

Revenue Bulletin for December 2020

This sheet contains the following tables:

Table 1: Government Revenues

Table 2: Government Revenues; Segregation of Excise Taxes

Table 3: VAT Collection

Table 4: Income Tax Revenues

Table 5: Government Properties Revenues

Table 6: Non Tax Revenues

Table 7: Excise taxes collection by collection centers

Table 8: Government Revenues vs. Budget

Table 1: Government Revenues

	December			January-December		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	122,819	239,402	94.9	3,258,251	1,864,096	-42.8
Customs	115,072	125,965	9.5	1,800,342	1,289,911	-28.4
Income tax	388,838	374,254	-3.8	5,447,135	4,856,955	-10.8
Real Estate registration fees	88,800	177,150	99.5	525,242	1,100,514	109.5
Goods & services taxes	36,333	40,128	10.4	633,366	522,092	-17.6
Stamp fees	45,279	80,789	78.4	537,266	493,050	-8.2
Built property tax	19,437	30,062	54.7	229,430	207,178	-9.7
Inheritance tax	9,948	37,475	276.7	103,659	140,106	35.2
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	826,526	1,105,225	33.7	12,534,691	10,473,902	-16.4
Non-tax revenues						
Government properties	326,225	400,996	22.9	2,155,465	2,146,383	-0.4
Administrative fees and charges	104,519	107,918	3.3	851,424	716,310	-15.9
Other non-tax revenues	25,754	32,312	25.5	348,628	348,957	0.1
Total non-tax revenues	456,498	541,226	18.6	3,355,517	3,211,650	-4.3
Other treasury revenues	67,575	179,804	166.1	789,596	1,656,324	109.8
Total Revenues	1,350,599	1,826,255	35.2	16,679,804	15,341,876	-8.0

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	December			January-December		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	122,819	239,402	94.9	3,258,251	1,864,096	-42.8
Customs	36,817	42,117	14.4	632,384	328,026	-48.1
Income tax	388,838	374,254	-3.8	5,447,135	4,856,955	-10.8
Real Estate registration fees	88,800	177,150	99.5	525,242	1,100,514	109.5
Goods & services taxes of which:	114,588	123,976	8.2	1,801,324	1,483,977	-17.6
<i>Excise taxes</i>	79,515	84,617	6.4	1,193,075	991,339	-16.9
<i>Interest Tax & Entertainment Tax</i>	1,799	1,622	-9.8	8,355	11,561	38.4
Stamp fees	45,279	80,789	78.4	537,266	493,050	-8.2
Built property tax	19,437	30,062	54.7	229,430	207,178	-9.7
Inheritance tax	9,948	37,475	276.7	103,659	140,106	35.2
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	826,526	1,105,225	33.7	12,534,691	10,473,902	-16.4
Non-tax revenues						
Government properties	326,225	400,996	22.9	2,155,465	2,146,383	-0.4
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Total Revenues	1,350,599	1,826,255	35.2	16,679,804	15,341,876	-8.0

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

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2019	2020	2019	2020	2019	2020	2019	2020
<i>millions of LBP</i>								
January	6,791	13,689	177,253	98,735	276,351	214,608	460,395	327,032
February	1,155	927	156,359	77,545	80,241	13,629	237,755	92,101
March	1,061	224	150,960	70,216	7,939	5,769	159,960	76,209
April	2,437	395	167,353	65,191	179,022	15,613	348,812	81,199
May	1,123	5,483	184,832	55,804	132,585	107,840	318,540	169,127
June	7,849	1,802	157,383	83,863	4,636	19,544	169,868	105,209
July	14,208	3,516	197,208	83,056	327,803	63,366	539,219	149,938
August	1,597	1,770	166,727	68,212	9,989	143,538	178,313	213,520
September	5,089	12,723	156,033	87,709	6,738	18,316	167,860	118,748
October	2,282	7,093	129,055	88,308	72,909	53,931	204,246	149,332
November	2,088	2,788	135,261	91,129	213,115	48,362	350,464	142,279
December	11,094	6,372	103,396	110,850	8,329	122,180	122,819	239,402
Total	56,774	56,782	1,881,820	980,618	1,319,657	826,696	3,258,251	1,864,096

Table 4: Income Tax Revenues

	December			January-December				
	2019	2020	Change	2019	2020	Change	Relative Importance	
<i>millions of LBP</i>			%			%	2019	2020
Income Tax revenues							%	%
Profits	29,171	93,723	221.3	1,376,588	753,965	-45.23	25.3	15.5
Wages and salaries	13,535	29,818	120.3	870,215	715,419	-17.79	16.0	14.7
Capital Gains	4,927	22,404	354.7	361,417	154,536	-57.24	6.6	3.2
Tax on Interest	337,181	224,839	-33.3	2,806,056	3,205,161	14.22	51.5	66.0
Penalties on Income Tax	3,908	3,410	-12.7	31,514	26,903	-14.63	0.6	0.6
Other taxes on income	116	60	-48.3	1,345	971	-27.81	0.0	0.0
Total income tax revenues	388,838	374,254	-3.8	5,447,135	4,856,955	-10.83	100	100

Table 5: Government Properties Revenues

	December			January-December		
	2019	2020	Change	2019	2020	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	150,375	336,135	123.5	1,427,966	1,519,977	6.4
Casino du Liban	5,806	5,418	-6.7	116,122	91,375	-21.3
Beirut international airport	149,441	4,945	-96.7	249,485	159,533	-36.1
Administration of National lottery	20,000	0	-100.0	66,226	36,593	-44.7
Other government properties	106	264	149.1	1,752	2,351	34.2
Tourist sites	130	42	-67.7	3,564	454	-87.3
Central bank	0	0	0.0	60,358	60,075	-0.5
Beirut port	0	49,724	0.0	219,555	266,427	21.3
Other government organizations	367	4,468	1117.4	10,437	9,598	-8.0
Total Government properties	326,225	400,996	22.9	2,155,465	2,146,383	-0.4

Table 6: Non Tax Revenues

	January-December		
	2019	2020	Change
<i>millions of LBP</i>			
Government Properties	2,155,465	2,146,383	-0.4%
Casino Revenues	116,122	91,375	-21.3%
Telecommunication Service Revenues	1,427,966	1,519,977	6.4%
National Lottery Revenues	66,226	36,593	-44.7%
Beirut International Airport	249,485	159,533	-36.1%
Beirut port	219,555	266,427	21.3%
Other Revenues	76,111	72,478	-4.8%
Administrative Fees and Charges	851,424	716,310	-15.9%
<i>Administrative Fees</i>	679,779	594,125	-12.6%
Notary Fees	63,630	49,677	-21.9%
Consulate Fees	10,783	4,074	-62.2%
General Security Fees	261,066	169,685	-35.0%
Traffic Fees	262,520	308,550	17.5%
Judicial Fees	31,408	28,942	-7.9%
Driving License Fees	19,478	17,374	-10.8%
Other Administrative Fees	30,894	15,823	-48.8%
<i>Administrative Charges *</i>	40,820	18,005	-55.9%
<i>Sales Returns</i>	3,125	2,153	-31.1%
<i>Permit Fees</i>	95,365	74,343	-22.0%
<i>Other Administrative Fees and Charges</i>	32,335	27,684	-14.4%
Penalties and Confiscations	32,958	24,236	-26.5%
Other non tax revenues of which:	315,670	324,721	2.9%
Retirement deductibles	219,560	261,711	19.2%
Exceptional non-tax revenues	10,611	48,709	359.0%
Total Non-Tax Revenues	3,355,517	3,211,650	-4.3%

* 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-December	Indirect Tax department			Customs			Total		
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
<i>millions of LBP</i>									
			%			%			%
Excise taxes									
Fuel	0	13,566	0.0	702,827	750,477	6.8	702,827	764,043	8.7
Alcoholic beverages	4,327	3,796	-12.3	13,696	9,660	-29.5	18,023	13,456	-25.3
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	63	228	261.9	157,745	51,948	-67.1	157,808	52,176	-66.9
Cars	0	0	0.0	293,690	149,800	-49.0	293,690	149,800	-49.0
Other excises	20,727	11,864	-42.8	0	0	0.0	20,727	11,864	-42.8
Total	25,117	29,454	17.3	1,167,958	961,885	-17.6	1,193,075	991,339	-16.9

Table 8 :Government Revenues vs. Budget

	January-December 2020	Budget to date *	Part of Revenues	Budget 2020	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	1,864,096	0	0.0%	0	0.0%
Customs	1,289,911	0	0.0%	0	0.0%
Income tax	4,856,955	0	0.0%	0	0.0%
Real Estate registration fees	1,100,514	0	0.0%	0	0.0%
Goods & services taxes	522,092	0	0.0%	0	0.0%
Stamp fees	493,050	0	0.0%	0	0.0%
Built property tax	207,178	0	0.0%	0	0.0%
Inheritance tax	140,106	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	10,473,902	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	2,146,383	0	0.0%	0	0.0%
Administrative fees and charges	716,310	0	0.0%	0	0.0%
Other non-tax revenues	348,957	0	0.0%	0	0.0%
Total non-tax revenues	3,211,650	0	0.0%	0	0.0%
Other treasury revenues	1,656,324	0	0.0%	0	0.0%
Total Revenues	15,341,876	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 12 months period