

# Revenue Bulletin for September 2019

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Table 1: Government Revenues

	September			January-September		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	195,070	167,860	-13.9	2,853,279	2,580,722	-9.6
Customs	174,373	152,493	-12.5	1,531,579	1,440,947	-5.9
Income tax	214,114	280,462	31.0	3,679,769	4,333,073	17.8
Real Estate registration fees	54,275	50,645	-6.7	525,972	372,471	-29.2
Goods & services taxes	59,907	47,570	-20.6	512,567	530,272	3.5
Stamp fees	34,800	35,395	1.7	450,097	418,443	-7.0
Built property tax	13,801	10,353	-25.0	236,061	197,203	-16.5
Inheritance tax	7,670	8,191	6.8	79,029	80,612	2.0
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>754,010</b>	<b>752,969</b>	<b>-0.1</b>	<b>9,868,353</b>	<b>9,953,743</b>	<b>0.9</b>
<b>Non-tax revenues</b>						
Government properties	24,834	273,437	1001.1	1,312,938	1,438,653	9.6
Administrative fees & charges	67,069	73,917	10.2	691,751	623,313	-9.9
Other non-tax revenues	22,716	23,623	4.0	220,040	206,202	-6.3
<b>Total non-tax revenues</b>	<b>114,619</b>	<b>370,977</b>	<b>223.7</b>	<b>2,224,729</b>	<b>2,268,168</b>	<b>2.0</b>
<b>Other treasury revenues</b>	<b>44,965</b>	<b>66,772</b>	<b>48.5</b>	<b>978,550</b>	<b>582,244</b>	<b>-40.5</b>
<b>Total Revenues</b>	<b>913,594</b>	<b>1,190,718</b>	<b>30.3</b>	<b>13,071,632</b>	<b>12,804,155</b>	<b>-2.0</b>

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	September			January-September		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	195,070	167,860	-13.9	2,853,279	2,580,722	-9.6
Customs	58,846	52,174	-11.3	559,453	502,711	-10.1
Income tax	214,114	280,462	31.0	3,679,769	4,333,073	17.8
Real Estate registration fees	54,275	50,645	-6.7	525,972	372,471	-29.2
Goods&services taxes of which:	175,434	147,889	-15.7	1,484,693	1,468,508	-1.1
<i>Excise taxes</i>	118,519	102,950	-13.1	999,030	957,770	-4.1
<i>Interest Tax &amp; Entertainment Tax</i>	282	1,265	348.6	4,243	4,938	16.4
Stamp fees	34,800	35,395	1.7	450,097	418,443	-7.0
Built property tax	13,801	10,353	-25.0	236,061	197,203	-16.5
Inheritance tax	7,670	8,191	6.8	79,029	80,612	2.0
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>754,010</b>	<b>752,969</b>	<b>-0.1</b>	<b>9,868,353</b>	<b>9,953,743</b>	<b>0.9</b>
<b>Non-tax revenues</b>						
Government properties	24,834	273,437	1001.1	1,312,938	1,438,653	9.6
Administrative fees & charges	67,069	73,917	10.2	691,751	623,313	-9.9
Other non-tax revenues	22,716	23,623	4.0	220,040	206,202	-6.3
<b>Total non-tax revenues</b>	<b>114,619</b>	<b>370,977</b>	<b>223.7</b>	<b>2,224,729</b>	<b>2,268,168</b>	<b>2.0</b>
<b>Other treasury revenues</b>	<b>44,965</b>	<b>66,772</b>	<b>48.5</b>	<b>978,550</b>	<b>582,244</b>	<b>-40.5</b>
<b>Total Revenues</b>	<b>913,594</b>	<b>1,190,718</b>	<b>30.3</b>	<b>13,071,632</b>	<b>12,804,155</b>	<b>-2.0</b>

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							0	0
November							0	0
December							0	0
<b>Total</b>	<b>34,543</b>	<b>41,310</b>	<b>1,734,681</b>	<b>1,514,108</b>	<b>1,084,055</b>	<b>1,025,304</b>	<b>2,853,279</b>	<b>2,580,722</b>

Table 4: Income Tax Revenues

	September			January-September			
	2018	2019	Change	2018	2019	Change	Relative Importance
<i>millions of LBP</i>			%			%	2018 2019
<b>Income Tax revenues</b>							% %
Profits	16,662	15,959	-4.2	1,287,704	1,331,757	3.42	35.0 30.7
Wages and salaries	9,953	9,628	-3.3	670,922	675,398	0.67	18.2 15.6
Capital Gains	8,160	12,422	52.2	369,988	348,512	-5.80	10.1 8.0
Tax on Interest	177,131	239,953	35.5	1,312,457	1,950,495	48.61	35.7 45.0
Penalties on Income Tax	2,137	2,382	11.5	38,032	25,974	-31.70	1.0 0.6
Other taxes on income	71	118	66.2	666	937	40.69	0.0 0.0
<b>Total income tax revenues</b>	<b>214,114</b>	<b>280,462</b>	<b>31.0</b>	<b>3,679,769</b>	<b>4,333,073</b>	<b>17.75</b>	<b>100 100</b>

Table 5: Government Properties Revenues

	September			January-September		
	2018	2019	Change	2018	2019	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	0	250,750	0.0	981,344	940,913	-4.1
Casino du Liban	12,354	12,894	4.4	100,856	92,711	-8.1
Beirut international airport	10,566	8,609	-18.5	63,159	90,255	42.9
Administration of National lottery	0	0	0.0	20,873	26,131	25.2
Other government properties	415	387	-6.7	3,152	1,287	-59.2
Tourist sites	75	368	390.7	1,856	2,696	45.3
Central bank	0	0	0.0	60,425	60,358	-0.1
Beirut port	0	0	0.0	75,000	219,555	192.7
Other government organizations	1,424	429	-69.9	6,273	4,747	-24.3
<b>Total Government properties</b>	<b>24,834</b>	<b>273,437</b>	<b>1001.1</b>	<b>1,312,938</b>	<b>1,438,653</b>	<b>9.6</b>

Table 6: Non Tax Revenues

	January-September		
	2018	2019	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>1,312,938</b>	<b>1,438,653</b>	<b>9.6%</b>
Casino Revenues	100,856	92,711	-8.1%
Telecommunication Service Revenues	981,344	940,913	-4.1%
National Lottery Revenues	20,873	26,131	25.2%
Beirut International Airport	63,159	90,255	42.9%
Beirut port	75,000	219,555	192.7%
Other Revenues	71,706	69,088	-3.7%
<b>Administrative Fees and Charges</b>	<b>691,751</b>	<b>623,313</b>	<b>-9.9%</b>
<i>Administrative Fees</i>	<b>579,941</b>	<b>494,208</b>	<b>-14.8%</b>
Notary Fees	54,192	49,632	-8.4%
Consulate Fees	11,991	8,698	-27.5%
General Security Fees	211,441	199,238	-5.8%
Traffic Fees	250,040	171,716	-31.3%
Judicial Fees	20,250	22,768	12.4%
Driving License Fees	17,266	15,553	-9.9%
Other Administrative Fees	14,761	26,603	80.2%
<i>Administrative Charges *</i>	<b>19,856</b>	<b>31,897</b>	<b>60.6%</b>
<i>Sales Returns</i>	<b>2,256</b>	<b>2,166</b>	<b>-4.0%</b>
<i>Permit Fees</i>	<b>69,257</b>	<b>67,350</b>	<b>-2.8%</b>
<i>Other Administrative Fees and Charges</i>	<b>20,441</b>	<b>27,692</b>	<b>35.5%</b>
<b>Penalties and Confiscations</b>	<b>26,339</b>	<b>27,510</b>	<b>4.4%</b>
<b>Other non tax revenues of which:</b>	<b>193,701</b>	<b>178,692</b>	<b>-7.7%</b>
Retirement deductibles	171,305	154,436	-9.8%
Exceptional non-tax revenues	3,069	7,596	147.5%
<b>Total Non-Tax Revenues</b>	<b>2,224,729</b>	<b>2,268,168</b>	<b>2.0%</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		
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
<i>millions of LBP</i>									
			%			%			%
<b>Excise taxes</b>									
Fuel	0	0	0.0	510,847	550,870	7.8	510,847	550,870	7.8
Alcoholic beverages	4,397	3,917	-10.9	11,699	9,928	-15.1	16,096	13,845	-14.0
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	78	63	-19.2	101,719	132,062	29.8	101,797	132,125	29.8
Cars	0	0	0.0	347,861	245,376	-29.5	347,861	245,376	-29.5
Other excises	22,429	15,554	-30.7	0	0	0.0	22,429	15,554	-30.7
<b>Total</b>	<b>26,904</b>	<b>19,534</b>	<b>-27.4</b>	<b>972,126</b>	<b>938,236</b>	<b>-3.5</b>	<b>999,030</b>	<b>957,770</b>	<b>-4.1</b>

Table 8 :Government Revenues vs. Budget

	January-September 2019	Budget to date *	Part of Revenues	Budget 2019	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	2,580,722	0	0.0%	0	0.0%
Customs	1,440,947	0	0.0%	0	0.0%
Income tax	4,333,073	0	0.0%	0	0.0%
Real Estate registration fees	372,471	0	0.0%	0	0.0%
Goods & services taxes	530,272	0	0.0%	0	0.0%
Stamp fees	418,443	0	0.0%	0	0.0%
Built property tax	197,203	0	0.0%	0	0.0%
Inheritance tax	80,612	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>9,953,743</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	1,438,653	0	0.0%	0	0.0%
Administrative fees & charges	623,313	0	0.0%	0	0.0%
Other non-tax revenues	206,202	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>2,268,168</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>582,244</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>12,804,155</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