

# Revenue Bulletin for January 2021

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Table 1: Government Revenues

	January			January		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	327,032	152,247	-53.4	327,032	152,247	-53.4
Customs	99,717	95,835	-3.9	99,717	95,835	-3.9
Income tax	640,110	318,593	-50.2	640,110	318,593	-50.2
Real Estate registration fees	52,945	32,754	-38.1	52,945	32,754	-38.1
Goods & services taxes	18,475	4,904	-73.5	18,475	4,904	-73.5
Stamp fees	62,867	24,136	-61.6	62,867	24,136	-61.6
Built property tax	11,685	4,476	-61.7	11,685	4,476	-61.7
Inheritance tax	4,951	2,117	-57.2	4,951	2,117	-57.2
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	1,217,782	635,062	-47.9	1,217,782	635,062	-47.9
<b>Non-tax revenues</b>						
Government properties	120,762	35,948	-70.2	120,762	35,948	-70.2
Administrative fees and charges	65,564	13,380	-79.6	65,564	13,380	-79.6
Other non-tax revenues	30,632	23,986	-21.7	30,632	23,986	-21.7
Total non-tax revenues	216,958	73,314	-66.2	216,958	73,314	-66.2
<b>Other treasury revenues</b>	104,229	47,938	-54.0	104,229	47,938	-54.0
<b>Total Revenues</b>	1,538,969	756,314	-50.9	1,538,969	756,314	-50.9

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	January			January		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	327,032	152,247	-53.4	327,032	152,247	-53.4
Customs	30,185	31,865	5.6	30,185	31,865	5.6
Income tax	640,110	318,593	-50.2	640,110	318,593	-50.2
Real Estate registration fees	52,945	32,754	-38.1	52,945	32,754	-38.1
Goods & services taxes of which:	88,007	68,874	-21.7	88,007	68,874	-21.7
<i>Excise taxes</i>	71,256	64,259	-9.8	71,256	64,259	-9.8
<i>Interest Tax &amp; Entertainment Tax</i>	2,276	18	-99.2	2,276	18	-99.2
Stamp fees	62,867	24,136	-61.6	62,867	24,136	-61.6
Built property tax	11,685	4,476	-61.7	11,685	4,476	-61.7
Inheritance tax	4,951	2,117	-57.2	4,951	2,117	-57.2
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	1,217,782	635,062	-47.9	1,217,782	635,062	-47.9
<b>Non-tax revenues</b>						
Government properties	120,762	35,948	-70.2	120,762	35,948	-70.2
Administrative fees and charges	65,564	13,380	-79.6	65,564	13,380	-79.6
Other non-tax revenues	30,632	23,986	-21.7	30,632	23,986	-21.7
Total non-tax revenues	216,958	73,314	-66.2	216,958	73,314	-66.2
<b>Other treasury revenues</b>	104,229	47,938	-54.0	104,229	47,938	-54.0
<b>Total Revenues</b>	1,538,969	756,314	-50.9	1,538,969	756,314	-50.9

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

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2020	2021	2020	2021	2020	2021	2020	2021
<i>millions of LBP</i>								
January	13,689	4,086	98,735	76,103	214,608	72,058	327,032	152,247
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>13,689</b>	<b>4,086</b>	<b>98,735</b>	<b>76,103</b>	<b>214,608</b>	<b>72,058</b>	<b>327,032</b>	<b>152,247</b>

Table 4: Income Tax Revenues

	January			January			Relative Importance	
	2020	2021	Change	2020	2021	Change	2020	2021
<i>millions of LBP</i>			%			%		
<b>Income Tax revenues</b>							%	%
Profits	49,273	16,693	-66.1	49,273	16,693	-66.12	7.7	5.2
Wages and salaries	188,713	42,342	-77.6	188,713	42,342	-77.56	29.5	13.3
Capital Gains	18,754	14,253	-24.0	18,754	14,253	-24.00	2.9	4.5
Tax on Interest	382,300	244,637	-36.0	382,300	244,637	-36.01	59.7	76.8
Penalties on Income Tax	925	590	-36.2	925	590	-36.22	0.1	0.2
Other taxes on income	145	78	-46.2	145	78	-46.21	0.0	0.0
<b>Total income tax revenues</b>	<b>640,110</b>	<b>318,593</b>	<b>-50.2</b>	<b>640,110</b>	<b>318,593</b>	<b>-50.23</b>	<b>100</b>	<b>100</b>

Table 5: Government Properties Revenues

	January			January		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	100,000	0	-100.0	100,000	0	-100.0
Casino du Liban	7,064	15,788	123.5	7,064	15,788	123.5
Beirut international airport	6,832	0	-100.0	6,832	0	-100.0
Administration of National lottery	6,266	20,000	219.2	6,266	20,000	219.2
Other government properties	133	86	-35.3	133	86	-35.3
Tourist sites	110	15	-86.4	110	15	-86.4
Central bank	0	0	0.0	0	0	0.0
Beirut port	0	0	0.0	0	0	0.0
Other government organizations	357	59	-83.5	357	59	-83.5
<b>Total Government properties</b>	<b>120,762</b>	<b>35,948</b>	<b>-70.2</b>	<b>120,762</b>	<b>35,948</b>	<b>-70.2</b>

Table 6: Non Tax Revenues

	January		
	2020	2021	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>120,762</b>	<b>35,948</b>	<b>-70.2%</b>
Casino Revenues	7,064	15,788	123.5%
Telecommunication Service Revenues	100,000	0	-100.0%
National Lottery Revenues	6,266	20,000	219.2%
Beirut International Airport	6,832	0	-100.0%
Beirut port	0	0	0.0%
Other Revenues	600	160	-73.3%
<b>Administrative Fees and Charges</b>	<b>65,564</b>	<b>13,380</b>	<b>-79.6%</b>
<i>Administrative Fees</i>	<b>49,531</b>	<b>11,048</b>	<b>-77.7%</b>
Notary Fees	4,659	1,733	-62.8%
Consulate Fees	1,126	178	-84.2%
General Security Fees	21,656	6,968	-67.8%
Traffic Fees	16,018	1,024	-93.6%
Judicial Fees	3,003	654	-78.2%
Driving License Fees	907	232	-74.4%
Other Administrative Fees	2,162	259	-88.0%
<i>Administrative Charges *</i>	<b>4,629</b>	<b>641</b>	<b>-86.2%</b>
<i>Sales Returns</i>	<b>204</b>	<b>43</b>	<b>-78.9%</b>
<i>Permit Fees</i>	<b>8,357</b>	<b>1,446</b>	<b>-82.7%</b>
<i>Other Administrative Fees and Charges</i>	<b>2,843</b>	<b>202</b>	<b>-92.9%</b>
<b>Penalties and Confiscations</b>	<b>1,510</b>	<b>882</b>	<b>-41.6%</b>
<b>Other non tax revenues of which:</b>	<b>29,122</b>	<b>23,104</b>	<b>-20.7%</b>
Retirement deductibles	22,234	21,229	-4.5%
Exceptional non-tax revenues	1,611	1,875	16.4%
<b>Total Non-Tax Revenues</b>	<b>216,958</b>	<b>73,314</b>	<b>-66.2%</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		
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
<i>millions of LBP</i>									
			%			%			%
<b>Excise taxes</b>									
Fuel	0	0	0.0	51,172	42,305	-17.3	51,172	42,305	-17.3
Alcoholic beverages	793	85	-89.3	244	665	172.5	1,037	750	-27.7
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	0	0	#DIV/0!	5,633	2,746	-51.3	5,633	2,746	-51.3
Cars	0	0	0.0	12,483	18,254	46.2	12,483	18,254	46.2
Other excises	931	204	-78.1	0	0	0.0	931	204	-78.1
<b>Total</b>	<b>1,724</b>	<b>289</b>	<b>-83.2</b>	<b>69,532</b>	<b>63,970</b>	<b>-8.0</b>	<b>71,256</b>	<b>64,259</b>	<b>-9.8</b>

Table 8 :Government Revenues vs. Budget

	January 2021	Budget to date *	Part of Revenues	Budget 2021	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	152,247	0	0.0%	0	0.0%
Customs	95,835	0	0.0%	0	0.0%
Income tax	318,593	0	0.0%	0	0.0%
Real Estate registration fees	32,754	0	0.0%	0	0.0%
Goods & services taxes	4,904	0	0.0%	0	0.0%
Stamp fees	24,136	0	0.0%	0	0.0%
Built property tax	4,476	0	0.0%	0	0.0%
Inheritance tax	2,117	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>635,062</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	35,948	0	0.0%	0	0.0%
Administrative fees and charges	13,380	0	0.0%	0	0.0%
Other non-tax revenues	23,986	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>73,314</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>47,938</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>756,314</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