

Table 1	Government Budget (excluding special revenues and expenses)					(trillion rials)			
	Performance (Six months) ¹			Approved		Share (percent) (performance)		Percentage change (performance)	
	1400	1401	1402	1402 (Whole year)	1402 (Six months)	1401	1402	1401	1402
Revenues	1,951.4	3,107.1	4,685.3	10,540.8	5,371.5	100.0	100.0	59.2	50.8
Tax revenue	1,469.2	2,481.2	3,720.5	8,944.5	4,558.0	79.9	79.4	68.9	49.9
Other government revenues	482.2	625.9	964.8	1,596.3	813.5	20.1	20.6	29.8	54.2
Expenses (current)	3,160.8	4,132.0	5,975.5	17,391.6	8,862.6	100.0	100.0	30.7	44.6
National	3,059.8	4,005.2	5,804.2	17,018.2	8,672.3	96.9	97.1	30.9	44.9
Provincial	101.0	126.8	171.3	373.4	190.3	3.1	2.9	25.5	35.1
Revolving fund-provinces' auxiliary fund	85.6	16.0	104.1	0.0	0.0	0.4²	1.7²	-81.3	#
Legal payments on budget commitments³	0.0	716.1	434.6	0.0	0.0	17.3²	7.3²	0	-39.3
Operating balance	-1,295.0	-1,757.0	-1,828.9	-6,850.8	-3,491.1	N/A	N/A	35.7	4.1
Disposal of non-financial assets	265.3	1,749.8	1,619.5	8,522.5	4,343.0	100.0	100.0	#	-7.4
Receipts from sales of crude oil and natural gas condensate	258.6	1,739.4	1,580.4	7,438.1	3,790.4	99.4	97.6	#	-9.1
Crude oil sales (revaluated at ETS rate)	121.7	570.9	869.3	4,094.1	2,086.3	32.6	53.7	369.2	52.3
Receipts from exports of natural gas condensate, net exports of natural gas	122.7	568.7	400.2	760.8	387.7	32.5	24.7	363.6	-29.6
Receipts from domestic sales of natural gas condensate (feedstock delivered to petrochemical companies)	0.0	194.2	216.9	840.4	428.3	11.1	13.4	0	11.7
Allocation of 3 percent of sales of crude oil, natural gas condensate, and net exports to oil-producing and deprived regions	14.3	78.9	93.9	342.7	174.6	4.5	5.8	453.4	19.1
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	713.4	0.0	0.0	0	0
Adjustments by the CBI ⁴	0.0	326.7	0.0	0.0	0.0	18.7	0.0	0	-100.0
Receipts from sales of movable and immovable assets	6.7	10.4	39.2	1,084.4	552.6	0.6	2.4	53.9	277.6
Transfer of unfinished government projects to the private sector	*	0.1	*	*	*	*	*	#	-83.1
Acquisition of non-financial assets (development expenditures)	666.0	354.0	393.5	4,366.8	2,225.3	N/A	N/A	-46.8	11.1
Net disposal of non-financial assets	-400.6	1,395.8	1,226.0	4,155.6	2,117.7	N/A	N/A	-448.4	-12.2
Operating and non-financial balance⁵	-1,695.7	-361.2	-602.8	-2,695.1	-1,373.4	N/A	N/A	-78.7	66.9
Disposal of financial assets	1,933.4	1,099.2	1,411.3	4,825.3	2,458.9	N/A	N/A	-43.1	28.4
Acquisition of financial assets	237.8	738.0	808.5	2,130.2	1,085.5	N/A	N/A	210.4	9.6
Net disposal of financial assets	1,695.7	361.2	602.8	2,695.1	1,373.4	N/A	N/A	-78.7	66.9

Ratio analysis: (percent)

Revenues to expenses	61.7	75.2	78.4	60.6	60.6
Tax revenue to expenses	46.5	60.0	62.3	51.4	51.4
Other government revenues to expenses	15.3	15.1	16.1	9.2	9.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	57.9	108.3	99.0	87.6	87.6
Tax revenue to sum of expenses and acquisition of non-financial assets	38.4	55.3	58.4	41.1	41.1
Other government revenues to sum of expenses and acquisition of non-financial assets	12.6	14.0	15.1	7.3	7.3
Crude oil sales to sum of expenses and acquisition of non-financial assets	3.2	12.7	13.6	18.8	18.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-44.3	-8.1	-9.5	-12.4	-12.4
Acquisition of non-financial assets to crude oil sales	547.2	62.0	45.3	106.7	106.7
Acquisition of non-financial assets to expenses	21.1	8.6	6.6	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-6th months in the Iranian calendar (Farvardin-Shahrivar), covering months March through September 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 (Six months) ¹			Approved		Share (percent) (Performance)		Percentage change (Performance)		
	1400	1401	1402	1402 (Whole year)	1402 (Six months)	1401	1402	1401	1402	
Corporate tax	458.2	994.9	1,448.1	2,936.6	1,496.4	40.1	38.9	117.1	45.6	
Public legal entities (provisional)	31.3	81.7	69.0	142.9	72.8	3.3	1.9	161.3	-15.6	
Public companies' performance	16.1	74.1	48.9	204.7	104.3	3.0	1.3	359.0	-33.9	
Private legal entities	409.2	835.2	1,323.4	2,555.5	1,302.3	33.7	35.6	104.1	58.4	
Other ²	1.6	3.8	6.7	33.5	17.1	0.2	0.2	138.0	76.6	
Income tax	347.4	405.4	662.9	1,140.1	581.0	16.3	17.8	16.7	63.5	
Salary of public sector employees	94.1	94.9	136.7	276.7	141.0	3.8	3.7	0.9	44.0	
Salary of private sector employees	73.9	134.5	221.0	353.5	180.2	5.4	5.9	81.9	64.4	
Professions	79.8	147.5	264.0	408.8	208.3	5.9	7.1	84.9	78.9	
Real estate	8.3	24.1	40.6	90.2	46.0	1.0	1.1	190.2	68.2	
Miscellaneous income	91.3	4.2	0.6	8.8	4.5	0.2	*	-95.5	-85.6	
Other	0.0	0.2	0.0	2.0	1.0	*	0.0	0	-100.0	
Wealth tax	63.6	84.7	141.5	372.9	190.0	3.4	3.8	33.1	67.1	
Inheritance tax	4.9	9.0	11.4	32.4	16.5	0.4	0.3	83.3	26.0	
Transfer of goodwill	5.1	10.9	15.8	38.2	19.5	0.4	0.4	115.1	45.5	
Shares transfer	33.8	29.7	60.6	90.7	46.2	1.2	1.6	-12.0	104.0	
Property transactions	14.0	22.0	31.9	77.5	39.5	0.9	0.9	56.3	45.5	
Stamp duty	5.7	9.8	12.3	36.4	18.5	0.4	0.3	71.8	25.1	
Other	0.1	3.2	9.4	97.8	49.9	0.1	0.3	#	190.3	
Total (direct tax)	869.3	1,484.9	2,252.4	4,449.6	2,267.5	59.8	60.5	70.8	51.7	
Customs duty	84.0	176.0	278.7	1,454.9	741.4	7.1	7.5	109.5	58.3	
Import duty of other goods	73.0	173.9	268.5	911.4	464.5	7.0	7.2	138.3	54.4	
Motor vehicle import duty	0.2	0.7	4.3	400.0	203.8	*	0.1	391.1	469.2	
Other	10.9	1.4	5.9	143.5	73.1	0.1	0.2	-87.5	332.8	
Tax on goods and services	515.9	820.3	1,189.4	3,040.0	1,549.2	33.1	32.0	59.0	45.0	
Sales of oil products	32.3	19.1	7.2	70.5	35.9	0.8	0.2	-40.8	-62.4	
Two percent tax on other goods	0.1	0.3	0.1	0.8	0.4	*	*	115.8	-68.5	
Value-added tax	406.0	581.7	862.6	1,884.4	960.3	23.4	23.2	43.3	48.3	
Departure tax	4.0	10.9	11.2	34.3	17.5	0.4	0.3	169.4	3.0	
Sales of cigarettes	6.3	5.1	21.3	62.8	32.0	0.2	0.6	-19.2	316.2	
Automobile transactions	15.4	31.6	63.9	130.6	66.5	1.3	1.7	105.7	102.2	
Vehicle registration	6.9	31.6	55.3	110.7	56.4	1.3	1.5	360.1	75.0	
Other	44.9	140.0	167.9	745.9	380.1	5.6	4.5	212.0	19.9	
Total (indirect tax)	599.9	996.3	1,468.1	4,494.9	2,290.6	40.2	39.5	66.1	47.4	
Grand total	1,469.2	2,481.2	3,720.5	8,944.5	4,558.0	100.0	100.0	68.9	49.9	

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.