Ministry of Finance
IT Directorate

Revenue Bulletin for November 2021

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Table 1: Government Revenues

	November			January-November		
	2020	2021	Change	2020	2021	Change
millions of LBP			*%*			*%*
Tax revenues						
Value Added Tax	142,279	621,739	337.0	1,624,694	4,288,079	163.9
Customs	107,466	121,368	12.9	1,163,946	1,400,675	20.3
Income tax	476,730	210,133	-55.9	4,482,701	5,166,244	15.2
Real Estate registration fees	81,938	146,789	79.1	923,364	1,129,078	22.3
Goods & services taxes	15,630	59,878	283.1	481,964	513,054	6.5
Stamp fees	25,440	35,521	39.6	412,261	467,563	13.4
Built property tax	12,652	16,196	28.0	177,116	231,086	30.5
Inheritance tax	13,697	40,103	192.8	102,631	301,301	193.6
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	875,832	1,251,727	42.9	9,368,677	13,497,080	44.1
Non-tax revenues						
Government properties	410,354	343,412	-16.3	1,745,387	2,182,528	25.0
Administrative fees and charges	42,514	64,927	52.7	608,392	640,991	5.4
Other non-tax revenues	30,188	37,191	23.2	316,645	362,208	14.4
Total non-tax revenues	483,056	445,530	-7.8	2,670,424	3,185,727	19.3
Other treasury revenues	133,251	128,399	-3.6	1,476,520	1,281,911	-13.2
Total Revenues	1,492,139	1,825,656	22.4	13,515,621	17,964,718	32.9

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	November			January-November		
	2020	2021	Change	2020	2021	Change
millions of LBP			*%*			*%*
Tax revenues						
Value Added Tax	142,279	621,739	337.0	1,624,694	4,288,079	163.9
Customs	31,126	43,491	39.7	285,909	432,405	51.2
Income tax	476,730	210,133	-55.9	4,482,701	5,166,244	15.2
Real Estate registration fees	81,938	146,789	79.1	923,364	1,129,078	22.3
Goods & services taxes of which:	91,970	137,755	49.8	1,360,001	1,481,324	8.9
Excise taxes	78,288	79,481	1.5	906,722	984,639	8.6
Interest Tax & Entertainment Tax	690	81	-88.3	9,939	15,872	59.7
Stamp fees	25,440	35,521	39.6	412,261	467,563	13.4
Built property tax	12,652	16,196	28.0	177,116	231,086	30.5
Inheritance tax	13,697	40,103	192.8	102,631	301,301	193.6
Other tax revenues	0	0	0.0	0	0	0.0
Total tax revenues	875,832	1,251,727	42.9	9,368,677	13,497,080	44.1
Non-tax revenues						
Government properties	410,354	343,412	-16.3	1,745,387	2,182,528	25.0
Administrative fees and charges	42,514	64,927	52.7	608,392	640,991	5.4
Other non-tax revenues	30,188	37,191	23.2	316,645	362,208	14.4
Total non-tax revenues	483,056	445,530	-7.8	2,670,424	3,185,727	19.3
Other treasury revenues	133,251	128,399	-3.6	1,476,520	1,281,911	-13.2
Total Revenues	1,492,139	1,825,656	22.4	13,515,621	17,964,718	32.9

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	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	2,788	4,102	91,129	122,544	48,362	495,093	142,279	621,739
December							0	0
Total	**50,410**	**47,588**	**869,768**	**1,268,800**	**704,516**	**2,971,691**	**1,624,694**	**4,288,079**

Table 4: Income Tax Revenues

	November			January-November				
	2020	2021	Change	2020	2021	Change	Relative Importance	
millions of LBP			%			%	2020	2021
Income Tax revenues							%	%
Profits	232,457	34,745	-85.1	660,242	1,800,801	172.75	14.7	34.9
Wages and salaries	36,878	37,922	2.8	685,601	890,292	29.86	15.3	17.2
Capital Gains	11,151	12,234	9.7	132,132	325,895	146.64	2.9	6.3
Tax on Interest	193,463	122,405	-36.7	2,980,322	2,118,952	-28.90	66.5	41.0
Penalties on Income Tax	2,719	2,737	0.7	23,493	29,477	25.47	0.5	0.6
Other taxes on income	62	90	45.2	911	827	-9.22	0.0	0.0
Total income tax revenues	476,730	210,133	-55.9	4,482,701	5,166,244	15.25	100	100

Table 5: Government Properties Revenues

	November			January-November		
	2020	2021	Change	2020	2021	Change
millions of LBP			%			%
Government properties						
Telecommunication services	269,050	279,795	4.0	1,183,842	1,754,985	48.2
Casino du Liban	14,391	44,203	207.2	85,957	277,731	223.1
Beirut international airport	116,281	0	-100.0	154,588	49,428	-68.0
Administration of National lottery	10,000	0	-100.0	36,593	20,451	-44.1
Other government properties	88	378	329.5	2,087	1,583	-24.1
Tourist sites	16	116	625.0	412	1,144	177.7
Central bank	0	0	0.0	60,075	0	-100.0
Beirut port	0	18,005	0.0	216,703	66,293	-69.4
Other government organizations	528	915	73.3	5,130	10,913	112.7
Total Government properties	410,354	343,412	-16.3	1,745,387	2,182,528	25.0

Table 6: Non Tax Revenues

	January-November		
	2020	2021	Change
millions of LBP			
Government Properties	**1,745,387**	**2,182,528**	**25.0%**
Casino Revenues	85,957	277,731	223.1%
Telecommunication Service Revenues	1,183,842	1,754,985	48.2%
National Lottery Revenues	36,593	20,451	-44.1%
Beirut International Airport	154,588	49,428	-68.0%
Beirut port	216,703	66,293	-69.4%
Other Revenues	67,704	13,640	-79.9%
Administrative Fees and Charges	**608,392**	**640,991**	**5.4%**
Administrative Fees	**497,535**	**550,646**	**10.7%**
Notary Fees	43,662	45,176	3.5%
Consulate Fees	3,979	2,112	-46.9%
General Security Fees	147,695	279,504	89.2%
Traffic Fees	249,457	169,221	-32.2%
Judicial Fees	25,794	21,962	-14.9%
Driving License Fees	13,570	19,809	46.0%
Other Administrative Fees	13,378	12,862	-3.9%
Administrative Charges *	**17,327**	**24,016**	**38.6%**
Sales Returns	**1,592**	**1,792**	**12.6%**
Permit Fees	**65,330**	**46,578**	**-28.7%**
Other Administrative Fees and Charges	**26,608**	**17,959**	**-32.5%**
Penalties and Confiscations	**20,708**	**19,668**	**-5.0%**
Other non tax revenues *of which:*	**295,937**	**342,540**	**15.7%**
Retirement deductibles	240,655	234,935	-2.4%
Exceptional non-tax revenues	41,438	90,981	119.6%
Total Non-Tax Revenues	**2,670,424**	**3,185,727**	**19.3%**

* 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-November	**Indirect Tax department**			**Customs**			**Total**		
	2020	**2021**	**Δ**	**2020**	**2021**	**Δ**	**2020**	**2021**	**Δ**
millions of LBP			*%*			*%*			*%*
Excise taxes									
Fuel	13,566	0	0.0	697,532	557,149	-20.1	711,098	557,149	-21.6
Alcoholic beverages	3,396	3,483	2.6	8,486	10,660	25.6	11,882	14,143	19.0
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	228	481	111.0	47,630	62,822	31.9	47,858	63,303	32.3
Cars	0	0	0.0	124,389	337,639	171.4	124,389	337,639	171.4
Other excises	11,495	12,405	7.9	0	0	0.0	11,495	12,405	7.9
Total	28,685	16,369	-42.9	878,037	968,270	10.3	906,722	984,639	8.6

Table 8 :Government Revenues vs. Budget

	January-November 2021	Budget to date *	Part of Revenues	Budget 2021	Part of Revenues
millions of LBP					
Tax revenues					
Value Added Tax	4,288,079	0	0.0%	0	0.0%
Customs	1,400,675	0	0.0%	0	0.0%
Income tax	5,166,244	0	0.0%	0	0.0%
Real Estate registration fees	1,129,078	0	0.0%	0	0.0%
Goods & services taxes	513,054	0	0.0%	0	0.0%
Stamp fees	467,563	0	0.0%	0	0.0%
Built property tax	231,086	0	0.0%	0	0.0%
Inheritance tax	301,301	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	########	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	2,182,528	0	0.0%	0	0.0%
Administrative fees and charges	640,991	0	0.0%	0	0.0%
Other non-tax revenues	362,208	0	0.0%	0	0.0%
Total non-tax revenues	3,185,727	0	0.0%	0	0.0%
Other treasury revenues	1,281,911	0	0.0%	0	0.0%
Total Revenues	########	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 11 months period