

Public finance

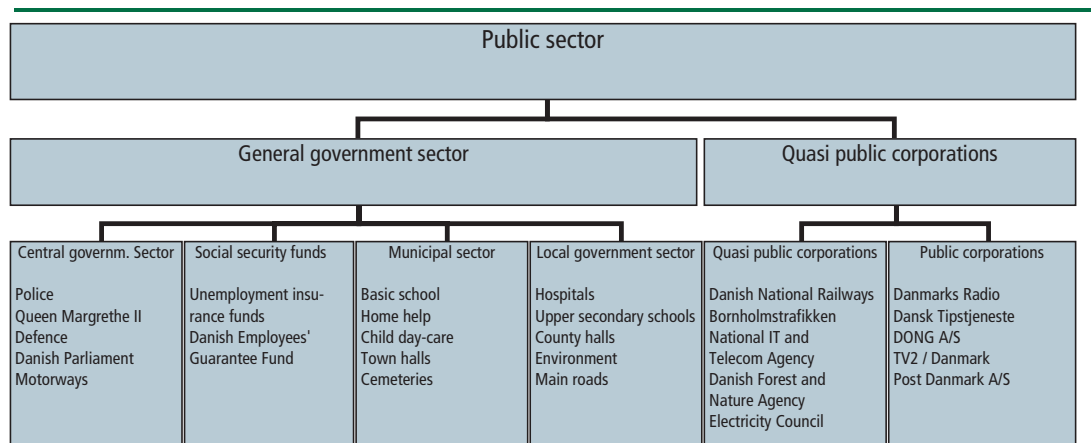
1. Developments in the general government sector

Composition of the public sector

The public sector is composed of the general government sector and public enterprises (corporate sector). The general government sector comprises institutions whose objective is to produce non-market services for the public that are primarily funded through taxes. These services are available for private households and enterprises and include, for example, central and local government administration, education, and hospitals. The general government sector does not therefore include quasi public corporations (e.g. the Danish National Railways and Bornholmstrafikken) and public corporations (e.g. the Danish Broadcasting Corporation and DONG A/S), which constitute together the corporate sector.

The difference between public enterprises and quasi public corporations is that they are part of the public system of accounting. The quasi public corporations are 100 per cent controlled by the general government sector, while the public enterprises are controlled to a lesser extent, which leaves them with more scope, compared to the quasi public corporations.

Figure 1 General government sector by areas. 2006



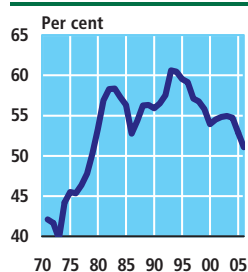
For the next couple of years, the public sector is facing a major adjustment in connection with the implementation of the municipal reform, which came into force 1 January 2007. The reform briefly implies that:

- A number of small municipalities have been merged, and the total number of municipalities has been reduced from 293 to 98.

Public finance

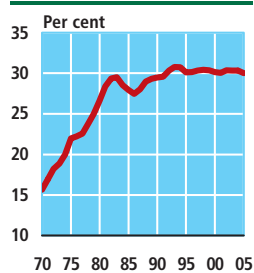
- The counties have been abolished and replaced by five regions. In connection with the municipal reform, the responsibility for a number of tasks has been redistributed, compared to the previous distribution among the central government, region and municipality.

Figure 2
Current and capital expenditure as a percentage of GDP



See table 422.

Figure 3
Employment in the general government sector as a percentage of total employment



See table 394.

Stagnation in public expenditure since 1983

Since 1970, the general government sector has undergone considerable development. Current and capital expenditure accounted for an increasing proportion of GDP at factor cost during the 1970s until 1983. From 1983 to 1994, the growth has been equal to the general growth in the economy and thus, the proportion of GDP was about the same in 1994 as 11 years before.

There are many reasons for the changes in the general government sector. A significant reason is that the economic activity of women has increased so that many of the functions at home, which they used to take care of, are now looked after by the general government sector (e.g. care of children and the elderly). Since 1994, there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. In 2006, current and capital expenditure accounted for 51 per cent of GDP.

Number employed by the public sector has increased

The number employed in the general government sector exhibited a sharp growth during the 1970s. This development also stagnated, however, in the early 1980s as the number employed by the general government sector remained at more or less the same proportion of overall employment during the 1980s and 1990s. In 1970, the number employed by the general government sector amounted to 17 per cent of the total number employed. The corresponding percentage for 1995 had increased to 30 per cent.

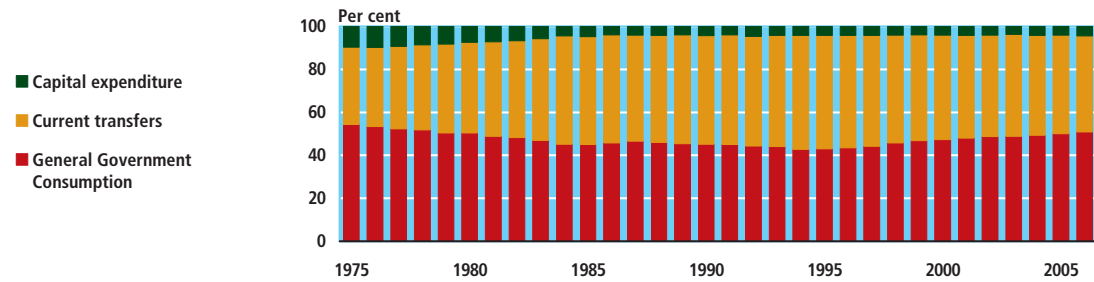
Expenditure by type of transaction

In addition to the change in public expenditure as a proportion of GDP, there has also been a change in the composition of expenditure. Expenditure by type of transaction shows that general government consumption until 1994 comprises a falling proportion of total expenditure. General government consumption primarily comprises salaries and purchases of goods used in production. In the latest period from 1994 to 2006, there has been a slight increase in the general government consumption proportion of total expenditure.

On the other hand, current transfers account for a larger percentage until 1994, but the share decreased slightly again in the period 1996-2006. Current transfers are primarily transfers to households (pensions, unemployment benefits, etc.) and interest. Also, the percentage of capital expenditure has fallen until the mid-1980s, but has since then showed a relatively constant share of public expenditure. Capital expenditure covers such things as investment in schools, hospitals, and roads.

Public finance

Figure 4 Public expenditure¹ by type of transaction



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

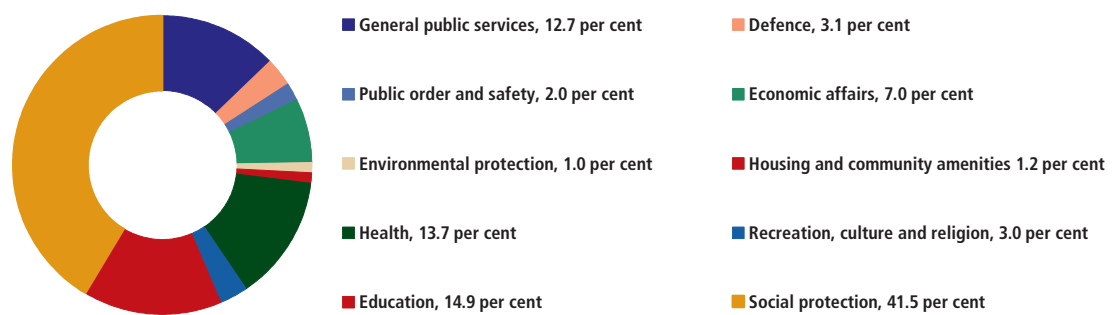
See table 425.

Expenditure by function

The figure below analyses general government expenditure by function. 70.1 per cent of expenditure in 2006 was spent on the three important functions: Education, health and social security; sectors considered core services in a modern welfare state.

Expenditure on social security accounts for the largest amount of resources (41.5 per cent). This includes expenditure on for instance old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 14.9 per cent and 13.7 per cent of total expenditure, respectively.

Figure 5 Current and capital expenditure by function. 2006



See table 428.

Public finance

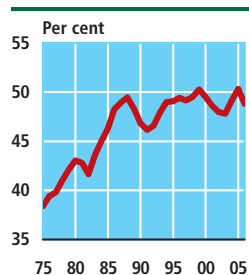
Expenditure on overall general government services amounts to 12.7 per cent and comprises general government administration etc. Along with defence, law and order, and security, these categories include expenditure that has historically been the basis for the general government sector. Defence and law and order and security account for 3.1 per cent and 2.0 per cent, respectively, of the resources.

7.0 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. 1.2 per cent and 3.0 per cent, respectively, are spent on housing and public facilities and on religion, leisure and culture.

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.

2. Funding general government expenditure

Figure 6
Taxes and duties as a percentage of GDP



See table 432.

Taxes as per cent of GDP relatively stable

The growth in the general government sector is reflected in a greater need for funding where taxes and duties in particular play a decisive role. This can be seen in the tax burden, which increased from 38.4 per cent in 1975 to 49.4 per cent in 1988. The period following and up to now has shown an almost constant tax burden, though there are periods with a lower level. In 2006, the taxes amounted to 48.8 per cent of GDP.

No changes in the tax structure for 30 years

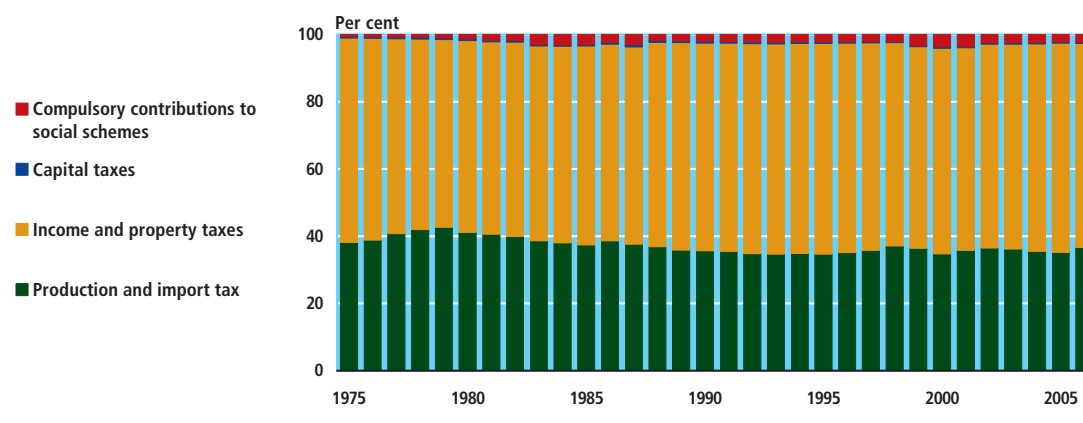
The tax structure has not changed very much since 1975. Income and property taxes have accounted for the largest part of total taxes. In 2006, they amounted to 60.7 per cent of total taxes, compared to 55.8 per cent in 1979. Income and property taxes are taxes on incomes earned by individuals and enterprises (e.g. personal taxes, social security contributions, corporation tax, real interest tax), and taxes linked to the possession of property (e.g. vehicle excise duty).

Production and import taxes are another large item, which primarily comprise VAT and various selective excise duties. These taxes amounted to 36.7 per cent of total taxes in 2006, and during the period from 1975 to 2006, their share has fluctuated between 42.6 per cent in 1979 and 34.7 per cent in 1995. Some production and import taxes are used to influence the behaviour of people and companies. These include "green" taxes, which have become more significant during the 1990s.

Capital taxes and compulsory contributions to social schemes are not significant in terms of revenue. The latter is important in other countries, but not in Denmark where welfare benefits are funded by non-earmarked taxes and where social benefits are granted without reference to people's attachment to the labour market (e.g. the state pension).

Public finance

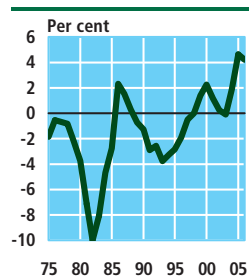
Figure 7 National accounts distribution of total taxes and duties



See table 432.

3. Developments in public finances

Figure 8 Public sector surplus (net lending) as a percentage of GDP



See table 422 and 423.

Changes in the economic business cycle influences the public finances

Public finances have fluctuated between surplus and deficit from 1975 to today. 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.

Surplus on public finances since 1997

Public finances deteriorated with the oil crises of 1973/74 and 1979/80. This trend, which from 1979 resulted in a period of deficits, was replaced by a period of improvements in public finances from 1983. These improvements were partly due to economic recovery in both Denmark and abroad. The positive development held firm until 1986 when the surplus on public finances amounted to 2.3 per cent of GDP. After 1986, recession in Denmark reversed this trend. The result was another period of deficits, which began in 1989 and ended in 1998. Since 1999, there has been a surplus on public finances, except for a small deficit in 2003.

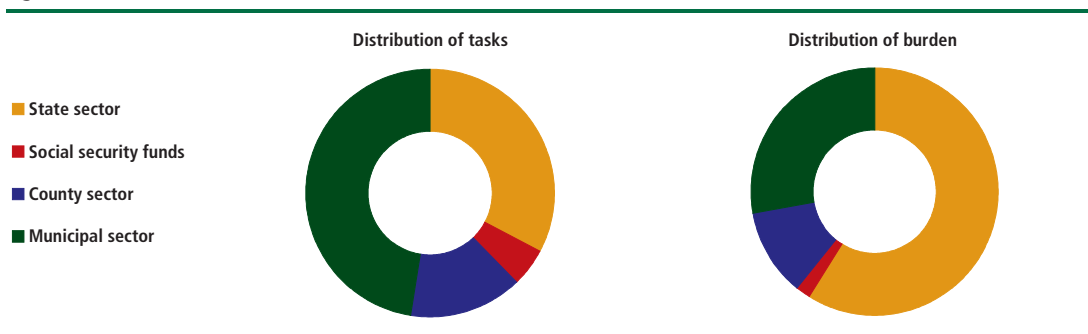
4. Distribution of tasks and burden between sub sectors

The *general government sector* can be divided into the following sub-sectors: Municipalities, counties, 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 distribution of

Public finance

burden shows the final distribution of expenditure between sectors after transfers between the individual sectors.

Figure 9 Distribution of tasks and burden between sub-sectors. 2006



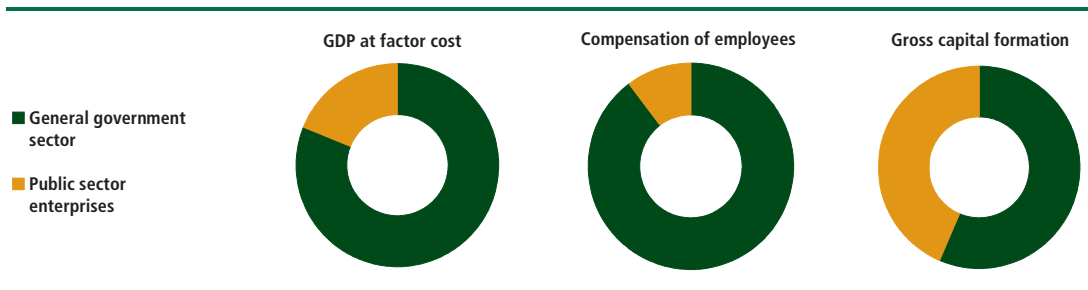
The state covers more of the expenditure than the division of responsibilities dictates. Counties (in 2006), social security funds, and especially municipalities cover less expenditure than is dictated by the division of responsibilities. This is because the state refunds the other sub-sectors for a number of costs, particularly statutory costs in the social area.

5. The public sector

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

19 per cent of the public sector's GDP at factor costs is created by public corporations, but they only employ a relatively small number of all public employees, as only 10 per cent of total wage and salary costs are paid by the public corporations. However, the public corporations account for a little less than half (44 per cent) of total gross capital formation of the public sector.

Figure 10 The public sector divided into general government sector and public enterprises. 2005



See table 421.

Public finance

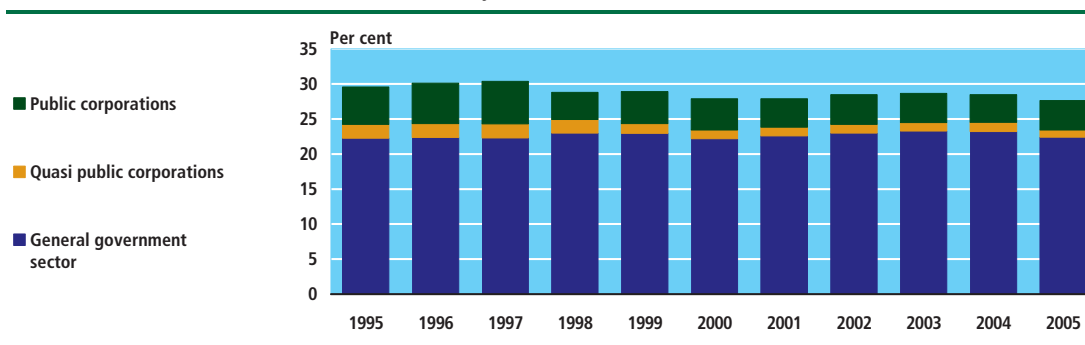
Public enterprises are quasi public corporations and public corporations. Together with the general government sector, these make up the public sector. Quasi public corporations are public institutions operated under market conditions and their accounts can be separated from the other state and municipal accounts. They include, for example, municipal utility companies, ports and harbours, and the Danish National Railways. Public corporations are organized according to civil law and are fully owned or majority owned by public authorities. These include A/S Great Belt Link and DONG A/S.

The size of the public sector constant since 1993

Compared with the total Danish economy, the size of the public sector has remained constant between 28-30 per cent since 1993. The shift in the size of the public sector depends on shifting preferences for privatization. In recent years, the trend has been more private ownership, which reduces the size of the public sector. Tele Denmark A/S is an example of a company that has shifted status from public corporation to private enterprise. From 1998, when the state sold its shares, Tele Denmark A/S has no longer been a public enterprise and is therefore no longer part of the public sector.

Figure 11

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



See table 421.

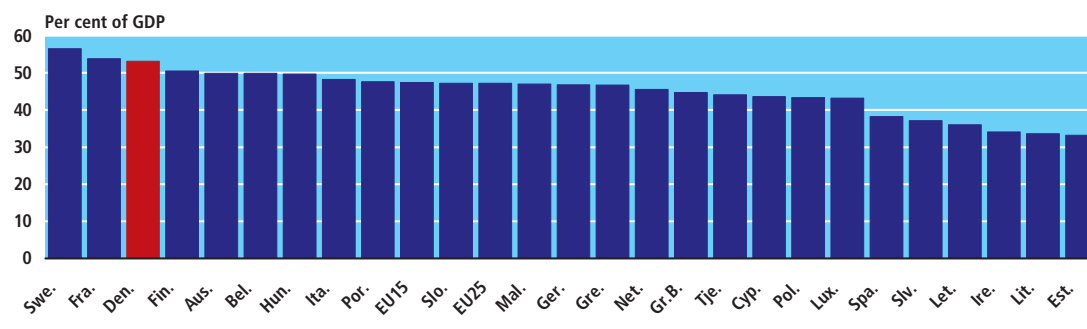
6. International comparisons

Size of the public sector in an EU with 25 members (EU25) in 2005

On 1 May 2004, the EU was enlarged by ten "new" Eastern and Central European Countries: Poland, Czech Republic, Hungary, Slovakia, Estonia, Lithuania, Slovenia, Cyprus, and Malta. The total GDP of the ten "new" EU Member States amounts to 486 billion euros, corresponding to 5 per cent of the GDP of the 15 "old" EU Member States (EU15).

Public finance

Figure 12 Public expenditure as a percentage of GDP. 2005



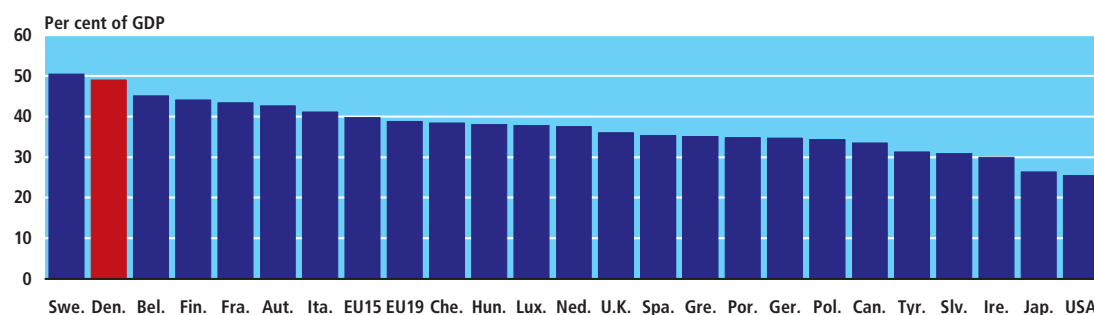
Note: Slv. is Slovakia and Slo. is Slovenia.
Source: Eurostat.

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 33.2 per cent (Estonia) to 56.5 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.

International comparison of taxes

Denmark accounts for the second highest tax burden (taxes and duties as a per cent of GDP) among selected OECD countries. Only Sweden, which is the only country where the tax burden exceeds more than half of GDP (50.4 per cent), has a higher tax burden than Denmark.

Figure 13 Taxes and duties as a percentage of GDP. 2004



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

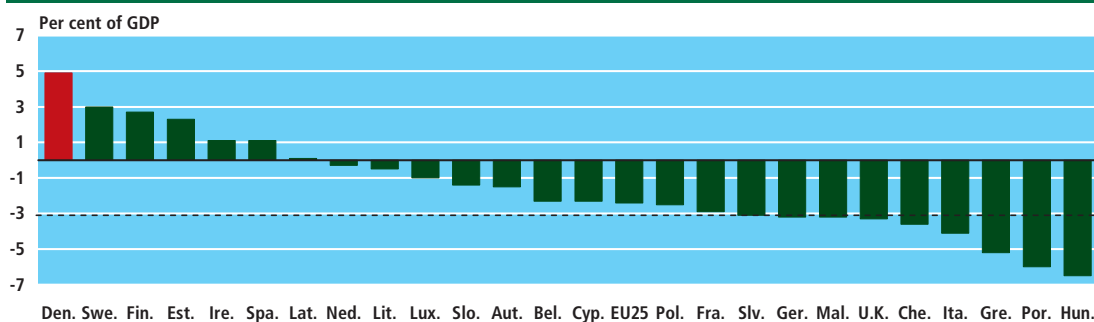
Public finance

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.

Public EMU deficits/surpluses and EMU debt in the EU

The public EMU deficits/surpluses and EMU debt in the EU are a guideline for the fiscal-policy situation in the EU and are used in connection with the procedure for “disproportionately large government-budget deficits”. The procedure prescribes 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. However, it can be accepted that EMU debt exceeds 60 per cent of GDP if it is falling and is approaching 60 per cent. Furthermore, a deficit of 3 per cent of GDP is accepted if it is only “temporarily” exceeded.

Figure 14 EMU deficit (-) / surplus (+) as a per cent of GDP, EU25. 2005



Denmark (4.9) and Sweden (3.0) account for the highest public EMU deficit in 2005, while there are a number of countries whose deficit is above the threshold of 3 per cent. Among these countries are Germany and Italy. EU 25 accounted for a deficit of 2.3. The total deficit for EU25 is very similar to that of the Euro Zone (2.4).

Public finance

Since 1993, Denmark's EMU debt in per cent of GDP has been declining and has made up less than 60 per cent of GDP since 1998. The total EMU debt of EU25 was 63.2 per cent of GDP in 2005. In other words, the average of EU25 is above the fixed limit in connection with the procedure for "disproportionately large deficits".

Figure 15 EMU-debt in per cent of GDP, EU25, 2005

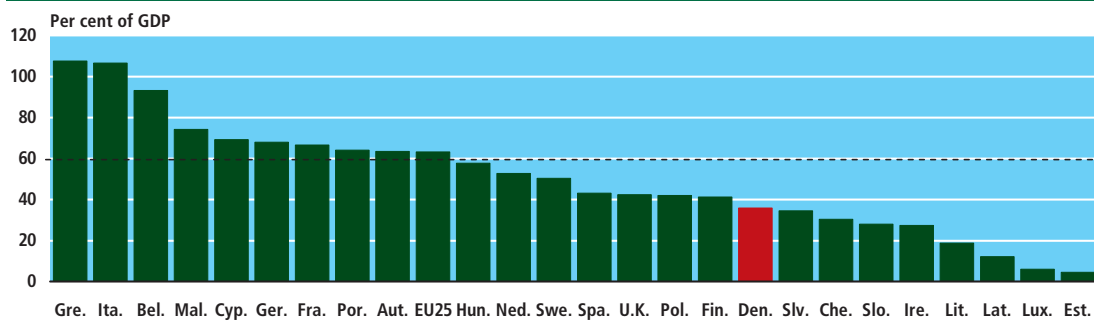


Table 405

Central government finance, summary

	2006*			2007*		
	Operating budget		Capital budget	Operating budget		Capital budget
	Expenditure	Revenue		Expenditure	Revenue	
	DKK mio.					
§ 1. Queen Margrethe II	62.4	-	-	64.3	-	-
§ 2. Members of the Royal House	20.4	-	-	21.1	-	-
§ 3. Danish Parliament	836.6	-	-	844.7	-	-
§ 5. Prime Minister's Department	107.5	-	-	114.6	-	-
§ 6. Royal Danish Ministry of Foreign Affairs	13 119.8	356.2	39.5	14 265.8	559.3	-
§ 7. Ministry of Finance	6 925.6	1 291.1	127.9	9 434.4	1 663.4	102.4
§ 8. Ministry of Economic and Business Affairs	1 336.8	36.9	-	519.3	2.5	-
§ 9. Ministry of Taxation	5 537.4	137.4	-	5 780.6	305.2	-
§ 11. Ministry of Justice	11 944.3	2 482.0	109.3	13 050.3	2 482.0	-
§ 12. Ministry of Defence	18 394.3	23.3	1 881.9	19 178.6	23.3	1 543.1
§ 15. Ministry of Social Affairs	112 378.0	-	3.5	108 482.7	-	-
§ 16. Ministry of the Interior and Health	61 687.3	8.4	-	136 411.2	7.9	-
§ 17. Ministry of Employment	73 256.9	6.0	-	69 077.5	3.6	-
§ 18. Ministry of Refugee, Immigration and Integration Affairs	2 300.8	-	5.7	2 156.1	-	-
§ 19. Ministry of Science, Technology and Innovation	14 805.1	416.6	8.7	15 172.0	387.6	-
§ 20. Ministry of Education	32 275.1	36.6	9.1	40 990.8	20.5	-
§ 21. Ministry of Culture	4 359.0	76.6	327.9	5 554.5	126.9	122.4
§ 22. Ministry of Ecclesiastical Affairs	556.9	-	33.6	629.6	-	58.4
§ 23. Ministry of the Environment	1 376.1	50.9	74.3	2 257.4	50.9	153.5
§ 24. Ministry of Food, Agriculture and Fisheries	1 880.9	-	-7.9	2 076.3	-	16.3
§ 27. Ministry of Family and Consumer Affairs	12 151.2	-	-	12 831.7	-	-
§ 28. Ministry of Transport	7 375.7	11 895.8	4 922.9	7 253.7	12 036.8	5 860.6
§ 34. Labour Market Funds	-	87 368.0	-	-	91 893.0	-
§ 35. General reserves	7 577.9	2 266.8	-	9 530.6	2 000.0	-
§ 36. Pensions	14 118.0	-	-	17 148.2	-	-
Total	404 384.0	106 452.6	7 536.4	492 846.0	111 562.9	7 856.7
§ 37. Interests	26 885.1	6 417.9	-	25 905.7	9 680.3	-
§ 38. Taxes and duties	30 106.4	402 532.9	-	31 111.4	504 942.5	-
Total Surplus	461 375.5	515 403.4	7 536.4	549 863.1	626 185.7	7 856.7
		- 54 027.9	- 7 536.4		- 76 322.6	- 7 856.7
Operating, capital and lending budget	-	46 491.5	-	68 465.9	-	-
§ 40. Bond purchases. etc.	6 937.7	-	-	6 615.0	-	-
§ 41. Changes in investment portfolio. etc.	-	-2 866.0	-	-3 888.5	-	-
§ 42. Repayment of central government debt	37 550.2	-	-	57 962.4	-	-
Total	44 487.9	43 625.5	- 862.4	64 577.4	64 577.4	-

Source: Appropriation Act 2007.

For further information visit www.statistikbanken.dk/15

Table 406 (continued) Specification of central government finance, current expenditure, net

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
	DKK mio.		
§ 1. Queen Margrethe II	61.5	62.4	64.3
1. Central government grants	61.5	62.4	64.3
§ 2. Members of the Royal House	20.1	20.4	21.1
1. Civil list (appanage)	20.1	20.4	21.1
§ 3. Danish Parliament	801.2	836.6	844.7
1. Expenditure in connection with the Danish Parliament	594.7	617.7	612.8
2. The Ombudsman	40.4	44.2	46.6
3. Auditing	166.1	174.7	185.3
§ 5. Prime Minister's Department	112.8	107.5	114.6
1. Joint expenditure	112.8	107.5	114.6
§ 6. Royal Danish Ministry of Foreign Affairs	13 383.6	13 119.8	14 265.8
1. Foreign service, etc.	1 925.1	1 757.1	1 928.6
2. International organizations	386.1	376.3	381.9
3. Official assistance to developing countries	10 973.3	10 899.0	11 863.8
4. Promotion of exports, internationalization and investment efforts	99.1	87.4	91.5
§ 7. Ministry of Finance	7 878.7	6 925.6	9 434.4
1. Public economics	4 194.6	3 190.6	5 609.5
2. Greenland and the Faroe Islands	3 684.1	3 735.0	3 824.9
Greenland	3 068.6	3 119.5	3 202.1
The Faroe Islands	615.5	615.5	622.8
§ 8. Ministry of Economics and Business Affairs	788.7	1 336.8	519.3
1. Joint expenditure	110.3	181.5	161.1
2. Industrial adjustment	233.2	214.7	300.8
3. Industrial promotion and housing construction	189.6	546.0	- 472.4
5. Statistics	233.3	235.4	232.9
6. Shipping	22.4	159.2	296.9
§ 9. Ministry of Taxation	4 021.9	5 537.4	5 780.6
1. Joint expenditure	192.8	204.1	209.0
2. Administration	3 829.1	5 333.3	5 571.6
§ 11. Ministry of Justice	11 679.7	11 944.3	13 050.3
1. Joint expenditure	240.3	224.5	236.5
2. Administration of police service	7 420.8	7 565.4	8 240.3
3. Criminal administration system	2 223.1	2 318.9	2 488.9
4. Administration of justice	1 795.5	1 835.5	2 084.6
§ 12. Ministry of Defence	18 150.7	18 394.3	19 178.6
1. Joint expenditure	139.6	138.0	145.3
2. Military defence	17 285.8	17 546.9	18 283.9
3. Civil activities	225.4	244.8	254.7
4. Rescue operations	469.3	438.5	472.8
5. Conscientious objectors	30.6	26.1	21.9

Source: Appropriation Act 2007.

For further information visit www.statbank.dk/15

Table 406 (continued)

Specification of central government finance, current expenditure, net

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
	DKK mio.		
§ 15. Ministry of Social Affairs	104 804.9	112 378.0	108 482.7
1. Joint expenditure	8 136.3	8 496.6	2 442.2
2. Individual Housing benefit	7 139.8	7 591.2	7 766.3
Pensioners Housing benefit	5 948.5	6 277.5	6 418.0
Other Individual Housing benefit	1 457.2	1 587.3	1 615.8
Instalments, depreciations, etc. for rent allowance loans and residents' deposit loans, etc.	- 265.9	- 273.6	- 267.5
3. Cash benefits	1 271.5	1 350.6	1 434.2
Temporary cash benefits, etc.	265.5	305.4	251.4
Help to refugees	100.3	77.5	112.6
Benefits for the care of children	821.3	818.3	869.2
Benefits for the care of disabled adults	82.1	145.9	198.2
Survivor's benefits	2.2	3.5	2.8
4. Subsidized residential construction, urban renewal and housing areas,	1 967.7	1 708.8	1 416.4
Non-profit housing construction	1 371.1	1 204.1	953.9
Private housing construction	436.7	255.7	213.5
Urban renewal and residential	209.9	247.0	247.0
Provisions for non-profit housing construction and housing cooperative dwellings	-	-	-
Provisions for urban renewal and redevelopment	- 50.0	-	-
Subsidies for housing areas	-	2.0	2.0
5. Benefits for and care of the disabled	113.9	310.8	113.8
Benefits for and care of the disabled	0.0	-	-
Benefits for and care of the disabled	113.9	310.8	113.8
6. Other social security schemes	1 200.7	1 645.7	1 451.5
Reception centres	372.9	377.0	410.2
Subsidies for full or partial compensation of travelling expenses	0.4	0.4	0.4
Benefits for psychiatric patients who are not hospitalised	205.9	197.9	181.6
Benefits for socially maladjusted groups	621.5	1 070.4	859.3
7. Social security pension payments	84 975.1	91 274.3	93 858.3
Old-age pension	71 274.1	78 792.0	81 547.3
Highest and intermediate early retirement pension	15 778.0	14 687.4	13 955.9
Ordinary early retirement pension	3 735.4	3 719.4	3 525.1
Personal pension supplement	813.3	875.9	848.1
ATP contribution on early retirement pension and supplementary pension	375.1	362.7	416.2
Reservation, early retirement pension reform	2.0	-	-
Transfers from the Social Pension Fund	-8 740.0	-9 570.0	-9 840.0
Early retirement pension	1 737.2	2 406.9	3 405.7
§ 16. Ministry of Interior and Health	54 707.9	61 687.3	136 411.2
1. Joint expenditure	1 136.9	1 142.3	1 524.3
2. Prevention	133.1	147.2	206.4
3. Education and research	216.7	276.7	235.8
4. The primary health service	39.4	23.1	70.8
5. Hospitals, etc.	2 818.0	2 883.9	3 200.3
6. Grants, etc. to local governments	50 363.9	57 214.1	131 173.6
§ 17. Ministry of Employment	75 950.2	73 256.9	69 077.5
1. Joint expenditure	154.8	345.4	345.6
2. Working environment	1 133.7	1 079.9	1 132.7
3. Labour market-related social assistance	57 222.2	53 255.1	47 960.7
Joint expenditure	344.4	374.8	553.1
Unemployment benefit	20 405.2	19 200.0	14 900.0
Early retirement pay	24 147.0	22 397.0	22 044.0
Transitional benefits	509.0	122.6	0.1
Cash benefits	5 627.6	4 945.2	3 726.0

Table 406 (continued) Specification of central government finance, current expenditure, net

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
	DKK mio.		
Sickness benefits	6 079.3	6 067.1	6 459.5
Repayments	109.8	148.4	278.0
4. Labour-market services	17 439.5	18 576.5	19 638.5
Joint expenditure	107.2	100.6	104.4
Employment efforts, operation	-	-	962.2
Public employment offices and business services	835.7	812.9	-
Active employment efforts	13 864.2	14 977.2	15 787.9
Active labour market policy	169.2	-	-
Active social policy	2 046.6	2 268.7	2 354.2
Other employment-creating schemes	416.7	417.1	429.8
§ 18. Ministry of Refugee, Immigration and Integration Affairs	2 355.0	2 300.8	2 156.1
1. Joint expenditure	371.3	363.0	418.7
2. Asylum applicant	511.6	489.2	470.4
3. Integration	1 472.1	1 448.6	1 267.0
Integration programme and Danish classes	1 307.7	1 202.7	1 052.0
Efforts concerning integration on the labour market	50.4	117.2	89.3
Efforts concerning building areas	44.7	66.5	54.0
Other integration initiatives etc.	69.3	62.2	71.7
§ 19. Ministry of Science, Technology and Innovation	15 419.3	14 805.1	15 172.0
1. Joint expenditure	1 008.2	789.9	411.1
2. Research and further education	12 169.3	11 458.4	11 527.2
3. Danish Research Council and research training	1 217.5	1 417.0	1 933.8
4. Research institutions	423.3	396.1	451.6
5. Information technology, telecommunications	50.2	84.9	62.6
6. Competence and technology	550.7	658.8	785.7
§ 20. Ministry of Education	30 529.9	32 275.1	40 990.8
1. Administration, etc.	1 478.1	1 668.5	1 963.2
2. Basic school	2 262.9	2 348.6	2 363.2
3. Vocationally-oriented youth education	5 808.3	5 967.9	6 450.3
4. General and vocational upper-secondary education	2 174.0	2 183.8	7 890.9
5. Other youth education, etc.	509.2	511.3	496.0
6. Further education, etc.	3 784.4	3 886.3	4 407.1
7. Community education and adult, and further education and training	2 141.8	2 304.2	3 513.4
8. Cross-disciplinary and international activities	670.1	681.0	770.5
9. Assistance schemes, etc.	11 701.1	12 723.5	13 136.2
State Education Fund's financial assistance to students	10 084.4	10 948.3	11 129.9
Transport assistance	158.1	106.0	215.7
Adult education assistance	543.2	758.2	782.0
Other assistance schemes	915.4	911.0	1 008.6

Table 406 (continued) Specification of central government finance, current expenditure, net

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
	DKK mio.		
§ 21. Ministry of Culture Affairs	4 197.1	4 359.0	5 554.5
1. Joint expenditure	219.2	310.1	777.5
2. Artistic and literary activities	1 728.9	1 766.2	2 176.3
Financial assistance to artists, authors, etc.	574.0	565.7	644.8
Music	173.1	189.9	228.0
Theatres	605.1	635.6	947.4
Films	376.7	375.0	356.1
3. Preservation and presentation of the cultural heritage	1 417.7	1 445.7	1 740.7
Libraries	615.4	626.4	697.7
Archives, etc.	153.5	178.6	162.5
Museums, ancient monuments, protected buildings etc.	648.8	640.7	880.5
4. Further education	831.8	828.5	848.7
5. Sports and leisure-time facilities	- 5.0	4.9	8.4
6. Radio and TV	4.4	3.6	2.9
§ 22. Ministry of Ecclesiastical Affairs	511.0	556.9	629.6
1. Joint expenditure	51.9	52.6	57.9
2. The Danish National Church	459.0	504.3	571.7
§ 23. Ministry of Environment	1 349.6	1 376.1	2 257.4
1. Joint expenditure	234.8	237.7	339.0
2. Environmental protection	422.5	457.4	671.0
3. Environmental surveys	-	-	130.7
4. Forest and nature management	452.0	446.9	873.7
5. Geological research and surveys	133.1	129.5	132.9
6. Map production	107.2	104.6	110.1
§ 24. Ministry of Food, Agriculture and Fisheries	1 328.2	1 880.9	2 076.3
1. Joint expenditure	153.1	169.3	161.1
2. General farming and fishing	765.7	1 097.0	957.1
3. Control, combating of diseases and research	412.2	620.7	965.2
4. Market schemes	- 2.8	- 6.1	- 7.1
§ 27. Ministry of Family and Consumer Affairs	11 818.5	12 151.2	12 831.7
1. Joint expenditure	49.7	265.6	150.5
2. General family and children's affairs	11 129.0	11 304.1	11 820.8
3. Consumer affairs	87.0	75.3	79.9
4. Food and livestock affairs	552.8	506.2	780.5
§ 28. Ministry of Transport	7 440.6	7 375.7	7 253.7
1. Joint expenditure	631.8	524.2	305.5
2. Road traffic	240.5	254.2	392.4
3. Aviation and meteorology	112.2	243.9	260.3
4. Ports, coasts, and ferry services	423.9	214.5	238.1
5. Railway traffic	5 388.2	5 445.8	5 265.6
6. Energy	644.0	693.1	791.8
§ 34. Labour Market Funds	-	-	-
§ 35. General reserves	5 707.3	7 577.9	9 530.6
Reserves, etc.	-	1 773.4	1 420.6
VAT rebates	5 707.3	5 804.5	8 110.0
§ 36. Pensions	13 283.8	14 118.0	17 148.2
1. Civil servants' pensions	2 952.0	3 121.2	5 170.9
2. Employees with civil servants' pensions			
Public limited companies, public utilities etc.	2 552.5	2 707.0	2 829.2
3. State-guarantees pension schemes	6 452.5	6 945.6	7 767.7

Table 406 (continued) Specification of central government finance, current expenditure, net

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
DKK mio.			
4. Pension schemes excl. public servants' pensions	0.4	9.7	- 1.0
5. Indexed pension schemes	1 276.4	1 290.0	1 330.0
6. Administrative expenditure, etc.	50.1	44.5	51.4
§ 37. Interests	32 709.9	26 885.1	25 905.7
1. Interest on central government debt	29 544.8	24 489.0	23 497.3
Domestic central government debt	27 823.6	22 696.6	21 122.1
Foreign central government debt	1 721.2	1 792.4	2 375.2
2. Regulation of provisions	3 165.1	2 396.1	2 408.4
§ 38. Taxes and duties	27 898.0	30 106.4	31 111.4
1. Taxes on income and wealth	12 895.8	13 100.0	13 400.0
Family allowance	12 895.8	13 100.0	13 400.0
2. Customs and excise duties	-66.0	-62.6	-84.0
Duties on motor vehicles	-68.8	-64.0	-84.0
Other excise duties	2.8	1.4	-
4. EU schemes	15 068.2	16 646.2	17 383.7
6. Transfer to other sections	-	422.8	411.7
Total current expenditure, net	446 910.2	461 375.5	549 863.1

Table 407 Central government debt and borrowing – correction

	1996	2005
per cent of GDP		
Total central government debt¹	39.1	39.2
Domestic debt	33.3	33.4
Foreign debt	5.8	5.9
DKK mio.		
Total central government borrowing	124 325	46 446
Domestic debt	95 955	30 925
Foreign debt	28 370	15 521

¹ Government gross debt, nominal values.

Table 408

Central government assets and liabilities

	2004		2005	
	1 January	31 December	1 January	31 December
	DKK in million			
Assets				
Assets, total	573 828.5	557 674.3	604 492.9	604 166.3
Fixed assets	263 339.0	261 474.0	282 107.4	288 458.3
Properties and plants, total	131 002.3	121 292.6	141 099.4	145 049.5
Lending and accounts receivable	127 340.4	133 751.2	132 548.9	137 066.8
Securities	8 263.0	7 111.9	9 140.8	7 509.6
Loss on bond issue, government loans	-3 266.7	-681.8	-681.8	-1 167.7
Domestic government debt	-4 063.9	-2 045.2	-2 045.2	-2 594.5
Foreign government debt	120.1	171.6	171.6	179.0
Relending	677.1	1 191.8	1 191.8	1 247.8
Current assets	162 548.5	149 628.3	176 198.1	167 862.6
Operating assets	217.7	202.7	6.2	-
EU intervention stocks	75.1	-	-	116.7
Stock-in-trade	112.8	109.1	16 055.5	15 456.2
Debtors	121 220.6	92 390.5	80 865.6	73 750.0
Accounts with Danmarks Nationalbank	40 451.1	56 767.9	56 767.9	50 335.5
Cheque accounts (arrears)	4.8	0.0	-	-
Ministry of Finance's ordinary account	36 862.3	56 702.1	56 702.1	50 355.5
Government institutions' accounts with Danmarks Nationalbank	3 584.0	65.8	65.8	-20.0
Liquid balance	471.2	158.1	22 502.8	28 204.1
Other assets	147 940.9	146 571.9	146 187.3	147 845.4
Assets of special funds	147 940.9	146 571.9	146 187.3	147 845.4
Social Pension Fund	146 747.1	145 205.1	145 205.1	143 025.7
Other funds	1 193.8	1 366.8	982.2	4 819.7
Liabilities				
Liabilities, total	573 828.5	557 674.3	604 492.9	604 166.3
Net capital	-429 035.2	-410 940.8	-380 907.2	-303 560.9
Balance	-432 053.1	-410 940.8	-380 907.2	-303 560.9
Revaluation reserve securities	3 017.9	-	-	-
Long-term debt	664 033.7	658 300.3	660 877.4	589 321.6
Domestic government debt	543 605.7	535 955.6	535 955.6	456 387.2
Foreign government debt	83 904.9	83 911.9	83 911.9	90 681.0
Mortgage debt	30.6	28.7	28.6	26.5
Other long-term debt	36 425.1	38 321.8	39 037.7	40 139.1
Donations	67.4	82.2	1 943.6	2 087.7
Short-term debt	190 889.0	163 742.8	178 335.3	170 560.2
Short-term domestic government debt	67 347.0	68 602.0	68 602.0	60 092.0
Short-term foreign government debt	-2.0	16.6	16.6	-
Periodic interest on government debt	6 699.8	5 866.1	5 866.1	3 381.3
Renounced commitment	74 020.9	74 624.4	74 626.7	76 116.5
Account with special funds	246.2	123.3	123.3	5.5
Creditors	42 275.5	14 192.9	24 848.1	23 934.6
Monetary liabilities concerning holiday pay	301.6	317.5	4 252.4	7 030.4
Other liabilities	147 940.9	146 571.9	146 187.3	147 845.4
Capital for special funds	147 940.9	146 571.9	146 187.3	147 845.4

Source: Government accounts 2004 and 2005.

For further information visit www.statbank.dk/15

Table 409

Central government net borrowing requirement

	2003	2004	2005
	DKK mio.		
Net borrowing requirement	-6 897	-23 637	-75 851
+Discount on new issue, foreign loans	94	86	83
+Revaluation of foreign loans, etc.	194	-2 408	-1 103
+Discount on new issues, domestic loans	-1 825	2 652	-195
+Changes in the social pension fund stock of government loans	-5 006	-2 661	-3 836
=Change in central government debt	-13 439	-25 968	-80 901
Total indebtedness of central government per 31 December	536 097	510 129	429 228
Total domestic debt, net	452 194	426 200	338 547
Bonded debt, total	543 606	535 956	456 387
a. Ordinary bonds	480 874	480 590	440 351
b. Short-term debt certificates	78 532	71 690	33 980
c. Premium bonds	400	400	200
d. Swaps	-16 200	-16 724	-18 144
The Social Pension Fund stock of government bonds	-118 138	-120 799	-124 635
Liabilities to Danmarks Nationalbank, net	-40 621	-57 559	-53 297
Treasury bills	67 347	68 602	60 092
Total foreign bonded debt, net	83 903	83 929	90 681
Total domestic and foreign borrowing¹	116 501	92 372	52 879
Repayment of domestic and foreign loans, total	123 400	116 100	128 800
a. Repayment of domestic loans	106 300	100 000	119 500
b. Repayment of foreign loans	17 100	16 100	9 300
Domestic borrowing, total	99 523	76 286	37 357
a. Ordinary bonds	94 022	92 603	30 925
b. Borrowing from Danmarks Nationalbank	5 501	-16 317	6 433
Foreign borrowing, total	16 978	16 086	15 521

¹ At nominal value.

Source: Government accounts.

Table 410

Expenditure and revenue of social security funds

	Unemployment insurance funds		Employees' Guarantee Funds		All social security funds	
	2005*	2006*	2005*	2006*	2005*	2006*
Current expenditure	59 863	52 553	334	241	60 197	52 794
Consumption expenditure	3 083	3 166	39	30	3 122	3 196
Real interest, etc.	-	-	-	-	-	-
Income transfers to households	43 670	36 656	295	211	43 965	36 867
Income transfers to central government	13 110	12 731	-	-	13 110	12 731
Current revenue	61 656	55 155	653	619	62 309	55 774
Interests and dividends, etc.	112	107	7	20	119	127
Compulsory contributions	16 482	16 953	529	468	17 011	17 421
Transfers from central government	45 061	38 094	-	-	-	-
Other current transfers	1	1	117	131	118	132
Current surplus (gross saving)	1 793	2 602	319	378	2 112	2 980
Capital outlays, net	1 725	1 813	-	-	1 725	1 813
Overall surplus (net lending)	69	789	319	378	388	1 167

For further information visit www.statbank.dk/off3

Table 411

Local government accounts. 2005

	Counties ^{1,6}		Copenhagen, Frederiksberg and Bornholm		Other municipalities ⁶		All Denmark ^{1,6}	
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue
	DKK mio.							
Balance, total	123 640	123 640	57 030	57 030	287 485	287 485	468 155	468 155
Current items, total	113 613	26 659	47 968	6 056	254 035	54 294	415 616	87 009
Housing and community amenities	878	330	1 631	532	5 991	2 163	8 500	3 025
Public utilities etc.	0	-	504	458	14 947	18 152	15 451	18 610
Traffic and infrastructure etc.	4 972	2 013	791	398	7 374	2 521	13 137	4 932
Education and culture	13 255	4 204	5 564	675	50 691	6 431	69 510	11 310
Of which								
Primary and lower secondary	4 791	2 912	3 601	219	42 190	5 120	50 582	8 251
Hospital services and public health insurance	68 738	8 645	9 611	56	•	•	78 349	8 701
Social and health services	20 029	10 939	25 298	3 174	150 326	21 943	195 653	36 056
Of which:								
Public assistance and care	13	0	3 942	69	16 699	282	20 654	351
Child day care	530	458	5 119	1 370	27 088	7 633	32 737	9 461
Residential care and preventative measures for children	3 818	2 133	1 500	142	8 749	1 580	14 067	3 855
Institutions and measures for elderly or handicapped	10 453	6 051	7 237	1 042	45 037	9 267	62 727	16 360
Early retirement pension and personal supplements	0	-	2 305	13	19 306	490	21 611	503
Daily-cash unemployment benefits	-	-	1 043	18	7 880	189	8 923	207
Rent allowances etc.	3	0	1 411	30	9 504	270	10 918	300
Labour-market measures etc.	400	91	741	40	3 288	400	4 429	531
Other social and health services	4 812	2 206	1 999	449	12 775	1 833	19 586	4 488
Administration etc.	5 741	528	4 569	763	24 706	3 084	35 016	4 375
State refunds, total	•	531	•	4 914	•	31 545	•	36 990
Capital items, total	4 276	525	2 155	778	17 654	7 406	24 085	8 709
Housing and community amenities	133	120	1 012	694	3 980	5 560	5 125	6 374
Public utilities etc.	-	-	30	1	3 877	794	3 907	795
Traffic and infrastructure etc.	879	58	274	46	1 614	127	2 767	231
Education and culture	615	33	510	10	3 448	277	4 573	320
Hospital services and public health insurance	1 847	136	2	1	•	•	1 849	137
Social and health services	786	121	286	24	4 256	550	5 328	695
Administration etc.	16	57	41	2	479	98	536	157
Interests²	400	457	391	432	1 770	2 328	2 561	3 217
Repayment of loans	490	•	4 558	•	5 323	•	10 371	•
Financing	4 861	93 770	1 958	40 545	8 703	191 511	15 522	325 826
Loans	•	2 291	•	394	•	9 656	•	12 341
General grants	-	12 991 ³	-	6 484 ⁴	-	36 609	-	56 084 ³
Settlement of VAT	4 861	•	1 958	•	8 703	•	15 522	•
Taxes to counties and municipalities	-	78 488	-	33 667	-	145 246	-	257 401
Financial changes⁵	-	1 698	-	4 305	-	401	-	6 404

Note: Expenditure is exclusive VAT.

¹ Including Greater Copenhagen Authority. ² Excluding capital losses in connection with loans. In 2004, the capital losses amounted to DKK 111 mio. ³ Including contributions to Greater Copenhagen Authority Council and equivalent revenue of the Development Council. ⁴ Including contributions to Greater Copenhagen Authority Council. ⁵ Financial changes in the municipal sector are accounted for by an increase in liquidity of DKK 3.6 billion. ⁶ There has been a minor correction to data compared to previous publication.

For further information visit www.statbank.dk/reg31

Table 412

Current and capital expenditure and revenue of local government¹.
2005

	Housing and community amenities	Public utilities etc.	Traffic and infrastructure etc.	Education and culture	Hospital services and public health insurance	Social and health services	Administration etc.	Total
	DKK mio.							
Net expenditure, total	4 225	-49	10 741	62 453	71 360	164 228	31 024	343 982
Gross expenditure, total	13 623	19 358	15 905	74 083	80 197	200 980	35 554	439 700
Compensation of employees²	2 666	1 627	3 155	42 880	28 921	75 782	20 836	175 867
Intermediate consumption	2 004	6 199	2 054	5 100	8 058	8 718	1 637	33 770
Food	22	4	5	302	315	1 647	170	2 465
Fuels and lubricants	457	4 997	701	1 207	672	1 249	219	9 502
Purchase of land and buildings	949	120	74	76	13	445	6	1 683
Acquisitions	67	94	224	151	724	246	108	1 614
Other consumption goods	509	984	1 050	3 364	6 334	5 131	1 134	18 506
External services	7 563	11 111	9 711	21 110	24 662	38 671	9 886	122 714
VAT-exempt services	1 537	1 392	3 292	3 768	5 747	10 067	2 581	28 384
Building contractors and craftsmen	3 221	4 337	3 902	4 591	1 827	5 305	618	23 801
Payments to central government	22	102	35	3 935	1 286	89	10	5 479
Payments to other local authorities	105	31	349	5 535	13 005	16 854	353	36 232
Other services	2 678	5 249	2 133	3 281	2 797	6 356	6 324	28 818
Grants and transfers	1 181	178	1 280	4 808	18 484	77 585	3 466	106 982
Civil servant pensions	159	170	94	456	714	422	2 781	4 796
Other transfers to persons	63	7	9	835	17 742	75 421	147	94 224
Other grants and transfers	959	1	1 177	3 517	28	1 742	538	7 962
Financial expenses	183	164	12	0	-	30	0	389
Internal expenditure and revenue³	26	79	-307	185	72	194	-271	-22
Regarding compensation of employees	248	335	771	148	10	1 903	36	3 451
Regarding intermediate consumption	9	71	26	8	1 119	63	12	1 308
Regarding services	166	80	606	296	488	518	90	2 244
Internal revenue	-397	-407	-1 710	-267	-1 545	-2 290	-409	-7 025
Gross revenue, total	9 398	19 407	5 164	11 630	8 837	36 752	4 530	95 718
Revenue	9 104	19 294	5 151	11 543	8 330	35 984	4 444	93 850
Rent received	836	4	15	99	97	1 219	47	2 317
Sales of goods and services	786	10 724	3 516	2 841	952	13 093	486	32 398
Payments from central government	277	14	219	626	973	1 009	363	3 481
Payments from other local authorities	179	32	296	6 004	5 166	17 232	353	29 262
Other revenue	7 026	8 520	1 105	1 973	1 142	3 431	3 195	26 392
Financial receipts	294	113	13	87	507	768	86	1 868

Note: Expenditure is exclusive VAT.

¹Including Greater Copenhagen Authority Council. ²Income deducted from the Daily Cash Benefits Fund. ³Internal expenditure and revenue are transfers within the individual municipality unit.

For further information visit www.statbank.dk/reg11

Table 413

Balance and liabilities of local authorities. 2005

	Counties ¹	Copenhagen, Frederiks- berg and Bornholm municipalities	Other muni- cipalities	All Denmark ¹
	DKK mio.			
Assets, total	17 869	34 074	79 807	131 750
Liquid assets	3 380	1 789	12 008	17 177
Of which:				
Cash in hand	36	19	68	123
Bank deposits etc.	-1265	-55	1 891	571
Mortgage credit association bonds	3 163	1 356	7 500	12 019
Local government bonds	24	-	422	446
Central government bonds etc.	1 358	469	1 862	3 689
Liquid assets issued in other EU-countries	64	-	265	329
Short-term claims on central govt.	1 434	757	1 713	3 904
Other short-term claims	6 276	6 641	20 164	33 081
Long-term claims	5 377	24 669	36 444	66 490
Advances concerning utilities etc.	0	-136	-1 552	-1 688
Assets concerning settlement of debt for others	0	53	1 114	1 167
Assets of trust funds etc.	1 402	301	9 916	11 619
Liabilities, total	17 869	34 074	79 807	131 750
Short-term debt to banks	982	5	1 995	2 982
Short-term debt to central government	287	1 400	7 452	9 139
Other short-term debt	11 481	2 593	24 897	38 971
Long-term debt	13 487	5 176	57 573	76 236
Of which:				
Domestic debt, total	13 487	3 386	57 508	74 381
Of which:				
Non-profit institutions with contract	224	302	599	1 125
Central govt. and Mortgage Bank	2 401	26	97	2 524
Other municipalities and counties	3	0	134	137
Local Gov. Pension Fund	-	-	18	18
Other insurance companies	-	-	0	0
Mortgage credit	116	411	1 152	1 679
Local Gov. Credit Association	8 442	1 673	30 789	40 904
Banks	672	36	3 713	4 421
Public issues of bonds	-	-	-	-
Other domestic long-term debt	1	270	497	768
Long-term debt, dwellings for the elderly	83	546	13 607	14 236
Long-term debt, gains from ferry service	110	-	198	308
Debt concerning financially leased assets	1 435	122	6 704	8 261
Foreign debt, total	-	1 790	65	1 855
Of which:				
Public issues of bonds	-	1 781	-	1 781
Other foreign long-term debt ²	-	9	65	74
Liabilities of trust funds etc.	1 502	327	10 487	12 316
Liabilities concerning settlement of debt to others	1	82	2 574	2 657
Balance account	-9 871	24 491	-25 171	-10 551

¹ Including Greater Copenhagen Authority. ² As domestic lending has been erroneously entered in this function on the basis of foreign exchange by most Danish municipalities, the amount has been adjusted downwards.

For further information visit www.statbank.dk/reg4

Table 414

Accounts of counties. 2005

	Expenditure (gross)				Revenue			Expenditure – revenue	Balance sheet items at end of year	
	Current items		Capital items Total	Total ¹	Of which		=		Liquid funds	Long- term liabilities
	Total	Of which			Current and capital items	Taxes		Financial changes		
		Hospital services and public health insurance	Social and health services			(net revenue)				
	DKK mio.									
All counties	115 553	69 670	19 319	4 286	116 189	27 714	78 488	-1 070	3 380	12 052
Copenhagen Development Council	2 790	-	-	37	2 899	1 292	-	84	118	120
Copenhagen County	15 391	9 429	1 617	622	14 850	3 558	12 921	-619	1 214	3 614
Frederiksborg County	8 335	5 211	1 629	192	8 285	1 808	7 652	-242	-347	893
Roskilde County	5 129	3 342	780	115	5 080	1 098	4 366	-112	88	632
West Zealand County	8 080	5 117	1 505	216	8 049	2 216	4 830	-52	-152	989
Storstrøms County	7 081	3 948	1 697	342	7 085	1 941	3 936	-117	114	558
Funen County	11 709	7 434	1 912	505	11 941	2 865	7 302	-8	471	643
South Jutland County	5 709	3 644	855	219	5 517	855	3 667	-228	67	411
Ribe County	4 683	2 891	860	93	4 836	843	3 387	60	284	296
Vejle County	8 291	5 019	1 537	420	8 492	2 030	5 354	71	340	1 132
Ringkøbing County	6 146	3 653	1 160	331	6 090	1 190	4 168	-101	253	385
Århus County	15 587	9 815	2 700	574	16 147	4 710	10 114	-15	423	959
Viborg County	5 670	3 294	1 188	202	5 662	1 232	3 516	-60	138	338
North Jutland County	10 952	6 873	1 879	418	11 256	2 076	7 275	269	369	1 082

Note: Expenditure is exclusive VAT.

¹ Includes current and capital expenditure, state refunds, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

For further information visit www.statbank.dk/reg4 and [reg31](http://www.statbank.dk/reg31)

Table 415 (continued) Accounts of municipalities. 2005

	Expenditure (gross)				Revenue			Expenditure - revenue = Financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items Total	Total ²	Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture	Social and health services							
DKK mio.										
All municipalities	310 583¹	57 931	176 950	19 714	317 108	104 994	178 914	-860	13 798	55 926
Copenhagen	40 555	4 314	20 684	1 713	35 599	9 360	26 325	-6 048	1 335	2 877
Frederiksberg	6 480	900	3 195	379	6 787	1 550	5 639	116	397	1 528
Copenhagen County, total	35 476	7 406	20 396	2 454	36 333	11 094	23 860	-376	1 842	5 861
Albertslund	2 077	439	1 105	70	2 106	759	937	32	65	450
Ballerup	3 114	553	1 877	131	3 152	946	1 892	-4	37	495
Brøndby	2 185	446	1 370	85	2 210	655	1 092	-27	197	337
Dragør	636	127	354	27	645	162	546	-23	22	200
Gentofte	3 557	698	2 008	569	3 487	1 144	3 396	-214	338	412
Gladsaxe	3 590	777	2 092	312	3 789	1 181	2 247	-106	326	484
Glostrup	1 259	249	706	100	1 234	384	760	-38	14	173
Herlev	1 606	351	981	50	1 615	512	879	-0	64	80
Hvidovre	2 760	477	1 740	213	2 849	737	1 687	-20	91	421
Høje Tåstrup	2 691	627	1 533	161	2 680	721	1 596	-125	30	546
Ishøj	1 422	301	751	169	1 494	506	618	50	9	552
Ledøje-Smørum	465	140	228	51	512	147	401	1	48	105
Lyngby-Tårnbæk	2 809	651	1 489	155	2 925	945	2 211	-95	161	406
Rødovre	2 198	423	1 304	91	2 250	687	1 221	57	39	435
Søllerød	1 555	373	885	78	1 685	466	1 800	57	71	356
Tårnby	1 976	407	1 135	91	2 105	699	1 266	112	336	1
Vallensbæk	589	161	268	45	612	154	481	15	7	255
Værløse	987	206	570	56	983	289	830	-48	-13	153
Frederiksberg County, total	21 105	4 510	11 648	1 423	22 365	7 372	14 208	1 120	774	5 151
Allerød	1 181	323	591	46	1 158	282	944	-21	41	187
Birkerød	1 121	279	635	119	1 204	334	1 020	68	119	268
Farum	1 251	253	569	75	1 217	386	751	-217	-25	842
Fredensborg-Humlebæk	1 050	221	603	64	1 077	358	775	-29	31	215
Frederikssund	1 017	246	564	40	1 045	348	633	12	42	189
Frederiksværk	1 285	254	712	196	1 518	501	618	153	69	566
Græsted-Gilleleje	1 027	228	600	93	1 163	395	679	95	116	248
Helsingø	978	173	593	50	1 021	294	665	51	81	156
Helsingør	3 966	685	2 258	147	4 081	1 459	2 445	147	100	669
Hillerød	2 353	473	1 234	161	2 592	1 032	1 461	99	121	526
Hundested	523	108	317	35	561	155	299	3	9	74
Hørsholm	1 189	266	653	66	1 217	362	1 230	-34	8	73
Jægerspris	526	90	326	26	530	164	300	-6	-26	131
Karlebo	1 129	269	646	49	1 154	360	668	340	-17	267
Skibby	368	70	221	41	411	121	212	55	-3	144
Skævinge	299	78	160	44	331	116	186	30	12	41
Slangerup	473	121	256	43	496	157	319	25	-7	197
Stenløse	661	162	360	68	820	297	500	366	38	202
Ølstykke	708	211	350	60	769	251	503	-17	65	156

Note: Expenditure is related to municipalities, excluding VAT.

¹ Incl. hospital service for Copenhagen (DKK 7,451 mio.) and Frederiksberg (DKK 1,473 mio.). ² Includes current and capital expenditure, state refunds, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

Source: Reports from individual municipalities through the municipal budget and accounts system.

For further information visit www.statbank.dk/reg31 og [reg4](http://www.statbank.dk/reg4)

Table 415 (continued) **Accounts of municipalities. 2005**

	Expenditure (gross)				Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture	Social and health services							
DKK mio.										
Roskilde County, total	12 512	2 899	6 882	868	13 439	4 566	7 912	598	479	2 892
Bramsnæs	471	102	278	27	564	153	302	67	67	149
Greve	2 373	592	1 330	78	2 450	741	1 597	27	32	486
Gundsø	675	180	363	55	715	182	555	18	20	134
Hvalsø	379	104	207	30	423	119	250	39	21	97
Køge	2 294	501	1 303	237	2 455	828	1 177	90	69	250
Lejre	380	110	198	59	449	191	292	-1	13	62
Ramsø	456	108	264	9	469	141	313	15	42	56
Roskilde	3 419	664	1 793	254	3 718	1 518	1 942	335	125	1 081
Skovbo	705	178	408	57	754	263	424	-31	7	203
Solrød	876	254	456	37	941	261	735	30	59	215
Vallo	484	106	282	25	501	169	325	9	24	159
West Zealand County, total	16 628	3 328	10 103	1 124	17 537	6 046	8 850	473	396	3 747
Bjergsted	423	82	274	20	446	153	223	15	-1	108
Dianalund	394	78	252	47	413	132	195	15	-3	88
Dragsholm	799	152	511	18	783	274	408	-33	-18	144
Fuglebjerg	370	78	227	6	370	130	177	-6	2	58
Gørlev	342	63	216	18	352	120	192	5	-6	103
Hashøj	309	56	194	10	315	92	177	3	0	78
Haslev	766	163	447	73	801	246	439	17	5	260
Holbæk	1 900	402	1 134	142	2 088	696	1 046	111	25	523
Hvidebæk	265	55	167	14	272	78	147	3	23	41
Høng	417	80	267	15	436	148	209	14	17	39
Jernløse	272	63	160	31	298	99	166	21	14	49
Kalundborg	1 368	223	748	149	1 414	623	672	27	8	220
Korsør	1 085	199	674	104	1 222	367	562	115	125	398
Nykøbing-Rørvig	458	64	285	31	493	199	245	31	68	92
Ringsted	1 698	403	967	58	1 769	622	911	15	48	360
Skælskør	646	131	366	38	674	201	343	17	-2	114
Slagelse	2 001	385	1 294	117	2 103	766	1 033	21	-18	403
Sorø	797	158	493	83	873	282	474	79	95	287
Stenlille	308	67	191	35	328	110	152	12	-23	75
Svinninge	322	74	196	32	356	118	180	5	26	56
Tornved	522	119	311	43	548	193	254	-3	31	77
Trundholm	691	131	437	30	688	236	370	-20	-30	65
Tølløse	475	102	292	10	495	161	275	9	10	109
Storstrøm County, total	14 566	2 626	8 823	1 235	15 425	5 673	7 057	131	629	3 858
Fakse	670	118	435	25	699	264	362	16	28	132
Fladså	362	83	209	29	380	137	197	-11	13	73
Holeby	240	40	157	14	241	78	109	-12	-9	21
Holmegård	366	86	213	29	397	138	201	2	15	117
Højreby	236	41	143	1	231	79	108	-5	6	43
Langebæk	299	62	181	19	318	109	159	5	25	76
Maribo	702	128	386	17	741	312	305	22	20	111
Møn	619	114	387	62	683	227	310	26	45	171

Table 415 (continued) Accounts of municipalities. 2005

	Expenditure (gross)			Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
Storstrøm County (continued)										
Nakskov	1 104	159	692	74	1 264	471	416	150	23	563
Nykøbing-Falster	1 536	246	874	80	1 477	619	659	-99	20	381
Nysted	294	58	174	3	291	94	141	-5	7	76
Næstved	2 629	462	1 605	416	2 915	1 118	1 294	-51	295	1 016
Nørre Alslev	440	88	275	49	445	126	222	-0	20	71
Præstø	393	71	240	29	387	136	209	-16	-21	89
Ravnsborg	356	42	228	13	369	123	149	-2	1	149
Rudbjerg	195	29	121	4	199	67	95	-1	11	39
Rødby	435	68	288	21	446	151	183	7	23	60
Rønnede	351	75	199	75	376	126	211	-3	-0	77
Sakskøbing	501	77	339	32	527	198	234	-2	9	129
Stevns	580	128	342	33	592	200	317	-1	25	87
Stubbekøbing	364	61	232	58	380	139	165	13	12	68
Suså	406	98	239	29	442	153	232	6	21	78
Sydfalster	327	61	197	20	358	107	205	28	35	26
Vordingborg	1 161	231	667	103	1 267	501	574	64	5	205
Bornholm regional municipality, total	3 482	501	1 531	63	3 431	839	1 704	-78	58	652
Bornholm	3 482	501	1 531	63	3 431	839	1 704	-78	58	652
Funen County, total	25 725	5 129	15 586	1 374	27 285	9 330	13 235	863	1 302	5 064
Assens	734	109	363	11	592	196	290	-139	-16	221
Bogense	332	65	201	17	348	113	168	10	25	76
Broby	332	76	202	4	321	98	161	-10	-3	14
Egebjerg	441	100	253	26	462	149	220	-6	14	67
Ejby	497	97	313	11	503	155	250	-2	7	82
Fåborg	882	152	565	35	945	275	470	38	29	101
Glamsbjerg	310	80	175	19	321	107	161	-2	3	57
Gudme	356	71	224	14	350	125	154	-10	10	45
Hårby	241	53	144	40	296	82	124	49	14	83
Kerteminde	607	135	315	28	632	245	326	20	45	219
Langeskov	329	73	182	26	342	128	171	-5	11	100
Marstal	184	30	99	31	212	101	76	-3	13	43
Middelfart	1 110	226	632	92	1 124	387	645	-7	21	188
Munkebo	338	70	202	40	353	138	160	18	5	60
Nyborg	988	172	660	49	1 052	312	582	49	45	234
Nørre Åby	269	58	155	18	282	91	152	7	16	45
Odense	10 198	2 070	6 346	489	11 226	3 993	5 282	611	802	1 440
Otterup	558	122	314	78	664	186	290	87	36	148
Ringe	582	117	357	28	603	209	292	-5	15	48
Rudkøbing	416	83	261	12	428	149	181	11	14	69

Table 415 (continued) **Accounts of municipalities. 2005**

	Expenditure (gross)			Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
Funen County (continued)										
Ryslinge	368	72	219	14	374	118	174	-8	8	14
Svendborg	2 466	422	1 504	140	2 568	928	1 224	72	71	988
Sydlangeland	234	40	138	6	225	81	99	-12	1	92
Søndersø	549	126	330	32	559	185	301	12	9	40
Tommerup	368	88	219	12	384	115	213	12	28	101
Tranekær	203	37	126	8	204	73	88	3	5	83
Ullerslev	256	56	133	18	262	83	130	7	12	67
Vissenbjerg	319	66	201	14	332	107	166	8	17	66
Ærøskøbing	213	31	121	9	233	72	101	12	-1	108
Ørbæk	335	72	209	6	340	101	172	2	16	31
Årslev	431	101	255	24	445	137	254	13	18	44
Årup	279	59	168	23	303	91	158	31	12	90
South Jutland County, total	12 837	2 530	7 511	704	13 045	4 148	6 754	-178	591	2 724
Augustenborg	293	69	163	19	306	79	183	5	16	59
Bov	491	100	278	42	495	143	310	-12	28	109
Bredebro	189	41	110	10	188	58	92	-8	7	7
Broager	295	69	170	20	309	99	165	-19	9	35
Christiansfeld	451	106	258	27	462	138	248	20	20	68
Gram	251	49	155	12	253	72	120	-4	11	101
Gråsten	374	62	218	20	392	143	209	0	29	103
Haderslev	1 702	327	1 009	65	1 719	581	935	-4	66	254
Højer	143	25	87	1	145	39	71	2	11	9
Lundtoft	303	65	181	16	306	91	153	1	1	90
Løgumkloster	323	71	187	11	327	96	168	-2	24	15
Nordborg	715	131	427	27	748	261	365	22	40	216
Nørre Rangstrup	658	110	272	34	482	146	226	-188	16	57
Rødding	487	106	279	35	511	154	248	-3	21	92
Rødekro	532	117	316	27	532	161	275	-9	1	58
Skærbæk	360	72	211	42	399	149	197	23	-4	40
Sundeved	228	58	126	11	224	64	134	4	6	59
Sydals	300	70	170	29	315	94	184	4	25	115
Sønderborg	1 544	264	969	88	1 607	515	806	-27	70	502
Tinglev	508	115	300	34	508	158	237	-2	17	140
Tønder	669	145	387	38	755	243	334	78	46	151
Vojens	837	168	485	50	835	268	424	-55	63	250
Åbenrå	1 184	190	753	46	1 227	396	670	-4	68	194
Ribe County, total	12 445	2 464	6 978	543	12 623	4 486	6 199	21	606	2 286
Billund	434	101	228	38	453	125	273	-30	13	59
Blåbjerg	319	72	165	11	315	94	178	-3	23	36
Blåvandshuk	240	53	115	51	270	82	147	27	18	56
Bramming	667	159	383	65	746	249	329	13	36	140
Brørup	313	67	193	14	314	98	161	-2	11	21
Esbjerg	5 427	919	2 963	103	5 295	2 167	2 429	-60	274	980
Fanø	168	27	83	12	173	57	100	4	9	70

Table 415 (continued) Accounts of municipalities. 2005

	Expenditure (gross)				Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture	Social and health services							
DKK mio.										
Ribe County (continued)										
Grindsted	876	187	511	23	873	300	451	-11	29	183
Helle	360	98	202	37	368	102	198	-10	16	56
Holsted	345	71	214	14	351	102	161	-3	9	58
Ribe	901	196	538	36	971	303	482	49	52	254
Varde	1 050	203	593	29	1 084	396	545	26	57	173
Vejen	830	190	488	83	875	272	466	13	35	126
Ølgod	515	121	302	27	535	139	279	8	24	74
Vejle County, total	19 072	3 937	11 105	1 571	20 105	7 129	10 347	131	810	4 055
Brædstrup	403	96	233	47	453	145	221	17	17	154
Børkop	555	122	305	82	624	229	321	27	25	101
Egtved	641	157	378	41	668	189	394	-5	15	49
Fredericia	2 923	508	1 696	200	3 072	1 198	1 468	20	15	697
Gedved	477	114	284	47	494	165	262	-6	8	53
Give	651	166	373	33	679	209	361	-21	28	110
Hedensted	742	195	417	93	796	280	456	-10	-14	111
Horsens	3 323	600	1 973	196	3 540	1 345	1 717	26	399	883
Jelling	285	75	159	27	298	102	151	-14	2	124
Juelsminde	686	152	415	79	722	216	406	25	24	65
Kolding	3 550	766	2 007	271	3 644	1 282	2 006	14	-41	659
Lunderskov	264	72	143	19	272	85	144	-6	17	41
Nørre Snede	348	68	221	17	350	97	183	-0	12	51
Tørring-Uldum	597	141	360	46	617	207	335	-18	8	73
Vamdrup	409	102	242	49	434	140	199	0	5	79
Vejle	3 218	603	1 899	324	3 442	1 240	1 723	82	290	805
Ringkøbing County, total	13 383	2 805	8 077	1 149	14 140	4 477	7 554	383	927	2 389
Avlum-Haderup	288	54	181	24	299	77	168	6	15	2
Brande	434	91	257	76	481	147	259	26	39	103
Egvad	451	96	264	51	455	137	247	-7	30	109
Herning	3 070	635	1 828	263	3 460	1 129	1 777	269	443	360
Holmsland	267	51	139	43	262	96	156	-8	31	32
Holstebro	2 062	399	1 337	178	2 090	661	1 186	-22	74	550
Ikast	1 120	201	691	73	1 208	402	606	28	27	214
Lemvig	899	219	517	57	893	291	462	-8	23	245
Ringkøbing	869	194	516	54	900	290	488	9	48	131
Skjern	589	122	361	56	620	214	332	13	22	66
Struer	894	199	536	68	953	281	525	16	21	212
Thyborøn-Harboør	260	54	134	25	274	87	156	10	28	34
Thyholm	171	31	105	4	168	50	93	-8	9	60
Trehøje	420	110	245	50	460	142	234	31	72	19
Ulfborg-Vemb	338	69	204	19	337	99	194	-8	1	86
Videbæk	553	128	333	74	580	168	304	56	22	84
Vinderup	368	80	228	13	369	103	196	-16	11	68
Åskov	330	72	201	21	331	103	171	-4	11	14

Table 415 (continued) Accounts of municipalities. 2005

	Expenditure (gross)				Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
Århus County, total	37 685	6 911	21 869	2 293	39 588	15 166	19 379	2 339	1 747	6 100
Ebeltoft	791	151	479	50	824	258	461	8	-24	147
Galten	487	116	294	49	524	143	314	25	4	96
Gjern	391	91	231	34	426	152	211	15	13	33
Grenå	1 074	200	626	62	1 121	418	528	49	50	126
Hadsten	544	140	314	50	606	220	331	31	41	122
Hammel	496	111	300	23	520	169	306	-8	18	129
Hinnerup	578	164	310	74	613	208	356	-5	8	59
Hørning	392	99	223	55	422	139	244	17	27	45
Langå	398	91	237	24	414	126	228	6	11	122
Mariager	413	89	248	23	421	127	221	5	-3	61
Midtdjurs	398	90	243	11	404	130	201	-8	-10	88
Nørhald	467	106	282	43	466	147	221	-11	10	77
Nr. Djurs	396	87	244	17	405	126	205	8	11	117
Odder	996	221	617	54	1 062	350	598	42	24	114
Purhus	402	103	234	24	426	120	217	11	37	108
Randers	3 565	639	2 360	163	3 710	1 319	1 810	130	124	703
Rosenholm	495	130	277	42	524	171	285	-2	34	124
Rougso	436	80	285	13	443	151	203	9	2	141
Ry	524	139	288	44	582	199	337	6	49	182
Rønde	343	86	202	26	348	94	211	-8	9	71
Samsø	243	40	135	8	255	84	122	2	10	59
Silkeborg	2 998	594	1 717	151	3 160	1 181	1 705	1 473	242	436
Skanderborg	1 056	260	651	49	1 148	376	654	53	24	215
Sønderhald	393	95	247	46	447	132	236	51	47	166
Them	324	85	173	26	339	97	187	4	24	45
Århus	19 085	2 904	10 652	1 132	19 978	8 529	8 987	436	965	2 514
Viborg County, total	11 527	2 443	7 025	946	11 864	3 714	6 191	-14	486	2 000
Bjerringbro	617	152	378	65	660	211	380	23	16	179
Fjends	355	91	201	24	367	100	193	7	20	19
Hanstholm	319	57	191	7	315	111	159	-6	28	53
Hvorslev	319	73	188	49	339	112	175	-15	-2	58
Karup	322	73	195	16	317	86	172	-22	-8	74
Kjellerup	657	158	397	116	677	222	354	3	7	113
Morsø	1 125	205	720	44	1 122	356	570	-18	29	132
Møltrup	345	78	212	21	372	117	183	5	35	78
Sallingsund	288	65	165	38	284	76	148	-8	8	37
Skive	1 455	285	886	158	1 500	502	778	-4	74	316
Spøttrup	359	88	202	47	411	108	183	38	26	91
Sundsøre	300	63	166	20	297	78	157	-8	33	31
Sydthy	552	110	342	52	568	164	268	9	17	121
Thisted	1 462	322	876	117	1 513	501	767	24	64	281
Tjele	402	86	250	45	423	125	206	2	39	31

Table 415 (continued) Accounts of municipalities. 2005

	Expenditure (gross)			Capital items total	Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total ²		Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Viborg County (continued)										
Viborg	2 259	449	1 423	116	2 316	738	1 324	-25	93	331
Ålestrup	391	88	233	11	383	107	174	-19	7	55
North Jutland County, total	27 105	5 228	15 537	1 875	27 542	10 044	13 700	-341	1 419	4 742
Arden	436	103	263	49	458	161	205	5	4	100
Brovst	450	106	264	35	454	159	209	-7	-6	80
Brønderslev	1 162	210	671	99	1 172	468	504	-30	17	258
Dronninglund	745	146	468	35	753	229	397	-7	-12	60
Farsø	432	88	267	31	483	145	213	29	-0	111
Fjerritslev	442	97	266	27	481	136	227	32	37	96
Frederikshavn	1 978	329	1 069	182	2 063	767	924	97	25	569
Hadsund	530	106	325	60	628	175	284	75	21	237
Hals	513	127	294	76	582	151	317	73	14	130
Hirtshals	766	157	437	66	801	296	388	-5	-40	280
Hjørring	1 864	374	1 145	133	1 968	707	971	-30	51	394
Hobro	824	167	516	106	937	299	421	7	83	205
Læsø	146	22	64	11	156	61	63	-1	17	37
Løgstør	568	109	347	50	570	187	271	-12	2	71
Løkken-Vrå	453	84	290	58	512	161	224	28	37	116
Nibe	391	73	235	29	415	138	215	6	21	81
Nørager	297	61	181	10	296	96	129	-9	10	102
Pandrup	538	103	324	22	532	163	304	-7	-21	67
Sejlfjord	456	99	279	130	521	166	237	39	8	153
Sindal	461	113	271	24	482	148	213	17	2	59
Skagen	733	114	439	66	788	332	384	29	6	182
Skørping	456	106	268	12	470	140	273	4	-6	120
Støvring	552	145	305	52	592	170	343	13	15	98
Sæby	885	160	538	47	929	291	457	24	56	113
Åbybro	530	121	296	30	540	177	310	-6	9	61
Ålborg	9 827	1 758	5 321	401	9 252	3 900	4 869	-718	1 079	659
Års	670	150	394	34	707	221	348	13	-10	303

Table 416

Personal taxation, summary table

	2005	2006	2007
Personal allowance per person	DKK		
Ordinary personal relief	37 600	38 500	39 500
Single persons under 18 years	27 900	28 600	29 300
Basic allowance			
Basic allow. for coll. income tax, mean limit	259 500	265 500	272 600
Basic allow. for coll. income tax, upper limit	311 500	318 700	327 200
Maximum contribution to capital pension	41 000	42 000	43 100
Limit for inclusion of underpaid tax	16 400	16 800	17 300
Tax allowance per kilometre ¹	1.68/0.84	1.78/0.89	1.78/0.89
Limit value for property value tax	3 040 000	3 040 000	3 040 000
Tax rate for State	per cent		
Lower limit for income tax	5.50	5.48	5.48
Mean limit for income tax	6.0	6.0	6.0
Upper limit for income tax	15.0	15.0	15.0
Health contributions	•	•	8
Labour market contributions	8	8	8
Average municipal tax rate	22.1	22.1	24.58
Average county tax rate	11.9	11.9	•
Average local government tax rate	32.6	32.6	•
Average church tax rate	0.87	0.87	0.88
Calculation percent for property value tax ²	1.0/3.0	1.0/3.0	1.0/3.0
Tax ceilings			
»Tilted« tax ceiling	59.0	59.0	59.0

¹ For the part of the journey between 25 and 100 km, and the part over 100 km, respectively. There is no allowance for the first 24 km. ² For the part up to the limit and the part over the limit, respectively.

For further information visit www.statbank.dk/15

Table 417

Taxpayers, income and tax

	2004	2005*
	———— persons in thousands ————	
Taxable population		
Danish population, end of year	5 411	5 427
Of whom subject to assessment	4 658	4 676
	———— DKK mio. ————	
Provisional taxes		
+Total	301 169	320 542
A-tax	271 404	286 574
B-tax	15 816	16 063
Share tax	3 313	3 889
Voluntary payments	10 883	14 242
Section 55 refunds	-247	-226
Underpaid tax from previous years, etc.		
±Underpaid tax from previous years	3 940	4 118
+Retained profits paid	1 559	1 519
Finally assessed incomes		
+Taxable income (gross)	792 723	821 947
+Income tax relief	156 459	160 207
+Net taxable income	636 264	661 740
Final taxes		
+Total	293 723	309 088
+Central government tax (State tax)	62 182	65 476
Ordinary income tax, lower limit	40 641	42 329
Additional income tax, intermediate limit	7 177	7 638
Additional income tax, upper limit	14 266	15 102
+Church tax	4 612	4 816
+County tax	65 421	68 115
+Municipal tax	141 647	147 504
+Corporation tax	3 523	4 451
+Share tax	5 838	7 818
+Imputed income from owner-occupied dwelling	10 500	10 908
Labour market contributions	58 646	60 907
Results of final assessment		
Tax overpayment minus underpayment	5 065	8 855
Tax overpayment	13 962	16 882
Tax underpayment	8 897	8 027
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	4 460	8 928
Tax overpayment, etc. for refunding	14 139	17 151
Tax underpayment, etc. for collection	9 679	8 223
For collection with provisional tax	4 375	4 293
For collection separately	5 304	3 930

For further information visit www.statbank.dk/pskat1

Table 418 (continued) Local government taxation

Municipal name from 1. januar 2007	Municipal name until 31. dec. 2006	Municipal tax rate		Local government tax rate ¹		Church tax rate		Budgeted municipal income tax revenue			
		2006	2007	2006	2007	2006	2007	2006	2007		
		per cent						DKK mio.			
All Denmark		22.10	24.58	32.60	32.58	0.87	0.88	154 437	177 042		
The Capital Region of Denmark		...	24.14	...	32.14	...	0.69	...	59 940		
101	Copenhagen	101	Copenhagen ²	32.10	24.00	32.10	32.00	0.80	0.80	21 978	16 639
147	Frederiksberg	147	Frederiksberg ²	31.20	23.20	31.20	31.20	0.48	0.48	4 941	3 744
165	Albertslund	165	Albertslund	20.90	24.63	32.60	32.63	0.73	0.80	754	888
201	Allerød	201	Allerød	20.60	25.28	32.20	33.28	0.58	0.58	823	1 097
151	Ballerup	151	Ballerup	21.10	25.58	32.80	33.58	0.73	0.70	1 366	1 703
400	Bornholm	400	Bornholm ²	33.60	25.92	33.60	33.92	0.93	0.93	1 559	1 246
153	Brøndby	153	Brøndby	20.70	24.47	32.40	32.47	0.77	0.80	901	1 091
155	Dragør	155	Dragør	20.90	24.81	32.60	32.81	0.65	0.65	458	570
240	Egedal	171	Ledøje-Smørum	20.90	25.01	32.60	33.01	0.70	0.70	348	1 567
		235	Stenløse	21.30		32.90		0.75		438	
		237	Ølstykke	20.70		32.30		0.70		428	
210	Fredensborg	208	Fredensborg-Humlebæk	20.10	24.58	31.70	32.58	0.54	0.54	677	1 564
		227	Karlebo	20.30		31.90		0.55		588	
250	Frederikssund	209	Frederikssund	20.80	25.63	32.40	33.63	0.85	0.88	543	1 555
		225	Jægerspris	21.30		32.90		0.95		251	
		229	Skibby	21.00		32.60		1.11		177	
		233	Slangørup, del af	20.90		32.50		0.77		274	
260	Frederiksværk-Hundested	211	Frederiksværk	21.60	25.43	33.20	33.43	0.92	0.83	523	965
		221	Hundested	21.70		33.30		0.88		250	
190	Furesø	207	Farum	22.80	25.37	34.40	33.37	0.68	0.65	673	1 708
		189	Værløse	20.50		32.20		0.60		707	
157	Gentofte	157	Gentofte	18.50	22.41	30.20	30.41	0.42	0.42	2 888	3 600
159	Gladsaxe	159	Gladsaxe	20.20	23.97	31.90	31.97	0.75	0.75	1 792	2 178
161	Glostrup	161	Glostrup	19.90	23.67	31.60	31.67	0.60	0.66	593	718
270	Gribskov	213	Græsted-Gilleleje	19.90	23.58	31.50	31.58	1.00	0.95	517	1 277
		215	Helsingør	19.50		31.10		0.85		511	
217	Helsingør	217	Helsingør	20.90	24.78	32.50	32.78	0.78	0.78	1 769	2 163
163	Herlev	163	Herlev	19.90	23.67	31.60	31.67	0.73	0.75	733	887
219	Hillerød	219	Hillerød	21.00	25.64	32.60	33.64	0.66	0.69	1 165	1 836
		231	Skævinge	20.60		32.20		0.88		159	
		233	Slangørup, del af	20.90		32.50		0.77		274	
167	Hvidovre	167	Hvidovre	21.40	25.17	33.10	33.17	0.72	0.72	1 382	1 679
169	Høje-Taastrup	169	Høje-Taastrup	20.60	24.67	32.30	32.67	0.80	0.80	1 247	1 515
223	Hørsholm	223	Hørsholm	18.50	22.80	30.10	30.80	0.53	0.55	1 009	1 225
183	Ishøj	183	Ishøj	20.90	24.41	32.60	32.41	0.80	0.80	521	614
173	Lyngby-Taarbæk	173	Lyngby-Taarbæk	19.90	23.67	31.60	31.67	0.60	0.59	1 856	2 263
230	Rudersdal	205	Birkerød	19.40	23.16	31.00	31.16	0.44	0.52	801	2 690
		181	Søllerød	18.60		30.30		0.50		1 492	
175	Rødovre	175	Rødovre	21.00	24.77	32.70	32.77	0.72	0.72	1 017	1 211
185	Tårnby	185	Tårnby	19.10	22.87	30.80	30.87	0.58	0.61	1 055	1 266
187	Vallensbæk	187	Vallensbæk	20.90	25.06	32.60	33.06	0.56	0.58	406	483

¹ In 2006, the total tax collection rate covers the sum of the municipal and county tax collection rate. In 2007, the total tax collection rate covers the sum of the municipal tax collection rate and the new health contribution of 8 pct. ² In 2006, the municipal tax collection rate for the municipalities of Copenhagen, Frederiksberg and Bornholm is higher than that of other municipalities, as the three municipalities were also responsible, in addition to municipal tasks for county tasks.

For further information visit www.statbank.dk/pskat

Table 418 (continued) Local government taxation

Municipal name from 1. januar 2007	Municipal name until 31. dec. 2006	Municipal tax rate		Local government tax rate ¹		Church tax rate		Budgeted municipal income tax revenue	
		2006	2007	2006	2007	2006	2007	2006	2007
		per cent						DKK mio.	
Region Sjælland		...	24.82	...	32.82	...	0.97	...	25 947
320 Faxe	351 Fakse	21.70	26.10	34.20	34.10	1.22	1.08	310	1 137
	313 Haslev	22.10		34.50		0.93		398	
	385 Rønnede	22.00		34.50		1.35		191	
253 Greve	253 Greve	19.10	22.90	30.60	30.90	0.73	0.73	1 351	1 679
376 Guldborgsund	369 Nykøbing Falster	20.30	24.24	32.80	32.24	1.06	1.16	597	1 743
	371 Nysted	21.20		33.70		1.30		123	
	375 Nørre Alslev	21.30		33.80		1.30		212	
	387 Sakskøbing	20.80		33.30		1.34		208	
	391 Stubbekøbing	21.30		33.80		1.32		151	
	395 Sydfalster	19.70		32.20		0.80		162	
316 Holbæk	315 Holbæk	20.50	24.63	32.90	32.63	0.95	0.96	942	2 104
	321 Jernløse	21.40		33.80		1.05		151	
	339 Svinninge	21.90		34.30		1.09		159	
	341 Tormved	23.20		35.60		1.08		234	
	345 Tølløse	21.30		33.70		0.93		248	
326 Kalundborg	301 Bjergsted	21.70	25.29	34.10	33.29	1.20	1.01	193	1 528
	309 Gørlev	21.00		33.40		1.10		159	
	317 Hvidebæk	22.20		34.60		1.15		136	
	319 Høng	20.50		32.90		1.00		193	
	323 Kalundborg	20.20		32.60		0.88		527	
259 Køge	259 Køge	20.70	24.91	32.20	32.91	0.90	0.87	1 061	1 811
	267 Skovbo	19.70		31.20		0.80		369	
350 Lejre	251 Bramsnæs	20.90	24.30	32.40	32.30	1.07	1.04	259	917
	257 Hvalsø	20.90		32.40		0.94		223	
	261 Lejre	18.70		30.20		0.97		250	
360 Lolland	355 Holeby	22.90	26.71	35.40	34.71	1.25	1.23	97	1 460
	359 Højreby	21.90		34.40		1.25		93	
	363 Maribo	22.10		34.60		1.33		276	
	367 Nakskov	22.90		35.40		1.05		368	
	379 Ravnsborg	22.50		35.00		1.27		128	
	381 Rudbjerg	21.20		33.70		1.25		81	
	383 Rødby	22.90		35.40		1.19		157	
370 Næstved	353 Fladså	20.50	24.70	33.00	32.70	1.15	0.98	182	2 488
	307 Fuglebjerg	22.50		34.90		1.20		157	
	357 Holmegaard	21.70		34.20		0.80		182	
	373 Næstved	20.10		32.60		0.92		1 202	
	393 Suså	21.10		33.60		1.15		209	
306 Odsherred	305 Dragsholm	22.80	26.55	35.20	34.55	0.85	0.98	348	1 058
	327 Nykøbing-Rørvig	21.70		34.10		1.05		208	
	343 Trundholm	22.50		34.90		1.10		289	
329 Ringsted	329 Ringsted	21.50	25.68	33.90	33.68	1.00	1.00	799	1 025
265 Roskilde	255 Gundsø	20.70	24.47	32.20	32.47	0.70	0.84	480	3 006
	263 Ramsø	20.10		31.60		0.94		253	
	265 Roskilde	20.40		31.90		0.87		1 626	
330 Slagelse	311 Hashøj	21.60	24.66	34.00	32.66	1.25	0.96	157	2 257
	325 Korsør	21.90		34.30		0.80		510	
	331 Skælskør	21.90		34.30		1.21		307	
	333 Slagelse	20.70		33.10		0.90		911	
269 Solrød	269 Solrød	20.00	23.81	31.50	31.81	0.92	0.92	618	765
340 Sorø	303 Dianalund	22.00	26.39	34.40	34.39	0.85	0.94	181	968
	335 Sorø	21.70		34.10		1.00		423	
	337 Stenlille	21.80		34.20		0.90		130	

Tabel 418 (fortsættes) Den kommunale beskatning

Municipal name from 1. januar 2007	Municipal name until 31. dec. 2006	Municipal tax rate		Local government tax rate ¹		Church tax rate		Budgeted municipal income tax revenue	
		2006	2007	2006	2007	2006	2007	2006	2007
		per cent						DKK mio.	
336 Stevns	389 Stevns	21.70	24.21	34.20	32.21	1.22	1.09	288	685
	271 Vallø	20.50		32.00		1.10		274	
390 Vordingborg	361 Langebæk	20.80	24.53	33.30	32.53	0.90	1.02	141	1 317
	365 Møn	21.50		34.00		1.24		268	
	377 Præstø	21.30		33.80		1.17		186	
	397 Vordingborg	20.80		33.30		0.89		505	
Region Syddanmark		...	24.84	...	32.84	...	0.92	...	36 131
420 Assens	421 Assens	21.70	26.06	34.10	34.06	1.20	1.00	262	1 288
	433 Glamsbjerg	21.50		33.90		1.15		141	
	437 Haarby	21.20		33.60		0.70		117	
	485 Tommerup	21.60		34.00		0.80		194	
	491 Vissenbjerg	22.40		34.80		0.85		153	
	499 Aarup	21.20		33.60		1.11		131	
530 Billund	551 Billund	19.60	24.97	31.60	32.97	0.70	0.89	238	814
	611 Give, del af	21.50		32.90		1.18		330	
	565 Grindsted	20.70		32.70		0.96		416	
561 Esbjerg	557 Bramming	20.40	25.37	32.40	33.37	1.02	0.81	306	3 594
	561 Esbjerg	21.20		33.20		0.65		2 166	
	567 Helle, del af	21.00		33.00		1.20		185	
	571 Ribe	20.80		32.80		1.15		445	
563 Fanø	563 Fanø	18.50	22.32	30.50	30.32	1.14	1.14	71	91
607 Fredericia	607 Fredericia	20.70	24.45	32.10	32.45	0.88	0.88	1 272	1 559
430 Faaborg-Midtfyn	425 Broby	21.80	25.70	34.20	33.70	1.10	1.05	150	1 548
	431 Faaborg	21.80		34.20		0.98		426	
	473 Ringe	21.80		34.20		1.25		268	
	477 Ryslinge	21.10		34.50		0.95		161	
	497 Årslev	21.20		33.60		1.00		233	
	510 Haderslev	509 Christiansfeld, del af	21.20	25.34	33.20	33.34	1.28	0.95	221
	511 Gram	22.10		34.10		1.00		112	
	515 Haderslev	22.30		34.30		0.92		841	
	525 Nørre-Rangstrup, del af	21.80		33.80		1.12		216	
	543 Vojens	20.90		32.90		0.96		383	
440 Kerteminde	439 Kerteminde	20.90	25.33	33.30	33.33	1.33	1.02	283	726
	441 Langeskov	20.90		33.30		0.90		150	
	447 Munkebo	21.60		34.00		0.58		138	
621 Kolding	509 Christiansfeld, del af	21.20	25.23	33.20	33.23	1.28	0.94	221	2 846
	605 Egtved, del af	20.10		31.50		0.95		354	
	621 Kolding	21.50		32.90		0.88		1 757	
	623 Lunderskov	21.50		32.90		1.04		132	
	629 Vamdrup	21.60		33.00		1.10		179	
	482 Langeland	475 Rudkøbing	23.10	25.88	35.50	33.88	1.24	1.25	165
	481 Sydlangeland	22.20		34.60		1.40		89	
	487 Tranekær	22.50		34.90		1.40		76	
410 Middelfart	429 Ejby	21.40	24.91	33.80	32.91	1.25	0.94	229	1 156
	445 Middelfart	20.30		32.70		0.75		545	
	451 Nørre Aaby	21.20		33.60		1.21		140	
480 Nordfyn	423 Bogense	22.10	25.51	34.50	33.51	1.16	1.04	147	851
	471 Otterup	21.40		33.80		1.15		249	
	483 Søndersø	21.30		33.70		1.04		268	
450 Nyborg	449 Nyborg	23.20	26.12	35.60	34.12	1.10	1.15	531	978
	489 Ullerslev	21.60		34.00		1.07		116	
	495 Ørbæk	21.60		34.00		1.20		157	
461 Odense	461 Odense	21.30	24.49	33.70	32.49	0.68	0.68	4 722	5 671

Table 418 (continued) Local government taxation

Municipal name from 1. januar 2007	Municipal name until 31. dec. 2006	Municipal tax rate		Local government tax rate ¹		Church tax rate		Budgeted municipal income tax revenue	
		2006	2007	2006	2007	2006	2007	2006	2007
		per cent						DKK mio.	
479 Svendborg	427 Egebjerg	22.20	26.09	34.60	34.09	1.25	1.07	204	1 766
	435 Gudme	22.00		34.40		1.35		142	
	479 Svendborg	21.90		34.30		0.97		1 113	
540 Sønderborg	501 Augustenborg	22.40	24.42	34.40	32.42	1.11	0.93	170	2 304
	507 Broager	21.00		33.00		1.00		152	
	513 Gråsten	20.90		32.90		1.08		188	
	523 Nordborg	20.40		32.40		0.98		317	
	533 Sundeved	20.70		32.70		1.05		125	
	535 Sydals	20.80		32.80		0.95		160	
	537 Sønderborg	19.90		31.90		0.83		749	
550 Tønder	505 Bredebro	20.40	24.04	32.40	32.04	1.31	1.20	80	1 112
	517 Højer	21.90		33.90		1.40		64	
	521 Løgumkloster	21.00		33.00		1.35		160	
	525 Nørre-Rangstrup, del af	21.80		33.80		1.12		216	
	531 Skærbæk	20.00		32.00		1.20		160	
	541 Tønder	20.90		32.90		1.00		306	
573 Varde	555 Blåbandshuk	20.00	23.80	32.00	31.80	1.10	1.02	110	1 427
	553 Blaabjerg	21.00		33.00		1.35		145	
	567 Helle, del af	21.00		33.00		1.20		185	
	573 Varde	21.10		32.10		0.81		489	
	577 Ølgod	20.40		32.40		0.95		252	
575 Vejen	559 Brørup	20.60	24.88	32.60	32.88	0.92	1.06	146	1 184
	569 Holsted	20.90		32.90		1.30		148	
	527 Rødding	20.70		32.70		1.15		237	
	575 Vejen	21.00		33.00		0.92		410	
	603 Børkop	20.90	23.29	31.90	31.29	0.85	0.92	280	3 121
630 Vejle	605 Egtved, del af	20.10		31.50		0.95		354	
	611 Give, del af	21.50		32.90		1.18		330	
	617 Jelling	22.40		33.80		1.17		140	
	627 Tørring-Uldum, del af	21.30		32.70		1.18		301	
	631 Vejle	18.60		30.00		0.88		1 430	
	492 Ærø	492 Ærø	21.70	24.87	34.10	32.87	1.26	1.26	161
580 Aabenraa	503 Bov	21.10	24.93	33.10	32.93	0.90	0.95	276	1 772
	519 Lundtoft	21.80		33.80		0.99		140	
	529 Rødekro	19.80		31.80		0.99		253	
	539 Tinglev	21.00		33.00		1.20		220	
	545 Aabenraa	20.40		32.40		0.85		574	
Region Midtjylland		...	24.63	...	32.63	...	0.93	...	37 824
710 Favrskov	709 Hadsten	20.90	24.85	32.50	32.85	1.02	1.03	296	1 396
	711 Hammel	21.10		32.70		1.11		273	
	713 Hinderup	20.90		32.50		0.89		327	
	767 Hvorslev	20.90		33.40		1.15		158	
	717 Langå, del af	22.20		33.80		1.15		209	
766 Hedensted	613 Hedensted	19.80	23.81	31.20	31.81	1.00	1.10	410	1 353
	619 Juelsminde	19.50		30.90		1.25		360	
	627 Tørring-Uldum, del af	21.30		32.70		1.18		301	
657 Herning	651 Aulum-Haderup	20.90	24.86	32.90	32.86	1.10	0.99	150	2 571
	657 Herning	20.70		32.70		0.96		1 548	
	677 Trehøje	20.00		32.00		1.00		219	
	685 Aaskov	20.70		32.70		1.21		157	
661 Holstebro	661 Holstebro	21.50	24.98	33.50	32.98	0.95	1.08	1 097	1 739
	679 Ulfsborg-Vemb	20.90		32.90		1.46		157	
	683 Vinderup	20.90		32.90		1.15		174	

Table 418 (continued) Local government taxation

Municipal name from 1. januar 2007	Municipal name until 31. dec. 2006	Municipal tax rate		Local government tax rate ¹		Church tax rate		Budgeted municipal income tax revenue	
		2006	2007	2006	2007	2006	2007	2006	2007
		per cent						DKK mio.	
615 Horsens	601 Brædstrup, del af	20.90	25.13	32.30	33.13	1.14	0.89	206	2 422
	609 Gedved	20.40		31.80		1.06		235	
	615 Horsens	21.60		33.00		0.78		1 537	
756 Ikast-Brande	653 Brande	20.10	24.70	32.10	32.70	1.02	1.00	212	1 169
	663 Ikast	20.80		32.80		0.97		556	
	625 Nørre-Snede	21.60		33.00		1.08		166	
665 Lemvig	665 Lemvig	20.90	24.01	32.90	32.01	1.27	1.27	429	641
	673 Thyborøn-Harboøre	20.30		32.30		1.15		110	
707 Norddjurs	707 Grenaa	21.50	24.88	33.10	32.88	0.87	1.01	469	1 098
	725 Nørre Djurs	21.90		33.50		1.25		173	
	735 Rougsø	22.00		33.60		1.18		183	
	747 Sønderhald, del af	21.30		32.90		1.00		217	
727 Odder	727 Odder	20.40	24.12	32.00	32.12	1.00	1.00	521	641
730 Randers	717 Langå, del af	22.20	25.27	33.80	33.27	1.15	0.91	209	2 806
	719 Mariager, del af	21.90		33.50		1.20		199	
	723 Nørhald	22.20		33.80		1.25		203	
	729 Purhus	21.50		33.10		1.10		204	
	731 Randers	21.60		33.20		0.75		1 609	
	747 Sønderhald, del af	21.30		32.90		1.00		217	
760 Ringkøbing-Skjern	655 Egvad	21.20	23.26	33.20	31.26	1.20	1.07	220	1 635
	659 Holmsland	15.50		27.50		1.00		101	
	667 Ringkøbing	19.90		31.90		1.15		428	
	669 Skjern	20.20		32.20		0.95		299	
	681 Videbæk	21.20		33.20		1.00		281	
741 Samsø	741 Samsø	22.50	25.98	34.10	33.98	1.50	1.50	101	119
740 Silkeborg	705 Gjern	21.00	24.70	32.60	32.70	1.10	0.95	190	2 726
	771 Kjellerup	20.60		33.10		1.13		314	
	743 Silkeborg	20.50		32.10		0.90		1 484	
	749 Them	21.50		33.10		0.90		170	
746 Skanderborg	601 Brædstrup, del af	20.90	24.08	32.30	32.08	1.14	0.86	206	1 760
	703 Galten	20.40		32.00		1.00		275	
	715 Hørning	20.40		32.00		1.07		221	
	737 Ry	20.80		32.40		0.90		295	
	745 Skanderborg	20.10		31.70		0.70		589	
779 Skive	777 Sallingsund	20.80	24.79	33.30	32.79	1.10	1.00	141	1 438
	779 Skive	21.20		33.70		0.90		721	
	781 Spøttrup	20.70		33.20		1.15		163	
	783 Sundsøre	21.20		33.70		1.25		143	
671 Struer	671 Struer	20.90	24.21	32.90	32.21	1.06	1.20	470	674
	675 Thyholm	21.40		33.40		1.50		81	
706 Syddjurs	701 Ebeltoft	19.90	24.54	31.50	32.54	1.18	1.00	371	1 219
	721 Midtdjurs	21.70		33.30		1.05		179	
	733 Rosenholm	21.30		32.90		0.93		250	
	739 Rønde	21.30		32.90		0.93		183	
791 Viborg	761 Bjerringbro	20.90	25.58	33.40	33.58	0.90	0.95	337	2 868
	763 Fjends	20.70		33.20		1.17		176	
	769 Karup	21.20		33.70		0.55		161	
	775 Møldrup	20.40		32.90		1.10		167	
	789 Tjele	20.90		33.40		1.20		188	
	791 Viborg	21.10		33.60		0.95		1 194	
751 Århus	793 Aalestrup, del af	21.60		34.10		1.20		161	
	751 Århus	20.70	24.40	32.30	32.40	0.74	0.74	7 829	9 549

Table 418 (continued) Local government taxation

Municipal name from 1. januar 2007	Municipal name until 31. dec. 2006	Municipal tax rate		Local government tax rate ¹		Church tax rate		Budgeted municipal income tax revenue	
		2006	2007	2006	2007	2006	2007	2006	2007
		per cent						DKK mio.	
Region Nordjylland		...	25.10	...	33.10	...	1.08	...	17 200
810 Brønderslev-Dronninglund	805 Brønderslev	21.60	25.65	33.60	33.65	1.11	1.10	458	1 015
	807 Dronninglund	21.70		33.70		1.09		356	
813 Frederikshavn	813 Frederikshavn	21.60	24.66	33.60	32.66	1.00	1.03	845	1 839
	841 Skagen	21.50		33.50		1.00		310	
	847 Sæby	21.10		33.10		1.15		409	
860 Hjørring	819 Hirtshals	21.10	24.80	33.10	32.80	1.20	1.17	327	1 937
	821 Hjørring	21.60		33.60		1.00		867	
	829 Løkken-Vrå	21.60		33.60		1.34		196	
	839 Sindal	20.90		32.90		1.20		197	
849 Jammerbugt	803 Brovst	22.20	24.70	34.20	32.70	1.22	1.20	195	1 101
	811 Fjeritslev	22.00		34.00		1.35		192	
	835 Pandrup	21.00		33.00		1.15		253	
	849 Aabybro	21.00		33.00		1.08		282	
825 Læsø	825 Læsø	22.40	25.63	34.40	33.63	1.30	1.30	52	61
846 Mariagerfjord	801 Arden	21.50	25.05	33.50	33.05	1.30	1.15	188	1 227
	815 Hadsund	20.60		32.60		1.17		252	
	823 Hobro	21.30		33.30		1.00		379	
	719 Mariager, del af	21.90		33.50		1.20		199	
	833 Nørager, del af	22.00		34.00		1.15		122	
	793 Aalestrup, del af	21.60		34.10		1.20		161	
773 Morsø	773 Morsø	20.80	24.28	33.30	32.28	1.22	1.22	509	629
840 Rebild	833 Nørager, del af	22.00	25.13	34.00	33.13	1.15	1.21	122	860
	843 Skørping	21.40		33.40		1.40		243	
	845 Støvring	20.60		32.60		1.10		321	
787 Thisted	765 Hanstholm	21.00	24.50	33.50	32.50	1.25	1.28	136	1 300
	785 Sydthy	21.40		33.90		1.51		245	
	787 Thisted	20.90		33.40		1.20		683	
820 Vesthimmerland	809 Farsø	22.00	26.07	34.00	34.07	1.25	1.18	186	1 101
	827 Løgstør	22.50		34.50		1.18		255	
	793 Aalestrup, del af	21.60		34.10		1.20		161	
	861 Aars	21.90		33.90		1.18		324	
851 Aalborg	817 Hals	20.90	25.37	32.90	33.37	1.01	0.93	271	6 129
	831 Nibe	21.40		33.40		1.21		199	
	837 Sejlfod	21.20		33.20		1.18		213	
	851 Aalborg	21.40		33.40		0.90		4 245	

Table 419

Taxation of corporations. 2005

	Size of tax levied (size groups; total) ¹							
	Under DKK 100 000.		DKK 100 000-1 mio.		Over 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.
Total	33 410	1 051	19 908	6 209	3 967	46 645	57 285	53 905
Agriculture, fishing, and quarrying	482	16	263	75	42	9 218	787	9 309
Manufacturing	1 714	62	1 290	417	387	3 065	3 391	3 544
Manufacturing of food, beverages, and tobacco	120	4	95	33	38	333	253	370
Manufacturing of textile, wearing apparel, and leather	85	3	55	15	22	54	162	72
Manufacturing of wood products, printing and publishing	366	11	212	70	52	297	630	378
Manufacturing of chemicals, plastic products, etc.	100	4	98	32	50	1 243	248	1 279
Manufacturing of other non-metallic mineral products, etc.	42	2	39	14	18	161	99	178
Manufacturing of basic metals and fabr. metal prod.	874	33	706	225	185	724	1 765	982
Manufacturing of furniture; manufacturing n.e.c.	127	4	85	28	22	253	234	285
Electricity, gas and water supply	47	2	38	11	13	717	98	729
Construction	2 956	111	1 715	462	124	505	4 795	1 078
Wholesale and retail trade, hotels and restaurants	5 391	188	4 041	1 285	731	3 638	10 163	5 110
Transport, storage and communication	823	26	552	165	106	2 546	1 481	2 736
Financial intermediation, etc., business activities	12 042	380	7 205	2 281	1 801	24 327	21 048	26 988
Financial intermediation and insurance, etc.	1 612	47	937	317	402	14 299	2 951	14 665
Real estate and renting activities	3 474	102	1 936	608	479	1 873	5 889	2 584
Business activities, etc.	6 956	231	4 332	1 355	920	8 154	12 208	9 740
Public and personal services	1 922	66	1 086	291	78	300	3 086	658
Not known	8 033	200	3 718	1 222	685	2 330	12 436	3 752

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 420

Customs and excise duties

	2004	2005	2006
	DKK mio.		
Customs and import duties	2 572	3 088	3 185
Value added tax	140 423	151 752	165 813
Duty on wage and salary costs	3 730	3 917	4 378
Duties on motor vehicles	27 132	31 842	35 078
Weight duty	8 334	8 693	9 221
Registration duty	16 799	21 109	23 732
Duty on third-party liability insurance	1 999	2 040	2 125
Taxes on energy products	36 723	36 311	36 564
Petrol	10 282	9 524	9 256
Certain petroleum products	7 713	8 029	8 204
Electricity	8 378	8 427	8 697
Coal	1 594	1 464	1 539
Natural gas	3 802	3 717	3 678
CO ₂	4 836	5 072	5 121
Sulphur	118	78	69
Pollution taxes	2 691	2 822	2 891
Certain retail containers	921	935	1 003
Insecticides, herbicides, etc.	423	412	365
Waste	1 005	1 087	1 143
CFC	52	53	61
Chlorinated solvents	1	0	0
Nickel/cadmium batteries	22	23	24
Effluent charges	197	211	179
Nitrogen	27	25	25
Specific growth stimulants	0	0	0
PVC and phthalates	43	44	44
Mineral phosphorus	•	32	47
Duties on spirits, wine and beer	3 695	3 354	3 302
Spirits	1 188	1 192	1 165
Wine	1 144	1 011	1 010
Beer	1 363	1 143	1 111
Surcharge on alcoholic soft drinks	•	8	16
Duties on non-alcoholic beverages	777	768	803
Coffee	273	265	279
Tea	8	8	8
Mineral water	496	495	516
Duties on chocolate, sugar confection., etc.	1 548	1 585	1 607
Chocolate, sugar confectionary	1 369	1 404	1 419
Ice-cream	179	181	188
Duties on tobacco	7 082	7 230	7 400
Cigarettes, smoking tobacco, etc.	6 978	7 138	7 321
Cigars, cheroots and cigarillos	59	54	49
Cigarette paper	45	38	30
Other duties	3 314	3 490	3 386
Electric bulbs, etc.	221	225	222
Raw materials	161	195	223
Piped water	1 430	1 389	1 378
Insurance of pleasure boats	78	84	91
Casinos	213	209	243
Passenger duty	508	650	353
Slot machines	688	754	802
Other duties	15	-16	74
Customs and excise duties, total	229 687	246 159	264 407
European Union	-1 929	-2 316	-2 388

For further information visit www.statbank.dk/15

Table 421

Public sector. 2005

	General government sector	Quasi public corporations	Public corporations	The public sector
DKK mio.				
Production account				
Output	425 976	36 379	109 924	572 279
Intermediate consumption	132 932	22 613	55 092	210 637
Gross value added	293 044	13 766	54 833	361 642
Consumption of fixed capital	28 115	4 527	12 024	44 666
Net value added	264 929	9 239	42 809	316 976
Generation of income account				
Gross value added	293 044	13 766	54 833	361 642
Taxes less subsidies on production	-2 484	296	- 627	-2 814
Taxes on production	-2 484	296	-	-2 187
Production subsidies	-	-	627	627
GDP at factor cost	295 527	13 469	55 459	364 456
Compensation of employees	267 412	6 439	24 335	298 187
Gross operating surplus	28 115	7 030	31 125	66 269
Consumption of fixed capital	28 115	4 527	12 024	44 666
Net operating surplus	0	2 503	19 101	21 604
Allocation of primary income account				
Gross operating surplus	28 115	7 030	31 125	66 269
Interest and dividends	33 686	741	16 607	51 033
Taxes on production and imports	274 368	-	-	274 368
Current taxes on income, wealth, etc.	484 564	- 3	-	484 561
Actual contributions to social benefits	17 793	-	5 959	23 752
Imputed contributions to social benefits	13 636	-	-	13 636
International cooperation	1 160	-	-	1 160
Other current transfers	10 327	933	-	11 260
Gross primary income	863 649	8 700	53 690	926 039
Interest and dividends	39 884	3 439	17 901	61 223
Subsidies	35 677	111	-	35 788
Current taxes on income, wealth, etc.	-	-	3 007	3 007
Social contributions	255 252	79	3 752	259 083
International cooperation	21 384	8	-	21 392
Other current transfers	15 646	49	-	15 695
Gross total expenditure	367 843	3 685	24 659	396 188
Gross disposable income	495 806	5 015	29 030	529 851
Consumption of fixed capital	28 115	4 527	12 024	44 666
Net disposable income	467 691	488	17 007	485 185
Redistribution of income account				
Gross disposable income	495 806	5 015	29 030	529 851
Adj. for the change in net equity of households and pension funds, consumption expenditure	401 433	-	-	401 433
Change in households net worth	-	-	1 922	1 922
Gross saving	94 373	5 015	27 108	126 496
Consumption of fixed capital	28 115	4 527	12 024	44 666
Net saving	66 258	488	15 085	81 830
Capital account				
Gross saving	94 373	5 015	27 108	126 496
Capital taxes	3 164	-	-	3 164
Other capital transfers	6 789	163	-	6 952
Total gross saving and capital transfers	104 326	5 178	27 108	136 612
Gross fixed capital formation	27 279	11 210	9 938	48 427
Changes in stocks	42	- 36	-	6
Acquisitions of land and rights, net	- 765	-1 418	1 288	- 895
Investment subsidies	5 978	0	-	5 978
Other capital transfers	0	32	-	32
Of which, public sub-sector	0	- 7	-	- 7
Net lending/borrowing	71 793	-4 610	15 882	83 064

For further information visit www.statbank.dk/off14

Table 422

Expenditure and revenue of general government

	2003	2004*	2005*	2006*
	DKK mio.			
Current outlays, total	746 608	770 614	787 666	800 406
Compensation of employees	252 471	261 296	267 412	279 191
Intermediate consumption	117 573	124 814	132 932	133 720
Other taxes on production and other subsidies on production, net	-2 910	-2 205	-2 484	-2 622
Social benefits in kind	20 075	21 018	21 962	22 896
Real interest, etc.	47 974	45 266	39 884	35 793
Subsidies	33 754	33 693	35 677	36 677
Other current transfers	277 670	286 731	292 283	294 751
Current revenue, total	765 783	819 126	882 039	895 863
Sales of goods and services	42 680	43 920	46 505	43 667
Income on wealth, earned income, etc.	30 172	35 280	33 686	35 522
Taxes on production and import	241 338	255 135	274 368	291 446
Current taxes on income, wealth, etc.	411 082	442 497	484 564	482 636
Social security contributions	29 829	30 685	31 430	32 041
Other current transfers	10 682	11 610	11 487	10 552
Capital outlays, total	27 897	32 813	32 533	35 819
Non-financial capital accumulation	22 488	26 908	26 555	29 676
Capital transfers	5 409	5 905	5 978	6 143
Capital revenue, total	7 304	12 158	9 991	9 434
Capital taxes	2 803	3 330	3 202	3 477
Other capital transfers	4 501	8 828	6 789	5 956
Current surplus (gross saving)	19 176	48 512	94 373	95 457
Overall surplus (net lending)	-1 417	27 857	71 830	69 072

For further information visit www.statbank.dk/15

Table 423

Expenditure and revenue of general government by sub-sector. 2006*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	507 159	52 803	513 649	800 406
Compensation of employees	69 814	2 398	206 979	279 191
Intermediate consumption	48 707	807	84 206	133 720
Other taxes on production and other subsidies on production, net	737	1	-3 359	-2 622
Social benefits in kind	-	-	22 896	22 896
Real interest, etc.	33 613	-	2 179	35 793
Subsidies	24 600	-	12 076	36 677
Other current transfers	329 687	49 598	188 673	294 751
Current revenue, total	591 048	55 783	522 239	895 863
Sales of goods and services	18 459	9	25 198	43 667
Income on wealth, earned income, etc.	31 795	127	3 599	35 522
Taxes on production and import	272 543	-	18 903	291 446
Current taxes on income, wealth, etc.	230 085	-	252 551	482 636
Social security contributions	6 318	17 421	8 302	32 041
Other current transfers	31 848	38 226	213 685	10 552
Capital outlays, total	12 216	1 813	21 905	35 819
Non-financial capital accumulation	8 269	4	21 403	29 676
Capital transfers	3 947	1 808	502	6 143
Capital revenue, total	6 263	-	3 286	9 434
Capital taxes	3 469	-	8	3 477
Other capital transfers	2 794	-	3 277	5 956
Current surplus (gross saving)	83 888	2 980	8 589	95 457
Overall surplus (net lending)	77 935	1 167	-10 031	69 072

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

For further information visit www.statbank.dk/15

Table 424

Expenditure and revenue of general government

	2003	2004*	2005*	2006*
	DKK mio.			
Central government¹				
Current outlays	478 434	492 091	494 606	507 159
Capital outlays	11 066	13 529	11 941	12 216
Current revenue	482 806	525 765	576 916	591 048
Capital revenue	4 972	8 856	6 243	6 263
Current surplus	4 372	33 674	82 310	83 888
Overall surplus ²	-1 723	29 001	76 612	77 935
Social security funds				
Current outlays	63 433	64 907	60 206	52 803
Capital outlays	382	913	1 725	1 813
Current revenue	64 047	66 032	62 318	55 783
Capital revenue	-	-	-	-
Current surplus	615	1 125	2 112	2 980
Overall surplus ²	233	212	388	1 167
Local governments, total¹				
Current outlays	448 267	466 586	488 454	513 649
Capital outlays	16 522	18 479	19 000	21 905
Current revenue	462 456	480 299	498 405	522 239
Capital revenue	2 406	3 411	3 880	3 286
Current surplus	14 189	13 713	9 950	8 589
Overall surplus ²	73	-1 355	-5 170	-10 031
Of which:				
Counties				
Current outlays	105 457	110 547	116 993	119 971
Capital outlays	3 852	5 210	5 540	5 575
Current revenue	108 521	113 189	118 959	122 358
Capital revenue	92	150	232	156
Current surplus	3 064	2 641	1 966	2 388
Overall surplus ²	-696	-2 419	-3 342	-3 032
Municipalities				
Current outlays	355 161	369 017	385 002	407 727
Capital outlays	12 670	13 272	13 460	16 330
Current revenue	366 286	380 088	392 987	413 928
Capital revenue	2 313	3 264	3 648	3 130
Current surplus	11 125	11 071	7 985	6 202
Overall surplus ²	769	1 063	-1 827	-6 999

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

www.statbank.dk/15 For further information visit

Table 425

Expenditure of general government sector by type of transaction

	2003	2004*	2005*	2006*
	DKK mio.			
Total outlays	774 504	803 427	820 199	836 225
Current outlays, total	746 608	770 614	787 666	800 406
Compensation of employees	252 471	261 296	267 412	279 191
Intermediate consumption	117 573	124 814	132 932	133 720
Other taxes on production and other subsidies on production, net	-2 910	-2 205	-2 484	-2 622
Social benefits in kind	20 075	21 018	21 962	22 896
Income transfers, total	359 398	365 691	367 844	367 221
Interest, etc.	47 974	45 266	39 884	35 793
+ Subsidies	33 754	33 693	35 677	36 677
To public quasi-corporations	10 510	10 534	11 390	11 958
To other corporations	23 245	23 159	24 288	24 718
+ Other income transfers	277 670	286 731	292 283	294 751
To other levels of government	•	•	•	•
To households	243 175	251 034	255 252	254 626
To NPIHs ²	4 864	5 216	6 044	6 598
To the rest of the world (a-d)	29 631	30 481	30 986	33 527
a. To the Faroe Islands, net	754	752	764	759
b. To Greenland, net	3 469	3 547	3 572	3 634
c. To the EU	11 885	12 821	13 024	14 411
d. To others	13 522	13 361	13 626	14 723
Capital outlays, total	27 897	32 813	32 533	35 819
Non-financial capital accumulation, total	22 488	26 908	26 555	29 676
Acquisition of new fixed assets	22 718	25 750	27 084	30 212
+ Acquisition of buildings, and other existing investments, net	-480	1 207	194	-404
+ Changes in inventories	43	3	42	86
+ Acquisition of land and intangible assets, net	207	-52	-765	-218
Capital transfers, total	5 409	5 905	5 978	6 143
Investment grants and capital transfers	5 409	5 905	5 978	6 143
To public quasi-corporations	330	330	149	296
To other enterprises	3 392	3 264	2 671	2 759
To other levels of government	•	•	•	•
To households	1 529	2 076	2 688	2 905
To NPIHs ¹	106	177	396	130
To the rest of the world (a-d)	52	58	75	53
a. To the Faroe Islands, net	2	2	5	1
b. To Greenland, net	23	28	43	23
c. To the EU	•	•	•	•
d. To others	26	27	27	29

¹ To non-profit institutions (households).

For further information visit www.statbank.dk/off3 and off16

Table 426

Revenue of general government sector, by type of transaction

	2003	2004*	2005*	2006*
	DKK mio.			
Current plus capital revenue	773 087	831 284	892 030	905 297
Current revenue, total	765 783	819 126	882 039	895 863
Sales of goods and services	42 680	43 920	46 505	43 667
Withdrawals of income from quasi-corporations	7 124	7 564	4 856	4 192
Interest	20 326	22 280	20 698	21 446
Rents	2 722	5 436	8 132	9 884
Taxes on production and imports	241 338	255 135	274 368	291 446
Current taxes on income, wealth, etc.	411 082	442 497	484 564	482 636
Compulsory social security contributions	16 791	17 090	17 138	17 561
Voluntary social contributions	719	642	656	660
Imputed social contributions	12 319	12 953	13 636	13 820
Other income transfers	10 682	11 610	11 487	10 552
From other levels of government	•	•	•	•
From domestic private sector	9 276	9 700	10 327	9 759
From the rest of the world	1 405	1 910	1 160	794
From EU institutions	1 215	1 694	943	650
From others	191	216	217	144
Capital revenue, total	7 304	12 158	9 991	9 434
Capital taxes	2 803	3 330	3 202	3 477
Other capital transfers	4 501	8 828	6 789	5 956
From other levels of government	•	•	•	•
From domestic private sector	4 187	8 411	6 307	5 402
From the rest of the world	314	417	481	554
From EU institutions	314	411	481	554
From others	-	6	-	-
Current surplus (gross saving)	19 176	48 512	94 372	95 457
Overall surplus (net lending)¹	-1 417	27 857	71 830	69 072

¹ Current and capital surplus = change in net debt.

For further information visit www.statbank.dk/off3 and off16

Table 427

Consumption expenditure of general government sector

	2003	2004*	2005*	2006*
	DKK mio.			
Consumption expenditure (1+2+3)	371 236	388 453	401 433	418 319
1. Production	393 841	411 355	425 976	439 090
Compensation of employees	252 471	261 296	267 412	279 191
Consumption of fixed capital	26 707	27 450	28 115	28 801
Intermediate consumption	117 573	124 814	132 932	133 720
Other taxes on production and other subsidies on production, net	-2 910	-2 205	-2 484	-2 622
2. Social benefits in kind	20 075	21 018	21 962	22 896
3. Sales of goods and services	-42 680	-43 920	-46 505	-43 667

For further information visit www.statbank.dk/off26 and off28

Table 428

Expenditure of general government sector by function

Expenditure	2003	2004*	2005*	2006*
	DKK million			
Total	774 504	803 427	820 199	836 225
1. General public services	109 232	109 043	105 452	106 188
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	21 721	23 175	24 157	27 833
1.2 Foreign economic aid	15 067	15 218	15 478	16 215
1.3 General services	3 137	3 445	3 629	2 955
1.4 Basic research and R & D general public services	2 091	2 201	1 919	2 340
1.5 General public services etc.	17 085	17 568	18 200	18 936
1.6 Public debt transactions and transfers of a general character between different levels of government	50 130	47 437	42 069	37 911
2. Defence	22 527	23 686	24 015	25 644
2.1 Military defence etc.	21 725	22 834	23 136	24 824
2.2 Civil defence	802	852	879	820
3. Public order and safety	14 198	15 008	15 796	16 310
3.1 Police services	7 697	8 033	8 244	8 593
3.2 Fire protection services	1 362	1 354	1 426	1 464
3.3 Law courts	2 671	2 844	2 916	3 192
3.4 Prisons	2 211	2 489	2 921	2 795
3.5 Public order and safety etc.	257	288	288	266
4. Economic affairs	49 880	53 243	55 829	58 449
4.1 General economic, commercial and labour affairs	20 123	21 676	22 464	23 236
4.2 Agriculture, forestry, fishing and hunting	2 274	1 634	1 829	2 183
4.3 Fuel and energy	20	140	293	272
4.4 Mining, manufacturing and construction	528	690	189	467
4.5 Transport, communication, other industries	24 347	25 367	27 831	28 697
4.6 R & D Economic affairs	1 544	1 802	2 157	2 380
4.7 Economic affairs etc.	1 044	1 934	1 067	1 215
5. Environmental protection	8 076	7 534	8 539	8 577
5.1 Waste and waste water management, pollution abatement	2 274	1 845	2 118	2 304
5.2 Protection of biodiversity and landscape	2 149	2 207	2 623	2 428
5.3 Environmental protection etc.	3 654	3 482	3 798	3 845
6. Housing and community amenities	9 859	9 538	9 233	9 720
6.1 Housing development	9 089	8 727	8 577	9 046
6.2 Housing and community amenities etc.	770	811	656	673
7. Health	97 741	101 832	106 781	114 568
7.1 Medical products, appliances and equipment	6 332	6 536	6 752	6 942
7.2 Outpatient services	14 783	15 662	16 474	17 534
7.3 Hospital services	74 339	77 280	81 055	87 491
7.4 R & D Health	811	879	971	931
7.5 Health etc.	1 476	1 475	1 530	1 670
8. Recreation, culture and religion	22 547	26 135	24 844	25 430
8.1 Recreational and sporting services	6 617	6 963	7 349	7 745
8.2 Cultural services	8 923	12 013	10 233	10 684
8.3 Religious and other community services	6 338	6 434	6 531	6 243
8.4 Recreation, culture and religion etc.	670	725	731	758
9. Education	115 399	120 223	123 365	124 471
9.1 Primary education	49 301	52 079	53 927	56 200
9.2 Youth-level education	21 786	23 355	24 135	23 392
9.3 Higher education	23 586	25 143	25 401	25 189
9.4 Adult and supplementary education	17 483	15 899	15 780	15 420
9.5 Education etc.	3 243	3 747	4 122	4 270
10. Social protection	325 046	337 184	346 345	346 868
10.1 Sickness and disability	65 695	65 880	69 635	71 671
10.2 Old age	93 643	99 409	108 688	114 105
10.3 Family and children	76 167	78 980	79 574	82 997
10.4 Unemployment	50 909	52 747	48 925	41 909
10.5 Housing	9 760	10 211	10 644	10 789
10.6 Social exclusion n.e.c.	20 401	21 224	19 773	15 802
10.7 Social protection etc.	8 472	8 733	9 105	9 595

For further information visit www.statbank.dk/off23

Table 429

Expenditure of gen. government and its subsectors by function. 2006*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
	mio. kr.					
Total	519 375	54 616	125 546	424 057	287 370	836 225
1. General public services	153 150	7	2 367	28 770	78 105	106 188
1.1 Executive and legislative organs, financial and fiscal affairs, ext. affairs	27 833	-	-	-	-	27 833
1.2 Foreign economic aid	16 213	-	-	16	14	16 215
1.3 General services	2 955	-	-	-	-	2 955
1.4 Basic research and R & D general public services	2 205	-	159	85	109	2 340
1.5 General public services etc.	1 549	-	1 808	15 841	261	18 936
1.6 Public debt transactions and transfers between diff. levels of government	102 395	7	401	12 829	77 721	37 911
2. Defence	25 372	-	-	272	-	25 644
2.1 Military defence etc.	24 824	-	-	-	-	24 824
2.2 Civil defence	548	-	-	272	-	820
3. Public order and safety	14 847	-	8	1 455	1	16 310
3.1 Police services	8 593	-	-	-	-	8 593
3.2 Fire protection services	1	-	8	1 455	1	1 464
3.3 Law courts	3 192	-	-	-	-	3 192
3.4 Prisons	2 795	-	-	-	-	2 795
3.5 Public order and safety etc.	266	-	-	-	-	266
4. Economic affairs	35 307	-	6 580	19 024	2 462	58 449
4.1 General economic, commercial and labour affairs	14 852	-	2 134	8 624	2 374	23 236
4.2 Agriculture, forestry, fishing and hunting	2 183	-	-	-	-	2 183
4.3 Fuel and energy	305	-	-	0	34	272
4.4 Mining, manufacturing and construction	457	-	10	-	0	467
4.5 Transport, communication, other industries	13 951	-	4 404	10 380	38	28 697
4.6 R & D Economic affairs	2 348	-	32	16	16	2 380
4.7 Economic affairs etc.	1 210	-	-	5	-	1 215
5. Environmental protection	3 678	-	2 378	2 577	55	8 577
5.1 Waste and waste water management, pollution abatement	1 241	-	615	490	42	2 304
5.2 Protection of biodiversity and landscape	891	-	1 112	436	11	2 428
5.3 Environmental protection etc.	1 546	-	650	1 651	2	3 845
6. Housing and community amenities	5 642	-	274	3 820	16	9 720
6.1 Housing development	5 163	-	73	3 816	6	9 046
6.2 Housing and community amenities etc.	479	-	201	3	10	673
7. Health	3 251	-	83 823	36 162	8 668	114 568
7.1 Medical products, appliances and equipment	95	-	6 010	932	95	6 942
7.2 Outpatient services	210	-	10 658	6 673	7	17 534
7.3 Hospital services	1 538	-	66 193	28 291	8 530	87 491
7.4 R & D Health	281	-	417	266	33	931
7.5 Health etc.	1 127	-	545	0	1	1 670
8. Recreation, culture and religion	11 109	-	1 218	13 919	815	25 430
8.1 Recreational and sporting services	870	-	20	6 860	5	7 745
8.2 Cultural services	3 631	-	1 198	6 654	799	10 684
8.3 Religious and other community services	5 871	-	-	383	11	6 243
8.4 Recreation, culture and religion etc.	736	-	-	21	-	758
9. Education	61 923	-	10 802	59 466	7 719	124 471
9.1 Primary education	8 862	-	2 211	49 387	4 259	56 200
9.2 Youth-level education	15 000	-	7 364	1 375	346	23 392
9.3 Higher education	24 761	-	427	26	26	25 189
9.4 Adult and supplementary education	11 360	-	35	6 794	2 770	15 420
9.5 Education etc.	1 940	-	765	1 884	319	4 270
10. Social protection	205 098	54 609	18 096	258 593	189 528	346 868
10.1 Sickness and disability	28 681	-	11 075	62 407	30 492	71 671
10.2 Old age	93 096	-	1 141	97 895	78 027	114 105
10.3 Family and children	26 689	-	3 721	67 082	14 495	82 997
10.4 Unemployment	38 386	54 348	-	-	50 825	41 909
10.5 Housing	7 514	-	5	10 784	7 514	10 789
10.6 Social exclusion n.e.c.	9 625	211	1 332	12 800	8 166	15 802
10.7 Social protection etc.	1 107	50	822	7 626	10	9 595

For further information visit www.statbank.dk/15

Table 430

Subsidies

	2003	2004*	2005*	2006*
	DKK mio.			
Subsidies, total	42 761	42 792	44 273	45 640
Analysed by recipients:				
Subsidies to quasi public corporations	10 510	10 534	11 389	11 958
Subsidies to other enterprises	22 948	22 922	23 940	24 244
Subsidies to EU schemes	9 304	9 335	8 943	9 437
Analysed by kind and scheme:				
1. Subsidies on products, total	18 656	18 819	14 062	14 535
a. EU schemes, total	6 946	7 258	1 912	1 216
Of which:				
Export subsidy schemes	1 795	1 819	1 462	996
Other EU schemes	5 151	5 439	450	220
b. Danish schemes, total	11 710	11 561	12 151	13 319
Of which:				
The Danish State Railways	6 761	6 958	7 519	7 909
Local government buses, etc.	1 543	1 687	1 871	1 749
2. Other subsidies on production, total	24 105	23 973	30 210	31 105
a. EU schemes, total	2 358	2 077	7 032	8 221
b. Danish schemes, total	21 747	21 896	23 178	22 883
Of which:				
Interest subsidies	5 668	5 938	6 212	5 240
Other private enterprises	10 944	10 660	11 780	12 571
Analysed by source of finance:				
a. EU schemes, total	9 304	9 335	8 943	9 437
EU share of EU schemes, total	9 007	9 098	8 596	8 963
Danish share of EU schemes, total	297	237	348	474
b. Danish schemes, total	33 458	33 456	35 329	36 203
c. Financed by Denmark, total	33 754	33 693	35 677	36 677

For further information visit www.statbank.dk/off17

Table 431

Current transfers to households from the general government sector

	2003	2004*	2005*	2006*
	DKK mio.			
Current transfers, total	243 175	251 034	255 252	254 626
Social benefits other than social transfers in kind	239 855	247 232	251 116	250 881
Civil servants' pensions	15 299	16 245	16 995	17 323
Special pension schemes	268	240	209	182
Old-age and early-retirement pensions	94 835	97 158	103 876	111 418
Early-retirement pay	24 648	25 501	23 440	20 992
Unemployment benefit	22 206	22 793	20 405	15 955
Cash benefits under Social Asst. Act	13 723	14 506	14 191	12 794
Gross rehabilitation benefit	4 724	4 418	4 097	3 646
Sickness and maternity benefit	18 660	19 691	19 796	20 404
Child and youth allowances	3 823	3 922	3 914	3 979
Sabbatical leave, child care	501	341	345	343
Family allowance	12 243	12 580	12 898	13 060
Housing subsidies	9 757	10 209	10 634	10 783
Education grants	9 468	10 280	10 657	10 870
Sabbatical leave, education	0	-	-	-
Other transfers	9 701	9 348	9 659	9 131
Other current transfers, total	3 319	3 802	4 136	3 745
Transportation	684	711	752	701
Other	2 635	3 091	3 384	3 045

For further information visit www.statbank.dk/off10

Table 432 (continued) Total taxation

	2004*	2005*	2006*
	DKK mio.		
Total taxation	720 906	782 673	798 688
National accounts distribution:			
Danish schemes			
Taxes on production and imports	255 135	274 368	291 446
Current taxes on income, wealth etc.	442 497	484 564	482 636
Social contributions	17 090	17 138	17 561
Capital taxes	3 330	3 202	3 477
EU schemes			
Taxes on production and imports	2 853	3 401	3 568
Distribution by type of tax:			
Income taxes, total	435 996	477 782	475 092
Personal income tax	365 992	381 469	402 364
State income tax	66 030	68 976	72 740
County income tax	67 255	70 404	74 245
Municipality income tax	144 904	151 142	159 390
Church tax	4 724	4 955	5 226
Special contribution to labour market funds	64 780	67 077	71 380
Tax on imp. income from owner-occupied dwelling	10 500	10 867	11 100
Other personal income taxes	7 798	8 048	8 284
Corporation tax	46 504	59 275	59 010
Real interest tax	23 499	37 038	13 717
Compulsory contrib. to social-security schemes	17 090	17 138	17 561
Social contributions from employees	16 555	16 606	17 089
Social contributions from employers	535	532	472
Other labour market contributions	2 895	2 907	3 169
Labour market contributions from employers	2 895	2 907	3 169
Taxes on wealth, real property, etc.	29 304	29 955	32 007
Inheritance tax and gift tax	3 212	3 164	3 461
Motor vehicle weight duty	8 861	9 287	9 822
Taxes on real property	17 113	17 466	18 708
Property release and surrender tax	118	38	17
Taxes on goods and services	235 488	254 747	270 712
VAT	143 277	155 466	167 600
Tax on wage totals	3 791	4 079	4 486
Customs and import duties	2 695	3 160	3 454
Taxes on specific goods	72 929	76 343	79 404
Vehicle registration duty	17 333	21 293	23 667
Energy taxes	36 999	36 370	36 843
Pollution duties	2 705	2 816	2 919
Tobacco duties	7 079	7 228	7 400
Duties on beer, wine and spirits	3 717	3 298	3 292
Other taxes on specific goods	5 095	5 337	5 282
Taxes on specific transactions	6 590	8 678	8 792
Stamp duty	6 531	8 577	8 667
Other taxes on specific transactions	59	101	124
Taxes on specific services	6 091	6 897	6 868
Turnover tax on football pools etc.	1 083	1 065	1 082
Tax on insurance of vehicles and leisure craft	2 073	2 129	2 217
Other taxes on specific services	2 935	3 703	3 569
Other duties	115	125	108
Other production taxes	133	144	148

Table 432 (continued) **Total taxation**

	2004*	2005*	2006*
	DKK mio.		
Distribution by receiving sub-sector			
Central government	453 614	503 652	506 237
Social security funds	16 984	17 011	17 421
Counties	75 812	79 048	83 200
Municipalities	171 643	179 560	188 263
Supranational authorities (EU)	2 853	3 401	3 568
	per cent		
Tax incidence¹, total	49.1	50.3	48.8
Taxes on production and imports	17.6	17.9	18.0
Current taxes on income, wealth, etc.	30.2	31.2	29.5
Compulsory contribution to social security	1.2	1.1	1.1
Taxes on capital	0.2	0.2	0.2

¹ Taxes and duties in percentage of gross domestic product.

For further information visit www.statbank.dk/off12

Table 433 **Danish official aid to developing countries**

	2004	2005	2006 ²
	DKK thousand		
Total official aid	10 349 265	10 862 360	11 487 820
Bilateral aid, total	6 679 245	7 118 750	7 786 210
Projects and project aid			
Africa	2 200 040	2 169 891	2 328 243
Asia and Latin America	1 204 679	1 218 421	1 263 722
Personnel	406 554	395 584	203 968
Private Sector Programme	163 869	170 867	189 830
Various credit facilities	200 056	270 964	299 600
Aid in the form of loans, debt relief	256 452	180 358	673 789
Aid to regional areas and localities	121 812	150 446	-
Human rights and democratising	141 021	208 897	-
Transitional assistance to the western Balkans	-1 318	621	-
Other bilateral aid	-	-	437 045
Grants through NGOs	870 333	893 122	966 415
Special environmental aid for developing countries ¹	303 725	419 720	396 711
Research and information in Denmark	187 552	191 398	216 811
Extraordinary humanitarian contributions and International Humanitarian Emergency	624 470	848 457	810 073
Multilateral aid, total	3 670 020	3 743 610	3 701 620
International development studies	64 140	49 897	43 112
United Nations Development Programme	451 810	416 625	462 630
United Nations Children's Fund (UNICEF)	224 980	227 810	235 349
HIV/AIDS, Population and Health Programme	449 980	494 990	515 158
United Nations Agricultural and Food Programme	221 340	246 415	180 000
Global environmental programmes	185 460	220 325	224 890
Other United Nations aid programmes	289 210	283 098	268 761
World Bank Group	551 730	502 599	470 979
Regional banks	32 790	100 722	88 128
Regional and other funds	271 910	205 375	205 098
EU development aid	370 790	419 086	424 417
Multilateral regional aid and temporary aid	162 530	119 682	96 529
Contributions concerning stability and safety	39 960	80 455	113 304
Various multilateral contributions	111 750	119 347	111 282
Humanitarian organizations	241 640	257 185	261 978

¹ Fiscal Commitments. ² Budget figures.

Source: Danish Ministry of Foreign Affairs, DANIDA.

For further information visit www.statbank.dk/15

Table 434 (continued) Bilateral official aid to developing countries. 2006

	Programme and project aid ¹	NGO aid	Other grants aid ²	Total		Programme and project aid ¹	NGO aid	Other grants aid ²	Total
	DKK mio.					DKK mio.			
Total	5 396.21	966.41	1 423.59	7 786.21	Uganda	357.41	100.73	18.29	476.43
Africa, total	3 390.87	492.66	668.31	4 551.84	West Africa	0.43	3.68	13.65	17.75
Africa	27.63	5.27	97.51	130.41	Zambia	225.01	32.27	21.68	278.97
Africa north of Sahara	-	-	0.50	0.50	Zimbabwe	6.79	29.05	3.79	39.62
Africa south of Sahara	12.77	4.14	3.16	20.08	Asia, total	1 462.78	237.30	475.64	2 175.71
Africas Horn	-	-	15.00	15.00	Afghanistan	71.80	45.44	58.84	176.07
Algeria	-	0.00	-	0.00	Armenia	-	5.58	-	5.58
Angola	16.00	8.30	23.03	47.34	ASEM-countries	2.11	-	-	2.11
Benin	195.85	0.01	-	195.86	Asia	19.59	9.33	3.88	32.80
Botswana	-	-	3.69	3.69	Bangladesh	252.30	14.60	1.17	268.07
Burkina Faso	205.74	-0.09	-0.05	205.60	Bhutan	79.99	-	1.88	81.87
Burundi	-	1.35	16.40	17.76	Burma	6.57	6.32	4.00	16.90
Cameroon	70.79	0.85	-	71.65	Cambodia	7.36	23.58	36.98	67.92
Congo, The Republic	4.96	0.50	30.60	36.06	Caucasus	-	-	13.08	13.08
Djibouti	-	0.02	-	0.02	Central Asia	7.47	0.40	-	7.87
East Africa	-	5.43	8.64	14.07	China	51.29	-	8.08	59.37
Egypt	153.82	6.96	0.03	160.81	Esat Asia	-	1.50	-	1.50
Eritrea	1.63	3.66	3.48	8.77	East-Timor	1.60	-	-	1.60
Ethiopia	0.45	22.22	11.46	34.13	Gaza Strip	18.70	8.33	22.46	49.49
Gambia	-	1.57	-	1.57	Georgia	-	0.28	-	0.28
Ghana	339.39	48.88	4.83	393.11	India	3.56	29.75	0.01	33.33
Guinea-Bissau	-	0.04	1.17	1.21	Indonesia	17.42	5.19	26.51	49.12
Kenya	211.38	23.30	27.43	262.11	Iran	-2.13	-0.08	-	-2.22
Lesotho	1.50	0.13	0.41	2.04	Iraq	120.30	1.27	43.79	165.36
Liberia	13.00	2.90	17.56	33.46	Jordan	8.71	-	-	8.71
Madagascar	-	0.20	-	0.20	Kazakhstan	-	1.43	-	1.43
Malawi	-4.10	31.65	2.31	29.86	Kyrgyzstan	0.02	2.82	-0.15	2.68
Mali	4.60	0.07	-	4.67	Laos	-	8.66	0.45	9.12
Morocco	10.20	0.17	-	10.37	Lebanon	-	-	33.10	33.10
Mozambique	348.95	45.70	30.43	425.07	Malaysia	0.62	-	41.02	41.64
Namibia	0.30	1.18	4.92	6.40	Maldives	-0.72	-	-	-0.72
Niger	46.72	14.80	14.89	76.41	Middle East	59.88	1.97	9.90	71.74
Nigeria	509.53	0.05	-	509.58	Mongolia	-	2.89	-	2.89
Rwanda	-	9.11	-	9.11	Nepal	155.45	31.74	7.10	194.30
SADC	5.03	6.01	1.83	12.86	North Korea	-	-	9.00	9.00
Sahel-countries	2.00	-	-	2.00	Pakistan	-	-	2.00	2.00
Senegal	-	5.38	-	5.38	Philippines	0.07	7.87	-	7.94
Sierra Leone	1.45	1.51	-0.84	2.11	South East Asia	15.75	0.42	5.47	21.64
Somalia	3.71	1.01	34.22	38.93	Sri Lanka	201.72	1.80	27.85	231.37
South African Republic	61.80	12.70	76.27	150.78	Tajikistan	-	-	1.00	1.00
Southern Africa	8.33	13.92	6.35	28.60	Thailand	15.18	1.86	59.02	76.06
Sudan	69.84	9.27	120.93	200.03	Tongo	0.60	-	-	0.60
Swaziland	-	1.05	-	1.05	Viet Nam	332.89	24.34	59.19	416.42
Tanzania	447.96	33.73	54.75	566.44	Yemen	14.69	-	-	14.69
Togo	-	3.99	-	3.99					

Note: The negative amounts given in the table relate to projects, where the extent of co-operation on bilateral assistance is insignificant, implying that aid is not paid every year to the country concerned. In connection with finalizing these projects, there are amounts that have not been spent and which are to be repaid, and consequently appear as negative amounts. ¹ Programme and project aid for Africa, Asia and Latin America includes personnel service, B2B-programme, various credit facilities, debt relief, aid to regional areas and localities, transitional assistance to the western Balkan. ² Other bilateral assistance includes special environmental aid, projects in Denmark, research projects, information activities, cultural cooperation, seminars, courses, conferences, extraordinary humanitarian contributions, international humanitarian emergency, aid to localities etc.. ³ Assistance not broken down by country includes costs of interregional issues.

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

Table 434 (continued) Bilateral official aid to developing countries. 2006

	Program- me and project aid ¹	NGO aid	Other grants aid ²	Total		Program- me and project aid ¹	NGO aid	Other grants aid ²	Total
	DKK mio.					DKK mio.			
Latin America, total	398.12	137.04	4.09	539.26	The Balkans, total	30.98	3.31	0.73	35.02
Antilles	-	0.01	-	0.01	Albania	-	0.10	0.73	0.83
Bolivia	133.72	20.01	-0.01	153.72	Baltic	-	0.48	-	0.48
Central America	29.35	14.57	-	43.92	Belarus	-	0.08	-	0.08
Columbia	0.41	0.86	0.42	1.70	Bosnia-Herzegovina	-	0.10	-	0.10
Cuba	-	0.06	-	0.06	Kosovo	0.10	0.07	-	0.17
Dominican Rep.	19.31	-	-	19.31	Macedonia	-1.29	1.22	-	-0.08
Ecuador	-	3.90	0.64	4.54	Moldova	-	0.42	-	0.42
El Salvador	-	1.23	-	1.23	Serbia-montenegro	31.52	0.50	-	32.02
Guatemala	4.46	17.48	-	21.95	Ukraine	0.66	0.35	-	1.00
Honduras	1.30	20.60	-	21.89	Not broken down by country³	113.46	96.10	274.82	484.38
Latin America	1.87	4.06	1.03	6.96					
Nicaragua	207.67	39.82	0.10	247.59					
Panama	-	1.10	-	1.10					
Paraguay	-	0.05	-	0.05					
Peru	-	6.44	-	6.44					
South America	-	6.84	1.90	8.75					
Venezuela	0.03	-	-	0.03					