

Table 1	Government Budget (excluding special revenues and expenses)									
	(trillion rials)									
	Performance (Four months) ¹			Approved		Share (percent) (performance)		Percentage change (performance)		
	1400	1401	1402	1402 (Whole year)	1402 (Four months)	1401	1402	1401	1402	
Revenues	1,198.0	1,936.7	3,036.9	10,540.8	3,581.0	100.0	100.0	61.7	56.8	
Tax revenue	909.2	1,536.2	2,332.0	8,944.5	3,038.7	79.3	76.8	69.0	51.8	
Other government revenues	288.8	400.5	704.9	1,596.3	542.3	20.7	23.2	38.7	76.0	
Expenses (current)	1,952.8	2,582.8	3,870.6	17,391.6	5,908.4	100.0	100.0	32.3	49.9	
National	1,889.6	2,478.0	3,762.1	17,018.2	5,781.5	95.9	97.2	31.1	51.8	
Provincial	63.1	104.8	108.5	373.4	126.8	4.1	2.8	65.9	3.6	
Revolving fund-provinces' auxiliary fund	86.7	11.1	101.1	0.0	0.0	0.4 ²	2.6 ²	-87.2	#	
Legal payments on budget commitments ³	0.0	561.3	153.8	0.0	0.0	21.7 ²	4.0 ²	0	-72.6	
Operating balance	-841.4	-1,218.5	-1,088.6	-6,850.8	-2,327.4	N/A	N/A	44.8	-10.7	
Disposal of non-financial assets	116.7	991.5	1,045.9	8,522.5	2,895.3	100.0	100.0	#	5.5	
Receipts from sales of crude oil and natural gas condensate	113.1	984.1	1,013.3	7,438.1	2,526.9	99.3	96.9	#	3.0	
Crude oil sales	102.1	379.0	530.1	4,094.1	1,390.9	38.2	50.7	271.3	39.9	
Receipts from exports of natural gas condensate, net exports of natural gas	6.1	235.1	271.7	760.8	258.5	23.7	26.0	#	15.5	
Receipts from domestic sales of natural gas condensate (feedstock delivered to petrochemical companies)	0.0	0.0	152.3	840.4	285.5	0.0	14.6	0	0	
Allocation of 3 percent of sales of crude oil, natural gas condensate, and net exports to oil-producing and deprived regions	4.9	43.3	59.3	342.7	116.4	4.4	5.7	#	36.8	
Delivery of crude oil to natural, legal, cooperative, and private entities based on prices on Energy Exchange or in regional markets	0.0	0.0	0.0	1,400.0	475.6	0.0	0.0	0	0	
Adjustments by the CBI ⁴	0.0	326.7	0.0	0.0	0.0	32.9	0.0	0	-100.0	
Receipts from sales of movable and immovable assets	3.6	7.3	32.6	1,084.4	368.4	0.7	3.1	103.6	345.2	
Transfer of unfinished government projects to the private sector	*	0.1	*	*	*	*	*	#	-87.5	
Acquisition of non-financial assets (development expenditures)	586.5	119.3	262.7	4,366.8	1,483.5	N/A	N/A	-79.7	120.2	
Net disposal of non-financial assets	-469.8	872.2	783.2	4,155.6	1,411.8	N/A	N/A	-285.7	-10.2	
Operating and non-financial balance ⁵	-1,311.2	-346.3	-305.4	-2,695.1	-915.6	N/A	N/A	-73.6	-11.8	
Disposal of financial assets	1,383.0	774.0	674.4	4,825.3	1,639.3	N/A	N/A	-44.0	-12.9	
Acquisition of financial assets	71.7	427.8	369.0	2,130.2	723.7	N/A	N/A	496.3	-13.7	
Net disposal of financial assets	1,311.2	346.3	305.4	2,695.1	915.6	N/A	N/A	-73.6	-11.8	

Ratio analysis: (percent)

Revenues to expenses	61.4	75.0	78.5	60.6	60.6
Tax revenue to expenses	46.6	59.5	60.2	51.4	51.4
Other government revenues to expenses	14.8	15.5	18.2	9.2	9.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	51.8	108.4	98.8	87.6	87.6
Tax revenue to sum of expenses and acquisition of non-financial assets	35.8	56.8	56.4	41.1	41.1
Other government revenues to sum of expenses and acquisition of non-financial assets	11.4	14.8	17.1	7.3	7.3
Crude oil sales to sum of expenses and acquisition of non-financial assets	4.0	14.0	12.8	18.8	18.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-51.6	-12.8	-7.4	-12.4	-12.4
Acquisition of non-financial assets to crude oil sales	574.4	31.5	49.6	106.7	106.7
Acquisition of non-financial assets to expenses	30.0	4.6	6.8	25.1	25.1

Source: Treasury General, Ministry of Economic Affairs and Finance

Note: Components may not sum to total because of rounding.

The year 1400 corresponds to 2021/22 (starting on March 21, 2021, and ending on March 20, 2022).

The year 1401 corresponds to 2022/23 (starting on March 21, 2022, and ending on March 20, 2023).

The year 1402 corresponds to 2023/24 (starting on March 21, 2023, and ending on March 19, 2024).

¹ Refers to the performance figures of the 1st-4th months in the Iranian calendar (Farvardin-Tir), covering months March through July in the Gregorian calendar.

² Indicates share in expenses (current).

³ Includes commitments stipulated in annual budget laws, the approvals of the Supreme National Security Council, and Cabinet decisions, which are not included under the "expenses" entry as the Plan and Budget Organization does not allocate resources to them.

⁴ The adjustments by the CBI are performed out of the sales of crude oil invoices in US dollars, the rial equivalent of which is delivered by the CBI to the Treasury General upon the deduction of the shares of the National Development Fund of Iran (NDFI) and National Iranian Oil Company (NIOC) before maturity.

⁵ It is the sum of the operating balance and the net disposal of the non-financial assets.

θ Calculation of percentage change is not possible.

More than 500 percent increase

* Figure is not a significant decimal fraction.

Table 2	Tax Revenue (excluding special revenues) (trillion rials)								
	Performance (Four months) ¹			Approved		Share (percent) (Performance)		Percentage change (Performance)	
	1400	1401	1402	1402 (Whole year)	1402 (Four months)	1401	1402	1401	1402
Corporate tax	250.4	577.0	815.6	2,936.6	997.6	37.6	35.0	130.4	41.4
Public legal entities (provisional)	13.3	68.4	42.3	142.9	48.5	4.5	1.8	412.9	-38.1
Public companies' performance	3.2	20.4	14.4	204.7	69.5	1.3	0.6	#	-29.5
Private legal entities	233.4	487.2	754.3	2,555.5	868.2	31.7	32.3	108.7	54.8
Other ²	0.5	1.0	4.6	33.5	11.4	0.1	0.2	119.1	357.4
Income tax	167.1	245.7	415.4	1,140.1	387.3	16.0	17.8	47.0	69.1
Salary of public sector employees	52.4	54.6	85.7	276.7	94.0	3.6	3.7	4.2	57.0
Salary of private sector employees	44.7	84.3	139.3	353.5	120.1	5.5	6.0	88.6	65.3
Professions	50.3	89.8	164.4	408.8	138.9	5.8	7.1	78.6	83.1
Real estate	4.2	13.2	25.5	90.2	30.7	0.9	1.1	218.2	92.7
Miscellaneous income	15.6	3.7	0.4	8.8	3.0	0.2	*	-76.3	-87.9
Other	0.0	0.1	0.0	2.0	0.7	*	0.0	0	-100.0
Wealth tax	33.2	53.5	100.4	372.9	126.7	3.5	4.3	61.3	87.7
Inheritance tax	3.0	5.6	7.0	32.4	11.0	0.4	0.3	88.1	25.1
Transfer of goodwill	3.2	6.3	10.5	38.2	13.0	0.4	0.4	98.2	66.6
Shares transfer	14.0	22.4	46.4	90.7	30.8	1.5	2.0	59.1	107.8
Property transactions	9.3	13.4	21.3	77.5	26.3	0.9	0.9	44.7	58.8
Stamp duty	3.6	5.2	8.0	36.4	12.4	0.3	0.3	43.1	54.9
Other	0.1	0.6	7.1	97.8	33.2	*	0.3	#	#
Total (direct tax)	450.6	876.1	1,331.4	4,449.6	1,511.6	57.0	57.1	94.4	52.0
Customs duty	56.1	97.3	169.0	1,454.9	494.3	6.3	7.2	73.4	73.7
Import duty of other goods	44.9	95.9	166.4	911.4	309.6	6.2	7.1	113.6	73.5
Motor vehicle import duty	0.1	0.3	0.7	400.0	135.9	*	*	182.5	180.9
Other	11.1	1.1	1.9	143.5	48.8	0.1	0.1	-90.1	70.0
Tax on goods and services	402.5	562.8	831.6	3,040.0	1,032.8	36.6	35.7	39.8	47.8
Sales of oil products	18.5	12.0	6.4	70.5	23.9	0.8	0.3	-35.5	-46.5
Two percent tax on other goods	0.1	4.2	*	0.8	0.3	0.3	*	#	-100.0
Value-added tax	326.4	379.1	597.7	1,884.4	640.2	24.7	25.6	16.1	57.7
Departure tax	1.8	6.6	6.4	34.3	11.7	0.4	0.3	259.2	-3.2
Sales of cigarettes	5.7	4.4	15.7	62.8	21.3	0.3	0.7	-23.7	260.0
Automobile transactions	10.8	18.6	36.9	130.6	44.4	1.2	1.6	71.9	98.0
Vehicle registration	3.4	25.8	38.8	110.7	37.6	1.7	1.7	#	50.2
Other	35.6	112.1	129.6	745.9	253.4	7.3	5.6	214.5	15.7
Total (indirect tax)	458.6	660.0	1,000.6	4,494.9	1,527.1	43.0	42.9	43.9	51.6
Grand total	909.2	1,536.2	2,332.0	8,944.5	3,038.7	100.0	100.0	69.0	51.8

Source: Treasury General, Ministry of Economic Affairs and Finance

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² Includes tax paid by special foundations as well as tax, subject to Article (78), Law on Annexing Articles to Regulation of Government Fiscal Rules, and revenue received from debt settlement of tax paid by merged banks.

0 Calculation of percentage change is not possible. # More than 500 percent increase. * Figure is not a significant decimal fraction.