

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 3605/93 as amended,
the Statements contained in the Council minutes of 22/11/1993,
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

Set of reporting tables as endorsed by the CMFB on 26/6/2003.

- Reporting before 1 April 2009

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Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

Please mention data sources and whether the data supplied are publicly available.
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Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: Estonia Data are in EEK (millions of units of national currency) Date: 31/03/ 2009	ESA 95 codes	Year				
		2005 Half-finalized	2006 Half-finalized	2007 Half-finalized	2008 Half-finalized	2009 planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	2587	5977	6448	-7352	-6651
- Central government	S.1311	2593	4592	6236	-5992	-4426
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-816	149	-1131	-1895	-600
- Social security funds	S.1314	810	1236	1343	535	-1625
General government consolidated gross debt						
Level at nominal value outstanding at end of year		7845	8727	8333	11874	17896
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	2164	2979	1931	2669	
Short-term	AF.331	0	0	0	0	
Long-term	AF.332	2164	2979	1931	2669	
Loans	AF.4	5681	5748	6402	9205	
Short-term	AF.41	95	103	183	158	
Long-term	AF.42	5586	5645	6219	9047	
General government expenditure on:						
Gross fixed capital formation	P.51	6924	10378	12972	14270	11996
Interest (consolidated)	EDP D.41	315	346	383	571	752
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	322	343	391	543	752
Gross domestic product at current market prices	B.1*g	173530	205038	238929	248149	228020

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget deficit and the central government deficit/surplus

Member State: Estonia	Year					
Data are in EEK (millions of units of national currency)	2005	2006	2007	2008	2009	
Date: 31/03/ 2009	Half-finalized	Half-finalized	Half-finalized	Half-finalized	planned	
Working balance in central government accounts	2772	3204	5987	-4534	-4354	Cash-based
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	0	1969	-1	0	L	
Loans, granted (+)	0	0	0	0	L	
Loans, repayments (-)	0	0	0	0	L	
Equities, acquisition (+)	0	0	0	0	L	
Equities, sales (-)	0	0	0	0	L	
Other financial transactions (+/-)	0	1969	-1	0	L	
Detail 1		-27	-1			Recovered amounts from bankrupted banks
Detail 2		1996				Payments to the pension insurance reserve
Difference between interest paid (+) and accrued (EDP D.41)(-)	-5	-3	-2	0	L	
Other accounts receivable (+)	72	538	1104	-629	L	
Detail 1	-572	-411	-166	236		Accrual adjustment for EU grants, revenue side
Detail 2	245	479	479	108		Time-adjustment for social security contribution (social security part)
	499	363	-36	-399		Time-adjustment for VAT
	-100	107	827	-574		Time-adjustment for excises
Other accounts payable (-)	83	338	-452	-388	L	
Detail 1	83	338	-452	-388		Accrual adjustment for EU grants, expenditure side
Detail 2						
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-381	-884	-1005	-595	-72	
Detail 1	-36	-196	-64	-757		Public legal institutions
Detail 2	-201	83	256	164		Foundations
	1	-378	-186	-483		Hospitals
	-145	-393	-1011	481	-72	Enterprises
Other adjustments (+/-) (please detail)	52	-570	605	154	L	
Detail 1	168	277	1577	1023		Other accrual adjustments
Detail 2	-116	-847	-972	-869		Capital injections (non-financial capital transfers and financial transactions classified under capital transfers)
Detail 3						
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	2593	4592	6236	-5992	-4426	

(ESA 95 accounts)

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2B: Provision of the data which explain the transition between the working balances and the state government deficit/surplus

Member State: Estonia	Year					
	2005	2006	2007	2008	2009	
Data are in EEK (millions of units of national currency)	Half-finalized	Half-finalized	Half-finalized	Half-finalized	planned	
Date: 31/03/ 2009						
Working balance in state government accounts	M	M	M	M	M	
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Non-financial transactions not considered in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M	M	
Detail 1						
Detail 2						
Adjustment for subsector delimitation	M	M	M	M	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1						
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	M	
<i>(ESA 95 accounts)</i>						

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2C: Provision of the data which explain the transition between the working balances and the local government deficit/surplus

Member State: Estonia Data are in EEK (millions of units of national currency) Date: 31/03/ 2009	Year					
	2005 Half-finalized	2006 Half-finalized	2007 Half-finalized	2008 Half-finalized	2009 planned	
Working balance in local government accounts	-355	248	-267	-989	-600	Cash-based
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	0	0	0	0	L	
Loans (+/-)	0	0	0	0	L	
Equities (+/-)	0	0	0	0	L	
Other financial transactions (+/-)	0	0	0	0	L	
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	0	0	0	0	L	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0	L	
Other accounts receivable (+)	0	0	0	0	L	
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	0	L	
Detail 1						
Detail 2						
Adjustment for subsector delimitation	-315	-612	-105	-74	L	
Detail 1	-222	-215	-29	-89		Foundations
Detail 2	-50	-364	-35	11		Hospitals
	-43	-33	-41	4		Enterprises
Other adjustments (+/-) <i>(please detail)</i>	-146	513	-759	-832	L	
Detail 1	-132	523	-655	-675		Accrual adjustment
Detail 2	-14	-10	-104	-157		Capital injections (non-financial capital transfers and financial transactions classified under capital transfers)
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-816	149	-1131	-1895	-600	
<i>(ESA 95 accounts)</i>						

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus

Member State: Estonia Data are in EEK (millions of units of national currency) Date: 31/03/ 2009	Year					2009 planned	
	2005 Half-finalized	2006 Half-finalized	2007 Half-finalized	2008 Half-finalized			
Working balance in social security accounts	848	1290	1377	626		-1625	Accrual
<i>(please specify whether this working balance is cash-based)</i>							
Financial transactions considered in the working balance	0	0	0	0	L		
Loans (+/-)	0	0	0	0	L		
Equities (+/-)	0	0	0	0	L		
Other financial transactions (+/-)	0	0	0	0	L		
Detail 1							
Detail 2							
Adjustment for non-financial transactions not considered in the working balance	0	0	0	0	L		
Detail 1							
Detail 2							
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0	L		
Other accounts receivable (+)	-3	-29	-37	-89	L		
Detail 1	-3	-29	-37	-89			Time-adjustment for social security contributions
Detail 2							
Other accounts payable (-)	0	0	0	0	L		
Detail 1							
Detail 2							
Adjustment for subsector delimitation	0	0	0	0	L		
Detail 1							
Detail 2							
Other adjustments (+/-) (please detail)	-35	-25	3	-2	L		
Detail 1	-35	-25	3	11			Financial revenue considered to be other changes in assets
Detail 2				-13			Cross-fixed capital formation (not included into working balance)
Detail 3							
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	810	1236	1343	535		-1625	
<i>(ESA 95 accounts)</i>							

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member State: Estonia Data are in EEK (millions of units of national currency) Date: 31/03/ 2009	Year			
	2005	2006	2007	2008
	Half-finalized	Half-finalized	Half-finalized	Half-finalized
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-2587	-5977	-6448	7352
Net acquisition (+) of financial assets ⁽³⁾	5235	7559	7200	-2728
Currency and deposits (F.2)	2124	952	-646	1362
Securities other than shares (F.3)	1427	5822	3266	-5225
Loans (F.4)	-213	22	-146	-173
Increase (+)	8	83	27	49
Reduction (-)	-221	-61	-173	-222
Shares and other equity (F.5)	575	160	2246	-42
Increase (+)	593	236	2773	253
Reduction (-)	-18	-76	-527	-295
Other financial assets (F.1, F.6 and F.7)	1322	603	2480	1350
Adjustments ⁽³⁾	-1673	-1324	-1210	-780
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	-2
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1748	-1321	-1214	-768
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	5	7	-3	-10
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	70	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	-10	7	0
Statistical discrepancies	-746	624	64	-303
Difference between capital and financial accounts (B.9-B.9f)	-746	624	64	-303
Other statistical discrepancies (+/-)				
Change in general government (S.13) consolidated gross debt ⁽²⁾	229	882	-394	3541

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)

Member State: Estonia	Year			
	2005	2006	2007	2008
	Half-finalized	Half-finalized	Half-finalized	Half-finalized
Data are in EEK (millions of units of national currency)				
Date: 31/03/ 2009				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-2593	-4592	-6236	5992
Net acquisition (+) of financial assets ⁽³⁾	4096	5242	5943	-3860
Currency and deposits (F.2)	1668	209	-881	271
Securities other than shares (F.3)	702	4623	2571	-5304
Loans (F.4)	-208	-7	-93	-8
Increase (+)	8	84	58	201
Reduction (-)	-216	-91	-151	-209
Shares and other equity (F.5)	714	-63	2026	103
Increase (+)	724	88	2624	141
Reduction (-)	-10	-151	-598	-38
Other financial assets (F.1, F.6 and F.7)	1220	480	2320	1078
Adjustments ⁽³⁾	-1488	-621	-693	-325
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	-2
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1523	-620	-709	-312
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	4	9	16	-11
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	33	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	-2	-10	0	0
Statistical discrepancies	-503	-63	152	-354
Difference between capital and financial accounts (B.9-B.9f)	-503	-63	152	-354
Other statistical discrepancies (+/-)				
Change in central government (S.1311) consolidated gross debt ⁽²⁾	-488	-34	-834	1453
Central government contribution to general government debt (a=b-c)	3411	3420	2551	3856
Central government gross debt (level) (b) ⁽³⁾	3504	3470	2636	4089
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	93	50	85	233

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within central government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Estonia	Year			
	2005	2006	2007	2008
	Half-finalized	Half-finalized	Half-finalized	Half-finalized
Data are in EEK (millions of units of national currency)				
Date: 31/03/ 2009				
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽³⁾	0	0	0	0
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽⁸⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ⁽²⁾	M	M	M	M
State government contribution to general government debt (a=b-c)	M	M	M	M
State government gross debt (level) (b) ⁽³⁾	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁶⁾	M	M	M	M

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within state government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Estonia Data are in EEK (millions of units of national currency) Date: 31/03/ 2009	Year			
	2005	2006	2007	2008
	Half-finalized	Half-finalized	Half-finalized	Half-finalized
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	816	-149	1131	1895
Net acquisition (+) of financial assets ⁽³⁾	395	1032	10	459
Currency and deposits (F.2)	429	789	31	248
Securities other than shares (F.3)	1	98	-76	18
Loans (F.4)	-37	-13	-22	-13
Increase (+)	0	2	3	0
Reduction (-)	-37	-15	-25	-13
Shares and other equity (F.5)	-131	52	21	-98
Increase (+)	30	123	70	66
Reduction (-)	-161	-71	-49	-164
Other financial assets (F.1, F.6 and F.7)	133	106	56	304
Adjustments ⁽³⁾	-243	-726	-456	-121
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-282	-724	-447	-118
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	2	-2	-19	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	37	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	10	-3
Statistical discrepancies	-289	709	-217	3
Difference between capital and financial accounts (B.9-B.9f)	-289	709	-217	3
Other statistical discrepancies (+/-)				
Change in local government (S.1313) consolidated gross debt ⁽²⁾	679	866	468	2236
Local government contribution to general government debt (a=b-c)	4454	5320	5788	8024
Local government gross debt (level) (b) ⁽³⁾	4454	5320	5788	8024
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	0	0	0	0

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Estonia Data are in EEK (millions of units of national currency) Date: 31/03/ 2009	Year			
	2005 Half-finalized	2006 Half-finalized	2007 Half-finalized	2008 Half-finalized
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-810	-1236	-1343	-535
Net acquisition (+) of financial assets ⁽³⁾	842	1335	1345	875
Currency and deposits (F.2)	26	-46	204	843
Securities other than shares (F.3)	725	1110	775	60
Loans (F.4)	-8	-6	-8	0
Increase (+)	0	0	0	0
Reduction (-)	-8	-6	-8	0
Shares and other equity (F.5)	-9	171	199	-46
Increase (+)	0	171	199	46
Reduction (-)	-9	0	0	-92
Other financial assets (F.1, F.6 and F.7)	108	106	175	18
Adjustments ⁽³⁾	-83	-65	-129	-388
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-83	-65	-129	-388
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	49	-34	127	48
Difference between capital and financial accounts (B.9-B.9f)	49	-34	127	48
Other statistical discrepancies (+/-)				
Change in social security (S.1314) consolidated gross debt ⁽²⁾	-2	0	0	0
Social security contribution to general government debt (a=b-c)	-19	-13	-6	-6
Social security gross debt (level) (b) ⁽³⁾	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	19	13	6	6

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Member State: Estonia Data are in EEK (millions of units of national currency) Date: 31/03/ 2009		Year				
		2005	2006	2007	2008	2009
Statement		Half-finalized	Half-finalized	Half-finalized	Half-finalized	forecast
Number						
2	Trade credits and advances (AF.71 L)	1335	1352	L	L	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	451	402	L	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	166800	194130	220249	233799	215520

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.