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**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND  
THE COUNCIL**

**on implicit liabilities with potential impact on public budgets**

# REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

## on implicit liabilities with potential impact on public budgets

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## 1. BACKGROUND

Article 11 of Regulation (EU) No 549/2013 on the European system of national and regional accounts in the European Union<sup>1</sup> (hereinafter "ESA 2010") requires that by 2018 the Commission shall submit a further report to the European Parliament and to the Council assessing the extent to which the information on liabilities published by the Commission (Eurostat) represents the entirety of the implicit liabilities, including contingent liabilities, outside government. The previous report issued by the Commission (Eurostat) on this issue was published in 2015<sup>2</sup> and presented existing, at that stage, information on public-private partnerships (PPPs) and other implicit liabilities, including contingent liabilities, outside general government.

The liabilities are called *contingent* in the sense that they are by nature only potential and not actual liabilities. The relevance of collecting this kind of information is explicitly recognised by ESA 2010, in Annex A, paragraph 5.11: "*Although contingent assets and contingent liabilities are not recorded in the accounts, they are important for policy and analysis, and information on them needs to be collected and presented as supplementary data. Even though no payments may turn out to be due for contingent assets and contingent liabilities, a high level of contingencies may indicate an undesirable level of risk on the part of those units offering them.*"

It should be further underlined that contingent liabilities are not part of the government debt as defined in Council Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure<sup>3</sup>.

This report provides an updated overview of the information available to Eurostat. It mainly focuses on the data on contingent liabilities collected by Eurostat in the context of the reinforcement of the EU economic governance which took place in 2011 (the 'six-pack'), and in particular the data collection provided for in Directive 2011/85/EU on requirements for budgetary frameworks of the Member States<sup>4</sup>. Article 14(3) of this Directive laid down new statistical requirements on the Member States:

*"For all sub-sectors of general government, Member States shall publish relevant information on contingent liabilities with potentially large impacts on public budgets, including government guarantees, non-performing loans, and liabilities stemming from the operation of public corporations, including the extent thereof. Member States shall also publish information on the participation of general government in the capital of private and public corporations in respect of economically significant amounts".*

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<sup>1</sup> Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union, OJ L 174, 26.6.2013, p.1.

<sup>2</sup> <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1435910317596&uri=CELEX:52015DC0314>

<sup>3</sup> Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community, OJ L 145, 10.6.2009, p. 1.

<sup>4</sup> Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States, OJ L 306, 23.11.2011, p. 41.

The data collected in the context of the above mentioned Directive are the main source of information related to government contingent liabilities in Member States. In addition, other Eurostat data collections (i.e. *Supplementary table for financial crisis, EDP related questionnaire*) provide limited and/or confidential information on particular types of contingent liabilities. The scope of information available from these sources will also be presented in this report.

## **2. OVERVIEW OF THE EUROSTAT DATA COLLECTION IN THE CONTEXT OF COUNCIL DIRECTIVE 2011/85/EU**

### **2.1. Reporting in the context of Article 14(3) of Directive 2011/85/EU**

The implementation of the statistical requirements of the Directive was widely agreed in the Task Force conducted by Eurostat in co-operation with Member States and DG ECFIN<sup>5</sup>. The final report of the Task Force provides, *inter alia*, a set of templates and related notes indicating the methodology, the scope of compulsory information, the periodicity and the timeliness for national and Eurostat publication of data on contingent liabilities.

It specifies that Eurostat would collect and publish selected indicators related to contingent liabilities, i.e. *government guarantees, off-balance public-private partnerships (PPPs), liabilities of government controlled entities classified outside general government (public corporations) and non-performing loans (government assets)*. The Member States should publish the same indicators at a national level and, in addition, the data on the participation of government in the capital of corporations.

The changes needed in Eurostat's collection systems were introduced by way of a supplement to the EDP questionnaire, under the provisions of Article 8(2) d) of Council Regulation (EC) No 479/2009. The templates and the implementation guidance were provided in Eurostat's decision of 22 July 2013 on *Supplement on contingent liabilities and potential obligations to the EDP related questionnaire*<sup>6</sup>. This decision also specifies that the data on liabilities of government controlled entities classified outside general government (public corporations) would be compiled by Eurostat on the basis of information already collected via the Questionnaire on government controlled units classified outside general government introduced in 2011<sup>7</sup>.

All indicators are to be reported to Eurostat in millions of national currency at the level of individual general government subsectors. The metadata clarifying the completeness, definitions, use of estimations or timeliness of the data are to be provided to Eurostat alongside the data.

### **2.2. Timeliness**

The '*Supplement on contingent liabilities and potential obligations to the EDP related questionnaire*' should be transmitted to Eurostat annually before 31 December of year T by the national statistical authority. Data should cover at least four years (T-1 to T-4) and on voluntary basis, the revisions of historical data (T-5

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<sup>5</sup> Three Task Force meetings took place in 2012, namely on 29 June, 5 September and 6 November.

<sup>6</sup> <http://ec.europa.eu/eurostat/documents/1015035/2041337/ESTAT-decision-Suppl-on-conting-liab-EDP-Q.pdf/0b35165a-ee53-470a-a15a-7beaa98aac8b>

<sup>7</sup> The questionnaire received a positive opinion from the CMFB in 2011. Data are collected on an annual basis and the first data transmission took place in December 2012.

and older). The *Questionnaire on government controlled units classified outside general government* should be provided by the same deadline and should refer to year T-1 (or T-2 if more recent data are not available).

### 2.3. Description of indicators

This section presents the agreed concepts and definitions for publication of data on contingent liabilities whereas their application by the Member States in the data provided to Eurostat is described in section 3. It is to be underlined that the below indicators have a heterogeneous nature and represent different types of potential impact on public finance. Additionally, in some cases, the same fiscal risk might be reflected by two or more indicators. For instance, when a government guarantees the liability of a government controlled entity classified outside general government, the potential risks are covered both by data presented for *Guarantees* and *Liabilities of government controlled entities classified outside general government*. Therefore, evaluating the total risk for public finance by summing up the indicators could overestimate the potential impact.

#### 2.3.1. Government guarantees

Eurostat collects information on the outstanding amount of the guarantees granted by general government. Only guarantees provided to units classified outside general government are covered by reporting. A breakdown by subsectors is available except for social security funds, which is not relevant for most Member States. Data are reported at nominal value.

Data cover both one-off and standardised guarantees. A one-off guarantee is defined as individual, and guarantors are not able to make a reliable estimate of the risk of calls. One-off guarantees are linked to debt instruments (e.g. loans, bonds). Data refer to the total stock of debt guaranteed by government units, excluding the debt already assumed by government, as recorded in ESA 2010 accounts. Additional breakdown is available for one-off guarantees granted to public corporations and financial corporations.

Standardised guarantees are guarantees that are issued in large numbers, usually for fairly small amounts, along identical lines. It is not possible to estimate precisely the risk of each loan being in default but it is possible to estimate how many, out of a large number of such loans, will default. Examples are mortgage loan guarantees, student loan guarantees, etc. Data on standardised guarantees refer to the total stock of assets covered by this instrument.

#### 2.3.2. Off-balance PPPs

Public-private partnership (PPPs)<sup>8</sup> recorded off the balance sheet of government means that the assets are not considered as economically owned by government and the gross-fixed capital formation is not recorded as an expenditure of government at the moment it is incurred.

Eurostat collects data on the total outstanding liabilities recorded off-balance. They should be expressed in the adjusted capital value corresponding to an initial contractual capital value that is progressively reduced over time by the amount of the "economic depreciation" calculated on the basis of estimates or actual data. The

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<sup>8</sup> Public-private partnerships (PPPs) as defined by ESA 2010, Annex A, paragraph 20.276 and further detailed by [the Eurostat Manual on Government Deficit and Debt](#), part VI.4.

adjusted capital value reflects the current value of the asset at the time of reporting. The amount represents an estimate of the gross fixed capital formation and debt impact in case government would have to take over the assets during the life of the contract. Data are collected for general government and by all sub-sectors and are reported at nominal value.

### 2.3.3. *Non-performing loans of General Government*

Information is collected on the stock of non-performing loans (government assets) provided by general government. A loan is non-performing when payments of interest or principal are past due by 90 days or more, or interest payments equal to 90 days or more have been capitalized, refinanced, or delayed by agreement, or payments are less than 90 days overdue, but there are other good reasons (such as a debtor filing for bankruptcy) to doubt that payments will be made in full. Data are reported at nominal value. The consolidated figure for general government and details by sub-sectors are made available.

### 2.3.4. *Liabilities of government controlled entities classified outside general government (public corporations)*

Government controlled entities are units for which government has the ability to determine the general policy or programme (ESA 2010, Annex A, paragraph 20.18)<sup>9</sup>. Those government controlled entities (public corporations) are classified outside general government in most cases due to their behaviour as market units.

Liabilities of government controlled entities classified outside general government (public corporations) are defined as the stock of liabilities at the end of the year, usually based on the business accounts of corporations. Member States can choose which concept to use for the reporting, either business accounts (including all the liabilities from the financial statements of the company) or national accounts concept (excluding other accounts payable). If available, data on liabilities for Maastricht debt items could also be reported.

Data cover government controlled units reporting liabilities higher than 0.01% of GDP and classified according to ESA 2010 in the sectors of non-financial corporations and financial corporations and rest of the world. The data are reported for individual units and not for consolidated group accounts.

Data provide a breakdown for the liabilities of units involved in financial activities<sup>10</sup> and liabilities of units involved in other activities, among which loss-making non-financial units. Furthermore, the controlling subsector of the general government is also identifiable from the data.

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<sup>9</sup> A set of indicators is to be considered to determine government control (detail on each criterion is defined in ESA 2010, Annex A, paragraph 20.309).

<sup>10</sup> Liabilities of units involved in financial activities include the following NACE categories: (64) Financial service activities, except for Central Bank, (65) Insurance activities, (66) Activities auxiliary to financial services.

### 3. RESULTS OF THE EUROSTAT DATA COLLECTION ON CONTINGENT LIABILITIES

The first data transmission took place in December 2014 and since then the regular data collection has taken place on an annual basis. Eurostat has systematically monitored the alignment of the Member States with the Task Force guidelines, highlighted areas for improvement and encouraged the Member States to progress in respect of data quality. Paragraphs below present the status with regard to completeness and coverage taking into account the results of 2017 data collection.

All Member States provided to Eurostat the '*Supplement on contingent liabilities and potential obligations*', around the reporting deadline of end December 2017. On the 29<sup>th</sup> of January 2018, Eurostat published the figures in millions of national currency and in percentage of GDP<sup>11</sup> in its database<sup>12</sup> together with the related metadata and country specific footnotes<sup>13</sup>. An accompanying press release was also issued<sup>14</sup>. The main results are presented in Annex 1 of this report.

#### 3.1. Completeness and coverage of data

All Member States provided the completed Supplement on contingent liabilities and potential obligations as well as a reply to the Questionnaire on government controlled entities classified outside general government. The completeness of data varies depending on the indicator and on Member States.

##### 3.1.1. Government guarantees

All Member States provided figures for the total government guarantees for general government for the compulsory years 2013-2016. The completeness and the coverage of data are regarded as good for most Member States. For three Member States, Greece, France and Italy, improvements are still needed in terms of availability and exhaustiveness of data for the local government subsector.

For the Czech Republic, data for enterprises included in the general government sector are not fully complete, however all significant entities are covered. For Hungary, data of budgetary central and local government and large reclassified state-owned corporations are exhaustive, but there is no data collection from recently reclassified statutory guarantee funds and reclassified small state-owned or local government-owned public corporations and non-profit institutions on guarantees provided and there is no plan for either administrative or statistical data collection from reclassified small units. For Finland, data are not fully consolidated for local government.

For some Member States (Denmark, Croatia and Poland) data is not available for standardised guarantees of local government; however the impact of the amounts is not expected to be significant for the total level of guarantees.

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<sup>11</sup> GDP figures provided during the October 2017 Excessive Deficit Procedure notification are used for calculation of indicators.

<sup>12</sup> <http://ec.europa.eu/eurostat/web/government-finance-statistics/data/database>

<sup>13</sup> [http://ec.europa.eu/eurostat/cache/metadata/en/gov\\_cl\\_esms.htm](http://ec.europa.eu/eurostat/cache/metadata/en/gov_cl_esms.htm) and <https://ec.europa.eu/eurostat/documents/1015035/6611302/Contingent-Liabilities-Footnotes.pdf>

<sup>14</sup> <https://ec.europa.eu/eurostat/documents/2995521/8624398/2-29012018-AP-EN.pdf/ee504046-6ccc-4b79-8dfb-7a5e1d38328f>



### 3.1.2. *Off-balance PPPs*

All Member States provided data on off-balance PPPs for the compulsory period 2013-2016. The completeness and the coverage of data are regarded as good for most Member States. Improvements are needed for Slovenia and the United Kingdom where data for local government are not available; however the amounts are not expected to be significant. For Finland, data coverage might be also not exhaustive for local government.

### 3.1.3. *Non-performing loans*

The completeness and the coverage of the data on non-performing loans still need to be significantly improved. 24 Member States provided data for the requested period 2013-2016. Four Member States - Belgium, France, Croatia and Cyprus – still do not provide information on non-performing loans of general government.

In addition, data coverage is not exhaustive for Italy, Portugal and Finland. For Greece, data does not cover the social security sector, whereas for Spain and the United Kingdom, data coverage is not exhaustive for local government, however, the amounts are not expected to be significant.

### 3.1.4. *Liabilities of government controlled entities classified outside general government*

All Member States replied to the Eurostat questionnaire on government controlled entities which is the basis for calculating the data series on liabilities of government controlled entities classified outside general government. For most Member States, data refer to 2016, except for the Czech Republic, France, Germany and Austria and partly Italy and Malta, where data refer to 2015. A majority of Member States provided exhaustive data covering all controlling sub-sectors of general government, however, in some cases, improvements are still needed.

For France and Ireland data coverage is not fully exhaustive for local government. In the case of Greece and Belgium, there are also some minor units controlled by government that are not reported in the data, nevertheless the amounts are not expected to be significant. For Poland, the data does not include units employing less than 10 persons.

## 3.2. **Comparability of data**

Data on contingent government liabilities are country specific and closely linked to the economic, financial and legal structure of the Member State. Significant progress has been achieved in this data collection in terms of coverage and completeness of the data. Nevertheless data coverage is still not fully exhaustive for some Member States, as described above and further indicated in footnotes published with the Member State data.

In general, the comparability for government guarantees, non-performing loans and off-balance PPPs is satisfactory whereas it is limited for the liabilities of public corporations.

For this indicator, in addition to the data coverage issues, other aspects should be taken into account when analysing the figures across Member States. Firstly, data for liabilities of public corporations are not consolidated, which means that part of the liabilities of these units could be towards entities in the same company group and these amounts cannot be identified from the data reported. Secondly, the data collection only refers to liabilities without balancing them with the assets. This

aspect is very important in the case of financial institutions, which normally have both significant amounts of assets and debt liabilities. Furthermore, some Member States have more entities controlled by general government and involved in financial services than other, and therefore they report higher liabilities than those where such entities do not exist at all, or are very few. Additionally, for some of the Member States, a large part of the liabilities reported by financial institutions concern deposits held in the public banks by households or by other kinds of private or public entities.

It should also be mentioned that, when compiling the liabilities of public corporations, Member States could choose which concept to use for the reporting, either business accounts or national accounts concepts. Following the business accounts' definitions, the Member States included all the liabilities from the financial statements of the company, including also liabilities related to the item 'other accounts payable'. The majority of Member States reported the liabilities following this approach. Nevertheless, a few Member States (Spain Belgium, the Netherlands and Slovakia), reported Maastricht liabilities, notably data on liabilities for currency and deposits, debt securities, and loans (as defined in ESA 2010) and excluding the item 'other accounts payables'.

#### **4. OTHER EUROSTAT DATA COLLECTIONS**

##### **4.1. Government contingent liabilities towards the financial sector**

Since October 2009 Eurostat regularly collects (as part of each biannual EDP notification<sup>15</sup>) information on government's contingent liabilities, via the 'Supplementary tables for reporting government interventions to support financial institutions'<sup>16</sup>. It provides data related to the actual and potential impacts on governments' deficit and debt of the support provided to financial institutions.

The information on government contingent liabilities linked to the financial sector is published on Eurostat's website<sup>17</sup>, for each EU Member State, including a summary table with the aggregated data for the EU and euro area, and covers the years 2007-2017.

##### **4.2. Other Eurostat data sources**

For over ten years some data on government guarantees, as well as off-balance sheet PPPs, have also been collected by Eurostat in the EDP questionnaire tables (which are not public) submitted alongside the EDP notification. The information collected is not for publication but for Eurostat's internal purposes of quality assurance of the EDP reporting. In addition, aggregated data on state guarantees are also collected as a part of the annual 'structure of government debt questionnaire', which is published at the Eurostat website at around T+6 months after the end of the reference period.<sup>18</sup>

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<sup>15</sup> <http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-notification-tables>

<sup>16</sup> A «supplementary table» is collected following Eurostat's decision of 15 July 2009 on the statistical recording of public interventions to support financial institutions and financial markets during the financial crisis. For more info see "Eurostat supplementary table for reporting government interventions to support financial institutions : Background note (April 2018)" <https://ec.europa.eu/eurostat/documents/1015035/8441002/Background-note-on-gov-interventions-Apr-2018.pdf/54c5e531-688b-427b-80a1-46e471f3a54b>

<sup>17</sup> <http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit/supplementary-tables-financial-crisis>

<sup>18</sup> See <http://ec.europa.eu/eurostat/data/database>, collection gov\_dd\_sgd.

## 5. CONCLUSIONS

The data collection on contingent liabilities in the context of Council Directive 2011/85/EU has increased the availability of information on the implicit liabilities of general government. Prior to the implementation of the Directive, only partial and mainly non-public data on guarantees and off-balance PPPs were collected by Eurostat. Following the Task Force report, the Member States started to publish at national level and to provide Eurostat with relevant information in a harmonised and a comprehensive way. Since the first data collection in 2014, a number of Member States reviewed and revised the figures in order to better align to the Task Force guidelines. At this stage, for a great majority of Member States, complete and good coverage data are available for most of indicators. Eurostat highly appreciates the efforts undertaken by the Member States and welcomes the results achieved.

Nevertheless, as indicated above, data is not yet fully exhaustive in some cases. In particular, progress is still needed with regard to data on non-performing loans and the liabilities of government controlled entities classified outside general government. Eurostat will continue to work with the Member States on completeness of information for these indicators.

Moreover, the availability of the accompanying metadata could be further improved in order to better inform users about the national characteristics, revisions and year-to-year changes. The possibility of expanding the current metadata template will be investigated in the context of future data collections.

To conclude, while contingent liabilities is a challenging domain of statistics, major improvements have been achieved in recent years. The new data collection is a step forward toward further transparency of public finances in the European Union, by giving a more comprehensive picture of the EU Member States' financial positions. The availability of comparable and harmonised data on government contingent liabilities is an important achievement, making the EU a frontrunner in this area in the international context.

**Annex 1.Total general government contingent liabilities and non-performing loans in EU Member States, 2016 (% of GDP)**

	Government guarantees			Liabilities related to off-balance public-private partnerships (PPPs)	Liabilities of government controlled entities classified outside general government			Non-performing loans (government assets)
	One-off	Standardised	Total		Entities involved in financial activities	Entities involved in other activities	Total	
<b>Belgium</b>	10.3	0.6	<b>10.9</b>	<b>0.1</b>	38.0	13.7	<b>51.7</b>	:
<b>Bulgaria</b>	0.4	0.1	<b>0.5</b>	<b>0.0</b>	5.0	8.1	<b>13.1</b>	<b>0.1</b>
<b>Czech Republic</b>	0.3	0.0	<b>0.3</b>	<b>0.0</b>	0.0	10.7	<b>10.8</b>	<b>1.4</b>
<b>Denmark</b>	9.9	0.0	<b>9.9</b>	<b>0.2</b>	10.9	18.2	<b>29.1</b>	<b>0.3</b>
<b>Germany</b>	14.3	0.0	<b>14.3</b>	<b>0.0</b>	96.4	4.3	<b>100.7</b>	<b>0.1</b>
<b>Estonia</b>	0.0	1.5	<b>1.5</b>	<b>0.1</b>	0.2	13.3	<b>13.5</b>	<b>0.0</b>
<b>Ireland</b>	1.9	0.0	<b>1.9</b>	<b>0.7</b>	36.4	6.4	<b>42.8</b>	<b>0.8</b>
<b>Greece</b>	6.1	0.0	<b>6.1</b>	<b>0.1</b>	136.1	8.1	<b>144.2</b>	<b>0.2</b>
<b>Spain</b>	7.7	0.0	<b>7.7</b>	<b>0.3</b>	22.7	3.0	<b>25.7</b>	<b>0.2</b>
<b>France</b>	3.0	2.2	<b>5.2</b>	<b>0.0</b>	42.8	19.2	<b>62.0</b>	:
<b>Croatia</b>	2.6	0.0	<b>2.6</b>	<b>0.1</b>	5.2	5.2	<b>10.4</b>	:
<b>Italy</b>	1.2	1.2	<b>2.4</b>	<b>0.0</b>	29.3	22.6	<b>51.9</b>	<b>0.0</b>
<b>Cyprus</b>	9.1	0.3	<b>9.4</b>	<b>0.8</b>	76.2	13.6	<b>89.8</b>	:
<b>Latvia</b>	0.9	0.5	<b>1.5</b>	<b>0.0</b>	-	20.7	<b>20.7</b>	<b>0.2</b>
<b>Lithuania</b>	0.2	0.7	<b>0.9</b>	<b>0.0</b>	0.1	5.8	<b>5.9</b>	<b>0.1</b>
<b>Luxembourg</b>	12.0	0.9	<b>12.9</b>	<b>0.0</b>	74.4	7.1	<b>81.5</b>	<b>0.0</b>
<b>Hungary</b>	7.9	0.2	<b>8.1</b>	<b>1.7</b>	9.3	5.0	<b>14.3</b>	<b>0.0</b>
<b>Malta</b>	14.1	0.0	<b>14.1</b>	<b>0.1</b>	3.2	16.2	<b>19.4</b>	<b>0.0</b>
<b>Netherlands</b>	3.3	0.4	<b>3.7</b>	<b>0.4</b>	88.3	15.6	<b>103.9</b>	<b>0.0</b>
<b>Austria</b>	20.5	0.0	<b>20.5</b>	<b>0.1</b>	14.6	13.4	<b>28.0</b>	<b>1.1</b>
<b>Poland</b>	6.5	0.7	<b>7.1</b>	<b>0.0</b>	21.9	12.8	<b>34.7</b>	<b>0.3</b>
<b>Portugal</b>	5.6	0.0	<b>5.6</b>	<b>3.2</b>	62.4	3.9	<b>66.2</b>	<b>1.5</b>
<b>Romania</b>	0.4	1.9	<b>2.2</b>	<b>0.0</b>	3.9	3.5	<b>7.4</b>	<b>0.0</b>
<b>Slovenia</b>	9.6	0.0	<b>9.6</b>	<b>0.0</b>	40.1	18.2	<b>58.2</b>	<b>5.9</b>
<b>Slovakia</b>	0.0	0.0	<b>0.0</b>	<b>3.1</b>	0.3	1.0	<b>1.3</b>	<b>0.1</b>
<b>Finland</b>	27.0	1.1	<b>28.0</b>	<b>0.0</b>	20.5	22.2	<b>42.7</b>	<b>0.1</b>
<b>Sweden</b>	10.5	0.0	<b>10.5</b>	<b>0.0</b>	19.4	24.4	<b>43.8</b>	<b>0.7</b>
<b>United Kingdom</b>	8.3	0.1	<b>8.3</b>	<b>1.5</b>	37.6	5.4	<b>42.9</b>	<b>0.0</b>

'-' data not available; '-' not applicable