32	25.03	21.96	23.72	24.32	23.26	23.37	24.63	26.17	27.47	29.15	30.96	32.15	29.94	32.06
2. Current taxes on income and wealth	7.17	12.00	13.87	16.06	16.63	15.14	15.10	16.59	15.00	19.26	18.80	19.27	18.80	19.41	20.68	20.87	19.32	20.62
3. Social contributions	8.81	13.46	19.23	19.90	20.72	21.20	21.37	21.20	19.14	20.45	20.46	20.78	21.61	22.69	23.84	25.34	23.61	25.27
4. Of which actual social contributions	6.83	10.17	13.49	14.30	15.00	15.01	15.46	15.67	14.62	15.14	15.58	16.18	16.91	17.96	19.13	20.60	19.02	20.37
5. Other current revenue, including sales	4.53	6.74	9.20	10.40	10.96	11.35	10.66	10.89	11.80	11.86	11.69	11.10	11.09	11.13	11.39	11.90	11.83	12.18
6. Total current revenue	32.22	49.43	66.99	71.67	73.35	69.65	70.84	73.01	69.20	74.93	75.58	77.33	78.97	82.39	86.87	90.26	84.68	90.12
7. Government consumption expenditure	15.55	24.23	33.79	34.41	35.41	37.37	36.99	34.70	30.86	32.13	31.84	32.08	32.80	33.67	34.58	35.88	37.27	37.12
8. Collective consumption	6.81	10.09	14.43	15.19	15.63	16.48	16.52	16.15	14.21	15.04	15.09	14.92	15.15	15.41	15.49	15.75	15.70	17.57
9. Social transfers in kind	8.74	14.14	19.36	19.22	19.78	20.89	20.47	18.55	16.65	17.10	16.74	17.16	17.65	18.26	19.09	20.14	21.57	19.56
10. Compensation of employees	11.09	17.63	22.90	22.98	23.46	24.57	24.58	22.58	19.65	21.28	20.48	20.32	20.90	21.39	21.84	22.80	23.61	24.14
11. Intermediate consumption	3.79	5.98	8.42	9.48	9.90	10.81	10.54	10.57	9.62	9.54	9.80	10.00	10.35	10.57	11.07	10.99	11.44	11.29
12. Social transfers other than in kind	9.62	14.47	23.70	24.99	26.37	29.03	29.88	30.25	29.97	31.79	31.11	31.64	32.06	32.47	33.47	34.73	36.56	36.84
13. Social transfers in kind via market producers	1.36	2.28	3.57	3.59	3.84	4.17	3.97	3.48	3.43	3.34	3.35	3.40	3.42	3.54	3.63	3.95	4.24	3.84
14. Interest	4.93	3.86	4.63	5.21	5.59	5.24	5.28	7.61	8.20	8.24	8.44	8.24	7.74	7.40	6.90	6.38	6.79	7.26
15. Subsidies	0.89	1.52	1.44	1.34	1.15	1.26	1.30	1.16	1.02	0.98	1.18	1.04	0.93	0.82	0.75	0.89	3.79	0.93
16. Other current expenditure	1.64	2.48	3.90	4.03	3.99	4.50	4.75	4.76	4.31	4.52	4.58	4.37	4.47	4.18	4.65	4.75	5.83	5.04
17. Total current expenditure	33.32	48.22	68.55	71.61	74.31	79.57	80.29	80.41	76.20	79.68	78.93	79.00	79.86	80.37	82.30	84.49	92.24	89.34
18. Gross saving	-1.10	1.21	-1.56	0.07	-0.96	-9.92	-9.45	-7.40	-7.00	-4.75	-3.36	-1.67	-0.89	2.02	4.57	5.77	-7.56	0.78
19. Capital transfers received	1.12	1.22	1.29	1.35	1.23	1.13	1.90	1.59	2.68	1.48	1.22	1.39	1.04	0.72	0.83	0.75	0.95	1.67
20. Total revenue	33.34	50.65	68.28	73.03	74.58	70.78	72.74	74.59	71.88	76.41	76.80	78.71	80.01	83.11	87.70	91.01	85.63	91.79
21. Gross fixed capital formation	3.92	5.92	5.58	5.64	6.65	7.21	9.48	6.14	4.16	3.70	3.45	4.05	2.88	3.50	3.79	3.98	4.56	5.01
22. Other capital expenditure	0.70	0.64	1.09	0.86	0.25	1.32	3.45	1.54	1.92	1.73	7.15	3.67	0.88	5.03	2.51	2.13	1.93	1.30
23. Total expenditure	37.95	54.78	75.23	78.11	81.21	88.10	93.22	88.09	82.28	85.11	89.53	86.71	83.62	88.90	88.60	90.60	98.73	95.66
24. Tax burden	25.98	39.71	52.23	55.89	56.84	52.27	54.54	56.75	53.29	57.91	59.15	61.79	63.50	66.84	71.12	73.96	68.61	73.40
25. Net lending (+) or net borrowing (-)	-4.61	-4.13	-6.95	-5.09	-6.63	-17.32	-20.47	-13.49	-10.40	-8.70	-12.73	-8.00	-3.61	-5.79	-0.90	0.40	-13.10	-3.87

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	13.2	13.4	14.8	14.4	14.0	12.5	13.2	13.8	13.8	13.7	14.2	14.6	14.7	14.9	15.2	15.1	14.9	14.9
2. Current taxes on income and wealth	8.1	9.3	8.3	9.2	9.3	8.6	8.4	9.4	8.9	11.3	10.9	10.7	10.1	9.9	10.1	9.8	9.6	9.6
3. Social contributions	9.9	10.5	11.6	11.3	11.6	12.1	11.9	12.0	11.4	12.0	11.8	11.6	11.6	11.6	11.7	11.9	11.8	11.8
4. Of which actual social contributions	7.7	7.9	8.1	8.2	8.4	8.6	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.4	9.7	9.5	9.5
5. Other current revenue, including sales	5.1	5.3	5.5	5.9	6.1	6.5	5.9	6.2	7.0	7.0	6.8	6.2	5.9	5.7	5.6	5.6	5.9	5.7
6. Total current revenue	36.2	38.5	40.3	40.8	41.0	39.7	39.4	41.5	41.1	44.0	43.7	43.0	42.3	42.0	42.5	42.5	42.3	41.9
7. Government consumption expenditure	17.5	18.9	20.3	19.6	19.8	21.3	20.6	19.7	18.3	18.8	18.4	17.9	17.6	17.2	16.9	16.9	18.6	17.3
8. Collective consumption	7.6	7.9	8.7	8.7	8.7	9.4	9.2	9.2	8.4	8.8	8.7	8.3	8.1	7.9	7.6	7.4	7.8	8.2
9. Social transfers in kind	9.8	11.0	11.6	11.0	11.0	11.9	11.4	10.5	9.9	10.0	9.7	9.5	9.5	9.3	9.3	9.5	10.8	9.1
10. Compensation of employees	12.5	13.7	13.8	13.1	13.1	14.0	13.7	12.8	11.7	12.5	11.8	11.3	11.2	10.9	10.7	10.7	11.8	11.2
11. Intermediate consumption	4.3	4.7	5.1	5.4	5.5	6.2	5.9	6.0	5.7	5.6	5.7	5.6	5.5	5.4	5.4	5.2	5.7	5.3
12. Social transfers other than in kind	10.8	11.3	14.3	14.2	14.7	16.5	16.6	17.2	17.8	18.6	18.0	17.6	17.2	16.6	16.4	16.4	18.2	17.1
13. Social transfers in kind via market producers	1.5	1.8	2.1	2.0	2.1	2.4	2.2	2.0	2.0	2.0	1.9	1.9	1.8	1.8	1.8	1.9	2.1	1.8
14. Interest	5.5	3.0	2.8	3.0	3.1	3.0	2.9	4.3	4.9	4.8	4.9	4.6	4.1	3.8	3.4	3.0	3.4	3.4
15. Subsidies	1.0	1.2	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	1.9	0.4
16. Other current expenditure	1.8	1.9	2.3	2.3	2.2	2.6	2.6	2.7	2.6	2.6	2.6	2.4	2.4	2.1	2.3	2.2	2.9	2.3
17. Total current expenditure	37.4	37.6	41.2	40.8	41.5	45.4	44.7	45.7	45.3	46.7	45.6	44.0	42.8	41.0	40.3	39.8	46.0	41.6
18. Gross saving	-1.2	0.9	-0.9	0.0	-0.5	-5.7	-5.3	-4.2	-4.2	-2.8	-1.9	-0.9	-0.5	1.0	2.2	2.7	-3.8	0.4
19. Capital transfers received	1.3	0.9	0.8	0.8	0.7	0.6	1.1	0.9	1.6	0.9	0.7	0.8	0.6	0.4	0.4	0.4	0.5	0.8
20. Total revenue	37.4	39.4	41.1	41.6	41.6	40.4	40.5	42.4	42.7	44.8	44.4	43.8	42.9	42.4	42.9	42.9	42.7	42.7
21. Gross fixed capital formation	4.4	4.6	3.4	3.2	3.7	4.1	5.3	3.5	2.5	2.2	2.0	2.3	1.5	1.8	1.9	1.9	2.3	2.3
22. Other capital expenditure	0.8	0.5	0.7	0.5	0.1	0.8	1.9	0.9	1.1	1.0	4.1	2.0	0.5	2.6	1.2	1.0	1.0	0.6
23. Total expenditure	42.6	42.7	45.2	44.5	45.3	50.2	51.9	50.0	48.9	49.9	51.7	48.2	44.8	45.4	43.4	42.7	49.3	44.5
24. Tax burden	29.2	30.9	31.4	31.8	31.7	29.8	30.4	32.2	31.7	34.0	34.2	34.4	34.1	34.1	34.8	34.8	34.2	34.2
25. Net lending (+) or net borrowing (-)	-5.2	-3.2	-4.2	-2.9	-3.7	-9.9	-11.4	-7.7	-6.2	-5.1	-7.4	-4.4	-1.9	-3.0	-0.4	0.2	-6.5	-1.8

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	8.0	3.5	6.9	2.5	-1.1	-12.3	8.0	2.5	-4.4	0.5	5.4	6.3	5.0	6.1	6.2	3.9	-6.9	7.1
2. Current taxes on income and wealth	14.3	12.7	9.0	15.8	3.6	-9.0	-0.3	9.9	-9.6	28.4	-2.4	2.5	-2.5	3.3	6.5	0.9	-7.4	6.7
3. Social contributions	5.3	11.1	4.3	3.5	4.2	2.3	0.8	-0.8	-9.7	6.8	0.0	1.6	4.0	5.0	5.0	6.3	-6.9	7.0
4. Of which actual social contributions	4.2	9.4	3.5	6.1	4.8	0.1	3.0	1.4	-6.7	3.5	2.9	3.9	4.5	6.2	6.5	7.7	-7.7	7.1
5. Other current revenue, including sales	8.6	3.0	11.6	13.0	5.4	3.5	-6.1	2.2	8.3	0.5	-1.4	-5.1	0.0	0.3	2.4	4.5	-0.6	3.0
6. Total current revenue	8.8	7.6	7.2	7.0	2.3	-5.0	1.7	3.1	-5.2	8.3	0.9	2.3	2.1	4.3	5.4	3.9	-6.2	6.4
7. Government consumption expenditure	7.3	12.4	1.5	1.8	2.9	5.6	-1.0	-6.2	-11.1	4.1	-0.9	0.8	2.2	2.7	2.7	3.8	3.9	-0.4
8. Collective consumption	4.5	14.8	3.3	5.3	2.9	5.4	0.2	-2.2	-12.0	5.8	0.4	-1.2	1.5	1.7	0.5	1.7	-0.3	11.9
9. Social transfers in kind	9.5	10.7	0.3	-0.7	2.9	5.6	-2.0	-9.4	-10.2	2.7	-2.0	2.5	2.9	3.5	4.5	5.5	7.1	-9.3
10. Compensation of employees	7.6	10.9	-0.6	0.3	2.1	4.8	0.0	-8.1	-13.0	8.3	-3.8	-0.8	2.9	2.3	2.1	4.4	3.5	2.2
11. Intermediate consumption	8.3	14.0	4.5	12.6	4.5	9.2	-2.5	0.3	-9.0	-0.9	2.7	2.1	3.4	2.2	4.7	-0.7	4.0	-1.2
12. Social transfers other than in kind	7.6	11.2	5.5	5.4	5.5	10.1	2.9	1.2	-0.9	6.1	-2.2	1.7	1.3	1.3	3.1	3.8	5.3	0.8
13. Social transfers in kind via market producers	15.0	6.5	1.3	0.5	7.0	8.4	-4.8	-12.2	-1.6	-2.5	0.3	1.4	0.8	3.5	2.3	9.0	7.1	-9.3
14. Interest	-7.6	9.7	13.6	12.5	7.3	-6.2	0.8	44.0	7.8	0.4	2.5	-2.4	-6.1	-4.4	-6.8	-7.5	6.5	6.9
15. Subsidies	26.2	-6.0	-0.2	-6.9	-13.7	9.0	2.9	-10.1	-12.5	-4.2	21.0	-12.1	-10.7	-11.1	-8.8	18.2	326.9	-75.5
16. Other current expenditure 1)	0.0	0.0	0.1	0.0	-0.1	0.3	0.1	0.1	-0.1	0.1	0.0	-0.2	0.0	-0.3	0.1	0.0	0.7	-0.6
17. Total current expenditure	6.1	10.1	3.6	4.5	3.8	7.1	0.9	0.2	-5.2	4.6	-0.9	0.1	1.1	0.6	2.4	2.7	9.2	-3.1
18. Gross saving 1)	0.9	-0.9	1.4	1.0	-0.6	-5.1	0.4	1.1	0.0	1.4	0.8	1.0	0.5	1.5	1.2	0.5	-6.5	4.1
19. Capital transfers received	7.3	-9.0	-33.3	5.1	-8.6	-8.5	68.6	-16.6	68.8	-44.9	-17.0	13.2	-25.2	-30.8	15.4	-9.6	26.3	76.1
20. Total revenue	8.7	7.1	6.0	7.0	2.1	-5.1	2.8	2.5	-3.6	6.3	0.5	2.5	1.6	3.9	5.5	3.8	-5.9	7.2
21. Gross fixed capital formation	17.0	0.2	-13.7	1.2	17.8	8.3	31.5	-35.2	-32.3	-11.0	-6.9	17.4	-28.9	21.6	8.5	4.9	14.5	10.0
22. Other capital expenditure 1)	0.0	-0.5	-0.3	-0.2	-0.4	0.6	1.2	-1.0	0.3	-0.1	3.1	-2.1	-1.6	2.1	-1.3	-0.2	0.0	-0.4
23. Total expenditure	7.3	7.6	1.5	3.8	4.0	8.5	5.8	-5.5	-6.6	3.4	5.2	-3.2	-3.6	6.3	-0.3	2.3	9.0	-3.1
24. Tax burden	8.4	7.7	6.5	7.0	1.7	-8.1	4.3	4.1	-6.1	8.7	2.1	4.5	2.8	5.3	6.4	4.0	-7.2	7.0
25. Net lending (+) or net borrowing (-)	0.4	-0.2	1.9	1.3	-0.8	-6.2	-1.5	3.7	1.5	1.1	-2.3	2.9	2.5	-1.0	2.5	0.6	-6.7	4.7

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	5.2	4.8	4.2	2.9	3.7	9.9	11.4	7.7	6.2	5.1	7.4	4.4	1.9	3.0	0.4	-0.2	6.5	1.8
2. Interest payments (% of GDP)	5.5	3.0	2.8	3.0	3.1	3.0	2.9	4.3	4.9	4.8	4.9	4.6	4.1	3.8	3.4	3.0	3.4	3.4
3. Implicit interest rate 2)	:	5.8	4.0	4.3	4.4	3.9	3.4	4.2	4.1	3.8	3.8	3.6	3.3	3.0	2.8	2.6	2.7	2.8
4. Nominal GDP growth rate	8.1	5.7	4.9	5.5	2.1	-2.1	2.4	-2.0	-4.4	1.3	1.5	3.8	3.8	5.1	4.3	3.9	-5.6	7.3
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	4.8	4.2	2.9	3.7	9.9	11.4	7.7	6.2	5.1	7.4	4.4	1.9	3.0	0.4	-0.2	6.5	1.8
6. Contribution of nominal GDP growth	:	-2.9	-3.3	-3.9	-1.5	1.6	-2.1	2.0	5.3	-1.7	-1.9	-4.9	-4.8	-6.3	-5.2	-4.6	7.0	-8.9
7. Stock-flow adjustment 3)	:	1.3	0.6	0.0	0.7	0.7	3.1	4.5	3.1	-1.0	-3.9	-1.3	3.2	-2.0	0.6	0.5	0.3	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.4	1.8	1.4	-0.1	0.6	6.9	8.5	3.3	1.3	0.3	2.5	-0.1	-2.2	-0.8	-2.9	-3.2	3.1	-1.6
9. Snow-ball effect	:	0.1	-0.6	-0.9	1.7	4.6	0.9	6.3	10.2	3.2	2.9	-0.3	-0.6	-2.6	-1.8	-1.6	10.4	-5.5
10. Stock-flow adjustment 3)	:	1.3	0.6	0.0	0.7	0.7	3.1	4.5	3.1	-1.0	-3.9	-1.3	3.2	-2.0	0.6	0.5	0.3	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	3.2	1.4	-1.0	2.9	12.2	12.4	14.2	14.6	2.4	1.5	-1.8	0.3	-5.4	-4.1	-4.3	13.8	-7.2
12. Level of gross debt (end of year)	62.2	57.4	73.7	72.7	75.6	87.8	100.2	114.4	129.0	131.4	132.9	131.2	131.5	126.1	122.0	117.7	131.6	124.4

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 17A

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

Slovenia

(Mrd EURO-SIT)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	1.59	2.92	4.68	5.07	5.29	4.91	5.10	5.17	5.22	5.42	5.58	5.73	5.89	6.13	6.43	6.62	6.20	6.69
2. Current taxes on income and wealth	0.71	1.35	2.83	3.17	3.32	2.93	2.91	2.89	2.72	2.54	2.69	2.80	3.02	3.21	3.61	3.88	3.70	3.82
3. Social contributions	1.85	2.86	4.72	5.13	5.66	5.74	5.86	5.90	5.87	5.76	5.86	6.10	6.34	6.75	7.21	7.72	7.55	7.80
4. Of which actual social contributions	1.83	2.82	4.65	5.05	5.57	5.64	5.76	5.80	5.75	5.65	5.75	5.98	6.22	6.63	7.08	7.59	7.42	7.66
5. Other current revenue, including sales	0.58	1.11	1.60	1.71	2.12	1.99	2.16	2.26	2.38	2.50	2.35	2.44	2.48	2.64	2.77	2.68	2.57	2.65
6. Total current revenue	4.73	8.24	13.84	15.08	16.39	15.57	16.03	16.22	16.20	16.22	16.49	17.08	17.73	18.72	20.01	20.90	20.02	20.97
7. Government consumption expenditure	1.88	3.48	5.87	6.12	6.89	7.31	7.43	7.62	7.38	7.16	7.11	7.31	7.71	7.92	8.39	8.85	9.66	9.68
8. Collective consumption	0.72	1.41	2.39	2.50	2.85	2.99	2.97	3.08	2.97	2.90	2.90	2.96	3.14	3.17	3.34	3.52	4.04	3.76
9. Social transfers in kind	1.17	2.07	3.48	3.62	4.03	4.32	4.46	4.54	4.41	4.26	4.21	4.35	4.57	4.75	5.05	5.32	5.62	5.93
10. Compensation of employees	1.18	2.11	3.52	3.68	4.16	4.45	4.56	4.67	4.55	4.33	4.26	4.30	4.58	4.81	5.07	5.47	5.94	5.98
11. Intermediate consumption	0.66	1.22	1.89	1.98	2.30	2.38	2.46	2.63	2.49	2.47	2.47	2.56	2.60	2.69	2.86	2.91	3.20	3.13
12. Social transfers other than in kind	1.74	3.19	5.03	5.27	5.80	6.17	6.43	6.70	6.52	6.52	6.52	6.58	6.60	6.83	7.04	7.40	8.11	7.95
13. Social transfers in kind via market producers	0.18	0.36	0.69	0.71	0.79	0.86	0.87	0.90	0.86	0.86	0.84	0.88	0.92	0.96	1.00	1.02	1.05	1.09
14. Interest	0.22	0.45	0.43	0.44	0.42	0.47	0.59	0.70	0.73	0.93	1.22	1.25	1.23	1.08	0.92	0.82	0.84	0.85
15. Subsidies	0.22	0.35	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	0.36	1.44	0.38
16. Other current expenditure	0.08	0.28	0.73	0.68	0.80	0.76	0.68	0.74	0.74	0.81	0.69	0.72	0.98	0.66	0.82	0.94	1.02	1.02
17. Total current expenditure	4.28	7.96	12.77	13.32	14.87	15.77	16.24	16.71	16.21	16.29	16.32	16.61	17.22	17.35	18.05	18.92	21.58	20.40
18. Gross saving	0.45	0.28	1.06	1.76	1.52	-0.20	-0.21	-0.49	-0.02	-0.07	0.18	0.47	0.51	1.38	1.95	1.98	-1.56	0.57
19. Capital transfers received	0.01	0.03	0.11	0.13	0.17	0.22	0.18	0.17	0.25	0.43	0.57	0.74	0.16	0.20	0.26	0.33	0.42	0.61
20. Total revenue	4.75	8.27	13.94	15.21	16.56	15.79	16.21	16.39	16.44	16.66	17.06	17.82	17.89	18.93	20.26	21.23	20.43	21.58
21. Gross fixed capital formation	0.43	0.70	1.36	1.60	1.80	1.84	1.80	1.50	1.47	1.58	1.91	1.85	1.26	1.31	1.62	1.81	1.88	1.99
22. Other capital expenditure	0.90	0.30	0.20	0.31	0.42	0.29	0.20	0.64	0.21	4.10	0.91	0.47	0.19	0.29	0.25	0.24	0.23	0.21
23. Total expenditure	5.61	8.96	14.33	15.23	17.09	17.90	18.25	18.85	17.89	21.97	19.13	18.93	18.67	18.95	19.93	20.97	23.70	22.61
24. Tax burden	4.13	7.11	12.17	13.34	14.23	13.54	13.83	13.92	13.74	13.67	14.09	14.59	15.21	16.05	17.22	18.24	17.46	18.33
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.39	-0.02	-0.53	-2.11	-2.04	-2.46	-1.45	-5.31	-2.07	-1.11	-0.78	-0.02	0.33	0.26	-3.26	-1.02

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	15.1	15.5	14.9	14.5	13.9	13.5	14.0	14.0	14.4	14.9	14.8	14.7	14.6	14.3	14.0	13.8	13.6	13.6
2. Current taxes on income and wealth	6.7	7.2	9.0	9.0	8.8	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	8.1	8.1	7.8
3. Social contributions	17.5	15.2	15.0	14.6	14.9	15.8	16.1	15.9	16.2	15.8	15.6	15.7	15.7	15.7	15.8	16.1	16.5	15.9
4. Of which actual social contributions	17.3	15.0	14.8	14.4	14.7	15.6	15.8	15.6	15.9	15.5	15.3	15.4	15.4	15.4	15.5	15.8	16.3	15.6
5. Other current revenue, including sales	5.5	5.9	5.1	4.9	5.6	5.5	5.9	6.1	6.6	6.9	6.3	6.3	6.1	6.1	6.1	5.6	5.6	5.4
6. Total current revenue	44.8	43.7	44.0	43.0	43.2	42.9	44.1	43.8	44.7	44.5	43.8	44.0	43.9	43.6	43.7	43.5	43.9	42.7
7. Government consumption expenditure	17.8	18.5	18.7	17.5	18.2	20.2	20.4	20.6	20.4	19.6	18.9	18.8	19.1	18.4	18.3	18.4	21.2	19.7
8. Collective consumption	6.8	7.5	7.6	7.1	7.5	8.2	8.2	8.3	8.2	8.0	7.7	7.6	7.8	7.4	7.3	7.3	8.9	7.7
9. Social transfers in kind	11.0	11.0	11.1	10.3	10.6	11.9	12.3	12.2	12.2	11.7	11.2	11.2	11.3	11.1	11.0	11.1	12.3	12.1
10. Compensation of employees	11.2	11.2	11.2	10.5	11.0	12.3	12.5	12.6	12.5	11.9	11.3	11.1	11.4	11.2	11.1	11.4	13.0	12.2
11. Intermediate consumption	6.2	6.5	6.0	5.6	6.1	6.6	6.8	7.1	6.9	6.8	6.6	6.6	6.4	6.3	6.2	6.1	7.0	6.4
12. Social transfers other than in kind	16.5	16.9	16.0	15.0	15.3	17.0	17.7	18.1	18.0	17.9	17.3	16.9	16.3	15.9	15.4	15.4	17.8	16.2
13. Social transfers in kind via market producers	1.7	1.9	2.2	2.0	2.1	2.4	2.4	2.4	2.4	2.4	2.2	2.3	2.3	2.2	2.2	2.1	2.3	2.2
14. Interest	2.1	2.4	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.5	3.2	3.2	3.0	2.5	2.0	1.7	1.8	1.7
15. Subsidies	2.1	1.9	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	3.2	0.8
16. Other current expenditure	0.8	1.5	2.3	1.9	2.1	2.1	1.9	2.0	2.0	2.2	1.8	1.8	2.4	1.5	1.8	2.0	2.2	2.1
17. Total current expenditure	40.5	42.2	40.6	38.0	39.2	43.5	44.7	45.1	44.7	44.7	43.4	42.7	42.7	40.4	39.5	39.4	47.3	41.5
18. Gross saving	4.3	1.5	3.4	5.0	4.0	-0.5	-0.6	-1.3	-0.1	-0.2	0.5	1.2	1.3	3.2	4.3	4.1	-3.4	1.2
19. Capital transfers received	0.1	0.2	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	0.9	1.3
20. Total revenue	45.0	43.9	44.3	43.4	43.7	43.5	44.6	44.2	45.4	45.7	45.3	45.9	44.3	44.0	44.3	44.2	44.8	44.0
21. Gross fixed capital formation	4.1	3.7	4.3	4.6	4.7	5.1	5.0	4.1	4.0	4.3	5.1	4.8	3.1	3.0	3.5	3.8	4.1	4.1
22. Other capital expenditure	8.5	1.6	0.6	0.9	1.1	0.8	0.6	1.7	0.6	11.3	2.4	1.2	0.5	0.7	0.6	0.5	0.5	0.4
23. Total expenditure	53.1	47.5	45.5	43.4	45.1	49.4	50.2	50.9	49.4	60.3	50.8	48.7	46.3	44.1	43.6	43.7	51.9	46.0
24. Tax burden	39.1	37.7	38.7	38.0	37.5	37.3	38.0	37.6	37.9	37.5	37.4	37.6	37.7	37.3	37.6	38.0	38.3	37.3
25. Net lending (+) or net borrowing (-)	-8.1	-3.6	-1.2	0.0	-1.4	-5.8	-5.6	-6.6	-4.0	-14.6	-5.5	-2.8	-1.9	0.0	0.7	0.5	-7.2	-2.1

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	17.0	4.8	4.2	8.3	4.3	-7.2	3.9	1.5	0.9	3.9	3.0	2.6	2.8	4.0	4.9	3.1	-6.3	7.9
2. Current taxes on income and wealth	23.4	10.1	13.3	12.0	4.8	-11.7	-0.7	-0.8	-5.8	-6.6	6.0	4.0	7.9	6.4	12.2	7.5	-4.6	3.5
3. Social contributions	3.8	11.0	5.7	8.5	10.5	1.4	2.1	0.7	-0.4	-1.9	1.7	4.1	3.9	6.5	6.8	7.2	-2.3	3.3
4. Of which actual social contributions	3.6	11.0	5.7	8.6	10.4	1.2	2.1	0.6	-0.8	-1.8	1.8	4.1	4.0	6.5	6.9	7.1	-2.3	3.3
5. Other current revenue, including sales	16.7	15.3	0.9	6.9	23.7	-6.1	8.5	4.7	5.5	4.8	-5.7	3.8	1.3	6.4	5.1	-3.3	-4.0	3.2
6. Total current revenue	12.7	9.1	6.1	9.0	8.7	-5.0	3.0	1.2	-0.1	0.2	1.7	3.5	3.8	5.6	6.9	4.4	-4.2	4.7
7. Government consumption expenditure	14.4	13.5	6.6	4.3	12.5	6.1	1.6	2.6	-3.2	-3.0	-0.7	2.9	5.5	2.7	5.9	5.4	9.2	0.3
8. Collective consumption	17.8	14.1	7.5	4.6	14.2	4.8	-0.7	3.9	-3.7	-2.2	-0.1	2.2	6.1	0.8	5.5	5.3	14.8	-7.0
9. Social transfers in kind	12.2	13.1	6.0	4.0	11.3	7.1	3.2	1.8	-2.8	-3.5	-1.1	3.3	5.0	4.0	6.2	5.5	5.5	5.5
10. Compensation of employees	14.3	13.1	5.3	4.7	12.9	7.0	2.4	2.4	-2.6	-4.8	-1.7	0.9	6.7	5.1	5.3	7.9	8.6	0.7
11. Intermediate consumption	14.2	13.7	8.1	4.8	16.4	3.5	3.1	7.1	-5.5	-0.7	-0.1	3.8	1.6	3.3	6.3	1.9	9.7	-2.1
12. Social transfers other than in kind	14.1	11.1	4.6	4.8	10.0	6.4	4.2	4.0	-2.6	0.0	0.0	0.9	0.3	3.5	3.0	5.1	9.5	-2.0
13. Social transfers in kind via market producers	9.3	20.9	7.4	3.9	10.3	8.5	2.0	3.1	-4.2	-0.6	-2.1	5.2	3.8	4.3	4.4	1.9	3.4	3.3
14. Interest	12.1	12.0	-3.3	1.3	-4.8	14.0	24.7	18.1	4.6	27.1	31.3	2.7	-1.9	-12.0	-14.9	-10.7	2.0	1.8
15. Subsidies	1.8	8.9	12.8	12.1	7.8	12.2	-2.5	-41.9	-12.6	15.3	-13.3	-3.7	-0.7	2.4	7.6	4.1	298.3	-73.3
16. Other current expenditure 1)	0.1	0.1	-0.3	-0.4	0.2	0.0	-0.2	0.1	0.1	0.2	-0.4	0.0	0.6	-0.9	0.3	0.2	0.3	-0.1
17. Total current expenditure	13.4	12.6	4.9	4.2	11.6	6.1	3.0	2.8	-2.9	0.5	0.2	1.8	3.7	0.8	4.1	4.8	14.1	-5.5
18. Gross saving 1)	-0.3	-1.3	0.4	1.6	-1.0	-4.6	0.0	-0.7	1.3	-0.1	0.7	0.7	0.1	1.9	1.1	-0.1	-7.6	4.6
19. Capital transfers received	8.2	-9.5	40.4	23.0	28.3	29.5	-18.0	-5.2	45.0	73.1	31.3	30.8	-77.8	24.1	24.9	29.7	25.6	48.0
20. Total revenue	12.7	9.0	6.3	9.1	8.9	-4.6	2.7	1.1	0.3	1.3	2.4	4.4	0.4	5.8	7.1	4.8	-3.7	5.6
21. Gross fixed capital formation	13.1	0.7	22.8	17.8	12.2	2.2	-1.9	-16.5	-2.6	7.6	21.1	-3.1	-31.6	3.4	24.2	11.7	3.9	5.8
22. Other capital expenditure 1)	-7.3	-0.3	-0.1	0.2	0.2	-0.3	-0.3	1.2	-1.1	10.7	-8.8	-1.2	-0.7	0.2	-0.1	-0.1	0.0	-0.1
23. Total expenditure	-2.2	10.6	6.1	6.2	12.2	4.7	2.0	3.3	-5.1	22.8	-12.9	-1.1	-1.3	1.5	5.2	5.2	13.0	-4.6
24. Tax burden	12.1	8.0	6.8	9.6	6.6	-4.9	2.2	0.6	-1.3	-0.5	3.1	3.6	4.2	5.5	7.3	5.9	-4.3	5.0
25. Net lending (+) or net borrowing (-)	7.1	-0.7	0.1	1.2	-1.3	-4.4	0.2	-1.0	2.6	-10.6	9.1	2.7	0.9	1.9	0.8	-0.2	-7.7	5.1

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	8.1	4.5	1.2	0.0	1.4	5.8	5.6	6.6	4.0	14.6	5.5	2.8	1.9	0.0	-0.7	-0.5	7.2	2.1
2. Interest payments (% of GDP)	2.1	2.3	1.4	1.2	1.1	1.3	1.6	1.9	2.0	2.5	3.2	3.2	3.0	2.5	2.0	1.7	1.8	1.7
3. Implicit interest rate 2)	:	10.0	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	2.5	2.6	2.2
4. Nominal GDP growth rate	28.0	12.2	8.1	11.4	8.1	-4.4	0.3	1.9	-2.2	0.6	3.2	3.2	3.9	6.5	6.4	4.9	-5.0	7.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.1	4.5	1.2	0.0	1.4	5.8	5.6	6.6	4.0	14.6	5.5	2.8	1.9	0.0	-0.7	-0.5	7.2	2.1
6. Contribution of nominal GDP growth	:	-2.8	-2.0	-2.7	-1.7	1.0	-0.1	-0.7	1.0	-0.3	-2.2	-2.5	-3.1	-4.8	-4.5	-3.3	3.5	-5.9
7. Stock-flow adjustment 3)	:	-1.5	0.4	-0.6	-0.7	5.9	-1.8	2.3	2.1	2.2	7.0	2.0	-2.7	0.2	1.5	-0.5	7.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	6.1	2.1	-0.1	-1.2	0.3	4.5	4.0	4.7	2.0	12.0	2.3	-0.4	-1.1	-2.5	-2.7	-2.3	5.3	0.3
9. Snow-ball effect	:	-0.5	-0.6	-1.4	-0.6	2.3	1.5	1.2	3.0	2.3	1.0	0.7	-0.1	-2.3	-2.5	-1.6	5.3	-4.2
10. Stock-flow adjustment 3)	:	-1.5	0.4	-0.6	-0.7	5.9	-1.8	2.3	2.1	2.2	7.0	2.0	-2.7	0.2	1.5	-0.5	7.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	0.1	-0.3	-3.2	-1.1	12.7	3.7	8.2	7.1	16.4	10.3	2.3	-3.9	-4.5	-3.7	-4.3	17.6	-3.9
12. Level of gross debt (end of year)	18.2	26.1	26.1	22.8	21.8	34.5	38.3	46.5	53.6	70.0	80.3	82.6	78.7	74.1	70.4	66.1	83.7	79.9

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 18A

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

Slovakia

(Mrd EURO-SKK)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	2.83	4.00	6.34	7.03	7.19	6.73	7.04	7.97	7.79	8.35	8.75	9.23	9.37	10.11	10.67	11.38	10.92	11.70
2. Current taxes on income and wealth	2.07	2.28	3.52	3.98	4.54	3.67	3.74	3.98	4.15	4.62	5.11	5.70	5.84	6.12	6.53	6.90	5.59	6.50
3. Social contributions	2.92	4.43	6.61	7.35	8.08	8.04	8.32	8.72	9.11	10.01	10.39	11.08	11.66	12.59	13.44	14.34	13.72	14.32
4. Of which actual social contributions	2.90	4.41	6.54	7.27	7.99	7.95	8.19	8.57	8.99	9.86	10.24	10.91	11.48	12.40	13.25	14.12	13.51	14.11
5. Other current revenue, including sales	1.06	1.95	3.21	3.03	3.68	4.16	3.92	4.79	5.07	5.34	5.42	6.44	5.17	5.14	5.30	5.98	6.27	6.43
6. Total current revenue	8.87	12.66	19.69	21.38	23.48	22.61	23.02	25.46	26.12	28.32	29.68	32.45	32.04	33.96	35.94	38.59	36.50	38.95
7. Government consumption expenditure	4.70	6.57	10.58	10.83	12.03	12.81	13.10	13.06	13.03	13.37	14.00	14.85	15.33	15.98	16.70	18.44	20.01	20.77
8. Collective consumption	3.86	3.81	6.37	5.91	6.40	6.90	6.96	7.05	6.76	6.74	7.29	7.81	8.20	8.59	8.89	9.77	10.78	10.93
9. Social transfers in kind	0.84	2.76	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.63	6.71	7.04	7.13	7.39	7.81	8.68	9.24	9.84
10. Compensation of employees	1.88	2.82	4.45	4.63	5.16	5.54	5.76	5.90	6.03	6.42	6.77	7.12	7.54	7.92	8.36	9.60	10.07	10.44
11. Intermediate consumption	1.56	1.93	3.33	3.27	3.33	3.92	4.00	4.14	4.21	4.21	4.38	4.74	4.53	4.85	4.98	5.24	5.45	5.64
12. Social transfers other than in kind	2.74	4.22	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	12.60	14.49	13.16
13. Social transfers in kind via market producers	0.05	0.77	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	4.84	5.34	5.59
14. Interest	0.47	1.28	0.82	0.89	0.92	0.93	0.88	1.10	1.31	1.42	1.48	1.42	1.37	1.22	1.21	1.16	1.19	1.22
15. Subsidies	0.91	0.77	0.52	0.53	0.92	0.88	0.78	0.88	0.89	1.08	1.07	0.95	0.88	0.98	1.05	1.03	2.04	1.23
16. Other current expenditure	0.22	0.58	0.86	1.00	1.00	1.15	1.06	1.06	1.08	1.28	1.29	1.55	1.44	1.31	1.88	2.02	2.29	2.37
17. Total current expenditure	7.84	12.39	19.31	20.58	22.48	24.76	25.71	26.29	27.27	28.50	29.49	30.73	31.28	31.99	33.80	36.49	40.88	39.64
18. Gross saving	1.03	0.27	0.38	0.81	1.00	-2.15	-2.69	-0.83	-1.16	-0.18	0.19	1.71	0.75	1.97	2.14	2.09	-4.38	-0.68
19. Capital transfers received	0.00	0.05	0.18	0.30	0.16	0.63	0.64	0.88	0.78	0.99	0.96	1.92	0.53	0.30	0.62	0.50	0.62	0.71
20. Total revenue	8.87	12.71	19.86	21.68	23.64	23.24	23.66	26.34	26.89	29.31	30.64	34.36	32.57	34.26	36.56	39.08	37.12	39.67
21. Gross fixed capital formation	0.65	1.15	2.16	2.02	2.34	2.52	2.42	2.65	2.37	2.48	3.14	5.10	2.76	2.85	3.35	3.35	3.29	3.51
22. Other capital expenditure	1.08	3.17	0.41	0.38	0.56	1.19	0.60	0.57	0.46	0.46	0.38	0.67	0.53	0.22	0.35	0.46	0.56	0.57
23. Total expenditure	9.56	16.71	21.88	22.98	25.37	28.46	28.74	29.51	30.10	31.44	33.01	36.49	34.57	35.07	37.50	40.30	44.72	43.72
24. Tax burden	7.80	10.70	16.50	18.41	19.87	18.46	19.11	20.68	21.05	22.95	24.23	25.95	26.83	28.78	30.61	32.51	30.39	32.48
25. Net lending (+) or net borrowing (-)	-0.69	-4.00	-2.02	-1.30	-1.73	-5.22	-5.08	-3.17	-3.21	-2.13	-2.37	-2.13	-2.01	-0.80	-0.94	-1.22	-7.60	-4.06

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	14.3	12.6	11.3	11.1	10.5	10.5	10.3	11.2	10.6	11.2	11.5	11.6	11.6	12.0	11.9	12.1	12.2	12.1
2. Current taxes on income and wealth	10.5	7.2	6.2	6.3	6.6	5.7	5.5	5.6	5.6	6.2	6.7	7.1	7.2	7.2	7.3	7.3	6.2	6.7
3. Social contributions	14.8	14.0	11.7	11.6	11.8	12.5	12.2	12.2	12.4	13.5	13.6	13.9	14.4	14.9	15.0	15.2	15.3	14.8
4. Of which actual social contributions	14.7	13.9	11.6	11.5	11.7	12.4	12.0	12.0	12.2	13.3	13.4	13.7	14.2	14.7	14.8	15.0	15.0	14.5
5. Other current revenue, including sales	5.3	6.2	5.7	4.8	5.4	6.5	5.8	6.7	6.9	7.2	7.1	8.1	6.4	6.1	5.9	6.3	7.0	6.6
6. Total current revenue	44.9	40.0	34.9	33.9	34.2	35.3	33.8	35.7	35.5	38.1	38.9	40.7	39.5	40.2	40.1	41.0	40.6	40.2
7. Government consumption expenditure	23.8	20.7	18.8	17.1	17.5	20.0	19.2	18.3	17.7	18.0	18.4	18.6	18.9	18.9	18.6	19.6	22.3	21.4
8. Collective consumption	19.5	12.0	11.3	9.4	9.3	10.8	10.2	9.9	9.2	9.1	9.6	9.8	10.1	10.2	9.9	10.4	12.0	11.3
9. Social transfers in kind	4.2	8.7	7.5	7.8	8.2	9.2	9.0	8.4	8.5	8.9	8.8	8.8	8.8	8.7	8.7	9.2	10.3	10.1
10. Compensation of employees	9.5	8.9	7.9	7.3	7.5	8.6	8.5	8.3	8.2	8.6	8.9	8.9	9.3	9.4	9.3	10.2	11.2	10.8
11. Intermediate consumption	7.9	6.1	5.9	5.2	4.9	6.1	5.9	5.8	5.7	5.7	5.7	5.9	5.6	5.7	5.5	5.6	6.1	5.8
12. Social transfers other than in kind	13.9	13.3	12.2	11.9	11.6	14.1	14.3	13.8	13.9	14.0	14.0	13.8	13.9	13.6	13.2	13.4	16.1	13.6
13. Social transfers in kind via market producers	0.2	2.4	4.3	4.4	4.6	5.1	5.1	4.8	4.8	4.9	5.0	5.0	5.2	5.0	5.0	5.1	6.0	5.8
14. Interest	2.4	4.0	1.5	1.4	1.3	1.5	1.3	1.5	1.8	1.9	1.9	1.8	1.7	1.4	1.3	1.2	1.3	1.3
15. Subsidies	4.6	2.4	0.9	0.8	1.3	1.4	1.1	1.2	1.2	1.5	1.4	1.2	1.1	1.2	1.2	1.1	2.3	1.3
16. Other current expenditure	1.1	1.8	1.5	1.6	1.5	1.8	1.6	1.5	1.5	1.7	1.7	1.9	1.8	1.6	2.1	2.1	2.6	2.4
17. Total current expenditure	39.7	39.1	34.3	32.6	32.8	38.6	37.8	36.9	37.1	38.3	38.7	38.5	38.6	37.9	37.7	38.7	45.5	40.9
18. Gross saving	5.2	0.9	0.7	1.3	1.5	-3.4	-3.9	-1.2	-1.6	-0.2	0.2	2.1	0.9	2.3	2.4	2.2	-4.9	-0.7
19. Capital transfers received	0.0	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	0.7	0.5	0.7	0.7
20. Total revenue	44.9	40.1	35.2	34.3	34.5	36.3	34.7	37.0	36.6	39.4	40.2	43.1	40.2	40.5	40.7	41.5	41.3	40.9
21. Gross fixed capital formation	3.3	3.6	3.8	3.2	3.4	3.9	3.6	3.7	3.2	3.3	4.1	6.4	3.4	3.4	3.7	3.6	3.7	3.6
22. Other capital expenditure	5.4	10.0	0.7	0.6	0.8	1.9	0.9	0.8	0.6	0.6	0.5	0.8	0.7	0.3	0.4	0.5	0.6	0.6
23. Total expenditure	48.4	52.8	38.8	36.4	37.0	44.4	42.2	41.4	41.0	42.3	43.3	45.8	42.7	41.5	41.8	42.8	49.8	45.1
24. Tax burden	39.5	33.8	29.3	29.1	29.0	28.8	28.1	29.0	28.6	30.9	31.8	32.5	33.1	34.1	34.1	34.5	33.8	33.5
25. Net lending (+) or net borrowing (-)	-3.5	-12.6	-3.6	-2.1	-2.5	-8.1	-7.5	-4.5	-4.4	-2.9	-3.1	-2.7	-2.5	-1.0	-1.0	-1.3	-8.5	-4.2

Table 18C

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

Slovakia

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

	1996	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	6.4	12.7	-0.1	10.8	2.2	-6.3	4.5	13.2	-2.2	7.2	4.8	5.5	1.5	7.9	5.6	6.6	-4.1	7.2
2. Current taxes on income and wealth	-0.6	-8.5	13.6	13.0	14.1	-19.1	1.9	6.4	4.2	11.5	10.6	11.4	2.5	4.8	6.7	5.6	-18.9	16.3
3. Social contributions	18.0	12.0	3.9	11.2	10.0	-0.5	3.5	4.8	4.4	9.9	3.9	6.6	5.2	8.0	6.7	6.7	-4.3	4.4
4. Of which actual social contributions	18.0	12.2	3.7	11.1	10.0	-0.6	3.0	4.7	4.8	9.8	3.8	6.5	5.2	8.0	6.8	6.6	-4.3	4.4
5. Other current revenue, including sales	-3.1	20.5	18.7	-5.8	21.4	13.2	-5.8	22.2	5.9	5.3	1.5	18.8	-19.7	-0.6	3.2	12.8	4.9	2.5
6. Total current revenue	7.5	9.0	6.3	8.6	9.8	-3.7	1.8	10.6	2.6	8.5	4.8	9.3	-1.3	6.0	5.8	7.4	-5.4	6.7
7. Government consumption expenditure	18.6	9.0	13.4	2.4	11.1	6.6	2.3	-0.4	-0.2	2.6	4.7	6.1	3.2	4.3	4.5	10.5	8.5	3.8
8. Collective consumption	-12.0	13.2	12.4	-7.3	8.3	8.0	0.8	1.3	-4.1	-0.2	8.1	7.1	5.0	4.8	3.4	9.9	10.3	1.4
9. Social transfers in kind	159.5	3.7	14.9	16.9	14.4	5.0	4.0	-2.2	4.4	5.6	1.3	4.9	1.2	3.7	5.7	11.1	6.5	6.5
10. Compensation of employees	11.6	4.1	10.5	4.0	11.5	7.3	3.8	2.4	2.3	6.4	5.4	5.2	5.8	5.1	5.5	14.8	4.9	3.7
11. Intermediate consumption	23.8	21.3	27.1	-1.8	1.7	17.7	2.0	3.5	1.8	-0.1	4.0	8.1	-4.4	7.1	2.6	5.3	3.9	3.4
12. Social transfers other than in kind	11.7	5.2	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	6.3	15.0	-9.1
13. Social transfers in kind via market producers	986.6	6.8	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	8.2	10.3	4.7
14. Interest	19.0	32.0	-5.8	8.6	3.4	1.4	-5.5	24.9	18.9	8.1	4.2	-4.2	-3.0	-11.4	-0.8	-4.2	3.0	2.1
15. Subsidies	-9.0	3.1	13.9	1.1	74.1	-4.6	-10.8	12.2	1.6	21.0	-1.2	-11.0	-7.3	10.7	7.4	-1.7	98.5	-40.1
16. Other current expenditure 1)	0.0	0.8	-0.3	0.1	-0.1	0.3	-0.2	-0.1	0.0	0.2	0.0	0.2	-0.2	-0.2	0.5	0.1	0.4	-0.1
17. Total current expenditure	18.1	12.0	10.2	6.6	9.3	10.1	3.9	2.2	3.7	4.5	3.5	4.2	1.8	2.3	5.7	8.0	12.0	-3.0
18. Gross saving 1)	-4.0	-1.1	-1.3	0.6	0.2	-4.8	-0.6	2.8	-0.4	1.3	0.5	1.9	-1.2	1.4	0.1	-0.2	-7.1	4.2
19. Capital transfers received	2009.3	11.3	110.6	72.0	-46.2	288.4	0.9	38.4	-11.6	26.5	-2.4	99.1	-72.4	-42.7	105.1	-19.8	23.8	15.4
20. Total revenue	7.9	9.0	6.8	9.2	9.0	-1.7	1.8	11.3	2.1	9.0	4.5	12.2	-5.2	5.2	6.7	6.9	-5.0	6.9
21. Gross fixed capital formation	60.7	9.1	23.6	-6.4	15.8	7.6	-3.7	9.5	-10.5	4.7	26.5	62.1	-45.9	3.4	17.6	-0.1	-1.9	6.9
22. Other capital expenditure 1)	1.1	4.4	-0.8	-0.1	0.2	1.0	-1.0	-0.1	-0.2	0.0	-0.1	0.3	-0.2	-0.4	0.1	0.1	0.1	0.0
23. Total expenditure	22.8	21.9	9.1	5.0	10.4	12.2	1.0	2.7	2.0	4.4	5.0	10.6	-5.3	1.4	6.9	7.5	11.0	-2.2
24. Tax burden	8.9	7.2	4.2	11.6	8.0	-7.1	3.5	8.2	1.8	9.0	5.6	7.1	3.4	7.3	6.3	6.2	-6.5	6.9
25. Net lending (+) or net borrowing (-)	-6.3	-5.5	-0.7	1.5	-0.5	-5.6	0.7	3.0	0.1	1.5	-0.2	0.4	0.2	1.5	-0.1	-0.2	-7.2	4.3

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	3.5	7.2	3.6	2.1	2.5	8.1	7.5	4.5	4.4	2.9	3.1	2.7	2.5	1.0	1.0	1.3	8.5	4.2
2. Interest payments (% of GDP)	2.4	4.0	1.5	1.4	1.3	1.5	1.3	1.5	1.8	1.9	1.9	1.8	1.7	1.4	1.3	1.2	1.3	1.3
3. Implicit interest rate 2)	:	8.6	4.7	5.0	4.8	4.8	3.8	4.0	4.2	3.7	3.6	3.5	3.3	2.9	2.8	2.6	2.6	2.3
4. Nominal GDP growth rate	16.3	8.5	11.6	12.1	8.6	-6.6	6.2	4.6	3.2	1.2	2.6	4.6	1.6	4.3	6.2	5.0	-4.7	8.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.5	7.2	3.6	2.1	2.5	8.1	7.5	4.5	4.4	2.9	3.1	2.7	2.5	1.0	1.0	1.3	8.5	4.2
6. Contribution of nominal GDP growth	:	-4.0	-3.6	-3.4	-2.4	2.0	-2.1	-1.8	-1.3	-0.6	-1.4	-2.3	-0.8	-2.1	-3.0	-2.3	2.3	-4.4
7. Stock-flow adjustment 3)	:	-2.6	-3.3	0.3	-1.9	-2.4	-0.7	-0.2	5.3	0.7	-2.9	-1.9	-1.5	0.5	0.0	-0.4	0.6	0.7
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.1	3.2	2.1	0.6	1.2	6.7	6.2	2.9	2.6	1.0	1.2	0.9	0.8	-0.5	-0.3	0.1	7.1	2.9
9. Snow-ball effect	:	0.0	-2.2	-2.0	-1.1	3.5	-0.8	-0.2	0.4	1.3	0.6	-0.6	0.9	-0.7	-1.6	-1.1	3.7	-3.1
10. Stock-flow adjustment 3)	:	-2.6	-3.3	0.3	-1.9	-2.4	-0.7	-0.2	5.3	0.7	-2.9	-1.9	-1.5	0.5	0.0	-0.4	0.6	0.7
(% of GDP)																		
11. Change in gross debt 5)	:	0.7	-3.3	-1.1	-1.7	7.8	4.6	2.5	8.3	3.0	-1.2	-1.6	0.1	-0.7	-1.9	-1.4	11.5	0.5
12. Level of gross debt (end of year)	21.6	51.1	31.4	30.3	28.6	36.4	41.0	43.5	51.8	54.7	53.5	51.9	52.0	51.3	49.4	48.0	59.5	59.9

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 19A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Finland****(Mrd EURO-FIM)**

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	13.4	18.3	22.8	23.6	24.1	23.4	24.2	27.2	28.1	29.3	29.6	29.7	31.1	31.6	33.1	33.6	31.5	34.0
2. Current taxes on income and wealth	16.6	27.9	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	38.3	37.3	40.1
3. Social contributions	14.1	16.0	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.9	27.9	27.3	27.9	28.3	27.4	29.8
4. Of which actual social contributions	13.9	16.0	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	26.3	26.9	27.9	27.3	27.9	28.3	27.4	29.8
5. Other current revenue, including sales	10.0	12.1	17.0	19.0	21.0	19.4	19.9	21.1	21.6	22.0	22.0	22.1	22.0	22.7	23.5	24.1	23.0	24.3
6. Total current revenue	54.1	74.3	89.3	96.0	100.2	93.2	96.0	103.6	106.4	110.1	111.7	113.5	116.6	118.8	121.9	124.4	119.2	128.2
7. Government consumption expenditure	21.6	26.9	36.9	38.8	41.9	43.7	44.6	46.3	48.4	50.1	50.7	51.5	51.5	51.6	53.4	55.5	60.2	60.3
8. Collective consumption	8.0	9.7	13.3	14.1	15.1	15.8	15.9	16.0	16.6	17.6	17.9	18.0	17.5	17.5	18.0	18.8	21.9	20.2
9. Social transfers in kind	13.6	17.2	23.6	24.8	26.8	27.9	28.7	30.2	31.9	32.6	32.8	33.5	34.0	34.1	35.4	36.7	38.4	40.1
10. Compensation of employees	14.5	17.4	22.5	23.4	24.9	25.8	26.4	27.4	28.6	29.1	29.2	29.1	28.8	28.1	28.8	29.5	30.6	31.4
11. Intermediate consumption	8.0	10.2	15.1	16.3	17.8	18.8	19.6	20.4	21.4	22.4	22.6	23.3	23.5	24.3	25.3	26.4	28.8	28.6
12. Social transfers other than in kind	21.0	21.3	26.5	27.1	28.4	31.2	32.7	33.9	36.1	38.4	40.3	41.6	42.2	42.6	43.0	43.7	46.3	46.8
13. Social transfers in kind via market producers	1.4	2.1	3.7	3.9	4.3	4.6	4.8	5.1	5.3	5.5	5.6	5.9	6.1	6.3	6.6	6.9	7.3	7.5
14. Interest	3.8	3.7	2.6	2.7	2.7	2.4	2.5	2.8	2.9	2.6	2.5	2.4	2.4	2.3	2.1	2.1	1.8	1.6
15. Subsidies	2.6	2.0	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	3.0	4.5	3.4
16. Other current expenditure	2.4	3.4	4.4	4.5	4.8	5.1	5.3	5.6	5.7	6.1	6.2	5.9	5.8	5.5	5.9	6.1	6.4	6.8
17. Total current expenditure	53.7	60.1	77.0	80.1	85.4	90.4	93.9	97.9	102.6	106.9	109.1	110.9	111.5	111.8	114.6	117.7	125.6	126.0
18. Gross saving	0.5	14.2	12.3	15.9	14.8	2.8	2.0	5.7	3.8	3.2	2.6	2.6	5.1	6.9	7.3	6.7	-6.4	2.2
19. Capital transfers received	0.2	0.5	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	0.9	0.7	0.9
20. Total revenue	54.3	74.8	90.0	96.7	101.1	93.8	96.7	104.2	107.1	110.9	112.3	114.3	117.3	119.9	122.7	125.2	119.9	129.1
21. Gross fixed capital formation	3.7	4.8	5.8	6.5	7.0	7.1	6.8	7.5	8.1	8.5	8.7	7.9	9.0	9.2	9.9	10.1	10.9	11.0
22. Other capital expenditure	2.8	0.5	0.3	0.5	0.6	0.8	0.7	0.9	0.8	0.7	0.7	0.6	0.6	0.4	0.3	0.2	0.3	0.3
23. Total expenditure	60.2	65.4	83.1	87.1	93.0	98.3	101.4	106.2	111.5	116.1	118.5	119.4	121.1	121.4	124.7	128.0	136.8	137.3
24. Tax burden	44.2	62.7	73.0	77.7	80.0	74.3	76.6	83.0	85.5	89.0	90.3	92.3	95.4	97.3	99.3	101.4	97.2	105.0
25. Net lending (+) or net borrowing (-)	-5.8	9.4	6.9	9.6	8.1	-4.5	-4.8	-2.0	-4.3	-5.2	-6.2	-5.1	-3.8	-1.5	-2.0	-2.7	-16.9	-8.2

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	13.6	13.4	13.2	12.6	12.4	12.9	12.9	13.7	14.0	14.3	14.3	14.0	14.3	14.0	14.2	14.0	13.8	14.1
2. Current taxes on income and wealth	16.8	20.4	16.8	17.0	16.8	15.4	15.4	15.8	15.5	16.1	16.3	16.5	16.4	16.5	16.0	16.0	16.3	16.6
3. Social contributions	14.3	11.7	11.9	11.6	11.6	12.3	12.2	12.1	12.7	12.7	12.7	12.7	12.8	12.1	11.9	11.8	12.0	12.3
4. Of which actual social contributions	14.1	11.7	11.9	11.6	11.6	12.3	12.2	12.1	12.7	12.7	12.7	12.7	12.8	12.1	11.9	11.8	12.0	12.3
5. Other current revenue, including sales	10.2	8.9	9.8	10.2	10.8	10.7	10.6	10.7	10.7	10.7	10.7	10.4	10.1	10.0	10.1	10.1	10.1	10.1
6. Total current revenue	54.9	54.4	51.6	51.3	51.6	51.3	51.0	52.3	52.9	53.9	54.0	53.7	53.6	52.6	52.2	51.8	52.1	53.1
7. Government consumption expenditure	21.9	19.7	21.3	20.8	21.6	24.1	23.7	23.4	24.1	24.5	24.5	24.4	23.7	22.8	22.9	23.1	26.3	25.0
8. Collective consumption	8.1	7.1	7.7	7.5	7.8	8.7	8.4	8.1	8.3	8.6	8.6	8.5	8.0	7.7	7.7	7.8	9.6	8.4
9. Social transfers in kind	13.8	12.6	13.6	13.2	13.8	15.4	15.2	15.3	15.8	15.9	15.9	15.9	15.6	15.1	15.1	15.3	16.8	16.6
10. Compensation of employees	14.8	12.7	13.0	12.5	12.8	14.2	14.0	13.9	14.2	14.3	14.1	13.8	13.2	12.4	12.3	12.3	13.4	13.0
11. Intermediate consumption	8.1	7.5	8.7	8.7	9.2	10.3	10.4	10.3	10.7	11.0	10.9	11.0	10.8	10.8	10.8	11.0	12.6	11.8
12. Social transfers other than in kind	21.3	15.6	15.3	14.5	14.6	17.2	17.4	17.1	17.9	18.8	19.5	19.7	19.4	18.9	18.4	18.2	20.2	19.4
13. Social transfers in kind via market producers	1.4	1.6	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	3.2	3.1
14. Interest	3.8	2.7	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	0.8	0.7
15. Subsidies	2.7	1.5	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	1.9	1.4
16. Other current expenditure	2.4	2.5	2.6	2.4	2.5	2.8	2.8	2.9	2.8	3.0	3.0	2.8	2.7	2.4	2.5	2.6	2.8	2.8
17. Total current expenditure	54.5	44.1	44.5	42.8	44.0	49.7	49.9	49.4	51.0	52.3	52.7	52.5	51.3	49.5	49.0	49.0	54.9	52.2
18. Gross saving	0.5	10.4	7.1	8.5	7.6	1.5	1.1	2.9	1.9	1.6	1.2	1.2	2.4	3.1	3.1	2.8	-2.8	0.9
19. Capital transfers received	0.2	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	0.4	0.3	0.4
20. Total revenue	55.1	54.8	52.0	51.7	52.1	51.6	51.4	52.6	53.3	54.3	54.3	54.1	53.9	53.1	52.5	52.2	52.4	53.4
21. Gross fixed capital formation	3.7	3.5	3.3	3.5	3.6	3.9	3.6	3.8	4.0	4.2	4.2	3.7	4.1	4.1	4.2	4.2	4.8	4.6
22. Other capital expenditure	2.9	0.4	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1	0.1
23. Total expenditure	61.1	47.9	48.1	46.6	47.9	54.1	53.9	53.7	55.4	56.8	57.3	56.5	55.7	53.8	53.4	53.3	59.8	56.8
24. Tax burden	44.9	45.9	42.2	41.5	41.2	40.9	40.7	41.9	42.5	43.5	43.6	43.7	43.9	43.1	42.5	42.2	42.5	43.5
25. Net lending (+) or net borrowing (-)	-5.9	6.9	4.0	5.1	4.2	-2.5	-2.5	-1.0	-2.2	-2.5	-3.0	-2.4	-1.7	-0.7	-0.9	-1.1	-7.4	-3.4

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	4.4	3.8	4.4	3.4	1.8	-2.8	3.6	12.2	3.5	4.2	0.9	0.4	4.8	1.5	4.8	1.5	-6.3	8.1
2. Current taxes on income and wealth	13.2	23.1	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	2.6	-2.8	7.7
3. Social contributions	-0.4	1.0	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.3	2.3	1.3	-3.0	8.5
4. Of which actual social contributions	-0.4	1.2	7.3	5.4	4.4	-1.3	2.8	5.0	6.2	1.5	1.5	2.5	3.7	-2.3	2.3	1.3	-3.0	8.5
5. Other current revenue, including sales	2.9	17.9	8.6	12.0	10.5	-7.5	2.5	6.1	2.2	1.7	0.4	0.1	-0.3	3.2	3.8	2.6	-4.7	5.6
6. Total current revenue	5.6	11.9	5.7	7.6	4.3	-7.0	3.0	7.9	2.8	3.4	1.4	1.6	2.7	1.8	2.6	2.0	-4.2	7.5
7. Government consumption expenditure	4.8	4.7	4.5	5.4	7.8	4.4	1.9	3.8	4.7	3.5	1.1	1.7	-0.1	0.2	3.5	3.9	8.6	0.2
8. Collective consumption	5.2	2.6	4.2	5.7	7.2	4.9	0.4	0.8	3.7	6.0	1.7	0.7	-3.0	0.1	3.1	4.0	16.7	-7.4
9. Social transfers in kind	4.6	6.0	4.7	5.2	8.2	4.2	2.7	5.5	5.3	2.2	0.8	2.2	1.5	0.2	3.8	3.8	4.5	4.5
10. Compensation of employees	5.2	4.5	3.2	4.1	6.3	3.4	2.5	3.8	4.1	2.0	0.2	-0.3	-1.2	-2.4	2.7	2.4	3.8	2.5
11. Intermediate consumption	5.3	5.9	6.0	7.9	9.2	5.6	4.3	4.2	5.1	4.7	0.9	2.7	1.1	3.5	4.1	4.4	9.0	-0.9
12. Social transfers other than in kind	0.6	-1.4	2.2	2.3	5.0	9.9	4.6	3.7	6.5	6.6	4.7	3.2	1.6	0.9	0.9	1.5	6.1	1.0
13. Social transfers in kind via market producers	15.7	8.3	7.1	5.8	11.7	6.2	3.8	6.0	4.2	4.2	2.4	5.0	4.1	3.0	4.8	4.4	5.1	3.5
14. Interest	9.7	0.5	-2.7	2.7	2.4	-11.0	3.4	10.1	4.2	-9.2	-2.2	-3.9	-2.3	-4.1	-6.5	-3.9	-15.0	-10.0
15. Subsidies	-25.0	2.4	8.7	2.8	6.2	0.6	7.0	2.8	0.6	-1.6	-0.3	5.3	-5.6	1.1	1.5	8.3	49.9	-23.5
16. Other current expenditure 1)	0.1	-0.1	0.0	-0.1	0.1	0.3	0.0	0.0	0.0	0.2	0.0	-0.2	-0.1	-0.2	0.1	0.0	0.2	0.0
17. Total current expenditure	2.6	2.3	3.6	4.1	6.6	5.8	3.9	4.2	4.8	4.2	2.0	1.7	0.5	0.3	2.5	2.7	6.8	0.3
18. Gross saving 1)	1.6	4.4	0.9	1.4	-0.9	-6.1	-0.5	1.8	-1.0	-0.4	-0.3	0.0	1.2	0.7	0.1	-0.4	-5.6	3.7
19. Capital transfers received	48.9	15.2	6.7	-7.6	44.3	-31.0	11.8	-6.0	3.3	23.6	-22.6	20.9	-13.2	59.1	-24.9	6.2	-14.7	17.5
20. Total revenue	5.7	11.9	5.7	7.4	4.6	-7.2	3.0	7.8	2.8	3.6	1.2	1.7	2.6	2.2	2.4	2.0	-4.2	7.6
21. Gross fixed capital formation	12.0	-3.7	-2.4	12.8	6.9	2.3	-4.6	10.2	8.1	5.0	2.0	-8.8	14.0	2.2	7.0	2.0	8.8	0.8
22. Other capital expenditure 1)	-1.3	-0.4	-0.1	0.0	0.1	0.1	-0.1	0.1	-0.1	0.0	0.0	-0.1	0.0	-0.1	0.0	0.0	0.0	0.0
23. Total expenditure	0.9	1.1	3.0	4.8	6.8	5.7	3.2	4.8	4.9	4.2	2.1	0.8	1.4	0.3	2.7	2.6	6.9	0.3
24. Tax burden	6.2	10.9	5.1	6.4	3.1	-7.2	3.0	8.4	3.0	4.0	1.5	2.2	3.4	2.0	2.1	2.1	-4.1	8.1
25. Net lending (+) or net borrowing (-)	2.7	5.2	1.3	1.1	-0.9	-6.7	0.0	1.5	-1.1	-0.4	-0.5	0.6	0.7	1.0	-0.2	-0.3	-6.2	4.0

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	5.9	-5.0	-4.0	-5.1	-4.2	2.5	2.5	1.0	2.2	2.5	3.0	2.4	1.7	0.7	0.9	1.1	7.4	3.4
2. Interest payments (% of GDP)	3.8	2.6	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	0.8	0.7
3. Implicit interest rate 2)	7.4	6.4	3.9	4.0	4.3	3.8	3.3	3.1	3.0	2.4	2.2	2.0	1.8	1.7	1.6	1.5	1.2	1.0
4. Nominal GDP growth rate	8.6	6.0	5.0	8.2	3.8	-6.4	3.5	5.2	1.5	1.6	1.3	2.2	2.9	3.8	3.4	2.8	-4.7	5.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.9	-5.0	-4.0	-5.1	-4.2	2.5	2.5	1.0	2.2	2.5	3.0	2.4	1.7	0.7	0.9	1.1	7.4	3.4
6. Contribution of nominal GDP growth	-4.4	-2.4	-1.9	-2.9	-1.3	2.2	-1.4	-2.3	-0.7	-0.9	-0.7	-1.3	-1.8	-2.3	-2.0	-1.6	2.9	-3.7
7. Stock-flow adjustment 3)	-2.5	5.8	4.0	3.8	4.1	4.2	4.3	2.7	3.9	0.9	1.3	2.7	-0.4	-0.2	-0.5	0.2	-0.2	0.4
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-7.5	-5.5	-6.5	-5.6	1.2	1.2	-0.4	0.7	1.3	1.8	1.3	0.6	-0.3	-0.1	0.3	6.6	2.8
9. Snow-ball effect	-0.6	0.2	-0.4	-1.5	0.1	3.6	-0.1	-0.9	0.7	0.4	0.5	-0.1	-0.7	-1.3	-1.1	-0.7	3.7	-3.0
10. Stock-flow adjustment 3)	-2.5	5.8	4.0	3.8	4.1	4.2	4.3	2.7	3.9	0.9	1.3	2.7	-0.4	-0.2	-0.5	0.2	-0.2	0.4
(% of GDP)																		
11. Change in gross debt 5)	-1.0	-1.5	-1.8	-4.2	-1.3	9.0	5.4	1.4	5.4	2.6	3.6	3.8	-0.5	-1.9	-1.7	-0.3	10.1	0.2
12. Level of gross debt (end of year)	55.2	40.9	38.1	33.9	32.6	41.5	46.9	48.3	53.6	56.2	59.8	63.6	63.2	61.3	59.6	59.4	69.4	69.6

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

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

3) Line 7 = line 10.

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

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

Table 20A

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

EA-19	(Mrd EUR)																	
	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	695	905	1145	1202	1185	1136	1184	1232	1268	1289	1333	1369	1402	1453	1507	1562	1421	1555
2. Current taxes on income and wealth	646	875	1076	1169	1186	1066	1092	1147	1208	1247	1270	1318	1358	1431	1502	1546	1404	1540
3. Social contributions	953	1073	1309	1364	1417	1414	1440	1483	1509	1535	1568	1603	1651	1707	1756	1795	1754	1805
4. Of which actual social contributions	873	993	1213	1264	1313	1306	1329	1370	1395	1420	1452	1487	1532	1587	1636	1672	1630	1679
5. Other current revenue, including sales	292	318	412	438	468	477	492	514	519	532	537	534	538	540	560	579	573	596
6. Total current revenue	2585	3170	3942	4173	4256	4093	4208	4375	4504	4603	4710	4825	4949	5132	5326	5481	5152	5496
7. Government consumption expenditure	1148	1361	1771	1842	1938	2022	2054	2072	2082	2112	2147	2183	2236	2297	2363	2440	2559	2610
8. Collective consumption	474	552	690	711	749	780	787	794	799	807	814	820	834	856	880	916	967	981
9. Social transfers in kind	674	810	1081	1131	1188	1242	1267	1278	1283	1305	1334	1364	1402	1440	1483	1524	1592	1629
10. Compensation of employees	613	718	904	934	977	1013	1024	1028	1024	1036	1049	1063	1084	1111	1143	1178	1216	1237
11. Intermediate consumption	266	320	435	461	486	513	525	531	536	542	552	562	576	591	611	634	677	687
12. Social transfers other than in kind	938	1088	1374	1418	1482	1582	1620	1640	1681	1721	1755	1792	1830	1871	1918	1994	2199	2166
13. Social transfers in kind via market producers	275	332	446	465	490	519	533	542	550	566	584	601	626	646	664	691	721	746
14. Interest	303	268	252	270	284	263	265	295	299	276	265	245	229	218	213	194	185	188
15. Subsidies	95	99	104	110	114	133	137	134	133	138	152	161	162	164	173	184	316	174
16. Other current expenditure	123	157	203	210	226	229	236	238	245	261	256	259	267	260	286	294	355	310
17. Total current expenditure	2613	2984	3718	3868	4060	4252	4340	4408	4468	4539	4613	4682	4774	4860	5006	5170	5670	5507
18. Gross saving	-28	187	224	305	196	-158	-132	-33	36	65	97	143	175	272	319	311	-518	-11
19. Capital transfers received	33	35	45	47	42	53	44	51	48	57	52	60	53	48	55	54	56	65
20. Total revenue	2618	3206	3987	4220	4298	4146	4252	4426	4552	4660	4762	4885	5002	5180	5381	5536	5208	5561
21. Gross fixed capital formation	188	221	290	309	325	342	329	310	290	284	279	289	284	296	312	330	343	361
22. Other capital expenditure	238	91	113	103	120	130	181	122	159	136	120	122	102	132	116	112	137	117
23. Total expenditure	3039	3295	4121	4280	4506	4724	4850	4841	4916	4959	5012	5093	5160	5288	5434	5613	6150	5985
24. Tax burden	2238	2799	3465	3669	3717	3549	3640	3789	3904	3994	4094	4224	4347	4526	4699	4829	4505	4830
25. Net lending (+) or net borrowing (-)	-421	-89	-134	-60	-207	-578	-598	-415	-365	-299.00	-250	-208	-158	-108	-53	-77	-942	-424

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	12.1	12.9	12.9	12.8	12.3	12.2	12.4	12.6	12.9	13.0	13.1	13.0	13.0	13.0	13.0	13.1	12.8	13.0
2. Current taxes on income and wealth	11.2	12.5	12.1	12.5	12.3	11.5	11.5	11.7	12.3	12.5	12.5	12.5	12.6	12.8	13.0	13.0	12.6	12.8
3. Social contributions	16.6	15.3	14.7	14.5	14.7	15.2	15.1	15.1	15.3	15.5	15.4	15.2	15.3	15.2	15.2	15.1	15.7	15.0
4. Of which actual social contributions	15.2	14.1	13.6	13.5	13.6	14.1	13.9	14.0	14.2	14.3	14.3	14.1	14.2	14.2	14.1	14.0	14.6	14.0
5. Other current revenue, including sales	5.1	4.5	4.6	4.7	4.9	5.1	5.2	5.2	5.3	5.4	5.3	5.1	5.0	4.8	4.8	4.9	5.1	5.0
6. Total current revenue	45.0	45.1	44.3	44.4	44.2	44.1	44.1	44.6	45.8	46.3	46.3	45.8	45.7	45.8	46.0	46.0	46.2	45.8
7. Government consumption expenditure	20.0	19.4	19.9	19.6	20.1	21.8	21.5	21.1	21.2	21.3	21.1	20.7	20.7	20.5	20.4	20.5	23.0	21.7
8. Collective consumption	8.3	7.9	7.8	7.6	7.8	8.4	8.3	8.1	8.1	8.1	8.0	7.8	7.7	7.6	7.6	7.7	8.7	8.2
9. Social transfers in kind	11.7	11.5	12.2	12.0	12.3	13.4	13.3	13.0	13.0	13.1	13.1	13.0	13.0	12.9	12.8	12.8	14.3	13.6
10. Compensation of employees	10.7	10.2	10.2	9.9	10.1	10.9	10.7	10.5	10.4	10.4	10.3	10.1	10.0	9.9	9.9	9.9	10.9	10.3
11. Intermediate consumption	4.6	4.6	4.9	4.9	5.1	5.5	5.5	5.4	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	6.1	5.7
12. Social transfers other than in kind	16.3	15.5	15.4	15.1	15.4	17.1	17.0	16.7	17.1	17.3	17.3	17.0	16.9	16.7	16.6	16.7	19.7	18.0
13. Social transfers in kind via market producers	4.8	4.7	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	6.5	6.2
14. Interest	5.3	3.8	2.8	2.9	3.0	2.8	2.8	3.0	3.0	2.8	2.6	2.3	2.1	1.9	1.8	1.6	1.7	1.6
15. Subsidies	1.7	1.4	1.2	1.2	1.2	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.5	2.8	1.5
16. Other current expenditure	2.1	2.2	2.3	2.2	2.3	2.5	2.5	2.4	2.5	2.6	2.5	2.5	2.5	2.3	2.5	2.5	3.2	2.6
17. Total current expenditure	45.5	42.5	41.8	41.2	42.2	45.8	45.5	45.0	45.4	45.7	45.4	44.5	44.1	43.4	43.3	43.4	50.9	45.9
18. Gross saving	-0.5	2.7	2.5	3.2	2.0	-1.7	-1.4	-0.3	0.4	0.7	1.0	1.4	1.6	2.4	2.8	2.6	-4.6	-0.1
19. Capital transfers received	0.6	0.5	0.5	0.5	0.4	0.6	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.4	0.5	0.5	0.5	0.5
20. Total revenue	45.6	45.6	44.8	44.9	44.7	44.7	44.6	45.2	46.3	46.9	46.8	46.4	46.2	46.2	46.5	46.5	46.7	46.3
21. Gross fixed capital formation	3.3	3.1	3.3	3.3	3.4	3.7	3.5	3.2	2.9	2.9	2.7	2.7	2.6	2.6	2.7	2.8	3.1	3.0
22. Other capital expenditure	4.1	1.3	1.3	1.1	1.3	1.4	1.9	1.2	1.6	1.4	1.2	1.2	0.9	1.2	1.0	0.9	1.2	1.0
23. Total expenditure	52.9	46.9	46.3	45.6	46.8	50.9	50.9	49.4	50.0	49.9	49.3	48.4	47.7	47.2	47.0	47.1	55.2	49.9
24. Tax burden	39.0	39.8	39.0	39.1	38.6	38.3	38.2	38.7	39.7	40.2	40.3	40.1	40.2	40.4	40.6	40.5	40.4	40.2
25. Net lending (+) or net borrowing (-)	-7.3	-1.3	-1.5	-0.6	-2.2	-6.2	-6.3	-4.2	-3.7	-3.0	-2.5	-2.0	-1.5	-1.0	-0.5	-0.6	-8.5	-3.5

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	5.3	3.5	5.9	4.9	-1.4	-4.1	4.3	4.0	2.9	1.7	3.4	2.7	2.4	3.7	3.7	3.6	-9.0	9.4
2. Current taxes on income and wealth	6.9	5.7	10.2	8.7	1.4	-10.1	2.4	5.0	5.3	3.2	1.9	3.8	3.0	5.4	4.9	2.9	-9.2	9.7
3. Social contributions	5.0	3.0	4.0	4.2	3.9	-0.2	1.8	3.0	1.8	1.8	2.2	2.2	3.0	3.4	2.9	2.2	-2.3	3.0
4. Of which actual social contributions	6.3	3.2	4.2	4.2	3.9	-0.5	1.8	3.0	1.9	1.8	2.3	2.4	3.1	3.6	3.1	2.2	-2.5	3.0
5. Other current revenue, including sales	3.3	4.4	6.8	6.3	6.9	1.8	3.2	4.4	1.1	2.5	1.0	-0.6	0.7	0.4	3.7	3.2	-0.9	4.0
6. Total current revenue	5.4	4.0	6.5	5.9	2.0	-3.8	2.8	4.0	2.9	2.2	2.3	2.4	2.6	3.7	3.8	2.9	-6.0	6.7
7. Government consumption expenditure	4.7	4.5	4.4	4.0	5.2	4.4	1.6	0.8	0.5	1.4	1.7	1.7	2.4	2.7	2.9	3.3	4.9	2.0
8. Collective consumption	4.3	4.5	3.6	3.2	5.4	4.1	0.9	0.8	0.7	1.0	0.8	0.8	1.7	2.7	2.7	4.1	5.6	1.5
9. Social transfers in kind	4.9	4.5	4.9	4.6	5.1	4.6	2.0	0.8	0.4	1.7	2.2	2.3	2.8	2.8	3.0	2.8	4.5	2.3
10. Compensation of employees	5.1	3.7	3.5	3.3	4.6	3.7	1.1	0.4	-0.4	1.1	1.3	1.3	2.0	2.4	2.9	3.1	3.2	1.7
11. Intermediate consumption	5.1	4.9	4.1	6.0	5.6	5.4	2.5	1.2	0.8	1.1	1.8	1.8	2.6	2.6	3.3	3.8	6.8	1.5
12. Social transfers other than in kind	5.6	2.0	3.2	3.2	4.5	6.8	2.4	1.2	2.5	2.4	2.0	2.1	2.1	2.3	2.5	4.0	10.2	-1.5
13. Social transfers in kind via market producers	4.3	6.0	6.3	4.3	5.4	5.8	2.8	1.6	1.5	2.9	3.2	3.0	4.2	3.2	2.8	4.1	4.4	3.4
14. Interest	5.7	1.7	1.7	7.2	5.0	-7.5	0.8	11.3	1.4	-7.8	-4.0	-7.6	-6.2	-4.8	-2.5	-8.7	-4.7	1.6
15. Subsidies	0.4	1.0	5.1	5.6	4.5	16.6	2.3	-1.8	-0.5	3.1	10.5	5.7	0.6	1.2	5.6	6.6	71.8	-44.9
16. Other current expenditure 1)	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	-0.1	-0.1	0.0	-0.1	0.2	0.0	0.7	-0.6
17. Total current expenditure	5.1	3.4	3.7	4.1	4.9	4.7	2.1	1.6	1.4	1.6	1.6	1.5	2.0	1.8	3.0	3.3	9.7	-2.9
18. Gross saving 1)	0.1	0.2	1.1	0.7	-1.2	-3.7	0.3	1.0	0.7	0.3	0.3	0.4	0.3	0.8	0.3	-0.1	-7.3	4.6
19. Capital transfers received	-6.6	-3.6	-3.8	3.2	-10.3	26.9	-17.7	16.5	-6.6	18.3	-8.1	15.5	-11.1	-10.0	14.5	-1.0	2.9	15.4
20. Total revenue	5.2	3.9	6.4	5.8	1.9	-3.5	2.5	4.1	2.8	2.4	2.2	2.6	2.4	3.6	3.9	2.9	-5.9	6.8
21. Gross fixed capital formation	2.3	4.2	7.3	6.4	5.4	5.2	-3.9	-5.7	-6.7	-1.8	-2.0	3.6	-1.8	4.3	5.4	5.9	3.9	5.2
22. Other capital expenditure 1)	-2.9	0.0	-0.1	-0.2	0.2	0.2	0.5	-0.6	0.4	-0.2	-0.2	0.0	-0.2	0.2	-0.2	-0.1	0.3	-0.3
23. Total expenditure	-0.8	3.4	3.9	3.8	5.3	4.9	2.7	-0.2	1.6	0.9	1.1	1.6	1.3	2.5	2.8	3.3	9.6	-2.7
24. Tax burden	6.0	4.1	6.5	5.9	1.3	-4.5	2.6	4.1	3.0	2.3	2.5	3.2	2.9	4.1	3.8	2.8	-6.7	7.2
25. Net lending (+) or net borrowing (-)	3.0	0.2	1.1	0.9	-1.5	-4.1	0.0	2.0	0.5	0.7	0.6	0.5	0.5	0.5	0.5	-0.2	-7.8	4.9

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	7.3	2.0	1.5	0.6	2.2	6.2	6.3	4.2	3.7	3.0	2.5	2.0	1.5	1.0	0.5	0.6	8.5	3.5
2. Interest payments (% of GDP)	5.3	3.7	2.8	2.9	3.0	2.8	2.8	3.0	3.0	2.8	2.6	2.3	2.1	1.9	1.8	1.6	1.7	1.6
3. Implicit interest rate 2)	:	5.6	4.2	4.4	4.6	3.9	3.6	3.6	3.5	3.0	2.8	2.5	2.3	2.2	2.1	1.9	1.8	1.6
4. Nominal GDP growth rate	4.7	4.7	5.3	5.6	2.5	-3.6	2.8	2.8	0.4	1.0	2.4	3.5	2.8	3.6	3.3	3.0	-6.5	7.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.3	2.0	1.5	0.6	2.2	6.2	6.3	4.2	3.7	3.0	2.5	2.0	1.5	1.0	0.5	0.6	8.5	3.5
6. Contribution of nominal GDP growth	:	-3.1	-3.5	-3.6	-1.6	2.6	-2.2	-2.3	-0.3	-0.9	-2.2	-3.2	-2.5	-3.2	-2.8	-2.5	6.0	-7.3
7. Stock-flow adjustment 3)	:	0.1	0.1	0.6	3.1	1.7	1.7	0.5	0.9	0.2	0.0	-0.9	0.2	-0.1	0.4	0.1	2.2	-0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-1.7	-1.3	-2.2	-0.8	3.4	3.5	1.2	0.7	0.2	-0.1	-0.3	-0.7	-1.0	-1.4	-1.0	6.8	2.0
9. Snow-ball effect	:	0.6	-0.7	-0.7	1.4	5.4	0.6	0.7	2.7	1.9	0.4	-0.9	-0.4	-1.2	-1.0	-0.9	7.6	-5.8
10. Stock-flow adjustment 3)	:	0.1	0.1	0.6	3.1	1.7	1.7	0.5	0.9	0.2	0.0	-0.9	0.2	-0.1	0.4	0.1	2.2	-0.1
(% of GDP)																		
11. Change in gross debt 5)	:	-1.0	-2.0	-2.4	3.7	10.6	5.8	2.4	4.3	2.3	0.2	-2.1	-0.9	-2.4	-2.0	-1.8	16.6	-3.9
12. Level of gross debt (end of year)	71.4	68.0	68.3	65.9	69.6	80.2	86.0	88.4	92.7	94.9	95.1	93.0	92.2	89.8	87.8	86.0	102.7	98.8

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

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

3) Line 7 = line 10.

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

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

Table 21A

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

Bulgaria

(Mrd BGN)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	0.11	3.78	8.93	10.14	12.19	10.42	10.56	11.04	12.21	12.69	12.42	13.87	14.62	15.39	16.49	18.30	17.25	18.27
2. Current taxes on income and wealth	0.08	1.86	2.47	4.59	4.25	3.83	3.62	3.71	3.84	4.19	4.53	4.80	5.28	5.84	6.35	7.03	6.23	6.41
3. Social contributions	0.09	2.97	4.30	4.89	5.39	5.27	4.97	5.42	5.60	6.12	6.58	6.97	7.37	8.46	9.51	10.61	10.45	10.74
4. Of which actual social contributions	0.08	2.97	4.30	4.89	5.39	5.27	4.97	5.42	5.60	6.12	6.58	6.97	7.37	8.46	9.51	10.61	10.45	10.74
5. Other current revenue, including sales	0.06	2.68	3.10	4.11	5.57	5.40	4.53	4.59	5.04	5.87	6.06	5.40	5.57	6.11	8.96	8.60	8.48	9.40
6. Total current revenue	0.33	11.29	18.79	23.73	27.39	24.92	23.68	24.76	26.69	28.87	29.59	31.03	32.83	35.80	41.31	44.54	42.41	44.82
7. Government consumption expenditure	0.19	5.56	9.73	10.60	12.49	12.25	12.36	12.86	13.05	14.05	14.16	14.41	14.86	16.00	18.05	20.82	22.79	23.78
8. Collective consumption	0.09	3.10	5.17	5.85	6.33	6.31	6.23	6.39	6.54	7.21	6.95	7.23	7.47	8.23	9.15	10.69	11.72	12.42
9. Social transfers in kind	0.10	2.46	4.55	4.75	6.16	5.94	6.13	6.47	6.51	6.84	7.21	7.18	7.40	7.77	8.90	10.14	11.06	11.36
10. Compensation of employees	0.09	2.83	4.57	5.37	6.41	6.84	6.77	6.98	7.10	7.78	7.96	8.35	8.49	9.38	10.42	12.17	13.37	14.11
11. Intermediate consumption	0.06	2.26	3.80	4.54	5.01	4.25	4.24	4.41	4.41	4.67	4.59	4.66	4.55	4.93	5.30	5.28	5.43	5.61
12. Social transfers other than in kind	0.09	3.39	5.27	5.76	7.01	8.27	8.86	8.92	9.08	9.74	10.23	10.61	11.01	11.37	12.01	12.73	13.35	13.42
13. Social transfers in kind via market producers	0.01	0.12	0.60	0.76	1.11	1.15	1.22	1.47	1.53	1.62	1.88	1.76	2.06	2.33	2.29	3.27	3.42	3.27
14. Interest	0.12	1.14	0.69	0.71	0.61	0.53	0.52	0.58	0.65	0.60	0.72	0.82	0.84	0.83	0.73	0.67	0.68	0.79
15. Subsidies	0.01	0.28	0.37	0.50	0.80	0.81	0.85	0.73	0.73	1.07	1.12	1.62	1.33	1.15	2.37	2.84	3.34	2.99
16. Other current expenditure	0.01	0.25	0.57	1.17	1.92	3.11	0.92	1.25	1.48	1.80	2.19	1.84	1.15	2.27	2.55	1.00	1.66	2.34
17. Total current expenditure	0.40	10.26	15.87	18.80	22.87	24.96	23.37	24.34	24.98	27.27	28.70	29.67	29.43	32.26	35.66	37.95	41.24	42.52
18. Gross saving	-0.06	1.03	2.92	4.93	4.52	-0.04	0.31	0.42	1.71	1.60	0.88	1.36	3.40	3.54	5.65	6.59	1.17	2.30
19. Capital transfers received	0.00	0.03	0.22	0.90	0.77	0.86	1.04	0.98	1.36	1.81	2.19	3.54	0.53	1.09	0.93	1.02	1.04	1.26
20. Total revenue	0.33	11.32	19.01	24.63	28.17	25.78	24.72	25.74	28.05	30.68	31.78	34.57	33.36	36.88	42.24	45.55	43.45	46.08
21. Gross fixed capital formation	0.01	1.09	2.23	3.32	4.06	3.62	3.44	2.76	2.81	3.39	4.43	5.89	2.54	2.35	3.37	3.76	4.05	4.47
22. Other capital expenditure	0.00	0.12	-0.06	1.81	0.09	0.17	0.25	0.23	0.52	0.38	3.20	0.54	1.30	1.14	1.06	1.38	1.23	1.29
23. Total expenditure	0.41	11.47	18.05	23.93	27.01	28.74	27.05	27.34	28.31	31.03	36.33	36.10	33.27	35.76	40.10	43.08	46.53	48.29
24. Tax burden	0.27	8.64	15.91	20.05	22.36	19.82	19.40	20.46	21.93	23.30	23.84	25.97	27.68	30.10	32.83	36.67	34.61	36.15
25. Net lending (+) or net borrowing (-)	-0.07	-0.15	0.97	0.70	1.15	-2.96	-2.33	-1.60	-0.26	-0.35	-4.55	-1.53	0.09	1.13	2.15	2.47	-3.07	-2.21

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	8.5	13.4	16.6	16.0	16.7	14.2	14.2	13.7	14.9	15.5	14.8	15.5	15.4	15.0	15.0	15.4	15.6	15.2
2. Current taxes on income and wealth	6.1	6.6	4.6	7.2	5.8	5.2	4.9	4.6	4.7	5.1	5.4	5.4	5.6	5.7	5.8	5.9	5.6	5.3
3. Social contributions	6.8	10.6	8.0	7.7	7.4	7.2	6.7	6.7	6.8	7.5	7.8	7.8	7.7	8.3	8.7	8.9	9.4	8.9
4. Of which actual social contributions	6.6	10.6	8.0	7.7	7.4	7.2	6.7	6.7	6.8	7.5	7.8	7.8	7.7	8.3	8.7	8.9	9.4	8.9
5. Other current revenue, including sales	4.8	9.5	5.8	6.5	7.6	7.4	6.1	5.7	6.1	7.2	7.2	6.0	5.9	6.0	8.2	7.2	7.7	7.8
6. Total current revenue	26.1	40.1	35.1	37.4	37.6	34.1	31.8	30.7	32.5	35.2	35.3	34.7	34.5	35.0	37.7	37.5	38.3	37.3
7. Government consumption expenditure	15.2	19.8	18.1	16.7	17.2	16.7	16.6	15.9	15.9	17.2	16.9	16.1	15.6	15.6	16.5	17.5	20.6	19.8
8. Collective consumption	7.2	11.0	9.7	9.2	8.7	8.6	8.4	7.9	8.0	8.8	8.3	8.1	7.9	8.0	8.3	9.0	10.6	10.3
9. Social transfers in kind	8.0	8.8	8.5	7.5	8.5	8.1	8.2	8.0	7.9	8.3	8.6	8.0	7.8	7.6	8.1	8.5	10.0	9.4
10. Compensation of employees	6.8	10.0	8.5	8.5	8.8	9.4	9.1	8.6	8.6	9.5	9.5	9.3	8.9	9.2	9.5	10.3	12.1	11.7
11. Intermediate consumption	4.8	8.0	7.1	7.2	6.9	5.8	5.7	5.5	5.4	5.7	5.5	5.2	4.8	4.8	4.8	4.4	4.9	4.7
12. Social transfers other than in kind	7.0	12.1	9.8	9.1	9.6	11.3	11.9	11.1	11.0	11.9	12.2	11.9	11.6	11.1	10.9	10.7	12.1	11.2
13. Social transfers in kind via market producers	1.1	0.4	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	2.8	3.1	2.7
14. Interest	9.7	4.1	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	0.6	0.7
15. Subsidies	0.7	1.0	0.7	0.8	1.1	1.1	1.1	0.9	0.9	1.3	1.3	1.8	1.4	1.1	2.2	2.4	3.0	2.5
16. Other current expenditure	0.9	0.9	1.1	1.8	2.6	4.2	1.2	1.6	1.8	2.2	2.6	2.1	1.2	2.2	2.3	0.8	1.5	1.9
17. Total current expenditure	31.0	36.5	29.6	29.6	31.4	34.1	31.4	30.2	30.4	33.3	34.2	33.2	30.9	31.5	32.5	32.0	37.3	35.4
18. Gross saving	-4.9	3.7	5.4	7.8	6.2	-0.1	0.4	0.5	2.1	1.9	1.0	1.5	3.6	3.5	5.2	5.6	1.1	1.9
19. Capital transfers received	0.1	0.1	0.4	1.4	1.1	1.2	1.4	1.2	1.7	2.2	2.6	4.0	0.6	1.1	0.8	0.9	0.9	1.0
20. Total revenue	26.3	40.3	35.5	38.8	38.7	35.2	33.2	31.9	34.1	37.5	37.9	38.7	35.1	36.0	38.5	38.4	39.3	38.3
21. Gross fixed capital formation	0.7	3.9	4.2	5.2	5.6	4.9	4.6	3.4	3.4	4.1	5.3	6.6	2.7	2.3	3.1	3.2	3.7	3.7
22. Other capital expenditure	0.1	0.4	-0.1	2.9	0.1	0.2	0.3	0.3	0.6	0.5	3.8	0.6	1.4	1.1	1.0	1.2	1.1	1.1
23. Total expenditure	31.8	40.8	33.7	37.7	37.1	39.3	36.4	33.9	34.4	37.9	43.3	40.4	35.0	34.9	36.6	36.3	42.0	40.2
24. Tax burden	21.3	30.7	29.7	31.6	30.7	27.1	26.1	25.4	26.7	28.4	28.4	29.1	29.1	29.4	29.9	30.9	31.3	30.1
25. Net lending (+) or net borrowing (-)	-5.5	-0.5	1.8	1.1	1.6	-4.0	-3.1	-2.0	-0.3	-0.4	-5.4	-1.7	0.1	1.1	2.0	2.1	-2.8	-1.8

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	82.6	17.1	18.0	13.6	20.2	-14.5	1.4	4.5	10.6	3.9	-2.1	11.7	5.4	5.3	7.1	11.0	-5.7	5.9
2. Current taxes on income and wealth	107.5	1.3	16.8	85.7	-7.5	-9.7	-5.5	2.6	3.5	9.0	8.1	6.0	10.1	10.5	8.8	10.7	-11.4	2.9
3. Social contributions	71.2	19.9	-2.8	13.8	10.3	-2.2	-5.8	9.0	3.3	9.3	7.5	5.9	5.8	14.8	12.5	11.5	-1.6	2.8
4. Of which actual social contributions	70.3	24.4	-2.8	13.8	10.3	-2.2	-5.8	9.0	3.3	9.3	7.5	5.9	5.8	14.8	12.5	11.5	-1.6	2.8
5. Other current revenue, including sales	92.5	-5.2	-12.0	32.8	35.4	-3.1	-16.1	1.3	9.9	16.5	3.3	-11.0	3.1	9.8	46.6	-4.0	-1.3	10.8
6. Total current revenue	87.2	8.9	6.7	26.3	15.4	-9.0	-5.0	4.6	7.8	8.1	2.5	4.9	5.8	9.0	15.4	7.8	-4.8	5.7
7. Government consumption expenditure	54.8	14.2	14.0	8.9	17.9	-1.9	0.9	4.0	1.5	7.7	0.8	1.7	3.1	7.7	12.8	15.4	9.4	4.4
8. Collective consumption	50.7	27.8	13.1	13.0	8.3	-0.4	-1.2	2.5	2.3	10.3	-3.6	4.1	3.2	10.2	11.1	16.8	9.7	6.0
9. Social transfers in kind	58.4	0.8	15.0	4.3	29.8	-3.5	3.1	5.6	0.7	5.0	5.5	-0.5	3.0	5.1	14.5	13.9	9.1	2.7
10. Compensation of employees	51.8	11.8	5.6	17.4	19.5	6.7	-1.1	3.1	1.8	9.5	2.4	4.8	1.7	10.5	11.0	16.8	9.9	5.5
11. Intermediate consumption	64.2	20.7	-0.9	19.3	10.4	-15.2	-0.2	4.1	-0.1	5.9	-1.6	1.5	-2.4	8.2	7.5	-0.3	2.9	3.2
12. Social transfers other than in kind	83.3	24.7	9.7	9.3	21.6	18.0	7.1	0.8	1.8	7.2	5.1	3.7	3.7	3.3	5.6	6.0	4.9	0.5
13. Social transfers in kind via market producers	62.7	-75.9	10.5	27.1	46.2	4.0	5.9	19.9	4.2	6.2	16.1	-6.5	16.8	13.2	-1.5	42.6	4.6	-4.4
14. Interest	176.3	28.5	-5.6	2.6	-13.9	-13.1	-1.9	11.7	12.4	-7.8	20.0	13.8	2.2	-1.4	-12.5	-8.3	1.8	16.8
15. Subsidies	49.9	-27.7	7.4	33.8	59.3	1.3	5.2	-14.5	0.5	46.0	5.0	45.2	-18.1	-13.1	105.1	19.9	17.5	-10.4
16. Other current expenditure 1)	-0.1	-0.5	-0.6	0.8	0.8	1.6	-3.0	0.3	0.2	0.4	0.4	-0.5	-0.9	1.0	0.1	-1.5	0.7	0.5
17. Total current expenditure	100.2	11.0	3.3	18.4	21.6	9.2	-6.4	4.1	2.6	9.1	5.3	3.4	-0.8	9.6	10.5	6.4	8.7	3.1
18. Gross saving 1)	-2.8	-0.8	0.7	2.3	-1.6	-6.3	0.5	0.1	1.6	-0.1	-0.9	0.5	2.1	-0.1	1.7	0.4	-4.5	0.9
19. Capital transfers received	52.9	10.2	65.2	304.3	-13.9	11.0	21.2	-5.9	38.5	33.5	20.9	61.3	-85.1	105.9	-14.6	9.5	2.7	20.4
20. Total revenue	87.1	8.9	7.1	29.5	14.3	-8.5	-4.1	4.1	9.0	9.4	3.6	8.8	-3.5	10.6	14.5	7.8	-4.6	6.0
21. Gross fixed capital formation	34.4	6.1	29.0	49.0	22.1	-10.9	-5.0	-19.5	1.6	20.5	30.8	33.0	-56.9	-7.5	43.6	11.4	7.8	10.4
22. Other capital expenditure 1)	-0.1	0.0	-0.5	3.0	-2.7	0.1	0.1	0.0	0.3	-0.2	3.3	-3.2	0.8	-0.2	-0.2	0.2	0.0	0.0
23. Total expenditure	98.4	10.6	4.4	32.6	12.9	6.4	-5.9	1.1	3.5	9.6	17.1	-0.6	-7.8	7.5	12.1	7.5	8.0	3.8
24. Tax burden	85.7	15.5	11.9	26.1	11.5	-11.3	-2.1	5.4	7.2	6.2	2.3	8.9	6.6	8.8	9.1	11.7	-5.6	4.5
25. Net lending (+) or net borrowing (-)	-2.6	-0.6	0.8	-0.7	0.5	-5.6	0.9	1.2	1.7	-0.1	-5.0	3.7	1.8	1.0	0.9	0.1	-4.9	0.9

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	5.5	-1.0	-1.8	-1.1	-1.6	4.0	3.1	2.0	0.3	0.4	5.4	1.7	-0.1	-1.1	-2.0	-2.1	2.8	1.8
2. Interest payments (% of GDP)	9.7	4.2	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	0.6	0.7
3. Implicit interest rate 2)	:	6.5	5.5	6.3	5.9	5.6	5.2	5.1	5.3	4.4	5.2	3.6	3.6	3.0	2.8	2.7	2.8	2.8
4. Nominal GDP growth rate	67.0	10.2	14.0	18.4	14.7	0.5	1.7	8.4	1.9	-0.4	2.4	6.5	6.4	7.6	7.2	8.2	-6.7	8.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.5	-1.0	-1.8	-1.1	-1.6	4.0	3.1	2.0	0.3	0.4	5.4	1.7	-0.1	-1.1	-2.0	-2.1	2.8	1.8
6. Contribution of nominal GDP growth	:	-6.5	-3.3	-3.2	-2.1	-0.1	-0.2	-1.2	-0.3	0.1	-0.4	-1.7	-1.6	-2.1	-1.7	-1.7	1.5	-2.0
7. Stock-flow adjustment 3)	:	1.4	-0.6	-0.2	0.4	-3.3	-1.2	-0.9	1.4	-0.1	5.0	-1.2	5.0	-0.8	0.6	1.9	0.9	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-4.2	-5.2	-3.1	-2.2	-2.4	3.3	2.4	1.3	-0.5	-0.3	4.6	0.8	-1.0	-1.9	-2.6	-2.6	2.2	1.2
9. Snow-ball effect	:	-2.4	-2.0	-2.1	-1.3	0.7	0.5	-0.5	0.5	0.8	0.5	-0.7	-0.7	-1.3	-1.0	-1.1	2.1	-1.4
10. Stock-flow adjustment 3)	:	1.4	-0.6	-0.2	0.4	-3.3	-1.2	-0.9	1.4	-0.1	5.0	-1.2	5.0	-0.8	0.6	1.9	0.9	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	-6.2	-5.7	-4.5	-3.3	0.6	1.7	-0.2	1.4	0.4	10.0	-1.1	3.3	-4.0	-3.1	-1.9	5.1	-0.2
12. Level of gross debt (end of year)	:	64.5	20.9	16.3	13.0	13.7	15.4	15.2	16.7	17.1	27.1	26.0	29.3	25.3	22.3	20.4	25.5	25.4

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	180	250	362	405	417	425	441	481	502	522	511	562	587	626	647	689	655	699
2. Current taxes on income and wealth	143	184	301	337	313	278	269	282	282	294	315	332	385	416	458	482	404	443
3. Social contributions	226	342	525	577	599	560	578	593	600	607	629	663	703	760	834	895	869	923
4. Of which actual social contributions	225	342	524	576	599	559	577	592	599	606	628	662	702	758	832	893	867	921
5. Other current revenue, including sales	86	111	170	184	196	207	212	217	222	232	232	241	235	234	260	267	275	277
6. Total current revenue	634	887	1357	1502	1525	1470	1500	1572	1607	1654	1687	1798	1910	2037	2199	2334	2203	2342
7. Government consumption expenditure	323	473	711	746	781	825	825	813	804	826	849	883	919	969	1059	1145	1217	1258
8. Collective consumption	161	245	364	378	396	412	410	387	375	388	395	415	434	453	494	520	556	564
9. Social transfers in kind	162	227	347	368	385	413	416	427	429	438	454	468	485	516	565	624	662	695
10. Compensation of employees	134	186	303	320	334	352	354	350	359	367	380	398	419	462	521	574	609	638
11. Intermediate consumption	128	169	253	266	279	292	290	281	259	270	274	283	291	296	326	338	367	375
12. Social transfers other than in kind	171	293	407	456	475	509	518	527	533	545	556	568	605	624	658	707	782	809
13. Social transfers in kind via market producers	35	63	95	103	108	120	121	124	130	133	140	142	148	152	160	176	188	194
14. Interest	16	18	36	41	40	48	52	53	58	55	56	49	44	38	40	41	48	51
15. Subsidies	35	52	55	56	58	69	71	91	91	96	99	105	108	110	119	130	154	155
16. Other current expenditure	18	29	60	67	75	75	80	84	88	91	92	96	101	105	110	113	169	94
17. Total current expenditure	537	811	1209	1310	1369	1466	1484	1510	1518	1556	1596	1641	1717	1787	1933	2079	2317	2317
18. Gross saving	97	76	148	192	156	4	16	62	88	98	90	156	193	250	267	255	-114	25
19. Capital transfers received	8	3	20	23	31	53	58	54	40	41	53	90	31	33	46	47	49	52
20. Total revenue	642	890	1376	1525	1556	1523	1558	1626	1646	1695	1740	1888	1941	2069	2245	2381	2253	2394
21. Gross fixed capital formation	89	110	183	182	212	237	202	181	169	152	178	236	155	171	224	248	248	266
22. Other capital expenditure	213	54	62	58	54	34	38	44	118	37	56	39	35	34	39	39	45	38
23. Total expenditure	840	975	1453	1550	1635	1737	1724	1736	1806	1746	1831	1916	1907	1992	2196	2366	2611	2621
24. Tax burden	549	776	1193	1325	1336	1268	1295	1362	1390	1427	1461	1565	1683	1812	1957	2074	1936	2073
25. Net lending (+) or net borrowing (-)	-197	-85	-76	-25	-80	-214	-166	-110	-160	-51	-91	-28	34	77	49	15	-358	-227

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	11.4	10.5	10.3	10.6	10.4	10.8	11.1	11.9	12.4	12.7	11.8	12.2	12.3	12.4	12.2	12.2	12.2	12.2
2. Current taxes on income and wealth	9.0	7.7	8.6	8.8	7.8	7.1	6.8	7.0	6.9	7.2	7.3	7.2	8.1	8.3	8.6	8.5	7.5	7.7
3. Social contributions	14.2	14.4	14.9	15.0	14.9	14.2	14.6	14.7	14.8	14.8	14.6	14.4	14.7	15.0	15.7	15.8	16.2	16.1
4. Of which actual social contributions	14.2	14.4	14.9	15.0	14.9	14.2	14.6	14.7	14.8	14.8	14.6	14.4	14.7	15.0	15.6	15.8	16.1	16.1
5. Other current revenue, including sales	5.4	4.7	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	5.1	4.8
6. Total current revenue	40.0	37.3	38.6	39.1	37.9	37.4	37.9	39.0	39.6	40.4	39.1	39.1	40.1	40.3	41.3	41.3	41.0	40.8
7. Government consumption expenditure	20.4	19.9	20.2	19.4	19.4	21.0	20.8	20.2	19.8	20.2	19.7	19.2	19.3	19.2	19.9	20.2	22.6	21.9
8. Collective consumption	10.2	10.3	10.4	9.8	9.8	10.5	10.3	9.6	9.2	9.5	9.2	9.0	9.1	9.0	9.3	9.2	10.3	9.8
9. Social transfers in kind	10.2	9.6	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	11.0	12.3	12.1
10. Compensation of employees	8.5	7.8	8.6	8.3	8.3	9.0	8.9	8.7	8.9	8.9	8.8	8.7	8.8	9.2	9.8	10.2	11.3	11.1
11. Intermediate consumption	8.1	7.1	7.2	6.9	6.9	7.4	7.3	7.0	6.4	6.6	6.4	6.2	6.1	5.9	6.1	6.0	6.8	6.5
12. Social transfers other than in kind	10.8	12.3	11.6	11.9	11.8	12.9	13.1	13.1	13.1	13.3	12.9	12.4	12.7	12.4	12.4	12.5	14.5	14.1
13. Social transfers in kind via market producers	2.2	2.7	2.7	2.7	2.7	3.1	3.0	3.1	3.2	3.3	3.2	3.1	3.1	3.0	3.0	3.1	3.5	3.4
14. Interest	1.0	0.8	1.0	1.1	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.1	0.9	0.7	0.8	0.7	0.9	0.9
15. Subsidies	2.2	2.2	1.6	1.5	1.4	1.8	1.8	2.3	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.3	2.9	2.7
16. Other current expenditure	1.2	1.2	1.7	1.8	1.9	1.9	2.0	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.0	3.1	1.6
17. Total current expenditure	33.9	34.1	34.4	34.1	34.0	37.3	37.5	37.4	37.4	38.0	37.0	35.7	36.0	35.4	36.3	36.8	43.1	40.4
18. Gross saving	6.1	3.2	4.2	5.0	3.9	0.1	0.4	1.5	2.2	2.4	2.1	3.4	4.1	4.9	5.0	4.5	-2.1	0.4
19. Capital transfers received	0.5	0.1	0.6	0.6	0.8	1.4	1.5	1.3	1.0	1.0	1.2	2.0	0.6	0.6	0.9	0.8	0.9	0.9
20. Total revenue	40.5	37.4	39.2	39.7	38.7	38.7	39.3	40.3	40.5	41.4	40.3	41.1	40.7	41.0	42.2	42.1	41.9	41.7
21. Gross fixed capital formation	5.6	4.6	5.2	4.8	5.3	6.0	5.1	4.5	4.2	3.7	4.1	5.1	3.3	3.4	4.2	4.4	4.6	4.6
22. Other capital expenditure	13.4	2.3	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	0.8	0.7
23. Total expenditure	52.9	41.0	41.4	40.4	40.6	44.2	43.5	43.0	44.5	42.6	42.4	41.7	40.0	39.5	41.2	41.9	48.5	45.7
24. Tax burden	34.6	32.6	34.0	34.5	33.2	32.3	32.7	33.8	34.2	34.8	33.9	34.0	35.3	35.9	36.8	36.7	36.0	36.1
25. Net lending (+) or net borrowing (-)	-12.4	-3.6	-2.2	-0.7	-2.0	-5.5	-4.2	-2.7	-3.9	-1.2	-2.1	-0.6	0.7	1.5	0.9	0.3	-6.7	-4.0

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	13.5	2.9	2.9	12.0	3.0	1.9	3.9	9.0	4.3	4.0	-2.1	10.1	4.4	6.7	3.4	6.5	-5.0	6.8
2. Current taxes on income and wealth	0.2	2.4	7.6	12.0	-7.0	-11.1	-3.3	4.8	0.0	4.0	7.4	5.3	16.1	8.0	10.1	5.2	-16.2	9.5
3. Social contributions	14.2	6.4	8.8	9.9	3.9	-6.6	3.3	2.5	1.3	1.1	3.6	5.5	6.1	8.0	9.8	7.3	-2.9	6.2
4. Of which actual social contributions	14.2	6.3	8.9	9.9	3.9	-6.7	3.3	2.5	1.3	1.1	3.7	5.4	6.1	8.0	9.8	7.3	-2.9	6.2
5. Other current revenue, including sales	13.6	-1.1	7.1	8.3	6.4	5.7	2.3	2.3	2.7	4.2	0.2	3.6	-2.4	-0.2	10.9	2.9	2.8	0.7
6. Total current revenue	10.7	3.6	6.7	10.7	1.5	-3.6	2.1	4.8	2.2	2.9	2.0	6.6	6.2	6.6	8.0	6.1	-5.6	6.3
7. Government consumption expenditure	10.6	4.2	5.3	4.9	4.7	5.7	0.0	-1.5	-1.1	2.7	2.8	4.0	4.0	5.4	9.4	8.1	6.4	3.4
8. Collective consumption	8.3	3.6	6.7	3.8	4.9	4.2	-0.7	-5.6	-3.0	3.5	1.7	5.2	4.4	4.5	9.1	5.3	6.8	1.4
9. Social transfers in kind	12.9	4.7	3.9	6.0	4.5	7.3	0.7	2.6	0.6	2.0	3.8	3.0	3.7	6.3	9.6	10.5	6.0	5.0
10. Compensation of employees	13.8	3.3	6.5	5.7	4.6	5.3	0.4	-1.0	2.7	2.0	3.5	4.8	5.4	10.1	12.8	10.3	6.1	4.7
11. Intermediate consumption	-1.4	4.9	8.7	5.2	4.8	4.8	-0.9	-3.1	-7.7	4.1	1.5	3.4	2.8	1.6	9.9	3.9	8.5	2.1
12. Social transfers other than in kind	17.3	8.0	8.7	12.1	4.1	7.1	1.7	1.9	1.2	2.1	2.0	2.3	6.5	3.1	5.5	7.5	10.6	3.5
13. Social transfers in kind via market producers	43.4	2.3	-2.4	8.4	5.3	11.4	0.3	2.6	4.7	2.6	4.8	1.4	4.3	3.1	4.7	10.5	6.7	3.2
14. Interest	29.1	-11.4	2.8	13.2	-2.6	20.7	7.7	1.9	9.1	-4.9	2.0	-12.7	-10.6	-13.7	5.8	1.5	18.0	7.0
15. Subsidies	-0.1	-3.6	11.9	2.3	2.2	19.6	2.3	29.2	0.0	5.1	3.8	5.6	2.6	1.7	8.9	8.6	18.7	1.0
16. Other current expenditure 1)	0.3	0.3	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	-0.1	1.1	-1.5
17. Total current expenditure	13.9	5.2	7.3	8.4	4.6	7.1	1.2	1.8	0.5	2.5	2.6	2.8	4.6	4.1	8.2	7.5	11.5	0.0
18. Gross saving 1)	-1.1	-0.6	-0.2	0.8	-1.1	-3.8	0.3	1.1	0.6	0.2	-0.3	1.3	0.7	0.9	0.1	-0.5	-6.6	2.6
19. Capital transfers received	-73.1	104.2	77.4	16.7	32.1	74.5	9.2	-7.7	-26.1	3.2	30.0	69.7	-65.9	5.7	40.4	3.4	4.5	5.5
20. Total revenue	9.7	3.8	7.3	10.8	2.0	-2.1	2.3	4.4	1.2	2.9	2.7	8.5	2.8	6.6	8.5	6.1	-5.4	6.3
21. Gross fixed capital formation	-4.1	30.7	6.9	0.0	16.3	11.7	-14.6	-10.6	-6.4	-10.0	16.8	32.8	-34.3	10.3	31.1	10.8	-0.1	7.1
22. Other capital expenditure 1)	-10.0	-1.0	-0.8	-0.2	-0.2	-0.5	0.1	0.2	1.8	-2.0	0.4	-0.5	-0.1	-0.1	0.0	0.0	0.2	-0.2
23. Total expenditure	-9.5	5.1	5.3	6.7	5.5	6.2	-0.7	0.7	4.0	-3.3	4.8	4.7	-0.5	4.5	10.2	7.7	10.3	0.4
24. Tax burden	10.3	4.3	6.6	11.1	0.8	-5.1	2.1	5.2	2.0	2.7	2.4	7.1	7.6	7.7	8.0	6.0	-6.7	7.1
25. Net lending (+) or net borrowing (-)	9.4	-0.4	0.8	1.5	-1.3	-3.5	1.3	1.5	-1.2	2.7	-0.9	1.5	1.3	0.8	-0.6	-0.7	-6.9	2.7

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	12.4	5.5	2.2	0.7	2.0	5.5	4.2	2.7	3.9	1.2	2.1	0.6	-0.7	-1.5	-0.9	-0.3	6.7	4.0
2. Interest payments (% of GDP)	1.0	0.9	1.0	1.1	1.0	1.2	1.3	1.3	1.4	1.3	1.3	1.1	0.9	0.7	0.8	0.7	0.9	0.9
3. Implicit interest rate 2)	:	5.9	4.0	4.2	3.8	4.3	3.9	3.6	3.6	3.0	3.1	2.7	2.4	2.2	2.3	2.3	2.8	2.5
4. Nominal GDP growth rate	15.8	7.9	7.6	9.3	4.8	-2.3	0.8	1.8	0.6	0.9	5.3	6.5	3.7	5.9	5.5	6.2	-4.9	6.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	12.4	5.5	2.2	0.7	2.0	5.5	4.2	2.7	3.9	1.2	2.1	0.6	-0.7	-1.5	-0.9	-0.3	6.7	4.0
6. Contribution of nominal GDP growth	:	-1.3	-2.0	-2.4	-1.3	0.7	-0.3	-0.7	-0.3	-0.4	-2.2	-2.6	-1.4	-2.0	-1.8	-1.9	1.6	-2.4
7. Stock-flow adjustment 3)	:	1.5	-0.4	1.5	0.1	-0.8	-0.1	0.4	1.0	-0.4	-2.6	-0.2	-1.0	1.4	0.6	0.3	-0.3	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	11.4	4.6	1.1	-0.4	1.0	4.2	2.9	1.4	2.5	-0.1	0.8	-0.5	-1.6	-2.3	-1.7	-1.0	5.8	3.1
9. Snow-ball effect	:	-0.3	-0.9	-1.3	-0.3	1.9	1.0	0.7	1.2	0.9	-0.9	-1.5	-0.5	-1.3	-1.0	-1.2	2.5	-1.5
10. Stock-flow adjustment 3)	:	1.5	-0.4	1.5	0.1	-0.8	-0.1	0.4	1.0	-0.4	-2.6	-0.2	-1.0	1.4	0.6	0.3	-0.3	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	5.8	-0.2	-0.2	0.8	5.3	3.8	2.5	4.6	0.4	-2.7	-2.2	-3.1	-2.1	-2.1	-1.8	7.9	1.2
12. Level of gross debt (end of year)	13.7	22.8	27.7	27.5	28.3	33.6	37.4	39.8	44.5	44.9	42.2	40.0	36.8	34.7	32.6	30.8	38.7	39.9

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

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

3) Line 7 = line 10.

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

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

Table 23A

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

Denmark

(Mrd DKK)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	169	221	291	303	296	281	293	301	309	317	322	332	340	348	361	363	347	364
2. Current taxes on income and wealth	310	389	485	498	503	488	517	525	553	583	657	622	624	654	640	716	638	680
3. Social contributions	18	31	24	24	24	23	24	25	23	21	20	20	20	19	19	19	18	19
4. Of which actual social contributions	12	25	19	18	18	18	19	20	18	16	16	16	16	16	16	16	15	16
5. Other current revenue, including sales	71	80	120	122	139	131	140	147	145	142	129	120	122	125	135	137	139	140
6. Total current revenue	569	722	920	947	962	924	974	997	1030	1063	1128	1094	1107	1147	1155	1235	1141	1203
7. Government consumption expenditure	249	317	407	423	452	481	496	491	502	502	511	519	524	536	547	558	587	603
8. Collective consumption	79	103	126	131	140	147	149	146	151	149	148	149	149	155	158	161	165	169
9. Social transfers in kind	170	214	281	293	312	334	346	344	350	353	363	370	375	381	389	397	422	434
10. Compensation of employees	167	206	259	267	281	302	313	310	315	317	322	326	327	333	340	349	354	360
11. Intermediate consumption	74	100	136	139	154	166	171	170	178	178	181	183	186	191	196	199	226	235
12. Social transfers other than in kind	202	216	256	258	264	286	310	319	328	336	342	346	348	353	356	366	393	411
13. Social transfers in kind via market producers	13	16	25	27	29	29	30	30	30	29	30	30	31	31	31	32	32	33
14. Interest	61	50	30	28	26	33	34	36	34	32	29	32	23	17	18	17	18	19
15. Subsidies	23	26	30	33	32	37	37	39	41	41	41	41	38	39	38	38	119	41
16. Other current expenditure	33	44	55	58	58	63	64	62	68	69	63	66	64	68	72	73	76	79
17. Total current expenditure	572	658	791	809	843	915	960	966	994	1003	1007	1023	1018	1032	1051	1071	1217	1177
18. Gross saving	-4	64	129	138	119	9	15	31	36	60	121	71	89	115	104	164	-76	26
19. Capital transfers received	1	3	2	2	4	2	3	7	2	-9	-12	-10	-3	1	0	1	1	1
20. Total revenue	569	724	922	950	965	925	977	1004	1032	1053	1117	1083	1104	1148	1155	1237	1142	1204
21. Gross fixed capital formation	30	37	49	53	54	54	60	61	72	71	76	74	80	74	77	77	80	78
22. Other capital expenditure	5	5	-2	0	11	5	7	15	32	4	10	13	3	3	10	3	3	3
23. Total expenditure	607	699	838	862	908	974	1026	1042	1098	1077	1094	1110	1101	1108	1138	1152	1300	1258
24. Tax burden	493	639	799	824	824	791	832	850	883	907	984	959	979	1017	1015	1092	995	1056
25. Net lending (+) or net borrowing (-)	-38	25	84	87	57	-48	-49	-38	-66	-24	23	-27	3	39	16	85	-158	-54

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	16.3	16.7	17.3	17.5	16.5	16.3	16.2	16.3	16.3	16.4	16.2	16.3	16.2	16.0	16.1	15.7	15.8	15.5
2. Current taxes on income and wealth	29.9	29.3	28.8	28.6	27.9	28.3	28.5	28.4	29.2	30.2	33.2	30.6	29.6	30.1	28.5	30.8	29.0	28.9
3. Social contributions	1.7	2.4	1.4	1.4	1.3	1.4	1.3	1.3	1.2	1.1	1.0	1.0	0.9	0.9	0.8	0.8	0.8	0.8
4. Of which actual social contributions	1.1	1.9	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	0.7
5. Other current revenue, including sales	6.9	6.1	7.1	7.0	7.7	7.6	7.7	7.9	7.6	7.4	6.5	5.9	5.8	5.8	6.0	5.9	6.3	6.0
6. Total current revenue	54.8	54.4	54.7	54.5	53.4	53.6	53.8	54.0	54.3	55.1	57.0	53.7	52.5	52.7	51.4	53.2	52.0	51.2
7. Government consumption expenditure	24.1	23.9	24.2	24.3	25.1	27.9	27.4	26.6	26.5	26.0	25.8	25.5	24.9	24.6	24.3	24.0	26.7	25.7
8. Collective consumption	7.6	7.7	7.5	7.5	7.8	8.5	8.2	7.9	8.0	7.7	7.5	7.3	7.1	7.1	7.0	6.9	7.5	7.2
9. Social transfers in kind	16.4	16.1	16.7	16.8	17.3	19.4	19.1	18.6	18.5	18.3	18.3	18.1	17.8	17.5	17.3	17.1	19.2	18.5
10. Compensation of employees	16.1	15.5	15.4	15.3	15.6	17.5	17.3	16.8	16.6	16.4	16.2	16.0	15.5	15.3	15.2	15.0	16.1	15.3
11. Intermediate consumption	7.1	7.5	8.1	8.0	8.6	9.7	9.4	9.2	9.4	9.2	9.1	9.0	8.8	8.8	8.7	8.6	10.3	10.0
12. Social transfers other than in kind	19.5	16.3	15.2	14.8	14.6	16.6	17.1	17.2	17.3	17.4	17.2	17.0	16.5	16.2	15.8	15.7	17.9	17.5
13. Social transfers in kind via market producers	1.3	1.2	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	1.5	1.4
14. Interest	5.8	3.7	1.8	1.6	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.1	0.8	0.8	0.7	0.8	0.8
15. Subsidies	2.2	2.0	1.8	1.9	1.8	2.1	2.0	2.1	2.2	2.1	2.1	2.0	1.8	1.8	1.7	1.6	5.4	1.8
16. Other current expenditure	3.2	3.3	3.3	3.3	3.2	3.6	3.5	3.3	3.6	3.6	3.2	3.2	3.0	3.1	3.2	3.1	3.5	3.4
17. Total current expenditure	55.2	49.6	47.0	46.5	46.8	53.1	53.0	52.3	52.5	52.0	50.8	50.2	48.3	47.4	46.8	46.2	55.4	50.1
18. Gross saving	-0.3	4.8	7.7	7.9	6.6	0.5	0.8	1.7	1.9	3.1	6.1	3.5	4.2	5.3	4.6	7.0	-3.4	1.1
19. Capital transfers received	0.1	0.2	0.1	0.1	0.2	0.1	0.2	0.4	0.1	-0.5	-0.6	-0.5	-0.1	0.0	0.0	0.1	0.0	0.0
20. Total revenue	54.9	54.6	54.8	54.6	53.6	53.7	54.0	54.4	54.5	54.6	56.4	53.2	52.4	52.8	51.4	53.3	52.0	51.2
21. Gross fixed capital formation	2.9	2.8	2.9	3.0	3.0	3.1	3.3	3.3	3.8	3.7	3.9	3.6	3.8	3.4	3.4	3.3	3.6	3.3
22. Other capital expenditure	0.5	0.3	-0.1	0.0	0.6	0.3	0.4	0.8	1.7	0.2	0.5	0.7	0.2	0.1	0.4	0.1	0.1	0.1
23. Total expenditure	58.5	52.7	49.8	49.6	50.4	56.5	56.7	56.4	58.0	55.8	55.2	54.5	52.2	51.0	50.7	49.6	59.2	53.5
24. Tax burden	47.6	48.1	47.5	47.4	45.7	45.9	46.0	46.0	46.6	47.0	49.6	47.1	46.4	46.7	45.2	47.0	45.3	44.9
25. Net lending (+) or net borrowing (-)	-3.6	1.9	5.0	5.0	3.2	-2.8	-2.7	-2.1	-3.5	-1.2	1.1	-1.3	0.1	1.8	0.7	3.7	-7.2	-2.3

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	7.2	0.1	5.5	4.2	-2.3	-5.1	4.2	2.6	2.8	2.5	1.5	3.0	2.7	2.3	3.5	0.8	-4.5	4.8
2. Current taxes on income and wealth	4.5	7.2	1.0	2.6	1.0	-2.9	5.8	1.6	5.3	5.4	12.7	-5.3	0.3	4.7	-2.0	11.8	-10.9	6.6
3. Social contributions	2.7	12.4	-0.1	-0.5	-1.2	-2.0	4.6	1.6	-7.1	-9.5	-2.0	-1.0	-2.3	-1.2	-2.5	-0.8	-5.0	6.5
4. Of which actual social contributions	5.2	15.9	-0.9	-1.6	-0.5	-2.3	6.6	3.4	-7.7	-10.3	-0.6	-0.4	-0.4	-0.5	-0.9	-0.6	-5.0	6.5
5. Other current revenue, including sales	11.5	7.6	10.1	1.8	13.7	-5.7	6.9	4.9	-1.3	-2.0	-8.9	-7.5	2.3	2.3	8.1	1.2	1.4	1.0
6. Total current revenue	6.1	5.2	3.5	3.0	1.5	-3.9	5.4	2.4	3.3	3.2	6.2	-3.1	1.2	3.6	0.8	6.9	-7.6	5.4
7. Government consumption expenditure	5.2	4.7	4.8	3.9	6.8	6.4	3.0	-1.0	2.2	0.0	1.8	1.5	1.1	2.2	2.1	2.1	5.3	2.7
8. Collective consumption	6.1	4.3	4.5	3.4	7.2	5.2	1.3	-1.8	3.4	-1.8	-0.6	1.0	0.1	3.5	2.0	2.2	2.5	2.6
9. Social transfers in kind	4.8	4.9	4.9	4.2	6.7	6.9	3.8	-0.6	1.8	0.8	2.8	1.7	1.4	1.6	2.1	2.0	6.4	2.8
10. Compensation of employees	4.8	3.1	4.3	3.1	5.3	7.3	3.9	-1.0	1.4	0.7	1.5	1.2	0.5	1.6	2.3	2.4	1.4	1.7
11. Intermediate consumption	6.2	7.2	5.4	2.6	10.6	7.8	2.7	-0.3	4.6	0.1	1.5	1.1	1.8	2.7	2.3	1.4	13.7	4.0
12. Social transfers other than in kind	1.8	3.0	-0.3	0.5	2.4	8.3	8.7	2.7	3.0	2.4	1.7	1.3	0.7	1.4	0.7	2.7	7.4	4.6
13. Social transfers in kind via market producers	3.3	4.6	8.8	8.3	6.3	2.2	3.0	-0.9	0.4	-2.4	2.1	1.4	1.2	0.6	0.5	2.4	1.9	1.9
14. Interest	1.1	-3.6	-7.6	-6.5	-8.2	27.8	4.2	5.8	-5.8	-6.4	-9.2	8.3	-26.9	-25.4	4.5	-8.2	8.0	4.0
15. Subsidies	8.7	-5.3	0.7	10.2	-3.2	16.3	-0.5	6.2	5.3	1.0	-1.1	-0.4	-6.3	1.3	-1.6	-0.9	213.6	-65.0
16. Other current expenditure 1)	0.1	-0.1	0.0	0.0	-0.1	0.4	-0.1	-0.2	0.3	0.0	-0.4	0.1	-0.2	0.1	0.1	-0.1	0.3	-0.1
17. Total current expenditure	3.9	2.9	2.6	2.3	4.2	8.5	4.9	0.6	2.9	0.9	0.4	1.6	-0.5	1.3	1.9	1.9	13.6	-3.3
18. Gross saving 1)	1.2	1.0	0.2	0.3	-1.4	-6.1	0.3	0.9	0.2	1.2	3.0	-2.7	0.7	1.1	-0.7	2.4	-10.5	4.5
19. Capital transfers received	6.3	40.9	0.6	10.7	52.0	-56.3	93.0	129.8	-68.4	-530.0	25.4	-11.3	-70.5	-131.5	-147.6	-403.2	-50.2	33.9
20. Total revenue	6.1	5.3	3.5	3.0	1.7	-4.1	5.6	2.8	2.8	2.1	6.0	-3.0	1.9	4.0	0.6	7.1	-7.6	5.4
21. Gross fixed capital formation	11.1	8.2	14.2	7.0	2.2	-0.2	10.5	3.0	17.0	-1.6	8.1	-3.4	7.7	-6.9	4.1	0.1	3.8	-3.0
22. Other capital expenditure 1)	-0.1	0.0	0.0	0.1	0.6	-0.3	0.1	0.4	0.9	-1.5	0.3	0.1	-0.5	0.0	0.3	-0.3	0.0	0.0
23. Total expenditure	4.0	3.3	3.1	2.9	5.3	7.2	5.4	1.5	5.4	-1.9	1.6	1.5	-0.8	0.7	2.7	1.2	12.9	-3.2
24. Tax burden	5.4	5.0	2.6	3.2	-0.1	-3.9	5.2	2.1	4.0	2.7	8.4	-2.5	2.0	3.9	-0.2	7.6	-8.8	6.1
25. Net lending (+) or net borrowing (-)	1.1	1.0	0.0	0.0	-1.8	-6.0	0.1	0.7	-1.4	2.3	2.4	-2.5	1.5	1.7	-1.1	2.9	-10.8	4.9

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	3.6	-1.1	-5.0	-5.0	-3.2	2.8	2.7	2.1	3.5	1.2	-1.1	1.3	-0.1	-1.8	-0.7	-3.7	7.2	2.3
2. Interest payments (% of GDP)	5.8	3.4	1.8	1.6	1.4	1.9	1.9	2.0	1.8	1.7	1.5	1.6	1.1	0.8	0.8	0.7	0.8	0.8
3. Implicit interest rate 2)	:	6.7	5.1	5.3	5.4	5.5	5.0	4.7	4.0	3.8	3.4	3.6	2.9	2.2	2.3	2.2	2.3	1.9
4. Nominal GDP growth rate	4.3	3.4	6.1	3.4	3.6	-4.4	5.2	2.0	2.6	1.8	2.7	2.8	3.5	3.2	3.3	3.4	-5.4	7.0
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	3.6	-1.1	-5.0	-5.0	-3.2	2.8	2.7	2.1	3.5	1.2	-1.1	1.3	-0.1	-1.8	-0.7	-3.7	7.2	2.3
6. Contribution of nominal GDP growth	:	-1.7	-2.1	-1.0	-1.0	1.5	-2.0	-0.8	-1.2	-0.8	-1.1	-1.2	-1.3	-1.2	-1.1	-1.1	1.9	-2.9
7. Stock-flow adjustment 3)	:	-1.0	1.3	1.8	10.1	2.5	1.7	2.3	-3.5	-1.3	2.5	-4.6	-1.1	1.6	0.0	4.0	2.4	0.6
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-2.2	-4.5	-6.8	-6.6	-4.6	0.9	0.8	0.1	1.7	-0.4	-2.6	-0.2	-1.2	-2.6	-1.5	-4.4	6.4	1.5
9. Snow-ball effect	:	1.7	-0.4	0.6	0.5	3.5	-0.1	1.1	0.6	0.9	0.3	0.4	-0.3	-0.4	-0.3	-0.4	2.7	-2.1
10. Stock-flow adjustment 3)	:	-1.0	1.3	1.8	10.1	2.5	1.7	2.3	-3.5	-1.3	2.5	-4.6	-1.1	1.6	0.0	4.0	2.4	0.6
(% of GDP)																		
11. Change in gross debt 5)	:	-3.8	-5.9	-4.2	6.0	6.9	2.4	3.5	-1.2	-0.8	0.2	-4.5	-2.6	-1.4	-1.9	-0.7	11.5	-0.1
12. Level of gross debt (end of year)	:	48.5	31.5	27.3	33.3	40.2	42.6	46.1	44.9	44.0	44.3	39.8	37.2	35.8	33.9	33.2	44.7	44.6

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

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

3) Line 7 = line 10.

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

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

Table 24A

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

Croatia

(Mrd HRK)

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	37.3	41.3	44.5	46.4	49.4	53.9	58.1	58.1	56.2	57.8	57.3	59.9	61.7	61.3	64.8	67.6	71.5	76.7	81.3	72.3	79.1
2. Current taxes on income and wealth	10.9	13.1	14.4	15.4	17.2	20.7	24.3	24.3	24.3	21.7	21.3	20.9	21.6	20.8	20.8	22.9	23.0	24.8	26.7	20.2	22.8
3. Social contributions	24.8	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	47.4	40.4	46.9
4. Of which actual social contributions	24.8	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	47.4	40.4	46.9
5. Other current revenue, including sales	35.1	19.0	18.4	18.7	18.8	19.1	20.1	20.1	20.7	19.2	18.5	20.6	20.8	21.5	25.9	28.5	29.3	28.6	31.1	32.0	34.2
6. Total current revenue	108.0	98.6	104.7	110.0	116.7	127.5	139.7	139.7	141.2	137.4	135.7	139.3	141.2	142.8	152.3	160.8	167.4	176.0	186.4	164.8	183.1
7. Government consumption expenditure	37.3	40.4	43.1	46.7	49.9	54.3	61.6	61.6	67.8	67.4	68.9	68.0	67.4	68.8	68.3	68.8	71.5	75.2	79.3	82.5	84.3
8. Collective consumption	18.7	20.1	20.9	22.7	24.8	28.7	33.0	33.0	33.9	33.5	34.4	34.5	33.7	34.3	33.9	34.2	35.1	37.1	39.3	39.9	40.6
9. Social transfers in kind	18.5	20.3	22.2	23.9	25.1	25.6	28.6	28.6	33.9	33.9	34.4	33.5	33.7	34.5	34.4	34.6	36.5	38.1	40.0	42.5	43.7
10. Compensation of employees	23.8	25.4	27.3	29.5	30.4	32.2	36.6	36.6	40.9	40.1	40.5	39.9	38.8	38.0	39.0	40.1	41.8	45.1	47.5	48.0	50.4
11. Intermediate consumption	14.6	16.6	16.9	17.2	19.1	21.2	23.2	23.2	24.4	25.0	26.0	25.8	26.3	27.5	27.9	28.8	29.4	31.2	33.3	34.2	34.9
12. Social transfers other than in kind	24.0	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	53.2	55.9	58.1
13. Social transfers in kind via market producers	2.6	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	9.0	9.3	9.6
14. Interest	3.3	3.5	3.9	4.4	4.8	4.9	5.4	5.4	7.3	7.8	8.9	10.2	10.4	11.4	11.7	10.8	9.7	8.9	8.9	8.5	9.0
15. Subsidies	4.6	4.6	4.9	5.8	6.3	6.7	7.8	7.8	8.1	7.8	7.8	7.1	5.8	5.0	4.0	4.7	5.6	6.1	6.2	12.4	6.6
16. Other current expenditure	26.3	2.2	6.0	3.4	6.2	5.6	2.8	2.8	3.7	5.9	3.9	4.7	6.3	5.2	8.0	8.1	7.6	5.9	5.4	5.5	5.5
17. Total current expenditure	99.2	90.1	94.3	99.7	106.3	115.7	122.9	122.9	137.0	138.8	141.3	141.5	142.5	143.1	148.4	148.5	151.3	156.7	163.5	173.7	174.1
18. Gross saving	8.8	8.6	10.4	10.3	10.4	11.8	16.8	16.8	4.3	-1.3	-5.6	-2.2	-1.2	-0.3	3.9	12.3	16.1	19.3	22.9	-8.9	9.0
19. Capital transfers received	0.1	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	3.7	4.6	5.1
20. Total revenue	108.1	100.1	105.9	110.1	116.8	127.7	139.9	139.9	141.7	138.4	136.8	142.0	142.1	143.8	153.9	163.2	169.1	178.1	190.1	169.5	188.2
21. Gross fixed capital formation	8.8	11.7	17.1	16.5	15.5	16.9	20.0	20.0	20.0	12.8	12.2	12.5	13.0	12.7	11.6	11.5	10.1	13.5	17.2	15.8	16.6
22. Other capital expenditure	3.2	5.3	5.0	6.3	4.9	4.3	4.2	4.2	4.7	8.1	9.6	5.7	4.4	5.6	5.3	6.6	4.8	7.1	7.9	6.0	6.2
23. Total expenditure	111.3	107.1	116.4	122.6	126.7	136.9	147.1	147.1	161.7	159.6	163.2	159.7	159.8	161.5	165.2	166.5	166.2	177.3	188.5	195.5	196.9
24. Tax burden	73.6	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	126.7	132.6	138.5	147.6	155.6	133.2	149.2
25. Net lending (+) or net borrowing (-)	-3.1	-6.9	-10.5	-12.5	-9.9	-9.2	-7.2	-7.2	-20.0	-21.3	-26.4	-17.7	-17.7	-17.7	-11.3	-3.3	2.9	0.8	1.6	-26.0	-8.7

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	2021
1. Taxes on production and imports	19.2	19.6	19.1	18.5	18.3	18.3	18.0	17.8	17.0	17.6	17.2	18.1	18.6	18.5	19.1	19.3	19.5	20.0	20.3	19.7	19.9
2. Current taxes on income and wealth	5.6	6.2	6.2	6.1	6.4	7.0	7.5	7.3	7.4	6.6	6.4	6.3	6.5	6.3	6.1	6.5	6.3	6.5	6.7	5.5	5.7
3. Social contributions	12.8	11.9	11.8	11.7	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.2	11.8	12.0	11.9	11.9	12.0	11.8	11.0	11.8
4. Of which actual social contributions	12.8	11.9	11.8	11.7	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.2	11.8	12.0	11.9	11.9	12.0	11.8	11.0	11.8
5. Other current revenue, including sales	18.1	9.0	7.9	7.5	7.0	6.5	6.2	6.1	6.3	5.8	5.6	6.2	6.3	6.5	7.6	8.1	8.0	7.5	7.8	8.7	8.6
6. Total current revenue	55.7	46.7	45.0	43.8	43.2	43.3	43.3	42.9	42.7	41.8	40.7	42.1	42.6	43.1	44.8	45.8	45.7	46.0	46.6	45.0	46.1
7. Government consumption expenditure	19.2	19.1	18.5	18.6	18.5	18.4	19.1	18.7	20.5	20.5	20.7	20.6	20.3	20.8	20.1	19.6	19.5	19.6	19.8	22.5	21.2
8. Collective consumption	9.7	9.5	9.0	9.1	9.2	9.7	10.2	9.4	10.3	10.2	10.3	10.4	10.2	10.3	10.0	9.7	9.6	9.7	9.8	10.9	10.2
9. Social transfers in kind	9.6	9.6	9.6	9.5	9.3	8.7	8.8	9.3	10.3	10.3	10.3	10.1	10.2	10.4	10.1	9.9	10.0	9.9	10.0	11.6	11.0
10. Compensation of employees	12.3	12.0	11.7	11.7	11.3	10.9	11.3	11.2	12.4	12.2	12.1	12.1	11.7	11.5	11.5	11.4	11.4	11.8	11.9	13.1	12.7
11. Intermediate consumption	7.5	7.9	7.2	6.9	7.1	7.2	7.2	7.3	7.4	7.6	7.8	7.8	8.0	8.3	8.2	8.2	8.0	8.1	8.3	9.3	8.8
12. Social transfers other than in kind	12.4	16.1	13.3	13.6	12.5	13.3	12.6	12.2	13.7	13.8	14.2	14.1	14.2	14.4	14.5	13.6	13.3	13.3	13.3	15.3	14.6
13. Social transfers in kind via market producers	1.3	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	2.5	2.4	2.3	2.2	2.2	2.6	2.4
14. Interest	1.7	1.7	1.7	1.8	1.8	1.6	1.7	1.8	2.2	2.4	2.7	3.1	3.1	3.4	3.4	3.1	2.7	2.3	2.2	2.3	2.3
15. Subsidies	2.4	2.2	2.1	2.3	2.3	2.3	2.4	2.4	2.4	2.4	2.3	2.2	1.7	1.5	1.2	1.3	1.5	1.6	1.5	3.4	1.7
16. Other current expenditure	13.6	1.0	2.6	1.3	2.3	1.9	0.9	1.4	1.1	1.8	1.2	1.4	1.9	1.6	2.3	2.3	2.1	1.5	1.3	1.5	1.4
17. Total current expenditure	51.2	42.7	40.6	39.7	39.4	39.3	38.1	38.2	41.4	42.2	42.4	42.8	43.0	43.2	43.7	42.3	41.3	40.9	40.9	47.4	43.8
18. Gross saving	4.5	4.1	4.5	4.1	3.9	4.0	5.2	4.8	1.3	-0.4	-1.7	-0.7	-0.4	-0.1	1.1	3.5	4.4	5.0	5.7	-2.4	2.3
19. Capital transfers received	0.1	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	1.3	1.3
20. Total revenue	55.8	47.4	45.5	43.9	43.3	43.4	43.3	43.0	42.8	42.1	41.1	43.0	42.9	43.4	45.3	46.5	46.1	46.5	47.5	46.3	47.4
21. Gross fixed capital formation	4.6	5.6	7.4	6.6	5.7	5.7	6.2	6.2	6.0	3.9	3.7	3.8	3.9	3.8	3.4	3.3	2.8	3.5	4.3	4.3	4.2
22. Other capital expenditure	1.7	2.5	2.1	2.5	1.8	1.5	1.3	1.5	1.4	2.5	2.9	1.7	1.3	1.7	1.5	1.9	1.3	1.9	2.0	1.6	1.6
23. Total expenditure	57.4	50.7	50.0	48.8	46.9	46.5	45.6	45.8	48.9	48.5	49.0	48.3	48.3	48.7	48.6	47.4	45.3	46.3	47.1	53.4	49.6
24. Tax burden	38.0	37.7	37.1	36.4	36.3	36.8	37.0	36.9	36.4	36.0	35.2	35.9	36.4	36.7	37.3	37.8	37.8	38.5	38.9	36.4	37.5
25. Net lending (+) or net borrowing (-)	-1.6	-3.3	-4.5	-5.0	-3.7	-3.1	-2.2	-2.8	-6.0	-6.5	-7.9	-5.4	-5.3	-5.3	-3.3	-1.0	0.8	0.2	0.4	-7.1	-2.2

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	2021
1. Taxes on production and imports	10.9	7.6	4.4	6.4	9.0	7.8	6.4	6.4	3.0	-0.9	4.5	3.0	-0.6	5.8	4.3	5.8	7.2	6.0	-11.1	9.4
2. Current taxes on income and wealth	20.3	10.0	7.2	11.7	20.1	17.4	4.7	4.7	-10.8	-1.8	-1.8	3.1	-3.5	-0.1	9.9	0.5	7.8	7.6	-24.2	13.0
3. Social contributions	1.8	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	3.2	-14.7	16.2
4. Of which actual social contributions	1.8	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	3.2	-14.7	16.2
5. Other current revenue, including sales	-45.7	-3.3	1.7	0.4	1.7	5.3	4.4	4.4	-7.4	-3.5	11.3	1.1	3.1	20.5	10.1	2.7	-2.3	8.5	2.9	7.0
6. Total current revenue	-8.6	6.1	5.1	6.1	9.3	9.5	6.6	6.6	-2.7	-1.2	2.6	1.4	1.1	6.6	5.6	4.2	5.1	5.9	-11.6	11.1
7. Government consumption expenditure	8.3	6.9	8.2	6.9	8.7	13.5	5.1	5.1	-0.6	2.1	-1.2	-0.9	2.0	-0.6	0.7	4.0	5.1	5.5	4.0	2.3
8. Collective consumption	7.3	4.0	8.9	9.2	15.4	15.2	-1.4	-1.4	-1.2	2.9	0.2	-2.4	1.9	-1.0	0.7	2.7	5.8	5.9	1.6	1.8
9. Social transfers in kind	9.3	9.8	7.6	4.8	2.0	11.6	12.7	12.7	0.0	1.3	-2.7	0.7	2.2	-0.3	0.7	5.4	4.4	5.2	6.3	2.7
10. Compensation of employees	6.5	7.4	8.0	3.3	5.9	13.6	6.3	6.3	-1.9	0.9	-1.4	-2.7	-2.1	2.6	2.8	4.2	8.0	5.2	1.0	5.1
11. Intermediate consumption	14.0	1.3	2.1	10.9	10.9	9.4	9.2	9.2	2.4	4.1	-0.9	2.2	4.3	1.8	3.0	2.3	5.9	6.9	2.6	2.0
12. Social transfers other than in kind	41.9	-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	4.3	4.9	4.1
13. Social transfers in kind via market producers	44.4	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	5.5	4.3	2.3
14. Interest	6.2	11.2	14.5	8.4	0.7	10.3	15.3	15.3	7.2	13.5	14.2	1.9	9.7	2.7	-7.4	-10.0	-8.9	0.1	-4.5	6.4
15. Subsidies	0.0	6.9	18.2	7.5	7.0	16.1	8.7	8.7	-2.7	-1.0	-7.9	-19.6	-12.4	-19.7	15.3	20.3	9.3	1.0	100.1	-46.8
16. Other current expenditure 1)	-12.5	1.6	-1.3	1.0	-0.4	-1.0	0.5	0.5	0.7	-0.6	0.2	0.5	-0.3	0.8	0.0	-0.2	-0.5	-0.2	0.1	-0.1
17. Total current expenditure	-9.2	4.7	5.7	6.6	8.8	6.2	7.8	7.8	1.3	1.8	0.1	0.7	0.5	3.7	0.1	1.9	3.5	4.3	6.3	0.2
18. Gross saving 1)	-0.5	0.4	-0.3	-0.3	0.2	1.2	-0.4	-0.4	-1.7	-1.3	1.0	0.3	0.3	1.2	2.4	0.9	0.6	0.7	-8.1	4.7
19. Capital transfers received	933.1	-19.6	-95.2	35.3	119.0	44.2	6.3	6.3	111.8	13.2	159.2	-66.9	5.2	77.4	45.3	-33.6	32.3	72.6	24.9	11.0
20. Total revenue	-7.4	5.7	4.0	6.1	9.3	9.6	6.6	6.6	-2.3	-1.1	3.8	0.1	1.1	7.1	6.0	3.6	5.4	6.7	-10.9	11.0
21. Gross fixed capital formation	33.0	45.8	-3.6	-6.0	9.0	18.4	7.0	7.0	-36.1	-4.4	2.0	4.2	-2.0	-9.0	-0.6	-12.4	33.7	27.6	-8.0	5.0
22. Other capital expenditure 1)	0.8	-0.4	0.4	-0.7	-0.3	-0.2	0.2	0.2	1.0	0.4	-1.2	-0.4	0.4	-0.2	0.3	-0.6	0.6	0.1	-0.3	-0.1
23. Total expenditure	-3.8	8.7	5.3	3.4	8.1	7.4	8.1	8.1	-1.3	2.2	-2.1	0.1	1.0	2.3	0.8	-0.2	6.7	6.3	3.7	0.7
24. Tax burden	8.2	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	4.7	4.4	6.6	5.4	-14.4	12.0
25. Net lending (+) or net borrowing (-)	-1.7	-1.2	-0.4	1.3	0.5	0.9	-0.6	-0.6	-0.4	-1.4	2.6	0.0	0.0	2.0	2.4	1.7	-0.6	0.2	-7.5	4.9

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	2021
1. Net borrowing (% of GDP) 1)	1.6	3.3	4.5	5.0	3.7	3.1	2.2	2.8	6.0	6.5	7.9	5.4	5.3	5.3	3.3	1.0	-0.8	-0.2	-0.4	7.1	2.2
2. Interest payments (% of GDP)	1.7	1.7	1.7	1.8	1.8	1.6	1.7	1.8	2.2	2.4	2.7	3.1	3.1	3.4	3.4	3.1	2.7	2.3	2.2	2.3	2.3
3. Implicit interest rate 2)	5.1	4.9	5.0	5.0	4.8	4.4	4.7	5.1	5.4	4.9	4.7	4.7	4.5	4.2	4.2	3.8	3.4	3.1	3.1	2.9	2.8
4. Nominal GDP growth rate	7.8	8.9	10.2	7.9	7.6	9.0	9.6	7.4	-4.6	-0.6	1.3	-0.8	0.2	0.0	2.5	3.4	4.3	4.5	4.5	-8.5	8.5
(% of GDP)																					
Budgetary constraint based on the deficit																					
5. Deficit (net borrowing) 1)	1.6	3.3	4.5	5.0	3.7	3.1	2.2	2.8	6.0	6.5	7.9	5.4	5.3	5.3	3.3	1.0	-0.8	-0.2	-0.4	7.1	2.2
6. Contribution of nominal GDP growth	-2.6	-3.0	-3.4	-2.8	-2.8	-3.4	-3.4	-2.6	1.9	0.3	-0.8	0.5	-0.1	0.0	-2.1	-2.8	-3.4	-3.4	-3.2	6.8	-6.9
7. Stock-flow adjustment 3)	2.0	-0.1	0.3	0.0	0.1	-2.2	-0.2	1.7	1.4	2.4	-0.6	-0.1	5.9	-1.8	-1.6	-1.7	1.1	0.5	2.1	1.5	-0.5
Budgetary constraint based on the primary deficit																					
8. Primary deficit 4)	-0.1	1.6	2.9	3.2	1.9	1.5	0.6	1.0	3.8	4.1	5.2	2.3	2.2	1.9	-0.1	-2.1	-3.5	-2.5	-2.6	4.8	-0.1
9. Snow-ball effect	-0.9	-1.3	-1.7	-1.0	-1.1	-1.8	-1.7	-0.8	4.1	2.7	1.9	3.6	3.0	3.4	1.4	0.3	-0.7	-1.0	-1.0	9.1	-4.7
10. Stock-flow adjustment 3)	2.0	-0.1	0.3	0.0	0.1	-2.2	-0.2	1.7	1.4	2.4	-0.6	-0.1	5.9	-1.8	-1.6	-1.7	1.1	0.5	2.1	1.5	-0.5
(% of GDP)																					
11. Change in gross debt 5)	1.0	0.2	1.4	2.1	0.9	-2.5	-1.4	1.9	9.4	9.1	6.6	5.8	11.1	3.5	-0.4	-3.5	-3.0	-3.0	-1.5	15.4	-5.2
12. Level of gross debt (end of year)	36.6	36.8	38.2	40.3	41.3	38.7	37.4	39.3	48.7	57.8	64.4	70.1	81.2	84.7	84.3	80.8	77.8	74.7	73.2	88.6	83.4

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

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

3) Line 7 = line 10.

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

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

Table 25A

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

Hungary

(Mrd HUF)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	1011	2200	3622	4029	4216	4315	4726	4903	5366	5629	6048	6507	6527	7009	7827	8504	8287	8803
2. Current taxes on income and wealth	492	1282	2211	2578	2793	2539	2128	1769	1947	1979	2192	2376	2617	2805	2857	3148	3251	3453
3. Social contributions	851	1749	2997	3465	3668	3412	3247	3686	3961	4062	4340	4630	4974	5018	5251	5582	5426	5671
4. Of which actual social contributions	847	1739	2975	3444	3645	3388	3222	3663	3941	4040	4315	4601	4959	5000	5228	5562	5406	5651
5. Other current revenue, including sales	350	611	1201	1237	1403	1530	1575	1536	1700	1948	1967	2040	1962	2068	2475	2532	2630	2759
6. Total current revenue	2704	5843	10031	11309	12081	11796	11676	11894	12975	13618	14547	15553	16079	16900	18410	19766	19595	20687
7. Government consumption expenditure	1335	2824	5354	5349	5824	5840	5882	5878	5787	5986	6559	6893	7227	7913	8528	9047	9950	10141
8. Collective consumption	634	1373	2459	2521	2785	2815	2870	2868	2827	3024	3346	3425	3583	3942	4201	4586	4939	4951
9. Social transfers in kind	701	1451	2895	2828	3040	3025	3012	3010	2959	2962	3213	3468	3644	3971	4327	4462	5010	5191
10. Compensation of employees	677	1416	2891	2923	3086	2961	2938	2869	2864	3066	3380	3632	3894	4216	4521	4777	5093	5317
11. Intermediate consumption	455	894	1567	1631	1930	2038	2110	2093	2127	2252	2512	2733	2706	3105	3418	3814	4276	4352
12. Social transfers other than in kind	867	1677	3554	3870	4215	4234	4238	4328	4347	4453	4492	4476	4532	4673	4890	5118	5587	5803
13. Social transfers in kind via market producers	139	341	845	725	725	733	684	728	649	674	654	635	657	658	666	587	605	621
14. Interest	511	704	936	1037	1105	1194	1124	1180	1320	1369	1300	1203	1118	1040	1020	1071	1155	1209
15. Subsidies	125	218	337	352	297	246	290	347	656	635	641	668	733	735	733	816	771	806
16. Other current expenditure	63	218	671	702	672	710	690	764	771	998	1033	1012	1282	1208	1311	1562	1628	1713
17. Total current expenditure	2838	5468	10802	11240	12030	12116	12075	12309	12732	13447	14012	14359	14923	15636	16559	17744	19116	19821
18. Gross saving	-134	375	-771	68	51	-320	-400	-415	242	171	535	1194	1156	1264	1851	2022	479	866
19. Capital transfers received	18	61	218	218	171	353	524	620	593	788	960	1362	215	388	583	822	861	906
20. Total revenue	2722	5903	10249	11527	12252	12149	12200	12514	13568	14406	15507	16915	16293	17288	18994	20588	20456	21593
21. Gross fixed capital formation	33	475	1244	1088	869	905	996	946	1071	1320	1746	2279	1143	1763	2505	2810	2640	2802
22. Other capital expenditure	353	366	457	507	384	388	346	746	438	427	660	978	878	844	846	992	1042	974
23. Total expenditure	3223	6309	12503	12835	13283	13409	13416	14001	14242	15195	16417	17615	16944	18242	19910	21546	22798	23597
24. Tax burden	2354	5237	8880	10136	10741	10317	10139	10396	11316	11711	12628	13561	14186	14908	16023	17334	17062	18032
25. Net lending (+) or net borrowing (-)	-502	-405	-2254	-1308	-1031	-1260	-1217	-1487	-674	-788	-910	-701	-651	-954	-917	-958	-2343	-2004

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	17.3	16.5	14.9	15.7	15.5	16.3	17.3	17.3	18.6	18.6	18.5	18.7	18.2	18.0	18.3	18.2	18.3	17.8
2. Current taxes on income and wealth	8.4	9.6	9.1	10.0	10.3	9.6	7.8	6.2	6.7	6.5	6.7	6.8	7.3	7.2	6.7	6.7	7.2	7.0
3. Social contributions	14.6	13.1	12.3	13.5	13.5	12.9	11.9	13.0	13.7	13.4	13.3	13.3	13.9	12.9	12.3	11.9	12.0	11.5
4. Of which actual social contributions	14.5	13.1	12.2	13.4	13.4	12.8	11.8	12.9	13.7	13.3	13.2	13.2	13.8	12.9	12.3	11.9	11.9	11.4
5. Other current revenue, including sales	6.0	4.6	4.9	4.8	5.2	5.8	5.8	5.4	5.9	6.4	6.0	5.9	5.5	5.3	5.8	5.4	5.8	5.6
6. Total current revenue	46.3	43.9	41.3	44.0	44.4	44.6	42.8	41.9	45.0	45.0	44.5	44.7	44.8	43.5	43.2	42.2	43.2	41.8
7. Government consumption expenditure	22.9	21.2	22.0	20.8	21.4	22.1	21.6	20.7	20.1	19.8	20.1	19.8	20.1	20.4	20.0	19.3	22.0	20.5
8. Collective consumption	10.9	10.3	10.1	9.8	10.2	10.6	10.5	10.1	9.8	10.0	10.2	9.8	10.0	10.2	9.8	9.8	10.9	10.0
9. Social transfers in kind	12.0	10.9	11.9	11.0	11.2	11.4	11.0	10.6	10.3	9.8	9.8	10.0	10.2	10.2	10.1	9.5	11.1	10.5
10. Compensation of employees	11.6	10.6	11.9	11.4	11.3	11.2	10.8	10.1	9.9	10.1	10.3	10.4	10.8	10.9	10.6	10.2	11.2	10.7
11. Intermediate consumption	7.8	6.7	6.4	6.3	7.1	7.7	7.7	7.4	7.4	7.4	7.7	7.9	7.5	8.0	8.0	8.2	9.4	8.8
12. Social transfers other than in kind	14.9	12.6	14.6	15.1	15.5	16.0	15.5	15.3	15.1	14.7	13.7	12.9	12.6	12.0	11.5	10.9	12.3	11.7
13. Social transfers in kind via market producers	2.4	2.6	3.5	2.8	2.7	2.8	2.5	2.6	2.2	2.2	2.0	1.8	1.8	1.7	1.6	1.3	1.3	1.3
14. Interest	8.7	5.3	3.8	4.0	4.1	4.5	4.1	4.2	4.6	4.5	4.0	3.5	3.1	2.7	2.4	2.3	2.5	2.4
15. Subsidies	2.1	1.6	1.4	1.4	1.1	0.9	1.1	1.2	2.3	2.1	2.0	1.9	2.0	1.9	1.7	1.7	1.7	1.6
16. Other current expenditure	1.1	1.6	2.8	2.7	2.5	2.7	2.5	2.7	2.7	3.3	3.2	2.9	3.6	3.1	3.1	3.3	3.6	3.5
17. Total current expenditure	48.6	41.0	44.4	43.7	44.2	45.8	44.3	43.4	44.1	44.4	42.9	41.3	41.6	40.3	38.8	37.9	42.2	40.0
18. Gross saving	-2.3	2.8	-3.2	0.3	0.2	-1.2	-1.5	-1.5	0.8	0.6	1.6	3.4	3.2	3.3	4.3	4.3	1.1	1.7
19. Capital transfers received	0.3	0.5	0.9	0.8	0.6	1.3	1.9	2.2	2.1	2.6	2.9	3.9	0.6	1.0	1.4	1.8	1.9	1.8
20. Total revenue	46.6	44.3	42.1	44.8	45.0	45.9	44.7	44.1	47.0	47.6	47.4	48.6	45.4	44.5	44.5	44.0	45.1	43.6
21. Gross fixed capital formation	0.6	3.6	5.1	4.2	3.2	3.4	3.7	3.3	3.7	4.4	5.3	6.6	3.2	4.5	5.9	6.0	5.8	5.7
22. Other capital expenditure	6.0	2.7	1.9	2.0	1.4	1.5	1.3	2.6	1.5	1.4	2.0	2.8	2.4	2.2	2.0	2.1	2.3	2.0
23. Total expenditure	55.2	47.3	51.4	49.9	48.8	50.7	49.2	49.4	49.4	50.2	50.2	50.6	47.2	47.0	46.7	46.1	50.3	47.7
24. Tax burden	40.3	39.3	36.5	39.4	39.5	39.0	37.2	36.6	39.2	38.7	38.6	39.0	39.5	38.4	37.6	37.0	37.7	36.4
25. Net lending (+) or net borrowing (-)	-8.6	-3.0	-9.3	-5.1	-3.8	-4.8	-4.5	-5.2	-2.3	-2.6	-2.8	-2.0	-1.8	-2.5	-2.1	-2.0	-5.2	-4.0

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	18.0	16.6	4.8	11.2	4.7	2.3	9.5	3.8	9.4	4.9	7.4	7.6	0.3	7.4	11.7	8.6	-2.5	6.2
2. Current taxes on income and wealth	30.2	19.8	12.0	16.6	8.4	-9.1	-16.2	-16.9	10.1	1.6	10.8	8.4	10.1	7.2	1.9	10.2	3.3	6.2
3. Social contributions	14.4	15.1	7.8	15.6	5.8	-7.0	-4.8	13.5	7.5	2.5	6.8	6.7	7.4	0.9	4.6	6.3	-2.8	4.5
4. Of which actual social contributions	14.4	15.2	7.8	15.8	5.8	-7.0	-4.9	13.7	7.6	2.5	6.8	6.6	7.8	0.8	4.6	6.4	-2.8	4.5
5. Other current revenue, including sales	37.1	9.0	15.9	3.0	13.5	9.0	2.9	-2.5	10.7	14.6	1.0	3.7	-3.8	5.4	19.7	2.3	3.9	4.9
6. Total current revenue	21.5	16.0	8.5	12.7	6.8	-2.4	-1.0	1.9	9.1	5.0	6.8	6.9	3.4	5.1	8.9	7.4	-0.9	5.6
7. Government consumption expenditure	15.4	14.2	7.1	-0.1	8.9	0.3	0.7	-0.1	-1.6	3.5	9.6	5.1	4.8	9.5	7.8	6.1	10.0	1.9
8. Collective consumption	14.8	14.9	7.4	2.5	10.5	1.1	2.0	-0.1	-1.4	7.0	10.7	2.3	4.6	10.0	6.6	9.2	7.7	0.2
9. Social transfers in kind	16.0	13.5	6.8	-2.3	7.5	-0.5	-0.4	0.0	-1.7	0.1	8.5	8.0	5.1	9.0	9.0	3.1	12.3	3.6
10. Compensation of employees	12.3	13.9	4.2	1.1	5.5	-4.0	-0.8	-2.4	-0.2	7.1	10.2	7.4	7.2	8.3	7.3	5.6	6.6	4.4
11. Intermediate consumption	11.1	12.7	9.9	4.1	18.3	5.6	3.6	-0.8	1.6	5.9	11.5	8.8	-1.0	14.7	10.1	11.6	12.1	1.8
12. Social transfers other than in kind	8.6	10.5	11.0	8.9	8.9	0.4	0.1	2.1	0.4	2.4	0.9	-0.3	1.2	3.1	4.6	4.7	9.2	3.9
13. Social transfers in kind via market producers	28.6	10.4	18.9	-14.3	0.1	1.1	-6.7	6.4	-10.9	3.9	-2.9	-3.0	3.6	0.2	1.2	-11.8	3.0	2.7
14. Interest	26.2	-9.6	2.1	10.9	6.6	8.0	-5.9	5.0	11.8	3.7	-5.0	-7.5	-7.1	-6.9	-1.9	4.9	7.9	4.6
15. Subsidies	17.4	-0.9	14.3	4.6	-15.7	-17.1	17.9	19.9	88.8	-3.2	0.9	4.2	9.7	0.3	-0.3	11.4	-5.5	4.6
16. Other current expenditure 1)	0.2	0.1	0.2	0.0	-0.3	0.2	-0.2	0.2	0.0	0.6	-0.1	-0.2	0.7	-0.5	0.0	0.3	0.3	-0.1
17. Total current expenditure	15.3	8.6	9.2	4.1	7.0	0.7	-0.3	1.9	3.4	5.6	4.2	2.5	3.9	4.8	5.9	7.2	7.7	3.7
18. Gross saving 1)	2.5	2.8	-0.3	3.4	-0.1	-1.4	-0.3	0.0	2.3	-0.3	1.1	1.8	-0.2	0.0	1.1	0.0	-3.3	0.7
19. Capital transfers received	125.0	15.8	56.9	0.1	-21.3	106.0	48.3	18.3	-4.3	32.9	21.8	41.8	-84.2	81.0	50.2	40.9	4.7	5.3
20. Total revenue	22.2	16.0	9.2	12.5	6.3	-0.8	0.4	2.6	8.4	6.2	7.6	9.1	-3.7	6.1	9.9	8.4	-0.6	5.6
21. Gross fixed capital formation	310.0	21.3	32.6	-12.6	-20.1	4.2	10.0	-5.0	13.3	23.3	32.2	30.5	-49.9	54.3	42.1	12.2	-6.0	6.1
22. Other capital expenditure 1)	-2.8	0.4	0.5	0.1	-0.6	0.1	-0.2	1.4	-1.1	-0.1	0.6	0.8	-0.4	-0.3	-0.2	0.1	0.2	-0.3
23. Total expenditure	12.9	10.6	12.2	2.7	3.5	0.9	0.1	4.4	1.7	6.7	8.0	7.3	-3.8	7.7	9.1	8.2	5.8	3.5
24. Tax burden	19.2	16.9	7.4	14.2	6.0	-4.0	-1.7	2.5	8.8	3.5	7.8	7.4	4.6	5.1	7.5	8.2	-1.6	5.7
25. Net lending (+) or net borrowing (-)	4.2	2.2	-1.5	4.2	1.3	-1.0	0.3	-0.8	2.9	-0.3	-0.2	0.8	0.2	-0.6	0.3	0.1	-3.1	1.1

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	8.6	4.0	9.3	5.1	3.8	4.8	4.5	5.2	2.3	2.6	2.8	2.0	1.8	2.5	2.1	2.0	5.2	4.0
2. Interest payments (% of GDP)	8.7	4.7	3.8	4.0	4.1	4.5	4.1	4.2	4.6	4.5	4.0	3.5	3.1	2.7	2.4	2.3	2.5	2.4
3. Implicit interest rate 2)	:	9.8	6.8	6.6	6.6	6.1	5.4	5.4	5.8	6.0	5.5	4.8	4.2	3.8	3.6	3.6	3.7	3.6
4. Nominal GDP growth rate	28.6	15.6	7.8	5.7	5.9	-2.8	3.1	4.0	1.7	5.0	7.9	6.4	3.2	8.2	9.9	9.7	-3.1	9.2
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	8.6	4.0	9.3	5.1	3.8	4.8	4.5	5.2	2.3	2.6	2.8	2.0	1.8	2.5	2.1	2.0	5.2	4.0
6. Contribution of nominal GDP growth	:	-7.5	-4.4	-3.5	-3.7	2.1	-2.3	-3.1	-1.3	-3.7	-5.7	-4.6	-2.4	-5.7	-6.5	-6.2	2.2	-6.3
7. Stock-flow adjustment 3)	:	0.1	-1.0	-0.5	6.1	-0.4	0.3	-1.9	-3.3	-0.1	2.3	2.0	-0.1	0.7	1.7	0.3	1.4	0.8
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-0.1	-0.7	5.4	1.1	-0.3	0.2	0.3	1.1	-2.2	-1.9	-1.2	-1.4	-1.3	-0.2	-0.2	-0.2	2.6	1.6
9. Snow-ball effect	:	-2.8	-0.6	0.6	0.4	6.6	1.8	1.0	3.2	0.8	-1.7	-1.2	0.8	-3.0	-4.1	-3.9	4.7	-3.9
10. Stock-flow adjustment 3)	:	0.1	-1.0	-0.5	6.1	-0.4	0.3	-1.9	-3.3	-0.1	2.3	2.0	-0.1	0.7	1.7	0.3	1.4	0.8
(% of GDP)																		
11. Change in gross debt 5)	:	-3.5	3.9	1.1	6.2	6.4	2.4	0.2	-2.3	-1.2	-0.6	-0.6	-0.7	-2.6	-2.7	-3.9	8.7	-1.5
12. Level of gross debt (end of year)	84.1	52.3	64.5	65.7	71.8	78.2	80.6	80.8	78.6	77.4	76.8	76.2	75.5	72.9	70.2	66.3	75.0	73.5

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

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

3) Line 7 = line 10.

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

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

Table 26A

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

Poland

(Mrd PLN)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	49.0	97.0	151.0	171.0	185.0	176.0	199.0	216.0	212.0	212.0	221.0	233.0	249.0	274.0	298.0	316.0	308.0	324.0
2. Current taxes on income and wealth	39.0	53.0	79.0	98.0	107.0	98.0	97.0	105.0	113.0	111.0	117.0	125.0	132.0	146.0	166.0	182.0	164.0	179.0
3. Social contributions	42.0	104.0	140.0	152.0	157.0	166.0	171.0	191.0	212.0	221.0	227.0	243.0	257.0	276.0	299.0	325.0	317.0	336.0
4. Of which actual social contributions	39.0	97.0	130.0	141.0	145.0	153.0	157.0	176.0	197.0	205.0	210.0	226.0	239.0	258.0	281.0	305.0	293.0	316.0
5. Other current revenue, including sales	20.0	39.0	62.0	60.0	64.0	67.0	70.0	72.0	79.0	76.0	80.0	83.0	72.0	80.0	88.0	92.0	92.0	92.0
6. Total current revenue	150.0	292.0	432.0	482.0	514.0	508.0	537.0	584.0	616.0	620.0	646.0	683.0	710.0	776.0	850.0	915.0	881.0	932.0
7. Government consumption expenditure	65.0	135.0	198.0	215.0	239.0	257.0	276.0	283.0	292.0	300.0	313.0	325.0	333.0	352.0	377.0	406.0	435.0	451.0
8. Collective consumption	38.0	62.0	92.0	100.0	113.0	119.0	129.0	130.0	133.0	137.0	143.0	147.0	150.0	159.0	170.0	183.0	198.0	199.0
9. Social transfers in kind	27.0	73.0	106.0	115.0	126.0	138.0	148.0	153.0	159.0	164.0	169.0	178.0	183.0	193.0	206.0	223.0	237.0	251.0
10. Compensation of employees	39.0	82.0	114.0	124.0	139.0	151.0	159.0	165.0	168.0	172.0	181.0	187.0	193.0	203.0	215.0	232.0	247.0	257.0
11. Intermediate consumption	24.0	50.0	67.0	73.0	81.0	82.0	93.0	91.0	95.0	97.0	98.0	102.0	103.0	110.0	120.0	126.0	134.0	137.0
12. Social transfers other than in kind	58.0	120.0	162.0	168.0	181.0	199.0	212.0	217.0	228.0	240.0	248.0	257.0	284.0	300.0	315.0	352.0	377.0	389.0
13. Social transfers in kind via market producers	6.0	14.0	21.0	22.0	25.0	28.0	28.0	28.0	31.0	32.0	33.0	35.0	35.0	38.0	39.0	45.0	47.0	47.0
14. Interest	19.0	23.0	25.0	26.0	27.0	34.0	36.0	40.0	43.0	42.0	34.0	32.0	32.0	31.0	31.0	31.0	32.0	33.0
15. Subsidies	4.0	6.0	9.0	11.0	13.0	12.0	13.0	12.0	11.0	11.0	11.0	9.0	10.0	10.0	9.0	12.0	45.0	15.0
16. Other current expenditure	4.0	3.0	26.0	28.0	32.0	31.0	31.0	34.0	38.0	39.0	37.0	40.0	37.0	37.0	44.0	49.0	55.0	54.0
17. Total current expenditure	153.0	297.0	425.0	452.0	497.0	536.0	572.0	587.0	614.0	632.0	642.0	661.0	695.0	729.0	773.0	848.0	938.0	931.0
18. Gross saving	-3.0	-5.0	7.0	29.0	17.0	-28.0	-35.0	-3.0	2.0	-11.0	4.0	22.0	15.0	47.0	77.0	66.0	-57.0	1.0
19. Capital transfers received	0.0	0.0	5.0	6.0	6.0	8.0	18.0	27.0	21.0	16.0	21.0	20.0	11.0	15.0	25.0	24.0	29.0	28.0
20. Total revenue	151.0	292.0	437.0	487.0	520.0	516.0	555.0	611.0	637.0	636.0	667.0	703.0	721.0	791.0	875.0	939.0	910.0	960.0
21. Gross fixed capital formation	9.0	14.0	41.0	52.0	61.0	68.0	81.0	92.0	77.0	69.0	80.0	82.0	61.0	75.0	99.0	97.0	96.0	99.0
22. Other capital expenditure	2.0	3.0	9.0	5.0	8.0	11.0	10.0	9.0	7.0	6.0	8.0	7.0	9.0	16.0	9.0	11.0	88.0	20.0
23. Total expenditure	165.0	314.0	475.0	509.0	566.0	615.0	662.0	688.0	698.0	706.0	729.0	750.0	765.0	820.0	880.0	955.0	1122.0	1050.0
24. Tax burden	126.0	246.0	360.0	411.0	439.0	428.0	453.0	498.0	522.0	528.0	549.0	584.0	622.0	679.0	746.0	802.0	764.0	818.0
25. Net lending (+) or net borrowing (-)	-14.0	-22.0	-38.0	-22.0	-46.0	-100.0	-107.0	-76.0	-61.0	-69.0	-63.0	-47.0	-44.0	-29.0	-5.0	-17.0	-212.0	-90.0

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	14.2	12.9	14.1	14.4	14.4	12.8	13.7	13.8	13.0	12.8	12.9	12.9	13.4	13.8	14.1	13.9	13.8	13.6
2. Current taxes on income and wealth	11.3	7.1	7.3	8.3	8.4	7.2	6.7	6.7	7.0	6.7	6.8	6.9	7.1	7.3	7.8	8.0	7.3	7.5
3. Social contributions	12.2	14.0	13.1	12.8	12.2	12.1	11.9	12.2	13.0	13.4	13.2	13.5	13.8	13.9	14.1	14.3	14.2	14.1
4. Of which actual social contributions	11.3	13.0	12.1	11.9	11.3	11.2	10.9	11.2	12.1	12.4	12.2	12.5	12.8	12.9	13.2	13.4	13.1	13.3
5. Other current revenue, including sales	5.9	5.2	5.8	5.0	5.0	4.9	4.9	4.6	4.8	4.6	4.7	4.6	3.9	4.0	4.1	4.0	4.1	3.9
6. Total current revenue	43.6	39.1	40.4	40.6	40.0	37.0	37.1	37.3	37.8	37.4	37.5	37.9	38.2	39.0	40.1	40.2	39.5	39.2
7. Government consumption expenditure	18.9	18.1	18.5	18.1	18.6	18.7	19.1	18.1	17.9	18.1	18.2	18.0	17.9	17.7	17.8	17.9	19.5	18.9
8. Collective consumption	11.0	8.3	8.6	8.4	8.8	8.7	8.9	8.3	8.2	8.3	8.3	8.2	8.1	8.0	8.0	8.1	8.9	8.4
9. Social transfers in kind	7.8	9.8	9.9	9.7	9.8	10.1	10.2	9.8	9.8	9.9	9.9	9.9	9.8	9.7	9.7	9.8	10.6	10.6
10. Compensation of employees	11.2	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	10.2	11.1	10.8
11. Intermediate consumption	7.0	6.7	6.2	6.1	6.3	6.0	6.4	5.8	5.8	5.8	5.7	5.7	5.6	5.5	5.7	5.6	6.0	5.7
12. Social transfers other than in kind	16.8	16.1	15.2	14.2	14.0	14.5	14.6	13.9	14.0	14.5	14.4	14.3	15.3	15.1	14.9	15.5	16.9	16.3
13. Social transfers in kind via market producers	1.7	1.9	2.0	1.8	1.9	2.0	1.9	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.8	2.0	2.1	2.0
14. Interest	5.6	3.0	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	1.4	1.4
15. Subsidies	1.0	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	2.0	0.6
16. Other current expenditure	1.1	0.5	2.4	2.4	2.5	2.3	2.2	2.2	2.3	2.3	2.1	2.2	2.0	1.9	2.1	2.1	2.5	2.3
17. Total current expenditure	44.5	39.8	39.7	38.1	38.7	39.1	39.5	37.5	37.7	38.1	37.3	36.7	37.4	36.6	36.4	37.3	42.1	39.1
18. Gross saving	-0.9	-0.6	0.6	2.5	1.3	-2.1	-2.4	-0.2	0.1	-0.7	0.2	1.2	0.8	2.4	3.7	2.9	-2.5	0.0
19. Capital transfers received	0.1	0.0	0.5	0.5	0.4	0.6	1.3	1.7	1.3	1.0	1.2	1.1	0.6	0.8	1.2	1.1	1.3	1.2
20. Total revenue	43.7	39.1	40.9	41.0	40.4	37.6	38.4	39.0	39.1	38.4	38.7	39.1	38.7	39.8	41.3	41.3	40.8	40.3
21. Gross fixed capital formation	2.7	1.9	3.9	4.4	4.7	5.0	5.6	5.9	4.7	4.1	4.7	4.5	3.3	3.8	4.7	4.3	4.3	4.2
22. Other capital expenditure	0.7	0.4	0.8	0.4	0.6	0.8	0.7	0.6	0.4	0.3	0.4	0.4	0.5	0.8	0.4	0.5	3.9	0.8
23. Total expenditure	47.9	42.1	44.4	42.9	44.0	44.8	45.8	43.9	42.9	42.6	42.4	41.7	41.1	41.2	41.5	42.0	50.3	44.1
24. Tax burden	36.6	32.9	33.6	34.6	34.1	31.2	31.4	31.8	32.0	31.9	31.9	32.4	33.4	34.1	35.2	35.3	34.2	34.4
25. Net lending (+) or net borrowing (-)	-4.2	-3.0	-3.6	-1.9	-3.6	-7.3	-7.4	-4.9	-3.7	-4.2	-3.6	-2.6	-2.4	-1.5	-0.2	-0.7	-9.5	-3.8

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	27.0	4.4	10.5	13.3	8.0	-4.8	12.7	8.9	-2.2	0.1	4.5	5.1	7.2	9.9	8.7	6.1	-2.5	5.2
2. Current taxes on income and wealth	19.6	3.5	15.9	24.7	9.7	-8.7	-1.6	9.1	7.6	-2.0	4.9	6.9	6.3	10.1	13.6	9.6	-9.9	9.6
3. Social contributions	27.7	5.2	6.7	8.8	3.3	5.8	3.0	11.2	11.4	4.3	2.7	7.0	5.5	7.4	8.4	8.7	-2.3	6.0
4. Of which actual social contributions	28.3	4.7	6.7	9.1	2.8	5.5	2.6	11.7	11.8	4.1	2.7	7.4	5.7	7.9	8.9	8.8	-4.0	7.7
5. Other current revenue, including sales	14.7	12.3	5.6	-3.2	7.1	4.5	4.8	2.2	10.0	-3.6	5.7	2.7	-13.0	11.6	9.3	5.0	0.2	0.2
6. Total current revenue	23.6	5.5	9.4	11.6	6.7	-1.2	5.7	8.8	5.5	0.7	4.1	5.8	4.0	9.2	9.6	7.6	-3.6	5.8
7. Government consumption expenditure	22.6	12.2	9.1	8.7	11.3	7.3	7.6	2.4	3.3	2.8	4.1	3.8	2.6	5.6	7.1	7.8	7.0	3.7
8. Collective consumption	20.2	9.1	9.0	8.6	13.0	5.1	8.2	0.7	2.8	2.6	4.8	2.7	2.0	5.9	7.2	7.5	7.9	0.8
9. Social transfers in kind	26.0	14.9	9.2	8.8	9.7	9.2	7.0	3.8	3.7	3.0	3.6	4.8	3.1	5.3	7.0	8.1	6.2	6.2
10. Compensation of employees	23.7	11.4	5.5	8.7	12.1	8.2	5.5	3.8	1.9	2.3	5.6	3.1	3.4	5.0	5.9	7.8	6.7	3.9
11. Intermediate consumption	30.6	10.7	8.9	8.8	11.7	1.0	13.3	-1.5	4.1	1.4	1.8	4.1	1.0	6.5	9.1	5.3	6.0	1.9
12. Social transfers other than in kind	25.6	6.7	4.5	3.6	7.3	10.3	6.2	2.6	5.0	5.2	3.2	3.9	10.5	5.6	5.1	11.8	7.0	3.1
13. Social transfers in kind via market producers	2.8	27.2	21.1	3.4	12.6	11.8	0.8	0.9	8.9	5.1	2.3	5.6	2.0	6.2	3.5	15.1	4.8	1.0
14. Interest	-0.4	14.4	3.8	2.1	5.1	23.7	6.9	10.2	9.2	-4.1	-19.0	-5.9	0.4	-2.0	-1.9	2.7	2.3	1.9
15. Subsidies	33.5	2.0	20.5	19.3	18.0	-6.6	7.9	-9.5	-3.3	-3.0	2.2	-23.4	14.2	1.9	-6.7	32.5	264.6	-66.6
16. Other current expenditure 1)	0.1	0.1	0.3	0.0	0.1	-0.2	-0.1	0.0	0.1	0.0	-0.2	0.1	-0.2	-0.1	0.2	0.1	0.3	-0.2
17. Total current expenditure	22.2	10.2	7.3	6.4	10.0	7.8	6.6	2.7	4.6	2.8	1.6	3.1	5.1	4.8	6.0	9.8	10.6	-0.7
18. Gross saving 1)	0.5	-1.7	0.8	1.9	-1.2	-3.4	-0.4	2.2	0.3	-0.8	0.9	1.0	-0.4	1.6	1.3	-0.7	-5.5	2.6
19. Capital transfers received	6607.1	49.6	28.6	4.3	-0.2	37.2	135.2	46.4	-21.2	-24.6	30.2	-3.8	-46.6	40.3	67.9	-4.8	20.9	-5.1
20. Total revenue	33.4	5.4	9.6	11.5	6.7	-0.8	7.7	10.1	4.3	-0.1	4.7	5.5	2.5	9.7	10.7	7.2	-3.0	5.4
21. Gross fixed capital formation	38.7	-31.2	26.1	25.8	16.8	12.6	18.5	13.5	-15.7	-11.4	16.9	1.9	-25.0	23.0	31.2	-2.0	-0.5	3.0
22. Other capital expenditure 1)	4.0	0.1	-0.1	-0.4	0.2	0.2	-0.1	-0.1	-0.1	-0.1	0.1	0.0	0.1	0.3	-0.4	0.0	3.5	-3.1
23. Total expenditure	33.6	7.6	8.5	7.2	11.1	8.7	7.6	3.8	1.6	1.1	3.3	2.9	2.0	7.2	7.3	8.5	17.4	-6.4
24. Tax burden	25.1	4.3	10.1	14.4	6.7	-2.4	5.9	9.9	4.8	1.1	3.9	6.4	6.5	9.2	9.8	7.6	-4.8	7.1
25. Net lending (+) or net borrowing (-)	-0.4	-0.7	0.4	1.7	-1.7	-3.7	-0.1	2.5	1.1	-0.4	0.5	1.0	0.2	0.9	1.2	-0.5	-8.8	5.7

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	4.2	4.8	3.6	1.9	3.6	7.3	7.4	4.9	3.7	4.2	3.6	2.6	2.4	1.5	0.2	0.7	9.5	3.8
2. Interest payments (% of GDP)	5.6	3.1	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	1.4	1.4
3. Implicit interest rate 2)	:	8.9	5.5	5.1	5.1	5.6	5.3	5.1	5.1	4.7	3.6	3.6	3.4	3.1	3.0	3.0	3.1	2.5
4. Nominal GDP growth rate	36.9	4.4	8.0	11.0	8.3	6.7	5.3	8.4	4.0	1.7	3.8	4.6	3.4	6.9	6.6	7.2	-1.9	6.7
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	4.2	4.8	3.6	1.9	3.6	7.3	7.4	4.9	3.7	4.2	3.6	2.6	2.4	1.5	0.2	0.7	9.5	3.8
6. Contribution of nominal GDP growth	:	-1.5	-3.5	-4.7	-3.4	-2.9	-2.5	-4.1	-2.1	-0.9	-2.1	-2.3	-1.7	-3.5	-3.1	-3.3	0.9	-3.7
7. Stock-flow adjustment 3)	:	-2.4	0.5	0.1	2.0	-1.2	-1.2	0.3	-2.1	-1.3	-6.8	0.1	2.3	-1.6	1.1	-0.3	2.1	-0.3
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	-1.4	1.7	1.2	-0.3	1.5	4.8	4.9	2.3	1.1	1.7	1.7	0.9	0.7	-0.1	-1.2	-0.6	8.1	2.4
9. Snow-ball effect	:	1.6	-1.1	-2.5	-1.3	-0.5	0.0	-1.6	0.6	1.6	-0.1	-0.5	0.0	-1.9	-1.7	-1.9	2.3	-2.3
10. Stock-flow adjustment 3)	:	-2.4	0.5	0.1	2.0	-1.2	-1.2	0.3	-2.1	-1.3	-6.8	0.1	2.3	-1.6	1.1	-0.3	2.1	-0.3
(% of GDP)																		
11. Change in gross debt 5)	:	0.9	0.6	-2.8	2.2	3.1	3.7	1.0	-0.4	2.0	-5.2	0.5	3.0	-3.6	-1.8	-2.9	12.5	-0.2
12. Level of gross debt (end of year)	47.6	37.3	47.3	44.5	46.7	49.8	53.5	54.5	54.1	56.0	50.8	51.3	54.3	50.6	48.8	46.0	58.5	58.3

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 27A

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

Romania

(Mrd RON)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	0.7	9.6	44.2	51.6	60.7	54.3	62.7	73.1	78.1	80.9	85.2	94.6	86.6	88.4	99.3	112.0	103.7	111.7
2. Current taxes on income and wealth	0.8	5.8	20.7	27.9	34.6	31.5	30.6	34.0	34.5	37.6	41.4	47.0	49.2	52.1	46.6	51.1	46.7	51.6
3. Social contributions	0.6	9.3	35.6	43.6	52.0	51.3	49.6	50.8	52.0	54.8	57.0	57.6	67.0	80.2	108.6	119.8	119.2	126.5
4. Of which actual social contributions	0.6	9.0	33.7	40.8	48.6	47.6	45.8	50.8	52.0	54.8	57.0	57.6	61.3	72.4	100.5	111.7	110.8	117.6
5. Other current revenue, including sales	0.3	2.6	14.0	19.3	23.1	21.4	25.2	24.4	25.3	28.7	30.0	33.7	30.9	31.5	40.0	41.3	45.8	44.5
6. Total current revenue	2.4	27.4	114.5	142.4	170.3	158.5	168.0	182.3	189.8	202.0	213.6	233.0	233.8	252.2	294.5	324.2	315.3	334.2
7. Government consumption expenditure	0.9	13.6	54.6	65.5	85.7	85.5	81.7	79.8	86.2	90.7	97.1	99.8	115.2	134.8	160.1	183.7	196.6	206.2
8. Collective consumption	0.5	7.6	30.1	37.1	45.1	43.1	38.4	41.4	46.6	47.9	52.9	53.3	61.9	73.4	90.1	100.4	107.4	112.7
9. Social transfers in kind	0.4	6.1	24.5	28.4	40.6	42.4	43.3	38.4	39.6	42.8	44.2	46.5	53.3	61.3	70.1	83.3	89.2	93.5
10. Compensation of employees	0.5	6.4	31.9	40.4	54.1	54.8	50.6	44.1	46.4	51.7	52.6	55.7	68.8	84.4	104.0	119.1	127.0	133.1
11. Intermediate consumption	0.5	7.6	20.9	27.1	33.9	32.1	28.9	32.4	35.6	36.4	40.4	42.3	42.7	44.5	48.8	57.3	60.1	63.4
12. Social transfers other than in kind	0.7	7.9	30.4	38.3	53.3	63.8	67.6	66.8	66.5	68.1	70.0	75.2	81.4	92.8	102.2	116.4	136.9	173.4
13. Social transfers in kind via market producers	0.0	0.2	2.8	3.6	4.5	3.4	5.7	7.5	5.7	6.4	6.7	6.5	6.6	6.8	8.1	9.1	9.5	10.0
14. Interest	0.1	3.2	2.9	2.9	3.6	7.6	8.0	9.0	10.4	11.2	11.0	11.6	11.5	10.8	10.9	13.0	14.9	18.8
15. Subsidies	0.3	1.8	6.8	6.4	5.7	5.6	5.4	4.8	3.9	3.4	2.6	3.0	2.6	3.0	3.4	4.0	12.1	4.4
16. Other current expenditure	0.1	0.4	2.7	8.0	7.5	9.3	10.1	12.1	15.1	12.1	15.5	17.7	11.1	14.9	17.0	14.8	18.6	16.3
17. Total current expenditure	2.3	27.6	98.5	126.7	162.7	176.6	176.3	176.7	183.7	189.3	198.9	211.9	224.7	257.3	294.4	333.8	379.1	419.6
18. Gross saving	0.2	-0.2	16.0	15.6	7.7	-18.1	-8.3	5.6	6.1	12.8	14.8	21.0	9.1	-5.0	0.1	-9.6	-63.8	-85.4
19. Capital transfers received	0.0	0.1	0.4	5.6	4.0	2.4	6.7	8.4	10.2	9.6	14.6	19.8	10.3	12.1	9.3	11.9	13.7	16.2
20. Total revenue	2.5	27.4	114.8	147.9	174.3	160.9	174.7	190.7	200.0	211.6	228.2	252.7	244.1	264.3	303.8	336.1	329.1	350.4
21. Gross fixed capital formation	0.3	2.8	18.0	26.2	35.0	30.6	30.2	30.6	28.6	28.2	28.5	36.8	27.9	21.9	25.3	36.4	33.5	43.5
22. Other capital expenditure	0.0	0.8	5.7	6.6	5.6	1.8	4.7	13.8	9.4	7.5	8.9	8.3	11.5	7.8	12.1	11.4	10.6	11.2
23. Total expenditure	2.6	31.2	122.2	159.5	203.2	209.0	211.2	221.1	221.7	225.0	236.2	257.1	264.1	287.0	331.7	381.6	423.2	474.3
24. Tax burden	2.1	24.5	98.5	120.8	144.6	133.9	139.5	158.3	165.0	173.5	183.7	199.6	197.3	213.4	248.2	276.3	262.2	281.9
25. Net lending (+) or net borrowing (-)	-0.2	-3.7	-7.3	-11.6	-28.9	-48.1	-36.6	-30.4	-21.7	-13.4	-8.0	-4.4	-20.0	-22.6	-27.9	-45.5	-94.2	-123.9

Table 27B

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

Romania

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

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	9.3	11.9	12.9	12.1	11.2	10.2	11.9	13.1	13.2	12.7	12.7	13.3	11.3	10.3	10.4	10.6	10.2	10.3
2. Current taxes on income and wealth	10.6	7.2	6.0	6.6	6.4	5.9	5.8	6.1	5.8	5.9	6.2	6.6	6.4	6.1	4.9	4.8	4.6	4.7
3. Social contributions	7.9	11.4	10.4	10.3	9.6	9.7	9.4	9.1	8.8	8.6	8.5	8.1	8.8	9.4	11.4	11.3	11.7	11.6
4. Of which actual social contributions	7.7	11.1	9.8	9.6	9.0	9.0	8.7	9.1	8.8	8.6	8.5	8.1	8.0	8.4	10.6	10.5	10.9	10.8
5. Other current revenue, including sales	4.2	3.2	4.1	4.5	4.3	4.0	4.8	4.4	4.3	4.5	4.5	4.7	4.0	3.7	4.2	3.9	4.5	4.1
6. Total current revenue	32.0	33.8	33.4	33.4	31.6	29.9	31.8	32.6	32.0	31.8	32.0	32.7	30.6	29.4	30.9	30.6	30.9	30.7
7. Government consumption expenditure	12.2	16.9	15.9	15.4	15.9	16.1	15.5	14.3	14.5	14.3	14.5	14.0	15.1	15.7	16.8	17.3	19.3	18.9
8. Collective consumption	6.4	9.4	8.8	8.7	8.4	8.1	7.3	7.4	7.9	7.5	7.9	7.5	8.1	8.6	9.5	9.5	10.5	10.3
9. Social transfers in kind	5.8	7.5	7.1	6.7	7.5	8.0	8.2	6.9	6.7	6.7	6.6	6.5	7.0	7.1	7.4	7.9	8.7	8.6
10. Compensation of employees	6.7	7.9	9.3	9.5	10.0	10.3	9.6	7.9	7.8	8.1	7.9	7.8	9.0	9.8	10.9	11.2	12.5	12.2
11. Intermediate consumption	6.1	9.5	6.1	6.4	6.3	6.0	5.5	5.8	6.0	5.7	6.0	5.9	5.6	5.2	5.1	5.4	5.9	5.8
12. Social transfers other than in kind	9.2	9.7	8.9	9.0	9.9	12.0	12.8	11.9	11.2	10.7	10.5	10.6	10.6	10.8	10.7	11.0	13.4	15.9
13. Social transfers in kind via market producers	0.4	0.3	0.8	0.8	0.8	0.6	1.1	1.3	1.0	1.0	1.0	0.9	0.9	0.8	0.9	0.9	0.9	0.9
14. Interest	1.6	3.9	0.8	0.7	0.7	1.4	1.5	1.6	1.8	1.8	1.7	1.6	1.5	1.3	1.1	1.2	1.5	1.7
15. Subsidies	4.1	2.3	2.0	1.5	1.1	1.1	1.0	0.9	0.7	0.5	0.4	0.4	0.3	0.4	0.4	0.4	1.2	0.4
16. Other current expenditure	1.6	0.5	0.8	1.9	1.4	1.8	1.9	2.2	2.5	1.9	2.3	2.5	1.5	1.7	1.8	1.4	1.8	1.5
17. Total current expenditure	29.7	34.1	28.7	29.8	30.1	33.3	33.4	31.6	30.9	29.8	29.7	29.7	29.4	30.0	30.9	31.5	37.2	38.5
18. Gross saving	2.3	-0.2	4.7	3.7	1.4	-3.4	-1.6	1.0	1.0	2.0	2.2	2.9	1.2	-0.6	0.0	-0.9	-6.3	-7.8
19. Capital transfers received	0.3	0.1	0.1	1.3	0.7	0.5	1.3	1.5	1.7	1.5	2.2	2.8	1.3	1.4	1.0	1.1	1.3	1.5
20. Total revenue	32.3	33.9	33.5	34.7	32.3	30.3	33.1	34.1	33.7	33.3	34.1	35.5	31.9	30.8	31.9	31.7	32.3	32.2
21. Gross fixed capital formation	4.2	3.5	5.3	6.2	6.5	5.8	5.7	5.5	4.8	4.4	4.3	5.2	3.6	2.6	2.7	3.4	3.3	4.0
22. Other capital expenditure	0.5	1.0	1.7	1.5	1.0	0.3	0.9	2.5	1.6	1.2	1.3	1.2	1.5	0.9	1.3	1.1	1.0	1.0
23. Total expenditure	34.3	38.5	35.6	37.5	37.6	39.4	40.0	39.5	37.3	35.4	35.3	36.1	34.5	33.5	34.8	36.0	41.5	43.5
24. Tax burden	27.6	30.3	28.7	28.4	26.8	25.2	26.4	28.3	27.8	27.3	27.5	28.0	25.8	24.9	26.1	26.1	25.7	25.9
25. Net lending (+) or net borrowing (-)	-2.0	-4.6	-2.1	-2.7	-5.4	-9.1	-6.9	-5.4	-3.7	-2.1	-1.2	-0.6	-2.6	-2.6	-2.9	-4.3	-9.2	-11.4

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	41.1	43.4	18.5	16.8	17.7	-10.6	15.5	16.5	6.9	3.7	5.3	11.1	-8.4	2.0	12.3	12.8	-7.4	7.6
2. Current taxes on income and wealth	38.3	36.0	34.8	34.6	24.0	-8.8	-2.9	11.1	1.4	9.1	10.1	13.6	4.6	5.9	-10.5	9.5	-8.7	10.6
3. Social contributions	42.0	47.6	20.1	22.6	19.1	-1.4	-3.3	2.5	2.3	5.5	4.0	1.1	16.3	19.7	35.4	10.3	-0.5	6.1
4. Of which actual social contributions	41.6	47.7	20.6	21.4	19.0	-2.1	-3.8	11.0	2.3	5.5	4.0	1.1	6.3	18.3	38.7	11.2	-0.8	6.1
5. Other current revenue, including sales	25.8	38.4	32.6	37.7	19.8	-7.3	17.5	-3.1	3.8	13.3	4.8	12.1	-8.2	1.9	26.9	3.2	10.9	-2.8
6. Total current revenue	38.4	42.6	23.3	24.4	19.7	-7.0	6.0	8.5	4.1	6.4	5.7	9.0	0.4	7.9	16.8	10.1	-2.7	6.0
7. Government consumption expenditure	42.6	47.9	17.2	20.0	30.9	-0.3	-4.4	-2.4	8.1	5.2	7.1	2.7	15.4	17.0	18.8	14.7	7.0	4.9
8. Collective consumption	26.1	66.3	13.9	23.2	21.7	-4.5	-10.8	7.7	12.6	2.7	10.6	0.7	16.2	18.6	22.7	11.4	7.0	4.9
9. Social transfers in kind	60.8	30.0	21.4	16.2	42.8	4.5	2.1	-11.4	3.3	8.1	3.2	5.1	14.6	15.1	14.3	18.9	7.0	4.9
10. Compensation of employees	44.6	42.4	26.4	26.6	33.9	1.3	-7.6	-12.9	5.1	11.5	1.7	5.9	23.6	22.7	23.1	14.6	6.6	4.8
11. Intermediate consumption	44.8	44.5	12.3	29.5	25.0	-5.2	-10.1	12.2	10.1	2.2	11.0	4.5	1.0	4.1	9.7	17.6	4.8	5.5
12. Social transfers other than in kind	47.0	37.7	16.3	26.3	39.1	19.6	6.0	-1.3	-0.4	2.3	2.8	7.4	8.2	14.1	10.0	13.9	17.7	26.7
13. Social transfers in kind via market producers	46.4	17.9	11.0	24.9	27.6	-26.0	69.8	31.1	-23.3	11.5	4.6	-3.0	1.9	3.3	19.5	11.5	4.8	5.5
14. Interest	69.0	14.6	-19.4	-0.8	24.5	113.9	4.9	13.4	15.2	7.2	-1.1	5.5	-1.5	-5.9	0.6	20.1	14.5	26.1
15. Subsidies	56.8	47.1	37.3	-5.9	-10.6	-2.5	-3.9	-10.4	-19.2	-11.2	-25.1	14.8	-12.7	17.0	13.1	17.4	200.3	-63.2
16. Other current expenditure 1)	-0.8	0.1	-0.1	1.1	-0.5	0.4	0.2	0.2	0.4	-0.6	0.4	0.2	-1.0	0.3	0.1	-0.4	0.4	-0.3
17. Total current expenditure	44.7	38.4	17.6	28.7	28.4	8.6	-0.1	0.2	4.0	3.0	5.1	6.6	6.0	14.5	14.4	13.4	13.6	10.7
18. Gross saving 1)	-1.4	1.1	1.5	-1.0	-2.3	-4.8	1.8	2.6	0.0	1.0	0.2	0.7	-1.8	-1.8	0.6	-0.9	-5.3	-1.6
19. Capital transfers received	-100.0	349.8	-61.7	1430.7	-28.3	-39.8	177.2	26.4	21.0	-5.8	52.2	35.3	-48.0	17.9	-23.3	28.3	15.0	17.7
20. Total revenue	37.1	42.9	22.5	28.8	17.9	-7.7	8.6	9.2	4.9	5.8	7.8	10.7	-3.4	8.3	14.9	10.6	-2.1	6.5
21. Gross fixed capital formation	41.0	208.8	119.7	45.6	33.2	-12.5	-1.2	1.4	-6.7	-1.3	0.8	29.4	-24.3	-21.4	15.2	43.8	-7.8	29.9
22. Other capital expenditure 1)	0.1	-0.5	0.2	-0.1	-0.5	-0.7	0.5	1.6	-0.9	-0.4	0.1	-0.2	0.3	-0.6	0.4	-0.2	0.0	0.0
23. Total expenditure	44.7	44.0	27.1	30.6	27.4	2.8	1.1	4.7	0.3	1.5	5.0	8.8	2.7	8.7	15.6	15.0	10.9	12.1
24. Tax burden	40.1	43.1	22.4	22.6	19.7	-7.4	4.2	13.5	4.2	5.2	5.8	8.7	-1.2	8.2	16.3	11.3	-5.1	7.5
25. Net lending (+) or net borrowing (-)	-1.6	-0.2	-1.3	-0.6	-2.6	-3.7	2.1	1.5	1.8	1.5	0.9	0.6	-2.0	0.0	-0.3	-1.4	-4.9	-2.1

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	2.0	3.5	2.1	2.7	5.4	9.1	6.9	5.4	3.7	2.1	1.2	0.6	2.6	2.6	2.9	4.3	9.2	11.4
2. Interest payments (% of GDP)	1.6	3.4	0.8	0.7	0.7	1.4	1.5	1.6	1.8	1.8	1.7	1.6	1.5	1.3	1.1	1.2	1.5	1.7
3. Implicit interest rate 2)	:	22.2	6.3	6.7	7.0	11.4	6.9	5.8	5.5	5.1	4.6	4.4	4.3	3.8	3.6	3.9	4.0	4.0
4. Nominal GDP growth rate	44.9	45.2	19.5	24.2	26.8	-1.7	-0.5	5.9	6.2	7.0	5.2	6.6	7.4	12.1	11.0	11.3	-3.8	6.8
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	2.0	3.5	2.1	2.7	5.4	9.1	6.9	5.4	3.7	2.1	1.2	0.6	2.6	2.6	2.9	4.3	9.2	11.4
6. Contribution of nominal GDP growth	:	-7.0	-2.6	-2.4	-2.5	0.2	0.1	-1.6	-2.0	-2.4	-1.9	-2.4	-2.6	-4.0	-3.5	-3.5	1.4	-2.9
7. Stock-flow adjustment 3)	:	6.9	-3.0	-0.8	-2.4	0.2	0.8	0.5	1.4	0.9	2.3	0.4	-0.5	-0.8	0.1	-0.2	0.3	0.1
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	0.4	0.0	1.3	2.1	4.7	7.6	5.4	3.8	1.9	0.3	-0.5	-1.0	1.1	1.4	1.8	3.1	7.8	9.6
9. Snow-ball effect	:	-3.6	-1.8	-1.7	-1.9	1.6	1.6	0.0	-0.2	-0.7	-0.2	-0.8	-1.1	-2.8	-2.3	-2.3	2.8	-1.2
10. Stock-flow adjustment 3)	:	6.9	-3.0	-0.8	-2.4	0.2	0.8	0.5	1.4	0.9	2.3	0.4	-0.5	-0.8	0.1	-0.2	0.3	0.1
(% of GDP)																		
11. Change in gross debt 5)	:	3.4	-3.5	-0.5	0.4	9.4	7.9	4.3	3.0	0.6	1.6	-1.4	-0.5	-2.2	-0.4	0.5	10.9	8.5
12. Level of gross debt (end of year)	6.6	25.9	12.4	11.9	12.3	21.8	29.6	34.0	37.0	37.6	39.2	37.8	37.3	35.1	34.7	35.2	46.2	54.7

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 28A

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

Sweden

(Mrd SEK)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	404	539	685	727	760	748	786	805	818	835	860	915	987	1030	1077	1105	1057	1105
2. Current taxes on income and wealth	361	514	660	671	641	615	646	652	650	678	709	779	833	877	899	909	851	891
3. Social contributions	112	122	97	104	110	110	112	122	125	128	132	139	146	153	165	172	132	176
4. Of which actual social contributions	102	119	93	100	106	106	107	117	119	123	126	132	139	146	157	164	126	168
5. Other current revenue, including sales	188	173	214	241	256	245	250	259	260	263	256	257	266	274	296	306	311	325
6. Total current revenue	1064	1348	1656	1743	1768	1718	1795	1838	1852	1904	1957	2090	2232	2334	2436	2492	2351	2498
7. Government consumption expenditure	486	591	769	802	841	869	895	930	964	1001	1041	1097	1165	1205	1258	1307	1385	1409
8. Collective consumption	152	185	212	218	232	244	251	263	277	289	298	306	314	326	345	361	416	419
9. Social transfers in kind	334	406	557	584	609	625	644	667	687	712	744	790	851	879	913	947	969	990
10. Compensation of employees	256	297	391	410	426	428	436	449	468	485	504	527	556	585	613	634	655	665
11. Intermediate consumption	181	199	253	261	277	290	299	310	316	325	335	346	359	365	383	400	442	446
12. Social transfers other than in kind	324	353	447	449	462	488	492	492	516	539	545	561	578	592	607	619	642	649
13. Social transfers in kind via market producers	38	57	80	85	92	103	113	120	124	132	140	152	171	171	174	177	189	194
14. Interest	97	80	52	56	55	40	39	43	35	31	28	25	24	22	24	19	15	17
15. Subsidies	65	35	46	48	52	54	59	63	64	64	68	68	71	73	79	79	81	84
16. Other current expenditure	133	160	192	188	194	193	201	202	205	218	223	231	234	252	279	289	343	295
17. Total current expenditure	1094	1181	1460	1498	1558	1595	1639	1679	1728	1795	1842	1910	1993	2059	2160	2218	2367	2351
18. Gross saving	-30	167	196	245	210	123	156	159	124	109	115	180	238	275	277	273	-16	147
19. Capital transfers received	5	5	5	4	4	4	4	5	15	15	6	12	8	9	10	10	11	12
20. Total revenue	1069	1353	1660	1747	1772	1722	1799	1843	1867	1919	1964	2102	2240	2343	2446	2502	2362	2510
21. Gross fixed capital formation	97	94	128	135	145	148	160	163	169	169	174	177	193	213	237	244	246	255
22. Other capital expenditure	11	2	2	3	3	3	2	10	8	9	9	15	10	5	12	15	15	14
23. Total expenditure	1202	1277	1591	1636	1707	1746	1801	1852	1904	1972	2024	2102	2196	2277	2408	2477	2629	2621
24. Tax burden	873	1178	1444	1504	1513	1474	1545	1580	1592	1641	1700	1833	1965	2059	2139	2183	2039	2171
25. Net lending (+) or net borrowing (-)	-133	76	70	111	65	-24	-2	-9	-38	-53	-61	0	44	66	38	25	-267	-110

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	21.3	22.5	22.1	22.0	22.4	22.5	22.0	21.6	21.9	21.9	21.6	21.5	22.4	22.3	22.3	22.0	22.2	21.9
2. Current taxes on income and wealth	19.0	21.5	21.3	20.3	18.9	18.5	18.1	17.5	17.4	17.8	17.8	18.3	18.9	19.0	18.6	18.1	17.8	17.7
3. Social contributions	5.9	5.1	3.1	3.2	3.2	3.3	3.1	3.3	3.3	3.4	3.3	3.3	3.3	3.3	3.4	3.4	2.8	3.5
4. Of which actual social contributions	5.4	5.0	3.0	3.0	3.1	3.2	3.0	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.2	3.3	2.6	3.3
5. Other current revenue, including sales	9.9	7.2	6.9	7.3	7.5	7.3	7.0	7.0	7.0	6.9	6.4	6.0	6.0	5.9	6.1	6.1	6.5	6.4
6. Total current revenue	56.2	56.3	53.4	52.9	52.0	51.6	50.3	49.4	49.6	50.0	49.2	49.2	50.5	50.5	50.4	49.6	49.3	49.6
7. Government consumption expenditure	25.7	24.7	24.8	24.3	24.7	26.1	25.1	25.0	25.8	26.3	26.2	25.8	26.4	26.1	26.0	26.0	29.0	28.0
8. Collective consumption	8.0	7.7	6.8	6.6	6.8	7.3	7.0	7.1	7.4	7.6	7.5	7.2	7.1	7.0	7.1	7.2	8.7	8.3
9. Social transfers in kind	17.6	17.0	18.0	17.7	17.9	18.8	18.0	17.9	18.4	18.7	18.7	18.6	19.3	19.0	18.9	18.8	20.3	19.6
10. Compensation of employees	13.5	12.4	12.6	12.4	12.5	12.8	12.2	12.1	12.6	12.7	12.7	12.4	12.6	12.6	12.7	12.6	13.7	13.2
11. Intermediate consumption	9.5	8.3	8.1	7.9	8.2	8.7	8.4	8.3	8.5	8.5	8.4	8.1	8.1	7.9	7.9	8.0	9.3	8.9
12. Social transfers other than in kind	17.1	14.7	14.4	13.6	13.6	14.7	13.8	13.2	13.8	14.2	13.7	13.2	13.1	12.8	12.6	12.3	13.5	12.9
13. Social transfers in kind via market producers	2.0	2.4	2.6	2.6	2.7	3.1	3.2	3.2	3.3	3.5	3.5	3.6	3.9	3.7	3.6	3.5	4.0	3.9
14. Interest	5.1	3.3	1.7	1.7	1.6	1.2	1.1	1.2	0.9	0.8	0.7	0.6	0.5	0.5	0.5	0.4	0.3	0.3
15. Subsidies	3.5	1.5	1.5	1.5	1.5	1.6	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.6	1.7	1.7
16. Other current expenditure	7.0	6.7	6.2	5.7	5.7	5.8	5.6	5.4	5.5	5.7	5.6	5.4	5.3	5.5	5.8	5.7	7.2	5.9
17. Total current expenditure	57.8	49.3	47.1	45.4	45.9	47.9	45.9	45.1	46.3	47.1	46.3	45.0	45.1	44.6	44.7	44.1	49.6	46.7
18. Gross saving	-1.6	7.0	6.3	7.4	6.2	3.7	4.4	4.3	3.3	2.9	2.9	4.2	5.4	5.9	5.7	5.4	-0.3	2.9
19. Capital transfers received	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.4	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2
20. Total revenue	56.5	56.5	53.6	53.0	52.2	51.7	50.4	49.6	50.0	50.4	49.3	49.5	50.7	50.7	50.6	49.8	49.5	49.8
21. Gross fixed capital formation	5.1	3.9	4.1	4.1	4.3	4.5	4.5	4.4	4.5	4.4	4.4	4.2	4.4	4.6	4.9	4.9	5.2	5.1
22. Other capital expenditure	0.6	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.2	0.2	0.4	0.2	0.1	0.2	0.3	0.3	0.3
23. Total expenditure	63.5	53.3	51.3	49.6	50.2	52.4	50.4	49.8	51.0	51.8	50.9	49.5	49.7	49.3	49.8	49.3	55.1	52.0
24. Tax burden	46.1	49.2	46.6	45.6	44.5	44.3	43.3	42.5	42.7	43.1	42.7	43.1	44.5	44.5	44.2	43.4	42.8	43.1
25. Net lending (+) or net borrowing (-)	-7.0	3.2	2.2	3.4	1.9	-0.7	0.0	-0.2	-1.0	-1.4	-1.5	0.0	1.0	1.4	0.8	0.5	-5.6	-2.2

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	6.7	0.0	4.4	6.0	4.6	-1.6	5.0	2.4	1.6	2.1	3.0	6.4	7.9	4.3	4.6	2.6	-4.4	4.6
2. Current taxes on income and wealth	7.4	10.0	7.4	1.6	-4.4	-4.2	5.2	0.9	-0.4	4.3	4.6	9.9	6.9	5.3	2.5	1.1	-6.3	4.7
3. Social contributions	11.8	21.0	-4.7	7.9	5.7	-0.1	1.9	8.7	2.1	2.8	3.2	5.3	4.7	5.1	7.6	4.5	-23.1	33.2
4. Of which actual social contributions	12.7	21.6	-5.0	8.0	5.7	-0.4	1.8	8.8	1.9	2.9	2.9	5.0	4.6	5.0	7.5	4.6	-23.1	33.2
5. Other current revenue, including sales	-1.6	1.1	3.8	13.0	6.2	-4.6	2.3	3.6	0.1	1.3	-2.5	0.2	3.5	3.1	7.8	3.4	1.7	4.5
6. Total current revenue	6.0	5.4	4.9	5.3	1.4	-2.8	4.5	2.4	0.7	2.8	2.8	6.8	6.8	4.6	4.4	2.3	-5.6	6.3
7. Government consumption expenditure	4.0	2.7	5.4	4.3	4.9	3.3	3.0	3.9	3.7	3.9	4.0	5.3	6.2	3.4	4.4	3.9	5.9	1.7
8. Collective consumption	1.6	4.3	5.1	2.8	6.2	5.2	3.0	4.6	5.5	4.4	3.0	2.9	2.5	3.8	5.9	4.6	15.2	0.8
9. Social transfers in kind	5.1	2.0	5.4	4.8	4.3	2.6	3.0	3.7	3.0	3.7	4.4	6.2	7.7	3.2	3.9	3.7	2.4	2.1
10. Compensation of employees	5.5	4.9	4.7	4.8	3.8	0.4	2.1	3.0	4.2	3.6	3.8	4.5	5.6	5.1	4.9	3.5	3.2	1.5
11. Intermediate consumption	-2.0	0.2	7.1	3.3	6.1	4.7	3.3	3.6	1.8	3.1	2.8	3.4	3.9	1.6	4.9	4.5	10.4	1.0
12. Social transfers other than in kind	-2.1	2.2	2.7	0.5	2.9	5.7	0.7	0.0	4.9	4.6	1.0	2.9	3.0	2.3	2.6	2.0	3.7	1.1
13. Social transfers in kind via market producers	8.3	16.8	4.6	7.0	8.1	11.5	9.4	6.4	3.2	6.6	6.3	8.9	11.9	0.3	1.6	1.9	6.8	2.5
14. Interest	4.3	-7.9	-0.8	8.3	-2.2	-28.1	-2.2	11.8	-20.2	-9.1	-11.8	-9.4	-4.6	-8.7	11.4	-20.6	-22.3	15.1
15. Subsidies	-11.8	-13.9	9.7	3.5	8.9	3.5	9.5	6.3	2.5	-0.8	6.7	0.1	4.2	2.5	8.1	-0.2	3.1	3.6
16. Other current expenditure 1)	-0.3	-0.4	-0.3	-0.5	0.0	0.1	-0.2	-0.2	0.1	0.2	-0.1	-0.2	-0.1	0.2	0.3	0.0	1.4	-1.3
17. Total current expenditure	0.1	1.6	3.9	2.6	4.1	2.3	2.8	2.4	2.9	3.9	2.6	3.7	4.3	3.3	4.9	2.7	6.7	-0.7
18. Gross saving 1)	3.3	1.8	0.3	1.1	-1.3	-2.5	0.7	-0.1	-1.0	-0.5	0.0	1.3	1.2	0.6	-0.2	-0.3	-5.8	3.3
19. Capital transfers received	-8.4	7.5	-34.7	-10.1	-4.9	7.0	-3.3	16.2	218.0	-2.1	-56.2	88.4	-33.1	10.4	10.2	4.9	8.5	7.9
20. Total revenue	5.9	5.5	4.7	5.2	1.4	-2.8	4.5	2.5	1.3	2.8	2.3	7.1	6.5	4.6	4.4	2.3	-5.6	6.3
21. Gross fixed capital formation	-1.1	-5.8	7.1	5.6	7.1	2.3	7.6	2.0	3.6	0.0	2.9	1.8	9.1	10.3	11.2	3.3	0.8	3.7
22. Other capital expenditure 1)	-0.5	-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	0.0
23. Total expenditure	-0.8	0.7	3.8	2.9	4.3	2.3	3.1	2.8	2.9	3.5	2.7	3.8	4.5	3.7	5.8	2.9	6.1	-0.3
24. Tax burden	7.4	6.2	5.0	4.2	0.7	-2.6	4.9	2.2	0.8	3.1	3.7	7.8	7.2	4.8	3.9	2.1	-6.6	6.4
25. Net lending (+) or net borrowing (-)	3.9	2.5	0.4	1.1	-1.4	-2.6	0.7	-0.2	-0.8	-0.4	-0.1	1.5	1.0	0.4	-0.6	-0.3	-6.1	3.4

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	7.0	-1.4	-2.2	-3.4	-1.9	0.7	0.0	0.2	1.0	1.4	1.5	0.0	-1.0	-1.4	-0.8	-0.5	5.6	2.2
2. Interest payments (% of GDP)	5.1	2.7	1.7	1.7	1.6	1.2	1.1	1.2	0.9	0.8	0.7	0.6	0.5	0.5	0.5	0.4	0.3	0.3
3. Implicit interest rate 2)	:	5.5	3.6	4.1	4.3	3.1	2.8	3.2	2.5	2.2	1.8	1.4	1.3	1.2	1.3	1.0	0.8	0.8
4. Nominal GDP growth rate	8.0	4.0	6.4	6.4	3.0	-2.0	7.2	4.2	0.4	2.0	4.5	6.7	3.9	4.6	4.6	4.0	-5.1	5.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	7.0	-1.4	-2.2	-3.4	-1.9	0.7	0.0	0.2	1.0	1.4	1.5	0.0	-1.0	-1.4	-0.8	-0.5	5.6	2.2
6. Contribution of nominal GDP growth	:	-1.9	-3.0	-2.6	-1.1	0.8	-2.7	-1.5	-0.1	-0.7	-1.8	-2.8	-1.7	-1.9	-1.8	-1.5	1.9	-2.3
7. Stock-flow adjustment 3)	:	4.9	0.1	1.3	1.6	1.7	0.0	0.4	-0.5	2.1	5.0	1.6	1.0	1.8	0.6	-1.7	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	1.9	-4.1	-3.9	-5.1	-3.5	-0.5	-1.0	-0.9	0.1	0.6	0.8	-0.6	-1.5	-1.9	-1.3	-0.9	5.3	1.8
9. Snow-ball effect	:	0.7	-1.3	-0.9	0.5	1.9	-1.7	-0.4	0.8	0.1	-1.1	-2.2	-1.1	-1.4	-1.3	-1.1	2.2	-1.9
10. Stock-flow adjustment 3)	:	4.9	0.1	1.3	1.6	1.7	0.0	0.4	-0.5	2.1	5.0	1.6	1.0	1.8	0.6	-1.7	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	:	1.6	-5.1	-4.7	-1.5	3.2	-2.7	-0.9	0.4	2.8	4.8	-1.3	-1.6	-1.5	-2.0	-3.7	7.5	-0.1
12. Level of gross debt (end of year)	69.2	52.2	43.9	39.2	37.7	40.9	38.1	37.3	37.6	40.4	45.1	43.9	42.2	40.8	38.8	35.1	42.6	42.5

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

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

3) Line 7 = line 10.

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

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

Table 29A

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

EU-27

(Mrd EUR)

	2001	2002	2003	2004	2005	2006	2007	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	1077	1120	1151	1203	1269	1348	1425	1425	1342	1419	1481	1524	1551	1596	1646	1687	1755	1820	1885	1722	1870
2. Current taxes on income and wealth	1022	1024	1027	1074	1148	1261	1371	1371	1245	1284	1346	1414	1461	1497	1550	1600	1687	1757	1816	1644	1795
3. Social contributions	1185	1224	1266	1304	1347	1405	1474	1474	1520	1552	1603	1634	1663	1698	1740	1794	1863	1928	1979	1922	1986
4. Of which actual social contributions	1099	1135	1173	1209	1249	1305	1369	1369	1406	1436	1485	1515	1542	1576	1618	1669	1736	1800	1848	1790	1852
5. Other current revenue, including sales	407	411	416	435	454	486	519	519	557	580	604	613	628	630	627	628	634	663	683	677	702
6. Total current revenue	3691	3779	3860	4017	4219	4500	4789	4789	4663	4834	5035	5186	5302	5421	5562	5708	5939	6169	6363	5965	6353
7. Government consumption expenditure	1626	1716	1789	1853	1939	2032	2124	2124	2316	2373	2398	2417	2455	2495	2541	2605	2686	2769	2865	3000	3060
8. Collective consumption	651	679	704	731	758	790	821	821	894	909	918	926	937	945	954	971	1003	1036	1081	1140	1156
9. Social transfers in kind	975	1037	1084	1122	1181	1242	1303	1303	1422	1464	1480	1491	1518	1550	1587	1634	1683	1733	1785	1860	1904
10. Compensation of employees	859	902	937	967	1008	1048	1090	1090	1174	1197	1203	1204	1221	1237	1256	1285	1324	1367	1414	1456	1482
11. Intermediate consumption	408	433	447	469	498	523	556	556	613	634	643	650	658	670	682	698	718	743	772	824	837
12. Social transfers other than in kind	1269	1336	1391	1440	1491	1543	1598	1598	1772	1829	1853	1901	1948	1982	2024	2070	2122	2175	2265	2482	2463
13. Social transfers in kind via market producers	370	394	413	426	443	472	493	493	548	566	577	586	603	622	640	667	688	706	736	767	792
14. Interest	299	289	276	271	271	275	295	295	288	292	324	329	304	290	269	252	239	233	215	206	210
15. Subsidies	115	117	117	115	114	121	129	129	153	158	157	157	161	175	184	185	187	197	210	363	202
16. Other current expenditure	194	196	209	217	235	245	255	255	272	283	287	297	316	309	314	320	317	347	356	426	373
17. Total current expenditure	3513	3668	3790	3904	4061	4226	4415	4415	4820	4959	5045	5124	5212	5285	5370	5477	5595	5769	5968	6524	6359
18. Gross saving	178	111	70	113	158	274	374	374	-157	-125	-10	62	91	136	192	232	343	400	395	-559	-6
19. Capital transfers received	35	40	63	55	51	49	53	53	60	56	66	62	68	66	79	61	59	68	69	72	81
20. Total revenue	3726	3819	3922	4072	4270	4549	4842	4842	4723	4890	5101	5248	5371	5486	5641	5769	5997	6237	6432	6037	6434
21. Gross fixed capital formation	265	270	291	297	312	341	367	367	403	396	380	357	350	350	366	347	365	394	416	426	448
22. Other capital expenditure	104	112	113	119	121	122	112	112	137	189	137	175	144	133	134	114	143	128	125	166	131
23. Total expenditure	3882	4050	4194	4321	4494	4689	4894	4894	5361	5545	5561	5656	5706	5768	5871	5938	6104	6291	6510	7116	6937
24. Tax burden	3224	3306	3394	3525	3701	3947	4201	4201	4036	4174	4355	4489	4593	4707	4864	5012	5234	5435	5600	5208	5574
25. Net lending (+) or net borrowing (-)	-157	-231	-271	-249	-224	-139	-52	-52	-638	-655	-460	-408	-335	-282	-230	-169	-107	-54	-78	-1079	-504

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	2021
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	13.2	13.4
2. Current taxes on income and wealth	12.4	12.0	11.7	11.7	12.0	12.5	12.8	12.8	11.8	11.7	11.9	12.4	12.7	12.7	12.7	12.7	12.9	13.0	13.0	12.6	12.8
3. Social contributions	14.4	14.3	14.4	14.2	14.1	13.9	13.7	13.7	14.4	14.1	14.2	14.3	14.4	14.4	14.2	14.3	14.3	14.3	14.2	14.8	14.2
4. Of which actual social contributions	13.3	13.3	13.4	13.2	13.1	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	13.3	13.7	13.2
5. Other current revenue, including sales	4.9	4.8	4.7	4.7	4.8	4.8	4.8	4.8	5.3	5.3	5.3	5.4	5.4	5.3	5.1	5.0	4.9	4.9	4.9	5.2	5.0
6. Total current revenue	44.8	44.3	44.0	43.8	44.1	44.5	44.6	44.6	44.0	44.0	44.5	45.5	46.0	46.0	45.5	45.5	45.5	45.7	45.7	45.8	45.4
7. Government consumption expenditure	19.7	20.1	20.4	20.2	20.3	20.1	19.8	19.8	21.9	21.6	21.2	21.2	21.3	21.2	20.8	20.8	20.6	20.5	20.6	23.0	21.9
8. Collective consumption	7.9	8.0	8.0	8.0	7.9	7.8	7.6	7.6	8.4	8.3	8.1	8.1	8.1	8.0	7.8	7.7	7.7	7.7	7.8	8.8	8.3
9. Social transfers in kind	11.8	12.1	12.4	12.2	12.3	12.3	12.1	12.1	13.4	13.3	13.1	13.1	13.2	13.2	13.0	13.0	12.9	12.8	12.8	14.3	13.6
10. Compensation of employees	10.4	10.6	10.7	10.5	10.5	10.4	10.1	10.1	11.1	10.9	10.6	10.6	10.6	10.5	10.3	10.2	10.1	10.1	10.1	11.2	10.6
11. Intermediate consumption	4.9	5.1	5.1	5.1	5.2	5.2	5.2	5.2	5.8	5.8	5.7	5.7	5.7	5.7	5.6	5.6	5.5	5.5	5.5	6.3	6.0
12. Social transfers other than in kind	15.4	15.7	15.9	15.7	15.6	15.3	14.9	14.9	16.7	16.7	16.4	16.7	16.9	16.8	16.6	16.5	16.3	16.1	16.3	19.1	17.6
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	5.1	5.2	5.3	5.2	5.3	5.3	5.2	5.3	5.9	5.7
14. Interest	3.6	3.4	3.1	3.0	2.8	2.7	2.7	2.7	2.7	2.7	2.9	2.9	2.6	2.5	2.2	2.0	1.8	1.7	1.5	1.6	1.5
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	1.5	1.5	2.8	1.4
16. Other current expenditure	2.3	2.3	2.4	2.4	2.5	2.4	2.4	2.4	2.6	2.6	2.5	2.6	2.7	2.6	2.6	2.6	2.4	2.6	2.6	3.3	2.7
17. Total current expenditure	42.6	43.0	43.2	42.6	42.5	41.8	41.1	41.1	45.5	45.2	44.6	45.0	45.3	44.9	44.0	43.6	42.9	42.8	42.8	50.1	45.4
18. Gross saving	2.2	1.3	0.8	1.2	1.7	2.7	3.5	3.5	-1.5	-1.1	-0.1	0.5	0.8	1.2	1.6	1.8	2.6	3.0	2.8	-4.3	0.0
19. Capital transfers received	0.4	0.5	0.7	0.6	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.6	0.6	0.6	0.5	0.4	0.5	0.5	0.6	0.6
20. Total revenue	45.2	44.7	44.7	44.4	44.7	45.0	45.1	45.1	44.6	44.5	45.1	46.1	46.6	46.6	46.2	46.0	46.0	46.2	46.2	46.4	46.0
21. Gross fixed capital formation	3.2	3.2	3.3	3.2	3.3	3.4	3.4	3.4	3.8	3.6	3.4	3.1	3.0	3.0	3.0	2.8	2.8	2.9	3.0	3.3	3.2
22. Other capital expenditure	1.3	1.3	1.3	1.3	1.3	1.2	1.0	1.0	1.3	1.7	1.2	1.5	1.3	1.1	1.1	0.9	1.1	1.0	0.9	1.3	0.9
23. Total expenditure	47.1	47.4	47.8	47.1	47.0	46.4	45.6	45.6	50.6	50.5	49.1	49.7	49.5	49.0	48.1	47.3	46.8	46.6	46.7	54.7	49.6
24. Tax burden	39.1	38.7	38.7	38.4	38.7	39.0	39.1	39.1	38.1	38.0	38.5	39.4	39.9	40.0	39.8	39.9	40.1	40.3	40.2	40.0	39.8
25. Net lending (+) or net borrowing (-)	-1.9	-2.7	-3.1	-2.7	-2.3	-1.4	-0.5	-0.5	-6.0	-6.0	-4.1	-3.6	-2.9	-2.4	-1.9	-1.3	-0.8	-0.4	-0.6	-8.3	-3.6

Table 29C

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

EU-27		(EUR; annual percentage changes unless otherwise stated)																		
	2002	2003	2004	2005	2006	2007	2008	2008	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	4.0	2.8	4.6	5.5	6.2	5.8	-0.3	-0.3	5.7	4.4	2.9	1.7	2.9	3.1	2.5	4.0	3.7	3.6	-8.7	8.6
2. Current taxes on income and wealth	0.2	0.2	4.6	6.9	9.8	8.7	1.3	1.3	3.2	4.8	5.1	3.3	2.5	3.6	3.2	5.5	4.2	3.3	-9.5	9.2
3. Social contributions	3.3	3.4	3.0	3.3	4.3	4.9	4.3	4.3	2.1	3.3	1.9	1.8	2.1	2.4	3.1	3.8	3.5	2.6	-2.9	3.3
4. Of which actual social contributions	3.2	3.4	3.0	3.3	4.5	4.9	4.3	4.3	2.1	3.4	2.0	1.8	2.2	2.6	3.1	4.0	3.7	2.6	-3.1	3.5
5. Other current revenue, including sales	1.1	1.2	4.6	4.3	7.0	6.7	7.5	7.5	4.1	4.3	1.5	2.4	0.3	-0.5	0.2	1.0	4.6	3.0	-0.8	3.7
6. Total current revenue	2.4	2.1	4.1	5.0	6.7	6.4	2.4	2.4	3.7	4.2	3.0	2.2	2.2	2.6	2.6	4.0	3.9	3.1	-6.3	6.5
7. Government consumption expenditure	5.6	4.2	3.6	4.6	4.8	4.5	5.8	5.8	2.5	1.0	0.8	1.5	1.6	1.8	2.5	3.1	3.1	3.5	4.7	2.0
8. Collective consumption	4.3	3.7	3.8	3.7	4.2	3.9	6.1	6.1	1.7	0.9	1.0	1.1	0.9	0.9	1.8	3.3	3.3	4.3	5.5	1.4
9. Social transfers in kind	6.4	4.6	3.4	5.2	5.2	4.9	5.6	5.6	3.0	1.1	0.7	1.8	2.1	2.4	2.9	3.0	3.0	3.0	4.2	2.4
10. Compensation of employees	5.0	3.9	3.2	4.2	4.0	4.0	5.3	5.3	1.9	0.5	0.1	1.4	1.3	1.6	2.2	3.1	3.2	3.4	3.0	1.8
11. Intermediate consumption	6.2	3.2	5.0	6.2	4.9	6.4	6.6	6.6	3.6	1.4	1.1	1.3	1.7	1.9	2.3	2.9	3.5	3.9	6.7	1.5
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	1.3	2.6	2.5	1.8	2.1	2.3	2.5	2.5	4.1	9.6	-0.8
13. Social transfers in kind via market producers	6.5	4.8	3.1	4.2	6.5	4.5	5.6	5.6	3.2	1.9	1.5	3.0	3.0	3.0	4.2	3.1	2.7	4.1	4.3	3.3
14. Interest	-3.2	-4.7	-1.8	0.0	1.5	7.2	4.9	4.9	1.4	11.1	1.4	-7.4	-4.6	-7.3	-6.5	-5.1	-2.4	-8.0	-4.2	2.1
15. Subsidies	2.1	0.1	-2.0	-0.5	6.1	6.0	4.5	4.5	3.3	-0.6	0.3	2.5	8.8	4.8	0.6	1.3	5.4	6.5	73.0	-44.4
16. Other current expenditure 1)	0.0	0.1	0.0	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	-0.1	-0.1	0.0	-0.1	0.1	0.0	0.7	-0.6
17. Total current expenditure	4.4	3.3	3.0	4.0	4.1	4.5	5.4	5.4	2.9	1.7	1.6	1.7	1.4	1.6	2.0	2.2	3.1	3.4	9.3	-2.5
18. Gross saving 1)	-0.9	-0.5	0.4	0.4	1.1	0.8	-1.2	-1.2	0.3	1.1	0.6	0.2	0.4	0.4	0.3	0.8	0.3	-0.1	-7.1	4.2
19. Capital transfers received	13.3	57.6	-12.6	-8.0	-2.4	7.3	-9.5	-9.5	-7.1	18.6	-6.6	10.3	-3.8	20.2	-22.7	-4.0	16.5	1.3	4.1	12.7
20. Total revenue	2.5	2.7	3.8	4.9	6.6	6.4	2.3	2.3	3.5	4.3	2.9	2.3	2.2	2.8	2.3	3.9	4.0	3.1	-6.1	6.6
21. Gross fixed capital formation	1.8	7.7	2.0	5.1	9.3	7.8	6.6	6.6	-1.8	-4.1	-6.0	-2.0	0.0	4.6	-5.2	5.2	7.9	5.7	2.3	5.1
22. Other capital expenditure 1)	0.1	0.0	0.0	0.0	-0.1	-0.2	0.1	0.1	0.4	-0.5	0.3	-0.3	-0.1	0.0	-0.2	0.2	-0.1	-0.1	0.4	-0.3
23. Total expenditure	4.3	3.5	3.0	4.0	4.3	4.4	5.7	5.7	3.4	0.3	1.7	0.9	1.1	1.8	1.1	2.8	3.1	3.5	9.3	-2.5
24. Tax burden	2.6	2.6	3.9	5.0	6.6	6.4	1.8	1.8	3.4	4.3	3.1	2.3	2.5	3.3	3.0	4.4	3.8	3.0	-7.0	7.0
25. Net lending (+) or net borrowing (-)	-0.8	-0.4	0.4	0.4	1.0	0.9	-1.5	-1.5	0.1	1.9	0.5	0.7	0.5	0.5	0.5	0.5	0.4	-0.2	-7.7	4.7

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	2021
1. Net borrowing (% of GDP) 1)	1.9	2.7	3.1	2.7	2.3	1.4	0.5	0.5	6.0	6.0	4.1	3.6	2.9	2.4	1.9	1.3	0.8	0.4	0.6	8.3	3.6
2. Interest payments (% of GDP)	3.6	3.4	3.1	3.0	2.8	2.7	2.7	2.7	2.7	2.7	2.9	2.9	2.6	2.5	2.2	2.0	1.8	1.7	1.5	1.6	1.5
3. Implicit interest rate 2)	5.7	5.4	4.9	4.6	4.4	4.3	4.5	4.5	4.0	3.6	3.7	3.5	3.1	2.9	2.6	2.4	2.2	2.1	2.0	1.9	1.7
4. Nominal GDP growth rate	4.7	3.6	2.7	4.6	4.3	5.8	6.2	6.2	-4.5	3.7	3.1	0.6	1.1	2.3	3.7	2.8	4.0	3.4	3.2	-6.5	7.5
(% of GDP)																					
Budgetary constraint based on the deficit																					
5. Deficit (net borrowing) 1)	1.9	2.7	3.1	2.7	2.3	1.4	0.5	0.5	6.0	6.0	4.1	3.6	2.9	2.4	1.9	1.3	0.8	0.4	0.6	8.3	3.6
6. Contribution of nominal GDP growth	-3.0	-2.3	-1.7	-2.9	-2.7	-3.7	-3.8	-3.8	3.1	-2.7	-2.5	-0.5	-1.0	-2.0	-3.1	-2.3	-3.3	-2.7	-2.6	5.6	-6.6
7. Stock-flow adjustment 3)	0.3	-0.6	-0.1	0.5	0.6	0.1	0.6	0.6	1.7	1.7	0.2	0.9	0.0	-0.2	-0.7	0.1	0.0	0.3	0.1	1.8	-0.1
Budgetary constraint based on the primary deficit																					
8. Primary deficit 4)	-1.7	-0.7	-0.1	-0.2	-0.5	-1.3	-2.3	-2.3	3.3	3.3	1.2	0.7	0.3	-0.1	-0.3	-0.7	-1.0	-1.3	-1.0	6.7	2.1
9. Snow-ball effect	0.6	1.1	1.4	0.0	0.1	-0.9	-1.0	-1.0	5.8	0.0	0.4	2.4	1.7	0.5	-0.9	-0.3	-1.4	-1.0	-1.0	7.1	-5.1
10. Stock-flow adjustment 3)	0.3	-0.6	-0.1	0.5	0.6	0.1	0.6	0.6	1.7	1.7	0.2	0.9	0.0	-0.2	-0.7	0.1	0.0	0.3	0.1	1.8	-0.1
(% of GDP)																					
11. Change in gross debt 5)	-0.8	-0.1	1.2	0.3	0.2	-2.1	-2.7	-2.7	10.7	5.0	1.8	4.0	2.0	0.2	-2.0	-0.9	-2.4	-2.0	-1.9	15.7	-3.1
12. Level of gross debt (end of year)	65.5	65.3	66.6	66.9	67.1	64.9	62.2	62.2	75.7	80.7	82.4	86.4	88.4	88.6	86.6	85.8	83.3	81.3	79.4	95.1	92.0

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

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

3) Line 7 = line 10.

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

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

Table 30A

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

United Kingdom

(Mrd GBP)

	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	96.0	135.0	172.0	181.0	179.0	168.0	194.0	210.0	216.0	226.0	238.0	246.0	257.0	268.0	278.0	286.0	248.0	266.0
2. Current taxes on income and wealth	110.0	164.0	226.0	239.0	241.0	226.0	235.0	242.0	236.0	243.0	249.0	258.0	275.0	289.0	300.0	311.0	284.0	288.0
3. Social contributions	54.0	74.0	111.0	115.0	122.0	119.0	123.0	127.0	129.0	132.0	136.0	143.0	152.0	161.0	166.0	180.0	169.0	174.0
4. Of which actual social contributions	49.0	70.0	109.0	114.0	120.0	117.0	121.0	125.0	128.0	131.0	134.0	141.0	150.0	159.0	165.0	178.0	168.0	172.0
5. Other current revenue, including sales	21.0	27.0	46.0	51.0	54.0	54.0	55.0	53.0	55.0	75.0	68.0	68.0	70.0	76.0	77.0	77.0	76.0	80.0
6. Total current revenue	281.0	399.0	554.0	586.0	596.0	568.0	606.0	631.0	636.0	676.0	691.0	716.0	754.0	794.0	821.0	853.0	777.0	808.0
7. Government consumption expenditure	144.0	184.0	293.0	305.0	326.0	341.0	347.0	348.0	356.0	359.0	370.0	374.0	382.0	387.0	397.0	418.0	454.0	467.0
8. Collective consumption	64.0	80.0	117.0	120.0	127.0	130.0	131.0	130.0	133.0	131.0	133.0	134.0	135.0	135.0	139.0	148.0	157.0	161.0
9. Social transfers in kind	80.0	104.0	176.0	185.0	198.0	211.0	216.0	218.0	223.0	228.0	237.0	240.0	247.0	252.0	258.0	270.0	297.0	306.0
10. Compensation of employees	78.0	96.0	152.0	157.0	161.0	166.0	171.0	170.0	171.0	167.0	170.0	173.0	179.0	185.0	190.0	200.0	208.0	216.0
11. Intermediate consumption	51.0	69.0	119.0	126.0	140.0	150.0	150.0	148.0	150.0	159.0	164.0	163.0	164.0	163.0	168.0	179.0	204.0	209.0
12. Social transfers other than in kind	110.0	123.0	172.0	183.0	196.0	218.0	227.0	234.0	245.0	250.0	255.0	261.0	264.0	266.0	272.0	278.0	292.0	301.0
13. Social transfers in kind via market producers	12.0	18.0	34.0	35.0	37.0	38.0	39.0	41.0	42.0	41.0	43.0	46.0	48.0	50.0	51.0	52.0	54.0	56.0
14. Interest	26.0	27.0	29.0	33.0	34.0	28.0	45.0	52.0	48.0	50.0	49.0	44.0	48.0	55.0	52.0	48.0	43.0	44.0
15. Subsidies	4.0	4.0	9.0	9.0	9.0	10.0	10.0	9.0	10.0	9.0	10.0	13.0	15.0	18.0	20.0	22.0	30.0	24.0
16. Other current expenditure	16.0	25.0	37.0	38.0	38.0	41.0	46.0	43.0	44.0	45.0	41.0	39.0	39.0	37.0	39.0	41.0	83.0	20.0
17. Total current expenditure	298.0	362.0	551.0	582.0	615.0	652.0	690.0	697.0	710.0	721.0	734.0	739.0	757.0	773.0	793.0	820.0	914.0	867.0
18. Gross saving	-18.0	37.0	3.0	4.0	-20.0	-84.0	-84.0	-66.0	-74.0	-45.0	-43.0	-24.0	-3.0	21.0	27.0	34.0	-136.0	-59.0
19. Capital transfers received	2.0	3.0	5.0	6.0	27.0	7.0	4.0	4.0	4.0	7.0	8.0	8.0	7.0	8.0	9.0	8.0	8.0	8.0
20. Total revenue	282.0	402.0	559.0	592.0	623.0	575.0	610.0	635.0	641.0	683.0	699.0	723.0	762.0	802.0	830.0	862.0	786.0	816.0
21. Gross fixed capital formation	19.0	18.0	36.0	39.0	47.0	51.0	51.0	48.0	46.0	46.0	51.0	51.0	52.0	55.0	57.0	62.0	61.0	67.0
22. Other capital expenditure	9.0	7.0	12.0	13.0	42.0	28.0	19.0	15.0	24.0	15.0	18.0	21.0	19.0	24.0	27.0	26.0	28.0	29.0
23. Total expenditure	326.0	387.0	600.0	633.0	705.0	731.0	759.0	760.0	781.0	782.0	802.0	811.0	829.0	853.0	877.0	908.0	1002.0	963.0
24. Tax burden	261.0	372.0	512.0	540.0	567.0	517.0	554.0	581.0	585.0	606.0	628.0	652.0	689.0	724.0	750.0	783.0	707.0	734.0
25. Net lending (+) or net borrowing (-)	-44.0	15.0	-41.0	-41.0	-82.0	-156.0	-149.0	-125.0	-140.0	-98.0	-103.0	-88.0	-67.0	-51.0	-48.0	-46.0	-217.0	-147.0

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	11.3	12.3	11.7	11.7	11.3	10.9	12.1	12.6	12.6	12.7	12.8	12.8	12.9	13.0	13.0	12.9	12.0	12.0
2. Current taxes on income and wealth	12.9	15.0	15.3	15.4	15.1	14.6	14.7	14.6	13.8	13.6	13.4	13.5	13.8	13.9	14.0	14.0	13.8	13.0
3. Social contributions	6.3	6.7	7.5	7.4	7.6	7.7	7.7	7.6	7.6	7.4	7.3	7.5	7.6	7.8	7.7	8.1	8.2	7.8
4. Of which actual social contributions	5.7	6.4	7.4	7.4	7.5	7.6	7.5	7.5	7.5	7.3	7.2	7.4	7.5	7.7	7.7	8.1	8.1	7.7
5. Other current revenue, including sales	2.4	2.5	3.1	3.3	3.4	3.5	3.4	3.2	3.2	4.2	3.6	3.6	3.5	3.7	3.6	3.5	3.7	3.6
6. Total current revenue	33.0	36.5	37.5	37.8	37.5	36.7	37.8	38.0	37.2	37.9	37.1	37.3	37.8	38.3	38.3	38.5	37.6	36.3
7. Government consumption expenditure	16.9	16.8	19.8	19.7	20.5	22.1	21.7	21.0	20.8	20.1	19.8	19.5	19.1	18.7	18.5	18.9	22.0	21.0
8. Collective consumption	7.5	7.3	7.9	7.7	8.0	8.4	8.2	7.9	7.7	7.3	7.1	7.0	6.8	6.5	6.5	6.7	7.6	7.2
9. Social transfers in kind	9.4	9.5	11.9	11.9	12.5	13.7	13.5	13.1	13.0	12.8	12.7	12.5	12.4	12.1	12.0	12.2	14.4	13.8
10. Compensation of employees	9.2	8.7	10.3	10.1	10.1	10.7	10.7	10.3	10.0	9.4	9.2	9.0	9.0	8.9	8.9	9.0	10.1	9.7
11. Intermediate consumption	6.0	6.3	8.1	8.2	8.8	9.7	9.3	8.9	8.8	8.9	8.8	8.5	8.2	7.9	7.8	8.1	9.9	9.4
12. Social transfers other than in kind	13.0	11.3	11.6	11.8	12.4	14.1	14.2	14.1	14.3	14.0	13.7	13.6	13.2	12.8	12.7	12.5	14.2	13.5
13. Social transfers in kind via market producers	1.4	1.7	2.3	2.2	2.3	2.5	2.5	2.4	2.4	2.3	2.3	2.4	2.4	2.4	2.4	2.3	2.6	2.5
14. Interest	3.1	2.4	1.9	2.1	2.2	1.8	2.8	3.1	2.8	2.8	2.6	2.3	2.4	2.7	2.4	2.2	2.1	2.0
15. Subsidies	0.5	0.4	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.6	0.7	0.8	0.8	0.9	1.0	1.4	1.1
16. Other current expenditure	1.9	2.3	2.5	2.5	2.4	2.7	2.9	2.6	2.5	2.5	2.2	2.1	2.0	1.8	1.8	1.9	4.0	0.9
17. Total current expenditure	35.1	33.1	37.4	37.6	38.7	42.1	43.0	42.0	41.5	40.4	39.4	38.6	37.9	37.3	37.0	37.0	44.2	39.0
18. Gross saving	-2.1	3.4	0.2	0.3	-1.2	-5.4	-5.2	-3.9	-4.3	-2.5	-2.3	-1.2	-0.1	1.0	1.3	1.5	-6.6	-2.7
19. Capital transfers received	0.2	0.2	0.4	0.4	1.7	0.4	0.3	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
20. Total revenue	33.2	36.7	37.9	38.2	39.2	37.1	38.1	38.3	37.4	38.3	37.5	37.7	38.2	38.7	38.7	38.9	38.0	36.7
21. Gross fixed capital formation	2.2	1.7	2.5	2.5	2.9	3.3	3.2	2.9	2.7	2.6	2.7	2.7	2.6	2.7	2.7	2.8	3.0	3.0
22. Other capital expenditure	1.1	0.6	0.8	0.8	2.7	1.8	1.2	0.9	1.4	0.9	1.0	1.1	1.0	1.2	1.3	1.2	1.3	1.3
23. Total expenditure	38.4	35.3	40.7	40.9	44.3	47.2	47.4	45.8	45.6	43.9	43.1	42.3	41.5	41.2	40.9	41.0	48.5	43.3
24. Tax burden	30.7	34.0	34.7	34.8	35.6	33.4	34.6	35.0	34.2	34.0	33.7	34.0	34.5	34.9	35.0	35.3	34.2	33.0
25. Net lending (+) or net borrowing (-)	-5.2	1.4	-2.8	-2.7	-5.1	-10.1	-9.3	-7.5	-8.2	-5.5	-5.6	-4.6	-3.3	-2.5	-2.2	-2.1	-10.5	-6.6

Table 30C

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1996	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Taxes on production and imports	7.6	6.3	5.7	5.3	-1.1	-6.0	15.0	8.3	3.0	4.8	5.0	3.3	4.6	4.4	3.6	3.0	-13.3	7.3
2. Current taxes on income and wealth	4.8	9.6	6.7	6.0	0.8	-6.2	4.0	2.9	-2.4	2.8	2.8	3.6	6.5	4.8	3.9	3.6	-8.6	1.5
3. Social contributions	6.2	6.8	5.2	4.4	5.3	-1.8	2.6	3.3	2.3	2.2	2.8	5.0	6.3	5.9	3.3	8.3	-6.0	2.7
4. Of which actual social contributions	4.7	7.0	5.4	4.4	5.0	-2.1	3.1	3.5	2.3	2.1	2.8	5.1	6.3	6.1	3.4	8.2	-6.0	2.7
5. Other current revenue, including sales	5.2	11.7	12.6	11.1	6.4	0.6	0.6	-3.0	3.5	36.0	-9.3	1.2	3.0	8.4	0.7	-0.2	-0.7	4.3
6. Total current revenue	6.1	8.1	6.5	5.9	1.6	-4.6	6.7	4.2	0.8	6.2	2.2	3.6	5.4	5.2	3.4	4.0	-8.9	3.9
7. Government consumption expenditure	4.8	6.7	6.3	4.2	6.8	4.9	1.7	0.3	2.1	0.8	3.0	1.2	2.1	1.3	2.5	5.5	8.5	2.8
8. Collective consumption	4.9	7.5	3.7	2.8	6.4	2.0	0.7	-0.4	1.7	-1.5	1.9	0.9	0.5	0.4	2.4	7.0	5.6	2.5
9. Social transfers in kind	4.8	6.0	8.0	5.1	7.0	6.7	2.4	0.8	2.4	2.1	3.7	1.4	3.0	1.8	2.5	4.7	10.0	3.0
10. Compensation of employees	5.4	6.0	5.5	3.0	2.6	3.4	3.1	-0.7	0.4	-2.4	2.2	1.5	3.4	3.3	3.1	5.0	4.2	3.5
11. Intermediate consumption	3.0	8.8	9.2	6.4	10.7	7.3	-0.4	-1.4	1.9	5.4	3.7	-0.5	0.2	-0.4	3.2	6.3	14.0	2.6
12. Social transfers other than in kind	3.3	3.2	3.2	6.7	7.2	10.9	4.4	3.1	4.7	1.8	2.2	2.1	1.3	0.6	2.5	2.1	5.2	2.9
13. Social transfers in kind via market producers	4.9	8.6	8.1	2.8	5.6	4.0	2.8	3.2	2.4	-0.7	4.5	6.9	4.7	3.4	2.2	1.9	4.0	3.1
14. Interest	6.4	0.0	6.0	15.3	3.4	-17.3	60.4	14.0	-6.4	2.4	-1.3	-10.4	9.5	15.4	-5.4	-8.6	-9.6	1.1
15. Subsidies	-14.9	6.6	22.5	5.4	1.0	5.4	-1.4	-11.9	12.8	-5.2	10.5	25.3	18.0	16.0	11.7	11.0	36.9	-19.6
16. Other current expenditure 1)	-0.2	0.3	-0.1	0.0	-0.1	0.3	0.2	-0.3	-0.1	0.0	-0.3	-0.2	-0.1	-0.2	0.1	0.0	2.2	-3.1
17. Total current expenditure	3.6	6.2	5.8	5.6	5.8	5.9	5.8	1.0	1.9	1.5	1.8	0.8	2.4	2.2	2.6	3.3	11.5	-5.1
18. Gross saving 1)	0.8	0.6	0.3	0.1	-1.5	-4.2	0.2	1.3	-0.3	1.8	0.2	1.1	1.1	1.1	0.3	0.3	-8.1	3.9
19. Capital transfers received	16.1	19.6	-54.7	11.5	364.6	-76.2	-34.0	-10.2	15.2	58.6	10.3	-3.3	-2.8	9.6	13.0	-8.0	-2.9	4.4
20. Total revenue	6.1	8.1	5.2	5.9	5.2	-7.8	6.2	4.1	0.9	6.6	2.3	3.5	5.4	5.3	3.5	3.8	-8.9	3.9
21. Gross fixed capital formation	-12.7	2.3	-13.8	5.7	21.7	8.3	-0.4	-4.5	-4.4	-1.1	11.5	0.5	2.5	5.5	3.4	8.8	-2.0	10.2
22. Other capital expenditure 1)	-0.2	0.0	0.0	0.0	1.8	-0.9	-0.6	-0.3	0.5	-0.6	0.1	0.1	-0.1	0.2	0.1	-0.1	0.2	0.0
23. Total expenditure	2.2	6.0	4.3	5.6	11.3	3.7	3.9	0.1	2.8	0.1	2.6	1.1	2.2	2.9	2.9	3.5	10.4	-3.9
24. Tax burden	4.8	7.9	6.1	5.4	5.0	-8.7	7.1	4.9	0.6	3.6	3.6	3.9	5.7	5.0	3.6	4.4	-9.7	3.9
25. Net lending (+) or net borrowing (-)	1.4	0.7	0.4	0.1	-2.5	-4.9	0.8	1.8	-0.7	2.6	0.0	1.0	1.2	0.9	0.2	0.1	-8.4	3.9

1) Changes in GDP ratios.

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

	1995	2001	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1. Net borrowing (% of GDP) 1)	5.2	-0.2	2.8	2.7	5.1	10.1	9.3	7.5	8.2	5.5	5.6	4.6	3.3	2.5	2.2	2.1	10.5	6.6
2. Interest payments (% of GDP)	3.1	2.1	1.9	2.1	2.2	1.8	2.8	3.1	2.8	2.8	2.6	2.3	2.4	2.7	2.4	2.2	2.1	2.0
3. Implicit interest rate 2)	8.1	6.0	5.2	5.6	5.3	3.6	4.6	4.3	3.6	3.5	3.3	2.7	2.9	3.2	2.9	2.6	2.3	2.1
4. Nominal GDP growth rate	5.0	4.0	5.6	5.1	2.6	-2.7	3.5	3.6	3.2	4.1	4.5	3.0	4.1	3.8	3.5	3.3	-6.8	7.6
(% of GDP)																		
Budgetary constraint based on the deficit																		
5. Deficit (net borrowing) 1)	5.2	-0.2	2.8	2.7	5.1	10.1	9.3	7.5	8.2	5.5	5.6	4.6	3.3	2.5	2.2	2.1	10.5	6.6
6. Contribution of nominal GDP growth	-1.9	-1.4	-2.1	-2.0	-1.0	1.4	-2.1	-2.6	-2.5	-3.3	-3.6	-2.5	-3.4	-3.2	-2.9	-2.7	6.2	-7.2
7. Stock-flow adjustment 3)	1.1	-1.1	0.2	0.4	3.8	2.5	4.1	0.6	-2.6	-1.3	0.1	-1.4	-0.1	0.2	0.2	0.3	0.0	0.0
Budgetary constraint based on the primary deficit																		
8. Primary deficit 4)	2.1	-2.3	0.8	0.5	3.0	8.3	6.4	4.4	5.3	2.7	2.9	2.3	0.9	-0.2	-0.2	-0.1	8.4	4.6
9. Snow-ball effect	1.2	0.7	-0.2	0.2	1.1	3.2	0.7	0.5	0.4	-0.5	-1.0	-0.2	-1.0	-0.5	-0.5	-0.6	8.3	-5.2
10. Stock-flow adjustment 3)	1.1	-1.1	0.2	0.4	3.8	2.5	4.1	0.6	-2.6	-1.3	0.1	-1.4	-0.1	0.2	0.2	0.3	0.0	0.0
(% of GDP)																		
11. Change in gross debt 5)	4.4	-2.8	0.9	1.1	7.9	13.9	11.2	5.5	3.2	0.9	2.0	0.7	-0.1	-0.5	-0.5	-0.3	16.7	-0.6
12. Level of gross debt (end of year)	44.5	34.0	40.5	41.5	49.4	63.3	74.6	80.1	83.2	84.2	86.2	86.9	86.8	86.2	85.7	85.4	102.1	101.5

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

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

3) Line 7 = line 10.

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

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

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