



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)
 Enero / January



| Conceptos | Enero | | Julio a Enero | | Proyección PF 01-27-22 ¹ | Proyección Acum | Items |
|--|------------------|------------------|------------------|------------------|--|--------------------|------------------------------------|
| | January | | July to January | | | | |
| | 2021-22 | 2022-23 | 2021-22 | 2022-23 | | | |
| Ingreso Bruto al Fondo General | 1,071,497 | 1,215,493 | 6,786,176 | 7,186,079 | 895,022 | 6,197,406 | Gross General Fund Revenues |
| Reserva para Reintegro | (71,700) | (88,650) | (57,900) | (636,550) | (88,650) | (636,550) | Reserve for Refund |
| Ingreso Neto al Fondo General | 999,797 | 1,126,843 | 6,268,276 | 6,549,529 | 806,372 | 5,560,856 | General Fund Net Revenues |
| De Fuentes Estatales | 989,745 | 1,122,151 | 6,105,727 | 6,425,296 | 802,563 | 5,425,373 | From Internal Sources |
| Contributivos | 947,875 | 1,064,619 | 5,896,072 | 6,201,289 | 779,539 | 5,254,417 | Tax Revenues |
| Contribución a la Propiedad | 3 | 63,443 | 153 | 63,459 | 172 | 2,281 | Property Taxes |
| Contribución/Ingresos, Total | 467,413 | 495,050 | 3,027,579 | 3,391,045 | 383,513 | 2,642,025 | Income Taxes, Total |
| Individuos | 218,715 | 260,877 | 1,243,579 | 1,445,551 | 200,375 | 1,177,515 | Individual |
| Corporaciones | 154,154 | 147,519 | 1,221,971 | 1,386,948 | 124,334 | 1,041,718 | Corporations |
| Sociedades | 12,142 | 17,349 | 205,936 | 213,627 | 10,842 | 183,888 | Partnerships |
| Retenida a No Residentes | 67,559 | 53,321 | 314,857 | 304,011 | 40,797 | 195,365 | Non-Resident Withholdings |
| Intereses | 1,027 | 2,283 | 4,326 | 6,448 | 1,428 | 8,172 | Interest |
| Impuestos/Dividendos | 13,816 | 13,701 | 36,910 | 34,459 | 5,737 | 35,368 | Tax on Dividends |
| Contribución/Herencias y Donaciones | 77 | 69 | 449 | 622 | 18 | 315 | Inheritance and Gift Taxes |
| Impuesto sobre Ventas y Uso (IVU) | 289,406 | 341,534 | 1,391,016 | 1,406,908 | 244,088 | 1,255,555 | Sales and Use Tax |
| Arbitrios, Gran Total | 190,285 | 152,457 | 1,471,486 | 1,307,619 | 150,700 | 1,346,242 | Excise Taxes, Total |
| Bebidas Alcohólicas, Total | 18,470 | 24,490 | 171,023 | 170,252 | 25,880 | 163,730 | Alcoholic Beverages, Total |
| Espiritus Destilados | 3,501 | 3,228 | 32,179 | 32,853 | 7,039 | 29,653 | Distilled Spirits |
| Cerveza | 12,447 | 12,824 | 121,059 | 97,711 | 16,746 | 119,604 | Beer |
| Otras bebidas | 2,522 | 8,438 | 17,785 | 39,688 | 2,095 | 14,473 | Other Beverages |
| Arbitrios Generales, Total | 171,816 | 127,967 | 1,300,464 | 1,137,368 | 124,820 | 1,182,512 | General Taxes, Total |
| Foráneas (Ley 154) | 93,756 | 60,596 | 733,046 | 635,807 | 58,386 | 706,252 | Foreign (Act. 154) |
| Productos del Tabaco | 5,791 | 1,161 | 54,955 | 47,060 | 8,282 | 63,356 | Tobacco Products |
| Productos del Petróleo | 8 | 14,011 | 309 | 43,664 | 53 | 429 | Petroleum Products |
| Vehículos de Motor | 50,653 | 50,026 | 377,278 | 357,503 | 43,089 | 263,760 | Motor Vehicles |
| Carreras de Caballos | 762 | 516 | 3,783 | 3,466 | 545 | 3,123 | Horses Races |
| Primas de Seguros | 171 | 16 | 4,545 | 554 | 19 | 1,960 | Insurance Premiums |
| Cemento | 33 | 11 | 231 | 234 | 3 | 19 | Cement |
| Tragamonedas | 1,899 | 0 | 12,601 | 10,534 | 699 | 6,027 | Slot Machines |
| Otros Arbitrios | 18,744 | 1,630 | 113,716 | 38,546 | 13,745 | 137,587 | Others Excise Tax |
| Licencias | 691 | 12,066 | 5,389 | 31,636 | 1,049 | 7,997 | Licenses |
| Vehículos de Motor | 15 | 11,394 | 321 | 24,440 | 62 | 760 | Motor Vehicles |
| Bebidas Alcohólicas y Otras ¹ | 676 | 671 | 5,068 | 7,196 | 988 | 7,237 | Alcoholic Beverage and Others |
| No Contributivos | 41,870 | 57,532 | 209,655 | 224,006 | 23,024 | 170,956 | Non-Tax Revenues |
| Lotería Tradicional | 0 | 0 | 0 | 0 | 0 | - | Traditional Lottery |
| Lotería Electrónica | 34,208 | 32,109 | 64,643 | 58,979 | 2,071 | 19,260 | Electronic Lottery |
| Rentas Misceláneas | 7,662 | 25,423 | 145,012 | 165,027 | 20,953 | 151,696 | Miscellaneous, Total |
| Multas y Penalidades | 2,727 | 4,367 | 15,389 | 29,913 | 1,899 | 14,949 | Penalties and Fees |
| Reg. y Cert. de Documentos | 2,721 | 12,600 | 58,091 | 59,432 | 3,404 | 40,004 | Permits Fee and Penalties |
| Otros | 2,214 | 8,456 | 71,532 | 75,682 | 15,650 | 96,743 | Others |
| De Otras Fuentes | 10,052 | 4,692 | 162,549 | 124,233 | 3,809 | 135,484 | From External Sources |
| Arbitrios sobre Embarques de Ron | 10,052 | 4,692 | 162,549 | 124,233 | 3,809 | 135,484 | Excises on Off-Shore Shipment Rum |

p: preliminar / preliminary
 28 de febrero de 2023/ February 28, 2023

¹ A partir de enero de 2022, se considera la Nueva Proyección del Plan Fiscal certificado 01-27-22.

² En la partida de Licencias otras se ajustó por \$1,001. Esto por concepto del balance pendiente a pago del 'PP2021-24091', Ley 42-2017. Esto, de un total de \$4,504.



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 | 157,921 | 180,693 | | | | | | 1,022,852 |
| 4.5% SUT Surcharge | 96,340 | 102,179 | 91,353 | 88,620 | 103,054 | 113,899 | 128,974 | | | | | | 724,418 |
| 4% Services SUT | 19,038 | 17,726 | 17,908 | 18,419 | 18,202 | 18,228 | 29,661 | | | | | | 139,182 |
| 0.5% FAM SUT | 12,837 | 14,201 | 11,687 | 11,148 | 12,365 | 14,358 | 16,434 | | | | | | 93,029 |
| 1% Municipal SUT ² | 1,623 | 2,352 | 1,581 | 2,187 | 1,885 | 2,524 | 1,765 | | | | | | 13,919 |
| | | | | | | | | | | | | | - |
| Subtotal | 270,826 | 292,535 | 251,070 | 242,994 | 271,518 | 306,930 | 357,527 | | | | | | 1,993,400 |
| Penalties, Interest and Others | 2,234 | 1,159 | 1,099 | 1,271 | 1,707 | 2,333 | 2,206 | | | | | | 12,008 |
| Total SUT Collections | 273,060 | 293,694 | 252,169 | 244,265 | 273,224 | 309,262 | 359,733 | | | | | | 2,005,407 |
| | | | | | | | | | | | | | |
| Unallocated SUT Collections: ³ | | | | | | | | | | | | | |
| Starting Balance | 51,661 | 49,714 | 29,574 | 22,333 | 20,536 | 31,744 | 27,334 | | | | | | 27,334 |
| Net Increase (Decrease) | (1,946) | (20,141) | (7,241) | (1,797) | 11,207 | (4,410) | (7,074) | | | | | | (7,074) |
| Ending Balance | 49,714 | 29,574 | 22,333 | 20,536 | 31,744 | 27,334 | 20,259 | | | | | | 20,259 |
| Total (include Unallocated balance) | 322,774 | 323,268 | 274,502 | 264,801 | 304,968 | 336,596 | 379,992 | | | | | | 379,992 |
| General Fund | 117,612 | 121,064 | 110,359 | 164,979 | 258,974 | 292,380 | 341,534 | | | | | | 1,406,902 |

13 de febrero de 2023/February 13, 2023

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.