



INGRESOS NETOS AL FONDO GENERAL - GENERAL FUND NET REVENUES

Año Fiscal 2022 - 2023- Fiscal Year 2022 - 2023

(en Miles de Dolares - in Thousand of Dollars)

Noviembre / November



Conceptos	Noviembre		Julio a Noviembre		Proyección	Proyección Acum	Items
	November		July to November				
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	
Ingreso Bruto al Fondo General	829,839	906,394	4,398,809	4,462,749	790,841	4,104,411	Gross General Fund Revenues
Reserva para Reintegro	(71,700)	(88,650)	(366,500)	(451,250)	(88,650)	(451,250)	Reserve for Refund
Ingreso Neto al Fondo General	758,139	817,744	4,032,309	4,011,499	702,191	3,653,161	General Fund Net Revenues
De Fuentes Estatales	753,704	792,262	3,885,143	3,904,854	691,210	3,545,547	From Internal Sources
Contributivos	742,962	779,354	3,791,274	3,783,659	664,140	3,437,536	Tax Revenues
Contribución a la Propiedad	1	3	139	12	129	1,853	Property Taxes
Contribución/Ingresos, Total	342,074	337,250	1,887,040	2,021,770	257,364	1,646,917	Income Taxes, Total
Individuos	190,059	187,630	813,434	914,296	158,322	783,415	Individual
Corporaciones	109,623	82,922	744,009	772,039	65,368	629,425	Corporations
Sociedades	6,291	13,948	104,666	120,141	5,617	93,460	Partnerships
Retenida a No Residentes	32,819	49,494	205,088	198,538	21,745	116,388	Non-Resident Withholdings
Intereses	435	895	2,679	2,904	1,014	5,938	Interest
Impuestos/Dividendos	2,846	2,361	17,164	13,852	5,297	18,291	Tax on Dividends
Contribución/Herencias y Donaciones	58	76	289	484	24	263	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	256,311	258,974	810,644	772,999	233,596	755,500	Sales and Use Tax
Arbitrios, Gran Total	143,411	181,480	1,089,936	982,353	172,237	1,026,559	Excise Taxes, Total
Bebidas Alcohólicas, Total	21,634	25,086	118,853	122,340	21,993	109,316	Alcoholic Beverages, Total
Espíritus Destilados	3,653	10,282	22,112	27,010	4,036	17,885	Distilled Spirits
Cerveza	15,773	12,500	85,383	71,147	15,549	81,981	Beer
Otras bebidas	2,208	2,304	11,358	24,182	2,408	9,450	Other Beverages
Arbitrios Generales, Total	121,777	156,395	971,083	860,013	150,243	917,243	General Taxes, Total
Foráneas (Ley 154)	55,295	79,580	577,742	493,174	82,135	585,426	Foreign (Act. 154)
Productos del Tabaco	7,398	6,996	40,639	43,407	9,752	44,738	Tobacco Products
Productos del Petróleo	60	7,960	298	22,109	66	341	Petroleum Products
Vehículos de Motor	46,171	54,728	258,773	255,978	40,168	169,960	Motor Vehicles
Carreras de Caballos	374	190	2,646	2,802	438	1,979	Horses Races
Primas de Seguros	0	0	4,271	489	83	1,926	Insurance Premiums
Cemento	32	29	163	188	3	14	Cement
Tragamonedas	2,032	1,847	8,725	6,169	952	4,657	Slot Machines
Otros Arbitrios	10,416	5,064	77,825	35,698	16,645	108,202	Others Excise Tax
Licencias	1,107	1,570	3,226	6,041	790	6,443	Licenses
Vehículos de Motor	31	7	291	92	121	655	Motor Vehicles
Bebidas Alcohólicas y Otras	1,075	1,563	2,935	5,949	669	5,788	Alcoholic Beverage and Others
No Contributivos	10,742	12,908	93,869	121,196	27,071	108,012	Non-Tax Revenues
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	0	25,426	26,870	1,068	9,331	Electronic Lottery
Rentas Misceláneas	10,742	12,908	68,442	94,326	26,003	98,681	Miscellaneous, Total
Multas y Penalidades	2,264	4,883	10,561	23,052	2,402	11,364	Penalties and Fees
Reg. y Cert. de Documentos	2,653	7,678	39,000	43,103	4,114	29,232	Permits Fee and Penalties
Otros	5,825	347	18,881	28,171	19,488	58,084	Others
De Otras Fuentes	4,435	25,482	147,166	106,644	10,981	107,613	From External Sources
Arbitrios sobre Embarques de Ron	4,435	25,482	147,166	106,644	10,981	107,613	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

15 de diciembre de 2022/ December 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 2022-2023
(Miles de Dólares / In Thousands)

2022-23 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 AF 2023
5.5% SUT ¹	140,988	156,077	128,541	122,620	136,011								684,238
4.5% SUT Surcharge	96,340	102,179	91,353	88,620	103,054								481,545
4% Services SUT	19,038	17,726	17,908	18,419	18,202								91,293
0.5% FAM SUT	12,837	14,201	11,687	11,148	12,365								62,237
1% Municipal SUT ²	1,623	2,352	1,581	2,187	1,885								9,630
Film Fund	-	-	-	-	-								-
Subtotal	270,826	292,535	251,070	242,994	271,518								1,328,943
Penalties, Interest and Others	2,234	1,159	1,099	1,271	1,707								7,470
Total SUT Collections	273,060	293,694	252,169	244,265	273,224								1,336,412
Unallocated SUT Collections:³	-	-	-	-	-								-
Starting Balance	51,661	49,714	29,574	22,333	20,536								22,333
Net Increase (Decrease)	(1,946)	(20,141)	(7,241)	(1,797)	11,207								(1,797)
Ending Balance	49,714	29,574	22,333	20,536	31,744								20,536
Total (include Unallocated balance)	322,774	323,268	274,502	264,801	304,533								264,801
General Fund	117,612	121,064	110,359	164,979	258,974								772,988

2 de diciembre de 2022 / December 2, 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 \$472.651 million, after this amount the 5.5% of the SUT pass to the General Fund.

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.

² The Treasury Department is awaiting the determination of the FOMB as to the source of collections for the Film Fund.