

 **Designation of territories**

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

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

<b>Category 1</b>	<b>Category 3</b>
Anguilla	Albania
Aruba	Algeria
Australia	Andorra
Belgium	Bonaire, Sint Eustatius and Saba
Bulgaria	Brazil
Canada	Cameroon
Cayman Islands	Cape Verde
Cyprus	Colombia
Czech Republic	Congo, Republic of the
Denmark (not including Faroe Islands and Greenland these are in category 2)	Cook Islands
Estonia	Costa Rica
Finland	Curaçao
France (Includes overseas Departments of France; the overseas collectivities of France are in category 2)	Cuba
Germany	Democratic People's Republic of Korea
Greece	Dominican Republic
Guernsey (Includes Alderney and Sark)	Ecuador
Hungary	El Salvador
Ireland	Gabon
Isle of Man	Guatemala
Italy	Honduras
Japan	Iran
Korea, South	Iraq
Latvia	Jamaica
Liechtenstein	Kyrgyzstan
Lithuania	Lebanon
Malta	Macau (China and Hong Kong are in category 2)
Montserrat	Marshall Islands
Netherlands (not including Bonaire, St Eustatius and Saba)	Micronesia, Federated States of
New Zealand (not including Tokelau)	Monaco
Norway	Nauru
Poland	Nicaragua
Portugal (Includes Maderia and the Azores)	Niue
Romania	Palau
Slovakia	Panama
	Paraguay
	Peru
	Seychelles
	Sint Maarten

Slovenia

Spain (Includes the Canary Islands and other overseas territories of Spain)

Sweden

Switzerland

United States of America (not including overseas territories and possessions which are in category 2)

Suriname

Syria

Tokelau

Tonga

Trinidad and Tobago

United Arab Emirates

Uruguay