


**Designation of territories**


---

This table applies to failing to file a return where that return has a filing date **before 24 July 2013**.

**Note:** Crown Dependencies and Overseas Territories of the UK are, unless listed, in category 2.

Category 1	Category 3
Anguilla Aruba Australia Belgium Bulgaria Canada Cayman Islands Cyprus Czech Republic Denmark (not including Faroe Islands and Greenland these are both in category 2) Estonia Finland France (Includes overseas Departments of France; the overseas collectivities of France are in category 2) Germany Greece Guernsey (includes Alderney and Stark) Hungary Ireland Isle of Man Italy Japan Korea, South Latvia Lithuania Malta Montserrat Netherlands (not including Bonaire, St Eustatius and Saba) New Zealand (not including Tokelau) Norway Poland Portugal (Includes Maderia and the Azores)	Albania Algeria Andorra Antigua and Barbuda Armenia Bahrain Barbados Belize Bonaire, Sint Eustatius and Saba Brazil Cameroon Cape Verde Colombia Congo, Republic of the Cook Islands Costa Rica Curaçao Cuba Democratic People's Republic of Korea Dominica Dominican Republic Ecuador El Salvador Gabon Grenada Guatemala Honduras Iran Iraq Jamaica Kyrgyzstan Lebanon Macau (China and Hong Kong are in category 2) Marshall Islands Mauritius Micronesia, Federated States of

Romania  
Slovakia  
Slovenia  
Spain (Includes the Canary islands and other overseas territories of Spain)  
Sweden  
United States of America (not including overseas territories and possessions of United States of America which are in Category 2)

Monaco  
Nauru  
Nicaragua  
Niue  
Palau  
Panama  
Paraguay  
Peru  
Saint Kitts and Nevis  
Saint Lucia  
Saint Vincent and the Grenadines  
San Marino  
Seychelles  
Sint Maarten  
Suriname  
Syria  
Tokelau  
Tonga  
Trinidad and Tobago  
United Arab Emirates  
Uruguay