



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)

Enero / January



Conceptos	Enero		Julio a Enero		Proyección PF-04-03-2024	Proyección Acum	Items
	2023-24	2024-2025	2023-24	2024-2025			
Ingreso Bruto al Fondo General	1,242,513	1,274,452	8,046,384	8,310,300	1,256,962	7,938,043	Gross General Fund Revenues
Reserva para Reintegro	(88,650)	(117,000)	(749,950)	(935,540)	(117,000)	(885,820)	Reserve for Refund
Ingreso Neto al Fondo General	1,153,863	1,157,452	7,296,434	7,374,760	1,139,962	7,052,223	General Fund Net Revenues
De Fuentes Estatales	1,148,246	1,153,701	7,151,203	7,224,479	1,133,483	6,918,458	From Internal Sources
Contributivos	1,098,135	1,107,408	6,841,391	6,958,113	1,074,387	6,681,380	Tax Revenues
Contribución a la Propiedad	20,331	0	92,323	73,028	45,704	73,124	Property Taxes
Contribución/Ingresos, Total	558,113	594,531	4,023,376	4,190,983	526,611	3,974,010	Income Taxes, Total
Individuos	259,876	287,124	1,439,959	1,533,854	253,638	1,405,416	Individual
Corporaciones	157,630	163,092	1,776,042	1,769,889	143,937	1,771,047	Corporations
Sociedades	17,796	14,719	173,971	193,431	18,261	200,147	Partnerships
Retenida a No Residentes	102,651	115,296	585,790	650,516	92,759	553,197	Non-Resident Withholdings
Intereses	2,218	1,002	6,522	5,836	2,282	6,570	Interest
Impuestos/Dividendos	17,941	13,297	41,092	37,457	15,734	37,633	Tax on Dividends
Contribución/Herencias y Donaciones	184	245	725	827	152	821	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	336,728	348,281	1,515,855	1,550,022	328,586	1,479,201	Sales and Use Tax
Arbitrios, Gran Total	170,272	151,090	1,128,500	1,060,051	158,667	1,095,474	Excise Taxes, Total
Bebidas Alcohólicas, Total	25,481	23,866	169,286	170,153	25,501	179,199	Alcoholic Beverages, Total
Espiritus Destilados	5,143	4,468	28,189	35,586	4,414	31,823	Distilled Spirits
Cerveza	13,372	14,386	99,192	101,437	13,691	102,887	Beer
Otras bebidas	6,966	5,012	41,905	33,130	7,396	44,489	Other Beverages
Arbitrios Generales, Total	144,791	127,224	959,214	889,898	133,166	916,274	General Taxes, Total
Foráneas (Ley 154)	10,310	5,843	78,594	62,088	9,496	72,389	Foreign (Act. 154)
Productos del Tabaco	3,958	5,744	37,448	52,153	3,097	42,010	Tobacco Products
Productos del Petróleo	60,439	50,193	350,268	333,633	49,764	288,861	Petroleum Products
Vehículos de Motor	62,374	57,555	431,024	394,444	62,567	439,216	Motor Vehicles
Carreras de Caballos	592	544	4,050	3,582	619	3,507	Horses Races
Primas de Seguros	466	61	1,522	827	235	2,405	Insurance Premiums
Cemento	28	51	568	377	24	499	Cement
Tragamonedas	0	2,287	25,033	15,717	2,767	28,896	Slot Machines
Otros Arbitrios	6,624	4,946	30,706	27,078	4,596	38,489	Others Excise Tax
Licencias	12,506	13,262	80,611	83,201	14,667	58,751	Licenses
Vehículos de Motor	11,602	12,184	73,541	76,666	13,931	52,181	Motor Vehicles
Bebidas Alcohólicas y Otras ¹	904	1,078	7,070	6,535	736	6,570	Alcoholic Beverage and Others
No Contributivos	50,111	46,292	309,812	266,366	59,096	237,078	Non-Tax Revenues
Lotería Tradicional	0	0	0	0	0	-	Traditional Lottery
Lotería Electrónica	29,583	25,307	59,421	55,149	41,758	77,899	Electronic Lottery
Rentas Misceláneas	20,528	20,985	250,391	211,217	17,338	159,179	Miscellaneous, Total
Multas y Penalidades	2,923	3,033	27,190	19,881	2,593	20,444	Penalties and Fees
Reg. y Cert. de Documentos	9,269	8,775	95,539	65,327	9,993	67,683	Permits Fee and Penalties
Otros	8,336	9,177	127,662	126,009	4,752	71,052	Others
De Otras Fuentes	5,618	3,751	145,232	150,281	6,479	133,766	From External Sources
Arbitrios sobre Embarques de Ron	5,618	3,751	145,232	150,281	6,479	133,766	Excises on Off-Shore Shipment Rum



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	152,058	152,656	158,798	183,949						1,114,327
4.5% SUT Surcharge	109,982	112,460	104,265	107,598	109,244	113,854	129,217						786,620
4% Services SUT	21,095	20,868	22,270	20,932	22,651	21,414	33,431						162,662
0.5% FAM SUT	14,160	14,679	13,623	13,817	13,886	14,438	16,723						101,326
1% Municipal SUT ²	2,833	436	805	2,954	2,968	2,946	3,247						16,189
Subtotal	303,645	309,881	290,816	297,359	301,405	311,450	366,567						2,181,124
Penalties, Interest and Others	3,343	1,397	2,459	4,027	2,178	2,995	1,684						18,083
Total SUT Collections	306,988	311,278	293,276	301,385	303,583	314,446	368,251						2,199,207
Unallocated SUT Collections:³													
Starting Balance	46,148	54,099	54,191	51,752	58,956	48,439	49,527						49,527
Net Increase (Decrease)	7,951	92	(2,439)	7,204	(10,517)	1,088	(247)						(247)
Ending Balance	54,099	54,191	51,752	58,956	48,439	49,527	49,280						49,280
Total (include Unallocated balance)	361,087	365,469	345,028	360,341	352,022	363,973	417,531						2,565,452
General Fund	134,420	134,725	128,995	219,813	286,729	297,062	348,281						1,550,023

11 de febrero de 2025/February 11, 2025

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.