

Revenue Bulletin for November 2020

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		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	350,464	142,279	-59.4	3,135,432	1,624,694	-48.2
Customs	125,511	107,466	-14.4	1,685,270	1,163,946	-30.9
Income tax	292,479	476,730	63.0	5,058,297	4,482,701	-11.4
Real Estate registration fees	31,829	81,938	157.4	436,442	923,364	111.6
Goods & services taxes	32,292	15,630	-51.6	597,033	481,964	-19.3
Stamp fees	25,078	25,440	1.4	491,987	412,261	-16.2
Built property tax	5,933	12,652	113.2	209,993	177,116	-15.7
Inheritance tax	7,824	13,697	75.1	93,711	102,631	9.5
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	871,410	875,832	0.5	11,708,165	9,368,677	-20.0
Non-tax revenues						
Government properties	116,697	410,354	251.6	1,829,240	1,745,387	-4.6
Administrative fees and charges	56,102	42,514	-24.2	746,905	608,392	-18.5
Other non-tax revenues	87,839	30,188	-65.6	322,874	316,645	-1.9
Total non-tax revenues	260,638	483,056	85.3	2,899,019	2,670,424	-7.9
Other treasury revenues	59,749	133,251	123.0	722,021	1,476,520	104.5
Total Revenues	1,191,797	1,492,139	25.2	15,329,205	13,515,621	-11.8

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	November			January-November		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	350,464	142,279	-59.4	3,135,432	1,624,694	-48.2
Customs	49,115	31,126	-36.6	595,567	285,909	-52.0
Income tax	292,479	476,730	63.0	5,058,297	4,482,701	-11.4
Real Estate registration fees	31,829	81,938	157.4	436,442	923,364	111.6
Goods & services taxes of which:	108,688	91,970	-15.4	1,686,736	1,360,001	-19.4
<i>Excise taxes</i>	78,371	78,288	-0.1	1,113,560	906,722	-18.6
<i>Interest Tax & Entertainment Tax</i>	1,485	690	-53.5	6,556	9,939	51.6
Stamp fees	25,078	25,440	1.4	491,987	412,261	-16.2
Built property tax	5,933	12,652	113.2	209,993	177,116	-15.7
Inheritance tax	7,824	13,697	75.1	93,711	102,631	9.5
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	871,410	875,832	0.5	11,708,165	9,368,677	-20.0
Non-tax revenues						
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Other treasury revenues	59,749	133,251	123.0	722,021	1,476,520	104.5
Total Revenues	1,191,797	1,492,139	25.2	15,329,205	13,515,621	-11.8

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	1,123	5,483	184,832	55,804	132,585	107,840	318,540	169,127
June	7,849	1,802	157,383	83,863	4,636	19,544	169,868	105,209
July	14,208	3,516	197,208	83,056	327,803	63,366	539,219	149,938
August	1,597	1,770	166,727	68,212	9,989	143,538	178,313	213,520
September	5,089	12,723	156,033	87,709	6,738	18,316	167,860	118,748
October	2,282	7,093	129,055	88,308	72,909	53,931	204,246	149,332
November	2,088	2,788	135,261	91,129	213,115	48,362	350,464	142,279
December							0	0
Total	45,680	50,410	1,778,424	869,768	1,311,328	704,516	3,135,432	1,624,694

Table 4: Income Tax Revenues

	November			January-November			
	2019	2020	Change	2019	2020	Change	Relative Importance
<i>millions of LBP</i>			%			%	2019 2020
Income Tax revenues							% %
Profits	10,554	232,457	2102.5	1,347,417	660,242	-51.00	26.6 14.7
Wages and salaries	13,165	36,878	180.1	856,680	685,601	-19.97	16.9 15.3
Capital Gains	4,517	11,151	146.9	356,490	132,132	-62.94	7.0 2.9
Tax on Interest	263,468	193,463	-26.6	2,468,875	2,980,322	20.72	48.8 66.5
Penalties on Income Tax	651	2,719	317.7	27,606	23,493	-14.90	0.5 0.5
Other taxes on income	124	62	-50.0	1,229	911	-25.87	0.0 0.0
Total income tax revenues	292,479	476,730	63.0	5,058,297	4,482,701	-11.38	100 100

Table 5: Government Properties Revenues

	November			January-November		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	75,375	269,050	256.9	1,277,591	1,183,842	-7.3
Casino du Liban	8,493	14,391	69.4	110,316	85,957	-22.1
Beirut international airport	7,314	116,281	1489.8	100,044	154,588	54.5
Administration of National lottery	20,095	10,000	-50.2	46,226	36,593	-20.8
Other government properties	97	88	-9.3	1,646	2,087	26.8
Tourist sites	136	16	-88.2	3,434	412	-88.0
Central bank	0	0	0.0	60,358	60,075	-0.5
Beirut port	0	0	0.0	219,555	216,703	-1.3
Other government organizations	5,187	528	-89.8	10,070	5,130	-49.1
Total Government properties	116,697	410,354	251.6	1,829,240	1,745,387	-4.6

Table 6: Non Tax Revenues

	January-November		
	2019	2020	Change
<i>millions of LBP</i>			
Government Properties	1,829,240	1,745,387	-4.6%
Casino Revenues	110,316	85,957	-22.1%
Telecommunication Service Revenues	1,277,591	1,183,842	-7.3%
National Lottery Revenues	46,226	36,593	-20.8%
Beirut International Airport	100,044	154,588	54.5%
Beirut port	219,555	216,703	-1.3%
Other Revenues	75,508	67,704	-10.3%
Administrative Fees and Charges	746,905	608,392	-18.5%
<i>Administrative Fees</i>	591,192	497,535	-15.8%
Notary Fees	58,768	43,662	-25.7%
Consulate Fees	10,279	3,979	-61.3%
General Security Fees	240,825	147,695	-38.7%
Traffic Fees	205,835	249,457	21.2%
Judicial Fees	28,721	25,794	-10.2%
Driving License Fees	18,086	13,570	-25.0%
Other Administrative Fees	28,678	13,378	-53.4%
<i>Administrative Charges *</i>	36,741	17,327	-52.8%
<i>Sales Returns</i>	2,528	1,592	-37.0%
<i>Permit Fees</i>	85,623	65,330	-23.7%
<i>Other Administrative Fees and Charges</i>	30,821	26,608	-13.7%
Penalties and Confiscations	31,869	20,708	-35.0%
Other non tax revenues of which:	291,005	295,937	1.7%
Retirement deductibles	198,761	240,655	21.1%
Exceptional non-tax revenues	10,126	41,438	309.2%
Total Non-Tax Revenues	2,899,019	2,670,424	-7.9%

* 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		
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
<i>millions of LBP</i>			%			%			%
Excise taxes									
Fuel	0	13,566	0.0	646,630	697,532	7.9	646,630	711,098	10.0
Alcoholic beverages	4,166	3,396	-18.5	12,660	8,486	-33.0	16,826	11,882	-29.4
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	63	228	261.9	149,858	47,630	-68.2	149,921	47,858	-68.1
Cars	0	0	0.0	280,555	124,389	-55.7	280,555	124,389	-55.7
Other excises	19,628	11,495	-41.4	0	0	0.0	19,628	11,495	-41.4
Total	23,857	28,685	20.2	1,089,703	878,037	-19.4	1,113,560	906,722	-18.6

Table 8 :Government Revenues vs. Budget

	January-November 2020	Budget to date *	Part of Revenues	Budget 2020	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	1,624,694	0	0.0%	0	0.0%
Customs	1,163,946	0	0.0%	0	0.0%
Income tax	4,482,701	0	0.0%	0	0.0%
Real Estate registration fees	923,364	0	0.0%	0	0.0%
Goods & services taxes	481,964	0	0.0%	0	0.0%
Stamp fees	412,261	0	0.0%	0	0.0%
Built property tax	177,116	0	0.0%	0	0.0%
Inheritance tax	102,631	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	9,368,677	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	1,745,387	0	0.0%	0	0.0%
Administrative fees and charges	608,392	0	0.0%	0	0.0%
Other non-tax revenues	316,645	0	0.0%	0	0.0%
Total non-tax revenues	2,670,424	0	0.0%	0	0.0%
Other treasury revenues	1,476,520	0	0.0%	0	0.0%
Total Revenues	13,515,621	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 11 months period