

# Revenue Bulletin for September 2016

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Table 1: Government Revenues

	September			January-September		
	2015	2016	Change	2015	2016	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	161,310	167,131	3.6	2,349,186	2,397,910	2.1
Customs	168,626	182,721	8.4	1,522,372	1,573,156	3.3
Income tax	91,999	162,057	76.2	2,429,931	2,543,859	4.7
Real Estate registration fees	59,881	66,030	10.3	547,614	571,577	4.4
Goods & services taxes	32,661	39,833	22.0	427,211	419,838	-1.7
Stamp fees	25,237	30,075	19.2	364,374	349,405	-4.1
Built property tax	11,464	20,692	80.5	201,661	211,831	5.0
Inheritance tax	13,882	19,107	37.6	118,494	124,604	5.2
Other tax revenues	296	0	-100.0	5,286	0	-100.0
<b>Total tax revenues</b>	<b>565,356</b>	<b>687,646</b>	<b>21.6</b>	<b>7,966,129</b>	<b>8,192,180</b>	<b>2.8</b>
<b>Non-tax revenues</b>						
Government properties	172,267	163,196	-5.3	1,603,650	1,664,209	3.8
Administrative fees and charges	58,089	57,317	-1.3	573,200	567,125	-1.1
Other non-tax revenues	14,852	17,473	17.6	139,956	175,065	25.1
<b>Total non-tax revenues</b>	<b>245,208</b>	<b>237,986</b>	<b>-2.9</b>	<b>2,316,806</b>	<b>2,406,399</b>	<b>3.9</b>
<b>Other treasury revenues</b>	<b>132,062</b>	<b>52,346</b>	<b>-60.4</b>	<b>614,522</b>	<b>745,356</b>	<b>21.3</b>
<b>Total Revenues</b>	<b>942,626</b>	<b>977,978</b>	<b>3.8</b>	<b>10,897,457</b>	<b>11,343,935</b>	<b>4.1</b>

**NB:** Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	September			January-September		
	2015	2016	Change	2015	2016	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	161,310	167,131	3.6	2,349,186	2,397,910	2.1
Customs	57,421	58,960	2.7	532,528	526,905	-1.1
Income tax	91,999	162,057	76.2	2,429,931	2,543,859	4.7
Real Estate registration fees	59,881	66,030	10.3	547,614	571,577	4.4
Goods & services taxes of which:	143,866	163,594	13.7	1,417,055	1,466,089	3.5
<i>Excise taxes</i>	111,348	123,985	11.3	993,777	1,049,510	5.6
<i>5% Tax &amp; Entertainment Tax</i>	144	138	-4.2	3,624	3,466	-4.4
Stamp fees	25,237	30,075	19.2	364,374	349,405	-4.1
Built property tax	11,464	20,692	80.5	201,661	211,831	5.0
Inheritance tax	13,882	19,107	37.6	118,494	124,604	5.2
Other tax revenues	296	0	-100.0	5,286	0	-100.0
<b>Total tax revenues</b>	<b>565,356</b>	<b>687,646</b>	<b>21.6</b>	<b>7,966,129</b>	<b>8,192,180</b>	<b>2.8</b>
<b>Non-tax revenues</b>						
Government properties	172,267	163,196	-5.3	1,603,650	1,664,209	3.8
Administrative fees and charges	58,089	57,317	-1.3	573,200	567,125	-1.1
Other non-tax revenues	14,852	17,473	17.6	139,956	175,065	25.1
<b>Total non-tax revenues</b>	<b>245,208</b>	<b>237,986</b>	<b>-2.9</b>	<b>2,316,806</b>	<b>2,406,399</b>	<b>3.9</b>
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<b>Total Revenues</b>	<b>942,626</b>	<b>977,978</b>	<b>3.8</b>	<b>10,897,457</b>	<b>11,343,935</b>	<b>4.1</b>

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

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2015	2016	2015	2016	2015	2016	2015	2016
<i>millions of LBP</i>								
January	3,197	3,538	147,139	146,488	311,703	315,923	462,039	465,949
February	1,884	1,979	121,081	128,309	12,411	31,067	135,376	161,355
March	1,133	3,033	137,306	155,008	8,756	10,926	147,195	168,967
April	832	1,878	165,738	155,990	282,870	285,304	449,440	443,172
May	790	2,430	162,587	164,501	7,512	7,009	170,889	173,940
June	2,778	3,513	179,796	164,531	11,826	5,444	194,400	173,488
July	1,289	1,556	165,996	155,642	288,689	299,755	455,974	456,953
August	1,142	1,824	164,267	173,992	7,154	11,139	172,563	186,955
September	4,084	4,119	150,211	155,523	7,015	7,489	161,310	167,131
October							0	0
November							0	0
December							0	0
<b>Total</b>	<b>17,129</b>	<b>23,870</b>	<b>1,394,121</b>	<b>1,399,984</b>	<b>937,936</b>	<b>974,056</b>	<b>2,349,186</b>	<b>2,397,910</b>

Table 4: Income Tax Revenues

	September			January-September			
	2015	2016	Change	2015	2016	Change	Relative Importance
<i>millions of LBP</i>			%			%	2015 2016
							% %
<b>Income Tax revenues</b>							
Profits	14,122	21,361	51.3	1,063,041	1,094,251	2.94	43.7 43.0
Wages and salaries	5,338	5,605	5.0	517,774	544,871	5.23	21.3 21.4
Capital Gains	11,406	22,261	95.2	232,279	244,650	5.33	9.6 9.6
5% Tax on Interest	56,928	106,760	87.5	564,260	613,383	8.71	23.2 24.1
Penalties on Income Tax	4,177	6,016	44.0	52,154	46,134	-11.54	2.1 1.8
Other taxes on income	28	54	92.9	423	570	34.75	0.0 0.0
<b>Total income tax revenues</b>	<b>91,999</b>	<b>162,057</b>	<b>76.2</b>	<b>2,429,931</b>	<b>2,543,859</b>	<b>4.69</b>	<b>100 100</b>

Table 5: Government Properties Revenues

	September			January-September		
	2015	2016	Change	2015	2016	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	155,000	135,675	-12.5	1,294,672	1,337,911	3.3
Casino du Liban	9,022	8,209	-9.0	74,711	77,196	3.3
Beirut international airport	7,422	7,305	-1.6	75,195	84,014	11.7
Administration of National lottery	0	10,000	0.0	31,131	30,326	-2.6
Other government properties	28	385	1275.0	1,880	1,332	-29.1
Tourist sites	159	144	-9.4	1,055	1,387	31.5
Central bank	0	0	0.0	61,143	61,043	-0.2
Beirut port	0	0	0.0	60,000	65,000	8.3
Other government organizations	636	1,478	132.4	3,863	6,000	55.3
<b>Total Government properties</b>	<b>172,267</b>	<b>163,196</b>	<b>-5.3</b>	<b>1,603,650</b>	<b>1,664,209</b>	<b>3.8</b>

Table 6: Non Tax Revenues

	January-September		
	2015	2016	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>1,603,650</b>	<b>1,664,209</b>	<b>3.8%</b>
Casino Revenues	74,711	77,196	3.3%
Telecommunication Service Revenues	1,294,672	1,337,911	3.3%
National Lottery Revenues	31,131	30,326	-2.6%
Beirut International Airport	75,195	84,014	11.7%
Beirut port	60,000	65,000	8.3%
Other Revenues	67,941	69,762	2.7%
<b>Administrative Fees and Charges</b>	<b>573,200</b>	<b>567,125</b>	<b>-1.1%</b>
<i>Administrative Fees</i>	<b>478,690</b>	<b>462,463</b>	<b>-3.4%</b>
Notary Fees	27,664	27,612	-0.2%
Consulate Fees	3,344	9,623	187.8%
General Security Fees	197,123	209,394	6.2%
Traffic Fees	165,470	150,598	-9.0%
Judicial Fees	22,588	21,179	-6.2%
Driving License Fees	25,937	16,204	-37.5%
Other Administrative Fees	36,564	27,853	-23.8%
<i>Administrative Charges *</i>	<b>23,630</b>	<b>24,884</b>	<b>5.3%</b>
<i>Sales Returns</i>	<b>2,065</b>	<b>2,041</b>	<b>-1.2%</b>
<i>Permit Fees</i>	<b>54,265</b>	<b>65,468</b>	<b>20.6%</b>
<i>Other Administrative Fees and Charges</i>	<b>14,550</b>	<b>12,269</b>	<b>-15.7%</b>
<b>Penalties and Confiscations</b>	<b>19,436</b>	<b>32,612</b>	<b>67.8%</b>
<b>Other non tax revenues of which:</b>	<b>120,520</b>	<b>142,453</b>	<b>18.2%</b>
Retirement deductibles	102,184	112,265	9.9%
Exceptional non-tax revenues	1,687	1,702	0.9%
<b>Total Non-Tax Revenues</b>	<b>2,316,806</b>	<b>2,406,399</b>	<b>3.9%</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-September	Indirect Tax department			Customs			Total		
	2015	2016	Δ	2015	2016	Δ	2015	2016	Δ
<i>millions of LBP</i>									
			%			%			%
<b>Excise taxes</b>									
Fuel	0	0	0.0	472,335	512,210	8.4	472,335	512,210	8.4
Alcoholic beverages	3,851	3,168	-17.7	4,464	3,670	-17.8	8,315	6,838	-17.8
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	0	0	#DIV/0!	172,696	167,204	-3.2	172,696	167,204	-3.2
Cars	0	0	0.0	340,349	363,167	6.7	340,349	363,167	6.7
Other excises	82	91	11.0	0	0	0.0	82	91	11.0
<b>Total</b>	<b>3,933</b>	<b>3,259</b>	<b>-17.1</b>	<b>989,844</b>	<b>1,046,251</b>	<b>5.7</b>	<b>993,777</b>	<b>1,049,510</b>	<b>5.6</b>

Table 8 :Government Revenues vs. Budget

	January-September 2016	Budget to date *	Part of Revenues	Budget 2016	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	2,397,910	0	0.0%	0	0.0%
Customs	1,573,156	0	0.0%	0	0.0%
Income tax	2,543,859	0	0.0%	0	0.0%
Real Estate registration fees	571,577	0	0.0%	0	0.0%
Goods & services taxes	419,838	0	0.0%	0	0.0%
Stamp fees	349,405	0	0.0%	0	0.0%
Built property tax	211,831	0	0.0%	0	0.0%
Inheritance tax	124,604	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>8,192,180</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	1,664,209	0	0.0%	0	0.0%
Administrative fees and charges	567,125	0	0.0%	0	0.0%
Other non-tax revenues	175,065	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>2,406,399</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>745,356</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>11,343,935</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 9 months period