

# ICELAND

## Table II. Detailed taxes and social contribution receipts

Million ISK

	2013	2014	2015	2016	2017	2018	2019	2020
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>676 142</b>	<b>774 263</b>	<b>812 002</b>	<b>1 263 204</b>	<b>980 965</b>	<b>1 036 846</b>	<b>1 061 948</b>	<b>1 059 946</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>676 142</b>	<b>774 263</b>	<b>812 002</b>	<b>1 263 204</b>	<b>980 965</b>	<b>1 036 846</b>	<b>1 061 948</b>	<b>1 059 946</b>
<b>3 Total tax receipts</b>	<b>606 243</b>	<b>700 831</b>	<b>732 295</b>	<b>1 177 834</b>	<b>891 316</b>	<b>938 617</b>	<b>964 524</b>	<b>971 582</b>
<b>4 Taxes on production and imports</b>	<b>266 948</b>	<b>314 270</b>	<b>334 926</b>	<b>346 955</b>	<b>388 765</b>	<b>407 527</b>	<b>414 602</b>	<b>406 616</b>
<b>5 Taxes on products</b>	<b>216 780</b>	<b>229 773</b>	<b>251 841</b>	<b>279 188</b>	<b>312 914</b>	<b>326 856</b>	<b>322 469</b>	<b>309 165</b>
<b>6 Value added type taxes</b>	<b>149 828</b>	<b>160 871</b>	<b>183 674</b>	<b>205 435</b>	<b>233 951</b>	<b>244 624</b>	<b>243 285</b>	<b>233 732</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>5 815</b>	<b>6 058</b>	<b>4 989</b>	<b>5 087</b>	<b>3 912</b>	<b>4 118</b>	<b>3 430</b>	<b>2 575</b>
8 Import duties	5 815	6 058	4 989	5 087	3 912	4 118	3 430	2 575
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
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>61 137</b>	<b>62 844</b>	<b>63 179</b>	<b>68 667</b>	<b>75 051</b>	<b>78 114</b>	<b>75 755</b>	<b>72 857</b>
17 Excise duties and consumption taxes	37 923	39 222	37 707	39 472	43 871	45 245	41 539	37 817
18 Stamp taxes	17 207	18 265	19 176	22 215	23 846	24 279	25 294	26 434
19 Taxes on financial and capital transactions	5 724	5 074	5 969	6 563	6 738	7 229	7 612	8 318
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.	284	282	327	416	595	1 361	1 310	289
<b>29 Other taxes on production</b>	<b>50 168</b>	<b>84 497</b>	<b>83 085</b>	<b>67 766</b>	<b>75 851</b>	<b>80 671</b>	<b>92 133</b>	<b>97 451</b>
30 Taxes on land, buildings or other structures	35 358	36 521	40 620	47 539	53 733	57 436	63 554	66 414
31 Taxes on the use of fixed assets	1 121	1 139	1 200	1 365	1 763	1 887	1 992	1 488
32 Total wage bill and payroll taxes	6 534	6 994	6 638	7 375	7 946	8 542	9 124	9 233
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	1 156	1 292	1 336	1 518	1 370	1 585	1 445	1 308
35 Taxes on pollution	0	0	0	0	0	0	3 576	6 067
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	5 999	38 551	33 291	9 969	11 039	11 222	12 442	12 941
<b>38 Current taxes on income and wealth</b>	<b>336 624</b>	<b>383 817</b>	<b>394 089</b>	<b>442 567</b>	<b>497 755</b>	<b>525 916</b>	<b>544 631</b>	<b>555 295</b>
<b>39 Taxes on income</b>	<b>315 577</b>	<b>360 474</b>	<b>380 979</b>	<b>429 545</b>	<b>483 996</b>	<b>511 724</b>	<b>530 162</b>	<b>540 893</b>
40 Taxes on individual or household income including holding gains	273 466	288 208	316 098	362 016	401 634	433 785	458 268	463 554
41 Taxes on individual or household income excl. holding gains	258 623	270 583	297 979	337 457	374 437	412 430	435 321	456 112
42 Taxes on individual or household holding gains	14 843	17 625	18 119	24 559	27 197	21 356	22 947	7 442
43 Taxes on income or profits of corporations including holding gains	40 849	67 458	52 926	62 527	80 908	67 875	63 252	64 707
44 Taxes on income or profits of corporations excl. holding gains	40 479	66 803	52 544	62 152	79 993	67 724	62 972	64 447
45 Taxes on holding gains of corporations	370	655	382	374	915	151	279	259
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	15 213	18 280	18 502	24 933	28 112	21 507	23 227	7 701
48 Taxes on winnings from lottery or gambling	0	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	1 262	4 808	11 955	5 002	1 454	10 063	8 641	12 632
<b>50 Other current taxes</b>	<b>21 048</b>	<b>23 343</b>	<b>13 110</b>	<b>13 022</b>	<b>13 759</b>	<b>14 193</b>	<b>14 469</b>	<b>14 402</b>
51 Current taxes on capital	8 886	10 751	657	359	346	100	10	34
52 Poll taxes	5 766	6 052	5 887	5 822	6 117	6 605	6 966	7 127
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	6 396	6 540	6 566	6 841	7 296	7 487	7 494	7 241
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
<b>57 Capital taxes</b>	<b>2 671</b>	<b>2 743</b>	<b>3 280</b>	<b>388 313</b>	<b>4 796</b>	<b>5 173</b>	<b>5 291</b>	<b>9 671</b>
58 Taxes on capital transfers	2 671	2 743	3 280	4 104	4 796	5 173	5 291	9 671
59 Capital levies	0	0	0	384 209	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
<b>61 Actual social contributions</b>	<b>69 899</b>	<b>73 432</b>	<b>79 707</b>	<b>85 370</b>	<b>89 649</b>	<b>98 230</b>	<b>97 423</b>	<b>88 364</b>
62 Employers' actual social contributions	68 178	71 626	77 820	83 411	87 616	96 034	95 244	86 387
63 Compulsory	68 178	71 626	77 820	83 411	87 616	96 034	95 244	86 387
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	1 721	1 806	1 887	1 959	2 033	2 195	2 180	1 977
66 Compulsory	1 721	1 806	1 887	1 959	2 033	2 195	2 180	1 977
<i>of which:</i>								
67 Employees	0	0	0	0	0	0	0	0
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
<b>70 Imputed social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
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

	2013	2014	2015	2016	2017	2018	2019	2020
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>496 569</b>	<b>584 423</b>	<b>604 026</b>	<b>1 030 225</b>	<b>721 691</b>	<b>751 747</b>	<b>761 108</b>	<b>744 545</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>496 569</b>	<b>584 423</b>	<b>604 026</b>	<b>1 030 225</b>	<b>721 691</b>	<b>751 747</b>	<b>761 108</b>	<b>744 545</b>
3 Total tax receipts	426 670	510 990	524 319	944 855	632 042	653 517	663 685	656 180
4 Taxes on production and imports	234 521	280 652	297 408	302 737	338 960	353 244	355 164	344 680
5 Taxes on products	216 780	229 773	251 841	279 188	312 914	326 856	322 469	309 165
6 Other taxes on production	17 741	50 878	45 567	23 549	26 046	26 387	32 695	35 516
7 Current taxes on income and wealth	189 478	227 595	223 631	253 806	288 286	295 100	303 229	301 829
8 Taxes on income	168 441	204 260	210 536	240 827	274 572	280 954	288 811	287 478
9 Other current taxes	21 037	23 335	13 095	12 978	13 714	14 146	14 418	14 351
10 Capital taxes	2 671	2 743	3 280	388 313	4 796	5 173	5 291	9 671
11 Actual social contributions	69 899	73 432	79 707	85 370	89 649	98 230	97 423	88 364
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>179 573</b>	<b>189 840</b>	<b>207 976</b>	<b>232 979</b>	<b>259 275</b>	<b>285 100</b>	<b>300 840</b>	<b>315 402</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>179 573</b>	<b>189 840</b>	<b>207 976</b>	<b>232 979</b>	<b>259 275</b>	<b>285 100</b>	<b>300 840</b>	<b>315 402</b>
3 Total tax receipts	179 573	189 840	207 976	232 979	259 275	285 100	300 840	315 401
4 Taxes on production and imports	32 427	33 618	37 518	44 217	49 805	54 284	59 438	61 935
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	32 427	33 618	37 518	44 217	49 805	54 284	59 438	61 935
7 Current taxes on income and wealth	147 146	156 222	170 458	188 761	209 470	230 816	241 402	253 466
8 Taxes on income	147 136	156 214	170 443	188 718	209 425	230 769	241 350	253 414
9 Other current taxes	10	8	15	44	45	47	51	52
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	1
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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/navol4/20220328/a3d0>.

Source: Statistics Iceland via Eurostat.