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)
Junio/ June

Conceptos	Junio June 2023-24	Junio June 2024-2025	Julio a Junio July to June 2023-24	Julio a Junio July to June 2024-2025	Proyección PF-06-05-2024 2023-24	Proyección Acum 2024-2025	Items
Ingreso Bruto al Fondo General	**1,685,944**	**1,790,090**	**15,048,015**	**15,372,547**	**1,716,735**	**14,962,351**	**Gross General Fund Revenues**
Reserva para Reintegro	**(200,880)**	**(150,960)**	**(1,686,000)**	**(1,738,720)**	**(150,960)**	**(1,738,720)**	Reserve for Refund
Ingreso Neto al Fondo General	**1,485,063**	**1,639,130**	**13,362,015**	**13,633,827**	**1,565,775**	**13,223,631**	**General Fund Net Revenues**
De Fuentes Estatales	**1,463,165**	**1,616,692**	**13,150,479**	**13,411,584**	**1,547,629**	**13,018,330**	**From Internal Sources**
Contributivos	**1,421,865**	**1,533,729**	**12,642,098**	**12,948,334**	**1,483,455**	**12,580,939**	**Tax Revenues**
Contribución a la Propiedad	**1**	**23,760**	**161,356**	**138,785**	**3**	**122,829**	**Property Taxes**
Contribución/Ingresos, Total	**900,806**	**1,084,116**	**7,391,226**	**7,772,764**	**967,390**	**7,494,605**	**Income Taxes, Total**
Individuos	116,253	202,148	2,615,528	3,006,915	215,182	2,800,576	Individual
Corporaciones	654,490	736,114	3,349,668	3,269,956	637,422	3,323,486	Corporations
Sociedades	46,627	49,988	363,918	387,220	51,214	398,323	Partnerships
Retenida a No Residentes	75,017	92,201	984,967	1,040,944	55,860	897,735	Non-Resident Witholdings
Intereses	1,234	446	11,210	11,066	982	11,002	Interest
Impuestos/Dividendos	7,184	3,219	65,935	56,663	6,729	63,482	Tax on Dividends
Contribución/Herencias y Donaciones	**78**	**101**	**1,170**	**1,280**	**118**	**1,373**	**Inheritance and Gift Taxes**
Impuesto sobre Ventas y Uso (IVU)	**348,915**	**281,417**	**2,979,186**	**3,015,664**	**340,478**	**2,907,148**	**Sales and Use Tax**
Arbitrios, Gran Total	**161,323**	**132,799**	**1,973,932**	**1,880,590**	**161,518**	**1,930,799**	**Excise Taxes, Total**
Bebidas Alcohólicas, Total	***23,857***	***26,280***	***280,038***	***283,780***	***28,744***	***298,581***	***Alcoholic Beverages, Total***
Espíritus Destilados	5,157	8,395	51,008	66,686	5,624	55,329	Destilled Spirits
Cerveza	13,990	15,642	166,144	163,583	18,119	176,488	Beer
Otras bebidas	4,710	2,243	62,885	53,511	5,000	66,763	Other Beverages
Arbitrios Generales, Total	***137,466***	***106,519***	***1,693,895***	***1,596,810***	***132,774***	***1,632,219***	***General Taxes, Total***
Foráneas (Ley 154)	13,274	10,331	134,217	108,275	12,226	123,620	Foreign (Act. 154)
Productos del Tabaco	644	1,857	66,984	81,483	4,009	68,024	Tobacco Products
Productos del Petróleo	45,514	46,002	589,553	557,902	50,363	506,915	Petroleum Products
Vehículos de Motor	54,114	38,361	705,101	668,489	61,248	757,648	Motor Vehicles
Carreras de Caballos	463	489	7,116	6,230	324	6,205	Horses Races
Primas de Seguros	15,516	81	104,598	90,172	0	76,062	Insurance Premiums
Cemento	52	71	768	679	349	1,020	Cement
Tragamonedas	2,275	2,335	36,308	27,131	0	37,800	Slot Machines
Otros Arbitrios	5,615	6,993	49,250	56,448	4,255	54,924	Others Excise Tax
Licencias	**10,742**	**11,536**	**135,228**	**139,251**	**13,948**	**124,185**	**Licenses**
Vehículos de Motor	10,718	11,110	124,428	129,643	12,890	114,058	Motor Vehicles
Bebidas Alcohólicas y Otras [1]	24	426	10,800	9,609	1,057	10,126	Alcoholic Beverage and Others
No Contributivos	**41,301**	**82,963**	**508,380**	**463,250**	**64,173**	**437,392**	**Non-Tax Revenues**
Lotería Tradicional	0	20,629	25,729	20,629	0	22,633	Traditional Lottery
Lotería Electrónica	27,098	40,835	125,333	119,770	25,944	123,086	Electronic Lottery
Rentas Misceláneas	***14,203***	***21,499***	***357,319***	***322,851***	***38,229***	***291,673***	***Miscelaneous, Total***
Multas y Penalidades	2,385	3,521	42,296	46,171	1,765	31,650	Penalties and Fees
Reg. y Cert. de Documentos	11,818	11,862	155,829	125,618	9,363	123,574	Permits Fee and Penalties
Otros	0	6,116	159,194	151,062	27,101	136,449	Others
De Otras Fuentes	**21,898**	**22,437**	**211,536**	**222,243**	**18,147**	**205,301**	**From External Sources**
Arbitrios sobre Embarques de Ron	21,898	22,437	211,536	222,243	18,147	205,301	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary
12 de septiembre de 2025/ September 12, 2025
[1] Plan Fiscal certificado el 06-05-24

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	154,433	150,454	174,283	160,225	153,732	1,907,455
4.5% SUT Surcharge	109,982	112,460	104,265	107,598	109,244	113,854	129,217	107,101	107,574	120,437	112,446	104,415	1,338,592
4% Services SUT	21,095	20,868	22,270	20,932	22,651	21,414	33,431	21,052	21,052	23,479	21,263	20,808	270,315
0.5% FAM SUT	14,160	14,679	13,623	13,817	13,886	14,438	16,723	14,040	13,678	15,844	14,566	13,973	173,428
1% Municipal SUT [2]	2,833	436	805	2,954	2,968	2,946	3,247	3,196	2,861	3,474	3,614	2,213	31,546
Subtotal	303,645	309,881	290,816	297,359	301,405	311,450	366,567	299,822	295,618	337,518	312,114	295,141	3,721,336
Penalties, Interest and Others	3,343	1,397	2,459	4,027	2,178	2,995	1,684	2,000	2,901	3,396	2,129	2,462	30,970
Total SUT Collections	306,988	311,278	293,276	301,385	303,583	314,446	368,251	301,822	298,519	340,913	314,243	297,603	3,752,306
Unallocated SUT Collections:[3]													
Starting Balance	46,148	54,099	54,191	51,752	58,956	48,439	49,527	49,280	42,518	44,824	43,051	43,029	43,029
Net Increase (Decrease)	7,951	92	(2,439)	7,204	(10,517)	1,088	(247)	(6,762)	2,306	(1,774)	(22)	13,859	13,859
Ending Balance	54,099	54,191	51,752	58,956	48,439	49,527	49,280	42,518	44,824	43,051	43,029	56,887	56,887

12 de Septiembre de 2025/September 12, 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 $43,051 thousand.