

Revenue Bulletin for October 2021

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Table 1: Government Revenues

	October			January-October		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	149,332	795,122	432.5	1,482,415	3,666,340	147.3
Customs	104,852	122,608	16.9	1,056,480	1,279,307	21.1
Income tax	360,461	578,327	60.4	4,005,971	4,956,111	23.7
Real Estate registration fees	104,305	148,810	42.7	841,426	982,289	16.7
Goods & services taxes	20,870	62,850	201.1	466,334	453,176	-2.8
Stamp fees	49,290	58,114	17.9	386,821	432,042	11.7
Built property tax	16,945	18,831	11.1	164,464	214,890	30.7
Inheritance tax	8,325	32,106	285.7	88,934	261,198	193.7
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	814,380	1,816,768	123.1	8,492,845	12,245,353	44.2
Non-tax revenues						
Government properties	468,881	204,553	-56.4	1,335,033	1,839,116	37.8
Administrative fees & charges	51,270	64,122	25.1	565,878	576,064	1.8
Other non-tax revenues	29,037	32,341	11.4	286,457	325,017	13.5
Total non-tax revenues	549,188	301,016	-45.2	2,187,368	2,740,197	25.3
Other treasury revenues	95,808	120,152	25.4	1,343,269	1,153,512	-14.1
Total Revenues	1,459,376	2,237,936	53.3	12,023,482	16,139,062	34.2

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	October			January-October		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	149,332	795,122	432.5	1,482,415	3,666,340	147.3
Customs	28,402	42,401	49.3	254,783	388,914	52.6
Income tax	360,461	578,327	60.4	4,005,971	4,956,111	23.7
Real Estate registration fees	104,305	148,810	42.7	841,426	982,289	16.7
Goods & services taxes of which:	97,320	143,057	47.0	1,268,031	1,343,569	6.0
<i>Excise taxes</i>	79,117	81,293	2.8	828,434	905,158	9.3
<i>Interest Tax & Entertainment Tax</i>	2,125	4,092	92.6	9,249	15,791	70.7
Stamp fees	49,290	58,114	17.9	386,821	432,042	11.7
Built property tax	16,945	18,831	11.1	164,464	214,890	30.7
Inheritance tax	8,325	32,106	285.7	88,934	261,198	193.7
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	814,380	1,816,768	123.1	8,492,845	12,245,353	44.2
Non-tax revenues						
Government properties	468,881	204,553	-56.4	1,335,033	1,839,116	37.8
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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	1,770	4,588	68,212	117,820	143,538	159,015	213,520	281,423
September	12,723	2,917	87,709	129,699	18,316	57,490	118,748	190,106
October	7,093	3,722	88,308	124,713	53,931	666,687	149,332	795,122
November							0	0
December							0	0
Total	47,622	43,486	778,639	1,146,256	656,154	2,476,598	1,482,415	3,666,340

Table 4: Income Tax Revenues

	October			January-October			
	2020	2021	Change	2020	2021	Change	Relative Importance
			%			%	2020 2021
<i>millions of LBP</i>							% %
Income Tax revenues							% %
Profits	61,058	90,007	47.4	427,785	1,766,056	312.84	10.7 35.6
Wages and salaries	89,708	192,267	114.3	648,723	852,370	31.39	16.2 17.2
Capital Gains	10,866	112,180	932.4	120,981	313,661	159.26	3.0 6.3
Tax on Interest	194,744	179,568	-7.8	2,786,859	1,996,547	-28.36	69.6 40.3
Penalties on Income Tax	4,004	4,217	5.3	20,774	26,740	28.72	0.5 0.5
Other taxes on income	81	88	8.6	849	737	-13.19	0.0 0.0
Total income tax revenues	360,461	578,327	60.4	4,005,971	4,956,111	23.72	100 100

Table 5: Government Properties Revenues

	October			January-October		
	2020	2021	Change	2020	2021	Change
			%			%
<i>millions of LBP</i>						
Government properties						
Telecommunication services	294,660	140,618	-52.3	914,792	1,475,190	61.3
Casino du Liban	16,017	38,758	142.0	71,566	233,528	226.3
Beirut international airport	685	15,855	2214.6	38,307	49,428	29.0
Administration of National lottery	10,000	0	-100.0	26,593	20,451	-23.1
Other government properties	369	119	-67.8	1,999	1,205	-39.7
Tourist sites	54	395	631.5	396	1,028	159.6
Central bank	0	0	0.0	60,075	0	-100.0
Beirut port	146,703	6,181	-95.8	216,703	48,288	-77.7
Other government organizations	393	2,627	568.4	4,602	9,998	117.3
Total Government properties	468,881	204,553	-56.4	1,335,033	1,839,116	37.8

Table 6: Non Tax Revenues

	January-October		
	2020	2021	Change
<i>millions of LBP</i>			
Government Properties	1,335,033	1,839,116	37.8%
Casino Revenues	71,566	233,528	226.3%
Telecommunication Service Revenues	914,792	1,475,190	61.3%
National Lottery Revenues	26,593	20,451	-23.1%
Beirut International Airport	38,307	49,428	29.0%
Beirut port	216,703	48,288	-77.7%
Other Revenues	67,072	12,231	-81.8%
Administrative Fees and Charges	565,878	576,064	1.8%
<i>Administrative Fees</i>	462,616	492,795	6.5%
Notary Fees	40,414	41,250	2.1%
Consulate Fees	3,953	2,068	-47.7%
General Security Fees	137,595	246,070	78.8%
Traffic Fees	232,534	154,074	-33.7%
Judicial Fees	23,732	19,870	-16.3%
Driving License Fees	11,890	17,932	50.8%
Other Administrative Fees	12,498	11,531	-7.7%
<i>Administrative Charges *</i>	16,377	23,018	40.6%
<i>Sales Returns</i>	1,473	1,624	10.3%
<i>Permit Fees</i>	60,150	41,392	-31.2%
<i>Other Administrative Fees and Charges</i>	25,262	17,235	-31.8%
Penalties and Confiscations	17,473	18,881	8.1%
Other non tax revenues of which:	268,984	306,136	13.8%
Retirement deductibles	218,228	212,152	-2.8%
Exceptional non-tax revenues	36,912	77,360	109.6%
Total Non-Tax Revenues	2,187,368	2,740,197	25.3%

* 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-October	Indirect Tax department			Customs			Total		
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
<i>millions of LBP</i>									
			%			%			%
Excise taxes									
Fuel	13,566	0	0.0	643,341	519,226	-19.3	656,907	519,226	-21.0
Alcoholic beverages	3,384	3,320	-1.9	7,443	9,528	28.0	10,827	12,848	18.7
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	228	481	111.0	42,606	55,500	30.3	42,834	55,981	30.7
Cars	0	0	0.0	108,307	306,139	182.7	108,307	306,139	182.7
Other excises	9,559	10,964	14.7	0	0	0.0	9,559	10,964	14.7
Total	26,737	14,765	-44.8	801,697	890,393	11.1	828,434	905,158	9.3

Table 8 :Government Revenues vs. Budget

	January-October 2021	Budget to date *	Part of Revenues	Budget 2021	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	3,666,340	0	0.0%	0	0.0%
Customs	1,279,307	0	0.0%	0	0.0%
Income tax	4,956,111	0	0.0%	0	0.0%
Real Estate registration fees	982,289	0	0.0%	0	0.0%
Goods & services taxes	453,176	0	0.0%	0	0.0%
Stamp fees	432,042	0	0.0%	0	0.0%
Built property tax	214,890	0	0.0%	0	0.0%
Inheritance tax	261,198	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	12,245,353	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	1,839,116	0	0.0%	0	0.0%
Administrative fees & charges	576,064	0	0.0%	0	0.0%
Other non-tax revenues	325,017	0	0.0%	0	0.0%
Total non-tax revenues	2,740,197	0	0.0%	0	0.0%
Other treasury revenues	1,153,512	0	0.0%	0	0.0%
Total Revenues	16,139,062	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 10 months period