

Table 1	Government Budget (excluding special revenues and expenditures)					(trillion rials)			
	Nine-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (nine months)	1396	1397	1396	1397
Revenues	885.2	953.3	1,009.4	2,161.9	1,634.7	100.0	100.0	7.7	5.9
Tax revenue	655.0	683.8	771.2	1,420.8	1,074.3	71.7	76.4	4.4	12.8
Other government revenues	230.3	269.5	238.1	741.1	560.4	28.3	23.6	17.0	-11.6
Expenses (current)	1,400.2	1,635.2	1,939.8	2,939.9	2,223.1	100.0	100.0	16.8	18.6
National	1,348.3	1,576.7	1,869.6	2,833.8	2,142.8	96.4	96.4	16.9	18.6
Provincial	51.9	58.5	70.2	106.2	80.3	3.6	3.6	12.8	19.9
Revolving fund-provinces' auxiliary fund	0.0	0.0	96.4	0.0	0.0	0.0	5.0	0	0
Revolving fund-expenses	16.6	43.8	0.0	0.0	0.0	2.7	0.0	163.8	-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	-535.3	-725.7	-1,026.9	-778.1	-588.4	–	–	35.6	41.5
Disposal of non-financial assets	424.7	642.5	896.7	1,075.6	813.3	100.0	100.0	51.3	39.6
Receipts from crude oil and oil products	421.9	639.6	894.2	1,010.1	763.8	99.5	99.7	51.6	39.8
Receipts from crude oil sales	310.9	486.2	724.0	959.3	725.4	75.7	80.7	56.4	48.9
Receipts from export of oil products and natural gas condensate	89.6	117.0	47.7	0.0	0.0	18.2	5.3	30.7	-59.2
Receipts from domestic sales of natural gas condensate	1.2	2.1	77.6	0.0	0.0	0.3	8.7	70.2	#
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	9.6	34.2	44.8	50.8	38.4	5.3	5.0	256.1	31.0
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	0.8	0.0	0.0	0	0
Receipts from sales of movable and immovable assets	2.7	2.9	2.6	25.5	19.3	0.5	0.3	6.6	-12.6
Receipts from disposal of projects related to acquisition of non-financial assets	0.0	–	–	40.0	30.2	*	*	0	-11.5
Acquisition of non-financial assets (development expenditures)	158.3	302.2	321.0	620.0	468.8	–	–	90.9	6.2
Revolving fund-credits for the acquisition of non-financial assets	–	0.0	0.0	–	–	-100.0	0
Net disposal of non-financial assets	266.3	340.3	575.8	455.6	344.5	–	–	27.8	69.2
Operating and non-financial balance¹	-268.9	-385.4	-451.1	-322.5	-243.9	–	–	43.3	17.0
Disposal of financial assets	344.0	601.4	653.7	630.4	476.7	–	–	74.8	8.7
Acquisition of financial assets	75.0	216.0	202.6	307.9	232.8	–	–	187.8	-6.2
Net disposal of financial assets	268.9	385.4	451.1	322.5	243.9	–	–	43.3	17.0

Ratios: (percent)

Revenues to expenses	63.2	58.3	52.0	73.5	73.5
Tax revenue to expenses	46.8	41.8	39.8	48.3	48.3
Other government revenues to expenses	16.4	16.5	12.3	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	82.4	84.3	90.9	90.9
Tax revenue to sum of expenses and acquisition of non-financial assets	42.0	35.3	34.1	39.9	39.9
Other government revenues to sum of expenses and acquisition of non-financial assets	14.8	13.9	10.5	20.8	20.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	19.9	25.1	32.0	26.9	26.9
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-17.3	-19.9	-20.0	-9.1	-9.1
Acquisition of non-financial assets to crude oil sales	50.9	62.2	44.3	64.6	64.6
Acquisition of non-financial assets to expenses	11.3	18.5	16.5	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 is not a significant decimal fraction.

Figures have been rounded with less than 0.1 estimation.

Tax Revenue (excluding special revenues)									
(trillion rials)									
	Nine-month performance			Approved		Share (percent)		Percentage change	
	1395	1396	1397	1397	1397 (nine months)	1396	1397	1396	1397
Tax on legal entities	222.3	205.4	208.9	406.3	307.3	30.0	27.1	-7.6	1.7
Public legal entities (provisional)	42.8	36.2	25.9	98.8	74.7	5.3	3.4	-15.5	-28.5
Public legal entities (overdue)	40.7	39.0	48.1	73.3	55.4	5.7	6.2	-4.0	23.2
Private legal entities	138.7	130.1	134.7	233.8	176.8	19.0	17.5	-6.2	3.6
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	0.2	0.4	0.3	*	*	-14.9	115.7
Income tax	106.9	111.4	131.2	194.0	146.7	16.3	17.0	4.3	17.8
Salary of public sector employees	37.9	36.1	38.1	61.2	46.3	5.3	4.9	-4.8	5.6
Salary of private sector employees	33.4	34.3	40.3	57.3	43.3	5.0	5.2	2.6	17.4
Professions	29.9	34.0	42.4	61.2	46.3	5.0	5.5	13.7	24.6
Real estate	5.6	7.1	9.6	13.0	9.8	1.0	1.2	25.2	35.9
Miscellaneous income	—	—	—	0.1	—	*	*	2.7	-10.3
Tax exemption	0.0	0.0	0.9	1.2	0.9	0.0	0.1	0	0
Wealth tax	18.9	19.5	26.4	34.9	26.4	2.9	3.4	3.4	35.0
Inheritance tax	3.2	3.2	3.4	6.1	4.6	0.5	0.4	0.6	5.9
Transfer of goodwill	5.2	5.5	8.1	9.0	6.8	0.8	1.0	6.3	46.4
Shares transfer	4.1	4.0	5.3	8.3	6.3	0.6	0.7	-4.1	33.8
Property transactions	3.3	4.2	5.7	6.7	5.0	0.6	0.7	26.9	38.3
Stamp duty, checks, drafts, promissory notes, etc.	3.0	2.6	3.8	4.8	3.6	0.4	0.5	-14.3	45.3
Others	—	—	—	0.1	—	*	*	30.0	-45.5
Total (direct tax)	348.0	336.3	366.5	635.2	480.3	49.2	47.5	-3.4	9.0
Import tax	75.5	87.2	99.4	292.1	220.9	12.7	12.9	15.5	14.1
Import duties of other goods	64.1	79.1	85.0	241.2	182.4	11.6	11.0	23.4	7.4
Motor vehicle import duties	11.4	7.8	11.7	42.0	31.8	1.1	1.5	-31.2	49.4
Import duties of executive organizations	0.0	0.2	0.2	0.9	0.7	*	*	0	-25.1
Others	0.0	0.0	2.6	8.0	6.0	0.0	0.3	0	0
Tax on goods and services	231.4	260.3	305.3	493.5	373.2	38.1	39.6	12.5	17.3
Sale of oil products	42.3	36.9	39.8	50.1	37.9	5.4	5.2	-12.8	7.8
Two percent tax on other goods	0.1	—	—	0.1	0.1	*	*	-87.3	139.2
Value-added tax	145.3	163.0	191.8	320.9	242.7	23.8	24.9	12.2	17.6
Departure tax (exit stamps)	2.2	2.7	7.3	8.0	6.1	0.4	1.0	21.8	171.9
Sale of cigarettes	2.3	2.8	3.8	5.3	4.0	0.4	0.5	25.4	35.6
Automobile transactions	4.3	4.2	5.2	7.6	5.7	0.6	0.7	-2.0	24.1
Number plates and vehicle registration	6.8	8.4	7.0	16.7	12.6	1.2	0.9	24.1	-16.8
Others	28.1	42.2	50.3	84.8	64.1	6.2	6.5	50.0	19.2
Total (indirect tax)	306.9	347.5	404.7	785.6	594.0	50.8	52.5	13.2	16.5
Grand total	655.0	683.8	771.2	1,420.8	1,074.3	100.0	100.0	4.4	12.8

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.