

**INGRESOS AL 31 DE DICIEMBRE DE 2024, VRS EJECUTADO 2023 (preliminar)**  
(Montos en Millones de US\$)

| Concepto                                    | Año 2023 |                | Año 2024     |              |              |              |              |              |              |              |              |              |              |              | Variaciones    |              |              |
|---|----------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|--------------|--------------|
|   | Al       | 31 Dic.        | Ene.         | Feb.         | Mar.         | Abr.         | May.         | Jun.         | Jul.         | Ago.         | Sep.         | Oct.         | Nov.         | Dic.         | Al 31 Dic.     | Abs.         | %            |
| <b>INGRESOS CORRIENTES Y CONTRIBUCIONES</b> |          | <b>7,144.7</b> | <b>777.0</b> | <b>550.2</b> | <b>552.0</b> | <b>#####</b> | <b>600.7</b> | <b>556.9</b> | <b>600.0</b> | <b>578.5</b> | <b>551.6</b> | <b>584.5</b> | <b>593.1</b> | <b>592.6</b> | <b>7,648.6</b> | <b>504.0</b> | <b>7.1</b>   |
| <b>1. TRIBUTARIOS Y CONTRIBUCIONES</b>      |          | <b>6,818.5</b> | <b>759.7</b> | <b>529.3</b> | <b>509.5</b> | <b>#####</b> | <b>576.4</b> | <b>535.3</b> | <b>576.9</b> | <b>554.3</b> | <b>531.0</b> | <b>564.3</b> | <b>572.6</b> | <b>571.4</b> | <b>7,369.1</b> | <b>550.6</b> | <b>8.1</b>   |
| <b>IVA</b>                                  |          | <b>3,176.2</b> | <b>336.2</b> | <b>272.2</b> | <b>266.2</b> | <b>302.0</b> | <b>290.6</b> | <b>273.3</b> | <b>290.2</b> | <b>286.2</b> | <b>276.9</b> | <b>296.7</b> | <b>301.5</b> | <b>308.9</b> | <b>3,501.0</b> | <b>324.7</b> | <b>10.2</b>  |
| Declaraciones                               |          | 1,473.8        | 163.6        | 128.5        | 120.5        | 133.6        | 129.3        | 137.0        | 129.0        | 135.7        | 131.2        | 129.1        | 137.9        | 141.4        | 1,616.8        | 143.0        | 9.7          |
| Importación                                 |          | 1,702.4        | 172.6        | 143.8        | 145.7        | 168.4        | 161.2        | 136.3        | 161.2        | 150.5        | 145.7        | 167.6        | 163.6        | 167.6        | 1,884.2        | 181.7        | 10.7         |
| <b>IMPUESTO SOBRE LA RENTA</b>              |          | <b>2,877.4</b> | <b>357.8</b> | <b>197.6</b> | <b>186.8</b> | <b>719.4</b> | <b>220.8</b> | <b>204.3</b> | <b>223.0</b> | <b>205.2</b> | <b>192.5</b> | <b>199.3</b> | <b>202.7</b> | <b>193.4</b> | <b>3,102.8</b> | <b>225.3</b> | <b>7.8</b>   |
| Declaraciones                               |          | 824.3          | 98.7         | 22.4         | 18.7         | 521.4        | 43.4         | 34.0         | 32.9         | 27.6         | 25.8         | 27.1         | 16.8         | 8.9          | 877.7          | 53.5         | 6.5          |
| Retenciones                                 |          | 1,353.2        | 181.4        | 109.3        | 105.1        | 130.9        | 123.0        | 115.1        | 138.2        | 119.3        | 108.3        | 113.2        | 120.4        | 116.8        | 1,481.0        | 127.8        | 9.4          |
| Pago a Cuenta                               |          | 700.0          | 77.7         | 65.8         | 63.0         | 67.1         | 54.4         | 55.2         | 51.9         | 58.3         | 58.4         | 59.0         | 65.5         | 67.7         | 744.0          | 44.0         | 6.3          |
| <b>DERECHOS ARANCELARIOS A LA IMPORT.</b>   |          | <b>322.1</b>   | <b>27.9</b>  | <b>25.4</b>  | <b>24.0</b>  | <b>30.7</b>  | <b>28.3</b>  | <b>23.3</b>  | <b>28.1</b>  | <b>28.4</b>  | <b>28.2</b>  | <b>31.7</b>  | <b>32.0</b>  | <b>32.7</b>  | <b>340.7</b>   | <b>18.6</b>  | <b>5.8</b>   |
| <b>IMPUESTOS SELECTIVOS AL CONSUMO</b>      |          | <b>232.4</b>   | <b>22.8</b>  | <b>18.4</b>  | <b>17.7</b>  | <b>19.6</b>  | <b>20.5</b>  | <b>19.2</b>  | <b>19.2</b>  | <b>18.8</b>  | <b>18.5</b>  | <b>19.8</b>  | <b>20.2</b>  | <b>21.3</b>  | <b>235.9</b>   | <b>3.5</b>   | <b>1.5</b>   |
| Productos Alcohólicos                       |          | 33.9           | 12.6         | 2.0          | 2.8          | 10.5         | 2.3          | 2.4          | 2.5          | 2.4          | 2.8          | 3.3          | 3.0          | 3.5          | 50.0           | 16.1         | 47.6         |
| Cerveza                                     |          | 101.6          | 1.3          | 8.8          | 7.5          | 0.5          | 9.1          | 8.6          | 8.3          | 8.7          | 7.7          | 7.9          | 8.4          | 9.5          | 86.3           | -15.4        | -15.1        |
| Cigarrillo                                  |          | 26.7           | 2.6          | 2.0          | 1.8          | 2.2          | 2.8          | 1.8          | 2.7          | 1.8          | 2.3          | 2.4          | 2.6          | 2.4          | 27.2           | 0.5          | 1.9          |
| Gaseosa y otras bebidas no carbonatadas     |          | 68.5           | 6.2          | 5.5          | 5.6          | 6.4          | 6.3          | 6.4          | 5.4          | 5.8          | 5.7          | 5.6          | 5.6          | 5.7          | 70.3           | 1.8          | 2.6          |
| Armas, munic., explos. Y similares          |          | 1.1            | 0.1          | 0.1          | 0.1          | 0.0          | 0.1          | 0.0          | 0.3          | 0.1          | 0.0          | 0.1          | 0.1          | 0.1          | 1.1            | 0.0          | -4.1         |
| Ad-valorem sobre combustibles               |          | 0.5            | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.4          | 0.5          | 0.0          | 1.0            | 0.5          | 111.6        |
| <b>OTROS IMP. Y GRAV. DIVERSOS</b>          |          | <b>89.7</b>    | <b>8.3</b>   | <b>8.7</b>   | <b>8.3</b>   | <b>9.8</b>   | <b>9.5</b>   | <b>8.5</b>   | <b>10.5</b>  | <b>9.1</b>   | <b>8.4</b>   | <b>10.0</b>  | <b>9.5</b>   | <b>8.6</b>   | <b>109.3</b>   | <b>19.6</b>  | <b>21.9</b>  |
| Transferencia de Bienes Raíces              |          | 54.0           | 4.8          | 5.2          | 4.2          | 5.2          | 4.7          | 4.3          | 6.1          | 4.7          | 4.5          | 5.8          | 5.1          | 4.6          | 59.0           | 5.0          | 9.3          |
| Migración y Turismo                         |          | 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          | 0.0            | 0.0          |              |
| Impto. Esp. 1er Matricula                   |          | 25.9           | 2.0          | 1.9          | 2.2          | 2.6          | 2.8          | 2.2          | 2.6          | 2.3          | 2.2          | 2.3          | 2.5          | 2.4          | 28.0           | 2.2          | 8.3          |
| Ad-valorem s/Primas de Seguros              |          | 9.8            | 1.6          | 1.6          | 1.9          | 2.1          | 2.0          | 2.0          | 1.8          | 2.1          | 1.7          | 1.9          | 2.0          | 1.6          | 22.3           | 12.5         | 126.7        |
| <b>CONTRIBUCIONES ESPECIALES</b>            |          | <b>120.7</b>   | <b>6.6</b>   | <b>6.9</b>   | <b>6.5</b>   | <b>6.8</b>   | <b>6.8</b>   | <b>6.8</b>   | <b>5.9</b>   | <b>6.7</b>   | <b>6.5</b>   | <b>6.8</b>   | <b>6.8</b>   | <b>6.5</b>   | <b>79.5</b>    | <b>-41.2</b> | <b>-34.1</b> |
| PROMOCION TURISMO                           |          | 18.2           | 1.5          | 2.0          | 1.8          | 2.0          | 2.0          | 1.8          | 1.7          | 1.8          | 1.7          | 1.6          | 1.6          | 1.7          | 21.2           | 3.0          | 16.5         |
| FOVIAL                                      |          | 46.4           | 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            | -46.4        | -100.0       |
| TRANSPORTE PUBLICO                          |          | 55.3           | 5.1          | 4.9          | 4.7          | 4.9          | 4.8          | 5.0          | 4.2          | 4.9          | 4.8          | 4.5          | 5.1          | 4.7          | 57.6           | 2.3          | 4.2          |
| AZUCAR EXTRAIDA                             |          | 0.8            | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.7          | 0.0          | 0.0          | 0.7            | -0.1         | -8.3         |
| <b>2. NO TRIBUTARIOS</b>                    |          | <b>326.2</b>   | <b>17.3</b>  | <b>20.9</b>  | <b>42.5</b>  | <b>23.2</b>  | <b>24.4</b>  | <b>21.6</b>  | <b>23.1</b>  | <b>24.2</b>  | <b>20.6</b>  | <b>20.2</b>  | <b>20.5</b>  | <b>21.2</b>  | <b>279.5</b>   | <b>-46.7</b> | <b>-14.3</b> |
| <b>TASAS Y DERECHOS</b>                     |          | <b>71.4</b>    | <b>4.8</b>   | <b>4.5</b>   | <b>4.2</b>   | <b>4.8</b>   | <b>4.7</b>   | <b>4.1</b>   | <b>4.9</b>   | <b>4.5</b>   | <b>4.6</b>   | <b>4.9</b>   | <b>4.6</b>   | <b>4.6</b>   | <b>55.3</b>    | <b>-16.2</b> | <b>-22.6</b> |
| <b>CONTRIBUCIONES A LA SEG. SOCIAL</b>      |          | <b>0.0</b>     | <b>0.0</b>   | <b>4.3</b>   | <b>4.0</b>   | <b>4.1</b>   | <b>4.2</b>   | <b>4.2</b>   | <b>4.4</b>   | <b>4.4</b>   | <b>4.3</b>   | <b>4.3</b>   | <b>4.3</b>   | <b>4.3</b>   | <b>46.9</b>    | <b>46.9</b>  |              |
| Contrib. Patronales del Sector Privado      |          | 0.0            | 0.0          | 4.3          | 4.0          | 4.1          | 4.2          | 4.2          | 4.4          | 4.4          | 4.3          | 4.3          | 4.3          | 4.3          | 46.8           | 46.8         |              |
| Contrib. Patronales del Sector Público      |          | 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          | 0.1            | 0.1          |              |
| <b>VENTA DE BIENES Y SERVICIOS</b>          |          | <b>16.2</b>    | <b>1.3</b>   | <b>1.3</b>   | <b>1.1</b>   | <b>1.5</b>   | <b>1.4</b>   | <b>1.1</b>   | <b>1.3</b>   | <b>1.2</b>   | <b>1.4</b>   | <b>1.3</b>   | <b>0.8</b>   | <b>0.9</b>   | <b>14.8</b>    | <b>-1.4</b>  | <b>-8.9</b>  |
| Del cual: DUI                               |          | 6.2            | 0.7          | 0.5          | 0.4          | 0.5          | 0.5          | 0.4          | 0.5          | 0.4          | 0.5          | 0.5          | 0.5          | 0.4          | 5.9            | -0.4         | -5.9         |
| <b>INGRESOS FINANCIEROS Y OTROS</b>         |          | <b>155.7</b>   | <b>6.4</b>   | <b>6.5</b>   | <b>12.6</b>  | <b>8.3</b>   | <b>9.2</b>   | <b>7.7</b>   | <b>8.7</b>   | <b>9.6</b>   | <b>5.8</b>   | <b>5.5</b>   | <b>6.2</b>   | <b>7.0</b>   | <b>93.6</b>    | <b>-62.1</b> | <b>-39.9</b> |
| <b>TRANSFERENCIAS CORRIENTES</b>            |          | <b>33.2</b>    | <b>0.0</b>   | <b>0.0</b>   | <b>16.3</b>  | <b>0.0</b>   | <b>0.7</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>17.0</b>    | <b>-16.2</b> | <b>-48.7</b> |
| <b>OTROS (FEFE)</b>                         |          | <b>49.7</b>    | <b>4.7</b>   | <b>4.3</b>   | <b>4.2</b>   | <b>4.4</b>   | <b>4.2</b>   | <b>4.5</b>   | <b>3.8</b>   | <b>4.5</b>   | <b>4.5</b>   | <b>4.1</b>   | <b>4.6</b>   | <b>4.3</b>   | <b>52.1</b>    | <b>2.4</b>   | <b>4.8</b>   |

Fuente: Dirección General de Tesorería, según reportes preliminares del Departamento de Ingresos Bancarios.

Los ingresos de la Contribución de Conservación Vial, ya no ingresaran al Fondo General del Estado, las disposiciones vigentes establecen que los sujetos pasivos deberán enterar los fondos a la cuenta bancaria que el FOVIAL designe para tal fin. (Reforma del Art. 26 inciso 4° de la Ley del FOVIAL, D.L. 728, del 26 de abril de 2023; D.O. # 86, Tomo 439, del 12 de mayo de 2023).

**COMPARATIVO ACUMULADO AL 31 DE DICIEMBRE DE 2024, VRS EJECUTADO 2023 Y PRESUPUESTO 2024 (preliminar)**  
(Montos en Millones de US\$)

| Concepto  | Año 2023       | Pto. 2024      | Año 2024       | Variac. 24 / Pto. 24 |              | Variac. 24 / 23 |              |
|---|----------------|----------------|----------------|----------------------|--------------|-----------------|--------------|
|   | Al 31 Dic.     | Al 31 Dic.     | Al 31 Dic.     | Abs.                 | %            | Abs.            | %            |
| <b>INGRESOS CORRIENTES Y CONTRIBUCIONES (1+2)</b> | <b>7,144.7</b> | <b>7,448.0</b> | <b>7,648.6</b> | <b>200.7</b>         | <b>2.7</b>   | <b>504.0</b>    | <b>7.1</b>   |
| <b>1. TRIBUTARIOS Y CONTRIBUCIONES</b>            | <b>6,818.5</b> | <b>6,962.1</b> | <b>7,369.1</b> | <b>406.9</b>         | <b>5.8</b>   | <b>550.6</b>    | <b>8.1</b>   |
| <b>IVA</b>  | <b>3,176.2</b> | <b>3,268.7</b> | <b>3,501.0</b> | <b>232.3</b>         | <b>7.1</b>   | <b>324.7</b>    | <b>10.2</b>  |
| Declaraciones                                     | 1,473.8        | 1,590.3        | 1,616.8        | 26.5                 | 1.7          | 143.0           | 9.7          |
| Importación                                       | 1,702.4        | 1,678.4        | 1,884.2        | 205.8                | 12.3         | 181.7           | 10.7         |
| <b>IMPUESTO SOBRE LA RENTA</b>                    | <b>2,877.4</b> | <b>2,978.0</b> | <b>3,102.8</b> | <b>124.8</b>         | <b>4.2</b>   | <b>225.3</b>    | <b>7.8</b>   |
| Declaraciones                                     | 824.3          | 854.7          | 877.7          | 23.0                 | 2.7          | 53.5            | 6.5          |
| Retenciones                                       | 1,353.2        | 1,399.7        | 1,481.0        | 81.4                 | 5.8          | 127.8           | 9.4          |
| Pago a Cuenta                                     | 700.0          | 723.7          | 744.0          | 20.3                 | 2.8          | 44.0            | 6.3          |
| <b>DERECHOS ARANCELARIOS A LA IMPORTACION</b>     | <b>322.1</b>   | <b>333.6</b>   | <b>340.7</b>   | <b>7.1</b>           | <b>2.1</b>   | <b>18.6</b>     | <b>5.8</b>   |
| <b>IMPUESTOS SELECTIVOS AL CONSUMO</b>            | <b>232.4</b>   | <b>253.7</b>   | <b>235.9</b>   | <b>-17.8</b>         | <b>-7.0</b>  | <b>3.5</b>      | <b>1.5</b>   |
| Productos Alcohólicos                             | 33.9           | 38.1           | 50.0           | 11.9                 | 31.4         | 16.1            | 47.6         |
| Cerveza   | 101.6          | 113.8          | 86.3           | -27.5                | -24.2        | -15.4           | -15.1        |
| Cigarrillo  | 26.7           | 29.4           | 27.2           | -2.2                 | -7.5         | 0.5             | 1.9          |
| Gaseosa y otras bebidas no carbonatadas           | 68.5           | 70.6           | 70.3           | -0.3                 | -0.5         | 1.8             | 2.6          |
| Armas, munic., explos. Y similares                | 1.1            | 1.3            | 1.1            | -0.2                 | -14.0        | 0.0             | -4.1         |
| Ad-valorem sobre combustibles                     | 0.5            | 0.5            | 1.0            | 0.5                  | 91.8         | 0.5             | 111.6        |
| <b>OTROS IMP. Y GRAV. DIVERSOS</b>                | <b>89.7</b>    | <b>96.0</b>    | <b>109.3</b>   | <b>13.3</b>          | <b>13.9</b>  | <b>19.6</b>     | <b>21.9</b>  |
| Transferencia de Bienes Raíces                    | 54.0           | 58.4           | 59.0           | 0.6                  | 1.0          | 5.0             | 9.3          |
| Migración y Turismo                               | 0.0            |                | 0.0            | 0.0                  |              | 0.0             |              |
| Impto. Esp. 1er Matricula                         | 25.9           | 28.4           | 28.0           | -0.3                 | -1.2         | 2.2             | 8.3          |
| Ad-valorem s/Primas de Seguros                    | 9.8            | 9.2            | 22.3           | 13.1                 | 142.2        | 12.5            | 126.7        |
| <b>CONTRIBUCIONES ESPECIALES</b>                  | <b>120.7</b>   | <b>32.2</b>    | <b>79.5</b>    | <b>47.4</b>          | <b>147.3</b> | <b>-41.2</b>    | <b>-34.1</b> |
| PROMOCION TURISMO                                 | 18.2           | 13.7           | 21.2           | 7.5                  | 54.4         | 3.0             | 16.5         |
| FOVIAL  | 46.4           | 0.0            | 0.0            | 0.0                  |              | -46.4           | -100.0       |
| TRANSPORTE PUBLICO                                | 55.3           | 18.4           | 57.6           | 39.2                 | 212.6        | 2.3             | 4.2          |
| AZUCAR EXTRAIDA                                   | 0.8            | 0.0            | 0.7            | 0.7                  |              | -0.1            | -8.3         |
| <b>2. NO TRIBUTARIOS</b>                          | <b>326.2</b>   | <b>485.8</b>   | <b>279.5</b>   | <b>-206.3</b>        | <b>-42.5</b> | <b>-46.7</b>    | <b>-14.3</b> |
| <b>TASAS Y DERECHOS</b>                           | <b>71.4</b>    |                | <b>55.3</b>    | <b>55.3</b>          |              | <b>-16.2</b>    | <b>-22.6</b> |
| <b>CONTRIBUCIONES A LA SEG. SOCIAL</b>            | <b>0.0</b>     |                | <b>46.9</b>    | <b>46.9</b>          |              | <b>46.9</b>     |              |
| Contrib. Patronales del Sector Privado            | 0.0            |                | 46.8           | 46.8                 |              | 46.8            |              |
| Contrib. Patronales del Sector Público            | 0.0            |                | 0.1            | 0.1                  |              | 0.1             |              |
| <b>VENTA DE BIENES Y SERVICIOS</b>                | <b>16.2</b>    |                | <b>14.8</b>    | <b>14.8</b>          |              | <b>-1.4</b>     | <b>-8.9</b>  |
| Del cual: DUI                                     | 6.2            |                | 5.9            | 5.9                  |              | -0.4            | -5.9         |
| <b>INGRESOS FINANCIEROS Y OTROS</b>               | <b>155.7</b>   |                | <b>93.6</b>    | <b>93.6</b>          |              | <b>-62.1</b>    | <b>-39.9</b> |
| <b>TRANSFERENCIAS CORRIENTES</b>                  | <b>33.2</b>    |                | <b>17.0</b>    | <b>17.0</b>          |              | <b>-16.2</b>    | <b>-48.7</b> |
| <b>OTROS (FEFE)</b>                               | <b>49.7</b>    |                | <b>52.1</b>    | <b>52.1</b>          |              | <b>2.4</b>      | <b>4.8</b>   |

Fuente: Dirección General de Tesorería, según reportes preliminares del Departamento de Ingresos Bancarios.