

Revenue Bulletin for December 2019

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Table 1: Government Revenues

	December			January-December		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	189,126	122,819	-35.1	3,840,852	3,258,251	-15.2
Customs	149,960	115,072	-23.3	2,024,917	1,800,342	-11.1
Income tax	225,800	388,838	72.2	4,499,971	5,447,135	21.0
Real Estate registration fees	81,806	88,800	8.5	743,815	525,242	-29.4
Goods & services taxes	48,776	36,333	-25.5	659,045	633,366	-3.9
Stamp fees	41,667	45,279	8.7	602,144	537,266	-10.8
Built property tax	18,570	19,437	4.7	282,168	229,430	-18.7
Inheritance tax	11,682	9,948	-14.8	112,809	103,659	-8.1
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	767,387	826,526	7.7	12,765,721	12,534,691	-1.8
Non-tax revenues						
Government properties	264,446	326,225	23.4	2,187,683	2,155,465	-1.5
Administrative fees & charges	82,151	104,519	27.2	946,060	851,424	-10.0
Other non-tax revenues	23,967	25,754	7.5	289,665	348,628	20.4
Total non-tax revenues	370,564	456,498	23.2	3,423,408	3,355,517	-2.0
Other treasury revenues	69,139	67,575	-2.3	1,216,089	789,596	-35.1
Total Revenues	1,207,090	1,350,599	11.9	17,405,218	16,679,804	-4.2

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	December			January-December		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	189,126	122,819	-35.1	3,840,852	3,258,251	-15.2
Customs	58,357	36,817	-36.9	745,151	632,384	-15.1
Income tax	225,800	388,838	72.2	4,499,971	5,447,135	21.0
Real Estate registration fees	81,806	88,800	8.5	743,815	525,242	-29.4
Goods&services taxes of which:	140,379	114,588	-18.4	1,938,811	1,801,324	-7.1
Excise taxes	94,245	79,515	-15.6	1,315,345	1,193,075	-9.3
Interest Tax&Entertainment Tax	28	1,799	6325.0	4,452	8,355	87.7
Stamp fees	41,667	45,279	8.7	602,144	537,266	-10.8
Built property tax	18,570	19,437	4.7	282,168	229,430	-18.7
Inheritance tax	11,682	9,948	-14.8	112,809	103,659	-8.1
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	767,387	826,526	7.7	12,765,721	12,534,691	-1.8
Non-tax revenues						
Government properties	264,446	326,225	23.4	2,187,683	2,155,465	-1.5
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Total Revenues	1,207,090	1,350,599	11.9	17,405,218	16,679,804	-4.2

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	4,353	1,123	191,731	184,832	16,523	132,585	212,607	318,540
June	2,826	7,849	196,996	157,383	6,501	4,636	206,323	169,868
July	5,524	14,208	208,515	197,208	343,052	327,803	557,091	539,219
August	1,405	1,597	204,452	166,727	22,621	9,989	228,478	178,313
September	5,563	5,089	183,208	156,033	6,299	6,738	195,070	167,860
October	20,995	2,282	201,288	129,055	376,454	72,909	598,737	204,246
November	1,928	2,088	190,652	135,261	7,130	213,115	199,710	350,464
December	3,694	11,094	171,972	103,396	13,460	8,329	189,126	122,819
Total	61,160	56,774	2,298,593	1,881,820	1,481,099	1,319,657	3,840,852	3,258,251

Table 4: Income Tax Revenues

	December			January-December			
	2018	2019	Change	2018	2019	Change	Relative Importance
<i>millions of LBP</i>			%			%	2018 2019
Income Tax revenues							% %
Profits	14,862	29,171	96.3	1,357,431	1,376,588	1.41	30.2 25.3
Wages and salaries	9,030	13,535	49.9	870,086	870,215	0.01	19.3 16.0
Capital Gains	9,986	4,927	-50.7	416,511	361,417	-13.23	9.3 6.6
Tax on Interest	188,555	337,181	78.8	1,801,011	2,806,056	55.80	40.0 51.5
Penalties on Income Tax	3,242	3,908	20.5	53,898	31,514	-41.53	1.2 0.6
Other taxes on income	125	116	-7.2	1,034	1,345	30.08	0.0 0.0
Total income tax revenues	225,800	388,838	72.2	4,499,971	5,447,135	21.05	100 100

Table 5: Government Properties Revenues

	December			January-December		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	225,750	150,375	-33.4	1,614,119	1,427,966	-11.5
Casino du Liban	11,348	5,806	-48.8	134,862	116,122	-13.9
Beirut international airport	6,858	149,441	2079.1	193,830	249,485	28.7
Administration of National lottery	20,000	20,000	0.0	60,964	66,226	8.6
Other government properties	17	106	523.5	3,222	1,752	-45.6
Tourist sites	77	130	68.8	2,583	3,564	38.0
Central bank	0	0	0.0	60,425	60,358	-0.1
Beirut port	0	0	0.0	110,000	219,555	99.6
Other government organizations	396	367	-7.3	7,678	10,437	35.9
Total Government properties	264,446	326,225	23.4	2,187,683	2,155,465	-1.5

Table 6: Non Tax Revenues

	January-December		
	2018	2019	Change
<i>millions of LBP</i>			
Government Properties	2,187,683	2,155,465	-1.5%
Casino Revenues	134,862	116,122	-13.9%
Telecommunication Service Revenues	1,614,119	1,427,966	-11.5%
National Lottery Revenues	60,964	66,226	8.6%
Beirut International Airport	193,830	249,485	28.7%
Beirut port	110,000	219,555	99.6%
Other Revenues	73,908	76,111	3.0%
Administrative Fees and Charges	946,060	851,424	-10.0%
<i>Administrative Fees</i>	790,311	679,779	-14.0%
Notary Fees	73,250	63,630	-13.1%
Consulate Fees	22,712	10,783	-52.5%
General Security Fees	277,395	261,066	-5.9%
Traffic Fees	340,972	262,520	-23.0%
Judicial Fees	28,336	31,408	10.8%
Driving License Fees	23,615	19,478	-17.5%
Other Administrative Fees	24,031	30,894	28.6%
<i>Administrative Charges *</i>	35,222	40,820	15.9%
<i>Sales Returns</i>	3,463	3,125	-9.8%
<i>Permit Fees</i>	93,075	95,365	2.5%
<i>Other Administrative Fees and Charges</i>	23,989	32,335	34.8%
Penalties and Confiscations	36,150	32,958	-8.8%
Other non tax revenues of which:	253,515	315,670	24.5%
Retirement deductibles	221,768	219,560	-1.0%
Exceptional non-tax revenues	4,548	10,611	133.3%
Total Non-Tax Revenues	3,423,408	3,355,517	-2.0%

* 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-December	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	668,165	702,827	5.2	668,165	702,827	5.2
Alcoholic beverages	5,025	4,327	-13.9	15,882	13,696	-13.8	20,907	18,023	-13.8
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	191	63	-67.0	143,267	157,745	10.1	143,458	157,808	10.0
Cars	0	0	0.0	452,452	293,690	-35.1	452,452	293,690	-35.1
Other excises	30,363	20,727	-31.7	0	0	0.0	30,363	20,727	-31.7
Total	35,579	25,117	-29.4	1,279,766	1,167,958	-8.7	1,315,345	1,193,075	-9.3

Table 8 :Government Revenues vs. Budget

	January-December 2019	Budget to date *	Part of Revenues	Budget 2019	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	3,258,251	0	0.0%	0	0.0%
Customs	1,800,342	0	0.0%	0	0.0%
Income tax	5,447,135	0	0.0%	0	0.0%
Real Estate registration fees	525,242	0	0.0%	0	0.0%
Goods & services taxes	633,366	0	0.0%	0	0.0%
Stamp fees	537,266	0	0.0%	0	0.0%
Built property tax	229,430	0	0.0%	0	0.0%
Inheritance tax	103,659	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	12,534,691	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	2,155,465	0	0.0%	0	0.0%
Administrative fees & charges	851,424	0	0.0%	0	0.0%
Other non-tax revenues	348,628	0	0.0%	0	0.0%
Total non-tax revenues	3,355,517	0	0.0%	0	0.0%
Other treasury revenues	789,596	0	0.0%	0	0.0%
Total Revenues	16,679,804	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 12 months period