



## INGRESOS NETOS AL FONDO GENERAL - GENERAL FUND NET REVENUES

Año Fiscal 2014 - 2015 - Fiscal Year 2014 - 2015

(En Miles de Dólares - in Thousand of Dollars)

Enero / January

| Conceptos                                  | Enero<br>January     |                      | Julio a Enero<br>July to January |                      | Items                              |
|--|----------------------|----------------------|----------------------------------|----------------------|------------------------------------|
|  | 2013-14 <sup>P</sup> | 2014-15 <sup>P</sup> | 2013-14 <sup>P</sup>             | 2014-15 <sup>P</sup> |                                    |
| <b>Ingreso Bruto al Fondo General</b>      | <b>728,398</b>       | <b>738,533</b>       | <b>4,981,045</b>                 | <b>4,728,049</b>     | <b>Gross General Fund Revenues</b> |
| Reserva para Reintegro                     | (49,000)             | (39,000)             | (343,000)                        | (273,000)            | Reserve for Refund                 |
| <b>Ingreso Neto al Fondo General</b>       | <b>679,398</b>       | <b>699,533</b>       | <b>4,638,045</b>                 | <b>4,455,049</b>     | <b>General Fund Net Revenues</b>   |
| <b>De Fuentes Estatales</b>                | <b>663,595</b>       | <b>699,533</b>       | <b>4,463,986</b>                 | <b>4,329,565</b>     | <b>From Internal Sources</b>       |
| <b>Contributivos</b>                       | <b>640,046</b>       | <b>680,496</b>       | <b>4,263,576</b>                 | <b>4,141,065</b>     | <b>Tax Revenues</b>                |
| <b>Contribución a la Propiedad</b>         | <b>1,246</b>         | <b>667</b>           | <b>11,320</b>                    | <b>9,660</b>         | <b>Property Taxes</b>              |
| <b>Contribución/Ingresos, Total</b>        | <b>320,647</b>       | <b>435,543</b>       | <b>2,580,725</b>                 | <b>2,648,729</b>     | <b>Income Taxes, Total</b>         |
| Individuos                                 | 175,208              | 222,153              | 1,054,677                        | 1,269,173            | Individual                         |
| Corporaciones                              | 93,929               | 54,116               | 1,017,619                        | 882,107              | Corporations                       |
| Sociedades                                 | 0                    | 0                    | 289                              | 295                  | Partnerships                       |
| Retenida a No Residentes                   | 43,857               | 152,630              | 476,436                          | 466,591              | Non-Resident Withholdings          |
| Tollgate Tax                               | 2,179                | 0                    | 4,686                            | 3,679                | Tollgate Tax                       |
| Intereses                                  | 679                  | 501                  | 3,169                            | 2,645                | Interest                           |
| Impuestos/Dividendos                       | 4,795                | 6,143                | 23,849                           | 24,239               | Tax on Dividends                   |
| <b>Contribución/Herencias y Donaciones</b> | <b>13</b>            | <b>31</b>            | <b>1,089</b>                     | <b>399</b>           | <b>Inheritance and Gift Taxes</b>  |
| <b>Impuesto sobre Ventas y Uso (IVU)</b>   | <b>91,878</b>        | <b>91,350</b>        | <b>91,878</b>                    | <b>91,350</b>        | <b>Sales and Use Tax</b>           |
| <b>Arbitrios, Gran Total</b>               | <b>223,753</b>       | <b>150,189</b>       | <b>1,568,545</b>                 | <b>1,380,243</b>     | <b>Excise Taxes, Total</b>         |
| <b>Bebidas Alcohólicas, Total</b>          | <b>21,439</b>        | <b>29,630</b>        | <b>164,622</b>                   | <b>156,324</b>       | <b>Alcoholic Beverages, Total</b>  |
| Espíritus Destilados                       | 3,893                | 12,331               | 30,476                           | 28,789               | Distilled Spirits                  |
| Cerveza                                    | 15,819               | 15,327               | 120,715                          | 114,498              | Beer                               |
| Otras bebidas                              | 1,727                | 1,972                | 13,431                           | 13,037               | Other Beverages                    |
| <b>Arbitrios Generales, Total</b>          | <b>202,314</b>       | <b>120,559</b>       | <b>1,403,923</b>                 | <b>1,223,919</b>     | <b>General Taxes, Total</b>        |
| Foráneas (Ley 154)                         | 141,509              | 81,854               | 1,042,033                        | 939,686              | Foreign (Act. 154)                 |
| Productos del Tabaco                       | 20,876               | 9,465                | 101,384                          | 93,265               | Tobacco Products                   |
| Productos del Petróleo                     | 369                  | 0                    | 2,275                            | 1,496                | Petroleum Products                 |
| Vehículos de Motor                         | 36,074               | 25,612               | 231,735                          | 165,893              | Motor Vehicles                     |
| Carreras de Caballos                       | 1,516                | 1,471                | 9,777                            | 7,705                | Horses Races                       |
| Primas de Seguros                          | 55                   | 41                   | 784                              | 831                  | Insurance Premiums                 |
| Cemento                                    | 42                   | 47                   | 424                              | 393                  | Cement                             |
| Tragamonedas                               | 1,873                | 1,695                | 13,275                           | 12,127               | Slot Machines                      |
| Otros Arbitrios                            | 0                    | 374                  | 2,236                            | 2,523                | Others Excise Tax                  |
| <b>Licencias</b>                           | <b>2,509</b>         | <b>2,716</b>         | <b>10,019</b>                    | <b>10,684</b>        | <b>Licenses</b>                    |
| Vehículos de Motor                         | 1,134                | 1,022                | 1,134                            | 2,000                | Motor Vehicles                     |
| Máquinas de Entretenimiento                | 2                    | 2                    | 15                               | 7                    | Entertainment Machines             |
| Bebidas Alcohólicas y Otras                | 1,373                | 1,692                | 8,870                            | 8,677                | Alcoholic Beverage and Others      |
| <b>No Contributivos</b>                    | <b>23,549</b>        | <b>19,037</b>        | <b>200,410</b>                   | <b>188,500</b>       | <b>Non-Tax Revenues</b>            |
| Lotería Tradicional                        | 0                    | 0                    | 0                                | 20,207               | Traditional Lottery                |
| Lotería Electrónica                        | 0                    | 0                    | 46,287                           | 61,753               | Electronic Lottery                 |
| <b>Rentas Misceláneas</b>                  | <b>23,549</b>        | <b>19,037</b>        | <b>154,123</b>                   | <b>106,540</b>       | <b>Miscellaneous, Total</b>        |
| Multas y Penalidades                       | 7,174                | 215                  | 39,334                           | 8,453                | Penalties and Fees                 |
| Reg. y Cert. de Documentos                 | 11,932               | 4,659                | 66,423                           | 54,474               | Permits Fee and Penalties          |
| Otros                                      | 4,443                | 14,163               | 48,366                           | 43,613               | Others                             |
| <b>De Otras Fuentes</b>                    | <b>15,803</b>        | <b>0</b>             | <b>174,059</b>                   | <b>125,484</b>       | <b>From External Sources</b>       |
| Derechos de Aduana                         | 0                    | 0                    | 0                                | 2,265                | Custom Duties                      |
| Arbitrios sobre Embarques de Ron           | 15,803               | 0                    | 174,059                          | 123,219              | Excises on Off-Shore Shipment Rum  |

p: preliminar / preliminary

13 de febrero de 2015 / Februaury, 2015



DEPARTAMENTO DE HACIENDA / TREASURY DEPARTMENT  
 OFICINA DE ASUNTOS ECONÓMICOS Y FINANCIEROS / OFFICE OF ECONOMIC AND FINANCIAL AFFAIRS

**Impuesto sobre Ventas y Uso (IVU) Estatal / States Sales and Use Tax (SUT)**  
**Distribución de Recaudos Mensuales / Distribution of Monthly Collection**  
 Años Fiscales / Fiscal Years 2013- 2014 - 2015  
 (Miles de Dólares / In Thousands)

| 2014-15 p       | Jul        | Aug     | Sep     | Oct     | Nov     | Dec     | Jan        | Feb    | Mar    | Apr     | May    | Jun      | Total     |
|-----------------|------------|---------|---------|---------|---------|---------|------------|--------|--------|---------|--------|----------|-----------|
| Total 5.5%      | 104,231    | 99,397  | 106,081 | 104,543 | 106,839 | 111,397 | 130,233    |        |        |         |        |          | 762,721   |
| Total 0.5% **** | 9,476      | 9,036   | 9,644   | 9,504   | 9,713   | 10,127  | 11,819     |        |        |         |        |          | 69,319    |
| Total 6%        | 113,706    | 108,433 | 115,725 | 114,047 | 116,552 | 121,524 | 142,052    |        |        |         |        |          | 832,039   |
| COFINA          | 113,706    | 108,433 | 115,725 | 114,047 | 116,552 | 101,017 | -          |        |        |         |        |          | 669,480   |
| FAM ****        | -          | -       | -       | -       | -       | 20,507  | 48,812     |        |        |         |        |          | 69,319    |
| Fondo General   |            |         |         |         |         |         | 91,350     |        |        |         |        |          | 91,350    |
| Fondo Cine      |            |         |         |         |         |         | 1,890      |        |        |         |        |          | 1,890     |
| 2013-14 p       | Jul        | Aug     | Sep     | Oct     | Nov     | Dec     | Jan        | Feb    | Mar    | Apr     | May    | Jun      | Total     |
| Total 5.5%      | 111,486 ** | 96,264  | 97,536  | 97,100  | 97,565  | 107,658 | 129,890    | 99,444 | 93,504 | 105,568 | 99,534 | 106,678  | 1,242,227 |
| COFINA          | 111,486    | 96,264  | 97,536  | 97,100  | 97,565  | 107,658 | 36,122     | -      | -      |         |        |          | 643,731   |
| Fondo General   | -          | -       | -       | -       | -       | -       | 91,878 *** | 99,174 | 93,234 | 105,298 | 99,264 | 106,408  | 595,256   |
| Fondo Cine      | -          | -       | -       | -       | -       | -       | 1,890      | 270    | 270    | 270     | 270    | 270      | 3,240     |
| 2012-13         | Jul        | Aug     | Sep     | Oct     | Nov     | Dec     | Jan        | Feb    | Mar    | Apr     | May    | Jun      | Total     |
| Total 5.5%      | 102,879    | 93,946  | 92,579  | 88,461  | 94,542  | 99,764  | 124,504    | 97,007 | 86,357 | 93,257  | 92,985 | 95,888 * | 1,162,169 |
| COFINA          | 102,879    | 93,946  | 92,579  | 88,461  | 94,542  | 99,764  | 46,829     | -      | -      | -       | -      | -        | 619,000   |
| Fondo General   | -          | -       | -       | -       | -       | -       | 75,785     | 96,737 | 86,087 | 92,987  | 92,715 | 95,618   | 539,929   |
| Fondo Cine      | -          | -       | -       | -       | -       | -       | 1,890      | 270    | 270    | 270     | 270    | 270      | 3,240     |

p: preliminar / preliminary

\* The amounts have been amended to reflect the Sales and Use Tax Amnesty as has been previously reported. During the Fiscal Year 2013 closing period and as it reported on the Commonwealth Financial Statements, on a budgetary basis, such amounts haven adjusted to reflect all adjustments.

\*\* The amount includes \$12.8 mm of Sales and Use Tax Amnesty.

\*\*The Commonwealth has previously, reduced \$12.8 reflected to Sales and Use Tax Amnesty. Based on the General Fund results of the Fiscal Year 2013 adjustments to the Sales and Use Tax revenues such amounts have been properly adjusted.

\*\*\*\* Act 18, 2014 restructured the sales and use tax so that the State tax is now six percent (6%) and established a special fund to be known as the "Municipal Administration Fund" (MAF), municipalities receive the revenues attributable to the zero point (0.5) percent. The Act states that Cofina will be replenished first than the MAF. The MAF portion used to cover COFINA will be replenished once COFINA is fully covered. The excess of funds will be transferred normally to General Fund.

**Persona responsable**

|                     |   |         |  |
|---------------------|---|---------|--|
| Nombre:             | Edwin Ríos /Jeanette Pérez  | Puesto: | Secretario Auxiliar / Analista de Asuntos Económicos y Financieros |
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**Fecha de publicación**

13 de febrero de 2015

**Fechas esperadas de publicación de próximos informes**

(1) Mensual

**Para obtener una copia de este informe**

Cómo obtener este informe: (1) visite: [http://www.estadisticas.gobierno.pr/iepr/Estadisticas/InventariodeEstadisticas/tabid/186/ct/view\\_detail/mid/775/report\\_id/88dc96e4-48c9-4c39-b644-de3ae788fe95/Default.aspx](http://www.estadisticas.gobierno.pr/iepr/Estadisticas/InventariodeEstadisticas/tabid/186/ct/view_detail/mid/775/report_id/88dc96e4-48c9-4c39-b644-de3ae788fe95/Default.aspx) (2) envíe su solicitud por correo electrónico: err7089@hacienda.gobierno.pr; jpp2106@hacienda.gobierno.pr, (3) llame al (787) 721-2020 x 2891, (4) envíe su solicitud por fax al (787) 721-0452, (5) envíe su solicitud por correo a P.O. Box 9024140 San Juan, PR 00902-4140, o (6) visite el Departamento de Hacienda en el Edificio Intendente Ramírez #10 Paseo Covadonga Piso 8, Oficina 809 San Juan. El informe está disponible en papel y en el siguiente formato electrónico: Excel, PDF y Papel. Este informe es de distribución gratuita.

**Fuentes de información**

Las estadísticas presentadas en este informe provienen de los distintos registros contables de recaudos del Departamento de Hacienda.

**Marco legal o administrativo**

El artículo 5(a) de la Ley Núm. 230 del 23 de julio de 1974, según enmendada, conocida como Ley de Contabilidad del Gobierno de Puerto Rico dispone, que el Secretario preparará informes