

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

ICELAND

Compilation of Declarations currently in force (*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declaration contained in a Note Verbale from the Permanent Mission of Iceland to the OECD, dated 26 October 2011, registered at the Secretariat General of the OECD on 28 October 2011 - Or. Engl. (in force since 1 February 2012)

The Convention will continue to apply to taxes which have been repealed as long as the taxes remain enforceable and collectible, for taxes prior to the repeal until the statute of limitation has elapsed.

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . the income tax to the state (*tekjuskattar ríkissjóðs*);
 - . the special tax on petroleum income (*sérstakur skattur á kolvetnisvinnslu*).
- . **Article 2, paragraph 1.a.ii:** --
- . **Article 2, paragraph 1.a.iii:** the net wealth tax (*auðlegðarskattur*).
- . **Article 2, paragraph 1.b.i:** the income tax to the municipalities (*útsvar til sveitarfélaganna*).
- . **Article 2, paragraph 1.b.ii:**
 - . social security tax (*tryggingagjald*);
 - . contribution to the construction fund for the elderly (*gjald í framkvæmdasjóð aldraðra*).
- . **Article 2, paragraph 1.b.iii.A:** inheritance tax (*erfðafjárskattur*).
- . **Article 2, paragraph 1.b.iii.B:** --
- . **Article 2, paragraph 1.b.iii.C:** value added tax (*virðisaukaskattur*).
- . **Article 2, paragraph 1.b.iii.D:** excise duties on (*vörugjöld*):
 - . carbon dioxide charge on mineral oils and petrol (*kolfnisgjald*);
 - . national broadcasting charge (*útvarpsgjald*).
- . **Article 2, paragraph 1.b.iii.E:**
 - . annual tax on motor vehicles (*bifreiðagjald*);
 - . special charge on heavy vehicles (*kílómetragjald*).
- . **Article 2, paragraph 1.b.iii.F:** market charge (*markaðsgjald*).
- . **Article 2, paragraph 1.b.iii.G:**
 - . stamp duty (*stimpilgjald*);
 - . charge on ship (*skipagjöld*);
 - . lighthouse charge (*vitagjald*).
- . **Article 2, paragraph 1.b.iv:**
 - . municipal property tax (*fasteignagjöld*);
 - . planning charge (*skipulagsgjald*).

Declaration contained in a Note Verbale from the Delegation of Iceland to the OECD, dated 24 October 2014, registered at the Secretariat General of the OECD on 24 October 2014 - Or. Engl. (in force since 1 February 2015)

ANNEX B – Competent Authorities

The Minister of Finance and Economic Affairs or the Minister's authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(* Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>