

Table 1	Government Budget (excluding special revenues and expenditures)							(trillion rials)
	Four-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Revenues	374.8	421.1	571.2	100.0	100.0	12.3	35.7	
Tax revenue	296.9	348.8	432.2	82.8	75.7	17.5	23.9	
Other government revenues	77.9	72.3	138.9	17.2	24.3	-7.2	92.3	
Expenses (current)	741.3	854.1	863.3	100.0	100.0	15.2	1.1	
National	715.9	822.1	818.9	96.3	94.8	14.8	-0.4	
Provincial	25.4	32.0	44.5	3.7	5.2	25.8	39.2	
Revolving fund-provinces' auxiliary fund	0.0	65.4	70.4	7.7	8.2	0	7.6	
Revolving fund-expenses	44.7	0.0	0.0	0.0	0.0	-100.0	0	
Revolving fund-salary and fringe benefits of employees in provinces	0.0	0.0	0.0	0.0	0.0	0	0	
Operating balance	-411.2	-498.5	-362.6	-	-	21.2	-27.3	
Disposal of non-financial assets	262.0	420.0	197.1	100.0	100.0	60.3	-53.1	
Resources received from sales of crude oil and products	261.0	419.6	196.3	99.9	99.6	60.7	-53.2	
Resources received from crude oil sales	189.4	348.9	130.4	83.1	66.2	84.2	-62.6	
Resources received from exports of oil products and natural gas condensate	55.4	34.1	37.6	8.1	19.1	-38.4	10.2	
Resources received from domestic sales of natural gas condensate	1.0	23.2	13.1	5.5	6.7	#	-43.5	
Allocation of 2 percent of oil and gas export revenues to oil-producing and deprived regions	13.9	13.4	6.3	3.2	3.2	-4.1	-53.1	
Foreign exchange resources received from exports of crude oil and natural gas condensate	1.2	0.0	0.0	0.0	0.0	-100.0	0	
Resources, subject to Paragraph C, Note 1, Budget Law (approved amount in rials)	0.0	0.0	8.9	0.0	4.5	0	0	
Delivery of crude oil to natural, legal, cooperative, and private entities based on prices on Iran Mercantile Exchange or in regional markets	0.0	0.0	0.0	0.0	0.0	0	0	
Exports of energy bearers at prices offered by neighboring countries in border markets	0.0	0.0	0.0	0.0	0.0	0	0	
Resources received from sales of movable and immovable assets	1.0	0.5	0.8	0.1	0.4	-53.2	67.5	
Transfer of unfinished government projects to the private sector	—	—	—	*	*	38.3	283.3	
Acquisition of non-financial assets (development expenditures)	12.8	234.1	241.1	-	-	#	3.0	
Revolving fund-credits for the acquisition of non-financial assets	0.0	0.0	0.0	-	-	0	0	
Net disposal of non-financial assets	249.2	185.9	-44.0	-	-	-25.4	-123.7	
Operating and non-financial balance¹	-161.9	-312.5	-406.6	-	-	93.0	30.1	
Disposal of financial assets	173.9	314.5	449.8	-	-	80.8	43.0	
Acquisition of financial assets	12.0	1.9	43.2	-	-	-83.8	#	
Net disposal of financial assets	161.9	312.5	406.6	-	-	93.0	30.1	

Ratio analysis: (percent)			
Revenues to expenses	50.6	49.3	66.2
Tax revenue to expenses	40.1	40.8	50.1
Other government revenues to expenses	10.5	8.5	16.1
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	84.5	77.3	69.6
Tax revenue to sum of expenses and acquisition of non-financial assets	39.4	32.1	39.1
Other government revenues to sum of expenses and acquisition of non-financial assets	10.3	6.6	12.6
Crude oil sales to sum of expenses and acquisition of non-financial assets	25.1	32.1	11.8
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-21.5	-28.7	-36.8
Acquisition of non-financial assets to crude oil sales	6.8	67.1	184.9
Acquisition of non-financial assets to expenses	1.7	27.4	27.9

Source: Treasury General, Ministry of Economic Affairs and Finance

¹ It is the sum of the operating balance and the net disposal of non-financial assets.

θ Calculation of percentage change is not possible.

More than 1000 percent increase.

* Figure is not a significant decimal fraction.

— Negligible fraction.

Table 2	Tax Revenue (excluding special revenues)							(trillion rials)
	Four-month performance			Share (percent)		Percentage change		
	1396	1397	1398	1397	1398	1397	1398	
Corporate tax	98.0	81.2	94.0	23.3	21.7	-17.1	15.8	
Public legal entities (provisional)	16.0	7.7	7.9	2.2	1.8	-51.7	2.9	
Public companies' performance	17.7	10.9	25.0	3.1	5.8	-38.6	129.5	
Private legal entities	64.2	62.5	61.0	17.9	14.1	-2.6	-2.4	
Taxes to be paid by companies undergoing privatization (provisional)	0.0	0.0	0.0	0.0	0.0	0	0	
Other	—	0.1	0.1	*	*	158.9	-41.9	
Income tax	53.5	59.9	85.4	17.2	19.8	11.9	42.7	
Salary of public sector employees	16.5	17.0	20.3	4.9	4.7	2.5	19.7	
Salary of private sector employees	15.7	17.1	24.2	4.9	5.6	8.6	41.7	
Professions	18.3	21.8	36.0	6.3	8.3	19.0	65.2	
Real estate	2.9	4.0	4.4	1.1	1.0	38.6	11.1	
Miscellaneous income	—	—	0.5	*	0.1	143.1	#	
Other	0.0	0.0	0.0	0.0	0.0	0	0	
Wealth tax	8.4	11.3	19.1	3.3	4.4	35.5	68.6	
Inheritance tax	1.3	1.5	1.7	0.4	0.4	11.7	13.9	
Transfer of goodwill	2.0	3.1	4.1	0.9	1.0	50.1	34.9	
Shares transfer	2.2	2.6	6.4	0.7	1.5	15.4	147.8	
Property transactions	1.7	2.7	3.5	0.8	0.8	62.2	29.1	
Stamp duty	1.1	1.5	3.4	0.4	0.8	37.7	124.0	
Other	—	—	—	*	*	-29.1	304.8	
Total (direct tax)	159.8	152.4	198.6	43.7	45.9	-4.6	30.3	
Customs duty	25.2	50.0	35.7	14.3	8.3	98.3	-28.6	
Import duty of other goods	24.1	41.0	33.2	11.8	7.7	70.3	-19.0	
Motor vehicle import duty	0.9	8.4	2.2	2.4	0.5	#	-74.2	
Import duty paid by executive organizations	0.2	0.0	0.0	0.0	0.0	-100.0	0	
Other	0.0	0.6	0.3	0.2	0.1	0	-45.5	
Tax on goods and services	111.9	146.4	198.0	42.0	45.8	30.8	35.2	
Sales of oil products	17.9	18.9	0.0	5.4	0.0	5.2	-100.0	
Two percent tax on other goods	—	0.4	0.0	0.1	0.0	#	-100.0	
Value-added tax	79.7	92.0	146.5	26.4	33.9	15.4	59.2	
Departure tax	1.1	3.0	3.9	0.9	0.9	177.2	29.5	
Sales of cigarettes	1.7	2.5	3.2	0.7	0.7	42.9	29.5	
Automobile transactions	1.7	2.0	3.4	0.6	0.8	15.8	69.9	
Vehicle registration	4.4	3.8	2.5	1.1	0.6	-13.8	-34.9	
Other	5.3	23.8	38.5	6.8	8.9	347.7	61.5	
Total (indirect tax)	137.1	196.4	233.7	56.3	54.1	43.2	19.0	
Grand total	296.9	348.8	432.2	100.0	100.0	17.5	23.9	

Source: Treasury General, Ministry of Economic Affairs and Finance

0 Calculation of percentage change is not possible.

More than 1000 percent increase.

* Figure is not a significant decimal fraction.

— Negligible fraction.