

Revenue Bulletin for June 2021

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Table 1: Government Revenues

	June			January-June		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	105,209	380,170	261.3	850,877	1,862,487	118.9
Customs	143,001	134,408	-6.0	637,900	742,279	16.4
Income tax	349,106	1,141,158	226.9	2,507,082	3,092,518	23.4
Real Estate registration fees	119,483	114,987	-3.8	367,180	501,949	36.7
Goods & services taxes	88,289	57,644	-34.7	343,478	228,485	-33.5
Stamp fees	47,335	47,622	0.6	199,750	234,009	17.2
Built property tax	22,052	25,823	17.1	88,373	152,496	72.6
Inheritance tax	7,103	37,646	430.0	31,125	123,787	297.7
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	881,578	1,939,458	120.0	5,025,765	6,938,010	38.0
Non-tax revenues						
Government properties	177,763	153,858	-13.4	498,323	970,644	94.8
Administrative fees and charges	92,680	85,568	-7.7	289,769	304,663	5.1
Other non-tax revenues	39,447	49,835	26.3	165,586	193,465	16.8
Total non-tax revenues	309,890	289,261	-6.7	953,678	1,468,772	54.0
Other treasury revenues	66,526	124,068	86.5	975,307	604,004	-38.1
Total Revenues	1,257,994	2,352,787	87.0	6,954,750	9,010,786	29.6

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	June			January-June		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	105,209	380,170	261.3	850,877	1,862,487	118.9
Customs	27,325	39,556	44.8	153,760	228,265	48.5
Income tax	349,106	1,141,158	226.9	2,507,082	3,092,518	23.4
Real Estate registration fees	119,483	114,987	-3.8	367,180	501,949	36.7
Goods & services taxes of which:	203,965	152,496	-25.2	827,618	742,499	-10.3
<i>Excise taxes</i>	116,512	96,216	-17.4	490,345	522,489	6.6
<i>Interest Tax & Entertainment Tax</i>	3,565	2,118	-40.6	6,789	10,706	57.7
Stamp fees	47,335	47,622	0.6	199,750	234,009	17.2
Built property tax	22,052	25,823	17.1	88,373	152,496	72.6
Inheritance tax	7,103	37,646	430.0	31,125	123,787	297.7
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	881,578	1,939,458	120.0	5,025,765	6,938,010	38.0
Non-tax revenues						
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Total Revenues	1,257,994	2,352,787	87.0	6,954,750	9,010,786	29.6

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							0	0
August							0	0
September							0	0
October							0	0
November							0	0
December							0	0
Total	22,520	30,674	451,354	649,296	377,003	1,182,517	850,877	1,862,487

Table 4: Income Tax Revenues

	June			January-June			
	2020	2021	Change	2020	2021	Change	Relative Importance
<i>millions of LBP</i>			%			%	2020 2021
Income Tax revenues							% %
Profits	48,737	759,310	1458.0	252,313	1,236,190	389.94	10.1 40.0
Wages and salaries	21,921	25,397	15.9	377,640	444,792	17.78	15.1 14.4
Capital Gains	8,947	38,204	327.0	52,701	126,168	139.40	2.1 4.1
Tax on Interest	267,236	311,142	16.4	1,814,219	1,268,697	-30.07	72.4 41.0
Penalties on Income Tax	2,203	7,019	218.6	9,690	16,225	67.44	0.4 0.5
Other taxes on income	62	86	38.7	519	446	-14.07	0.0 0.0
Total income tax revenues	349,106	1,141,158	226.9	2,507,082	3,092,518	23.35	100 100

Table 5: Government Properties Revenues

	June			January-June		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	100,000	115,789	15.8	300,000	821,431	173.8
Casino du Liban	11	25,760	234081.8	28,038	72,808	159.7
Beirut international airport	6,541	4,498	-31.2	30,022	20,514	-31.7
Administration of National lottery	0	0	0.0	6,266	20,451	226.4
Other government properties	250	259	3.6	1,343	807	-39.9
Tourist sites	41	38	-7.3	289	160	-44.6
Central bank	0	0	0.0	60,075	0	-100.0
Beirut port	70,000	5,850	-91.6	70,000	29,607	-57.7
Other government organizations	920	1,664	80.9	2,290	4,866	112.5
Total Government properties	177,763	153,858	-13.4	498,323	970,644	94.8

Table 6: Non Tax Revenues

	January-June		
	2020	2021	Change
<i>millions of LBP</i>			
Government Properties	498,323	970,644	94.8%
Casino Revenues	28,038	72,808	159.7%
Telecommunication Service Revenues	300,000	821,431	173.8%
National Lottery Revenues	6,266	20,451	226.4%
Beirut International Airport	30,022	20,514	-31.7%
Beirut port	70,000	29,607	-57.7%
Other Revenues	63,997	5,833	-90.9%
Administrative Fees and Charges	289,769	304,663	5.1%
<i>Administrative Fees</i>	222,397	250,757	12.8%
Notary Fees	19,566	23,614	20.7%
Consulate Fees	3,079	976	-68.3%
General Security Fees	66,365	104,578	57.6%
Traffic Fees	111,435	93,458	-16.1%
Judicial Fees	10,552	11,373	7.8%
Driving License Fees	3,830	10,345	170.1%
Other Administrative Fees	7,570	6,413	-15.3%
<i>Administrative Charges</i> *	12,034	18,426	53.1%
<i>Sales Returns</i>	828	752	-9.2%
<i>Permit Fees</i>	33,241	24,763	-25.5%
<i>Other Administrative Fees and Charges</i>	21,269	9,965	-53.1%
Penalties and Confiscations	9,881	12,094	22.4%
Other non tax revenues of which:	155,705	181,371	16.5%
Retirement deductibles	127,911	129,092	0.9%
Exceptional non-tax revenues	14,196	36,535	157.4%
Total Non-Tax Revenues	953,678	1,468,772	54.0%

* 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-June	Indirect Tax department			Customs			Total	
	2020	2021	Δ	2020	2021	Δ	2020	2021
<i>millions of LBP</i>								
			%			%		
Excise taxes								
Fuel	0	0	0.0	394,623	302,555	-23.3	394,623	302,555
Alcoholic beverages	2,454	2,609	6.3	3,571	4,737	32.7	6,025	7,346
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0
Tobacco	130	164	26.2	30,404	34,001	11.8	30,534	34,165
Cars	0	0	0.0	55,542	172,721	211.0	55,542	172,721
Other excises	3,621	5,702	57.5	0	0	0.0	3,621	5,702
Total	6,205	8,475	36.6	484,140	514,014	6.2	490,345	522,489

Table 8 :Government Revenues vs. Budget

	January-June 2021	Budget to date *	Part of Revenues	Budget 2021	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	1,862,487	0	0.0%	0	0.0%
Customs	742,279	0	0.0%	0	0.0%
Income tax	3,092,518	0	0.0%	0	0.0%
Real Estate registration fees	501,949	0	0.0%	0	0.0%
Goods & services taxes	228,485	0	0.0%	0	0.0%
Stamp fees	234,009	0	0.0%	0	0.0%
Built property tax	152,496	0	0.0%	0	0.0%
Inheritance tax	123,787	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	6,938,010	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	970,644	0	0.0%	0	0.0%
Administrative fees and charges	304,663	0	0.0%	0	0.0%
Other non-tax revenues	193,465	0	0.0%	0	0.0%
Total non-tax revenues	1,468,772	0	0.0%	0	0.0%
Other treasury revenues	604,004	0	0.0%	0	0.0%
Total Revenues	9,010,786	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 6 months period

Δ
%
-23.3
21.9
#DIV/0!
11.9
211.0
57.5
6.6
