

Table 1	Government Budget (excluding special revenues and expenditures)					(trillion rials)			
	Three-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (three months)	1396	1397	1396	1397
Revenues	211.2	236.4	264.2	2,161.9	550.8	100.0	100.0	11.9	11.8
Tax revenue	184.9	181.9	225.9	1,420.8	362.0	76.9	85.5	-1.6	24.2
Other government revenues	26.3	54.5	38.3	741.1	188.8	23.1	14.5	107.0	-29.7
Expenses (current)	368.8	548.8	588.1	2,939.9	749.1	100.0	100.0	48.8	7.2
National	355.4	527.8	564.3	..	..	96.2	96.0	48.5	6.9
Provincial	13.4	21.0	23.8	..	..	3.8	4.0	57.0	13.0
Revolving fund-provinces' auxiliary fund	0.0	0.0	65.9	0.0	0.0	0.0	11.2	0	0
Revolving fund-expenses	44.9	43.8	0.0	0.0	0.0	8.0	0.0	-2.5	-100.0
Revolving fund-salary and fringe benefits of employees in provinces	0.2	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	0
Operating balance	-202.7	-356.2	-389.7	-778.1	-198.3	—	—	75.8	9.4
Disposal of non-financial assets	44.3	189.7	326.4	1,075.6	274.1	100.0	100.0	328.1	72.1
Receipts from crude oil and oil products	43.6	188.9	326.0	1,010.1	257.4	99.6	99.9	333.2	72.6
Receipts from crude oil sales	26.2	128.8	259.5	959.3	244.4	67.9	79.5	391.8	101.5
Receipts from export of oil products and natural gas condensate	12.7	48.0	27.6	0.0	0.0	25.3	8.5	279.3	-42.5
Receipts from domestic sales of natural gas condensate	0.4	0.9	23.2	0.0	0.0	0.5	7.1	90.8	#
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	0.0	10.0	13.4	50.8	12.9	5.3	4.1	0	33.2
Foreign exchange receipts from exports of crude oil and natural gas condensate	4.3	1.2	0.0	0.0	0.0	0.6	0.0	-72.0	-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
Sources, subject of Paragraph C, Note 1 of the 1397 Budget Law	0.0	0.0	2.3	—	0	0.0	0.7	0	0
Receipts from sales of movable and immovable assets	0.7	0.8	0.4	25.5	6.5	0.4	0.1	13.5	-55.3
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	—	—	40.0	10.2	*	*	0	82.3
Acquisition of non-financial assets (development expenditures)	1.4	8.2	226.7	620.0	158.0	—	—	489.0	#
Revolving fund-credits for the acquisition of non-financial assets	0.7	0.0	0.0	..	..	—	—	-100.0	0
Net disposal of non-financial assets	42.2	181.4	99.7	455.6	116.1	—	—	329.8	-45.1
Operating and non-financial balance ¹	-160.4	-174.7	-290.1	-322.5	-82.2	—	—	8.9	66.0
Disposal of financial assets	165.0	184.4	290.1	630.4	160.6	—	—	11.7	57.3
Acquisition of financial assets	4.6	9.7	0.0	307.9	78.5	—	—	111.4	-100.0
Net disposal of financial assets	160.4	174.7	290.1	322.5	82.2	—	—	8.9	66.0

Ratios: (percent)

Revenues to expenses	57.3	43.1	44.9	73.5	73.5
Tax revenue to expenses	50.1	33.1	38.4	48.3	48.3
Other government revenues to expenses	7.1	9.9	6.5	25.2	25.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	69.0	76.5	72.5	90.9	90.9
Tax revenue to sum of expenses and acquisition of non-financial assets	49.9	32.6	27.7	39.9	39.9
Other government revenues to sum of expenses and acquisition of non-financial assets	7.1	9.8	4.7	20.8	20.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	7.1	23.1	31.9	26.9	26.9
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-43.3	-31.4	-35.6	-9.1	-9.1
Acquisition of non-financial assets to crude oil sales	5.3	6.4	87.3	64.6	64.6
Acquisition of non-financial assets to expenses	0.4	1.5	38.5	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)			
	Three-month performance			Approved		Share (percent)		Percentage change		
	1395	1396	1397	1397	1397 (three months)	1396	1397	1396	1397	
Tax on legal entities	59.3	48.7	41.6	406.3	103.5	26.8	18.4	-17.8	-14.6	
Public legal entities (provisional)	10.9	10.8	5.1	98.8	25.2	5.9	2.3	-1.4	-52.3	
Public legal entities (overdue)	14.0	10.5	6.3	73.3	18.7	5.8	2.8	-24.8	-39.8	
Private legal entities	34.3	27.4	30.1	233.8	59.6	15.1	13.3	-20.1	9.9	
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	*	*	-30.6	44.6	
Income tax	35.9	39.0	42.3	194.0	49.4	21.4	18.7	8.7	8.5	
Salary of public sector employees	11.8	12.7	12.3	61.2	15.6	7.0	5.5	7.7	-3.2	
Salary of private sector employees	10.6	12.2	12.6	57.3	14.6	6.7	5.6	14.8	3.8	
Professions	11.9	12.2	15.1	61.2	15.6	6.7	6.7	2.9	23.4	
Real estate	1.5	1.8	2.2	13.0	3.3	1.0	1.0	18.4	22.4	
Miscellaneous income	—	—	—	0.1	—	*	*	52.2	50.5	
Tax, subject of Article 119, 5 th FYDP Law	0.0	0.0	0.0	1.2	0.3	0.0	0.0	0	0	
Wealth tax	5.9	5.8	7.1	34.9	8.9	3.2	3.2	-0.6	22.4	
Inheritance tax	0.9	1.0	1.0	6.1	1.6	0.5	0.5	7.8	7.1	
Transfer of goodwill	1.4	1.5	1.9	9.0	2.3	0.8	0.9	3.8	33.1	
Shares transfer	1.5	1.4	1.5	8.3	2.1	0.8	0.7	-8.6	6.4	
Property transactions	0.9	1.2	1.7	6.7	1.7	0.7	0.8	39.3	41.7	
Stamp duty, checks, drafts, promissory notes, etc.	1.1	0.8	0.9	4.8	1.2	0.4	0.4	-32.2	20.7	
Others	—	—	—	0.1	—	*	*	-54.5	-33.9	
Total (direct tax)	101.0	93.5	91.0	635.2	161.8	51.4	40.3	-7.4	-2.7	
Import tax	11.1	18.0	36.9	292.1	74.4	9.9	16.3	61.8	104.8	
Import duties of other goods	10.8	17.2	30.5	241.2	61.4	9.4	13.5	59.3	77.6	
Motor vehicle import duties	0.3	0.7	6.3	42.0	10.7	0.4	2.8	97.8	#	
Import duties of executive organizations	0.0	0.2	0.0	0.9	0.2	0.1	0.0	0	-100.0	
Others	0.0	0.0	0.0	8.0	2.0	0.0	0.0	0	0	
Tax on goods and services	72.7	70.3	98.0	493.5	125.7	38.7	43.4	-3.3	39.3	
Sale of oil products	16.9	14.4	10.5	50.1	12.8	7.9	4.7	-14.8	-26.9	
Two percent tax on other goods	—	—	—	0.1	—	*	*	-83.9	99.5	
Value-added tax	51.0	48.9	63.4	320.9	81.8	26.9	28.1	-4.0	29.6	
Departure tax (exit stamps)	0.7	0.8	2.0	8.0	2.0	0.4	0.9	13.3	154.3	
Sale of cigarettes	0.8	0.9	1.4	5.3	1.3	0.5	0.6	16.1	59.3	
Automobile transactions	1.2	1.2	1.4	7.6	1.9	0.7	0.6	1.4	14.3	
Number plates and vehicle registration	2.1	2.7	2.9	16.7	4.2	1.5	1.3	27.9	8.0	
Others	0.0	1.4	16.3	84.8	21.6	0.7	7.2	0	#	
Total (indirect tax)	83.9	88.3	134.9	785.6	200.2	48.6	59.7	5.3	52.7	
Grand total	184.9	181.9	225.9	1,420.8	362.0	100.0	100.0	-1.6	24.2	

Source: Ministry of Economic Affairs and Finance.

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