Government Budget
(excluding special revenues and expenses)

Table 1 (trillion rials)

	Performance (Five months)[1]			Approved		Share (percent) (performance)		Percentage change (performance)	
	1400	1401	1402	1402 (Whole year)	1402 (Five months)	1401	1402	1401	1402
Revenues	**1,494.9**	**2,488.9**	**3,843.5**	**10,540.8**	**4,476.2**	**100.0**	**100.0**	**66.5**	**54.4**
Tax revenue	1,149.9	1,986.5	3,040.0	8,944.5	3,798.4	79.8	79.1	72.8	53.0
Other government revenues	345.0	502.4	803.6	1,596.3	677.9	20.2	20.9	45.6	59.9
Expenses (current)	**2,275.3**	**3,366.2**	**4,933.7**	**17,391.6**	**7,385.5**	**100.0**	**100.0**	**47.9**	**46.6**
National	2,194.3	3,265.8	4,794.2	17,018.2	7,226.9	97.0	97.2	48.8	46.8
Provincial	81.0	100.4	139.5	373.4	158.6	3.0	2.8	24.0	38.9
Revolving fund-provinces' auxiliary fund	**84.6**	**16.0**	**101.1**	**0.0**	**0.0**	**0.5**[2]	**2.0**[2]	**-81.1**	#
Legal payments on budget commitments[3]	**0.0**	**611.6**	**170.0**	**0.0**	**0.0**	**18.2**[2]	**3.4**[2]	θ	**-72.2**
Operating balance	**-865.1**	**-1,504.9**	**-1,361.2**	**-6,850.8**	**-2,909.2**	**N/A**	**N/A**	**74.0**	**-9.5**
Disposal of non-financial assets	**147.7**	**1,476.1**	**1,339.4**	**8,522.5**	**3,619.1**	**100.0**	**100.0**	#	**-9.3**
Receipts from sales of crude oil and natural gas condensate	142.2	1,467.7	1,303.5	7,438.1	3,158.6	99.4	97.3	#	-11.2
Crude oil sales	123.9	452.2	675.4	4,094.1	1,738.6	30.6	50.4	264.8	49.4
Receipts from exports of natural gas condensate, net exports of natural gas	10.1	468.4	362.4	760.8	323.1	31.7	27.1	#	-22.6
Receipts from domestic sales of natural gas condensate (feedstock delivered to petrochemical companies)	0.0	155.5	189.0	840.4	356.9	10.5	14.1	θ	21.6
Allocation of 3 percent of sales of crude oil, natural gas condensate, and net exports to oil-producing and deprived regions	8.2	65.0	76.8	342.7	145.5	4.4	5.7	#	18.2
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	594.5	0.0	0.0	θ	θ
Adjustments by the CBI[4]	0.0	326.7	0.0	0.0	0.0	22.1	0.0	θ	-100.0
Receipts from sales of movable and immovable assets	5.5	8.3	35.9	1,084.4	460.5	0.6	2.7	52.1	332.0
Transfer of unfinished government projects to the private sector	*	0.1	*	*	*	*	*	#	-87.0
Acquisition of non-financial assets (development expenditures)	**647.5**	**210.2**	**381.8**	**4,366.8**	**1,854.4**	**N/A**	**N/A**	**-67.5**	**81.7**
Net disposal of non-financial assets	**-499.8**	**1,265.9**	**957.7**	**4,155.6**	**1,764.7**	**N/A**	**N/A**	**-353.3**	**-24.4**
Operating and non-financial balance[5]	**-1,364.9**	**-239.0**	**-403.5**	**-2,695.1**	**-1,144.5**	**N/A**	**N/A**	**-82.5**	**68.9**
Disposal of financial assets	**1,521.0**	**786.7**	**959.5**	**4,825.3**	**2,049.1**	**N/A**	**N/A**	**-48.3**	**22.0**
Acquisition of financial assets	**156.1**	**547.8**	**556.0**	**2,130.2**	**904.6**	**N/A**	**N/A**	**251.0**	**1.5**
Net disposal of financial assets	**1,364.9**	**239.0**	**403.5**	**2,695.1**	**1,144.5**	**N/A**	**N/A**	**-82.5**	**68.9**

Ratio analysis: (percent)					
Revenues to expenses	**65.7**	**73.9**	**77.9**	**60.6**	**60.6**
Tax revenue to expenses	50.5	59.0	61.6	51.4	51.4
Other government revenues to expenses	15.2	14.9	16.3	9.2	9.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	**56.2**	**110.9**	**97.5**	**87.6**	**87.6**
Tax revenue to sum of expenses and acquisition of non-financial assets	**39.3**	**55.5**	**57.2**	**41.1**	**41.1**
Other government revenues to sum of expenses and acquisition of non-financial assets	**11.8**	**14.0**	**15.1**	**7.3**	**7.3**
Crude oil sales to sum of expenses and acquisition of non-financial assets	**4.2**	**12.6**	**12.7**	**18.8**	**18.8**
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	**-46.7**	**-6.7**	**-7.6**	**-12.4**	**-12.4**
Acquisition of non-financial assets to crude oil sales	**522.6**	**46.5**	**56.5**	**106.7**	**106.7**
Acquisition of non-financial assets to expenses	**28.5**	**6.2**	**7.7**	**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-5th months in the Iranian calendar (Farvardin-Mordad), covering months March through August 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 (Five months) [1]			Approved		Share (percent) (Performance)		Percentage change (Performance)	
	1400	1401	1402	1402 (Whole year)	1402 (Five months)	1401	1402	1401	1402
Corporate tax	**332.7**	**792.8**	**1,112.0**	**2,936.6**	**1,247.0**	**39.9**	**36.6**	**138.3**	**40.3**
Public legal entities (provisional)	19.2	77.6	53.7	142.9	60.7	3.9	1.8	303.0	-30.7
Public companies' performance	6.3	46.7	42.0	204.7	86.9	2.4	1.4	#	-10.1
Private legal entities	306.3	665.2	1,009.8	2,555.5	1,085.2	33.5	33.2	117.2	51.8
Other [2]	0.9	3.3	6.4	33.5	14.2	0.2	0.2	250.2	97.2
Income tax	**249.9**	**317.7**	**572.2**	**1,140.1**	**484.2**	**16.0**	**18.8**	**27.2**	**80.1**
Salary of public sector employees	65.7	71.2	110.4	276.7	117.5	3.6	3.6	8.4	55.0
Salary of private sector employees	56.2	106.7	178.7	353.5	150.1	5.4	5.9	89.9	67.4
Professions	96.8	116.5	216.4	408.8	173.6	5.9	7.1	20.4	85.7
Real estate	5.0	19.3	34.7	90.2	38.3	1.0	1.1	289.2	79.4
Miscellaneous income	26.3	3.8	32.0	8.8	3.7	0.2	1.1	-85.6	#
Other	0.0	0.1	0.0	2.0	0.8	*	0.0	θ	-100.0
Wealth tax	**45.0**	**67.3**	**122.3**	**372.9**	**158.4**	**3.4**	**4.0**	**49.6**	**81.8**
Inheritance tax	3.4	7.2	9.3	32.4	13.7	0.4	0.3	111.4	29.4
Transfer of goodwill	3.7	8.8	13.1	38.2	16.2	0.4	0.4	139.5	49.8
Shares transfer	22.5	25.7	54.7	90.7	38.5	1.3	1.8	14.1	113.4
Property transactions	11.0	17.7	26.8	77.5	32.9	0.9	0.9	60.9	51.4
Stamp duty	4.4	5.9	10.0	36.4	15.4	0.3	0.3	35.8	68.7
Other	0.1	2.0	8.3	97.8	41.5	0.1	0.3	#	308.7
Total (direct tax)	**627.6**	**1,177.8**	**1,806.5**	**4,449.6**	**1,889.5**	**59.3**	**59.4**	**87.7**	**53.4**
Customs duty	**67.0**	**133.1**	**217.2**	**1,454.9**	**617.8**	**6.7**	**7.1**	**98.6**	**63.1**
Import duty of other goods	55.8	131.5	208.8	911.4	387.0	6.6	6.9	135.4	58.9
Motor vehicle import duty	0.1	0.5	3.0	400.0	169.9	*	0.1	412.9	459.8
Other	11.1	1.1	5.4	143.5	60.9	0.1	0.2	-89.7	370.3
Tax on goods and services	**455.2**	**675.5**	**1,016.3**	**3,040.0**	**1,291.0**	**34.0**	**33.4**	**48.4**	**50.5**
Sales of oil products	23.1	12.0	6.4	70.5	29.9	0.6	0.2	-48.2	-46.3
Two percent tax on other goods	0.1	4.2	*	0.8	0.3	0.2	*	#	-100.0
Value-added tax	365.4	471.5	734.5	1,884.4	800.2	23.7	24.2	29.0	55.8
Departure tax	2.9	8.5	8.5	34.3	14.6	0.4	0.3	196.2	0.3
Sales of cigarettes	5.8	5.1	17.5	62.8	26.7	0.3	0.6	-12.6	243.8
Automobile transactions	12.9	26.1	54.2	130.6	55.5	1.3	1.8	102.1	107.5
Vehicle registration	4.8	26.9	46.0	110.7	47.0	1.4	1.5	465.8	70.8
Other	40.2	121.2	149.0	745.9	316.8	6.1	4.9	201.6	23.0
Total (indirect tax)	**522.3**	**808.6**	**1,233.5**	**4,494.9**	**1,908.8**	**40.7**	**40.6**	**54.8**	**52.5**
Grand total	**1,149.9**	**1,986.5**	**3,040.0**	**8,944.5**	**3,798.4**	**100.0**	**100.0**	**72.8**	**53.0**

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).

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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-5th months in the Iranian calendar (Farvardin-Mordad), covering months March through August in the Gregorian calendar.

[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.

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