



Ministerio de Hacienda

Secretaría de Estado



Estadísticas tributarias básicas

Dirección de Política Económica y Fiscal

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Ingresos tributarios brutos del Gobierno Central 2006 – 2011

(En Millones de US\$)

| Concepto | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| 1. IVA | 1,362.5 | 1,506.8 | 1,615.2 | 1,423.2 | 1,566.3 | 1,801.5 |
| Declaración | 564.1 | 600.4 | 617.0 | 655.6 | 675.3 | 736.2 |
| Importación | 798.4 | 906.4 | 998.2 | 767.6 | 891.0 | 1,065.3 |
| 2. Impuesto sobre la Renta | 818.7 | 968.2 | 1,053.4 | 1,003.8 | 1,051.4 | 1,192.8 |
| Pago a Cuenta | 236.4 | 267.3 | 294.5 | 238.7 | 247.2 | 290.3 |
| Retenciones | 391.9 | 444.8 | 492.0 | 500.0 | 510.5 | 630.7 |
| Declaración | 190.4 | 256.0 | 266.9 | 265.1 | 293.7 | 271.9 |
| 3. Derechos Arancelarios a las Importaciones | 199.7 | 203.8 | 178.8 | 138.0 | 150.5 | 167.3 |
| 4. Impuestos Específicos al Consumo | 97.4 | 97.8 | 95.8 | 99.7 | 119.7 | 140.4 |
| Productos Alcohólicos | 14.3 | 14.7 | 14.6 | 17.7 | 21.5 | 22.2 |
| Cigarrillos | 27.7 | 26.8 | 27.3 | 30.9 | 37.7 | 40.3 |
| Gaseosa | 26.0 | 25.2 | 24.2 | 23.8 | 30.6 | 34.6 |
| Cerveza | 28.3 | 30.0 | 28.7 | 26.3 | 28.9 | 42.3 |
| Armas, Municiones, Explosivos y Similares | 1.1 | 1.1 | 0.9 | 0.9 | 0.9 | 1.0 |
| 5. Otros Impuestos y Gravámenes Diversos | 19.4 | 21.8 | 37.7 | 60.7 | 72.4 | 72.3 |
| Transferencia de Bienes y Raíces | 18.6 | 21.0 | 17.8 | 13.4 | 16.1 | 16.3 |
| Migración y Turismo | 0.8 | 0.9 | 0.8 | 0.8 | 0.9 | 1.0 |
| Sobre llamadas del exterior | 0.0 | 0.0 | 19.07 | 46.47 | 48.06 | 46.94 |
| Primera Matrícula | | | | | 7.29 | 8.05 |
| 6. Contribuciones Especiales | 75.9 | 78.3 | 108.7 | 110.5 | 111.4 | 112.2 |
| FOVIAL | 69.0 | 70.3 | 65.3 | 68.1 | 69.0 | 68.9 |
| INAZUCAR | 0.7 | 0.7 | 0.8 | 0.7 | 0.5 | 0.5 |
| TURISMO | 6.2 | 7.3 | 9.9 | 7.6 | 7.4 | 8.2 |
| TRANSPORTE PUBLICO | 0.0 | 0.0 | 32.7 | 34.1 | 34.6 | 34.5 |
| Total Ingresos y Contribuciones | 2,573.5 | 2,876.8 | 3,089.6 | 2,836.0 | 3,071.8 | 3,486.6 |

Fuente: Dirección General de Tesorería

Estructura de Ingresos tributarios brutos del Gobierno Central 2006 – 2011

(En porcentajes de participación)

| Concepto | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| 1. IVA | 52.9 | 52.4 | 52.3 | 50.2 | 51.0 | 51.7 |
| Declaración | 21.9 | 20.9 | 20.0 | 23.1 | 22.0 | 21.1 |
| Importación | 31.0 | 31.5 | 32.3 | 27.1 | 29.0 | 30.6 |
| 2. Impuesto sobre la Renta | 31.8 | 33.7 | 34.1 | 35.4 | 34.2 | 34.2 |
| Pago a Cuenta | 9.2 | 9.3 | 9.5 | 8.4 | 8.0 | 8.3 |
| Retenciones | 15.2 | 15.5 | 15.9 | 17.6 | 16.6 | 18.1 |
| Declaración | 7.4 | 8.9 | 8.6 | 9.3 | 9.6 | 7.8 |
| 3. Derechos Arancelarios a las Importaciones | 7.8 | 7.1 | 5.8 | 4.9 | 4.9 | 4.8 |
| 4. Impuestos Específicos al Consumo | 3.8 | 3.4 | 3.1 | 3.5 | 3.9 | 4.0 |
| Productos Alcohólicos | 0.6 | 0.5 | 0.5 | 0.6 | 0.7 | 0.6 |
| Cigarrillos | 1.1 | 0.9 | 0.9 | 1.1 | 1.2 | 1.2 |
| Gaseosa | 1.0 | 0.9 | 0.8 | 0.8 | 1.0 | 1.0 |
| Cerveza | 1.1 | 1.0 | 0.9 | 0.9 | 0.9 | 1.2 |
| Armas, Municiones, Explosivos y Similares | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5. Otros Impuestos y Gravámenes Diversos | 0.8 | 0.8 | 1.2 | 2.1 | 2.4 | 2.1 |
| Transferencia de Bienes y Raíces | 0.7 | 0.7 | 0.6 | 0.5 | 0.5 | 0.5 |
| Migración y Turismo | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sobre llamadas del exterior | - | - | 0.6 | 1.6 | 1.6 | 1.3 |
| Primera Matricula | - | - | - | - | 0.2 | 0.2 |
| 6. Contribuciones Especiales | 2.9 | 2.7 | 3.5 | 3.9 | 3.6 | 3.2 |
| FOVIAL | 2.7 | 2.4 | 2.1 | 2.4 | 2.2 | 2.0 |
| INAZUCAR | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TURISMO | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 |
| TRANSPORTE PUBLICO | - | - | 1.1 | 1.2 | 1.1 | 1.0 |
| Total Ingresos y Contribuciones | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

Fuente: Dirección General de Tesorería

Ingresos tributarios brutos del Gobierno Central 2006 – 2011

(% del PIB)

| Concepto | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1. IVA | 7.3 | 7.5 | 7.5 | 6.9 | 7.3 | 7.8 |
| Declaración | 3.0 | 3.0 | 2.9 | 3.2 | 3.2 | 3.2 |
| Importación | 4.3 | 4.5 | 4.7 | 3.7 | 4.2 | 4.6 |
| 2. Impuesto sobre la Renta | 4.4 | 4.8 | 4.9 | 4.9 | 4.9 | 5.2 |
| Pago a Cuenta | 1.3 | 1.3 | 1.4 | 1.2 | 1.2 | 1.3 |
| Retenciones | 2.1 | 2.2 | 2.3 | 2.4 | 2.4 | 2.7 |
| Declaración | 1.0 | 1.3 | 1.2 | 1.3 | 1.4 | 1.2 |
| 3. Derechos Arancelarios a las Importaciones | 1.1 | 1.0 | 0.8 | 0.7 | 0.7 | 0.7 |
| 4. Impuestos Específicos al Consumo | 0.5 | 0.5 | 0.4 | 0.5 | 0.6 | 0.6 |
| Productos Alcohólicos | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Cigarrillos | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Gaseosa | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Cerveza | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Armas, Municiones, Explosivos y Similares | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5. Otros Impuestos y Gravámenes Diversos | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 | 0.3 |
| Transferencia de Bienes y Raíces | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Migración y Turismo | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sobre llamadas del exterior | - | - | 0.1 | 0.2 | 0.2 | 0.2 |
| Primera Matricula | - | - | - | - | 0.0 | 0.0 |
| 6. Contribuciones Especiales | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 |
| FOVIAL | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| INAZUCAR | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TURISMO | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TRANSPORTE PUBLICO | - | - | 0.2 | 0.2 | 0.2 | 0.1 |
| Total Ingresos y Contribuciones | 13.9 | 14.3 | 14.4 | 13.7 | 14.3 | 15.1 |
| PIB nominal | 18,550.7 | 20,104.9 | 21,431.0 | 20,661.0 | 21,427.9 | 23,054.1 |

Fuente: Dirección General de Tesorería y BCR

Ingresos tributarios brutos del Gobierno Central 2007

(En millones de US\$)

| Concepto | ENE | FEB | MAR | ABR | MAY | JUN | JUL | AGO | SEP | OCT | NOV | DIC | 2007 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1. IVA | 130.5 | 121.6 | 119.3 | 116.3 | 134.2 | 125.4 | 129.8 | 126.3 | 114.4 | 132.0 | 132.5 | 124.5 | 1,506.8 |
| Declaración | 64.3 | 53.1 | 47.1 | 52.5 | 47.4 | 48.3 | 48.1 | 48.1 | 44.8 | 46.2 | 48.0 | 52.3 | 600.4 |
| Importación | 66.2 | 68.5 | 72.1 | 63.8 | 86.7 | 77.1 | 81.7 | 78.2 | 69.6 | 85.8 | 84.5 | 72.1 | 906.4 |
| 2. Impuesto sobre la Renta | 90.0 | 59.1 | 59.7 | 276.7 | 58.7 | 59.5 | 62.9 | 58.4 | 58.2 | 58.1 | 61.4 | 65.6 | 968.2 |
| Pago a Cuenta | 31.1 | 23.8 | 21.4 | 22.7 | 16.4 | 17.7 | 19.3 | 19.9 | 21.4 | 22.0 | 24.8 | 26.8 | 267.3 |
| Retenciones | 58.0 | 33.9 | 33.7 | 36.2 | 33.4 | 35.5 | 39.0 | 34.8 | 33.8 | 33.5 | 35.2 | 37.9 | 444.8 |
| Declaración | 0.9 | 1.4 | 4.6 | 217.7 | 8.9 | 6.3 | 4.6 | 3.8 | 3.0 | 2.6 | 1.4 | 0.9 | 256.0 |
| 3. Derechos Arancelarios a las Importaciones | 14.9 | 15.8 | 16.2 | 13.9 | 18.0 | 16.1 | 17.9 | 16.7 | 16.6 | 19.9 | 20.2 | 17.5 | 203.8 |
| 4. Impuestos Específicos al Consumo | 10.0 | 6.9 | 7.7 | 9.2 | 7.1 | 8.3 | 7.9 | 8.4 | 7.4 | 7.7 | 8.8 | 8.6 | 97.8 |
| Productos Alcohólicos | 1.4 | 0.8 | 0.9 | 1.2 | 0.9 | 1.2 | 1.1 | 1.3 | 1.2 | 1.3 | 1.7 | 1.8 | 14.7 |
| Cigarrillos | 2.2 | 1.8 | 2.4 | 2.6 | 1.8 | 2.4 | 2.4 | 2.2 | 2.1 | 2.5 | 2.6 | 1.6 | 26.8 |
| Gaseosa | 2.4 | 2.0 | 2.1 | 2.3 | 2.1 | 2.2 | 2.0 | 2.2 | 1.9 | 1.8 | 2.0 | 2.3 | 25.2 |
| Cerveza | 3.7 | 2.2 | 2.3 | 2.9 | 2.3 | 2.4 | 2.3 | 2.6 | 2.2 | 2.1 | 2.3 | 2.7 | 30.0 |
| Armas, Municiones, Explosivos y Similares | 0.4 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 1.1 |
| 5. Otros Impuestos y Gravámenes Diversos | 1.5 | 1.9 | 1.7 | 1.4 | 1.4 | 2.0 | 1.8 | 1.5 | 2.2 | 2.4 | 2.4 | 1.7 | 21.8 |
| Transferencia de Bienes y Raíces | 1.4 | 1.8 | 1.6 | 1.4 | 1.3 | 1.9 | 1.7 | 1.5 | 2.2 | 2.3 | 2.3 | 1.6 | 21.0 |
| Migración y Turismo | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.2 | 0.9 |
| Otros | | | | | | | | | | | | | 0.0 |
| 6. Contribuciones Especiales | 7.1 | 6.6 | 6.3 | 7.2 | 6.3 | 6.4 | 6.5 | 6.4 | 6.4 | 6.2 | 6.5 | 6.4 | 78.3 |
| FOVIAL | 6.5 | 6.1 | 5.6 | 6.4 | 5.7 | 5.8 | 5.7 | 5.7 | 5.8 | 5.4 | 5.8 | 5.8 | 70.3 |
| INAZUCAR | 0.1 | 0.0 | 0.0 | 0.2 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.7 |
| TURISMO | 0.4 | 0.5 | 0.7 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 7.3 |
| TRANSPORTE PUBLICO | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Ingresos y Contribuciones | 253.9 | 211.9 | 210.9 | 424.7 | 225.7 | 217.6 | 226.9 | 217.7 | 205.2 | 226.4 | 231.7 | 224.3 | 2,876.8 |

Fuente: Dirección General de Tesorería

Ingresos tributarios brutos del Gobierno Central 2008

(En millones de US\$)

| Concepto | ENE | FEB | MAR | ABR | MAY | JUN | JUL | AGO | SEP | OCT | NOV | DIC | 2008 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1. IVA | 143.7 | 135.3 | 123.3 | 149.0 | 143.8 | 138.2 | 141.4 | 133.6 | 129.8 | 137.6 | 117.0 | 122.6 | 1,615.2 |
| Declaración | 65.3 | 52.7 | 50.2 | 53.4 | 51.2 | 49.5 | 45.7 | 47.7 | 47.0 | 50.0 | 48.1 | 56.2 | 617.0 |
| Importación | 78.4 | 82.5 | 73.1 | 95.6 | 92.6 | 88.7 | 95.6 | 85.9 | 82.9 | 87.5 | 68.9 | 66.4 | 998.2 |
| 2. Impuesto sobre la Renta | 98.1 | 72.8 | 69.6 | 281.5 | 63.3 | 62.0 | 70.2 | 66.3 | 65.5 | 65.8 | 68.3 | 70.0 | 1,053.4 |
| Pago a Cuenta | 33.8 | 28.3 | 25.0 | 23.8 | 19.1 | 19.6 | 21.3 | 23.8 | 23.1 | 24.5 | 25.9 | 26.3 | 294.5 |
| Retenciones | 61.1 | 38.0 | 36.6 | 40.2 | 37.6 | 37.0 | 44.5 | 38.9 | 38.6 | 38.0 | 39.6 | 42.0 | 492.0 |
| Declaración | 3.2 | 6.5 | 8.0 | 217.5 | 6.7 | 5.4 | 4.3 | 3.6 | 3.7 | 3.4 | 2.8 | 1.7 | 266.9 |
| 3. Derechos Arancelarios a las Importaciones | 14.7 | 15.8 | 13.9 | 16.2 | 15.8 | 14.3 | 15.3 | 12.3 | 14.0 | 17.0 | 14.2 | 15.4 | 178.8 |
| 4. Impuestos Específicos al Consumo | 10.3 | 7.8 | 7.3 | 8.2 | 7.6 | 7.7 | 7.4 | 7.8 | 6.9 | 7.9 | 7.6 | 9.2 | 95.8 |
| Productos Alcohólicos | 1.7 | 0.9 | 1.0 | 1.1 | 1.0 | 1.0 | 0.9 | 1.2 | 1.3 | 1.4 | 1.3 | 1.8 | 14.6 |
| Cigarrillos | 2.6 | 2.5 | 1.9 | 2.5 | 2.0 | 2.1 | 2.6 | 2.0 | 1.7 | 2.5 | 2.4 | 2.6 | 27.3 |
| Gaseosa | 2.3 | 2.1 | 2.1 | 2.0 | 2.3 | 2.2 | 1.9 | 2.2 | 1.7 | 1.8 | 1.7 | 2.0 | 24.2 |
| Cerveza | 3.5 | 2.2 | 2.2 | 2.5 | 2.3 | 2.3 | 2.0 | 2.4 | 2.2 | 2.2 | 2.1 | 2.7 | 28.7 |
| Armas, Municiones, Explosivos y Similares | 0.3 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.9 |
| 5. Otros Impuestos y Gravámenes Diversos | 1.5 | 1.8 | 1.2 | 1.9 | 1.4 | 1.6 | 2.0 | 2.9 | 6.0 | 5.7 | 6.2 | 5.5 | 37.7 |
| Transferencia de Bienes y Raíces | 1.4 | 1.8 | 1.1 | 1.8 | 1.4 | 1.5 | 1.9 | 1.5 | 1.5 | 1.6 | 1.1 | 1.2 | 17.8 |
| Migración y Turismo | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.8 |
| Otros | - | - | - | - | - | - | - | 1.4 | 4.4 | 4.1 | 5.0 | 4.2 | 19.07 |
| 6. Contribuciones Especiales | 9.7 | 9.3 | 9.3 | 9.7 | 9.5 | 9.0 | 9.1 | 8.4 | 8.4 | 9.0 | 8.5 | 9.0 | 108.7 |
| FOVIAL | 6.1 | 5.8 | 5.7 | 5.6 | 5.8 | 5.5 | 5.0 | 5.1 | 5.2 | 4.9 | 5.2 | 5.5 | 65.3 |
| INAZUCAR | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.8 |
| TURISMO | 0.5 | 0.6 | 0.7 | 1.1 | 0.8 | 0.7 | 1.5 | 0.7 | 0.6 | 1.4 | 0.7 | 0.7 | 9.9 |
| TRANSPORTE PUBLICO | 3.0 | 2.9 | 2.9 | 2.8 | 2.9 | 2.7 | 2.5 | 2.5 | 2.6 | 2.5 | 2.6 | 2.8 | 32.7 |
| Total Ingresos y Contribuciones | 278.1 | 242.8 | 224.6 | 466.4 | 241.5 | 232.8 | 245.3 | 231.2 | 230.6 | 242.9 | 221.8 | 231.6 | 3,089.6 |

Fuente: Dirección General de Tesorería

Ingresos tributarios brutos del Gobierno Central 2009 (En millones de US\$)

| Concepto | ENE | FEB | MAR | ABR | MAY | JUN | JUL | AGO | SEP | OCT | NOV | DIC | 2009 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1. IVA | 125.5 | 117.0 | 117.3 | 118.3 | 123.7 | 118.4 | 118.2 | 115.6 | 112.4 | 119.5 | 116.0 | 121.2 | 1,423.2 |
| Declaración | 66.5 | 58.5 | 52.9 | 56.9 | 58.0 | 55.8 | 50.9 | 55.1 | 50.2 | 50.9 | 50.2 | 49.9 | 655.6 |
| Importación | 59.1 | 58.6 | 64.4 | 61.4 | 65.7 | 62.7 | 67.3 | 60.6 | 62.2 | 68.6 | 65.9 | 71.3 | 767.6 |
| 2. Impuestos sobre la Renta | 99.1 | 65.9 | 68.1 | 239.2 | 71.7 | 69.6 | 73.0 | 69.4 | 61.8 | 67.8 | 56.1 | 62.1 | 1,003.8 |
| Pago a Cuenta | 32.2 | 24.8 | 22.0 | 21.1 | 14.4 | 15.8 | 16.2 | 17.7 | 16.8 | 18.2 | 19.3 | 20.1 | 238.7 |
| Retenciones | 65.2 | 39.7 | 39.4 | 40.7 | 41.6 | 39.9 | 44.0 | 40.0 | 34.8 | 39.2 | 35.1 | 40.3 | 500.0 |
| Declaración | 1.6 | 1.3 | 6.7 | 177.5 | 15.7 | 13.9 | 12.7 | 11.7 | 10.2 | 10.4 | 1.7 | 1.7 | 265.1 |
| 3. Derechos Arancelarios a las Importaciones | 10.1 | 10.5 | 11.7 | 11.3 | 11.3 | 10.9 | 11.6 | 9.8 | 11.1 | 12.2 | 14.0 | 13.4 | 138.0 |
| 4. Impuestos Específicos al Consumo | 11.0 | 6.0 | 7.0 | 7.7 | 7.8 | 7.6 | 8.4 | 8.4 | 6.8 | 7.6 | 9.1 | 12.3 | 99.7 |
| Productos Alcohólicos | 1.3 | 0.9 | 1.0 | 1.2 | 1.0 | 1.0 | 1.3 | 1.4 | 0.8 | 1.1 | 1.3 | 5.4 | 17.7 |
| Cigarrillos | 3.9 | 1.6 | 2.3 | 2.3 | 2.6 | 2.3 | 3.1 | 2.6 | 2.1 | 2.4 | 3.7 | 2.2 | 30.9 |
| Gaseosa | 2.4 | 1.8 | 1.8 | 2.1 | 1.9 | 1.9 | 2.0 | 2.0 | 1.9 | 2.0 | 2.0 | 2.1 | 23.8 |
| Cerveza | 3.2 | 1.8 | 1.9 | 2.1 | 2.3 | 2.2 | 1.9 | 2.3 | 2.0 | 2.1 | 2.1 | 2.5 | 26.3 |
| Armas, Municiones, Explosivos y Similares | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.9 |
| 5. Otros Impuestos y Gravámenes Diversos | 5.5 | 5.0 | 4.4 | 4.7 | 4.5 | 5.0 | 4.7 | 4.9 | 5.1 | 5.0 | 5.6 | 6.5 | 60.7 |
| Transferencia de Bienes y Raíces | 0.8 | 0.9 | 0.9 | 0.8 | 0.9 | 1.0 | 1.0 | 0.9 | 1.1 | 1.2 | 1.6 | 2.3 | 13.4 |
| Migración y Turismo | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.8 |
| Otros | 4.6 | 4.0 | 3.5 | 3.9 | 3.5 | 3.9 | 3.6 | 3.9 | 4.0 | 3.7 | 3.8 | 4.1 | 46.5 |
| 6. Contribuciones Especiales | 10.1 | 9.5 | 8.9 | 10.5 | 9.1 | 9.5 | 8.7 | 9.1 | 8.6 | 9.0 | 9.4 | 8.2 | 110.5 |
| FOVIAL | 6.4 | 6.0 | 5.5 | 6.3 | 5.6 | 5.8 | 5.2 | 5.6 | 5.3 | 5.5 | 5.8 | 5.1 | 68.1 |
| INAZUCAR | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.7 |
| TURISMO | 0.5 | 0.6 | 0.6 | 0.7 | 0.6 | 0.8 | 0.7 | 0.6 | 0.6 | 0.6 | 0.7 | 0.6 | 7.6 |
| TRANSPORTE PUBLICO | 3.2 | 3.0 | 2.7 | 3.1 | 2.8 | 2.9 | 2.6 | 2.8 | 2.7 | 2.7 | 2.9 | 2.5 | 34.1 |
| Total Ingresos y Contribuciones | 261.2 | 213.9 | 217.4 | 391.7 | 228.1 | 221.0 | 224.5 | 217.2 | 205.8 | 221.3 | 210.2 | 223.7 | 2,836.0 |

Fuente: Dirección General de Tesorería

Ingresos tributarios brutos del Gobierno Central 2010

(En millones de US\$)

| Concepto | ENE. | FEB. | MAR. | ABR. | MAY. | JUN | JUL | AGO | SEP | OCT | NOV | DIC | 2010 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1. IVA | 132.7 | 119.4 | 130.1 | 133.4 | 125.9 | 135.3 | 130.3 | 123.5 | 124.8 | 132.8 | 139.5 | 138.5 | 1,566.3 |
| Declaración | 68.8 | 53.2 | 53.6 | 57.6 | 54.6 | 57.2 | 54.1 | 55.1 | 52.5 | 56.2 | 55.2 | 57.2 | 675.3 |
| Importación | 63.9 | 66.3 | 76.5 | 75.7 | 71.4 | 78.0 | 76.2 | 68.4 | 72.3 | 76.7 | 84.3 | 81.3 | 891.0 |
| 2. Impuesto sobre la Renta | 81.6 | 69.8 | 67.5 | 272.7 | 68.1 | 70.6 | 73.0 | 70.2 | 64.7 | 71.6 | 68.0 | 73.7 | 1,051.4 |
| Pago a Cuenta | 27.3 | 22.9 | 21.4 | 22.9 | 15.5 | 16.9 | 17.1 | 18.9 | 18.1 | 20.0 | 22.2 | 23.9 | 247.2 |
| Retenciones | 53.0 | 44.4 | 39.6 | 42.4 | 40.7 | 39.7 | 46.4 | 40.5 | 37.3 | 42.6 | 39.7 | 44.3 | 510.5 |
| Declaración | 1.3 | 2.5 | 6.5 | 207.3 | 11.9 | 13.9 | 9.6 | 10.8 | 9.3 | 9.0 | 6.1 | 5.5 | 293.7 |
| 3. Derechos Arancelarios a las Importaciones | 10.3 | 9.9 | 12.9 | 11.5 | 11.1 | 13.0 | 13.0 | 11.5 | 13.2 | 13.8 | 15.9 | 14.3 | 150.5 |
| 4. Impuestos Específicos al Consumo | 10.8 | 7.1 | 8.7 | 9.4 | 9.3 | 9.9 | 9.9 | 8.9 | 9.6 | 10.4 | 12.1 | 13.7 | 119.7 |
| Productos Alcohólicos | 1.6 | 0.5 | 0.7 | 0.8 | 1.5 | 0.8 | 1.1 | 1.4 | 3.3 | 1.6 | 2.5 | 5.6 | 21.5 |
| Cigarrillos | 3.0 | 2.4 | 2.9 | 2.4 | 2.8 | 3.6 | 3.8 | 2.4 | 3.1 | 3.9 | 3.8 | 3.7 | 37.7 |
| Gaseosa | 2.5 | 1.8 | 2.6 | 3.0 | 2.7 | 2.8 | 2.5 | 2.5 | 2.4 | 2.4 | 2.6 | 2.8 | 30.6 |
| Cerveza | 3.3 | 2.4 | 2.5 | 3.1 | 2.2 | 2.6 | 2.4 | 2.6 | 0.8 | 2.5 | 3.1 | 1.5 | 28.9 |
| Armas, Municiones, Explosivos y Similares | 0.3 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.9 |
| 5. Otros Impuestos y Gravámenes Diversos | 8.6 | 6.5 | 5.5 | 5.4 | 5.3 | 6.5 | 6.1 | 5.2 | 5.5 | 5.9 | 6.0 | 5.7 | 72.4 |
| Transferencia de Bienes y Raíces | 2.3 | 1.5 | 1.2 | 0.9 | 0.8 | 1.4 | 1.4 | 0.8 | 1.3 | 1.6 | 1.2 | 1.6 | 16.1 |
| Migración y Turismo | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.9 |
| Sobre llamadas del exterior | 4.9 | 4.3 | 3.7 | 4.0 | 3.9 | 4.5 | 4.0 | 4.0 | 3.8 | 3.7 | 3.8 | 3.6 | 48.06 |
| Primera Matricula | 1.3 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.6 | 0.9 | 0.5 | 7.29 |
| 6. Contribuciones Especiales | 10.0 | 9.2 | 9.0 | 10.1 | 9.3 | 9.1 | 9.2 | 9.3 | 8.7 | 9.1 | 8.9 | 9.5 | 111.4 |
| FOVIAL | 6.4 | 5.8 | 5.6 | 6.3 | 5.8 | 5.4 | 5.6 | 5.7 | 5.4 | 5.6 | 5.5 | 6.0 | 69.0 |
| INAZUCAR | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.5 |
| TURISMO | 0.4 | 0.5 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 7.4 |
| TRANSPORTE PUBLICO | 3.2 | 2.9 | 2.8 | 3.2 | 2.9 | 2.7 | 2.8 | 2.9 | 2.7 | 2.8 | 2.8 | 3.0 | 34.6 |
| Total Ingresos y Contribuciones | 254.0 | 221.9 | 233.7 | 442.5 | 229.1 | 244.3 | 241.5 | 228.6 | 226.6 | 243.7 | 250.4 | 255.5 | 3,071.8 |

Fuente: Dirección General de Tesorería

Ingresos tributarios brutos del Gobierno Central 2011 (En millones de US\$)

| Concepto | ENE. | FEB. | MAR. | ABR. | MAY. | JUN | JUL | AGO | SEP | OCT | NOV | DIC | 2011 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1. IVA | 151.6 | 138.7 | 155.7 | 154.3 | 164.2 | 151.5 | 148.5 | 146.8 | 138.7 | 144.2 | 151.6 | 155.6 | 1,801.5 |
| Declaración | 74.3 | 62.6 | 62.2 | 68.6 | 64.0 | 60.0 | 56.1 | 56.0 | 53.2 | 61.4 | 57.1 | 60.7 | 736.2 |
| Importación | 77.3 | 76.1 | 93.5 | 85.7 | 100.3 | 91.5 | 92.4 | 90.8 | 85.5 | 82.8 | 94.5 | 94.9 | 1,065.3 |
| 2. Impuesto sobre la Renta | 110.5 | 73.2 | 82.9 | 310.3 | 69.8 | 76.1 | 80.9 | 78.5 | 71.4 | 79.5 | 75.4 | 84.2 | 1,192.8 |
| Pago a Cuenta | 32.0 | 25.6 | 24.1 | 25.9 | 18.1 | 20.5 | 20.6 | 21.4 | 22.3 | 24.4 | 25.8 | 29.6 | 290.3 |
| Retenciones | 77.7 | 46.6 | 49.0 | 52.1 | 46.0 | 50.0 | 56.3 | 53.3 | 45.5 | 51.8 | 48.6 | 53.8 | 630.7 |
| Declaración | 0.7 | 1.0 | 9.8 | 232.4 | 5.7 | 5.6 | 4.0 | 3.8 | 3.6 | 3.4 | 0.9 | 0.8 | 271.9 |
| 3. Derechos Arancelarios a las Importaciones | 11.0 | 13.1 | 13.0 | 12.4 | 13.5 | 13.7 | 13.5 | 14.0 | 14.6 | 15.6 | 16.9 | 16.0 | 167.3 |
| 4. Impuestos Específicos al Consumo | 13.3 | 9.7 | 10.7 | 11.9 | 12.6 | 10.5 | 11.1 | 11.0 | 10.9 | 11.1 | 12.4 | 15.1 | 140.4 |
| Productos Alcohólicos | 1.6 | 1.5 | 1.4 | 1.9 | 1.6 | 1.5 | 1.6 | 1.9 | 1.6 | 1.9 | 2.6 | 3.0 | 22.2 |
| Cigarrillos | 3.3 | 2.9 | 3.6 | 2.9 | 4.1 | 2.8 | 3.6 | 2.6 | 3.1 | 3.1 | 3.7 | 4.5 | 40.3 |
| Gaseosa | 3.2 | 2.4 | 2.6 | 3.1 | 3.2 | 3.0 | 2.9 | 2.9 | 2.8 | 2.6 | 2.6 | 3.2 | 34.6 |
| Cerveza | 4.9 | 2.9 | 3.1 | 4.0 | 3.5 | 3.2 | 3.0 | 3.5 | 3.3 | 3.4 | 3.4 | 4.2 | 42.3 |
| Armas, Municiones, Explosivos y Similares | 0.3 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 1.0 |
| 5. Otros Impuestos y Gravámenes Diversos | 6.1 | 5.6 | 8.0 | 6.0 | 6.1 | 6.2 | 6.0 | 5.8 | 5.5 | 5.3 | 5.8 | 6.0 | 72.3 |
| Transferencia de Bienes y Raíces | 1.3 | 1.4 | 1.1 | 1.3 | 1.4 | 1.3 | 1.6 | 1.4 | 1.2 | 1.2 | 1.6 | 1.6 | 16.3 |
| Migración y Turismo | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 1.0 |
| Sobre llamadas del exterior | 4.2 | 3.6 | 6.1 | 4.1 | 4.0 | 4.3 | 3.7 | 3.4 | 3.6 | 3.2 | 3.5 | 3.3 | 46.94 |
| Primera Matricula | 0.6 | 0.5 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.9 | 0.6 | 0.7 | 0.6 | 0.9 | 8.05 |
| 6. Contribuciones Especiales | 10.2 | 9.6 | 9.2 | 10.2 | 9.1 | 9.1 | 9.3 | 9.3 | 9.4 | 8.6 | 10.6 | 7.6 | 112.2 |
| FOVIAL | 6.4 | 6.0 | 5.7 | 6.2 | 5.6 | 5.6 | 5.6 | 5.7 | 5.8 | 5.2 | 6.6 | 4.6 | 68.9 |
| INAZUCAR | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.5 |
| TURISMO | 0.5 | 0.6 | 0.7 | 0.7 | 0.6 | 0.7 | 0.8 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 8.2 |
| TRANSPORTE PUBLICO | 3.2 | 3.0 | 2.8 | 3.1 | 2.8 | 2.8 | 2.8 | 2.9 | 2.9 | 2.6 | 3.3 | 2.3 | 34.5 |
| Total Ingresos y Contribuciones | 302.7 | 249.9 | 279.6 | 505.2 | 275.3 | 267.1 | 269.4 | 265.3 | 250.5 | 264.3 | 272.7 | 284.6 | 3,486.6 |

Ingresos no tributarios del Gobierno Central 2006 - 2011

(En millones de Dólares)

| Transacciones | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Ingresos No Tributarios | 147.6 | 149.1 | 156.6 | 112.5 | 184.1 | 156.5 |
| 1. Renta de la Propiedad | 30.7 | 11.6 | 11.3 | 3.3 | 4.1 | 3.4 |
| 2. Transferencias de Empresas Públicas | 10.2 | 12.0 | 5.3 | 6.5 | 33.4 | 24.9 |
| 3. Venta de Bienes y Servicios de Admón. Pública | 5.9 | 8.5 | 11.0 | 8.0 | 33.5 | 11.0 |
| 4. Tasas y Derechos por Servicios Públicos | 30.6 | 31.0 | 29.6 | 28.7 | 30.7 | 43.1 |
| 5. Multas | 13.8 | 20.8 | 22.4 | 18.2 | 26.4 | 30.2 |
| 6. Otros | 56.4 | 65.2 | 77.0 | 47.9 | 56.0 | 43.8 |

(Estructura Porcentual)

| Transacciones | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Ingresos No Tributarios | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 1. Renta de la Propiedad | 20.8 | 7.8 | 7.2 | 2.9 | 2.2 | 2.2 |
| 2. Transferencias de Empresas Públicas | 6.9 | 8.1 | 3.4 | 5.8 | 18.1 | 15.9 |
| 3. Venta de Bienes y Servicios de Admón. Pública | 4.0 | 5.7 | 7.0 | 7.1 | 18.2 | 7.1 |
| 4. Tasas y Derechos por Servicios Públicos | 20.7 | 20.8 | 18.9 | 25.5 | 16.7 | 27.5 |
| 5. Multas | 9.3 | 13.9 | 14.3 | 16.2 | 14.3 | 19.3 |
| 6. Otros | 38.2 | 43.7 | 49.2 | 42.6 | 30.4 | 28.0 |

(En porcentajes del PIB)

| Transacciones | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Ingresos No Tributarios | 0.8 | 0.7 | 0.7 | 0.5 | 0.9 | 0.7 |
| 1. Renta de la Propiedad | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 2. Transferencias de Empresas Públicas | 0.1 | 0.1 | 0.0 | 0.0 | 0.2 | 0.1 |
| 3. Venta de Bienes y Servicios de Admón. Pública | 0.0 | 0.0 | 0.1 | 0.0 | 0.2 | 0.0 |
| 4. Tasas y Derechos por Servicios Públicos | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 |
| 5. Multas | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 6. Otros | 0.3 | 0.3 | 0.4 | 0.2 | 0.3 | 0.2 |
| PIB nominal | 18,550.7 | 20,104.9 | 21,431.0 | 20,661.0 | 21,427.9 | 23,054.1 |

Fuente: Dirección de Política Económica y Fiscal con base a datos de la Dirección General de Tesorería y BCR

Ingresos tributarios recaudados versus presupuestados 2008 - 2011

(Millones de Dólares)

| Impuestos | 2008 | | | 2009 | | | 2010 | | | 2011 | | |
|---|----------------|----------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|
| | Recaudación | Presupuesto | % Ejec. | Recaudación | Presupuesto | % Ejec. | Recaudación | Presupuesto | % Ejec. | Recaudación | Presupuesto | % Ejec. |
| 1. IVA | 1,615.2 | 1,542.2 | 104.7 | 1,423.2 | 1,783.3 | 79.8 | 1,566.3 | 1,564.2 | 100.1 | 1,801.5 | 1,757.1 | 102.5 |
| Declaración | 617.0 | 646.2 | 95.5 | 655.6 | 664.7 | 98.6 | 675.3 | 727.4 | 92.8 | 736.2 | 733.9 | 100.3 |
| Importación | 998.2 | 896.0 | 111.4 | 767.6 | 1,118.6 | 68.6 | 891.0 | 836.8 | 106.5 | 1,065.3 | 1,023.2 | 104.1 |
| 2. Impuesto sobre la Renta | 1,053.4 | 943.5 | 111.6 | 1,003.8 | 1,062.3 | 94.5 | 1,051.4 | 1,150.6 | 91.4 | 1,192.8 | 1,144.7 | 104.2 |
| Pago a Cuenta | 294.5 | 259.7 | 113.4 | 238.7 | 302.2 | 79.0 | 247.2 | 258.7 | 95.5 | 290.3 | 269.7 | 107.6 |
| Retenciones | 492.0 | 438.2 | 112.3 | 500.0 | 495.6 | 100.9 | 510.5 | 603.6 | 84.6 | 630.7 | 557.1 | 113.2 |
| Declaración | 266.9 | 245.6 | 108.7 | 265.1 | 264.5 | 100.2 | 293.7 | 288.3 | 101.9 | 271.9 | 318.0 | 85.5 |
| 3. Derechos Arancelarios a las Importaciones | 178.8 | 203.9 | 87.7 | 138.0 | 183.1 | 75.4 | 150.5 | 161.9 | 93.0 | 167.3 | 162.3 | 103.1 |
| 4. Impuestos Específicos al Consumo | 95.8 | 104.3 | 91.9 | 99.6 | 98.4 | 101.2 | 119.7 | 123.0 | 97.3 | 140.4 | 138.8 | 101.2 |
| Productos Alcohólicos | 14.7 | 15.1 | 97.4 | 17.7 | 15.5 | 114.2 | 21.5 | 19.1 | 112.6 | 22.2 | 20.3 | 109.3 |
| Cigarrillos | 27.3 | 28.5 | 95.8 | 30.9 | 28.2 | 109.6 | 37.7 | 36.8 | 102.5 | 40.3 | 40.7 | 99.0 |
| Gaseosa | 24.2 | 27.7 | 87.4 | 23.8 | 24.2 | 98.3 | 30.6 | 24.6 | 124.6 | 34.6 | 36.2 | 95.6 |
| Cerveza | 28.7 | 31.8 | 90.3 | 26.3 | 29.4 | 89.5 | 28.9 | 40.9 | 70.8 | 42.3 | 40.6 | 104.3 |
| Armas, Municiones, Explosivos y Similares | 0.9 | 1.2 | 75.0 | 0.9 | 1.1 | 81.8 | 0.9 | 1.7 | 56.4 | 1.0 | 1.0 | 103.8 |
| 5. Otros Impuestos y Gravámenes Diversos | 38.4 | 19.0 | 202.1 | 60.7 | 103.0 | 58.9 | 72.4 | 74.0 | 97.8 | 72.3 | 108.6 | 66.6 |
| Transferencia de Bienes y Raíces | 17.8 | 18.4 | 96.7 | 13.4 | 22.1 | 60.6 | 16.1 | 23.3 | 69.2 | 16.3 | 18.0 | 90.8 |
| Migración y Turismo | 0.8 | 0.6 | 133.3 | 0.8 | 0.9 | 88.9 | 0.9 | 0.9 | 102.1 | 1.0 | 1.0 | 99.5 |
| Sobre llamadas del exterior | 19.8 | - | 0.0 | 46.5 | 80.0 | 58.1 | 48.1 | 49.8 | 96.5 | 46.9 | 74.5 | 63.0 |
| Primera Matricula | - | - | 0.0 | - | - | - | 7.3 | - | - | 8.1 | 15.1 | 53.3 |
| 6. Contribuciones Especiales | 107.9 | 115.2 | 93.7 | 110.6 | 101.2 | 109.2 | 111.4 | 107.0 | 104.1 | 112.2 | 112.0 | 100.2 |
| FOVIAL | 65.3 | 69.9 | 93.4 | 68.1 | 67.8 | 100.4 | 69.0 | 66.0 | 104.5 | 68.9 | 69.6 | 99.1 |
| INAZUCAR | 0.8 | 0.7 | 114.3 | 0.7 | - | 0.0 | 0.5 | - | 0.0 | 0.5 | - | 0.0 |
| TURISMO | 9.1 | 9.6 | 94.8 | 7.6 | 9.6 | 79.2 | 7.4 | 8.0 | 92.5 | 8.2 | 9.4 | 87.1 |
| TRANSPORTE PUBLICO | 32.7 | 35.0 | 93.4 | 34.1 | 23.8 | 143.4 | 34.6 | 33.0 | 104.8 | 34.5 | 33.0 | 104.7 |
| Total Ingresos y Contribuciones | 3,089.5 | 2,928.1 | 105.5 | 2,835.9 | 3,331.3 | 85.1 | 3,071.8 | 3,180.7 | 96.6 | 3,486.6 | 3,423.5 | 101.8 |

Fuente: Dirección General de Impuestos Internos (DGII)

Ingresos recaudados por sector económico 2010

(Millones de Dólares)

| SECTOR ECONOMICO | I V A | | Impuesto sobre la Renta | | | Derechos arancelarios | Transferencias Bienes Raíces | Impuestos Específicos | Contribuciones por Turismo | FOVIAL | Llamadas Telefónicas | Ingresos Totales |
|--|--------------|--------------|-------------------------|--------------|---------------|-----------------------|------------------------------|-----------------------|----------------------------|-------------|----------------------|------------------|
| | Declaración | Importación | Declaración | Retención | Pago a Cuenta | | | | | | | |
| AGROPECUARIO | 23.6 | 11.3 | 6.8 | 5.8 | 4.7 | 0.5 | 0.7 | 1.9 | 0.0 | - | - | 55.4 |
| EXPLOTACION DE MINAS Y CANTERAS | 0.5 | 0.0 | 0.2 | 0.2 | 0.1 | 0.0 | 0.0 | - | - | - | - | 1.0 |
| INDUSTRIAS MANUFACTURERAS | 87.5 | 311.1 | 43.5 | 75.0 | 55.5 | 20.6 | 0.7 | 94.7 | 0.1 | 29.5 | - | 718.2 |
| ELECTRICIDAD, GAS Y AGUA | 56.2 | 37.0 | 38.3 | 20.6 | 19.2 | 1.0 | 0.2 | - | - | 8.6 | - | 181.2 |
| CONSTRUCCION | 12.3 | 4.0 | 3.0 | 7.6 | 5.1 | 0.6 | 0.6 | - | 0.0 | - | - | 33.2 |
| COMERCIO | 142.9 | 454.0 | 38.1 | 68.8 | 78.3 | 111.9 | 1.7 | 22.2 | 0.1 | 30.8 | - | 948.9 |
| HOTELES, RESTAURANTES Y SIMILARES | 18.0 | 5.8 | 1.8 | 6.8 | 5.7 | 2.0 | 0.3 | 0.6 | 2.2 | - | 0.0 | 43.3 |
| TRANSP., ALMAC. Y COMUNICACIONES | 77.1 | 35.1 | 52.6 | 38.3 | 24.7 | 4.7 | 0.2 | 0.0 | 4.8 | - | 48.0 | 285.5 |
| ESTABL. FINANC., SEGUROS Y Bs RAICES | 116.4 | 1.9 | 59.6 | 60.8 | 29.2 | 0.5 | 3.3 | 0.1 | 0.0 | - | - | 271.8 |
| SERVICIOS | 121.9 | 19.7 | 27.7 | 89.7 | 21.2 | 4.4 | 2.7 | 0.2 | 0.1 | - | 0.0 | 287.6 |
| ACT. NO ESP., ADMON PUBL, ONGs E INST F. | 10.8 | 3.7 | 1.4 | 113.3 | 1.3 | 1.0 | 0.1 | 0.0 | 0.0 | - | - | 131.7 |
| EMPLEADOS Y OTRAS PERS. NATUR. | 2.7 | 3.5 | 16.9 | 2.6 | 0.6 | 1.6 | 4.2 | 0.0 | 0.0 | - | 0.0 | 32.1 |
| OTROS NO CLASIFICADOS | 5.3 | 3.9 | 3.8 | 21.0 | 1.4 | 1.6 | 1.5 | 0.0 | 0.0 | - | 0.0 | 38.6 |
| IMPUESTOS NO CLASIFICADOS | - | - | - | - | - | - | - | - | - | - | - | 43.2 |
| Total | 675.3 | 891.0 | 293.7 | 510.5 | 247.2 | 150.5 | 16.1 | 119.7 | 7.4 | 69.0 | 48.1 | 3,071.8 |

Fuente: Unidad de Estudios Tributarios, Dirección General de Impuestos Internos.

Ingresos recaudados por sector económico 2011

(Millones de Dólares)

| SECTOR ECONOMICO | I V A | | Impuesto sobre la Renta | | | Derechos arancelar. | Transf. Bienes Raíces | Impuestos Específicos | Contribuc. por Turismo | FOVIAL | Llamadas Telefónicas | Ingresos Totales |
|--|--------------|----------------|-------------------------|--------------|---------------|---------------------|-----------------------|-----------------------|------------------------|-------------|----------------------|------------------|
| | Declarac. | Importac. | Declarac. | Retención | Pago a Cuenta | | | | | | | |
| AGROPECUARIO | 35.5 | 12.6 | 6.6 | 7.8 | 7.5 | 0.6 | 0.6 | 0.1 | 0.0 | - | 0.0 | 71.4 |
| EXPLOTACION DE MINAS Y CANTERAS | 0.7 | 0.0 | 0.1 | 0.2 | 0.2 | 0.0 | 0.0 | - | - | - | - | 1.2 |
| INDUSTRIAS MANUFACTURERAS | 98.7 | 398.7 | 42.5 | 92.4 | 65.7 | 22.4 | 0.7 | 114.5 | - | 28.0 | - | 863.7 |
| ELECTRICIDAD, GAS Y AGUA | 63.1 | 48.5 | 28.2 | 23.5 | 25.3 | 1.0 | 0.1 | - | - | 12.6 | - | 202.2 |
| CONSTRUCCION | 12.8 | 2.6 | 3.2 | 8.4 | 5.2 | 0.4 | 0.2 | - | - | - | - | 32.9 |
| COMERCIO | 149.4 | 521.0 | 36.7 | 87.9 | 94.9 | 127.2 | 2.3 | 24.2 | 0.1 | 28.4 | - | 1,072.1 |
| HOTELES, RESTAURANTES Y SIMILARES | 21.2 | 6.2 | 2.1 | 8.3 | 6.9 | 2.1 | 0.4 | 0.9 | 2.9 | - | 0.0 | 50.9 |
| TRANSP., ALMAC. Y COMUNICACIONES | 78.8 | 34.5 | 31.5 | 52.8 | 22.1 | 4.6 | 0.4 | 0.0 | 5.0 | - | 46.4 | 276.0 |
| ESTABL. FINANC., SEGUROS Y Bs RAICES | 119.8 | 2.1 | 75.6 | 81.8 | 33.6 | 0.4 | 2.5 | 0.3 | 0.0 | - | - | 316.2 |
| SERVICIOS | 130.2 | 20.4 | 25.7 | 104.1 | 23.3 | 3.7 | 2.9 | 0.2 | 0.1 | - | 0.0 | 310.6 |
| ACT. NO ESP., ADMON PUBL, ONGs E INST F. | 11.9 | 4.5 | 1.1 | 129.2 | 0.8 | 0.8 | 0.1 | 0.0 | 0.0 | - | - | 148.4 |
| EMPLEADOS Y OTRAS PERS. NATUR. | 5.0 | 4.0 | 14.0 | 2.4 | 2.3 | 1.5 | 4.8 | 0.0 | 0.0 | - | 0.5 | 34.6 |
| NO CLASIFICADOS POR SECTOR | 9.0 | 10.2 | 4.4 | 31.9 | 2.5 | 2.7 | 1.5 | 0.0 | 0.1 | - | 0.0 | 62.3 |
| OTROS IMPUESTOS 1/ | | | | | | | | | | | | 44.3 |
| Total | 736.2 | 1,065.3 | 271.9 | 630.7 | 290.3 | 167.3 | 16.3 | 140.3 | 8.2 | 68.9 | 46.9 | 3,486.6 |

Fuente: Dirección General de Impuestos Internos

1/ Los otros impuestos incluyen: Migración, Transporte Público, Primera Matrícula, INAZUCAR e Impuesto Específico al Alcohol Etilico Potable.

Impuestos recaudados por zona geográfica 2010

(En miles de US\$)

| Zonas / Departamentos | I V A | | Impuesto sobre la Renta | | | Derechos Arancel a la Import. | Transf. de bienes Raíces | Impuestos Específicos | Contrib. por Turismo | FOVIAL | Llamadas Telefónicas | Ingresos Totales |
|--------------------------|--------------|--------------|-------------------------|--------------|---------------|-------------------------------|--------------------------|-----------------------|----------------------|-------------|----------------------|------------------|
| | Declaración | Importación | Declaración | Retención | Pago a Cuenta | | | | | | | |
| Zona Occidental | 32.4 | 20.5 | 11.3 | 19.6 | 11.9 | 4.1 | 1.5 | 1.1 | 0.1 | - | 0.0 | 102.4 |
| Ahuachapán | 3.7 | 1.6 | 1.3 | 2.9 | 1.2 | 0.4 | 0.3 | 0.4 | 0.0 | - | - | 11.9 |
| Santa Ana | 21.1 | 14.8 | 8.0 | 11.7 | 8.5 | 2.9 | 0.8 | 0.5 | 0.1 | - | 0.0 | 68.3 |
| Sonsonate | 7.6 | 4.1 | 2.0 | 5.1 | 2.2 | 0.7 | 0.4 | 0.2 | 0.1 | - | 0.0 | 22.3 |
| | | | | | | | | | | | | - |
| Zona Central | 601.2 | 791.0 | 261.6 | 462.1 | 219.8 | 135.5 | 11.3 | 103.5 | 6.6 | 45.4 | 48.1 | 2,686.0 |
| Chalatenango | 3.6 | 4.6 | 1.4 | 3.1 | 1.9 | 1.1 | 0.4 | 0.0 | 0.0 | - | 0.0 | 16.1 |
| La Libertad | 75.6 | 226.5 | 48.1 | 56.0 | 37.7 | 25.6 | 0.7 | 13.5 | 0.0 | 31.6 | 0.0 | 515.4 |
| San Salvador | 510.0 | 549.9 | 206.1 | 389.4 | 175.1 | 106.3 | 9.6 | 90.0 | 6.5 | 13.9 | 48.1 | 2,104.8 |
| Cuscatlán | 2.6 | 1.4 | 1.2 | 2.3 | 1.0 | 0.4 | 0.1 | 0.0 | 0.0 | - | - | 9.0 |
| La Paz | 4.3 | 6.0 | 2.3 | 6.1 | 1.6 | 1.0 | 0.1 | 0.0 | 0.0 | - | 0.0 | 21.4 |
| Cabañas | 1.7 | 1.3 | 0.8 | 1.9 | 1.2 | 0.6 | 0.2 | 0.0 | 0.0 | - | - | 7.7 |
| San Vicente | 3.4 | 1.3 | 1.8 | 3.4 | 1.2 | 0.4 | 0.2 | 0.0 | 0.0 | - | - | 11.6 |
| | | | | | | | | | | | | - |
| Zona Oriental | 26.2 | 20.1 | 9.0 | 15.2 | 10.9 | 6.3 | 1.7 | 0.1 | 0.1 | - | 0.0 | 89.7 |
| Usulután | 6.0 | 2.3 | 2.8 | 3.0 | 2.3 | 0.8 | 0.3 | 0.0 | 0.0 | - | - | 17.5 |
| San Miguel | 13.1 | 8.6 | 3.7 | 6.9 | 5.0 | 2.4 | 0.8 | 0.0 | 0.1 | - | 0.0 | 40.6 |
| Morazán | 2.4 | 1.1 | 0.9 | 2.3 | 1.1 | 0.5 | 0.1 | 0.0 | 0.0 | - | 0.0 | 8.4 |
| La Unión | 4.7 | 8.2 | 1.7 | 3.0 | 2.6 | 2.6 | 0.4 | 0.1 | 0.0 | - | - | 23.2 |
| | - | - | - | - | - | - | - | - | - | - | - | - |
| Sin zona especificada | 15.5 | 59.4 | 11.9 | 13.6 | 4.6 | 4.7 | 1.6 | 15.0 | 0.6 | 23.6 | 0.0 | 150.4 |
| No Clasificados por zona | | | | | | | | | | | | 43.2 |
| Total | 675.3 | 891.0 | 293.7 | 510.5 | 247.2 | 150.5 | 16.1 | 119.7 | 7.4 | 69.0 | 48.1 | 3,071.8 |

Fuente: Unidad de Estudios Tributarios, Dirección General de Impuestos Internos.

Impuestos recaudados por zona geográfica 2011

(En millones de US\$)

| Zonas / Departamentos | I V A | | Impuesto sobre la Renta | | | Derechos arancelar. a la Import. | Transfer.de bienes Raíces | Impuestos Específicos | Contrib. por Turismo | FOVIAL | Llamadas Telefónicas | Ingresos Totales |
|------------------------|--------------|----------------|-------------------------|--------------|---------------|----------------------------------|---------------------------|-----------------------|----------------------|-------------|----------------------|------------------|
| | Declaración | Importación | Declaración | Retención | Pago a Cuenta | | | | | | | |
| Zona Occidental | 37.3 | 23.4 | 11.5 | 25.2 | 15.2 | 4.5 | 1.4 | 1.4 | 0.1 | - | - | 120.0 |
| Ahuachapán | 5.1 | 1.9 | 1.4 | 3.6 | 1.6 | 0.5 | 0.3 | 0.5 | 0.0 | - | - | 14.8 |
| Santa Ana | 24.3 | 16.9 | 8.1 | 15.1 | 10.7 | 3.3 | 0.9 | 0.5 | 0.1 | - | - | 79.9 |
| Sonsonate | 7.9 | 4.6 | 1.9 | 6.5 | 2.9 | 0.8 | 0.3 | 0.4 | 0.0 | - | - | 25.3 |
| Zona Central | 645.8 | 951.2 | 242.4 | 570.8 | 254.2 | 151.0 | 11.4 | 123.2 | 7.1 | 46.6 | 46.9 | 3,050.6 |
| Chalatenango | 3.7 | 5.0 | 1.5 | 3.9 | 2.2 | 1.2 | 0.3 | 0.0 | 0.0 | - | - | 17.9 |
| La Libertad | 78.2 | 292.6 | 37.2 | 67.1 | 45.0 | 26.2 | 1.0 | 17.8 | 0.0 | 28.0 | - | 593.1 |
| San Salvador | 551.2 | 639.3 | 198.6 | 483.3 | 201.3 | 121.0 | 9.2 | 105.4 | 7.0 | 18.6 | 46.9 | 2,381.9 |
| Cuscatlán | 2.7 | 1.7 | 1.1 | 2.8 | 1.2 | 0.4 | 0.2 | 0.0 | 0.0 | - | - | 10.0 |
| La Paz | 4.6 | 9.6 | 1.8 | 8.1 | 2.0 | 0.9 | 0.2 | 0.0 | 0.0 | - | 0.0 | 27.3 |
| Cabañas | 1.7 | 1.4 | 0.6 | 2.4 | 1.2 | 0.7 | 0.2 | 0.0 | 0.0 | - | - | 8.3 |
| San Vicente | 3.7 | 1.6 | 1.6 | 3.3 | 1.3 | 0.4 | 0.2 | 0.0 | 0.0 | - | - | 12.2 |
| Zona Oriental | 28.9 | 22.0 | 8.4 | 17.7 | 13.0 | 6.3 | 1.8 | 0.1 | 0.1 | - | 0.0 | 98.4 |
| Usulután | 6.6 | 2.3 | 2.7 | 3.1 | 2.6 | 0.9 | 0.4 | 0.0 | 0.0 | - | - | 18.7 |
| San Miguel | 15.0 | 9.8 | 3.5 | 8.0 | 6.1 | 2.6 | 0.7 | 0.0 | 0.1 | - | 0.0 | 45.8 |
| Morazán | 2.6 | 1.4 | 0.8 | 3.0 | 1.3 | 0.5 | 0.2 | 0.0 | 0.0 | - | - | 9.8 |
| La Unión | 4.8 | 8.5 | 1.5 | 3.7 | 2.9 | 2.4 | 0.4 | 0.1 | 0.0 | - | - | 24.2 |
| Sin zona especificada | 24.3 | 68.6 | 9.6 | 16.9 | 8.0 | 5.4 | 1.8 | 15.5 | 0.8 | 22.3 | 0.0 | 173.3 |
| Otros Impuestos 1/ | | | | | | | | | | | | 44.3 |
| Total | 736.2 | 1,065.3 | 271.9 | 630.7 | 290.3 | 167.3 | 16.3 | 140.3 | 8.2 | 68.9 | 46.9 | 3,486.6 |

Fuente: Dirección General de Impuestos Internos

1/ Los otros impuestos incluyen: Migración, Transporte Público, Primera Matrícula, INAZUCAR e Impuesto Específico al Alcohol Etilico Potable.

Impuestos recaudados por cartera de contribuyentes 2010

(En millones de Dólares)

| Cartera | I V A | | Impuesto sobre la Renta | | | Derechos arancelarios | Transf. Bienes Raíces | Impuestos Específicos | Contrib. por Turismo | FOVIAL | Llamadas Telefónicas | Ingresos Totales |
|-----------------------|--------------|--------------|-------------------------|--------------|---------------|-----------------------|-----------------------|-----------------------|----------------------|-------------|----------------------|------------------|
| | Declaración | Importación | Declaración | Retención | Pago a Cuenta | | | | | | | |
| GRANDES | 509.6 | 792.8 | 227.3 | 292.2 | 197.7 | 117.0 | 2.7 | 116.8 | 6.6 | 69.0 | 48.0 | 2,379.7 |
| MEDIANOS | 80.9 | 47.5 | 22.6 | 43.3 | 24.4 | 16.5 | 1.4 | 2.1 | 0.4 | - | 0.0 | 239.0 |
| PEQUEÑOS | 84.8 | 50.7 | 43.8 | 175.0 | 25.1 | 17.1 | 12.0 | 0.8 | 0.4 | - | 0.1 | 409.8 |
| Sin tamaño específico | | | | | | | | | | | | 43.2 |
| Total | 675.3 | 891.0 | 293.7 | 510.5 | 247.2 | 150.5 | 16.1 | 119.7 | 7.4 | 69.0 | 48.1 | 3,071.8 |

Fuente: Unidad de Estudios Tributarios, Dirección General de Impuestos Internos.

1/ Los impuestos sin tamaño específico incluyen: Migración y Transporte Público.

La DGI en apego a las facultades establecidas en el art. 23 literal a) del Código Tributario, clasifica a los contribuyentes en Grandes, Medianos y Otros, considerando su nivel de ingresos, actividad económica y cualquier otro criterio que permita a la Administración Tributaria cumplir eficazmente su gestión.

Impuestos recaudados por cartera de contribuyentes 2011

(En millones de Dólares)

| Cartera | I V A | | Impuesto sobre la Renta | | | Derechos arancelarios | Transf. Bienes Raíces | Impuestos Específicos | Contrib. por Turismo | FOVIAL | Llamadas Telefónicas | Ingresos Totales |
|--------------------|--------------|----------------|-------------------------|--------------|---------------|-----------------------|-----------------------|-----------------------|----------------------|-------------|----------------------|------------------|
| | Declaración | Importación | Declaración | Retención | Pago a Cuenta | | | | | | | |
| GRANDES | 534.5 | 942.6 | 208.0 | 366.7 | 230.7 | 128.4 | 3.0 | 136.8 | 7.3 | 68.9 | 45.9 | 2,673.0 |
| MEDIANOS | 89.6 | 52.9 | 21.6 | 50.3 | 27.6 | 17.9 | 2.0 | 2.4 | 0.4 | 0.0 | 0.0 | 264.7 |
| PEQUEÑOS | 112.2 | 69.8 | 42.3 | 213.7 | 31.9 | 21.1 | 11.4 | 1.0 | 0.4 | - | 1.0 | 504.7 |
| Otros Impuestos 1/ | | | | | | | | | | | | 44.3 |
| Total | 736.2 | 1,065.3 | 271.9 | 630.7 | 290.3 | 167.3 | 16.3 | 140.3 | 8.2 | 68.9 | 46.9 | 3,486.6 |

Fuente: Dirección General de Impuestos Internos

1/ Los otros impuestos incluyen: Migración, Transporte Público, Primera Matrícula, INAZUCAR e Impuesto Específico al Alcohol Etílico Potable.

La Dirección General de Impuestos Internos (DGII), en apego a las facultades establecidas en el art. 23 literal a) del Código Tributario, clasifica a los contribuyentes en Grandes, Medianos y Otros, considerando su nivel de ingresos, actividad económica y cualquier otro criterio que permita a la Administración Tributaria cumplir eficazmente su gestión.

Contribuyentes activos declarantes de Impuesto sobre la Renta 2006- 2011

Distribuido por departamento

| Departamentos | 2006 | | | 2007 | | | 2008 | | | 2009 | | | 2010 | | | 2011 | | |
|-----------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
| | Natural | Jurídico | Total | Natural | Jurídico | Total | Natural | Jurídico | Total | Natural | Jurídico | Total | Natural | Jurídico | Total | Natural | Jurídico | Total |
| Ahuachapán | 10,740 | 197 | 10,937 | 12,947 | 205 | 13,152 | 14,472 | 220 | 14,692 | 21,989 | 195 | 22,184 | 23,778 | 197 | 23,975 | 25,205 | 200 | 25,405 |
| Santa Ana | 32,251 | 759 | 33,010 | 36,735 | 784 | 37,519 | 38,523 | 854 | 39,377 | 47,430 | 785 | 48,215 | 51,003 | 813 | 51,816 | 52,700 | 824 | 53,524 |
| Sonsonate | 23,400 | 360 | 23,760 | 27,556 | 393 | 27,949 | 28,706 | 421 | 29,127 | 32,297 | 349 | 32,646 | 35,081 | 358 | 35,439 | 36,746 | 355 | 37,101 |
| Chalatenango | 5,947 | 89 | 6,036 | 7,010 | 96 | 7,106 | 7,614 | 111 | 7,725 | 18,250 | 100 | 18,350 | 19,323 | 105 | 19,428 | 20,119 | 98 | 20,217 |
| La Libertad | 57,913 | 3,839 | 61,752 | 65,602 | 4,124 | 69,726 | 67,684 | 4,447 | 72,131 | 43,649 | 1,281 | 44,930 | 48,520 | 1,296 | 49,816 | 50,856 | 1,349 | 52,205 |
| San Salvador | 213,061 | 14,526 | 227,587 | 239,993 | 14,975 | 254,968 | 245,519 | 15,944 | 261,463 | 180,097 | 23,037 | 203,134 | 192,701 | 23,645 | 216,346 | 197,908 | 23,739 | 221,647 |
| Cuscatlán | 9,640 | 109 | 9,749 | 11,595 | 110 | 11,705 | 12,575 | 115 | 12,690 | 21,223 | 92 | 21,315 | 23,296 | 98 | 23,394 | 24,351 | 101 | 24,452 |
| La Paz | 12,610 | 464 | 13,074 | 15,586 | 460 | 16,046 | 17,204 | 474 | 17,678 | 26,782 | 313 | 27,095 | 29,002 | 301 | 29,303 | 29,935 | 290 | 30,225 |
| Cabañas | 3,863 | 72 | 3,935 | 4,555 | 80 | 4,635 | 4,872 | 85 | 4,957 | 10,962 | 67 | 11,029 | 11,604 | 69 | 11,673 | 11,838 | 70 | 11,908 |
| San Vicente | 6,551 | 88 | 6,639 | 7,952 | 87 | 8,039 | 8,647 | 90 | 8,737 | 18,446 | 71 | 18,517 | 19,570 | 76 | 19,646 | 20,251 | 71 | 20,322 |
| Usulután | 10,642 | 208 | 10,850 | 12,757 | 201 | 12,958 | 13,703 | 206 | 13,909 | 30,758 | 189 | 30,947 | 32,129 | 182 | 32,311 | 32,873 | 183 | 33,056 |
| San Miguel | 21,359 | 770 | 22,129 | 24,736 | 820 | 25,556 | 26,154 | 883 | 27,037 | 31,421 | 924 | 32,345 | 32,892 | 943 | 33,835 | 33,470 | 966 | 34,436 |
| Morazán | 4,018 | 92 | 4,110 | 4,959 | 99 | 5,058 | 5,280 | 104 | 5,384 | 11,555 | 84 | 11,639 | 12,366 | 81 | 12,447 | 12,901 | 76 | 12,977 |
| La Unión | 5,275 | 115 | 5,390 | 6,347 | 131 | 6,478 | 6,887 | 134 | 7,021 | 14,380 | 95 | 14,475 | 15,093 | 96 | 15,189 | 15,183 | 99 | 15,282 |
| No clasificados | 6,503 | 1,851 | 8,354 | 7,130 | 1,913 | 9,043 | 6,862 | 1,944 | 8,806 | 6,992 | 565 | 7,557 | 7,101 | 597 | 7,698 | 6,860 | 565 | 7,425 |
| Total | 423,773 | 23,539 | 447,312 | 485,460 | 24,478 | 509,938 | 504,702 | 26,032 | 530,734 | 516,231 | 28,147 | 544,378 | 553,459 | 28,857 | 582,316 | 571,196 | 28,986 | 600,182 |

Fuente: Dirección General de Impuestos Internos

Recepción de declaraciones de Impuesto sobre la Renta 2006 - 2011

Al 30 de abril de cada año

| Por Modalidad | 2006 | | 2007 | | 2008 | | 2009 | | 2010 | | 2011 | |
|--|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| | Número | % | Número | % | Número | % | Número | % | Número | % | Número | % |
| Declaración Electrónica Tributaria (DET) | 306,971 | 68.6 | 373,046 | 73.2 | 363,072 | 68.4 | 457,032 | 84.0 | 477,771 | 82.0 | 407,393 | 67.9 |
| Internet | 14,625 | 3.3 | 27,104 | 5.3 | 50,763 | 9.6 | 169 | 0.0 | 2,597 | 0.4 | 1,738 | 0.3 |
| Formulario físico | 116,328 | 26.0 | 92,163 | 18.1 | 79,619 | 15.0 | 65,642 | 12.1 | 34,698 | 6.0 | 26,205 | 4.4 |
| Declaraciones Pro-forma Electrónica 1/ | 9,388 | 2.1 | 17,625 | 3.5 | 37,280 | 7.0 | 21,535 | 4.0 | 67,250 | 11.5 | 164,846 | 27.5 |
| TOTAL | 447,312 | 100.0 | 509,938 | 100.0 | 530,734 | 100.0 | 544,378 | 100.0 | 582,316 | 100.0 | 600,182 | 100.0 |

Fuente: Dirección General de Impuestos Internos

Notas:

1/ Son declaraciones pre-elaboradas, enviadas por la DGII, para que el declarante confirme su aceptación

| Por Cartera | 2006 | | 2007 | | 2008 | | 2009 | | 2010 | | 2011 | |
|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| | Número | % | Número | % | Número | % | Número | % | Número | % | Número | % |
| GRANDES | 3,687 | 0.8 | 4,031 | 0.8 | 3,623 | 0.7 | 3,505 | 0.6 | 3,481 | 0.6 | 3,439 | 0.6 |
| MEDIANOS | 9,053 | 2.0 | 10,480 | 2.1 | 9,586 | 1.8 | 9,242 | 1.7 | 9,104 | 1.6 | 8,869 | 1.5 |
| OTROS | 434,572 | 97.2 | 495,427 | 97.2 | 517,525 | 97.5 | 531,631 | 97.7 | 569,731 | 97.8 | 587,874 | 97.9 |
| TOTAL | 447,312 | 100.0 | 509,938 | 100.0 | 530,734 | 100.0 | 544,378 | 100.0 | 582,316 | 100.0 | 600,182 | 100.0 |

Fuente: Dirección General de Impuestos Internos

Contribuyentes inscritos en IVA por departamento

| Departamentos | 2006 | | | 2007 | | | 2008 | | | 2009 | | | 2010 | | | 2011 | | |
|-----------------|---------------|---------------|----------------|---------------|---------------|----------------|---------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
| | Natural | Jurídico | Total | Natural | Jurídico | Total | Natural | Jurídico | Total | Natural | Jurídico | Total | Natural | Jurídico | Total | Natural | Jurídico | Total |
| Ahuachapán | 1,872 | 282 | 2,154 | 1,980 | 305 | 2,285 | 2,084 | 319 | 2,403 | 2,164 | 328 | 2,492 | 2,305 | 342 | 2,647 | 2,439 | 358 | 2,797 |
| Santa Ana | 7,348 | 991 | 8,339 | 7,750 | 1,061 | 8,811 | 8,112 | 1,128 | 9,240 | 8,380 | 1,177 | 9,557 | 8,774 | 1,200 | 9,974 | 9,061 | 1,271 | 10,332 |
| Sonsonate | 3,968 | 538 | 4,506 | 4,202 | 582 | 4,784 | 4,415 | 611 | 5,026 | 4,585 | 655 | 5,240 | 4,851 | 656 | 5,507 | 5,074 | 699 | 5,773 |
| Chalatenango | 1,370 | 123 | 1,493 | 1,470 | 137 | 1,607 | 1,575 | 145 | 1,720 | 1,640 | 151 | 1,791 | 1,765 | 159 | 1,924 | 1,854 | 177 | 2,031 |
| La Libertad | 11,238 | 5,425 | 16,663 | 12,008 | 5,849 | 17,857 | 12,750 | 6,206 | 18,956 | 13,451 | 6,557 | 20,008 | 14,704 | 6,997 | 21,701 | 15,441 | 7,328 | 22,769 |
| San Salvador | 43,606 | 21,367 | 64,973 | 45,932 | 22,946 | 68,878 | 48,483 | 24,210 | 72,693 | 50,286 | 25,383 | 75,669 | 53,022 | 26,166 | 79,188 | 55,332 | 27,422 | 82,754 |
| Cuscatlán | 1,319 | 137 | 1,456 | 1,419 | 141 | 1,560 | 1,514 | 152 | 1,666 | 1,572 | 160 | 1,732 | 1,647 | 161 | 1,808 | 1,735 | 179 | 1,914 |
| La Paz | 1,950 | 337 | 2,287 | 2,060 | 356 | 2,416 | 2,201 | 381 | 2,582 | 2,269 | 400 | 2,669 | 2,400 | 449 | 2,849 | 2,522 | 477 | 2,999 |
| Cabañas | 1,052 | 77 | 1,129 | 1,104 | 86 | 1,190 | 1,154 | 92 | 1,246 | 1,178 | 102 | 1,280 | 1,220 | 105 | 1,325 | 1,242 | 111 | 1,353 |
| San Vicente | 1,131 | 109 | 1,240 | 1,179 | 119 | 1,298 | 1,266 | 127 | 1,393 | 1,308 | 136 | 1,444 | 1,469 | 137 | 1,606 | 1,517 | 146 | 1,663 |
| Usulután | 2,435 | 314 | 2,749 | 2,526 | 335 | 2,861 | 2,664 | 353 | 3,017 | 2,752 | 362 | 3,114 | 2,912 | 363 | 3,275 | 3,052 | 391 | 3,443 |
| San Miguel | 6,414 | 1,047 | 7,461 | 6,731 | 1,135 | 7,866 | 7,037 | 1,208 | 8,245 | 7,262 | 1,257 | 8,519 | 7,741 | 1,294 | 9,035 | 8,103 | 1,378 | 9,481 |
| Morazán | 853 | 95 | 948 | 911 | 113 | 1,024 | 953 | 122 | 1,075 | 982 | 134 | 1,116 | 1,042 | 132 | 1,174 | 1,112 | 147 | 1,259 |
| La Unión | 1,962 | 173 | 2,135 | 2,050 | 185 | 2,235 | 2,150 | 204 | 2,354 | 2,235 | 222 | 2,457 | 2,339 | 227 | 2,566 | 2,410 | 244 | 2,654 |
| No clasificados | 97 | 17 | 114 | 95 | 17 | 112 | 95 | 18 | 113 | 95 | 17 | 112 | 89 | 27 | 116 | 67 | 11 | 78 |
| Total | 86,615 | 31,032 | 117,647 | 91,417 | 33,367 | 124,784 | 96,453 | 35,276 | 131,729 | 100,159 | 37,041 | 137,200 | 106,280 | 38,415 | 144,695 | 110,961 | 40,339 | 151,300 |

Fuente: Dirección General de Impuestos Internos

Contribuyentes inscritos de IVA por cartera 2006 - 2011

| Período | GRANDES | | | MEDIANOS | | | PEQUEÑOS | | | Total | | |
|---------|---------|----------|---------|----------|----------|---------|----------|----------|---------|---------|----------|---------|
| | Natural | Jurídico | Totales | Natural | Jurídico | Totales | Natural | Jurídico | Totales | Natural | Jurídico | Totales |
| 2006 | 669 | 1,903 | 2,572 | 3,377 | 3,700 | 7,077 | 82,569 | 25,429 | 107,998 | 86,615 | 31,032 | 117,647 |
| 2007 | 714 | 2,035 | 2,749 | 3,687 | 4,051 | 7,738 | 87,016 | 27,281 | 114,297 | 91,417 | 33,367 | 124,784 |
| 2008 | 714 | 2,035 | 2,749 | 3,679 | 4,059 | 7,738 | 92,060 | 29,182 | 121,242 | 96,453 | 35,276 | 131,729 |
| 2009 | 714 | 2,035 | 2,749 | 3,675 | 4,063 | 7,738 | 95,771 | 30,942 | 126,713 | 100,159 | 37,041 | 137,200 |
| 2010 | 850 | 2,689 | 3,539 | 4,328 | 5,119 | 9,447 | 101,102 | 30,607 | 131,709 | 106,280 | 38,415 | 144,695 |
| 2011 | 849 | 2,689 | 3,538 | 4,316 | 5,117 | 9,433 | 105,796 | 32,533 | 138,329 | 110,961 | 40,339 | 151,300 |

Fuente: Dirección General de Impuestos Internos

Recepción de declaraciones de IVA 2006- 2011

| Por Modalidad | 2006 | | 2007 | | 2008 | | 2009 | | 2010 | | 2011 | |
|--|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| | Número | % | Número | % | Número | % | Número | % | Número | % | Número | % |
| Declaración Electrónica Tributaria (DET) | 621,281 | 57.8 | 705,520 | 62.6 | 806,886 | 64.2 | 802,970 | 61.8 | 884,782 | 71.3 | 925,745 | 74.9 |
| Internet | 7,122 | 0.7 | 17,488 | 1.6 | 53,921 | 4.3 | 129,434 | 10.0 | 22,296 | 1.8 | 22,230 | 1.8 |
| Formularios físicos | 447,214 | 41.6 | 404,042 | 35.8 | 395,440 | 31.5 | 367,188 | 28.3 | 334,346 | 26.9 | 287,570 | 23.3 |
| TOTAL | 1,075,617 | 100.0 | 1,127,050 | 100.0 | 1,256,247 | 100.0 | 1,299,592 | 100.0 | 1,241,424 | 100.0 | 1,235,545 | 100.0 |

Fuente: Dirección General de Impuestos Internos

| Por Cartera | 2006 | | 2007 | | 2008 | | 2009 | | 2010 | | 2011 | |
|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| | Número | % | Número | % | Número | % | Número | % | Número | % | Número | % |
| GRANDES | 40,598 | 3.8 | 41,225 | 3.7 | 42,632 | 3.4 | 43,267 | 3.3 | 42,109 | 3.4 | 40,227 | 3.3 |
| MEDIANOS | 99,044 | 9.2 | 104,575 | 9.3 | 111,126 | 8.8 | 108,305 | 8.3 | 109,380 | 8.8 | 104,615 | 8.5 |
| PEQUEÑOS | 935,975 | 87.0 | 981,250 | 87.1 | 1,102,489 | 87.8 | 1,148,020 | 88.3 | 1,089,935 | 87.8 | 1,090,703 | 88.3 |
| TOTAL | 1,075,617 | 100.0 | 1,127,050 | 100.0 | 1,256,247 | 100.0 | 1,299,592 | 100.0 | 1,241,424 | 100.0 | 1,235,545 | 100.0 |

Fuente: Dirección General de Impuestos Internos