

Table 1	Government Budget (excluding special revenues and expenditures)						(trillion rials)		
	Two-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (two months)	1396	1397	1396	1397
Revenues	133.9	153.7	168.1	2,161.9	367.2	100.0	100.0	14.8	9.4
Tax revenue	118.5	115.6	145.7	1,420.8	241.3	75.2	86.7	-2.5	26.1
Other government revenues	15.4	38.1	22.4	741.1	125.9	24.8	13.3	147.9	-41.3
Expenses (current)	226.2	378.7	361.2	2,939.9	499.4	100.0	100.0	67.4	-4.6
National	215.8	364.7	345.4	..	..	96.3	95.6	69.0	-5.3
Provincial	10.5	14.0	15.7	..	..	3.7	4.4	33.7	12.3
Revolving fund-provinces' auxiliary fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
Revolving fund-expenses	32.3	42.6	64.8	0.0	0.0	11.2	17.9	31.6	52.2
Revolving fund-salary and fringe benefits of employees in provinces	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
Operating balance	-124.7	-267.6	-257.8	-778.1	-132.2	-	-	114.6	-3.7
Disposal of non-financial assets	7.2	117.0	183.2	1,075.6	182.7	100.0	100.0	#	56.7
Receipts from crude oil and oil products	6.7	116.5	183.0	1,010.1	171.6	99.6	99.9	#	57.1
Receipts from crude oil sales	3.1	81.9	148.7	959.3	163.0	70.1	81.2	#	81.6
Receipts from export of oil products and natural gas condensate	2.4	27.2	14.4	0.0	0.0	23.3	7.9	#	-47.1
Receipts from domestic sales of natural gas condensate	0.3	0.0	11.7	0.0	0.0	0.0	6.4	-100.0	0
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	0.0	6.1	8.2	50.8	8.6	5.2	4.5	0	33.3
Foreign exchange receipts from exports of crude oil and natural gas condensate	1.0	1.2	0.0	0.0	0.0	1.0	0.0	20.1	-100.0
Excess resources received from exports of crude oil and natural gas condensate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
Receipts from sales of movable and immovable assets	0.5	0.5	0.2	25.5	4.3	0.4	0.1	-2.7	-49.3
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	-	-	40.0	6.8	*	*	0	91.1
Acquisition of non-financial assets (development expenditures)	0.0	1.6	11.7	620.0	105.3	-	-	0	#
Revolving fund-credits for the acquisition of non-financial assets	-	0.0	1.2	..	..	-	-	-100.0	0
Net disposal of non-financial assets	7.2	115.3	170.3	455.6	77.4	-	-	#	47.7
Operating and non-financial balance ¹	-117.6	-152.3	-87.5	-322.5	-54.8	-	-	29.5	-42.5
Disposal of financial assets	119.1	152.8	87.5	630.4	107.1	-	-	28.3	-42.7
Acquisition of financial assets	1.6	0.5	0.0	307.9	52.3	-	-	-65.6	-100.0
Net disposal of financial assets	117.6	152.3	87.5	322.5	54.8	-	-	29.5	-42.5

Ratios: (percent)

Revenues to expenses	59.2	40.6	46.5	73.5	73.5
Tax revenue to expenses	52.4	30.5	40.3	48.3	48.3
Other government revenues to expenses	6.8	10.1	6.2	25.2	25.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	62.3	71.2	94.2	90.9	90.9
Tax revenue to sum of expenses and acquisition of non-financial assets	52.4	30.4	39.1	39.9	39.9
Other government revenues to sum of expenses and acquisition of non-financial assets	6.8	10.0	6.0	20.8	20.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	1.4	21.5	39.9	26.9	26.9
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-52.0	-40.0	-23.5	-9.1	-9.1
Acquisition of non-financial assets to crude oil sales	0.0	2.0	7.9	64.6	64.6
Acquisition of non-financial assets to expenses	0.0	0.4	3.2	21.1	21.1

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.

.. Figure not available.

– 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	
	1395	1396	1397	1397	1397 (two months)	1396	1397	1396	1397
Tax on legal entities	35.5	32.7	26.9	406.3	69.0	28.3	18.4	-7.9	-17.8
Public legal entities (provisional)	6.7	7.0	3.5	98.8	16.8	6.0	2.4	3.1	-50.0
Public legal entities (overdue)	5.7	8.8	5.2	73.3	12.4	7.6	3.6	54.0	-41.0
Private legal entities	23.0	16.9	18.2	233.8	39.7	14.6	12.5	-26.5	7.5
Taxes to be paid by companies undergoing privatization (provisional)	–	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	0
Others	–	–	–	0.4	0.1	*	*	-14.8	32.9
Income tax	18.3	21.2	22.5	194.0	32.9	18.3	15.5	15.8	6.5
Salary of public sector employees	7.6	9.0	8.5	61.2	10.4	7.8	5.8	18.5	-6.0
Salary of private sector employees	6.1	8.5	8.4	57.3	9.7	7.3	5.8	38.9	-1.0
Professions	3.8	2.6	4.3	61.2	10.4	2.3	3.0	-30.3	65.0
Real estate	0.8	1.0	1.3	13.0	2.2	0.9	0.9	31.0	28.1
Miscellaneous income	–	–	–	0.1	–	*	*	25.6	105.1
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	3.7	3.7	4.3	34.9	5.9	3.2	2.9	*	17.5
Inheritance tax	0.5	0.6	0.7	6.1	1.0	0.5	0.4	11.9	9.9
Transfer of goodwill	0.8	0.9	1.2	9.0	1.5	0.7	0.8	6.4	42.3
Shares transfer	0.9	1.0	0.8	8.3	1.4	0.9	0.6	15.2	-18.4
Property transactions	0.5	0.7	1.1	6.7	1.1	0.6	0.8	39.6	54.6
Stamp duty, checks, drafts, promissory notes, etc.	0.9	0.5	0.5	4.8	0.8	0.4	0.3	-48.2	1.4
Others	–	–	–	0.1	–	*	*	-291.7	-28.1
Total (direct tax)	57.4	57.5	53.7	635.2	107.9	49.7	36.8	0.1	-6.6
Import tax	7.0	10.1	22.4	292.1	49.6	8.7	15.4	43.4	122.1
Import duties of other goods	7.0	9.7	19.9	241.2	41.0	8.4	13.7	38.2	104.6
Motor vehicle import duties	0.0	0.4	2.5	42.0	7.1	0.3	1.7	0	#
Import duties of executive organizations	0.0	0.0	0.0	0.9	0.2	0.0	0.0	0	0
Others	0.0	0.0	0.0	8.0	1.4	0.0	0.0	0	0
Tax on goods and services	54.0	48.0	69.6	493.5	83.8	41.5	47.8	-11.2	45.0
Sale of oil products	9.2	10.7	8.5	50.1	8.5	9.3	5.8	16.5	-20.5
Two percent tax on other goods	–	–	–	0.1	–	*	*	-82.1	30.2
Value-added tax	41.0	32.3	50.0	320.9	54.5	28.0	34.3	-21.2	54.6
Departure tax (exit stamps)	0.5	0.5	1.1	8.0	1.4	0.5	0.8	10.7	115.0
Sale of cigarettes	0.8	0.8	1.4	5.3	0.9	0.7	0.9	12.8	59.8
Automobile transactions	0.7	0.7	0.8	7.6	1.3	0.6	0.6	0.0	16.6
Number plates and vehicle registration	1.9	2.2	1.6	16.7	2.8	1.9	1.1	18.0	-29.2
Others	0.0	0.7	6.2	84.8	14.4	0.6	4.2	0	#
Total (indirect tax)	61.1	58.1	92.0	785.6	133.4	50.3	63.2	-4.9	58.4
Grand total	118.5	115.6	145.7	1,420.8	241.3	100.0	100.0	-2.5	26.1

Source: Ministry of Economic Affairs and Finance.

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