

Revenue Bulletin for October 2019

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Table 1: Government Revenues

	October			January-October		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	598,737	204,246	-65.9	3,452,016	2,784,968	-19.3
Customs	182,269	118,812	-34.8	1,713,848	1,559,759	-9.0
Income tax	404,806	432,745	6.9	4,084,575	4,765,818	16.7
Real Estate registration fees	73,024	32,142	-56.0	598,996	404,613	-32.5
Goods & services taxes	60,527	34,469	-43.1	573,094	564,741	-1.5
Stamp fees	73,536	48,466	-34.1	523,633	466,909	-10.8
Built property tax	16,385	6,857	-58.2	252,446	204,060	-19.2
Inheritance tax	15,944	5,275	-66.9	94,973	85,887	-9.6
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	1,425,228	883,012	-38.0	11,293,581	10,836,755	-4.0
Non-tax revenues						
Government properties	276,055	273,890	-0.8	1,588,993	1,712,543	7.8
Administrative fees & charges	99,468	67,490	-32.1	791,219	690,803	-12.7
Other non-tax revenues	22,023	28,833	30.9	242,063	235,035	-2.9
Total non-tax revenues	397,546	370,213	-6.9	2,622,275	2,638,381	0.6
Other treasury revenues	64,940	80,028	23.2	1,043,490	662,272	-36.5
Total Revenues	1,887,714	1,333,253	-29.4	14,959,346	14,137,408	-5.5

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	October			January-October		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	598,737	204,246	-65.9	3,452,016	2,784,968	-19.3
Customs	66,455	43,741	-34.2	625,908	546,452	-12.7
Income tax	404,806	432,745	6.9	4,084,575	4,765,818	16.7
Real Estate registration fees	73,024	32,142	-56.0	598,996	404,613	-32.5
Goods&services taxes of which:	176,341	109,540	-37.9	1,661,034	1,578,048	-5.0
<i>Excise taxes</i>	118,784	77,419	-34.8	1,117,814	1,035,189	-7.4
<i>Interest Tax &Entertainment Tax</i>	94	133	41.5	4,337	5,071	16.9
Stamp fees	73,536	48,466	-34.1	523,633	466,909	-10.8
Built property tax	16,385	6,857	-58.2	252,446	204,060	-19.2
Inheritance tax	15,944	5,275	-66.9	94,973	85,887	-9.6
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	1,425,228	883,012	-38.0	11,293,581	10,836,755	-4.0
Non-tax revenues						
Government properties	276,055	273,890	-0.8	1,588,993	1,712,543	7.8
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Total non-tax revenues	397,546	370,213	-6.9	2,622,275	2,638,381	0.6
Other treasury revenues	64,940	80,028	23.2	1,043,490	662,272	-36.5
Total Revenues	1,887,714	1,333,253	-29.4	14,959,346	14,137,408	-5.5

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

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2018	2019	2018	2019	2018	2019	2018	2019
<i>millions of LBP</i>								
January	9,325	6,791	195,560	177,253	343,990	276,351	548,875	460,395
February	1,865	1,155	176,348	156,359	13,071	80,241	191,284	237,755
March	1,960	1,061	188,905	150,960	25,536	7,939	216,401	159,960
April	1,722	2,437	188,966	167,353	306,462	179,022	497,150	348,812
May	4,353	1,123	191,731	184,832	16,523	132,585	212,607	318,540
June	2,826	7,849	196,996	157,383	6,501	4,636	206,323	169,868
July	5,524	14,208	208,515	197,208	343,052	327,803	557,091	539,219
August	1,405	1,597	204,452	166,727	22,621	9,989	228,478	178,313
September	5,563	5,089	183,208	156,033	6,299	6,738	195,070	167,860
October	20,995	2,282	201,288	129,055	376,454	72,909	598,737	204,246
November							0	0
December							0	0
Total	55,538	43,592	1,935,969	1,643,163	1,460,509	1,098,213	3,452,016	2,784,968

Table 4: Income Tax Revenues

	October			January-October			
	2018	2019	Change	2018	2019	Change	Relative Importance
<i>millions of LBP</i>			%			%	2018 2019
							% %
Income Tax revenues							
Profits	34,922	5,106	-85.4	1,322,626	1,336,863	1.08	32.4 28.1
Wages and salaries	181,731	168,117	-7.5	852,653	843,515	-1.07	20.9 17.7
Capital Gains	28,030	3,461	-87.7	398,018	351,973	-11.57	9.7 7.4
Tax on Interest	150,951	254,912	68.9	1,463,408	2,205,407	50.70	35.8 46.3
Penalties on Income Tax	9,067	981	-89.2	47,099	26,955	-42.77	1.2 0.6
Other taxes on income	105	168	60.0	771	1,105	43.32	0.0 0.0
Total income tax revenues	404,806	432,745	6.9	4,084,575	4,765,818	16.68	100 100

Table 5: Government Properties Revenues

	October			January-October		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	226,125	261,303	15.6	1,207,469	1,202,216	-0.4
Casino du Liban	10,721	9,112	-15.0	111,577	101,823	-8.7
Beirut international airport	2,916	2,475	-15.1	66,075	92,730	40.3
Administration of National lottery	91	0	-100.0	20,964	26,131	24.6
Other government properties	36	262	627.8	3,188	1,549	-51.4
Tourist sites	502	602	19.9	2,358	3,298	39.9
Central bank	0	0	0.0	60,425	60,358	-0.1
Beirut port	35,000	0	-100.0	110,000	219,555	99.6
Other government organizations	664	136	-79.5	6,937	4,883	-29.6
Total Government properties	276,055	273,890	-0.8	1,588,993	1,712,543	7.8

Table 6: Non Tax Revenues

	January-October		
	2018	2019	Change
<i>millions of LBP</i>			
Government Properties	1,588,993	1,712,543	7.8%
Casino Revenues	111,577	101,823	-8.7%
Telecommunication Service Revenues	1,207,469	1,202,216	-0.4%
National Lottery Revenues	20,964	26,131	24.6%
Beirut International Airport	66,075	92,730	40.3%
Beirut port	110,000	219,555	99.6%
Other Revenues	72,908	70,088	-3.9%
Administrative Fees and Charges	791,219	690,803	-12.7%
Administrative Fees	664,922	549,459	-17.4%
Notary Fees	61,513	54,713	-11.1%
Consulate Fees	19,357	9,926	-48.7%
General Security Fees	235,739	221,840	-5.9%
Traffic Fees	288,033	190,898	-33.7%
Judicial Fees	23,309	27,293	17.1%
Driving License Fees	19,657	16,985	-13.6%
Other Administrative Fees	17,314	27,804	60.6%
Administrative Charges *	23,719	34,192	44.2%
Sales Returns	2,551	2,347	-8.0%
Permit Fees	78,474	76,100	-3.0%
Other Administrative Fees and Charges	21,553	28,705	33.2%
Penalties and Confiscations	29,876	30,642	2.6%
Other non tax revenues of which:	212,187	204,393	-3.7%
Retirement deductibles	189,185	178,500	-5.6%
Exceptional non-tax revenues	3,325	8,723	162.3%
Total Non-Tax Revenues	2,622,275	2,638,381	0.6%

* 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-October	Indirect Tax department			Customs			Total		
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
<i>millions of LBP</i>									
			%			%			%
Excise taxes									
Fuel	0	0	0.0	568,990	597,931	5.1	568,990	597,931	5.1
Alcoholic beverages	4,547	4,083	-10.2	13,259	11,109	-16.2	17,806	15,192	-14.7
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	191	63	-67.0	120,574	139,828	16.0	120,765	139,891	15.8
Cars	0	0	0.0	385,117	264,439	-31.3	385,117	264,439	-31.3
Other excises	25,136	17,736	-29.4	0	0	0.0	25,136	17,736	-29.4
Total	29,874	21,882	-26.8	1,087,940	1,013,307	-6.9	1,117,814	1,035,189	-7.4

Table 8 :Government Revenues vs. Budget

	January-October 2019	Budget to date *	Part of Revenues	Budget 2019	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	2,784,968	0	0.0%	0	0.0%
Customs	1,559,759	0	0.0%	0	0.0%
Income tax	4,765,818	0	0.0%	0	0.0%
Real Estate registration fees	404,613	0	0.0%	0	0.0%
Goods & services taxes	564,741	0	0.0%	0	0.0%
Stamp fees	466,909	0	0.0%	0	0.0%
Built property tax	204,060	0	0.0%	0	0.0%
Inheritance tax	85,887	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	10,836,755	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	1,712,543	0	0.0%	0	0.0%
Administrative fees & charges	690,803	0	0.0%	0	0.0%
Other non-tax revenues	235,035	0	0.0%	0	0.0%
Total non-tax revenues	2,638,381	0	0.0%	0	0.0%
Other treasury revenues	662,272	0	0.0%	0	0.0%
Total Revenues	14,137,408	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 10 months period