

Revenue Bulletin for November 2013

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NB: The telecom surplus revenue figure of November 2013 has been determined based on the information received from the MOT.

Table 1: Government Revenues

	November			January-November		
	2012	2013	Change	2012	2013	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	173,879	180,067	3.6	3,099,416	3,108,473	0.3
Customs	186,903	181,926	-2.7	2,068,709	1,979,392	-4.3
Income tax	87,190	88,389	1.4	2,425,816	2,414,014	-0.5
Real Estate registration fees	64,763	67,927	4.9	760,286	738,050	-2.9
Goods & services taxes	29,470	30,918	4.9	432,051	444,064	2.8
Stamp fees	27,808	27,072	-2.6	431,545	428,479	-0.7
Built property tax	6,560	9,346	42.5	157,867	161,469	2.3
Inheritance tax	7,305	12,356	69.1	134,167	154,988	15.5
Other tax revenues	308	468	51.9	6,370	4,761	-25.3
Total tax revenues	584,186	598,469	2.4	9,516,227	9,433,690	-0.9
Non-tax revenues						
Government properties	170,587	200,530	17.6	2,287,060	2,025,511	-11.4
Administrative fees and charges	48,293	54,139	12.1	510,379	524,694	2.8
Other non-tax revenues	14,372	9,409	-34.5	150,182	129,746	-13.6
Total non-tax revenues	233,252	264,078	13.2	2,947,621	2,679,951	-9.1
Other treasury revenues	43,904	41,008	-6.6	604,242	730,480	20.9
Total Revenues	861,342	903,555	4.9	13,068,090	12,844,121	-1.7

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	November			January-November		
	2012	2013	Change	2012	2013	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	173,879	180,067	3.6	3,099,416	3,108,473	0.3
Customs	64,190	65,068	1.4	722,557	749,743	3.8
Income tax	87,190	88,389	1.4	2,425,816	2,414,014	-0.5
Real Estate registration fees	64,763	67,927	4.9	760,286	738,050	-2.9
Goods & services taxes of which:	152,183	147,776	-2.9	1,778,203	1,673,713	-5.9
<i>Excise taxes</i>	123,133	117,275	-4.8	1,349,904	1,234,358	-8.6
<i>5% Tax & Entertainment Tax</i>	168	131	-22.0	4,961	4,269	-13.9
Stamp fees	27,808	27,072	-2.6	431,545	428,479	-0.7
Built property tax	6,560	9,346	42.5	157,867	161,469	2.3
Inheritance tax	7,305	12,356	69.1	134,167	154,988	15.5
Other tax revenues	308	468	51.9	6,370	4,761	-25.3
Total tax revenues	584,186	598,469	2.4	9,516,227	9,433,690	-0.9
Non-tax revenues						
Government properties	170,587	200,530	17.6	2,287,060	2,025,511	-11.4
Administrative fees and charges	48,293	54,139	12.1	510,379	524,694	2.8
Other non-tax revenues	14,372	9,409	-34.5	150,182	129,746	-13.6
Total non-tax revenues	233,252	264,078	13.2	2,947,621	2,679,951	-9.1
Other treasury revenues	43,904	41,008	-6.6	604,242	730,480	20.9
Total Revenues	861,342	903,555	4.9	13,068,090	12,844,121	-1.7

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

Table 3: VAT Collection

General Directorate	Customs	Central Bank	Total
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	2012	2013	2012	2013	2012	2013	2012	2013
<i>millions of LBP</i>								
January	694	856	197,595	167,199	266,751	290,082	465,040	458,137
February	17	2,031	198,296	153,069	3,515	6,430	201,828	161,530
March	1,519	398	192,976	173,178	11,816	8,928	206,311	182,504
April	184	62	184,223	178,558	233,766	253,709	418,173	432,329
May	328	79	192,760	184,807	4,248	15,944	197,336	200,830
June	982	462	180,180	174,995	6,080	9,129	187,242	184,586
July	258	547	187,452	192,987	254,205	269,026	441,915	462,560
August	158	313	175,031	197,558	6,149	16,548	181,338	214,419
September	40	302	170,401	175,222	7,418	7,610	177,859	183,134
October	249	1,912	174,841	170,538	273,405	275,927	448,495	448,377
November	84	241	168,360	174,019	5,435	5,807	173,879	180,067
December							0	0
Total	4,513	7,203	2,022,115	1,942,130	1,072,788	1,159,140	3,099,416	3,108,473

Table 4: Income Tax Revenues

	November			January-November			
	2012	2013	Change	2012	2013	Change	Relative Importance
<i>millions of LBP</i>			%			%	2012 2013
Income Tax revenues							% %
Profits	14,625	11,766	-19.5	993,413	958,181	-3.55	41.0 39.7
Wages and salaries	4,524	3,434	-24.1	513,354	572,914	11.60	21.2 23.7
Capital Gains	6,118	8,184	33.8	281,828	226,048	-19.79	11.6 9.4
5% Tax on Interest	60,104	62,658	4.2	598,942	614,652	2.62	24.7 25.5
Penalties on Income Tax	1,803	2,303	27.7	36,567	41,653	13.91	1.5 1.7
Other taxes on income	16	44	175.0	1,712	566	-66.94	0.1 0.0
Total income tax revenues	87,190	88,389	1.4	2,425,816	2,414,014	-0.49	100 100

Table 5: Government Properties Revenues

	November			January-November		
	2012	2013	Change	2012	2013	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	154,292	169,721	10.0	1,956,742	1,699,103	-13.2
Casino du Liban	9,472	10,849	14.5	127,778	115,106	-9.9
Beirut international airport	3,421	8,642	152.6	78,279	61,660	-21.2
Administration of National lottery	96	10,000	10316.7	51,339	50,000	-2.6
Other government properties	0	18	0.0	2,739	673	-75.4
Tourist sites	67	72	7.5	2,000	1,402	-29.9
Central bank	0	0	0.0	59,999	60,659	1.1
Beirut port	0	0	0.0	0	30,000	0.0
Other government organizations	3,239	1,228	-62.1	8,184	6,908	-15.6
Total Government properties	170,587	200,530	17.6	2,287,060	2,025,511	-11.4

Table 6: Non Tax Revenues

	January-November		
	2012	2013	Change

Government Properties	2,287,060	2,025,511	-11.4%
Casino Revenues	127,778	115,106	-9.9%
Telecommunication Service Revenues	1,956,742	1,699,103	-13.2%
National Lottery Revenues	51,339	50,000	-2.6%
Beirut International Airport	78,279	61,660	-21.2%
Beirut port	0	30,000	0.0%
Other Revenues	72,922	69,642	-4.5%
Administrative Fees and Charges	510,379	524,694	2.8%
<i>Administrative Fees</i>	419,048	420,884	0.4%
Notary Fees	27,191	27,719	1.9%
Consulate Fees	11,390	3,510	-69.2%
General Security Fees	109,652	128,139	16.9%
Traffic Fees	202,947	187,825	-7.5%
Judicial Fees	26,864	22,871	-14.9%
Driving License Fees	17,621	17,814	1.1%
Other Administrative Fees	23,383	33,006	41.2%
<i>Administrative Charges *</i>	19,452	29,598	52.2%
<i>Sales Returns</i>	3,045	2,427	-20.3%
<i>Permit Fees</i>	57,713	59,681	3.4%
<i>Other Administrative Fees and Charges</i>	11,121	12,104	8.8%
Penalties and Confiscations	9,404	8,126	-13.6%
Other non tax revenues of which:	140,778	121,620	-13.6%
Retirement deductibles	138,365	113,805	-17.8%
Exceptional non-tax revenues	1,759	1,775	0.9%
Total Non-Tax Revenues	2,947,621	2,679,951	-9.1%

* 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-November	Indirect Tax department			Customs			Total	
	2012	2013	Δ	2012	2013	Δ	2012	2013
<i>millions of LBP</i>			%			%		
Excise taxes								
Fuel	0	0	0.0	455,225	443,316	-2.6	455,225	443,316
Alcoholic beverages	3,663	4,610	25.9	8,135	7,757	-4.6	11,798	12,367
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0
Tobacco	0	0	#DIV/0!	484,393	369,018	-23.8	484,393	369,018
Cars	0	0	0.0	398,399	409,558	2.8	398,399	409,558
Other excises	89	99	11.2	0	0	0.0	89	99
Total	3,752	4,709	25.5	1,346,152	1,229,649	-8.7	1,349,904	1,234,358

Table 8 :Government Revenues vs. Budget

January-November 2013	Budget to date *	Part of Revenues	Budget 2013	Part of Revenues
<i>millions of LBP</i>				

Tax revenues					
Value Added Tax	3,108,473	0	0.0%	0	0.0%
Customs	1,979,392	0	0.0%	0	0.0%
Income tax	2,414,014	0	0.0%	0	0.0%
Real Estate registration fees	738,050	0	0.0%	0	0.0%
Goods & services taxes	444,064	0	0.0%	0	0.0%
Stamp fees	428,479	0	0.0%	0	0.0%
Built property tax	161,469	0	0.0%	0	0.0%
Inheritance tax	154,988	0	0.0%	0	0.0%
Other tax revenues	4,761	0	0.0%	0	0.0%
Total tax revenues	9,433,690	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	2,025,511	0	0.0%	0	0.0%
Administrative fees and charges	524,694	0	0.0%	0	0.0%
Other non-tax revenues	129,746	0	0.0%	0	0.0%
Total non-tax revenues	2,679,951	0	0.0%	0	0.0%
Other treasury revenues	730,480	0	0.0%	0	0.0%
Total Revenues	12,844,121	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 11 months period