

Expenditure and revenue by type of transaction. General government*

	1991	1992	1993	1994	1995	1996	1997	1998	1999*	2000*	2001*	1991	2001*
	DKK millions											Per cent	
Current and capital expenditure. total	492 375	519 766	549 836	588 831	601 584	626 733	638 528	655 679	669 780	689 575	715 556	100.0	100.0
Current expenditure	477 047	499 491	529 359	566 860	578 494	602 451	613 177	630 635	645 141	662 875	687 856	96.9	96.1
Total consumption	220 530	229 156	240 918	250 302	260 299	274 563	284 529	300 452	313 888	325 783	342 961	44.8	47.9
Compensation of employees	152 023	157 696	162 930	168 715	174 928	183 869	191 310	202 109	209 718	216 980	227 504	30.9	31.8
Consumption of fixed capital	20 839	21 887	22 775	24 514	24 706	25 280	25 796	25 939	26 282	26 965	27 345	4.2	3.8
Intermediate consumption	63 185	66 110	73 181	76 447	79 509	84 669	87 879	93 150	98 506	103 272	110 869	12.8	15.5
Social benefits in kind	9 339	10 110	10 501	10 792	13 131	13 573	14 172	15 006	15 430	16 129	16 411	1.9	2.3
– Sales of goods and services	24 856	26 646	28 468	30 165	31 975	32 828	34 628	35 752	36 048	37 562	39 169	5.0	5.5
Current transfers. total	256 517	270 335	288 441	316 558	318 196	327 889	328 647	330 183	331 253	337 092	344 894	52.1	48.2
Interest. etc.	62 215	59 043	65 485	64 399	64 692	65 116	63 933	61 495	56 938	54 077	54 815	12.6	7.7
Subsidies	18 841	25 309	23 685	25 177	25 029	27 084	27 294	26 962	28 777	28 597	27 242	3.8	3.8
To public quasi corporations	5 203	5 435	5 753	6 630	7 761	8 119	7 948	7 998	8 778	9 345	10 519	1.1	1.5
To other enterprises	13 638	19 874	17 932	18 547	17 268	18 965	19 346	18 964	19 999	19 253	16 723	2.8	2.3
Other current transfers	175 461	185 983	199 271	226 982	228 474	235 688	237 421	241 726	245 538	254 418	262 837	35.6	36.7
To households	157 653	167 748	178 430	204 290	206 152	210 313	210 264	211 773	214 769	221 385	228 144	32.0	31.9
To NPIH's ¹	1 144	1 326	1 662	2 153	1 939	2 542	2 955	3 295	3 915	5 165	5 319	0.2	0.7
Abroad	16 663	16 908	19 178	20 539	20 383	22 833	24 203	26 658	26 854	27 867	29 374	3.4	4.1
Faeroe Islands. net	836	883	890	902	948	970	978	1 003	1 037	1 068	1 112	0.2	0.2
Greenland. net	2 325	2 461	2 535	2 638	2 675	2 729	2 747	2 821	2 937	3 069	3 175	0.5	0.4
EU institutions	6 247	6 281	7 441	8 012	7 714	8 304	9 356	10 904	10 406	10 448	11 167	1.3	1.6
To others. abroad	7 255	7 284	8 312	8 988	9 047	10 830	11 121	11 929	12 474	13 283	13 920	1.5	1.9
Capital expenditure	15 328	20 276	20 477	21 971	23 090	24 282	25 352	25 044	24 639	26 699	27 701	3.1	3.9
Capital accumulation. total	12 785	16 879	16 386	17 113	17 971	20 266	20 907	19 774	20 192	21 335	23 110	2.6	3.2
Fixed gross investments	12 932	16 751	16 609	17 656	18 306	20 754	21 167	19 545	20 057	21 498	23 236	2.6	3.2
Fixed new investments	13 434	15 370	16 347	17 606	18 186	20 404	20 606	19 812	20 373	22 198	23 513	2.7	3.3
Acquisition of buildings. net	-502	1 381	262	50	120	350	561	-267	-316	-700	-277	-0.1	-0.0
Changes in stocks	192	133	-6	-249	-462	-100	47	70	1	-179	-1	0.0	-0.0
Purchase of land and intangible assets. net	-340	-4	-216	-294	128	-388	-306	159	134	16	-125	-0.1	-0.0
Capital transfers² total	2 544	3 396	4 090	4 859	5 119	4 016	4 445	5 269	4 446	5 365	4 591	0.5	0.6
Domestic	2 433	3 184	4 029	4 447	4 078	3 894	4 330	4 235	4 402	5 301	4 532	0.5	0.6
International	111	212	61	412	1 039	122	115	1 034	45	64	58	0.0	0.0
Current and capital revenue. total	471 044	498 967	524 126	565 403	578 750	616 147	642 469	668 735	708 007	722 317	749 572	100.0	100.0
Current revenue	467 701	495 166	519 908	561 353	573 197	611 651	637 389	663 344	701 279	715 341	743 437	99.3	99.2
Gross residual income	20 839	21 887	22 775	24 514	24 706	25 280	25 796	25 939	26 282	26 965	27 345	4.4	3.6
Withdrawal of income from quasi corporations	7 950	13 493	11 572	7 858	3 356	6 851	6 770	6 767	6 638	6 046	6 725	1.7	0.9
Current transfers. total	439 652	460 929	485 625	526 922	545 135	579 521	604 824	630 638	668 360	682 330	709 367	93.3	94.6
Income from property. total	29 562	31 826	35 429	34 007	34 622	36 452	34 478	35 891	30 895	32 726	36 656	6.3	4.9
Interest and dividends	28 844	31 076	34 647	33 226	33 808	35 651	33 390	34 637	29 859	31 393	34 167	6.1	4.6
Economic rent. etc.	718	750	782	781	814	801	1 088	1 255	1 036	1 333	2 489	0.2	0.3
Taxes and duties ² total	396 800	415 028	434 619	476 951	493 213	524 682	551 202	574 326	616 293	626 657	648 242	84.2	86.5
Taxes on production and imports ²	140 134	144 372	149 513	164 318	170 948	183 220	195 210	210 688	218 784	219 964	225 013	29.7	30.0
Current taxes on income and wealth ²	244 463	257 438	270 949	297 396	306 737	324 878	338 562	345 593	371 905	377 704	394 054	51.9	52.6
Compulsory contributions to social security schemes ²	12 203	13 218	14 157	15 237	15 528	16 584	17 431	18 045	25 603	28 988	29 175	2.6	3.9
Voluntary contributions to social security schemes	368	381	388	414	451	458	482	532	536	709	734	0.1	0.1
Imputed contributions to social security schemes	6 995	7 628	8 049	11 262	10 453	10 795	11 244	11 783	12 249	12 855	13 664	1.5	1.8
Other current transfers. total	5 187	4 924	7 076	6 348	6 396	7 133	7 418	8 106	8 387	9 384	10 070	1.1	1.3
From other domestic sectors	3 750	3 953	5 545	5 365	5 299	5 981	6 201	6 663	7 200	8 522	7 979	0.8	1.1
From rest of the world	1 437	970	1 531	983	1 098	1 152	1 217	1 443	1 187	861	2 090	0.3	0.3
From EU institutions	1 350	906	1 454	864	919	1 006	1 067	1 252	1 071	813	2 036	0.3	0.3
From others. rest of the world	87	64	77	119	179	145	151	191	116	49	54	0.0	0.0
Capital revenue	3 343	3 801	4 218	4 051	5 552	4 496	5 079	5 391	6 728	6 977	6 135	0.7	0.8
Capital taxes ²	2 142	2 338	2 462	2 226	2 372	2 283	2 153	2 164	2 387	2 861	2 599	0.5	0.3
Other capital transfers	1 201	1 463	1 756	1 825	3 180	2 213	2 926	3 227	4 341	4 116	3 536	0.3	0.5
Current surplus = gross saving²	-9 346	-4 325	-9 451	-5 507	-5 297	9 200	24 213	32 709	56 137	52 466	55 581		
By:													
Central government ²	-24 603	-24 173	-25 637	-24 526	-27 267	-6 170	7 514	14 516	28 615	22 141	14 081		
Social security funds ²	8 688	8 981	7 891	7 525	8 667	9 343	10 936	12 167	16 338	18 862	22 613		
Local government. total	6 567	10 869	8 295	11 494	13 303	6 027	5 762	6 026	11 185	11 463	18 886		
Current and capital surplus² = net lending²	-21 332	-20 800	-25 710	-23 428	-22 835	-10 586	3 940	13 057	38 227	32 743	34 016		
By:													
Central government ²	-30 655	-32 673	-33 022	-33 745	-36 123	-15 996	-1 622	4 740	21 018	14 646	6 857		
Social security funds ²	8 743	8 640	7 636	7 246	8 403	9 017	10 194	11 807	15 913	18 404	22 078		
Local government. total	577	3 235	-324	3 071	4 885	-3 608	-4 633	-3 491	1 296	-308	5 081		

¹ To non-profit institutions serving households.

New figures are expected to be published in March 2003.

Expenditure by function^a. Expenditure of general government^a

	1991	1992	1993	1994	1995	1996	1997*	1998*	1999*	2000*	2001*	1991	2001*
	DKK millions											Per cent	
Total	492 375	519 766	549 836	588 831	601 584	626 733	638 528	655 679	669 780	689 575	715 556	100.0	100.0
Total expenditure by function	430 062	461 142	484 796	524 608	537 170	561 944	574 723	594 379	613 357	636 315	661 960	87.3	92.5
Principle public services	60 763	63 322	65 485	68 508	71 571	76 441	77 522	83 343	85 136	88 032	91 977	12.3	12.9
General public services	35 448	38 061	39 436	40 750	43 456	47 604	47 791	52 338	53 529	55 887	57 951	7.2	8.1
General administration	15 100	17 656	16 831	16 327	18 525	14 538	19 714	20 791	22 165	23 331	24 118	3.1	3.4
External affairs	18 148	18 909	20 986	22 744	23 002	30 170	25 846	29 202	28 913	30 257	32 271	3.7	4.5
Other	2 200	1 496	1 619	1 679	1 929	2 896	2 230	2 346	2 452	2 299	1 562	0.4	0.2
Defence, etc.	17 427	17 135	17 789	18 064	18 309	18 788	19 412	20 010	20 264	20 443	21 645	3.5	3.0
Law and order, and safety	7 888	8 127	8 260	9 695	9 805	10 049	10 319	10 994	11 342	11 702	12 381	1.6	1.7
Social and health services	328 413	350 224	371 127	408 666	416 409	432 594	443 063	456 461	471 419	494 642	516 314	66.7	72.2
Education	61 518	67 225	68 752	71 308	74 668	80 920	83 362	88 731	94 790	101 685	108 371	12.5	15.1
Primary and lower-secondary school	26 669	27 353	28 756	29 999	30 922	33 396	34 600	37 502	39 114	41 366	45 323	5.4	6.3
Youth education	12 129	13 277	13 328	14 784	16 557	16 821	18 590	18 701	18 164	18 556	19 278	2.5	2.7
Institutions of higher education	12 137	14 330	13 993	14 109	15 302	17 126	16 081	17 737	19 037	19 623	21 294	2.5	3.0
Adult and supplementary education	8 567	9 818	10 144	9 729	8 930	10 552	10 953	11 525	14 889	18 179	17 764	1.7	2.5
Services related to education	653	638	733	653	651	668	680	656	794	978	970	0.1	0.1
General administration	1 330	1 771	1 758	1 994	2 226	2 279	2 387	2 531	2 714	2 893	3 698	0.3	0.5
Other	33	38	40	38	79	78	71	79	79	90	44	0.0	0.0
Health	45 984	48 309	50 310	51 827	52 743	55 215	57 692	60 922	64 407	67 132	70 667	9.3	9.9
Hospitals, etc.	32 934	34 502	36 083	37 756	38 576	40 515	42 398	44 708	46 937	48 867	51 892	6.7	7.3
Individual health service	12 362	12 723	13 142	12 995	13 131	13 579	14 272	14 957	16 155	16 919	17 174	2.5	2.4
General administration	500	718	708	628	771	796	787	901	984	1 016	1 101	0.1	0.2
Other	188	365	378	449	266	325	235	356	331	330	500	0.0	0.1
Social security and welfare services	201 058	213 741	229 277	259 999	264 128	270 317	274 802	278 805	282 615	293 532	305 598	40.8	42.7
Social-security benefits	146 946	156 414	166 672	193 087	194 920	211 524	196 271	196 447	196 495	202 362	209 008	29.8	29.2
Welfare services	47 154	49 932	55 081	57 680	60 628	49 636	68 673	72 580	75 920	80 674	84 194	9.6	11.8
General administration	6 938	7 370	7 501	9 199	8 522	9 096	9 785	9 676	10 122	10 395	12 271	1.4	1.7
Other	20	26	23	34	58	62	73	102	79	101	125	0.0	0.0
Housing and community amenities	7 783	8 265	9 310	10 026	8 877	8 859	9 694	10 025	10 734	12 162	10 623	1.6	1.5
Housing	5 340	6 220	6 994	7 627	5 674	5 633	5 893	5 821	6 118	7 408	6 248	1.1	0.9
Community development	406	893	440	253	887	592	921	1 317	1 461	1 624	1 209	0.1	0.2
Sanitary services	1 531	725	1 416	1 632	1 822	2 113	2 363	2 376	2 630	2 606	2 650	0.3	0.4
Other	507	426	460	514	495	521	517	512	524	524	516	0.1	0.1
Religious, recreational and cultural services	12 070	12 685	13 478	15 505	15 992	17 283	17 513	17 978	18 873	20 131	21 055	2.5	2.9
Religious services	3 275	3 410	3 450	4 569	4 527	4 919	5 028	5 417	5 507	5 686	5 847	0.7	0.8
Recreational services	3 744	4 000	4 378	4 680	4 782	5 166	5 184	5 104	5 441	6 399	6 884	0.8	1.0
Cultural services	4 912	5 130	5 509	6 106	6 506	6 950	7 052	7 183	7 642	7 722	8 010	1.0	1.1
Other	139	145	141	150	176	247	249	274	283	324	315	0.0	0.0
Economic services	40 886	47 596	48 183	47 434	49 190	52 909	54 138	54 575	56 802	53 641	53 669	8.3	7.5
Energy supplies	751	967	1 262	2 000	2 338	2 453	2 739	3 077	3 173	2 955	2 461	0.2	0.3
Agriculture, forestry and fishing, etc.	2 891	3 062	3 661	2 727	2 443	2 864	3 522	3 659	3 938	3 993	4 482	0.6	0.6
Mining and quarrying, manufacturing and construction	1 941	2 454	2 447	2 082	2 012	2 076	2 519	2 120	2 270	1 950	2 044	0.4	0.3
Traffic and communications	19 487	19 993	21 666	23 548	25 584	26 541	25 420	25 536	26 000	26 666	27 855	4.0	3.9
Roads and transportation	12 737	12 965	14 428	15 404	16 256	16 638	15 580	15 546	15 720	16 118	16 737	2.6	2.3
Inland and coastal waterways	301	292	314	329	423	407	428	459	481	523	183	0.1	0.0
Public transport	6 449	6 736	6 917	7 799	8 884	9 468	9 389	9 514	9 782	9 995	10 879	1.3	1.5
Other	-	-	7	16	21	28	23	17	17	30	55	-	0.0
Commerce and general industrial development	15 816	21 120	19 147	17 077	16 812	18 976	19 937	20 184	21 421	18 078	16 827	3.2	2.4
Commerce and service, etc.	1 792	1 623	2 019	1 923	2 515	2 681	2 246	2 245	2 237	2 300	1 731	0.4	0.2
General industrial development	13 992	19 489	17 121	15 143	14 288	16 280	17 686	17 927	19 167	15 740	15 043	2.8	2.1
Other	32	8	8	12	9	14	5	12	16	37	54	0.0	0.0
Expenditure not analysed by function ...	62 313	58 624	65 040	64 223	64 416	64 789	63 805	61 300	56 423	53 260	53 596	12.7	7.5

^a New figures are expected to be published in March 2003.

Expenditure by function^a. Expenditure of each sub-sector

	1991		1992		1993		1994		1995		1996	
	Task	Burden	Task	Burden	Task	Burden	Task	Burden	Task	Burden	Task	Burden
<i>DKK millions</i>												
General government^a total	492 375	492 375	519 766	519 766	549 037	549 037	588 832	588 832	601 585	601 585	626 733	626 733
Central government^a total	183 660	327 614	195 753	348 788	203 541	366 785	220 865	396 296	228 648	403 586	239 738	410 735
General public services	23 989	23 980	26 304	26 316	26 914	26 846	29 479	29 491	30 784	30 803	34 075	34 104
Defence, etc.	17 267	17 262	17 253	17 248	17 647	17 583	18 060	18 053	18 309	18 307	18 788	18 788
Public law and order, and safety	6 942	6 917	7 129	7 114	7 525	7 433	8 771	8 762	8 808	8 803	9 009	9 008
Education	26 976	29 730	31 762	34 941	31 356	34 651	33 013	33 678	35 992	35 945	40 106	40 307
Health	2 994	1 683	3 650	2 322	3 796	2 379	3 892	2 478	1 050	3 207	1 149	2 231
Social security and welfare	14 399	123 275	15 968	131 803	17 769	140 813	25 639	164 565	29 874	167 387	27 546	166 304
Housing and community amenities	6 315	6 363	6 626	6 777	7 644	7 841	8 478	8 577	6 627	6 744	6 925	6 999
Religious, recreational and cultural services	4 856	5 294	5 022	5 365	5 224	5 422	6 498	6 803	6 947	7 264	7 577	7 899
Energy supplies	567	567	800	800	1 244	1 243	2 000	1 999	2 311	2 310	2 449	2 449
Agriculture, forestry and fishing, etc.	2 851	2 849	3 046	3 045	3 635	3 616	2 676	2 675	2 402	2 401	2 765	2 793
Quarrying, mining, manufacturing, construction	1 610	1 603	2 142	2 132	2 159	2 152	1 776	1 776	1 721	1 721	1 814	1 814
Communications	9 633	9 659	10 195	10 217	10 193	10 311	11 207	11 597	12 954	13 458	13 564	13 881
Internal trade and general industrial development	5 959	9 790	10 401	14 624	7 496	12 740	8 169	11 875	9 470	11 874	11 995	13 530
Expenditure not analysed by function	59 303	88 642	55 455	86 081	60 938	93 754	61 207	93 968	61 400	93 362	61 977	90 628
Social security funds^a total	44 970	11 901	50 158	13 998	55 940	15 759	54 861	16 782	50 579	16 596	49 952	17 089
General public services	-	-	-	-	-	-	-	-	-	-	-	-
Defence, etc.	-	-	-	-	-	-	-	-	-	-	-	-
Public law and order, and safety	-	-	-	-	-	-	-	-	-	-	-	-
Education	1 579	-	1 876	-	1 825	-	1 018	-	216	-	16	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Social security and welfare	42 581	9 946	47 352	11 565	53 115	12 243	53 009	12 972	49 907	13 417	49 756	14 101
Housing and community amenities	-	-	-	-	-	-	-	-	-	-	-	-
Religious, recreational and cultural services	-	-	-	-	-	-	-	-	-	-	-	-
Energy supplies	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing, etc.	-	-	-	-	-	-	-	-	-	-	-	-
Quarrying, mining, manufacturing, construction	-	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-	-	-	-
Internal trade and general industrial development	807	-204	927	-262	996	-222	830	-241	452	-28	180	-88
Expenditure not analysed by function	3	2 159	3	2 696	4	3 738	4	4 052	4	3 207	-	3 076
Counties^a total	54 513	41 185	56 443	42 549	58 808	44 612	61 484	48 458	70 903	50 953	74 691	56 378
General public services	1 279	1 257	1 265	1 243	1 325	1 301	1 240	1 208	1 557	1 528	1 747	1 707
Defence, etc.	-	-	-	-	-	-	-	-	-	-	-	-
Public law and order, and safety	159	159	145	145	58	58	75	75	62	62	75	75
Education	5 507	5 911	5 693	6 122	5 840	6 168	6 100	6 488	6 626	7 059	7 308	7 725
Health	33 183	34 017	34 730	35 636	36 260	37 160	37 857	38 686	46 365	39 916	48 669	43 209
Social security and welfare	8 937	7 488	9 055	7 761	9 345	7 880	9 816	8 472	9 661	8 940	10 441	9 736
Housing and community amenities	500	457	513	465	530	468	609	512	628	514	610	550
Religious, recreational and cultural services	447	411	508	477	524	508	574	561	575	571	557	558
Energy supplies	-	-	-	-	2	2	1	1	1	1	1	1
Agriculture, forestry and fishing, etc.	-	-	-	-	-	-	-	-	-	-	-	-
Quarrying, mining, manufacturing, construction	12	9	11	8	9	6	31	27	46	42	18	13
Communications	3 068	3 052	3 050	3 040	3 344	3 261	3 694	3 411	3 934	3 488	3 831	3 574
Internal trade and general industrial development	1 253	821	1 301	865	1 392	894	1 258	1 190	1 144	1 119	1 118	966
Expenditure not analysed by function	169	-12 396	171	-13 213	181	-13 095	229	-12 171	304	-12 285	316	-11 737
Municipalities, total	209 232	111 675	217 412	114 431	230 748	121 881	251 622	127 294	251 454	130 450	262 352	142 531
General public services	10 181	10 212	10 492	10 502	11 197	11 289	10 030	10 051	11 115	11 125	11 782	11 793
Defence, etc.	160	165	-118	-113	142	206	4	11	-	2	-	-
Public law and order, and safety	787	812	852	867	677	769	849	857	935	941	965	965
Education	27 456	25 876	27 894	26 136	29 731	27 933	31 177	31 142	31 833	31 664	33 490	32 888
Health	9 807	10 283	9 929	10 350	10 254	10 771	10 079	10 664	5 328	9 620	5 397	9 774
Social security and welfare	135 142	60 350	141 366	62 609	149 049	68 341	171 536	73 991	174 687	74 385	182 575	80 177
Housing and community amenities	969	965	1 125	1 023	1 136	1 013	939	938	1 623	1 620	1 324	1 310
Religious, recreational and cultural services	6 767	6 468	7 155	6 983	7 730	7 548	8 432	8 141	8 470	8 158	9 149	8 826
Energy supplies	184	184	166	166	16	17	-1	-	27	27	3	3
Agriculture, forestry and fishing, etc.	40	41	16	17	26	45	51	52	42	42	99	70
Quarrying, mining, manufacturing, construction	319	329	300	313	279	289	275	279	246	250	244	249
Communications	6 786	6 776	6 748	6 735	8 128	8 094	8 648	8 540	8 695	8 638	9 146	9 086
Internal trade and general industrial development	7 797	5 409	8 492	5 891	9 263	5 735	6 821	4 254	5 746	3 846	5 683	4 567
Expenditure not analysed by function	2 839	-16 197	2 995	-17 050	3 119	-20 167	2 784	-21 625	2 708	-19 868	2 497	-17 178

^a New figures are expected to be published in March 2003.

1997		1998		1999*		2000*		2001*		1991		2001*	
Task	Burden	Task	Burden	Task	Burden	Task	Burden	Task	Burden	Task	Burden	Task	Burden
										<i>Per cent</i>			
638 528	638 528	655 680	655 680	669 781	669 781	689 574	689 574	715 556	715 556	100.0	100.0	100.0	100.0
241 613	411 230	247 619	419 117	249 350	423 275	251 079	425 203	257 921	440 404	37.3	66.5	36.0	61.5
33 743	33 769	37 566	37 594	38 229	38 262	39 852	39 906	41 280	41 315	4.9	4.9	5.8	5.8
19 412	19 412	20 010	20 010	20 264	20 264	20 443	20 443	21 645	21 645	3.5	3.5	3.0	3.0
9 260	9 260	9 802	9 802	10 031	10 031	10 322	10 321	10 976	10 977	1.4	1.4	1.5	1.5
40 442	40 604	43 342	43 689	45 907	46 356	49 535	49 604	51 795	52 529	5.5	6.0	7.2	7.3
1 154	2 365	1 203	2 376	1 391	2 554	1 400	2 631	1 491	2 633	0.6	0.3	0.2	0.4
27 398	164 830	27 908	163 206	27 679	160 440	28 987	162 477	31 722	170 656	2.9	25.0	4.4	23.8
7 163	7 195	7 051	7 209	7 290	7 358	8 418	8 466	7 154	7 240	1.3	1.3	1.0	1.0
7 637	7 962	8 145	8 465	8 646	9 008	9 356	9 724	9 861	10 215	1.0	1.1	1.4	1.4
2 732	2 732	3 070	3 070	3 172	3 172	2 954	2 954	2 494	2 510	0.1	0.1	0.3	0.4
3 425	3 449	3 564	3 563	3 845	3 844	3 901	3 899	4 391	4 390	0.6	0.6	0.6	0.6
2 183	2 183	1 769	1 769	1 930	1 930	1 763	1 763	1 808	1 810	0.3	0.3	0.3	0.3
13 374	13 590	13 087	13 192	13 396	13 488	13 497	13 519	13 714	13 864	2.0	2.0	1.9	1.9
12 679	15 191	12 676	15 146	13 643	16 297	10 072	12 274	8 654	11 219	1.2	2.0	1.2	1.6
61 011	88 689	58 425	90 027	53 926	90 270	50 580	87 222	50 935	89 402	12.0	18.0	7.1	12.5
49 050	17 486	45 440	16 787	44 779	19 873	45 881	22 179	46 679	19 827	9.1	2.4	6.5	2.8
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	0.3	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 024	14 838	45 435	14 768	44 775	16 832	45 863	19 813	46 660	19 808	8.6	2.0	6.5	2.8
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	- 107	-	- 85	-	- 150	-	-	-	-	0.2	0.0	-	-
6	2 755	5	2 104	5	3 191	18	2 366	19	19	0.0	0.4	0.0	0.0
78 485	59 313	83 697	63 743	86 927	66 159	90 715	70 610	95 994	75 730	11.1	8.4	13.4	10.6
1 834	1 797	1 929	1 889	2 050	2 010	2 078	2 034	2 452	2 420	0.3	0.3	0.3	0.3
-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	75	7	7	6	6	8	8	7	7	0.0	0.0	0.0	0.0
7 680	8 118	8 344	8 723	7 961	8 320	8 076	8 071	8 398	8 148	1.1	1.2	1.2	1.1
51 004	44 906	54 025	48 170	56 383	50 427	58 776	52 613	62 158	55 741	6.7	6.9	8.7	7.8
11 348	10 934	12 236	11 475	13 131	12 504	13 961	13 528	14 553	14 119	1.8	1.5	2.0	2.0
694	663	694	667	798	732	842	807	854	833	0.1	0.1	0.1	0.1
537	534	575	574	562	556	597	591	656	665	0.1	0.1	0.1	0.1
-	-	-	-	-	-	1	1	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	11	15	10	14	9	13	7	19	13	0.0	0.0	0.0	0.0
3 756	3 572	4 128	4 052	4 238	4 171	4 384	4 379	5 121	4 996	0.6	0.6	0.7	0.7
1 241	1 089	1 413	1 252	1 491	1 075	1 586	1 212	1 405	1 320	0.3	0.2	0.2	0.2
301	- 12 386	329	- 13 076	294	- 13 653	395	- 12 641	372	- 12 533	0.0	- 2.5	0.1	- 1.8
269 380	150 501	278 924	156 032	288 723	160 474	301 899	171 582	314 962	179 596	42.5	22.7	44.0	25.1
12 214	12 225	12 844	12 856	13 251	13 258	13 958	13 947	14 219	14 216	2.1	2.1	2.0	2.0
-	-	-	-	-	-	-	-	-	-	0.0	0.0	-	-
984	984	1 185	1 185	1 305	1 305	1 373	1 373	1 397	1 397	0.2	0.2	0.2	0.2
35 240	34 640	37 045	36 319	40 922	40 114	44 074	44 011	48 178	47 694	5.6	5.3	6.7	6.7
5 534	10 422	5 695	10 377	6 634	11 426	6 955	11 888	7 018	12 293	2.0	2.1	1.0	1.7
187 033	84 201	193 225	89 356	197 030	92 839	204 721	97 714	212 662	101 016	27.4	12.3	29.7	14.1
1 838	1 836	2 280	2 150	2 646	2 644	2 902	2 890	2 615	2 550	0.2	0.2	0.4	0.4
9 339	9 017	9 257	8 939	9 665	9 308	10 178	9 816	10 538	10 176	1.4	1.3	1.5	1.4
7	7	6	6	-	-	-	-	- 32	- 49	0.0	0.0	0.0	0.0
97	73	95	96	93	94	93	93	91	92	0.0	0.0	0.0	0.0
320	325	335	341	326	332	175	179	217	221	0.1	0.1	0.0	0.0
8 290	8 259	8 321	8 293	8 366	8 341	8 784	8 768	9 020	8 995	1.4	1.4	1.3	1.3
5 997	3 764	6 095	3 871	6 287	4 198	6 419	4 591	6 768	4 288	1.6	1.1	0.9	0.6
2 487	- 15 253	2 541	- 17 755	2 199	- 23 385	2 267	- 23 687	2 270	- 23 292	0.6	- 3.3	0.3	- 3.3

Taxes and duties^a by type

	1991	1992	1993	1994	1995	1996	1997	1998	1999*	2000*	2001*	1991	2001*
	DKK millions											Per cent	
Total	401 831	419 882	439 382	481 521	497 905	529 179	555 911	579 021	621 251	632 217	653 499	100.0	100.0
Income taxes^a	238 217	251 362	264 455	293 146	301 641	320 123	334 367	341 343	366 689	372 301	388 335	59.3	59.4
Personal income taxes	215 118	226 546	231 049	259 240	268 570	282 047	292 833	298 832	315 431	332 682	344 086	53.5	52.7
Central government income tax	93 655	99 309	100 323	88 104	84 369	82 071	77 360	70 592	75 061	76 430	68 453	23.3	10.5
Local govt. income tax (county tax)	32 403	34 233	35 120	38 825	41 495	45 188	48 315	52 254	55 182	56 113	61 064	8.1	9.3
Local govt. income tax (municipal tax)	80 078	83 902	85 750	95 261	100 116	103 844	109 196	114 359	120 280	122 575	133 822	19.9	20.5
Other ordinary taxes	2 783	2 915	2 938	3 193	3 350	3 415	3 506	3 676	3 906	4 053	4 277	0.7	0.7
Special income tax	2 887	2 363	1 790	2 379	961	1 240	•	•	•	•	•	0.6	•
Contributions to labour market funds	•	•	•	26 090	32 920	40 324	48 606	51 507	53 967	56 687	59 048	•	9.0
Tax on imputed income from owner-occupied dwellings	•	•	•	•	•	•	•	•	•	8 419	9 700	•	1.5
Other personal income taxes	3 311	3 824	5 128	5 387	5 360	5 965	5 848	6 445	7 035	8 405	7 722	0.8	1.2
Corporate tax, etc.	13 403	13 772	19 034	19 605	19 812	24 552	28 697	32 689	36 578	30 706	43 101	3.3	6.6
Tax on yield of pension scheme assets ¹	9 598	10 950	14 328	14 236	13 221	13 493	12 777	9 740	14 569	8 774	1 000	2.4	0.2
Release and relinquishment duties	99	95	43	65	38	30	59	83	111	140	147	0.0	0.0
Fines and compulsory fees	45	46	66	90	603	94	94	94	94	100	100	0.0	0.0
Labour market contributions and membership fees, total	14 845	15 859	18 896	17 795	17 790	18 864	20 671	22 750	29 481	31 246	32 188	3.7	4.9
Contributions to social schemes, total	12 203	13 218	14 157	15 237	15 528	16 584	17 431	18 045	25 603	28 988	29 175	3.0	4.5
Other labour market contributions, total	2 642	2 641	4 739	2 559	2 262	2 280	3 240	4 705	3 878	2 258	3 013	0.7	0.5
Tax on wealth, real property, etc.	16 162	16 318	18 233	17 948	18 030	18 195	18 594	19 185	21 644	23 356	24 595	4.0	3.8
Wealth tax	763	797	860	841	929	682	•	•	•	•	•	0.2	•
Estate duty and gift tax	2 142	2 338	2 462	2 226	2 372	2 283	2 153	2 164	2 387	2 861	2 599	0.5	0.4
Motor vehicle weight duty	4 549	4 210	4 224	4 267	4 404	4 918	5 172	5 431	6 461	6 930	7 345	1.1	1.1
Real property taxes	8 708	8 973	10 688	10 614	10 325	10 313	11 269	11 590	12 796	13 565	14 651	2.2	2.2
Taxes on goods and services	132 463	136 211	137 647	152 453	159 754	171 818	182 099	195 561	203 229	205 085	207 767	33.0	31.8
VAT ("moms")	73 864	84 217	85 777	93 019	96 317	103 320	109 340	113 832	118 976	123 781	126 235	18.4	19.3
Labour market contributions (AMBI)	9 913	•	•	•	•	•	•	•	•	•	•	2.5	•
Payroll tax	857	2 304	2 483	2 537	2 502	2 537	2 671	2 880	3 075	3 365	3 483	0.2	0.5
Customs and import duties, etc.	1 960	1 873	1 910	1 944	1 937	1 892	2 208	2 220	2 231	2 388	2 346	0.5	0.4
Taxes on specific goods	40 312	41 076	41 012	48 254	52 784	57 016	59 533	66 184	68 546	66 695	66 644	10.0	10.2
Motor vehicle registration duty	8 353	8 485	8 322	13 708	14 885	15 419	16 530	18 526	16 876	13 850	12 288	2.1	1.9
Duties on energy products	14 643	16 091	18 002	18 920	21 669	24 444	24 880	28 343	32 099	32 987	34 772	2.3	5.3
Pollution taxes	1 002	999	941	1 093	1 195	1 432	1 912	2 409	2 620	2 683	2 716	0.1	0.4
Tobacco duties	6 774	7 107	6 837	6 955	6 936	7 276	7 312	7 520	7 662	7 629	7 582	1.7	1.2
Duties on beer, wine and spirits	6 120	5 377	4 152	4 141	4 249	4 325	4 383	4 311	4 188	4 532	4 316	1.5	0.7
Other duties on specific goods	3 421	3 017	2 759	3 437	3 850	4 120	4 518	5 074	5 098	5 014	4 970	1.0	0.8
Duties on specific transactions	3 519	4 680	4 125	4 222	3 704	4 205	5 168	7 139	6 693	4 233	4 740	0.9	0.7
Stamp duties	2 456	2 885	2 820	3 337	3 123	3 584	4 423	6 092	5 845	4 156	4 672	0.6	0.7
Other duties on specific transactions	1 063	1 795	1 305	885	581	621	745	1 047	848	76	68	0.3	0.0
Duties on specific services	2 014	2 043	2 324	2 438	2 446	2 799	3 140	3 247	3 671	4 570	4 319	0.5	0.7
Gambling taxes on football pools, etc.	361	523	791	867	800	846	858	912	907	953	947	0.1	0.1
Duty on motor vehicle third-party liability insurance, etc.	953	910	910	946	1 004	1 158	1 376	1 410	1 506	1 543	1 572	0.2	0.2
Other duties on specific services	699	611	622	625	642	795	905	925	1 258	2 073	1 800	0.2	0.3
Various duties on goods and services	25	20	17	40	65	51	40	58	37	53	0	0.0	0.0
Other taxes on production	98	88	85	89	86	85	86	88	114	130	515	0.0	0.1

¹ From 2000 changed to yield rate on pensions.

➤ New figures are expected to be published in March 2003.

FACTS TAX BURDEN

When taxes (and the total size of the public sector) are to be calculated, different measurements for tax burden are used. There is no correct theoretical way to measure tax burden. Therefore several ways of measurement have been published and these should always be interpreted with caution. Particularly in international comparisons, tax burden measurements can be criticised for being very susceptible to the manner in which the tax and income-transfer system is organised in each country. Tax expenditure (i.e. public-sector expenditure which is reflected in tax exemptions, e.g. child allowance) makes international comparison difficult. In addition, the manner in which each country has organised its system with regard to whether welfare benefits are generated by the public-sector or privately will affect tax burden.

The measurement of tax-incidence most commonly used is called the traditional tax burden and is calculated as follows:

$$\frac{\text{Total taxes and duties}}{\text{Gross domestic product at market prices}} * 100$$

It could be said that the denominator in this measurement should measure total disposable income in society. The gross domestic product only indicates the market value of production in the course of a period. In the national-accounts system, the disposable income of the economy is measured as the disposable gross national income at market prices. The *adjusted taxation incidence* can be calculated as follows:

$$\frac{\text{Total taxes and duties}}{\text{Disposable gross domestic income at market prices}} * 100$$

It could be said that total taxes and duties cannot be isolated when compared to the amount that the public sector transfers to the private sector in the form of, for example, social transfers. As an alternative to total taxes, disposable

public-sector gross income could therefore be used. The modified tax burden can be calculated as follows:

$$\frac{\text{Disposable public - sector gross income}}{\text{Disp. gross domestic income at market prices}} * 100$$

Calculation of gross domestic product/ the disposable gross national income at market prices implies that measurement of tax burden hinges on total taxation analysed by taxes on products compared to other types of taxation. Taxes on products are both included in the numerator and the denominator in the tax burden measurements above. This means that countries which place greater emphasis on taxes on products have a lower taxation incidence.

Taxes and duties by national accounts group

	1991	1992	1993	1994	1995	1996	1997	1998	1999*	2000*	2001*	1991	2001*
<i>DKK millions</i>												<i>Per cent</i>	
Total	401 831	419 882	439 382	481 521	497 905	529 179	555 911	579 021	621 251	632 217	653 499	100.0	100.0
Danish schemes													
Taxes on production and imports [■]	140 135	144 370	149 513	164 318	170 948	183 222	195 210	210 688	218 785	219 964	225 013	34.9	34.4
Taxes on products [■]	127 550	131 391	132 882	147 571	154 933	167 067	176 873	190 150	197 584	199 019	201 627	31.7	30.9
Other taxes on production	12 585	12 979	16 631	16 746	16 016	16 154	18 337	20 538	21 201	20 945	23 387	3.1	3.6
Current taxes on income and wealth	244 465	257 439	270 967	297 396	306 737	324 877	338 561	345 593	371 906	377 704	394 054	60.8	60.3
Capital taxes [■]	2 142	2 338	2 462	2 226	2 372	2 283	2 153	2 164	2 387	2 861	2 599	0.5	0.4
Compulsory contribution to social schemes ..	12 203	13 218	14 157	15 237	15 528	16 584	17 431	18 045	25 603	28 988	29 175	3.0	4.5
EU schemes													
Taxes on production and imports [■]	2 886	2 517	2 282	2 344	2 319	2 214	2 556	2 531	2 570	2 700	2 658	0.7	0.4

■ New figures are expected to be published in March 2003.

Tax burden by national accounts group

	1991	1992	1993	1994	1995	1996	1997	1998	1999*	2000*	2001*
<i>Per cent</i>											
Taxes and duties, total¹	46.9	47.3	48.8	49.8	49.3	49.9	49.8	50.1	51.2	48.8	48.6
Taxes on production and imports [■]	16.7	16.5	16.9	17.3	17.2	17.5	17.7	18.5	18.2	17.2	16.9
Current taxes on income and wealth	28.5	29.0	30.1	30.8	30.4	30.6	30.3	29.9	30.6	29.1	29.3
Capital taxes [■]	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Compulsory contributions to social schemes ..	1.4	1.5	1.6	1.6	1.5	1.6	1.6	1.6	2.1	2.2	2.2
Adjusted tax burden²	49.3	49.5	50.8	51.7	51.0	51.7	51.4	51.6	52.8	51.0	50.6
Modified tax burden³	25.9	26.5	26.8	26.4	26.1	27.7	28.5	29.7	31.5	30.5	31.1

¹ Taxes and duties[■] as a percentage of GDP at market prices[■].

² The adjusted tax burden comprises taxes and duties[■] as a percentage of GDP at market prices[■].

³ The modified tax burden reflects the share of gross disposable income available to the general government sector.

■ New figures are expected to be published in March 2003.

Estimated energy taxes in industries and households

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000*
<i>DKK millions</i>											
Total	13 977	14 643	15 994	17 625	18 418	20 976	23 681	23 845	27 121	30 937	32 318
Households	11 324	11 393	11 287	11 768	12 326	14 116	15 624	15 477	16 624	19 330	20 110
Industry, total	2 653	3 250	4 707	5 857	6 092	6 860	8 057	8 368	10 497	11 607	12 207
Agriculture, fishing and quarrying	100	126	251	405	414	441	525	529	662	770	603
Manufacturing	137	186	444	705	687	717	1 004	1 128	1 384	1 765	1 966
Electricity, gas and water supply	7	10	23	40	40	42	66	79	101	140	84
Construction	139	202	343	428	462	552	593	615	789	848	994
Wholesale and retail trade; hotels and restaurants ..	294	395	691	908	923	1 054	1 257	1 302	1 540	1 754	1 944
Transport, storage and communications ..	352	629	1 165	1 549	1 656	1 972	2 032	1 987	2 295	2 544	2 582
Financial intermediation, business activities	406	421	442	416	445	495	608	626	788	812	874
Public and personal services	1 217	1 280	1 346	1 406	1 465	1 587	1 973	2 102	2 938	2 974	3 160

■ New figures are expected to be published in November 2002.

Expenditure on and revenue from environmental areas. Public sector

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000*	2001*
<i>DKK millions</i>											
Current and capital expenditure, total	13 244	13 556	14 990	16 330	17 841	19 245	21 347	22 196	23 928	24 128	24 974
Air and climate	270	470	1 060	1 715	1 821	1 912	2 222	2 475	2 547	2 343	2 014
Waste water	4 294	4 619	4 771	4 709	5 085	5 351	5 431	5 545	5 654	5 672	5 844
Waste	4 488	4 363	4 618	4 573	5 015	5 593	6 961	6 740	7 644	7 645	7 875
Soil and groundwater	183	186	305	419	458	406	439	585	542	530	568
Biodiversity and landscape	1 540	1 578	1 647	1 928	2 124	2 057	2 032	2 082	2 372	2 536	2 691
Research and development	951	878	947	1 092	1 272	1 384	1 428	1 468	1 554	1 583	1 490
Environmental assistance	315	208	341	532	597	1 066	1 271	1 514	1 715	1 842	2 438
Other ¹	1 203	1 254	1 302	1 362	1 468	1 475	1 562	1 786	1 899	1 978	2 053
Current and capital revenue, total²	9 817	10 037	9 871	9 900	10 830	11 158	12 430	12 784	14 734	15 738	15 208
Air and climate	11	15	18	16	17	16	18	20	20	21	26
Waste water	4 660	4 763	4 351	4 020	4 536	4 456	4 759	5 079	5 532	5 917	5 908
Waste	4 576	4 545	4 676	4 874	5 170	5 553	6 517	6 390	7 637	8 263	7 855
Soil and groundwater	39	55	72	111	144	163	124	145	293	168	125
Biodiversity and landscape	166	206	188	235	244	217	203	215	264	323	362
Research and development	187	214	332	361	414	455	508	549	607	620	562
Environmental assistance	9	47	12	11	8	8	6	6	3	4	2
Other ¹	168	191	223	273	297	289	295	379	378	423	369

¹ Including administration.

New figures are expected to be published in April 2003.

² Excluding environmental taxes.

Central government revenue from environmental taxes

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001*
<i>DKK millions</i>											
Environmental taxes, total	29 986	31 325	33 025	40 080	44 693	49 383	52 163	58 906	62 281	60 582	63 510
Pollution taxes, total	1 002	999	933	1 093	1 195	1 432	1 912	2 409	2 614	2 683	2 932
Specific retail containers	438	452	332	307	318	363	383	635	565	592	945
Disposable tableware	69	63	56	56	58	57	53	59	60	65	0
Insecticides, herbicides, etc.	11	10	12	10	28	208	240	300	453	366	380
Waste	472	454	529	571	619	601	867	889	981	999	1 059
CFC	12	20	5	5	0	0	0	0	0	0	110
Carrier bags made of paper or plastic	•	•	•	135	162	157	164	168	175	178	0
Nickel/cadmium batteries	•	•	•	9	10	40	37	25	25	21	31
Chlorinate solvents	•	•	•	•	•	5	3	2	2	2	2
Waste water	•	•	•	•	•	•	164	305	309	391	300
PVC film	•	•	•	•	•	•	•	•	•	7	0
PVC, etc.	•	•	•	•	•	•	•	•	•	31	75
Nitrogen	•	•	•	•	•	•	•	8	34	30	30
Specific growth stimulants	•	•	•	•	•	•	•	18	11	0	1
Taxes on energy products, total	14 643	16 091	18 002	18 920	21 669	24 444	24 880	28 343	32 099	32 987	36 377
Sulphur (SO ₂)	•	•	•	•	•	334	377	375	499	164	325
Carbon dioxide (CO ₂)	•	1 530	3 299	3 149	3 280	3 776	3 736	4 325	4 846	4 883	4 702
Petrol	5 506	5 719	5 626	6 200	7 479	8 250	8 606	8 921	9 912	10 004	10 475
Electricity	4 447	3 988	3 540	4 058	4 444	5 111	5 542	7 114	7 343	7 430	8 000
Specific petroleum products	3 749	4 063	4 762	4 881	5 785	6 230	5 832	6 234	6 728	6 757	7 475
Gas ¹	42	30	45	47	51	55	54	200	207	•	•
Hard coal, etc.	899	761	731	584	631	671	705	825	1 255	1 217	1 400
Natural gas	•	•	•	•	•	18	28	350	1 308	2 532	4 000
Taxes on transport, total	14 155	14 050	13 904	19 454	20 870	22 214	23 799	26 315	25 803	23 274	22 394
Weight tax on motor vehicles, private	3 318	3 208	3 268	3 320	3 564	3 979	4 101	4 156	5 123	5 303	5 466
Weight tax on motor vehicles, industry	1 231	1 003	955	947	840	938	1 071	1 275	1 338	1 627	1 529
Registration tax on motor vehicles	8 353	8 485	8 322	13 708	14 885	15 419	16 530	18 526	16 879	13 850	12 890
Registration tax on aeroplanes ²	27	28	32	37	40	44	•	•	•	•	•
Sales of number plates	275	285	283	339	350	454	485	536	541	506	535
Tyres	•	•	•	•	11	20	19	21	21	33	40
Tax on third-party liability insurance	896	853	855	891	947	1 099	1 314	1 347	1 441	1 477	1 475
Passenger tax	54	189	190	211	232	261	280	454	461	477	459
Resource taxes, total	187	186	186	613	960	1 293	1 572	1 839	1 765	1 639	1 807
Hunting licence	39	39	39	62	64	65	63	63	63	70	87
Fishing licence	6	6	27	28	28	29	30	31	31	30	31
Quarrying and imports	141	140	120	122	135	135	145	156	183	182	189
Piped water	•	•	•	401	733	1 064	1 334	1 588	1 487	1 357	1 500

¹ From 2000 taxes on gas are classified to the category 'specific petroleum products'.² From 1997 onwards data on aeroplanes are not available, as registration is no longer regarded as tax in the national accounts. New figures are expected to be published in September 2002.

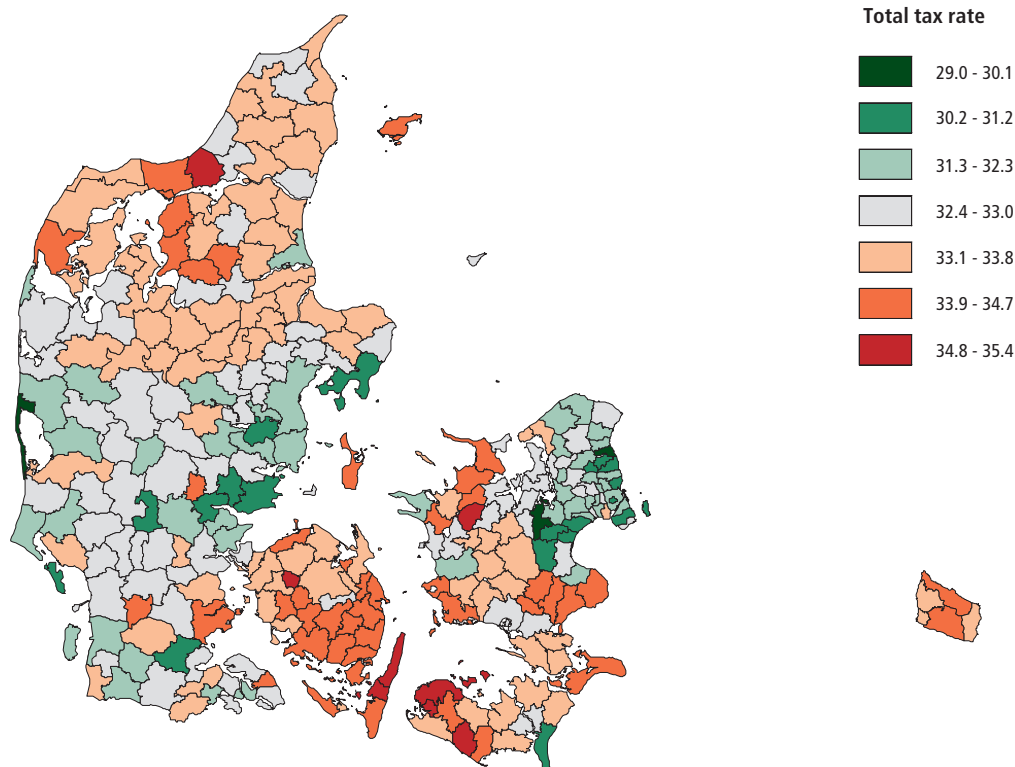
County and municipality tax rates

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	1992	2002
												Per cent	
Counties, total	14	14	14	14	14	14	14	14	14	14	14	100.0	100.0
8.0 - 8.9	1	1	1	1	-	-	-	-	-	-	-	7.1	-
9.0 - 9.9	11	10	9	5	2	-	-	-	-	-	-	78.6	-
10.0 - 10.9	2	3	4	8	10	7	2	1	-	-	-	14.3	-
11.0 - 11.9	-	-	-	-	2	7	12	10	10	8	6	-	42.9
12.0 - 12.9	-	-	-	-	-	-	-	3	4	6	8	-	57.1
Municipalities¹, total	273	273	273	273	273	273	273	273	273	273	273	100.0	100.0
13.0 - 13.9	1	1	1	1	1	-	-	-	-	-	-	0.4	-
14.0 - 14.9	1	1	1	-	-	-	-	-	-	-	-	0.4	-
15.0 - 15.9	1	1	1	2	1	1	1	1	1	1	-	0.4	-
16.0 - 16.9	5	4	3	2	3	3	2	-	-	-	-	1.8	-
17.0 - 17.9	24	21	19	13	9	4	4	4	4	3	3	8.8	1.1
18.0 - 18.9	50	50	51	42	37	21	11	7	4	5	7	18.3	2.6
19.0 - 19.9	101	103	102	97	98	85	61	52	43	31	25	37.0	9.2
20.0 - 20.9	76	77	81	92	96	107	120	125	119	103	97	27.8	35.5
21.0 - 21.9	11	13	13	23	27	51	70	78	94	106	107	4.0	39.2
22.0 - 22.9	3	2	1	1	1	1	4	6	8	23	33	1.1	12.1
23.0 - 23.9	-	-	-	-	-	-	-	-	-	1	1	-	0.4
Counties and municipalities², total ..	275	275	275	275	275	275	275	275	275	275	275	100.0	100.0
22.0 - 22.9	1	-	-	-	-	-	-	-	-	-	-	0.4	-
23.0 - 23.9	1	2	1	1	-	-	-	-	-	-	-	0.4	-
24.0 - 24.9	1	1	2	1	1	-	-	-	-	-	-	0.4	-
25.0 - 25.9	2	1	1	1	1	1	-	-	-	-	-	0.7	-
26.0 - 26.9	11	9	5	3	-	-	1	1	1	-	-	4.0	-
27.0 - 27.9	35	31	27	15	8	5	2	-	-	1	-	12.7	-
28.0 - 28.9	70	59	62	49	16	2	3	2	2	1	-	25.5	-
29.0 - 29.9	86	94	91	81	59	26	6	6	4	2	2	31.3	0.7
30.0 - 30.9	62	69	77	85	106	77	39	24	19	8	11	22.5	4.0
31.0 - 31.9	5	8	8	36	69	106	94	91	77	39	31	1.8	11.3
32.0 - 32.9	1	1	1	3	15	54	94	100	104	94	87	0.4	31.6
33.0 - 33.9	-	-	-	-	-	4	33	47	62	95	99	-	36.0
34.0 - 34.9	-	-	-	-	-	-	3	4	6	33	41	-	14.9
35.0 - 35.9	-	-	-	-	-	-	-	-	-	2	4	-	1.5

¹ Excl. Copenhagen and Frederiksberg.² Incl. Copenhagen and Frederiksberg.

New figures are expected to be published in January 2003.

County and local authority tax rates by municipality 2002



The public sector*

	1994				1998				2000*			
	General government	Public quasi corporations	Public corporations	The public sector	General government	Public quasi corporations	Public corporations	The public sector	General government	Public quasi corporations	Public corporations	The public sector
<i>DKK millions, current prices</i>												
Account: Production												
Output	269 675	46 556	60 065	376 296	321 198	48 016	64 023	433 237	347 217	37 369	85 144	469 730
– Intermediate consumption	74 509	23 040	19 045	116 594	90 778	30 126	22 482	143 386	101 366	24 937	32 840	159 143
Gross value added	195 166	23 515	41 020	259 701	230 420	17 890	41 541	289 851	245 851	12 432	52 304	310 587
– Consumption of fixed capital	24 514	3 517	11 354	39 385	25 939	4 795	9 228	39 962	26 965	3 836	9 975	40 776
Net value added	170 652	19 998	29 665	220 316	204 481	13 095	32 313	249 889	218 886	8 596	42 329	269 811
Account: generation of revenue												
Gross value added	195 166	23 515	41 020	259 701	230 420	17 890	41 541	289 851	245 851	12 432	52 304	310 587
– Taxes on production, net	1 938	634	–1 564	1 008	2 373	691	–1 336	1 728	1 906	240	–1 075	1 071
Gross domestic product at factor cost	193 228	22 881	42 584	258 693	228 047	17 199	42 877	288 123	243 945	12 192	53 379	309 516
– Compensation of employees	168 715	17 694	15 782	202 191	202 109	10 936	20 117	233 162	216 980	6 804	24 465	248 249
Gross operating surplus	24 513	5 187	26 802	56 502	25 339	6 263	22 759	54 960	26 965	5 388	28 914	61 267
– Consumption of fixed capital	24 514	3 517	11 354	39 385	25 939	4 795	9 228	39 962	26 965	3 836	9 975	40 776
Net operating surplus	0	1 670	15 448	17 117	0	1 468	13 532	14 999	0	1 552	18 939	20 491
Account: Distribution of revenue												
Gross operating surplus	24 513	5 187	26 802	56 502	25 339	6 263	22 759	54 960	26 965	5 388	28 914	61 267
+ Interest and profits	41 865	927	19 855	62 647	42 658	405	21 645	64 708	38 772	918	24 257	63 947
+ Taxes on production and imports	164 318	0	0	164 318	210 688	0	0	210 688	219 964	0	0	219 964
+ Current taxes on income and property	297 396	608	0	298 004	345 593	1 130	0	346 723	377 704	1 443	0	379 147
+ Actual contributions to social-security schemes	15 650	0	0	15 650	18 577	0	2 280	20 857	29 697	0	2 608	32 305
+ Imputed contributions to social-security schemes	11 262	0	0	11 262	11 783	0	0	11 783	12 855	0	0	12 855
+ International co-operation	983	3	0	986	1 443	2	0	1 445	861	3	0	864
+ Other current transfers and FISIM	5 365	424	0	5 789	6 663	4 342	–516	10 489	8 522	3 550	–573	11 499
Gross total revenue	561 352	7 149	46 657	615 159	663 343	12 142	46 169	721 653	715 340	11 302	55 206	781 848
Interest and dividends	64 399	7 540	16 218	88 157	61 495	6 966	22 960	91 421	54 077	6 819	26 254	87 150
+ Subsidies	25 177	1	0	25 178	26 962	0	0	26 962	28 597	364	0	28 961
+ Current taxes on income and property	0	0	1 535	1 535	0	0	1 427	1 427	0	0	2 198	2 198
+ Social transfers	204 290	29	0	204 319	211 773	38	1 373	213 185	221 385	28	1 542	222 955
+ International co-operation	17 719	17	0	17 736	21 049	9	0	21 058	22 507	9	0	22 516
+ Other current transfers	4 974	100	5 376	10 450	8 904	–1	0	8 903	10 526	0	0	10 526
Gross total expenditure	316 559	7 687	23 129	347 375	330 183	7 013	25 760	362 956	337 092	7 220	29 994	374 306
Gross disposable income	244 793	–538	23 528	267 783	333 160	5 128	20 408	358 697	378 248	4 082	25 212	407 542
– Consumption of fixed capital	24 514	3 517	11 354	39 385	25 939	4 795	9 228	39 962	26 965	3 836	9 975	40 776
Net disposable income	220 279	–4 055	12 174	228 398	307 221	333	11 181	318 735	351 283	246	15 237	366 766
Account: Use of income												
Gross disposable income	244 793	–538	23 528	267 783	333 160	5 128	20 408	358 697	378 248	4 082	25 212	407 542
– Consumption expenditure	250 302	0	0	250 302	300 452	0	0	300 452	325 783	0	0	325 783
– Changes in households' net property	0	0	0	0	0	0	953	953	0	0	1 260	1 260
Gross savings	–5 509	–538	23 528	17 481	32 709	5 128	19 455	57 292	52 465	4 082	23 952	80 499
– Consumption of fixed capital	24 514	3 517	11 354	39 385	25 939	4 795	9 228	39 962	26 965	3 836	9 975	40 776
Net savings	–30 023	–4 055	12 174	–21 904	6 770	333	10 227	17 330	25 500	246	13 977	39 723
Account: Capital												
Gross savings	–5 509	–538	23 528	17 481	32 709	5 128	19 455	57 292	52 465	4 082	23 952	80 499
+ Taxes on capital	2 226	0	0	2 226	2 164	0	0	2 164	2 861	0	0	2 861
+ Other capital transfers	1 825	3 375	0	5 200	3 228	385	0	3 613	4 116	472	0	4 588
Gross savings and capital transfers, total	–1 458	2 837	23 528	24 907	38 100	5 514	19 455	63 069	59 442	4 554	23 952	87 948
– Fixed gross capital formation	17 656	10 424	14 758	42 838	19 545	9 030	20 998	49 573	21 498	7 648	15 991	45 137
– Changes in stocks	–249	0	0	–249	70	0	0	70	–179	0	0	–179
– Purchase of land and intangible assets, net	–294	–733	–230	–1 258	159	–1 307	–223	–1 371	16	–1 559	859	–684
– Capital formation subsidies	4 859	0	0	4 859	5 269	0	0	5 269	5 365	8	0	5 373
– Other capital transfers	0	51	135	186	0	63	0	63	0	28	0	28
Net lending	–23 430	–6 905	8 865	–21 469	13 057	–2 272	–1 321	9 465	32 743	–1 571	7 103	38 279

➤ New figures are expected to be published in february 2003.

Financial transactions by central government

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001*
<i>DKK millions</i>											
Central government current, investment and lending surplus, excl. net interest	4 802	981	- 5 202	1 908	16 024	28 384	58 391	75 784	52 671	73 014	65 868
Net interest	- 43 124	- 36 231	- 43 246	- 41 635	- 47 274	- 49 879	- 50 833	- 44 339	- 43 574	- 42 300	- 41 910
Central government current, investment and lending surplus	- 38 322	- 35 250	- 48 448	- 39 727	- 31 250	- 21 495	7 558	31 445	9 097	30 714	23 958
- Social Pension Fund bond purchases (DSP), net ¹	7 699	7 556	6 758	10 242	7 744	2 084	1 417	•	•	•	•
- Other central government bond purchases, net ¹	749	1 753	0	15 799	19 058	9 507	28 808	•	•	•	•
- Re-lending government loans	856	956	3 108	5 133	1 579	1 374	843	- 314	1 601	2 798	2 422
+ Instalments on foreign govt. debt ¹	506	2 106	104	14 086	15 286	7 244	37 615	•	•	•	•
+ Amortisation of losses on share issues etc.	9 077	- 12 566	- 12 946	- 7 407	- 5 826	- 7 733	1 446	3 518	3 384	- 917	1 334
Net surplus =											
- Net borrowing requirement	- 56 197	- 30 843	- 45 264	- 49 408	- 38 517	- 19 483	12 659	35 277	10 880	26 999	22 870
- Social Pension Fund bond purchases (DSP), net	•	•	•	•	•	•	•	1 081	468	647	1 267
- Instalments on foreign govt. debt	29 408	16 488	16 715	13 149	28 490	30 784	31 375	37 424	19 965	15 659	19 335
- Instalments on domestic government bond debt, etc.	25 740	55 654	38 050	50 451	48 366	38 685	24 920	21 200	15 540	21 500	36 330
- Redemption of Treasury notes	38 300	39 900	36 250	22 509	56 090	37 998	56 464	56 727	59 905	69 187	60 800
- Repayment of compulsory saving	485	379	-	-	-	-	-	-	-	-	-
Gross cash surplus =											
- Gross financing requirement	- 150 130	- 143 263	- 136 279	- 135 517	- 171 463	- 126 950	- 100 100	- 81 155	- 84 998	- 79 994	- 94 862
Paid by:											
Foreign borrowing, gross	2 218	27 528	73 278	- 17 581	12 703	28 370	25 057	21 062	21 014	10 423	16 759
Other domestic borrowing, gross	114 354	135 013	120 856	119 581	137 173	95 955	73 015	61 389	68 815	65 672	86 391
Borrowing from Danmarks Nationalbank	33 558	- 19 278	- 57 855	33 517	21 587	2 625	2 028	- 1 296	- 4 831	3 899	- 8 288
Financing, total	150 130	143 263	136 279	135 517	171 463	126 950	100 100	81 155	84 998	79 994	94 862

¹ Owing to changes in central government accounts, the items from 1998 have been transferred and incorporated in the gross cash surplus.  New figures are expected to be published in March 2003.

Changes in central government debt

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<i>DKK millions</i>											
Net borrowing requirement	56 197	30 843	45 264	49 408	38 517	19 483	- 12 659	- 35 277	- 10 880	- 26 999	- 22 870
+ Losses on issue prices, foreign loans	150	287	1 202	187	455	48	169	99	16	- 20	22
+ Revaluation of foreign government loans, etc.	46	681	3 024	- 5 044	- 9 425	- 2 668	10 841	583	1 089	- 913	911
+ Losses on issue prices, dom. loans	6 046	10 545	4 099	10 106	7 842	1 621	1 762	- 739	- 1 210	2 431	- 773
+ Changes in the Social Pension Fund's government stock	- 2 679	- 4 739	- 1 659	- 4 873	- 18 746	- 14 546	- 9 018	- 7 682	- 5 297	- 880	- 3 162
= Changes in central government debt ..	59 760	37 617	51 930	49 784	18 643	3 938	- 8 905	- 41 531	- 16 282	- 26 381	- 25 872

 New figures are expected to be published in March 2003.

Central government debt

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<i>DKK millions</i>											
Foreign debt, total	90 965	103 482	164 274	129 782	105 647	101 495	103 613	88 338	90 025	85 209	83 795
Domestic debt, total	462 382	511 499	562 150	617 781	657 719	677 730	673 697	656 420	648 579	623 995	610 987
- The Social Pension Fund's government stock	38 872	43 611	45 270	50 143	68 889	83 435	92 453	100 135	105 432	106 312	109 474
- Net liabilities to Danmarks Nationalbank	11 649	30 927	88 781	55 263	33 677	31 052	29 024	30 320	35 151	31 252	39 620
Total central government debt as of 31 December	502 826	540 443	592 373	642 157	660 800	664 738	655 833	614 303	598 021	571 640	545 688

 New figures are expected to be published in March 2003.

Central aggregates for central government finance

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<i>Per cent of GDP</i>											
Public sector balance	- 2.5	- 2.3	- 2.9	- 2.4	- 2.3	- 1.0	0.5	1.2	3.1	2.4	2.5
Operating, capital and lending account	- 4.5	- 4.0	- 5.4	- 4.1	- 3.1	- 2.0	0.7	2.7	0.7	2.3	1.8
Central government revenue from environmental taxes	3.5	3.5	3.7	4.2	4.4	4.7	4.7	5.0	5.1	4.7	4.7

 New figures are expected to be published in March 2003.