

Table 1	Government Budget (excluding special revenues and expenses)									
	(trillion rials)									
	Performance (Two months) ¹			Approved		Share (percent) (performance)		Percentage change (performance)		
	1398	1399	1400	1400 (Whole year)	1400 (Two months)	1399	1400	1399	1400	
Revenues	204.8	269.4	495.8	4,549.0	772.7	100.0	100.0	31.6	84.1	
Tax revenue	167.3	213.3	413.4	3,252.4	552.5	79.2	83.4	27.5	93.8	
Other government revenues	37.4	56.0	82.4	1,296.6	220.2	20.8	16.6	49.8	47.1	
Expenses (current)	391.2	514.6	829.9	9,189.2	1,560.9	100.0	100.0	31.5	61.3	
National	375.2	493.6	803.6	8,969.1	1,523.5	95.9	96.8	31.5	62.8	
Provincial	15.9	21.0	26.3	220.1	37.4	4.1	3.2	31.7	25.3	
Revolving fund-provinces' auxiliary fund	58.5	80.2	89.3	0.0	0.0	15.6²	10.8²	37.2	11.3	
Operating balance	-244.9	-325.4	-423.4	-4,640.2	-788.2	N/A	N/A	32.9	30.1	
Disposal of non-financial assets	134.8	7.1	15.9	3,955.5	671.9	100.0	100.0	-94.8	125.3	
Receipts from sales of crude oil and natural gas condensate	134.3	6.5	15.0	3,492.7	593.3	91.8	94.3	-95.2	131.4	
Crude oil sales	83.6	6.5	14.4	1,531.2	260.1	91.8	90.5	-92.2	122.1	
Receipts from exports of oil products and natural gas condensate, net exports of natural gas	37.6	0.0	0.0	379.9	64.5	0.0	0.0	-100.0	0	
Receipts from domestic sales of natural gas condensate	13.1	0.0	0.0	0.0	0.0	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	0.6	81.6	13.9	0.0	3.8	0	0	
Excess receipts from exports of crude oil and natural gas condensate	0.0	0.0	0.0	600.0	101.9	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	152.9	0.0	0.0	0	0	
Receipts from sales of movable and immovable assets	0.5	0.6	0.9	452.8	76.9	8.2	5.7	18.8	56.5	
Transfer of unfinished government projects to the private sector	*	*	*	10.0	1.7	*	*	-87.7	425.4	
Acquisition of non-financial assets (development expenditures)	12.5	4.8	38.5	1,762.6	299.4	N/A	N/A	-61.6	704.0	
Net disposal of non-financial assets	122.3	2.3	-22.6	2,192.8	372.5	N/A	N/A	-98.1	#	
Operating and non-financial balance³	-122.6	-323.1	-446.0	-2,447.3	-415.7	N/A	N/A	163.6	38.0	
Disposal of financial assets	127.9	329.4	461.4	4,274.7	726.1	N/A	N/A	157.4	40.1	
Acquisition of financial assets	5.4	6.2	15.4	1,827.4	310.4	N/A	N/A	15.7	148.1	
Net disposal of financial assets	122.6	323.1	446.0	2,447.3	415.7	N/A	N/A	163.6	38.0	

Ratio analysis: (percent)

Revenues to expenses	52.3	52.3	59.7	49.5	49.5
Tax revenue to expenses	42.8	41.5	49.8	35.4	35.4
Other government revenues to expenses	9.6	10.9	9.9	14.1	14.1
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	84.1	53.2	58.9	77.7	77.7
Tax revenue to sum of expenses and acquisition of non-financial assets	41.5	41.1	47.6	29.7	29.7
Other government revenues to sum of expenses and acquisition of non-financial assets	9.3	10.8	9.5	11.8	11.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	20.7	1.2	1.7	14.0	14.0
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-30.4	-62.2	-51.4	-22.3	-22.3
Acquisition of non-financial assets to crude oil sales	14.9	73.8	267.2	115.1	115.1
Acquisition of non-financial assets to expenses	3.2	0.9	4.6	19.2	19.2

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).

¹ Refers to the performance figures of the first and second months in the Iranian calendar (Farvardin and Ordibehesht), covering months March-May in the Gregorian calendar.

² Indicates share in expenses (current).

³ 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 1000 percent change

* Figure is not a significant decimal fraction.

Table 2	Tax Revenue (excluding special revenues)									
	(trillion rials)									
	Performance (Two months) ¹			Approved		Share (percent) (Performance)		Percentage change (Performance)		
	1398	1399	1400	1400 (Whole year)	1400 (Two months)	1399	1400	1399	1400	
Corporate tax	29.3	41.2	99.9	592.1	100.6	19.3	24.2	40.9	142.2	
Public legal entities (provisional)	4.9	1.5	2.7	72.1	12.3	0.7	0.7	-68.7	77.5	
Public companies' performance	5.8	2.5	0.4	40.9	6.9	1.2	0.1	-57.0	-83.6	
Private legal entities	18.5	36.8	96.7	456.1	77.5	17.3	23.4	98.8	162.4	
Other	*	0.4	0.1	23.1	3.9	0.2	*	#	-78.3	
Income tax	33.2	57.9	95.8	542.5	92.1	27.1	23.2	74.5	65.5	
Salary of public sector employees	8.9	16.8	23.1	168.9	28.7	7.9	5.6	88.2	37.8	
Salary of private sector employees	11.6	14.6	21.5	155.5	26.4	6.8	5.2	25.7	47.8	
Professions	6.8	9.0	39.7	170.0	28.9	4.2	9.6	32.0	342.6	
Real estate	1.7	1.7	1.6	46.0	7.8	0.8	0.4	1.6	-6.6	
Miscellaneous income	4.2	15.8	9.8	0.1	*	7.4	2.4	280.4	-38.3	
Other	0.0	0.0	0.0	2.0	0.3	0.0	0.0	0	0	
Wealth tax	7.5	27.9	12.9	342.3	58.1	13.1	3.1	270.5	-53.9	
Inheritance tax	0.7	0.7	1.0	10.0	1.7	0.3	0.2	-4.5	46.7	
Transfer of goodwill	1.8	1.6	1.2	23.1	3.9	0.8	0.3	-9.6	-24.7	
Shares transfer	2.5	22.8	5.7	169.5	28.8	10.7	1.4	804.0	-74.9	
Property transactions	1.3	1.1	3.6	23.1	3.9	0.5	0.9	-20.6	242.9	
Stamp duty	1.2	1.7	1.3	23.4	4.0	0.8	0.3	48.7	-24.9	
Other	*	*	*	93.3	15.8	*	*	-39.6	209.0	
Total (direct tax)	70.0	127.1	208.6	1,476.9	250.9	59.6	50.5	81.6	64.1	
Customs duty	16.5	15.2	20.7	546.0	92.7	7.1	5.0	-8.3	36.7	
Import duty of other goods	15.5	15.0	20.5	373.8	63.5	7.0	5.0	-3.1	36.8	
Motor vehicle import duty	0.8	0.2	0.1	82.8	14.1	0.1	*	-76.5	-63.2	
Import duty paid by executive organizations	0.0	0.0	0.0	0.5	0.1	0.0	0.0	0	0	
Other	0.3	*	0.2	89.0	15.1	*	*	-100.6	#	
Tax on goods and services	80.8	71.1	184.1	1,229.5	208.8	33.3	44.5	-12.0	158.9	
Sales of oil products	0.0	3.4	9.6	60.0	10.2	1.6	2.3	0	181.9	
Two percent tax on other goods	0.0	*	0.2	*	0.0	*	0.1	0	#	
Value-added tax	57.6	56.8	151.2	883.0	150.0	26.6	36.6	-1.2	165.9	
Departure tax	1.8	*	0.5	1.1	0.2	*	0.1	-98.9	#	
Sales of cigarettes	1.6	1.7	2.7	12.2	2.1	0.8	0.7	6.0	64.7	
Automobile transactions	1.7	1.9	3.2	24.1	4.1	0.9	0.8	14.6	63.7	
Vehicle registration	1.2	0.8	1.5	8.8	1.5	0.4	0.4	-39.2	100.1	
Other	17.0	6.5	15.2	240.2	40.8	3.0	3.7	-61.8	133.8	
Total (indirect tax)	97.4	86.3	204.8	1,775.5	301.6	40.4	49.5	-11.4	137.4	
Grand total	167.3	213.3	413.4	3,252.4	552.5	100.0	100.0	27.5	93.8	

Source: Treasury General, Ministry of Economic Affairs and Finance

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