

Intended for individuals living in Iceland for less than three years. On back page see explanations and directions. Please note that couples and those with dependent children must fill RSK 1.01. The same applies to owners of real estate, securities, shares and self employed individuals.

Id.no. of the filer

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Name

Address Municipality

**Income year 201** \_\_\_\_\_  
 Separate tax return must be filed for each calendar year

### Duration of stay in Iceland

Date of arrival to Iceland if in income year      DAY    MONTH    YEAR      Date of departure from Iceland if in income year      DAY    MONTH    YEAR      Tax commis-sioneruse only

**1 Salary and other employment related payments**


21

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**2 Car allowance. Per diem payments, fringe benefits**

Car allowance	22									Per diem payments	23									
Car benefits	134									Other benefits	135									

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**3 Other income**

Reimbursed pension fund premiums										43									
Other, what?																			

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**4 Deductions**

Deductible premiums to a pension fund (4% max)										162										
Additional payments to a private pension fund (4% max)										160										
Deduction of car allowance acc. to RSK 3.04	32									Deduction of travel allowance (per diem payments) acc. to RSK 3.11	33									

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**5 Tax base for income taxes**      Sum of 1+2+3-4

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**6 Taxes withheld at source**

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296

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**7 Calculation of seaman's credit**      According to RSK 3.13

Seaman on ships 20 tons brutto or over					Seaman on boats under 20 tons brutto														
Seaman's salary	317									Seaman's salary	318								
Days at sea		291								Days at sea		292							

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**8 Status/balance in savings and bank accounts**

Status/balance in savings and bank accounts	Interest income	Status
<b>Total</b>	Taxes withheld on interest	
	301	
		12
		11

With this signature the filer verifies that all information filed on the tax return is, to the best of his or her knowledge, correct.

\_\_\_\_\_ Date/signature

\_\_\_\_\_ Telephone number

Bank account			
Please register bank account number in case of a refund. Only an Icelandic bank account in your own name may be listed.			
Bank/savings fund	Branch/service	Account type	Account number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Notices and comments can be sent to:	
My e-mail:	<input type="text"/>

Please state foreign tax Identification Number here.  
i.e. identification number used for filing a tax return in your home country.

Foreign tax identification number (TIN)
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If you intend to leave the country, before the tax assessment takes place, please state your address abroad (or your representative in Iceland).

Your address abroad (or your representative in Iceland)
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## Tax liability - temporary residence

Tax assessment for those that have not been living in the country all through the (calendar) year is calculated in ratio to the time of residence. Absence due to vacation and such is included in the time of residence.

### Deadline-assessment-complaints

The tax return must be delivered to the tax commissioner at least a week before leaving the country. If staying into the new year, the tax return for the year before must be filed within the deadline. The tax return for income in the ongoing year must be handed in no later than a week before leaving the country.

Deadline for complaints is 30 days from the tax assessment publication. Complaints must be sent to the tax

commissioner. The tax commissioner's ruling may be appealed to the State Internal Revenue Board.

### Assessment-(Internet) password

Those who left the country before December 31 can apply for an (Internet) password on [www.skattur.is](http://www.skattur.is).

From the RSK service page, they can use the password for accessing information on their tax assessment.

Those who had acquired a permanent password before leaving the country do not have to file for a new one. Please note that those who do not have an address in Iceland will not be sent a final adjustment notification but they can find the final adjustment notification on their service page at [rsk.is](http://rsk.is).

## Filling out the form - instructions

- 1** **Income and other work related payments**  
State here employers' name and total income without any deductions. Income in this regard is all work related payments.
- 2** **Car allowance. Per diem payments. Fringe benefits**  
If employee used his car for his employers benefit and was paid car allowance, it shall be listed under 22. If employee received per diem payments for occasional work related travelling, it shall be listed under 23. If the employer supplied the employee with a car for personal use, it shall be listed under 134. Any other fringe benefits, such as meals, clothes and housing shall be listed under 135.
- 3** **Other income**  
State here all other income, incl. reimbursement from pension fund upon departure.
- 4** **Deductions**  
In 162 state deductible premiums to a pension fund max 4% of income stated in 21. Additional payments into voluntary pension funds shall be stated under 160.
- 6** **Taxes withheld at source**  
Taxes withheld by the employer and are stated on the summary of income earned (launamiði), shall be listed under 296.
- 7** **Filing for seaman's credit**  
Seaman's salary on boats 20 tons brutto or over shall be filed under 317 and the number of days at sea under 291. Seaman's salary on boats under 20 tons brutto shall be filed under 318 and the number of days at sea under 292. This information shall be transferred from RSK 3.13 which shall be filed with the tax return.
- 8** **Status/balance of savings and bank accounts**  
State here status of savings and bank accounts. Taxes withheld must be filed under 301, interest income in 312 and status in 11.

Please note that the total deduction sum from 162 and 160 may not exceed 8% of total salary.

Deduction of car allowance according to RSK 3.04, shall be listed under 32.

Deduction of per diem payments according to RSK 3.11, shall be listed under 33.