

Table 1	Government Budget (excluding special revenues and expenses)								(trillion rials)	
	Performance (Seven months) ¹			Approved		Share (percent) (performance)		Percentage change (performance)		
	1400	1401	1402	1402 (Whole year)	1402 (Seven months)	1401	1402	1401	1402	
Revenues	2,383.1	3,631.7	5,532.2	10,540.8	6,237.9	100.0	100.0	52.4	52.3	
Tax revenue	1,757.3	2,919.9	4,432.5	8,944.5	5,293.2	80.4	80.1	66.2	51.8	
Other government revenues	625.7	711.8	1,099.6	1,596.3	944.7	19.6	19.9	13.8	54.5	
Expenses (current)	3,609.3	4,712.2	7,093.1	17,391.6	10,292.0	100.0	100.0	30.6	50.5	
National	3,493.1	4,566.0	6,898.4	17,018.2	10,071.1	96.9	97.3	30.7	51.1	
Provincial	116.1	146.2	194.7	373.4	221.0	3.1	2.7	25.9	33.2	
Revolving fund-provinces' auxiliary fund	87.0	36.4	104.1	0.0	0.0	0.8 ²	1.5 ²	-58.1	185.8	
Legal payments on budget commitments ³	0.0	782.0	421.2	0.0	0.0	16.6 ²	5.9 ²	0	-46.1	
Operating balance	-1,313.2	-1,898.9	-2,086.3	-6,850.8	-4,054.2	N/A	N/A	44.6	9.9	
Disposal of non-financial assets	342.3	2,131.5	1,995.0	8,522.5	5,043.4	100.0	100.0	#	-6.4	
Receipts from sales of crude oil and natural gas condensate	333.0	2,119.2	1,953.3	7,438.1	4,401.7	99.4	97.9	#	-7.8	
Crude oil sales	146.8	775.7	1,141.2	4,094.1	2,422.8	36.4	57.2	428.3	47.1	
Receipts from exports of natural gas condensate, net exports of natural gas	168.4	681.1	431.6	760.8	450.2	32.0	21.6	304.5	-36.6	
Receipts from domestic sales of natural gas condensate (feedstock delivered to petrochemical companies)	0.0	240.6	264.0	840.4	497.3	11.3	13.2	0	9.7	
Allocation of 3 percent of sales of crude oil, natural gas condensate, and net exports to oil-producing and deprived regions	17.7	95.2	116.4	342.7	202.8	4.5	5.8	436.7	22.3	
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	828.5	0.0	0.0	0	0	
Adjustments by the CBI ⁴	0.0	326.7	0.0	0.0	0.0	15.3	0.0	0	-100.0	
Receipts from sales of movable and immovable assets	9.3	12.2	41.7	1,084.4	641.7	0.6	2.1	30.6	243.1	
Transfer of unfinished government projects to the private sector	*	0.1	*	*	*	*	*	151.1	-81.5	
Acquisition of non-financial assets (development expenditures)	690.6	391.6	500.9	4,366.8	2,584.2	N/A	N/A	-43.3	27.9	
Net disposal of non-financial assets	-348.3	1,739.9	1,494.1	4,155.6	2,459.2	N/A	N/A	#	-14.1	
Operating and non-financial balance ⁵	-1,661.5	-159.0	-592.1	-2,695.1	-1,594.9	N/A	N/A	-90.4	272.4	
Disposal of financial assets	1,986.3	977.1	1,558.4	4,825.3	2,855.5	N/A	N/A	-50.8	59.5	
Acquisition of financial assets	324.8	818.1	966.3	2,130.2	1,260.6	N/A	N/A	151.8	18.1	
Net disposal of financial assets	1,661.5	159.0	592.1	2,695.1	1,594.9	N/A	N/A	-90.4	272.4	

Ratio analysis: (percent)

Revenues to expenses	66.0	77.1	78.0	60.6	60.6
Tax revenue to expenses	48.7	62.0	62.5	51.4	51.4
Other government revenues to expenses	17.3	15.1	15.5	9.2	9.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	63.4	112.9	99.1	87.6	87.6
Tax revenue to sum of expenses and acquisition of non-financial assets	40.9	57.2	58.4	41.1	41.1
Other government revenues to sum of expenses and acquisition of non-financial assets	14.6	13.9	14.5	7.3	7.3
Crude oil sales to sum of expenses and acquisition of non-financial assets	3.4	15.2	15.0	18.8	18.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-38.6	-3.1	-7.8	-12.4	-12.4
Acquisition of non-financial assets to crude oil sales	470.3	50.5	43.9	106.7	106.7
Acquisition of non-financial assets to expenses	19.1	8.3	7.1	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-7th months in the Iranian calendar (Farvardin-Mehr), covering months March through October 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.

Ø 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 (Seven months) ¹			Approved		Share (percent) (Performance)		Percentage change (Performance)		
	1400	1401	1402	1402 (Whole year)	1402 (Seven months)	1401	1402	1401	1402	
Corporate tax	591.6	1,127.2	1,651.3	2,936.6	1,737.8	38.6	37.3	90.5	46.5	
Public legal entities (provisional)	33.0	92.2	75.2	142.9	84.6	3.2	1.7	179.7	-18.5	
Public companies' performance	23.2	84.2	90.2	204.7	121.1	2.9	2.0	262.9	7.1	
Private legal entities	526.6	946.5	1,466.3	2555.5	1,512.3	32.4	33.1	79.7	54.9	
Other ²	8.9	4.3	19.7	33.5	19.8	0.1	0.4	-51.2	353.9	
Income tax	314.5	465.9	795.5	1,140.1	674.7	16.0	17.9	48.2	70.7	
Salary of public sector employees	111.4	107.0	167.3	276.7	163.8	3.7	3.8	-3.9	56.3	
Salary of private sector employees	89.6	158.8	259.2	353.5	209.2	5.4	5.8	77.2	63.2	
Professions	94.7	167.5	321.7	408.8	241.9	5.7	7.3	76.9	92.1	
Real estate	11.4	28.2	46.1	90.2	53.4	1.0	1.0	148.7	63.3	
Miscellaneous income	7.4	3.9	1.1	8.8	5.2	0.1	*	-47.6	-70.7	
Other	0.0	0.5	0.0	2.0	1.2	*	0.0	0	-100.0	
Wealth tax	77.9	97.5	159.1	372.9	220.7	3.3	3.6	25.1	63.2	
Inheritance tax	6.1	10.7	13.5	32.4	19.1	0.4	0.3	73.8	26.2	
Transfer of goodwill	6.9	12.7	18.5	38.2	22.6	0.4	0.4	84.2	45.6	
Shares transfer	40.6	32.1	64.4	90.7	53.7	1.1	1.5	-21.1	100.7	
Property transactions	17.0	25.9	37.0	77.5	45.8	0.9	0.8	52.4	42.8	
Stamp duty	7.0	12.4	15.0	36.4	21.5	0.4	0.3	75.9	21.3	
Other	0.1	3.7	10.6	97.8	57.9	0.1	0.2	#	189.4	
Total (direct tax)	984.0	1,690.6	2,605.9	4,449.6	2,633.2	57.9	58.8	71.8	54.1	
Customs duty	99.2	210.9	343.2	1,454.9	861.0	7.2	7.7	112.6	62.7	
Import duty of other goods	87.4	208.5	327.9	911.4	539.4	7.1	7.4	138.7	57.2	
Motor vehicle import duty	0.2	0.8	8.7	400.0	236.7	*	0.2	307.2	#	
Other	11.6	1.5	6.6	143.5	84.9	0.1	0.1	-86.7	323.6	
Tax on goods and services	674.1	1,018.4	1,483.5	3,040.0	1,799.0	34.9	33.5	51.1	45.7	
Sales of oil products	32.3	19.1	7.2	70.5	41.7	0.7	0.2	-40.8	-62.2	
Two percent tax on other goods	0.1	0.3	0.2	0.8	0.5	*	*	114.3	-19.9	
Value-added tax	538.0	755.3	1,031.0	1,884.4	1,115.2	25.9	23.3	40.4	36.5	
Departure tax	5.2	12.6	13.5	34.3	20.3	0.4	0.3	142.2	7.1	
Sales of cigarettes	9.4	6.2	31.2	62.8	37.2	0.2	0.7	-33.8	404.1	
Automobile transactions	13.7	36.8	75.6	130.6	77.3	1.3	1.7	169.0	105.3	
Vehicle registration	10.2	42.8	73.3	110.7	65.5	1.5	1.7	321.0	71.3	
Other	65.3	145.2	251.5	745.9	441.4	5.0	5.7	122.5	73.2	
Total (indirect tax)	773.3	1,229.3	1,826.7	4,494.9	2,660.0	42.1	41.2	59.0	48.6	
Grand total	1,757.3	2,919.9	4,432.5	8,944.5	5,293.2	100.0	100.0	66.2	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.