

Revenue Bulletin for September 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

	September			January-September		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	167,860	118,748	-29.3	2,580,722	1,333,083	-48.3
Customs	152,493	107,450	-29.5	1,440,947	951,628	-34.0
Income tax	280,462	261,489	-6.8	4,333,073	3,645,510	-15.9
Real Estate registration fees	50,645	139,927	176.3	372,471	737,121	97.9
Goods & services taxes	47,570	37,252	-21.7	530,272	445,464	-16.0
Stamp fees	35,395	48,188	36.1	418,443	337,531	-19.3
Built property tax	10,353	19,541	88.7	197,203	147,519	-25.2
Inheritance tax	8,191	26,110	218.8	80,612	80,609	0.0
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	752,969	758,705	0.8	9,953,743	7,678,465	-22.9
Non-tax revenues						
Government properties	273,437	331,229	21.1	1,438,653	866,152	-39.8
Administrative fees and charges	73,917	72,320	-2.2	623,313	514,608	-17.4
Other non-tax revenues	23,623	30,626	29.6	206,202	257,420	24.8
Total non-tax revenues	370,977	434,175	17.0	2,268,168	1,638,180	-27.8
Other treasury revenues	66,772	108,777	62.9	582,244	1,247,461	114.3
Total Revenues	1,190,718	1,301,657	9.3	12,804,155	10,564,106	-17.5

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	September			January-September		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	167,860	118,748	-29.3	2,580,722	1,333,083	-48.3
Customs	52,174	27,019	-48.2	502,711	226,381	-55.0
Income tax	280,462	261,489	-6.8	4,333,073	3,645,510	-15.9
Real Estate registration fees	50,645	139,927	176.3	372,471	737,121	97.9
Goods & services taxes of which:	147,889	117,683	-20.4	1,468,508	1,170,711	-20.3
<i>Excise taxes</i>	102,950	94,731	-8.0	957,770	749,317	-21.8
<i>Interest Tax & Entertainment Tax</i>	1,265	26	-97.9	4,938	7,124	44.3
Stamp fees	35,395	48,188	36.1	418,443	337,531	-19.3
Built property tax	10,353	19,541	88.7	197,203	147,519	-25.2
Inheritance tax	8,191	26,110	218.8	80,612	80,609	0.0
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	752,969	758,705	0.8	9,953,743	7,678,465	-22.9
Non-tax revenues						
Government properties	273,437	331,229	21.1	1,438,653	866,152	-39.8
Administrative fees and charges	73,917	72,320	-2.2	623,313	514,608	-17.4
Other non-tax revenues	23,623	30,626	29.6	206,202	257,420	24.8
Total non-tax revenues	370,977	434,175	17.0	2,268,168	1,638,180	-27.8
Other treasury revenues	66,772	108,777	62.9	582,244	1,247,461	114.3
Total Revenues	1,190,718	1,301,657	9.3	12,804,155	10,564,106	-17.5

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							0	0
November							0	0
December							0	0
Total	41,310	40,529	1,514,108	690,331	1,025,304	602,223	2,580,722	1,333,083

Table 4: Income Tax Revenues

	September			January-September			
	2019	2020	Change	2019	2020	Change	Relative Importance
<i>millions of LBP</i>			%			%	2019 2020
Income Tax revenues							% %
Profits	15,959	26,133	63.8	1,331,757	366,727	-72.46	30.7 10.1
Wages and salaries	9,628	13,969	45.1	675,398	559,015	-17.23	15.6 15.3
Capital Gains	12,422	16,347	31.6	348,512	110,115	-68.40	8.0 3.0
Tax on Interest	239,953	202,405	-15.6	1,950,495	2,592,115	32.90	45.0 71.1
Penalties on Income Tax	2,382	2,571	7.9	25,974	16,770	-35.44	0.6 0.5
Other taxes on income	118	64	-45.8	937	768	-18.04	0.0 0.0
Total income tax revenues	280,462	261,489	-6.8	4,333,073	3,645,510	-15.87	100 100

Table 5: Government Properties Revenues

	September			January-September		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	250,750	320,132	27.7	940,913	620,132	-34.1
Casino du Liban	12,894	8,306	-35.6	92,711	55,549	-40.1
Beirut international airport	8,609	1,976	-77.0	90,255	37,622	-58.3
Administration of National lottery	0	0	0.0	26,131	16,593	-36.5
Other government properties	387	99	-74.4	1,287	1,630	26.7
Tourist sites	368	14	-96.2	2,696	342	-87.3
Central bank	0	0	0.0	60,358	60,075	-0.5
Beirut port	0	0	0.0	219,555	70,000	-68.1
Other government organizations	429	702	63.6	4,747	4,209	-11.3
Total Government properties	273,437	331,229	21.1	1,438,653	866,152	-39.8

Table 6: Non Tax Revenues

	January-September		
	2019	2020	Change
<i>millions of LBP</i>			
Government Properties	1,438,653	866,152	-39.8%
Casino Revenues	92,711	55,549	-40.1%
Telecommunication Service Revenues	940,913	620,132	-34.1%
National Lottery Revenues	26,131	16,593	-36.5%
Beirut International Airport	90,255	37,622	-58.3%
Beirut port	219,555	70,000	-68.1%
Other Revenues	69,088	66,256	-4.1%
Administrative Fees and Charges	623,313	514,608	-17.4%
<i>Administrative Fees</i>	494,208	418,000	-15.4%
Notary Fees	49,632	35,788	-27.9%
Consulate Fees	8,698	3,763	-56.7%
General Security Fees	199,238	122,546	-38.5%
Traffic Fees	171,716	212,798	23.9%
Judicial Fees	22,768	21,617	-5.1%
Driving License Fees	15,553	10,122	-34.9%
Other Administrative Fees	26,603	11,366	-57.3%
<i>Administrative Charges *</i>	31,897	15,271	-52.1%
<i>Sales Returns</i>	2,166	1,262	-41.7%
<i>Permit Fees</i>	67,350	55,608	-17.4%
<i>Other Administrative Fees and Charges</i>	27,692	24,467	-11.6%
Penalties and Confiscations	27,510	14,632	-46.8%
Other non tax revenues of which:	178,692	242,788	35.9%
Retirement deductibles	154,436	197,107	27.6%
Exceptional non-tax revenues	7,596	32,083	322.4%
Total Non-Tax Revenues	2,268,168	1,638,180	-27.8%

* 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-September	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	550,870	583,167	5.9	550,870	596,733	8.3
Alcoholic beverages	3,917	3,065	-21.8	9,928	6,526	-34.3	13,845	9,591	-30.7
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	63	228	261.9	132,062	40,015	-69.7	132,125	40,243	-69.5
Cars	0	0	0.0	245,376	95,539	-61.1	245,376	95,539	-61.1
Other excises	15,554	7,211	-53.6	0	0	0.0	15,554	7,211	-53.6
Total	19,534	24,070	23.2	938,236	725,247	-22.7	957,770	749,317	-21.8

Table 8 :Government Revenues vs. Budget

	January-September 2020	Budget to date *	Part of Revenues	Budget 2020	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	1,333,083	0	0.0%	0	0.0%
Customs	951,628	0	0.0%	0	0.0%
Income tax	3,645,510	0	0.0%	0	0.0%
Real Estate registration fees	737,121	0	0.0%	0	0.0%
Goods & services taxes	445,464	0	0.0%	0	0.0%
Stamp fees	337,531	0	0.0%	0	0.0%
Built property tax	147,519	0	0.0%	0	0.0%
Inheritance tax	80,609	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	7,678,465	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	866,152	0	0.0%	0	0.0%
Administrative fees and charges	514,608	0	0.0%	0	0.0%
Other non-tax revenues	257,420	0	0.0%	0	0.0%
Total non-tax revenues	1,638,180	0	0.0%	0	0.0%
Other treasury revenues	1,247,461	0	0.0%	0	0.0%
Total Revenues	10,564,106	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 9 months period