

Table 1	Government Budget (excluding special revenues and expenditures)						(trillion rials)		
	Eight-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (eight months)	1395	1396	1395	1396
Revenues	628.9	785.8	840.4	1,741.0	1,173.4	100.0	100.0	24.9	7.0
Tax revenue	456.5	582.8	600.6	1,164.6	784.9	74.2	71.5	27.7	3.1
Other government revenues	172.4	203.0	239.8	576.4	388.5	25.8	28.5	17.7	18.1
Expenses (current)	1,000.4	1,226.0	1,439.5	2,538.2	1,710.7	100.0	100.0	22.6	17.4
National	956.3	1,180.8	1,388.5	..	..	96.3	96.5	23.5	17.6
Provincial	44.1	45.3	50.9	..	..	3.7	3.5	2.6	12.5
Revolving fund-provinces' auxiliary fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
Revolving fund-expenses	30.6	16.6	43.8	0.0	0.0	1.4	3.0	-45.8	163.7
Revolving fund-salary and fringe benefits of employees in provinces	6.4	3.7	0.0	0.0	0.0	0.3	0.0	-42.5	-100.0
Operating balance	-408.5	-460.6	-642.8	-797.2	-537.3	-	-	12.7	39.6
Disposal of non-financial assets	425.7	369.3	539.5	1,189.5	801.7	100.0	100.0	-13.2	46.1
Receipts from crude oil and oil products	423.7	367.3	536.8	1,139.0	767.6	99.4	99.5	-13.3	46.2
Receipts from crude oil sales	331.1	270.4	402.4	1,001.9	675.3	73.2	74.6	-18.3	48.8
Receipts from export of oil products and natural gas condensate	73.2	77.2	103.7	89.0	60.0	20.9	19.2	5.5	34.3
Receipts from domestic sales of natural gas condensate	8.9	0.4	1.9	0.0	0.0	0.1	0.3	-95.0	316.0
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	10.5	8.5	28.7	48.1	32.4	2.3	5.3	-18.9	237.5
Foreign exchange receipts from crude oil and natural gas condensate export earnings	0.0	10.6	0.0	0.0	0.0	2.9	0.0	0	-100.0
Receipts from movable and immovable assets	2.0	2.1	2.7	15.5	10.5	0.6	0.5	1.1	32.3
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	0.0	*	35.0	23.6	0.0	*	0	0
Acquisition of non-financial assets (development expenditures)	160.4	149.2	292.1	713.7	481.0	-	-	-7.0	95.8
Revolving fund-credits for the acquisition of non-financial assets	0.3	*	0.0	..	..	-	-	-91.7	-100.0
Net disposal of non-financial assets	265.0	220.1	247.4	475.8	320.7	-	-	-16.9	12.4
Operating and non-financial balance ¹	-143.5	-240.4	-395.4	-321.4	-216.6	-	-	67.6	64.5
Disposal of financial assets	144.1	283.2	583.3	537.0	362.0	-	-	96.5	106.0
Acquisition of financial assets	0.6	42.7	187.9	215.7	145.3	-	-	#	339.7
Net disposal of financial assets	143.5	240.4	395.4	321.4	216.6	-	-	67.6	64.5

Ratios: (percent)

Revenues to expenses	62.9	64.1	58.4	68.6	68.6
Tax revenue to expenses	45.6	47.5	41.7	45.9	45.9
Other government revenues to expenses	17.2	16.6	16.7	22.7	22.7
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	90.9	84.0	79.7	90.1	90.1
Tax revenue to sum of expenses and acquisition of non-financial assets	39.3	42.4	34.7	35.8	35.8
Other government revenues to sum of expenses and acquisition of non-financial assets	14.9	14.8	13.8	17.7	17.7
Crude oil sales to sum of expenses and acquisition of non-financial assets	28.5	19.7	23.2	30.8	30.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-12.4	-17.5	-22.8	-9.9	-9.9
Acquisition of non-financial assets to crude oil sales	48.4	55.2	72.6	71.2	71.2
Acquisition of non-financial assets to expenses	16.0	12.2	20.3	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 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)			
	Eight-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (eight months)	1395	1396	1395	1396
Tax on legal entities	163.0	198.3	182.1	366.8	247.2	34.0	30.3	21.6	-8.2
Public legal entities (provisional)	17.0	36.2	29.8	55.4	37.3	6.2	5.0	112.6	-17.6
Public legal entities (overdue)	24.4	36.3	34.1	73.5	49.5	6.2	5.7	48.8	-6.2
Private legal entities	121.0	125.7	118.1	237.3	159.9	21.6	19.7	3.9	-6.0
Taxes to be paid by companies undergoing privatization (provisional)	0.4	*	0.0	0.0	0.0	*	0.0	-99.9	-100.0
Others	0.2	0.1	0.1	0.7	0.5	*	*	-52.9	-21.1
Income tax	75.9	95.5	100.5	172.4	116.2	16.4	16.7	25.8	5.2
Salary of public sector employees	25.2	33.1	32.3	55.0	37.1	5.7	5.4	31.3	-2.3
Salary of private sector employees	24.1	29.6	30.5	53.2	35.9	5.1	5.1	22.7	3.0
Professions	22.6	27.7	31.5	53.7	36.2	4.8	5.2	22.5	13.5
Real estate	3.9	5.0	6.2	9.3	6.3	0.9	1.0	27.7	22.5
Miscellaneous income	*	*	*	0.1	*	*	*	46.4	2.1
Tax, subject of Article 119, 5 th FYDP Law	0.0	0.0	0.0	1.2	0.8	0.0	0.0	0	0
Wealth tax	14.0	16.7	17.2	29.5	19.9	2.9	2.9	19.7	3.0
Inheritance tax	2.3	2.8	2.8	5.5	3.7	0.5	0.5	20.3	0.5
Transfer of goodwill	3.4	4.6	4.8	8.2	5.5	0.8	0.8	36.6	3.7
Shares transfer	2.3	3.6	3.6	6.5	4.4	0.6	0.6	59.8	-1.7
Property transactions	1.9	2.8	3.7	4.5	3.0	0.5	0.6	50.0	29.4
Stamp duty, checks, drafts, promissory notes, etc.	4.1	2.8	2.3	4.7	3.2	0.5	0.4	-31.2	-16.8
Others	*	*	*	0.1	*	*	*	37.7	31.6
Total (direct tax)	252.9	310.5	299.8	568.7	383.3	53.3	49.9	22.8	-3.4
Import tax	45.6	62.6	69.6	173.8	117.2	10.7	11.6	37.2	11.2
Import duties of other goods	40.9	53.4	63.9	132.9	89.6	9.2	10.6	30.8	19.6
Motor vehicle import duties	4.7	9.2	5.5	32.2	21.7	1.6	0.9	94.3	-40.4
Import duties of executive organizations	0.1	0.0	0.2	0.8	0.5	0.0	*	-100.0	0
Others	0.0	0.0	0.0	8.0	5.4	0.0	0.0	0	0
Tax on goods and services	158.0	209.7	231.2	422.0	284.4	36.0	38.5	32.7	10.3
Sale of oil products	16.6	38.4	32.6	48.8	32.9	6.6	5.4	131.5	-15.2
Two percent tax on other goods	0.1	0.1	*	0.1	0.1	*	*	52.8	-87.9
Value-added tax	131.2	135.3	160.2	274.8	185.2	23.2	26.7	3.1	18.4
Departure tax (exit stamps)	1.9	2.0	2.4	3.8	2.6	0.3	0.4	6.5	22.5
Sale of cigarettes	1.7	2.3	2.7	4.6	3.1	0.4	0.5	32.4	21.9
Automobile transactions	3.3	3.8	3.7	7.3	4.9	0.7	0.6	16.7	-3.4
Number plates and vehicle registration	3.3	6.4	7.8	11.1	7.5	1.1	1.3	92.3	23.1
Others	0.0	21.4	21.7	71.5	48.2	3.7	3.6	0	1.4
Total (indirect tax)	203.6	272.3	300.8	595.8	401.6	46.7	50.1	33.7	10.5
Grand total	456.5	582.8	600.6	1,164.6	784.9	100.0	100.0	27.7	3.1

Source: Ministry of Economic Affairs and Finance.

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