



INGRESOS NETOS AL FONDO GENERAL - GENERAL FUND NET REVENUES

Año Fiscal 2021 - 2022 - Fiscal Year 2021 - 2022

(en Miles de Dolares - in Thousand of Dollars)

Abril / April



Conceptos	Abril		Julio a Abril		Proyección PF 01-27-22 ¹	Proyección Acum	Items
	2020-21	2021-22 ^p	2020-21p	2021-22 ^p			
Ingreso Bruto al Fondo General	1,175,646	2,047,178	9,495,584	11,004,449	1,616,951	10,050,210	Gross General Fund Revenues
Reserva para Reintegro	(64,000)	(79,800)	(598,000)	(741,100)	(79,700)	(741,000)	Reserve for Refund
Ingreso Neto al Fondo General	1,111,646	1,967,378	8,897,584	10,263,349	1,537,151	9,309,110	General Fund Net Revenues
De Fuentes Estatales	1,090,779	1,950,269	8,669,855	10,030,828	1,522,615	9,120,697	From Internal Sources
Contributivos	1,073,301	1,912,758	8,433,359	9,735,337	1,504,007	8,892,612	Tax Revenues
Contribución a la Propiedad	284	4	2,677	166	539	2,319	Property Taxes
Contribución/Ingresos, Total	444,977	1,309,754	3,921,335	5,213,824	973,140	4,576,179	Income Taxes, Total
Individuos	205,074	561,815	1,792,052	2,375,561	393,311	1,956,815	Individual
Corporaciones	100,662	591,224	1,422,579	1,994,864	459,447	1,845,017	Corporations
Sociedades	99,217	117,786	351,549	378,500	79,282	325,927	Partnerships
Retenida a No Residentes	36,450	35,357	303,291	409,279	23,195	381,873	Non-Resident Withholdings
Intereses	665	749	10,122	6,049	3,891	11,910	Interest
Impuestos/Dividendos	2,909	2,823	41,742	49,570	14,014	54,637	Tax on Dividends
Contribución/Herencias y Donaciones	66	117	486	715	19	540	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	259,453	265,783	1,956,539	2,133,742	234,039	1,971,665	Sales and Use Tax
Arbitrios, Gran Total	367,374	336,040	2,541,027	2,379,170	294,495	2,330,442	Excise Taxes, Total
Bebidas Alcohólicas, Total	23,472	19,291	217,982	233,564	21,104	232,118	Alcoholic Beverages, Total
Espíritus Destilados	4,076	3,291	35,136	42,989	3,811	43,142	Distilled Spirits
Cerveza	16,291	13,587	157,948	165,500	14,373	163,193	Beer
Otras bebidas	3,105	2,413	24,898	25,075	2,921	25,783	Other Beverages
Arbitrios Generales, Total	343,902	316,749	2,323,045	2,145,606	273,391	2,098,324	General Taxes, Total
Foráneas (Ley 154)	227,516	211,117	1,342,016	1,280,672	173,443	1,240,211	Foreign (Act. 154)
Productos del Tabaco	8,852	460	86,700	78,125	14,781	88,482	Tobacco Products
Productos del Petróleo	45	33	486	427	63	618	Petroleum Products
Vehículos de Motor	54,979	51,598	499,266	541,418	47,269	520,221	Motor Vehicles
Carreras de Caballos	679	611	4,996	5,577	296	4,490	Horses Races
Primas de Seguros	32,398	39,128	90,858	70,137	8,706	33,674	Insurance Premiums
Cemento	40	43	57	334	0	198	Cement
Tragamonedas	1,783	2,111	10,370	18,366	0	10,702	Slot Machines
Otros Arbitrios	17,610	11,648	288,296	150,550	28,832	199,728	Others Excise Tax
Licencias	1,147	1,060	11,295	7,720	1,776	11,466	Licenses
Vehículos de Motor	64	27	861	409	284	1,073	Motor Vehicles
Bebidas Alcohólicas y Otras ¹	1,083	1,033	10,434	7,311	1,492	10,393	Alcoholic Beverage and Others
No Contributivos	17,478	37,511	236,496	295,492	18,607	228,085	Non-Tax Revenues
Lotería Tradicional	0	0	20,893	0	0	-	Traditional Lottery
Lotería Electrónica	0	7,163	47,644	71,807	1,669	34,667	Electronic Lottery
Rentas Misceláneas	17,478	30,348	167,960	223,685	16,939	193,418	Miscellaneous, Total
Multas y Penalidades	2,888	3,309	20,905	25,385	1,885	21,588	Penalties and Fees
Reg. y Cert. de Documentos	10,951	9,394	63,195	85,253	4,175	66,951	Permits Fee and Penalties
Otros	3,639	17,644	83,859	113,047	10,879	104,878	Others
De Otras Fuentes	20,867	17,109	227,729	232,521	14,536	188,413	From External Sources
Arbitrios sobre Embarques de Ron	20,867	17,109	227,729	232,521	14,536	188,413	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary
15 de junio de 2022/ Jun 15, 2022



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



Impuesto sobre Ventas y Uso (IVU) Estatal / State Sales and Use Tax (SUT)
Distribución de Recaudos Mensuales / Distribution of Monthly Collections
Año Fiscal / Fiscal Year 2021-22
(Miles de Dólares / In Thousands)

2021-22 p	Julio/ July	Agosto August	Septiembre September	Octubre October	Noviembre November	Diciembre December	Enero January	Febrero February	Marzo March	Abril April	Mayo May	Junio June	Total
5.5% SUT ¹	144,092	145,149	134,135	132,282	135,554	151,403	155,001	124,557	128,356	142,208			1,392,738
4.5% SUT Surcharge	104,436	104,707	93,152	94,693	101,298	119,982	107,099	87,535	97,358	100,457			1,010,716
4% Services SUT	17,008	15,852	15,549	18,029	16,368	17,138	24,580	15,622	16,863	18,710			175,718
0.5% FAM SUT	13,237	13,197	12,198	12,029	12,334	13,765	14,118	11,328	11,670	12,928			126,804
1% Municipal SUT ²	2,028	1,977	1,748	1,774	6,151	2,495	1,795	1,310	1,305	1,623			22,205
Film Fund	-	-	-	-	-	-	-	-	-	-			-
Subtotal	280,801	280,882	256,782	258,806	271,704	304,783	302,592	240,353	255,553	275,925			2,728,182
Penalties, Interest and Others	1,974	1,798	1,907	2,221	3,092	2,443	2,726	2,628	4,023	4,408			27,221
Total SUT Collections	282,775	282,680	258,689	261,028	274,796	307,226	305,318	242,981	259,575	280,333			2,755,402
Unallocated SUT Collections:³													
Starting Balance ⁵	43,555	42,924	44,262	40,932	39,988	48,032	52,845	48,568	51,570	62,270			62,270
Net Increase (Decrease)	(631)	1,339	(3,330)	(944)	8,043	4,814	(4,277)	3,002	10,700	(71)			(71)
Ending Balance	42,924	44,262	40,932	39,988	48,032	52,845	48,568	51,570	62,270	62,199			62,199

272.133

15 de junio de 2022 / June 15, 2022

¹ The first funds of the 5.5% SUT collected each fiscal year, up to a specific amount each fiscal year, are owned by COFINA ("COFINA Revenues"). The collections derived from the 5.5% SUT, up to the COFINA Revenues for each fiscal year, are pledged to secure the bonds issued by COFINA. The amount for the fiscal year is \$ 472.7 million, after this amount the 5.5% of the SUT pass to the General Fund. The Cofina revenues of \$472,651 was completed on October, 2021.

² The Treasury Department receives certain Municipal SUT tax collections related to internet sales and imported goods, among other things. These amounts are then distributed to the Municipal Finance Corporation, which collects the Municipal SUT of 1%.

³ These amounts are reported as Unallocated SUT Collections until the corresponding tax return is filed, which contains the information required to allocate and determine the ownership of the various SUT collections. Amounts reported as Unallocated SUT Collections include (i) payments corresponding to large taxpayers' obligation to make SUT payments twice a month that are deposited in the SUT Collections Account but cannot be allocated until the corresponding tax return is filed on the 20th day of the following month or, in the case of the use and import return, the 10th day of the following month, (ii) overpayments, which are payments made by certain taxpayers in excess of their SUT obligation and where the taxpayer has not yet applied the resulting credit (the "Overpayments"), and (iii) payments made by taxpayers where the taxpayer has failed to file the tax return showing how the payment should be allocated. In the case of the Overpayments, these mostly result from certain large taxpayers that make SUT payments twice a month based on estimates that are in excess of their actual SUT obligation, in order to avoid the imposition of penalties by the Treasury Department.

⁴ The Treasury Department is awaiting the determination of the FOMB as to the source of collections for the Film Fund.

⁵ The Starting Balance belongs to Fiscal Year 2021-2022.