Ministry of Finance
IT Directorate

Revenue Bulletin for April 2021

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

Table 1: Government Revenues

	April			January-April		
	2020	2021	Change	2020	2021	Change
millions of LBP			*%*			*%*
Tax revenues						
Value Added Tax	81,199	280,804	245.8	576,541	958,568	66.3
Customs	107,932	131,006	21.4	387,279	471,899	21.8
Income tax	305,566	462,207	51.3	1,742,305	1,535,280	-11.9
Real Estate registration fees	6,914	119,021	1621.4	173,250	299,537	72.9
Goods & services taxes	155,300	38,207	-75.4	212,804	75,820	-64.4
Stamp fees	9,804	69,940	613.4	119,521	160,095	33.9
Built property tax	6,631	47,817	621.1	52,027	102,125	96.3
Inheritance tax	719	25,325	3422.3	20,890	65,914	215.5
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	674,065	1,174,327	74.2	3,284,617	3,669,238	11.7
Non-tax revenues						
Government properties	3,731	166,542	4363.7	320,093	658,981	105.9
Administrative fees and charges	8,075	83,122	929.4	164,632	167,890	2.0
Other non-tax revenues	22,003	31,542	43.4	101,555	113,044	11.3
Total non-tax revenues	33,809	281,206	731.7	586,280	939,915	60.3
Other treasury revenues	675,283	110,125	-83.7	869,413	374,693	-56.9
Total Revenues	1,383,157	1,565,658	13.2	4,740,310	4,983,846	5.1

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	April			January-April		
	2020	2021	Change	2020	2021	Change
millions of LBP			*%*			*%*
Tax revenues						
Value Added Tax	81,199	280,804	245.8	576,541	958,568	66.3
Customs	25,302	37,822	49.5	105,565	148,504	40.7
Income tax	305,566	462,207	51.3	1,742,305	1,535,280	-11.9
Real Estate registration fees	6,914	119,021	1621.4	173,250	299,537	72.9
Goods & services taxes of which:	237,930	131,391	-44.8	494,518	399,215	-19.3
Excise taxes	83,420	94,617	13.4	286,498	328,438	14.6
Interest Tax & Entertainment Tax	1	4,098	409700.0	3,222	8,473	163.0
Stamp fees	9,804	69,940	613.4	119,521	160,095	33.9
Built property tax	6,631	47,817	621.1	52,027	102,125	96.3
Inheritance tax	719	25,325	3422.3	20,890	65,914	215.5
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	674,065	1,174,327	74.2	3,284,617	3,669,238	11.7
Non-tax revenues						
Government properties	3,731	166,542	4363.7	320,093	658,981	105.9
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Total Revenues	1,383,157	1,565,658	13.2	4,740,310	4,983,846	5.1

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
millions of LBP								
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							0	0
June							0	0
July							0	0
August							0	0
September							0	0
October							0	0
November							0	0
December							0	0
Total	**15,235**	**13,535**	**311,687**	**406,160**	**249,619**	**538,873**	**576,541**	**958,568**

Table 4: Income Tax Revenues

	April			January-April				
	2020	2021	Change	2020	2021	Change	Relative Importance	
millions of LBP			%			%	2020	2021
Income Tax revenues							%	%
Profits	12,580	78,930	527.4	158,487	308,184	94.45	9.1	20.1
Wages and salaries	57,357	176,428	207.6	271,403	376,904	38.87	15.6	24.5
Capital Gains	4,667	30,818	560.3	34,227	71,194	108.01	2.0	4.6
Tax on Interest	230,430	173,122	-24.9	1,271,843	772,162	-39.29	73.0	50.3
Penalties on Income Tax	481	2,834	489.2	5,946	6,532	9.86	0.3	0.4
Other taxes on income	51	75	47.1	399	304	-23.81	0.0	0.0
Total income tax revenues	305,566	462,207	51.3	1,742,305	1,535,280	-11.88	100	100

Table 5: Government Properties Revenues

	April			January-April		
	2020	2021	Change	2020	2021	Change
millions of LBP			%			%
Government properties						
Telecommunication services	0	147,781	0.0	200,000	569,524	184.8
Casino du Liban	2,784	7,757	178.6	28,027	28,682	2.3
Beirut international airport	801	3,930	390.6	23,481	16,016	-31.8
Administration of National lottery	0	0	0.0	6,266	20,451	226.4
Other government properties	81	129	59.3	1,003	445	-55.6
Tourist sites	2	94	4600.0	248	116	-53.2
Central bank	0	0	0.0	60,075	0	-100.0
Beirut port	0	5,903	0.0	0	21,357	0.0
Other government organizations	63	948	1404.8	993	2,390	140.7
Total Government properties	3,731	166,542	4363.7	320,093	658,981	105.9

Table 6: Non Tax Revenues

	January-April		
	2020	2021	Change
millions of LBP			
Government Properties	**320,093**	**658,981**	**105.9%**
Casino Revenues	28,027	28,682	2.3%
Telecommunication Service Revenues	200,000	569,524	184.8%
National Lottery Revenues	6,266	20,451	226.4%
Beirut International Airport	23,481	16,016	-31.8%
Beirut port	0	21,357	0.0%
Other Revenues	62,319	2,951	-95.3%
Administrative Fees and Charges	**164,632**	**167,890**	**2.0%**
Administrative Fees	**129,046**	**138,322**	**7.2%**
Notary Fees	11,717	14,209	21.3%
Consulate Fees	2,573	767	-70.2%
General Security Fees	49,666	57,252	15.3%
Traffic Fees	49,292	51,726	4.9%
Judicial Fees	7,322	6,368	-13.0%
Driving License Fees	2,730	4,467	63.6%
Other Administrative Fees	5,746	3,533	-38.5%
Administrative Charges *	**8,668**	**10,365**	**19.6%**
Sales Returns	**562**	**441**	**-21.5%**
Permit Fees	**20,105**	**13,935**	**-30.7%**
Other Administrative Fees and Charges	**6,251**	**4,827**	**-22.8%**
Penalties and Confiscations	**4,482**	**7,381**	**64.7%**
Other non tax revenues *of which:*	**97,073**	**105,663**	**8.8%**
Retirement deductibles	85,109	84,325	-0.9%
Exceptional non-tax revenues	6,490	19,840	205.7%
Total Non-Tax Revenues	**586,280**	**939,915**	**60.3%**

* 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-April	Indirect Tax department			Customs			Total		
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
millions of LBP			*%*			*%*			*%*
Excise taxes									
Fuel	0	0	0.0	226,461	194,938	-13.9	226,461	194,938	-13.9
Alcoholic beverages	2,212	1,952	-11.8	2,027	3,147	55.3	4,239	5,099	20.3
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	130	164	26.2	19,827	20,143	1.6	19,957	20,307	1.8
Cars	0	0	0.0	33,399	105,167	214.9	33,399	105,167	214.9
Other excises	2,442	2,927	19.9	0	0	0.0	2,442	2,927	19.9
Total	4,784	5,043	5.4	281,714	323,395	14.8	286,498	328,438	14.6

Table 8 :Government Revenues vs. Budget

	January-April 2021	Budget to date *	Part of Revenues	Budget 2021	Part of Revenues
millions of LBP					
Tax revenues					
Value Added Tax	958,568	0	0.0%	0	0.0%
Customs	471,899	0	0.0%	0	0.0%
Income tax	1,535,280	0	0.0%	0	0.0%
Real Estate registration fees	299,537	0	0.0%	0	0.0%
Goods & services taxes	75,820	0	0.0%	0	0.0%
Stamp fees	160,095	0	0.0%	0	0.0%
Built property tax	102,125	0	0.0%	0	0.0%
Inheritance tax	65,914	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	3,669,238	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	658,981	0	0.0%	0	0.0%
Administrative fees and charges	167,890	0	0.0%	0	0.0%
Other non-tax revenues	113,044	0	0.0%	0	0.0%
Total non-tax revenues	939,915	0	0.0%	0	0.0%
Other treasury revenues	374,693	0	0.0%	0	0.0%
Total Revenues	4,983,846	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 4 months period