

# INDICADORES ECONÓMICOS DICIEMBRE 2023



MUNICIPALIDAD DE  
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# INDICADORES MACROECONÓMICOS

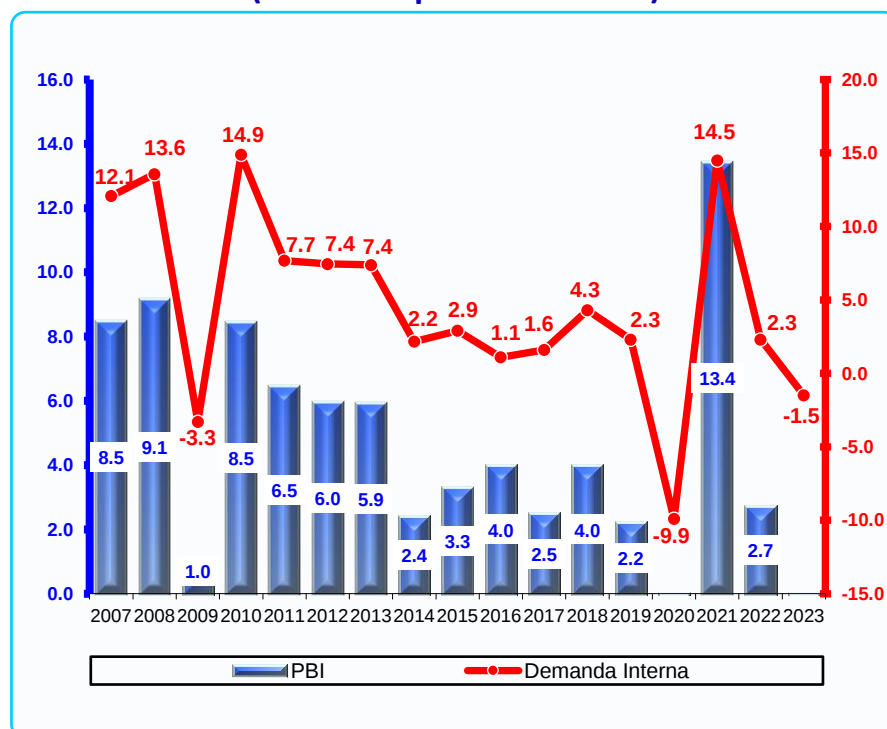


MUNICIPALIDAD DE  
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# INDICADORES MACROECONÓMICOS <sup>1/</sup>

Gráfico N° 1

## PBI Y DEMANDA INTERNA (Variación porcentual real)



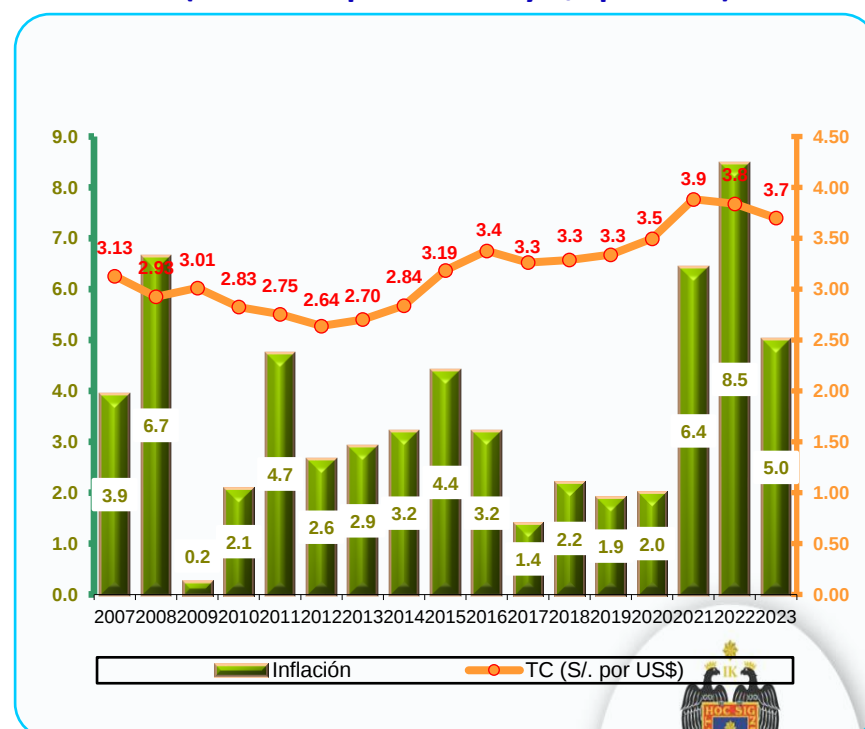
<sup>1/</sup> III Trimestre 2023

Fuente: MEF – BCRP

Elaboración: SAT – Oficina de Planificación y Estudios Económicos

Gráfico N° 2

## INFLACIÓN Y TIPO DE CAMBIO NOMINAL (Variación porcentual y S/ por US\$)



<sup>1/</sup> III Trimestre 2023

Fuente: MEF-BCRP

Elaboración: SAT - Oficina de Planificación y Estudios Económicos



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# Cuadro N° 1

## PBI TRIMESTRAL POR SECTORES ECONÓMICOS, 2019-2023 <sup>1/</sup>

(Variación porcentual)

**SAT** SERVICIO DE  
ADMINISTRACIÓN  
TRIBUTARIA DE LIMA



| Año                     | 2019  |      |       |       | 2020  |       |       |      |       | 2021 |       |       |      |       | 2022  |       |      |       |       | 2023  |       |      |
|-------------------------|-------|------|-------|-------|-------|-------|-------|------|-------|------|-------|-------|------|-------|-------|-------|------|-------|-------|-------|-------|------|
| Sector económico        | II    | III  | IV    | Total | I     | II    | III   | IV   | Total | I    | II    | III   | IV   | Total | I     | II    | III  | IV    | Total | I     | II    | III  |
| Agropecuario            | 2.4   | 2.2  | 5.3   | 3.5   | 4.0   | 1.8   | -1.9  | 0.2  | 1.0   | 0.7  | 1.3   | 11.2  | 6.4  | 4.6   | 4.7   | 5.7   | 3.8  | 3.3   | 4.4   | 0.6   | -5.4  | -5.0 |
| Pesca                   | -27.3 | 29.5 | -23.9 | -17.2 | -16.5 | -14.4 | 14.9  | 38.6 | 4.2   | 51.6 | 26.1  | -28.7 | -3.1 | 9.9   | -26.8 | -10.1 | 14.2 | -18.4 | -13.7 | 15.9  | -61.0 | -8.3 |
| Minería e Hidrocarburos | -2.2  | 0.3  | 2.1   | 0.0   | -5.7  | -34.3 | -10.2 | -3.9 | -13.4 | 0.0  | 39.0  | 6.6   | -3.1 | 8.1   | 1.2   | -1.2  | -4.2 | 6.0   | 0.5   | 2.9   | 16.7  | 8.9  |
| Manufactura             | -6.8  | 3.8  | -2.5  | -1.7  | -9.3  | -36.2 | -6.9  | 2.0  | -12.5 | 16.2 | 61.6  | 9.3   | 2.7  | 18.6  | 1.7   | 3.5   | 1.1  | -2.4  | 0.9   | -0.4  | -11.7 | -9.0 |
| Electricidad y Agua     | 3.8   | 3.7  | 2.4   | 3.9   | -1.9  | -19.4 | -3.1  | -0.2 | -6.1  | 2.8  | 25.3  | 6.3   | 3.0  | 8.5   | 3.4   | 2.6   | 4.3  | 5.2   | 3.9   | 4.6   | 5.8   | 3.0  |
| Construcción            | 7.1   | 3.3  | -4.5  | 1.4   | -12.3 | -66.3 | -4.4  | 20.1 | -13.3 | 42.5 | 232.5 | 23.9  | -5.1 | 34.9  | -0.4  | 3.4   | 3.6  | 4.7   | 3.0   | -11.5 | -7.3  | -9.2 |
| Comercio                | 2.7   | 3.3  | 3.6   | 3.0   | -7.1  | -46.8 | -8.1  | -2.6 | -16.0 | 1.4  | 85.9  | 10.1  | 3.9  | 17.8  | 5.9   | 2.6   | 2.4  | 2.5   | 3.3   | 2.2   | 3.1   | 2.6  |
| Servicios               | 3.5   | 4.1  | 3.7   | 4.1   | -1.5  | -24.9 | -10.7 | -4.7 | -10.3 | 0.6  | 31.2  | 13.5  | 6.7  | 11.9  | 5.5   | 4.4   | 2.9  | 1.0   | 3.4   | -0.6  | 0.0   | -0.6 |
| PBI Global              | 1.2   | 3.4  | 2.0   | 2.2   | -3.9  | -29.9 | -8.8  | -1.3 | -11.0 | 4.6  | 42.0  | 12.0  | 3.6  | 13.3  | 3.9   | 3.4   | 2.0  | 1.7   | 2.7   | -0.4  | -0.5  | -1.0 |

<sup>1/</sup> III Trimestre 2023

Fuente: BCRP

Elaboración: SAT - Oficina de Planificación y Estudios Económicos



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# INDICADORES DE RECAUDACIÓN SAT



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## Cuadro Nº 2

### INGRESOS MENSUALES RECAUDADOS POR EL SAT, 2003-2023 <sup>4/</sup>

(Millones de soles)

| Año                | Ene   | Feb   | Mar  | Abr  | May   | Jun  | Jul  | Ago   | Set  | Oct  | Nov   | Dic  | Total   |
|--------------------|-------|-------|------|------|-------|------|------|-------|------|------|-------|------|---------|
| 2003               | 11.6  | 56.4  | 21.3 | 17.4 | 17.0  | 13.3 | 14.2 | 21.7  | 13.4 | 12.9 | 22.5  | 20.3 | 242.0   |
| 2004 <sup>1/</sup> | 20.2  | 53.3  | 29.9 | 24.3 | 41.0  | 27.5 | 26.2 | 31.0  | 30.5 | 25.6 | 38.5  | 28.7 | 376.6   |
| 2005               | 29.0  | 59.6  | 30.6 | 23.4 | 36.2  | 28.4 | 23.3 | 35.0  | 27.4 | 26.3 | 29.6  | 27.7 | 376.4   |
| 2006               | 26.6  | 64.0  | 29.7 | 23.3 | 38.9  | 25.9 | 24.1 | 33.5  | 24.6 | 20.6 | 27.8  | 22.4 | 361.4   |
| 2007 <sup>2/</sup> | 23.5  | 68.6  | 30.6 | 36.5 | 31.4  | 26.8 | 31.4 | 35.4  | 30.7 | 28.0 | 35.9  | 28.8 | 407.5   |
| 2008               | 30.1  | 86.2  | 35.0 | 32.1 | 34.6  | 33.9 | 31.5 | 42.2  | 36.6 | 28.1 | 32.2  | 30.5 | 453.0   |
| 2009 <sup>3/</sup> | 26.3  | 97.7  | 36.5 | 33.8 | 41.9  | 30.4 | 31.3 | 40.7  | 32.7 | 30.1 | 39.1  | 35.4 | 476.0   |
| 2010               | 35.9  | 114.9 | 47.1 | 37.1 | 53.9  | 39.3 | 35.7 | 45.9  | 46.2 | 37.8 | 48.0  | 45.2 | 587.0   |
| 2011               | 42.1  | 126.4 | 62.1 | 49.1 | 55.5  | 44.2 | 36.8 | 53.3  | 48.5 | 41.3 | 59.2  | 59.8 | 678.4   |
| 2012               | 56.2  | 133.8 | 79.5 | 53.9 | 75.0  | 61.6 | 64.5 | 69.4  | 56.4 | 57.8 | 71.6  | 63.7 | 843.3   |
| 2013               | 70.7  | 152.5 | 68.9 | 70.3 | 81.1  | 61.5 | 65.2 | 81.5  | 63.7 | 53.7 | 62.9  | 58.2 | 890.4   |
| 2014               | 72.7  | 165.1 | 76.1 | 56.0 | 74.9  | 65.3 | 57.0 | 64.1  | 59.2 | 51.6 | 63.2  | 57.9 | 863.1   |
| 2015               | 60.1  | 166.1 | 89.1 | 56.4 | 69.7  | 72.0 | 56.5 | 78.8  | 65.1 | 58.1 | 69.2  | 66.5 | 907.6   |
| 2016               | 67.2  | 175.0 | 81.5 | 58.2 | 79.7  | 68.2 | 57.2 | 81.8  | 69.2 | 60.7 | 67.0  | 74.9 | 940.6   |
| 2017               | 74.5  | 177.3 | 77.4 | 65.1 | 84.8  | 70.9 | 58.9 | 77.5  | 64.2 | 68.1 | 81.3  | 82.3 | 982.2   |
| 2018               | 82.5  | 183.6 | 77.0 | 74.6 | 91.9  | 76.7 | 78.3 | 95.9  | 72.1 | 66.6 | 85.6  | 78.4 | 1,063.2 |
| 2019               | 91.8  | 187.0 | 98.6 | 71.5 | 104.2 | 75.2 | 74.4 | 85.0  | 69.4 | 64.2 | 87.0  | 80.7 | 1,089.0 |
| 2020               | 106.1 | 178.2 | 42.1 | 1.3  | 7.5   | 27.5 | 64.4 | 62.3  | 71.8 | 64.0 | 77.8  | 83.8 | 786.8   |
| 2021               | 85.5  | 128.5 | 98.0 | 71.2 | 83.4  | 64.0 | 68.5 | 79.1  | 77.5 | 66.8 | 90.4  | 84.6 | 997.6   |
| 2022               | 86.8  | 186.3 | 97.9 | 79.0 | 99.1  | 96.3 | 73.3 | 94.7  | 87.8 | 75.8 | 90.0  | 77.4 | 1,144.4 |
| 2023               | 101.1 | 181.1 | 92.5 | 67.5 | 104.3 | 84.4 | 75.5 | 106.1 | 84.3 | 82.9 | 103.4 | 83.6 | 1,166.8 |

<sup>1/</sup> Incluye compensación de S/ 5,1 millones en Mayo.

<sup>2/</sup> Incluye compensación de S/ 0,4 millones en Noviembre.

<sup>3/</sup> Incluye compensación de S/ 6,64 millones en Abril.

<sup>4/</sup> Recaudación histórica no incluye conceptos relacionados a la ATU.

Fuente: SAT - Gerencia de Finanzas, Gerencia de Gestión de Cobranza, Gerencia de Informática.

Elaboración: SAT - Oficina de Planificación y Estudios Económicos.

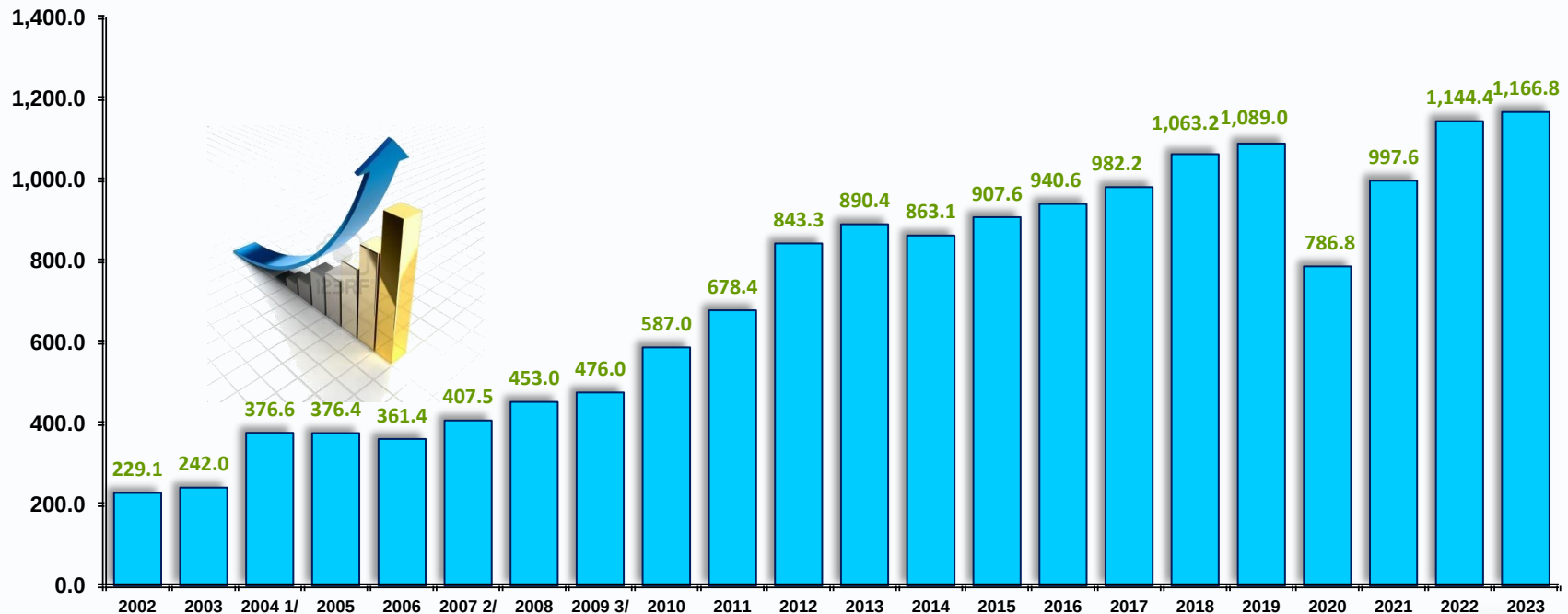


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## Gráfico N° 3

INGRESOS ANUALES RECAUDADOS POR EL SAT, 2002 – 2023 <sup>4/5/</sup>

(Millones de soles)



<sup>1/</sup> Incluye compensación de S/ 5,1 millones

<sup>2/</sup> Incluye compensación de S/ 0,4 millones

<sup>3/</sup> Incluye compensación de S/ 6,64 millones

<sup>4/</sup> Recaudación al 31/12/2023

<sup>5/</sup> Recaudación histórica no incluye conceptos relacionados a la ATU

Fuente: SAT - Gerencia de Finanzas, Gerencia de Gestión de Cobranza, Gerencia de Informática

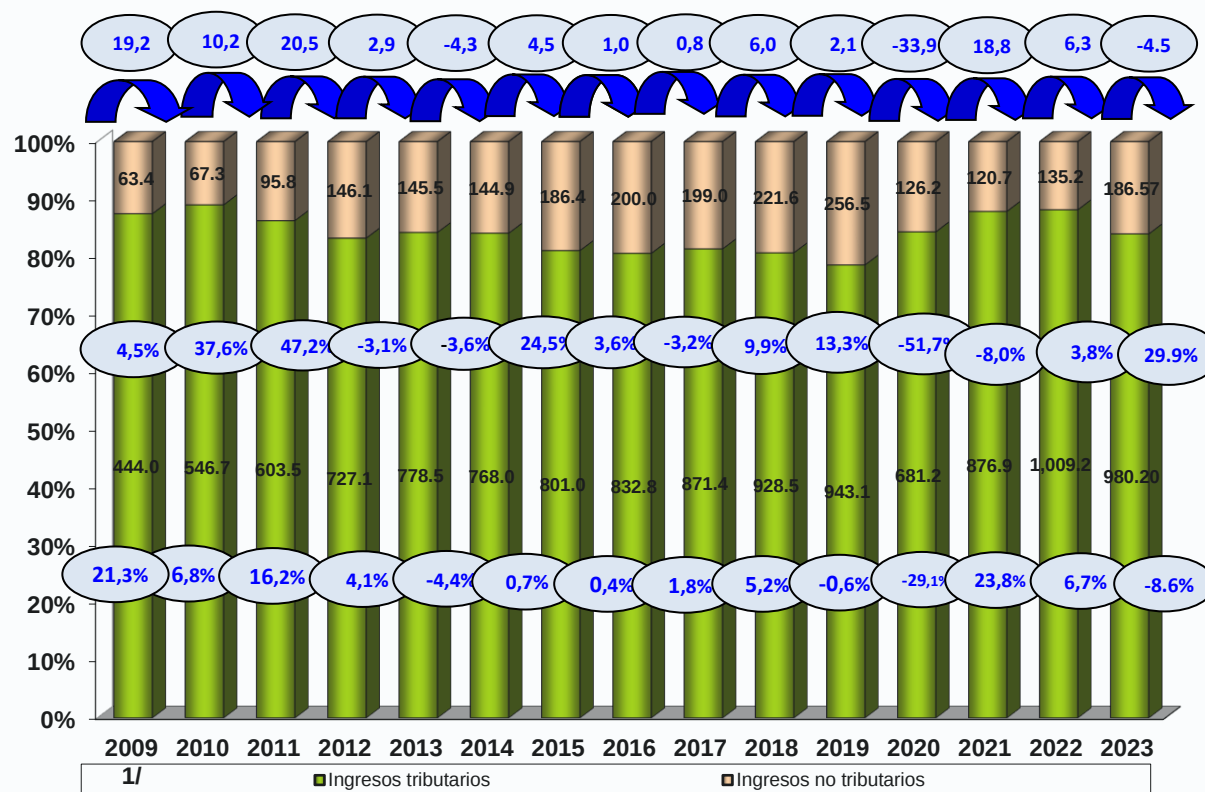
Elaboración: SAT - Oficina de Planificación y Estudios Económicos



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Gráfico Nº 4

**INGRESOS TRIBUTARIOS Y NO TRIBUTARIOS ANUALES RECAUDADOS POR EL SAT, 2009-2023**  
(Millones de soles y variación porcentual real)



1/ Incluye compensación de S/ 6,64 millones

Fuente : SAT – Gerencia de Finanzas

Elaboración: SAT – Oficina de Planificación y Estudios Económicos

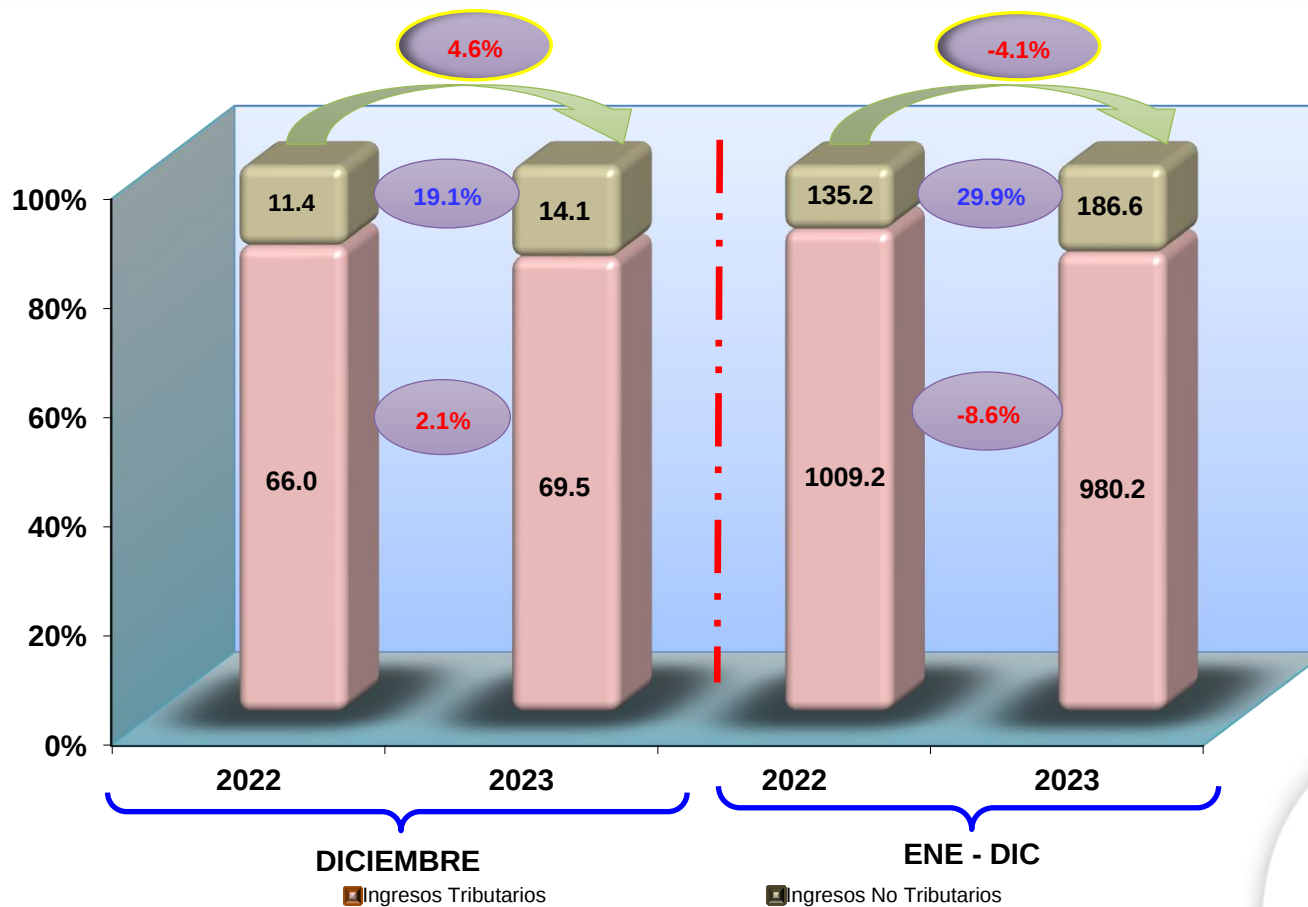


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Gráfico Nº 5

INGRESOS TRIBUTARIOS Y NO TRIBUTARIOS MENSUALES  
RECAUDADOS POR EL SAT  
(Millones de soles y variación porcentual real)

**SAT** SERVICIO DE  
ADMINISTRACIÓN  
TRIBUTARIA DE LIMA



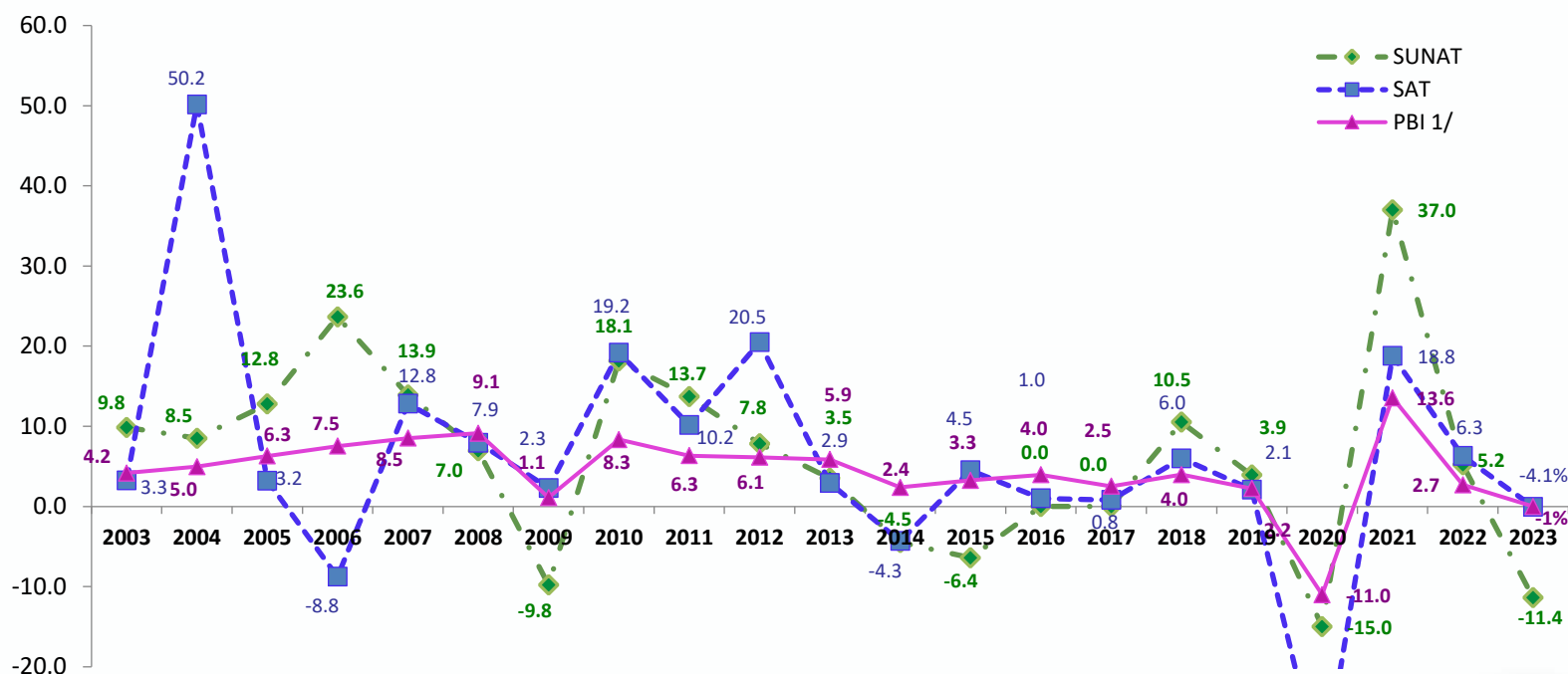
Fuente: SAT - Gerencia de Finanzas, Gerencia de Informática  
Elaboración: SAT - Oficina de Planificación y Estudios Económicos



Gráfico N° 6

COMPARATIVO DE DESEMPEÑO DE RECAUDACIÓN ANUAL SAT, SUNAT y PBI, 2003-2023

(Variación porcentual real respecto del año anterior)



Fuente: BCRP, SUNAT, SAT, INEI

Elaboración: SAT - Oficina de Planificación y Estudios Económicos



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# Cuadro Nº 3

## INGRESOS ANUALES RECAUDADOS POR EL SAT, 2007-2023<sup>1/</sup>

(Millones de soles)

| Concepto                                    | 2007 <sup>2/</sup> | 2008         | 2009 <sup>3/</sup> | 2010         | 2011         | 2012         | 2013         | 2014         | 2015         | 2016           | 2017           | 2018           | 2019           | 2020         | 2021         | 2022           | 2023           |
|---------------------------------------------|--------------------|--------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|----------------|----------------|--------------|--------------|----------------|----------------|
| <b>Ingresos tributarios</b>                 | <b>362.9</b>       | <b>420.3</b> | <b>444.0</b>       | <b>546.7</b> | <b>603.5</b> | <b>727.1</b> | <b>778.5</b> | <b>768.0</b> | <b>801.0</b> | <b>832.8</b>   | <b>871.4</b>   | <b>928.5</b>   | <b>943.1</b>   | <b>681.2</b> | <b>876.9</b> | <b>1,009.2</b> | <b>980.2</b>   |
| Impuestos municipales                       | 284.1              | 343.9        | 367.0              | 468.2        | 521.3        | 636.0        | 687.0        | 671.3        | 698.4        | 733.1          | 769.9          | 815.4          | 833.5          | 594.8        | 773.6        | 897.2          | 861.0          |
| Predial                                     | 29.7               | 29.8         | 32.2               | 29.7         | 31.6         | 37.1         | 42.2         | 49.6         | 56.4         | 58.9           | 59.3           | 61.6           | 67.3           | 57.5         | 69.1         | 74.3           | 79.9           |
| Al Patrimonio Vehicular                     | 55.9               | 79.8         | 119.1              | 129.6        | 152.9        | 167.3        | 198.9        | 223.9        | 235.1        | 245.6          | 232.2          | 234.2          | 236.5          | 196.5        | 222.5        | 246.8          | 260.5          |
| De Alcabala                                 | 190.4              | 228.8        | 211.7              | 304.4        | 330.0        | 423.9        | 438.0        | 389.1        | 398.7        | 421.3          | 472.9          | 513.7          | 523.9          | 338.4        | 476.0        | 567.4          | 507.1          |
| Otros impuestos <sup>4/</sup>               | 8.1                | 5.5          | 4.1                | 4.5          | 6.9          | 7.8          | 7.9          | 8.8          | 8.2          | 7.3            | 5.5            | 5.8            | 5.8            | 2.4          | 6.0          | 8.7            | 13.5           |
| Tasas                                       | 74.8               | 69.1         | 70.7               | 73.2         | 74.5         | 81.4         | 82.7         | 86.8         | 93.3         | 91.1           | 93.6           | 105.0          | 100.4          | 82.6         | 95.1         | 100.7          | 103.8          |
| Arbitrios                                   | 63.1               | 54.0         | 56.0               | 58.4         | 62.2         | 67.0         | 70.3         | 75.7         | 83.9         | 82.5           | 85.7           | 97.1           | 93.1           | 80.3         | 90.5         | 97.3           | 101.4          |
| Derechos                                    | 11.5               | 15.1         | 14.7               | 14.7         | 12.3         | 14.4         | 12.4         | 11.1         | 9.4          | 8.6            | 7.8            | 7.9            | 7.3            | 2.4          | 4.6          | 3.4            | 2.4            |
| Otras tasas <sup>5/</sup>                   | 0.2                | 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            |
| Multas y sanciones tributarias              | 4.0                | 7.3          | 6.3                | 5.4          | 7.6          | 9.7          | 8.7          | 9.9          | 9.3          | 8.5            | 8.0            | 8.1            | 9.1            | 3.7          | 8.1          | 11.3           | 15.4           |
| <b>Ingresos no tributarios</b>              | <b>59.1</b>        | <b>61.6</b>  | <b>63.4</b>        | <b>67.3</b>  | <b>95.8</b>  | <b>146.1</b> | <b>145.5</b> | <b>144.9</b> | <b>186.4</b> | <b>200.0</b>   | <b>199.0</b>   | <b>221.6</b>   | <b>256.5</b>   | <b>126.2</b> | <b>120.7</b> | <b>135.2</b>   | <b>186.6</b>   |
| Infracciones de transito/ trans Urbano      | 52.8               | 56.3         | 57.9               | 62.4         | 91.5         | 140.7        | 135.5        | 129.9        | 172.4        | 184.2          | 185.3          | 204.5          | 236.1          | 108.4        | 99.6         | 113.4          | 164.1          |
| Infracciones RGT / RNT                      | 38.6               | 27.4         | 26.0               | 31.8         | 67.3         | 106.9        | 99.9         | 78.0         | 90.3         | 89.0           | 92.7           | 113.4          | 121.5          | 84.7         | 90.3         | 97.9           | 143.9          |
| Infracciones RTC y Veh Menor                | 14.1               | 28.9         | 31.8               | 14.8         | 7.5          | 15.2         | 20.8         | 24.4         | 28.6         | 95.2           | 91.7           | 91.2           | 114.6          | 23.7         | 9.3          | 15.6           | 20.2           |
| Frac, Multas infracciones <sup>6/</sup>     | 0.1                | 0.8          | 1.1                | 1.8          | 1.1          | 1.0          | 5.7          | 6.7          | 4.5          | 3.3            | 1.4            | 16.3           | 0.2            | 0.1          | 0.5          | 0.0            | 0.0            |
| Otros ingresos no tributarios <sup>7/</sup> | 6.3                | 4.4          | 4.5                | 3.1          | 3.3          | 4.4          | 4.5          | 8.3          | 9.5          | 12.5           | 12.5           | 16.3           | 20.2           | 17.7         | 20.6         | 21.8           | 22.4           |
| <b>Total</b>                                | <b>422.0</b>       | <b>481.9</b> | <b>507.5</b>       | <b>614.1</b> | <b>699.3</b> | <b>873.2</b> | <b>924.0</b> | <b>912.8</b> | <b>987.4</b> | <b>1,032.8</b> | <b>1,070.5</b> | <b>1,150.1</b> | <b>1,199.6</b> | <b>807.5</b> | <b>997.6</b> | <b>1,144.4</b> | <b>1,166.8</b> |

<sup>1/</sup> Recaudación al 31/12/23

<sup>2/</sup> Incluye compensación de S/ 0,4 millones en arbitrios.

<sup>3/</sup> Incluye compensación de S/ 6,6 millones.

<sup>4/</sup> Comprende Apuestas, Espectáculos Públicos no Deportivos, Juegos, BERTRIMUN, fraccionamiento tributario y pagos con formulario 3901.

<sup>5/</sup> Comprende Licencia de funcionamiento.

<sup>6/</sup> Incluye beneficios otorgados.

<sup>7/</sup> Incluye multas administrativas, pagos con formulario 3902 y Costas y gastos por expedientes GFC.

Fuente: SAT - Gerencia de Finanzas, Gerencia de Informática

Elaboración: SAT - Oficina de Planificación y Estudios Económicos



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## Cuadro N° 4

### VARIACIÓN REAL PORCENTUAL DE LA RECAUDACIÓN ANUAL, 2006-2023

| Concepto                                    | 06-07 <sup>1/</sup> | 07-08 <sup>1/</sup> | 08-09 <sup>2/</sup> | 09-10 <sup>2/</sup> | 10-11        | 11-12        | 12-13        | 13-14        | 14-15        | 15-16       | 16-17        | 17-18       | 18-19        | 19-20         | 20-21        | 21-22       | Ene - Dic<br>2022 - 2023 |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|--------------|---------------|--------------|-------------|--------------------------|
| <b>Ingresos tributarios</b>                 | <b>20.7%</b>        | <b>9.5%</b>         | <b>2.6%</b>         | <b>21.3%</b>        | <b>6.8%</b>  | <b>16.2%</b> | <b>4.1%</b>  | <b>-4.4%</b> | <b>0.7%</b>  | <b>0.4%</b> | <b>1.8%</b>  | <b>5.2%</b> | <b>-0,6%</b> | <b>-29.1%</b> | <b>23.8%</b> | <b>6.7%</b> | <b>-8.6%</b>             |
| Impuestos municipales                       | 27.7%               | 14.4%               | 3.7%                | 25.6%               | 7.7%         | 17.7%        | 5.1%         | -5.4%        | 0.5%         | 1.3%        | 2.1%         | 4.5%        | 0,1%         | -29.9%        | 25.1%        | 7.5%        | -9.7%                    |
| Predial                                     | 15.0%               | -5.3%               | 5.0%                | -9.1%               | 2.9%         | 13.3%        | 10.8%        | 13.7%        | 10.0%        | 0.8%        | -2.1%        | 2.6%        | 6,9%         | -16.1%        | 15.7%        | -0.4%       | 1.2%                     |
| Al Patrimonio Vehicular                     | 15.8%               | 35.1%               | 44.9%               | 7.2%                | 14.1%        | 5.6%         | 15.6%        | 9.0%         | 1.4%         | 0.9%        | -8.0%        | -0.4%       | -1,1%        | -18.4%        | 8.9%         | 2.8%        | -0.7%                    |
| Alcabala                                    | 42.9%               | 13.6%               | -10.1%              | 41.6%               | 4.9%         | 23.9%        | 0.5%         | -13.9%       | -1.0%        | 2.0%        | 9.2%         | 7.2%        | -0,1%        | -36.6%        | 35.3%        | 10.5%       | -15.9%                   |
| Otros impuestos <sup>3/</sup>               | -47.0%              | -35.2%              | -28.1%              | 7.9%                | 48.9%        | 8.6%         | -0.5%        | 7.2%         | -9.9%        | -13.9%      | -27.3%       | 4.5%        | -2,1%        | -58.5%        | 134.1%       | 35.0%       | 46.3%                    |
| Tasas                                       | 3.2%                | -12.6%              | -0.7%               | 2.0%                | -1.4%        | 5.4%         | -1.1%        | 1.6%         | 3.9%         | -5.8%       | -0.1%        | 10.8%       | -6,3%        | -19.2%        | 10.7%        | -1.8%       | -3.0%                    |
| Arbitrios                                   | 4.7%                | -19.1%              | 0.6%                | 2.8%                | 3.1%         | 3.9%         | 2.1%         | 4.2%         | 7.1%         | -5.1%       | 1.0%         | 11.8%       | -6,2%        | -15.4%        | 8.5%         | -0.3%       | -1.9%                    |
| Derechos                                    | -4.5%               | 24.2%               | -5.3%               | -1.3%               | -19.4%       | 13.0%        | -16.2%       | -13.5%       | -18.3%       | -11.9%      | -11.1%       | -0.9%       | -8,7%        | -68.1%        | 86.5%        | -31.3%      | -34.8%                   |
| Otras tasas <sup>5/</sup>                   | 47.0%               | -91.6%              | -100.0%             | -                   | -            | -            | -            | -            | -            | -           | -            | -           | -            | -             | -            | -           | 0.0%                     |
| Multas y sanciones tributarias              | -29.7%              | 70.7%               | -15.6%              | -15.9%              | 36.9%        | 23.3%        | -12.6%       | 9.5%         | -9.2%        | -11.3%      | -8.6%        | -0.1%       | 9,9%         | -59.7%        | 109.3%       | 28.5%       | 28.2%                    |
| <b>Ingresos no tributarios</b>              | <b>-19.5%</b>       | <b>-1.5%</b>        | <b>0.1%</b>         | <b>4.5%</b>         | <b>37.6%</b> | <b>47.2%</b> | <b>-3.1%</b> | <b>-3.6%</b> | <b>24.2%</b> | <b>3.6%</b> | <b>-3.2%</b> | <b>9.9%</b> | <b>13,3%</b> | <b>-51.7%</b> | <b>-8.0%</b> | <b>3.8%</b> | <b>29.9%</b>             |
| Infracciones                                | -22.3%              | 2.2%                | 0.2%                | 7.3%                | 3.4%         | 47.9%        | -3.3%        | -6.2%        | 25.1%        | 3.2%        | -2.2%        | 8.9%        | 13,1%        | -54.9%        | -11.6%       | 5.5%        | 36.2%                    |
| Infracciones RGT / RNT                      | -36.3%              | -32.8%              | -8.0%               | 20.6%               | 104.8%       | 53.2%        | -9.1%        | -24.4%       | 11.8%        | -4.9%       | 1.2%         | 20.7%       | 5,0%         | -31.5%        | 2.5%         | 0.4%        | 38.4%                    |
| Infracciones RTU <sup>6/</sup>              | 126.0%              | 93.5%               | 6.9%                | -54.2%              | -50.9%       | 95.0%        | 33.6%        | 13.7%        | 12.9%        | 221.7%      | -6.3%        | -1.8%       | 13,3%        | -79.6%        | -62.3%       | 55.4%       | 22.3%                    |
| Fraccionamiento infracciones <sup>7/</sup>  | -88.9%              | 463.2%              | 36.9%               | 53.0%               | -42.5%       | -11.5%       |              | 13.3%        | -35.3%       | -29.3%      | -59.5%       | 1081.6%     | -90,4%       | 127.6%        | 291.1%       | -93.0%      | -85.9%                   |
| Otros ingresos no tributarios <sup>8/</sup> | 17.3%               | -32.9%              | -1.2%               | -31.8%              | 0.9%         | 31.2%        | -1.2%        | 78.4%        | 10.5%        | 26.8%       | -3.0%        | 29.5%       | 10,3%        | -14.0%        | 12.2%        | -2.3%       | -3.0%                    |
| <b>Total</b>                                | <b>12.8%</b>        | <b>7.9%</b>         | <b>2.3%</b>         | <b>19.2%</b>        | <b>10.2%</b> | <b>20.5%</b> | <b>2.9%</b>  | <b>-4.3%</b> | <b>4.5%</b>  | <b>1.0%</b> | <b>0.8%</b>  | <b>6.0%</b> | <b>2,1%</b>  | <b>-33.9%</b> | <b>18.8%</b> | <b>6.3%</b> | <b>-4.1%</b>             |

<sup>1/</sup> Incluye compensación de S/ 0,4 millones en arbitrios en 2007

<sup>2/</sup> Incluye compensación de S/ 6,6 millones en 2009

<sup>3/</sup> Comprende Apuestas, Espectáculos Públicos no Deportivos, Juegos, BERTRIMUN, fraccionamiento tributario y pagos con formulario 3901

<sup>4/</sup> Comprende Licencia de funcionamiento y Licencia de operación de rutas

<sup>5/</sup> No incluye multas RTU, SETAME, RTE y RTPPT.

<sup>6/</sup> Incluye beneficios otorgados

<sup>7/</sup> Incluye multas administrativas, pagos con formulario 3902 y Costas y gastos por expedientes GFC

Fuente: SAT - Gerencia de Finanzas, Gerencia de Informática

Elaboración: SAT - Oficina de Planificación y Estudios Económicos

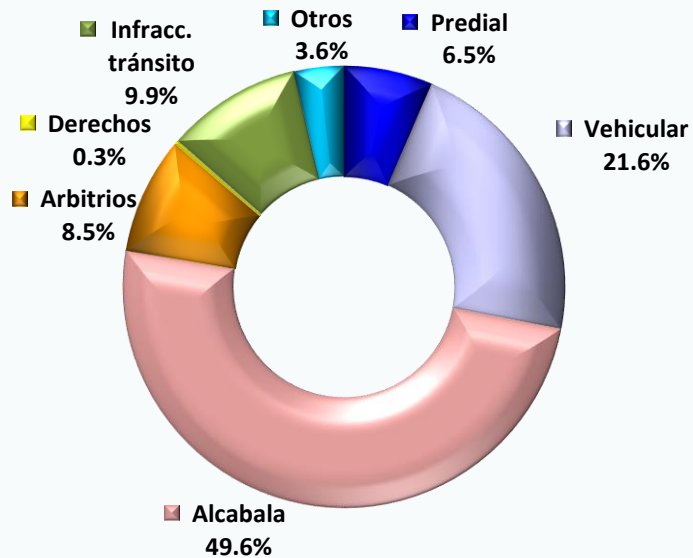


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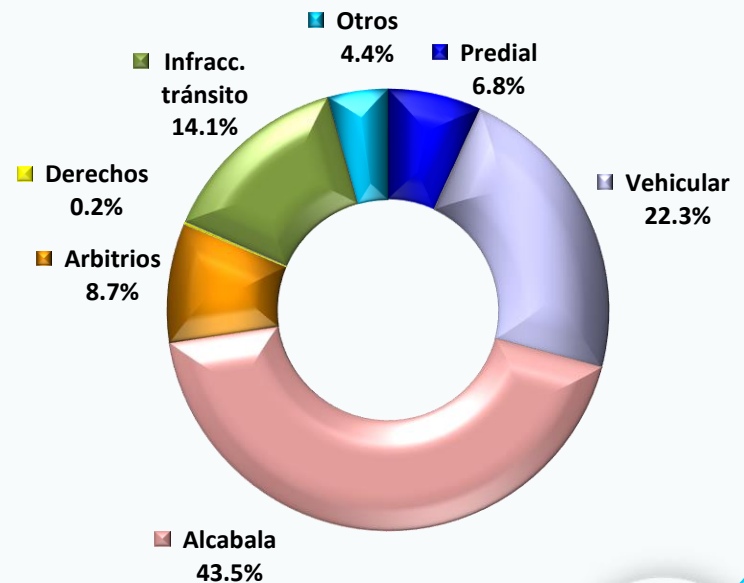
# RANKING Y PORCENTAJE DE INGRESOS QUE ORIENTAN OBJETIVOS DE RECAUDACIÓN

## ENE - DIC (2022 – 2023)

ENERO – DICIEMBRE 2022



ENERO – DICIEMBRE 2023



Fuente: SAT - Gerencia de Finanzas, Gerencia de Informática.

Elaboración: SAT - Oficina de Planificación y Estudios Económicos.

Infracc. tránsito: Comprende multas de tránsito y transporte urbano y fraccionamiento de dichas multas.

Otros: Comprende multas administrativas, fraccionamiento de dichas multas, costas y gastos GFC y otros conceptos tributarios.



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# Cuadro N° 5

## INGRESOS ANUALES RECAUDADOS SEGÚN TIPO DE DEUDA, 2007-2023<sup>1/</sup>

(Millones de soles)

| Concepto                                | 2007         | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         | 2015         | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023 <sup>1/</sup> |
|-----------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|
| <b>Predial</b>                          | <b>29.7</b>  | <b>29.8</b>  | <b>32.2</b>  | <b>29.7</b>  | <b>31.6</b>  | <b>37.1</b>  | <b>42.2</b>  | <b>49.6</b>  | <b>56.4</b>  | <b>58.9</b>  | <b>59.3</b>  | <b>61.6</b>  | <b>67.3</b>  | <b>57.5</b>  | <b>69.1</b>  | <b>74.3</b>  | <b>79.9</b>        |
| Deuda Corriente                         | 24.1         | 24.3         | 25.0         | 25.3         | 27.6         | 30.2         | 36.2         | 40.4         | 45.4         | 49.4         | 52.0         | 55.7         | 58.5         | 53.5         | 58.3         | 63.4         | 67.7               |
| Deuda de años anteriores                | 5.6          | 5.5          | 7.2          | 4.4          | 4.0          | 6.9          | 6.0          | 9.2          | 11.0         | 9.5          | 7.3          | 5.9          | 8.8          | 4.0          | 10.8         | 10.9         | 12.2               |
| <b>Al Patrimonio Vehicular</b>          | <b>55.9</b>  | <b>79.8</b>  | <b>119.1</b> | <b>129.6</b> | <b>152.9</b> | <b>167.3</b> | <b>198.9</b> | <b>223.9</b> | <b>235.1</b> | <b>245.6</b> | <b>232.2</b> | <b>234.2</b> | <b>236.5</b> | <b>196.5</b> | <b>222.5</b> | <b>246.8</b> | <b>260.5</b>       |
| Deuda Corriente                         | 52.3         | 75.4         | 113.1        | 121.0        | 139.5        | 152.0        | 182.8        | 205.5        | 217.1        | 227.5        | 214.6        | 213.8        | 218.1        | 186.5        | 181.2        | 215.5        | 228.8              |
| Deuda de años anteriores                | 3.6          | 4.5          | 6.0          | 8.6          | 13.4         | 15.3         | 16.1         | 18.3         | 18.0         | 18.1         | 17.6         | 20.4         | 18.5         | 10.0         | 41.3         | 31.3         | 31.8               |
| <b>Arbitrios</b>                        | <b>62.7</b>  | <b>54.0</b>  | <b>56.0</b>  | <b>58.4</b>  | <b>62.2</b>  | <b>67.0</b>  | <b>70.3</b>  | <b>75.7</b>  | <b>83.9</b>  | <b>82.5</b>  | <b>85.7</b>  | <b>97.1</b>  | <b>93.1</b>  | <b>80.3</b>  | <b>90.5</b>  | <b>97.3</b>  | <b>101.4</b>       |
| Deuda Corriente                         | 47.7         | 46.3         | 47.9         | 48.5         | 51.6         | 53.5         | 56.1         | 61.3         | 69.5         | 67.6         | 71.1         | 74.4         | 77.5         | 71.1         | 73.2         | 78.8         | 77.9               |
| Deuda de años anteriores                | 15.0         | 7.7          | 8.1          | 10.0         | 10.7         | 13.5         | 14.3         | 14.4         | 14.4         | 14.9         | 14.6         | 22.8         | 15.6         | 9.2          | 17.3         | 18.6         | 23.5               |
| <b>Infracciones RGT/RNT</b>             | <b>38.6</b>  | <b>27.4</b>  | <b>26.0</b>  | <b>31.8</b>  | <b>67.3</b>  | <b>106.9</b> | <b>99.9</b>  | <b>78.0</b>  | <b>90.3</b>  | <b>89.0</b>  | <b>92.7</b>  | <b>113.4</b> | <b>121.5</b> | <b>84.7</b>  | <b>90.3</b>  | <b>97.9</b>  | <b>143.9</b>       |
| Deuda Corriente                         | 35.1         | 20.6         | 21.3         | 26.2         | 55.3         | 78.1         | 58.2         | 34.6         | 57.4         | 44.3         | 50.1         | 62.6         | 56.4         | 45.6         | 41.8         | 53.2         | 73.9               |
| Deuda de años anteriores                | 3.5          | 6.8          | 4.7          | 5.6          | 12.0         | 28.8         | 41.7         | 43.4         | 32.9         | 44.7         | 42.6         | 50.7         | 65.1         | 39.1         | 48.6         | 44.7         | 70.1               |
| <b>Otras Infracciones <sup>2/</sup></b> | <b>14.1</b>  | <b>28.9</b>  | <b>31.8</b>  | <b>30.7</b>  | <b>24.2</b>  | <b>33.8</b>  | <b>35.4</b>  | <b>51.9</b>  | <b>82.1</b>  | <b>95.2</b>  | <b>91.7</b>  | <b>91.2</b>  | <b>114.0</b> | <b>23.7</b>  | <b>9.3</b>   | <b>15.6</b>  | <b>20.2</b>        |
| Deuda Corriente                         | 13.0         | 27.0         | 23.9         | 17.9         | 16.7         | 26.1         | 26.1         | 27.1         | 27.1         | 4.3          | 36.1         | 33.9         | 36.8         | 2.7          | 6.2          | 8.9          | 6.3                |
| Deuda de años anteriores                | 1.1          | 1.9          | 7.9          | 12.8         | 7.5          | 7.7          | 9.3          | 24.8         | 55.0         | 90.9         | 55.5         | 57.4         | 77.2         | 21.0         | 3.0          | 6.6          | 13.9               |
| <b>TOTAL</b>                            | <b>201.0</b> | <b>220.0</b> | <b>265.0</b> | <b>280.2</b> | <b>338.2</b> | <b>412.1</b> | <b>446.7</b> | <b>479.0</b> | <b>547.8</b> | <b>571.3</b> | <b>561.5</b> | <b>597.5</b> | <b>632.5</b> | <b>442.7</b> | <b>481.8</b> | <b>531.9</b> | <b>606.0</b>       |
| Deuda Corriente                         | 172.1        | 193.6        | 231.1        | 238.8        | 290.6        | 339.9        | 359.4        | 368.9        | 416.6        | 393.1        | 423.8        | 440.4        | 447.3        | 359.4        | 360.8        | 419.8        | 454.6              |
| Deuda de años anteriores                | 28.9         | 26.4         | 33.9         | 41.3         | 47.6         | 72.1         | 87.3         | 110.1        | 131.2        | 178.2        | 137.7        | 157.2        | 185.2        | 83.3         | 121.0        | 112.1        | 151.4              |

<sup>1/</sup> Recaudación al 31/12/23

<sup>2/</sup> Comprende infracciones al Reglamento de Transporte Urbano, Servicio de Taxi Metropolitano, Reglamento de Vehículos Menores, Ordenanza 772, Reglamento de Transporte Escolar, Reglamento de Transporte de Carga, Reglamento de Transporte Personal y Transporte Turístico

Fuente: SAT – Gerencia de Finanzas, Gerencia de Informática

Elaboración: SAT - Oficina de Planificación y Estudios Económicos



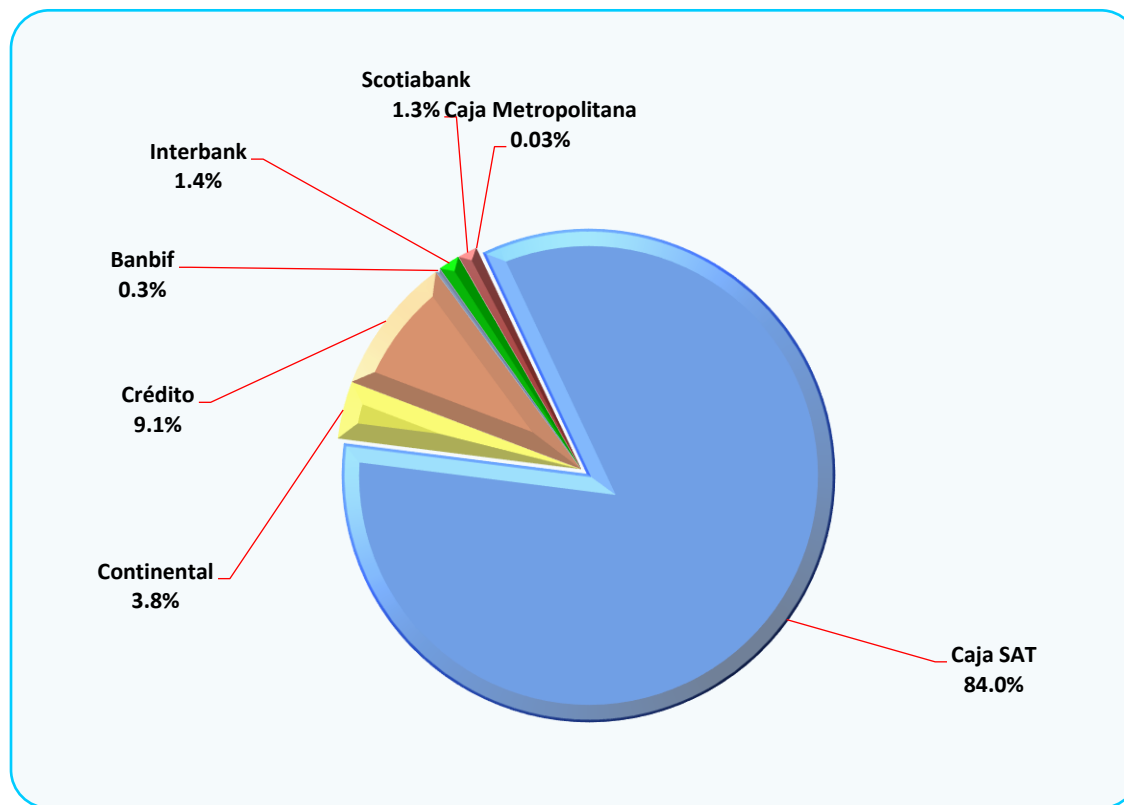
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## Gráfico N° 8

### RECAUDACIÓN POR BANCOS DICIEMBRE 2023

(Porcentaje)

#### Recaudación por Bancos



Fuente: SAT - Gerencia de Finanzas, Gerencia de Informática  
Elaboración: SAT - Oficina de Planificación y Estudios Económicos



# ***INDICADORES DE GESTIÓN***

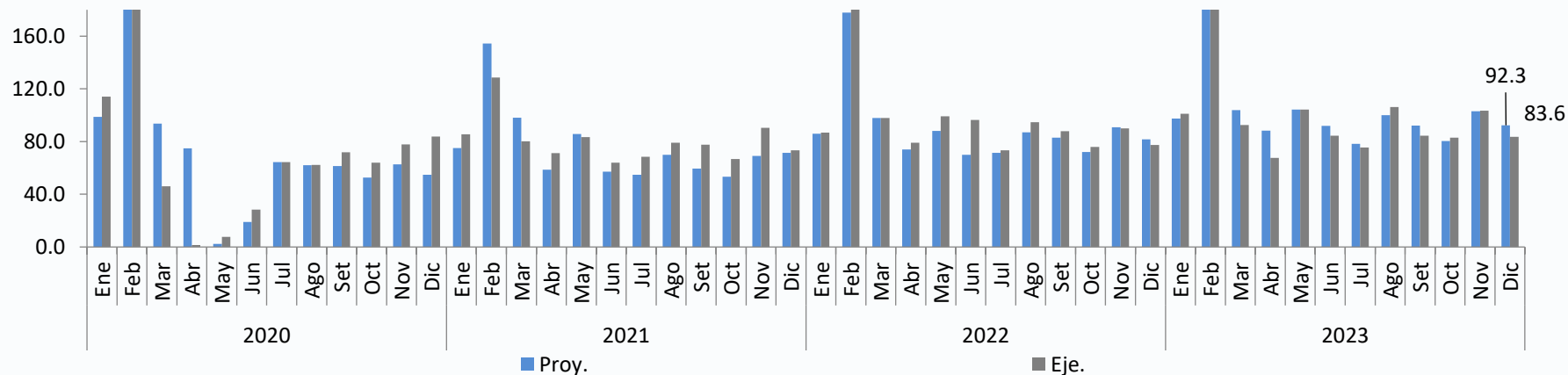


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# Gráfico N° 9

## RECAUDACIÓN TOTAL PROYECTADA VS EJECUTADA, 2020-2023<sup>1/</sup>

(Millones de soles)



**Ejecución Diciembre 2023: 90.6%**

| 2020  |       |       |      |      |     |      |      |      |      |      |      | 2021 |      |       |       |      |      |      |      |      |      |      |      | 2022 |      |       |       |      |      |      |      |      |      |      |      | 2023 |      |       |       |      |       |       |      |      |       |      |       |       |
|-------|-------|-------|------|------|-----|------|------|------|------|------|------|------|------|-------|-------|------|------|------|------|------|------|------|------|------|------|-------|-------|------|------|------|------|------|------|------|------|------|------|-------|-------|------|-------|-------|------|------|-------|------|-------|-------|
|       | Ene   | Feb   | Mar  | Abr  | May | Jun  | Jul  | Ago  | Set  | Oct  | Nov  | Dic  | Ene  | Feb   | Mar   | Abr  | May  | Jun  | Jul  | Ago  | Set  | Oct  | Nov  | Dic  | Ene  | Feb   | Mar   | Abr  | May  | Jun  | Jul  | Ago  | Set  | Oct  | Nov  | Dic  | Ene  | Feb   | Mar   | Abr  | May   | Jun   | Jul  | Ago  | Set   | Oct  | Nov   | Dic   |
| Proy. | 98.7  | 194.7 | 93.5 | 74.8 | 2.2 | 19.0 | 64.4 | 62.0 | 61.4 | 52.7 | 62.6 | 54.8 | 75.1 | 154.4 | 98.0  | 58.5 | 85.6 | 57.2 | 54.8 | 69.8 | 59.5 | 53.3 | 69.1 | 71.4 | 85.9 | 177.9 | 97.9  | 74.0 | 88.1 | 69.8 | 71.4 | 87.0 | 83.0 | 72.0 | 90.9 | 81.7 | 97.5 | 188.1 | 103.9 | 88.3 | 104.2 | 92.0  | 78.3 | 99.9 | 92.1  | 80.3 | 102.9 | 92.3  |
| Eje.  | 114.1 | 186.0 | 45.9 | 1.4  | 7.5 | 28.4 | 64.4 | 62.3 | 71.8 |      | 64.0 | 77.8 | 83.8 | 85.5  | 128.5 | 80.2 | 71.2 | 83.4 | 64.0 | 68.5 | 79.1 | 77.5 | 66.7 | 90.4 | 73.3 | 86.8  | 186.3 | 97.9 | 79.0 | 99.1 | 96.3 | 73.3 | 94.6 | 87.8 | 75.8 | 90.0 | 77.4 | 101.1 | 181.1 | 92.5 | 67.5  | 104.3 | 84.4 | 75.5 | 106.1 | 84.3 | 82.9  | 103.4 |

<sup>1/</sup> Recaudación 31/12/23

Fuente: SAT – Oficina de Planificación y Estudios Económicos, Gerencia de Finanzas, Gerencia de Informática

Elaboración: SAT - Oficina de Planificación y Estudios Económicos



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## Cuadro Nº 6

### EFFECTIVIDAD DE RECAUDACIÓN DE DEUDA TRIBUTARIA CORRIENTE (Porcentaje)

| Concepto         | 1999  | 2000  | 2001  | 2002  | 2003  | 2004  | 2005  | 2006  | 2007  | 2008  | 2009  | 2010  | 2011  | 2012  | 2013  | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  |
|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>Predial</b>   | 60.9% | 59.2% | 58.2% | 59.8% | 66.5% | 70.1% | 69.4% | 71.0% | 75.9% | 73.3% | 72.8% | 72.4% | 77.3% | 80.3% | 83.3% | 85.2% | 85.8% | 88.1% | 87.8% | 86.4% | 89.2% | 77.9% | 81.3% | 84.2% | 84.6% |
| <b>Vehicular</b> | 74.2% | 78.5% | 88.4% | 76.7% | 75.1% | 91.6% | 90.4% | 91.7% | 88.9% | 87.8% | 84.1% | 81.3% | 81.9% | 87.2% | 89.8% | 93.2% | 92.0% | 93.6% | 93.0% | 93.5% | 94.8% | 81.2% | 86.8% | 90.7% | 93.8% |
| <b>Arbitrios</b> | 50.7% | 49.6% | 49.1% | 52.2% | 56.4% | 68.1% | 62.4% | 64.5% | 69.1% | 73.8% | 69.4% | 69.9% | 70.8% | 75.0% | 75.4% | 77.4% | 79.6% | 79.2% | 80.3% | 81.1% | 82.5% | 70.6% | 73.8% | 76.0% | 76.5% |
| <b>TOTAL</b>     | 60.4% | 59.2% | 58.3% | 60.2% | 64.7% | 75.7% | 72.0% | 75.0% | 77.9% | 80.3% | 78.2% | 77.0% | 78.4% | 83.2% | 85.6% | 88.5% | 88.3% | 89.5% | 89.2% | 89.4% | 90.9% | 77.9% | 82.3% | 85.8% | 87.9% |

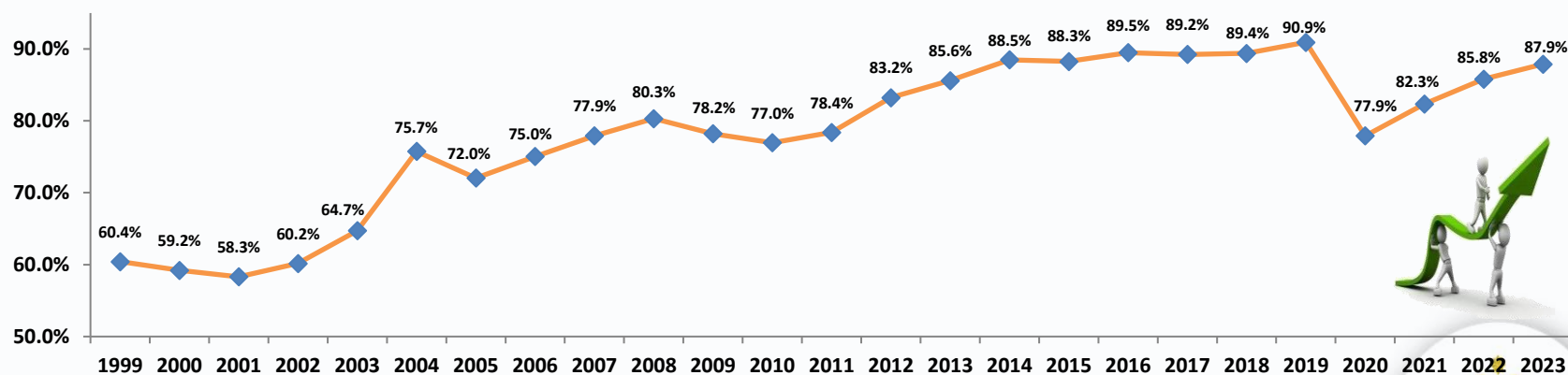
Al 31 de diciembre de cada año

Fuente: SAT – Gerencia de Informática

Elaboración: SAT – Oficina de Planificación y Estudios Económicos

### Gráfico Nº 10

### EFFECTIVIDAD DE RECAUDACIÓN DE DEUDA TRIBUTARIA CORRIENTE (Porcentaje)



a) Comprende Impuesto Predial, Impuesto Vehicular y Arbitrios

b) Efectividad = Recaudación de deuda corriente en el año / Emisión de deuda corriente a fin de año

Fuente: SAT – Gerencia de Informática

Elaboración: SAT – Oficina de Planificación y Estudios Económicos



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# Cuadro N° 7

## DEUDA PENDIENTE DE PAGO ANUAL 2009 – 2023<sup>1/</sup>

(Millones de soles)

|                            | Años<br>anteriores<br>2/ | 2009        | 2010        | 2011        | 2012        | 2013        | 2014        | 2015        | 2016        | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023         | Total         |
|----------------------------|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <b>Deuda tributaria</b>    | <b>178.4</b>             | <b>19.0</b> | <b>19.2</b> | <b>22.0</b> | <b>21.4</b> | <b>25.7</b> | <b>23.8</b> | <b>24.3</b> | <b>37.5</b> | <b>29.6</b>  | <b>26.9</b>  | <b>29.0</b>  | <b>37.8</b>  | <b>38.0</b>  | <b>43.8</b>  | <b>61.0</b>  | <b>638.3</b>  |
| Impuesto Predial           | 72.1                     | 3.8         | 3.8         | 3.8         | 3.2         | 4.3         | 4.8         | 5.3         | 5.3         | 5.6          | 6.5          | 6.4          | 7.5          | 7.7          | 8.9          | 12.6         | 161.6         |
| Impuesto Vehicular         | 41.1                     | 1.2         | 1.9         | 3.0         | 3.2         | 3.7         | 3.1         | 3.1         | 3.4         | 3.5          | 3.5          | 3.4          | 5.1          | 6.0          | 6.7          | 16.7         | 108.6         |
| Arbitrios                  | 9.6                      | 10.5        | 9.8         | 9.9         | 8.8         | 8.7         | 9.7         | 11.1        | 10.5        | 10.7         | 11.3         | 13.2         | 16.3         | 16.3         | 17.9         | 23.1         | 197.5         |
| Otros tributarios          | 55.6                     | 3.4         | 3.7         | 5.4         | 6.2         | 9.0         | 6.2         | 4.7         | 18.4        | 9.8          | 5.7          | 6.1          | 8.9          | 7.6          | 11.0         | 21.6         | 183.2         |
| <b>Deuda no tributaria</b> | <b>135.2</b>             | <b>10.1</b> | <b>18.4</b> | <b>26.6</b> | <b>36.1</b> | <b>34.5</b> | <b>46.8</b> | <b>58.4</b> | <b>38.4</b> | <b>76.2</b>  | <b>92.7</b>  | <b>118.1</b> | <b>176.3</b> | <b>149.4</b> | <b>192.9</b> | <b>203.9</b> | <b>1414.0</b> |
| Infrac. tránsito 3/        | 19.9                     | 6.6         | 14.0        | 23.0        | 32.0        | 28.4        | 36.2        | 45.8        | 28.3        | 37.7         | 53.7         | 68.0         | 137.3        | 94.4         | 146.4        | 176.4        | 947.9         |
| Multas administrativas 4/  | 114.8                    | 3.5         | 4.3         | 3.4         | 3.9         | 5.4         | 10.1        | 12.2        | 9.1         | 37.3         | 37.9         | 48.9         | 33.9         | 43.8         | 34.6         | 17.9         | 421.0         |
| Otros no tributarios       | 0.5                      | 0.0         | 0.1         | 0.2         | 0.2         | 0.7         | 0.6         | 0.4         | 0.9         | 1.2          | 1.1          | 1.3          | 5.1          | 11.3         | 12.0         | 9.7          | 45.2          |
| <b>Total</b>               | <b>313.5</b>             | <b>29.1</b> | <b>37.6</b> | <b>48.6</b> | <b>57.6</b> | <b>60.2</b> | <b>70.6</b> | <b>82.7</b> | <b>75.9</b> | <b>105.8</b> | <b>119.6</b> | <b>147.2</b> | <b>214.1</b> | <b>187.4</b> | <b>236.7</b> | <b>264.9</b> | <b>2052.3</b> |

<sup>1/</sup> Información al 31/12/2023

<sup>2/</sup> Del año 1996 al 2008

<sup>3/</sup> Considera Reglamento general de tránsito, RNT, reglamento nacional de tránsito de peatones, infracciones RNT adicionales.

<sup>4/</sup> Infracciones al Régimen de Aplicación de Sanciones

La información de deuda no tributaria incluye el descuento aplicado en cuentas vigentes

Fuente: SAT - Gerencia de Finanzas

Elaboración: SAT - Oficina de Planificación y Estudios Económicos



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## Cuadro N° 8 EMISIÓN MASIVA



| Concepto  | Cantidad/Monto                   | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    | 2018    | 2019    | 2020    | 2021    | 2022    | 2023    |
|-----------|----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Predial   | N° de predios                    | 118 588 | 122 662 | 126 158 | 128 584 | 131 590 | 134 032 | 136 892 | 138 527 | 141 656 | 146 278 | 148 781 | 154 016 |
|           | N° de contribuyentes             | 80 639  | 85 216  | 88 030  | 90 372  | 92 450  | 94 922  | 96 924  | 97 391  | 100 672 | 102 466 | 104 740 | 107 291 |
|           | Emisión (S/ miles) <sup>1/</sup> | 36 517  | 41 897  | 44 622  | 51 866  | 55 215  | 58 024  | 62 187  | 64 386  | 67 082  | 70 399  | 82 345  | 79 415  |
| Vehicular | N° de vehículos                  | 229 419 | 261 729 | 278 391 | 292 738 | 281 948 | 274 034 | 259 085 | 255 575 | 248 896 | 218 963 | 205 068 | 206 732 |
|           | N° de contribuyentes             | 155 508 | 180 099 | 197 210 | 213 457 | 210 592 | 209 014 | 197 859 | 194 239 | 189 375 | 167 604 | 161 864 | 154 886 |
|           | Emisión (S/ miles) <sup>1/</sup> | 171 919 | 197 314 | 210 865 | 225 345 | 232 459 | 225 794 | 217 998 | 219 693 | 212 798 | 191 958 | 189 374 | 220 411 |
| Arbitrios | N° de predios                    | 124 041 | 128 102 | 131 522 | 133 409 | 136 811 | 139 232 | 174 730 | 143 033 | 146 262 | 149 348 | 151 821 | 154 016 |
|           | N° de contribuyentes             | 80 806  | 85 381  | 88 189  | 90 525  | 92 605  | 95 073  | 97 074  | 97 557  | 10 840  | 102 578 | 104 849 | 107 450 |
|           | Emisión (S/ miles) <sup>1/</sup> | 70 299  | 72 309  | 77 402  | 85 648  | 83 902  | 87 533  | 89 815  | 92 111  | 99 843  | 97 747  | 102 004 | 100 018 |

<sup>1/</sup> Comprende montos insolutos

Fuente: SAT - Gerencia de Informática

Elaboración: SAT - Oficina de Planificación y Estudios Económicos



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# ***GRACIAS***

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