



INGRESOS NETOS AL FONDO GENERAL - GENERAL FUND NET REVENUES

Año Fiscal 2023 - 2024 - Fiscal Year 2023 - 2024

(en Miles de Dolares - in Thousand of Dollars)

Diciembre / December

Preliminar sin Conciliar



Conceptos	Diciembre		Julio a Diciembre		Proyección 2023-24	Proyección Acum 2023-24	Items
	December		July to December				
	2022-23	2023-2024	2022-23	2023-2024			
Ingreso Bruto al Fondo General	1,507,837	1,479,737	5,970,586	6,860,571	1,427,085	5,916,390	Gross General Fund Revenues
Reserva para Reintegro	(96,650)	(125,000)	(547,900)	(718,000)	(125,000)	(718,000)	Reserve for Refund
Ingreso Neto al Fondo General	1,411,187	1,354,737	5,422,686	6,142,571	1,302,085	5,198,390	General Fund Net Revenues
De Fuentes Estatales	1,398,290	1,350,247	5,303,145	6,002,957	1,283,675	5,067,956	From Internal Sources
Contributivos	1,353,012	1,266,143	5,136,670	5,743,256	1,245,512	4,912,302	Tax Revenues
Contribución a la Propiedad	4	23,805	16	71,992	187	1,049	Property Taxes
Contribución/Ingresos, Total	874,225	776,864	2,895,995	3,465,263	809,876	2,949,803	Income Taxes, Total
Individuos	270,378	174,416	1,184,674	1,180,083	211,961	1,049,856	Individual
Corporaciones	467,390	447,387	1,239,429	1,618,411	436,510	1,301,501	Corporations
Sociedades	76,137	55,842	196,278	156,175	78,134	201,425	Partnerships
Retenida a No Residentes	52,153	92,794	250,690	483,139	75,003	367,975	Non-Resident Withholdings
Intereses	1,260	1,052	4,165	4,304	529	4,436	Interest
Impuestos/Dividendos	6,907	5,373	20,759	23,150	7,739	24,610	Tax on Dividends
Contribución/Herencias y Donaciones	69	59	553	541	87	833	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	292,375	310,561	1,065,374	1,179,127	291,622	1,104,092	Sales and Use Tax
Arbitrios, Gran Total	172,809	142,140	1,155,162	958,228	125,483	766,306	Excise Taxes, Total
Bebidas Alcohólicas, Total	23,422	19,664	145,762	143,805	31,224	146,137	Alcoholic Beverages, Total
Espíritus Destilados	2,615	3,696	29,625	23,046	5,490	24,398	Distilled Spirits
Cerveza	13,740	10,891	84,887	85,820	23,102	108,691	Beer
Otras bebidas	7,067	5,077	31,250	34,939	2,632	13,048	Other Beverages
Arbitrios Generales, Total	149,387	122,476	1,009,400	814,423	94,259	620,169	General Taxes, Total
Foráneas (Ley 154)	82,037	7,280	575,211	68,285	4,536	39,216	Foreign (Act. 154)
Productos del Tabaco	2,491	5,160	45,898	33,489	7,711	46,713	Tobacco Products
Productos del Petróleo	7,544	41,969	29,653	289,829	30,303	260,993	Petroleum Products
Vehículos de Motor	51,499	63,410	307,477	368,650	45,186	226,572	Motor Vehicles
Carreras de Caballos	149	596	2,950	3,458	283	1,823	Horses Races
Primas de Seguros	49	41	538	1,057	6	123	Insurance Premiums
Cemento	35	46	223	540	19	190	Cement
Tragamonedas	4,366	0	10,534	25,033	2,104	9,503	Slot Machines
Otros Arbitrios	1,218	3,974	36,916	24,082	4,112	35,037	Others Excise Tax
Licencias	13,529	12,714	19,570	68,104	18,258	90,219	Licenses
Vehículos de Motor	12,953	11,739	13,045	61,939	15,927	77,388	Motor Vehicles
Bebidas Alcohólicas y Otras ¹	576	975	6,525	6,166	2,331	12,830	Alcoholic Beverage and Others
No Contributivos	45,279	84,104	166,474	259,701	38,163	155,654	Non-Tax Revenues
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	0	26,870	29,837	12,829	36,749	Electronic Lottery
Rentas Misceláneas	45,279	84,104	139,604	229,864	25,334	118,905	Miscellaneous, Total
Multas y Penalidades	2,495	0	25,547	24,268	13,150	49,232	Penalties and Fees
Reg. y Cert. de Documentos	3,729	33,766	46,832	86,270	9,234	58,677	Permits Fee and Penalties
Otros	39,055	50,338	67,226	119,326	2,950	10,996	Others
De Otras Fuentes	12,897	4,490	119,541	139,614	18,410	130,434	From External Sources
Arbitrios sobre Embarques de Ron	12,897	4,490	119,541	139,614	18,410	130,434	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

1 de febrero de 2024/ February 1, 2024



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 2023-2024
(Miles de Dólares / In Thousands)

2023-24 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	151,969	146,247	152,622	147,034	138,224	162,418	176,044	-	-	-	-	-	1,074,558
4.5% SUT Surcharge	106,015	103,444	106,721	107,230	99,619	124,309	124,479	-	-	-	-	-	771,817
4% Services SUT	22,877	20,689	22,665	22,004	21,255	21,720	33,508	-	-	-	-	-	164,718
0.5% FAM SUT	13,802	13,298	13,876	13,369	12,569	14,765	16,004	-	-	-	-	-	97,682
1% Municipal SUT ²	2,075	2,139	2,564	2,204	2,299	-	2,493	-	-	-	-	-	13,774
Subtotal	296,739	285,817	298,447	291,841	273,965	323,212	352,528	-	-	-	-	-	2,122,548
Penalties, Interest and Others	1,932	2,513	2,374	2,349	2,033	2,115	2,697	-	-	-	-	-	16,012
Total SUT Collections	298,670	288,330	300,821	294,191	275,998	325,327	355,224	-	-	-	-	-	2,138,562
Unallocated SUT Collections:³													
Starting Balance	42,890	39,262	43,542	41,157	46,148	52,661	57,819						57,819
Net Increase (Decrease)	(3,628)	4,280	(2,385)	4,991	6,513	5,158	(36)						(36)
Ending Balance	39,262	43,542	41,157	46,148	52,661	57,819	57,783						57,783
General Fund	130,824	126,647	131,760	218,203	261,130	310,562	336,728						1,515,853

14 de febrero de 2024/February 14, 2024

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 \$511.220 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.

⁴ The starting balance of the "Unallocated SUT Collection" payments reported in July is revised to \$42,198 thousand.