



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

Año Fiscal 2014 - 2015 - Fiscal Year 2014 - 2015

(en Miles de Dolares - in Thousand of Dolars)

Julio - July

Conceptos	Julio July		Items
	2013-14p	2014-15p	
<b>Ingreso Bruto al Fondo General</b>	<b>544,001</b>	<b>663,229</b>	<b>Gross General Fund Revenues</b>
Reserva para Reintegro	(49,000)	(39,000)	Reserve for Refund
<b>Ingreso Neto al Fondo General</b>	<b>495,001</b>	<b>624,229</b>	<b>General Fund Net Revenues</b>
<b>De Fuentes Estatales</b>	<b>465,825</b>	<b>608,641</b>	<b>From Internal Sources</b>
<b>Contributivos</b>	<b>451,769</b>	<b>595,357</b>	<b>Tax Revenues</b>
<b>Contribución a la Propiedad</b>	<b>4,063</b>	<b>677</b>	<b>Property Taxes</b>
<b>Contribución/Ingresos, Total</b>	<b>256,976</b>	<b>268,203</b>	<b>Income Taxes, Total</b>
Individuos	140,399	142,092	Individual
Corporaciones	83,261	99,344	Corporations
Sociedades	12	262	Partnerships
Retenida a No Residentes	28,711	17,175	Non-Resident Withholdings
Tollgate Tax	1,752	3,679	Tollgate Tax
Intereses	467	220	Interest
Impuestos/Dividendos	2,374	5,431	Tax on Dividends
<b>Contribución/Herencias y Donaciones</b>	<b>814</b>	<b>53</b>	<b>Inheritance and Gift Taxes</b>
<b>Impuesto sobre Ventas y Uso (IVU)</b>	<b>0</b>	<b>0</b>	<b>Sales and Use Tax</b>
<b>Arbitrios, Gran Total</b>	<b>188,679</b>	<b>325,289</b>	<b>Excise Taxes, Total</b>
<b>Bebidas Alcohólicas, Total</b>	<b>19,215</b>	<b>16,194</b>	<b>Alcoholic Beverages, Total</b>
Espíritus Destilados	3,080	1,926	Distilled Spirits
Cerveza	14,774	12,878	Beer
Otras bebidas	1,361	1,390	Other Beverages
<b>Arbitrios Generales, Total</b>	<b>169,464</b>	<b>309,095</b>	<b>General Taxes, Total</b>
Foráneas (Ley 154)	134,984	283,335	Foreign (Act. 154)
Productos del Tabaco	17,299	14,934	Tobacco Products
Productos del Petróleo	335	437	Petroleum Products
Vehículos de Motor	13,292	7,101	Motor Vehicles
Carreras de Caballos	1,160	1,202	Horses Races
Primas de Seguros	0	-	Insurance Premiums
Cemento	57	52	Cement
Tragamonedas	2,000	2,000	Slot Machines
Otros Arbitrios	337	34	Others Excise Tax
<b>Licencias</b>	<b>1,237</b>	<b>1,135</b>	<b>Licenses</b>
Vehículos de Motor	0	3	Motor Vehicles
Máquinas de Entretenimiento	4	0	Entertainment Machines
Bebidas Alcohólicas y Otras	1,233	1,132	Alcoholic Beverage and Others
<b>No Contributivos</b>	<b>14,056</b>	<b>13,284</b>	<b>Non-Tax Revenues</b>
Lotería Tradicional	0	0	Traditional Lottery
Lotería Electrónica	3,375	0	Electronic Lottery
<b>Rentas Misceláneas</b>	<b>10,681</b>	<b>13,284</b>	<b>Miscellaneous, Total</b>
Multas y Penalidades	5,049	2,660	Penalties and Fees
Reg. y Cert. de Documentos	4,112	9,894	Permits Fee and Penalties
Otros	1,520	730	Others
<b>De Otras Fuentes</b>	<b>29,176</b>	<b>15,588</b>	<b>From External Sources</b>
Arbitrios sobre Embarques de Ron	29,176	15,588	Excises on Off-Shore Shipment Rum

p: preliminar / preliminary

7 de agosto de 2014



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												
Total 0.5% ****	9,476												
<b>Total 6%</b>	<b>113,706</b>												<b>113,706</b>
COFINA	113,706												113,706
FAM ****													-
Fondo General													-
Fondo Cine													-
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 transfered normally to General Fund.

10 de julio de 2014 / July 10, 2014