INGRESOS NETOS AL FONDO GENERAL - GENERAL FUND NET REVENUES

Año Fiscal 2025 - 2026- Fiscal Year 2025 - 2026

(en Miles de Dolares - in Thousand of Dollars)

Noviembre/ November

	Noviembre November		Julio - Noviembre Real Acumulado July - November		Proyección	Proyección Acum	
Conceptos	**2024-2025**	**2025-2026**	**2024-2025**	**2025-2026**	**2024-2025**	**2025-2026**	**Items**
Ingreso Bruto al Fondo General	**1,030,622**	**1,003,408**	**5,508,173**	**5,290,849**	**997,421**	**5,166,494**	**Gross General Fund Revenues**
Reserva para Reintegro	(141,860)	(153,111)	(693,540)	(775,713)	(153,111)	(775,713)	Reserve for Refund
Ingreso Neto al Fondo General	**888,762**	**850,297**	**4,814,633**	**4,515,137**	**844,310**	**4,390,781**	**General Fund Net Revenues**
De Fuentes Estatales	**860,959**	**825,758**	**4,669,236**	**4,373,472**	**812,824**	**4,251,908**	**From Internal Sources**
Contributivos	**841,456**	**788,320**	**4,518,726**	**4,210,861**	**800,355**	**4,131,596**	**Tax Revenues**
Contribución a la Propiedad	**0**	**0**	**50,306**	**46,296**	**0**	**43,184**	**Property Taxes**
Contribución/Ingresos, Total	**388,275**	**363,533**	**2,742,130**	**2,472,704**	**358,245**	**2,386,510**	**Income Taxes, Total**
Individuos	200,204	161,358	1,021,790	988,051	176,463	881,751	Individual
Corporaciones	102,704	114,442	1,167,368	922,033	99,010	1,015,087	Corporations
Sociedades	6,962	5,138	106,340	91,656	9,998	118,756	Partnerships
Retenida a No Residentes	74,773	81,182	425,286	461,741	68,966	351,469	Non-Resident Witholdings
Intereses	797	56	3,951	1,501	749	3,234	Interest
Impuestos/Dividendos	2,836	1,357	17,394	7,722	3,060	16,213	Tax on Dividends
Contribución/Herencias y Donaciones	**72**	**87**	**502**	**518**	**100**	**522**	**Inheritance and Gift Taxes**
Impuesto sobre Ventas y Uso (IVU)	**286,729**	**276,259**	**904,680**	**913,115**	**270,223**	**851,732**	**Sales and Use Tax**
Arbitrios, Gran Total	**155,420**	**142,778**	**763,708**	**727,240**	**162,486**	**803,072**	**Excise Taxes, Total**
Bebidas Alcohólicas, Total	***26,422***	***21,955***	***120,495***	***106,111***	***24,750***	***133,496***	***Alcoholic Beverages, Total***
Espíritus Destilados	5,610	7,389	26,388	33,684	5,231	25,572	Destilled Spirits
Cerveza	17,665	12,880	71,172	63,184	14,889	80,093	Beer
Otras bebidas	3,147	1,687	22,935	9,243	4,630	27,831	Other Beverages
Arbitrios Generales, Total	***128,998***	***120,822***	***643,213***	***621,129***	***137,736***	***669,576***	***General Taxes, Total***
Foráneas (Ley 154)	10,858	10,979	48,523	49,975	11,472	51,267	Foreign (Act. 154)
Productos del Tabaco	6,277	7,416	40,484	49,996	6,626	35,533	Tobacco Products
Productos del Petróleo	53,535	45,506	246,724	209,515	48,537	213,885	Petroleum Products
Vehículos de Motor	56,742	47,958	274,695	250,208	64,025	320,563	Motor Vehicles
Carreras de Caballos	403	363	2,507	2,477	346	2,494	Horses Races
Primas de Seguros	56	48	753	1,016	26	580	Insurance Premiums
Cemento	59	33	290	291	81	522	Cement
Tragamonedas	0	2,197	11,372	9,111	1,551	12,748	Slot Machines
Otros Arbitrios	1,067	6,322	17,865	48,541	5,073	31,984	Others Excise Tax
Licencias	**10,960**	**5,664**	**57,399**	**50,988**	**9,301**	**46,576**	**Licenses**
Vehículos de Motor	9,901	5,641	52,896	48,282	8,101	42,112	Motor Vehicles
Bebidas Alcohólicas y Otras [1]	1,059	23	4,503	2,706	1,200	4,465	Alcoholic Beverage and Others
No Contributivos	**19,503**	**37,438**	**150,510**	**162,610**	**12,469**	**120,311**	**Non-Tax Revenues**
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	0	29,842	33,142	0	27,995	Electronic Lottery
Rentas Misceláneas	***19,503***	***37,438***	***120,668***	***129,468***	***12,469***	***92,316***	***Miscelaneous, Total***
Multas y Penalidades	1,862	3,161	14,573	35,032	1,263	9,883	Penalties and Fees
Reg. y Cert. de Documentos	7,761	21,500	45,686	46,314	7,296	42,947	Permits Fee and Penalties
Otros	9,880	12,777	60,409	48,122	3,910	39,486	Others
De Otras Fuentes	**27,803**	**24,538**	**145,397**	**141,665**	**31,486**	**138,873**	**From External Sources**
Arbitrios sobre Embarques de Ron	27,803	24,538	145,397	141,665	31,486	138,873	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

30 de diciembre de 2025/ December 30, 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 2025-2026
(Miles de Dólares / In Thousands)

2025-26 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 2026
5.5% SUT [1]	150,830	166,425	174,281	149,943	138,599								780,078
4.5% SUT Surcharge	113,679	115,871	110,752	106,477	112,817								559,596
4% Services SUT	22,104	22,050	24,629	23,784	23,447								116,014
0.5% FAM SUT	13,718	15,169	15,886	13,652	12,628								71,053
1% Municipal SUT [2]	3,109	4,071	3,054	2,993	2,136								15,364
Subtotal	303,440	323,586	328,601	296,849	289,628								1,542,105
Penalties, Interest and Others	2,386	2,286	1,832	2,462	1,395								10,362
Total SUT Collections	305,826	325,873	330,434	299,311	291,023								1,552,466
Unallocated SUT Collections:													
Starting Balance [4]	56,887	85,528	74,922	58,665	71,417								58,665
Net Increase (Decrease)	28,641	(10,606)	(16,257)	12,752	23,796								12,752
Ending Balance	85,528	74,922	58,665	71,417	95,213								71,417
General Fund	138,169	140,207	137,213	221,268	276,259								913,115

10 de diciembre de 2025 / December 10, 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 $552.9 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 (**until June 2022 - See Act 52-2022**.) 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 November is revised to $71,417 thousand.