

| Table 1 | Government Budget (excluding special revenues and expenditures) | | | | | | (trillion rials) | | |
|--|--|---------------|---------------|----------------|----------------------|-----------------|------------------|-------------------|--------------|
| | Two-month performance | | | Approved | | Share (percent) | | Percentage change | |
| | 1394 | 1395 | 1396 | 1396 | 1396 (two months) | 1395 | 1396 | 1395 | 1396 |
| Revenues | 122.9 | 133.9 | 153.7 | 1,741.0 | 295.7 | 100.0 | 100.0 | 8.9 | 14.8 |
| Tax revenue | 90.0 | 118.5 | 115.6 | 1,164.6 | 197.8 | 88.5 | 75.2 | 31.6 | -2.5 |
| Other government revenues | 32.9 | 15.4 | 38.1 | 576.4 | 97.9 | 11.5 | 24.8 | -53.3 | 147.9 |
| Expenses (current) | 245.4 | 226.2 | 378.7 | 2,538.2 | 431.1 | 100.0 | 100.0 | -7.8 | 67.4 |
| National | 234.9 | 215.8 | 364.7 | .. | .. | 95.4 | 96.3 | -8.1 | 69.0 |
| Provincial | 10.5 | 10.5 | 14.0 | .. | .. | 4.6 | 3.7 | -0.3 | 33.7 |
| Revolving fund-provinces' auxiliary fund | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0 |
| Revolving fund-expenses | 12.5 | 32.3 | 42.6 | 0.0 | 0.0 | 14.3 | 11.2 | 159.4 | 31.6 |
| Revolving fund-salary and fringe benefits of employees in provinces | 6.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -100.0 | 0 |
| Operating balance | -141.4 | -124.7 | -267.6 | -797.2 | -135.4 | - | - | -11.8 | 114.6 |
| Disposal of non-financial assets | 62.7 | 7.2 | 117.0 | 1,189.5 | 202.1 | 100.0 | 100.0 | -88.5 | # |
| Receipts from crude oil and oil products | 62.6 | 6.7 | 116.5 | 1,139.0 | 193.5 | 93.4 | 99.6 | -89.3 | # |
| Receipts from crude oil sales | 44.5 | 3.1 | 81.9 | 1,001.9 | 170.2 | 42.7 | 70.1 | -93.1 | # |
| Receipts from export of oil products and natural gas condensate | 15.5 | 2.4 | 27.2 | 89.0 | 15.1 | 33.4 | 23.3 | -84.5 | # |
| Receipts from domestic sales of natural gas condensate | 2.7 | 0.3 | 0.0 | 0.0 | 0.0 | 3.6 | 0.0 | -90.3 | -100.0 |
| Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions | 0.0 | 0.0 | 6.1 | 48.1 | 8.2 | 0.0 | 5.2 | 0 | 0 |
| Foreign exchange receipts from crude oil and natural gas condensate export earnings | 0.0 | 1.0 | 1.2 | 0.0 | 0.0 | 13.7 | 1.0 | 0 | 20.1 |
| Receipts from movable and immovable assets | 0.1 | 0.5 | 0.5 | 15.5 | 2.6 | 6.6 | 0.4 | 425.4 | -2.7 |
| Receipts from disposal of projects related to acquisition of non-financial assets | 0.0 | 0.0 | - | 35.0 | 5.9 | 0.0 | * | 0 | 0 |
| Acquisition of non-financial assets (development expenditures) | 0.3 | 0.0 | 1.6 | 713.7 | 121.2 | - | - | -100.0 | 0 |
| Revolving fund-credits for the acquisition of non-financial assets | 0.0 | - | 0.0 | 0.0 | 0.0 | - | - | 0 | -100.0 |
| Net disposal of non-financial assets | 62.4 | 7.2 | 115.3 | 475.8 | 80.8 | - | - | -88.5 | # |
| Operating and non-financial balance ¹ | -79.0 | -117.6 | -152.3 | -321.4 | -54.6 | - | - | 48.8 | 29.5 |
| Disposal of financial assets | 79.0 | 119.1 | 152.8 | 537.0 | 91.2 | - | - | 50.7 | 28.3 |
| Acquisition of financial assets | 0.0 | 1.6 | 0.5 | 215.7 | 36.6 | - | - | 0 | -65.6 |
| Net disposal of financial assets | 79.0 | 117.6 | 152.3 | 321.4 | 54.6 | - | - | 48.8 | 29.5 |

Ratios: (percent)

| | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| Revenues to expenses | 50.1 | 59.2 | 40.6 | 68.6 | 68.6 |
| Tax revenue to expenses | 36.7 | 52.4 | 30.5 | 45.9 | 45.9 |
| Other government revenues to expenses | 13.4 | 6.8 | 10.1 | 22.7 | 22.7 |
| Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets | 75.5 | 62.3 | 71.2 | 90.1 | 90.1 |
| Tax revenue to sum of expenses and acquisition of non-financial assets | 36.6 | 52.4 | 30.4 | 35.8 | 35.8 |
| Other government revenues to sum of expenses and acquisition of non-financial assets | 13.4 | 6.8 | 10.0 | 17.7 | 17.7 |
| Crude oil sales to sum of expenses and acquisition of non-financial assets | 18.1 | 1.4 | 21.5 | 30.8 | 30.8 |
| Operating and non-financial balance to sum of expenses and acquisition of non-financial assets | -32.2 | -52.0 | -40.0 | -9.9 | -9.9 |
| Acquisition of non-financial assets to crude oil sales | 0.8 | 0.0 | 2.0 | 71.2 | 71.2 |
| Acquisition of non-financial assets to expenses | 0.1 | 0.0 | 0.4 | 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.

More than 1000 percent increase.

* Figure is not a significant decimal fraction.

Figures have been rounded with less than 0.1 estimation.

| Table 2 | Tax Revenue (excluding special revenues) | | | | | (trillion rials) | | | |
|--|---|--------------|--------------|----------------|----------------------|------------------|--------------|-------------------|--------------|
| | Two-month performance | | | Approved | | Share (percent) | | Percentage change | |
| | 1394 | 1395 | 1396 | 1396 | 1396 (two months) | 1395 | 1396 | 1395 | 1396 |
| | | | | | | | | | |
| Tax on legal entities | 30.1 | 35.5 | 32.7 | 366.8 | 62.3 | 29.9 | 28.3 | 17.8 | -7.9 |
| Public legal entities (provisional) | 3.0 | 6.7 | 7.0 | 55.4 | 9.4 | 5.7 | 6.0 | 125.6 | 3.1 |
| Public legal entities (overdue) | 5.0 | 5.7 | 8.8 | 73.5 | 12.5 | 4.8 | 7.6 | 13.9 | 54.0 |
| Private legal entities | 22.0 | 23.0 | 16.9 | 237.3 | 40.3 | 19.4 | 14.6 | 4.6 | -26.5 |
| Taxes to be paid by companies undergoing privatization (provisional) | 0.1 | — | 0.0 | 0.0 | 0.0 | * | 0.0 | -76.2 | -100.0 |
| Others | 0.1 | — | — | 0.7 | 0.1 | * | * | -68.0 | -14.8 |
| Income tax | 14.1 | 18.3 | 21.2 | 172.4 | 29.3 | 15.4 | 18.3 | 29.9 | 15.8 |
| Salary of public sector employees | 5.5 | 7.6 | 9.0 | 55.0 | 9.3 | 6.4 | 7.8 | 38.9 | 18.5 |
| Salary of private sector employees | 5.5 | 6.1 | 8.5 | 53.2 | 9.0 | 5.2 | 7.3 | 10.6 | 38.9 |
| Professions | 2.4 | 3.8 | 2.6 | 53.7 | 9.1 | 3.2 | 2.3 | 54.8 | -30.3 |
| Real estate | 0.6 | 0.8 | 1.0 | 9.3 | 1.6 | 0.7 | 0.9 | 25.0 | 31.0 |
| Miscellaneous income | — | — | — | 0.1 | — | * | * | 36.6 | 25.6 |
| Tax, subject of Article 119, 5 th FYDP Law | 0.0 | 0.0 | 0.0 | 1.2 | 0.2 | 0.0 | 0.0 | 0 | 0 |
| Wealth tax | 3.0 | 3.7 | 3.7 | 29.5 | 5.0 | 3.1 | 3.2 | 20.4 | * |
| Inheritance tax | 0.4 | 0.5 | 0.6 | 5.5 | 0.9 | 0.4 | 0.5 | 18.3 | 11.9 |
| Transfer of goodwill | 0.6 | 0.8 | 0.9 | 8.2 | 1.4 | 0.7 | 0.7 | 34.2 | 6.4 |
| Shares transfer | 0.6 | 0.9 | 1.0 | 6.5 | 1.1 | 0.7 | 0.9 | 54.2 | 15.2 |
| Property transactions | 0.3 | 0.5 | 0.7 | 4.5 | 0.8 | 0.4 | 0.6 | 48.1 | 39.6 |
| Stamp duty, checks, drafts, promissory notes, etc. | 1.1 | 0.9 | 0.5 | 4.7 | 0.8 | 0.8 | 0.4 | -12.2 | -48.2 |
| Others | — | — | — | 0.1 | — | * | * | -132.6 | -291.7 |
| Total (direct tax) | 47.2 | 57.4 | 57.5 | 568.7 | 96.6 | 48.4 | 49.7 | 21.6 | 0.1 |
| Import tax | 5.8 | 7.0 | 10.1 | 173.8 | 29.5 | 5.9 | 8.7 | 20.6 | 43.4 |
| Import duties of other goods | 5.5 | 7.0 | 9.7 | 132.9 | 22.6 | 5.9 | 8.4 | 29.2 | 38.2 |
| Motor vehicle import duties | 0.4 | 0.0 | 0.4 | 32.2 | 5.5 | 0.0 | 0.3 | -100.0 | 0 |
| Import duties of executive organizations | — | 0.0 | 0.0 | 0.8 | 0.1 | 0.0 | 0.0 | -100.0 | 0 |
| Others | 0.0 | 0.0 | 0.0 | 8.0 | 1.4 | 0.0 | 0.0 | 0 | 0 |
| Tax on goods and services | 37.0 | 54.0 | 48.0 | 422.0 | 71.7 | 45.6 | 41.5 | 46.2 | -11.2 |
| Sale of oil products | 1.9 | 9.2 | 10.7 | 48.8 | 8.3 | 7.7 | 9.3 | 394.9 | 16.5 |
| Two percent tax on other goods | — | — | — | 0.1 | — | * | * | 142.4 | -82.1 |
| Value-added tax | 32.4 | 41.0 | 32.3 | 274.8 | 46.7 | 34.6 | 28.0 | 26.7 | -21.2 |
| Departure tax (exit stamps) | 0.4 | 0.5 | 0.5 | 3.8 | 0.6 | 0.4 | 0.5 | 6.8 | 10.7 |
| Sale of cigarettes | 0.5 | 0.8 | 0.8 | 4.6 | 0.8 | 0.6 | 0.7 | 66.6 | 12.8 |
| Automobile transactions | 0.6 | 0.7 | 0.7 | 7.3 | 1.2 | 0.6 | 0.6 | 12.7 | * |
| Number plates and vehicle registration | 1.2 | 1.9 | 2.2 | 11.1 | 1.9 | 1.6 | 1.9 | 57.5 | 18.0 |
| Others | 0.0 | 0.0 | 0.7 | 71.5 | 12.2 | 0.0 | 0.6 | 0 | 0 |
| Total (indirect tax) | 42.8 | 61.1 | 58.1 | 595.8 | 101.2 | 51.6 | 50.3 | 42.7 | -4.9 |
| Grand total | 90.0 | 118.5 | 115.6 | 1,164.6 | 197.8 | 100.0 | 100.0 | 31.6 | -2.5 |

Source: Ministry of Economic Affairs and Finance.

0 Calculation (of percentage change) is not possible.

* Figure is not a significant decimal fraction.

Figures have been rounded with less than 0.1 estimation.