

# Citizen Budget

## Lebanon 2025

This brochure summarizes the figures of the 2025 Budget law, as published in the Official Gazette

The Budget Law of 2025 is available on the Ministry of Finance's website: <https://www.finance.gov.lb/en-us/Finance/BI/ABDP/>



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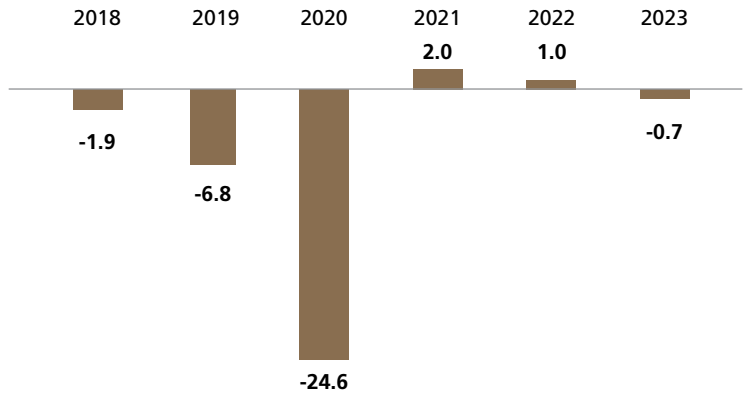
## Macroeconomic Indicators

### About the "Citizen Budget"

- It is a simplified version of the budget law.
- It promotes transparency by enabling citizens to familiarize themselves with the content of the budget law, to analyze figures related to expenditure, revenue, and deficit estimates, and to understand enacted measures that have a direct impact on their lives.
- It enhances citizen engagement by empowering them to hold their government accountable.

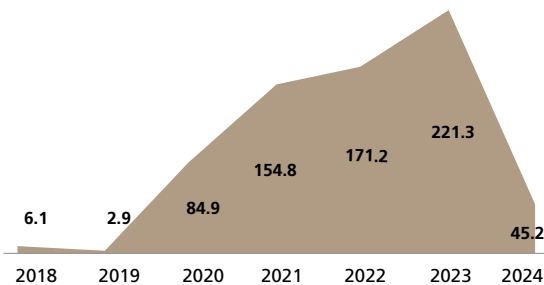
These macroeconomic indicators provide context and a better understanding of the country's economic and financial situation underlying budget preparation; however, they are not part of the budget document itself.

### GDP growth - (%)



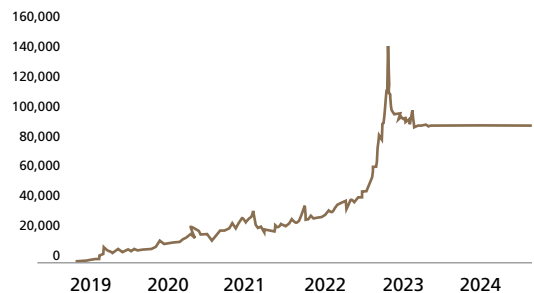
Source: International Monetary Fund, World Economic Outlook Database available at: <https://www.imf.org/en/Publications/WEO/weo-database/2025/april>

### Inflation (Consumer Price Index) - (%)



Source: Consumer Price Index issued by the Central Administration of Statistics, available at: <http://www.cas.gov.lb/index.php/latest-news-en/165-inflation-4>

### Evolution of the exchange rate of the Lebanese Pound against the US Dollar



Source: Lira Rate, available at: <https://lirate.org/>

## What you need to know about the 2025 Budget

The 2025 Executive's Budget Proposal was referred to the Parliament by the previous caretaker government under the decree No. 14076, dated October 14, 2024. However, due to the deterioration of the security situation in the country, it was neither discussed nor approved within constitutional deadlines. To ensure the continuity of basic public services, the President of the Republic, based on the Cabinet decision, issued Decree No. 56 on March 11, 2025, approving the budget as submitted to Parliament. According to Article 86 of the Lebanese Constitution, the government is entitled to adopt such a procedure under specific conditions.

In addition, the Minister of Finance was assigned to prepare a draft law proposal within a week to revise the taxes and fees included in the 2025 Budget Law, aiming to mitigate possible negative social and economic repercussions on citizens. The budget law was published in the Official Gazette on March 13, 2025.

**Total Revenues**  
**445,214**  
billion LBP



**Total Expenditures**  
**445,214**  
billion LBP

- The approved budget has a calculated deficit of 0%.
- This deficit does not take into account treasury advances, in addition to the balance of other treasury revenues and expenditures.
- In 2025, the Ministry of Finance announced that no treasury advances would be approved during the fiscal year.

## Some of the measures included in the 2025 Budget



### Fees

- Amending payment methods for fiscal stamp duties. [Article 18](#)
- Imposing an annual registration fee for rental contracts and annexes of LBP 200,000 via fiscal stamp per contract/annex. [Article 21](#)
- Levying a flat fee of 5% on all movable and immovable rights and assets attributed to others, by way of inheritance, will, gift, endowment, or any other way, without compensation equal to its true value, excluding the state, municipalities, and municipal unions. This additional fee applies to the amounts exceeding LBP 2.4 billion. [Article 26](#)
- Increasing stamp duty on certificate equivalencies for all education levels. For secondary school and below, LBP 500,000. For university level, LBP 750,000. For each original copy of a previous equivalency LBP 100,000. [Article 29](#)
- Amending patent application processes and related fees. [Article 37](#)
- Increasing the excise tax on domestically produced alcoholic beverages. [Article 44](#)
- Raising the annual licensing fee for alcohol retailer. [Articles 45 & 46](#)
- Increasing smoking licenses. [Article 47](#)



### Income tax

- Income tax on salaries and wages paid partly or fully in foreign currencies is calculated in the local currency (LBP) according to the official exchange rate set by the Central Bank of Lebanon and paid to the public treasury on a quarterly basis, no later than the 15<sup>th</sup> of the month following the end of each quarter. [Article 17](#)



### Exemptions

- Exempting all aids and grants funded by public resources from fees, as follows:  
Donations not exceeding LBP 96 million are fully exempted. If the donation exceeds this amount, the fee is applied only to the excess.  
If the donation is made to a charitable organization or a sport, cultural, artistic, or religious association, the exemption extends to LBP 6 billion.  
Upon the termination of a religious endowment (waqf), the fee is applied to two-thirds of the value of the assets, after deducting LBP 96 million from each beneficiary's share. [Article 24](#)



### Extension of deadlines

- Extending the suspension of the application of the Land Tax Law until December 31, 2027. [Article 28](#)

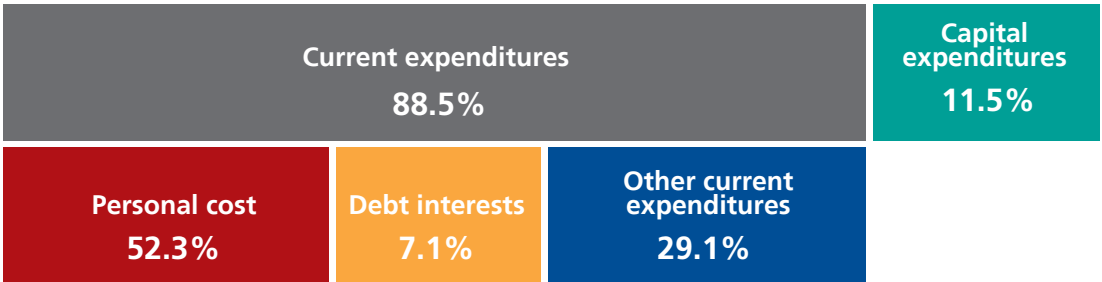


### Fines

- Raising the fine for delayed registration of a death certificate to LBP 2,000,000. [Article 30](#)
- Increasing the amounts of the various fines imposed by the courts by fiftyfold, except for fines related to the minimum wage and those governed by the Code of Civil Procedure. [Article 54](#)

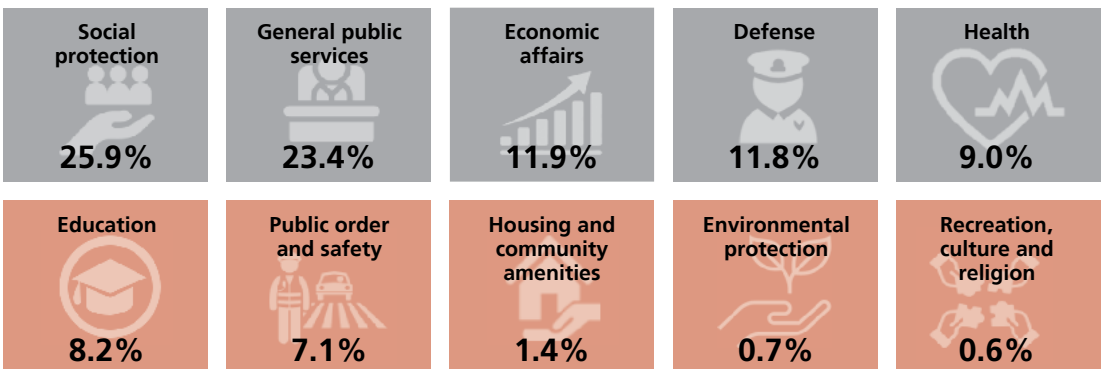
## Estimated Expenditures for 2025

### Budget expenditures according to the economic classification



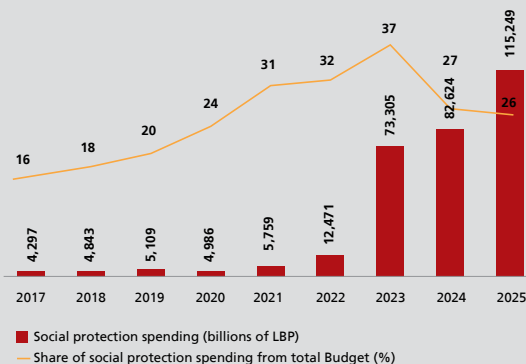
### Budget expenditures distributed by main functions

Functions are defined according to IMF Government Finance Statistics Manual

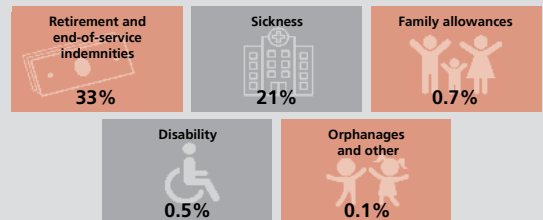


## Estimated social protection expenditures for 2025

### Evolution of social protection spending



### Indicators on social protection spending in % of total spending on social protection



#### Notes:

- The expenditures figures presented above are based on the functional classification and therefore include expenditures allocated to salaries and wages and do not reflect total expenditures allocated to social protection.
- Other spending on social protection can be found in functions related to protecting women's rights (LBP 42 billion), support to children and youth (LBP 623 billion), the displaced (LBP 170 billion), protecting and promoting human rights (LBP 33 billion), unclassified social protection (LBP 48,693 billion), and others.
- To learn more about spending on social protection, check the report: <https://www.institutdesfinances.gov.lb/topics/Social-protection>

## Estimated revenues for 2025

81%

19%

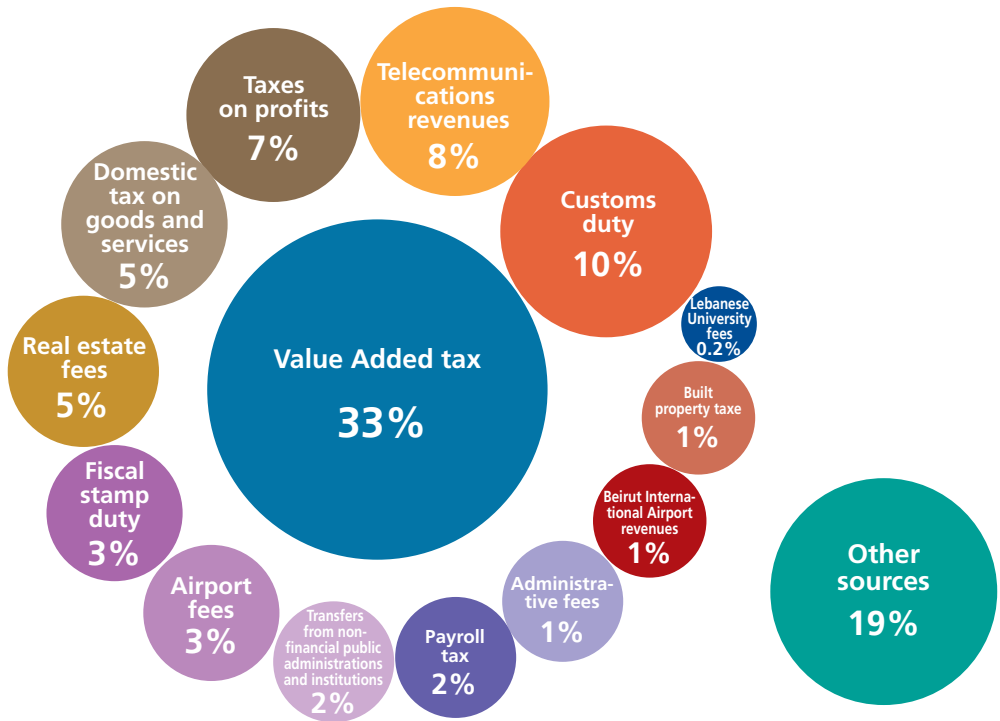
361,378 billions LBP

83,836 billions LBP

Tax revenues

Non-tax revenues

## Main sources of estimated revenues [%]



References:

- Budget Law for 2025
- Central Administration of Statistics data, 2025
- IMF data, 2025

For more information about the Budget Law:

- Citizen Budget Guide: <https://bit.ly/4kdb49r>
- 2025 Budget Law: <https://www.finance.gov.lb/en-us/Finance/BI/ABDP/>

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