Table 1

Government Budget Operations
(excluding special revenues and expenditures)

(trillion rials)

	Performance (One month)			Approved		Share (percent)		Percentage change	
	1401	1402	1403	1403 (Whole year)	1403 (One month)	1402	1403	1402	1403
Revenue	**315.2**	**622.2**	**706.6**	**15,983.0**	**1,357.5**	**100.0**	**100.0**	**97.4**	**13.6**
Tax revenue	304.5	473.1	600.7	13,645.0	1,158.9	76.0	85.0	55.4	27.0
Other revenue	10.8	149.1	105.9	2,338.0	198.6	24.0	15.0	#	-29.0
Current expenditures	**487.1**	**649.1**	**915.5**	**18,787.4**	**1,595.6**	**100.0**	**100.0**	**33.3**	**41.0**
National	485.3	630.9	900.5	18,279.8	1,552.5	97.2	96.8	30.0	42.7
Provincial	1.8	18.2	29.9	507.6	43.1	2.8	3.2	#	64.7
Revolving funds-provincial treasury offices	**6.1**	**102.0**	**36.3**	**0.0**	**0.0**	**15.7**	**4.0**	**#**	**-64.5**
Revolving funds-current expenditure appropriations	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0**	**0**
Revolving funds-salaries and regular benefits of employees	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0**	**0**
Payments under statutory budget obligations [1]	**36.3**	**70.0**	**0.0**	**0.0**	**0.0**	**10.8**	**0.0**	**92.9**	**-100.0**
Operating balance	**-214.2**	**-198.9**	**-245.2**	**-2,804.4**	**-238.2**	**-**	**-**	**-7.2**	**23.3**
Proceeds from the disposal of capital assets	**415.5**	**179.5**	**233.9**	**6,445.6**	**547.4**	**100.0**	**100.0**	**-56.8**	**30.3**
Proceeds from crude oil and natural gas condensate	413.9	177.8	232.7	5,827.4	494.9	99.1	99.5	-57.0	30.9
Proceeds from crude oil exports	117.0	99.5	183.4	4,238.1	359.9	55.4	78.4	-14.9	84.3
Proceeds from natural gas condensate exports and net natural gas exports	15.6	16.0	8.9	799.6	67.9	8.9	3.8	3.0	-44.4
Proceeds from domestic sales of natural gas condensate supplied as petrochemical feedstock	0.0	53.8	19.7	434.1	36.9	30.0	8.4	0	-63.4
Allocation of 3 percent of proceeds from crude oil, gas condensate, and net exports to oil-producing and deprived regions	11.5	8.5	17.9	355.6	30.2	4.7	7.6	-26.2	110.6
Financing for strategic rail and air transport projects	0.0	0.0	2.8	0.0	0.0	0.0	1.2	0	0
Excess proceeds from exports of crude oil and natural gas condensate	37.2	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	0
Adjustments by the CBI [2]	232.7	0.0	0.0	0.0	0.0	0.0	0.0	-100.0	0
Proceeds from sales of movable and immovable assets	1.5	1.7	1.2	618.2	52.5	0.9	0.5	12.1	-29.5
Proceeds from the transfer of capital investment projects	0.0	0.0	0.0	0.0	0.0	*	*	-85.1	-35.0
Acquisition of capital assets (development expenditures)	**0.0**	**1.3**	**1.6**	**4,000.0**	**339.7**	**-**	**-**	**0**	**20.4**
Net proceeds from the disposal of capital assets	**415.5**	**178.2**	**232.3**	**2,445.6**	**207.7**	**-**	**-**	**-57.1**	**30.4**
Operating and capital balance [3]	**201.2**	**-20.7**	**-12.9**	**-358.8**	**-30.5**	**-**	**-**	**-110.3**	**-37.8**
Disposal of financial assets	**123.4**	**20.7**	**46.9**	**3,191.8**	**271.1**	**-**	**-**	**-83.2**	**126.2**

Acquisition of financial assets	**324.6**	**0.0**	**34.0**	**2,833.0**	**240.6**	-	-	**-100.0**	**θ**
Net proceeds from the disposal of financial assets	**-201.2**	**20.7**	**12.9**	**358.8**	**30.5**	-	-	**-110.3**	**-37.8**
Analytical ratios (percent):									
Revenue to current expenditures	**64.7**	**95.9**	**77.2**	**85.1**					
Tax revenue to current expenditures	62.5	72.9	65.6	72.6					
Other revenue to current expenditures	2.2	23.0	11.6	12.4					
Total revenue and proceeds from the disposal of capital assets to total current expenditures and acquisition of capital assets	**150.0**	**123.3**	**102.5**	**98.4**					
Tax revenue to total current expenditures and acquisition of capital assets	62.5	72.7	65.5	59.9					
Other revenue to total current expenditures and acquisition of capital assets	2.2	22.9	11.5	10.3					
Proceeds from crude oil export to total current expenditures and acquisition of capital assets	24.0	15.3	20.0	18.6					
Operating and capital balance to total current expenditure and acquisition of capital assets	41.3	-3.2	-1.4	-1.6					
Acquisition of capital assets to crude oil export proceeds	**0.0**	**1.3**	**0.9**	**94.4**					
Acquisition of capital assets to current expenditures	**0.0**	**0.2**	**0.2**	**21.3**					

Source: Treasury General, Ministry of Economic Affairs and Finance

[1] Includes payments required under the annual budget law, approvals of the Supreme National Security Council, and Cabinet decisions. These payments are not included under current expenditure because no allocations have been made for them by the Plan and Budget Organization.

[2] Central Bank adjustments reflect transactions involving the sale of oil invoices for which the CBI made the rial equivalent available to the Treasury before the corresponding foreign currency proceeds fell due, after deducting the shares of the National Development Fund of Iran (NDFI) and the National Iranian Oil Company (NIOC) in accordance with the annual budget law.

[3] It is the sum of the operating balance and net proceeds from the disposal of capital assets.

Note: Components may not sum to total because of rounding.
θ Calculation (of percentage change) is not possible.
More than 500 percent increase
* Figure is not a significant decimal fraction.

Table 2 **Government Tax Revenue** (trillion rials)

	Performance (One month)			Approved		Share (percent)		Percentage change	
	1401	1402	1403	1403 (Whole year)	1403 (One month)	1402	1403	1402	1403
Corporate tax	**85.7**	**110.0**	**187.7**	**4,687.5**	**398.1**	**23.2**	**31.3**	**28.3**	**70.7**
Advance payments of income tax by government legal entities	1.6	0.9	0.5	231.0	19.6	0.2	0.1	-42.3	-41.9
Income tax payments by state-owned enterprises	5.2	3.7	50.2	184.4	15.7	0.8	8.4	-28.9	#
Income tax payments by non-government legal entities	78.9	105.3	136.9	3,730.4	316.8	22.3	22.8	33.5	30.0
Other [1]	0.1	0.1	0.1	541.6	46.0	*	*	-8.5	29.6
Personal Income tax	**78.2**	**66.9**	**118.7**	**1,897.1**	**161.1**	**14.1**	**19.8**	**-14.4**	**77.4**
Income tax on public-sector salaries	8.9	15.0	32.0	378.2	32.1	3.2	5.3	69.3	112.9
Income tax on private-sector salaries	13.1	36.1	64.9	602.8	51.2	7.6	10.8	175.4	79.7
Tax on business and professional income	58.0	12.6	17.8	797.2	67.7	2.7	3.0	-78.2	41.3
Tax on rental income	0.8	2.7	3.7	108.1	9.2	0.6	0.6	234.4	38.7
Miscellaneous income tax	-2.6	0.4	0.2	7.9	0.7	0.1	*	-116.7	-46.4
Other	0.0	0.0	0.0	3.0	0.3	0.0	0.0	0	0
Wealth tax	**8.7**	**17.1**	**12.8**	**400.8**	**34.0**	**3.6**	**2.1**	**96.1**	**-24.7**
Inheritance tax	0.6	1.0	0.9	33.0	2.8	0.2	0.2	83.8	-8.8
Transfer of goodwill (Sarqofli)	0.6	1.5	1.5	45.0	3.8	0.3	0.3	165.9	-1.2
Share transfer tax	4.8	8.7	3.9	144.2	12.2	1.8	0.7	79.9	-54.5
Real estate transfer tax	1.0	3.1	3.7	95.3	8.1	0.7	0.6	200.6	18.2
Stamp duties on documents and securities	1.7	1.7	2.1	41.9	3.6	0.4	0.3	-0.4	24.5
Other	0.0	1.1	0.7	41.4	3.5	0.2	0.1	#	-34.5
Total direct tax	**172.6**	**193.9**	**319.3**	**6,985.4**	**593.3**	**41.0**	**53.2**	**12.4**	**64.7**
Tax on imports	**11.5**	**36.0**	**33.5**	**1,425.0**	**121.0**	**7.6**	**5.6**	**214.2**	**-7.0**
Import duties on other goods	11.5	35.8	31.2	1,071.2	91.0	7.6	5.2	213.0	-12.9
Tax on motor vehicle imports	*	*	2.0	333.8	28.3	*	0.3	5.2	#
Other	*	0.2	0.3	20.0	1.7	*	*	#	75.5
Tax on goods and services	**120.4**	**243.1**	**247.9**	**5,234.6**	**444.6**	**51.4**	**41.3**	**101.9**	**2.0**
Sales of petroleum products	1.7	1.6	0.0	76.8	6.5	0.3	*	-7.4	-98.5
Two percent tax on other goods	*	*	*	0.5	0.0	*	*	#	#
Value-added tax	107.5	215.3	194.1	4,565.3	387.7	45.5	32.3	100.2	-9.8
Passenger departure tax	0.0	1.4	1.9	43.6	3.7	0.3	0.3	0	28.6
Sales of cigarette	2.0	5.4	8.4	80.9	6.9	1.1	1.4	175.1	54.8
Motor vehicle transfer tax	1.9	8.7	13.2	200.6	17.0	1.8	2.2	356.8	51.9
Motor vehicle registration tax	5.3	10.6	14.2	161.9	13.8	2.3	2.4	99.7	33.2
Other	1.9	0.0	16.1	104.8	8.9	0.0	2.7	-100.0	0
Total indirect tax	**131.9**	**279.1**	**281.4**	**6,659.6**	**565.6**	**59.0**	**46.8**	**111.7**	**0.8**
Total tax revenue	**304.5**	**473.1**	**600.7**	**13,645.0**	**1,158.9**	**100.0**	**100.0**	**55.4**	**27.0**

Source: Treasury General, Ministry of Economic Affairs and Finance

[1] Includes tax on institutions and foundations of the Islamic Revolution of Iran; tax on companies and institutions affiliated with Astan Quds Razavi; tax under Article 78 of the "Law on the Addition of Certain Articles to the Law on the Regulation of Certain Government Financial Regulations (2)"; and revenue from the settlement of tax liabilities of merged banks.