

ICELAND

Table II. Detailed taxes and social contribution receipts

Million ISK

	2005	2006	2007	2008	2009	2010	2011	2012
II.1 GENERAL GOVERNMENT								
1 Total receipts	416 471	483 859	530 097	542 417	505 837	537 662	584 644	624 534
2 Total tax receipts and actual social contributions	416 471	483 859	530 097	542 417	505 837	537 662	584 644	624 534
3 Total tax receipts	383 694	445 445	490 503	500 773	459 925	474 064	517 824	559 651
4 Taxes on production and imports	195 763	226 307	243 080	230 834	209 220	219 208	233 055	254 689
5 Taxes on products	166 106	188 753	200 137	188 189	170 029	179 688	194 485	210 857
6 Value added type taxes	113 897	131 839	137 593	134 391	120 241	122 393	131 057	142 814
7 Taxes and duties on imports, excluding VAT	3 539	4 618	5 447	5 858	5 303	5 950	7 288	7 682
8 Import duties	3 539	4 618	5 447	5 858	5 303	5 950	7 288	7 682
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	48 670	52 295	57 097	47 940	44 485	51 346	56 140	60 361
17 Excise duties and consumption taxes	27 359	32 172	33 834	28 356	25 788	31 861	34 416	37 734
18 Stamp taxes	10 884	11 382	11 960	11 956	14 095	14 787	15 763	16 145
19 Taxes on financial and capital transactions	9 373	7 582	10 087	6 558	3 712	3 799	4 533	5 231
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	865	989	1 074	996	830	834	264	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	3	0	6	5	2	0	0
28 Other taxes on products n.e.c.	188	168	143	68	55	63	1 164	1 251
29 Other taxes on production	29 657	37 554	42 943	42 645	39 191	39 519	38 571	43 831
30 Taxes on land, buildings or other structures	22 094	33 336	36 773	36 342	33 175	33 515	31 726	32 351
31 Taxes on the use of fixed assets	4 733	1 335	1 509	1 208	1 035	899	982	1 076
32 Total wage bill and payroll taxes	324	390	1 519	2 244	2 470	2 827	2 900	5 402
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	969	1 013	1 178	901	841	899	920	982
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.	1 537	1 480	1 965	1 950	1 670	1 380	2 043	4 022
38 Current taxes on income and wealth	187 684	218 841	246 963	269 474	250 395	254 710	284 592	304 735
39 Taxes on income	180 170	213 633	241 378	263 455	239 890	238 664	266 823	283 238
40 Taxes on individual or household income including holding gains	150 289	171 046	190 333	213 585	196 924	202 262	224 193	239 251
41 Taxes on individual or household income excl. holding gains	74 455	85 528	98 003	105 940	107 617	106 797	126 584	135 114
42 Taxes on individual or household holding gains	75 834	85 518	92 330	107 645	89 307	95 465	97 609	104 137
43 Taxes on income or profits of corporations including holding gains	20 692	28 442	33 154	30 132	26 786	16 171	31 059	34 517
44 Taxes on income or profits of corporations excl. holding gains	10	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	0	0	0	0	..	..	..	..
47 Taxes on holding gains	0	0	0	0	..	..	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	..
49 Other taxes on income n.e.c.	9 189	14 145	17 892	19 738	16 180	21 230	11 571	9 470
50 Other current taxes	7 513	5 208	5 585	6 019	10 505	15 047	17 768	21 497
51 Current taxes on capital	2 887	50	-8	-18	12	3 849	6 312	9 396
52 Poll taxes	939	1 024	1 130	1 307	5 154	5 225	5 196	5 610
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	3 687	4 134	4 462	4 729	5 339	5 973	6 261	6 491
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	248	297	460	465	311	146	177	227
58 Taxes on capital transfers	248	297	460	465	311	146	177	227
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	32 777	38 414	39 594	41 644	45 912	63 599	66 820	64 882
62 Employers' actual social contributions	31 764	37 329	38 565	40 661	44 806	62 126	65 263	63 371
63 Compulsory	31 764	37 329	38 565	40 661	44 806	62 126	65 263	63 371
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	0	0	0	0	0	0	0	0
66 Compulsory	0	0	0	0	0	0	0	0
67 Voluntary	0	0	0	0	0	0	0	0
68 Social contributions by self- and non-employed persons	1 013	1 086	1 029	982	1 106	1 473	1 557	1 511
69 Compulsory	1 013	1 086	1 029	982	1 106	1 473	1 557	1 511
70 Voluntary	0	0	0	0	0	0	0	0
71 Imputed social contributions	0	0	0	0	0	0	0	0
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0

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

Million ISK

	2005	2006	2007	2008	2009	2010	2011	2012
II.2 CENTRAL GOVERNMENT								
1 Total receipts	321 078	366 396	396 954	401 792	367 274	399 681	428 805	459 737
2 Total tax receipts and actual social contributions	321 078	366 396	396 954	401 792	367 274	399 681	428 805	459 737
3 Total tax receipts	288 301	327 982	357 360	360 148	321 362	336 083	361 985	394 854
4 Taxes on production and imports	174 857	194 397	207 967	196 177	178 303	188 055	203 835	225 041
5 Taxes on products	166 013	188 682	200 091	188 173	170 026	179 688	194 485	210 857
6 Other taxes on production	8 844	5 714	7 876	8 004	8 278	8 366	9 350	14 184
7 Current taxes on income and wealth	113 196	133 288	148 933	163 506	142 748	147 882	157 973	169 586
8 Taxes on income	105 705	128 105	143 376	157 515	132 273	132 867	140 239	148 125
9 Other current taxes	7 491	5 184	5 557	5 990	10 474	15 016	17 734	21 461
10 Capital taxes	248	297	460	465	311	146	177	227
11 Actual social contributions	32 777	38 414	39 594	41 644	45 912	63 599	66 820	64 882
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	95 393	117 463	133 143	140 625	138 563	137 981	155 839	164 797
2 Total tax receipts and actual social contributions	95 393	117 463	133 143	140 625	138 563	137 981	155 839	164 797
3 Total tax receipts	95 393	117 463	133 143	140 625	138 563	137 981	155 839	164 797
4 Taxes on production and imports	20 906	31 910	35 113	34 657	30 916	31 153	29 221	29 648
5 Taxes on products	93	71	45	16	3	0	0	0
6 Other taxes on production	20 813	31 840	35 067	34 641	30 913	31 153	29 221	29 648
7 Current taxes on income and wealth	74 488	85 553	98 030	105 968	107 647	106 828	126 618	135 149
8 Taxes on income	74 465	85 528	98 003	105 940	107 617	106 797	126 584	135 114
9 Other current taxes	22	24	27	28	31	31	34	35
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	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20140404/67da>.