

Revenue Bulletin for April 2018

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Table 1: Government Revenues

	April			January-April		
	2017	2018	Change	2017	2018	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	469,583	497,150	5.9	1,337,967	1,453,710	8.7
Customs	174,167	163,274	-6.3	675,480	654,912	-3.0
Income tax	320,646	380,177	18.6	1,047,313	1,274,784	21.7
Real Estate registration fees	74,961	42,191	-43.7	311,651	242,272	-22.3
Goods & services taxes	54,756	79,393	45.0	186,047	196,711	5.7
Stamp fees	58,323	64,273	10.2	185,140	219,605	18.6
Built property tax	29,312	17,385	-40.7	185,196	170,828	-7.8
Inheritance tax	22,362	7,248	-67.6	60,872	36,672	-39.8
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	1,204,110	1,251,091	3.9	3,989,666	4,249,494	6.5
Non-tax revenues						
Government properties	156,346	290,924	86.1	853,378	522,031	-38.8
Administrative fees & charges	57,870	61,817	6.8	337,749	338,608	0.3
Other non-tax revenues	14,575	25,592	75.6	65,666	101,166	54.1
Total non-tax revenues	228,791	378,333	65.4	1,256,793	961,805	-23.5
Other treasury revenues	91,077	44,452	-51.2	308,525	534,719	73.3
Total Revenues	1,523,978	1,673,876	9.8	5,554,984	5,746,018	3.4

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	April			January-April		
	2017	2018	Change	2017	2018	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax			0.0			0.0
Customs	59,855	61,695	3.1	230,085	252,890	9.9
Income tax			0.0			0.0
Real Estate registration fees			0.0			0.0
Goods&services taxes of which:	169,068	180,972	7.0	631,442	598,733	-5.2
<i>Excise taxes</i>	114,647	104,414	-8.9	448,358	414,043	-7.7
<i>5% Tax & Entertainment Tax</i>	52	50	-3.8	1,692	2,108	24.6
Stamp fees			0.0			0.0
Built property tax			0.0			0.0
Inheritance tax			0.0			0.0
Other tax revenues			0.0			0.0
Total tax revenues	228,923	242,667	6.0	861,527	851,623	-1.1
Non-tax revenues						
Government properties	156,346	290,924	86.1	853,378	522,031	-38.8
Administrative fees & charges	57,870	61,817	6.8	337,749	338,608	0.3
Other non-tax revenues	14,575	25,592	75.6	65,666	101,166	54.1
Total non-tax revenues	228,791	378,333	65.4	1,256,793	961,805	-23.5
Other treasury revenues	91,077	44,452	-51.2	308,525	534,719	73.3
Total Revenues	548,791	665,452	21.3	2,426,845	2,348,147	-3.2

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

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2017	2018	2017	2018	2017	2018	2017	2018
<i>millions of LBP</i>								
January	4,843	9,325	151,931	195,560	355,016	343,990		548,875
February	2,244	1,865	143,509	176,348	22,120	13,071		191,284
March	1,468	1,960	178,219	188,905	9,034	25,536		216,401
April	1,837	1,722	171,463	188,966	296,283	306,462		497,150
May								0
June								0
July								0
August								0
September								0
October								0
November								0
December								0
Total	10,392	14,872	645,122	749,779	682,453	689,059	0	1,453,710

Table 4: Income Tax Revenues

	April			January-April				
	2017	2018	Change	2017	2018	Change	Relative Importance	
<i>millions of LBP</i>			%			%	2017	2018
Income Tax revenues							%	%
Profits	28,735	26,868	-6.5	244,698	239,688	-2.05	23.4	18.8
Wages and salaries	171,043	192,727	12.7	379,070	434,588	14.65	36.2	34.1
Capital Gains	31,238	17,985	-42.4	84,051	71,023	-15.50	8.0	5.6
5% Tax on Interest	86,093	139,727	62.3	307,481	506,240	64.64	29.4	39.7
Penalties on Income Tax	3,478	2,793	-19.7	31,726	22,904	-27.81	3.0	1.8
Other taxes on income	59	77	30.5	287	341	18.82	0.0	0.0
Total income tax revenues	320,646	380,177	18.6	1,047,313	1,274,784	21.72	100	100

Table 5: Government Properties Revenues

	April			January-April		
	2017	2018	Change	2017	2018	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	0	271,350	0.0	549,236	379,844	-30.8
Casino du Liban	8,878	11,003	23.9	40,243	45,223	12.4
Beirut international airport	2,360	7,808	230.8	54,581	32,425	-40.6
Administration of National lottery	487	0	-100.0	1,002	620	-38.1
Other government properties	1,071	100	-90.7	1,890	1,388	-26.6
Tourist sites	203	192	-5.4	516	727	40.9
Central bank	0	0	0.0	60,683	60,425	-0.4
Beirut port	142,763	0	-100.0	142,763	0	-100.0
Other government organizations	584	471	-19.3	2,464	1,379	-44.0
Total Government properties	156,346	290,924	86.1	853,378	522,031	-38.8

Table 6: Non Tax Revenues

	January-April		
	2017	2018	Change
<i>millions of LBP</i>			
Government Properties	853,378	522,031	-38.8%
Casino Revenues	40,243	45,223	12.4%
Telecommunication Service Revenues	549,236	379,844	-30.8%
National Lottery Revenues	1,002	620	-38.1%
Beirut International Airport	54,581	32,425	-40.6%
Beirut port	142,763	0	-100.0%
Other Revenues	65,553	63,919	-2.5%
Administrative Fees and Charges	615,530	606,070	-1.5%
<i>Administrative Fees</i>	567,641	544,264	-4.1%
Notary Fees	12,042	23,990	99.2%
Consulate Fees	586	2,492	325.3%
General Security Fees	87,658	90,839	3.6%
Traffic Fees	159,693	134,161	-16.0%
Judicial Fees	10,356	8,626	-16.7%
Driving License Fees	7,446	7,354	-1.2%
Other Administrative Fees	289,860	276,802	-4.5%
<i>Administrative Charges *</i>	14,524	14,348	-1.2%
<i>Sales Returns</i>	1,008	990	-1.8%
<i>Permit Fees</i>	26,921	32,314	20.0%
<i>Other Administrative Fees and Charges</i>	5,436	14,154	160.4%
Penalties and Confiscations	11,594	11,758	1.4%
Other non tax revenues of which:	54,072	89,408	65.3%
Retirement deductibles	49,062	78,266	59.5%
Exceptional non-tax revenues	3,946	2,261	-42.7%
Total Non-Tax Revenues	1,534,574	1,229,267	-19.9%

* 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-April	Indirect Tax department			Customs			Total		
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
<i>millions of LBP</i>									
			%			%			%
Excise taxes									
Fuel	0	0	0.0			#DIV/0!	212,556	218,573	2.8
Alcoholic beverages	2,896	3,047	5.2			#DIV/0!	4,693	7,726	64.6
Non-alcoholic beverages	0	0	#DIV/0!			#DIV/0!	0	0	#DIV/0!
Tobacco	0	29	#DIV/0!			#DIV/0!	76,918	37,866	-50.8
Cars	0	0	0.0			#DIV/0!	154,124	140,933	-8.6
Other excises	2,963	12,021	305.7			0.0	448,358	414,043	-7.7
Total	5,859	15,097	157.7	0	0	#DIV/0!	896,649	819,141	-8.6

Table 8 :Government Revenues vs. Budget

	January-April 2018	Budget to date *	Part of Revenues	Budget 2018	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	1,453,710	0	0.0%	0	0.0%
Customs	654,912	0	0.0%	0	0.0%
Income tax	1,274,784	0	0.0%	0	0.0%
Real Estate registration fees	242,272	0	0.0%	0	0.0%
Goods & services taxes	196,711	0	0.0%	0	0.0%
Stamp fees	219,605	0	0.0%	0	0.0%
Built property tax	170,828	0	0.0%	0	0.0%
Inheritance tax	36,672	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	4,249,494	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	522,031	0	0.0%	0	0.0%
Administrative fees and charges	338,608	0	0.0%	0	0.0%
Other non-tax revenues	101,166	0	0.0%	0	0.0%
Total non-tax revenues	961,805	0	0.0%	0	0.0%
Other treasury revenues	534,719	0	0.0%	0	0.0%
Total Revenues	5,746,018	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 4 months period