



**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)

Marzo / March



Conceptos	Marzo / March		July to March		Proyección Mensual	Proyección Acum.	Items
	2024-2025	2025-2026	2024-2025	2025-2026	2025-2026	2025-2026	
<b>Ingreso Bruto al Fondo General</b>	<b>1,223,141</b>	<b>1,257,527</b>	<b>10,588,511</b>	<b>10,419,559</b>	<b>1,175,925</b>	<b>10,068,766</b>	<b>Gross General Fund Revenues</b>
Reserva para Reintegro	(141,860)	(153,111)	(1,294,940)	(1,398,314)	(153,111)	(1,398,314)	Reserve for Refund
<b>Ingreso Neto al Fondo General</b>	<b>1,081,281</b>	<b>1,104,416</b>	<b>9,293,571</b>	<b>9,021,245</b>	<b>1,022,814</b>	<b>8,670,452</b>	<b>General Fund Net Revenues</b>
<b>De Fuentes Estatales</b>	<b>1,077,018</b>	<b>1,099,644</b>	<b>9,136,034</b>	<b>8,866,509</b>	<b>1,015,672</b>	<b>8,503,844</b>	<b>From Internal Sources</b>
<b>Contributivos</b>	<b>1,052,067</b>	<b>1,079,272</b>	<b>8,830,323</b>	<b>8,564,393</b>	<b>992,894</b>	<b>8,248,357</b>	<b>Tax Revenues</b>
<b>Contribución a la Propiedad</b>	<b>0</b>	<b>0.7</b>	<b>73,028</b>	<b>66,602</b>	<b>10,191</b>	<b>81,016</b>	<b>Property Taxes</b>
<b>Contribución/Ingresos, Total</b>	<b>545,129</b>	<b>573,409</b>	<b>5,116,140</b>	<b>4,872,078</b>	<b>499,018</b>	<b>4,573,119</b>	<b>Income Taxes, Total</b>
Individuos	302,359	334,171	2,024,982	2,009,677	264,603	1,761,619	Individual
Corporaciones	142,298	120,620	1,998,155	1,722,757	139,576	1,871,785	Corporations
Sociedades	35,894	39,910	238,686	220,399	37,166	259,093	Partnerships
Retenida a No Residentes	57,740	74,566	798,095	889,276	52,330	624,272	Non-Resident Withholdings
Intereses	1,589	779	8,257	3,239	1,053	7,820	Interest
Impuestos/Dividendos	5,249	3,363	47,965	26,730	4,290	48,530	Tax on Dividends
<b>Contribución/Herencias y Donaciones</b>	<b>82</b>	<b>114</b>	<b>987</b>	<b>932</b>	<b>81</b>	<b>1,003</b>	<b>Inheritance and Gift Taxes</b>
<b>Impuesto sobre Ventas y Uso (IVU)</b>	<b>281,980</b>	<b>302,688</b>	<b>2,116,589</b>	<b>2,183,437</b>	<b>277,057</b>	<b>2,043,447</b>	<b>Sales and Use Tax</b>
<b>Arbitrios, Gran Total</b>	<b>213,447</b>	<b>190,645</b>	<b>1,418,258</b>	<b>1,348,666</b>	<b>196,397</b>	<b>1,459,847</b>	<b>Excise Taxes, Total</b>
<b>Bebidas Alcohólicas, Total</b>	<b>22,024</b>	<b>18,674</b>	<b>210,955</b>	<b>188,770</b>	<b>24,910</b>	<b>235,228</b>	<b>Alcoholic Beverages, Total</b>
Espíritus Destilados	3,884	6,476	42,910	63,420	4,340	44,303	Distilled Spirits
Cerveza	10,911	9,980	121,411	107,609	14,478	137,779	Beer
Otras bebidas	7,229	2,218	46,634	17,741	6,092	53,146	Other Beverages
<b>Arbitrios Generales, Total</b>	<b>191,423</b>	<b>171,971</b>	<b>1,207,303</b>	<b>1,159,896</b>	<b>171,487</b>	<b>1,224,619</b>	<b>General Taxes, Total</b>
Foráneas (Ley 154)	9,126	8,512	78,182	84,039	9,642	82,603	Foreign (Act. 154)
Productos del Tabaco	7,184	11,627	63,887	89,359	5,548	53,805	Tobacco Products
Productos del Petróleo	45,447	42,655	431,288	361,097	43,326	385,972	Petroleum Products
Vehículos de Motor	61,605	53,564	509,264	451,432	66,212	578,011	Motor Vehicles
Carreras de Caballos	601	699	4,599	4,615	545	4,448	Horses Races
Primas de Seguros	61,093	43,395	63,456	51,289	38,533	40,412	Insurance Premiums
Cemento	61	54	482	500	60	744	Cement
Tragamonedas	2,094	4,485	20,074	30,055	3,155	27,654	Slot Machines
Otros Arbitrios	4,212	6,982	36,072	87,511	4,464	50,970	Others Excise Tax
<b>Licencias</b>	<b>11,429</b>	<b>12,415</b>	<b>105,321</b>	<b>92,678</b>	<b>10,150</b>	<b>89,924</b>	<b>Licenses</b>
Vehículos de Motor	11,429	11,737	97,942	88,121	9,510	83,186	Motor Vehicles
Bebidas Alcohólicas y Otras <sup>1</sup>	0	679	7,378	4,557	641	6,739	Alcoholic Beverage and Others
<b>No Contributivos</b>	<b>24,951</b>	<b>20,372</b>	<b>305,712</b>	<b>302,115</b>	<b>22,778</b>	<b>255,487</b>	<b>Non-Tax Revenues</b>
Lotería Tradicional	0	0	0	0	0	0	Traditional Lottery
Lotería Electrónica	0	0	55,149	69,944	0	64,134	Electronic Lottery
<b>Rentas Misceláneas</b>	<b>24,951</b>	<b>20,372</b>	<b>250,563</b>	<b>232,172</b>	<b>22,778</b>	<b>191,354</b>	<b>Miscellaneous, Total</b>
Multas y Penalidades	3,572	7,937	25,994	63,475	2,422	17,628	Penalties and Fees
Reg. y Cert. de Documentos	15,797	697	84,809	49,093	14,850	79,725	Permits Fee and Penalties
Otros	5,582	11,738	139,760	119,603	5,505	94,000	Others
<b>De Otras Fuentes</b>	<b>4,263</b>	<b>4,772</b>	<b>157,536</b>	<b>154,736</b>	<b>7,142</b>	<b>166,608</b>	<b>From External Sources</b>
Arbitrios sobre Embarques de Ron	4,263	4,772	157,536	154,736	7,142	166,608	Excises on Off-Shore Shipment Rum

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)**



2025-2026 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 <sup>1</sup>	150,830	166,425	174,281	149,943	138,599	169,928	189,276	164,710	168,194	-	-	-	1,472,187
4.5% SUT Surcharge	113,678	115,871	110,752	106,477	112,817	120,356	133,312	114,444	109,202	-	-	-	1,036,910
4% Services SUT	22,104	22,050	24,629	23,784	23,447	19,344	26,678	20,423	21,032	-	-	-	203,491
0.5% FAM SUT	13,718	15,169	15,886	13,652	12,628	15,452	17,248	14,972	15,318	-	-	-	134,043
1% Municipal SUT <sup>2</sup>	3,109	4,071	3,054	2,993	2,136	2,381	4,824	4,108	3,419	-	-	-	30,095
<b>Subtotal</b>	<b>303,440</b>	<b>323,586</b>	<b>328,601</b>	<b>296,849</b>	<b>289,628</b>	<b>327,461</b>	<b>371,338</b>	<b>318,657</b>	<b>317,165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,876,726</b>
Penalties, Interest and Others <sup>3</sup>	2,386	2,286	1,832	2,462	1,395	1,534	5,532	2,166	4,259	-	-	-	23,853
<b>Total SUT Collections</b>	<b>305,826</b>	<b>325,873</b>	<b>330,434</b>	<b>299,311</b>	<b>291,023</b>	<b>328,995</b>	<b>376,870</b>	<b>320,823</b>	<b>321,425</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,900,579</b>
<b>Unallocated SUT Collections:<sup>4</sup></b>													
Starting Balance	56,887	85,528	74,922	58,665	71,417	95,213	103,764	112,803	119,240				119,240
Net Increase (Decrease)	28,641	(10,606)	(16,257)	12,752	23,796	8,551	9,039	6,437	3,409				3,409
Ending Balance	85,528	74,922	58,665	71,417	95,213	103,764	112,803	119,240	122,648				122,648
General Fund	138,169	140,207	137,213	221,268	276,259	311,162	354,798	301,743	302,688				2,183,506

6 de abril de 2026 / April 6, 2026

<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 \$552.9 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 March is revised to \$119,240 thousand.