

# Citizen Budget 2026

This brochure summarizes the figures of the 2026 Budget Law, as published in the Official Gazette

The Budget Law of 2026 is available on the Ministry of Finance's website: <https://www.finance.gov.lb/en-us/Finance/BI/ABDP/>



معهد باسل فلهيخان  
المالي والاقتصادي  
Institut des Finances Basil Fuleihan



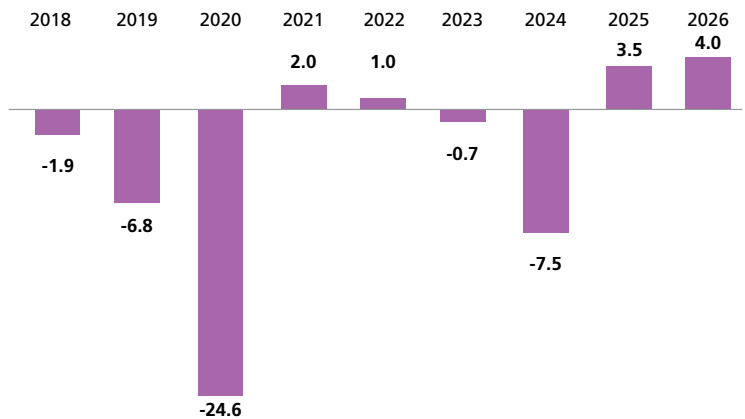
## About the "Citizen Budget"

- It is a simplified version of the budget law.
- It promotes transparency by enabling all citizens to understand and analyze expenditure and revenue figures, deficit estimates, and to understand decisions and measures that affect their daily lives.
- It allows citizens to track developments in public finance away from speculation.
- It supports public participation and engagement and empowers citizens to assess government performance through accountability and evidence-based oversight.

## Macroeconomic Indicators

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 - Percentage (%)

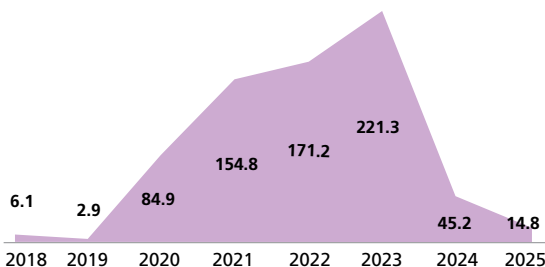


Remark: Figures for 2025 and 2026 are based on World Bank estimates.

Source: - International Monetary Fund, World Economic Outlook Database

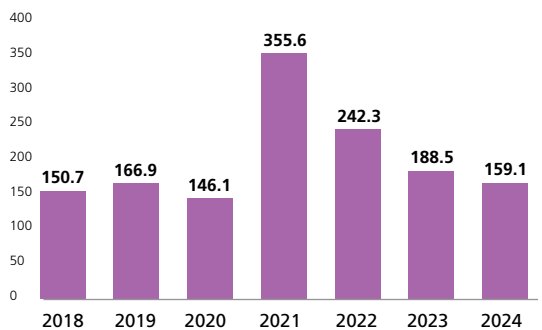
- World Bank (2026), Lebanon: Economic Rebound Marks Cautious Recovery amidst Progress on Reforms

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



Source: Consumer Price Index issued by the Central Administration of Statistics.

## General government net debt Percentage of GDP (%)



Source: International Monetary Fund, World Economic Outlook Database.

## What you need to know about the 2026 Budget

- On 29 January 2026, Parliament approved the 2026 Budget Law following three days of general parliamentary discussions within the constitutional timeframe and in line with established procedures, helping to improve fiscal planning and reduce reliance on the provisional "one-twelfth rule" for public spending.
- The total budget amounts to LBP 538,415 billion (around USD 6 billion), representing an increase of about 21% compared to the 2025 Budget, reflecting an anticipated rise in both revenues and expenditures in the coming year.
- The figures indicate that roughly 82% of total revenues are tax-based, while the largest share of expenditures is allocated to wages and salaries, social services, and operational costs.
- Key amendments requested by the Parliamentary Finance and Budget Committee included the removal of a number of new tax measures, an increased allocations to public health, education, the Lebanese Army, and Civil Defense, as well as additional environmental allocations.
- The 2026 Budget comes amid an ongoing economic crisis and a volatile security environment, with a limited economic growth by around 4%, prioritizing improved revenue collection and efforts to combat tax evasion.

**Total Revenues**  
**538,415**  
billion LBP

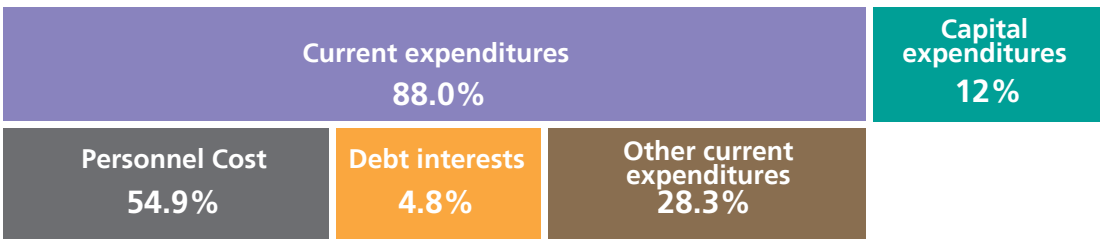


**Total Expenditures**  
**538,415**  
billion LBP

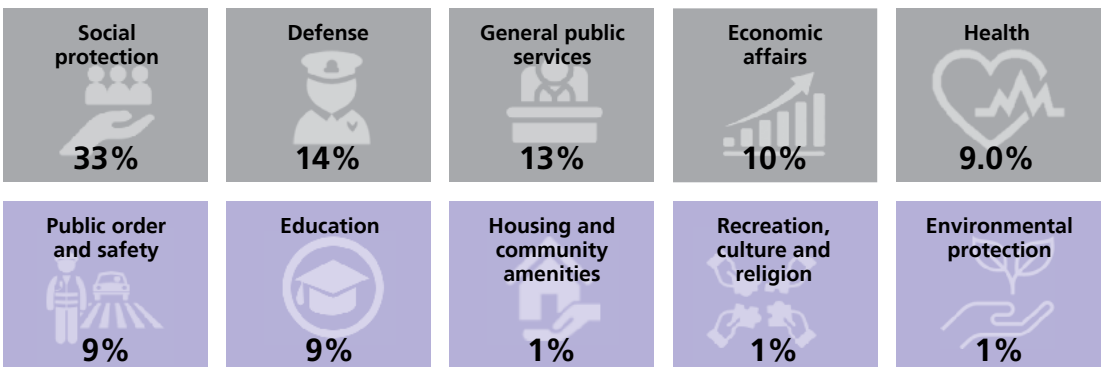
- The approved budget estimates indicate a calculated deficit of 0%.
- This deficit does not account for treasury advances or the balance of other treasury revenues and expenditures.
- The Ministry of Finance announced in late February 2025 that no treasury advances would be authorized as of 2025.

## Estimated Expenditures for 2026

### Budget expenditures according to the economic classification



### Budget expenditures distributed by main functions (functional classification)



## Estimated Revenues for 2026

Tax revenues

82%

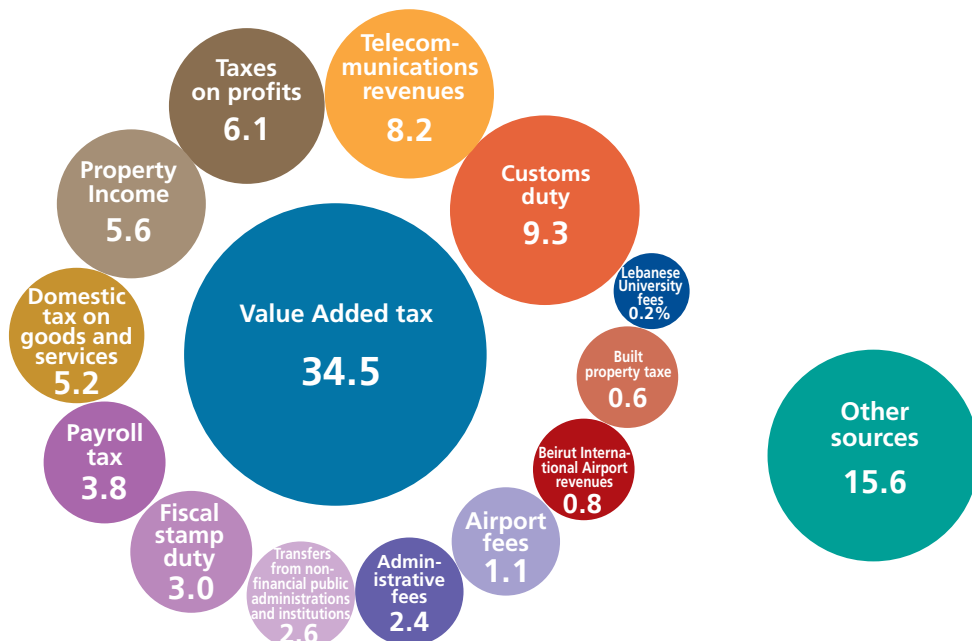
Non-tax revenues

18%

439,613 billions LBP

98,802 billions LBP

### Main sources of estimated revenues – Percentage of total [%]



## Some of the measures included in the 2026 Budget



### Fees

- A fee of USD 50 is imposed on the entry of foreign trucks into Lebanon, including empty truck in transit, loaded truck in transit, and permit for the transport of goods. Trucks returning to countries that exempt Lebanese trucks from similar fees are exempt from these charges. [Article 23](#)
- All taxpayers issuing invoices and receipts are required to pay the fixed fiscal stamp fee monthly and submit an electronic declaration within 15 days following the end of each month, replacing previous procedures. Those using stamping machines licensed by the Ministry of Finance are exempt from this procedure. [Article 35](#)
- Fees for administrative transactions carried out by the General Directorate of General Security have been increased. The fee for issuing or renewing a Lebanese passport (regular procedure) has been set at LBP 6,000,000 for 5 years and LBP 10,000,000 for 10 years. [Article 36](#)
- Fees related to maritime navigation, ports, and yachts have been revised. For example, the annual fees for motorized leisure yachts now range between LBP 2.5 million and LBP 22 million, depending on engine power. [Article 39](#)
- The quarry investment license fee has been set at LBP 2,300,000,000, in addition to LBP 75,000 per cubic meter extracted, while the fee for a small crusher investment license has been set at LBP 34,500,000, effective from 2024. [Article 44](#)
- Property owners are responsible for the costs of surveying and registering their properties, in exchange for a fixed fee ranging between LBP 9,000,000 and LBP 60,000,000, depending on the property area. [Article 49](#)



## Taxes

- Customs collect 1.5% of the value of imported goods from any taxpayer who has not submitted income tax or VAT declarations during the previous 3 years, as an advance payment on account of tax. The amount paid will later be deducted from the tax due while penalties remain applicable. [Article 27](#)
- The ceiling on the value of fixed assets owned by a newly established enterprise in Lebanon and allocated to the production of new goods and materials was increased to a minimum of LBP 23 billion. [Article 28](#)
- Profits resulting from transactions carried out through the Sayrafa platform and exceeding USD 100,000 are subject to an additional exceptional tax of 17%. This excludes differences related to salaries and wages. [Article 52](#)



## Fines

- Financial penalties are imposed in cases of late submission of declarations or submission of incorrect information. These penalties are multiplied in case of repeated violations. [Article 18](#)
- The fine is increased to LBP 1,000,000 for delay in registering a birth beyond 30 days or a marriage beyond one month from the date of the event. The husband is also required to submit the divorce or annulment of marriage document to the Civil Status Department in accordance with legal procedures. [Article 21](#)
- The fine is increased to LBP 180,000,000 in cases of illegal transport of passengers (e.g., without a passport, lacking a visa ...). [Article 38](#)
- An exceptional 85% reduction is granted on penalties owed to public entities, provided that payment is made within three months from the publication of the law and the reduced penalty is not less than LBP 200,000 or USD 5. This excludes maritime and riverine properties violations and those subject to special settlement provisions. [Article 43](#)



## Extension of deadlines

- An additional three-month period is granted for the revaluation of inventory (for 2023 and 2024) and fixed assets, and the deadline for the Ministry of Finance to review requests is extended until 31/12/2030. [Article 40](#)
- Beneficiaries of VAT refunds are granted a 2-month period to submit refund requests for the year 2024. [Article 41](#)
- The deadline for the settlement of construction violations committed between 13/09/1971 and 31/12/2018 is extended by one year. [Article 50](#)
- The deadline of submission of periodic VAT returns is extended to one month instead of 20 days. [Article 51](#)



## Exemptions

- Certain travelers are exempt from entry and exit fees at land borders, including individuals visiting Lebanon upon official invitation, children under two years of age, counselors, heads of diplomatic missions, and other. [Articles 19 and 20](#)
- Vehicles intended for persons with disabilities are exempt from fees and taxes, subject to specific conditions. [Article 33](#)
- Customs duties and taxes are reduced or exempted for non-polluting cars and vehicles whether electric or hybrid, subject to specific conditions. [Article 53](#)



## Other procedures

- The Council of Ministers is granted the authority to legislate in the customs matters until 31/12/2028. [Article 55](#)

Published in partnership with Financially Wise and UNICEF under the project "Enhancing Budget Transparency, Accountability and Inclusiveness in Lebanon".

For more information about the Budget Law:

- Citizen Budget Guide: <https://bit.ly/4t3nt4G>
- 2026 Budget Law: <https://www.finance.gov.lb/en-us/Finance/BI/ABDP/>

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512, Corniche El-Nahr  
P.O.Box: 16-5870 Beirut, Lebanon  
Tel: +961 1 425 146/9  
[institute@iof.gov.lb](mailto:institute@iof.gov.lb)  
[institutdesfinances.gov.lb](http://institutdesfinances.gov.lb)

IOFLebanon  
 IOFLebanon  
 IOFLebanon  
 InstituteOfFinance  
 Institut des Finances Basil Fuleihan