

# ICELAND

## Table II. Detailed taxes and social contribution receipts

Million ISK

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>774 263</b>	<b>812 002</b>	<b>1 263 204</b>	<b>980 965</b>	<b>1 036 846</b>	<b>1 061 978</b>	<b>1 061 089</b>	<b>1 139 776</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>774 263</b>	<b>812 002</b>	<b>1 263 204</b>	<b>980 965</b>	<b>1 036 846</b>	<b>1 061 978</b>	<b>1 061 089</b>	<b>1 139 776</b>
<b>3 Total tax receipts</b>	<b>700 831</b>	<b>732 295</b>	<b>1 177 834</b>	<b>891 316</b>	<b>938 617</b>	<b>964 554</b>	<b>972 724</b>	<b>1 042 362</b>
<b>4 Taxes on production and imports</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>449 369</b>
<b>5 Taxes on products</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>357 476</b>
<b>6 Value added type taxes</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>277 808</b>
<b>7 Taxes and duties on imports, excluding VAT</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>	<b>4 123</b>
8 Import duties	6 058	4 989	5 087	3 912	4 118	3 430	2 575	4 123
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>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>	<b>75 545</b>
17 Excise duties and consumption taxes	39 222	37 707	39 472	43 871	45 245	41 539	37 817	38 205
18 Stamp taxes	18 265	19 176	22 215	23 846	24 279	25 294	26 434	28 386
19 Taxes on financial and capital transactions	5 074	5 969	6 563	6 738	7 229	7 612	8 318	8 956
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.	282	327	416	595	1 361	1 310	289	-2
<b>29 Other taxes on production</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>	<b>91 893</b>
30 Taxes on land, buildings or other structures	36 521	40 620	47 539	53 733	57 436	63 554	66 414	71 785
31 Taxes on the use of fixed assets	1 139	1 200	1 365	1 763	1 887	1 992	1 488	1 731
32 Total wage bill and payroll taxes	6 994	6 638	7 375	7 946	8 542	9 124	9 233	9 160
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	1 292	1 336	1 518	1 370	1 585	1 445	1 308	1 534
35 Taxes on pollution	0	0	0	0	0	3 576	6 067	859
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	38 551	33 291	9 969	11 039	11 222	12 442	12 941	6 824
<b>38 Current taxes on income and wealth</b>	<b>383 817</b>	<b>394 089</b>	<b>442 567</b>	<b>497 755</b>	<b>525 916</b>	<b>544 661</b>	<b>556 437</b>	<b>584 075</b>
<b>39 Taxes on income</b>	<b>360 474</b>	<b>380 979</b>	<b>429 545</b>	<b>483 996</b>	<b>511 724</b>	<b>530 192</b>	<b>542 035</b>	<b>569 442</b>
40 Taxes on individual or household income including holding gains	288 208	316 098	362 016	401 634	433 785	458 299	464 696	480 037
41 Taxes on individual or household income excl. holding gains	270 583	297 979	337 457	374 437	412 430	435 351	457 255	471 661
42 Taxes on individual or household holding gains	17 625	18 119	24 559	27 197	21 356	22 947	7 442	8 376
43 Taxes on income or profits of corporations including holding gains	67 458	52 926	62 527	80 908	67 875	63 252	64 707	66 938
44 Taxes on income or profits of corporations excl. holding gains	66 803	52 544	62 152	79 993	67 724	62 972	64 447	65 454
45 Taxes on holding gains of corporations	655	382	374	915	151	279	259	1 484
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	18 280	18 502	24 933	28 112	21 507	23 227	7 701	9 860
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	4 808	11 955	5 002	1 454	10 063	8 641	12 632	22 467
<b>50 Other current taxes</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>	<b>14 634</b>
51 Current taxes on capital	10 751	657	359	346	100	10	34	14
52 Poll taxes	6 052	5 887	5 822	6 117	6 605	6 966	7 127	7 324
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	6 540	6 566	6 841	7 296	7 487	7 494	7 241	7 296
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>2 743</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>	<b>8 918</b>
58 Taxes on capital transfers	2 743	3 280	4 104	4 796	5 173	5 291	9 671	8 918
59 Capital levies	0	0	384 209	0	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>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>	<b>97 414</b>
62 Employers' actual social contributions	71 626	77 820	83 411	87 616	96 034	95 244	86 544	95 377
63 Compulsory	71 626	77 820	83 411	87 616	96 034	95 244	86 544	95 377
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	1 806	1 887	1 959	2 033	2 195	2 180	1 820	2 037
66 Compulsory	1 806	1 887	1 959	2 033	2 195	2 180	1 820	2 037
<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

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</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>798 908</b>
<b>2 Total tax receipts and actual social contributions</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>798 908</b>
3 Total tax receipts	510 990	524 319	944 855	632 042	653 517	663 685	656 180	701 495
4 Taxes on production and imports	280 652	297 408	302 737	338 960	353 244	355 164	344 680	382 377
5 Taxes on products	229 773	251 841	279 188	312 914	326 856	322 469	309 165	357 476
6 Other taxes on production	50 878	45 567	23 549	26 046	26 387	32 695	35 516	24 901
7 Current taxes on income and wealth	227 595	223 631	253 806	288 286	295 100	303 229	301 829	310 200
8 Taxes on income	204 260	210 536	240 827	274 572	280 954	288 811	287 478	295 626
9 Other current taxes	23 335	13 095	12 978	13 714	14 146	14 418	14 351	14 574
10 Capital taxes	2 743	3 280	388 313	4 796	5 173	5 291	9 671	8 918
11 Actual social contributions	73 432	79 707	85 370	89 649	98 230	97 423	88 364	97 414
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>189 840</b>	<b>207 976</b>	<b>232 979</b>	<b>259 275</b>	<b>285 100</b>	<b>300 870</b>	<b>316 544</b>	<b>340 867</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>189 840</b>	<b>207 976</b>	<b>232 979</b>	<b>259 275</b>	<b>285 100</b>	<b>300 870</b>	<b>316 544</b>	<b>340 867</b>
3 Total tax receipts	189 840	207 976	232 979	259 275	285 100	300 870	316 544	340 867
4 Taxes on production and imports	33 618	37 518	44 217	49 805	54 284	59 438	61 935	66 992
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	33 618	37 518	44 217	49 805	54 284	59 438	61 935	66 992
7 Current taxes on income and wealth	156 222	170 458	188 761	209 470	230 816	241 432	254 609	273 876
8 Taxes on income	156 214	170 443	188 718	209 425	230 769	241 380	254 557	273 816
9 Other current taxes	8	15	44	45	47	51	52	59
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	..	..	..	..	..	..	..	..
<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	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/Of11>.

Source: Statistics Iceland via Eurostat.