

**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)

Junio / June



	Junio / June		July to June		Proyección mensual	Proyección Acum	
Conceptos	2024-2025	2025-2026	2024-2025	2025-2026	2025-2026	2025-2026	Items
Ingreso Bruto al Fondo General	1,790,090	2,208,184	15,372,547	15,790,873	1,905,887	14,916,536	Gross General Fund Revenues
Reserva para Reintegro	(150,960)	(163,268)	(1,738,720)	(1,877,960)	(163,268)	(1,877,960)	Reserve for Refund
Ingreso Neto al Fondo General	1,639,130	2,044,916	13,633,827	13,912,913	1,742,619	13,038,576	General Fund Net Revenues
De Fuentes Estatales	1,616,692	2,021,026	13,411,584	13,692,875	1,723,142	12,818,480	From Internal Sources
Contributivos	1,533,729	1,924,961	12,948,334	13,184,528	1,640,152	12,400,599	Tax Revenues
Contribución a la Propiedad	23,760	0	138,785	118,816	0	117,350	Property Taxes
Contribución/Ingresos, Total	1,084,116	1,449,685	7,772,764	8,033,543	1,157,986	7,251,999	Income Taxes, Total
Individuos	202,148	232,602	3,006,915	3,011,906	250,637	2,696,376	Individual
Corporaciones	736,114	1,055,940	3,269,956	3,518,517	765,122	3,240,287	Corporations
Sociedades	49,988	50,113	387,220	316,585	55,065	421,665	Partnerships
Retenida a No Residentes	92,201	108,059	1,040,944	1,145,239	80,916	822,509	Non-Resident Withholdings
Intereses	446	627	11,066	5,983	767	10,512	Interest
Impuestos/Dividendos	3,219	2,344	56,663	35,313	5,479	60,651	Tax on Dividends
Contribución/Herencias y Donaciones	101	106	1,280	1,222	107	1,311	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	281,417	311,405	3,015,664	3,125,266	312,740	2,937,776	Sales and Use Tax
Arbitrios, Gran Total	132,799	150,313	1,880,590	1,773,378	159,452	1,973,518	Excise Taxes, Total
Bebidas Alcohólicas, Total	26,280	25,417	283,780	254,723	27,841	314,650	Alcoholic Beverages, Total
Espíritus Destilados	8,395	7,491	66,686	86,848	5,200	63,626	Distilled Spirits
Cerveza	15,642	15,304	163,583	143,839	18,360	185,555	Beer
Otras bebidas	2,243	2,622	53,511	24,035	4,281	65,469	Other Beverages
Arbitrios Generales, Total	106,519	124,896	1,596,810	1,518,655	131,610	1,658,867	General Taxes, Total
Foráneas (Ley 154)	10,331	7,603	108,275	104,974	10,915	114,399	Foreign (Act. 154)
Productos del Tabaco	1,857	14,397	81,483	123,260	4,888	75,291	Tobacco Products
Productos del Petróleo	46,002	40,170	557,902	466,736	45,375	507,108	Petroleum Products
Vehículos de Motor	38,361	50,009	668,489	590,551	59,618	780,647	Motor Vehicles
Carreras de Caballos	489	287	6,230	5,850	330	5,928	Horses Races
Primas de Seguros	81	93	90,172	78,663	3,593	72,669	Insurance Premiums
Cemento	71	59	679	703	84	975	Cement
Tragamonedas	2,335	2,445	27,131	34,780	1,554	36,114	Slot Machines
Otros Arbitrios	6,993	9,833	56,448	113,136	5,253	65,738	Others Excise Tax
Licencias	11,536	13,452	139,251	132,304	9,866	118,645	Licenses
Vehículos de Motor	11,110	13,452	129,643	126,416	8,446	108,971	Motor Vehicles
Bebidas Alcohólicas y Otras ¹	426	0	9,609	5,887	1,419	9,675	Alcoholic Beverage and Others
No Contributivos	82,963	96,065	463,250	508,347	82,991	417,881	Non-Tax Revenues
Lotería Tradicional	20,629	0	20,629	14,445	21,624	21,624	Traditional Lottery
Lotería Electrónica	40,835	23,600	119,770	123,502	25,425	117,595	Electronic Lottery
Rentas Misceláneas	21,499	72,465	322,851	370,400	35,942	278,662	Miscellaneous, Total
Multas y Penalidades	3,521	31,594	46,171	113,523	1,315	30,238	Penalties and Fees
Reg. y Cert. de Documentos	11,862	40,871	125,618	120,969	11,125	118,062	Permits Fee and Penalties
Otros	6,116	0	151,062	135,908	23,503	130,362	Others
De Otras Fuentes	22,437	23,890	222,243	220,038	19,477	220,096	From External Sources
Arbitrios sobre Embarques de Ron	22,437	23,890	222,243	220,038	19,477	220,096	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

31 de julio de 2026 / July 31, 2026

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 ¹	150,830	166,425	174,281	149,943	138,599	169,928	189,276	164,710	168,194	182,811	150,928	166,724	1,972,650
4.5% SUT Surcharge	113,678	115,871	110,752	106,477	112,817	120,356	133,312	114,444	109,202	128,824	117,843	120,235	1,403,813
4% Services SUT	22,104	22,050	24,629	23,784	23,447	19,344	26,678	20,423	21,032	23,458	21,869	21,862	270,679
0.5% FAM SUT	13,718	15,169	15,886	13,652	12,628	15,452	17,248	14,972	15,318	16,623	13,725	17,100	181,491
1% Municipal SUT ²	3,109	4,071	3,054	2,993	2,136	2,381	4,824	4,108	3,419	4,561	3,660	3,952	42,268
Subtotal	303,440	323,586	328,601	296,849	289,628	327,461	371,338	318,657	317,165	356,277	308,026	329,873	3,870,902
Penalties, Interest and Others ³	2,386	2,286	1,832	2,462	1,395	1,534	5,463	2,166	4,259	424	4,265	2,585	31,058
Total SUT Collections	305,826	325,873	330,434	299,311	291,023	328,995	376,801	320,823	321,425	356,701	312,291	332,458	3,901,960
Unallocated SUT Collections:⁴													
Starting Balance	56,887	85,528	74,922	58,665	71,417	95,213	103,764	112,803	119,240	122,648	121,033	155,592	122,648
Net Increase (Decrease)	28,641	(10,606)	(16,257)	12,752	23,796	8,551	9,039	6,437	3,409	(1,615)	34,559	(9,777)	(1,615)
Ending Balance	85,528	74,922	58,665	71,417	95,213	103,764	112,803	119,240	122,648	121,033	155,592	145,815	121,033
General Fund	138,169	140,207	137,213	221,268	276,259	311,162	354,730	301,743	302,688	335,517	294,905	311,405	3,125,265

9 de junio de 2026 / June 9, 2026

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 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 May is revised to \$121,033 thousand.