

Table 1	Government Budget (excluding special revenues and expenditures)					(trillion rials)			
	Four-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (four months)	1396	1397	1396	1397
Revenues	397.5	374.8	421.1	2,161.9	734.4	100.0	100.0	-5.7	12.3
Tax revenue	297.0	296.9	348.8	1,420.8	482.7	79.2	82.8	0.0	17.5
Other government revenues	100.5	77.9	72.3	741.1	251.8	20.8	17.2	-22.5	-7.2
Expenses (current)	604.9	741.3	854.1	2,939.9	998.8	100.0	100.0	22.6	15.2
National	581.5	715.9	822.1	..	..	96.6	96.3	23.1	14.8
Provincial	23.4	25.4	32.0	..	..	3.4	3.7	8.6	25.8
Revolving fund-provinces' auxiliary fund	0.0	0.0	65.4	0.0	0.0	0.0	7.7	0	0
Revolving fund-expenses	16.2	44.7	0.0	0.0	0.0	6.0	0.0	175.6	-100.0
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	-223.5	-411.2	-498.5	-778.1	-264.3	-	-	83.9	21.2
Disposal of non-financial assets	106.9	262.0	420.0	1,075.6	365.4	100.0	100.0	145.2	60.3
Receipts from crude oil and oil products	105.7	261.0	419.6	1,010.1	343.2	99.6	99.9	147.0	60.7
Receipts from crude oil sales	80.0	189.4	348.9	959.3	325.9	72.3	83.1	136.9	84.2
Receipts from export of oil products and natural gas condensate	18.1	55.4	34.1	0.0	0.0	21.2	8.1	207.1	-38.4
Receipts from domestic sales of natural gas condensate	0.4	1.0	23.2	0.0	0.0	0.4	5.5	128.4	#
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	2.7	13.9	13.4	50.8	17.3	5.3	3.2	410.7	-4.1
Foreign exchange receipts from exports of crude oil and natural gas condensate	4.5	1.2	0.0	0.0	0.0	0.5	0.0	-73.0	-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 (approved amount in rials)	0.0	0.0	0.0	1.0	0	0.0	0.0	0	0
Receipts from sales of movable and immovable assets	1.2	1.0	0.5	25.5	8.7	0.4	0.1	-17.4	-53.2
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	-	-	40.0	13.6	*	*	0	38.3
Acquisition of non-financial assets (development expenditures)	10.4	12.8	234.1	620.0	210.6	-	-	23.5	#
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	95.8	249.2	185.9	455.6	154.8	-	-	160.1	-25.4
Operating and non-financial balance ¹	-127.7	-161.9	-312.5	-322.5	-109.6	-	-	26.8	93.0
Disposal of financial assets	135.3	173.9	314.5	630.4	214.2	-	-	28.5	80.8
Acquisition of financial assets	7.6	12.0	1.9	307.9	104.6	-	-	58.1	-83.8
Net disposal of financial assets	127.7	161.9	312.5	322.5	109.6	-	-	26.8	93.0

Ratios: (percent)

Revenues to expenses	65.7	50.6	49.3	73.5	73.5
Tax revenue to expenses	49.1	40.1	40.8	48.3	48.3
Other government revenues to expenses	16.6	10.5	8.5	25.2	25.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	82.0	84.5	77.3	90.9	90.9
Tax revenue to sum of expenses and acquisition of non-financial assets	48.3	39.4	32.1	39.9	39.9
Other government revenues to sum of expenses and acquisition of non-financial assets	16.3	10.3	6.6	20.8	20.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	13.0	25.1	32.1	26.9	26.9
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-20.8	-21.5	-28.7	-9.1	-9.1
Acquisition of non-financial assets to crude oil sales	13.0	6.8	67.1	64.6	64.6
Acquisition of non-financial assets to expenses	1.7	1.7	27.4	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)			
	Four-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (four months)	1396	1397	1396	1397
Tax on legal entities	107.8	98.0	81.2	406.3	138.0	33.0	23.3	-9.1	-17.1
Public legal entities (provisional)	16.6	16.0	7.7	98.8	33.6	5.4	2.2	-3.8	-51.7
Public legal entities (overdue)	21.5	17.7	10.9	73.3	24.9	6.0	3.1	-17.4	-38.6
Private legal entities	69.6	64.2	62.5	233.8	79.4	21.6	17.9	-7.8	-2.6
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	0.1	—	0.1	0.4	0.1	*	*	-46.6	158.9
Income tax	50.1	53.5	59.9	194.0	65.9	18.0	17.2	6.8	11.9
Salary of public sector employees	16.7	16.5	17.0	61.2	20.8	5.6	4.9	-0.8	2.5
Salary of private sector employees	14.8	15.7	17.1	57.3	19.5	5.3	4.9	6.1	8.6
Professions	16.2	18.3	21.8	61.2	20.8	6.2	6.3	13.0	19.0
Real estate	2.4	2.9	4.0	13.0	4.4	1.0	1.1	21.4	38.6
Miscellaneous income	—	—	—	0.1	—	*	*	-17.8	143.1
Tax, subject of Article 119, 5 th FYDP Law	0.0	0.0	0.0	1.2	0.4	0.0	0.0	0	0
Wealth tax	8.3	8.4	11.3	34.9	11.9	2.8	3.3	0.4	35.5
Inheritance tax	1.4	1.3	1.5	6.1	2.1	0.4	0.4	-3.4	11.7
Transfer of goodwill	2.0	2.0	3.1	9.0	3.0	0.7	0.9	0.8	50.1
Shares transfer	2.1	2.2	2.6	8.3	2.8	0.8	0.7	4.6	15.4
Property transactions	1.2	1.7	2.7	6.7	2.3	0.6	0.8	40.9	62.2
Stamp duty, checks, drafts, promissory notes, etc.	1.6	1.1	1.5	4.8	1.6	0.4	0.4	-32.3	37.7
Others	—	—	—	0.1	—	*	*	8.6	-29.1
Total (direct tax)	166.2	159.8	152.4	635.2	215.8	53.8	43.7	-3.8	-4.6
Import tax	21.3	25.2	50.0	292.1	99.2	8.5	14.3	18.4	98.3
Import duties of other goods	20.4	24.1	41.0	241.2	81.9	8.1	11.8	18.2	70.3
Motor vehicle import duties	0.8	0.9	8.4	42.0	14.3	0.3	2.4	14.6	#
Import duties of executive organizations	0.1	0.2	0.0	0.9	0.3	0.1	0.0	98.9	-100.0
Others	0.0	0.0	0.6	8.0	2.7	0.0	0.2	0	0
Tax on goods and services	109.5	111.9	146.4	493.5	167.6	37.7	42.0	2.2	30.8
Sale of oil products	22.7	17.9	18.9	50.1	17.0	6.0	5.4	-20.9	5.2
Two percent tax on other goods	—	—	0.4	0.1	—	*	0.1	-88.5	#
Value-added tax	69.3	79.7	92.0	320.9	109.0	26.8	26.4	15.0	15.4
Departure tax (exit stamps)	0.9	1.1	3.0	8.0	2.7	0.4	0.9	18.1	177.2
Sale of cigarettes	1.5	1.7	2.5	5.3	1.8	0.6	0.7	17.9	42.9
Automobile transactions	1.7	1.7	2.0	7.6	2.6	0.6	0.6	0.5	15.8
Number plates and vehicle registration	3.5	4.4	3.8	16.7	5.7	1.5	1.1	26.4	-13.8
Others	9.9	5.3	23.8	84.8	28.8	1.8	6.8	-46.3	347.7
Total (indirect tax)	130.8	137.1	196.4	785.6	266.9	46.2	56.3	4.8	43.2
Grand total	297.0	296.9	348.8	1,420.8	482.7	100.0	100.0	0.0	17.5

Source: Ministry of Economic Affairs and Finance.

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