

# Revenue Bulletin for January 2020

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Table 1: Government Revenues

	January			January		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	460,395	327,032	-29.0	460,395	327,032	-29.0
Customs	160,372	99,717	-37.8	160,372	99,717	-37.8
Income tax	567,823	640,110	12.7	567,823	640,110	12.7
Real Estate registration fees	40,534	52,945	30.6	40,534	52,945	30.6
Goods & services taxes	25,500	18,475	-27.5	25,500	18,475	-27.5
Stamp fees	64,696	62,867	-2.8	64,696	62,867	-2.8
Built property tax	25,736	11,685	-54.6	25,736	11,685	-54.6
Inheritance tax	15,473	4,951	-68.0	15,473	4,951	-68.0
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>1,360,529</b>	<b>1,217,782</b>	<b>-10.5</b>	<b>1,360,529</b>	<b>1,217,782</b>	<b>-10.5</b>
<b>Non-tax revenues</b>						
Government properties	180,304	120,762	-33.0	180,304	120,762	-33.0
Administrative fees and charges	69,444	65,564	-5.6	69,444	65,564	-5.6
Other non-tax revenues	20,955	30,632	46.2	20,955	30,632	46.2
<b>Total non-tax revenues</b>	<b>270,703</b>	<b>216,958</b>	<b>-19.9</b>	<b>270,703</b>	<b>216,958</b>	<b>-19.9</b>
<b>Other treasury revenues</b>	<b>93,441</b>	<b>104,229</b>	<b>11.5</b>	<b>93,441</b>	<b>104,229</b>	<b>11.5</b>
<b>Total Revenues</b>	<b>1,724,673</b>	<b>1,538,969</b>	<b>-10.8</b>	<b>1,724,673</b>	<b>1,538,969</b>	<b>-10.8</b>

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	January			January		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	460,395	327,032	-29.0	460,395	327,032	-29.0
Customs	54,761	30,185	-44.9	54,761	30,185	-44.9
Income tax	567,823	640,110	12.7	567,823	640,110	12.7
Real Estate registration fees	40,534	52,945	30.6	40,534	52,945	30.6
Goods & services taxes of which:	131,111	88,007	-32.9	131,111	88,007	-32.9
<i>Excise taxes</i>	108,361	71,256	-34.2	108,361	71,256	-34.2
<i>Interest Tax &amp; Entertainment Tax</i>	1,564	2,276	45.5	1,564	2,276	45.5
Stamp fees	64,696	62,867	-2.8	64,696	62,867	-2.8
Built property tax	25,736	11,685	-54.6	25,736	11,685	-54.6
Inheritance tax	15,473	4,951	-68.0	15,473	4,951	-68.0
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>1,360,529</b>	<b>1,217,782</b>	<b>-10.5</b>	<b>1,360,529</b>	<b>1,217,782</b>	<b>-10.5</b>
<b>Non-tax revenues</b>						
Government properties	180,304	120,762	-33.0	180,304	120,762	-33.0
Administrative fees and charges	69,444	65,564	-5.6	69,444	65,564	-5.6
Other non-tax revenues	20,955	30,632	46.2	20,955	30,632	46.2
<b>Total non-tax revenues</b>	<b>270,703</b>	<b>216,958</b>	<b>-19.9</b>	<b>270,703</b>	<b>216,958</b>	<b>-19.9</b>
<b>Other treasury revenues</b>	<b>93,441</b>	<b>104,229</b>	<b>11.5</b>	<b>93,441</b>	<b>104,229</b>	<b>11.5</b>
<b>Total Revenues</b>	<b>1,724,673</b>	<b>1,538,969</b>	<b>-10.8</b>	<b>1,724,673</b>	<b>1,538,969</b>	<b>-10.8</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							0	0
March							0	0
April							0	0
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>6,791</b>	<b>13,689</b>	<b>177,253</b>	<b>98,735</b>	<b>276,351</b>	<b>214,608</b>	<b>460,395</b>	<b>327,032</b>

Table 4: Income Tax Revenues

	January			January			Relative Importance	
	2019	2020	Change	2019	2020	Change	2019	2020
<i>millions of LBP</i>			%			%		
<b>Income Tax revenues</b>							%	%
Profits	86,611	49,273	-43.1	86,611	49,273	-43.11	15.3	7.7
Wages and salaries	221,066	188,713	-14.6	221,066	188,713	-14.63	38.9	29.5
Capital Gains	28,025	18,754	-33.1	28,025	18,754	-33.08	4.9	2.9
Tax on Interest	225,605	382,300	69.5	225,605	382,300	69.46	39.7	59.7
Penalties on Income Tax	6,414	925	-85.6	6,414	925	-85.58	1.1	0.1
Other taxes on income	102	145	42.2	102	145	42.16	0.0	0.0
<b>Total income tax revenues</b>	<b>567,823</b>	<b>640,110</b>	<b>12.7</b>	<b>567,823</b>	<b>640,110</b>	<b>12.73</b>	<b>100</b>	<b>100</b>

Table 5: Government Properties Revenues

	January			January		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	125,375	100,000	-20.2	125,375	100,000	-20.2
Casino du Liban	11,380	7,064	-37.9	11,380	7,064	-37.9
Beirut international airport	37,789	6,832	-81.9	37,789	6,832	-81.9
Administration of National lottery	5,000	6,266	25.3	5,000	6,266	25.3
Other government properties	127	133	4.7	127	133	4.7
Tourist sites	219	110	-49.8	219	110	-49.8
Central bank	0	0	0.0	0	0	0.0
Beirut port	0	0	0.0	0	0	0.0
Other government organizations	414	357	-13.8	414	357	-13.8
<b>Total Government properties</b>	<b>180,304</b>	<b>120,762</b>	<b>-33.0</b>	<b>180,304</b>	<b>120,762</b>	<b>-33.0</b>

Table 6: Non Tax Revenues

	January		
	2019	2020	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>180,304</b>	<b>120,762</b>	<b>-33.0%</b>
Casino Revenues	11,380	7,064	-37.9%
Telecommunication Service Revenues	125,375	100,000	-20.2%
National Lottery Revenues	5,000	6,266	25.3%
Beirut International Airport	37,789	6,832	-81.9%
Beirut port	0	0	0.0%
Other Revenues	760	600	-21.1%
<b>Administrative Fees and Charges</b>	<b>69,444</b>	<b>65,564</b>	<b>-5.6%</b>
<i>Administrative Fees</i>	<b>50,236</b>	<b>49,531</b>	<b>-1.4%</b>
Notary Fees	5,366	4,659	-13.2%
Consulate Fees	921	1,126	22.3%
General Security Fees	19,933	21,656	8.6%
Traffic Fees	16,667	16,018	-3.9%
Judicial Fees	2,144	3,003	40.1%
Driving License Fees	1,522	907	-40.4%
Other Administrative Fees	3,683	2,162	-41.3%
<i>Administrative Charges *</i>	<b>5,675</b>	<b>4,629</b>	<b>-18.4%</b>
<i>Sales Returns</i>	<b>250</b>	<b>204</b>	<b>-18.4%</b>
<i>Permit Fees</i>	<b>7,690</b>	<b>8,357</b>	<b>8.7%</b>
<i>Other Administrative Fees and Charges</i>	<b>5,593</b>	<b>2,843</b>	<b>-49.2%</b>
<b>Penalties and Confiscations</b>	<b>2,864</b>	<b>1,510</b>	<b>-47.3%</b>
<b>Other non tax revenues of which:</b>	<b>18,091</b>	<b>29,122</b>	<b>61.0%</b>
Retirement deductibles	17,659	22,234	25.9%
Exceptional non-tax revenues	159	1,611	913.2%
<b>Total Non-Tax Revenues</b>	<b>270,703</b>	<b>216,958</b>	<b>-19.9%</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	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	64,120	51,172	-20.2	64,120	51,172	-20.2
Alcoholic beverages	1,155	793	-31.3	1,117	244	-78.2	2,272	1,037	-54.4
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	44	0	-100.0	13,126	5,633	-57.1	13,170	5,633	-57.2
Cars	0	0	0.0	27,248	12,483	-54.2	27,248	12,483	-54.2
Other excises	1,551	931	-40.0	0	0	0.0	1,551	931	-40.0
<b>Total</b>	<b>2,750</b>	<b>1,724</b>	<b>-37.3</b>	<b>105,611</b>	<b>69,532</b>	<b>-34.2</b>	<b>108,361</b>	<b>71,256</b>	<b>-34.2</b>

Table 8 :Government Revenues vs. Budget

	January 2020	Budget to date *	Part of Revenues	Budget 2020	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	327,032	0	0.0%	0	0.0%
Customs	99,717	0	0.0%	0	0.0%
Income tax	640,110	0	0.0%	0	0.0%
Real Estate registration fees	52,945	0	0.0%	0	0.0%
Goods & services taxes	18,475	0	0.0%	0	0.0%
Stamp fees	62,867	0	0.0%	0	0.0%
Built property tax	11,685	0	0.0%	0	0.0%
Inheritance tax	4,951	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>1,217,782</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	120,762	0	0.0%	0	0.0%
Administrative fees and charges	65,564	0	0.0%	0	0.0%
Other non-tax revenues	30,632	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>216,958</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>104,229</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>1,538,969</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 1 month period