



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)
 Septiembre / September



Conceptos	Septiembre		Julio a Septiembre		Proyección	Proyección Acum	Items
	2023-2024	2024-2025	2023-2024	2024-2025			
Ingreso Bruto al Fondo General	1,189,630	1,253,363	3,065,299	3,256,626	1,271,522	3,024,478	Gross General Fund Revenues
Reserva para Reintegro	(125,000)	(150,960)	(359,000)	(434,680)	(150,960)	(434,680)	Reserve for Refund
Ingreso Neto al Fondo General	1,064,630	1,102,403	2,706,299	2,821,946	1,120,562	2,589,798	General Fund Net Revenues
De Fuentes Estatales	1,041,280	1,072,329	2,628,034	2,731,547	1,094,286	2,519,346	From Internal Sources
Contributivos	1,033,320	1,054,417	2,548,406	2,650,844	1,085,980	2,483,348	Tax Revenues
Contribución a la Propiedad	2	1	5	4	6	10	Property Taxes
Contribución/Ingresos, Total	734,098	780,389	1,628,684	1,778,581	797,067	1,608,330	Income Taxes, Total
Individuos	189,637	182,492	550,778	561,640	187,535	532,884	Individual
Corporaciones	395,912	441,063	769,492	873,894	419,858	769,833	Corporations
Sociedades	55,057	50,286	67,191	70,046	65,716	82,648	Partnerships
Retenida a No Residentes	89,616	102,351	230,408	259,699	120,582	212,116	Non-Resident Withholdings
Intereses	682	786	1,774	2,412	610	1,701	Interest
Impuestos/Dividendos	3,194	3,410	9,040	10,890	2,765	9,148	Tax on Dividends
Contribución/Herencias y Donaciones	103	114	270	305	138	371	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	131,763	128,995	389,234	398,139	128,577	379,822	Sales and Use Tax
Arbitrios, Gran Total	158,539	135,167	499,304	439,539	155,819	480,228	Excise Taxes, Total
Bebidas Alcohólicas, Total	25,675	24,062	73,374	70,760	26,665	76,809	Alcoholic Beverages, Total
Espíritus Destilados	3,919	4,419	11,368	11,888	4,253	12,641	Distilled Spirits
Cerveza	15,510	17,460	46,322	48,218	15,781	47,516	Beer
Otras bebidas	6,246	2,184	15,684	10,654	6,631	16,651	Other Beverages
Arbitrios Generales, Total	132,864	111,105	425,930	368,779	129,153	403,419	General Taxes, Total
Foráneas (Ley 154)	17,892	8,355	43,014	29,594	16,480	39,618	Foreign (Act. 154)
Productos del Tabaco	0	167	17,940	15,123	5,310	19,428	Tobacco Products
Productos del Petróleo	52,180	45,445	142,684	144,549	41,832	114,367	Petroleum Products
Vehículos de Motor	57,190	49,535	185,124	158,950	58,990	188,141	Motor Vehicles
Carreras de Caballos	667	486	1,751	1,575	589	1,685	Horses Races
Primas de Seguros	70	70	884	553	203	1,868	Insurance Premiums
Cemento	131	48	348	141	104	302	Cement
Tragamonedas	0	2,162	25,033	6,851	1,709	16,479	Slot Machines
Otros Arbitrios	4,734	4,838	9,152	11,441	3,936	21,531	Others Excise Tax
Licencias	8,815	9,752	30,909	34,276	4,374	14,587	Licenses
Vehículos de Motor	8,815	9,716	28,920	32,281	4,054	13,303	Motor Vehicles
Bebidas Alcohólicas y Otras ¹	0	36	1,989	1,995	320	1,284	Alcoholic Beverage and Others
No Contributivos	7,960	17,912	79,629	80,703	8,306	35,997	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	7,960	17,912	79,629	80,703	8,306	35,997	Miscellaneous, Total
Multas y Penalidades	0	1,810	9,250	10,927	963	8,013	Penalties and Fees
Reg. y Cert. de Documentos	1,910	9,363	19,846	27,234	2,306	14,300	Permits Fee and Penalties
Otros	6,050	6,739	50,533	42,543	5,037	13,685	Others
De Otras Fuentes	23,349	30,074	78,264	90,399	26,276	70,453	From External Sources
Arbitrios sobre Embarques de Ron	23,349	30,074	78,264	90,399	26,276	70,453	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary
 26 de noviembre de 2024 / November 26, 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 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	149,853										466,866
4.5% SUT Surcharge	109,982	112,460	104,265										326,707
4% Services SUT	21,095	20,868	22,270										64,233
0.5% FAM SUT	14,160	14,679	13,623										42,462
1% Municipal SUT ²	2,833	436	2,510										5,778
Subtotal	303,645	309,881	292,520										906,047
Penalties, Interest and Others	3,343	1,396	2,459										7,198
Total SUT Collections	306,988	311,277	294,980										913,245
Unallocated SUT Collections:³													
Starting Balance	33,715	41,666	41,758										-
Net Increase (Decrease)	7,951	92	(2,439)										-
Ending Balance	41,666	41,758	39,319										-
Total (include Unallocated balance)	348,654	353,035	334,299										
General Fund	134,420	134,724	128,995										398,138

7 de octubre de 2024/ October 7, 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.