



**INGRESOS NETOS AL FONDO GENERAL - GENERAL FUND NET REVENUES**

Año Fiscal 2024 - 2025 - Fiscal Year 2024 - 2025

(en Miles de Dolares - in Thousand of Dollars)

Julio / July



Conceptos	Julio		Julio		Proyección Forecast		Items
	2023-2024	2024-2025	2023-2024	2024-2025	2024-2025	2024-2025	
<b>Ingreso Bruto al Fondo General</b>	<b>927,799</b>	<b>1,190,065</b>	<b>927,799</b>	<b>1,190,065</b>	<b>872,716</b>	<b>872,716</b>	<b>Gross General Fund Revenues</b>
Reserva para Reintegro	(117,000)	(141,860)	(117,000)	(141,860)	(141,860)	(141,860)	Reserve for Refund
<b>Ingreso Neto al Fondo General</b>	<b>810,799</b>	<b>1,048,205</b>	<b>810,799</b>	<b>1,048,205</b>	<b>730,856</b>	<b>730,856</b>	<b>General Fund Net Revenues</b>
<b>De Fuentes Estatales</b>	<b>788,185</b>	<b>1,018,675</b>	<b>788,185</b>	<b>1,018,675</b>	<b>719,959</b>	<b>719,959</b>	<b>From Internal Sources</b>
<b>Contributivos</b>	<b>746,883</b>	<b>972,552</b>	<b>746,883</b>	<b>972,552</b>	<b>709,084</b>	<b>709,084</b>	<b>Tax Revenues</b>
<b>Contribución a la Propiedad</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>Property Taxes</b>
<b>Contribución/Ingresos, Total</b>	<b>471,856</b>	<b>641,810</b>	<b>471,856</b>	<b>641,810</b>	<b>435,604</b>	<b>435,604</b>	<b>Income Taxes, Total</b>
Individuos	169,254	197,117	169,254	197,117	162,687	162,687	Individual
Corporaciones	224,629	351,435	224,629	351,435	216,382	216,382	Corporations
Sociedades	5,243	12,538	5,243	12,538	6,745	6,745	Partnerships
Retenida a No Residentes	70,098	75,900	70,098	75,900	47,124	47,124	Non-Resident Withholdings
Intereses	526	805	526	805	507	507	Interest
Impuestos/Dividendos	2,106	4,015	2,106	4,015	2,158	2,158	Tax on Dividends
<b>Contribución/Herencias y Donaciones</b>	<b>68</b>	<b>74</b>	<b>68</b>	<b>74</b>	<b>95</b>	<b>95</b>	<b>Inheritance and Gift Taxes</b>
<b>Impuesto sobre Ventas y Uso (IVU)</b>	<b>130,824</b>	<b>134,420</b>	<b>130,824</b>	<b>134,420</b>	<b>127,661</b>	<b>127,661</b>	<b>Sales and Use Tax</b>
<b>Arbitrios, Gran Total</b>	<b>133,990</b>	<b>183,384</b>	<b>133,990</b>	<b>183,384</b>	<b>140,984</b>	<b>140,984</b>	<b>Excise Taxes, Total</b>
<b>Bebidas Alcohólicas, Total</b>	<b>20,582</b>	<b>25,181</b>	<b>20,582</b>	<b>25,181</b>	<b>20,019</b>	<b>20,019</b>	<b>Alcoholic Beverages, Total</b>
Espíritus Destilados	3,281	3,550	3,281	3,550	3,645	3,645	Distilled Spirits
Cerveza	12,968	17,279	12,968	17,279	11,773	11,773	Beer
Otras bebidas	4,333	4,353	4,333	4,353	4,600	4,600	Other Beverages
<b>Arbitrios Generales, Total</b>	<b>113,408</b>	<b>158,202</b>	<b>113,408</b>	<b>158,202</b>	<b>120,965</b>	<b>120,965</b>	<b>General Taxes, Total</b>
Foráneas (Ley 154)	12,883	12,824	12,883	12,824	11,866	11,866	Foreign (Act. 154)
Productos del Tabaco	6,119	10,036	6,119	10,036	8,471	8,471	Tobacco Products
Productos del Petróleo	29,230	70,609	29,230	70,609	29,722	29,722	Petroleum Products
Vehículos de Motor	62,563	60,036	62,563	60,036	61,039	61,039	Motor Vehicles
Carreras de Caballos	268	433	268	433	434	434	Horses Races
Primas de Seguros	113	287	113	287	89	89	Insurance Premiums
Cemento	51	46	51	46	71	71	Cement
Tragamonedas	0	2,330	0	2,330	0	0	Slot Machines
Otros Arbitrios	2,182	1,602	2,182	1,602	9,273	9,273	Others Excise Tax
<b>Licencias</b>	<b>10,143</b>	<b>12,862</b>	<b>10,143</b>	<b>12,862</b>	<b>4,739</b>	<b>4,739</b>	<b>Licenses</b>
Vehículos de Motor	9,725	12,094	9,725	12,094	4,475	4,475	Motor Vehicles
Bebidas Alcohólicas y Otras <sup>1</sup>	419	768	419	768	264	264	Alcoholic Beverage and Others
<b>No Contributivos</b>	<b>41,303</b>	<b>46,123</b>	<b>41,303</b>	<b>46,123</b>	<b>10,875</b>	<b>10,875</b>	<b>Non-Tax Revenues</b>
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	0	0	0	0	0	Electronic Lottery
<b>Rentas Misceláneas</b>	<b>41,303</b>	<b>46,123</b>	<b>41,303</b>	<b>46,123</b>	<b>10,875</b>	<b>10,875</b>	<b>Miscellaneous, Total</b>
Multas y Penalidades	1,749	6,848	1,749	6,848	1,717	1,717	Penalties and Fees
Reg. y Cert. de Documentos	7,759	10,291	7,759	10,291	4,924	4,924	Permits Fee and Penalties
Otros	31,795	28,984	31,795	28,984	4,234	4,234	Others
<b>De Otras Fuentes</b>	<b>22,614</b>	<b>29,530</b>	<b>22,614</b>	<b>29,530</b>	<b>10,897</b>	<b>10,897</b>	<b>From External Sources</b>
Arbitrios sobre Embarques de Ron	22,614	29,530	22,614	29,530	10,897	10,897	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

6 de septiembre de 2023/September 6, 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 2024-2025**  
**(Miles de Dólares / In Thousands)**

2024-25 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 2025
5.5% SUT <sup>1</sup>	155,576												155,576
4.5% SUT Surcharge	109,982												109,982
4% Services SUT	21,095												21,095
0.5% FAM SUT	14,160												14,160
1% Municipal SUT <sup>2</sup>	2,833												2,833
<b>Subtotal</b>	<b>303,645</b>												<b>303,645</b>
Penalties, Interest and Others	3,343												3,343
<b>Total SUT Collections</b>	<b>306,988</b>												<b>306,988</b>
<b>Unallocated SUT Collections:<sup>3</sup></b>													
Starting Balance	33,715		-	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease)	7,951												
Ending Balance	41,666		-	-	-	-	-	-	-	-	-	-	-
<b>Total (include Unallocated balance)</b>	<b>348,654</b>												
General Fund	134,420												134,420

3 de septiembre de 2024/September 3, 2024

<sup>1</sup> 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 \$531.7 million, after this amount the 5.5% of the SUT pass to the General Fund.

<sup>2</sup> 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%.

<sup>3</sup> 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.

<sup>4</sup> The starting balance of the "Unallocated SUT Collection" payments reported in July is revised to \$33,715 thousand.