

# Revenue Bulletin for January 2016

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Table 1: Government Revenues

	January			January		
	2015	2016	Change	2015	2016	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	462,039	465,949	0.8	462,039	465,949	0.8
Customs	168,217	175,915	4.6	168,217	175,915	4.6
Income tax	345,333	377,570	9.3	345,333	377,570	9.3
Real Estate registration fees	57,423	57,168	-0.4	57,423	57,168	-0.4
Goods & services taxes	16,905	23,086	36.6	16,905	23,086	36.6
Stamp fees	46,618	56,084	20.3	46,618	56,084	20.3
Built property tax	10,405	12,699	22.0	10,405	12,699	22.0
Inheritance tax	6,333	10,380	63.9	6,333	10,380	63.9
Other tax revenues	990	0	-100.0	990	0	-100.0
<b>Total tax revenues</b>	<b>1,114,263</b>	<b>1,178,851</b>	<b>5.8</b>	<b>1,114,263</b>	<b>1,178,851</b>	<b>5.8</b>
<b>Non-tax revenues</b>						
Government properties	41,307	203,160	391.8	41,307	203,160	391.8
Administrative fees and charges	53,367	74,588	39.8	53,367	74,588	39.8
Other non-tax revenues	15,094	27,720	83.6	15,094	27,720	83.6
<b>Total non-tax revenues</b>	<b>109,768</b>	<b>305,468</b>	<b>178.3</b>	<b>109,768</b>	<b>305,468</b>	<b>178.3</b>
<b>Other treasury revenues</b>	<b>100,054</b>	<b>190,523</b>	<b>90.4</b>	<b>100,054</b>	<b>190,523</b>	<b>90.4</b>
<b>Total Revenues</b>	<b>1,324,085</b>	<b>1,674,842</b>	<b>26.5</b>	<b>1,324,085</b>	<b>1,674,842</b>	<b>26.5</b>

**NB:** Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	January			January		
	2015	2016	Change	2015	2016	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	462,039	465,949	0.8	462,039	465,949	0.8
Customs	56,157	55,624	-0.9	56,157	55,624	-0.9
Income tax	345,333	377,570	9.3	345,333	377,570	9.3
Real Estate registration fees	57,423	57,168	-0.4	57,423	57,168	-0.4
Goods & services taxes of which:	128,965	143,377	11.2	128,965	143,377	11.2
<i>Excise taxes</i>	112,777	121,193	7.5	112,777	121,193	7.5
<i>5% Tax &amp; Entertainment Tax</i>	1,154	1,150	-0.3	1,154	1,150	-0.3
Stamp fees	46,618	56,084	20.3	46,618	56,084	20.3
Built property tax	10,405	12,699	22.0	10,405	12,699	22.0
Inheritance tax	6,333	10,380	63.9	6,333	10,380	63.9
Other tax revenues	990	0	-100.0	990	0	-100.0
<b>Total tax revenues</b>	<b>1,114,263</b>	<b>1,178,851</b>	<b>5.8</b>	<b>1,114,263</b>	<b>1,178,851</b>	<b>5.8</b>
<b>Non-tax revenues</b>						
Government properties	41,307	203,160	391.8	41,307	203,160	391.8
Administrative fees and charges	53,367	74,588	39.8	53,367	74,588	39.8
Other non-tax revenues	15,094	27,720	83.6	15,094	27,720	83.6
<b>Total non-tax revenues</b>	<b>109,768</b>	<b>305,468</b>	<b>178.3</b>	<b>109,768</b>	<b>305,468</b>	<b>178.3</b>
<b>Other treasury revenues</b>	<b>100,054</b>	<b>190,523</b>	<b>90.4</b>	<b>100,054</b>	<b>190,523</b>	<b>90.4</b>
<b>Total Revenues</b>	<b>1,324,085</b>	<b>1,674,842</b>	<b>26.5</b>	<b>1,324,085</b>	<b>1,674,842</b>	<b>26.5</b>

**NB:** Revenues on Excise Taxes are not included within customs revenues

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2015	2016	2015	2016	2015	2016	2015	2016
<i>millions of LBP</i>								
January	3,197	3,538	147,139	146,488	311,703	315,923	462,039	465,949
February							0	0
March							0	0
April							0	0
May							0	0
June							0	0
July							0	0
August							0	0
September							0	0
October							0	0
November							0	0
December							0	0
<b>Total</b>	<b>3,197</b>	<b>3,538</b>	<b>147,139</b>	<b>146,488</b>	<b>311,703</b>	<b>315,923</b>	<b>462,039</b>	<b>465,949</b>

Table 4: Income Tax Revenues

	January			January			Relative Importance	
	2015	2016	Change	2015	2016	Change	2015	2016
	<i>millions of LBP</i>			<i>%</i>			<i>%</i>	<i>%</i>
<b>Income Tax revenues</b>								
Profits	100,212	95,466	-4.7	100,212	95,466	-4.74	29.0	25.3
Wages and salaries	156,620	180,232	15.1	156,620	180,232	15.08	45.4	47.7
Capital Gains	19,233	21,776	13.2	19,233	21,776	13.22	5.6	5.8
5% Tax on Interest	67,052	74,656	11.3	67,052	74,656	11.34	19.4	19.8
Penalties on Income Tax	2,136	5,328	149.4	2,136	5,328	149.44	0.6	1.4
Other taxes on income	80	112	40.0	80	112	40.00	0.0	0.0
<b>Total income tax revenues</b>	<b>345,333</b>	<b>377,570</b>	<b>9.3</b>	<b>345,333</b>	<b>377,570</b>	<b>9.34</b>	<b>100</b>	<b>100</b>

Table 5: Government Properties Revenues

	January			January		
	2015	2016	Change	2015	2016	Change
	<i>millions of LBP</i>			<i>%</i>		
<b>Government properties</b>						
Telecommunication services	0	160,198	0.0	0	160,198	0.0
Casino du Liban	11,143	9,594	-13.9	11,143	9,594	-13.9
Beirut international airport	29,724	32,832	10.5	29,724	32,832	10.5
Administration of National lottery	0	0	0.0	0	0	0.0
Other government properties	67	71	6.0	67	71	6.0
Tourist sites	128	162	26.6	128	162	26.6
Central bank	0	0	0.0	0	0	0.0
Beirut port	0	0	0.0	0	0	0.0
Other government organizations	245	303	23.7	245	303	23.7
<b>Total Government properties</b>	<b>41,307</b>	<b>203,160</b>	<b>391.8</b>	<b>41,307</b>	<b>203,160</b>	<b>391.8</b>

Table 6: Non Tax Revenues

	January		
	2015	2016	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>41,307</b>	<b>203,160</b>	<b>391.8%</b>
Casino Revenues	11,143	9,594	-13.9%
Telecommunication Service Revenues	0	160,198	0.0%
National Lottery Revenues	0	0	0.0%
Beirut International Airport	29,724	32,832	10.5%
Beirut port	0	0	0.0%
Other Revenues	440	536	21.8%
<b>Administrative Fees and Charges</b>	<b>53,367</b>	<b>74,588</b>	<b>39.8%</b>
<i>Administrative Fees</i>	<b>34,222</b>	<b>43,426</b>	<b>26.9%</b>
Notary Fees	2,488	2,646	6.4%
Consulate Fees	0	364	0.0%
General Security Fees	12,304	20,527	66.8%
Traffic Fees	13,537	14,162	4.6%
Judicial Fees	1,916	1,773	-7.5%
Driving License Fees	1,650	1,477	-10.5%
Other Administrative Fees	2,327	2,477	6.4%
<i>Administrative Charges *</i>	<b>10,743</b>	<b>14,011</b>	<b>30.4%</b>
<i>Sales Returns</i>	<b>206</b>	<b>197</b>	<b>-4.4%</b>
<i>Permit Fees</i>	<b>6,029</b>	<b>15,198</b>	<b>152.1%</b>
<i>Other Administrative Fees and Charges</i>	<b>2,167</b>	<b>1,756</b>	<b>-19.0%</b>
<b>Penalties and Confiscations</b>	<b>1,459</b>	<b>3,104</b>	<b>112.7%</b>
<b>Other non tax revenues of which:</b>	<b>13,635</b>	<b>24,616</b>	<b>80.5%</b>
Retirement deductibles	11,186	15,248	36.3%
Exceptional non-tax revenues	188	175	-6.9%
<b>Total Non-Tax Revenues</b>	<b>109,768</b>	<b>305,468</b>	<b>178.3%</b>

\* Administrative charges include registration fees in public schools and in the Lebanese University, public exams fees and port authorities fees.

Table 7: Excise taxes collection by collection centers

January	Indirect Tax department			Customs			Total		
	2015	2016	Δ	2015	2016	Δ	2015	2016	Δ
<i>millions of LBP</i>									
			%			%			%
<b>Excise taxes</b>									
Fuel	0	0	0.0	50,498	51,973	2.9	50,498	51,973	2.9
Alcoholic beverages	706	895	26.8	404	427	5.7	1,110	1,322	19.1
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	0	0	#DIV/0!	29,267	31,785	8.6	29,267	31,785	8.6
Cars	0	0	0.0	31,891	36,106	13.2	31,891	36,106	13.2
Other excises	11	7	-36.4	0	0	0.0	11	7	-36.4
<b>Total</b>	<b>717</b>	<b>902</b>	<b>25.8</b>	<b>112,060</b>	<b>120,291</b>	<b>7.3</b>	<b>112,777</b>	<b>121,193</b>	<b>7.5</b>

Table 8 :Government Revenues vs. Budget

	January 2016	Budget to date *	Part of Revenues	Budget 2016	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	465,949	0	0.0%	0	0.0%
Customs	175,915	0	0.0%	0	0.0%
Income tax	377,570	0	0.0%	0	0.0%
Real Estate registration fees	57,168	0	0.0%	0	0.0%
Goods & services taxes	23,086	0	0.0%	0	0.0%
Stamp fees	56,084	0	0.0%	0	0.0%
Built property tax	12,699	0	0.0%	0	0.0%
Inheritance tax	10,380	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	1,178,851	0	0.0%	0	0.0%
<b>Non-tax revenues</b>					
Government properties	203,160	0	0.0%	0	0.0%
Administrative fees and charges	74,588	0	0.0%	0	0.0%
Other non-tax revenues	27,720	0	0.0%	0	0.0%
Total non-tax revenues	305,468	0	0.0%	0	0.0%
<b>Other treasury revenues</b>	190,523	0	0.0%	0	0.0%
<b>Total Revenues</b>	1,674,842	0	0.0%	0	0.0%

**NB:** Revenues on Excise Taxes are included within customs revenues

\* over 1 month period