

Table 1	Government Budget (excluding special revenues and expenditures)					(trillion rials)			
	Five-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (five months)	1395	1396	1395	1396
Revenues	386.9	471.8	469.6	1,741.0	739.3	100.0	100.0	21.9	-0.5
Tax revenue	283.5	356.0	367.5	1,164.6	494.5	75.5	78.2	25.6	3.2
Other government revenues	103.4	115.8	102.1	576.4	244.8	24.5	21.8	12.0	-11.8
Expenses (current)	629.1	776.9	893.9	2,538.2	1,077.9	100.0	100.0	23.5	15.1
National	603.1	747.0	858.8	..	..	96.2	96.1	23.9	15.0
Provincial	26.0	29.9	35.1	..	..	3.8	3.9	14.7	17.5
Revolving fund-provinces' auxiliary fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
Revolving fund-expenses	27.5	17.5	44.7	0.0	0.0	2.2	5.0	-36.4	155.8
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	-276.1	-322.5	-469.0	-797.2	-338.6	-	-	16.8	45.4
Disposal of non-financial assets	229.5	169.8	333.8	1,189.5	505.1	100.0	100.0	-26.0	96.6
Receipts from crude oil and oil products	228.6	168.4	331.8	1,139.0	483.7	99.2	99.4	-26.3	97.0
Receipts from crude oil sales	170.1	119.7	247.5	1,001.9	425.5	70.5	74.1	-29.7	106.9
Receipts from export of oil products and natural gas condensate	44.5	40.1	67.6	89.0	37.8	23.6	20.2	-9.9	68.5
Receipts from domestic sales of natural gas condensate	8.5	0.4	1.4	0.0	0.0	0.3	0.4	-94.8	204.8
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	5.4	3.8	13.9	48.1	20.4	2.2	4.2	-30.4	271.0
Foreign exchange receipts from crude oil and natural gas condensate export earnings	0.0	4.5	1.4	0.0	0.0	2.6	0.4	0	-69.7
Receipts from movable and immovable assets	0.9	1.4	2.1	15.5	6.6	0.8	0.6	55.5	50.0
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	0.0	-	35.0	14.9	0.0	*	0	0
Acquisition of non-financial assets (development expenditures)	63.5	51.9	47.6	713.7	303.1	-	-	-18.3	-8.2
Revolving fund-credits for the acquisition of non-financial assets	0.3	0.7	0.0	..	..	-	-	131.3	-100.0
Net disposal of non-financial assets	165.6	117.3	286.2	475.8	202.1	-	-	-29.2	144.1
Operating and non-financial balance ¹	-110.5	-205.3	-182.7	-321.4	-136.5	-	-	85.8	-11.0
Disposal of financial assets	110.5	213.7	231.3	537.0	228.1	-	-	93.4	8.2
Acquisition of financial assets	0.0	8.43	48.6	215.7	91.6	-	-	0	476.1
Net disposal of financial assets	110.5	205.3	182.7	321.4	136.5	-	-	85.8	-11.0

Ratios: (percent)

Revenues to expenses	61.5	60.7	52.5	68.6	68.6
Tax revenue to expenses	45.1	45.8	41.1	45.9	45.9
Other government revenues to expenses	16.4	14.9	11.4	22.7	22.7
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	89.0	77.4	85.3	90.1	90.1
Tax revenue to sum of expenses and acquisition of non-financial assets	40.9	43.0	39.0	35.8	35.8
Other government revenues to sum of expenses and acquisition of non-financial assets	14.9	14.0	10.8	17.7	17.7
Crude oil sales to sum of expenses and acquisition of non-financial assets	24.6	14.4	26.3	30.8	30.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-16.0	-24.8	-19.4	-9.9	-9.9
Acquisition of non-financial assets to crude oil sales	37.4	43.4	19.2	71.2	71.2
Acquisition of non-financial assets to expenses	10.1	6.7	5.3	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 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)			
	Five-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (five months)	1395	1396	1395	1396
Tax on legal entities	106.7	127.7	119.9	366.8	155.8	35.9	32.6	19.6	-6.1
Public legal entities (provisional)	10.2	21.0	18.9	55.4	23.5	5.9	5.2	105.1	-9.8
Public legal entities (overdue)	14.7	23.6	22.3	73.5	31.2	6.6	6.1	61.1	-5.7
Private legal entities	81.4	83.0	78.6	237.3	100.8	23.3	21.4	1.9	-5.3
Taxes to be paid by companies undergoing privatization (provisional)	0.3	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	0
Others	0.1	0.1	0.1	0.7	0.3	*	*	-40.7	-40.2
Income tax	46.4	60.0	66.4	172.4	73.2	16.9	18.1	29.4	10.6
Salary of public sector employees	14.6	20.3	20.9	55.0	23.4	5.7	5.7	38.9	2.9
Salary of private sector employees	14.9	17.8	19.4	53.2	22.6	5.0	5.3	19.7	8.9
Professions	14.5	18.9	22.3	53.7	22.8	5.3	6.1	30.4	18.0
Real estate	2.4	3.0	3.8	9.3	3.9	0.8	1.0	24.4	25.6
Miscellaneous income	—	—	—	0.1	—	*	*	17.7	-14.5
Tax, subject of Article 119, 5 th FYDP Law	0.0	0.0	0.0	1.2	0.5	0.0	0.0	0	0
Wealth tax	8.5	10.3	10.8	29.5	12.5	2.9	2.9	21.6	4.7
Inheritance tax	1.4	1.7	1.7	5.5	2.4	0.5	0.5	21.7	1.9
Transfer of goodwill	1.9	2.7	2.8	8.2	3.5	0.8	0.8	44.3	3.3
Shares transfer	1.5	2.4	2.6	6.5	2.8	0.7	0.7	60.7	8.0
Property transactions	1.1	1.5	2.2	4.5	1.9	0.4	0.6	38.2	44.0
Stamp duty, checks, drafts, promissory notes, etc.	2.5	1.9	1.4	4.7	2.0	0.5	0.4	-21.3	-27.0
Others	0.1	—	—	0.1	—	*	*	-86.0	85.5
Total (direct tax)	161.6	198.0	197.1	568.7	241.5	55.6	53.6	22.5	-0.5
Import tax	25.1	29.1	33.6	173.8	73.8	8.2	9.2	15.9	15.7
Import duties of other goods	23.9	27.0	32.3	132.9	56.4	7.6	8.8	13.0	19.9
Motor vehicle import duties	1.2	2.1	1.1	32.2	13.7	0.6	0.3	74.7	-46.2
Import duties of executive organizations	—	0.0	0.2	0.8	0.3	0.0	0.1	-100.0	0
Others	0.0	0.0	0.0	8.0	3.4	0.0	0.0	0	0
Tax on goods and services	96.8	128.9	136.8	422.0	179.2	36.2	37.2	33.1	6.1
Sale of oil products	9.8	26.3	21.6	48.8	20.7	7.4	5.9	169.2	-18.0
Two percent tax on other goods	—	—	—	0.1	—	*	*	159.1	-86.4
Value-added tax	80.3	83.0	98.5	274.8	116.7	23.3	26.8	3.3	18.7
Departure tax (exit stamps)	1.1	1.2	1.5	3.8	1.6	0.3	0.4	1.6	25.7
Sale of cigarettes	1.0	1.5	1.8	4.6	2.0	0.4	0.5	56.0	23.9
Automobile transactions	1.9	2.3	2.3	7.3	3.1	0.6	0.6	17.5	-0.5
Number plates and vehicle registration	2.7	3.8	5.1	11.1	4.7	1.1	1.4	42.5	35.9
Others	0.0	10.8	6.0	71.5	30.4	3.0	1.6	0	-44.6
Total (indirect tax)	121.9	158.0	170.4	595.8	253.0	44.4	46.4	29.6	7.9
Grand total	283.5	356.0	367.5	1,164.6	494.5	100.0	100.0	25.6	3.2

Source: Ministry of Economic Affairs and Finance.

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