

Table 1	Government Budget (excluding special revenues and expenditures)						(trillion rials)		
	Three-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (three months)	1395	1396	1395	1396
<b>Revenues</b>	<b>192.8</b>	<b>211.2</b>	<b>236.4</b>	<b>1,741.0</b>	<b>443.6</b>	<b>100.0</b>	<b>100.0</b>	<b>9.6</b>	<b>11.9</b>
Tax revenue	142.2	184.9	181.9	1,164.6	296.7	87.5	76.9	30.0	-1.6
Other government revenues	50.6	26.3	54.5	576.4	146.9	12.5	23.1	-47.9	107.0
<b>Expenses (current)</b>	<b>359.2</b>	<b>368.8</b>	<b>548.8</b>	<b>2,538.2</b>	<b>646.7</b>	<b>100.0</b>	<b>100.0</b>	<b>2.7</b>	<b>48.8</b>
National	343.4	355.4	527.8	..	..	96.4	96.2	3.5	48.5
Provincial	15.8	13.4	21.0	..	..	3.6	3.8	-15.1	57.0
<b>Revolving fund-provinces' auxiliary fund</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>
<b>Revolving fund-expenses</b>	<b>17.5</b>	<b>44.9</b>	<b>43.8</b>	<b>0.0</b>	<b>0.0</b>	<b>12.2</b>	<b>8.0</b>	<b>157.1</b>	<b>-2.5</b>
<b>Revolving fund-salary and fringe benefits of employees in provinces</b>	<b>6.4</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>*</b>	<b>0.0</b>	<b>-97.5</b>	<b>-100.0</b>
<b>Operating balance</b>	<b>-190.3</b>	<b>-202.7</b>	<b>-356.2</b>	<b>-797.2</b>	<b>-203.1</b>	<b>-</b>	<b>-</b>	<b>6.5</b>	<b>75.8</b>
<b>Disposal of non-financial assets</b>	<b>100.4</b>	<b>44.3</b>	<b>189.7</b>	<b>1,189.5</b>	<b>303.1</b>	<b>100.0</b>	<b>100.0</b>	<b>-55.9</b>	<b>328.1</b>
Receipts from crude oil and oil products	100.1	43.6	188.9	1,139.0	290.2	98.4	99.6	-56.5	333.2
Receipts from crude oil sales	69.9	26.2	128.8	1,001.9	255.3	59.1	67.9	-62.5	391.8
Receipts from export of oil products and natural gas condensate	26.6	12.7	48.0	89.0	22.7	28.5	25.3	-52.5	279.3
Receipts from domestic sales of natural gas condensate	3.6	0.4	0.9	0.0	0.0	1.0	0.5	-87.7	90.8
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	-	0.0	10.0	48.1	12.3	0.0	5.3	-100.0	0
Foreign exchange receipts from crude oil and natural gas condensate export earnings	0.0	4.3	1.2	0.0	0.0	9.7	0.6	0	-72.0
Receipts from movable and immovable assets	0.3	0.7	0.8	15.5	4.0	1.6	0.4	131.0	13.5
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	0.0	-	35.0	8.9	0.0	*	0	0
<b>Acquisition of non-financial assets (development expenditures)</b>	<b>0.4</b>	<b>1.4</b>	<b>8.2</b>	<b>713.7</b>	<b>181.8</b>	<b>-</b>	<b>-</b>	<b>263.6</b>	<b>489.0</b>
Revolving fund-credits for the acquisition of non-financial assets	<b>0.0</b>	<b>0.7</b>	<b>0.0</b>	<b>..</b>	<b>..</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-100.0</b>
<b>Net disposal of non-financial assets</b>	<b>100.0</b>	<b>42.2</b>	<b>181.4</b>	<b>475.8</b>	<b>121.2</b>	<b>-</b>	<b>-</b>	<b>-57.8</b>	<b>329.8</b>
<b>Operating and non-financial balance <sup>1</sup></b>	<b>-90.3</b>	<b>-160.4</b>	<b>-174.7</b>	<b>-321.4</b>	<b>-81.9</b>	<b>-</b>	<b>-</b>	<b>77.8</b>	<b>8.9</b>
<b>Disposal of financial assets</b>	<b>90.3</b>	<b>165.0</b>	<b>184.4</b>	<b>537.0</b>	<b>136.8</b>	<b>-</b>	<b>-</b>	<b>82.8</b>	<b>11.7</b>
<b>Acquisition of financial assets</b>	<b>0.0</b>	<b>4.6</b>	<b>9.7</b>	<b>215.7</b>	<b>54.9</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>111.4</b>
<b>Net disposal of financial assets</b>	<b>90.3</b>	<b>160.4</b>	<b>174.7</b>	<b>321.4</b>	<b>81.9</b>	<b>-</b>	<b>-</b>	<b>77.8</b>	<b>8.9</b>

Ratios: (percent)

<b>Revenues to expenses</b>	<b>53.7</b>	<b>57.3</b>	<b>43.1</b>	<b>68.6</b>	<b>68.6</b>
Tax revenue to expenses	39.6	50.1	33.1	45.9	45.9
Other government revenues to expenses	14.1	7.1	9.9	22.7	22.7
<b>Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets</b>	<b>81.5</b>	<b>69.0</b>	<b>76.5</b>	<b>90.1</b>	<b>90.1</b>
Tax revenue to sum of expenses and acquisition of non-financial assets	39.5	49.9	32.6	35.8	35.8
Other government revenues to sum of expenses and acquisition of non-financial assets	14.1	7.1	9.8	17.7	17.7
Crude oil sales to sum of expenses and acquisition of non-financial assets	19.4	7.1	23.1	30.8	30.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-25.1	-43.3	-31.4	-9.9	-9.9
<b>Acquisition of non-financial assets to crude oil sales</b>	<b>0.6</b>	<b>5.3</b>	<b>6.4</b>	<b>71.2</b>	<b>71.2</b>
<b>Acquisition of non-financial assets to expenses</b>	<b>0.1</b>	<b>0.4</b>	<b>1.5</b>	<b>28.1</b>	<b>28.1</b>

Source: Ministry of Economic Affairs and Finance.

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

<sup>0</sup> Calculation (of percentage change) is not possible.

\* 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)			
	Three-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (three months)	1395	1396	1395	1396
<b>Tax on legal entities</b>	<b>49.8</b>	<b>59.3</b>	<b>48.7</b>	<b>366.8</b>	<b>93.5</b>	<b>32.1</b>	<b>26.8</b>	<b>18.9</b>	<b>-17.8</b>
Public legal entities (provisional)	5.3	10.9	10.8	55.4	14.1	5.9	5.9	107.4	-1.4
Public legal entities (overdue)	9.5	14.0	10.5	73.5	18.7	7.6	5.8	47.7	-24.8
Private legal entities	34.9	34.3	27.4	237.3	60.5	18.5	15.1	-1.8	-20.1
Taxes to be paid by companies undergoing privatization (provisional)	0.1	—	0.0	0.0	0.0	*	0.0	-97.8	-100.0
Others	0.1	—	—	0.7	0.2	*	*	-60.1	-30.6
<b>Income tax</b>	<b>22.8</b>	<b>35.9</b>	<b>39.0</b>	<b>172.4</b>	<b>43.9</b>	<b>19.4</b>	<b>21.4</b>	<b>57.2</b>	<b>8.7</b>
Salary of public sector employees	8.8	11.8	12.7	55.0	14.0	6.4	7.0	35.0	7.7
Salary of private sector employees	8.8	10.6	12.2	53.2	13.6	5.7	6.7	20.4	14.8
Professions	4.2	11.9	12.2	53.7	13.7	6.4	6.7	185.2	2.9
Real estate	1.1	1.5	1.8	9.3	2.4	0.8	1.0	43.0	18.4
Miscellaneous income	—	—	—	0.1	—	*	*	20.1	52.2
Tax, subject of Article 119, 5 <sup>th</sup> FYDP Law	0.0	0.0	0.0	1.2	0.3	0.0	0.0	0	0
<b>Wealth tax</b>	<b>5.0</b>	<b>5.9</b>	<b>5.8</b>	<b>29.5</b>	<b>7.5</b>	<b>3.2</b>	<b>3.2</b>	<b>16.8</b>	<b>-0.6</b>
Inheritance tax	0.8	0.9	1.0	5.5	1.4	0.5	0.5	13.6	7.8
Transfer of goodwill	1.1	1.4	1.5	8.2	2.1	0.8	0.8	27.1	3.8
Shares transfer	0.9	1.5	1.4	6.5	1.7	0.8	0.8	80.2	-8.6
Property transactions	0.6	0.9	1.2	4.5	1.1	0.5	0.7	43.5	39.3
Stamp duty, checks, drafts, promissory notes, etc.	1.6	1.1	0.8	4.7	1.2	0.6	0.4	-31.5	-32.2
Others	—	—	—	0.1	—	*	*	76.6	-54.5
<b>Total (direct tax)</b>	<b>77.7</b>	<b>101.0</b>	<b>93.5</b>	<b>568.7</b>	<b>144.9</b>	<b>54.6</b>	<b>51.4</b>	<b>30.0</b>	<b>-7.4</b>
<b>Import tax</b>	<b>13.8</b>	<b>11.1</b>	<b>18.0</b>	<b>173.8</b>	<b>44.3</b>	<b>6.0</b>	<b>9.9</b>	<b>-19.6</b>	<b>61.8</b>
Import duties of other goods	13.3	10.8	17.2	132.9	33.9	5.8	9.4	-19.1	59.3
Motor vehicle import duties	0.5	0.3	0.7	32.2	8.2	0.2	0.4	-31.8	97.8
Import duties of executive organizations	—	0.0	0.2	0.8	0.2	0.0	0.1	-100.0	0
Others	0.0	0.0	0.0	8.0	2.0	0.0	0.0	0	0
<b>Tax on goods and services</b>	<b>50.7</b>	<b>72.7</b>	<b>70.3</b>	<b>422.0</b>	<b>107.5</b>	<b>39.3</b>	<b>38.7</b>	<b>43.6</b>	<b>-3.3</b>
Sale of oil products	6.6	16.9	14.4	48.8	12.4	9.1	7.9	157.0	-14.8
Two percent tax on other goods	—	—	—	0.1	—	*	*	103.5	-83.9
Value-added tax	40.5	51.0	48.9	274.8	70.0	27.6	26.9	26.0	-4.0
Departure tax (exit stamps)	0.7	0.7	0.8	3.8	1.0	0.4	0.4	6.1	13.3
Sale of cigarettes	0.5	0.8	0.9	4.6	1.2	0.4	0.5	62.5	16.1
Automobile transactions	1.1	1.2	1.2	7.3	1.9	0.7	0.7	11.7	1.4
Number plates and vehicle registration	1.4	2.1	2.7	11.1	2.8	1.2	1.5	54.1	27.9
Others	0.0	0.0	1.4	71.5	18.2	0.0	0.7	0	0
<b>Total (indirect tax)</b>	<b>64.5</b>	<b>83.9</b>	<b>88.3</b>	<b>595.8</b>	<b>151.8</b>	<b>45.4</b>	<b>48.6</b>	<b>30.0</b>	<b>5.3</b>
<b>Grand total</b>	<b>142.2</b>	<b>184.9</b>	<b>181.9</b>	<b>1,164.6</b>	<b>296.7</b>	<b>100.0</b>	<b>100.0</b>	<b>30.0</b>	<b>-1.6</b>

Source: Ministry of Economic Affairs and Finance.

0 Calculation (of percentage change) is not possible.

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