Skatturinn
Ríkisskattstjóri

Application for child benefits
for children who do not reside in Iceland

A complete application for the current year must have been received by Skatturinn on April 1 of each year.

The application will be processed with the tax return for 2027. The result will be displayed on the final assessment notice.

Income year **2026**

EEA Child benefits

For children who **do not have** a permanent residence in Iceland and are supported by a citizen of states within the European Economic Area, a member state of the Treaty on the European Free Trade Association or the Faroe Islands

The Application can be sent to *skatturinn@skatturinn.is*

A Information on the Applicant

Name*		Icelandic Identification Number*
Postal address in Iceland*		Postal code and municipality*
Postal address in the child's country of residence*		Postal code and municipality*
Name of spouse/caregiver*	Icelandic Identification Number/Date of birth	Child´s country of residence*

* Fields that must be completed for the application to be deemed valid.

B Marital status and necessary supporting documents (please check the appropriate fields)

☐ **Married**	☐ **Cohabiting**	☐ **Single parent**
☐ Birth certificates for the child/children. (If the child is born in Iceland and/or has an Icelandic Identification Number, a certificate of the child´s residence may be submitted instead of the birth certificate.	☐ Birth certificates for the child/children. (If the child is born in Iceland and/or has an Icelandic Identification Number, a birth certificate is not necessary, see the next item.)	☐ Birth certificates for the child/children. (If the child is born in Iceland and/or has an Icelandic Identification Number, a birth certificate is not necessary, see the next item.)
☐ A certificate confirming the spouse's residence and marital status at year-end 2026.	☐ A certificate confirming residence and marital status at year-end 2026. The residence certificate must state where the child resides and with whom.	☐ A certificate confirming residence and marital status at year-end 2026. The residence certificate must state where the child resides and with whom.
☐ Income certificate/certified copy of the spouse's foreign tax return for the income year 2026.	☐ Income certificate/certified copy of the spouse's foreign tax return for the income year 2026.	☐ Income certificate/certified copy of a foreign tax return for the income year 2026.
☐ A certificate confirming child benefits paid in the child´s country of residence for the income year 2026.	☐ A certificate confirming child benefits paid in the child´s country of residence for the income year 2026.	☐ A certificate confirming child benefits paid in the child´s country of residence for the income year 2026.
☐ If both parents reside in Iceland, a certificate must be submitted stating with whom the child resides and receipts for the transfer of funds to the child´s caregiver.	☐ If both parents reside in Iceland, a certificate must be submitted stating with whom the child resides and receipts for the transfer of funds to the child´s caregiver.	☐ Receipts for the transfer of funds to the child´s caregiver. ☐ Certificate regarding the child´s custody.

NB Usually fields 2,3 and 4 only apply with regards to pensioners receiving payments from Iceland (see explanations on the back).

C Names of children under the age of who are supported by the applicant

Name of child	Date of birth
Name of child	Date of birth
Name of child	Date of birth
Name of child	Date of birth

D Child benefits paid in the child´s country of residence.

Income year **2026**	Child benefits in foreign currency	Currency	Has information been sent through EESSI JINA Portal ☐ Yes ☐ No

E Spouse´s income in foreign currency

Income year **2026**	Total income in foreign currency	Currency	☐ Spouse without income

If the necessary documentation is not received, the application will be denied as incomplete.

Date ..... Signature .....

See information on back page

Information

General information
In Iceland, child benefits, supporters for children under the age of eighteen receive child benefits. Full child benefits are determined for the child for the year of birth whereas no child benefits are determined for the year when the child reaches the age of eighteen. In determining who is deemed to be the child´s supporter, the primary criterion is with whom the child is registered as living at year-end according to Registers Iceland, irrespective of whether the child has been registered there for the entire year. The person who pays child support is not deemed to be the child´s supporter in this context.
Child´s benefits are determined during the tax assessment which takes place in the year following the income year. Child benefits are paid out in two payments, the first on June 1 and the latter on October 1. See further Article 68 A of Act no 90/2003, on Income Tax.

EEA child benefits
Citizens of states within the European Economic Area, a member state of the Treaty on the European Free Trade Association or the Faroe Islands, who have come to Iceland to work and have a dependent child who is not a resident of Iceland, may be entitled to child benefits in Iceland. However, the right to receive child benefits only exists if the supporter is liable to tax in Iceland, cf. Article 1 of Act no. 90/2003, on Income Tax, or if they are insured on the basis of Article 4 or 5 of Act no. 100/2007, on Social Security. An application for child benefits must be submitted annually along with new documentation.

Determination of child benefits
The determination of child benefits is based on information about the applicant´s family and income in Iceland as well as in the child´s country of residence. Child benefits paid in the child´s country of residence are deducted from child benefits paid in Iceland. The difference is paid out to the parent who lives in Iceland.

Pensioners residing abroad
The same supporting documents that are listed in Item B of the front page of the application must be submitted. However, it is not necessary to submit birth certificates for children who are born or have been living in Iceland. If the child resides with a single parent, receipts for the transfer of funds to the child´s caregiver do not have to be submitted nor a certificate regarding the child´s custody.

Processing time for applications

If a complete application for the current year has been received:

- April 1 – processed with the tax assessment at the end of May.
- August 31 – processed before the end of November.
- Applications received later are usually processed within six months.

FAQs

Why is Skatturinn asking for the spouse´s tax return?
Child benefits in Iceland are determined based on the supporter´s income. If the applicant is married or cohabiting, that person is also considered a supporter and therefore the income of that person must be taken into consideration when calculating child benefits. Information on income must be certified by the tax authorities in the country where the spouse and children reside. Information from the Social Security Authorities is not deemed to be sufficient information in this regard.

Why is it necessary to submit a new marital status/certificate of residence every year?
In Iceland it is not enough to be a parent to be entitled to child benefits, one must support the child. In order to be considered the child´s supporter you must be married to or cohabiting with that supporter who resides with the child at the end of the income year. Thus, it is not enough to pay child support with a child to be considered the supporter of the child/children.

Why must all documentation be from year-end 2026?
The determination of child benefits according to Icelandic law is based on the marital status of the applicant and the child´s residence at the end of the year. As child benefits are calculated for the entire year, information on income and payment of child benefits abroad for the whole of the year 2026 must be available. By definition, such information is not available until after the end of the income year.

When do I receive the child benefits payments?
Child benefits will be paid out in two payments, the first on June 1, and the latter on October 1, 2027 if a satisfactory application is received within the deadline.

Will I receive advance payments of child benefits?
EEA child benefits can generally not be determined in advance. Experience shows that requisite documentation, including the tax return of a spouse residing abroad, is usually not available prior to the deadline to submit documentation for advance payments which is February 28 of each year.

What is the EESSI JINA Portal?
An electronic information portal regarding the payment of child benefits between countries within the EEA.