

RECAUDACIÓN EN CONCEPTO DE ISC- GGIH DNIT
(en guaraníes)

Productos	AÑOS																	AI 30/04/2026	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2.022	2.023	2.024	2.025		
31111-ISC Cigarrillos perfumados	87.393.959.796	117.861.317.802	113.295.250.848	124.482.476.060	137.155.726.332	158.660.733.778	165.427.992.122	207.812.047.394	223.449.003.749	232.212.473.854	234.525.218.860	14.286.445.449	0	0	0	0	0	0	
31112-ISC Cigarrillos Gral	16.537.149.693	18.311.569.364	15.277.398.970	19.628.558.624	21.977.280.056	21.336.726.647	30.268.740.935	44.864.959.441	61.836.378.765	58.377.360.363	44.770.635.368	1.951.144.532	0	0	0	0	0	0	
31113-ISC Cigarrillos cualquier tipo	0	1.340.070	238.128.453	81.578.650	259.495.517	408.372.532	1.005.005.369	4.729.798.980	4.874.905.526	998.816.525	3.454.594.599	262.988.321	0	0	0	0	0	0	
31114-ISC Tabaco negro	327.692	44.809.163	176.435	2.319.561	0	2.815.833	916.979.854	2.943.627.860	10.616.136.715	3.760.181.976	3.697.167.889	169.823.506	0	0	0	0	0	0	
31115-ISC Tabaco elaborado	20.289.837.366	29.638.318.988	28.608.216.638	33.878.873.877	39.339.745.124	42.016.651.180	48.322.599.794	67.717.972.298	71.104.148.983	82.923.638.134	87.493.033.702	5.444.456.915	0	0	0	0	0	0	
31116-ISC Esencias	0	0	0	0	0	0	0	0	83.518.101	260.286.877	681.031.047	49.999.003	0	0	0	0	0	0	
31158-ISC Cigarrillos perfumados	0	0	0	0	0	0	0	0	0	0	185.657.532.785	170.485.762.025	209.957.462.527	227.408.034.647	187.232.418.110	260.653.940.643	79.695.336.353	0	
31159-ISC Cigarrillos general	0	0	0	0	0	0	0	0	0	0	31.783.470.156	12.670.343.867	31.753.301.769	42.675.528.202	56.381.887.219	62.767.359.635	19.639.018.952	0	
31160-ISC Cigarrillos de todo tipo	0	0	0	0	0	0	0	0	0	0	987.756.241	733.375.748	806.860.653	311.110.814	309.012.610	432.849.284	130.680.964	0	
31161-ISC Tabaco picado	0	0	0	0	0	0	0	0	0	0	2.406.307.786	2.661.428.004	3.222.452.594	2.537.362.488	751.399.224	0	0	0	
31162-ISC Tabaco elaborado	0	0	0	0	0	0	0	0	0	0	64.997.789.102	36.304.357.739	30.139.367.000	38.363.702.668	44.736.445.845	49.862.202.516	12.251.588.470	0	
31163-ISC Tabaco esencias	0	0	0	0	0	0	0	0	0	0	336.114.923	514.492.257	861.822.202	2.819.890.865	824.007.564	464.476.425	113.817.915	0	
31121-ISC Bebidas gaseosas	34.601.408.382	40.234.910.741	51.231.360.760	57.976.098.826	58.354.013.179	56.517.739.665	56.556.881.134	57.471.731.161	61.126.343.178	64.681.724.822	64.073.573.423	7.436.870.103	0	0	0	0	0	0	
31122-ISC Jugo de frutas	908.543.520	405.548.544	237.116.190	459.629.098	399.643.327	354.840.473	314.890.474	145.871.090	123.109.281	140.294.243	1.623.337.858	381.967.522	0	0	0	0	0	0	
31123-ISC Cervezas	80.024.375.544	88.284.329.615	101.411.958.288	112.909.726.390	114.013.636.983	113.813.022.316	71.693.675.467	66.903.535.884	62.895.112.250	51.773.505.566	36.345.194.264	1.002.789.983	0	0	0	0	0	0	
31124-ISC Coñac	3.338.981.199	2.857.975.156	3.792.669.655	4.695.341.239	4.833.720.532	4.617.403.785	4.370.585.695	4.351.907.526	4.849.673.404	5.241.289.188	5.951.430.975	330.914.078	75.595.663	0	0	0	0	0	
31125-ISC Producto de licorería	104.569	1.459.556	6.747.976	607.850	8.288.757	0	316.264	28.839.643	22.822	0	25	0	0	0	0	0	0	0	
31126-ISC Sidras	127.233.541	196.170.957	182.119.036	150.417.212	107.997.788	86.303.810	101.737.426	117.633.228	252.868.996	189.638.486	137.868.373	0	0	0	0	0	0	0	
31127-ISC Vino dulce natural	19.307.341	25.117.335	30.429.356	22.911.485	24.834.647	25.992.289	34.140.045	38.081.687	41.125.514	50.768.264	57.992.778	10.754.118	0	0	0	0	0	0	
31128-ISC Vino dulce	1.563.238	447.175	827.786	1.214.325	1.272.467	1.066.936	1.158.500	180.460.623	13.556.437	9.735.614	738.300	0	0	0	0	0	0	0	
31164-ISC Bebidas > 0,5% Vol. A 20° C	0	0	0	0	0	0	0	0	0	0	0	1.043.770	15.424.077	25.575.764	20.747.484	1.521.475	17.524.366	2.881.278	
31165-ISC Bebidas alcohólicas de 0,5% al 10% vol. a 20°	0	0	0	0	0	0	0	0	0	0	0	54.528.452.909	24.242.009.370	16.174.717.394	56.565.683.650	50.561.546.810	43.890.661.167	25.312.291.732	
31166-ISC Bebidas alcohólicas de 10% al 30% vol. a 20° c	0	0	0	0	0	0	0	0	0	0	0	57.488.260	64.796.315	120.059.791	60.225.892	68.716.408	87.049.541	31.445.442	
31167-ISC Bebidas alcohólicas + 30% vol. a 20° c	0	0	0	0	0	0	0	0	0	0	0	4.338.324.521	3.586.985.918	3.622.959.250	4.998.121.364	7.364.719.514	6.633.319.675	1.670.671.939	
31168-ISC Bebidas reducidas en calorías y/o libres de azúcar hasta 15 gramos por cada 200 cm3	0	0	0	0	0	0	0	0	0	0	0	4.715.963.272	4.047.191.724	5.425.959.160	6.432.562.348	5.223.587.881	4.145.654.609	1.879.816.701	
31169-ISC Bebidas con azúcar hasta 15 gramos por cada 200 cm3	0	0	0	0	0	0	0	0	0	0	0	6.077.092.382	5.430.275.597	11.792.671.931	15.881.740.733	25.489.281.001	19.510.137.463	7.436.878.160	
31170-ISC Bebidas de 15,1 gramos ha 25 gramos por 200cm3	0	0	0	0	0	0	0	0	0	0	0	45.930.198.505	59.867.452.962	63.308.471.101	73.738.177.867	76.298.858.453	88.076.407.569	34.012.696.169	
31171-ISC Bebidas +25 gramos por 200 cm3	0	0	0	0	0	0	0	0	0	0	0	0	0	44.440.267	90.276.714	110.949.216	123.724.398	56.227.738	
31172-ISC PRODUCTOS ALIMENTICIOS +500 KCAL POR CADA 100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46.299.757	13.967.789
31182-ISC Cerveza	0	0	0	0	0	0	0	0	0	0	0	0	17.741.657.972	11.756.570.364	345.851	0	0	0	
31183-ISC Bebidas >0,5% Vol. a 20° C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24.727.399	
31184-ISC Bebidas <0,5% al 10% Vol. a 20°	0	0	0	0	0	0	0	0	0	0	0	0	0	17.743.529	4.816.452	0	0	0	
31131-ISC Alcohol desnaturalizado	0	2.117.367	7.556.641	45.593.719	113.830.817	113.646.461	96.131.619	68.068.731	61.419.008	78.004.544	74.691.736	1.652.893	0	0	0	0	0	0	
31132-ISC Alcoholes rectificadas	211.172.949	258.267.012	264.674.945	223.166.561	194.329.453	196.715.877	200.207.247	134.215.272	64.911.258	195.200.805	39.558.740	0	0	0	0	0	0	0	
31133-ISC Líquidos alcohólicos	999.000	15.097.232	10.902.422	9.552.866	26.149.539	62.831.528	166.177.473	660.607.938	107.808.953	96.616.925	34.865.358	0	0	0	0	0	0	0	
31151-ISC Perfumes	63.715.766	78.201.006	68.581.796	62.506.865	57.698.663	45.521.717	44.740.651	35.941.027	16.919.780	38.299.990	69.911.856	3.440.903	0	0	0	0	0	0	
31152-ISC Perlas naturales	12.128.395	19.567.052	18.495.671	22.979.948	25.147.421	19.689.434	22.092.005	20.740.500	13.717.641	17.380.757	16.740.227	696.272	0	0	0	0	0	0	
31173-ISC Perlas	0	0	0	0	0	0	0	0	0	0	0	25.185.582	15.971.397	35.458.599	25.470.246	8.967.758	8.468.126	3.657.193	
31181-ISC Perfumes	0	0	0	0	0	0	0	0	0	0	0	447.180.038	76.191.644	412.465.559	608.378.726	808.274.481	1.261.341.516	769.355.350	
321 y 322 Combustibles	0	11.379.018	11.762.912	6.726.152	21.968.584	22.105.064	6.564.942	8.484.485.565	75.385.351.505	97.157.291.417	110.860.140.306	35.030.179.134	24.856.038	773.706	0	0	50.000	0	

Fuente: Sistema Marangatu, GGIH-DNIT.

Observación:

- Los montos corresponden a importes conciliados en las cuentas contables del Ministerio de Economía y Finanzas.

- La ley N° 6380/2019 entró en vigencia en el Ejercicio Fiscal 2020.

DSGE/IGE