

Table 1	Government Budget (excluding special revenues and expenditures)							(trillion rials)
	Five-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Revenues	469.6	525.0	744.8	100.0	100.0	11.8	41.9	
Tax revenue	367.5	429.4	577.2	81.8	77.5	16.8	34.4	
Other government revenues	102.1	95.7	167.6	18.2	22.5	-6.3	75.2	
Expenses (current)	893.9	1,120.4	1,140.1	100.0	100.0	25.3	1.8	
National	858.8	1,081.9	1,085.2	96.6	95.2	26.0	0.3	
Provincial	35.1	38.5	54.9	3.4	4.8	9.7	42.6	
Revolving fund-provinces' auxiliary fund	0.0	64.1	69.8	5.7	6.1	0	8.8	
Revolving fund-expenses	44.7	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	-469.0	-659.5	-465.1	-	-	40.6	-29.5	
Disposal of non-financial assets	333.8	539.5	199.1	100.0	100.0	61.6	-63.1	
Resources received from sales of crude oil and products	331.8	538.8	198.0	99.9	99.4	62.4	-63.3	
Resources received from crude oil sales	247.5	442.3	132.1	82.0	66.3	78.7	-70.1	
Resources received from exports of oil products and natural gas condensate	67.6	43.2	37.6	8.0	18.9	-36.1	-12.9	
Resources received from domestic sales of natural gas condensate	1.4	39.9	13.1	7.4	6.6	#	-67.2	
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	13.9	13.4	6.3	2.5	3.2	-4.1	-53.1	
Foreign exchange resources received from exports of crude oil and natural gas condensate	1.4	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	0.0	8.9	0.0	4.5	0	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	2.1	0.7	1.1	0.1	0.5	-66.0	52.0	
Transfer of unfinished government projects to the private sector	—	—	—	*	*	62.4	228.7	
Acquisition of non-financial assets (development expenditures)	47.6	249.1	296.3	-	-	423.2	19.0	
Revolving fund-credits for the acquisition of non-financial assets	0.0	0.0	0.0	-	-	0	0	
Net disposal of non-financial assets	286.2	290.4	-97.3	-	-	1.5	-133.5	
Operating and non-financial balance ¹	-182.7	-369.1	-562.4	-	-	102.0	52.4	
Disposal of financial assets	231.3	397.1	643.0	-	-	71.7	61.9	
Acquisition of financial assets	48.6	28.0	80.6	-	-	-42.4	187.9	
Net disposal of financial assets	182.7	369.1	562.4	-	-	102.0	52.4	

Ratio analysis: (percent)

Revenues to expenses	52.5	46.9	65.3
Tax revenue to expenses	41.1	38.3	50.6
Other government revenues to expenses	11.4	8.5	14.7
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	85.3	77.7	65.7
Tax revenue to sum of expenses and acquisition of non-financial assets	39.0	31.4	40.2
Other government revenues to sum of expenses and acquisition of non-financial assets	10.8	7.0	11.7
Crude oil sales to sum of expenses and acquisition of non-financial assets	26.3	32.3	9.2
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-19.4	-27.0	-39.2
Acquisition of non-financial assets to crude oil sales	19.2	56.3	224.4
Acquisition of non-financial assets to expenses	5.3	22.2	26.0

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.

0 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)
	Five-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Corporate tax	119.9	101.7	160.6	23.7	27.8	-15.1	57.9	
Public legal entities (provisional)	18.9	10.4	10.2	2.4	1.8	-45.1	-1.8	
Public companies' performance	22.3	12.0	29.2	2.8	5.1	-45.9	142.3	
Private legal entities	78.6	79.2	121.1	18.4	21.0	0.7	52.9	
Taxes to be paid by companies undergoing privatization (provisional)	0.0	0.0	0.0	0.0	0.0	0	0	
Other	0.1	0.1	0.1	*	*	127.7	19.6	
Income tax	66.4	74.2	111.9	17.3	19.4	11.7	50.8	
Salary of public sector employees	20.9	20.9	25.4	4.9	4.4	0.1	21.6	
Salary of private sector employees	19.4	21.1	30.3	4.9	5.2	8.4	43.9	
Professions	22.3	26.9	49.6	6.3	8.6	20.7	84.2	
Real estate	3.8	5.2	5.8	1.2	1.0	39.0	11.3	
Miscellaneous income	—	—	0.7	*	0.1	137.8	#	
Other	0.0	0.0	0.0	0.0	0.0	0	0	
Wealth tax	10.8	14.5	24.5	3.4	4.2	34.3	68.7	
Inheritance tax	1.7	1.9	2.2	0.4	0.4	8.8	14.5	
Transfer of goodwill	2.8	4.0	5.2	0.9	0.9	41.8	28.7	
Shares transfer	2.6	3.4	8.1	0.8	1.4	30.2	141.7	
Property transactions	2.2	3.4	4.7	0.8	0.8	53.2	39.6	
Stamp duty	1.4	1.9	4.3	0.4	0.7	31.2	130.2	
Other	—	—	—	*	*	-74.1	368.0	
Total (direct tax)	197.1	190.4	296.9	44.3	51.4	-3.4	56.0	
Customs duty	33.6	63.5	46.1	14.8	8.0	88.7	-27.4	
Import duty of other goods	32.3	52.8	41.8	12.3	7.2	63.4	-20.9	
Motor vehicle import duty	1.1	10.1	3.6	2.4	0.6	#	-64.6	
Import duty paid by executive organizations	0.2	0.0	0.1	0.0	*	-100.0	0	
Other	0.0	0.6	0.6	0.1	0.1	0	9.1	
Tax on goods and services	136.8	175.5	234.2	40.9	40.6	28.3	33.5	
Sales of oil products	21.6	22.8	0.0	5.3	0.0	5.8	-100.0	
Two percent tax on other goods	—	—	0.0	*	0.0	75.9	-100.0	
Value-added tax	98.5	110.2	173.5	25.7	30.1	11.9	57.5	
Departure tax	1.5	4.1	5.2	0.9	0.9	178.3	26.4	
Sales of cigarettes	1.8	2.5	3.3	0.6	0.6	36.6	29.2	
Automobile transactions	2.3	2.7	4.5	0.6	0.8	18.1	68.2	
Vehicle registration	5.1	4.7	2.8	1.1	0.5	-8.3	-41.2	
Other	6.0	28.5	45.1	6.6	7.8	375.1	58.2	
Total (indirect tax)	170.4	239.0	280.3	55.7	48.6	40.2	17.3	
Grand total	367.5	429.4	577.2	100.0	100.0	16.8	34.4	

Source: Treasury General, Ministry of Economic Affairs and Finance

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