

**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)

Mayo/ May



	Mayo May		Julio a Mayo July to May		Proyección Mensual	Proyección Acum.	
Conceptos	2024-2025	2025-2026	2024-2025	2025-2026	2025-2026	2025-2026	Items
Ingreso Bruto al Fondo General	1,093,453	1,066,973	13,582,458	13,584,918	1,072,653	13,010,649	Gross General Fund Revenues
Reserva para Reintegro	(141,860)	(153,111)	(1,587,760)	(1,714,692)	(153,111)	(1,714,693)	Reserve for Refund
Ingreso Neto al Fondo General	951,593	913,861	11,994,698	11,870,226	919,541	11,295,957	General Fund Net Revenues
De Fuentes Estatales	936,029	897,050	11,794,892	11,674,078	902,366	11,095,338	From Internal Sources
Contributivos	906,822	847,674	11,414,605	11,260,369	875,248	10,760,447	Tax Revenues
Contribución a la Propiedad	41,998	13,262	115,025	118,815	21,423	117,349	Property Taxes
Contribución/Ingresos, Total	401,998	403,450	6,688,648	6,583,858	397,653	6,094,013	Income Taxes, Total
Individuos	201,389	190,930	2,804,767	2,779,305	193,208	2,445,739	Individual
Corporaciones	112,315	128,317	2,533,842	2,462,577	125,755	2,475,165	Corporations
Sociedades	7,816	6,785	337,232	266,472	6,592	366,600	Partnerships
Retenida a No Residentes	77,055	73,789	948,743	1,037,180	68,382	741,593	Non-Resident Withholdings
Intereses	938	597	10,620	5,357	787	9,745	Interest
Impuestos/Dividendos	2,484	3,032	53,444	32,968	2,929	55,171	Tax on Dividends
Contribución/Herencias y Donaciones	93	94	1,179	1,116	101	1,204	Inheritance and Gift Taxes
Impuesto sobre Ventas y Uso (IVU)	296,063	294,905	2,734,247	2,813,861	281,189	2,625,036	Sales and Use Tax
Arbitrios, Gran Total	155,481	123,741	1,747,791	1,623,065	165,083	1,814,066	Excise Taxes, Total
Bebidas Alcohólicas, Total	25,459	19,937	257,501	229,305	26,801	286,809	Alcoholic Beverages, Total
Espíritus Destilados	7,877	8,235	58,291	79,357	7,576	58,426	Distilled Spirits
Cerveza	15,116	9,837	147,941	128,534	15,296	167,195	Beer
Otras bebidas	2,465	1,865	51,268	21,414	3,928	61,188	Other Beverages
Arbitrios Generales, Total	130,022	103,804	1,490,290	1,393,759	138,282	1,527,257	General Taxes, Total
Foráneas (Ley 154)	7,654	5,439	97,945	97,371	8,087	103,483	Foreign (Act. 154)
Productos del Tabaco	7,780	9,704	79,627	108,863	9,481	70,403	TobaDosCCo Products
Productos del Petróleo	46,968	30,251	511,900	426,566	39,903	461,732	Petroleum Products
Vehículos de Motor	58,473	46,602	630,127	540,541	71,135	721,029	Motor Vehicles
Carreras de Caballos	533	495	5,741	5,564	516	5,598	Horses Races
Primas de Seguros	219	664	90,092	78,571	1,476	69,076	Insurance Premiums
Cemento	65	35	608	644	77	890	Cement
Tragamonedas	2,188	2,280	24,796	32,335	3,285	34,560	Slot Machines
Otros Arbitrios	6,142	8,334	49,455	103,304	4,323	60,485	Others Excise Tax
Licencias	11,190	12,223	127,715	119,654	9,799	108,779	Licenses
Vehículos de Motor	9,891	10,974	118,533	112,964	9,048	100,524	Motor Vehicles
Bebidas Alcohólicas y Otras	1,299	1,248	9,183	6,689	750	8,255	Alcoholic Beverage and Others
No Contributivos	29,207	49,376	380,287	413,709	27,118	334,891	Non-Tax Revenues
Lotería Tradicional	0	14,445	0	14,445	0	0	Traditional Lottery
Lotería Electrónica	0	0	78,935	99,902	0	92,171	Electronic Lottery
Rentas Misceláneas	29,207	34,931	301,352	299,362	27,118	242,720	Miscellaneous, Total
Multas y Penalidades	12,042	6,325	42,650	81,929	8,167	28,924	Penalties and Fees
Reg. y Cert. de Documentos	17,165	22,799	113,756	80,098	16,136	106,937	Permits Fee and Penalties
Otros	0	5,807	144,946	137,335	2,815	106,859	Others
De Otras Fuentes	15,563	16,811	199,806	196,148	17,176	200,619	From External Sources
Arbitrios sobre Embarques de Ron	15,563	16,811	199,806	196,148	17,176	200,619	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

6 de julio de 2026/ Jul 6, 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.