



INGRESOS NETOS AL FONDO GENERAL - GENERAL FUND NET REVENUES

Año Fiscal 2021 - 2022 - Fiscal Year 2021 - 2022

(en Miles de Dolares - in Thousand of Dollars)

Marzo / March



Conceptos	Marzo		Julio a Marzo		Proyección PF-01-	Proyección Acum	Items
	2020-21	2021-22 ^p	2020-21 ^p	2021-22 ^p	27-22 ¹	2021-22 ²	
Ingreso Bruto al Fondo General	1,096,106	1,193,023	8,319,937	8,957,271	1,092,061	8,433,259	Gross General Fund Revenues
Reserva para Reintegro	(58,000)	(71,700)	(534,000)	(661,300)	(71,700)	(661,300)	Reserve for Refund
Ingreso Neto al Fondo General	1,038,106	1,121,323	7,785,937	8,295,971	1,020,361	7,771,959	General Fund Net Revenues
De Fuentes Estatales	998,124	1,091,820	7,579,075	8,080,559	1,007,932	7,598,082	From Internal Sources
Contributivos	938,254	1,075,006	7,360,058	7,822,578	996,179	7,388,604	Tax Revenues
Contribución a la Propiedad	341	3	2,393	161	551	1,780	Property Taxes
Contribución/Ingresos, Total	370,042	486,794	3,476,358	3,904,070	463,474	3,603,039	Income Taxes, Total
Individuos	224,289	288,244	1,586,978	1,813,747	210,091	1,563,505	Individual
Corporaciones	109,361	118,248	1,321,917	1,403,641	191,296	1,385,570	Corporations
Sociedades	13,035	46,661	252,332	260,714	18,527	246,645	Partnerships
Retenida a No Residentes	19,740	31,223	266,841	373,922	36,592	358,678	Non-Resident Withholdings
Intereses	552	428	9,457	5,299	1,491	8,019	Interest
Impuestos/Dividendos	3,064	1,989	38,833	46,747	5,478	40,622	Tax on Dividends
Contribución/Herencias y Donaciones	82	73	420	598	41	521	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	234,407	246,601	1,697,086	1,867,959	212,357	1,737,627	Sales and Use Tax
Arbitrios, Gran Total	332,142	341,505	2,173,653	2,043,130	317,861	2,035,947	Excise Taxes, Total
Bebidas Alcohólicas, Total	20,079	22,970	194,510	214,273	17,854	211,014	Alcoholic Beverages, Total
Espíritus Destilados	3,511	3,944	31,060	39,698	3,219	39,331	Distilled Spirits
Cerveza	14,216	16,418	141,657	151,913	12,400	148,820	Beer
Otras bebidas	2,352	2,608	21,793	22,662	2,235	22,863	Other Beverages
Arbitrios Generales, Total	312,063	318,535	1,979,143	1,828,857	300,007	1,824,933	General Taxes, Total
Foráneas (Ley 154)	181,173	198,761	1,114,500	1,069,555	184,223	1,066,768	Foreign (Act. 154)
Productos del Tabaco	12,050	12,398	77,848	77,665	9,409	73,701	Tobacco Products
Productos del Petróleo	28	5	441	394	140	555	Petroleum Products
Vehículos de Motor	52,811	61,257	444,287	489,820	53,230	472,952	Motor Vehicles
Carreras de Caballos	914	660	4,317	4,966	342	4,194	Horses Races
Primas de Seguros	39,320	25,925	58,460	31,009	20,395	24,968	Insurance Premiums
Cemento	0	33	18	291	0	198	Cement
Tragamonedas	0	1,856	8,587	16,254	0	10,702	Slot Machines
Otros Arbitrios	25,767	17,640	270,686	138,902	32,269	170,896	Others Excise Tax
Licencias	1,240	31	10,148	6,660	1,895	9,690	Licenses
Vehículos de Motor	75	31	797	382	208	789	Motor Vehicles
Bebidas Alcohólicas y Otras ¹	1,165	0	9,351	6,279	1,688	8,902	Alcoholic Beverage and Others
No Contributivos	59,869	16,814	219,018	257,981	11,753	209,478	Non-Tax Revenues
Lotería Tradicional	20,893	0	20,893	0	0	-	Traditional Lottery
Lotería Electrónica	26,826	0	47,644	64,643	1,347	32,998	Electronic Lottery
Rentas Misceláneas	12,151	16,814	150,481	193,337	10,405	176,479	Miscellaneous, Total
Multas y Penalidades	3,639	3,734	18,016	22,076	2,223	19,704	Penalties and Fees
Reg. y Cert. de Documentos	4,907	2,948	52,244	75,859	2,037	62,776	Permits Fee and Penalties
Otros	3,605	10,132	80,220	95,403	6,145	94,000	Others
De Otras Fuentes	39,983	29,503	206,862	215,412	12,429	173,877	From External Sources
Arbitrios sobre Embarques de Ron	39,983	29,503	206,862	215,412	12,429	173,877	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

3 de mayo de 2022/ May 3, 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 2021-22
(Miles de Dólares / In Thousands)

2021-22 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
5.5% SUT ¹	144,092	145,149	134,135	132,282	135,554	151,403	155,001	124,557	128,356				1,122,173
4.5% SUT Surcharge	104,436	104,707	93,152	94,693	101,298	119,982	107,099	87,535	97,358				812,901
4% Services SUT	17,008	15,852	15,549	18,029	16,368	17,138	24,580	15,622	16,863				140,145
0.5% FAM SUT	13,237	13,197	12,198	12,029	12,334	13,765	14,118	11,328	11,670				102,206
1% Municipal SUT ²	2,028	1,977	1,748	1,774	6,151	2,495	1,795	1,310	1,305				19,278
Film Fund	-	-	-	-	-	-	-	-	-				-
Subtotal	280,801	280,882	256,782	258,806	271,704	304,783	302,592	240,353	255,553	-	-	-	2,196,704
Penalties, Interest and Others	1,974	1,798	1,907	2,221	3,092	2,443	2,726	2,628	4,023				18,790
Total SUT Collections	282,775	282,680	258,689	261,028	274,796	307,226	305,318	242,981	259,575	-	-	-	2,215,494
Unallocated SUT Collections:³													
Starting Balance ⁵	43,555	42,924	44,262	40,932	39,988	48,032	52,845	48,568	51,570				51,570
Net Increase (Decrease)	(631)	1,339	(3,330)	(944)	8,043	4,814	(4,277)	3,002	10,700				10,700
Ending Balance	42,924	44,262	40,932	39,988	48,032	52,845	48,568	51,570	62,270	-	-	-	62,270
													246,601

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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 \$ 472.7 million, after this amount the 5.5% of the SUT pass to the General Fund. The Cofina revenues of \$472,651 was completed on October, 2021.

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 Treasury Department is awaiting the determination of the FOMB as to the source of collections for the Film Fund.

⁵ The Starting Balance belongs to Fiscal Year 2021-2022.