



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)
 Diciembre / December



Conceptos	Diciembre		Julio a Diciembre		Proyección 2023-24	Proyección Acum 2023-24	Items
	2022-23	2023-2024	2022-23	2023-2024			
Ingreso Bruto al Fondo General	1,451,387	1,527,675	6,803,871	7,035,848	1,618,919	6,681,082	Gross General Fund Revenues
Reserva para Reintegro	(96,650)	(125,000)	(661,300)	(818,540)	(125,000)	(768,820)	Reserve for Refund
Ingreso Neto al Fondo General	1,354,737	1,402,675	6,142,571	6,217,308	1,493,919	5,912,262	General Fund Net Revenues
De Fuentes Estatales	1,350,247	1,401,542	6,002,957	6,070,778	1,484,241	5,784,974	From Internal Sources
Contributivos	1,266,143	1,331,978	5,743,256	5,850,704	1,420,688	5,606,993	Tax Revenues
Contribución a la Propiedad	23,805	22,722	71,992	73,028	9,063	27,420	Property Taxes
Contribución/Ingresos, Total	776,864	854,322	3,465,263	3,596,453	953,638	3,447,398	Income Taxes, Total
Individuos	174,416	224,940	1,180,083	1,246,730	216,507	1,151,778	Individual
Corporaciones	447,387	439,428	1,618,411	1,606,797	529,282	1,627,110	Corporations
Sociedades	55,842	72,372	156,175	178,712	67,961	181,885	Partnerships
Retenida a No Residentes	92,794	109,933	483,139	535,219	132,548	460,438	Non-Resident Withholdings
Intereses	1,052	883	4,304	4,834	1,175	4,288	Interest
Impuestos/Dividendos	5,373	6,766	23,150	24,160	6,165	21,898	Tax on Dividends
Contribución/Herencias y Donaciones	59	81	541	582	79	669	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	310,561	297,061	1,179,127	1,201,741	303,051	1,150,615	Sales and Use Tax
Arbitrios, Gran Total	142,140	145,253	958,228	908,961	138,521	936,807	Excise Taxes, Total
Bebidas Alcohólicas, Total	19,664	25,792	143,805	146,287	21,555	153,699	Alcoholic Beverages, Total
Espíritus Destilados	3,696	4,730	23,046	31,118	3,321	27,409	Distilled Spirits
Cerveza	10,891	15,879	85,820	87,051	12,844	89,196	Beer
Otras bebidas	5,077	5,183	34,939	28,118	5,390	37,094	Other Beverages
Arbitrios Generales, Total	122,476	119,461	814,423	762,674	116,966	783,108	General Taxes, Total
Foráneas (Ley 154)	7,280	7,722	68,285	56,245	6,705	62,894	Foreign (Act. 154)
Productos del Tabaco	5,160	5,926	33,489	46,409	6,268	38,913	Tobacco Products
Productos del Petróleo	41,969	36,716	289,829	283,440	32,034	239,097	Petroleum Products
Vehículos de Motor	63,410	62,193	368,650	336,889	63,979	376,649	Motor Vehicles
Carreras de Caballos	596	531	3,458	3,038	254	2,889	Horses Races
Primas de Seguros	41	13	1,057	766	94	2,170	Insurance Premiums
Cemento	46	35	540	325	49	475	Cement
Tragamonedas	0	2,058	25,033	13,430	4,692	26,129	Slot Machines
Otros Arbitrios	3,974	4,268	24,082	22,132	2,890	33,893	Others Excise Tax
Licencias	12,714	12,539	68,104	69,938	16,337	44,084	Licenses
Vehículos de Motor	11,739	11,585	61,939	64,481	15,172	38,250	Motor Vehicles
Bebidas Alcohólicas y Otras ¹	975	954	6,166	5,457	1,165	5,834	Alcoholic Beverage and Others
No Contributivos	84,104	69,564	259,701	220,074	63,552	177,981	Non-Tax Revenues
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	0	29,837	29,842	3,314	36,141	Electronic Lottery
Rentas Misceláneas	84,104	69,564	229,864	190,232	60,238	141,840	Miscellaneous, Total
Multas y Penalidades	0	2,274	24,268	16,847	857	17,851	Penalties and Fees
Reg. y Cert. de Documentos	33,766	10,866	86,270	56,552	15,258	57,690	Permits Fee and Penalties
Otros	50,338	56,424	119,326	116,833	44,124	66,300	Others
De Otras Fuentes	4,490	1,133	139,614	146,530	9,679	127,287	From External Sources
Arbitrios sobre Embarques de Ron	4,490	1,133	139,614	146,530	9,679	127,287	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 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.