

Table 1	Government Budget (excluding special revenues and expenditures)						(trillion rials)		
	Nine-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (nine months)	1395	1396	1395	1396
Revenues	707.3	885.2	953.3	1,741.0	1,316.5	100.0	100.0	25.2	7.7
Tax revenue	508.0	655.0	683.8	1,164.6	880.6	74.0	71.7	28.9	4.4
Other government revenues	199.4	230.3	269.5	576.4	435.8	26.0	28.3	15.5	17.0
Expenses (current)	1,110.5	1,400.2	1,635.2	2,538.2	1,919.3	100.0	100.0	26.1	16.8
National	1,059.2	1,348.3	1,576.7	96.3	96.4	27.3	16.9
Provincial	51.4	51.9	58.5	3.7	3.6	1.0	12.8
Revolving fund-provinces' auxiliary fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
Revolving fund-expenses	38.7	16.6	43.8	0.0	0.0	1.2	2.7	-57.1	163.8
Revolving fund-salary and fringe benefits of employees in provinces	0.0	3.7	0.0	0.0	0.0	0.3	0.0	0	-100.0
Operating balance	-441.9	-535.3	-725.7	-797.2	-602.8	–	–	21.1	35.6
Disposal of non-financial assets	455.0	424.7	642.5	1,189.5	899.5	100.0	100.0	-6.7	51.3
Receipts from crude oil and oil products	452.8	421.9	639.6	1,139.0	861.3	99.4	99.5	-6.8	51.6
Receipts from crude oil sales	356.5	310.9	486.2	1,001.9	757.6	73.2	75.7	-12.8	56.4
Receipts from export of oil products and natural gas condensate	76.5	89.6	117.0	89.0	67.3	21.1	18.2	17.0	30.7
Receipts from domestic sales of natural gas condensate	9.2	1.2	2.1	0.0	0.0	0.3	0.3	-86.4	70.2
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	10.6	9.6	34.2	48.1	36.4	2.3	5.3	-9.4	256.1
Foreign exchange receipts from crude oil and natural gas condensate export earnings	0.0	10.6	0.0	0.0	0.0	2.5	0.0	0	-100.0
Receipts from movable and immovable assets	2.2	2.7	2.9	15.5	11.7	0.6	0.5	27.2	6.6
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	0.0	*	35.0	26.5	0.0	*	0	0
Acquisition of non-financial assets (development expenditures)	203.7	158.3	302.2	713.7	539.7	–	–	-22.3	90.9
Revolving fund-credits for the acquisition of non-financial assets	0.3	*	0.0	0.0	0.0	–	–	-91.7	-100.0
Net disposal of non-financial assets	251.0	266.3	340.3	475.8	359.8	–	–	6.1	27.8
Operating and non-financial balance ¹	-190.8	-268.9	-385.4	-321.4	-243.0	–	–	40.9	43.3
Disposal of financial assets	191.9	344.0	601.4	537.0	406.1	–	–	79.3	74.8
Acquisition of financial assets	1.0	75.0	216.0	215.7	163.1	–	–	#	187.8
Net disposal of financial assets	190.8	268.9	385.4	321.4	243.0	–	–	40.9	43.3

Ratios: (percent)

Revenues to expenses	63.7	63.2	58.3	68.6	68.6
Tax revenue to expenses	45.7	46.8	41.8	45.9	45.9
Other government revenues to expenses	18.0	16.4	16.5	22.7	22.7
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	88.4	84.0	82.4	90.1	90.1
Tax revenue to sum of expenses and acquisition of non-financial assets	38.7	42.0	35.3	35.8	35.8
Other government revenues to sum of expenses and acquisition of non-financial assets	15.2	14.8	13.9	17.7	17.7
Crude oil sales to sum of expenses and acquisition of non-financial assets	27.1	19.9	25.1	30.8	30.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-14.5	-17.3	-19.9	-9.9	-9.9
Acquisition of non-financial assets to crude oil sales	57.1	50.9	62.2	71.2	71.2
Acquisition of non-financial assets to expenses	18.3	11.3	18.5	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)			
	Nine-month performance			Approved		Share (percent)		Percentage change	
	1394	1395	1396	1396	1396 (nine months)	1395	1396	1395	1396
Tax on legal entities	181.6	222.3	205.4	366.8	277.4	33.9	30.0	22.4	-7.6
Public legal entities (provisional)	19.4	42.8	36.2	55.4	41.9	6.5	5.3	120.3	-15.5
Public legal entities (overdue)	28.2	40.7	39.0	73.5	55.6	6.2	5.7	44.0	-4.0
Private legal entities	133.2	138.7	130.1	237.3	179.4	21.2	19.0	4.1	-6.2
Taxes to be paid by companies undergoing privatization (provisional)	0.5	*	0.0	0.0	0.0	*	0.0	-100.0	-100.0
Others	0.2	0.1	0.1	0.7	0.5	*	*	-49.2	-14.9
Income tax	84.6	106.9	111.4	172.4	130.4	16.3	16.3	26.3	4.3
Salary of public sector employees	28.3	37.9	36.1	55.0	41.6	5.8	5.3	34.0	-4.8
Salary of private sector employees	26.9	33.4	34.3	53.2	40.2	5.1	5.0	24.2	2.6
Professions	25.0	29.9	34.0	53.7	40.6	4.6	5.0	19.6	13.7
Real estate	4.4	5.6	7.1	9.3	7.0	0.9	1.0	28.1	25.2
Miscellaneous income	*	*	*	0.1	*	*	*	34.1	2.7
Tax, subject of Article 119, 5 th FYDP Law	0.0	0.0	0.0	1.2	0.9	0.0	0.0	0	0
Wealth tax	16.1	18.9	19.5	29.5	22.3	2.9	2.9	17.5	3.4
Inheritance tax	2.7	3.2	3.2	5.5	4.2	0.5	0.5	20.5	0.6
Transfer of goodwill	3.8	5.2	5.5	8.2	6.2	0.8	0.8	37.3	6.3
Shares transfer	2.4	4.1	4.0	6.5	4.9	0.6	0.6	69.4	-4.1
Property transactions	2.1	3.3	4.2	4.5	3.4	0.5	0.6	53.8	26.9
Stamp duty, checks, drafts, promissory notes, etc.	5.0	3.0	2.6	4.7	3.6	0.5	0.4	-39.6	-14.3
Others	*	*	*	0.1	*	*	*	25.2	30.0
Total (direct tax)	282.3	348.0	336.3	568.7	430.1	53.1	49.2	23.3	-3.4
Import tax	53.6	75.5	87.2	173.8	131.4	11.5	12.7	40.7	15.5
Import duties of other goods	48.2	64.1	79.1	132.9	100.5	9.8	11.6	32.8	23.4
Motor vehicle import duties	5.3	11.4	7.8	32.2	24.3	1.7	1.1	113.0	-31.2
Import duties of executive organizations	0.1	0.0	0.2	0.8	0.6	0.0	*	-100.0	0
Others	0.0	0.0	0.0	8.0	6.0	0.0	0.0	0	0
Tax on goods and services	172.0	231.4	260.3	422.0	319.1	35.3	38.1	34.5	12.5
Sale of oil products	19.5	42.3	36.9	48.8	36.9	6.5	5.4	116.5	-12.8
Two percent tax on other goods	0.1	0.1	*	0.1	0.1	*	*	-8.6	-87.3
Value-added tax	141.2	145.3	163.0	274.8	207.8	22.2	23.8	3.0	12.2
Departure tax (exit stamps)	2.1	2.2	2.7	3.8	2.9	0.3	0.4	7.2	21.8
Sale of cigarettes	1.7	2.3	2.8	4.6	3.5	0.3	0.4	32.7	25.4
Automobile transactions	3.7	4.3	4.2	7.3	5.5	0.7	0.6	15.7	-2.0
Number plates and vehicle registration	3.7	6.8	8.4	11.1	8.4	1.0	1.2	82.6	24.1
Others	0.0	28.1	42.2	71.5	54.1	4.3	6.2	0	50.0
Total (indirect tax)	225.7	306.9	347.5	595.8	450.6	46.9	50.8	36.0	13.2
Grand total	508.0	655.0	683.8	1,164.6	880.6	100.0	100.0	28.9	4.4

Source: Ministry of Economic Affairs and Finance.

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