



**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)

Noviembre / November



Conceptos	Noviembre		Julio a Noviembre		Proyección		Items
	2023-24	2024-2025	2023-24	2024-2025	2023-24	2024-2025	
<b>Ingreso Bruto al Fondo General</b>	<b>1,006,567</b>	<b>1,005,762</b>	<b>5,352,483</b>	<b>5,508,173</b>	<b>964,901</b>	<b>5,062,162</b>	<b>Gross General Fund Revenues</b>
Reserva para Reintegro	(88,650)	(117,000)	(564,650)	(693,540)	(117,000)	(643,820)	Reserve for Refund
<b>Ingreso Neto al Fondo General</b>	<b>917,917</b>	<b>888,762</b>	<b>4,787,833</b>	<b>4,814,633</b>	<b>847,901</b>	<b>4,418,342</b>	<b>General Fund Net Revenues</b>
<b>De Fuentes Estatales</b>	<b>888,892</b>	<b>860,959</b>	<b>4,652,709</b>	<b>4,669,236</b>	<b>831,000</b>	<b>4,300,734</b>	<b>From Internal Sources</b>
<b>Contributivos</b>	<b>863,698</b>	<b>841,456</b>	<b>4,477,113</b>	<b>4,518,726</b>	<b>815,913</b>	<b>4,186,305</b>	<b>Tax Revenues</b>
<b>Contribución a la Propiedad</b>	<b>1</b>	<b>0</b>	<b>48,187</b>	<b>50,306</b>	<b>6</b>	<b>18,357</b>	<b>Property Taxes</b>
<b>Contribución/Ingresos, Total</b>	<b>434,944</b>	<b>388,275</b>	<b>2,688,399</b>	<b>2,742,130</b>	<b>393,160</b>	<b>2,493,760</b>	<b>Income Taxes, Total</b>
Individuos	200,583	200,204	1,005,667	1,021,790	189,102	935,270	Individual
Corporaciones	147,581	102,704	1,171,024	1,167,368	132,483	1,097,828	Corporations
Sociedades	6,865	6,962	100,333	106,340	10,609	113,925	Partnerships
Retenida a No Residentes	75,134	74,773	390,345	425,286	56,967	327,890	Non-Resident Withholdings
Intereses	637	797	3,252	3,951	780	3,113	Interest
Impuestos/Dividendos	4,145	2,836	17,777	17,394	3,219	15,734	Tax on Dividends
<b>Contribución/Herencias y Donaciones</b>	<b>114</b>	<b>72</b>	<b>482</b>	<b>502</b>	<b>115</b>	<b>591</b>	<b>Inheritance and Gift Taxes</b>
<b>Impuesto sobre Ventas y Uso (IVU)</b>	<b>261,129</b>	<b>286,729</b>	<b>868,566</b>	<b>904,680</b>	<b>254,815</b>	<b>847,564</b>	<b>Sales and Use Tax</b>
<b>Arbitrios, Gran Total</b>	<b>154,558</b>	<b>155,420</b>	<b>816,088</b>	<b>763,708</b>	<b>161,176</b>	<b>798,286</b>	<b>Excise Taxes, Total</b>
<b>Bebidas Alcohólicas, Total</b>	<b>25,917</b>	<b>26,422</b>	<b>124,141</b>	<b>120,495</b>	<b>29,340</b>	<b>132,144</b>	<b>Alcoholic Beverages, Total</b>
Espíritus Destilados	3,784	5,610	19,350	26,388	7,227	24,089	Distilled Spirits
Cerveza	14,715	17,665	74,929	71,172	14,238	76,351	Beer
Otras bebidas	7,418	3,147	29,862	22,935	7,875	31,704	Other Beverages
<b>Arbitrios Generales, Total</b>	<b>128,641</b>	<b>128,998</b>	<b>691,947</b>	<b>643,213</b>	<b>131,835</b>	<b>666,142</b>	<b>General Taxes, Total</b>
Foráneas (Ley 154)	6,176	10,858	61,005	48,523	5,688	56,188	Foreign (Act. 154)
Productos del Tabaco	7,156	6,277	28,329	40,484	6,961	32,645	Tobacco Products
Productos del Petróleo	54,148	53,535	247,860	246,724	48,119	207,063	Petroleum Products
Vehículos de Motor	55,111	56,742	305,240	274,695	61,396	312,670	Motor Vehicles
Carreras de Caballos	548	403	2,862	2,507	273	2,635	Horses Races
Primas de Seguros	47	56	1,015	753	44	2,075	Insurance Premiums
Cemento	61	59	494	290	56	427	Cement
Tragamonedas	0	0	25,033	11,372	3,484	21,437	Slot Machines
Otros Arbitrios	5,394	1,067	20,108	17,865	5,815	31,002	Others Excise Tax
<b>Licencias</b>	<b>12,952</b>	<b>10,960</b>	<b>55,391</b>	<b>57,399</b>	<b>6,642</b>	<b>27,747</b>	<b>Licenses</b>
Vehículos de Motor	11,401	9,901	50,200	52,896	5,231	23,078	Motor Vehicles
Bebidas Alcohólicas y Otras	1,552	1,059	5,191	4,503	1,412	4,670	Alcoholic Beverage and Others
<b>No Contributivos</b>	<b>25,194</b>	<b>19,503</b>	<b>175,597</b>	<b>150,510</b>	<b>15,086</b>	<b>114,429</b>	<b>Non-Tax Revenues</b>
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	0	29,837	29,842	0	32,827	Electronic Lottery
<b>Rentas Misceláneas</b>	<b>25,194</b>	<b>19,503</b>	<b>145,760</b>	<b>120,668</b>	<b>15,086</b>	<b>81,602</b>	<b>Miscellaneous, Total</b>
Multas y Penalidades	5,993	1,862	24,268	14,573	3,919	16,994	Penalties and Fees
Reg. y Cert. de Documentos	9,988	7,761	52,504	45,686	7,810	42,432	Permits Fee and Penalties
Otros	9,213	9,880	68,988	60,409	3,357	22,176	Others
<b>De Otras Fuentes</b>	<b>29,025</b>	<b>27,803</b>	<b>135,124</b>	<b>145,397</b>	<b>16,901</b>	<b>117,608</b>	<b>From External Sources</b>
Arbitrios sobre Embarques de Ron	29,025	27,803	135,124	145,397	16,901	117,608	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.