

Table 1	Government Budget (excluding special revenues and expenditures)					(trillion rials)			
	Eight-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (eight months)	1396	1397	1396	1397
Revenues	785.8	840.4	855.3	2,161.9	1,457.0	100.0	100.0	7.0	1.8
Tax revenue	582.8	600.6	671.1	1,420.8	957.6	71.5	78.5	3.1	11.7
Other government revenues	203.0	239.8	184.2	741.1	499.5	28.5	21.5	18.1	-23.2
Expenses (current)	1,226.0	1,439.5	1,733.1	2,939.9	1,981.4	100.0	100.0	17.4	20.4
National	1,180.8	1,388.5	1,674.7	2,833.8	1,909.9	96.5	96.6	17.6	20.6
Provincial	45.3	50.9	58.4	106.2	71.6	3.5	3.4	12.5	14.7
Revolving fund-provinces' auxiliary fund	0.0	0.0	65.8	0.0	0.0	0.0	3.8	0	0
Revolving fund-expenses	16.6	43.8	0.0	0.0	0.0	3.0	0.0	163.7	-100.0
Revolving fund-salary and fringe benefits of employees in provinces	3.7	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	0
Operating balance	-460.6	-642.8	-943.6	-778.1	-524.4	–	–	39.6	46.8
Disposal of non-financial assets	369.3	539.5	846.8	1,075.6	724.9	100.0	100.0	46.1	57.0
Receipts from crude oil and oil products	367.3	536.8	844.6	1,010.1	680.8	99.5	99.7	46.2	57.4
Receipts from crude oil sales	270.4	402.4	686.2	959.3	646.6	74.6	81.0	48.8	70.5
Receipts from export of oil products and natural gas condensate	77.2	103.7	47.7	0.0	0.0	19.2	5.6	34.3	-54.0
Receipts from domestic sales of natural gas condensate	0.4	1.9	67.6	0.0	0.0	0.3	8.0	316.0	#
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	8.5	28.7	43.0	50.8	34.2	5.3	5.1	237.5	49.8
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	2.1	2.7	2.1	25.5	17.2	0.5	0.3	32.3	-21.3
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	–	–	40.0	27.0	*	*	0	-12.2
Acquisition of non-financial assets (development expenditures)	149.2	292.1	329.6	620.0	417.9	–	–	95.8	12.9
Revolving fund-credits for the acquisition of non-financial assets	–	0.0	0.0	–	–	-100.0	0
Net disposal of non-financial assets	220.1	247.4	517.1	455.6	307.1	–	–	12.4	109.0
Operating and non-financial balance¹	-240.4	-395.4	-426.5	-322.5	-217.4	–	–	64.5	7.8
Disposal of financial assets	283.2	583.3	533.8	630.4	424.9	–	–	106.0	-8.5
Acquisition of financial assets	42.7	187.9	107.3	307.9	207.5	–	–	339.7	-42.9
Net disposal of financial assets	240.4	395.4	426.5	322.5	217.4	–	–	64.5	7.8

Ratios: (percent)

Revenues to expenses	64.1	58.4	49.4	73.5	73.5
Tax revenue to expenses	47.5	41.7	38.7	48.3	48.3
Other government revenues to expenses	16.6	16.7	10.6	25.2	25.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	84.0	79.7	82.5	90.9	90.9
Tax revenue to sum of expenses and acquisition of non-financial assets	42.4	34.7	32.5	39.9	39.9
Other government revenues to sum of expenses and acquisition of non-financial assets	14.8	13.8	8.9	20.8	20.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	19.7	23.2	33.3	26.9	26.9
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-17.5	-22.8	-20.7	-9.1	-9.1
Acquisition of non-financial assets to crude oil sales	55.2	72.6	48.0	64.6	64.6
Acquisition of non-financial assets to expenses	12.2	20.3	19.0	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 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)			
	Eight-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (eight months)	1396	1397	1396	1397
Tax on legal entities	198.3	182.1	157.4	406.3	273.9	30.3	23.5	-8.2	-13.6
Public legal entities (provisional)	36.2	29.8	22.8	98.8	66.6	5.0	3.4	-17.6	-23.5
Public legal entities (overdue)	36.3	34.1	15.3	73.3	49.4	5.7	2.3	-6.2	-55.0
Private legal entities	125.7	118.1	119.1	233.8	157.6	19.7	17.7	-6.0	0.8
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	0.2	0.4	0.3	*	*	-21.1	115.1
Income tax	95.5	100.5	118.2	194.0	130.7	16.7	17.6	5.2	17.6
Salary of public sector employees	33.1	32.3	33.8	61.2	41.2	5.4	5.0	-2.3	4.5
Salary of private sector employees	29.6	30.5	35.7	57.3	38.6	5.1	5.3	3.0	17.0
Professions	27.7	31.5	39.2	61.2	41.2	5.2	5.8	13.5	24.7
Real estate	5.0	6.2	8.6	13.0	8.8	1.0	1.3	22.5	39.1
Miscellaneous income	—	—	—	0.1	—	*	*	2.1	-1.6
Tax exemption	0.0	0.0	0.9	1.2	0.8	0.0	0.1	0	0
Wealth tax	16.7	17.2	23.6	34.9	23.5	2.9	3.5	3.0	37.4
Inheritance tax	2.8	2.8	3.0	6.1	4.1	0.5	0.5	0.5	7.2
Transfer of goodwill	4.6	4.8	7.0	9.0	6.0	0.8	1.0	3.7	47.6
Shares transfer	3.6	3.6	5.0	8.3	5.6	0.6	0.8	-1.7	41.4
Property transactions	2.8	3.7	5.2	6.7	4.5	0.6	0.8	29.4	40.9
Stamp duty, checks, drafts, promissory notes, etc.	2.8	2.3	3.3	4.8	3.2	0.4	0.5	-16.8	43.3
Others	—	—	—	0.1	—	*	*	31.6	-48.0
Total (direct tax)	310.5	299.8	299.3	635.2	428.1	49.9	44.6	-3.4	-0.2
Import tax	62.6	69.6	91.5	292.1	196.9	11.6	13.6	11.2	31.5
Import duties of other goods	53.4	63.9	77.1	241.2	162.5	10.6	11.5	19.6	20.6
Motor vehicle import duties	9.2	5.5	11.7	42.0	28.3	0.9	1.7	-40.4	114.4
Import duties of executive organizations	0.0	0.2	0.2	0.9	0.6	*	*	0	-25.1
Others	0.0	0.0	2.6	8.0	5.4	0.0	0.4	0	0
Tax on goods and services	209.7	231.2	280.2	493.5	332.6	38.5	41.8	10.3	21.2
Sale of oil products	38.4	32.6	35.5	50.1	33.7	5.4	5.3	-15.2	9.0
Two percent tax on other goods	0.1	—	—	0.1	0.1	*	*	-87.9	123.1
Value-added tax	135.3	160.2	177.9	320.9	216.3	26.7	26.5	18.4	11.1
Departure tax (exit stamps)	2.0	2.4	6.7	8.0	5.4	0.4	1.0	22.5	172.8
Sale of cigarettes	2.3	2.7	0.0	5.3	3.6	0.5	0.0	21.9	-100.0
Automobile transactions	3.8	3.7	4.6	7.6	5.1	0.6	0.7	-3.4	24.1
Number plates and vehicle registration	6.4	7.8	6.4	16.7	11.2	1.3	1.0	23.1	-18.6
Others	21.4	21.7	49.1	84.8	57.2	3.6	7.3	1.4	126.3
Total (indirect tax)	272.3	300.8	371.8	785.6	529.5	50.1	55.4	10.5	23.6
Grand total	582.8	600.6	671.1	1,420.8	957.6	100.0	100.0	3.1	11.7

Source: Ministry of Economic Affairs and Finance.

0 Calculation of percentage change is not possible.

* Figure is not a significant decimal fraction.

— Figure is not a significant decimal fraction.

Figures have been rounded with less than 0.1 estimation.