

ICELAND

Table II. Detailed taxes and social contribution receipts

Million ISK

	2012	2013	2014	2015	2016	2017	2018	2019
II.1 GENERAL GOVERNMENT								
1 Total receipts	626 450	676 142	774 263	812 002	1 263 204	980 965	1 036 846	1 061 948
2 Total tax receipts and actual social contributions	626 450	676 142	774 263	812 002	1 263 204	980 965	1 036 846	1 061 948
3 Total tax receipts	561 567	606 243	700 831	732 295	1 177 834	891 316	938 617	964 524
4 Taxes on production and imports	254 720	266 948	314 270	334 926	346 955	388 765	407 527	414 602
5 Taxes on products	209 806	216 780	229 773	251 841	279 188	312 914	326 856	322 469
6 Value added type taxes	142 814	149 828	160 871	183 674	205 435	233 951	244 624	243 285
7 Taxes and duties on imports, excluding VAT	7 682	5 815	6 058	4 989	5 087	3 912	4 118	3 430
8 Import duties	7 682	5 815	6 058	4 989	5 087	3 912	4 118	3 430
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	0
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	0	0	0	0	0	0	0	0
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	59 310	61 137	62 844	63 179	68 667	75 051	78 114	75 755
17 Excise duties and consumption taxes	37 734	37 923	39 222	37 707	39 472	43 871	45 245	41 539
18 Stamp taxes	16 145	17 207	18 265	19 176	22 215	23 846	24 279	25 294
19 Taxes on financial and capital transactions	5 231	5 724	5 074	5 969	6 563	6 738	7 229	7 612
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	0	0	0	0	0	0	0	0
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	200	284	282	327	416	595	1 361	1 310
29 Other taxes on production	44 914	50 168	84 497	83 085	67 766	75 851	80 671	92 133
30 Taxes on land, buildings or other structures	32 382	35 358	36 521	40 620	47 539	53 733	57 436	63 554
31 Taxes on the use of fixed assets	1 076	1 121	1 139	1 200	1 365	1 763	1 887	1 992
32 Total wage bill and payroll taxes	5 402	6 534	6 994	6 638	7 375	7 946	8 542	9 124
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	982	1 156	1 292	1 336	1 518	1 370	1 585	1 445
35 Taxes on pollution	0	0	0	0	0	0	0	3 576
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	5 072	5 999	38 551	33 291	9 969	11 039	11 222	12 442
38 Current taxes on income and wealth	304 704	336 624	383 817	394 089	442 567	497 755	525 916	544 631
39 Taxes on income	283 238	315 577	360 474	380 979	429 545	483 996	511 724	530 162
40 Taxes on individual or household income including holding gains	246 334	273 466	288 208	316 098	362 016	401 634	433 785	458 268
41 Taxes on individual or household income excl. holding gains	234 475	258 623	270 583	297 979	337 457	374 437	412 430	435 321
42 Taxes on individual or household holding gains	11 859	14 843	17 625	18 119	24 559	27 197	21 356	22 947
43 Taxes on income or profits of corporations including holding gains	34 517	40 849	67 458	52 926	62 527	80 908	67 875	63 252
44 Taxes on income or profits of corporations excl. holding gains	33 980	40 479	66 803	52 544	62 152	79 993	67 724	62 972
45 Taxes on holding gains of corporations	537	370	655	382	374	915	151	279
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	12 397	15 213	18 280	18 502	24 933	28 112	21 507	23 227
48 Taxes on winnings from lottery or gambling	0	0	..	..	..	..	..	..
49 Other taxes on income n.e.c.	2 387	1 262	4 808	11 955	5 002	1 454	10 063	8 641
50 Other current taxes	21 465	21 048	23 343	13 110	13 022	13 759	14 193	14 469
51 Current taxes on capital	9 396	8 886	10 751	657	359	346	100	10
52 Poll taxes	5 610	5 766	6 052	5 887	5 822	6 117	6 605	6 966
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	6 460	6 396	6 540	6 566	6 841	7 296	7 487	7 494
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	0	0	0	0	0	0	0	0
57 Capital taxes	2 143	2 671	2 743	3 280	388 313	4 796	5 173	5 291
58 Taxes on capital transfers	2 143	2 671	2 743	3 280	4 104	4 796	5 173	5 291
59 Capital levies	0	0	0	0	384 209	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	64 882	69 899	73 432	79 707	85 370	89 649	98 230	97 423
62 Employers' actual social contributions	63 244	68 178	71 626	77 820	83 411	87 616	96 002	95 246
63 Compulsory	63 244	68 178	71 626	77 820	83 411	87 616	96 002	95 246
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	1 638	1 721	1 806	1 887	1 959	2 033	2 228	2 177
66 Compulsory	1 638	1 721	1 806	1 887	1 959	2 033	2 228	2 177
<i>of which:</i>								
67 Employees	0	0	0	0	0	0	0	0
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
70 Imputed social contributions	..	..	..	..	..	..	..	..
71 Capital transfers for taxes and social cont., unlikely to be collected

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Table II. Detailed taxes and social contribution receipts (cont.)

Million ISK

	2012	2013	2014	2015	2016	2017	2018	2019
II.2 CENTRAL GOVERNMENT								
1 Total receipts	461 653	496 569	584 423	604 026	1 030 225	721 691	751 747	761 108
2 Total tax receipts and actual social contributions	461 653	496 569	584 423	604 026	1 030 225	721 691	751 747	761 108
3 Total tax receipts	396 770	426 670	510 990	524 319	944 855	632 042	653 517	663 685
4 Taxes on production and imports	225 041	234 521	280 652	297 408	302 737	338 960	353 244	355 164
5 Taxes on products	209 806	216 780	229 773	251 841	279 188	312 914	326 856	322 469
6 Other taxes on production	15 234	17 741	50 878	45 567	23 549	26 046	26 387	32 695
7 Current taxes on income and wealth	169 586	189 478	227 595	223 631	253 806	288 286	295 100	303 229
8 Taxes on income	148 125	168 441	204 260	210 536	240 827	274 572	280 954	288 811
9 Other current taxes	21 461	21 037	23 335	13 095	12 978	13 714	14 146	14 418
10 Capital taxes	2 143	2 671	2 743	3 280	388 313	4 796	5 173	5 291
11 Actual social contributions	64 882	69 899	73 432	79 707	85 370	89 649	98 230	97 423
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	164 797	179 573	189 840	207 976	232 979	259 275	285 100	300 840
2 Total tax receipts and actual social contributions	164 797	179 573	189 840	207 976	232 979	259 275	285 100	300 840
3 Total tax receipts	164 797	179 573	189 840	207 976	232 979	259 275	285 100	300 840
4 Taxes on production and imports	29 679	32 427	33 618	37 518	44 217	49 805	54 284	59 438
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	29 679	32 427	33 618	37 518	44 217	49 805	54 284	59 438
7 Current taxes on income and wealth	135 118	147 146	156 222	170 458	188 761	209 470	230 816	241 402
8 Taxes on income	135 114	147 136	156 214	170 443	188 718	209 425	230 769	241 350
9 Other current taxes	4	10	8	15	44	45	47	51
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	0	0	0	0	0	0	0	0
2 Total tax receipts and actual social contributions	0	0	0	0	0	0	0	0
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20210211/ae5a6>.

Source: Statistics Iceland via Eurostat.