Ingresos Tributarios de la Administración Central 2003-2023

- Millones de Quetzales -

Descripción	2003 1/	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 2/
Total	**20,280.7**	**21,974.0**	**23,310.0**	**27,238.1**	**31,543.3**	**33,358.1**	**31,811.7**	**34,772.0**	**40,292.2**	**42,819.8**	**46,335.5**	**49,096.9**	**49,730.7**	**54,109.5**	**56,684.1**	**58,835.6**	**62,593.6**	**60,279.4**	**78,019.1**	**88,579.0**	**95,546.6**
Impuestos Directos	**5,257.8**	**5,376.6**	**6,057.9**	**7,655.9**	**8,668.5**	**9,714.3**	**9,715.3**	**10,329.8**	**12,710.5**	**13,453.7**	**16,052.8**	**17,768.0**	**17,555.6**	**20,595.5**	**20,723.4**	**20,920.7**	**21,972.0**	**21,833.4**	**28,715.7**	**31,824.0**	**35,698.5**
Sobre la Renta	2,691.5	3,286.7	4,375.1	5,433.7	6,598.1	7,352.0	7,198.8	7,743.5	10,063.3	10,595.3	12,775.4	14,206.9	13,627.3	16,499.1	16,306.9	16,236.3	17,098.6	16,749.0	23,287.8	25,655.4	28,389.9
Sobre Inmuebles y Otros Sobre el Patrimonio	8.6	9.1	9.1	9.1	14.5	15.9	9.5	10.6	14.2	9.1	11.5	15.7	21.2	23.8	30.2	28.1	42.2	12.4	26.3	37.0	40.3
Empresas Mercantiles y Agropecuarias	2,557.6	854.8	26.3	14.5	8.9	10.6	1.8	2.0	8.0	0.3	2.7	2.7	0.2	1.0	6.3	0.2	2.1	1.9	3.4	2.1	0.9
Extraordinario y Temporal de Apoyo a los Acuerdos de Paz		1,226.0	1,647.3	2,198.6	2,046.9	2,335.8	676.5	43.8	53.6	4.2	20.6	9.2	1.3	1.3	27.8	10.3	63.1	2.7	8.9	10.7	8.0
Impuesto de Solidaridad							1,828.6	2529.9822	2,571.5	2,844.7	3,242.8	3,533.5	3,905.6	4,070.3	4,352.2	4,645.9	4,766.0	5,067.4	5,389.3	6,118.7	7,259.4
Impuestos Indirectos	**15,023.0**	**16,597.3**	**17,252.2**	**19,582.2**	**22,874.9**	**23,643.9**	**22,096.5**	**24442.117**	**27,581.7**	**29,366.1**	**30,282.7**	**31,328.9**	**32,175.2**	**33,513.9**	**35,960.7**	**37,914.9**	**40,621.6**	**38,446.0**	**49,303.4**	**56,755.0**	**59,849.3**
Impuesto al Valor Agregado	9,288.6	10,482.3	10,752.7	12,497.5	15,377.0	16,155.2	15,015.5	16,980.4	19,472.2	20,912.9	21,873.9	23,152.9	23,271.3	24,215.2	26,186.7	27,732.5	29,920.0	28,759.7	36,985.3	43,404.3	45,770.1
Doméstico	3,511.9	4,036.8	3,737.6	4,473.3	5,613.5	5,830.9	6,074.6	6,653.2	7,595.4	8,345.7	9,266.4	10,094.6	10,692.0	11,908.8	12,970.7	13,263.4	14,611.2	14,671.8	16,750.9	18,743.8	21,373.0
Importaciones	5,776.7	6,445.5	7,015.1	8,024.2	9,763.5	10,324.4	8,940.9	10,327.2	11,876.8	12,567.3	12,607.5	13,058.3	12,579.3	12,306.5	13,216.0	14,469.1	15,308.9	14,087.9	20,234.3	24,660.5	24,397.1
Derechos Arancelarios a la Importación	2,383.9	2,427.1	3,714.5	2,603.5	2,653.9	2,427.2	2,138.8	2,367.7	2,532.6	2,310.9	1,965.0	2,043.6	2,157.2	2,322.9	2,454.8	2,575.8	2,711.5	2,487.4	3,485.4	3,902.6	4,087.1
Distribución de Petróleo y sus Derivados	1,496.9	1,768.7	485.3	1,942.7	2,047.3	1,938.4	2,184.2	2,178.7	2,125.4	2,103.2	2,297.5	2,445.1	2,898.9	3,195.3	3,296.4	3,417.4	3,743.4	3,484.7	4,066.3	4,038.9	4,270.3
Timbres Fiscales	176.8	288.4	313.3	391.7	391.9	376.5	594.8	571.6	637.7	877.3	429.6	358.7	336.5	370.1	507.9	463.0	451.5	391.6	542.0	586.5	588.5
Circulación de Vehículos	257.0	268.3	319.1	327.3	353.1	401.6	467.5	505.1	558.3	573.1	835.8	572.4	717.1	782.4	826.0	881.2	909.3	903.0	1,011.1	1,070.7	1,160.4
IPRIMA										330.6	694.1	747.1	913.8	967.2	952.9	952.7	998.8	835.8	1,238.5	1,402.1	1,675.7
Regalías Petroleras e Hidrocarburos Compartibles	506.2	494.2	591.3	671.6	801.2	1,228.2	592.8	687.9	1,145.3	1,053.7	868.4	619.1	223.6	148.9	206.8	322.8	178.2	117.8	178.3	326.7	99.9
Salida del País	163.5	190.9	197.2	202.2	229.0	227.9	225.6	224.4	219.5	231.8	239.9	251.5	262.5	279.7	300.3	312.0	338.1	117.2	213.6	322.5	420.7
Distribución de Bebidas	285.9	229.5	372.1	401.9	426.6	436.9	435.1	477.2	523.6	554.3	589.6	629.4	709.5	744.8	759.5	790.3	869.6	895.4	1,058.7	1,159.3	1,248.5
Tabaco	278.3	264.2	312.0	321.3	355.2	342.4	339.9	346.7	259.4	312.4	385.2	404.5	368.7	364.7	347.9	337.1	362.5	298.6	332.6	346.2	316.5
Distribución de Cemento	83.8	86.6	92.8	109.6	116.6	104.8	98.7	98.7	104.1	102.4	99.9	100.5	311.6	117.1	114.0	123.3	131.4	147.2	183.2	185.5	201.5
Otros	102.1	97.2	102.0	112.9	123.0	4.7	3.6	3.6	3.6	3.5	3.9	4.0	4.4	5.7	7.5	6.7	7.1	7.5	8.4	9.5	10.1

1/: En cumplimiento a la legislación vigente durante el período 2003-2023, las cifras consignadas en el rubro Impuesto al Valor Agregado IVA corresponden al total recaudado menos las devoluciones de Crédito Fiscal del IVA al sector exportador.
2/: Cifras preliminares

MEMORANDUM

Con el objetivo que las comparaciones interanuales sean consistentes, considérese el siguiente cálculo auxiliar que excluye las devoluciones de Crédito Fiscal del IVA y presenta todas las cifras netas de estas devoluciones:

Ingresos Tributarios Netos	**20,280.7**	**21,974.0**	**23,310.0**	**27,238.1**	**31,543.3**	**33,358.1**	**31,811.7**	**34,772.0**	**40,292.2**	**42,819.8**	**46,335.5**	**49,096.9**	**49,730.7**	**54,109.5**	**56,684.1**	**58,835.6**	**62,593.6**	**60,279.4**	**78,019.1**	**88,579.0**	**95,547.8**
Impuestos Indirectos Netos	**15,023.0**	**16,597.3**	**17,252.2**	**19,582.2**	**22,874.9**	**23,643.9**	**22,096.5**	**24,442.1**	**27,581.7**	**29,366.1**	**30,282.7**	**31,328.9**	**32,175.2**	**33,513.9**	**35,960.7**	**37,914.9**	**40,621.6**	**38,446.0**	**49,303.4**	**56,755.0**	**59,849.3**
Impuesto al Valor Agregado Neto	9,288.6	10,482.3	10,752.7	12,497.5	15,377.0	16,155.2	15,015.5	16,980.4	19,472.2	20,912.9	21,873.9	23,152.9	23,271.3	24,215.2	26,186.7	27,732.5	29,920.0	28,759.7	36,985.3	43,404.3	45,770.1
Devoluciones de Crédito Fiscal del IVA registradas en la Liquidación Presupuestaria	**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**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**