



**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)  
 Octubre / October



Conceptos	Octubre		Julio a Octubre		Proyección 2023-24	Proyección Acum 2024-2025	Items
	October		July to October				
	2023-24	2024-2025	2023-24	2024-2025			
<b>Ingreso Bruto al Fondo General</b>	<b>1,280,618</b>	<b>1,209,704</b>	<b>4,345,917</b>	<b>4,502,411</b>	<b>1,122,503</b>	<b>4,097,261</b>	<b>Gross General Fund Revenues</b>
Reserva para Reintegro	(117,000)	(141,860)	(476,000)	(576,540)	(141,860)	(526,820)	Reserve for Refund
<b>Ingreso Neto al Fondo General</b>	<b>1,163,618</b>	<b>1,067,844</b>	<b>3,869,917</b>	<b>3,925,871</b>	<b>980,643</b>	<b>3,570,441</b>	<b>General Fund Net Revenues</b>
<b>De Fuentes Estatales</b>	<b>1,135,783</b>	<b>1,040,648</b>	<b>3,763,818</b>	<b>3,808,277</b>	<b>950,388</b>	<b>3,469,734</b>	<b>From Internal Sources</b>
<b>Contributivos</b>	<b>1,065,009</b>	<b>990,350</b>	<b>3,613,415</b>	<b>3,677,270</b>	<b>887,043</b>	<b>3,370,391</b>	<b>Tax Revenues</b>
<b>Contribución a la Propiedad</b>	<b>48,181</b>	<b>50,303</b>	<b>48,186</b>	<b>50,306</b>	<b>18,341</b>	<b>18,351</b>	<b>Property Taxes</b>
<b>Contribución/Ingresos, Total</b>	<b>624,771</b>	<b>547,351</b>	<b>2,253,455</b>	<b>2,353,855</b>	<b>492,271</b>	<b>2,100,601</b>	<b>Income Taxes, Total</b>
Individuos	254,306	249,333	805,084	821,586	213,284	746,168	Individual
Corporaciones	253,952	173,461	1,023,444	1,064,665	195,511	965,344	Corporations
Sociedades	26,277	29,332	93,468	99,378	20,668	103,316	Partnerships
Retenida a No Residentes	84,802	90,815	315,211	350,513	58,808	270,923	Non-Resident Withholdings
Intereses	841	742	2,615	3,154	633	2,333	Interest
Impuestos/Dividendos	4,592	3,668	13,632	14,558	3,367	12,515	Tax on Dividends
<b>Contribución/Herencias y Donaciones</b>	<b>99</b>	<b>124</b>	<b>369</b>	<b>430</b>	<b>104</b>	<b>475</b>	<b>Inheritance and Gift Taxes</b>
<b>Impuesto sobre Ventas y Uso (IVU)</b>	<b>218,203</b>	<b>219,813</b>	<b>607,437</b>	<b>617,951</b>	<b>212,927</b>	<b>592,749</b>	<b>Sales and Use Tax</b>
<b>Arbitrios, Gran Total</b>	<b>162,225</b>	<b>160,664</b>	<b>661,530</b>	<b>608,289</b>	<b>156,882</b>	<b>637,110</b>	<b>Excise Taxes, Total</b>
<b>Bebidas Alcohólicas, Total</b>	<b>24,850</b>	<b>24,095</b>	<b>98,224</b>	<b>94,073</b>	<b>25,995</b>	<b>102,803</b>	<b>Alcoholic Beverages, Total</b>
Espíritus Destilados	4,198	5,688	15,566	20,778	4,221	16,862	Distilled Spirits
Cerveza	13,892	13,032	60,214	53,507	14,597	62,114	Beer
Otras bebidas	6,760	5,375	22,444	19,789	7,177	23,828	Other Beverages
<b>Arbitrios Generales, Total</b>	<b>137,375</b>	<b>136,569</b>	<b>563,306</b>	<b>514,216</b>	<b>130,888</b>	<b>534,307</b>	<b>General Taxes, Total</b>
Foráneas (Ley 154)	11,815	8,071	54,829	37,665	10,882	50,500	Foreign (Act. 154)
Productos del Tabaco	3,233	11,287	21,173	34,206	6,256	25,684	Tobacco Products
Productos del Petróleo	51,029	48,050	193,713	193,189	44,577	158,944	Petroleum Products
Vehículos de Motor	65,005	59,003	250,129	217,953	63,133	251,274	Motor Vehicles
Carreras de Caballos	562	529	2,313	2,104	677	2,362	Horses Races
Primas de Seguros	85	144	969	697	164	2,032	Insurance Premiums
Cemento	85	90	433	231	69	371	Cement
Tragamonedas	0	4,521	25,033	11,372	1,474	17,953	Slot Machines
Otros Arbitrios	5,562	4,875	14,714	16,798	3,656	25,187	Others Excise Tax
<b>Licencias</b>	<b>11,530</b>	<b>12,095</b>	<b>42,438</b>	<b>46,440</b>	<b>6,518</b>	<b>21,105</b>	<b>Licenses</b>
Vehículos de Motor	9,880	10,711	38,800	42,995	4,544	17,847	Motor Vehicles
Bebidas Alcohólicas y Otras <sup>1</sup>	1,650	1,384	3,639	3,444	1,974	3,258	Alcoholic Beverage and Others
<b>No Contributivos</b>	<b>70,774</b>	<b>50,297</b>	<b>150,403</b>	<b>131,007</b>	<b>63,345</b>	<b>99,343</b>	<b>Non-Tax Revenues</b>
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	29,837	29,842	29,837	29,842	32,827	32,827	Electronic Lottery
<b>Rentas Misceláneas</b>	<b>40,937</b>	<b>20,456</b>	<b>120,566</b>	<b>101,165</b>	<b>30,519</b>	<b>66,516</b>	<b>Miscellaneous, Total</b>
Multas y Penalidades	9,025	1,779	18,275	12,711	5,062	13,075	Penalties and Fees
Reg. y Cert. de Documentos	22,670	10,691	42,516	37,925	20,322	34,621	Permits Fee and Penalties
Otros	9,242	7,986	59,775	50,529	5,134	18,819	Others
<b>De Otras Fuentes</b>	<b>27,835</b>	<b>27,196</b>	<b>106,099</b>	<b>117,595</b>	<b>30,255</b>	<b>100,707</b>	<b>From External Sources</b>
Arbitrios sobre Embarques de Ron <sup>2</sup>	27,835	27,196	106,099	117,595	30,255	100,707	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary  
 18 de febrero de 2025/ February 18, 2025



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 <sup>1</sup>	155,576	161,438	149,853	152,058	152,656								771,580
4.5% SUT Surcharge	109,982	112,460	104,266	107,447	109,244								543,397
4% Services SUT	21,095	20,868	22,270	21,084	22,651								107,968
0.5% FAM SUT	14,160	14,679	13,623	13,817	13,886								70,165
1% Municipal SUT <sup>2</sup>	2,833	436	2,510	2,954	2,968								11,700
<b>Subtotal</b>	<b>303,645</b>	<b>309,881</b>	<b>292,520</b>	<b>297,359</b>	<b>301,405</b>								<b>1,504,810</b>
Penalties, Interest and Others	3,343	1,396	2,459	4,027	2,178								13,402
<b>Total SUT Collections</b>	<b>306,988</b>	<b>311,277</b>	<b>294,980</b>	<b>301,385</b>	<b>303,583</b>								<b>1,518,213</b>
<b>Unallocated SUT Collections:<sup>3</sup></b>													
Starting Balance	33,715	41,666	41,758	39,319	46,523	45,507	45,507	45,507	45,507	45,507	45,507	45,507	
Net Increase (Decrease)	7,951	92	(2,439)	7,204	(1,016)								
Ending Balance	41,666	41,758	39,319	46,523	45,507	45,507	45,507	45,507	45,507	45,507	45,507	45,507	
<b>Total (include Unallocated balance)</b>	<b>348,654</b>	<b>353,035</b>	<b>334,299</b>	<b>347,908</b>	<b>349,090</b>								
General Fund	134,420	134,724	128,995	219,813	286,729								904,679

3 de diciembre de 2024/ December 3, 2024

<sup>1</sup> 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.

<sup>2</sup> 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%.

<sup>3</sup> 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.

<sup>4</sup> The starting balance of the "Unallocated SUT Collection" payments reported in July is revised to \$33,715 thousand.