

Table 1	Government Budget (excluding special revenues and expenditures)										(trillion rials)
	Seven-month performance			Approved		Share (percent)		Percentage change			
	1395	1396	1397	1397	1397 (seven months)	1396	1397	1396	1397		
<b>Revenues</b>	<b>691.5</b>	<b>734.8</b>	<b>755.5</b>	<b>2,161.9</b>	<b>1,279.3</b>	<b>100.0</b>	<b>100.0</b>	<b>6.3</b>	<b>2.8</b>		
Tax revenue	512.4	526.4	600.9	1,420.8	840.8	71.6	79.5	2.7	14.2		
Other government revenues	179.0	208.4	154.6	741.1	438.6	28.4	20.5	16.4	-25.8		
<b>Expenses (current)</b>	<b>1,097.3</b>	<b>1,243.6</b>	<b>1,501.7</b>	<b>2,939.9</b>	<b>1,739.8</b>	<b>100.0</b>	<b>100.0</b>	<b>13.3</b>	<b>20.8</b>		
National	1,054.9	1,197.6	1,450.7	2,833.8	1,677.0	96.3	96.6	13.5	21.1		
Provincial	42.3	46.0	51.0	106.2	62.8	3.7	3.4	8.7	11.0		
<b>Revolving fund-provinces' auxiliary fund</b>	<b>0.0</b>	<b>0.0</b>	<b>60.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4.1</b>	<b>0</b>	<b>0</b>		
<b>Revolving fund-expenses</b>	<b>17.3</b>	<b>45.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.7</b>	<b>0.0</b>	<b>163.4</b>	<b>-100.0</b>		
<b>Revolving fund-salary and fringe benefits of employees in provinces</b>	<b>-0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-100.0</b>	<b>0</b>		
<b>Operating balance</b>	<b>-422.8</b>	<b>-554.5</b>	<b>-807.2</b>	<b>-778.1</b>	<b>-460.5</b>	<b>-</b>	<b>-</b>	<b>31.1</b>	<b>45.6</b>		
<b>Disposal of non-financial assets</b>	<b>301.1</b>	<b>471.8</b>	<b>729.5</b>	<b>1,075.6</b>	<b>636.5</b>	<b>100.0</b>	<b>100.0</b>	<b>56.7</b>	<b>54.6</b>		
Receipts from crude oil and oil products	299.3	469.3	727.8	1,010.1	597.8	99.5	99.8	56.8	55.1		
Receipts from crude oil sales	215.9	351.0	590.9	959.3	567.7	74.4	81.0	62.6	68.4		
Receipts from export of oil products and natural gas condensate	65.7	93.1	47.7	0.0	0.0	19.7	6.5	41.7	-48.7		
Receipts from domestic sales of natural gas condensate	0.4	1.4	56.1	0.0	0.0	0.3	7.7	208.0	#		
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	6.7	23.9	33.0	50.8	30.1	5.1	4.5	258.8	38.2		
Foreign exchange receipts from exports of crude oil and natural gas condensate	10.6	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	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	1.8	2.6	1.8	25.5	15.1	0.5	0.2	44.7	-31.1		
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	-	-	40.0	23.7	*	*	0	-15.5		
<b>Acquisition of non-financial assets (development expenditures)</b>	<b>125.8</b>	<b>141.2</b>	<b>313.8</b>	<b>620.0</b>	<b>366.9</b>	<b>-</b>	<b>-</b>	<b>12.3</b>	<b>122.2</b>		
Revolving fund-credits for the acquisition of non-financial assets	-	0.0	0.0	..	..	-	-	-100.0	0		
<b>Net disposal of non-financial assets</b>	<b>175.2</b>	<b>330.6</b>	<b>415.7</b>	<b>455.6</b>	<b>269.6</b>	<b>-</b>	<b>-</b>	<b>88.6</b>	<b>25.8</b>		
<b>Operating and non-financial balance<sup>1</sup></b>	<b>-247.6</b>	<b>-223.9</b>	<b>-391.4</b>	<b>-322.5</b>	<b>-190.9</b>	<b>-</b>	<b>-</b>	<b>-9.6</b>	<b>74.8</b>		
<b>Disposal of financial assets</b>	<b>278.7</b>	<b>349.2</b>	<b>498.2</b>	<b>630.4</b>	<b>373.1</b>	<b>-</b>	<b>-</b>	<b>25.3</b>	<b>42.7</b>		
<b>Acquisition of financial assets</b>	<b>31.2</b>	<b>125.3</b>	<b>106.8</b>	<b>307.9</b>	<b>182.2</b>	<b>-</b>	<b>-</b>	<b>301.9</b>	<b>-14.8</b>		
<b>Net disposal of financial assets</b>	<b>247.6</b>	<b>223.9</b>	<b>391.4</b>	<b>322.5</b>	<b>190.9</b>	<b>-</b>	<b>-</b>	<b>-9.6</b>	<b>74.8</b>		

Ratios: (percent)

<b>Revenues to expenses</b>	<b>63.0</b>	<b>59.1</b>	<b>50.3</b>	<b>73.5</b>	<b>73.5</b>
Tax revenue to expenses	46.7	42.3	40.0	48.3	48.3
Other government revenues to expenses	16.3	16.8	10.3	25.2	25.2
<b>Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets</b>	<b>81.2</b>	<b>87.1</b>	<b>81.8</b>	<b>90.9</b>	<b>90.9</b>
Tax revenue to sum of expenses and acquisition of non-financial assets	41.9	38.0	33.1	39.9	39.9
Other government revenues to sum of expenses and acquisition of non-financial assets	14.6	15.0	8.5	20.8	20.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	17.7	25.3	32.5	26.9	26.9
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-20.2	-16.2	-21.6	-9.1	-9.1
<b>Acquisition of non-financial assets to crude oil sales</b>	<b>58.3</b>	<b>40.2</b>	<b>53.1</b>	<b>64.6</b>	<b>64.6</b>
<b>Acquisition of non-financial assets to expenses</b>	<b>11.5</b>	<b>11.4</b>	<b>20.9</b>	<b>21.1</b>	<b>21.1</b>

Source: Ministry of Economic Affairs and Finance.

<sup>1</sup> 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 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)			
	Seven-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (seven months)	1396	1397	1396	1397
<b>Tax on legal entities</b>	<b>178.8</b>	<b>156.5</b>	<b>139.1</b>	<b>406.3</b>	<b>240.5</b>	<b>29.7</b>	<b>23.2</b>	<b>-12.5</b>	<b>-11.1</b>
Public legal entities (provisional)	33.0	25.3	19.0	98.8	58.5	4.8	3.2	-23.2	-24.8
Public legal entities (overdue)	33.5	27.7	13.8	73.3	43.4	5.3	2.3	-17.3	-50.2
Private legal entities	112.3	103.4	106.1	233.8	138.4	19.6	17.7	-7.9	2.6
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	*	*	-23.2	90.7
<b>Income tax</b>	<b>83.8</b>	<b>89.7</b>	<b>104.5</b>	<b>194.0</b>	<b>114.8</b>	<b>17.0</b>	<b>17.4</b>	<b>7.0</b>	<b>16.5</b>
Salary of public sector employees	28.8	28.6	29.4	61.2	36.2	5.4	4.9	-0.8	2.6
Salary of private sector employees	25.4	26.8	30.8	57.3	33.9	5.1	5.1	5.5	15.0
Professions	25.2	28.9	35.9	61.2	36.2	5.5	6.0	14.7	24.4
Real estate	4.3	5.4	7.4	13.0	7.7	1.0	1.2	23.6	38.8
Miscellaneous income	—	—	—	0.1	0.0	*	*	-23.5	56.1
Tax exemption	0.0	0.0	0.9	1.2	0.7	0.0	0.1	0	0
<b>Wealth tax</b>	<b>14.5</b>	<b>15.1</b>	<b>20.5</b>	<b>34.9</b>	<b>20.7</b>	<b>2.9</b>	<b>3.4</b>	<b>4.5</b>	<b>35.6</b>
Inheritance tax	2.4	2.5	2.7	6.1	3.6	0.5	0.4	1.5	7.0
Transfer of goodwill	4.0	4.1	6.0	9.0	5.3	0.8	1.0	3.7	45.4
Shares transfer	3.2	3.3	4.6	8.3	4.9	0.6	0.8	3.4	41.2
Property transactions	2.4	3.2	4.7	6.7	4.0	0.6	0.8	35.4	45.7
Stamp duty, checks, drafts, promissory notes, etc.	2.5	2.0	2.6	4.8	2.8	0.4	0.4	-19.1	27.0
Others	—	—	—	0.1	—	*	*	30.8	-19.3
<b>Total (direct tax)</b>	<b>277.1</b>	<b>261.3</b>	<b>264.1</b>	<b>635.2</b>	<b>375.9</b>	<b>49.6</b>	<b>44.0</b>	<b>-5.7</b>	<b>1.1</b>
<b>Import tax</b>	<b>49.3</b>	<b>54.8</b>	<b>84.0</b>	<b>292.1</b>	<b>172.9</b>	<b>10.4</b>	<b>14.0</b>	<b>11.0</b>	<b>53.4</b>
Import duties of other goods	42.8	51.5	70.0	241.2	142.7	9.8	11.6	20.4	35.9
Motor vehicle import duties	6.6	3.0	11.5	42.0	24.9	0.6	1.9	-53.6	277.9
Import duties of executive organizations	0.0	0.2	0.2	0.9	0.6	*	*	0	-25.1
Others	0.0	0.0	2.4	8.0	4.7	0.0	0.4	0	0
<b>Tax on goods and services</b>	<b>186.0</b>	<b>210.3</b>	<b>252.8</b>	<b>493.5</b>	<b>292.0</b>	<b>40.0</b>	<b>42.1</b>	<b>13.1</b>	<b>20.2</b>
Sale of oil products	34.4	28.9	31.3	50.1	29.6	5.5	5.2	-16.1	8.3
Two percent tax on other goods	0.1	—	0.1	0.1	0.1	*	*	-84.5	522.0
Value-added tax	114.8	146.8	161.8	320.9	189.9	27.9	26.9	27.9	10.2
Departure tax (exit stamps)	1.8	2.2	5.9	8.0	4.8	0.4	1.0	24.0	170.5
Sale of cigarettes	2.2	2.7	3.6	5.3	3.1	0.5	0.6	19.7	34.0
Automobile transactions	3.3	3.2	3.9	7.6	4.5	0.6	0.7	-2.0	22.1
Number plates and vehicle registration	5.8	6.9	5.7	16.7	9.9	1.3	1.0	20.0	-16.8
Others	23.8	19.6	40.4	84.8	50.2	3.7	6.7	-17.3	105.8
<b>Total (indirect tax)</b>	<b>235.4</b>	<b>265.1</b>	<b>336.8</b>	<b>785.6</b>	<b>464.9</b>	<b>50.4</b>	<b>56.0</b>	<b>12.6</b>	<b>27.1</b>
<b>Grand total</b>	<b>512.4</b>	<b>526.4</b>	<b>600.9</b>	<b>1,420.8</b>	<b>840.8</b>	<b>100.0</b>	<b>100.0</b>	<b>2.7</b>	<b>14.2</b>

Source: Ministry of Economic Affairs and Finance.

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