

Table 1	Government Budget (excluding special revenues and expenses)									
	(trillion rials)									
	Performance (Three months) ¹			Approved		Share (percent) (performance)		Percentage change (performance)		
	1399	1400	1401	1401 (Whole year)	1401 (Three months)	1400	1401	1400	1401	
Revenues	442.6	798.6	1,317.8	6,716.0	1,711.2	100.0	100.0	80.4	65.0	
Tax revenue	371.6	620.8	1,034.6	5,337.0	1,359.8	77.7	78.5	67.1	66.7	
Other government revenues	71.0	177.8	283.2	1,379.0	351.4	22.3	21.5	150.5	59.3	
Expenses (current)	861.8	1,336.2	1,743.3	11,449.8	2,917.3	100.0	100.0	55.1	30.5	
National	828.3	1,291.1	1,689.2	11,169.5	2,845.9	96.6	96.9	55.9	30.8	
Provincial	33.5	45.1	54.1	280.4	71.4	3.4	3.1	34.7	19.9	
Revolving fund-provinces' auxiliary fund	82.2	89.3	42.4	0.0	0.0	6.7²	2.4²	8.6	-52.6	
Legal payments on budget commitments³	0.0	0.0	561.3	0.0	0.0	0.0	32.2²	0	0	
Operating balance	-501.4	-627.0	-1,029.1	-4,733.9	-1,206.2	N/A	N/A	25.0	64.1	
Disposal of non-financial assets	8.7	27.8	727.5	5,548.8	1,413.8	100.0	100.0	220.2	#	
Receipts from sales of crude oil and natural gas condensate	7.6	25.0	723.1	5,216.3	1,329.1	89.9	99.4	227.1	#	
Crude oil sales	7.1	21.7	250.5	4,164.1	1,061.0	78.0	34.4	207.3	#	
Receipts from exports of natural gas condensate, net exports of natural gas	0.0	1.8	119.8	474.8	121.0	6.3	16.5	0	#	
Allocation of 3 percent of crude oil sales to oil-producing and deprived regions	0.6	1.6	26.1	205.1	52.2	5.6	3.6	165.1	#	
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	372.3	94.9	0.0	0.0	0	0	
Adjustments by the CBI ⁴	0.0	0.0	326.7	0.0	0.0	0.0	44.9	0	0	
Receipts from sales of movable and immovable assets	1.0	2.8	4.3	327.5	83.4	10.1	0.6	168.9	53.9	
Transfer of unfinished government projects to the private sector	*	*	0.1	5.0	1.3	*	*	#	#	
Acquisition of non-financial assets (development expenditures)	116.7	452.8	3.1	2,973.5	757.6	N/A	N/A	288.0	-99.3	
Net disposal of non-financial assets	-108.0	-424.9	724.4	2,575.3	656.2	N/A	N/A	293.5	-270.5	
Operating and non-financial balance⁵	-609.4	-1,051.9	-304.7	-2,158.6	-550.0	N/A	N/A	72.6	-71.0	
Disposal of financial assets	640.9	1,067.3	675.2	3,508.6	894.0	N/A	N/A	66.5	-36.7	
Acquisition of financial assets	31.5	15.4	370.5	1,350.1	344.0	N/A	N/A	-51.1	#	
Net disposal of financial assets	609.4	1,051.9	304.7	2,158.6	550.0	N/A	N/A	72.6	-71.0	

Ratio analysis: (percent)

Revenues to expenses	51.4	59.8	75.6	58.7	58.7
Tax revenue to expenses	43.1	46.5	59.3	46.6	46.6
Other government revenues to expenses	8.2	13.3	16.2	12.0	12.0
Sum of revenues and disposal of non-financial assets to sum of expenses and acquisition of non-financial assets	46.1	46.2	117.1	85.0	85.0
Tax revenue to sum of expenses and acquisition of non-financial assets	38.0	34.7	59.2	37.0	37.0
Other government revenues to sum of expenses and acquisition of non-financial assets	7.3	9.9	16.2	9.6	9.6
Crude oil sales to sum of expenses and acquisition of non-financial assets	0.7	1.2	14.3	28.9	28.9
Operating and non-financial balance to sum of expenses and acquisition of non-financial assets	-62.3	-58.8	-17.4	-15.0	-15.0
Acquisition of non-financial assets to crude oil sales	#	#	1.2	71.4	71.4
Acquisition of non-financial assets to expenses	13.5	33.9	0.2	26.0	26.0

Source: Treasury General, Ministry of Economic Affairs and Finance

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

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).

The year 1401 corresponds to 2022/23 (starting on March 21, 2022, and ending on March 20, 2023).

¹ Refers to the performance figures of the 1st-3rd months in the Iranian calendar (Farvardin-Khordad), covering months March-June in the Gregorian calendar.

² Indicates share in expenses (current).

³ Includes commitments stipulated in annual budget laws, the approvals of the Supreme National Security Council, and Cabinet decisions, which are not included under the "expenses" entry as the Plan and Budget Organization does not allocate resources to them.

⁴ The adjustments by the CBI are performed out of the sales of crude oil invoices in US dollars, the rial equivalent of which is delivered by the CBI to the Treasury General upon the deduction of the shares of the National Development Fund of Iran (NDFI) and National Iranian Oil Company (NIOC) before maturity.

⁵ It is the sum of the operating balance and the net disposal of the non-financial assets.

θ 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 (Three months) ¹			Approved		Share (percent) (Performance)		Percentage change (Performance)		
	1399	1400	1401	1401 (Whole year)	1401 (Three months)	1400	1401	1400	1401	
Corporate tax	78.0	182.0	373.4	1,336.3	340.5	29.3	36.1	133.4	105.2	
Public legal entities (provisional)	2.8	11.8	77.6	116.1	29.6	1.9	7.5	315.4	#	
Public companies' performance	6.7	2.4	14.7	75.0	19.1	0.4	1.4	-64.4	#	
Private legal entities	67.6	167.4	280.3	1,120.9	285.6	27.0	27.1	147.7	67.5	
Other	0.9	0.4	0.7	24.3	6.2	0.1	0.1	-52.1	80.2	
Income tax	92.4	114.0	155.8	842.1	214.6	18.4	15.1	23.4	36.6	
Salary of public sector employees	26.6	36.3	38.2	243.0	61.9	5.8	3.7	36.6	5.2	
Salary of private sector employees	22.3	33.6	59.0	234.0	59.6	5.4	5.7	50.6	75.5	
Professions	17.6	31.1	51.7	335.0	85.4	5.0	5.0	76.4	66.3	
Real estate	2.8	3.1	6.9	28.0	7.1	0.5	0.7	10.6	123.2	
Miscellaneous income	23.1	10.0	0.1	0.1	*	1.6	*	-56.9	-99.4	
Other	0.0	0.0	0.0	2.0	0.5	0.0	0.0	0	0	
Wealth tax	44.3	23.5	39.0	275.2	70.1	3.8	3.8	-46.9	66.0	
Inheritance tax	1.2	2.1	4.1	14.2	3.6	0.3	0.4	68.4	93.4	
Transfer of goodwill	3.2	2.3	4.6	15.7	4.0	0.4	0.4	-29.3	102.2	
Shares transfer	34.1	10.0	17.1	103.2	26.3	1.6	1.7	-70.7	71.4	
Property transactions	2.0	6.5	8.5	39.9	10.2	1.1	0.8	221.1	29.8	
Stamp duty	3.6	2.6	4.2	25.0	6.4	0.4	0.4	-29.3	63.8	
Other	*	*	0.5	77.3	19.7	*	0.1	-45.0	#	
Total (direct tax)	214.7	319.5	568.1	2,453.5	625.2	51.5	54.9	48.8	77.8	
Customs duty	23.2	32.8	59.0	792.0	201.8	5.3	5.7	41.4	79.9	
Import duty of other goods	23.0	32.3	58.2	539.0	137.3	5.2	5.6	40.4	80.0	
Motor vehicle import duty	0.2	*	*	188.5	48.0	*	*	-65.9	47.8	
Import duty paid by executive organizations	0.0	0.0	0.0	0.5	0.1	0.0	0.0	0	0	
Other	*	0.5	0.8	64.0	16.3	0.1	0.1	#	76.2	
Tax on goods and services	133.7	268.4	407.4	2,091.4	532.9	43.2	39.4	100.8	51.8	
Sales of oil products	15.0	14.3	8.8	60.0	15.3	2.3	0.8	-4.7	-38.5	
Two percent tax on other goods	*	0.3	2.6	*	*	*	0.2	#	#	
Value-added tax	96.1	222.7	321.0	1,494.0	380.7	35.9	31.0	131.9	44.1	
Departure tax	*	1.0	4.8	15.0	3.8	0.2	0.5	#	359.2	
Sales of cigarettes	2.1	3.2	2.9	23.1	5.9	0.5	0.3	54.1	-9.5	
Automobile transactions	3.3	5.7	13.1	39.0	9.9	0.9	1.3	74.1	131.2	
Vehicle registration	1.3	2.4	15.3	22.0	5.6	0.4	1.5	86.0	#	
Other	16.0	18.8	38.9	438.3	111.7	3.0	3.8	17.9	106.4	
Total (indirect tax)	156.9	301.3	466.4	2,883.4	734.7	48.5	45.1	92.0	54.8	
Grand total	371.6	620.8	1,034.6	5,337.0	1,359.8	100.0	100.0	67.1	66.7	

Source: Treasury General, Ministry of Economic Affairs and Finance

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