

Table 1	Government Budget (excluding special revenues and expenditures)							(trillion rials)
	Three-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Revenues	236.4	264.2	364.6	100.0	100.0	11.8	38.0	
Tax revenue	181.9	225.9	267.6	85.5	73.4	24.2	18.5	
Other government revenues	54.5	38.3	97.0	14.5	26.6	-29.7	153.1	
Expenses (current)	548.8	588.1	627.0	100.0	100.0	7.2	6.6	
National	527.8	564.3	598.2	96.0	95.4	6.9	6.0	
Provincial	21.0	23.8	28.8	4.0	4.6	13.0	21.1	
Revolving fund-provinces' auxiliary fund	0.0	65.9	70.4	11.2	11.2	0	6.9	
Revolving fund-expenses	43.8	0.0	0.0	0.0	0.0	-100.0	0	
Revolving fund-salary and fringe benefits of employees in provinces	0.0	0.0	0.0	0.0	0.0	0	0	
Operating balance	-356.2	-389.7	-332.8	-	-	9.4	-14.6	
Disposal of non-financial assets	189.7	326.4	165.9	100.0	100.0	72.1	-49.2	
Resources received from sales of crude oil and products	188.9	326.0	165.3	99.9	99.6	72.6	-49.3	
Resources received from crude oil sales	128.8	259.5	108.3	79.5	65.3	101.5	-58.3	
Resources received from exports of oil products and natural gas condensate	48.0	27.6	37.6	8.5	22.7	-42.5	36.3	
Resources received from domestic sales of natural gas condensate	0.9	23.2	13.1	7.1	7.9	#	-43.5	
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	10.0	13.4	6.3	4.1	3.8	33.2	-53.1	
Foreign exchange resources received from exports of crude oil and natural gas condensate	1.2	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	
Resources, subject to Paragraph C, Note 1, Budget Law (approved amount in rials)	0.0	2.3	0.0	0.7	0.0	0	-100.0	
Delivery of crude oil to natural, legal, cooperative, and private entities based on prices on Iran Mercantile Exchange or in regional markets	0.0	0.0	0.0	0.0	0.0	0	0	
Exports of energy bearers at prices offered by neighboring countries in border markets	0.0	0.0	0.0	0.0	0.0	0	0	
Resources received from sales of movable and immovable assets	0.8	0.4	0.7	0.1	0.4	-55.3	80.3	
Transfer of unfinished government projects to the private sector	—	—	—	*	*	82.3	-60.6	
Acquisition of non-financial assets (development expenditures)	8.2	226.7	26.2	-	-	#	-88.5	
Revolving fund-credits for the acquisition of non-financial assets	0.0	0.0	0.0	-	-	0	0	
Net disposal of non-financial assets	181.4	99.7	139.8	-	-	-45.1	40.2	
Operating and non-financial balance ¹	-174.7	-290.1	-193.1	-	-	66.0	-33.4	
Disposal of financial assets	184.4	290.1	199.9	-	-	57.3	-31.1	
Acquisition of financial assets	9.7	0.0	6.9	-	-	-100.0	0	
Net disposal of financial assets	174.7	290.1	193.1	-	-	66.0	-33.4	

Ratio analysis: (percent)

Revenues to expenses	43.1	44.9	58.1
Tax revenue to expenses	33.1	38.4	42.7
Other government revenues to expenses	9.9	6.5	15.5
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	76.5	72.5	81.2
Tax revenue to sum of expenses and acquisition of non-financial assets	32.6	27.7	41.0
Other government revenues to sum of expenses and acquisition of non-financial assets	9.8	4.7	14.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	23.1	31.9	16.6
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-31.4	-35.6	-29.6
Acquisition of non-financial assets to crude oil sales	6.4	87.3	24.2
Acquisition of non-financial assets to expenses	1.5	38.5	4.2

Source: Treasury General, Ministry of Economic Affairs and Finance

¹ It is the sum of the operating balance and the net disposal of non-financial assets.

Ø Calculation of percentage change is not possible.

More than 1000 percent increase.

* Figure is not a significant decimal fraction.

— Negligible fraction.

Table 2	Tax Revenue (excluding special revenues)							(trillion rials)
	Three-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Corporate tax	48.7	41.6	49.4	18.4	18.5	-14.6	18.8	
Public legal entities (provisional)	10.8	5.1	7.2	2.3	2.7	-52.3	40.6	
Public companies' performance	10.5	6.3	10.1	2.8	3.8	-39.8	59.3	
Private legal entities	27.4	30.1	32.0	13.3	12.0	9.9	6.5	
Taxes to be paid by companies undergoing privatization (provisional)	0.0	0.0	0.0	0.0	0.0	0	0	
Other	—	—	—	*	*	44.6	31.8	
Income tax	39.0	42.3	70.8	18.7	26.5	8.5	67.4	
Salary of public sector employees	12.7	12.3	14.0	5.5	5.2	-3.2	13.9	
Salary of private sector employees	12.2	12.6	17.9	5.6	6.7	3.8	41.5	
Professions	12.2	15.1	22.7	6.7	8.5	23.4	50.1	
Real estate	1.8	2.2	12.0	1.0	4.5	22.4	446.0	
Miscellaneous income	—	—	4.2	*	1.6	50.5	#	
Other	0.0	0.0	0.0	0.0	0.0	0	0	
Wealth tax	5.8	7.1	12.6	3.2	4.7	22.4	76.3	
Inheritance tax	1.0	1.0	1.1	0.5	0.4	7.1	9.0	
Transfer of goodwill	1.5	1.9	3.0	0.9	1.1	33.1	53.5	
Shares transfer	1.4	1.5	4.0	0.7	1.5	6.4	166.5	
Property transactions	1.2	1.7	2.4	0.8	0.9	41.7	38.8	
Stamp duty	0.8	0.9	2.1	0.4	0.8	20.7	123.0	
Other	—	—	—	*	*	-33.9	355.8	
Total (direct tax)	93.5	91.0	132.8	40.3	49.6	-2.7	45.9	
Customs duty	18.0	36.9	24.9	16.3	9.3	104.8	-32.5	
Import duty of other goods	17.2	30.5	23.4	13.5	8.8	77.6	-23.3	
Motor vehicle import duty	0.7	6.3	1.2	2.8	0.4	#	-81.6	
Import duty paid by executive organizations	0.2	0.0	0.0	0.0	0.0	-100.0	0	
Other	0.0	0.0	0.3	0.0	0.1	0	0	
Tax on goods and services	70.3	98.0	109.9	43.4	41.1	39.3	12.2	
Sales of oil products	14.4	10.5	0.0	4.7	0.0	-26.9	-100.0	
Two percent tax on other goods	—	—	0.0	*	0.0	99.5	-100.0	
Value-added tax	48.9	63.4	77.4	28.1	28.9	29.6	22.1	
Departure tax	0.8	2.0	2.8	0.9	1.0	154.3	38.1	
Sales of cigarettes	0.9	1.4	1.6	0.6	0.6	59.3	13.7	
Automobile transactions	1.2	1.4	2.5	0.6	0.9	14.3	74.8	
Vehicle registration	2.7	2.9	1.6	1.3	0.6	8.0	-45.8	
Other	1.4	16.3	24.0	7.2	9.0	#	47.5	
Total (indirect tax)	88.3	134.9	134.8	59.7	50.4	52.7	*	
Grand total	181.9	225.9	267.6	100.0	100.0	24.2	18.5	

Source: Treasury General, Ministry of Economic Affairs and Finance

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