

Public finance

1. Public sector

Composition of the public sector

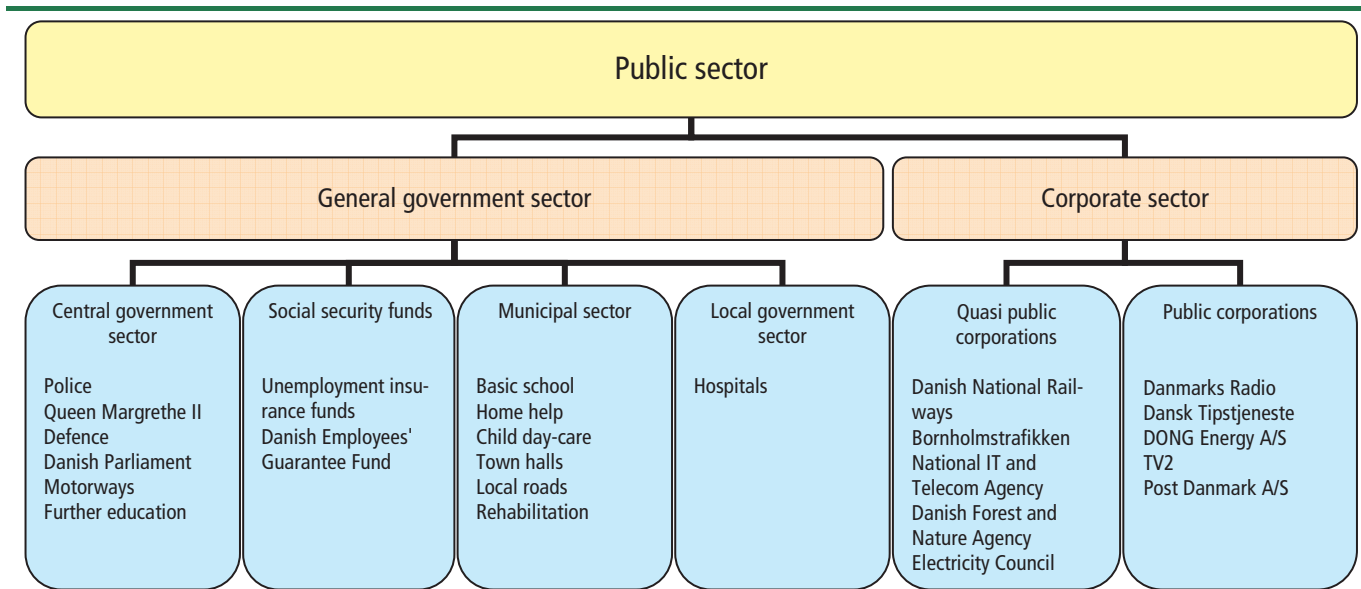
The public sector comprises the general government sector and public enterprises and quasi public corporations (corporate sector).

The general government sector produces non-market services that are primarily funded through taxes. These services are wholly or partially available to private households and enterprises (e.g. day-care institutions, education and hospitals).

The corporate sector is composed of institutions that are run commercially. The difference between public enterprises and quasi public corporations is that they are part of the public system of accounting whose accounts are integrated into state or regional accounts (e.g. municipal utility enterprises), while public corporations are organised as a company or similar according to civil law and are owned or controlled by public authorities (e.g. DONG Energy A/S and the Danish National Railways). This implies that the quasi corporations are 100 per cent controlled by the general government sector, while the public enterprises are controlled to a lesser extent.

In the following, a number of designations are used in describing the public area. It will be explicitly stated if the description also comprises the public corporate sector. Otherwise, figures only relate to the general government sector.

Figure 1 General government sector by areas



Structural reform of Danish municipalities

The structural reform of Danish municipalities came into force on 1 January 2007 and gave rise to major changes in the public sector. The reform consists of 3 main elements: A new municipal map of Denmark, a new distribution of tasks and a reform of financing and monetary equalization.

The changes in the municipal structure implied that the number of municipalities was reduced from 271 to 98. In addition to this, the counties were abolished and 5 regions were established.

There was at the same time a change in the distribution of tasks between the central government, region and local government. For example, the responsibility of most tasks related to nature and the environment was transferred from the counties to the municipalities, while the general government sector became responsible for, among other tasks, further education, which was transferred from the counties.

Similarly, the redistribution of tasks among the sectors has resulted in an adjustment of the municipal system of monetary equalization reflecting the distribution of the new tasks. Hospitals are to be co-funded by the municipalities.

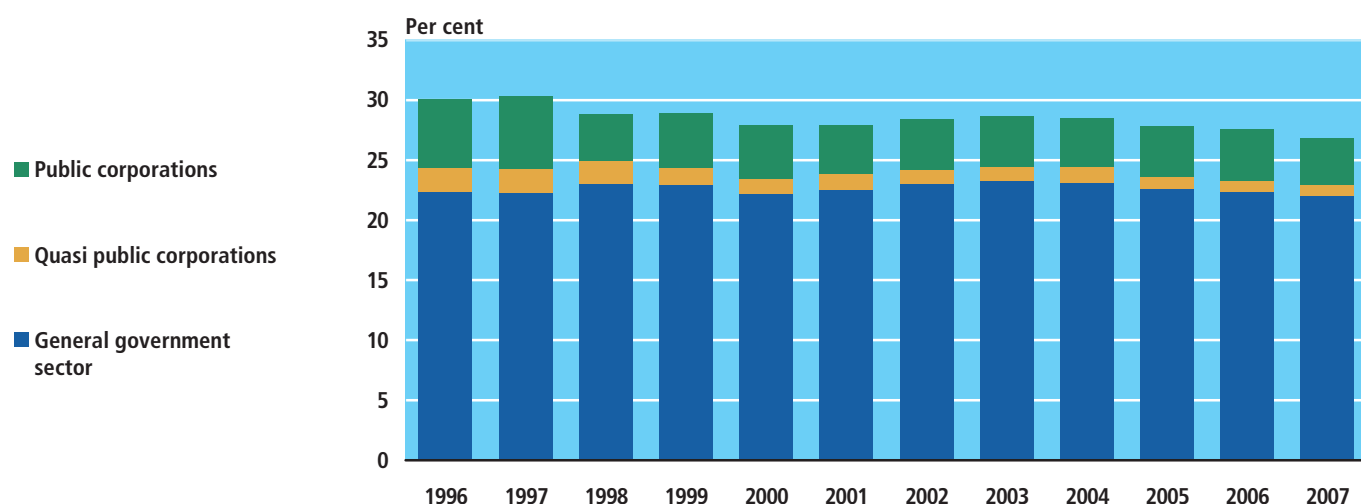
2. Developments in the public sector

The size of the public sector has remained constant since 1995

Since 1995, compared with the total Danish economy, the size of the public sector has remained constant between 27 and 30 per cent of gross domestic product at factor cost, GDP.

Figure 2

GDP at factor cost for the public sector as a percentage of GDP at total factor cost for the total Danish economy



For further information visit www.statbank.dk/nat01 and off14.

Compensation of employees in the public sector accounts for about 37 per cent of total wages and salaries paid to employees in the Danish economy, while investments have ranged around 13-18 per cent of total investments in the Danish economy during recent years. 90 per cent of expenditure on wages and salaries in the public sector can be ascribed to institutions under the general government sector, while investments are more evenly distributed between market units and the general government sector.

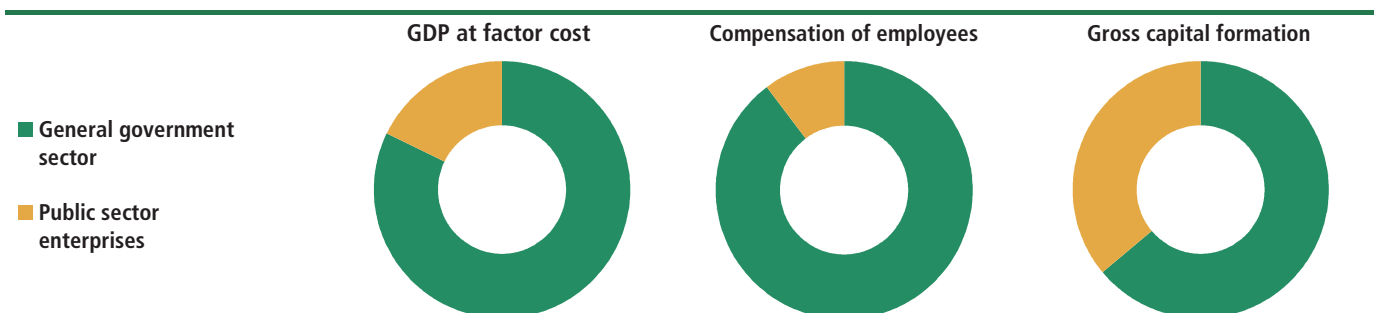
In recent years a number of privatisations within the public corporate sector have been implemented. This has reduced the size of the public sector. TDC A/S is an example of a company that has shifted status from public corporation to private enterprise, and consequently the company is no longer part of the public sector.

One fifth of the public sector's GDP were created by private corporations

18 per cent of the public sector's GDP at factor costs were created by public corporations in 2007, but only 10 per cent of total wage and salary costs were paid by the public corporations. At the same time, the public corporations account for 36 per cent of total gross capital formation of the public sector.

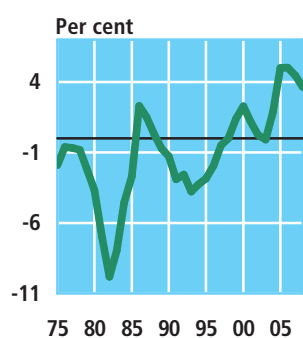
Figure 3

The public sector divided into general government sector and public enterprises. 2007



For further information visit www.statbank.dk/off14.

Figure 4
Public sector surplus (net lending) as a percentage of GDP



For further information visit www.statbank.dk/nat01 and [off3](http://www.statbank.dk/off3).

Surplus on public finances since 1999

The years between 1975 and 1998 were primarily influenced by a deficit on public finances, except for the period between 1986 and 1987 which saw a short period of economic recovery. Since 1999, there has been a surplus on public finances, except for a small deficit in 2003.

Changes in the economic business cycle have a significant influence on public finances. Periods of economic recovery reduce the costs of unemployment benefits and simultaneously increase revenue from taxes and duties. The opposite applies in periods of recession.

Fall in net debt of the public sector since 1999

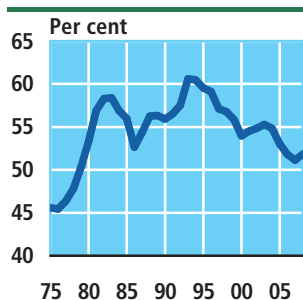
A surplus or a deficit on public finances gives rise to a surplus or a deficit on the public balance. The size of net debt is significant to the future economic development by having an impact on the fiscal-policy scope in the future. The municipal and regional sectors are not entitled to incur any debt by themselves. Consequently,

the large fluctuations in net debt are primarily due to debt incurred by the central government sector.

Since its peak in 1998, public net debt has declined from 36.3 per cent of GDP to a surplus of 4.8 per cent of GDP in 2008.

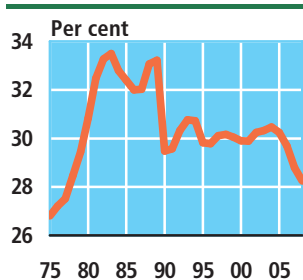
3. General government sector, public expenditure

Figure 5
Current and capital expenditure as a percentage of GDP



For further information visit www.statbank.dk/nat01 and [off3](http://www.statbank.dk/off3).

Figure 6
Employment in the general government sector as a percentage of total employment



For further information visit www.statbank.dk/nat18 and [nat18x](http://www.statbank.dk/nat18x).

Fall in public expenditure since 1995

The size of the public sector is decided politically and depends on economic and social structure conditions. The expansion of, e.g. education, social conditions and hospitals in the 1970s gave rise to a sharp growth of the public sector. Furthermore, women's participation in the labour market resulted in an increasing demand for child care.

The increase in the proportion of current and capital expenditure of GDP peaked in 1994. Since 1994, there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. In 2008, current and capital expenditure accounted for 52 per cent of GDP.

Stagnation in the number employed by the public sector since 1993

The most important factor of production in connection with public production is labour (e.g. teachers, doctors and employees in public administration). About 2/3 of general government consumption comprise wages and salaries.

In 1970, the number employed by the general government sector amounted to 16 per cent of the total number employed. In 1993, this proportion had increased to about 29 per cent, but has since then remained largely constant.

Expenditure by type of transaction

Expenditure by type of transaction shows general government expenditure divided by activities. The distribution of expenditure by type of transaction distinguishes between consumption, current transfers and capital expenditure.

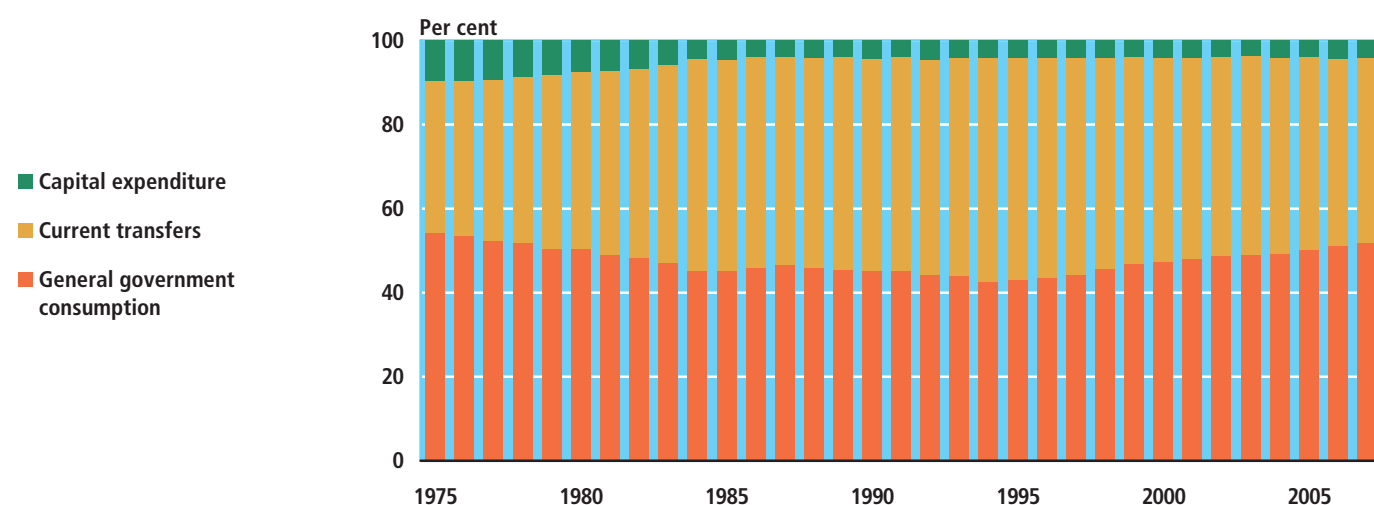
Consequently, expenditure by type of transaction shows whether expenditure covers intermediate consumption, reallocation, or capital formation.

General government consumption mainly comprises salaries and purchases of goods used in the production of services, which are made available to the public. Current transfers are primarily transfers to households, including pensions and unemployment benefits. Capital expenditure covers, e.g. investments in schools, hospitals, and roads.

From 1975 until the mid-1990s, public expenditure accounted for a falling share of total public expenditure, while current transfers accounted for an increasing share. From the mid-1990s until 2007, there was a slight increase in the share of public consumption expenditure, while current transfers accounted for a minor fall. The percentage of capital expenditure has fallen until the mid-1980s, but has since then showed a relatively constant share of public expenditure.

Figure 7

Public expenditure¹ by type of transaction



¹ General government current and capital expenditure, including consumption of fixed capital plus sales of goods and services.

For further information visit www.statbank.dk/off14 and [off3](http://www.statbank.dk/off3).

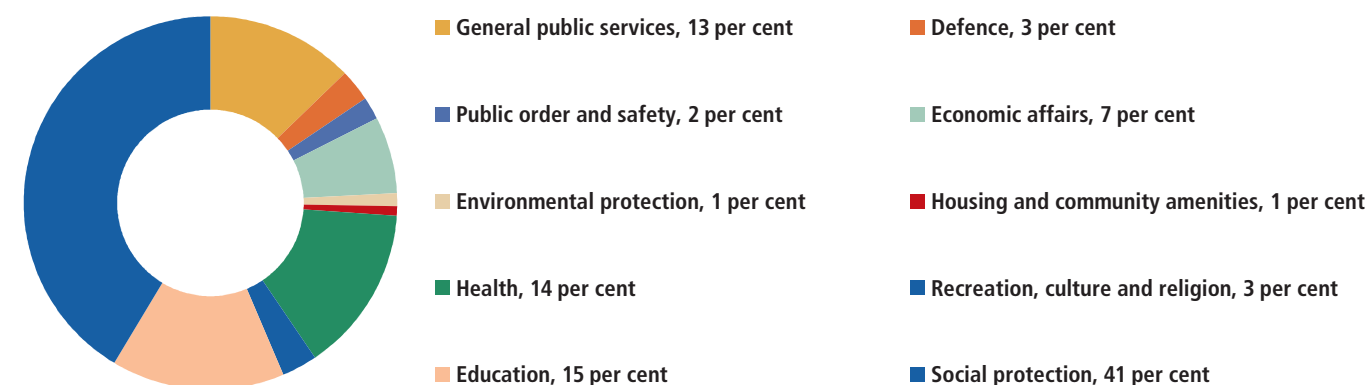
Public expenditure by function

The distribution of expenditure by function distinguishes public expenditure by function. Public expenditure by function provides an overview of the mutual size distribution of expenditure among the individual categories, e.g. health, defence, education, etc.

The distribution of expenditure by function has been more or less stable since 1970. However, there has been a slight increase in expenditure on social conditions, which has been compensated for by a reduction in the proportion of expenditure on overall general government services and economic services.

Figure 8

Current and capital expenditure by function. 2008



For further information visit www.statbank.dk/off23.

Expenditure on overall public services along with defence, public order and safety, are categories for which expenditure has historically been the basis for the general government sector. Expenditure on general public services amounts to 12.8 per cent of total public expenditure and comprises general government administration, etc. Defence, public order and safety account for 2.6 per cent and 2.0 per cent, respectively, of the resources.

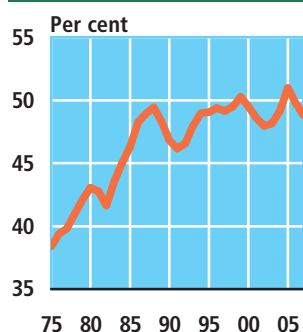
Education, health and social security are functions which are considered core services in a modern welfare state. 70.7 per cent of expenditure in 2008 was spent on these important functions.

Expenditure on social security accounts for the largest amount of resources (41.5 per cent). This includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 14.8 per cent and 14.4 per cent of total expenditure, respectively.

6.7 per cent of expenditure was spent on economic services, which include especially expenditure on economic, trade, labour market plus transport, communication, and other business services. 1.0 per cent and 3.1 per cent, respectively, are spent on housing and public facilities and on religion, leisure and culture.

4. Funding general government expenditure

Figure 9
Taxes and duties as a percentage of GDP



For further information visit www.statbank.dk/nat01 and [off12](http://www.statbank.dk/off12).

Taxes as per cent of GDP relatively stable since 1988

General government expenditure is reflected in a similar need for funding where taxes and duties in particular play a decisive role.

In the years from 1975 to 1988, the share of taxes and duties of GDP increased from 38.4 per cent to 49.4 per cent. Since 1988, this proportion has remained almost constant and was 48.8 per cent in 2007.

No changes in the tax structure for 30 years

Total taxes can be divided into four main types: Income and property taxes, production and import taxes, capital taxes and compulsory contributions to social security schemes.

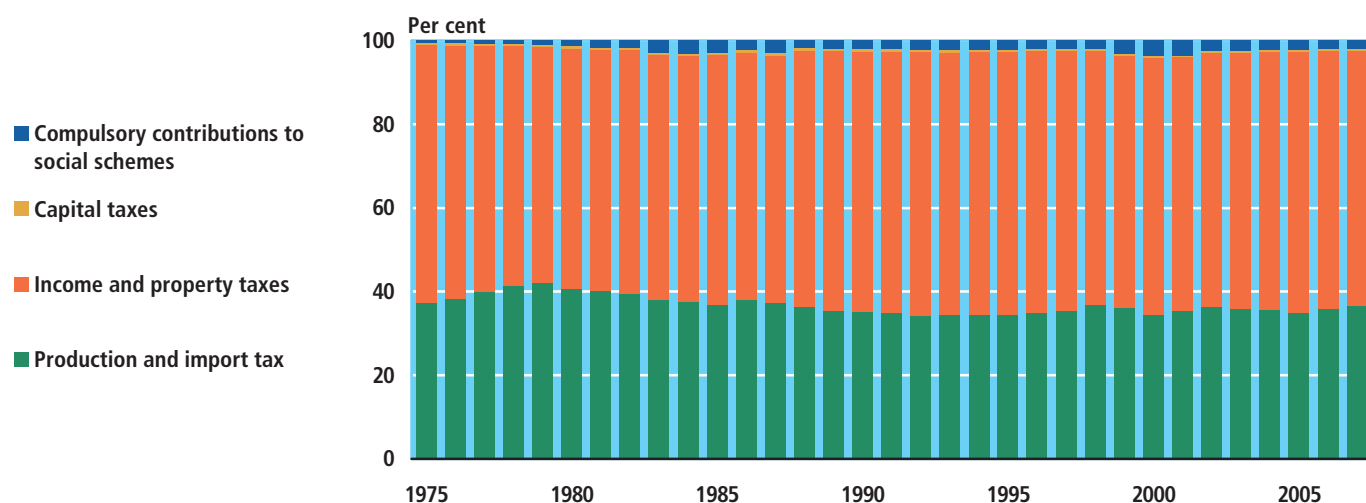
Income and property taxes account for the largest share of total taxes. Income and property taxes are taxes on incomes earned by individuals and enterprises (e.g. personal taxes, corporation tax, real interest tax), and taxes linked to the possession of property (e.g. vehicle excise duty).

Production and import taxes are other large items, which primarily comprise VAT and various selective excise duties. Some production and import taxes are used to influence the behaviour of people and companies (e.g. “green” taxes and duties).

The last two items, capital taxes and compulsory contributions to social schemes, are not significant in terms of revenue. The latter is important in other countries where many welfare benefits are funded by compulsory contributions and where social benefits are granted with reference to people's attachment to the labour market.

Figure 10

National accounts distribution of total taxes and duties



For further information visit www.statbank.dk/off3.

5. Distribution of tasks and burden between the sub-sectors

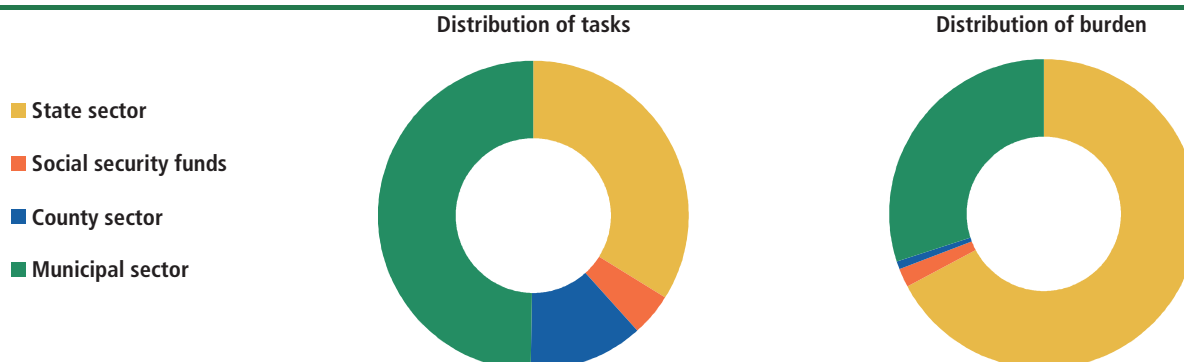
Division of responsibilities between the sub-sectors

The general government sector can be divided into the following sub-sectors: municipalities, regions, the state and social security funds. In Denmark, there is a high degree of division of responsibilities between the individual sub-sectors. This division of responsibilities can be described by distributing expenditure according to tasks and burden. The distribution of tasks shows expenditure according to the sector that is responsible for such tasks in relation to the public. The sector funding the expenditure is shown by the distribution of burden.

The state covers more of the expenditure than the division of responsibilities dictates. Regions (from 2007), social security funds, and especially municipalities cover less expenditure than is dictated by the division of responsibilities. This is because the state refunds the other sub-sectors for a number of costs, particularly statutory costs in the social area.

Figure 11

Distribution of tasks and burden between sub-sectors. 2007



6. International comparisons

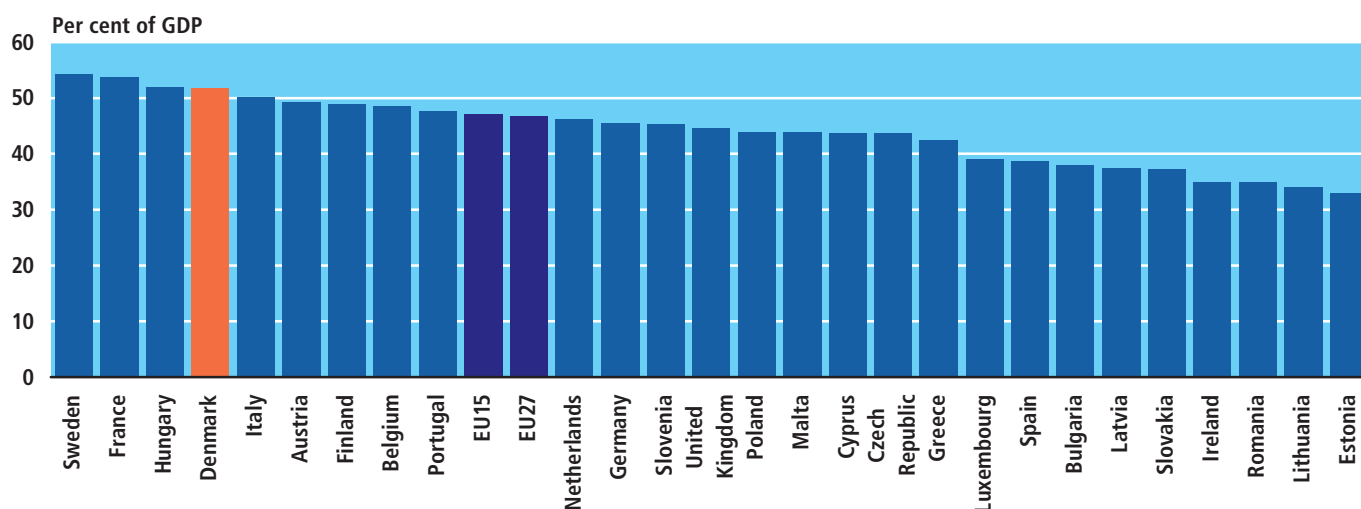
Size of the public sector in an EU with 27 members (EU27) in 2006

On 1 January 2007, the EU was enlarged by two new Eastern and Central European Countries: Bulgaria and Romania. The previous enlargement of the EU took place on 1 January 2004 and included the following countries: Poland, Czech Republic, Hungary, Slovakia, Estonia, Lithuania, Slovenia, Cyprus, and Malta. The total GDP of the 12 new EU Member States amounts to 747 billion euros, corresponding to 6.4 per cent of the GDP of the 15 "old" EU Member States (EU15).

There are in the EU great variations in the size of the public sector measured in terms of total public expenditure as a per cent of GDP, from 33.0 per cent (Estonia) to 54.3 per cent (Sweden). These variations may reflect either a political choice or the stage of development of the country. There is a tendency for the size of the public sector to increase concurrently with the development of a country. Consequently, the size of the public sector is greater in industrialized countries, compared to developing countries.

Figure 12

Public expenditure as a percentage of GDP in EU15 and EU27. 2006



Source: Eurostat.

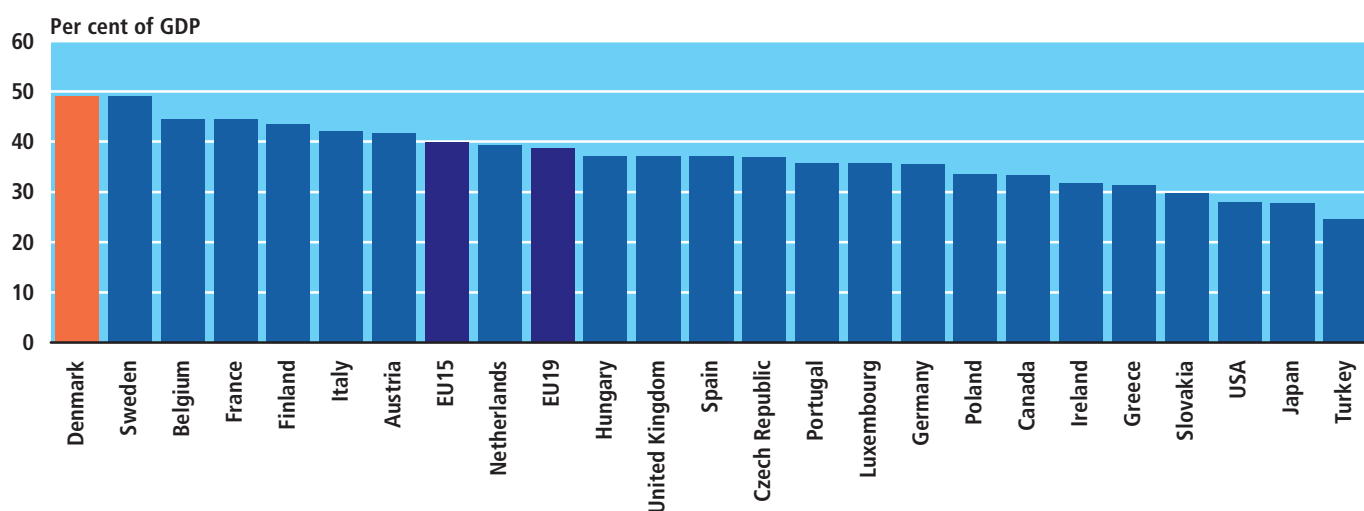
International comparison of taxes

Denmark accounts for the highest tax burden (taxes and duties as a per cent of GDP) among selected OECD countries.

Comparisons between countries should be made with caution, as the tax burden depends, for example, on whether income transfers (old-age pension, etc.) take place as net transfers, gross transfers or allowances. Net transfers are transfers that are tax free for the recipient, while gross transfers are subject to tax. In Denmark, gross transfers are most prevalent, which means that tax revenues are greater.

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Figure 13 Taxes and duties as a percentage of GDP. 2006



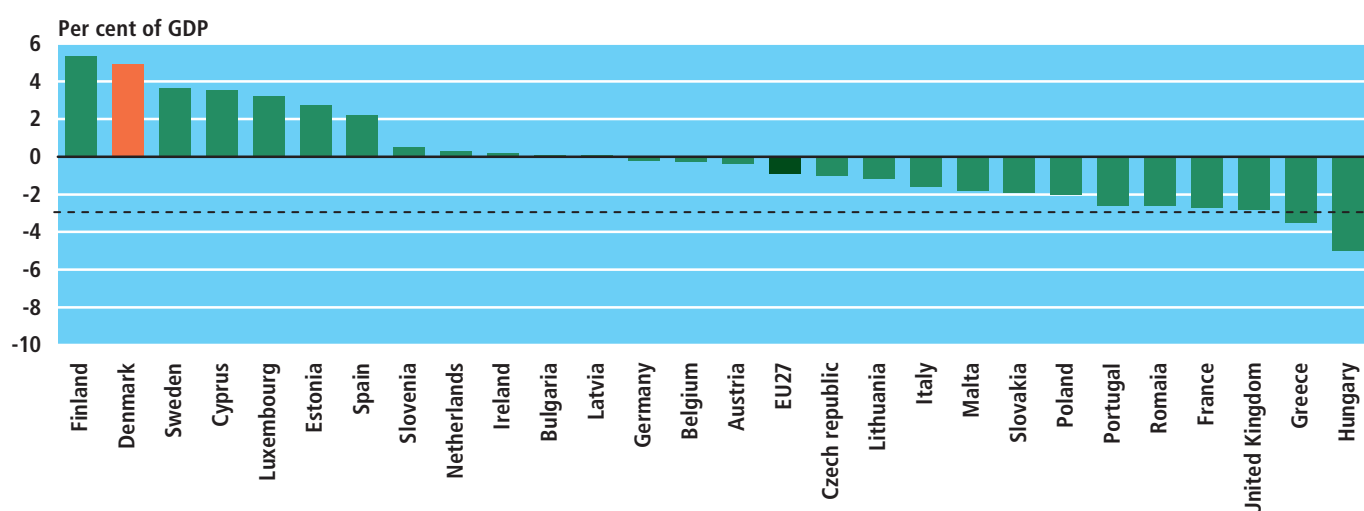
Note: EU15 and EU19 are non-weighted averages (the size of the countries has not been taken into account).
Source: OECD.

Public EMU deficits/surpluses and EMU debt in the EU

In the European Economic and Monetary Union (EMU) great importance is attached to sound public finances. The EMU criteria are a guideline for the fiscal-policy situation in the EU and cover the public EMU deficits/surpluses and EMU debt.

The EMU criteria prescribe that the deficit of the EU Member States must not exceed 3 per cent of GDP and EMU debt must not exceed 60 per cent of GDP.

Figure 14 EMU deficit (-) / EMU surplus (+) as a percentage of GDP in EU27. 2007



The total deficit for EU27 was 0.9 per cent. In 2007, the public EMU surplus was high in, e.g. Denmark, with 4.9 per cent of GDP and in Finland with 5.3 per cent of GDP.

There are two countries whose deficit is above the threshold of 3 per cent. These countries are Hungary and Greece with EMU deficit of 5.0 per cent and 3.5 per cent, respectively.

The total EMU debt of EU27 was 58.7 per cent of GDP in 2007. In other words, the average of EU27 is below the fixed limit of 60 per cent.

The EMU debt of Greece and Germany was high with 94.8 per cent and 65.1 per cent of GDP, respectively, while the EMU debt of Estonia and Luxembourg was low with 3.5 per cent and 7.0 per cent of GDP, respectively.

In 2007, Denmark's EMU debt was 26.2 per cent of GDP.

Figure 15

EMU debt as a percentage of GDP in EU27. 2007

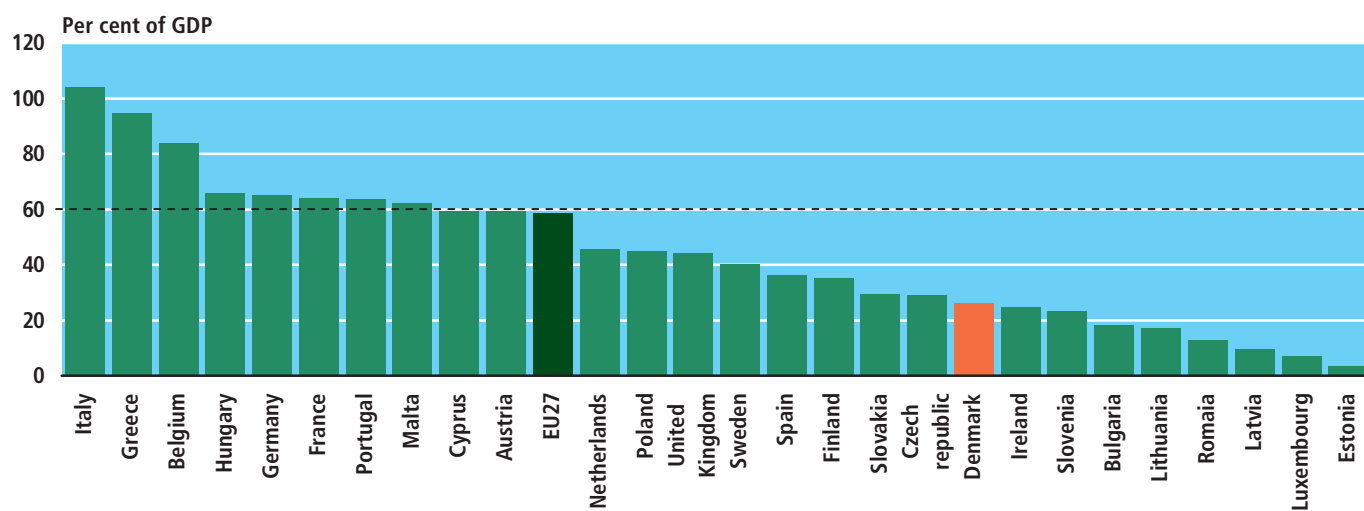


Table 401

Central government finance, summary

	2008*			2009*		
	Operating budget		Capital budget	Operating budget		Capital budget
	Expenditure	Revenue		Expenditure	Revenue	
	DKK mio.					
§ 1. Queen Margrethe II	65.9	-	-	69.3	-	-
§ 2. Members of the Royal House	21.7	-	-	23.7	-	-
§ 3. Danish Parliament	864.2	-	-	932.6	-	-
§ 5. Prime Minister's Department	121.8	-	-	124.2	-	-
§ 6. Royal Danish Ministry of Foreign Affairs	14 846.9	828.0	-	15 693.3	378.0	-74.2
§ 7. Ministry of Finance	8 569.8	1 479.0	150.9	7 234.8	2 045.0	237.7
§ 8. Ministry of Economics and Business Affairs	1 991.0	54.0	-	1 909.7	26.0	-
§ 9. Ministry of Taxation	5 337.2	1 110.5	-	5 643.0	1 123.0	-
§ 11. Ministry of Justice	13 185.6	1 870.0	-	14 101.1	1 870.0	-
§ 12. Ministry of Defence	19 776.1	20.1	978.7	20 887.9	17.9	1 196.0
§ 15. Ministry of Social Welfare	256 864.9	7.9	-	280 533.1	7.9	-
§ 16. Ministry of Health and Prevention	4 882.6	-	-	5 158.6	-	-
§ 17. Ministry of Employment	74 026.3	13 864.9	-	75 973.8	14 337.1	-
§ 18. Ministry of Refugee, Immigration and Integration Affairs	2 103.0	-	-	2 213.2	-	-
§ 19. Ministry of Science, Technology and Innovation	16 759.5	388.6	-	18 445.4	390.6	-
§ 20. Ministry of Education	42 525.8	23.8	-	44 450.7	29.4	-
§ 21. Ministry of Culture Affairs	5 813.6	135.0	12.0	6 051.9	76.5	12.7
§ 22. Ministry of Ecclesiastical Affairs	723.5	-	20.8	857.4	-	17.0
§ 23. Ministry of the Environment	1 995.9	80.8	108.9	2 069.6	70.7	101.1
§ 24. Ministry of Food, Agriculture and Fisheries	2 713.1	-	-13.8	2 812.8	-	9.9
§ 28. Ministry of Transport	6 218.6	921.1	6 309.8	6 661.4	968.6	7 136.2
§ 29. Ministry of Climate and Energy	1 455.9	12 351.2	-	4 552.2	7 049.6	-
§ 35. General reserves	11 047.2	3 000.0	-	11 500.2	2 000.0	-
§ 36. Pensions	18 019.3	-	-	19 562.7	-	-
Total	509 929.4	36 134.8	7 567.3	547 462.6	30 390.3	8 636.4
§ 37. Interests	23 870.3	6 539.8	•	27 953.4	12 573.8	•
§ 38. Taxes and duties	32 250.8	605 272.3	•	33 010.9	578 651.7	•
Total	566 050.5	647 946.9	7 567.3	608 426.9	621 615.8	8 636.4
Surplus	-	81 896.4	-7 567.3	•	13 188.9	-8 636.4
Operating, capital and lending budget	-	74 329.1	•	•	4 552.5	•
§ 40. Bond purchases. etc.	7 817.5	•	•	4 673.3	•	•
§ 41. Changes in investment portfolio. etc.	-	-1 620.6	•	•	306.1	•
§ 42. Repayment of central government debt	64 891.0	•	•	185.3	•	•
Total	72 708.5	72 708.5	•	4 858.6	4 858.6	•

Source: Appropriation Act 2009.

For further information visit www.statbank.dk/15 and www.oes-cs.dk/bevillingslove

Table 402 (page 1 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget		Accounts 2007	Budget 2008	Appropriation accounts 2009
		DKK mio.		
§ 1.	Queen Margrethe II	64.4	65.9	69.3
	1. Central government grants	64.4	65.9	69.3
§ 2.	Members of the Royal House	21.1	21.7	23.7
	1. Civil list (appanage)	21.1	21.7	23.7
§ 3.	Danish Parliament	862.5	864.2	932.6
	1. Expenditure in connection with the Danish Parliament	579.5	574.0	625.5
	2. The Ombudsman	46.6	49.1	53.1
	3. Auditing	179.8	185.2	194.9
	4. Pensions of the Danish Parliament	56.6	55.9	59.1
§ 5.	Prime Minister's Department	114.2	121.8	124.2
	1. Joint expenditure	114.2	121.8	124.2
§ 6.	Royal Danish Ministry of Foreign Affairs	13 608.0	14 846.9	15 693.3
	1. Foreign service, etc.	1 692.8	1 690.0	1 861.5
	2. International organizations	431.9	449.0	620.5
	3. Official assistance to developing countries	11 396.3	12 614.0	13 131.5
	4. Promotion of exports, internationalization and investment efforts	87.0	93.9	79.8
§ 7.	Ministry of Finance	9 203.0	8 569.8	7 234.8
	1. Public economics	5 378.1	4 658.2	3 174.8
	2. Greenland and the Faroe Islands	3 824.9	3 911.6	4 060.0
	Greenland	3 202.1	3 288.6	3 436.7
	The Faroe Islands	622.8	623.0	623.3
§ 8.	Ministry of Economics and Business Affairs	275.6	1 991.0	1 909.7
	1. Joint expenditure	119.6	180.4	232.8
	2. Industrial adjustment	365.7	349.1	372.7
	3. Industrial promotion and housing construction	-855.3	818.3	641.4
	5. Statistics	250.4	247.7	250.1
	6. Shipping	395.2	395.5	412.7
§ 9.	Ministry of Taxation	5 640.8	5 337.2	5 643.0
	1. Joint expenditure	224.7	153.9	221.2
	2. Administration	5 416.1	5 183.3	5 374.8
	3. IT of the Central Government	-	-	47.0
§ 11.	Ministry of Justice	13 382.7	13 185.6	14 101.1
	1. Joint expenditure	271.6	197.5	293.0
	2. Administration of police service	8 666.8	8 341.3	9 050.4
	3. Criminal administration system	2 509.6	2 549.6	2 721.3
	4. Administration of justice	1 934.7	2 097.2	2 036.4
§ 12.	Ministry of Defence	18 892.3	19 776.1	20 887.9
	1. Joint expenditure	145.9	-44.9	152.2
	2. Military defence	18 001.5	19 018.1	19 898.2
	3. Civil activities	247.7	263.6	279.1
	4. Rescue operations	477.7	521.4	540.3
	5. Conscientious objectors	19.5	17.9	18.1

Source: Appropriation Act 2009.

For further information visit www.statbank.dk/15 and www.oes-cs.dk/bevillingslove

Table 402 (page 2 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget	Accounts 2007	Budget 2008	Appropriation accounts 2009
	DKK mio.		
§ 15. Ministry of Social Welfare	241 773.1	256 864.9	280 533.1
1. Joint expenditure	3 763.4	3 140.6	3 358.9
2. Child benefits, total	2 791.7	2 678.1	2 744.8
Child benefits	2 117.4	2 167.8	2 198.7
Other benefits for children	425.4	436.6	469.1
Development of offers of day care	248.9	73.7	77.0
3. Individual Housing benefits	7 500.9	7 712.7	7 880.9
Pensioners' Housing benefits	6 319.5	6 488.0	6 652.0
Other Individual Housing benefit	1 424.2	1 498.0	1 513.2
Instalments, depreciations, etc. for rent allow- ance loans and residents' deposit loans, etc.	-242.8	-273.3	-284.3
4. Cash benefits	1 318.4	1 365.2	1 614.4
Temporary cash benefits, etc.	168.2	174.1	178.6
Help to refugees	80.7	77.9	104.9
Benefits for the care of children	908.2	898.1	1 077.3
Benefits for the care of disabled adults	164.0	213.1	251.6
Survivor's benefits	-2.7	2.0	2.0
5. Subsidized residential construction, urban renewal and housing areas,	-3 131.3	1 938.6	1 818.2
Non-profit housing construction	158.8	1 628.3	1 459.9
Private housing construction	115.7	76.9	114.8
Urban renewal and residential	206.1	233.4	243.5
Provisions for non-profit housing construction and housing cooperative dwellings	-2 730.2	-	-
Provisions for private housing construction	-532.8	-	-
Provisions for urban renewal and redevelop- ment	-348.9	-	-
6. Benefits for and care of the disabled	65.6	90.7	72.7
7. Other social security schemes	1 244.6	1 646.9	1 542.9
Reception centres	397.5	390.2	440.9
Subsidies for full or partial compensation of travelling expenses, to and from Greenland	0.4	0.4	0.4
Benefits for psychiatric patients who are not hospitalised	152.6	205.7	246.7
Benefits for socially maladjusted groups	694.1	1 050.6	854.9
8. Social security pension payments	93 172.7	96 931.7	101 373.6
Old-age pension	81 523.5	84 963.3	89 380.4
Highest and intermediate early retirement pension	13 718.3	13 188.3	12 856.0
Ordinary early retirement pension	3 166.0	3 096.4	2 918.3
Personal pension supplement	805.9	787.8	819.0
ATP contribution on early retirement pension and supplementary pension	434.2	442.3	530.8
Reservation, early retirement pension reform	0.9	-	-
Transfers from the Social Pension Fund	-9 840.0	-9 830.0	-10 150.0
Early retirement pension	3 363.9	4 283.6	5 019.1
9. Grants, etc. to local governments	135 047.1	141 360.4	160 126.7
Grants to local governments	116 743.7	124 067.4	141 431.1
Settlement of VAT expenditure on the budget of municipalities	18 303.4	17 293.0	18 695.6
§ 16. Ministry of Health and Prevention	4 538.4	4 882.6	5 158.6
1. Joint expenditure	734.1	648.6	983.2
2. Prevention	200.7	244.2	256.9
3. Education and research	334.2	292.7	259.1
4. The primary health service	70.4	81.2	93.8
5. Hospitals, etc.	3 199.0	3 615.9	3 565.6

Table 402 (page 3 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget	Accounts 2007	Budget 2008	Appropriation accounts 2009
	DKK mio.		
§ 17. Ministry of Employment	71 093.7	74 026.3	75 973.8
1. Joint expenditure	132.0	154.3	151.6
2. Working environment	988.9	1 128.4	1 156.0
3. Labour market-related social assistance	53 896.9	54 950.0	55 038.9
Joint expenditure	245.7	662.7	897.0
Unemployment benefit	11 595.5	10 568.7	10 300.0
Early retirement pay	21 948.6	23 483.0	22 830.0
costs	3 373.4	3 096.4	3 198.4
Maternity benefits	9 257.6	9 676.4	9 857.4
Sickness benefits	7 154.0	7 023.0	7 386.1
Repayments	322.1	439.8	570.0
4. Labour-market services	16 075.9	17 793.6	19 627.3
Joint expenditure	110.9	114.4	100.7
Employment efforts, operation	863.7	970.1	1 003.6
Active employment efforts	12 390.9	13 944.7	15 877.3
Active social policy	2 234.7	2 287.4	2 056.2
Other employment-creating schemes	475.7	477.0	589.5
§ 18. Ministry of Refugee, Immigration and Integration Affairs	2 085.6	2 103.0	2 213.2
1. Joint expenditure	403.2	447.9	498.4
2. Asylum applicant	439.3	431.3	460.4
3. Integration	1 243.1	1 223.8	1 254.4
Integration programme and Danish classes	990.2	966.8	1 010.6
Efforts concerning integration on the labour market	116.3	118.3	111.3
Efforts concerning building areas	74.0	54.3	39.0
Other integration initiatives etc.	62.6	84.4	93.5
§ 19. Ministry of Science, Technology and Innovation	15 147.4	16 759.5	18 445.4
1. Joint expenditure	190.0	522.9	744.0
2. Research and further education	11 813.5	12 585.6	13 581.5
3. Danish Research Council and research training	1 855.6	2 486.2	2 874.1
4. Research institutions	467.7	172.5	168.6
5. Information technology, telecommunications	67.8	118.1	186.4
6. Competence and technology	752.8	874.2	890.8
§ 20. Ministry of Education	39 087.6	42 525.8	44 450.7
1. Administration, etc.	1 102.5	1 469.9	1 639.5
2. Basic school	2 395.6	2 268.5	2 368.4
3. Vocationally-oriented youth education	6 166.3	6 655.6	6 804.9
4. General and vocational upper-secondary education	7 942.4	8 375.1	9 064.2
5. Other youth education, etc.	412.6	469.1	491.5
6. Further education, etc.	4 529.0	4 409.2	4 815.8
7. Community education and adult, and further education and training	3 511.0	4 231.5	4 149.6
8. Cross-disciplinary and international activities	717.0	1 010.4	1 332.4
9. Assistance schemes, etc.	12 311.2	13 636.5	13 784.4
State Education Fund's financial assistance to students	10 709.3	11 414.3	11 481.4
Transport assistance	245.4	220.2	279.9
Adult education assistance	336.4	835.7	697.0
Other assistance schemes	1 020.1	1 166.3	1 326.1

Table 402 (page 4 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget	Accounts 2007	Budget 2008	Appropriation accounts 2009
	DKK mio.		
§ 21. Ministry of Culture Affairs	5 269.6	5 813.6	6 051.9
1. Joint expenditure	643.9	703.4	725.6
2. Artistic and literary activities	2 091.7	2 319.4	2 423.4
Financial assistance to artists, authors, etc.	645.5	682.3	708.3
Music	231.6	235.8	249.6
Theatres	903.9	1 039.1	1 089.4
Films	310.7	362.2	376.1
3. Preservation and presentation of the cultural heritage	1 755.3	1 862.0	1 942.6
Libraries	696.2	740.9	773.9
Archives, etc.	163.8	238.5	231.3
Museums, ancient monuments, protected buildings etc.	895.3	882.6	937.4
4. Further education	839.6	885.1	928.3
5. Sports and leisure-time facilities	11.7	39.6	38.7
6. Radio and TV	-72.6	4.1	-6.7
§ 22. Ministry of Ecclesiastical Affairs	616.1	723.5	857.4
1. Joint expenditure	53.6	59.3	61.0
2. The Danish National Church	562.5	664.2	796.4
§ 23. Ministry of Environment	1 722.6	1 995.9	2 069.6
1. Joint expenditure	294.3	271.7	199.3
2. Environmental protection	258.2	384.7	402.0
3. Environmental surveys	148.4	133.5	155.5
4. Urban and Landscape management, etc.	442.0	582.4	568.3
5. Forest and nature management, etc.	484.8	510.0	558.1
6. Map production	94.9	113.6	186.4
§ 24. Ministry of Food, Agriculture and Fisheries	2 744.8	2 713.1	2 812.8
1. Joint expenditure	169.0	166.3	184.2
2. General farming and fishing	782.3	949.9	905.7
3. Control, combating of diseases and research	1 750.5	1 600.1	1 726.1
4. Market schemes	43.0	-3.2	-3.2
§ 28. Ministry of Transport	6 426.6	6 218.6	6 661.4
1. Joint expenditure	385.2	221.1	310.6
2. Road traffic	348.3	395.1	403.3
3. Aviation and meteorology	126.6	70.4	-13.6
4. Ports, coasts and ferry services	268.4	264.9	267.1
5. Railway traffic	5 298.1	5 267.1	5 694.0
§ 29. Ministry of Climate and Energy	1 210.9	1 455.9	4 552.2
1. Joint expenditure	17.2	87.9	132.2
2. Energy	878.9	1 064.0	4 090.2
3. Meteorology	176.1	174.3	190.2
4. Geology, research and surveys	138.7	129.7	139.6
§ 35. General reserves	7 903.6	11 047.2	11 500.2
Reserves, etc.	-	2 687.2	2 750.2
VAT rebates	7 903.6	8 360.0	8 750.0

Table 402 (page 5 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget	Accounts 2007	Budget 2008	Appropriation accounts 2009
	DKK mio.		
§ 36. Pensions	16 853.1	18 019.3	19 562.7
1. Civil servants' pensions	5 151.0	5 293.9	5 661.9
2. Employees with civil servants' pensions Public limited companies, public utilities etc.	2 817.3	3 011.3	3 164.4
3. State-guarantees pension schemes	7 507.1	8 289.0	9 273.4
4. Pension schemes excl. public servants' pensions	-0.2	-0.7	-0.7
5. Indexed pension schemes	1 333.9	1 370.0	1 400.0
6. Administrative expenditure, etc.	44.0	55.8	63.7
§ 37. Interests	26 573.6	23 870.3	27 953.4
1. Interest on central government debt	23 620.3	21 647.8	25 108.6
Domestic central government debt	20 980.4	18 098.4	21 291.8
Foreign central government debt	2 639.9	3 549.4	3 816.8
2. Regulation of provisions	2 953.3	2 222.5	2 844.8
§ 38. Taxes and duties	25 702.9	32 250.8	33 010.9
1. Taxes on income and wealth	13 307.5	13 775.0	14 250.0
Family allowance	13 307.5	13 775.0	14 250.0
2. Customs and excise duties	-59.5	-60.0	-75.0
Duties on motor vehicles	-59.5	-60.0	-75.0
4. EU schemes	16 529.2	18 171.2	18 391.0
6. Transfer to other sections	-4 074.3	364.6	444.9
Total current expenditure, net	530 814.2	566 050.5	608 426.9

Table 403 **Central government debt and borrowing**

	1995	2000	2005	2007*
	per cent of GDP			
Total central government debt¹	75.5	55.0	39.3	27.9
Domestic debt	63.7	48.4	33.4	23.8
Foreign debt	11.8	6.6	5.9	4.1
	DKK mio.			
Total central government borrowing	149 876	76 095	46 446	13 115
Domestic debt	137 173	65 672	30 925	2 917
Foreign debt	12 703	10 423	15 521	10 198

¹ Government gross debt, nominal values.

Table 404

Central government assets and liabilities

	2006	2007	
	31 December	1 January	31 December
	DKK mio.		
Assets, total	645 398.5	658 580.3	734 987.9
Fixed assets	304 348.1	311 384.6	332 001.1
Intangible assets	3 049.8	3 083.3	3 233.0
Tangible assets	146 030.6	173 624.5	188 321.4
Financial assets	155 267.8	134 676.7	140 446.8
Central government bonds for cost-based grants	154.5	1 213.7	1 218.1
Credits and long-term claims	106 443.3	84 599.2	89 020.6
Loss on bond issue, government loans	-145.7	-145.7	909.4
Securities and capital investment	48 815.7	49 009.5	49 298.7
Current assets	193 808.2	199 953.4	255 599.3
Inventories	16 409.3	16 409.5	16 735.3
Work in progress for the account of others	181.5	177.1	263.7
Debtors	21 636.2	21 573.7	37 190.5
Accruals and deferred income	2 716.9	2 993.2	4 058.5
Trade debtors concerning binding commitments	21 110.2	21 110.2	21 795.0
Trade debtors with the Export Credit Fund	51.5	51.5	688.6
Technical debtors counterbalancing long-term debt with the government's corporate payment system	1 978.3	1 978.3	37 416.5
Other debtors	11 355.7	11 527.0	12 853.5
Accounts with Danmarks Nationalbank	67 592.9	67 592.9	84 317.7
Ministry of Finance's ordinary account	67 586.3	67 586.3	84 320.3
Government institutions' accounts with DK's Nationalbank	6.6	6.6	-2.6
Liquid funds	50 775.7	56 540.0	40 280.0
Government institutions' liquid funds	1 784.5	7 548.8	1 867.7
Liquid transfers in transit in the bank system on 31 Dec.	48 991.2	48 991.2	38 412.3
Other assets	147 242.2	147 242.2	147 387.4
Assets of special funds	147 242.2	147 242.2	147 387.4
Social Pension Fund	139 935.0	139 935.0	135 495.4
Danish National Advanced Technology Foundation	4 751.2	4 751.2	6 704.6
Other funds	2 556.0	2 556.0	5 187.3
Liabilities, total	645 398.5	658 580.3	734 987.9
Net capital	-224 916.4	-206 952.4	-83 084.6
Balance	-224 916.4	-206 952.4	-83 084.6
Provisions for liabilities	99 143.7	98 500.0	93 576.8
Provision for liabilities concerning government operation	2 001.5	2 109.1	2 002.9
Binding commitments	97 142.1	96 390.9	91 573.9
Long-term debt	582 419.4	592 879.6	532 752.6
Domestic government debt	454 417.6	454 417.6	402 040.1
Foreign government debt	79 818.9	79 818.9	68 642.2
Period interest on government debt	1 760.4	1 760.4	1 699.0
Mortgage debt	24.4	24.4	77.7
Other long-term debt	44 318.3	54 834.2	58 250.5
Donations	2 079.9	2 024.1	2 043.1
Short-term debt	41 509.6	26 910.9	44 355.7
Prepayments received for work in progress	304.4	225.8	628.8
Monetary liabilities concerning holiday pay	4 880.3	4 938.5	4 996.4
Suppliers of goods and services	14 253.5	12 445.7	15 516.3
Accruals and deferred income	1 198.6	1 270.2	610.4
Account with special funds	5.5	5.5	-
Debt to the Export Credit Fund	3 247.3	3 247.3	3 534.2
Renounced commitment	203.8	1 312.2	1 897.0
Liabilities concerning non-governmental deposits with the government's corporate payment system	9 161.1	9 161.1	9 940.7
Other short-term debt	8 255.0	-5 695.4	7 232.0
Other liabilities	147 242.2	147 242.2	147 387.4
Capital for special funds	147 242.2	147 242.2	147 387.4

Source: Government accounts 2007.

For further information visit www.statbank.dk/15

Table 405

Central government net borrowing requirement

	2006*	2007*
	DKK mio.	
Net borrowing requirement	-90 239	-82 780
+Discount on new issue, foreign loans	0	1
+Revaluation of foreign loans, etc.	-1 371	2 399
+Discount on new issues, domestic loans	1 029	1 446
+Changes in the social pension fund stock of government loans	-476	-3 436
=Change in central government debt	-91 056	-82 370
Total indebtedness of central government per 31 December	338 172	255 802
Total domestic debt, net	257 970	186 884
Bonded debt, total	411 379	382 104
a. Ordinary bonds	428 796	403 039
b. Short-term debt certificates	-	-
c. Premium bonds	200	200
d. Swaps	-17 617	-21 135
The Social Pension Fund stock of government bonds	-125 111	-128 547
Liabilities to Danmarks Nationalbank, net	-70 958	-86 333
Treasury bills	42 660	19 660
Total foreign bonded debt, net	79 823	68 642
Total domestic and foreign borrowing¹	1 334	3 610
Repayment of domestic and foreign loans, total	91 600	79 200
a. Repayment of domestic loans	78 600	58 500
b. Repayment of foreign loans	13 000	20 700
Domestic borrowing, total	-1 089	-13 808
a. Ordinary bonds	16 168	2 917
b. Borrowing from Danmarks Nationalbank	-17 257	-16 725
Foreign borrowing	2 423	10 198

¹ At nominal value.

Source: Government accounts.

Table 406

Expenditure and revenue of social security funds

	Unemployment insurance funds		Employees' Guarantee Funds		All social security funds	
	2007*	2008*	2007*	2008*	2007*	2008*
Current expenditure	48 489	46 002	305	719	48 794	46 721
Consumption expenditure	3 026	3 033	33	47	3 059	3 080
Real interest, etc.	-	-	1	4	1	4
Income transfers to households	32 214	29 840	271	668	32 485	30 508
Income transfers to central government	13 249	13 129	-	-	13 249	13 129
Current revenue	50 065	48 320	441	335	50 506	48 655
Interests and dividends, etc.	112	102	42	51	154	153
Compulsory contributions	16 409	16 900	227	170	16 636	17 070
Transfers from central government	33 544	31 317	-	-	33 544	31 317
Other current transfers	-	1	172	114	172	115
Current surplus (gross saving)	1 576	2 318	136	-384	1 712	1 934
Capital outlays, net	1 692	1 928	-	-	1 692	1 928
Overall surplus (net lending)	-116	390	136	-384	20	6

For further information visit www.statbank.dk/off3

Table 407

Regions account. 2007

	Current account		Capital account		Current- and capital account ¹ Net	Taxes Net	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
	DDK mio.						
All regions	98 707	15 761	2 752	36	85 661	69 485	16 065
Region Hovedstaden	32 078	5 536	994	0	27 537	22 390	4 906
Region Sjælland	14 524	1 582	262	12	13 192	10 758	2 566
Region Syddanmark	20 686	3 303	438	8	17 813	14 772	3 516
Region Midtjylland	21 452	3 951	793	11	18 284	14 308	3 447
Region Nordjylland	9 966	1 389	264	5	8 835	7 257	1 629

Anm : Expenditure is exclusive VAT.

¹ Including state refunds.

 For further information visit www.statbank.dk/regr31

Table 408

Regions expenditures and financing. 2007

	Region Hoved- staden	Region Sjælland	Region Syd- danmark	Region Midt- jylland	Region Nord- jylland	All regions
	DDK mio.					
Health care, total	29 881	13 244	18 695	19 318	8 931	90 069
Health care system	22 779	9 860	13 889	14 419	6 513	67 460
Medial insurance etc.	6 266	3 023	4 320	4 341	2 113	20 064
Other expenditures	217	35	98	184	195	728
Proportion of joint purpose and administration	610	313	328	372	101	1 724
Proportion of interests	9	13	60	3	8	94
Social and special education, total	928	684	1 276	1 323	648	4 858
Social offers and special education	863	650	1 187	1 260	628	4 588
Other expenditures	21	9	24	16	11	80
Proportion of joint purpose and administration	22	15	38	47	7	128
Proportion of interests	21	11	28	-	2	62
Regional development, total	614	327	285	350	205	1 780
Public transport	393	221	127	179	106	1 026
Cultural services	4	2	3	3	1	13
Industrial development	71	26	28	80	23	227
Education	4	0	1	4	20	29
Environment	112	59	53	61	42	327
Other expenditures	8	11	57	16	11	103
Proportion of joint purpose and administration	16	7	16	6	3	48
Proportion of interests	6	0	-	-	-	6
Joint purpose and administration, total¹	692	290	491	464	191	2 128
Transfers of interests	-37	-20	-61	-3	-8	-129
Current expenditures, gross	32 078	14 524	20 686	21 452	9 966	98 707
Hospitals, capital	861	222	413	586	241	2 323
Social offers and special education, capital	2	11	20	129	23	185
Other capital expenditures	131	29	5	79	-	244
Current- and capital expenditures, gross	33 073	14 786	21 124	22 245	10 230	101 458
Current revenues, hospitals	4 271	679	1 434	1 993	435	8 812
Current revenues, social offers and special education	342	535	1 341	1 311	696	4 226
Other current revenues	767	80	87	243	93	1 270
Capital revenues	0	12	8	11	5	36
Current- and capital expenditures, net	27 692	13 480	18 254	18 687	9 000	87 114
Interest, expenditures	191	53	121	50	41	456
Interest, revenues	156	33	61	47	32	329
State refunds	629	288	441	403	165	1 926
Settlement of VAT, net	473	-	0	-	-	472
Financing	27 570	13 213	17 874	18 287	8 844	85 787
Financing, total	27 570	13 213	17 874	18 287	8 844	85 787
Of which:						
Grants from the state	22 390	10 761	14 778	14 308	7 260	69 497
Municipalities contributions	4 906	2 566	3 516	3 447	1 629	16 065
Raising of loans, net ²	-573	1 794	2 148	86	771	4 225
Financial changes ³	847	-1 908	-2 568	446	-816	-4 000

Note: The regions raising of loans and financial changes are calculated figures, see note 2 and 3.

¹ Primarily non-divided expenditures to civil servant pensions. ² Net raising loans are calculated by the regions opening balance and the balance 2007 at the end of the year. ³ The financial changes are calculated as a residual in comparison to the total net expenditures to financing.

For further information visit www.statbank.dk/regr31

Table 409

Regions current- and capital accounts. 2007

	Health	Social services and special education	Regional development	Joint purpose and administration	Interests etc.	Total
	DDK mio.					
Net expenditure, total	83 514	33	1 598	2 098	-129	87 114
Gross expenditure, total	92 464	5 049	1 782	2 293	-129	101 458
Compensation of employees¹	39 761	3 625	226	928	-	44 540
Intermediate consumption	12 649	388	26	261	-	13 323
Food	426	84	1	12	-	524
Fuels and lubricants	920	73	4	10	-	1 008
Purchase of land and buildings	20	-	-	-	-	20
Acquisitions	1 355	37	1	61	-	1 454
Other consumption goods	9 928	194	19	177	-	10 318
Services etc.	19 110	800	396	1 169	-	21 475
VAT-exempt services	7 793	308	147	137	-	8 386
Building contractors and craftsmen	2 167	236	49	136	-	2 587
Payments to the state	100	0	-	-	-	100
Payments to municipalities	110	0	-	3	-	113
Payments to regions	4 575	-1	-	3	-	4 576
Other services	4 366	257	200	891	-	5 714
Grants and transfers	19 484	26	1 077	2 013	-	22 600
Civil servant pensions	7	0	-	1 949	-	1 956
Other transfers to persons	19 472	23	-	30	-	19 526
Other grants and transfers	5	3	1 077	33	-	1 118
Financial expenditures	1	-	-	-	-	1
Internal expenditure and revenue	1 459	210	56	-2 077	-129	-481
Regarding compensation of employees	-12	-1	0	0	-	-13
Regarding intermediate consumption	791	3	0	1	-	795
Regarding services	2 605	249	56	-1 949	-129	833
Internal revenue	-1 926	-41	-	-130	-	-2 096
Gross revenue, total	8 951	5 015	184	194	-	14 344
Revenue	8 784	4 998	183	195	-	14 160
Rent received	103	14	-	2	-	119
Sales of goods and services	977	171	0	15	-	1 164
Payments from the state	481	37	142	11	-	671
Payments from municipalities	450	4 654	-	1	-	5 106
Payments from regions	5 370	10	4	10	-	5 394
Other revenue	1 404	111	37	155	-	1 706
Financial revenues²	166	18	1	-	-	185
Financial revenue	-	-	1	-	-	1
Grants from municipalities	-	-	-	-	-	-
State refunds	166	18	-	-	-	184
Other financial revenue	-	-	-	-	-	-

Note: Current- and capital expenditure is exclusive VAT.

¹ Income deducted from the Daily Cash Benefits Fund. ² Inclusive state refunds.

For further information visit www.statbank.dk/regr11

Table 410 (page 1 of 2) **Municipalities account. 2007**

	Current account		Capital account		Current- and capital account ¹ Net	Taxes Net	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
	DDK mio.						
All municipalities	342 599	108 460	20 617	8 372	246 385	201 230	42 464
Region Hovedstaden	107 605	32 158	5 881	2 351	78 976	72 092	6 503
Copenhagen	32 764	8 729	1 186	570	24 650	21 121	4 325
Frederiksberg	5 210	1 386	259	114	3 969	4 182	-272
Albertslund	2 382	867	145	12	1 647	1 082	504
Allerød	1 409	347	44	38	1 068	1 267	-216
Ballerup	3 483	1 046	156	93	2 500	2 234	406
Bornholm	2 814	871	75	14	2 004	1 348	683
Brøndby	2 547	784	79	61	1 781	1 307	552
Dragør	691	127	20	44	540	665	-91
Egedal	2 200	550	192	94	1 748	1 729	-94
Fredensborg	2 625	851	98	39	1 833	1 739	50
Frederikssund	2 686	808	90	58	1 910	1 758	267
Furesø	2 249	521	117	185	1 660	2 000	-135
Gentofte	4 433	1 628	703	149	3 359	4 120	-1 564
Gladsaxe	4 524	1 665	325	77	3 107	2 718	304
Glostrup	1 548	559	103	58	1 034	917	114
Gribskov	2 420	702	203	51	1 870	1 594	165
Halsnæs	2 128	670	155	17	1 596	1 106	355
Helsingør	4 411	1 595	142	201	2 757	2 536	383
Herlev	1 853	562	79	4	1 366	1 069	277
Hillerød	3 668	1 551	386	152	2 351	2 082	57
Hvidovre	3 240	820	177	28	2 569	2 025	510
Høje-Taastrup	3 209	908	184	61	2 424	1 931	491
Hørsholm	1 363	359	80	51	1 033	1 426	-425
Ishøj	1 750	651	137	7	1 229	704	476
Lyngby-Taarbæk	3 169	870	185	73	2 410	2 694	-367
Rudersdal	3 273	1 062	231	7	2 435	3 251	-873
Rødovre	2 597	810	92	8	1 872	1 437	425
Tårnby	2 289	687	183	45	1 741	1 496	232
Vallensbæk	672	172	54	40	514	554	-38
Region Sjælland	51 220	16 694	2 747	1 019	36 254	28 727	7 094
Faxe	2 072	650	95	22	1 496	1 240	283
Greve	2 633	730	180	79	2 004	1 881	68
Guldborgsund	3 989	1 336	188	72	2 770	1 900	818
Holbæk	4 149	1 373	221	69	2 928	2 269	616
Kalundborg	3 286	1 168	153	33	2 239	1 743	507
Køge	3 443	983	205	61	2 604	1 975	553
Lejre	1 444	390	89	15	1 128	1 023	50
Lolland	3 655	1 211	103	6	2 541	1 581	988
Næstved	4 864	1 591	361	199	3 434	2 686	671
Odsherred	2 275	715	156	22	1 694	1 258	318
Ringsted	2 069	711	216	95	1 479	1 131	278
Roskilde	5 237	1 843	288	166	3 516	3 455	59
Slagelse	5 057	1 785	129	48	3 352	2 469	980
Solrød	1 019	239	45	8	818	866	-42
Sorø	1 811	586	145	41	1 329	1 039	249
Stevns	1 244	391	63	37	879	756	135
Vordingborg	2 972	993	110	46	2 043	1 455	561

Note: Expenditure is exclusive VAT.

¹ Including state refunds.For further information visit www.statbank.dk/regk31

Table 410 (page 2 of 2) **Municipalities account. 2007**

	Current account		Capital account		Current- and capital account ¹ Net	Taxes Net	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
DDK mio.							
Region Syddanmark	73 241	23 208	4 202	1 929	52 307	39 670	12 279
Assens	2 430	708	143	54	1 811	1 398	439
Billund	1 488	438	102	43	1 110	866	235
Esbjerg	8 197	3 192	256	154	5 108	3 892	1 336
Fanø	188	60	17	5	141	125	14
Fredericia	3 356	1 246	431	314	2 228	1 750	474
Faaborg-Midtfyn	3 041	915	129	48	2 207	1 659	515
Haderslev	3 411	1 047	134	59	2 439	1 897	598
Kerteminde	1 405	448	91	50	997	797	198
Kolding	5 126	1 422	354	164	3 895	3 185	666
Langeland	966	283	28	10	702	430	255
Middelfart	2 275	775	111	49	1 561	1 273	282
Nordfyns	1 607	412	61	24	1 233	925	305
Nyborg	1 836	486	71	38	1 383	1 066	360
Odense	11 566	3 447	572	145	8 545	6 258	2 172
Svendborg	3 818	1 290	174	80	2 622	1 907	666
Sønderborg	4 271	1 212	208	37	3 230	2 489	722
Tønder	2 535	831	128	37	1 796	1 206	531
Varde	2 923	936	224	50	2 161	1 595	446
Vejen	2 263	620	168	69	1 741	1 258	471
Vejle	6 375	2 107	601	415	4 454	3 570	826
Ærø	446	146	44	7	336	194	121
Aabenraa	3 719	1 189	154	76	2 608	1 930	649
Region Midtjylland	74 286	24 478	6 023	2 522	53 309	41 918	10 481
Favrskov	2 403	669	178	134	1 779	1 503	302
Hedensted	2 356	645	208	151	1 768	1 457	313
Herning	5 015	1 642	424	180	3 617	2 808	705
Holstebro	3 216	975	188	108	2 322	1 879	473
Horsens	4 938	1 621	602	175	3 743	2 674	820
Ikast-Brandø	2 301	763	135	86	1 587	1 258	414
Lemvig	1 307	396	62	16	957	699	273
Norddjurs	2 441	743	132	44	1 785	1 215	482
Odder	1 186	353	135	40	928	712	151
Randers	5 959	2 008	259	213	3 997	3 063	1 034
Ringkøbing-Skjern	3 210	956	192	110	2 336	1 857	465
Samsø	292	95	38	1	234	134	76
Silkeborg	5 086	1 701	360	88	3 657	3 023	595
Skanderborg	3 185	1 086	237	64	2 272	1 914	288
Skive	2 769	805	149	57	2 055	1 545	506
Struer	1 297	417	126	36	970	726	198
Syddjurs	2 339	652	127	36	1 778	1 381	317
Viborg	5 211	1 418	307	221	3 878	3 128	745
Århus	19 775	7 532	2 165	761	13 647	10 943	2 325
Region Nordjylland	36 247	11 922	1 765	551	25 539	18 822	6 107
Brønderslev	2 261	814	100	34	1 513	1 091	441
Frederikshavn	3 863	1 096	88	52	2 804	2 017	733
Hjørring	4 112	1 215	183	33	3 047	2 117	785
Jammerbugt	2 350	737	75	28	1 660	1 221	409
Læsø	185	62	22	9	136	70	55
Mariagerfjord	2 481	739	81	28	1 794	1 334	447
Morsø	1 320	393	94	35	986	682	277
Rebild	1 560	462	87	39	1 145	915	239
Thisted	2 722	832	199	42	2 046	1 409	536
Vesthimmerlands	2 360	715	152	44	1 754	1 174	508
Aalborg	13 033	4 858	684	206	8 652	6 792	1 678

Table 411

Municipalities current and capital account, net. 2007

Sum of municipalities situated in	Region Hoved- staden	Region Sjælland	Region Syd- danmark	Region Midt- jylland	Region Nord- jylland	All regions
	DKK mio.					
Current item total, net	86 819	40 612	59 574	58 901	28 765	274 671
Children and young people	26 863	12 488	17 049	17 982	8 293	82 674
Primary and lower secondary etc. ¹	13 510	7 276	10 078	10 238	4 980	46 081
Day care and clubs for children and young people	9 647	3 386	4 593	5 515	2 116	25 258
Preventative measures for children and young people with special needs	1 083	529	581	655	343	3 191
Residential care and foster homes etc. ²	2 623	1 297	1 797	1 574	853	8 144
Elderly and adult with special needs	17 069	7 690	11 623	11 492	6 179	54 053
Care etc. of elder and handicapped ³	10 724	4 840	7 407	7 489	4 009	34 469
Preventative measures for elder and handicapped	664	336	542	564	236	2 342
Residential care to elder and adults with special needs ⁴	3 869	1 541	2 261	2 152	1 222	11 046
Relief measures, consumer goods, interior design, travel expenses	978	581	806	678	383	3 426
Activity- and gathering offers and protected employment	833	392	606	610	328	2 769
Health expenses	4 416	2 011	2 966	2 961	1 328	13 682
Liability services	19 724	10 616	16 651	16 098	7 497	70 586
Other areas	18 746	7 807	11 286	10 369	5 469	53 677
State refunds, total	11 372	6 085	9 541	9 093	4 440	40 531
Capital items total, net	3 530	1 728	2 273	3 501	1 214	12 245
Children and young people	1 455	526	503	679	211	3 373
Elder and adults with special needs	436	175	577	647	328	2 162
Other areas	1 639	1 027	1 194	2 175	675	6 710
Interest, expenditures	863	474	622	582	305	2 846
Interest, revenues ⁵	8 057	321	501	485	171	9 535
General and special grants, total ⁶	6 503	7 094	12 279	10 481	6 107	42 464
Settlement of VAT, net	5	-10	51	87	31	163
Financing	65 285	29 304	40 199	43 012	19 597	197 395
Financed by:						
Taxes	72 092	28 727	39 670	41 918	18 822	201 230
Raising of loans	3 617	1 760	3 180	3 318	819	12 694
Repayments on loans ⁵	7 455	1 592	3 077	2 802	476	15 403
Raising of loans, net	-3 838	168	103	516	343	-2 709
Financing, total	68 254	28 895	39 773	42 434	19 165	198 521
Financial changes	-2 969	409	426	578	432	-1 126
Of which:						
Consumption of liquid assets	-2 480	354	-1 216	-1 216	199	-4 358
Other financial changes	-489	55	1 642	1 794	233	-3 232

Note: Expenditure is exclusive VAT.

¹ Including: After school care, special education, special pedagogical arrangement etc. ² Including: Secured 24-hour care centers for children and young people.

³ Home nursing care and other personal and practical help. ⁴ Senior homes, nursing homes, protected homes and other living arrangements to adults with special needs. ⁵ Including: The dividends to Copenhagen Municipality from Copenhagen Energy on 6.7 DDK bn. ⁶ Including: The municipalities grant to the regions that are not defined by an activity on 6.6 DDK bn.

For further information visit www.statbank.dk/regk31

Table 412

Municipalities current- and capital accounts. 2007

	Housing and community amenities	Public utilities etc.	Traffic and infra- structure etc.	Education and culture	Health care	Social services and employ- ment	Joint expen- ditures and admini- stration etc.	Total
	DDK mio.							
Net expenditures, total	4 950	-663	8 600	57 101	13 786	172 653	30 490	286 916
Gross expenditures, total	14 513	18 356	11 907	66 086	14 032	204 102	34 219	363 216
Compensation of employees¹	2 620	1 595	2 836	39 693	3 054	73 526	20 418	143 742
Consumption goods	3 497	4 667	1 839	4 483	278	8 350	1 880	24 994
Foods	32	4	5	329	5	1 565	151	2 091
Fuels and lubricants	509	3 459	629	1 072	16	1 118	272	7 075
Purchase of land and buildings	2 361	59	27	58	-	240	8	2 753
Acquisitions	72	110	232	194	29	236	211	1 084
Other consumption goods	525	1 033	946	2 830	227	5 191	1 238	11 990
Services etc.	7 203	11 913	6 381	17 726	10 235	41 319	9 135	103 912
VAT-exempt services	1 433	1 418	1 365	3 856	442	12 871	1 394	22 778
Building contractors and craftsmen	3 319	4 182	3 043	3 330	102	4 082	1 126	19 183
Payments to the state	72	93	90	3 881	7	22	70	4 234
Payments to municipalities	73	8	37	3 242	39	12 253	52	15 704
Payments to regions	0	2	474	617	9 482	4 159	3	14 737
Other services	2 306	6 210	1 373	2 800	164	7 933	6 490	27 275
Grants and transfers	1 120	40	1 200	3 974	449	80 603	3 209	90 595
Civil servant pensions etc.	15	32	44	159	13	19	2 939	3 221
Transfers to persons	32	8	8	1 000	432	79 304	71	80 854
Other grants and transfers	1 073	0	1 147	2 815	4	1 281	200	6 520
Financial expenditures	22	141	4	-	-	17	0	184
Internal expenditure and revenue	51	-	-352	210	17	287	-423	-211
Regarding compensation of employees	216	-	826	93	33	1 774	26	2 967
Regarding intermediate consumption	11	-	23	31	1	54	28	147
Regarding services	207	-	437	326	19	1 033	131	2 154
Internal revenue	-382	-	-1 638	-239	-37	-2 574	-608	-5 478
Gross revenues, total	9 564	19 019	3 308	8 985	246	31 450	3 729	76 301
Revenues	9 409	18 863	3 296	8 887	215	30 469	3 536	74 675
Rent received	800	1	5	82	4	1 495	66	2 454
Sales of goods and services	961	9 466	1 713	3 239	47	11 796	472	27 693
Payments from the state	99	10	39	470	48	775	179	1 620
Payments from municipalities	59	2	134	3 672	45	13 142	122	17 176
Payments from regions	33	-	12	70	15	290	6	426
Other revenues	7 457	9 384	1 394	1 354	57	2 969	2 691	25 306
Financial revenues²	155	156	11	98	31	981	193	1 626
State refunds	137	1	12	88	31	939	117	1 325
Other financial revenues	18	156	-	10	-	42	76	301

Note: Current- and capital expenditures is exclusive VAT.

¹ Income deducted from the Daily Cash Benefits Fund. ² Exclusive state refunds.

For further information visit www.statbank.dk/regk11

Table 413

Taxpayers, income and tax

	2006	2007*
	———— persons in thousands ————	
Taxable population		
Danish population, end of year	5 447	5 476
Of whom subject to assessment	4 740	4 808
	———— DKK mio. ————	
Provisional taxes		
+Total	338 306	357 623
A-tax	299 290	313 643
B-tax	16 337	16 874
Share tax	5 299	7 356
Voluntary payments	17 605	19 991
Section 55 refunds	-225	-241
Underpaid tax from previous years, etc.		
÷ Underpaid tax from previous years	4 359	4 245
+ Retained profits paid	1 715	2 118
Finally assessed incomes		
+ Taxable income (gross)	851 989	883 549
+ Income tax relief	165 243	170 272
+ Net taxable income	686 746	713 277
Final taxes		
+Total	325 251	342 391
+ Central government tax (State tax)	68 670	73 280
Ordinary income tax, lower limit	44 068	46 331
Additional income tax, intermediate limit	8 256	9 069
Additional income tax, upper limit	16 240	17 808
+ Healthcare contribution	•	56 714
+ Tax on limited taxation	•	1 245
+ Church tax	4 992	5 181
+ County tax	70 440	•
+ Municipal tax	152 884	173 703
+ Corporation tax	5 617	4 697
+ Share tax	11 314	15 872
+ Imputed income from owner-occupied dwelling	11 334	11 699
Labour market contributions	64 345	68 185
Results of final assessment		
Tax overpayment minus underpayment	10 411	13 105
Tax overpayment	19 354	22 494
Tax underpayment	8 943	9 389
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	9 884	13 295
Tax overpayment, etc. for refunding	19 631	22 678
Tax underpayment, etc. for collection	9 747	9 383
For collection with provisional tax	4 180	4 333
For collection separately	5 567	5 050

For further information visit www.statbank.dk/447

Table 414 (page 1 af 2) **Local government taxation**

	Municipal name	Municipal tax rate		Church tax rate		Budgeted municipal income tax revenue		
		2008	2009	2008	2009	2008	2009	Increase
		per cent				DKK mio.		per cent
	All Denmark	24.81	24.82	0.88	0.88	185 123	186 758	0.9
	Region Hovedstaden	24.27	24.23	0.70	0.70	61 855	62 306	0.7
101	Copenhagen	24.00	23.80	0.80	0.80	17 122	17 260	0.8
147	Frederiksberg	23.10	23.10	0.48	0.48	3 875	3 897	0.6
165	Albertslund	24.60	24.60	0.80	0.80	893	894	0.1
201	Allerød	25.30	25.30	0.58	0.58	1 139	1 067	-6.3
151	Ballerup	25.50	25.50	0.70	0.71	1 743	1 749	0.3
400	Bornholm	25.90	25.90	0.93	0.93	1 262	1 292	2.4
153	Brøndby	24.50	24.50	0.80	0.80	1 111	1 115	0.3
155	Dragør	24.80	24.80	0.63	0.64	577	563	-2.4
240	Egedal	25.00	25.70	0.71	0.71	1 610	1 636	1.6
210	Fredensborg	24.60	24.60	0.54	0.57	1 603	1 578	-1.5
250	Frederikssund	25.90	25.90	0.92	0.95	1 624	1 614	-0.7
260	Frederiksværk-Hundested	25.40	25.40	0.80	0.80	1 002	1 002	0.0
190	Furesø ¹	25.90	25.90	0.65	0.65	1 788	1 771	-1.0
157	Gentofte	22.80	22.80	0.41	0.42	3 763	3 799	0.9
159	Gladsaxe	24.00	24.00	0.75	0.75	2 254	2 253	0.0
161	Glostrup	24.20	24.20	0.66	0.66	752	759	1.0
270	Gribskov	24.10	24.50	0.95	0.95	1 344	1 394	3.7
217	Helsingør	25.40	25.40	0.78	0.78	2 253	2 276	1.0
163	Herlev	23.70	23.70	0.77	0.77	903	916	1.5
219	Hillerød	25.60	25.60	0.69	0.69	1 784	1 840	3.1
167	Hvidovre	25.60	25.60	0.72	0.72	1 754	1 766	0.7
169	Høje-Taastrup	24.70	24.70	0.80	0.80	1 571	1 598	1.7
223	Hørsholm	23.50	23.50	0.55	0.55	1 297	1 328	2.4
183	Ishøj	25.00	25.00	0.80	0.80	649	654	0.8
173	Lyngby-Taarbæk	23.70	23.70	0.59	0.59	2 322	2 330	0.3
230	Rudersdal	23.00	22.90	0.54	0.53	2 710	2 782	2.7
175	Rødovre	25.70	25.70	0.72	0.72	1 305	1 324	1.4
185	Tårnby	23.30	23.10	0.61	0.61	1 340	1 333	-0.5
187	Vallensbæk	25.10	25.10	0.58	0.58	505	514	1.8
	Region Sjælland	25.16	25.21	0.97	0.98	27 246	27 439	0.7
320	Faxe	26.10	26.10	1.08	1.08	1 228	1 203	-2.1
253	Greve	23.90	23.90	0.73	0.73	1 777	1 769	-0.5
376	Guldborgsund	25.10	25.10	1.15	1.20	1 845	1 897	2.8
316	Holbæk	24.60	24.60	0.96	0.96	2 246	2 217	-1.3
326	Kalundborg	25.30	25.30	1.01	1.01	1 582	1 593	0.7
259	Køge	24.90	24.90	0.87	0.87	1 915	1 930	0.8
350	Lejre	24.60	25.40	1.06	1.06	943	991	5.1
360	Lolland	26.70	26.70	1.23	1.23	1 492	1 495	0.2
370	Næstved	25.00	25.00	0.98	0.98	2 626	2 601	-1.0
306	Odsherred	26.60	26.60	0.98	0.98	1 081	1 097	1.5
329	Ringsted	26.70	26.70	1.00	0.99	1 125	1 122	-0.3
265	Roskilde	25.20	25.20	0.84	0.84	3 085	3 172	2.8
330	Slagelse	24.70	24.70	0.96	0.96	2 337	2 376	1.7
269	Solrød	24.60	24.60	0.92	0.92	809	825	1.9
340	Sorø	26.40	26.40	0.91	0.95	1 029	999	-2.9
336	Stevns	25.00	25.00	1.04	1.10	730	727	-0.5
390	Vordingborg	24.50	24.90	1.02	1.02	1 394	1 425	2.2
	Region Syddanmark	25.05	25.09	0.92	0.92	37 949	38 254	0.8
420	Assens	26.10	26.10	0.95	0.94	1 298	1 334	2.7
530	Billund	25.20	25.20	0.89	0.89	849	862	1.6
480	Bogense	25.50	25.50	1.04	1.04	868	893	2.9

¹ There are special conditions applying to the municipality of Furesø. The tax rate of Farum is 27.10 per cent in 2008 and 2009, while the tax rate of Værløse is 24.80 per cent in 2008 and 2009.

For further information visit www.statbank.dk/pskat

Table 414 (page 2 af 2) **Local government taxation**

Municipal name		Municipal tax rate		Church tax rate		Budgeted municipal income tax revenue		
		2008	2009	2008	2009	2008	2009	Increase
		per cent				DKK mio.		per cent
561	Esbjerg	25.40	25.40	0.81	0.81	3 749	3 815	1.7
563	Fanø	24.30	24.30	1.14	1.14	101	102	2.0
607	Fredericia	25.50	25.50	0.86	0.86	1 690	1 710	1.2
430	Faaborg-Midtfyn	25.70	25.80	1.05	1.05	1 607	1 622	0.9
510	Haderslev	25.50	25.50	0.95	0.95	1 814	1 820	0.4
440	Kerteminde	25.80	25.80	1.00	1.00	782	781	-0.2
621	Kolding	25.00	25.00	0.94	0.94	2 958	2 926	-1.1
482	Langeland	27.80	27.80	1.20	1.18	435	446	2.6
410	Middelfart	24.90	25.40	0.92	0.90	1 214	1 236	1.8
450	Nyborg	26.10	26.10	1.15	1.15	1 028	1 034	0.6
461	Odense	24.50	24.50	0.68	0.68	5 766	5 873	1.9
479	Svendborg	26.10	26.10	1.06	1.06	1 824	1 860	1.9
540	Sønderborg	25.20	25.20	0.93	0.93	2 450	2 472	0.9
550	Tønder	25.00	25.00	1.20	1.20	1 220	1 239	1.5
573	Varde	24.40	24.60	1.02	1.02	1 527	1 545	1.2
575	Vejen	24.90	24.90	1.06	1.06	1 232	1 261	2.4
630	Vejle	23.30	23.30	0.91	0.91	3 456	3 307	-4.3
492	Ærø	26.10	26.10	1.26	1.20	194	207	6.7
580	Aabenraa	25.40	25.40	0.95	0.95	1 887	1 909	1.2
	Region Midtjylland	24.94	24.95	0.93	0.93	40 094	40 376	0.7
710	Favrskov	25.20	25.20	1.03	1.03	1 466	1 459	-0.5
766	Hedensted	24.50	24.50	1.08	1.08	1 491	1 499	0.5
657	Herning	24.90	24.90	0.99	0.99	2 683	2 694	0.4
661	Holstebro	25.30	25.30	1.08	1.08	1 827	1 866	2.1
615	Horsens	25.20	25.20	0.89	0.89	2 575	2 590	0.6
756	Ikast-Brande	24.90	24.90	1.00	1.00	1 239	1 224	-1.2
665	Lemvig	24.80	24.80	1.27	1.27	673	699	4.0
707	Norddjurs	24.80	24.60	1.00	1.00	1 134	1 154	1.7
727	Odder	24.90	24.90	1.00	1.00	700	699	0.0
730	Randers	25.60	25.60	0.91	0.91	2 970	3 009	1.3
760	Ringkøbing-Skjern ²	24.30	24.30	1.05	1.05	1 802	1 817	0.8
741	Samsø	26.00	26.00	1.50	1.50	121	124	2.4
740	Silkeborg	25.50	25.50	0.95	0.95	2 958	2 968	0.4
746	Skanderborg	24.90	24.90	0.86	0.86	1 913	1 915	0.1
779	Skive	25.50	25.50	1.00	1.00	1 532	1 550	1.2
671	Struer	24.50	24.50	1.20	1.20	709	706	-0.3
706	Syddjurs	24.60	24.80	1.00	1.00	1 283	1 294	0.9
791	Viborg	25.80	25.80	0.95	0.95	3 057	3 144	2.8
751	Århus	24.40	24.40	0.74	0.74	9 963	9 964	0.0
	Region Nordjylland	25.44	25.48	1.08	1.08	17 978	18 383	2.3
810	Brønderslev-Dronninglund	25.90	26.70	1.10	1.10	1 074	1 124	4.6
813	Frederikshavn	25.20	25.20	1.03	1.03	1 922	2 007	4.4
860	Hjørring	24.90	24.90	1.19	1.19	1 980	2 027	2.4
849	Jammerbugt	25.10	25.10	1.20	1.20	1 163	1 184	1.8
825	Læsø	25.60	25.60	1.30	1.30	63	64	1.9
846	Mariagerfjord	25.70	25.70	1.15	1.15	1 316	1 332	1.3
773	Morsø	25.30	25.30	1.20	1.20	673	686	1.9
840	Rebild	25.10	25.10	1.21	1.20	902	913	1.2
787	Thisted	25.50	25.50	1.28	1.28	1 389	1 423	2.5
820	Vesthimmerland	26.90	26.90	1.18	1.18	1 172	1 229	4.9
851	Aalborg	25.40	25.40	0.93	0.93	6 324	6 394	1.1

² There are special conditions applying to the municipality of Ringkøbing-Skjern. The tax rate of Holmsland is 21.90 per cent in 2008 and 22.70 per cent in 2009, while the tax rate of the remaining part of the municipality is 24.50 per cent in 2008 and 24.40 per cent in 2009.

Table 415

Taxation of corporations. 2007

	Size of tax levied (size groups; total) ¹							
	Less than DKK 100 000		DKK 100 000-1 mio.		More than DKK 1 mio.		Total	
	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.
All industries	36 087	1 122	22 396	7 154	4 859	46 193	63 342	54 470
Agriculture, forestry and fishing	415	13	225	67	42	225	682	306
Mining and quarrying	16	1	15	6	18	9 190	49	9 197
Manufacturing	1 264	47	968	307	282	2 111	2 514	2 465
Manufacture of food products, beverages and tobacco	102	4	79	24	26	225	207	253
Textiles and leather products	72	3	30	11	12	49	114	62
Wood and paper products and printing	177	6	105	32	21	59	303	97
Oil refinery etc.	-	-	-	-	1	173	1	173
Manufacture of chemicals	22	1	15	6	14	72	51	78
Pharmaceuticals	6	-	3	1	2	295	11	296
Manufacture of plastic, glass and concrete	76	3	86	29	31	315	193	346
Basic metals and fabricated metal products	262	10	234	71	44	116	540	198
Manufacture of electronic components	49	2	38	14	25	106	112	122
Electrical equipment	51	2	27	8	19	73	97	82
Manufacture of machinery	132	5	137	50	43	344	312	399
Transport equipment	23	1	22	8	7	22	52	31
Manufacture of furniture and other manufacturing	292	10	192	55	37	262	521	328
Electricity, gas and steam supply	47	1	27	9	8	46	82	55
Water supply, sewerage and waste management	30	1	26	8	7	28	63	37
Construction	2 986	109	1 570	427	127	656	4 683	1 193
Wholesale and retail trade	4 477	157	3 197	1 012	649	2 897	8 323	4 065
Transportation	750	24	467	145	89	704	1 306	873
Accommodation and food service activities	532	17	242	67	16	69	790	153
Information and communication	1 474	48	665	192	142	765	2 281	1 005
Publishing, television and radio broadcasting	323	10	136	42	41	302	500	354
Telecommunications	23	1	16	5	4	6	43	12
IT and information service activities	1 128	37	513	145	97	457	1 738	639
Financial and insurance	3 796	125	3 470	1 253	1 336	20 249	8 602	21 627
Real estate activities	2 864	83	1 671	560	416	1 962	4 951	2 605
Knowledge-based services	3 710	121	1 913	565	311	1 486	5 934	2 172
Consultancy etc.	2 993	97	1 561	462	265	1 170	4 819	1 729
Scientific research and development	32	1	19	6	11	185	62	192
Advertising and other business services	685	23	333	97	35	131	1 053	251
Travel agent, cleaning and other operational services	1 105	34	675	213	120	384	1 900	631
Public administration, defence and compulsory social security	5	-	3	-	1	15	9	15
Education	155	5	70	20	5	7	230	32
Human health and social work	844	33	560	139	26	54	1 430	226
Human health activities	802	32	538	132	25	52	1 365	216
Residential care	42	1	22	7	1	2	65	10
Arts, entertainment and recreation activities	192	6	71	21	16	114	279	141
Other service activities	580	16	155	42	18	93	753	152
Activities of households as employers of domestic personnel	-	-	-	-	-	-	-	-
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-
Activity not stated	10 845	281	6 407	2 101	1 230	5 138	18 482	7 520

¹ Including all supplements, reductions and allowances.

For further information visit www.statbank.dk/selsk1, [selsk2](http://www.statbank.dk/selsk2) and [selsk3](http://www.statbank.dk/selsk3)

Table 416

Customs and excise duties

	2006	2007	2008
	DKK mio.		
Customs and import duties	3 185	3 263	3 324
Value added tax	165 813	174 281	175 113
Duty on wage and salary costs	4 378	4 672	4 612
Duties on motor vehicles	35 078	35 130	32 615
Weight duty	9 221	8 712	10 544
Registration duty	23 732	24 321	20 031
Duty on third-party liability insurance	2 125	2 097	2 040
Taxes on energy products	36 564	36 152	36 768
Petrol	9 256	9 209	8 876
Certain petroleum products	8 204	8 548	8 763
Electricity	8 697	8 664	8 697
Coal	1 539	1 413	1 471
Natural gas	3 678	3 124	3 799
CO ₂	5 121	5 091	5 076
Sulphur	69	103	86
Pollution taxes	2 891	3 126	3 167
Certain retail containers	1 003	1 073	1 078
Insecticides, herbicides, etc.	365	445	572
Waste	1 143	1 239	1 127
CFC	61	48	57
Chlorinated solvents	0	0	0
Nickel/cadmium batteries	24	17	12
Effluent charges	179	181	222
Nitrogen	25	28	23
PVC and phthalates	44	43	37
Mineral phosphorus	47	52	39
Duties on spirits, wine and beer	3 302	3 349	3 263
Spirits	1 165	1 215	1 162
Wine	1 010	1 032	1 058
Beer	1 111	1 085	1 028
Surcharge on alcoholic soft drinks	16	17	15
Duties on non-alcoholic beverages	803	688	654
Coffee	279	251	244
Tea	8	8	8
Mineral water	516	429	402
Duties on chocolate, sugar confection., etc.	1 607	1 601	1 554
Chocolate, sugar confectionary	1 419	1 423	1 372
Ice-cream	188	178	182
Duties on tobacco	7 400	7 280	7 072
Cigarettes, smoking tobacco, etc.	7 321	7 203	7 003
Cigars, cheroots and cigarillos	49	44	40
Cigarette paper	30	33	29
Other duties	3 386	3 153	3 004
Electric bulbs, etc.	222	213	179
Raw materials	223	219	201
Piped water	1 378	1 380	1 385
Insurance of pleasure boats	91	96	118
Casinos	243	262	230
Passenger duty	353	35	-5
Slot machines	802	860	809
Other duties	74	88	87
Customs and excise duties, total	264 407	272 695	271 146
European Union	-2 392	-2 452	-2 537

For further information visit www.statbank.dk/15

Table 417

Public sector. 2007

	General government sector	Quasi public corporations	Public corporations	The public sector
	DKK mio.			
Production account				
Output	463 082	29 509	121 027	613 619
Intermediate consumption	150 738	16 607	65 751	233 096
Gross value added	312 344	12 902	55 277	380 523
Consumption of fixed capital	30 401	5 122	11 315	46 837
Net value added	281 943	7 781	43 962	333 686
Generation of income account				
Gross value added	312 344	12 902	55 277	380 523
Taxes less subsidies on production	-2 684	150	-453	-2 987
Taxes on production	-2 684	150	..	-2 534
Production subsidies	..	..	453	453
GDP at factor cost	315 028	12 752	55 730	383 510
Compensation of employees	284 627	5 388	27 049	317 064
Gross operating surplus	30 401	7 364	28 681	66 446
Consumption of fixed capital	30 401	5 122	11 315	46 837
Net operating surplus	0	2 243	17 366	19 609
Allocation of primary income account				
Gross operating surplus	30 401	7 364	28 681	66 446
Interest and dividends	36 820	668	24 658	62 146
Taxes on production and imports	300 381	..	..	300 381
Current taxes on income, wealth, etc.	498 840	..	..	498 840
Actual contributions to social benefits	17 462	..	6 773	24 235
Imputed contributions to social benefits	14 080	..	..	14 080
International cooperation	944	2	..	947
Other current transfers	10 410	92	..	10 502
Gross primary income	909 338	8 127	60 111	977 576
Interest and dividends	33 989	3 349	23 644	60 983
Subsidies	38 295	..	..	38 295
Current taxes on income, wealth, etc.	..	9	2 530	2 539
Social contributions	257 657	30	4 623	262 310
International cooperation	23 958	..	..	23 958
Other current transfers	15 710	20	..	15 730
Gross total expenditure	369 609	3 408	30 796	403 813
Gross disposable income	539 729	4 718	29 315	573 763
Consumption of fixed capital	30 401	5 122	11 315	46 837
Net disposable income	509 328	-403	18 000	526 926
Redistribution of income account				
Gross disposable income	539 729	4 718	29 315	573 763
Adj. for the change in net equity of households and pension funds, consumption expenditure	438 815	..	..	438 815
Change in households net worth	..	..	1 845	1 845
Gross saving	100 915	4 718	27 471	133 104
Consumption of fixed capital	30 401	5 122	11 315	46 837
Net saving	70 514	-403	16 156	86 266
Capital account				
Gross saving	100 915	4 718	27 471	133 104
Capital taxes	3 903	..	..	3 903
Other capital transfers	6 423	63	..	6 486
Total gross saving and capital transfers	111 240	4 782	27 471	143 493
Gross fixed capital formation	29 472	7 682	8 889	46 043
Changes in stocks	82	17	..	99
Acquisitions of land and rights, net	528	-1 796	1 255	-13
Investment subsidies	6 017	0	..	6 017
Other capital transfers	0	14	..	14
Of which, public sub-sector	0	-7	..	-7
Net lending/borrowing	75 140	-1 136	17 327	91 332

For further information visit www.statbank.dk/off14

Table 418

Expenditure and revenue of general government

	2006*	2007*	2008*
	DKK mio.		
Current outlays, total	806 550	826 632	854 249
Compensation of employees	278 094	284 627	298 175
Intermediate consumption	141 082	150 738	157 932
Other taxes on production and other subsidies on production, net	-2 548	-2 684	-2 986
Social benefits in kind	23 580	24 343	25 668
Real interest, etc.	36 035	33 989	31 534
Subsidies	36 219	38 295	39 129
Other current transfers	294 087	297 324	304 798
Current revenue, total	913 917	927 547	954 281
Sales of goods and services	47 780	48 610	49 513
Income on wealth, earned income, etc.	35 519	36 820	42 590
Taxes on production and import	291 299	300 381	302 682
Current taxes on income, wealth, etc.	495 567	498 840	515 725
Social security contributions	31 554	31 542	32 169
Other current transfers	12 197	11 354	11 602
Capital outlays, total	37 204	36 100	47 294
Non-financial capital accumulation	30 337	30 082	32 748
Capital transfers	6 867	6 017	14 546
Capital revenue, total	11 299	10 326	10 446
Capital taxes	3 478	3 903	4 762
Other capital transfers	7 821	6 423	5 684
Current surplus (gross saving)	107 367	100 915	100 032
Overall surplus (net lending)	81 461	75 140	63 184

For further information visit www.statbank.dk/off3 and [off16](http://www.statbank.dk/off16)

Table 419

Expenditure and revenue of general government by sub-sector. 2008*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	606 986	46 730	548 003	854 249
Compensation of employees	82 773	2 312	213 090	298 175
Intermediate consumption	55 324	777	101 831	157 932
Other taxes on production and other subsidies on production, net	906	1	-3 893	-2 986
Social benefits in kind	104	-	25 564	25 668
Real interest, etc.	27 966	4	3 563	31 534
Subsidies	24 934	-	14 195	39 129
Other current transfers	414 980	43 637	193 652	304 798
Current revenue, total	692 398	48 664	560 690	954 281
Sales of goods and services	19 959	9	29 545	49 513
Income on wealth, earned income, etc.	37 460	153	4 976	42 590
Taxes on production and import	280 923	-	21 759	302 682
Current taxes on income, wealth, etc.	322 483	-	193 242	515 725
Social security contributions	6 715	17 070	8 384	32 169
Other current transfers	24 859	31 432	302 782	11 602
Capital outlays, total	22 444	1 928	23 006	47 294
Non-financial capital accumulation	10 134	4	22 610	32 748
Capital transfers	12 310	1 923	397	14 546
Capital revenue, total	7 313	-	3 216	10 446
Capital taxes	4 758	-	3	4 762
Other capital transfers	2 555	-	3 213	5 684
Current surplus (gross saving)	85 412	1 934	12 687	100 032
Overall surplus (net lending)	70 282	6	-7 104	63 184

¹ Consolidated, i.e. excluding internal general government transfers.

For further information visit www.statbank.dk/off3

Table 420

Expenditure and revenue of general government

	2006*	2007*	2008*
	DKK mio.		
Central government¹			
Current outlays	510 207	595 441	606 986
Capital outlays	13 182	13 950	22 444
Current revenue	605 907	681 522	692 398
Capital revenue	6 071	6 424	7 313
Current surplus	95 700	86 081	85 412
Overall surplus ²	88 590	78 556	70 282
Social security funds			
Current outlays	53 048	48 805	46 730
Capital outlays	1 813	1 692	1 928
Current revenue	55 158	50 517	48 664
Capital revenue	-	-	-
Current surplus	2 110	1 712	1 934
Overall surplus ²	297	20	6
Local governments, total¹			
Current outlays	521 054	517 549	548 003
Capital outlays	22 413	20 552	23 006
Current revenue	530 611	530 670	560 690
Capital revenue	5 431	3 995	3 216
Current surplus	9 557	13 121	12 687
Overall surplus ²	-7 425	-3 436	-7 104
Of which:			
Counties			
Current outlays	128 521	99 293	105 596
Capital outlays	7 378	4 105	4 666
Current revenue	128 099	103 218	108 429
Capital revenue	254	27	60
Current surplus	-421	3 925	2 833
Overall surplus ²	-7 545	-153	-1 773
Municipalities			
Current outlays	406 247	439 266	463 273
Capital outlays	15 035	16 446	18 340
Current revenue	416 225	448 462	473 127
Capital revenue	5 178	3 968	3 156
Current surplus	9 978	9 196	9 853
Overall surplus ²	120	-3 283	-5 331

¹ Consolidated, i.e. excluding internal general-government transfers. ² Current and capital surplus = change in net debt.

For further information visit www.statbank.dk/off3

Table 421

Expenditure of general government sector by type of transaction

	2006	2007	2008
	mio. kr.		
Total outlays	843 754	862 732	901 543
Current outlays, total	806 550	826 632	854 249
Compensation of employees	278 094	284 627	298 175
Intermediate consumption	141 082	150 738	157 932
Other taxes on production and other subsidies on production, net	-2 548	-2 684	-2 986
Social benefits in kind	23 580	24 343	25 668
Income transfers, total	366 342	369 609	375 461
Interest, etc.	36 035	33 989	31 534
+ Subsidies	36 219	38 295	39 129
To public quasi-corporations	11 697	11 392	10 993
To other corporations	24 522	26 903	28 136
+ Other income transfers	294 087	297 324	304 798
To other levels of government	•	•	•
To households	254 704	257 657	263 326
To NPIHs ²	6 021	5 324	6 200
To the rest of the world (a-d)	33 362	34 344	35 272
a. To the Faroe Islands, net	752	766	748
b. To Greenland, net	3 632	3 668	3 678
c. To the EU	14 387	14 670	15 107
d. To others	14 590	15 240	15 739
Capital outlays, total	37 204	36 100	47 294
Non-financial capital accumulation, total	30 337	30 082	32 748
Acquisition of new fixed assets	32 166	29 293	31 098
+ Acquisition of buildings, and other existing investments, net	-448	179	258
+ Changes in inventories	109	82	..
+ Acquisition of land and intangible assets, net	-1 490	528	1 393
Capital transfers, total	6 867	6 017	14 546
Investment grants and capital transfers	6 867	6 017	14 546
To public quasi-corporations	260	150	433
To other enterprises	2 638	2 260	2 526
To other levels of government	0	0	0
To households	3 501	3 566	11 322
To NPIHs ¹	418	126	211
To the rest of the world (a-d)	50	-84	54
a. To the Faroe Islands, net	1	-132	0
b. To Greenland, net	22	24	24
c. To the EU	0	0	0
d. To others	26	24	30

¹ To non-profit institutions (households).

For further information visit www.statbank.dk/off3 and [off16](http://www.statbank.dk/off16)

Table 422

Revenue of general government sector, by type of transaction

	2006	2007	2008
	DKK mio.		
Current plus capital revenue	925 216	937 872	964 727
Current revenue, total	913 917	927 547	954 281
Sales of goods and services	47 780	48 610	49 513
Withdrawals of income from quasi-corporations	4 390	3 693	3 637
Interest	21 285	24 315	27 342
Rents	9 844	8 812	11 611
Taxes on production and imports	291 299	300 381	302 682
Current taxes on income, wealth, etc.	495 567	498 840	515 725
Compulsory social security contributions	16 950	16 805	17 279
Voluntary social contributions	660	657	594
Imputed social contributions	13 944	14 080	14 296
Other income transfers	12 197	11 354	11 602
From other levels of government	•	•	•
From domestic private sector	11 453	10 410	10 253
From the rest of the world	744	944	1 349
From EU institutions	604	496	1 082
From others	140	448	267
Capital revenue, total	11 299	10 326	10 446
Capital taxes	3 478	3 903	4 762
Other capital transfers	7 821	6 423	5 684
From other levels of government	•	•	•
From domestic private sector	7 290	6 229	5 292
From the rest of the world	532	195	392
From EU institutions	532	195	391
From others	0	0	0
Current surplus (gross saving)	107 367	100 915	100 032
Overall surplus (net lending)¹	81 461	75 140	63 184

¹ Current and capital surplus = change in net debt.

For further information visit www.statbank.dk/off3 and [off16](http://www.statbank.dk/off16)

Table 423

Consumption expenditure of general government sector

	2006	2007	2008
	DKK mio.		
Consumption expenditure (1+2+3)	422 524	438 815	461 184
1. Production	446 724	463 082	485 029
Compensation of employees	278 094	284 627	298 175
Consumption of fixed capital	30 096	30 401	31 909
Intermediate consumption	141 082	150 738	157 932
Other taxes on production and other			
Subsidies on production, net	-2 548	-2 684	-2 986
2. Social benefits in kind	23 580	24 343	25 668
3. Sales of goods and services	-47 780	-48 610	-49 513

For further information visit www.statbank.dk/off26 and [off28](http://www.statbank.dk/off28)

Table 424

Expenditure of general government sector by function

Expenditure	2006	2007	2008
	DKK mio.		
Total	843 754	862 732	901 543
1. General public services	106 608	107 933	115 635
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	26 805	28 013	37 339
1.2 Foreign economic aid	15 907	16 000	16 616
1.3 General services	3 383	4 123	3 395
1.4 Basic research and R & D general public services	2 673	2 787	2 486
1.5 General public services etc.	19 198	19 148	20 305
1.6 Public debt transactions and transfers of a general character between different levels of government	38 642	37 861	35 493
2. Defence	26 382	26 583	23 715
2.1 Military defence etc.	25 572	25 830	22 881
2.2 Civil defence	810	752	835
3. Public order and safety	16 333	17 050	18 141
3.1 Police services	8 609	9 105	9 670
3.2 Fire protection services	1 484	1 519	1 597
3.3 Law courts	3 184	3 452	3 650
3.4 Prisons	2 793	2 673	2 923
3.5 Public order and safety etc.	264	301	302
4. Economic affairs	57 103	56 691	60 087
4.1 General economic, commercial and labour affairs	22 802	21 731	23 481
4.2 Agriculture, forestry, fishing and hunting	2 017	1 808	2 597
4.3 Fuel and energy	104	142	194
4.4 Mining, manufacturing and construction	300	220	267
4.5 Transport, communication, other industries	28 940	29 106	30 177
4.6 R & D Economic affairs	1 897	2 415	1 784
4.7 Economic affairs etc.	1 042	1 269	1 587
5. Environmental protection	8 881	10 015	9 578
5.1 Waste and waste water management, pollution abatement	2 493	2 109	2 053
5.2 Protection of biodiversity and landscape	2 580	2 781	2 415
5.3 Environmental protection etc.	3 808	5 125	5 110
6. Housing and community amenities	8 069	10 067	9 336
6.1 Housing development	7 303	9 465	8 872
6.2 Housing and community amenities etc.	766	603	464
7. Health	115 690	123 125	129 795
7.1 Medical products, appliances and equipment	7 146	8 606	8 548
7.2 Outpatient services	17 373	19 861	21 341
7.3 Hospital services	88 494	89 784	95 119
7.4 R & D Health	1 000	352	241
7.5 Health etc.	1 677	4 521	4 545
8. Recreation, culture and religion	25 857	26 211	27 744
8.1 Recreational and sporting services	7 718	8 125	8 802
8.2 Cultural services	10 494	10 190	10 922
8.3 Religious and other community services	6 870	6 920	7 017
8.4 Recreation, culture and religion etc.	775	977	1 003
9. Education	126 145	124 609	133 697
9.1 Primary education	55 953	57 338	60 990
9.2 Youth-level education	25 212	22 990	24 580
9.3 Higher education	25 855	28 240	32 034
9.4 Adult and supplementary education	14 991	12 267	11 818
9.5 Education etc.	4 134	3 774	4 275
10. Social protection	352 684	360 448	373 816
10.1 Sickness and disability	76 078	79 191	84 161
10.2 Old age	114 339	121 807	127 425
10.3 Family and children	80 954	83 208	87 550
10.4 Unemployment	41 792	37 271	35 022
10.5 Housing	10 968	11 165	11 403
10.6 Social exclusion n.e.c.	18 703	18 148	18 393
10.7 Social protection etc.	9 850	9 658	9 862

For further information visit www.statbank.dk/off23 and off23b

Table 425

Expenditure of general government and its subsectors by function. 2008*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
	DKK mio.					
Total	629 430	48 658	110 262	481 613	368 419	901 543
1. General public services	239 089	5	927	40 182	164 569	115 635
1.1 Executive and legislative organs, financial and fiscal affairs, ext. affairs	37 339	-	-	-	0	37 339
1.2 Foreign economic aid	16 613	-	-	8	5	16 616
1.3 General services	3 395	-	-	-	0	3 395
1.4 Basic research and R & D general public services	2 435	-	-	63	12	2 486
1.5 General public services etc.	637	-	167	19 685	183	20 305
1.6 Public debt transactions and transfers between diff. levels of government	178 670	5	760	20 427	164 368	35 493
2. Defence	23 460	-	-	255	0	23 715
2.1 Military defence etc.	22 881	-	-	-	0	22 881
2.2 Civil defence	579	-	-	255	0	835
3. Public order and safety	16 545	-	-	1 597	1	18 141
3.1 Police services	9 670	-	-	-	0	9 670
3.2 Fire protection services	1	-	-	1 597	1	1 597
3.3 Law courts	3 650	-	-	-	0	3 650
3.4 Prisons	2 923	-	-	-	0	2 923
3.5 Public order and safety etc.	302	-	-	-	0	302
4. Economic affairs	36 510	-	1 968	23 261	1 652	60 087
4.1 General economic, commercial and labour affairs	15 544	-	477	8 909	1 450	23 481
4.2 Agriculture, forestry, fishing and hunting	2 597	-	-	-	0	2 597
4.3 Fuel and energy	235	-	-	0	42	194
4.4 Mining, manufacturing and construction	267	-	-	-	1	267
4.5 Transport, communication, other industries	14 606	-	1 384	14 348	160	30 177
4.6 R & D Economic affairs	1 784	-	-	-	0	1 784
4.7 Economic affairs etc.	1 476	-	108	4	0	1 587
5. Environmental protection	4 186	-	516	5 000	124	9 578
5.1 Waste and waste water management, pollution abatement	1 173	-	375	604	100	2 053
5.2 Protection of biodiversity and landscape	1 155	-	-	1 271	11	2 415
5.3 Environmental protection etc.	1 857	-	141	3 124	13	5 110
6. Housing and community amenities	4 653	-	-	4 727	44	9 336
6.1 Housing development	4 176	-	-	4 727	32	8 872
6.2 Housing and community amenities etc.	477	-	-	0	13	464
7. Health	2 004	-	99 508	30 888	2 605	129 795
7.1 Medical products, appliances and equipment	72	-	7 727	1 112	364	8 548
7.2 Outpatient services	478	-	13 579	7 659	375	21 341
7.3 Hospital services	-15	-	75 092	21 885	1 843	95 119
7.4 R & D Health	241	-	0	10	10	241
7.5 Health etc.	1 228	-	3 109	222	14	4 545
8. Recreation, culture and religion	12 662	-	32	15 676	626	27 744
8.1 Recreational and sporting services	868	-	-	7 938	4	8 802
8.2 Cultural services	4 159	-	32	7 341	611	10 922
8.3 Religious and other community services	6 632	-	-	397	12	7 017
8.4 Recreation, culture and religion etc.	1 003	-	-	-	0	1 003
9. Education	76 416	-	73	62 152	4 944	133 697
9.1 Primary education	10 044	-	0	54 488	3 541	60 990
9.2 Youth-level education	24 406	-	0	217	43	24 580
9.3 Higher education	32 014	-	9	20	9	32 034
9.4 Adult and supplementary education	7 794	-	10	5 356	1 342	11 818
9.5 Education etc.	2 158	-	54	2 071	7	4 275
10. Social protection	213 904	48 652	7 238	297 875	193 854	373 816
10.1 Sickness and disability	34 046	-	3 277	79 081	32 243	84 161
10.2 Old age	102 520	-	2 096	109 289	86 479	127 425
10.3 Family and children	27 471	-	1 406	73 603	14 931	87 550
10.4 Unemployment	31 480	47 917	-	245	44 620	35 022
10.5 Housing	7 734	-	-	11 308	7 639	11 403
10.6 Social exclusion n.e.c.	9 394	668	166	16 077	7 911	18 393
10.7 Social protection etc.	1 259	67	293	8 273	30	9 862

Table 426

Subsidies

	2007*	2008*
	DKK mio.	
Subsidies, total	46 680	47 224
Analysed by recipients:		
Subsidies to quasi public corporations	11 392	10 993
Subsidies to other enterprises	26 553	27 640
Subsidies to EU schemes	8 735	8 590
Analysed by kind and scheme:		
1. Subsidies on products, total	13 552	13 225
a. EU schemes, total	684	639
Of which:		
Export subsidy schemes	600	531
Other EU schemes	84	108
b. Danish schemes, total	12 868	12 586
Of which:		
The Danish State Railways	7 744	7 590
Local government buses, etc.	1 242	997
2. Other subsidies on production, total	33 128	33 999
a. EU schemes, total	8 051	7 952
b. Danish schemes, total	25 077	26 047
Of which:		
Interest subsidies	5 374	3 905
Other private enterprises	13 615	15 635
Analysed by source of finance:		
a. EU schemes, total	8 735	8 590
EU share of EU schemes, total	8 385	8 095
Danish share of EU schemes, total	350	496
b. Danish schemes, total	37 945	38 633
c. Financed by Denmark, total	38 295	39 129

For further information visit www.statbank.dk/off17

Table 427

Current transfers to households from the general government sector

	2007*	2008*
	DKK mio.	
Current transfers, total	257 657	263 326
Social benefits other than social transfers in kind	252 893	258 458
Civil servants' pensions	18 676	19 810
Special pension schemes	193	196
Old-age and early-retirement pensions	115 386	120 495
Early-retirement pay	20 970	22 128
Unemployment benefit	11 596	7 943
Cash benefits under Social Asst. Act	11 832	11 453
Gross rehabilitation benefit	3 282	2 951
Sickness and maternity benefit	23 022	24 019
Child and youth allowances	3 878	3 954
Sabbatical leave, child care	291	274
Family allowance	13 309	13 773
Housing subsidies	11 134	11 301
Education grants	10 893	11 382
Other transfers	8 432	8 777
Other current transfers, total	4 764	4 868
Transportation	976	1 161
Other	3 788	3 708

For further information visit www.statbank.dk/off10

Table 428 (page 1 of 2)

Total taxation

	2007*	2008*
	DKK mio.	
Total taxation	824 332	844 517
National accounts distribution:		
Danish schemes		
Taxes on production and imports	300 777	302 682
Current taxes on income, wealth etc.	498 840	515 725
Social contributions	16 805	17 279
Capital taxes	3 903	4 762
EU schemes		
Taxes on production and imports	4 007	4 070
Distribution by type of tax:		
Income taxes, total	490 955	507 678
Personal income tax	425 459	443 119
State income tax	147 458	145 118
Municipality income tax	175 043	188 372
Church tax	5 238	5 491
Special contribution to labour market funds	76 005	80 704
Tax on imp. income from owner-occupied dwelling	11 639	11 900
Other personal income taxes	10 076	11 533
Corporation tax	61 031	58 350
Real interest tax	4 465	6 209
Compulsory contrib. to social-security schemes	16 805	17 279
Social contributions from employees	16 576	17 102
Social contributions from employers	229	177
Other labour market contributions	3 975	3 893
Labour market contributions from employers	3 975	3 893
Taxes on wealth, real property, etc.	33 093	36 552
Inheritance tax and gift tax	3 897	4 755
Motor vehicle weight duty	10 230	10 297
Taxes on real property	18 960	21 494
Property release and surrender tax	6	6
Taxes on goods and services	278 547	278 976
VAT	176 148	180 402
Tax on wage totals	4 642	4 562
Customs and import duties	3 637	3 350
Taxes on specific goods	78 940	75 508
Vehicle registration duty	24 286	19 029
Energy taxes	36 409	37 029
Pollution duties	3 128	3 170
Tobacco duties	6 763	7 358
Duties on beer, wine and spirits	3 339	3 267
Other taxes on specific goods	5 015	5 655
Taxes on specific transactions	8 695	8 138
Stamp duty	8 581	8 047
Other taxes on specific transactions	114	91
Taxes on specific services	6 339	6 881
Turnover tax on football pools etc.	1 161	1 128
Tax on insurance of vehicles and leisure craft	2 204	2 162
Other taxes on specific services	2 974	3 592
Other duties	147	133
Other production taxes	164	139

Table 428 (page 2 of 2)

Total taxation

	2006*	2007*
	DKK mio.	
Distribution by receiving sub-sector		
Central government	603 822	608 313
Social security funds	16 636	17 070
Municipalities	199 867	215 064
Supranational authorities (EU)	4 007	4 070
	per cent	
Tax incidence¹, total	48.8	48.5
Taxes on production and imports	18.0	17.6
Current taxes on income, wealth, etc.	29.6	29.6
Compulsory contribution to social security	1.0	1.0
Taxes on capital	0.2	0.3

¹ Taxes and duties in percentage of gross domestic product.

For further information visit www.statbank.dk/off12

Table 429

Danish official aid to developing countries

	2007	2008 ¹
	DKK mio.	
Total official aid	12 416	12 377
Bilateral aid, total	8 422	8 312
Projects and project aid		
Africa	2 622	2 461
Asia and Latin America	1 335	1 398
Personnel	247	369
Private Sector Programme	213	183
Various credit facilities	350	349
Aid in the form of loans, debt relief	671	450
Aid to regional areas and localities	270	134
Human rights and democratising	263	275
Transitional assistance to the western Balkans	-1	0
Grants through NGOs	932	961
Special environmental aid for developing countries	374	447
Research and information in Denmark	206	215
Extraordinary humanitarian contributions and International Humanitarian Emergency	808	933
The Neighbourhood Programme	140	144
Other	-8	-7
Multilateral aid, total	3 993	4 065
International development studies	34	38
United Nations Development Programme	440	395
United Nations Children's Fund (UNICEF)	209	208
HIV/AIDS, Population and Health Programme	559	621
United Nations Agricultural and Food Programme	179	180
Global environmental programmes	252	257
Other United Nations aid programmes	277	297
World Bank Group	434	749
Regional banks	69	58
Regional and other funds	490	301
EU development aid	455	488
Multilateral regional aid and temporary aid	95	112
Contributions concerning stability and safety	57	26
Various multilateral contributions	145	29
Humanitarian organizations	320	330
Other	-21	-24

¹ Budget figures.

Source: Danish Ministry of Foreign Affairs, DANIDA.

For further information visit www.statbank.dk/15

Table 430

Bilateral official aid to developing countries. 2008

	Program- me and project aid	NGO aid	Other grants aid	Total		Program- me and project aid	NGO aid	Other grants aid	Total
	DKK mio.					DKK mio.			
Total	5 612.8	960.6	1 738.7	8 312.1	South African Republic	55.3	6.3	82.9	144.6
Africa, total	3 397.0	494.0	784.6	4 675.7	Africa	36.4	-	81.0	117.4
Asia, total	1 426.0	188.3	526.2	2 140.5	Sri Lanka	100.3	0.6	13.7	114.6
Latin America, total	409.5	110.3	16.7	536.5	Central America	56.5	49.4	3.7	109.6
Europe, total	3.6	12.5	126.7	142.9	Burma	15.8	8.5	74.3	98.6
Tanzania	532.9	32.8	50.5	616.2	Somalia	8.3	3.0	77.9	89.2
Mozambique	349.4	49.8	51.8	451.0	Zimbabwe	17.1	30.1	40.1	87.3
Ghana	382.6	52.0	6.7	441.3	Niger	58.9	11.6	0.8	71.3
Uganda	332.9	74.5	22.5	429.9	Bhutan	68.9	-	2.3	71.2
Viet Nam	335.3	18.9	65.4	419.6	Cambodia	12.3	15.4	42.8	70.5
Nigeria	375.0	0.5	0.0	375.5	Mali	47.3	1.8	15.7	64.8
Kenya	207.6	27.9	45.7	281.2	Liberia	33.1	7.1	23.4	63.6
Afghanistan	175.3	19.5	65.5	260.3	Southern Africa	11.6	34.5	10.4	56.5
Benin	248.2	-	0.7	248.8	Indonesia	16.9	6.8	29.3	53.1
Bangladesh	214.2	15.0	12.9	242.2	Gaza Strip	34.0	7.2	10.2	51.5
Nepal	194.2	37.4	7.9	239.5	Kosovo	-	-	43.6	43.6
Egypt	224.6	6.9	0.2	231.7	China	13.1	-	23.6	36.7
Burkina Faso	229.3	0.2	0.0	229.5	D. R. Congo	-	3.1	31.7	34.8
Nicaragua	184.2	10.6	1.3	196.1	Ethiopia	6.8	11.9	14.6	33.2
Sudan	33.8	9.7	151.9	195.3	Middle East	31.6	0.0	0.0	31.6
Iraq	124.3	0.1	63.9	188.3	Angola	9.0	11.6	10.3	30.9
Bolivia	163.5	14.1	9.6	187.2	Balkan	-	-	30.7	30.7
Zambia	151.7	26.0	3.6	181.3					

Source: Danish Ministry of Foreign Affairs, *Department of International Development Co-operation (DANIDA)*.