



INGRESOS NETOS AL FONDO GENERAL - GENERAL FUND NET REVENUES

Año Fiscal 2018 - 2019 - Fiscal Year 2018 - 2019

(en Miles de Dolares - in Thousand of Dollars)

Abril / April



Conceptos	Abril April		Julio a Abril July to April		Items
	2017-18 ^p	2018-19 ^p	2017-18 ^p	2018-19 ^p	
Ingreso Bruto al Fondo General	1,481,074	1,793,368	7,667,299	9,733,220	Gross General Fund Revenues
Reserva para Reintegro	(38,000)	(29,500)	(398,000)	(421,000)	Reserve for Refund
Ingreso Neto al Fondo General	1,443,074	1,763,868	7,269,299	9,312,220	General Fund Net Revenues
De Fuentes Estatales	1,439,027	1,723,646	7,095,157	9,111,210	From Internal Sources
Contributivos	1,429,022	1,669,810	6,987,457	8,889,968	Tax Revenues
Contribución a la Propiedad	399	321	3,222	4,465	Property Taxes
Contribución/Ingresos, Total	903,159	1,135,670	3,570,448	4,479,020	Income Taxes, Total
Individuos	353,478	432,201	1,646,868	1,853,989	Individual
Corporaciones	482,599	647,934	1,419,114	2,072,190	Corporations
Sociedades	259	0	1,299	254	Partnerships
Retenida a No Residentes	61,991	40,689	469,902	517,859	Non-Resident Withholdings
Intereses	659	2,089	4,500	4,454	Interest
Impuestos/Dividendos	4,173	12,757	28,765	30,274	Tax on Dividends
Contribución/Herencias y Donaciones	65	15	821	615	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	225,287	216,514	1,173,794	1,846,954	Sales and Use Tax
Arbitrios, Gran Total	297,888	315,129	2,223,627	2,543,056	Excise Taxes, Total
Bebidas Alcohólicas, Total	25,259	20,575	216,253	226,482	Alcoholic Beverages, Total
Espíritus Destilados	5,183	3,999	37,738	41,464	Distilled Spirits
Cerveza	18,022	14,310	161,485	166,539	Beer
Otras bebidas	2,054	2,266	17,030	18,479	Other Beverages
Arbitrios Generales, Total	272,629	294,554	2,007,374	2,316,574	General Taxes, Total
Foráneas (Ley 154)	180,332	207,728	1,472,798	1,627,281	Foreign (Act. 154)
Productos del Tabaco	16,407	6,439	131,946	86,201	Tobacco Products
Productos del Petróleo	269	356	2,122	4,101	Petroleum Products
Vehículos de Motor	40,969	43,620	307,261	442,686	Motor Vehicles
Carreras de Caballos	595	556	3,467	5,291	Horses Races
Primas de Seguros	31,985	14,644	60,041	67,209	Insurance Premiums
Cemento	76	47	568	653	Cement
Tragamonedas	1,500	1,679	15,426	18,450	Slot Machines
Otros Arbitrios	496	19,485	13,745	64,702	Others Excise Tax
Licencias	2,224	2,161	15,545	15,858	Licenses
Vehículos de Motor	353	279	1,803	1,917	Motor Vehicles
Bebidas Alcohólicas y Otras	1,871	1,882	13,742	13,941	Alcoholic Beverage and Others
No Contributivos	10,005	53,836	107,700	221,242	Non-Tax Revenues
Lotería Tradicional	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	34,642	23,722	64,582	Electronic Lottery
Rentas Misceláneas	10,005	19,194	83,978	156,660	Miscellaneous, Total
Multas y Penalidades	959	3,325	8,005	47,274	Penalties and Fees
Reg. y Cert. de Documentos	4,532	9,629	36,543	57,832	Permits Fee and Penalties
Otros	4,514	6,240	39,430	51,554	Others
De Otras Fuentes	4,047	40,222	174,142	201,010	From External Sources
Arbitrios sobre Embarques de Ron	4,047	40,222	174,142	201,010	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

20 de mayo de 2019 / May 20, 2019



DEPARTAMENTO DE HACIENDA / TREASURY DEPARTMENT
 OFICINA DE ASUNTOS ECONÓMICOS Y FINANCIEROS / OFFICE OF ECONOMIC AND FINANCIAL AFFAIRS



Impuesto sobre Ventas y Uso (IVU) Estatal / States Sales and Use Tax (SUT)
Distribución de Recaudos Mensuales / Distribution of Monthly Collection
 Años Fiscales / Fiscal Years 2016-17 - 2017-18 - 2018-19
 (Miles de Dólares / In Thousands)

2018-19 p	Jul	Aug	Sep	Oct	Nov	Dec 2)	Jan	Feb 3)	Mar	Apr	May	Jun	
Total	238,961	238,711	222,012	229,221	238,729	225,829	261,198	235,072	212,875	227,622	-	-	2,330,230
COFINA	125,164	125,033	116,286	119,450	125,043	118,291	53,930	(368,227)	-	-			414,970
Fondo General	102,419	102,311	95,154	98,912	102,319	96,784	192,941	592,712	202,625	216,514			1,802,691
FAM	11,378	11,367	10,572	10,859	11,367	10,754	12,437	10,317	9,980	10,838			109,869
Fondo Cine	-	-	-	-	-	-	1,890	270	270	270			2,700
2017-18 p	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Total 1)	213,656	239,514	167,307	113,150	161,120	231,336	226,480	214,365	222,222	236,834	245,287	250,945	2,522,216
COFINA	111,910	125,453	87,632	59,266	81,541	117,351	116,968	52,953	-	-	-	-	753,074
Fondo General	91,572	102,656	71,708	48,496	71,897	103,035	98,727	149,045	211,371	225,287	233,337	238,671	1,645,802
FAM	10,174	11,405	7,967	5,388	7,682	10,950	10,784	10,207	10,581	11,277	11,680	12,004	120,099
Fondo Cine	-	-	-	-	-	-	-	2,160	270	270	270	270	3,240
2016-17 p	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Total	209,498	212,881	203,145	199,268	211,013	221,348	261,062	203,415	197,817	210,079	199,096	219,399	2,548,021
COFINA	119,707	121,640	116,077	113,862	120,417	126,478	5,927	-	-	-	-	-	724,108
Fondo General	89,791	91,241	87,068	85,406	90,596	94,870	180,966	193,459	188,218	199,825	189,842	208,799	1,700,081
FAM	-	-	-	-	-	-	72,279	9,686	9,329	9,984	8,984	10,330	120,592
Fondo Cine	-	-	-	-	-	-	1,890	270	270	270	270	270	3,240

Notes:

- Under current Act 84, the relative percentages of the SUT received by COFINA, the FAM, and the Commonwealth General Fund over the course of the fiscal year have not changed from the relative percentages allocated under prior Act 18. Only the timing of the transfers has changed. While SUT distributions for fiscal year 2017-18 have been consistent with Act 84, the Treasury Department's reporting of those distributions inadvertently continued the Act 18 regime. This disclosure modifies and corrects the prior disclosure dated January 25, 2018.
- On December 10, 2018, the Department of the Treasury began to collect certain taxes through SURI. Before that date, SURI was only used to collect the IVU. Due to a programming issue, approximately \$ 84.7 million of taxes not related to the IVU collected between December 10 and 14, 2018 were deposited in the IVU accounts and guarded by the trustee of the bonds issued by the Fund of the Preferential Interest Fund. , known as COFINA. The Government identified and addressed this issue on December 19, 2018. The Government recovered the funds corresponding to contributions not related to the SUT transferred to COFINA by the receipt of additional receipts corresponding to the SUT once COFINA received the corresponding amount of SUT for the year. fiscal 2019, what happened on January 3, 2019.
- Pursuant to COFINA's Third Amended Plan of Adjustment, on February 12 2019, \$368.2 million was transferred from the FY2019 BNYM Deposits (as defined in the Third Amended Plan of Adjustment) to the Commonwealth, reflecting the allocation under the compromise and settlement of the ownership of the Pledged Sales Tax as of the Compromise Date of July 1, 2018. In addition, the Government received \$44.2 million from FY2018 BNYM Deposits to cover transaction costs related to COFINA's Plan of Adjustment that are not included as revenues in this table.

Cifras redondeadas / Figures may not always add to the totals due to round off.

Persona responsable

Nombre:	Edwin Ríos /Jeanette Pérez	Puesto:	Secretario Auxiliar / Analista de Asuntos Económicos y Financieros
Dirección postal:	P.O. Box 9024140 San Juan, PR 00902-4140		
Dirección física:	Edif. Intendente Ramírez #10 Paseo Covadonga Piso 8, Oficina 809 San Juan		
Teléfono:	787-721-2020 x 2895; 2892	Fax:	787-721-0452
Correo electrónico:	Edwin.RiosR@hacienda.pr.gov; Jeanette.Perez@hacienda.pr.gov		

Fecha de publicación

24 de mayo de 2019

Fechas esperadas de publicación de próximos informes

(1) Mensual

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(2) envíe su solicitud por correo electrónico: err7089@hacienda.gobierno.pr; jpp2106@hacienda.gobierno.pr, (3) llame al (787) 721-2020 x 2891, (4) envíe su solicitud por fax al (787) 721-0452, (5) envíe su solicitud por correo a P.O. Box 9024140 San Juan, PR 00902-4140, o (6) visite el Departamento de Hacienda en el Edificio Intendente Ramírez #10 Paseo Covadonga Piso 8, Oficina 809 San Juan, PR, Lunes a Viernes de 8:00 a.m. a 4:00 p.m.
El informe está disponible en papel y en el siguiente formato electrónico: Excel, PDF y Papel.
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Fuentes de información

Las estadísticas presentadas en este informe provienen de los distintos registros contables de recaudos del Departamento de Hacienda.

Marco legal o administrativo

El artículo 5(a) de la Ley Núm. 230 del 23 de julio de 1974, según enmendada, conocida como Ley de Contabilidad del Gobierno de Puerto Rico dispone, que el Secretario preparará informes