

Table 1	Government Budget (excluding special revenues and expenses)									
	(trillion rials)									
	Performance (One month) <sup>1</sup>			Approved		Share (percent) (performance)		Percentage change (performance)		
	1398	1399	1400	1400 (Whole year)	1400 (One month)	1399	1400	1399	1400	
<b>Revenues</b>	<b>75.8</b>	<b>85.8</b>	<b>199.0</b>	<b>4,549.0</b>	<b>386.4</b>	<b>100.0</b>	<b>100.0</b>	<b>13.3</b>	<b>131.8</b>	
Tax revenue	61.4	81.9	175.0	3,252.4	276.2	95.4	87.9	33.3	113.6	
Other government revenues	14.3	3.9	24.0	1,296.6	110.1	4.6	12.1	-72.6	509.5	
<b>Expenses (current)</b>	<b>163.4</b>	<b>234.2</b>	<b>379.6</b>	<b>9,189.2</b>	<b>780.4</b>	<b>100.0</b>	<b>100.0</b>	<b>43.3</b>	<b>62.1</b>	
National	154.1	225.2	366.1	8,969.1	761.8	96.2	96.4	46.1	62.6	
Provincial	9.3	9.0	13.5	220.1	18.7	3.8	3.6	-3.1	50.6	
<b>Revolving fund-provinces' auxiliary fund</b>	<b>5.9</b>	<b>75.6</b>	<b>49.5</b>	<b>0.0</b>	<b>0.0</b>	<b>32.3<sup>2</sup></b>	<b>13.0<sup>2</sup></b>	<b>#</b>	<b>-34.5</b>	
<b>Revolving fund-expenses</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	
<b>Revolving fund-salary and fringe benefits of employees in provinces</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	
<b>Operating balance</b>	<b>-93.4</b>	<b>-223.9</b>	<b>-230.2</b>	<b>-4,640.2</b>	<b>-394.1</b>	<b>N/A</b>	<b>N/A</b>	<b>139.6</b>	<b>2.8</b>	
<b>Disposal of non-financial assets</b>	<b>43.1</b>	<b>0.3</b>	<b>0.5</b>	<b>3,955.5</b>	<b>335.9</b>	<b>100.0</b>	<b>100.0</b>	<b>-99.3</b>	<b>73.8</b>	
Receipts from sales of crude oil and natural gas condensate	42.9	0.0	0.0	3,492.7	296.6	0.0	0.0	-100.0	0	
Crude oil sales	27.5	0.0	0.0	1,531.2	130.0	0.0	0.0	-100.0	0	
Receipts from exports of oil products and natural gas condensate, net exports of natural gas	15.5	0.0	0.0	379.9	32.3	0.0	0.0	-100.0	0	
Allocation of 3 percent of crude oil sales to oil-producing and deprived regions	0.0	0.0	0.0	81.6	6.9	0.0	0.0	0	0	
Excess receipts from exports of crude oil and natural gas condensate	0.0	0.0	0.0	600.0	51.0	0.0	0.0	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	900.0	76.4	0.0	0.0	0	0	
Receipts from sales of movable and immovable assets	0.2	0.3	0.5	452.8	38.5	100.0	99.8	71.2	73.5	
Transfer of unfinished government projects to the private sector	*	*	*	10.0	0.8	0.0	0.2	-32.3	#	
<b>Acquisition of non-financial assets (development expenditures)</b>	<b>3.9</b>	<b>1.8</b>	<b>0.0</b>	<b>1,762.6</b>	<b>149.7</b>	<b>N/A</b>	<b>N/A</b>	<b>-55.0</b>	<b>-100.0</b>	
<b>Net disposal of non-financial assets</b>	<b>39.2</b>	<b>-1.5</b>	<b>0.5</b>	<b>2,192.8</b>	<b>186.2</b>	<b>N/A</b>	<b>N/A</b>	<b>-103.8</b>	<b>-136.1</b>	
<b>Operating and non-financial balance<sup>3</sup></b>	<b>-54.3</b>	<b>-225.4</b>	<b>-229.6</b>	<b>-2,447.3</b>	<b>-207.9</b>	<b>N/A</b>	<b>N/A</b>	<b>315.3</b>	<b>1.9</b>	
Disposal of financial assets	54.3	225.4	235.2	4,274.7	363.1	N/A	N/A	315.3	4.4	
Acquisition of financial assets	0.0	0.0	5.6	1,827.4	155.2	N/A	N/A	0	0	
<b>Net disposal of financial assets</b>	<b>54.3</b>	<b>225.4</b>	<b>229.6</b>	<b>2,447.3</b>	<b>207.9</b>	<b>N/A</b>	<b>N/A</b>	<b>315.3</b>	<b>1.9</b>	

Ratio analysis: (percent)

<b>Revenues to expenses</b>	<b>46.4</b>	<b>36.7</b>	<b>52.4</b>	<b>49.5</b>	<b>49.5</b>
Tax revenue to expenses	37.6	35.0	46.1	35.4	35.4
Other government revenues to expenses	8.8	1.7	6.3	14.1	14.1
<b>Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets</b>	<b>71.1</b>	<b>36.5</b>	<b>52.6</b>	<b>77.7</b>	<b>77.7</b>
Tax revenue to sum of expenses and acquisition of non-financial assets	36.7	34.7	46.1	29.7	29.7
Other government revenues to sum of expenses and acquisition of non-financial assets	8.6	1.7	6.3	11.8	11.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	16.4	0.0	0.0	14.0	14.0
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-32.4	-95.5	-60.5	-22.3	-22.3
<b>Acquisition of non-financial assets to crude oil sales</b>	<b>14.4</b>	<b>0</b>	<b>0</b>	<b>115.1</b>	<b>115.1</b>
<b>Acquisition of non-financial assets to expenses</b>	<b>2.4</b>	<b>0.8</b>	<b>0.0</b>	<b>19.2</b>	<b>19.2</b>

Source: Treasury General, Ministry of Economic Affairs and Finance

Note: Components may not sum to total because of rounding.

The year 1398 corresponds to 2019/20 (starting on March 21, 2019, and ending on March 19, 2020).

The year 1399 corresponds to 2020/21 (starting on March 20, 2020, and ending on March 20, 2021).

The year 1400 corresponds to 2021/22 (starting on March 21, 2021, and ending on March 20, 2022).

<sup>1</sup> Refers to the performance figures of the first month in the Iranian calendar (Farvardin), covering months March and April in the Gregorian calendar.

<sup>2</sup> Indicates share in expenses (current).

<sup>3</sup> It is the sum of the operating balance and the net disposal of the non-financial assets.

0 Calculation (of percentage change) is not possible.

# More than 1000 percent increase

\* Figure is not a significant decimal fraction.

Table 2	Tax Revenue (excluding special revenues)									(trillion rials)
	Performance (One month) <sup>1</sup>			Approved		Share (percent) (Performance)		Percentage change (Performance)		
	1398	1399	1400	1400 (Whole year)	1400 (One month)	1399	1400	1399	1400	
<b>Corporate tax</b>	<b>2.8</b>	<b>15.0</b>	<b>50.8</b>	<b>592.1</b>	<b>50.3</b>	<b>18.4</b>	<b>29.0</b>	<b>441.1</b>	<b>237.4</b>	
Public legal entities (provisional)	0.8	1.1	0.5	72.1	6.1	1.3	0.3	29.7	-53.9	
Public companies' performance	3.4	0.7	0.2	40.9	3.5	0.9	0.1	-78.9	-67.1	
Private legal entities	-1.5	13.2	50.0	456.1	38.7	16.1	28.6	-970.6	280.0	
Other	0.02	0.08	0.03	23.1	2.0	0.1	0.0	363.8	-55.0	
<b>Income tax</b>	<b>15.0</b>	<b>27.5</b>	<b>42.8</b>	<b>542.5</b>	<b>46.1</b>	<b>33.5</b>	<b>24.4</b>	<b>83.4</b>	<b>55.7</b>	
Salary of public sector employees	4.1	7.7	9.9	168.9	14.3	9.4	5.6	86.0	27.8	
Salary of private sector employees	5.9	5.8	10.4	155.5	13.2	7.1	5.9	-0.3	77.5	
Professions	2.2	2.3	20.7	170.0	14.4	2.7	11.8	0.7	817.1	
Real estate	2.7	0.7	0.5	46.0	3.9	0.8	0.3	-75.2	-26.7	
Miscellaneous income	*	11.0	1.4	0.1	0.0	13.4	0.8	#	-87.3	
Tax exemption	0.0	0.0	0.0	2.0	0.2	0.0	0.0	0	0	
<b>Wealth tax</b>	<b>1.7</b>	<b>6.1</b>	<b>6.3</b>	<b>342.3</b>	<b>29.1</b>	<b>7.4</b>	<b>3.6</b>	<b>251.6</b>	<b>2.9</b>	
Inheritance tax	0.3	0.2	0.4	10.0	0.8	0.2	0.2	-36.3	123.2	
Transfer of goodwill	0.6	0.3	0.4	23.1	2.0	0.4	0.3	-47.8	44.8	
Shares transfer	0.2	5.1	4.1	169.5	14.4	6.2	2.3	#	-20.2	
Property transactions	0.4	0.2	1.2	23.1	2.0	0.3	0.7	-44.7	434.8	
Stamp duty	0.3	0.3	0.2	23.4	2.0	0.4	0.1	17.5	-26.0	
Other	*	*	*	93.3	7.9	0.0	0.0	-51.0	20.6	
<b>Total (direct tax)</b>	<b>19.5</b>	<b>48.6</b>	<b>99.8</b>	<b>1,476.9</b>	<b>125.4</b>	<b>59.3</b>	<b>57.0</b>	<b>149.4</b>	<b>105.3</b>	
<b>Customs duty</b>	<b>4.8</b>	<b>6.0</b>	<b>9.0</b>	<b>546.0</b>	<b>46.4</b>	<b>7.4</b>	<b>5.1</b>	<b>26.3</b>	<b>48.9</b>	
Import duty of other goods	4.8	6.0	8.9	373.8	31.7	7.4	5.1	26.9	48.2	
Motor vehicle import duty	0.03	0.02	0.1	82.8	7.0	0.0	0.0	-50.0	288.9	
Import duty paid by executive organizations	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0	0	
Other	0.0	*	0.0	89.0	7.6	0.0	0.0	0	-100.0	
<b>Tax on goods and services</b>	<b>37.2</b>	<b>27.3</b>	<b>66.2</b>	<b>1,229.5</b>	<b>104.4</b>	<b>33.3</b>	<b>37.8</b>	<b>-26.6</b>	<b>142.8</b>	
Sales of oil products	0.0	3.4	4.6	60.0	5.1	4.2	2.6	0	33.3	
Two percent tax on other goods	0.0	*	0.1	0.0	0.0	0.0	0.0	0	#	
Value-added tax	21.4	16.7	49.1	883.0	75.0	20.4	28.1	-22.0	194.5	
Departure tax	1.1	0.01	0.2	1.1	0.1	0.0	0.1	-99.0	#	
Sales of cigarettes	1.5	1.6	0.1	12.2	1.0	1.9	0.0	3.3	-96.2	
Automobile transactions	0.5	0.3	1.2	24.1	2.0	0.4	0.7	-38.0	265.4	
Vehicle registration	0.4	0.2	0.6	8.8	0.7	0.2	0.4	-60.8	298.3	
Other	12.2	5.1	10.3	240.2	20.4	6.2	5.9	-58.4	102.5	
<b>Total (indirect tax)</b>	<b>41.9</b>	<b>33.3</b>	<b>75.2</b>	<b>1,775.5</b>	<b>150.8</b>	<b>40.7</b>	<b>43.0</b>	<b>-20.6</b>	<b>125.7</b>	
<b>Grand total</b>	<b>61.4</b>	<b>81.9</b>	<b>175.0</b>	<b>3,252.4</b>	<b>276.2</b>	<b>100.0</b>	<b>100.0</b>	<b>33.3</b>	<b>113.6</b>	

Source: Treasury General, Ministry of Economic Affairs and Finance

Note: Components may not sum to total because of rounding.

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