

# Revenue Bulletin for September 2021

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Table 1: Government Revenues

	September			January-September		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	118,748	190,106	60.1	1,333,083	2,871,218	115.4
Customs	107,450	147,334	37.1	951,628	1,156,699	21.5
Income tax	261,489	405,902	55.2	3,645,510	4,377,784	20.1
Real Estate registration fees	139,927	142,846	2.1	737,121	833,479	13.1
Goods & services taxes	37,252	61,229	64.4	445,464	390,326	-12.4
Stamp fees	48,188	52,617	9.2	337,531	373,928	10.8
Built property tax	19,541	14,902	-23.7	147,519	196,059	32.9
Inheritance tax	26,110	54,736	109.6	80,609	229,092	184.2
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>758,705</b>	<b>1,069,672</b>	<b>41.0</b>	<b>7,678,465</b>	<b>10,428,585</b>	<b>35.8</b>
<b>Non-tax revenues</b>						
Government properties	331,229	186,323	-43.7	866,152	1,634,563	88.7
Administrative fees and charges	72,320	79,833	10.4	514,608	511,942	-0.5
Other non-tax revenues	30,626	40,914	33.6	257,420	292,676	13.7
<b>Total non-tax revenues</b>	<b>434,175</b>	<b>307,070</b>	<b>-29.3</b>	<b>1,638,180</b>	<b>2,439,181</b>	<b>48.9</b>
<b>Other treasury revenues</b>	<b>108,777</b>	<b>164,813</b>	<b>51.5</b>	<b>1,247,461</b>	<b>1,033,360</b>	<b>-17.2</b>
<b>Total Revenues</b>	<b>1,301,657</b>	<b>1,541,555</b>	<b>18.4</b>	<b>10,564,106</b>	<b>13,901,126</b>	<b>31.6</b>

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	September			January-September		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Tax revenues</b>						
Value Added Tax	118,748	190,106	60.1	1,333,083	2,871,218	115.4
Customs	27,019	43,133	59.6	226,381	346,513	53.1
Income tax	261,489	405,902	55.2	3,645,510	4,377,784	20.1
Real Estate registration fees	139,927	142,846	2.1	737,121	833,479	13.1
Goods & services taxes of which:	117,683	165,430	40.6	1,170,711	1,200,512	2.5
<i>Excise taxes</i>	94,731	105,648	11.5	749,317	823,865	9.9
<i>Interest Tax &amp; Entertainment Tax</i>	26	489	1780.8	7,124	11,699	64.2
Stamp fees	48,188	52,617	9.2	337,531	373,928	10.8
Built property tax	19,541	14,902	-23.7	147,519	196,059	32.9
Inheritance tax	26,110	54,736	109.6	80,609	229,092	184.2
Other tax revenues	0	0	0.0	0	0	0.0
<b>Total tax revenues</b>	<b>758,705</b>	<b>1,069,672</b>	<b>41.0</b>	<b>7,678,465</b>	<b>10,428,585</b>	<b>35.8</b>
<b>Non-tax revenues</b>						
Government properties	331,229	186,323	-43.7	866,152	1,634,563	88.7
Administrative fees and charges	72,320	79,833	10.4	514,608	511,942	-0.5
Other non-tax revenues	30,626	40,914	33.6	257,420	292,676	13.7
<b>Total non-tax revenues</b>	<b>434,175</b>	<b>307,070</b>	<b>-29.3</b>	<b>1,638,180</b>	<b>2,439,181</b>	<b>48.9</b>
<b>Other treasury revenues</b>	<b>108,777</b>	<b>164,813</b>	<b>51.5</b>	<b>1,247,461</b>	<b>1,033,360</b>	<b>-17.2</b>
<b>Total Revenues</b>	<b>1,301,657</b>	<b>1,541,555</b>	<b>18.4</b>	<b>10,564,106</b>	<b>13,901,126</b>	<b>31.6</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	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							0	0
November							0	0
December							0	0
<b>Total</b>	<b>40,529</b>	<b>39,764</b>	<b>690,331</b>	<b>1,021,543</b>	<b>602,223</b>	<b>1,809,911</b>	<b>1,333,083</b>	<b>2,871,218</b>

Table 4: Income Tax Revenues

	September			January-September				
	2020	2021	Change	2020	2021	Change	Relative Importance	
<i>millions of LBP</i>			%			%	2020	2021
<b>Income Tax revenues</b>							%	%
Profits	26,133	222,734	752.3	366,727	1,676,049	357.03	10.1	38.3
Wages and salaries	13,969	21,437	53.5	559,015	660,103	18.08	15.3	15.1
Capital Gains	16,347	8,228	-49.7	110,115	201,481	82.97	3.0	4.6
Tax on Interest	202,405	150,833	-25.5	2,592,115	1,816,979	-29.90	71.1	41.5
Penalties on Income Tax	2,571	2,597	1.0	16,770	22,523	34.31	0.5	0.5
Other taxes on income	64	73	14.1	768	649	-15.49	0.0	0.0
<b>Total income tax revenues</b>	<b>261,489</b>	<b>405,902</b>	<b>55.2</b>	<b>3,645,510</b>	<b>4,377,784</b>	<b>20.09</b>	<b>100</b>	<b>100</b>

Table 5: Government Properties Revenues

	September			January-September		
	2020	2021	Change	2020	2021	Change
<i>millions of LBP</i>			%			%
<b>Government properties</b>						
Telecommunication services	320,132	132,281	-58.7	620,132	1,334,572	115.2
Casino du Liban	8,306	41,913	404.6	55,549	194,770	250.6
Beirut international airport	1,976	8,029	306.3	37,622	33,573	-10.8
Administration of National lottery	0	0	0.0	16,593	20,451	23.3
Other government properties	99	114	15.2	1,630	1,086	-33.4
Tourist sites	14	198	1314.3	342	633	85.1
Central bank	0	0	0.0	60,075	0	-100.0
Beirut port	0	3,000	0.0	70,000	42,107	-39.8
Other government organizations	702	788	12.3	4,209	7,371	75.1
<b>Total Government properties</b>	<b>331,229</b>	<b>186,323</b>	<b>-43.7</b>	<b>866,152</b>	<b>1,634,563</b>	<b>88.7</b>

Table 6: Non Tax Revenues

	January-September		
	2020	2021	Change
<i>millions of LBP</i>			
<b>Government Properties</b>	<b>866,152</b>	<b>1,634,563</b>	<b>88.7%</b>
Casino Revenues	55,549	194,770	250.6%
Telecommunication Service Revenues	620,132	1,334,572	115.2%
National Lottery Revenues	16,593	20,451	23.3%
Beirut International Airport	37,622	33,573	-10.8%
Beirut port	70,000	42,107	-39.8%
Other Revenues	66,256	9,090	-86.3%
<b>Administrative Fees and Charges</b>	<b>514,608</b>	<b>511,942</b>	<b>-0.5%</b>
<i>Administrative Fees</i>	<b>418,000</b>	<b>435,483</b>	<b>4.2%</b>
Notary Fees	35,788	36,843	2.9%
Consulate Fees	3,763	1,722	-54.2%
General Security Fees	122,546	214,985	75.4%
Traffic Fees	212,798	138,561	-34.9%
Judicial Fees	21,617	17,317	-19.9%
Driving License Fees	10,122	15,923	57.3%
Other Administrative Fees	11,366	10,132	-10.9%
<i>Administrative Charges</i> *	<b>15,271</b>	<b>22,580</b>	<b>47.9%</b>
<i>Sales Returns</i>	<b>1,262</b>	<b>1,270</b>	<b>0.6%</b>
<i>Permit Fees</i>	<b>55,608</b>	<b>36,281</b>	<b>-34.8%</b>
<i>Other Administrative Fees and Charges</i>	<b>24,467</b>	<b>16,328</b>	<b>-33.3%</b>
<b>Penalties and Confiscations</b>	<b>14,632</b>	<b>17,438</b>	<b>19.2%</b>
<b>Other non tax revenues of which:</b>	<b>242,788</b>	<b>275,238</b>	<b>13.4%</b>
Retirement deductibles	197,107	191,863	-2.7%
Exceptional non-tax revenues	32,083	66,751	108.1%
<b>Total Non-Tax Revenues</b>	<b>1,638,180</b>	<b>2,439,181</b>	<b>48.9%</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		
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
<i>millions of LBP</i>									
			%			%			%
<b>Excise taxes</b>									
Fuel	13,566	0	0.0	583,167	473,471	-18.8	596,733	473,471	-20.7
Alcoholic beverages	3,065	3,237	5.6	6,526	8,745	34.0	9,591	11,982	24.9
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	228	164	-28.1	40,015	51,431	28.5	40,243	51,595	28.2
Cars	0	0	0.0	95,539	276,539	189.5	95,539	276,539	189.5
Other excises	7,211	10,278	42.5	0	0	0.0	7,211	10,278	42.5
<b>Total</b>	<b>24,070</b>	<b>13,679</b>	<b>-43.2</b>	<b>725,247</b>	<b>810,186</b>	<b>11.7</b>	<b>749,317</b>	<b>823,865</b>	<b>9.9</b>

Table 8 :Government Revenues vs. Budget

	January-September 2021	Budget to date *	Part of Revenues	Budget 2021	Part of Revenues
<i>millions of LBP</i>					
<b>Tax revenues</b>					
Value Added Tax	2,871,218	0	0.0%	0	0.0%
Customs	1,156,699	0	0.0%	0	0.0%
Income tax	4,377,784	0	0.0%	0	0.0%
Real Estate registration fees	833,479	0	0.0%	0	0.0%
Goods & services taxes	390,326	0	0.0%	0	0.0%
Stamp fees	373,928	0	0.0%	0	0.0%
Built property tax	196,059	0	0.0%	0	0.0%
Inheritance tax	229,092	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
<b>Total tax revenues</b>	<b>10,428,585</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Non-tax revenues</b>					
Government properties	1,634,563	0	0.0%	0	0.0%
Administrative fees and charges	511,942	0	0.0%	0	0.0%
Other non-tax revenues	292,676	0	0.0%	0	0.0%
<b>Total non-tax revenues</b>	<b>2,439,181</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Other treasury revenues</b>	<b>1,033,360</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>13,901,126</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