

Table 1	Government Budget (excluding special revenues and expenses)									
	(trillion rials)									
	Performance (Eight months) ¹			Approved		Share (percent) (performance)		Percentage change (performance)		
	1398	1399	1400	1400 (Whole year)	1400 (Eight months)	1399	1400	1399	1400	
Revenues	1,246.0	1,693.4	2,742.9	4,549.0	3,065.9	100.0	100.0	35.9	62.0	
Tax revenue	980.3	1,314.6	2,027.7	3,252.4	2,192.0	77.6	73.9	34.1	54.2	
Other government revenues	265.7	378.8	715.2	1,296.6	873.9	22.4	26.1	42.6	88.8	
Expenses (current)	1,933.3	2,659.3	4,134.5	9,189.2	6,193.2	100.0	100.0	37.6	55.5	
National	1,843.8	2,565.7	3,999.4	8,969.1	6,044.9	96.5	96.7	39.2	55.9	
Provincial	89.5	93.6	135.1	220.1	148.3	3.5	3.3	4.6	44.3	
Revolving fund-provinces' auxiliary fund	68.5	87.1	87.0	0.0	0.0	3.3²	2.1²	27.1	-0.1	
Operating balance	-755.8	-1,052.9	-1,478.6	-4,640.2	-3,127.4	N/A	N/A	39.3	40.4	
Disposal of non-financial assets	285.3	73.3	478.1	3,955.5	2,665.9	100.0	100.0	-74.3	#	
Receipts from sales of crude oil and natural gas condensate	282.6	67.1	466.6	3,492.7	2,354.0	91.6	97.6	-76.3	#	
Crude oil sales	162.6	63.1	236.8	1,531.2	1,032.0	86.2	49.5	-61.2	275.2	
Receipts from exports of natural gas condensate, net exports of natural gas	41.0	0.0	203.4	379.9	256.1	0.0	42.5	-100.0	0	
Receipts from domestic sales of natural gas condensate	46.1	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	5.0	4.0	26.4	81.6	55.0	5.4	5.5	-21.0	#	
Excess receipts from exports of crude oil and natural gas condensate	0.0	0.0	0.0	600.0	404.4	0.0	0.0	0	0	
Resources, subject to Paragraph (C), Note (1), Budget Laws	28.0	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	606.6	0.0	0.0	0	0	
Receipts from sales of movable and immovable assets	2.6	6.2	11.5	452.8	305.1	8.4	2.4	133.7	85.7	
Transfer of unfinished government projects to the private sector	*	*	*	10.0	6.7	*	*	-82.3	#	
Acquisition of non-financial assets (development expenditures)	353.6	521.3	703.8	1,762.6	1,188.0	N/A	N/A	47.4	35.0	
Net disposal of non-financial assets	-68.3	-448.1	-225.7	2,192.8	1,477.9	N/A	N/A	#	-49.6	
Operating and non-financial balance³	-824.2	-1,501.0	-1,704.3	-2,447.3	-1,649.4	N/A	N/A	82.1	13.5	
Disposal of financial assets	1,009.4	1,772.1	2,134.5	4,274.7	2,881.1	N/A	N/A	75.6	20.4	
Acquisition of financial assets	185.2	271.1	430.2	1,827.4	1,231.6	N/A	N/A	46.4	58.7	
Net disposal of financial assets	824.2	1,501.0	1,704.3	2,447.3	1,649.4	N/A	N/A	82.1	13.5	

Ratio analysis: (percent)

Revenues to expenses	64.4	63.7	66.3	49.5	49.5
Tax revenue to expenses	50.7	49.4	49.0	35.4	35.4
Other government revenues to expenses	13.7	14.2	17.3	14.1	14.1
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	67.0	55.5	66.6	77.7	77.7
Tax revenue to sum of expenses and acquisition of non-financial assets	42.9	41.3	41.9	29.7	29.7
Other government revenues to sum of expenses and acquisition of non-financial assets	11.6	11.9	14.8	11.8	11.8
Crude oil sales to sum of expenses and acquisition of non-financial assets	7.1	2.0	4.9	14.0	14.0
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-36.0	-47.2	-35.2	-22.3	-22.3
Acquisition of non-financial assets to crude oil sales	217.5	#	297.2	115.1	115.1
Acquisition of non-financial assets to expenses	18.3	19.6	17.0	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-8th months in the Iranian calendar (Farvardin-Aban), covering months March-November 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.

∅ 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 (Eight months) ¹			Approved		Share (percent) (Performance)		Percentage change (Performance)		
	1398	1399	1400	1400 (Whole year)	1400 (Eight months)	1399	1400	1399	1400	
Corporate tax	251.9	347.5	702.7	592.1	399.1	26.4	34.7	38.0	102.2	
Public legal entities (provisional)	15.6	25.6	38.9	72.1	48.6	1.9	1.9	64.4	52.1	
Public companies' performance	40.3	24.1	38.7	40.9	27.5	1.8	1.9	-40.2	60.5	
Private legal entities	195.2	289.0	615.1	456.1	307.4	22.0	30.3	48.0	112.9	
Other	0.8	8.8	10.0	23.1	15.5	0.7	0.5	#	12.8	
Income tax	185.9	257.7	366.2	542.5	365.6	19.6	18.1	38.6	42.1	
Salary of public sector employees	42.8	76.7	129.7	168.9	113.8	5.8	6.4	79.0	69.2	
Salary of private sector employees	50.7	73.1	107.3	155.5	104.8	5.6	5.3	44.2	46.9	
Professions	82.3	75.3	108.1	170.0	114.6	5.7	5.3	-8.6	43.6	
Real estate	9.8	12.4	13.7	46.0	31.0	0.9	0.7	27.3	10.2	
Miscellaneous income	0.3	20.3	7.5	0.1	0.1	1.5	0.4	#	-63.3	
Other	0.0	0.0	0.0	2.0	1.3	0.0	0.0	0	0	
Wealth tax	42.6	157.7	90.4	342.3	230.7	12.0	4.5	270.4	-42.7	
Inheritance tax	3.6	5.2	8.0	10.0	6.7	0.4	0.4	44.0	51.8	
Transfer of goodwill	8.5	11.8	8.5	23.1	15.6	0.9	0.4	38.3	-28.1	
Shares transfer	16.3	117.7	45.6	169.5	114.3	8.9	2.3	#	-61.2	
Property transactions	6.9	11.8	19.7	23.1	15.5	0.9	1.0	70.9	66.8	
Stamp duty	7.1	10.7	8.5	23.4	15.8	0.8	0.4	50.4	-21.1	
Other	0.1	0.5	0.1	93.3	62.8	*	*	#	-68.6	
Total (direct tax)	480.4	763.0	1,159.3	1,476.9	995.4	58.0	57.2	58.8	52.0	
Customs duty	88.8	95.7	114.3	546.0	368.0	7.3	5.6	7.7	19.4	
Import duty of other goods	69.7	68.0	102.1	373.8	251.9	5.2	5.0	-2.4	50.1	
Motor vehicle import duty	5.7	0.8	0.2	82.8	55.8	0.1	*	-85.2	-71.1	
Import duty paid by executive organizations	0.1	0.1	0.3	0.5	0.3	*	*	0.0	150.0	
Other	13.3	26.8	11.7	89.0	60.0	2.0	0.6	100.7	-56.1	
Tax on goods and services	411.1	456.0	754.1	1,229.5	828.6	34.7	37.2	10.9	65.4	
Sales of oil products	51.4	40.7	36.9	60.0	40.4	3.1	1.8	-20.9	-9.1	
Two percent tax on other goods	*	1.0	0.1	*	*	0.1	*	#	-85.2	
Value-added tax	280.6	350.4	605.0	883.0	595.1	26.7	29.8	24.9	72.6	
Departure tax	8.7	0.7	6.3	1.1	0.7	*	0.3	-92.5	#	
Sales of cigarettes	5.4	5.9	9.4	12.2	8.2	0.5	0.5	10.2	57.8	
Automobile transactions	8.0	12.7	14.4	24.1	16.2	1.0	0.7	59.0	14.0	
Vehicle registration	3.8	4.2	11.8	8.8	5.9	0.3	0.6	9.6	184.1	
Other	53.3	40.5	70.1	240.2	161.9	3.1	3.5	-24.1	73.0	
Total (indirect tax)	500.0	551.7	868.4	1,775.5	1,196.6	42.0	42.8	10.3	57.4	
Grand total	980.3	1,314.6	2,027.7	3,252.4	2,192.0	100.0	100.0	34.1	54.2	

Source: Treasury General, Ministry of Economic Affairs and Finance

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