

Table 1	Government Budget (excluding special revenues and expenditures)							(trillion rials)
	Eight-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Revenues	840.4	855.3	1,246.0	100.0	100.0	1.8	45.7	
Tax revenue	600.6	671.1	980.3	78.5	78.7	11.7	46.1	
Other government revenues	239.8	184.2	265.7	21.5	21.3	-23.2	44.2	
Expenses (current)	1,439.5	1,733.1	1,933.3	100.0	100.0	20.4	11.6	
National	1,388.5	1,674.7	1,843.8	96.6	95.4	20.6	10.1	
Provincial	50.9	58.4	89.5	3.4	4.6	14.7	53.2	
Revolving fund-provinces' auxiliary fund	0.0	65.8	67.1	3.8	3.5	0	2.0	
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	-642.8	-943.6	-754.4	-	-	46.8	-20.0	
Disposal of non-financial assets	539.5	846.8	285.3	100.0	100.0	57.0	-66.3	
Resources received from sales of crude oil and products	536.8	844.6	282.6	99.7	99.1	57.4	-66.5	
Resources received from crude oil sales	402.4	686.2	162.6	81.0	57.0	70.5	-76.3	
Resources received from exports of oil products and natural gas condensate	103.7	47.7	41.0	5.6	14.4	-54.0	-14.1	
Resources received from domestic sales of natural gas condensate	1.9	67.6	46.1	8.0	16.1	#	-31.9	
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	28.7	43.0	5.0	5.1	1.8	49.8	-88.4	
Foreign exchange resources received from exports of crude oil and natural gas condensate	0.0	0.0	0.0	0.0	0.0	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	28.0	0.0	9.8	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	2.7	2.1	2.6	0.3	0.9	-21.3	23.4	
Transfer of unfinished government projects to the private sector	—	—	—	*	*	-12.2	206.3	
Acquisition of non-financial assets (development expenditures)	292.1	329.6	353.6	-	-	12.9	7.3	
Revolving fund-credits for the acquisition of non-financial assets	0.0	0.0	1.4	-	-	0	0	
Net disposal of non-financial assets	247.4	517.1	-69.7	-	-	109.0	-113.5	
Operating and non-financial balance ¹	-395.4	-426.5	-824.2	-	-	7.8	93.3	
Disposal of financial assets	583.3	533.8	1,009.4	-	-	-8.5	89.1	
Acquisition of financial assets	187.9	107.3	185.2	-	-	-42.9	72.6	
Net disposal of financial assets	395.4	426.5	824.2	-	-	7.8	93.3	

Ratio analysis: (percent)

Revenues to expenses	58.4	49.4	64.4
Tax revenue to expenses	41.7	38.7	50.7
Other government revenues to expenses	16.7	10.6	13.7
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	79.7	82.5	67.0
Tax revenue to sum of expenses and acquisition of non-financial assets	34.7	32.5	42.9
Other government revenues to sum of expenses and acquisition of non-financial assets	13.8	8.9	11.6
Crude oil sales to sum of expenses and acquisition of non-financial assets	23.2	33.3	7.1
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-22.8	-20.7	-36.0
Acquisition of non-financial assets to crude oil sales	72.6	48.0	217.5
Acquisition of non-financial assets to expenses	20.3	19.0	18.3

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.

θ 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)
	Eight-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Corporate tax	182.1	157.4	251.9	23.5	25.7	-13.6	60.0	
Public legal entities (provisional)	29.8	22.8	15.6	3.4	1.6	-23.5	-31.8	
Public companies' performance	34.1	15.3	40.3	2.3	4.1	-55.0	162.9	
Private legal entities	118.1	119.1	195.2	17.7	19.9	0.8	63.9	
Taxes to be paid by companies undergoing privatization (provisional)	0.0	0.0	0.0	0.0	0.0	0	0	
Other	0.1	0.2	0.8	*	0.1	115.1	357.3	
Income tax	100.5	118.2	185.9	17.6	19.0	17.6	57.2	
Salary of public sector employees	32.3	33.8	42.8	5.0	4.4	4.5	26.7	
Salary of private sector employees	30.5	35.7	50.7	5.3	5.2	17.0	41.9	
Professions	31.5	39.2	82.3	5.8	8.4	24.7	109.9	
Real estate	6.2	8.6	9.8	1.3	1.0	39.1	13.9	
Miscellaneous income	—	—	0.3	*	*	-1.6	#	
Other	0.0	0.9	0.0	0.1	0.0	0	-100.0	
Wealth tax	17.2	23.6	42.6	3.5	4.3	37.4	80.0	
Inheritance tax	2.8	3.0	3.6	0.5	0.4	7.2	19.7	
Transfer of goodwill	4.8	7.0	8.5	1.0	0.9	47.6	21.0	
Shares transfer	3.6	5.0	16.3	0.8	1.7	41.4	223.1	
Property transactions	3.7	5.2	6.9	0.8	0.7	40.9	33.5	
Stamp duty	2.3	3.3	7.1	0.5	0.7	43.3	114.6	
Other	—	—	0.1	*	*	-48.0	182.3	
Total (direct tax)	299.8	299.3	480.4	44.6	49.0	-0.2	60.5	
Customs duty	69.6	91.5	88.8	13.6	9.1	31.5	-3.0	
Import duty of other goods	63.9	77.1	69.7	11.5	7.1	20.6	-9.7	
Motor vehicle import duty	5.5	11.7	5.7	1.7	0.6	114.4	-51.0	
Import duty paid by executive organizations	0.2	0.2	0.1	*	*	-25.1	-41.2	
Other	0.0	2.6	13.3	0.4	1.4	0	418.6	
Tax on goods and services	231.2	280.2	411.1	41.8	41.9	21.2	46.7	
Sales of oil products	32.6	35.5	51.4	5.3	5.2	9.0	44.5	
Two percent tax on other goods	—	—	—	*	*	123.1	-32.5	
Value-added tax	160.2	177.9	280.6	26.5	28.6	11.1	57.7	
Departure tax	2.4	6.7	8.7	1.0	0.9	172.8	30.9	
Sales of cigarettes	2.7	0.0	5.4	0.0	0.5	-100.0	0	
Automobile transactions	3.7	4.6	8.0	0.7	0.8	24.1	74.0	
Vehicle registration	7.8	6.4	3.8	1.0	0.4	-18.6	-40.5	
Other	21.7	49.1	53.3	7.3	5.4	126.3	8.6	
Total (indirect tax)	300.8	371.8	500.0	55.4	51.0	23.6	34.5	
Grand total	600.6	671.1	980.3	100.0	100.0	11.7	46.1	

Source: Treasury General, Ministry of Economic Affairs and Finance

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