

Table 1	Government Budget (excluding special revenues and expenses)									
	(trillion rials)									
	Performance (Four months) <sup>1</sup>			Approved		Share (percent) (performance)		Percentage change (performance)		
	1398	1399	1400	1400 (Whole year)	1400 (Four months)	1399	1400	1399	1400	
<b>Revenues</b>	<b>571.2</b>	<b>671.4</b>	<b>1,198.0</b>	<b>4,549.0</b>	<b>1,545.4</b>	<b>100.0</b>	<b>100.0</b>	<b>17.5</b>	<b>78.4</b>	
Tax revenue	432.2	545.5	909.2	3,252.4	1,104.9	81.2	75.9	26.2	66.7	
Other government revenues	138.9	125.9	288.8	1,296.6	440.5	18.8	24.1	-9.4	129.4	
<b>Expenses (current)</b>	<b>863.3</b>	<b>1,180.7</b>	<b>1,952.8</b>	<b>9,189.2</b>	<b>3,121.8</b>	<b>100.0</b>	<b>100.0</b>	<b>36.8</b>	<b>65.4</b>	
National	818.9	1,133.7	1,889.6	8,969.1	3,047.0	96.0	96.8	38.5	66.7	
Provincial	44.5	47.0	63.1	220.1	74.8	4.0	3.2	5.6	34.5	
<b>Revolving fund-provinces' auxiliary fund</b>	<b>70.4</b>	<b>84.7</b>	<b>86.7</b>	<b>0.0</b>	<b>0.0</b>	<b>7.2</b> <sup>2</sup>	<b>4.4</b> <sup>2</sup>	<b>20.4</b>	<b>2.3</b>	
<b>Operating balance</b>	<b>-362.6</b>	<b>-594.1</b>	<b>-841.4</b>	<b>-4,640.2</b>	<b>-1,576.4</b>	<b>N/A</b>	<b>N/A</b>	<b>63.8</b>	<b>41.6</b>	
<b>Disposal of non-financial assets</b>	<b>197.1</b>	<b>23.1</b>	<b>116.7</b>	<b>3,955.5</b>	<b>1,343.8</b>	<b>100.0</b>	<b>100.0</b>	<b>-88.3</b>	<b>405.0</b>	
Receipts from sales of crude oil and natural gas condensate	196.3	21.0	113.1	3,492.7	1,186.6	91.0	96.9	-89.3	438.0	
Crude oil sales	130.4	20.4	102.1	1,531.2	520.2	88.4	87.4	-84.3	399.3	
Receipts from exports of natural gas condensate, net exports of natural gas	37.6	0.0	6.1	379.9	129.1	0.0	5.3	-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	6.3	0.6	4.9	81.6	27.7	2.5	4.2	-90.7	#	
Excess receipts from exports of crude oil and natural gas condensate	0.0	0.0	0.0	600.0	203.8	0.0	0.0	0	0	
Resources, subject to Paragraph (C), Note (1), Budget Laws	8.9	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 Iran Mercantile Exchange or in regional markets	0.0	0.0	0.0	900.0	305.8	0.0	0.0	0	0	
Receipts from sales of movable and immovable assets	0.8	2.1	3.6	452.8	153.8	9.0	3.1	166.5	72.5	
Transfer of unfinished government projects to the private sector	*	*	*	10.0	3.4	*	*	-96.0	#	
<b>Acquisition of non-financial assets (development expenditures)</b>	<b>241.1</b>	<b>214.1</b>	<b>586.5</b>	<b>1,762.6</b>	<b>598.8</b>	<b>N/A</b>	<b>N/A</b>	<b>-11.2</b>	<b>173.9</b>	
<b>Net disposal of non-financial assets</b>	<b>-44.0</b>	<b>-191.0</b>	<b>-469.8</b>	<b>2,192.8</b>	<b>745.0</b>	<b>N/A</b>	<b>N/A</b>	<b>334.3</b>	<b>146.0</b>	
<b>Operating and non-financial balance<sup>3</sup></b>	<b>-406.6</b>	<b>-785.1</b>	<b>-1,311.2</b>	<b>-2,447.3</b>	<b>-831.4</b>	<b>N/A</b>	<b>N/A</b>	<b>93.1</b>	<b>67.0</b>	
Disposal of financial assets	449.8	873.5	1,383.0	4,274.7	1,452.2	N/A	N/A	94.2	58.3	
Acquisition of financial assets	43.2	88.4	71.7	1,827.4	620.8	N/A	N/A	104.6	-18.8	
<b>Net disposal of financial assets</b>	<b>406.6</b>	<b>785.1</b>	<b>1,311.2</b>	<b>2,447.3</b>	<b>831.4</b>	<b>N/A</b>	<b>N/A</b>	<b>93.1</b>	<b>67.0</b>	

Ratio analysis: (percent)

<b>Revenues to expenses</b>	<b>66.2</b>	<b>56.9</b>	<b>61.4</b>	<b>49.5</b>	<b>49.5</b>
Tax revenue to expenses	50.1	46.2	46.6	35.4	35.4
Other government revenues to expenses	16.1	10.7	14.8	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>69.6</b>	<b>49.8</b>	<b>51.8</b>	<b>77.7</b>	<b>77.7</b>
Tax revenue to sum of expenses and acquisition of non-financial assets	39.1	39.1	35.8	29.7	29.7
Other government revenues to sum of expenses and acquisition of non-financial assets	12.6	9.0	11.4	11.8	11.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	11.8	1.5	4.0	14.0	14.0
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-36.8	-56.3	-51.6	-22.3	-22.3
<b>Acquisition of non-financial assets to crude oil sales</b>	<b>184.9</b>	<b>#</b>	<b>#</b>	<b>115.1</b>	<b>115.1</b>
<b>Acquisition of non-financial assets to expenses</b>	<b>27.9</b>	<b>18.1</b>	<b>30.0</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 1<sup>st</sup>-4<sup>th</sup> months in the Iranian calendar (Farvardin-Tir), covering months March-July 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.

∅ 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 (Four months) <sup>1</sup>			Approved		Share (percent) (Performance)		Percentage change (Performance)		
	1398	1399	1400	1400 (Whole year)	1400 (Four months)	1399	1400	1399	1400	
<b>Corporate tax</b>	<b>94.0</b>	<b>122.8</b>	<b>250.4</b>	<b>592.1</b>	<b>201.2</b>	<b>22.5</b>	<b>27.5</b>	<b>30.7</b>	<b>103.8</b>	
Public legal entities (provisional)	7.9	4.9	13.3	72.1	24.5	0.9	1.5	-38.2	171.6	
Public companies' performance	25.0	14.1	3.2	40.9	13.9	2.6	0.3	-43.6	-77.6	
Private legal entities	61.0	103.1	233.4	456.1	154.9	18.9	25.7	69.0	126.5	
Other	0.1	0.8	0.5	23.1	7.8	0.1	0.1	#	-39.2	
<b>Income tax</b>	<b>85.4</b>	<b>124.7</b>	<b>167.1</b>	<b>542.5</b>	<b>184.3</b>	<b>22.9</b>	<b>18.4</b>	<b>46.0</b>	<b>34.0</b>	
Salary of public sector employees	20.3	35.6	52.4	168.9	57.4	6.5	5.8	75.5	47.0	
Salary of private sector employees	24.2	30.3	44.7	155.5	52.8	5.6	4.9	25.4	47.4	
Professions	36.0	27.9	50.3	170.0	57.8	5.1	5.5	-22.4	80.0	
Real estate	4.4	4.1	4.2	46.0	15.6	0.7	0.5	-8.4	2.1	
Miscellaneous income	0.5	26.8	15.6	0.1	*	4.9	1.7	#	-41.6	
Other	0.0	0.0	0.0	2.0	0.7	0.0	0.0	0	0	
<b>Wealth tax</b>	<b>19.1</b>	<b>70.3</b>	<b>33.2</b>	<b>342.3</b>	<b>116.3</b>	<b>12.9</b>	<b>3.6</b>	<b>267.6</b>	<b>-52.8</b>	
Inheritance tax	1.7	2.0	3.0	10.0	3.4	0.4	0.3	19.3	49.0	
Transfer of goodwill	4.1	5.3	3.2	23.1	7.8	1.0	0.3	28.8	-40.3	
Shares transfer	6.4	53.2	14.0	169.5	57.6	9.8	1.5	#	-73.6	
Property transactions	3.5	4.0	9.3	23.1	7.8	0.7	1.0	13.7	132.8	
Stamp duty	3.4	5.7	3.6	23.4	7.9	1.0	0.4	67.5	-36.2	
Other	*	0.1	0.1	93.3	31.7	*	*	345.9	-43.0	
<b>Total (direct tax)</b>	<b>198.6</b>	<b>317.8</b>	<b>450.6</b>	<b>1,476.9</b>	<b>501.7</b>	<b>58.3</b>	<b>49.6</b>	<b>60.1</b>	<b>41.8</b>	
<b>Customs duty</b>	<b>35.7</b>	<b>33.1</b>	<b>56.1</b>	<b>546.0</b>	<b>185.5</b>	<b>6.1</b>	<b>6.2</b>	<b>-7.2</b>	<b>69.4</b>	
Import duty of other goods	33.2	32.7	44.9	373.8	127.0	6.0	4.9	-1.4	37.1	
Motor vehicle import duty	2.2	0.3	0.1	82.8	28.1	*	*	-88.0	-63.9	
Import duty paid by executive organizations	0.0	0.1	0.2	0.5	0.2	*	*	0	50.0	
Other	0.3	*	10.9	89.0	30.2	*	1.2	-100.6	#	
<b>Tax on goods and services</b>	<b>198.0</b>	<b>194.5</b>	<b>402.5</b>	<b>1,229.5</b>	<b>417.7</b>	<b>35.7</b>	<b>44.3</b>	<b>-1.7</b>	<b>106.9</b>	
Sales of oil products	0.0	20.7	18.5	60.0	20.4	3.8	2.0	0	-10.3	
Two percent tax on other goods	0.0	*	0.1	*	*	*	*	0	#	
Value-added tax	146.5	139.6	326.4	883.0	300.0	25.6	35.9	-4.7	133.7	
Departure tax	3.9	0.1	1.8	1.1	0.4	*	0.2	-97.5	#	
Sales of cigarettes	3.2	3.3	5.7	12.2	4.1	0.6	0.6	1.9	74.4	
Automobile transactions	3.4	5.4	10.8	24.1	8.2	1.0	1.2	58.7	100.5	
Vehicle registration	2.5	1.9	3.4	8.8	3.0	0.3	0.4	-23.9	80.7	
Other	38.5	23.5	35.6	240.2	81.6	4.3	3.9	-38.8	51.4	
<b>Total (indirect tax)</b>	<b>233.7</b>	<b>227.6</b>	<b>458.6</b>	<b>1,775.5</b>	<b>603.2</b>	<b>41.7</b>	<b>50.4</b>	<b>-2.6</b>	<b>101.4</b>	
<b>Grand total</b>	<b>432.2</b>	<b>545.5</b>	<b>909.2</b>	<b>3,252.4</b>	<b>1,104.9</b>	<b>100.0</b>	<b>100.0</b>	<b>26.2</b>	<b>66.7</b>	

Source: Treasury General, Ministry of Economic Affairs and Finance

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

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