

# Revenue Bulletin for April 2020

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Table 1: Government Revenues

	April			January-April		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	348,812	81,199	-76.7	1,206,922	576,541	-52.2
Customs	158,612	107,932	-32.0	613,736	387,279	-36.9
Income tax	423,673	305,566	-27.9	1,554,517	1,742,305	12.1
Real Estate registration fees	41,363	6,914	-83.3	181,561	173,250	-4.6
Goods & services taxes	60,933	155,300	154.9	153,794	212,804	38.4
Stamp fees	65,348	9,804	-85.0	211,391	119,521	-43.5
Built property tax	19,100	6,631	-65.3	147,346	52,027	-64.7
Inheritance tax	8,736	719	-91.8	39,965	20,890	-47.7
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>1,126,577</b>	<b>674,065</b>	<b>-40.2</b>	<b>4,109,232</b>	<b>3,284,617</b>	<b>-20.1</b>
<b>Non-tax revenues</b>						
Government properties	78,099	3,731	-95.2	498,293	320,093	-35.8
Administrative fees and charges	63,866	8,075	-87.4	273,874	164,632	-39.9
Other non-tax revenues	26,580	22,003	-17.2	85,685	101,555	18.5
<b>Total non-tax revenues</b>	<b>168,545</b>	<b>33,809</b>	<b>-79.9</b>	<b>857,852</b>	<b>586,280</b>	<b>-31.7</b>
<b>Other treasury revenues</b>	<b>37,954</b>	<b>675,283</b>	<b>1679.2</b>	<b>250,170</b>	<b>869,413</b>	<b>247.5</b>
<b>Total Revenues</b>	<b>1,333,076</b>	<b>1,383,157</b>	<b>3.8</b>	<b>5,217,254</b>	<b>4,740,310</b>	<b>-9.1</b>

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	April			January-April		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	348,812	81,199	-76.7	1,206,922	576,541	-52.2
Customs	53,044	25,302	-52.3	218,376	105,565	-51.7
Income tax	423,673	305,566	-27.9	1,554,517	1,742,305	12.1
Real Estate registration fees	41,363	6,914	-83.3	181,561	173,250	-4.6
Goods & services taxes of which:	166,501	237,930	42.9	549,154	494,518	-9.9
<i>Excise taxes</i>	107,485	83,420	-22.4	403,538	286,498	-29.0
<i>Interest Tax &amp; Entertainment Tax</i>	61	1	-98.4	1,833	3,222	75.8
Stamp fees	65,348	9,804	-85.0	211,391	119,521	-43.5
Built property tax	19,100	6,631	-65.3	147,346	52,027	-64.7
Inheritance tax	8,736	719	-91.8	39,965	20,890	-47.7
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>1,126,577</b>	<b>674,065</b>	<b>-40.2</b>	<b>4,109,232</b>	<b>3,284,617</b>	<b>-20.1</b>
<b>Non-tax revenues</b>						
Government properties	78,099	3,731	-95.2	498,293	320,093	-35.8
Administrative fees and charges	63,866	8,075	-87.4	273,874	164,632	-39.9
Other non-tax revenues	26,580	22,003	-17.2	85,685	101,555	18.5
<b>Total non-tax revenues</b>	<b>168,545</b>	<b>33,809</b>	<b>-79.9</b>	<b>857,852</b>	<b>586,280</b>	<b>-31.7</b>
<b>Other treasury revenues</b>	<b>37,954</b>	<b>675,283</b>	<b>1679.2</b>	<b>250,170</b>	<b>869,413</b>	<b>247.5</b>
<b>Total Revenues</b>	<b>1,333,076</b>	<b>1,383,157</b>	<b>3.8</b>	<b>5,217,254</b>	<b>4,740,310</b>	<b>-9.1</b>

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

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2019	2020	2019	2020	2019	2020	2019	2020
<i>millions of LBP</i>								
January	6,791	13,689	177,253	98,735	276,351	214,608	460,395	327,032
February	1,155	927	156,359	77,545	80,241	13,629	237,755	92,101
March	1,061	224	150,960	70,216	7,939	5,769	159,960	76,209
April	2,437	395	167,353	65,191	179,022	15,613	348,812	81,199
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>11,444</b>	<b>15,235</b>	<b>651,925</b>	<b>311,687</b>	<b>543,553</b>	<b>249,619</b>	<b>1,206,922</b>	<b>576,541</b>

Table 4: Income Tax Revenues

	April			January-April				
	2019	2020	Change	2019	2020	Change	Relative Importance	
<i>millions of LBP</i>			%			%	2019	2020
<b>Income Tax revenues</b>							%	%
Profits	29,509	12,580	-57.4	219,252	158,487	-27.71	14.1	9.1
Wages and salaries	197,224	57,357	-70.9	440,478	271,403	-38.38	28.3	15.6
Capital Gains	21,050	4,667	-77.8	86,283	34,227	-60.33	5.6	2.0
Tax on Interest	172,852	230,430	33.3	790,415	1,271,843	60.91	50.8	73.0
Penalties on Income Tax	2,944	481	-83.7	17,718	5,946	-66.44	1.1	0.3
Other taxes on income	94	51	-45.7	371	399	7.55	0.0	0.0
<b>Total income tax revenues</b>	<b>423,673</b>	<b>305,566</b>	<b>-27.9</b>	<b>1,554,517</b>	<b>1,742,305</b>	<b>12.08</b>	<b>100</b>	<b>100</b>

Table 5: Government Properties Revenues

	April			January-April		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	0	0	0.0	326,125	200,000	-38.7
Casino du Liban	10,208	2,784	-72.7	41,972	28,027	-33.2
Beirut international airport	6,188	801	-87.1	60,593	23,481	-61.2
Administration of National lottery	0	0	0.0	5,746	6,266	9.0
Other government properties	53	81	52.8	494	1,003	103.0
Tourist sites	616	2	-99.7	972	248	-74.5
Central bank	60,358	0	-100.0	60,358	60,075	-0.5
Beirut port	0	0	0.0	0	0	0.0
Other government organizations	676	63	-90.7	2,033	993	-51.2
<b>Total Government properties</b>	<b>78,099</b>	<b>3,731</b>	<b>-95.2</b>	<b>498,293</b>	<b>320,093</b>	<b>-35.8</b>

Table 6: Non Tax Revenues

	January-April		
	2019	2020	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>498,293</b>	<b>320,093</b>	<b>-35.8%</b>
Casino Revenues	41,972	28,027	-33.2%
Telecommunication Service Revenues	326,125	200,000	-38.7%
National Lottery Revenues	5,746	6,266	9.0%
Beirut International Airport	60,593	23,481	-61.2%
Beirut port	0	0	0.0%
Other Revenues	63,857	62,319	-2.4%
<b>Administrative Fees and Charges</b>	<b>273,874</b>	<b>164,632</b>	<b>-39.9%</b>
<i>Administrative Fees</i>	<b>208,316</b>	<b>129,046</b>	<b>-38.1%</b>
Notary Fees	20,790	11,717	-43.6%
Consulate Fees	4,793	2,573	-46.3%
General Security Fees	78,199	49,666	-36.5%
Traffic Fees	73,399	49,292	-32.8%
Judicial Fees	11,047	7,322	-33.7%
Driving License Fees	6,443	2,730	-57.6%
Other Administrative Fees	13,645	5,746	-57.9%
<i>Administrative Charges *</i>	<b>25,022</b>	<b>8,668</b>	<b>-65.4%</b>
<i>Sales Returns</i>	<b>976</b>	<b>562</b>	<b>-42.4%</b>
<i>Permit Fees</i>	<b>26,205</b>	<b>20,105</b>	<b>-23.3%</b>
<i>Other Administrative Fees and Charges</i>	<b>13,355</b>	<b>6,251</b>	<b>-53.2%</b>
<b>Penalties and Confiscations</b>	<b>11,536</b>	<b>4,482</b>	<b>-61.1%</b>
<b>Other non tax revenues of which:</b>	<b>74,149</b>	<b>97,073</b>	<b>30.9%</b>
Retirement deductibles	67,382	85,109	26.3%
Exceptional non-tax revenues	6,494	6,490	-0.1%
<b>Total Non-Tax Revenues</b>	<b>857,852</b>	<b>586,280</b>	<b>-31.7%</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-April	Indirect Tax department			Customs			Total		
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
<i>millions of LBP</i>									
			%			%			%
<b>Excise taxes</b>									
Fuel	0	0	0.0	238,352	226,461	-5.0	238,352	226,461	-5.0
Alcoholic beverages	2,767	2,212	-20.1	4,193	2,027	-51.7	6,960	4,239	-39.1
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#####
Tobacco	63	130	106.3	51,454	19,827	-61.5	51,517	19,957	-61.3
Cars	0	0	0.0	101,361	33,399	-67.0	101,361	33,399	-67.0
Other excises	5,348	2,442	-54.3	0	0	0.0	5,348	2,442	-54.3
<b>Total</b>	<b>8,178</b>	<b>4,784</b>	<b>-41.5</b>	<b>395,360</b>	<b>281,714</b>	<b>-28.7</b>	<b>403,538</b>	<b>286,498</b>	<b>-29.0</b>

Table 8 :Government Revenues vs. Budget

	January-April 2020	Budget to date *	Part of Revenues	Budget 2020	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	576,541	0	0.0%	0	0.0%
Customs	387,279	0	0.0%	0	0.0%
Income tax	1,742,305	0	0.0%	0	0.0%
Real Estate registration fees	173,250	0	0.0%	0	0.0%
Goods & services taxes	212,804	0	0.0%	0	0.0%
Stamp fees	119,521	0	0.0%	0	0.0%
Built property tax	52,027	0	0.0%	0	0.0%
Inheritance tax	20,890	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>3,284,617</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	320,093	0	0.0%	0	0.0%
Administrative fees and charges	164,632	0	0.0%	0	0.0%
Other non-tax revenues	101,555	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>586,280</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>869,413</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>4,740,310</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 4 months period