Skatturinn
Iceland Revenue and Customs

Form of operation

- ☐ Private operation
- ☐ Legal entity
- ☐ Bankrupt estate

Employer's Registry/ Value Added Tax Registry

Form to be filled in capital letters

A VAT registration

New registration from and incl.(dd.mm.yy) ____________

Alteration from and incl. ____________

Temporary from and until ____________

Business dormant from ____________

Registration for employers

New registration from and incl.(dd.mm.yy) ____________

Alteration from and incl. ____________

Temporary from and until ____________

Change because of unemployment benefits ____________

☐ If working for a single client or a few - turn in form RSK 10.31 "könnun á starfssambandi"

B Operator/employer/employee who pays own withholding tax

Name		Icelandic identification number
Address	Postcode	Telephone
E-mail address		Cellphone number
E-mail address		Cellphone number
Does the company operate under alternate name/names? What name/names?		Icelandic identification number
Agent representing a foreign business entity in the VAT registry		Icelandic identification number
Bankrupt estate/name of executor		

C Information on VAT-taxable activity/base of operations

Which are the primary categories of VAT-taxable goods, work or services?	ISAT-number (filled in by RSK)
VAT-exempt business operations	
Base of operations, address	Municipality

Estimated income and costs

Estimated date of first VAT-taxable turnover (dd.mm.yy) ____________

Estimated income from VAT-taxable turnover, first 12 months = ____________

Estimated development costs, first 12 months = ____________

Information on registration of income

- ☐ Cash register
- ☐ Deposit of product (statement of account)
- ☐ Pre-numbered invoices
- ☐ Electronic invoices, according to reg. 505/2013
- ☐ Pre-numbered giro slip
- ☐ Other, what? ____________

Use only in case of takeover of business operations

☐ Is the activity of another enterprise taken over wholly or in part?

Date of takeover ____________

Name of enterprise taken over ____________

ID-no. of enterprise taken over ____________

☐ Is inventory taken over?

Value of inventory ____________

☐ Are machinery or other operational assets taken over?

Value of operational assets excluding inventory ____________

☐ Is real estate taken over?

Which properties? ____________

☐ Is adjustment obligation overtaken?
Transfer of adjustment obligation must be reported to RSK.
Relevant documentation must be enclosed.

If the activity of another enterprise is taken over, the seller is forbidden from levying VAT on the sale, in whole or in part, and purchaser cannot claim input VAT on the purchase.

Information on withholding tax on page 2

Employer's Registry

Information on operations, position, activity code, reference category, etc.

D Class of activity

- ☐ Employer resident abroad or embassy in Iceland
- ☐ Foreign temporary employment agency
- ☐ Salary payments for construction of real estate for own use
- ☐ Salary payments for domestic care

Class of activity, reference groups

- ☐ **A** Expert services
- ☐ **B** Activities and services (not included in class A)
- ☐ **C** Media, publishing etc. (with or without qualifications)
- ☐ **D** Certified craft
- ☐ **E** Various business of unskilled labourers (not included in classes A-D)
- ☐ **F** Seamanship
- ☐ **G** Agriculture
- ☐ **H** Other, describe activity:

Position

- ☐ Manager
- ☐ Skilled expert
- ☐ General employee
- ☐ Captain
- ☐ Mate/engineer
- ☐ Deckhand/small boat seaman
- ☐ Farmer
- ☐ Other, describe position:

E Legal entity - Estimated wage payments and/or calculated remuneration in operations of legal entity

Estimated date of first payment	Estimated average monthly wage payments		
Name and Icelandic identification number of shareholder (if an individual)			Ownership of shares %
Name and Icelandic identification number of shareholder (if an individual)			Ownership of shares %
Reference category	Estimated annual remuneration	Estimated monthly remuneration	From and incl. which month?

F Independent business operations - estimated calculated remuneration and/or paid wages

Reference category	Estimated annual remuneration	Estimated monthly remuneration	From and incl. which month?
Estimated annual remuneration of spouse		Estimated monthly remuneration of spouse	From and incl. which month?
Estimated date of first wage payment to third party		Estimated monthly wage payments to third party	

☐ No wage payments to others.
Only calculated remuneration (wages) at own business.

Those who calculate their own remuneration must keep in mind that they are required to pay premiums into a pension fund (both employer's and employee's contribution) and social security payments. **Social security payments grant rights to payments from Directorate of Labour and Maternity/paternity leave fund.**

Documentation supporting statement of calculated remuneration (may be omitted if there is no deviation from reference groups or minimum amounts)

G Employer resident abroad or embassy

Name	Id-number (of those registered in Iceland)
Address and postcode	E-mail address

Comments

I hereby state that the above given information is provided to the best of my knowledge and in full accordance with pertinent documents.

Date

Signature and Id-number