Ministry of Finance
IT Directorate

Revenue Bulletin for December 2013

This sheet contains the following tables:

Table 1: Government Revenues
Table 2: Government Revenues; Segregation of Excise Taxes
Table 3: VAT Collection
Table 4: Income Tax Revenues
Table 5: Government Properties Revenues
Table 6: Non Tax Revenues
Table 7: Excise taxes collection by collection centers
Table 8: Government Revenues vs. Budget

NB: The telecom surplus revenue figure of December 2013 has been determined based on the information received from the MOT.

Table 1: Government Revenues

	December			January-December		
	2012	2013	Change	2012	2013	Change
millions of LBP			%			%
Tax revenues						
Value Added Tax	176,580	187,829	6.4	3,275,996	3,296,302	0.6
Customs	182,392	178,251	-2.3	2,251,101	2,157,643	-4.2
Income tax	90,414	87,942	-2.7	2,516,230	2,501,956	-0.6
Real Estate registration fees	110,103	108,875	-1.1	870,389	846,925	-2.7
Goods & services taxes	41,183	41,769	1.4	473,234	485,833	2.7
Stamp fees	38,843	39,436	1.5	470,388	467,915	-0.5
Built property tax	13,595	18,028	32.6	171,462	179,497	4.7
Inheritance tax	16,671	19,558	17.3	150,838	174,546	15.7
Other tax revenues	1,241	742	-40.2	7,611	5,503	-27.7
Total tax revenues	671,022	682,430	1.7	10,187,249	10,116,120	-0.7
Non-tax revenues						
Government properties	242,849	491,998	102.6	2,529,909	2,517,509	-0.5
Administrative fees and charges	76,725	81,486	6.2	587,104	606,180	3.2
Other non-tax revenues	18,794	15,513	-17.5	168,976	145,259	-14.0
Total non-tax revenues	338,368	588,997	74.1	3,285,989	3,268,948	-0.5
Other treasury revenues	86,301	85,535	-0.9	690,543	816,015	18.2
Total Revenues	1,095,691	1,356,962	23.8	14,163,781	14,201,083	0.3

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	December			January-December		
	2012	2013	Change	2012	2013	Change
millions of LBP			%			%
Tax revenues						
Value Added Tax	176,580	187,829	6.4	3,275,996	3,296,302	0.6
Customs	73,731	66,779	-9.4	796,288	816,522	2.5
Income tax	90,414	87,942	-2.7	2,516,230	2,501,956	-0.6
Real Estate registration fees	110,103	108,875	-1.1	870,389	846,925	-2.7
Goods & services taxes of which:	149,844	153,241	2.3	1,928,047	1,826,954	-5.2
Excise taxes	109,066	111,620	2.3	1,458,970	1,345,978	-7.7
5% Tax & Entertainment Tax	334	223	-33.2	5,295	4,492	-15.2
Stamp fees	38,843	39,436	1.5	470,388	467,915	-0.5
Built property tax	13,595	18,028	32.6	171,462	179,497	4.7
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Total Revenues	1,095,691	1,356,962	23.8	14,163,781	14,201,083	0.3

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

Table 3: VAT Collection

	2012	2013	2012	2013	2012	2013	2012	2013
millions of LBP								
January	694	856	197,595	167,199	266,751	290,082	465,040	458,137
February	17	2,031	198,296	153,069	3,515	6,430	201,828	161,530
March	1,519	398	192,976	173,178	11,816	8,928	206,311	182,504
April	184	62	184,223	178,558	233,766	253,709	418,173	432,329
May	328	79	192,760	184,807	4,248	15,944	197,336	200,830
June	982	462	180,180	174,995	6,080	9,129	187,242	184,586
July	258	547	187,452	192,987	254,205	269,026	441,915	462,560
August	158	313	175,031	197,558	6,149	16,548	181,338	214,419
September	40	302	170,401	175,222	7,418	7,610	177,859	183,134
October	249	1,912	174,841	170,538	273,405	275,927	448,495	448,377
November	84	241	168,360	174,019	5,435	5,807	173,879	180,067
December	533	419	168,970	178,178	7,077	9,232	176,580	187,829
Total	**5,046**	**7,622**	**2,191,085**	**2,120,308**	**1,079,865**	**1,168,372**	**3,275,996**	**3,296,302**

Table 4: Income Tax Revenues

	December			January-December				
	2012	2013	Change	2012	2013	Change	Relative Importance	
millions of LBP			%			%	2012	2013
Income Tax revenues							%	%
Profits	12,598	15,727	24.8	1,006,011	973,908	-3.19	40.0	38.9
Wages and salaries	9,464	14,210	50.1	522,818	587,124	12.30	20.8	23.5
Capital Gains	14,239	5,125	-64.0	296,067	231,173	-21.92	11.8	9.2
5% Tax on Interest	48,250	45,356	-6.0	647,192	660,008	1.98	25.7	26.4
Penalties on Income Tax	5,809	7,443	28.1	42,376	49,096	15.86	1.7	2.0
Other taxes on income	54	81	50.0	1,766	647	-63.36	0.1	0.0
Total income tax revenues	90,414	87,942	-2.7	2,516,230	2,501,956	-0.57	100	100

Table 5: Government Properties Revenues

	December			January-December		
	2012	2013	Change	2012	2013	Change
millions of LBP			%			%
Government properties						
Telecommunication services	198,981	456,622	129.5	2,155,723	2,155,725	0.0
Casino du Liban	8,256	10,122	22.6	136,034	125,228	-7.9
Beirut international airport	24,838	24,438	-1.6	103,117	86,098	-16.5
Administration of National lottery	10,000	0	-100.0	61,339	50,000	-18.5
Other government properties	112	65	-42.0	2,851	738	-74.1
Tourist sites	65	63	-3.1	2,065	1,465	-29.1
Central bank	0	0	0.0	59,999	60,659	1.1
Beirut port	0	0	0.0	0	30,000	0.0
Other government organizations	597	688	15.2	8,781	7,596	-13.5
Total Government properties	242,849	491,998	102.6	2,529,909	2,517,509	-0.5

Table 6: Non Tax Revenues

	January-December		
	2012	2013	Change

millions of LBP			
Government Properties	**2,529,909**	**2,517,509**	**-0.5%**
Casino Revenues	136,034	125,228	-7.9%
Telecommunication Service Revenues	2,155,723	2,155,725	0.0%
National Lottery Revenues	61,339	50,000	-18.5%
Beirut International Airport	103,117	86,098	-16.5%
Beirut port	0	30,000	0.0%
Other Revenues	73,696	70,458	-4.4%
Administrative Fees and Charges	**587,104**	**606,180**	**3.2%**
Administrative Fees	**482,062**	**492,018**	**2.1%**
Notary Fees	29,906	30,155	0.8%
Consulate Fees	11,607	3,545	-69.5%
General Security Fees	119,694	139,818	16.8%
Traffic Fees	244,651	235,050	-3.9%
Judicial Fees	29,583	25,295	-14.5%
Driving License Fees	19,267	19,463	1.0%
Other Administrative Fees	27,354	38,692	41.4%
Administrative Charges *	**25,575**	**31,662**	**23.8%**
Sales Returns	**3,725**	**3,058**	**-17.9%**
Permit Fees	**63,391**	**65,013**	**2.6%**
Other Administrative Fees and Charges	**12,351**	**14,429**	**16.8%**
Penalties and Confiscations	**10,268**	**8,822**	**-14.1%**
Other non tax revenues *of which:*	**158,708**	**136,437**	**-14.0%**
Retirement deductibles	156,048	128,242	-17.8%
Exceptional non-tax revenues	2,006	1,921	-4.2%
Total Non-Tax Revenues	**3,285,989**	**3,268,948**	**-0.5%**

* 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-December	**Indirect Tax department**			**Customs**			**Total**		
	2012	**2013**	**Δ**	**2012**	**2013**	**Δ**	**2012**	**2013**	**Δ**
millions of LBP			*%*			*%*			*%*
Excise taxes									
Fuel	0	0	0.0	495,284	482,899	-2.5	495,284	482,899	-2.5
Alcoholic beverages	4,062	4,748	16.9	8,959	8,573	-4.3	13,021	13,321	2.3
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	0	0	#DIV/0!	515,898	394,972	-23.4	515,898	394,972	-23.4
Cars	0	0	0.0	434,672	454,677	4.6	434,672	454,677	4.6
Other excises	95	109	14.7	0	0	0.0	95	109	14.7
Total	4,157	4,857	16.8	1,454,813	1,341,121	-7.8	1,458,970	1,345,978	-7.7

Table 8 :Government Revenues vs. Budget

	January-December 2013	**Budget to date ***	**Part of Revenues**	**Budget 2013**	**Part of Revenues**
millions of LBP					

Tax revenues					
Value Added Tax	3,296,302	0	0.0%	0	0.0%
Customs	2,157,643	0	0.0%	0	0.0%
Income tax	2,501,956	0	0.0%	0	0.0%
Real Estate registration fees	846,925	0	0.0%	0	0.0%
Goods & services taxes	485,833	0	0.0%	0	0.0%
Stamp fees	467,915	0	0.0%	0	0.0%
Built property tax	179,497	0	0.0%	0	0.0%
Inheritance tax	174,546	0	0.0%	0	0.0%
Other tax revenues	5,503	0	0.0%	0	0.0%
Total tax revenues	10,116,120	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	2,517,509	0	0.0%	0	0.0%
Administrative fees and charges	606,180	0	0.0%	0	0.0%
Other non-tax revenues	145,259	0	0.0%	0	0.0%
Total non-tax revenues	3,268,948	0	0.0%	0	0.0%
Other treasury revenues	816,015	0	0.0%	0	0.0%
Total Revenues	14,201,083	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 12 months period