

Revenue Bulletin for April 2019

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Table 1: Government Revenues

	April			January-April		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	497,150	348,812	-29.8	1,453,710	1,206,922	-17.0
Customs	163,274	158,612	-2.9	654,912	613,736	-6.3
Income tax	380,177	423,673	11.4	1,274,784	1,554,517	21.9
Real Estate registration fees	42,191	41,363	-2.0	242,272	181,561	-25.1
Goods & services taxes	79,393	60,933	-23.3	196,711	153,794	-21.8
Stamp fees	64,273	65,348	1.7	219,605	211,391	-3.7
Built property tax	17,385	19,100	9.9	170,828	147,346	-13.7
Inheritance tax	7,248	8,736	20.5	36,672	39,965	9.0
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	1,251,091	1,126,577	-10.0	4,249,494	4,109,232	-3.3
Non-tax revenues						
Government properties	290,924	78,099	-73.2	522,031	498,293	-4.5
Administrative fees and charges	61,817	63,866	3.3	338,608	273,874	-19.1
Other non-tax revenues	25,592	26,580	3.9	101,166	85,685	-15.3
Total non-tax revenues	378,333	168,545	-55.5	961,805	857,852	-10.8
Other treasury revenues	44,452	37,954	-14.6	534,739	250,170	-53.2
Total Revenues	1,673,876	1,333,076	-20.4	5,746,038	5,217,254	-9.2

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	April			January-April		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	497,150	348,812	-29.8	1,453,710	1,206,922	-17.0
Customs	61,695	53,044	-14.0	252,890	218,376	-13.6
Income tax	380,177	423,673	11.4	1,274,784	1,554,517	21.9
Real Estate registration fees	42,191	41,363	-2.0	242,272	181,561	-25.1
Goods & services taxes of which:	180,972	166,501	-8.0	598,733	549,154	-8.3
<i>Excise taxes</i>	104,414	107,485	2.9	414,043	403,538	-2.5
<i>Interest Tax & Entertainment Tax</i>	50	61	22.0	2,108	1,833	-13.0
Stamp fees	64,273	65,348	1.7	219,605	211,391	-3.7
Built property tax	17,385	19,100	9.9	170,828	147,346	-13.7
Inheritance tax	7,248	8,736	20.5	36,672	39,965	9.0
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	1,251,091	1,126,577	-10.0	4,249,494	4,109,232	-3.3
Non-tax revenues						
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Total Revenues	1,673,876	1,333,076	-20.4	5,746,038	5,217,254	-9.2

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

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2018	2019	2018	2019	2018	2019	2018	2019
<i>millions of LBP</i>								
January	9,325	6,791	195,560	177,253	343,990	276,351	548,875	460,395
February	1,865	1,155	176,348	156,359	13,071	80,241	191,284	237,755
March	1,960	1,061	188,905	150,960	25,536	7,939	216,401	159,960
April	1,722	2,437	188,966	167,353	306,462	179,022	497,150	348,812
May							0	0
June							0	0
July							0	0
August							0	0
September							0	0
October							0	0
November							0	0
December							0	0
Total	14,872	11,444	749,779	651,925	689,059	543,553	1,453,710	1,206,922

Table 4: Income Tax Revenues

	April			January-April			
	2018	2019	Change	2018	2019	Change	Relative Importance
<i>millions of LBP</i>			%			%	2018 2019
Income Tax revenues							% %
Profits	26,868	29,509	9.8	239,688	219,252	-8.53	18.8 14.1
Wages and salaries	192,727	197,224	2.3	434,588	440,478	1.36	34.1 28.3
Capital Gains	17,985	21,050	17.0	71,023	86,283	21.49	5.6 5.6
Tax on Interest	139,727	172,852	23.7	506,240	790,415	56.13	39.7 50.8
Penalties on Income Tax	2,793	2,944	5.4	22,904	17,718	-22.64	1.8 1.1
Other taxes on income	77	94	22.1	341	371	8.80	0.0 0.0
Total income tax revenues	380,177	423,673	11.4	1,274,784	1,554,517	21.94	100 100

Table 5: Government Properties Revenues

	April			January-April		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	271,350	0	-100.0	379,844	326,125	-14.1
Casino du Liban	11,003	10,208	-7.2	45,223	41,972	-7.2
Beirut international airport	7,808	6,188	-20.7	32,425	60,593	86.9
Administration of National lottery	0	0	0.0	620	5,746	826.8
Other government properties	100	53	-47.0	1,388	494	-64.4
Tourist sites	192	616	220.8	727	972	33.7
Central bank	0	60,358	0.0	60,425	60,358	-0.1
Beirut port	0	0	0.0	0	0	0.0
Other government organizations	471	676	43.5	1,379	2,033	47.4
Total Government properties	290,924	78,099	-73.2	522,031	498,293	-4.5

Table 6: Non Tax Revenues

	January-April		
	2018	2019	Change
<i>millions of LBP</i>			
Government Properties	522,031	498,293	-4.5%
Casino Revenues	45,223	41,972	-7.2%
Telecommunication Service Revenues	379,844	326,125	-14.1%
National Lottery Revenues	620	5,746	826.8%
Beirut International Airport	32,425	60,593	86.9%
Beirut port	0	0	0.0%
Other Revenues	63,919	63,857	-0.1%
Administrative Fees and Charges	338,608	273,874	-19.1%
<i>Administrative Fees</i>	276,802	208,316	-24.7%
Notary Fees	23,990	20,790	-13.3%
Consulate Fees	2,492	4,793	92.3%
General Security Fees	90,839	78,199	-13.9%
Traffic Fees	134,161	73,399	-45.3%
Judicial Fees	8,626	11,047	28.1%
Driving License Fees	7,354	6,443	-12.4%
Other Administrative Fees	9,340	13,645	46.1%
<i>Administrative Charges *</i>	14,348	25,022	74.4%
<i>Sales Returns</i>	990	976	-1.4%
<i>Permit Fees</i>	32,314	26,205	-18.9%
<i>Other Administrative Fees and Charges</i>	14,154	13,355	-5.6%
Penalties and Confiscations	11,758	11,536	-1.9%
Other non tax revenues of which:	89,408	74,149	-17.1%
Retirement deductibles	78,266	67,382	-13.9%
Exceptional non-tax revenues	2,261	6,494	187.2%
Total Non-Tax Revenues	961,805	857,852	-10.8%

* 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-April	Indirect Tax department			Customs			Total		
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
<i>millions of LBP</i>									
			%			%			%
Excise taxes									
Fuel	0	0	0.0	218,573	238,352	9.0	218,573	238,352	9.0
Alcoholic beverages	3,047	2,767	-9.2	4,679	4,193	-10.4	7,726	6,960	-9.9
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	29	63	117.2	37,837	51,454	36.0	37,866	51,517	36.1
Cars	0	0	0.0	140,933	101,361	-28.1	140,933	101,361	-28.1
Other excises	8,945	5,348	-40.2	0	0	0.0	8,945	5,348	-40.2
Total	12,021	8,178	-32.0	402,022	395,360	-1.7	414,043	403,538	-2.5

Table 8 :Government Revenues vs. Budget

	January-April 2019	Budget to date *	Part of Revenues	Budget 2019	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	1,206,922	0	0.0%	0	0.0%
Customs	613,736	0	0.0%	0	0.0%
Income tax	1,554,517	0	0.0%	0	0.0%
Real Estate registration fees	181,561	0	0.0%	0	0.0%
Goods & services taxes	153,794	0	0.0%	0	0.0%
Stamp fees	211,391	0	0.0%	0	0.0%
Built property tax	147,346	0	0.0%	0	0.0%
Inheritance tax	39,965	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	4,109,232	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	498,293	0	0.0%	0	0.0%
Administrative fees and charges	273,874	0	0.0%	0	0.0%
Other non-tax revenues	85,685	0	0.0%	0	0.0%
Total non-tax revenues	857,852	0	0.0%	0	0.0%
Other treasury revenues	250,170	0	0.0%	0	0.0%
Total Revenues	5,217,254	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 4 months period