

Table 1	Government Budget (excluding special revenues and expenditures)							(trillion rials)
	Nine-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
<b>Revenues</b>	<b>953.3</b>	<b>1,009.4</b>	<b>1,400.4</b>	<b>100.0</b>	<b>100.0</b>	<b>5.9</b>	<b>38.7</b>	
Tax revenue	683.8	771.2	1,095.3	76.4	78.2	12.8	42.0	
Other government revenues	269.5	238.1	305.1	23.6	21.8	-11.6	28.1	
<b>Expenses (current)</b>	<b>1,635.2</b>	<b>1,939.8</b>	<b>2,201.4</b>	<b>100.0</b>	<b>100.0</b>	<b>18.6</b>	<b>13.5</b>	
National	1,576.7	1,869.6	2,098.9	96.4	95.3	18.6	12.3	
Provincial	58.5	70.2	102.5	3.6	4.7	19.9	46.0	
<b>Revolving fund-provinces' auxiliary fund</b>	<b>0.0</b>	<b>96.4</b>	<b>64.0</b>	<b>5.0</b>	<b>2.9</b>	<b>0</b>	<b>-33.6</b>	
<b>Revolving fund-expenses</b>	<b>43.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-100.0</b>	<b>0</b>	
<b>Revolving fund-salary and fringe benefits of employees in provinces</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	
<b>Operating balance</b>	<b>-725.7</b>	<b>-1,026.9</b>	<b>-865.0</b>	<b>-</b>	<b>-</b>	<b>41.5</b>	<b>-15.8</b>	
<b>Disposal of non-financial assets</b>	<b>642.5</b>	<b>896.7</b>	<b>298.0</b>	<b>100.0</b>	<b>100.0</b>	<b>39.6</b>	<b>-66.8</b>	
Resources received from sales of crude oil and products	639.6	894.2	294.8	99.7	98.9	39.8	-67.0	
Resources received from crude oil sales	486.2	724.0	174.7	80.7	58.6	48.9	-75.9	
Resources received from exports of oil products and natural gas condensate	117.0	47.7	41.0	5.3	13.8	-59.2	-14.1	
Resources received from domestic sales of natural gas condensate	2.1	77.6	46.1	8.7	15.5	#	-40.6	
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	34.2	44.8	5.0	5.0	1.7	31.0	-88.8	
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	9.4	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	2.9	2.6	3.2	0.3	1.1	-12.6	26.3	
Transfer of unfinished government projects to the private sector	—	—	—	*	*	-11.5	207.9	
<b>Acquisition of non-financial assets (development expenditures)</b>	<b>302.2</b>	<b>321.0</b>	<b>398.6</b>	<b>-</b>	<b>-</b>	<b>6.2</b>	<b>24.2</b>	
Revolving fund-credits for the acquisition of non-financial assets	0.0	0.0	0.0	-	-	0	0	
<b>Net disposal of non-financial assets</b>	<b>340.3</b>	<b>575.8</b>	<b>-100.6</b>	<b>-</b>	<b>-</b>	<b>69.2</b>	<b>-117.5</b>	
<b>Operating and non-financial balance <sup>1</sup></b>	<b>-385.4</b>	<b>-451.1</b>	<b>-965.6</b>	<b>-</b>	<b>-</b>	<b>17.0</b>	<b>114.1</b>	
<b>Disposal of financial assets</b>	<b>601.4</b>	<b>653.7</b>	<b>1,196.1</b>	<b>-</b>	<b>-</b>	<b>8.7</b>	<b>83.0</b>	
<b>Acquisition of financial assets</b>	<b>216.0</b>	<b>202.6</b>	<b>230.5</b>	<b>-</b>	<b>-</b>	<b>-6.2</b>	<b>13.8</b>	
<b>Net disposal of financial assets</b>	<b>385.4</b>	<b>451.1</b>	<b>965.6</b>	<b>-</b>	<b>-</b>	<b>17.0</b>	<b>114.1</b>	

Ratio analysis: (percent)

<b>Revenues to expenses</b>	<b>58.3</b>	<b>52.0</b>	<b>63.6</b>
Tax revenue to expenses	41.8	39.8	49.8
Other government revenues to expenses	16.5	12.3	13.9
<b>Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets</b>	<b>82.4</b>	<b>84.3</b>	<b>65.3</b>
Tax revenue to sum of expenses and acquisition of non-financial assets	35.3	34.1	42.1
Other government revenues to sum of expenses and acquisition of non-financial assets	13.9	10.5	11.7
Crude oil sales to sum of expenses and acquisition of non-financial assets	25.1	32.0	6.7
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-19.9	-20.0	-37.1
<b>Acquisition of non-financial assets to crude oil sales</b>	<b>62.2</b>	<b>44.3</b>	<b>228.1</b>
<b>Acquisition of non-financial assets to expenses</b>	<b>18.5</b>	<b>16.5</b>	<b>18.1</b>

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Source: Treasury General, Ministry of Economic Affairs and Finance

<sup>1</sup> 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)
	Nine-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
<b>Corporate tax</b>	<b>205.4</b>	<b>208.9</b>	<b>288.3</b>	<b>27.1</b>	<b>26.3</b>	<b>1.7</b>	<b>38.0</b>	
Public legal entities (provisional)	36.2	25.9	16.8	3.4	1.5	-28.5	-35.2	
Public companies' performance	39.0	48.1	54.8	6.2	5.0	23.2	14.0	
Private legal entities	130.1	134.7	215.1	17.5	19.6	3.6	59.7	
Other	0.1	0.2	1.5	*	0.1	115.7	#	
<b>Income tax</b>	<b>111.4</b>	<b>131.2</b>	<b>213.7</b>	<b>17.0</b>	<b>19.5</b>	<b>17.8</b>	<b>62.8</b>	
Salary of public sector employees	36.1	38.1	49.2	4.9	4.5	5.6	29.2	
Salary of private sector employees	34.3	40.3	57.1	5.2	5.2	17.4	41.9	
Professions	34.0	42.4	89.5	5.5	8.2	24.6	111.2	
Real estate	7.1	9.6	11.0	1.2	1.0	35.9	15.0	
Miscellaneous income	—	—	6.9	*	0.6	-10.3	#	
Other	0.0	0.9	0.0	0.1	0.0	0	-100.0	
<b>Wealth tax</b>	<b>19.5</b>	<b>26.4</b>	<b>52.6</b>	<b>3.4</b>	<b>4.8</b>	<b>35.0</b>	<b>99.6</b>	
Inheritance tax	3.2	3.4	4.2	0.4	0.4	5.9	22.1	
Transfer of goodwill	5.5	8.1	10.6	1.0	1.0	46.4	30.9	
Shares transfer	4.0	5.3	22.2	0.7	2.0	33.8	319.1	
Property transactions	4.2	5.7	7.6	0.7	0.7	38.3	32.6	
Stamp duty	2.6	3.8	8.0	0.5	0.7	45.3	110.1	
Other	—	—	0.1	*	*	-45.5	180.4	
<b>Total (direct tax)</b>	<b>336.3</b>	<b>366.5</b>	<b>554.6</b>	<b>47.5</b>	<b>50.6</b>	<b>9.0</b>	<b>51.3</b>	
<b>Customs duty</b>	<b>87.2</b>	<b>99.4</b>	<b>109.0</b>	<b>12.9</b>	<b>9.9</b>	<b>14.1</b>	<b>9.6</b>	
Import duty of other goods	79.1	85.0	78.5	11.0	7.2	7.4	-7.6	
Motor vehicle import duty	7.8	11.7	5.7	1.5	0.5	49.4	-51.0	
Import duty paid by executive organizations	0.2	0.2	0.1	*	*	-25.1	-41.2	
Other	0.0	2.6	24.6	0.3	2.2	0	#	
<b>Tax on goods and services</b>	<b>260.3</b>	<b>305.3</b>	<b>431.8</b>	<b>39.6</b>	<b>39.4</b>	<b>17.3</b>	<b>41.4</b>	
Sales of oil products	36.9	39.8	55.3	5.2	5.0	7.8	39.1	
Two percent tax on other goods	—	—	—	*	*	139.2	-11.6	
Value-added tax	163.0	191.8	293.1	24.9	26.8	17.6	52.8	
Departure tax	2.7	7.3	9.6	1.0	0.9	171.9	30.9	
Sales of cigarettes	2.8	3.8	5.4	0.5	0.5	35.6	40.2	
Automobile transactions	4.2	5.2	9.6	0.7	0.9	24.1	82.2	
Vehicle registration	8.4	7.0	4.1	0.9	0.4	-16.8	-40.9	
Other	42.2	50.3	54.6	6.5	5.0	19.2	8.6	
<b>Total (indirect tax)</b>	<b>347.5</b>	<b>404.7</b>	<b>540.7</b>	<b>52.5</b>	<b>49.4</b>	<b>16.5</b>	<b>33.6</b>	
<b>Grand total</b>	<b>683.8</b>	<b>771.2</b>	<b>1,095.3</b>	<b>100.0</b>	<b>100.0</b>	<b>12.8</b>	<b>42.0</b>	

Source: Treasury General, Ministry of Economic Affairs and Finance

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