

Table 1	Government Budget (excluding special revenues and expenditures)							(trillion rials)
	Eleven-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Revenues	1,256.0	1,361.5	1,833.3	100.0	100.0	8.4	34.6	
Tax revenue	921.8	1,004.6	1,435.6	73.8	78.3	9.0	42.9	
Other government revenues	334.2	356.9	397.7	26.2	21.7	6.8	11.4	
Expenses (current)	2,064.2	2,316.7	2,906.0	100.0	100.0	12.2	25.4	
National	1,988.0	2,227.5	2,780.5	96.1	95.7	12.0	24.8	
Provincial	76.2	89.2	125.5	3.9	4.3	17.1	40.7	
Revolving fund-provinces' auxiliary fund	0.0	58.0	56.1	2.5	1.9	0	-3.4	
Revolving fund-expenses	34.2	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	-842.4	-1,013.2	-1,128.8	-	-	20.3	11.4	
Disposal of non-financial assets	827.4	967.8	416.4	100.0	100.0	17.0	-57.0	
Resources received from sales of crude oil and products	824.0	964.8	412.2	99.7	99.0	17.1	-57.3	
Resources received from crude oil sales	624.7	776.4	244.2	80.2	58.6	24.3	-68.5	
Resources received from exports of oil products and natural gas condensate	140.9	51.9	41.0	5.4	9.8	-63.2	-20.9	
Resources received from domestic sales of natural gas condensate	2.7	87.6	81.8	9.0	19.6	#	-6.6	
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	41.8	48.9	9.6	5.1	2.3	17.1	-80.3	
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	13.9	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	35.6	0.0	8.5	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	3.4	3.1	4.1	0.3	1.0	-10.7	35.3	
Transfer of unfinished government projects to the private sector	—	—	0.1	*	*	-5.5	304.8	
Acquisition of non-financial assets (development expenditures)	316.3	372.2	472.2	-	-	17.7	26.9	
Revolving fund-credits for the acquisition of non-financial assets	0.0	0.0	0.0	-	-	0	0	
Net disposal of non-financial assets	511.1	595.6	-55.8	-	-	16.5	-109.4	
Operating and non-financial balance ¹	-331.3	-417.6	-1,184.7	-	-	26.0	183.7	
Disposal of financial assets	620.4	722.7	1,522.8	-	-	16.5	110.7	
Acquisition of financial assets	289.1	305.1	338.1	-	-	5.5	10.8	
Net disposal of financial assets	331.3	417.6	1,184.7	-	-	26.0	183.7	

Ratio analysis: (percent)

Revenues to expenses	60.8	58.8	63.1
Tax revenue to expenses	44.7	43.4	49.4
Other government revenues to expenses	16.2	15.4	13.7
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	87.5	86.6	66.6
Tax revenue to sum of expenses and acquisition of non-financial assets	38.7	37.4	42.5
Other government revenues to sum of expenses and acquisition of non-financial assets	14.0	13.3	11.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	26.2	28.9	7.2
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-13.9	-15.5	-35.1
Acquisition of non-financial assets to crude oil sales	50.6	47.9	193.4
Acquisition of non-financial assets to expenses	15.3	16.1	16.3

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)
	Eleven-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Corporate tax	243.6	263.7	357.9	26.3	24.9	8.3	35.7	
Public legal entities (provisional)	46.8	37.6	41.3	3.7	2.9	-19.6	9.8	
Public companies' performance	44.9	56.0	65.9	5.6	4.6	24.7	17.7	
Private legal entities	151.7	169.8	242.6	16.9	16.9	12.0	42.8	
Taxes to be paid by companies undergoing privatization (provisional)	0.0	0.0	0.0	0.0	0.0	0	0	
Other	0.2	0.3	8.1	*	0.6	70.0	#	
Income tax	134.5	159.5	277.5	15.9	19.3	18.6	74.0	
Salary of public sector employees	44.0	46.6	63.3	4.6	4.4	5.9	35.8	
Salary of private sector employees	41.4	49.4	69.4	4.9	4.8	19.3	40.5	
Professions	40.2	49.4	105.3	4.9	7.3	22.9	113.3	
Real estate	8.8	13.1	13.4	1.3	0.9	49.1	2.7	
Miscellaneous income	0.1	—	26.0	*	1.8	-10.8	#	
Other	0.0	0.9	0.0	0.1	0.0	0	-100.0	
Wealth tax	25.0	32.8	68.7	3.3	4.8	31.2	109.3	
Inheritance tax	4.1	4.4	5.4	0.4	0.4	7.0	24.9	
Transfer of goodwill	7.2	10.3	13.4	1.0	0.9	43.4	30.6	
Shares transfer	5.1	5.9	29.9	0.6	2.1	15.9	404.4	
Property transactions	5.3	6.9	9.5	0.7	0.7	30.9	36.6	
Stamp duty	3.3	5.3	10.4	0.5	0.7	59.1	96.6	
Other	—	—	0.1	*	*	3.8	153.6	
Total (direct tax)	403.0	456.0	704.0	45.4	49.0	13.1	54.4	
Customs duty	175.9	153.1	176.0	15.2	12.3	-13.0	15.0	
Import duty of other goods	157.3	137.8	133.7	13.7	9.3	-12.4	-3.0	
Motor vehicle import duty	15.1	12.1	5.8	1.2	0.4	-19.7	-52.5	
Import duty paid by executive organizations	0.3	0.3	1.0	*	0.1	28.0	194.4	
Other	3.3	2.8	35.5	0.3	2.5	-14.8	#	
Tax on goods and services	342.8	395.5	555.6	39.4	38.7	15.4	40.5	
Sales of oil products	43.5	49.0	66.7	4.9	4.6	12.6	36.0	
Two percent tax on other goods	—	—	0.2	*	*	191.5	#	
Value-added tax	224.9	256.2	362.8	25.5	25.3	13.9	41.6	
Departure tax	3.2	8.9	11.3	0.9	0.8	181.4	26.9	
Sales of cigarettes	3.8	5.9	7.6	0.6	0.5	56.4	28.4	
Automobile transactions	5.4	7.1	12.9	0.7	0.9	31.4	81.1	
Vehicle registration	11.1	8.2	5.0	0.8	0.3	-26.4	-39.0	
Other	51.0	60.2	89.1	6.0	6.2	18.2	48.0	
Total (indirect tax)	518.7	548.6	731.6	54.6	51.0	5.8	33.4	
Grand total	921.8	1,004.6	1,435.6	100.0	100.0	9.0	42.9	

Source: Treasury General, Ministry of Economic Affairs and Finance

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