

**Table 1. Evaluation of the Budget's Progress, 2009 1/**

			Million	Percentage
			Euro 2/	Of GDP 2/
<b>Loss of Revenue (A)</b>				
1	.	<b>Income Tax</b>	<b>-€ 790</b>	<b>-0.3%</b>
		<i>Natural Persons</i>	<i>-€ 370</i>	<i>-0,1%</i>
		<i>Juridical Persons</i>	<i>-€ 420</i>	<i>-0.2%</i>
2	.	<b>Other direct taxes</b>	<b>-€ 180</b>	<b>-0.1%</b>
3	.	<b>VAT</b>	<b>-€ 1,420</b>	<b>-0.6%</b>
		<i>Excise taxes on oil products</i>	<i>-€ 300</i>	<i>-0.1%</i>
		<i>Other</i>	<i>-€ 1,120</i>	<i>-0.5%</i>
4	.	<b>Reduction of automobile registration tax</b>	<b>-€ 250</b>	<b>-0.1%</b>
<b>Total Loss of Revenue (A)</b>			<b>-€ 2,640</b>	<b>-1.1%</b>
<b>Expenditure Increase (B)</b>				

5	.	Dispensation of an allowance to financially weaker groups	-€ 139	-0.1%
6	.	Arbitration Tribunal's decision for Olympic Airways	-€ 294	-0.1%
7	.	New remuneration scales for NHS doctors	-€ 200	-0.1%
8	.	Payment of part of debts to First Grade Local Authorities	-€ 214	-0.1%
9	.	Various other expenses	-€ 90	0.0%
<b>Total Expenditure Increase (B)</b>			<b>-€ 937</b>	<b>-0.4%</b>
<b><u>Remedy Measures (C)</u></b>				
10	.	Reduction of elastic expenditure by 10%.	€ 500	0.2%
11	.	Income Policy - Public Sector Wage freeze	€ 400	0.2%
12	.	Imposition of extraordinary levy on high-income earners	€ 320	0.1%
<b>Remedy Measures Total (C)</b>			<b>€ 1,220</b>	<b>0.5%</b>
<b>General total of Budgetary Excesses (D) = (A+B+C)</b>			<b>-€ 2,357</b>	<b>-1.0%</b>

1/ Comparison vis-à-vis the goals set in the 2009 Growth and Stability Programme.

2/ Negative figures denoting the increase of treasury deficit.

**Memorandum**

**Additional Measures**

**Yield (E)**

**€ 1,940      0.8%**

Budgetary excesses (-) that will not be covered through new measures: (D) + (E)

-€ 417      -0.2%

**Table 2 Estimated Yield of 2009 Fiscal Measures**

		<b>Yield for 2009 1/</b>	
		Million Euro	Percentage Of GDP
<b>Revenues</b>			
1	. Increase of excise duty on <b>petrol</b>	€ 200	0.09%
2	. Increase of duties paid by <b>mobile phone subscribers</b>	€ 140	0.04%
3	. Tax on earnings from <b>gambling</b>	€ 180	0.07%
4	. Special tax on <b>automobiles</b> of large engine capacity (1929 cm <sup>3</sup> and over), and <b>yachts</b>	€ 150	0.06%
5	. Settlement for <b>semi-open air spaces</b>	€ 1,150	0.46%
<b>Expenditure</b>			
6	. Restriction of <b>Official Development Assistance</b> (ODA)	€ 120	0.05%
		<b>€ 1,940</b>	<b>0.80%</b>