

Table 1	Government Budget (excluding special revenues and expenditures)					(trillion rials)			
	Five-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (five months)	1396	1397	1396	1397
Revenues	471.8	469.6	525.0	2,161.9	918.0	100.0	100.0	-0.5	11.8
Tax revenue	356.0	367.5	429.4	1,420.8	603.3	78.2	81.8	3.2	16.8
Other government revenues	115.8	102.1	95.7	741.1	314.7	21.8	18.2	-11.8	-6.3
Expenses (current)	776.9	893.9	1,120.4	2,939.9	1,248.5	100.0	100.0	15.1	25.3
National	747.0	858.8	1,081.9	..	..	96.1	96.6	15.0	26.0
Provincial	29.9	35.1	38.5	..	..	3.9	3.4	17.5	9.7
Revolving fund-provinces' auxiliary fund	0.0	0.0	64.1	0.0	0.0	0.0	5.7	0	0
Revolving fund-expenses	17.5	44.7	0.0	0.0	0.0	5.0	0.0	155.8	-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	-322.5	-469.0	-659.5	-778.1	-330.4	-	-	45.4	40.6
Disposal of non-financial assets	169.8	333.8	539.5	1,075.6	456.8	100.0	100.0	96.6	61.6
Receipts from crude oil and oil products	168.4	331.8	538.8	1,010.1	429.0	99.4	99.9	97.0	62.4
Receipts from crude oil sales	119.7	247.5	442.3	959.3	407.4	74.1	82.0	106.9	78.7
Receipts from export of oil products and natural gas condensate	40.1	67.6	43.2	0.0	0.0	20.2	8.0	68.5	-36.1
Receipts from domestic sales of natural gas condensate	0.4	1.4	39.9	0.0	0.0	0.4	7.4	204.8	#
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	3.8	13.9	13.4	50.8	21.6	4.2	2.5	271.0	-4.1
Foreign exchange receipts from exports of crude oil and natural gas condensate	4.5	1.4	0.0	0.0	0.0	0.4	0.0	-69.7	-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	1.4	2.1	0.7	25.5	10.8	0.6	0.1	50.0	-66.0
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	-	-	40.0	17.0	*	*	0	62.4
Acquisition of non-financial assets (development expenditures)	51.9	47.6	249.1	620.0	263.3	-	-	-8.2	423.2
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	117.3	286.2	290.4	455.6	193.5	-	-	144.1	1.5
Operating and non-financial balance ¹	-205.3	-182.7	-369.1	-322.5	-137.0	-	-	-11.0	102.0
Disposal of financial assets	213.7	231.3	397.1	630.4	267.7	-	-	8.2	71.7
Acquisition of financial assets	8.4	48.6	28.0	307.9	130.8	-	-	476.1	-42.4
Net disposal of financial assets	205.3	182.7	369.1	322.5	137.0	-	-	-11.0	102.0

Ratios: (percent)

Revenues to expenses	60.7	52.5	46.9	73.5	73.5
Tax revenue to expenses	45.8	41.1	38.3	48.3	48.3
Other government revenues to expenses	14.9	11.4	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	77.4	85.3	77.7	90.9	90.9
Tax revenue to sum of expenses and acquisition of non-financial assets	43.0	39.0	31.4	39.9	39.9
Other government revenues to sum of expenses and acquisition of non-financial assets	14.0	10.8	7.0	20.8	20.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	14.4	26.3	32.3	26.9	26.9
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-24.8	-19.4	-27.0	-9.1	-9.1
Acquisition of non-financial assets to crude oil sales	43.4	19.2	56.3	64.6	64.6
Acquisition of non-financial assets to expenses	6.7	5.3	22.2	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)			
	Five-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (five months)	1396	1397	1396	1397
Tax on legal entities	127.7	119.9	101.7	406.3	172.5	32.6	23.7	-6.1	-15.1
Public legal entities (provisional)	21.0	18.9	10.4	98.8	42.0	5.2	2.4	-9.8	-45.1
Public legal entities (overdue)	23.6	22.3	12.0	73.3	31.1	6.1	2.8	-5.7	-45.9
Private legal entities	83.0	78.6	79.2	233.8	99.3	21.4	18.4	-5.3	0.7
Taxes to be paid by companies undergoing privatization (provisional)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
Others	0.1	0.1	0.1	0.4	0.2	*	*	-40.2	127.7
Income tax	60.0	66.4	74.2	194.0	82.4	18.1	17.3	10.6	11.7
Salary of public sector employees	20.3	20.9	20.9	61.2	26.0	5.7	4.9	2.9	0.1
Salary of private sector employees	17.8	19.4	21.1	57.3	24.3	5.3	4.9	8.9	8.4
Professions	18.9	22.3	26.9	61.2	26.0	6.1	6.3	18.0	20.7
Real estate	3.0	3.8	5.2	13.0	5.5	1.0	1.2	25.6	39.0
Miscellaneous income	—	—	—	0.1	—	*	*	-14.5	137.8
Tax exemption	0.0	0.0	0.0	1.2	0.5	0.0	0.0	0	0
Wealth tax	10.3	10.8	14.5	34.9	14.8	2.9	3.4	4.7	34.3
Inheritance tax	1.7	1.7	1.9	6.1	2.6	0.5	0.4	1.9	8.8
Transfer of goodwill	2.7	2.8	4.0	9.0	3.8	0.8	0.9	3.3	41.8
Shares transfer	2.4	2.6	3.4	8.3	3.5	0.7	0.8	8.0	30.2
Property transactions	1.5	2.2	3.4	6.7	2.8	0.6	0.8	44.0	53.2
Stamp duty, checks, drafts, promissory notes, etc.	1.9	1.4	1.9	4.8	2.0	0.4	0.4	-27.0	31.2
Others	—	—	—	0.1	—	*	*	85.5	-74.1
Total (direct tax)	198.0	197.1	190.4	635.2	269.7	53.6	44.3	-0.5	-3.4
Import tax	29.1	33.6	63.5	292.1	124.0	9.2	14.8	15.7	88.7
Import duties of other goods	27.0	32.3	52.8	241.2	102.4	8.8	12.3	19.9	63.4
Motor vehicle import duties	2.1	1.1	10.1	42.0	17.8	0.3	2.4	-46.2	#
Import duties of executive organizations	0.0	0.2	0.0	0.9	0.4	0.1	0.0	0	-100.0
Others	0.0	0.0	0.6	8.0	3.4	0.0	0.1	0	0
Tax on goods and services	128.9	136.8	175.5	493.5	209.6	37.2	40.9	6.1	28.3
Sale of oil products	26.3	21.6	22.8	50.1	21.3	5.9	5.3	-18.0	5.8
Two percent tax on other goods	—	—	—	0.1	—	*	*	-86.4	75.9
Value-added tax	83.0	98.5	110.2	320.9	136.3	26.8	25.7	18.7	11.9
Departure tax (exit stamps)	1.2	1.5	4.1	8.0	3.4	0.4	0.9	25.7	178.3
Sale of cigarettes	1.5	1.8	2.5	5.3	2.2	0.5	0.6	23.9	36.6
Automobile transactions	2.3	2.3	2.7	7.6	3.2	0.6	0.6	-0.5	18.1
Number plates and vehicle registration	3.8	5.1	4.7	16.7	7.1	1.4	1.1	35.9	-8.3
Others	10.8	6.0	28.5	84.8	36.0	1.6	6.6	-44.6	375.1
Total (indirect tax)	158.0	170.4	239.0	785.6	333.6	46.4	55.7	7.9	40.2
Grand total	356.0	367.5	429.4	1,420.8	603.3	100.0	100.0	3.2	16.8

Source: Ministry of Economic Affairs and Finance.

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