

Table 1	Government Budget (excluding special revenues and expenses)									
	(trillion rials)									
	Performance (Eleven months) ¹			Approved		Share (percent) (performance)		Percentage change (performance)		
	1400	1401	1402	1402 (Whole year)	1402 (Eleven months)	1401	1402	1401	1402	
Revenues	3,994.6	6,033.6	9,316.5	10,540.8	9,703.3	100.0	100.0	51.0	54.4	
Tax revenue	2,943.8	4,763.4	7,444.1	8,944.5	8,233.9	78.9	79.9	61.8	56.3	
Other government revenues	1,050.8	1,270.2	1,872.4	1,596.3	1,469.5	21.1	20.1	20.9	47.4	
Expenses (current)	5,921.8	8,603.4	12,143.3	17,391.6	16,009.8	100.0	100.0	45.3	41.1	
National	5,732.3	8,353.2	11,804.0	17,018.2	15,666.1	97.1	97.2	45.7	41.3	
Provincial	189.5	250.3	339.4	373.4	343.7	2.9	2.8	32.1	35.6	
Revolving fund-provinces' auxiliary fund	86.2	6.1	114.0	0.0	0.0	0.1 ²	0.9 ²	-92.9	#	
Legal payments on budget commitments ³	0.0	629.3	365.9	0.0	0.0	7.3 ²	3.0 ²	0	-41.9	
Operating balance	-2,013.3	-3,205.2	-3,306.7	-6,850.7	-6,306.4	N/A	N/A	59.2	3.2	
Disposal of non-financial assets	969.3	3,581.4	3,260.2	8,522.5	7,845.3	100.0	100.0	269.5	-9.0	
Receipts from sales of crude oil and natural gas condensate	948.6	3,523.8	3,207.2	7,438.1	6,847.1	98.4	98.4	271.5	-9.0	
Crude oil sales	454.6	1,662.6	1,992.4	4,094.1	3,768.8	46.4	61.1	265.7	19.8	
Receipts from exports of natural gas condensate, net exports of natural gas	379.9	1,002.7	648.7	760.8	700.4	28.0	19.9	163.9	-35.3	
Financing strategic projects in rail and air transport sectors	0.0	0.0	34.1	0.0	0.0	0.0	1.0	0	0	
Receipts from domestic sales of natural gas condensate (feedstock delivered to petrochemical companies)	0.0	351.3	325.9	840.4	773.6	9.8	10.0	0	-7.2	
Allocation of 3 percent of sales of crude oil, natural gas condensate, and net exports to oil-producing and deprived regions	57.7	180.5	196.3	342.7	315.5	5.0	6.0	213.0	8.7	
Excess receipts from exports of crude oil and natural gas condensate	56.4	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	0	
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	9.9	1,400.0	1,288.8	0.0	0.3	0	0	
Adjustments by the CBI ⁴	0.0	326.7	0.0	0.0	0.0	9.1	0.0	0	-100.0	
Receipts from sales of movable and immovable assets	20.6	57.5	52.8	1,084.4	998.2	1.6	1.6	178.9	-8.2	
Transfer of unfinished government projects to the private sector	*	0.2	0.1	*	*	*	*	281.8	-12.8	
Acquisition of non-financial assets (development expenditures)	961.1	1,039.1	1,860.3	4,366.8	4,019.9	N/A	N/A	8.1	79.0	
Net disposal of non-financial assets	8.2	2,542.4	1,399.9	4,155.6	3,825.5	N/A	N/A	#	-44.9	
Operating and non-financial balance ⁵	-2,005.2	-662.9	-1,906.9	-2,695.1	-2,481.0	N/A	N/A	-66.9	187.7	
Disposal of financial assets	2,643.1	1,928.5	3,595.1	4,825.3	4,442.0	N/A	N/A	-27.0	86.4	
Acquisition of financial assets	637.9	1,265.6	1,688.2	2,130.2	1,961.0	N/A	N/A	98.4	33.4	
Net disposal of financial assets	2,005.2	662.9	1,906.9	2,695.1	2,481.0	N/A	N/A	-66.9	187.7	

Ratio analysis: (percent)

Revenues to expenses	67.5	70.1	76.7	60.6	60.6
Tax revenue to expenses	49.7	55.4	61.3	51.4	51.4
Other government revenues to expenses	17.7	14.8	15.4	9.2	9.2
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	72.1	99.7	89.8	87.6	87.6
Tax revenue to sum of expenses and acquisition of non-financial assets	42.8	49.4	53.2	41.1	41.1
Other government revenues to sum of expenses and acquisition of non-financial assets	15.3	13.2	13.4	7.3	7.3
Crude oil sales to sum of expenses and acquisition of non-financial assets	6.6	17.2	14.2	18.8	18.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-29.1	-6.9	-13.6	-12.4	-12.4
Acquisition of non-financial assets to crude oil sales	211.4	62.5	93.4	106.7	106.7
Acquisition of non-financial assets to expenses	16.2	12.1	15.3	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-11th months in the Iranian calendar (Farvardin-Bahman), covering months March through February 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/decrease

* Figure is not a significant decimal fraction.

Table 2	Tax Revenue (excluding special revenues) (trillion rials)								
	Performance (Eleven months) ¹			Approved		Share (percent) (Performance)		Percentage change (Performance)	
	1400	1401	1402	1402 (Whole year)	1402 (Eleven months)	1401	1402	1401	1402
Corporate tax	1,001.3	1,752.9	2,603.7	2,936.6	2,703.2	36.8	35.0	75.1	48.5
Public legal entities (provisional)	65.5	111.5	127.2	142.9	131.5	2.3	1.7	70.2	14.1
Public companies' performance	53.1	97.7	157.2	204.7	188.4	2.1	2.1	83.9	60.8
Private legal entities	864.6	1,529.4	2,295.3	2,555.5	2,352.5	32.1	30.8	76.9	50.1
Other ²	18.1	14.3	24.0	33.5	30.8	0.3	0.3	-21.1	68.0
Income tax	530.7	747.9	1,251.5	1,140.1	1,049.5	15.7	16.8	40.9	67.3
Salary of public sector employees	177.8	198.8	273.9	276.7	254.7	4.2	3.7	11.8	37.8
Salary of private sector employees	146.6	257.9	427.3	353.5	325.5	5.4	5.7	75.9	65.7
Professions	177.0	243.1	472.4	408.8	376.3	5.1	6.3	37.4	94.3
Real estate	21.8	43.3	72.1	90.2	83.1	0.9	1.0	98.6	66.6
Miscellaneous income	7.5	4.1	5.8	8.8	8.1	0.1	0.1	-45.8	42.5
Other	0.0	0.7	0.0	2.0	1.8	*	0.0	0	-100.0
Wealth tax	122.8	167.0	249.6	372.9	343.3	3.5	3.4	36.0	49.5
Inheritance tax	12.7	18.8	23.9	32.4	29.8	0.4	0.3	48.1	27.3
Transfer of goodwill	13.6	23.0	31.3	38.2	35.2	0.5	0.4	68.8	36.3
Shares transfer	56.8	54.1	91.1	90.7	83.5	1.1	1.2	-4.8	68.4
Property transactions	26.2	45.4	60.1	77.5	71.3	1.0	0.8	73.3	32.3
Stamp duty	13.3	20.2	26.8	36.4	33.5	0.4	0.4	52.2	32.5
Other	0.2	5.5	16.5	97.8	90.1	0.1	0.2	#	197.9
Total (direct tax)	1,654.9	2,667.8	4,104.9	4,449.6	4,096.1	56.0	55.1	61.2	53.9
Customs duty	202.9	475.4	726.3	1,454.9	1,339.3	10.0	9.8	134.3	52.8
Import duty of other goods	171.4	472.3	670.2	911.4	839.0	9.9	9.0	175.5	41.9
Motor vehicle import duty	0.3	1.3	23.3	400.0	368.2	*	0.3	313.9	#
Other	31.1	1.8	32.7	143.5	132.1	*	0.4	-94.3	#
Tax on goods and services	1,086.1	1,620.2	2,612.9	3,040.0	2,798.5	34.0	35.1	49.2	61.3
Sales of oil products	48.5	34.6	7.4	70.5	64.9	0.7	0.1	-28.6	-78.7
Two percent tax on other goods	0.2	0.3	0.5	0.8	0.7	*	*	107.7	75.4
Value-added tax	792.2	1,103.3	1,728.8	1,884.4	1,734.7	23.2	23.2	39.3	56.7
Departure tax	10.3	18.5	19.8	34.3	31.6	0.4	0.3	78.6	7.4
Sales of cigarettes	13.0	38.3	52.5	62.8	57.8	0.8	0.7	195.0	37.1
Automobile transactions	15.7	81.3	132.6	130.6	120.2	1.7	1.8	416.3	63.2
Vehicle registration	18.9	60.2	111.6	110.7	101.9	1.3	1.5	219.0	85.3
Other	187.3	283.7	559.6	745.9	686.7	6.0	7.5	51.5	97.3
Total (indirect tax)	1,288.9	2,095.6	3,339.2	4,494.9	4,137.8	44.0	44.9	62.6	59.3
Grand total	2,943.8	4,763.4	7,444.1	8,944.5	8,233.9	100.0	100.0	61.8	56.3

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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¹ Refers to the performance figures of the 1st-11th months in the Iranian calendar (Farvardin-Bahman), covering months March through February 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.

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