

Table 1	Government Budget (excluding special revenues and expenditures)							(trillion rials)
	Ten-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Revenues	1,098.1	1,186.5	1,588.7	100.0	100.0	8.0	33.9	
Tax revenue	797.7	880.3	1,270.2	74.2	79.9	10.4	44.3	
Other government revenues	300.4	306.2	318.6	25.8	20.1	1.9	4.0	
Expenses (current)	1,811.4	2,135.8	2,487.2	100.0	100.0	17.9	16.5	
National	1,740.8	2,059.4	2,377.1	96.4	95.6	18.3	15.4	
Provincial	70.6	76.4	110.0	3.6	4.4	8.2	44.1	
Revolving fund-provinces' auxiliary fund	0.0	126.2	64.3	5.9	2.6	0	-49.0	
Revolving fund-expenses	43.7	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	-757.0	-1,075.4	-962.7	-	-	42.1	-10.5	
Disposal of non-financial assets	721.6	936.9	312.0	100.0	100.0	29.8	-66.7	
Resources received from sales of crude oil and products	718.5	934.1	308.2	99.7	98.8	30.0	-67.0	
Resources received from crude oil sales	547.3	756.1	183.6	80.7	58.8	38.1	-75.7	
Resources received from exports of oil products and natural gas condensate	128.4	47.7	41.0	5.1	13.1	-62.8	-14.1	
Resources received from domestic sales of natural gas condensate	2.2	82.7	46.1	8.8	14.8	#	-44.3	
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	37.4	47.6	9.6	5.1	3.1	27.3	-79.8	
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	3.3	0.0	0.0	0.0	0.0	-100.0	0	
Resources, subject to Paragraph C, Note 1, Budget Law (approved amount in rials)	0.0	0.0	28.0	0.0	9.0	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	3.1	2.9	3.7	0.3	1.2	-7.1	29.9	
Transfer of unfinished government projects to the private sector	—	—	—	*	*	-18.6	283.7	
Acquisition of non-financial assets (development expenditures)	299.8	306.3	443.0	-	-	2.2	44.6	
Revolving fund-credits for the acquisition of non-financial assets	0.0	0.0	0.0	-	-	0	0	
Net disposal of non-financial assets	421.9	630.6	-131.0	-	-	49.5	-120.8	
Operating and non-financial balance¹	-335.1	-444.8	-1,093.8	-	-	32.7	145.9	
Disposal of financial assets	607.2	691.1	1,375.0	-	-	13.8	99.0	
Acquisition of financial assets	272.1	246.3	281.3	-	-	-9.5	14.2	
Net disposal of financial assets	335.1	444.8	1,093.8	-	-	32.7	145.9	

Ratio analysis: (percent)

Revenues to expenses	60.6	55.6	63.9
Tax revenue to expenses	44.0	41.2	51.1
Other government revenues to expenses	16.6	14.3	12.8
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	86.2	87.0	64.9
Tax revenue to sum of expenses and acquisition of non-financial assets	37.8	36.0	43.3
Other government revenues to sum of expenses and acquisition of non-financial assets	14.2	12.5	10.9
Crude oil sales to sum of expenses and acquisition of non-financial assets	25.9	31.0	6.3
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-15.9	-18.2	-37.3
Acquisition of non-financial assets to crude oil sales	54.8	40.5	241.3
Acquisition of non-financial assets to expenses	16.5	14.3	17.8

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)
	Ten-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Corporate tax	224.2	235.4	330.8	26.7	26.0	5.0	40.5	
Public legal entities (provisional)	40.1	30.2	40.2	3.4	3.2	-24.7	33.3	
Public companies' performance	43.3	50.6	60.5	5.8	4.8	17.0	19.4	
Private legal entities	140.8	154.4	225.7	17.5	17.8	9.7	46.2	
Other	0.1	0.2	4.4	*	0.3	104.9	#	
Income tax	122.5	143.9	244.4	16.3	19.2	17.5	69.8	
Salary of public sector employees	40.1	42.0	55.2	4.8	4.3	4.9	31.3	
Salary of private sector employees	37.5	44.6	63.1	5.1	5.0	18.8	41.6	
Professions	36.9	45.5	96.6	5.2	7.6	23.1	112.4	
Real estate	7.9	10.9	12.2	1.2	1.0	37.8	12.2	
Miscellaneous income	0.1	—	17.4	*	1.4	-14.8	#	
Other	0.0	0.9	—	0.1	*	0	-100.0	
Wealth tax	22.1	29.4	59.5	3.3	4.7	33.2	102.2	
Inheritance tax	3.6	3.9	4.7	0.4	0.4	7.1	21.3	
Transfer of goodwill	6.3	9.1	11.9	1.0	0.9	45.2	30.1	
Shares transfer	4.5	5.6	25.2	0.6	2.0	23.1	352.7	
Property transactions	4.7	6.4	8.4	0.7	0.7	36.2	32.4	
Stamp duty	2.9	4.4	9.2	0.5	0.7	52.1	106.9	
Other	—	—	0.1	*	*	-35.7	154.4	
Total (direct tax)	368.8	408.8	634.8	46.4	50.0	10.8	55.3	
Customs duty	117.3	118.3	123.7	13.4	9.7	0.8	4.5	
Import duty of other goods	107.4	103.2	93.2	11.7	7.3	-3.9	-9.7	
Motor vehicle import duty	9.7	12.1	5.8	1.4	0.5	25.1	-52.6	
Import duty paid by executive organizations	0.3	0.2	0.1	*	*	-26.3	-47.4	
Other	0.0	2.8	24.6	0.3	1.9	0	#	
Tax on goods and services	311.5	353.2	511.8	40.1	40.3	13.4	44.9	
Sales of oil products	41.1	43.9	59.6	5.0	4.7	6.7	35.7	
Two percent tax on other goods	—	—	—	*	*	168.3	-33.4	
Value-added tax	201.1	227.3	339.4	25.8	26.7	13.0	49.3	
Departure tax	2.9	8.1	10.5	0.9	0.8	177.8	29.4	
Sales of cigarettes	3.7	5.6	7.5	0.6	0.6	50.6	34.1	
Automobile transactions	4.8	6.1	11.2	0.7	0.9	27.0	82.3	
Vehicle registration	10.4	7.6	4.6	0.9	0.4	-27.4	-38.6	
Other	47.4	54.5	78.8	6.2	6.2	15.1	44.7	
Total (indirect tax)	428.9	471.5	635.4	53.6	50.0	9.9	34.8	
Grand total	797.7	880.3	1,270.2	100.0	100.0	10.4	44.3	

Source: Treasury General, Ministry of Economic Affairs and Finance

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