

# Revenue Bulletin for August 2021

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Table 1: Government Revenues

	August			January-August		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	213,520	281,423	31.8	1,214,335	2,681,112	120.8
Customs	88,394	125,912	42.4	844,178	1,009,365	19.6
Income tax	397,038	270,770	-31.8	3,384,021	3,971,882	17.4
Real Estate registration fees	86,442	99,061	14.6	597,194	690,633	15.6
Goods & services taxes	11,438	51,053	346.3	408,212	329,097	-19.4
Stamp fees	28,653	28,363	-1.0	289,343	321,311	11.0
Built property tax	10,776	12,394	15.0	127,978	181,157	41.6
Inheritance tax	8,168	27,109	231.9	54,499	174,356	219.9
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>844,429</b>	<b>896,085</b>	<b>6.1</b>	<b>6,919,760</b>	<b>9,358,913</b>	<b>35.2</b>
<b>Non-tax revenues</b>						
Government properties	19,068	274,821	1341.3	534,923	1,448,240	170.7
Administrative fees and charges	44,888	62,926	40.2	442,288	432,109	-2.3
Other non-tax revenues	26,586	29,135	9.6	226,794	251,762	11.0
<b>Total non-tax revenues</b>	<b>90,542</b>	<b>366,882</b>	<b>305.2</b>	<b>1,204,005</b>	<b>2,132,111</b>	<b>77.1</b>
<b>Other treasury revenues</b>	<b>42,667</b>	<b>113,369</b>	<b>165.7</b>	<b>1,138,684</b>	<b>868,547</b>	<b>-23.7</b>
<b>Total Revenues</b>	<b>977,638</b>	<b>1,376,336</b>	<b>40.8</b>	<b>9,262,449</b>	<b>12,359,571</b>	<b>33.4</b>

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	August			January-August		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	213,520	281,423	31.8	1,214,335	2,681,112	120.8
Customs	18,977	34,961	84.2	199,362	303,380	52.2
Income tax	397,038	270,770	-31.8	3,384,021	3,971,882	17.4
Real Estate registration fees	86,442	99,061	14.6	597,194	690,633	15.6
Goods & services taxes of which:	80,855	142,004	75.6	1,053,028	1,035,082	-1.7
<i>Excise taxes</i>	70,857	93,791	32.4	654,586	718,217	9.7
<i>Interest Tax &amp; Entertainment Tax</i>	37	39	5.4	7,098	11,210	57.9
Stamp fees	28,653	28,363	-1.0	289,343	321,311	11.0
Built property tax	10,776	12,394	15.0	127,978	181,157	41.6
Inheritance tax	8,168	27,109	231.9	54,499	174,356	219.9
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>844,429</b>	<b>896,085</b>	<b>6.1</b>	<b>6,919,760</b>	<b>9,358,913</b>	<b>35.2</b>
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<b>Total Revenues</b>	<b>977,638</b>	<b>1,376,336</b>	<b>40.8</b>	<b>9,262,449</b>	<b>12,359,571</b>	<b>33.4</b>

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	927	477	77,545	97,158	13,629	128,348	92,101	225,983
March	224	3,975	70,216	116,608	5,769	178,951	76,209	299,534
April	395	4,997	65,191	116,291	15,613	159,516	81,199	280,804
May	5,483	8,129	55,804	129,242	107,840	386,378	169,127	523,749
June	1,802	9,010	83,863	113,894	19,544	257,266	105,209	380,170
July	3,516	1,585	83,056	124,728	63,366	410,889	149,938	537,202
August	1,770	4,588	68,212	117,820	143,538	159,015	213,520	281,423
September							0	0
October							0	0
November							0	0
December							0	0
<b>Total</b>	<b>27,806</b>	<b>36,847</b>	<b>602,622</b>	<b>891,844</b>	<b>583,907</b>	<b>1,752,421</b>	<b>1,214,335</b>	<b>2,681,112</b>

Table 4: Income Tax Revenues

	August			January-August			
	2020	2021	Change	2020	2021	Change	Relative Importance
<i>millions of LBP</i>			%			%	<b>2020</b> <b>2021</b>
<b>Income Tax revenues</b>							% %
Profits	17,577	64,761	268.4	340,594	1,453,315	326.70	10.1 36.6
Wages and salaries	73,959	16,142	-78.2	545,046	638,666	17.18	16.1 16.1
Capital Gains	12,246	6,339	-48.2	93,768	193,253	106.10	2.8 4.9
Tax on Interest	292,118	181,763	-37.8	2,389,710	1,666,146	-30.28	70.6 41.9
Penalties on Income Tax	1,023	1,710	67.2	14,199	19,926	40.33	0.4 0.5
Other taxes on income	115	55	-52.2	704	576	-18.18	0.0 0.0
<b>Total income tax revenues</b>	<b>397,038</b>	<b>270,770</b>	<b>-31.8</b>	<b>3,384,021</b>	<b>3,971,882</b>	<b>17.37</b>	<b>100 100</b>

Table 5: Government Properties Revenues

	August			January-August		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	0	221,501	0.0	300,000	1,202,291	300.8
Casino du Liban	12,913	47,172	265.3	47,243	152,857	223.6
Beirut international airport	5,624	3,268	-41.9	35,646	25,544	-28.3
Administration of National lottery	0	0	0.0	16,593	20,451	23.3
Other government properties	82	82	0.0	1,531	972	-36.5
Tourist sites	22	94	327.3	328	435	32.6
Central bank	0	0	0.0	60,075	0	-100.0
Beirut port	0	2,000	0.0	70,000	39,107	-44.1
Other government organizations	427	704	64.9	3,507	6,583	87.7
<b>Total Government properties</b>	<b>19,068</b>	<b>274,821</b>	<b>1341.3</b>	<b>534,923</b>	<b>1,448,240</b>	<b>170.7</b>

Table 6: Non Tax Revenues

	January-August		
	2020	2021	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>534,923</b>	<b>1,448,240</b>	<b>170.7%</b>
Casino Revenues	47,243	152,857	223.6%
Telecommunication Service Revenues	300,000	1,202,291	300.8%
National Lottery Revenues	16,593	20,451	23.3%
Beirut International Airport	35,646	25,544	-28.3%
Beirut port	70,000	39,107	-44.1%
Other Revenues	65,441	7,990	-87.8%
<b>Administrative Fees and Charges</b>	<b>442,288</b>	<b>432,109</b>	<b>-2.3%</b>
<i>Administrative Fees</i>	<b>354,158</b>	<b>364,595</b>	<b>2.9%</b>
Notary Fees	30,374	31,771	4.6%
Consulate Fees	3,678	1,586	-56.9%
General Security Fees	103,076	169,150	64.1%
Traffic Fees	180,687	124,742	-31.0%
Judicial Fees	18,557	14,725	-20.6%
Driving License Fees	7,822	14,281	82.6%
Other Administrative Fees	9,964	8,340	-16.3%
<i>Administrative Charges *</i>	<b>14,390</b>	<b>20,331</b>	<b>41.3%</b>
<i>Sales Returns</i>	<b>1,076</b>	<b>1,014</b>	<b>-5.8%</b>
<i>Permit Fees</i>	<b>48,913</b>	<b>31,373</b>	<b>-35.9%</b>
<i>Other Administrative Fees and Charges</i>	<b>23,751</b>	<b>14,796</b>	<b>-37.7%</b>
<b>Penalties and Confiscations</b>	<b>12,428</b>	<b>15,295</b>	<b>23.1%</b>
<b>Other non tax revenues of which:</b>	<b>214,366</b>	<b>236,467</b>	<b>10.3%</b>
Retirement deductibles	174,574	171,021	-2.0%
Exceptional non-tax revenues	26,194	48,822	86.4%
<b>Total Non-Tax Revenues</b>	<b>1,204,005</b>	<b>2,132,111</b>	<b>77.1%</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-August	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	519,307	414,535	-20.2	519,307	414,535	-20.2
Alcoholic beverages	3,040	3,112	2.4	5,717	7,490	31.0	8,757	10,602	21.1
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	130	164	26.2	36,755	43,010	17.0	36,885	43,174	17.1
Cars	0	0	0.0	83,037	240,950	190.2	83,037	240,950	190.2
Other excises	6,600	8,956	35.7	0	0	0.0	6,600	8,956	35.7
<b>Total</b>	<b>9,770</b>	<b>12,232</b>	<b>25.2</b>	<b>644,816</b>	<b>705,985</b>	<b>9.5</b>	<b>654,586</b>	<b>718,217</b>	<b>9.7</b>

Table 8 :Government Revenues vs. Budget

	January-August 2021	Budget to date *	Part of Revenues	Budget 2021	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	2,681,112	0	0.0%	0	0.0%
Customs	1,009,365	0	0.0%	0	0.0%
Income tax	3,971,882	0	0.0%	0	0.0%
Real Estate registration fees	690,633	0	0.0%	0	0.0%
Goods & services taxes	329,097	0	0.0%	0	0.0%
Stamp fees	321,311	0	0.0%	0	0.0%
Built property tax	181,157	0	0.0%	0	0.0%
Inheritance tax	174,356	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>9,358,913</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	1,448,240	0	0.0%	0	0.0%
Administrative fees and charges	432,109	0	0.0%	0	0.0%
Other non-tax revenues	251,762	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>2,132,111</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>868,547</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>12,359,571</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 8 months period