

Government Budget
(excluding special revenues and expenditures)

Table 1

(trillion rials)

	Seven-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (seven months)	1395	1396	1395	1396
	Revenues	557.1	691.5	734.8	1,741.0	1,030.3	100.0	100.0	24.1	6.3
Tax revenue	405.0	512.4	526.4	1,164.6	689.2	74.1	71.6	26.5	2.7
Other government revenues	152.2	179.0	208.4	576.4	341.1	25.9	28.4	17.7	16.4
Expenses (current)	882.6	1,097.3	1,243.6	2,538.2	1,502.1	100.0	100.0	24.3	13.3
National	845.0	1,054.9	1,197.6	..	..	96.1	96.3	24.8	13.5
Provincial	37.7	42.3	46.0	..	..	3.9	3.7	12.4	8.7
Revolving fund-provinces' auxiliary fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
Revolving fund-expenses	28.9	17.3	45.7	0.0	0.0	1.6	3.7	-40.0	163.4
Revolving fund-salary and fringe benefits of employees in provinces	6.4	-0.3	0.0	0.0	0.0	0.0	0.0	-105.3	-100.0
Operating balance	-360.8	-422.8	-554.5	-797.2	-471.8	-	-	17.2	31.1
Disposal of non-financial assets	385.6	301.1	471.8	1,189.5	703.9	100.0	100.0	-21.9	56.7
Receipts from crude oil and oil products	383.8	299.3	469.3	1,139.0	674.0	99.4	99.5	-22.0	56.8
Receipts from crude oil sales	310.2	215.9	351.0	1,001.9	592.9	71.7	74.4	-30.4	62.6
Receipts from export of oil products and natural gas condensate	58.2	65.7	93.1	89.0	52.7	21.8	19.7	12.8	41.7
Receipts from domestic sales of natural gas condensate	8.9	0.4	1.4	0.0	0.0	0.1	0.3	-95.0	208.0
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	6.5	6.7	23.9	48.1	28.5	2.2	5.1	3.1	258.8
Foreign exchange receipts from crude oil and natural gas condensate export earnings	0.0	10.6	0.0	0.0	0.0	3.5	0.0	0	-100.0
Receipts from movable and immovable assets	1.8	1.8	2.6	15.5	9.2	0.6	0.5	-1.6	44.7
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	0.0	*	35.0	20.7	0.0	*	0	0
Acquisition of non-financial assets (development expenditures)	120.7	125.8	141.2	713.7	422.3	-	-	4.2	12.3
Revolving fund-credits for the acquisition of non-financial assets	0.3	*	0.0	..	..	-	-	-88.7	-100.0
Net disposal of non-financial assets	264.6	175.2	330.6	475.8	281.6	-	-	-33.8	88.6
Operating and non-financial balance¹	-96.2	-247.6	-223.9	-321.4	-190.2	-	-	157.3	-9.6
Disposal of financial assets	96.2	278.7	349.2	537.0	317.8	-	-	189.6	25.3
Acquisition of financial assets	*	31.18	125.3	215.7	127.6	-	-	#	301.9
Net disposal of financial assets	96.2	247.6	223.9	321.4	190.2	-	-	157.3	-9.6

Ratios: (percent)					
Revenues to expenses	63.1	63.0	59.1	68.6	68.6
Tax revenue to expenses	45.9	46.7	42.3	45.9	45.9
Other government revenues to expenses	17.2	16.3	16.8	22.7	22.7
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	94.0	81.2	87.1	90.1	90.1
Tax revenue to sum of expenses and acquisition of non-financial assets	40.4	41.9	38.0	35.8	35.8
Other government revenues to sum of expenses and acquisition of non-financial assets	15.2	14.6	15.0	17.7	17.7
Crude oil sales to sum of expenses and acquisition of non-financial assets	30.9	17.7	25.3	30.8	30.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-9.6	-20.2	-16.2	-9.9	-9.9
Acquisition of non-financial assets to crude oil sales	38.9	58.3	40.2	71.2	71.2
Acquisition of non-financial assets to expenses	13.7	11.5	11.4	28.1	28.1

Source: Ministry of Economic Affairs and Finance.

¹ It is the sum of operating balance and net disposal of non-financial assets.

⁰ Calculation (of percentage change) is not possible.

.. Figure not available.

* Figure is not a significant decimal fraction.

– Figure is not a significant decimal fraction.

More than 500 percent increase.

Figures have been rounded with less than 0.1 estimation.

Table 2	Tax Revenue (excluding special revenues)						(trillion rials)			
	Seven-month performance			Approved		Share (percent)		Percentage change		
	1394	1395	1396	1396	1396 (seven months)	1395	1396	1395	1396	
Tax on legal entities	145.7	178.8	156.5	366.8	217.1	34.9	29.7	22.7	-12.5	
Public legal entities (provisional)	15.9	33.0	25.3	55.4	32.8	6.4	4.8	107.2	-23.2	
Public legal entities (overdue)	21.5	33.5	27.7	73.5	43.5	6.5	5.3	55.6	-17.3	
Private legal entities	107.7	112.3	103.4	237.3	140.4	21.9	19.6	4.3	-7.9	
Taxes to be paid by companies undergoing privatization (provisional)	0.4	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	0	
Others	0.2	0.1	0.1	0.7	0.4	*	*	-53.6	-23.2	
Income tax	66.0	83.8	89.7	172.4	102.0	16.3	17.0	27.0	7.0	
Salary of public sector employees	21.4	28.8	28.6	55.0	32.6	5.6	5.4	34.9	-0.8	
Salary of private sector employees	21.3	25.4	26.8	53.2	31.5	5.0	5.1	19.3	5.5	
Professions	19.9	25.2	28.9	53.7	31.7	4.9	5.5	26.5	14.7	
Real estate	3.4	4.3	5.4	9.3	5.5	0.8	1.0	27.0	23.6	
Miscellaneous income	*	*	*	0.1	*	*	*	53.3	-23.5	
Tax, subject of Article 119, 5 th FYDP Law	0.0	0.0	0.0	1.2	0.7	0.0	0.0	0	0	
Wealth tax	12.7	14.5	15.1	29.5	17.5	2.8	2.9	14.3	4.5	
Inheritance tax	2.1	2.4	2.5	5.5	3.3	0.5	0.5	18.5	1.5	
Transfer of goodwill	2.9	4.0	4.1	8.2	4.9	0.8	0.8	37.1	3.7	
Shares transfer	2.1	3.2	3.3	6.5	3.9	0.6	0.6	50.1	3.4	
Property transactions	1.7	2.4	3.2	4.5	2.6	0.5	0.6	42.9	35.4	
Stamp duty, checks, drafts, promissory notes, etc.	3.8	2.5	2.0	4.7	2.8	0.5	0.4	-33.9	-19.1	
Others	0.1	*	*	0.1	*	*	*	-78.6	30.8	
Total (direct tax)	224.3	277.1	261.3	568.7	336.6	54.1	49.6	23.5	-5.7	
Import tax	38.4	49.3	54.8	173.8	102.9	9.6	10.4	28.6	11.0	
Import duties of other goods	34.6	42.8	51.5	132.9	78.6	8.3	9.8	23.7	20.4	
Motor vehicle import duties	3.7	6.6	3.0	32.2	19.0	1.3	0.6	76.9	-53.6	
Import duties of executive organizations	0.1	0.0	0.2	0.8	0.4	0.0	*	-100.0	0	
Others	0.0	0.0	0.0	8.0	4.7	0.0	0.0	0	0	
Tax on goods and services	142.3	186.0	210.3	422.0	249.7	36.3	40.0	30.7	13.1	
Sale of oil products	13.5	34.4	28.9	48.8	28.9	6.7	5.5	155.5	-16.1	
Two percent tax on other goods	*	0.1	*	0.1	0.1	*	*	28.1	-84.5	
Value-added tax	119.5	114.8	146.8	274.8	162.6	22.4	27.9	-3.9	27.9	
Departure tax (exit stamps)	1.7	1.8	2.2	3.8	2.3	0.3	0.4	4.7	24.0	
Sale of cigarettes	1.7	2.2	2.7	4.6	2.7	0.4	0.5	33.2	19.7	
Automobile transactions	2.8	3.3	3.2	7.3	4.3	0.6	0.6	15.8	-2.0	
Number plates and vehicle registration	3.1	5.8	6.9	11.1	6.5	1.1	1.3	85.8	20.0	
Others	0.0	23.8	19.6	71.5	42.3	4.6	3.7	0	-17.3	
Total (indirect tax)	180.6	235.4	265.1	595.8	352.6	45.9	50.4	30.3	12.6	
Grand total	405.0	512.4	526.4	1,164.6	689.2	100.0	100.0	26.5	2.7	

Source: Ministry of Economic Affairs and Finance.

0 Calculation (of percentage change) is not possible.

* Figure is not a significant decimal fraction.

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