

# Revenue Bulletin for November 2019

This sheet contains the following tables:

Table 1: Government Revenues

Table 2: Government Revenues; Segregation of Excise Taxes

Table 3: VAT Collection

Table 4: Income Tax Revenues

Table 5: Government Properties Revenues

Table 6: Non Tax Revenues

Table 7: Excise taxes collection by collection centers

Table 8: Government Revenues vs. Budget

Table 1: Government Revenues

	November			January-November		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	199,710	350,464	75.5	3,651,726	3,135,432	-14.1
Customs	161,109	125,511	-22.1	1,874,957	1,685,270	-10.1
Income tax	189,596	292,479	54.3	4,274,171	5,058,297	18.3
Real Estate registration fees	63,013	31,829	-49.5	662,009	436,442	-34.1
Goods & services taxes	37,175	32,292	-13.1	610,269	597,033	-2.2
Stamp fees	36,844	25,078	-31.9	560,477	491,987	-12.2
Built property tax	11,152	5,933	-46.8	263,598	209,993	-20.3
Inheritance tax	6,154	7,824	27.1	101,127	93,711	-7.3
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>704,753</b>	<b>871,410</b>	<b>23.6</b>	<b>11,998,334</b>	<b>11,708,165</b>	<b>-2.4</b>
<b>Non-tax revenues</b>						
Government properties	334,244	116,697	-65.1	1,923,237	1,829,240	-4.9
Administrative fees & charges	72,690	56,102	-22.8	863,909	746,905	-13.5
Other non-tax revenues	23,635	87,839	271.6	265,698	322,874	21.5
<b>Total non-tax revenues</b>	<b>430,569</b>	<b>260,638</b>	<b>-39.5</b>	<b>3,052,844</b>	<b>2,899,019</b>	<b>-5.0</b>
<b>Other treasury revenues</b>	<b>103,460</b>	<b>59,749</b>	<b>-42.2</b>	<b>1,146,950</b>	<b>722,021</b>	<b>-37.0</b>
<b>Total Revenues</b>	<b>1,238,782</b>	<b>1,191,797</b>	<b>-3.8</b>	<b>16,198,128</b>	<b>15,329,205</b>	<b>-5.4</b>

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	November			January-November		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	199,710	350,464	75.5	3,651,726	3,135,432	-14.1
Customs	60,886	49,115	-19.3	686,794	595,567	-13.3
Income tax	189,596	292,479	54.3	4,274,171	5,058,297	18.3
Real Estate registration fees	63,013	31,829	-49.5	662,009	436,442	-34.1
Goods&services taxes of which:	137,398	108,688	-20.9	1,798,432	1,686,736	-6.2
<i>Excise taxes</i>	103,286	78,371	-24.1	1,221,100	1,113,560	-8.8
<i>Interest Tax&amp;Entertainment Tax</i>	87	1,485	1606.9	4,424	6,556	48.2
Stamp fees	36,844	25,078	-31.9	560,477	491,987	-12.2
Built property tax	11,152	5,933	-46.8	263,598	209,993	-20.3
Inheritance tax	6,154	7,824	27.1	101,127	93,711	-7.3
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>704,753</b>	<b>871,410</b>	<b>23.6</b>	<b>11,998,334</b>	<b>11,708,165</b>	<b>-2.4</b>
<b>Non-tax revenues</b>						
Government properties	334,244	116,697	-65.1	1,923,237	1,829,240	-4.9
Administrative fees & charges	72,690	56,102	-22.8	863,909	746,905	-13.5
Other non-tax revenues	23,635	87,839	271.6	265,698	322,874	21.5
<b>Total non-tax revenues</b>	<b>430,569</b>	<b>260,638</b>	<b>-39.5</b>	<b>3,052,844</b>	<b>2,899,019</b>	<b>-5.0</b>
<b>Other treasury revenues</b>	<b>103,460</b>	<b>59,749</b>	<b>-42.2</b>	<b>1,146,950</b>	<b>722,021</b>	<b>-37.0</b>
<b>Total Revenues</b>	<b>1,238,782</b>	<b>1,191,797</b>	<b>-3.8</b>	<b>16,198,128</b>	<b>15,329,205</b>	<b>-5.4</b>

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							0	0
<b>Total</b>	<b>57,466</b>	<b>45,680</b>	<b>2,126,621</b>	<b>1,778,424</b>	<b>1,467,639</b>	<b>1,311,328</b>	<b>3,651,726</b>	<b>3,135,432</b>

Table 4: Income Tax Revenues

	November			January-November				
	2018	2019	Change	2018	2019	Change	Relative Importance	
<i>millions of LBP</i>			%			%	2018	2019
<b>Income Tax revenues</b>							%	%
Profits	19,943	10,554	-47.1	1,342,569	1,347,417	0.36	31.4	26.6
Wages and salaries	8,403	13,165	56.7	861,056	856,680	-0.51	20.1	16.9
Capital Gains	8,507	4,517	-46.9	406,525	356,490	-12.31	9.5	7.0
Tax on Interest	149,048	263,468	76.8	1,612,456	2,468,875	53.11	37.7	48.8
Penalties on Income Tax	3,557	651	-81.7	50,656	27,606	-45.50	1.2	0.5
Other taxes on income	138	124	-10.1	909	1,229	35.20	0.0	0.0
<b>Total income tax revenues</b>	<b>189,596</b>	<b>292,479</b>	<b>54.3</b>	<b>4,274,171</b>	<b>5,058,297</b>	<b>18.35</b>	<b>100</b>	<b>100</b>

Table 5: Government Properties Revenues

	November			January-November		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	180,900	75,375	-58.3	1,388,369	1,277,591	-8.0
Casino du Liban	11,937	8,493	-28.9	123,514	110,316	-10.7
Beirut international airport	120,897	7,314	-94.0	186,972	100,044	-46.5
Administration of National lottery	20,000	20,095	0.5	40,964	46,226	12.8
Other government properties	17	97	470.6	3,205	1,646	-48.6
Tourist sites	148	136	-8.1	2,506	3,434	37.0
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	345	5,187	1403.5	7,282	10,070	38.3
<b>Total Government properties</b>	<b>334,244</b>	<b>116,697</b>	<b>-65.1</b>	<b>1,923,237</b>	<b>1,829,240</b>	<b>-4.9</b>

Table 6: Non Tax Revenues

	January-November		
	2018	2019	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>1,923,237</b>	<b>1,829,240</b>	<b>-4.9%</b>
Casino Revenues	123,514	110,316	-10.7%
Telecommunication Service Revenues	1,388,369	1,277,591	-8.0%
National Lottery Revenues	40,964	46,226	12.8%
Beirut International Airport	186,972	100,044	-46.5%
Beirut port	110,000	219,555	99.6%
Other Revenues	73,418	75,508	2.8%
<b>Administrative Fees and Charges</b>	<b>863,909</b>	<b>746,905</b>	<b>-13.5%</b>
<i>Administrative Fees</i>	<b>722,147</b>	<b>591,192</b>	<b>-18.1%</b>
Notary Fees	67,315	58,768	-12.7%
Consulate Fees	21,789	10,279	-52.8%
General Security Fees	256,333	240,825	-6.0%
Traffic Fees	308,698	205,835	-33.3%
Judicial Fees	25,806	28,721	11.3%
Driving License Fees	21,474	18,086	-15.8%
Other Administrative Fees	20,732	28,678	38.3%
<i>Administrative Charges</i> *	<b>30,592</b>	<b>36,741</b>	<b>20.1%</b>
<i>Sales Returns</i>	<b>2,793</b>	<b>2,528</b>	<b>-9.5%</b>
<i>Permit Fees</i>	<b>85,551</b>	<b>85,623</b>	<b>0.1%</b>
<i>Other Administrative Fees and Charges</i>	<b>22,826</b>	<b>30,821</b>	<b>35.0%</b>
<b>Penalties and Confiscations</b>	<b>33,279</b>	<b>31,869</b>	<b>-4.2%</b>
<b>Other non tax revenues of which:</b>	<b>232,419</b>	<b>291,005</b>	<b>25.2%</b>
Retirement deductibles	205,828	198,761	-3.4%
Exceptional non-tax revenues	3,741	10,126	170.7%
<b>Total Non-Tax Revenues</b>	<b>3,052,844</b>	<b>2,899,019</b>	<b>-5.0%</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-November	Indirect Tax department			Customs			Total		
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
<i>millions of LBP</i>									
			%			%			%
<b>Excise taxes</b>									
Fuel	0	0	0.0	620,060	646,630	4.3	620,060	646,630	4.3
Alcoholic beverages	4,780	4,166	-12.8	14,758	12,660	-14.2	19,538	16,826	-13.9
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	191	63	-67.0	134,844	149,858	11.1	135,035	149,921	11.0
Cars	0	0	0.0	418,501	280,555	-33.0	418,501	280,555	-33.0
Other excises	27,966	19,628	-29.8	0	0	0.0	27,966	19,628	-29.8
<b>Total</b>	<b>32,937</b>	<b>23,857</b>	<b>-27.6</b>	<b>1,188,163</b>	<b>1,089,703</b>	<b>-8.3</b>	<b>1,221,100</b>	<b>1,113,560</b>	<b>-8.8</b>

Table 8 :Government Revenues vs. Budget

	January-November 2019	Budget to date *	Part of Revenues	Budget 2019	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	3,135,432	0	0.0%	0	0.0%
Customs	1,685,270	0	0.0%	0	0.0%
Income tax	5,058,297	0	0.0%	0	0.0%
Real Estate registration fees	436,442	0	0.0%	0	0.0%
Goods & services taxes	597,033	0	0.0%	0	0.0%
Stamp fees	491,987	0	0.0%	0	0.0%
Built property tax	209,993	0	0.0%	0	0.0%
Inheritance tax	93,711	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>11,708,165</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	1,829,240	0	0.0%	0	0.0%
Administrative fees & charges	746,905	0	0.0%	0	0.0%
Other non-tax revenues	322,874	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>2,899,019</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>722,021</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>15,329,205</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>

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

\* over 11 months period