

## ICELAND

Table II. Detailed taxes and social contribution receipts

Million ISK

|   | 2009    | 2010    | 2011    | 2012    | 2013    | 2014    | 2015    | 2016      |
|---|---------|---------|---------|---------|---------|---------|---------|-----------|
| <b>II.1 GENERAL GOVERNMENT</b>  |         |         |         |         |         |         |         |           |
| 1 Total receipts  | 508 667 | 541 578 | 585 936 | 626 450 | 676 142 | 774 263 | 812 002 | 1 263 239 |
| 2 Total tax receipts and actual social contributions                      | 508 667 | 541 578 | 585 936 | 626 450 | 676 142 | 774 263 | 812 002 | 1 263 239 |
| 3 Total tax receipts  | 462 755 | 477 979 | 519 116 | 561 567 | 606 243 | 700 831 | 732 295 | 1 177 869 |
| 4 Taxes on production and imports   | 210 406 | 220 510 | 233 055 | 254 689 | 266 922 | 314 239 | 334 900 | 344 633   |
| 5 Taxes on products   | 171 215 | 180 991 | 193 381 | 209 806 | 216 780 | 229 773 | 251 841 | 279 188   |
| 6 Value added type taxes  | 121 427 | 123 695 | 131 057 | 142 814 | 149 828 | 160 871 | 183 674 | 205 435   |
| 7 Taxes and duties on imports, excluding VAT                              | 5 303   | 5 950   | 7 288   | 7 682   | 5 815   | 6 058   | 4 989   | 5 087     |
| 8 Import duties   | 5 303   | 5 950   | 7 288   | 7 682   | 5 815   | 6 058   | 4 989   | 5 087     |
| 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                 | 44 485  | 51 346  | 55 036  | 59 310  | 61 137  | 62 844  | 63 179  | 68 667    |
| 17 Excise duties and consumption taxes                                    | 25 788  | 31 861  | 34 416  | 37 734  | 37 923  | 39 222  | 37 707  | 39 472    |
| 18 Stamp taxes  | 14 095  | 14 787  | 15 763  | 16 145  | 17 207  | 18 265  | 19 176  | 22 215    |
| 19 Taxes on financial and capital transactions                            | 3 712   | 3 799   | 4 533   | 5 231   | 5 724   | 5 074   | 5 969   | 6 563     |
| 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                                       | 830     | 834     | 264     | 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             | 5       | 2       | 0       | 0       | 0       | 0       | 0       | 0         |
| 28 Other taxes on products n.e.c.   | 55      | 63      | 60      | 200     | 284     | 282     | 327     | 416       |
| 29 Other taxes on production  | 39 191  | 39 519  | 39 675  | 44 882  | 50 141  | 84 466  | 83 059  | 65 444    |
| 30 Taxes on land, buildings or other structures                           | 33 175  | 33 515  | 31 726  | 32 351  | 35 331  | 36 490  | 40 594  | 45 218    |
| 31 Taxes on the use of fixed assets                                       | 1 035   | 899     | 982     | 1 076   | 1 121   | 1 139   | 1 200   | 1 365     |
| 32 Total wage bill and payroll taxes                                      | 2 470   | 2 827   | 2 900   | 5 402   | 6 534   | 6 994   | 6 638   | 7 375     |
| 33 Taxes on international transactions                                    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         |
| 34 Business and professional licences                                     | 841     | 899     | 920     | 982     | 1 156   | 1 292   | 1 336   | 1 518     |
| 35 Taxes on pollution   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         |
| 36 Under-compensation of VAT (flat rate system)                           | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         |
| 37 Other taxes on production n.e.c.                                       | 1 670   | 1 380   | 3 147   | 5 072   | 5 999   | 38 551  | 33 291  | 9 969     |
| 38 Current taxes on income and wealth                                     | 250 395 | 254 710 | 284 592 | 304 735 | 336 651 | 383 848 | 394 115 | 444 923   |
| 39 Taxes on income  | 239 890 | 239 664 | 266 823 | 283 238 | 315 577 | 360 474 | 380 979 | 431 902   |
| 40 Taxes on individual or household income including holding gains        | 196 924 | 202 262 | 224 193 | 239 251 | 262 369 | 277 003 | 304 469 | 345 780   |
| 41 Taxes on individual or household income excl. holding gains            | 107 617 | 106 797 | 126 584 | 135 114 | 147 136 | 156 214 | 170 443 | ..        |
| 42 Taxes on individual or household holding gains                         | 89 307  | 95 465  | 97 609  | 104 137 | 115 233 | 120 789 | 134 026 | ..        |
| 43 Taxes on income or profits of corporations including holding gains     | 26 786  | 16 171  | 31 059  | 34 517  | 40 849  | 67 458  | 52 926  | 62 527    |
| 44 Taxes on income or profits of corporations excl. holding gains         | 26 786  | 16 171  | 31 059  | 34 517  | 40 849  | 67 458  | 52 926  | ..        |
| 45 Taxes on holding gains of corporations                                 | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |
| 46 Other taxes on holding gains   | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |
| 47 Taxes on holding gains   | 89 307  | 95 465  | 97 609  | 104 137 | 115 233 | 120 789 | 134 026 | ..        |
| 48 Taxes on winnings from lottery or gambling                             | ..      | ..      | ..      | 0       | 0       | ..      | ..      | ..        |
| 49 Other taxes on income n.e.c.   | 16 180  | 21 230  | 11 571  | 9 470   | 12 359  | 16 013  | 23 584  | 23 595    |
| 50 Other current taxes  | 10 505  | 15 047  | 17 768  | 21 497  | 21 074  | 23 374  | 13 136  | 13 021    |
| 51 Current taxes on capital   | 12      | 3 849   | 6 312   | 9 396   | 8 886   | 10 751  | 657     | 359       |
| 52 Poll taxes   | 5 154   | 5 225   | 5 196   | 5 610   | 5 766   | 6 052   | 5 887   | 5 822     |
| 53 Expenditure taxes  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         |
| 54 Payments by households for licences                                    | 5 339   | 5 973   | 6 261   | 6 491   | 6 422   | 6 571   | 6 591   | 6 840     |
| 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  | 1 954   | 2 759   | 1 469   | 2 143   | 2 671   | 2 743   | 3 280   | 388 313   |
| 58 Taxes on capital transfers   | 1 954   | 2 759   | 1 469   | 2 143   | 2 671   | 2 743   | 3 280   | 4 104     |
| 59 Capital levies   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 384 209   |
| 60 Other capital taxes n.e.c.   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         |
| 61 Actual social contributions  | 45 912  | 63 599  | 66 820  | 64 882  | 69 899  | 73 432  | 79 707  | 85 370    |
| 62 Employers' actual social contributions                                 | 44 726  | 61 980  | 65 165  | 63 244  | 68 178  | 71 626  | 77 821  | 83 256    |
| 63 Compulsory   | 44 726  | 61 980  | 65 165  | 63 244  | 68 178  | 71 626  | 77 821  | 83 256    |
| 64 Voluntary  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         |
| 65 Employees' actual social contributions                                 | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |
| 66 Compulsory   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         |
| 67 Voluntary  | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |
| 68 Social contributions by self- and non-employed persons                 | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |
| 69 Compulsory   | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |
| 70 Voluntary  | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |
| 71 Imputed social contributions   | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |
| 72 Capital transfers for taxes and social cont., unlikely to be collected | ..      | ..      | ..      | ..      | ..      | ..      | ..      | ..        |

# ICELAND

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

Million ISK

|   | 2009           | 2010           | 2011           | 2012           | 2013           | 2014           | 2015           | 2016             |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>II.2 CENTRAL GOVERNMENT</b>  |                |                |                |                |                |                |                |                  |
| <b>1 Total receipts</b>   | <b>370 104</b> | <b>403 597</b> | <b>430 097</b> | <b>461 653</b> | <b>496 569</b> | <b>584 423</b> | <b>604 026</b> | <b>1 030 225</b> |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>370 104</b> | <b>403 597</b> | <b>430 097</b> | <b>461 653</b> | <b>496 569</b> | <b>584 423</b> | <b>604 026</b> | <b>1 030 225</b> |
| 3 Total tax receipts  | 324 192        | 339 998        | 363 277        | 396 770        | 426 670        | 510 990        | 524 319        | 944 855          |
| 4 Taxes on production and imports   | 179 490        | 189 357        | 203 835        | 225 041        | 234 521        | 280 652        | 297 408        | 302 737          |
| 5 Taxes on products   | 171 212        | 180 991        | 193 381        | 209 806        | 216 780        | 229 773        | 251 841        | 279 188          |
| 6 Other taxes on production   | 8 278          | 8 366          | 10 454         | 15 234         | 17 741         | 50 878         | 45 567         | 23 549           |
| 7 Current taxes on income and wealth                                      | 142 748        | 147 882        | 157 973        | 169 586        | 189 478        | 227 595        | 223 631        | 253 806          |
| 8 Taxes on income   | 132 273        | 132 867        | 140 239        | 148 125        | 168 441        | 204 260        | 210 536        | 240 827          |
| 9 Other current taxes   | 10 474         | 15 016         | 17 734         | 21 461         | 21 037         | 23 335         | 13 095         | 12 978           |
| 10 Capital taxes  | 1 954          | 2 759          | 1 469          | 2 143          | 2 671          | 2 743          | 3 280          | 388 313          |
| 11 Actual social contributions  | 45 912         | 63 599         | 66 820         | 64 882         | 69 899         | 73 432         | 79 707         | 85 370           |
| 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>138 563</b> | <b>137 981</b> | <b>155 839</b> | <b>164 797</b> | <b>179 573</b> | <b>189 840</b> | <b>207 976</b> | <b>233 013</b>   |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>138 563</b> | <b>137 981</b> | <b>155 839</b> | <b>164 797</b> | <b>179 573</b> | <b>189 840</b> | <b>207 976</b> | <b>233 013</b>   |
| 3 Total tax receipts  | 138 563        | 137 981        | 155 839        | 164 797        | 179 573        | 189 840        | 207 976        | 233 013          |
| 4 Taxes on production and imports   | 30 916         | 31 153         | 29 221         | 29 648         | 32 400         | 33 587         | 37 492         | 41 896           |
| 5 Taxes on products   | 3              | 0              | 0              | 0              | 0              | 0              | 0              | 0                |
| 6 Other taxes on production   | 30 913         | 31 153         | 29 221         | 29 648         | 32 400         | 33 587         | 37 492         | 41 896           |
| 7 Current taxes on income and wealth                                      | 107 647        | 106 828        | 126 618        | 135 149        | 147 173        | 156 253        | 170 484        | 191 118          |
| 8 Taxes on income   | 107 617        | 106 797        | 126 584        | 135 114        | 147 136        | 156 214        | 170 443        | 191 075          |
| 9 Other current taxes   | 31             | 31             | 34             | 35             | 37             | 39             | 41             | 43               |
| 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 | ..             | ..             | ..             | ..             | ..             | ..             | ..             | ..               |

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/e4167>.

Source: Statistics Iceland via Eurostat.