



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)
 Agosto / August



Conceptos	Agosto		Julio a Agosto		Proyección	Proyección Acum	Items
	2023-2024	2024-2025	2023-2024	2024-2025			
Ingreso Bruto al Fondo General	947,870	813,198	1,875,669	2,003,263	880,240	1,752,956	Gross General Fund Revenues
Reserva para Reintegro	(117,000)	(141,860)	(234,000)	(283,720)	(141,860)	(283,720)	Reserve for Refund
Ingreso Neto al Fondo General	830,870	671,338	1,641,669	1,719,543	738,380	1,469,236	General Fund Net Revenues
De Fuentes Estatales	798,569	640,544	1,586,754	1,659,219	705,100	1,425,059	From Internal Sources
Contributivos	768,203	623,875	1,515,085	1,596,427	688,284	1,397,368	Tax Revenues
Contribución a la Propiedad	3	1	3	3	2	4	Property Taxes
Contribución/Ingresos, Total	422,729	356,382	894,586	998,192	375,660	811,263	Income Taxes, Total
Individuos	191,887	182,032	361,141	379,149	182,662	345,349	Individual
Corporaciones	148,951	81,396	373,580	432,831	133,593	349,975	Corporations
Sociedades	6,891	7,221	12,134	19,760	10,188	16,933	Partnerships
Retenida a No Residentes	70,694	81,448	140,793	157,348	44,410	91,534	Non-Resident Withholdings
Intereses	566	820	1,092	1,626	583	1,090	Interest
Impuestos/Dividendos	3,741	3,464	5,846	7,480	4,225	6,382	Tax on Dividends
Contribución/Herencias y Donaciones	98	117	167	191	139	234	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU) ²	126,647	134,724	257,470	269,144	123,584	251,245	Sales and Use Tax
Arbitrios, Gran Total	206,775	120,989	340,766	304,373	183,425	324,409	Excise Taxes, Total
Bebidas Alcohólicas, Total	27,117	21,517	47,699	46,698	30,124	50,143	Alcoholic Beverages, Total
Espiritus Destilados	4,168	3,919	7,449	7,469	4,742	8,388	Distilled Spirits
Cerveza	17,844	13,479	30,812	30,758	19,962	31,736	Beer
Otras bebidas	5,105	4,118	9,438	8,471	5,420	10,020	Other Beverages
Arbitrios Generales, Total	179,658	99,472	293,067	257,674	153,300	274,266	General Taxes, Total
Foráneas (Ley 154)	12,239	8,415	25,121	21,239	11,273	23,138	Foreign (Act. 154)
Productos del Tabaco	11,822	4,921	17,940	14,956	5,646	14,117	Tobacco Products
Productos del Petróleo	61,274	28,495	90,505	99,104	42,813	72,535	Petroleum Products
Vehículos de Motor	65,371	49,380	127,934	109,416	68,112	129,151	Motor Vehicles
Carreras de Caballos	816	656	1,084	1,090	662	1,096	Horses Races
Primas de Seguros	700	197	813	483	1,577	1,665	Insurance Premiums
Cemento	167	47	217	93	127	199	Cement
Tragamonedas	25,033	2,359	25,033	4,690	14,770	14,770	Slot Machines
Otros Arbitrios	2,236	5,001	4,418	6,603	8,321	17,595	Others Excise Tax
Licencias	11,950	11,662	22,094	24,524	5,474	10,213	Licenses
Vehículos de Motor	10,380	10,471	20,105	22,565	4,774	9,249	Motor Vehicles
Bebidas Alcohólicas y Otras ¹	1,570	1,191	1,989	1,959	700	964	Alcoholic Beverage and Others
No Contributivos	30,366	16,668	71,669	62,792	16,816	27,691	Non-Tax Revenues
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	0	0	0	0	0	Electronic Lottery
Rentas Misceláneas	30,366	16,668	71,669	62,792	16,816	27,691	Miscellaneous, Total
Multas y Penalidades	7,501	2,269	9,250	9,117	5,333	7,050	Penalties and Fees
Reg. y Cert. de Documentos	10,177	7,580	17,936	17,871	7,070	11,994	Permits Fee and Penalties
Otros	12,688	6,819	44,483	35,804	4,414	8,648	Others
De Otras Fuentes	32,301	30,795	54,915	60,325	33,280	44,177	From External Sources
Arbitrios sobre Embarques de Ron	32,301	30,795	54,915	60,325	33,280	44,177	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary
 5 de octubre de 2023/ October 5, 2023



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 ¹	155,576	161,438											317,014
4.5% SUT Surcharge	109,982	112,460											222,442
4% Services SUT	21,095	20,868											41,963
0.5% FAM SUT	14,160	14,679											28,839
1% Municipal SUT ²	2,833	436											3,269
Subtotal	303,645	309,881											613,526
Penalties, Interest and Others	3,343	1,396											4,739
Total SUT Collections	306,988	311,277											618,265
Unallocated SUT Collections:³													
Starting Balance	33,715	41,666											-
Net Increase (Decrease)	7,951	92											-
Ending Balance	41,666	41,758											-
Total (include Unallocated balance)	348,654	353,035											
General Fund	134,420	134,724											269,144

3 de septiembre de 2024/September 3, 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 \$531.7 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 \$33,715 thousand.