

Table 1	Government Budget (excluding special revenues and expenses)									(trillion rials)
	Performance (Five months) ¹			Approved		Share (percent) (performance)		Percentage change (performance)		
	1398	1399	1400	1400 (Whole year)	1400 (Five months)	1399	1400	1399	1400	
Revenues	744.8	875.6	1,494.9	4,549.0	1,931.8	100.0	100.0	17.6	70.7	
Tax revenue	577.2	708.0	1,149.9	3,252.4	1,381.1	80.9	76.9	22.7	62.4	
Other government revenues	167.6	167.6	345.0	1,296.6	550.6	19.1	23.1	*	105.9	
Expenses (current)	1,140.1	1,542.2	2,275.3	9,189.2	3,902.2	100.0	100.0	35.3	47.5	
National	1,085.2	1,484.4	2,194.3	8,969.1	3,808.8	96.3	96.4	36.8	47.8	
Provincial	54.9	57.8	81.0	220.1	93.5	3.7	3.6	5.2	40.2	
Revolving fund-provinces' auxiliary fund	69.8	155.6	84.6	0.0	0.0	10.1²	3.7²	122.9	-45.6	
Operating balance	-465.1	-822.2	-865.1	-4,640.2	-1,970.5	N/A	N/A	76.8	5.2	
Disposal of non-financial assets	199.1	51.6	147.7	3,955.5	1,679.7	100.0	100.0	-74.1	186.4	
Receipts from sales of crude oil and natural gas condensate	198.0	48.3	142.2	3,492.7	1,483.2	93.7	96.3	-75.6	194.3	
Crude oil sales	132.1	45.2	123.9	1,531.2	650.2	87.7	83.9	-65.7	174.0	
Receipts from exports of natural gas condensate, net exports of natural gas	37.6	0.0	10.1	379.9	161.3	0.0	6.8	-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	3.1	8.2	81.6	34.7	6.0	5.6	-50.8	166.3	
Excess receipts from exports of crude oil and natural gas condensate	0.0	0.0	0.0	600.0	254.8	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	382.2	0.0	0.0	0	0	
Receipts from sales of movable and immovable assets	1.1	3.2	5.5	452.8	192.3	6.3	3.7	201.3	68.3	
Transfer of unfinished government projects to the private sector	*	*	*	10.0	4.2	*	*	-95.2	#	
Acquisition of non-financial assets (development expenditures)	296.3	292.3	647.5	1,762.6	748.5	N/A	N/A	-1.4	121.5	
Net disposal of non-financial assets	-97.3	-240.7	-499.8	2,192.8	931.2	N/A	N/A	147.5	107.6	
Operating and non-financial balance³	-562.4	-1,062.9	-1,364.9	-2,447.3	-1,039.3	N/A	N/A	89.0	28.4	
Disposal of financial assets	643.0	1,211.6	1,521.0	4,274.7	1,815.3	N/A	N/A	88.4	25.5	
Acquisition of financial assets	80.6	148.7	156.1	1,827.4	776.0	N/A	N/A	84.4	5.0	
Net disposal of financial assets	562.4	1,062.9	1,364.9	2,447.3	1,039.3	N/A	N/A	89.0	28.4	

Ratio analysis: (percent)

Revenues to expenses	65.3	56.8	65.7	49.5	49.5
Tax revenue to expenses	50.6	45.9	50.5	35.4	35.4
Other government revenues to expenses	14.7	10.9	15.2	14.1	14.1
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	65.7	50.5	56.2	77.7	77.7
Tax revenue to sum of expenses and acquisition of non-financial assets	40.2	38.6	39.3	29.7	29.7
Other government revenues to sum of expenses and acquisition of non-financial assets	11.7	9.1	11.8	11.8	11.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	9.2	2.5	4.2	14.0	14.0
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-39.2	-57.9	-46.7	-22.3	-22.3
Acquisition of non-financial assets to crude oil sales	224.4	#	#	115.1	115.1
Acquisition of non-financial assets to expenses	26.0	19.0	28.5	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 1st-5th months in the Iranian calendar (Farvardin-Mordad), covering months March-August 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 500 percent increase

* Figure is not a significant decimal fraction.

Table 2	Tax Revenue (excluding special revenues)									
	(trillion rials)									
	Performance (Five months) ¹			Approved		Share (percent) (Performance)		Percentage change (Performance)		
	1398	1399	1400	1400 (Whole year)	1400 (Five months)	1399	1400	1399	1400	
Corporate tax	160.6	168.8	332.7	592.1	251.4	23.8	28.9	5.1	97.1	
Public legal entities (provisional)	10.2	10.8	19.2	72.1	30.6	1.5	1.7	5.4	78.9	
Public companies' performance	29.2	18.1	6.3	40.9	17.4	2.6	0.5	-37.8	-65.2	
Private legal entities	121.1	139.3	306.3	456.1	193.7	19.7	26.6	15.0	119.9	
Other	0.1	0.7	0.9	23.1	9.8	0.1	0.1	380.7	41.2	
Income tax	111.9	158.4	249.9	542.5	230.4	22.4	21.7	41.6	57.8	
Salary of public sector employees	25.4	45.3	65.7	168.9	71.7	6.4	5.7	78.2	45.0	
Salary of private sector employees	30.3	41.3	56.2	155.5	66.0	5.8	4.9	36.2	36.2	
Professions	49.6	48.6	96.8	170.0	72.2	6.9	8.4	-2.1	99.0	
Real estate	5.8	18.0	5.0	46.0	19.5	2.5	0.4	210.5	-72.4	
Miscellaneous income	0.7	5.1	26.3	0.1	*	0.7	2.3	#	411.9	
Other	0.0	0.0	0.0	2.0	0.8	0.0	0.0	0	0	
Wealth tax	24.5	106.5	45.0	342.3	145.4	15.0	3.9	335.4	-57.8	
Inheritance tax	2.2	2.8	3.4	10.0	4.2	0.4	0.3	29.3	22.3	
Transfer of goodwill	5.2	7.3	3.7	23.1	9.8	1.0	0.3	40.9	-49.7	
Shares transfer	8.1	82.8	22.5	169.5	72.0	11.7	2.0	#	-72.8	
Property transactions	4.7	6.1	11.0	23.1	9.8	0.9	1.0	28.4	81.6	
Stamp duty	4.3	7.5	4.4	23.4	9.9	1.1	0.4	74.9	-41.5	
Other	*	0.1	0.1	93.3	39.6	*	*	141.9	-19.9	
Total (direct tax)	296.9	433.6	627.6	1,476.9	627.2	61.2	54.6	46.0	44.7	
Customs duty	46.1	41.5	67.0	546.0	231.9	5.9	5.8	-9.9	61.5	
Import duty of other goods	41.8	41.0	55.8	373.8	158.7	5.8	4.9	-1.9	36.2	
Motor vehicle import duty	3.6	0.4	0.1	82.8	35.2	0.1	*	-88.6	-74.4	
Import duty paid by executive organizations	0.1	0.1	0.2	0.5	0.2	*	*	0.0	50.0	
Other	0.6	*	10.9	89.0	37.8	*	1.0	-100.3	#	
Tax on goods and services	234.2	232.9	455.2	1,229.5	522.1	32.9	39.6	-0.6	95.5	
Sales of oil products	0.0	24.7	23.1	60.0	25.5	3.5	2.0	0	-6.4	
Two percent tax on other goods	0.0	0.1	0.1	*	*	*	*	0	66.6	
Value-added tax	173.5	169.4	365.4	883.0	375.0	23.9	31.8	-2.4	115.7	
Departure tax	5.2	0.2	2.9	1.1	0.5	*	0.3	-96.3	#	
Sales of cigarettes	3.3	3.3	5.8	12.2	5.2	0.5	0.5	1.9	76.0	
Automobile transactions	4.5	7.5	12.9	24.1	10.2	1.1	1.1	67.3	72.3	
Vehicle registration	2.8	2.1	4.8	8.8	3.7	0.3	0.4	-24.4	127.1	
Other	45.1	25.6	40.2	240.2	102.0	3.6	3.5	-43.2	57.0	
Total (indirect tax)	280.3	274.4	522.3	1,775.5	754.0	38.8	45.4	-2.1	90.3	
Grand total	577.2	708.0	1,149.9	3,252.4	1,381.1	100.0	100.0	22.7	62.4	

Source: Treasury General, Ministry of Economic Affairs and Finance

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