

# Revenue Bulletin for July 2021

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Table 1: Government Revenues

	July			January-July		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	149,938	537,202	258.3	1,000,815	2,399,689	139.8
Customs	117,884	141,174	19.8	755,784	883,453	16.9
Income tax	479,901	608,594	26.8	2,986,983	3,701,112	23.9
Real Estate registration fees	143,572	89,623	-37.6	510,752	591,572	15.8
Goods & services taxes	53,296	49,559	-7.0	396,774	278,044	-29.9
Stamp fees	60,940	58,939	-3.3	260,690	292,948	12.4
Built property tax	28,829	16,267	-43.6	117,202	168,763	44.0
Inheritance tax	15,206	23,460	54.3	46,331	147,247	217.8
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>1,049,566</b>	<b>1,524,818</b>	<b>45.3</b>	<b>6,075,331</b>	<b>8,462,828</b>	<b>39.3</b>
<b>Non-tax revenues</b>						
Government properties	17,532	202,775	1056.6	515,855	1,173,419	127.5
Administrative fees & charges	107,631	64,520	-40.1	397,400	369,183	-7.1
Other non-tax revenues	34,622	29,162	-15.8	200,208	222,627	11.2
<b>Total non-tax revenues</b>	<b>159,785</b>	<b>296,457</b>	<b>85.5</b>	<b>1,113,463</b>	<b>1,765,229</b>	<b>58.5</b>
<b>Other treasury revenues</b>	<b>120,710</b>	<b>151,174</b>	<b>25.2</b>	<b>1,096,017</b>	<b>755,178</b>	<b>-31.1</b>
<b>Total Revenues</b>	<b>1,330,061</b>	<b>1,972,449</b>	<b>48.3</b>	<b>8,284,811</b>	<b>10,983,235</b>	<b>32.6</b>

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	July			January-July		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	149,938	537,202	258.3	1,000,815	2,399,689	139.8
Customs	26,625	40,154	50.8	180,385	268,419	48.8
Income tax	479,901	608,594	26.8	2,986,983	3,701,112	23.9
Real Estate registration fees	143,572	89,623	-37.6	510,752	591,572	15.8
Goods&services tax of which:	144,555	150,579	4.2	972,173	893,078	-8.1
<i>Excise taxes</i>	93,384	101,937	9.2	583,729	624,426	7.0
<i>Interest Tax &amp; Entertainment Tax</i>	272	465	71.0	7,061	11,171	58.2
Stamp fees	60,940	58,939	-3.3	260,690	292,948	12.4
Built property tax	28,829	16,267	-43.6	117,202	168,763	44.0
Inheritance tax	15,206	23,460	54.3	46,331	147,247	217.8
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>1,049,566</b>	<b>1,524,818</b>	<b>45.3</b>	<b>6,075,331</b>	<b>8,462,828</b>	<b>39.3</b>
<b>Non-tax revenues</b>						
Government properties	17,532	202,775	1056.6	515,855	1,173,419	127.5
Administrative fees & charges	107,631	64,520	-40.1	397,400	369,183	-7.1
Other non-tax revenues	34,622	29,162	-15.8	200,208	222,627	11.2
<b>Total non-tax revenues</b>	<b>159,785</b>	<b>296,457</b>	<b>85.5</b>	<b>1,113,463</b>	<b>1,765,229</b>	<b>58.5</b>
<b>Other treasury revenues</b>	<b>120,710</b>	<b>151,174</b>	<b>25.2</b>	<b>1,096,017</b>	<b>755,178</b>	<b>-31.1</b>
<b>Total Revenues</b>	<b>1,330,061</b>	<b>1,972,449</b>	<b>48.3</b>	<b>8,284,811</b>	<b>10,983,235</b>	<b>32.6</b>

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

Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2020	2021	2020	2021	2020	2021	2020	2021
<i>millions of LBP</i>								
January	13,689	4,086	98,735	76,103	214,608	72,058	327,032	152,247
February	927	477	77,545	97,158	13,629	128,348	92,101	225,983
March	224	3,975	70,216	116,608	5,769	178,951	76,209	299,534
April	395	4,997	65,191	116,291	15,613	159,516	81,199	280,804
May	5,483	8,129	55,804	129,242	107,840	386,378	169,127	523,749
June	1,802	9,010	83,863	113,894	19,544	257,266	105,209	380,170
July	3,516	1,585	83,056	124,728	63,366	410,889	149,938	537,202
August							0	0
September							0	0
October							0	0
November							0	0
December							0	0
<b>Total</b>	<b>26,036</b>	<b>32,259</b>	<b>534,410</b>	<b>774,024</b>	<b>440,369</b>	<b>1,593,406</b>	<b>1,000,815</b>	<b>2,399,689</b>

Table 4: Income Tax Revenues

	July			January-July			
	2020	2021	Change	2020	2021	Change	Relative Importance
<i>millions of LBP</i>			%			%	2020 2021
<b>Income Tax revenues</b>							% %
Profits	70,704	152,364	115.5	323,017	1,388,554	329.87	10.8 37.5
Wages and salaries	93,447	177,732	90.2	471,087	622,524	32.15	15.8 16.8
Capital Gains	28,821	60,746	110.8	81,522	186,914	129.28	2.7 5.1
Tax on Interest	283,373	215,686	-23.9	2,097,592	1,484,383	-29.23	70.2 40.1
Penalties on Income Tax	3,486	1,991	-42.9	13,176	18,216	38.25	0.4 0.5
Other taxes on income	70	75	7.1	589	521	-11.54	0.0 0.0
<b>Total income tax revenues</b>	<b>479,901</b>	<b>608,594</b>	<b>26.8</b>	<b>2,986,983</b>	<b>3,701,112</b>	<b>23.91</b>	<b>100 100</b>

Table 5: Government Properties Revenues

	July			January-July		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	0	159,359	0.0	300,000	980,790	226.9
Casino du Liban	6,292	32,877	422.5	34,330	105,685	207.9
Beirut international airport	0	1,762	0.0	30,022	22,276	-25.8
Administration of National lottery	10,327	0	-100.0	16,593	20,451	23.3
Other government properties	106	83	-21.7	1,449	890	-38.6
Tourist sites	17	181	964.7	306	341	11.4
Central bank	0	0	0.0	60,075	0	-100.0
Beirut port	0	7,500	0.0	70,000	37,107	-47.0
Other government organizations	790	1,013	28.2	3,080	5,879	90.9
<b>Total Government properties</b>	<b>17,532</b>	<b>202,775</b>	<b>1056.6</b>	<b>515,855</b>	<b>1,173,419</b>	<b>127.5</b>

Table 6: Non Tax Revenues

	January-July		
	2020	2021	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>515,855</b>	<b>1,173,419</b>	<b>127.5%</b>
Casino Revenues	34,330	105,685	207.9%
Telecommunication Service Revenues	300,000	980,790	226.9%
National Lottery Revenues	16,593	20,451	23.3%
Beirut International Airport	30,022	22,276	-25.8%
Beirut port	70,000	37,107	-47.0%
Other Revenues	64,910	7,110	-89.0%
<b>Administrative Fees and Charges</b>	<b>397,400</b>	<b>369,183</b>	<b>-7.1%</b>
<i>Administrative Fees</i>	<b>316,622</b>	<b>309,435</b>	<b>-2.3%</b>
Notary Fees	25,699	27,758	8.0%
Consulate Fees	3,507	1,495	-57.4%
General Security Fees	86,641	134,861	55.7%
Traffic Fees	169,111	112,228	-33.6%
Judicial Fees	16,335	13,236	-19.0%
Driving License Fees	6,197	12,291	98.3%
Other Administrative Fees	9,132	7,566	-17.1%
<i>Administrative Charges *</i>	<b>13,587</b>	<b>19,803</b>	<b>45.7%</b>
<i>Sales Returns</i>	<b>999</b>	<b>907</b>	<b>-9.2%</b>
<i>Permit Fees</i>	<b>42,873</b>	<b>27,632</b>	<b>-35.5%</b>
<i>Other Administrative Fees and Charges</i>	<b>23,319</b>	<b>11,406</b>	<b>-51.1%</b>
<b>Penalties and Confiscations</b>	<b>11,339</b>	<b>14,204</b>	<b>25.3%</b>
<b>Other non tax revenues of which:</b>	<b>188,869</b>	<b>208,423</b>	<b>10.4%</b>
Retirement deductibles	153,084	150,177	-1.9%
Exceptional non-tax revenues	22,187	42,502	91.6%
<b>Total Non-Tax Revenues</b>	<b>1,113,463</b>	<b>1,765,229</b>	<b>58.5%</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-July	Indirect Tax department			Customs			Total		
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
<i>millions of LBP</i>									
			%			%			%
<b>Excise taxes</b>									
Fuel	0	0	0.0	462,374	365,121	-21.0	462,374	365,121	-21.0
Alcoholic beverages	2,477	2,723	9.9	5,202	6,177	18.7	7,679	8,900	15.9
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	130	164	26.2	34,568	37,943	9.8	34,698	38,107	9.8
Cars	0	0	0.0	73,255	205,793	180.9	73,255	205,793	180.9
Other excises	5,723	6,505	13.7	0	0	0.0	5,723	6,505	13.7
<b>Total</b>	<b>8,330</b>	<b>9,392</b>	<b>12.7</b>	<b>575,399</b>	<b>615,034</b>	<b>6.9</b>	<b>583,729</b>	<b>624,426</b>	<b>7.0</b>

Table 8 :Government Revenues vs. Budget

	January-July 2021	Budget to date *	Part of Revenues	Budget 2021	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	2,399,689	0	0.0%	0	0.0%
Customs	883,453	0	0.0%	0	0.0%
Income tax	3,701,112	0	0.0%	0	0.0%
Real Estate registration fees	591,572	0	0.0%	0	0.0%
Goods & services taxes	278,044	0	0.0%	0	0.0%
Stamp fees	292,948	0	0.0%	0	0.0%
Built property tax	168,763	0	0.0%	0	0.0%
Inheritance tax	147,247	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>8,462,828</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	1,173,419	0	0.0%	0	0.0%
Administrative fees & charges	369,183	0	0.0%	0	0.0%
Other non-tax revenues	222,627	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>1,765,229</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>755,178</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>10,983,235</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 7 months period





